

**Noncontributory Retirement System
Local Government Division**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
4 CORNERS COMM BEHAVIOR HEALTH	\$ 410,488	0.2181708%	\$ (1,249,488)	671,887	(2,852,500)	130,870	—
ALPINE CITY	140,096	0.0744601	(426,441)	229,310	(973,537)	44,665	—
AMERICAN FORK CITY	815,498	0.4334302	(2,482,301)	1,334,808	(5,666,935)	259,994	—
ANNABELLA TOWN	13,769	0.0073183	(41,913)	22,538	(95,684)	4,390	—
ASH CREEK SS DISTRICT	187,244	0.0995188	(569,955)	306,482	(1,301,170)	59,697	—
ASHLEY VALLEY IMPROV DIST	133,206	0.0707977	(405,466)	218,031	(925,653)	42,468	—
ASHLEY VALLEY SEWER MGMT BOARD	79,007	0.0419913	(240,489)	129,318	(549,020)	25,189	—
BALLARD CITY	36,704	0.0195080	(111,724)	60,078	(255,060)	11,702	—
BEAR LAKE SSD	34,714	0.0184503	(105,667)	56,820	(241,231)	11,067	—
BEAR RIVER ASSN OF GOVTS	230,803	0.1226698	(702,543)	377,779	(1,603,861)	73,584	—
BEAR RIVER HEALTH DEPT	875,239	0.4651823	(2,664,149)	1,432,593	(6,082,081)	279,041	—
BEAR RIVER MENTAL HEALTH	678,063	0.3603846	(2,063,961)	1,109,854	(4,711,891)	216,178	—
BEAR RIVER WATER DISTRICT	32,072	0.0170461	(97,625)	52,496	(222,871)	10,225	—
BEAVER CITY	188,221	0.1000376	(572,926)	308,080	(1,307,954)	60,008	—
BEAVER COUNTY	338,314	0.1798111	(1,029,797)	553,753	(2,350,962)	107,860	—
BEAVER HOUSING AUTHORITY	26,304	0.0139801	(80,066)	43,054	(182,784)	8,386	—
BEAVER VALLEY HOSPITAL	879,937	0.4676789	(2,678,447)	1,440,282	(6,114,723)	280,538	—
BENCHLAND WATER COMPANY	76,260	0.0405318	(232,130)	124,823	(529,938)	24,313	—
BICKNELL TOWN	6,345	0.0033723	(19,314)	10,385	(44,092)	2,023	—
BIG COTTONWOOD CANYON IMP DIST	4,164	0.0022133	(12,676)	6,816	(28,938)	1,328	—
BIG PLAINS WATER & SEWER SSD	10,086	0.0053608	(30,702)	16,509	(70,090)	3,216	—
BLANDING CITY	143,787	0.0764217	(437,675)	235,351	(999,185)	45,842	—
BLUFFDALE CITY	309,577	0.1645373	(942,323)	506,715	(2,151,263)	98,698	—
BONA VISTA WATER IMPROVE	86,000	0.0457082	(261,776)	140,765	(597,617)	27,418	—
BOUNTIFUL IRRIGATION DISTRICT	75,239	0.0399891	(229,022)	123,152	(522,842)	23,988	—
BOX ELDER CO MOSQ DIST	48,736	0.0259029	(148,349)	79,772	(338,671)	15,538	—
BOX ELDER COUNTY	899,032	0.4778281	(2,736,573)	1,471,538	(6,247,420)	286,626	—
BRIGHAM CITY	754,195	0.4008486	(2,295,703)	1,234,469	(5,240,943)	240,450	—
CACHE COUNTY	1,141,224	0.6065510	(3,473,782)	1,867,958	(7,930,423)	363,841	—
CACHE METRO PLANNING ORG	17,511	0.0093069	(53,302)	28,662	(121,684)	5,583	—
CACHE WATER DISTRICT	4,561	0.0024240	(13,883)	7,465	(31,693)	1,454	—
CARBON COUNTY	604,119	0.3210844	(1,838,885)	988,824	(4,198,056)	192,603	—
CARBON COUNTY REC/TRANS SSD	40	0.0000211	(121)	65	(276)	13	—
CASTLE DALE CITY	14,161	0.0075266	(43,106)	23,179	(98,407)	4,515	—
CASTLE VALLEY SSD	87,773	0.0466504	(267,172)	143,666	(609,936)	27,983	—
CEDAR CITY	821,795	0.4367769	(2,501,468)	1,345,115	(5,710,692)	262,002	—
CEDAR CITY HOUSING AUTH	38,211	0.0203086	(116,310)	62,543	(265,527)	12,182	—
CEDAR MTN FIRE PROTECTION DIST	9,458	0.0050267	(28,788)	15,480	(65,722)	3,015	—
CENTERFIELD CITY	11,175	0.0059395	(34,016)	18,292	(77,657)	3,563	—
CENTERVILLE CITY	329,849	0.1753119	(1,004,030)	539,897	(2,292,136)	105,161	—
CENTRAL DAVIS SEWER DIST	189,139	0.1005259	(575,723)	309,583	(1,314,338)	60,301	—
CENTRAL IRON CO WATER CONSERV	29,349	0.0155986	(89,335)	48,038	(203,946)	9,357	—
CENTRAL UT PUBLIC HEALTH	252,180	0.1340317	(767,614)	412,769	(1,752,413)	80,399	—
CENTRAL UTAH 911	359,274	0.1909513	(1,093,599)	588,061	(2,496,615)	114,543	—
CENTRAL UTAH COUNSELING CENTER	486,692	0.2586728	(1,481,447)	796,619	(3,382,048)	155,166	—
CENTRAL UTAH WATER DIST	1,497,973	0.7961600	(4,559,693)	2,451,885	(10,409,489)	477,579	—
CENTRAL VALLEY TOWN	6,638	0.0035278	(20,204)	10,864	(46,125)	2,116	—
CENTRAL WASATCH COMMISSION	21,238	0.0112878	(64,646)	34,762	(147,584)	6,771	—
CENTRAL WEBER SEWER DIST	293,752	0.1561265	(894,153)	480,813	(2,041,295)	93,653	—
CITY OF AURORA	18,321	0.0097375	(55,768)	29,988	(127,314)	5,841	—
CITY OF BOUNTIFUL	1,486,662	0.7901484	(4,525,264)	2,433,371	(10,330,889)	473,973	—
CITY OF CEDAR HILLS	194,847	0.1035593	(593,095)	318,925	(1,353,998)	62,120	—
CITY OF DRAPER	1,183,645	0.6290973	(3,602,908)	1,937,392	(8,225,208)	377,366	—
CITY OF DUCHESNE	27,294	0.0145064	(83,080)	44,674	(189,666)	8,702	—
CITY OF ENTERPRISE	79,397	0.0421987	(241,676)	129,957	(551,732)	25,313	—

Utah Retirement Systems

Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions	
												Proportionate Share of Contributions
117,269	20,510	268,649	—	1,682,267	8,065	42,091	1,732,423	(190,245)	(33,909)	—	(224,154)	
40,023	1,316	86,004	—	574,145	2,753	9,238	586,136	(64,929)	(6,476)	—	(71,405)	
232,973	—	492,967	—	3,342,085	16,023	23,366	3,381,474	(377,951)	(46,268)	—	(424,219)	
3,934	500	8,824	—	56,430	271	4,350	61,051	(6,382)	(2,239)	—	(8,621)	
53,492	5,003	118,192	—	767,368	3,679	5,894	776,941	(86,780)	7,969	—	(78,811)	
38,054	5,980	86,502	—	545,906	2,617	18,585	567,108	(61,736)	(16,649)	—	(78,385)	
22,571	1,159	48,919	—	323,786	1,552	912	326,250	(36,616)	401	—	(36,215)	
10,486	1,703	23,891	—	150,422	721	140	151,283	(17,011)	1,832	—	(15,179)	
9,917	6,434	27,418	—	142,266	682	—	142,948	(16,089)	8,317	—	(7,772)	
65,936	29,819	169,339	—	945,880	4,535	10,071	960,486	(106,968)	(15,554)	—	(122,522)	
250,040	112,962	642,043	—	3,586,919	17,197	17,681	3,621,797	(405,639)	25,942	—	(379,697)	
193,710	90,842	500,730	—	2,778,847	13,322	15,903	2,808,072	(314,256)	18,344	—	(295,912)	
9,162	291	19,678	—	131,439	630	293	132,362	(14,864)	(1,372)	—	(16,236)	
53,771	3,956	117,735	—	771,368	3,698	2,152	777,218	(87,233)	3,199	—	(84,034)	
96,650	12,446	216,956	—	1,386,484	6,647	12,504	1,405,635	(156,795)	(11,200)	—	(167,995)	
7,514	6,193	22,093	—	107,797	517	239	108,553	(12,191)	3,756	—	(8,435)	
251,382	87,306	619,226	—	3,606,169	17,289	2,979	3,626,437	(407,816)	42,420	—	(365,396)	
21,786	1,565	47,664	—	312,532	1,498	1,316	315,346	(35,344)	(827)	—	(36,171)	
1,813	348	4,184	—	26,003	125	214	26,342	(2,941)	(51)	—	(2,992)	
1,190	86	2,604	—	17,066	82	4,814	21,962	(1,930)	(6,801)	—	(8,731)	
2,881	2,999	9,096	—	41,336	198	345	41,879	(4,675)	5,598	—	923	
41,077	356	87,275	—	589,271	2,825	14,191	606,287	(66,640)	(7,480)	—	(74,120)	
88,440	41,893	229,031	—	1,268,711	6,083	1,976	1,276,770	(143,477)	25,418	—	(118,059)	
24,569	14,289	66,276	—	352,446	1,690	4,899	359,035	(39,858)	(4,686)	—	(44,544)	
21,495	1,713	47,196	—	308,347	1,478	8,186	318,011	(34,871)	(11,934)	—	(46,805)	
13,923	1,031	30,492	—	199,732	958	—	200,690	(22,587)	1,986	—	(20,601)	
256,837	77,031	620,494	—	3,684,428	17,664	3,160	3,705,252	(416,666)	32,128	—	(384,538)	
215,460	4,932	460,842	—	3,090,856	14,818	42,279	3,147,953	(349,540)	(32,977)	—	(382,517)	
326,027	39,260	729,128	—	4,676,982	22,423	7,185	4,706,590	(528,913)	14,376	—	(514,537)	
5,003	826	11,412	—	71,763	344	92	72,199	(8,116)	341	—	(7,775)	
1,303	4,627	7,384	—	18,691	90	58	18,839	(2,114)	3,743	—	1,629	
172,586	—	365,189	—	2,475,811	11,870	97,311	2,584,992	(279,986)	(155,165)	—	(435,151)	
11	—	24	—	163	1	10,189	10,353	(18)	(6,459)	—	(6,477)	
4,046	58	8,619	—	58,036	278	7,527	65,841	(6,563)	(4,720)	—	(11,283)	
25,075	4,922	57,980	—	359,711	1,725	558	361,994	(40,679)	(3,770)	—	(44,449)	
234,772	67,799	564,573	—	3,367,891	16,147	3,207	3,387,245	(380,870)	28,006	—	(352,864)	
10,916	6,020	29,118	—	156,595	751	—	157,346	(17,709)	3,920	—	(13,789)	
2,702	8,000	13,717	—	38,760	186	1,112	40,058	(4,383)	5,830	—	1,447	
3,193	—	6,756	—	45,798	220	1,752	47,770	(5,179)	(1,277)	—	(6,456)	
94,232	8,909	208,302	—	1,351,792	6,481	1,617	1,359,890	(152,872)	(8,011)	—	(160,883)	
54,034	4,448	118,783	—	775,133	3,716	2,551	781,400	(87,659)	2,567	—	(85,092)	
8,384	1,515	19,256	—	120,277	577	2,304	123,158	(13,602)	907	—	(12,695)	
72,043	—	152,442	—	1,033,489	4,955	23,338	1,061,782	(116,876)	(17,843)	—	(134,719)	
102,638	55,219	272,400	—	1,472,384	7,059	1,337	1,480,780	(166,510)	43,378	—	(123,132)	
139,039	39,709	333,914	—	1,994,569	9,562	23,946	2,028,077	(225,563)	(33,237)	—	(258,800)	
427,944	75,848	981,371	—	6,139,015	29,432	—	6,168,447	(694,252)	89,477	—	(604,775)	
1,896	8,764	12,776	—	27,202	130	2,729	30,061	(3,076)	5,839	—	2,763	
6,067	4,701	17,539	—	87,038	417	402	87,857	(9,843)	13,332	—	3,489	
83,920	1,045	178,618	—	1,203,857	5,772	3,628	1,213,257	(136,142)	(4,430)	—	(140,572)	
5,234	3,916	14,991	—	75,084	360	—	75,444	(8,491)	2,864	—	(5,627)	
424,713	—	898,686	—	6,092,661	29,210	44,065	6,165,936	(689,010)	(50,819)	—	(739,829)	
55,664	17,153	134,937	—	798,523	3,828	3,517	805,868	(90,304)	(1,502)	—	(91,806)	
338,146	52,558	768,070	—	4,850,831	23,256	60,312	4,934,399	(548,573)	11,793	—	(536,780)	
7,797	—	16,499	—	111,856	536	15,033	127,425	(12,650)	(16,069)	—	(28,719)	
22,682	5,375	53,370	—	325,385	1,560	—	326,945	(36,797)	6,575	—	(30,222)	

**Noncontributory Retirement System
Local Government Division**

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

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
CITY OF GREEN RIVER	\$ 55,032	0.0292491%	\$ (167,513)	90,077	(382,421)	17,545	—
CITY OF HARRISVILLE	100,196	0.0532531	(304,986)	164,000	(696,264)	31,944	—
CITY OF HELPER	36,682	0.0194960	(111,656)	60,041	(254,903)	11,695	—
CITY OF HOLLADAY	226,950	0.1206219	(690,815)	371,472	(1,577,085)	72,355	—
CITY OF KANAB	88,095	0.0468219	(268,154)	144,195	(612,179)	28,086	—
CITY OF MILFORD	51,633	0.0274426	(157,167)	84,513	(358,802)	16,462	—
CITY OF MOAB	477,124	0.2535876	(1,452,323)	780,958	(3,315,561)	152,115	—
CITY OF MONTICELLO	52,271	0.0277817	(159,109)	85,558	(363,235)	16,665	—
CITY OF NAPLES	46,225	0.0245684	(140,706)	75,662	(321,222)	14,737	—
CITY OF NORTH SALT LAKE	498,673	0.2650405	(1,517,915)	816,229	(3,465,304)	158,985	—
CITY OF OREM	2,177,297	1.1572151	(6,627,495)	3,563,804	(15,130,147)	694,159	—
CITY OF RIVERTON	954,787	0.5074611	(2,906,284)	1,562,797	(6,634,861)	304,402	—
CITY OF SANTA CLARA	283,581	0.1507209	(863,195)	464,166	(1,970,618)	90,410	—
CITY OF SARATOGA SPRINGS	740,504	0.3935716	(2,254,027)	1,212,058	(5,145,799)	236,085	—
CITY OF SOUTH JORDAN	2,017,200	1.0721251	(6,140,175)	3,301,758	(14,017,627)	643,117	—
CITY OF SOUTH SALT LAKE	906,163	0.4816178	(2,758,277)	1,483,209	(6,296,969)	288,900	—
CITY OF ST GEORGE	4,196,316	2.2303068	(12,773,206)	6,868,538	(29,160,412)	1,337,855	—
CITY OF TAYLORSVILLE	449,075	0.2386793	(1,366,942)	735,046	(3,120,641)	143,172	—
CITY OF UINTAH	28,120	0.0149455	(85,594)	46,027	(195,407)	8,965	—
CITY OF WASHINGTON TERRACE	143,144	0.0760797	(435,717)	234,298	(994,713)	45,637	—
CITY OF WENDOVER	38,512	0.0204690	(117,228)	63,037	(267,624)	12,278	—
CITY OF WEST HAVEN	151,655	0.0806033	(461,624)	248,229	(1,053,857)	48,350	—
CITY OF WEST JORDAN	2,126,725	1.1303365	(6,473,558)	3,481,028	(14,778,719)	678,035	—
CITY OF WOODLAND HILLS	63,353	0.0336714	(192,840)	103,696	(440,241)	20,198	—
CLEARFIELD CITY	619,850	0.3294451	(1,886,767)	1,014,572	(4,307,369)	197,619	—
CLEVELAND TOWN	1,539	0.0008179	(4,684)	2,519	(10,694)	491	—
CLINTON CITY	320,125	0.1701438	(974,432)	523,981	(2,224,565)	102,061	—
COALVILLE CITY	57,704	0.0306694	(175,647)	94,451	(400,991)	18,397	—
COTTONWOOD HEIGHTS CITY	342,907	0.1822520	(1,043,777)	561,270	(2,382,875)	109,324	—
COTTONWOOD HEIGHTS P&R SRV	179,915	0.0956235	(547,646)	294,486	(1,250,241)	57,360	—
COTTONWOOD IMP DISTRICT	329,053	0.1748891	(1,001,609)	538,595	(2,286,608)	104,908	—
COUNCIL ON AGING GOLDEN AGE SS	19,917	0.0105857	(60,625)	32,600	(138,404)	6,350	—
DAGGETT COUNTY	109,316	0.0581004	(332,747)	178,928	(759,641)	34,852	—
DAVIS BEHAVIORAL HEALTH INC	1,767,053	0.9391736	(5,378,748)	2,892,315	(12,279,337)	563,366	—
DAVIS CO HOUSING AUTHORITY	73,971	0.0393147	(225,159)	121,075	(514,025)	23,583	—
DAVIS CO MOSQUITO ABATE	49,099	0.0260959	(149,454)	80,366	(341,194)	15,654	—
DAVIS COUNTY	5,175,035	2.7504874	(15,752,336)	8,470,507	(35,961,575)	1,649,887	—
DELTA CITY	101,208	0.0537913	(308,069)	165,658	(703,301)	32,267	—
DUCHESNE CO WATER CONSERV DIST	34,824	0.0185089	(106,002)	57,001	(241,997)	11,103	—
DUCHESNE COUNTY	604,612	0.3213460	(1,840,383)	989,629	(4,201,477)	192,760	—
E DUCHESNE CUL WATER IMP DIST	13,936	0.0074067	(42,419)	22,810	(96,840)	4,443	—
EAGLE MOUNTAIN CITY	549,091	0.2918374	(1,671,384)	898,754	(3,815,663)	175,059	—
EAST CARBON CITY	34,188	0.0181708	(104,066)	55,959	(237,576)	10,900	—
ELK RIDGE CITY	41,905	0.0222720	(127,554)	68,590	(291,198)	13,360	—
ELWOOD TOWN	6,920	0.0036778	(21,063)	11,326	(48,086)	2,206	—
EMERY COUNTY	477,475	0.2537742	(1,453,392)	781,533	(3,318,001)	152,227	—
EMERY COUNTY RECREATION SSD	2,797	0.0014867	(8,514)	4,578	(19,438)	892	—
EMERY WATER CONSERV DIST	46,219	0.0245650	(140,686)	75,651	(321,178)	14,735	—
ENOCH CITY	89,788	0.0477213	(273,305)	146,964	(623,938)	28,626	—
EPHRAIM CITY	228,301	0.1213401	(694,928)	373,684	(1,586,476)	72,786	—
ESCALANTE CITY	39,737	0.0211200	(120,956)	65,042	(276,136)	12,669	—
EUREKA CITY CORPORATION	17,601	0.0093546	(53,575)	28,809	(122,308)	5,611	—
FAIRVIEW CITY	50,154	0.0266564	(152,664)	82,092	(348,522)	15,990	—
FARMINGTON CITY	469,540	0.2495566	(1,429,237)	768,544	(3,262,857)	149,697	—
FARR WEST CITY	82,683	0.0439453	(251,679)	135,336	(574,568)	26,361	—
FERRON CITY	18,664	0.0099196	(56,811)	30,549	(129,695)	5,950	—
FILLMORE CITY	76,259	0.0405309	(232,125)	124,821	(529,926)	24,313	—
FIVE-COUNTY ASSN OF GOVTS	299,078	0.1589575	(910,367)	489,532	(2,078,309)	95,351	—
FOUNTAIN GREEN CITY	17,335	0.0092133	(52,766)	28,374	(120,460)	5,527	—
FOX HOLLOW GOLF COURSE	24,569	0.0130581	(74,785)	40,214	(170,730)	7,833	—

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions			Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
								Proportionate Share of Plan Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
15,722	—	33,267	—	225,533	1,081	9,914	236,528	(25,505)	(6,912)	—	(32,417)
28,624	10,445	71,013	—	410,623	1,969	17,158	429,750	(46,437)	(11,297)	—	(57,734)
10,479	—	22,174	—	150,329	721	7,491	158,541	(17,001)	(7,757)	—	(24,758)
64,835	40,308	177,498	—	930,089	4,459	2,846	937,394	(105,182)	19,462	—	(85,720)
25,167	4,818	58,071	—	361,033	1,731	4,552	367,316	(40,829)	(5,402)	—	(46,231)
14,751	369	31,582	—	211,604	1,014	212	212,830	(23,930)	1,488	—	(22,442)
136,306	7,583	296,004	—	1,955,358	9,374	134,407	2,099,139	(221,129)	(41,804)	—	(262,933)
14,933	1,979	22,174	—	214,219	1,027	23,432	238,678	(24,226)	(14,427)	—	(38,653)
13,206	874	28,817	—	189,442	908	22,550	212,900	(21,424)	(9,701)	—	(31,125)
142,462	16,206	317,653	—	2,043,669	9,798	—	2,053,467	(231,115)	21,953	—	(209,162)
622,015	2,375	1,318,549	—	8,923,032	42,779	43,534	9,009,345	(1,009,092)	(12,792)	—	(1,021,884)
272,765	15,934	593,101	—	3,912,921	18,760	31,068	3,962,749	(442,506)	3,078	—	(439,428)
81,014	1,630	173,054	—	1,162,176	5,572	4,909	1,172,657	(131,429)	3,847	—	(127,582)
211,549	149,063	596,697	—	3,034,744	14,549	—	3,049,293	(343,195)	113,079	—	(230,116)
576,278	56,611	1,276,006	—	8,266,921	39,634	4,153	8,310,708	(934,894)	75,621	—	(859,273)
258,874	26,717	574,491	—	3,713,649	17,804	—	3,731,453	(419,971)	19,861	—	(400,110)
1,198,812	57,552	2,594,219	—	17,197,407	82,449	31,576	17,311,432	(1,944,829)	57,940	—	(1,886,889)
128,293	105,673	377,138	—	1,840,404	8,823	826	1,850,053	(208,128)	79,822	—	(128,306)
8,033	4,520	21,518	—	115,241	552	—	115,793	(13,032)	6,110	—	(6,922)
40,894	—	86,531	—	586,634	2,812	23,489	612,935	(66,342)	(23,498)	—	(89,840)
11,002	1,351	24,631	—	157,832	757	4,641	163,230	(17,849)	(7,210)	—	(25,059)
43,325	32,435	124,110	—	621,514	2,980	—	624,494	(70,286)	20,350	—	(49,936)
607,567	12,835	1,298,437	—	8,715,777	41,786	302,549	9,060,112	(985,654)	(188,691)	—	(1,174,345)
18,099	16,922	55,219	—	259,633	1,245	—	260,878	(29,361)	18,030	—	(11,331)
177,080	25,713	400,412	—	2,540,279	12,179	3,744	2,556,202	(287,276)	11,786	—	(275,490)
440	313	1,244	—	6,307	30	850	7,187	(713)	(463)	—	(1,176)
91,454	3,664	197,179	—	1,311,942	6,290	3,806	1,322,038	(148,365)	4,723	—	(143,642)
16,485	6,301	41,183	—	236,485	1,134	—	237,619	(26,744)	5,163	—	(21,581)
97,962	9,139	216,425	—	1,405,305	6,737	—	1,412,042	(158,924)	(7,703)	—	(166,627)
51,399	8,522	117,281	—	737,332	3,535	3,795	744,662	(83,384)	5,941	—	(77,443)
94,005	—	198,913	—	1,348,531	6,465	32,525	1,387,521	(152,503)	(42,077)	—	(194,580)
5,690	—	12,040	—	81,624	391	31,970	113,985	(9,231)	(21,351)	—	(30,582)
31,230	12,759	78,841	—	447,999	2,148	5,481	455,628	(50,664)	3,630	—	(47,034)
504,815	290,185	1,358,366	—	7,241,762	34,719	23,294	7,299,775	(818,960)	137,955	—	(681,005)
21,132	13,380	58,095	—	303,147	1,453	2,078	306,678	(34,282)	1,724	—	(32,558)
14,027	2,067	31,748	—	201,220	965	—	202,185	(22,756)	3,455	—	(19,301)
1,478,414	231,824	3,360,125	—	21,208,405	101,679	53,887	21,363,971	(2,398,426)	148,355	—	(2,250,071)
28,913	3,497	64,677	—	414,773	1,989	4,375	421,137	(46,906)	(7,329)	—	(54,235)
9,949	2,295	23,347	—	142,718	684	10,079	153,481	(16,140)	(3,338)	—	(19,478)
172,727	26,021	391,508	—	2,477,829	11,879	60,437	2,550,145	(280,214)	3,011	—	(277,203)
3,981	663	9,087	—	57,111	274	—	57,385	(6,459)	860	—	(5,599)
156,866	51,459	383,384	—	2,250,294	10,788	—	2,261,082	(254,482)	47,819	—	(206,663)
9,767	39	20,706	—	140,111	672	4,986	145,769	(15,845)	(8,356)	—	(24,201)
11,971	12,376	37,707	—	171,735	823	—	172,558	(19,421)	15,216	—	(4,205)
1,977	8,013	12,196	—	28,359	136	—	28,495	(3,207)	4,988	—	1,781
136,406	6,793	295,426	—	1,956,797	9,381	9,394	1,975,572	(221,291)	(31,761)	—	(253,052)
799	97	1,788	—	11,464	55	309	11,828	(1,296)	(176)	—	(1,472)
13,204	2,072	30,011	—	189,415	908	1,573	191,896	(21,421)	(2,938)	—	(24,359)
25,651	13,132	67,409	—	367,968	1,764	3,347	373,079	(41,613)	3,816	—	(37,797)
65,222	10,242	148,250	—	935,627	4,486	4,757	944,870	(105,809)	20,032	—	(85,777)
11,352	2,689	26,710	—	162,852	781	848	164,481	(18,417)	2,799	—	(15,618)
5,028	2,152	12,791	—	72,131	346	552	73,029	(8,157)	(1,491)	—	(9,648)
14,328	5,193	35,511	—	205,542	985	—	206,527	(23,244)	(2,699)	—	(25,943)
134,139	11,274	295,110	—	1,924,276	9,225	20,794	1,954,295	(217,613)	(6,617)	—	(224,230)
23,621	4,389	54,371	—	338,853	1,625	20	340,498	(38,320)	5,222	—	(33,098)
5,332	751	12,033	—	76,488	367	1,779	78,634	(8,650)	(1,447)	—	(10,097)
21,786	2,570	48,669	—	312,525	1,498	178	314,201	(35,343)	692	—	(34,651)
85,441	19,746	200,538	—	1,225,686	5,876	10,167	1,241,729	(138,611)	781	—	(137,830)
4,952	—	10,479	—	71,042	341	423	71,806	(8,034)	(627)	—	(8,661)
7,019	108	14,960	—	100,688	483	7,241	108,412	(11,387)	(2,166)	—	(13,553)

**Noncontributory Retirement System
Local Government Division**

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

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
FRANCIS CITY	\$ 39,624	0.0210599%	\$ (120,612)	64,857	(275,350)	12,633	—
FRUIT HEIGHTS CITY	65,730	0.0349348	(200,075)	107,587	(456,759)	20,956	—
GARFIELD COUNTY	349,399	0.1857029	(1,063,540)	571,898	(2,427,995)	111,394	—
GENOLA TOWN	21,555	0.0114561	(65,610)	35,281	(149,784)	6,872	—
GRAND COUNTY	745,288	0.3961141	(2,268,588)	1,219,888	(5,179,041)	237,610	—
GRAND COUNTY EMS SSD	65,898	0.0350240	(200,586)	107,861	(457,925)	21,009	—
GRAND WATER/SEWER SERVICE	61,132	0.0324912	(186,081)	100,061	(424,810)	19,490	—
GRANGER-HUNTER IMP DIST	621,288	0.3302095	(1,891,145)	1,016,926	(4,317,363)	198,077	—
GRANTSVILLE CITY	226,988	0.1206420	(690,930)	371,534	(1,577,348)	72,367	—
GREATER SALT LAKE MUNICIPAL SD	379,041	0.2014574	(1,153,768)	620,416	(2,633,979)	120,845	—
GUNNISON CITY	39,888	0.0212003	(121,416)	65,289	(277,186)	12,717	—
GUNNISON VALLEY HOSPITAL	1,086,713	0.5775789	(3,307,856)	1,778,734	(7,551,624)	346,462	—
GUNNISON VALLEY POLICE DEPT	10,990	0.0058412	(33,453)	17,989	(76,371)	3,504	—
HEBER CITY	522,975	0.2779569	(1,591,889)	856,007	(3,634,181)	166,733	—
HEBER LIGHT & POWER	525,898	0.2795103	(1,600,785)	860,791	(3,654,491)	167,665	—
HEBER VALLEY SSD	41,974	0.0223086	(127,764)	68,702	(291,676)	13,382	—
HERRIMAN CITY	1,076,284	0.5720358	(3,276,110)	1,761,663	(7,479,150)	343,137	—
HIGHLAND CITY	241,942	0.1285900	(736,449)	396,011	(1,681,265)	77,135	—
HINCKLEY TOWN	14,377	0.0076410	(43,761)	23,532	(99,903)	4,583	—
HOOPER CITY	42,696	0.0226924	(129,962)	69,884	(296,694)	13,612	—
HOOPER WATER IMPROV DIST	100,560	0.0534466	(306,094)	164,596	(698,794)	32,060	—
HOUSING AUTH OF CARBON CO	53,318	0.0283382	(162,296)	87,271	(370,511)	16,999	—
HOUSING AUTHORITY OF SLC	518,460	0.2755574	(1,578,147)	848,617	(3,602,808)	165,294	—
HOUSING AUTHORITY OGDEN CITY	135,207	0.0718613	(411,557)	221,307	(939,559)	43,106	—
HOUSING CONNECT	561,304	0.2983284	(1,708,559)	918,744	(3,900,530)	178,953	—
HUNTINGTON CITY	32,860	0.0174650	(100,024)	53,786	(228,348)	10,476	—
HURRICANE CITY	613,285	0.3259560	(1,866,785)	1,003,827	(4,261,751)	195,526	—
HURRICANE VALLEY FIRE SSD	38,500	0.0204625	(117,191)	63,017	(267,539)	12,274	—
HYDE PARK CITY	93,131	0.0494981	(283,481)	152,436	(647,169)	29,692	—
HYRUM CITY	306,183	0.1627337	(931,993)	501,161	(2,127,681)	97,616	—
IMPACT MITIGATION SSD	20,724	0.0110148	(63,083)	33,922	(144,014)	6,607	—
IRON COUNTY	729,926	0.3879497	(2,221,829)	1,194,745	(5,072,295)	232,713	—
IVINS CITY	252,588	0.1342484	(768,855)	413,437	(1,755,247)	80,529	—
JORDAN RIVER COMMISSION	26,064	0.0138527	(79,336)	42,661	(181,119)	8,310	—
JORDAN VALLEY WATER CONSERV	1,482,925	0.7881624	(4,513,890)	2,427,255	(10,304,923)	472,781	—
JORDANELLE SSD	329,573	0.1751650	(1,003,189)	539,445	(2,290,216)	105,073	—
JUAB COUNTY	337,569	0.1794151	(1,027,529)	552,534	(2,345,784)	107,623	—
JUAB SPECIAL SERVICE FIRE DIST	13,936	0.0074067	(42,419)	22,810	(96,840)	4,443	—
KAMAS CITY	46,887	0.0249202	(142,721)	76,745	(325,822)	14,948	—
KANE COUNTY	448,975	0.2386263	(1,366,638)	734,883	(3,119,948)	143,141	—
KANE COUNTY WATER CONSERV DIST	92,282	0.0490471	(280,898)	151,047	(641,272)	29,421	—
KANOSH TOWN CORPORATION	1,974	0.0010492	(6,009)	3,231	(13,718)	629	—
KAYSVILLE CITY	746,656	0.3968416	(2,272,754)	1,222,129	(5,188,553)	238,046	—
KEARNS IMPROVEMENT DIST	281,202	0.1494565	(855,953)	460,272	(1,954,087)	89,652	—
LAVERKIN CITY	117,246	0.0623154	(356,887)	191,909	(814,750)	37,380	—
LAYTON CITY	1,264,369	0.6720013	(3,848,623)	2,069,521	(8,786,161)	403,102	—
LEHI CITY	1,872,631	0.9952875	(5,700,118)	3,065,126	(13,013,005)	597,026	—
LEWISTON CITY	28,704	0.0152560	(87,373)	46,983	(199,466)	9,151	—
LINDON CITY	386,485	0.2054137	(1,176,426)	632,600	(2,685,706)	123,218	—
LOGAN CITY	2,384,075	1.2671156	(7,256,907)	3,902,258	(16,567,054)	760,083	—
LONE PEAK PS DISTRICT	37,362	0.0198576	(113,727)	61,154	(259,631)	11,912	—
MAESER WATER IMPROVE DIST	64,074	0.0340550	(195,037)	104,877	(445,256)	20,428	—
MAGNA MOSQUITO ABATEMENT	23,145	0.0123013	(70,451)	37,884	(160,835)	7,379	—
MANTI CITY	85,728	0.0455635	(260,947)	140,319	(595,725)	27,331	—
MAPLETON CITY	272,416	0.1447866	(829,208)	445,890	(1,893,030)	86,851	—
MARRIOTT-SLATERVILLE CITY	51,100	0.0271594	(155,545)	83,641	(355,099)	16,292	—
MAYFIELD TOWN	8,126	0.0043190	(24,735)	13,301	(56,469)	2,591	—
MENDON CITY	9,856	0.0052384	(30,001)	16,132	(68,490)	3,142	—
METRO WATER DIST SLC/SANDY	813,107	0.4321594	(2,475,023)	1,330,895	(5,650,319)	259,232	—
MIDVALE CITY	665,541	0.3537296	(2,025,847)	1,089,359	(4,624,880)	212,186	—

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions			Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
								Proportionate Share of Plan Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
11,320	8,900	32,853	—	162,388	779	—	163,167	(18,364)	9,344	—	(9,020)
18,778	8,268	48,002	—	269,375	1,291	12,368	283,034	(30,463)	(10,218)	—	(40,681)
99,817	12,231	223,442	—	1,431,914	6,865	4,902	1,443,681	(161,933)	(16,196)	—	(178,129)
6,158	1,876	14,906	—	88,335	424	—	88,759	(9,990)	1,875	—	(8,115)
212,915	7,469	457,994	—	3,054,349	14,643	43,650	3,112,642	(345,412)	(52,916)	—	(398,328)
18,826	34,665	74,500	—	270,062	1,295	—	271,357	(30,541)	48,872	—	18,331
17,464	9,710	46,664	—	250,533	1,201	—	251,734	(28,332)	11,945	—	(16,387)
177,491	93	375,661	—	2,546,173	12,207	104,228	2,662,608	(287,943)	(74,349)	—	(362,292)
64,846	60,253	197,466	—	930,244	4,460	8,174	942,878	(105,200)	14,468	—	(90,732)
108,285	310,167	539,297	—	1,553,394	7,447	—	1,560,841	(175,671)	300,577	—	124,906
11,395	312	24,424	—	163,471	784	9,232	173,487	(18,487)	(5,983)	—	(24,470)
310,454	145,300	802,216	—	4,453,584	21,352	49,967	4,524,903	(503,649)	34,894	—	(468,755)
3,140	519	7,163	—	45,040	216	2,384	47,640	(5,094)	(625)	—	(5,719)
149,405	93,107	409,245	—	2,143,265	10,275	14,966	2,168,506	(242,379)	51,518	—	(190,861)
150,240	1,108	319,013	—	2,155,243	10,333	17,546	2,183,122	(243,733)	(37,104)	—	(280,837)
11,991	2,744	28,117	—	172,017	825	—	172,842	(19,453)	3,426	—	(16,027)
307,475	80,109	730,721	—	4,410,843	21,147	27,348	4,459,338	(498,815)	112,311	—	(386,504)
69,118	26,659	172,912	—	991,529	4,754	13,338	1,009,621	(112,131)	(8,959)	—	(121,090)
4,107	3,412	12,102	—	58,918	282	1,424	60,624	(6,663)	1,469	—	(5,194)
12,197	373	26,182	—	174,976	839	14,598	190,413	(19,788)	(11,677)	—	(31,465)
28,728	4,594	65,382	—	412,115	1,976	84	414,175	(46,605)	7,714	—	(38,891)
15,232	8,314	40,545	—	218,510	1,048	2,902	222,460	(24,711)	6,797	—	(17,914)
148,115	—	313,409	—	2,124,763	10,187	79,853	2,214,803	(240,286)	(48,192)	—	(288,478)
38,626	12,097	93,829	—	554,107	2,657	1,752	558,516	(62,663)	(2,013)	—	(64,676)
160,354	26,740	366,047	—	2,300,345	11,028	42,974	2,354,347	(260,143)	(3,517)	—	(263,660)
9,388	44	19,908	—	134,669	646	1,200	136,515	(15,229)	(3,721)	—	(18,950)
175,205	2,494	373,225	—	2,513,375	12,050	71,078	2,596,503	(284,234)	(26,052)	—	(310,286)
10,999	25,898	49,171	—	157,782	756	—	158,538	(17,843)	13,936	—	(3,907)
26,606	826	57,124	—	381,669	1,830	717	384,216	(43,162)	2,756	—	(40,406)
87,471	40,780	225,867	—	1,254,804	6,016	—	1,260,820	(141,904)	30,574	—	(111,330)
5,921	433	12,961	—	84,933	407	1,129	86,469	(9,605)	(6,100)	—	(15,705)
208,527	—	441,240	—	2,991,395	14,342	82,448	3,088,185	(338,292)	(68,688)	—	(406,980)
72,160	8,690	161,379	—	1,035,160	4,963	5,837	1,045,960	(117,065)	(9,163)	—	(126,228)
7,446	4,342	20,098	—	106,815	512	312	107,639	(12,080)	6,971	—	(5,109)
423,645	15,434	911,860	—	6,077,347	29,136	88,591	6,195,074	(687,278)	(126,866)	—	(814,144)
94,153	50,510	249,736	—	1,350,659	6,475	601	1,357,735	(152,744)	36,317	—	(116,427)
96,437	22,221	226,281	—	1,383,430	6,633	9,292	1,399,355	(156,450)	(1,007)	—	(157,457)
3,981	6,928	15,352	—	57,111	274	—	57,385	(6,459)	9,516	—	3,057
13,395	2,633	30,976	—	192,154	921	155	193,230	(21,730)	1,909	—	(19,821)
128,264	10,927	282,332	—	1,839,995	8,821	74,852	1,923,668	(208,082)	(19,363)	—	(227,445)
26,363	18,552	74,336	—	378,191	1,813	—	380,004	(42,769)	8,454	—	(34,315)
564	2,582	3,775	—	8,090	39	—	8,129	(915)	1,233	—	318
213,306	22,908	474,260	—	3,059,959	14,670	1,426	3,076,055	(346,046)	39,958	—	(306,088)
80,334	—	169,986	—	1,152,426	5,525	33,209	1,191,160	(130,326)	(48,625)	—	(178,951)
33,495	5,621	76,496	—	480,500	2,304	1,862	484,666	(54,339)	9,242	—	(45,097)
361,207	3,820	768,129	—	5,181,655	24,842	50,188	5,256,685	(585,985)	(39,039)	—	(625,024)
534,977	52,431	1,184,434	—	7,674,444	36,793	—	7,711,237	(867,891)	99,060	—	(768,831)
8,200	794	18,145	—	117,636	564	9,219	127,419	(13,303)	(3,521)	—	(16,824)
110,412	14,564	248,194	—	1,583,900	7,594	4,170	1,595,664	(179,121)	5,985	—	(173,136)
681,087	15,767	1,456,937	—	9,770,450	46,842	74,763	9,892,055	(1,104,925)	(54,760)	—	(1,159,685)
10,674	1,541	24,127	—	153,118	734	12,205	166,057	(17,316)	(1,823)	—	(19,139)
18,305	1,004	39,737	—	262,591	1,259	1,902	265,752	(29,696)	95	—	(29,601)
6,612	1,717	15,708	—	94,853	455	—	95,308	(10,727)	3,581	—	(7,146)
24,491	2,305	54,127	—	351,330	1,684	10,078	363,092	(39,731)	(9,132)	—	(48,863)
77,824	22,880	187,555	—	1,116,418	5,352	2,197	1,123,967	(126,254)	10,359	—	(115,895)
14,598	7,736	38,626	—	209,420	1,004	—	210,424	(23,683)	12,594	—	(11,089)
2,322	—	4,913	—	33,303	160	1,617	35,080	(3,766)	(1,347)	—	(5,113)
2,816	6	5,964	—	40,392	194	521	41,107	(4,568)	(1,069)	—	(5,637)
232,290	49,391	540,913	—	3,332,286	15,976	5,106	3,353,368	(376,843)	25,188	—	(351,655)
190,133	17,424	419,743	—	2,727,531	13,076	13,534	2,754,141	(308,452)	(15,008)	—	(323,460)

**Noncontributory Retirement System
Local Government Division**

Schedule of Employer Allocations and Pension Amounts (Continued)

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
MIDVALLEY IMPROVEMENT DISTRICT	\$ 120,471	0.0640296%	\$ (366,704)	197,188	(837,163)	38,408	—
MIDWAY CITY	156,710	0.0832902	(477,012)	256,504	(1,088,988)	49,962	—
MILITARY INSTALLATION DEVEL	61,468	0.0326699	(187,104)	100,611	(427,146)	19,597	—
MILLARD CO CARE & REHAB INC	233,710	0.1242147	(711,391)	382,536	(1,624,060)	74,511	—
MILLARD COUNTY	681,964	0.3624580	(2,075,836)	1,116,240	(4,739,000)	217,421	—
MILLCREEK CITY	356,194	0.1893139	(1,084,221)	583,018	(2,475,207)	113,560	—
MILLVILLE CITY	26,664	0.0141718	(81,163)	43,644	(185,291)	8,501	—
MINERSVILLE TOWN	21,613	0.0114871	(65,788)	35,376	(150,189)	6,891	—
MOAB VALLEY FIRE PROTECTION	1,429	0.0007593	(4,349)	2,338	(9,928)	455	—
MONA CITY	15,696	0.0083424	(47,778)	25,692	(109,074)	5,004	—
MONROE CITY	69,670	0.0370292	(212,070)	114,037	(484,143)	22,212	—
MORGAN CITY CORPORATION	155,146	0.0824590	(472,252)	253,944	(1,078,120)	49,463	—
MORGAN COUNTY	213,289	0.1133612	(649,232)	349,112	(1,482,154)	68,000	—
MORONI CITY	20,098	0.0106820	(61,177)	32,897	(139,663)	6,408	—
MOUNT PLEASANT CITY	121,246	0.0644411	(369,061)	198,455	(842,543)	38,655	—
MOUNTAIN GREEN SEWER IMP DIST	13,798	0.0073338	(42,001)	22,585	(95,887)	4,399	—
MOUNTAIN REGIONAL WATER SSD	268,981	0.1429613	(818,755)	440,269	(1,869,165)	85,756	—
MOUNTAINLAND ASSN OF GOVT	529,959	0.2816690	(1,613,148)	867,439	(3,682,715)	168,960	—
MT OLYMPUS IMPROVEMENT DIST	291,609	0.1549879	(887,632)	477,307	(2,026,408)	92,970	—
MURRAY CITY	2,564,559	1.3630414	(7,806,284)	4,197,675	(17,821,247)	817,624	—
MYTON CITY	7,805	0.0041480	(23,756)	12,774	(54,234)	2,488	—
N TOELE CO FIRE PROTECTION SD	2,232	0.0011864	(6,795)	3,654	(15,512)	712	—
N UT ENVIRONMENTAL RSRG AGCY	105,857	0.0562620	(322,218)	173,267	(735,604)	33,749	—
NEBO CREDIT UNION	174,007	0.0924831	(529,661)	284,815	(1,209,181)	55,476	—
NEPHI CITY	290,079	0.1541746	(882,974)	474,802	(2,015,774)	92,482	—
NIBLEY CITY CORPORATION	108,537	0.0576866	(330,377)	177,654	(754,230)	34,603	—
NORTH DAVIS CO SEWER DIST	489,963	0.2604111	(1,491,402)	801,972	(3,404,776)	156,208	—
NORTH DAVIS FIRE DISTRICT	12,667	0.0067324	(38,557)	20,733	(88,024)	4,038	—
NORTH EMERY WATER USERS SSD	7,562	0.0040189	(23,017)	12,377	(52,546)	2,411	—
NORTH FORK SSD	29,428	0.0156409	(89,577)	48,168	(204,499)	9,382	—
NORTH LOGAN CITY	118,884	0.0631860	(361,873)	194,590	(826,133)	37,902	—
NORTH OGDEN CITY	391,344	0.2079960	(1,191,215)	640,552	(2,719,468)	124,767	—
NORTH PARK POLICE AGENCY	14,741	0.0078345	(44,869)	24,127	(102,433)	4,700	—
NORTH POINTE SOLID WASTE	180,069	0.0957051	(548,113)	294,737	(1,251,308)	57,409	—
NORTH VIEW FIRE DISTRICT	2,590	0.0013765	(7,883)	4,239	(17,997)	826	—
NORTHEASTERN COUNSELING CTR	426,451	0.2266551	(1,298,078)	698,016	(2,963,429)	135,960	—
OGDEN CITY CORP	2,549,969	1.3552871	(7,761,874)	4,173,794	(17,719,862)	812,973	—
OQUIRRH REC AND PARKS DISTRICT	131,110	0.0696841	(399,088)	214,602	(911,093)	41,800	—
ORANGEVILLE CITY	18,452	0.0098073	(56,167)	30,203	(128,227)	5,883	—
ORDERVILLE TOWN	22,253	0.0118275	(67,737)	36,424	(154,640)	7,095	—
PANGUITCH CITY CORPORATION	51,507	0.0273754	(156,782)	84,306	(357,923)	16,421	—
PARK CITY	2,038,993	1.0837078	(6,206,510)	3,337,428	(14,169,067)	650,065	—
PARK CITY FIRE SERVICE	102,357	0.0544020	(311,566)	167,538	(711,285)	32,633	—
PAROWAN CITY	173,701	0.0923207	(528,731)	284,314	(1,207,058)	55,379	—
PAYSON CITY	860,324	0.4572552	(2,618,749)	1,408,181	(5,978,438)	274,286	—
PERRY CITY	77,298	0.0410834	(235,289)	126,522	(537,150)	24,644	—
PIUTE COUNTY	74,011	0.0393360	(225,281)	121,141	(514,303)	23,596	—
PLAIN CITY	54,862	0.0291588	(166,996)	89,799	(381,240)	17,491	—
PLEASANT GROVE CITY	564,584	0.3000715	(1,718,542)	924,112	(3,923,321)	179,999	—
PLEASANT VIEW CITY	134,826	0.0716588	(410,398)	220,683	(936,912)	42,985	—
POWDER MOUNTAIN WATER & SEWER	32,609	0.0173313	(99,258)	53,374	(226,600)	10,396	—
PRICE CITY	405,376	0.2154538	(1,233,927)	663,520	(2,816,976)	129,241	—
PRICE RIVER WATER IMPROVE	233,379	0.1240390	(710,385)	381,995	(1,621,763)	74,405	—
PROVIDENCE CITY	128,838	0.0684762	(392,171)	210,882	(895,300)	41,076	—
PROVO CITY CORP	3,875,001	2.0595306	(11,795,152)	6,342,609	(26,927,578)	1,235,415	—
PROVO HOUSING AUTHORITY	143,918	0.0764913	(438,074)	235,566	(1,000,095)	45,884	—
PROVO RESER WATER USERS	5,169	0.0027471	(15,733)	8,460	(35,917)	1,648	—
PROVO RIVER WATER USERS	160,422	0.0852631	(488,311)	262,580	(1,114,783)	51,145	—
RECREATION & HABILITATION SRVS	9,152	0.0048640	(27,857)	14,979	(63,595)	2,918	—
REDMOND TOWN	16,599	0.0088221	(50,525)	27,169	(115,346)	5,292	—

Utah Retirement Systems

Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
	Proportionate Share of Contributions	Proportionate Share of Contributions					Proportionate Share of Contributions	Proportionate Share of Contributions				
34,417	6,307	79,132	—	493,718	2,367	4,281	500,366	(55,834)	(3,562)	—	(59,396)	
44,769	34,177	128,908	—	642,232	3,079	—	645,311	(72,629)	20,940	—	(51,689)	
17,560	29,768	66,925	—	251,910	1,208	6,379	259,497	(28,488)	16,390	—	(12,098)	
66,767	11,374	152,652	—	957,792	4,592	25,760	988,144	(108,315)	5,403	—	(102,912)	
194,825	11,485	423,731	—	2,794,834	13,399	39,788	2,848,021	(316,064)	(55,184)	—	(371,248)	
101,758	80,679	295,997	—	1,459,758	6,998	—	1,466,756	(165,082)	193,493	—	28,411	
7,617	6,280	22,398	—	109,276	524	2,588	112,388	(12,358)	(3,983)	—	(16,341)	
6,174	2,534	15,599	—	88,575	425	13,648	102,648	(10,017)	(7,514)	—	(17,531)	
408	3,543	4,406	—	5,855	28	15,608	21,491	(662)	1,006	—	344	
4,484	16,166	25,654	—	64,326	308	—	64,634	(7,275)	12,065	—	4,790	
19,904	936	43,052	—	285,524	1,369	23,295	310,188	(32,289)	(17,807)	—	(50,096)	
44,323	23,992	117,778	—	635,823	3,048	17,679	656,550	(71,904)	(945)	—	(72,849)	
60,933	1,762	130,695	—	874,103	4,191	51,569	929,863	(98,851)	(42,934)	—	(141,785)	
5,742	2,565	14,715	—	82,367	395	1,035	83,797	(9,315)	1,950	—	(7,365)	
34,638	11,754	85,047	—	496,891	2,382	2,776	502,049	(56,193)	1,745	—	(54,448)	
3,942	8,912	17,253	—	56,549	271	—	56,820	(6,395)	10,779	—	4,384	
76,843	—	162,599	—	1,102,343	5,285	37,550	1,145,178	(124,662)	(41,382)	—	(166,044)	
151,400	72,483	392,843	—	2,171,888	10,413	—	2,182,301	(245,616)	71,049	—	(174,567)	
83,308	—	176,278	—	1,195,078	5,730	38,713	1,239,521	(135,150)	(20,503)	—	(155,653)	
732,648	14,622	1,564,894	—	10,510,113	50,388	181,441	10,741,942	(1,188,573)	(52,592)	—	(1,241,165)	
2,230	—	4,718	—	31,984	153	9,934	42,071	(3,617)	(8,806)	—	(12,423)	
638	2,871	4,221	—	9,148	44	—	9,192	(1,035)	1,107	—	72	
30,241	18,839	82,829	—	433,824	2,080	306	436,210	(49,060)	27,117	—	(21,943)	
49,711	22,879	128,066	—	713,117	3,419	—	716,536	(80,645)	19,122	—	(61,523)	
82,870	12,718	188,070	—	1,188,807	5,699	14,773	1,209,279	(134,440)	(9,611)	—	(144,051)	
31,007	—	65,610	—	444,809	2,133	11,870	458,812	(50,303)	(4,649)	—	(54,952)	
139,974	—	296,182	—	2,007,973	9,627	32,897	2,050,497	(227,079)	(17,768)	—	(244,847)	
3,619	336	7,993	—	51,912	249	27	52,188	(5,871)	513	—	(5,358)	
2,160	1,657	6,228	—	30,989	149	168	31,306	(3,504)	1,581	—	(1,923)	
8,407	3,289	21,078	—	120,604	578	—	121,182	(13,639)	6,724	—	(6,915)	
33,963	16,850	88,715	—	487,213	2,336	13,041	502,590	(55,098)	(29,359)	—	(84,457)	
111,800	34,666	271,233	—	1,603,812	7,689	—	1,611,501	(181,373)	48,808	—	(132,565)	
4,211	2,239	11,150	—	60,410	290	3,380	64,080	(6,832)	(1,861)	—	(8,693)	
51,442	4,914	113,765	—	737,961	3,538	14,773	756,272	(83,455)	(12,233)	—	(95,688)	
740	312	1,878	—	10,614	51	2,539	13,204	(1,200)	(5,147)	—	(6,347)	
121,829	60,457	318,246	—	1,747,688	8,379	2,024	1,758,091	(197,643)	21,106	—	(176,537)	
728,480	41,213	1,582,666	—	10,450,322	50,102	106,182	10,606,606	(1,181,811)	(72,355)	—	(1,254,166)	
37,456	—	79,256	—	537,319	2,576	18,867	558,762	(60,765)	(36,728)	—	(97,493)	
5,272	620	11,775	—	75,622	363	1,639	77,624	(8,552)	(2,285)	—	(10,837)	
6,357	5,608	19,060	—	91,199	437	—	91,636	(10,314)	4,144	—	(6,170)	
14,715	7,207	38,343	—	211,086	1,012	—	212,098	(23,871)	4,830	—	(19,041)	
582,504	60,318	1,292,887	—	8,356,233	40,062	276,921	8,673,216	(944,994)	(188,156)	—	(1,133,150)	
29,242	24,222	86,097	—	419,482	2,011	—	421,493	(47,439)	16,575	—	(30,864)	
49,623	9,418	114,420	—	711,865	3,413	17,696	732,974	(80,504)	(16,029)	—	(96,533)	
245,779	62,944	583,009	—	3,525,795	16,904	3,078	3,545,777	(398,727)	25,007	—	(373,720)	
22,083	2,347	49,074	—	316,785	1,519	4,168	322,472	(35,825)	2,118	—	(33,707)	
21,143	—	44,739	—	303,311	1,454	16,259	321,024	(34,301)	(14,419)	—	(48,720)	
15,673	—	33,164	—	224,837	1,078	9,665	235,580	(25,426)	(6,599)	—	(32,025)	
161,291	209	341,499	—	2,313,786	11,093	30,856	2,355,735	(261,662)	(28,055)	—	(289,717)	
38,517	3,298	84,800	—	552,545	2,649	11,965	567,159	(62,487)	(8,904)	—	(71,391)	
9,316	11,549	31,261	—	133,638	641	—	134,279	(15,113)	24,509	—	9,396	
115,809	—	245,050	—	1,661,317	7,965	46,862	1,716,144	(187,876)	(61,579)	—	(249,455)	
66,672	—	141,077	—	956,438	4,585	11,999	973,022	(108,162)	(28,553)	—	(136,715)	
36,807	25,660	103,543	—	528,005	2,531	—	530,536	(59,711)	24,102	—	(35,609)	
1,107,018	8,201	2,350,634	—	15,880,589	76,136	102,138	16,058,863	(1,795,912)	(88,293)	—	(1,884,205)	
41,115	16,323	103,322	—	589,808	2,828	—	592,636	(66,700)	14,001	—	(52,699)	
1,477	2,598	5,723	—	21,182	102	—	21,284	(2,395)	3,930	—	1,535	
45,830	7,784	104,759	—	657,445	3,152	13,092	673,689	(74,349)	(7,136)	—	(81,485)	
2,614	—	5,532	—	37,505	180	604	38,289	(4,241)	(643)	—	(4,884)	
4,742	—	10,034	—	68,025	326	2,414	70,765	(7,693)	(1,486)	—	(9,179)	

**Noncontributory Retirement System
Local Government Division**

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

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments
RICH COUNTY	\$ 106,466	0.0565856%	\$ (324,072)	174,263	(739,835)	33,943	—
RICHFIELD CITY	177,394	0.0942832	(539,970)	290,358	(1,232,717)	56,556	—
RICHMOND CITY	50,539	0.0268609	(153,835)	82,722	(351,196)	16,113	—
RIVERDALE CITY	335,047	0.1780748	(1,019,853)	548,406	(2,328,260)	106,819	—
ROOSEVELT CITY	224,167	0.1191428	(682,344)	366,917	(1,557,747)	71,468	—
ROOSEVELT CITY HOUSING	8,033	0.0042694	(24,451)	13,148	(55,821)	2,561	—
ROY CITY	627,349	0.3334305	(1,909,592)	1,026,845	(4,359,477)	200,009	—
ROY WATER CONSERV DIST	95,547	0.0507823	(290,836)	156,391	(663,959)	30,462	—
S UTAH VALLEY ELECTRIC SVC DST	204,581	0.1087331	(622,726)	334,859	(1,421,644)	65,224	—
S UTAH VALLEY SOLID WASTE	171,464	0.0911318	(521,922)	280,653	(1,191,514)	54,666	—
SALEM CITY	352,867	0.1875457	(1,074,094)	577,573	(2,452,089)	112,500	—
SALINA CITY	56,554	0.0300580	(172,145)	92,568	(392,997)	18,030	—
SALT LAKE CITY CORP	18,650,950	9.9128234	(56,771,800)	30,527,911	(129,606,389)	5,946,234	—
SALT LAKE CITY PUBLIC LIBRARY	1,015,302	0.5396247	(3,090,488)	1,661,849	(7,055,387)	323,695	—
SALT LAKE CO SERV AREA 3	31,163	0.0165626	(94,856)	51,007	(216,550)	9,935	—
SALT LAKE COUNTY	24,720,441	13.1387071	(75,246,781)	40,462,463	(171,783,581)	7,881,284	—
SAN JUAN COUNTY	616,151	0.3274789	(1,875,507)	1,008,517	(4,281,662)	196,439	—
SAN JUAN MENTAL HEALTH	127,047	0.0675245	(386,720)	207,951	(882,857)	40,505	—
SANDY CITY	2,616,787	1.3908004	(7,965,263)	4,283,162	(18,184,185)	834,275	—
SANDY SUBURBAN IMP DIST	222,909	0.1184742	(678,514)	364,858	(1,549,005)	71,067	—
SANPETE COUNTY	389,912	0.2072348	(1,186,856)	638,208	(2,709,516)	124,310	—
SANTAQUIN CITY	255,297	0.1356882	(777,101)	417,871	(1,774,072)	81,393	—
SEVIER COUNTY	466,745	0.2480713	(1,420,731)	763,970	(3,243,438)	148,806	—
SIX-COUNTY ASSOC OF GOVT	173,178	0.0920429	(527,140)	283,459	(1,203,426)	55,212	—
SLC MOSQUITO ABATEMENT	95,145	0.0505689	(289,613)	155,734	(661,169)	30,334	—
SMITHFIELD CITY CORP	255,840	0.1359771	(778,755)	418,760	(1,777,849)	81,566	—
SNYDER BASIN SPECIAL REC DIST	165,987	0.0882206	(505,249)	271,688	(1,153,451)	52,919	—
SNYDERVILLE BASIN W R D	603,096	0.3205407	(1,835,771)	987,149	(4,190,948)	192,277	—
SO DAVIS METRO FIRE AGENCY	25,411	0.0135059	(77,350)	41,593	(176,584)	8,102	—
SO DAVIS RECREATION CENTER	107,409	0.0570868	(326,942)	175,807	(746,388)	34,244	—
SO SL VALLEY MOSQ ABATE	46,334	0.0246263	(141,037)	75,840	(321,979)	14,772	—
SO UTAH VALLEY ANIMAL SVCS SSD	18,167	0.0096557	(55,299)	29,736	(126,245)	5,792	—
SO UTAH VALLEY POWER SYSTEMS	23,409	0.0124416	(71,254)	38,316	(162,669)	7,463	—
SOLID WASTE SSD #1	113,687	0.0604238	(346,054)	186,083	(790,018)	36,245	—
SOUTH DAVIS SEWER DIST	400,608	0.2129198	(1,219,414)	655,716	(2,783,845)	127,721	—
SOUTH DAVIS WATER DIST	60,764	0.0322956	(184,960)	99,459	(422,253)	19,373	—
SOUTH OGDEN CITY	325,440	0.1729686	(990,610)	532,681	(2,261,499)	103,756	—
SOUTH OGDEN CONSERV DIST	241,914	0.1285752	(736,364)	395,965	(1,681,072)	77,126	—
SOUTH VALLEY SEWER DISTRICT	572,035	0.3040320	(1,741,224)	936,309	(3,975,103)	182,374	—
SOUTH VALLEY WATER RECLAMATION	550,815	0.2927535	(1,676,631)	901,575	(3,827,640)	175,609	—
SOUTH WEBER CITY	87,875	0.0467049	(267,484)	143,834	(610,649)	28,016	—
SOUTHEASTERN UTAH AOG	160,796	0.0854617	(489,448)	263,191	(1,117,379)	51,264	—
SOUTHEASTERN UTAH HEALTH	203,870	0.1083553	(620,562)	333,695	(1,416,704)	64,997	—
SPANISH FORK CITY	1,780,034	0.9460733	(5,418,263)	2,913,564	(12,369,548)	567,505	—
SPRING CITY	42,694	0.0226916	(129,957)	69,882	(296,684)	13,612	—
SPRINGVILLE CITY	1,339,031	0.7116836	(4,075,888)	2,191,728	(9,304,992)	426,905	—
ST GEORGE HOUSING AUTH	25,655	0.0136352	(78,090)	41,991	(178,275)	8,179	—
STANSBURY PARK IMPROV DIST	75,872	0.0403252	(230,947)	124,187	(527,237)	24,189	—
STANSBURY SERVICE AGENCY	36,295	0.0192907	(110,480)	59,408	(252,219)	11,572	—
STATEWIDE ASSOC PUBLIC ATTYS	12,929	0.0068717	(39,355)	21,162	(89,845)	4,122	—
SUMMIT COUNTY	2,197,748	1.1680845	(6,689,745)	3,597,278	(15,272,260)	700,679	—
SUMMIT COUNTY SERVICE AREA 3	4,296	0.0022835	(13,078)	7,032	(29,856)	1,370	—
SUNSET CITY	93,799	0.0498535	(285,516)	153,531	(651,816)	29,905	—
SW BEHAVIORAL HEALTH CENTER	1,155,609	0.6141966	(3,517,570)	1,891,503	(8,030,387)	368,427	—
SW MOSQUITO ABATEMENT/CONTROL	24,550	0.0130482	(74,728)	40,184	(170,600)	7,827	—
SW UT PUBLIC HEALTH DEPT	388,501	0.2064851	(1,182,562)	635,899	(2,699,714)	123,861	—
SYRACUSE CITY CORP	414,369	0.2202335	(1,261,301)	678,240	(2,879,469)	132,108	—
TAYLOR WEST WEBER WTR IMP DIST	20,729	0.0110173	(63,097)	33,929	(144,047)	6,609	—
TAYLORSVILLE-BENNION IMP	387,990	0.2062135	(1,181,007)	635,063	(2,696,163)	123,698	—
TIMBERLAKES WATER SSD	39,273	0.0208733	(119,544)	64,282	(272,910)	12,521	—

Utah Retirement Systems

Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
									Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
30,415	1,399	65,757	—	436,319	2,092	11,493	449,904	(49,343)	(1,791)	—	(51,134)
50,678	—	107,234	—	726,997	3,485	30,850	761,332	(82,215)	(27,773)	—	(109,988)
14,438	1,000	31,551	—	207,119	993	839	208,951	(23,423)	4,613	—	(18,810)
95,717	12,046	214,582	—	1,373,096	6,583	14,713	1,394,392	(155,281)	(17,916)	—	(173,197)
64,040	—	135,508	—	918,684	4,404	18,011	941,099	(103,893)	(20,296)	—	(124,189)
2,295	403	5,259	—	32,920	158	—	33,078	(3,723)	223	—	(3,500)
179,222	20,696	399,927	—	2,571,009	12,326	44,921	2,628,256	(290,752)	(33,430)	—	(324,182)
27,296	9,617	67,375	—	391,571	1,877	—	393,448	(44,282)	7,634	—	(36,648)
58,445	24,006	147,675	—	838,417	4,020	—	842,437	(94,815)	26,046	—	(68,769)
48,984	7,358	111,008	—	702,697	3,369	2,608	708,674	(79,467)	9,021	—	(70,446)
100,808	52,073	265,381	—	1,446,124	6,933	2,401	1,455,458	(163,540)	19,126	—	(144,414)
16,156	3,525	37,711	—	231,771	1,111	8,189	241,071	(26,211)	(382)	—	(26,593)
5,328,242	—	11,274,476	—	76,435,607	366,452	319,936	77,121,995	(8,643,987)	(413,356)	—	(9,057,343)
290,054	86,393	700,142	—	4,160,928	19,949	945	4,181,822	(470,553)	85,635	—	(384,918)
8,903	3,744	22,582	—	127,711	612	2,487	130,810	(14,443)	(2,269)	—	(16,712)
7,062,190	186,539	15,130,013	—	101,309,681	485,698	835,564	102,630,943	(11,456,953)	(625,578)	—	(12,082,531)
176,023	—	372,462	—	2,525,118	12,106	143,451	2,680,675	(285,562)	(120,653)	—	(406,215)
36,295	—	76,800	—	520,667	2,496	5,235	528,398	(58,881)	(14,140)	—	(73,021)
747,569	—	1,581,844	—	10,724,157	51,414	181,397	10,956,968	(1,212,779)	(150,857)	—	(1,363,636)
63,681	11,838	146,586	—	913,529	4,380	15,688	933,597	(103,310)	3,414	—	(99,896)
111,391	30,104	265,805	—	1,597,942	7,661	—	1,605,603	(180,709)	9,487	—	(171,222)
72,934	20,094	174,421	—	1,046,262	5,016	4,524	1,055,802	(118,320)	17,832	—	(100,488)
133,341	13,239	295,386	—	1,912,823	9,171	8,983	1,930,977	(216,318)	19,053	—	(197,265)
49,474	5,350	110,036	—	709,723	3,403	5,201	718,327	(80,261)	(4,198)	—	(84,459)
27,181	5,674	63,189	—	389,926	1,869	864	392,659	(44,096)	3,858	—	(40,238)
73,089	17,011	171,666	—	1,048,490	5,027	—	1,053,517	(118,572)	15,201	—	(103,371)
47,419	6,408	106,746	—	680,250	3,261	27,262	710,773	(76,928)	(3,417)	—	(80,345)
172,294	24,208	388,779	—	2,471,619	11,850	231	2,483,700	(279,512)	18,453	—	(261,059)
7,260	3,431	18,793	—	104,141	499	1,374	106,014	(11,777)	1,700	—	(10,077)
30,685	10,238	75,167	—	440,184	2,110	10,646	452,940	(49,780)	12,456	—	(37,324)
13,237	1,696	29,705	—	189,888	910	—	190,798	(21,474)	3,538	—	(17,936)
5,190	578	11,560	—	74,453	357	—	74,810	(8,420)	867	—	(7,553)
6,687	6,497	20,647	—	95,934	460	1,135	97,529	(10,849)	2,691	—	(8,158)
32,478	97,615	166,338	—	465,915	2,234	—	468,149	(52,690)	57,411	—	4,721
114,447	46,762	288,930	—	1,641,778	7,871	—	1,649,649	(185,666)	36,767	—	(148,899)
17,359	2,492	39,224	—	249,024	1,194	4,314	254,532	(28,162)	(7,462)	—	(35,624)
92,972	13,297	210,025	—	1,333,723	6,394	73,845	1,413,962	(150,829)	(18,993)	—	(169,822)
69,110	14,147	160,383	—	991,415	4,753	—	996,168	(112,118)	7,635	—	(104,483)
163,420	3,668	349,462	—	2,344,324	11,239	34,599	2,390,162	(265,116)	(80)	—	(265,196)
157,358	27,274	360,241	—	2,257,358	10,822	5,178	2,273,358	(255,281)	15,383	—	(239,898)
25,104	8,979	62,099	—	360,131	1,727	—	361,858	(40,727)	1,310	—	(39,417)
45,937	22,238	119,439	—	658,976	3,159	—	662,135	(74,523)	15,829	—	(58,694)
58,242	33,656	156,895	—	835,504	4,006	—	839,510	(94,486)	29,183	—	(65,303)
508,524	123,641	1,199,670	—	7,294,964	34,974	—	7,329,938	(824,976)	130,760	—	(694,216)
12,197	14,129	39,938	—	174,970	839	—	175,809	(19,787)	6,174	—	(13,613)
382,537	—	809,442	—	5,487,636	26,309	75,463	5,589,408	(620,588)	(74,955)	—	(695,543)
7,329	99	15,607	—	105,138	504	4,474	110,116	(11,890)	(2,751)	—	(14,641)
21,675	14,503	60,367	—	310,939	1,491	—	312,430	(35,164)	44,274	—	9,110
10,369	17,848	39,789	—	148,746	713	2,553	152,012	(16,821)	21,039	—	4,218
3,694	5,743	13,559	—	52,986	254	421	53,661	(5,992)	9,880	—	3,888
627,857	43,227	1,371,763	—	9,006,843	43,181	80,693	9,130,717	(1,018,570)	59,849	—	(958,721)
1,227	5,453	8,050	—	17,608	84	—	17,692	(1,991)	2,792	—	801
26,797	8,450	65,152	—	384,409	1,843	1,439	387,691	(43,472)	2,798	—	(40,674)
330,137	14,901	713,465	—	4,735,935	22,705	43,986	4,802,626	(535,580)	(17,899)	—	(553,479)
7,014	882	15,723	—	100,612	482	4,442	105,536	(11,378)	(228)	—	(11,606)
110,988	5,141	239,990	—	1,592,161	7,633	2,563	1,602,357	(180,055)	(6,586)	—	(186,641)
118,378	47,769	298,255	—	1,698,172	8,141	—	1,706,313	(192,044)	34,151	—	(157,893)
5,922	605	13,136	—	84,952	407	7,298	92,657	(9,607)	(7,495)	—	(17,102)
110,842	25,521	260,061	—	1,590,067	7,623	7,648	1,605,338	(179,818)	(10,232)	—	(190,050)
11,220	1,538	25,279	—	160,949	772	8,503	170,224	(18,202)	(1,923)	—	(20,125)

**Noncontributory Retirement System
Local Government Division**

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

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments
TIMPANOGOS SSD	\$ 382,831	0.2034714%	\$ (1,165,302)	626,618	(2,660,311)	122,053	—
TOOELE CITY	772,942	0.4108123	(2,352,766)	1,265,153	(5,371,214)	246,427	—
TOOELE COUNTY	1,561,095	0.8297090	(4,751,832)	2,555,204	(10,848,129)	497,703	—
TOOELE COUNTY HOUSING	53,800	0.0285943	(163,763)	88,060	(373,860)	17,152	—
TOOELE VALLEY MOSQUITO ABTMNT	5,321	0.0028282	(16,197)	8,710	(36,978)	1,697	—
TOQUERVILLE CITY	21,324	0.0113337	(64,909)	34,904	(148,184)	6,799	—
TORREY TOWN	2,897	0.0015396	(8,817)	4,741	(20,130)	924	—
TOWN OF ALTA	87,921	0.0467294	(267,624)	143,910	(610,969)	28,031	—
TOWN OF BRIAN HEAD	104,443	0.0555103	(317,913)	170,952	(725,776)	33,298	—
TOWN OF DANIEL	11,482	0.0061026	(34,950)	18,794	(79,789)	3,661	—
TOWN OF GARDEN CITY	51,888	0.0275783	(157,944)	84,931	(360,576)	16,543	—
TOWN OF GOSHEN	5,622	0.0029881	(17,113)	9,202	(39,068)	1,792	—
TOWN OF HIDEOUT	21,339	0.0113414	(64,953)	34,927	(148,284)	6,803	—
TOWN OF LEVAN	28,319	0.0150514	(86,201)	46,353	(196,791)	9,029	—
TOWN OF MANILA	5,758	0.0030603	(17,527)	9,425	(40,012)	1,836	—
TOWN OF MANTUA	21,413	0.0113807	(65,178)	35,048	(148,798)	6,827	—
TOWN OF RANDOLPH	10,201	0.0054216	(31,050)	16,697	(70,885)	3,252	—
TOWN OF SPRINGDALE	159,551	0.0847998	(485,658)	261,153	(1,108,725)	50,867	—
TRANS-JORDAN CITIES	293,695	0.1560963	(893,980)	480,720	(2,040,900)	93,635	—
TREMONTON CITY	240,215	0.1276723	(731,193)	393,185	(1,669,267)	76,585	—
TRICOUNTY HEALTH DEPT	161,036	0.0855895	(490,180)	263,585	(1,119,050)	51,341	—
TRIDELL-LAPOINT WATER	8,266	0.0043934	(25,161)	13,530	(57,442)	2,635	—
UINTAH ANIMAL CONTROL/SHELTER	35,209	0.0187135	(107,174)	57,631	(244,672)	11,225	—
UINTAH BASIN ASSN OF GOVT	206,223	0.1096057	(627,724)	337,546	(1,433,053)	65,747	—
UINTAH BASIN ASST COUNCIL	9,059	0.0048148	(27,575)	14,828	(62,952)	2,888	—
UINTAH CO CARE CENTER SSD	279,403	0.1485005	(850,478)	457,328	(1,941,587)	89,078	—
UINTAH COUNTY	1,073,917	0.5707779	(3,268,906)	1,757,790	(7,462,704)	342,383	—
UINTAH FIRE SUPPRESSION SSD	6,773	0.0035998	(20,616)	11,086	(47,066)	2,159	—
UINTAH HIGHLANDS IMPROV DIST	24,739	0.0131486	(75,303)	40,493	(171,913)	7,887	—
UINTAH MOSQUITO ABATE DISTRICT	34,167	0.0181594	(104,001)	55,924	(237,427)	10,893	—
UINTAH RECREATION DISTRICT	133,761	0.0710930	(407,157)	218,941	(929,514)	42,645	—
UINTAH TRANSPORTATION SSD	5,288	0.0028106	(16,097)	8,656	(36,748)	1,686	—
UINTAH WATER CONSERV DIST	69,117	0.0367352	(210,386)	113,131	(480,299)	22,036	—
UNIFIED FIRE AUTHORITY	585,746	0.3113191	(1,782,958)	958,750	(4,070,379)	186,746	—
UNIFIED POLICE DEPARTMENT	713,036	0.3789725	(2,170,416)	1,167,098	(4,954,921)	227,328	—
UPPER COUNTRY WATER DIST	13,341	0.0070909	(40,610)	21,837	(92,711)	4,253	—
UT MUNICIPAL POWER AGENCY	410,619	0.2182404	(1,249,886)	672,102	(2,853,410)	130,912	—
UT PUBLIC EMPLOYEES ASSN	30,251	0.0160782	(92,082)	49,515	(210,216)	9,645	—
UTAH ASSOCIATION OF COUNTIES	85,350	0.0453630	(259,799)	139,702	(593,104)	27,211	—
UTAH CO HOUSING AUTHORITY	125,175	0.0665292	(381,020)	204,886	(869,844)	39,908	—
UTAH COUNTIES INDEMNITY POOL	86,972	0.0462251	(264,736)	142,357	(604,376)	27,728	—
UTAH COUNTY	6,315,648	3.3567137	(19,224,258)	10,337,464	(43,887,753)	2,013,534	—
UTAH LAKE COMMISSION	3,010	0.0016000	(9,163)	4,927	(20,919)	960	—
UTAH LAKE DISTRIBUTING CO	5,319	0.0028272	(16,192)	8,707	(36,965)	1,696	—
UTAH LOCAL GOVERNMENTS TRUST	277,902	0.1477023	(845,907)	454,870	(1,931,151)	88,600	—
UTAH ZOOLOGICAL SOCIETY	604,872	0.3214842	(1,841,174)	990,055	(4,203,283)	192,843	—
UTOPIA	662,442	0.3520824	(2,016,414)	1,084,286	(4,603,343)	211,198	—
VALLEY EMERGENCY COMM CTR	1,079,053	0.5735078	(3,284,541)	1,766,197	(7,498,396)	344,020	—
VERNAL CITY	309,786	0.1646487	(942,961)	507,058	(2,152,719)	98,765	—
VINEYARD TOWN	220,322	0.1170992	(670,640)	360,623	(1,531,027)	70,242	—
WASATCH BEHAVIORAL HEALTH	3,147,658	1.6729539	(9,581,186)	5,152,093	(21,873,235)	1,003,526	—
WASATCH COUNTY	1,425,695	0.7577449	(4,339,686)	2,333,580	(9,907,226)	454,535	—
WASATCH COUNTY FIRE DISTRICT	15,752	0.0083720	(47,947)	25,783	(109,461)	5,022	—
WASATCH FRONT REGIONAL COUNCIL	358,164	0.1903612	(1,090,219)	586,244	(2,488,900)	114,189	—
WASATCH FRONT WASTE/RECYCLING	595,777	0.3166503	(1,813,490)	975,168	(4,140,082)	189,944	—
WASATCH INTEGRATED WASTE MGMT	394,002	0.2094089	(1,199,307)	644,904	(2,737,942)	125,614	—
WASHINGTON CITY	981,916	0.5218799	(2,988,862)	1,607,201	(6,823,381)	313,051	—
WASHINGTON CO SOLID WASTE	107,259	0.0570072	(326,486)	175,562	(745,347)	34,196	—
WASHINGTON CO WAT CON DIST	386,130	0.2052249	(1,175,345)	632,018	(2,683,237)	123,105	—
WASHINGTON COUNTY	1,975,417	1.0499175	(6,012,990)	3,233,366	(13,727,271)	629,796	—

Utah Retirement Systems

Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions			Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
								Proportionate Share of Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
109,368	19,508	250,929	—	1,568,923	7,522	3,758	1,580,203	(177,427)	(3,704)	—	(181,131)
220,816	43,821	511,064	—	3,167,684	15,187	—	3,182,871	(358,229)	46,720	—	(311,509)
445,977	12,897	956,577	—	6,397,704	30,672	23,192	6,451,568	(723,507)	(4,865)	—	(728,372)
15,370	15,946	48,468	—	220,484	1,057	6,260	227,801	(24,934)	781	—	(24,153)
1,520	649	3,866	—	21,808	105	—	21,913	(2,466)	768	—	(1,698)
6,092	3,125	16,016	—	87,392	419	1,798	89,609	(9,883)	2,101	—	(7,782)
828	80	1,832	—	11,872	57	639	12,568	(1,343)	(207)	—	(1,550)
25,118	8,743	61,892	—	360,320	1,727	2,560	364,607	(40,748)	(514)	—	(41,262)
29,837	9,710	72,845	—	428,028	2,052	1,441	431,521	(48,405)	6,700	—	(41,705)
3,280	1,344	8,285	—	47,056	226	1,858	49,140	(5,321)	2,745	—	(2,576)
14,824	11,605	42,972	—	212,650	1,019	—	213,669	(24,048)	6,932	—	(17,116)
1,606	302	3,700	—	23,041	110	2,412	25,563	(2,606)	(127)	—	(2,733)
6,096	27,911	40,810	—	87,451	419	—	87,870	(9,890)	13,336	—	3,446
8,090	1,866	18,985	—	116,058	556	—	116,614	(13,125)	1,101	—	(12,024)
1,645	524	4,005	—	23,597	113	105	23,815	(2,669)	513	—	(2,156)
6,117	2,692	15,636	—	87,754	421	—	88,175	(9,924)	4,162	—	(5,762)
2,914	530	6,696	—	41,805	200	59	42,064	(4,728)	4	—	(4,724)
45,581	15,610	112,058	—	653,873	3,135	1,627	658,635	(73,945)	20,738	—	(53,207)
83,903	18,224	195,762	—	1,203,624	5,770	17,404	1,226,798	(136,116)	(7,905)	—	(144,021)
68,625	3,065	148,275	—	984,453	4,720	7,470	996,643	(111,330)	(2,283)	—	(113,613)
46,005	210,633	307,979	—	659,962	3,164	—	663,126	(74,634)	100,637	—	26,003
2,361	667	5,663	—	33,877	162	202	34,241	(3,831)	86	—	(3,745)
10,059	62	21,346	—	144,296	692	17,139	162,127	(16,318)	(9,752)	—	(26,070)
58,914	17,286	141,947	—	845,146	4,052	3,943	853,141	(95,576)	18,211	—	(77,365)
2,588	772	6,248	—	37,126	178	—	37,304	(4,199)	1,599	—	(2,600)
79,821	—	168,899	—	1,145,055	5,490	143,279	1,293,824	(129,493)	(107,714)	—	(237,207)
306,799	7,412	656,594	—	4,401,143	21,100	494,996	4,917,239	(497,719)	(297,730)	—	(795,449)
1,935	615	4,709	—	27,757	133	420	28,310	(3,139)	616	—	(2,523)
7,068	9,931	24,886	—	101,386	486	—	101,872	(11,466)	7,571	—	(3,895)
9,761	2,069	22,723	—	140,023	671	1,379	142,073	(15,835)	(582)	—	(16,417)
38,213	—	80,858	—	548,183	2,628	60,579	611,390	(61,993)	(42,708)	—	(104,701)
1,511	—	3,197	—	21,672	104	20,005	41,781	(2,451)	(19,227)	—	(21,678)
19,746	—	41,782	—	283,257	1,358	28,905	313,520	(32,033)	(20,689)	—	(52,722)
167,337	54,550	408,633	—	2,400,513	11,509	20,997	2,433,019	(271,470)	36,216	—	(235,254)
203,702	—	431,030	—	2,922,174	14,010	224,844	3,161,028	(330,464)	(334,982)	—	(665,446)
3,811	2,930	10,994	—	54,676	262	15,241	70,179	(6,183)	(4,699)	—	(10,882)
117,306	27,334	275,552	—	1,682,804	8,068	33,472	1,724,344	(190,306)	72,413	—	(117,893)
8,642	1,467	19,754	—	123,975	594	2,679	127,248	(14,020)	(5,755)	—	(19,775)
24,383	2,273	53,867	—	349,784	1,677	19,791	371,252	(39,557)	(17,097)	—	(56,654)
35,760	6,685	82,353	—	512,992	2,459	15,787	531,238	(58,013)	(36,166)	—	(94,179)
24,846	7,070	59,644	—	356,432	1,709	—	358,141	(40,308)	8,727	—	(31,581)
1,804,267	231,162	4,048,963	—	25,882,883	124,089	160,653	26,167,625	(2,927,056)	248,623	—	(2,678,433)
860	211	2,031	—	12,337	59	—	12,396	(1,395)	246	—	(1,149)
1,520	2,746	5,962	—	21,800	105	—	21,905	(2,465)	4,017	—	1,552
79,391	22,813	190,804	—	1,138,900	5,460	—	1,144,360	(128,796)	9,664	—	(119,132)
172,801	—	365,644	—	2,478,894	11,884	219,101	2,709,879	(280,334)	(191,575)	—	(471,909)
189,248	152,171	552,617	—	2,714,830	13,016	—	2,727,846	(307,016)	143,613	—	(163,403)
308,266	111,107	763,393	—	4,422,193	21,201	64,467	4,507,861	(500,099)	206,707	—	(293,392)
88,500	—	187,265	—	1,269,570	6,087	73,056	1,348,713	(143,574)	(67,941)	—	(211,515)
62,942	61,897	195,081	—	902,926	4,329	—	907,255	(102,111)	55,330	—	(46,781)
899,229	590,779	2,493,534	—	12,899,781	61,845	—	12,961,626	(1,458,817)	355,193	—	(1,103,624)
407,295	—	861,830	—	5,842,805	28,012	60,373	5,931,190	(660,754)	(28,459)	—	(689,213)
4,500	12,876	22,398	—	64,555	309	1,975	66,839	(7,300)	1,957	—	(5,343)
102,321	7,610	224,120	—	1,467,833	7,037	29,499	1,504,369	(165,995)	(244)	—	(166,239)
170,203	64,307	424,454	—	2,441,621	11,706	2,316	2,455,643	(276,119)	26,321	—	(249,798)
112,559	125,822	363,995	—	1,614,706	7,741	8,370	1,630,817	(182,605)	(20,270)	—	(202,875)
280,516	49,117	642,684	—	4,024,101	19,293	—	4,043,394	(455,080)	44,230	—	(410,850)
30,642	1,186	66,024	—	439,570	2,107	11,355	453,032	(49,710)	(2,464)	—	(52,174)
110,310	17,986	251,401	—	1,582,444	7,587	7,103	1,597,134	(178,956)	17,734	—	(161,222)
564,341	53,526	1,247,663	—	8,095,684	38,813	10,214	8,144,711	(915,529)	12,014	—	(903,515)

**Noncontributory Retirement System
Local Government Division**

Schedule of Employer Allocations and Pension Amounts (Concluded)

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
WASTE MANAGEMENT SERV DIST #5	\$ 26,458	0.0140624%	\$ (80,537)	43,307	(183,861)	8,435	—
WAYNE COUNTY	115,076	0.0611621	(350,282)	188,357	(799,671)	36,688	—
WEBER AREA DISPATCH 911	27,290	0.0145043	(83,068)	44,668	(189,638)	8,700	—
WEBER BASIN WATER CONSERV	1,048,438	0.5572360	(3,191,350)	1,716,085	(7,285,648)	334,260	—
WEBER CO MOSQUITO ABATE	85,167	0.0452654	(259,240)	139,401	(591,828)	27,153	—
WEBER COUNTY CORP	3,762,681	1.9998334	(11,453,260)	6,158,764	(26,147,060)	1,199,605	—
WEBER FIRE DISTRICT	22,101	0.0117464	(67,273)	36,175	(153,580)	7,046	—
WEBER HUMAN SERVICES	1,937,088	1.0295459	(5,896,319)	3,170,629	(13,460,920)	617,576	—
WELLINGTON CITY	14,968	0.0079552	(45,560)	24,499	(104,011)	4,772	—
WELLSVILLE CITY CORP	41,501	0.0220572	(126,324)	67,928	(288,389)	13,231	—
WEST BOUNTIFUL CITY	107,674	0.0572279	(327,750)	176,241	(748,233)	34,328	—
WEST KANE COUNTY SSD #1	37,779	0.0200794	(114,997)	61,837	(262,531)	12,045	—
WEST POINT CITY	152,349	0.0809721	(463,736)	249,365	(1,058,679)	48,571	—
WEST VALLEY CITY	3,139,482	1.6686085	(9,556,299)	5,138,711	(21,816,420)	1,000,919	—
WHITE CITY WATER IMP DIST	78,865	0.0419162	(240,059)	129,087	(548,038)	25,144	—
WILLARD CITY CORP	58,100	0.0308797	(176,851)	95,098	(403,740)	18,523	—
WOODS CROSS CITY	215,221	0.1143884	(655,115)	352,275	(1,495,585)	68,616	—
TOTAL	\$ 188,149,725	100.0000000%	\$ (572,710,696)	307,963,838	(1,307,461,899)	59,985,267	—
Units without a proportionate share for 2021 but had a proportionate share in a prior year							
CANYONLANDS CARE CENTER	\$ —	0.0000000%	\$ —	—	—	—	—
GRAND CO CEMETERY MICE DIST	—	0.0000000	—	—	—	—	—
SIX-CO ECONOMIC DEVELOP	—	0.0000000	—	—	—	—	—
SUMMIT MOSQUITO ABATEMENT DIST	—	0.0000000	—	—	—	—	—
SUNNYSIDE CITY	—	0.0000000	—	—	—	—	—
TOWN OF APPLE VALLEY	—	0.0000000	—	—	—	—	—
VALLEY MENTAL HEALTH	—	0.0000000	—	—	—	—	—
GRAND TOTAL	\$ 188,149,725	100.0000000%	\$ (572,710,696)	307,963,838	(1,307,461,899)	59,985,267	—

Columns may not add to total due to rounding.

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
	Proportionate Share of Contributions					Proportionate Share of Contributions			Proportionate Share of Nonemployer Contributions		
7,559	3,233	19,227	—	108,432	520	2,047	110,999	(12,262)	(2,310)	—	(14,572)
32,875	10,330	79,893	—	471,608	2,261	14,503	488,372	(53,333)	3,240	—	(50,093)
7,796	—	16,496	—	111,839	536	614,179	726,554	(12,648)	(331,991)	—	(344,639)
299,520	57,664	691,444	—	4,296,725	20,600	2,769	4,320,094	(485,910)	14,714	—	(471,196)
24,331	3,569	55,053	—	349,032	1,673	2,590	353,295	(39,471)	(7,460)	—	(46,931)
1,074,930	—	2,274,535	—	15,420,277	73,929	133,839	15,628,045	(1,743,856)	(165,281)	—	(1,909,137)
6,314	4,497	17,857	—	90,574	434	—	91,008	(10,243)	724	—	(9,519)
553,391	84,910	1,255,877	—	7,938,603	38,060	14,783	7,991,446	(897,765)	(10,910)	—	(908,675)
4,276	443	9,491	—	61,341	294	2,677	64,312	(6,937)	(2,883)	—	(9,820)
11,856	2,679	27,766	—	170,078	815	24,718	195,611	(19,234)	(17,464)	—	(36,698)
30,761	9,048	74,137	—	441,272	2,116	15,849	459,237	(49,903)	(13,256)	—	(63,159)
10,793	2,032	24,870	—	154,828	742	2,784	158,354	(17,509)	1,207	—	(16,302)
43,523	31,302	123,396	—	624,358	2,993	4,610	631,961	(70,608)	8,243	—	(62,365)
896,894	34,120	1,931,933	—	12,866,274	61,684	66,265	12,994,223	(1,455,027)	(28,125)	—	(1,483,152)
22,530	1,481	49,155	—	323,207	1,550	3,920	328,677	(36,551)	(5,721)	—	(42,272)
16,598	12,124	47,245	—	238,107	1,142	—	239,249	(26,927)	8,328	—	(18,599)
61,485	19,916	150,017	—	882,024	4,229	7,279	893,532	(99,747)	22,675	—	(77,072)
53,750,998	7,899,403	121,635,668	—	771,078,066	3,696,745	8,577,589	783,352,400	(87,200,048)	(918,106)	—	(88,118,154)
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	6,801	6,801	—	(12,972)	—	(12,972)
—	—	—	—	—	—	—	—	—	(1,251)	—	(1,251)
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	5,911	5,911	—	(7,420)	—	(7,420)
—	—	—	—	—	—	—	—	—	—	—	—
53,750,998	7,899,403	121,635,668	—	771,078,066	3,696,745	8,590,301	783,365,112	(87,200,048)	(939,749)	—	(88,139,797)

**Noncontributory Retirement System
State and School Division**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
ACTIVE RE ENTRY INC	\$ 74,751	0.0106463%	\$ (72,740)	261,235	(351,946)	43,633	—
ALPINE SCHOOL DISTRICT	61,600,619	8.7734147	(59,943,856)	215,279,072	(290,032,191)	35,956,788	—
ALPINE UNISERV	30,106	0.0042878	(29,296)	105,213	(141,746)	17,573	—
AMERICAN LEADERSHIP ACADEMY	1,022,861	0.1456800	(995,350)	3,574,646	(4,815,900)	597,052	—
AMES CHARTER SCHOOL	407,265	0.0580044	(396,312)	1,423,292	(1,917,514)	237,724	—
BEAVER SCHOOL DISTRICT	1,453,882	0.2070679	(1,414,780)	5,080,962	(6,845,266)	848,643	—
BOX ELDER SCHOOL DISTRICT	10,921,851	1.5555351	(10,628,105)	38,169,192	(51,422,994)	6,375,174	—
CACHE COUNTY SCHOOL DISTRICT	15,144,746	2.1569773	(14,737,424)	52,927,177	(71,305,515)	8,840,113	—
CANYONS SCHOOL DISTRICT	30,051,944	4.2801221	(29,243,690)	105,024,183	(141,492,592)	17,541,567	—
CARBON SCHOOL DISTRICT	2,974,036	0.4235744	(2,894,048)	10,393,525	(14,002,554)	1,735,969	—
COLOR COUNTRY UNISERV	22,989	0.0032742	(22,371)	80,341	(108,239)	13,419	—
DAGGETT SCHOOL DISTRICT	361,116	0.0514317	(351,404)	1,262,014	(1,700,233)	210,787	—
DAVIS SCHOOL DISTRICT	57,151,099	8.1396957	(55,614,007)	199,729,090	(269,082,661)	33,359,566	—
DAVIS TECHNICAL COLLEGE	918,362	0.1307969	(893,662)	3,209,450	(4,323,894)	536,055	—
DAVIS UNISERV	38,250	0.0054477	(37,221)	133,674	(180,090)	22,327	—
DUCHESNE SCHOOL DISTRICT	4,241,348	0.6040703	(4,127,276)	14,822,472	(19,969,401)	2,475,710	—
EAST HOLLYWOOD HIGH SCHOOL	230,961	0.0328945	(224,750)	807,154	(1,087,429)	134,814	—
EDUCATORS MUTUAL INSURANCE	1,346,411	0.1917614	(1,310,199)	4,705,376	(6,339,263)	785,911	—
EMERY SCHOOL DISTRICT	2,540,737	0.3618622	(2,472,403)	8,879,252	(11,962,467)	1,483,049	—
ESPERANZA ELEMENTARY SCHOOL	50,866	0.0072446	(49,498)	177,766	(239,493)	29,691	—
FAST FORWARD CHARTER HS	227,356	0.0323809	(221,241)	794,552	(1,070,450)	132,709	—
GARFIELD SCHOOL DISTRICT	1,026,901	0.1462555	(999,282)	3,588,768	(4,834,925)	599,411	—
GRAND SCHOOL DISTRICT	1,719,940	0.2449610	(1,673,682)	6,010,770	(8,097,939)	1,003,943	—
GRANITE SCHOOL DISTRICT	60,667,327	8.6404915	(59,035,666)	212,017,448	(285,638,006)	35,412,018	—
GRANITE UNISERV	50,994	0.0072627	(49,622)	178,210	(240,091)	29,765	—
HEBER VALLEY HISTORIC RAILROAD	74,400	0.0105964	(72,399)	260,011	(350,297)	43,428	—
HIGH DESERT UNISERV	10,561	0.0015041	(10,277)	36,907	(49,723)	6,164	—
HIGH SCHOOL ACTIVITIES ASSN	139,662	0.0198912	(135,905)	488,084	(657,565)	81,522	—
INTECH COLLEGIATE HIGH SCHOOL	141,786	0.0201937	(137,972)	495,506	(667,565)	82,761	—
IRON SCHOOL DISTRICT	7,905,605	1.1259489	(7,692,982)	27,628,152	(37,221,702)	4,614,566	—
ITINERIS HIGH SCHOOL	297,827	0.0424177	(289,817)	1,040,831	(1,402,247)	173,844	—
JORDAN SCHOOL DISTRICT	45,311,879	6.4535050	(44,093,205)	158,353,915	(213,340,445)	26,448,916	—
JORDAN UNISERV	32,042	0.0045635	(31,180)	111,978	(150,861)	18,703	—
JUAB SCHOOL DISTRICT	2,104,276	0.2996996	(2,047,680)	7,353,927	(9,907,492)	1,228,283	—
KANE SCHOOL DISTRICT	1,415,018	0.2015327	(1,376,961)	4,945,141	(6,662,283)	825,958	—
LOGAN SCHOOL DISTRICT	4,800,311	0.6836802	(4,671,206)	16,775,913	(22,601,151)	2,801,981	—
MILLARD SCHOOL DISTRICT	3,408,626	0.4854705	(3,316,950)	11,912,310	(16,048,720)	1,989,643	—
MONTICELLO ACADEMY	433,935	0.0618028	(422,264)	1,516,496	(2,043,082)	253,291	—
MORGAN SCHOOL DISTRICT	2,308,259	0.3287518	(2,246,178)	8,066,800	(10,867,901)	1,347,350	—
MURRAY SCHOOL DISTRICT	6,149,474	0.8758335	(5,984,082)	21,490,905	(28,953,368)	3,589,499	—
NEBO SCHOOL DISTRICT	27,701,152	3.9453125	(26,956,123)	96,808,739	(130,424,432)	16,169,390	—
NOAH WEBSTER ACADEMY INC	257,473	0.0366704	(250,548)	899,806	(1,212,253)	150,289	—
NORTH SANPETE SCHOOL DISTRICT	2,381,385	0.3391667	(2,317,337)	8,322,357	(11,212,198)	1,390,034	—
NORTH SUMMIT SCHOOL DISTRICT	1,350,562	0.1923527	(1,314,239)	4,719,885	(6,358,810)	788,334	—
NUAMES CHARTER SCHOOL	870,363	0.1239607	(846,954)	3,041,706	(4,097,902)	508,038	—
OGDEN SCHOOL DISTRICT	9,892,264	1.4088971	(9,626,209)	34,571,039	(46,575,424)	5,774,196	—
OGDEN-WEBER TECH COLLEGE	555,869	0.0791691	(540,918)	1,942,625	(2,617,178)	324,465	—
PARK CITY SCHOOL DISTRICT	7,074,776	1.0076188	(6,884,498)	24,724,608	(33,309,937)	4,129,605	—
PIUTE SCHOOL DISTRICT	431,715	0.0614866	(420,104)	1,508,737	(2,032,629)	251,995	—
PROVO HOUSING AUTHORITY	68	0.0000097	(66)	238	(321)	40	—
PROVO SCHOOL DISTRICT	12,345,474	1.7582934	(12,013,439)	43,144,407	(58,125,793)	7,206,155	—
RICH SCHOOL DISTRICT	751,010	0.1069620	(730,812)	2,624,597	(3,535,958)	438,371	—
SALT LAKE ARTS ACADEMY	374,385	0.0533215	(364,316)	1,308,385	(1,762,706)	218,532	—
SALT LAKE SCHOOL DISTRICT	27,233,361	3.8786878	(26,500,913)	95,173,925	(128,221,948)	15,896,337	—
SAN JUAN SCHOOL DISTRICT	3,685,608	0.5249195	(3,586,483)	12,880,297	(17,352,828)	2,151,320	—

Utah Retirement Systems

Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions	
												Proportionate Share of Contributions
28,364	19,162	91,159	—	293,369	—	37,706	331,075	(32,196)	(5,979)	—	(38,175)	
23,373,948	7,375,974	66,706,710	—	241,759,710	—	—	241,759,710	(26,531,898)	5,471,678	—	(21,060,220)	
11,423	7,098	36,094	—	118,154	—	—	118,154	(12,967)	7,855	—	(5,112)	
388,118	66,626	1,051,796	—	4,014,350	—	7,343	4,021,693	(440,554)	1,699	—	(438,855)	
154,534	—	392,258	—	1,598,366	—	25,871	1,624,237	(175,413)	(21,260)	—	(196,673)	
551,666	53,643	1,453,952	—	5,705,951	—	150,173	5,856,124	(626,199)	(6,556)	—	(632,755)	
4,144,224	669,245	11,188,643	—	42,864,236	—	—	42,864,236	(4,704,132)	963,319	—	(3,740,813)	
5,746,574	754,687	15,341,374	—	59,437,542	—	—	59,437,542	(6,522,968)	915,068	—	(5,607,900)	
11,403,012	1,418,635	30,363,214	—	117,942,798	—	205,510	118,148,308	(12,943,622)	767,146	—	(12,176,476)	
1,128,478	23,985	2,888,432	—	11,671,992	—	362,237	12,034,229	(1,280,942)	(152,907)	—	(1,433,849)	
8,723	3,748	25,890	—	90,224	—	—	90,224	(9,902)	2,815	—	(7,087)	
137,023	43,333	391,143	—	1,417,249	—	11,317	1,428,566	(155,536)	(14,114)	—	(169,650)	
21,685,607	2,295,101	57,340,274	—	224,296,986	—	3,626,885	227,923,871	(24,615,453)	(1,181,177)	—	(25,796,630)	
348,466	113,288	997,809	—	3,604,232	—	279,222	3,883,454	(395,546)	(39,136)	—	(434,682)	
14,514	55,352	92,193	—	150,117	—	—	150,117	(16,475)	25,122	—	8,647	
1,609,351	191,387	4,276,448	—	16,645,726	—	—	16,645,726	(1,826,784)	172,736	—	(1,654,048)	
87,637	—	222,451	—	906,439	—	31,067	937,506	(99,477)	(5,336)	—	(104,813)	
510,887	—	1,296,798	—	5,284,166	—	413,343	5,697,509	(579,910)	(267,338)	—	(847,248)	
964,066	1,382	2,448,497	—	9,971,454	—	176,898	10,148,352	(1,094,316)	(218,935)	—	(1,313,251)	
19,301	119,720	168,712	—	199,632	—	—	199,632	(21,909)	54,196	—	32,287	
86,269	29,512	248,490	—	892,286	—	6,868	899,154	(97,924)	8,023	—	(89,901)	
389,651	7,653	996,715	—	4,030,208	—	74,833	4,105,041	(442,295)	(103,849)	—	(546,144)	
652,620	25,276	1,681,839	—	6,750,131	—	307,077	7,057,208	(740,793)	(68,909)	—	(809,702)	
23,019,817	97,865	58,529,700	—	238,096,886	—	2,919,301	241,016,187	(26,129,922)	(203,342)	—	(26,333,264)	
19,349	—	49,114	—	200,131	—	29,618	229,749	(21,963)	(16,609)	—	(38,572)	
28,231	19,980	91,639	—	291,994	—	9,256	301,250	(32,045)	15,142	—	(16,903)	
4,007	661	10,832	—	41,447	—	58	41,505	(4,549)	526	—	(4,023)	
52,994	12,978	147,494	—	548,121	—	1,866	549,987	(60,153)	3,930	—	(56,223)	
53,800	42,457	179,018	—	556,456	—	4,708	561,164	(61,068)	9,093	—	(51,975)	
2,999,730	506,974	8,121,270	—	31,026,583	—	353,842	31,380,425	(3,405,010)	308,643	—	(3,096,367)	
113,008	32,383	319,235	—	1,168,860	—	604	1,169,464	(128,276)	29,131	—	(99,145)	
17,193,293	3,529,825	47,172,034	—	177,832,412	—	13,495	177,845,907	(19,516,202)	5,099,322	—	(14,416,880)	
12,158	2,638	33,499	—	125,752	—	30,033	155,785	(13,801)	(15,068)	—	(28,869)	
798,453	22,300	2,049,036	—	8,258,505	—	49,795	8,308,300	(906,329)	49,259	—	(857,070)	
536,919	31,676	1,394,553	—	5,553,423	—	12,385	5,565,808	(609,460)	1,040	—	(608,420)	
1,821,446	717,216	5,340,643	—	18,839,452	—	388,213	19,227,665	(2,067,534)	63,739	—	(2,003,795)	
1,293,380	119,033	3,402,056	—	13,377,597	—	179,816	13,557,413	(1,468,123)	(170,905)	—	(1,639,028)	
164,654	298,541	716,486	—	1,703,034	—	5,991	1,709,025	(186,899)	125,449	—	(61,450)	
875,854	516,089	2,739,293	—	9,059,066	—	—	9,059,066	(994,186)	453,926	—	(540,260)	
2,333,377	308,179	6,231,055	—	24,134,417	—	94,471	24,228,888	(2,648,630)	422,287	—	(2,226,343)	
10,511,019	2,425,179	29,105,588	—	108,716,804	—	—	108,716,804	(11,931,116)	1,487,590	—	(10,443,526)	
97,697	66,270	314,256	—	1,010,487	—	—	1,010,487	(110,896)	46,882	—	(64,014)	
903,601	225,099	2,518,734	—	9,346,058	—	1,891	9,347,949	(1,025,682)	108,850	—	(916,832)	
512,462	54,015	1,354,811	—	5,300,460	—	25,095	5,325,555	(581,699)	67,753	—	(513,946)	
330,254	327,448	1,165,740	—	3,415,854	—	—	3,415,854	(374,873)	334,896	—	(39,977)	
3,753,554	—	9,527,750	—	38,823,487	—	553,222	39,376,709	(4,260,680)	(998,056)	—	(5,258,736)	
210,921	—	535,386	—	2,181,579	—	394,948	2,576,527	(239,417)	(283,852)	—	(523,269)	
2,684,477	—	6,814,082	—	27,765,886	—	694,033	28,459,919	(3,047,165)	(216,151)	—	(3,263,316)	
163,811	61,930	477,736	—	1,694,321	—	37,361	1,731,682	(185,943)	(19,297)	—	(205,240)	
26	160	226	—	267	—	—	267	(29)	73	—	44	
4,684,409	1,340,644	13,231,208	—	48,451,432	—	375,532	48,826,964	(5,317,298)	64,736	—	(5,252,562)	
284,966	19,913	743,250	—	2,947,439	—	48,356	2,995,795	(323,466)	(32,186)	—	(355,652)	
142,058	79,510	440,100	—	1,469,324	—	4,852	1,474,176	(161,251)	79,312	—	(81,939)	
10,333,519	44,937	26,274,793	—	106,880,897	—	636,218	107,517,115	(11,729,635)	(1,108,311)	—	(12,837,946)	
1,398,480	—	3,549,800	—	14,464,651	—	570,173	15,034,824	(1,587,422)	(448,374)	—	(2,035,796)	

**Noncontributory Retirement System
State and School Division**

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

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
SEVIER SCHOOL DISTRICT	\$ 4,285,818	0.6104040%	\$ (4,170,551)	14,977,886	(20,178,780)	2,501,668	—
SOLDIER HOLLOW CHARTER SCHOOL	203,177	0.0289373	(197,712)	710,054	(956,611)	118,596	—
SOUTH SANPETE SCHOOL DISTRICT	2,951,838	0.4204129	(2,872,447)	10,315,949	(13,898,041)	1,723,012	—
SOUTH SUMMIT SCHOOL DISTRICT	1,868,321	0.2660940	(1,818,072)	6,529,324	(8,796,555)	1,090,554	—
SOUTHERN UTAH UNIVERSITY	2,888,977	0.4114600	(2,811,277)	10,096,266	(13,602,075)	1,686,319	—
SOUTHWEST EDUC DEVELOPMENT CTR	95,953	0.0136660	(93,372)	335,332	(451,772)	56,008	—
SOUTHWEST TECHNICAL COLLEGE	419,690	0.0597740	(408,402)	1,466,714	(1,976,013)	244,977	—
STATE OF UTAH	164,205,855	23.3868771	(159,789,507)	573,859,250	(773,125,106)	95,848,308	—
SUCCESS ACADEMY	287,529	0.0409511	(279,796)	1,004,844	(1,353,764)	167,833	—
SUMMIT ACADEMY HIGH SCHOOL	276,243	0.0393436	(268,813)	965,400	(1,300,624)	161,245	—
SUMMIT ACADEMY INC	1,207,330	0.1719530	(1,174,859)	4,219,324	(5,684,435)	704,729	—
TINTIC SCHOOL DISTRICT	388,904	0.0553893	(378,444)	1,359,124	(1,831,064)	227,006	—
TOOELE SCHOOL DISTRICT	13,090,108	1.8643472	(12,738,046)	45,746,719	(61,631,727)	7,640,803	—
TOOELE TECHNICAL COLLEGE	307,470	0.0437911	(299,200)	1,074,531	(1,447,649)	179,473	—
UINTAH BASIN TECHNICAL COLLEGE	765,640	0.1090456	(745,048)	2,675,724	(3,604,837)	446,910	—
UINTAH SCHOOL DISTRICT	5,954,662	0.8480876	(5,794,510)	20,810,086	(28,036,142)	3,475,785	—
UTAH ARTS ACADEMY	239,937	0.0341728	(233,484)	838,521	(1,129,687)	140,053	—
UTAH CO ACADEMY OF SCIENCES	345,082	0.0491480	(335,801)	1,205,977	(1,624,738)	201,427	—
UTAH COMMUNICATIONS AUTHORITY	523,871	0.0746119	(509,782)	1,830,801	(2,466,526)	305,788	—
UTAH EDUCATION ASSOCIATION	378,534	0.0539124	(368,353)	1,322,884	(1,782,240)	220,954	—
UTAH HOUSING CORPORATION	1,255,396	0.1787986	(1,221,631)	4,387,299	(5,910,737)	732,785	—
UTAH RETIREMENT SYSTEMS	6,328,567	0.9013406	(6,158,358)	22,116,790	(29,796,584)	3,694,036	—
UTAH SAFETY COUNCIL	83,813	0.0119370	(81,559)	292,906	(394,614)	48,922	—
UTAH SCHOOL BOARD ASSOCIATION	152,219	0.0216797	(148,125)	531,969	(716,689)	88,852	—
UTAH SCHOOL BOARD RISK MGMT	210,136	0.0299284	(204,484)	734,373	(989,375)	122,658	—
UTAH SCHOOL EMPLOYEES ASSN	65,152	0.0092792	(63,400)	227,690	(306,752)	38,030	—
UTAH STATE FAIR CORP	118,184	0.0168323	(115,006)	413,025	(556,443)	68,985	—
WASATCH SCHOOL DISTRICT	7,684,084	1.0943990	(7,477,419)	26,853,991	(36,178,723)	4,485,263	—
WASATCH UNISERV	33,671	0.0047955	(32,765)	117,670	(158,530)	19,654	—
WASHINGTON SCHOOL DISTRICT	25,808,436	3.6757441	(25,114,312)	90,194,161	(121,513,020)	15,064,596	—
WAYNE SCHOOL DISTRICT	521,665	0.0742977	(507,635)	1,823,092	(2,456,139)	304,500	—
WEBER COUNTY SCHOOL DISTRICT	29,373,368	4.1834764	(28,583,364)	102,652,724	(138,297,672)	17,145,476	—
WOODLAND PEAKS UNISERV	42,619	0.0060700	(41,473)	148,944	(200,663)	24,877	—
WORKERS' COMPENATION FUND	6,050,110	0.8616817	(5,887,391)	21,143,653	(28,485,537)	3,531,499	—
TOTAL	\$ 702,128,198	100.0000000%	\$ (683,244,300)	2,453,766,058	(3,305,807,382)	409,838,002	—
Units without a proportionate share for 2021 but had a proportionate share in a prior year							
BRIDGERLAND TECHNICAL COLLEGE	\$ —	0.0000000%	\$ —	—	—	—	—
LIBERTY ACADEMY CHARTER	—	0.0000000	—	—	—	—	—
OGDEN WEBER/NEA/UEA UNISERV	—	0.0000000	—	—	—	—	—
PROVO CITY CORP	—	0.0000000	—	—	—	—	—
UINTAH FIRE SUPPRESSION SSD	—	0.0000000	—	—	—	—	—
USU SPACE DYNAMICS LAB	—	0.0000000	—	—	—	—	—
UTAH DAIRY COMMISSION	—	0.0000000	—	—	—	—	—
WHITE CITY WATER IMP DIST	—	0.0000000	—	—	—	—	—
GRAND TOTAL	\$ 702,128,198	100.0000000%	\$ (683,244,300)	2,453,766,058	(3,305,807,382)	409,838,002	—

Columns may not add to total due to rounding.

Utah Retirement Systems

Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
	Proportionate Share of Contributions	Proportionate Share of Contributions				Proportionate Share of Contributions	Proportionate Share of Contributions					
1,626,226	50,262	4,178,156	—	16,820,257	—	121,810	16,942,067	(1,845,938)	(147,154)	—	(1,993,092)	
77,094	53,095	248,785	—	797,395	—	—	797,395	(87,510)	43,914	—	(43,596)	
1,120,055	15,347	2,858,414	—	11,584,874	—	565,323	12,150,197	(1,271,381)	(300,776)	—	(1,572,157)	
708,922	352,383	2,151,859	—	7,332,471	—	9,172	7,341,643	(804,701)	216,583	—	(588,118)	
1,096,203	80,981	2,863,503	—	11,338,168	—	208,561	11,546,729	(1,244,306)	(19,395)	—	(1,263,701)	
36,409	22,688	115,105	—	376,580	—	8,805	385,385	(41,328)	(2,508)	—	(43,836)	
159,249	91,101	495,327	—	1,647,129	—	3,596	1,650,725	(180,764)	41,273	—	(139,491)	
62,306,828	—	158,155,136	—	644,447,434	—	17,387,909	661,835,343	(70,724,828)	(14,673,596)	—	(85,398,424)	
109,101	58,093	335,027	—	1,128,446	—	—	1,128,446	(123,841)	66,096	—	(57,745)	
104,818	46,457	312,520	—	1,084,150	—	46,580	1,130,730	(118,980)	34,370	—	(84,610)	
458,114	56,114	1,218,957	—	4,738,327	—	63,059	4,801,386	(520,007)	91,237	—	(428,770)	
147,567	—	374,573	—	1,526,304	—	16,910	1,543,214	(167,504)	(20,246)	—	(187,750)	
4,966,955	1,778,380	14,386,138	—	51,373,844	—	—	51,373,844	(5,638,018)	1,761,851	—	(3,876,167)	
116,667	42,999	339,139	—	1,206,705	—	42,140	1,248,845	(132,430)	42,107	—	(90,323)	
290,517	93,265	830,692	—	3,004,854	—	—	3,004,854	(329,767)	72,056	—	(257,711)	
2,259,457	675,011	6,410,253	—	23,369,853	—	618,066	23,987,919	(2,564,722)	198,953	—	(2,365,769)	
91,042	24,599	255,694	—	941,664	—	64,339	1,006,003	(103,343)	(20,550)	—	(123,893)	
130,939	54,521	386,887	—	1,354,319	—	26,862	1,381,181	(148,630)	70,749	—	(77,881)	
198,779	12,210	516,777	—	2,056,001	—	45,567	2,101,568	(225,636)	(32,890)	—	(258,526)	
143,632	79,933	444,519	—	1,485,607	—	—	1,485,607	(163,038)	42,692	—	(120,346)	
476,351	57,025	1,266,161	—	4,926,964	—	19,916	4,946,880	(540,709)	26,929	—	(513,780)	
2,401,333	159,017	6,254,386	—	24,837,290	—	214,409	25,051,699	(2,725,766)	(219,412)	—	(2,945,178)	
31,802	—	80,724	—	328,935	—	7,822	336,757	(36,099)	(8,309)	—	(44,408)	
57,759	—	146,611	—	597,405	—	65,013	662,418	(65,562)	(35,761)	—	(101,323)	
79,735	42,074	244,467	—	824,705	—	22,906	847,611	(90,507)	(2,544)	—	(93,051)	
24,721	—	62,751	—	255,697	—	25,480	281,177	(28,061)	(22,165)	—	(50,226)	
44,844	17,533	131,362	—	463,830	—	4,433	468,263	(50,903)	(2,217)	—	(53,120)	
2,915,675	1,543,758	8,944,696	—	30,157,196	—	—	30,157,196	(3,309,599)	1,210,083	—	(2,099,516)	
12,776	3,760	36,190	—	132,145	—	887	133,032	(14,502)	8,306	—	(6,196)	
9,792,841	2,487,433	27,344,870	—	101,288,593	—	—	101,288,593	(11,115,908)	1,402,468	—	(9,713,440)	
197,942	10,700	513,142	—	2,047,343	—	131,255	2,178,598	(224,685)	(30,924)	—	(255,609)	
11,145,530	1,063,723	29,354,729	—	115,279,635	—	40,118	115,319,753	(12,651,353)	633,231	—	(12,018,122)	
16,172	7,848	48,897	—	167,265	—	—	167,265	(18,356)	8,086	—	(10,270)	
2,295,674	—	5,827,173	—	23,744,451	—	1,589,733	25,334,184	(2,605,833)	(1,486,495)	—	(4,092,328)	
266,417,909	33,159,019	709,414,930	—	2,755,594,236	—	34,502,152	2,790,096,388	(302,412,448)	509,625	—	(301,902,823)	
—	—	—	—	—	—	1,776,959	1,776,959	—	(1,420,898)	—	(1,420,898)	
—	—	—	—	—	—	—	—	—	(52,032)	—	(52,032)	
—	—	—	—	—	—	37,243	37,243	—	(33,542)	—	(33,542)	
—	—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	260	260	—	(218)	—	(218)	
—	—	—	—	—	—	390,384	390,384	—	(738,435)	—	(738,435)	
—	—	—	—	—	—	28,229	28,229	—	(89,030)	—	(89,030)	
—	—	—	—	—	—	—	—	—	—	—	—	
266,417,909	33,159,019	709,414,930	—	2,755,594,236	—	36,735,227	2,792,329,463	(302,412,448)	(1,824,529)	—	(304,236,977)	

**Noncontributory Retirement System
Higher Education Division**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
BRIDGERLAND TECHNICAL COLLEGE	\$ 996,003	1.9639043%	\$ (4,827,082)	299,228	(9,114,298)	—	—
DIXIE STATE UNIVERSITY	1,228,502	2.4223427	(5,953,878)	369,077	(11,241,869)	—	—
DIXIE TECHNICAL COLLEGE	191,647	0.3778869	(928,809)	57,576	(1,753,738)	—	—
MOUNTAINLAND TECHNICAL COLLEGE	345,636	0.6815207	(1,675,110)	103,839	(3,162,875)	—	—
SALT LAKE COMMUNITY COLLEGE	3,896,787	7.6836284	(18,885,596)	1,170,707	(35,659,010)	—	—
SNOW COLLEGE	1,046,678	2.0638234	(5,072,673)	314,452	(9,578,014)	—	—
UNIVERSITY OF UTAH	17,638,509	34.7793557	(85,484,207)	5,299,113	(161,407,776)	—	—
UNIVERSITY OF UTAH HOSPITAL	7,857,104	15.4925228	(38,079,084)	2,360,499	(71,899,368)	—	—
USU SPACE DYNAMICS LAB	831,948	1.6404220	(4,031,995)	249,941	(7,613,047)	—	—
UTAH STATE UNIVERSITY	8,300,186	16.3661868	(40,226,463)	2,493,614	(75,953,962)	—	—
UTAH VALLEY UNIVERSITY	4,858,506	9.5799320	(23,546,522)	1,459,635	(44,459,580)	—	—
WEBER STATE UNIVERSITY	3,523,951	6.9484743	(17,078,660)	1,058,696	(32,247,228)	—	—
GRAND TOTAL	\$ 50,715,457	100.0000000%	\$ (245,790,079)	15,236,377	(464,090,765)	—	—

Columns may not add to total due to rounding.

Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
									Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
236,599	22,076	258,675	1,184,368	5,001,737	—	—	6,186,105	2,107,611	788,942	—	2,896,553
291,829	7,274	299,103	1,460,837	6,169,304	—	—	7,630,141	2,599,595	125,913	—	2,725,508
45,526	1,260	46,786	227,891	962,415	—	—	1,190,306	405,538	81,160	—	486,698
82,105	1,951	84,056	411,003	1,735,720	—	244	2,146,967	731,390	(2,418)	—	728,972
925,677	21,998	947,675	4,633,750	19,568,923	—	1,129	24,203,802	8,245,870	153,699	—	8,399,569
248,637	6,910	255,547	1,244,626	5,256,215	—	—	6,500,841	2,214,842	126,549	—	2,341,391
4,190,004	99,574	4,289,578	20,974,313	88,577,230	—	15,423	109,566,966	37,324,299	(2,490,314)	—	34,833,985
1,866,445	44,355	1,910,800	9,343,044	39,456,877	—	3,119	48,803,040	16,626,172	(408,852)	—	16,217,320
197,628	5,756	203,384	989,286	4,177,882	—	—	5,167,168	1,760,458	696,715	—	2,457,173
1,971,698	46,856	2,018,554	9,869,922	41,681,954	—	3,196	51,555,072	17,563,765	(331,313)	—	17,232,452
1,154,132	27,797	1,181,929	5,777,350	24,398,493	—	—	30,175,843	10,280,933	(74,502)	—	10,206,431
837,110	21,768	858,878	4,190,402	17,696,608	—	—	21,887,010	7,456,922	(10,672)	—	7,446,250
12,047,390	307,578	12,354,968	60,306,792	254,683,358	—	23,111	315,013,261	107,317,395	(1,345,093)	—	105,972,302

**Contributory Retirement System
Local Government Division**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments
BOX ELDER COUNTY	\$ 9,760	0.4595514%	\$ (332,689)	(132,734)	(502,150)	—	—
CENTERVILLE CITY	17,523	0.8250211	(597,268)	(238,294)	(901,497)	—	—
CITY OF NAPLES	7,068	0.3327870	(240,919)	(96,120)	(363,635)	—	—
CITY OF OREM	82,657	3.8917187	(2,817,382)	(1,124,062)	(4,252,465)	—	—
CITY OF ST GEORGE	18,908	0.8902471	(644,488)	(257,134)	(972,769)	—	—
CORINNE CITY	26,358	1.2410066	(898,418)	(358,445)	(1,356,043)	—	—
DAVIS & WEBER COUNTY CANAL CO	92,799	4.3692530	(3,163,089)	(1,261,990)	(4,774,265)	—	—
DAVIS CO HOUSING AUTHORITY	25,626	1.2065465	(873,471)	(348,492)	(1,318,388)	—	—
DDI VANTAGE	585,338	27.5594562	(19,951,471)	(7,960,117)	(30,114,101)	—	—
DUCHESNE COUNTY	97,625	4.5964987	(3,327,602)	(1,327,626)	(5,022,575)	—	—
EMERY CO CARE & REHAB CTR	123,312	5.8059045	(4,203,143)	(1,676,944)	(6,344,088)	—	—
EMERY TOWN	3,447	0.1622980	(117,494)	(46,877)	(177,342)	—	—
FIVE-COUNTY ASSN OF GOVTS	13,018	0.6129446	(443,737)	(177,039)	(669,762)	—	—
GARFIELD COUNTY	374	0.0176039	(12,744)	(5,085)	(19,236)	—	—
GARLAND CITY	25,049	1.1793975	(853,816)	(340,650)	(1,288,723)	—	—
HONEYVILLE CITY	9,863	0.4643981	(336,198)	(134,134)	(507,446)	—	—
IRON COUNTY	8,043	0.3787113	(274,165)	(109,385)	(413,816)	—	—
JORDAN VALLEY WATER CONSERV	19,796	0.9320690	(674,765)	(269,213)	(1,018,468)	—	—
KEARNS IMPROVEMENT DIST	30,557	1.4387063	(1,041,541)	(415,548)	(1,572,068)	—	—
LAYTON CITY	27,965	1.3166638	(953,189)	(380,298)	(1,438,713)	—	—
LOGAN CITY	6,563	0.3090148	(223,709)	(89,254)	(337,659)	—	—
MOUNTAINLAND ASSN OF GOVT	20,143	0.9483899	(686,580)	(273,928)	(1,036,302)	—	—
MURRAY CITY	37,886	1.7837650	(1,291,344)	(515,212)	(1,949,113)	—	—
NORTH DAVIS CO SEWER DIST	13,633	0.6418776	(464,683)	(185,396)	(701,377)	—	—
OAKLEY CITY	25,371	1.1945564	(864,791)	(345,029)	(1,305,287)	—	—
OGDEN CITY CORP	61,998	2.9190321	(2,113,212)	(843,117)	(3,189,614)	—	—
PARK CITY	32,437	1.5272379	(1,105,633)	(441,119)	(1,668,806)	—	—
PROVO CITY CORP	35,540	1.6733285	(1,211,394)	(483,315)	(1,828,439)	—	—
PROVO HOUSING AUTHORITY	27,561	1.2976592	(939,431)	(374,808)	(1,417,947)	—	—
SALT LAKE CITY CORP	221,562	10.4317995	(7,552,026)	(3,013,061)	(11,398,784)	—	—
SALT LAKE COUNTY	118,614	5.5847217	(4,043,019)	(1,613,059)	(6,102,402)	—	—
SANDY CITY	81,852	3.8538470	(2,789,965)	(1,113,123)	(4,211,083)	—	—
SOUTH DAVIS SEWER DIST	52,661	2.4794490	(1,794,979)	(716,150)	(2,709,284)	—	—
TOWN OF MANILA	6,262	0.2948513	(213,455)	(85,163)	(322,183)	—	—
TOWN OF PARAGONAH	8,358	0.3935311	(284,894)	(113,665)	(430,010)	—	—
UTAH COUNTY	28,502	1.3419413	(971,489)	(387,599)	(1,466,334)	—	—
UTAH LEAGUE CITIES/TOWNS	86,500	4.0726596	(2,948,373)	(1,176,324)	(4,450,178)	—	—
WEBER COUNTY CORP	7,368	0.3469204	(251,151)	(100,203)	(379,078)	—	—
WEBER RIVER WATER USERS	3,706	0.1745042	(126,331)	(50,403)	(190,680)	—	—
WEST VALLEY CITY	13,107	0.6171284	(446,766)	(178,248)	(674,334)	—	—
WESTERN UINTAH BASIN MAD	9,197	0.4330018	(313,469)	(125,066)	(473,139)	—	—
TOTAL	\$ 2,123,908	100.0000000%	\$ (72,394,283)	(28,883,429)	(109,269,583)	—	—
Units without a proportionate share for 2021 but had a proportionate share in a prior year							
CARBON COUNTY	\$ —	0.0000000%	\$ —	—	—	—	—
CASTLE VALLEY SSD	—	0.0000000	—	—	—	—	—
CITY OF WEST JORDAN	—	0.0000000	—	—	—	—	—
CLINTON CITY	—	0.0000000	—	—	—	—	—
GRAND COUNTY	—	0.0000000	—	—	—	—	—
JUAB COUNTY	—	0.0000000	—	—	—	—	—
KAYSVILLE CITY	—	0.0000000	—	—	—	—	—
ROY CITY	—	0.0000000	—	—	—	—	—
TOOELE COUNTY	—	0.0000000	—	—	—	—	—
VERNAL CITY	—	0.0000000	—	—	—	—	—
WOODS CROSS CITY	—	0.0000000	—	—	—	—	—
GRAND TOTAL	\$ 2,123,908	100.0000000%	\$ (72,394,283)	(28,883,429)	(109,269,583)	—	—

Columns may not add to total due to rounding.

Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions			Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
								Proportionate Share of Plan Pension Expense	Proportionate Share of Employer Contributions	Proportionate Share of Nonemployer Contributions	
—	—	—	—	272,513	—	—	272,513	(107,780)	8,891	—	(98,889)
—	—	—	—	489,235	—	—	489,235	(193,494)	(51,986)	—	(245,480)
—	—	—	—	197,342	—	—	197,342	(78,049)	3,639	—	(74,410)
—	—	—	—	2,307,778	—	—	2,307,778	(912,733)	(100,504)	—	(1,013,237)
—	—	—	—	527,914	—	—	527,914	(208,792)	17,079	—	(191,713)
—	—	—	—	735,913	—	—	735,913	(291,056)	22,527	—	(268,529)
—	—	—	—	2,590,954	—	—	2,590,954	(1,024,731)	80,220	—	(944,511)
—	—	—	—	715,479	—	—	715,479	(282,974)	18,247	—	(264,727)
—	—	—	—	16,342,678	—	—	16,342,678	(6,463,580)	445,091	—	(6,018,489)
—	—	—	—	2,725,710	—	—	2,725,710	(1,078,027)	17,553	—	(1,060,474)
—	—	—	—	3,442,885	—	—	3,442,885	(1,361,672)	194,761	—	(1,166,911)
—	—	—	—	96,242	—	—	96,242	(38,064)	(3,348)	—	(41,412)
—	—	—	—	363,474	—	—	363,474	(143,755)	10,799	—	(132,956)
—	—	—	—	10,439	—	—	10,439	(4,129)	(48,674)	—	(52,803)
—	—	—	—	699,379	—	—	699,379	(276,607)	(8,363)	—	(284,970)
—	—	—	—	275,387	—	—	275,387	(108,916)	16,323	—	(92,593)
—	—	—	—	224,575	—	—	224,575	(88,820)	7,390	—	(81,430)
—	—	—	—	552,714	—	—	552,714	(218,600)	4,549	—	(214,051)
—	—	—	—	853,149	—	—	853,149	(337,423)	(16,702)	—	(354,125)
—	—	—	—	780,778	—	—	780,778	(308,800)	19,022	—	(289,778)
—	—	—	—	183,245	—	—	183,245	(72,474)	(37,604)	—	(110,078)
—	—	—	—	562,392	—	—	562,392	(222,428)	14,997	—	(207,431)
—	—	—	—	1,057,768	—	—	1,057,768	(418,350)	(18,315)	—	(436,665)
—	—	—	—	380,632	—	—	380,632	(150,541)	9,688	—	(140,853)
—	—	—	—	708,369	—	—	708,369	(280,162)	46,594	—	(233,568)
—	—	—	—	1,730,978	—	—	1,730,978	(684,607)	29,465	—	(655,142)
—	—	—	—	905,648	—	—	905,648	(358,186)	(214,380)	—	(572,566)
—	—	—	—	992,279	—	—	992,279	(392,449)	17,366	—	(375,083)
—	—	—	—	769,508	—	—	769,508	(304,343)	42,825	—	(261,518)
—	—	—	—	6,186,027	—	—	6,186,027	(2,446,593)	95	—	(2,446,498)
—	—	—	—	3,311,724	—	—	3,311,724	(1,309,797)	(296,684)	—	(1,606,481)
—	—	—	—	2,285,320	—	—	2,285,320	(903,851)	74,868	—	(828,983)
—	—	—	—	1,470,306	—	—	1,470,306	(581,511)	40,645	—	(540,866)
—	—	—	—	174,846	—	—	174,846	(69,152)	(2,116)	—	(71,268)
—	—	—	—	233,363	—	—	233,363	(92,296)	11,609	—	(80,687)
—	—	—	—	795,767	—	—	795,767	(314,728)	(122,410)	—	(437,138)
—	—	—	—	2,415,075	—	—	2,415,075	(955,170)	47,118	—	(908,052)
—	—	—	—	205,723	—	—	205,723	(81,364)	(35,137)	—	(116,501)
—	—	—	—	103,480	—	—	103,480	(40,927)	(23,262)	—	(64,189)
—	—	—	—	365,955	—	—	365,955	(144,736)	1,332	—	(143,404)
—	—	—	—	256,769	—	—	256,769	(101,553)	5,924	—	(95,629)
—	—	—	—	59,299,712	—	—	59,299,712	(23,453,220)	229,132	—	(23,224,088)
—	—	—	—	—	—	—	—	—	(35,458)	—	(35,458)
—	—	—	—	—	—	—	—	—	(10,145)	—	(10,145)
—	—	—	—	—	—	—	—	—	(47,425)	—	(47,425)
—	—	—	—	—	—	—	—	—	(29,682)	—	(29,682)
—	—	—	—	—	—	—	—	—	(36,479)	—	(36,479)
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	(69,444)	—	(69,444)
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	59,299,712	—	—	59,299,712	(23,453,220)	499	—	(23,452,721)

**Contributory Retirement System
State and School Division**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
ALPINE SCHOOL DISTRICT	\$ 84,846	5.6632467%	\$ (5,099,758)	(1,797,897)	(7,934,641)	—	—
BOX ELDER SCHOOL DISTRICT	17,393	1.1609392	(1,045,427)	(368,561)	(1,626,565)	—	—
CACHE COUNTY SCHOOL DISTRICT	39,152	2.6133050	(2,353,283)	(829,640)	(3,661,440)	—	—
DAVIS SCHOOL DISTRICT	134,525	8.9792288	(8,085,802)	(2,850,614)	(12,580,586)	—	—
DUCHESNE SCHOOL DISTRICT	12,753	0.8512645	(766,564)	(270,249)	(1,192,687)	—	—
EMERY SCHOOL DISTRICT	14,958	0.9984429	(899,099)	(316,973)	(1,398,895)	—	—
GRANITE SCHOOL DISTRICT	205,888	13.7424919	(12,375,124)	(4,362,795)	(19,254,281)	—	—
JORDAN SCHOOL DISTRICT	49,098	3.2771811	(2,951,104)	(1,040,399)	(4,591,581)	—	—
MILLARD SCHOOL DISTRICT	8,849	0.5906747	(531,903)	(187,520)	(827,580)	—	—
MURRAY SCHOOL DISTRICT	12,024	0.8025768	(722,721)	(254,792)	(1,124,471)	—	—
PROVO SCHOOL DISTRICT	22,003	1.4686382	(1,322,510)	(466,245)	(2,057,674)	—	—
SALT LAKE SCHOOL DISTRICT	131,991	8.8100751	(7,933,479)	(2,796,913)	(12,343,588)	—	—
SAN JUAN SCHOOL DISTRICT	2,862	0.1910095	(172,004)	(60,639)	(267,619)	—	—
SOUTHERN UTAH UNIVERSITY	6,060	0.4044656	(364,222)	(128,405)	(566,687)	—	—
STATE OF UTAH	538,053	35.9137148	(32,340,327)	(11,401,437)	(50,317,858)	—	—
UINTAH SCHOOL DISTRICT	24,398	1.6284780	(1,466,446)	(516,989)	(2,281,622)	—	—
UTAH HOUSING CORPORATION	80,286	5.3588711	(4,825,667)	(1,701,268)	(7,508,188)	—	—
WASHINGTON SCHOOL DISTRICT	27,879	1.8608883	(1,675,731)	(590,772)	(2,607,247)	—	—
WORKERS' COMPENATION FUND	85,164	5.6845078	(5,118,904)	(1,804,647)	(7,964,430)	—	—
TOTAL	\$ 1,498,182	100.0000000%	\$ (90,050,075)	(31,746,755)	(140,107,640)	—	—
Units without a proportionate share for 2021 but had a proportionate share in a prior year							
CARBON SCHOOL DISTRICT	\$ —	0.0000000%	\$ —	—	—	—	—
EDUCATORS MUTUAL INSURANCE	—	0.0000000	—	—	—	—	—
IRON SCHOOL DISTRICT	—	0.0000000	—	—	—	—	—
JUAB SCHOOL DISTRICT	—	0.0000000	—	—	—	—	—
KANE SCHOOL DISTRICT	—	0.0000000	—	—	—	—	—
LOGAN SCHOOL DISTRICT	—	0.0000000	—	—	—	—	—
NEBO SCHOOL DISTRICT	—	0.0000000	—	—	—	—	—
NORTH SANPETE SCHOOL DISTRICT	—	0.0000000	—	—	—	—	—
OGDEN-WEBER TECH COLLEGE	—	0.0000000	—	—	—	—	—
PARK CITY SCHOOL DISTRICT	—	0.0000000	—	—	—	—	—
SEVIER SCHOOL DISTRICT	—	0.0000000	—	—	—	—	—
TOOELE SCHOOL DISTRICT	—	0.0000000	—	—	—	—	—
WEBER COUNTY SCHOOL DISTRICT	—	0.0000000	—	—	—	—	—
GRAND TOTAL	\$ 1,498,182	100.0000000%	\$ (90,050,075)	(31,746,755)	(140,107,640)	—	—

Columns may not add to total due to rounding.

Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
									Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
—	—	—	—	4,849,765	—	—	4,849,765	(1,473,926)	(32,371)	—	(1,506,297)
—	—	—	—	994,179	—	—	994,179	(302,148)	2,862	—	(299,286)
—	—	—	—	2,237,924	—	—	2,237,924	(680,143)	99,169	—	(580,974)
—	—	—	—	7,689,432	—	—	7,689,432	(2,336,948)	51,524	—	(2,285,424)
—	—	—	—	728,987	—	—	728,987	(221,551)	(13,560)	—	(235,111)
—	—	—	—	855,024	—	—	855,024	(259,856)	26,149	—	(233,707)
—	—	—	—	11,768,489	—	—	11,768,489	(3,576,643)	48,908	—	(3,527,735)
—	—	—	—	2,806,439	—	—	2,806,439	(852,924)	59,666	—	(793,258)
—	—	—	—	505,829	—	—	505,829	(153,730)	(106,557)	—	(260,287)
—	—	—	—	687,293	—	—	687,293	(208,880)	28,025	—	(180,855)
—	—	—	—	1,257,680	—	—	1,257,680	(382,230)	4,811	—	(377,419)
—	—	—	—	7,544,576	—	—	7,544,576	(2,292,924)	(51,695)	—	(2,344,619)
—	—	—	—	163,572	—	—	163,572	(49,712)	8,037	—	(41,675)
—	—	—	—	346,367	—	—	346,367	(105,267)	13,970	—	(91,297)
—	—	—	—	30,754,986	—	—	30,754,986	(9,346,962)	144,639	—	(9,202,323)
—	—	—	—	1,394,560	—	—	1,394,560	(423,830)	55,563	—	(368,267)
—	—	—	—	4,589,111	—	—	4,589,111	(1,394,708)	(229,716)	—	(1,624,424)
—	—	—	—	1,593,586	—	—	1,593,586	(484,318)	78,782	—	(405,536)
—	—	—	—	4,867,972	—	—	4,867,972	(1,479,459)	75,730	—	(1,403,729)
—	—	—	—	85,635,771	—	—	85,635,771	(26,026,159)	263,936	—	(25,762,223)
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	(108,958)	—	(108,958)
—	—	—	—	—	—	—	—	—	(96,196)	—	(96,196)
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	85,635,771	—	—	85,635,771	(26,026,159)	58,782	—	(25,967,377)

**Contributory Retirement System
Higher Education Division**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
SALT LAKE COMMUNITY COLLEGE	\$ 42,582	6.6375133%	\$ (1,869,680)	(893,524)	(2,707,961)	—	—
UNIVERSITY OF UTAH	213,167	33.2273099	(9,359,597)	(4,472,968)	(13,556,022)	—	—
UNIVERSITY OF UTAH HOSPITAL	273,246	42.5920999	(11,997,508)	(5,733,631)	(17,376,654)	—	—
UTAH STATE UNIVERSITY	13,937	2.1724046	(611,931)	(292,443)	(886,294)	—	—
UTAH TECH UNIVERSITY	4,394	0.6849293	(192,934)	(92,203)	(279,436)	—	—
UTAH VALLEY UNIVERSITY	84,544	13.1783063	(3,712,116)	(1,774,027)	(5,376,463)	—	—
WEBER STATE UNIVERSITY	9,671	1.5074367	(424,621)	(202,927)	(615,001)	—	—
TOTAL	\$ 641,541	100.0000000%	\$ (28,168,387)	(13,461,723)	(40,797,831)	—	—
Units without a proportionate share for 2021 but had a proportionate share in a prior year							
SNOW COLLEGE	\$ —	0.0000000%	\$ —	—	—	—	—
GRAND TOTAL	\$ 641,541	100.0000000%	\$ (28,168,387)	(13,461,723)	(40,797,831)	—	—

Columns may not add to total due to rounding.

Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of 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		
—	—	—	—	1,228,678	—	—	1,228,678	300,603	(53,612)	—	246,991	
—	—	—	—	6,150,747	—	—	6,150,747	1,504,816	331,826	—	1,836,642	
—	—	—	—	7,884,274	—	—	7,884,274	1,928,935	(547,283)	—	1,381,652	
—	—	—	—	402,136	—	—	402,136	98,385	281,956	—	380,341	
—	—	—	—	126,788	—	—	126,788	31,019	58,468	—	89,487	
—	—	—	—	2,439,452	—	—	2,439,452	596,826	(398,385)	—	198,441	
—	—	—	—	279,043	—	—	279,043	68,270	326,090	—	394,360	
—	—	—	—	18,511,118	—	—	18,511,118	4,528,854	(940)	—	4,527,914	
—	—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	18,511,118	—	—	18,511,118	4,528,854	(940)	—	4,527,914	

**Public Safety Retirement System
Other Division A with Social Security**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
AMERICAN FORK CITY	\$ 547,022	0.9615900%	\$ (780,948)	1,926,075	(2,979,238)	66,467	—
BEAVER COUNTY	889,100	1.5629163	(1,269,311)	3,130,538	(4,842,293)	108,032	—
BIG WATER MUNICIPAL CORP	6,110	0.0107406	(8,723)	21,514	(33,277)	742	—
BLANDING CITY	64,648	0.1136428	(92,294)	227,628	(352,093)	7,855	—
BOX ELDER COUNTY	1,239,030	2.1780473	(1,768,885)	4,362,652	(6,748,117)	150,552	—
BRIGHAM CITY	446,454	0.7848063	(637,375)	1,571,975	(2,431,520)	54,248	—
CACHE COUNTY	1,602,539	2.8170470	(2,287,844)	5,642,575	(8,727,893)	194,721	—
CARBON COUNTY	604,550	1.0627163	(863,077)	2,128,632	(3,292,552)	73,457	—
CEDAR CITY	514,408	0.9042603	(734,388)	1,811,243	(2,801,617)	62,505	—
CENTERVILLE CITY	389,717	0.6850696	(556,374)	1,372,202	(2,122,511)	47,354	—
CITY OF DRAPER	813,997	1.4308970	(1,162,092)	2,866,102	(4,433,265)	98,907	—
CITY OF HARRISVILLE	122,609	0.2155294	(175,041)	431,708	(667,762)	14,898	—
CITY OF HELPER	41,578	0.0730877	(59,358)	146,395	(226,443)	5,052	—
CITY OF KANAB	90,004	0.1582140	(128,492)	316,904	(490,185)	10,936	—
CITY OF MOAB	179,230	0.3150614	(255,875)	631,071	(976,136)	21,778	—
CITY OF NAPLES	69,222	0.1216830	(98,824)	243,732	(377,003)	8,411	—
CITY OF NORTH SALT LAKE	468,822	0.8241249	(669,307)	1,650,731	(2,553,338)	56,965	—
CITY OF SOUTH JORDAN	916,359	1.6108354	(1,308,228)	3,226,520	(4,990,758)	111,345	—
CITY OF SOUTH SALT LAKE	1,212,663	2.1316979	(1,731,243)	4,269,813	(6,604,515)	147,348	—
CITY OF ST GEORGE	2,189,615	3.8490470	(3,125,975)	7,709,682	(11,925,278)	266,055	—
CLEARFIELD CITY	393,004	0.6908472	(561,066)	1,383,774	(2,140,412)	47,753	—
CLINTON CITY	281,231	0.4943660	(401,496)	990,220	(1,531,665)	34,172	—
DAGGETT COUNTY	21,869	0.0384434	(31,222)	77,003	(119,107)	2,657	—
DAVIS COUNTY	3,180,489	5.5908683	(4,540,583)	11,198,568	(17,321,862)	386,454	—
DUCHESNE COUNTY	505,368	0.8883680	(721,482)	1,779,410	(2,752,379)	61,406	—
EAST CARBON CITY	27,113	0.0476616	(38,708)	95,467	(147,667)	3,294	—
EMERY COUNTY	431,799	0.7590433	(616,451)	1,520,372	(2,351,700)	52,467	—
ENOCH CITY	67,388	0.1184584	(96,205)	237,273	(367,013)	8,188	—
EPHRAIM CITY	151,068	0.2655578	(215,671)	531,915	(822,762)	18,356	—
FAIRVIEW CITY	24,066	0.0423052	(34,358)	84,738	(131,072)	2,924	—
FARMINGTON CITY	337,623	0.5934960	(482,003)	1,188,779	(1,838,794)	41,024	—
FOUNTAIN GREEN CITY	13,062	0.0229607	(18,647)	45,991	(71,138)	1,587	—
GARFIELD COUNTY	382,771	0.6728591	(546,458)	1,347,744	(2,084,680)	46,510	—
GARLAND CITY	42,017	0.0738606	(59,985)	147,944	(228,838)	5,105	—
GRAND COUNTY	393,282	0.6913359	(561,463)	1,384,753	(2,141,926)	47,787	—
GRANTSVILLE CITY	182,310	0.3204763	(260,272)	641,917	(992,913)	22,152	—
HEBER CITY	362,332	0.6369301	(517,278)	1,275,778	(1,973,363)	44,026	—
HURRICANE CITY	434,716	0.7641714	(620,616)	1,530,643	(2,367,588)	52,821	—
IRON COUNTY	990,676	1.7414735	(1,414,325)	3,488,190	(5,395,506)	120,375	—
IVINS CITY	158,785	0.2791233	(226,688)	559,087	(864,791)	19,294	—
JUAB COUNTY	279,487	0.4912996	(399,005)	984,078	(1,522,165)	33,960	—
KAMAS CITY	48,474	0.0852116	(69,204)	170,680	(264,006)	5,890	—
KANE COUNTY	612,409	1.0765313	(874,297)	2,156,304	(3,335,354)	74,412	—
KAYSVILLE CITY	549,624	0.9661640	(784,663)	1,935,237	(2,993,410)	66,783	—
LAVERKIN CITY	91,283	0.1604633	(130,319)	321,410	(497,154)	11,092	—
LAYTON CITY	1,168,334	2.0537728	(1,667,957)	4,113,729	(6,363,085)	141,961	—
LEHI CITY	917,046	1.6120417	(1,309,208)	3,228,937	(4,994,495)	111,428	—
LINDON CITY	233,154	0.4098531	(332,859)	820,940	(1,269,824)	28,330	—
MAPLETON CITY	140,527	0.2470265	(200,621)	494,797	(765,348)	17,075	—
MILLARD COUNTY	623,884	1.0967040	(890,680)	2,196,710	(3,397,854)	75,807	—
MORGAN COUNTY	209,002	0.3673976	(298,379)	735,901	(1,138,287)	25,395	—
MORONI CITY	17,265	0.0303497	(24,648)	60,791	(94,031)	2,098	—
MOUNT PLEASANT CITY	75,824	0.1332882	(108,249)	266,978	(412,959)	9,213	—
MURRAY CITY	1,502,084	2.6404604	(2,144,431)	5,288,870	(8,180,785)	182,515	—
NEPHI CITY	122,594	0.2155035	(175,020)	431,656	(667,682)	14,896	—

Utah Retirement Systems

Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual 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 Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions	
												Proportionate Share of Contributions
136,917	54,435	257,819	—	2,110,873	8,123	24,014	2,143,010	(24,958)	(30,400)	—	(55,358)	
222,537	17,140	347,709	—	3,430,899	13,203	58,222	3,502,324	(40,565)	10,730	—	(29,835)	
1,529	—	2,271	—	23,578	91	237	23,906	(279)	(85)	—	(364)	
16,181	13,166	37,202	—	249,468	960	10,441	260,869	(2,950)	(30,161)	—	(33,111)	
310,123	105,722	566,397	—	4,781,228	18,399	15,674	4,815,301	(56,530)	210,000	—	153,470	
111,745	6,519	172,512	—	1,722,799	6,630	38,511	1,767,940	(20,369)	(61,436)	—	(81,805)	
401,108	17,853	613,682	—	6,183,954	23,797	73,369	6,281,120	(73,115)	(129,228)	—	(202,343)	
151,316	—	224,773	—	2,332,865	8,977	60,564	2,402,406	(27,582)	(83,271)	—	(110,853)	
128,754	22,625	213,884	—	1,985,024	7,639	4,695	1,997,358	(23,470)	(36,503)	—	(59,973)	
97,544	5,800	150,698	—	1,503,858	5,787	—	1,509,645	(17,781)	25,129	—	7,348	
203,740	137,094	439,741	—	3,141,091	12,087	—	3,153,178	(37,138)	154,946	—	117,808	
30,688	12,119	57,705	—	473,128	1,821	10,771	485,720	(5,594)	22,187	—	16,593	
10,407	3,634	19,093	—	160,441	617	12,861	173,919	(1,897)	(30,586)	—	(32,483)	
22,527	14,993	48,456	—	347,310	1,336	9,178	357,824	(4,106)	(1,743)	—	(5,849)	
44,860	—	66,638	—	691,620	2,661	30,031	724,312	(8,177)	(69,289)	—	(77,466)	
17,326	9,360	35,097	—	267,117	1,028	6,356	274,501	(3,158)	(1,785)	—	(4,943)	
117,344	62,616	236,925	—	1,809,111	6,962	—	1,816,073	(21,390)	56,536	—	35,146	
229,360	1,297	342,002	—	3,536,090	13,607	140,468	3,690,165	(41,808)	(61,504)	—	(103,312)	
303,524	169,341	620,213	—	4,679,483	18,007	—	4,697,490	(55,327)	238,296	—	182,969	
548,050	81,612	895,717	—	8,449,391	32,514	4,702	8,486,607	(99,900)	156,353	—	56,453	
98,367	—	146,120	—	1,516,541	5,836	59,721	1,582,098	(17,931)	(57,806)	—	(75,737)	
70,391	34,006	138,569	—	1,085,227	4,176	—	1,089,403	(12,831)	63,012	—	50,181	
5,474	—	8,131	—	84,391	325	22,432	107,148	(998)	(27,570)	—	(28,568)	
796,061	119,631	1,302,146	—	12,273,020	47,228	117,188	12,437,436	(145,108)	(10,473)	—	(155,581)	
126,491	18,443	206,340	—	1,950,137	7,504	—	1,957,641	(23,057)	17,508	—	(5,549)	
6,786	126	10,206	—	104,626	403	3,806	108,835	(1,237)	(2,732)	—	(3,969)	
108,077	—	160,544	—	1,666,245	6,412	89,626	1,762,283	(19,701)	(107,174)	—	(126,875)	
16,867	14,955	40,010	—	260,039	1,001	5,587	266,627	(3,075)	11,553	—	8,478	
37,812	21,790	77,958	—	582,950	2,243	—	585,193	(6,892)	38,163	—	31,271	
6,024	1,470	10,418	—	92,868	357	—	93,225	(1,098)	2,584	—	1,486	
84,505	81,329	206,858	—	1,302,837	5,013	4,693	1,312,543	(15,404)	60,168	—	44,764	
3,269	1	4,857	—	50,403	194	141	50,738	(596)	(449)	—	(1,045)	
95,806	—	142,316	—	1,477,054	5,684	144,784	1,627,522	(17,464)	(97,259)	—	(114,723)	
10,517	11,478	27,100	—	162,138	624	—	162,762	(1,917)	13,704	—	11,787	
98,436	78,517	224,740	—	1,517,614	5,840	10,110	1,533,564	(17,943)	75,248	—	57,305	
45,631	—	67,783	—	703,506	2,707	11,975	718,188	(8,318)	(9,620)	—	(17,938)	
90,690	50,003	184,719	—	1,398,183	5,380	10,638	1,414,201	(16,531)	23,318	—	6,787	
108,807	1,586	163,214	—	1,677,502	6,455	3,676	1,687,633	(19,834)	39,342	—	19,508	
247,961	25,863	394,199	—	3,822,866	14,711	19,796	3,857,373	(45,199)	(20,571)	—	(65,770)	
39,743	16,551	75,588	—	612,729	2,358	1,427	616,514	(7,244)	(14,383)	—	(21,627)	
69,954	5,340	109,254	—	1,078,496	4,150	4,872	1,087,518	(12,751)	15,468	—	2,717	
12,133	2,820	20,843	—	187,056	720	—	187,776	(2,212)	4,469	—	2,257	
153,283	18,792	246,487	—	2,363,191	9,094	2,163	2,374,448	(27,941)	71,799	—	43,858	
137,568	96,571	300,922	—	2,120,914	8,162	—	2,129,076	(25,076)	52,709	—	27,633	
22,848	5,684	39,624	—	352,247	1,355	—	353,602	(4,165)	18,735	—	14,570	
292,428	—	434,389	—	4,508,422	17,349	103,387	4,629,158	(53,305)	(213,340)	—	(266,645)	
229,532	84,950	425,910	—	3,538,738	13,618	—	3,552,356	(41,840)	133,343	—	91,503	
58,357	—	86,687	—	899,706	3,462	83,296	986,464	(10,638)	(124,650)	—	(135,288)	
35,173	14,053	66,301	—	542,270	2,087	2,554	546,911	(6,411)	9,024	—	2,613	
156,155	—	231,962	—	2,407,474	9,264	81,005	2,497,743	(28,464)	(141,225)	—	(169,689)	
52,312	55,545	133,252	—	806,508	3,104	13,850	823,462	(9,536)	99,897	—	90,361	
4,321	11,735	19,155	—	66,623	256	3,891	70,770	(788)	8,754	—	7,966	
18,978	1,064	28,254	—	292,593	1,126	20,065	313,784	(3,459)	(12,100)	—	(15,559)	
375,964	—	558,479	—	5,796,313	22,305	103,881	5,922,499	(68,532)	(5,141)	—	(73,673)	
30,685	2,849	48,430	—	473,071	1,820	15,480	490,371	(5,593)	(28,660)	—	(34,253)	

Public Safety Retirement System
Other Division A with Social Security
Schedule of Employer Allocations and Pension Amounts (Concluded)

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
NORTH OGDEN CITY	\$ 297,522	0.5230025%	\$ (424,753)	1,047,580	(1,620,388)	36,151	—
NORTH PARK POLICE AGENCY	122,160	0.2147406	(174,400)	430,128	(665,318)	14,843	—
PARK CITY	782,339	1.3752460	(1,116,896)	2,754,632	(4,260,845)	95,060	—
PAROWAN CITY	81,410	0.1431075	(116,224)	286,646	(443,382)	9,892	—
PAYSON CITY	404,165	0.7104677	(577,001)	1,423,074	(2,201,201)	49,109	—
PERRY CITY	89,666	0.1576213	(128,011)	315,717	(488,349)	10,895	—
PIUTE COUNTY	53,874	0.0947027	(76,912)	189,691	(293,412)	6,546	—
PLEASANT GROVE CITY	404,497	0.7110505	(577,474)	1,424,242	(2,203,006)	49,149	—
PLEASANT VIEW CITY	184,072	0.3235731	(262,788)	648,120	(1,002,508)	22,366	—
PRICE CITY	199,312	0.3503637	(284,545)	701,782	(1,085,511)	24,218	—
RICH COUNTY	88,217	0.1550727	(125,941)	310,612	(480,453)	10,719	—
RICHFIELD CITY	162,379	0.2854404	(231,818)	571,740	(884,363)	19,730	—
RIVERDALE CITY	421,013	0.7400831	(601,053)	1,482,394	(2,292,956)	51,156	—
ROOSEVELT CITY	145,613	0.2559672	(207,882)	512,705	(793,048)	17,693	—
ROY CITY	592,525	1.0415792	(845,911)	2,086,294	(3,227,064)	71,996	—
SALEM CITY	185,143	0.3254570	(264,318)	651,894	(1,008,344)	22,496	—
SALINA CITY	43,680	0.0767830	(62,359)	153,797	(237,892)	5,307	—
SALT LAKE COUNTY	8,477,651	14.9025615	(12,103,007)	29,849,984	(46,171,738)	1,030,100	—
SAN JUAN COUNTY	378,124	0.6646915	(539,824)	1,331,384	(2,059,375)	45,945	—
SANPETE COUNTY	574,073	1.0091417	(819,567)	2,021,321	(3,126,565)	69,754	—
SANTAQUIN CITY	204,338	0.3591978	(291,720)	719,477	(1,112,882)	24,829	—
SEVIER COUNTY	696,526	1.2243986	(994,386)	2,452,483	(3,793,483)	84,633	—
SMITHFIELD CITY CORP	144,302	0.2536631	(206,011)	508,090	(785,910)	17,534	—
SOUTH OGDEN CITY	409,133	0.7192005	(584,093)	1,440,566	(2,228,257)	49,713	—
SPANISH FORK CITY	781,067	1.3730090	(1,115,079)	2,750,152	(4,253,914)	94,905	—
SPRINGVILLE CITY	377,131	0.6629451	(538,406)	1,327,886	(2,053,964)	45,824	—
STOCKTON TOWN	19,273	0.0338801	(27,515)	67,862	(104,969)	2,342	—
SUMMIT COUNTY	1,809,272	3.1804556	(2,582,984)	6,370,486	(9,853,820)	219,840	—
SUNSET CITY	98,018	0.1723015	(139,933)	345,122	(533,832)	11,910	—
SYRACUSE CITY CORP	411,688	0.7236922	(587,741)	1,449,563	(2,242,173)	50,023	—
TOOELE CITY	543,263	0.9549828	(775,582)	1,912,841	(2,958,768)	66,011	—
TOOELE COUNTY	854,500	1.5020944	(1,219,915)	3,008,711	(4,653,852)	103,828	—
TOWN OF BRIAN HEAD	121,104	0.2128848	(172,893)	426,411	(659,569)	14,715	—
TOWN OF SPRINGDALE	208,479	0.3664772	(297,632)	734,058	(1,135,435)	25,332	—
TREMONTON CITY	170,188	0.2991667	(242,966)	599,234	(926,891)	20,679	—
UINTAH COUNTY	850,703	1.4954204	(1,214,495)	2,995,343	(4,633,174)	103,367	—
UNIFIED FIRE AUTHORITY	29,062	0.0510875	(41,490)	102,329	(158,281)	3,531	—
VERNAL CITY	258,959	0.4552140	(369,699)	911,798	(1,410,363)	31,465	—
WASATCH COUNTY	1,106,572	1.9452026	(1,579,782)	3,896,261	(6,026,708)	134,457	—
WASHINGTON CITY	356,952	0.6274727	(509,597)	1,256,834	(1,944,062)	43,372	—
WASHINGTON COUNTY	2,142,271	3.7658219	(3,058,385)	7,542,981	(11,667,427)	260,302	—
WAYNE COUNTY	67,881	0.1193262	(96,910)	239,012	(369,701)	8,248	—
WEBER AREA DISPATCH 911	750,921	1.3200179	(1,072,043)	2,644,010	(4,089,735)	91,243	—
WEBER COUNTY CORP	3,224,339	5.6679512	(4,603,185)	11,352,966	(17,560,683)	391,782	—
WELLINGTON CITY	24,978	0.0439086	(35,660)	87,949	(136,039)	3,035	—
WEST BOUNTIFUL CITY	116,122	0.2041261	(165,780)	408,867	(632,432)	14,110	—
WILLARD CITY CORP	43,098	0.0757610	(61,529)	151,750	(234,726)	5,237	—
TOTAL	\$ 56,887,210	100.0000000%	\$ (81,214,266)	200,301,055	(309,824,177)	6,912,227	—
Units without a proportionate share for 2021 but had a proportionate share in a prior year							
CITY OF MONTICELLO	\$ —	0.0000000%	\$ —	—	—	—	—
CITY OF TAYLORSVILLE	—	0.0000000	—	—	—	—	—
CENTERFIELD CITY	—	0.0000000	—	—	—	—	—
GUNNISON CITY	—	0.0000000	—	—	—	—	—
ESCALANTE CITY	—	0.0000000	—	—	—	—	—
NORTH LOGAN CITY	—	0.0000000	—	—	—	—	—
GRAND TOTAL	\$ 56,887,210	100.0000000%	\$ (81,214,266)	200,301,055	(309,824,177)	6,912,227	—

Columns may not add to total due to rounding.

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
									Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
74,468	15,816	126,435	—	1,148,090	4,418	26,199	1,178,707	(13,574)	15,054	—	1,480
30,576	6,991	52,410	—	471,396	1,814	17,118	490,328	(5,573)	5,163	—	(410)
195,816	985	291,861	—	3,018,927	11,617	4,194	3,034,738	(35,694)	(4,908)	—	(40,602)
20,376	21,576	51,844	—	314,148	1,209	—	315,357	(3,714)	17,784	—	14,070
101,161	63,810	214,080	—	1,559,612	6,002	—	1,565,614	(18,440)	123,768	—	105,328
22,443	—	33,338	—	346,009	1,331	12,529	359,869	(4,091)	(16,870)	—	(20,961)
13,484	7,549	27,579	—	207,890	800	1,138	209,828	(2,458)	5,819	—	3,361
101,244	66,719	217,112	—	1,560,891	6,007	—	1,566,898	(18,455)	45,510	—	27,055
46,072	39,893	108,331	—	710,305	2,733	—	713,038	(8,398)	56,077	—	47,679
49,887	—	74,105	—	769,115	2,960	85,595	857,670	(9,093)	(135,535)	—	(144,628)
22,080	9,220	42,019	—	340,414	1,310	7,386	349,110	(4,025)	(513)	—	(4,538)
40,643	—	60,373	—	626,596	2,411	51,837	680,844	(7,408)	(45,761)	—	(53,169)
105,377	—	156,533	—	1,624,623	6,252	7,745	1,638,620	(19,208)	627	—	(18,581)
36,446	—	54,139	—	561,897	2,162	47,994	612,053	(6,643)	(50,845)	—	(57,488)
148,306	—	220,302	—	2,286,465	8,799	122,631	2,417,895	(27,034)	(140,481)	—	(167,515)
46,340	24,930	93,766	—	714,440	2,749	—	717,189	(8,447)	14,624	—	6,177
10,933	280	16,520	—	168,553	649	48	169,250	(1,993)	5,928	—	3,935
2,121,921	32,394	3,184,415	—	32,713,959	125,890	80,059	32,919,908	(386,784)	(379,782)	—	(766,566)
94,643	17,588	158,176	—	1,459,124	5,615	1,723	1,466,462	(17,252)	21,814	—	4,562
143,688	112,855	326,297	—	2,215,258	8,525	—	2,223,783	(26,192)	160,712	—	134,520
51,145	21,865	97,839	—	788,508	3,034	21,511	813,053	(9,323)	(17,106)	—	(26,429)
174,337	8,718	267,688	—	2,687,788	10,343	—	2,698,131	(31,779)	8,223	—	(23,556)
36,118	52,115	105,767	—	556,839	2,143	—	558,982	(6,584)	50,852	—	44,268
102,404	—	152,117	—	1,578,782	6,075	19,679	1,604,536	(18,666)	(42,804)	—	(61,470)
195,497	116,997	407,399	—	3,014,016	11,598	—	3,025,614	(35,636)	117,778	—	82,142
94,394	28,365	168,583	—	1,455,291	5,600	45,242	1,506,133	(17,206)	3,597	—	(13,609)
4,824	3,448	10,614	—	74,373	286	—	74,659	(879)	3,591	—	2,712
452,852	—	672,692	—	6,981,706	26,867	150,954	7,159,527	(82,547)	(145,013)	—	(227,560)
24,533	—	36,443	—	378,235	1,455	1,428	381,118	(4,472)	166	—	(4,306)
103,044	27,969	181,036	—	1,588,642	6,113	—	1,594,755	(18,783)	19,283	—	500
135,976	49,610	251,597	—	2,096,369	8,067	—	2,104,436	(24,786)	57,376	—	32,590
213,877	—	317,705	—	3,297,383	12,689	109,438	3,419,510	(38,986)	(87,951)	—	(126,937)
30,312	29,650	74,677	—	467,323	1,798	485	469,606	(5,525)	22,920	—	17,395
52,181	21,440	98,953	—	804,487	3,096	—	807,583	(9,512)	25,114	—	15,602
42,597	2,663	65,939	—	656,728	2,527	28,474	687,729	(7,765)	18,482	—	10,717
212,927	3,130	319,424	—	3,282,732	12,632	23,561	3,318,925	(38,813)	15,932	—	(22,881)
7,274	—	10,805	—	112,147	432	57,522	170,101	(1,326)	(41,105)	—	(42,431)
64,816	—	96,281	—	999,281	3,845	95,738	1,098,864	(11,815)	(156,941)	—	(168,756)
276,969	115,366	526,792	—	4,270,090	16,432	—	4,286,522	(50,487)	311,152	—	260,665
89,343	101,733	234,448	—	1,377,422	5,301	—	1,382,723	(16,286)	150,539	—	134,253
536,200	12,065	808,567	—	8,266,696	31,811	142,976	8,441,483	(97,740)	14,068	—	(83,672)
16,990	5,586	30,824	—	261,944	1,008	12,756	275,708	(3,097)	5,694	—	2,597
187,952	1,333,834	1,613,029	—	2,897,691	11,151	—	2,908,842	(34,260)	1,008,952	—	974,692
807,036	—	1,198,818	—	12,442,232	47,879	1,155,975	13,646,086	(147,108)	(1,273,449)	—	(1,420,557)
6,252	5,128	14,415	—	96,388	371	—	96,759	(1,140)	9,714	—	8,574
29,065	—	43,175	—	448,096	1,724	32,845	482,665	(5,298)	(30,827)	—	(36,125)
10,787	5,531	21,555	—	166,310	640	838	167,788	(1,966)	2,408	—	442
14,238,592	3,876,293	25,027,112	—	219,519,037	844,739	3,805,761	224,169,537	(2,595,444)	(27,336)	—	(2,622,780)
—	—	—	—	—	—	44,234	44,234	—	(47,750)	—	(47,750)
—	1,723	1,723	—	—	—	3,793	3,793	—	223	—	223
—	—	—	—	—	—	—	—	—	(297)	—	(297)
—	—	—	—	—	—	—	—	—	(945)	—	(945)
—	—	—	—	—	—	—	—	—	—	—	—
14,238,592	3,878,016	25,028,835	—	219,519,037	844,739	3,853,789	224,217,565	(2,595,444)	(76,103)	—	(2,671,547)

**Public Safety Retirement System
State of Utah**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments
SNOW COLLEGE	\$ 24,855	0.0495645%	\$ (45,435)	60,165	(132,184)	1,505	—
SOUTHERN UTAH UNIVERSITY	88,751	0.1769853	(162,239)	214,837	(472,003)	5,375	—
STATE OF UTAH	48,615,932	96.9488804	(88,871,199)	117,683,047	(258,553,568)	2,944,075	—
UNIVERSITY OF UTAH	1,090,850	2.1753500	(1,994,102)	2,640,586	(5,801,454)	66,060	—
UTAH STATE UNIVERSITY	180,015	0.3589824	(329,072)	435,757	(957,372)	10,901	—
UTAH TECH UNIVERSITY	145,542	0.2902374	(266,055)	352,310	(774,036)	8,814	—
GRAND TOTAL	\$ 50,145,944	100.0000000%	\$ (91,668,102)	121,386,702	(266,690,617)	3,036,730	—

Columns may not add to total due to rounding.

**Public Safety Retirement System
Salt Lake City**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments
SALT LAKE CITY CORP	\$ 15,350,247	100.0000000%	\$ 19,818,161	77,917,792	(27,882,883)	1,001,718	—

**Public Safety Retirement System
Ogden City**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments
OGDEN CITY CORP	\$ 2,701,126	100.0000000%	\$ 2,723,397	14,599,336	(7,005,125)	—	—

**Public Safety Retirement System
Provo City**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments
PROVO CITY CORP	\$ 2,362,924	100.0000000%	\$ 4,336,974	14,670,511	(4,105,413)	1,169,463	—

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions			Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
								Proportionate Share of Allocable Plan Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
5,171	4,369	11,045	—	90,643	—	8,139	98,782	(8,304)	4,858	—	(3,446)
18,464	13,200	37,039	—	323,668	—	30	323,698	(29,653)	3,820	—	(25,833)
10,113,995	360,983	13,419,053	—	177,298,581	—	—	177,298,581	(16,243,194)	455,233	—	(15,787,961)
226,939	84,016	377,015	—	3,978,246	—	124,814	4,103,060	(364,467)	276,393	—	(88,074)
37,450	15,554	63,905	—	656,501	—	4,217	660,718	(60,145)	30,181	—	(29,964)
30,278	40,608	79,700	—	530,782	—	—	530,782	(48,628)	85,696	—	37,068
10,432,297	518,730	13,987,757	—	182,878,421	—	137,201	183,015,622	(16,754,391)	856,181	—	(15,898,210)

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions			Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
								Proportionate Share of Allocable Plan Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
3,120,748	—	4,122,466	462,509	44,792,998	72,121	—	45,327,628	(2,649,512)	—	—	(2,649,512)

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions			Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
								Proportionate Share of Allocable Plan Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
293,163	—	293,163	1,909	9,564,893	—	—	9,566,802	(2,031,120)	—	—	(2,031,120)

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions			Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
								Proportionate Share of Allocable Plan Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
551,710	—	1,721,173	7,769	7,865,596	22,445	—	7,895,810	1,799,227	—	—	1,799,227

**Public Safety Retirement System
Logan City**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments
LOGAN CITY	\$ 1,077,394	100.00000000%	\$ (11,859)	5,394,998	(4,411,280)	186,142	—

**Public Safety Retirement System
Bountiful City**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments
CITY OF BOUNTIFUL	\$ 1,089,776	100.00000000%	\$ 1,968,504	5,762,607	(1,168,970)	—	—

**Public Safety Retirement System
Other Division B without Social Security**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments
CITY OF OREM	\$ 1,814,259	7.78449555%	\$ (2,787,789)	5,117,299	(9,229,180)	1,759,846	—
CITY OF RIVERTON	644,581	2.7657221	(990,462)	1,818,105	(3,278,998)	625,249	—
CITY OF SARATOGA SPRINGS	488,912	2.0977891	(751,262)	1,379,025	(2,487,107)	474,249	—
CITY OF TAYLORSVILLE	674,348	2.8934431	(1,036,202)	1,902,065	(3,430,422)	654,123	—
CITY OF WENDOVER	15,708	0.0673997	(24,137)	44,307	(79,908)	15,237	—
CITY OF WEST JORDAN	1,741,962	7.4742883	(2,676,697)	4,913,378	(8,861,403)	1,689,717	—
COTTONWOOD HEIGHTS CITY	498,363	2.1383395	(765,784)	1,405,682	(2,535,183)	483,416	—
GUNNISON VALLEY POLICE DEPT	51,702	0.2218399	(79,445)	145,831	(263,010)	50,151	—
HERRIMAN CITY	823,448	3.5331928	(1,265,309)	2,322,617	(4,188,900)	798,751	—
LONE PEAK PS DISTRICT	362,721	1.5563382	(557,357)	1,023,091	(1,845,171)	351,842	—
SANDY CITY	1,876,977	8.0536007	(2,884,161)	5,294,201	(9,548,227)	1,820,683	—
TOWN OF MANTUA	17,065	0.0732206	(26,222)	48,133	(86,809)	16,553	—
UNIFIED POLICE DEPARTMENT	6,270,698	26.9058639	(9,635,545)	17,687,128	(31,899,184)	6,082,625	—
UTAH COUNTY	4,850,683	20.8129650	(7,453,552)	13,681,834	(24,675,536)	4,705,200	—
WEST VALLEY CITY	2,887,268	12.3884831	(4,436,571)	8,143,826	(14,687,598)	2,800,672	—
WOODS CROSS CITY	287,368	1.2330185	(441,569)	810,550	(1,461,848)	278,749	—
	\$ 23,306,064	100.00000000%	\$ (35,812,064)	65,737,072	(118,558,484)	22,607,063	—

Columns may not add to total due to rounding.

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
									Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
230,140	—	416,282	—	4,330,567	5,399	—	4,335,966	58,503	—	—	58,503

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
									Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
198,462	—	198,462	441,168	3,063,722	—	—	3,504,890	(393,581)	—	—	(393,581)

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
									Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
485,650	148,382	2,393,878	—	6,001,963	82,036	14,039	6,098,038	532,851	33,653	—	566,504
172,545	202,466	1,000,260	—	2,132,413	29,146	—	2,161,559	189,314	167,143	—	356,457
130,874	44,748	649,871	—	1,617,427	22,107	—	1,639,534	143,594	36,467	—	180,061
180,513	597,798	1,432,434	—	2,230,888	30,492	—	2,261,380	198,057	269,036	—	467,093
4,205	5,061	24,503	—	51,966	710	4,703	57,379	4,614	2,871	—	7,485
466,297	—	2,156,014	—	5,762,789	78,767	225,810	6,067,366	511,617	(131,323)	—	380,294
133,404	41,100	657,920	—	1,648,692	22,535	23,529	1,694,756	146,370	(8,630)	—	137,740
13,840	4,233	68,224	—	171,042	2,338	19,394	192,774	15,185	4,864	—	20,049
220,425	134,525	1,153,701	—	2,724,145	37,234	36,389	2,797,768	241,848	162,231	—	404,079
97,095	1,909	450,846	—	1,199,960	16,401	15,349	1,231,710	106,532	(7,249)	—	99,283
502,439	120,225	2,443,347	—	6,209,447	84,872	5,740	6,300,059	551,271	34,303	—	585,574
4,568	6,062	27,183	—	56,454	772	2,559	59,785	5,012	3,587	—	8,599
1,678,570	—	7,761,195	—	20,744,824	283,543	796,081	21,824,448	1,841,712	(480,583)	—	1,361,129
1,298,455	67,732	6,071,387	—	16,047,109	219,335	179,358	16,445,802	1,424,653	(9,722)	—	1,414,931
772,878	9,083	3,582,633	—	9,551,707	130,554	58,138	9,740,399	847,995	(109,856)	—	738,139
76,924	40,744	396,417	—	950,676	12,994	—	963,670	84,400	24,595	—	108,995
6,238,682	1,424,068	30,269,813	—	77,101,502	1,053,836	1,381,089	79,536,427	6,845,025	(8,612)	—	6,836,413

**Firefighter Retirement System
Division A with Social Security**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
AMERICAN FORK CITY	\$ 47,681	3.1023319%	\$ (1,809,331)	(443,064)	(2,916,736)	127,107	—
BRIGHAM CITY	21,232	1.3814230	(805,668)	(197,290)	(1,298,780)	56,599	—
CACHE COUNTY	18,786	1.2222972	(712,864)	(174,564)	(1,149,174)	50,079	—
CEDAR CITY	28,267	1.8391623	(1,072,629)	(262,663)	(1,729,135)	75,353	—
CEDAR MTN FIRE PROTECTION DIST	2,018	0.1313306	(76,594)	(18,756)	(123,474)	5,381	—
CITY OF DRAPER	103,311	6.7218232	(3,920,277)	(959,987)	(6,319,692)	275,404	—
CITY OF KANAB	3,582	0.2330819	(135,937)	(33,288)	(219,138)	9,550	—
CITY OF SANTA CLARA	6,038	0.3928870	(229,138)	(56,111)	(369,383)	16,097	—
CITY OF SOUTH JORDAN	110,329	7.1784427	(4,186,585)	(1,025,200)	(6,748,994)	294,112	—
CITY OF SOUTH SALT LAKE	113,777	7.4027624	(4,317,412)	(1,057,237)	(6,959,894)	303,303	—
CITY OF ST GEORGE	80,864	5.2613327	(3,068,495)	(751,405)	(4,946,575)	215,565	—
CLINTON CITY	14,611	0.9506663	(554,444)	(135,771)	(893,793)	38,950	—
EPHRAIM CITY	1,090	0.0709189	(41,361)	(10,128)	(66,676)	2,906	—
FARMINGTON CITY	19,716	1.2827649	(748,129)	(183,200)	(1,206,024)	52,557	—
HURRICANE VALLEY FIRE SSD	25,962	1.6891890	(985,163)	(241,244)	(1,588,134)	69,209	—
KAYSVILLE CITY	11,009	0.7162923	(417,753)	(102,298)	(673,440)	29,348	—
LAYTON CITY	130,723	8.5053260	(4,960,445)	(1,214,701)	(7,996,497)	348,477	—
LEHI CITY	79,037	5.1424352	(2,999,152)	(734,425)	(4,834,790)	210,694	—
MAPLETON CITY	91	0.0059143	(3,449)	(845)	(5,560)	242	—
MOAB VALLEY FIRE PROTECTION	4,633	0.3014691	(175,822)	(43,055)	(283,434)	12,352	—
MURRAY CITY	160,126	10.4183780	(6,076,168)	(1,487,916)	(9,795,101)	426,857	—
N TOOELE CO FIRE PROTECTION SD	5,729	0.3727471	(217,392)	(53,234)	(350,448)	15,272	—
NORTH DAVIS FIRE DISTRICT	43,575	2.8351605	(1,653,512)	(404,908)	(2,665,548)	116,161	—
NORTH FORK SSD	3,934	0.2559303	(149,263)	(36,551)	(240,619)	10,486	—
NORTH VIEW FIRE DISTRICT	33,947	2.2087258	(1,288,165)	(315,442)	(2,076,589)	90,495	—
PAYSON CITY	4,879	0.3174292	(185,130)	(45,334)	(298,439)	13,006	—
PLEASANT GROVE CITY	23,455	1.5260637	(890,025)	(217,947)	(1,434,767)	62,525	—
PRICE CITY	3,829	0.2491019	(145,280)	(35,576)	(234,199)	10,206	—
RIVERDALE CITY	21,008	1.3668741	(797,183)	(195,212)	(1,285,101)	56,003	—
ROY CITY	39,528	2.5718708	(1,499,957)	(367,306)	(2,418,009)	105,374	—
SANTAQUIN CITY	2,174	0.1414369	(82,488)	(20,200)	(132,975)	5,795	—
SMITHFIELD CITY CORP	9,974	0.6489370	(378,471)	(92,679)	(610,114)	26,588	—
SO DAVIS METRO FIRE AGENCY	161,385	10.5002918	(6,123,943)	(1,499,614)	(9,872,113)	430,213	—
SOUTH OGDEN CITY	37,264	2.4245671	(1,414,047)	(346,268)	(2,279,518)	99,338	—
SPRINGVILLE CITY	7,971	0.5186064	(302,460)	(74,066)	(487,581)	21,248	—
STATE OF UTAH	49,879	3.2453063	(1,892,716)	(463,483)	(3,051,157)	132,965	—
SYRACUSE CITY CORP	30,875	2.0088265	(1,171,580)	(286,894)	(1,888,649)	82,305	—
UINTAH FIRE SUPPRESSION SSD	3,798	0.2470999	(144,113)	(35,290)	(232,317)	10,124	—
WASATCH COUNTY FIRE DISTRICT	56,902	3.7022602	(2,159,219)	(528,744)	(3,480,773)	151,687	—
WASHINGTON CITY	13,964	0.9085356	(529,873)	(129,754)	(854,183)	37,224	—
TOTAL	\$ 1,536,954	100.0000000%	\$ (58,321,633)	(14,281,650)	(94,017,523)	4,097,157	—
Units without a proportionate share for 2021 but had a proportionate share in a prior year							
CITY OF WASHINGTON TERRACE	\$ —	0.0000000%	\$ —	—	—	—	—
HURRICANE CITY	—	0.0000000	—	—	—	—	—
IVINS CITY	—	0.0000000	—	—	—	—	—
LEEDS AREA SS DISTRICT	—	0.0000000	—	—	—	—	—
MORGAN COUNTY	—	0.0000000	—	—	—	—	—
NORTH LOGAN CITY	—	0.0000000	—	—	—	—	—
GRAND TOTAL	\$ 1,536,954	100.0000000%	\$ (58,321,633)	(14,281,650)	(94,017,523)	4,097,157	—

Columns may not add to total due to rounding.

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions	
									Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions		
177,867	851	305,825	16,185	1,116,988	—	70,286	1,203,459	(177,029)	(20,358)	(193,631)	(391,018)	
79,202	30,850	166,651	7,207	497,378	—	10,302	514,887	(78,828)	(220)	(86,221)	(165,269)	
70,079	411	120,569	6,377	440,085	—	68,109	514,571	(69,748)	(16,306)	(76,289)	(162,343)	
105,446	2,288	183,087	9,595	662,186	—	23,997	695,778	(104,948)	(5,758)	(114,791)	(225,497)	
7,530	66	12,977	685	47,285	—	8,084	56,054	(7,494)	(2,053)	(8,197)	(17,744)	
385,385	500	661,289	35,067	2,420,178	—	91,529	2,546,774	(383,569)	(47,918)	(419,540)	(851,027)	
13,363	1,735	24,648	1,216	83,921	—	2,449	87,586	(13,300)	(138)	(14,548)	(27,986)	
22,526	1,615	40,238	2,050	141,458	—	3,266	146,774	(22,419)	(1,935)	(24,522)	(48,876)	
411,565	69,622	775,299	37,449	2,584,583	—	78	2,622,110	(409,625)	20,612	(448,040)	(837,053)	
424,426	137,249	864,978	38,619	2,665,348	—	49,196	2,753,163	(422,425)	29,735	(462,040)	(854,730)	
301,650	51,590	568,805	27,448	1,894,331	—	8,938	1,930,717	(300,228)	10,633	(328,384)	(617,979)	
54,505	15,988	109,443	4,960	342,285	—	234	347,479	(54,248)	5,439	(59,335)	(108,144)	
4,066	—	6,972	370	25,534	—	10,384	36,288	(4,047)	(2,481)	(4,426)	(10,954)	
73,545	—	126,102	6,692	461,857	—	19,269	487,818	(73,199)	(6,179)	(80,063)	(159,441)	
96,847	5,230	171,286	8,812	608,189	—	12,325	629,326	(96,390)	(4,968)	(105,430)	(206,788)	
41,068	3,980	74,396	3,737	257,899	—	10,099	271,735	(40,874)	(4,620)	(44,707)	(90,201)	
487,640	34,216	870,333	44,371	3,062,324	—	21,959	3,128,654	(485,341)	11,815	(530,857)	(1,004,383)	
294,833	30,537	536,064	26,828	1,851,523	—	7,101	1,885,452	(293,444)	5,253	(320,963)	(609,154)	
339	—	581	31	2,129	—	866	3,026	(337)	(207)	(369)	(913)	
17,284	1,497	31,133	1,573	108,543	—	1,220	111,336	(17,203)	(45)	(18,816)	(36,064)	
597,321	62,992	1,087,170	54,352	3,751,114	—	4,923	3,810,389	(594,506)	14,856	(650,259)	(1,229,909)	
21,371	553	37,196	1,945	134,207	—	9,698	145,850	(21,270)	(1,961)	(23,265)	(46,496)	
162,550	22,748	301,459	14,791	1,020,793	—	11,152	1,046,736	(161,783)	5,038	(176,955)	(333,700)	
14,673	782	25,941	1,335	92,147	—	4,973	98,455	(14,604)	(1,924)	(15,974)	(32,502)	
126,634	160	217,289	11,523	795,247	—	31,938	838,708	(126,037)	(9,266)	(137,857)	(273,160)	
18,199	259	31,464	1,656	114,290	—	3,085	119,031	(18,114)	(578)	(19,812)	(38,504)	
87,494	11,898	161,917	7,961	549,456	—	23,376	580,793	(87,082)	1,079	(95,249)	(181,252)	
14,282	193	24,681	1,300	89,689	—	420	91,409	(14,215)	11	(15,548)	(29,752)	
78,368	4,952	139,323	7,131	492,140	—	10,621	509,892	(77,998)	442	(85,313)	(162,869)	
147,454	65,164	317,992	13,417	925,996	—	—	939,413	(146,759)	21,319	(160,522)	(285,962)	
8,109	—	13,904	738	50,924	—	20,710	72,372	(8,071)	(4,948)	(8,828)	(21,847)	
37,206	2,438	66,232	3,385	233,648	—	8,971	246,004	(37,030)	40	(40,503)	(77,493)	
602,018	12,745	1,044,976	54,776	3,780,609	—	35,100	3,870,485	(599,182)	(215)	(655,371)	(1,254,768)	
139,009	1,294	239,641	12,649	872,960	—	20,389	905,998	(138,353)	(4,481)	(151,328)	(294,162)	
29,733	599	51,580	2,706	186,723	—	4,520	193,949	(29,593)	(1,063)	(32,369)	(63,025)	
186,065	62,614	381,644	16,930	1,168,465	—	56,623	1,242,018	(185,187)	685	(202,554)	(387,056)	
115,173	11,423	208,901	10,480	723,274	—	5,259	739,013	(114,630)	939	(125,380)	(239,071)	
14,167	17,717	42,008	1,289	88,968	—	124	90,381	(14,100)	4,526	(15,423)	(24,997)	
212,263	542	364,492	19,314	1,332,991	—	31,249	1,383,554	(211,263)	(10,501)	(231,075)	(452,839)	
52,089	4,031	93,341	4,740	327,116	—	37,948	369,804	(51,844)	(6,635)	(56,706)	(115,185)	
5,733,344	671,331	10,501,832	521,690	36,004,781	—	740,767	37,267,238	(5,706,317)	(22,337)	(6,241,460)	(11,970,114)	
—	3,309	3,309	—	—	—	248	248	—	828	—	828	
—	1,031	1,031	—	—	—	—	—	—	2,101	—	2,101	
—	2,432	2,432	—	—	—	—	—	—	2,148	—	2,148	
—	1,158	1,158	—	—	—	—	—	—	1,291	—	1,291	
—	381	381	—	—	—	3,065	3,065	—	(1,823)	—	(1,823)	
—	57,425	57,425	—	—	—	1,294	1,294	—	13,519	—	13,519	
5,733,344	737,068	10,567,569	521,690	36,004,781	—	745,373	37,271,844	(5,706,317)	(4,274)	(6,241,460)	(11,952,051)	

**Firefighters Retirement System
Division B without Social Security**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments
CITY OF OREM	\$ 213,535	3.6032095%	\$ (9,746,409)	(3,952,938)	(14,499,651)	246,054	—
CITY OF SARATOGA SPRINGS	38,700	0.6530226	(1,766,377)	(716,405)	(2,627,824)	44,593	—
CITY OF WEST JORDAN	304,764	5.1426111	(13,910,374)	(5,641,755)	(20,694,346)	351,176	—
LOGAN CITY	154,227	2.6024308	(7,039,378)	(2,855,024)	(10,472,424)	177,714	—
LONE PEAK PS DISTRICT	34,922	0.5892720	(1,593,936)	(646,467)	(2,371,285)	40,240	—
OGDEN CITY CORP	244,402	4.1240548	(11,155,256)	(4,524,337)	(16,595,581)	281,622	—
PARK CITY FIRE SERVICE	280,615	4.7351218	(12,808,146)	(5,194,715)	(19,054,571)	323,350	—
PROVO CITY CORP	277,534	4.6831313	(12,667,516)	(5,137,678)	(18,845,357)	319,800	—
SALT LAKE CITY CORP	1,579,292	26.6490785	(72,083,739)	(29,235,648)	(107,238,375)	1,819,800	—
SANDY CITY	298,869	5.0431277	(13,641,279)	(5,532,616)	(20,294,016)	344,383	—
UNIFIED FIRE AUTHORITY	1,848,543	31.1924324	(84,373,167)	(34,219,982)	(125,521,253)	2,130,055	—
WEBER FIRE DISTRICT	211,293	3.5653665	(9,644,046)	(3,911,422)	(14,347,367)	243,470	—
WEST VALLEY CITY	439,559	7.4171410	(20,062,805)	(8,137,052)	(29,847,266)	506,498	—
GRAND TOTAL	\$ 5,926,255	100.0000000%	\$ (270,492,428)	(109,706,039)	(402,409,316)	6,828,755	—

Columns may not add to total due to rounding.

Judges Retirement System

Schedule of Employer Allocations and Pension Amounts

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments
STATE OF UTAH	\$ 8,949,133	100.0000000%	\$ 927,044	33,056,559	(26,321,334)	4,645,895	—

Utah Governors and Legislators Retirement Plan

Schedule of Employer Allocations and Pension Amounts

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments
STATE OF UTAH	\$ 361,437	100.0000000%	\$ (222,647)	1,027,274	(1,288,992)	—	—

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions					
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions			Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
								Proportionate Share of Allocable Plan Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
589,224	75,296	910,574	56,252	5,649,224	—	—	5,705,476	(1,512,400)	26,632	(536,707)	(2,022,475)
106,787	356	151,736	10,195	1,023,829	—	38,525	1,072,549	(274,098)	(12,624)	(97,269)	(383,991)
840,959	178,705	1,370,840	80,284	8,062,746	—	—	8,143,030	(2,158,544)	69,322	(766,005)	(2,855,227)
425,569	265	603,548	40,628	4,080,172	—	37,934	4,158,734	(1,092,337)	(15,064)	(387,639)	(1,495,040)
96,362	37,244	173,846	9,199	923,879	—	297	933,375	(247,339)	13,331	(87,774)	(321,782)
674,397	246,764	1,202,783	64,383	6,465,821	—	6,719	6,536,923	(1,731,019)	90,102	(614,288)	(2,255,205)
774,323	16,272	1,113,945	73,922	7,423,871	—	49,976	7,547,769	(1,987,506)	(12,536)	(705,308)	(2,705,350)
765,821	54,502	1,140,123	73,111	7,342,359	—	38,502	7,453,972	(1,965,684)	8,741	(697,564)	(2,654,507)
4,357,859	42,392	6,220,051	416,033	41,781,255	—	154,253	42,351,541	(11,185,605)	(36,203)	(3,969,447)	(15,191,255)
824,690	335	1,169,408	78,731	7,906,773	—	142,823	8,128,327	(2,116,787)	(52,532)	(751,186)	(2,920,505)
5,100,824	202,001	7,432,880	486,961	48,904,466	—	197,000	49,588,427	(13,092,620)	(13,791)	(4,646,191)	(17,752,602)
583,036	1,389	827,895	55,661	5,589,893	—	99,581	5,745,135	(1,496,516)	(34,126)	(531,070)	(2,061,712)
1,212,907	2,770	1,722,175	115,793	11,628,824	—	119,181	11,863,798	(3,113,249)	(43,816)	(1,104,802)	(4,261,867)
16,352,758	858,291	24,039,804	1,561,153	156,783,112	—	884,791	159,229,056	(41,973,704)	(12,563)	(14,895,250)	(56,881,517)

Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions					
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions			Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
								Proportionate Share of Allocable Plan Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
3,976,784	—	8,622,679	—	30,241,793	—	—	30,241,793	161,225	—	(1,354,475)	(1,193,250)

Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions					
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions			Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
								Proportionate Share of Allocable Plan Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
—	—	—	—	1,519,333	—	—	1,519,333	(391,191)	—	—	(391,191)

Tier 2 Public Employees Contributory Retirement System

Schedule of Employer Allocations and Pension Amounts

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
4 CORNERS COMM BEHAVIOR HEALTH	\$ 204,180	0.1178767%	\$ (49,890)	297,254	(316,425)	24,237	—
ACTIVE RE ENTRY INC	6,993	0.0040373	(1,709)	10,181	(10,838)	830	—
ALPINE CITY	30,395	0.0175477	(7,427)	44,251	(47,104)	3,608	—
ALPINE SCHOOL DISTRICT	10,175,615	5.8745587	(2,486,331)	14,814,114	(15,769,481)	1,207,910	—
AMERICAN FORK CITY	130,669	0.0754374	(31,928)	190,234	(202,502)	15,511	—
AMERICAN LEADERSHIP ACADEMY	272,893	0.1575456	(66,679)	397,289	(422,910)	32,394	—
AMES CHARTER SCHOOL	40,727	0.0235126	(9,951)	59,293	(63,116)	4,835	—
ASH CREEK SS DISTRICT	25,682	0.0148266	(6,275)	37,389	(39,800)	3,049	—
ASHLEY VALLEY IMPROV DIST	20,824	0.0120218	(5,088)	30,316	(32,271)	2,472	—
BALLARD CITY	2,069	0.0011946	(506)	3,012	(3,207)	246	—
BEAR RIVER ASSN OF GOVTS	70,031	0.0404300	(17,111)	101,954	(108,529)	8,313	—
BEAR RIVER HEALTH DEPT	241,738	0.1395594	(59,067)	351,933	(374,629)	28,696	—
BEAR RIVER MENTAL HEALTH	265,199	0.1531039	(64,799)	386,088	(410,987)	31,481	—
BEAR RIVER WATER DISTRICT	22,474	0.0129745	(5,491)	32,718	(34,828)	2,668	—
BEAVER CITY	49,676	0.0286790	(12,138)	72,321	(76,985)	5,897	—
BEAVER COUNTY	112,255	0.0648070	(27,429)	163,426	(173,966)	13,325	—
BEAVER HOUSING AUTHORITY	3,165	0.0018272	(773)	4,608	(4,905)	376	—
BEAVER SCHOOL DISTRICT	197,498	0.1140190	(48,257)	287,526	(306,069)	23,444	—
BEAVER VALLEY HOSPITAL	136,850	0.0790060	(33,438)	199,233	(212,081)	16,245	—
BENCHLAND WATER COMPANY	13,281	0.0076673	(3,245)	19,335	(20,582)	1,577	—
BIG COTTONWOOD CANYON IMP DIST	5,875	0.0033916	(1,435)	8,553	(9,104)	697	—
BLANDING CITY	27,582	0.0159237	(6,740)	40,155	(42,745)	3,274	—
BLUFFDALE CITY	115,409	0.0666274	(28,199)	168,017	(178,852)	13,700	—
BONA VISTA WATER IMPROVE	15,497	0.0089465	(3,786)	22,561	(24,016)	1,840	—
BOUNTIFUL IRRIGATION DISTRICT	14,031	0.0081004	(3,428)	20,427	(21,744)	1,666	—
BOX ELDER CO MOSQ DIST	5,893	0.0034021	(1,440)	8,579	(9,132)	700	—
BOX ELDER COUNTY	188,318	0.1087194	(46,014)	274,162	(291,843)	22,355	—
BOX ELDER SCHOOL DISTRICT	1,594,839	0.9207283	(389,686)	2,321,838	(2,471,574)	189,318	—
BRIDGERLAND TECHNICAL COLLEGE	54,628	0.0315379	(13,348)	79,530	(84,659)	6,485	—
BRIGHAM CITY	190,224	0.1098194	(46,480)	276,936	(294,796)	22,581	—
CACHE COUNTY	305,843	0.1765684	(74,730)	445,260	(473,975)	36,305	—
CACHE COUNTY SCHOOL DISTRICT	2,435,588	1.4061073	(595,117)	3,545,838	(3,774,510)	289,120	—
CANYONS SCHOOL DISTRICT	6,526,381	3.7677929	(1,594,670)	9,501,397	(10,114,145)	774,723	—
CARBON COUNTY	180,375	0.1041334	(44,073)	262,597	(279,532)	21,412	—
CARBON SCHOOL DISTRICT	523,355	0.3021420	(127,878)	761,924	(811,060)	62,126	—
CASTLE DALE CITY	4,405	0.0025428	(1,076)	6,412	(6,826)	523	—
CASTLE VALLEY SSD	18,762	0.0108316	(4,584)	27,314	(29,076)	2,227	—
CEDAR CITY	205,664	0.1187333	(50,252)	299,415	(318,724)	24,414	—
CEDAR CITY HOUSING AUTH	8,078	0.0046637	(1,974)	11,761	(12,519)	959	—
CEDAR MTN FIRE PROTECTION DIST	10,550	0.0060907	(2,578)	15,359	(16,350)	1,252	—
CENTERVILLE CITY	64,741	0.0373759	(15,819)	94,252	(100,331)	7,685	—
CENTRAL DAVIS SEWER DIST	23,946	0.0138246	(5,851)	34,862	(37,110)	2,843	—
CENTRAL IRON CO WATER CONSERV	27,949	0.0161352	(6,829)	40,689	(43,313)	3,318	—
CENTRAL UT PUBLIC HEALTH	99,555	0.0574750	(24,326)	144,937	(154,284)	11,818	—
CENTRAL UTAH 911	79,857	0.0461026	(19,512)	116,259	(123,756)	9,479	—
CENTRAL UTAH COUNSELING CENTER	167,484	0.0966913	(40,923)	243,830	(259,555)	19,881	—
CENTRAL UTAH WATER DIST	261,498	0.1509675	(63,895)	380,701	(405,252)	31,042	—
CENTRAL VALLEY TOWN	2,322	0.0013407	(567)	3,381	(3,599)	276	—
CENTRAL WASATCH COMMISSION	7,561	0.0043654	(1,848)	11,008	(11,718)	898	—
CENTRAL WEBER SEWER DIST	109,286	0.0630928	(26,703)	159,104	(169,364)	12,973	—
CITY OF AURORA	4,765	0.0027507	(1,164)	6,937	(7,384)	566	—
CITY OF BOUNTIFUL	355,386	0.2051706	(86,836)	517,387	(550,754)	42,187	—
CITY OF CEDAR HILLS	34,866	0.0201285	(8,519)	50,759	(54,032)	4,139	—
CITY OF DRAPER	322,818	0.1863683	(78,878)	469,973	(500,281)	38,321	—
CITY OF DUCHESNE	12,499	0.0072159	(3,054)	18,197	(19,370)	1,484	—

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
46,519	30,051	100,807	6,428	123,271	472	—	130,171	169,992	3,476	—	173,468
1,593	2,243	4,666	220	4,222	16	854	5,312	5,822	154	—	5,976
6,925	3,871	14,404	957	18,351	70	—	19,378	25,306	484	—	25,790
2,318,318	1,407,318	4,933,546	320,345	6,143,406	23,505	—	6,487,256	8,471,809	166,767	—	8,638,576
29,770	16,659	61,940	4,114	78,890	302	—	83,306	108,790	2,055	—	110,845
62,173	37,021	131,588	8,591	164,756	630	—	173,977	227,199	4,415	—	231,614
9,279	7,481	21,595	1,282	24,589	94	119	26,084	33,908	763	—	34,671
5,851	4,519	13,419	809	15,505	59	—	16,373	21,382	469	—	21,851
4,744	2,765	9,981	656	12,572	48	396	13,672	17,337	319	—	17,656
471	167	884	65	1,249	5	—	1,319	1,723	26	—	1,749
15,955	10,733	35,001	2,205	42,280	162	—	44,647	58,305	1,222	—	59,527
55,075	33,094	116,865	7,610	145,946	558	—	154,114	201,261	3,877	—	205,138
60,420	40,592	132,493	8,349	160,111	613	—	169,073	220,794	4,560	—	225,354
5,120	3,281	11,069	708	13,568	52	—	14,328	18,711	400	—	19,111
11,318	6,590	23,805	1,564	29,991	115	—	31,670	41,359	779	—	42,138
25,575	15,475	54,375	3,534	67,773	259	—	71,566	93,459	1,872	—	95,331
721	654	1,751	100	1,911	7	—	2,018	2,635	62	—	2,697
44,996	28,914	97,354	6,218	119,237	456	—	125,911	164,429	3,320	—	167,749
31,179	17,423	64,847	4,308	82,622	316	—	87,246	113,936	2,155	—	116,091
3,026	2,045	6,648	418	8,018	31	—	8,467	11,057	238	—	11,295
1,338	1,203	3,238	185	3,547	14	—	3,746	4,891	128	—	5,019
6,284	3,590	13,148	868	16,652	64	—	17,584	22,964	449	—	23,413
26,294	13,715	53,709	3,633	69,677	267	—	73,577	96,085	1,775	—	97,860
3,531	2,617	7,988	488	9,356	36	—	9,880	12,902	291	—	13,193
3,197	2,148	7,011	442	8,471	32	—	8,945	11,682	250	—	11,932
1,343	638	2,681	186	3,558	14	—	3,758	4,906	86	—	4,992
42,905	28,000	93,260	5,929	113,695	435	—	120,059	156,786	3,200	—	159,986
363,353	232,712	785,383	50,208	962,865	3,684	—	1,016,757	1,327,799	26,878	—	1,354,677
12,446	6,266	25,197	1,720	32,981	126	141	34,968	45,481	851	—	46,332
43,339	27,422	93,342	5,989	114,845	439	—	121,273	158,373	3,256	—	161,629
69,680	45,918	151,903	9,628	184,649	706	—	194,983	254,633	5,204	—	259,837
554,902	356,142	1,200,164	76,676	1,470,457	5,626	—	1,552,759	2,027,773	41,201	—	2,068,974
1,486,910	891,622	3,153,255	205,461	3,940,225	15,075	—	4,160,761	5,433,603	106,327	—	5,539,930
41,095	21,579	84,086	5,678	108,899	417	—	114,994	150,173	2,839	—	153,012
119,236	71,108	252,470	16,476	315,969	1,209	—	333,654	435,725	8,579	—	444,304
1,003	996	2,522	139	2,659	10	400	3,208	3,667	77	—	3,744
4,275	3,209	9,711	591	11,327	43	—	11,961	15,620	359	—	15,979
46,857	29,395	100,666	6,475	124,167	475	—	131,117	171,227	3,438	—	174,665
1,840	905	3,704	254	4,877	19	—	5,150	6,726	118	—	6,844
2,404	1,963	5,619	332	6,369	24	—	6,725	8,784	198	—	8,982
14,750	10,385	32,820	2,038	39,086	150	—	41,274	53,900	1,146	—	55,046
5,456	3,829	12,128	754	14,457	55	364	15,630	19,937	399	—	20,336
6,368	4,158	13,844	880	16,874	65	—	17,819	23,269	469	—	23,738
22,682	14,989	49,489	3,134	60,105	230	—	63,469	82,886	1,678	—	84,564
18,194	9,874	37,547	2,514	48,212	184	—	50,910	66,485	1,240	—	67,725
38,158	27,583	85,622	5,273	101,116	387	—	106,776	139,440	2,982	—	142,422
59,577	34,486	125,105	8,232	157,876	604	—	166,712	217,713	4,300	—	222,013
529	750	1,555	73	1,402	5	213	1,693	1,933	56	—	1,989
1,723	1,736	4,357	238	4,565	17	683	5,503	6,295	129	—	6,424
24,899	14,278	52,150	3,441	65,980	252	—	69,673	90,987	1,749	—	92,736
1,086	1,018	2,670	150	2,877	11	52	3,090	3,967	88	—	4,055
80,968	46,671	169,826	11,188	214,560	821	—	226,569	295,880	5,686	—	301,566
7,943	5,667	17,749	1,098	21,050	81	310	22,539	29,028	637	—	29,665
73,548	45,308	157,177	10,163	194,897	746	—	205,806	268,765	5,384	—	274,149
2,848	1,756	6,088	393	7,546	29	—	7,968	10,406	210	—	10,616

Tier 2 Public Employees Contributory Retirement System
Schedule of Employer Allocations and Pension Amounts (Continued)

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
CITY OF ENTERPRISE	\$ 4,296	0.0024801%	\$ (1,050)	6,254	(6,658)	510	—
CITY OF GREEN RIVER	24,470	0.0141272	(5,979)	35,625	(37,923)	2,905	—
CITY OF HARRISVILLE	16,902	0.0097581	(4,130)	24,607	(26,194)	2,006	—
CITY OF HELPER	12,152	0.0070154	(2,969)	17,691	(18,832)	1,442	—
CITY OF HOLLADAY	20,167	0.0116426	(4,928)	29,360	(31,253)	2,394	—
CITY OF KANAB	65,306	0.0377022	(15,957)	95,075	(101,207)	7,752	—
CITY OF MILFORD	14,247	0.0082251	(3,481)	20,742	(22,079)	1,691	—
CITY OF MOAB	177,396	0.1024135	(43,345)	258,260	(274,916)	21,058	—
CITY OF MONTICELLO	27,201	0.0157036	(6,646)	39,600	(42,154)	3,229	—
CITY OF NAPLES	7,986	0.0046103	(1,951)	11,626	(12,376)	948	—
CITY OF NORTH SALT LAKE	90,874	0.0524632	(22,204)	132,299	(140,831)	10,787	—
CITY OF OREM	454,070	0.2621427	(110,949)	661,056	(703,688)	53,901	—
CITY OF RIVERTON	231,930	0.1338969	(56,670)	337,653	(359,429)	27,532	—
CITY OF SANTA CLARA	67,126	0.0387533	(16,402)	97,726	(104,028)	7,968	—
CITY OF SARATOGA SPRINGS	250,500	0.1446183	(61,208)	364,690	(388,209)	29,736	—
CITY OF SOUTH JORDAN	425,519	0.2456592	(103,972)	619,489	(659,440)	50,512	—
CITY OF SOUTH SALT LAKE	297,203	0.1715807	(72,619)	432,682	(460,586)	35,280	—
CITY OF ST GEORGE	1,124,424	0.6491496	(274,744)	1,636,987	(1,742,557)	133,476	—
CITY OF TAYLORSVILLE	69,405	0.0400689	(16,959)	101,043	(107,560)	8,239	—
CITY OF UINTAH	1,114	0.0006430	(272)	1,621	(1,726)	132	—
CITY OF WASHINGTON TERRACE	30,302	0.0174941	(7,404)	44,116	(46,961)	3,597	—
CITY OF WENDOVER	15,406	0.0088943	(3,764)	22,429	(23,876)	1,829	—
CITY OF WEST HAVEN	56,637	0.0326973	(13,839)	82,454	(87,772)	6,723	—
CITY OF WEST JORDAN	498,845	0.2879919	(121,889)	726,241	(773,076)	59,216	—
CITY OF WOODLAND HILLS	7,878	0.0045479	(1,925)	11,469	(12,208)	935	—
CLEARFIELD CITY	158,789	0.0916719	(38,799)	231,173	(246,081)	18,849	—
CLEVELAND TOWN	2,183	0.0012602	(533)	3,178	(3,383)	259	—
CLINTON CITY	43,595	0.0251679	(10,652)	63,467	(67,560)	5,175	—
COALVILLE CITY	14,424	0.0083273	(3,524)	20,999	(22,354)	1,712	—
COLOR COUNTRY UNISERV	2,127	0.0012277	(520)	3,096	(3,296)	252	—
COTTONWOOD HEIGHTS CITY	143,133	0.0826333	(34,973)	208,380	(221,818)	16,991	—
COTTONWOOD HEIGHTS P&R SRV	35,005	0.0202088	(8,553)	50,961	(54,248)	4,155	—
COTTONWOOD IMP DISTRICT	41,498	0.0239574	(10,140)	60,414	(64,310)	4,926	—
COUNCIL ON AGING GOLDEN AGE SS	4,172	0.0024087	(1,019)	6,074	(6,466)	495	—
DAGGETT COUNTY	25,544	0.0147473	(6,242)	37,189	(39,587)	3,032	—
DAGGETT SCHOOL DISTRICT	57,721	0.0333233	(14,104)	84,033	(89,452)	6,852	—
DAVIS & WEBER COUNTY CANAL CO	9,027	0.0052114	(2,206)	13,142	(13,989)	1,072	—
DAVIS BEHAVIORAL HEALTH INC	592,659	0.3421526	(144,812)	862,820	(918,464)	70,352	—
DAVIS CO HOUSING AUTHORITY	16,214	0.0093609	(3,962)	23,606	(25,128)	1,925	—
DAVIS CO MOSQUITO ABATE	2,831	0.0016342	(692)	4,121	(4,387)	336	—
DAVIS COUNTY	1,111,243	0.6415397	(271,523)	1,617,797	(1,722,129)	131,912	—
DAVIS SCHOOL DISTRICT	9,295,414	5.3664036	(2,271,261)	13,532,678	(14,405,405)	1,103,425	—
DAVIS TECHNICAL COLLEGE	145,302	0.0838853	(35,503)	211,537	(225,179)	17,248	—
DDI VANTAGE	204,264	0.1179252	(49,910)	297,377	(316,555)	24,247	—
DELTA CITY	21,462	0.0123906	(5,244)	31,246	(33,261)	2,548	—
DIXIE TECHNICAL COLLEGE	11,133	0.0064275	(2,720)	16,208	(17,254)	1,322	—
DUCHESNE CO WATER CONSERV DIST	4,435	0.0025603	(1,084)	6,456	(6,873)	526	—
DUCHESNE COUNTY	156,709	0.0904709	(38,291)	228,144	(242,857)	18,602	—
DUCHESNE SCHOOL DISTRICT	912,589	0.5268532	(222,984)	1,328,587	(1,414,268)	108,330	—
EAGLE MOUNTAIN CITY	216,613	0.1250546	(52,928)	315,355	(335,693)	25,713	—
EAST CARBON CITY	12,472	0.0072004	(3,047)	18,158	(19,329)	1,481	—
EAST HOLLYWOOD HIGH SCHOOL	50,240	0.0290042	(12,276)	73,141	(77,858)	5,964	—
EDUCATORS MUTUAL INSURANCE	22,050	0.0127299	(5,388)	32,102	(34,172)	2,617	—
ELK RIDGE CITY	25,185	0.0145400	(6,154)	36,666	(39,031)	2,990	—
ELWOOD TOWN	9,767	0.0056386	(2,386)	14,219	(15,136)	1,159	—
EMERY CO CARE & REHAB CTR	64,039	0.0369708	(15,647)	93,231	(99,243)	7,602	—
EMERY COUNTY	81,459	0.0470275	(19,904)	118,591	(126,239)	9,670	—
EMERY COUNTY RECREATION SSD	3,951	0.0022808	(965)	5,752	(6,123)	469	—
EMERY SCHOOL DISTRICT	327,107	0.1888443	(79,926)	476,216	(506,928)	38,830	—
EMERY TOWN	3,838	0.0022155	(938)	5,587	(5,947)	456	—

Utah Retirement Systems

Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
	Proportionate Share of Contributions	Proportionate Share of Contributions					Proportionate Share of Contributions	Proportionate Share of Contributions					
979	927	2,416	135	2,594	10	296	3,035	3,577	73	—	3,650		
5,575	3,589	12,069	770	14,774	57	—	15,601	20,373	401	—	20,774		
3,851	2,636	8,493	532	10,205	39	343	11,119	14,072	284	—	14,356		
2,769	1,578	5,789	383	7,336	28	228	7,975	10,117	171	—	10,288		
4,595	2,067	9,056	635	12,175	47	532	13,389	16,790	247	—	17,037		
14,879	9,831	32,462	2,056	39,428	151	—	41,635	54,371	1,127	—	55,498		
3,246	1,580	6,517	449	8,602	33	—	9,084	11,862	210	—	12,072		
40,416	24,573	86,047	5,585	107,100	410	—	113,095	147,692	2,941	—	150,633		
6,197	3,843	13,269	856	16,422	63	189	17,530	22,646	428	—	23,074		
1,819	1,657	4,424	251	4,821	18	1,018	6,108	6,649	134	—	6,783		
20,704	12,542	44,033	2,861	54,864	210	—	57,935	75,658	1,476	—	77,134		
103,451	59,598	216,950	14,295	274,140	1,049	—	289,484	378,041	7,245	—	385,286		
52,841	31,832	112,205	7,302	140,025	536	—	147,863	193,095	3,879	—	196,974		
15,293	9,844	33,105	2,113	40,527	155	—	42,795	55,887	1,116	—	57,003		
57,072	36,792	123,600	7,886	151,237	579	—	159,702	208,557	4,285	—	212,842		
96,946	56,600	204,058	13,396	256,902	983	—	271,281	354,270	6,870	—	361,140		
67,712	40,288	143,280	9,356	179,433	687	—	189,476	247,440	4,745	—	252,185		
256,178	149,837	539,491	35,399	678,858	2,597	—	716,854	936,151	18,177	—	954,328		
15,813	8,314	32,366	2,185	41,903	160	—	44,248	57,784	1,055	—	58,839		
254	503	889	35	672	3	455	1,165	927	8	—	935		
6,904	5,040	15,541	954	18,295	70	150	19,469	25,229	560	—	25,789		
3,510	2,674	8,013	485	9,301	36	1,737	11,559	12,827	163	—	12,990		
12,904	9,299	28,926	1,783	34,194	131	—	36,108	47,153	994	—	48,147		
113,652	60,658	233,526	15,704	301,172	1,152	—	318,028	415,318	7,804	—	423,122		
1,795	1,032	3,762	248	4,756	18	—	5,022	6,559	126	—	6,685		
36,177	19,590	74,616	4,999	95,867	367	—	101,233	132,202	2,462	—	134,664		
497	372	1,128	69	1,318	5	243	1,635	1,817	28	—	1,845		
9,932	5,416	20,523	1,372	26,320	101	—	27,793	36,295	671	—	36,966		
3,286	1,798	6,796	454	8,708	33	38	9,233	12,009	228	—	12,237		
484	229	965	67	1,284	5	—	1,356	1,770	32	—	1,802		
32,610	21,213	70,814	4,506	86,415	331	—	91,252	119,167	2,416	—	121,583		
7,975	4,562	16,692	1,102	21,134	81	—	22,317	29,143	563	—	29,706		
9,454	5,805	20,185	1,306	25,054	96	—	26,456	34,549	672	—	35,221		
951	1,718	3,164	131	2,519	10	1,452	4,112	3,474	73	—	3,547		
5,820	3,382	12,234	804	15,422	59	—	16,285	21,267	407	—	21,674		
13,151	7,897	27,900	1,817	34,848	133	—	36,798	48,056	919	—	48,975		
2,057	2,088	5,217	284	5,450	21	1,139	6,894	7,515	130	—	7,645		
135,026	84,958	290,336	18,658	357,811	1,369	—	377,838	493,425	9,877	—	503,302		
3,694	2,019	7,638	510	9,789	37	29	10,365	13,500	249	—	13,749		
645	534	1,515	89	1,709	7	201	2,006	2,357	42	—	2,399		
253,175	167,271	552,358	34,984	670,900	2,567	—	708,451	925,176	19,040	—	944,216		
2,117,781	1,326,277	4,547,483	292,635	5,611,996	21,472	—	5,926,103	7,738,989	155,276	—	7,894,265		
33,104	22,138	72,490	4,574	87,724	336	164	92,798	120,973	2,569	—	123,542		
46,538	22,132	92,917	6,431	123,322	472	—	130,225	170,062	2,952	—	173,014		
4,890	2,330	9,768	676	12,958	50	—	13,684	17,869	324	—	18,193		
2,537	2,021	5,880	350	6,722	26	—	7,098	9,269	204	—	9,473		
1,010	759	2,295	140	2,677	10	—	2,827	3,692	85	—	3,777		
35,703	17,919	72,224	4,933	94,611	362	2,031	101,937	130,470	2,210	—	132,680		
207,916	123,719	439,965	28,730	550,965	2,108	—	581,803	759,785	14,960	—	774,745		
49,351	32,499	107,563	6,819	130,778	500	—	138,097	180,344	3,721	—	184,065		
2,842	1,608	5,931	393	7,530	29	—	7,952	10,384	190	—	10,574		
11,446	5,916	23,326	1,582	30,332	116	1,336	33,366	41,827	688	—	42,515		
5,024	1,804	9,445	694	13,312	51	1,521	15,578	18,358	179	—	18,537		
5,738	2,961	11,689	793	15,205	58	41	16,097	20,968	384	—	21,352		
2,225	2,032	5,416	307	5,897	23	—	6,227	8,132	194	—	8,326		
14,590	10,271	32,463	2,016	38,663	148	50	40,877	53,316	1,094	—	54,410		
18,559	10,876	39,105	2,564	49,180	188	—	51,932	67,819	1,347	—	69,166		
900	353	1,722	124	2,385	9	77	2,595	3,289	49	—	3,338		
74,525	47,300	160,655	10,298	197,487	756	—	208,541	272,336	5,492	—	277,828		
874	806	2,136	121	2,317	9	—	2,447	3,195	77	—	3,272		

Tier 2 Public Employees Contributory Retirement System
Schedule of Employer Allocations and Pension Amounts (Continued)

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments
EMERY WATER CONSERV DIST	\$ 14,133	0.0081592%	\$ (3,453)	20,575	(21,902)	1,678	—
ENOCH CITY	37,542	0.0216734	(9,173)	54,655	(58,179)	4,456	—
EPHRAIM CITY	61,206	0.0353351	(14,955)	89,106	(94,852)	7,266	—
ESCALANTE CITY	3,402	0.0019638	(831)	4,952	(5,272)	404	—
ESPERANZA ELEMENTARY SCHOOL	22,167	0.0127973	(5,416)	32,271	(34,353)	2,631	—
EUREKA CITY CORPORATION	2,716	0.0015680	(664)	3,954	(4,209)	322	—
FAIRVIEW CITY	11,341	0.0065475	(2,771)	16,511	(17,576)	1,346	—
FARMINGTON CITY	100,489	0.0580138	(24,554)	146,296	(155,730)	11,929	—
FARR WEST CITY	14,333	0.0082749	(3,502)	20,867	(22,213)	1,701	—
FAST FORWARD CHARTER HS	51,051	0.0294729	(12,474)	74,323	(79,116)	6,060	—
FERRON CITY	8,857	0.0051133	(2,164)	12,894	(13,726)	1,051	—
FILLMORE CITY	13,617	0.0078616	(3,327)	19,825	(21,103)	1,616	—
FIVE-COUNTY ASSN OF GOVTS	107,400	0.0620037	(26,242)	156,357	(166,441)	12,749	—
FOX HOLLOW GOLF COURSE	15,680	0.0090525	(3,831)	22,828	(24,300)	1,861	—
FRANCIS CITY	7,050	0.0040703	(1,723)	10,264	(10,926)	837	—
FRUIT HEIGHTS CITY	10,354	0.0059775	(2,530)	15,074	(16,046)	1,229	—
GARFIELD COUNTY	66,827	0.0385804	(16,329)	97,290	(103,564)	7,933	—
GARFIELD SCHOOL DISTRICT	191,224	0.1103968	(46,724)	278,392	(296,346)	22,699	—
GARLAND CITY	6,007	0.0034679	(1,468)	8,745	(9,309)	713	—
GRAND COUNTY	229,942	0.1327496	(56,185)	334,760	(356,349)	27,296	—
GRAND COUNTY EMS SSD	49,266	0.0284422	(12,038)	71,724	(76,349)	5,848	—
GRAND SCHOOL DISTRICT	437,608	0.2526384	(106,926)	637,089	(678,175)	51,947	—
GRAND WATER/SEWER SERVICE	18,545	0.0107064	(4,531)	26,999	(28,740)	2,201	—
GRANGER-HUNTER IMP DIST	178,129	0.1028368	(43,524)	259,328	(276,052)	21,145	—
GRANITE SCHOOL DISTRICT	9,818,195	5.6682137	(2,398,998)	14,293,765	(15,215,575)	1,165,482	—
GRANITE UNISERV	3,827	0.0022094	(935)	5,572	(5,931)	454	—
GRANTSVILLE CITY	93,503	0.0539811	(22,847)	136,126	(144,905)	11,099	—
GREATER SALT LAKE MUNICIPAL SD	96,320	0.0556071	(23,535)	140,227	(149,270)	11,434	—
GUNNISON CITY	10,227	0.0059040	(2,499)	14,888	(15,849)	1,214	—
GUNNISON VALLEY HOSPITAL	256,550	0.1481110	(62,686)	373,498	(397,585)	30,454	—
HEBER CITY	175,205	0.1011490	(42,810)	255,072	(271,521)	20,798	—
HEBER LIGHT & POWER	95,293	0.0550141	(23,284)	138,731	(147,678)	11,312	—
HEBER VALLEY HISTORIC RAILROAD	21,731	0.0125455	(5,310)	31,636	(33,677)	2,580	—
HERRIMAN CITY	278,941	0.1610377	(68,157)	406,095	(432,285)	33,112	—
HIGH DESERT UNISERV	2,127	0.0012277	(520)	3,096	(3,296)	252	—
HIGH SCHOOL ACTIVITIES ASSN	8,184	0.0047248	(2,000)	11,915	(12,683)	972	—
HIGHLAND CITY	61,519	0.0355161	(15,032)	89,562	(95,338)	7,303	—
HINCKLEY TOWN	4,470	0.0025807	(1,092)	6,508	(6,928)	531	—
HONEYVILLE CITY	1,999	0.0011539	(488)	2,910	(3,097)	237	—
HOOPER CITY	24,946	0.0144018	(6,095)	36,318	(38,660)	2,961	—
HOOPER WATER IMPROV DIST	12,169	0.0070255	(2,973)	17,716	(18,859)	1,445	—
HOUSING AUTH OF CARBON CO	14,214	0.0082057	(3,473)	20,693	(22,027)	1,687	—
HOUSING AUTHORITY OF SLC	192,756	0.1112811	(47,098)	280,622	(298,719)	22,881	—
HOUSING AUTHORITY OGDEN CITY	31,037	0.0179182	(7,584)	45,185	(48,099)	3,684	—
HOUSING CONNECT	316,427	0.1826786	(77,316)	460,668	(490,377)	37,562	—
HURRICANE CITY	161,963	0.0935040	(39,574)	235,793	(250,999)	19,226	—
HURRICANE VALLEY FIRE SSD	9,570	0.0055247	(2,338)	13,932	(14,830)	1,136	—
HYDE PARK CITY	12,293	0.0070972	(3,004)	17,897	(19,052)	1,459	—
HYRUM CITY	35,439	0.0204594	(8,659)	51,593	(54,921)	4,207	—
INTECH COLLEGIATE HIGH SCHOOL	47,057	0.0271666	(11,498)	68,507	(72,925)	5,586	—
IRON COUNTY	265,113	0.1530543	(64,778)	385,963	(410,854)	31,471	—
IRON SCHOOL DISTRICT	1,190,270	0.6871633	(290,833)	1,732,848	(1,844,600)	141,293	—
ITINERIS HIGH SCHOOL	54,170	0.0312730	(13,236)	78,862	(83,948)	6,430	—
IVINS CITY	80,497	0.0464721	(19,669)	117,191	(124,748)	9,555	—
JORDAN SCHOOL DISTRICT	9,230,046	5.3286654	(2,255,289)	13,437,512	(14,304,102)	1,095,665	—
JORDAN UNISERV	7,451	0.0043014	(1,821)	10,847	(11,547)	884	—
JORDAN VALLEY WATER CONSERV	266,773	0.1540124	(65,184)	388,379	(413,426)	31,668	—
JORDANELLE SSD	83,655	0.0482957	(20,441)	121,789	(129,643)	9,930	—
JUAB COUNTY	75,899	0.0438180	(18,545)	110,498	(117,624)	9,010	—
JUAB SCHOOL DISTRICT	334,268	0.1929785	(81,676)	486,642	(518,025)	39,680	—

Utah Retirement Systems

Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
									Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
3,220	1,561	6,459	445	8,533	33	272	9,283	11,767	187	—	11,954
8,553	5,443	18,452	1,182	22,665	87	—	23,934	31,256	621	—	31,877
13,945	9,268	30,479	1,927	36,952	141	—	39,020	50,957	1,050	—	52,007
775	668	1,847	107	2,054	8	—	2,169	2,832	60	—	2,892
5,050	4,354	12,035	698	13,383	51	—	14,132	18,455	392	—	18,847
619	573	1,514	86	1,640	6	—	1,732	2,261	59	—	2,320
2,584	1,959	5,889	357	6,847	26	—	7,230	9,442	206	—	9,648
22,894	11,293	46,116	3,164	60,669	232	—	64,065	83,663	1,464	—	85,127
3,266	2,640	7,607	451	8,654	33	—	9,138	11,933	284	—	12,217
11,631	6,018	23,709	1,607	30,822	118	139	32,686	42,503	750	—	43,253
2,018	1,277	4,346	279	5,347	20	82	5,728	7,374	151	—	7,525
3,102	1,600	6,318	429	8,221	31	193	8,874	11,337	189	—	11,526
24,469	14,815	52,033	3,381	64,841	248	—	68,470	89,417	1,750	—	91,167
3,572	2,823	8,256	494	9,467	36	—	9,997	13,055	272	—	13,327
1,606	1,378	3,821	222	4,257	16	269	4,764	5,870	111	—	5,981
2,359	1,753	5,341	326	6,251	24	781	7,382	8,620	150	—	8,770
15,225	9,768	32,926	2,104	40,346	154	—	42,604	55,638	1,123	—	56,761
43,567	31,385	97,651	6,020	115,449	442	—	121,911	159,205	3,390	—	162,595
1,369	1,437	3,519	189	3,627	14	940	4,770	5,001	97	—	5,098
52,388	31,644	111,328	7,239	138,825	531	—	146,595	191,441	3,815	—	195,256
11,224	9,979	27,051	1,551	29,744	114	—	31,409	41,017	1,043	—	42,060
99,700	57,019	208,666	13,777	264,200	1,011	—	278,988	364,334	6,968	—	371,302
4,225	2,798	9,224	584	11,196	43	875	12,698	15,440	263	—	15,703
40,583	23,995	85,723	5,608	107,543	411	—	113,562	148,303	2,888	—	151,191
2,236,887	1,379,518	4,781,887	309,093	5,927,618	22,679	—	6,259,390	8,174,235	162,285	—	8,336,520
872	829	2,155	120	2,311	9	—	2,440	3,186	82	—	3,268
21,303	14,747	47,149	2,944	56,452	216	—	59,612	77,847	1,621	—	79,468
21,945	20,730	54,109	3,032	58,152	222	—	61,406	80,192	2,092	—	82,284
2,330	1,567	5,111	322	6,174	24	—	6,520	8,514	173	—	8,687
58,450	39,597	128,501	8,077	154,889	593	—	163,559	213,594	4,265	—	217,859
39,917	25,738	86,453	5,516	105,778	405	2,079	113,778	145,869	2,776	—	148,645
21,711	12,784	45,807	3,000	57,532	220	—	60,752	79,337	1,593	—	80,930
4,951	2,327	9,858	684	13,120	50	26	13,880	18,092	327	—	18,419
63,551	40,846	137,509	8,782	168,408	644	—	177,834	232,235	4,816	—	237,051
484	226	962	67	1,284	5	5	1,361	1,770	32	—	1,802
1,865	1,130	3,967	258	4,941	19	9	5,227	6,814	133	—	6,947
14,016	10,461	31,780	1,937	37,141	142	221	39,441	51,218	1,066	—	52,284
1,018	824	2,373	141	2,699	10	608	3,458	3,722	48	—	3,770
455	393	1,085	63	1,207	5	—	1,275	1,664	35	—	1,699
5,683	3,907	12,551	785	15,061	58	1,046	16,950	20,769	399	—	21,168
2,773	1,910	6,128	383	7,347	28	—	7,758	10,132	217	—	10,349
3,238	2,339	7,264	447	8,581	33	—	9,061	11,834	258	—	12,092
43,916	26,725	93,522	6,068	116,374	445	3,593	126,480	160,481	2,891	—	163,372
7,071	4,399	15,154	977	18,738	72	—	19,787	25,840	529	—	26,369
72,092	44,787	154,441	9,962	191,039	731	—	201,732	263,444	5,311	—	268,755
36,900	24,262	80,388	5,099	97,783	374	—	103,256	134,844	2,788	—	137,632
2,180	1,776	5,092	301	5,778	22	81	6,182	7,967	170	—	8,137
2,801	2,245	6,505	387	7,422	28	204	8,041	10,235	217	—	10,452
8,074	5,529	17,810	1,116	21,396	82	—	22,594	29,505	616	—	30,121
10,721	6,331	22,638	1,481	28,410	109	—	30,000	39,177	767	—	39,944
60,401	36,669	128,541	8,346	160,059	612	—	169,017	220,722	4,315	—	225,037
271,180	177,291	589,764	37,472	718,611	2,749	—	758,832	990,971	20,196	—	1,011,167
12,341	8,517	27,288	1,705	32,704	125	—	34,534	45,099	982	—	46,081
18,340	11,231	39,126	2,534	48,599	186	—	51,319	67,018	1,350	—	68,368
2,102,888	1,360,977	4,559,530	290,577	5,572,530	21,321	—	5,884,428	7,684,566	157,748	—	7,842,314
1,697	1,372	3,953	235	4,498	17	160	4,910	6,203	123	—	6,326
60,779	39,404	131,851	8,398	161,061	616	—	170,075	222,104	4,578	—	226,682
19,059	13,056	42,045	2,634	50,506	193	—	53,333	69,648	1,490	—	71,138
17,292	12,098	38,400	2,389	45,823	175	—	48,387	63,191	1,327	—	64,518
76,156	48,838	164,674	10,523	201,810	772	—	213,105	278,298	5,636	—	283,934

Tier 2 Public Employees Contributory Retirement System
Schedule of Employer Allocations and Pension Amounts (Continued)

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments
JUAB SPECIAL SERVICE FIRE DIST	\$ 8,126	0.0046915%	\$ (1,986)	11,831	(12,594)	965	—
KAMAS CITY	8,258	0.0047676	(2,018)	12,023	(12,798)	980	—
KANE COUNTY	193,553	0.1117412	(47,293)	281,782	(299,955)	22,976	—
KANE COUNTY WATER CONSERV DIST	22,603	0.0130493	(5,523)	32,907	(30,029)	2,683	—
KANE SCHOOL DISTRICT	237,847	0.1373131	(58,116)	346,268	(368,599)	28,234	—
KANOSH TOWN CORPORATION	2,825	0.0016311	(690)	4,113	(4,378)	335	—
KAYSVILLE CITY	141,534	0.0817099	(34,583)	206,051	(219,339)	16,801	—
KEARNS IMPROVEMENT DIST	34,866	0.0201290	(8,519)	50,760	(54,034)	4,139	—
LAVERKIN CITY	17,836	0.0102969	(4,358)	25,966	(27,641)	2,117	—
LAYTON CITY	320,289	0.1849086	(78,260)	466,292	(496,363)	38,020	—
LEHI CITY	503,450	0.2906501	(123,014)	732,944	(780,212)	59,763	—
LEWISTON CITY	22,885	0.0132118	(5,592)	33,317	(35,465)	2,717	—
LINDON CITY	68,209	0.0393784	(16,666)	99,302	(105,706)	8,097	—
LOGAN CITY	517,955	0.2990241	(126,558)	754,061	(802,691)	61,484	—
LOGAN SCHOOL DISTRICT	862,399	0.4978778	(210,720)	1,255,519	(1,336,488)	102,372	—
LONE PEAK PS DISTRICT	3,267	0.0018864	(798)	4,757	(5,064)	388	—
MANTI CITY	28,123	0.0162361	(6,872)	40,943	(43,584)	3,338	—
MAPLETON CITY	50,135	0.0289440	(12,250)	72,989	(77,696)	5,951	—
MARRIOTT-SLATERVILLE CITY	12,942	0.0074715	(3,162)	18,841	(20,056)	1,536	—
MAYFIELD TOWN	968	0.0005588	(237)	1,409	(1,500)	115	—
METRO WATER DIST SLC/SANDY	102,906	0.0594097	(25,144)	149,816	(159,478)	12,216	—
MIDVALE CITY	215,100	0.1241807	(52,558)	313,152	(333,347)	25,534	—
MIDVALLEY IMPROVEMENT DISTRICT	12,495	0.0072133	(3,053)	18,190	(19,363)	1,483	—
MIDWAY CITY	40,075	0.0231360	(9,792)	58,343	(62,106)	4,757	—
MILITARY INSTALLATION DEVEL	20,728	0.0119665	(5,065)	30,176	(32,122)	2,461	—
MILLARD CO CARE & REHAB INC	70,457	0.0406763	(17,216)	102,575	(109,190)	8,364	—
MILLARD COUNTY	154,942	0.0894507	(37,859)	225,571	(240,119)	18,393	—
MILLARD SCHOOL DISTRICT	517,703	0.2988792	(126,497)	753,696	(802,302)	61,455	—
MILLCREEK CITY	87,522	0.0505277	(21,385)	127,418	(135,635)	10,389	—
MILLVILLE CITY	1,429	0.0008249	(349)	2,080	(2,214)	170	—
MINERSVILLE TOWN	3,170	0.0018303	(775)	4,616	(4,913)	376	—
MONA CITY	7,691	0.0044400	(1,879)	11,197	(11,919)	913	—
MONROE CITY	13,804	0.0079693	(3,373)	20,097	(21,393)	1,639	—
MONTICELLO ACADEMY	185,634	0.1071695	(45,358)	270,254	(287,682)	22,036	—
MORGAN CITY CORPORATION	38,703	0.0223440	(9,457)	56,346	(59,980)	4,594	—
MORGAN COUNTY	47,745	0.0275640	(11,666)	69,509	(73,992)	5,668	—
MORGAN SCHOOL DISTRICT	440,799	0.2544809	(107,706)	641,735	(683,121)	52,326	—
MORONI CITY	5,287	0.0030525	(1,292)	7,698	(8,194)	628	—
MOUNT PLEASANT CITY	34,741	0.0200567	(8,489)	50,578	(53,840)	4,124	—
MOUNTAIN REGIONAL WATER SSD	58,581	0.0338196	(14,314)	85,284	(90,784)	6,954	—
MOUNTAINLAND ASSN OF GOVT	110,925	0.0640391	(27,104)	161,490	(171,905)	13,168	—
MT OLYMPUS IMPROVEMENT DIST	48,769	0.0281555	(11,916)	71,001	(75,580)	5,789	—
MURRAY CITY	473,932	0.2736091	(115,802)	689,971	(734,468)	56,259	—
MURRAY SCHOOL DISTRICT	959,471	0.5539190	(234,439)	1,396,840	(1,486,923)	113,895	—
MYTON CITY	4,460	0.0025748	(1,090)	6,493	(6,912)	529	—
N TOOELE CO FIRE PROTECTION SD	2,759	0.0015926	(674)	4,016	(4,275)	327	—
N UT ENVIRONMENTAL RSRC AGCY	32,553	0.0187935	(7,954)	47,392	(50,449)	3,864	—
NEBO CREDIT UNION	42,615	0.0246024	(10,413)	62,041	(66,042)	5,059	—
NEBO SCHOOL DISTRICT	4,515,478	2.6068634	(1,103,321)	6,573,834	(6,997,782)	536,016	—
NEPHI CITY	88,402	0.0510361	(21,600)	128,700	(137,000)	10,494	—
NIBLEY CITY CORPORATION	41,509	0.0239637	(10,142)	60,430	(64,327)	4,927	—
NOAH WEBSTER ACADEMY INC	71,794	0.0414480	(17,542)	104,521	(111,262)	8,522	—
NORTH DAVIS CO SEWER DIST	59,113	0.0341269	(14,444)	86,059	(91,609)	7,017	—
NORTH EMERY WATER USERS SSD	10,668	0.0061591	(2,607)	15,532	(16,533)	1,266	—
NORTH FORK SSD	1,101	0.0006358	(269)	1,603	(1,707)	131	—
NORTH LOGAN CITY	80,841	0.0466708	(19,753)	117,692	(125,282)	9,596	—
NORTH OGDEN CITY	97,495	0.0562857	(23,822)	141,938	(151,092)	11,573	—
NORTH PARK POLICE AGENCY	7,501	0.0043307	(1,833)	10,921	(11,625)	890	—
NORTH POINTE SOLID WASTE	56,634	0.0326956	(13,838)	82,450	(87,767)	6,723	—
NORTH SANPETE SCHOOL DISTRICT	294,249	0.1698748	(71,897)	428,380	(456,007)	34,929	—

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
									Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
1,851	1,780	4,596	256	4,906	19	—	5,181	6,766	177	—	6,943
1,881	1,315	4,176	260	4,986	19	—	5,265	6,875	152	—	7,027
44,097	22,244	89,317	6,093	116,855	447	—	123,395	161,144	2,931	—	164,075
5,150	2,774	10,607	712	13,646	52	—	14,410	18,819	350	—	19,169
54,189	31,621	114,044	7,488	143,597	549	—	151,634	198,022	3,861	—	201,883
644	555	1,534	89	1,706	7	—	1,802	2,352	50	—	2,402
32,246	20,221	69,268	4,456	85,449	327	—	90,232	117,835	2,313	—	120,148
7,944	4,710	16,793	1,098	21,050	81	663	22,892	29,028	514	—	29,542
4,064	2,461	8,642	561	10,768	41	—	11,370	14,849	290	—	15,139
72,972	40,393	151,385	10,083	193,371	740	—	204,194	266,660	5,141	—	271,801
114,701	73,192	247,656	15,849	303,952	1,163	—	320,964	419,152	8,454	—	427,606
5,214	3,274	11,205	720	13,816	53	—	14,589	19,053	373	—	19,426
15,540	10,941	34,578	2,147	41,181	158	—	43,486	56,788	1,243	—	58,031
118,006	70,210	249,700	16,306	312,709	1,196	—	330,211	431,228	8,446	—	439,674
196,481	120,050	418,903	27,150	520,663	1,992	—	549,805	717,999	14,293	—	732,292
744	706	1,838	103	1,973	8	80	2,164	2,720	57	—	2,777
6,407	3,803	13,548	885	16,979	65	—	17,929	23,414	447	—	23,861
11,422	7,474	24,847	1,578	30,269	116	—	31,963	41,741	866	—	42,607
2,949	2,387	6,872	407	7,813	30	—	8,250	10,775	250	—	11,025
221	323	659	30	584	2	98	714	806	24	—	830
23,445	16,261	51,922	3,240	62,129	238	—	65,607	85,676	1,814	—	87,490
49,006	28,826	103,366	6,772	129,864	497	—	137,133	179,083	3,478	—	182,561
2,847	1,779	6,109	393	7,543	29	—	7,965	10,402	213	—	10,615
9,130	5,187	19,074	1,262	24,195	93	89	25,639	33,365	627	—	33,992
4,722	4,379	11,562	653	12,514	48	—	13,215	17,257	442	—	17,699
16,052	11,760	36,176	2,218	42,538	163	4,846	49,765	58,660	1,048	—	59,708
35,301	23,428	77,122	4,878	93,544	358	—	98,780	128,999	2,681	—	131,680
117,949	74,824	254,228	16,298	312,557	1,196	—	330,051	431,019	8,536	—	439,555
19,940	15,023	45,352	2,755	52,840	202	—	55,797	72,867	1,660	—	74,527
326	585	1,081	45	863	3	499	1,410	1,190	22	—	1,212
722	591	1,689	100	1,914	7	48	2,069	2,640	59	—	2,699
1,752	1,648	4,313	242	4,643	18	—	4,903	6,403	166	—	6,569
3,145	2,504	7,288	435	8,334	32	—	8,801	11,493	258	—	11,751
42,293	27,801	92,130	5,844	112,074	429	—	118,347	154,551	3,094	—	157,645
8,818	6,549	19,961	1,218	23,367	89	—	24,674	32,223	690	—	32,913
10,878	6,192	22,738	1,503	28,825	110	—	30,438	39,751	736	—	40,487
100,428	64,880	217,634	13,877	266,127	1,018	—	281,022	366,992	7,541	—	374,533
1,205	618	2,451	166	3,192	12	98	3,468	4,402	70	—	4,472
7,915	5,222	17,261	1,094	20,975	80	—	22,149	28,924	626	—	29,550
13,346	8,541	28,841	1,844	35,367	135	—	37,346	48,772	973	—	49,745
25,272	17,914	56,354	3,492	66,970	256	—	70,718	92,352	1,992	—	94,344
11,111	6,486	23,386	1,535	29,444	113	—	31,092	40,604	784	—	41,388
107,976	65,579	229,814	14,920	286,131	1,095	—	302,146	394,577	7,779	—	402,356
218,597	136,926	469,418	30,206	579,269	2,216	—	611,691	798,817	16,042	—	814,859
1,016	606	2,151	140	2,693	10	1	2,844	3,713	68	—	3,781
628	547	1,502	87	1,665	6	—	1,758	2,297	50	—	2,347
7,417	6,102	17,383	1,025	19,654	75	—	20,754	27,102	593	—	27,695
9,709	6,791	21,559	1,342	25,728	98	—	27,168	35,480	770	—	36,250
1,028,765	602,816	2,167,597	142,155	2,726,166	10,430	—	2,878,751	3,759,406	72,407	—	3,831,813
20,141	12,694	43,329	2,783	53,372	204	—	56,359	73,600	1,495	—	75,095
9,457	5,365	19,749	1,307	25,060	96	—	26,463	34,558	659	—	35,217
16,357	7,454	32,333	2,260	43,345	166	611	46,382	59,773	945	—	60,718
13,468	8,759	29,244	1,861	35,689	137	—	37,687	49,215	1,016	—	50,231
2,431	1,410	5,107	336	6,441	25	86	6,888	8,882	164	—	9,046
251	570	952	35	665	3	675	1,378	917	(3)	—	914
18,418	12,261	40,275	2,545	48,807	187	—	51,539	67,305	1,399	—	68,704
22,212	11,973	45,758	3,069	58,862	225	—	62,156	81,171	1,550	—	82,721
1,709	1,496	4,095	236	4,529	17	—	4,782	6,245	154	—	6,399
12,903	7,907	27,533	1,783	34,192	131	—	36,106	47,151	939	—	48,090
67,039	41,205	143,173	9,263	177,649	680	—	187,592	244,980	4,866	—	249,846

Tier 2 Public Employees Contributory Retirement System
Schedule of Employer Allocations and Pension Amounts (Continued)

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments
NORTH SUMMIT SCHOOL DISTRICT	\$ 134,932	0.0778985%	\$ (32,970)	196,440	(209,108)	16,017	—
NORTHEASTERN COUNSELING CTR	126,559	0.0730645	(30,924)	184,250	(196,132)	15,023	—
NUAMES CHARTER SCHOOL	114,148	0.0658998	(27,891)	166,182	(176,899)	13,550	—
OAKLEY CITY	14,220	0.0082093	(3,474)	20,702	(22,037)	1,688	—
OGDEN CITY CORP	783,946	0.4525859	(191,551)	1,141,304	(1,214,907)	93,059	—
OGDEN SCHOOL DISTRICT	2,174,209	1.2552084	(531,251)	3,165,310	(3,369,442)	258,092	—
OGDEN-WEBER TECH COLLEGE	41,168	0.0237671	(10,059)	59,934	(63,800)	4,887	—
OQUIRRH REC AND PARKS DISTRICT	11,686	0.0067467	(2,855)	17,013	(18,111)	1,387	—
ORANGEVILLE CITY	2,276	0.0013142	(556)	3,314	(3,528)	270	—
ORDERVILLE TOWN	5,556	0.0032076	(1,358)	8,089	(8,610)	660	—
PANGUITCH CITY CORPORATION	15,241	0.0087987	(3,724)	22,188	(23,619)	1,809	—
PARK CITY	993,232	0.5734098	(242,688)	1,445,991	(1,539,243)	117,903	—
PARK CITY FIRE SERVICE	33,849	0.0195417	(8,271)	49,279	(52,457)	4,018	—
PARK CITY SCHOOL DISTRICT	1,381,991	0.7978475	(337,679)	2,011,965	(2,141,717)	164,051	—
PAROWAN CITY	19,828	0.0114468	(4,845)	28,866	(30,727)	2,354	—
PAYSON CITY	171,323	0.0989075	(41,861)	249,419	(265,504)	20,337	—
PERRY CITY	18,670	0.0107783	(4,562)	27,180	(28,933)	2,216	—
PIUTE COUNTY	9,968	0.0057545	(2,436)	14,511	(15,447)	1,183	—
PIUTE SCHOOL DISTRICT	77,851	0.0449448	(19,022)	113,339	(120,648)	9,241	—
PLAIN CITY	12,052	0.0069581	(2,945)	17,547	(18,678)	1,431	—
PLEASANT GROVE CITY	139,172	0.0803463	(34,006)	202,613	(215,679)	16,521	—
PLEASANT VIEW CITY	25,668	0.0148185	(6,272)	37,368	(39,778)	3,047	—
POWDER MOUNTAIN WATER & SEWER	17,881	0.0103228	(4,369)	26,031	(27,710)	2,123	—
PRICE CITY	66,986	0.0386722	(16,368)	97,521	(103,810)	7,952	—
PRICE RIVER WATER IMPROVE	37,806	0.0218262	(9,238)	55,040	(58,590)	4,488	—
PROVIDENCE CITY	28,426	0.0164109	(6,946)	41,384	(44,053)	3,374	—
PROVO CITY CORP	1,018,504	0.5879997	(248,863)	1,482,783	(1,578,408)	120,903	—
PROVO HOUSING AUTHORITY	21,119	0.0121926	(5,160)	30,747	(32,729)	2,507	—
PROVO RIVER WATER USERS	25,288	0.0145994	(6,179)	36,816	(39,190)	3,002	—
PROVO SCHOOL DISTRICT	2,369,715	1.3680775	(579,021)	3,449,937	(3,672,424)	281,300	—
RICH COUNTY	29,466	0.0170114	(7,200)	42,898	(45,665)	3,498	—
RICH SCHOOL DISTRICT	80,986	0.0467547	(19,788)	117,903	(125,507)	9,614	—
RICHFIELD CITY	25,033	0.0144519	(6,117)	36,444	(38,794)	2,972	—
RICHMOND CITY	19,297	0.0111405	(4,715)	28,093	(29,905)	2,291	—
RIVERDALE CITY	55,456	0.0320159	(13,550)	80,736	(85,942)	6,583	—
ROOSEVELT CITY	51,796	0.0299029	(12,656)	75,407	(80,270)	6,149	—
ROY CITY	118,448	0.0683820	(28,942)	172,442	(183,562)	14,061	—
S UTAH VALLEY ELECTRIC SVC DST	45,286	0.0261442	(11,065)	65,929	(70,181)	5,376	—
S UTAH VALLEY SOLID WASTE	56,034	0.0323493	(13,691)	81,577	(86,837)	6,652	—
SALEM CITY	92,036	0.0531339	(22,488)	133,990	(142,631)	10,925	—
SALINA CITY	12,767	0.0073703	(3,119)	18,586	(19,785)	1,515	—
SALT LAKE ARTS ACADEMY	59,972	0.0346231	(14,654)	87,310	(92,941)	7,119	—
SALT LAKE CITY CORP	4,829,281	2.7880277	(1,179,997)	7,030,683	(7,484,094)	573,266	—
SALT LAKE CITY PUBLIC LIBRARY	251,976	0.1454702	(61,568)	366,838	(390,496)	29,911	—
SALT LAKE CO SERV AREA 3	5,093	0.0029405	(1,245)	7,415	(7,893)	605	—
SALT LAKE COMMUNITY COLLEGE	409,916	0.2366513	(100,160)	596,773	(635,259)	48,660	—
SALT LAKE COUNTY	5,391,341	3.1125148	(1,317,332)	7,848,955	(8,355,137)	639,986	—
SALT LAKE SCHOOL DISTRICT	3,821,119	2.2059979	(933,660)	5,562,955	(5,921,711)	453,591	—
SAN JUAN COUNTY	131,816	0.0760994	(32,208)	191,903	(204,279)	15,647	—
SAN JUAN MENTAL HEALTH	44,466	0.0256710	(10,865)	64,736	(68,910)	5,278	—
SAN JUAN SCHOOL DISTRICT	626,703	0.3618063	(153,130)	912,382	(971,221)	74,394	—
SANDY CITY	612,793	0.3537760	(149,731)	892,131	(949,665)	72,742	—
SANDY SUBURBAN IMP DIST	5,667	0.0032719	(1,385)	8,251	(8,783)	673	—
SANPETE COUNTY	94,294	0.0544378	(23,040)	137,278	(146,131)	11,193	—
SANTAQUIN CITY	62,537	0.0361039	(15,281)	91,045	(96,916)	7,424	—
SEVIER COUNTY	108,825	0.0628264	(26,590)	158,432	(168,649)	12,918	—
SEVIER SCHOOL DISTRICT	536,192	0.3095530	(131,014)	780,612	(830,954)	63,649	—
SIX-COUNTY ASSOC OF GOVT	45,792	0.0264364	(11,189)	66,666	(70,965)	5,436	—
SLC MOSQUITO ABATEMENT	34,218	0.0197548	(8,361)	49,816	(53,029)	4,062	—
SMITHFIELD CITY CORP	42,170	0.0243455	(10,304)	61,393	(65,352)	5,006	—

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
									Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
30,742	20,152	66,911	4,248	81,464	312	—	86,024	112,339	2,300	—	114,639
28,834	17,464	61,321	3,984	76,408	292	—	80,684	105,368	2,127	—	107,495
26,006	17,674	57,230	3,594	68,916	264	817	73,591	95,035	2,034	—	97,069
3,240	2,101	7,029	448	8,585	33	113	9,179	11,839	229	—	12,068
178,607	106,751	378,417	24,680	473,298	1,811	—	499,789	652,682	12,767	—	665,449
495,352	279,820	1,033,264	68,448	1,312,653	5,022	—	1,386,123	1,810,159	34,642	—	1,844,801
9,379	6,038	20,304	1,296	24,855	95	—	26,246	34,275	693	—	34,968
2,662	3,630	7,679	368	7,055	27	1,943	9,393	9,730	223	—	9,953
519	655	1,444	72	1,374	5	315	1,766	1,895	43	—	1,938
1,266	948	2,874	175	3,354	13	—	3,542	4,626	95	—	4,721
3,472	1,773	7,054	480	9,201	35	—	9,716	12,689	232	—	12,921
226,289	124,392	468,584	31,269	599,652	2,294	—	633,215	826,925	15,859	—	842,784
7,712	5,368	17,098	1,066	20,436	78	389	21,969	28,181	541	—	28,722
314,860	189,518	668,429	43,507	834,361	3,192	—	881,060	1,150,591	22,786	—	1,173,377
4,517	3,741	10,612	624	11,971	46	685	13,326	16,508	356	—	16,864
39,033	23,841	83,211	5,394	103,434	396	—	109,224	142,636	2,843	—	145,479
4,254	2,895	9,365	588	11,272	43	225	12,128	15,544	323	—	15,867
2,271	1,235	4,689	314	6,018	23	—	6,355	8,299	160	—	8,459
17,737	11,465	38,443	2,451	47,002	180	6	49,639	64,816	1,284	—	66,100
2,746	2,029	6,206	379	7,277	28	331	8,015	10,034	193	—	10,227
31,708	19,687	67,916	4,381	84,023	321	218	88,943	115,869	2,337	—	118,206
5,848	3,532	12,427	808	15,497	59	62	16,426	21,370	425	—	21,795
4,074	3,744	9,941	563	10,795	41	—	11,399	14,887	388	—	15,275
15,261	8,922	32,135	2,109	40,442	155	—	42,706	55,770	1,086	—	56,856
8,613	4,904	18,005	1,190	22,825	87	—	24,102	31,476	594	—	32,070
6,476	4,006	13,856	895	17,162	66	295	18,418	23,666	436	—	24,102
232,046	126,479	479,428	32,064	614,909	2,353	—	649,326	847,965	15,838	—	863,803
4,812	2,361	9,680	665	12,751	49	1,132	14,597	17,583	227	—	17,810
5,761	4,008	12,771	796	15,268	58	284	16,406	21,054	431	—	21,485
539,894	302,927	1,124,121	74,603	1,430,687	5,474	—	1,510,764	1,972,930	37,080	—	2,010,010
6,713	3,321	13,532	928	17,790	68	—	18,786	24,532	424	—	24,956
18,451	11,188	39,253	2,550	48,894	187	—	51,631	67,426	1,301	—	68,727
5,703	4,136	12,811	788	15,113	58	16	15,975	20,841	431	—	21,272
4,396	2,388	9,075	608	11,650	45	23	12,326	16,066	301	—	16,367
12,635	8,439	27,657	1,746	33,481	128	—	35,355	46,171	955	—	47,126
11,801	7,847	25,797	1,631	31,271	120	1,899	34,921	43,124	705	—	43,829
26,986	14,607	55,654	3,729	71,511	274	—	75,514	98,615	1,804	—	100,419
10,317	6,823	22,516	1,426	27,341	105	—	28,872	37,703	794	—	38,497
12,766	10,226	29,644	1,764	33,830	129	116	35,839	46,652	1,040	—	47,692
20,969	15,588	47,482	2,897	55,566	213	—	58,676	76,625	1,655	—	78,280
2,909	2,109	6,533	402	7,708	29	190	8,329	10,629	208	—	10,837
13,664	7,564	28,347	1,888	36,208	139	—	38,235	49,931	944	—	50,875
1,100,259	660,983	2,334,508	152,034	2,915,621	11,155	—	3,078,810	4,020,666	79,457	—	4,100,123
57,408	34,168	121,487	7,933	152,128	582	—	160,643	209,785	4,103	—	213,888
1,160	1,109	2,874	160	3,075	12	30	3,277	4,241	113	—	4,354
93,391	31,643	173,694	12,905	247,482	947	2,284	263,618	341,279	5,116	—	346,395
1,228,313	691,834	2,560,133	169,728	3,254,958	12,454	—	3,437,140	4,488,615	85,906	—	4,574,521
870,568	511,896	1,836,055	120,295	2,306,955	8,826	—	2,436,076	3,181,310	61,523	—	3,242,833
30,032	18,028	63,707	4,150	79,582	304	977	85,013	109,744	2,117	—	111,861
10,131	6,685	22,094	1,400	26,846	103	21	28,370	37,021	736	—	37,757
142,782	81,424	298,600	19,730	378,364	1,448	—	399,542	521,768	10,034	—	531,802
139,613	81,623	293,978	19,292	369,966	1,416	—	390,674	510,187	9,984	—	520,171
1,291	602	2,566	178	3,422	13	—	3,613	4,718	82	—	4,800
21,483	11,918	44,594	2,969	56,929	218	—	60,116	78,506	1,459	—	79,965
14,248	9,700	31,372	1,969	37,756	144	—	39,869	52,066	1,069	—	53,135
24,794	15,058	52,770	3,426	65,702	251	—	69,379	90,603	1,764	—	92,367
122,161	80,057	265,867	16,880	323,720	1,239	—	341,839	446,412	9,150	—	455,562
10,433	8,313	24,182	1,442	27,646	106	—	29,194	38,124	874	—	38,998
7,796	4,446	16,304	1,077	20,659	79	—	21,815	28,489	551	—	29,040
9,608	5,914	20,528	1,328	25,460	97	589	27,474	35,109	668	—	35,777

Tier 2 Public Employees Contributory Retirement System
Schedule of Employer Allocations and Pension Amounts (Continued)

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
SNOW COLLEGE	\$ 45,689	0.0263771%	\$ (11,164)	66,516	(70,806)	5,424	—
SNYDER BASIN SPECIAL REC DIST	98,014	0.0565854	(23,949)	142,694	(151,896)	11,635	—
SNYDERVILLE BASIN W R D	49,190	0.0283985	(12,019)	71,614	(76,232)	5,839	—
SO DAVIS METRO FIRE AGENCY	4,333	0.0025013	(1,059)	6,308	(6,714)	514	—
SO DAVIS RECREATION CENTER	37,321	0.0215462	(9,119)	54,334	(57,838)	4,430	—
SO SL VALLEY MOSQ ABATE	10,538	0.0060836	(2,575)	15,341	(16,331)	1,251	—
SO UTAH VALLEY ANIMAL SVCS SSD	6,122	0.0035345	(1,496)	8,913	(9,488)	727	—
SO UTAH VALLEY POWER SYSTEMS	6,215	0.0035879	(1,519)	9,048	(9,631)	738	—
SOLDIER HOLLOW CHARTER SCHOOL	68,568	0.0395857	(16,754)	99,825	(106,263)	8,139	—
SOLID WASTE SSD #1	70,741	0.0408397	(17,285)	102,987	(109,629)	8,397	—
SOUTH DAVIS SEWER DIST	84,697	0.0488969	(20,695)	123,305	(131,257)	10,054	—
SOUTH DAVIS WATER DIST	4,578	0.0026430	(1,119)	6,665	(7,095)	543	—
SOUTH OGDEN CITY	50,722	0.0292827	(12,394)	73,843	(78,606)	6,021	—
SOUTH OGDEN CONSERV DIST	60,450	0.0348986	(14,770)	88,005	(93,681)	7,176	—
SOUTH SANPETE SCHOOL DISTRICT	406,399	0.2346214	(99,300)	591,654	(629,810)	48,242	—
SOUTH SUMMIT SCHOOL DISTRICT	183,364	0.1058595	(44,804)	266,950	(284,166)	21,767	—
SOUTH VALLEY SEWER DISTRICT	148,283	0.0856065	(36,232)	215,877	(229,799)	17,602	—
SOUTH VALLEY WATER RECLAMATION	79,995	0.0461824	(19,546)	116,460	(123,971)	9,496	—
SOUTH WEBER CITY	40,804	0.0235571	(9,970)	59,405	(63,236)	4,844	—
SOUTHEASTERN UTAH AOG	70,946	0.0409586	(17,335)	103,287	(109,948)	8,422	—
SOUTHEASTERN UTAH HEALTH	109,805	0.0633922	(26,830)	159,859	(170,168)	13,035	—
SOUTHERN UTAH UNIVERSITY	589,733	0.3404632	(144,097)	858,560	(913,929)	70,005	—
SOUTHWEST EDUC DEVELOPMENT CTR	26,636	0.0153776	(6,508)	38,778	(41,279)	3,162	—
SOUTHWEST TECHNICAL COLLEGE	152,247	0.0878950	(37,200)	221,648	(235,943)	18,073	—
SPANISH FORK CITY	431,227	0.2489546	(105,367)	627,799	(668,286)	51,189	—
SPRING CITY	1,675	0.0009668	(409)	2,438	(2,595)	199	—
SPRINGVILLE CITY	321,190	0.1854284	(78,480)	467,602	(497,758)	38,127	—
ST GEORGE HOUSING AUTH	6,585	0.0038015	(1,609)	9,586	(10,205)	782	—
STANSBURY PARK IMPROV DIST	4,246	0.0024512	(1,037)	6,181	(6,580)	504	—
STANSBURY SERVICE AGENCY	46,830	0.0270356	(11,442)	68,177	(72,574)	5,559	—
STATE OF UTAH	29,994,019	17.3160670	(7,328,801)	43,666,631	(46,482,700)	3,560,479	—
SUCCESS ACADEMY	56,287	0.0324956	(13,753)	81,945	(87,230)	6,682	—
SUMMIT ACADEMY HIGH SCHOOL	130,248	0.0751945	(31,825)	189,621	(201,850)	15,461	—
SUMMIT ACADEMY INC	481,378	0.2779076	(117,621)	700,811	(746,006)	57,143	—
SUMMIT COUNTY	442,277	0.2553343	(108,067)	643,887	(685,411)	52,501	—
SUMMIT COUNTY SERVICE AREA 3	6,061	0.0034993	(1,481)	8,824	(9,393)	720	—
SUNSET CITY	17,034	0.0098339	(4,162)	24,799	(26,398)	2,022	—
SW BEHAVIORAL HEALTH CENTER	326,056	0.1882375	(79,669)	474,686	(505,299)	38,705	—
SW MOSQUITO ABATEMENT/CONTROL	16,767	0.0096799	(4,097)	24,410	(25,984)	1,990	—
SW UT PUBLIC HEALTH DEPT	140,706	0.0812322	(34,380)	204,847	(218,057)	16,703	—
SYRACUSE CITY CORP	123,484	0.0712894	(30,172)	179,773	(191,367)	14,658	—
TAYLOR WEST WEBER WTR IMP DIST	14,013	0.0080901	(3,424)	20,401	(21,717)	1,663	—
TAYLORSVILLE-BENNION IMP	64,605	0.0372976	(15,786)	94,055	(100,121)	7,669	—
TIMBERLAKES WATER SSD	23,330	0.0134690	(5,701)	33,965	(36,156)	2,769	—
TIMPANOGOS SSD	83,246	0.0480596	(20,341)	121,194	(129,010)	9,882	—
TINTIC SCHOOL DISTRICT	36,538	0.0210937	(8,928)	53,193	(56,623)	4,337	—
TOOELE CITY	182,957	0.1056240	(44,704)	266,356	(283,534)	21,718	—
TOOELE COUNTY	456,968	0.2638155	(111,657)	665,274	(708,178)	54,245	—
TOOELE COUNTY HOUSING	18,604	0.0107404	(4,546)	27,085	(28,831)	2,208	—
TOOELE SCHOOL DISTRICT	2,218,589	1.2808299	(542,095)	3,229,921	(3,438,220)	263,361	—
TOOELE TECHNICAL COLLEGE	42,111	0.0243117	(10,290)	61,308	(65,262)	4,999	—
TOQUERVILLE CITY	16,534	0.0095453	(4,040)	24,071	(25,623)	1,963	—
TORREY TOWN	3,547	0.0020475	(867)	5,163	(5,496)	421	—
TOWN OF ALTA	12,251	0.0070729	(2,994)	17,836	(18,986)	1,454	—
TOWN OF BRIAN HEAD	12,894	0.0074439	(3,151)	18,772	(19,982)	1,531	—
TOWN OF GARDEN CITY	18,664	0.0107753	(4,561)	27,173	(28,925)	2,216	—
TOWN OF GOSHEN	6,010	0.0034697	(1,469)	8,750	(9,314)	713	—
TOWN OF HIDEOUT	8,653	0.0049955	(2,114)	12,597	(13,410)	1,027	—
TOWN OF MANILA	8,129	0.0046932	(1,986)	11,835	(12,598)	965	—
TOWN OF MANTUA	4,993	0.0028824	(1,220)	7,269	(7,737)	593	—

Utah Retirement Systems

Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions	
									Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions		
10,409	4,903	20,736	1,438	27,584	106	837	29,965	38,039	664	—	38,703	
22,331	12,802	46,768	3,086	59,175	226	1,437	63,924	81,603	1,384	—	82,987	
11,207	6,466	23,512	1,549	29,698	114	—	31,361	40,954	799	—	41,753	
987	710	2,211	136	2,616	10	—	2,762	3,607	80	—	3,687	
8,503	5,806	18,739	1,175	22,532	86	—	23,793	31,072	661	—	31,733	
2,401	1,512	5,164	332	6,362	24	666	7,384	8,773	136	—	8,909	
1,395	714	2,836	193	3,696	14	—	3,903	5,097	93	—	5,190	
1,416	1,221	3,375	196	3,752	14	—	3,962	5,174	110	—	5,284	
15,622	10,379	34,140	2,159	41,397	158	—	43,714	57,087	1,206	—	58,293	
16,117	13,151	37,665	2,227	42,709	163	1,263	46,362	58,896	1,200	—	60,096	
19,297	15,800	45,151	2,666	51,135	196	977	54,974	70,515	1,658	—	72,173	
1,043	897	2,483	144	2,764	11	34	2,953	3,812	95	—	3,907	
11,556	7,431	25,008	1,597	30,623	117	202	32,539	42,229	853	—	43,082	
13,772	7,675	28,623	1,903	36,496	140	—	38,539	50,328	957	—	51,285	
92,590	58,220	199,052	12,794	245,359	939	—	259,092	338,352	6,875	—	345,227	
41,776	23,766	87,309	5,773	110,704	424	—	116,901	152,662	2,964	—	155,626	
33,783	20,057	71,442	4,668	89,524	343	242	94,777	123,455	2,347	—	125,802	
18,225	9,307	37,028	2,518	48,296	185	404	51,403	66,600	1,156	—	67,756	
9,297	5,700	19,841	1,285	24,635	94	—	26,014	33,972	661	—	34,633	
16,164	12,381	36,967	2,234	42,833	164	8	45,239	59,067	1,311	—	60,378	
25,017	18,747	56,799	3,457	66,293	254	—	70,004	91,419	2,025	—	93,444	
134,359	84,183	288,547	18,566	356,044	1,362	—	375,972	490,988	9,926	—	500,914	
6,069	3,253	12,484	839	16,081	62	311	17,293	22,176	381	—	22,557	
34,687	23,576	76,336	4,793	91,917	352	—	97,062	126,755	2,658	—	129,413	
98,247	61,103	210,539	13,576	260,348	996	—	274,920	359,022	7,093	—	366,115	
382	324	905	53	1,011	4	366	1,434	1,394	5	—	1,399	
73,177	43,255	154,559	10,112	193,914	742	—	204,768	267,410	5,166	—	272,576	
1,500	1,134	3,416	207	3,975	15	—	4,197	5,482	121	—	5,603	
967	862	2,333	134	2,563	10	—	2,707	3,535	93	—	3,628	
10,669	8,210	24,438	1,474	28,273	108	290	30,145	38,989	847	—	39,836	
6,833,565	3,910,797	14,304,841	944,253	18,108,535	69,277	—	19,122,065	24,971,816	478,161	—	25,449,977	
12,824	8,269	27,775	1,772	33,983	130	—	35,885	46,863	979	—	47,842	
29,675	16,152	61,288	4,100	78,636	301	—	83,037	108,439	2,023	—	110,462	
109,673	59,346	226,162	15,155	290,626	1,112	—	306,893	400,776	7,603	—	408,379	
100,764	60,360	213,625	13,924	267,020	1,022	—	281,966	368,222	7,105	—	375,327	
1,381	1,209	3,310	191	3,659	14	—	3,864	5,046	111	—	5,157	
3,881	2,351	8,254	536	10,284	39	—	10,859	14,182	284	—	14,466	
74,285	41,231	154,221	10,265	196,852	753	—	207,870	271,461	5,088	—	276,549	
3,820	2,483	8,293	528	10,123	39	413	11,103	13,960	242	—	14,202	
32,057	21,304	70,064	4,430	84,950	325	—	89,705	117,146	2,435	—	119,581	
28,133	17,141	59,932	3,887	74,552	285	—	78,724	102,808	2,032	—	104,840	
3,193	2,153	7,009	441	8,460	32	—	8,933	11,667	253	—	11,920	
14,719	9,117	31,505	2,034	39,005	149	—	41,188	53,788	1,073	—	54,861	
5,315	3,705	11,789	734	14,085	54	—	14,873	19,424	420	—	19,844	
18,966	9,834	38,682	2,621	50,259	192	—	53,072	69,308	1,291	—	70,599	
8,324	5,791	18,452	1,150	22,059	84	—	23,293	30,420	633	—	31,053	
41,683	24,374	87,775	5,760	110,458	423	—	116,641	152,322	2,945	—	155,267	
104,111	61,039	219,395	14,386	275,889	1,056	—	291,331	380,453	7,373	—	387,826	
4,239	2,082	8,529	586	11,232	43	269	12,130	15,489	262	—	15,751	
505,463	325,754	1,094,578	69,845	1,339,447	5,125	—	1,414,417	1,847,108	37,140	—	1,884,248	
9,594	5,387	19,980	1,326	25,424	97	—	26,847	35,060	629	—	35,689	
3,767	2,928	8,658	521	9,982	38	912	11,453	13,765	273	—	14,038	
808	315	1,544	112	2,141	8	—	2,261	2,953	43	—	2,996	
2,791	1,905	6,150	386	7,397	28	—	7,811	10,200	214	—	10,414	
2,938	1,900	6,369	406	7,785	30	—	8,221	10,735	217	—	10,952	
4,252	2,181	8,649	588	11,268	43	—	11,899	15,539	272	—	15,811	
1,369	1,095	3,177	189	3,628	14	767	4,598	5,004	68	—	5,072	
1,971	1,700	4,698	272	5,224	20	—	5,516	7,204	153	—	7,357	
1,852	1,246	4,063	256	4,908	19	158	5,341	6,768	128	—	6,896	
1,138	1,041	2,772	157	3,014	12	48	3,231	4,157	99	—	4,256	

Tier 2 Public Employees Contributory Retirement System
Schedule of Employer Allocations and Pension Amounts (Continued)

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments
TOWN OF PARAGONAH	\$ 3,170	0.0018302%	\$ (775)	4,615	(4,913)	376	—
TOWN OF SPRINGDALE	46,801	0.0270189	(11,435)	68,135	(72,529)	5,556	—
TRANS-JORDAN CITIES	84,234	0.0486295	(20,582)	122,631	(130,540)	9,999	—
TREMONTON CITY	38,380	0.0221576	(9,378)	55,876	(59,479)	4,556	—
TRICOUNTY HEALTH DEPT	72,393	0.0417939	(17,689)	105,393	(112,190)	8,594	—
TRIDELL-LAPOINT WATER	11,668	0.0067360	(2,851)	16,986	(18,082)	1,385	—
UINTAH ANIMAL CONTROL/SHELTER	6,001	0.0034645	(1,466)	8,737	(9,300)	712	—
UINTAH BASIN ASSN OF GOVT	118,641	0.0684934	(28,989)	172,723	(183,862)	14,083	—
UINTAH BASIN ASST COUNCIL	2,641	0.0015245	(645)	3,844	(4,092)	313	—
UINTAH BASIN TECHNICAL COLLEGE	201,220	0.1161677	(49,166)	292,945	(311,837)	23,886	—
UINTAH CO CARE CENTER SSD	106,337	0.0613904	(25,983)	154,811	(164,794)	12,623	—
UINTAH COUNTY	307,018	0.1772468	(75,017)	446,970	(475,796)	36,445	—
UINTAH RECREATION DISTRICT	22,563	0.0130258	(5,513)	32,848	(34,966)	2,678	—
UINTAH SCHOOL DISTRICT	1,060,567	0.6122839	(259,141)	1,544,021	(1,643,596)	125,896	—
UINTAH WATER CONSERV DIST	15,378	0.0088777	(3,757)	22,387	(23,831)	1,825	—
UNIFIED FIRE AUTHORITY	85,876	0.0495779	(20,983)	125,023	(133,085)	10,194	—
UNIFIED POLICE DEPARTMENT	127,414	0.0735581	(31,133)	185,494	(197,457)	15,125	—
UNIVERSITY OF UTAH	2,030,266	1.1721077	(496,079)	2,955,752	(3,146,369)	241,005	—
UNIVERSITY OF UTAH HOSPITAL	68,833	0.0397383	(16,819)	100,210	(106,672)	8,171	—
USU SPACE DYNAMICS LAB	43,098	0.0248813	(10,531)	62,744	(66,791)	5,116	—
UT MUNICIPAL POWER AGENCY	50,074	0.0289085	(12,235)	72,900	(77,601)	5,944	—
UTAH ARTS ACADEMY	63,203	0.0364881	(15,443)	92,014	(97,948)	7,503	—
UTAH ASSOCIATION OF COUNTIES	45,830	0.0264586	(11,198)	66,722	(71,025)	5,440	—
UTAH CO ACADEMY OF SCIENCES	92,290	0.0532803	(22,550)	134,359	(143,024)	10,955	—
UTAH CO HOUSING AUTHORITY	40,118	0.0231608	(9,803)	58,406	(62,172)	4,762	—
UTAH COMMUNICATIONS AUTHORITY	85,357	0.0492778	(20,856)	124,266	(132,280)	10,132	—
UTAH COUNTIES INDEMNITY POOL	4,156	0.0023995	(1,016)	6,051	(6,441)	493	—
UTAH COUNTY	1,629,515	0.9407471	(398,159)	2,372,320	(2,525,312)	193,434	—
UTAH EDUCATION ASSOCIATION	17,696	0.0102160	(4,324)	25,762	(27,424)	2,101	—
UTAH HOUSING CORPORATION	263,574	0.1521661	(64,402)	383,723	(408,470)	31,288	—
UTAH LEAGUE CITIES/TOWNS	7,680	0.0044337	(1,877)	11,181	(11,902)	912	—
UTAH LOCAL GOVERNMENTS TRUST	36,036	0.0208045	(8,805)	52,464	(55,847)	4,278	—
UTAH RETIREMENT SYSTEMS	819,020	0.4728344	(200,121)	1,192,366	(1,269,262)	97,223	—
UTAH SAFETY COUNCIL	21,411	0.0123608	(5,232)	31,171	(33,181)	2,542	—
UTAH SCHOOL BOARD ASSOCIATION	21,671	0.0125110	(5,295)	31,549	(33,584)	2,572	—
UTAH SCHOOL BOARD RISK MGMT	26,224	0.0151395	(6,408)	38,178	(40,640)	3,113	—
UTAH STATE FAIR CORP	27,209	0.0157084	(6,648)	39,613	(42,167)	3,230	—
UTAH STATE UNIVERSITY	672,932	0.3884953	(164,426)	979,684	(1,042,865)	79,881	—
UTAH TECH UNIVERSITY	117,322	0.0677323	(28,667)	170,803	(181,818)	13,927	—
UTAH VALLEY UNIVERSITY	531,526	0.3068593	(129,874)	773,820	(823,723)	63,096	—
UTAH ZOOLOGICAL SOCIETY	224,693	0.1297194	(54,902)	327,119	(348,215)	26,673	—
UTOPIA	295,770	0.1707531	(72,269)	430,595	(458,364)	35,110	—
VALLEY EMERGENCY COMM CTR	396,108	0.2286799	(96,786)	576,671	(613,861)	47,021	—
VERNAL CITY	60,537	0.0349490	(14,792)	88,132	(93,816)	7,186	—
VINEYARD TOWN	101,405	0.0585431	(24,778)	147,631	(157,151)	12,037	—
WASATCH BEHAVIORAL HEALTH	717,806	0.4144019	(175,390)	1,045,014	(1,112,407)	85,208	—
WASATCH COUNTY	409,592	0.2364647	(100,081)	596,303	(634,758)	48,621	—
WASATCH COUNTY FIRE DISTRICT	18,054	0.0104228	(4,411)	26,284	(27,979)	2,143	—
WASATCH FRONT REGIONAL COUNCIL	60,103	0.0346988	(14,686)	87,501	(93,144)	7,135	—
WASATCH FRONT WASTE/RECYCLING	226,918	0.1310036	(55,446)	330,357	(351,662)	26,937	—
WASATCH INTEGRATED WASTE MGMT	178,455	0.1030252	(43,604)	259,803	(276,558)	21,184	—
WASATCH SCHOOL DISTRICT	1,383,747	0.7988608	(338,108)	2,014,520	(2,144,437)	164,259	—
WASHINGTON CITY	252,439	0.1457371	(61,681)	367,511	(391,212)	29,966	—
WASHINGTON CO SOLID WASTE	37,381	0.0215806	(9,134)	54,421	(57,930)	4,437	—
WASHINGTON CO WAT CON DIST	80,999	0.0467620	(19,791)	117,922	(125,526)	9,615	—
WASHINGTON COUNTY	432,620	0.2497592	(105,707)	629,828	(670,446)	51,355	—
WASHINGTON SCHOOL DISTRICT	4,426,736	2.5556312	(1,081,638)	6,444,639	(6,860,256)	525,482	—
WASTE MANAGEMENT SERV DIST #5	6,427	0.0037103	(1,570)	9,356	(9,960)	763	—
WAYNE COUNTY	33,171	0.0191504	(8,105)	48,292	(51,407)	3,938	—
WAYNE SCHOOL DISTRICT	74,452	0.0429824	(18,192)	108,390	(115,381)	8,838	—

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
									Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
722	436	1,534	100	1,914	7	—	2,021	2,639	52	—	2,691
10,663	6,630	22,849	1,473	28,255	108	—	29,836	38,964	776	—	39,740
19,191	11,710	40,900	2,652	50,855	195	—	53,702	70,129	1,383	—	71,512
8,744	5,296	18,596	1,208	23,172	89	—	24,469	31,954	649	—	32,603
16,493	14,218	39,305	2,279	43,707	167	—	46,153	60,272	1,281	—	61,553
2,658	1,022	5,065	367	7,044	27	—	7,438	9,714	149	—	9,863
1,367	881	2,960	189	3,623	14	334	4,160	4,996	75	—	5,071
27,030	17,194	58,307	3,735	71,628	274	—	75,637	98,776	1,982	—	100,758
602	386	1,301	83	1,594	6	435	2,118	2,199	19	—	2,218
45,844	24,704	94,434	6,335	121,484	465	—	128,284	167,528	3,162	—	170,690
24,227	12,273	49,123	3,348	64,200	246	—	67,794	88,532	1,633	—	90,165
69,948	36,099	142,492	9,665	185,358	709	7,219	202,951	255,611	4,426	—	260,037
5,140	2,878	10,696	710	13,622	52	1,331	15,715	18,785	322	—	19,107
241,630	129,093	496,619	33,388	640,305	2,450	—	676,143	882,986	16,571	—	899,557
3,503	3,336	8,664	484	9,284	36	298	10,102	12,803	310	—	13,113
19,565	15,727	45,486	2,704	51,847	198	4,095	58,844	71,497	1,492	—	72,989
29,029	17,763	61,917	4,011	76,924	294	12,567	93,796	106,079	1,264	—	107,343
462,557	186,597	890,159	63,916	1,225,749	4,690	139,666	1,434,021	1,690,318	19,967	—	1,710,285
15,682	13,581	37,434	2,167	41,557	159	—	43,883	57,307	1,294	—	58,601
9,819	5,047	19,982	1,357	26,020	100	—	27,477	35,882	672	—	36,554
11,408	10,199	27,551	1,576	30,231	116	5,674	37,597	41,689	625	—	42,314
14,400	6,740	28,643	1,990	38,158	146	—	40,294	52,620	913	—	53,533
10,442	8,435	24,317	1,443	27,669	106	43	29,261	38,156	870	—	39,026
21,026	15,137	47,118	2,905	55,719	213	—	58,837	76,837	1,670	—	78,507
9,140	5,270	19,172	1,263	24,221	93	2,168	27,745	33,401	523	—	33,924
19,447	15,279	44,858	2,687	51,533	197	591	55,008	71,064	1,517	—	72,581
947	497	1,937	131	2,509	10	65	2,715	3,460	61	—	3,521
371,254	243,571	808,259	51,300	983,800	3,764	—	1,038,864	1,356,669	27,686	—	1,384,355
4,032	3,080	9,213	557	10,684	41	2,458	13,740	14,733	215	—	14,948
60,050	33,326	124,664	8,298	159,130	609	—	168,037	219,442	4,179	—	223,621
1,750	1,474	4,136	242	4,637	18	418	5,315	6,394	133	—	6,527
8,210	4,891	17,379	1,134	21,757	83	1,108	24,082	30,003	581	—	30,584
186,598	101,301	385,122	25,784	494,474	1,892	—	522,150	681,883	12,905	—	694,788
4,878	2,804	10,224	674	12,926	49	1,056	14,705	17,826	270	—	18,096
4,937	2,968	10,477	682	13,084	50	1,051	14,867	18,042	295	—	18,337
5,975	3,864	12,952	826	15,832	61	456	17,175	21,833	440	—	22,273
6,199	4,776	14,205	857	16,427	63	1,061	18,408	22,653	443	—	23,096
153,315	54,321	287,517	21,185	406,275	1,554	7,959	436,973	560,256	8,377	—	568,633
26,730	15,866	56,523	3,694	70,832	271	—	74,797	97,678	1,921	—	99,599
121,098	49,331	233,525	16,733	320,903	1,228	4,802	343,666	442,527	7,284	—	449,811
51,192	24,054	101,919	7,074	135,656	519	2,387	145,636	187,071	3,186	—	190,257
67,385	45,823	148,318	9,311	178,568	683	—	188,562	246,246	5,198	—	251,444
90,246	54,858	192,125	12,470	239,145	915	—	252,530	329,783	6,687	—	336,470
13,792	7,489	28,467	1,906	36,548	140	—	38,594	50,401	937	—	51,338
23,103	14,786	49,926	3,192	61,222	234	—	64,648	84,426	1,717	—	86,143
163,538	107,491	356,237	22,598	433,367	1,658	—	457,623	597,617	12,148	—	609,765
93,318	55,246	197,185	12,895	247,286	946	—	261,127	341,010	6,733	—	347,743
4,113	3,620	9,876	568	10,900	42	—	11,510	15,031	368	—	15,399
13,693	7,627	28,455	1,892	36,287	139	856	39,174	50,040	904	—	50,944
51,699	29,551	108,187	7,144	136,999	524	—	144,667	188,923	3,661	—	192,584
40,658	31,578	93,420	5,618	107,740	412	1,961	115,731	148,575	3,080	—	151,655
315,260	198,176	677,695	43,563	835,420	3,196	—	882,179	1,152,052	23,122	—	1,175,174
57,513	38,970	126,449	7,947	152,407	583	—	160,937	210,170	4,330	—	214,500
8,517	5,980	18,934	1,177	22,568	86	—	23,831	31,122	653	—	31,775
18,454	11,471	39,540	2,550	48,902	187	351	51,990	67,436	1,362	—	68,798
98,564	58,536	208,455	13,620	261,189	999	—	275,808	360,182	6,945	—	367,127
1,008,547	640,080	2,174,109	139,361	2,672,589	10,225	—	2,822,175	3,685,523	73,817	—	3,759,340
1,464	1,310	3,537	202	3,880	15	—	4,097	5,351	129	—	5,480
7,557	4,570	16,065	1,044	20,027	77	—	21,148	27,617	554	—	28,171
16,962	10,397	36,197	2,344	44,949	172	—	47,465	61,986	1,246	—	63,232

Tier 2 Public Employees Contributory Retirement System
Schedule of Employer Allocations and Pension Amounts (Concluded)

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
WEBER AREA DISPATCH 911	\$ 11,573	0.0066812%	\$ (2,828)	16,848	(17,935)	1,374	—
WEBER BASIN WATER CONSERV	152,506	0.0880445	(37,264)	222,025	(236,344)	18,103	—
WEBER CO MOSQUITO ABATE	10,363	0.0059827	(2,532)	15,087	(16,060)	1,230	—
WEBER COUNTY CORP	1,277,879	0.7377418	(312,240)	1,860,394	(1,980,371)	151,692	—
WEBER COUNTY SCHOOL DISTRICT	3,954,276	2.2828718	(966,196)	5,756,811	(6,128,069)	469,398	—
WEBER HUMAN SERVICES	588,103	0.3395219	(143,698)	856,186	(911,402)	69,812	—
WEBER STATE UNIVERSITY	350,564	0.2023868	(85,658)	510,367	(543,281)	41,614	—
WELLINGTON CITY	8,716	0.0050319	(2,130)	12,689	(13,507)	1,035	—
WELLSVILLE CITY CORP	19,788	0.0114238	(4,835)	28,808	(30,666)	2,349	—
WEST BOUNTIFUL CITY	42,656	0.0246258	(10,423)	62,100	(66,105)	5,063	—
WEST KANE COUNTY SSD #1	19,741	0.0113969	(4,824)	28,740	(30,593)	2,343	—
WEST POINT CITY	50,081	0.0289127	(12,237)	72,910	(77,612)	5,945	—
WEST VALLEY CITY	643,386	0.3714379	(157,206)	936,670	(997,076)	76,374	—
WHITE CITY WATER IMP DIST	15,072	0.0087015	(3,683)	21,943	(23,358)	1,789	—
WILLARD CITY CORP	5,664	0.0032699	(1,384)	8,246	(8,778)	672	—
WOODS CROSS CITY	26,510	0.0153045	(6,477)	38,594	(41,083)	3,147	—
WORKERS' COMPENATION FUND	818,760	0.4726841	(200,057)	1,191,987	(1,268,858)	97,192	—
TOTAL	\$ 173,214,968	100.0000000%	\$ (42,323,712)	252,174,071	(268,436,855)	20,561,717	—
Units without a proportionate share for 2021 but had a proportionate share in a prior year							
ALPINE UNISERV	\$ —	0.0000000%	\$ —	—	—	—	—
BEAR LAKE SSD	—	0.0000000	—	—	—	—	—
BIG PLAINS WATER & SEWER SSD	—	0.0000000	—	—	—	—	—
CANYONLANDS CARE CENTER	—	0.0000000	—	—	—	—	—
CENTERFIELD CITY	—	0.0000000	—	—	—	—	—
GRAND CO CEMETERY MTCE DIST	—	0.0000000	—	—	—	—	—
HUNTINGTON CITY	—	0.0000000	—	—	—	—	—
JORDAN RIVER COMMISSION	—	0.0000000	—	—	—	—	—
LIBERTY ACADEMY CHARTER	—	0.0000000	—	—	—	—	—
MAESER WATER IMPROVE DIST	—	0.0000000	—	—	—	—	—
MENDON CITY	—	0.0000000	—	—	—	—	—
MOAB MOSQUITO ABATEMENT DISTRI	—	0.0000000	—	—	—	—	—
MOUNTAIN GREEN SEWER IMP DIST	—	0.0000000	—	—	—	—	—
NORTH DAVIS FIRE DISTRICT	—	0.0000000	—	—	—	—	—
NORTH VIEW FIRE DISTRICT	—	0.0000000	—	—	—	—	—
OGDEN WEBER/NEA/UEA UNISERV	—	0.0000000	—	—	—	—	—
RECREATION & HABILITATION SRVS	—	0.0000000	—	—	—	—	—
TOWN OF APPLE VALLEY	—	0.0000000	—	—	—	—	—
UINTAH FIRE SUPPRESSION SSD	—	0.0000000	—	—	—	—	—
UINTAH HIGHLANDS IMPROV DIST	—	0.0000000	—	—	—	—	—
UINTAH TRANSPORTATION SSD	—	0.0000000	—	—	—	—	—
UT PUBLIC EMPLOYEES ASSN	—	0.0000000	—	—	—	—	—
UTAH DAIRY COMMISSION	—	0.0000000	—	—	—	—	—
UTAH LAKE COMMISSION	—	0.0000000	—	—	—	—	—
UTAH SCHOOL EMPLOYEES ASSN	—	0.0000000	—	—	—	—	—
VALLEY MENTAL HEALTH	—	0.0000000	—	—	—	—	—
WEBER FIRE DISTRICT	—	0.0000000	—	—	—	—	—
GRAND TOTAL	\$ 173,214,968	100.0000000%	\$ (42,323,712)	252,174,071	(268,436,855)	20,561,717	—

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
	Proportionate Share of Contributions					Proportionate Share of Contributions			Proportionate Share of Nonemployer Contributions		
2,637	19,121	23,132	364	6,987	27	27,015	34,393	9,635	(24)	—	9,611
34,746	21,809	74,658	4,801	92,074	352	—	97,227	126,971	2,531	—	129,502
2,361	1,758	5,349	326	6,256	24	—	6,606	8,628	188	—	8,816
291,140	165,618	608,450	40,230	771,504	2,952	—	814,686	1,063,911	20,336	—	1,084,247
900,906	582,467	1,952,771	124,487	2,387,347	9,134	—	2,520,968	3,292,171	67,306	—	3,359,477
133,988	78,272	282,072	18,514	355,060	1,358	—	374,932	489,631	9,670	—	499,301
79,869	34,620	156,103	11,036	211,649	810	—	223,495	291,866	4,864	—	296,730
1,986	898	3,919	274	5,262	20	—	5,556	7,257	126	—	7,383
4,508	3,281	10,138	623	11,947	46	—	12,616	16,474	343	—	16,817
9,718	5,594	20,375	1,343	25,753	99	—	27,195	35,513	683	—	36,196
4,498	2,864	9,705	621	11,918	46	—	12,585	16,436	330	—	16,766
11,410	6,163	23,518	1,577	30,236	116	—	31,929	41,696	764	—	42,460
146,583	83,887	306,844	20,255	388,437	1,486	—	410,178	535,657	10,298	—	545,955
3,434	2,417	7,640	475	9,100	35	—	9,610	12,549	280	—	12,829
1,290	824	2,786	178	3,420	13	129	3,740	4,716	84	—	4,800
6,040	4,147	13,334	835	16,005	61	66	16,967	22,071	439	—	22,510
186,539	86,769	370,500	25,776	494,316	1,891	10,321	532,304	681,666	10,875	—	692,541
39,463,698	23,696,513	83,721,928	5,453,094	104,576,475	400,112	296,683	110,726,364	144,211,840	2,813,735	—	147,025,575
—	95	95	—	—	—	93	93	—	4	—	4
—	687	687	—	—	—	624	624	—	14	—	14
—	254	254	—	—	—	393	393	—	(12)	—	(12)
—	—	—	—	—	—	288	288	—	(61)	—	(61)
—	117	117	—	—	—	212	212	—	(7)	—	(7)
—	495	495	—	—	—	1,217	1,217	—	(45)	—	(45)
—	3	3	—	—	—	27	27	—	(4)	—	(4)
—	737	737	—	—	—	704	704	—	12	—	12
—	3,884	3,884	—	—	—	6,900	6,900	—	(133)	—	(133)
—	—	—	—	—	—	47	47	—	(9)	—	(9)
—	163	163	—	—	—	388	388	—	(18)	—	(18)
—	204	204	—	—	—	313	313	—	(9)	—	(9)
—	224	224	—	—	—	246	246	—	(0)	—	(0)
—	51	51	—	—	—	78	78	—	(2)	—	(2)
—	550	550	—	—	—	599	599	—	—	—	—
—	153	153	—	—	—	288	288	—	(9)	—	(9)
—	67	67	—	—	—	77	77	—	3	—	3
—	1,053	1,053	—	—	—	1,498	1,498	—	(18)	—	(18)
—	52	52	—	—	—	80	80	—	(2)	—	(2)
—	517	517	—	—	—	1,071	1,071	—	(36)	—	(36)
—	2,026	2,026	—	—	—	4,591	4,591	—	(140)	—	(140)
—	865	865	—	—	—	1,563	1,563	—	(41)	—	(41)
—	340	340	—	—	—	745	745	—	(25)	—	(25)
—	256	256	—	—	—	369	369	—	(4)	—	(4)
—	646	646	—	—	—	1,337	1,337	—	(41)	—	(41)
—	3,766	3,766	—	—	—	8,727	8,727	—	(663)	—	(663)
—	1,091	1,091	—	—	—	1,416	1,416	—	(16)	—	(16)
39,463,698	23,714,811	83,740,226	5,453,094	104,576,475	400,112	330,575	110,760,256	144,211,840	2,812,473	—	147,024,313

Tier 2 Public Safety and Firefighter Contributory Retirement System

Schedule of Employer Allocations and Pension Amounts

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
AMERICAN FORK CITY	\$ 400,123	1.1883430%	\$ (60,062)	481,845	(490,261)	51,468	—
BEAVER COUNTY	178,574	0.5303552	(26,805)	215,047	(218,803)	22,970	—
BIG WATER MUNICIPAL CORP	7,322	0.0217448	(1,099)	8,817	(8,971)	942	—
BLANDING CITY	19,388	0.0575818	(2,910)	23,348	(23,756)	2,494	—
BOX ELDER COUNTY	233,620	0.6938394	(35,068)	281,336	(286,250)	30,051	—
BRIGHAM CITY	152,550	0.4530646	(22,899)	183,707	(186,916)	19,622	—
CACHE COUNTY	406,516	1.2073295	(61,021)	489,544	(498,094)	52,290	—
CARBON COUNTY	113,114	0.3359427	(16,979)	136,217	(138,596)	14,550	—
CEDAR CITY	162,116	0.4814767	(24,335)	195,228	(198,637)	20,853	—
CEDAR MTN FIRE PROTECTION DIST	78,821	0.2340948	(11,832)	94,920	(96,578)	10,139	—
CENTERTVILLE CITY	34,014	0.1010189	(5,106)	40,961	(41,676)	4,375	—
CITY OF BOUNTIFUL	101,521	0.3015128	(15,239)	122,256	(124,392)	13,059	—
CITY OF DRAPER	301,973	0.8968447	(45,329)	363,649	(370,001)	38,843	—
CITY OF HARRISVILLE	30,712	0.0912125	(4,610)	36,985	(37,631)	3,950	—
CITY OF HELPER	18,822	0.0558999	(2,825)	22,666	(23,062)	2,421	—
CITY OF KANAB	39,676	0.1178347	(5,956)	47,779	(48,614)	5,103	—
CITY OF MOAB	60,439	0.1794992	(9,072)	72,783	(74,054)	7,774	—
CITY OF NAPLES	16,901	0.0501943	(2,537)	20,353	(20,708)	2,174	—
CITY OF NORTH SALT LAKE	56,285	0.1671625	(8,449)	67,780	(68,964)	7,240	—
CITY OF OREM	573,799	1.7041526	(86,132)	690,994	(703,063)	73,808	—
CITY OF RIVERTON	83,946	0.2493144	(12,601)	101,091	(102,857)	10,798	—
CITY OF SANTA CLARA	37,246	0.1106184	(5,591)	44,853	(45,637)	4,791	—
CITY OF SARATOGA SPRINGS	281,938	0.8373416	(42,321)	339,522	(345,453)	36,266	—
CITY OF SOUTH JORDAN	547,231	1.6252455	(82,144)	658,999	(670,509)	70,390	—
CITY OF SOUTH SALT LAKE	403,622	1.1987341	(60,587)	486,059	(494,548)	51,918	—
CITY OF ST GEORGE	548,041	1.6276509	(82,265)	659,974	(671,502)	70,494	—
CITY OF TAYLORSVILLE	123,524	0.3668609	(18,542)	148,753	(151,352)	15,889	—
CITY OF WENDOVER	12,828	0.0380985	(1,926)	15,448	(15,718)	1,650	—
CITY OF WEST JORDAN	753,488	2.2378177	(113,105)	907,383	(923,231)	96,921	—
CLEARFIELD CITY	120,504	0.3578908	(18,089)	145,116	(147,651)	15,500	—
CLINTON CITY	114,505	0.3400742	(17,188)	137,892	(140,301)	14,729	—
COTTONWOOD HEIGHTS CITY	131,874	0.3916591	(19,795)	158,809	(161,582)	16,963	—
DAGGETT COUNTY	3,129	0.0092915	(470)	3,767	(3,833)	402	—
DAVIS COUNTY	621,190	1.8448993	(93,246)	748,063	(761,130)	79,904	—
DUCHESNE COUNTY	148,568	0.4412396	(22,301)	178,912	(182,037)	19,110	—
EAST CARBON CITY	6,043	0.0179484	(907)	7,278	(7,405)	777	—
EMERY COUNTY	115,458	0.3429051	(17,331)	139,040	(141,469)	14,851	—
ENOCH CITY	24,388	0.0724323	(3,661)	29,370	(29,883)	3,137	—
EPHRAIM CITY	11,776	0.0349740	(1,768)	14,181	(14,429)	1,515	—
FARMINGTON CITY	109,045	0.3238576	(16,369)	131,317	(133,610)	14,026	—
GARFIELD COUNTY	96,997	0.2880772	(14,560)	116,809	(118,849)	12,477	—
GARLAND CITY	9,657	0.0286809	(1,450)	11,629	(11,833)	1,242	—
GRAND COUNTY	122,165	0.3628235	(18,338)	147,116	(149,686)	15,714	—
GRANTSVILLE CITY	66,716	0.1981433	(10,015)	80,342	(81,746)	8,582	—
GUNNISON VALLEY POLICE DEPT	8,079	0.0239936	(1,213)	9,729	(9,899)	1,039	—
HEBER CITY	80,302	0.2384933	(12,054)	96,703	(98,393)	10,329	—
HERRIMAN CITY	73,792	0.2191585	(11,077)	88,864	(90,416)	9,492	—
HURRICANE CITY	53,311	0.1583313	(8,002)	64,200	(65,321)	6,857	—
HURRICANE VALLEY FIRE SSD	182,594	0.5422954	(27,409)	219,888	(223,729)	23,487	—
IRON COUNTY	253,324	0.7523581	(38,026)	305,064	(310,392)	32,585	—
IVINS CITY	47,714	0.1417074	(7,162)	57,459	(58,463)	6,137	—
JUAB COUNTY	96,931	0.2878800	(14,550)	116,729	(118,767)	12,468	—
KANE COUNTY	95,240	0.2828577	(14,296)	114,692	(116,695)	12,251	—
KAYSVILLE CITY	193,987	0.5761312	(29,119)	233,608	(237,688)	24,953	—
LAYTON CITY	512,073	1.5208278	(76,866)	616,660	(627,431)	65,868	—

Utah Retirement Systems

Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions	
												Proportionate Share of Contributions
67,399	34,288	153,155	9,867	183,583	10,675	—	204,125	315,879	2,497	—	318,376	
30,080	12,099	65,149	4,404	81,933	4,764	835	91,936	140,976	834	—	141,810	
1,233	876	3,051	181	3,359	195	640	4,375	5,780	22	—	5,802	
3,266	1,552	7,312	478	8,896	517	562	10,453	15,306	66	—	15,372	
39,353	15,092	84,496	5,761	107,189	6,233	2,813	121,996	184,432	881	—	185,313	
25,696	13,831	59,149	3,762	69,992	4,070	3,113	80,937	120,431	718	—	121,149	
68,476	32,208	152,974	10,025	186,516	10,845	3,678	211,064	320,925	2,212	—	323,137	
19,054	5,625	39,229	2,789	51,899	3,018	2,021	59,727	89,298	260	—	89,558	
27,308	4,835	52,996	3,998	74,382	4,325	2,709	85,414	127,983	130	—	128,113	
13,277	14,321	37,737	1,944	36,165	2,103	817	41,029	62,226	909	—	63,135	
5,729	3,561	13,665	839	15,606	907	754	18,106	26,852	181	—	27,033	
17,101	5,731	35,891	2,504	46,580	2,708	1,105	52,897	80,146	305	—	80,451	
50,866	14,004	103,713	7,447	138,551	8,056	8,510	162,564	238,394	359	—	238,753	
5,173	3,577	12,700	757	14,091	819	673	16,340	24,246	212	—	24,458	
3,170	1,381	6,972	464	8,636	502	1,328	10,930	14,859	(2)	—	14,857	
6,683	6,343	18,129	978	18,204	1,058	612	20,852	31,322	377	—	31,699	
10,181	2,645	20,600	1,490	27,730	1,612	8,722	39,554	47,713	(393)	—	47,320	
2,847	1,645	6,666	417	7,754	451	1,728	10,350	13,342	9	—	13,351	
9,481	4,029	20,750	1,388	25,824	1,502	1,535	30,249	44,434	185	—	44,619	
96,654	29,978	200,440	14,150	263,269	15,308	1,600	294,327	452,988	1,974	—	454,962	
14,140	7,166	32,104	2,070	38,516	2,240	4,588	47,414	66,271	163	—	66,434	
6,274	1,062	12,127	918	17,089	994	3,138	22,139	29,404	(147)	—	29,257	
47,492	24,647	108,405	6,953	129,358	7,522	892	144,725	222,577	1,628	—	224,205	
92,179	39,185	201,754	13,495	251,079	14,599	7,786	286,959	432,014	2,130	—	434,144	
67,989	15,661	135,568	9,953	185,189	10,768	6,863	212,773	318,641	558	—	319,199	
92,316	42,434	205,244	13,515	251,450	14,621	—	279,586	432,653	3,006	—	435,659	
20,807	31,699	68,395	3,046	56,675	3,295	—	63,016	97,517	2,087	—	99,604	
2,161	190	4,001	316	5,886	342	2,052	8,596	10,127	(129)	—	9,998	
126,922	41,210	265,053	18,581	345,713	20,102	—	384,396	594,844	2,998	—	597,842	
20,299	9,625	45,424	2,972	55,289	3,215	2,039	63,515	95,133	522	—	95,655	
19,288	11,370	45,387	2,824	52,537	3,055	2,372	60,788	90,397	675	—	91,072	
22,214	5,958	45,135	3,252	60,506	3,518	4,827	72,103	104,109	128	—	104,237	
527	6,033	6,962	77	1,435	83	2,781	4,376	2,470	234	—	2,704	
104,637	47,917	232,458	15,319	285,012	16,572	21,780	338,683	490,401	2,134	—	492,535	
25,026	20,560	64,696	3,664	68,166	3,964	709	76,503	117,288	1,505	—	118,793	
1,018	1,092	2,887	149	2,773	161	2,864	5,947	4,771	(122)	—	4,649	
19,449	6,318	40,618	2,847	52,974	3,080	1,739	60,640	91,149	310	—	91,459	
4,108	1,329	8,574	601	11,190	651	2,423	14,865	19,254	(78)	—	19,176	
1,984	3,006	6,505	290	5,403	314	288	6,295	9,297	198	—	9,495	
18,368	4,798	37,192	2,689	50,032	2,909	873	56,503	86,086	300	—	86,386	
16,339	12,427	41,243	2,392	44,504	2,588	—	49,484	76,575	882	—	77,457	
1,627	948	3,817	238	4,431	258	539	5,466	7,624	24	—	7,648	
20,578	8,514	44,806	3,013	56,051	3,259	5,541	67,864	96,444	238	—	96,682	
11,238	6,825	26,645	1,645	30,611	1,780	4,447	38,483	52,669	181	—	52,850	
1,361	568	2,968	199	3,707	216	621	4,743	6,378	(7)	—	6,371	
13,527	10,467	34,323	1,980	36,844	2,142	3,988	44,954	63,395	503	—	63,898	
12,430	4,775	26,697	1,820	33,857	1,969	3,508	41,154	58,255	66	—	58,321	
8,980	1,433	17,270	1,315	24,460	1,422	3,443	30,640	42,087	(118)	—	41,969	
30,757	6,741	60,985	4,503	83,777	4,871	6,059	99,210	144,150	(11)	—	144,139	
42,672	17,164	92,421	6,247	116,229	6,758	—	129,234	199,988	1,264	—	201,252	
8,037	1,160	15,334	1,177	21,892	1,273	3,267	27,609	37,668	(127)	—	37,541	
16,328	9,699	38,495	2,390	44,474	2,586	3,260	52,710	76,523	520	—	77,043	
16,043	7,196	35,490	2,349	43,698	2,541	195	48,783	75,188	491	—	75,679	
32,676	14,491	72,120	4,784	89,005	5,175	2,391	101,355	153,144	811	—	153,955	
86,257	32,860	184,985	12,628	234,948	13,661	7,377	268,614	404,258	1,802	—	406,060	

Tier 2 Public Safety and Firefighter Contributory Retirement System
Schedule of Employer Allocations and Pension Amounts (Continued)

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
LEHI CITY	\$ 534,778	1.5882625%	\$ (80,275)	644,003	(655,252)	68,788	—
LINDON CITY	38,468	0.1142467	(5,774)	46,324	(47,133)	4,948	—
LOGAN CITY	355,640	1.0562323	(53,384)	428,277	(435,758)	45,746	—
LONE PEAK PS DISTRICT	125,874	0.3738375	(18,895)	151,582	(154,230)	16,191	—
MAPLETON CITY	56,720	0.1684558	(8,514)	68,305	(69,498)	7,296	—
MILLARD COUNTY	179,394	0.5327907	(26,929)	216,034	(219,808)	23,075	—
MOAB VALLEY FIRE PROTECTION	21,674	0.0643718	(3,254)	26,101	(26,557)	2,788	—
MORGAN COUNTY	31,207	0.0926828	(4,684)	37,581	(38,237)	4,014	—
MOUNT PLEASANT CITY	9,044	0.0268602	(1,358)	10,891	(11,081)	1,163	—
MURRAY CITY	434,333	1.2899438	(65,197)	523,042	(532,178)	55,868	—
N TOOELE CO FIRE PROTECTION SD	27,856	0.0827315	(4,181)	33,546	(34,132)	3,583	—
NEPHI CITY	42,111	0.1250687	(6,321)	50,712	(51,598)	5,417	—
NORTH DAVIS FIRE DISTRICT	75,708	0.2248471	(11,364)	91,170	(92,763)	9,738	—
NORTH FORK SSD	5,963	0.0177112	(895)	7,181	(7,307)	767	—
NORTH OGDEN CITY	88,347	0.2623869	(13,262)	106,392	(108,250)	11,364	—
NORTH PARK POLICE AGENCY	58,120	0.1726137	(8,724)	69,991	(71,213)	7,476	—
NORTH VIEW FIRE DISTRICT	111,757	0.3319124	(16,776)	134,583	(136,933)	14,375	—
OGDEN CITY CORP	880,658	2.6155047	(132,194)	1,060,526	(1,079,050)	113,279	—
PARK CITY	32,433	0.0963238	(4,868)	39,057	(39,739)	4,172	—
PARK CITY FIRE SERVICE	180,930	0.5373535	(27,159)	217,884	(221,690)	23,273	—
PAROWAN CITY	17,081	0.0507284	(2,564)	20,569	(20,928)	2,197	—
PAYSON CITY	71,767	0.2131437	(10,773)	86,425	(87,934)	9,231	—
PERRY CITY	21,054	0.0625290	(3,160)	25,354	(25,797)	2,708	—
PLEASANT GROVE CITY	163,750	0.4863296	(24,580)	197,195	(200,640)	21,063	—
PLEASANT VIEW CITY	16,033	0.0476163	(2,407)	19,307	(19,645)	2,062	—
PRICE CITY	44,221	0.1313342	(6,638)	53,253	(54,183)	5,688	—
PROVO CITY CORP	513,493	1.5250467	(77,079)	618,371	(629,171)	66,051	—
RICH COUNTY	21,693	0.0644270	(3,256)	26,124	(26,580)	2,790	—
RICHFIELD CITY	44,774	0.1329753	(6,721)	53,918	(54,860)	5,759	—
RIVERDALE CITY	82,254	0.2442885	(12,347)	99,053	(100,783)	10,580	—
ROOSEVELT CITY	27,272	0.0809971	(4,094)	32,842	(33,416)	3,508	—
ROY CITY	283,898	0.8431615	(42,615)	341,882	(347,854)	36,518	—
SALEM CITY	24,834	0.0737542	(3,728)	29,906	(30,428)	3,194	—
SALT LAKE CITY CORP	1,952,010	5.7973624	(293,012)	2,350,694	(2,391,753)	251,087	—
SALT LAKE COUNTY	2,368,964	7.0356932	(355,601)	2,852,809	(2,902,637)	304,719	—
SAN JUAN COUNTY	101,948	0.3027796	(15,303)	122,770	(124,914)	13,114	—
SANDY CITY	683,179	2.0290051	(102,551)	822,714	(837,084)	87,877	—
SANPETE COUNTY	73,143	0.2172302	(10,979)	88,082	(89,620)	9,408	—
SANTAQUIN CITY	41,257	0.1225307	(6,193)	49,683	(50,551)	5,307	—
SEVIER COUNTY	106,611	0.3166297	(16,003)	128,386	(130,628)	13,713	—
SMITHFIELD CITY CORP	64,493	0.1915413	(9,681)	77,666	(79,022)	8,296	—
SO DAVIS METRO FIRE AGENCY	322,371	0.9574234	(48,390)	388,213	(394,993)	41,466	—
SOUTH OGDEN CITY	122,647	0.3642543	(18,410)	147,697	(150,276)	15,776	—
SOUTHERN UTAH UNIVERSITY	18,676	0.0554652	(2,803)	22,490	(22,883)	2,402	—
SPANISH FORK CITY	128,090	0.3804200	(19,227)	154,251	(156,946)	16,476	—
SPRINGVILLE CITY	132,522	0.3935830	(19,893)	159,589	(162,376)	17,046	—
STATE OF UTAH	6,932,649	20.5895864	(1,040,647)	8,348,595	(8,494,414)	891,749	—
SUMMIT COUNTY	235,036	0.6980446	(35,281)	283,041	(287,984)	30,233	—
SUNSET CITY	20,332	0.0603847	(3,052)	24,485	(24,912)	2,615	—
SYRACUSE CITY CORP	107,927	0.3205371	(16,201)	129,970	(132,240)	13,883	—
TOOELE CITY	203,646	0.6048173	(30,569)	245,239	(249,523)	26,195	—
TOOELE COUNTY	205,033	0.6089357	(30,777)	246,909	(251,222)	26,373	—
TOWN OF BRIAN HEAD	9,538	0.0283265	(1,432)	11,486	(11,686)	1,227	—
TOWN OF MANTUA	1,408	0.0041817	(211)	1,696	(1,725)	181	—
TREMONTON CITY	49,962	0.1483843	(7,500)	60,166	(61,217)	6,427	—
UINTAH COUNTY	262,456	0.7794813	(39,397)	316,061	(321,582)	33,760	—
UNIFIED FIRE AUTHORITY	911,994	2.7085730	(136,898)	1,098,263	(1,117,446)	117,310	—
UNIFIED POLICE DEPARTMENT	686,974	2.0402752	(103,120)	827,284	(841,734)	88,365	—
UNIVERSITY OF UTAH	79,154	0.2350836	(11,882)	95,321	(96,986)	10,182	—
UTAH COUNTY	690,606	2.0510616	(103,666)	831,657	(846,184)	88,833	—

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions			Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
								Proportionate Share of Plan Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
90,082	16,449	175,319	13,188	245,365	14,267	1,570	274,390	422,183	1,022	—	423,205
6,480	1,910	13,338	949	17,650	1,026	1,661	21,286	30,368	9	—	30,377
59,906	19,883	125,535	8,770	163,174	9,488	—	181,432	280,762	1,473	—	282,235
21,203	11,463	48,857	3,104	57,753	3,358	3,523	67,738	99,371	614	—	99,985
9,554	5,351	22,201	1,399	26,024	1,513	736	29,672	44,778	335	—	45,113
30,218	11,245	64,538	4,424	82,309	4,786	1,968	93,487	141,623	686	—	142,309
3,651	2,654	9,093	534	9,945	578	538	11,595	17,111	145	—	17,256
5,257	3,522	12,793	770	14,318	833	2,796	18,717	24,636	55	—	24,691
1,523	2,272	4,958	223	4,150	241	—	4,614	7,140	150	—	7,290
73,162	28,094	157,124	10,711	199,279	11,587	5,867	227,444	342,886	1,732	—	344,618
4,692	5,051	13,326	687	12,781	743	298	14,509	21,991	347	—	22,338
7,094	4,203	16,714	1,038	19,321	1,123	127	21,609	33,245	285	—	33,530
12,753	4,247	26,738	1,867	34,736	2,020	1,787	40,410	59,768	180	—	59,948
1,005	1,175	2,947	147	2,736	159	—	3,042	4,708	79	—	4,787
14,882	7,591	33,837	2,179	40,535	2,357	765	45,836	69,746	502	—	70,248
9,790	9,151	26,417	1,433	26,667	1,551	1,606	31,257	45,883	492	—	46,375
18,825	12,076	45,276	2,756	51,276	2,982	—	57,014	88,227	857	—	89,084
148,344	41,634	303,257	21,717	404,061	23,495	—	449,273	695,239	3,121	—	698,360
5,463	10,760	20,395	800	14,881	865	1,676	18,222	25,604	709	—	26,313
30,477	19,007	72,757	4,462	83,014	4,827	10,031	102,334	142,836	784	—	143,620
2,877	1,916	6,990	421	7,837	456	469	9,183	13,484	109	—	13,593
12,089	4,762	26,082	1,770	32,928	1,915	2,401	39,014	56,657	173	—	56,830
3,546	1,013	7,267	519	9,660	562	1,166	11,907	16,621	(5)	—	16,616
27,583	8,276	56,922	4,038	75,131	4,369	2,928	86,466	129,273	332	—	129,605
2,701	2,435	7,198	395	7,356	428	2,043	10,222	12,657	25	—	12,682
7,449	4,879	18,016	1,091	20,289	1,180	854	23,414	34,911	273	—	35,184
86,496	30,942	183,489	12,663	235,599	13,699	3,960	265,921	405,379	1,942	—	407,321
3,654	3,108	9,552	535	9,953	579	196	11,263	17,126	209	—	17,335
7,542	4,750	18,051	1,104	20,543	1,194	497	23,338	35,347	283	—	35,630
13,855	1,463	25,898	2,028	37,739	2,194	2,115	44,076	64,935	(52)	—	64,883
4,594	2,929	11,031	673	12,513	728	2,086	16,000	21,530	80	—	21,610
47,822	28,167	112,507	7,001	130,257	7,574	1,547	146,379	224,124	1,918	—	226,042
4,183	4,913	12,290	612	11,394	663	926	13,595	19,605	282	—	19,887
328,809	111,136	691,032	48,137	895,616	52,077	—	995,830	1,541,022	7,898	—	1,548,920
399,044	235,266	939,029	58,419	1,086,921	63,201	—	1,208,541	1,870,188	17,199	—	1,887,387
17,173	8,970	39,257	2,514	46,775	2,720	3,376	55,385	80,483	415	—	80,898
115,079	34,954	237,910	16,847	313,454	18,226	1,959	350,486	539,339	2,367	—	541,706
12,321	2,929	24,658	1,804	33,559	1,951	2,933	40,247	57,743	22	—	57,765
6,950	3,764	16,021	1,017	18,929	1,101	1,246	22,293	32,570	160	—	32,730
17,958	7,578	39,249	2,629	48,915	2,844	1,073	55,461	84,165	501	—	84,666
10,864	1,413	20,573	1,590	29,591	1,721	4,671	37,573	50,914	(239)	—	50,675
54,302	15,980	111,748	7,950	147,909	8,600	7,996	172,455	254,497	667	—	255,164
20,659	10,429	46,864	3,024	56,272	3,272	—	62,568	96,824	730	—	97,554
3,146	227	5,775	461	8,569	498	1,391	10,919	14,743	(84)	—	14,659
21,576	7,190	45,242	3,159	58,770	3,417	1,691	67,037	101,121	371	—	101,492
22,323	11,202	50,571	3,268	60,803	3,536	2,708	70,315	104,620	683	—	105,303
1,167,780	471,430	2,530,959	170,960	3,180,817	184,954	—	3,536,731	5,473,008	34,950	—	5,507,958
39,591	12,125	81,949	5,796	107,839	6,270	7,095	127,000	185,550	339	—	185,889
3,425	5,596	11,636	501	9,329	542	45	10,417	16,051	389	—	16,440
18,180	12,107	44,170	2,662	49,519	2,879	—	55,060	85,203	885	—	86,088
34,303	9,443	69,941	5,022	93,436	5,433	2,907	106,798	160,769	503	—	161,272
34,537	18,751	79,661	5,056	94,072	5,470	2,332	106,930	161,864	1,094	—	162,958
1,607	1,079	3,913	235	4,376	254	603	5,468	7,530	28	—	7,558
237	873	1,291	35	646	38	801	1,520	1,112	6	—	1,118
8,416	9,593	24,436	1,232	22,923	1,333	492	25,980	39,443	614	—	40,057
44,210	22,308	100,278	6,472	120,420	7,002	8,543	142,437	207,197	1,148	—	208,345
153,622	92,669	363,601	22,490	418,439	24,331	—	465,260	719,978	6,512	—	726,490
115,718	21,186	225,269	16,941	315,195	18,328	4,478	354,942	542,334	1,255	—	543,589
13,333	4,719	28,234	1,952	36,317	2,112	10,592	50,973	62,489	(343)	—	62,146
116,330	22,965	228,128	17,030	316,862	18,424	1,938	354,254	545,202	1,456	—	546,658

Tier 2 Public Safety and Firefighter Contributory Retirement System

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

At December 31, 2021

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
UTAH STATE UNIVERSITY	\$ 30,007	0.0891183%	\$ (4,504)	36,135	(36,767)	3,860	—
UTAH TECH UNIVERSITY	28,934	0.0859335	(4,343)	34,844	(35,453)	3,722	—
VERNAL CITY	53,354	0.1584588	(8,009)	64,251	(65,374)	6,863	—
WASATCH COUNTY	181,560	0.5392221	(27,254)	218,642	(222,461)	23,354	—
WASATCH COUNTY FIRE DISTRICT	121,511	0.3608824	(18,240)	146,329	(148,885)	15,630	—
WASHINGTON CITY	202,592	0.6016875	(30,411)	243,970	(248,231)	26,059	—
WASHINGTON COUNTY	417,709	1.2405716	(62,701)	503,023	(511,809)	53,730	—
WAYNE COUNTY	3,813	0.0113251	(572)	4,592	(4,672)	490	—
WEBER AREA DISPATCH 911	189,547	0.5629451	(28,453)	228,261	(232,248)	24,381	—
WEBER COUNTY CORP	649,880	1.9301074	(97,552)	782,613	(796,283)	83,594	—
WEBER FIRE DISTRICT	231,701	0.6881383	(34,780)	279,024	(283,898)	29,804	—
WEST BOUNTIFUL CITY	52,958	0.1572838	(7,949)	63,775	(64,889)	6,812	—
WEST VALLEY CITY	1,239,929	3.6825215	(186,123)	1,493,176	(1,519,257)	159,492	—
WILLARD CITY CORP	7,938	0.0235766	(1,192)	9,560	(9,727)	1,021	—
WOODS CROSS CITY	45,944	0.1364501	(6,897)	55,327	(56,294)	5,910	—
TOTAL	\$ 33,670,654	100.0000000%	\$ (5,054,238)	40,547,654	(41,255,884)	4,331,050	—
Units without a proportionate share for 2021 but had a proportionate share in a prior year							
BLUFFDALE CITY	\$ —	0.0000000%	\$ —	—	—	—	—
CITY OF MONTICELLO	—	0.0000000	—	—	—	—	—
GARDEN CITY FIRE DISTRICT	—	0.0000000	—	—	—	—	—
LAVERKIN CITY	—	0.0000000	—	—	—	—	—
NORTH LOGAN CITY	—	0.0000000	—	—	—	—	—
SALINA CITY	—	0.0000000	—	—	—	—	—
STOCKTON TOWN	—	0.0000000	—	—	—	—	—
TOWN OF SPRINGDALE	—	0.0000000	—	—	—	—	—
WELLINGTON CITY	—	0.0000000	—	—	—	—	—
GRAND TOTAL	\$ 33,670,654	100.0000000%	\$ (5,054,238)	40,547,654	(41,255,884)	4,331,050	—

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
	Proportionate Share of Contributions					Proportionate Share of Contributions			Proportionate Share of Nonemployer Contributions		
5,055	1,786	10,701	740	13,768	801	791	16,100	23,689	60	—	23,749
4,874	2,640	11,236	714	13,276	772	277	15,039	22,842	168	—	23,010
8,987	3,974	19,824	1,316	24,480	1,423	1,096	28,315	42,121	178	—	42,299
30,583	12,575	66,512	4,477	83,303	4,844	785	93,409	143,333	815	—	144,148
20,468	10,753	46,851	2,997	55,752	3,242	2,221	64,212	95,928	552	—	96,480
34,126	7,953	68,138	4,996	92,953	5,405	116	103,470	159,937	610	—	160,547
70,362	24,940	149,032	10,301	191,652	11,144	1,974	215,071	329,762	1,625	—	331,387
642	1,174	2,306	94	1,750	102	489	2,435	3,010	47	—	3,057
31,929	48,642	104,952	4,674	86,968	5,057	—	96,699	149,639	3,202	—	152,841
109,470	40,732	233,796	16,026	298,176	17,338	3,770	335,310	513,050	2,601	—	515,651
39,029	13,658	82,491	5,714	106,308	6,181	19,193	137,396	182,917	(291)	—	182,626
8,921	6,192	21,925	1,306	24,298	1,413	1,633	28,650	41,808	312	—	42,120
208,862	40,895	409,249	30,577	568,901	33,080	12,005	644,563	978,867	2,117	—	980,984
1,337	1,990	4,348	196	3,642	212	—	4,050	6,267	131	—	6,398
7,739	4,071	17,720	1,133	21,080	1,226	2,066	25,505	36,270	126	—	36,396
5,671,704	2,359,302	12,362,056	830,326	15,448,673	898,286	327,825	17,505,110	26,581,434	147,280	—	26,728,714
—	915	915	—	—	—	4,526	4,526	—	(248)	—	(248)
—	1,478	1,478	—	—	—	3,492	3,492	—	(125)	—	(125)
—	850	850	—	—	—	—	—	—	74	—	74
—	734	734	—	—	—	376	376	—	24	—	24
—	1,250	1,250	—	—	—	3,161	3,161	—	(114)	—	(114)
—	874	874	—	—	—	423	423	—	29	—	29
—	927	927	—	—	—	469	469	—	33	—	33
—	518	518	—	—	—	—	—	—	42	—	42
—	967	967	—	—	—	446	446	—	34	—	34
5,671,704	2,367,815	12,370,569	830,326	15,448,673	898,286	340,718	17,518,003	26,581,434	147,029	—	26,728,463

Utah Retirement Systems

Schedule of Employer Allocations and Pension Amounts

At December 31, 2021

Retirement System	Employer Contributions	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Net Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
Noncontributory Retirement System	\$ 940,993,380	(1,501,745,075)	2,776,966,273	(5,077,360,046)	469,823,269	—	332,216,297
Contributory Retirement System	4,263,631	(190,612,745)	(74,091,907)	(290,175,054)	—	—	—
Public Safety Retirement System	152,920,684	(179,859,255)	505,770,073	(739,646,949)	34,913,343	—	35,303,794
Firefighters Retirement System	7,463,208	(328,814,061)	(123,987,689)	(496,426,839)	10,925,912	—	22,086,102
Judges Retirement System	8,949,133	927,044	33,056,559	(26,321,334)	4,645,895	—	3,976,784
Utah Governors and Legislators Retirement Plan	361,437	(222,647)	1,027,274	(1,288,992)	—	—	—
Tier 2 Public Employees Contributory Retirement System	173,214,968	(42,323,712)	252,174,071	(268,436,855)	20,561,717	—	39,463,698
Tier 2 Public Safety & Firefighters Contributory Retirement System	33,670,654	(5,054,238)	40,547,654	(41,255,884)	4,331,050	—	5,671,704
Grand Total	\$ 1,321,837,096	(2,247,704,689)	3,411,462,308	(6,940,911,953)	545,201,186	—	438,718,379

Columns may not add to total due to rounding.

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		
41,365,999	843,405,565	60,306,792	3,781,355,660	3,696,745	45,348,639	3,890,707,836	(282,295,101)	(4,109,371)	—	(286,404,472)	
—	—	—	163,446,601	—	—	163,446,601	(44,950,525)	58,341	—	(44,892,184)	
5,820,815	76,037,952	913,355	549,116,736	1,998,540	5,372,079	557,400,710	(15,721,293)	771,465	—	(14,949,828)	
1,595,359	34,607,373	2,082,843	192,787,893	—	1,630,165	196,500,901	(47,680,021)	(16,837)	(21,136,710)	(68,833,568)	
—	8,622,679	—	30,241,793	—	—	30,241,793	161,225	—	(1,354,475)	(1,193,250)	
—	—	—	1,519,333	—	—	1,519,333	(391,191)	—	—	(391,191)	
23,714,811	83,740,226	5,453,094	104,576,475	400,112	330,575	110,760,256	144,211,840	2,812,473	—	147,024,313	
2,367,815	12,370,569	830,326	15,448,673	898,286	340,718	17,518,003	26,581,434	147,029	—	26,728,463	
74,864,798	1,058,784,363	69,586,410	4,838,493,164	6,993,683	53,022,175	4,968,095,432	(220,083,632)	(336,900)	(22,491,185)	(242,911,717)	