

**Connecticut Municipal Employees
Retirement System**

**Schedules of Employer Allocations
and Pension Amounts by Employer**

**Year Ended June 30, 2016
(with Independent Auditors' Report Thereon)**

Connecticut Municipal Employees Retirement System

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Independent Auditors' Report

The Retirement Board
Connecticut Municipal Employees Retirement System

We have audited the accompanying schedules (the "schedules") as follows:

- schedules of employer allocations
- schedules of net pension liability (asset) and pension expense by employer
- schedules of change in proportional share
- schedules of change in proportional share of the net pension liability and deferred outflows and deferred inflows
- schedules of deferred outflows and deferred inflows of resources - cumulative investment gains and losses June 30, 2014 through June 30, 2016, net
- schedules of deferred inflows and deferred outflows of resources by employer, and
- schedules of sensitivity analysis by employer

of the Connecticut Municipal Employees Retirement System as of and for the year ended June 30, 2016, and the related notes to the schedules.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the schedules based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedules, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedules in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the schedules of employer allocations, schedules of net pension liability (asset) and pension expense by employer, schedules of change in proportional share, schedules of change in proportional share of the net pension liability and deferred outflows and deferred inflows of resources, schedules of deferred outflows and deferred inflows of resources – cumulative investment gains and losses June 30, 2014 through June 30, 2016, net, schedules of deferred inflows and deferred outflows of resources by employer, and schedules of sensitivity analysis by employer, present fairly, in all material respects, the employer allocations, net pension liabilities (assets), changes in proportional share, total deferred inflows and deferred outflows of resources by employer and pension expense by employer of all participating entities for the Connecticut Municipal Employees Retirement System as of and for the year ended June 30, 2016 in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Audited Net Position of the Connecticut Municipal Employees Retirement System

We have not audited the financial statements of the Connecticut Municipal Employees Retirement System as of June 30, 2016. The audit for the Connecticut Municipal Employees Retirement System was performed by the State of Connecticut Auditors of Public Accounts. The net position of the Connecticut Municipal Employees Retirement System used to calculate the net pension liability in the schedules in this report was based solely upon the amounts audited by the State of Connecticut Auditors of Public Accounts.

Restrictions on Use

Our report is intended solely for the information and use of the Connecticut Municipal Employees Retirement System's management, the Retirement Board of the Connecticut Municipal Employees Retirement System, and Connecticut State and local retirement system employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

PKF O'Connor Davies, LLP

Wethersfield, Connecticut
August 16, 2017

Connecticut Municipal Employees Retirement System

General Employees With Social Security

Schedule of Employer Allocations

June 30, 2016

Employer	2016	2016	Employer Allocation Percentage
	Actual Payroll	Expected Contributions	
Andover Education	\$ 436,914	\$ 49,721	0.183542%
Andover Selectmen	437,211	49,755	0.183667%
Ansonia Housing	704,242	80,143	0.295843%
Ansonia Clerical	2,550,925	290,295	1.071606%
Ansonia Town	1,936,957	220,426	0.813689%
Beacon Falls Supervisors	456,505	51,950	0.191770%
Beacon Falls Town	628,379	71,510	0.263975%
Bethany Public Works	377,864	43,001	0.158736%
Bethlehem Public Works	217,600	24,763	0.091411%
Bozrah Education	425,536	48,426	0.178762%
Bozrah Town	355,759	40,485	0.149448%
Branford Education	6,808,055	774,757	2.859967%
Branford Selectman	7,874,386	896,105	3.307916%
Bridgeport Housing	5,615,635	639,059	2.359047%
Bridgeport Port Authority	117,251	13,343	0.049255%
Bristol Housing	1,497,581	170,425	0.629113%
Canton Housing	470,663	53,561	0.197717%
Chester Board of Education	32,689	3,720	0.013732%
Clinton Secretarial	1,354,380	154,128	0.568954%
Clinton Supervisory	832,863	94,780	0.349874%
Clinton Town	846,143	96,291	0.355452%
Colchester Housing	65,496	7,453	0.027512%
Coventry Housing	112,348	12,785	0.047195%
Danbury Housing	2,004,486	228,111	0.842058%
Darien Housing	52,206	5,941	0.021931%
Deep River BOE	47,999	5,462	0.020163%
Derby Housing	251,465	28,617	0.105638%
East Haddam Town	476,120	54,182	0.200009%
East Hampton Housing	103,530	11,782	0.043493%
East Hartford Housing	1,572,515	178,952	0.660590%
Ellington Education	3,491,553	397,339	1.466752%
Ellington Lunch	210,579	23,964	0.088462%
Ellington Town	896,086	101,975	0.376434%
Ellington Van Drivers	104,216	11,860	0.043780%
Enfield Housing	779,441	88,700	0.327431%
Essex BOE	57,688	6,565	0.024234%
Greenwich Housing	2,896,718	329,647	1.216871%
Griswold Education	4,142,529	471,420	1.740218%
Griswold Selectmen	1,141,871	129,945	0.479684%
Groton Housing	99,654	11,341	0.041865%
Hamden Education	1,236,015	140,659	0.519234%
Hamden BOE	3,557,031	404,790	1.494257%
Hamden Schools	1,190,851	135,519	0.500260%
Hamden Town	5,089,170	579,148	2.137889%
Hartford Housing	2,629,270	299,211	1.104519%
Hartford Edu.(Local 566)	10,793,239	1,228,271	4.534086%
Hartford Union (Local 818)	38,389	4,369	0.016128%
Hartford City (1716)	14,323,913	1,630,061	6.017268%
Lebanon Town Hall	708,498	80,627	0.297630%

Connecticut Municipal Employees Retirement System
General Employees With Social Security
Schedule of Employer Allocations
June 30, 2016

Employer	2016	2016	Employer Allocation Percentage
	Actual Payroll	Expected Contributions	
Lebanon Highway	\$ 513,275	\$ 58,411	0.215621%
Lisbon School Dist.	162,669	18,512	0.068336%
Lisbon Town	434,784	49,478	0.182645%
Manchester Housing	1,260,438	143,438	0.529492%
Mansfield Education	3,586,130	408,102	1.506483%
Mansfield Town	6,614,522	752,733	2.778667%
Meriden Housing	1,041,041	118,470	0.437325%
Middlefield Town	513,375	58,422	0.215661%
Middletown Housing	1,013,545	115,341	0.425774%
Milford Housing	475,414	54,102	0.199714%
Montville Housing	53,536	6,092	0.022488%
Montville Education	4,436,545	504,879	1.863730%
Montville Town	4,309,994	490,477	1.810565%
Naugatuck Housing	508,159	57,828	0.213468%
New Britain Housing	1,670,904	190,149	0.701923%
New London Housing	704,128	80,130	0.295795%
New London Public Works	4,214,602	479,622	1.770495%
Norwalk Housing	1,860,197	211,690	0.781441%
Oxford Education	3,492,699	397,469	1.467232%
Oxford Town	2,373,630	270,119	0.997128%
Southington Health District	259,947	29,582	0.109200%
Portland Housing	143,430	16,322	0.060252%
Preston Town	795,054	90,477	0.333990%
Prospect Public Works	397,412	45,225	0.166945%
Putnam Housing	521,410	59,336	0.219035%
Redding Education	2,484,708	282,760	1.043791%
Redding Town	2,494,235	283,844	1.047793%
Seymour Housing	633,268	72,066	0.266027%
Seymour Education	3,539,103	402,750	1.486727%
Seymour Town	3,186,965	362,677	1.338800%
Shelton Housing	64,624	7,354	0.027147%
Southington Housing	235,902	26,846	0.099100%
Southington Dog	103,650	11,795	0.043541%
Southington Education	11,272,468	1,282,807	4.735403%
Southington Lunch	456,737	51,977	0.191870%
Southington Sewer	844,991	96,160	0.354969%
Southington Town	8,815,453	1,003,199	3.703247%
Southington Water	1,691,433	192,485	0.710546%
Stamford Housing	3,765,307	428,492	1.581752%
Stratford Housing	1,278,602	145,505	0.537123%
Thompson Town	1,023,619	116,488	0.430008%
Tolland Cnty Mutual Aid	627,901	71,455	0.263772%
Torrington Housing	629,618	71,651	0.264495%
Rockville (Vernon) Hsg.	844,749	96,132	0.354865%
Wallingford HA	387,040	44,045	0.162589%
Waterford LC1303	3,468,782	394,747	1.457184%
Waterford Custodial	1,832,447	208,532	0.769783%
Waterford Local 161	726,865	82,717	0.305345%
Waterford Cafe 224	353,281	40,203	0.148407%

Connecticut Municipal Employees Retirement System
General Employees With Social Security
Schedule of Employer Allocations
June 30, 2016

Employer	2016 Actual Payroll	2016 Expected Contributions	Employer Allocation Percentage
Waterford Para-Pro's	\$ 1,369,619	\$ 155,863	0.575359%
Waterford Non-union	1,642,733	186,943	0.690088%
Waterford Government	1,652,733	188,081	0.694289%
Waterford Town	2,607,191	296,698	1.095242%
Watertown Town Supv.	485,579	55,259	0.203985%
Watertown Town	558,580	63,566	0.234650%
West Hartford Housing	1,181,069	134,406	0.496151%
West Haven Housing	1,768,513	201,257	0.742928%
Weston Education	5,001,229	569,140	2.100945%
Weston Lunch	1,161,790	132,212	0.488052%
Weston Salary	1,706,948	194,251	0.717066%
Weston Town	2,636,497	300,033	1.107553%
Wethersfield Housing	460,605	52,417	0.193494%
Winchester Housing	70,004	7,966	0.029406%
Windsor Locks Housing	220,312	25,072	0.092552%
Windsor Locks Edu.	2,622,489	298,439	1.101669%
Windsor Locks Para's	1,133,377	128,978	0.476114%
Windsor Locks Town	3,201,602	364,342	1.344946%
Woodbridge Education	1,987,852	226,218	0.835070%
Woodbridge Town	3,242,397	368,985	1.362085%
Woodstock Education	614,241	69,901	0.258035%
Woodstock Town	1,223,558	139,241	0.514000%
Norwich Housing	1,158,449	131,831	0.486646%
District #4 – Custodians	588,322	66,951	0.247145%
District #4 - B. of Ed	207,016	23,558	0.086963%
District #4 - Non-Cert.	771,452	87,791	0.324075%
District #4 –Secretarial	508,118	57,824	0.213454%
Regional District 16	132,772	15,109	0.055774%
Regional District 19	1,887,776	214,829	0.793028%
Watertown Fire District	386,992	44,040	0.162571%
Westport Health Dept.	751,350	85,504	0.315633%
East Shore Health District	491,970	55,986	0.206669%
L. Naugatuck Valley Health	983,821	111,959	0.413290%
Quinnipiack Valley Health	599,461	68,219	0.251826%
Uncas Health District	559,487	63,670	0.235034%
Willimantic Housing	1,224,719	139,373	0.514487%
Jewett City Street	259,322	29,511	0.108938%
Southeast Ct. Planning	534,137	60,785	0.224384%
Southeast Ct Water	440,955	50,181	0.185240%
South Norwalk Electric	927,939	105,599	0.389812%
Norwalk 1st Tax Dist.	1,813,221	206,345	0.761710%
Norwalk 2nd Tax Dist.	2,799,269	318,557	1.175933%
Connecticut Housing	117,650	13,389	0.049425%
Southeast CT Tourism	184,548	21,002	0.077528%
Totals	\$ 238,046,666	\$ 27,089,714	100.000000%

See Notes to Schedules.

**Connecticut Municipal Employees Retirement System
Police Officers and Firefighters With Social Security
Schedule of Employer Allocations
June 30, 2016**

Employer	2016 Actual Payroll	2016 Expected Contributions	Employer Allocation Percentage
Beacon Falls Police	\$ 342,202	\$ 57,250	0.738958%
Cromwell Police	2,868,558	479,910	6.194468%
Derby Police	3,424,096	572,851	7.394109%
Easton Police	1,552,655	259,759	3.352855%
Hamden Police	6,221,522	1,040,861	13.434977%
Mansfield Fire	1,205,776	201,726	2.603791%
Monroe Police	3,858,797	645,577	8.332825%
Montville Police	2,280,221	381,481	4.923989%
New Fairfield Police	575,825	96,336	1.243463%
Oxford Police	589,347	98,598	1.272660%
Plymouth Police	2,452,449	410,295	5.295908%
Putnam Police	1,258,206	210,498	2.717016%
Redding Police	1,738,705	290,885	3.754616%
Southington Fire	3,254,212	544,430	7.027263%
Waterford Fire	737,667	123,412	1.592948%
Waterford Police	4,193,566	701,584	9.055738%
Weston Police	2,029,198	339,485	4.381923%
Winchester Police	1,598,329	267,400	3.451482%
Windsor Dog	78,364	13,110	0.169218%
Windsor Locks Police	2,741,323	458,623	5.919704%
Woodbridge Police	2,214,097	370,418	4.781193%
Cromwell Fire	414,911	69,415	0.895978%
Easton Firefighters	678,378	113,493	1.464918%
Totals	\$ 46,308,404	\$ 7,747,397	100.000000%

See Notes to Schedules.

**Connecticut Municipal Employees Retirement System
General Employees With Social Security
Schedule of Net Pension Liability
and Pension Expense by Employer
as of and for the Year Ended June 30, 2016**

Employer	Allocation Percentage	Net Pension Liability	Employer Pension Expense
Andover Education	0.183542%	\$ 360,252	\$ 86,418
Andover Selectmen	0.183667%	360,497	86,477
Ansonia Housing	0.295843%	580,673	139,293
Ansonia Clerical	1.071606%	2,103,321	504,550
Ansonia Town	0.813689%	1,597,088	383,114
Beacon Falls Supervisors	0.191770%	376,401	90,292
Beacon Falls Town	0.263975%	518,123	124,289
Bethany Public Works	0.158736%	311,563	74,739
Bethlehem Public Works	0.091411%	179,419	43,040
Bozrah Education	0.178762%	350,869	84,167
Bozrah Town	0.149448%	293,332	70,365
Branford Education	2.859967%	5,613,469	1,346,572
Branford Selectman	3.307916%	6,492,693	1,557,483
Bridgeport Housing	2.359047%	4,630,277	1,110,722
Bridgeport Port Authority	0.049255%	96,676	23,191
Bristol Housing	0.629113%	1,234,807	296,209
Canton Housing	0.197717%	388,074	93,092
Chester Board of Education	0.013732%	26,953	6,466
Clinton Secretarial	0.568954%	1,116,728	267,884
Clinton Supervisory	0.349874%	686,724	164,733
Clinton Town	0.355452%	697,672	167,359
Colchester Housing	0.027512%	54,000	12,954
Coventry Housing	0.047195%	92,633	22,221
Danbury Housing	0.842058%	1,652,770	396,471
Darien Housing	0.021931%	43,046	10,326
Deep River BOE	0.020163%	39,575	9,493
Derby Housing	0.105638%	207,344	49,738
East Haddam Town	0.200009%	392,573	94,171
East Hampton Housing	0.043493%	85,367	20,478
East Hartford Housing	0.660590%	1,296,588	311,029
Ellington Education	1.466752%	2,878,903	690,599
Ellington Lunch	0.088462%	173,631	41,651
Ellington Town	0.376434%	738,855	177,238
Ellington Van Drivers	0.043780%	85,930	20,613
Enfield Housing	0.327431%	642,673	154,166
Essex BOE	0.024234%	47,566	11,410
Greenwich Housing	1.216871%	2,388,443	572,947
Griswold Education	1.740218%	3,415,655	819,356
Griswold Selectmen	0.479684%	941,511	225,852
Groton Housing	0.041865%	82,172	19,712
Hamden Education	0.519234%	1,019,139	244,474

**Connecticut Municipal Employees Retirement System
General Employees With Social Security
Schedule of Net Pension Liability
and Pension Expense by Employer
as of and for the Year Ended June 30, 2016**

Employer	Allocation Percentage	Net Pension Liability	Employer Pension Expense
Hamden BOE	1.494257%	\$ 2,932,889	\$ 703,549
Hamden Schools	0.500260%	981,898	235,540
Hamden Town	2.137889%	4,196,194	1,006,593
Hartford Housing	1.104519%	2,167,921	520,048
Hartford Edu.(Local 566)	4.534086%	8,899,389	2,134,807
Hartford Union (Local 818)	0.016128%	31,655	7,595
Hartford City (1716)	6.017268%	11,810,541	2,833,141
Lebanon Town Hall	0.297630%	584,181	140,135
Lebanon Highway	0.215621%	423,215	101,522
Lisbon School Dist.	0.068336%	134,128	32,175
Lisbon Town	0.182645%	358,491	85,996
Manchester Housing	0.529492%	1,039,273	249,304
Mansfield Education	1.506483%	2,956,885	709,305
Mansfield Town	2.778667%	5,453,897	1,308,294
Meriden Housing	0.437325%	858,370	205,908
Middlefield Town	0.215661%	423,294	101,541
Middletown Housing	0.425774%	835,698	200,469
Milford Housing	0.199714%	391,994	94,032
Montville Housing	0.022488%	44,139	10,588
Montville Education	1.863730%	3,658,082	877,510
Montville Town	1.810565%	3,553,731	852,478
Naugatuck Housing	0.213468%	418,990	100,508
New Britain Housing	0.701923%	1,377,717	330,490
New London Housing	0.295795%	580,579	139,271
New London Public Works	1.770495%	3,475,082	833,612
Norwalk Housing	0.781441%	1,533,792	367,930
Oxford Education	1.467232%	2,879,845	690,825
Oxford Town	0.997128%	1,957,137	469,483
Southington Health District	0.109200%	214,335	51,415
Portland Housing	0.060252%	118,261	28,369
Preston Town	0.333990%	655,547	157,254
Prospect Public Works	0.166945%	327,675	78,604
Putnam Housing	0.219035%	429,916	103,129
Redding Education	1.043791%	2,048,726	491,454
Redding Town	1.047793%	2,056,581	493,338
Seymour Housing	0.266027%	522,151	125,255
Seymour Education	1.486727%	2,918,111	700,004
Seymour Town	1.338800%	2,627,763	630,354
Shelton Housing	0.027147%	53,283	12,782

**Connecticut Municipal Employees Retirement System
General Employees With Social Security
Schedule of Net Pension Liability
and Pension Expense by Employer
as of and for the Year Ended June 30, 2016**

Employer	Allocation Percentage	Net Pension Liability	Employer Pension Expense
Southington Housing	0.099100%	\$ 194,511	\$ 46,661
Southington Dog	0.043541%	85,461	20,501
Southington Education	4.735403%	9,294,529	2,229,594
Southington Lunch	0.191870%	376,598	90,339
Southington Sewer	0.354969%	696,724	167,132
Southington Town	3.703247%	7,268,639	1,743,618
Southington Water	0.710546%	1,394,642	334,550
Stamford Housing	1.581752%	3,104,622	744,745
Stratford Housing	0.537123%	1,054,251	252,896
Thompson Town	0.430008%	844,009	202,463
Tolland Cnty Mutual Aid	0.263772%	517,725	124,193
Torrington Housing	0.264495%	519,144	124,534
Rockville (Vernon) Hsg.	0.354865%	696,520	167,083
Wallingford HA	0.162589%	319,126	76,553
Waterford LC1303	1.457184%	2,860,123	686,094
Waterford Custodial	0.769783%	1,510,910	362,441
Waterford Local 161	0.305345%	599,323	143,767
Waterford Cafe 224	0.148407%	291,289	69,875
Waterford Para-Pro's	0.575359%	1,129,300	270,899
Waterford Non-union	0.690088%	1,354,487	324,918
Waterford Government	0.694289%	1,362,733	326,896
Waterford Town	1.095242%	2,149,713	515,679
Watertown Town Supv.	0.203985%	400,377	96,043
Watertown Town	0.234650%	460,565	110,482
West Hartford Housing	0.496151%	973,832	233,605
West Haven Housing	0.742928%	1,458,200	349,797
Weston Education	2.100945%	4,123,682	989,198
Weston Lunch	0.488052%	957,936	229,792
Weston Salary	0.717066%	1,407,439	337,620
Weston Town	1.107553%	2,173,877	521,475
Wethersfield Housing	0.193494%	379,785	91,104
Winchester Housing	0.029406%	57,717	13,845
Windsor Locks Housing	0.092552%	181,659	43,577
Windsor Locks Edu.	1.101669%	2,162,328	518,705
Windsor Locks Para's	0.476114%	934,504	224,171
Windsor Locks Town	1.344946%	2,639,826	633,247
Woodbridge Education	0.835070%	1,639,054	393,180
Woodbridge Town	1.362085%	2,673,466	641,318
Woodstock Education	0.258035%	506,464	121,492

**Connecticut Municipal Employees Retirement System
General Employees With Social Security
Schedule of Change in Proportional Share
June 30, 2015 to June 30, 2016**

	2015	2016	2016
Employer	Employer Allocation Percentage	Employer Allocation Percentage	Change in Allocation Percentage
Andover Education	0.204251%	0.183542%	-0.020709%
Andover Selectmen	0.202144%	0.183667%	-0.018477%
Ansonia Housing	0.343447%	0.295843%	-0.047604%
Ansonia Clerical	1.016066%	1.071606%	0.055540%
Ansonia Town	0.894100%	0.813689%	-0.080411%
Beacon Falls Supervisors	0.197841%	0.191770%	-0.006071%
Beacon Falls Town	0.218936%	0.263975%	0.045039%
Bethany Public Works	0.176356%	0.158736%	-0.017620%
Bethlehem Public Works	0.000000%	0.091411%	0.091411%
Bozrah Education	0.119300%	0.178762%	0.059462%
Bozrah Town	0.176760%	0.149448%	-0.027312%
Branford Education	2.903448%	2.859967%	-0.043481%
Branford Selectman	3.259129%	3.307916%	0.048787%
Bridgeport Housing	3.068537%	2.359047%	-0.709490%
Bridgeport Port Authority	0.052838%	0.049255%	-0.003583%
Bristol Housing	0.647975%	0.629113%	-0.018862%
Canton Housing	0.000000%	0.197717%	0.197717%
Chester Board of Education	0.014771%	0.013732%	-0.001039%
Clinton Secretarial	0.558636%	0.568954%	0.010318%
Clinton Supervisory	0.279507%	0.349874%	0.070367%
Clinton Town	0.371186%	0.355452%	-0.015734%
Colchester Housing	0.029294%	0.027512%	-0.001782%
Coventry Housing	0.046050%	0.047195%	0.001145%
Danbury Housing	0.790230%	0.842058%	0.051828%
Darien Housing	0.042623%	0.021931%	-0.020692%
Deep River BOE	0.021521%	0.020163%	-0.001358%
Derby Housing	0.130697%	0.105638%	-0.025059%
East Haddam Town	0.237457%	0.200009%	-0.037448%
East Hampton Housing	0.039012%	0.043493%	0.004481%
East Hartford Housing	0.686378%	0.660590%	-0.025788%
Ellington Education	1.516922%	1.466752%	-0.050170%
Ellington Lunch	0.095638%	0.088462%	-0.007176%
Ellington Town	0.435269%	0.376434%	-0.058835%
Ellington Van Drivers	0.036247%	0.043780%	0.007533%
Enfield Housing	0.304249%	0.327431%	0.023182%
Essex BOE	0.025238%	0.024234%	-0.001004%
Greenwich Housing	1.147312%	1.216871%	0.069559%
Griswold Education	1.620746%	1.740218%	0.119472%
Griswold Selectmen	0.459628%	0.479684%	0.020056%
Groton Housing	0.100683%	0.041865%	-0.058818%

Connecticut Municipal Employees Retirement System
General Employees With Social Security
Schedule of Change in Proportional Share
June 30, 2015 to June 30, 2016

	2015	2016	2016
Employer	Employer Allocation Percentage	Employer Allocation Percentage	Change in Allocation Percentage
Hamden Education	0.390057%	0.519234%	0.129177%
Hamden BOE	0.979153%	1.494257%	0.515104%
Hamden Schools	0.377646%	0.500260%	0.122614%
Hamden Town	1.620173%	2.137889%	0.517716%
Hartford Housing	1.320543%	1.104519%	-0.216024%
Hartford Edu.(Local 566)	4.725159%	4.534086%	-0.191073%
Hartford Union (Local 818)	0.048256%	0.016128%	-0.032128%
Hartford City (1716)	6.227487%	6.017268%	-0.210219%
Lebanon Town Hall	0.269041%	0.297630%	0.028589%
Lebanon Highway	0.210798%	0.215621%	0.004823%
Lisbon School Dist.	0.058424%	0.068336%	0.009912%
Lisbon Town	0.138681%	0.182645%	0.043964%
Manchester Housing	0.527852%	0.529492%	0.001640%
Mansfield Education	1.445917%	1.506483%	0.060566%
Mansfield Town	2.537214%	2.778667%	0.241453%
Meriden Housing	0.532703%	0.437325%	-0.095378%
Middlefield Town	0.248455%	0.215661%	-0.032794%
Middletown Housing	0.434003%	0.425774%	-0.008229%
Milford Housing	0.202273%	0.199714%	-0.002559%
Montville Housing	0.021673%	0.022488%	0.000815%
Montville Education	1.887907%	1.863730%	-0.024177%
Montville Town	1.839994%	1.810565%	-0.029429%
Naugatuck Housing	0.204737%	0.213468%	0.008731%
New Britain Housing	0.787082%	0.701923%	-0.085159%
New London Housing	0.311534%	0.295795%	-0.015739%
New London Public Works	0.000000%	1.770495%	1.770495%
Norwalk Housing	0.602054%	0.781441%	0.179387%
Oxford Education	1.535555%	1.467232%	-0.068323%
Oxford Town	1.034770%	0.997128%	-0.037642%
Southington Health District	0.137520%	0.109200%	-0.028320%
Portland Housing	0.079000%	0.060252%	-0.018748%
Preston Town	0.353618%	0.333990%	-0.019628%
Prospect Public Works	0.207775%	0.166945%	-0.040830%
Putnam Housing	0.274324%	0.219035%	-0.055289%
Redding Education	1.116754%	1.043791%	-0.072963%
Redding Town	1.245789%	1.047793%	-0.197996%
Seymour Housing	0.269705%	0.266027%	-0.003678%
Seymour Education	1.449791%	1.486727%	0.036936%
Seymour Town	1.306708%	1.338800%	0.032092%
Shelton Housing	0.026519%	0.027147%	0.000628%

**Connecticut Municipal Employees Retirement System
General Employees With Social Security
Schedule of Change in Proportional Share
June 30, 2015 to June 30, 2016**

	2015	2016	2016
Employer	Employer Allocation Percentage	Employer Allocation Percentage	Change in Allocation Percentage
Southington Housing	0.100005%	0.099100%	-0.000905%
Southington Dog	0.074733%	0.043541%	-0.031192%
Southington Education	4.688034%	4.735403%	0.047369%
Southington Lunch	0.221207%	0.191870%	-0.029337%
Southington Sewer	0.405986%	0.354969%	-0.051017%
Southington Town	3.771609%	3.703247%	-0.068362%
Southington Water	0.711024%	0.710546%	-0.000478%
Stamford Housing	1.686836%	1.581752%	-0.105084%
Stratford Housing	0.613078%	0.537123%	-0.075955%
Thompson Town	0.690680%	0.430008%	-0.260672%
Tolland Cnty Mutual Aid	0.269867%	0.263772%	-0.006095%
Torrington Housing	0.235724%	0.264495%	0.028771%
Rockville (Vernon) Hsg.	0.366660%	0.354865%	-0.011795%
Wallingford HA	0.128151%	0.162589%	0.034438%
Waterford LC1303	1.532060%	1.457184%	-0.074876%
Waterford Custodial	0.823808%	0.769783%	-0.054025%
Waterford Local 161	0.333372%	0.305345%	-0.028027%
Waterford Cafe 224	0.154936%	0.148407%	-0.006529%
Waterford Para-Pro's	0.581431%	0.575359%	-0.006072%
Waterford Non-union	0.742159%	0.690088%	-0.052071%
Waterford Government	0.675930%	0.694289%	0.018359%
Waterford Town	1.194472%	1.095242%	-0.099230%
Watertown Town Supv.	0.214973%	0.203985%	-0.010988%
Watertown Town	0.357641%	0.234650%	-0.122991%
West Hartford Housing	0.484537%	0.496151%	0.011614%
West Haven Housing	0.749431%	0.742928%	-0.006503%
Weston Education	2.232964%	2.100945%	-0.132019%
Weston Highway	0.000000%	0.488052%	0.488052%
Weston Salary	0.592751%	0.717066%	0.124315%
Weston Town	1.157026%	1.107553%	-0.049473%
Wethersfield Housing	0.202344%	0.193494%	-0.008850%
Winchester Housing	0.050067%	0.029406%	-0.020661%
Windsor Locks Housing	0.099153%	0.092552%	-0.006601%
Windsor Locks Edu.	0.999179%	1.101669%	0.102490%
Windsor Locks Para's	0.450660%	0.476114%	0.025454%
Windsor Locks Town	1.352572%	1.344946%	-0.007626%
Woodbridge Education	0.818540%	0.835070%	0.016530%
Woodbridge Town	1.509009%	1.362085%	-0.146924%
Woodstock Education	0.262013%	0.258035%	-0.003978%
Woodstock Town	0.502526%	0.514000%	0.011474%

Connecticut Municipal Employees Retirement System

General Employees With Social Security

Schedule of Change in Proportional Share

Net Pension Liability and Deferred Outflows and Deferred Inflows

June 30, 2015 to June 30, 2016

				NPL		Deferred Outflow			
	2016	2016	2016	2016	2016	2016			
	Change in	Net Pension	Change in	Net Deferred	Change in			Recognized	
	Allocation	Liability	Proportial	Outflows	Proportial			in Current	
Employer	Percentage	June 30, 2015	Share	June 30, 2015	Share	Subtotal		Year	Total
Andover Education	-0.020709%	\$ 279,642	\$ (28,353)	\$ 21,224	\$ (2,152)	\$ (26,201)		\$ (5,358)	\$ (20,843)
Andover Selectmen	-0.018477%	276,757	(25,297)	21,005	(1,920)	(23,377)		(4,781)	(18,596)
Ansonia Housing	-0.047604%	470,216	(65,175)	35,688	(4,947)	(60,228)		(12,317)	(47,911)
Ansonia Clerical	0.055540%	1,391,104	76,040	105,581	5,771	70,269		14,370	55,899
Ansonia Town	-0.080411%	1,224,119	(110,090)	92,907	(8,356)	(101,734)		(20,804)	(80,930)
Beacon Falls Supervisors	-0.006071%	270,866	(8,312)	20,558	(631)	(7,681)		(1,571)	(6,110)
Beacon Falls Town	0.045039%	299,747	61,663	22,750	4,680	56,983		11,653	45,330
Bethany Public Works	-0.017620%	241,450	(24,124)	18,325	(1,831)	(22,293)		(4,559)	(17,734)
Bethlehem Public Works	0.091411%	-	125,151	-	9,499	115,652		23,651	92,001
Bozrah Education	0.059462%	163,335	81,410	12,397	6,179	75,231		15,385	59,846
Bozrah Town	-0.027312%	242,003	(37,393)	18,367	(2,838)	(34,555)		(7,066)	(27,489)
Branford Education	-0.043481%	3,975,131	(59,530)	301,701	(4,518)	(55,012)		(11,250)	(43,762)
Branford Selectman	0.048787%	4,462,097	66,795	338,661	5,070	61,725		12,623	49,102
Bridgeport Housing	-0.709490%	4,201,156	(971,367)	318,857	(73,725)	(897,642)		(183,568)	(714,074)
Bridgeport Port Authority	-0.003583%	72,341	(4,906)	5,491	(372)	(4,534)		(927)	(3,607)
Bristol Housing	-0.018862%	887,147	(25,824)	67,333	(1,960)	(23,864)		(4,880)	(18,984)
Canton Housing	0.197717%	-	270,697	-	20,545	250,152		51,156	198,996
Chester Board of Education	-0.001039%	20,223	(1,423)	1,535	(108)	(1,315)		(269)	(1,046)
Clinton Secretarial	0.010318%	764,833	14,126	58,049	1,072	13,054		2,670	10,384
Clinton Supervisory	0.070367%	382,675	96,340	29,044	7,312	89,028		18,206	70,822
Clinton Town	-0.015734%	508,194	(21,542)	38,571	(1,635)	(19,907)		(4,071)	(15,836)
Colchester Housing	-0.001782%	40,107	(2,440)	3,044	(185)	(2,255)		(461)	(1,794)
Coventry Housing	0.001145%	63,047	1,568	4,785	119	1,449		296	1,153
Danbury Housing	0.051828%	1,081,910	70,958	82,114	5,386	65,572		13,409	52,163
Darien Housing	-0.020692%	58,355	(28,330)	4,429	(2,150)	(26,180)		(5,354)	(20,826)
Deep River BOE	-0.001358%	29,465	(1,859)	2,237	(141)	(1,718)		(351)	(1,367)
Derby Housing	-0.025059%	178,938	(34,308)	13,581	(2,604)	(31,704)		(6,483)	(25,221)
East Haddam Town	-0.037448%	325,104	(51,270)	24,675	(3,891)	(47,379)		(9,689)	(37,690)
East Hampton Housing	0.004481%	53,412	6,135	4,054	466	5,669		1,159	4,510
East Hartford Housing	-0.025788%	939,725	(35,307)	71,323	(2,680)	(32,627)		(6,672)	(25,955)
Ellington Education	-0.050170%	2,076,828	(68,688)	157,626	(5,213)	(63,475)		(12,981)	(50,494)
Ellington Lunch	-0.007176%	130,939	(9,825)	9,938	(746)	(9,079)		(1,857)	(7,222)

**Connecticut Municipal Employees Retirement System
General Employees With Social Security**

**Schedule of Change in Proportional Share
Net Pension Liability and Deferred Outflows and Deferred Inflows
June 30, 2015 to June 30, 2016**

				NPL		Deferred Outflow			
	Change in	Net Pension	Change in	Net Deferred	Change in			Recognized	
Employer	Allocation	Liability	Proportial	Outflows	Proportial	Subtotal	Year	Total	
	Percentage	June 30, 2015	Share	June 30, 2015	Share				
Ellington Town	-0.058835%	\$ 595,930	\$ (80,551)	\$ 45,230	\$ (6,114)	\$ (74,437)	\$ (15,222)	\$ (59,215)	
Ellington Van Drivers	0.007533%	49,626	10,313	3,766	783	9,530	1,949	7,581	
Enfield Housing	0.023182%	416,550	31,739	31,615	2,409	29,330	5,998	23,332	
Essex BOE	-0.001004%	34,554	(1,375)	2,623	(104)	(1,271)	(260)	(1,011)	
Greenwich Housing	0.069559%	1,570,793	95,234	119,219	7,228	88,006	17,997	70,009	
Griswold Education	0.119472%	2,218,976	163,570	168,415	12,415	151,155	30,911	120,244	
Griswold Selectmen	0.020056%	629,280	27,459	47,760	2,084	25,375	5,189	20,186	
24 Groton Housing	-0.058818%	137,846	(80,528)	10,463	(6,112)	(74,416)	(15,218)	(59,198)	
Hamden Education	0.129177%	534,030	176,857	40,531	13,423	163,434	33,422	130,012	
Hamden BOE	0.515104%	1,340,566	705,233	101,746	53,525	651,708	133,273	518,435	
Hamden Schools	0.122614%	517,038	167,872	39,242	12,741	155,131	31,724	123,407	
Hamden Town	0.517716%	2,218,191	708,810	168,354	53,797	655,013	133,948	521,065	
Hartford Housing	-0.216024%	1,807,965	(295,759)	137,220	(22,447)	(273,312)	(55,892)	(217,420)	
Hartford Edu.(Local 566)	-0.191073%	6,469,250	(261,598)	490,997	(19,855)	(241,743)	(49,436)	(192,307)	
Hartford Union (Local 818)	-0.032128%	66,068	(43,987)	5,014	(3,338)	(40,649)	(8,313)	(32,336)	
Hartford City (1716)	-0.210219%	8,526,098	(287,812)	647,106	(21,844)	(265,968)	(54,390)	(211,578)	
Lebanon Town Hall	0.028589%	368,346	39,141	27,957	2,971	36,170	7,397	28,773	
Lebanon Highway	0.004823%	288,605	6,603	21,904	501	6,102	1,248	4,854	
Lisbon School Dist.	0.009912%	79,989	13,571	6,071	1,030	12,541	2,565	9,976	
Lisbon Town	0.043964%	189,869	60,191	14,411	4,568	55,623	11,375	44,248	
Manchester Housing	0.001640%	722,686	2,245	54,850	170	2,075	424	1,651	
Mansfield Education	0.060566%	1,979,616	82,921	150,247	6,294	76,627	15,670	60,957	
Mansfield Town	0.241453%	3,473,718	330,576	263,646	25,090	305,486	62,472	243,014	
Meriden Housing	-0.095378%	729,328	(130,583)	55,354	(9,911)	(120,672)	(24,677)	(95,995)	
Middlefield Town	-0.032794%	340,162	(44,899)	25,817	(3,408)	(41,491)	(8,485)	(33,006)	
Middletown Housing	-0.008229%	594,197	(11,266)	45,097	(855)	(10,411)	(2,129)	(8,282)	
Milford Housing	-0.002559%	276,933	(3,504)	21,018	(266)	(3,238)	(662)	(2,576)	
Montville Housing	0.000815%	29,673	1,116	2,252	85	1,031	211	820	
Montville Education	-0.024177%	2,584,748	(33,101)	196,176	(2,512)	(30,589)	(6,255)	(24,334)	
Montville Town	-0.029429%	2,519,150	(40,291)	191,196	(3,058)	(37,233)	(7,614)	(29,619)	
Naugatuck Housing	0.008731%	280,307	11,954	21,274	907	11,047	2,259	8,788	
New Britain Housing	-0.085159%	1,077,600	(116,592)	81,787	(8,849)	(107,743)	(22,033)	(85,710)	

Connecticut Municipal Employees Retirement System

General Employees With Social Security

Schedule of Change in Proportional Share

Net Pension Liability and Deferred Outflows and Deferred Inflows

June 30, 2015 to June 30, 2016

				NPL		Deferred Outflow			
Employer	Change in Allocation Percentage	Net Pension Liability June 30, 2015	Change in Proportional Share	2016 Net Deferred Outflows June 30, 2015	2016 Change in Proportional Share	Subtotal	Year		
New London Housing	-0.015739%	\$ 426,524	\$ (21,548)	\$ 32,372	\$ (1,635)	\$ (19,913)	\$ (4,072)		\$ (15,841)
New London Public Works	1.770495%	-	2,423,999	-	183,974	2,240,025	458,082		1,781,943
Norwalk Housing	0.179387%	824,277	245,600	62,560	18,640	226,960	46,413		180,547
Oxford Education	-0.068323%	2,102,340	(93,542)	159,562	(7,100)	(86,442)	(17,677)		(68,765)
Oxford Town	-0.037642%	1,416,711	(51,536)	107,525	(3,911)	(47,625)	(9,739)		(37,886)
Southington Health District	-0.028320%	188,280	(38,773)	14,290	(2,943)	(35,830)	(7,327)		(28,503)
Portland Housing	-0.018748%	108,159	(25,668)	8,209	(1,948)	(23,720)	(4,851)		(18,869)
25 Preston Town	-0.019628%	484,141	(26,873)	36,745	(2,040)	(24,833)	(5,078)		(19,755)
Prospect Public Works	-0.040830%	284,466	(55,901)	21,590	(4,243)	(51,658)	(10,564)		(41,094)
Putnam Housing	-0.055289%	375,579	(75,697)	28,506	(5,745)	(69,952)	(14,305)		(55,647)
Redding Education	-0.072963%	1,528,956	(99,894)	116,043	(7,582)	(92,312)	(18,878)		(73,434)
Redding Town	-0.197996%	1,705,619	(271,078)	129,452	(20,574)	(250,504)	(51,228)		(199,276)
Seymour Housing	-0.003678%	369,255	(5,036)	28,026	(382)	(4,654)	(952)		(3,702)
Seymour Education	0.036936%	1,984,920	50,569	150,650	3,838	46,731	9,556		37,175
Seymour Town	0.032092%	1,789,024	43,937	135,782	3,335	40,602	8,303		32,299
Shelton Housing	0.000628%	36,307	860	2,756	65	795	163		632
Southington Housing	-0.000905%	136,918	(1,239)	10,392	(94)	(1,145)	(234)		(911)
Southington Dog	-0.031192%	102,318	(42,705)	7,766	(3,241)	(39,464)	(8,070)		(31,394)
Southington Education	0.047369%	6,418,423	64,853	487,140	4,922	59,931	12,256		47,675
Southington Lunch	-0.029337%	302,856	(40,166)	22,986	(3,048)	(37,118)	(7,591)		(29,527)
Southington Sewer	-0.051017%	555,838	(69,848)	42,186	(5,301)	(64,547)	(13,200)		(51,347)
Southington Town	-0.068362%	5,163,738	(93,595)	391,913	(7,104)	(86,491)	(17,687)		(68,804)
Southington Water	-0.000478%	973,468	(654)	73,884	(50)	(604)	(124)		(480)
Stamford Housing	-0.105084%	2,309,460	(143,871)	175,282	(10,919)	(132,952)	(27,189)		(105,763)
Stratford Housing	-0.075955%	839,370	(103,991)	63,706	(7,893)	(96,098)	(19,652)		(76,446)
Thompson Town	-0.260672%	945,615	(356,888)	71,769	(27,087)	(329,801)	(67,444)		(262,357)
Tolland Cnty Mutual Aid	-0.006095%	369,477	(8,345)	28,043	(633)	(7,712)	(1,577)		(6,135)
Torrington Housing	0.028771%	322,732	39,391	24,495	2,990	36,401	7,444		28,957
Rockville (Vernon) Hsg.	-0.011795%	501,997	(16,149)	38,100	(1,226)	(14,923)	(3,052)		(11,871)
Wallingford HA	0.034438%	175,452	47,149	13,316	3,579	43,570	8,910		34,660
Waterford LC1303	-0.074876%	2,097,555	(102,513)	159,199	(7,780)	(94,733)	(19,373)		(75,360)
Waterford Custodial	-0.054025%	1,127,882	(73,966)	85,603	(5,614)	(68,352)	(13,978)		(54,374)

Connecticut Municipal Employees Retirement System

General Employees With Social Security

Schedule of Change in Proportional Share

Net Pension Liability and Deferred Outflows and Deferred Inflows

June 30, 2015 to June 30, 2016

				NPL		Deferred Outflow			
	2016	2016	2016	2016	2016	2016			
	Change in	Net Pension	Change in	Net Deferred	Change in			Recognized	
	Allocation	Liability	Proportial	Outflows	Proportial			in Current	
Employer	Percentage	June 30, 2015	Share	June 30, 2015	Share	Subtotal		Year	Total
Waterford Local 161	-0.028027%	\$ 456,422	\$ (38,372)	\$ 34,641	\$ (2,912)	\$ (35,460)		\$ (7,252)	\$ (28,208)
Waterford Cafe 224	-0.006529%	212,124	(8,939)	16,100	(678)	(8,261)		(1,689)	(6,572)
Waterford Para-Pro's	-0.006072%	796,042	(8,313)	60,418	(631)	(7,682)		(1,571)	(6,111)
Waterford Non-union	-0.052071%	1,016,095	(71,291)	77,119	(5,411)	(65,880)		(13,472)	(52,408)
Waterford Government	0.018359%	925,421	25,135	70,237	1,908	23,227		4,750	18,477
Waterford Town	-0.099230%	1,635,361	(135,857)	124,120	(10,311)	(125,546)		(25,674)	(99,872)
Watertown Town Supv.	-0.010988%	294,321	(15,044)	22,338	(1,142)	(13,902)		(2,843)	(11,059)
26 Watertown Town	-0.122991%	489,649	(168,388)	37,163	(12,780)	(155,608)		(31,822)	(123,786)
West Hartford Housing	0.011614%	663,383	15,901	50,349	1,207	14,694		3,005	11,689
West Haven Housing	-0.006503%	1,026,052	(8,903)	77,874	(676)	(8,227)		(1,682)	(6,545)
Weston Education	-0.132019%	3,057,168	(180,748)	232,030	(13,718)	(167,030)		(34,157)	(132,873)
Weston Highway	0.488052%	811,540	668,195	61,593	50,714	617,481		126,274	491,207
Weston Salary	0.124315%	1,584,093	170,201	120,228	12,918	157,283		32,164	125,119
Weston Town	-0.049473%	277,031	(67,734)	21,026	(5,141)	(62,593)		(12,800)	(49,793)
Wethersfield Housing	-0.008850%	68,547	(12,117)	5,202	(920)	(11,197)		(2,290)	(8,907)
Winchester Housing	-0.020661%	135,751	(28,287)	10,304	(2,147)	(26,140)		(5,346)	(20,794)
Windsor Locks Housing	-0.006601%	1,367,983	(9,037)	103,827	(686)	(8,351)		(1,708)	(6,643)
Windsor Locks Edu.	0.102490%	617,002	140,320	46,829	10,650	129,670		26,517	103,153
Windsor Locks Para's	0.025454%	1,851,816	34,849	140,547	2,645	32,204		6,586	25,618
Windsor Locks Town	-0.007626%	1,120,669	(10,441)	85,055	(792)	(9,649)		(1,973)	(7,676)
Woodbridge Education	0.016530%	2,065,996	22,631	156,803	1,718	20,913		4,277	16,636
Woodbridge Town	-0.146924%	358,724	(201,155)	27,227	(15,267)	(185,888)		(38,014)	(147,874)
Woodstock Education	-0.003978%	688,012	(5,446)	52,218	(413)	(5,033)		(1,029)	(4,004)
Woodstock Town	0.011474%	681,701	15,709	51,739	1,192	14,517		2,969	11,548
Norwich Housing	-0.011270%	338,345	(15,430)	25,680	(1,171)	(14,259)		(2,916)	(11,343)
District #4 – Custodians	0.000017%	118,836	23	9,020	2	21		4	17
District #4 - B. of Ed	0.000165%	419,048	226	31,804	17	209		43	166
District #4 - Non-Cert.	0.018001%	341,049	24,645	25,885	1,871	22,774		4,657	18,117
District #4 –Secretarial	-0.035649%	38,703	(48,807)	2,938	(3,704)	(45,103)		(9,224)	(35,879)
Regional District 16	0.027505%	1,041,565	37,657	79,052	2,858	34,799		7,116	27,683
Regional District 19	0.032266%	201,559	44,176	15,298	3,353	40,823		8,348	32,475
Watertown Fire District	0.015352%	424,741	21,019	32,236	1,595	19,424		3,972	15,452

**Connecticut Municipal Employees Retirement System
General Employees With Social Security
Schedule of Change in Proportional Share
Net Pension Liability and Deferred Outflows and Deferred Inflows
June 30, 2015 to June 30, 2016**

Employer	2016	2016	2016	2016	2016	Subtotal	Recognized in Current Year	Total
	Change in Allocation Percentage	Net Pension Liability June 30, 2015	Change in Proportial Share	Net Deferred Outflows June 30, 2015	Change in Proportial Share			
Westport Health Dept.	0.005401%	\$ 312,640	\$ 7,395	\$ 23,729	\$ 561	\$ 6,834	\$ 1,398	\$ 5,436
East Shore Health District	-0.021684%	649,328	(29,688)	49,282	(2,253)	(27,435)	(5,610)	(21,825)
L. Naugatuck Valley Health	-0.060981%	340,878	(83,490)	25,872	(6,337)	(77,153)	(15,778)	(61,375)
Quinnipiack Valley Health	0.002848%	-	3,899	-	296	3,603	737	2,866
Uncas Health District	0.006265%	313,209	8,577	23,772	651	7,926	1,621	6,305
Willimantic Housing	0.039461%	650,362	54,026	49,361	4,100	49,926	10,210	39,716
Jewett City Street	0.027085%	112,066	37,082	8,505	2,814	34,268	7,008	27,260
27 Southeast Ct. Planning	0.049021%	240,091	67,115	18,223	5,094	62,021	12,683	49,338
Southeast Ct Water	0.000493%	252,939	675	19,197	51	624	128	496
South Norwalk Electric	-0.165431%	760,187	(226,493)	57,696	(17,190)	(209,303)	(42,802)	(166,501)
Norwalk 1st Tax Dist.	-0.052929%	1,115,328	(72,465)	84,650	(5,500)	(66,965)	(13,694)	(53,271)
Norwalk 2nd Tax Dist.	-0.206980%	1,893,357	(283,378)	143,701	(21,508)	(261,870)	(53,552)	(208,318)
Connecticut Housing	-0.080022%	177,227	(109,559)	13,451	(8,315)	(101,244)	(20,704)	(80,540)
Southeast CT Tourism	0.022114%	75,868	30,276	5,758	2,298	27,978	5,721	22,257
Withdrew From MERS								
Canterbury Town	-0.192019%	262,895	(262,894)	19,953	(19,954)	(242,940)	(49,681)	(193,259)
Trumbull Monroe Health	-0.167658%	229,542	(229,542)	17,422	(17,422)	(212,120)	(43,378)	(168,742)
Watertown Golf	-0.038351%	52,507	(52,507)	3,985	(3,985)	(48,522)	(9,923)	(38,599)
Weston Lunch	-0.439241%	601,368	(601,368)	45,643	(45,643)	(555,725)	(113,644)	(442,081)
Totals	0.000000%	\$ 136,910,752	\$ -	\$ 10,391,156	\$ -	\$ -	\$ -	\$ -

See Notes to Schedules.

**Connecticut Municipal Employees Retirement System
 General Employees Without Social Security
 Schedule of Change in Proportional Share
 Net Pension Liability and Deferred Outflows and Deferred Inflows
 June 30, 2015 to June 30, 2016**

Employer	2016	2016	2016	2016	Deferred	Subtotal	Recognized	Total
	Change in Allocation Percentage	Net Pension Liability June 30, 2015	Change in Proportional Share	Net Deferred Outflows June 30, 2015	Outflow			
Bridgeport Education	0.627064%	\$ 36,489,682	\$ 685,860	\$ 2,869,413	\$ 53,933	\$ 631,927	\$ 129,228	\$ 502,699
Bridgeport Grants	-0.729592%	1,227,545	(798,001)	96,530	(62,752)	(735,249)	(150,358)	(584,891)
Bridgeport City	-2.634658%	30,322,554	(2,881,693)	2,384,455	(226,606)	(2,655,087)	(542,962)	(2,112,125)
East Haven Education	0.223914%	2,677,385	244,909	210,540	19,259	225,650	46,145	179,505
East Haven Town	0.120901%	4,169,926	132,238	327,907	10,399	121,839	24,916	96,923
New Britain Education	0.136627%	15,067,945	149,438	1,184,888	11,751	137,687	28,157	109,530
New Britain City	0.816654%	14,409,032	893,226	1,133,073	70,240	822,986	168,300	654,686
GNH WPCA	1.063833%	3,294,094	1,163,581	259,036	91,500	1,072,081	219,239	852,842
28 Mattabassett District	0.375257%	1,718,155	410,442	135,110.00	32,276	378,166	77,335	300,831
Totals	0.000000%	\$ 109,376,318	\$ -	\$ 8,600,952	\$ -	\$ -	\$ -	\$ -

See Notes to Schedules.

**Connecticut Municipal Employees Retirement System
Police Officers and Firefighters Without Social Security
Schedule of Deferred Inflows and Deferred Outflows of Resources by Employer Change in Proportional Share
Change Originating in Fiscal Year 2015
June 30, 2016**

Employer	2015 Allocation Percentage	Unamortized Balance of 2015 Change in Proportional Share	Year 2	Year 3	Year 4	Total
Ansonia Police	2.928471%	\$ 50,944	\$ 16,982	\$ 16,981	\$ 16,981	\$ 50,944
Branford Fire	2.485673%	43,241	14,414	14,414	14,413	43,241
Bridgeport Fire	16.617702%	289,085	96,362	96,362	96,361	289,085
Bridgeport Police	27.118317%	471,756	157,252	157,252	157,252	471,756
East Haven Fire	3.018524%	52,510	17,504	17,503	17,503	52,510
East Haven Police	3.151847%	54,830	18,277	18,277	18,276	54,830
Manchester Fire	5.517035%	95,975	31,992	31,992	31,991	95,975
New Britain Fire	4.710553%	81,946	27,315	27,315	27,316	81,946
New Britain Police	6.859453%	119,328	39,776	39,776	39,776	119,328
New London Fire	3.587174%	(1,677,215)	(559,075)	(559,072)	(559,068)	(1,677,215)
New London Police	4.467847%	77,724	25,908	25,908	25,908	77,724
Seymour Police	2.487066%	43,266	14,422	14,422	14,422	43,266
Shelton Police	3.753945%	65,304	21,768	21,768	21,768	65,304
Southington Police	4.699137%	81,747	27,249	27,249	27,249	81,747
Stonington Police	2.376509%	41,342	13,781	13,781	13,780	41,342
Windsor Police	4.029771%	70,103	23,368	23,368	23,367	70,103
West Haven Fire	0.666217%	11,590	3,863	3,863	3,864	11,590
West Shore Fire District	1.524759%	26,524	8,842	8,841	8,841	26,524
Totals	100.000000%	\$ -	\$ -	\$ -	\$ -	\$ -

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See Notes to Schedules.

Connecticut Municipal Employees Retirement System
Schedule of Deferred Inflows and Deferred Outflows of Resources
Cumulative Investment Gains and Losses 2014 Through 2016, net
June 30, 2016

Year	Initial	Amortization	Balance	Net Deferred Outflow Amounts to be Recognized in Subsequent Fiscal Years					
	Investment (Gain)/ Loss			Period	Year 1	Year 2	Year 3	Year 4	Total
<u>General Employees With Social Security</u>									
2016	\$ 58,994,660	5.00	\$ 47,195,729	\$ 11,798,933	\$ 11,798,932	\$ 11,798,932	\$ 11,798,932	\$ 47,195,729	
2015	43,867,344	5.00	26,320,406	8,773,469	8,773,469	8,773,468	-	26,320,406	
2014	(41,171,199)	5.00	(16,468,479)	(8,234,240)	(8,234,239)	-	-	(16,468,479)	
Total	\$ 61,690,805		\$ 57,047,656	\$ 12,338,162	\$ 12,338,162	\$ 20,572,400	\$ 11,798,932	\$ 57,047,656	
<u>General Employees Without Social Security</u>									
2016	\$ 49,752,164	5.00	\$ 39,801,731	\$ 9,950,433	\$ 9,950,433	\$ 9,950,433	\$ 9,950,432	\$ 39,801,731	
2015	37,728,295	5.00	22,636,977	7,545,659	7,545,659	7,545,659	-	22,636,977	
2014	(35,969,472)	5.00	(14,387,790)	(7,193,894)	(7,193,896)	-	-	(14,387,790)	
Total	\$ 51,510,987		\$ 48,050,918	\$ 10,302,198	\$ 10,302,196	\$ 17,496,092	\$ 9,950,432	\$ 48,050,918	
<u>Police and Fire With Social Security</u>									
2016	\$ 12,713,514	5.00	\$ 10,170,811	\$ 2,542,703	\$ 2,542,703	\$ 2,542,703	\$ 2,542,702	\$ 10,170,811	
2015	9,373,995	5.00	5,624,397	1,874,799	1,874,799	1,874,799	-	5,624,397	
2014	(8,644,828)	5.00	(3,457,931)	(1,728,966)	(1,728,965)	-	-	(3,457,931)	
Total	\$ 13,442,681		\$ 12,337,277	\$ 2,688,536	\$ 2,688,537	\$ 4,417,502	\$ 2,542,702	\$ 12,337,277	
<u>Police and Fire Without Social Security</u>									
2016	\$ 40,063,257	5.00	\$ 32,050,606	\$ 8,012,651	\$ 8,012,651	\$ 8,012,651	\$ 8,012,653	\$ 32,050,606	
2015	27,034,640	5.00	16,220,784	5,406,928	5,406,928	5,406,928	-	16,220,784	
2014	(21,393,934)	5.00	(8,557,573)	(4,278,787)	(4,278,786)	-	-	(8,557,573)	
Total	\$ 45,703,963		\$ 39,713,817	\$ 9,140,792	\$ 9,140,793	\$ 13,419,579	\$ 8,012,653	\$ 39,713,817	
See Notes to Schedules.									

Connecticut Municipal Employees Retirement System
General Employees With Social Security
Schedule of Deferred Outflows of Resources by Employer
Cumulative Investment Earnings
June 30, 2016

		Schedule 5		Net Deferred Outflow Amounts to be Recognized in Subsequent Fiscal Years					
Employer		Allocation Percentage	Amount	Year 1	Year 2	Year 3	Year 4	Total	
	Andover Education	0.183542%	\$ 104,706	\$ 22,646	\$ 22,646	\$ 37,759	\$ 21,655	\$ 104,706	
	Andover Selectmen	0.183667%	104,778	22,661	22,661	37,785	21,671	104,778	
	Ansonia Housing	0.295843%	168,771	36,502	36,502	60,862	34,905	168,771	
	Ansonia Clerical	1.071606%	611,326	132,216	132,216	220,455	126,439	611,326	
	Ansonia Town	0.813689%	464,191	100,394	100,394	167,396	96,007	464,191	
	Beacon Falls Supervisors	0.191770%	109,400	23,661	23,661	39,452	22,626	109,400	
	Beacon Falls Town	0.263975%	150,592	32,570	32,570	54,306	31,146	150,592	
	Bethany Public Works	0.158736%	90,555	19,585	19,585	32,656	18,729	90,555	
	Bethlehem Public Works	0.091411%	52,148	11,278	11,278	18,805	10,787	52,148	
	Bozrah Education	0.178762%	101,980	22,056	22,056	36,776	21,092	101,980	
	Bozrah Town	0.149448%	85,257	18,439	18,439	30,745	17,634	85,257	
	Branford Education	2.859967%	1,631,544	352,867	352,867	588,364	337,446	1,631,544	
33	Branford Selectman	3.307916%	1,887,090	408,136	408,136	680,517	390,301	1,887,090	
	Bridgeport Housing	2.359047%	1,345,781	291,063	291,063	485,313	278,342	1,345,781	
	Bridgeport Port Authority	0.049255%	28,099	6,077	6,077	10,133	5,812	28,099	
	Bristol Housing	0.629113%	358,894	77,621	77,621	129,424	74,228	358,894	
	Canton Housing	0.197717%	112,793	24,395	24,395	40,675	23,328	112,793	
	Chester Board of Education	0.013732%	7,834	1,694	1,694	2,825	1,621	7,834	
	Clinton Secretarial	0.568954%	324,575	70,198	70,198	117,047	67,132	324,575	
	Clinton Supervisory	0.349874%	199,595	43,168	43,168	71,977	41,282	199,595	
	Clinton Town	0.355452%	202,777	43,856	43,856	73,125	41,940	202,777	
	Colchester Housing	0.027512%	15,695	3,394	3,394	5,660	3,247	15,695	
	Coventry Housing	0.047195%	26,924	5,823	5,823	9,709	5,569	26,924	
	Danbury Housing	0.842058%	480,374	103,894	103,894	173,232	99,354	480,374	
	Darien Housing	0.021931%	12,511	2,706	2,706	4,512	2,587	12,511	
	Deep River BOE	0.020163%	11,503	2,488	2,488	4,148	2,379	11,503	
	Derby Housing	0.105638%	60,264	13,034	13,034	21,732	12,464	60,264	
	East Haddam Town	0.200009%	114,100	24,677	24,677	41,147	23,599	114,100	
	East Hampton Housing	0.043493%	24,812	5,366	5,366	8,948	5,132	24,812	
	East Hartford Housing	0.660590%	376,851	81,505	81,505	135,899	77,942	376,851	
	Ellington Education	1.466752%	836,748	180,970	180,970	301,746	173,062	836,748	
	Ellington Lunch	0.088462%	50,465	10,915	10,915	18,199	10,436	50,465	
	Ellington Town	0.376434%	214,747	46,445	46,445	77,442	44,415	214,747	
	Ellington Van Drivers	0.043780%	24,975	5,402	5,402	9,007	5,164	24,975	
	Enfield Housing	0.327431%	186,792	40,399	40,399	67,360	38,634	186,792	
	Essex BOE	0.024234%	13,825	2,990	2,990	4,986	2,859	13,825	
	Greenwich Housing	1.216871%	694,196	150,140	150,140	250,340	143,576	694,196	
	Griswold Education	1.740218%	992,754	214,711	214,711	358,005	205,327	992,754	
	Griswold Selectmen	0.479684%	273,648	59,184	59,184	98,683	56,597	273,648	

Connecticut Municipal Employees Retirement System
General Employees With Social Security
Schedule of Deferred Outflows of Resources by Employer
Cumulative Investment Earnings
June 30, 2016

		Schedule 5								
		Net Deferred Outflow Amounts to be Recognized in Subsequent Fiscal Years								
Employer	Allocation Percentage	Amount	Year 1	Year 2	Year 3	Year 4	Total			
	Groton Housing	0.041865%	\$ 23,883	\$ 5,165	\$ 5,165	\$ 8,613	\$ 4,940	\$ 23,883		
	Hamden Education	0.519234%	296,211	64,064	64,064	106,819	61,264	296,211		
	Hamden BOE	1.494257%	852,439	184,364	184,364	307,405	176,306	852,439		
	Hamden Schools	0.500260%	285,387	61,723	61,723	102,915	59,026	285,387		
	Hamden Town	2.137889%	1,219,616	263,776	263,776	439,815	252,249	1,219,616		
	Hartford Housing	1.104519%	630,101	136,277	136,277	227,226	130,321	630,101		
	Hartford Edu.(Local 566)	4.534086%	2,586,590	559,423	559,423	932,770	534,974	2,586,590		
	Hartford Union (Local 818)	0.016128%	9,200	1,990	1,990	3,318	1,902	9,200		
	Hartford City (1716)	6.017268%	3,432,710	742,421	742,421	1,237,895	709,973	3,432,710		
	Lebanon Town Hall	0.297630%	169,791	36,722	36,722	61,230	35,117	169,791		
	Lebanon Highway	0.215621%	123,007	26,604	26,604	44,358	25,441	123,007		
34	Lisbon School Dist.	0.068336%	38,984	8,431	8,431	14,058	8,064	38,984		
	Lisbon Town	0.182645%	104,195	22,535	22,535	37,574	21,551	104,195		
	Manchester Housing	0.529492%	302,063	65,330	65,330	108,929	62,474	302,063		
	Mansfield Education	1.506483%	859,413	185,872	185,872	309,920	177,749	859,413		
	Mansfield Town	2.778667%	1,585,165	342,836	342,836	571,638	327,855	1,585,165		
	Meriden Housing	0.437325%	249,484	53,958	53,958	89,968	51,600	249,484		
	Middlefield Town	0.215661%	123,030	26,609	26,609	44,367	25,445	123,030		
	Middletown Housing	0.425774%	242,894	52,533	52,533	87,592	50,236	242,894		
	Milford Housing	0.199714%	113,932	24,641	24,641	41,086	23,564	113,932		
	Montville Housing	0.022488%	12,829	2,775	2,775	4,626	2,653	12,829		
	Montville Education	1.863730%	1,063,214	229,950	229,950	383,414	219,900	1,063,214		
	Montville Town	1.810565%	1,032,885	223,390	223,390	372,477	213,628	1,032,885		
	Naugatuck Housing	0.213468%	121,778	26,338	26,338	43,915	25,187	121,778		
	New Britain Housing	0.701923%	400,431	86,604	86,604	144,402	82,821	400,431		
	New London Housing	0.295795%	168,744	36,496	36,496	60,852	34,900	168,744		
	New London Public Works	1.770495%	1,010,026	218,447	218,447	364,233	208,899	1,010,026		
	Norwalk Housing	0.781441%	445,794	96,415	96,415	160,761	92,203	445,794		
	Oxford Education	1.467232%	837,021	181,029	181,029	301,845	173,118	837,021		
	Oxford Town	0.997128%	568,838	123,027	123,027	205,133	117,651	568,838		
	Southington Health District	0.109200%	62,296	13,473	13,473	22,465	12,885	62,296		
	Portland Housing	0.060252%	34,372	7,434	7,434	12,395	7,109	34,372		
	Preston Town	0.333990%	190,533	41,208	41,208	68,710	39,407	190,533		
	Prospect Public Works	0.166945%	95,238	20,598	20,598	34,345	19,697	95,238		
	Putnam Housing	0.219035%	124,954	27,025	27,025	45,061	25,843	124,954		
	Redding Education	1.043791%	595,458	128,785	128,785	214,733	123,155	595,458		
	Redding Town	1.047793%	597,741	129,278	129,278	215,556	123,629	597,741		

Connecticut Municipal Employees Retirement System
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		Schedule 5		Net Deferred Outflow Amounts to be Recognized in Subsequent Fiscal Years					
Employer		Allocation Percentage	Amount	Year 1	Year 2	Year 3	Year 4	Total	
35	Seymour Housing	0.266027%	\$ 151,762	\$ 32,823	\$ 32,823	\$ 54,728	\$ 31,388	\$ 151,762	
	Seymour Education	1.486727%	848,143	183,435	183,435	305,855	175,418	848,143	
	Seymour Town	1.338800%	763,754	165,183	165,183	275,423	157,965	763,754	
	Shelton Housing	0.027147%	15,487	3,349	3,349	5,585	3,204	15,487	
	Southington Housing	0.099100%	56,533	12,227	12,227	20,387	11,692	56,533	
	Southington Dog	0.043541%	24,839	5,372	5,372	8,957	5,138	24,839	
	Southington Education	4.735403%	2,701,437	584,262	584,262	974,186	558,727	2,701,437	
	Southington Lunch	0.191870%	109,456	23,673	23,673	39,472	22,638	109,456	
	Southington Sewer	0.354969%	202,501	43,797	43,797	73,026	41,881	202,501	
	Southington Town	3.703247%	2,112,617	456,913	456,913	761,847	436,944	2,112,617	
	Southington Water	0.710546%	405,350	87,668	87,668	146,176	83,838	405,350	
	Stamford Housing	1.581752%	902,352	195,159	195,159	325,404	186,630	902,352	
	Stratford Housing	0.537123%	306,416	66,271	66,271	110,499	63,375	306,416	
	Thompson Town	0.430008%	245,309	53,055	53,055	88,463	50,736	245,309	
	Tolland Cnty Mutual Aid	0.263772%	150,476	32,545	32,545	54,264	31,122	150,476	
	Torrington Housing	0.264495%	150,888	32,634	32,634	54,413	31,207	150,888	
	Rockville (Vernon) Hsg.	0.354865%	202,442	43,784	43,784	73,004	41,870	202,442	
	Wallingford HA	0.162589%	92,753	20,060	20,060	33,448	19,185	92,753	
	Waterford LC1303	1.457184%	831,289	179,790	179,790	299,778	171,931	831,289	
	Waterford Custodial	0.769783%	439,143	94,977	94,977	158,363	90,826	439,143	
	Waterford Local 161	0.305345%	174,192	37,674	37,674	62,817	36,027	174,192	
	Waterford Cafe 224	0.148407%	84,663	18,311	18,311	30,531	17,510	84,663	
	Waterford Para-Pro's	0.575359%	328,229	70,989	70,989	118,365	67,886	328,229	
	Waterford Non-union	0.690088%	393,679	85,144	85,144	141,968	81,423	393,679	
	Waterford Government	0.694289%	396,076	85,663	85,663	142,832	81,918	396,076	
	Waterford Town	1.095242%	624,810	135,133	135,133	225,318	129,226	624,810	
	Watertown Town Supv.	0.203985%	116,369	25,168	25,168	41,965	24,068	116,369	
	Watertown Town	0.234650%	133,862	28,951	28,951	48,273	27,687	133,862	
	West Hartford Housing	0.496151%	283,043	61,216	61,216	102,070	58,541	283,043	
	West Haven Housing	0.742928%	423,823	91,664	91,664	152,838	87,657	423,823	
	Weston Education	2.100945%	1,198,540	259,218	259,218	432,215	247,889	1,198,540	
	Weston Lunch	0.488052%	278,422	60,217	60,217	100,404	57,584	278,422	
	Weston Salary	0.717066%	409,069	88,473	88,473	147,518	84,605	409,069	
	Weston Town	1.107553%	631,833	136,652	136,652	227,850	130,679	631,833	
	Wethersfield Housing	0.193494%	110,384	23,874	23,874	39,806	22,830	110,384	
Winchester Housing	0.029406%	16,775	3,628	3,628	6,050	3,469	16,775		
Windsor Locks Housing	0.092552%	52,799	11,419	11,419	19,040	10,921	52,799		

**Connecticut Municipal Employees Retirement System
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			Schedule 5	Net Deferred Outflow Amounts to be Recognized in Subsequent Fiscal Years				
Employer	Allocation Percentage	Amount	Year 1	Year 2	Year 3	Year 4	Total	
Windsor Locks Edu.	1.101669%	\$ 628,476	\$ 135,926	\$ 135,926	\$ 226,640	\$ 129,984	\$ 628,476	
Windsor Locks Para's	0.476114%	271,612	58,744	58,744	97,948	56,176	271,612	
Windsor Locks Town	1.344946%	767,260	165,942	165,942	276,688	158,688	767,260	
Woodbridge Education	0.835070%	476,388	103,032	103,032	171,794	98,530	476,388	
Woodbridge Town	1.362085%	777,038	168,056	168,056	280,214	160,712	777,038	
Woodstock Education	0.258035%	147,203	31,837	31,837	53,084	30,445	147,203	
Woodstock Town	0.514000%	293,225	63,418	63,418	105,742	60,647	293,225	
Norwich Housing	0.486646%	277,620	60,043	60,043	100,115	57,419	277,620	
District #4 – Custodians	0.247145%	140,990	30,493	30,493	50,844	29,160	140,990	
District #4 - B. of Ed	0.086963%	49,610	10,730	10,730	17,890	10,260	49,610	
District #4 - Non-Cert.	0.324075%	184,877	39,985	39,985	66,670	38,237	184,877	
District #4 –Secretarial	0.213454%	121,771	26,336	26,336	43,913	25,186	121,771	
Regional District 16	0.055774%	31,818	6,881	6,881	11,474	6,582	31,818	
Regional District 19	0.793028%	452,404	97,845	97,845	163,145	93,569	452,404	
Watertown Fire District	0.162571%	92,743	20,058	20,058	33,445	19,182	92,743	
Westport Health Dept.	0.315633%	180,061	38,943	38,943	64,933	37,242	180,061	
East Shore Health District	0.206669%	117,900	25,499	25,499	42,517	24,385	117,900	
L. Naugatuck Valley Health	0.413290%	235,772	50,992	50,992	85,024	48,764	235,772	
Quinnipiack Valley Health	0.251826%	143,661	31,071	31,071	51,807	29,712	143,661	
Uncas Health District	0.235034%	134,081	28,999	28,999	48,352	27,731	134,081	
Willimantic Housing	0.514487%	293,503	63,478	63,478	105,842	60,705	293,503	
Jewett City Street	0.108938%	62,147	13,441	13,441	22,411	12,854	62,147	
Southeast Ct. Planning	0.224384%	128,006	27,685	27,685	46,161	26,475	128,006	
Southeast Ct Water	0.185240%	105,675	22,855	22,855	38,108	21,857	105,675	
South Norwalk Electric	0.389812%	222,379	48,096	48,096	80,194	45,993	222,379	
Norwalk 1st Tax Dist.	0.761710%	434,538	93,981	93,981	156,702	89,874	434,538	
Norwalk 2nd Tax Dist.	1.175933%	670,842	145,089	145,089	241,917	138,747	670,842	
Connecticut Housing	0.049425%	28,196	6,098	6,098	10,168	5,832	28,196	
Southeast CT Tourism	0.077528%	44,228	9,566	9,566	15,949	9,147	44,228	
Totals	100.00000%	\$ 57,047,656	\$ 12,338,162	\$ 12,338,162	\$ 20,572,400	\$ 11,798,932	\$ 57,047,656	

See Notes to Schedules.

Connecticut Municipal Employees Retirement System
General Employees With Social Security
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Net Difference Between Expected and Actual Experience
June 30, 2016

Net Deferred Outflow Amounts to be Recognized in Subsequent Fiscal Years									
Employer	Allocation Percentage	Amount	Year 1	Year 2	Year 3	Year 4	Total		
	0.183542%	\$ 7,764	\$ 1,996	\$ 1,996	\$ 1,996	\$ 1,776	\$ 7,764		
Andover Education									
Andover Selectmen	0.183667%	7,769	1,997	1,997	1,997	1,778	7,769		
Ansonia Housing	0.295843%	12,514	3,217	3,217	3,217	2,863	12,514		
Ansonia Clerical	1.071606%	45,329	11,653	11,653	11,653	10,370	45,329		
Ansonia Town	0.813689%	34,419	8,848	8,848	8,848	7,875	34,419		
Beacon Falls Supervisors	0.191770%	8,112	2,085	2,085	2,085	1,857	8,112		
Beacon Falls Town	0.263975%	11,166	2,870	2,870	2,870	2,556	11,166		
Bethany Public Works	0.158736%	6,714	1,726	1,726	1,726	1,536	6,714		
Bethlehem Public Works	0.091411%	3,867	994	994	994	885	3,867		
Bozrah Education	0.178762%	7,562	1,944	1,944	1,944	1,730	7,562		
37 Bozrah Town	0.149448%	6,322	1,625	1,625	1,625	1,447	6,322		
Branford Education	2.859967%	120,976	31,099	31,099	31,099	27,679	120,976		
Branford Selectman	3.307916%	139,924	35,971	35,971	35,971	32,011	139,924		
Bridgeport Housing	2.359047%	99,787	25,652	25,652	25,652	22,831	99,787		
Bridgeport Port Authority	0.049255%	2,083	536	536	536	475	2,083		
Bristol Housing	0.629113%	26,611	6,841	6,841	6,841	6,088	26,611		
Canton Housing	0.197717%	8,363	2,150	2,150	2,150	1,913	8,363		
Chester Board of Education	0.013732%	581	149	149	149	134	581		
Clinton Secretarial	0.568954%	24,067	6,187	6,187	6,187	5,506	24,067		
Clinton Supervisory	0.349874%	14,800	3,805	3,805	3,805	3,385	14,800		
Clinton Town	0.355452%	15,036	3,865	3,865	3,865	3,441	15,036		
Colchester Housing	0.027512%	1,164	299	299	299	267	1,164		
Coventry Housing	0.047195%	1,996	513	513	513	457	1,996		
Danbury Housing	0.842058%	35,619	9,157	9,157	9,157	8,148	35,619		
Darien Housing	0.021931%	928	238	238	238	214	928		
Deep River BOE	0.020163%	853	219	219	219	196	853		
Derby Housing	0.105638%	4,468	1,149	1,149	1,149	1,021	4,468		
East Haddam Town	0.200009%	8,460	2,175	2,175	2,175	1,935	8,460		
East Hampton Housing	0.043493%	1,840	473	473	473	421	1,840		
East Hartford Housing	0.660590%	27,943	7,183	7,183	7,183	6,394	27,943		
Ellington Education	1.466752%	62,043	15,949	15,949	15,949	14,196	62,043		
Ellington Lunch	0.088462%	3,742	962	962	962	856	3,742		
Ellington Town	0.376434%	15,923	4,093	4,093	4,093	3,644	15,923		
Ellington Van Drivers	0.043780%	1,852	476	476	476	424	1,852		
Enfield Housing	0.327431%	13,850	3,560	3,560	3,560	3,170	13,850		

Connecticut Municipal Employees Retirement System
General Employees With Social Security
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Net Difference Between Expected and Actual Experience
June 30, 2016

Net Deferred Outflow Amounts to be Recognized in Subsequent Fiscal Years

	Employer	Allocation	Amount	Year 1	Year 2	Year 3	Year 4	Total
		Percentage						
	Essex BOE	0.024234%	\$ 1,025	\$ 264	\$ 264	\$ 264	\$ 233	\$ 1,025
	Greenwich Housing	1.216871%	51,473	13,232	13,232	13,232	11,777	51,473
	Griswold Education	1.740218%	73,611	18,923	18,923	18,923	16,842	73,611
	Griswold Selectmen	0.479684%	20,290	5,216	5,216	5,216	4,642	20,290
	Groton Housing	0.041865%	1,771	455	455	455	406	1,771
	Hamden Education	0.519234%	21,963	5,646	5,646	5,646	5,025	21,963
	Hamden BOE	1.494257%	63,207	16,248	16,248	16,248	14,463	63,207
	Hamden Schools	0.500260%	21,161	5,440	5,440	5,440	4,841	21,161
	Hamden Town	2.137889%	90,432	23,247	23,247	23,247	20,691	90,432
	Hartford Housing	1.104519%	46,720	12,010	12,010	12,010	10,690	46,720
38	Hartford Edu.(Local 566)	4.534086%	191,790	49,304	49,304	49,304	43,878	191,790
	Hartford Union (Local 818)	0.016128%	681	175	175	175	156	681
	Hartford City (1716)	6.017268%	254,528	65,432	65,432	65,432	58,232	254,528
	Lebanon Town Hall	0.297630%	12,590	3,236	3,236	3,236	2,882	12,590
	Lebanon Highway	0.215621%	9,121	2,345	2,345	2,345	2,086	9,121
	Lisbon School Dist.	0.068336%	2,891	743	743	743	662	2,891
	Lisbon Town	0.182645%	7,726	1,986	1,986	1,986	1,768	7,726
	Manchester Housing	0.529492%	22,397	5,758	5,758	5,758	5,123	22,397
	Mansfield Education	1.506483%	63,724	16,381	16,381	16,381	14,581	63,724
	Mansfield Town	2.778667%	117,538	30,216	30,216	30,216	26,890	117,538
	Meriden Housing	0.437325%	18,499	4,755	4,755	4,755	4,234	18,499
	Middlefield Town	0.215661%	9,122	2,345	2,345	2,345	2,087	9,122
	Middletown Housing	0.425774%	18,010	4,630	4,630	4,630	4,120	18,010
	Milford Housing	0.199714%	8,448	2,172	2,172	2,172	1,932	8,448
	Montville Housing	0.022488%	951	245	245	245	216	951
	Montville Education	1.863730%	78,835	20,266	20,266	20,266	18,037	78,835
	Montville Town	1.810565%	76,586	19,688	19,688	19,688	17,522	76,586
	Naugatuck Housing	0.213468%	9,030	2,321	2,321	2,321	2,067	9,030
	New Britain Housing	0.701923%	29,691	7,633	7,633	7,633	6,792	29,691
	New London Housing	0.295795%	12,512	3,216	3,216	3,216	2,864	12,512
	New London Public Works	1.770495%	74,891	19,252	19,252	19,252	17,135	74,891
	Norwalk Housing	0.781441%	33,055	8,497	8,497	8,497	7,564	33,055
	Oxford Education	1.467232%	62,063	15,955	15,955	15,955	14,198	62,063

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Net Difference Between Expected and Actual Experience
June 30, 2016**

Net Deferred Outflow Amounts to be Recognized in Subsequent Fiscal Years								
Employer	Allocation Percentage	Amount	Year 1	Year 2	Year 3	Year 4	Total	
Oxford Town	0.997128%	\$ 42,178	\$ 10,843	\$ 10,843	\$ 10,843	\$ 9,649	\$ 42,178	
Southington Health District	0.109200%	4,619	1,187	1,187	1,187	1,058	4,619	
Portland Housing	0.060252%	2,549	655	655	655	584	2,549	
Preston Town	0.333990%	14,128	3,632	3,632	3,632	3,232	14,128	
Prospect Public Works	0.166945%	7,062	1,815	1,815	1,815	1,617	7,062	
Putnam Housing	0.219035%	9,265	2,382	2,382	2,382	2,119	9,265	
Redding Education	1.043791%	44,152	11,350	11,350	11,350	10,102	44,152	
Redding Town	1.047793%	44,321	11,394	11,394	11,394	10,139	44,321	
Seymour Housing	0.266027%	11,253	2,893	2,893	2,893	2,574	11,253	
Seymour Education	1.486727%	62,888	16,167	16,167	16,167	14,387	62,888	
30 Seymour Town	1.338800%	56,631	14,558	14,558	14,558	12,957	56,631	
Shelton Housing	0.027147%	1,148	295	295	295	263	1,148	
Southington Housing	0.099100%	4,191	1,078	1,078	1,078	957	4,191	
Southington Dog	0.043541%	1,842	473	473	473	423	1,842	
Southington Education	4.735403%	200,306	51,494	51,494	51,494	45,824	200,306	
Southington Lunch	0.191870%	8,115	2,086	2,086	2,086	1,857	8,115	
Southington Sewer	0.354969%	15,015	3,860	3,860	3,860	3,435	15,015	
Southington Town	3.703247%	156,647	40,269	40,269	40,269	35,840	156,647	
Southington Water	0.710546%	30,056	7,726	7,726	7,726	6,878	30,056	
Stamford Housing	1.581752%	66,908	17,200	17,200	17,200	15,308	66,908	
Stratford Housing	0.537123%	22,720	5,841	5,841	5,841	5,197	22,720	
Thompson Town	0.430008%	18,189	4,676	4,676	4,676	4,161	18,189	
Tolland Cnty Mutual Aid	0.263772%	11,157	2,868	2,868	2,868	2,553	11,157	
Torrington Housing	0.264495%	11,188	2,876	2,876	2,876	2,560	11,188	
Rockville (Vernon) Hsg.	0.354865%	15,011	3,859	3,859	3,859	3,434	15,011	
Wallingford HA	0.162589%	6,877	1,768	1,768	1,768	1,573	6,877	
Waterford LC1303	1.457184%	61,638	15,845	15,845	15,845	14,103	61,638	
Waterford Custodial	0.769783%	32,562	8,371	8,371	8,371	7,449	32,562	
Waterford Local 161	0.305345%	12,916	3,320	3,320	3,320	2,956	12,916	
Waterford Cafe 224	0.148407%	6,278	1,614	1,614	1,614	1,436	6,278	
Waterford Para-Pro's	0.575359%	24,338	6,256	6,256	6,256	5,570	24,338	
Waterford Non-union	0.690088%	29,191	7,504	7,504	7,504	6,679	29,191	
Waterford Government	0.694289%	29,368	7,550	7,550	7,550	6,718	29,368	

**Connecticut Municipal Employees Retirement System
General Employees With Social Security
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Net Difference Between Expected and Actual Experience
June 30, 2016**

		Net Deferred Outflow Amounts to be Recognized in Subsequent Fiscal Years						
Employer	Allocation Percentage	Amount	Year 1	Year 2	Year 3	Year 4	Total	
Waterford Town	1.095242%	\$ 46,328	\$ 11,910	\$ 11,910	\$ 11,910	\$ 10,598	\$ 46,328	
Watertown Town Supv.	0.203985%	8,629	2,218	2,218	2,218	1,975	8,629	
Watertown Town	0.234650%	9,926	2,552	2,552	2,552	2,270	9,926	
West Hartford Housing	0.496151%	20,987	5,395	5,395	5,395	4,802	20,987	
West Haven Housing	0.742928%	31,426	8,079	8,079	8,079	7,189	31,426	
Weston Education	2.100945%	88,869	22,846	22,846	22,846	20,331	88,869	
Weston Lunch	0.488052%	20,644	5,307	5,307	5,307	4,723	20,644	
Weston Salary	0.717066%	30,332	7,797	7,797	7,797	6,941	30,332	
Weston Town	1.107553%	46,849	12,043	12,043	12,043	10,720	46,849	
Wethersfield Housing	0.193494%	8,185	2,104	2,104	2,104	1,873	8,185	
40 Winchester Housing	0.029406%	1,244	320	320	320	284	1,244	
Windsor Locks Housing	0.092552%	3,915	1,006	1,006	1,006	897	3,915	
Windsor Locks Edu.	1.101669%	46,600	11,980	11,980	11,980	10,660	46,600	
Windsor Locks Para's	0.476114%	20,139	5,177	5,177	5,177	4,608	20,139	
Windsor Locks Town	1.344946%	56,891	14,625	14,625	14,625	13,016	56,891	
Woodbridge Education	0.835070%	35,323	9,081	9,081	9,081	8,080	35,323	
Woodbridge Town	1.362085%	57,616	14,811	14,811	14,811	13,183	57,616	
Woodstock Education	0.258035%	10,915	2,806	2,806	2,806	2,497	10,915	
Woodstock Town	0.514000%	21,742	5,589	5,589	5,589	4,975	21,742	
Norwich Housing	0.486646%	20,585	5,292	5,292	5,292	4,709	20,585	
District #4 – Custodians	0.247145%	10,454	2,687	2,687	2,687	2,393	10,454	
District #4 - B. of Ed	0.086963%	3,679	946	946	946	841	3,679	
District #4 - Non-Cert.	0.324075%	13,708	3,524	3,524	3,524	3,136	13,708	
District #4 –Secretarial	0.213454%	9,029	2,321	2,321	2,321	2,066	9,029	
Regional District 16	0.055774%	2,359	606	606	606	541	2,359	
Regional District 19	0.793028%	33,545	8,623	8,623	8,623	7,676	33,545	
Watertown Fire District	0.162571%	6,877	1,768	1,768	1,768	1,573	6,877	
Westport Health Dept.	0.315633%	13,351	3,432	3,432	3,432	3,055	13,351	
East Shore Health District	0.206669%	8,742	2,247	2,247	2,247	2,001	8,742	
L. Naugatuck Valley Health	0.413290%	17,482	4,494	4,494	4,494	4,000	17,482	
Quinnipiack Valley Health	0.251826%	10,652	2,738	2,738	2,738	2,438	10,652	
Uncas Health District	0.235034%	9,942	2,556	2,556	2,556	2,274	9,942	
Willimantic Housing	0.514487%	21,763	5,595	5,595	5,595	4,978	21,763	

Connecticut Municipal Employees Retirement System
General Employees With Social Security
Schedule of Deferred Outflows and Deferred Inflows of Resources by Employer
Change in Proportional Share
June 30, 2016

Employer	Amount	Net Deferred Outflow (Inflow) Amounts to be Recognized in Subsequent Fiscal Years				Total
		Year 1	Year 2	Year 3	Year 4	
Andover Education	\$ (20,843)	\$ (5,358)	\$ (5,358)	\$ (5,358)	\$ (4,769)	\$ (20,843)
Andover Selectmen	(18,596)	(4,781)	(4,781)	(4,781)	(4,253)	(18,596)
Ansonia Housing	(47,911)	(12,317)	(12,317)	(12,317)	(10,960)	(47,911)
Ansonia Clerical	55,899	14,370	14,370	14,370	12,789	55,899
Ansonia Town	(80,930)	(20,804)	(20,804)	(20,804)	(18,518)	(80,930)
Beacon Falls Supervisors	(6,110)	(1,571)	(1,571)	(1,571)	(1,397)	(6,110)
Beacon Falls Town	45,330	11,653	11,653	11,653	10,371	45,330
Bethany Public Works	(17,734)	(4,559)	(4,559)	(4,559)	(4,057)	(17,734)
42 Bethlehem Public Works	92,001	23,651	23,651	23,651	21,048	92,001
Bozrah Education	59,846	15,385	15,385	15,385	13,691	59,846
Bozrah Town	(27,489)	(7,066)	(7,066)	(7,066)	(6,291)	(27,489)
Branford Education	(43,762)	(11,250)	(11,250)	(11,250)	(10,012)	(43,762)
Branford Selectman	49,102	12,623	12,623	12,623	11,233	49,102
Bridgeport Housing	(714,074)	(183,568)	(183,568)	(183,568)	(163,370)	(714,074)
Bridgeport Port Authority	(3,607)	(927)	(927)	(927)	(826)	(3,607)
Bristol Housing	(18,984)	(4,880)	(4,880)	(4,880)	(4,344)	(18,984)
Canton Housing	198,996	51,156	51,156	51,156	45,528	198,996
Chester Board of Education	(1,046)	(269)	(269)	(269)	(239)	(1,046)
Clinton Secretarial	10,384	2,670	2,670	2,670	2,374	10,384
Clinton Supervisory	70,822	18,206	18,206	18,206	16,204	70,822
Clinton Town	(15,836)	(4,071)	(4,071)	(4,071)	(3,623)	(15,836)
Colchester Housing	(1,794)	(461)	(461)	(461)	(411)	(1,794)
Coventry Housing	1,153	296	296	296	265	1,153
Danbury Housing	52,163	13,409	13,409	13,409	11,936	52,163
Darien Housing	(20,826)	(5,354)	(5,354)	(5,354)	(4,764)	(20,826)
Deep River BOE	(1,367)	(351)	(351)	(351)	(314)	(1,367)
Derby Housing	(25,221)	(6,483)	(6,483)	(6,483)	(5,772)	(25,221)
East Haddam Town	(37,690)	(9,689)	(9,689)	(9,689)	(8,623)	(37,690)
East Hampton Housing	4,510	1,159	1,159	1,159	1,033	4,510
East Hartford Housing	(25,955)	(6,672)	(6,672)	(6,672)	(5,939)	(25,955)
Ellington Education	(50,494)	(12,981)	(12,981)	(12,981)	(11,551)	(50,494)
Ellington Lunch	(7,222)	(1,857)	(1,857)	(1,857)	(1,651)	(7,222)

Connecticut Municipal Employees Retirement System
General Employees With Social Security
Schedule of Deferred Outflows and Deferred Inflows of Resources by Employer
Change in Proportional Share
June 30, 2016

Employer	Amount	Net Deferred Outflow (Inflow) Amounts to be Recognized in Subsequent Fiscal Years					Total
		Year 1	Year 2	Year 3	Year 4		
Ellington Town	\$ (59,215)	\$ (15,222)	\$ (15,222)	\$ (15,222)	\$ (13,549)	\$ (59,215)	
Ellington Van Drivers	7,581	1,949	1,949	1,949	1,734	7,581	
Enfield Housing	23,332	5,998	5,998	5,998	5,338	23,332	
Essex BOE	(1,011)	(260)	(260)	(260)	(231)	(1,011)	
Greenwich Housing	70,009	17,997	17,997	17,997	16,018	70,009	
Griswold Education	120,244	30,911	30,911	30,911	27,511	120,244	
Griswold Selectmen	20,186	5,189	5,189	5,189	4,619	20,186	
Groton Housing	(59,198)	(15,218)	(15,218)	(15,218)	(13,544)	(59,198)	
43 Hamden Education	130,012	33,422	33,422	33,422	29,746	130,012	
Hamden BOE	518,435	133,273	133,273	133,273	118,616	518,435	
Hamden Schools	123,407	31,724	31,724	31,724	28,235	123,407	
Hamden Town	521,065	133,948	133,948	133,948	119,221	521,065	
Hartford Housing	(217,420)	(55,892)	(55,892)	(55,892)	(49,744)	(217,420)	
Hartford Edu.(Local 566)	(192,307)	(49,436)	(49,436)	(49,436)	(43,999)	(192,307)	
Hartford Union (Local 818)	(32,336)	(8,313)	(8,313)	(8,313)	(7,397)	(32,336)	
Hartford City (1716)	(211,578)	(54,390)	(54,390)	(54,390)	(48,408)	(211,578)	
Lebanon Town Hall	28,773	7,397	7,397	7,397	6,582	28,773	
Lebanon Highway	4,854	1,248	1,248	1,248	1,110	4,854	
Lisbon School Dist.	9,976	2,565	2,565	2,565	2,281	9,976	
Lisbon Town	44,248	11,375	11,375	11,375	10,123	44,248	
Manchester Housing	1,651	424	424	424	379	1,651	
Mansfield Education	60,957	15,670	15,670	15,670	13,947	60,957	
Mansfield Town	243,014	62,472	62,472	62,472	55,598	243,014	
Meriden Housing	(95,995)	(24,677)	(24,677)	(24,677)	(21,964)	(95,995)	
Middlefield Town	(33,006)	(8,485)	(8,485)	(8,485)	(7,551)	(33,006)	
Middletown Housing	(8,282)	(2,129)	(2,129)	(2,129)	(1,895)	(8,282)	
Milford Housing	(2,576)	(662)	(662)	(662)	(590)	(2,576)	
Montville Housing	820	211	211	211	187	820	
Montville Education	(24,334)	(6,255)	(6,255)	(6,255)	(5,569)	(24,334)	
Montville Town	(29,619)	(7,614)	(7,614)	(7,614)	(6,777)	(29,619)	
Naugatuck Housing	8,788	2,259	2,259	2,259	2,011	8,788	

Connecticut Municipal Employees Retirement System
General Employees With Social Security
Schedule of Deferred Outflows and Deferred Inflows of Resources by Employer
Change in Proportional Share
June 30, 2016

		Schedule 4A	Net Deferred Outflow (Inflow) Amounts to be Recognized in Subsequent Fiscal Years					
Employer	Amount	Year 1	Year 2	Year 3	Year 4	Total		
New Britain Housing	\$ (85,710)	\$ (22,033)	\$ (22,033)	\$ (22,033)	\$ (19,611)	\$ (85,710)		
New London Housing	(15,841)	(4,072)	(4,072)	(4,072)	(3,625)	(15,841)		
New London Public Works	1,781,943	458,082	458,082	458,082	407,697	1,781,943		
Norwalk Housing	180,547	46,413	46,413	46,413	41,308	180,547		
Oxford Education	(68,765)	(17,677)	(17,677)	(17,677)	(15,734)	(68,765)		
Oxford Town	(37,886)	(9,739)	(9,739)	(9,739)	(8,669)	(37,886)		
Southington Health District	(28,503)	(7,327)	(7,327)	(7,327)	(6,522)	(28,503)		
Portland Housing	(18,869)	(4,851)	(4,851)	(4,851)	(4,316)	(18,869)		
44 Preston Town	(19,755)	(5,078)	(5,078)	(5,078)	(4,521)	(19,755)		
Prospect Public Works	(41,094)	(10,564)	(10,564)	(10,564)	(9,402)	(41,094)		
Putnam Housing	(55,647)	(14,305)	(14,305)	(14,305)	(12,732)	(55,647)		
Redding Education	(73,434)	(18,878)	(18,878)	(18,878)	(16,800)	(73,434)		
Redding Town	(199,276)	(51,228)	(51,228)	(51,228)	(45,592)	(199,276)		
Seymour Housing	(3,702)	(952)	(952)	(952)	(846)	(3,702)		
Seymour Education	37,175	9,556	9,556	9,556	8,507	37,175		
Seymour Town	32,299	8,303	8,303	8,303	7,390	32,299		
Shelton Housing	632	163	163	163	143	632		
Southington Housing	(911)	(234)	(234)	(234)	(209)	(911)		
Southington Dog	(31,394)	(8,070)	(8,070)	(8,070)	(7,184)	(31,394)		
Southington Education	47,675	12,256	12,256	12,256	10,907	47,675		
Southington Lunch	(29,527)	(7,591)	(7,591)	(7,591)	(6,754)	(29,527)		
Southington Sewer	(51,347)	(13,200)	(13,200)	(13,200)	(11,747)	(51,347)		
Southington Town	(68,804)	(17,687)	(17,687)	(17,687)	(15,743)	(68,804)		
Southington Water	(480)	(124)	(124)	(124)	(108)	(480)		
Stamford Housing	(105,763)	(27,189)	(27,189)	(27,189)	(24,196)	(105,763)		
Stratford Housing	(76,446)	(19,652)	(19,652)	(19,652)	(17,490)	(76,446)		
Thompson Town	(262,357)	(67,444)	(67,444)	(67,444)	(60,025)	(262,357)		
Tolland Cnty Mutual Aid	(6,135)	(1,577)	(1,577)	(1,577)	(1,404)	(6,135)		
Torrington Housing	28,957	7,444	7,444	7,444	6,625	28,957		
Rockville (Vernon) Hsg.	(11,871)	(3,052)	(3,052)	(3,052)	(2,715)	(11,871)		
Wallingford HA	34,660	8,910	8,910	8,910	7,930	34,660		

Connecticut Municipal Employees Retirement System
General Employees With Social Security
Schedule of Deferred Outflows and Deferred Inflows of Resources by Employer
Change in Proportional Share
June 30, 2016

	Employer	Schedule 4A Amount	Net Deferred Outflow (Inflow) Amounts to be Recognized in Subsequent Fiscal Years				Total
			Year 1	Year 2	Year 3	Year 4	
	Waterford LC1303	\$ (75,360)	\$ (19,373)	\$ (19,373)	\$ (19,373)	\$ (17,241)	\$ (75,360)
	Waterford Custodial	(54,374)	(13,978)	(13,978)	(13,978)	(12,440)	(54,374)
	Waterford Local 161	(28,208)	(7,252)	(7,252)	(7,252)	(6,452)	(28,208)
	Waterford Cafe 224	(6,572)	(1,689)	(1,689)	(1,689)	(1,505)	(6,572)
	Waterford Para-Pro's	(6,111)	(1,571)	(1,571)	(1,571)	(1,398)	(6,111)
	Waterford Non-union	(52,408)	(13,472)	(13,472)	(13,472)	(11,992)	(52,408)
	Waterford Government	18,477	4,750	4,750	4,750	4,227	18,477
	Waterford Town	(99,872)	(25,674)	(25,674)	(25,674)	(22,850)	(99,872)
45	Watertown Town Supv.	(11,059)	(2,843)	(2,843)	(2,843)	(2,530)	(11,059)
	Watertown Town	(123,786)	(31,822)	(31,822)	(31,822)	(28,320)	(123,786)
	West Hartford Housing	11,689	3,005	3,005	3,005	2,674	11,689
	West Haven Housing	(6,545)	(1,682)	(1,682)	(1,682)	(1,499)	(6,545)
	Weston Education	(132,873)	(34,157)	(34,157)	(34,157)	(30,402)	(132,873)
	Weston Lunch	491,207	126,274	126,274	126,274	112,385	491,207
	Weston Salary	125,119	32,164	32,164	32,164	28,627	125,119
	Weston Town	(49,793)	(12,800)	(12,800)	(12,800)	(11,393)	(49,793)
	Wethersfield Housing	(8,907)	(2,290)	(2,290)	(2,290)	(2,037)	(8,907)
	Winchester Housing	(20,794)	(5,346)	(5,346)	(5,346)	(4,756)	(20,794)
	Windsor Locks Housing	(6,643)	(1,708)	(1,708)	(1,708)	(1,519)	(6,643)
	Windsor Locks Edu.	103,153	26,517	26,517	26,517	23,602	103,153
	Windsor Locks Para's	25,618	6,586	6,586	6,586	5,860	25,618
	Windsor Locks Town	(7,676)	(1,973)	(1,973)	(1,973)	(1,757)	(7,676)
	Woodbridge Education	16,636	4,277	4,277	4,277	3,805	16,636
	Woodbridge Town	(147,874)	(38,014)	(38,014)	(38,014)	(33,832)	(147,874)
	Woodstock Education	(4,004)	(1,029)	(1,029)	(1,029)	(917)	(4,004)
	Woodstock Town	11,548	2,969	2,969	2,969	2,641	11,548
	Norwich Housing	(11,343)	(2,916)	(2,916)	(2,916)	(2,595)	(11,343)
	District #4 – Custodians	17	4	4	4	5	17
	District #4 - B. of Ed	166	43	43	43	37	166
	District #4 - Non-Cert.	18,117	4,657	4,657	4,657	4,146	18,117
	District #4 –Secretarial	(35,879)	(9,224)	(9,224)	(9,224)	(8,207)	(35,879)

Connecticut Municipal Employees Retirement System
General Employees With Social Security
Schedule of Deferred Outflows and Deferred Inflows of Resources by Employer
Change in Proportional Share
June 30, 2016

		Schedule 4A	Net Deferred Outflow (Inflow) Amounts to be Recognized in Subsequent Fiscal Years				
Employer	Amount	Year 1	Year 2	Year 3	Year 4	Total	
Regional District 16	\$ 27,683	\$ 7,116	\$ 7,116	\$ 7,116	\$ 6,335	\$ 27,683	
Regional District 19	32,475	8,348	8,348	8,348	7,431	32,475	
Watertown Fire District	15,452	3,972	3,972	3,972	3,536	15,452	
Westport Health Dept.	5,436	1,398	1,398	1,398	1,242	5,436	
East Shore Health District	(21,825)	(5,610)	(5,610)	(5,610)	(4,995)	(21,825)	
L. Naugatuck Valley Health	(61,375)	(15,778)	(15,778)	(15,778)	(14,041)	(61,375)	
Quinnipiack Valley Health	2,866	737	737	737	655	2,866	
Uncas Health District	6,305	1,621	1,621	1,621	1,442	6,305	
46 Willimantic Housing	39,716	10,210	10,210	10,210	9,086	39,716	
Jewett City Street	27,260	7,008	7,008	7,008	6,236	27,260	
Southeast Ct. Planning	49,338	12,683	12,683	12,683	11,289	49,338	
Southeast Ct Water	496	128	128	128	112	496	
South Norwalk Electric	(166,501)	(42,802)	(42,802)	(42,802)	(38,095)	(166,501)	
Norwalk 1st Tax Dist.	(53,271)	(13,694)	(13,694)	(13,694)	(12,189)	(53,271)	
Norwalk 2nd Tax Dist.	(208,318)	(53,552)	(53,552)	(53,552)	(47,662)	(208,318)	
Connecticut Housing	(80,540)	(20,704)	(20,704)	(20,704)	(18,428)	(80,540)	
Southeast CT Tourism	22,257	5,721	5,721	5,721	5,094	22,257	
<u>Withdrew From MERS</u>							
	-						
Canterbury Town	(193,259)	(49,681)	(49,681)	(49,681)	(44,216)	(193,259)	
Trumbull Monroe Health	(168,742)	(43,378)	(43,378)	(43,378)	(38,608)	(168,742)	
Watertown Golf	(38,599)	(9,923)	(9,923)	(9,923)	(8,830)	(38,599)	
Weston Lunch	(442,081)	(113,644)	(113,644)	(113,644)	(101,149)	(442,081)	
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
See Notes to Schedules.							

**Connecticut Municipal Employees Retirement System
 General Employees Without Social Security
 Schedule of Deferred Outflows of Resources by Employer
 Cumulative Investment Earnings
 June 30, 2016**

Schedule 5

Net Deferred Outflow Amounts to be Recognized in Subsequent Fiscal Years

Employer	Allocation	Amount	Year 1	Year 2	Year 3	Year 4	Total
	Percentage						
Bridgeport Education	33.988657%	\$ 16,331,863	\$ 3,501,579	\$ 3,501,579	\$ 5,946,687	\$ 3,382,018	\$ 16,331,863
Bridgeport Grants	0.392721%	188,706	40,459	40,459	68,711	39,077	188,706
Bridgeport City	25.088486%	12,055,248	2,584,666	2,584,665	4,389,505	2,496,412	12,055,248
East Haven Education	2.671779%	1,283,816	275,252	275,252	467,457	265,855	1,283,816
East Haven Town	3.933359%	1,890,014	405,222	405,222	688,184	391,386	1,890,014
New Britain Education	13.912868%	6,685,259	1,433,331	1,433,331	2,434,208	1,384,389	6,685,259
New Britain City	13.990467%	6,722,548	1,441,326	1,441,325	2,447,785	1,392,112	6,722,548
GNH WPCA	4.075540%	1,958,334	419,870	419,870	713,060	405,534	1,958,334
Mattabassett District	1.946123%	935,130	200,493	200,493	340,495	193,649	935,130
Totals	100.00000%	\$ 48,050,918	\$ 10,302,198	\$ 10,302,196	\$ 17,496,092	\$ 9,950,432	\$ 48,050,918

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**Connecticut Municipal Employees Retirement System
 General Employees Without Social Security
 Schedule of Deferred Outflows and Deferred Inflows of Resources by Employer
 Change in Proportional Share
 June 30, 2016**

Schedule 4B

Net Deferred Outflow (Inflow) Amounts to be Recognized in Subsequent Fiscal Years

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Employer	Amount	Year 1	Year 2	Year 3	Year 4	Total
Bridgeport Education	\$ 502,699	\$ 129,228	\$ 129,228	\$ 129,228	\$ 115,015	\$ 502,699
Bridgeport Grants	(584,891)	(150,358)	(150,358)	(150,358)	(133,817)	(584,891)
Bridgeport City	(2,112,125)	(542,962)	(542,962)	(542,962)	(483,239)	(2,112,125)
East Haven Education	179,505	46,145	46,145	46,145	41,070	179,505
East Haven Town	96,923	24,916	24,916	24,916	22,175	96,923
New Britain Education	109,530	28,157	28,157	28,157	25,059	109,530
New Britain City	654,686	168,300	168,300	168,300	149,786	654,686
GNH WPCA	852,842	219,239	219,239	219,239	195,125	852,842
Mattabassett District	300,831	77,335	77,335	77,335	68,826	300,831
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See Notes to Schedules.

**Connecticut Municipal Employees Retirement System
Police Officers and Firefighters With Social Security
Schedule of Deferred Outflows of Resources by Employer
Cumulative Investment Earnings
June 30, 2016**

		Schedule 5								
		Net Deferred Outflow Amounts to be Recognized in Subsequent Fiscal Years								
Employer	Allocation Percentage	Amount	Year 1	Year 2	Year 3	Year 4	Total			
	Beacon Falls Police	0.738958%	\$ 91,166	\$ 19,867	\$ 19,867	\$ 32,643	\$ 18,789	\$ 91,166		
	Cromwell Police	6.194468%	764,230	166,541	166,541	273,641	157,507	764,230		
	Derby Police	7.394109%	912,231	198,793	198,793	326,635	188,010	912,231		
	Easton Police	3.352855%	413,651	90,143	90,143	148,112	85,253	413,651		
	Hamden Police	13.434977%	1,657,513	361,205	361,205	593,491	341,612	1,657,513		
	Mansfield Fire	2.603791%	321,238	70,004	70,004	115,023	66,207	321,238		
	Monroe Police	8.332825%	1,028,044	224,031	224,031	368,103	211,879	1,028,044		
	Montville Police	4.923989%	607,485	132,383	132,383	217,517	125,202	607,485		
	New Fairfield Police	1.243463%	153,410	33,431	33,431	54,930	31,618	153,410		
	Oxford Police	1.272660%	157,012	34,216	34,216	56,220	32,360	157,012		
	Plymouth Police	5.295908%	653,370	142,382	142,382	233,947	134,659	653,370		
	Putnam Police	2.717016%	335,206	73,048	73,048	120,024	69,086	335,206		
50	Redding Police	3.754616%	463,217	100,944	100,944	165,860	95,469	463,217		
	Southington Fire	7.027263%	866,972	188,930	188,931	310,429	178,682	866,972		
	Waterford Fire	1.592948%	196,527	42,827	42,827	70,369	40,504	196,527		
	Waterford Police	9.055738%	1,117,232	243,467	243,467	400,037	230,261	1,117,232		
	Weston Police	4.381923%	540,611	117,810	117,810	193,572	111,419	540,611		
	Winchester Police	3.451482%	425,818	92,794	92,794	152,469	87,761	425,818		
	Windsor Dog	0.169218%	20,876	4,549	4,549	7,475	4,303	20,876		
	Windsor Locks Police	5.919704%	730,329	159,153	159,153	261,503	150,520	730,329		
	Woodbridge Police	4.781193%	589,868	128,544	128,544	211,209	121,571	589,868		
	Cromwell Fire	0.895978%	110,540	24,089	24,089	39,580	22,782	110,540		
	Easton Firefighters	1.464918%	180,731	39,385	39,385	64,713	37,248	180,731		
	Totals	100.00000%	\$ 12,337,277	\$ 2,688,536	\$ 2,688,537	\$ 4,417,502	\$ 2,542,702	\$12,337,277		
See Notes to Schedules.										

Connecticut Municipal Employees Retirement System
Police Officers and Firefighters With Social Security
Schedule of Deferred Outflows and Deferred Inflows of Resources by Employer
Change in Proportional Share
June 30, 2016

		Schedule 4C	Net Deferred Outflow (Inflow) Amounts to be Recognized in Subsequent Fiscal Years				
Employer	Amount	Year 1	Year 2	Year 3	Year 4	Total	
Beacon Falls Police	\$ 32,993	\$ 8,481	\$ 8,481	\$ 8,481	\$ 7,550	\$ 32,993	
Cromwell Police	28,473	7,320	7,320	7,320	6,513	28,473	
Derby Police	(114,844)	(29,523)	(29,523)	(29,523)	(26,275)	(114,844)	
Easton Police	(15,290)	(3,930)	(3,930)	(3,930)	(3,500)	(15,290)	
Hamden Police	792,447	203,713	203,713	203,713	181,308	792,447	
Mansfield Fire	81,539	20,960	20,960	20,960	18,659	81,539	
Monroe Police	(94,961)	(24,411)	(24,411)	(24,411)	(21,728)	(94,961)	
Montville Police	32,517	8,359	8,359	8,359	7,440	32,517	
New Fairfield Police	11,855	3,047	3,047	3,047	2,714	11,855	
52 Oxford Police	5,024	1,292	1,292	1,292	1,148	5,024	
Plymouth Police	(78,327)	(20,135)	(20,135)	(20,135)	(17,922)	(78,327)	
Putnam Police	(82,863)	(21,301)	(21,301)	(21,301)	(18,960)	(82,863)	
Redding Police	(63,172)	(16,239)	(16,239)	(16,239)	(14,455)	(63,172)	
Southington Fire	(63,383)	(16,294)	(16,294)	(16,294)	(14,501)	(63,383)	
Waterford Fire	50,824	13,065	13,065	13,065	11,629	50,824	
Waterford Police	(207,734)	(53,402)	(53,402)	(53,402)	(47,528)	(207,734)	
Weston Police	(61,698)	(15,861)	(15,861)	(15,861)	(14,115)	(61,698)	
Winchester Police	84,277	21,665	21,665	21,665	19,282	84,277	
Windsor Dog	(4,717)	(1,213)	(1,213)	(1,213)	(1,078)	(4,717)	
Windsor Locks Police	(84,383)	(21,692)	(21,692)	(21,692)	(19,307)	(84,383)	
Woodbridge Police	(140,277)	(36,061)	(36,061)	(36,061)	(32,094)	(140,277)	
Cromwell Fire	15,297	3,933	3,933	3,933	3,498	15,297	
Easton Firefighters	(33,497)	(8,611)	(8,611)	(8,611)	(7,664)	(33,497)	
Withdrew From MERS							
Middlefield Police	(90,100)	(23,162)	(23,162)	(23,162)	(20,614)	(90,100)	
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
See Notes to Schedules.							

**Connecticut Municipal Employees Retirement System
Police Officers and Firefighters Without Social Security
Schedule of Deferred Outflows of Resources by Employer
Cumulative Investment Earnings
June 30, 2016**

		Schedule 5							
		Net Deferred Outflow Amounts to be Recognized in Subsequent Fiscal Years							
		Allocation							
Employer	Percentage	Amount	Year 1	Year 2	Year 3	Year 4	Total		
Ansonia Police	2.881177%	\$ 1,144,225	\$ 263,362	\$ 263,362	\$ 386,642	\$ 230,859	\$ 1,144,225		
Branford Fire	2.450383%	973,140	223,984	223,984	328,831	196,341	973,140		
Bridgeport Fire	16.378437%	6,504,501	1,497,119	1,497,119	2,197,917	1,312,346	6,504,501		
Bridgeport Police	27.378546%	10,873,064	2,502,616	2,502,615	3,674,086	2,193,747	10,873,064		
East Haven Fire	2.935823%	1,165,927	268,357	268,358	393,975	235,237	1,165,927		
East Haven Police	3.028705%	1,202,815	276,848	276,848	406,439	242,680	1,202,815		
Manchester Fire	5.072153%	2,014,346	463,635	463,635	680,662	406,414	2,014,346		
New Britain Fire	5.282993%	2,098,077	482,907	482,907	708,955	423,308	2,098,077		
New Britain Police	7.719649%	3,065,767	705,637	705,637	1,035,944	618,549	3,065,767		
New London Fire	3.384135%	1,343,970	309,337	309,337	454,137	271,159	1,343,970		
New London Fire Chief	0.056296%	22,358	5,146	5,146	7,555	4,511	22,358		
53 New London Police	4.366642%	1,734,161	399,146	399,146	585,985	349,884	1,734,161		
Seymour Police	2.615058%	1,038,540	239,037	239,037	350,930	209,536	1,038,540		
Shelton Police	3.481790%	1,382,752	318,263	318,263	467,242	278,984	1,382,752		
Southington Police	4.774220%	1,896,026	436,402	436,402	640,680	382,542	1,896,026		
Stonington Police	2.242232%	890,476	204,958	204,958	300,898	179,662	890,476		
Windsor Police	3.568066%	1,417,015	326,149	326,150	478,819	285,897	1,417,015		
West Haven Fire	0.944082%	374,932	86,297	86,297	126,692	75,646	374,932		
West Shore Fire District	1.439613%	571,725	131,592	131,592	193,190	115,351	571,725		
Totals	100.00000%	\$ 39,713,817	\$ 9,140,792	\$ 9,140,793	\$ 13,419,579	\$ 8,012,653	\$ 39,713,817		
See Notes to Schedules.									

**Connecticut Municipal Employees Retirement System
 Police Officers and Firefighters Without Social Security
 Schedule of Deferred Outflows of Resources by Employer
 Net Difference Between Expected and Actual Experience
 June 30, 2016**

Net Deferred Outflow Amounts to be Recognized in Subsequent Fiscal Years

Employer	Allocation	Amount	Year 1	Year 2	Year 3	Year 4	Total
	Percentage						
Ansonia Police	2.881177%	\$ 1,193,440	\$ 306,797	\$ 306,797	\$ 306,797	\$ 273,049	\$ 1,193,440
Branford Fire	2.450383%	1,014,998	260,925	260,925	260,925	232,223	1,014,998
Bridgeport Fire	16.378437%	6,784,273	1,744,029	1,744,029	1,744,029	1,552,186	6,784,273
Bridgeport Police	27.378546%	11,340,741	2,915,358	2,915,358	2,915,358	2,594,667	11,340,741
East Haven Fire	2.935823%	1,216,076	312,616	312,616	312,616	278,228	1,216,076
East Haven Police	3.028705%	1,254,549	322,506	322,506	322,506	287,031	1,254,549
Manchester Fire	5.072153%	2,100,985	540,099	540,099	540,099	480,688	2,100,985
New Britain Fire	5.282993%	2,188,320	562,550	562,550	562,550	500,670	2,188,320
New Britain Police	7.719649%	3,197,631	822,013	822,013	822,013	731,592	3,197,631
New London Fire	3.384135%	1,401,777	360,354	360,354	360,354	320,715	1,401,777
54 New London Fire Chief	0.056296%	23,320	5,995	5,995	5,995	5,335	23,320
New London Police	4.366642%	1,808,749	464,974	464,974	464,974	413,827	1,808,749
Seymour Police	2.615058%	1,083,209	278,460	278,460	278,460	247,829	1,083,209
Shelton Police	3.481790%	1,442,226	370,752	370,752	370,752	329,970	1,442,226
Southington Police	4.774220%	1,977,578	508,375	508,375	508,375	452,453	1,977,578
Stonington Police	2.242232%	928,777	238,760	238,760	238,760	212,497	928,777
Windsor Police	3.568066%	1,477,963	379,939	379,939	379,939	338,146	1,477,963
West Haven Fire	0.944082%	391,058	100,529	100,529	100,529	89,471	391,058
West Shore Fire District	1.439613%	596,317	153,295	153,295	153,295	136,432	596,317
Totals	100.00000%	\$ 41,421,987	\$ 10,648,326	\$ 10,648,326	\$ 10,648,326	\$ 9,477,009	\$ 41,421,987

See Notes to Schedules.

**Connecticut Municipal Employees Retirement System
Police Officers and Firefighters Without Social Security
Schedule of Deferred Outflows and Deferred Inflows of Resources by Employer
Change in Proportional Share
June 30, 2016**

Schedule 4D Net Deferred Outflow (Inflow) Amounts to be Recognized in Subsequent Fiscal Years

Employer	Amount	Net Deferred Outflow (Inflow) Amounts to be Recognized in Subsequent Fiscal Years				Total
		Year 1	Year 2	Year 3	Year 4	
Ansonia Police	\$ 34,965	\$ 8,989	\$ 8,989	\$ 8,989	\$ 7,998	\$ 34,965
Branford Fire	26,090	6,707	6,707	6,707	5,969	26,090
Bridgeport Fire	176,894	45,474	45,474	45,474	40,472	176,894
Bridgeport Police	(192,393)	(49,458)	(49,458)	(49,458)	(44,019)	(192,393)
East Haven Fire	61,144	15,718	15,718	15,718	13,990	61,144
East Haven Police	91,041	23,404	23,404	23,404	20,829	91,041
Manchester Fire	328,910	84,553	84,553	84,553	75,251	328,910
55 New Britain Fire	(423,217)	(108,796)	(108,796)	(108,796)	(96,829)	(423,217)
New Britain Police	(635,962)	(163,486)	(163,486)	(163,486)	(145,504)	(635,962)
New London Fire	150,111	38,589	38,589	38,589	34,344	150,111
New London Fire Chief	(41,621)	(10,699)	(10,699)	(10,699)	(9,524)	(41,621)
New London Police	74,822	19,235	19,235	19,235	17,117	74,822
Seymour Police	(94,627)	(24,326)	(24,326)	(24,326)	(21,649)	(94,627)
Shelton Police	201,211	51,725	51,725	51,725	46,036	201,211
Southington Police	(55,511)	(14,270)	(14,270)	(14,270)	(12,701)	(55,511)
Stonington Police	99,274	25,520	25,520	25,520	22,714	99,274
Windsor Police	341,350	87,749	87,749	87,749	78,103	341,350
West Haven Fire	(205,431)	(52,810)	(52,810)	(52,810)	(47,001)	(205,431)
West Shore Fire District	62,950	16,182	16,182	16,182	14,404	62,950
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
See Notes to Schedules.						

					Schedule 7A
Connecticut Municipal Employees Retirement System					
General Employees With Social Security					
Schedule of Sensitivity Analysis by Employer					
June 30, 2016					
				Discount Rate Sensitivity	
				Net Pension	Net Pension
				Liability	Liability
				(Asset)	(Asset)
				1% Decrease	1% Increase
		Allocation		Discount Rate	Discount Rate
Employer		Percentage		(7.00%)	(9.00%)
Andover Education		0.183542%		\$ 568,398	\$ 183,750
Andover Selectmen		0.183667%		568,785	183,875
Ansonia Housing		0.295843%		916,175	296,178
Ansonia Clerical		1.071606%		3,318,582	1,072,819
Ansonia Town		0.813689%		2,519,856	814,610
Beacon Falls Supervisors		0.191770%		593,879	191,987
Beacon Falls Town		0.263975%		817,486	264,274
Bethany Public Works		0.158736%		491,578	158,916
Bethlehem Public Works		0.091411%		283,084	91,514
Bozrah Education		0.178762%		553,596	178,964
Bozrah Town		0.149448%		462,815	149,617
Branford Education		2.859967%		8,856,831	2,863,205
Branford Selectman		3.307916%		10,244,053	3,311,661
Bridgeport Housing		2.359047%		7,305,567	2,361,718
Bridgeport Port Authority		0.049255%		152,534	49,311
Bristol Housing		0.629113%		1,948,256	629,825
Canton Housing		0.197717%		612,296	197,941
Chester Board of Education		0.013732%		42,526	13,748
Clinton Secretarial		0.568954%		1,761,954	569,598
Clinton Supervisory		0.349874%		1,083,500	350,270
Clinton Town		0.355452%		1,100,774	355,854
Colchester Housing		0.027512%		85,200	27,543
Coventry Housing		0.047195%		146,155	47,248
Danbury Housing		0.842058%		2,607,710	843,011
Darien Housing		0.021931%		67,917	21,956
Deep River BOE		0.020163%		62,441	20,186
Derby Housing		0.105638%		327,143	105,758
East Haddam Town		0.200009%		619,394	200,235
East Hampton Housing		0.043493%		134,690	43,542
East Hartford Housing		0.660590%		2,045,735	661,338
Ellington Education		1.466752%		4,542,282	1,468,413
Ellington Lunch		0.088462%		273,952	88,562
Ellington Town		0.376434%		1,165,752	376,860
Ellington Van Drivers		0.043780%		135,579	43,830
Enfield Housing		0.327431%		1,013,998	327,802
Essex BOE		0.024234%		75,049	24,261
Greenwich Housing		1.216871%		3,768,443	1,218,249
Griswold Education		1.740218%		5,389,159	1,742,188
Griswold Selectmen		0.479684%		1,485,500	480,227
Groton Housing		0.041865%		129,649	41,912
Hamden Education		0.519234%		1,607,979	519,822
Hamden BOE		1.494257%		4,627,460	1,495,949

					Schedule 7A
Connecticut Municipal Employees Retirement System					
General Employees With Social Security					
Schedule of Sensitivity Analysis by Employer					
June 30, 2016					
				Discount Rate Sensitivity	
				Net Pension	Net Pension
				Liability	Liability
				(Asset)	(Asset)
				1% Decrease	1% Increase
		Allocation		Discount Rate	Discount Rate
Employer		Percentage		(7.00%)	(9.00%)
Southington Sewer		0.354969%		\$ 1,099,279	\$ 355,371
Southington Town		3.703247%		11,468,325	3,707,438
Southington Water		0.710546%		2,200,440	711,350
Stamford Housing		1.581752%		4,898,417	1,583,543
Stratford Housing		0.537123%		1,663,379	537,731
Thompson Town		0.430008%		1,331,662	430,495
Tolland Cnty Mutual Aid		0.263772%		816,857	264,071
Torrington Housing		0.264495%		819,096	264,794
Rockville (Vernon) Hsg.		0.354865%		1,098,957	355,267
Wallingford HA		0.162589%		503,510	162,773
Waterford LC1303		1.457184%		4,512,651	1,458,834
Waterford Custodial		0.769783%		2,383,887	770,654
Waterford Local 161		0.305345%		945,602	305,691
Waterford Cafe 224		0.148407%		459,591	148,575
Waterford Para-Pro's		0.575359%		1,781,789	576,010
Waterford Non-union		0.690088%		2,137,085	690,869
Waterford Government		0.694289%		2,150,095	695,075
Waterford Town		1.095242%		3,391,778	1,096,482
Watertown Town Supv.		0.203985%		631,707	204,216
Watertown Town		0.234650%		726,671	234,916
West Hartford Housing		0.496151%		1,536,495	496,713
West Haven Housing		0.742928%		2,300,722	743,769
Weston Education		2.100945%		6,506,268	2,103,323
Weston Lunch		0.488052%		1,511,414	488,605
Weston Salary		0.717066%		2,220,631	717,878
Weston Town		1.107553%		3,429,903	1,108,807
Wethersfield Housing		0.193494%		599,218	193,713
Winchester Housing		0.029406%		91,065	29,439
Windsor Locks Housing		0.092552%		286,618	92,657
Windsor Locks Edu.		1.101669%		3,411,682	1,102,916
Windsor Locks Para's		0.476114%		1,474,444	476,653
Windsor Locks Town		1.344946%		4,165,069	1,346,469
Woodbridge Education		0.835070%		2,586,070	836,015
Woodbridge Town		1.362085%		4,218,146	1,363,627
Woodstock Education		0.258035%		799,091	258,327
Woodstock Town		0.514000%		1,591,771	514,582
Norwich Housing		0.486646%		1,507,060	487,197
District #4 – Custodians		0.247145%		765,366	247,425
District #4 - B. of Ed		0.086963%		269,310	87,061
District #4 - Non-Cert.		0.324075%		1,003,605	324,442
District #4 –Secretarial		0.213454%		661,031	213,696
Regional District 16		0.055774%		172,723	55,837

Connecticut Municipal Employees Retirement System

Notes to Schedules
June 30, 2016

I. Organization

The Connecticut Municipal Employees Retirement System (the "CMERS") is the public pension plan offered by the State of Connecticut for municipal employees in participating municipalities. The plan was established in 1947 and is governed by Connecticut Statute Title 7, Chapter 113.

CMERS is a cost-sharing defined benefit pension plan administered by the Connecticut State Retirement Commission. The Connecticut State Retirement Commission is responsible for the administration of CMERS. The State Treasurer is responsible for investing CMERS funds for the exclusive benefit of CMERS members.

II. Description of plan

1. Plan description

Municipalities may designate which departments (including elective officers if so specified) are to be covered under CMERS. This designation may be the result of collective bargaining. Only employees covered under the State Teachers' Retirement System may not be included. There are no minimum age or service requirements. Membership is mandatory for all regular full time employees of participating departments except police officers and firefighters hired after age 60.

The plan has 4 sub plans as follows:

- General employees with social security
- General employees without social security
- Police officers and firefighters with social security
- Police officers and firefighters without social security

2. Benefit provisions

The plan provides retirement, disability and death benefits as defined in the Statutes.

General Employees

Employees are eligible to retire at age 55 with 5 years of continuous active service, or 15 years of active non-continuous aggregate service. Employees under the age of 55 are eligible to retire with 25 years of service under certain conditions.

Police Officers and Firefighters

Compulsory retirement age for police and fire members is age 65.

Normal Retirement: For members not covered by social security, the benefit is 2% of average final compensation, times years of service.

For members covered by social security, the benefit is 1 ½% of the average final compensation not in excess of the year's breakpoint plus 2% of average final compensation in excess of the year's breakpoint, times years of service.

Connecticut Municipal Employees Retirement System

Notes to Schedules
June 30, 2016

2. Benefit provisions (continued)

The maximum benefit is 100% of average final compensation and the minimum benefit is \$1,000 annually. Both the minimum and the maximum include workers' compensation and social security benefits.

If any member covered by social security retires before age 62, the member's benefit until the member reaches age 62, or a social security disability award is received, is computed as if the member is not under social security.

Early Retirement: Employees are eligible for early retirement after 5 years of continuous or 15 years of active aggregate service. The benefit is calculated on the basis of average final compensation and service to date of termination. Deferred to normal retirement age, or an actuarially reduced allowance may begin at the time of separation.

Disability Retirement: Employees are eligible for service-related disability benefits from being permanently or totally disabled from engaging in the service of the municipality provided such disability has arisen out of and in the course of employment with the municipality. Disability due to hypertension or heart disease, in the case of police officers and firefighters, is presumed to have been suffered in the line of duty. Disability benefits are calculated based on compensation and service to the date of the disability with a minimum benefit (including workers' compensation benefits) of 50% of compensation at the time of disability.

Employees are eligible for non-service-related disability benefits with 10 years of service and being permanently or totally disabled from engaging in gainful employment in the service of the municipality. Disability benefits are calculated based on compensation and service to the date of the disability.

Pre-Retirement Death Benefit: The plan also offers a lump-sum return of contributions with interest or surviving spouse benefit depending on length of service.

3. Contributions

Contributions are established by the Statutes as follows:

Employer

Participating municipalities make annual contributions consisting of a normal cost contribution, a contribution for the amortization of the net unfunded accrued liability and a prior service amortization payment which covers the liabilities of the system not met by member contributions.

Employees

For employees not covered by social security, each person is required to contribute 5% of compensation.

For employees covered by social security, each person is required to contribute 2 ¼% of compensation up to the social security taxable wage base plus 5% of compensation, if any, in excess of such base.

Connecticut Municipal Employees Retirement System

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III. Relationship to financial statements

The components associated with pension expense and deferred outflows and inflows of resources have been determined based on fiduciary net position as audited by the State of Connecticut Auditors of Public Accounts as part of the State of Connecticut Comprehensive Annual Financial Report as of and for the year ended June 30, 2016. CMERS is included in the State of Connecticut audit as a pension trust fund.

IV. Summary of significant accounting policies

A. Basis of presentation

The schedules presented in the report:

- schedules of employer allocations
- schedules of net pension liability (asset) and pension expense by employer
- schedules of change in proportional share
- schedules of change in proportional share of the net pension liability and deferred outflows and inflows
- schedules of deferred inflows and deferred outflows – investment gains and losses June 30, 2014 through June 30, 2016, net
- schedules of deferred inflows and deferred outflows of resources by employer, and
- schedules of sensitivity analysis by employer

The schedules are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. The Schedules present amounts that are elements of the financial statements of CMERS or its participating employers. Accordingly, they do not purport to be a complete presentation of the net position or changes in net position of CMERS or its participating employers.

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*, requires participating employers to recognize their proportional share of the collective net pension liability, deferred outflow of resources, deferred inflows of resources and pension expense. The Schedules have been prepared to provide employers with their proportional share of these amounts. Contributions from employers are recognized when legally due, based upon statutory requirements.

The preparation of the Schedules requires management to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

B. Allocation methodology

The schedules of employer allocations were calculated based upon the 2016 actuarial (expected) payroll amounts reported by participating employers. Expected payroll adjusts actual payroll for known changes in the status of employees, annualized salaries for partial year employees and anticipated salary increases. The employer allocations were then applied to the net pension liability, pension expense, deferred inflows, deferred outflows, sensitivity analysis and the deferred inflow and outflow amounts to be recognized in fiscal years subsequent to the reporting date to determine the amount applicable to each employer.

Connecticut Municipal Employees Retirement System

Notes to Schedules
June 30, 2016

B. Allocation methodology

Based upon the employer's payroll as compared to the total, an employer allocation percentage is calculated to six decimal places and is used to allocate the elements noted above.

V. Collective net pension liability of participating employers

The components of the current year collective net pension liability of participating employers as of June 30, 2016 were as follows:

Employers' total pension liability	\$ 2,840,325,407
Plan fiduciary net position	<u>2,507,655,880</u>
Total employers' net pension liability	<u>\$ 332,669,527</u>
Fiduciary net position as a percentage of total pension liability	<u>88.29%</u>

Net pension liability (asset) by sub plan:

General employees with social security	\$ 196,277,442
General employees without social security	145,968,313
Police officers and firefighters with social security	46,750,924
Police officers and firefighters without social security	<u>(56,327,152)</u>
Total employers' net pension liability	<u>\$ 332,669,527</u>

The collective total pension liability is based upon the June 30, 2016 actuarial valuation. This valuation was also used to calculate collective total pension liability at June 30, 2016.

VI. Actuarial assumptions and related disclosures

A. Actuarial assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2016, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25%
Salary increase	4.25-11.00%, including inflation
Investment rate of return	8.00%, net of pension plan investment expense, including inflation

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A. Actuarial assumptions

Mortality rates were based on the RP-2000 Combined Mortality Table for annuitants and non-annuitants (set forward one year for males and set back one year for females).

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2007 - June 30, 2012.

Future Cost-of-Living adjustments for members who retire on or after January 1, 2002 are 60% of the annual increase in the CPI up to 6%. The minimum annual COLA is 2.5%; the maximum is 6%.

B. Long-term rate of return

The long-term expected rate of return on pension plan investments was determined using a statistical analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the plan's target asset allocation as of June 30, 2016 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Large cap U.S. equities	16.0%	5.8%
Developed non- U.S. equities	14.0%	6.6%
Emerging markets (non- U.S.)	7.0%	8.3%
Core fixed income	8.0%	1.3%
Inflation linked bonds	5.0%	1.0%
Emerging market bond	8.0%	3.7%
High yield bonds	14.0%	3.9%
Real estate	7.0%	5.1%
Private equity	10.0%	7.6%
Alternative investments	8.0%	4.1%
Liquidity fund	<u>3.0%</u>	0.4%
Total	<u>100.0%</u>	

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C. Discount rate

The discount rate used to measure the total pension liability was 8.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the actuarial determined rates in future years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

D. Sensitivity of the net pension liability (asset) to changes in the discount rate

The following presents the net pension liability (asset), calculated using the discount rate of 8.00% as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

<u>Net pension liability (asset) by sub plan:</u>	<u>1% Decrease 7.00%</u>	<u>Current Discount 8.00%</u>	<u>1% Increase 9.00%</u>
General employees with social security	\$ 309,682,994	\$ 196,277,442	\$ 100,113,211
General employees without social security	241,019,517	145,968,313	65,230,756
Police officers and firefighters with social security	74,969,814	46,750,924	23,245,117
Police officers and firefighters without social security	<u>55,188,095</u>	<u>(56,327,152)</u>	<u>(149,053,651)</u>
Total	<u>\$ 680,860,420</u>	<u>\$ 332,669,527</u>	<u>\$ 39,535,433</u>

VII. Components of schedules of pension amounts by employer

A. Net pension liability (asset)

The participating employers' share of the collective net pension liability (asset) is calculated using the employer allocation percentage.

B. Difference between expected and actual experience

The difference between expected and actual experience for economic and demographic factors is amortized over the average of the expected remaining service life of active and inactive plan members. For 2016, this was 4.89 years. In the year that the difference occurs, one year is amortized and recognized as pension expense. The balance is recorded as a deferred inflow or outflow and recognized in future periods.

The collective difference between expected and actual experience as of June 30, 2016 is \$40,035,318. Amortization of \$9,204,460 is recognized as pension expense and the remaining amount is shown as a deferred outflow of resources. Each employer's proportional share of these collective amounts is presented on the schedules of deferred inflows and deferred outflows of resources by employer.

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C. Changes in actuarial assumptions

The collective amount due to changes in actuarial assumptions as of June 30, 2016 is \$0. There were no changes in actuarial assumptions as compared to the June 30, 2015 actuarial valuation.

D. Changes in employer proportional share

The collective amount due to changes in employer proportional share as of June 30, 2016 is a net of \$0. The changes in proportional share impacts individual employers and each employer's proportional share of these collective amounts are presented on Schedules 3A-3D.

E. Net difference between projected and actual investment earnings on pension plan investments

Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed five year period. The collective amount of the net difference between projected and actual investment earnings as of June 30, 2016 compared to the plan's expected rate of return of 8.00% was \$166,290,460. Amortization of \$9,140,792 is recognized as pension expense and the remaining amount is shown as a deferred outflow of resources. Each employer's proportional share of these collective amounts is presented on the schedules of deferred inflows and deferred outflows of resources by employer.

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F. Deferred outflows and deferred inflows of resources

The cumulative net amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

	<u>Collective deferred outflows of resources</u>
Differences between expected and actual experience	\$ 40,035,318
Net difference between projected and actual earnings on plan investments	<u>157,149,668</u>
Total	<u>\$ 197,184,986</u>

Amounts to be recognized in subsequent fiscal years:

2017	\$ 44,761,544
2018	44,761,544
2019	66,197,429
2020	41,464,469

The above amounts do not include the deferred outflows/inflows of resources for employer contributions made subsequent to the measurement date. These amounts should be calculated and recorded by the each participating employer.

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VIII. Collective pension expense

Collective pension expense includes certain current period changes in the collective net pension liability, projected earnings on pension plan investments and the amortization of deferred outflows of resources and deferred inflows of resources for the current period. The collective pension expense in total and for each sub plan is as follows:

Service cost	\$	67,126,278
Interest on the total pension liability		206,064,075
Expensed portion of current period differences between expected and actual experience in the total pension liability		10,291,856
Member contributions		(24,019,000)
Projected earnings on plan investments		(179,273,596)
Expensed portion of current period differences between projected and actual earnings on plan investments		32,304,719
Other		(6,062,980)
Recognition of beginning deferred inflows of resources as pension expense		<u>2,164,968</u>
Collective pension expense	\$	<u>108,596,320</u>
General employees with social security	\$	47,083,530
General employees without social security		20,511,805
Police officers and firefighters with social security		9,834,365
Police officers and firefighters without social security		<u>31,166,620</u>
Total employers' net pension expense	\$	<u>108,596,320</u>
