

**CONNECTICUT MUNICIPAL EMPLOYEES
RETIREMENT SYSTEM**

**SCHEDULES OF EMPLOYER ALLOCATIONS
AND PENSION AMOUNTS BY EMPLOYER**

YEAR ENDED JUNE 30, 2017

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
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INDEPENDENT AUDITORS' REPORT

The Retirement Board
Connecticut Municipal Employees Retirement System

Report on the Financial Statements

We have audited the accompanying schedules of employer allocations of the Connecticut Municipal Employees Retirement System (CMERS), a pension trust fund of the State of Connecticut, as of and for the year ended June 30, 2017, and the related notes.

We have also audited the total for all entities of the columns titled net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense as of and for the year ended June 30, 2017 (specified column totals), included in the accompanying schedules of pension amounts by employer of CMERS, and the related notes.

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 of employer allocations and the specified column totals included in the schedules of pension amounts by employer 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 of employer allocations and the specified column totals included in the schedules of pension amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer, 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 of employer allocations and the specified column totals included in the schedules of pension amounts by employer 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 of employer allocations and the specified column totals included in the schedules of pension amounts by employer.

The Retirement Board
Connecticut Municipal Employees Retirement System

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 referred to above present fairly, in all material respects, the employer allocations and the net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for the total of all of CMERS' participating entities as of and for the year ended June 30, 2017, 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 CMERS as of June 30, 2017. The audit for CMERS was performed by the State of Connecticut Auditors of Public Accounts. The net position of CMERS used to calculate the net pension liability (asset) included in the schedules of pension amounts by employer was based solely upon the amounts audited by the State of Connecticut Auditors of Public Accounts.

Other Information

The schedules of net deferred outflows and inflows of resources by employer to be recognized in pension expense have not been subject to the auditing procedures applied in the audits of the schedules of employer allocations and the specified column totals in the schedules of pension amounts by employer and accordingly, we do not express an opinion or provide any assurance on them.

Restriction of Use

Our report is intended solely for the information and use of the CMERS' management, the Retirement Board of CMERS and participating employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Baltimore, Maryland
November 30, 2018

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2017**

General Employees with Social Security	2016 Actual Payroll	2016 Expected Employer Contributions	2017 Employer Allocation Percentage
Employer			
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%
Canterbury Town	470,663	53,561	0.197717%
Canton Housing	-	-	0.000000%
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%

See accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2017**

General Employees with Social Security	2016	2016	2017
Employer	Actual Payroll	Expected Employer Contributions	Employer Allocation Percentage
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%
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%

See accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2017**

General Employees with Social Security	2016 Actual Payroll	2016 Expected Employer Contributions	2017 Employer Allocation Percentage
Employer			
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%
Ridgefield Housing	-	-	0.000000%
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%
Trumbull Monroe Health	-	-	0.000000%
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%
Waterford Para-Pro's	1,369,619	155,863	0.575359%
Waterford Non-union	1,642,733	186,943	0.690088%

See accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2017**

General Employees with Social Security	2016	2016	2017
Employer	Actual Payroll	Expected Employer Contributions	Employer Allocation Percentage
Waterford Government	\$ 1,652,733	\$ 188,081	0.694289%
Waterford Town	2,607,191	296,698	1.095242%
Watertown Golf	-	-	0.000000%
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 Highway	1,161,790	132,212	0.488052%
Weston Lunch	-	-	0.000000%
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%
Quinnipiak Valley Health	599,461	68,219	0.251826%

See accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2017**

General Employees with Social Security	2016	2016	2017
Employer	Actual	Expected	Employer
Employer	Payroll	Employer	Allocation
Employer	Payroll	Contributions	Percentage
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%
Watertown Water & Sewer	-	-	0.000000%
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 accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2017**

General Employees without Social Security

Employer	2016 Actual Payroll	2016 Expected Employer Contributions	2017 Employer Allocation Percentage
Bridgeport Education	\$ 43,844,489	\$ 4,783,434	33.988657%
Bridgeport Grants	506,601	55,270	0.392721%
Bridgeport City	32,363,504	3,530,858	25.088486%
East Haven Education	3,446,527	376,016	2.671779%
East Haven Town	5,073,933	553,566	3.933359%
New Britain Education	17,947,237	1,958,044	13.912868%
New Britain City	18,047,343	1,968,965	13.990467%
GNH WPCA	5,257,340	573,576	4.075540%
Mattabassett District	2,510,447	273,890	1.946123%
Totals	<u>\$ 128,997,421</u>	<u>\$ 14,073,619</u>	<u>100.000000%</u>

See accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2017**

Police Officers and Firefighters with Social Security

Employer	2016 Actual Payroll	2016 Expected Employer Contributions	2017 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%
Middlefield Police	-	-	0.000000%
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 accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2017**

Police Officers and Firefighters without Social Security	2016	2016	2017
Employer	Actual	Expected	Employer
Employer	Payroll	Employer	Allocation
Employer	Payroll	Contributions	Percentage
Ansonia Police	\$ 4,404,883	\$ 659,851	2.881177%
Branford Fire	3,746,262	561,190	2.450383%
Bridgeport Fire	25,040,125	3,751,011	16.378437%
Bridgeport Police	41,857,610	6,270,270	27.378546%
East Haven Fire	4,488,427	672,366	2.935823%
East Haven Police	4,630,427	693,638	3.028705%
Manchester Fire	7,754,549	1,161,631	5.072153%
New Britain Fire	8,076,886	1,209,918	5.282993%
New Britain Police	11,802,162	1,767,964	7.719649%
New London Fire	5,173,828	775,039	3.384135%
New London Fire Chief	86,069	12,893	0.056296%
New London Police	6,675,929	1,000,054	4.366642%
Seymour Police	3,998,023	598,904	2.615058%
Shelton Police	5,323,127	797,404	3.481790%
Southington Police	7,299,050	1,093,398	4.774220%
Stonington Police	3,428,033	513,519	2.242232%
Windsor Police	5,455,025	817,163	3.568066%
West Haven Fire	1,443,358	216,215	0.944082%
West Shore Fire District	2,200,945	329,702	1.439613%
Totals	\$ 152,884,718	\$ 22,902,130	100.000000%

See accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

General Employees With Social Security	Deferred Outflows of Resources					Deferred Inflows of Resources		Pension Expense		
	2017 Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Andover Education	\$ 303,397	\$ 5,768	\$ 24,294	\$ -	\$ 30,062	\$ 17,501	\$ 17,501	\$ 71,793	\$ (5,866)	\$ 65,927
Andover Selectmen	303,603	5,772	24,311	4,542	34,625	13,815	13,815	71,842	(3,637)	68,205
Ansonia Housing	489,031	9,297	39,159	4,132	52,588	35,594	35,594	115,721	(11,276)	104,445
Ansonia Clerical	1,771,374	33,676	141,842	72,908	248,426	-	-	419,164	22,274	441,438
Ansonia Town	1,345,035	25,571	107,703	22,528	155,802	60,126	60,126	318,279	(15,131)	303,148
Beacon Falls Supervisors	316,998	6,027	25,384	8,079	39,490	4,539	4,539	75,012	464	75,476
Beacon Falls Town	436,353	8,296	34,941	44,476	87,713	-	-	103,255	14,373	117,628
Bethany Public Works	262,392	4,988	21,011	1,829	27,828	13,175	13,175	62,090	(4,098)	57,992
Bethlehem Public Works	151,103	2,873	12,100	68,351	83,324	435	435	35,756	23,541	59,297
Bozrah Education	295,495	5,618	23,662	67,668	96,948	-	-	69,924	21,230	91,154
Bozrah Town	247,039	4,697	19,782	-	24,479	21,372	21,372	58,457	(7,305)	51,152
Branford Education	4,727,551	89,877	378,558	9,471	477,906	32,512	32,512	1,118,692	(8,864)	1,109,828
Branford Selectman	5,468,015	103,954	437,850	78,328	620,132	-	-	1,293,909	23,164	1,317,073
Bridgeport Housing	3,899,526	74,135	312,254	111,260	497,649	530,510	530,510	922,754	(155,542)	767,212
Bridgeport Port Authority	81,419	1,548	6,520	-	8,068	2,752	2,752	19,266	(945)	18,321
Bristol Housing	1,039,929	19,770	83,272	59,502	162,544	14,104	14,104	246,081	10,108	256,189
Canterbury Town	326,828	6,213	26,171	6,228	38,612	-	-	77,338	1,969	79,307
Chester Board of Education	22,699	432	1,818	-	2,250	1,311	1,311	5,371	(404)	4,967
Clinton Secretarial	940,486	17,880	75,309	20,618	113,807	-	-	222,549	5,921	228,470
Clinton Supervisory	578,345	10,995	46,311	60,012	117,318	-	-	136,855	20,069	156,924
Clinton Town	587,565	11,170	47,049	7,681	65,900	11,765	11,765	139,037	(2,136)	136,901
Colchester Housing	45,478	865	3,642	417	4,924	1,333	1,333	10,761	(356)	10,405

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

General Employees With Social Security	Deferred Outflows of Resources					Deferred Inflows of Resources		Pension Expense		
	Employer	2017 Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions
Coventry Housing	\$ 78,014	\$ 1,483	\$ 6,247	\$ 886	\$ 8,616	\$ -	\$ -	\$ 18,461	\$ 304	\$ 18,765
Danbury Housing	1,391,929	26,462	111,458	61,135	199,055	-	-	329,376	19,048	348,424
Darien Housing	36,252	689	2,903	552	4,144	15,471	15,471	8,578	(5,215)	3,363
Deep River BOE	33,330	634	2,669	-	3,303	1,769	1,769	7,887	(540)	7,347
Derby Housing	174,621	3,320	13,983	2,689	19,992	18,737	18,737	41,321	(5,806)	35,515
East Haddam Town	330,617	6,285	26,474	4,316	37,075	28,001	28,001	78,235	(8,602)	69,633
East Hampton Housing	71,894	1,367	5,757	4,451	11,575	-	-	17,013	1,436	18,449
East Hartford Housing	1,091,961	20,760	87,439	5,744	113,943	19,283	19,283	258,393	(5,225)	253,168
Ellington Education	2,424,554	46,094	194,146	94,282	334,522	37,513	37,513	573,728	10,768	584,496
Ellington Lunch	146,228	2,780	11,709	3,348	17,837	5,365	5,365	34,602	(1,014)	33,588
Ellington Town	622,249	11,830	49,826	7,232	68,888	43,994	43,994	147,244	(13,401)	133,843
Ellington Van Drivers	72,369	1,376	5,795	8,307	15,478	-	-	17,125	2,622	19,747
Enfield Housing	541,246	10,290	43,340	28,550	82,180	-	-	128,076	8,823	136,899
Essex BOE	40,059	762	3,208	-	3,970	843	843	9,479	(284)	9,195
Greenwich Housing	2,011,499	38,241	161,070	84,731	284,042	-	-	475,986	26,239	502,225
Griswold Education	2,876,596	54,688	230,343	96,363	381,394	-	-	680,696	32,682	713,378
Griswold Selectmen	792,922	15,074	63,493	41,248	119,815	-	-	187,631	11,801	199,432
Groton Housing	69,203	1,316	5,541	-	6,857	44,433	44,433	16,376	(15,332)	1,044
Hamden Education	858,298	16,317	68,728	123,084	208,129	-	-	203,101	40,095	243,196
Hamden BOE	2,470,020	46,958	197,786	453,863	698,607	-	-	584,487	150,578	735,065
Hamden Schools	826,934	15,721	66,217	136,704	218,642	-	-	195,679	43,064	238,743
Hamden Town	3,533,950	67,185	282,980	438,390	788,555	-	-	836,247	146,865	983,112
Hartford Housing	1,825,780	34,710	146,199	53,815	234,724	161,529	161,529	432,039	(42,336)	389,703

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

General Employees With Social Security	Deferred Outflows of Resources					Deferred Inflows of Resources		Pension Expense		
	Employer	2017 Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions
Hartford Edu.(Local 566)	\$ 7,494,885	\$ 142,487	\$ 600,151	\$ 179,900	\$ 922,538	\$ 142,871	\$ 142,871	\$ 1,773,532	\$ (4,122)	\$ 1,769,410
Hartford Union (Local 818)	26,660	507	2,135	-	2,642	25,745	25,745	6,309	(8,746)	(2,437)
Hartford City (1716)	9,946,598	189,097	796,472	-	985,569	161,672	161,672	2,353,687	(55,520)	2,298,167
Lebanon Town Hall	491,985	9,353	39,396	32,184	80,933	-	-	116,420	10,119	126,539
Lebanon Highway	356,423	6,776	28,541	8,561	43,878	-	-	84,341	2,496	86,837
Lisbon School Dist.	112,960	2,148	9,045	7,411	18,604	842	842	26,730	2,353	29,083
Lisbon Town	301,914	5,740	24,176	32,874	62,790	-	-	71,443	11,375	82,818
Manchester Housing	875,255	16,640	70,086	12,440	99,166	-	-	207,114	3,248	210,362
Mansfield Education	2,490,230	47,342	199,405	77,764	324,511	-	-	589,269	23,851	613,120
Mansfield Town	4,593,161	87,322	367,796	245,907	701,025	-	-	1,086,891	78,935	1,165,826
Meriden Housing	722,902	13,743	57,886	10,538	82,167	71,318	71,318	171,062	(22,022)	149,040
Middlefield Town	356,490	6,777	28,546	-	35,323	29,647	29,647	84,357	(9,776)	74,581
Middletown Housing	703,808	13,380	56,357	14,321	84,058	6,153	6,153	166,544	1,478	168,022
Milford Housing	330,129	6,276	26,435	2,316	35,027	1,914	1,914	78,119	(79)	78,040
Montville Housing	37,173	707	2,977	609	4,293	1,233	1,233	8,796	(100)	8,696
Montville Education	3,080,762	58,569	246,691	31,902	337,163	18,079	18,079	729,008	1,781	730,789
Montville Town	2,992,880	56,898	239,654	3,912	300,464	22,005	22,005	708,212	(6,628)	701,584
Naugatuck Housing	352,865	6,708	28,256	9,118	44,083	-	-	83,499	2,911	86,410
New Britain Housing	1,160,285	22,058	92,910	17,435	132,403	63,677	63,677	274,561	(17,642)	256,919
New London Housing	488,952	9,296	39,153	-	48,449	16,433	16,433	115,702	(5,247)	110,455
New London Public Works	2,926,644	55,639	234,350	1,412,932	1,702,921	-	-	692,539	480,518	1,173,057
Norwalk Housing	1,291,729	24,557	103,435	149,237	277,229	-	-	305,665	50,217	355,882
Oxford Education	2,425,348	46,109	194,209	64,590	304,908	51,088	51,088	573,916	(1,408)	572,508

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

General Employees With Social Security	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense		
	Employer	2017 Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Oxford Town	\$ 1,648,261	\$ 31,335	\$ 131,984	\$ 16,369	\$ 179,688	\$ 28,147	\$ 28,147	\$ 390,032	\$ (5,616)	\$ 384,416	
Southington Health District	180,509	3,432	14,454	-	17,886	24,239	24,239	42,714	(8,098)	34,616	
Portland Housing	99,597	1,893	7,975	3,167	13,035	14,018	14,018	23,568	(4,053)	19,515	
Preston Town	552,088	10,496	44,208	8,242	62,946	14,677	14,677	130,642	(3,002)	127,640	
Prospect Public Works	275,962	5,246	22,098	8,456	35,800	30,530	30,530	65,301	(8,434)	56,867	
Putnam Housing	362,067	6,883	28,992	1,784	37,659	41,341	41,341	85,677	(13,856)	71,821	
Redding Education	1,725,396	32,802	138,161	35,472	206,435	54,556	54,556	408,284	(9,943)	398,341	
Redding Town	1,732,011	32,928	138,690	28,151	199,769	148,048	148,048	409,850	(44,137)	365,713	
Seymour Housing	439,745	8,360	35,212	-	43,572	5,232	5,232	104,058	(1,578)	102,480	
Seymour Education	2,457,573	46,721	196,790	65,881	309,392	-	-	581,541	19,194	600,735	
Seymour Town	2,213,048	42,073	177,209	23,997	243,279	8,437	8,437	523,679	6,178	529,857	
Shelton Housing	44,874	853	3,593	975	5,421	-	-	10,619	291	10,910	
Southington Housing	163,813	3,114	13,117	2,980	19,211	677	677	38,764	516	39,280	
Southington Dog	71,974	1,368	5,763	4,944	12,075	23,324	23,324	17,031	(6,825)	10,206	
Southington Education	7,827,663	148,813	626,799	123,158	898,770	-	-	1,852,278	34,356	1,886,634	
Southington Lunch	317,163	6,030	25,397	8,476	39,903	21,937	21,937	75,051	(5,455)	69,596	
Southington Sewer	586,767	11,155	46,985	10,486	68,626	38,147	38,147	138,848	(10,559)	128,289	
Southington Town	6,121,500	116,377	490,178	94,385	700,940	51,117	51,117	1,448,545	6,087	1,454,632	
Southington Water	1,174,539	22,329	94,051	5,251	121,631	357	357	277,934	1,199	279,133	
Stamford Housing	2,614,650	49,708	209,368	20,330	279,406	78,574	78,574	618,711	(22,068)	596,643	
Stratford Housing	887,869	16,879	71,096	10,978	98,953	56,794	56,794	210,099	(16,887)	193,212	
Thompson Town	710,807	13,513	56,918	-	70,431	196,899	196,899	168,200	(67,944)	100,256	
Tolland Cnty Mutual Aid	436,017	8,289	34,914	13,587	56,790	4,557	4,557	103,176	1,845	105,021	

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

Employer	2017 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources		Pension Expense		
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Investment	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Torrington Housing	\$ 437,213	\$ 8,312	\$ 35,010	\$ 21,513	\$ 64,835	\$ 6,334	\$ 6,334	\$ 103,459	\$ 5,848	\$ 109,307
Trumbull Monroe Health	-	-	-	-	-	125,364	125,364	-	(43,378)	(43,378)
Rockville (Vernon) Hsg.	586,595	11,152	46,971	7,757	65,880	8,819	8,819	138,807	(1,098)	137,709
Wallingford HA	268,761	5,109	21,521	30,295	56,925	-	-	63,598	10,054	73,652
Waterford LC1303	2,408,738	45,793	192,879	47,821	286,493	55,987	55,987	569,985	(7,327)	562,658
Waterford Custodial	1,272,458	24,191	101,892	16,779	142,862	40,396	40,396	301,105	(9,752)	291,353
Waterford Local 161	504,738	9,596	40,417	12,595	62,608	20,956	20,956	119,437	(4,079)	115,358
Waterford Cafe 224	245,318	4,664	19,644	1,091	25,399	4,882	4,882	58,050	(1,414)	56,636
Waterford Para-Pro's	951,074	18,081	76,157	17,245	111,483	4,540	4,540	225,055	2,773	227,828
Waterford Non-union	1,140,722	21,687	91,343	26,293	139,323	38,936	38,936	269,932	(6,849)	263,083
Waterford Government	1,147,666	21,819	91,899	23,618	137,336	-	-	271,575	7,241	278,816
Waterford Town	1,810,445	34,419	144,971	23,553	202,943	74,197	74,197	428,410	(19,741)	408,669
Watertown Golf	-	-	-	-	-	28,676	28,676	-	(9,923)	(9,923)
Watertown Town Supv.	337,189	6,410	27,000	-	33,410	22,795	22,795	79,790	(6,515)	73,275
Watertown Town	387,879	7,374	31,059	4,961	43,394	91,964	91,964	91,785	(30,572)	61,213
West Hartford Housing	820,142	15,592	65,673	21,122	102,387	-	-	194,072	6,138	200,210
West Haven Housing	1,228,067	23,347	98,337	42,889	164,573	4,862	4,862	290,600	9,120	299,720
Weston Education	3,472,881	66,024	278,090	67,960	412,074	98,716	98,716	821,796	(17,039)	804,757
Weston Highway	806,754	15,337	64,601	38,047	117,985	-	-	190,904	13,020	203,924
Weston Salary	1,185,317	22,534	94,914	121,241	238,689	-	-	280,484	39,289	319,773
Weston Town	1,830,795	34,806	146,601	16,428	197,835	36,993	36,993	433,225	(8,662)	424,563
Wethersfield Housing	319,847	6,081	25,612	9,423	41,116	6,617	6,617	75,686	83	75,769

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

General Employees With Social Security	Deferred Outflows of Resources					Deferred Inflows of Resources		Pension Expense		
	Employer	2017 Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions
Winchester Housing	\$ 48,608	\$ 924	\$ 3,892	\$ -	\$ 4,816	\$ 16,850	\$ 16,850	\$ 11,502	\$ (5,699)	\$ 5,803
Windsor Locks Housing	152,989	2,909	12,251	-	15,160	6,030	6,030	36,202	(1,983)	34,219
Windsor Locks Edu.	1,821,069	34,621	145,822	90,757	271,200	-	-	430,924	30,074	460,998
Windsor Locks Para's	787,021	14,962	63,021	26,602	104,585	-	-	186,235	8,493	194,728
Windsor Locks Town	2,223,208	42,266	178,023	40,988	261,277	5,702	5,702	526,083	8,352	534,435
Woodbridge Education	1,380,378	26,243	110,533	60,630	197,406	-	-	326,642	16,436	343,078
Woodbridge Town	2,251,539	42,805	180,291	74,526	297,622	109,860	109,860	532,787	(19,242)	513,545
Woodstock Education	426,534	8,109	34,155	8,606	50,870	2,975	2,975	100,932	1,139	102,071
Woodstock Town	849,647	16,153	68,035	17,873	102,061	-	-	201,054	5,310	206,364
Norwich Housing	804,430	15,293	64,415	14,141	93,849	8,427	8,427	190,354	646	191,000
District #4 – Custodians	408,533	7,767	32,713	3,959	44,439	-	-	96,672	998	97,670
District #4 - B. of Ed	143,751	2,733	11,511	123	14,367	342	342	34,016	(43)	33,973
District #4 - Non-Cert.	535,699	10,184	42,896	13,461	66,541	8,347	8,347	126,764	2,555	129,319
District #4 –Secretarial	352,841	6,708	28,254	4,806	39,768	26,655	26,655	83,494	(8,013)	75,481
Regional District 16	92,195	1,753	7,382	22,673	31,808	-	-	21,816	7,647	29,463
Regional District 19	1,310,882	24,921	104,969	40,473	170,363	-	-	310,197	12,465	322,662
Watertown Fire District	268,731	5,109	21,519	11,479	38,107	4,052	4,052	63,591	2,951	66,542
Westport Health Dept.	521,744	9,919	41,779	7,895	59,593	-	-	123,462	2,368	125,830
East Shore Health District	341,626	6,495	27,356	17,575	51,426	16,215	16,215	80,840	(1,183)	79,657
L. Naugatuck Valley Health	683,172	12,988	54,705	14,022	81,715	45,597	45,597	161,661	(12,246)	149,415
Quinnipiack Valley Health	416,271	7,914	33,333	5,020	46,267	-	-	98,503	1,465	99,968
Uncas Health District	388,513	7,386	31,110	10,196	48,692	-	-	91,935	3,009	94,944
Willimantic Housing	850,452	16,168	68,100	29,506	113,774	8,828	8,828	201,244	7,986	209,230

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

General Employees With Social Security	Deferred Outflows of Resources					Deferred Inflows of Resources		Pension Expense		
	Employer	2017 Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions
Jewett City Street	180,075	3,423	14,420	20,252	38,095	6,271	6,271	42,612	5,429	48,041
Southeast Ct. Planning	370,909	7,051	29,700	43,275	80,026	-	-	87,769	14,350	102,119
Southeast Ct Water	306,203	5,821	24,519	1,918	32,258	-	-	72,458	519	72,977
South Norwalk Electric	644,363	12,250	51,597	277	64,124	123,699	123,699	152,477	(42,732)	109,745
Norwalk 1st Tax Dist.	1,259,113	23,937	100,823	5,271	130,031	39,578	39,578	297,947	(12,366)	285,581
Norwalk 2nd Tax Dist.	1,943,828	36,955	155,652	21,604	214,211	154,766	154,766	459,973	(48,110)	411,863
Connecticut Housing	81,700	1,553	6,542	1,159	9,254	59,836	59,836	19,333	(20,412)	(1,079)
Southeast Ct Tourism	128,154	2,436	10,262	16,535	29,233	5,161	5,161	30,325	4,422	34,747
Totals	\$ 165,300,894	\$ 3,142,574	\$ 13,236,439	\$ 6,274,978	\$ 22,653,991	\$ 3,912,292	\$ 3,912,292	\$ 39,115,543	\$ 595,128	\$ 39,710,671

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

General Employees Without Social Security	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense		
	Employer	2017 Net Pension Liability	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions
Bridgeport Education	\$ 40,678,314	\$ 3,990,112	\$ 373,469	\$ 4,363,581	\$ 2,405,238	\$ 64,919	\$ 2,470,157	\$ 7,377,430	\$ 112,875	\$ 7,490,305
Bridgeport Grants	470,016	46,104	-	46,104	27,791	434,658	462,449	85,242	(150,389)	(65,147)
Bridgeport City	30,026,409	2,945,273	9,648	2,954,921	1,775,410	1,569,162	3,344,572	5,445,598	(540,532)	4,905,066
East Haven Education	3,197,639	313,655	133,360	447,015	189,071	15,704	204,775	579,925	42,189	622,114
East Haven Town	4,707,524	461,758	93,745	555,503	278,348	-	278,348	853,758	30,392	884,150
New Britain Education	16,651,202	1,633,307	81,372	1,714,679	984,557	18,830	1,003,387	3,019,867	23,414	3,043,281
New Britain City	16,744,074	1,642,417	486,386	2,128,803	990,048	55,441	1,045,489	3,036,710	154,335	3,191,045
GNH WPCA	4,877,689	478,450	633,602	1,112,052	288,409	13,321	301,730	884,619	215,884	1,100,503
Mattabassett District	2,329,159	228,466	227,004	455,470	137,719	-	137,719	422,417	78,219	500,636
Totals	119,682,026	11,739,542	2,038,586	13,778,128	7,076,591	2,172,035	9,248,626	21,705,566	(33,613)	21,671,953

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

Police Officers and Firefighters With Social Security	Deferred Outflows of Resources					Deferred Inflows of Resources		Pension Expense		
	Employer	2017 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions
Beacon Falls Police	\$ 295,461	\$ 21,458	\$ 20,572	\$ 36,932	\$ 78,962	\$ -	\$ -	\$ 80,855	\$ 11,610	\$ 92,465
Cromwell Police	2,476,765	179,876	172,453	24,327	376,656	-	-	677,785	8,120	685,905
Derby Police	2,956,423	214,711	205,851	62,029	482,591	85,321	85,321	809,048	(13,899)	795,149
Easton Police	1,340,589	97,361	93,343	22,761	213,465	11,360	11,360	366,862	1,803	368,665
Hamden Police	5,371,774	390,127	374,027	597,788	1,361,942	-	-	1,470,026	205,995	1,676,021
Mansfield Fire	1,041,087	75,609	72,489	76,140	224,238	-	-	284,901	24,881	309,782
Middlefield Police	-	-	-	-	-	66,938	66,938	-	(23,162)	(23,162)
Monroe Police	3,331,755	241,970	231,984	24,542	498,496	70,550	70,550	911,760	(18,229)	893,531
Montville Police	1,968,783	142,984	137,083	24,158	304,225	10,674	10,674	538,772	5,670	544,442
New Fairfield Police	497,180	36,108	34,618	8,808	79,534	6,358	6,358	136,057	1,445	137,502
Oxford Police	508,854	36,956	35,431	11,117	83,504	-	-	139,252	3,152	142,404
Plymouth Police	2,117,489	153,784	147,437	6,909	308,130	58,192	58,192	579,467	(18,395)	561,072
Putnam Police	1,086,358	78,897	75,641	36,725	191,263	61,561	61,561	297,290	(12,051)	285,239
Redding Police	1,501,227	109,027	104,528	24,301	237,856	46,933	46,933	410,822	(10,118)	400,704
Southington Fire	2,809,746	204,059	195,638	64,967	464,664	47,090	47,090	768,908	70	768,978
Waterford Fire	636,916	46,256	44,347	43,594	134,197	-	-	174,297	14,535	188,832
Waterford Police	3,620,801	262,962	252,110	111,512	626,584	154,331	154,331	990,859	(25,313)	965,546
Weston Police	1,752,046	127,243	121,992	10,661	259,896	45,837	45,837	479,461	(13,175)	466,286
Winchester Police	1,380,023	100,225	96,089	88,276	284,590	-	-	377,654	28,130	405,784
Windsor Dog	67,659	4,914	4,711	596	10,221	3,504	3,504	18,515	(1,063)	17,452
Windsor Locks Police	2,366,905	171,897	164,803	41,759	378,459	62,691	62,691	647,721	(11,173)	636,548
Woodbridge Police	1,911,688	138,837	133,108	104,668	376,613	104,216	104,216	523,148	(9,696)	513,452
Cromwell Fire	358,243	26,018	24,944	20,326	71,288	-	-	98,036	6,191	104,227
Easton Firefighters	585,725	42,539	40,783	16,484	99,806	24,886	24,886	160,288	(4,459)	155,829
Totals	39,983,497	2,903,818	2,783,982	1,459,380	7,147,180	860,442	860,442	10,941,784	150,869	11,092,653

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

Police Officers and Firefighters Without Social Security	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense	
	Employer	2017 Net Pension Liability/(Asset)	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Proportionate Share of Contributions and Total Deferred Outflows of Resources	Changes in Proportion and Differences Between Employer Proportionate Share of Contributions and Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense	
Ansonia Police										\$ (2,211,767)
Branford Fire	(1,881,063)	754,073	215,740	47,397	1,017,210	16,864	16,864	1,089,252	17,280	1,106,532
Bridgeport Fire	(12,573,087)	5,040,245	1,442,014	501,420	6,983,679	-	-	7,280,592	190,588	7,471,180
Bridgeport Police	(21,017,441)	8,425,381	2,410,501	305,611	11,141,493	606,145	606,145	12,170,394	(4,437)	12,165,957
East Haven Fire	(2,253,717)	903,460	258,480	86,426	1,248,366	-	-	1,305,041	35,477	1,340,518
East Haven Police	(2,325,019)	932,043	266,658	106,621	1,305,322	-	-	1,346,329	43,071	1,389,400
Manchester Fire	(3,893,694)	1,560,887	446,570	345,255	2,352,712	-	-	2,254,689	127,204	2,381,893
New Britain Fire	(4,055,548)	1,625,770	465,133	53,085	2,143,988	372,937	372,937	2,348,412	(95,448)	2,252,964
New Britain Police	(5,926,073)	2,375,619	679,664	77,303	3,132,586	563,760	563,760	3,431,562	(145,579)	3,285,983
New London Fire	(2,597,868)	1,041,422	297,951	163,394	1,502,767	1,086,530	1,086,530	1,504,326	(523,227)	981,099
New London Fire Chief	(43,216)	17,324	4,956	2,115	24,395	30,922	30,922	25,025	(10,166)	14,859
New London Police	(3,352,101)	1,343,776	384,454	135,220	1,863,450	-	-	1,941,073	53,250	1,994,323
Seymour Police	(2,007,478)	804,749	230,239	28,027	1,063,015	143,331	143,331	1,162,453	(27,892)	1,134,561
Shelton Police	(2,672,834)	1,071,474	306,549	294,278	1,672,301	-	-	1,547,736	99,925	1,647,661
Southington Police	(3,664,982)	1,469,202	420,339	52,956	1,942,497	42,135	42,135	2,122,251	13,525	2,135,776
Stonington Police	(1,721,274)	690,017	197,414	100,535	987,966	6,175	6,175	996,724	38,136	1,034,860
Windsor Police	(2,739,065)	1,098,025	314,145	299,013	1,711,183	13,488	13,488	1,586,087	108,380	1,694,467
West Haven Fire	(724,735)	290,529	83,120	7,509	381,158	155,824	155,824	419,666	(49,645)	370,021
West Shore Fire District	(1,105,135)	443,022	126,748	63,949	633,719	21,744	21,744	639,941	19,798	659,739
Totals	(76,766,097)	30,773,662	8,804,344	2,754,723	42,332,729	3,059,855	3,059,855	44,452,303	(76,853)	44,375,450

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

NOTE 1 DESCRIPTION OF PLANS

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.

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. 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

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 service. Employees under the age of 55 are eligible to retire with 25 years of service.

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 1.5% 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 THE SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

NOTE 1 DESCRIPTION OF PLANS (CONTINUED)

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 active continuous or 15 years of active non-continuous 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 in the position in which such member has been employed 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, who began employment prior to July 1, 1996, 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 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 in the position in which such member has been employed. 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 if vested and married, the surviving spouse will receive a lifetime benefit.

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. There is also an annual administrative fee per active & retired member.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

NOTE 1 DESCRIPTION OF PLANS (CONTINUED)

Contributions (Continued)

Employees

Employees not covered by social security are required to contribute 5% of compensation.

Employees covered by social security are required to contribute 2.25% of compensation up to the social security taxable wage base plus 5% of compensation, if any, in excess of such base.

NOTE 2 MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The schedules are presented in accordance with the standards issued by the Governmental Accounting Standards Board (GASB), which is the nationally accepted standard setting body for establishing accounting principles generally accepted in the United States of America for governmental entities. As prescribed by GASB they are reported using the economic resources measurement focus and the accrual basis of accounting.

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of CMERS and additions to/deductions from CMERS' fiduciary net position have been determined on the same basis as they are reported in the State of Connecticut's Comprehensive Annual Financial Report which includes CMERS as a pension trust fund. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

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.

Allocation Methodology

Each individual employer's proportionate share in the Schedule of Employer Allocations was calculated based upon a pro rata share of 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.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

NOTE 3 COLLECTIVE NET PENSION LIABILITY OF PARTICIPATING EMPLOYERS

The following table presents the components of the June 30, 2017 collective net pension liability.

Employers' total pension liability	\$ 2,981,984,320
Plan fiduciary net position	<u>2,733,784,000</u>
Total employers' net pension liability	<u><u>\$ 248,200,320</u></u>
Fiduciary net position as a percentage of total pension liability	<u><u>91.68%</u></u>

Net pension liability (asset) by sub plan:

General employees with social security	\$ 165,300,894
General employees without social security	119,682,026
Police officers and firefighters with social security	39,983,497
Police officers and firefighters without social security	<u>(76,766,097)</u>
Total employers' net pension liability	<u><u>\$ 248,200,320</u></u>

The collective total pension liability as of June 30, 2017 is based upon the June 30, 2016 actuarial valuation that was rolled forward to June 30, 2017. 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 through June 30, 2012.

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 period:

- Inflation - 3.25%
- Long- Term Investment Rate of Return, net of pension plan investment expense, including inflation – 8.00%
- Salary increase - 4.25-11.00%, including inflation Investment rate of return 8.00%, net of pension plan investment expense, including inflation
- Mortality rates - 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).
- 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%.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

**NOTE 3 COLLECTIVE NET PENSION LIABILITY OF PARTICIPATING EMPLOYERS
(CONTINUED)**

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, 2017 are summarized in the following table:

<u>Asset Class</u>	<u>Allocation</u>	<u>Long-Term Target Expected Real Rate of Return</u>
Large cap U.S. equities	16.00%	5.80%
Developed non- U.S. equities	14.00%	6.60%
Emerging markets (non- U.S.)	7.00%	8.30%
Core fixed income	8.00%	1.30%
Inflation linked bonds	5.00%	1.00%
Emerging market bond	8.00%	3.70%
High yield bonds	14.00%	3.90%
Real estate	7.00%	5.10%
Private equity	10.00%	7.60%
Alternative investments	8.00%	4.10%
Liquidity fund	3.00%	0.40%
Total	<u>100.00%</u>	

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.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

**NOTE 3 COLLECTIVE NET PENSION LIABILITY OF PARTICIPATING EMPLOYERS
(CONTINUED)**

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:

	1% Decrease	Current Discount	1% Increase
<u>Net pension liability (asset) by sub plan:</u>	<u>7.00%</u>	<u>8.00%</u>	<u>9.00%</u>
General employees with social security	\$ 282,522,302	\$ 165,300,894	\$ 65,875,248
General employees without social security	217,650,244	119,682,026	36,510,816
Police officers and firefighters with social security	69,638,328	39,983,497	15,283,909
Police officers and firefighters without social security	41,909,711	(76,766,097)	(175,472,893)
Total	<u>\$ 611,720,585</u>	<u>\$ 248,200,320</u>	<u>\$ (57,802,920)</u>

NOTE 4 AVERAGE REMAINING SERVICE LIFE

GASB 68 requires that changes arising from differences between expected and actual experience or from changes in actuarial assumptions be recognized in pension expense over the average remaining service life of all employees provided with benefits through the pension plan (active and inactive). This is to consider these differences on a pooled basis, rather than an individual basis, to reflect the expected remaining service life of the entire pool of employees with the understanding that inactive employees have no remaining service period. As of June 30, 2017, the average of the expected remaining service lives of all employees calculated by our external actuaries is 4.89 years.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

NOTE 5 COLLECTIVE DEFERRED OUTFLOWS AND DEFERRED INFLOWS OF RESOURCES

The following table provides the collective deferred outflows/(inflows) of resources, as of June 30, 2017, that will be recognized in pension expense in future years:

Year Ended June 30:	General Employees with Social Security	General Employees without Social Security	Police Officers and Firefighters with Social Security	Police Officers and Firefighters without Social Security
2018	\$ 5,557,293	\$ 1,351,254	\$ 1,977,128	\$ 14,346,949
2019	13,791,531	8,545,150	3,706,093	18,625,735
2020	4,898,448	1,268,840	1,720,768	12,047,492
2021	(7,868,259)	(6,502,293)	(1,716,189)	(5,442,170)
2022	-	-	-	-
Thereafter	-	-	-	-
Total	<u>\$ 16,379,013</u>	<u>\$ 4,662,951</u>	<u>\$ 5,687,800</u>	<u>\$ 39,578,006</u>

NOTE 6 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:

	Total	General Employees with Social Security	General Employees without Social Security	Police Officers and Firefighters with Social Security	Police Officers and Firefighters without Social Security
Service Cost at end of year	\$ 76,056,225	\$ 25,772,464	\$ 18,284,558	\$ 6,798,412	\$ 25,200,791
Interest on the TPL and net cash flow	221,009,744	79,492,484	64,058,770	17,675,294	59,783,196
Member contributions	(27,377,000)	(7,123,991)	(8,617,163)	(1,422,987)	(10,212,859)
Projected earnings on plan investments	(176,182,400)	(64,390,122)	(53,211,676)	(14,044,477)	(44,536,125)
Expensed portion of current-period differences between projected and actual earnings on plan investments	(21,528,920)	(7,868,265)	(6,502,295)	(1,716,190)	(5,442,170)
Other	(523,999)	(192,587)	(160,180)	(41,584)	(129,648)
Recognition of beginning deferred outflows of resources as pension expense	47,210,193	13,425,560	10,302,199	3,693,316	19,789,118
Recognition of beginning deferred inflows of resources as pension expense	(2,448,647)	-	(2,448,647)	-	-
Collective Pension Expense	<u>\$ 116,215,196</u>	<u>\$ 39,115,543</u>	<u>\$ 21,705,566</u>	<u>\$ 10,941,784</u>	<u>\$ 44,452,303</u>

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

OTE 7 SUBSEQUENT EVENT – CITY OF BRIDGEPORT

The City of Bridgeport, Connecticut (the “City”) moved its Firefighter’s Retirement Plan B into CMERS effective on April 1, 2012 and its Police Retirement Plan (collectively with the Firefighter’s Retirement Plan B, “Plan B”) into CMERS effective on July 1, 2013. As part of Plan B’s entry into CMERS, an actuarial study was conducted and determined that there was an unfunded accrued liability due to CMERS associated with the payment of future pensions based upon the service rendered by the City’s employees prior to them becoming members of CMERS. As of June 30, 2017, the undiscounted value due from the City to CMERS’ Police and Fire with Social Security sub plan was 252.7 million. This amount was included in the fiduciary net position of CMERS as of June 30, 2017. In January 2018, the City made a prepayment of \$95.3 million to satisfy the \$252.7 million due to the Police and Fire without Social Security sub plan. As of June 30, 2017, the net effect of this prepayment on the Police and Fire without Social Security sub plan would have resulted in a decrease of \$157.4 million in its fiduciary net position which would have changed its net pension asset of \$76.8 million to a net pension liability of \$80.6 million.

NOTE 8 ADDITIONAL FINANCIAL AND ACTUARIAL INFORMATION

The net pension liability/(asset), pension expense and deferred outflows and inflows of resources presented in this report have been determined based on CMERS’ fiduciary net position included in the State of Connecticut Comprehensive Annual Financial Report (CAFR) as of and for the year ended June 30, 2017, which was audited by the State of Connecticut Auditors of Public Accounts. CMERS is included in the State of Connecticut’s CAFR as a pension trust fund.

Additional financial information supporting the preparation of the Schedules of Employer Allocations and the Schedules of Pension Amounts by Employer (including the disclosure of the net pension liability (asset) and the unmodified audit opinion on the State of Connecticut’s financial statements) is located in the State of Connecticut’s CAFR for the fiscal year ended June 30, 2017. The State of Connecticut CAFR is available at www.osc.ct.gov/reports. The supporting actuarial information is included in the June 30, 2017, GASB Statements No. 68 Report for the Connecticut Municipal Employees’ Retirement System. The additional financial and actuarial information is available at www.osc.ct.gov/rbsd/cmers/plandoc or by contacting the Connecticut Municipal Employees Retirement System at: 55 Elm Street, Hartford, CT 06106, by e-mailing osc.generalinfocmers@ct.gov or by calling (860) 702-3480.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES BY EMPLOYER
TO BE RECOGNIZED IN PENSION EXPENSE
FIVE YEARS AND IN THE AGGREGATE THEREAFTER**

General Employees With Social Security

Employer	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Andover Education	\$ 4,334	\$ 19,447	\$ 3,714	\$ (14,935)	\$ -	\$ -
Andover Selectmen	6,570	21,693	5,886	(13,341)	-	-
Ansonia Housing	5,165	29,525	4,571	(22,268)	-	-
Ansonia Clerical	81,826	170,065	73,185	(76,650)	-	-
Ansonia Town	30,088	97,089	27,016	(58,519)	-	-
Beacon Falls Supervisors	11,121	26,912	10,031	(13,115)	-	-
Beacon Falls Town	29,043	50,779	26,022	(18,132)	-	-
Bethany Public Works	4,723	17,794	4,179	(12,043)	-	-
Bethlehem Public Works	28,621	36,148	25,417	(7,299)	-	-
Bozrah Education	31,164	45,884	28,295	(8,395)	-	-
Bozrah Town	1,000	13,306	793	(11,991)	-	-
Branford Education	150,073	385,569	132,467	(222,716)	-	-
Branford Selectman	206,995	479,376	183,812	(250,051)	-	-
Bridgeport Housing	(24,443)	169,807	(19,793)	(158,432)	-	-
Bridgeport Port Authority	1,792	5,848	1,570	(3,893)	-	-
Bristol Housing	45,070	96,872	41,462	(34,962)	-	-
Canterbury Town	12,957	29,237	11,492	(15,077)	-	-
Canton Housing	-	-	-	-	-	-
Chester Board of Education	359	1,490	299	(1,211)	-	-
Clinton Secretarial	37,539	84,388	33,497	(41,614)	-	-
Clinton Supervisory	39,513	68,322	35,204	(25,722)	-	-
Clinton Town	17,618	46,886	15,724	(26,091)	-	-
Colchester Housing	1,173	3,438	1,043	(2,063)	-	-
Coventry Housing	2,927	6,813	2,583	(3,705)	-	-
Danbury Housing	65,844	135,181	58,821	(60,786)	-	-
Darien Housing	(3,996)	(2,190)	(3,552)	(1,591)	-	-
Deep River BOE	581	2,241	487	(1,769)	-	-
Derby Housing	65	8,763	82	(7,654)	-	-
East Haddam Town	2,513	18,982	2,261	(14,683)	-	-
East Hampton Housing	3,853	7,434	3,439	(3,153)	-	-
East Hartford Housing	31,486	85,880	27,868	(50,573)	-	-
Ellington Education	92,280	213,056	84,044	(92,371)	-	-
Ellington Lunch	3,902	11,186	3,523	(6,142)	-	-
Ellington Town	7,519	38,515	6,712	(27,853)	-	-
Ellington Van Drivers	5,055	8,660	4,553	(2,792)	-	-
Enfield Housing	27,019	53,981	24,202	(23,023)	-	-
Essex BOE	1,063	3,058	932	(1,930)	-	-
Greenwich Housing	93,864	194,064	83,867	(87,752)	-	-
Griswold Education	129,391	272,685	114,526	(135,207)	-	-
Griswold Selectmen	38,458	77,957	34,727	(31,329)	-	-

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
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General Employees With Social Security

Employer	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Groton Housing	\$ (13,005)	\$ (9,558)	\$ (11,607)	\$ (3,405)	\$ -	\$ -
Hamden Education	68,950	111,705	61,853	(34,382)	-	-
Hamden BOE	233,618	356,659	209,113	(100,786)	-	-
Hamden Schools	70,865	112,058	64,079	(28,362)	-	-
Hamden Town	265,674	441,713	236,854	(155,686)	-	-
Hartford Housing	19,045	109,994	17,916	(73,757)	-	-
Hartford Edu.(Local 566)	247,850	621,198	223,416	(312,798)	-	-
Hartford Union (Local 818)	(7,850)	(6,522)	(7,042)	(1,690)	-	-
Hartford City (1716)	278,877	774,353	245,216	(474,551)	-	-
Lebanon Town Hall	26,659	51,167	23,884	(20,778)	-	-
Lebanon Highway	14,479	32,233	12,921	(15,755)	-	-
Lisbon School Dist.	6,151	11,778	5,418	(5,583)	-	-
Lisbon Town	21,525	36,565	19,071	(14,371)	-	-
Manchester Housing	32,673	76,273	29,138	(38,923)	-	-
Mansfield Education	107,571	231,618	95,921	(110,598)	-	-
Mansfield Town	233,354	462,156	208,175	(202,663)	-	-
Meriden Housing	2,281	38,292	2,114	(31,835)	-	-
Middlefield Town	2,209	19,967	1,721	(18,221)	-	-
Middletown Housing	25,140	60,199	22,568	(30,002)	-	-
Milford Housing	11,020	27,465	9,777	(15,148)	-	-
Montville Housing	1,150	3,001	979	(2,071)	-	-
Montville Education	105,354	258,818	93,763	(138,848)	-	-
Montville Town	93,990	243,077	82,900	(141,504)	-	-
Naugatuck Housing	14,774	32,352	13,120	(16,164)	-	-
New Britain Housing	21,366	79,164	19,165	(50,970)	-	-
New London Housing	11,191	35,548	9,690	(24,414)	-	-
New London Public Works	578,910	724,696	516,856	(117,544)	-	-
Norwalk Housing	93,644	157,990	83,390	(57,796)	-	-
Oxford Education	80,130	200,946	72,408	(99,665)	-	-
Oxford Town	49,797	131,903	44,299	(74,458)	-	-
Southington Health District	(2,029)	6,962	(1,943)	(9,340)	-	-
Portland Housing	(705)	4,257	(568)	(3,967)	-	-
Preston Town	15,559	43,060	13,917	(24,265)	-	-
Prospect Public Works	844	14,590	906	(11,070)	-	-
Putnam Housing	(1,684)	16,352	(1,553)	(16,798)	-	-
Redding Education	48,064	134,012	43,264	(73,461)	-	-
Redding Town	14,092	100,370	12,824	(75,565)	-	-
Ridgefield Housing	-	-	-	-	-	-
Seymour Housing	13,206	35,111	11,558	(21,539)	-	-
Seymour Education	101,816	224,236	90,970	(107,631)	-	-

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General Employees With Social Security

Employer	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Seymour Town	\$ 80,579	\$ 190,819	\$ 70,845	\$ (107,401)	\$ -	\$ -
Shelton Housing	1,800	4,035	1,603	(2,012)	-	-
Southington Housing	6,023	14,183	5,396	(7,069)	-	-
Southington Dog	(4,405)	(820)	(3,804)	(2,218)	-	-
Southington Education	297,516	687,441	264,969	(351,157)	-	-
Southington Lunch	5,208	21,007	4,779	(13,026)	-	-
Southington Sewer	9,168	38,397	8,281	(25,368)	-	-
Southington Town	211,887	516,821	189,435	(268,320)	-	-
Southington Water	40,686	99,194	36,019	(54,625)	-	-
Stamford Housing	65,835	196,080	58,404	(119,489)	-	-
Stratford Housing	12,962	57,190	11,586	(39,580)	-	-
Thompson Town	(44,047)	(8,639)	(39,461)	(34,319)	-	-
Tolland Cnty Mutual Aid	16,504	38,223	14,939	(17,435)	-	-
Torrington Housing	20,547	42,326	17,985	(22,359)	-	-
Trumbull Monroe Health	(43,378)	(43,378)	(38,606)	-	-	-
Rockville (Vernon) Hsg.	18,623	47,843	16,621	(26,027)	-	-
Wallingford HA	19,090	32,478	17,038	(11,683)	-	-
Waterford LC1303	73,653	193,641	66,183	(102,970)	-	-
Waterford Custodial	33,027	96,413	29,493	(56,470)	-	-
Waterford Local 161	12,890	38,033	11,676	(20,947)	-	-
Waterford Cafe 224	6,833	19,054	6,042	(11,410)	-	-
Waterford Para-Pro's	34,747	82,124	31,130	(41,057)	-	-
Waterford Non-union	31,501	88,325	28,437	(47,874)	-	-
Waterford Government	45,825	102,994	40,728	(52,212)	-	-
Waterford Town	41,125	131,310	36,733	(80,422)	-	-
Watertown Golf	(9,923)	(9,923)	(8,831)	-	-	-
Watertown Town Supv.	4,821	21,618	3,790	(19,612)	-	-
Watertown Town	(17,532)	1,790	(15,578)	(17,250)	-	-
West Hartford Housing	33,711	74,565	30,111	(35,999)	-	-
West Haven Housing	50,407	111,581	45,697	(47,977)	-	-
Weston Education	99,717	272,713	89,632	(148,704)	-	-
Weston Highway	40,142	80,330	35,538	(38,022)	-	-
Weston Lunch	-	-	-	-	-	-
Weston Salary	79,138	138,183	70,876	(49,510)	-	-
Weston Town	52,888	144,087	46,999	(83,131)	-	-
Wethersfield Housing	10,836	26,769	9,813	(12,923)	-	-
Winchester Housing	(4,065)	(1,643)	(3,671)	(2,656)	-	-
Windsor Locks Housing	3,160	10,781	2,739	(7,549)	-	-

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General Employees With Social Security

Employer	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Windsor Locks Edu.	\$ 91,297	\$ 182,011	\$ 81,122	\$ (83,232)	\$ -	\$ -
Windsor Locks Para's	34,952	74,156	31,091	(35,612)	-	-
Windsor Locks Town	83,095	193,841	74,450	(95,809)	-	-
Woodbridge Education	62,843	131,605	56,871	(53,912)	-	-
Woodbridge Town	56,453	168,610	51,661	(88,963)	-	-
Woodstock Education	15,479	36,726	13,892	(18,200)	-	-
Woodstock Town	33,874	76,198	30,161	(38,172)	-	-
Norwich Housing	27,690	67,762	24,805	(34,836)	-	-
District #4 – Custodians	14,733	35,083	13,104	(18,482)	-	-
District #4 - B. of Ed	4,790	11,951	4,212	(6,925)	-	-
District #4 - Non-Cert.	20,565	47,250	17,918	(27,538)	-	-
District #4 –Secretarial	3,849	21,426	3,458	(15,620)	-	-
Regional District 16	10,747	15,339	9,596	(3,873)	-	-
Regional District 19	56,536	121,836	50,393	(58,405)	-	-
Watertown Fire District	11,986	25,372	10,477	(13,782)	-	-
Westport Health Dept.	19,909	45,899	17,675	(23,893)	-	-
East Shore Health District	10,302	27,320	9,558	(11,967)	-	-
L. Naugatuck Valley Health	10,722	44,753	9,735	(29,093)	-	-
Quinnipiak Valley Health	15,460	36,196	13,720	(19,108)	-	-
Uncas Health District	16,071	35,424	14,344	(17,147)	-	-
Willimantic Housing	36,578	78,942	32,065	(42,638)	-	-
Jewett City Street	11,483	20,453	9,994	(10,104)	-	-
Southeast Ct. Planning	26,820	45,296	23,946	(16,038)	-	-
Southeast Ct Water	10,813	26,066	9,579	(14,196)	-	-
South Norwalk Electric	(21,069)	11,029	(18,929)	(30,603)	-	-
Watertown Water & Sewer	-	-	-	-	-	-
Norwalk 1st Tax Dist.	29,964	92,685	26,452	(58,645)	-	-
Norwalk 2nd Tax Dist.	17,240	114,069	15,383	(87,247)	-	-
Connecticut Housing	(17,665)	(13,596)	(15,714)	(3,606)	-	-
Southeast Ct Tourism	8,730	15,114	7,591	(7,361)	-	-
Total	\$ 6,152,426	\$ 14,386,660	\$ 5,493,588	\$ (7,290,987)	\$ -	\$ -

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General Employees Without Social Security

Employer	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Bridgeport Education	\$ 572,148	\$ 3,017,257	\$ 529,922	\$ (2,225,904)	\$ -	\$ -
Bridgeport Grants	(145,082)	(116,830)	(128,867)	(25,566)	-	-
Bridgeport City	(201,523)	1,603,317	(162,473)	(1,628,970)	-	-
East Haven Education	78,292	270,497	71,014	(177,564)	-	-
East Haven Town	83,542	366,503	77,559	(250,447)	-	-
New Britain Education	211,412	1,212,289	196,849	(909,257)	-	-
New Britain City	343,382	1,349,841	313,339	(923,247)	-	-
GNH WPCA	270,955	564,145	243,480	(268,259)	-	-
Mattabassett District	104,516	244,518	94,405	(125,686)	-	-
Total	\$ 1,317,642	\$ 8,511,537	\$ 1,235,228	\$ (6,534,900)	\$ -	\$ -

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
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Police Officers and Firefighters With Social Security

Employer	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Beacon Falls Police	\$ 26,220	\$ 38,996	\$ 23,393	\$ (9,647)	\$ -	\$ -
Cromwell Police	130,593	237,693	113,907	(105,533)	-	-
Derby Police	132,292	260,134	116,584	(111,742)	-	-
Easton Police	68,093	126,063	59,930	(51,980)	-	-
Hamden Police	471,622	703,908	414,771	(228,357)	-	-
Mansfield Fire	76,361	121,380	67,380	(40,884)	-	-
Middlefield Police	(23,162)	(23,162)	(20,614)	-	-	-
Monroe Police	146,522	290,593	127,845	(137,010)	-	-
Montville Police	103,024	188,158	89,481	(87,113)	-	-
New Fairfield Police	26,030	47,529	22,507	(22,894)	-	-
Oxford Police	28,314	50,318	24,910	(20,037)	-	-
Plymouth Police	86,312	177,876	74,950	(89,200)	-	-
Putnam Police	41,668	88,644	37,046	(37,656)	-	-
Redding Police	64,116	129,032	56,276	(58,499)	-	-
Southington Fire	139,008	260,507	122,785	(104,728)	-	-
Waterford Fire	46,030	73,571	40,509	(25,912)	-	-
Waterford Police	153,731	310,301	136,389	(128,168)	-	-
Weston Police	73,461	149,223	63,973	(72,597)	-	-
Winchester Police	96,370	156,045	85,139	(52,963)	-	-
Windsor Dog	2,283	5,208	1,982	(2,758)	-	-
Windsor Locks Police	105,867	208,217	93,077	(91,390)	-	-
Woodbridge Police	84,834	167,499	76,544	(56,480)	-	-
Cromwell Fire	23,906	39,397	21,176	(13,187)	-	-
Easton Firefighters	24,504	49,832	21,696	(21,114)	-	-
Total	\$ 2,127,999	\$ 3,856,962	\$ 1,871,636	\$ (1,569,849)	\$ -	\$ -

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Police Officers and Firefighters Without Social Security

Employer	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Ansonia Police	\$ 446,268	\$ 567,626	\$ 361,566	\$ (150,537)	\$ -	\$ -
Branford Fire	368,835	472,052	296,931	(137,475)	-	-
Bridgeport Fire	2,540,394	3,230,292	2,059,690	(846,697)	-	-
Bridgeport Police	3,923,549	5,077,231	3,137,732	(1,603,165)	-	-
East Haven Fire	456,678	580,316	369,442	(158,066)	-	-
East Haven Police	477,598	605,123	386,586	(163,980)	-	-
Manchester Fire	854,903	1,068,311	696,073	(266,574)	-	-
New Britain Fire	662,500	885,458	524,900	(301,808)	-	-
New Britain Police	961,955	1,287,763	761,527	(442,421)	-	-
New London Fire	(37,707)	170,330	455,113	(171,496)	-	-
New London Fire Chief	(2,089)	320	(2,207)	(2,547)	-	-
New London Police	679,730	863,639	550,565	(230,486)	-	-
Seymour Police	347,289	457,551	275,003	(160,160)	-	-
Shelton Police	599,456	745,972	491,319	(164,443)	-	-
Southington Police	698,480	899,677	562,249	(260,039)	-	-
Stonington Police	359,828	454,209	291,291	(123,534)	-	-
Windsor Police	620,289	770,316	504,562	(197,476)	-	-
West Haven Fire	85,802	125,760	65,930	(52,162)	-	-
West Shore Fire District	226,339	286,937	182,363	(83,659)	-	-
Total	<u>\$ 14,270,097</u>	<u>\$ 18,548,883</u>	<u>\$ 11,970,635</u>	<u>\$ (5,516,725)</u>	<u>\$ -</u>	<u>\$ -</u>