

**CONNECTICUT MUNICIPAL EMPLOYEES
RETIREMENT SYSTEM**

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

YEAR ENDED JUNE 30, 2019

**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, 2019, and the related notes.

We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense as of and for the year ended June 30, 2019 (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, 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, 2019, 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, 2019. 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 included 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 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
August 7, 2020

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2019**

General Employees with Social Security

<u>Employer</u>	<u>2019 Actuarial Payroll</u>	<u>2019 Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>
Andover Education	\$ 674,987	\$ 82,165	0.262567%
Andover Selectmen	395,937	48,197	0.154018%
Ansonia Housing	564,300	68,691	0.219511%
Ansonia Clerical	2,549,132	310,302	0.991603%
Ansonia Town	2,136,551	260,079	0.831110%
Beacon Falls Supervisors	510,043	62,087	0.198405%
Beacon Falls Town	679,891	82,762	0.264475%
Bethany Public Works	359,835	43,802	0.139974%
Bethlehem Public Works	220,441	26,834	0.085751%
Bozrah Education	669,579	81,507	0.260464%
Bozrah Town	491,076	59,778	0.191027%
Branford Education	7,645,579	930,683	2.974101%
Branford Selectman	8,027,288	977,148	3.122585%
Bridgeport Housing	6,188,343	753,296	2.407242%
Bridgeport Port Authority	117,251	14,273	0.045610%
Bristol Housing	1,695,533	206,394	0.659556%
Canterbury Town	425,715	51,822	0.165602%
Chester Board of Education	37,926	4,617	0.014753%
Clinton Secretarial	1,425,504	173,524	0.554516%
Clinton Supervisory	909,268	110,684	0.353702%
Clinton Town	912,825	111,116	0.355085%
Colchester Housing	66,000	8,034	0.025674%
Coventry Housing	171,963	20,933	0.066893%
Danbury Housing	2,235,124	272,078	0.869455%
Darien Housing	56,701	6,902	0.022056%
Deep River BOE	67,886	8,264	0.026407%
Derby Housing	313,476	38,159	0.121941%
East Haddam Town	502,238	61,137	0.195369%
East Hampton Housing	113,678	13,838	0.044220%
East Hartford Housing	1,556,169	189,430	0.605344%
Ellington Education	4,776,250	581,405	1.857943%
Ellington Lunch	149,127	18,153	0.058010%
Ellington Town	873,748	106,360	0.339885%
Ellington Van Drivers	69,389	8,447	0.026992%

See accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2019**

General Employees with Social Security

<u>Employer</u>	<u>2019 Actuarial Payroll</u>	<u>2019 Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>
Enfield Housing	\$ 885,371	\$ 107,775	0.344406%
Essex BOE	50,575	6,156	0.019673%
Greenwich Housing	3,182,304	387,376	1.237904%
Griswold Education	4,986,698	607,022	1.939807%
Griswold Selectmen	1,381,517	168,170	0.537405%
Groton Housing	-	-	0.000000%
Hamden Education	2,281,453	277,717	0.887477%
Hamden BOE	3,988,534	485,517	1.551525%
Hamden Schools	1,480,298	180,194	0.575830%
Hamden Town	6,706,977	816,429	2.608989%
Hartford Housing	2,407,109	293,013	0.936356%
Hartford Edu.(Local 566)	11,351,129	1,381,753	4.415546%
Hartford Union (Local 818)	142,779	17,380	0.055540%
Hartford City (1716)	12,816,580	1,560,140	4.985601%
Lebanon Town Hall	716,583	87,228	0.278748%
Lebanon Highway	465,564	56,672	0.181103%
Lisbon School Dist.	178,198	21,692	0.069318%
Lisbon Town	477,450	58,119	0.185726%
Manchester Housing	1,275,370	155,249	0.496114%
Mansfield Education	4,082,352	496,938	1.588020%
Mansfield Town	6,500,721	791,322	2.528756%
Meriden Housing	1,080,890	131,575	0.420462%
Middlefield Town	540,128	65,749	0.210108%
Middletown Housing	953,116	116,021	0.370759%
Milford Housing	441,178	53,704	0.171617%
Montville Housing	31,822	3,874	0.012379%
Montville Education	4,379,212	533,074	1.703497%
Montville Town	4,788,859	582,940	1.862848%
Naugatuck Housing	463,325	56,400	0.180232%
New Britain Housing	1,524,750	185,605	0.593122%
New London Housing	273,012	33,233	0.106201%
New London Public Works	5,201,786	633,204	2.023475%
Norwalk Housing	1,812,181	220,594	0.704932%
Oxford Education	3,718,705	452,671	1.446562%
Oxford Town	2,822,706	343,603	1.098022%

See accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2019**

General Employees with Social Security

Employer	2019 Actuarial Payroll	2019 Employer Contributions	2019 Employer Allocation Percentage
Southington Health District	\$ 354,224	\$ 43,119	0.137792%
Portland Housing	195,692	23,821	0.076123%
Preston Town	916,094	111,515	0.356357%
Prospect Public Works	553,919	67,427	0.215472%
Putnam Housing	635,641	77,376	0.247262%
Redding Education	2,796,049	340,358	1.087653%
Redding Town	2,492,478	303,405	0.969565%
Seymour Housing	470,305	57,249	0.182947%
Seymour Education	3,881,258	472,459	1.509795%
Seymour Town	3,336,020	406,088	1.297699%
Shelton Housing	75,803	9,227	0.029487%
Southington Housing	385,511	46,927	0.149962%
Southington Dog	157,696	19,196	0.061343%
Southington Education	13,772,423	1,676,494	5.357421%
Southington Lunch	491,974	59,887	0.191376%
Southington Sewer	860,960	104,803	0.334910%
Southington Town	8,922,786	1,086,155	3.470930%
Southington Water	1,870,114	227,646	0.727467%
Stamford Housing	4,467,522	543,824	1.737849%
Stratford Housing	1,306,542	159,043	0.508240%
Thompson Town	900,000	109,556	0.350097%
Tolland Cnty Mutual Aid	857,755	104,413	0.333663%
Torrington Housing	584,959	71,206	0.227547%
Trumbull Monroe Health	-	-	0.000000%
Rockville (Vernon) Hsg.	994,455	121,053	0.386839%
Wallingford HA	599,820	73,015	0.233328%
Waterford LC1303	3,914,699	476,530	1.522803%
Waterford Custodial	1,795,636	218,580	0.698496%
Waterford Local 161	767,754	93,457	0.298653%
Waterford Cafe 224	269,040	32,750	0.104656%
Waterford Para-Pro's	2,057,215	250,421	0.800249%
Waterford Non-union	1,900,197	231,308	0.739169%
Waterford Government	1,550,861	188,784	0.603279%
Waterford Town	2,696,531	328,244	1.048940%

See accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2019**

General Employees with Social Security

<u>Employer</u>	<u>2019 Actuarial Payroll</u>	<u>2019 Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>
Watertown Golf	\$ -	\$ -	0.000000%
Watertown Town Supv.	79,920	9,729	0.031089%
Watertown Town	527,487	64,210	0.205190%
West Hartford Housing	1,504,021	183,082	0.585059%
West Haven Housing	2,214,207	269,532	0.861318%
Weston Education	5,582,522	679,551	2.171580%
Weston Highway	954,251	116,159	0.371200%
Weston Salary	1,797,279	218,780	0.699135%
Weston Town	2,915,887	354,946	1.134269%
Wethersfield Housing	352,132	42,864	0.136978%
Winchester Housing	-	-	0.000000%
Windsor Locks Housing	192,260	23,403	0.074788%
Windsor Locks Edu.	2,697,264	328,333	1.049226%
Windsor Locks Para's	1,482,461	180,458	0.576672%
Windsor Locks Town	3,848,599	468,483	1.497091%
Woodbridge Education	1,916,808	233,330	0.745631%
Woodbridge Town	3,883,816	472,770	1.510790%
Woodstock Education	749,622	91,250	0.291600%
Woodstock Town	901,708	109,763	0.350761%
Norwich Housing	1,284,626	156,375	0.499715%
District #4 – Custodians	600,308	73,075	0.233518%
District #4 - B. of Ed	187,693	22,848	0.073012%
District #4 - Non-Cert.	846,707	103,068	0.329366%
District #4 –Secretarial	506,302	61,631	0.196950%
Regional District 16	120,430	14,660	0.046847%
Regional District 19	1,855,885	225,914	0.721932%
Watertown Fire District	426,696	51,941	0.165983%
Westport Health Dept.	620,760	75,564	0.241473%
East Shore Health District	801,249	97,535	0.311683%
L. Naugatuck Valley Health	1,084,776	132,048	0.421974%
Quinnipiak Valley Health	512,319	62,364	0.199290%
Uncas Health District	688,289	83,784	0.267742%
Willimantic Housing	1,121,689	136,541	0.436333%
Jewett City Street	138,559	16,867	0.053899%

See accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2019**

General Employees with Social Security

<u>Employer</u>	<u>2019 Actuarial Payroll</u>	<u>2019 Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>
Southeast Ct. Planning	\$ 464,746	\$ 56,573	0.180784%
Southeast Ct Water	458,914	55,863	0.178516%
South Norwalk Electric	1,099,484	133,838	0.427695%
Norwalk 1st Tax Dist.	2,015,771	245,376	0.784127%
Norwalk 2nd Tax Dist.	2,634,635	320,710	1.024863%
Connecticut Housing	191,894	23,359	0.074646%
Totals	<u>\$ 257,071,894</u>	<u>\$ 31,292,923</u>	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, 2019**

General Employees without Social Security

<u>Employer</u>	<u>2019 Actuarial Payroll</u>	<u>2019 Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>
Bridgeport Education	\$ 40,164,263	\$ 4,818,533	29.721312%
Bridgeport Grants	510,710	61,270	0.377922%
Bridgeport City	36,523,024	4,381,691	27.026817%
East Haven Education	3,920,534	470,349	2.901171%
East Haven Town	5,278,768	633,297	3.906256%
New Britain Education	19,624,359	2,354,347	14.521907%
New Britain City	20,452,035	2,453,644	15.134382%
GNH WPCA	5,835,974	700,146	4.318585%
Mattabassett District	2,826,572	339,106	2.091646%
Totals	<u><u>\$ 135,136,239</u></u>	<u><u>\$ 16,212,383</u></u>	<u><u>100.000000%</u></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, 2019**

Police Officers and Firefighters with Social Security

<u>Employer</u>	<u>2019 Actuarial Payroll</u>	<u>2019 Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>
Beacon Falls Police	\$ 268,236	\$ 55,412	0.603938%
Cromwell Police	2,767,141	571,638	6.230267%
Derby Police	3,834,414	792,116	8.633250%
Easton Police	1,735,315	358,483	3.907092%
Mansfield Fire	1,364,764	281,934	3.072790%
Middlefield Police	-	-	0.000000%
Monroe Police	3,919,896	809,775	8.825715%
Montville Police	2,547,806	526,328	5.736430%
New Fairfield Police	626,548	129,433	1.410684%
Oxford Police	998,839	206,341	2.248904%
Plymouth Police	2,479,695	512,257	5.583077%
Putnam Police	1,424,000	294,171	3.206161%
Redding Police	1,915,903	395,789	4.313689%
Southington Fire	3,433,232	709,240	7.729982%
Waterford Fire	760,658	157,137	1.712635%
Waterford Police	5,139,385	1,061,698	11.571416%
Weston Police	2,021,212	417,544	4.550794%
Winchester Police	2,075,615	428,782	4.673284%
Windsor Dog	76,428	15,789	0.172079%
Windsor Locks Police	2,979,340	615,474	6.708036%
Woodbridge Police	2,604,004	537,937	5.862961%
Cromwell Fire	624,626	129,036	1.406356%
Easton Firefighters	817,431	168,866	1.840460%
Totals	<u>\$ 44,414,488</u>	<u>\$ 9,175,180</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, 2019**

Police Officers and Firefighters without Social Security

<u>Employer</u>	<u>2019 Actuarial Payroll</u>	<u>2019 Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>
Ansonia Police	\$ 4,594,194	\$ 719,927	2.697376%
Branford Fire	4,107,326	643,633	2.411522%
Bridgeport Fire	26,632,800	4,173,458	15.636838%
Bridgeport Police	39,979,953	6,265,006	23.473312%
East Haven Fire	5,029,890	788,202	2.953185%
East Haven Police	5,387,051	844,171	3.162883%
Hamden Police	8,251,233	1,292,999	4.844522%
Manchester Fire	8,395,766	1,315,647	4.929381%
New Britain Fire	9,323,064	1,460,958	5.473823%
New Britain Police	13,995,574	2,193,158	8.217180%
New London Fire	5,523,408	865,538	3.242942%
New London Fire Chief	0	0	0.000000%
New London Police	7,630,846	1,195,782	4.480276%
Seymour Police	3,754,696	588,375	2.204484%
Shelton Police	5,953,782	932,980	3.495627%
Southington Police	7,862,209	1,232,037	4.616116%
Stonington Police	4,065,329	637,052	2.386865%
Windsor Police	5,401,072	846,368	3.171116%
West Haven Fire	1,745,941	273,595	1.025089%
West Shore Fire District	2,686,750	421,024	1.577464%
Totals	\$ 170,320,884	\$ 26,689,911	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, 2019**

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
	2019 Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between 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 Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Andover Education	\$ 969,086	\$ 105,532	\$ 39,451	\$ 255,949	\$ 58,991	\$ 459,923	\$ 87,346	\$ 5,769	\$ 93,115	\$ 279,104	\$ 11,426	\$ 290,530
Andover Selectmen	568,452	61,903	23,141	150,136	2,254	237,434	51,236	20,991	72,227	163,718	(8,726)	154,992
Ansonia Housing	810,174	88,226	32,982	213,978	2,050	337,236	73,023	81,486	154,509	233,336	(32,239)	201,097
Ansonia Clerical	3,659,821	398,547	148,990	966,608	28,360	1,542,505	329,868	65,250	395,118	1,054,055	1,346	1,055,401
Ansonia Town	3,067,471	334,042	124,876	810,160	33,047	1,302,125	276,478	18,516	294,994	883,454	(8,869)	874,585
Beacon Falls Supervisors	732,276	79,743	29,811	193,404	22,416	325,374	66,002	4,825	70,827	210,901	3,946	214,847
Beacon Falls Town	976,128	106,298	39,738	257,808	53,504	457,348	87,981	23,292	111,273	281,132	16,045	297,177
Bethany Public Works	516,618	56,259	21,031	136,446	28,778	242,514	46,564	22,608	69,172	148,790	(3,324)	145,466
Bethlehem Public Works	316,491	34,465	12,884	83,589	23,127	154,065	28,526	5,428	33,954	91,152	22,309	113,461
Bozrah Education	961,324	104,686	39,135	253,899	112,226	509,946	86,646	-	86,646	276,868	48,184	325,052
Bozrah Town	705,045	76,778	28,702	186,212	30,431	322,123	63,547	6,762	70,309	203,058	2,715	205,773
Branford Education	10,976,850	1,195,357	446,863	2,899,134	13,072	4,554,426	989,369	175,604	1,164,973	3,161,412	(47,756)	3,113,656
Branford Selectman	11,524,876	1,255,036	469,173	3,043,875	265,426	5,033,510	1,038,764	258,905	1,297,669	3,319,248	(5,212)	3,314,036
Bridgeport Housing	8,884,679	967,524	361,692	2,346,563	371,933	4,047,712	800,797	548,317	1,349,114	2,558,852	(145,864)	2,412,988
Bridgeport Port Authority	168,338	18,332	6,853	44,460	2,833	72,478	15,173	5,325	20,498	48,483	(1,735)	46,748
Bristol Housing	2,434,298	265,090	99,099	642,931	81,069	1,088,189	219,409	74,971	294,380	701,095	9,672	710,767
Canterbury Town	611,206	66,559	24,882	161,428	5,027	257,896	55,089	24,349	79,438	176,032	(5,541)	170,491
Chester Board of Educatio	54,451	5,930	2,217	14,381	1,892	24,420	4,908	503	5,411	15,682	103	15,785
Clinton Secretarial	2,046,615	222,872	83,317	540,538	8,776	855,503	184,466	18,083	202,549	589,440	692	590,132
Clinton Supervisory	1,305,448	142,161	53,144	344,786	143,756	683,847	117,663	83,269	200,932	375,978	23,236	399,214
Clinton Town	1,310,552	142,717	53,352	346,134	40,539	582,742	118,123	24,043	142,166	377,449	239	377,688
Colchester Housing	94,758	10,319	3,858	25,027	1,141	40,345	8,541	2,632	11,173	27,291	(869)	26,422

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, 2019**

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
	2019 Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between 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	Total Employer Pension Expense
Coventry Housing	\$ 246,890	\$ 26,886	\$ 10,051	\$ 65,207	\$ 24,322	\$ 126,466	\$ 22,253	\$ -	\$ 22,253	\$ 71,106	\$ 6,432	\$ 77,538
Danbury Housing	3,208,996	349,453	130,637	847,539	139,128	1,466,757	289,234	26,224	315,458	924,214	39,460	963,674
Darien Housing	81,405	8,865	3,314	21,500	1,397	35,076	7,337	5,991	13,328	23,445	(5,345)	18,100
Deep River BOE	97,463	10,614	3,968	25,741	20,543	60,866	8,785	7,122	15,907	28,070	2,468	30,538
Derby Housing	450,061	49,011	18,322	118,867	5,730	191,930	40,565	8,909	49,474	129,621	(5,756)	123,865
East Haddam Town	721,070	78,523	29,354	190,444	5,842	304,163	64,992	14,565	79,557	207,674	(9,671)	198,003
East Hampton Housing	163,208	17,773	6,644	43,105	3,982	71,504	14,710	844	15,554	47,005	1,756	48,761
East Hartford Housing	2,234,211	243,301	90,954	590,085	2,850	927,190	201,375	71,030	272,405	643,469	(23,753)	619,716
Ellington Education	6,857,320	746,749	279,159	1,811,110	369,143	3,206,161	618,066	11,551	629,617	1,974,958	114,793	2,089,751
Ellington Lunch	214,104	23,316	8,716	56,548	1,662	90,242	19,298	38,291	57,589	61,664	(11,039)	50,625
Ellington Town	1,254,452	136,607	51,068	331,318	9,172	528,165	113,067	70,878	183,945	361,291	(25,961)	335,330
Ellington Van Drivers	99,622	10,849	4,056	26,312	3,063	44,280	8,979	21,366	30,345	28,692	(3,026)	25,666
Enfield Housing	1,271,138	138,424	51,748	335,725	85,954	611,851	114,571	24,845	139,416	366,097	19,361	385,458
Essex BOE	72,609	7,907	2,956	19,177	2,708	32,748	6,544	13,188	19,732	20,912	(2,626)	18,286
Greenwich Housing	4,568,872	497,541	185,997	1,206,700	65,410	1,955,648	411,803	30,407	442,210	1,315,868	24,353	1,340,221
Griswold Education	7,159,464	779,652	291,459	1,890,911	224,275	3,186,297	645,299	-	645,299	2,061,978	87,786	2,149,764
Griswold Selectmen	1,983,461	215,995	80,746	523,859	74,390	894,990	178,774	-	178,774	571,251	28,510	599,761
Groton Housing	-	-	-	-	-	-	-	61,166	61,166	-	(29,341)	(29,341)
Hamden Education	3,275,511	356,697	133,345	865,107	412,479	1,767,628	295,229	-	295,229	943,371	149,357	1,092,728
Hamden BOE	5,726,388	623,592	233,119	1,512,416	271,466	2,640,593	516,133	22,949	539,082	1,649,241	184,785	1,834,026
Hamden Schools	2,125,281	231,439	86,519	561,315	152,458	1,031,731	191,556	72,931	264,487	612,096	58,997	671,093
Hamden Town	9,629,290	1,048,611	392,005	2,543,225	603,807	4,587,648	867,910	-	867,910	2,773,305	285,454	3,058,759
Hartford Housing	3,455,915	376,342	140,689	912,754	32,307	1,462,092	311,490	300,067	611,557	995,328	(103,502)	891,826

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, 2019**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	2019 Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between 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	Total Employer Pension Expense
Hartford Edu.(Local 566)	\$ 16,296,953	\$ 1,774,706	\$ 663,443	\$ 4,304,245	\$ 89,270	\$ 6,831,664	\$ 1,468,882	\$ 290,360	\$ 1,759,242	\$ 4,693,641	\$ (69,319)	\$ 4,624,322
Hartford Union (Local 818)	204,988	22,323	8,345	54,140	63,283	148,091	18,476	51,892	70,368	59,038	1,569	60,607
Hartford City (1716)	18,400,919	2,003,824	749,094	4,859,930	-	7,612,848	1,658,517	1,035,690	2,694,207	5,299,598	(385,073)	4,914,525
Lebanon Town Hall	1,028,807	112,035	41,882	271,722	54,813	480,452	92,729	77,508	170,237	296,304	5,030	301,334
Lebanon Highway	668,417	72,789	27,211	176,538	3,569	280,107	60,246	28,742	88,988	192,509	(4,953)	187,556
Lisbon School Dist.	255,840	27,860	10,415	67,571	2,281	108,127	23,059	3,528	26,587	73,684	1,368	75,052
Lisbon Town	685,480	74,647	27,906	181,044	12,615	296,212	61,784	242	62,026	197,423	11,921	209,344
Manchester Housing	1,831,064	199,399	74,542	483,609	48,491	806,041	165,038	52,768	217,806	527,360	(3,802)	523,558
Mansfield Education	5,861,084	638,261	238,602	1,547,991	51,137	2,475,991	528,273	5,204	533,477	1,688,035	27,407	1,715,442
Mansfield Town	9,333,165	1,016,363	379,950	2,465,014	88,037	3,949,364	841,220	320,449	1,161,669	2,688,019	(11,586)	2,676,433
Meriden Housing	1,551,846	168,993	63,175	409,864	63,412	705,444	139,872	153,279	293,151	446,943	(35,509)	411,434
Middlefield Town	775,469	84,447	31,569	204,812	30,657	351,485	69,895	41,891	111,786	223,341	(12,760)	210,581
Middletown Housing	1,368,402	149,016	55,707	361,413	7,107	573,243	123,337	51,286	174,623	394,110	(13,320)	380,790
Milford Housing	633,406	68,977	25,786	167,291	1,150	263,204	57,090	29,701	86,791	182,426	(8,405)	174,021
Montville Housing	45,689	4,975	1,860	12,067	1,004	19,906	4,118	9,929	14,047	13,159	(3,031)	10,128
Montville Education	6,287,288	684,673	255,953	1,660,557	15,830	2,617,013	566,688	269,237	835,925	1,810,785	(72,147)	1,738,638
Montville Town	6,875,423	748,720	279,896	1,815,892	149,662	2,994,170	619,698	116,560	736,258	1,980,172	15,457	1,995,629
Naugatuck Housing	665,203	72,439	27,080	175,689	16,605	291,813	59,956	56,935	116,891	191,583	(6,950)	184,633
New Britain Housing	2,189,102	238,389	89,118	578,171	49,638	955,316	197,309	265,238	462,547	630,477	(65,714)	564,763
New London Housing	391,968	42,685	15,957	103,524	-	162,166	35,329	184,691	220,020	112,890	(58,686)	54,204
New London Public Works	7,468,267	813,280	304,030	1,972,470	727,833	3,817,613	673,132	-	673,132	2,150,915	558,712	2,709,627
Norwalk Housing	2,601,772	283,328	105,917	687,163	48,803	1,125,211	234,504	77,297	311,801	749,329	24,983	774,312
Oxford Education	5,338,989	581,405	217,348	1,410,099	32,052	2,240,904	481,215	52,534	533,749	1,537,668	(11,441)	1,526,227

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, 2019**

General Employees With Social Security	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense	
	Employer	2019 Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between 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
Oxford Town												
Southington Health District	508,564	55,382	20,703	134,319	85,950	296,354	45,838	8,043	53,881	146,470	17,700	164,170
Portland Housing	280,956	30,596	11,438	74,204	44,201	160,439	25,323	56,872	82,195	80,917	(2,937)	77,980
Preston Town	1,315,247	143,228	53,543	347,374	46,464	590,609	118,546	46,903	165,449	378,801	590	379,391
Prospect Public Works	795,267	86,603	32,375	210,041	53,575	382,594	71,679	9,402	81,081	229,043	6,009	235,052
Putnam Housing	912,598	99,380	37,152	241,029	30,705	408,266	82,255	31,050	113,305	262,835	(8,430)	254,405
Redding Education	4,014,323	437,152	163,422	1,060,237	67,669	1,728,480	361,820	36,941	398,761	1,156,154	1,842	1,157,996
Redding Town	3,578,483	389,690	145,679	945,125	13,969	1,494,463	322,537	136,119	458,656	1,030,629	(70,247)	960,382
Seymour Housing	675,223	73,530	27,488	178,336	-	279,354	60,859	73,686	134,545	194,469	(23,795)	170,674
Seymour Education	5,572,370	606,820	226,849	1,471,738	134,071	2,439,478	502,251	39,481	541,732	1,604,883	32,747	1,637,630
Seymour Town	4,789,564	521,574	194,981	1,264,988	7,391	1,988,934	431,694	60,114	491,808	1,379,429	(11,194)	1,368,235
Shelton Housing	108,831	11,851	4,430	28,744	4,987	50,012	9,809	850	10,659	31,344	1,162	32,506
Southington Housing	553,482	60,273	22,532	146,182	73,670	302,657	49,887	7,396	57,283	159,407	16,280	175,687
Southington Dog	226,406	24,655	9,217	59,797	20,177	113,846	20,406	7,184	27,590	65,206	(1,282)	63,924
Southington Education	19,773,237	2,153,267	804,961	5,222,378	654,707	8,835,313	1,782,208	214,823	1,997,031	5,694,836	182,352	5,877,188
Southington Lunch	706,333	76,918	28,755	186,552	13,737	305,962	63,663	17,730	81,393	203,429	(6,748)	196,681
Southington Sewer	1,236,090	134,608	50,321	326,468	21,617	533,014	111,412	25,818	137,230	356,003	(11,163)	344,840
Southington Town	12,810,552	1,395,044	521,513	3,383,439	167,965	5,467,961	1,154,645	271,974	1,426,619	3,689,532	(49,675)	3,639,857
Southington Water	2,684,944	292,385	109,303	709,130	61,645	1,172,463	242,000	24,872	266,872	773,283	7,733	781,016
Stamford Housing	6,414,075	698,480	261,115	1,694,044	113,241	2,766,880	578,115	68,657	646,772	1,847,300	1,465	1,848,765
Stratford Housing	1,875,819	204,273	76,364	495,429	45,227	821,293	169,072	59,625	228,697	540,249	(21,054)	519,195
Thompson Town	1,292,142	140,712	52,603	341,272	-	534,587	116,464	123,020	239,484	372,146	(88,247)	283,899
Tolland Cnty Mutual Aid	1,231,488	134,107	50,133	325,252	67,599	577,091	110,997	1,403	112,400	354,677	20,286	374,963

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, 2019**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	2019 Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	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 Resources	Total Employer Pension Expense
Torrington Housing	\$ 839,833	\$ 91,456	\$ 34,189	\$ 221,811	\$ 22,487	\$ 369,943	\$ 75,696	\$ 45,807	\$ 121,503	\$ 241,878	\$ (4,521)	\$ 237,357
Trumbull Monroe Health	-	-	-	-	-	-	-	38,608	38,608	-	(43,378)	(43,378)
Rockville (Vernon) Hsg.	1,427,750	155,479	58,123	377,088	93,628	684,318	128,686	37,924	166,610	411,202	9,661	420,863
Wallingford HA	861,170	93,780	35,058	227,447	68,299	424,584	77,619	-	77,619	248,023	29,244	277,267
Waterford LC1303	5,620,381	612,048	228,804	1,484,418	93,879	2,419,149	506,578	17,241	523,819	1,618,710	14,304	1,633,014
Waterford Custodial	2,578,018	280,741	104,950	680,889	8,327	1,074,907	232,363	72,379	304,742	742,488	(26,791)	715,697
Waterford Local 161	1,102,272	120,035	44,873	291,125	9,471	465,504	99,350	22,499	121,849	317,462	(7,036)	310,426
Waterford Cafe 224	386,266	42,064	15,725	102,018	541	160,348	34,815	49,521	84,336	111,247	(14,499)	96,748
Waterford Para-Pro's	2,953,569	321,638	120,239	780,077	234,366	1,456,320	266,212	1,398	267,610	850,649	66,211	916,860
Waterford Non-union	2,728,134	297,088	111,061	720,537	70,480	1,199,166	245,893	11,992	257,885	785,722	8,961	794,683
Waterford Government	2,226,590	242,471	90,644	588,072	9,136	930,323	200,688	129,182	329,870	641,274	(25,846)	615,428
Waterford Town	3,871,441	421,592	157,605	1,022,500	11,687	1,613,384	348,942	73,154	422,096	1,115,003	(34,910)	1,080,093
Watertown Golf	-	-	-	-	-	-	-	8,830	8,830	-	(9,923)	(9,923)
Watertown Town Supv.	114,744	12,495	4,671	30,305	-	47,471	10,342	183,452	193,794	33,047	(59,095)	(26,048)
Watertown Town	757,318	82,470	30,830	200,018	30,327	343,645	68,259	60,937	129,196	218,113	(34,536)	183,577
West Hartford Housing	2,159,343	235,148	87,906	570,312	158,781	1,052,147	194,627	18,151	212,778	621,907	37,793	659,700
West Haven Housing	3,178,963	346,183	129,414	839,607	139,487	1,454,691	286,527	1,496	288,023	915,565	42,846	958,411
Weston Education	8,014,895	872,806	326,283	2,116,842	109,826	3,425,757	722,401	30,402	752,803	2,308,348	5,636	2,313,984
Weston Highway	1,370,030	149,194	55,773	361,843	12,007	578,817	123,484	131,875	255,359	394,578	(22,601)	371,977
Weston Salary	2,580,376	280,998	105,046	681,512	122,573	1,190,129	232,575	25,408	257,983	743,167	50,863	794,030
Weston Town	4,186,374	455,888	170,426	1,105,678	108,137	1,840,129	377,328	57,507	434,835	1,205,706	997	1,206,703
Wethersfield Housing	505,560	55,055	20,581	133,525	4,677	213,838	45,567	58,955	104,522	145,605	(15,292)	130,313

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, 2019**

General Employees With Social Security	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense		
	Employer	2019 Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between 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	Total Employer Pension Expense
Winchester Housing													
Windsor Locks Housing	276,028	30,059	11,237	72,903	2,107	116,306	24,879	20,141	45,020	79,498	(7,538)	71,960	
Windsor Locks Edu.	3,872,497	421,707	157,648	1,022,778	48,853	1,650,986	349,037	65,259	414,296	1,115,307	12,697	1,128,004	
Windsor Locks Para's	2,128,388	231,777	86,646	562,136	122,657	1,003,216	191,837	1,875	193,712	612,991	36,335	649,326	
Windsor Locks Town	5,525,482	601,714	224,940	1,459,354	165,248	2,451,256	498,025	1,756	499,781	1,591,379	48,901	1,640,280	
Woodbridge Education	2,751,984	299,686	112,032	726,836	71,524	1,210,078	248,043	52,004	300,047	792,591	9,951	802,542	
Woodbridge Town	5,576,043	607,220	226,999	1,472,708	215,090	2,522,017	502,582	33,832	536,414	1,605,941	28,564	1,634,505	
Woodstock Education	1,076,241	117,201	43,813	284,250	44,584	489,848	97,004	917	97,921	309,965	11,441	321,406	
Woodstock Town	1,294,593	140,979	52,702	341,919	7,253	542,853	116,685	191,383	308,068	372,852	(45,320)	327,532	
Norwich Housing	1,844,354	200,847	75,083	487,119	20,306	783,355	166,236	5,146	171,382	531,187	4,478	535,665	
District #4 – Custodians	861,871	93,856	35,086	227,632	21,395	377,969	77,682	15,061	92,743	248,225	821	249,046	
District #4 - B. of Ed	269,474	29,345	10,970	71,172	37	111,524	24,288	11,615	35,903	77,610	(3,043)	74,567	
District #4 - Non-Cert.	1,215,628	132,380	49,488	321,064	35,388	538,320	109,567	49,096	158,663	350,110	1,750	351,860	
District #4 –Secretarial	726,906	79,159	29,592	191,986	2,384	303,121	65,518	18,393	83,911	209,354	(10,930)	198,424	
Regional District 16	172,904	18,829	7,039	45,666	7,379	78,913	15,584	12,604	28,188	49,797	4,188	53,985	
Regional District 19	2,664,516	290,161	108,471	703,734	15,543	1,117,909	240,159	112,857	353,016	767,400	(16,634)	750,766	
Watertown Fire District	612,612	66,712	24,939	161,799	11,344	264,794	55,216	19,409	74,625	176,437	1,197	177,634	
Westport Health Dept.	891,232	97,053	36,282	235,386	3,159	371,880	80,329	91,911	172,240	256,681	(23,760)	232,921	
East Shore Health District	1,150,364	125,272	46,831	303,826	118,844	594,773	103,685	4,995	108,680	331,313	29,965	361,278	
L. Naugatuck Valley Health	1,557,427	169,601	63,402	411,337	27,810	672,150	140,374	63,481	203,855	448,550	(17,680)	430,870	
Quinnipiak Valley Health	735,542	80,099	29,944	194,267	2,090	306,400	66,296	56,099	122,395	211,841	(14,734)	197,107	
Uncas Health District	988,186	107,611	40,229	260,993	60,006	468,839	89,067	12,022	101,089	284,605	13,023	297,628	
Willimantic Housing	1,610,423	175,372	65,560	425,334	34,034	700,300	145,151	73,856	219,007	463,814	(9,123)	454,691	

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, 2019**

General Employees With Social Security	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense	
	Employer	2019 Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	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
Jewett City Street	\$ 198,931	\$ 21,663	\$ 8,098	\$ 52,540	\$ 6,236	\$ 88,537	\$ 17,930	\$ 53,577	\$ 71,507	\$ 57,294	\$ (11,015)	\$ 46,279
Southeast Ct. Planning	667,240	72,661	27,163	176,227	14,575	290,626	60,140	24,313	84,453	192,170	6,346	198,516
Southeast Ct Water	658,869	71,750	26,822	174,016	10,891	283,479	59,385	12,042	71,427	189,759	(1,014)	188,745
South Norwalk Electric	1,578,542	171,900	64,262	416,914	55,502	708,578	142,278	38,095	180,373	454,632	(28,654)	425,978
Norwalk 1st Tax Dist.	2,894,066	315,158	117,816	764,362	32,071	1,229,407	260,849	16,688	277,537	833,512	(6,460)	827,052
Norwalk 2nd Tax Dist.	3,782,577	411,915	153,987	999,030	60,532	1,625,464	340,932	291,640	632,572	1,089,410	(92,795)	996,615
Connecticut Housing	275,504	30,002	11,216	72,764	39,999	153,981	24,832	69,265	94,097	79,347	(19,943)	59,404
Southeast Ct Tourism	-	-	-	-	5,091	5,091	-	71,555	71,555	-	(18,809)	(18,809)
Totals	\$ 369,081,267	\$ 40,192,222	\$ 15,025,158	\$ 97,479,325	\$ 9,824,239	\$ 162,520,944	\$ 33,266,148	\$ 9,398,941	\$ 42,665,089	\$ 106,298,079	\$ 406,922	\$ 106,705,001

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, 2019**

General Employees Without Social Security

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	2019 Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Differences Between Expected and Actual Experience	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
Bridgeport Education	\$78,942,138	\$ 5,649,975	\$ 3,836,838	\$22,114,694	\$ 115,013	\$31,716,520	\$ 647,716	\$ 2,677,322	\$3,325,038	\$ 21,174,499	\$ (747,661)	\$20,426,838
Bridgeport Grants	1,003,790	71,842	48,787	281,200	-	401,829	8,236	172,087	180,323	269,245	(160,781)	108,464
Bridgeport City	71,785,347	5,137,756	3,488,996	20,109,805	1,857,550	30,594,107	588,995	483,238	1,072,233	19,254,847	(43,745)	19,211,102
East Haven Education	7,705,738	551,508	374,523	2,158,670	310,815	3,395,516	63,225	7,792	71,017	2,066,895	122,932	2,189,827
East Haven Town	10,375,323	742,573	504,274	2,906,522	207,308	4,360,677	85,129	245,503	330,632	2,782,953	24,657	2,807,610
New Britain Education	38,571,325	2,760,592	1,874,689	10,805,295	853,990	16,294,566	316,475	519,539	836,014	10,345,913	168,605	10,514,518
New Britain City	40,198,107	2,877,022	1,953,756	11,261,018	977,684	17,069,480	329,823	314,517	644,340	10,782,261	357,758	11,140,019
GNH WPCA	11,470,501	820,956	557,503	3,213,323	391,278	4,983,060	94,115	6,609	100,724	3,076,711	275,449	3,352,160
Mattabassett District	5,555,576	397,619	270,019	1,556,328	183,760	2,407,726	45,583	-	45,583	1,490,162	110,118	1,600,280
Totals	265,607,845	19,009,843	12,909,385	74,406,855	4,897,398	111,223,481	2,179,297	4,426,607	6,605,904	71,243,486	107,332	71,350,818

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, 2019**

Police Officers and Firefighters With Social Security	Deferred Outflows of Resources						Deferred Inflows of Resources			Pension Expense		
	Employer	2019 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between 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 Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions
Beacon Falls Police												
Cromwell Police	4,539,605	55,715	209,444	1,254,189	280,086	1,799,434	369,361	195,152	564,513	1,356,785	13,803	1,370,588
Derby Police	6,290,508	77,203	290,226	1,737,924	407,329	2,512,682	511,821	109,821	621,642	1,880,090	56,803	1,936,893
Easton Police	2,846,853	34,939	131,346	786,520	143,514	1,096,319	231,632	7,112	238,744	850,860	35,290	886,150
Mansfield Fire	2,238,950	27,479	103,299	618,571	180,165	929,514	182,170	31,578	213,748	669,171	54,613	723,784
Middlefield Police	-	-	-	-	-	-	-	20,614	20,614	-	(23,162)	(23,162)
Monroe Police	6,430,746	78,924	296,696	1,776,668	193,238	2,345,526	523,232	162,021	685,253	1,922,004	(17,943)	1,904,061
Montville Police	4,179,777	51,298	192,843	1,154,777	212,851	1,611,769	340,084	37,759	377,843	1,249,241	48,653	1,297,894
New Fairfield Police	1,027,877	12,615	47,423	283,979	134,953	478,970	83,632	41,616	125,248	307,209	23,203	330,412
Oxford Police	1,638,635	20,111	75,602	452,718	206,215	754,646	133,326	-	133,326	489,751	67,402	557,153
Plymouth Police	4,068,038	49,927	187,688	1,123,906	82,278	1,443,799	330,992	17,922	348,914	1,215,844	3,220	1,219,064
Putnam Police	2,336,129	28,671	107,782	645,419	92,642	874,514	190,077	37,716	227,793	698,216	8,082	706,298
Redding Police	3,143,115	38,575	145,014	868,371	230,130	1,282,090	255,737	76,177	331,914	939,406	26,338	965,744
Southington Fire	5,632,354	69,126	259,861	1,556,091	394,619	2,279,697	458,271	128,169	586,440	1,683,383	56,912	1,740,295
Waterford Fire	1,247,890	15,315	57,574	344,763	82,689	500,341	101,533	27,846	129,379	372,966	23,050	396,016
Waterford Police	8,431,366	103,478	388,999	2,329,394	738,050	3,559,921	686,010	47,527	733,537	2,519,944	154,553	2,674,497
Weston Police	3,315,878	40,696	152,985	916,101	94,390	1,204,172	269,793	52,121	321,914	991,041	(2,585)	988,456
Winchester Police	3,405,129	41,791	157,103	940,759	315,277	1,454,930	277,055	-	277,055	1,017,716	110,018	1,127,734
Windsor Dog	125,383	1,539	5,785	34,641	9,019	50,984	10,202	6,914	17,116	37,474	(739)	36,735
Windsor Locks Police	4,887,726	59,987	225,506	1,350,367	349,470	1,985,330	397,685	91,580	489,265	1,460,830	50,779	1,511,609
Woodbridge Police	4,271,972	52,430	197,097	1,180,248	303,859	1,733,634	347,585	32,094	379,679	1,276,796	57,874	1,334,670
Cromwell Fire	1,024,724	12,576	47,278	283,108	146,247	489,209	83,376	-	83,376	306,267	44,069	350,336
Easton Firefighters	1,341,028	16,458	61,871	370,495	140,138	588,962	109,112	24,978	134,090	400,803	24,346	425,149
Totals	72,863,735	894,254	3,361,725	20,130,585	4,750,871	29,137,435	5,928,490	1,191,029	7,119,519	21,777,318	814,429	22,591,747

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, 2019**

Police Officers and Firefighters Without Social Security	Deferred Outflows of Resources						Deferred Inflows of Resources			Pension Expense		
	Employer	2019 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between 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 Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions
Ansonia Police	\$ 8,767,458	\$ 971,343	\$ 273,788	\$ 1,921,340	\$ 164,708	\$ 3,331,179	\$ 252,333	\$ -	\$ 252,333	\$ 2,394,458	\$ 78,487	\$ 2,472,945
Branford Fire	7,838,328	868,405	244,773	1,717,726	5,970	2,836,874	225,592	239,765	465,357	2,140,705	(51,017)	2,089,688
Bridgeport Fire	50,825,439	5,630,930	1,587,163	11,138,113	396,854	18,753,060	1,462,790	-	1,462,790	13,880,803	268,029	14,148,832
Bridgeport Police	76,296,844	8,452,896	2,382,577	16,720,029	2,381,813	29,937,315	2,195,874	888,643	3,084,517	20,837,233	618,377	21,455,610
East Haven Fire	9,598,931	1,063,462	299,753	2,103,552	27,348	3,494,115	276,264	71,117	347,381	2,621,539	18,162	2,639,701
East Haven Police	10,280,526	1,138,975	321,038	2,252,920	22,548	3,735,481	295,880	1,319,195	1,615,075	2,807,688	(344,466)	2,463,222
Hamden Police*	15,746,467	1,744,545	491,726	3,450,751	1,421,433	7,108,455	453,194	-	453,194	4,300,477	565,858	4,866,335
Manchester Fire	16,022,290	1,775,103	500,340	3,511,196	124,558	5,911,197	461,132	206,203	667,335	4,375,806	79,594	4,455,400
New Britain Fire	17,791,926	1,971,160	555,601	3,899,002	-	6,425,763	512,063	516,326	1,028,389	4,859,107	(219,071)	4,640,036
New Britain Police	26,708,839	2,959,061	834,056	5,853,094	-	9,646,211	768,698	1,827,924	2,596,622	7,294,381	(645,029)	6,649,352
New London Fire	10,540,747	1,167,805	329,164	2,309,946	60,084	3,866,999	303,370	270,254	573,624	2,878,756	(537,377)	2,341,379
New London Fire Chief	-	-	-	-	1,049	1,049	-	125,501	125,501	-	(42,547)	(42,547)
New London Police	14,562,535	1,613,377	454,755	3,191,299	31,648	5,291,079	419,119	359,906	779,025	3,977,136	(62,877)	3,914,259
Seymour Police	7,165,379	793,849	223,759	1,570,253	42,098	2,629,959	206,224	551,111	757,335	1,956,918	(144,804)	1,812,114
Shelton Police	11,362,066	1,258,799	354,812	2,489,934	96,892	4,200,437	327,008	741,347	1,068,355	3,103,064	(122,116)	2,980,948
Southington Police	15,004,064	1,662,294	468,543	3,288,057	114,997	5,533,891	431,827	13,145	444,972	4,097,721	47,659	4,145,380
Stonington Police	7,758,184	859,526	242,270	1,700,163	22,714	2,824,673	223,286	189,871	413,157	2,118,817	(23,161)	2,095,656
Windsor Police	10,307,286	1,141,940	321,873	2,258,784	78,098	3,800,695	296,651	835,649	1,132,300	2,814,996	(124,525)	2,690,471
West Haven Fire	3,331,914	369,141	104,048	730,170	-	1,203,359	95,895	150,947	246,842	909,970	(83,514)	826,456
West Shore Fire District	5,127,335	568,055	160,115	1,123,627	47,243	1,899,040	147,568	114,385	261,953	1,400,313	(7,462)	1,392,851
Totals	325,036,558	36,010,666	10,150,154	71,229,956	5,040,055	122,430,831	9,354,768	8,421,289	17,776,057	88,769,888	(731,800)	88,038,088

*Hamden Police is a participating employer in the Police Officers and Firefighters Without Social Security sub-plan. It was reported in prior years in the Police Officers and Firefighters With Social Security sub-plan. It was reclassified for the fiscal year ended June 30, 2019 from the Police Officers and Firefighters With Social Security sub-plan to the Police Officers and Firefighters Without Social Security sub-plan. The prior period impact from this reclassification was considered immaterial and is reflected in the current year pension expense for Hamden Police.

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, 2019**

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, 2019**

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, 2019**

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, 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 2019 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, 2019**

NOTE 3 COLLECTIVE NET PENSION LIABILITY OF PARTICIPATING EMPLOYERS

The following table presents the components of the June 30, 2019 collective net pension liability.

Employers' total pension liability	\$ 3,780,831,626
Plan fiduciary net position	<u>2,748,242,221</u>
Total employers' net pension liability	<u><u>\$ 1,032,589,405</u></u>
Fiduciary net position as a percentage of total pension liability	 <u><u>72.69%</u></u>

Net pension liability (asset) by sub plan:

General employees with social security	\$ 369,081,267
General employees without social security	265,607,845
Police officers and firefighters with social security	72,863,735
Police officers and firefighters without social security	<u>325,036,558</u>
Total employers' net pension liability	<u><u>\$ 1,032,589,405</u></u>

The collective total pension liability as of June 30, 2019 is based upon the June 30, 2019 actuarial valuation. The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2012 through June 30, 2017.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement period:

- Inflation - 2.5%
- Long- Term Investment Rate of Return, net of pension plan investment expense, including inflation – 7.00%
- Salary increase - 3.50-10.00%, including inflation
- Mortality rates - For the period after retirement and for dependent beneficiaries, mortality rates were based on the RP-2014 Combined Mortality Table adjusted to 2006 and projected to 2015 with Scale MP-2017 and projected to 2022 with Scale BB for General Employees and the RP-2014 Blue Collar Mortality Table adjusted to 2006 and projected to 2015 with Scale MP-2017 and projected to 2022 with Scale BB for Police and Fire. For disabled retirees, the RP-2014 Disabled Mortality Table projected with Scale BB to 2020 was used. The static projection produces sufficient margin in the mortality rates to reflect future improvement in our judgement.
- 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, 2019**

**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, 2019 are summarized in the following table:

<u>Asset Class</u>	<u>Allocation</u>	<u>Long-Term Target Expected Real Rate of Return</u>
Domestic Equity	20%	5.3%
Developed Market International	11%	5.1%
Emerging Market International	9%	7.4%
Core Fixed Income	16%	1.6%
Inflation Linked Bond	5%	1.3%
Emerging Market Debt	5%	2.9%
High Yield Bond	6%	3.4%
Real Estate	10%	4.7%
Private Equity	10%	7.3%
Alternative Investments	7%	3.2%
Liquidity Fund	1%	0.9%
Total	<u>100.00%</u>	

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. 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
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**NOTE 3 COLLECTIVE NET PENSION LIABILITY OF PARTICIPATING EMPLOYERS
(CONTINUED)**

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability, calculated using the discount rate of 7.00% as well as what the net pension liability 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 by sub plan:</u>	<u>6.00%</u>	<u>7.00%</u>	<u>8.00%</u>
General employees with social security	\$ 525,941,524	\$ 369,081,267	\$ 236,965,217
General employees without social security	391,027,883	\$ 265,607,845	160,267,560
Police officers and firefighters with social security	109,281,161	\$ 72,863,735	42,437,511
Police officers and firefighters without social security	474,479,604	\$ 325,036,558	201,037,317
Total	<u>\$ 1,500,730,172</u>	<u>\$ 1,032,589,405</u>	<u>\$ 640,707,605</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, 2019, the average of the expected remaining service lives of all employees calculated by our external actuaries is 4.81 years.

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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, 2019, 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
2020	\$ 48,234,227	\$ 36,846,563	\$ 8,614,772	\$ 42,946,181
2021	35,449,656	29,076,436	5,354,659	25,277,449
2022	41,359,789	34,765,468	6,785,293	30,162,117
2023	(5,187,806)	3,929,111	1,263,190	6,269,029
Thereafter	-	-	-	-
Total	\$ 119,855,866	\$ 104,617,578	\$ 22,017,914	\$ 104,654,776

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	\$ 88,106,502	\$ 30,755,282	\$ 19,324,878	\$ 8,451,551	\$ 29,574,791
Interest on the TPL and net cash flow	247,259,930	91,389,040	69,572,751	18,897,938	67,400,201
Member contributions	(24,613,051)	(6,784,734)	(7,547,670)	(1,363,365)	(8,917,282)
Projected earnings on plan investments	(182,843,237)	(65,520,570)	(53,991,201)	(13,919,558)	(49,411,908)
Expensed portion of current-period differences between projected and actual earnings on plan investments	5,768,392	2,067,020	1,757,903	487,488	1,455,981
Expensed portion of current-period changes of assumptions	-	-	-	-	-
Expensed portion of current-period differences between expected and actual experience	699,368	(8,731,273)	2,539,549	(73,123)	6,964,215
Other	(599,181)	(261,310)	(130,812)	(52,509)	(154,550)
Recognition of beginning deferred outflows of resources as pension expense	161,810,768	63,384,624	42,166,735	11,251,217	45,008,192
Recognition of beginning deferred inflows of resources as pension expense	(7,500,720)	-	(2,448,647)	(1,902,321)	(3,149,752)
Collective Pension Expense	\$ 288,088,771	\$ 106,298,079	\$ 71,243,486	\$ 21,777,318	\$ 88,769,888

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
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NOTE 7 ADDITIONAL FINANCIAL AND ACTUARIAL INFORMATION

The net pension liability, 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, 2019, 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, 2019. The State of Connecticut CAFR is available at www.osc.ct.gov/reports. The supporting actuarial information is included in the June 30, 2019, 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
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General Employees With Social Security

Employer	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
Andover Education	\$ 137,594	\$ 108,857	\$ 126,093	\$ (5,736)	\$ -	\$ -
Andover Selectmen	65,463	50,021	59,006	(9,282)	-	-
Ansonia Housing	74,102	57,009	70,620	(19,004)	-	-
Ansonia Clerical	474,022	334,401	391,598	(52,634)	-	-
Ansonia Town	390,917	303,158	351,482	(38,427)	-	-
Beacon Falls Supervisors	99,011	75,018	85,950	(5,432)	-	-
Beacon Falls Town	141,254	97,036	111,791	(4,006)	-	-
Bethany Public Works	64,123	50,297	59,117	(195)	-	-
Bethlehem Public Works	60,719	28,726	34,449	(3,782)	-	-
Bozrah Education	171,065	123,944	134,572	(6,281)	-	-
Bozrah Town	94,855	76,763	89,107	(8,911)	-	-
Branford Education	1,375,913	1,006,159	1,196,702	(189,321)	-	-
Branford Selectman	1,486,847	1,076,645	1,271,611	(99,261)	-	-
Bridgeport Housing	1,025,647	880,855	1,006,640	(214,543)	-	-
Bridgeport Port Authority	20,181	15,184	18,205	(1,590)	-	-
Bristol Housing	325,657	245,346	273,075	(50,269)	-	-
Canterbury Town	73,500	51,031	61,540	(7,614)	-	-
Chester Board of Education	7,189	5,548	6,633	(361)	-	-
Clinton Secretarial	265,608	192,341	225,241	(30,235)	-	-
Clinton Supervisory	190,399	128,984	150,964	12,568	-	-
Clinton Town	170,515	128,747	150,112	(8,797)	-	-
Colchester Housing	11,461	8,590	10,176	(1,056)	-	-
Coventry Housing	38,392	29,589	33,912	2,320	-	-
Danbury Housing	453,822	330,717	381,918	(15,158)	-	-
Darien Housing	5,793	7,738	9,046	(829)	-	-
Deep River BOE	15,137	12,083	14,045	3,694	-	-
Derby Housing	53,278	43,461	50,746	(5,030)	-	-
East Haddam Town	84,835	68,483	80,163	(8,873)	-	-
East Hampton Housing	22,778	16,093	18,702	(1,622)	-	-
East Hartford Housing	266,501	195,113	233,234	(40,062)	-	-
Ellington Education	1,004,825	778,468	873,244	(79,993)	-	-
Ellington Lunch	16,910	11,132	14,172	(9,561)	-	-
Ellington Town	138,271	108,372	128,599	(31,021)	-	-
Ellington Van Drivers	9,670	4,469	5,599	(5,803)	-	-
Enfield Housing	183,421	134,029	153,883	1,102	-	-
Essex BOE	6,812	4,532	5,805	(4,134)	-	-
Greenwich Housing	614,429	440,125	512,745	(53,861)	-	-
Griswold Education	1,012,143	736,930	860,290	(68,365)	-	-
Griswold Selectmen	284,965	211,540	239,702	(19,992)	-	-
Groton Housing	(27,667)	(14,120)	(13,762)	(5,617)	-	-

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General Employees With Social Security						
Employer	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
Hamden Education	570,137	426,890	476,065	(694)	-	-
Hamden BOE	912,177	594,967	677,635	(83,267)	-	-
Hamden Schools	330,911	228,822	254,150	(46,639)	-	-
Hamden Town	1,518,529	1,065,845	1,219,840	(84,476)	-	-
Hartford Housing	350,480	280,275	327,814	(108,034)	-	-
Hartford Edu.(Local 566)	2,047,955	1,526,875	1,769,748	(272,157)	-	-
Hartford Union (Local 818)	29,046	29,367	32,752	(13,442)	-	-
Hartford City (1716)	2,005,388	1,417,332	1,751,562	(255,641)	-	-
Lebanon Town Hall	137,534	95,282	110,292	(32,892)	-	-
Lebanon Highway	81,527	57,258	67,821	(15,486)	-	-
Lisbon School Dist.	34,239	23,112	27,839	(3,651)	-	-
Lisbon Town	99,498	65,663	77,713	(8,687)	-	-
Manchester Housing	233,429	169,629	199,608	(14,432)	-	-
Mansfield Education	785,190	568,261	663,400	(74,336)	-	-
Mansfield Town	1,190,978	812,046	961,295	(176,622)	-	-
Meriden Housing	168,301	136,504	160,619	(53,130)	-	-
Middlefield Town	88,662	69,429	84,633	(3,025)	-	-
Middletown Housing	164,238	118,691	139,526	(23,835)	-	-
Milford Housing	73,748	52,410	63,095	(12,841)	-	-
Montville Housing	2,867	1,107	2,306	(421)	-	-
Montville Education	743,278	531,123	634,736	(128,047)	-	-
Montville Town	907,245	676,166	794,569	(120,068)	-	-
Naugatuck Housing	79,002	53,961	64,888	(22,929)	-	-
New Britain Housing	220,384	164,139	197,944	(89,699)	-	-
New London Housing	(7,445)	(17,344)	(8,313)	(24,753)	-	-
New London Public Works	1,476,096	809,399	917,872	(58,887)	-	-
Norwalk Housing	357,028	225,609	268,338	(37,565)	-	-
Oxford Education	682,354	512,921	591,076	(79,196)	-	-
Oxford Town	556,432	424,795	490,842	(58,591)	-	-
Southington Health District	84,408	73,361	82,554	2,150	-	-
Portland Housing	34,005	28,579	32,313	(16,653)	-	-
Preston Town	171,585	130,547	151,223	(28,195)	-	-
Prospect Public Works	110,225	92,055	103,728	(4,496)	-	-
Putnam Housing	111,403	92,553	107,857	(16,852)	-	-
Redding Education	524,114	401,789	463,177	(59,362)	-	-
Redding Town	399,105	320,703	377,119	(61,120)	-	-
Seymour Housing	63,809	41,318	54,292	(14,610)	-	-
Seymour Education	753,790	552,245	641,242	(49,530)	-	-
Seymour Town	608,547	435,548	522,187	(69,156)	-	-
Shelton Housing	15,247	11,333	13,131	(358)	-	-

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General Employees With Social Security

Employer	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
Southington Housing	88,029	69,070	78,143	10,133	\$ -	-
Southington Dog	28,945	28,258	30,902	(1,849)	\$ -	-
Southington Education	2,743,313	2,047,776	2,367,834	(320,642)	\$ -	-
Southington Lunch	85,617	67,876	78,331	(7,255)	\$ -	-
Southington Sewer	150,467	119,379	138,686	(12,749)	\$ -	-
Southington Town	1,612,323	1,184,227	1,388,928	(144,136)	\$ -	-
Southington Water	355,675	262,871	309,032	(21,987)	\$ -	-
Stamford Housing	835,622	637,800	744,532	(97,848)	\$ -	-
Stratford Housing	224,185	176,707	207,423	(15,719)	\$ -	-
Thompson Town	86,614	101,958	125,713	(19,182)	\$ -	-
Tolland Cnty Mutual Aid	180,041	138,744	156,700	(10,794)	\$ -	-
Torrington Housing	103,490	67,862	84,603	(7,514)	\$ -	-
Trumbull Monroe Health	(38,606)	-	-	(2)	\$ -	-
Rockville (Vernon) Hsg.	195,012	148,282	171,839	2,576	\$ -	-
Wallingford HA	139,858	102,106	115,591	(10,592)	\$ -	-
Waterford LC1303	744,750	567,220	653,853	(70,493)	\$ -	-
Waterford Custodial	308,819	231,957	273,403	(44,013)	\$ -	-
Waterford Local 161	136,600	104,830	121,094	(18,870)	\$ -	-
Waterford Cafe 224	35,741	23,875	30,515	(14,120)	\$ -	-
Waterford Para-Pro's	449,121	348,224	395,144	(3,780)	\$ -	-
Waterford Non-union	363,968	281,391	322,760	(26,837)	\$ -	-
Waterford Government	262,164	180,842	217,628	(60,181)	\$ -	-
Waterford Town	469,594	358,350	420,942	(57,598)	\$ -	-
Watertown Golf	(8,831)	-	-	1	\$ -	-
Watertown Town Supv.	(43,913)	(45,242)	(38,611)	(18,556)	\$ -	-
Watertown Town	67,101	69,190	81,617	(3,458)	\$ -	-
West Hartford Housing	317,280	239,819	274,918	7,352	\$ -	-
West Haven Housing	454,976	346,188	391,115	(25,612)	\$ -	-
Weston Education	1,048,001	800,648	924,506	(100,200)	\$ -	-
Weston Highway	153,545	94,903	118,891	(43,881)	\$ -	-
Weston Lunch	-	-	-	-	\$ -	-
Weston Salary	381,702	263,606	302,308	(15,470)	\$ -	-
Weston Town	544,895	411,354	481,391	(32,347)	\$ -	-
Wethersfield Housing	50,473	34,952	41,661	(17,770)	\$ -	-
Winchester Housing	(13,405)	(8,636)	(8,271)	(7,313)	\$ -	-
Windsor Locks Housing	28,419	20,399	25,701	(3,233)	\$ -	-
Windsor Locks Edu.	511,596	353,938	419,214	(48,058)	\$ -	-
Windsor Locks Para's	311,418	231,877	267,457	(1,246)	\$ -	-

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General Employees With Social Security

Employer	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
Windsor Locks Town	765,136	575,453	662,078	(51,191)	\$ -	-
Woodbridge Education	366,096	266,732	303,835	(26,631)	\$ -	-
Woodbridge Town	755,316	595,707	675,159	(40,579)	\$ -	-
Woodstock Education	151,018	114,642	131,438	(5,171)	\$ -	-
Woodstock Town	122,112	74,620	95,393	(57,340)	\$ -	-
Norwich Housing	243,799	182,490	211,320	(25,636)	\$ -	-
District #4 – Custodians	112,506	82,660	96,997	(6,937)	\$ -	-
District #4 - B. of Ed	31,872	22,515	27,349	(6,115)	\$ -	-
District #4 - Non-Cert.	158,765	112,634	135,724	(27,467)	\$ -	-
District #4 –Secretarial	84,281	67,310	78,954	(11,335)	\$ -	-
Regional District 16	25,811	13,481	16,039	(4,606)	\$ -	-
Regional District 19	327,729	228,008	270,929	(61,772)	\$ -	-
Watertown Fire District	80,145	55,451	67,130	(12,556)	\$ -	-
Westport Health Dept.	91,576	59,476	74,554	(25,965)	\$ -	-
East Shore Health District	179,652	144,720	160,240	1,482	\$ -	-
L. Naugatuck Valley Health	185,875	145,939	169,677	(33,195)	\$ -	-
Quinnipiak Valley Health	80,500	54,379	66,848	(17,723)	\$ -	-
Uncas Health District	140,899	105,232	121,376	243	\$ -	-
Willimantic Housing	198,440	133,715	164,881	(15,743)	\$ -	-
Jewett City Street	13,992	921	6,395	(4,278)	\$ -	-
Southeast Ct. Planning	91,415	56,997	67,332	(9,571)	\$ -	-
Southeast Ct Water	84,351	61,435	72,759	(6,493)	\$ -	-
South Norwalk Electric	180,609	164,098	191,761	(8,262)	\$ -	-
Norwalk 1st Tax Dist.	370,073	282,113	331,740	(32,056)	\$ -	-
Norwalk 2nd Tax Dist.	403,260	319,917	380,622	(110,908)	\$ -	-
Connecticut Housing	18,035	26,923	31,085	(16,159)	\$ -	-
Southeast Ct Tourism	(19,438)	(24,492)	(22,534)	-	\$ -	-
Total	\$ 48,234,227	\$ 35,449,656	\$ 41,359,789	\$ (5,187,806)	\$ -	\$ -

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General Employees Without Social Security

Employer	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
Bridgeport Education	\$ 10,157,505	\$ 7,733,300	\$ 9,452,953	\$ 1,047,725	\$ -	\$ -
Bridgeport Grants	(5,396)	99,055	120,512	7,336	-	-
Bridgeport City	9,945,426	8,328,299	9,853,264	1,394,885	-	-
East Haven Education	1,183,724	917,320	1,083,907	139,549	-	-
East Haven Town	1,457,044	1,131,145	1,345,027	96,829	-	-
New Britain Education	5,500,745	4,347,310	5,164,959	445,537	-	-
New Britain City	5,899,501	4,574,019	5,435,268	516,352	-	-
GNH WPCA	1,837,948	1,307,322	1,553,755	183,311	-	-
Mattabassett District	870,066	638,666	755,823	97,587	-	-
Total	\$ 36,846,563	\$ 29,076,436	\$ 34,765,468	\$ 3,929,111	\$ -	\$ -

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Police Officers and Firefighters With Social Security

Employer	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
Beacon Falls Police	\$ 45,891	\$ 17,492	\$ 24,027	\$ (4,535)	\$ -	\$ -
Cromwell Police	497,584	276,914	375,919	84,505	-	-
Derby Police	731,540	460,624	581,849	117,026	-	-
Easton Police	339,613	208,654	264,467	44,841	-	-
Mansfield Fire	291,307	166,923	211,681	45,854	-	-
Middlefield Police	(20,614)	-	-	-	-	-
Monroe Police	671,200	389,405	523,383	76,286	-	-
Montville Police	493,910	289,392	382,386	68,239	-	-
New Fairfield Police	132,590	81,441	105,530	34,160	-	-
Oxford Police	242,178	163,678	195,631	19,832	-	-
Plymouth Police	439,683	265,663	351,500	38,038	-	-
Putnam Police	259,798	168,285	208,894	9,745	-	-
Redding Police	363,640	229,649	292,057	64,831	-	-
Southington Fire	659,937	408,272	514,902	110,145	-	-
Waterford Fire	154,821	84,286	110,028	21,827	-	-
Waterford Police	1,060,444	709,425	863,749	192,765	-	-
Weston Police	353,118	210,744	279,967	38,429	-	-
Winchester Police	471,120	291,025	357,095	58,635	-	-
Windsor Dog	12,778	7,940	10,554	2,595	-	-
Windsor Locks Police	574,912	363,349	459,188	98,616	-	-
Woodbridge Police	517,858	347,654	413,927	74,516	-	-
Cromwell Fire	153,021	101,118	120,791	30,903	-	-
Easton Firefighters	168,443	112,726	137,768	35,937	-	-
Total	\$ 8,614,772	\$ 5,354,659	\$ 6,785,293	\$ 1,263,190	\$ -	\$ -

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Police Officers and Firefighters Without Social Security

Employer	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
Ansonia Police	\$ 1,240,721	\$ 760,765	\$ 883,119	\$ 194,241	\$ -	\$ -
Branford Fire	988,899	561,289	682,385	138,945	-	-
Bridgeport Fire	7,008,200	4,231,516	4,937,592	1,112,962	-	-
Bridgeport Police	10,737,834	6,679,950	7,899,817	1,535,198	-	-
East Haven Fire	1,290,967	760,423	900,876	194,467	-	-
East Haven Police	1,018,425	444,392	601,243	56,346	-	-
Hamden Police	2,660,524	1,631,860	1,858,179	504,697	-	-
Manchester Fire	2,195,174	1,257,497	1,485,188	306,003	-	-
New Britain Fire	2,159,981	1,299,898	1,580,335	357,160	-	-
New Britain Police	2,927,492	1,636,528	2,063,547	422,023	-	-
New London Fire	1,387,202	785,287	929,709	191,177	-	-
New London Fire Chief	(41,370)	(31,864)	(32,117)	(19,101)	-	-
New London Police	1,869,195	1,068,270	1,279,487	295,101	-	-
Seymour Police	808,041	444,686	568,299	51,597	-	-
Shelton Police	1,379,875	721,692	868,442	162,071	-	-
Southington Police	2,041,552	1,246,916	1,468,543	331,909	-	-
Stonington Police	1,004,489	564,369	682,313	160,346	-	-
Windsor Police	1,230,228	597,615	755,395	85,159	-	-
West Haven Fire	366,728	234,468	285,525	69,797	-	-
West Shore Fire District	672,024	381,892	464,240	118,931	-	-
Total	\$ 42,946,181	\$ 25,277,449	\$ 30,162,117	\$ 6,269,029	\$ -	\$ -