

**CONNECTICUT MUNICIPAL EMPLOYEES  
RETIREMENT SYSTEM**

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

**YEAR ENDED JUNE 30, 2018**

**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, 2018, 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, 2018 (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, 2018, 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, 2018. 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 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 9, 2019

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF EMPLOYER ALLOCATIONS  
FOR THE YEAR ENDED JUNE 30, 2018**

General Employees with Social Security	2018 Actuarial Payroll	2018 Expected Employer Contributions	2018 Employer Allocation Percentage
Employer	\$ \$	\$	
Andover Education	636,403	67,921	0.226091%
Andover Selectmen	480,088	51,238	0.170558%
Ansonia Housing	716,619	76,482	0.254589%
Ansonia Clerical	2,833,093	302,367	1.006495%
Ansonia Town	2,306,078	246,120	0.819266%
Beacon Falls Supervisors	524,446	55,973	0.186317%
Beacon Falls Town	659,017	70,335	0.234125%
Bethany Public Works	379,797	40,534	0.134928%
Bethlehem Public Works	232,418	24,805	0.082570%
Bozrah Education	686,479	73,266	0.243881%
Bozrah Town	523,099	55,829	0.185838%
Branford Education	8,157,557	870,630	2.898084%
Branford Selectman	8,291,349	884,909	2.945616%
Bridgeport Housing	7,504,880	800,972	2.666212%
Bridgeport Port Authority	123,556	13,187	0.043895%
Bristol Housing	1,982,915	211,630	0.704458%
Canterbury Town	468,791	50,032	0.166544%
Chester Board of Education	38,864	4,148	0.013807%
Clinton Secretarial	1,588,352	169,520	0.564284%
Clinton Supervisory	711,785	75,966	0.252871%
Clinton Town	924,172	98,634	0.328325%
Colchester Housing	69,922	7,463	0.024841%
Coventry Housing	130,437	13,921	0.046340%
Danbury Housing	2,284,741	243,843	0.811686%
Darien Housing	58,184	6,210	0.020671%
Deep River BOE	29,619	3,161	0.010523%
Derby Housing	308,918	32,970	0.109747%
East Haddam Town	538,958	57,521	0.191472%
East Hampton Housing	118,779	12,677	0.042198%
East Hartford Housing	1,760,674	187,911	0.625504%
Ellington Education	5,059,416	539,975	1.797427%
Ellington Lunch	217,984	23,265	0.077442%
Ellington Town	1,095,457	116,915	0.389176%
Ellington Van Drivers	114,374	12,207	0.040633%

See accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF EMPLOYER ALLOCATIONS  
FOR THE YEAR ENDED JUNE 30, 2018**

<b>General Employees with Social Security</b>	<b>2018 Actuarial Payroll</b>	<b>2018 Expected Employer Contributions</b>	<b>2018 Employer Allocation Percentage</b>
<b>Employer</b>			
Enfield Housing	\$ 813,269	\$ 86,798	0.288925%
Essex BOE	81,683	8,718	0.029019%
Greenwich Housing	3,396,437	362,491	1.206631%
Griswold Education	5,192,022	554,128	1.844537%
Griswold Selectmen	1,420,211	151,575	0.504550%
Groton Housing	46,381	4,950	0.016477%
Hamden Education	2,063,115	220,190	0.732950%
Hamden BOE	4,414,887	471,186	1.568449%
Hamden Schools	1,738,124	185,504	0.617492%
Hamden Town	6,910,213	737,505	2.454948%
Hartford Housing	3,123,861	333,400	1.109795%
Hartford Edu.(Local 566)	12,837,821	1,370,139	4.560813%
Hartford Union (Local 818)	239,892	25,603	0.085225%
Hartford City (1716)	13,925,806	1,486,256	4.947334%
Lebanon Town Hall	966,667	103,169	0.343422%
Lebanon Highway	576,459	61,524	0.204795%
Lisbon School Dist.	189,698	20,246	0.067393%
Lisbon Town	513,125	54,764	0.182295%
Manchester Housing	1,297,669	138,496	0.461015%
Mansfield Education	4,307,925	459,771	1.530450%
Mansfield Town	7,521,880	802,786	2.672251%
Meriden Housing	1,461,313	155,961	0.519152%
Middlefield Town	500,367	53,402	0.177762%
Middletown Housing	1,109,554	118,419	0.394184%
Milford Housing	521,039	55,609	0.185106%
Montville Housing	32,949	3,517	0.011706%
Montville Education	5,108,053	545,166	1.814706%
Montville Town	5,384,506	574,671	1.912920%
Naugatuck Housing	630,646	67,307	0.224046%
New Britain Housing	2,171,246	231,730	0.771365%
New London Housing	474,758	50,669	0.168664%
New London Public Works	5,304,438	566,126	1.884475%
Norwalk Housing	1,974,795	210,763	0.701573%
Oxford Education	4,135,322	441,350	1.469130%
Oxford Town	3,137,327	334,837	1.114579%

See accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF EMPLOYER ALLOCATIONS  
FOR THE YEAR ENDED JUNE 30, 2018**

<b>General Employees with Social Security</b>			
<b>Employer</b>	<b>2018 Actuarial Payroll</b>	<b>2018 Expected Employer Contributions</b>	<b>2018 Employer Allocation Percentage</b>
Southington Health District	\$ 312,870	\$ 33,391	0.111151%
Portland Housing	319,539	34,103	0.113521%
Preston Town	1,088,310	116,152	0.386637%
Prospect Public Works	561,213	59,897	0.199379%
Putnam Housing	719,899	76,832	0.255754%
Redding Education	3,101,854	331,051	1.101976%
Redding Town	2,800,048	298,840	0.994756%
Seymour Housing	586,706	62,617	0.208435%
Seymour Education	4,070,631	434,445	1.446148%
Seymour Town	3,607,434	385,010	1.281591%
Shelton Housing	73,201	7,813	0.026006%
Southington Housing	256,818	27,409	0.091238%
Southington Dog	161,462	17,232	0.057362%
Southington Education	15,305,450	1,633,502	5.437472%
Southington Lunch	518,731	55,362	0.184286%
Southington Sewer	935,884	99,884	0.332486%
Southington Town	9,516,850	1,015,703	3.380992%
Southington Water	1,906,702	203,496	0.677382%
Stamford Housing	4,864,762	519,200	1.728274%
Stratford Housing	1,361,176	145,274	0.483577%
Thompson Town	1,005,601	107,325	0.357254%
Tolland Cnty Mutual Aid	869,275	92,775	0.308822%
Torrington Housing	604,169	64,481	0.214639%
Trumbull Monroe Health	-	-	0.000000%
Rockville (Vernon) Hsg.	865,584	92,381	0.307511%
Wallingford HA	626,872	66,904	0.222705%
Waterford LC1303	4,233,394	451,816	1.503971%
Waterford Custodial	2,057,727	219,615	0.731036%
Waterford Local 161	870,081	92,861	0.309108%
Waterford Cafe 224	379,187	40,469	0.134711%
Waterford Para-Pro's	1,892,083	201,936	0.672189%
Waterford Non-union	1,993,134	212,721	0.708088%
Waterford Government	1,953,577	208,499	0.694035%
Waterford Town	3,012,843	321,551	1.070354%

See accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF EMPLOYER ALLOCATIONS  
FOR THE YEAR ENDED JUNE 30, 2018**

<b>General Employees with Social Security</b>			
<b>Employer</b>	<b>2018 Actuarial Payroll</b>	<b>2018 Expected Employer Contributions</b>	<b>2018 Employer Allocation Percentage</b>
Watertown Golf	\$ -	\$ -	0.000000%
Watertown Town Supv.	238,856	25,492	0.084857%
Watertown Town	515,411	55,008	0.183107%
West Hartford Housing	1,332,582	142,222	0.473418%
West Haven Housing	2,219,136	236,841	0.788379%
Weston Education	6,198,834	661,581	2.202221%
Weston Highway	1,269,675	135,508	0.451070%
Weston Salary	1,905,549	203,373	0.676973%
Weston Town	2,962,279	316,154	1.052390%
Wethersfield Housing	501,304	53,503	0.178095%
Winchester Housing	75,081	8,013	0.026674%
Windsor Locks Housing	198,894	21,227	0.070660%
Windsor Locks Edu.	2,902,433	309,767	1.031129%
Windsor Locks Para's	1,358,659	145,005	0.482682%
Windsor Locks Town	4,022,621	429,321	1.429091%
Woodbridge Education	2,275,054	242,809	0.808244%
Woodbridge Town	3,884,476	414,578	1.380014%
Woodstock Education	738,410	78,808	0.262330%
Woodstock Town	1,337,285	142,724	0.475089%
Norwich Housing	1,430,513	152,674	0.508209%
District #4 – Custodians	638,248	68,118	0.226746%
District #4 - B. of Ed	239,007	25,509	0.084911%
District #4 - Non-Cert.	1,013,348	108,151	0.360006%
District #4 –Secretarial	582,612	62,180	0.206981%
Regional District 16	147,436	15,735	0.052379%
Regional District 19	2,237,154	238,764	0.794780%
Watertown Fire District	491,883	52,497	0.174748%
Westport Health Dept.	786,419	83,932	0.279386%
East Shore Health District	709,918	75,767	0.252208%
L. Naugatuck Valley Health	1,248,982	133,300	0.443718%
Quinnipiak Valley Health	633,996	67,664	0.225236%
Uncas Health District	630,256	67,265	0.223907%
Willimantic Housing	1,175,228	125,428	0.417516%
Jewett City Street	164,153	17,520	0.058318%

See accompanying notes to the Schedules of Employer Allocations.



**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF EMPLOYER ALLOCATIONS  
FOR THE YEAR ENDED JUNE 30, 2018**

<b>General Employees with Social Security</b>			
<b>Employer</b>	<b>2018 Actuarial Payroll</b>	<b>2018 Expected Employer Contributions</b>	<b>2018 Employer Allocation Percentage</b>
Southeast Ct. Planning	\$ 539,766	\$ 57,607	0.191759%
Southeast Ct Water	479,204	51,144	0.170244%
South Norwalk Electric	1,073,530	114,574	0.381386%
Norwalk 1st Tax Dist.	2,117,068	225,948	0.752118%
Norwalk 2nd Tax Dist.	3,395,631	362,405	1.206345%
Connecticut Housing	296,363	31,630	0.105287%
<b>Totals</b>	<b>\$ 281,481,000</b>	<b>\$ 30,041,556</b>	<b>100.000000%</b>

See accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF EMPLOYER ALLOCATIONS  
FOR THE YEAR ENDED JUNE 30, 2018**

**General Employees without Social Security**

<b>Employer</b>	<b>2018 Actuarial Payroll</b>	<b>2018 Expected Employer Contributions</b>	<b>2018 Employer Allocation Percentage</b>
Bridgeport Education	\$ 43,032,913	\$ 5,012,921	30.538360%
Bridgeport Grants	558,772	65,092	0.396533%
Bridgeport City	35,508,611	4,136,412	25.198729%
East Haven Education	4,055,248	472,397	2.877812%
East Haven Town	5,879,153	684,865	4.172148%
New Britain Education	21,489,097	2,503,273	15.249764%
New Britain City	21,610,192	2,517,380	15.335699%
GNH WPCA	5,973,474	695,852	4.239083%
Mattabassett District	2,806,831	326,969	1.991871%
<b>Totals</b>	<b>\$ 140,914,291</b>	<b>\$ 16,415,161</b>	<b>100.000000%</b>

See accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF EMPLOYER ALLOCATIONS  
FOR THE YEAR ENDED JUNE 30, 2018**

**Police Officers and Firefighters with Social Security**

<b>Employer</b>	<b>2018 Actuarial Payroll</b>	<b>2018 Expected Employer Contributions</b>	<b>2018 Employer Allocation Percentage</b>
Beacon Falls Police	\$ 392,863	\$ 61,311	0.693564%
Cromwell Police	2,942,089	459,149	5.193993%
Derby Police	3,975,436	620,415	7.018274%
Easton Police	1,909,781	298,044	3.371546%
Hamden Police	8,981,152	1,401,618	15.855414%
Mansfield Fire	1,394,380	217,610	2.461652%
Middlefield Police	-	-	0.000000%
Monroe Police	4,525,278	706,224	7.988970%
Montville Police	2,648,689	413,360	4.676022%
New Fairfield Police	587,139	91,630	1.036541%
Oxford Police	1,171,017	182,751	2.067325%
Plymouth Police	2,927,871	456,930	5.168892%
Putnam Police	1,767,374	275,820	3.120139%
Redding Police	1,941,494	302,994	3.427533%
Southington Fire	3,592,285	560,620	6.341855%
Waterford Fire	821,127	128,147	1.449626%
Waterford Police	5,122,602	799,444	9.043492%
Weston Police	2,360,637	368,406	4.167492%
Winchester Police	2,239,380	349,482	3.953423%
Windsor Dog	78,908	12,315	0.139305%
Windsor Locks Police	3,185,878	497,195	5.624380%
Woodbridge Police	2,747,642	428,803	4.850714%
Cromwell Fire	553,793	86,426	0.977672%
Easton Firefighters	777,257	121,300	1.372177%
<b>Totals</b>	<b>\$ 56,644,072</b>	<b>\$ 8,839,994</b>	<b>100.000000%</b>

See accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF EMPLOYER ALLOCATIONS  
FOR THE YEAR ENDED JUNE 30, 2018**

**Police Officers and Firefighters without Social Security**

<b>Employer</b>	<b>2018 Actuarial Payroll</b>	<b>2018 Expected Employer Contributions</b>	<b>2018 Employer Allocation Percentage</b>
Ansonia Police	\$ 4,497,351	\$ 715,722	2.683306%
Branford Fire	4,306,118	685,289	2.569209%
Bridgeport Fire	26,790,696	4,263,556	15.984443%
Bridgeport Police	40,688,031	6,475,221	24.276170%
East Haven Fire	4,970,853	791,077	2.965817%
East Haven Police	6,413,203	1,020,617	3.826383%
Manchester Fire	8,596,387	1,368,056	5.128962%
New Britain Fire	9,382,358	1,493,138	5.597905%
New Britain Police	14,677,433	2,335,813	8.757166%
New London Fire	5,859,304	932,468	3.495904%
New London Fire Chief	147,884	23,535	0.088234%
New London Police	7,757,057	1,234,483	4.628183%
Seymour Police	4,405,460	701,099	2.628481%
Shelton Police	6,480,833	1,031,380	3.866734%
Southington Police	7,821,751	1,244,778	4.666782%
Stonington Police	4,101,836	652,779	2.447326%
Windsor Police	6,303,100	1,003,095	3.760691%
West Haven Fire	1,765,810	281,017	1.053556%
West Shore Fire District	2,639,354	420,035	1.574748%
<b>Totals</b>	<b>\$ 167,604,819</b>	<b>\$ 26,673,157</b>	<b>100.000000%</b>

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, 2018**

General Employees With Social Security	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense	
	Employer	2018 Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment 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	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
Andover Education	\$ 864,705	\$ 123,189	\$ 52,060	\$ 294,598.00	\$ 38,328	\$ 508,175	\$ 11,635	\$ 11,635	\$ 126,080	\$ 3,789	\$ 129,869
Andover Selectmen	652,314	92,931	39,273	222,238	3,398	357,840	22,780	22,780	95,112	(7,100)	88,012
Ansonia Housing	973,698	138,717	58,622	331,731	3,091	532,161	73,698	73,698	141,972	(23,976)	117,996
Ansonia Clerical	3,849,429	548,404	231,757	1,311,470	50,634	2,142,265	70,791	70,791	561,274	4,442	565,716
Ansonia Town	3,133,355	446,389	188,645	1,067,509	28,736	1,731,279	39,321	39,321	456,865	(12,138)	444,727
Beacon Falls Supervisors	712,586	101,518	42,902	242,772	6,044	393,236	7,551	7,551	103,900	(691)	103,209
Beacon Falls Town	895,432	127,567	53,910	305,066	30,103	516,646	31,135	31,135	130,560	6,530	137,090
Bethany Public Works	516,044	73,518	31,069	175,812	1,368	281,767	33,413	33,413	75,243	(10,344)	64,899
Bethlehem Public Works	315,796	44,990	19,013	107,589	44,700	216,292	7,294	7,294	46,045	21,785	67,830
Bozrah Education	932,744	132,882	56,156	317,779	125,776	632,593	-	-	136,001	41,215	177,216
Bozrah Town	710,754	101,257	42,791	242,148	37,124	423,320	14,067	14,067	103,633	2,046	105,679
Branford Education	11,083,977	1,579,065	667,316	3,776,222	18,277	6,040,880	21,262	21,262	1,616,123	(6,045)	1,610,078
Branford Selectman	11,265,768	1,604,963	678,261	3,838,157	55,164	6,176,545	346,078	346,078	1,642,629	(64,009)	1,578,620
Bridgeport Housing	10,197,162	1,452,726	613,925	3,474,092	506,599	6,047,342	346,943	346,943	1,486,819	(48,901)	1,437,918
Bridgeport Port Authority	167,880	23,917	10,107	57,195	-	91,219	7,773	7,773	24,478	(2,448)	22,030
Bristol Housing	2,694,262	383,835	162,209	917,913	113,411	1,577,368	9,224	9,224	392,842	27,462	420,304
Canterbury Town	636,962	90,744	38,349	217,008	4,259	350,360	32,548	32,548	92,874	(6,230)	86,644
Chester Board of Education	52,806	7,523	3,179	17,991	463	29,156	907	907	7,700	(287)	7,413
Clinton Secretarial	2,158,154	307,459	129,933	735,266	14,697	1,187,355	10,614	10,614	314,674	3,247	317,921
Clinton Supervisory	967,127	137,781	58,226	329,493	39,943	565,443	111,306	111,306	141,014	(7,968)	133,046
Clinton Town	1,255,708	178,893	75,600	427,810	5,746	688,049	34,990	34,990	183,091	(9,012)	174,079
Colchester Housing	95,007	13,535	5,720	32,368	312	51,935	3,841	3,841	13,853	(1,104)	12,749

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, 2018**

General Employees With Social Security	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense	
	Employer	2018 Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment 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	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
Coventry Housing	\$ 177,231	\$ 25,249	\$ 10,670	\$ 60,381	\$ 1,708	\$ 98,008	\$ -	\$ -	\$ 25,842	\$ 588	\$ 26,430
Danbury Housing	3,104,365	442,259	186,900	1,057,632	42,087	1,728,878	35,053	35,053	452,638	10,219	462,857
Darien Housing	79,058	11,263	4,760	26,934	413	43,370	11,758	11,758	11,527	(5,628)	5,899
Deep River BOE	40,246	5,734	2,423	13,712	-	21,869	9,829	9,829	5,868	(2,707)	3,161
Derby Housing	419,737	59,797	25,270	143,001	2,011	230,079	16,450	16,450	61,201	(6,863)	54,338
East Haddam Town	732,302	104,326	44,089	249,489	3,229	401,133	26,255	26,255	106,775	(10,603)	96,172
East Hampton Housing	161,390	22,992	9,717	54,984	3,015	90,708	1,129	1,129	23,532	1,151	24,683
East Hartford Housing	2,392,295	340,815	144,029	815,036	4,297	1,304,177	46,213	46,213	348,814	(13,689)	335,125
Ellington Education	6,874,418	979,355	413,877	2,342,059	430,284	4,165,575	24,532	24,532	1,002,339	101,386	1,103,725
Ellington Lunch	296,184	42,195	17,832	100,907	2,505	163,439	16,057	16,057	43,186	(4,175)	39,011
Ellington Town	1,488,438	212,048	89,612	507,099	12,873	821,632	28,772	28,772	217,025	(11,521)	205,504
Ellington Van Drivers	155,404	22,140	9,356	52,945	5,685	90,126	4,202	4,202	22,659	1,564	24,223
Enfield Housing	1,105,019	157,425	66,528	376,471	19,727	620,151	33,211	33,211	161,120	457	161,577
Essex BOE	110,986	15,811	6,682	37,812	3,619	63,924	559	559	16,183	627	16,810
Greenwich Housing	4,614,866	657,451	277,840	1,572,248	58,492	2,566,031	40,645	40,645	672,880	16,001	688,881
Griswold Education	7,054,594	1,005,024	424,725	2,403,444	164,883	3,998,076	-	-	1,028,610	58,173	1,086,783
Griswold Selectmen	1,929,696	274,912	116,178	657,432	67,518	1,116,040	-	-	281,363	21,391	302,754
Groton Housing	63,018	8,978	3,794	21,470	-	34,242	61,731	61,731	9,188	(23,551)	(14,363)
Hamden Education	2,803,232	399,359	168,770	955,039	337,803	1,860,971	-	-	408,731	104,280	513,011
Hamden BOE	5,998,671	854,593	361,153	2,043,699	462,031	3,721,476	-	-	874,649	190,565	1,065,214
Hamden Schools	2,361,652	336,450	142,184	804,596	229,826	1,513,056	-	-	344,346	77,368	421,714
Hamden Town	9,389,165	1,337,615	565,279	3,198,813	653,007	5,754,714	-	-	1,369,007	237,918	1,606,925
Hartford Housing	4,244,509	604,689	255,543	1,446,070	47,750	2,354,052	105,637	105,637	618,880	(40,449)	578,431

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, 2018**

General Employees With Social Security	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense	
	Employer	2018 Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment 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	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)	\$ 17,443,231	\$ 2,485,028	\$ 1,050,178	\$ 5,942,769	\$ 134,585	\$ 9,612,560	\$ 142,935	\$ 142,935	\$ 2,543,347	\$ (16,591)	\$ 2,526,756
Hartford Union (Local 818)	325,951	46,436	19,624	111,049	84,590	261,699	16,999	16,999	47,526	12,561	60,087
Hartford City (1716)	18,921,514	2,695,630	1,139,178	6,446,408	-	10,281,216	1,389,519	1,389,519	2,758,891	(378,786)	2,380,105
Lebanon Town Hall	1,313,448	187,119	79,077	447,481	79,366	793,043	-	-	191,510	24,553	216,063
Lebanon Highway	783,257	111,586	47,156	266,849	6,065	431,656	3,292	3,292	114,204	1,667	115,871
Lisbon School Dist.	257,750	36,720	15,518	87,814	4,846	144,898	3,823	3,823	37,582	1,549	39,131
Lisbon Town	697,203	99,326	41,975	237,532	21,499	400,332	324	324	101,657	11,293	112,950
Manchester Housing	1,763,192	251,191	106,154	600,706	9,192	967,243	70,535	70,535	257,086	(14,519)	242,567
Mansfield Education	5,853,341	833,889	352,403	1,994,186	53,913	3,234,391	6,956	6,956	853,459	22,099	875,558
Mansfield Town	10,220,259	1,456,016	615,315	3,481,960	166,972	5,720,263	154,509	154,509	1,490,186	40,016	1,530,202
Meriden Housing	1,985,543	282,868	119,540	676,458	85,657	1,164,523	46,641	46,641	289,506	(2,432)	287,074
Middlefield Town	679,866	96,856	40,932	231,625	-	369,413	62,373	62,373	99,129	(20,482)	78,647
Middletown Housing	1,507,591	214,777	90,765	513,624	10,714	829,880	41,174	41,174	219,818	(7,880)	211,938
Milford Housing	707,954	100,858	42,623	241,194	1,733	386,408	16,906	16,906	103,225	(4,022)	99,203
Montville Housing	44,771	6,378	2,695	15,253	398	24,724	13,377	13,377	6,528	(3,237)	3,291
Montville Education	6,940,503	988,770	417,856	2,364,574	23,866	3,795,067	130,228	130,228	1,011,975	(28,044)	983,931
Montville Town	7,316,131	1,042,283	440,471	2,492,547	200,386	4,175,687	14,391	14,391	1,066,744	43,110	1,109,854
Naugatuck Housing	856,884	122,075	51,589	291,933	23,996	489,593	-	-	124,940	7,391	132,331
New Britain Housing	2,950,153	420,290	177,615	1,005,094	67,828	1,670,827	41,644	41,644	430,153	(3,843)	426,310
New London Housing	645,070	91,899	38,837	219,770	-	350,506	143,778	143,778	94,056	(38,646)	55,410
New London Public Works	7,207,340	1,026,785	433,921	2,455,483	1,069,338	4,985,527	-	-	1,050,881	515,008	1,565,889
Norwalk Housing	2,683,228	382,263	161,545	914,154	99,020	1,556,982	90,854	90,854	391,234	27,332	418,566
Oxford Education	5,618,817	800,478	338,283	1,914,286	48,321	3,101,368	45,431	45,431	819,263	(4,436)	814,827

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, 2018**

General Employees With Social Security	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense		
	Employer	2018 Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment 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	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
Oxford Town	\$ 4,262,805	\$ 607,295	\$ 256,644	\$ 1,452,304	\$ 169,329	\$ 2,485,572	\$ 18,408	\$ 18,408	\$ 621,547	\$ 33,951	\$ 655,498
Southington Health District	425,107	60,562	25,594	144,830	65,396	296,382	16,141	16,141	61,984	8,374	70,358
Portland Housing	434,171	61,854	26,139	147,919	59,353	295,265	9,167	9,167	63,305	10,301	73,606
Preston Town	1,478,727	210,665	89,027	503,791	62,807	866,290	9,599	9,599	215,609	11,265	226,874
Prospect Public Works	762,543	108,635	45,909	259,792	37,950	452,286	19,966	19,966	111,184	(469)	110,715
Putnam Housing	978,154	139,351	58,890	333,249	41,194	572,684	27,036	27,036	142,622	(3,816)	138,806
Redding Education	4,214,604	600,428	253,742	1,435,882	93,462	2,383,514	35,678	35,678	614,519	6,915	621,434
Redding Town	3,804,532	542,008	229,054	1,296,174	21,060	2,088,296	148,942	148,942	554,728	(57,266)	497,462
Seymour Housing	797,178	113,569	47,994	271,592	-	433,155	69,528	69,528	116,234	(18,171)	98,063
Seymour Education	5,530,920	787,956	332,992	1,884,340	46,687	3,051,975	52,774	52,774	806,447	5,901	812,348
Seymour Town	4,901,558	698,294	295,100	1,669,921	15,694	2,679,009	58,091	58,091	714,682	(6,864)	707,818
Shelton Housing	99,462	14,170	5,988	33,886	684	54,728	1,136	1,136	14,502	5	14,507
Southington Housing	348,948	49,712	21,009	118,884	2,230	191,835	10,050	10,050	50,879	(1,904)	48,975
Southington Dog	219,386	31,255	13,208	74,743	20,695	139,901	15,254	15,254	31,988	(2,544)	29,444
Southington Education	20,796,090	2,962,689	1,252,038	7,085,061	891,171	12,190,959	-	-	3,032,218	236,464	3,268,682
Southington Lunch	704,818	100,411	42,434	240,126	6,341	389,312	29,014	29,014	102,767	(9,149)	93,618
Southington Sewer	1,271,622	181,160	76,559	433,231	7,845	698,795	43,756	43,756	185,412	(15,297)	170,115
Southington Town	12,930,901	1,842,184	778,511	4,405,455	70,611	7,096,761	375,934	375,934	1,885,417	(80,186)	1,805,231
Southington Water	2,590,707	369,082	155,975	882,633	3,928	1,411,618	33,334	33,334	377,743	(7,139)	370,604
Stamford Housing	6,609,936	941,676	397,954	2,251,952	153,094	3,744,676	51,385	51,385	963,776	12,664	976,440
Stratford Housing	1,849,483	263,484	111,349	630,104	8,213	1,013,150	93,464	93,464	269,668	(31,074)	238,594
Thompson Town	1,366,349	194,655	82,262	465,504	-	742,421	202,755	202,755	199,223	(86,534)	112,689
Tolland Cnty Mutual Aid	1,181,117	168,266	71,110	402,397	59,201	700,974	2,980	2,980	172,215	14,197	186,412

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, 2018**

General Employees With Social Security	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense		
	Employer	2018 Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment 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	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
Torrington Housing	\$ 820,906	\$ 116,949	\$ 49,423	\$ 279,676	\$ 14,069	\$ 460,117	\$ 61,768	\$ 61,768	\$ 119,694	\$ (8,517)	\$ 111,177
Trumbull Monroe Health	-	-	-	-	-	-	81,986	81,986	-	(43,378)	(43,378)
Rockville (Vernon) Hsg.	1,176,103	167,552	70,808	400,689	5,803	644,852	52,831	52,831	171,484	(12,953)	158,531
Wallingford HA	851,755	121,344	51,280	290,186	92,009	554,819	-	-	124,192	28,131	152,323
Waterford LC1303	5,752,069	819,461	346,306	1,959,684	98,217	3,223,668	36,614	36,614	838,693	8,401	847,094
Waterford Custodial	2,795,912	398,316	168,329	952,545	12,553	1,531,743	57,013	57,013	407,664	(17,458)	390,206
Waterford Local 161	1,182,211	168,422	71,176	402,770	13,729	656,097	13,704	13,704	172,375	(2,994)	169,381
Waterford Cafe 224	515,214	73,399	31,019	175,529	816	280,763	18,793	18,793	75,122	(5,344)	69,778
Waterford Para-Pro's	2,570,846	366,252	154,779	875,867	116,267	1,513,165	2,969	2,969	374,848	28,810	403,658
Waterford Non-union	2,708,145	385,812	163,045	922,643	40,829	1,512,329	25,464	25,464	394,867	(1,519)	393,348
Waterford Government	2,654,398	378,155	159,809	904,332	16,377	1,458,673	8,633	8,633	387,030	5,067	392,097
Waterford Town	4,093,663	583,199	246,461	1,394,678	17,620	2,241,958	87,881	87,881	596,885	(29,655)	567,230
Watertown Golf	-	-	-	-	-	-	18,753	18,753	-	(9,923)	(9,923)
Watertown Town Supv.	324,543	46,236	19,539	110,569	-	176,344	155,444	155,444	47,321	(41,569)	5,752
Watertown Town	700,309	99,769	42,162	238,590	3,711	384,232	103,742	103,742	102,110	(41,555)	60,555
West Hartford Housing	1,810,629	257,949	109,010	616,867	14,984	998,810	24,263	24,263	264,003	26	264,029
West Haven Housing	3,015,225	429,560	181,533	1,027,263	94,371	1,732,727	3,179	3,179	439,641	24,809	464,450
Weston Education	8,422,588	1,199,913	507,086	2,869,508	106,089	4,682,596	64,559	64,559	1,228,073	(3,123)	1,224,950
Weston Highway	1,725,157	245,772	103,864	587,747	25,027	962,410	37,887	37,887	251,540	3,477	255,017
Weston Salary	2,589,143	368,859	155,881	882,100	81,952	1,488,792	33,963	33,963	377,515	30,734	408,249
Weston Town	4,024,958	573,411	242,324	1,371,271	12,290	2,199,296	85,833	85,833	586,867	(24,188)	562,679
Wethersfield Housing	681,140	97,038	41,008	232,059	7,050	377,155	20,696	20,696	99,315	(4,040)	95,275

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, 2018**

General Employees With Social Security	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense	
	Employer	2018 Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment 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	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	\$ 102,017	\$ 14,534	\$ 6,142	\$ 34,756	\$ -	\$ 55,432	\$ 14,130	\$ 14,130	\$ 14,875	\$ (6,450)	\$ 8,425
Windsor Locks Housing	270,245	38,500	16,270	92,070	-	146,840	28,210	28,210	39,404	(8,069)	31,335
Windsor Locks Edu.	3,943,644	561,826	237,429	1,343,568	60,683	2,203,506	87,232	87,232	575,011	8,101	583,112
Windsor Locks Para's	1,846,060	262,997	111,143	628,938	18,109	1,021,187	2,507	2,507	269,169	7,861	277,030
Windsor Locks Town	5,465,684	778,662	329,064	1,862,115	94,479	3,064,320	3,729	3,729	796,936	24,426	821,362
Woodbridge Education	3,091,200	440,384	186,107	1,053,147	44,194	1,723,832	69,513	69,513	450,719	(1,073)	449,646
Woodbridge Town	5,277,985	751,921	317,763	1,798,167	102,129	2,969,980	71,846	71,846	769,568	(7,561)	762,007
Woodstock Education	1,003,304	142,934	60,404	341,818	8,783	553,939	1,946	1,946	146,289	1,729	148,018
Woodstock Town	1,817,020	258,859	109,394	619,044	12,563	999,860	38,196	38,196	264,934	(4,311)	260,623
Norwich Housing	1,943,690	276,905	117,021	662,200	28,342	1,084,468	5,511	5,511	283,404	5,120	288,524
District #4 – Custodians	867,210	123,546	52,211	295,452	2,961	474,170	20,133	20,133	126,445	(4,074)	122,371
District #4 - B. of Ed	324,750	46,265	19,552	110,640	80	176,537	2,104	2,104	47,351	(508)	46,843
District #4 - Non-Cert.	1,376,875	196,155	82,895	469,090	50,563	798,703	6,245	6,245	200,758	13,073	213,831
District #4 –Secretarial	791,617	112,777	47,660	269,698	3,595	433,730	22,970	22,970	115,423	(9,408)	106,015
Regional District 16	200,328	28,539	12,061	68,250	15,026	123,876	4,473	4,473	29,209	6,520	35,729
Regional District 19	3,039,706	433,048	183,007	1,035,603	28,008	1,679,666	10,571	10,571	443,211	9,802	453,013
Watertown Fire District	668,339	95,214	40,238	227,698	17,945	381,095	3,031	3,031	97,449	5,580	103,029
Westport Health Dept.	1,068,536	152,228	64,332	364,042	5,527	586,129	46,932	46,932	155,800	(9,453)	146,347
East Shore Health District	964,592	137,419	58,074	328,629	66,883	591,005	10,605	10,605	140,644	12,352	152,996
L. Naugatuck Valley Health	1,697,039	241,766	102,171	578,167	38,362	960,466	29,819	29,819	247,440	(5,226)	242,214
Quinnipiak Valley Health	861,435	122,723	51,863	293,484	3,555	471,625	32,587	32,587	125,603	(6,744)	118,859
Uncas Health District	856,352	121,999	51,557	291,752	7,187	472,495	16,070	16,070	124,862	(1,039)	123,823
Willimantic Housing	1,596,827	227,490	96,138	544,026	19,296	886,950	99,473	99,473	232,829	(15,407)	217,422

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, 2018**

General Employees With Social Security	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense	
	Employer	2018 Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	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	223,042	31,775	13,428	75,989	13,244	134,436	63,528	63,528	32,521	(9,391)	23,130
Southeast Ct. Planning	733,399	104,483	44,155	249,863	28,925	427,426	29,618	29,618	106,935	6,889	113,824
Southeast Ct Water	651,113	92,760	39,201	221,829	1,399	355,189	16,097	16,097	94,937	(3,536)	91,401
South Norwalk Electric	1,458,644	207,804	87,818	496,948	2,293	794,863	80,897	80,897	212,681	(42,207)	170,474
Norwalk 1st Tax Dist.	2,876,541	409,803	173,183	980,015	3,943	1,566,944	31,896	31,896	419,420	(13,880)	405,540
Norwalk 2nd Tax Dist.	4,613,773	657,295	277,774	1,571,875	82,745	2,589,689	101,214	101,214	672,721	(31,339)	641,382
Connecticut Housing	402,679	57,367	24,243	137,190	53,565	272,365	39,132	39,132	58,714	(7,138)	51,576
Southeast Ct Tourism	-	-	-	-	10,813	10,813	96,086	96,086	-	(18,809)	(18,809)
Totals	\$ 382,458,821	\$ 54,486,511	\$ 23,026,106	\$ 130,300,655	\$ 9,309,130	\$ 217,122,402	\$ 7,541,558	\$ 7,541,558	\$ 55,765,215	\$ 595,119	\$ 56,360,334

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, 2018**

General Employees Without Social Security

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	2018 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	Differences 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
Bridgeport Education	\$ 71,333,804	\$ 3,810,264	\$ 6,061,522	\$ 30,373,353	\$ 244,241	\$ 40,489,380	\$ 1,413,298	\$ 3,042,768	\$ 4,456,066	\$ 2,389,945	\$ (641,332)	\$ 1,748,613
Bridgeport Grants	926,252	49,475	78,707	394,390	-	522,572	18,351	290,832	309,183	31,033	(152,042)	(121,009)
Bridgeport City	58,861,091	3,144,040	5,001,665	25,062,573	196,260	33,404,538	1,166,183	1,026,200	2,192,383	1,972,063	(492,915)	1,479,148
East Haven Education	6,722,210	359,064	571,213	2,862,262	266,292	4,058,831	133,184	11,748	144,932	225,219	87,296	312,515
East Haven Town	9,745,618	520,558	828,125	4,149,605	296,402	5,794,690	193,085	-	193,085	326,514	89,094	415,608
New Britain Education	35,621,549	1,902,710	3,026,907	15,167,365	1,161,248	21,258,230	705,751	14,087	719,838	1,193,453	302,515	1,495,968
New Britain City	35,822,282	1,913,432	3,043,964	15,252,836	1,424,737	21,634,969	709,728	41,476	751,204	1,200,178	433,088	1,633,266
GNH WPCA	9,901,970	528,909	841,410	4,216,178	559,862	6,146,359	196,182	9,965	206,147	331,752	252,534	584,286
Mattabassett District	4,652,762	248,525	395,364	1,981,108	188,199	2,813,196	92,183	-	92,183	155,885	88,147	244,032
Totals	233,587,538	12,476,977	19,848,877	99,459,670	4,337,240	136,122,764	4,627,945	4,437,076	9,065,021	7,826,042	(33,615)	7,792,427

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, 2018**

Police Officers and Firefighters With Social Security	Deferred Outflows of Resources						Deferred Inflows of Resources			Pension Expense		
	2018 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment 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 Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Beacon Falls Police	\$ 471,201	\$ 13,171	\$ 33,848	\$ 186,628	\$ 25,322	\$ 258,969	\$ 52,379	\$ 11,809	\$ 64,188	\$ 113,383	\$ 8,636	\$ 122,019
Cromwell Police	3,528,754	98,636	253,479	1,397,629	16,207	1,765,951	392,261	260,860	653,121	849,105	(57,588)	791,517
Derby Police	4,768,155	133,280	342,508	1,888,516	46,405	2,410,709	530,035	167,474	697,509	1,147,335	(42,029)	1,105,306
Easton Police	2,290,599	64,027	164,539	907,234	17,028	1,152,828	254,626	12,258	266,884	551,174	587	551,761
Hamden Police	10,772,032	301,100	773,781	4,266,463	1,031,927	6,373,271	1,197,434	-	1,197,434	2,592,015	367,238	2,959,253
Mansfield Fire	1,672,425	46,748	120,134	662,395	51,259	880,536	185,909	42,210	228,119	402,427	14,249	416,676
Middlefield Police	-	-	-	-	-	-	-	43,776	43,776	-	(23,162)	(23,162)
Monroe Police	5,427,638	151,713	389,880	2,149,717	18,360	2,709,670	603,344	233,668	837,012	1,306,023	(65,465)	1,240,558
Montville Police	3,176,849	88,799	228,201	1,258,250	15,799	1,591,049	353,143	51,379	404,522	764,428	(5,261)	759,167
New Fairfield Police	704,217	19,684	50,586	278,918	5,761	354,949	78,282	56,168	134,450	169,452	(11,505)	157,947
Oxford Police	1,404,523	39,259	100,890	556,287	213,043	909,479	156,129	-	156,129	337,963	54,809	392,772
Plymouth Police	3,511,701	98,159	252,254	1,390,874	21,741	1,763,028	390,366	38,057	428,423	845,001	(14,221)	830,780
Putnam Police	2,119,796	59,253	152,270	839,584	126,950	1,178,057	235,640	40,259	275,899	510,075	13,006	523,081
Redding Police	2,328,637	65,090	167,272	922,300	18,180	1,172,842	258,855	113,197	372,052	560,327	(30,899)	529,428
Southington Fire	4,308,602	120,434	309,497	1,706,502	48,603	2,185,036	478,950	182,734	661,684	1,036,755	(38,201)	998,554
Waterford Fire	984,863	27,529	70,745	390,073	29,059	517,406	109,479	37,222	146,701	236,982	5,159	242,141
Waterford Police	6,144,071	171,739	441,343	2,433,473	95,586	3,142,141	682,984	100,929	783,913	1,478,414	(22,249)	1,456,165
Weston Police	2,831,358	79,142	203,383	1,121,412	7,975	1,411,912	314,738	80,778	395,516	681,294	(25,971)	655,323
Winchester Police	2,685,922	75,077	192,936	1,063,809	195,944	1,527,766	298,571	-	298,571	646,299	62,336	708,635
Windsor Dog	94,643	2,645	6,798	37,485	446	47,374	10,521	10,092	20,613	22,773	(3,028)	19,745
Windsor Locks Police	3,821,156	106,809	274,483	1,513,440	31,240	1,925,972	424,765	137,606	562,371	919,464	(35,507)	883,957
Woodbridge Police	3,295,534	92,117	236,726	1,305,257	104,397	1,738,497	366,336	68,155	434,491	792,986	(3,123)	789,863
Cromwell Fire	664,222	18,566	47,713	263,077	42,554	371,910	73,836	-	73,836	159,828	13,349	173,177
Easton Firefighters	932,245	26,058	66,965	369,233	12,332	474,588	103,630	39,419	143,049	224,321	(10,289)	214,032
<b>Totals</b>	<b>67,939,143</b>	<b>1,899,035</b>	<b>4,880,231</b>	<b>26,908,556</b>	<b>2,176,118</b>	<b>35,863,940</b>	<b>7,552,213</b>	<b>1,728,048</b>	<b>9,280,261</b>	<b>16,347,824</b>	<b>150,871</b>	<b>16,498,695</b>

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, 2018**

Police Officers and Firefighters Without Social Security	Deferred Outflows of Resources						Deferred Inflows of Resources			Pension Expense		
	Employer	2018 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	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
Ansonia Police	\$ 7,310,867	\$ 540,024	\$ 394,525	\$ 2,554,859	\$ 226,512	\$ 3,715,920	\$ 335,535	\$ -	\$ 335,535	\$ 7,994,584	\$ 76,940	\$ 8,071,524
Branford Fire	7,000,001	517,062	377,749	2,446,224	25,869	3,366,904	321,267	119,452	440,719	7,654,646	(9,631)	7,645,015
Bridgeport Fire	43,550,804	3,216,923	2,350,184	15,219,284	645,767	21,432,158	1,998,778	-	1,998,778	47,623,703	274,955	47,898,658
Bridgeport Police	66,142,231	4,885,661	3,569,313	23,114,095	3,327,683	34,896,752	3,035,619	440,009	3,475,628	72,327,894	797,521	73,125,415
East Haven Fire	8,080,589	596,881	436,063	2,823,846	64,174	3,920,964	370,861	-	370,861	8,836,291	38,808	8,875,099
East Haven Police	10,425,265	770,072	562,591	3,643,218	63,550	5,039,431	478,471	706,310	1,184,781	11,400,243	(134,841)	11,265,402
Manchester Fire	13,974,239	1,032,221	754,109	4,883,444	258,272	6,928,046	641,352	-	641,352	15,281,118	137,335	15,418,453
New Britain Fire	15,251,909	1,126,597	823,057	5,329,939	24,997	7,304,590	699,991	574,426	1,274,417	16,678,277	(177,318)	16,500,959
New Britain Police	23,859,550	1,762,409	1,287,562	8,337,970	36,402	11,424,343	1,095,042	1,552,395	2,647,437	26,090,910	(441,578)	25,649,332
New London Fire	9,524,851	703,562	514,001	3,328,559	111,739	4,657,861	437,146	627,828	1,064,974	10,415,621	(552,494)	9,863,127
New London Fire Chief	240,400	17,757	12,973	84,010	1,582	116,322	11,033	55,158	66,191	262,882	(18,966)	243,916
New London Police	12,609,829	931,437	680,479	4,406,637	81,970	6,100,523	578,732	337,341	916,073	13,789,108	(31,722)	13,757,386
Seymour Police	7,161,492	528,991	386,464	2,502,658	69,469	3,487,582	328,679	100,609	429,288	7,831,239	(13,718)	7,817,521
Shelton Police	10,535,204	778,193	568,524	3,681,637	194,353	5,222,707	483,517	450,163	933,680	11,520,463	(13,466)	11,506,997
Southington Police	12,714,995	939,206	686,155	4,443,388	151,572	6,220,321	583,559	27,640	611,199	13,904,109	45,423	13,949,532
Stonington Police	6,667,922	492,533	359,829	2,330,175	60,844	3,243,381	306,026	197,409	503,435	7,291,510	(10,426)	7,281,084
Windsor Police	10,246,282	756,852	552,932	3,580,671	187,235	5,077,690	470,256	238,565	708,821	11,204,521	50,830	11,255,351
West Haven Fire	2,870,492	212,032	154,904	1,003,123	3,537	1,373,596	131,742	220,431	352,173	3,138,942	(79,425)	3,059,517
West Shore Fire District	4,290,518	316,923	231,534	1,499,366	38,674	2,086,497	196,915	154,742	351,657	4,691,770	(15,082)	4,676,688
<b>Totals</b>	<b>272,457,440</b>	<b>20,125,336</b>	<b>14,702,948</b>	<b>95,213,103</b>	<b>5,574,200</b>	<b>135,615,587</b>	<b>12,504,521</b>	<b>5,802,477</b>	<b>18,306,998</b>	<b>297,937,831</b>	<b>(76,855)</b>	<b>297,860,976</b>

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, 2018**

**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, 2018**

**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, 2018**

**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 2018 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, 2018**

**NOTE 3 COLLECTIVE NET PENSION LIABILITY OF PARTICIPATING EMPLOYERS**

The following table presents the components of the June 30, 2018 collective net pension liability.

Employers' total pension liability	\$ 3,622,468,244
Plan fiduciary net position	<u>2,666,025,302</u>
Total employers' net pension liability	<u><u>\$ 956,442,942</u></u>
Fiduciary net position as a percentage of total pension liability	 <u><u>73.60%</u></u>

Net pension liability (asset) by sub plan:

General employees with social security	\$ 382,458,821
General employees without social security	233,587,538
Police officers and firefighters with social security	67,939,143
Police officers and firefighters without social security	<u>272,457,440</u>
Total employers' net pension liability	<u><u>\$ 956,442,942</u></u>

The collective total pension liability as of June 30, 2018 is based upon the June 30, 2018 actuarial valuation. The actuarial assumptions used in the June 30, 2018 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, 2018, 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
- Investment rate of return 7.00%, net of pension plan investment expense, 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, 2018**

**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, 2018 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  
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND  
PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018**

**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	\$ 515,945,050	\$ 382,458,821	\$ 227,784,534
General employees without social security	381,165,643	\$ 233,587,538	151,919,018
Police officers and firefighters with social security	112,401,059	\$ 67,939,143	44,649,681
Police officers and firefighters without social security	401,253,909	\$ 272,457,440	151,666,939
Total	<u>\$ 1,410,765,661</u>	<u>\$ 956,442,942</u>	<u>\$ 576,020,172</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, 2018, the average of the expected remaining service lives of all employees calculated by our external actuaries is 4.97 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, 2018**

**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, 2018, 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
2019	\$ 63,979,747	\$ 39,684,477	\$ 9,499,760	\$ 41,781,585
2020	55,086,675	32,408,163	7,514,440	35,203,338
2021	42,302,105	24,638,037	4,072,956	17,715,978
2022	48,212,317	30,327,066	5,496,523	22,607,688
Thereafter	-	-	-	-
Total	<u>\$ 209,580,844</u>	<u>\$ 127,057,743</u>	<u>\$ 26,583,679</u>	<u>\$ 117,308,589</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	\$ 79,098,474	\$ 26,803,362	\$ 19,015,940	\$ 7,070,349	\$ 26,208,823
Interest on the TPL and net cash flow	231,872,594	82,833,046	66,164,114	18,664,269	64,211,165
Member contributions	(24,995,625)	(7,414,261)	(7,090,710)	(1,550,674)	(8,939,980)
Projected earnings on plan investments	(198,283,240)	(72,812,764)	(60,806,621)	(15,667,752)	(48,996,103)
Expensed portion of current-period differences between projected and actual earnings on plan investments	9,708,657	3,564,891	2,977,310	767,149	2,399,307
Expensed portion of current-period changes of assumptions	88,635,260	32,821,322	25,052,814	6,777,974	23,983,150
Expensed portion of current-period differences between expected and actual experience	11,297,626	13,206,885	3,142,815	(1,902,321)	(3,149,753)
Other	157,310,533	(28,794,565)	(41,980,875)	211,700	227,874,273
Recognition of beginning deferred outflows of resources as pension expense	25,681,280	5,557,299	3,799,902	1,977,130	14,346,949
Recognition of beginning deferred intflows of resources as pension expense	(2,448,647)	-	(2,448,647)	-	-
Collective Pension Expense	<u>\$ 377,876,912</u>	<u>\$ 55,765,215</u>	<u>\$ 7,826,042</u>	<u>\$ 16,347,824</u>	<u>\$ 297,937,831</u>

**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, 2018, 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, 2018. The State of Connecticut CAFR is available at [www.osc.ct.gov/reports](http://www.osc.ct.gov/reports). The supporting actuarial information is included in the June 30, 2018, 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](http://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](mailto: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  
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**General Employees With Social Security**

<b>Employer</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>Thereafter</b>
Andover Education	\$ 147,096	\$ 127,578	\$ 103,498	\$ 118,369	\$ -	\$ -
Andover Selectmen	101,008	86,366	68,812	78,876	-	-
Ansonia Housing	137,394	116,108	94,537	110,423	-	-
Ansonia Clerical	642,405	551,316	409,793	467,959	-	-
Ansonia Town	507,151	436,582	350,334	397,892	-	-
Beacon Falls Supervisors	117,405	101,009	78,559	88,711	-	-
Beacon Falls Town	154,929	132,826	92,483	105,272	-	-
Bethany Public Works	75,180	63,681	50,499	58,994	-	-
Bethlehem Public Works	74,122	64,177	32,589	38,110	-	-
Bozrah Education	195,798	172,418	127,414	136,964	-	-
Bozrah Town	119,839	104,089	86,660	98,666	-	-
Branford Education	1,830,895	1,574,403	1,214,354	1,399,967	-	-
Branford Selectman	1,803,059	1,539,714	1,152,105	1,335,589	-	-
Bridgeport Housing	1,641,068	1,424,151	1,246,298	1,388,882	-	-
Bridgeport Port Authority	25,375	21,573	16,795	19,704	-	-
Bristol Housing	473,980	411,869	325,826	356,469	-	-
Canterbury Town	99,333	84,360	61,771	72,347	-	-
Chester Board of Education	8,465	7,267	5,747	6,771	-	-
Clinton Secretarial	360,916	310,440	235,926	269,458	-	-
Clinton Supervisory	152,313	127,822	79,280	94,721	-	-
Clinton Town	199,096	170,345	131,994	151,625	-	-
Colchester Housing	14,641	12,483	9,719	11,250	-	-
Coventry Housing	29,960	25,806	19,627	22,615	-	-
Danbury Housing	524,703	451,044	335,315	382,763	-	-
Darien Housing	7,474	6,225	8,347	9,566	-	-
Deep River BOE	3,963	3,066	2,041	2,969	-	-
Derby Housing	62,700	53,653	45,393	51,886	-	-
East Haddam Town	110,761	94,799	78,944	90,374	-	-
East Hampton Housing	27,898	24,018	17,591	20,071	-	-
East Hartford Housing	382,784	327,892	253,931	293,358	-	-
Ellington Education	1,240,678	1,082,260	863,628	954,477	-	-
Ellington Lunch	44,911	38,228	29,970	34,274	-	-
Ellington Town	235,157	202,221	166,029	189,454	-	-
Ellington Van Drivers	27,319	23,492	16,549	18,564	-	-
Enfield Housing	183,591	157,237	114,927	131,185	-	-
Essex BOE	19,021	16,469	12,996	14,880	-	-
Greenwich Housing	780,820	671,533	501,222	571,812	-	-
Griswold Education	1,227,326	1,059,890	796,839	914,021	-	-
Griswold Selectmen	341,198	295,757	226,527	252,558	-	-
Groton Housing	(13,107)	(12,898)	(1,455)	(29)	-	-

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SUPPLEMENTARY SCHEDULE  
SCHEDULE OF NET DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES BY EMPLOYER TO BE  
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**General Employees With Social Security**

<b>Employer</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>Thereafter</b>
Hamden Education	\$ 568,858	\$ 500,000	\$ 376,480	\$ 415,633	\$ -	\$ -
Hamden BOE	1,184,721	1,030,577	711,206	794,973	-	-
Hamden Schools	468,763	410,359	302,952	330,983	-	-
Hamden Town	1,793,978	1,560,923	1,127,905	1,271,909	-	-
Hartford Housing	662,990	570,443	478,096	536,884	-	-
Hartford Edu.(Local 566)	2,874,263	2,474,105	1,934,479	2,186,777	-	-
Hartford Union (Local 818)	66,581	59,915	56,446	61,758	-	-
Hartford City (1716)	2,757,063	2,323,076	1,739,905	2,071,653	-	-
Lebanon Town Hall	242,230	210,875	160,366	179,571	-	-
Lebanon Highway	131,476	113,126	85,832	97,930	-	-
Lisbon School Dist.	44,266	37,990	27,110	31,709	-	-
Lisbon Town	126,840	109,377	75,980	87,811	-	-
Manchester Housing	277,694	236,648	177,330	205,036	-	-
Mansfield Education	992,169	854,341	644,762	736,164	-	-
Mansfield Town	1,733,812	1,489,295	1,092,043	1,250,604	-	-
Meriden Housing	326,631	283,176	238,780	269,296	-	-
Middlefield Town	92,192	77,316	62,213	75,319	-	-
Middletown Housing	241,972	207,151	158,614	180,971	-	-
Milford Housing	113,307	96,918	73,858	85,419	-	-
Montville Housing	4,183	3,119	1,445	2,601	-	-
Montville Education	1,122,201	961,505	735,153	845,979	-	-
Montville Town	1,255,607	1,086,328	848,857	970,505	-	-
Naugatuck Housing	149,402	129,229	98,595	112,368	-	-
New Britain Housing	485,084	418,910	339,909	385,280	-	-
New London Housing	68,261	53,710	35,836	48,922	-	-
New London Public Works	1,709,475	1,491,499	842,547	942,006	-	-
Norwalk Housing	472,021	404,525	273,535	316,047	-	-
Oxford Education	926,767	798,060	625,745	705,366	-	-
Oxford Town	740,423	642,373	508,622	575,746	-	-
Southington Health District	78,827	69,748	62,102	69,565	-	-
Portland Housing	82,256	72,694	62,494	68,653	-	-
Preston Town	256,333	222,508	177,605	200,244	-	-
Prospect Public Works	125,907	109,338	93,222	103,854	-	-
Putnam Housing	158,293	137,122	117,189	133,045	-	-
Redding Education	705,398	609,476	485,323	547,639	-	-
Redding Town	573,256	490,427	408,809	466,861	-	-
Seymour Housing	113,945	95,513	69,769	84,400	-	-
Seymour Education	922,537	792,878	599,459	684,327	-	-
Seymour Town	805,468	690,582	519,639	605,231	-	-
Shelton Housing	16,489	14,158	10,689	12,256	-	-



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General Employees With Social Security							
Employer	FY2019	FY2020	FY2021	FY2022	FY2023	Thereafter	
Southington Housing	\$ 55,927	\$ 47,839	\$ 36,377	\$ 41,642	\$ -	\$ -	-
Southington Dog	33,815	29,601	29,423	31,808	-	-	-
Southington Education	3,682,985	3,198,079	2,492,321	2,817,574	-	-	-
Southington Lunch	107,660	92,106	75,270	85,262	-	-	-
Southington Sewer	195,448	167,332	136,553	155,706	-	-	-
Southington Town	2,062,843	1,764,115	1,347,501	1,546,366	-	-	-
Southington Water	422,217	361,991	275,582	318,494	-	-	-
Stamford Housing	1,108,124	957,418	760,818	866,931	-	-	-
Stratford Housing	275,439	234,597	190,267	219,383	-	-	-
Thompson Town	139,910	115,558	129,989	154,209	-	-	-
Tolland Cnty Mutual Aid	209,943	182,652	144,526	160,873	-	-	-
Torrington Housing	127,531	107,624	73,645	89,549	-	-	-
Trumbull Monroe Health	(43,378)	(38,606)	-	(2)	-	-	-
Rockville (Vernon) Hsg.	181,962	154,950	118,348	136,760	-	-	-
Wallingford HA	169,292	148,506	112,110	124,911	-	-	-
Waterford LC1303	961,687	830,069	654,942	740,355	-	-	-
Waterford Custodial	445,906	382,433	301,417	344,975	-	-	-
Waterford Local 161	192,933	166,242	133,138	150,080	-	-	-
Waterford Cafe 224	80,042	68,248	52,545	61,136	-	-	-
Waterford Para-Pro's	454,875	395,269	310,721	349,331	-	-	-
Waterford Non-union	447,300	385,811	307,203	346,552	-	-	-
Waterford Government	444,979	382,735	289,827	332,500	-	-	-
Waterford Town	648,785	556,421	442,444	506,426	-	-	-
Watertown Golf	(9,923)	(8,830)	-	-	-	-	-
Watertown Town Supv.	12,217	4,984	(3,210)	6,908	-	-	-
Watertown Town	74,507	61,723	66,631	77,629	-	-	-
West Hartford Housing	300,100	257,668	194,460	222,319	-	-	-
West Haven Housing	524,520	454,594	355,118	395,316	-	-	-
Weston Education	1,392,747	1,200,658	949,393	1,075,239	-	-	-
Weston Highway	289,386	247,883	179,044	208,210	-	-	-
Weston Lunch	-	-	-	-	-	-	-
Weston Salary	459,831	396,089	280,822	318,087	-	-	-
Weston Town	642,865	550,684	427,596	492,318	-	-	-
Wethersfield Housing	108,845	93,259	72,489	81,867	-	-	-
Winchester Housing	10,457	8,673	10,037	12,135	-	-	-
Windsor Locks Housing	36,719	30,623	23,130	28,160	-	-	-
Windsor Locks Edu.	661,678	567,062	411,714	475,820	-	-	-
Windsor Locks Para's	313,807	270,158	202,616	232,098	-	-	-

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**General Employees With Social Security**

<b>Employer</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>Thereafter</b>
Windsor Locks Town	\$ 930,250	\$ 803,377	\$ 622,375	\$ 704,589	\$ -	\$ -
Woodbridge Education	511,229	438,882	331,523	372,685	-	-
Woodbridge Town	867,156	748,612	605,699	676,669	-	-
Woodstock Education	168,006	144,790	112,150	127,048	-	-
Woodstock Town	296,822	254,245	190,880	219,717	-	-
Norwich Housing	327,246	282,372	219,978	249,360	-	-
District #4 – Custodians	139,648	119,483	90,501	104,402	-	-
District #4 - B. of Ed	53,313	45,756	34,881	40,483	-	-
District #4 - Non-Cert.	241,261	208,734	158,691	183,771	-	-
District #4 –Secretarial	121,786	104,394	86,142	98,436	-	-
Regional District 16	39,720	34,279	21,243	24,161	-	-
Regional District 19	513,570	441,972	332,951	380,602	-	-
Watertown Fire District	116,342	100,366	74,552	86,802	-	-
Westport Health Dept.	167,634	142,635	105,694	123,233	-	-
East Shore Health District	172,212	150,401	123,062	134,723	-	-
L. Naugatuck Valley Health	276,023	238,299	195,587	220,739	-	-
Quinnipiak Valley Health	136,021	115,910	86,476	100,631	-	-
Uncas Health District	140,884	120,793	90,723	104,026	-	-
Willimantic Housing	249,234	210,981	148,658	178,604	-	-
Jewett City Street	27,574	21,616	7,981	13,737	-	-
Southeast Ct. Planning	128,435	109,986	74,167	85,218	-	-
Southeast Ct Water	104,372	89,219	67,358	78,142	-	-
South Norwalk Electric	199,532	170,324	159,726	184,384	-	-
Norwalk 1st Tax Dist.	462,846	397,467	313,594	361,140	-	-
Norwalk 2nd Tax Dist.	733,297	631,908	525,395	597,874	-	-
Connecticut Housing	59,597	52,512	57,488	63,636	-	-
Southeast Ct Tourism	(18,808)	(19,438)	(24,492)	(22,534)	-	-
<b>Total</b>	<b>\$ 63,979,747</b>	<b>\$ 55,086,675</b>	<b>\$ 42,302,105</b>	<b>\$ 48,212,317</b>	<b>\$ -</b>	<b>\$ -</b>

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM  
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**General Employees Without Social Security**

<b>Employer</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>Thereafter</b>
Bridgeport Education	\$ 11,487,921	\$ 9,251,640	\$ 6,763,941	\$ 8,529,811	\$ -	\$ -
Bridgeport Grants	5,454	(6,861)	96,144	118,653	-	-
Bridgeport City	9,515,540	7,741,727	6,266,663	7,688,225	-	-
East Haven Education	1,230,308	1,015,833	751,245	916,513	-	-
East Haven Town	1,746,192	1,439,872	1,093,310	1,322,230	-	-
New Britain Education	6,359,431	5,246,713	4,036,715	4,895,535	-	-
New Britain City	6,524,135	5,389,749	4,048,623	4,921,258	-	-
GNH WPCA	1,936,216	1,603,652	1,079,204	1,321,139	-	-
Mattabassett District	879,280	725,838	502,192	613,702	-	-
<b>Total</b>	<b>\$ 39,684,477</b>	<b>\$ 32,408,163</b>	<b>\$ 24,638,037</b>	<b>\$ 30,327,066</b>	<b>\$ -</b>	<b>\$ -</b>

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**Police Officers and Firefighters With Social Security**

<b>Employer</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>Thereafter</b>
Beacon Falls Police	\$ 73,477	\$ 58,774	\$ 27,295	\$ 35,235	\$ -	\$ -
Cromwell Police	427,993	324,070	139,016	221,750	-	-
Derby Police	614,102	478,015	262,605	358,478	-	-
Easton Police	315,789	249,285	136,733	184,137	-	-
Hamden Police	1,849,544	1,512,354	786,037	1,027,903	-	-
Mansfield Fire	244,386	193,208	89,830	124,993	-	-
Middlefield Police	(23,162)	(20,614)	-	-	-	-
Monroe Police	681,415	525,493	272,457	393,293	-	-
Montville Police	431,895	338,142	170,070	246,419	-	-
New Fairfield Police	85,400	64,486	26,197	44,416	-	-
Oxford Police	248,081	206,896	134,637	163,737	-	-
Plymouth Police	469,013	368,609	208,824	288,159	-	-
Putnam Police	304,705	245,103	156,546	195,806	-	-
Redding Police	289,537	223,276	119,742	168,235	-	-
Southington Fire	554,692	430,578	226,622	311,460	-	-
Waterford Fire	140,683	110,466	48,971	70,585	-	-
Waterford Police	823,218	649,549	385,413	500,050	-	-
Weston Police	363,643	282,650	153,450	216,653	-	-
Winchester Police	431,937	351,066	195,713	250,479	-	-
Windsor Dog	9,995	7,363	3,651	5,753	-	-
Windsor Locks Police	490,310	381,034	206,717	285,539	-	-
Woodbridge Police	450,364	358,030	222,616	272,995	-	-
Cromwell Fire	104,750	84,908	47,737	60,679	-	-
Easton Firefighters	117,993	91,699	52,077	69,769	-	-
<b>Total</b>	<b>\$ 9,499,760</b>	<b>\$ 7,514,440</b>	<b>\$ 4,072,956</b>	<b>\$ 5,496,523</b>	<b>\$ -</b>	<b>\$ -</b>

**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**

**Police Officers and Firefighters Without Social Security**

<b>Employer</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>Thereafter</b>
Ansonia Police	\$ 1,198,209	\$ 1,005,165	\$ 527,669	\$ 649,343	\$ -	\$ -
Branford Fire	1,064,170	881,232	426,044	554,739	-	-
Bridgeport Fire	6,954,893	5,810,209	2,972,730	3,695,548	-	-
Bridgeport Police	10,941,360	9,205,942	5,007,641	6,266,180	-	-
East Haven Fire	1,278,273	1,065,426	532,673	673,731	-	-
East Haven Police	1,464,756	1,193,746	503,669	692,479	-	-
Manchester Fire	2,280,619	1,904,645	932,062	1,169,367	-	-
New Britain Fire	2,162,788	1,781,514	899,729	1,186,143	-	-
New Britain Police	3,219,536	2,625,049	1,239,643	1,692,677	-	-
New London Fire	974,074	1,251,506	605,348	761,959	-	-
New London Fire Chief	17,967	13,340	7,414	11,410	-	-
New London Police	1,902,633	1,572,354	745,560	963,903	-	-
Seymour Police	1,084,892	901,461	463,951	607,990	-	-
Shelton Police	1,602,626	1,322,651	599,564	764,187	-	-
Southington Police	1,995,783	1,665,423	861,925	1,085,990	-	-
Stonington Police	1,012,427	836,017	385,322	506,178	-	-
Windsor Police	1,622,354	1,343,929	608,201	794,385	-	-
West Haven Fire	361,142	294,109	156,870	209,304	-	-
West Shore Fire District	643,083	529,620	239,963	322,175	-	-
<b>Total</b>	<b>\$ 41,781,585</b>	<b>\$ 35,203,338</b>	<b>\$ 17,715,978</b>	<b>\$ 22,607,688</b>	<b>\$ -</b>	<b>\$ -</b>