

**CONNECTICUT MUNICIPAL EMPLOYEES
RETIREMENT SYSTEM**

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

YEAR ENDED JUNE 30, 2020



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**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, 2020, 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, 2020 (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, 2020, 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, 2020. 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 13, 2021

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
YEAR ENDED JUNE 30, 2020**

General Employees with Social Security

<u>Employer</u>	<u>2020 Actuarial Payroll</u>	<u>2020 Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>
Andover Education	\$ 530,415	\$ 73,418	0.207111%
Andover Selectmen	583,046	80,704	0.227662%
Ansonia Housing	732,388	101,375	0.285976%
Ansonia Clerical	2,658,610	367,997	1.038109%
Ansonia Town	2,043,113	282,802	0.797775%
Beacon Falls Supervisors	469,073	64,928	0.183159%
Beacon Falls Town	681,832	94,377	0.266235%
Bethany Public Works	513,582	71,089	0.200539%
Bethlehem Public Works	254,427	35,217	0.099346%
Bozrah Education	707,379	97,914	0.276211%
Bozrah Town	485,581	67,213	0.189605%
Branford Education	7,597,375	1,051,608	2.966551%
Branford Selectman	8,027,064	1,111,084	3.134332%
Bridgeport Housing	6,265,567	867,262	2.446519%
Bridgeport Port Authority	121,761	16,854	0.047544%
Bristol Housing	1,749,007	242,093	0.682936%
Canterbury Town	490,072	67,835	0.191359%
Chester Board of Education	36,784	5,092	0.014363%
Clinton Secretarial	1,410,441	195,229	0.550736%
Clinton Supervisory	901,494	124,782	0.352007%
Clinton Town	874,178	121,001	0.341341%
Colchester Housing	66,000	9,136	0.025771%
Coventry Housing	224,310	31,048	0.087586%
Danbury Housing	2,392,758	331,199	0.934301%
Darien Housing	56,701	7,848	0.022140%
Deep River BOE	70,857	9,808	0.027668%
Derby Housing	135,151	18,707	0.052772%
East Haddam Town	256,399	35,490	0.100116%
East Hampton Housing	92,961	12,868	0.036299%
East Hartford Housing	1,415,641	195,949	0.552766%
Ellington Education	4,908,080	679,363	1.916461%
Ellington Lunch	155,473	21,520	0.060708%
Ellington Town	739,317	102,334	0.288682%
Ellington Van Drivers	58,106	8,043	0.022689%

See accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
YEAR ENDED JUNE 30, 2020**

General Employees with Social Security

<u>Employer</u>	<u>2020 Actuarial Payroll</u>	<u>2020 Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>
Enfield Housing	\$ 882,636	\$ 122,172	0.344643%
Essex BOE	54,066	7,484	0.021111%
Greenwich Housing	3,100,018	429,096	1.210466%
Griswold Education	4,470,831	618,840	1.745728%
Griswold Selectmen	1,227,276	169,876	0.479215%
Groton Housing	-	-	0.000000%
Hamden Education	2,118,882	293,290	0.827361%
Hamden BOE	4,911,271	679,805	1.917707%
Hamden Schools	1,310,865	181,446	0.511854%
Hamden Town	7,061,287	977,404	2.757225%
Hartford Housing	3,147,654	435,689	1.229066%
Hartford Edu.(Local 566)	11,336,513	1,569,169	4.426574%
Hartford Union (Local 818)	201,661	27,913	0.078743%
Hartford City (1716)	12,182,238	1,686,232	4.756805%
Lebanon Town Hall	834,036	115,445	0.325666%
Lebanon Highway	527,288	72,986	0.205890%
Lisbon School Dist.	185,329	25,653	0.072366%
Lisbon Town	454,440	62,902	0.177445%
Manchester Housing	1,192,328	165,039	0.465569%
Mansfield Education	3,724,618	515,551	1.454354%
Mansfield Town	6,906,572	955,989	2.696813%
Meriden Housing	975,749	135,060	0.381001%
Middlefield Town	420,392	58,190	0.164151%
Middletown Housing	1,045,063	144,655	0.408066%
Milford Housing	591,606	81,889	0.231005%
Montville Housing	31,822	4,405	0.012426%
Montville Education	3,991,812	552,536	1.558685%
Montville Town	4,882,188	675,779	1.906351%
Naugatuck Housing	538,217	74,499	0.210158%
New Britain Housing	1,520,865	210,514	0.593853%
New London Housing	210,561	29,145	0.082218%
New London Public Works	5,095,578	705,316	1.989673%
Norwalk Housing	1,497,583	207,291	0.584762%
Oxford Education	3,746,329	518,556	1.462831%
Oxford Town	2,906,661	402,332	1.134965%

See accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
YEAR ENDED JUNE 30, 2020**

General Employees with Social Security

Employer	2020 Actuarial Payroll	2020 Employer Contributions	2020 Employer Allocation Percentage
Southington Health District	\$ 228,285	\$ 31,599	0.089139%
Portland Housing	224,314	31,049	0.087588%
Preston Town	720,127	99,678	0.281188%
Prospect Public Works	546,503	75,645	0.213393%
Putnam Housing	706,225	97,754	0.275760%
Redding Education	2,622,369	362,981	1.023958%
Redding Town	2,514,884	348,103	0.981988%
Seymour Housing	593,743	82,184	0.231839%
Seymour Education	4,130,116	571,679	1.612689%
Seymour Town	3,434,987	475,461	1.341261%
Shelton Housing	68,803	9,524	0.026866%
Southington Housing	165,251	22,874	0.064526%
Southington Dog	100,837	13,958	0.039374%
Southington Education	13,682,927	1,893,954	5.342780%
Southington Lunch	438,379	60,679	0.171174%
Southington Sewer	1,095,857	151,686	0.427900%
Southington Town	9,315,348	1,289,405	3.637369%
Southington Water	1,991,933	275,718	0.777791%
Stamford Housing	4,427,770	612,880	1.728914%
Stratford Housing	1,360,836	188,363	0.531366%
Thompson Town	1,527,461	211,427	0.596429%
Tolland Cnty Mutual Aid	810,145	112,138	0.316338%
Torrington Housing	566,601	78,427	0.221241%
Trumbull Monroe Health	-	-	0.000000%
Rockville (Vernon) Hsg.	694,367	96,112	0.271130%
Wallingford HA	583,439	80,758	0.227816%
Waterford LC1303	3,833,630	530,641	1.496920%
Waterford Custodial	1,971,870	272,941	0.769957%
Waterford Local 161	750,016	103,815	0.292859%
Waterford Cafe 224	306,696	42,452	0.119756%
Waterford Para-Pro's	1,726,766	239,014	0.674251%
Waterford Non-union	1,838,410	254,468	0.717845%
Waterford Government	1,740,222	240,877	0.679505%
Waterford Town	2,714,207	375,693	1.059818%

See accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
YEAR ENDED JUNE 30, 2020**

General Employees with Social Security

Employer	2020 Actuarial Payroll	2020 Employer Contributions	2020 Employer Allocation Percentage
Watertown Golf	\$ -	\$ -	0.000000%
Watertown Town Supv.	85,226	11,797	0.033278%
Watertown Town	588,566	81,468	0.229818%
West Hartford Housing	1,460,630	202,176	0.570333%
West Haven Housing	2,264,356	313,426	0.884164%
Weston Education	5,044,303	698,219	1.969652%
Weston Highway	807,695	111,799	0.315381%
Weston Salary	1,768,976	244,857	0.690733%
Weston Town	2,749,109	380,524	1.073446%
Wethersfield Housing	460,706	63,770	0.179892%
Winchester Housing	87,709	12,141	0.034248%
Windsor Locks Housing	157,556	21,808	0.061521%
Windsor Locks Edu.	2,794,196	386,765	1.091051%
Windsor Locks Para's	1,424,363	197,156	0.556172%
Windsor Locks Town	3,908,650	541,025	1.526213%
Woodbridge Education	2,058,389	284,916	0.803740%
Woodbridge Town	3,460,029	478,927	1.351039%
Woodstock Education	774,958	107,267	0.302598%
Woodstock Town	981,982	135,923	0.383435%
Norwich Housing	1,397,127	193,386	0.545537%
District #4 – Custodians	623,581	86,314	0.243490%
District #4 - B. of Ed	196,131	27,148	0.076583%
District #4 - Non-Cert.	705,064	97,593	0.275307%
District #4 –Secretarial	437,867	60,608	0.170974%
Regional District 16	115,000	15,918	0.044904%
Regional District 19	1,851,222	256,241	0.722848%
Watertown Fire District	398,367	55,141	0.155551%
Westport Health Dept.	663,654	91,861	0.259137%
East Shore Health District	807,292	111,743	0.315224%
L. Naugatuck Valley Health	875,726	121,215	0.341945%
Quinnipiak Valley Health	491,241	67,996	0.191815%
Uncas Health District	603,861	83,585	0.235790%
Willimantic Housing	1,087,275	150,498	0.424549%
Jewett City Street	163,073	22,572	0.063675%

See accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
YEAR ENDED JUNE 30, 2020**

General Employees with Social Security

Employer	2020 Actuarial Payroll	2020 Employer Contributions	2020 Employer Allocation Percentage
Southeast Ct. Planning	\$ 477,123	\$ 66,042	0.186302%
Southeast Ct Water	469,984	65,054	0.183515%
South Norwalk Electric	908,784	125,791	0.354853%
Norwalk 1st Tax Dist.	1,895,084	262,312	0.739974%
Norwalk 2nd Tax Dist.	2,571,433	355,931	1.004069%
Connecticut Housing	62,481	8,648	0.024397%
Totals	\$ 256,101,271	\$ 35,448,833	100.000000%

See accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
YEAR ENDED JUNE 30, 2020**

General Employees without Social Security

Employer	2020 Actuarial Payroll	2020 Employer Contributions	2020 Employer Allocation Percentage
Bridgeport Education	\$ 39,491,307	\$ 5,995,690	29.429254%
Bridgeport Grants	268,875	40,821	0.200368%
Bridgeport City	35,848,446	5,442,619	26.714563%
East Haven Education	3,804,209	577,567	2.834929%
East Haven Town	5,028,772	763,483	3.747483%
New Britain Education	20,627,263	3,131,693	15.371610%
New Britain City	20,167,900	3,061,952	15.029289%
GNH WPCA	6,098,172	925,843	4.544409%
Mattabassett District	2,855,706	433,562	2.128096%
Totals	\$ 134,190,650	\$ 20,373,230	100.000000%

See accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
YEAR ENDED JUNE 30, 2020**

Police Officers and Firefighters with Social Security

Employer	2020 Actuarial Payroll	2020 Employer Contributions	2020 Employer Allocation Percentage
Beacon Falls Police	\$ 298,279	\$ 59,505	0.670493%
Cromwell Police	2,750,078	548,623	6.181821%
Derby Police	3,811,928	760,456	8.568722%
Easton Police	1,699,863	339,112	3.821073%
Mansfield Fire	1,550,935	309,402	3.486302%
Middlefield Police	-	-	0.000000%
Monroe Police	3,482,952	694,827	7.829227%
Montville Police	2,450,717	488,903	5.508896%
New Fairfield Police	436,190	87,017	0.980499%
Oxford Police	1,271,056	253,568	2.857170%
Plymouth Police	2,501,919	499,117	5.623991%
Putnam Police	1,486,571	296,562	3.341620%
Redding Police	1,868,949	372,844	4.201156%
Southington Fire	3,390,594	676,402	7.621618%
Waterford Fire	1,009,349	201,359	2.268886%
Waterford Police	4,741,815	945,962	10.658988%
Weston Police	2,189,527	436,797	4.921774%
Winchester Police	2,081,009	415,148	4.677840%
Windsor Dog	70,444	14,053	0.158349%
Windsor Locks Police	3,104,920	619,412	6.979460%
Woodbridge Police	2,730,609	544,739	6.138057%
Cromwell Fire	798,410	159,278	1.794723%
Easton Firefighters	760,425	151,700	1.709337%
Totals	\$ 44,486,539	\$ 8,874,786	100.000000%

See accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
YEAR ENDED JUNE 30, 2020**

Police Officers and Firefighters without Social Security

Employer	2020 Actuarial Payroll	2020 Employer Contributions	2020 Employer Allocation Percentage
Ansonia Police	\$ 4,316,128	\$ 892,361	2.540925%
Branford Fire	4,347,131	898,771	2.559177%
Bridgeport Fire	27,573,817	5,700,898	16.232839%
Bridgeport Police	38,348,186	7,928,504	22.575762%
East Haven Fire	5,246,346	1,084,684	3.088549%
East Haven Police	5,514,469	1,140,119	3.246394%
Hamden Police & Fire	8,658,704	1,790,191	5.097421%
Manchester Fire	8,236,025	1,702,802	4.848588%
New Britain Fire	9,672,627	1,999,820	5.694322%
New Britain Police	14,495,233	2,996,895	8.533413%
New London Fire	5,490,375	1,135,137	3.232210%
New London Fire Chief	-	-	0.000000%
New London Police	7,031,519	1,453,769	4.139489%
Seymour Police	3,529,213	729,666	2.077665%
Shelton Police	5,598,181	1,157,426	3.295676%
Southington Police	8,340,845	1,724,473	4.910296%
Stonington Police	4,164,606	861,034	2.451724%
Windsor Police	4,542,301	939,122	2.674074%
West Haven Fire	2,120,865	438,490	1.248563%
West Shore Fire District	2,637,847	545,376	1.552913%
Totals	\$ 169,864,418	\$ 35,119,538	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, 2020**

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
	2020 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 Proportionate and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Proportionate 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 Proportionate and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Andover Education	\$ 813,329	\$ 53,885	\$ 85,352	\$ 133,914	\$ 41,378	\$ 314,529	\$ 103,980	\$ 108,194	\$ 212,174	\$ 200,523	\$ (16,538)	\$ 183,985
Andover Selectmen	894,033	59,232	93,821	147,202	148,224	448,479	114,298	11,581	125,879	220,420	31,173	251,593
Ansonia Housing	1,123,034	74,404	117,852	184,906	129,313	506,475	143,574	49,216	192,790	276,879	3,167	280,046
Ansonia Clerical	4,076,675	270,091	427,811	671,221	100,657	1,469,780	521,182	44,192	565,374	1,005,087	24,565	1,029,652
Ansonia Town	3,132,879	207,562	328,768	515,825	20,973	1,073,128	400,523	70,040	470,563	772,398	(25,219)	747,179
Beacon Falls Supervisors	719,269	47,654	75,481	118,427	15,550	257,112	91,955	30,315	122,270	177,333	(3,205)	174,128
Beacon Falls Town	1,045,510	69,268	109,717	172,142	31,570	382,697	133,663	15,449	149,112	257,766	15,449	273,215
Bethany Public Works	787,521	52,175	82,643	129,665	138,321	402,804	100,681	12,305	112,986	194,160	28,925	223,085
Bethlehem Public Works	390,134	25,847	40,941	64,235	14,878	145,901	49,877	3,562	53,439	96,186	23,306	119,492
Bozrah Education	1,084,686	71,863	113,828	178,593	84,565	448,849	138,672	-	138,672	267,425	51,910	319,335
Bozrah Town	744,583	49,331	78,137	122,595	20,382	270,445	95,191	4,352	99,543	183,574	2,416	185,990
Branford Education	11,649,707	771,824	1,222,534	1,918,113	75,826	3,988,297	1,489,356	122,130	1,611,486	2,872,184	(30,050)	2,842,134
Branford Selectman	12,308,586	815,477	1,291,678	2,026,597	216,938	4,350,690	1,573,591	171,732	1,745,323	3,034,628	5,131	3,039,759
Bridgeport Housing	9,607,530	636,525	1,008,226	1,581,870	356,004	3,582,625	1,228,274	283,907	1,512,181	2,368,695	(97,910)	2,270,785
Bridgeport Port Authority	186,706	12,370	19,593	30,741	5,160	67,864	23,869	2,979	26,848	46,032	(780)	45,252
Bristol Housing	2,681,904	177,683	281,442	441,573	116,961	1,017,659	342,868	52,090	394,958	661,212	27,755	688,967
Canterbury Town	751,471	49,787	78,860	123,729	51,716	304,092	96,072	16,150	112,222	185,272	7,520	192,792
Chester Board of Education	56,404	3,737	5,919	9,287	1,370	20,313	7,211	851	8,062	13,906	(46)	13,860
Clinton Secretarial	2,162,752	143,288	226,962	356,095	3,151	729,496	276,497	27,019	303,516	533,217	(3,535)	529,682
Clinton Supervisory	1,382,339	91,584	145,064	227,601	93,174	557,423	176,725	63,245	239,970	340,810	20,396	361,206
Clinton Town	1,340,453	88,809	140,669	220,704	28,964	479,146	171,370	30,867	202,237	330,483	(3,568)	326,915
Colchester Housing	101,203	6,705	10,620	16,663	837	34,825	12,938	1,473	14,411	24,951	(796)	24,155

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, 2020**

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
	2020 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 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
Coventry Housing	\$ 343,952	\$ 22,788	\$ 36,095	\$ 56,631	\$ 59,091	\$ 174,605	\$ 43,973	\$ -	\$ 43,973	\$ 84,800	\$ 17,748	\$ 102,548
Danbury Housing	3,669,019	243,082	385,031	604,100	236,174	1,468,387	469,066	17,395	486,461	904,581	78,110	982,691
Darien Housing	86,944	5,760	9,124	14,315	964	30,163	11,115	1,171	12,286	21,436	(4,841)	16,595
Deep River BOE	108,653	7,199	11,402	17,890	15,151	51,642	13,891	5,491	19,382	26,788	2,446	29,234
Derby Housing	207,237	13,730	21,748	34,121	3,898	73,497	26,494	133,288	159,782	51,093	(40,172)	10,921
East Haddam Town	393,158	26,048	41,258	64,733	3,784	135,823	50,263	179,182	229,445	96,931	(55,547)	41,384
East Hampton Housing	142,547	9,444	14,959	23,470	2,042	49,915	18,224	16,192	34,416	35,144	(2,537)	32,607
East Hartford Housing	2,170,723	143,816	227,798	357,407	1,403	730,424	277,516	153,598	431,114	535,182	(52,251)	482,931
Ellington Education	7,525,982	498,616	789,785	1,239,145	248,971	2,776,517	962,159	-	962,159	1,855,498	118,973	1,974,471
Ellington Lunch	238,402	15,795	25,018	39,253	1,743	81,809	30,478	26,326	56,804	58,777	(10,876)	47,901
Ellington Town	1,133,660	75,108	118,968	186,656	5,471	386,203	144,933	132,718	277,651	279,499	(49,140)	230,359
Ellington Van Drivers	89,100	5,903	9,350	14,670	655	30,578	11,391	23,752	35,143	21,967	(5,639)	16,328
Enfield Housing	1,353,420	89,668	142,030	222,839	58,093	512,630	173,028	16,870	189,898	333,680	19,390	353,070
Essex BOE	82,903	5,493	8,700	13,650	3,991	31,834	10,599	9,545	20,144	20,439	(2,145)	18,294
Greenwich Housing	4,753,525	314,934	498,840	782,663	32,447	1,628,884	607,714	38,972	646,686	1,171,961	17,683	1,189,644
Griswold Education	6,855,510	454,196	719,425	1,128,753	138,645	2,441,019	876,442	375,624	1,252,066	1,690,196	(15,074)	1,675,122
Griswold Selectmen	1,881,887	124,680	197,487	309,851	46,151	678,169	240,590	88,787	329,377	463,971	4,435	468,406
Groton Housing	-	-	-	-	-	-	-	33,255	33,255	-	(27,911)	(27,911)
Hamden Education	3,249,064	215,259	340,961	534,955	264,904	1,356,079	415,376	98,510	513,886	801,042	121,165	922,207
Hamden BOE	7,530,875	498,941	790,299	1,239,951	750,534	3,279,725	962,784	16,925	979,709	1,856,704	345,477	2,202,181
Hamden Schools	2,010,061	133,172	210,938	330,955	78,579	753,644	256,976	188,580	445,556	495,572	18,599	514,171
Hamden Town	10,827,679	717,363	1,136,269	1,782,767	440,200	4,076,599	1,384,264	-	1,384,264	2,669,517	301,968	2,971,485
Hartford Housing	4,826,567	319,773	506,506	794,690	532,915	2,153,884	617,052	184,620	801,672	1,189,969	38,349	1,228,318

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, 2020**

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense	
	2020 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 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)	\$ 17,383,247	\$ 1,151,687	\$ 1,824,218	\$ 2,862,134	\$ 43,955	\$ 5,881,994	\$ 2,222,361	\$ 206,798	\$ 2,429,159	\$ 4,285,764	\$ (73,560)	\$ 4,212,204
Hartford Union (Local 818)	309,225	20,487	32,450	50,914	84,891	188,742	39,533	32,604	72,137	76,238	13,526	89,764
Hartford City (1716)	18,680,071	1,237,605	1,960,309	3,075,655	-	6,273,569	2,388,153	1,091,668	3,479,821	4,605,490	(496,065)	4,109,425
Lebanon Town Hall	1,278,897	84,730	134,209	210,569	128,251	557,759	163,501	57,164	220,665	315,306	29,448	344,754
Lebanon Highway	808,534	53,568	84,849	133,124	43,862	315,403	103,367	21,015	124,382	199,341	6,077	205,408
Lisbon School Dist.	284,183	18,828	29,822	46,790	2,834	98,274	36,331	2,322	38,653	70,064	1,837	71,901
Lisbon Town	696,830	46,167	73,126	114,732	1,839	235,864	89,086	16,442	105,528	171,800	6,330	178,130
Manchester Housing	1,828,299	121,130	191,864	301,028	34,120	648,142	233,739	94,496	328,235	450,759	(19,349)	431,410
Mansfield Education	5,711,278	378,387	599,348	940,356	23,477	1,941,568	730,158	312,234	1,042,392	1,408,091	(56,877)	1,351,214
Mansfield Town	10,590,440	701,645	1,111,373	1,743,705	259,717	3,816,440	1,353,934	227,762	1,581,696	2,611,027	44,723	2,655,750
Meriden Housing	1,496,199	99,127	157,013	246,348	41,167	543,655	191,281	159,351	350,632	368,881	(50,941)	317,940
Middlefield Town	644,624	42,708	67,648	106,137	22,611	239,104	82,412	113,099	195,511	158,929	(35,835)	123,094
Middletown Housing	1,602,484	106,169	168,167	263,847	73,425	611,608	204,869	34,364	239,233	395,085	5,432	400,517
Milford Housing	907,161	60,102	95,199	149,363	108,985	413,649	115,976	20,601	136,577	223,657	20,550	244,207
Montville Housing	48,797	3,233	5,121	8,034	602	16,990	6,238	9,630	15,868	12,031	(3,889)	8,142
Montville Education	6,120,988	405,532	642,344	1,007,815	7,794	2,063,485	782,537	464,839	1,247,376	1,509,103	(147,561)	1,361,542
Montville Town	7,486,280	495,986	785,619	1,232,609	176,259	2,690,473	957,083	80,969	1,038,052	1,845,710	35,863	1,881,573
Naugatuck Housing	825,295	54,678	86,607	135,884	64,982	342,151	105,510	41,992	147,502	203,473	7,085	210,558
New Britain Housing	2,332,073	154,506	244,730	383,974	51,543	834,753	298,144	181,158	479,302	574,962	(60,501)	514,461
New London Housing	322,872	21,391	33,883	53,161	-	108,435	41,278	172,223	213,501	79,603	(71,577)	8,026
New London Public Works	7,813,487	517,664	819,956	1,286,483	217,674	2,841,777	998,915	135,267	1,134,182	1,926,381	473,893	2,400,274
Norwalk Housing	2,296,372	152,141	240,984	378,095	3,691	774,911	293,580	248,625	542,205	566,161	(32,947)	533,214
Oxford Education	5,744,567	380,593	602,842	945,837	41,331	1,970,603	734,414	26,473	760,887	1,416,298	(2,942)	1,413,356

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, 2020**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense	
	2020 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
Oxford Town	\$ 4,457,031	\$ 295,290	\$ 467,726	\$ 733,846	\$ 153,993	\$ 1,650,855	\$ 569,809	\$ 10,964	\$ 580,773	\$ 1,098,861	\$ 50,435	\$ 1,149,296
Southington Health District	350,051	23,192	36,735	57,635	59,759	177,321	44,752	87,792	132,544	86,303	(4,437)	81,866
Portland Housing	343,960	22,788	36,096	56,633	55,820	171,337	43,974	38,761	82,735	84,802	4,217	89,019
Preston Town	1,104,231	73,158	115,879	181,811	30,121	400,969	141,170	169,389	310,559	272,243	(36,332)	235,911
Prospect Public Works	837,999	55,520	87,941	137,976	36,729	318,166	107,134	8,961	116,095	206,605	5,041	211,646
Putnam Housing	1,082,915	71,746	113,642	178,301	63,635	427,324	138,445	13,511	151,956	266,988	4,591	271,579
Redding Education	4,021,104	266,409	421,979	662,071	41,876	1,392,335	514,078	133,430	647,508	991,386	(28,083)	963,303
Redding Town	3,856,287	255,489	404,683	634,934	53,117	1,348,223	493,007	63,872	556,879	950,751	(52,760)	897,991
Seymour Housing	910,437	60,319	95,542	149,902	111,256	417,019	116,395	49,762	166,157	224,464	5,901	230,365
Seymour Education	6,333,063	419,582	664,599	1,042,733	283,769	2,410,683	809,650	26,188	835,838	1,561,389	85,321	1,646,710
Seymour Town	5,267,160	348,963	552,742	867,233	145,192	1,914,130	673,380	40,435	713,815	1,298,595	26,636	1,325,231
Shelton Housing	105,503	6,990	11,072	17,371	3,510	38,943	13,488	6,496	19,984	26,011	(397)	25,614
Southington Housing	253,395	16,788	26,592	41,721	53,972	139,073	32,395	179,374	211,769	62,473	(29,742)	32,731
Southington Dog	154,623	10,244	16,226	25,458	13,336	65,264	19,768	38,905	58,673	38,122	(10,771)	27,351
Southington Education	20,981,207	1,390,061	2,201,793	3,454,535	419,592	7,465,981	2,682,342	190,767	2,873,109	5,172,825	170,065	5,342,890
Southington Lunch	672,204	44,535	70,542	110,678	9,100	234,855	85,938	47,188	133,126	165,729	(16,511)	149,218
Southington Sewer	1,680,372	111,329	176,340	276,672	196,772	761,113	214,827	9,333	224,160	414,288	39,284	453,572
Southington Town	14,284,023	946,355	1,498,982	2,351,850	572,575	5,369,762	1,826,140	169,958	1,996,098	3,521,663	76,923	3,598,586
Southington Water	3,054,401	202,362	320,532	502,904	133,262	1,159,060	390,490	16,425	406,915	753,049	32,080	785,129
Stamford Housing	6,789,481	449,821	712,496	1,117,881	73,388	2,353,586	868,001	43,325	911,326	1,673,917	1,161	1,675,078
Stratford Housing	2,086,685	138,248	218,979	343,571	83,955	784,753	266,772	27,948	294,720	514,463	(4,549)	509,914
Thompson Town	2,342,189	155,176	245,792	385,639	759,191	1,545,798	299,437	42,120	341,557	577,456	122,637	700,093
Tolland Cnty Mutual Aid	1,242,266	82,303	130,365	204,538	45,481	462,687	158,817	35,726	194,543	306,275	11,136	317,411

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, 2020**

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense	
	2020 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 Contributions	Total Deferred Outflows of Resources	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Difference Between Expected and Actual Experience	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions
Torrington Housing	\$ 868,818	\$ 57,562	\$ 91,175	\$ 143,050	\$ 11,699	\$ 303,486	\$ 111,074	\$ 42,633	\$ 153,707	\$ 214,203	\$ (8,601)	\$ 205,602
Trumbull Monroe Health	-	-	-	-	-	-	-	-	-	-	(38,606)	(38,606)
Rockville (Vernon) Hsg.	1,064,733	70,541	111,734	175,307	68,109	425,691	136,121	251,510	387,631	262,505	(50,220)	212,285
Wallingford HA	894,638	59,272	93,884	147,301	39,986	340,443	114,375	10,275	124,650	220,569	25,557	246,126
Waterford LC1303	5,878,436	389,462	616,890	967,879	59,953	2,034,184	751,528	55,492	807,020	1,449,303	1,807	1,451,110
Waterford Custodial	3,023,637	200,324	317,304	497,839	145,235	1,160,702	386,557	42,509	429,066	745,464	12,194	757,658
Waterford Local 161	1,150,063	76,195	120,689	189,357	5,213	391,454	147,030	16,164	163,194	283,543	(7,569)	275,974
Waterford Cafe 224	470,284	31,158	49,352	77,432	29,253	187,195	60,123	34,547	94,670	115,947	(6,927)	109,020
Waterford Para-Pro's	2,647,798	175,424	277,863	435,957	165,014	1,054,258	338,508	245,587	584,095	652,803	2,113	654,916
Waterford Non-union	2,818,992	186,766	295,828	464,144	47,608	994,346	360,394	32,844	393,238	695,010	2,077	697,087
Waterford Government	2,668,430	176,791	280,028	439,354	137,639	1,033,812	341,145	94,797	435,942	657,890	8,586	666,476
Waterford Town	4,161,927	275,739	436,758	685,257	33,714	1,431,468	532,081	34,915	566,996	1,026,105	(24,811)	1,001,294
Watertown Golf	-	-	-	-	-	-	-	-	-	-	(8,831)	(8,831)
Watertown Town Supv.	130,683	8,658	13,714	21,517	3,210	47,099	16,707	123,934	140,641	32,219	(58,657)	(26,438)
Watertown Town	902,500	59,793	94,709	148,596	68,028	371,126	115,380	21,634	137,014	222,507	(18,337)	204,170
West Hartford Housing	2,239,709	148,387	235,038	368,766	113,621	865,812	286,336	45,837	332,173	552,191	29,987	582,178
West Haven Housing	3,472,130	230,038	364,369	571,683	150,674	1,316,764	443,894	-	443,894	856,039	58,929	914,968
Weston Education	7,734,864	512,455	811,706	1,273,538	69,666	2,667,365	988,863	399,223	1,388,086	1,906,997	(97,270)	1,809,727
Weston Highway	1,238,508	82,054	129,970	203,919	377	416,320	158,337	184,163	342,500	305,349	(48,948)	256,401
Weston Salary	2,712,523	179,712	284,655	446,614	65,847	976,828	346,782	40,274	387,056	668,761	41,891	710,652
Weston Town	4,215,445	279,284	442,374	694,069	77,756	1,493,483	538,923	118,630	657,553	1,039,299	(20,141)	1,019,158
Wethersfield Housing	706,440	46,804	74,135	116,315	81,427	318,681	90,315	41,070	131,385	174,170	5,700	179,870

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, 2020**

Employer	2020 Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense	
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on 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	Difference Between Expected and Actual Experience	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	\$ 134,493	\$ 8,910	\$ 14,114	\$ 22,144	\$ 67,346	\$ 112,514	\$ 17,194	\$ 23,905	\$ 41,099	\$ 33,159	\$ 4,333	\$ 37,492
Windsor Locks Housing	241,594	16,006	25,353	39,778	1,554	82,691	30,887	36,619	67,506	59,564	(13,859)	45,705
Windsor Locks Edu.	4,284,580	283,865	449,629	705,452	71,766	1,510,712	547,762	43,286	591,048	1,056,344	24,680	1,081,024
Windsor Locks Para's	2,184,099	144,702	229,202	359,610	85,220	818,734	279,226	66,977	346,203	538,480	19,184	557,664
Windsor Locks Town	5,993,470	397,083	628,962	986,819	165,797	2,178,661	766,235	-	766,235	1,477,664	64,209	1,541,873
Woodbridge Education	3,156,304	209,114	331,226	519,682	158,718	1,218,740	403,517	34,495	438,012	778,173	40,680	818,853
Woodbridge Town	5,305,558	351,507	556,771	873,555	146,996	1,928,829	678,289	288,806	967,095	1,308,062	(43,166)	1,264,896
Woodstock Education	1,188,309	78,729	124,702	195,654	51,945	451,030	151,919	-	151,919	292,972	17,389	310,361
Woodstock Town	1,505,757	99,760	158,016	247,921	75,695	581,392	192,503	139,030	331,533	371,238	(27,685)	343,553
Norwich Housing	2,142,335	141,935	224,819	352,733	104,832	824,319	273,887	1,881	275,768	528,183	29,586	557,769
District #4 – Custodians	956,190	63,350	100,344	157,436	29,239	350,369	122,244	9,989	132,233	235,745	4,765	240,510
District #4 - B. of Ed	300,743	19,925	31,560	49,517	8,984	109,986	38,448	8,423	46,871	74,147	(745)	73,402
District #4 - Non-Cert.	1,081,136	71,628	113,456	178,008	20,723	383,815	138,218	131,142	269,360	266,549	(24,961)	241,588
District #4 –Secretarial	671,418	44,483	70,459	110,548	1,173	226,663	85,837	61,710	147,547	165,535	(24,592)	140,943
Regional District 16	176,339	11,683	18,505	29,034	513	59,735	22,544	11,847	34,391	43,476	2,556	46,032
Regional District 19	2,838,639	188,067	297,890	467,379	3,995	957,331	362,906	103,683	466,589	699,854	(24,302)	675,552
Watertown Fire District	610,852	40,471	64,104	100,576	5,180	210,331	78,094	35,867	113,961	150,603	(5,333)	145,270
Westport Health Dept.	1,017,636	67,421	106,792	167,553	34,213	375,979	130,100	65,182	195,282	250,894	(15,596)	235,298
East Shore Health District	1,237,891	82,014	129,906	203,818	94,623	510,361	158,258	-	158,258	305,197	34,564	339,761
L. Naugatuck Valley Health	1,342,825	88,966	140,918	221,095	17,258	468,237	171,673	187,493	359,166	331,068	(56,957)	274,111
Quinnipiack Valley Health	753,261	49,906	79,048	124,024	707	253,685	96,301	48,126	144,427	185,713	(17,447)	168,266
Uncas Health District	925,952	61,347	97,171	152,457	42,523	353,498	118,378	70,224	188,602	228,289	(3,253)	225,036
Willimantic Housing	1,667,213	110,457	174,959	274,505	18,400	578,321	213,145	69,766	282,911	411,044	(15,753)	395,291

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, 2020**

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense	
	2020 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
Jewett City Street	\$ 250,053	\$ 16,567	\$ 26,241	\$ 41,171	\$ 18,865	\$ 102,844	\$ 31,968	\$ 35,486	\$ 67,454	\$ 61,649	\$ (6,796)	\$ 54,853
Southeast Ct. Planning	731,612	48,471	76,776	120,459	26,283	271,989	93,533	16,286	109,819	180,376	11,540	191,916
Southeast Ct Water	720,667	47,746	75,628	118,657	16,343	258,374	92,134	7,987	100,121	177,677	1,379	179,056
South Norwalk Electric	1,393,515	92,324	146,237	229,441	40,785	508,787	178,154	130,589	308,743	343,565	(58,388)	285,177
Norwalk 1st Tax Dist.	2,905,893	192,523	304,948	478,452	23,011	998,934	371,504	72,039	443,543	716,435	(23,156)	693,279
Norwalk 2nd Tax Dist.	3,943,000	261,234	413,783	649,211	38,319	1,362,547	504,093	194,470	698,563	972,129	(93,379)	878,750
Connecticut Housing	95,808	6,348	10,054	15,775	26,433	58,610	12,249	130,503	142,752	23,621	(43,140)	(19,519)
Southeast Ct Tourism	-	-	-	-	-	-	-	47,024	47,024	-	(19,438)	(19,438)
Totals	\$ 392,702,066	\$ 26,017,562	\$ 41,210,613	\$ 64,658,008	\$ 12,225,597	\$ 144,111,780	\$ 50,204,977	\$ 11,973,049	\$ 62,178,026	\$ 96,818,979	\$ 459,674	\$ 97,278,653

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

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020**

General Employees Without Social Security

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	2020 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	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 Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Bridgeport Education	\$ 87,807,924	\$ 3,922,178	\$ 9,977,471	\$ 14,524,527	\$ -	\$ 28,424,176	\$ 2,774,918	\$ 2,355,354	\$ 5,130,272	\$ 20,637,570	\$ (910,649)	\$ 19,726,921
Bridgeport Grants	597,837	26,704	67,931	98,890	-	193,525	18,893	255,389	274,282	140,510	(205,245)	(64,735)
Bridgeport City	79,708,114	3,560,378	9,057,103	13,184,717	1,358,333	27,160,531	2,518,946	360,059	2,879,005	18,733,865	(80,549)	18,653,316
East Haven Education	8,458,564	377,825	961,133	1,399,152	189,002	2,927,112	267,309	73,928	341,237	1,988,023	99,064	2,087,087
East Haven Town	11,181,347	499,445	1,270,518	1,849,534	120,956	3,740,453	353,354	327,862	681,216	2,627,961	(17,439)	2,610,522
New Britain Education	45,864,199	2,048,648	5,211,474	7,586,511	1,675,619	16,522,252	1,449,406	380,886	1,830,292	10,779,501	467,328	11,246,829
New Britain City	44,842,818	2,003,025	5,095,416	7,417,562	549,145	15,065,148	1,417,129	262,169	1,679,298	10,539,445	329,340	10,868,785
GNH WPCA	13,559,131	605,655	1,540,702	2,242,850	370,624	4,759,831	428,497	3,253	431,750	3,186,814	314,076	3,500,890
Mattabassett District	6,349,590	283,622	721,494	1,050,301	116,732	2,172,149	200,661	-	200,661	1,492,349	110,882	1,603,231
Totals	\$ 298,369,524	\$ 13,327,480	\$ 33,903,242	\$ 49,354,044	\$ 4,380,411	\$ 100,965,177	\$ 9,429,113	\$ 4,018,900	\$ 13,448,013	\$ 70,126,038	\$ 106,808	\$ 70,232,846

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, 2020**

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 Earnings on Investment 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
Beacon Falls Police	\$ 553,313	\$ -	\$ 60,746	\$ 89,528	\$ 29,673	\$ 179,947	\$ 70,798	\$ 30,552	\$ 101,350	\$ 168,556	\$ 6,059	\$ 174,615
Cromwell Police	5,101,444	-	560,062	825,435	201,382	1,586,879	652,747	137,591	790,338	1,554,056	10,814	1,564,870
Derby Police	7,071,194	-	776,312	1,144,148	292,873	2,213,333	904,782	104,236	1,009,018	2,154,103	46,962	2,201,065
Easton Police	3,153,276	-	346,183	510,213	103,078	959,474	403,472	46,593	450,065	960,585	23,873	984,458
Mansfield Fire	2,877,012	-	315,853	465,512	257,517	1,038,882	368,123	20,946	389,069	876,426	89,918	966,344
Middlefield Police	-	-	-	-	-	-	-	-	-	-	(20,614)	(20,614)
Monroe Police	6,460,938	-	709,315	1,045,406	139,534	1,894,255	826,698	470,678	1,297,376	1,968,200	(116,497)	1,851,703
Montville Police	4,546,124	-	499,097	735,581	151,497	1,386,175	581,691	119,207	700,898	1,384,889	22,246	1,407,135
New Fairfield Police	809,140	-	88,832	130,922	97,531	317,285	103,532	185,434	288,966	246,489	(19,591)	226,898
Oxford Police	2,357,832	-	258,855	381,507	406,243	1,046,605	301,692	-	301,692	718,268	138,918	857,186
Plymouth Police	4,641,104	-	509,524	750,950	66,356	1,326,830	593,845	-	593,845	1,413,823	7,428	1,421,251
Putnam Police	2,757,616	-	302,745	446,194	112,296	861,235	352,846	13,835	366,681	840,054	24,892	864,946
Redding Police	3,466,933	-	380,618	560,964	166,772	1,108,354	443,606	141,493	585,099	1,056,134	1,166	1,057,300
Southington Fire	6,289,612	-	690,506	1,017,685	283,142	1,991,333	804,777	103,776	908,553	1,916,009	51,095	1,967,104
Waterford Fire	1,872,360	-	205,557	302,956	291,151	799,664	239,575	18,470	258,045	570,378	85,809	656,187
Waterford Police	8,796,151	-	965,686	1,423,253	530,095	2,919,034	1,125,496	334,426	1,459,922	2,679,577	70,768	2,750,345
Weston Police	4,061,611	-	445,904	657,185	245,166	1,348,255	519,697	25,210	544,907	1,237,291	46,572	1,283,863
Winchester Police	3,860,309	-	423,804	624,614	207,642	1,256,060	493,939	10,312	504,251	1,175,969	104,871	1,280,840
Windsor Dog	130,675	-	14,346	21,144	6,580	42,070	16,720	8,994	25,714	39,808	(1,980)	37,828
Windsor Locks Police	5,759,682	-	632,327	931,940	367,309	1,931,576	736,970	47,939	784,909	1,754,576	83,901	1,838,477
Woodbridge Police	5,065,328	-	556,097	819,591	308,881	1,684,569	648,125	-	648,125	1,543,054	88,371	1,631,425
Cromwell Fire	1,481,065	-	162,599	239,642	232,837	635,078	189,507	-	189,507	451,178	78,548	529,726
Easton Firefighters	1,410,602	-	154,863	228,241	101,351	484,455	180,491	62,655	243,146	429,713	11,574	441,287
Totals	\$ 82,523,321	-	\$ 9,059,831	\$ 13,352,611	\$ 4,598,906	\$ 27,011,348	\$ 10,559,129	\$ 1,882,347	\$ 12,441,476	\$ 25,139,136	\$ 835,103	\$ 25,974,239

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, 2020**

Police Officers and Firefighters Without Social Security	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense	
	Employer	2020 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 Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions
Ansonia Police	\$ 8,625,237	\$ 497,245	\$ 804,023	\$ 1,200,506	\$ 102,753	\$ 2,604,527	\$ 594,356	\$ 209,730	\$ 804,086	\$ 2,096,359	\$ 5,729	\$ 2,102,088
Branford Fire	8,687,194	500,817	809,798	1,209,129	245,133	2,764,877	598,625	168,850	767,475	2,111,417	773	2,112,190
Bridgeport Fire	55,102,801	3,176,676	5,136,546	7,669,498	1,114,758	17,097,478	3,797,074	-	3,797,074	13,392,704	414,181	13,806,885
Bridgeport Police	76,634,020	4,417,951	7,143,633	10,666,326	1,579,855	23,807,765	5,280,767	1,523,772	6,804,539	18,625,855	223,289	18,849,144
East Haven Fire	10,484,161	604,412	977,308	1,459,241	317,133	3,358,094	722,452	52,451	774,903	2,548,169	83,219	2,631,388
East Haven Police	11,019,970	635,301	1,027,255	1,533,817	181,019	3,377,392	759,374	933,725	1,693,099	2,678,397	(315,463)	2,362,934
Hamden Police*	17,303,330	997,537	1,612,974	2,408,369	950,378	5,969,258	1,192,354	-	1,192,354	4,205,564	562,857	4,768,421
Manchester Fire	16,458,660	948,842	1,534,236	2,290,803	29,422	4,803,303	1,134,148	207,505	1,341,653	4,000,268	26,156	4,026,424
New Britain Fire	19,329,526	1,114,347	1,801,850	2,690,385	465,854	6,072,436	1,331,977	284,225	1,616,202	4,698,030	(107,207)	4,590,823
New Britain Police	28,966,896	1,669,941	2,700,222	4,031,765	624,097	9,026,025	1,996,077	1,164,477	3,160,554	7,040,387	(496,130)	6,544,257
New London Fire	10,971,822	632,525	1,022,766	1,527,116	12,674	3,195,081	756,056	315,571	1,071,627	2,666,695	(62,872)	2,603,823
New London Fire Chief	-	-	-	-	19,763	19,763	-	83,596	83,596	-	(36,210)	(36,210)
New London Police	14,051,605	810,075	1,309,856	1,955,776	7,155	4,082,862	968,281	960,220	1,928,501	3,415,234	(279,993)	3,135,241
Seymour Police	7,052,689	406,587	657,434	981,630	27,924	2,073,575	485,993	502,474	988,467	1,714,152	(187,730)	1,526,422
Shelton Police	11,187,259	644,945	1,042,849	1,557,102	25,042	3,269,938	770,902	901,489	1,672,391	2,719,057	(249,530)	2,469,527
Southington Police	16,668,129	960,918	1,553,761	2,319,958	561,292	5,395,929	1,148,583	220	1,148,803	4,051,179	153,918	4,205,097
Stonington Police	8,322,442	479,789	775,797	1,158,361	107,826	2,521,773	573,490	128,578	702,068	2,022,765	(9,672)	2,013,093
Windsor Police	9,077,215	523,301	846,155	1,263,415	-	2,632,871	625,501	1,313,302	1,938,803	2,206,212	(346,262)	1,859,950
West Haven Fire	4,238,280	244,337	395,082	589,906	338,078	1,567,403	292,055	69,707	361,762	1,030,112	9,397	1,039,509
West Shore Fire District	5,271,404	303,896	491,387	733,702	24,222	1,553,207	363,247	85,313	448,560	1,281,212	(20,360)	1,260,852
Totals	\$ 339,452,640	\$ 19,569,442	\$ 31,642,932	\$ 47,246,805	\$ 6,734,378	\$ 105,193,557	\$ 23,391,312	\$ 8,905,205	\$ 32,296,517	\$ 82,503,768	\$ (631,910)	\$ 81,871,858
CMERS Grand Total	\$ 1,113,047,551	\$ 58,914,484	\$ 115,816,618	\$ 174,611,468	\$ 27,939,292	\$ 377,281,862	\$ 93,584,531	\$ 26,779,501	\$ 120,364,032	\$ 274,587,921	\$ 769,675	\$ 275,357,596

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, 2020**

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, 2020**

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, 2020**

NOTE 1 DESCRIPTION OF PLANS (CONTINUED)

Contributions (Continued)

Employees

Employees not covered by social security are required to contribute 6.0% of compensation.

Employees covered by social security are required to contribute 3.25% of compensation up to the social security taxable wage base plus 6.0% 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 2020 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, 2020**

NOTE 3 COLLECTIVE NET PENSION LIABILITY OF PARTICIPATING EMPLOYERS

The following table presents the components of the June 30, 2020 collective net pension liability.

Employers' total pension liability	\$ 3,861,600,502
Plan fiduciary net position	<u>2,748,552,951</u>
Total employers' net pension liability	<u>\$ 1,113,047,551</u>
Fiduciary net position as a percentage of total pension liability	<u>71.18%</u>

Net pension liability (asset) by sub plan:

General employees with social security	\$ 392,702,066
General employees without social security	298,369,524
Police officers and firefighters with social security	82,523,321
Police officers and firefighters without social security	<u>339,452,640</u>
Total employers' net pension liability	<u>\$ 1,113,047,551</u>

The collective total pension liability as of June 30, 2020 is based upon the June 30, 2020 actuarial valuation. The actuarial assumptions used in the June 30, 2020 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, 2020, 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, 2020**

**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, 2020 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	\$ 549,484,123	\$ 392,702,066	\$ 260,500,675
General employees without social security	424,280,695	298,369,524	192,499,712
Police officers and firefighters with social security	118,946,428	82,523,321	52,074,557
Police officers and firefighters without social security	493,495,938	339,452,640	211,550,813
Total	<u>\$1,586,207,184</u>	<u>\$1,113,047,551</u>	<u>\$716,625,757</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, 2020, the average of the expected remaining service lives of all employees calculated by our external actuaries is 4.73 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, 2020, 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
2021	\$ 37,557,343	\$ 33,842,304	\$ 5,526,672	\$ 27,771,799
2022	43,467,479	39,531,333	6,957,307	32,656,465
2023	(3,048,558)	8,694,973	1,435,213	8,763,374
2024	3,957,490	5,448,554	650,680	3,705,402
Thereafter	-	-	-	-
Total	<u>\$ 81,933,754</u>	<u>\$ 87,517,164</u>	<u>\$ 14,569,872</u>	<u>\$ 72,897,040</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	\$ 87,508,901	\$ 29,655,451	\$ 19,287,422	\$ 7,033,155	\$ 31,532,873
Interest on the TPL and net cash flow	258,005,914	91,848,342	72,338,225	19,775,530	74,043,817
Member contributions	(27,415,851)	(7,462,993)	(8,310,371)	(1,335,820)	(10,306,667)
Projected earnings on plan investments	(189,078,310)	(67,159,543)	(54,685,685)	(14,730,093)	(52,502,989)
Expensed portion of current-period differences between projected and actual earnings on plan investments	25,155,762	8,937,010	7,294,302	1,944,813	6,979,637
Expensed portion of current-period changes of assumptions	-	-	-	-	-
Expensed portion of current-period differences between expected and actual experience	(15,788,632)	(6,882,065)	(2,527,912)	(1,771,068)	(4,607,587)
Other	155,286	55,442	45,399	6,491,982	(6,437,537)
Recognition of beginning deferred outflows of resources as pension expense	173,609,538	64,426,873	45,366,250	11,422,271	52,394,144
Recognition of beginning deferred inflows of resources as pension expense	<u>(37,564,687)</u>	<u>(16,599,538)</u>	<u>(8,681,592)</u>	<u>(3,691,634)</u>	<u>(8,591,923)</u>
Collective Pension Expense	<u>\$ 274,587,921</u>	<u>\$ 96,818,979</u>	<u>\$ 70,126,038</u>	<u>\$ 25,139,136</u>	<u>\$ 82,503,768</u>

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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 as of and for the year ended June 30, 2020, which was audited by the State of Connecticut Auditors of Public Accounts. CMERS is included in the State of Connecticut's Comprehensive Annual Financial Report 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 Comprehensive Annual Financial Report for the fiscal year ended June 30, 2020. The State of Connecticut Comprehensive Annual Financial Report is available at www.osc.ct.gov/reports. The supporting actuarial information is included in the June 30, 2020, 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	FY2021	FY2022	FY2023	FY2024	FY2025	Thereafter
Andover Education	\$ 65,116	\$ 78,755	\$ (28,539)	\$ (12,979)	\$ -	\$ -
Andover Selectmen	119,892	133,655	31,352	37,701	-	-
Ansonia Housing	120,239	138,163	18,987	36,297	-	-
Ansonia Clerical	396,839	457,053	(8,311)	58,824	-	-
Ansonia Town	289,225	335,386	(39,554)	17,508	-	-
Beacon Falls Supervisors	66,112	76,056	(9,009)	1,682	-	-
Beacon Falls Town	103,811	118,679	462	10,633	-	-
Bethany Public Works	107,400	120,150	31,461	30,807	-	-
Bethlehem Public Works	39,133	45,738	1,088	6,505	-	-
Bozrah Education	140,559	152,208	2,858	14,552	-	-
Bozrah Town	79,085	91,336	(6,134)	6,614	-	-
Branford Education	1,080,942	1,270,996	(104,508)	129,381	-	-
Branford Selectman	1,156,905	1,352,632	(33,586)	129,416	-	-
Bridgeport Housing	972,662	1,100,995	(122,186)	118,972	-	-
Bridgeport Port Authority	17,692	20,839	22	2,462	-	-
Bristol Housing	285,123	314,369	(16,871)	40,080	-	-
Canterbury Town	77,217	89,397	8,130	17,126	-	-
Chester Board of Education	5,528	6,587	(290)	426	-	-
Clinton Secretarial	198,400	231,055	(22,231)	18,756	-	-
Clinton Supervisory	134,786	156,656	13,803	12,206	-	-
Clinton Town	126,688	147,161	(6,907)	9,967	-	-
Colchester Housing	9,176	10,768	(550)	1,020	-	-
Coventry Housing	49,993	55,658	13,452	11,529	-	-
Danbury Housing	412,777	468,185	36,012	64,954	-	-
Darien Housing	8,137	9,451	(511)	800	-	-
Deep River BOE	13,033	15,076	3,274	877	-	-
Derby Housing	(14,834)	(12,037)	(35,798)	(23,616)	-	-
East Haddam Town	(9,798)	(4,297)	(49,148)	(30,378)	-	-
East Hampton Housing	9,896	11,990	(4,752)	(1,635)	-	-
East Hartford Housing	158,806	193,516	(53,612)	600	-	-
Ellington Education	841,119	939,691	(43,038)	76,587	-	-
Ellington Lunch	13,284	16,499	(7,337)	2,558	-	-
Ellington Town	71,499	88,405	(44,951)	(6,401)	-	-
Ellington Van Drivers	1,027	1,878	(6,749)	(720)	-	-
Enfield Housing	141,883	161,752	5,682	13,414	-	-
Essex BOE	5,922	7,288	(2,780)	1,259	-	-
Greenwich Housing	450,690	521,530	(33,705)	43,684	-	-
Griswold Education	605,298	716,068	(127,215)	(5,198)	-	-
Griswold Selectmen	177,482	201,869	(31,933)	1,374	-	-
Groton Housing	(14,364)	(14,006)	(4,888)	3	-	-

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General Employees With Social Security

Employer	FY2021	FY2022	FY2023	FY2024	FY2025	Thereafter
Hamden Education	\$ 398,298	\$ 443,574	\$ (12,773)	\$ 13,093	\$ -	\$ -
Hamden BOE	938,112	1,044,536	114,138	203,230	-	-
Hamden Schools	180,002	201,179	(66,744)	(6,351)	-	-
Hamden Town	1,205,725	1,369,336	(11,975)	129,249	-	-
Hartford Housing	543,860	610,389	48,871	149,091	-	-
Hartford Edu.(Local 566)	1,612,026	1,855,615	(182,568)	167,763	-	-
Hartford Union (Local 818)	50,163	55,053	(96)	11,485	-	-
Hartford City (1716)	1,317,889	1,637,277	(262,360)	100,942	-	-
Lebanon Town Hall	143,656	161,710	(34)	31,764	-	-
Lebanon Highway	81,336	93,507	(227)	16,404	-	-
Lisbon School Dist.	26,419	31,344	(1,529)	3,388	-	-
Lisbon Town	62,066	73,579	(9,071)	3,763	-	-
Manchester Housing	152,987	180,985	(20,641)	6,575	-	-
Mansfield Education	468,723	555,190	(121,212)	(3,525)	-	-
Mansfield Town	989,566	1,149,718	(57,771)	153,231	-	-
Meriden Housing	112,353	133,907	(55,915)	2,678	-	-
Middlefield Town	32,682	44,904	(22,658)	(11,335)	-	-
Middletown Housing	158,675	181,930	2,116	29,654	-	-
Milford Housing	106,861	121,399	18,552	30,260	-	-
Montville Housing	544	1,746	(1,037)	(132)	-	-
Montville Education	436,279	530,498	(157,461)	6,792	-	-
Montville Town	750,161	871,386	(58,854)	89,727	-	-
Naugatuck Housing	83,055	95,923	(3,419)	19,091	-	-
New Britain Housing	179,388	213,240	(64,354)	27,177	-	-
New London Housing	(37,402)	(29,927)	(31,837)	(5,901)	-	-
New London Public Works	804,005	910,285	(58,081)	51,387	-	-
Norwalk Housing	142,668	177,601	(71,962)	(15,602)	-	-
Oxford Education	555,240	634,450	(42,222)	62,247	-	-
Oxford Town	480,227	548,671	(17,332)	58,515	-	-
Southington Health District	35,191	41,228	(18,094)	(13,549)	-	-
Portland Housing	41,019	45,496	(6,581)	8,668	-	-
Preston Town	72,489	88,289	(54,338)	(16,031)	-	-
Prospect Public Works	93,581	105,120	(3,231)	6,600	-	-
Putnam Housing	119,659	136,811	(389)	19,287	-	-
Redding Education	368,497	425,753	(66,282)	16,859	-	-
Redding Town	357,090	414,312	(27,531)	47,474	-	-
Seymour Housing	92,815	108,961	18,240	30,847	-	-
Seymour Education	675,085	770,757	27,576	101,427	-	-
Seymour Town	517,126	606,591	(4,302)	80,900	-	-
Shelton Housing	9,425	11,053	(1,406)	(115)	-	-

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General Employees With Social Security						
Employer	FY2021	FY2022	FY2023	FY2024	FY2025	Thereafter
Southington Housing	\$ (5,607)	\$ (2,076)	\$ (33,368)	\$ (31,646)	\$ -	\$ -
Southington Dog	10,988	12,206	(10,527)	(6,075)	-	-
Southington Education	2,141,495	2,460,603	(211,970)	202,743	-	-
Southington Lunch	53,712	62,857	(13,722)	(1,118)	-	-
Southington Sewer	209,770	235,110	39,685	52,387	-	-
Southington Town	1,441,980	1,657,478	41,807	232,399	-	-
Southington Water	320,831	370,257	13,313	47,745	-	-
Stamford Housing	666,901	773,053	(63,286)	65,593	-	-
Stratford Housing	210,077	242,293	6,702	30,961	-	-
Thompson Town	404,045	443,781	184,494	171,922	-	-
Tolland Cnty Mutual Aid	129,848	146,680	(13,772)	5,389	-	-
Torrington Housing	66,937	83,269	(6,583)	6,156	-	-
Trumbull Monroe Health	-	-	-	-	-	-
Rockville (Vernon) Hsg.	53,068	69,119	(50,079)	(34,046)	-	-
Wallingford HA	102,148	115,275	(8,536)	6,907	-	-
Waterford LC1303	574,278	659,232	(54,059)	47,712	-	-
Waterford Custodial	310,281	356,363	7,245	57,747	-	-
Waterford Local 161	107,486	123,374	(13,213)	10,613	-	-
Waterford Cafe 224	39,016	46,636	(3,489)	10,361	-	-
Waterford Para-Pro's	253,633	292,379	(54,167)	(21,682)	-	-
Waterford Non-union	280,300	320,286	(21,140)	21,663	-	-
Waterford Government	256,485	298,216	(9,887)	53,056	-	-
Waterford Town	391,218	454,515	(28,209)	46,947	-	-
Watertown Golf	-	-	-	-	-	-
Watertown Town Supv.	(43,666)	(36,893)	(14,913)	1,929	-	-
Watertown Town	95,246	109,271	11,548	18,047	-	-
West Hartford Housing	238,901	273,045	5,988	15,705	-	-
West Haven Housing	388,265	434,675	4,278	45,652	-	-
Weston Education	663,663	774,421	(157,750)	(1,056)	-	-
Weston Highway	56,855	77,222	(55,178)	(5,079)	-	-
Weston Lunch	-	-	-	-	-	-
Weston Salary	269,420	307,577	(9,669)	22,444	-	-
Weston Town	389,542	455,633	(34,018)	24,772	-	-
Wethersfield Housing	74,435	83,927	6,409	22,524	-	-
Winchester Housing	21,813	24,400	10,678	14,524	-	-
Windsor Locks Housing	10,503	14,944	(7,898)	(2,363)	-	-
Windsor Locks Edu.	405,922	473,912	(13,604)	53,433	-	-
Windsor Locks Para's	219,691	253,941	(9,999)	8,898	-	-

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General Employees With Social Security								
Employer	FY2021	FY2022	FY2023	FY2024	FY2025	Thereafter		
Windsor Locks Town	\$ 632,117	\$ 720,632	\$ (10,309)	\$ 69,986	\$ -	\$ -	\$ -	\$ -
Woodbridge Education	334,820	375,693	16,327	53,887	-	-	-	-
Woodbridge Town	491,548	560,637	(86,800)	(3,650)	-	-	-	-
Woodstock Education	130,551	148,061	4,696	15,803	-	-	-	-
Woodstock Town	111,917	134,810	(26,241)	29,373	-	-	-	-
Norwich Housing	234,553	266,355	8,177	39,467	-	-	-	-
District #4 – Custodians	95,104	110,088	686	12,258	-	-	-	-
District #4 - B. of Ed	27,644	32,709	(1,989)	4,751	-	-	-	-
District #4 - Non-Cert.	73,139	92,722	(43,403)	(8,003)	-	-	-	-
District #4 –Secretarial	47,039	56,998	(20,942)	(3,978)	-	-	-	-
Regional District 16	12,873	15,305	(4,044)	1,209	-	-	-	-
Regional District 19	236,433	279,414	(49,279)	24,175	-	-	-	-
Watertown Fire District	48,897	59,899	(14,197)	1,771	-	-	-	-
Westport Health Dept.	79,312	95,536	(10,801)	16,650	-	-	-	-
East Shore Health District	156,421	172,171	8,808	14,702	-	-	-	-
L. Naugatuck Valley Health	83,894	102,440	(61,090)	(16,174)	-	-	-	-
Quinnipiack Valley Health	53,068	65,052	(14,699)	5,837	-	-	-	-
Uncas Health District	82,777	96,848	(11,777)	(2,953)	-	-	-	-
Willimantic Housing	132,801	163,202	(12,993)	12,401	-	-	-	-
Jewett City Street	10,647	16,755	1,808	6,179	-	-	-	-
Southeast Ct. Planning	69,349	80,042	657	12,122	-	-	-	-
Southeast Ct Water	69,366	81,014	(984)	8,858	-	-	-	-
South Norwalk Electric	111,410	134,346	(34,041)	(11,670)	-	-	-	-
Norwalk 1st Tax Dist.	263,637	310,399	(34,083)	15,438	-	-	-	-
Norwalk 2nd Tax Dist.	326,784	386,141	(85,388)	36,447	-	-	-	-
Connecticut Housing	(15,667)	(14,765)	(36,464)	(17,246)	-	-	-	-
Southeast Ct Tourism	(24,492)	(22,532)	-	-	-	-	-	-
Total	\$ 37,557,343	\$ 43,467,479	\$ (3,048,558)	\$ 3,957,478	\$ -	\$ -	\$ -	\$ -

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General Employees Without Social Security

Employer	FY2021	FY2022	FY2023	FY2024	FY2025	Thereafter
Bridgeport Education	\$ 8,902,637	\$ 10,605,769	\$ 2,290,522	\$ 1,494,977	\$ -	\$ -
Bridgeport Grants	(3,832)	7,582	(50,888)	(33,619)	-	-
Bridgeport City	9,414,635	10,921,938	2,559,762	1,385,191	-	-
East Haven Education	1,014,463	1,177,302	253,348	140,762	-	-
East Haven Town	1,224,416	1,429,317	230,035	175,470	-	-
New Britain Education	5,627,944	6,493,655	1,512,441	1,057,920	-	-
New Britain City	5,250,026	6,105,329	1,218,791	811,706	-	-
GNH WPCA	1,652,086	1,911,293	471,275	293,426	-	-
Mattabassett District	759,929	879,148	209,687	122,723	-	-
Total	\$ 33,842,304	\$ 39,531,333	\$ 8,694,973	\$ 5,448,556	\$ -	\$ -

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Police Officers and Firefighters With Social Security

Employer	FY2021	FY2022	FY2023	FY2024	FY2025	Thereafter
Beacon Falls Police	\$ 28,688	\$ 36,268	\$ 4,061	\$ 9,579	\$ -	\$ -
Cromwell Police	283,367	381,612	92,858	38,705	-	-
Derby Police	459,622	579,834	118,549	46,310	-	-
Easton Police	199,710	254,173	39,263	16,263	-	-
Mansfield Fire	228,542	279,791	91,294	50,186	-	-
Middlefield Police	-	-	-	-	-	-
Monroe Police	258,512	376,845	(15,614)	(22,864)	-	-
Montville Police	263,598	353,020	51,346	17,312	-	-
New Fairfield Police	22,012	39,347	(8,443)	(24,597)	-	-
Oxford Police	266,705	308,207	99,058	70,942	-	-
Plymouth Police	279,204	365,683	49,977	38,122	-	-
Putnam Police	194,438	237,174	30,596	32,346	-	-
Redding Police	205,106	265,747	44,695	7,708	-	-
Southington Fire	409,201	514,130	115,315	44,134	-	-
Waterford Fire	176,571	211,046	92,347	61,656	-	-
Waterford Police	598,677	738,677	117,718	4,040	-	-
Weston Police	282,811	357,859	95,984	66,695	-	-
Winchester Police	296,587	362,728	64,019	28,476	-	-
Windsor Dog	6,245	8,644	1,433	33	-	-
Windsor Locks Police	417,994	518,094	142,644	67,935	-	-
Woodbridge Police	396,790	467,382	112,889	59,382	-	-
Cromwell Fire	156,007	181,778	70,599	37,187	-	-
Easton Firefighters	96,285	119,268	24,625	1,131	-	-
Total	\$ 5,526,672	\$ 6,957,307	\$ 1,435,213	\$ 650,681	\$ -	\$ -

**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

Employer	FY2021	FY2022	FY2023	FY2024	FY2025	Thereafter
Ansonia Police	\$ 723,802	\$ 838,620	\$ 187,182	\$ 50,837	\$ -	\$ -
Branford Fire	726,415	854,623	275,847	140,518	-	-
Bridgeport Fire	5,012,124	5,746,910	1,779,654	761,715	-	-
Bridgeport Police	6,723,588	7,900,218	1,750,393	629,026	-	-
East Haven Fire	951,970	1,098,944	360,142	172,134	-	-
East Haven Police	591,591	752,465	187,584	152,653	-	-
Hamden Police & Fire	1,838,469	2,076,970	662,967	198,498	-	-
Manchester Fire	1,336,472	1,560,272	400,417	164,488	-	-
New Britain Fire	1,617,658	1,908,717	632,775	297,084	-	-
New Britain Police	2,089,149	2,531,402	814,199	430,720	-	-
New London Fire	826,247	970,152	234,186	92,868	-	-
New London Fire Chief	(26,704)	(26,957)	(13,941)	3,769	-	-
New London Police	885,848	1,080,649	177,818	10,046	-	-
Seymour Police	428,326	545,830	59,473	51,479	-	-
Shelton Police	645,657	782,775	124,255	44,860	-	-
Southington Police	1,570,124	1,805,922	598,893	272,187	-	-
Stonington Police	668,433	789,501	252,010	109,761	-	-
Windsor Police	340,067	473,903	(77,388)	(42,514)	-	-
West Haven Fire	413,296	475,117	205,906	111,321	-	-
West Shore Fire District	409,267	490,432	151,002	53,947	-	-
Total	<u>\$ 27,771,799</u>	<u>\$ 32,656,465</u>	<u>\$ 8,763,374</u>	<u>\$ 3,705,397</u>	<u>\$ -</u>	<u>\$ -</u>