Connecticut Municipal Employees Retirement System

Schedules of Employer Allocations and Pension Amounts by Employer

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

# **Connecticut Municipal Employees Retirement System**

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Independent Auditors' Report

The Retirement Board Connecticut Municipal Employees Retirement System

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

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

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

#### Management's Responsibility for the Schedules

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

#### Auditors' Responsibility

Our responsibility is to express an opinion on the schedules based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedules, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedules in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules.

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

#### Opinion

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

#### Other Matters

#### Audited Net Position of the Connecticut Municipal Employees Retirement System

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

#### Restrictions on Use

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

PKF O'Connor Davies, LLP

Wethersfield, Connecticut August 16, 2017

			Schedule 1A
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Conn	ecticut Municipal Employees R General Employees With Soci		
	Schedule of Employer Allo		
	June 30, 2016		
	Julie 30, 2010		
	2016	2016	Employer
	Actual	Expected	Allocation
Employer	Payroll	Contributions	Percentage
Andover Education	\$ 436,914	\$ 49,721	0.183542%
Andover Selectmen	437,211	49,755	0.183667%
Ansonia Housing	704,242	80,143	0.295843%
Ansonia Clerical	2,550,925	290,295	1.071606%
Ansonia Town	1,936,957	220,426	0.813689%
Beacon Falls Supervisors Beacon Falls Town	456,505 628,379	51,950 71,510	0.191770%
Bethany Public Works	377,864	43,001	0.263975%
Bethlehem Public Works	217,600	24,763	0.091411%
Bozrah Education	425,536	48,426	0.178762%
Bozrah Town	355,759	40,485	0.149448%
Branford Education	6,808,055	774,757	2.859967%
Branford Selectman	7,874,386	896,105	3.307916%
Bridgeport Housing	5,615,635	639,059	2.359047%
Bridgeport Port Authority	117,251	13,343	0.049255%
Bristol Housing	1,497,581	170,425	0.629113%
Canton Housing	470,663	53,561	0.197717%
Chester Board of Education	32,689	3,720	0.013732%
Clinton Secretarial	1,354,380	154,128	0.568954%
Clinton Supervisory	832,863	94,780	0.349874%
Clinton Town	846,143	96,291	0.355452%
Colchester Housing	65,496	7,453	0.027512%
Coventry Housing	112,348	12,785	0.047195%
Danbury Housing	2,004,486	228,111	0.842058%
Darien Housing	52,206	5,941	0.021931%
Deep River BOE	47,999	5,462	0.020163%
Derby Housing East Haddam Town	251,465	28,617	0.105638%
East Hampton Housing	476,120	54,182	0.043493%
East Hartford Housing	1,572,515	178,952	0.660590%
Ellington Education	3,491,553	397,339	1.466752%
Ellington Lunch	210,579	23,964	0.088462%
Ellington Town	896,086	101,975	0.376434%
Ellington Van Drivers	104,216	11,860	0.043780%
Enfield Housing	779,441	88,700	0.327431%
Essex BOE	57,688	6,565	0.024234%
Greenwich Housing	2,896,718	329,647	1.216871%
Griswold Education	4,142,529	471,420	1.740218%
Griswold Selectmen	1,141,871	129,945	0.479684%
Groton Housing	99,654	11,341	0.041865%
Hamden Education	1,236,015	140,659	0.519234%
Hamden BOE	3,557,031	404,790	1.494257%
Hamden Schools	1,190,851	135,519	0.500260%
Hamden Town	5,089,170	579,148	2.137889%
Hartford Housing	2,629,270	299,211	1.104519%
Hartford Edu.(Local 566)	10,793,239	1,228,271	4.534086%
Hartford Union (Local 818)	38,389	4,369	0.016128%
Hartford City (1716)	14,323,913	1,630,061	6.017268%
Lebanon Town Hall	708,498	80,627	0.297630%

			Schedule 1A
Conne	ecticut Municipal Employees Ro General Employees With Soci	-	
	Schedule of Employer Allo		
	June 30, 2016	cations	
	2016	2016	Employer
	Actual	Expected	Allocation
Employer	Payroll	Contributions	Percentage
	<b>. . . . . . . . . .</b>		0.0450040/
Lebanon Highway Lisbon School Dist.	\$ 513,275 162,669	\$ 58,411 18,512	0.215621%
Lisbon Town	434,784	49,478	0.182645%
Manchester Housing	1,260,438	143,438	0.529492%
Mansfield Education	3,586,130	408,102	1.506483%
Mansfield Town	6,614,522	752,733	2.778667%
Meriden Housing	1,041,041	118,470	0.437325%
Middlefield Town	513,375	58,422	0.215661%
Middletown Housing	1,013,545	115,341	0.425774%
Milford Housing	475,414	54,102	0.199714%
Montville Housing	53,536	6,092	0.022488%
Montville Education	4,436,545	504,879	1.863730%
Montville Town	4,309,994	490,477	1.810565%
Naugatuck Housing New Britain Housing	508,159	57,828	0.213468%
New London Housing	704,128	80,130	0.295795%
New London Public Works	4,214,602	479,622	1.770495%
Norwalk Housing	1,860,197	211,690	0.781441%
Oxford Education	3,492,699	397,469	1.467232%
Oxford Town	2,373,630	270,119	0.997128%
Southington Health District	259,947	29,582	0.109200%
Portland Housing	143,430	16,322	0.060252%
Preston Town	795,054	90,477	0.333990%
Prospect Public Works	397,412	45,225	0.166945%
Putnam Housing	521,410	59,336	0.219035%
Redding Education Redding Town	2,484,708	282,760 283,844	<u>1.043791%</u> 1.047793%
Seymour Housing	633,268	72,066	0.266027%
Seymour Education	3,539,103	402,750	1.486727%
Seymour Town	3,186,965	362,677	1.338800%
Shelton Housing	64,624	7,354	0.027147%
Southington Housing	235,902	26,846	0.099100%
Southington Dog	103,650	11,795	0.043541%
Southington Education	11,272,468	1,282,807	4.735403%
Southington Lunch	456,737	51,977	0.191870%
Southington Sewer	844,991	96,160	0.354969%
Southington Town	8,815,453	1,003,199	3.703247%
Southington Water Stamford Housing	1,691,433 3,765,307	<u> </u>	0.710546%
Stratford Housing	1,278,602	145,505	0.537123%
Thompson Town	1,023,619	116,488	0.430008%
Tolland Cnty Mutual Aid	627,901	71,455	0.263772%
Torrington Housing	629,618	71,651	0.264495%
Rockville (Vernon) Hsg.	844,749	96,132	0.354865%
Wallingford HA	387,040	44,045	0.162589%
Waterford LC1303	3,468,782	394,747	1.457184%
Waterford Custodial	1,832,447	208,532	0.769783%
Waterford Local 161	726,865	82,717	0.305345%
Waterford Cafe 224	353,281	40,203	0.148407%

			Schedule 1A
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Conne	ecticut Municipal Employees R General Employees With Soci	-	
	Schedule of Employer Allo	•	
	June 30, 2016		
	2016	2016	Employer
	Actual	Expected	Allocation
Employer	Payroll	Contributions	Percentage
Waterford Para-Pro's	\$ 1,369,619	\$ 155,863	0.575359%
Waterford Non-union	1,642,733	186,943	0.690088%
Waterford Government	1,652,733	188,081	0.694289%
Waterford Town	2,607,191	296,698	1.095242%
Watertown Town Supv.	485,579	55,259	0.203985%
Watertown Town	558,580	63,566	0.234650%
West Hartford Housing	1,181,069	134,406	0.496151%
West Haven Housing Weston Education	1,768,513	201,257	0.742928%
Weston Education	5,001,229	569,140	2.100945% 0.488052%
Weston Salary	1,706,948	132,212 194,251	0.717066%
Weston Town	2,636,497	300,033	1.107553%
Wethersfield Housing	460,605	52,417	0.193494%
Winchester Housing	70,004	7,966	0.029406%
Windsor Locks Housing	220,312	25,072	0.092552%
Windsor Locks Edu.	2,622,489	298,439	1.101669%
Windsor Locks Para's	1,133,377	128,978	0.476114%
Windsor Locks Town	3,201,602	364,342	1.344946%
Woodbridge Education	1,987,852	226,218	0.835070%
Woodbridge Town	3,242,397	368,985	1.362085%
Woodstock Education Woodstock Town	614,241	69,901	0.258035%
Norwich Housing	<u> </u>	<u> </u>	0.514000%
District #4 – Custodians	588,322	66,951	0.247145%
District #4 - B. of Ed	207,016	23,558	0.086963%
District #4 - Non-Cert.	771,452	87,791	0.324075%
District #4 –Secretarial	508,118	57,824	0.213454%
Regional District 16	132,772	15,109	0.055774%
Regional District 19	1,887,776	214,829	0.793028%
Watertown Fire District	386,992	44,040	0.162571%
Westport Health Dept.	751,350	85,504	0.315633%
East Shore Health District	491,970	55,986	0.206669%
L. Naugatuck Valley Health	983,821	111,959	0.413290%
Quinnipiack Valley Health Uncas Health District	599,461 559,487	68,219 63,670	0.251826%
Willimantic Housing	1,224,719	139,373	0.514487%
Jewett City Street	259,322	29,511	0.108938%
Southeast Ct. Planning	534,137	60,785	0.224384%
Southeast Ct Water	440,955	50,181	0.185240%
South Norwalk Electric	927,939	105,599	0.389812%
Norwalk 1st Tax Dist.	1,813,221	206,345	0.761710%
Norwalk 2nd Tax Dist.	2,799,269	318,557	1.175933%
Connecticut Housing	117,650	13,389	0.049425%
Southeast CT Tourism	184,548	21,002	0.077528%
Totals	\$ 238,046,666	\$ 27,089,714	100.000000%
See Notes to Schedules.			

				Schedule 1B
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		al Employees Reti		
Gei		ees Without Socia		
		f Employer Alloca	tions	
	J	une 30, 2016		I
		0040	0010	<b>F</b>
		2016	2016	Employer
Employer		Actual	Expected Contributions	Allocation
Employer		Payroll	Contributions	Percentage
Bridgeport Education	\$	43,844,489	\$ 4,783,434	33.988657%
Bridgeport Grants	Ψ	506,601	55,270	0.392721%
Bridgeport City		32,363,504	3,530,858	25.088486%
East Haven Education		3,446,527	376,016	2.671779%
East Haven Town		5,073,933	553,566	3.933359%
New Britain Education		17,947,237	1,958,044	13.912868%
New Britain City		18,047,343	1,968,965	13.990467%
GNH WPCA		5,257,340	573,576	4.075540%
Mattabassett District		2,510,447	273,890	1.946123%
		, ,		
Totals	\$	128,997,421	\$ 14,073,619	100.00000%
	1	1		1

			Schedule 1C
	cut Municipal Employees Ret	-	
Police C	Officers and Firefighters With		
	Schedule of Employer Alloca	ations	
	June 30, 2016		
	2016	2016	Employer
	Actual	Expected	Allocation
Employer	Payroll	Contributions	Percentage
Beacon Falls Police	<u></u>	\$ 57,250	0.7290599/
Cromwell Police	\$ 342,202 2,868,558	\$ 57,250 479,910	0.738958%
Derby Police	3,424,096	572,851	7.394109%
Easton Police	1,552,655	259,759	3.352855%
Hamden Police	6,221,522	1,040,861	13.434977%
Mansfield Fire	1,205,776	201,726	2.603791%
Monroe Police	3,858,797	645,577	8.332825%
Montville Police	2,280,221	381,481	4.923989%
New Fairfield Police	575,825	96,336	1.243463%
Oxford Police	589,347	98,598	1.272660%
Plymouth Police	2,452,449	410,295	5.295908%
Putnam Police	1,258,206	210,498	2.717016%
Redding Police	1,738,705	290,885	3.754616%
Southington Fire	3,254,212	544,430	7.027263%
Waterford Fire	737,667	123,412	1.592948%
Waterford Police	4,193,566	701,584	9.055738%
Weston Police	2,029,198	339,485	4.381923%
Winchester Police	1,598,329	267,400	3.451482%
Windsor Dog	78,364	13,110	0.169218%
Windsor Locks Police	2,741,323	458,623	5.919704%
Woodbridge Police	2,214,097	370,418	4.781193%
Cromwell Fire	414,911	69,415	0.895978%
Easton Firefighters	678,378	113,493	1.464918%
Totals	\$ 46,308,404	\$ 7,747,397	100.00000%
See Notes to Schedules.	<u> </u>		

			Schedule 1D
	ut Municipal Employees Retir		
	cers and Firefighters Without		
	Schedule of Employer Allocat	tions	
	June 30, 2016		
	2016	2016	Employer
	Actual	Expected	Allocation
Employer	Payroll	Contributions	Percentage
Ansonia Police	\$ 4,404,883	\$ 659,851	2.881177%
Branford Fire	3,746,262	561,190	2.450383%
Bridgeport Fire	25,040,125	3,751,011	16.378437%
Bridgeport Police	41,857,610	6,270,270	27.378546%
East Haven Fire	4,488,427	672,366	2.935823%
East Haven Police	4,630,427	693,638	3.028705%
Manchester Fire	7,754,549	1,161,631	5.072153%
New Britain Fire	8,076,886	1,209,918	5.282993%
New Britain Police	11,802,162	1,767,964	7.719649%
New London Fire	5,173,828	775,039	3.384135%
New London Fire Chief	86,069	12,893	0.056296%
New London Police	6,675,929	1,000,054	4.366642%
Seymour Police	3,998,023	598,904	2.615058%
Shelton Police	5,323,127	797,404	3.481790%
Southington Police	7,299,050	1,093,398	4.774220%
Stonington Police	3,428,033	513,519	2.242232%
Windsor Police	5,455,025	817,163	3.568066%
West Haven Fire	1,443,358	216,215	0.944082%
West Shore Fire District	2,200,945	329,702	1.439613%
Totals	\$ 152,884,718	\$ 22,902,130	100.00000%
	+ + + + + + + + + + + + + + + + + + + +		
<u> </u>			
See Notes to Schedules.			

			Schedule 2A
Connecti	cut Municipal Employees	s Retirement System	
Ge	eneral Employees With S	ocial Security	
	Schedule of Net Pensic	on Liability	
	and Pension Expense b	-	
36 (	of and for the Year Ended		
		d Julie 30, 2010	
			Employer
	Allocation	Net Pension	Pension
Employer		Liability	Expense
Employer	Percentage	Liability	Expense
Andover Education	0.183542%	\$ 360,252	\$ 86,418
Andover Selectmen	0.183667%	360,497	86,477
Ansonia Housing	0.295843%	580,673	139,293
Ansonia Clerical	1.071606%	2,103,321	504,550
Ansonia Town	0.813689%	1,597,088	383,114
Beacon Falls Supervisors	0.191770%	376,401	90,292
Beacon Falls Town	0.263975%	518,123	124,289
Bethany Public Works	0.158736%	311,563	74,739
Bethlehem Public Works	0.091411%	179,419	43,040
Bozrah Education	0.178762%	350,869	84,167
Bozrah Town	0.149448%	293,332	70,365
Branford Education	2.859967%	5,613,469	1,346,572
Branford Selectman	3.307916%	6,492,693	1,557,483
Bridgeport Housing	2.359047%	4,630,277	1,110,722
Bridgeport Port Authority	0.049255%	96,676	23,191
Bristol Housing	0.629113%	1,234,807	296,209
Canton Housing	0.197717%	388,074	93,092
Chester Board of Education	0.013732%	26,953	6,466
Clinton Secretarial	0.568954%	1,116,728	267,884
Clinton Supervisory	0.349874%	686,724	164,733
Clinton Town	0.355452%	697,672	167,359
Colchester Housing	0.027512%	54,000	12,954
Coventry Housing	0.047195%	92,633	22,221
Danbury Housing	0.842058%	1,652,770	396,471
Darien Housing	0.021931%	43,046	10,326
Deep River BOE	0.020163%	39,575	9,493
Derby Housing	0.105638%	207,344	49,738
East Haddam Town	0.200009%	392,573	94,171
East Hampton Housing	0.043493%	85,367	20,478
East Hartford Housing	0.660590%	1,296,588	311,029
Ellington Education	1.466752%	2,878,903	690,599
Ellington Lunch	0.088462%	173,631	41,651
Ellington Town	0.376434%	738,855	177,238
Ellington Van Drivers	0.043780%	85,930	20,613
Enfield Housing	0.327431%	642,673	154,166
Essex BOE	0.024234%	47,566	11,410
Greenwich Housing	1.216871%	2,388,443	572,947
Griswold Education	1.740218%	3,415,655	819,356
Griswold Selectmen	0.479684%	941,511	225,852
Groton Housing	0.041865%	82,172	19,712
Hamden Education	0.519234%	1,019,139	244,474

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

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

			Schedule 2A
	cut Municipal Employees		
Ge	neral Employees With S	ocial Security	
	Schedule of Net Pensio	on Liability	
	and Pension Expense by		
	of and for the Year Ended		
			Employer
	Allocation	Net Pension	Pension
Employer	Percentage	Liability	Expense
Woodstock Town	0.514000%	\$ 1,008,866	\$ 242,009
Norwich Housing	0.486646%	955,176	229,130
District #4 – Custodians	0.247145%	485,090	116,365
District #4 - B. of Ed	0.086963%	170,689	40,945
District #4 - Non-Cert.	0.324075%	636,086	152,586
District #4 –Secretarial	0.213454%	418,962	100,502
Regional District 16	0.055774%	109,472	26,260
Regional District 19	0.793028%	1,556,535	373,386
Watertown Fire District	0.162571%	319,090	76,544
Westport Health Dept.	0.315633%	619,516	148,611
East Shore Health District	0.206669%	405,645	97,307
L. Naugatuck Valley Health	0.413290%	811,195	194,592
Quinnipiack Valley Health	0.251826%	494,278	118,569
Uncas Health District	0.235034%	461,319	110,662
Willimantic Housing	0.514487%	1,009,822	242,239
Jewett City Street	0.108938%	213,821	51,292
Southeast Ct. Planning	0.224384%	440,415	105,648
Southeast Ct Water	0.185240%	363,584	87,218
South Norwalk Electric	0.389812%	765,113	183,537
Norwalk 1st Tax Dist.	0.761710%	1,495,065	358,640
Norwalk 2nd Tax Dist.	1.175933%	2,308,092	553,671
Connecticut Housing	0.049425%	97,010	23,271
Southeast CT Tourism	0.077528%	152,170	36,503
Totals	100.00000%	\$ 196,277,442	\$ 47,083,530
	100.0000070	φ 130,211,442	φ 47,000,000
See Notes to Schedules.			

		Schedule 2
		·
Schedule of Net Pensie	on Liability	
and Pension Expense b	y Employer	
	· · · · · · · · · · · · · · · · · · ·	
		Employer
Allocation	Net Pension	Pension
Percentage	Liability	Expense
		•
33.988657%	\$ 49,612,668	\$ 6,971,688
0.392721%	573,248	80,554
25.088486%	36,621,240	5,146,101
2.671779%	3,899,951	548,030
		806,803
		2,853,780
		2,869,697
		835,967
1.946123%	2,840,723	399,185
	<b>.</b>	<b>•</b> • • • • • • • • • • • • • • • • • •
100.00000%	\$ 145,968,313	\$ 20,511,805
	General Employees Without Schedule of Net Pension and Pension Expense b as of and for the Year Ender Allocation Percentage 33.988657% 0.392721% 25.088486%	Percentage         Liability           33.988657%         \$ 49,612,668           0.392721%         573,248           25.088486%         36,621,240           2.671779%         3,899,951           3.933359%         5,741,458           13.912868%         20,308,379           13.990467%         20,421,649           4.075540%         5,948,997           1.946123%         2,840,723

			Schedule 2C
	onnecticut Municipal Employees	-	
Р	olice Officers and Firefighters	With Social Security	
	Schedule of Net Pensic	on Liability	
	and Pension Expense b	y Employer	
	as of and for the Year Ende		
			Employer
	Allocation	Net Pension	Pension
Employer	Percentage	Liability	Expense
Employer	T crocinage	Liability	Experioe
Beacon Falls Police	0.738958%	\$ 345,470	\$ 72,672
Cromwell Police	6.194468%	2,895,971	609,187
Derby Police	7.394109%	3,456,814	727,164
Easton Police	3.352855%	1,567,491	329,732
Hamden Police	13.434977%	6,280,977	1,321,245
Mansfield Fire	2.603791%	1,217,296	256,066
Monroe Police	8.332825%	3,895,673	819,480
Montville Police	4.923989%	2,302,010	484,243
New Fairfield Police	1.243463%	581,330	122,287
Oxford Police	1.272660%	594,980	125,158
Plymouth Police	5.295908%	2,475,886	520,819
Putnam Police	2.717016%	1,270,230	267,201
Redding Police	3.754616%	1,755,318	369,243
Southington Fire	7.027263%	3,285,310 744,718	691,087
Waterford Fire Waterford Police	<u> </u>	4,233,641	156,656 890,574
Weston Police	4.381923%	2,048,589	430,934
Winchester Police	3.451482%	1,613,600	339,431
Windsor Dog	0.169218%	79,111	16,642
Windsor Locks Police	5.919704%	2,767,516	582,165
Woodbridge Police	4.781193%	2,235,252	470,200
Cromwell Fire	0.895978%	418,878	88,114
Easton Firefighters	1.464918%	684,863	144,065
Totals	100.00000%	\$ 46,750,924	\$ 9,834,365
See Notes to Schedules.			

				Schedule 2
			Retirement System	
Police			thout Social Security	
	Schedule	e of Net Pension Li	ability (Asset)	
	and P	ension Expense by	/ Employer	
		for the Year Ended		
		A 11		Employer
		Allocation	Net Pension	Pension
Employer		Percentage	Liability (Asset)	Expense
				<b>A</b>
Ansonia Police		2.881177%	\$ (1,622,885)	\$ 897,965
Branford Fire		2.450383%	(1,380,231)	763,702
Bridgeport Fire		16.378437%	(9,225,508)	5,104,605
Bridgeport Police		27.378546%	(15,421,556)	8,532,967
East Haven Fire		2.935823%	(1,653,665)	914,997
East Haven Police		3.028705%	(1,705,983)	943,945
Manchester Fire		5.072153%	(2,856,999)	1,580,819
New Britain Police		5.282993% 7.719649%	(2,975,759)	1,646,530 2,405,954
New London Fire		3.384135%	(4,348,258)	
New London Fire Chief		0.056296%	(1,906,187) (31,710)	<u>1,054,720</u> 17,546
New London Police		4.366642%	(2,459,605)	1,360,935
Seymour Police		2.615058%	(1,472,988)	815,025
Shelton Police		3.481790%	(1,961,193)	1,085,156
Southington Police		4.774220%	(2,689,182)	1,487,963
Stonington Police		2.242232%	(1,262,985)	698,828
Windsor Police		3.568066%	(2,009,790)	1,112,046
West Haven Fire		0.944082%	(531,775)	294,238
West Shore Fire District		1.439613%	(810,893)	448,679
		1.40001070	(010,000)	++0,070
Totals		100.00000%	\$ (56,327,152)	\$ 31,166,620
		100.00000070	φ (00,027,102)	φ 01,100,020
See Notes to Schedules.				

			Schedule 3A
Connecticut	Municipal Employees Retiren	nent System	
	al Employees With Social Se		
	ale of Change in Proportional	-	
J	une 30, 2015 to June 30, 2016		
	2015	2016	2016
			Change in
	Employer Allocation	Employer Allocation	Allocation
Employer	Percentage	Percentage	Percentage
Employer	Percentage	Percentage	Fercentage
Andover Education	0.204251%	0.183542%	-0.020709%
Andover Selectmen	0.202144%	0.183667%	-0.018477%
Ansonia Housing	0.343447%	0.295843%	-0.047604%
Ansonia Clerical	1.016066%	1.071606%	0.055540%
Ansonia Town	0.894100%	0.813689%	-0.080411%
Beacon Falls Supervisors	0.197841%	0.191770%	-0.006071%
Beacon Falls Town	0.218936%	0.263975%	0.045039%
Bethany Public Works	0.176356%	0.158736%	-0.017620%
Bethlehem Public Works	0.000000%	0.091411%	0.091411%
Bozrah Education	0.119300%	0.178762%	0.059462%
Bozrah Town	0.176760%	0.149448%	-0.027312%
Branford Education	2.903448%	2.859967%	-0.043481%
Branford Selectman	3.259129%	3.307916%	0.043481%
Bridgeport Housing	3.068537%	2.359047%	-0.709490%
Bridgeport Port Authority	0.052838%	0.049255%	-0.709490%
Bristol Housing	0.647975%	0.629113%	-0.003583%
		0.197717%	0.197717%
Canton Housing Chester Board of Education	0.000000%	0.013732%	-0.001039%
Clinton Secretarial	0.558636%	0.568954%	0.010318%
	0.279507%	0.349874%	0.070367%
Clinton Supervisory Clinton Town			
	0.371186%	0.355452%	-0.015734%
Colchester Housing	0.029294%		-0.001782%
Coventry Housing	0.046050%	0.047195%	0.001145%
Danbury Housing	0.790230%	0.842058%	0.051828%
Darien Housing	0.042623%	0.021931%	-0.020692%
Deep River BOE	0.021521%	0.020163%	-0.001358%
Derby Housing	0.130697%	0.105638%	-0.025059%
East Haddam Town	0.237457%	0.200009%	-0.037448%
East Hampton Housing	0.039012%	0.043493%	0.004481%
East Hartford Housing	0.686378%	0.660590%	-0.025788%
Ellington Education	1.516922%	1.466752%	-0.050170%
Ellington Lunch	0.095638%	0.088462%	-0.007176%
Ellington Town	0.435269%	0.376434%	-0.058835%
Ellington Van Drivers	0.036247%	0.043780%	0.007533%
Enfield Housing	0.304249%	0.327431%	0.023182%
Essex BOE	0.025238%	0.024234%	-0.001004%
Greenwich Housing	1.147312%	1.216871%	0.069559%
Griswold Education	1.620746%	1.740218%	0.119472%
Griswold Selectmen	0.459628%	0.479684%	0.020056%
Groton Housing	0.100683%	0.041865%	-0.058818%

			Schedule 3A
Connecticut	Municipal Employees Retiren	nent System	
	al Employees With Social Se		
	Ile of Change in Proportional	-	
	une 30, 2015 to June 30, 2010		
J	une 30, 2013 to June 30, 2016		
	2015	2016	2016
	Employer	Employer	Change in
	Allocation	Allocation	Allocation
Employer	Percentage	Percentage	Percentage
Employei	l'electritage	rerocinage	rereentage
Hamden Education	0.390057%	0.519234%	0.129177%
Hamden BOE	0.979153%	1.494257%	0.515104%
Hamden Schools	0.377646%	0.500260%	0.122614%
Hamden Town	1.620173%	2.137889%	0.517716%
Hartford Housing	1.320543%	1.104519%	-0.216024%
Hartford Edu.(Local 566)	4.725159%	4.534086%	-0.191073%
Hartford Union (Local 818)	0.048256%	0.016128%	-0.032128%
Hartford City (1716)	6.227487%	6.017268%	-0.210219%
Lebanon Town Hall	0.269041%	0.297630%	0.028589%
Lebanon Highway	0.210798%	0.215621%	0.004823%
Lisbon School Dist.	0.058424%	0.068336%	0.004823 %
Lisbon Town	0.138681%	0.182645%	0.043964%
Manchester Housing	0.138681%	0.529492%	0.043964%
Mansfield Education	1.445917%	1.506483%	0.060566%
Mansfield Education Mansfield Town	2.537214%	2.778667%	0.241453%
		0.437325%	
Meriden Housing Middlefield Town	0.532703%		-0.095378%
	0.248455%	0.215661%	-0.032794%
Middletown Housing	0.434003%	0.425774%	-0.008229%
Milford Housing	0.202273%	0.199714%	-0.002559%
Montville Housing	0.021673%	0.022488%	0.000815%
Montville Education	1.887907%	1.863730%	-0.024177%
Montville Town	1.839994%	1.810565%	-0.029429%
Naugatuck Housing	0.204737%	0.213468%	0.008731%
New Britain Housing	0.787082%	0.701923%	-0.085159%
New London Housing	0.311534%	0.295795%	-0.015739%
New London Public Works	0.00000%	1.770495%	1.770495%
Norwalk Housing	0.602054%	0.781441%	0.179387%
Oxford Education	1.535555%	1.467232%	-0.068323%
Oxford Town	1.034770%	0.997128%	-0.037642%
Southington Health District	0.137520%	0.109200%	-0.028320%
Portland Housing	0.079000%	0.060252%	-0.018748%
Preston Town	0.353618%	0.333990%	-0.019628%
Prospect Public Works	0.207775%	0.166945%	-0.040830%
Putnam Housing	0.274324%	0.219035%	-0.055289%
Redding Education	1.116754%	1.043791%	-0.072963%
Redding Town	1.245789%	1.047793%	-0.197996%
Seymour Housing	0.269705%	0.266027%	-0.003678%
Seymour Education	1.449791%	1.486727%	0.036936%
Seymour Town	1.306708%	1.338800%	0.032092%
Shelton Housing	0.026519%	0.027147%	0.000628%

			Schedule 3A
Connecticut	Municipal Employees Retiren	ent System	
	al Employees With Social Se		
	ile of Change in Proportional		
	<b>y</b> .		
J	une 30, 2015 to June 30, 2010	<b>)</b>	
	2015	2016	2016
	Employer	Employer	Change in
	Allocation	Allocation	Allocation
Employer	Percentage	Percentage	Percentage
		l'electricage	. er er unge
Southington Housing	0.100005%	0.099100%	-0.000905%
Southington Dog	0.074733%	0.043541%	-0.031192%
Southington Education	4.688034%	4.735403%	0.047369%
Southington Lunch	0.221207%	0.191870%	-0.029337%
Southington Sewer	0.405986%	0.354969%	-0.051017%
Southington Town	3.771609%	3.703247%	-0.068362%
Southington Water	0.711024%	0.710546%	-0.000478%
Stamford Housing	1.686836%	1.581752%	-0.105084%
Stratford Housing	0.613078%	0.537123%	-0.075955%
Thompson Town	0.690680%	0.430008%	-0.260672%
Tolland Cnty Mutual Aid	0.269867%	0.263772%	-0.006095%
Torrington Housing	0.235724%	0.264495%	0.028771%
Rockville (Vernon) Hsg.	0.366660%	0.354865%	-0.011795%
Wallingford HA	0.128151%	0.162589%	0.034438%
Waterford LC1303	1.532060%	1.457184%	-0.074876%
Waterford Custodial	0.823808%	0.769783%	-0.054025%
Waterford Local 161	0.333372%	0.305345%	-0.028027%
Waterford Cafe 224	0.154936%	0.148407%	-0.006529%
Waterford Para-Pro's	0.581431%	0.575359%	-0.006072%
Waterford Non-union	0.742159%	0.690088%	-0.052071%
Waterford Government	0.675930%	0.694289%	0.018359%
Waterford Town	1.194472%	1.095242%	-0.099230%
Watertown Town Supv.	0.214973%	0.203985%	-0.010988%
Watertown Town	0.357641%	0.234650%	-0.122991%
West Hartford Housing	0.484537%	0.496151%	0.011614%
West Haven Housing	0.749431%	0.742928%	-0.006503%
Weston Education	2.232964%	2.100945%	-0.132019%
Weston Highway	0.00000%	0.488052%	0.488052%
Weston Salary	0.592751%	0.717066%	0.124315%
Weston Town	1.157026%	1.107553%	-0.049473%
Wethersfield Housing	0.202344%	0.193494%	-0.008850%
Winchester Housing	0.050067%	0.029406%	-0.020661%
Windsor Locks Housing	0.099153%	0.092552%	-0.006601%
Windsor Locks Edu.	0.999179%	1.101669%	0.102490%
Windsor Locks Para's	0.450660%	0.476114%	0.025454%
Windsor Locks Town	1.352572%	1.344946%	-0.007626%
Woodbridge Education	0.818540%	0.835070%	0.016530%
Woodbridge Town	1.509009%	1.362085%	-0.146924%
Woodstock Education	0.262013%	0.258035%	-0.003978%
Woodstock Town	0.502526%	0.514000%	0.011474%

			Schedule 3A
Connectiout	Municipal Employees Detiron	nont Svotom	
	Municipal Employees Retiren		
	al Employees With Social Se		
	Ile of Change in Proportional		
J	une 30, 2015 to June 30, 2010	6	
	2015	2016	2016
			Change in
	Employer Allocation	Employer Allocation	Allocation
Employer	Percentage	Percentage	Percentage
Employer	Tercentage	rercentage	Tercentage
Norwich Housing	0.497916%	0.486646%	-0.011270%
District #4 – Custodians	0.247128%	0.247145%	0.000017%
District #4 - B. of Ed	0.086798%	0.086963%	0.000165%
District #4 - Non-Cert.	0.306074%	0.324075%	0.018001%
District #4 –Secretarial	0.249103%	0.213454%	-0.035649%
Regional District 16	0.028269%	0.055774%	0.027505%
Regional District 19	0.760762%	0.793028%	0.032266%
Watertown Fire District	0.147219%	0.162571%	0.015352%
Westport Health Dept.	0.310232%	0.315633%	0.005401%
East Shore Health District	0.228353%	0.206669%	-0.021684%
L. Naugatuck Valley Health	0.474271%	0.413290%	-0.060981%
Quinnipiack Valley Health	0.248978%	0.251826%	0.002848%
Uncas Health District	0.228769%	0.235034%	0.006265%
Willimantic Housing	0.475026%	0.514487%	0.039461%
Jewett City Street	0.081853%	0.108938%	0.027085%
Southeast Ct. Planning	0.175363%	0.224384%	0.049021%
Southeast Ct Water	0.184747%	0.185240%	0.000493%
South Norwalk Electric	0.555243%	0.389812%	-0.165431%
Norwalk 1st Tax Dist.	0.814639%	0.761710%	-0.052929%
Norwalk 2nd Tax Dist.	1.382913%	1.175933%	-0.206980%
Connecticut Housing	0.129447%	0.049425%	-0.080022%
Southeast CT Tourism	0.055414%	0.077528%	0.022114%
	0.03341476	0.07732076	0.02211470
Withdrew From MERS			
Canterbury Town	0.192019%	0.00000%	-0.192019%
Trumbull Monroe Health	0.167658%	0.000000%	-0.167658%
Watertown Golf	0.038351%	0.000000%	-0.038351%
Weston Lunch	0.439241%	0.000000%	-0.439241%
Totals	100.00000%	100.00000%	0.00000%
<u> </u>			
See Notes to Schedules.			

			Schedule 3B
Connecticut	Municipal Employees Retire	mont System	
	Employees Without Social		
	le of Change in Proportiona		
	une 30, 2015 to June 30, 201		
5			
	2015	2016	2016
	Employer	Employer	Change in
	Allocation	Allocation	Allocation
Employer	Percentage	Percentage	Percentage
Bridgeport Education	33.361593%	33.988657%	0.627064%
Bridgeport Grants	1.122313%	0.392721%	-0.729592%
Bridgeport City	27.723144%	25.088486%	-2.634658%
East Haven Education	2.447865%	2.671779%	0.223914%
East Haven Town	3.812458%	3.933359%	0.120901%
New Britain Education	13.776241%	13.912868%	0.136627%
New Britain City	13.173813%	13.990467%	0.816654%
GNH WPCA	3.011707%	4.075540%	1.063833%
Mattabassett District	1.570866%	1.946123%	0.375257%
Tatala	100 000000%	400.0000000/	0.0000000/
Totals	100.00000%	100.00000%	0.00000%
See Notes to Schedules.			

			Schedule 3C
Connectiout	Junicipal Employaça Detiran	ant System	
	Municipal Employees Retirem	-	
	ers and Firefighters With Soc		
	le of Change in Proportional		
Ji	ine 30, 2015 to June 30, 2010	6	
	2015	2016	2016
	Employer	Employer	Change in
E sa de sa	Allocation	Allocation	Allocation
Employer	Percentage	Percentage	Percentage
Beacon Falls Police	0.592330%	0.738958%	0.146628%
Cromwell Police	6.067925%	6.194468%	0.126543%
Derby Police	7.904511%	7.394109%	-0.510402%
Easton Police	3.420806%	3.352855%	-0.067951%
Hamden Police	9.913096%	13.434977%	3.521881%
Mansfield Fire	2.241412%	2.603791%	0.362379%
Monroe Police			
Montville Police	8.754860% 4.779473%	8.332825%	-0.422035%
		4.923989%	0.144516%
New Fairfield Police	1.190777%	1.243463%	0.052686%
Oxford Police	1.250331%	1.272660%	0.022329%
Plymouth Police	5.644015%	5.295908%	-0.348107%
Putnam Police	3.085286%	2.717016%	-0.368270%
Redding Police	4.035369%	3.754616%	-0.280753%
Southington Fire	7.308961%	7.027263%	-0.281698%
Waterford Fire	1.367071%	1.592948%	0.225877%
Waterford Police	9.978968%	9.055738%	-0.923230%
Weston Police	4.656128%	4.381923%	-0.274205%
Winchester Police	3.076929%	3.451482%	0.374553%
Windsor Dog	0.190184%	0.169218%	-0.020966%
Windsor Locks Police	6.294727%	5.919704%	-0.375023%
Woodbridge Police	5.404629%	4.781193%	-0.623436%
Cromwell Fire	0.827991%	0.895978%	0.067987%
Easton Firefighters	1.613789%	1.464918%	-0.148871%
Withdrew From MERS			
Middlefield Delice	0.4004229/	0.0000000/	0.4004220/
Middlefield Police	0.400432%	0.00000%	-0.400432%
Totals	100.00000%	100.000000%	0.00000%
	100.000007/8	100.00000078	0.0000070
See Notes to Schedules.			
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			Schedule 3D
Connecticut	Municipal Employees Retire	ment System	
	rs and Firefighters Without S		
	ule of Change in Proportiona		
	une 30, 2015 to June 30, 201		
	2015	2016	2016
	Employer	Employer	Change in
	Allocation	Allocation	Allocation
Employer	Percentage	Percentage	Percentage
Ansonia Police	2.928471%	2.881177%	-0.047294%
Branford Fire	2.485673%	2.450383%	-0.035290%
Bridgeport Fire	16.617702%	16.378437%	-0.239265%
Bridgeport Police	27.118317%	27.378546%	0.260229%
East Haven Fire	3.018524%	2.935823%	-0.082701%
East Haven Police	3.151847%	3.028705%	-0.123142%
Manchester Fire	5.517035%	5.072153%	-0.444882%
New Britain Fire	4.710553%	5.282993%	0.572440%
New Britain Police	6.859453%	7.719649%	0.860196%
New London Fire	3.587174%	3.384135%	-0.203039%
New London Fire Chief	0.00000%	0.056296%	0.056296%
New London Police	4.467847%	4.366642%	-0.101205%
Seymour Police	2.487066%	2.615058%	0.127992%
Shelton Police	3.753945%	3.481790%	-0.272155%
Southington Police	4.699137%	4.774220%	0.075083%
Stonington Police	2.376509%	2.242232%	-0.134277%
Windsor Police	4.029771%	3.568066%	-0.461705%
West Haven Fire	0.666217%	0.944082%	0.277865%
West Shore Fire District	1.524759%	1.439613%	-0.085146%
Totals	100.00000%	100.00000%	0.00000%
See Notes to Schedules.			

												<u>Sc</u>	hedule 4A
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			Connecticu	14 N	lunicinal Emp	oloyees Retiremer	t Systom						
						-	-						
						With Social Secu							
						n Proportional SI							
	Net Pension Liability and Deferred Outflows and Deferred Inflows												
		1		Jι	ine 30, 2015 to	o June 30, 2016	1			-			
							Deferred						
					NDI								
					NPL		Outflow						
		2016			2016	2016	2016						
		Change in	Net Pension		Change in	Net Deferred	Change in			Ro	cognized		
		Allocation	Liability		Proportial	Outflows	Proportial				Current		
	Employer	Percentage	June 30, 2015		Share	June 30, 2015	Share		Subtotal		Year		Total
					0.1.010					+			
A	ndover Education	-0.020709%	\$ 279,642		\$ (28,353)	\$ 21,224	\$ (2,152)	\$	(26,201)	\$	(5,358)	\$	(20,843)
A	ndover Selectmen	-0.018477%	276,757		(25,297)	21,005	(1,920)		(23,377)		(4,781)		(18,596)
A	nsonia Housing	-0.047604%	470,216		(65,175)	35,688	(4,947)		(60,228)		(12,317)		(47,911)
A	nsonia Clerical	0.055540%	1,391,104		76,040	105,581	5,771		70,269		14,370		55,899
	nsonia Town	-0.080411%	1,224,119		(110,090)	92,907	(8,356)		(101,734)		(20,804)		(80,930)
В	eacon Falls Supervisors	-0.006071%	270,866		(8,312)	20,558	(631)		(7,681)		(1,571)		(6,110)
	eacon Falls Town	0.045039%	299,747		61,663	22,750	4,680		56,983		11,653		45,330
	Bethany Public Works	-0.017620%	241,450		(24,124)	18,325	(1,831)		(22,293)		(4,559)		(17,734)
	ethlehem Public Works	0.091411%	-		125,151	-	9,499		115,652		23,651		92,001
D	ozrah Education	0.059462%	163,335		81,410	12,397	6,179		75,231		15,385		59,846
	Bozrah Town	-0.027312%	242,003		(37,393)	18,367	(2,838)		(34,555)		(7,066)		(27,489)
	Branford Education	-0.043481%	3,975,131		(59,530)	301,701	(4,518)		(55,012)		(11,250)		(43,762)
	Franford Selectman	0.048787%	4,462,097		66,795	338,661	5,070		61,725		12,623		49,102
	Bridgeport Housing	-0.709490%	4,201,156		(971,367)	318,857	(73,725)		(897,642)		(183,568)		(714,074)
	Bridgeport Port Authority	-0.003583% -0.018862%	72,341		(4,906)	5,491	(372)		(4,534)		(927)		(3,607)
	Bristol Housing	0.197717%	887,147		(25,824) 270,697	67,333	(1,960) 20,545		(23,864)		(4,880) 51,156		(18,984) 198,996
	Canton Housing	-0.001039%	20,223		(1,423)	1,535	(108)		250,152 (1,315)		(269)		(1,046)
	Clinton Secretarial	0.010318%	764,833		14,126	58,049	1,072		13,054		2,670		10,384
	Clinton Supervisory	0.070367%	382,675		96,340	29,044	7,312		89,028		18,206		70,822
	Clinton Town	-0.015734%	508,194		(21,542)	38,571	(1,635)		(19,907)		(4,071)		(15,836)
	Colchester Housing	-0.001782%	40,107		(2,440)	3,044	(185)		(2,255)		(461)		(1,794)
	Coventry Housing	0.001145%	63,047		1,568	4,785	119		1,449		296		1,153
	Danbury Housing	0.051828%	1,081,910		70,958	82,114	5,386		65,572		13,409		52,163
	Darien Housing	-0.020692%	58,355		(28,330)	4,429	(2,150)		(26,180)		(5,354)		(20,826)
D	eep River BOE	-0.001358%	29,465		(1,859)	2,237	(141)		(1,718)		(351)		(1,367)
	Perby Housing	-0.025059%	178,938		(34,308)	13,581	(2,604)		(31,704)		(6,483)		(25,221)
	ast Haddam Town	-0.037448%	325,104		(51,270)	24,675	(3,891)		(47,379)		(9,689)		(37,690)
	ast Hampton Housing	0.004481%	53,412		6,135	4,054	466		5,669		1,159		4,510
	ast Hartford Housing	-0.025788%	939,725		(35,307)	71,323	(2,680)		(32,627)		(6,672)		(25,955)
	Ilington Education	-0.050170%	2,076,828		(68,688)	157,626	(5,213)		(63,475)		(12,981)		(50,494)
E	Ilington Lunch	-0.007176%	130,939		(9,825)	9,938	(746)		(9,079)		(1,857)		(7,222)

												Sc	hedule 4A
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			Connecticu	.+ N	lunicipal Emp	loyees Retiremer	t Svetom						
					<u> </u>	With Social Secu							
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						n Proportional St		-					
			Net Pension Liat		•	d Outflows and D	eferred inflow	S					
				JL	ine 30, 2015 to	o June 30, 2016							
							Deferred						
					NPL		Outflow						
		2016			2016	2016	2016						
		Change in	Net Pension		Change in	Net Deferred	Change in			Re	cognized		
		Allocation	Liability		Proportial	Outflows	Proportial			in	Current		
	Employer	Percentage	June 30, 2015		Share	June 30, 2015	Share	;	Subtotal		Year		Total
			<b>A -------------</b>		<b>•</b> (00 == ()		<b>•</b> ( <b>•</b> + + + +)	<b>^</b>	(74.407)		(45.636)		(50.04=)
	Ellington Town	-0.058835%	\$ 595,930		\$ (80,551)	\$ 45,230	\$ (6,114)	\$	(74,437)	\$	(15,222)	\$	(59,215)
	Ellington Van Drivers	0.007533%	49,626		10,313	3,766	783		9,530		1,949		7,581
	Enfield Housing	0.023182%	416,550		31,739	31,615	2,409		29,330		5,998	+	23,332
	Essex BOE	-0.001004%	34,554 1,570,793		(1,375)	2,623	(104)		(1,271)		(260)		(1,011)
	Greenwich Housing Griswold Education	0.069559%	2,218,976		95,234 163,570	119,219 168,415	7,228		88,006 151,155		17,997 30,911	_	70,009 120,244
	Griswold Selectmen	0.020056%	629,280		27,459	47,760	2,084		25,375		5,189	—	20,244
		-0.058818%	137,846		(80,528)		(6,112)		(74,416)		(15,218)	+	(59,198)
24	Groton Housing Hamden Education	0.129177%	534,030		176,857	10,463 40,531	13,423		163,434		33,422	—	130,012
	Hamden BOE	0.515104%	1,340,566		705,233	101,746	53,525		651,708		133,273	+	518,435
	Hamden Schools	0.122614%	517,038		167,872	39,242	12,741		155,131		31,724	+	123,407
	Hamden Town	0.517716%	2,218,191		708,810	168,354	53,797		655,013		133,948	+	521,065
	Hartford Housing	-0.216024%	1,807,965		(295,759)	137,220	(22,447)		(273,312)		(55,892)	-	(217,420)
	Hartford Edu.(Local 566)	-0.191073%	6,469,250		(261,598)	490,997	(19,855)		(241,743)		(49,436)		(192,307)
	Hartford Union (Local 818)	-0.032128%	66,068		(43,987)	5,014	(3,338)		(40,649)		(8,313)	+	(32,336)
	Hartford City (1716)	-0.210219%	8,526,098		(287,812)	647,106	(21,844)		(265,968)		(54,390)	-	(211,578)
	Lebanon Town Hall	0.028589%	368,346		39,141	27,957	2,971		36,170		7,397		28,773
	Lebanon Highway	0.004823%	288,605		6,603	21,904	501		6,102		1,248		4,854
	Lisbon School Dist.	0.009912%	79,989		13,571	6,071	1,030		12,541		2,565		9,976
	Lisbon Town	0.043964%	189,869		60,191	14,411	4,568		55,623		11,375		44,248
	Manchester Housing	0.001640%	722,686		2,245	54,850	170		2,075		424		1,651
	Mansfield Education	0.060566%	1,979,616		82,921	150,247	6,294		76,627		15,670		60,957
	Mansfield Town	0.241453%	3,473,718		330,576	263,646	25,090		305,486		62,472		243,014
	Meriden Housing	-0.095378%	729,328		(130,583)	55,354	(9,911)		(120,672)		(24,677)		(95,995)
	Middlefield Town	-0.032794%	340,162		(44,899)	25,817	(3,408)		(41,491)	_	(8,485)		(33,006)
	Middletown Housing	-0.008229%	594,197		(11,266)	45,097	(855)		(10,411)	_	(2,129)		(8,282)
	Milford Housing	-0.002559%	276,933		(3,504)	21,018	(266)		(3,238)	_	(662)	—	(2,576)
	Montville Housing	0.000815%	29,673		1,116	2,252	85		1,031		211	+	820
	Montville Education	-0.024177%	2,584,748		(33,101)	196,176	(2,512)		(30,589)	_	(6,255)	—	(24,334)
	Montville Town	-0.029429%	2,519,150		(40,291)	191,196	(3,058)		(37,233)		(7,614)	—	(29,619)
	Naugatuck Housing	0.008731%	280,307		11,954	21,274	907		11,047		2,259	—	8,788
	New Britain Housing	-0.085159%	1,077,600		(116,592)	81,787	(8,849)		(107,743)		(22,033)		(85,710)

									Schedule 4A
			Connecticu	t Municipal Emp	loyees Retiremer	at System			
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					With Social Secu	-			
					n Proportional SI				
			Net Pension Liab			Deterred Inflow	S		
		1 1		June 30, 2015 to	o June 30, 2016		1	1 1	
						Deferred			
				ND		Deferred			
				NPL		Outflow			
		2016		2016	2016	2016			
		Change in	Net Pension	Change in	Net Deferred	Change in		Recognized	
		Allocation	Liability	Proportial	Outflows	Proportial		in Current	
	Employer	Percentage	June 30, 2015	Share	June 30, 2015	Share	Subtotal	Year	Total
	Employer	i ci cciitage	54110 50, 2010	Gildi G	54110 00, 2010	Charc	Castotai	100	
	New London Housing	-0.015739%	\$ 426,524	\$ (21,548)	\$ 32,372	\$ (1,635)	\$ (19,913)	\$ (4,072)	\$ (15,841)
	New London Public Works	1.770495%	-	2,423,999	-	183,974	2,240,025	458,082	1,781,943
	Norwalk Housing	0.179387%	824,277	245,600	62,560	18,640	226,960	46,413	180,547
	Oxford Education	-0.068323%	2,102,340	(93,542)	159,562	(7,100)	(86,442)	(17,677)	(68,765)
	Oxford Town	-0.037642%	1,416,711	(51,536)	107,525	(3,911)	(47,625)	(9,739)	(37,886)
	Southington Health District	-0.028320%	188,280	(38,773)	14,290	(2,943)	(35,830)	(7,327)	(28,503)
	Portland Housing	-0.018748%	108,159	(25,668)	8,209	(1,948)	(23,720)	(4,851)	(18,869)
25	Preston Town	-0.019628%	484,141	(26,873)	36,745	(2,040)	(24,833)	(5,078)	(19,755)
GI	Prospect Public Works	-0.040830%	284,466	(55,901)	21,590	(4,243)	(51,658)	(10,564)	(41,094)
	Putnam Housing	-0.055289%	375,579	(75,697)	28,506	(5,745)	(69,952)	(14,305)	(55,647)
	Redding Education	-0.072963%	1,528,956	(99,894)	116,043	(7,582)	(92,312)	(18,878)	(73,434)
	Redding Town	-0.197996%	1,705,619	(271,078)	129,452	(20,574)	(250,504)	(51,228)	(199,276)
	Seymour Housing	-0.003678%	369,255	(5,036)	28,026	(382)	(4,654)	(952)	(3,702)
	Seymour Education	0.036936%	1,984,920	50,569	150,650	3,838	46,731	9,556	37,175
	Seymour Town	0.032092%	1,789,024	43,937	135,782	3,335	40,602	8,303	32,299
	Shelton Housing	0.000628%	36,307	860	2,756	65	795	163	632
	Southington Housing	-0.000905%	136,918	(1,239)	10,392	(94)	(1,145)	(234)	(911)
	Southington Dog	-0.031192%	102,318	(42,705)	7,766	(3,241)	(39,464)	(8,070)	(31,394)
	Southington Education	0.047369%	6,418,423	64,853	487,140	4,922	59,931	12,256	47,675
	Southington Lunch Southington Sewer	-0.029337%	302,856 555,838	(40,166) (69,848)	22,986 42,186	(3,048) (5,301)	(37,118) (64,547)	(7,591) (13,200)	(29,527) (51,347)
	Southington Town	-0.068362%	5,163,738	(93,595)	391,913	(7,104)	(86,491)	(17,687)	(68,804)
	Southington Water	-0.000478%	973,468	(93,595) (654)	73,884	(7,104)	(604)	(17,007)	(480)
	Stamford Housing	-0.105084%	2,309,460	(143,871)	175,282	(10,919)	(132,952)	(27,189)	(400)
	Stratford Housing	-0.075955%	839,370	(103,991)	63,706	(7,893)	(96,098)	(19,652)	(76,446)
	Thompson Town	-0.260672%	945,615	(356,888)	71,769	(27,087)	(329,801)	(67,444)	(262,357)
	Tolland Cnty Mutual Aid	-0.006095%	369,477	(8,345)	28,043	(633)	(7,712)	(1,577)	(6,135)
	Torrington Housing	0.028771%	322,732	39,391	24,495	2,990	36,401	7,444	28,957
	Rockville (Vernon) Hsg.	-0.011795%	501,997	(16,149)	38,100	(1,226)	(14,923)	(3,052)	(11,871)
	Wallingford HA	0.034438%	175,452	47,149	13,316	3,579	43,570	8,910	34,660
	Waterford LC1303	-0.074876%	2,097,555	(102,513)	159,199	(7,780)	(94,733)	(19,373)	(75,360)
	Waterford Custodial	-0.054025%	1,127,882	(73,966)	85,603	(5,614)	(68,352)	(13,978)	(54,374)

									Schedule 4A
			Connecticu	t Municipal Emp	loyees Retiremer	nt System			
					Nith Social Secu	-			
					n Proportional SI				
			Net Pension Liab				e		
				June 30, 2015 to			3		
				,	,				
				NPL		Deferred Outflow			
						Outriow			
		2016		2016	2016	2016			
		Change in	Net Pension	Change in	Net Deferred	Change in		Recognized	
		Allocation	Liability	Proportial	Outflows	Proportial		in Current	
	Employer	Percentage	June 30, 2015	Share	June 30, 2015	Share	Subtotal	Year	Total
			<b>(</b>	(00 070)	<b>A</b> 04.044		<b>•</b> (05.400)	(7.050)	
	Waterford Local 161	-0.028027%	\$ 456,422	\$ (38,372)	\$ 34,641	\$ (2,912)	\$ (35,460)	\$ (7,252)	\$ (28,208)
	Waterford Cafe 224	-0.006529%	212,124	(8,939)	16,100	(678)	(8,261)	(1,689)	(6,572)
	Waterford Para-Pro's	-0.006072%	796,042	(8,313)	60,418	(631)	(7,682)	(1,571)	(6,111)
	Waterford Non-union	-0.052071%	1,016,095	(71,291)	77,119	(5,411)	(65,880)	(13,472)	(52,408)
	Waterford Government	0.018359%	925,421	25,135	70,237	1,908	23,227	4,750	18,477
	Waterford Town Watertown Town Supv.	-0.099230%	1,635,361	(135,857)	124,120	(10,311)	(125,546)	(25,674)	(99,872)
		-0.010988%	294,321	(15,044)	22,338	(1,142)	(13,902)	(2,843)	(11,059)
26	Watertown Town	-0.122991%	489,649	(168,388)	37,163	(12,780)	(155,608)	(31,822)	(123,786)
	West Hartford Housing	0.011614%	663,383	15,901 (8,903)	50,349 77,874	1,207 (676)	14,694 (8,227)	3,005	11,689
	West Haven Housing Weston Education	-0.006503%	1,026,052 3,057,168	(180,748)	232,030	(13,718)	(167,030)	(1,682) (34,157)	(6,545) (132,873)
	Weston Highway	0.488052%	811,540	668,195	61,593	50,714	617,481	126,274	491,207
	Weston Salary	0.124315%	1,584,093	170,201	120,228	12,918	157,283	32,164	125,119
	Weston Town	-0.049473%	277,031	(67,734)	21,026	(5,141)	(62,593)	(12,800)	(49,793)
	Wethersfield Housing	-0.008850%	68,547	(12,117)	5,202	(920)	(11,197)	(12,800)	(49,793)
	Winchester Housing	-0.020661%	135,751	(28,287)	10,304	(2,147)	(26,140)	(5,346)	(20,794)
	Windsor Locks Housing	-0.006601%	1,367,983	(9,037)	103,827	(686)	(8,351)	(1,708)	(6,643)
	Windsor Locks Edu.	0.102490%	617,002	140,320	46,829	10,650	129,670	26,517	103,153
	Windsor Locks Para's	0.025454%	1,851,816	34,849	140,547	2,645	32,204	6,586	25,618
	Windsor Locks Town	-0.007626%	1,120,669	(10,441)	85,055	(792)	(9,649)	(1,973)	(7,676)
	Woodbridge Education	0.016530%	2,065,996	22,631	156,803	1,718	20,913	4,277	16,636
	Woodbridge Town	-0.146924%	358,724	(201,155)	27,227	(15,267)	(185,888)	(38,014)	(147,874)
	Woodstock Education	-0.003978%	688,012	(5,446)	52,218	(413)	(5,033)	(1,029)	(4,004)
	Woodstock Town	0.011474%	681,701	15,709	51,739	1,192	14,517	2,969	11,548
	Norwich Housing	-0.011270%	338,345	(15,430)	25,680	(1,171)	(14,259)	(2,916)	(11,343)
	District #4 – Custodians	0.000017%	118,836	23	9,020	2	21	4	17
	District #4 - B. of Ed	0.000165%	419,048	226	31,804	17	209	43	166
	District #4 - Non-Cert.	0.018001%	341,049	24,645	25,885	1,871	22,774	4,657	18,117
	District #4 –Secretarial	-0.035649%	38,703	(48,807)	2,938	(3,704)	(45,103)	(9,224)	(35,879)
	Regional District 16	0.027505%	1,041,565	37,657	79,052	2,858	34,799	7,116	27,683
	Regional District 19	0.032266%	201,559	44,176	15,298	3,353	40,823	8,348	32,475
	Watertown Fire District	0.015352%	424,741	21,019	32,236	1,595	19,424	3,972	15,452

								Schedule 4A
	-+ +	Connecticut	Municipal Empl	ovees Retireme	nt Svstem	4 4		_
			ral Employees V					
			lule of Change in					
		Net Pension Liabi				·C		
			June 30, 2015 to			5		
			June 30, 2015 to	June 30, 2016				
					Deferred			
			NPL		Outflow			
					Outilow			
	2016		2016	2016	2016			
	Change in	Net Pension	Change in	Net Deferred	Change in		Recognized	
	Allocation	Liability	Proportial	Outflows	Proportial		in Current	
Employer	Percentage	June 30, 2015	Share	June 30, 2015	Share	Subtotal	Year	Total
				_,				
Westport Health Dept.	0.005401%	\$ 312,640	\$ 7,395	\$ 23,729	\$ 561	\$ 6,834	\$ 1,398	\$ 5,436
East Shore Health District	-0.021684%	649,328	(29,688)	49,282	(2,253)	(27,435)	(5,610)	(21,825)
L. Naugatuck Valley Health	-0.060981%	340,878	(83,490)	25,872	(6,337)	(77,153)	(15,778)	(61,375)
Quinnipiack Valley Health	0.002848%	-	3,899	-	296	3,603	737	2,866
Uncas Health District	0.006265%	313,209	8,577	23,772	651	7,926	1,621	6,305
Willimantic Housing	0.039461%	650,362	54,026	49,361	4,100	49,926	10,210	39,716
Jewett City Street	0.027085%	112,066	37,082	8,505	2,814	34,268	7,008	27,260
N Southeast Ct. Planning	0.049021%	240,091	67,115	18,223	5,094	62,021	12,683	49,338
Southeast Ct Water	0.000493%	252,939	675	19,197	51	624	128	496
South Norwalk Electric	-0.165431%	760,187	(226,493)	57,696	(17,190)	(209,303)	(42,802)	(166,501)
Norwalk 1st Tax Dist.	-0.052929%	1,115,328	(72,465)	84,650	(5,500)	(66,965)	(13,694)	(53,271)
Norwalk 2nd Tax Dist.	-0.206980%	1,893,357	(283,378)	143,701	(21,508)	(261,870)	(53,552)	(208,318)
Connecticut Housing	-0.080022%	177,227	(109,559)	13,451	(8,315)	(101,244)	(20,704)	(80,540)
Southeast CT Tourism	0.022114%	75,868	30,276	5,758	2,298	27,978	5,721	22,257
Million From MEDO					_			
Withdrew From MERS								
Canterbury Town	-0.192019%	262,895	(262,894)	19,953	(19,954)	(242,940)	(49,681)	(193,259)
Trumbull Monroe Health	-0.167658%	202,093	(229,542)	17,422	(17,422)	(212,120)	(43,378)	(168,742)
Watertown Golf	-0.038351%	52,507	(52,507)	3,985	(3,985)	(48,522)	(9,923)	(38,599)
Weston Lunch	-0.439241%	601,368	(601,368)	45,643	(45,643)	(555,725)	(113,644)	(442,081)
	0.10021170	001,000	(001,000)	10,010	(10,010)	(000,120)	(110,011)	(112,001)
Totals	0.000000%	\$ 136,910,752	\$-	\$ 10,391,156	\$ -	\$-	\$ -	\$-
					_ <u></u>			
See Notes to Schedules.								

									Schedule 4B
			Connectic	ut Municipal Em	oloyees Retireme	ent System	<u>ب</u>		ŀ
				ral Employees W					
				edule of Change					
			Net Pension Lia				ws		
					o June 30, 2016				
						Deferred			
				NPL		Outflow			
		2016		2016		2016			
		Change in	Net Pension	Change in	Net Deferred	Change in		Recognized	
		Allocation	Liability	Proportial	Outflows	Proportial		in Current	
	Employer	Percentage	June 30, 2015	Share	June 30, 2015	Share	Subtotal	Year	Total
	Bridgeport Education	0.627064%	\$ 36,489,682	\$ 685,860	\$ 2,869,413	\$ 53,933	\$ 631,927	\$ 129,228	\$ 502,699
	Bridgeport Grants	-0.729592%	1,227,545	(798,001)	<u>\$</u> 2,869,413 96,530	(62,752)	(735,249)	(150,358)	502,699 (584,891)
	Bridgeport City	-2.634658%	30,322,554	(2,881,693)	2,384,455	(226,606)	(2,655,087)	(542,962)	(2,112,125)
	East Haven Education	0.223914%	2,677,385	244,909	210,540	19,259	225,650	46,145	179,505
	East Haven Town	0.120901%	4,169,926	132,238	327,907	10,399	121,839	24,916	96,923
	New Britain Education	0.136627%	15,067,945	149,438	1,184,888	11,751	137,687	28,157	109,530
	New Britain City	0.816654%	14,409,032	893,226	1,133,073	70,240	822,986	168,300	654,686
	GNH WPCA	1.063833%	3,294,094	1,163,581	259,036	91,500	1,072,081	219,239	852,842
28	Mattabassett District	0.375257%	1,718,155	410,442	135,110.00	32,276	378,166	77,335	300,831
	Totals	0.00000%	\$ 109,376,318	\$ -	\$ 8,600,952	\$ -	\$-	\$-	\$-
				_		_			
	See Notes to Schedules.								

									Schedule 4C
			Connecticut	<b>Municipal Emp</b>	loyees Retireme	nt System			
			Police Offic	ers and Firefigl	hters With Social	Security			
			Sched	ule of Change i	n Proportional SI	hare			
			Net Pension Liabi				/S		
				June 30, 2015 to					
						Deferred			
				NPL		Outflow			
				0010		0010			_
		2016	Not Danalan	2016	Not Defensed	2016		December 4	
		Change in	Net Pension	Change in	Net Deferred	Change in		Recognized	
	<b>F</b>	Allocation	Liability	Proportial	Outflows	Proportial	Outratal	in Current	<b>T</b> - 4 - 1
	Employer	Percentage	June 30, 2015	Share	June 30, 2015	Share	Subtotal	Year	Total
	Beacon Falls Police	0.146628%	\$ 181,236	\$ 44,864	\$ 13,696	\$ 3,390	\$ 41,474	\$ 8,481	\$ 32,993
	Cromwell Police	0.126543%	1,856,616	38,719	140,309	2,926	35,793	7,320	28,473
	Derby Police	-0.510402%	2,418,561	(156,169)	182,776	(11,802)	(144,367)	(29,523)	(114,844)
	Easton Police	-0.067951%	1,046,671	(20,791)	79,099	(1,571)	(19,220)	(3,930)	(15,290)
	Hamden Police	3.521881%	3,033,131	1,077,597	229,220	81,437	996,160	203,713	792,447
	Mansfield Fire	0.362379%	685,810	110,878	51,828	8,379	102,499	20,960	81,539
	Monroe Police	-0.422035%	2,678,744	(129,131)	202,439	(9,759)	(119,372)	(24,411)	(94,961)
	Montville Police	0.144516%	1,462,385	44,218	110,516	3,342	40,876	8,359	32,517
	New Fairfield Police	0.052686%	364,345.00	16,120	27,535.00	1,218	14,902	3,047	11,855
N	Oxford Police	0.022329%	382,566	6,832	28,912	516	6,316	1,292	5,024
29	Plymouth Police	-0.348107%	1,726,911	(106,511)	130,507	(8,049)	(98,462)	(20,135)	(78,327)
	Putnam Police	-0.368270%	944,011	(112,680)	71,341	(8,516)	(104,164)	(21,301)	(82,863)
	Redding Police	-0.280753%	1,234,710	(85,903)	93,310	(6,492)	(79,411)	(16,239)	(63,172)
	Southington Fire	-0.281698%	2,236,338	(86,191)	169,005	(6,514)	(79,677)	(16,294)	(63,383)
	Waterford Fire	0.225877%	418,286	69,112	31,610	5,223	63,889	13,065	50,824
	Waterford Police	-0.923230%	3,053,287	(282,483)	230,743	(21,347)	(261,136)	(53,402)	(207,734)
	Weston Police	-0.274205%	1,424,645.00	(83,899)	107,663.00	(6,340)	(77,559)	(15,861)	(61,698)
	Winchester Police	0.374553%	941,454	114,603	71,148	8,661	105,942	21,665	84,277
	Windsor Dog	-0.020966%	58,191	(6,415)	4,397	(485)	(5,930)	(1,213)	(4,717)
	Windsor Locks Police	-0.375023%	1,926,011	(114,747)	145,554	(8,672)	(106,075)	(21,692)	(84,383)
	Woodbridge Police	-0.623436%	1,653,666	(190,754)	124,971	(14,416)	(176,338)	(36,061)	(140,277)
	Cromwell Fire	0.067987%	253,342	20,802	19,146	1,572	19,230	3,933	15,297
	Easton Firefighters	-0.148871%	493,774	(45,550)	37,315	(3,442)	(42,108)	(8,611)	(33,497)
	Withdrew From MERS								
	WILLIUIEW FIOIN WERS								
	Middlefield Police	-0.400432%	122,521	(122,521)	9,259	(9,259)	(113,262)	(23,162)	(90,100)
	Totals	0.00000%	\$ 30,597,212	\$ -	\$ 2,312,299	\$ -	\$-	\$ -	\$-
	See Notes to Schedules.								

									Schedule 4D-1
			Connecticu	It Municipal Em	ployees Retireme	ent System	4 4	!	
					nters Without Soc				
					in Proportional S				
					ed Outflows and		NS		
					to June 30, 2016	Deletted inite	13		
				Julie 30, 2013	to Julie 30, 2010				
				NPL	Deferred	Outflow			
					Dererred	oution			
		2016		2016	2016	2016			
		Change in	Net Pension	Change in	Net Deferred	Change in		Recognized	
		Allocation	Liability	Proportial	Outflows	Proportial		in Current	
	Employer	Percentage	June 30, 2015	Share	June 30, 2015	Share	Subtotal	Year	Total
	Ansonia Police	-0.047294%	\$ (2,464,200)	\$ 39,796	\$ 257,452	\$ (4,158)	\$ 43,954	\$ 8,989	\$ 34,965
	Branford Fire	-0.035290%	(2,091,602)	29,695	218,524	(3,102)	32,797	6,707	26,090
	Bridgeport Fire	-0.239265%	(13,983,181)	201,333	1,460,921	(21,035)	222,368	45,474	176,894
	Bridgeport Police	0.260229%	(22,819,061)	(218,973)	2,384,069	22,878	(241,851)	(49,458)	(192,393)
	East Haven Fire	-0.082701%	(2,539,976)	69,591	265,369	(7,271)	76,862	15,718	61,144
	East Haven Police	-0.123142%	(2,652,163)	103,619	277,090	(10,826)	114,445	23,404	91,041
	Manchester Fire	-0.444882%	(4,642,381)	374,352 (481,688)	485,022	(39,111)	413,463	84,553	328,910 (423,217)
	New Britain Fire New Britain Police	0.572440%	(3,963,756) (5,771,976.00)	(723,824)	414,121 603,039.00	50,325 75,624	(532,013) (799,448)	(108,796) (163,486)	(635,962)
30	New London Fire	-0.203039%	(3,018,474)	170,850	315,361	(17,850)	188,700	38,589	150,111
	New London Fire Chief	0.056296%	(3,010,474)	(47,371)	315,301	4,949	(52,320)	(10,699)	(41,621)
	New London Police	-0.101205%	(3,759,528)	85,160	392,784	(8,897)	94,057	19,235	74,822
	Seymour Police	0.127992%	(2,092,774)	(107,701)	218,646	11,252	(118,953)	(24,326)	(94,627)
	Shelton Police	-0.272155%	(3,158,806)	229,009	330,022	(23,927)	252,936	51,725	201,211
	Southington Police	0.075083%	(3,954,150)	(63,180)	413,118	6,601	(69,781)	(14,270)	(55,511)
	Stonington Police	-0.134277%	(1,999,744)	112,989	208,928	(11,805)	124,794	25,520	99,274
	Windsor Police	-0.461705%	(3,390,903.00)	388,509	354,271.00	(40,590)	429,099	87,749	341,350
	West Haven Fire	0.277865%	(560,597)	(233,813)	58,569	24,428	(258,241)	(52,810)	(205,431)
	West Shore Fire District	-0.085146%	(1,283,028)	71,647	134,046	(7,485)	79,132	16,182	62,950
	Totals	0.00000%	\$ (84,146,300)	\$ -	\$ 8,791,352	\$ -	\$-	\$ -	\$-
							+ +	+	
	See Notes to Schedules.								
L						1			

									Sc	hedule 4D-2
					Retirement System					
					hout Social Security					
	Sc	hedule of Deferred Inflows and I				ange in Proportiona	l Share			
			Change Originat		al Year 2015					
			Jun	e 30, 2016						
			Unamort	Tod						
			Balance							
		2015	2015 Cha							
		Allocation	in Propor							
	Employer	Percentage	Shar		Year 2	Year 3	Year 4			Total
	Ansonia Police	2.928471%	\$	50,944	\$ 16,982	\$ 16,981	\$ 16,9		\$	50,944
	Branford Fire	2.485673%		13,241	14,414	14,414	14,4	13		43,241
	Bridgeport Fire	16.617702%	28	39,085	96,362	96,362	96,3			289,085
	Bridgeport Police	27.118317%		71,756	157,252	157,252	157,2			471,756
	East Haven Fire	3.018524%		52,510	17,504	17,503	17,5			52,510
	East Haven Police	3.151847%		54,830	18,277	18,277	18,2			54,830
	Manchester Fire	5.517035%		95,975	31,992	31,992	31,9			95,975
	New Britain Fire	4.710553%		31,946	27,315	27,315	27,3			81,946
	New Britain Police	6.859453%		19,328	39,776	39,776	39,7			119,328
	New London Fire	3.587174%		77,215)	(559,075)	(559,072)	(559,0			(1,677,215)
31	New London Police Seymour Police	4.467847% 2.487066%		77,724	25,908 14,422	25,908 14,422	25,9 14,4			77,724 43,266
	Seyhour Police Shelton Police	3.753945%		43,266 65,304	21,768	21,768	21,7			65,304
	Southington Police	4.699137%		31,747	27,249	27,249	27,2			81,747
	Stonington Police	2.376509%		41,342	13,781	13,781	13,7			41,342
	Windsor Police	4.029771%		70,103	23,368	23,368	23,3			70,103
	West Haven Fire	0.666217%		11,590	3,863	3,863	3,8			11,590
	West Shore Fire District	1.524759%		26,524	8,842	8,841	8,8			26,524
				- / -		- / -	- , -			- , -
	Totals	100.00000%	\$	-	\$ -	\$ -	\$ -		\$	-
	See Notes to Schedules.									

									Schedule 5
		C	onnecticut Mu	nicipal Employe	es Retirement S	System			
				Inflows and Def					
				nt Gains and Lo					
		Gainai		June 30, 20		ugii 2010, ilot			
		Initial			Net Deferred	Outflow Amounts	to be Recogniz	ed in Subsequen	t Fiscal Years
		Investment	Amortization						
	Year	(Gain)/ Loss	Period	Balance	Year 1	Year 2	Year 3	Year 4	Total
	General Employees With Social Security								
	2016	\$ 58,994,660	5.00	\$ 47,195,729	\$ 11,798,933	\$ 11,798,932	\$11,798,932	\$ 11,798,932	\$ 47,195,729
	2015	43,867,344	5.00	26,320,406	8,773,469	8,773,469	8,773,468	-	26,320,406
	2014	(41,171,199)	5.00	(16,468,479)	(8,234,240)	(8,234,239)	-	-	(16,468,479)
	Total	\$ 61,690,805		\$ 57,047,656	\$ 12,338,162	\$ 12,338,162	\$20,572,400	\$ 11,798,932	\$ 57,047,656
		φ 01,000,000		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	\$ 12,000,10 <u>2</u>	\$ 12,000,102	¢20,012,100	\$ 11,100,002	\$ 61,611,000
	General Employees Without Social Security								
	0010	<b>.</b> 40 750 404		<b>*</b> 00 004 704	<b>(</b> 0.050.400	<b>.</b>	<b>*</b> 0.050.400	<b>*</b> 0.050.400	<b></b>
	2016 2015	\$ 49,752,164 37,728,295	5.00	\$ 39,801,731 22,636,977	\$ 9,950,433 7,545,659	\$ 9,950,433 7,545,659	\$ 9,950,433 7,545,659	\$ 9,950,432	\$ 39,801,731 22,636,977
(J)	2013	(35,969,472)	5.00	(14,387,790)	(7,193,894)	(7,193,896)	-	-	(14,387,790)
32		(00,000,2)	0.00	(11,001,100)	(1,100,001)	(1,100,000)			(11,001,100)
	Total	\$ 51,510,987		\$ 48,050,918	\$ 10,302,198	\$ 10,302,196	\$17,496,092	\$ 9,950,432	\$ 48,050,918
	Police and Fire With Social Security								-
	2016	\$ 12,713,514	5.00	\$ 10,170,811	\$ 2,542,703	\$ 2,542,703	\$ 2,542,703	\$ 2,542,702	\$ 10,170,811
	2015	9,373,995	5.00	5,624,397	1,874,799	1,874,799	1,874,799	-	5,624,397
	2014	(8,644,828)	5.00	(3,457,931)	(1,728,966)	(1,728,965)	-	-	(3,457,931)
	Tetel	<b>(</b> 10 110 001		<b>*</b> 40.007.077	<b>(</b> 0.000 500	<b>.</b>	<b>•</b> • • • • • • • • • • • • • • • • • •	<b></b>	-
	Total	\$ 13,442,681		\$ 12,337,277	\$ 2,688,536	\$ 2,688,537	\$ 4,417,502	\$ 2,542,702	\$ 12,337,277
	Police and Fire Without Social Security								
									-
	2016	\$ 40,063,257	5.00	\$ 32,050,606	\$ 8,012,651	\$ 8,012,651	\$ 8,012,651	\$ 8,012,653	\$ 32,050,606
	2015	27,034,640	5.00	16,220,784	5,406,928	5,406,928	5,406,928	-	16,220,784
	2014	(21,393,934)	5.00	(8,557,573)	(4,278,787)	(4,278,786)	-	-	(8,557,573)
	Total	\$ 45,703,963		\$ 39,713,817	\$ 9,140,792	\$ 9,140,793	\$13,419,579	\$ 8,012,653	\$ 39,713,817
		+ .0,00,000		÷ 00,. 10,011	¢ 0,110,102	+ 0,.10,100	÷,	¢ 0,012,000	÷ ••••
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	See Notes to Schedules.								

								Schedule 6A-1
			Connecticut	Municipal Employees	s Retirement System			
			Gene	ral Employees With S	ocial Security			
				eferred Outflows of F		ver		
				umulative Investment				
			U	June 30, 2016				
			Schedule 5	Net Def	erred Outflow Amounts	to be Recognized i	in Subsequent Fiscal	Years
		Allocation						
	Employer	Percentage	Amount	Year 1	Year 2	Year 3	Year 4	Total
	Andover Education	0.183542%	\$ 104,706	\$ 22,646	\$ 22,646	\$ 37,759	\$ 21,655	\$ 104,706
	Andover Selectmen	0.183667%	104,778	22,661	22,661	37,785	21,671	104,778
	Ansonia Housing	0.295843%	168,771	36,502	36,502	60,862	34,905	168,771
	Ansonia Clerical	1.071606%	611,326	132,216	132,216	220,455	126,439	
	Ansonia Town	0.813689%	464,191	100,394	100,394	167,396	96,007	464,191
	Beacon Falls Supervisors	0.191770%	109,400	23,661	23,661	39,452	22,626	
	Beacon Falls Town	0.263975%	150,592	32,570	32,570	54,306	31,146	
	Bethany Public Works	0.158736%	90,555	19,585	19,585	32,656	18,729	90,555
	Bethlehem Public Works	0.091411%	52,148	11,278	11,278	18,805	10,787	52,148
	Bozrah Education	0.178762%	101,980	22,056	22,056	36,776	21,092	
	Bozrah Town	0.149448%	85,257	18,439	18,439	30,745	17,634	
	Branford Education	2.859967%	1,631,544	352,867	352,867	588,364	337,446	
ω	Branford Selectman	3.307916%	1,887,090	408,136	408,136	680,517	390,301	1,887,090
33	Bridgeport Housing	2.359047%	1,345,781	291,063	291,063	485,313	278,342	1,345,781
	Bridgeport Port Authority	0.049255%	28,099	6,077	6,077	10,133	5,812	28,099
	Bristol Housing	0.629113%	358,894	77,621	77,621	129,424	74,228	358,894
	Canton Housing	0.197717%	112,793	24,395	24,395	40,675	23,328	112,793
(	Chester Board of Education	0.013732%	7,834	1,694	1,694	2,825	1,621	7,834
	Clinton Secretarial	0.568954%	324,575	70,198	70,198	117,047	67,132	324,575
(	Clinton Supervisory	0.349874%	199,595	43,168	43,168	71,977	41,282	199,595
(	Clinton Town	0.355452%	202,777	43,856	43,856	73,125	41,940	202,777
	Colchester Housing	0.027512%	15,695	3,394	3,394	5,660	3,247	15,695
	Coventry Housing	0.047195%	26,924	5,823	5,823	9,709	5,569	
	Danbury Housing	0.842058%	480,374	103,894	103,894	173,232	99,354	
	Darien Housing	0.021931%	12,511	2,706	2,706	4,512	2,587	12,511
	Deep River BOE	0.020163%	11,503	2,488	2,488	4,148	2,379	
	Derby Housing	0.105638%	60,264	13,034	13,034	21,732	12,464	60,264
	East Haddam Town	0.200009%	114,100	24,677	24,677	41,147	23,599	114,100
	East Hampton Housing	0.043493%	24,812	5,366	5,366	8,948	5,132	
	East Hartford Housing	0.660590%	376,851	81,505	81,505	135,899	77,942	
	Ellington Education	1.466752%	836,748	180,970	180,970	301,746	173,062	
	Ellington Lunch	0.088462%	50,465	10,915	10,915	18,199	10,436	
	Ellington Town	0.376434%	214,747	46,445	46,445	77,442	44,415	
	Ellington Van Drivers	0.043780%	24,975	5,402	5,402	9,007	5,164	
	Enfield Housing	0.327431%	186,792	40,399	40,399	67,360	38,634	
	Essex BOE	0.024234%	13,825	2,990	2,990	4,986	2,859	13,825
	Greenwich Housing	1.216871%	694,196	150,140	150,140	250,340	143,576	694,196
	Griswold Education	1.740218%	992,754	214,711	214,711	358,005	205,327	992,754
(	Griswold Selectmen	0.479684%	273,648	59,184	59,184	98,683	56,597	273,648

									Schedule 6A-
			Connecticut	Municipal Employee	s Retirement Svst	em			
				ral Employees With		••••			
				eferred Outflows of		lovor			
						Лоуег			
			<u>ل</u>	umulative Investmer					
				June 30, 201	6				
			O altra da la C	Not Do	fame al Outflaur Amagu	uto to ha Daga unimad	in 0	haanvent Eisaal V	/
		Allocation	Schedule 5	Net De	eferred Outflow Amou	nis to be Recognized	in Su	bsequent Fiscal	ears
Employ			Amount	Voor 1	Year 2	Year 3		Voor 4	Total
Employ	er F	Percentage	Amount	Year 1	rearz	rear 3		Year 4	Total
Groton Housing		0.041865%	\$ 23,883	\$ 5,165	\$ 5,165	\$ 8,613		\$ 4,940	\$ 23,883
Hamden Educatio	n l	0.519234%	296,211	64,064	64,064	106,819		61,264	296,211
Hamden BOE		1.494257%	852,439	184,364	184,364	307,405		176,306	852,439
Hamden Schools		0.500260%	285,387	61,723	61,723	102,915		59,026	285,387
Hamden Town		2.137889%	1,219,616	263,776	263,776	439,815		252,249	1,219,616
Hartford Housing		1.104519%	630,101	136,277	136,277	227,226		130,321	630,101
Hartford Edu.(Loc	al 566)	4.534086%	2,586,590	559,423	559,423	932,770		534,974	2,586,590
Hartford Union (L	,	0.016128%	9,200	1,990	1,990	3,318		1,902	9,200
Hartford City (171	6)	6.017268%	3,432,710	742,421	742,421	1,237,895		709,973	3,432,710
Lebanon Town H	all	0.297630%	169,791	36,722	36,722	61,230		35,117	169,791
Lebanon Highway	/	0.215621%	123,007	26,604	26,604	44,358		25,441	123,007
Lisbon School Dis	st.	0.068336%	38,984	8,431	8,431	14,058		8,064	38,984
Lisbon Town		0.182645%	104,195	22,535	22,535	37,574		21,551	104,195
Manchester Hous	ing	0.529492%	302,063	65,330	65,330	108,929		62,474	302,063
Mansfield Educat	on	1.506483%	859,413	185,872	185,872	309,920		177,749	859,413
Mansfield Town		2.778667%	1,585,165	342,836	342,836	571,638		327,855	1,585,165
Meriden Housing		0.437325%	249,484	53,958	53,958	89,968		51,600	249,484
Middlefield Town		0.215661%	123,030	26,609	26,609	44,367		25,445	123,030
Middletown Hous	ng	0.425774%	242,894	52,533	52,533	87,592		50,236	242,894
Milford Housing		0.199714%	113,932	24,641	24,641	41,086		23,564	113,932
Montville Housing		0.022488%	12,829	2,775	2,775	4,626		2,653	12,829
Montville Education	on	1.863730%	1,063,214	229,950	229,950	383,414		219,900	1,063,214
Montville Town		1.810565%	1,032,885	223,390	223,390	372,477		213,628	1,032,885
Naugatuck Housi	0	0.213468%	121,778	26,338	26,338	43,915		25,187	121,778
New Britain Hous		0.701923%	400,431	86,604	86,604	144,402		82,821	400,431
New London Hou	~ · · · · · · · · · · · · · · · · · · ·	0.295795%	168,744	36,496	36,496	60,852		34,900	168,744
New London Pub		1.770495%	1,010,026	218,447	218,447	364,233		208,899	1,010,026
Norwalk Housing		0.781441%	445,794	96,415	96,415	160,761		92,203	445,794
Oxford Education		1.467232%	837,021	181,029	181,029	301,845		173,118	837,021
Oxford Town Southington Heal	b District	0.997128%	568,838 62,296	123,027	123,027	205,133		117,651	568,838
Portland Housing		0.060252%	34,372	13,473 7,434	13,473 7,434	22,465 12,395		12,885 7,109	34,372
Preston Town		0.333990%	190,533	41,208	41,208	68,710		39,407	190,533
Prospect Public V	lorks	0.333990%	95,238	20,598	20,598	34,345		19,697	95,238
Putnam Housing		0.219035%	124,954	20,598	20,598	45,061		25,843	124,954
Redding Educatio	n	1.043791%	595,458	128,785	128,785	214,733		123,155	595,458
Redding Town	•••	1.047793%	597,741	129,278	129,278	214,733		123,133	597,741

									Schedule 6A-1
			Connecticut	Municipal Employee	s Retirement System	 ו			
			Gene	ral Employees With S	Social Security				
				eferred Outflows of I	-	ver			
				umulative Investmen		<b>J</b> 0.			
				June 30, 201	•				
			Schedule 5	Not Do	ferred Outflow Amounts	to be Recognized	in Subso	quent Fiscal Ve	
		Allocation	Schedule 5	Net De		to be rrecognized	III Subse		
	Employer	Percentage	Amount	Year 1	Year 2	Year 3		Year 4	Total
	Linpioyei	reicentage	Amount	Teal I	Teal 2	Teal 5			Total
	Seymour Housing	0.266027%	\$ 151,762	\$ 32,823	\$ 32,823	\$ 54,728	\$	31,388	\$ 151,762
	Seymour Education	1.486727%	848,143	183,435	183,435	305,855		175,418	848,143
	Seymour Town	1.338800%	763,754	165,183	165,183	275,423		157,965	763,754
	Shelton Housing	0.027147%	15,487	3,349	3,349	5,585		3,204	15,487
	Southington Housing	0.099100%	56,533	12,227	12,227	20,387		11,692	56,533
	Southington Dog	0.043541%	24,839	5,372	5,372	8,957		5,138	24,839
	Southington Education	4.735403%	2,701,437	584,262	584,262	974,186		558,727	2,701,437
	Southington Lunch	0.191870%	109,456	23,673	23,673	39,472		22,638	109,456
	Southington Sewer	0.354969%	202,501	43,797	43,797	73,026		41,881	202,501
	Southington Town	3.703247%	2,112,617	456,913	456,913	761,847		436,944	2,112,617
	Southington Water	0.710546%	405,350	87,668	87,668	146,176		83,838	405,350
	Stamford Housing	1.581752%	902,352	195,159	195,159	325,404		186,630	902,352
3 3 2	Stratford Housing	0.537123%	306,416	66,271	66,271	110,499		63,375	306,416
SI	Thompson Town	0.430008%	245,309	53,055	53,055	88,463		50,736	245,309
	Tolland Cnty Mutual Aid	0.263772%	150,476	32,545	32,545	54,264		31,122	150,476
	Torrington Housing	0.264495%	150,888	32,634	32,634	54,413		31,207	150,888
	Rockville (Vernon) Hsg.	0.354865%	202,442	43,784	43,784	73,004		41,870	202,442
	Wallingford HA	0.162589%	92,753	20,060	20,060	33,448		19,185	92,753
	Waterford LC1303	1.457184%	831,289	179,790	179,790	299,778		171,931	831,289
	Waterford Custodial	0.769783%	439,143	94,977	94,977	158,363		90,826	439,143
	Waterford Local 161	0.305345%	174,192	37,674	37,674	62,817		36,027	174,192
	Waterford Cafe 224	0.148407%	84,663	18,311	18,311	30,531		17,510	84,663
	Waterford Para-Pro's	0.575359%	328,229	70,989	70,989	118,365		67,886	328,229
	Waterford Non-union	0.690088%	393,679	85,144	85,144	141,968		81,423	393,679
	Waterford Government	0.694289%	396,076	85,663	85,663	142,832		81,918	396,076
	Waterford Town	1.095242%	624,810	135,133	135,133	225,318		129,226	624,810
	Watertown Town Supv.	0.203985%	116,369	25,168	25,168	41,965		24,068	116,369
	Watertown Town	0.234650%	133,862	28,951	28,951	48,273		27,687	133,862
	West Hartford Housing	0.496151%	283,043	61,216	61,216	102,070		58,541	283,043
	West Haven Housing	0.742928%	423,823	91,664	91,664	152,838		87,657	423,823
	Weston Education	2.100945%	1,198,540	259,218	259,218	432,215		247,889	1,198,540
	Weston Lunch	0.488052%	278,422	60,217	60,217	100,404		57,584	278,422
	Weston Salary	0.717066%	409,069	88,473	88,473	147,518		84,605	409,069
	Weston Town	1.107553%	631,833	136,652	136,652	227,850		130,679	631,833
	Wethersfield Housing	0.193494%	110,384	23,874	23,874	39,806		22,830	110,384
	Winchester Housing	0.029406%	16,775	3,628	3,628	6,050		3,469	16,775
	Windsor Locks Housing	0.092552%	52,799	11,419	11,419	19,040		10,921	52,799

							Schedule 6A-1
		Connecticut	Municipal Employees	s Retirement System	n		
			al Employees With S				
			eferred Outflows of F		byer		
		Ci	umulative Investmen				
			June 30, 2010	6	1		
		Schedule 5	Net Del	erred Outflow Amount	s to be Recognized in S	Subsequent Fiscal Y	ears
	Allocation						
Employer	Percentage	Amount	Year 1	Year 2	Year 3	Year 4	Total
	4.4040000/	<b>•</b> • • • • • • • • • • • • • • • • • •	<b>A</b> (05.000	<b>*</b> (05.000	<b>A</b> 000 0.40	<b>*</b> 400.004	<b>•</b> • • • • • • • • • • • • • • • • • •
Windsor Locks Edu.	1.101669%	\$ 628,476	\$ 135,926	\$ 135,926	\$ 226,640	\$ 129,984	\$ 628,476
Windsor Locks Para's	0.476114%	271,612	58,744	58,744	97,948	56,176	271,612
Windsor Locks Town Woodbridge Education	1.344946% 0.835070%	767,260 476,388	165,942 103,032	<u> </u>	276,688	158,688 98,530	767,260 476,388
Woodbridge Town	1.362085%	,	,		280,214		
Woodstock Education	0.258035%	777,038	168,056 31,837	168,056 31,837	,	160,712	777,038
Woodstock Education Woodstock Town	0.514000%	147,203 293,225	63,418	63,418	53,084	30,445 60,647	147,203 293,225
Norwich Housing	0.486646%	293,223	60,043	60.043	100,115	57,419	293,223
District #4 – Custodians	0.247145%	140,990	30,493	30,493	50,844	29,160	140,990
District #4 - B. of Ed	0.086963%	49,610	10,730	10,730	17,890	10,260	49,610
District #4 - Non-Cert.	0.324075%	184,877	39,985	39,985	66,670	38,237	184,877
	0.213454%	121,771	26,336	26,336	43,913	25,186	121,771
District #4 –Secretarial Regional District 16	0.055774%	31,818	6,881	6,881	11,474	6,582	31,818
Regional District 19	0.793028%	452,404	97,845	97,845	163,145	93,569	452,404
Watertown Fire District	0.162571%	92,743	20,058	20,058	33,445	19,182	92,743
Westport Health Dept.	0.315633%	180,061	38,943	38,943	64,933	37,242	180,061
East Shore Health District	0.206669%	117,900	25,499	25,499	42,517	24,385	117,900
L. Naugatuck Valley Health	0.413290%	235,772	50,992	50,992	85,024	48,764	235,772
Quinnipiack Valley Health	0.251826%	143,661	31,071	31,071	51,807	29,712	143,661
Uncas Health District	0.235034%	134,081	28,999	28,999	48,352	27,731	134,081
Willimantic Housing	0.514487%	293,503	63,478	63,478	105,842	60,705	293,503
Jewett City Street	0.108938%	62,147	13,441	13,441	22,411	12,854	62,147
Southeast Ct. Planning	0.224384%	128,006	27,685	27,685	46,161	26,475	128,006
Southeast Ct Water	0.185240%	105,675	22,855	22,855	38,108	21,857	105,675
South Norwalk Electric	0.389812%	222,379	48,096	48,096	80,194	45,993	222,379
Norwalk 1st Tax Dist.	0.761710%	434,538	93,981	93,981	156,702	89,874	434,538
Norwalk 2nd Tax Dist.	1.175933%	670,842	145,089	145,089	241,917	138,747	670,842
Connecticut Housing	0.049425%	28,196	6,098	6,098	10,168	5,832	28,196
Southeast CT Tourism	0.077528%	44,228	9,566	9,566	15,949	9,147	44,228
Totals	100.00000%	\$ 57,047,656	\$ 12,338,162	\$ 12,338,162	\$ 20,572,400	\$ 11,798,932	\$ 57,047,656
See Notes to Schedules.							

								Schedule 6A-2
		U	Connecticut M	unicipal Employee	es Retirement Syst	em	i	
				Employees With				
					Resources by Emp	Nover		
			Net Difference E		and Actual Experi	ence		
				June 30, 201	16			l.
				Net Defei	rred Outflow Amounts	to be Recognized	in Subsequent Fisca	Years
		Allocation						
	Employer	Percentage	Amount	Year 1	Year 2	Year 3	Year 4	Total
A	Andover Education	0.183542%	\$ 7,764	\$ 1,996	\$ 1,996	\$ 1,996	\$ 1,776	\$ 7,764
	Andover Selectmen	0.183667%	7,769	1,997	1,997	1,997	1,778	7,769
	Ansonia Housing	0.295843%	12,514	3,217	3,217	3,217	2,863	12,514
A	Ansonia Clerical	1.071606%	45,329	11,653	11,653	11,653	10,370	45,329
	Ansonia Town	0.813689%	34,419	8,848	8,848	8,848	7,875	34,419
	Beacon Falls Supervisors	0.191770%	8,112	2,085	2,085	2,085	1,857	8,112
	Beacon Falls Town	0.263975%	11,166	2,870	2,870	2,870	2,556	11,166
	Bethany Public Works	0.158736%	6,714	1,726	1,726	1,726	1,536	6,714
	Bethlehem Public Works	0.091411%	3,867	994	994	994	885	3,867
	Bozrah Education	0.178762%	7,562	1,944	1,944	1,944	1,730	7,562
~	Bozrah Town	0.149448%	6,322	1,625	1,625	1,625	1,447	6,322
· L	Branford Education	2.859967%	120,976	31,099	31,099	31,099	27,679	120,976
	Branford Selectman	3.307916%	139,924	35,971	35,971	35,971	32,011	139,924
	Bridgeport Housing	2.359047%	99,787	25,652	25,652	25,652	22,831	99,787
	Bridgeport Port Authority	0.049255%	2,083	536	536	536	475	2,083
	Bristol Housing	0.629113%	26,611	6,841	6,841	6,841	6,088	26,611
	Canton Housing	0.197717%	8,363 581	2,150	2,150	2,150 149	1,913	8,363
	Chester Board of Education	0.568954%	24,067	6,187	6,187	6,187	<u> </u>	581 24,067
								,
	Clinton Supervisory	0.349874%	14,800 15,036	3,805 3,865	3,805	3,805 3,865	3,385	14,800 15,036
	Colchester Housing	0.027512%	1,164	299	299	299	3,441	1,164
	Coventry Housing	0.027512%	1,104	513	513	513	457	1,104
	Danbury Housing	0.842058%	35,619	9,157	9,157	9,157	8,148	35,619
	Darien Housing	0.021931%	928	238	238	238	214	928
	Deep River BOE	0.021931%	853	238	238	238	196	853
	Derby Housing	0.105638%	4,468	1,149	1,149	1,149	1,021	4,468
	East Haddam Town	0.200009%	8,460	2,175	2,175	2,175	1,935	8,460
	East Hampton Housing	0.043493%	1,840	473	473	473	421	1,840
	East Hartford Housing	0.660590%	27,943	7,183	7,183	7,183	6,394	27,943
	Ellington Education	1.466752%	62,043	15,949	15,949	15,949	14,196	62,043
	Ellington Lunch	0.088462%	3,742	962	962	962	856	3,742
	Ellington Town	0.376434%	15,923	4,093	4,093	4,093	3,644	15,923
	Ellington Van Drivers	0.043780%	1,852	476	476	476	424	1,852
	Enfield Housing	0.327431%	13,850	3,560	3,560	3,560	3,170	13,850

									_		Sc	hedule 6A-2
			Connecticut I	Municipal	Employee	s Re	etirement Systemet	em				
			Gener	al Employ	ees With S	Soci	al Security					
			Schedule of De	ferred Ou	tflows of F	Reso	ources by Emp	lov	ver			
			Net Difference									
					ne 30, 201			•				
				U	10 00, 201	<u> </u>						
								4 a 1a				
		Allocation			Net Deferr	ed U	utriow Amounts		e Recognized ir	Subsequent Fis	carre	ears
Emple	Vor	Allocation	Amount	V	ear 1		Year 2		Year 3	Year 4		Total
Emplo	yer	Percentage	Amount	ľ	eari		rearz		real 3	real 4		Total
Essex BOE		0.024234%	\$ 1,025	\$	264	\$	264		5 264	\$ 233	\$	1,025
Greenwich Hous	sina	1.216871%	51,473	Ψ	13,232	Ψ	13,232	-	13,232	φ <u>2</u> 33 11,777	Ψ	51,473
Griswold Educa		1.740218%	73,611		18,923		18,923	+	18,923	16,842	-	73,611
Griswold Select		0.479684%	20,290		5,216		5,216		5,216	4,642		20,290
Groton Housing	-	0.041865%	1,771		455		455		455	406		1,77
Hamden Educat	ion	0.519234%	21,963		5,646		5,646		5,646	5,025		21,963
Hamden BOE		1.494257%	63,207		16,248		16,248		16,248	14,463		63,207
Hamden School	S	0.500260%	21,161		5,440		5,440		5,440	4,841		21,161
Hamden Town		2.137889%	90,432		23,247		23,247		23,247	20,691		90,432
Hartford Housin		1.104519%	46,720		12,010		12,010		12,010	10,690		46,720
Hartford Edu.(Lo	,	4.534086%	191,790		49,304		49,304		49,304	43,878		191,790
riation official	,	0.016128%	681		175		175		175	156		681
Hartford City (17		6.017268%	254,528		65,432		65,432		65,432	58,232		254,528
Lebanon Town		0.297630%	12,590		3,236		3,236		3,236	2,882		12,590
Lebanon Highw		0.215621%	9,121		2,345		2,345		2,345	2,086		9,121
Lisbon School D	ist.	0.068336%	2,891		743		743	_	743	662		2,891
Lisbon Town		0.182645%	7,726		1,986		1,986		1,986	1,768		7,726
Manchester Hou Mansfield Educa		1.506483%	22,397 63,724		5,758 16,381		5,758 16,381	-	5,758 16,381	5,123		22,397 63,724
Mansfield Town		2.778667%	117,538		30,216	_	30,216		30,216	14,581 26,890		117,538
Meriden Housin		0.437325%	18,499		4,755	_	4,755	+	4,755	4,234	-+	18,499
Middlefield Tow		0.215661%	9,122		2,345		2,345	+	2,345	2,087		9,122
Middletown Hou		0.425774%	18,010		4,630		4,630	+	4,630	4,120	+	18,010
Milford Housing		0.199714%	8,448		2,172		2,172	+	2,172	1,932		8,448
Montville Housir	g	0.022488%	951		245		245		245	216		951
Montville Educa	-	1.863730%	78,835		20,266		20,266	$\top$	20,266	18,037		78,83
Montville Town		1.810565%	76,586		19,688		19,688		19,688	17,522		76,586
Naugatuck Hous	sing	0.213468%	9,030		2,321		2,321		2,321	2,067		9,030
New Britain Hou	sing	0.701923%	29,691		7,633		7,633		7,633	6,792		29,691
New London Ho	using	0.295795%	12,512		3,216		3,216		3,216	2,864		12,512
New London Pu	blic Works	1.770495%	74,891		19,252		19,252		19,252	17,135		74,891
Norwalk Housin		0.781441%	33,055		8,497		8,497		8,497	7,564		33,055
Oxford Education	n	1.467232%	62,063		15,955		15,955		15,955	14,198		62,063

											Sc	hedule 6A-2
			Connecticut I	Municipa	I Employee	s R	etirement Syst	em	ו			
			Gener	al Emplo	yees With S	Soc	ial Security					
		:	Schedule of De	ferred O	utflows of <b>F</b>	Res	ources by Emp	olo	yer			
			<b>Net Difference</b>	Betweer	Expected	anc	Actual Experi	en	се			
				J	une 30, 201	6						
					Net Deferr	ed (	Dutflow Amounts	to	be Recognized i	n Subsequent Fis	cal Y	ears
		Allocation										0410
	Employer	Percentage	Amount		Year 1		Year 2		Year 3	Year 4		Total
	Oxford Town	0.997128%	\$ 42,178	\$	10,843	\$	10,843		\$ 10,843	\$ 9,649	\$	42,178
	Southington Health District	0.109200%	4,619		1,187		1,187		1,187	1,058		4,619
	Portland Housing	0.060252%	2,549		655		655		655	584		2,549
	Preston Town	0.333990%	14,128		3,632		3,632		3,632	3,232		14,128
	Prospect Public Works	0.166945%	7,062		1,815		1,815		1,815	1,617		7,062
	Putnam Housing	0.219035%	9,265		2,382		2,382		2,382	2,119		9,265
	Redding Education	1.043791%	44,152		11,350	_	11,350		11,350	10,102		44,152
	Redding Town	1.047793%	44,321		11,394	_	11,394		11,394	10,139		44,321
	Seymour Housing	0.266027%	11,253		2,893	_	2,893		2,893	2,574		11,253
	Seymour Education Seymour Town	1.486727% 1.338800%	62,888		16,167		16,167		16,167	14,387		62,888
с О	Seymour rown Shelton Housing	0.027147%	56,631		14,558 295	_	14,558 295		14,558 295	12,957 263		56,631 1,148
	Southington Housing	0.099100%	4,191		1,078		1,078		1,078	957		4,191
	Southington Dog	0.043541%	1,842		473		473		473	423		1,842
	Southington Education	4.735403%	200,306		51,494	_	51,494		51,494	45,824		200,306
	Southington Lunch	0.191870%	8,115		2,086		2,086		2,086	1,857		8,115
	Southington Sewer	0.354969%	15,015		3,860		3,860		3,860	3,435		15,015
	Southington Town	3.703247%	156,647		40,269		40,269		40,269	35,840		156,647
	Southington Water	0.710546%	30,056		7,726		7,726		7,726	6,878		30,056
	Stamford Housing	1.581752%	66,908		17,200		17,200		17,200	15,308		66,908
	Stratford Housing	0.537123%	22,720		5,841		5,841		5,841	5,197		22,720
	Thompson Town	0.430008%	18,189		4,676		4,676		4,676	4,161		18,189
	Tolland Cnty Mutual Aid	0.263772%	11,157		2,868		2,868		2,868	2,553		11,157
	Torrington Housing	0.264495%	11,188		2,876	_	2,876		2,876	2,560		11,188
	Rockville (Vernon) Hsg.	0.354865%	15,011		3,859	_	3,859		3,859	3,434		15,011
	Wallingford HA	0.162589%	6,877		1,768	_	1,768		1,768	1,573		6,877
	Waterford LC1303	1.457184%	61,638		15,845		15,845		15,845	14,103		61,638
	Waterford Custodial	0.769783%	32,562		8,371	_	8,371	+	8,371	7,449		32,562
	Waterford Local 161 Waterford Cafe 224	0.305345%	12,916 6,278		3,320 1,614	_	3,320		3,320 1,614	2,956		12,916 6,278
	Waterford Care 224 Waterford Para-Pro's	0.148407%	24,338		6,256	+	1,614 6,256	+	6,256	1,436 5,570	$\vdash$	24,338
	Waterford Non-union	0.690088%	29,191		7,504	+	7,504	+	7,504	6,679	$\vdash$	24,330
	Waterford Government	0.694289%	29,368		7,550	+	7,550	-	7,550	6,718		29,191

														Sch	edule 6A-2
4															
			Coni	necticut M	lunicipa	I Employe	es	Retire	ement Sys	ter	n				
				Genera	I Emplo	yees With	So	cial S	Security						
			Sched		-	utflows of			-	pla	ver				
						n Expected									
						une 30, 20 <sup>°</sup>									
						Not Dofor	roo		ow Amounto	. +0	ha Baganiza	d in	Subaguant Figar		
		Allocation				Net Delei	rec	Uuli		5 10	be Recognized		Subsequent Fisca	arrea	315
	Employer	Percentage	Δ	Amount		Year 1		· ·	rear 2		Year 3		Year 4		Total
	Linpioyei	reicentage		Anount							Teal 5				TUIAI
	Waterford Town	1.095242%	\$	46,328	\$	11,910		\$	11,910		\$ 11,910		\$ 10,598	\$	46,328
	Watertown Town Supv.	0.203985%		8,629		2,218		Ŧ	2,218		2,218		1,975	Ť	8,629
	Watertown Town	0.234650%		9,926		2,552			2,552		2,552		2,270		9,926
	West Hartford Housing	0.496151%		20,987		5,395			5,395		5,395		4,802		20,987
	West Haven Housing	0.742928%		31,426		8,079			8,079		8,079		7,189		31,426
	Weston Education	2.100945%		88,869		22,846			22,846		22,846		20,331		88,869
	Weston Lunch	0.488052%		20,644		5,307			5,307		5,307		4,723		20,644
	Weston Salary	0.717066%		30,332		7,797			7,797		7,797		6,941		30,332
	Weston Town	1.107553%		46,849		12,043			12,043		12,043		10,720		46,849
	Wethersfield Housing	0.193494%		8,185		2,104			2,104		2,104		1,873		8,185
40	Winchester Housing	0.029406%		1,244		320			320		320		284		1,244
0	Windsor Locks Housing	0.092552%		3,915		1,006			1,006		1,006		897		3,915
	Windsor Locks Edu.	1.101669% 0.476114%		46,600		11,980	_		11,980 5,177		11,980		10,660 4,608		46,600
	Windsor Locks Para's Windsor Locks Town	1.344946%		20,139 56,891		5,177 14,625			14,625		5,177 14,625		13,016		20,139 56,891
	Windsof Locks Town	0.835070%		35,323		9,081			9,081		9,081		8,080		35,323
	Woodbridge Town	1.362085%		57,616		14,811	_		14,811		14,811		13,183		57,616
	Woodstock Education	0.258035%		10,915		2,806			2,806		2,806		2,497		10,915
	Woodstock Town	0.514000%		21,742		5,589			5,589		5,589		4,975		21,742
	Norwich Housing	0.486646%		20,585		5,292			5,292		5,292		4,709		20,585
	District #4 – Custodians	0.247145%		10,454		2,687			2,687		2,687		2,393		10,454
	District #4 - B. of Ed	0.086963%		3,679		946			946		946		841		3,679
	District #4 - Non-Cert.	0.324075%		13,708		3,524			3,524		3,524		3,136		13,708
	District #4 –Secretarial	0.213454%		9,029		2,321			2,321		2,321		2,066		9,029
	Regional District 16	0.055774%		2,359		606			606		606		541		2,359
	Regional District 19	0.793028%		33,545		8,623			8,623		8,623		7,676		33,545
	Watertown Fire District	0.162571%		6,877		1,768			1,768		1,768		1,573		6,877
	Westport Health Dept.	0.315633%		13,351		3,432			3,432		3,432		3,055		13,351
	East Shore Health District	0.206669%		8,742		2,247			2,247		2,247		2,001		8,742
	L. Naugatuck Valley Health Quinnipiack Valley Health	0.413290%		17,482 10,652		4,494 2,738			4,494 2,738		4,494 2,738		4,000 2,438		17,482 10,652
	Uncas Health District	0.235034%		9,942		2,738			2,738		2,738		2,438		9,942
	Willimantic Housing	0.514487%		21,763		2,550			5,595		2,550		4,978		21,763

													Sc	hedule 6A-2
			Cor	nnecticut Mu	inicipa	al Employee	s Ret	irement Syst	em		1			
						yees With S								
		9	Sche					irces by Emp	olov	/er				
								Actual Experi						
						une 30, 201								
					U		<u> </u>							
						Not Dofor			to	be Recognized	in Cub	coquent Fice		aara
		Allocation				Net Delet			10	be Recognized		sequent risc		Jais
	Employer	Percentage		Amount		Year 1		Year 2		Year 3		Year 4		Total
	Employei	Fercentage		Amount				Teal 2		Tear 5		Teal 4		TULAI
	Jewett City Street	0.108938%	\$	4,608	\$	1,185	\$	1,185		\$ 1,185	\$	1,053	\$	4,608
	Southeast Ct. Planning	0.224384%	Ť	9,491	<b>•</b>	2,440	-	2,440		2,440	-	2,171	+	9,491
	Southeast Ct Water	0.185240%		7,836		2,014		2,014		2,014		1,794		7,836
	South Norwalk Electric	0.389812%		16,489		4,239		4,239		4,239		3,772		16,489
	Norwalk 1st Tax Dist.	0.761710%		32,220		8,283		8,283		8,283		7,371		32,220
	Norwalk 2nd Tax Dist.	1.175933%		49,742		12,787		12,787		12,787		11,381		49,742
	Connecticut Housing	0.049425%		2,091		537		537		537		480		2,091
	Southeast CT Tourism	0.077528%		3,279		843		843		843	Ţ	750		3,279
	Totals	100.00000%	\$	4,229,970	\$	1,087,396	\$	1,087,396		\$ 1,087,396	\$	967,782	\$	4,229,970
41														
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	See Notes to Schedules.													

							Schedule 6A-3
		Conn	ecticut Municipal En	nplovees Retirem	ent System		
		•••••	General Employee				
					-		
		Schedule of Defer	red Outflows and De		Resources by Emp	loyer	
				oportional Share			
			June	30, 2016			
		Schedule 4A	Net Def	ferred Outflow (Inflow)	Amounts to be Recogniz	ed in Subsequent Fisc	al Years
	Employer	Amount	Year 1	Year 2	Year 3	Year 4	Total
			(	· /			
	Andover Education	\$ (20,843)	\$ (5,358)	\$ (5,358)		\$ (4,769)	\$ (20,843
	Andover Selectmen	(18,596)	(4,781)	(4,781)		(4,253)	(18,596
	Ansonia Housing	(47,911)	(12,317)	(12,317)		(10,960)	(47,911
	Ansonia Clerical	55,899	14,370	14,370	14,370	12,789	55,899
	Ansonia Town	(80,930)	(20,804)	(20,804)		(18,518)	(80,930
	Beacon Falls Supervisors	(6,110)	(1,571)	(1,571)		(1,397)	(6,110
	Beacon Falls Town	45,330	11,653	11,653	11,653	10,371	45,330
	Bethany Public Works	(17,734)	(4,559)	(4,559)		(4,057)	(17,734
42	Bethlehem Public Works	92,001	23,651	23,651	23,651	21,048	92,001
2	Bozrah Education	59,846	15,385	15,385	15,385	13,691	59,846
	Bozrah Town	(27,489)	(7,066)	(7,066)		(6,291)	(27,489
	Branford Education	(43,762)	(11,250)	(11,250)		(10,012)	(43,762
	Branford Selectman	49,102	12,623	12,623	12,623	11,233	49,102
	Bridgeport Housing	(714,074)	(183,568)	(183,568)		(163,370)	(714,074
	Bridgeport Port Authority	(3,607)	(927)	(927)		(826)	(3,607
	Bristol Housing	(18,984)	(4,880)	(4,880)		(4,344)	(18,984
	Canton Housing	198,996	51,156	51,156	51,156	45,528	198,996
	Chester Board of Education	(1,046)	(269)	(269)	· · · ·	(239)	(1,046
	Clinton Secretarial	10,384	2,670	2,670	2,670	2,374	10,384
	Clinton Supervisory	70,822	18,206	18,206	18,206	16,204	70,822
	Clinton Town	(15,836)	(4,071)	(4,071)		(3,623)	(15,836
	Colchester Housing	(1,794)	(461)	(461)		(411)	(1,794
	Coventry Housing	1,153	296	296	296	265	1,153
	Danbury Housing	52,163	13,409	13,409	13,409	11,936	52,163
	Darien Housing	(20,826)	(5,354)	(5,354)		(4,764)	(20,826
	Deep River BOE	(1,367)	(351)	(351)	. ,	(314)	(1,367
	Derby Housing	(25,221)	(6,483)	(6,483)		(5,772)	(25,221
	East Haddam Town	(37,690)	(9,689)	(9,689)		(8,623)	(37,690
	East Hampton Housing	4,510	1,159	1,159	1,159	1,033	4,510
	East Hartford Housing	(25,955)	(6,672)	(6,672)		(5,939)	(25,955
	Ellington Education	(50,494)	(12,981)	(12,981)		(11,551)	(50,494
	Ellington Lunch	(7,222)	(1,857)	(1,857)	(1,857)	(1,651)	(7,222

								Schedule 6/
		Со	nnectic	ut Municipal Emp	olovees Retireme	ent Svstem		
				eral Employees				
		Schodula of Do				Resources by Empl	0.00	
		Schedule of Del	erred U			Resources by Empi	oyer	
				Change in Prop				
				June 3	0, 2016	· · · · · · · · · · · · · · · · · · ·		
		Schedule 4A		Net Defer	red Outflow (Inflow)	Amounts to be Recognize	ed in Subsequent Fisc	al Years
	Employer	Amount		Year 1	Year 2	Year 3	Year 4	Total
		¢ (50.045)		¢ (45.000)	¢ (45.000)	¢ (45.000)		¢ (50.0
	Ellington Town	\$ (59,215)		\$ (15,222)	\$ (15,222)	\$ (15,222)	\$ (13,549)	\$ (59,2
	Ellington Van Drivers	7,581		1,949	1,949	1,949	1,734	7,5
	Enfield Housing	23,332		5,998	5,998	5,998	5,338	23,3
	Essex BOE	(1,011)		(260)	(260)	(260)	(231)	(1,0
	Greenwich Housing	70,009		17,997	17,997	17,997	16,018	70,0
	Griswold Education	120,244		30,911	30,911	30,911	27,511	120,2
	Griswold Selectmen	20,186		5,189	5,189	5,189	4,619	20,1
	Groton Housing	(59,198)		(15,218)	(15,218)	(15,218)	(13,544)	(59,1
43 3	Hamden Education Hamden BOE	130,012		33,422	33,422	33,422	29,746	130,0
	Hamden Schools	518,435		133,273	133,273	133,273	118,616	518,4
	Hamden Town	123,407		31,724	31,724	31,724	28,235	
	Hartford Housing	521,065 (217,420)		133,948 (55,892)	133,948 (55,892)	133,948 (55,892)	119,221 (49,744)	521,0 (217,4)
	Hartford Edu.(Local 566)	(192,307)		(49,436)	(49,436)	(49,436)	(43,999)	(192,3)
	Hartford Union (Local 818)	(32,336)		(8,313)	(49,430) (8,313)	(49,430)	(43,999)	(192,3)
	Hartford City (1716)	(211,578)		(54,390)	(54,390)	(54,390)	(48,408)	(32,3
	Lebanon Town Hall	28,773		7,397	7,397	7,397	6,582	28,7
	Lebanon Highway	4,854		1,248	1,248	1,248	1,110	4,8
	Lisbon School Dist.	9,976		2,565	2,565	2,565	2,281	9,9
	Lisbon Town	44,248		11,375	11,375	11,375	10,123	44,2
	Manchester Housing	1,651		424	424	424	379	1,65
	Mansfield Education	60,957		15,670	15,670	15,670	13,947	60,9
	Mansfield Town	243,014		62,472	62,472	62,472	55,598	243,0
	Meriden Housing	(95,995)		(24,677)	(24,677)	(24,677)	(21,964)	(95,9
	Middlefield Town	(33,006)		(8,485)	(8,485)	(8,485)	(7,551)	(33,0
	Middletown Housing	(8,282)		(2,129)	(2,129)	(2,129)	(1,895)	(8,2)
	Milford Housing	(2,576)		(662)	(662)	(662)	(590)	(2,5)
	Montville Housing	820		211	211	211	187	8
	Montville Education	(24,334)		(6,255)	(6,255)	(6,255)	(5,569)	(24,3
	Montville Town	(29,619)		(7,614)	(7,614)		(6,777)	(29,6
	Naugatuck Housing	8,788		2,259	2,259	2,259	2,011	8,7

						Schedule 6A-3
	Conne	ecticut Municipal Emp	loyees Retirement	System		
		General Employees				
	Schedule of Deferr	ed Outflows and Defe			over	
	Schedule of Defen				буеі	
		Change in Prop				
		June 3	0, 2016			
	Schedule 4A	Net Defer	red Outflow (Inflow) Amo	ounts to be Recognize	ed in Subsequent Fisc	al Years
Employer	Amount	Year 1	Year 2	Year 3	Year 4	Total
Now Pritoin Housing	¢ (05.740)	¢ (22.022)	¢ (00.000)	¢ (22.022)	¢ (10.611)	\$ (85,710
New Britain Housing New London Housing	\$ (85,710) (15,841)	\$ (22,033) (4,072)	\$ (22,033) (4,072)	\$ (22,033) (4,072)	\$ (19,611) (3,625)	\$ (85,710 (15,841
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New London Public Works	1,781,943	458,082	458,082	458,082	407,697	1,781,943
Norwalk Housing Oxford Education	180,547	46,413	46,413	46,413	41,308	180,547
Oxford Town	(68,765)	(17,677)	(17,677)	(17,677)	(15,734)	(68,765
	(37,886)	(9,739)	(9,739)	(9,739)	(8,669)	(37,886
Southington Health District Portland Housing	(28,503) (18,869)	(7,327) (4,851)	(7,327) (4,851)	(7,327) (4,851)	(6,522)	(28,503) (18,869
		(4,851)	(4,651)	(5,078)	(4,316) (4,521)	(19,755
Preston Town     Prospect Public Works	(19,755) (41,094)	(10,564)	(10,564)	(10,564)	(9,402)	(19,755) (41,094
Putnam Housing	(55,647)	(14,305)	(14,305)	(10,304)	(12,732)	(55,647
Redding Education	(73,434)	(14,303)	(14,303)	(14,303)	(16,800)	(73,434
Redding Town	(199,276)	(51,228)	(51,228)	(51,228)	(45,592)	(199,276
Seymour Housing	(3,702)	(952)	(952)	(952)	(846)	(3,702
Seymour Education	37,175	9,556	9,556	9,556	8,507	37,175
Seymour Town	32,299	8,303	8,303	8,303	7,390	32,299
Shelton Housing	632	163	163	163	143	632
Southington Housing	(911)	(234)	(234)	(234)	(209)	(91
Southington Dog	(31,394)	(8,070)	(8,070)	(8,070)	(7,184)	(31,394
Southington Education	47,675	12,256	12,256	12,256	10,907	47,675
Southington Lunch	(29,527)	(7,591)	(7,591)	(7,591)	(6,754)	(29,527
Southington Sewer	(51,347)	(13,200)	(13,200)	(13,200)	(11,747)	(51,347
Southington Town	(68,804)	(17,687)	(17,687)	(17,687)	(15,743)	(68,804
Southington Water	(480)	(124)	(124)	(124)	(108)	(480
Stamford Housing	(105,763)	(27,189)	(27,189)	(27,189)	(24,196)	(105,763
Stratford Housing	(76,446)	(19,652)	(19,652)	(19,652)	(17,490)	(76,446
Thompson Town	(262,357)	(67,444)	(67,444)	(67,444)	(60,025)	(262,35
Tolland Cnty Mutual Aid	(6,135)	(1,577)	(1,577)	(1,577)	(1,404)	(6,13
Torrington Housing	28,957	7,444	7,444	7,444	6,625	28,957
Rockville (Vernon) Hsg.	(11,871)	(3,052)	(3,052)	(3,052)	(2,715)	(11,871
Wallingford HA	34,660	8,910	8,910	8,910	7,930	34,660

							Schedule 6A-3
		Conne	cticut Municipal Em	plovees Retirement	Svstem		I
			General Employees				
		Sabadula of Doform	ed Outflows and Def			<u></u>	
		Schedule of Defen			sources by Empl	oyer	
				portional Share			
			June 3	0, 2016	<u> </u>	1	
		Schedule 4A	Net Defe	rred Outflow (Inflow) Amo	ounts to be Recognize	ed in Subsequent Fisc	al Years
	Employer	Amount	Year 1	Year 2	Year 3	Year 4	Total
	Waterford LC1303	\$ (75,360)	\$ (19,373)	\$ (19,373)	\$ (19,373)	\$ (17,241)	\$ (75,360
	Waterford Custodial	(75,360) (54,374)	(13,978)	(13,978)	(13,978)	(12,440)	\$ (75,360 (54,374
	Waterford Local 161	(28,208)	(13,978)	(13,978)	(13,978)	(6,452)	(28,208
	Waterford Cafe 224	(6,572)	(1,689)	(1,689)	(1,689)	(1,505)	(6,572
	Waterford Para-Pro's	(6,111)	(1,571)	(1,571)	(1,571)	(1,398)	(6,111
	Waterford Non-union	(52,408)	(13,472)	(13,472)	(13,472)	(1,992)	(52,408
	Waterford Government	18,477	4,750	4,750	4,750	4,227	18,477
	Waterford Town	(99,872)	(25,674)	(25,674)	(25,674)	(22,850)	(99,872
<b>N</b>	Watertown Town Supv.	(11,059)	(2,843)	(2,843)	(2,843)	(2,530)	(11,059
4 Л	Watertown Town	(123,786)	(31,822)	(31,822)	(31,822)	(28,320)	(123,786
	West Hartford Housing	11,689	3,005	3,005	3,005	2,674	11,689
	West Haven Housing	(6,545)	(1,682)	(1,682)	(1,682)	(1,499)	(6,545
	Weston Education	(132,873)	(34,157)	(34,157)	(34,157)	(30,402)	(132,873
	Weston Lunch	491,207	126,274	126,274	126,274	112,385	491,207
	Weston Salary	125,119	32,164	32,164	32,164	28,627	125,119
	Weston Town	(49,793)	(12,800)	(12,800)	(12,800)	(11,393)	(49,793
	Wethersfield Housing	(8,907)	(2,290)	(2,290)	(2,290)	(2,037)	(8,907
	Winchester Housing	(20,794)	(5,346)	(5,346)	(5,346)	(4,756)	(20,794
	Windsor Locks Housing	(6,643)	(1,708)	(1,708)	(1,708)	(1,519)	(6,643
	Windsor Locks Edu.	103,153	26,517	26,517	26,517	23,602	103,153
	Windsor Locks Para's	25,618	6,586	6,586	6,586	5,860	25,618
	Windsor Locks Town	(7,676)	(1,973)	(1,973)	(1,973)	(1,757)	(7,676
	Woodbridge Education	16,636	4,277	4,277	4,277	3,805	16,636
	Woodbridge Town	(147,874)	(38,014)	(38,014)	(38,014)	(33,832)	(147,874
	Woodstock Education	(4,004)	(1,029)	(1,029)	(1,029)	(917)	(4,004
	Woodstock Town	11,548	2,969	2,969	2,969	2,641	11,548
	Norwich Housing	(11,343)	(2,916)	(2,916)	(2,916)	(2,595)	(11,343
	District #4 – Custodians	17	4	4	4	5	17
	District #4 - B. of Ed	166	43	43	43	37	166
	District #4 - Non-Cert.	18,117	4,657	4,657	4,657	4,146	18,117
	District #4 –Secretarial	(35,879)	(9,224)	(9,224)	(9,224)	(8,207)	(35,879

							Schedule 6A-3
		Conne	ecticut Municipal I	Employees Retireme	ent Svstem		
				es With Social Secu			
		Schedule of Deferr		Deferred Inflows of	•	lover	
		Ochequie of Defen		Proportional Share		loyei	
			Jur	ne 30, 2016			
		Schedule 4A	Not D	Deferred Outflow (Inflow)	Amounto to ha Dasagnia	ad in Cubaaquant Fica	
		Schedule 4A	INET L	Deterred Outflow (Inflow)	Amounts to be Recogniz	ed in Subsequent Fisc	airears
	Employer	Amount	Year 1	Year 2	Year 3	Year 4	Total
	Employer	Amount	Teal I	Tedi Z	Teal S	real 4	TOLAI
	Regional District 16	\$ 27,683	\$ 7,116	\$ 7,116	\$ 7,116	\$ 6,335	\$ 27,683
	Regional District 19	32,475	8,348	8,348	8,348	7,431	32,475
	Watertown Fire District	15,452	3,972	3,972	3,972	3,536	15,452
	Westport Health Dept.	5,436	1,398	1,398	1,398	1,242	5,436
	East Shore Health District	(21,825)	(5,610)	(5,610)	(5,610)	(4,995)	(21,825
	L. Naugatuck Valley Health	(61,375)	(15,778)	(15,778)	(15,778)	(14,041)	(61,375
	Quinnipiack Valley Health	2,866	737	737	737	655	2,866
	Uncas Health District	6,305	1,621	1,621	1,621	1,442	6,305
<u> </u>	Willimantic Housing	39,716	10,210	10,210	10,210	9,086	39,716
5	Jewett City Street	27,260	7,008	7,008	7,008	6,236	27,260
	Southeast Ct. Planning	49,338	12,683	12,683	12,683	11,289	49,338
	Southeast Ct Water	496	128	128	128	112	496
	South Norwalk Electric	(166,501)	(42,802)	(42,802)	(42,802)	(38,095)	(166,501
	Norwalk 1st Tax Dist.	(53,271)	(13,694)	(13,694)	(13,694)	(12,189)	(53,271
	Norwalk 2nd Tax Dist.	(208,318)	(53,552)	(53,552)	(53,552)	(47,662)	(208,318
	Connecticut Housing	(80,540)	(20,704)	(20,704)	(20,704)	(18,428)	(80,540
	Southeast CT Tourism	22,257	5,721	5,721	5,721	5,094	22,257
	Withdrew From MERS						
	O sector the sector T sector	- (400.050)	(40,004)	(40.004)	(40,004)	(44.040)	(400.050
	Canterbury Town	(193,259)	(49,681)	(49,681)	(49,681)	(44,216)	(193,259
	Trumbull Monroe Health	(168,742)	(43,378)	(43,378)	(43,378)	(38,608)	(168,742
	Watertown Golf Weston Lunch	(38,599) (442,081)	(9,923) (113,644)	(9,923) (113,644)	(9,923) (113,644)	(8,830) (101,149)	(38,599) (442,081
		(442,001)	(110,044)	(110,044)	(110,044)	(101,140)	(112,00)
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$-
	See Notes to Schedules.						

											Schedule 6B-1
			C		Municipal Employee			n			
				General	<b>Employees Withou</b>	t Soci	ial Security				
			Sc	hedule of De	ferred Outflows of	Resou	urces by Emplo	oyer			
				Cu	mulative Investme	nt Ear	nings	-			
					June 30, 201		0				
				Schedule 5	Net D	eferre	d Outflow Amoun	ts to be Recognize	d in S	ubsequent Fiscal	Years
		Allocation									
	Employer	Percentage		Amount	Year 1		Year 2	Year 3		Year 4	Total
		l ľ				1					
	Bridgeport Education	33.988657%		\$ 16,331,863	\$ 3,501,579		\$ 3,501,579	\$ 5,946,687		\$ 3,382,018	\$ 16,331,863
	Bridgeport Grants	0.392721%		188,706	40,459		40,459	68,711		39,077	188,706
	Bridgeport City	25.088486%		12,055,248	2,584,666		2,584,665	4,389,505		2,496,412	12,055,248
	East Haven Education	2.671779%		1,283,816	275,252		275,252	467,457		265,855	1,283,816
	East Haven Town	3.933359%		1,890,014	405,222		405,222	688,184		391,386	1,890,014
	New Britain Education New Britain City	13.912868% 13.990467%		6,685,259 6,722,548	1,433,331 1,441,326		1,433,331 1,441,325	2,434,208 2,447,785		1,384,389 1,392,112	6,685,259 6,722,548
	GNH WPCA	4.075540%		1,958,334	419,870		419,870	713,060		405,534	1,958,334
	Mattabassett District	1.946123%		935,130	200,493		200,493	340,495		193,649	935,130
		1.01012070		000,100	200,100		200,100	010,100		100,010	000,100
	Totals	100.00000%		\$ 48,050,918	\$ 10,302,198		\$ 10,302,196	\$ 17,496,092		\$ 9,950,432	\$ 48,050,918
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	See Notes to Schedules.										

								Schedule 6B-2
			Connecticut Mu	unicipal Employee	es Retirement Syste	em	i	
				mployees Withou	-			
					Resources by Emplo	over		
					and Actual Experie	-		
				June 30, 201				
				0011C 00, 20				
				Not D	eferred Inflow Amount	a ta ha Raaanizad ir	- Subaguant Figaal	Vooro
		Allocation		Net D		s to be Recognized if	i Subsequent Fiscal	reals
	Employer	Percentage	Amount	Year 1	Year 2	Year 3	Year 4	Total
	Employei	Feicenlage	Amount	Teal I	Teal 2	Teal 5	Teal 4	Total
	Bridgeport Education	33.988657%	\$ (3,237,503)	\$ (832,263)	\$ (832,263)	\$ (832,263)	\$ (740,714)	\$ (3,237,503)
	Bridgeport Grants	0.392721%	(37,406)	(9,616)	(9,616)	(9,616)	(8,558)	(37,406)
	Bridgeport City	25.088486%	(2,389,737)	(614,328)	(614,328)	(614,328)	(546,753)	(2,389,737)
	East Haven Education	2.671779%	(254,493)	(65,422)	(65,422)	(65,422)	(58,227)	(254,493)
	East Haven Town	3.933359%	(374,662)	(96,314)	(96,314)	(96,314)	(85,720)	(374,662)
	New Britain Education	13.912868%	(1,325,233)	(340,677)	(340,677)	(340,677)	(303,202)	(1,325,233)
	New Britain City	13.990467%	(1,332,624)	(342,577)	(342,577)	(342,577)	(304,893)	(1,332,624)
	GNH WPCA	4.075540%	(388,206)	(99,796)	(99,796)	(99,796)	(88,818)	(388,206)
	Mattabassett District	1.946123%	(185,374)	(47,654)	(47,654)	(47,654)	(42,412)	(185,374)
	Totals	100.00000%	\$ (9,525,238)	\$ (2,448,647)	\$ (2,448,647)	\$ (2,448,647)	\$ (2,179,297)	\$ (9,525,238)
48	10(0)3	100.0000078	φ (3,323,230)	$\psi$ (2,440,047)	$\psi$ (2,440,047)	ψ (2,440,047)	$\psi(2, 173, 237)$	φ (0,020,200)
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	See Notes to Schedules.							
	See notes to Schedules.							

											<u>Schedu</u>	le 6B-3
		Conn	ecticut I	Municipal F	mnlo	yees Retirem	nont S	Svetem				
				-	-	hout Social S		-				
	Sch	edule of Defer						-	mnlove	or		
	5011	equie of Defei				rtional Share			прюу	<b>7</b> 1		
					-	2016	;					
				Jun	e 30,	2010						
		Schedule 4B		Net Deferr	ed Ou	Itflow (Inflow) A	mount	ts to be Recoo	nized ir	n Subsequent	t Fiscal Ye	ars
						, , ,			,	•		
Employer		Amount		Year 1		Year 2		Year 3		Year 4	Tc	otal
Bridgeport Education		\$ 502,699	\$	,		\$ 129,228		\$ 129,228	\$	115,015		02,699
Bridgeport Grants		(584,891)		(150,358)		(150,358)		(150,358)		(133,817)		84,891
Bridgeport City		(2,112,125)		(542,962)		(542,962)		(542,962)		(483,239)		12,125
East Haven Education		179,505		46,145		46,145		46,145		41,070		79,505
East Haven Town		96,923		24,916		24,916		24,916		22,175		96,923
New Britain Education		109,530		28,157		28,157		28,157		25,059	1	09,530
New Britain City		654,686		168,300		168,300		168,300		149,786	6	54,686
4 GNH WPCA Mattabassett District		852,842		219,239		219,239		219,239		195,125	8	52,842
O Mattabassett District		300,831		77,335		77,335		77,335		68,826	3	00,831
Totals		\$-	\$	6 -		\$-		\$ -	\$	-	\$	-
One Netze te Oster Lite												
See Notes to Schedules.												

Beacon F Cromwel Derby Po Easton P Hamden Mansfield Monroe F Montville New Fair Oxford P Plymouth Putnam I Southing Waterfor Waterfor Waterfor Waterfor Weston F Winchess Windsor	olice Police h Police P	Allocation Percentage 0.738958% 6.194468% 7.394109% 3.352855% 13.434977% 2.603791% 8.332825% 4.923989% 1.243463% 1.272660% 5.295908%	Police Officers a Schedule of Deferre	and Firefighters V ed Outflows of Re lative Investment June 30, 2016	erred Outflow Amounts Year 2 \$ 19,867 166,541 198,793 90,143 361,205 70,004 224,031 132,383 33,431 34,216	yer	n Subsequent Fisca Year 4 \$ 18,789 157,507 188,010 85,253 341,612 66,207 211,879 125,202 31,618 32,360	Total \$ 91,166 764,230 912,231 413,651 1,657,513 321,238 1,028,044 607,485 153,410
Beacon F Cromwel Derby Po Easton P Hamden Mansfield Monroe F Montville New Fair Oxford P Plymouth Putnam I Southing Waterfor Waterfor Waterfor Waterfor Weston F Winchess Windsor	Falls Police II Police Olice Police I Police I Police	Allocation Percentage 0.738958% 6.194468% 7.394109% 3.352855% 13.434977% 2.603791% 8.332825% 4.923989% 1.243463% 1.272660% 5.295908%	Police Officers a Schedule of Deferry Cumul Schedule 5 Schedule 5 Amount \$ 91,166 764,230 912,231 413,651 1,657,513 321,238 1,028,044 607,485 153,410 157,012	And Firefighters V ed Outflows of Re lative Investment June 30, 2016 Year 1 Year 1 \$ 19,867 166,541 198,793 90,143 361,205 70,004 224,031 132,383 33,431 34,216	Vith Social Security esources by Employ Earnings erred Outflow Amounts Year 2 \$ 19,867 166,541 198,793 90,143 361,205 70,004 224,031 132,383 33,431 34,216	yer to be Recognized in Year 3 Year 3 \$ 32,643 273,641 326,635 148,112 593,491 115,023 368,103 217,517 54,930	Year 4 \$ 18,789 157,507 188,010 85,253 341,612 66,207 211,879 125,202 31,618	Total \$ 91,166 764,230 912,231 413,651 1,657,513 321,238 1,028,044 607,485 153,410
Beacon F Cromwel Derby Pc Easton P Hamden Mansfield Monroe F Montville New Fair Oxford P Plymouth Putnam I Southing Waterfor Waterfor Waterfor Waterfor Weston F Winchess Windsor	Falls Police II Police Olice Police I Police I Police	Allocation Percentage 0.738958% 6.194468% 7.394109% 3.352855% 13.434977% 2.603791% 8.332825% 4.923989% 1.243463% 1.272660% 5.295908%	Police Officers a Schedule of Deferry Cumul Schedule 5 Schedule 5 Amount \$ 91,166 764,230 912,231 413,651 1,657,513 321,238 1,028,044 607,485 153,410 157,012	And Firefighters V ed Outflows of Re lative Investment June 30, 2016 Year 1 Year 1 \$ 19,867 166,541 198,793 90,143 361,205 70,004 224,031 132,383 33,431 34,216	Vith Social Security esources by Employ Earnings erred Outflow Amounts Year 2 \$ 19,867 166,541 198,793 90,143 361,205 70,004 224,031 132,383 33,431 34,216	yer to be Recognized in Year 3 Year 3 \$ 32,643 273,641 326,635 148,112 593,491 115,023 368,103 217,517 54,930	Year 4 \$ 18,789 157,507 188,010 85,253 341,612 66,207 211,879 125,202 31,618	Total \$ 91,166 764,230 912,231 413,651 1,657,513 321,238 1,028,044 607,485 153,410
Beacon F Cromwel Derby Po Easton P Hamden Mansfield Monroe F Montville New Fair Oxford P Plymouth Putnam I Southing Waterfor Waterfor Waterfor Waterfor Weston F Winchess Windsor	Falls Police II Police Olice Police I Police I Police	Allocation Percentage 0.738958% 6.194468% 7.394109% 3.352855% 13.434977% 2.603791% 8.332825% 4.923989% 1.243463% 1.272660% 5.295908%	Schedule of Deferr           Cumul           Schedule 5           Amount           \$ 91,166           764,230           912,231           413,651           1,657,513           321,238           1,028,044           607,485           153,410           157,012	ed Outflows of Re lative Investment June 30, 2016 Net Defe Year 1 \$ 19,867 166,541 198,793 90,143 361,205 70,004 224,031 132,383 33,431 34,216	esources by Employ Earnings perred Outflow Amounts Year 2 \$ 19,867 166,541 198,793 90,143 361,205 70,004 224,031 132,383 33,431 34,216	to be Recognized in Year 3 \$ 32,643 273,641 326,635 148,112 593,491 115,023 368,103 217,517 54,930	Year 4 \$ 18,789 157,507 188,010 85,253 341,612 66,207 211,879 125,202 31,618	Total \$ 91,166 764,230 912,231 413,651 1,657,513 321,238 1,028,044 607,485 153,410
Beacon F Cromwel Derby Po Easton P Hamden Mansfield Monroe F Montville New Fair Oxford P Plymouth Putnam I Southing Waterfor Waterfor Waterfor Waterfor Weston F Winchess Windsor	Falls Police II Police Olice Police I Police I Police	Allocation Percentage 0.738958% 6.194468% 7.394109% 3.352855% 13.434977% 2.603791% 8.332825% 4.923989% 1.243463% 1.272660% 5.295908%	Cumul           Schedule 5           Amount           \$ 91,166           764,230           912,231           413,651           1,657,513           321,238           1,028,044           607,485           153,410           157,012	lative Investment June 30, 2016 Net Defe Year 1 \$ 19,867 166,541 198,793 90,143 361,205 70,004 224,031 132,383 33,431 34,216	Earnings	to be Recognized in Year 3 \$ 32,643 273,641 326,635 148,112 593,491 115,023 368,103 217,517 54,930	Year 4 \$ 18,789 157,507 188,010 85,253 341,612 66,207 211,879 125,202 31,618	Total \$ 91,166 764,230 912,231 413,651 1,657,513 321,238 1,028,044 607,485 153,410
Beacon F Cromwel Derby Po Easton P Hamden Mansfield Monroe F Montville New Fair Oxford P Plymouth Putnam I Southing Waterfor Waterfor Waterfor Waterfor Weston F Winchess Windsor	Falls Police II Police Olice Police I Police I Police	Allocation Percentage 0.738958% 6.194468% 7.394109% 3.352855% 13.434977% 2.603791% 8.332825% 4.923989% 1.243463% 1.272660% 5.295908%	Cumul           Schedule 5           Amount           \$ 91,166           764,230           912,231           413,651           1,657,513           321,238           1,028,044           607,485           153,410           157,012	lative Investment June 30, 2016 Net Defe Year 1 \$ 19,867 166,541 198,793 90,143 361,205 70,004 224,031 132,383 33,431 34,216	Earnings	to be Recognized in Year 3 \$ 32,643 273,641 326,635 148,112 593,491 115,023 368,103 217,517 54,930	Year 4 \$ 18,789 157,507 188,010 85,253 341,612 66,207 211,879 125,202 31,618	Total \$ 91,166 764,230 912,231 413,651 1,657,513 321,238 1,028,044 607,485 153,410
Beacon F Cromwel Derby Po Easton P Hamden Mansfield Monroe F Montville New Fair Oxford P Plymouth Putnam I Southing Waterfor Waterfor Waterfor Waterfor Weston F Winchess Windsor	Falls Police II Police Olice Police I Police I Police	Percentage           0.738958%           6.194468%           7.394109%           3.352855%           13.434977%           2.603791%           8.332825%           4.923989%           1.243463%           1.272660%           5.295908%	Schedule 5           Amount           \$ 91,166           764,230           912,231           413,651           1,657,513           321,238           1,028,044           607,485           153,410           157,012	June 30, 2016 Net Defe Year 1 \$ 19,867 166,541 198,793 90,143 361,205 70,004 224,031 132,383 33,431 34,216	erred Outflow Amounts Year 2 \$ 19,867 166,541 198,793 90,143 361,205 70,004 224,031 132,383 33,431 34,216	Year 3 \$ 32,643 273,641 326,635 148,112 593,491 115,023 368,103 217,517 54,930	Year 4 \$ 18,789 157,507 188,010 85,253 341,612 66,207 211,879 125,202 31,618	Total \$ 91,166 764,230 912,231 413,651 1,657,513 321,238 1,028,044 607,485 153,410
Beacon F Cromwel Derby Pc Easton P Hamden Mansfield Monroe F Montville New Fair Oxford P Plymouth Putnam I Southing Waterfor Waterfor Waterfor Waterfor Weston F Winchess Windsor	Falls Police Il Police Olice Police I Police I Police	Percentage           0.738958%           6.194468%           7.394109%           3.352855%           13.434977%           2.603791%           8.332825%           4.923989%           1.243463%           1.272660%           5.295908%	Amount \$ 91,166 764,230 912,231 413,651 1,657,513 321,238 1,028,044 607,485 153,410 157,012	Net Defe           Year 1           \$ 19,867           166,541           198,793           90,143           361,205           70,004           224,031           132,383           33,431           34,216	erred Outflow Amounts Year 2 \$ 19,867 166,541 198,793 90,143 361,205 70,004 224,031 132,383 33,431 34,216	Year 3 \$ 32,643 273,641 326,635 148,112 593,491 115,023 368,103 217,517 54,930	Year 4 \$ 18,789 157,507 188,010 85,253 341,612 66,207 211,879 125,202 31,618	Total \$ 91,166 764,230 912,231 413,651 1,657,513 321,238 1,028,044 607,485 153,410
Beacon F Cromwel Derby Po Easton P Hamden Mansfield Monroe F Montville New Fair Oxford P Plymouth Putnam I Southing Waterfor Waterfor Waterfor Waterfor Weston F Winchess Windsor	Falls Police Il Police Olice Police I Police I Police	Percentage           0.738958%           6.194468%           7.394109%           3.352855%           13.434977%           2.603791%           8.332825%           4.923989%           1.243463%           1.272660%           5.295908%	Amount \$ 91,166 764,230 912,231 413,651 1,657,513 321,238 1,028,044 607,485 153,410 157,012	Year 1 \$ 19,867 166,541 198,793 90,143 361,205 70,004 224,031 132,383 33,431 34,216	Year 2 \$ 19,867 166,541 198,793 90,143 361,205 70,004 224,031 132,383 33,431 34,216	Year 3 \$ 32,643 273,641 326,635 148,112 593,491 115,023 368,103 217,517 54,930	Year 4 \$ 18,789 157,507 188,010 85,253 341,612 66,207 211,879 125,202 31,618	Total \$ 91,166 764,230 912,231 413,651 1,657,513 321,238 1,028,044 607,485 153,410
Beacon F Cromwel Derby Po Easton P Hamden Mansfield Monroe F Montville New Fair Oxford P Plymouth Putnam I Southing Waterfor Waterfor Waterfor Waterfor Weston F Winchess Windsor	Falls Police Il Police Olice Police I Police I Police	Percentage           0.738958%           6.194468%           7.394109%           3.352855%           13.434977%           2.603791%           8.332825%           4.923989%           1.243463%           1.272660%           5.295908%	Amount \$ 91,166 764,230 912,231 413,651 1,657,513 321,238 1,028,044 607,485 153,410 157,012	Year 1 \$ 19,867 166,541 198,793 90,143 361,205 70,004 224,031 132,383 33,431 34,216	Year 2 \$ 19,867 166,541 198,793 90,143 361,205 70,004 224,031 132,383 33,431 34,216	Year 3 \$ 32,643 273,641 326,635 148,112 593,491 115,023 368,103 217,517 54,930	Year 4 \$ 18,789 157,507 188,010 85,253 341,612 66,207 211,879 125,202 31,618	Total \$ 91,166 764,230 912,231 413,651 1,657,513 321,238 1,028,044 607,485 153,410
Beacon F Cromwel Derby Po Easton P Hamden Mansfield Monroe F Montville New Fair Oxford P Plymouth Putnam I Southing Waterfor Waterfor Waterfor Waterfor Weston F Winchess Windsor	Falls Police Il Police Olice Police I Police I Police	Percentage           0.738958%           6.194468%           7.394109%           3.352855%           13.434977%           2.603791%           8.332825%           4.923989%           1.243463%           1.272660%           5.295908%	Amount \$ 91,166 764,230 912,231 413,651 1,657,513 321,238 1,028,044 607,485 153,410 157,012	Year 1 \$ 19,867 166,541 198,793 90,143 361,205 70,004 224,031 132,383 33,431 34,216	Year 2 \$ 19,867 166,541 198,793 90,143 361,205 70,004 224,031 132,383 33,431 34,216	Year 3 \$ 32,643 273,641 326,635 148,112 593,491 115,023 368,103 217,517 54,930	Year 4 \$ 18,789 157,507 188,010 85,253 341,612 66,207 211,879 125,202 31,618	Total \$ 91,166 764,230 912,231 413,651 1,657,513 321,238 1,028,044 607,485 153,410
Beacon F Cromwel Derby Po Easton P Hamden Mansfield Monroe F Montville New Fair Oxford P Plymouth Putnam I Southing Waterfor Waterfor Waterfor Waterfor Weston F Winchess Windsor	Falls Police Il Police Olice Police I Police I Police	Percentage           0.738958%           6.194468%           7.394109%           3.352855%           13.434977%           2.603791%           8.332825%           4.923989%           1.243463%           1.272660%           5.295908%	\$ 91,166 764,230 912,231 413,651 1,657,513 321,238 1,028,044 607,485 153,410 157,012	\$ 19,867 166,541 198,793 90,143 361,205 70,004 224,031 132,383 33,431 34,216	\$ 19,867 166,541 198,793 90,143 361,205 70,004 224,031 132,383 33,431 34,216	\$ 32,643 273,641 326,635 148,112 593,491 115,023 368,103 217,517 54,930	\$ 18,789 157,507 188,010 85,253 341,612 66,207 211,879 125,202 31,618	\$ 91,166 764,230 912,231 413,651 1,657,513 321,238 1,028,044 607,485 153,410
Beacon F Cromwel Derby Po Easton P Hamden Mansfield Monroe F Montville New Fair Oxford P Plymouth Putnam I Southing Waterfor Waterfor Waterfor Waterfor Weston F Winchess Windsor	Falls Police Il Police Olice Police I Police I Police	0.738958%           6.194468%           7.394109%           3.352855%           13.434977%           2.603791%           8.332825%           4.923989%           1.243463%           1.272660%           5.295908%	\$ 91,166 764,230 912,231 413,651 1,657,513 321,238 1,028,044 607,485 153,410 157,012	\$ 19,867 166,541 198,793 90,143 361,205 70,004 224,031 132,383 33,431 34,216	\$ 19,867 166,541 198,793 90,143 361,205 70,004 224,031 132,383 33,431 34,216	\$ 32,643 273,641 326,635 148,112 593,491 115,023 368,103 217,517 54,930	\$ 18,789 157,507 188,010 85,253 341,612 66,207 211,879 125,202 31,618	\$ 91,166 764,230 912,231 413,651 1,657,513 321,238 1,028,044 607,485 153,410
Cromwell Derby Po Easton P Hamden Mansfield Monroe F Montville New Fair Oxford P Plymouth Putnam I Southing Waterfor Waterfor Waterfor Waterfor Waterfor Winchess Windsor	Il Police olice Police I Police d Fire Police e Police rfield Police Police h Police	6.194468%           7.394109%           3.352855%           13.434977%           2.603791%           8.332825%           4.923989%           1.243463%           1.272660%           5.295908%	764,230           912,231           413,651           1,657,513           321,238           1,028,044           607,485           153,410           157,012	166,541           198,793           90,143           361,205           70,004           224,031           132,383           33,431           34,216	166,541           198,793           90,143           361,205           70,004           224,031           132,383           33,431           34,216	273,641 326,635 148,112 593,491 115,023 368,103 217,517 54,930	157,507           188,010           85,253           341,612           66,207           211,879           125,202           31,618	764,230 912,231 413,651 1,657,513 321,238 1,028,044 607,485 153,410
Cromwel Derby Po Easton P Hamden Mansfield Monroe F Montville New Fair Oxford P Plymouth Putnam I Southing Waterfor Waterfor Waterfor Waterfor Waterfor Winchess Windsor	Il Police olice Police I Police d Fire Police e Police rfield Police Police h Police	6.194468%           7.394109%           3.352855%           13.434977%           2.603791%           8.332825%           4.923989%           1.243463%           1.272660%           5.295908%	764,230           912,231           413,651           1,657,513           321,238           1,028,044           607,485           153,410           157,012	166,541           198,793           90,143           361,205           70,004           224,031           132,383           33,431           34,216	166,541           198,793           90,143           361,205           70,004           224,031           132,383           33,431           34,216	273,641 326,635 148,112 593,491 115,023 368,103 217,517 54,930	157,507           188,010           85,253           341,612           66,207           211,879           125,202           31,618	764,230 912,231 413,651 1,657,513 321,238 1,028,044 607,485 153,410
Derby Po Easton P Hamden Mansfield Monroe F Montville New Fair Oxford P Plymouth Putnam I Southing Waterfor Waterfor Waterfor Waterfor Waterfor Winchess Windsor	olice Police	7.394109%         3.352855%         13.434977%         2.603791%         8.332825%         4.923989%         1.243463%         1.272660%         5.295908%	912,231 413,651 1,657,513 321,238 1,028,044 607,485 153,410 157,012	198,793           90,143           361,205           70,004           224,031           132,383           33,431           34,216	198,793           90,143           361,205           70,004           224,031           132,383           33,431           34,216	326,635 148,112 593,491 115,023 368,103 217,517 54,930	188,010           85,253           341,612           66,207           211,879           125,202           31,618	912,231 413,651 1,657,513 321,238 1,028,044 607,485 153,410
Easton P Hamden Mansfield Monroe F Montville New Fair Oxford P Plymouth Putnam I Southing Waterfor Waterfor Waterfor Waterfor Weston F Winchess Windsor	Police h Police	3.352855%           13.434977%           2.603791%           8.332825%           4.923989%           1.243463%           1.272660%           5.295908%	413,651 1,657,513 321,238 1,028,044 607,485 153,410 157,012	90,143 361,205 70,004 224,031 132,383 33,431 34,216	90,143 361,205 70,004 224,031 132,383 33,431 34,216	148,112 593,491 115,023 368,103 217,517 54,930	85,253 341,612 66,207 211,879 125,202 31,618	413,651 1,657,513 321,238 1,028,044 607,485 153,410
Mansfield Monroe F Montville New Fair Oxford P Plymouth Putnam I Southing Waterfor Waterfor Waterfor Waterfor Winchess Windsor Windsor	d Fire Police e Police rfield Police Police h Police	2.603791% 8.332825% 4.923989% 1.243463% 1.272660% 5.295908%	321,238 1,028,044 607,485 153,410 157,012	70,004 224,031 132,383 33,431 34,216	70,004           224,031           132,383           33,431           34,216	115,023 368,103 217,517 54,930	66,207 211,879 125,202 31,618	321,238 1,028,044 607,485 153,410
Monroe F Montville New Fair Oxford P Plymouth Putnam I Southing Waterfor Waterfor Waterfor Weston F Winchess Windsor Windsor	Police e Police rfield Police Police h Police	8.332825% 4.923989% 1.243463% 1.272660% 5.295908%	1,028,044 607,485 153,410 157,012	224,031 132,383 33,431 34,216	224,031 132,383 33,431 34,216	368,103 217,517 54,930	211,879 125,202 31,618	1,028,044 607,485 153,410
Montville New Fair Oxford P Plymouth Putnam I Southing Waterfor Waterfor Waterfor Weston F Winchess Windsor Windsor	e Police rfield Police Police h Police	4.923989% 1.243463% 1.272660% 5.295908%	607,485 153,410 157,012	132,383 33,431 34,216	132,383 33,431 34,216	217,517 54,930	125,202 31,618	607,485 153,410
New Fair Oxford P Plymouth Putnam I Southing Waterfor Waterfor Weston F Winchess Windsor Windsor	rfield Police Police h Police	1.243463% 1.272660% 5.295908%	153,410 157,012	33,431 34,216	33,431 34,216	54,930	31,618	153,410
Oxford P Plymouth Putnam I Southing Waterfor Waterfor Weston F Winchess Windsor Windsor	Police h Police	1.272660% 5.295908%	157,012	34,216	34,216			
Plymouth Putnam I Southing Waterfore Waterfore Weston F Winchess Windsor Windsor	h Police	5.295908%				56 220	22.260	
Putnam I Redding Southing Waterfor Waterfor Weston F Winches Windsor Windsor			653,370	1/2 202				157,012
Redding           Southing           Waterfor           Waterfor           Weston F           Winchess           Windsor           Windsor           Woodbrid					142,382	233,947	134,659	653,370
O Southing Waterfor Waterfor Weston F Winches Windsor Windsor Woodbrid		2.717016%	335,206	73,048	73,048	120,024	69,086	335,206
Waterfor Weston F Winches Windsor Windsor Woodbrid	Police	3.754616%	463,217	100,944	100,944	165,860	95,469	463,217
Waterfor Weston F Winches Windsor Windsor Woodbrid		7.027263%	866,972	188,930	188,931	310,429	178,682	866,972
Weston F Winches Windsor Windsor Woodbrid		1.592948%	196,527	42,827	42,827	70,369	40,504	196,527
Winches Windsor Windsor Woodbrid		9.055738%	1,117,232 540,611	243,467	243,467 117,810	400,037 193,572	230,261	1,117,232 540,611
Windsor Windsor Woodbrid		3.451482%	425,818	92,794	92,794	152,469	<u>111,419</u> 87,761	425,818
Windsor Woodbrid		0.169218%	20,876	4,549	4,549	7,475	4,303	20,876
Woodbrid	Locks Police	5.919704%	730,329	159,153	159,153	261,503	150,520	730,329
		4.781193%	589,868	128,544	128,544	201,303	121,571	589,868
Cromwel		0.895978%	110,540	24,089	24,089	39,580	22,782	110,540
	Firefighters	1.464918%	180,731	39,385	39,385	64,713	37,248	180,731
	Ŭ				,			,
Totals		100.00000%	\$ 12,337,277	\$ 2,688,536	\$ 2,688,537	\$ 4,417,502	\$2,542,702	\$12,337,277
See Not								

								Schedule 6C-2
			Connecticut Mu	nicipal Employee	s Retirement Syst	em		
					With Social Securi			
			Schedule of Defer					
			Net Difference Be	etween Expected a	and Actual Experie	ence		
				June 30, 2010	6			
				Net Def	erred Outflow Amour	its to be Recognized	in Subsequent Fisc	al Years
		Allocation						
	Employer	Percentage	Amount	Year 1	Year 2	Year 3	Year 4	Total
	Beacon Falls Police	0.738958%	\$ 28,883	\$ 7,425	\$ 7,425	\$ 7,425	\$ 6,608	\$ 28,883
	Cromwell Police	6.194468%	242,117	62,241	62,241	62,241	55,394	242,117
	Derby Police	7.394109%	289,007	74,295	74,295	74,295	66,122	289,007
	Easton Police	3.352855%	131,050	33,689	33,689	33,689	29,983	131,050
	Hamden Police Mansfield Fire	13.434977%	525,117	134,991	134,991	134,991	120,144	525,117
		2.603791%	101,771	26,162	26,162	26,162	23,285	101,771
	Monroe Police Montville Police	8.332825% 4.923989%	325,698 192,458	<u>83,727</u> 49,475	83,727 49,475	83,727	74,517 44,033	325,698 192,458
	New Fairfield Police	1.243463%	48,602	12,494	12,494	12,494	11,120	48,602
45	Oxford Police	1.272660%	49,742	12,494	12,494	12,494	11,381	49,742
5	Plymouth Police	5.295908%	206,995	53,212	53,212	53,212	47,359	206,995
	Putnam Police	2.717016%	106,197	27,300	27,300	27,300	24,297	106,197
	Redding Police	3.754616%	146,754	37,726	37,726	37,726	33,576	146,754
	Southington Fire	7.027263%	274,669	70,609	70,609	70,609	62,842	274,669
	Waterford Fire	1.592948%	62,263	16,006	16,006	16,006	14,245	62,263
	Waterford Police	9.055738%	353,951	90,990	90,990	90,990	80,981	353,951
	Weston Police	4.381923%	171,273	44,029	44,029	44,029	39,186	171,273
	Winchester Police	3.451482%	134,905	34,680	34,680	34,680	30,865	134,905
	Windsor Dog	0.169218%	6,613	1,700	1,700	1,700	1,513	6,613
	Windsor Locks Police	5.919704%	231,377	59,480	59,480	59,480	52,937	231,377
	Woodbridge Police	4.781193%	186,879	48,041	48,041	48,041	42,756	186,879
	Cromwell Fire	0.895978%	35,021	9,003	9,003	9,003	8,012	35,021
	Easton Firefighters	1.464918%	57,257	14,719	14,719	14,719	13,100	57,257
	Totals	100.00000%	\$ 3,908,599	\$ 1,004,781	\$ 1,004,781	\$ 1,004,781	\$ 894,256	\$ 3,908,599
	See Notes to Schedules.							

							Schedule 6C-3
		Con	necticut Municipal Ei	mplovees Retirement	System		
			lice Officers and Fire				
				•			
		Schedule of Defe	erred Outflows and D		sources by Empl	oyer	
			Change in Pi	oportional Share			
			June	e 30, 2016			
		Schedule 4C	Net Deferre	ed Outflow (Inflow) Amou	unts to be Recognize	ed in Subsequent Fisc	al Years
	Employer	Amount	Year 1	Year 2	Year 3	Year 4	Total
	Beacon Falls Police	\$ 32,993	\$ 8,481	\$ 8,481	\$ 8,481	\$ 7,550	\$ 32,993
	Cromwell Police	28,473	7,320	7,320	7,320	6,513	28,473
	Derby Police	(114,844)	(29,523)	(29,523)	(29,523)	(26,275)	(114,844
	Easton Police	(15,290)	(3,930)	(3,930)	(3,930)	(3,500)	(15,290
	Hamden Police	792,447	203,713	203,713	203,713	181,308	792,447
	Mansfield Fire	81,539	20,960	20,960	20,960	18,659	81,539
	Monroe Police	(94,961)	(24,411)	(24,411)	(24,411)	(21,728)	(94,961
	Montville Police	32,517	8,359	8,359	8,359	7,440	32,517
	New Fairfield Police	11,855	3,047	3,047	3,047	2,714	11,855
5 2	Oxford Police	5,024	1,292	1,292	1,292	1,148	5,024
N	Plymouth Police	(78,327)	(20,135)	(20,135)	(20,135)	(17,922)	(78,327
	Putnam Police	(82,863)	(21,301)	(21,301)	(21,301)	(18,960)	(82,863
	Redding Police	(63,172)	(16,239)	(16,239)	(16,239)	(14,455)	(63,172
	Southington Fire	(63,383)	(16,294)	(16,294)	(16,294)	(14,501)	(63,383
	Waterford Fire	50,824	13,065	13,065	13,065	11,629	50,824
	Waterford Police	(207,734)	(53,402)	(53,402)	(53,402)	(47,528)	(207,734
	Weston Police	(61,698)	(15,861)	(15,861)	(15,861)	(14,115)	(61,698
	Winchester Police	84,277	21,665	21,665	21,665	19,282	84,277
	Windsor Dog	(4,717)	(1,213)	(1,213)	(1,213)	(1,078)	(4,717
	Windsor Locks Police	(84,383)	(21,692)	(21,692)	(21,692)	(19,307)	(84,383
	Woodbridge Police	(140,277)	(36,061)	(36,061)	(36,061)	(32,094)	(140,277
	Cromwell Fire	15,297	3,933	3,933	3,933	3,498	15,297
	Easton Firefighters	(33,497)	(8,611)	(8,611)	(8,611)	(7,664)	(33,497
	Withdrew From MERS						
	Middlefield Police	(90,100)	(23,162)	(23,162)	(23,162)	(20,614)	(90,100
	Totals	\$ -	\$ -	\$ -	\$ -	\$	\$ -
	See Notes to Schedules.						

								Schedule 6D-1
			Connoctiout Mu	inicipal Employees	Retirement Syster	<b>m</b>		
					thout Social Secur	-		
			Schedule of Defe	rred Outflows of R	esources by Emplo	oyer		
			Cum	ulative Investment	Earnings			
				June 30, 2016	-			
				,				
			Schedule 5	Net De	erred Outflow Amount	ts to be Recognized i	n Subsequent Fisca	al Years
		Allocation				Ŭ Ŭ		
	Employer	Percentage	Amount	Year 1	Year 2	Year 3	Year 4	Total
	Employer	roroontago	, ano and	i our r	rour 2	i our o	i oui i	i otai
	Ansonia Police	2.881177%	\$ 1,144,225	\$ 263,362	\$ 263,362	\$ 386,642	\$ 230,859	\$ 1,144,225
	Branford Fire	2.450383%	973,140	223,984	223,984	328,831	196,341	973,140
	Bridgeport Fire	16.378437%	6,504,501	1,497,119	1,497,119	2,197,917	1,312,346	6,504,501
	Bridgeport Police	27.378546%	10,873,064	2,502,616	2,502,615	3,674,086	2,193,747	10,873,064
	East Haven Fire	2.935823%	1,165,927	268,357	268,358	393,975	235,237	1,165,927
	East Haven Police	3.028705%	1,202,815	276,848	276,848	406,439	242,680	1,202,815
	Manchester Fire	5.072153%	2,014,346	463,635	463,635	680,662	406,414	2,014,346
	New Britain Fire	5.282993%	2,098,077	482,907	482,907	708,955	423,308	2,098,077
	New Britain Police	7.719649%	3,065,767	705,637	705,637	1,035,944	618,549	3,065,767
	New London Fire	3.384135%	1,343,970	309,337	309,337	454,137	271,159	1,343,970
	New London Fire Chief	0.056296%	22,358	5,146	5,146	7,555	4,511	22,358
53	New London Police	4.366642%	1,734,161	399,146	399,146	585,985	349,884	1,734,161
ω	Seymour Police	2.615058%	1,038,540	239,037	239,037	350,930	209,536	1,038,540
	Shelton Police	3.481790%	1,382,752	318,263	318,263	467,242	278,984	1,382,752
	Southington Police	4.774220%	1,896,026	436,402	436,402	640,680	382,542	1,896,026
	Stonington Police	2.242232%	890,476	204,958	204,958	300,898	179,662	890,476
	Windsor Police	3.568066%	1,417,015	326,149	326,150	478,819	285,897	1,417,015
	West Haven Fire	0.944082%	374,932	86,297	86,297	126,692	75,646	374,932
	West Shore Fire District	1.439613%	571,725	131,592	131,592	193,190	115,351	571,725
	Totals	100.00000%	\$ 39,713,817	\$ 9,140,792	\$ 9,140,793	\$ 13,419,579	\$ 8,012,653	\$ 39,713,817
	See Notes to Schedules.							
	See Moles to Schedules.							

							Schedule 6D-2
I		Connecticut	Municipal Employ	oos Potiromont Sv	stom		
			s and Firefighters				
			eferred Outflows o				
		Net Difference	<b>Between Expecte</b>	d and Actual Expe	erience		
			June 30, 20				
			Net Defe	rred Outflow Amount	s to be Recognized	in Subsequent Fisca	l Years
	Allocation						
Employer	Percentage	Amount	Year 1	Year 2	Year 3	Year 4	Total
	<b>V</b>						
Ansonia Police	2.881177%	\$ 1,193,440	\$ 306,797	\$ 306,797	\$ 306,797	\$ 273,049	\$ 1,193,440
Branford Fire	2.450383%	1,014,998	260,925	260,925	260,925	232,223	1,014,998
Bridgeport Fire	16.378437%	6,784,273	1,744,029	1,744,029	1,744,029	1,552,186	6,784,273
Bridgeport Police	27.378546%	11,340,741	2,915,358	2,915,358	2,915,358	2,594,667	11,340,741
East Haven Fire	2.935823%	1,216,076	312,616	312,616	312,616	278,228	1,216,076
East Haven Police	3.028705%	1,254,549	322,506	322,506	322,506	287,031	1,254,549
Manchester Fire	5.072153%	2,100,985	540,099	540,099	540,099	480,688	2,100,985
New Britain Fire	5.282993%	2,188,320	562,550	562,550	562,550	500,670	2,188,320
New Britain Police	7.719649%	3,197,631	822,013	822,013	822,013	731,592	3,197,631
New London Fire	3.384135%	1,401,777	360,354	360,354	360,354	320,715	1,401,777
New London Fire Chief	0.056296%	23,320	5,995	5,995	5,995	5,335	23,320
New London Police	4.366642%	1,808,749	464,974	464,974	464,974	413,827	1,808,749
Seymour Police	2.615058%	1,083,209	278,460	278,460	278,460	247,829	1,083,209
Shelton Police	3.481790%	1,442,226	370,752	370,752	370,752	329,970	1,442,226
Southington Police	4.774220%	1,977,578	508,375	508,375	508,375	452,453	1,977,578
Stonington Police	2.242232%	928,777	238,760	238,760	238,760	212,497	928,777
Windsor Police	3.568066%	1,477,963	379,939	379,939	379,939	338,146	1,477,963
West Haven Fire	0.944082%	391,058	100,529	100,529	100,529	89,471	391,058
West Shore Fire District	1.439613%	596,317	153,295	153,295	153,295	136,432	596,317
Totals	100.0000%	\$ 41,421,987	\$ 10,648,326	\$ 10,648,326	\$ 10,648,326	\$ 9,477,009	\$ 41,421,987
							_
Can Natas ta Oaka dalar							
See Notes to Schedules.							

								Schedu	le 6D-3
		Со	nnecticut I	Municipal Em	ployees Retirem	nent Svstem			
					nters Without So				
							nlovor		
		Schedule of Del				f Resources by Em	ipioyer		
			L L		portional Share				
				June 3	30, 2016				
		Schedule 4		Net Deferred	Outflow (Inflow) A	mounts to be Recogn	ized in Subsequent	Fiscal Yea	ars
	Employer	Amount		Year 1	Year 2	Year 3	Year 4	To	otal
	Ansonia Police	\$ 34,965	\$	8,989	\$ 8,989	\$ 8,989	\$ 7,998	\$	34,965
	Branford Fire	26,090		6,707	6,707	6,707	5,969		26,090
	Bridgeport Fire	176,894		45,474	45,474	45,474	40,472		76,894
	Bridgeport Police	(192,393		(49,458)	(49,458)	(49,458)	(44,019)		92,393
	East Haven Fire	61,144		15,718	15,718	15,718	13,990		61,144
	East Haven Police	91,041		23,404	23,404	23,404	20,829		91,041
	Manchester Fire	328,910		84,553	84,553	84,553	75,251		328,910
(7)	New Britain Fire	(423,217		(108,796)	(108,796)	(108,796)	(96,829)		23,217
55 5	New Britain Police	(635,962		(163,486)	(163,486)	(163,486)	(145,504)		35,962
	New London Fire	150,111	,	38,589	38,589	38,589	34,344		50,111
	New London Fire Chief	(41,621		(10,699)	(10,699)	(10,699)	(9,524)		(41,621
	New London Police	74,822	,	19,235	19,235	19,235	17,117		74,822
	Seymour Police	(94,627	)	(24,326)	(24,326)	(24,326)	(21,649)	()	94,627
	Shelton Police	201,211	,	51,725	51,725	51,725	46,036		01,211
	Southington Police	(55,511	)	(14,270)	(14,270)	(14,270)	(12,701)	(	(55,511)
	Stonington Police	99,274		25,520	25,520	25,520	22,714		99,274
	Windsor Police	341,350		87,749	87,749	87,749	78,103	34	841,350
	West Haven Fire	(205,431	)	(52,810)	(52,810)	(52,810)	(47,001)	(2	205,431
	West Shore Fire District	62,950		16,182	16,182	16,182	14,404	(	62,950
	Totals	¢	¢		¢	¢	•	¢	
	lotais	\$ -	\$	-	\$-	\$ -	\$ -	\$	
	See Notes to Schedules.								

			Schedule 7A
Conne	ecticut Municipal Employees		1
	General Employees With So		
5	chedule of Sensitivity Analys	is by Employer	
	June 30, 2016		
		Discount Ra	te Sensitivity
		Net Pension	Net Pension
		Liability	Liability
		(Asset)	(Asset)
		1% Decrease	1% Increase
	Allocation	Discount Rate	Discount Rate
Employer	Percentage	(7.00%)	(9.00%)
Andover Education		\$ 568,398	¢ 102 750
Andover Education Andover Selectmen	0.183542%	\$ 568,398	\$ 183,750 183,875
Andover Selectmen Ansonia Housing	0.183667%	916,175	296,178
Ansonia Clerical	1.071606%	3,318,582	1,072,819
Ansonia Town	0.813689%	2,519,856	814,610
Beacon Falls Supervisors	0.191770%	593,879	191,987
Beacon Falls Town	0.263975%	817,486	264,274
Bethany Public Works	0.158736%	491,578	158,916
Bethlehem Public Works	0.091411%	283,084	91,514
Bozrah Education	0.178762%	553,596	178,964
Bozrah Town	0.149448%	462,815	149,617
Branford Education	2.859967%	8,856,831	2,863,205
Branford Selectman	3.307916%	10,244,053	3,311,661
Bridgeport Housing	2.359047%	7,305,567	2,361,718
Bridgeport Port Authority	0.049255%	152,534	49,311
Bristol Housing	0.629113%	1,948,256	629,825
Canton Housing	0.197717%	612,296	197,941
Chester Board of Education	0.013732%	42,526	13,748
Clinton Secretarial	0.568954%	1,761,954	569,598
Clinton Supervisory	0.349874%	1,083,500	350,270
Clinton Town	0.355452%	1,100,774	355,854
Colchester Housing	0.027512%	85,200	27,543
Coventry Housing	0.047195%	146,155	47,248
Danbury Housing	0.842058%	2,607,710	843,011
Darien Housing	0.021931%	67,917	21,956
Deep River BOE	0.020163%	62,441	20,186
Derby Housing	0.105638%	327,143	105,758
East Haddam Town	0.200009%	619,394	200,235
East Hampton Housing	0.043493%	134,690	43,542
East Hartford Housing	0.660590%	2,045,735	661,338
Ellington Education	1.466752%	4,542,282	1,468,413
Ellington Lunch	0.088462%	273,952	88,562
Ellington Town	0.376434%	1,165,752	376,860
Ellington Van Drivers	0.043780%	135,579	43,830
Enfield Housing	0.327431%	1,013,998	327,802
Essex BOE	0.024234%	75,049	24,261
Greenwich Housing	1.216871%	3,768,443	1,218,249
Griswold Education Griswold Selectmen	1.740218%	5,389,159	1,742,188
	0.479684%	1,485,500 129,649	480,227
Groton Housing Hamden Education	0.041865%	1,607,979	41,912
Hamden BOE	1.494257%	4,627,460	1,495,949

			Schedule 7A
Conn	ecticut Municipal Employees		
	General Employees With So		
	Schedule of Sensitivity Analys June 30, 2016	is by Employer	
	June 30, 2016		
		Discount Ra	te Sensitivity
		Net Pension	Net Pension
		Liability	Liability
		(Asset)	(Asset)
		1% Decrease	1% Increase
	Allocation	Discount Rate	Discount Rate
Employer	Percentage	(7.00%)	(9.00%)
Hamden Schools	0.500260%	\$ 1,549,220	\$ 500,826
Hamden Town	2.137889%	6,620,679	2,140,309
Hartford Housing	1.104519%	3,420,508	1,105,769
Hartford Edu.(Local 566)	4.534086%	14,041,293	4,539,220
Hartford Union (Local 818)	0.016128%	49,946	16,146
Hartford City (1716) Lebanon Town Hall	6.017268% 0.297630%	18,634,456	6,024,082
Lebanon Highway	0.215621%	921,709	297,967
Lisbon School Dist.	0.068336%	<u> </u>	215,865 68,413
Lisbon Town	0.182645%	565,621	182,852
Manchester Housing	0.529492%	1,639,747	530,091
Mansfield Education	1.506483%	4,665,322	1,508,188
Mansfield Town	2.778667%	8,605,059	2,781,813
Meriden Housing	0.437325%	1,354,321	437,820
Middlefield Town	0.215661%	667,865	215,905
Middletown Housing	0.425774%	1,318,550	426,256
Milford Housing	0.199714%	618,480	199,940
Montville Housing	0.022488%	69,642	22,513
Montville Education	1.863730%	5,771,655	1,865,840
Montville Town	1.810565%	5,607,012	1,812,615
Naugatuck Housing	0.213468%	661,074	213,710
New Britain Housing	0.701923%	2,173,736	702,718
New London Housing	0.295795%	916,027	296,130
New London Public Works	1.770495%	5,482,922	1,772,499
Norwalk Housing	0.781441%	2,419,990	782,326
Oxford Education	1.467232%	4,543,768	1,468,893
Oxford Town	0.997128%	3,087,936	998,257
Southington Health District	0.109200%	338,174	109,324
Portland Housing	0.060252%	186,590	60,320
Preston Town	0.333990%	1,034,310	334,368
Prospect Public Works	0.166945%	517,000	167,134
Putnam Housing	0.219035%	678,314	219,283
Redding Education	1.043791%	3,232,443	1,044,973
Redding Town	1.047793%	3,244,837	1,048,979
Seymour Housing	0.266027%	823,840	266,328
Seymour Education	1.486727%	4,604,141	1,488,410
Seymour Town	1.338800%	4,146,036	1,340,316
Shelton Housing	0.027147%	84,070	27,178
Southington Housing	0.099100%	306,896	99,212
Southington Dog	0.043541%	134,839	43,590
Southington Education Southington Lunch	4.735403% 0.191870%	<u>14,664,737</u> 594,189	4,740,765

			Schedule 7A
Con	necticut Municipal Employees		
	General Employees With So Schedule of Sensitivity Analys	· · · · · · · · · · · · · · · · · · ·	
	June 30, 2016	as by Employer	
	Julie 30, 2018		
		Discount Ra	ate Sensitivity
		Net Pension	Net Pension
		Liability	Liability
		(Asset)	(Asset)
		1% Decrease	1% Increase
	Allocation	Discount Rate	Discount Rate
Employer	Percentage	(7.00%)	(9.00%)
Southington Sewer	0.354969%	\$ 1,099,279	\$ 355,371
Southington Town	3.703247%	11,468,325	3,707,438
Southington Water	0.710546%	2,200,440	711,350
Stamford Housing	1.581752%	4,898,417	1,583,543
Stratford Housing	0.537123%	1,663,379	537,731
Thompson Town	0.430008%	1,331,662	430,495
Tolland Cnty Mutual Aid	0.263772%	816,857	264,071
Torrington Housing	0.264495%	819,096	264,794
Rockville (Vernon) Hsg.	0.354865%	1,098,957	355,267
Wallingford HA Waterford LC1303	0.162589%	503,510	162,773
	1.457184%	4,512,651	1,458,834
Waterford Custodial Waterford Local 161	0.769783%	2,383,887	770,654
Waterford Cafe 224	0.305345%	945,602 459,591	305,691 148,575
Waterford Para-Pro's	0.148407%	1,781,789	576,010
Waterford Non-union	0.690088%	2,137,085	690,869
Waterford Government	0.694289%	2,150,095	695,075
Waterford Town	1.095242%	3,391,778	1,096,482
Watertown Town Supv.	0.203985%	631,707	204,216
Watertown Town	0.234650%	726,671	234,916
West Hartford Housing	0.496151%	1,536,495	496,713
West Haven Housing	0.742928%	2,300,722	743,769
Weston Education	2.100945%	6,506,268	2,103,323
Weston Lunch	0.488052%	1,511,414	488,605
Weston Salary	0.717066%	2,220,631	717,878
Weston Town	1.107553%	3,429,903	1,108,807
Wethersfield Housing	0.193494%	599,218	193,713
Winchester Housing	0.029406%	91,065	29,439
Windsor Locks Housing	0.092552%	286,618	92,657
Windsor Locks Edu.	1.101669%	3,411,682	1,102,916
Windsor Locks Para's	0.476114%	1,474,444	476,653
Windsor Locks Town	1.344946%	4,165,069	1,346,469
Woodbridge Education	0.835070%	2,586,070	836,015
Woodbridge Town	1.362085%	4,218,146	1,363,627
Woodstock Education	0.258035%	799,091	258,327
Woodstock Town	0.514000%	1,591,771	514,582
Norwich Housing	0.486646%	1,507,060	487,197
District #4 – Custodians	0.247145%	765,366	247,425
District #4 - B. of Ed	0.086963%	269,310	87,061
District #4 - Non-Cert.	0.324075%	1,003,605	324,442
District #4 –Secretarial	0.213454%	661,031	213,696
Regional District 16	0.055774%	172,723	55,837

			Schedule 74
Conne	ecticut Municipal Employees	,	
	General Employees With So		
5	chedule of Sensitivity Analys June 30, 2016	is by Employer	
	June 30, 2016		
		Discount Ra	ite Sensitivity
		Net Pension	Net Pension
		Liability	Liability
		(Asset)	(Asset)
		1% Decrease	1% Increase
	Allocation	Discount Rate	Discount Rate
Employer	Percentage	(7.00%)	(9.00%)
• •		¢ 0.455.070	
Regional District 19 Watertown Fire District	0.793028%	\$ 2,455,873	\$ 793,926
	0.162571%	503,455	162,755
Westport Health Dept. East Shore Health District	0.315633%	977,462	315,990 206,903
L. Naugatuck Valley Health	0.206669%	640,019 1,279,889	413,758
Quinnipiack Valley Health	0.251826%	779,862	252,111
Uncas Health District	0.235034%	727,860	235,300
Willimantic Housing	0.514487%	1,593,279	515,069
Jewett City Street	0.108938%	337,362	109,061
Southeast Ct. Planning	0.224384%	694,879	224,638
Southeast Ct Water	0.185240%	573,657	185,450
South Norwalk Electric	0.389812%	1,207,181	390,253
Norwalk 1st Tax Dist.	0.761710%	2,358,886	762,572
Norwalk 2nd Tax Dist.	1.175933%	3,641,665	1,177,264
Connecticut Housing	0.049425%	153,061	49,481
Southeast CT Tourism	0.077528%	240,091	77,616
Totals	100.000000%	\$ 309,682,994	\$ 100,113,210
	100.000000 %	\$ 309,082,994	\$ 100,113,210
See Notes to Schedules.	L	· · · · ·	

			Schedule 7B
Con	necticut Municipal Employ	as Petirement System	
COL	General Employees Withd		
	Schedule of Sensitivity An		
	June 30, 20		
	50, 20		
		Discount Ra	ate Sensitivity
		Net Pension	Net Pension
		Liability	Liability 1% Increase
	Allocation	1% Decrease Discount Rate	Discount Rate
Employer	Percentage	(7.00%)	(9.00%)
Employer	Tereentage	(7.0070)	(3.0078)
Bridgeport Education	33.98866%	\$ 81,919,298	\$ 22,171,058
Bridgeport Grants	0.39272%	946,532	256,174
Bridgeport City	25.08849%	60,468,152	16,365,409
East Haven Education	2.67178%	6,439,510	1,742,822
East Haven Town	3.93336%	9,480,164	2,565,760
New Britain Education	13.91287%	33,532,728	9,075,469
New Britain City	13.99047%	33,719,759	9,126,088
GNH WPCA Mattabassett District	4.07554% 1.94612%	9,822,846 4,690,528	2,658,506
	1.94012 //	4,090,520	1,209,408
Totals	100.00%	\$ 241,019,517	\$ 65,230,755

			Schedule 7C
	necticut Municipal Employee		
Pol	ice Officers and Firefighters	With Social Security	
	Schedule of Sensitivity Anal	ysis by Employer	
	June 30, 201	6	
		Discount Rat	e Sensitivity
		Net Pension	Net Pension
		Liability	Liability
		(Asset)	(Asset)
		1% Decrease	1% Increase
	Allocation	Discount Rate	Discount Rate
Employer	Percentage	(7.00%)	(9.00%)
Beacon Falls Police	0.738958%	\$ 553,995	\$ 171,772
Cromwell Police	6.194468%	4,643,981	1,439,911
Derby Police	7.394109%	5,543,350	1,718,769
Easton Police	3.352855%	2,513,629	779,375
Hamden Police	13.434977%	10,072,178	3,122,976
Mansfield Fire	2.603791%	1,952,057	605,254
Monroe Police	8.332825%	6,247,103	1,936,975
Montville Police	4.923989%	3,691,505	1,144,587
New Fairfield Police	1.243463%	932,222	289,044
Oxford Police	1.272660%	954,111	295,831
Plymouth Police	5.295908%	3,970,332	1,231,040
Putnam Police	2.717016%	2,036,942	631,574
Redding Police	3.754616%	2,814,829	872,765
Southington Fire	7.027263%	5,268,326	1,633,495
Waterford Fire	1.592948%	1,194,230	370,283
Waterford Police	9.055738%	6,789,071	2,105,017
Weston Police	4.381923%	3,285,120	1,018,583
Winchester Police	3.451482%	2,587,570	802,301
Windsor Dog	0.169218%	126,862	39,335
Windsor Locks Police	5.919704%	4,437,991	1,376,042
Woodbridge Police	4.781193%	3,584,451	1,111,394
Cromwell Fire	0.895978%	671,713	208,271
Easton Firefighters	1.464918%	1,098,246	340,522
Totals	100.00000%	\$ 74,969,814	\$ 23,245,116
See Notes to Schedules.	I I	I	1

			Schedule 7D
Conr	necticut Municipal Employee	s Retirement System	
	e Officers and Firefighters W		
	Schedule of Sensitivity Anal	ysis by Employer	
	June 30, 201		
		Discount Rat	e Sensitivity
		Net Pension	Net Pension
		Liability	Liability
		(Asset)	(Asset)
		1% Decrease	1% Increase
Employer	Allocation	Discount Rate	Discount Rate
Employer	Percentage	(7.00%)	(9.00%)
Ansonia Police	2.881177%	\$ 1,590,067	\$ (4,294,500)
Branford Fire	2.450383%	1,352,320	(3,652,385
Bridgeport Fire	16.378437%	9,038,946	(24,412,659
Bridgeport Police	27.378546%	15,109,697	(40,808,724
East Haven Fire	2.935823%	1,620,225	(4,375,951
East Haven Police	3.028705%	1,671,485	(4,514,395
Manchester Fire	5.072153%	2,799,225	(7,560,229
New Britain Fire	5.282993%	2,915,583	(7,874,494
New Britain Police	7.719649%	4,260,326	(11,506,419
New London Fire	3.384135%	1,867,640	(5,044,177)
New London Fire Chief	0.056296%	31,069	(83,911)
New London Police	4.366642%	2,409,867	(6,508,639)
Seymour Police	2.615058%	1,443,201	(3,897,839
Shelton Police	3.481790%	1,921,534	(5,189,735
Southington Police	4.774220%	2,634,801	(7,116,149
Stonington Police	2.242232%	1,237,445	(3,342,129
Windsor Police	3.568066%	1,969,148	(5,318,333)
West Haven Fire	0.944082%	521,021	(1,407,189
West Shore Fire District	1.439613%	794,495	(2,145,796
Totals	100.00000%	\$ 55,188,095	\$ (149,053,653
		<u> </u>	φ (110,000,000)
See Notes to Schedules.			

# I. Organization

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

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

# II. Description of plan

# 1. Plan description

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

The plan has 4 sub plans as follows:

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

# 2. Benefit provisions

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

#### General Employees

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

#### Police Officers and Firefighters

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

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

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

#### 2. Benefit provisions (continued)

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

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

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

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

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

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

#### 3. Contributions

Contributions are established by the Statutes as follows:

#### Employer

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

#### Employees

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

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

#### **III.** Relationship to financial statements

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

# IV. Summary of significant accounting policies

#### A. Basis of presentation

The schedules presented in the report:

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

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

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

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

# B. Allocation methodology

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

#### B. Allocation methodology

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

#### V. Collective net pension liability of participating employers

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

Employers' total pension liability Plan fiduciary net position	\$ 2,840,325,407 2,507,655,880
Total employers' net pension liability	\$ 332,669,527
Fiduciary net position as a percentage of total pension liability	 88.29%
Net pension liability (asset) by sub plan:	
General employees with social security General employees without social security Police officers and firefighters with social security Police officers and firefighters without social security	\$ 196,277,442 145,968,313 46,750,924 (56,327,152)
Total employers' net pension liability	\$ 332,669,527

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

# VI. Actuarial assumptions and related disclosures

#### A. Actuarial assumptions

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

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

# A. Actuarial assumptions

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

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

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

# B. Long-term rate of return

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

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

# C. Discount rate

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

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

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

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

# VII. Components of schedules of pension amounts by employer

# A. Net pension liability (asset)

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

# B. Difference between expected and actual experience

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

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

#### C. Changes in actuarial assumptions

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

# D. Changes in employer proportional share

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

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

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

# F. Deferred outflows and deferred inflows of resources

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

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

Amounts to be recognized in subsequent fiscal years:

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

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

#### VIII. Collective pension expense

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

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

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