Schedules of Employer Allocations, Schedules of Pension Amounts by Employer and Schedules of Sensitivity Analysis and Deferred Inflow Amounts by Employer

June 30, 2014 (with Independent Auditor's Report Thereon)

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Independent Auditor's Report

The Retirement Board
Connecticut Municipal Employees Retirement System

We have audited the accompanying schedules of employer allocations, schedules of pension amounts by employer, and schedules of sensitivity analysis and deferred inflow amounts by employer of the Connecticut Municipal Employees Retirement System (MERS) as of and for the year ended June 30, 2014, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the schedules of employer allocations, schedules of pension amounts by employer, and schedules of sensitivity analysis and deferred inflow amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer allocations, schedules of pension amounts by employer, and schedules of sensitivity analysis and deferred inflow amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules of employer allocations, schedules of pension amounts by employer and schedules of sensitivity analysis and deferred inflow amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedules of employer allocations, schedules of pension amounts by employer, and schedules of sensitivity analysis and deferred inflow amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedules of employer allocations, schedules of pension amounts by employer, and schedules of sensitivity analysis and deferred inflow amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and

the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules of employer allocations, schedules of pension amounts by employer, and schedules of sensitivity analysis and deferred inflow amounts by employer.

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

Opinion

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred inflows of resources and employer pension expense of all participating entities for the Connecticut Municipal Employees Retirement System (MERS) as of and for the year ended June 30, 2014 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, 2014. 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 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.

Hartford, Connecticut November 18, 2015

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			Schedule 1A
(Connecticut Municipal Employees Ret	The state of the s	Plan
	General Employees W		
	Schedule of Emplo		
	Year Ended Jur	ne 30, 2014	
		2014	Employer
Employer		Actuarial	Allocation
Code	Employer	Payroll	Percentage
			, s.ss.mage
001E	Andover Education	\$ 453,246	0.204251%
001T	Andover Selectmen	448,570	0.202144%
002A	Ansonia Housing	762,128	0.343447%
002B	Ansonia Clerical	2,254,708	1.016066%
002T	Ansonia Town	1,984,058	0.894100%
006S	Beacon Falls Supervisors	439,021	0.197841%
006T	Beacon Falls Town	485,830	0.218936%
T800	Bethany Public Works	391,344	0.176356%
013E	Bozrah Education	264,733	0.119300%
013T	Bozrah Town	392,241	0.176760%
014E	Branford Education	6,442,923	2.903448%
014T	Branford Selectman	7,232,192	3.259129%
015A	Bridgeport Housing	6,809,259	3.068537%
015B	Bridgeport Port Authority	117,251	0.052838%
017A	Bristol Housing	1,437,892	0.647975%
022T	Canterbury Town	426,102	0.192019%
026L	Chester Board of Education	32,777	0.014771%
027B 027S	Clinton Secretarial	1,239,646 620,242	0.558636%
027S 027T	Clinton Supervisory Clinton Town		
0271 028A	Colchester Housing	823,684 65,004	0.371186% 0.029294%
028A	Coventry Housing	102,187	0.046050%
034A	Danbury Housing	1,753,565	0.790230%
035A	Darien Housing	94.584	0.042623%
036L	Deep River BOE	47,757	0.021521%
037A	Derby Housing	290,024	0.130697%
041T	East Haddam Town	526,932	0.237457%
042A	East Hampton Housing	86,571	0.039012%
043A	East Hartford Housing	1,523,111	0.686378%
048E	Ellington Education	3,366,137	1.516922%
048L	Ellington Lunch	212,226	0.095638%
048T	Ellington Town	965,887	0.435269%
048V	Ellington Van Drivers	80,434	0.036247%
049A	Enfield Housing	675,146	0.304249%
050L	Essex BOE	56,006	0.025238%
057A	Greenwich Housing	2,545,950	1.147312%
058E	Griswold Education	3,596,529	1.620746%
058T	Griswold Selectmen	1,019,942	0.459628%
059A	Groton Housing	223,422	0.100683%
062B	Hamden Education	865,558	0.390057%
062E	Hamden BOE	2,172,797	0.979153%
062S	Hamden Schools	838,020	0.377646%
062T	Hamden Town	3,595,257	1.620173%
064A	Hartford Housing	2,930,360	1.320543%
064E	Hartford Edu.(Local 566)	10,485,399	4.725159%
064S 064T	Hartford Union (Local 818) Hartford City (1716)	107,082 13,819,151	0.048256% 6.227487%

			Schedule 1A
(Connecticut Municipal Employees Reti		Plan
	General Employees Wi		
	Schedule of Employ		
	Year Ended Jur	ne 30, 2014	
Emplayer		2014	Employer Allocation
Employer Code	Employer	Actuarial Payroll	Percentage
Code	Employer	Paylon	Fercentage
071B	Lebanon Town Hall	\$ 597,016	0.2690419
071T	Lebanon Highway	467,773	0.2107989
073S	Lisbon School Dist.	129,647	0.0584249
073T	Lisbon Town	307,741	0.1386819
077A	Manchester Housing	1,171,334	0.527852%
078E	Mansfield Education	3,208,575	1.4459179
078T	Mansfield Town	5,630,222	2.5372149
080A	Meriden Housing	1,182,098	0.532703%
082T	Middlefield Town	551,335	0.248455%
083A	Middletown Housing	963,077	0.434003%
084A	Milford Housing	448,855	0.2022739
086A	Montville Housing Montville Education	48,094	0.021673%
086E 086T	Montville Education Montville Town	4,189,375 4,083,050	1.8879079
088A	Naugatuck Housing	4,063,030	0.2047379
089A	New Britain Housing	1,746,580	0.7870829
095A	New London Housing	691,311	0.311534%
103A	Norwalk Housing	1,335,991	0.602054%
108E	Oxford Education	3,407,486	1.535555%
108T	Oxford Town	2,296,213	1.034770%
110H	Southington Health District	305,166	0.137520%
113A	Portland Housing	175,305	0.079000%
114T	Preston Town	784,699	0.353618%
115T	Prospect Public Works	461,064	0.207775%
116A	Putnam Housing	608,741	0.274324%
117E	Redding Education	2,478,142	1.116754%
117T	Redding Town	2,764,477	1.245789%
124A	Seymour Housing	598,491	0.269705%
124E	Seymour Education	3,217,170	1.449791%
124T	Seymour Town	2,899,660	1.306708%
126A	Shelton Housing	58,848	0.026519% 0.100005%
131A 131D	Southington Housing Southington Dog	221,916 165,837	0.074733%
131E	Southington Education	10,403,018	4.688034%
131L	Southington Lunch	490,871	0.221207%
131S	Southington Sewer	900,906	0.405986%
131T	Southington Town	8,369,413	3.771609%
131W	Southington Water	1,577,803	0.711024%
135A	Stamford Housing	3,743,185	1.686836%
138A	Stratford Housing	1,360,454	0.613078%
141T	Thompson Town	1,532,658	0.690680%
142M	Tolland Cnty Mutual Aid	598,849	0.269867%
143A	Torrington Housing	523,085	0.235724%
144D	Trumbuli Monroe Health	372,044	0.167658%
146A	Rockville (Vernon) Hsg.	813,640	0.366660%
148A	Wallingford HA	284,375	0.128151%
152B 152E	Waterford LC1303 Waterford Custodial	3,399,729 1,828,076	1.532060% 0.823808%

			Schedule 1A
	Connecticut Municipal Employees Ret	iroment System Cost Sharing	Dlan
	General Employees W		Fiail
	Schedule of Emplo		
	Year Ended Ju	· · · · · · · · · · · · · · · · · · ·	
		2014	Employer
Employer		Actuarial	Allocation
Code	Employer	Payroll	Percentage
152H	Waterford Local 161	\$ 739,772	0.333372%
152L	Waterford Cafe 224	343,812	0.1549369
152N	Waterford Para-Pro's	1,290,229	0.5814319
152S	Waterford Non-union	1,646,892	0.7421599
152T	Waterford Government	1,499,928	0.6759309
152W	Waterford Town	2,650,600	1.1944729
153R	Watertown Golf	85,103	0.0383519
153S	Watertown Town Supv.	477,037	0.214973%
153T	Watertown Town	793,625	0.3576419
155A	West Hartford Housing	1,075,216	0.4845379
156A	West Haven Housing	1,663,030	0.7494319
157E	Weston Education	4,955,075	2.2329649
157H 157S	Weston Highway	974,699	0.4392419
1575 157T	Weston Salary Weston Town	1,315,347 2,567,506	0.5927519 1.1570269
1571 159A	Wethersfield Housing	449,012	0.2023449
162A	Winchester Housing	111,101	0.0500679
165A	Windsor Locks Housing	220,027	0.0991539
165E	Windsor Locks Edu.	2,217,234	0.999179%
165N	Windsor Locks Para's	1,000,041	0.450660%
165T	Windsor Locks Town	3,001,433	1.3525729
167E	Woodbridge Education	1,816,388	0.818540%
167T	Woodbridge Town	3,348,577	1.509009%
169E	Woodstock Education	581,421	0.2620139
169T	Woodstock Town	1,115,133	0.502526%
170A	Norwich Housing	1,104,903	0.4979169
204E	District #4 – Custodians	548,391	0.2471289
204L	District #4 - B. of Ed	192,611	0.0867989
204N 204S	District #4 - Non-Cert. District #4 - Secretarial	679,195 552,773	0.306074% 0.249103%
2043 216B	Regional District 16	62,730	0.0282699
219E	Regional District 19	1,688,175	0.7607629
368D	Watertown Fire District	326,687	0.1472199
401D	Westport Health Dept.	688,422	0.3102329
403D	East Shore Health District	506,728	0.228353%
405D	L. Naugatuck Valley Health	1,052,435	0.4742719
410D	Quinnipiak Valley Health	552,495	0.2489789
413D	Uncas Health District	507,652	0.2287699
503A	Willimantic Housing	1,054,110	0.4750269
606W	Jewett City Street	181,636	0.0818539
715D	Southeast Ct. Planning	389,141	0.1753639
750D	Southeast Ct Water	409,965	0.1847479
751D	South Norwalk Electric	1,232,116	0.5552439
755D	Norwalk 1st Tax Dist.	1,807,730	0.8146399
756D	Norwalk 2nd Tax Dist.	3,068,762 287,250	1.3829139 0.1294479
757A 799M	Connecticut Housing Southeast Ct Tourism	122,968	0.0554149
I SSIVI	Southeast of Tourism	122,900	0.0354147
	Totals	\$ 221,905,715	100.000000%
`aa Nata-	 Schedules of Employer Allocations, Schedules	of Panaion Amounta by Employer	nnd.
	Sensitivity Analysis and Deferred Inflow Amour		W IV

Schedule 1B Connecticut Municipal Employees Retirement System Cost Sharing Plan **General Employees Without Social Security Schedule of Employer Allocations** Year Ended June 30, 2014 2014 Employer Employer Actuarial Allocation Code Employer Payroll Percentage 42,327,426 33.361593% 015E Bridgeport Education **Bridgeport Grants** 1,423,931 1.122313% 015H 35,173,648 27.723144% 015T Bridgeport City East Haven Education 2.447865% 044E 3,105,721 044T East Haven Town 4,837,044 3.812458% New Britain Education 089E 17,478,568 13.776241% 089T New Britain City 16,714,231 13.173813% 093W GNH WPCA 3,821,094 3.011707% Mattabassett District 1,993,031 1.570866% 753D Totals \$ 126,874,694 100.000000% See Notes to Schedules of Employer Allocations, Schedules of Pension Amounts by Employer and Schedules of Sensitivity Analysis and Deferred Inflow Amounts by Employer.

Schedule 1C Connecticut Municipal Employees Retirement System Cost Sharing Plan Policemen and Firemen With Social Security Schedule of Employer Allocations Year Ended June 30, 2014 2014 Employer Employer Actuarial Allocation Code Payroll Percentage Employer 006P Beacon Falls Police 237,301 0.592330% \$ 033P Cromwell Police 2,430,951 6.067925% 037P **Derby Police** 3,166,730 7.904511% 046P Easton Police 1,370,454 3.420806% 062P Hamden Police 3,974,577 9.913096% 078F Mansfield Fire 897,961 2.241412% 082P Middlefield Police 160,422 0.400432% 085P Monroe Police 3,507,399 8.754860% 086P Montville Police 1,915,407 4.779473% 091P New Fairfield Police 477,053 1.190777% 108P Oxford Police 500,911 1.250331% 111P Plymouth Police 2,261,123 5.644015% 116P Putnam Police 3.085286% 1,236,037 117P Redding Police 1,616,662 4.035369% Southington Fire 131F 2,928,138 7.308961% 152F Waterford Fire 547,680 1.367071% 152P Waterford Police 3,997,804 9.978968% 157P Weston Police 1,865,352 4.656128% 162P Winchester Police 1,232,689 3.076929% 164F Windsor Dog 76,192 0.190184% 165P Windsor Locks Police 2,521,813 6.294727% 167P Woodbridge Police 2,165,219 5.404629% 309F Cromwell Fire 331,713 0.827991% 312F Easton Firefighters 646,521 1.613789% 40,066,109 100.000000% Totals \$ See Notes to Schedules of Employer Allocations, Schedules of Pension Amounts by Employer and Schedules of Sensitivity Analysis and Deferred Inflow Amounts by Employer.

			Schedule 1D
	Connecticut Municipal Employees D	atirement System Coat Sharing	Dien
	Connecticut Municipal Employees R Policemen and Firemen		Pian
	Schedule of Emp		
	Year Ended J		
	Tour Endou o	74110 00, 2014	
		2014	Employer
Employer		Actuarial	Allocation
Code	Employer	Payroll	Percentage
002P	Ansonia Police	¢ 2.062.026	2.0274200
002P 014F	Branford Fire	\$ 3,962,036 3,362,958	3.037429% 2.578156%
015F	Bridgeport Fire	22,482,700	17.235987%
015P	Bridgeport Police	36,689,367	28.127290%
044F	East Haven Fire	4,083,872	3.130832%
044P	East Haven Police	4,264,250	3.269116%
077F	Manchester Fire	7,464,200	5.722304%
089F	New Britain Fire	6,373,080	4.885816%
089P	New Britain Police	9,280,407	7.114669%
095P	New London Police	6,044,716	4.634080%
124P	Seymour Police	3,364,844	2.579601%
126P	Shelton Police	5,078,850	3.893616%
131P	Southington Police	6,357,635	4.873975%
137P	Stonington Police	3,215,266	2.464930%
164P	Windsor Police	5,452,025	4.179704%
370F 371F	West Haven Fire West Shore Fire District	901,350	0.691005%
3/15	West Shore Fire District	2,062,902	1.581490%
	Totals	\$ 130,440,458	100.000000%
			-
	chedules of Employer Allocations, Schedules of		

					· · ·				1		0.1.1.1.00
				 		1	-			-	Schedule 2A
			Con	nootiout Munic	inal Employees I	Patiromant Su	otom Cost Sha	ring Plan	J		
			Coni		ipal Employees I			ring Pian			
					neral Employees				****		
				Sche	edule of Pension		Employer				
					Year Ended	June 30, 2014					
						1	De	ferred inflows of	Resources		
									Net Difference		
									Between		
				1					Projected		
						Differences			and Actual	Total	
						Between	Changes	Changes	Investment	Deferred	Total
			June 30, 2013	-	June 30, 2014	Expected	in	in	Earnings on	Inflows	Employer
			Net Pension	Allocation	Net Pension	and Actual	Actuarial	Proportional	Pension Plan	of	Pension
	Code	Employer	Liability	Percentage	Liability	Experience	Assumptions	Share	Investments	Resources	Expense
						 		+			
	001E	Andover Education	\$ 293,852	0.204251%	\$ 210,109	\$ -	\$ -	\$ -	\$ 67,274	\$ 67,274	\$ 37,944
	001T	Andover Selectmen	290,821	0.202144%	207,941	-	-		66,580	66,580	37,553
	002A	Ansonia Housing	494,110	0.343447%	353,297	-		+ -	113,121	113,121	63,803
	002B	Ansonia Clerical	1,461,794	1.016066%	1,045,206	 			334,661	334,661 294,489	188,758 166,100
	002T	Ansonia Town	1,286,324	0.894100%	919,742	+			294,489	294,489 65,163	36,754
	006S 006T	Beacon Falls Supervisors Beacon Falls Town	284,630 314,979	0.197841% 0.218936%	203,515	-		+ -	65,163 72,111	72,111	40,672
	T800	Bethany Public Works	253,720	0.218936%	181,414	+ +		+	58,086	58,086	32,762
	013E	Bozrah Education	171,635	0.119300%	122,721	+	+	+	39,294	39,294	22,163
	013E	Bozrah Town	254,301	0.176760%	181,829			-	58,219	58,219	32,837
	014E	Branford Education	4,177,133	2.903448%	2,986,716	+	-		956,307	956,307	539,383
	014E	Branford Selectman	4,177,133	3.259129%	3,352,598	+ 1	+ +		1,073,458	1,073,458	605,459
	015A	Bridgeport Housing	4,414,644	3.068537%	3,156,540	+			1,010,683	1,010,683	570,052
	015B	Bridgeport Port Authority	76,017	0.052838%	54,353			+ - +	17,403	17,403	9,816
	017A	Bristol Housing	932,229	0.647975%	666,558			-	213,423	213,423	120,376
	022T	Canterbury Town	276,254	0.192019%	197,526	- -			63,245	63,245	35,672
	026L	Chester Board of Education	21,251	0.014771%	15,195	-		+ - +	4,865	4,865	2,744
	025E	Clinton Secretarial	803,699	0.558636%	574,657	1		1 - 1	183,998	183,998	103,780
	0278	Clinton Supervisory	402,121	0.279507%	287,523	-		-	92,061	92,061	51,925
9	027T	Clinton Town	534,018	0.371186%	381,831	†	-		122,257	122,257	68,956
•	028A	Colchester Housing	42,145	0.029294%	30,134	1 - 1		-	9,649	9,649	5,442
	032A	Coventry Housing	66,251	0.046050%	47,371	_	-		15,167	15,167	8,555
	034A	Danbury Housing	1,136,888	0.790230%	812,893	-	-		260,278	260,278	146,804
	035A	Darien Housing	61,321	0.042623%	43,845	_	- 1		14,039	14,039	7,918
	036L	Deep River BOE	30,962	0.021521%	22,138	-	-	-	7,088	7,088	3,998
	037A	Derby Housing	188,031	0.130697%	134,445	-	-	-	43,048	43,048	24,280
	041T	East Haddam Town	341,625	0.237457%	244,267	-	-	- 1	78,211	78,211	44,113
	042A	East Hampton Housing	56,126	0.039012%	40,131	-		-	12,849	12,849	7,247
	043A	East Hartford Housing	987,479	0.686378%	706,063	-	-	-	226,072	226,072	127,511
	048E	Ellington Education	2,182,366	1.516922%	1,560,426	-		-	499,628	499,628	281,804
	048L	Ellington Lunch	137,593	0.095638%	98,381	- 1	-	-	31,500	31,500	17,767
	048T	Ellington Town	626,213	0.435269%	447,752	-	-	-	143,364	143,364	80,861
	048V	Ellington Van Drivers	52,148	0.036247%	37,287	-	-	-	11,939	11,939	6,734
	049A	Enfield Housing	437,717	0.304249%	312,975	-	-	-	100,210	100,210	56,521
	050L	Essex BOE	36,309	0.025238%	25,962	-	-	- 1	8,313	8,313	4,689
	057A	Greenwich Housing	1,650,615	1.147312%	1,180,216	-	-	-	377,890	377,890	213,140
	058E	Griswold Education	2,331,735	1.620746%	1,667,227	-	-	-	533,824	533,824	301,091
	058T	Griswold Selectmen	661,258	0.459628%	472,810	-	-	-	151,387	151,387	85,387
	059A	Groton Housing	144,851	0.100683%	103,570	-	-	-	33,162	33,162	18,704
	062B	Hamden Education	561,167	0.390057%	401,243	-	-	-	128,473	128,473	72,462
	062E	Hamden BOE	1,408,688	0.979153%	1,007,234	-	-	-	322,503	322,503	181,901
	0628	Hamden Schools	543,312	0,377646%	388,477	-	-	-	124,385	124,385	70,157
	062T	Hamden Town	2,330,911	1.620173%	1,666,638	-	-	-	533,636	533,636	300,985
	064A	Hartford Housing	1,899,839	1.320543%	1,358,415	-	-	-	434,947	434,947	245,322
	064E	Hartford Edu.(Local 566)	6,797,993	4.725159%	4,860,672	-	-		1,556,324	1,556,324	877,809
	0648	Hartford Union (Local 818)	69,425	0,048256%	49,640	_			15,894	15,894	8,965

											Schedule 2A
					J						
			Coni	necticut Munic	ipal Employees F	etirement Sys	tem Cost Sha	ıring Plan			
				Ge	neral Employees	With Social S	ecurity				
				Sche	edule of Pension	Amounts by E	mployer				
					Year Ended	June 30, 2014					
							De	ferred inflows of	Resources		
									Net Difference		
									Between		
						<u> </u>			Projected		
						Differences	Observation	01	and Actual	Total Deferred	Total
	-		luna 20 2042		June 30, 2014	Between	Changes	Changes	Investment	Inflows	Employer
			June 30, 2013	Allogation	·	Expected	in	in Description	Earnings on Pension Plan	of	Pension
		F1	Net Pension Liability	Allocation Percentage	Net Pension Liability	and Actual Experience	Actuarial Assumptions	Proportional Share	Investments	Resources	Expense
	Code	Employer	Liability	Percentage	Liability	Experience	Assumptions	Snare	invesments	Resources	Expense
	064T	Hartford City (1716)	\$ 8,959,362	6,227487%	\$ 6,406,088	s -	s -	s -	\$ 2,051,147	\$ 2,051,147	\$ 1,156,902
	071B	Lebanon Town Hall	387,064	0.269041%	276,757	+		- 1	88,614	88,614	49,981
	071B	Lebanon Highway	303,271	0.210798%	216,843	 	1 - 1	-	69,430	69,430	39,161
	0738	Lisbon School Dist.	84,053	0.058424%	60,100	- -	1 - 1		19,243	19,243	10,854
	073T	Lisbon Town	199,518	0.138681%	142,658	1 - 1	-	-	45,677	45,677	25,763
	077A	Manchester Housing	759,410	0.527852%	542,990	-	-	-	173,858	173,858	98,061
	078E	Mansfield Education	2,080,212	1.445917%	1,487,384	-	-	-	476,241	476,241	268,613
	078T	Mansfield Town	3,650,240	2.537214%	2,609,979	-	-	-	835,681	835,681	471,347
	A080	Meriden Housing	766,389	0.532703%	547,980		-	-	175,456	175,456	98,962
	082T	Middlefield Town	357,447	0.248455%	255,580		-	-	81,834	81,834	46,156
	083A	Middletown Housing	624,392	0.434003%	446,450		-	-	142,947	142,947	80,626
	084A	Milford Housing	291,006	0.202273%	208,074	-	-	-	66,623	66,623	37,577
	086A	Montville Housing	31,181	0,021673%	22,295		-	-	7,138	7,138	4,026
	086E	Montville Education	2,716,095	1.887907%	1,942,050				621,819	621,819	350,723
	086T 088A	Montville Town	2,647,163	1.839994%	1,892,763				606,038 67,434	606,038	341,822 38,035
	088A A890	Naugatuck Housing New Britain Housing	294,551 1,132,359	0.204737%	210,609 809,655	+		-	259,241	67,434 259,241	146,219
	095A	New London Housing	448,198	0.787082%	320,468	1 - 1	 	- 	102,610	102,610	57,875
	103A	Norwalk Housing	866,163	0.602054%	619,320		1 - 1	<u>-</u> +	198,298	198,298	111,846
	108E	Oxford Education	2,209,173	1,535555%	1,579,593	 	-	-	505,765	505,765	285,265
										-	· ·
<u> </u>	108T	Oxford Town	1,488,703	1.034770% 0.137520%	1,064,446	-		1 -	340,822 45,295	340,822 45,295	192,233 25,548
	110H 113A	Southington Health District Portland Housing	197,847 113,656	0.137520%	141,464 81,266				26,020	26,020	14,676
	114T	Preston Town	508,743	0.353618%	363,759	+ +		-	116,471	116,471	65,693
	115T	Prospect Public Works	298,922	0.207775%	213,734	 	- -		68,435	68,435	38,599
	116A	Putnam Housing	394,665	0.274324%	282,191	1 - 1			90,354	90,354	50,962
	117E	Redding Education	1,606,652	1.116754%	1,148,781	-			367,825	367,825	207,463
	117T	Redding Town	1,792,292	1.245789%	1,281,517	-	-	- 1	410,325	410,325	231,434
	124A	Seymour Housing	388,019	0.269705%	277,440	-	-	-	88,833	88,833	50,104
	124E	Seymour Education	2,085,786	1.449791%	1,491,370	-	- 1	-	477,517	477,517	269,333
	124T	Seymour Town	1,879,935	1.306708%	1,344,183	-	-	-	430,390	430,390	242,752
	126A	Shelton Housing	3 8,152	0.026519%	27,280	-	-	-	8,735	8,735	4,927
	131A	Southington Housing	143,875	0.100005%	102,873		-	-	32,939	32,939	18,578
	131D	Southington Dog	107,517	0.074733%	76,876	-	-	-	24,615	24,615	13,883
	131E	Southington Education	6,744,582	4.688034%	4,822,482	-		- 1	1,544,096	1,544,096	870,912
	131L	Southington Lunch	318,246	0.221207%	227,551	- 1		-	72,859	72,859	41,094
	1318	Southington Sewer	584,084	0.405986%	417,629	-	-		133,719	133,719	75,421
	131T	Southington Town	5,426,140	3.771609%	3,879,775	-	-		1,242,253	1,242,253	700,665
	131W	Southington Water	1,022,936	0.711024%	731,415	 	-	-	234,190	234,190	132,089
	135A 138A	Stamford Housing Stratford Housing	2,426,818 882.023	1.686836% 0.613078%	1,735,213 630,660		-		555,592 201,929	555,592 201,929	313,369 113,894
	138A 141T	Thompson Town	993,668	0.690680%	710,488		+	+ - +	201,929	201,929	128,310
	1411 142M	Tolland Cnty Mutual Aid	388,252	0.890880%	277,607	+	1	+ :+	88,886	88,886	50,134
	143A	Torrington Housing	339,131	0.235724%	242,484	 	+		77,640	77,640	43,791
	144D	Trumbull Monroe Health	241,206	0.167658%	172,466	+			55,221	55,221	31,146
	146A	Rockville (Vernon) Hsg.	527,507	0.366660%	377,175	-	-	- 1	120,767	120,767	68,116

											Schedule 2
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			Conr	·· — — — — — — — — — — — — — — — — — —	ipal Employees			ring Plan			
					neral Employees edule of Pensior						
				Sch		June 30, 2014					
					Tear Ended	Julie 30, 2014		T	T	1	T
							De	ferred Inflows of	Resources		
							 		Net Difference	-	_
					 			+	Between	 	
			 	 	 	Differences			Projected and Actual	Total	
						Between	Changes	Changes	Investment	Deferred	Total
			June 30, 2013		June 30, 2014	Expected	in	in	Earnings on	Inflows	Employer
			Net Pension	Allocation	Net Pension	and Actual	Actuarial	Proportional	Pension Plan	of	Pension
	Code	Employer	Liability	Percentage	Liability	Experience	Assumptions	Share	Investments	Resources	Expense
	152B	Waterford LC1303	\$ 2,204,145	1,532060%	\$ 1,575,998	\$ -	\$ -	\$ -	\$ 504,614	\$ 504,614	\$ 284,6
	152E	Waterford Custodial	1,185,196	0.823808%	847,434		 	 	271,337	271,337	153,0
	152H	Waterford Local 161	479,616	0.333372%	342,933	-	-	- 1	109,803	109,803	61,9
	152L	Waterford Cafe 224	222,903	0.154936%	159,379	-	-	-	51,031	51,031	28,7
	152N	Waterford Para-Pro's	836,493	0.581431%	598,106			-	191,506	191,506	108,0
	152S 152T	Waterford Non-union Waterford Government	1,067,730	0.742159% 0.675930%	763,443 695,315	-	-		244,445 222,631	244,445 222,631	137,8 125,5
	152V	Waterford Town	972,447 1,718,463	1,194472%	1,228,728	-			393,423	393,423	125,5
	153R	Watertown Golf	55,175	0.038351%	39,451	-	1 - 1	+ :+	12,632	12,632	7,1
	1538	Watertown Town Supv.	309,277	0.214973%	221,138		-	-	70,806	70,806	39,9
	153T	Watertown Town	514,531	0.357641%	367,898	-	-	-	117,796	117,796	66,4
	155A	West Hartford Housing	697,094	0.484537%	498,433		-		159,592	159,592	90,0
	156A	West Haven Housing	1,078,192	0.749431%	770,924				246,840	246,840	139,2
	157E 157H	Weston Education Weston Highway	3,212,521 631,927	2,232964% 0,439241%	2,297,003 451,838				735,470 144,673	735,470 144,673	414,8 81,5
	1578	Weston Salary	852,779	0.592751%	609,751			+	195,234	195,234	110,1
-	157T	Weston Town	1,664,591	1.157026%	1,190,208	-	-		381,089	381,089	214,9
	159A	Wethersfield Housing	291,108	0.202344%	208,147		-	-	66,646	66,646	37,5
	162A	Winchester Housing	72,030	0.050067%	51,503		-		16,491	16,491	9,3
	165A	Windsor Locks Housing	142,649	0.099153%	101,997				32,658	32,658	18,4
	165E	Windsor Locks Edu.	1,437,499	0.999179%	1,027,834	-	-	-	329,099	329,099	185,6
	165N	Windsor Locks Para's	648,356	0.450660%	463,584				148,434	148,434	83,7
	165T 167E	Windsor Locks Town Woodbridge Education	1,945,919 1,177,617	1.352572% 0.818540%	1,391,362 842,015		-	-	445,496 269,602	445,496 269,602	251,2 152,0
	167T	Woodbridge Town	2,170,982	1.509009%	1,552,286	+	+		497,022	497,022	280,3
	169E	Woodstock Education	376,953	0.262013%	269,527	+ - 1		- 1	86,299	86,299	48,6
	169T	Woodstock Town	722,974	0.502526%	516,938	-	-	-	165,517	165,517	93,3
	170A	Norwich Housing	716,342	0.497916%	512,196		-	-	163,998	163,998	92,5
	204E 204L	District #4 - Custodians	355,538	0.247128%	254,215		-	1 -1	81,396	81,396	45,9
	204L 204N	District #4 - B. of Ed District #4 - Non-Cert.	124,875 440,343	0.086798%	89,287 314,852				28,589 100,811	28,589 100,811	16,1 56,8
	2048	District #4 -Secretarial	358,380	0.249103%	256,247				82,047	82,047	46,2
	216B	Regional District 16	40,670	0.028269%	29,080			-	9,311	9,311	5,2
	219E	Regional District 19	1,094,493	0.760762%	782,580		-	-	250,572	250,572	141,3
	368D	Watertown Fire District	211,801	0.147219%	151,441	•	-		48,489	48,489	27,3
	401D 403D	Westport Health Dept.	446,325	0.310232%	319,129	-	-		102,181	102,181	57,6
	403D 405D	East Shore Health District L. Naugatuck Valley Health	328,527 682,324	0.228353% 0.474271%	234,902 487,873			-	75,213 156,210	75,213 156,210	42,4 88,1
	410D	Quinnipiak Valley Health	358,200	0.248978%	256,118	-		+ - : +	82,006	82,006	46,2
	413D	Uncas Health District	329,125	0.228769%	235,330	- 1	-	-	75,350	75,350	42,4
	503A	Willimantic Housing	683,411	0.475026%	488,649	-	-	-	156,459	156,459	88,2
· · · · · · · · · · · · · · · · · · ·	606W	Jewett City Street	117,760	0.081853%	84,200				26,960	26,960	15,2
	715D 750D	Southeast Ct. Planning Southeast Ct Water	252,291	0.175363%	180,392	-	-		57,759	57,759	32,5
	751D	South Norwalk Electric	265,792 798,817	0.184747%	190,045 571,167	-			60,850 182,880	60,850 182,880	34,3 103,1
	755D	Norwalk 1st Tax Dist.	1,172,005	0.814639%	838,002		+		268,317	268,317	151,3
	756D	Norwalk 2nd Tax Dist.	1,989,570	1.382913%	1,422,574	-	-	-	455,489	455,489	256,9
	757A	Connecticut Housing	186,233	0.129447%	133,159		-	-	42,636	42,636	24,0
	799M	Southeast Ct Tourism	79,723	0.055414%	57,003	-	-		18,252	18,252	10,2
		Totals	6 142 000 000	100 000000	£ 103 907 900	-	-	-	0 22 020 050	0 22 000 050	
		Totals	\$ 143,868,029	100.00000%	\$ 102,867,899	\$ -	\$ -	\$ -	\$ 32,936,959	\$ 32,936,959	\$ 18,577,
	-		+	+	 					1	

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											<u>Johnson 22</u>
			Co	nnecticut Muni	cinal Employee	c Potiromont	System Cost	Sharing Dian	<u> </u>		_l
	 			Car	neral Employee	s Netherne	ial Casurity	onaring r lair			
	-										
				Sch	edule of Pensi	on Amounts b	y Employer				
					Year Ende	ed June 30, 20	14				
	1										
						•	De	ferred Inflows of	Resources		
									Net Difference		
									Between		
	-								Projected		
						Differences			and Actual	Total	
						Between	Changes	Changes	Investment	Deferred	Total
			June 30, 2013		June 30, 2014	Expected	in	in	Earnings on	Inflows	Employer
			Net Pension	Allocation	Net Pension	and Actual	Actuarial	Proportional	Pension Plan	of	Pension
	Code	Employer	Liability	Percentage	Liability	Experience	Assumptions	Share	Investments	Resources	Expense
					1		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			2	1
	015E	Bridgeport Education	\$ 36,477,050	33.361593%	\$ 25,029,322	\$ -	\$ -	\$ -	\$ 9,599,991	\$ 9,599,991	\$ 3,529,30
	015H	Bridgeport Grants	1,227,120	1.122313%	842,008	-	-	,	322,952	322,952	118,72
	015T	Bridgeport City	30,312,055	27.723144%	20,799,112	-	-	-	7,977,494	7,977,494	2,932,81
	044E	East Haven Education	2,676,458	2.447865%	1,836,495	-	-	-	704,387	704,387	258,95
	044T	East Haven Town	4,168,483	3.812458%	2,860,272	-	-	-	1,097,057	1,097,057	403,31
	089E	New Britain Education	15,062,729	13.776241%	10,335,537	-	-		3,964,193	3,964,193	1,457,37
	089T	New Britain City	14,404,043	13.173813%	9,883,569	-	-	- 1	3,790,841	3,790,841	1,393,64
	093W	GNH WPCA	3,292,954	3.011707%	2,259,514	-	- 1	-	866,636	866,636	318,60
	753D	Mattabassett District	1,717,561	1.570866%	1,178,532	_	-	-	452,026	452,026	166,18
	,,,,,		1,777,000		1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						
7			400,000,450	400.0000000/	4 75 004 004	\$ -	s -	\$ -	A 00 775 577	0 00 775 577	\$ 10,578,93
3		Totals	\$ 109,338,453	100.000000%	\$ 75,024,361	3 -	\$ -	3 -	\$ 28,775,577	\$ 28,775,577	\$ 10,576,93
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	·		Con		al Employees Reti			Plan			
					nen and Firemen						
				Schedi	ule of Pension Am		ioyer				
			T		Year Ended Jur	ne 30, 2014					Т
-							Def	erred Inflows of Re	sources		-
								Sired initione of the	Godreso		
									Net Difference		
									Between		
									Projected		
						Differences			and Actual	Total	
	-					Between	Changes	Changes	Investment	Deferred	Total
			June 30, 2013	A.11 (1)	June 30, 2014	Expected	in	in	Earnings on	Inflows	Employer
	0-4-	Familian	Net Pension	Allocation	Net Pension	and Actual	Actuarial	Proportional	Pension Plan	of	Pension
	Code	Employer	Liability	Percentage	Liability	Experience	Assumptions	Share	Investments	Resources	Expense
	006P	Beacon Falls Police	\$ 194,566	0.592330%	\$ 143,218	\$ -	\$ -	\$ -	\$ 40,965	\$ 40,965	\$ 30,13
	033P	Cromwell Police	1,993,171	6.067925%	1,467,144	-	-	-	419,649	419,649	308,66
	037P	Derby Police	2,596,446	7.904511%	1,911,206	-	-	-	546,665	546,665	402,08
	046P	Easton Police	1,123,654	3.420806%	827,106	-	-	-	236,578	236,578	174,01
	062P	Hamden Police	3,256,219	9.913096%	2,396,856	-	-	-	685,576	685,576	504,26
	078F	Mansfield Fire	736,251	2.241412%	541,944	-	-		155,013	155,013	114,01
	082P	Middlefield Police	131,533	0.400432%	96,819	-	-		27,693	27,693	20,36
	085P 086P	Monroe Police Montville Police	2,875,766 1,569,945	8.754860% 4.779473%	2,116,810 1,155,614	-	-		605,474 330,542	605,474 330,542	445,34 243,12
	000P 091P	New Fairfield Police	391,142	1.190777%	287,914		-	-	82,353	82,353	60,57
	108P	Oxford Police	410,704	1.250331%	302,314				86,471	86,471	63,60
	111P	Plymouth Police	1,853,926	5.644015%	1,364,648	-		-	390,332	390,332	287,10
	116P	Putnam Police	1,013,444	3.085286%	745,981	-	-	-	213,374	213,374	156,94
	117P	Redding Police	1,325,524	4.035369%	975,699	-	-	-	279,081	279,081	205,27
	131F	Southington Fire	2,400,822	7.308961%	1,767,210	_	_	_	505,478	505,478	371,79
	152F	Waterford Fire	449,051	1.367071%	330,540	-	-	- 1	94,545	94,545	69,54
	152P	Waterford Police	3,277,855	9.978968%	2,412,783	_	-	-	690,132	690,132	507,6
	157P	Weston Police	1,529,429	4.656128%	1,125,790	-	-	-	322,011	322,011	236,84
	162P	Winchester Police	1,010,699	3.076929%	743,961	-	-	-	212,796	212,796	156,51
	164F	Windsor Dog	62,471	0.190184%	45,984	-	-	-	13,153	13,153	9,67
	165P	Windsor Locks Police	2,067,670	6.294727%	1,521,982	-	-	-	435,335	435,335	320,20
	167P	Woodbridge Police	1,775,294	5.404629%	1,306,768	-	-	-	373,777	373,777	274,92
	309F 312F	Cromwell Fire Easton Firefighters	271,976 530,092	0.827991% 1.613789%	200,197 390,193		-		57,263 111,607	57,263 111,607	42,11 82,09
	3121	Laston r henginers	330,092	1.01070970	390,193			+	111,007	111,007	82,08
		Totals	\$ 32,847,650	100.000000%	\$ 24,178,681	\$ -	\$ -	\$ -	\$ 6,915,863	\$ 6,915,863	\$ 5,086,8
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Employer Ansonia Police Branford Fire Bridgeport Fire Bridgeport Police	June 30, 2013 Net Pension Liability \$ 1,823,375 1,547,672	Polic	icipal Employees Ret temen and Firemen W hedule of Pension An Year Ended Jun June 30, 2014 Net Pension	Differences Between	curity yer Defe	rred inflows of Re	Net Difference Between Projected and Actual	Total	Schedule 2D
Ansonia Police Branford Fire Bridgeport Fire Bridgeport Police	Net Pension Liability \$ 1,823,375	Polic Sc	emen and Firemen W hedule of Pension An Year Ended Ju	Differences Between	curity yer Defe	rred inflows of Re	Net Difference Between Projected and Actual	Total	
Ansonia Police Branford Fire Bridgeport Fire Bridgeport Police	Net Pension Liability \$ 1,823,375	Sc	hedule of Pension An Year Ended Jui	Differences Between	Defe		Net Difference Between Projected and Actual	Total	
Ansonia Police Branford Fire Bridgeport Fire Bridgeport Police	Net Pension Liability \$ 1,823,375	Sc	hedule of Pension An Year Ended Jui	Differences Between	Defe		Net Difference Between Projected and Actual	Total	
Ansonia Police Branford Fire Bridgeport Fire Bridgeport Police	Net Pension Liability \$ 1,823,375	Allocation	Year Ended Jui	Differences Between	Defe		Net Difference Between Projected and Actual	Total	
Ansonia Police Branford Fire Bridgeport Fire Bridgeport Police	Net Pension Liability \$ 1,823,375		June 30, 2014	Differences Between			Net Difference Between Projected and Actual	Total	
Ansonia Police Branford Fire Bridgeport Fire Bridgeport Police	Net Pension Liability \$ 1,823,375			Between			Net Difference Between Projected and Actual	Total	
Ansonia Police Branford Fire Bridgeport Fire Bridgeport Police	Net Pension Liability \$ 1,823,375			Between			Net Difference Between Projected and Actual	Total	
Ansonia Police Branford Fire Bridgeport Fire Bridgeport Police	Net Pension Liability \$ 1,823,375			Between			Net Difference Between Projected and Actual	Total	
Ansonia Police Branford Fire Bridgeport Fire Bridgeport Police	Net Pension Liability \$ 1,823,375			Between			Between Projected and Actual	Total	
Ansonia Police Branford Fire Bridgeport Fire Bridgeport Police	Net Pension Liability \$ 1,823,375			Between	Observation		Between Projected and Actual	Total	
Ansonia Police Branford Fire Bridgeport Fire Bridgeport Police	Net Pension Liability \$ 1,823,375			Between	01		Projected and Actual	Total	
Ansonia Police Branford Fire Bridgeport Fire Bridgeport Police	Net Pension Liability \$ 1,823,375			Between	01		and Actual	Total	
Ansonia Police Branford Fire Bridgeport Fire Bridgeport Police	Net Pension Liability \$ 1,823,375				01				
Ansonia Police Branford Fire Bridgeport Fire Bridgeport Police	Net Pension Liability \$ 1,823,375				Changes	Changes	Investment	Deferred	Total
Ansonia Police Branford Fire Bridgeport Fire Bridgeport Police	Liability \$ 1,823,375		Net Pension	Expected	in	in	Earnings on	Inflows	Employer
Ansonia Police Branford Fire Bridgeport Fire Bridgeport Police	\$ 1,823,375	Percentage		and Actual	Actuarial	Proportional	Pension Plan	of	Pension
Branford Fire Bridgeport Fire Bridgeport Police			Liability	Experience	Assumptions	Share	Investments	Resources	Expense
Branford Fire Bridgeport Fire Bridgeport Police		1			-				· · · · · · · · · · · · · · · · · · ·
Bridgeport Fire Bridgeport Police	1,547,672	3.037429%	\$ 1,094,829	\$ -	\$ -	\$ -	\$ 519,860	\$ 519,860	\$ 602,131
Bridgeport Police		2.578156%	929,286	-	-	-	441,255	441,255	511,086
	10,346,797	17.235987%	6,212,639	-		-	2,949,965	2,949,965	3,416,810
	16,884,867	28.127290%	10,138,362	-	-	-	4,814,026	4,814,026	5,575,869
East Haven Fire	1,879,445	3.130832%	1,128,495	-	-		535,847	535,847	620,647
East Haven Police	1,962,457	3.269116%	1,178,339	•	-	-	559,514	559,514	648,060
Manchester Fire	3,435,110	5.722304%	2,062,580	-			979,381	979,381	1,134,372
									968,550
						-			1,410,391
									918,646
									511,372
									771,859
									966,202
									488,640
VVindsor Police	2,509,085	4.179704%	1,506,557				/15,363	/15,363	828,572
West Haven Fire	414,812	0.691005%	249,070	-	-	-	118,267	118,267	136,983
West Shore Fire District	949,372	1.581490%	570,041		-	-	270,674	270,674	313,510
Totals	\$ 60,030,198	100.000000%	\$ 36,044,580	\$ -	\$ -	\$ -	\$ 17,115,148	\$ 17,115,148	\$ 19,823,700
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	New Britain Fire New Britain Police New London Police Seymour Police Shelton Police Southington Police Stonington Police Windsor Police West Haven Fire West Shore Fire District Totals	New Britain Police 4,270,950 New London Police 2,781,847 Seymour Police 1,548,540 Shelton Police 2,337,345 Southington Police 2,925,857 Stonington Police 1,479,702 Windsor Police 2,509,085 West Haven Fire 414,812 West Shore Fire District 949,372	New Britain Police 4,270,950 7.114669% New London Police 2,781,847 4.634080% Seymour Police 1,548,540 2.579601% Shelton Police 2,337,345 3.893616% Southington Police 2,925,857 4.873975% Stonington Police 1,479,702 2,464930% Windsor Police 2,509,085 4.179704% West Haven Fire 414,812 0.691005% West Shore Fire District 949,372 1.581490%	New Britain Police 4,270,950 7.114669% 2,564,453 New London Police 2,781,847 4.634080% 1,670,335 Seymour Police 1,548,540 2.579601% 929,806 Shelton Police 2,337,345 3.893616% 1,403,438 Southington Police 2,925,857 4.873975% 1,756,804 Stonington Police 1,479,702 2,464930% 888,474 Windsor Police 2,509,085 4.179704% 1,506,557 West Haven Fire 414,812 0.691005% 249,070 West Shore Fire District 949,372 1.581490% 570,041	New Britain Police 4,270,950 7.114669% 2,564,453 - New London Police 2,781,847 4.634080% 1,670,335 - Seymour Police 1,548,540 2.579601% 929,806 - Shelton Police 2,337,345 3.893616% 1,403,438 - Southington Police 2,925,857 4.873975% 1,756,804 - Stonington Police 1,479,702 2,464930% 888,474 - Windsor Police 2,509,085 4.179704% 1,506,557 - West Haven Fire 414,812 0.691005% 249,070 - West Shore Fire District 949,372 1,581490% 570,041 -	New Britain Police 4,270,950 7.114669% 2,564,453 - - New London Police 2,781,847 4.634080% 1,670,335 - - Seymour Police 1,548,540 2.579601% 929,806 - - - Shelton Police 2,337,345 3.893616% 1,403,438 - - - Southington Police 2,925,857 4.873975% 1,756,804 - - - Stonington Police 1,479,702 2,464930% 888,474 - - - Windsor Police 2,509,085 4,179704% 1,506,557 - - - West Haven Fire 414,812 0.691005% 249,070 - - - West Shore Fire District 949,372 1,581490% 570,041 - - -	New Britain Police 4,270,950 7.114669% 2,564,453 -	New Britain Police 4,270,950 7.114669% 2,564,453 - - - 1,217,686 New London Police 2,781,847 4.634080% 1,670,335 - - - 793,130 Seymour Police 1,548,540 2.579601% 929,806 - - - - 441,503 Shelton Police 2,337,345 3.893816% 1,403,438 - - - 666,398 Southington Police 2,925,857 4.873975% 1,756,804 - - - 834,188 Stonington Police 1,479,702 2.464930% 888,474 - - - 421,876 Windsor Police 2,509,085 4.179704% 1,506,557 - - - 715,363 West Haven Fire 414,812 0.691005% 249,070 - <td>New Britain Police 4,270,950 7.114669% 2,564,453 - - - 1,217,686 1,217,686 New London Police 2,781,847 4,634080% 1,670,335 - - - 793,130 793,130 Seymour Police 1,548,540 2,579601% 929,806 - - - 441,503 441,503 Shelton Police 2,337,345 3,893616% 1,403,438 - - - 666,398 666,398 Southington Police 2,925,857 4,873975% 1,756,804 - - - 834,188 834,188 Stonington Police 1,479,702 2,464930% 888,474 - - - 421,876 421,876 Windsor Police 2,509,085 4,179704% 1,506,557 - - - 715,363 715,363 West Haven Fire 414,812 0.691005% 249,070 - - - 118,267 118,267 West Shore Fire District 949,372 1,581490% 570,04</td>	New Britain Police 4,270,950 7.114669% 2,564,453 - - - 1,217,686 1,217,686 New London Police 2,781,847 4,634080% 1,670,335 - - - 793,130 793,130 Seymour Police 1,548,540 2,579601% 929,806 - - - 441,503 441,503 Shelton Police 2,337,345 3,893616% 1,403,438 - - - 666,398 666,398 Southington Police 2,925,857 4,873975% 1,756,804 - - - 834,188 834,188 Stonington Police 1,479,702 2,464930% 888,474 - - - 421,876 421,876 Windsor Police 2,509,085 4,179704% 1,506,557 - - - 715,363 715,363 West Haven Fire 414,812 0.691005% 249,070 - - - 118,267 118,267 West Shore Fire District 949,372 1,581490% 570,04

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				Connecticut M	unicipal Employees	Retirement Sys	tem Cost Sharing	Plan			
					General Employ						
				Schedule of Ser	sitivity Analysis an	d Deferred Inflov	w Amounts by Emp	oloyer			
					Year Ende	d June 30, 2014					
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				Discount Ra	te Sensitivity	,	Deferred Inflow A	mounts to be Reco	gnized in Subsequen	t Fiscal Years	
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				Net Pension	Net Pension						
	ļ			Liability	Liability	ļ				_	
	ļ		Allegation	1% Decrease	1% Increase						Schedule 2A
	Codo	Employee	Allocation	Discount Rate	Discount Rate	V4	V0	V2	V4	V	T-4-1
	Code	Employer	Percentage	(7.00%)	(9.00%)	Year 1	Year 2	Year 3	Year 4	Year 5	Total
	001E	Andover Education	0.204251%	\$ 426,668	\$ 26,773	\$ (16,819)	\$ (16,819)	\$ (16,818)	\$ (16,818)	\$ -	\$ (67,274
	001E	Andover Selectmen	0.202144%	422,266	26,497	(16,645)	(16,645)	(16,645)	(16,645)	Ψ -	(66,580
	002A	Ansonia Housing	0.343447%	717,439	45,019	(28,280)	(28,280)	(28,280)	(28,281)	 	(113,121
	002B	Ansonia Clerical	1.016066%	2,122,498	133,186	(83,665)	(83,665)	(83,665)	(83,666)		(334,661
	002B	Ansonia Town	0.894100%	1,867,719	117,199	(73,622)	(73,622)	(73,622)	(73,623)		(294,489
	006S	Beacon Falls Supervisors	0.197841%	413,278	25,933	(16,291)	(16,291)	(16,291)	(16,290)	+ - +	(65,163
	006T	Beacon Falls Town	0.218936%	457,344	28,698	(18,028)	(18,028)	(18,028)	(18,027)	-	(72,111
	008T	Bethany Public Works	0.176356%	368,397	23,117	(14,522)	(14,522)	(14,521)	(14,521)		(58,086
	013E	Bozrah Education	0.119300%	249,210	15,638	(9,823)	(9,823)	(9,824)	(9,824)	-	(39,294
	013T	Bozrah Town	0.176760%	369,241	23,170	(14,555)	(14,555)	(14,555)	(14,554)	-	(58,219
	014E	Branford Education	2.903448%	6,065,122	380,585	(239,077)	(239,077)	(239,077)	(239,076)	-	(956,307
	014T	Branford Selectman	3.259129%	6,808,117	427,208	(268,365)	(268,365)	(268,365)	(268,363)	-	(1,073,458
	015A	Bridgeport Housing	3.068537%	6,409,982	402,225	(252,671)	(252,671)	(252,671)	(252,670)	-	(1,010,683
	015B	Bridgeport Port Authority	0.052838%	110,375	6,926	(4,351)	(4,351)	(4,351)	(4,350)	-	(17,403
	017A	Bristol Housing	0.647975%	1,353,579	84,937	(53,356)	(53,356)	(53,356)	(53,355)	-	(213,423
5	022T	Canterbury Town	0.192019%	401,116	25,170	(15,811)	(15,811)	(15,811)	(15,812)		(63,245
Ο Ι	026L	Chester Board of Education	0.014771%	30,856	1,936	(1,216)	(1,216)	(1,216)	(1,217)		(4,865
	027B	Clinton Secretarial	0.558636%	1,166,956	73,226	(45,999)	(45,999)	(46,000)	(46,000)		(183,998
	0278	Clinton Supervisory	0.279507%	583,873	36,638	(23,015)	(23,015)	(23,015)	(23,016)		(92,061
	027T	Clinton Town	0.371186%	775,384	48,655	(30,564)	(30,564)	(30,564)	(30,565)	-	(122,257
	028A	Colchester Housing	0.029294%	61,193	3,840	(2,412)	(2,412)	(2,412)	(2,413)		(9,649
	032A	Coventry Housing	0.046050%	96,196	6,036	(3,792)	(3,792)	(3,792)	(3,791)		(15,167
	034A	Danbury Housing	0.790230%	1,650,741	103,584	(65,069)	(65,069)	(65,070)	(65,070)	-	(260,278
	035A	Darien Housing	0.042623%	89,037	5,587	(3,510)	(3,510)	(3,510)	(3,509)	-	(14,039
•	036L	Deep River BOE	0.021521%	44,956	2,821	(1,772)	(1,772)	(1,772)	(1,772)	_	(7,088
	037A	Derby Housing	0.130697%	273,018	17,132	(10,762)	(10,762)	(10,762)	(10,762)	-	(43,048
	041T	East Haddam Town	0.237457%	496,033	31,126	(19,553)	(19,553)	(19,553)	(19,552)	-	(78,211
	042A	East Hampton Housing	0.039012%	81,494	5,114	(3,212)	(3,212)	(3,212)	(3,213)	-	(12,849
	043A	East Hartford Housing	0.686378%	1,433,801	89,971	(56,518)	(56,518)	(56,518)	(56,518)	-	(226,072
	048E	Ellington Education	1.516922%	3,168,755	198,839	(124,907)	(124,907)	(124,907)	(124,907)	-	(499,628
	048L	Ellington Lunch	0.095638%	199,782	12,536	(7,875)	(7,875)	(7,875)	(7,875)	-	(31,500
	048T	Ellington Town	0.435269%	909,250	57,055	(35,841)	(35,841)	(35,841)	(35,841)	-	(143,364
****	048V	Ellington Van Drivers	0.036247%	75,718	4,751	(2,985)	(2,985)	(2,985)	(2,984)	-	(11,939
	049A	Enfield Housing	0.304249%	635,557	39,881	(25,053)	(25,053)	(25,052)	(25,052)	-	(100,210
	050L	Essex BOE	0.025238%	52,721	3,308	(2,078)	(2,078)	(2,078)	(2,079)	-	(8,313
	057A	Greenwich Housing	1.147312%	2,396,663	150,390	(94,472)	(94,472)	(94,473)	(94,473)	-	(377,890
	058E	Griswold Education	1.620746%	3,385,637	212,448	(133,456)	(133,456)	(133,456)	(133,456)	_	(533,824
	058T	Griswold Selectmen	0.459628%	960,134	60,248	(37,847)	(37,847)	(37,847)	(37,846)	-	(151,387
	059A	Groton Housing	0.100683%	210,321	13,198	(8,290)	(8,290)	(8,291)	(8,291)	_	(33,162
	062B	Hamden Education	0.390057%	814,805	51,129	(32,118)	(32,118)	(32,118)	(32,119)	-	(128,473
	062E	Hamden BOE	0.979153%	2,045,390	128,348	(80,626)	(80,626)	(80,626)	(80,625)	-	(322,503
	062S	Hamden Schools	0.377646%	788,879	49,502	(31,096)	(31,096)	(31,096)	(31,097)	-	(124,385
	062T	Hamden Town	1.620173%	3,384,440	212,373	(133,409)	(133,409)	(133,409)	(133,409)	-	(533,636
	064A	Hartford Housing	1.320543%	2,758,532	173,097	(108,737)	(108,737)	(108,737)	(108,736)	-	(434,947

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				Connecticut Mu	unicipal Employee	s Retirement Svs	tem Cost Sharing I	Plan			
				Commoditude int		yees With Social					
				Schedule of Sen			w Amounts by Emp	lover			
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				Discount Rat	e Sensitivity		Deferred Inflow A	mounts to be Reco	gnized in Subsequen	t Fiscal Years	
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				Net Pension	Net Pension						
				Liability	Liability						+
				1% Decrease	1% Increase						Schedule 2A
			Allocation	Discount Rate	Discount Rate						
	Code	Employer	Percentage	(7.00%)	(9.00%)	Year 1	Year 2	Year 3	Year 4	Year 5	Total
	-	aniproyo.	7 Gradinage	(7.0070)	(0.0070)	70071	,,,,,	, , , , , , , , , , , , , , , , , , , ,	7041 1	7,541,5	
	064E	Hartford Edu.(Local 566)	4.725159%	\$ 9,870,562	\$ 619,376	\$ (389,081)	\$ (389,081)	\$ (389,081)	\$ (389,081)	\$ -	\$ (1,556,324
	0648	Hartford Union (Local 818)	0.048256%	100,804	6,325	(3,974)	(3,974)	(3,973)	(3,973)		(15,894
	064T	Hartford City (1716)	6.227487%	13,008,826	816,301	(512,787)	(512,787)	(512,787)	(512,786)	-	(2,051,147
	071B	Lebanon Town Hall	0.269041%	562,010	35,266	(22,153)	(22,153)	(22,154)	(22,154)	-	(88,614
	071T	Lebanon Highway	0.210798%	440,344	27,632	(17,358)	(17,358)	(17,357)	(17,357)	-	(69,430
	0738	Lisbon School Dist.	0.058424%	122,044	7,658	(4,811)	(4,811)	(4,811)	(4,810)	-	(19,243
	073T	Lisbon Town	0.138681%	289,696	18,178	(11,419)	(11,419)	(11,419)	(11,420)	-	(45,677
	077A	Manchester Housing	0.527852%	1,102,650	69,191	(43,465)	(43,465)	(43,464)	(43,464)		(173,858
	078E	Mansfield Education	1.445917%	3,020,430	189,532	(119,060)	(119,060)	(119,060)	(119,061)	-	(476,241
	078T	Mansfield Town	2.537214%	5,300,082	332,579	(208,920)	(208,920)	(208,920)	(208,921)	_	(835,681
	A080	Meriden Housing	0.532703%	1,112,783	69,827	(43,864)	(43,864)	(43,864)	(43,864)	-	(175,456
	082T	Middlefield Town	0.248455%	519,007	32,568	(20,458)	(20,458)	(20,459)	(20,459)		(81,834
	083A	Middletown Housing	0.434003%	906,605	56,889	(35,737)	(35,737)	(35,737)	(35,736)	-	(142,947
	084A	Milford Housing	0.202273%	422,536	26,514	(16,656)	(16,656)	(16,656)	(16,655)	_	(66,623
	086A	Montville Housing	0.021673%	45,274	2,841	(1,785)	(1,785)	(1,784)	(1,784)	_	(7,138)
	-	Montonia riodoling	0.02101070	10,2,1	2,011	(1,700)	(1,700)	(1,104)	(1,104)		\1,100
6	086E	Montville Education	1.887907%	3,943,720	247,468	(155,455)	(155,455)	(155,455)	(155,454)	-	(621,819)
(086Ť	Montville Town	1.839994%	3,843,633	241,187	(151,510)	(151,510)	(151,509)	(151,509)	-	(606,038
(088A	Naugatuck Housing	0.204737%	427,683	26,837	(16,859)	(16,859)	(16,858)	(16,858)	-	(67,434
C	089A	New Britain Housing	0.787082%	1,644,165	103,171	(64,810)	(64,810)	(64,810)	(64,811)	-	(259,241
	095A	New London Housing	0.311534%	650,775	40,836	(25,652)	(25,652)	(25,653)	(25,653)	_	(102,610
1	103A	Norwalk Housing	0.602054%	1,257,653	78,918	(49,575)	(49,575)	(49,574)	(49,574)	~	(198,298
	108E	Oxford Education	1.535555%	3,207,679	201,281	(126,441)	(126,441)	(126,441)	(126,442)	-	(505,765
	108T	Oxford Town	1.034770%	2,161,570	135,638	(85,205)	(85,205)	(85,206)	(85,206)	-	(340,822
1	110H	Southington Health District	0.137520%	287,271	18,026	(11,324)	(11,324)	(11,324)	(11,323)	-	(45,295
1	113A	Portland Housing	0.079000%	165,026	10,355	(6,505)	(6,505)	(6,505)	(6,505)	-	(26,020
	114T	Preston Town	0.353618%	738,686	46,352	(29,118)	(29,118)	(29,118)	(29,117)	-	(116,471
_	115T	Prospect Public Works	0.207775%	434,029	27,235	(17,109)	(17,109)	(17,109)	(17,108)	-	(68,435
	116A	Putnam Housing	0.274324%	573,046	35,959	(22,588)	(22,588)	(22,589)	(22,589)	-	(90,354
	117E	Redding Education	1.116754%	2,332,829	146,385	(91,956)	(91,956)	(91,956)	(91,957)	-	(367,825
	117T	Redding Town	1.245789%	2,602,376	163,299	(102,581)	(102,581)	(102,581)	(102,582)		(410,325
	124A	Seymour Housing	0.269705%	563,397	35,353	(22,208)	(22,208)	(22,208)	(22,209)	-	(88,833
	124E	Seymour Education	1.449791%	3,028,523	190,039	(119,379)	(119,379)	(119,379)	(119,380)	-	(477,517
	124T	Seymour Town	1.306708%	2,729,631	171,284	(107,597)	(107,597)	(107,598)	(107,598)	-	(430,390
	126A	Shelton Housing	0.026519%	55,397	3,476	(2,184)	(2,184)	(2,184)	(2,183)	-	(8,735
	131A	Southington Housing	0.100005%	208,904	13,109	(8,235)	(8,235)	(8,235)	(8,234)	-	(32,939
	131D	Southington Dog	0.074733%	156,113	9,796	(6,154)	(6,154)	(6,154)	(6,153)	- 1	(24,615
	131E	Southington Education	4.688034%	9,793,011	614,510	(386,024)	(386,024)	(386,024)	(386,024)	-	(1,544,096
	131L	Southington Lunch	0.221207%	462,088	28,996	(18,215)	(18,215)	(18,215)	(18,214)	-	(72,859
	131S	Southington Sewer	0.405986%	848,079	53,217	(33,430)	(33,430)	(33,430)	(33,429)	-	(133,719
	131T	Southington Town	3.771609%	7,878,656	494,384	(310,563)	(310,563)	(310,563)	(310,564)		(1,242,253
	131W	Southington Water	0.711024%	1,485,285	93,201	(58,547)	(58,547)	(58,548)	(58,548)	-	(234,190
1	135A	Stamford Housing	1.686836%	3,523,695	221,111	(138,898)	(138,898)	(138,898)	(138,898)	-	(555,592
	138A	Stratford Housing	0.613078%	1,280,682	80,363	(50,482)	(50,482)	(50,482)	(50,483)	-	(201,929
	141T	Thompson Town	0.690680%	1,442,787	90,535	(56,872)	(56,872)	(56,872)	(56,873)	- 1	(227,489

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				Connecticut Mi	unicipal Employee	s Retirement Sys	tem Cost Sharing	Plan			•
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				Schedule of Sen	sitivity Analysis ar		v Amounts by Emp	loyer			
					Year Ende	ed June 30, 2014			-T		
				Discount Bot	- Camalitivita	- I	Deferred laffers A	mounts to be Deep	anizad in Cubaccuont	Finest Voors	
				Discount Rat	e Sensitivity		Deferred inflow A	mounts to be Reco	gnized in Subsequent	riscal feats	
		 		Net Pension	Net Pension		+			 	
				Liability	Liability						
				1% Decrease	1% Increase						Schedule 2A
			Allocation	Discount Rate	Discount Rate						
	Code	Employer	Percentage	(7.00%)	(9.00%)	Year 1	Year 2	Year 3	Year 4	Year 5	Total
	142M	Tolland Cnty Mutual Aid	0.269867%	\$ 563,735	\$ 35,374	\$ (22,221)	\$ (22,221)	\$ (22,222)	\$ (22,222)	\$ -	\$ (88,886
	143A	Torrington Housing	0.235724%	492,413	30,899	(19,410)	(19,410)	(19,410)	(19,410)	-	(77,640
	144D	Trumbull Monroe Health	0.167658%	350,227	21,977	(13,805)	(13,805)	(13,805)	(13,806)	-	(55,221
	146A	Rockville (Vernon) Hsg.	0.366660%	765,930	48,062	(30,192)	(30,192)	(30,192)	(30,191)	-	(120,767
	148A	Wallingford HA	0.128151%	267,699	16,798	(10,552)	(10,552)	(10,552)	(10,553)	-	(42,209
	152B	Waterford LC1303	1.532060%	3,200,378	200,823	(126,153)	(126,153)	(126,154)	(126,154)	-	(504,614
	152E	Waterford Custodial	0.823808% 0.333372%	1,720,884	107,985 43,699	(67,834)	(67,834)	(67,834)	(67,835)	-	(271,337
	152H	Waterford Local 161	0.333372%	696,393 323,652		(27,451)	(27,451)	(27,451)	(27,450)	-	(109,803
_	152L 152N	Waterford Cafe 224 Waterford Para-Pro's	0.154936%	1,214,573	20,309 76,214	(12,758) (47,876)	(12,758) (47,876)	(12,758) (47,877)	(12,757) (47,877)	+ +	(51,031 (191,506
	152N	Waterford Non-union	0.742159%	1,550,324	97,283	(61,111)	(61,111)	(61,111)	(61,112)		(244,445
	152T	Waterford Government	0.675930%	1,411,976	88,601	(55,658)	(55,658)	(55,658)	(55,657)		(222,631
	152W	Waterford Town	1.194472%	2,495,177	156,572	(98,356)	(98,356)	(98,356)	(98,355)		(393,423
	153R	Watertown Golf	0.038351%	80,113	5,027	(3,158)	(3,158)	(3,158)	(3,158)		(12,632
	1538	Watertown Town Supv.	0.214973%	449,065	28,179	(17,701)	(17,701)	(17,702)	(17,702)	-	(70,806
	153T	Watertown Town	0.357641%	747,090	46,880	(29,449)	(29,449)	(29,449)	(29,449)	-	(117,796
17											
1	155A	West Hartford Housing	0.484537%	1,012,168	63,513	(39,898)	(39,898)	(39,898)	(39,898)		(159,592
	156A	West Haven Housing	0.749431%	1,565,515	98,236	(61,710)	(61,710)	(61,710)	(61,710)	-	(246,840
	157E	Weston Education	2.232964%	4,664,523	292,698	(183,868)	(183,868)	(183,867)	(183,867)	1	(735,470
	157H	Weston Highway	0.439241%	917,547	57,576	(36,168)	(36,168)	(36,168)	(36,169)		(144,673
	157S	Weston Salary	0.592751% 1.157026%	1,238,220	77,698	(48,809)	(48,809)	(48,808)	(48,808)		(195,234
	157T 159A	Weston Town Wethersfield Housing	0.202344%	2,416,955 422,684	151,664 26,523	(95,272) (16,661)	(95,272) (16,661)	(95,272) (16,662)	(95,273) (16,662)		(381,089
	162A	Winchester Housing	0.050067%	104,587	6,563	(4,123)	(4,123)	(4,123)	(4,122)		(16,491
	165A	Windsor Locks Housing	0.099153%	207,124	12,997	(8,164)	(8,164)	(8,165)	(8,165)	-	(32,658
	165E	Windsor Locks Edu.	0.999179%	2,087,223	130,973	(82,275)	(82,275)	(82,275)	(82,274)		(329,099
	165N	Windsor Locks Para's	0.450660%	941,401	59,073	(37,108)	(37,108)	(37,109)	(37,109)	-	(148,434
-	165T	Windsor Locks Town	1.352572%	2,825,439	177,296	(111,374)	(111,374)	(111,374)	(111,374)	-	(445,496
	167E	Woodbridge Education	0.818540%	1,709,879	107,295	(67,401)	(67,401)	(67,400)	(67,400)	-	(269,602
	167T	Woodbridge Town	1.509009%	3,152,226	197,802	(124,255)	(124,255)	(124,256)	(124,256)	-	(497,022
	169E	Woodstock Education	0.262013%	547,329	34,345	(21,575)	(21,575)	(21,575)	(21,574)	-	(86,299
	169T	Woodstock Town	0.502526%	1,049,745	65,871	(41,379)	(41,379)	(41,379)	(41,380)	-	(165,517
	170A	Norwich Housing	0.497916%	1,040,115	65,267	(41,000)	(41,000)	(40,999)	(40,999)	-	(163,998
	204E	District #4 – Custodians	0.247128%	516,235	32,394	(20,349)	(20,349)	(20,349)	(20,349)	-	(81,396
	204L	District #4 - B. of Ed	0.086798%	181,316	11,378	(7,147)	(7,147)	(7,147)	(7,148)	-	(28,589
	204N	District #4 - Non-Cert.	0.306074%	639,369	40,120	(25,203)	(25,203)	(25,203)	(25,202)	-	(100,811
	204S	District #4 –Secretarial	0.249103%	520,361	32,653	(20,512)	(20,512)	(20,512)	(20,511)	-	(82,047
	216B	Regional District 16	0.028269%	59,052	3,706	(2,328)	(2,328)	(2,328)	(2,327)	-	(9,311
	219E	Regional District 19	0.760762%	1,589,184	99,721	(62,643)	(62,643)	(62,643)	(62,643)		(250,572
	368D	Wastroot Health Dept	0.147219%	307,531	19,298	(12,122)	(12,122)	(12,122)	(12,123)	-	(48,489
	401D	Westport Health Dept.	0.310232%	648,055	40,665	(25,545)	(25,545)	(25,545)	(25,546)	-	(102,181
	403D 405D	East Shore Health District L. Naugatuck Valley Health	0.228353% 0.474271%	477,015 990,723	29,933 62,168	(18,803)	(18,803)	(18,803)	(18,804)	-	(75,213
	410D	Quinnipiak Valley Health	0.248978%	520,100	32,636	(39,053)	(39,053)	(39,052)	(39,052) (20,502)		(156,210 (82,006

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		A segmentation and a segmentation of the segme		Connecticut M			tem Cost Sharing I	Plan			
						yees With Social					
				Schedule of Sen			w Amounts by Emp	oloyer			
					Year End	ed June 30, 2014					
				Discount Ra	te Sensitivity		Deferred Inflow A	mounts to be Reco	gnized in Subsequent	Fiscal Years	
				Not Do allo	Not Descion						
				Net Pension	Net Pension Liability						
				Liability 1% Decrease	1% Increase					+	Schedule 2A
			Allocation	Discount Rate	Discount Rate			-		<u> </u>	Ochequic 2A
	Code	Employer	Percentage	(7.00%)	(9.00%)	Year 1	Year 2	Year 3	Year 4	Year 5	Total
	Codo	Employer	. Groomago	(7.0070)	(0.0070)	100.1	104.2	100,0	7,941,7	, our o	- TOWA
	413D	Uncas Health District	0.228769%	\$ 477,884	\$ 29,987	\$ (18,837)	\$ (18,837)	\$ (18,838)	\$ (18,838)	\$ -	\$ (75,350
	503A	Willimantic Housing	0.475026%	992,300	62,267	(39,115)	(39,115)	(39,115)	(39,114)	-	(156,459
	606W	Jewett City Street	0.081853%	170,986	10,729	(6,740)	(6,740)	(6,740)	(6,740)		(26,960
	715D	Southeast Ct. Planning	0.175363%	366,322	22,987	(14,440)	(14,440)	(14,440)	(14,439)	-	(57,759
	750D	Southeast Ct Water	0.184747%	385,925	24,217	(15,213)	(15,213)	(15,212)	(15,212)	-	(60,850
	751D	South Norwalk Electric	0.555243%	1,159,868	72,782	(45,720)	(45,720)	(45,720)	(45,720)	-	(182,880
	755D	Norwalk 1st Tax Dist.	0.814639%	1,701,730	106,783	(67,079)	(67,079)	(67,079)	(67,080)	-	(268,317
	756D	Norwalk 2nd Tax Dist.	1.382913%	2,888,819	181,273	(113,872)	(113,872)	(113,872)	(113,873)	-	(455,489
	757A 799M	Connecticut Housing Southeast Ct Tourism	0.129447%	270,407 115,756	16,968 7,264	(10,659) (4,563)	(10,659)	(10,659)	(10,659)	-	(42,636
	799IVI	Southeast Ct Tourism	0.055414%	115,756	7,204	(4,563)	(4,563)	(4,563)	(4,563)		(18,252
		Totals	100.000000%	\$ 208,893,762	\$ 13,108,049	\$ (8,234,238)	\$ (8,234,238)	\$ (8,234,244)	\$ (8,234,239)	\$ -	\$ (32,936,959
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						Connection	cut N	lunicipal Employe				g Plan						
						0-4-4-4-	-60-	General Employe				1						
						Schedule (or Se	nsitivity Analysis			Amounts by E	mpioyer						
				T				Year En	ded June 30, 201	4		· · · · · · · · · · · · · · · · · · ·	—	г	_			
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-		\vdash			_	Discount f	Rate S	Sensitivity		1	Deferred infi	ow Amounts to be R	ecod	nized in Subseau	ent Fi	scal Years		
$\neg \uparrow$														1			\top	
						Net Pension		Net Pension									\perp	
						Liability		Liability									\perp	
				Allocation		1% Decrease		1% increase										Schedule
	Code		Employer	Allocation Percentage		Discount Rate (7.00%)		Discount Rate (9.00%)	Voor 1		Year 2	Year 3		Voor 4		Year 5	+	Total
	Code		Employer	reiceillage		(7.00%)		(9.00%)	Year 1	-	Year 2	Tear 3		Year 4	-	rears	+	Total
	015E		Bridgeport Education	33,36159%		\$ 55,209,530		\$ (568,269)	\$ (2,399,998)	-	\$ (2,399,998)	\$ (2,399,998)		\$ (2,399,997)		\$ -	19	(9,599,
	015H		Bridgeport Grants	1.122313%		1,857,297		(19,117)	(80,738)		(80,738)	(80,738)		(80,738)		•	+	(322,
	015T		Bridgeport City	27.723144%		45,878,558		(472,226)	(1,994,374)		(1,994,374)	(1,994,373)		(1,994,373)				(7,977
	044E		East Haven Education	2.447865%		4,050,930		(41,696)	(176,097)		(176,097)	(176,097)		(176,096)			\perp	(704
	044T		East Haven Town	3.812458%		6,309,172		(64,940)	(274,264)		(274,264)	(274,264)		(274,265)		-	\perp	(1,097
	089E		New Britain Education	13.776241%		22,798,066		(234,660)	(991,048)	_	(991,048)	(991,048)	_4	(991,049)		-	4	(3,964
	089T		New Britain City GNH WPCA	13,173813%		21,801,118		(224,398)	(947,710)		(947,710)	(947,710)		(947,711)		-		(3,790
	093W 753D		Mattabassett District	3.011707% 1.570866%		4,984,023 2,599,599		(51,300) (26,758)	(216,659) (113,006)	\dashv	(216,659) (113,006)	(216,659)	-	(216,659) (113,007)	\rightarrow		+	(866 (452
\neg	7330		Wattabassett District	1.57000078	-	2,099,099		(20,738)	(113,000)	-	(113,000)	(113,007)	-	(113,007)	-		+	(452
			Totals	100.000000%		\$ 165,488,293		\$ (1,703,364)	\$ (7,193,894)		\$ (7,193,894)	\$ (7,193,894)		\$ (7,193,895)		\$ -	- \$	(28,775
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											Schedule 30
				Connecticut Mun	icipal Employees I	Retirement Syste	em Cost Sharing P	lan			
				Pol	icemen and Firem	en With Social S	Security				
			S	chedule of Sensit	tivity Analysis and	Deferred Inflow	Amounts by Emp	over			
						June 30, 2014					
	- 				Tour Enacu	04110 00, 2014					
				Discount R	ate Sensitivity		Deferred Inflo	Amounts to be Reco	ognized in Subsequen	Fiscal Vears	I
	1			Biocountre	ate demontry		Deletted times	T T WHO GIVE TO BOTTOOL	Janizou III Gubooquoii	T 1000) TOUTO	
				Net Pension	Net Pension						
				Liability	Liability						
				1% Decrease	1% Increase						Schedule 2C
			Allocation	Discount Rate	Discount Rate						
	Code	Employer	Percentage	(7.00%)	(9.00%)	Year 1	Year 2	Year 3	Year 4	Year 5	Total
	006P	Beacon Falls Police	0.592330%	\$ 293,904	\$ 17,710	\$ (10,241)	\$ (10,241)	\$ (10,241)	\$ (10,242)	\$ -	\$ (40,96
	033P	Cromwell Police	6.067925%	3,010,805	181,427	(104,912)	(104,912)	(104,912)	(104,913)	-	(419,64
	037P	Derby Police	7.904511%	3,922,089	236,340	(136,666)	(136,666)	(136,666)	(136,667)	-	(546,66
	046P	Easton Police	3.420806%	1,697,348	102,280	(59,145)	(59,145)	(59,144)	(59,144)	-	(236,57
	062P	Hamden Police	9.913096%	4,918,716	296,395	(171,394)	(171,394)	(171,394)	(171,394)	-	(685,57
	078F	Mansfield Fire	2.241412%	1,112,152	67,017	(38,753)	(38,753)	(38,753)	(38,754)	-	(155,01
	082P	Middlefield Police	0.400432%	198,688	11,973	(6,923)	(6,923)	(6,923)	(6,924)	-	(27,69
	085P	Monroe Police	8.754860%	4,344,018	261,764	(151,369)	(151,369)	(151,369)	(151,367)		(605,47
	086P	Montville Police	4.779473%	2,371,496	142,903	(82,635)	(82,635)	(82,636)	(82,636)	-	(330,54
	091P	New Fairfield Police	1.190777%	590,844	35,603	(20,588)	(20,588)	(20,588)	(20,589)		(82,35
	108P	Oxford Police	1.250331%	620,394	37,384	(21,618)	(21,618)	(21,618)	(21,617)	-	(86,47
	111P	Plymouth Police	5.644015%	2,800,468	168,752	(97,583)	(97,583)	(97,583)	(97,583)	-	(390,33
	116P	Putnam Police	3.085286%	1,530,868	92,248	(53,344)	(53,344)	(53,343)	(53,343)	-	(213,37
	117P	Redding Police	4.035369%	2,002,284	120,655	(69,770)	(69,770)	(69,770)	(69,771)	-	(279,08
	131F	Southington Fire	7.308961%	3,626,587	218,533	(126,369)	(126,369)	(126,370)	(126,370)	-	(505,47
	152F	Waterford Fire Waterford Police	1.367071%	678,318	40,875	(23,636)	(23,636)	(23,636)	(23,637)	-	(94,54
	152P 157P	Waterrord Police Weston Police	9.978968% 4.656128%	4,951,402	298,365	(172,533)	(172,533)	(172,533)	(172,533)		(690,13
	162P	Winchester Police	3,076929%	2,310,295	139,215	(80,503)	(80,503)	(80,503)	(80,502)	-	(322,01
`	102F	Willchester Police	3.076929%	1,526,722	91,998	(53,199)	(53,199)	(53,199)	(53,199)		(212,79
3	164F	Windsor Dog	0.190184%	94,366	5,686	(3,288)	(3,288)	(3,288)	(3,289)	-	(13,15
	165P	Windsor Locks Police	6.294727%	3,123,341	188,208	(108,834)	(108,834)	(108,834)	(108,833)	-	(435,33
	167P	Woodbridge Police	5.404629%	2,681,689	161,595	(93,444)	(93,444)	(93,444)	(93,445)	-	(373,77
	309F	Cromwell Fire	0.827991%	410,836	24,756	(14,316)	(14,316)	(14,316)	(14,315)	-	(57,26
	312F	Easton Firefighters	1.613789%	800,736	48,251	(27,902)	(27,902)	(27,902)	(27,901)	-	(111,60
		Totals	100.000000%	\$ 49,618,366	\$ 2,989,933	\$ (1,728,965)	\$ (1,728,965)	\$ (1,728,965)	\$ (1,728,968)	\$ -	\$ (6,915,86
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				Connectic	ut Municipal Employe			an			
						emen Without Social					
1				Schedule of	f Sensitivity Analysis	and Deferred Inflow	Amounts by Emplo	yer			
1						ded June 30, 2014					
				Discount Ra	te Sensitivity		Deferred Inflov	Amounts to be Reco	gnized in Subsequent Fi	scal Years	
				Net Pension	Net Pension						
				Liability	Liability						-
			-	1% Decrease	1% Increase						Schedule 2
			Allocation	Discount Rate	Discount Rate						
	Code	Employer	Percentage	(7.00%)	(9.00%)	Year 1	Year 2	Year 3	Year 4	Year 5	Total
	1	Zimpleyor	1.0.00,,,,,,,,	(1.0070)	(0.0070)	7				1.55	
	002P	Ansonia Police	3.037429%	\$ 3,656,836	\$ (1,031,135)	\$ (129,965)	\$ (129,965)	\$ (129,965)	\$ (129,965)	\$ -	\$ (519,86
	014F	Branford Fire	2.578156%	3,103,906	(875,223)	(110,314)	(110,314)	(110,314)	(110,313)	+	(441,25
	014F	Bridgeport Fire	17.235987%	20,750,831	(5,851,210)	(737,491)	(737,491)	(737,491)	(737,492)	+	(2,949,96
·	015F	Bridgeport Police	28.127290%	33,863,139	(9,548,549)	(1,203,506)	(1,203,506)	(1,203,507)	(1,203,507)	-	(4,814,02
	015P	East Haven Fire	3.130832%	3,769,286	(1,062,844)	(1,203,306)	(133,962)	(1,203,307)	(1,203,507)		(535,84
	044F 044P	East Haven Fire	3.130832%			(133,962)		(133,962)		-	(559,51
		Manchester Fire	5.722304%	3,935,770	(1,109,788)	(244,845)	(139,879) (244,845)	(139,879)	(139,877) (244,846)		(979,38
	077F			6,889,223	(1,942,587)					-	
	089F	New Britain Fire	4,885816%	5,882,155	(1,658,619)	(209,054)	(209,054)	(209,054)	(209,053)		(836,21
	089P	New Britain Police	7.114669%	8,565,526	(2,415,262)	(304,422)	(304,422)	(304,422)	(304,420)	+ -+	(1,217,68
	095P	New London Police	4.634080%	5,579,083	(1,573,161)	(198,282)	(198,282)	(198,283)	(198,283)		(793,13
	124P	Seymour Police	2.579601%	3,105,645	(875,714)	(110,376)	(110,376)	(110,376)	(110,375)	-	(441,50
	126P	Shelton Police	3.893616%	4,687,621	(1,321,791)	(166,600)	(166,600)	(166,599)	(166,599)		(666,39
	131P	Southington Police	4.873975%	5,867,899	(1,654,599)	(208,547)	(208,547)	(208,547)	(208,547)		(834,18
	137P	Stonington Police	2.464930%	2,967,590	(836,786)	(105,469)	(105,469)	(105,469)	(105,469)		(421,87
	164P	Windsor Police	4.179704%	5,032,049	(1,418,911)	(178,841)	(178,841)	(178,841)	(178,840)		(715,36
	370F	West Haven Fire	0.691005%	831,918	(234,580)	(29,567)	(29,567)	(29,567)	(29,566)	-	(118,26
3	371F	West Shore Fire District	1.581490%	1,903,995	(536,879)	(67,669)	(67,669)	(67,668)	(67,668)	_	(270,67
	10,11	Wood Griefe I we Dietrick	1.00140070	1,000,000	(000,070)	(01,000)	(07,000)	(07,000)	(000,10)		\210,01
		Totals	100.000000%	\$120,392,472	\$ (33,947,638)	\$ (4,278,789)	\$ (4,278,789)	\$ (4,278,789)	\$ (4,278,781)	\$ -	\$ (17,115,14
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Notes to Schedules of Employer Allocations, Schedules of Pension Amounts by Employer and Schedules of Sensitivity Analysis and Deferred Inflow Amounts by Employer

June 30, 2014

I. Organization

Connecticut's Municipal Employees Retirement System (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 multiemployer pension plan administered by the Connecticut State Retirement Commission. The State Retirement Commission is responsible for the administration of the Connecticut Municipal Employees Retirement System (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 the Municipal Employees Retirement System. 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 and Fire hired after age 60.

The plan has 4 sub plans as follows:

- General employees with social security
- · General employees without social security
- Policemen and firemen with social security
- Policemen and firemen without social security

2. Benefit provisions

The plan provides retirement, disability and death benefits.

General Employees

Employees are eligible to retire at age 55 with 5 years of continuous service, or 15 years of active aggregate service, or 25 years of aggregate service.

Policemen and Firemen

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.

Notes to Schedules of Employer Allocations, Schedules of Pension Amounts by Employer and Schedules of Sensitivity Analysis and Deferred Inflow Amounts by Employer June 30, 2014

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 benefit until age 62 is reached or a social security disability award is received, is computed as if the member is not under social security.

Early Retirement: Employees are eligible 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 firemen and policemen, 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

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 1/4% of compensation up to the social security taxable wage base plus 5% of compensation, if any, in excess of such base.

Notes to Schedules of Employer Allocations, Schedules of Pension Amounts by Employer and Schedules of Sensitivity Analysis and Deferred Inflow Amounts by Employer

June 30, 2014

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, 2014. The audited amounts as presented in the State of Connecticut Comprehensive Annual Financial Report have been adjusted by the Auditors of Public Accounts to be in accordance with the requirements of GASB Statements No. 67 and 68. The adjustment to contribution receivable increased the net position as previously reported from \$2,175,433,000 to \$2,262,724,000. The net pension liability at June 30, 2014, has been calculated using the adjusted amounts.

IV. Summary of significant accounting policies

A. Basis of presentation

The schedules of employer allocations, schedules of pension amounts by employer and schedules of sensitivity analysis and deferred inflow amounts 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 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 2014 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, sensitivity analysis and the deferred inflow amounts to be recognized in fiscal years subsequent to the reporting date to determine the amount applicable to each employer.

The schedules of employer allocations reflect actuarial employer payroll for the fiscal year ended June 30, 2014. 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.

Notes to Schedules of Employer Allocations, Schedules of Pension Amounts by Employer and Schedules of Sensitivity Analysis and Deferred Inflow Amounts by Employer June 30, 2014

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, 2014 were as follows:

Employers' total pension liability Plan fiduciary net position	\$	2,500,840,000 2,262,724,000
Total employers' net pension liability	\$	238,116,000
Fiduciary net position as a percentage of total pension liability		90.48%
Net pension liability by sub plan:	- 	
General employees with social security	\$	102,868,000
General employees without social security Policemen and firemen with social security		75,024,000 24,179,000
Policemen and firemen without social security		36,045,000
Total employers' net pension liability	_\$_	238,116,000

The collective total pension liability is based upon the June 30, 2014 actuarial valuation. This valuation was also used to calculate collective total pension liability at June 30, 2013.

VI. Actuarial assumptions and related disclosures

A. Actuarial assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2014, 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

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

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2005 - June 30, 2010.

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%.

Notes to Schedules of Employer Allocations, Schedules of Pension Amounts by Employer and Schedules of Sensitivity Analysis and Deferred Inflow Amounts by Employer

June 30, 2014

B. Long-term rate of return

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution 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, 2014 are summarized in the following table:

	Target	Long-Term Expected Real
Asset Class	Allocation	Rate of Return
Large cap U.S. equities Developed non- U.S. equities	16.0% 14.0%	5.8% 6.6%
Emerging markets (non- U.S.)	7.0%	8.3%
Core fixed income Inflation linked bond fund	8.0% 5.0%	1.3% 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 difference between actuarially determined contribution rates and the member rate. 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.

Notes to Schedules of Employer Allocations, Schedules of Pension Amounts by Employer and Schedules of Sensitivity Analysis and Deferred Inflow Amounts by Employer June 30, 2014

D. Sensitivity of the net pension liability to changes in the discount rate

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

1%	Current	1%
Decrease	Discount	Increase
<u>(7.00%)</u>	<u>(8.00%)</u>	<u>(9.00%)</u>
\$544,393,000	\$238,116,000	\$(19,553,000)

Net pension liability

A. Net pension liability

IV.

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

B. Difference between expected and actual experience

Components of schedules of pension amounts by employer

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 2014, this was 4.89 years. In the year that the difference occurs, the amount 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, 2014 is \$0. This being the first year of implementation of GASB 68, the amounts were based upon the June 30, 2014 valuation and therefore there were no changes between expected and actual expense.

C. Changes in actuarial assumptions

The collective amount due to changes in actuarial assumptions as of June 30, 2014 is \$0 This being the first year of implementation of GASB 68, the actuarial assumptions as of June 30, 2014 is based on the June 30, 2014 actuarial valuation for the first year of implementation and, therefore, there are no changes in actuarial assumptions.

D. Changes in employer proportional share

The collective amount due to changes in employer proportional share as of June 30, 2014 is \$0. This being the first year of implementation of GASB 68, the changes in employer proportional share as of June 30, 2014 is based on the June 30, 2014 actuarial valuation for the first year of implementation and, therefore, there was no changes in employer proportional share calculated.

Notes to Schedules of Employer Allocations, Schedules of Pension Amounts by Employer and Schedules of Sensitivity Analysis and Deferred Inflow Amounts by Employer

June 30, 2014

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, 2014 compared to the plan's expected rate of return of 8.00% was \$107,180,000. The first year amortization of \$21,436,000 is recognized as pension expense and the remaining amount is shown as a deferred inflow of resources. Each employer's proportional share of these collective amounts is presented on the schedules of pension amounts 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	
inflows of	
resources	
	-

Net difference between projected and actual earnings on plan investments

\$ 85,744,000

Amounts to be recognized in subsequent fiscal years:

2015	\$ 21,436,000
2016	21,436,000
2017	21,436,000
2018	21,436,000

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.

Notes to Schedules of Employer Allocations, Schedules of Pension Amounts by Employer and Schedules of Sensitivity Analysis and Deferred Inflow Amounts by Employer

June 30, 2014

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 for the period ended June 30, 2014 in total and for each sub plan is as follows:

Service cost Interest on the total pension liability Member contributions Projected earnings on plan investments Expensed portion of current period differences between projected and actual earnings on plan investments	\$	59,763,000 185,379,000 (18,998,000) (150,628,000) (21,436,000)
Other	<u></u>	(13,226)
Collective pension expense	_\$	54,066,774
General employees with social security General employees without social security Policemen and firemen with social security Policemen and firemen without social security	\$	18,577,337 10,578,934 5,086,803 19,823,700
Total employers' net pension expense	\$	54,066,774