

**CONNECTICUT MUNICIPAL EMPLOYEES
RETIREMENT SYSTEM**

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

YEAR ENDED JUNE 30, 2021



CPAs | CONSULTANTS | WEALTH ADVISORS

CLAconnect.com

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2021**

INDEPENDENT AUDITORS' REPORT	1
SCHEDULES OF EMPLOYER ALLOCATIONS	
General Employees With Social Security	3
General Employees Without Social Security	8
Police Officers and Firefighters With Social Security	9
Police Officers and Firefighters Without Social Security	10
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER	
General Employees With Social Security	11
General Employees Without Social Security	18
Police Officers and Firefighters With Social Security	19
Police Officers and Firefighters Without Social Security	20
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER	21
SUPPLEMENTARY SCHEDULES OF NET DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES BY EMPLOYER TO BE RECOGNIZED IN PENSION EXPENSE	
General Employees With Social Security	29
General Employees Without Social Security	33
Police Officers and Firefighters With Social Security	34
Police Officers and Firefighters Without Social Security	35



INDEPENDENT AUDITORS' REPORT

The Retirement Board
Connecticut Municipal Employees Retirement System

Report on the Financial Statements

We have audited the accompanying schedules of employer allocations of the Connecticut Municipal Employees Retirement System (CMERS or the Plan), a pension trust fund of the State of Connecticut, as of and for the year ended June 30, 2021, and the related notes.

We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (specified column totals) as of and for the year ended June 30, 2021, included in the accompanying schedules of pension amounts by employer, and the related notes.

Management's Responsibility for the Schedules

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

Auditors' Responsibility

Our responsibility is to express opinions on the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer are free from material misstatement.

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

The Retirement Board
Connecticut Municipal Employees Retirement System

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer.

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

Opinion

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for the total of all CMERS' participating entities as of and for the year ended June 30, 2021, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Audited Net Position of the Connecticut Municipal Employees Retirement System

We have not audited the financial statements of CMERS as of June 30, 2021. The audit for CMERS was performed by the State of Connecticut Auditors of Public Accounts. The net position of CMERS used to calculate the net pension liability (asset) included in the schedules of pension amounts by employer was based solely upon the amounts audited by the State of Connecticut Auditors of Public Accounts.

Other Information

The schedules of net deferred outflows and inflows of resources by employer to be recognized in pension expense have not been subject to the auditing procedures applied in the audits of the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer and accordingly, we do not express an opinion or provide any assurance on them.

Restriction of Use

Our report is intended solely for the information and use of CMERS' management, the Retirement Board of CMERS and participating employers and their auditors, and is not intended to be and should not be used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Boston, Massachusetts
July 29, 2022

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
YEAR ENDED JUNE 30, 2021**

General Employees with Social Security

<u>Employer</u>	<u>2021 Actuarial Payroll</u>	<u>2021 Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>
Andover Education	\$ 518,467	\$ 69,976	0.191470%
Andover Selectmen	616,509	87,538	0.227677%
Ansonia Housing	690,991	112,236	0.255183%
Ansonia Clerical	2,562,908	399,681	0.946484%
Ansonia Town	2,113,424	313,617	0.780489%
Beacon Falls Supervisors	542,196	75,119	0.200233%
Beacon Falls Town	710,154	105,609	0.262260%
Bethany Public Works	588,067	62,959	0.217174%
Bethlehem Public Works	303,090	50,571	0.111931%
Bozrah Education	549,387	99,751	0.202889%
Bozrah Town	448,404	66,724	0.165596%
Branford Education	7,440,576	1,012,670	2.747810%
Branford Selectman	8,478,205	1,292,570	3.131007%
Bridgeport Housing	5,768,824	979,522	2.130430%
Bridgeport Port Authority	117,251	16,016	0.043301%
Bristol Housing	1,709,211	220,076	0.631213%
Canterbury Town	513,109	75,496	0.189491%
Chester Board of Education	40,693	6,426	0.015028%
Clinton Secretarial	1,358,541	197,238	0.501710%
Clinton Supervisory	973,275	132,689	0.359431%
Clinton Town	925,786	124,028	0.341893%
Colchester Housing	66,000	9,800	0.024374%
Coventry Housing	260,835	31,621	0.096327%
Danbury Housing	2,572,555	408,399	0.950046%
Darien Housing	-	4,348	0.000000%
Deep River BOE	57,602	7,718	0.021272%
Derby Housing	160,368	19,986	0.059224%
East Haddam Town	211,991	43,574	0.078288%
East Hampton Housing	131,725	20,791	0.048646%
East Hartford Housing	1,429,960	218,941	0.528085%
Ellington Education	4,953,934	822,244	1.829491%
Ellington Lunch	139,448	26,482	0.051498%
Ellington Town	592,849	94,171	0.218940%
Ellington Van Drivers	52,825	9,360	0.019508%

See accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
YEAR ENDED JUNE 30, 2021**

General Employees with Social Security

Employer	2021 Actuarial Payroll	2021 Employer Contributions	2021 Employer Allocation Percentage
Enfield Housing	\$ 788,933	\$ 143,163	0.291353%
Essex BOE	34,846	9,663	0.012869%
Greenwich Housing	3,505,529	537,167	1.294594%
Griswold Education	4,945,747	781,502	1.826468%
Griswold Selectmen	1,371,346	207,870	0.506439%
Groton Housing	-	-	0.000000%
Hamden Education	3,070,793	456,709	1.134046%
Hamden BOE	5,153,856	777,582	1.903322%
Hamden Schools	1,200,868	204,578	0.443481%
Hamden Town	8,522,201	1,264,999	3.147254%
Hartford Housing	3,626,536	564,123	1.339282%
Hartford Edu.(Local 566)	12,364,061	1,886,314	4.566056%
Hartford Union (Local 818)	222,181	32,355	0.082052%
Hartford City (1716)	13,189,039	1,962,516	4.870721%
Lebanon Town Hall	945,454	149,987	0.349157%
Lebanon Highway	494,400	83,947	0.182582%
Lisbon School Dist.	198,984	26,876	0.073485%
Lisbon Town	487,020	73,005	0.179857%
Manchester Housing	1,264,336	186,133	0.466920%
Mansfield Education	4,279,876	669,515	1.580561%
Mansfield Town	7,306,867	1,149,092	2.698431%
Meriden Housing	1,045,048	158,848	0.385937%
Middlefield Town	549,108	61,611	0.202786%
Middletown Housing	1,112,178	163,199	0.410728%
Milford Housing	584,372	84,524	0.215809%
Montville Housing	-	-	0.000000%
Montville Education	3,971,438	596,611	1.466655%
Montville Town	4,943,917	806,895	1.825792%
Naugatuck Housing	645,646	101,871	0.238437%
New Britain Housing	1,649,291	242,192	0.609084%
New London Housing	164,682	24,455	0.060817%
New London Public Works	4,746,883	757,408	1.753027%
Norwalk Housing	1,954,494	222,958	0.721796%
Oxford Education	4,022,469	573,277	1.485500%
Oxford Town	2,933,678	422,394	1.083409%

See accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
YEAR ENDED JUNE 30, 2021**

General Employees with Social Security

Employer	2021 Actuarial Payroll	2021 Employer Contributions	2021 Employer Allocation Percentage
Southington Health District	\$ 339,682	\$ 47,097	0.125445%
Portland Housing	276,840	37,522	0.102237%
Preston Town	1,039,927	165,827	0.384046%
Prospect Public Works	583,617	85,109	0.215530%
Putnam Housing	752,064	109,682	0.277738%
Redding Education	2,740,708	391,396	1.012145%
Redding Town	2,583,861	412,464	0.954222%
Seymour Housing	553,561	84,906	0.204430%
Seymour Education	4,075,683	573,578	1.505152%
Seymour Town	3,351,669	481,929	1.237774%
Shelton Housing	70,007	10,370	0.025854%
Southington Housing	-	20,277	0.000000%
Southington Dog	165,026	21,643	0.060944%
Southington Education	14,624,201	2,450,009	5.400727%
Southington Lunch	509,282	80,865	0.188078%
Southington Sewer	1,004,540	145,074	0.370977%
Southington Town	9,721,111	1,470,196	3.590013%
Southington Water	1,766,973	311,746	0.652544%
Stamford Housing	5,000,595	758,381	1.846723%
Stratford Housing	1,383,596	221,501	0.510963%
Thompson Town	1,783,669	265,424	0.658710%
Tolland Cnty Mutual Aid	840,603	124,655	0.310435%
Torrington Housing	620,763	91,744	0.229248%
Rockville (Vernon) Hsg.	692,071	95,433	0.255582%
Wallingford HA	680,821	86,991	0.251428%
Waterford LC1303	4,013,065	593,201	1.482028%
Waterford Custodial	2,046,550	303,059	0.755792%
Waterford Local 161	797,344	116,764	0.294460%
Waterford Cafe 224	348,061	67,847	0.128539%
Waterford Para-Pro's	1,768,988	257,425	0.653288%
Waterford Non-union	1,976,582	297,945	0.729953%
Waterford Government	1,769,567	270,589	0.653502%
Waterford Town	2,654,113	422,857	0.980166%

See accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
YEAR ENDED JUNE 30, 2021**

General Employees with Social Security

Employer	2021 Actuarial Payroll	2021 Employer Contributions	2021 Employer Allocation Percentage
Watertown Town Supv.	\$ 86,719	\$ 14,885	0.032025%
Watertown Town	479,418	99,756	0.177049%
West Hartford Housing	1,654,703	231,005	0.611083%
West Haven Housing	2,509,111	353,368	0.926616%
Weston Education	5,077,104	756,556	1.874978%
Weston Highway	1,011,546	153,755	0.373565%
Weston Salary	1,755,513	266,300	0.648312%
Weston Town	2,969,248	450,953	1.096545%
Wethersfield Housing	473,195	69,655	0.174751%
Winchester Housing	87,528	14,176	0.032324%
Windsor Locks Housing	194,098	29,825	0.071681%
Windsor Locks Edu.	2,921,791	465,820	1.079019%
Windsor Locks Para's	1,390,423	211,959	0.513484%
Windsor Locks Town	3,840,384	381,489	1.418256%
Woodbridge Education	1,895,636	307,274	0.700060%
Woodbridge Town	3,664,634	545,728	1.353352%
Woodstock Education	808,947	110,319	0.298745%
Woodstock Town	1,022,839	150,150	0.377735%
Norwich Housing	1,573,306	226,023	0.581023%
District #4 – Custodians	551,274	90,643	0.203586%
District #4 - B. of Ed	270,125	39,463	0.099757%
District #4 - Non-Cert.	895,297	144,347	0.330634%
District #4 –Secretarial	420,247	74,001	0.155197%
Regional District 16	140,000	20,930	0.051702%
Regional District 19	1,718,672	300,094	0.634707%
Watertown Fire District	440,748	65,112	0.162769%
Westport Health Dept.	793,899	110,521	0.293187%
East Shore Health District	923,162	143,041	0.340924%
L. Naugatuck Valley Health	1,069,623	141,209	0.395012%
Quinnipiack Valley Health	848,340	104,577	0.313293%
Uncas Health District	719,826	103,493	0.265832%
Willimantic Housing	1,236,364	183,940	0.456590%
Jewett City Street	163,094	24,277	0.060231%

See accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
YEAR ENDED JUNE 30, 2021**

General Employees with Social Security

Employer	2021 Actuarial Payroll	2021 Employer Contributions	2021 Employer Allocation Percentage
Southeast Ct. Planning	\$ 638,560	\$ 94,629	0.235821%
Southeast Ct Water	489,038	64,107	0.180602%
South Norwalk Electric	877,350	132,056	0.324006%
Norwalk 1st Tax Dist.	2,375,646	317,496	0.877328%
Norwalk 2nd Tax Dist.	3,300,957	453,583	1.219046%
Connecticut Housing	63,344	10,433	0.023393%
Southeast CT Tourism	-	-	0.000000%
Totals	\$ 270,782,086	\$ 40,931,740	100.000000%

See accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
YEAR ENDED JUNE 30, 2021**

General Employees without Social Security

<u>Employer</u>	<u>2021 Actuarial Payroll</u>	<u>2021 Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>
Bridgeport Education	\$ 39,725,957	\$ 6,348,216	27.782794%
Bridgeport Grants	313,878	44,542	0.219514%
Bridgeport City	40,121,038	6,416,918	28.059098%
East Haven Education	4,018,471	687,582	2.810363%
East Haven Town	5,418,392	921,428	3.789413%
New Britain Education	22,331,632	3,671,596	15.617877%
New Britain City	21,781,600	3,521,593	15.233206%
GNH WPCA	6,297,267	1,102,026	4.404064%
Mattabassett District	2,979,390	483,578	2.083670%
Totals	<u>\$ 142,987,625</u>	<u>\$ 23,197,479</u>	<u>100.000000%</u>

See accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
YEAR ENDED JUNE 30, 2021**

Police Officers and Firefighters with Social Security

<u>Employer</u>	<u>2021 Actuarial Payroll</u>	<u>2021 Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>
Beacon Falls Police	\$ 214,765	\$ 58,549	0.459587%
Cromwell Police	2,813,768	633,152	6.021328%
Derby Police	3,984,385	898,651	8.526392%
Easton Police	1,743,487	395,921	3.730978%
Mansfield Fire	1,617,746	357,515	3.461898%
Middlefield Police	-	-	0.000000%
Monroe Police	3,763,367	890,076	8.053424%
Montville Police	2,450,561	546,104	5.244082%
New Fairfield Police	563,911	148,687	1.206742%
Oxford Police	1,653,382	298,754	3.538158%
Plymouth Police	2,782,167	602,340	5.953703%
Putnam Police	1,548,950	318,557	3.314678%
Redding Police	1,913,931	409,467	4.095720%
Southington Fire	3,598,124	748,638	7.699812%
Waterford Fire	1,248,597	256,419	2.671937%
Waterford Police	4,995,802	1,069,819	10.690775%
Weston Police	2,415,109	526,538	5.168217%
Winchester Police	2,304,093	482,949	4.930648%
Windsor Dog	-	13,487	0.000000%
Windsor Locks Police	3,322,252	452,789	7.109459%
Woodbridge Police	2,331,745	505,422	4.989822%
Cromwell Fire	717,580	158,944	1.535587%
Easton Firefighters	746,304	187,922	1.597055%
Totals	<u>\$ 46,730,026</u>	<u>\$ 9,960,700</u>	<u>100.000000%</u>

See accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
YEAR ENDED JUNE 30, 2021**

Police Officers and Firefighters without Social Security

<u>Employer</u>	<u>2021 Actuarial Payroll</u>	<u>2021 Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>
Ansonia Police	\$ 4,392,366	\$ 975,326	2.416785%
Branford Fire	4,610,518	1,060,229	2.536818%
Bridgeport Fire	29,866,091	6,511,490	16.433042%
Bridgeport Police	40,551,682	8,884,194	22.312511%
East Haven Fire	4,523,653	1,120,272	2.489023%
East Haven Police	6,412,156	1,339,964	3.528123%
Hamden Police & Fire	9,960,615	2,258,493	5.480570%
Manchester Fire	8,630,666	2,014,015	4.748800%
New Britain Fire	10,380,044	2,255,499	5.711350%
New Britain Police	15,340,783	3,361,768	8.440868%
New London Fire	6,287,467	1,341,380	3.459516%
New London Fire Chief	-	30,765	0.000000%
New London Police	7,422,252	1,604,512	4.083902%
Seymour Police	4,003,140	809,336	2.202624%
Shelton Police	5,644,365	1,270,407	3.105665%
Southington Police	9,153,849	1,979,528	5.036668%
Stonington Police	3,916,036	919,940	2.154697%
Windsor Police	5,414,320	1,302,147	2.979089%
West Haven Fire	2,595,182	525,104	1.427932%
West Shore Fire District	2,638,955	571,567	1.452017%
Totals	<u>\$ 181,744,140</u>	<u>\$ 40,135,936</u>	<u>100.000000%</u>

See accompanying notes to the Schedules of Employer Allocations.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021**

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
	Net Pension Liability	2021	Changes in Proportion Between Employer Contributions and Proportionate Share of		Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion Between Employer Contributions and Proportionate Share of		Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense		Total Employer Pension Expense	
			Difference Between Expected and Actual Experience	Total Deferred Outflows of Resources		Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources		Contributions	Contributions		
Andover Education	\$ 453,165	\$ 39,448	\$ 60,958	\$ 23,765	\$ 194,141	\$ 124,853	\$ 385,227	\$ 97,940	\$ (24,719)	\$ 73,221	\$ 73,221	
Andover Selectionmen	538,858	46,908	72,485	107,673	230,853	12,605	322,215	116,460	33,653	150,113	150,113	
Ansonia Housing	603,958	52,575	81,242	93,906	88,272	98,580	445,595	130,530	(5,810)	124,720	124,720	
Ansonia Clerical	2,240,105	195,002	301,329	68,060	664,391	327,404	959,689	484,140	(50,511)	433,629	433,629	
Ansonia Town	1,847,234	160,802	248,482	9,068	418,352	269,984	791,378	399,232	(21,719)	377,513	377,513	
Beacon Falls Supervisors	473,904	41,254	63,748	43,253	148,255	69,264	203,027	102,422	7,852	110,274	110,274	
Beacon Falls Town	620,708	54,033	83,495	18,730	156,258	90,720	265,919	134,150	1,311	135,461	135,461	
Bethany Public Works	514,000	44,744	69,141	117,517	231,402	75,124	220,204	111,088	38,155	149,243	149,243	
Bethlehem Public Works	264,914	23,061	35,635	44,117	102,813	38,719	113,493	57,254	11,658	68,912	68,912	
Bozrah Education	480,191	41,801	64,593	46,521	152,915	70,183	205,720	103,781	(8,860)	94,921	94,921	
Bozrah Town	391,927	34,117	52,720	10,333	97,170	57,282	167,906	84,705	(8,302)	76,403	76,403	
Brantford Education	6,503,421	566,125	874,812	52,474	1,493,411	950,513	2,786,146	1,405,545	(200,400)	1,205,145	1,205,145	
Brantford Selectman	7,410,358	645,074	996,809	136,183	1,778,066	1,083,067	3,174,689	1,601,556	(13,272)	1,588,284	1,588,284	
Bridgeport Housing	5,042,227	438,928	678,258	190,345	1,307,531	736,951	2,160,153	1,089,746	(132,577)	957,169	957,169	
Bridgeport Port Authority	102,483	8,921	13,786	3,594	26,301	14,979	43,905	22,149	(3,327)	18,822	18,822	
Bristol Housing	1,493,933	130,047	200,957	66,776	397,780	218,347	640,019	322,875	(13,534)	309,341	309,341	
Canterbury Town	448,481	39,040	60,328	37,322	136,690	65,548	192,135	96,927	4,038	100,965	100,965	
Chester Board of Education	35,568	3,096	4,784	2,557	10,437	5,198	15,238	7,687	678	8,365	8,365	
Clinton Secretarial	1,187,430	103,366	159,728	-	263,094	173,550	608,710	256,632	(42,427)	214,205	214,205	
Clinton Supervisory	850,689	74,053	114,431	62,755	251,239	124,333	364,446	183,854	5,237	189,091	189,091	
Clinton Town	809,180	70,439	108,847	17,448	196,734	118,266	346,663	174,883	(3,887)	170,996	170,996	
Colchester Housing	57,688	5,022	7,760	478	13,260	8,431	24,714	12,468	(1,437)	11,031	11,031	

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer. (11)

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021**

Employer	General Employees with Social Security										Deferred Outflows of Resources					Deferred Inflows of Resources					Deferred Amounts		
	2021 Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion Between Employer Contributions and Proportionate Share of			Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of			Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Contributions	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense					
				Employer	Share of	Resources				Employer	Share of	Resources							Employer	Share of	Resources		
Coventry Housing	\$ 227,983	\$ 19,846	\$ 30,667	\$ 55,964	\$ 106,477	\$ 33,321	\$ 97,671	\$ -	\$ 8,566	\$ 130,992	\$ 49,273	\$ 21,529	\$ 70,802	\$ -	\$ 485,962	\$ 78,938	\$ 564,900						
Danbury Housing	2,248,536	195,736	302,463	207,247	705,446	328,636	963,301	-	50,996	1,300,503	485,962	(14,258)	(14,258)	-	78,938	1,300,503							
Darien Housing	-	-	-	535	535	-	-	-	-	-	-	-	-	-	-	-	-						
Deep River BOE	50,346	4,383	6,772	9,759	20,914	7,358	21,569	21,569	19,322	48,249	10,881	10,881	10,881	10,881	(1,873)	9,008							
Derry Housing	140,169	12,202	18,855	13,955	45,011	20,487	60,050	60,050	97,055	177,592	30,294	30,294	(31,078)	30,294	(59,519)	(784)							
East Haddam Town	185,289	16,129	24,924	1,758	42,811	27,081	79,380	79,380	174,795	281,256	40,045	40,045	(59,519)	40,045	(59,519)	(19,474)							
East Hampton Housing	115,134	10,022	15,487	31,405	56,914	16,827	49,325	49,325	11,716	77,868	24,883	24,883	4,948	24,883	4,948	29,831							
East Hartford Housing	1,249,853	108,800	168,125	-	276,925	182,673	535,453	535,453	167,745	885,871	270,123	270,123	(63,795)	270,123	(63,795)	206,328							
Ellington Education	4,329,975	376,926	582,449	119,160	1,078,535	632,851	1,895,015	1,895,015	168,289	2,656,155	935,811	935,811	82,409	935,811	82,409	1,018,220							
Ellington Lunch	121,884	10,610	16,395	676	27,681	17,814	52,216	52,216	34,555	104,585	26,342	26,342	(14,471)	26,342	(14,471)	11,871							
Ellington Town	518,180	45,108	69,703	1,823	116,634	75,735	221,995	221,995	260,847	568,577	111,991	111,991	(82,808)	111,991	(82,808)	29,183							
Ellington Van Drivers	46,171	4,019	6,211	-	10,230	6,748	19,780	19,780	22,506	49,034	9,979	9,979	(9,310)	9,979	(9,310)	669							
Enfield Housing	689,564	60,027	92,757	35,654	188,438	100,784	295,418	295,418	121,373	517,575	149,031	149,031	(17,857)	149,031	(17,857)	131,174							
Essex BOE	30,458	2,651	4,097	2,492	9,240	4,452	13,049	13,049	22,808	40,309	6,583	6,583	(6,609)	6,583	(6,609)	(26)							
Greenwich Housing	3,064,000	266,722	412,156	215,301	894,179	447,821	1,312,656	1,312,656	23,693	1,784,170	662,204	662,204	57,630	662,204	57,630	719,834							
Griswold Education	4,322,821	376,303	581,487	288,466	1,246,256	631,805	1,851,950	1,851,950	274,920	2,758,675	934,265	934,265	15,921	934,265	15,921	950,186							
Griswold Selectmen	1,198,622	104,340	161,233	85,223	350,796	175,186	513,505	513,505	64,984	753,675	259,051	259,051	17,223	259,051	17,223	276,274							
Groton Housing	-	-	-	-	-	-	-	-	18,891	18,891	-	-	(14,364)	-	(14,364)	-							
Hamden Education	2,684,020	233,645	361,043	876,660	1,471,348	392,285	1,149,868	1,149,868	72,100	1,614,253	580,081	580,081	296,680	580,081	296,680	876,761							
Hamden BOE	4,504,716	392,137	605,955	518,165	1,516,257	658,390	1,929,876	1,929,876	62,062	2,650,328	973,577	973,577	211,934	973,577	211,934	1,185,511							
Hamden Schools	1,049,615	91,369	141,190	33,273	265,832	153,407	449,668	449,668	284,749	887,824	226,847	226,847	(52,636)	226,847	(52,636)	174,211							
Hamden Town	7,448,811	648,421	1,001,981	1,161,209	2,811,611	1,088,687	3,191,163	3,191,163	-	4,279,850	1,609,867	1,609,867	436,838	1,609,867	436,838	2,046,705							
Hartford Housing	3,169,766	275,929	426,383	648,791	1,351,103	463,280	1,357,967	1,357,967	118,918	1,940,165	685,062	685,062	163,534	685,062	163,534	848,596							

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer. (12)

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021**

Employer	General Employees with Social Security				Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense	
	Net Pension Liability	2021	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense	
Hartford Edu.(Local 566)	\$ 10,806,782	\$ 940,734	\$ 1,453,681	\$ 1,453,681	\$ 315,787	\$ 2,710,202	\$ 1,579,474	\$ 4,629,759	\$ 131,922	\$ 6,341,155	\$ 2,335,605	\$ 58,034	\$ 2,393,639	
Hartford Union (Local 818)	194,198	16,905	26,123	26,123	58,498	101,526	28,383	83,197	20,731	132,311	41,971	22,745	64,716	
Hartford City (1716)	11,527,852	1,003,503	1,550,676	1,550,676	213,488	2,767,667	1,684,862	4,938,675	644,046	7,267,583	2,491,445	(387,486)	2,103,959	
Lebanon Town Hall	826,373	71,936	111,160	111,160	144,875	327,971	120,779	354,028	36,820	511,627	178,599	39,614	218,213	
Lebanon Highway	432,129	37,617	58,128	58,128	31,216	126,961	63,158	185,129	64,108	312,395	93,393	(9,397)	83,996	
Lisbon School Dist.	173,922	15,140	23,395	23,395	2,074	40,609	25,420	74,510	1,489	101,419	37,589	(543)	37,046	
Lisbon Town	425,679	37,056	57,261	57,261	5,133	99,450	62,215	182,366	11,995	256,576	91,999	(2,682)	89,317	
Manchester Housing	1,105,090	96,198	148,652	148,652	20,211	265,061	161,515	473,434	65,093	700,042	238,836	(21,027)	217,809	
Mansfield Education	3,740,817	325,639	503,198	503,198	321,339	1,150,176	546,742	1,602,612	227,699	2,377,053	808,480	16,630	825,110	
Mansfield Town	6,386,552	555,951	859,091	859,091	195,699	1,610,741	933,432	2,736,078	135,075	3,804,585	1,380,287	(6,497)	1,373,790	
Meriden Housing	913,422	79,514	122,870	122,870	28,605	230,989	133,502	391,321	108,128	632,951	197,412	(26,354)	171,058	
Middlefield Town	479,947	41,780	64,560	64,560	90,018	196,358	70,147	205,615	76,808	352,570	103,728	(6,989)	96,739	
Middletown Housing	972,097	84,621	130,762	130,762	51,178	266,561	142,078	416,458	19,974	578,510	210,093	7,040	217,133	
Milford Housing	510,769	44,463	68,706	68,706	79,352	192,521	74,852	218,820	53,652	347,124	110,389	9,415	119,804	
Montville Housing	-	-	-	-	387	387	-	-	35,502	35,502	-	(12,562)	(12,562)	
Montville Education	3,471,228	302,172	466,934	466,934	-	769,106	507,340	1,487,117	552,667	2,547,124	750,216	(209,237)	540,979	
Montville Town	4,321,221	376,164	581,272	581,272	104,837	1,062,273	631,571	1,851,265	215,652	2,698,488	933,919	(3,446)	930,473	
Naugatuck Housing	564,324	49,125	75,910	75,910	115,049	240,084	82,479	241,764	27,049	351,292	121,964	24,791	146,755	
New Britain Housing	1,441,559	125,488	193,912	193,912	54,672	374,072	210,692	617,582	116,689	944,963	311,555	(33,538)	278,017	
New London Housing	143,940	12,530	19,362	19,362	-	31,892	21,038	61,665	157,064	239,767	31,109	(82,779)	(51,670)	
New London Public Works	4,149,003	361,172	558,106	558,106	115,881	1,035,159	606,401	1,777,484	656,063	3,039,948	896,699	(91,391)	805,308	
Norwalk Housing	1,708,322	148,710	229,796	229,796	270,253	648,759	249,881	731,866	170,566	1,152,113	369,209	1,758	370,967	
Oxford Education	3,515,830	306,054	472,934	472,934	34,800	813,788	513,859	1,506,225	16,146	2,036,230	759,855	16,839	776,694	

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer. (13)

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021**

Employer	General Employees with Social Security				Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
	Net Pension Liability	2021	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion Between Employer Contributions and Proportionate Share of		Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion Between Employer Contributions and Proportionate Share of		Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Total Employer Pension Expense	
					Employer Contributions	Proportionate Share of				Employer Contributions	Proportionate Share of					
Oxford Town	\$ 2,564,175	\$ 223,212	\$ 223,212	\$ 344,921	\$ 91,111	\$ 659,244	\$ 374,769	\$ 1,098,524	\$ 157,199	\$ 1,630,492	\$ 554,180	\$ 16,687	\$ 570,867	\$ 16,687	\$ 570,867	
Southington Health District	296,899	25,845	25,845	39,938	117,359	183,142	43,393	127,195	63,706	234,294	64,167	25,710	89,877	25,710	89,877	
Portland Housing	241,971	21,064	21,064	32,549	64,878	118,491	35,363	103,663	24,966	163,994	52,296	17,344	69,640	17,344	69,640	
Preston Town	908,947	79,124	79,124	122,268	267,126	468,518	132,848	389,404	121,233	643,485	196,445	39,474	235,919	39,474	235,919	
Prospect Public Works	510,109	44,405	44,405	68,618	20,995	134,018	74,555	218,537	6,558	299,650	110,247	14,674	124,921	14,674	124,921	
Pulham Housing	657,341	57,222	57,222	88,423	41,517	187,162	96,074	281,613	9,228	386,915	142,067	17,161	159,228	17,161	159,228	
Redding Education	2,395,509	208,530	208,530	322,233	16,351	547,114	350,118	1,026,266	150,911	1,527,295	517,727	(26,918)	490,809	(26,918)	490,809	
Redding Town	2,258,419	196,596	196,596	303,793	33,842	534,231	330,081	967,535	95,091	1,392,707	488,099	(23,682)	464,417	(23,682)	464,417	
Seymour Housing	483,838	42,118	42,118	65,084	81,429	188,631	70,716	207,282	93,879	371,877	104,569	(12,155)	92,414	(12,155)	92,414	
Seymour Education	3,562,341	310,103	310,103	479,190	193,950	983,243	520,657	1,526,151	318,953	2,365,761	769,907	(9,687)	760,220	(9,687)	760,220	
Seymour Town	2,929,520	255,016	255,016	394,066	106,267	755,349	428,166	1,255,043	301,045	1,984,254	633,140	(59,627)	573,513	(59,627)	573,513	
Shelton Housing	61,190	5,327	5,327	8,231	2,182	15,740	8,943	26,215	7,447	42,605	13,225	(1,342)	11,883	(1,342)	11,883	
Southington Housing	-	-	-	-	34,294	34,294	-	-	-	270,903	270,903	-	(69,207)	(69,207)	(69,207)	
Southington Dog	144,240	12,556	12,556	19,403	55,814	87,773	21,082	61,794	28,475	111,351	31,174	10,256	41,430	10,256	41,430	
Southington Education	12,782,252	1,112,699	1,112,699	1,719,412	480,601	3,312,712	1,868,200	5,476,075	125,716	7,469,991	2,762,551	238,651	3,001,202	238,651	3,001,202	
Southington Lunch	445,136	38,749	38,749	59,878	47,083	145,710	65,059	190,702	32,795	288,556	96,205	2,168	98,373	2,168	98,373	
Southington Sewer	878,015	76,432	76,432	118,107	141,080	335,619	128,327	376,153	150,954	655,434	189,760	9,725	199,485	9,725	199,485	
Southington Town	8,496,717	739,642	739,642	1,142,941	394,349	2,276,932	1,241,844	3,640,099	226,501	5,108,444	1,836,344	(45,109)	1,888,065	(45,109)	1,888,065	
Southington Water	1,544,418	134,442	134,442	207,748	92,775	434,965	225,726	661,648	282,358	1,169,732	333,786	(45,109)	288,677	(45,109)	288,677	
Stamford Water	4,370,760	380,476	380,476	587,935	306,860	1,275,271	638,812	1,872,488	28,831	2,540,131	944,626	102,154	1,046,780	102,154	1,046,780	
Stratford Housing	1,209,329	105,273	105,273	162,674	56,909	324,856	176,750	518,092	57,686	752,528	261,365	485	261,850	485	261,850	
Thompson Town	1,559,012	135,712	135,712	209,711	698,288	1,043,711	227,859	667,900	21,259	917,018	336,940	222,855	559,795	222,855	559,795	
Tolland Cnty Mutual Aid	734,727	63,958	63,958	98,832	23,464	186,254	107,385	314,766	44,817	466,968	158,792	7,178	165,970	7,178	165,970	

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer. (14)

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021**

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
	Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Torrington Housing	\$ 542,576	\$ 47,231	\$ 72,985	\$ 23,516	\$ 143,732	\$ 79,301	\$ 232,446	\$ 23,294	\$ 117,264	\$ (10,677)	\$ 106,587
Rockville (Vernon) Hsg.	604,903	52,657	81,369	42,649	176,675	88,410	259,148	225,408	130,734	(60,780)	69,954
Wallingford HA	595,071	51,801	80,046	62,516	194,363	86,973	254,936	7,520	128,609	29,672	158,281
Waterford LC1303	3,507,612	305,339	471,829	26,390	803,558	512,658	1,502,705	98,979	758,079	2,248	760,327
Waterford Custodial	1,788,782	155,714	240,619	103,296	499,629	261,441	766,336	70,363	386,599	17,751	398,350
Waterford Local #61	696,918	60,667	93,746	1,051	155,464	101,859	298,568	12,178	412,605	(1,601)	149,020
Waterford Cafe 224	304,222	26,483	40,923	53,395	120,801	44,464	130,332	21,077	65,750	3,633	69,363
Waterford Para-Pro's	1,546,179	134,595	207,985	95,793	438,373	225,983	662,402	243,582	334,166	(14,601)	319,565
Waterford Non-union	1,727,627	150,391	232,393	47,873	430,657	252,503	740,137	24,039	373,382	20,329	393,711
Waterford Government	1,546,686	134,640	208,053	98,970	441,663	226,057	662,619	126,278	334,276	(14,271)	320,005
Waterford Town	2,319,823	201,941	312,052	20,464	534,457	339,055	993,841	203,690	501,369	(54,016)	447,353
Watertown Town Supv.	75,796	6,598	10,196	2,349	19,143	11,078	32,472	68,963	16,381	(56,555)	(40,174)
Watertown Town	419,033	36,477	56,367	47,099	139,943	61,244	179,519	118,818	90,563	(20,521)	70,042
West-Hartford Housing	1,446,290	125,900	194,549	150,348	470,797	211,384	619,609	30,664	861,657	49,506	362,084
West-Haven Housing	2,193,082	190,909	295,004	166,019	651,932	320,532	939,544	-	473,978	81,356	555,334
Weston Education	4,437,632	386,297	596,931	30,017	1,013,245	648,566	1,901,137	545,316	959,079	(138,686)	820,393
Weston Highway	884,141	76,965	119,931	138,890	334,786	129,222	378,777	123,584	191,084	(21,076)	170,008
Weston Salary	1,534,402	133,570	206,401	37,962	377,933	224,262	657,357	132,794	331,621	(17,190)	314,431
Weston Town	2,595,264	225,919	349,104	96,506	671,529	379,313	1,111,843	79,500	560,899	4,932	565,831
Wethersfield Housing	413,595	36,004	55,635	57,910	149,549	60,449	177,189	40,546	89,388	3,351	92,739

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer. (15)

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021**

Employer	General Employees with Social Security		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense	
	Net Pension Liability	2021	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Total Employer Pension Expense	
Winchester Housing	\$ 76,503	\$ 6,660	\$ 10,291	\$ 49,291	\$ 66,242	\$ 11,181	\$ 32,775	\$ 19,138	\$ 63,094	\$ 16,534	\$ 7,922	\$ 24,456		
Windsor Locks Housing	169,652	14,768	22,821	25,466	63,055	24,796	72,681	23,733	121,210	36,666	(5,440)	31,226		
Windsor Locks Edu.	2,553,785	222,308	343,524	48,820	614,652	373,250	1,094,073	40,221	1,507,544	551,934	(4,353)	547,581		
Windsor Locks Para's	1,215,296	105,792	163,476	53,701	322,969	177,623	520,648	154,995	853,266	262,655	(16,671)	245,984		
Windsor Locks Town	3,356,679	292,200	451,526	100,144	843,870	490,598	1,438,043	428,510	2,357,151	725,459	(55,052)	670,407		
Woodbridge Education	1,656,878	144,232	222,876	104,702	471,810	242,162	709,827	257,962	1,209,951	358,091	(31,372)	326,719		
Woodbridge Town	3,203,066	276,828	430,862	79,464	789,154	468,147	1,372,233	222,916	2,063,296	692,259	(13,147)	679,112		
Woodstock Education	707,059	61,550	95,110	33,705	190,365	103,341	302,913	21,053	427,307	152,812	12,309	165,121		
Woodstock Town	894,010	77,824	120,258	53,739	251,821	130,665	383,005	106,988	620,658	193,217	(36,116)	157,099		
Norwich Housing	1,375,145	119,707	184,978	144,385	449,070	200,985	589,129	1,211	791,325	297,202	52,439	349,641		
District #4 - Custodians	481,840	41,944	64,815	19,437	126,196	70,424	206,426	97,660	374,510	104,137	(21,394)	82,743		
District #4 - B. of Ed	236,101	20,553	31,759	60,950	113,262	34,508	101,149	5,233	140,890	51,027	14,537	65,564		
District #4 - Non-Cert.	782,533	68,120	105,263	148,873	322,256	114,372	335,247	91,579	541,198	169,124	10,019	179,143		
District #4 - Secretarial	367,315	31,975	49,410	-	81,385	53,685	157,362	75,459	286,506	79,386	(25,248)	54,138		
Regional District 16	122,366	10,652	16,460	15,905	43,017	17,885	52,423	7,539	77,847	26,446	687	27,133		
Regional District 19	1,502,202	130,767	202,070	-	332,837	219,556	643,562	255,315	1,118,433	324,662	(84,668)	239,994		
Watertown Fire District	385,236	33,535	51,820	17,595	102,950	56,304	165,040	24,402	245,746	83,259	(4,599)	78,660		
Westport Health Dept.	693,905	60,405	93,341	97,252	250,998	101,418	297,277	38,453	437,148	149,969	3,668	153,637		
East Shore Health District	806,887	70,240	108,539	117,587	296,366	117,931	345,680	-	463,611	174,388	56,998	231,386		
L. Naugatuck Valley Health	934,901	81,383	125,759	116,477	323,619	136,641	400,523	134,026	671,190	202,054	(12,129)	189,925		
Quinnipiac Valley Health	741,491	64,547	99,742	273,839	438,128	108,373	317,664	29,295	455,332	160,254	59,013	219,267		
Uncas Health District	629,162	54,769	84,632	93,167	232,968	91,956	269,541	49,487	410,984	135,977	14,035	150,012		
Willimantic Housing	1,080,641	94,070	145,363	83,680	323,113	157,942	462,960	38,446	659,348	233,552	(4,540)	229,012		

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer. (16)

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021**

Employer	General Employees with Social Security			Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense	
	Net Pension Liability	2021	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense
					Employer Contributions	Share of			Employer Contributions	Share of	Employer Contributions	Share of			
Jewett City Street	\$ 142,553	\$ 12,409	\$ 12,409	\$ 19,176	\$ 13,807	\$ 45,392	\$ 20,835	\$ 61,071	\$ 26,569	\$ 108,475	\$ 30,809	\$ (15,556)	\$ 15,251	\$ (15,556)	\$ 15,251
Southeast Ct. Planning	558,133	48,586	48,586	75,078	134,867	259,531	81,574	239,111	8,259	328,944	120,626	33,107	153,733	33,107	153,733
Southeast Ct Water	427,443	37,209	37,209	57,498	11,037	105,744	62,473	183,122	20,093	265,688	92,381	(3,299)	89,082	(3,299)	89,082
South Norwalk Electric	766,846	66,754	66,754	103,153	26,072	195,979	112,079	328,526	173,445	614,050	165,734	(42,230)	123,504	(42,230)	123,504
Norwalk 1st Tax Dist.	2,076,429	180,754	180,754	279,312	307,877	767,943	303,482	889,568	52,011	1,245,061	448,766	71,777	520,543	71,777	520,543
Norwalk 2nd Tax Dist.	2,885,196	251,157	251,157	388,104	492,856	1,132,117	421,688	1,236,054	126,539	1,784,281	623,560	88,368	711,928	88,368	711,928
Connecticut Housing	55,366	4,820	4,820	7,448	12,876	25,144	8,092	23,719	94,177	125,988	11,966	(25,272)	(13,306)	(25,272)	(13,306)
Southeast CT Tourism	-	-	-	-	-	-	-	-	22,532	22,532	-	-	(24,492)	(24,492)	(24,492)
Total	\$ 236,676,509	\$ 20,602,770	\$ 20,602,770	\$ 31,836,687	\$ 15,122,851	\$ 67,562,308	\$ 34,591,642	\$ 101,395,150	\$ 16,105,417	\$ 152,092,209	\$ 51,151,466	\$ 218,361	\$ 51,369,827	\$ 218,361	\$ 51,369,827

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer. (17)

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021**

Division	2021 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
		Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts in from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Bridgeport Education	\$ 52,051,048	\$ 6,112,659	\$ 6,751,561	\$ -	\$ 12,864,220	\$ 1,917,346	\$ 22,358,129	\$ 4,130,005	\$ 28,405,480	\$ 11,240,356	\$ (1,813,853)	\$ 9,426,503
Bridgeport Grants	411,259	48,297	53,345	26,486	128,128	15,149	176,653	183,962	375,764	88,811	(63,964)	24,847
Bridgeport City	52,568,704	6,173,450	6,818,706	2,991,809	15,983,965	1,936,415	22,580,484	263,529	24,780,428	11,352,143	1,003,352	12,355,495
East Haven Education	5,265,213	618,325	682,953	108,259	1,409,537	193,949	2,261,632	65,095	2,520,676	1,137,016	54,228	1,191,244
East Haven Town	7,099,463	833,731	920,874	157,589	1,912,194	261,515	3,049,520	224,070	3,535,105	1,533,120	(11,427)	1,521,693
New Britain Education	29,260,083	3,436,183	3,795,336	1,532,227	8,763,746	1,077,821	12,568,445	242,375	13,888,641	6,318,677	565,658	6,884,335
New Britain City	28,539,402	3,351,549	3,701,856	590,873	7,644,278	1,051,274	12,258,882	163,388	13,473,544	6,163,047	270,248	6,433,295
GNH WPCA	8,251,011	968,965	1,070,242	248,316	2,287,523	303,933	3,544,159	170,317	4,018,409	1,781,795	71,076	1,852,871
Mattabassett District	3,903,755	458,441	506,357	74,707	1,039,505	143,798	1,876,828	73,874	1,894,500	843,011	21,217	864,228
Total	\$ 187,349,938	\$ 22,001,600	\$ 24,301,230	\$ 5,730,266	\$ 52,033,096	\$ 6,901,200	\$ 80,474,732	\$ 5,516,615	\$ 92,892,547	\$ 40,457,976	\$ 96,535	\$ 40,554,511

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.
(18)

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021**

Division	2021 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
		Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investments Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts in from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	
Beacon Falls Police	\$ 231,629	\$ 18,015	\$ 30,216	\$ 19,498	\$ 67,729	\$ 31,310	\$ 101,904	\$ 126,176	\$ 259,390	\$ 38,956	\$ (31,832)	\$ 7,124
Cromwell Police	3,034,709	236,027	395,880	129,217	761,124	410,210	1,335,100	146,017	1,891,327	510,387	(17,223)	493,164
Derby Police	4,297,244	334,222	560,579	178,884	1,073,685	580,871	1,890,545	67,489	2,538,905	722,724	71,508	794,232
Easton Police	1,880,388	146,249	245,298	62,813	454,360	254,177	827,264	72,850	1,154,291	316,250	16,122	332,372
Mansfield Fire	1,744,773	135,701	227,607	175,739	539,047	235,846	767,602	21,849	1,025,297	293,442	67,896	361,338
Middlefield Police	-	-	-	-	-	-	-	-	-	-	-	-
Monroe Police	4,058,872	315,682	529,483	259,659	1,104,824	548,649	1,785,674	322,203	2,656,526	682,634	(46,043)	636,591
Montville Police	2,642,982	205,560	344,779	97,583	647,922	357,259	1,162,763	219,742	1,739,764	444,505	(24,426)	420,079
New Fairfield Police	608,190	47,302	79,339	207,015	333,656	82,211	267,569	128,473	478,253	102,287	18,362	120,649
Oxford Police	1,783,208	138,690	232,621	593,986	965,297	241,041	784,511	-	1,025,552	299,906	229,390	529,296
Plymouth Police	3,000,626	233,376	391,434	216,402	841,212	405,603	1,320,106	-	1,725,709	504,655	74,689	579,344
Putnam Police	1,670,576	129,930	217,928	63,800	411,658	225,816	734,959	40,461	1,001,236	280,963	34,686	315,649
Redding Police	2,064,215	160,546	269,279	103,597	533,422	279,026	908,138	160,152	1,347,316	347,166	(3,269)	343,897
Southington Fire	3,880,654	301,821	506,235	183,236	991,292	524,559	1,707,268	57,896	2,289,723	652,661	68,228	720,889
Waterford Fire	1,346,638	104,736	175,670	416,130	696,536	182,029	592,445	9,094	783,568	226,482	132,867	359,349
Waterford Police	5,388,079	419,062	702,880	322,984	1,444,926	728,322	2,370,450	248,016	3,346,788	906,184	116,538	1,022,722
Weston Police	2,604,747	202,586	339,792	304,906	847,284	352,091	1,145,941	12,414	1,510,446	438,075	98,112	536,187
Winchester Police	2,485,014	193,274	324,172	241,137	758,583	335,906	1,093,266	7,548	1,436,720	417,938	119,663	537,601
Windsor Dog	-	-	-	4,145	4,145	-	-	82,443	82,443	-	(22,534)	(22,534)
Windsor Locks Police	3,583,120	278,680	467,421	240,085	986,186	484,340	1,576,370	167,546	2,228,256	602,620	62,344	664,964
Woodbridge Police	2,514,837	195,594	328,063	189,208	712,865	339,938	1,106,386	638,058	2,084,382	422,953	(60,061)	362,892
Cromwell Fire	773,926	60,193	100,959	157,859	319,011	104,614	340,484	141,748	586,846	130,161	35,051	165,212
Easton Firefighters	804,905	62,602	105,001	62,688	230,291	108,801	354,113	86,191	549,105	135,371	6,976	142,347
Total	\$ 50,399,332	\$ 3,919,848	\$ 6,574,636	\$ 4,230,571	\$ 14,725,055	\$ 6,812,619	\$ 22,172,858	\$ 2,756,366	\$ 31,741,843	\$ 8,476,320	\$ 947,044	\$ 9,423,364

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer. (19)

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021**

Division	2021 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense from Changes in Deferred Amounts			
		Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected Investment Earnings on Pension Plan	Changes in Proportion Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan Expense	Total Deferred Contributions and Proportionate Share of Contributions	Proportion Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Ansonia Police	\$ 5,693,324	\$ 943,771	\$ 562,233	\$ 48,988	\$ 1,554,992	\$ 377,840	\$ 2,075,271	\$ 402,830	\$ 2,855,941	\$ 1,217,499	\$ (72,688)	\$ 1,144,801	
Brantford Fire	5,976,091	990,645	590,157	179,414	1,760,216	396,605	2,178,342	108,656	2,683,603	1,277,968	(8,053)	1,269,915	
Bridgeport Fire	38,712,023	6,417,216	3,822,926	1,107,424	11,347,566	2,569,138	14,110,901	-	16,680,039	8,278,444	475,143	8,753,587	
Bridgeport Police	52,562,540	8,713,189	5,190,705	777,897	14,681,791	3,488,332	19,159,547	1,567,246	24,215,125	11,240,333	108,942	11,349,275	
East Haven Fire	5,863,498	971,981	579,038	229,291	1,780,310	389,133	2,137,301	1,173,184	3,699,618	1,253,891	(251,781)	1,002,110	
East Haven Police	8,311,351	1,377,756	820,770	657,435	2,855,961	551,586	3,029,566	548,255	4,129,407	1,777,356	(188,272)	1,589,084	
Hamden Police & Fire	12,910,814	2,140,200	1,274,981	1,411,010	4,826,191	856,831	4,706,115	-	5,562,946	2,760,937	618,689	3,379,636	
Manchester Fire	11,186,952	1,854,439	1,104,744	9,828	2,969,011	742,426	4,077,750	254,981	5,075,157	2,392,284	(82,194)	2,310,100	
New Britain Fire	13,454,472	2,230,321	1,328,669	353,489	3,912,479	892,911	4,904,283	149,395	5,946,589	2,877,196	(6,408)	2,870,788	
New Britain Police	19,684,515	3,296,217	1,963,654	456,779	5,716,650	1,319,643	7,248,095	849,404	9,417,142	4,252,241	(406,890)	3,845,351	
New London Fire	8,149,730	1,350,965	804,810	435,818	2,591,593	540,860	2,970,655	205,289	3,716,804	1,742,794	25,158	1,767,952	
New London Fire Chief	-	-	-	38,090	-	-	-	51,215	51,215	-	(19,942)	(19,942)	
New London Police	9,620,623	1,594,792	950,065	-	2,544,857	638,476	3,506,808	793,017	4,938,301	2,057,340	(336,004)	1,721,336	
Seymour Police	5,188,816	860,140	512,411	215,585	1,598,136	344,358	1,891,373	322,774	2,558,505	1,109,612	(108,673)	1,000,939	
Shelton Police	7,316,148	1,212,784	722,491	-	1,935,275	485,539	2,666,805	950,069	4,102,413	1,564,535	(400,553)	1,163,982	
Southington Police	11,865,095	1,966,854	1,171,713	627,766	3,766,333	787,431	4,324,941	-	5,112,372	2,537,313	232,348	2,769,661	
Stonington Police	5,075,912	841,424	501,261	78,918	1,421,603	336,865	1,850,218	634,707	2,821,790	1,085,468	(192,163)	893,305	
Windsor Police	7,017,968	1,163,355	693,045	715,435	2,571,835	465,750	2,558,116	889,046	3,912,912	1,500,770	(222,727)	1,278,043	
West Haven Fire	3,363,841	557,617	332,189	581,512	1,471,318	223,243	1,226,152	35,493	1,484,888	719,347	150,526	869,873	
West Shore Fire District	3,420,579	567,023	337,792	15,602	920,417	227,008	1,246,834	257,414	1,731,256	731,480	(95,252)	636,228	
Total	\$ 235,574,292	\$ 39,050,689	\$ 23,263,654	\$ 7,940,281	\$ 70,254,624	\$ 15,633,975	\$ 85,869,073	\$ 9,192,975	\$ 110,696,023	\$ 50,376,818	\$ (780,794)	\$ 49,596,024	
CMERS Grand Total	\$ 710,000,071	\$ 85,574,907	\$ 85,976,207	\$ 33,023,989	\$ 204,575,083	\$ 63,939,436	\$ 289,911,813	\$ 33,571,973	\$ 387,422,622	\$ 150,462,580	\$ 481,146	\$ 150,943,726	

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer. (20)

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 1 DESCRIPTION OF PLANS

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

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

Plan Description

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

The plan has 4 sub plans as follows:

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

Benefit provisions

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

General Employees

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

Police Officers and Firefighters

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

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

For members covered by social security, the benefit is 1.5% of the average final compensation not in excess of the year's breakpoint plus 2% of average final compensation in excess of the year's breakpoint, times years of service.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 1 DESCRIPTION OF PLANS (CONTINUED)

Benefit Provisions (Continued)

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

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

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

Disability Retirement: Employees are eligible for service-related disability benefits from being permanently or totally disabled from engaging in the service of the municipality in the position in which such member has been employed provided such disability has arisen out of and in the course of employment with the municipality. Disability due to hypertension or heart disease, in the case of police officers and firefighters, who began employment prior to July 1, 1996, is presumed to have been suffered in the line of duty. Disability benefits are calculated based on compensation and service to the date of the disability with a minimum benefit of 50% of compensation at the time of disability.

Employees are eligible for nonservice-related disability benefits with 10 years of service and being permanently or totally disabled from engaging in gainful employment in the service of the municipality in the position in which such member has been employed. Disability benefits are calculated based on compensation and service to the date of the disability.

Pre-Retirement Death Benefit: The plan also offers a lump-sum return of contributions with interest or if vested and married, the surviving spouse will receive a lifetime benefit.

Contributions

Contributions are established by the Statutes as follows:

Employer

Participating municipalities make annual contributions consisting of a normal cost contribution, a contribution for the amortization of the net unfunded accrued liability and a prior service amortization payment which covers the liabilities of the system not met by member contributions. There is also an annual administrative fee per active & retired member.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 1 DESCRIPTION OF PLANS (CONTINUED)

Contributions (Continued)

Employees

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

Employees covered by social security are required to contribute 3.25% of compensation up to the social security taxable wage base plus 6.0% of compensation, if any, in excess of such base.

NOTE 2 MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The schedules are presented in accordance with the standards issued by the Governmental Accounting Standards Board (GASB), which is the nationally accepted standard setting body for establishing accounting principles generally accepted in the United States of America for governmental entities. As prescribed by GASB they are reported using the economic resources measurement focus and the accrual basis of accounting.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of CMERS and additions to/deductions from CMERS' fiduciary net position have been determined on the same basis as they are reported in the State of Connecticut's Annual Comprehensive Financial Report (ACFR) which includes CMERS as a pension trust fund. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

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

Allocation Methodology

Each individual employer's proportionate share in the Schedule of Employer Allocations was calculated based upon a pro rata share of the 2021 actuarial (expected) payroll amounts reported by participating employers. Expected payroll adjusts actual payroll for known changes in the status of employees, annualized salaries for partial year employees and anticipated salary increases.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 3 COLLECTIVE NET PENSION LIABILITY OF PARTICIPATING EMPLOYERS

The following table presents the components of the June 30, 2021 collective net pension liability.

Employers' total pension liability	\$ 4,077,803,534
Plan fiduciary net position	3,367,803,463
Total employers' net pension liability	<u>\$ 710,000,071</u>
Fiduciary net position as a percentage of total pension liability	<u>82.59%</u>

Net pension liability (asset) by sub plan:

General employees with social security	\$ 236,676,509
General employees without social security	187,349,938
Police officers and firefighters with social security	50,399,332
Police officers and firefighters without social security	235,574,292
Total employers' net pension liability	<u>\$ 710,000,071</u>

The collective total pension liability as of June 30, 2021 is based upon the June 30, 2021 actuarial valuation. The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2012 through June 30, 2017.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2021, using the following actuarial assumptions, applied to all periods included in the measurement period:

- Inflation - 2.5%
- Long- Term Investment Rate of Return, net of pension plan investment expense, including inflation – 7.00%
- Salary increase - 3.50-10.00%, including inflation
- Mortality rates - For the period after retirement and for dependent beneficiaries, mortality rates were based on the RP-2014 Combined Mortality Table adjusted to 2006 and projected to 2015 with Scale MP-2017 and projected to 2022 with Scale BB for General Employees and the RP-2014 Blue Collar Mortality Table adjusted to 2006 and projected to 2015 with Scale MP-2017 and projected to 2022 with Scale BB for Police and Fire. For disabled retirees, the RP-2014 Disabled Mortality Table projected with Scale BB to 2020 was used. The static projection produces sufficient margin in the mortality rates to reflect future improvement in our judgement.
- Future Cost-of-Living adjustments for members who retire on or after January 1, 2002 are 60% of the annual increase in the CPI up to 6%. The minimum annual COLA is 2.5%; the maximum is 6%.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 3 COLLECTIVE NET PENSION LIABILITY OF PARTICIPATING EMPLOYERS
(CONTINUED)**

Long-Term Rate of Return

The long-term expected rate of return on pension plan investments was determined using a statistical analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the plan's target asset allocation as of June 30, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Allocation</u>	<u>Long-Term Target Expected Real Rate of Return</u>
Domestic Equity	20%	5.3%
Developed Market International	11%	5.1%
Emerging Market International	9%	7.4%
Core Fixed Income	16%	1.6%
Inflation Linked Bond	5%	1.3%
Emerging Market Debt	5%	2.9%
High Yield Bond	6%	3.4%
Real Estate	10%	4.7%
Private Equity	10%	7.3%
Alternative Investments	7%	3.2%
Liquidity Fund	1%	0.9%
Total	<u>100%</u>	

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the actuarial determined rates in future years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 3 COLLECTIVE NET PENSION LIABILITY OF PARTICIPATING EMPLOYERS
(CONTINUED)**

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

The following presents the net pension liability, calculated using the discount rate of 7.00% as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease	Current Discount	1% Increase
	6.00%	7.00%	8.00%
<u>Net pension liability by sub plan:</u>			
General employees with social security	\$ 395,022,790	\$ 236,676,509	\$ 100,336,329
General employees without social security	314,832,775	187,349,938	74,458,397
Police officers and firefighters with social security	88,270,683	50,399,332	18,439,924
Police officers and firefighters without social security	399,143,531	235,574,292	94,561,202
Total	<u>\$ 1,197,269,779</u>	<u>\$ 710,000,071</u>	<u>\$ 287,795,852</u>

NOTE 4 AVERAGE REMAINING SERVICE LIFE

GASB 68 requires that changes arising from differences between expected and actual experience or from changes in actuarial assumptions be recognized in pension expense over the average remaining service life of all employees provided with benefits through the pension plan (active and inactive). This is to consider these differences on a pooled basis, rather than an individual basis, to reflect the expected remaining service life of the entire pool of employees with the understanding that inactive employees have no remaining service period. As of June 30, 2021, the average of the expected remaining service lives of all employees calculated by our external actuaries is 4.55 years.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 5 COLLECTIVE DEFERRED OUTFLOWS AND DEFERRED INFLOWS OF RESOURCES

The following table provides the collective deferred outflows/(inflows) of resources, as of June 30, 2021, that will be recognized in pension expense in future years:

Year Ended June 30:	General Employees with Social Security	General Employees without Social Security	Police Officers and Firefighters with Social Security	Police Officers and Firefighters without Social Security
2022	\$ 11,462,705	\$ 16,351,443	\$ 559,229	\$ 12,106,265
2023	(35,053,334)	(14,484,919)	(4,962,864)	(11,786,828)
2024	(28,047,396)	(17,731,346)	(5,747,408)	(16,844,822)
2025	(32,891,876)	(24,994,629)	(6,865,745)	(23,916,014)
Thereafter	-	-	-	-
Total	<u>\$ (84,529,901)</u>	<u>\$ (40,859,451)</u>	<u>\$ (17,016,788)</u>	<u>\$ (40,441,399)</u>

NOTE 6 COLLECTIVE PENSION EXPENSE

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

	Total	General Employees with Social Security	General Employees without Social Security	Police Officers and Firefighters with Social Security	Police Officers and Firefighters without Social Security
Service Cost at end of year	\$ 87,646,011	\$ 29,604,413	\$ 19,208,802	\$ 7,087,385	\$ 31,745,411
Interest on the TPL and net cash flow	263,242,320	92,691,727	73,485,328	19,994,805	77,070,460
Member contributions	(32,661,758)	(9,687,828)	(9,044,279)	(2,155,614)	(11,774,037)
Projected earnings on plan investments	(189,557,694)	(66,688,466)	(53,674,704)	(14,609,499)	(54,585,025)
Expensed portion of current-period difference between expected and actual experience in the total pension liability	14,792,645	2,194,956	4,044,080	1,104,183	7,449,426
Expensed portion of current-period differences between actual and projected earnings on plan investments	(96,656,136)	(33,976,277)	(27,212,689)	(7,437,356)	(28,029,814)
Other	(290,322)	(102,585)	(83,049)	(22,307)	(82,381)
Recognition of beginning deferred outflows of resources as pension expense	155,121,535	60,597,128	42,764,693	9,977,424	41,782,290
Recognition of beginning deferred inflows of resources as pension expense	<u>(51,174,021)</u>	<u>(23,481,602)</u>	<u>(9,030,206)</u>	<u>(5,462,701)</u>	<u>(13,199,512)</u>
Collective Pension expense	<u>\$ 150,462,580</u>	<u>\$ 51,151,466</u>	<u>\$ 40,457,976</u>	<u>\$ 8,476,320</u>	<u>\$ 50,376,818</u>

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 7 ADDITIONAL FINANCIAL AND ACTUARIAL INFORMATION

The net pension liability, pension expense and deferred outflows and inflows of resources presented in this report have been determined based on CMERS' fiduciary net position included in the State of Connecticut ACFR as of and for the year ended June 30, 2021, which was audited by the State of Connecticut Auditors of Public Accounts. CMERS is included in the State of Connecticut's ACFR as a pension trust fund.

Additional financial information supporting the preparation of the Schedules of Employer Allocations and the Schedules of Pension Amounts by Employer (including the disclosure of the net pension liability (asset) and the unmodified audit opinion on the State of Connecticut's financial statements) is located in the State of Connecticut's ACFR for the fiscal year ended June 30, 2021. The State of Connecticut ACFR is available at www.osc.ct.gov/reports. The supporting actuarial information is included in the June 30, 2021, GASB Statements No. 68 Report for the Connecticut Municipal Employees' Retirement System. The additional financial and actuarial information is available at www.osc.ct.gov/rbsd/cmers/plandoc or by contacting the Connecticut Municipal Employees Retirement System at: 55 Elm Street, Hartford, CT 06106, by e-mailing osc.generalinfocmers@ct.gov or by calling (860) 702-3480.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES BY EMPLOYER
TO BE RECOGNIZED IN PENSION EXPENSE
FIVE YEARS AND IN THE AGGREGATE THEREAFTER
(UNAUDITED)**

General Employees With Social Security

Employer	FY2022	FY2023	FY2024	FY2025	FY2026	Thereafter
Andover Education	\$ (1,881)	\$ (101,894)	\$ (87,402)	\$ (69,879)	\$ -	\$ -
Andover Selectmen	59,562	(42,748)	(36,399)	(75,566)	-	-
Ansonia Housing	23,728	(81,113)	(65,912)	(94,575)	-	-
Ansonia Clerical	54,247	(368,463)	(307,619)	(344,279)	-	-
Ansonia Town	64,953	(301,940)	(246,061)	(263,928)	-	-
Beacon Falls Supervisors	29,584	(63,429)	(51,569)	(60,263)	-	-
Beacon Falls Town	29,911	(86,455)	(76,562)	(87,964)	-	-
Bethany Public Works	63,568	(32,864)	(32,376)	(68,314)	-	-
Bethlehem Public Works	25,050	(25,459)	(19,183)	(31,508)	-	-
Bozrah Education	8,855	(106,362)	(99,702)	(92,282)	-	-
Bozrah Town	11,225	(75,068)	(63,970)	(63,620)	-	-
Branford Education	122,037	(1,151,636)	(932,756)	(999,594)	-	-
Branford Selectman	349,254	(1,035,417)	(872,647)	(1,029,767)	-	-
Bridgeport Housing	88,891	(987,140)	(767,676)	(806,584)	-	-
Bridgeport Port Authority	1,854	(16,987)	(14,839)	(16,039)	-	-
Bristol Housing	46,027	(261,135)	(207,736)	(231,690)	-	-
Canterbury Town	26,205	(54,192)	(45,331)	(63,273)	-	-
Chester Board of Education	2,582	(4,604)	(3,849)	(4,655)	-	-
Clinton Secretarial	13,810	(216,652)	(179,029)	(184,437)	-	-
Clinton Supervisory	46,762	(99,547)	(100,635)	(117,179)	-	-
Clinton Town	34,859	(119,465)	(102,553)	(114,172)	-	-
Colchester Housing	1,364	(9,304)	(7,832)	(8,562)	-	-
Coventry Housing	32,899	(13,376)	(14,696)	(29,342)	-	-
Danbury Housing	186,045	(253,458)	(223,434)	(304,210)	-	-
Darien Housing	(14,381)	(14,036)	(14,248)	(7,796)	-	-
Deep River BOE	890	(7,935)	(10,768)	(9,522)	-	-
Derby Housing	(24,703)	(51,467)	(38,840)	(17,570)	-	-
East Haddam Town	(51,258)	(85,947)	(68,675)	(32,564)	-	-
East Hampton Housing	10,439	(12,052)	(8,091)	(11,250)	-	-
East Hartford Housing	(2,517)	(238,155)	(185,638)	(182,636)	-	-
Ellington Education	272,929	(669,313)	(555,654)	(625,582)	-	-
Ellington Lunch	(9,106)	(28,655)	(19,394)	(19,749)	-	-
Ellington Town	(58,748)	(159,637)	(125,876)	(97,683)	-	-
Ellington Van Drivers	(7,625)	(14,771)	(8,963)	(7,446)	-	-
Enfield Housing	14,097	(117,166)	(113,096)	(112,972)	-	-
Essex BOE	(5,092)	(11,323)	(7,853)	(6,800)	-	-
Greenwich Housing	202,984	(391,415)	(308,249)	(393,310)	-	-
Griswold Education	229,356	(651,514)	(523,959)	(566,302)	-	-
Griswold Selectmen	70,390	(176,085)	(140,908)	(156,275)	-	-
Groton Housing	(14,006)	(4,888)	-	3	-	-

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES BY EMPLOYER
TO BE RECOGNIZED IN PENSION EXPENSE
FIVE YEARS AND IN THE AGGREGATE THEREAFTER
(UNAUDITED)**

General Employees With Social Security

Employer	FY2022	FY2023	FY2024	FY2025	FY2026	Thereafter
Hamden Education	\$ 422,344	\$ (176,775)	\$ (129,856)	\$ (258,617)	\$ -	\$ -
Hamden BOE	418,952	(504,750)	(416,648)	(631,626)	-	-
Hamden Schools	(12,238)	(248,331)	(192,631)	(168,792)	-	-
Hamden Town	793,634	(769,249)	(601,258)	(891,364)	-	-
Hartford Housing	308,653	(304,174)	(196,389)	(397,151)	-	-
Hartford Edu.(Local 566)	554,234	(1,548,882)	(1,188,973)	(1,447,331)	-	-
Hartford Union (Local 818)	32,227	(24,463)	(12,659)	(25,890)	-	-
Hartford City (1716)	199,106	(1,753,563)	(1,382,444)	(1,563,015)	-	-
Lebanon Town Hall	77,817	(94,863)	(61,454)	(105,156)	-	-
Lebanon Highway	11,001	(71,882)	(56,850)	(67,703)	-	-
Lisbon School Dist.	8,374	(25,020)	(20,027)	(24,137)	-	-
Lisbon Town	18,582	(65,191)	(52,197)	(58,321)	-	-
Manchester Housing	31,965	(170,290)	(142,982)	(153,673)	-	-
Mansfield Education	195,595	(539,561)	(413,208)	(469,703)	-	-
Mansfield Town	297,699	(910,543)	(699,429)	(881,571)	-	-
Meriden Housing	16,107	(176,012)	(117,083)	(124,975)	-	-
Middlefield Town	18,557	(66,991)	(53,020)	(54,758)	-	-
Middletown Housing	52,377	(128,677)	(100,957)	(134,692)	-	-
Milford Housing	34,479	(61,294)	(50,631)	(77,157)	-	-
Montville Housing	(12,166)	(9,164)	(9,110)	(4,675)	-	-
Montville Education	(42,755)	(687,870)	(529,936)	(517,458)	-	-
Montville Town	209,944	(682,793)	(539,739)	(623,628)	-	-
Naugatuck Housing	52,212	(60,295)	(35,845)	(67,280)	-	-
New Britain Housing	33,793	(250,892)	(158,322)	(195,469)	-	-
New London Housing	(73,447)	(65,395)	(40,933)	(28,100)	-	-
New London Public Works	93,047	(765,152)	(671,928)	(660,756)	-	-
Norwalk Housing	84,083	(229,274)	(163,514)	(194,650)	-	-
Oxford Education	176,759	(510,466)	(404,446)	(484,288)	-	-
Oxford Town	139,578	(402,424)	(330,119)	(378,282)	-	-
Southington Health District	40,794	(35,430)	(28,391)	(28,125)	-	-
Portland Housing	28,225	(30,672)	(14,419)	(28,639)	-	-
Preston Town	82,432	(108,079)	(62,711)	(86,610)	-	-
Prospect Public Works	37,848	(71,497)	(61,523)	(70,460)	-	-
Putnam Housing	49,257	(88,864)	(69,051)	(91,096)	-	-
Redding Education	83,561	(402,974)	(320,641)	(340,126)	-	-
Redding Town	82,639	(346,278)	(273,177)	(321,660)	-	-
Seymour Housing	13,117	(64,844)	(54,119)	(77,400)	-	-
Seymour Education	159,296	(533,823)	(467,349)	(540,642)	-	-
Seymour Town	89,150	(473,567)	(395,468)	(449,021)	-	-
Shelton Housing	1,599	(10,389)	(9,162)	(8,914)	-	-

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES BY EMPLOYER
TO BE RECOGNIZED IN PENSION EXPENSE
FIVE YEARS AND IN THE AGGREGATE THEREAFTER
(UNAUDITED)**

General Employees With Social Security

Employer	FY2022	FY2023	FY2024	FY2025	FY2026	Thereafter
Southington Housing	\$ (69,862)	\$ (71,115)	\$ (73,824)	\$ (21,808)	\$ -	\$ -
Southington Dog	16,125	(16,650)	(10,716)	(12,337)	-	-
Southington Education	849,605	(1,849,945)	(1,431,256)	(1,725,682)	-	-
Southington Lunch	22,442	(62,007)	(48,236)	(55,045)	-	-
Southington Sewer	51,161	(117,765)	(108,974)	(144,238)	-	-
Southington Town	455,646	(1,137,979)	(950,642)	(1,198,537)	-	-
Southington Water	30,999	(267,638)	(241,803)	(256,324)	-	-
Stamford Housing	314,458	(576,726)	(439,762)	(562,829)	-	-
Stratford Housing	58,633	(167,460)	(144,605)	(174,241)	-	-
Thompson Town	301,768	13,488	5,189	(193,751)	-	-
Tolland Cnty Mutual Aid	40,186	(117,517)	(98,764)	(104,619)	-	-
Torrington Housing	18,403	(75,177)	(61,888)	(72,646)	-	-
Rockville (Vernon) Hsg.	(32,105)	(144,065)	(129,096)	(91,025)	-	-
Wallingford HA	57,743	(77,061)	(60,001)	(75,747)	-	-
Waterford LC1303	165,291	(541,067)	(440,315)	(494,693)	-	-
Waterford Custodial	97,230	(245,293)	(195,760)	(254,688)	-	-
Waterford Local 161	30,098	(107,235)	(83,300)	(96,704)	-	-
Waterford Cafe 224	18,679	(35,535)	(21,084)	(37,134)	-	-
Waterford Para-Pro's	57,633	(279,154)	(248,106)	(223,967)	-	-
Waterford Non-union	100,037	(247,025)	(203,392)	(235,643)	-	-
Waterford Government	60,633	(235,365)	(174,209)	(224,349)	-	-
Waterford Town	56,398	(389,245)	(319,560)	(349,721)	-	-
Watertown Town Supv.	(48,155)	(25,592)	(8,834)	(10,789)	-	-
Watertown Town	(475)	(73,633)	(70,754)	(74,776)	-	-
West Hartford Housing	118,890	(167,137)	(154,626)	(187,986)	-	-
West Haven Housing	179,947	(270,212)	(225,926)	(291,952)	-	-
Weston Education	65,946	(822,152)	(671,957)	(653,631)	-	-
Weston Highway	22,992	(136,494)	(82,401)	(100,895)	-	-
Weston Salary	52,797	(244,701)	(215,498)	(229,078)	-	-
Weston Town	131,013	(369,391)	(309,014)	(351,737)	-	-
Wethersfield Housing	21,831	(53,294)	(37,531)	(59,642)	-	-
Winchester Housing	12,108	(719)	2,992	(11,234)	-	-
Windsor Locks Housing	3,484	(24,088)	(17,853)	(19,697)	-	-
Windsor Locks Edu.	120,414	(361,502)	(295,292)	(356,512)	-	-
Windsor Locks Para's	42,200	(201,868)	(185,900)	(184,729)	-	-
Windsor Locks Town	102,112	(578,571)	(505,685)	(531,137)	-	-
Woodbridge Education	40,117	(270,983)	(240,537)	(266,739)	-	-
Woodbridge Town	128,282	(520,231)	(436,927)	(445,266)	-	-

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES BY EMPLOYER
TO BE RECOGNIZED IN PENSION EXPENSE
FIVE YEARS AND IN THE AGGREGATE THEREAFTER
(UNAUDITED)**

General Employees With Social Security

Employer	FY2022	FY2023	FY2024	FY2025	FY2026	Thereafter
Woodstock Education	\$ 45,505	\$ (96,066)	\$ (85,225)	\$ (101,155)	\$ -	\$ -
Woodstock Town	6,554	(151,843)	(96,619)	(126,929)	-	-
Norwich Housing	117,536	(157,162)	(123,441)	(179,189)	-	-
District #4 – Custodians	1,861	(88,964)	(80,132)	(81,079)	-	-
District #4 - B. of Ed	26,427	(19,060)	(10,724)	(24,269)	-	-
District #4 - Non-Cert.	50,828	(111,053)	(71,858)	(86,860)	-	-
District #4 –Secretarial	(8,034)	(78,630)	(62,747)	(55,712)	-	-
Regional District 16	6,318	(16,196)	(10,476)	(14,475)	-	-
Regional District 19	(13,548)	(301,208)	(233,811)	(237,028)	-	-
Watertown Fire District	15,554	(61,902)	(45,437)	(51,011)	-	-
Westport Health Dept.	37,740	(84,449)	(54,659)	(84,784)	-	-
East Shore Health District	92,601	(82,727)	(75,068)	(102,052)	-	-
L. Naugatuck Valley Health	30,931	(157,303)	(108,749)	(112,450)	-	-
Quinnipiack Valley Health	95,589	(40,714)	(11,847)	(60,232)	-	-
Uncas Health District	44,236	(78,375)	(67,493)	(76,784)	-	-
Willimantic Housing	52,295	(138,815)	(111,224)	(138,491)	-	-
Jewett City Street	(6,461)	(19,804)	(15,665)	(21,153)	-	-
Southeast Ct. Planning	59,592	(42,846)	(27,987)	(59,173)	-	-
Southeast Ct Water	17,794	(62,848)	(53,203)	(61,688)	-	-
South Norwalk Electric	(4,011)	(158,039)	(137,787)	(118,235)	-	-
Norwalk 1st Tax Dist.	174,248	(234,177)	(175,226)	(241,964)	-	-
Norwalk 2nd Tax Dist.	226,697	(344,910)	(208,320)	(325,630)	-	-
Connecticut Housing	(23,188)	(44,419)	(25,272)	(7,967)	-	-
Southeast CT Tourism	(22,534)	-	-	2	-	-
Total	\$ 11,462,705	\$ (35,053,334)	\$ (28,047,396)	\$ (32,891,883)	\$ -	\$ -

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
 SUPPLEMENTARY SCHEDULE
 SCHEDULE OF NET DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES BY EMPLOYER
 TO BE RECOGNIZED IN PENSION EXPENSE
 FIVE YEARS AND IN THE AGGREGATE THEREAFTER
 (UNAUDITED)**

General Employees Without Social Security

Employer	FY2022	FY2023	FY2024	FY2025	FY2026	Thereafter
Bridgeport Education	\$ 2,731,644	\$ (5,076,335)	\$ (5,820,309)	\$ (7,376,261)	\$ -	\$ -
Bridgeport Grants	(28,274)	(92,642)	(75,968)	(50,753)	-	-
Bridgeport City	5,551,398	(3,225,024)	(4,441,713)	(6,681,125)	-	-
East Haven Education	512,618	(403,769)	(515,591)	(704,397)	-	-
East Haven Town	596,230	(615,970)	(671,850)	(931,320)	-	-
New Britain Education	3,095,465	(1,961,623)	(2,423,861)	(3,834,876)	-	-
New Britain City	2,746,608	(2,202,757)	(2,616,231)	(3,756,886)	-	-
GNH WPCA	787,673	(609,106)	(782,561)	(1,126,892)	-	-
Mattabassett District	358,081	(297,693)	(383,262)	(532,122)	-	-
Total	\$ 16,351,443	\$ (14,484,919)	\$ (17,731,346)	\$ (24,994,632)	\$ -	\$ -

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES BY EMPLOYER
TO BE RECOGNIZED IN PENSION EXPENSE
FIVE YEARS AND IN THE AGGREGATE THEREAFTER
(UNAUDITED)**

Police Officers and Firefighters With Social Security

Employer	FY2022	FY2023	FY2024	FY2025	FY2026	Thereafter
Beacon Falls Police	\$ (35,920)	\$ (56,564)	\$ (51,145)	\$ (48,031)	\$ -	\$ -
Cromwell Police	(30,992)	(310,948)	(365,178)	(423,085)	-	-
Derby Police	36,007	(422,957)	(495,220)	(583,049)	-	-
Easton Police	1,325	(208,646)	(231,693)	(260,918)	-	-
Mansfield Fire	55,809	(131,350)	(172,472)	(238,237)	-	-
Middlefield Police	-	-	-	-	-	-
Monroe Police	(70,638)	(475,389)	(482,525)	(523,150)	-	-
Montville Police	(34,523)	(321,678)	(355,848)	(379,793)	-	-
New Fairfield Police	17,305	(42,889)	(58,936)	(60,076)	-	-
Oxford Police	217,243	(29,242)	(57,023)	(191,232)	-	-
Plymouth Police	58,080	(275,704)	(287,396)	(379,476)	-	-
Putnam Police	16,723	(188,378)	(186,641)	(231,282)	-	-
Redding Police	(18,762)	(234,033)	(271,071)	(290,029)	-	-
Southington Fire	34,367	(368,734)	(439,878)	(524,186)	-	-
Waterford Fire	125,082	(15,715)	(46,206)	(150,192)	-	-
Waterford Police	62,631	(560,071)	(673,734)	(730,688)	-	-
Weston Police	83,047	(192,339)	(221,503)	(332,367)	-	-
Winchester Police	100,112	(212,458)	(247,872)	(317,919)	-	-
Windsor Dog	(22,621)	(21,150)	(22,633)	(11,894)	-	-
Windsor Locks Police	35,202	(347,374)	(422,015)	(507,883)	-	-
Woodbridge Police	(98,233)	(389,772)	(443,852)	(439,661)	-	-
Cromwell Fire	28,830	(68,141)	(101,683)	(126,839)	-	-
Easton Firefighters	(845)	(89,332)	(112,884)	(115,753)	-	-
Total	\$ 559,229	\$ (4,962,864)	\$ (5,747,408)	\$ (6,865,740)	\$ -	\$ -

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES BY EMPLOYER
TO BE RECOGNIZED IN PENSION EXPENSE
FIVE YEARS AND IN THE AGGREGATE THEREAFTER
(UNAUDITED)**

Police Officers and Firefighters Without Social Security

Employer	FY2022	FY2023	FY2024	FY2025	FY2026	Thereafter
Ansonia Police	\$ 229,540	\$ (392,189)	\$ (521,269)	\$ (617,030)	\$ -	\$ -
Branford Fire	322,084	(251,342)	(385,362)	(608,768)	-	-
Bridgeport Fire	2,534,609	(1,480,557)	(2,510,215)	(3,876,310)	-	-
Bridgeport Police	3,058,425	(3,028,401)	(4,134,355)	(5,429,003)	-	-
East Haven Fire	65,494	(529,836)	(682,755)	(772,212)	-	-
East Haven Police	268,508	(363,793)	(415,212)	(762,949)	-	-
Hamden Police & Fire	1,314,234	(191,460)	(678,357)	(1,181,172)	-	-
Manchester Fire	516,816	(619,159)	(849,252)	(1,154,552)	-	-
New Britain Fire	742,516	(537,502)	(874,188)	(1,364,936)	-	-
New Britain Police	706,376	(988,680)	(1,366,744)	(2,051,444)	-	-
New London Fire	456,857	(333,506)	(488,130)	(760,431)	-	-
New London Fire Chief	(20,195)	(7,179)	10,529	3,720	-	-
New London Police	182,929	(706,599)	(871,118)	(998,657)	-	-
Seymour Police	191,113	(325,148)	(340,459)	(495,875)	-	-
Shelton Police	(24,061)	(637,109)	(705,383)	(800,586)	-	-
Southington Police	877,288	(359,984)	(694,084)	(1,169,259)	-	-
Stonington Police	87,025	(379,386)	(504,251)	(603,575)	-	-
Windsor Police	164,201	(460,083)	(443,061)	(602,134)	-	-
West Haven Fire	335,257	23,121	(81,970)	(289,977)	-	-
West Shore Fire District	97,249	(218,036)	(309,186)	(380,866)	-	-
Total	\$ 12,106,265	\$ (11,786,828)	\$ (16,844,822)	\$ (23,916,016)	\$ -	\$ -