

August 11, 2023

The Retirement Board
Connecticut Municipal Employees Retirement System
Hartford, Connecticut

We have audited the schedule of employer allocations and the columns titled net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense included in the schedule of pension amounts by employer as of and for the year ended June 30, 2022, (the Schedules) of the Connecticut Municipal Employees Retirement System (CMERS), and the related notes and have issued our report thereon dated August 11, 2023. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by CMERS are described in the related notes to the Schedules.

We noted no transactions entered into by CMERS during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the Schedules in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the Schedules prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the Schedules and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the Schedules is related to the actuarial valuation of the total pension liability.

The actuarial valuation was based on the actuarial assumptions and methods adopted by the Board, including an actuarial expected investment rate of return of 7.0% per annum compounded annually. In accordance with GASB 67, the total pension liability of the defined benefit pension plan was calculated with the most recently available actuarial valuation dated June 30, 2022. We evaluated the key factors and assumptions used to develop the estimate of the total pension liability in determining that it is reasonable in relation to the Schedules taken as a whole.

The Schedules' Disclosures

There were no particularly sensitive disclosures.

The disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements. There were no misstatements detected as a result of audit procedures and corrected by management that were material, either individually or in the aggregate, to the financial statements above.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 11, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to CMERS' Schedules or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other information in documents containing the audited Schedules

The schedules of net deferred outflows and inflows of resources by employer to be recognized in pension expense accompanying the Schedules, which is the responsibility of management, was prepared for purposes of additional analysis and is not a required part of the Schedules. Such information was not subjected to the auditing procedures applied in the audit of the Schedules, and, accordingly, we did not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the Retirement Board and management of CMERS and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "UHY LLP". The letters are stylized and cursive.

Columbia, Maryland

**CONNECTICUT MUNICIPAL EMPLOYEES
RETIREMENT SYSTEM**

SCHEDULES OF EMPLOYER ALLOCATIONS
AND PENSION AMOUNTS BY EMPLOYER

Year Ended June 30, 2022

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

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INDEPENDENT AUDITOR'S REPORT

The Retirement Board
Connecticut Municipal Employees Retirement System

Opinion

We have audited the accompanying schedule of employer allocations of the Connecticut Municipal Employees Retirement System (CMERS), a pension trust fund of the State of Connecticut, as of and for the year ended June 30, 2022, and related notes. We have also audited the total for all entities of the columns titled 2022 net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of CMERS as of and for the year ended June 30, 2022, and related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer allocations as of June 30, 2022, 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, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of CMERS and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management 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, and for 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 Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the schedule of employer allocations and the specified column totals included in the accompanying schedule of pension amounts by employer as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedules.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule of employer allocations and the specified column totals included in the accompanying schedule of pension amounts by employer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedules.
- Obtain an understanding of internal control relevant to the audit 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 CMERS' internal control. Accordingly, no such opinion is expressed.
- Evaluate 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.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about CMERS' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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, 2022. 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 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

Management is responsible for the other information included in the schedules. The other information comprises the schedules of net deferred outflows and inflows of resources by employer to be recognized in pension expense but does not include the schedules and our auditor's report thereon. Our opinions on the schedule of employer allocations and the specified column totals included in the accompanying schedule of pension amounts by employer do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the schedule of employer allocations and the specified column totals included in the accompanying schedule of pension amounts by employer, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the schedules, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Restriction on Use

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

The image shows a handwritten signature in dark ink that reads "UHY LLP". The letters are stylized and cursive.

Columbia, Maryland
August 11, 2023

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2022

General Employees with Social Security

Employer	2022 Actuarial Payroll	2022 Employer Contributions	2022 Employer Allocation Percentage
Andover Education	\$ 465,503	\$ 80,251	0.165253%
Andover Selectmen	659,954	99,643	0.234282%
Ansonia Housing	862,887	130,494	0.306323%
Ansonia Clerical	2,714,903	462,987	0.963785%
Ansonia Town	2,035,944	289,977	0.722756%
Beacon Falls Supervisors	521,968	94,283	0.185298%
Beacon Falls Town	709,893	110,781	0.252011%
Bethany Public Works	507,309	96,919	0.180094%
Bethlehem Public Works	213,705	53,235	0.075865%
Bozrah Education	769,037	123,627	0.273007%
Bozrah Town	408,871	66,676	0.145148%
Branford Education	8,400,472	1,329,244	2.982150%
Branford Selectman	8,999,853	1,458,291	3.194929%
Bridgeport Housing	5,799,314	925,265	2.058744%
Bridgeport Port Authority	61,557	18,174	0.021853%
Bristol Housing	1,741,877	307,038	0.618363%
Canterbury Town	459,058	82,950	0.162965%
Chester Board of Education	40,261	6,464	0.014293%
Clinton Secretarial	1,555,296	284,790	0.552127%
Clinton Supervisory	938,157	176,947	0.333044%
Clinton Town	949,103	182,728	0.336930%
Colchester Housing	-	10,768	0.000000%
Coventry Housing	282,317	51,859	0.100222%
Danbury Housing	2,895,606	446,823	1.027934%
Darien Housing	-	-	0.000000%
Deep River BOE	27,913	7,472	0.009909%
Derby Housing	182,241	18,136	0.064695%
East Haddam Town	220,674	34,806	0.078339%
East Hampton Housing	139,123	22,498	0.049388%
East Hartford Housing	1,572,663	267,181	0.558292%
Ellington Education	5,265,191	817,368	1.869132%
Ellington Lunch	172,749	26,612	0.061326%
Ellington Town	585,574	116,656	0.207878%
Ellington Van Drivers	82,264	13,599	0.029204%

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2022

General Employees with Social Security

Employer	2022 Actuarial Payroll	2022 Employer Contributions	2022 Employer Allocation Percentage
Enfield Housing	\$ 891,692	\$ 154,745	0.316549%
Essex BOE	60,240	8,421	0.021385%
Greenwich Housing	3,503,175	581,012	1.243620%
Griswold Education	5,446,829	965,265	1.933613%
Griswold Selectmen	1,531,246	243,296	0.543589%
Groton Housing	-	-	0.000000%
Hamden Education	3,329,673	533,900	1.182027%
Hamden BOE	5,857,625	891,268	2.079445%
Hamden Schools	1,051,317	184,377	0.373215%
Hamden Town	9,970,331	1,707,929	3.539447%
Hartford Housing	3,969,966	636,620	1.409330%
Hartford Edu.(Local 566)	12,592,943	2,210,713	4.470469%
Hartford Union (Local 818)	228,017	37,957	0.080946%
Hartford City (1716)	12,558,552	2,241,313	4.458260%
Lebanon Town Hall	962,282	155,667	0.341608%
Lebanon Highway	619,840	95,446	0.220042%
Lisbon School Dist.	268,560	57,361	0.095338%
Lisbon Town	475,288	81,721	0.168726%
Manchester Housing	1,076,709	201,885	0.382229%
Mansfield Education	3,958,244	650,423	1.405168%
Mansfield Town	7,690,817	1,187,083	2.730224%
Meriden Housing	877,642	140,121	0.311561%
Middlefield Town	578,810	86,791	0.205476%
Middletown Housing	1,177,710	190,343	0.418085%
Milford Housing	618,390	105,663	0.219527%
Montville Housing	-	-	0.000000%
Montville Education	4,675,593	736,114	1.659826%
Montville Town	5,054,530	834,208	1.794348%
Naugatuck Housing	727,613	90,668	0.258301%
New Britain Housing	1,962,225	308,564	0.696586%
New London Housing	139,965	25,109	0.049687%
New London Public Works	5,206,364	796,410	1.848248%
Norwalk Housing	1,961,503	336,022	0.696329%
Oxford Education	4,122,450	675,171	1.463461%
Oxford Town	3,056,744	494,147	1.085138%

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2022

General Employees with Social Security

Employer	2022 Actuarial Payroll	2022 Employer Contributions	2022 Employer Allocation Percentage
Southington Health District	\$ 394,829	\$ 54,174	0.140163%
Portland Housing	265,996	47,891	0.094428%
Preston Town	975,351	172,155	0.346248%
Prospect Public Works	524,922	99,543	0.186346%
Putnam Housing	762,148	129,580	0.270561%
Redding Education	2,584,813	429,972	0.917603%
Redding Town	2,603,392	423,253	0.924199%
Seymour Housing	702,520	113,825	0.249393%
Seymour Education	4,127,016	679,570	1.465082%
Seymour Town	3,822,476	608,063	1.356971%
Shelton Housing	70,867	11,563	0.025158%
Southington Housing	137,740	36,153	0.048897%
Southington Dog	118,168	22,532	0.041949%
Southington Education	15,395,619	2,503,747	5.465413%
Southington Lunch	542,498	96,434	0.192586%
Southington Sewer	937,513	166,804	0.332815%
Southington Town	9,794,199	1,662,332	3.476920%
Southington Water	2,001,589	318,484	0.710560%
Stamford Housing	5,375,863	832,613	1.908420%
Stratford Housing	1,492,968	253,690	0.530001%
Thompson Town	1,995,723	272,722	0.708478%
Tolland Cnty Mutual Aid	888,430	144,899	0.315391%
Torrington Housing	631,854	99,521	0.224307%
Rockville (Vernon) Hsg.	724,860	121,368	0.257324%
Wallingford HA	630,610	125,899	0.223865%
Waterford LC1303	4,138,527	688,125	1.469168%
Waterford Custodial	2,010,978	337,892	0.713893%
Waterford Local 161	854,225	133,323	0.303248%
Waterford Cafe 224	343,314	56,441	0.121876%
Waterford Para-Pro's	1,673,996	274,044	0.594265%
Waterford Non-union	1,665,576	297,877	0.591276%
Waterford Government	1,523,903	279,705	0.540982%
Waterford Town	3,008,424	495,113	1.067984%

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2022

General Employees with Social Security

Employer	2022 Actuarial Payroll	2022 Employer Contributions	2022 Employer Allocation Percentage
Watertown Town Supv.	\$ 90,322	\$ 12,334	0.032064%
Watertown Town	718,548	81,070	0.255083%
West Hartford Housing	1,771,441	270,671	0.628858%
West Haven Housing	1,812,168	351,382	0.643316%
Weston Education	5,270,496	846,615	1.871015%
Weston Highway	1,101,154	162,795	0.390907%
Weston Salary	1,711,886	279,090	0.607716%
Weston Town	3,182,308	459,669	1.129713%
Wethersfield Housing	518,803	81,666	0.184174%
Winchester Housing	-	14,821	0.000000%
Windsor Locks Housing	244,080	42,363	0.086648%
Windsor Locks Edu.	3,021,713	448,196	1.072702%
Windsor Locks Para's	1,287,161	176,027	0.456939%
Windsor Locks Town	3,958,845	870,145	1.405382%
Woodbridge Education	2,156,702	342,774	0.765625%
Woodbridge Town	3,883,533	619,495	1.378646%
Woodstock Education	803,940	158,328	0.285397%
Woodstock Town	1,237,312	200,288	0.439243%
Norwich Housing	1,650,826	266,780	0.586040%
District #4 – Custodians	597,409	96,989	0.212079%
District #4 - B. of Ed	252,657	43,759	0.089693%
District #4 - Non-Cert.	965,228	159,581	0.342654%
District #4 –Secretarial	423,648	77,095	0.150394%
Regional District 16	143,500	23,591	0.050942%
Regional District 19	1,971,687	297,199	0.699945%
Watertown Fire District	463,200	69,378	0.164435%
Westport Health Dept.	753,574	126,829	0.267517%
East Shore Health District	1,025,293	172,109	0.363977%
L. Naugatuck Valley Health	1,232,053	190,781	0.437376%
Quinnipiak Valley Health	881,484	140,718	0.312925%
Uncas Health District	754,513	118,986	0.267851%
Willimantic Housing	1,262,005	214,539	0.448009%
Jewett City Street	133,504	26,628	0.047394%

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2022

General Employees with Social Security

Employer	2022 Actuarial Payroll	2022 Employer Contributions	2022 Employer Allocation Percentage
Southeast Ct. Planning	\$ 566,853	\$ 115,018	0.201232%
Southeast Ct Water	505,196	90,687	0.179344%
South Norwalk Electric	919,723	132,080	0.326500%
Norwalk 1st Tax Dist.	2,007,836	400,949	0.712778%
Norwalk 2nd Tax Dist.	3,181,667	534,561	1.129485%
Connecticut Housing	64,493	10,520	0.022895%
Southeast CT Tourism	-	-	0.000000%
Totals	\$ 281,691,790	\$ 46,576,088	100.000000%

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2022

General Employees without Social Security

<u>Employer</u>	<u>2022 Actuarial Payroll</u>	<u>2022 Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>
Bridgeport Education	\$ 39,370,030	\$ 8,195,670	25.818723%
Bridgeport Grants	213,071	45,746	0.139731%
Bridgeport City	39,259,185	8,309,644	25.746032%
East Haven Education	4,043,397	720,255	2.651645%
East Haven Town	5,493,502	1,068,070	3.602619%
New Britain Education	33,314,172	5,991,591	21.847313%
New Britain City	21,672,854	3,927,348	14.212979%
GNH WPCA	6,141,538	1,306,105	4.027598%
Mattabassett District	2,978,606	574,682	1.953359%
Totals	<u>\$ 152,486,355</u>	<u>\$ 30,139,111</u>	<u>100.000000%</u>

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2022

Police Officers and Firefighters with Social Security

Employer	2022 Actuarial Payroll	2022 Employer Contributions	2022 Employer Allocation Percentage
Beacon Falls Police	\$ 325,800	\$ 64,672	0.624410%
Cromwell Police	3,277,704	648,712	6.281864%
Derby Police	3,884,933	874,574	7.445646%
Easton Police	1,804,093	392,274	3.457624%
Mansfield Fire	1,789,009	391,302	3.428715%
Middlefield Poice	-	-	0.000000%
Monroe Police	4,512,719	955,336	8.648825%
Montville Fire	1,141,965	241,023	2.188626%
Montville Police	2,704,888	573,098	5.184037%
New Fairfield Police	863,490	179,946	1.654917%
Oxford Police	1,682,667	384,417	3.224906%
Plymouth Police	2,846,040	520,348	5.454561%
Putnam Police	1,699,957	357,440	3.258043%
Redding Police	2,162,666	447,078	4.144845%
Southington Fire	3,524,673	851,945	6.755191%
Waterford Fire	1,269,558	267,557	2.433164%
Waterford Police	5,080,198	1,150,891	9.736424%
Weston Police	2,705,208	529,687	5.184650%
Winchester Police	2,117,617	483,749	4.058506%
Windsor Dog	53,754	10,479	0.103022%
Windsor Locks Police	3,611,838	1,063,651	6.922247%
Woodbridge Police	2,687,617	584,860	5.150937%
Cromwell Fire	1,609,688	225,810	3.085038%
Easton Firefighters	821,167	192,979	1.573803%
Totals	\$ 52,177,249	\$ 11,391,828	100.000000%

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2022

Police Officers and Firefighters without Social Security

Employer	2022 Actuarial Payroll	2022 Employer Contributions	2022 Employer Allocation Percentage
Ansonia Police	\$ 4,353,929	\$ 1,094,586	2.375340%
Branford Fire	5,204,335	1,198,435	2.839290%
Bridgeport Fire	28,374,633	8,146,301	15.480135%
Bridgeport Police	37,641,143	10,693,841	20.535595%
East Haven Fire	5,257,524	1,269,429	2.868307%
East Haven Police	6,790,727	1,641,958	3.704766%
Hamden Police & Fire	11,938,175	2,959,474	6.513020%
Manchester Fire	8,252,915	2,197,372	4.502481%
New Britain Fire	11,101,368	2,455,925	6.056490%
New Britain Police	16,520,822	3,537,187	9.013140%
New London Fire	6,147,999	1,441,967	3.354117%
New London Fire Chief	-	33,267	0.000000%
New London Police	6,699,370	1,720,685	3.654925%
Seymour Police	4,534,146	1,054,789	2.473660%
Shelton Police	6,653,085	1,665,364	3.629673%
Southington Police	8,526,384	2,089,352	4.651675%
Stonington Police	3,909,935	1,009,892	2.133114%
Windsor Police	5,279,598	1,178,130	2.880350%
West Haven Fire	3,329,930	685,911	1.816685%
West Shore Fire District	2,781,051	653,147	1.517237%
Totals	\$ 183,297,069	\$ 46,727,012	100.000000%

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
As Of And For The Year Ended June 30, 2022

Employer	2022 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense	
		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 Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Andover Education	\$ 742,984	\$ 55,829	\$ 109,357	\$ 6,765	\$ 171,951	\$ 31,362	\$ 147,324	\$ 178,686	\$ 156,977	\$ (41,226)	\$ 115,751
Andover Selectmen	1,053,341	79,150	155,038	77,431	311,619	44,463	5,947	50,410	222,549	35,215	257,764
Ansonia Housing	1,377,240	103,488	202,712	179,336	485,536	58,135	58,845	116,980	290,983	26,366	317,349
Ansonia Clerical	4,333,213	325,605	637,792	97,953	1,061,350	182,910	163,332	346,242	915,519	(40,649)	874,870
Ansonia Town	3,249,538	244,176	478,289	2,895	725,360	137,167	254,100	391,267	686,561	(75,350)	611,211
Beacon Falls Supervisors	833,107	62,601	122,622	29,265	214,488	35,166	44,542	79,708	176,018	(2,993)	173,025
Beacon Falls Town	1,133,051	85,139	166,770	8,928	260,837	47,827	40,743	88,570	239,390	(9,606)	229,784
Bethany Public Works	809,709	60,843	119,179	74,055	254,077	34,179	83,612	117,791	171,075	15,283	186,358
Bethlehem Public Works	341,092	25,630	50,204	30,975	106,809	14,398	77,186	91,584	72,066	(8,980)	63,086
Bozrah Education	1,227,450	92,233	180,665	189,775	462,673	51,812	121,386	173,198	259,335	32,589	291,924
Bozrah Town	652,591	49,037	96,053	593	145,683	27,547	98,478	126,025	137,879	(21,631)	116,248
Branford Education	13,407,858	1,007,490	1,973,461	577,297	3,558,248	565,961	503,560	1,069,521	2,832,806	(49,801)	2,783,005
Branford Selectman	14,364,521	1,079,375	2,114,270	205,998	3,399,643	606,343	17,736	624,079	3,034,929	13,385	3,048,314
Bridgeport Housing	9,256,190	695,526	1,362,390	55,071	2,112,987	390,715	804,679	1,195,394	1,955,643	(206,517)	1,749,126
Bridgeport Port Authority	98,252	7,383	14,461	2,058	23,902	4,147	56,721	60,868	20,759	(15,863)	4,896
Bristol Housing	2,780,183	208,908	409,207	31,648	649,763	117,355	150,275	267,630	587,396	(30,776)	556,620
Canterbury Town	732,697	55,056	107,843	23,439	186,338	30,928	67,197	98,125	154,804	(12,445)	142,359
Chester Board of Education	64,262	4,829	9,459	1,592	15,880	2,713	2,351	5,064	13,577	239	13,816
Clinton Secretarial	2,482,384	186,531	365,374	149,445	701,350	104,784	103,137	207,921	524,477	(4,471)	520,006
Clinton Supervisory	1,497,378	112,516	220,394	30,493	363,403	63,206	53,321	116,527	316,365	(10,205)	306,160
Clinton Town	1,514,850	113,828	222,966	15,984	352,778	63,944	18,088	82,032	320,057	(3,740)	316,317
Colchester Housing	-	-	-	231	231	-	55,921	55,921	-	(15,563)	(15,563)

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

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
As Of And For The Year Ended June 30, 2022

Employer	2022 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense		
		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 Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Coventry Housing	\$ 450,602	\$ 33,859	\$ 66,323	\$ 48,799	\$ 148,981	\$ 19,020	\$ -	\$ 19,020	\$ 95,203	\$ 24,801	\$ 120,004
Danbury Housing	4,621,630	347,277	680,243	298,498	1,326,018	195,084	-	195,084	976,456	117,472	1,093,928
Darien Housing	-	-	-	252	252	-	36,859	36,859	-	(13,853)	(13,853)
Deep River BOE	44,551	3,348	6,557	4,584	14,489	1,881	39,001	40,882	9,413	(8,680)	733
Derby Housing	290,871	21,857	42,812	13,991	78,660	12,278	60,853	73,131	61,455	(30,726)	30,729
East Haddam Town	352,215	26,466	51,841	826	79,133	14,867	115,001	129,868	74,416	(60,395)	14,021
East Hampton Housing	222,050	16,685	32,683	24,072	73,440	9,373	7,251	16,624	46,915	4,728	51,643
East Hartford Housing	2,510,102	188,613	369,454	82,070	640,137	105,954	103,887	209,841	530,333	(42,146)	488,187
Ellington Education	8,403,688	631,468	1,236,913	73,719	1,942,100	354,730	122,688	477,418	1,775,527	73,252	1,848,779
Ellington Lunch	275,724	20,718	40,583	23,764	85,065	11,639	19,600	31,239	58,255	(8,533)	49,722
Ellington Town	934,627	70,230	137,565	-	207,795	39,452	189,151	228,603	197,468	(85,497)	111,971
Ellington Van Drivers	131,302	9,866	19,326	24,547	53,739	5,542	12,839	18,381	27,741	(3,171)	24,570
Enfield Housing	1,423,216	106,943	209,479	86,290	402,712	60,076	82,542	142,618	300,696	(1,532)	299,164
Essex BOE	96,148	7,225	14,152	21,363	42,740	4,059	15,037	19,096	20,314	(917)	19,397
Greenwich Housing	5,591,362	420,145	822,975	152,877	1,395,997	236,018	136,566	372,584	1,181,340	13,630	1,194,970
Griswold Education	8,693,597	653,252	1,279,584	499,985	2,432,821	366,967	174,216	541,183	1,836,779	95,202	1,931,981
Griswold Selectmen	2,443,997	183,646	359,724	138,051	681,421	103,164	41,181	144,345	516,366	32,351	548,717
Groton Housing	-	-	-	-	-	-	5,128	5,128	-	(13,762)	(13,762)
Hamden Education	5,314,438	399,336	782,216	679,860	1,861,412	224,329	45,690	270,019	1,122,832	307,187	1,430,019
Hamden BOE	9,349,263	702,520	1,376,089	688,399	2,767,008	394,643	42,419	437,062	1,975,308	296,490	2,271,798
Hamden Schools	1,677,989	126,087	246,978	-	373,065	70,830	358,849	429,679	354,525	(107,151)	247,374
Hamden Town	15,913,486	1,195,767	2,342,257	1,790,942	5,328,966	671,727	-	671,727	3,362,194	684,932	4,047,126
Hartford Housing	6,336,401	476,128	932,635	597,184	2,005,947	267,467	55,865	323,332	1,338,752	192,826	1,531,578

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

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
As Of And For The Year Ended June 30, 2022

General Employees with Social Security	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense		
	Employer	2022 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
Hartford Edu.(Local 566)	\$ 20,099,396	\$ 1,510,304	\$ 2,958,368	\$ 230,218	\$ 4,698,890	\$ 848,419	\$ 200,661	\$ 1,049,080	\$ 4,246,591	\$ (24,027)	\$ 4,222,564
Hartford Union (Local 818)	363,936	27,347	53,567	24,585	105,499	15,362	12,349	27,711	76,892	22,229	99,121
Hartford City (1716)	20,044,504	1,506,179	2,950,289	155,639	4,612,107	846,102	1,122,233	1,968,335	4,234,993	(620,715)	3,614,278
Lebanon Town Hall	1,535,882	115,409	226,062	88,632	430,103	64,831	39,182	104,013	324,500	30,932	355,432
Lebanon Highway	989,317	74,339	145,615	109,043	328,997	41,760	42,912	84,672	209,022	13,854	222,876
Lisbon School Dist.	428,643	32,209	63,091	66,886	162,186	18,094	428	18,522	90,564	17,047	107,611
Lisbon Town	758,598	57,002	111,656	3,435	172,093	32,021	33,284	65,305	160,276	(9,554)	150,722
Manchester Housing	1,718,516	129,132	252,943	9,494	391,569	72,541	226,390	298,931	363,087	(75,396)	287,691
Mansfield Education	6,317,688	474,722	929,881	231,671	1,636,274	266,677	590,763	857,440	1,334,798	(113,213)	1,221,585
Mansfield Town	12,275,189	922,379	1,806,747	138,934	2,868,060	518,150	45,721	563,871	2,593,496	(15,807)	2,577,689
Meriden Housing	1,400,790	105,258	206,178	7,000	318,436	59,129	250,629	309,758	295,958	(79,113)	216,845
Middlefield Town	923,828	69,418	135,975	61,850	267,243	38,996	42,356	81,352	195,186	(6,619)	188,567
Middletown Housing	1,879,726	141,246	276,671	47,536	465,453	79,345	5,285	84,630	397,148	8,053	405,201
Milford Housing	987,002	74,165	145,274	62,372	281,811	41,662	34,182	75,844	208,533	12,793	221,326
Montville Housing	-	-	-	181	181	-	23,443	23,443	-	(11,852)	(11,852)
Montville Education	7,462,640	560,756	1,098,403	459,705	2,118,864	315,007	340,933	655,940	1,576,703	(90,120)	1,486,583
Montville Town	8,067,456	606,203	1,187,424	35,863	1,829,490	340,537	224,780	565,317	1,704,488	(24,432)	1,680,056
Naugatuck Housing	1,161,331	87,264	170,933	103,658	361,855	49,021	12,708	61,729	245,365	30,973	276,338
New Britain Housing	3,131,877	235,335	460,971	237,626	933,932	132,200	54,818	187,018	661,701	19,374	681,075
New London Housing	223,395	16,786	32,881	-	49,667	9,430	104,472	113,902	47,199	(86,277)	(39,078)
New London Public Works	8,309,792	624,412	1,223,093	228,643	2,076,148	350,766	468,852	819,618	1,755,689	(59,808)	1,695,881
Norwalk Housing	3,130,721	235,248	460,801	197,023	893,072	132,151	148,628	280,779	661,457	(18,681)	642,776
Oxford Education	6,579,776	494,416	968,457	23,588	1,486,461	277,740	67,320	345,060	1,390,172	(14,898)	1,375,274

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

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
As Of And For The Year Ended June 30, 2022

Employer	2022 Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense			
		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 Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Oxford Town	\$ 4,878,821	\$ 366,603	\$ 718,099	\$ 33,414	\$ 1,118,116	\$ 205,941	\$ 117,455	\$ 323,396	\$ 1,030,795	\$ 12,029	\$ 1,042,824
Southington Health District	630,178	47,353	92,754	97,815	237,922	26,601	40,370	66,971	133,144	32,204	165,348
Portland Housing	424,552	31,902	62,488	35,281	129,671	17,921	28,423	46,344	89,699	11,943	101,642
Preston Town	1,556,744	116,976	229,132	184,654	530,762	65,712	160,682	226,394	328,908	11,708	340,616
Prospect Public Works	837,819	62,955	123,316	6,505	192,776	35,365	68,001	103,366	177,014	(4,805)	172,209
Putnam Housing	1,216,452	91,406	179,046	20,137	290,589	51,348	19,866	71,214	257,011	12,552	269,563
Redding Education	4,125,577	310,003	607,231	-	917,234	174,145	336,757	510,902	871,650	(98,121)	773,529
Redding Town	4,155,233	312,232	611,596	21,445	945,273	175,397	135,545	310,942	877,916	(50,655)	827,261
Seymour Housing	1,121,280	84,255	165,038	163,583	412,876	47,331	53,958	101,289	236,904	19,531	256,435
Seymour Education	6,587,064	494,963	969,530	114,606	1,579,099	278,048	327,019	605,067	1,391,712	(43,968)	1,347,744
Seymour Town	6,100,992	458,439	897,986	350,050	1,706,475	257,530	208,130	465,660	1,289,015	20,801	1,309,816
Shelton Housing	113,111	8,499	16,649	1,025	26,173	4,775	6,701	11,476	23,898	(1,976)	21,922
Southington Housing	219,843	16,519	32,358	150,506	199,383	9,280	183,602	192,882	46,448	(33,563)	12,885
Southington Dog	188,604	14,172	27,760	37,045	78,977	7,961	63,785	71,746	39,848	(3,762)	36,086
Southington Education	24,572,702	1,846,436	3,616,780	337,417	5,800,633	1,037,243	62,937	1,100,180	5,191,708	244,755	5,436,463
Southington Lunch	865,874	65,063	127,445	49,865	242,373	36,550	18,511	55,061	182,941	4,073	187,014
Southington Sewer	1,496,349	112,438	220,243	88,125	420,806	63,163	194,060	257,223	316,148	(14,411)	301,737
Southington Town	15,632,363	1,174,643	2,300,879	240,467	3,715,989	659,860	357,047	1,016,907	3,302,798	(35,415)	3,267,383
Southington Water	3,194,704	240,056	470,219	191,151	901,426	134,852	199,952	334,804	674,976	(7,594)	667,382
Stamford Housing	8,580,328	644,741	1,262,912	310,635	2,218,288	362,186	14,808	376,994	1,812,847	123,182	1,936,029
Stratford Housing	2,382,904	179,056	350,732	86,508	616,296	100,585	32,023	132,608	503,459	12,445	515,904
Thompson Town	3,185,344	239,352	468,841	536,751	1,244,944	134,457	1,516	135,973	672,998	243,777	916,775
Tolland Cnty Mutual Aid	1,418,010	106,552	208,712	16,321	331,585	59,856	30,180	90,036	299,596	6,324	305,920

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

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
As Of And For The Year Ended June 30, 2022

Employer	2022 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense	
		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 Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Torrington Housing	\$ 1,008,493	\$ 75,780	\$ 148,437	\$ 15,190	\$ 239,407	\$ 42,570	\$ 22,391	\$ 64,961	\$ 213,074	\$ (13,390)	\$ 199,684
Rockville (Vernon) Hsg.	1,156,938	86,934	170,286	25,609	282,829	48,836	140,027	188,863	244,437	(61,292)	183,145
Wallingford HA	1,006,505	75,631	148,144	32,247	256,022	42,486	57,488	99,974	212,654	13,564	226,218
Waterford LC1303	6,605,434	496,344	972,234	5,229	1,473,807	278,823	98,017	376,840	1,395,593	(17,398)	1,378,195
Waterford Custodial	3,209,690	241,182	472,424	65,458	779,064	135,485	143,222	278,707	678,142	(18,209)	659,933
Waterford Local 161	1,363,414	102,449	200,677	15,950	319,076	57,551	6,599	64,150	288,062	(307)	287,755
Waterford Cafe 224	547,959	41,175	80,652	36,904	158,731	23,130	25,258	48,388	115,773	(1,012)	114,761
Waterford Para-Pro's	2,671,838	200,767	393,260	33,137	627,164	112,781	312,159	424,940	564,505	(60,618)	503,887
Waterford Non-union	2,658,399	199,757	391,282	26,009	617,048	112,214	348,710	460,924	561,665	(75,161)	486,504
Waterford Government	2,432,275	182,765	357,999	62,718	603,482	102,669	338,483	441,152	513,890	(84,215)	429,675
Waterford Town	4,801,696	360,808	706,747	233,374	1,300,929	202,685	138,916	341,601	1,014,500	1,029	1,015,529
Watertown Town Supv.	144,161	10,833	21,219	1,488	33,540	6,085	18,880	24,965	30,458	(51,703)	(21,245)
Watertown Town	1,146,863	86,177	168,803	195,404	450,384	48,410	78,857	127,267	242,309	23,831	266,140
West Hartford Housing	2,827,369	212,453	416,152	118,490	747,095	119,347	15,676	135,023	597,365	51,451	648,816
West Haven Housing	2,892,373	217,338	425,719	97,180	740,237	122,090	676,569	798,659	611,099	(110,148)	500,951
Weston Education	8,412,154	632,104	1,238,159	7,760	1,878,023	355,087	399,628	754,715	1,777,316	(161,279)	1,616,037
Weston Highway	1,757,533	132,064	258,686	129,874	520,624	74,188	64,386	138,574	371,331	(13,991)	357,340
Weston Salary	2,732,314	205,311	402,161	17,833	625,305	115,334	195,145	310,479	577,282	(51,585)	525,697
Weston Town	5,079,232	381,662	747,597	89,283	1,218,542	214,400	40,834	255,234	1,073,138	8,065	1,081,203
Wethersfield Housing	828,053	62,221	121,879	57,280	241,380	34,953	21,142	56,095	174,951	7,255	182,206

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

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
As Of And For The Year Ended June 30, 2022

General Employees with Social Security	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense		
		Difference Between Projected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Employer	2022 Net Pension Liability										
Winchester Housing	\$ -	\$ -	\$ -	\$ 31,236	\$ 31,236	\$ -	\$ 79,868	\$ 79,868	\$ -	\$ (9,905)	\$ (9,905)
Windsor Locks Housing	389,573	29,273	57,340	57,782	144,395	16,444	11,297	27,741	82,309	5,169	87,478
Windsor Locks Edu.	4,822,908	362,402	709,869	29,516	1,101,787	203,581	70,599	274,180	1,018,982	(22,163)	996,819
Windsor Locks Para's	2,054,415	154,372	302,383	25,227	481,982	86,719	280,317	367,036	434,056	(64,155)	369,901
Windsor Locks Town	6,318,650	474,794	930,023	183,690	1,588,507	266,718	312,396	579,114	1,335,001	(25,562)	1,309,439
Woodbridge Education	3,442,279	258,659	506,658	217,935	983,252	145,303	175,679	320,982	727,283	482	727,765
Woodbridge Town	6,198,444	465,762	912,330	77,976	1,456,068	261,644	142,362	404,006	1,309,604	(20,937)	1,288,667
Woodstock Education	1,283,156	96,419	188,864	17,993	303,276	54,164	29,102	83,266	271,104	6,367	277,471
Woodstock Town	1,974,853	148,394	290,673	186,355	625,422	83,361	51,142	134,503	417,246	4,131	421,377
Norwich Housing	2,634,858	197,988	387,817	103,380	689,185	111,220	569	111,789	556,691	50,151	606,842
District #4 – Custodians	953,515	71,649	140,345	30,867	242,861	40,249	67,612	107,861	201,458	(16,110)	185,348
District #4 - B. of Ed	403,263	30,302	59,355	43,807	133,464	17,022	26,174	43,196	85,201	7,827	93,028
District #4 - Non-Cert.	1,540,585	115,762	226,754	131,473	473,989	65,030	54,533	119,563	325,494	18,768	344,262
District #4 –Secretarial	676,177	50,809	99,524	-	150,333	28,542	56,087	84,629	142,862	(27,730)	115,132
Regional District 16	229,037	17,210	33,711	11,595	62,516	9,668	5,403	15,071	48,391	(406)	47,985
Regional District 19	3,146,979	236,470	463,194	142,325	841,989	132,838	169,855	302,693	664,892	(47,809)	617,083
Watertown Fire District	739,306	55,553	108,816	10,967	175,336	31,207	15,614	46,821	156,200	(4,064)	152,136
Westport Health Dept.	1,202,766	90,378	177,031	68,579	335,988	50,770	75,955	126,725	254,120	(13,840)	240,280
East Shore Health District	1,636,454	122,966	240,865	127,065	490,896	69,077	-	69,077	345,749	66,860	412,609
L. Naugatuck Valley Health	1,966,459	147,763	289,437	176,942	614,142	83,007	81,082	164,089	415,472	9,240	424,712
Quinnipiack Valley Health	1,406,923	105,719	207,081	199,637	512,437	59,388	16,002	75,390	297,254	54,643	351,897
Uncas Health District	1,204,268	90,491	177,253	61,559	329,303	50,834	28,872	79,706	254,437	11,641	266,078
Willimantic Housing	2,014,265	151,355	296,473	57,933	505,761	85,025	27,132	112,157	425,573	(7,251)	418,322

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

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
As Of And For The Year Ended June 30, 2022

Employer	2022 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense	
		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 Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Jewett City Street	\$ 213,085	\$ 16,012	\$ 31,363	\$ 8,749	\$ 56,124	\$ 8,995	\$ 37,008	\$ 46,003	\$ 45,021	\$ (21,064)	\$ 23,957
Southeast Ct. Planning	904,747	67,984	133,167	96,602	297,753	38,190	71,261	109,451	191,154	11,760	202,914
Southeast Ct Water	806,337	60,590	118,682	8,662	187,934	34,036	11,782	45,818	170,363	(2,841)	167,522
South Norwalk Electric	1,467,956	110,305	216,064	12,007	338,376	61,964	126,873	188,837	310,149	(44,572)	265,577
Norwalk 1st Tax Dist.	3,204,677	240,805	471,686	220,823	933,314	135,273	394,281	529,554	677,082	(28,763)	648,319
Norwalk 2nd Tax Dist.	5,078,207	381,585	747,446	347,445	1,476,476	214,357	281,427	495,784	1,072,921	21,794	1,094,715
Connecticut Housing	102,937	7,735	15,151	-	22,886	4,345	57,285	61,630	21,748	(25,759)	(4,011)
Southeast CT Tourism	-	-	-	-	-	-	-	-	-	(22,534)	(22,534)
Total	\$ 449,603,773	\$ 33,784,013	\$ 66,175,793	\$ 16,592,732	\$ 116,552,538	\$ 18,978,305	\$ 17,246,717	\$ 36,225,022	\$ 94,992,065	\$ (346,179)	\$ 94,645,886

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

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
As Of And For The Year Ended June 30, 2022

General Employees without Social Security	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense		
	2022 Net Pension Liability	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 Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Bridgeport Education											
Bridgeport Grants	502,093	50,649	73,749	19,309	143,707	6,111	255,156	261,267	106,742	(100,239)	6,503
Bridgeport City	92,512,704	9,332,263	13,588,546	1,933,031	24,853,840	1,125,948	3,911,877	5,037,825	19,667,598	(26,434)	19,641,164
East Haven Education	9,528,103	961,152	1,399,517	30,014	2,390,683	115,964	391,994	507,958	2,025,613	(36,333)	1,989,280
East Haven Town	12,945,219	1,305,855	1,901,433	73,374	3,280,662	157,553	474,443	631,996	2,752,069	(109,822)	2,642,247
New Britain Education	78,503,515	7,919,080	11,530,834	11,629,793	31,079,707	955,446	112,776	1,068,222	16,689,335	3,409,305	20,098,640
New Britain City	51,071,214	5,151,833	7,501,495	233,640	12,886,968	621,575	2,205,412	2,826,987	10,857,407	(287,497)	10,569,910
GNH WPCA	14,472,288	1,459,899	2,125,733	128,889	3,714,521	176,139	731,269	907,408	3,076,714	(87,332)	2,989,382
Mattabassett District	7,018,966	708,042	1,030,967	34,697	1,773,706	85,426	300,349	385,775	1,492,186	(45,218)	1,446,968
Total	\$ 359,328,005	\$ 36,247,385	\$ 52,779,186	\$ 14,082,747	\$ 103,109,318	\$ 4,373,289	\$ 13,994,147	\$ 18,367,436	\$ 76,390,791	\$ 125,041	\$ 76,515,832

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

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
As Of And For The Year Ended June 30, 2022

Police Officers and Firefighters with Social Security	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
	2022 Net Pension Liability	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 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 and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
Employer Contributions											Total Employer Pension Expense		
Beacon Falls Police	\$ 649,582	\$ 94,735	\$ 92,609	\$ 97,159	\$ 284,503	\$ 19,501	\$ -	\$ 85,687	\$ 105,188	\$ 122,714	\$ (11,061)	\$ 111,653	
Cromwell Police	6,535,111	953,079	931,687	149,149	2,033,915	196,194	-	59,453	255,647	1,234,562	6,080	1,240,642	
Derby Police	7,745,810	1,129,647	1,104,292	83,234	2,317,173	232,541	-	594,029	826,570	1,463,278	(95,960)	1,367,318	
Easton Police	3,597,015	524,588	512,813	29,227	1,066,628	107,988	-	199,556	307,544	679,520	(29,635)	649,885	
Mansfield Fire	3,566,940	520,202	508,526	99,688	1,128,416	107,085	-	25,926	133,011	673,838	57,978	731,816	
Middlefield Police	-	-	-	-	-	-	-	-	-	-	-	-	
Monroe Police	8,997,494	1,312,193	1,282,740	467,316	3,062,249	270,118	-	176,827	446,945	1,699,736	27,220	1,726,956	
Montville Fire	2,276,858	332,057	324,603	1,185,757	1,842,417	68,355	-	68,355	430,126	313,692	313,692	743,818	
Montville Police	5,393,026	786,518	768,864	45,405	1,600,787	161,907	-	192,778	354,685	1,018,808	(33,612)	985,196	
New Fairfield Police	1,721,633	251,083	245,447	371,725	868,255	51,686	-	74,159	125,845	325,237	81,146	406,383	
Oxford Police	3,354,915	489,280	478,298	373,035	1,340,613	100,720	-	157,178	257,898	633,784	179,370	813,154	
Plymouth Police	5,674,456	827,561	808,987	145,999	1,782,547	170,356	-	351,814	522,170	1,071,974	(22,671)	1,049,303	
Putnam Police	3,389,388	494,308	483,213	25,269	1,002,790	101,754	-	68,843	170,597	640,297	14,186	654,483	
Redding Police	4,311,940	628,852	614,738	55,119	1,298,709	129,451	-	95,491	224,942	814,578	(7,435)	807,143	
Southington Fire	7,027,520	1,024,892	1,001,888	88,182	2,114,962	210,977	-	462,735	673,712	1,327,584	(68,452)	1,259,132	
Waterford Fire	2,531,255	369,158	360,872	279,192	1,009,222	75,992	-	137,690	213,682	478,185	91,417	569,602	
Waterford Police	10,128,938	1,477,202	1,444,046	148,903	3,070,151	304,086	-	645,878	949,964	1,913,480	(43,777)	1,869,703	
Weston Police	5,393,664	786,611	768,955	199,572	1,755,138	161,926	-	39,238	201,164	1,018,929	82,542	1,101,471	
Winchester Police	4,222,121	615,753	601,932	128,846	1,346,531	126,754	-	463,024	589,778	797,610	(11,643)	785,967	
Windsor Dog	107,175	15,630	15,280	57,059	87,969	3,218	-	58,379	61,597	20,247	(7,263)	12,984	
Windsor Locks Police	7,201,311	1,050,238	1,026,665	241,895	2,318,798	216,194	-	104,937	321,131	1,360,415	81,692	1,442,107	
Woodbridge Police	5,358,592	781,496	763,955	183,960	1,729,411	160,873	-	465,163	626,036	1,012,303	(58,579)	953,724	
Cromwell Fire	3,209,408	468,059	457,554	831,614	1,757,227	96,351	-	103,338	199,689	606,296	229,623	835,919	
Easton Firefighters	1,637,249	238,776	233,417	29,168	501,361	49,153	-	57,209	106,362	309,296	2,213	311,509	
Total	\$ 104,031,401	\$ 15,171,918	\$ 14,831,381	\$ 5,316,473	\$ 35,319,772	\$ 3,123,180	\$ -	\$ 4,619,332	\$ 7,742,512	\$ 19,652,797	\$ 777,071	\$ 20,429,868	

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

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
As Of And For The Year Ended June 30, 2022

Police Officers and Firefighters without Social Security		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense	
		2022 Net Pension Liability	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 Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
Ansonia Police	\$ 10,983,382	\$ 2,089,192	\$ 1,339,793	\$ 2,922	\$ 3,431,907	\$ 189,341	\$ 377,953	\$ 567,294	\$ 2,321,788	\$ (102,704)	\$ 2,219,084
Branford Fire	13,128,649	2,497,251	1,601,481	675,588	4,774,320	226,323	41,207	267,530	2,775,279	145,536	2,920,815
Bridgeport Fire	71,578,902	13,615,300	8,731,456	687,481	23,034,237	1,233,941	1,321,157	2,555,098	15,131,138	70,433	15,201,571
Bridgeport Police	94,954,943	18,061,747	11,582,951	-	29,644,698	1,636,918	3,959,135	5,596,053	20,072,623	(568,356)	19,504,267
East Haven Fire	13,262,821	2,522,773	1,617,847	917,800	5,058,420	228,636	846,375	1,075,011	2,803,641	(37,608)	2,766,033
East Haven Police	17,130,541	3,258,466	2,089,646	787,382	6,135,494	295,312	174,805	470,117	3,621,243	(98,919)	3,522,324
Hamden Police & Fire	30,115,682	5,728,420	3,673,621	3,003,640	12,405,681	519,161	-	519,161	6,366,185	1,174,883	7,541,068
Manchester Fire	20,819,111	3,960,084	2,539,591	-	6,499,675	358,898	609,727	968,625	4,400,973	(208,639)	4,192,334
New Britain Fire	28,004,724	5,326,887	3,416,118	692,098	9,435,103	482,770	32,562	515,332	5,919,947	132,349	6,052,296
New Britain Police	41,676,036	7,927,360	5,083,795	1,018,347	14,029,502	718,449	314,954	1,033,403	8,809,940	(177,825)	8,632,115
New London Fire	15,509,168	2,950,059	1,891,865	317,724	5,159,648	267,361	420,151	687,512	3,278,499	(74,443)	3,204,056
New London Fire Chief	-	-	-	52,819	52,819	-	19,858	19,858	-	(12,820)	(12,820)
New London Police	16,900,080	3,214,630	2,061,533	-	5,276,163	291,339	1,373,421	1,664,760	3,572,525	(577,230)	2,995,295
Seymour Police	11,438,005	2,175,667	1,395,250	660,504	4,231,421	197,179	165,623	362,802	2,417,892	47,098	2,464,990
Shelton Police	16,783,317	3,192,420	2,047,290	1,120,743	6,360,453	289,326	536,953	826,279	3,547,843	(116,622)	3,431,221
Southington Police	21,508,972	4,091,305	2,623,743	400,985	7,116,033	370,791	894,893	1,265,684	4,546,804	(9,963)	4,536,841
Stonington Police	9,863,348	1,876,146	1,203,167	50,491	3,129,804	170,033	455,764	625,797	2,085,023	(191,891)	1,893,132
Windsor Police	13,318,507	2,533,365	1,624,640	521,573	4,679,578	229,596	820,652	1,050,248	2,815,413	(307,149)	2,508,264
West Haven Fire	8,400,206	1,597,836	1,024,688	1,120,886	3,743,410	144,810	3,074	147,884	1,775,728	337,451	2,113,179
West Shore Fire District	7,015,582	1,334,461	855,786	107,521	2,297,768	120,941	162,259	283,200	1,483,031	(60,287)	1,422,744
Total	\$ 462,391,976	\$ 87,953,369	\$ 56,404,261	\$ 12,138,504	\$ 156,496,134	\$ 7,971,125	\$ 12,530,523	\$ 20,501,648	\$ 97,745,515	\$ (636,706)	\$ 97,108,809
CMERS Grand Total	\$ 1,375,355,155	\$ 173,156,685	\$ 190,190,621	\$ 48,130,456	\$ 411,477,762	\$ 34,445,899	\$ 48,390,719	\$ 82,836,618	\$ 288,781,168	\$ (80,773)	\$ 288,700,395

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

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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, 2022**

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, 2022**

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 2022 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, 2022**

NOTE 3 - COLLECTIVE NET PENSION LIABILITY OF PARTICIPATING EMPLOYERS

The following table presents the components of the June 30, 2022 collective net pension liability.

Employers' total pension liability	\$ 4,395,383,324
Plan fiduciary net position	3,020,028,169
Total employers' net pension liability	<u>\$ 1,375,355,155</u>
Fiduciary net position as a percentage of total pension liability	<u>68.71%</u>

Net pension liability by sub plan:

General employees with social security	\$ 449,603,773
General employees without social security	359,328,005
Police officers and firefighters with social security	104,031,401
Police officers and firefighters without social security	462,391,976
Total employers' net pension liability	<u>\$ 1,375,355,155</u>

The collective total pension liability as of June 30, 2022 is based upon the June 30, 2022 actuarial valuation. The actuarial assumptions used in the June 30, 2022 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, 2022, 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
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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, 2022 are summarized in the following table:

<u>Asset Class</u>	<u>Allocation</u>	<u>Long-Term Target Expected Real Rate of Return</u>
Global Equity	37%	6.9%
Public Credit	2%	2.9%
Core Fixed Income	13%	0.4%
Liquidity Fund	1%	-0.4%
Risk Mitigation	5%	0.1%
Private Equity	15%	11.2%
Private Credit	10%	6.2%
Real Estate	10%	6.3%
Infra. & Natural Resources	7%	7.7%
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.

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NOTE 3 - COLLECTIVE NET PENSION LIABILITY OF PARTICIPATING EMPLOYERS (Continued)

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

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

	1% Decrease	Current Discount	1% Increase
	6.00%	7.00%	8.00%
<u>Net pension liability by sub plan:</u>			
General employees with social security	\$ 615,669,534	\$ 449,603,773	\$ 309,028,027
General employees without social security	495,344,845	359,328,005	244,652,798
Police officers and firefighters with social security	145,338,071	104,031,401	69,524,137
Police officers and firefighters without social security	645,435,919	462,391,976	310,629,106
Total	<u>\$ 1,901,788,369</u>	<u>\$ 1,375,355,155</u>	<u>\$ 933,834,068</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, 2022, the average of the expected remaining service lives of all employees calculated by our external actuaries is 4.78 years.

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NOTE 5 - DEFERRED OUTFLOWS AND DEFERRED INFLOWS OF RESOURCES

The following table provides the deferred outflows/(inflows) of resources, as of June 30, 2022, 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
2023	\$ 9,425,527	\$ 21,368,272	\$ 6,632,807	\$ 36,145,183
2024	16,460,026	18,103,652	5,715,384	31,228,988
2025	11,568,101	10,838,238	4,584,800	24,155,385
2026	42,873,862	34,431,720	10,644,269	44,464,930
Thereafter	-	-	-	-
Total	<u>\$ 80,327,516</u>	<u>\$ 84,741,882</u>	<u>\$ 27,577,260</u>	<u>\$ 135,994,486</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	\$ 96,518,629	\$ 33,332,299	\$ 21,904,536	\$ 7,575,890	\$ 33,705,904
Interest on the TPL and net cash flow	277,806,594	96,351,039	76,793,237	21,112,284	83,550,034
Member contributions	(32,894,401)	(9,586,081)	(9,356,450)	(2,213,935)	(11,737,935)
Projected earnings on plan investments	(233,077,355)	(81,424,561)	(65,007,438)	(18,033,349)	(68,612,007)
Expensed portion of current-period difference between expected and actual experience in the total pension liability	33,792,961	7,456,846	6,316,917	3,268,849	16,750,349
Expensed portion of current-period differences between actual and projected earnings on plan investments	106,019,776	37,040,896	29,517,686	8,191,582	31,269,612
Other	-	-	-	-	-
Recognition of beginning deferred outflows of resources as pension expense	126,131,827	46,842,321	33,933,390	7,678,820	37,677,296
Recognition of beginning deferred inflows of resources as pension expense	(85,516,863)	(35,020,694)	(17,711,087)	(7,927,344)	(24,857,738)
Collective Pension expense	<u>\$ 288,781,168</u>	<u>\$ 94,992,065</u>	<u>\$ 76,390,791</u>	<u>\$ 19,652,797</u>	<u>\$ 97,745,515</u>

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
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NOTE 7 - SUBSEQUENT EVENT

On June 7, 2023, House Bill 6930, an Act Concerning the Development of Best Practices for Governance Structures of Municipal Retirement Plans, was passed by the Connecticut Legislature on. The following is a summarization of future changes in benefit provisions, which are not included in the schedules.

- A five-year phase-out of the Cost-Of-Living-Adjustment (COLA) floor from the existing 2.5% to 0%, which reduces the floor by 0.5% each year for future retirees, beginning July 1, 2025, reducing to 0% on July 1, 2029. Subject to the COLA floors outlined above, for years in which inflation (as measured by the CPI-W) increases by 2% or less, the MERS COLA will track inflation directly. For those years in which inflation increases by 2% or more, the COLA will be 60% of the inflation rate up to 6.0%, and 75% of the inflation rate in excess of 6.0% with a maximum COLA of 7.5%.
- Beginning July 1, 2025, the benefit formula multiplier will increase to 2.2% (1.7% for Social Security covered eligible participants) based on the following eligibility:
 - General Employees: Beginning for service at age 60 with at least 30 years of service.
 - Police and Fire: Beginning for service at age 55 with at least 27 years of service.
- Beginning July 1, 2025, a Deferred Retirement Option Plan (DROP), capped at five years of participation in the program, will be offered based on the following eligibility:
 - General Employees: at age 60 with 30 years of service OR at age 62 with five (5) years of service.
 - Police and Fire: at age 55 with 25 years of service; at age 57 with five (5) years of service; or at any age with 30 years of service.
 - Upon entering DROP, the member contribution rate is reduced to half. After 24 months of DROP participation, the member contribution rate is reduced to 0%.
 - Beginning annually at the 2nd anniversary of the member's DROP entry, the DROP account is credited with interest at a not to exceed 4%. Interest is also credited at the 3rd, 4th, and 5th anniversary date of DROP entry.
 - Pension amount will not increase with annual COLAs while participating in DROP. Once member exits DROP, future COLAs will be determined based on the provisions in effect at the time the member entered the DROP.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
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NOTE 8 - 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, 2022, 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, 2022. The State of Connecticut ACFR is available at www.osc.ct.gov/reports. The supporting actuarial information is included in the June 30, 2022, GASB Statements No. 68 Report for the Connecticut Municipal Employees' Retirement System. The additional financial and actuarial information is available at www.osc.ct.gov/rbsd/cmers/plandoc or by contacting the Connecticut Municipal Employees Retirement System at: 55 Elm Street, Hartford, CT 06106, by e-mailing osc.generalinfocmers@ct.gov or by calling (860) 702-3480.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
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General Employees With Social Security

Employer	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
Andover Education	\$ (34,681)	\$ (25,261)	\$ (6,605)	\$ 59,813	-	-
Andover Selectmen	61,503	71,666	28,689	99,351	-	-
Ansonia Housing	68,849	91,352	53,649	154,707	-	-
Ansonia Clerical	70,865	135,280	83,969	424,995	-	-
Ansonia Town	(7,766)	42,237	25,881	273,742	-	-
Beacon Falls Supervisors	16,084	25,732	20,216	72,748	-	-
Beacon Falls Town	22,329	30,340	18,715	100,884	-	-
Bethany Public Works	38,719	38,295	2,645	56,627	-	-
Bethlehem Public Works	116	4,135	(4,922)	15,897	-	-
Bozrah Education	39,657	50,661	45,311	153,845	-	-
Bozrah Town	(16,546)	(7,023)	(8,822)	52,048	-	-
Branford Education	239,954	481,631	367,549	1,399,592	-	-
Branford Selectman	408,198	568,687	406,386	1,392,292	-	-
Bridgeport Housing	(105,992)	123,315	47,853	852,418	-	-
Bridgeport Port Authority	(12,292)	(11,640)	(12,502)	(532)	-	-
Bristol Housing	13,315	69,536	36,149	263,133	-	-
Canterbury Town	11,402	19,412	1,299	56,100	-	-
Chester Board of Education	1,510	2,150	1,481	5,675	-	-
Clinton Secretarial	52,121	93,221	78,720	269,366	-	-
Clinton Supervisory	48,580	41,579	26,711	130,006	-	-
Clinton Town	35,557	50,591	38,849	145,750	-	-
Colchester Housing	(14,844)	(15,074)	(14,812)	(10,960)	-	-
Coventry Housing	34,139	33,238	18,284	44,299	-	-
Danbury Housing	225,548	260,346	175,102	469,939	-	-
Darien Housing	(13,460)	(13,717)	(9,956)	526	-	-
Deep River BOE	(5,765)	(10,052)	(9,109)	(1,466)	-	-
Derby Housing	(23,416)	(13,367)	11,088	31,223	-	-
East Haddam Town	(50,831)	(37,433)	46	37,483	-	-
East Hampton Housing	9,809	13,408	12,169	21,430	-	-
East Hartford Housing	20,889	74,443	74,946	260,018	-	-
Ellington Education	167,491	282,358	201,294	813,539	-	-
Ellington Lunch	728	11,548	9,699	31,852	-	-
Ellington Town	(66,587)	(33,705)	(12,005)	91,488	-	-
Ellington Van Drivers	845	7,720	8,574	18,218	-	-
Enfield Housing	36,930	40,340	33,177	149,647	-	-
Essex BOE	385	4,896	4,592	13,770	-	-
Greenwich Housing	144,763	222,975	151,511	504,164	-	-
Griswold Education	258,426	381,548	353,145	898,519	-	-
Griswold Selectmen	75,922	110,849	98,917	251,388	-	-
Groton Housing	(5,616)	-	-	488	-	-

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
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General Employees With Social Security

Employer	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
Hamden Education	\$ 359,013	\$ 401,434	\$ 311,534	\$ 519,411	\$ -	\$ -
Hamden BOE	460,956	575,922	335,522	957,547	-	-
Hamden Schools	(103,427)	(53,125)	(31,065)	131,003	-	-
Hamden Town	940,849	1,132,110	868,861	1,715,419	-	-
Hartford Housing	330,524	462,127	261,293	628,672	-	-
Hartford Edu.(Local 566)	426,238	785,632	549,484	1,888,455	-	-
Hartford Union (Local 818)	9,796	23,828	10,072	34,091	-	-
Hartford City (1716)	128,438	462,702	323,127	1,729,504	-	-
Lebanon Town Hall	50,879	88,312	46,095	140,804	-	-
Lebanon Highway	36,346	55,697	39,369	112,912	-	-
Lisbon School Dist.	27,143	33,718	28,457	54,346	-	-
Lisbon Town	6,985	18,785	13,763	67,254	-	-
Manchester Housing	(21,155)	(2,285)	(7,782)	123,861	-	-
Mansfield Education	25,556	132,580	107,992	512,706	-	-
Mansfield Town	290,127	515,153	327,152	1,171,757	-	-
Meriden Housing	(66,696)	(10,043)	(12,441)	97,857	-	-
Middlefield Town	23,601	34,837	38,956	88,498	-	-
Middletown Housing	58,123	88,534	52,906	181,260	-	-
Milford Housing	38,188	51,984	20,724	95,070	-	-
Montville Housing	(8,815)	(8,855)	(5,965)	373	-	-
Montville Education	102,233	273,042	269,241	818,409	-	-
Montville Town	103,389	249,428	156,661	754,695	-	-
Naugatuck Housing	52,283	81,094	51,252	115,497	-	-
New Britain Housing	75,874	182,675	142,229	346,135	-	-
New London Housing	(48,427)	(23,203)	(11,655)	19,050	-	-
New London Public Works	85,927	177,278	156,828	836,497	-	-
Norwalk Housing	71,591	131,680	120,489	288,532	-	-
Oxford Education	131,171	237,110	158,662	614,458	-	-
Oxford Town	79,736	154,176	96,334	464,473	-	-
Southington Health District	29,634	34,642	40,545	66,129	-	-
Portland Housing	7,639	25,597	12,862	37,229	-	-
Preston Town	32,004	73,159	67,655	131,550	-	-
Prospect Public Works	5,474	12,436	5,173	66,327	-	-
Putnam Housing	29,374	50,208	27,557	112,236	-	-
Redding Education	(24,707)	49,233	34,003	347,803	-	-
Redding Town	52,727	126,396	75,294	379,913	-	-
Seymour Housing	60,151	77,056	45,589	128,792	-	-
Seymour Education	111,202	175,741	83,809	603,281	-	-
Seymour Town	166,105	256,044	178,514	640,153	-	-
Shelton Housing	723	1,630	1,892	10,453	-	-

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Employer	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
Southington Housing	\$ (26,987)	\$ (32,375)	\$ 13,445	\$ 52,418	-	-
Southington Dog	(3,856)	(219)	2,567	8,739	-	-
Southington Education	584,088	1,013,341	731,691	2,371,333	-	-
Southington Lunch	26,392	39,314	35,428	86,179	-	-
Southington Sewer	22,564	32,121	(13,027)	121,926	-	-
Southington Town	386,913	572,514	312,634	1,427,021	-	-
Southington Water	69,442	99,280	65,318	332,581	-	-
Stamford Housing	276,205	418,589	307,362	839,138	-	-
Stratford Housing	77,665	101,678	67,639	236,706	-	-
Thompson Town	331,050	342,667	132,645	302,609	-	-
Tolland Cnty Mutual Aid	24,961	42,522	36,189	137,877	-	-
Torrington Housing	22,330	34,500	25,115	92,501	-	-
Rockville (Vernon) Hsg.	(25,341)	(17,993)	22,375	114,926	-	-
Wallingford HA	17,859	32,667	20,790	84,732	-	-
Waterford LC1303	110,649	208,586	152,904	624,828	-	-
Waterford Custodial	59,265	110,127	47,804	283,161	-	-
Waterford Local 161	28,377	53,333	39,513	133,703	-	-
Waterford Cafe 224	14,977	30,746	16,124	48,495	-	-
Waterford Para-Pro's	(28,960)	(11,942)	16,935	226,189	-	-
Waterford Non-union	(22,901)	9,188	(14,335)	184,171	-	-
Waterford Government	(28,346)	31,882	(19,176)	177,971	-	-
Waterford Town	115,104	192,078	147,140	505,006	-	-
Watertown Town Supv.	(14,044)	4,993	2,865	14,760	-	-
Watertown Town	59,186	67,528	52,894	143,510	-	-
West Hartford Housing	117,662	125,911	96,642	271,858	-	-
West Haven Housing	(63,080)	(39,300)	(88,610)	132,568	-	-
Weston Education	7,683	147,940	161,458	806,227	-	-
Weston Highway	34,224	90,884	80,893	176,049	-	-
Weston Salary	15,459	38,837	21,994	238,535	-	-
Weston Town	132,697	190,291	150,460	489,860	-	-
Wethersfield Housing	29,579	49,103	24,015	82,588	-	-
Winchester Housing	(8,951)	(5,064)	(19,383)	(15,234)	-	-
Windsor Locks Housing	19,518	26,191	25,445	45,500	-	-
Windsor Locks Edu.	103,774	170,145	107,044	446,644	-	-
Windsor Locks Para's	(19,771)	(12,681)	(13,025)	160,423	-	-
Windsor Locks Town	95,362	165,407	116,493	632,131	-	-
Woodbridge Education	91,906	127,922	83,134	359,309	-	-
Woodbridge Town	101,287	175,580	171,576	603,619	-	-

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Employer	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
Woodstock Education	\$ 33,376	\$ 42,512	\$ 25,670	\$ 118,451	\$ -	\$ -
Woodstock Town	57,590	123,776	87,790	221,762	-	-
Norwich Housing	103,063	139,194	85,084	250,055	-	-
District #4 – Custodians	9,375	18,473	11,836	95,316	-	-
District #4 - B. of Ed	17,113	25,271	14,946	32,938	-	-
District #4 - Non-Cert.	42,370	81,758	75,656	154,643	-	-
District #4 –Secretarial	(11,643)	2,931	9,690	64,727	-	-
Regional District 16	5,732	11,633	8,581	21,499	-	-
Regional District 19	23,924	98,680	82,661	334,031	-	-
Watertown Fire District	9,576	26,237	21,864	70,838	-	-
Westport Health Dept.	24,181	54,725	29,056	101,301	-	-
East Shore Health District	88,749	96,030	71,002	166,038	-	-
L. Naugatuck Valley Health	45,519	95,312	98,650	210,572	-	-
Quinnipiack Valley Health	93,406	123,070	89,559	131,011	-	-
Uncas Health District	41,304	49,219	44,734	114,339	-	-
Willimantic Housing	59,004	84,754	62,218	187,630	-	-
Jewett City Street	(2,011)	1,855	(3,896)	14,174	-	-
Southeast Ct. Planning	38,665	51,748	27,984	69,904	-	-
Southeast Ct Water	18,531	27,957	18,486	77,142	-	-
South Norwalk Electric	(13,602)	2,313	20,368	140,459	-	-
Norwalk 1st Tax Dist.	42,093	87,336	45,899	228,433	-	-
Norwalk 2nd Tax Dist.	117,676	255,550	168,483	438,983	-	-
Connecticut Housing	(36,015)	(17,285)	1,934	12,621	-	-
Southeast CT Tourism	-	-	-	-	-	-
Total	\$ 9,425,527	\$ 16,460,026	\$ 11,568,101	\$ 42,873,858	\$ -	\$ -

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General Employees Without Social Security

Employer	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
Bridgeport Education	\$ 3,629,066	\$ 2,947,936	\$ 1,394,576	\$ 8,273,948	\$ -	\$ -
Bridgeport Grants	(68,693)	(53,468)	(16,972)	21,572	-	-
Bridgeport City	5,384,679	4,174,577	2,224,022	8,032,737	-	-
East Haven Education	482,282	369,278	192,514	838,651	-	-
East Haven Town	600,568	555,564	317,683	1,174,852	-	-
New Britain Education	7,784,434	7,169,407	5,308,959	9,748,684	-	-
New Britain City	2,464,177	2,091,539	1,042,874	4,461,391	-	-
GNH WPCA	732,209	572,813	242,541	1,259,551	-	-
Mattabasset District	359,550	276,006	132,041	620,332	-	-
Total	\$ 21,368,272	\$ 18,103,652	\$ 10,838,238	\$ 34,431,718	\$ -	\$ -

**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	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
Beacon Falls Police	\$ 27,853	\$ 35,080	\$ 30,074	\$ 86,308	\$ -	\$ -
Cromwell Police	427,648	364,173	299,330	687,117	-	-
Derby Police	355,037	268,419	193,635	673,511	-	-
Easton Police	168,633	139,996	112,589	337,866	-	-
Mansfield Fire	263,559	220,351	151,846	359,648	-	-
Middlefield Police	-	-	-	-	-	-
Monroe Police	567,173	545,794	514,371	987,965	-	-
Montville Fire	439,084	440,177	415,034	479,768	-	-
Montville Police	272,433	229,171	200,128	544,370	-	-
New Fairfield Police	187,514	163,691	167,949	223,255	-	-
Oxford Police	313,660	290,060	172,122	306,873	-	-
Plymouth Police	285,280	271,258	194,178	509,662	-	-
Putnam Police	176,686	180,232	133,588	341,687	-	-
Redding Police	248,530	201,905	180,618	442,715	-	-
Southington Fire	352,931	268,438	196,082	623,799	-	-
Waterford Fire	239,395	211,820	117,480	226,844	-	-
Waterford Police	505,943	361,580	321,379	931,285	-	-
Weston Police	391,317	363,093	256,025	543,539	-	-
Winchester Police	186,315	144,096	90,773	335,569	-	-
Windsor Dog	479	(1,362)	4,166	23,089	-	-
Windsor Locks Police	499,385	416,095	322,620	759,566	-	-
Woodbridge Police	228,385	168,737	135,112	571,142	-	-
Cromwell Fire	398,538	364,716	311,837	482,447	-	-
Easton Firefighters	97,029	67,864	63,864	166,242	-	-
Total	\$ 6,632,807	\$ 5,715,384	\$ 4,584,800	\$ 10,644,267	\$ -	\$ -

**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	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
Ansonia Police	\$ 731,188	\$ 599,412	\$ 496,918	\$ 1,037,094	\$ -	\$ -
Branford Fire	1,220,737	1,079,598	830,174	1,376,281	-	-
Bridgeport Fire	5,701,985	4,747,493	3,451,438	6,578,222	-	-
Bridgeport Police	6,237,834	5,235,320	4,050,773	8,524,719	-	-
East Haven Fire	1,018,355	852,527	670,058	1,442,469	-	-
East Haven Police	1,447,060	1,416,047	1,080,959	1,721,312	-	-
Hamden Police & Fire	3,416,575	2,845,287	2,314,367	3,310,291	-	-
Manchester Fire	1,444,908	1,234,965	941,573	1,909,604	-	-
New Britain Fire	2,448,253	2,106,730	1,584,294	2,780,495	-	-
New Britain Police	3,441,695	3,069,670	2,323,123	4,161,611	-	-
New London Fire	1,193,300	1,048,306	808,897	1,421,633	-	-
New London Fire Chief	(3,599)	17,574	11,708	7,278	-	-
New London Police	854,994	703,312	611,035	1,442,063	-	-
Seymour Police	950,102	932,902	771,572	1,214,044	-	-
Shelton Police	1,336,112	1,242,376	1,097,603	1,858,082	-	-
Southington Police	1,675,811	1,374,339	929,872	1,870,327	-	-
Stonington Police	642,841	523,082	392,923	945,161	-	-
Windsor Police	816,787	845,970	744,812	1,221,760	-	-
West Haven Fire	1,036,957	917,121	693,892	947,555	-	-
West Shore Fire District	533,288	436,957	349,394	694,929	-	-
Total	\$ 36,145,183	\$ 31,228,988	\$ 24,155,385	\$ 44,464,930	\$ -	\$ -