



INVESTED IN TOMORROW.

Public Employees Retirement Association of New Mexico

Schedules of Employer Allocations and Pension Amounts

June 30, 2020

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INVESTED IN TOMORROW.

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INDEPENDENT AUDITORS' REPORT

The Members of the Retirement Board of the Public
Employees Retirement Association of New Mexico and
Honorable Brian S. Colón, New Mexico State Auditor
Santa Fe, New Mexico

Report on Schedules

We have audited the accompanying schedules of employer allocations of the Municipal General, Municipal Police, Municipal Fire, State General, State Police, and Legislative Divisions, which collectively comprise the Public Employees Retirement Association Fund (PERA Fund) of the Public Employees Retirement Association of New Mexico (PERA) as of and for the year ended June 30, 2020, and the related notes.

We have audited the totals for all entities referenced above of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense as of and for the year ended June 30, 2020 (specified column totals), included in the accompanying schedules of pension amounts by employer, and the related notes.

We have audited the column totals titled net pension liability, total deferred outflows of resources, total deferred inflows of resources and employer pension expense (specified column totals) for the Judges, Magistrates, and Volunteer Firefighters Retirement Funds included in the accompanying schedule of employer pension amounts as of and for the year ended June 30, 2020, 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, the specified column totals included in the schedules of pension amounts by employer and the specified column totals included in the schedule of employer pension amounts based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer allocations, the specified column totals included in the schedules of pension amounts by employer, and the specified column totals included in the schedule of employer pension amounts 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, the specified column totals included in the schedules of pension amounts by employer and the specified column totals included in the schedule of employer pension amounts. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedules of employer allocations, the specified column totals included in the schedules of pension amounts by employer and the specified column totals included in the schedule of employer pension amounts, 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, the specified column totals included in the schedules of pension amounts by employer and the specified column totals included in the schedule of employer pension amounts in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules of employer allocations, the specified column totals included in the schedules of pension amounts by employer and the specified column totals included in the schedule of employer pension amounts.

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

Opinions

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 participating entities of the PERA Fund's individual divisions, and the net pension liability, total deferred outflows of resources, total deferred inflows of resources and the total employer pension expense of the Judges, Magistrate, and Volunteer Firefighters Retirement Funds of the PERA as of and for the year ended June 30, 2020, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the PERA as of and for the year ended June 30, 2020, and our report thereon, dated November 25, 2020 expressed an unmodified opinion on those financial statements.

Supplementary information

Our audit was conducted for the purpose of forming an opinion on the audits of the schedules of employer allocations, the specified column totals in the schedules of pension amounts by employer and the specified column totals included in the schedule of employer pension amounts. The schedules of pension amounts (in summation) by employers participating in PERA, other pension items – municipal general division, other pension items – municipal police division, other pension items – municipal fire division, and pension amounts by divisions and funds of the State of New Mexico Public Employees Retirement Association, (supplementary information), as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the schedules of employer allocations, the specified column totals in the schedules of pension amounts by employer and the specified column totals included in the schedule of employer pension amounts.

The Members of the Retirement Board of the
Public Employees Retirement Association of New Mexico and
Honorable Brian S. Colón, New Mexico State Auditor

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the schedules of employer allocations, the specified column totals in the schedules of pension amounts by employer and the specified column totals included in the schedule of employer pension amounts. Such information has been subjected to the auditing procedures applied in the audit of the schedules of employer allocations, the specified column totals in the schedules of pension amounts by employer and the specified column totals included in the schedule of employer pension amounts and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the schedules of employer allocations, the specified column totals in the schedules of pension amounts by employer and the specified column totals included in the schedule of employer pension amounts or to the schedules of employer allocations, the specified column totals in the schedules of pension amounts by employer and the specified column totals included in the schedule of employer pension amounts themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the schedules of employer allocations, the specified column totals in the schedules of pension amounts by employer and the specified column totals included in the schedule of employer pension amounts as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 1, 2021 on our consideration of PERA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of PERA's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering PERA's internal control over financial reporting and compliance.

Restriction on Use

Our report is intended solely for the information and use of PERA, Members of the Retirement Board of the Public Employees Retirement Association of New Mexico, the State of New Mexico Legislature, PERA employers, and their auditors and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Albuquerque, New Mexico
June 1, 2021

Schedule of Employer Allocations

State of New Mexico Public Employees Retirement Association
PERA Fund - Municipal General Division
Schedule of Employer Allocations
For the year ended June 30, 2020

Employer Code	Employer	2020 Actual Employer Contributions for Allocations	2020 Employer Allocation Percentage
2000	REDI-Net	\$ -	0.0000%
2010	ALAMOGORDO CITY OF	870,314	0.9417%
2020	ALBUQUERQUE CITY OF (REGULAR)	17,896,045	19.3636%
2030	ARCH HURLEY CONSERVANCY DIST	39,686	0.0429%
2040	AZTEC CITY OF	313,141	0.3388%
2050	BAYARD CITY OF	64,150	0.0694%
2060	BELEN CITY OF	255,342	0.2763%
2080	BERNALILLO TOWN OF	236,388	0.2558%
2090	BLOOMFIELD CITY OF	208,647	0.2258%
2100	BOSQUE FARMS VILLAGE OF	62,769	0.0679%
2110	CARLSBAD CITY OF	1,735,216	1.8775%
2120	CARLSBAD SOIL AND WATER CONS DIST	11,463	0.0124%
2130	CHAMA VILLAGE OF	43,653	0.0472%
2140	CIMARRON VILLAGE OF	23,936	0.0259%
2150	CLAUNCH PINTO SOIL AND WATER CONS DIST	5,464	0.0059%
2160	CLAYTON TOWN OF	108,932	0.1179%
2170	CLOUDCROFT VILLAGE OF	44,718	0.0484%
2180	CLOVIS CITY OF	130,305	0.1410%
2190	CUBA VILLAGE OF	33,506	0.0363%
2200	CUBA SOIL AND WATER CONS DIST	5,708	0.0062%
2210	DEMING CITY OF	342,124	0.3702%
2220	DES MOINES VILLAGE OF	2,526	0.0027%
2230	DEXTER TOWN OF	27,709	0.0300%
2240	EAST RIO ARRIBA SOIL AND WATER CONS. DIST.	8,255	0.0089%
2250	EAST TORRANCE SOIL AND WATER CONS DIST	2,277	0.0025%
2270	ELIDA TOWN OF	6,482	0.0070%
2280	ENCINO VILLAGE OF	2,014	0.0022%
2290	ESPANOLA CITY OF	406,811	0.4402%
2300	ESTANCIA TOWN OF	31,632	0.0342%
2310	FARMINGTON CITY OF	2,899,366	3.1371%
2320	FT SUMNER VILLAGE OF	43,835	0.0474%
2330	GALLUP CITY OF	951,196	1.0292%
2340	GRADY VILLAGE OF	4,507	0.0049%
2350	GRANTS CITY OF	268,715	0.2908%
2360	HATCH VILLAGE OF	59,245	0.0641%
2370	HOBBS CITY OF	1,583,758	1.7136%
2375	HURLEY, TOWN OF	26,934	0.0291%
2380	JAL CITY OF	138,334	0.1497%
2390	JEMEZ SPRINGS VILLAGE OF	19,206	0.0208%
2400	LAS CRUCES CITY OF	4,854,010	5.2521%
2410	LAS VEGAS CITY OF	626,000	0.6773%
2420	LOGAN VILLAGE OF	40,583	0.0439%
2430	LORDSBURG CITY OF	78,573	0.0850%
2440	LOS LUNAS VILLAGE OF	581,265	0.6289%
2450	LOS RANCHOS VILLAGE OF	66,296	0.0717%
2460	MAGDALENA VILLAGE OF	15,449	0.0167%
2470	MESILLA TOWN OF	42,892	0.0464%
2480	MID. RIO GRANDE CONS. DIST.	895,930	0.9694%
2490	MILAN VILLAGE OF	78,037	0.0844%

State of New Mexico Public Employees Retirement Association
PERA Fund - Municipal General Division
Schedule of Employer Allocations
For the year ended June 30, 2020

Employer Code	Employer	2020 Actual Employer Contributions for Allocations	2020 Employer Allocation Percentage
2500	MORIARTY CITY OF	\$ 58,977	0.0638%
2510	MOUNTAINAIR TOWN OF	29,560	0.0320%
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	109,753	0.1188%
2530	PECOS VILLAGE OF	32,600	0.0353%
2540	PECOS VALLEY CONS. DISTRICT	43,474	0.0470%
2550	PORTALES CITY OF	307,145	0.3323%
2560	QUESTA VILLAGE OF	41,305	0.0447%
2570	RATON CITY OF	219,353	0.2373%
2580	RATON PUBLIC SERVICE	82,366	0.0891%
2590	REGION V HOUSING AUTHORITY	40,742	0.0441%
2600	REGION VI HOUSING AUTHORITY	82,981	0.0898%
2610	RESERVE VILLAGE OF	12,452	0.0135%
2620	RIO RANCHO CITY OF	1,581,552	1.7112%
2630	ROSWELL CITY OF	1,532,764	1.6585%
2640	ROY VILLAGE OF	8,369	0.0091%
2650	RUIDOSO DOWNS THE CITY OF	101,521	0.1098%
2660	RUIDOSO VILLAGE OF	663,519	0.7179%
2670	S N M E D D	20,629	0.0223%
2680	SAN YSIDRO VILLAGE OF	6,887	0.0075%
2690	SANTA FE CITY OF	4,600,031	4.9772%
2710	SANTA ROSA CITY OF	99,075	0.1072%
2720	SILVER CITY TOWN OF	319,891	0.3461%
2730	SOCORRO CITY OF	314,508	0.3403%
2740	SOUTHWEST NEW MEXICO COG	17,261	0.0187%
2750	SPRINGER TOWN OF	33,750	0.0365%
2760	T OR C CITY OF	290,229	0.3140%
2770	TAOS TOWN OF	359,949	0.3895%
2780	TEXICO CITY OF	16,329	0.0177%
2790	TIERRA Y MONTES SWCD	16,583	0.0179%
2800	TIJERAS VILLAGE OF	30,838	0.0334%
2810	TUCUMCARI CITY OF	286,235	0.3097%
2830	WAGON MOUND VILLAGE OF	11,646	0.0126%
2840	WILLIAMSBURG VILLAGE OF	7,461	0.0081%
2850	EUNICE CITY OF	181,875	0.1968%
2860	NORTHWEST NM COUNCIL OF GOVERNMENTS	30,294	0.0328%
2870	NORTHWEST NM REGIONAL SOLID WASTE AUTH	138,632	0.1500%
2880	MELROSE VILLAGE OF	13,630	0.0147%
2900	ANGEL FIRE VILLAGE OF	177,517	0.1921%
2910	TIMBERON WATER AND SANITATION DISTRICT	3,552	0.0038%
2920	MOSQUERO VILLAGE OF	5,080	0.0055%
2930	EAGLE NEST VILLAGE OF	23,860	0.0258%
2940	EMW GAS ASSOCIATION	74,773	0.0809%
2950	SUNLAND PARK CITY OF	138,153	0.1495%
2960	HAGERMAN TOWN OF	16,271	0.0176%
2970	SANTA CLARA VILLAGE OF	24,467	0.0265%
2980	ARTESIA CITY OF	329,504	0.3565%
2990	MAXWELL VILLAGE OF	6,602	0.0071%
2995	MAXWELL HOUSING AUTHORITY	-	0.0000%

State of New Mexico Public Employees Retirement Association
PERA Fund - Municipal General Division
Schedule of Employer Allocations
For the year ended June 30, 2020

Employer Code	Employer	2020 Actual Employer Contributions for Allocations	2020 Employer Allocation Percentage
3000	KIRTLAND, TOWN OF	\$ 3,039	0.0033%
3010	BERNALILLO COUNTY	10,007,805	10.8285%
3020	CATRON COUNTY	117,523	0.1272%
3030	CHAVES COUNTY	1,018,787	1.1023%
3040	CIBOLA COUNTY	270,896	0.2931%
3050	COLFAX COUNTY	269,719	0.2918%
3060	CURRY COUNTY	526,561	0.5697%
3070	DE BACA COUNTY	98,973	0.1071%
3090	DONA ANA COUNTY	2,635,156	2.8512%
3100	EDDY COUNTY	1,628,945	1.7625%
3110	GRANT COUNTY	485,458	0.5253%
3120	GUADALUPE COUNTY	165,761	0.1794%
3130	HARDING COUNTY	71,000	0.0768%
3140	HIDALGO COUNTY	175,467	0.1899%
3150	LEA COUNTY	1,208,550	1.3077%
3160	LINCOLN COUNTY	318,359	0.3445%
3170	LOS ALAMOS COUNTY	2,915,454	3.1545%
3180	LUNA COUNTY	729,463	0.7893%
3200	MCKINLEY COUNTY	731,849	0.7919%
3210	MORA COUNTY	100,142	0.1084%
3220	OTERO COUNTY	660,145	0.7143%
3230	QUAY COUNTY	211,355	0.2287%
3240	RIO ARriba COUNTY	1,047,797	1.1337%
3250	ROOSEVELT COUNTY	248,101	0.2684%
3260	SAN JUAN COUNTY	2,352,582	2.5455%
3270	SAN MIGUEL COUNTY	397,605	0.4302%
3280	SANDOVAL COUNTY	1,395,582	1.5100%
3290	SANTA FE COUNTY	3,225,420	3.4899%
3300	SIERRA COUNTY	242,154	0.2620%
3310	SOCORRO COUNTY	292,287	0.3163%
3320	TAOS COUNTY	978,230	1.0584%
3330	TORRANCE COUNTY	320,543	0.3468%
3340	UNION COUNTY	115,658	0.1251%
3350	VALENCIA COUNTY	690,195	0.7468%
3360	DE BACA FAMILY PRACTICE CLINIC, INC.	179,879	0.1946%
3370	SOUTHWEST SOLID WASTE	39,416	0.0426%
3380	S S C A F C A	83,030	0.0898%
3390	CHAVES SOIL AND WATER CONS DIST	9,334	0.0101%
3400	RIO ARriba COUNTY HOUSING AUTHORITY	5,441	0.0059%
3410	TAOS SOIL AND WATER CONSERVATION DIST	43,711	0.0473%
3420	SIERRA SOIL AND WATER CONSERVATION DIST	6,961	0.0075%
3430	ESTANCIA VALLEY SOLID WASTE AUTHORITY	67,789	0.0733%
3440	GREENTREE SOLID WASTE AUTHORITY	37,538	0.0406%
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	266,132	0.2880%
3460	ELEPHANT BUTTE IRRIGATION DISTRICT	375,298	0.4061%
3470	SOCORRO SOIL AND WATER DISTRICT	10,557	0.0114%
3480	CIUDAD SOIL AND WATER CONSERVATION	4,985	0.0054%
3490	CORRALES VILLAGE OF	106,774	0.1155%
4000	WILLARD VILLAGE OF	4,678	0.0051%

State of New Mexico Public Employees Retirement Association
PERA Fund - Municipal General Division
Schedule of Employer Allocations
For the year ended June 30, 2020

Employer Code	Employer	2020 Actual Employer Contributions for Allocations	2020 Employer Allocation Percentage
4010	SOUTH CENTRAL COUNCIL OF GOG	\$ 40,329	0.0436%
4015	SOUTH CENTRAL REGIONAL TRANSIT DISTRICT	43,175	0.0467%
4020	ELEPHANT BUTTE CITY OF	48,023	0.0520%
4030	ANTHONY WATER AND SANITATION DIST.	48,000	0.0519%
4040	LOVING VILLAGE OF	41,652	0.0451%
4050	VAUGHN TOWN OF	12,422	0.0134%
4060	EL PRADO WATER AND SANITATION DIST	13,906	0.0150%
4070	EDGEWOOD SOIL AND WATER CONSERV DIST	10,919	0.0118%
4090	BAYARD HOUSING AUTHORITY	12,907	0.0140%
4100	CLOVIS CITY OF HOUSING AUTHORITY	40,934	0.0443%
4110	CUBA HOUSING AUTHORITY	4,726	0.0051%
4130	FT. SUMNER VILLAGE OF HOUSING AUTH.	10,803	0.0117%
4140	GALLUP CITY OF HOUSING AUTHORITY	52,386	0.0567%
4150	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	94,981	0.1028%
4160	LORDSBURG CITY HOUSING AUTHORITY	3,697	0.0040%
4170	RATON CITY OF HOUSING AUTHORITY	34,704	0.0375%
4180	T OR C CITY OF HOUSING AUTHORITY	81,401	0.0881%
4200	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	3,581	0.0039%
4215	NORTHERN REGIONAL HOUSING AUTHORITY	42,646	0.0461%
4245	PERALTA TOWN OF	20,416	0.0221%
4250	RED RIVER TOWN OF	120,436	0.1303%
4260	SANTA FE CITY CIVIC HOUSING AUTHORITY	156,209	0.1690%
4270	SANTA FE CITY SOLID WASTE MANAGEMENT	185,066	0.2002%
4290	EDGEWOOD TOWN OF	90,524	0.0979%
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	164,032	0.1775%
4320	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	17,067	0.0185%
4330	POJOAQUE VALLEY IRRIGATION DISTRICT	3,458	0.0037%
4340	CARLSBAD IRRIGATION DISTRICT	76,050	0.0823%
4350	COLUMBUS VILLAGE OF	44,124	0.0477%
4370	LOVINGTON CITY OF	167,332	0.1811%
4380	ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY	3,389,109	3.6670%
4390	SAN JUAN WATER COMMISSION	26,958	0.0292%
4400	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	20,924	0.0226%
4410	CARRIZOZO SOIL & WATER CONSERVATION DIST.	-	0.0000%
4420	UPPER HONDO SOIL & WATER CONSERVATION DIST.	6,818	0.0074%
4430	CARRIZOZO TOWN OF	5,650	0.0061%
4440	TULAROSA VILLAGE OF	60,077	0.0650%
4450	WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT	2,154	0.0023%
4460	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	133,568	0.1445%
4470	ELDORADO AREA WATER AND SANITATION DISTRICT	18,959	0.0205%
4480	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA)	92,097	0.0996%
4490	TAOS SKI VALLEY	61,114	0.0661%
4500	ANTHONY CITY OF	56,313	0.0609%
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY	48,487	0.0525%
4520	SPRINGER HOUSING AUTHORITY	13,464	0.0146%
4530	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC.	4,474	0.0048%
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	83,344	0.0902%

State of New Mexico Public Employees Retirement Association
PERA Fund - Municipal General Division
Schedule of Employer Allocations
For the year ended June 30, 2020

Employer Code	Employer	2020 Actual Employer Contributions for Allocations	2020 Employer Allocation Percentage
4560	ALBUQUERQUE HOUSING AUTHORITY	\$ 268,897	0.2909%
4570	MID-REGION COUNCIL OF GOVERNMENTS	658,926	0.7130%
4580	A M A F C A	148,596	0.1608%
	ROUNDING	-	0.0005%
		<u>\$ 92,421,213</u>	<u>100.0000%</u>

Change in share is recognized over the 3.78 years of average expected future working lifetime.

State of New Mexico Public Employees Retirement Association
PERA Fund - Municipal Police Division
Schedule of Employer Allocations
For the year ended June 30, 2020

Employer Code	Employer	2020 Actual Employer Contributions for Allocations	2020 Employer Allocation Percentage
2010	ALAMOGORDO CITY OF	\$ 393,231	0.8698%
2020	ALBUQUERQUE CITY OF (REGULAR)	13,891,492	30.7286%
2040	AZTEC CITY OF	146,163	0.3233%
2050	BAYARD CITY OF	36,405	0.0805%
2060	BELEN CITY OF	156,161	0.3454%
2080	BERNALILLO TOWN OF	259,731	0.5745%
2090	BLOOMFIELD CITY OF	198,458	0.4390%
2100	BOSQUE FARMS VILLAGE OF	121,719	0.2692%
2110	CARLSBAD CITY OF	1,016,122	2.2477%
2140	CIMARRON VILLAGE OF	24,150	0.0534%
2160	CLAYTON TOWN OF	62,386	0.1380%
2170	CLOUDCROFT VILLAGE OF	34,151	0.0755%
2180	CLOVIS CITY OF	225,213	0.4982%
2190	CUBA VILLAGE OF	31,054	0.0687%
2210	DEMING CITY OF	300,263	0.6642%
2230	DEXTER TOWN OF	40,099	0.0887%
2270	ELIDA TOWN OF	3,756	0.0083%
2290	ESPANOLA CITY OF	204,470	0.4523%
2300	ESTANCIA TOWN OF	21,086	0.0466%
2310	FARMINGTON CITY OF	1,548,489	3.4253%
2330	GALLUP CITY OF	609,227	1.3476%
2350	GRANTS CITY OF	178,594	0.3951%
2360	HATCH VILLAGE OF	66,811	0.1478%
2370	HOBBS CITY OF	1,067,464	2.3613%
2380	JAL CITY OF	46,992	0.1039%
2390	JEMEZ SPRINGS VILLAGE OF	5,852	0.0129%
2400	LAS CRUCES CITY OF	2,093,692	4.6313%
2410	LAS VEGAS CITY OF	300,692	0.6651%
2420	LOGAN VILLAGE OF	18,970	0.0420%
2430	LORDSBURG CITY OF	85,413	0.1889%
2440	LOS LUNAS VILLAGE OF	423,238	0.9362%
2460	MAGDALENA VILLAGE OF	11,901	0.0263%
2470	MESILLA TOWN OF	49,321	0.1091%
2490	MILAN VILLAGE OF	34,652	0.0767%
2500	MORIARTY CITY OF	83,194	0.1840%
2510	MOUNTAINAIR TOWN OF	14,538	0.0322%
2550	PORTALES CITY OF	195,420	0.4323%
2560	QUESTA VILLAGE OF	18,580	0.0411%
2570	RATON CITY OF	123,897	0.2741%
2620	RIO RANCHO CITY OF	1,495,462	3.3080%
2630	ROSWELL CITY OF	920,645	2.0365%
2650	RUIDOSO DOWNS THE CITY OF	48,021	0.1062%
2660	RUIDOSO VILLAGE OF	262,034	0.5796%
2680	SAN YSIDRO VILLAGE OF	4,824	0.0107%
2690	SANTA FE CITY OF	1,765,591	3.9056%
2710	SANTA ROSA CITY OF	48,263	0.1068%
2720	SILVER CITY TOWN OF	291,116	0.6440%
2730	SOCORRO CITY OF	123,203	0.2725%
2750	SPRINGER TOWN OF	9,061	0.0200%

State of New Mexico Public Employees Retirement Association
PERA Fund - Municipal Police Division
Schedule of Employer Allocations
For the year ended June 30, 2020

Employer Code	Employer	2020 Actual Employer Contributions for Allocations	2020 Employer Allocation Percentage
2760	T OR C CITY OF	\$ 101,051	0.2235%
2770	TAOS TOWN OF	190,309	0.4210%
2780	TEXICO CITY OF	12,851	0.0284%
2810	TUCUMCARI CITY OF	116,010	0.2566%
2850	EUNICE CITY OF	108,877	0.2408%
2880	MELROSE VILLAGE OF	-	0.0000%
2900	ANGEL FIRE VILLAGE OF	51,764	0.1145%
2950	SUNLAND PARK CITY OF	157,842	0.3492%
2960	HAGERMAN TOWN OF	39,284	0.0869%
2980	ARTESIA CITY OF	332,477	0.7355%
3010	BERNALILLO COUNTY	4,412,358	9.7603%
3020	CATRON COUNTY	71,509	0.1582%
3030	CHAVES COUNTY	360,311	0.7970%
3040	CIBOLA COUNTY	142,492	0.3152%
3050	COLFAX COUNTY	93,692	0.2073%
3060	CURRY COUNTY	126,635	0.2801%
3070	DE BACA COUNTY	32,006	0.0708%
3090	DONA ANA COUNTY	1,422,635	3.1469%
3100	EDDY COUNTY	757,564	1.6758%
3110	GRANT COUNTY	331,333	0.7329%
3120	GUADALUPE COUNTY	49,339	0.1091%
3130	HARDING COUNTY	13,028	0.0288%
3140	HIDALGO COUNTY	62,415	0.1381%
3150	LEA COUNTY	967,012	2.1391%
3160	LINCOLN COUNTY	210,860	0.4664%
3170	LOS ALAMOS COUNTY	480,727	1.0634%
3180	LUNA COUNTY	220,845	0.4885%
3200	MCKINLEY COUNTY	316,974	0.7012%
3210	MORA COUNTY	22,033	0.0487%
3220	OTERO COUNTY	360,162	0.7967%
3230	QUAY COUNTY	55,288	0.1223%
3240	RIO ARriba COUNTY	179,505	0.3971%
3250	ROOSEVELT COUNTY	129,670	0.2868%
3260	SAN JUAN COUNTY	1,107,935	2.4508%
3270	SAN MIGUEL COUNTY	48,407	0.1071%
3280	SANDOVAL COUNTY	559,047	1.2366%
3290	SANTA FE COUNTY	979,209	2.1661%
3300	SIERRA COUNTY	119,945	0.2653%
3310	SOCORRO COUNTY	102,905	0.2276%
3320	TAOS COUNTY	217,544	0.4812%
3330	TORRANCE COUNTY	87,425	0.1934%
3340	UNION COUNTY	33,903	0.0750%
3350	VALENCIA COUNTY	396,050	0.8761%
3490	CORRALES VILLAGE OF	87,775	0.1942%
4040	LOVING VILLAGE OF	24,357	0.0539%
4250	RED RIVER TOWN OF	19,676	0.0435%
4290	EDGEWOOD TOWN OF	110,340	0.2441%
4300	CAPITAN VILLAGE OF	10,390	0.0230%
4370	LOVINGTON CITY OF	165,824	0.3668%

State of New Mexico Public Employees Retirement Association
PERA Fund - Municipal Police Division
Schedule of Employer Allocations
For the year ended June 30, 2020

Employer Code	Employer	2020 Actual Employer Contributions for Allocations	2020 Employer Allocation Percentage
4430	CARRIZOZO TOWN OF	\$ 10,090	0.0223%
4440	TULAROSA VILLAGE OF	24,876	0.0550%
4490	TAOS SKI VALLEY	17,403	0.0385%
4500	ANTHONY CITY OF ROUNDING	43,839 -	0.0970% 0.0004%
		<u>\$ 45,207,070</u>	<u>100.0000%</u>

Change in share is recognized over the 3.78 years of average expected future working lifetime.

State of New Mexico Public Employees Retirement Association
PERA Fund - Municipal Fire Division
Schedule of Employer Allocations
For the year Ended June 30, 2020

Employer Code	Employer	2020 Actual Employer Contributions for Allocations	2020 Employer Allocation Percentage
2010	ALAMOGORDO CITY OF	\$ 201,978	0.6608%
2020	ALBUQUERQUE CITY OF (REGULAR)	10,054,448	32.8945%
2060	BELEN CITY OF	85,344	0.2792%
2080	BERNALILLO TOWN OF	138,275	0.4524%
2090	BLOOMFIELD CITY OF	28,000	0.0916%
2110	CARLSBAD CITY OF	1,056,835	3.4576%
2160	CLAYTON TOWN OF	34,412	0.1126%
2180	CLOVIS CITY OF	314,661	1.0295%
2210	DEMING CITY OF	189,505	0.6200%
2290	ESPANOLA CITY OF	137,932	0.4513%
2310	FARMINGTON CITY OF	1,103,377	3.6099%
2330	GALLUP CITY OF	447,026	1.4625%
2350	GRANTS CITY OF	80,501	0.2634%
2370	HOBBS CITY OF	889,600	2.9105%
2400	LAS CRUCES CITY OF	2,114,932	6.9193%
2410	LAS VEGAS CITY OF	156,510	0.5120%
2440	LOS LUNAS VILLAGE OF	221,878	0.7259%
2470	MESILLA TOWN OF	13,350	0.0437%
2500	MORIARTY CITY OF	23,456	0.0767%
2530	PECOS VILLAGE OF	2,277	0.0074%
2550	PORTALES CITY OF	211,622	0.6924%
2570	RATON CITY OF	114,502	0.3746%
2620	RIO RANCHO CITY OF	1,351,095	4.4203%
2630	ROSWELL CITY OF	974,131	3.1870%
2650	RUIDOSO DOWNS THE CITY OF	9,741	0.0319%
2660	RUIDOSO VILLAGE OF	216,147	0.7072%
2690	SANTA FE CITY OF	1,950,249	6.3805%
2720	SILVER CITY TOWN OF	217,229	0.7107%
2730	SOCORRO CITY OF	133,931	0.4382%
2770	TAOS TOWN OF	85,183	0.2787%
2850	EUNICE CITY OF	59,571	0.1949%
2900	ANGEL FIRE VILLAGE OF	73,127	0.2392%
2950	SUNLAND PARK CITY OF	81,074	0.2652%
2980	ARTESIA CITY OF	257,557	0.8426%
3010	BERNALILLO COUNTY	3,077,398	10.0681%
3090	DONA ANA COUNTY	229,511	0.7509%
3100	EDDY COUNTY	80,118	0.2621%
3170	LOS ALAMOS COUNTY	2,012,810	6.5852%
3200	MCKINLEY COUNTY	90,563	0.2963%
3220	OTERO COUNTY	28,276	0.0925%
3260	SAN JUAN COUNTY	126,671	0.4144%
3280	SANDOVAL COUNTY	284,305	0.9301%
3290	SANTA FE COUNTY	1,252,767	4.0986%
3350	VALENCIA COUNTY	57,714	0.1888%
3490	CORRALES VILLAGE OF	72,127	0.2360%
4250	RED RIVER TOWN OF	14,589	0.0477%
4370	LOVINGTON CITY OF	209,396	0.6851%
		<u>\$ 30,565,702</u>	<u>100.0000%</u>

Change in share is recognized over the 3.78 years of average expected future working lifetime.

State of New Mexico Public Employees Retirement Association
Schedule of Employer Allocations
PERA Fund - State Funded Divisions
For the year ended June 30, 2020

Plan	2020 Employer Contributions for Allocations
<u>PERA Divisions</u>	
State Funded Divisions	
State General	<u>\$ 175,693,379</u>
State Police	<u>23,637,357</u>
Legislative	<u>900,000</u>
Total State Funded Divisions	<u>200,230,736</u>
Total Other PERA Divisions	<u>168,193,985</u>
Total PERA	<u><u>\$ 368,424,721</u></u>

Schedule of Pension Amounts by Employer

State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts by Employer
PERA Fund - Municipal General Division
As of and for the year ended 6/30/2020

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		2020 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	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
	Municipal General	\$ 2,022,227,307	\$ 56,040,732	\$ 369,804,738	\$ 37,415,304	\$ 41,911,742	\$ 505,172,516	\$ -	\$ -	\$ 41,919,063	\$ 41,919,063	\$ 84,721,789	\$ -	\$ 84,721,789
Employer Allocations														
2000	REDI-Net	\$ -	\$ -	\$ -	\$ -	\$ 26,613	\$ 26,613	\$ -	\$ -	\$ 92,597	\$ 92,597	\$ -	\$ (8,352)	\$ (8,352)
2010	ALAMOGORDO CITY OF	19,043,314	527,736	3,482,451	352,340	284,684	4,647,211	-	-	543,628	543,628	797,825	12,217	810,042
2020	ALBUQUERQUE CITY OF (REGULAR)	391,576,007	10,851,503	71,607,510	7,244,950	11,993,851	101,697,814	-	-	3,051,693	3,051,693	16,405,188	3,185,755	19,590,943
2030	ARCH HURLEY CONSERVANCY DIST	867,536	24,042	158,646	16,051	8,044	206,783	-	-	47,892	47,892	36,346	(9,366)	26,980
2040	AZTEC CITY OF	6,851,306	189,867	1,252,898	126,763	60,618	1,630,146	-	-	158,649	158,649	287,037	(88,088)	198,949
2050	BAYARD CITY OF	1,403,425	38,893	256,644	25,966	36,502	358,005	-	-	77,039	77,039	58,797	(24,332)	34,465
2060	BELEN CITY OF	5,587,414	154,842	1,021,770	103,378	102,501	1,382,491	-	-	112,910	112,910	234,086	66,565	300,651
2080	BERNALILLO TOWN OF	5,172,857	143,352	945,961	95,708	114,558	1,299,579	-	-	-	-	216,718	76,016	292,734
2090	BLOOMFIELD CITY OF	4,566,190	126,540	835,019	84,484	58,762	1,104,805	-	-	238,083	238,083	191,302	(308,767)	(117,465)
2100	BOSQUE FARMS VILLAGE OF	1,373,092	38,052	251,097	25,405	26,375	340,929	-	-	12,405	12,405	57,526	(3,249)	54,277
2110	CARLSBAD CITY OF	37,967,318	1,052,165	6,943,084	702,472	333,576	9,031,297	-	-	683,701	683,701	1,590,652	(52,752)	1,537,900
2120	CARLSBAD SOIL AND WATER CONS	250,756	6,949	45,856	4,639	38,655	96,099	-	-	-	-	10,506	16,601	27,107
2130	CHAMA VILLAGE OF	954,491	26,451	174,548	17,660	33,418	252,077	-	-	82,840	82,840	39,989	(4,602)	35,387
2140	CIMARRON VILLAGE OF	523,757	14,515	95,779	9,691	45,012	164,997	-	-	-	-	21,943	12,502	34,445
2150	CLAUNCH PINTO SOIL AND WATER CONS DIST	119,311	3,306	21,818	2,208	652	27,984	-	-	2,391	2,391	4,999	(3,031)	1,968
2160	CLAYTON TOWN OF	2,384,206	66,071	436,000	44,113	9,040	555,224	-	-	125,591	125,591	99,887	(43,115)	56,772
2170	CLOUDCROFT VILLAGE OF	978,758	27,124	178,985	18,109	78,743	302,961	-	-	-	-	41,005	31,452	72,457
2180	CLOVIS CITY OF	2,851,340	79,017	521,425	52,756	127,472	780,670	-	-	65,939	65,939	119,458	47,946	167,404
2190	CUBA VILLAGE OF	734,069	20,343	134,239	13,582	5,722	173,886	-	-	31,564	31,564	30,754	(34,584)	(3,830)
2200	CUBA SOIL AND WATER CONS DIST	125,378	3,474	22,928	2,320	16,592	45,314	-	-	-	-	5,253	5,681	10,934
2210	DEMING CITY OF	7,486,285	207,463	1,369,017	138,511	23,209	1,738,200	-	-	263,763	263,763	313,640	(129,671)	183,969
2220	DES MOINES VILLAGE OF	54,600	1,513	9,985	1,010	311	12,819	-	-	9,372	9,372	2,287	(6,008)	(3,721)
2230	DEXTER TOWN OF	606,669	16,812	110,941	11,225	18,565	157,543	-	-	50,581	50,581	25,417	5,122	30,539
2240	EAST RIO ARRIBA SOIL AND WATER CONS. DIST.	179,978	4,987	32,913	3,330	37,177	78,407	-	-	4,333	4,333	7,540	10,333	17,873
2250	EAST TORRANCE SOIL AND WATER CONS DIST	50,556	1,402	9,245	935	1,858	13,440	-	-	27,460	27,460	2,118	(8,575)	(6,457)
2270	ELIDA TOWN OF	141,556	3,923	25,886	2,619	2,391	34,819	-	-	2,611	2,611	5,931	(2,229)	3,702
2280	ENCINO VILLAGE OF	44,489	1,233	8,136	823	25,348	35,540	-	-	-	-	1,864	9,118	10,982
2290	ESPANOLA CITY OF	8,901,845	246,692	1,627,880	164,702	17,628	2,056,902	-	-	74,418	74,418	372,945	24,262	397,207
2300	ESTANCIA TOWN OF	691,602	19,166	126,473	12,796	-	158,435	-	-	41,072	41,072	28,975	(16,022)	12,953
2310	FARMINGTON CITY OF	63,439,292	1,758,054	11,601,144	1,173,756	581,713	15,114,667	-	-	1,623,267	1,623,267	2,657,807	(627,732)	2,030,075
2320	FT SUMNER VILLAGE OF	958,535	26,564	175,287	17,735	-	219,586	-	-	108,712	108,712	40,158	(35,979)	4,179
2330	GALLUP CITY OF	20,812,763	576,772	3,806,030	385,078	249,098	5,016,978	-	-	1,105,031	1,105,031	871,957	(125,060)	746,897
2340	GRADY VILLAGE OF	99,090	2,747	18,120	1,833	6,684	31,384	-	-	1,958	1,958	4,151	1,062	5,213
2350	GRANTS CITY OF	5,880,637	162,966	1,075,392	108,804	218,437	1,565,599	-	-	173,013	173,013	246,371	66,257	312,628
2360	HATCH VILLAGE OF	1,296,248	35,922	237,045	23,983	26,473	323,423	-	-	27,652	27,652	54,307	19,195	73,502
2370	HOBBS CITY OF	34,652,887	960,314	6,336,974	641,149	1,218,344	9,156,781	-	-	860,492	860,492	1,451,793	400,312	1,852,105
2375	HURLEY, TOWN OF	588,468	16,308	107,613	10,888	155,511	290,320	-	-	-	-	24,654	96,545	121,199
2380	JAL CITY OF	3,027,274	83,892	553,598	56,011	629,705	1,323,206	-	-	8,355	8,355	126,829	264,968	391,797
2390	JEMEZ SPRINGS VILLAGE OF	420,623	11,657	76,919	7,782	22,429	118,787	-	-	10,520	10,520	17,622	(3,936)	13,686
2400	LAS CRUCES CITY OF	106,209,400	2,943,315	19,422,515	1,965,089	2,578,011	26,908,930	-	-	116,969	116,969	4,449,673	931,403	5,381,076
2410	LAS VEGAS CITY OF	13,696,546	379,564	2,504,687	253,414	322,617	3,460,282	-	-	525,497	525,497	573,821	(254,160)	319,661
2420	LOGAN VILLAGE OF	887,757	24,602	162,344	16,425	50,235	253,606	-	-	13,614	13,614	37,193	15,248	52,441
2430	LORDSBURG CITY OF	1,718,893	47,635	314,334	31,803	184,617	578,389	-	-	25,994	25,994	72,014	50,771	122,785
2440	LOS LUNAS VILLAGE OF	12,717,788	352,440	2,325,702	235,305	446,365	3,359,812	-	-	24,157	24,157	532,815	364,648	897,463
2450	LOS RANCHOS VILLAGE OF	1,449,937	40,181	265,150	26,827	342,492	674,650	-	-	129,346	129,346	60,746	51,756	112,502
2460	MAGDALENA VILLAGE OF	337,712	9,360	61,757	6,248	20,317	97,682	-	-	36,870	36,870	14,149	5,115	19,264
2470	MESILLA TOWN OF	938,314	26,003	171,589	17,361	67,789	282,742	-	-	19,587	19,587	39,311	(4,203)	35,108
2480	MID. RIO GRANDE CONS. DIST.	19,603,472	543,259	3,584,887	362,704	207,942	4,698,792	-	-	162,577	162,577	821,293	91,426	912,719
2490	MILAN VILLAGE OF	1,706,760	47,298	312,115	31,579	21,545	412,537	-	-	76,789	76,789	71,505	(71,119)	386

*Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts by Employer
PERA Fund - Municipal General Division
As of and for the year ended 6/30/2020

Employer Code	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense		
		2020 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	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
Municipal General	\$ 2,022,227,307	\$ 56,040,732	\$ 369,804,738	\$ 37,415,304	\$ 41,911,742	\$ 505,172,516	\$ -	\$ -	\$ 41,919,063	\$ 41,919,063	\$ 84,721,789	\$ -	\$ 84,721,789	
Employer Allocations														
2500	MORIARTY CITY OF	\$ 1,290,181	\$ 35,754	\$ 235,935	\$ 23,871	\$ 7,116	\$ 302,676	\$ -	\$ -	\$ 101,815	\$ 101,815	\$ 54,053	\$ (41,413)	\$ 12,640
2510	MOUNTAINAIR TOWN OF	647,113	17,932	118,338	11,973	32,270	180,513	-	-	0	-	27,111	14,615	41,726
2520	NORTH CENTRAL NEW MEXICO ECONO	2,402,406	66,577	439,328	44,449	-	550,354	-	-	301,823	301,823	100,649	(251,819)	(151,170)
2530	PECOS VILLAGE OF	713,846	19,782	130,541	13,208	37,867	201,398	-	-	40,638	40,638	29,907	7,324	37,231
2540	PECOS VALLEY CONS. DISTRICT	950,446	26,340	173,808	17,585	11,139	228,872	-	-	16,015	16,015	39,819	6,018	45,837
2550	PORTALES CITY OF	6,719,862	186,224	1,228,861	124,331	43,743	1,583,159	-	-	168,594	168,594	281,531	(56,120)	225,411
2560	QUESTA VILLAGE OF	903,935	25,050	165,303	16,725	23,350	230,428	-	-	4,951	4,951	37,871	(1,174)	36,697
2570	RATON CITY OF	4,798,745	132,984	877,547	88,787	146,139	1,245,457	-	-	112,295	112,295	201,045	(4,120)	196,925
2580	RATON PUBLIC SERVICE	1,801,804	49,932	329,496	33,337	31,376	444,141	-	-	74,892	74,892	75,487	(22,020)	53,467
2590	REGION V HOUSING AUTHORITY	891,802	24,714	163,084	16,500	76,559	280,857	-	-	8,487	8,487	37,362	25,766	63,128
2600	REGION VI HOUSING AUTHORITY	1,815,961	50,324	332,085	33,599	235,081	651,089	-	-	37,213	37,213	76,080	77,119	153,199
2610	RESERVE VILLAGE OF	273,001	7,565	49,924	5,051	7,116	69,656	-	-	6,874	6,874	11,437	3,485	14,922
2620	RIO RANCHO CITY OF	34,604,353	958,968	6,328,099	640,251	376,278	8,303,596	-	-	1,824,044	1,824,044	1,449,759	(551,996)	897,763
2630	ROSWELL CITY OF	33,538,640	929,435	6,133,212	620,533	1,575,427	9,258,607	-	-	75,503	75,503	1,405,111	528,840	1,933,951
2640	ROY VILLAGE OF	184,023	5,100	33,652	3,405	11,641	53,798	-	-	16,321	16,321	7,710	77	7,787
2650	RUIDOSO DOWNS THE CITY OF	2,220,406	61,532	406,046	41,082	32,182	540,842	-	-	320,339	320,339	93,025	(133,663)	(40,638)
2660	RUIDOSO VILLAGE OF	14,517,569	402,317	2,654,828	268,604	125,631	3,451,380	-	-	342,358	342,358	608,218	(34,305)	573,913
2670	S N M E D D	450,956	12,497	82,466	8,344	6,068	109,375	-	-	34,657	34,657	18,893	(56,187)	(37,294)
2680	SAN YSIDRO VILLAGE OF	151,667	4,204	27,735	2,806	4,640	39,385	-	-	5,222	5,222	6,354	1,839	8,193
2690	SANTA FE CITY OF	100,650,298	2,789,259	18,405,921	1,862,235	1,306	23,058,721	-	-	1,355,372	1,355,372	4,216,773	(1,012,164)	3,204,609
2710	SANTA ROSA CITY OF	2,167,827	60,076	396,431	40,109	17,947	514,563	-	-	271,491	271,491	90,822	(86,869)	3,953
2720	SILVER CITY TOWN OF	6,998,928	193,958	1,279,894	129,494	88,792	1,692,138	-	-	284,362	284,362	293,222	(132,490)	160,732
2730	SOCORRO CITY OF	6,881,639	190,706	1,258,446	127,324	16,131	1,592,607	-	-	312,802	312,802	288,308	(144,655)	143,653
2740	SOUTHWEST NEW MEXICO COG	378,156	10,480	69,153	6,997	928	87,558	-	-	22,122	22,122	15,843	(13,950)	1,893
2750	SPRINGER TOWN OF	738,113	20,454	134,979	13,657	-	169,090	-	-	22,430	22,430	30,923	(14,931)	15,992
2760	T O R C CITY OF	6,349,794	175,968	1,161,187	117,484	385,301	1,839,940	-	-	134,492	134,492	266,026	85,027	351,053
2770	TAOS TOWN OF	7,876,575	218,279	1,440,389	145,733	361,693	2,166,094	-	-	556,466	556,466	329,991	(254,289)	75,702
2780	TEXICO CITY OF	357,934	9,919	65,455	6,623	2,786	84,783	-	-	26,500	26,500	14,996	2,443	17,439
2790	TIERRA Y MONTES SWCD	361,978	10,032	66,195	6,697	5,222	88,146	-	-	78,692	78,692	15,165	(24,315)	(9,150)
2800	TIJERAS VILLAGE OF	675,424	18,717	123,515	12,497	144,127	298,856	-	-	15,669	15,669	28,297	43,721	72,018
2810	TUCUMCARI CITY OF	6,262,838	173,559	1,145,285	115,875	140,008	1,574,727	-	-	169,748	169,748	262,383	(84,187)	178,196
2830	WAGON MOUND VILLAGE OF	254,801	7,062	46,595	4,714	8,802	67,173	-	-	652	652	10,675	8,935	19,610
2840	WILLIAMSBURG VILLAGE OF	163,800	4,539	29,954	3,031	4,951	42,475	-	-	11,637	11,637	6,862	2,492	9,354
2850	EUNICE CITY OF	3,979,743	110,288	727,776	73,633	257,638	1,169,335	-	-	141,022	141,022	166,732	(76,167)	90,565
2860	NORTHWEST NM COUNCIL OF GOVERNMENTS	663,291	18,382	121,296	12,272	31,762	183,712	-	-	46,725	46,725	27,789	(5,208)	22,581
2870	NORTHWEST NM REGIONAL SOLID WASTE AUTH	3,033,341	84,061	554,707	56,123	34,657	729,548	-	-	26,346	26,346	127,083	20,393	147,476
2880	MELROSE VILLAGE OF	297,268	8,238	54,361	5,500	6,809	74,908	-	-	9,794	9,794	12,454	5,219	17,673
2900	ANGEL FIRE VILLAGE OF	3,884,698	107,654	710,395	71,875	13,614	903,538	-	-	248,874	248,874	162,751	(43,550)	119,201
2910	TIMBERON WATER AND SANITATION DISTRICT	76,844	2,129	14,053	1,422	-	17,604	-	-	28,491	28,491	3,219	(21,436)	(18,217)
2920	MOSQUERO VILLAGE OF	111,222	3,082	20,339	2,058	18,513	43,992	-	-	1,546	1,546	4,660	3,672	8,332
2930	EAGLE NEST VILLAGE OF	521,734	14,458	95,410	9,653	23,611	143,132	-	-	2,611	2,611	21,858	11,167	33,025
2940	EMW GAS ASSOCIATION	1,635,982	45,337	299,172	30,269	11,725	386,503	-	-	75,734	75,734	68,540	(32,324)	36,216
2950	SUNLAND PARK CITY OF	3,023,230	83,781	552,858	55,936	111,708	804,283	-	-	117,677	117,677	126,659	76,687	203,346
2960	HAGERMAN TOWN OF	355,912	9,863	65,086	6,585	4,640	86,174	-	-	15,554	15,554	14,911	(3,000)	11,911
2970	SANTA CLARA VILLAGE OF	535,891	14,851	97,998	9,915	42,632	165,396	-	-	27,938	27,938	22,451	22,568	45,019
2980	ARTESIA CITY OF	7,209,240	199,785	1,318,354	133,386	262,836	1,914,361	-	-	14,363	14,363	302,033	155,467	457,500
2990	MAXWELL VILLAGE OF	143,578	3,980	26,256	2,656	5,222	38,114	-	-	3,628	3,628	6,015	(8,466)	(2,451)
2995	MAXWELL HOUSING AUTHORITY	-	-	-	-	-	-	-	-	3,712	3,712	-	(584)	(584)
3000	KIRTLAND, TOWN OF	66,734	1,849	12,204	1,235	7,427	22,715	-	-	1,804	1,804	2,796	9,431	12,227
3010	BERNALILLO COUNTY	218,976,883	6,068,371	40,044,306	4,051,516	3,724,010	53,888,203	-	-	417,973	417,973	9,174,099	130,862	9,304,961

*Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts by Employer
PERA Fund - Municipal General Division
As of and for the year ended 6/30/2020

		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
Employer Code	Employer	2020 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	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 Pension Expense	Total Employer Pension Expense		
	Municipal General	\$ 2,022,227,307	\$ 56,040,732	\$ 369,804,738	\$ 37,415,304	\$ 41,911,742	\$ 505,172,516	\$ -	\$ -	\$ 41,919,063	\$ 41,919,063	\$ 84,721,789	\$ -	\$ 84,721,789		
Employer Allocations																
3020	CATRON COUNTY	\$ 2,572,273	\$ 71,284	\$ 470,392	\$ 47,592	\$ 78,288	\$ 667,556	\$ -	\$ -	\$ 286,664	\$ 286,664	\$ 107,766	\$ (39,993)	\$ 67,773		
3030	CHAVES COUNTY	22,291,011	617,737	4,076,358	412,429	74,884	5,181,408	-	-	421,083	421,083	933,888	(163,363)	770,525		
3040	CIBOLA COUNTY	5,927,148	164,255	1,083,898	109,664	-	1,357,817	-	-	842,929	842,929	248,320	(647,399)	(399,079)		
3050	COLFAX COUNTY	5,900,860	163,527	1,079,090	109,178	312,313	1,664,108	-	-	54,152	54,152	247,218	62,934	310,152		
3060	CURRY COUNTY	11,520,629	319,264	2,106,778	213,155	526,256	3,165,453	-	-	518,385	518,385	482,660	109,076	591,736		
3070	DE BACA COUNTY	2,165,806	60,019	396,061	40,072	95,051	591,203	-	-	39,919	39,919	90,737	(20,226)	70,511		
3090	DONA ANA COUNTY	57,657,745	1,597,833	10,543,873	1,066,785	902,928	14,111,419	-	-	826,623	826,623	2,415,588	20,079	2,435,667		
3100	EDDY COUNTY	35,641,757	987,717	6,517,809	659,445	584,440	8,749,411	-	-	720,776	720,776	1,493,222	301,176	1,794,398		
3110	GRANT COUNTY	10,622,761	294,382	1,942,584	196,543	81,074	2,514,583	-	-	618,862	618,862	445,044	(220,177)	224,867		
3120	GUADALUPE COUNTY	3,627,876	100,537	663,430	67,123	188,424	1,019,514	-	-	-	-	151,991	91,214	243,205		
3130	HARDING COUNTY	1,553,071	43,039	284,010	28,735	66,248	422,032	-	-	24,157	24,157	65,066	22,933	87,999		
3140	HIDALGO COUNTY	3,840,210	106,421	702,259	71,052	16,131	895,863	-	-	164,211	164,211	160,887	(16,785)	144,102		
3150	LEA COUNTY	26,444,667	732,844	4,835,937	489,280	439,157	6,497,218	-	-	350,270	350,270	1,107,907	136,200	1,244,107		
3160	LINCOLN COUNTY	6,966,574	193,060	1,273,977	128,896	200,434	1,796,367	-	-	126,733	126,733	291,867	29,838	321,705		
3170	LOS ALAMOS COUNTY	63,791,160	1,767,805	11,665,490	1,180,266	1,567,919	16,181,480	-	-	3,452,412	3,452,412	2,672,549	(52,502)	2,620,047		
3180	LUNA COUNTY	15,961,440	442,329	2,918,869	295,319	314,877	3,971,394	-	-	264,416	264,416	668,709	41,958	710,667		
3200	MCKINLEY COUNTY	16,014,018	443,786	2,928,484	296,292	-	3,668,562	-	-	1,014,886	1,014,886	670,912	(692,333)	(21,421)		
3210	MORA COUNTY	2,192,094	60,749	400,868	40,558	44,936	547,111	-	-	34,157	34,157	91,838	44,103	135,941		
3220	OTERO COUNTY	14,444,770	400,299	2,641,515	267,258	202,683	3,511,755	-	-	741,264	741,264	605,168	(170,218)	434,950		
3230	QUAY COUNTY	4,624,834	128,165	845,743	85,569	51,058	1,110,535	-	-	113,872	113,872	193,759	15,771	209,530		
3240	RIO ARRIBA COUNTY	22,925,991	635,334	4,192,476	424,177	377,262	5,629,249	-	-	1,008,695	1,008,695	960,491	(566,121)	394,370		
3250	ROOSEVELT COUNTY	5,427,658	150,413	992,556	100,423	165,832	1,409,224	-	-	225,243	225,243	227,393	74,769	302,162		
3260	SAN JUAN COUNTY	51,475,797	1,426,516	9,413,380	952,407	651,060	12,443,363	-	-	3,290,112	3,290,112	2,156,593	(1,120,311)	1,036,282		
3270	SAN MIGUEL COUNTY	8,699,621	241,087	1,590,900	160,961	81,807	2,074,755	-	-	108,202	108,202	364,473	3,157	367,630		
3280	SANDOVAL COUNTY	30,535,632	846,215	5,584,052	564,971	-	6,995,238	-	-	1,013,831	1,013,831	1,279,299	(709,827)	569,472		
3290	SANTA FE COUNTY	70,573,711	1,955,765	12,905,816	1,305,757	411,844	16,579,182	-	-	1,307,752	1,307,752	2,956,706	(112,910)	2,843,796		
3300	SIERRA COUNTY	5,298,235	146,827	968,888	98,028	172,731	1,386,474	-	-	35,909	35,909	221,971	96,886	318,857		
3310	SOCORRO COUNTY	6,396,305	177,257	1,169,692	118,345	36,515	1,501,809	-	-	502,316	502,316	267,975	(130,920)	137,055		
3320	TAOS COUNTY	21,403,254	593,135	3,914,013	396,004	-	4,903,152	-	-	1,622,224	1,622,224	896,695	(498,362)	398,333		
3330	TORRANCE COUNTY	7,013,085	194,349	1,282,483	129,756	341,808	1,948,396	-	-	90,749	90,749	293,815	115,356	409,171		
3340	UNION COUNTY	2,529,807	70,106	462,626	46,807	23,827	603,366	-	-	112,720	112,720	105,987	(33,671)	72,316		
3350	VALENCIA COUNTY	15,101,994	418,512	2,761,702	279,417	271,597	3,731,228	-	-	574,811	574,811	632,702	(185,870)	446,832		
3360	DE BACA FAMILY PRACTICE CLINIC, INC	3,935,254	109,055	179,640	72,810	-	901,505	-	-	84,714	84,714	164,869	(34,419)	130,450		
3370	SOUTHWEST SOLID WASTE	861,469	23,873	157,537	15,939	13,306	210,655	-	-	9,524	9,524	36,091	545	36,636		
3380	S S C A F C A	1,815,961	50,324	332,085	33,599	103,008	519,016	-	-	94,015	94,015	76,080	1,768	77,848		
3390	CHAVES SOIL AND WATER CONS DIST	204,245	5,660	37,350	3,779	10,542	57,331	-	-	1,306	1,306	8,557	6,025	14,582		
3400	RIO ARRIBA COUNTY HOUSING AUTHORITY	119,311	3,306	21,818	2,208	-	27,332	-	-	51,142	51,142	4,999	(26,614)	(21,615)		
3410	TAOS SOIL AND WATER CONSERVATION DIST	956,514	26,507	174,918	17,697	66,552	285,674	-	-	-	-	40,073	38,053	78,126		
3420	SIERRA SOIL AND WATER CONSERVATION DIST	151,667	4,204	27,735	2,806	1,239	35,984	-	-	16,131	16,131	6,354	(10,934)	(4,580)		
3430	ESTANCIA VALLEY SOLID WASTE AUTHORITY	1,482,293	41,078	271,067	27,425	117,400	456,970	-	-	36,561	36,561	62,101	37,229	99,330		
3440	GREENTREE SOLID WASTE AUTHORITY	821,025	22,752	150,141	15,191	53,002	241,086	-	-	51,179	51,179	34,397	(38,685)	(4,288)		
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	5,824,014	161,397	1,065,038	107,756	118,493	1,452,684	-	-	5,877	5,877	243,999	144,205	388,204		
3460	ELEPHANT BUTTE IRRIGATION DISTRICT	8,212,265	227,581	1,501,777	151,944	294,612	2,175,914	-	-	109,031	109,031	344,055	221,949	566,004		
3470	SOCORRO SOIL AND WATER DISTRICT	230,534	6,389	42,158	4,265	2,166	54,978	-	-	5,722	5,722	9,658	(641)	9,017		
3480	CIUDAD SOIL AND WATER CONSERVATION	109,200	3,027	19,969	2,020	16,531	41,547	-	-	19,588	19,588	4,575	8,297	12,872		
3490	CORRALES VILLAGE OF	2,335,672	64,727	427,124	43,215	88,908	623,974	-	-	18,875	18,875	97,854	35,087	132,941		
4000	WILLARD VILLAGE OF	103,134	2,858	18,860	1,908	24,967	48,593	-	-	-	-	4,321	13,284	17,605		

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Amounts may not sum to totals due to rounding.

State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts by Employer
PERA Fund - Municipal General Division
As of and for the year ended 6/30/2020

Employer Code	Employer	Deferred Outflows of Resources							Deferred Inflows of Resources				Pension Expense		
		2020 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	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	
	Municipal General	\$ 2,022,227,307	\$ 56,040,732	\$ 369,804,738	\$ 37,415,304	\$ 41,911,742	\$ 505,172,516	\$ -	\$ -	\$ 41,919,063	\$ 41,919,063	\$ 84,721,789	\$ -	\$ 84,721,789	
Employer Allocations															
4010	SOUTH CENTRAL COUNCIL OF GOG	\$ 881,691	\$ 24,434	\$ 161,235	\$ 16,313	\$ 20,356	\$ 222,338	\$ -	\$ -	\$ 165,830	\$ 165,830	\$ 36,939	\$ (31,274)	\$ 5,665	
4015	SOUTH CENTRAL REGIONAL TRANSIT DISTRICT	944,380	26,171	172,699	17,473	367,808	584,151	-	-	-	-	39,565	168,783	208,348	
4020	ELEPHANT BUTTE CITY OF	1,051,559	29,142	192,298	19,456	152,779	393,675	-	-	41,785	41,785	44,055	69,735	113,790	
4030	ANTHONY WATER AND SANITATION DIST.	1,049,536	29,084	191,929	19,419	36,546	276,978	-	-	16,131	16,131	43,971	27,210	71,181	
4040	LOVING VILLAGE OF	912,024	25,275	166,782	16,874	39,041	247,972	-	-	29,958	29,958	38,210	8,993	47,203	
4050	VAUGHN TOWN OF	270,979	7,509	49,554	5,014	9,794	71,871	-	-	52,330	52,330	11,353	(16,352)	(4,999)	
4060	EL PRADO WATER AND SANITATION DIST	303,334	8,406	55,471	5,612	29,094	98,583	-	-	-	-	12,708	15,082	27,790	
4070	EDGEWOOD SOIL AND WATER CONSERV DIST	238,623	6,613	43,637	4,415	6,809	61,474	-	-	14,247	14,247	9,997	571	10,568	
4090	BAYARD HOUSING AUTHORITY	283,111	7,846	51,773	5,238	13,854	78,711	-	-	-	-	11,861	3,430	15,291	
4100	CLOVIS CITY OF HOUSING AUTHORITY	895,846	24,827	163,823	16,575	6,498	211,723	-	-	29,303	29,303	37,532	(3,882)	33,650	
4110	CUBA HOUSING AUTHORITY	103,134	2,858	18,860	1,908	26,386	50,012	-	-	8,355	8,355	4,321	5,129	9,450	
4130	FT. SUMNER VILLAGE OF HOUSING AUTH.	236,600	6,557	43,267	4,378	1,617	55,819	-	-	2,304	2,304	9,912	(1,717)	8,195	
4140	GALLUP CITY OF HOUSING AUTHORITY	1,146,603	31,776	209,679	21,214	51,849	314,518	-	-	10,520	10,520	48,037	12,759	60,796	
4150	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	2,078,849	57,610	380,159	38,463	13,306	489,538	-	-	41,286	41,286	87,094	11,423	98,517	
4160	LORDSBURG CITY HOUSING AUTHORITY	80,889	2,241	14,792	1,497	4,023	22,553	-	-	74,624	74,624	3,389	(27,466)	(24,077)	
4170	RATON CITY OF HOUSING AUTHORITY	758,336	21,015	138,677	14,031	35,856	209,579	-	-	-	-	31,771	19,877	51,648	
4180	T OR C CITY OF HOUSING AUTHORITY	1,781,582	49,372	325,798	32,963	15,782	423,915	-	-	59,453	59,453	74,640	14,380	89,020	
4200	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	78,867	2,186	14,422	1,459	1,770	19,837	-	-	1,306	1,306	3,304	344	3,648	
4215	NORTHERN REGIONAL HOUSING AUTHORITY	932,247	25,835	170,480	17,248	9,282	222,845	-	-	246,719	246,719	39,057	(26,286)	12,771	
4245	PERALTA TOWN OF	446,912	12,385	81,727	8,269	48,900	151,281	-	-	9,141	9,141	18,724	53,867	72,591	
4250	RED RIVER TOWN OF	2,634,962	73,021	481,856	48,752	30,325	633,954	-	-	104,770	104,770	110,392	(17,547)	92,845	
4260	SANTA FE CITY CIVIC HOUSING AUTHORITY	3,417,564	94,709	624,970	63,232	132,496	915,407	-	-	-	-	143,180	66,037	209,217	
4270	SANTA FE CITY SOLID WASTE MANAGEMENT	4,048,499	112,194	740,349	74,905	116,258	1,043,706	-	-	1,239	1,239	169,613	41,970	211,583	
4290	EDGEWOOD TOWN OF	1,979,761	54,863	362,039	36,630	106,466	559,998	-	-	1,152	1,152	82,943	66,450	149,393	
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	3,589,453	99,473	656,403	66,412	131,632	953,920	-	-	-	-	150,381	79,890	230,271	
4320	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	374,112	10,367	68,414	6,922	35,261	120,964	-	-	-	-	15,674	19,963	35,637	
4330	POJOAQUE VALLEY IRRIGATION DISTRICT	74,823	2,074	13,683	1,384	23,356	40,497	-	-	17,628	17,628	3,135	(4,191)	(1,056)	
4340	CARLSBAD IRRIGATION DISTRICT	1,664,293	46,122	304,349	30,793	103,091	484,355	-	-	21,545	21,545	69,726	42,464	112,190	
4350	COLUMBUS VILLAGE OF	964,603	26,731	176,397	17,847	105,117	326,092	-	-	-	-	40,412	51,033	91,445	
4370	LOVINGTON CITY OF	3,662,253	101,490	669,716	67,759	370,149	1,209,114	-	-	-	-	153,431	254,605	408,036	
4380	ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY	74,155,075	2,055,014	13,560,740	1,372,019	-	16,987,773	-	-	661,834	661,834	3,106,748	(168,865)	2,937,883	
4390	SAN JUAN WATER COMMISSION	590,491	16,364	107,983	10,925	22,629	157,901	-	-	1,306	1,306	24,739	21,928	46,667	
4400	OTIS MUTUAL DOMESTIC WATER CONS	457,023	12,665	83,576	8,456	8,181	112,878	-	-	18,875	18,875	19,147	(14,114)	5,033	
4410	CARRIZOZO SOIL & WATER CONSERVATION DIST.	-	-	-	-	-	-	-	-	-	-	-	(771)	(771)	
4420	UPPER HONDO SOIL & WATER CONSERVATION DIST.	149,645	4,146	27,366	2,769	7,735	42,016	-	-	25,809	25,809	6,269	(4,582)	1,687	
4430	CARRIZOZO TOWN OF	123,355	3,419	22,558	2,282	652	28,911	-	-	30,971	30,971	5,168	(12,602)	(7,434)	
4440	TULAROSA VILLAGE OF	1,314,448	36,427	240,373	24,320	50,333	351,453	-	-	-	-	55,069	27,184	82,253	

*Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts by Employer
PERA Fund - Municipal General Division
As of and for the year ended 6/30/2020

		Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense		
Employer Code	Employer	2020 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	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 Pension Expense	Total Employer Pension Expense
	Municipal General	\$ 2,022,227,307	\$ 56,040,732	\$ 369,804,738	\$ 37,415,304	\$ 41,911,742	\$ 505,172,516	\$ -	\$ -	\$ 41,919,063	\$ 41,919,063	\$ 84,721,789	\$ -	\$ 84,721,789
Employer Allocations														
4450	WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT	\$ 46,511	\$ 1,288	\$ 8,506	\$ 861	\$ 2,166	\$ 12,821	\$ -	\$ -	\$ 4,109	\$ 4,109	\$ 1,949	\$ (3)	\$ 1,946
4460	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	2,922,118	80,979	534,368	54,065	394,775	1,064,187	-	-	-	-	122,423	223,779	346,202
4470	ELDORADO AREA WATER AND SANITATION DISTRICT	414,557	11,488	75,810	7,670	52,600	147,568	-	-	67,899	67,899	17,368	5,656	23,024
4480	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA)	2,014,139	55,816	368,326	37,266	50,037	511,445	-	-	25,462	25,462	84,383	61,513	145,896
4490	TAOS SKI VALLEY	1,336,692	37,042	244,441	24,732	43,876	350,091	-	-	-	-	56,001	42,372	98,373
4500	ANTHONY CITY OF	1,231,536	34,129	225,211	22,786	115,982	398,108	-	-	9,794	9,794	51,596	100,353	151,949
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY	1,061,669	29,422	194,147	19,643	5,222	248,434	-	-	32,656	32,656	44,479	3,962	48,441
4520	SPRINGER HOUSING AUTHORITY	295,245	8,182	53,991	5,463	9,677	77,313	-	-	1,546	1,546	12,369	6,950	19,319
4530	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC.	97,067	2,690	17,751	1,796	-	22,237	-	-	4,109	4,109	4,067	(2,148)	1,919
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	1,824,050	50,548	333,564	33,749	164,718	582,579	-	-	3,917	3,917	76,419	62,579	138,998
4560	ALBUQUERQUE HOUSING AUTHORITY	5,882,659	163,023	1,075,762	108,841	39,174	1,386,800	-	-	147,108	147,108	246,456	(17,665)	228,791
4570	MID-REGION COUNCIL OF GOVERNMENTS	14,418,481	399,570	2,636,708	266,771	271,858	3,574,907	-	-	-	-	604,066	434,065	1,038,131
4580	A M A F C A ROUNDING	3,251,742	90,113	594,646	60,164	35,894	780,817	-	-	132,842	132,842	136,233	14,144	150,377
		10,114	281	1,853	180	-	2,314	-	-	-	-	419	2,265	2,684
TOTAL		\$ 2,022,227,307	\$ 56,040,732	\$ 369,804,738	\$ 37,415,304	\$ 41,911,742	\$ 505,172,516	\$ -	\$ -	\$ 41,919,063	\$ 41,919,063	\$ 84,721,789	\$ -	\$ 84,721,789

*Allocations are estimated based on available information.

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State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts by Employer
PERA Fund - Municipal Police Division
As of and for the year ended 6/30/2020

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		2020 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	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
	Municipal Police	\$ 858,869,647	\$ 49,909,755	\$ 147,418,334	\$ 20,338,589	\$ 24,976,929	\$ 242,643,607	\$ -	\$ -	\$ 24,977,993	\$ 24,977,993	\$ 10,220,733	\$ -	\$ 10,220,733
Employer Allocations														
2010	ALAMOGORDO CITY OF	\$ 7,470,449	\$ 434,115	\$ 1,282,245	\$ 176,905	\$ 131,282	\$ 2,024,547	\$ -	\$ -	\$ 1,587,414	\$ 1,587,414	\$ 88,900	\$ (557,672)	\$ (468,772)
2020	ALBUQUERQUE CITY OF (REGULAR)	263,918,618	15,336,569	45,299,590	6,249,764	9,735,370	76,621,293	-	-	272,161	272,161	3,140,688	4,607,638	7,748,326
2040	AZTEC CITY OF	2,776,725	161,358	476,603	65,755	-	703,716	-	-	178,426	178,426	33,044	(70,777)	(37,733)
2050	BAYARD CITY OF	691,390	40,177	118,672	16,373	-	175,222	-	-	47,801	47,801	8,228	(21,612)	(13,384)
2060	BELEN CITY OF	2,966,536	172,389	509,183	70,249	12,146	763,967	-	-	442,779	442,779	35,302	(110,457)	(75,155)
2080	BERNALILLO TOWN OF	4,934,207	286,732	846,918	116,845	116,883	1,367,378	-	-	59,674	59,674	58,718	43,366	102,084
2090	BLOOMFIELD CITY OF	3,770,438	219,105	647,166	89,286	177,908	1,133,465	-	-	268,678	268,678	44,869	(144,339)	(99,470)
2100	BOSQUE FARMS VILLAGE OF	2,312,078	134,358	396,850	54,751	51,720	637,679	-	-	32,295	32,295	27,514	(8,208)	19,306
2110	CARLSBAD CITY OF	19,304,813	1,121,822	3,313,522	457,150	867,371	5,759,865	-	-	129,512	129,512	229,731	358,943	588,674
2140	CIMARRON VILLAGE OF	458,637	26,652	78,721	10,861	65,823	182,057	-	-	33,817	33,817	5,458	36,549	42,007
2160	CLAYTON TOWN OF	1,185,240	68,876	203,437	28,067	5,470	305,850	-	-	20,423	20,423	14,105	(9,357)	4,748
2170	CLOUDCROFT VILLAGE OF	648,446	37,681	111,301	15,356	71,563	235,901	-	-	6,073	6,073	7,717	13,611	21,328
2180	CLOVIS CITY OF	4,278,888	248,650	734,438	101,327	20,902	1,105,317	-	-	824,222	824,222	50,920	(290,744)	(239,824)
2190	CUBA VILLAGE OF	590,043	34,288	101,276	13,973	2,487	152,024	-	-	49,941	49,941	7,022	(22,692)	(15,670)
2210	DEMING CITY OF	5,704,612	331,500	979,153	135,089	43,360	1,489,102	-	-	315,688	315,688	67,886	(144,740)	(76,854)
2230	DEXTER TOWN OF	761,817	44,270	130,760	18,040	6,404	199,474	-	-	36,366	36,366	9,066	824	9,890
2270	ELIDA TOWN OF	71,286	4,142	12,236	1,688	5,226	23,292	-	-	44,806	44,806	848	(16,520)	(15,672)
2290	ESPANOLA CITY OF	3,884,667	225,742	666,773	91,991	174,554	1,159,060	-	-	122,920	122,920	46,228	20,589	66,817
2300	ESTANCIA TOWN OF	400,233	23,258	68,697	9,478	46,584	148,017	-	-	94,896	94,896	4,763	(28,588)	(23,825)
2310	FARMINGTON CITY OF	29,418,862	1,709,559	5,049,520	696,658	377,256	7,832,993	-	-	1,346,340	1,346,340	350,091	(624,017)	(273,926)
2330	GALLUP CITY OF	11,574,128	672,584	1,986,609	274,083	83,589	3,016,865	-	-	875,254	875,254	137,735	(386,887)	(249,152)
2350	GRANTS CITY OF	3,393,394	197,193	582,450	80,358	221,686	1,081,687	-	-	48,021	48,021	40,382	(156)	40,226
2360	HATCH VILLAGE OF	1,269,409	73,767	217,884	30,060	61,974	383,685	-	-	128,802	128,802	15,106	(8,975)	6,131
2370	HOBBS CITY OF	20,280,489	1,178,519	3,480,989	480,255	506,254	5,646,017	-	-	1,427,446	1,427,446	241,342	(699,771)	(458,429)
2380	JAL CITY OF	892,365	51,856	153,168	21,132	114,427	340,583	-	-	5,368	5,368	10,619	53,658	64,277
2390	JEMEZ SPRINGS VILLAGE OF	110,794	6,438	19,017	2,624	3,442	31,521	-	-	3,482	3,482	1,318	42	1,360
2400	LAS CRUCES CITY OF	39,776,830	2,311,471	6,827,385	941,941	4,238	10,085,035	-	-	1,073,069	1,073,069	473,353	(464,150)	9,203
2410	LAS VEGAS CITY OF	5,712,342	331,950	980,479	135,272	-	1,447,701	-	-	240,525	240,525	67,978	(44,533)	23,445
2420	LOGAN VILLAGE OF	360,725	20,962	61,916	8,542	-	91,420	-	-	33,573	33,573	4,293	(10,394)	(6,101)
2430	LORDSBURG CITY OF	1,622,404	94,279	278,473	38,420	43,373	454,545	-	-	55,110	55,110	19,307	7,996	27,303
2440	LOS LUNAS VILLAGE OF	8,040,738	467,255	1,380,130	190,410	201,213	2,239,008	-	-	0	-	95,687	176,725	272,412
2460	MAGDALENA VILLAGE OF	225,883	13,126	38,771	5,349	35,308	92,554	-	-	20,617	20,617	2,688	6,723	9,411
2470	MESILLA TOWN OF	937,026	54,452	160,833	22,189	-	237,474	-	-	107,385	107,385	11,151	(35,736)	(24,585)
2490	MILAN VILLAGE OF	658,753	38,280	113,070	15,600	59,808	226,758	-	-	115,872	115,872	7,839	8,989	16,828
2500	MORIARTY CITY OF	1,580,320	91,834	271,250	37,423	26,694	427,201	-	-	78,743	78,743	18,806	2,430	21,236
2510	MOUNTAINAIR TOWN OF	276,556	16,071	47,469	6,549	33,671	103,760	-	-	26,357	26,357	3,291	16,676	19,967
2550	PORTALES CITY OF	3,712,893	215,760	637,289	87,924	124,326	1,065,299	-	-	233,953	233,953	44,184	(131,319)	(87,135)
2560	QUESTA VILLAGE OF	352,995	20,513	60,589	8,359	1,456	90,917	-	-	38,454	38,454	4,201	(15,315)	(11,114)
2570	RATON CITY OF	2,354,162	136,802	404,074	55,748	12,428	609,052	-	-	120,371	120,371	28,015	(61,373)	(33,358)
2620	RIO RANCHO CITY OF	28,411,408	1,651,015	4,876,598	672,801	1,235,798	8,436,212	-	-	490,051	490,051	338,102	155,767	493,869
2630	ROSWELL CITY OF	17,490,880	1,016,413	3,002,174	414,195	130,876	4,563,658	-	-	809,112	809,112	208,145	(481,563)	(273,418)
2650	RUIDOSO DOWNS THE CITY OF	912,119	53,004	156,558	21,600	12,428	243,590	-	-	141,487	141,487	10,854	(93,319)	(82,465)
2660	RUIDOSO VILLAGE OF	4,978,008	289,277	854,437	117,882	-	1,261,596	-	-	324,834	324,834	59,239	(100,282)	(41,043)
2680	SAN YSIDRO VILLAGE OF	91,899	5,340	15,774	2,176	988	24,278	-	-	4,403	4,403	1,094	(1,073)	21
2690	SANTA FE CITY OF	33,544,013	1,949,276	5,757,570	794,344	-	8,501,190	-	-	2,267,806	2,267,806	399,181	(985,773)	(586,592)
2710	SANTA ROSA CITY OF	917,273	53,303	157,443	21,722	31,685	264,153	-	-	208,867	208,867	10,916	(72,937)	(62,021)
2720	SILVER CITY TOWN OF	5,531,121	321,418	949,374	130,981	55,647	1,457,420	-	-	204,765	204,765	65,822	(56,440)	9,382
2730	SOCORRO CITY OF	2,340,420	136,004	401,715	55,423	10,508	603,650	-	-	135,764	135,764	27,851	(61,782)	(33,931)
2750	SPRINGER TOWN OF	171,774	9,981	29,484	4,068	20,654	64,187	-	-	26,781	26,781	2,044	(333)	1,711
2760	T OR C CITY OF	1,919,574	111,548	329,480	45,457	80,632	567,117	-	-	275,813	275,813	22,843	(67,095)	(44,252)
2770	TAOS TOWN OF	3,615,841	210,121	620,631	85,625	31,920	948,297	-	-	430,021	430,021	43,029	(113,894)	(70,865)
2780	TEXICO CITY OF	243,919	14,174	41,867	5,776	17,466	79,283	-	-	16,263	16,263	2,903	(3,423)	(520)
2810	TUCUMCARI CITY OF	2,203,860	128,069	378,275	52,189	62,613	621,146	-	-	6,962	6,962	26,226	15,926	42,152

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State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts by Employer
PERA Fund - Municipal Police Division
As of and for the year ended 6/30/2020

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		2020 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	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
	Municipal Police	\$ 858,869,647	\$ 49,909,755	\$ 147,418,334	\$ 20,338,589	\$ 24,976,929	\$ 242,643,607	\$ -	\$ -	\$ 24,977,993	\$ 24,977,993	\$ 10,220,733	\$ -	\$ 10,220,733
Employer Allocations														
2850	EUNICE CITY OF	\$ 2,068,158	\$ 120,183	\$ 354,983	\$ 48,975	\$ 147,424	\$ 671,565	\$ -	\$ -	\$ -	\$ -	\$ 24,612	\$ (259)	\$ 24,353
2880	MELROSE VILLAGE OF	-	-	-	-	-	-	-	-	-	-	-	-	-
2900	ANGEL FIRE VILLAGE OF	983,406	57,146	168,794	23,288	24,055	273,283	-	-	9,449	9,449	11,703	27,460	39,163
2950	SUNLAND PARK CITY OF	2,999,173	174,285	514,785	71,022	129,090	889,182	-	-	284,998	284,998	35,691	(22,708)	12,983
2960	HAGERMAN TOWN OF	746,358	43,371	128,107	17,674	39,955	229,107	-	-	10,451	10,451	8,882	4,253	13,135
2980	ARTESIA CITY OF	6,316,986	367,086	1,084,262	149,590	-	1,600,938	-	-	552,293	552,293	75,173	(279,162)	(203,989)
3010	BERNALILLO COUNTY	83,828,255	4,871,342	14,388,472	1,985,107	3,270,624	24,515,545	-	-	-	-	997,574	1,741,238	2,738,812
3020	CATRON COUNTY	1,358,731	78,957	233,216	32,176	174,057	518,406	-	-	81,031	81,031	16,169	28,453	44,622
3030	CHAVES COUNTY	6,845,191	397,780	1,174,924	162,099	0	1,734,803	-	-	286,464	286,464	81,459	(163,081)	(81,622)
3040	CIBOLA COUNTY	2,707,157	157,315	464,663	64,107	103,937	790,022	-	-	130,902	130,902	32,216	(77,132)	(44,916)
3050	COLFAX COUNTY	1,780,436	103,463	305,598	42,162	62,877	514,100	-	-	135,113	135,113	21,188	(13,023)	8,165
3060	CURRY COUNTY	2,405,694	139,797	412,919	56,968	25,140	634,824	-	-	381,641	381,641	28,628	(135,954)	(107,326)
3070	DE BACA COUNTY	608,079	35,336	104,372	14,400	91,006	245,114	-	-	33,385	33,385	7,236	(15,386)	(8,150)
3090	DONA ANA COUNTY	27,027,769	1,570,610	4,639,108	640,035	695,607	7,545,360	-	-	1,218,516	1,218,516	321,636	(9,128)	312,508
3100	EDDY COUNTY	14,392,937	836,388	2,470,436	340,834	530,229	4,177,887	-	-	16,524	16,524	171,279	11,428	182,707
3110	GRANT COUNTY	6,294,656	365,788	1,080,429	149,062	241,191	1,836,470	-	-	252,501	252,501	74,908	(111,947)	(37,039)
3120	GUADALUPE COUNTY	937,026	54,452	160,833	22,189	14,266	251,740	-	-	70,083	70,083	11,151	(8,508)	2,643
3130	HARDING COUNTY	247,354	14,374	42,456	5,858	1,554	64,242	-	-	20,570	20,570	2,944	(6,083)	(3,139)
3140	HIDALGO COUNTY	1,186,099	68,925	203,585	28,088	76,585	377,183	-	-	53,452	53,452	14,115	21,015	35,130
3150	LEA COUNTY	18,372,080	1,067,619	3,153,426	435,063	2,004,883	6,660,991	-	-	-	-	218,632	1,019,539	1,238,171
3160	LINCOLN COUNTY	4,005,768	232,779	687,559	94,859	25,326	1,040,523	-	-	334,666	334,666	47,669	(180,317)	(132,648)
3170	LOS ALAMOS COUNTY	9,133,220	530,739	1,567,647	216,281	35,169	2,349,836	-	-	276,953	276,953	108,687	(35,479)	73,208
3180	LUNA COUNTY	4,195,578	243,809	720,139	99,354	-	1,063,302	-	-	467,222	467,222	49,928	(279,948)	(230,020)
3200	MCKINLEY COUNTY	6,022,394	349,968	1,033,697	142,614	298,879	1,825,158	-	-	265,691	265,691	71,668	(138,772)	(67,104)
3210	MORA COUNTY	418,269	24,306	71,793	9,905	34,314	140,318	-	-	8,424	8,424	4,977	8,516	13,493
3220	OTERO COUNTY	6,842,614	397,630	1,174,482	162,038	243,181	1,977,331	-	-	426,251	426,251	81,429	(114,908)	(33,479)
3230	QUAY COUNTY	1,050,397	61,039	180,293	24,874	29,110	295,316	-	-	33,676	33,676	12,500	(8,535)	3,965
3240	RIO ARriba COUNTY	3,410,571	198,191	585,398	80,765	-	864,354	-	-	245,965	245,965	40,587	(90,338)	(49,751)
3250	ROOSEVELT COUNTY	2,463,238	143,141	422,796	58,331	30,366	654,634	-	-	92,872	92,872	29,313	(19,426)	9,887
3260	SAN JUAN COUNTY	21,049,177	1,223,188	3,612,929	498,458	176,686	5,511,261	-	-	1,363,157	1,363,157	250,490	(512,498)	(262,008)
3270	SAN MIGUEL COUNTY	919,849	53,453	157,885	21,783	67,136	300,257	-	-	22,950	22,950	10,946	26,640	37,586
3280	SANDOVAL COUNTY	10,620,782	617,184	1,822,975	251,507	38,790	2,730,456	-	-	94,129	94,129	126,390	202,169	328,559
3290	SANTA FE COUNTY	18,603,976	1,081,095	3,193,229	440,554	119,061	4,833,939	-	-	469,284	469,284	221,391	(230,702)	(9,311)
3300	SIERRA COUNTY	2,278,581	132,411	391,101	53,958	74,921	652,391	-	-	34,743	34,743	27,116	2,752	29,868
3310	SOCORRO COUNTY	1,954,787	113,594	335,524	46,291	46,087	541,496	-	-	1,165	1,165	23,262	46,656	69,918
3320	TAOS COUNTY	4,132,881	240,166	709,377	97,869	263,070	1,310,482	-	-	3,956	3,956	49,182	157,317	206,499
3330	TORRANCE COUNTY	1,661,054	96,525	285,107	39,335	57,687	478,654	-	-	5,645	5,645	19,767	23,765	43,532
3340	UNION COUNTY	644,152	37,432	110,564	15,254	-	163,250	-	-	137,108	137,108	7,666	(87,064)	(79,398)
3350	VALENCIA COUNTY	7,524,557	437,260	1,291,532	178,186	167,093	2,074,071	-	-	493,301	493,301	89,544	(304,318)	(214,774)
3490	CORRALES VILLAGE OF	1,667,925	96,925	286,286	39,498	-	422,709	-	-	223,606	223,606	19,849	(57,496)	(37,647)
4040	LOVING VILLAGE OF	462,931	26,902	79,458	10,962	28,625	145,947	-	-	168,088	168,088	5,509	(52,506)	(46,997)
4250	RED RIVER TOWN OF	373,608	21,711	64,127	8,847	3,956	98,641	-	-	129,298	129,298	4,446	(49,388)	(44,942)
4290	EDGEWOOD TOWN OF	2,096,501	121,830	359,848	49,646	139,659	670,983	-	-	5,967	5,967	24,949	62,571	87,520
4300	CAPITAN VILLAGE OF	197,540	11,479	33,906	4,678	15,416	65,479	-	-	52,813	52,813	2,351	(19,755)	(17,404)
4370	LOVINGTON CITY OF	3,150,334	183,069	540,730	74,602	236,473	1,034,874	-	-	34,604	34,604	37,490	50,756	88,246
4430	CARRIZOZO TOWN OF	191,528	11,130	32,874	4,536	-	48,540	-	-	133,324	133,324	2,279	(58,310)	(56,031)
4440	TULAROSA VILLAGE OF	472,378	27,451	81,080	11,186	21,514	141,231	-	-	26,199	26,199	5,621	(7,275)	(1,654)
4490	TAOS SKI VALLEY	330,664	19,216	56,756	7,830	12,671	96,473	-	-	-	-	3,935	20,164	24,099
4500	ANTHONY CITY OF	833,103	48,413	142,996	19,728	41,848	252,985	-	-	-	-	9,914	54,899	64,813
	ROUNDING	3,445	204	592	80	-	876	-	-	-	-	40	(391)	(351)
TOTAL		\$ 858,869,647	\$ 49,909,755	\$ 147,418,334	\$ 20,338,589	\$ 24,976,929	\$ 242,643,607	\$ -	\$ -	\$ 24,977,993	\$ 24,977,993	\$ 10,220,733	\$ -	\$ 10,220,733

* Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts by Employer
PERA Fund - Municipal Fire Division
As of and for the year ended 6/30/2020

Employer Code	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
		2020 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	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		
	Municipal Fire	\$ 756,373,788	\$ 16,768,881	\$ 70,004,893	\$ 9,064,651	\$ 17,581,075	\$ 113,419,500	\$ -	\$ -	\$ 17,581,113	\$ 17,581,113	\$ 22,576,929	\$ -	\$ 22,576,929		
Employer Allocations																
2010	ALAMOGORDO CITY OF	\$ 4,998,118	\$ 110,809	\$ 462,592	\$ 59,899	\$ 190,950	\$ 824,250	\$ -	\$ -	\$ -	\$ -	\$ 149,188	\$ 136,931	\$ 286,119		
2020	ALBUQUERQUE CITY OF (REGULAR)	248,805,375	5,516,039	23,027,760	2,981,772	2,538,659	34,064,230	-	-	1,041,148	1,041,148	7,426,568	353,163	7,779,731		
2060	BELEN CITY OF	2,111,795	46,818	195,454	25,309	18,153	285,734	-	-	97,296	97,296	63,035	(36,902)	26,133		
2080	BERNALILLO TOWN OF	3,421,835	75,863	316,702	41,008	352,950	786,523	-	-	56,541	56,541	102,138	247,122	349,260		
2090	BLOOMFIELD CITY OF	692,838	15,361	64,124	8,303	-	87,788	-	-	391,376	391,376	20,680	(434,967)	(414,287)		
2110	CARLSBAD CITY OF	26,152,380	579,801	2,420,489	313,419	944,601	4,258,310	-	-	794,713	794,713	780,620	230,074	1,010,694		
2160	CLAYTON TOWN OF	851,677	18,881	78,826	10,207	6,656	114,570	-	-	46,355	46,355	25,422	(4,111)	21,311		
2180	CLOVIS CITY OF	7,786,868	172,636	720,700	93,321	50,651	1,037,308	-	-	957,915	957,915	232,429	(445,004)	(212,575)		
2210	DEMING CITY OF	4,689,517	103,967	434,030	56,201	76,548	670,746	-	-	99,441	99,441	139,977	(64,940)	75,037		
2290	ESPANOLA CITY OF	3,413,515	75,678	315,932	40,909	24,092	456,611	-	-	163,954	163,954	101,890	(83,234)	18,656		
2310	FARMINGTON CITY OF	27,304,338	605,339	2,527,107	327,225	-	3,459,671	-	-	675,959	675,959	815,005	(723,821)	91,184		
2330	GALLUP CITY OF	11,061,967	245,244	1,023,822	132,571	6,052	1,407,689	-	-	753,599	753,599	330,188	(365,430)	(35,242)		
2350	GRANTS CITY OF	1,992,289	44,169	184,393	23,876	58,509	310,947	-	-	66,839	66,839	59,468	(47,679)	11,789		
2370	HOBBS CITY OF	22,014,259	488,058	2,037,492	263,827	124,715	2,914,092	-	-	728,798	728,798	657,102	(243,208)	413,894		
2400	LAS CRUCES CITY OF	52,335,772	1,160,289	4,843,849	627,210	1,771,463	8,402,811	-	-	-	-	1,562,165	1,614,879	3,177,044		
2410	LAS VEGAS CITY OF	3,872,634	85,857	358,425	46,411	208,958	699,651	-	-	19,754	19,754	115,594	68,032	183,626		
2440	LOS LUNAS VILLAGE OF	5,490,517	121,725	508,166	65,800	667,109	1,362,800	-	-	-	-	163,886	366,688	530,574		
2470	MESILLA TOWN OF	330,535	7,328	30,592	3,961	-	41,881	-	-	10,760	10,760	9,866	(7,286)	2,580		
2500	MORIARTY CITY OF	580,138	12,861	53,694	6,953	65,341	138,849	-	-	-	-	17,317	36,262	53,579		
2530	PECOS VILLAGE OF	55,972	1,241	5,180	671	2,420	9,512	-	-	1,325	1,325	1,671	357	2,028		
2550	PORTALES CITY OF	5,237,132	116,107	484,714	62,764	-	663,585	-	-	427,190	427,190	156,323	(187,045)	(30,722)		
2570	RATON CITY OF	2,833,376	62,817	262,238	33,956	133,733	492,744	-	-	221,243	221,243	84,573	(120,321)	(35,748)		
2620	RIO RANCHO CITY OF	33,433,990	741,235	3,094,426	400,685	1,288,164	5,524,510	-	-	412,612	412,612	997,968	263,564	1,261,532		
2630	ROSWELL CITY OF	24,105,633	534,425	2,231,056	288,890	160,283	3,214,654	-	-	460,390	460,390	719,527	(137,242)	582,285		
2650	RUIDOSO DOWNS THE CITY OF	241,284	5,348	22,332	2,892	19,584	50,156	-	-	35,361	35,361	7,202	3,577	10,779		
2660	RUIDOSO VILLAGE OF	5,349,075	118,589	495,075	64,105	61,612	739,381	-	-	244,358	244,358	159,664	(45,101)	114,563		
2690	SANTA FE CITY OF	48,260,429	1,069,939	4,466,662	578,370	-	6,114,971	-	-	1,079,662	1,079,662	1,440,521	(955,629)	484,892		
2720	SILVER CITY TOWN OF	5,375,549	119,177	497,525	64,422	67,583	748,707	-	-	286,907	286,907	160,454	(109,610)	50,844		
2730	SOCORRO CITY OF	3,314,430	73,482	306,761	39,721	2,420	422,384	-	-	115,686	115,686	98,932	(48,402)	50,530		
2770	TAOS TOWN OF	2,108,014	46,735	195,104	25,263	201,583	468,685	-	-	74,002	74,002	62,922	12,536	75,458		
2850	EUNICE CITY OF	1,474,173	32,682	136,440	17,667	259,562	446,351	-	-	-	-	44,002	113,755	157,757		
2900	ANGEL FIRE VILLAGE OF	1,809,246	40,111	167,452	21,683	431,146	660,392	-	-	105,708	105,708	54,004	145,951	199,955		
2950	SUNLAND PARK CITY OF	2,005,903	44,472	185,653	24,039	364,441	618,605	-	-	241,748	241,748	59,874	35,947	95,821		
2980	ARTESIA CITY OF	6,373,205	141,295	589,861	76,379	5,383	812,918	-	-	375,141	375,141	190,233	(132,262)	57,971		
3010	BERNALILLO COUNTY	76,152,469	1,688,307	7,048,163	912,638	289,591	9,938,699	-	-	563,890	563,890	2,273,068	(38,152)	2,234,916		
3090	DONA ANA COUNTY	5,679,611	125,918	525,667	68,066	703,458	1,423,109	-	-	27,534	27,534	169,530	309,258	478,788		
3100	EDDY COUNTY	1,982,456	43,952	183,483	23,758	174,862	426,055	-	-	45,990	45,990	59,174	139,628	198,802		
3170	LOS ALAMOS COUNTY	49,808,727	1,104,265	4,609,962	596,925	488,107	6,799,259	-	-	4,626,305	4,626,305	1,486,736	(1,746,441)	(259,705)		
3200	MCKINLEY COUNTY	2,241,135	49,686	207,424	26,859	982,535	1,266,504	-	-	-	-	66,895	477,762	544,657		
3220	OTERO COUNTY	699,646	15,511	64,755	8,385	454,791	543,442	-	-	-	-	20,884	163,594	184,478		
3260	SAN JUAN COUNTY	3,134,413	69,490	290,100	37,564	-	397,154	-	-	155,446	155,446	93,559	(54,125)	39,434		
3280	SANDOVAL COUNTY	7,035,032	155,967	651,116	84,310	436,676	1,328,069	-	-	-	-	209,988	191,598	401,586		
3290	SANTA FE COUNTY	31,000,736	687,289	2,869,221	371,524	2,989,438	6,917,472	-	-	1,459,264	1,459,264	925,338	1,098,723	2,024,061		
3350	VALENCIA COUNTY	1,428,034	31,660	132,169	17,114	928,265	1,109,208	-	-	-	-	42,625	333,908	376,533		
3490	CORRALES VILLAGE OF	1,785,042	39,574	165,212	21,393	24,583	250,762	-	-	27,782	27,782	53,282	17,800	71,082		
4250	RED RIVER TOWN OF	360,790	7,999	33,392	4,324	-	45,715	-	-	106,875	106,875	10,769	(42,643)	(31,874)		
4370	LOVINGTON CITY OF	5,181,916	114,883	479,604	62,102	5,448	662,037	-	-	582,246	582,246	154,675	(287,654)	(132,979)		
	ROUNDING	3	2	(3)	-	-	(1)	-	-	-	-	(2)	100	98		
TOTAL		\$ 756,373,788	\$ 16,768,881	\$ 70,004,893	\$ 9,064,651	\$ 17,581,075	\$ 113,419,500	\$ -	\$ -	\$ 17,581,113	\$ 17,581,113	\$ 22,576,929	\$ -	\$ 22,576,929		

* Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts by Employer
PERA Fund - State Funded Divisions
As of and for the Year ended June 30, 2020

	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense
	Net Pension Liability/Asset	Difference Between Expected and Actual Experience	Change of Assumptions	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	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Total Employer Pension Expense
<i>State Funded Divisions</i>												
State General	\$ 4,006,810,735	\$ 98,829,772	\$ 64,557,052	\$ 404,275,749	\$ -	\$ 567,662,573	\$ 56,604,571	\$ -	\$ -	\$ -	\$ 56,604,571	\$ 141,085,452
State Police/Corrections	(185,382,574)	5,622,393	6,649,754	89,745,409	-	102,017,556	13,310,937	-	-	-	13,310,937	36,704,109
Legislative	(10,246,336)	2,642,365	-	3,033,895	-	5,676,260	604,803	-	791,089	-	1,395,892	240,459
Total State Funded Divisions	3,811,181,825	107,094,530	71,206,806	497,055,053	-	675,356,389	70,520,311	-	791,089	-	71,311,400	178,030,020
Total Other PERA Fund Divisions	3,637,470,742	122,719,368	66,818,544	587,227,965	84,469,746	861,235,623	-	-	-	84,478,169	84,478,169	117,519,451
Grand Total for All PERA Fund Divisions	\$ 7,448,652,567	\$ 229,813,898	\$ 138,025,350	\$ 1,084,283,018	\$ 84,469,746	\$ 1,536,592,012	\$ 70,520,311	\$ -	\$ 791,089	\$ 84,478,169	\$ 155,789,569	\$ 295,549,471

Schedule of Employer Pension
Amounts
Single Employer Plans

State of New Mexico Public Employees Retirement Association
Schedule of Employer Pension Amounts - Single Employer Plans
As of and for the Year ended June 30, 2020

		Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense
				Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Total Deferred Inflows of Resources	Total Employer Pension Expense
	Net Pension Liability/Asset	Difference Between Expected and Actual Experience	Change of Assumptions						
<u>Funds</u>									
Judicial	\$ 138,538,909	\$ 2,570,383	\$ 19,517,231	\$ 6,361,286	\$ 28,448,900	\$ 2,792,240	\$ 111,217	\$ 2,903,457	\$ 20,164,712
Magistrate	29,547,253	-	-	2,174,086	2,174,086	716,937	10,266,177	10,983,114	(2,155,880)
Volunteer Firefighters	(16,931,771)	-	1,237,353	5,071,949	6,309,302	6,213,686	1,729,930	7,943,616	1,587,511

NOTES TO THE SCHEDULES

NOTE 1. Plan Description

The New Mexico Public Employees Retirement Association (PERA) was created by legislation enacted in 1947.

PERA is the administrator of four retirement funds, including the Public Employees Retirement Fund (PERA Fund), the Judicial Retirement Fund, the Magistrate Retirement Fund, and the Volunteer Firefighters Retirement Fund, offering an array of retirement benefit plans to state, county, and municipal employees, police, firefighters, judges, magistrates, and legislators.

The four retirement funds are qualified plans under Section 401(a) of the Internal Revenue Code and are exempt from federal income taxes under Section 501(a). The Deferred Compensation (IRC 457) Fund is an eligible deferred compensation plan as defined by Section 457 to the Internal Revenue Code. The Deferred Compensation Fund is properly excluded from the Schedule of Employer Allocations and Pension Amounts.

Refer to Note 1. C. *Description of the Funds* in PERA's June 30, 2020 Comprehensive Annual Financial Report for more in-depth detail of the pension funds administered by PERA at <http://www.nmpera.org>

NOTE 2. Summary of Significant Accounting Policies

Basis of Accounting

For the purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the PERA and additions to deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA, the economic resources measurement focus and accrual basis of accounting. 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. For a complete description of significant accounting policies, please refer to the PERA's June 30, 2020 Comprehensive Annual Financial Report.

Multiple-Employer Cost Sharing Fund Contributions

The PERA Fund is the only multiple-employer cost sharing fund within PERA. Employer contributions are remitted by the employer to PERA based on eligible compensation, for eligible, active members. The required member and employer contributions rates are governed by the plan in which each member/employer participates in.

NOTES TO THE SCHEDULES

NOTE 2. Summary of Significant Accounting Policies (Continued)

PERA Fund Contribution Rates and Pension Factors in Effect During FY20						
Coverage Plan	Employee Contribution Percentage		Employer Contribution Percentage	Pension Factor per Year of Service		Pension Maximum as a Percentage of the Final Average Salary
	Annual Salary less than \$20,000	Annual Salary greater than \$20,000		TIER 1	TIER 2	
STATE PLAN						
State Plan 3	7.42%	8.92%	17.24%	3.00%	2.50%	90.00%
MUNICIPAL PLANS 1 - 4						
"Municipal Plan 1 (plan open to new employers)"	7.00%	8.50%	7.65%	2.00%	2.00%	90.00%
"Municipal Plan 2 (plan open to new employers)"	9.15%	10.65%	9.80%	2.50%	2.00%	90.00%
"Municipal Plan 3 (plan closed to new employers 6/95)"	13.15%	14.65%	9.80%	3.00%	2.50%	90.00%
"Municipal Plan 4 (plan closed to new employers 6/00)"	15.65%	17.15%	12.30%	3.00%	2.50%	90.00%
MUNICIPAL POLICE PLANS 1 - 5						
Municipal Police Plan 1	7.00%	8.50%	10.70%	2.00%	2.00%	90.00%
Municipal Police Plan 2	7.00%	8.50%	15.70%	2.50%	2.00%	90.00%
Municipal Police Plan 3	7.00%	8.50%	19.20%	2.50%	2.00%	90.00%
Municipal Police Plan 4	12.35%	13.85%	19.20%	3.00%	2.50%	90.00%
Municipal Police Plan 5	16.30%	17.80%	19.20%	3.50%	3.00%	90.00%
MUNICIPAL FIRE PLANS 1 - 5						
Municipal Fire Plan 1	8.00%	9.50%	11.65%	2.00%	2.00%	90.00%
Municipal Fire Plan 2	8.00%	9.50%	18.15%	2.50%	2.00%	90.00%
Municipal Fire Plan 3	8.00%	9.50%	21.90%	2.50%	2.00%	90.00%
Municipal Fire Plan 4	12.80%	14.30%	21.90%	3.00%	2.50%	90.00%
Municipal Fire Plan 5	16.20%	17.70%	21.90%	3.50%	3.00%	90.00%
MUNICIPAL DETENTION OFFICER PLAN 1						
Municipal Detention Officer Plan 1	16.65%	18.15%	17.30%	3.00%	3.00%	90.00%
STATE POLICE AND ADULT CORRECTIONAL OFFICER PLANS, ETC.						
State Police and Adult Correctional Officer Plan 1	7.60%	9.10%	25.50%	3.00%	3.00%	90.00%
State Plan 3 - Peace Officer	7.42%	8.92%	17.24%	3.00%	3.00%	90.00%
Juvenile Correctional Officer Plan 2	4.78%	6.28%	26.37%	3.00%	3.00%	90.00%

NOTE 2. Summary of Significant Accounting Policies (Continued)

Refer to Note 1. C. in PERA's June 30, 2020 Comprehensive Annual Financial Report for a description of the PERA's Contribution Rates and Pension Factors for the State Legislative Division, Judicial Retirement Fund, Magistrate Retirement Fund, and Volunteer Firefighters Retirement Fund.

The Schedule of Employer Allocations - State Funded Divisions reflects fiscal year 2020 employer contributions received during the period of July 1, 2019 to June 30, 2020. Only pay period *end dates* that fell within the period of July 1, 2019 to June 30, 2020 are included in the total contributions for that employer. Regular and adjustment contributions that applied to fiscal year 2020 are included in the total contribution amounts. In the event that an employer is behind in reporting to PERA its required contributions, an estimate (receivable) has been used to project the unremitted employer contributions. This allows for fair and consistent measurement of contributions amongst the total population. This methodology is used each year in determining the percentages to be allocated amongst all participating employers.

Although all assets of the PERA fund are held in one trust, there are six distinct membership groups (municipal general members, municipal police members, municipal fire members, state general members, state police members and legislative members) for whom separate contributions rates are determined each year. Paragraph 49 of GASB 68 provides "to the extent that different contribution rates are assessed based on separate relationships that constitute the net pension liability, the determination of the employer's proportionate share of the collective net pension liability should be made in a manner that reflects those separate relationships". Therefore, the calculations of the net pension liability, pension expense and deferred inflows and outflows were performed separately for each of the six membership groups. For informational purposes only, the results for each group were added together to determine the collective net pension liability, collective pension expense and collective deferred inflows and outflows.

Municipal Divisions within the PERA Fund

The Schedule of Employer Allocations and the Schedule of Pension Amounts by Employers includes the following for each participating employer, in total and by division (Municipal General, Municipal Police and Municipal Fire):

- Unique employer code and employer name
- Each employer's contributions for the time period July 1, 2019 to June 30, 2020
- The employer's proportionate share of the total net pension liability (as of June 30, 2020), deferred inflows and outflows (*see Note 4 of this Schedule for further detail of deferred inflows and outflows*), and pension expense
- Amounts by employer are calculated using the employer's percentage and applying the percentage to the total

The employer allocation percentage used to calculate the proportionate share of the total net pension liability for the Municipal General, Municipal Police and the Municipal Fire Division has been rounded to four decimal places. Amounts due to rounding are included at the bottom of the schedules.

NOTES TO THE SCHEDULES

NOTE 2. Summary of Significant Accounting Policies (Continued)

Employers Reporting on Behalf of Other Employers

Based on certain payroll reporting arrangements, certain employers may be reported under another employer code. For example, City X reports under organization code 123. City X also performs the payroll services for Cities B and G, but reports all cities under organization code 123. City X will need to allocate on behalf of Cities B and G as the organization code 123 contains all three cities collectively in the Schedules.

Use of Estimates in Preparation of the Schedules

The preparation of the Schedule of Employer Allocations and Schedule of Pension Amounts by Employers in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain amounts and disclosures. Actual results could differ from those results.

NOTE 3. Relationship to PERA's June 30, 2020 Comprehensive Annual Financial Report for the PERA Fund

Refer to Note 12 and the Required Supplementary Information (RSI) in PERA's June 30, 2020 Comprehensive Annual Financial Report for further detailed information.

The components of net pension liability of the PERA fund, as of June 30, 2020, are as follows:

PERA FUND	
Total Pension Liability	\$ 22,140,636,773
Plan Net Position	14,691,984,206
Net Pension Liability	\$ 7,448,652,567
Ratio of Fiduciary Net Position of Total Pension Liability	66.36%

The total pension liability, net pension liability, and certain sensitivity information are based on an actuarial valuation performed as of June 30, 2019. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2020. These assumptions were adopted by the Board for use in the June 30, 2020 actuarial valuation.

Refer to Note 12. *Summary of Actuarial Methods and Assumptions* in PERA's June 30, 2020 Comprehensive Annual Financial Report for more in-depth detail of the actuarial methods and assumptions, by fund at <http://www.nmpera.org>.

NOTES TO THE SCHEDULES

NOTE 3. Relationship to PERA's June 30, 2020 Comprehensive Annual Financial Report for the PERA Fund (Continued)

PERA Fund Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using 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. The target asset allocation and most recent best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Expected Real Rate of Return
Global Equity	35.50%	5.90%
Risk Reduction & Mitigation	19.50%	1.00%
Credit Oriented Fixed Income	15.00%	4.20%
Real Assets to Include Real Estate Equity	20.00%	6.00%
Multi-Risk Allocation	10.00%	6.40%
TOTAL	100.00%	

Discount rate for the PERA Funds. The discount rate used to measure the total pension liability is 7.25%. The projection of cash flows used to determine the discount rate assumed that future contributions will be made in accordance with statutory rates. On this basis, the pension plan's fiduciary net position together with the expected future contributions are sufficient to provide all projected future benefit payments of current plan members as determined in accordance with GASB Statement No. 67. Therefore, the 7.25% assumed 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.

PERA Fund Sensitivity of the Net Pension Liability to Change in the Discount Rate

The following presents the net pension liability of PERA Fund, calculated using the discount rate of 7.25%, as well as what PERA Fund's net pension liability would be if it were calculated using a discount rate that is 1% lower (6.25%) or 1% higher (8.25%) than the current rate:

	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
Net Pension Liability	\$10,161,983,289	\$7,448,652,567	\$5,201,418,673

NOTES TO THE SCHEDULES

NOTE 3. Relationship to PERA's June 30, 2020 Comprehensive Annual Financial Report for the PERA Fund (Continued)

Information for PERA Fund Employers

PERA Fund's Schedule of Employer Allocations and Pension Amounts has been presented for fiscal year ended June 30, 2020 and has been presented in three parts to enable employers to address their individual facts and circumstances. Information found in this report should be used for fiscal year ends between July 1, 2020 and June 30, 2021 governmental employer reporting. The Schedule of Employer Allocations presents employer contributions by employer and their fiscal year 2020 allocations. The Schedules of Pension Amounts by Employer presents an allocation of the net pension liability, deferred outflows, deferred inflows and pension expense.

Statement 68 requires recognition of deferred outflows of resources and deferred inflows of resources for changes in the net pension liability of employers that arise from several types of events as presented in the Schedule of Pension Amounts by Employers.

The following table summarizes the membership of the PERA Fund as of June 30, 2019, the actuarial valuation date.

Membership Data PERA Fund	
Inactive Members or Their Beneficiaries Currently Receiving Benefits	40,744
Inactive Members Entitled to But Not Yet Receiving Benefits	19,652
Active Plan Members	48,159
TOTAL	108,555

Additional information regarding GASB 67 disclosures for the Judicial Retirement, Magistrate Retirement and Volunteer Firefighter Funds can be located in PERA's June 30, 2020 Comprehensive Annual Financial Report, specifically in Note 12 and the RSI.

NOTES TO THE SCHEDULES

NOTE 4. Other Financial Information and Schedules

Deferred Inflows and Deferred Outflows

The recognition period of the changes in proportion and differences between employer contributions and proportionate share of contributions, as well as the difference between expected and actual experience are recognized over the average expected remaining service lives of active and inactive members. The difference between projected and actual investment earnings is recognized over 5 years. The average expected remaining services lives of active and inactive members were as follows:

Average Expected Remaining Service Lives				
June 30, Years	PERA Fund	Judicial Fund	Magistrate Fund	Volunteer Firefighters Fund
2020	3.78	3.36	2.26	8.70
2019	3.91	3.06	1.83	7.85
2018	4.01	3.12	2.02	6.57
2017	3.87	3.22	2.15	6.72
2016	4.09	3.33	2.11	6.68
2015	4.23	3.34	1.84	3.51
2014	5.02	3.54	1.66	3.42

Deferred inflows are due to actual non-investment experience that was better than expected and changes to the benefits or assumptions which result in a decrease to the net pension liability.

Deferred outflows are due to actual non-investment experience that was worse than expected, and changes to the benefits or assumptions which result in an increase to the net pension liability.

Investment experience also results in deferred outflows or inflows.

NOTES TO THE SCHEDULES

NOTE 4. Other Financial Information and Schedules (Continued)

Pension Expense- PERA Divisions For the Fiscal Year Ended June 30, 2020							
	State General Fund	State Police Fund	Municipal General Fund	Municipal Police Fund	Municipal Fire Fund	Legislative Fund	Total PERA
Service Cost	\$153,493,674	\$21,039,427	\$138,299,605	\$51,693,686	\$35,675,817	\$963,991	\$401,166,200
Interest on the total pension liability	662,129,042	69,024,827	494,079,401	200,500,335	119,114,850	2,248,134	1,547,096,589
Current-period benefit changes	(358,474,404)	35,127,199	(218,198,324)	(112,857,738)	(54,871,608)	(952,144)	(710,227,019)
Expensed portion of current-period difference between expected and actual experience in the total pension liability	30,961,321	1,501,458	9,115,918	11,622,569	3,503,243	(217,555)	56,486,954
Expensed portion of current-period changes of assumptions	—	—	—	—	—	(58,808)	(58,808)
Member contributions	(93,400,697)	(8,504,686)	(127,209,133)	(42,683,447)	(25,237,089)	(117,586)	(297,152,638)
Projected earnings on plan investments	(408,908,050)	(92,026,760)	(377,062,271)	(150,343,072)	(71,412,761)	(3,083,530)	(1,102,836,444)
Expensed portion of current-period differences between actual and projected earnings on plan investments	98,233,721	22,180,499	90,738,285	36,192,699	17,188,487	742,525	265,276,216
Administrative expense	5,269,152	1,208,469	4,908,330	1,961,614	930,693	40,091	14,318,349
Other	(20,845,593)	(4,780,891)	(19,418,123)	(7,760,452)	(3,681,966)	(158,608)	(56,645,633)
Recognition of beginning deferred outflows of resources as pension expense	183,671,603	27,873,403	145,404,678	68,322,276	30,359,930	2,377,376	458,009,266
Recognition of beginning deferred inflows of resources as pension expense	(111,044,317)	(35,938,836)	(55,936,577)	(46,427,737)	(28,992,667)	(1,543,427)	(279,883,561)
Pension expense	\$141,085,452	\$36,704,109	\$84,721,789	\$10,220,733	\$22,576,929	\$240,459	\$295,549,471

NOTES TO THE SCHEDULES

NOTE 4. Other Financial Information and Schedules (Continued)

Pension Expense - Single Employer Plans For the Fiscal Year Ended June 30, 2020			
	Judicial Fund	Magistrate Fund	Volunteer Firefighters Fund
Service Cost	\$ 5,285,772	\$ 1,655,800	\$ 2,250,251
Interest on the total pension liability	10,210,516	3,435,004	3,715,452
Current-period benefit changes	—	—	—
Expensed portion of current-period difference between expected and actual experience in the total pension liability	(1,161,013)	(568,997)	(246,212)
Expensed portion of current-period changes of assumptions	5,476,319	(8,147,759)	(213,005)
Member contributions	(1,783,295)	(650,354)	—
Projected earnings on plan investments	(6,448,234)	(2,222,320)	(5,137,721)
Expensed portion of current-period differences between actual and projected earnings on plan investments	1,540,142	531,928	1,238,866
Administrative expense	81,906	28,328	67,207
Other	—	—	—
Recognition of beginning deferred outflows of resources as pension expense	10,236,032	3,994,165	1,645,117
Recognition of beginning deferred inflows of resources as pension expense	(3,273,433)	(211,675)	(1,732,444)
Pension expense	\$ 20,164,712	\$ (2,155,880)	\$ 1,587,511

NOTES TO THE SCHEDULES

NOTE 4. Other Financial Information and Schedules (Continued)

The following schedules present summary of changes in the collective deferred outflows of resources and deferred inflows of resources for each fund for the year ended June 30, 2020. The following schedules do not include amounts related to employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members.

PERA Fund					
Collective Deferred Outflows of Resources and Deferred Inflows of Resources as of June 30, 2020					
	Year of Deferral	Beginning of Year Balance	Additions	Deductions	End of Year Balance
Deferred Outflows of Resources:					
Difference between expected actual experience	2016	\$ 7,283,847	\$ —	\$ 7,283,847	\$ —
	2018	56,997,955	—	28,357,192	28,640,763
	2019	66,327,586	—	22,792,985	43,534,601
	2020	—	214,343,043	56,704,509	157,638,534
		<u>\$ 130,609,388</u>	<u>\$ 214,343,043</u>	<u>\$ 115,138,533</u>	<u>\$ 229,813,898</u>
Difference between projected and actual on pension plan investment	2016	\$ 207,780,349	\$ —	\$ 207,780,349	\$ —
	2017	(194,419,706)	—	(97,209,860)	(97,209,846)
	2018	50,933,818	—	16,977,943	33,955,875
	2019	115,242,840	—	28,810,710	86,432,130
	2020	—	1,326,381,075	265,276,216	1,061,104,859
		<u>\$ 179,537,301</u>	<u>\$ 1,326,381,075</u>	<u>\$ 421,635,358</u>	<u>\$ 1,084,283,018</u>
Changes in Assumptions	2016	\$ 9,347,494	\$ —	\$ 9,347,494	\$ —
	2018	274,684,102	—	136,658,752	138,025,350
		<u>\$ 284,031,596</u>	<u>\$ —</u>	<u>\$ 146,006,246</u>	<u>\$ 138,025,350</u>
Total Deferred Outflows of Resources		<u>\$ 594,178,285</u>	<u>\$ 1,540,724,118</u>	<u>\$ 682,780,137</u>	<u>\$ 1,452,122,266</u>
Deferred Inflows of Resources					
Difference between expected actual experience	2016	\$ (5,705)	\$ —	\$ (5,705)	\$ —
	2017	(131,328,718)	—	(131,328,718)	—
	2019	(106,520,484)	—	(36,604,977)	(69,915,507)
	2020	—	(822,359)	(217,555)	(604,804)
		<u>\$ (237,854,907)</u>	<u>\$ (822,359)</u>	<u>\$ (168,156,955)</u>	<u>\$ (70,520,311)</u>
Changes in Assumptions	2017	\$ (14,112,915)	\$ —	\$ (14,112,915)	\$ —
	2018	(1,248,996)	—	(621,392)	(627,604)
	2020	—	(222,293)	(58,808)	(163,485)
		<u>\$ (15,361,911)</u>	<u>\$ (222,293)</u>	<u>\$ (14,793,115)</u>	<u>\$ (791,089)</u>
Total Deferred Inflows of Resources		<u>\$ (253,216,818)</u>	<u>\$ (1,044,652)</u>	<u>\$ (182,950,070)</u>	<u>\$ (71,311,400)</u>

NOTES TO THE SCHEDULES

NOTE 4. Other Financial Information and Schedules (Continued)

Judicial Fund					
Collective Deferred Outflows of Resources and Deferred Inflows of Resources as of June 30, 2020					
	Year of Deferral	Beginning of Year Balance	Additions	Deductions	End of Year Balance
Deferred Outflows of Resources:					
Difference between expected actual experience	2019	\$ 4,995,273	\$ —	\$ 2,424,890	\$ 2,570,383
		\$ 4,995,273	\$ —	\$ 2,424,890	\$ 2,570,383
Difference between projected and actual on pension plan investment	2016	\$ 1,299,640	\$ —	\$ 1,299,640	\$ —
	2017	(1,128,460)	—	(564,230)	(564,230)
	2018	329,351	—	109,784	219,567
	2019	727,178	—	181,794	545,383
	2020	—	7,700,708	1,540,142	6,160,566
		\$ 1,227,709	\$ 7,700,708	\$ 2,567,130	\$ 6,361,286
Changes in Assumptions	2019	\$ 12,813,042	\$ —	\$ 6,219,923	\$ 6,593,119
	2020		\$ 18,400,431	\$ 5,476,319	\$ 12,924,112
		\$ 12,813,042	\$ —	\$ 11,696,242	\$ 19,517,231
Total Deferred Outflows of Resources		\$ 19,036,024	\$ 7,700,708	\$ 16,688,262	\$ 28,448,900
Deferred Inflows of Resources					
Difference between expected actual experience	2017	\$ (169,007)	\$ —	\$ (169,007)	\$ —
	2018	(487,655)	—	(435,406)	(52,249)
	2020		\$ (3,901,004)	\$ (1,161,013)	\$ (2,739,991)
		\$ (656,662)	\$ (3,901,004)	\$ (1,765,426)	\$ (2,792,240)
Changes in Assumptions	2017	\$ (1,177,989)	\$ —	\$ (1,177,989)	\$ —
	2018	(1,038,016)	—	(926,799)	(111,217)
		\$ (2,216,005)	\$ —	\$ (2,104,788)	\$ (111,217)
Total Deferred Inflows of Resources		\$ (2,872,667)	\$ (3,901,004)	\$ (3,870,214)	\$ (2,903,457)

NOTES TO THE SCHEDULES

NOTE 4. Other Financial Information and Schedules (Continued)

Magistrate Fund					
Collective Deferred Outflows of Resources and Deferred Inflows of Resources as of June 30, 2020					
	Year of Deferral	Beginning of Year Balance	Additions	Deductions	End of Year Balance
Deferred Outflows of Resources:					
Difference between expected actual experience	2019	\$ 1,001,851	\$ —	\$ 1,001,851	\$ —
		\$ 1,001,851	\$ —	\$ 1,001,851	\$ —
Difference between projected and actual on pension plan investment	2016	\$ 483,308	\$ —	\$ 483,308	\$ —
	2017	(418,651)	—	(209,325)	(209,325)
	2018	107,032	—	35,677	71,354
	2019	245,795	—	61,450	184,345
	2020	—	2,659,640	531,928	2,127,712
		\$ 417,484	\$ 2,659,640	\$ 903,038	\$ 2,174,086
Changes in Assumptions	2018	\$ 28,456	\$ —	\$ 28,456	\$ —
	2019	2,383,427	—	2,383,427	—
		\$ 2,411,883	\$ —	\$ 2,411,883	\$ —
Total Deferred Outflows of Resources		\$ 3,831,218	\$ 2,659,640	\$ 4,316,772	\$ 2,174,086
Deferred Inflows of Resources					
Difference between expected actual experience	2018	\$ (2,351)	\$ —	\$ (2,351)	\$ —
	2020	—	(1,285,934)	(568,997)	(716,937)
		\$ (2,351)	\$ (1,285,934)	\$ (571,348)	\$ (716,937)
Changes in Assumptions	2020	\$ —	\$ (18,413,936)	\$ (8,147,759)	\$ (10,266,177)
		\$ —	\$ (18,413,936)	\$ (8,147,759)	\$ (10,266,177)
Total Deferred Inflows of Resources		\$ (2,351)	\$ (19,699,870)	\$ (8,719,107)	\$ (10,983,114)

NOTES TO THE SCHEDULES

NOTE 4. Other Financial Information and Schedules (Continued)

Volunteer Firefighters Fund					
Collective Deferred Outflows of Resources and Deferred Inflows of Resources as of June 30, 2020					
	Year of Deferral	Beginning of Year Balance	Additions	Deductions	End of Year Balance
Deferred Outflows of Resources:					
Difference between projected	2016	\$ 931,157	\$ —	\$ 931,157	\$ —
and actual on pension plan	2017	(866,200)	—	(433,100)	(433,100)
investment	2018	248,164	—	82,721	165,442
	2019	512,186	—	128,046	384,141
	2020	—	6,194,332	1,238,866	4,955,466
		<u>\$ 825,307</u>	<u>\$ 6,194,332</u>	<u>\$ 1,947,690</u>	<u>\$ 5,071,949</u>
Changes in Assumptions	2016	\$ 792,715	\$ —	\$ 295,789	\$ 496,926
	2018	947,830	—	207,403	740,427
		<u>\$ 1,740,545</u>	<u>\$ —</u>	<u>\$ 503,192</u>	<u>\$ 1,237,353</u>
Total Deferred Outflows of Resources		<u>\$ 2,565,852</u>	<u>\$ 6,194,332</u>	<u>\$ 2,450,882</u>	<u>\$ 6,309,302</u>
Deferred Inflows of Resources					
Difference between expected	2016	\$ (199,937)	\$ —	\$ (74,603)	\$ (125,334)
actual experience	2017	(2,270,369)	—	(610,314)	(1,660,054)
	2018	(1,741,440)	—	(381,059)	(1,360,381)
	2019	(1,372,442)	—	(200,357)	(1,172,086)
	2020	—	(2,142,042)	(246,212)	(1,895,830)
		<u>\$ (5,584,188)</u>	<u>\$ (2,142,042)</u>	<u>\$ (1,512,545)</u>	<u>\$ (6,213,685)</u>
Changes in Assumptions	2017	\$ (122,800)	\$ —	\$ (33,011)	\$ (89,790)
	2020	—	(1,853,146)	(213,005)	(1,640,141)
		<u>\$ (122,800)</u>	<u>\$ (1,853,146)</u>	<u>\$ (246,016)</u>	<u>\$ (1,729,931)</u>
Total Deferred Inflows of Resources		<u>\$ (5,706,988)</u>	<u>\$ (3,995,188)</u>	<u>\$ (1,758,561)</u>	<u>\$ (7,943,616)</u>

Schedule of Pension Amounts
(in summation)
by Employers Participating in PERA

State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts (In Summation) by Employers Participating in PERA
As of and for the year ended 6/30/20

Employer Code	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense		
		2020 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences 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 Contributions	Total Employer Pension Expense
	PERA Total	\$ 7,448,652,567	\$ 229,813,898	\$ 1,084,283,018	\$ 138,025,350	\$ 84,469,746	\$ 1,536,592,012	\$ 70,520,311	\$ 791,089	\$ 84,478,169	\$ 155,789,569	\$ 295,549,471	\$ -	\$ 295,549,471
Employer Allocations														
	STATE OF NEW MEXICO	\$ 3,811,181,825	\$ 107,094,530	\$ 497,055,053	\$ 71,206,806	\$ -	\$ 675,356,389	\$ 70,520,311	\$ 791,089	\$ -	\$ 71,311,400	\$ 178,030,020	\$ -	\$ 178,030,020
2000	REDI-Net	-	-	-	-	26,613	26,613	-	-	92,597	92,597	-	(8,352)	(8,352)
2010	ALAMOGORDO CITY OF	31,511,881	1,072,660	5,227,288	589,144	606,916	7,496,008	-	-	2,131,042	2,131,042	1,035,913	(408,524)	627,389
2020	ALBUQUERQUE CITY OF (REGULAR)	904,300,000	31,704,111	139,934,860	16,476,486	24,267,880	212,383,337	-	-	4,365,002	4,365,002	26,972,444	8,146,556	35,119,000
2030	ARCH HURLEY CONSERVANCY DIST	867,536	24,042	158,646	16,051	8,044	206,783	-	-	47,892	47,892	36,346	(9,366)	26,980
2040	AZTEC CITY OF	9,628,031	351,225	1,729,501	192,518	60,618	2,333,862	-	-	337,075	337,075	320,081	(158,865)	161,216
2050	BAYARD CITY OF	2,094,815	79,070	375,316	42,339	36,502	533,227	-	-	124,840	124,840	67,025	(45,944)	21,081
2060	BELEN CITY OF	10,665,745	374,049	1,726,407	198,936	132,800	2,432,192	-	-	652,985	652,985	332,423	(80,794)	251,629
2080	BERNALILLO TOWN OF	13,528,899	505,947	2,109,581	253,561	584,391	3,453,480	-	-	116,215	116,215	377,574	366,504	744,078
2090	BLOOMFIELD CITY OF	9,029,466	361,006	1,546,309	182,073	236,670	2,326,058	-	-	898,137	898,137	256,851	(888,073)	(631,222)
2100	BOSQUE FARMS VILLAGE OF	3,685,170	172,410	647,947	80,156	78,095	978,608	-	-	44,700	44,700	85,040	(11,457)	73,583
2110	CARLSBAD CITY OF	83,424,511	2,753,788	12,677,095	1,473,041	2,145,548	19,049,472	-	-	1,607,926	1,607,926	2,601,003	536,265	3,137,268
2120	CARLSBAD SOIL AND WATER CONS DIST	250,756	6,949	45,856	4,639	38,655	96,099	-	-	-	-	10,506	16,601	27,107
2130	CHAMA VILLAGE OF	954,491	26,451	174,548	17,660	33,418	252,077	-	-	82,840	82,840	39,989	(4,602)	35,387
2140	CIMARRON VILLAGE OF	982,394	41,167	174,500	20,552	110,835	347,054	-	-	33,817	33,817	27,401	49,051	76,452
2150	CLAUNCH PINTO SOIL AND WATER CONS DIST	119,311	3,306	21,818	2,208	652	27,984	-	-	2,391	2,391	4,999	(3,031)	1,968
2160	CLAYTON TOWN OF	4,421,123	153,828	718,263	82,387	21,166	975,644	-	-	192,369	192,369	139,414	(56,583)	82,831
2170	CLOUDCROFT VILLAGE OF	1,627,204	64,805	290,286	33,465	150,306	538,862	-	-	6,073	6,073	48,722	45,063	93,785
2180	CLOVIS CITY OF	14,917,096	500,303	1,976,563	247,404	199,025	2,923,295	-	-	1,848,076	1,848,076	402,807	(687,802)	(284,995)
2190	CUBA VILLAGE OF	1,324,112	54,631	235,515	27,555	8,209	325,910	-	-	81,505	81,505	37,776	(57,276)	(19,500)
2200	CUBA SOIL AND WATER CONS DIST	125,378	3,474	22,928	2,320	16,592	45,314	-	-	-	-	5,253	5,681	10,934
2210	DEMING CITY OF	17,880,410	642,930	2,782,200	329,801	143,117	3,898,048	-	-	678,892	678,892	521,503	(339,351)	182,152
2220	DES MOINES VILLAGE OF	54,600	1,513	9,985	1,010	311	12,819	-	-	9,372	9,372	2,287	(6,008)	(3,721)
2230	DEXTER TOWN OF	1,368,486	61,082	241,701	29,265	24,969	357,017	-	-	86,947	86,947	34,483	5,946	40,429
2240	EAST RIO ARRIBA SOIL AND WATER CONS. DIST.	179,978	4,987	32,913	3,330	37,177	78,407	-	-	4,333	4,333	7,540	10,333	17,873
2250	EAST TORRANCE SOIL AND WATER CONS DIST	50,556	1,402	9,245	935	1,858	13,440	-	-	27,460	27,460	2,118	(8,575)	(6,457)
2270	ELIDA TOWN OF	212,842	8,065	38,122	4,307	7,617	58,111	-	-	47,417	47,417	6,779	(18,749)	(11,970)
2280	ENCINO VILLAGE OF	44,489	1,233	8,136	823	25,348	35,540	-	-	-	-	1,864	9,118	10,982
2290	ESPANOLA CITY OF	16,200,027	548,112	2,610,585	297,602	216,274	3,672,573	-	-	361,292	361,292	521,063	(38,383)	482,680
2300	ESTANCIA TOWN OF	1,091,835	42,424	195,170	22,274	46,584	306,452	-	-	135,968	135,968	33,738	(44,610)	(10,872)
2310	FARMINGTON CITY OF	120,162,492	4,072,952	19,177,771	2,197,639	958,969	26,407,331	-	-	3,645,566	3,645,566	3,822,903	(1,975,570)	1,847,333
2320	FT SUMNER VILLAGE OF	958,535	26,564	175,287	17,735	-	219,586	-	-	108,712	108,712	40,158	(35,979)	4,179
2330	GALLUP CITY OF	43,448,858	1,494,600	6,816,461	791,732	338,739	9,441,532	-	-	2,733,884	2,733,884	1,339,880	(877,377)	462,503
2340	GRADY VILLAGE OF	99,090	2,747	18,120	1,833	8,684	31,384	-	-	1,958	1,958	4,151	1,062	5,213
2350	GRANTS CITY OF	11,266,320	404,328	1,842,235	213,038	498,632	2,958,233	-	-	287,873	287,873	346,221	18,422	364,643
2360	HATCH VILLAGE OF	2,565,657	109,689	454,929	54,043	88,447	707,108	-	-	156,454	156,454	69,413	10,220	79,633
2370	HOBBS CITY OF	76,947,635	2,626,891	11,855,455	1,385,231	1,849,313	17,716,890	-	-	3,016,736	3,016,736	2,350,237	(542,667)	1,807,570
2375	HURLEY, TOWN OF	588,468	16,308	107,613	10,888	155,511	290,320	-	-	-	-	24,654	96,545	121,199
2380	JAL CITY OF	3,919,639	135,748	706,766	77,143	744,132	1,663,789	-	-	13,723	13,723	137,448	318,626	456,074
2390	JEMEZ SPRINGS VILLAGE OF	531,417	18,095	95,936	10,406	25,871	150,308	-	-	14,002	14,002	18,940	(3,894)	15,046
2400	LAS CRUCES CITY OF	198,322,002	6,415,075	31,093,749	3,534,240	4,353,712	45,396,776	-	-	1,190,038	1,190,038	6,485,191	2,082,132	8,567,323
2410	LAS VEGAS CITY OF	23,281,522	797,371	3,843,591	435,097	531,575	5,607,634	-	-	785,776	785,776	757,393	(230,661)	526,732
2420	LOGAN VILLAGE OF	1,248,482	45,564	224,260	24,967	50,235	345,026	-	-	47,187	47,187	41,486	4,854	46,340
2430	LORDSBURG CITY OF	3,341,297	141,914	592,807	70,223	227,990	1,032,934	-	-	81,104	81,104	91,321	58,767	150,088
2440	LOS LUNAS VILLAGE OF	26,249,043	941,420	4,213,998	491,515	1,314,687	6,961,620	-	-	24,157	24,157	792,388	908,061	1,700,449
2450	LOS RANCHOS VILLAGE OF	1,449,937	40,181	265,150	26,827	342,492	674,650	-	-	129,346	129,346	60,746	51,756	112,502
2460	MAGDALENA VILLAGE OF	563,595	22,486	100,528	11,597	55,625	190,236	-	-	57,487	57,487	16,837	11,838	28,675
2470	MESILLA TOWN OF	2,205,875	87,783	363,014	43,511	67,789	562,097	-	-	137,732	137,732	60,328	(47,225)	13,103
2480	MID. RIO GRANDE CONS. DIST.	19,603,472	543,259	3,584,887	362,704	207,942	4,698,792	-	-	162,577	162,577	821,293	91,426	912,719
2490	MILAN VILLAGE OF	2,365,513	85,578	425,185	47,179	81,353	639,295	-	-	192,661	192,661	79,344	(62,130)	17,214
2500	MORIARTY CITY OF	3,450,639	140,449	560,879	68,247	99,151	868,726	-	-	180,558	180,558	90,176	(2,721)	87,455
2510	MOUNTAINAIR TOWN OF	923,669	34,003	165,807	18,522	65,941	284,273	-	-	26,357	26,357	30,402	31,291	61,693
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	2,402,406	66,577	439,328	44,449	-	550,354	-	-	301,823	301,823	100,649	(251,819)	(151,170)
2530	PECOS VILLAGE OF	769,818	21,023	135,721	13,879	40,287	210,910	-	-	41,963	41,963	31,578	7,681	39,259
2540	PECOS VALLEY CONS. DISTRICT	950,446	26,340	173,808	17,585	11,139	228,872	-	-	16,015	16,015	39,819	6,018	45,837
2550	PORTALES CITY OF	15,669,887	518,091	2,350,864	275,019	168,069	3,312,043	-	-	829,737	829,737	482,038	(374,484)	107,554
2560	QUESTA VILLAGE OF	1,256,930	45,563	225,892	25,084	24,806	321,345	-	-	43,405	43,405	42,072	(16,489)	25,583
2570	RATON CITY OF	9,986,283	332,603	1,543,859	178,491	292,300	2,347,253	-	-	453,909	453,909	313,633	(185,814)	127,819
2580	RATON PUBLIC SERVICE	1,801,804	49,932	329,496	33,337	31,376	444,141	-	-	74,892	74,892	75,487	(22,020)	53,467

*Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts (In Summation) by Employers Participating in PERA
As of and for the year ended 6/30/20

Employer Code	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
		2020 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences 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 Contributions		
													Employer Contributions Share of	Employer Pension Expense	
	PERA Total	\$ 7,448,652,567	\$ 229,813,898	\$ 1,084,283,018	\$ 138,025,350	\$ 84,469,746	\$ 1,536,592,012	\$ 70,520,311	\$ 791,089	\$ 84,478,169	\$ 155,789,569	\$ 295,549,471	\$ -	\$ 295,549,471	
Employer Allocations															
2590	REGION V HOUSING AUTHORITY	\$ 891,802	\$ 24,714	\$ 163,084	\$ 16,500	\$ 76,559	\$ 280,857	\$ -	\$ -	\$ 8,487	\$ 8,487	\$ 37,362	\$ 25,766	\$ 63,128	
2600	REGION VI HOUSING AUTHORITY	1,815,961	50,324	332,085	33,599	235,081	651,089	-	-	37,213	37,213	76,080	77,119	153,199	
2610	RESERVE VILLAGE OF	273,001	7,565	49,924	5,051	7,116	69,656	-	-	6,874	6,874	11,437	3,485	14,922	
2620	RIO RANCHO CITY OF	96,449,751	3,351,218	14,299,123	1,713,737	2,900,240	22,264,318	-	-	2,726,707	2,726,707	2,785,829	(132,665)	2,653,164	
2630	ROSWELL CITY OF	75,135,153	2,480,273	11,366,442	1,323,618	1,866,586	17,036,919	-	-	1,345,005	1,345,005	2,332,783	(89,965)	2,242,818	
2640	ROY VILLAGE OF	184,023	5,100	33,652	3,405	11,641	53,798	-	-	16,321	16,321	7,710	77	7,787	
2650	RUIDOSO DOWNS THE CITY OF	3,373,809	119,884	584,936	65,574	64,194	834,588	-	-	497,187	497,187	111,081	(223,405)	(112,324)	
2660	RUIDOSO VILLAGE OF	24,844,652	810,183	4,004,340	450,591	187,243	5,452,357	-	-	911,550	911,550	827,121	(179,688)	647,433	
2670	S N M E D D	450,956	12,497	82,466	8,344	6,068	109,375	-	-	34,657	34,657	18,893	(56,187)	(37,294)	
2680	SAN YSIDRO VILLAGE OF	243,566	9,544	43,509	4,982	5,628	63,663	-	-	9,625	9,625	7,448	766	8,214	
2690	SANTA FE CITY OF	182,454,740	5,808,474	28,630,153	3,234,949	1,306	37,674,882	-	-	4,702,840	4,702,840	6,056,475	(2,953,566)	3,102,909	
2710	SANTA ROSA CITY OF	3,085,100	113,379	553,874	61,831	49,632	778,716	-	-	480,358	480,358	101,738	(159,806)	(58,068)	
2720	SILVER CITY TOWN OF	17,905,598	634,553	2,726,793	324,897	212,022	3,898,265	-	-	776,034	776,034	519,498	(298,540)	220,958	
2730	SOCORRO CITY OF	12,536,489	400,192	1,966,922	222,468	29,059	2,618,641	-	-	564,252	564,252	415,091	(254,839)	160,252	
2740	SOUTHWEST NEW MEXICO COG	378,156	10,480	69,153	6,997	928	87,558	-	-	22,122	22,122	15,843	(13,950)	1,893	
2750	SPRINGER TOWN OF	909,887	30,435	164,463	17,725	20,654	233,277	-	-	49,211	49,211	32,967	(15,264)	17,703	
2760	T O R C CITY OF	8,269,368	287,516	1,490,667	162,941	465,933	2,407,057	-	-	410,305	410,305	288,869	17,932	306,801	
2770	TAOS TOWN OF	13,600,430	475,135	2,256,124	256,621	595,196	3,583,076	-	-	1,060,489	1,060,489	435,942	(355,647)	80,295	
2780	TEXICO CITY OF	601,853	24,093	107,322	12,399	20,252	164,066	-	-	42,763	42,763	17,899	(980)	16,919	
2790	TIERRA Y MONTES SWCD	361,978	10,032	66,195	6,697	5,222	88,146	-	-	78,692	78,692	15,165	(24,315)	(9,150)	
2800	TIJERAS VILLAGE OF	675,424	18,717	123,515	12,497	144,127	298,856	-	-	15,669	15,669	28,297	43,721	72,018	
2810	TUCUMCARI CITY OF	8,466,698	301,628	1,523,560	168,064	202,621	2,195,873	-	-	176,710	176,710	288,609	(68,261)	220,348	
2830	WAGON MOUND VILLAGE OF	254,801	7,062	46,595	4,714	8,802	67,173	-	-	652	652	10,675	8,935	19,610	
2840	WILLIAMSBURG VILLAGE OF	163,800	4,539	29,954	3,031	4,951	42,475	-	-	11,637	11,637	6,862	2,492	9,354	
2850	EUNICE CITY OF	7,522,074	263,153	1,219,199	140,275	664,624	2,287,251	-	-	141,022	141,022	235,346	37,329	272,675	
2860	NORTHWEST NM COUNCIL OF GOVERNMENTS	663,291	18,382	121,296	12,272	31,762	183,712	-	-	46,725	46,725	27,789	(5,208)	22,581	
2870	NORTHWEST NM REGIONAL SOLID WASTE AUTH	3,033,341	84,061	554,707	56,123	34,657	729,548	-	-	26,346	26,346	127,083	20,393	147,476	
2880	MELROSE VILLAGE OF	297,268	8,238	54,361	5,500	6,809	74,908	-	-	9,794	9,794	12,454	5,219	17,673	
2900	ANGEL FIRE VILLAGE OF	6,677,350	204,911	1,046,641	116,846	468,815	1,837,213	-	-	364,031	364,031	228,458	129,861	358,319	
2910	TIMBERON WATER AND SANITATION DISTRICT	76,844	2,129	14,053	1,422	-	17,604	-	-	28,491	28,491	3,219	(21,436)	(18,217)	
2920	MOSQUERO VILLAGE OF	111,222	3,082	20,339	2,058	18,513	43,992	-	-	1,546	1,546	4,660	3,672	8,332	
2930	EAGLE NEST VILLAGE OF	521,734	14,458	95,410	9,653	23,611	143,132	-	-	2,611	2,611	21,858	11,167	33,025	
2940	EMW GAS ASSOCIATION	1,635,982	45,337	299,172	30,269	11,725	386,503	-	-	75,734	75,734	68,540	(32,324)	36,216	
2950	SUNLAND PARK CITY OF	8,028,306	302,538	1,253,296	150,997	605,239	2,312,070	-	-	644,423	644,423	222,224	89,926	312,150	
2960	HAGERMAN TOWN OF	1,102,270	53,234	193,193	24,259	44,595	315,281	-	-	26,005	26,005	23,793	1,253	25,046	
2970	SANTA CLARA VILLAGE OF	535,891	14,851	97,998	9,915	42,632	165,396	-	-	27,938	27,938	22,451	22,568	45,019	
2980	ARTESIA CITY OF	19,899,431	708,166	2,992,477	359,355	268,219	4,328,217	-	-	941,797	941,797	567,439	(255,957)	311,482	
2990	MAXWELL VILLAGE OF	143,578	3,980	26,256	2,656	5,222	38,114	-	-	3,628	3,628	6,015	(8,466)	(2,451)	
2995	MAXWELL HOUSING AUTHORITY	-	-	-	-	-	-	-	-	3,712	3,712	-	(584)	(584)	
3000	KIRTLAND, TOWN OF	66,734	1,849	12,204	1,235	7,427	22,715	-	-	1,804	1,804	2,796	9,431	12,227	
3010	BERNALILLO COUNTY	378,957,607	12,628,020	61,480,941	6,949,261	7,284,225	88,342,447	-	-	981,863	981,863	12,444,741	1,833,948	14,278,689	
3020	CATRON COUNTY	3,931,004	150,241	703,608	79,768	252,345	1,185,962	-	-	367,695	367,695	123,935	(11,540)	112,395	
3030	CHAVES COUNTY	29,136,202	1,015,517	5,251,282	574,528	74,884	6,916,211	-	-	707,547	707,547	1,015,347	(326,444)	688,903	
3040	CIBOLA COUNTY	8,634,305	321,570	1,548,561	173,771	103,937	2,147,839	-	-	973,831	973,831	280,536	(724,531)	(443,995)	
3050	COLFAX COUNTY	7,681,296	266,990	1,384,688	151,340	375,190	2,178,208	-	-	189,265	189,265	268,406	49,911	318,317	
3060	CURRY COUNTY	13,926,323	459,061	2,519,697	270,123	551,396	3,800,277	-	-	900,026	900,026	511,288	(26,878)	484,410	
3070	DE BACA COUNTY	2,773,885	95,355	500,433	54,472	186,057	836,317	-	-	73,304	73,304	97,973	(35,612)	62,361	
3090	DONA ANA COUNTY	90,365,125	3,294,361	15,708,648	1,774,886	2,301,993	23,079,888	-	-	2,072,673	2,072,673	2,906,754	320,209	3,226,963	
3100	EDDY COUNTY	52,017,150	1,868,057	9,171,728	1,024,037	1,289,531	13,353,353	-	-	783,290	783,290	1,723,675	452,232	2,175,907	
3110	GRANT COUNTY	16,917,417	660,170	3,023,013	345,605	322,265	4,351,053	-	-	871,363	871,363	519,952	(332,124)	187,828	
3120	GUADALUPE COUNTY	4,564,902	154,989	824,263	89,312	202,690	1,271,254	-	-	70,083	70,083	163,142	82,706	245,848	
3130	HARDING COUNTY	1,800,425	57,413	326,466	34,593	67,802	486,274	-	-	44,727	44,727	68,010	16,850	84,860	
3140	HIDALGO COUNTY	5,026,309	175,346	905,844	99,140	92,716	1,273,046	-	-	217,663	217,663	175,002	4,230	179,232	
3150	LEA COUNTY	44,816,747	1,800,463	7,989,363	924,343	2,444,040	13,158,209	-	-	350,270	350,270	1,326,539	1,155,739	2,482,278	
3160	LINCOLN COUNTY	10,972,342	425,839	1,961,536	223,755	225,760	2,836,890	-	-	461,399	461,399	339,536	(150,479)	189,057	
3170	LOS ALAMOS COUNTY	122,733,107	3,402,809	17,843,099	1,993,472	2,091,195	25,330,575	-	-	8,355,670	8,355,670	4,267,972	(1,834,422)	2,433,550	
3180	LUNA COUNTY	20,157,018	686,138	3,639,008	394,673	314,877	5,034,696	-	-	731,638	731,638	718,637	(237,990)	480,647	
3200	MCKINLEY COUNTY	24,277,547	843,440	4,169,605	465,765	1,281,414	6,760,224	-	-	1,280,577	1,280,577	809,475	(353,343)	456,132	
3210	MORA COUNTY	2,610,363	85,055	472,661	50,463	79,250	687,429	-	-	42,581	42,581	96,815	52,619	149,434	
3220	OTERO COUNTY	21,987,030	813,440	3,880,752	437,681	900,655	6,032,528	-	-	1,167,515	1,167,515	707,481	(121,532)	585,949	

*Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts (In Summation) by Employers Participating in PERA
As of and for the year ended 6/30/20

Employer Code	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense		
		2020 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	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
	PERA Total	\$ 7,448,652,567	\$ 229,813,898	\$ 1,084,283,018	\$ 138,025,350	\$ 84,469,746	\$ 1,536,592,012	\$ 70,520,311	\$ 791,089	\$ 84,478,169	\$ 155,789,569	\$ 295,549,471	\$ -	\$ 295,549,471
Employer Allocations														
3230	QUAY COUNTY	\$ 5,675,231	\$ 189,204	\$ 1,026,036	\$ 110,443	\$ 80,168	\$ 1,405,851	\$ -	\$ -	\$ 147,548	\$ 147,548	\$ 206,259	\$ 7,236	\$ 213,495
3240	RIO ARRIBA COUNTY	26,336,562	833,525	4,777,874	504,942	377,262	6,493,603	-	-	1,254,660	1,254,660	1,001,078	(656,459)	344,619
3250	ROOSEVELT COUNTY	7,890,896	293,554	1,415,352	158,754	196,198	2,063,858	-	-	318,115	318,115	256,706	55,343	312,049
3260	SAN JUAN COUNTY	75,659,387	2,719,194	13,316,409	1,488,429	827,746	18,351,778	-	-	4,808,715	4,808,715	2,500,642	(1,686,934)	813,708
3270	SAN MIGUEL COUNTY	9,619,470	294,540	1,748,785	182,744	148,943	2,375,012	-	-	131,152	131,152	375,419	29,797	405,216
3280	SANDOVAL COUNTY	48,191,446	1,619,366	8,058,143	900,788	475,466	11,053,763	-	-	1,107,960	1,107,960	1,615,677	(316,060)	1,299,617
3290	SANTA FE COUNTY	120,178,423	3,724,149	18,968,266	2,117,835	3,520,343	28,330,593	-	-	3,236,300	3,236,300	4,103,435	755,111	4,858,546
3300	SIERRA COUNTY	7,576,816	279,238	1,359,989	151,986	247,652	2,038,865	-	-	70,652	70,652	249,087	99,638	348,725
3310	SOCORRO COUNTY	8,351,092	290,851	1,505,216	164,636	82,602	2,043,305	-	-	503,481	503,481	291,237	(84,264)	206,973
3320	TAOS COUNTY	25,536,135	833,301	4,623,390	493,873	263,070	6,213,634	-	-	1,626,180	1,626,180	945,877	(341,045)	604,832
3330	TORRANCE COUNTY	8,674,139	290,874	1,567,590	169,091	399,495	2,427,050	-	-	96,394	96,394	313,582	139,121	452,703
3340	UNION COUNTY	3,173,959	107,538	573,190	62,061	23,827	766,616	-	-	249,828	249,828	113,653	(120,735)	(7,082)
3350	VALENCIA COUNTY	24,054,585	887,432	4,185,403	474,717	1,366,955	6,914,507	-	-	1,068,112	1,068,112	764,871	(156,280)	608,591
3360	DE BACA FAMILY PRACTICE CLINIC, INC.	3,935,254	109,055	719,640	72,810	-	901,505	-	-	84,714	84,714	164,869	(34,419)	130,450
3370	SOUTHWEST SOLID WASTE	861,469	23,873	157,537	15,939	13,306	210,655	-	-	9,524	9,524	36,091	545	36,636
3380	S S C A F C A	1,815,961	50,324	332,085	33,599	103,008	519,016	-	-	94,015	94,015	76,080	1,768	77,848
3390	CHAVES SOIL AND WATER CONS DIST	204,245	5,660	37,350	3,779	10,542	57,331	-	-	1,306	1,306	8,557	6,025	14,582
3400	RIO ARRIBA COUNTY HOUSING AUTHORITY	119,311	3,306	21,818	2,208	-	27,332	-	-	51,142	51,142	4,999	(26,614)	(21,615)
3410	TAOS SOIL AND WATER CONSERVATION DIST	956,514	26,507	174,918	17,697	66,552	285,674	-	-	-	-	40,073	38,053	78,126
3420	SIERRA SOIL AND WATER CONSERVATION DIST	151,667	4,204	27,735	2,806	1,239	35,984	-	-	16,131	16,131	6,354	(10,934)	(4,580)
3430	ESTANCIA VALLEY SOLID WASTE AUTHORITY	1,482,293	41,078	271,067	27,425	117,400	456,970	-	-	36,561	36,561	62,101	37,229	99,330
3440	GREENTREE SOLID WASTE AUTHORITY	821,025	22,752	150,141	15,191	53,002	241,086	-	-	51,179	51,179	34,397	(38,685)	(4,288)
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	5,824,014	161,397	1,065,038	107,756	118,493	1,452,684	-	-	5,877	5,877	243,999	144,205	388,204
3460	ELEPHANT BUTTE IRRIGATION DISTRICT	8,212,265	227,581	1,501,777	151,944	294,612	2,175,914	-	-	109,031	109,031	344,055	221,949	566,004
3470	SOCORRO SOIL AND WATER DISTRICT	230,534	6,389	42,158	4,265	2,166	54,978	-	-	5,722	5,722	9,658	(641)	9,017
3480	CIUDAD SOIL AND WATER CONSERVATION	109,200	3,027	19,969	2,020	16,531	41,547	-	-	19,588	19,588	4,575	8,297	12,872
3490	CORRALES VILLAGE OF	5,788,639	201,226	878,622	104,106	113,491	1,297,445	-	-	270,263	270,263	170,985	(4,609)	166,376
4000	WILLARD VILLAGE OF	103,134	2,858	18,860	1,908	24,967	48,593	-	-	-	-	4,321	13,284	17,605
4010	SOUTH CENTRAL COUNCIL OF GOG	881,691	24,434	161,235	16,313	20,356	222,338	-	-	165,830	165,830	36,939	(31,274)	5,665
4015	SOUTH CENTRAL REGIONAL TRANSIT DISTRICT	944,380	26,171	172,699	17,473	367,808	584,151	-	-	-	-	39,565	168,783	208,348
4020	ELEPHANT BUTTE CITY OF	1,051,559	29,142	192,298	19,456	152,779	393,675	-	-	41,785	41,785	44,055	69,735	113,790
4030	ANTHONY WATER AND SANITATION DIST.	1,049,536	29,084	191,929	19,419	36,546	276,978	-	-	16,131	16,131	43,971	27,210	71,181
4040	LOVING VILLAGE OF	1,374,955	52,177	246,240	27,836	67,666	393,919	-	-	198,046	198,046	43,719	(43,513)	206
4050	VAUGHN TOWN OF	270,979	7,509	49,554	5,014	9,794	71,871	-	-	52,330	52,330	11,353	(16,352)	(4,999)
4060	EL PRADO WATER AND SANITATION DIST	303,334	8,406	55,471	5,612	29,094	98,583	-	-	-	-	12,708	15,082	27,790
4070	EDGEWOOD SOIL AND WATER CONSERV DIST	238,623	6,613	43,637	4,415	6,809	61,474	-	-	14,247	14,247	9,997	571	10,568
4090	BAYARD HOUSING AUTHORITY	283,111	7,846	51,773	5,238	13,854	78,711	-	-	-	-	11,861	3,430	15,291
4100	CLOVIS CITY OF HOUSING AUTHORITY	895,846	24,827	163,823	16,575	6,498	211,723	-	-	29,303	29,303	37,532	(3,882)	33,650
4110	CUBA HOUSING AUTHORITY	103,134	2,858	18,860	1,908	26,386	50,012	-	-	8,355	8,355	4,321	5,129	9,450
4130	FT. SUMNER VILLAGE OF HOUSING AUTH.	236,600	6,557	43,267	4,378	1,617	55,819	-	-	2,304	2,304	9,912	(1,717)	8,195
4140	GALLUP CITY OF HOUSING AUTHORITY	1,146,603	31,776	209,679	21,214	51,849	314,518	-	-	10,520	10,520	48,037	12,759	60,796
4150	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	2,078,849	57,610	380,159	38,463	13,306	489,538	-	-	41,286	41,286	87,094	11,423	98,517
4160	LORDSBURG CITY HOUSING AUTHORITY	80,889	2,241	14,792	1,497	4,023	22,553	-	-	74,624	74,624	3,389	(27,466)	(24,077)
4170	RATON CITY OF HOUSING AUTHORITY	758,336	21,015	138,677	14,031	35,856	209,579	-	-	-	-	31,771	19,877	51,648
4180	T O R C CITY OF HOUSING AUTHORITY	1,781,582	49,372	325,798	32,963	15,782	423,915	-	-	59,453	59,453	74,640	14,380	89,020
4200	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	78,867	2,186	14,422	1,459	1,770	19,837	-	-	1,306	1,306	3,304	344	3,648
4215	NORTHERN REGIONAL HOUSING AUTHORITY	932,247	25,835	170,480	17,248	9,282	222,845	-	-	246,719	246,719	39,057	(26,286)	12,771
4245	PERALTA TOWN OF	446,912	12,385	81,727	8,269	48,900	151,281	-	-	9,141	9,141	18,724	53,867	72,591
4250	RED RIVER TOWN OF	3,369,360	102,731	579,375	61,923	34,281	778,310	-	-	340,943	340,943	125,607	(109,578)	16,029
4260	SANTA FE CITY CIVIC HOUSING AUTHORITY	3,417,564	94,709	624,970	63,232	132,496	915,407	-	-	-	-	143,180	66,037	209,217
4270	SANTA FE CITY SOLID WASTE MANAGEMENT	4,048,499	112,194	740,349	74,905	116,258	1,043,706	-	-	1,239	1,239	169,613	41,970	211,583
4290	EDGEWOOD TOWN OF	4,076,262	176,693	721,887	86,276	246,125	1,230,981	-	-	7,119	7,119	107,892	129,021	236,913
4300	CAPITAN VILLAGE OF	197,540	11,479	33,906	4,678	15,416	65,479	-	-	52,813	52,813	2,351	(19,755)	(17,404)
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	3,589,453	99,473	656,403	66,412	131,632	953,920	-	-	-	-	150,381	79,890	230,271

*Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts (In Summation) by Employers Participating in PERA
As of and for the year ended 6/30/20

Employer Code	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense		
		2020 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	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
	PERA Total	\$ 7,448,652,567	\$ 229,813,898	\$ 1,084,283,018	\$ 138,025,350	\$ 84,469,746	\$ 1,536,592,012	\$ 70,520,311	\$ 791,089	\$ 84,478,169	\$ 155,789,569	\$ 295,549,471	\$ -	\$ 295,549,471
Employer Allocations														
4320	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	\$ 374,112	\$ 10,367	\$ 68,414	\$ 6,922	\$ 35,261	\$ 120,964	\$ -	\$ -	\$ -	\$ -	\$ 15,674	\$ 19,963	\$ 35,637
4330	POJOAQUE VALLEY IRRIGATION DISTRICT	74,823	2,074	13,683	1,384	23,356	40,497	-	-	17,628	17,628	3,135	(4,191)	(1,056)
4340	CARLSBAD IRRIGATION DISTRICT	1,664,293	46,122	304,349	30,793	103,091	484,355	-	-	21,545	21,545	69,726	42,464	112,190
4350	COLUMBUS VILLAGE OF	964,603	26,731	176,397	17,847	105,117	326,092	-	-	-	-	40,412	51,033	91,445
4370	LOVINGTON CITY OF	11,994,503	399,442	1,690,050	204,463	612,070	2,906,025	-	-	616,850	616,850	345,596	17,707	363,303
4380	ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY	74,155,075	2,055,014	13,560,740	1,372,019	-	16,987,773	-	-	661,834	661,834	3,106,748	(168,865)	2,937,883
4390	SAN JUAN WATER COMMISSION	590,491	16,364	107,983	10,925	22,629	157,901	-	-	1,306	1,306	24,739	21,928	46,667
4400	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	457,023	12,665	83,576	8,456	8,181	112,878	-	-	18,875	18,875	19,147	(14,114)	5,033
4410	CARRIZO SOIL & WATER CONSERVATION DIST.	-	-	-	-	-	-	-	-	-	-	-	(771)	(771)
4420	UPPER HONDO SOIL & WATER CONSERVATION DIST.	149,645	4,146	27,366	2,769	7,735	42,016	-	-	25,809	25,809	6,269	(4,582)	1,687
4430	CARRIZO TOWN OF	314,883	14,549	55,432	6,818	652	77,451	-	-	164,295	164,295	7,447	(70,912)	(63,465)
4440	TULAROSA VILLAGE OF	1,786,826	63,878	321,453	35,506	71,847	492,684	-	-	26,199	26,199	60,690	19,909	80,599
4450	WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT	46,511	1,288	8,506	861	2,166	12,821	-	-	4,109	4,109	1,949	(3)	1,946
4460	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	2,922,118	80,979	534,368	54,065	394,775	1,064,187	-	-	-	-	122,423	223,779	346,202
4470	ELDORADO AREA WATER AND SANITATION DISTRICT	414,557	11,488	75,810	7,670	52,600	147,568	-	-	67,899	67,899	17,368	5,656	23,024
4480	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA)	2,014,139	55,816	368,326	37,266	50,037	511,445	-	-	25,462	25,462	84,383	61,513	145,896
4490	TAOS SKI VALLEY	1,667,356	56,258	301,197	32,562	56,547	446,564	-	-	-	-	59,936	62,536	122,472
4500	ANTHONY CITY OF	2,064,639	82,542	368,207	42,514	157,830	651,093	-	-	9,794	9,794	61,510	155,252	216,762
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY	1,061,669	29,422	194,147	19,643	5,222	248,434	-	-	32,656	32,656	44,479	3,962	48,441
4520	SPRINGER HOUSING AUTHORITY	295,245	8,182	53,991	5,463	9,677	77,313	-	-	1,546	1,546	12,369	6,950	19,319
4530	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC.	97,067	2,690	17,751	1,796	-	22,237	-	-	4,109	4,109	4,067	(2,148)	1,919
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	1,824,050	50,548	333,564	33,749	164,718	582,579	-	-	3,917	3,917	76,419	62,579	138,998
4560	ALBUQUERQUE HOUSING AUTHORITY	5,882,659	163,023	1,075,762	108,841	39,174	1,386,800	-	-	147,108	147,108	246,456	(17,665)	228,791
4570	MID-REGION COUNCIL OF GOVERNMENTS	14,418,481	399,570	2,636,708	266,771	271,858	3,574,907	-	-	-	-	604,066	434,065	1,038,131
4580	A M A F C A ROUNDING	3,251,742	90,113	594,646	60,164	35,894	780,817	-	-	132,842	132,842	136,233	14,144	150,377
		13,562	487	2,442	260	-	3,189	-	-	-	-	457	1,974	2,431
TOTAL		\$ 7,448,652,567	\$ 229,813,898	\$ 1,084,283,018	\$ 138,025,350	\$ 84,469,746	\$ 1,536,592,012	\$ 70,520,311	\$ 791,089	\$ 84,478,169	\$ 155,789,569	\$ 295,549,471	\$ -	\$ 295,549,471
State Funded Division														
	State General	\$ 4,006,810,735	\$ 98,829,772	\$ 404,275,749	\$ 64,557,052	\$ -	\$ 567,662,573	\$ 56,604,571	\$ -	\$ -	\$ 56,604,571	\$ 141,085,452	\$ -	\$ 141,085,452
	State Police/Corrections	(185,382,574)	5,622,393	89,745,409	6,649,754	-	102,017,556	13,310,937	-	-	13,310,937	36,704,109	-	36,704,109
	Legislative	(10,246,336)	2,642,365	3,033,895	-	-	5,676,260	604,803	791,089	-	1,395,892	240,459	-	240,459
Total State Funded Division		\$ 3,811,181,825	\$ 107,094,530	\$ 497,055,053	\$ 71,206,806	\$ -	\$ 675,356,389	\$ 70,520,311	\$ 791,089	\$ -	\$ 71,311,400	\$ 178,030,020	\$ -	\$ 178,030,020
Other PERA Divisions														
	Municipal General	\$ 2,022,227,307	\$ 56,040,732	\$ 369,804,738	\$ 37,415,304	\$ 41,911,742	\$ 505,172,516	\$ -	\$ -	\$ 41,919,063	\$ 41,919,063	\$ 84,721,789	\$ -	\$ 84,721,789
	Municipal Police	858,869,647	49,909,755	147,418,334	20,338,589	24,976,929	242,643,607	-	-	24,977,993	24,977,993	10,220,733	-	10,220,733
	Municipal Fire	756,373,788	16,768,881	70,004,893	9,064,651	17,581,075	113,419,500	-	-	17,581,113	17,581,113	22,576,929	-	22,576,929
Total Other PERA Divisions		\$ 3,637,470,742	\$ 122,719,368	\$ 587,227,965	\$ 66,818,544	\$ 84,469,746	\$ 861,235,623	\$ -	\$ -	\$ 84,478,169	\$ 84,478,169	\$ 117,519,451	\$ -	\$ 117,519,451

*Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

Schedule of Other Pension Items

State of New Mexico Public Employees Retirement Association
Schedule of Other Pension Items
Municipal General Division
As of and for the year ended 6/30/2020

Employer Code	Employer	Alloc. %*	Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
			Net Pension Liability 1% Decrease	Net Pension Liability 1% Increase	Year 1	Year 2	Year 3	Year 4	Year 5
			Discount Rate (6.25%)	Discount Rate (8.25%)					
Municipal General			\$ 2,895,303,412	\$ 1,298,271,379	\$ 137,931,122	\$ 127,145,276	\$ 107,446,091	\$ 90,738,285	\$ -
Employer Allocations									
2000	REDI-Net	0.0000%	\$ -	\$ -	\$ (8,352)	\$ (34,034)	\$ (23,598)	\$ -	\$ -
2010	ALAMOGORDO CITY OF	0.9417%	27,265,072	12,225,822	1,330,122	965,349	953,629	854,483	-
2020	ALBUQUERQUE CITY OF (REGULAR)	19.3636%	560,634,972	251,392,077	29,214,141	29,768,078	22,093,704	17,570,198	-
2030	ARCH HURLEY CONSERVANCY DIST	0.0429%	1,242,085	556,959	49,803	37,320	32,840	38,928	-
2040	AZTEC CITY OF	0.3388%	9,809,288	4,398,543	441,361	357,394	365,320	307,422	-
2050	BAYARD CITY OF	0.0694%	2,009,340	901,000	83,539	56,330	78,125	62,972	-
2060	BELEN CITY OF	0.2763%	7,999,723	3,587,124	381,086	366,774	271,011	250,710	-
2080	BERNALILLO TOWN OF	0.2558%	7,406,186	3,320,978	410,208	361,404	295,859	232,108	-
2090	BLOOMFIELD CITY OF	0.2258%	6,537,596	2,931,497	189,456	213,279	259,099	204,888	-
2100	BOSQUE FARMS VILLAGE OF	0.0679%	1,965,911	881,526	106,012	84,713	76,188	61,611	-
2110	CARLSBAD CITY OF	1.8775%	54,359,321	24,375,045	2,625,215	2,109,768	1,909,002	1,703,611	-
2120	CARLSBAD SOIL AND WATER CONS DIST	0.0124%	359,017	160,985	33,210	29,262	22,375	11,252	-
2130	CHAMA VILLAGE OF	0.0472%	1,366,583	612,784	62,937	26,657	36,815	42,828	-
2140	CIMARRON VILLAGE OF	0.0259%	749,883	336,252	59,813	50,297	31,386	23,501	-
2150	CLAUNCH PINTO SOIL AND WATER CONS DIST	0.0059%	170,823	76,598	6,840	7,383	6,017	5,353	-
2160	CLAYTON TOWN OF	0.1179%	3,413,563	1,530,662	123,043	108,170	91,440	106,980	-
2170	CLOUDCROFT VILLAGE OF	0.0484%	1,401,327	628,363	99,268	91,608	68,168	43,917	-
2180	CLOVIS CITY OF	0.1410%	4,082,378	1,830,562	222,978	184,187	179,625	127,941	-
2190	CUBA VILLAGE OF	0.0363%	1,050,995	471,273	21,627	48,432	39,325	32,938	-
2200	CUBA SOIL AND WATER CONS DIST	0.0062%	179,509	80,493	18,139	11,978	9,572	5,625	-
2210	DEMING CITY OF	0.3702%	10,718,413	4,806,201	398,712	347,543	392,269	335,913	-
2220	DES MOINES VILLAGE OF	0.0027%	78,173	35,053	445	(85)	637	2,450	-
2230	DEXTER TOWN OF	0.0300%	868,591	389,482	39,321	18,530	21,890	27,221	-
2240	EAST RIO ARriba SOIL AND WATER CONS. DIST.	0.0089%	257,682	115,546	21,788	24,950	19,261	8,075	-
2250	EAST TORRANCE SOIL AND WATER CONS DIST	0.0025%	72,383	32,457	(5,127)	(7,060)	(4,102)	2,269	-
2270	ELIDA TOWN OF	0.0070%	202,671	90,879	9,928	8,085	7,843	6,352	-
2280	ENCINO VILLAGE OF	0.0022%	63,696	28,562	12,152	11,915	9,476	1,997	-
2290	ESPANOLA CITY OF	0.4402%	12,745,126	5,714,991	570,321	552,040	460,694	399,429	-
2300	ESTANCIA TOWN OF	0.0342%	990,194	444,009	23,046	28,477	34,808	31,032	-
2310	FARMINGTON CITY OF	3.1371%	90,828,563	40,728,071	3,831,361	3,801,961	3,011,526	2,846,552	-
2320	FT SUMNER VILLAGE OF	0.0474%	1,372,373	615,380	13,859	27,645	26,359	43,011	-
2330	GALLUP CITY OF	1.0292%	29,798,462	13,361,809	1,241,342	894,041	842,685	933,879	-
2340	GRADY VILLAGE OF	0.0049%	141,870	63,616	9,247	8,204	7,529	4,446	-
2350	GRANTS CITY OF	0.2908%	8,419,542	3,775,373	421,477	347,914	359,328	263,867	-
2360	HATCH VILLAGE OF	0.0641%	1,855,890	832,192	103,154	73,339	61,115	58,163	-
2370	HOBBS CITY OF	1.7136%	49,613,919	22,247,178	2,694,444	2,016,638	2,030,315	1,554,892	-
2375	HURLEY, TOWN OF	0.0291%	842,533	377,797	136,683	86,267	40,965	26,405	-
2380	JAL CITY OF	0.1497%	4,334,269	1,943,512	457,672	440,238	281,106	135,835	-
2390	JEMEZ SPRINGS VILLAGE OF	0.0208%	602,223	270,040	28,694	36,087	24,613	18,873	-
2400	LAS CRUCES CITY OF	5.2521%	152,064,230	68,186,511	8,290,937	7,771,487	5,963,871	4,765,666	-
2410	LAS VEGAS CITY OF	0.6773%	19,609,890	8,793,192	749,576	752,387	818,251	614,571	-
2420	LOGAN VILLAGE OF	0.0439%	1,271,038	569,941	67,709	75,583	56,867	39,833	-
2430	LORDSBURG CITY OF	0.0850%	2,461,008	1,103,531	171,928	184,207	119,131	77,129	-
2440	LOS LUNAS VILLAGE OF	0.6289%	18,208,563	8,164,829	1,145,669	876,362	742,971	570,653	-
2450	LOS RANCHOS VILLAGE OF	0.0717%	2,075,933	930,861	145,806	249,966	84,473	65,059	-
2460	MAGDALENA VILLAGE OF	0.0167%	483,516	216,812	28,060	9,998	7,599	15,155	-
2470	MESILLA TOWN OF	0.0464%	1,343,421	602,398	81,642	72,098	67,312	42,103	-
2480	MID. RIO GRANDE CONS. DIST.	0.9694%	28,067,072	12,585,443	1,483,546	1,175,435	997,616	879,618	-
2490	MILAN VILLAGE OF	0.0844%	2,443,636	1,095,741	74,909	103,916	80,341	76,582	-
2500	MORIARTY CITY OF	0.0638%	1,847,204	828,297	53,823	41,286	47,862	57,890	-
2510	MOUNTAINAIR TOWN OF	0.0320%	926,498	415,447	70,395	44,435	36,647	29,036	-
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	0.1188%	3,439,621	1,542,347	(24,288)	62,914	102,108	107,797	-
2530	PECOS VILLAGE OF	0.0353%	1,022,042	458,290	53,703	48,413	26,613	32,031	-
2540	PECOS VALLEY CONS. DISTRICT	0.0470%	1,360,792	610,187	67,851	52,505	49,854	42,647	-
2550	PORTALES CITY OF	0.3323%	9,621,094	4,314,156	346,282	423,941	342,818	301,524	-
2560	QUESTA VILLAGE OF	0.0447%	1,294,200	580,327	68,790	67,776	48,350	40,561	-
2570	RATON CITY OF	0.2373%	6,870,555	3,080,798	324,597	298,833	294,411	215,321	-
2580	RATON PUBLIC SERVICE	0.0891%	2,579,715	1,156,759	114,838	98,841	74,722	80,848	-
2590	REGION V HOUSING AUTHORITY	0.0441%	1,276,829	572,538	88,605	76,970	66,780	40,015	-
2600	REGION VI HOUSING AUTHORITY	0.0898%	2,599,983	1,165,848	191,867	179,384	161,142	81,483	-
2610	RESERVE VILLAGE OF	0.0135%	390,866	175,267	22,446	14,228	13,859	12,249	-
2620	RIO RANCHO CITY OF	1.7112%	49,544,432	22,216,020	1,836,545	1,352,216	1,738,078	1,552,713	-
2630	ROSWELL CITY OF	1.6585%	48,018,607	21,531,830	2,941,382	2,789,962	1,946,865	1,504,895	-
2640	ROY VILLAGE OF	0.0091%	263,473	118,143	11,899	5,927	11,394	8,257	-
2650	RUIDOSO DOWNS THE CITY OF	0.1098%	3,179,044	1,425,502	33,529	79	87,265	99,630	-
2660	RUIDOSO VILLAGE OF	0.7179%	20,785,383	9,320,290	991,233	790,716	675,663	651,410	-
2670	S N M E D D	0.0223%	645,652	289,514	(945)	30,497	24,931	20,235	-
2680	SAN YSIDRO VILLAGE OF	0.0075%	217,148	97,370	12,206	7,093	8,058	6,806	-
2690	SANTA FE CITY OF	4.9772%	144,105,042	64,617,563	5,946,565	6,080,901	5,159,658	4,516,225	-
2710	SANTA ROSA CITY OF	0.1072%	3,103,765	1,391,747	50,109	26,091	69,600	97,272	-
2720	SILVER CITY TOWN OF	0.3461%	10,020,645	4,493,317	373,787	406,586	313,358	314,045	-
2730	SOCORRO CITY OF	0.3403%	9,852,717	4,418,017	306,502	294,355	370,166	308,782	-
2740	SOUTHWEST NEW MEXICO COG	0.0187%	541,421	242,776	16,829	14,456	17,182	16,969	-
2750	SPRINGER TOWN OF	0.0365%	1,056,786	473,869	33,738	40,907	38,896	33,119	-
2760	T O R C CITY OF	0.3140%	9,091,253	4,076,572	529,181	458,276	433,073	284,918	-

*Allocations are estimated based on available information.

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State of New Mexico Public Employees Retirement Association
Schedule of Other Pension Items
Municipal General Division
As of and for the year ended 6/30/2020

		Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
Employer Code	Employer	Alloc. %*	Net Pension Liability 1% Decrease	Net Pension Liability 1% Increase						
			Discount Rate	Discount Rate						
			(6.25%)	(8.25%)	Year 1	Year 2	Year 3	Year 4	Year 5	
	Municipal General		\$ 2,895,303,412	\$ 1,298,271,379	\$ 137,931,122	\$ 127,145,276	\$ 107,446,091	\$ 90,738,285	\$ -	
Employer Allocations										
2770	TAOS TOWN OF	0.3895%	\$ 11,277,207	\$ 5,056,767	\$ 311,481	\$ 586,674	\$ 358,048	\$ 353,425	\$ -	
2780	TEXICO CITY OF	0.0177%	512,469	229,794	17,638	13,001	11,584	16,060	-	
2790	TIERRA Y MONTES SWCD	0.0179%	518,259	232,390	(4,003)	(1,329)	(1,456)	16,242	-	
2800	TIJERAS VILLAGE OF	0.0334%	967,031	433,623	119,556	70,284	63,041	30,306	-	
2810	TUCUMCARI CITY OF	0.3097%	8,966,755	4,020,746	407,195	352,973	363,795	281,016	-	
2830	WAGON MOUND VILLAGE OF	0.0126%	364,808	163,582	24,300	16,603	14,184	11,434	-	
2840	WILLIAMSBURG VILLAGE OF	0.0081%	234,519	105,160	10,926	5,475	7,087	7,350	-	
2850	EUNICE CITY OF	0.1968%	5,697,957	2,554,998	338,667	248,865	262,208	178,573	-	
2860	NORTHWEST NM COUNCIL OF GOVERNMENTS	0.0328%	949,660	425,833	13,719	55,031	38,474	29,763	-	
2870	NORTHWEST NM REGIONAL SOLID WASTE AUTH	0.1500%	4,342,955	1,947,407	228,739	179,451	158,905	136,107	-	
2880	MELROSE VILLAGE OF	0.0147%	425,610	190,846	21,889	14,092	15,795	13,338	-	
2900	ANGEL FIRE VILLAGE OF	0.1921%	5,561,878	2,493,979	182,506	150,283	147,567	174,308	-	
2910	TIMBERON WATER AND SANITATION DISTRICT	0.0038%	110,021	49,334	(8,487)	(4,435)	(1,413)	3,448	-	
2920	MOSQUERO VILLAGE OF	0.0055%	159,242	71,405	14,424	14,858	8,174	4,990	-	
2930	EAGLE NEST VILLAGE OF	0.0258%	746,988	334,954	45,248	38,645	33,217	23,411	-	
2940	EMW GAS ASSOCIATION	0.0809%	2,342,300	1,050,301	80,640	68,505	88,217	73,407	-	
2950	SUNLAND PARK CITY OF	0.1495%	4,328,479	1,940,916	271,056	146,418	133,478	135,654	-	
2960	HAGERMAN TOWN OF	0.0176%	509,573	228,496	21,673	15,683	17,295	15,969	-	
2970	SANTA CLARA VILLAGE OF	0.0265%	767,256	344,042	36,105	36,872	40,435	24,046	-	
2980	ARTESIA CITY OF	0.3565%	10,321,757	4,628,337	679,794	484,903	411,818	323,483	-	
2990	MAXWELL VILLAGE OF	0.0071%	205,567	92,177	9,662	11,074	7,307	6,443	-	
2995	MAXWELL HOUSING AUTHORITY	0.0000%	-	-	(3,677)	(35)	-	-	-	
3000	KIRTLAND, TOWN OF	0.0033%	95,545	42,843	11,148	3,545	3,224	2,994	-	
3010	BERNALILLO COUNTY	10.8285%	313,517,929	140,583,316	16,574,921	15,480,821	11,588,893	9,825,595	-	
3020	CATRON COUNTY	0.1272%	3,682,826	1,651,401	135,725	49,328	80,419	115,420	-	
3030	CHAVES COUNTY	1.1023%	31,914,929	14,310,845	1,415,063	1,230,828	1,114,225	1,000,209	-	
3040	CIBOLA COUNTY	0.2931%	8,486,134	3,805,233	(225,012)	188,440	285,506	265,954	-	
3050	COLFAX COUNTY	0.2918%	8,448,496	3,788,356	495,012	506,899	343,271	264,774	-	
3060	CURRY COUNTY	0.5697%	16,494,544	7,396,253	813,902	605,510	710,720	516,936	-	
3070	DE BACA COUNTY	0.1071%	3,100,870	1,390,449	156,835	180,255	117,014	97,180	-	
3090	DONA ANA COUNTY	2.8512%	82,550,891	37,016,314	3,851,375	3,900,462	2,945,829	2,587,130	-	
3100	EDDY COUNTY	1.7625%	51,029,723	22,882,033	2,610,530	1,915,407	1,903,435	1,599,263	-	
3110	GRANT COUNTY	0.5253%	15,209,029	6,819,820	511,394	395,635	512,043	476,649	-	
3120	GUADALUPE COUNTY	0.1794%	5,194,175	2,329,099	347,010	304,677	205,042	162,785	-	
3130	HARDING COUNTY	0.0768%	2,223,593	997,073	140,716	96,871	90,602	69,686	-	
3140	HIDALGO COUNTY	0.1899%	5,498,181	2,465,418	129,208	221,565	208,567	172,312	-	
3150	LEA COUNTY	1.3077%	37,861,883	16,977,495	1,998,316	1,655,253	1,306,795	1,186,584	-	
3160	LINCOLN COUNTY	0.3445%	9,974,321	4,472,545	487,318	514,118	355,605	312,593	-	
3170	LOS ALAMOS COUNTY	3.1545%	91,332,346	40,953,971	3,772,668	2,560,813	3,533,248	2,862,339	-	
3180	LUNA COUNTY	0.7893%	22,852,630	10,247,256	1,126,915	955,665	908,201	716,197	-	
3200	MCKINLEY COUNTY	0.7919%	22,927,908	10,281,011	539,946	716,293	678,881	718,556	-	
3210	MORA COUNTY	0.1084%	3,138,509	1,407,326	146,787	138,726	129,080	98,361	-	
3220	OTERO COUNTY	0.7143%	20,681,153	9,273,553	847,284	592,275	682,788	648,144	-	
3230	QUAY COUNTY	0.2287%	6,621,559	2,969,147	314,876	243,086	231,182	207,519	-	
3240	RIO ARRIBA COUNTY	1.1337%	32,824,055	14,718,503	1,215,210	1,072,213	1,304,431	1,028,700	-	
3250	ROOSEVELT COUNTY	0.2684%	7,770,994	3,484,560	400,492	244,450	295,497	243,542	-	
3260	SAN JUAN COUNTY	2.5455%	73,699,949	33,047,498	2,635,837	1,819,834	2,387,837	2,309,743	-	
3270	SAN MIGUEL COUNTY	0.4302%	12,455,595	5,585,163	539,736	551,275	485,186	390,356	-	
3280	SANDOVAL COUNTY	1.5100%	43,719,081	19,603,898	1,361,208	1,673,522	1,576,529	1,370,148	-	
3290	SANTA FE COUNTY	3.4899%	101,043,194	45,308,373	4,706,843	4,015,074	3,382,837	3,166,676	-	
3300	SIERRA COUNTY	0.2620%	7,585,695	3,401,471	430,072	364,073	318,687	237,733	-	
3310	SOCORRO COUNTY	0.3163%	9,157,844	4,106,432	274,944	209,871	227,673	287,005	-	
3320	TAOS COUNTY	1.0584%	30,643,891	13,740,904	701,405	732,482	886,667	960,374	-	
3330	TORRANCE COUNTY	0.3468%	10,040,913	4,502,405	586,946	502,254	453,767	314,680	-	
3340	UNION COUNTY	0.1251%	3,622,025	1,624,138	142,226	109,222	125,685	113,513	-	
3350	VALENCIA COUNTY	0.7468%	21,622,126	9,695,491	683,044	1,028,893	766,847	677,633	-	
3360	DE BACA FAMILY PRACTICE CLINIC, INC.	0.1946%	5,634,261	2,526,436	217,366	214,405	208,444	176,576	-	
3370	SOUTHWEST SOLID WASTE	0.0426%	1,233,400	553,064	68,079	50,565	43,833	38,654	-	
3380	S S C A F C A	0.0898%	2,599,983	1,165,848	118,520	102,648	122,350	81,483	-	
3390	CHAVES SOIL AND WATER CONS DIST	0.0101%	292,425	131,125	18,599	15,146	13,116	9,164	-	
3400	RIO ARRIBA COUNTY HOUSING AUTHORITY	0.0059%	170,823	76,598	(18,484)	(9,584)	(1,095)	5,353	-	
3410	TAOS SOIL AND WATER CONSERVATION DIST	0.0473%	1,369,479	614,083	101,073	80,191	61,491	42,919	-	
3420	SIERRA SOIL AND WATER CONSERVATION DIST	0.0075%	217,148	97,370	5,768	3,748	3,531	6,806	-	
3430	ESTANCIA VALLEY SOLID WASTE AUTHORITY	0.0733%	2,122,258	951,633	133,555	112,812	107,531	66,511	-	
3440	GREENTREE SOLID WASTE AUTHORITY	0.0406%	1,175,493	527,098	36,575	57,997	58,495	36,840	-	
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	0.2880%	8,338,474	3,739,021	461,367	392,363	331,751	261,326	-	
3460	ELEPHANT BUTTE IRRIGATION DISTRICT	0.4061%	11,757,827	5,272,280	687,251	526,958	484,186	368,488	-	
3470	SOCORRO SOIL AND WATER DISTRICT	0.0114%	330,065	148,003	15,061	11,924	11,927	10,344	-	
3480	CIUDAD SOIL AND WATER CONSERVATION	0.0054%	156,346	70,106	12,812	3,941	306	4,900	-	
3490	CORRALES VILLAGE OF	0.1155%	3,344,075	1,499,503	181,696	185,126	133,474	104,803	-	
4000	WILLARD VILLAGE OF	0.0051%	147,660	66,212	20,060	18,103	5,802	4,628	-	
4010	SOUTH CENTRAL COUNCIL OF GOG	0.0436%	1,262,352	566,046	(12,339)	(20,147)	49,431	39,563	-	
4015	SOUTH CENTRAL REGIONAL TRANSIT DISTRICT	0.0467%	1,352,107	606,293	233,197	217,668	90,911	42,375	-	
4020	ELEPHANT BUTTE CITY OF	0.0520%	1,505,558	675,101	132,115	86,008	86,583	47,184	-	
4030	ANTHONY WATER AND SANITATION DIST.	0.0519%	1,502,663	673,803	101,666	60,850	51,238	47,093	-	

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State of New Mexico Public Employees Retirement Association
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Municipal General Division
As of and for the year ended 6/30/2020

		Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
Employer Code	Employer	Alloc. %*	Net Pension Liability 1% Decrease	Net Pension Liability 1% Increase						
			Discount Rate (6.25%)	Discount Rate (8.25%)	Year 1	Year 2	Year 3	Year 4	Year 5	
Municipal General										
Employer Allocations										
4040	LOVING VILLAGE OF	0.0451%	\$ 1,305,782	\$ 585,520	\$ 75,768	\$ 61,271	\$ 40,052	\$ 40,923	\$ -	
4050	VAUGHN TOWN OF	0.0134%	387,971	173,968	3,031	3,853	498	12,159	-	
4060	EL PRADO WATER AND SANITATION DIST	0.0150%	434,296	194,741	33,214	28,530	23,229	13,610	-	
4070	EDGEWOOD SOIL AND WATER CONSERV DIST	0.0118%	341,646	153,196	16,500	8,957	11,063	10,707	-	
4090	BAYARD HOUSING AUTHORITY	0.0140%	405,342	181,758	27,686	21,985	16,335	12,705	-	
4100	CLOVIS CITY OF HOUSING AUTHORITY	0.0443%	1,282,619	575,134	53,894	43,639	44,689	40,198	-	
4110	CUBA HOUSING AUTHORITY	0.0051%	147,660	66,212	10,499	17,493	9,037	4,628	-	
4130	FT. SUMNER VILLAGE OF HOUSING AUTH.	0.0117%	338,750	151,898	16,299	14,674	11,925	10,617	-	
4140	GALLUP CITY OF HOUSING AUTHORITY	0.0567%	1,641,637	736,120	86,441	90,639	75,469	51,449	-	
4150	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	0.1028%	2,976,371	1,334,623	136,372	113,320	105,281	93,279	-	
4160	LORDSBURG CITY HOUSING AUTHORITY	0.0040%	115,812	51,931	(19,375)	(23,166)	(13,159)	3,629	-	
4170	RATON CITY OF HOUSING AUTHORITY	0.0375%	1,085,739	486,852	69,442	61,290	44,819	34,028	-	
4180	T O R C CITY OF HOUSING AUTHORITY	0.0881%	2,550,762	1,143,777	113,188	88,957	82,376	79,941	-	
4200	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	0.0039%	112,917	50,633	5,723	4,757	4,512	3,539	-	
4215	NORTHERN REGIONAL HOUSING AUTHORITY	0.0461%	1,334,735	598,503	(35,438)	(43,914)	13,648	41,830	-	
4245	PERALTA TOWN OF	0.0221%	639,862	286,918	61,038	31,483	29,566	20,053	-	
4250	RED RIVER TOWN OF	0.1303%	3,772,580	1,691,647	164,146	122,645	124,160	118,233	-	
4260	SANTA FE CITY CIVIC HOUSING AUTHORITY	0.1690%	4,893,063	2,194,079	297,043	265,976	199,041	153,347	-	
4270	SANTA FE CITY SOLID WASTE MANAGEMENT	0.2002%	5,796,398	2,599,140	318,978	297,951	243,880	181,658	-	
4290	EDGEWOOD TOWN OF	0.0979%	2,834,502	1,271,008	201,045	164,101	104,868	88,832	-	
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	0.1775%	5,139,163	2,304,431	298,144	271,349	223,367	161,060	-	
4320	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	0.0185%	535,631	240,180	40,534	37,624	26,020	16,786	-	
4330	POJOAQUE VALLEY IRRIGATION DISTRICT	0.0037%	107,127	48,036	4,469	4,599	10,443	3,358	-	
4340	CARLSBAD IRRIGATION DISTRICT	0.0823%	2,382,835	1,068,478	146,929	127,237	113,966	74,678	-	
4350	COLUMBUS VILLAGE OF	0.0477%	1,381,060	619,276	120,362	97,296	65,152	43,282	-	
4370	LOVINGTON CITY OF	0.1811%	5,243,394	2,351,169	461,969	350,734	232,084	164,327	-	
4380	ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY	3.6670%	106,170,776	47,607,611	4,801,596	4,413,065	3,783,904	3,327,374	-	
4390	SAN JUAN WATER COMMISSION	0.0292%	845,429	379,096	51,828	42,370	35,901	26,496	-	
4400	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	0.0226%	654,338	293,409	16,388	32,179	24,929	20,507	-	
4410	CARRIZOZO SOIL & WATER CONSERVATION DIST.	0.0000%	-	-	-	-	-	-	-	
4420	UPPER HONDO SOIL & WATER CONSERVATION DIST.	0.0074%	214,252	96,072	7,941	(257)	1,809	6,714	-	
4430	CARRIZOZO TOWN OF	0.0061%	176,613	79,194	(3,750)	(2,316)	(1,529)	5,535	-	
4440	TULAROSA VILLAGE OF	0.0650%	1,881,948	843,877	131,477	89,216	71,779	58,981	-	
4450	WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT	0.0023%	66,592	29,860	3,732	1,392	1,500	2,088	-	
4460	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	0.1445%	4,183,713	1,876,002	418,059	340,355	174,656	131,117	-	
4470	ELDORADO AREA WATER AND SANITATION DISTRICT	0.0205%	593,537	266,146	23,742	5,926	31,400	18,601	-	
4480	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA)	0.0996%	2,883,723	1,293,079	151,801	127,092	116,714	90,376	-	
4490	TAOS SKI VALLEY	0.0661%	1,913,796	858,158	116,199	95,780	78,134	59,978	-	
4500	ANTHONY CITY OF	0.0609%	1,763,240	790,647	140,686	103,335	89,033	55,260	-	
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY	0.0525%	1,520,034	681,592	62,427	58,034	47,679	47,638	-	
4520	SPRINGER HOUSING AUTHORITY	0.0146%	422,714	189,548	22,729	22,487	17,303	13,248	-	
4530	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC.	0.0048%	138,975	62,317	5,036	4,550	4,186	4,356	-	
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	0.0902%	2,611,564	1,171,041	204,827	159,188	132,801	81,846	-	
4560	ALBUQUERQUE HOUSING AUTHORITY	0.2909%	8,422,438	3,776,672	306,842	345,342	323,551	263,957	-	
4570	MID-REGION COUNCIL OF GOVERNMENTS	0.7130%	20,643,513	9,256,675	1,177,098	962,124	788,722	646,963	-	
4580	A M A F C A	0.1608%	4,655,648	2,087,620	190,614	143,529	167,925	145,907	-	
	Rounding	0.0005%	14,472	6,491	845	4,252	4,091	447		
TOTAL		100.0000%	\$ 2,895,303,412	\$ 1,298,271,379	\$ 137,931,122	\$ 127,145,276	\$ 107,446,091	\$ 90,738,285	\$ -	

*Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

State of New Mexico Public Employees Retirement Association
Schedule of Other Pension Items
Municipal Police Division
As of and for the year ended 6/30/2020

		Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Alloc. %*	Net Pension Liability 1% Decrease	Net Pension Liability 1% Increase					
			Discount Rate	Discount Rate	Year 1	Year 2	Year 3	Year 4	Year 5
			(6.25%)	(8.25%)					
Municipal Police			\$ 1,232,560,724	\$ 553,023,505	\$ 73,200,722	\$ 59,229,382	\$ 49,043,875	\$ 36,192,699	\$ -
Employer Allocations									
2010	ALAMOGORDO CITY OF	0.8698%	\$ 10,720,814	\$ 4,810,199	\$ 77,352	\$ 38,382	\$ 6,595	\$ 314,804	\$ -
2020	ALBUQUERQUE CITY OF (REGULAR)	30.7286%	378,748,655	169,936,381	26,759,812	22,436,083	16,031,727	11,121,510	-
2040	AZTEC CITY OF	0.3233%	3,984,868	1,787,925	165,949	129,539	112,792	117,010	-
2050	BAYARD CITY OF	0.0805%	992,211	445,184	31,458	27,905	38,923	29,135	-
2060	BELEN CITY OF	0.3454%	4,257,264	1,910,143	97,003	39,310	59,865	125,010	-
2080	BERNALILLO TOWN OF	0.5745%	7,081,062	3,177,121	466,774	334,223	298,780	207,927	-
2090	BLOOMFIELD CITY OF	0.4390%	5,410,942	2,427,773	250,552	192,744	262,605	158,886	-
2100	BOSQUE FARMS VILLAGE OF	0.2692%	3,318,054	1,488,740	198,489	162,925	146,538	97,432	-
2110	CARLSBAD CITY OF	2.2477%	27,704,268	12,430,310	1,927,549	1,712,153	1,177,148	813,503	-
2140	CIMARRON VILLAGE OF	0.0534%	658,188	295,315	78,650	33,562	16,700	19,328	-
2160	CLAYTON TOWN OF	0.1380%	1,700,933	763,172	90,777	75,490	69,215	49,945	-
2170	CLOUDCROFT VILLAGE OF	0.0755%	930,583	417,532	78,573	72,950	50,980	27,325	-
2180	CLOVIS CITY OF	0.4982%	6,140,617	2,755,163	28,326	(44,349)	116,807	180,311	-
2190	CUBA VILLAGE OF	0.0687%	846,769	379,927	20,884	21,943	34,392	24,864	-
2210	DEMING CITY OF	0.6642%	8,186,668	3,673,182	400,596	269,605	262,821	240,392	-
2230	DEXTER TOWN OF	0.0887%	1,093,281	490,532	54,222	43,049	33,734	32,103	-
2270	ELIDA TOWN OF	0.0083%	102,302	45,901	(5,201)	(11,386)	(7,930)	3,003	-
2290	ESPANOLA CITY OF	0.4523%	5,574,872	2,501,325	295,125	306,514	270,801	163,700	-
2300	ESTANCIA TOWN OF	0.0466%	574,373	257,708	10,800	(6,189)	31,644	16,866	-
2310	FARMINGTON CITY OF	3.4253%	42,218,903	18,942,714	2,079,093	1,802,733	1,365,118	1,239,709	-
2330	GALLUP CITY OF	1.3476%	16,609,989	7,452,545	739,164	499,375	415,339	487,733	-
2350	GRANTS CITY OF	0.3951%	4,869,847	2,184,996	327,997	317,969	244,702	142,998	-
2360	HATCH VILLAGE OF	0.1478%	1,821,725	817,369	110,319	54,725	36,347	53,492	-
2370	HOBBS CITY OF	2.3613%	29,104,456	13,058,544	1,055,311	1,008,527	1,300,115	854,618	-
2380	JAL CITY OF	0.1039%	1,280,630	574,591	118,105	107,062	72,444	37,604	-
2390	JEMEZ SPRINGS VILLAGE OF	0.0129%	159,000	71,340	10,783	7,239	5,349	4,668	-
2400	LAS CRUCES CITY OF	4.6313%	57,083,585	25,612,178	2,944,481	2,311,640	2,079,652	1,676,193	-
2410	LAS VEGAS CITY OF	0.6651%	8,197,761	3,678,159	372,541	317,399	276,519	240,717	-
2420	LOGAN VILLAGE OF	0.0420%	517,675	232,270	13,765	15,399	13,481	15,202	-
2430	LORDSBURG CITY OF	0.1889%	2,328,307	1,044,661	131,811	117,913	81,343	68,368	-
2440	LOS LUNAS VILLAGE OF	0.9362%	11,539,234	5,177,406	801,275	606,262	492,635	338,836	-
2460	MAGDALENA VILLAGE OF	0.0263%	324,164	145,445	20,369	19,245	22,805	9,518	-
2470	MESILLA TOWN OF	0.1091%	1,344,723	603,348	38,685	26,318	25,600	39,486	-
2490	MILAN VILLAGE OF	0.0767%	945,374	424,169	59,287	18,735	5,105	27,759	-
2500	MORIARTY CITY OF	0.1840%	2,267,912	1,017,563	124,781	75,214	81,868	66,595	-
2510	MOUNTAINAIR TOWN OF	0.0322%	396,884	178,073	37,648	19,704	8,397	11,654	-
2550	PORTALES CITY OF	0.4323%	5,328,360	2,390,720	226,228	201,759	246,899	156,460	-
2560	QUESTA VILLAGE OF	0.0411%	506,582	227,292	11,584	14,219	11,784	14,876	-
2570	RATON CITY OF	0.2741%	3,378,449	1,515,838	166,550	116,961	105,966	99,204	-
2620	RIO RANCHO CITY OF	3.3080%	40,773,109	18,294,018	2,591,584	2,188,217	1,969,105	1,197,255	-
2630	ROSWELL CITY OF	2.0365%	25,101,099	11,262,323	1,325,598	920,121	771,763	737,064	-
2650	RUIDOSO DOWNS THE CITY OF	0.1062%	1,308,979	587,311	25,177	2,173	36,317	38,436	-
2660	RUIDOSO VILLAGE OF	0.5796%	7,143,922	3,205,324	282,997	214,009	229,982	209,774	-
2680	SAN YSIDRO VILLAGE OF	0.0107%	131,884	59,173	6,750	4,423	4,830	3,872	-
2690	SANTA FE CITY OF	3.9056%	48,138,891	21,598,886	1,605,434	1,438,064	1,776,344	1,413,542	-
2710	SANTA ROSA CITY OF	0.1068%	1,316,375	590,629	24,774	(1,918)	(6,224)	38,654	-
2720	SILVER CITY TOWN OF	0.6440%	7,937,691	3,561,472	433,155	294,297	292,123	233,080	-
2730	SOCORRO CITY OF	0.2725%	3,358,728	1,506,989	157,917	115,791	95,553	98,625	-
2750	SPRINGER TOWN OF	0.0200%	246,512	110,605	10,096	5,380	14,692	7,238	-
2760	T OR C CITY OF	0.2235%	2,754,774	1,236,008	86,664	82,646	41,104	80,890	-
2770	TAOS TOWN OF	0.4210%	5,189,080	2,328,229	182,184	92,917	90,804	152,371	-
2780	TEXICO CITY OF	0.0284%	350,047	157,059	23,548	19,589	9,604	10,279	-
2810	TUCUMCARI CITY OF	0.2566%	3,162,751	1,419,059	242,161	155,260	123,893	92,870	-
2850	EUNICE CITY OF	0.2408%	2,968,007	1,331,681	235,918	192,584	155,911	87,152	-
2880	MELROSE VILLAGE OF	0.0000%	-	-	-	-	-	-	-
2900	ANGEL FIRE VILLAGE OF	0.1145%	1,411,282	633,212	99,073	69,817	53,504	41,440	-
2950	SUNLAND PARK CITY OF	0.3492%	4,304,102	1,931,158	257,111	88,635	132,053	126,385	-
2960	HAGERMAN TOWN OF	0.0869%	1,071,095	480,577	67,825	65,876	53,503	31,452	-
2980	ARTESIA CITY OF	0.7355%	9,065,484	4,067,488	310,163	242,309	229,976	266,197	-
3010	BERNALILLO COUNTY	9.7603%	120,301,625	53,976,754	8,651,050	6,941,120	5,390,858	3,532,517	-
3020	CATRON COUNTY	0.1582%	1,949,911	874,883	135,397	118,297	126,424	57,257	-
3030	CHAVES COUNTY	0.7970%	9,823,509	4,407,597	419,245	402,084	338,555	288,455	-
3040	CIBOLA COUNTY	0.3152%	3,885,031	1,743,130	182,646	178,646	183,749	114,079	-
3050	COLFAX COUNTY	0.2073%	2,555,098	1,146,417	134,904	104,781	64,275	75,027	-
3060	CURRY COUNTY	0.2801%	3,452,403	1,549,019	53,011	632	98,164	101,376	-
3070	DE BACA COUNTY	0.0708%	872,653	391,540	52,325	73,522	60,257	25,625	-
3090	DONA ANA COUNTY	3.1469%	38,787,453	17,403,096	2,307,284	1,316,320	1,564,292	1,138,948	-
3100	EDDY COUNTY	1.6758%	20,655,252	9,267,568	1,421,863	1,197,947	935,036	606,517	-
3110	GRANT COUNTY	0.7329%	9,033,437	4,053,109	468,448	423,151	427,114	265,256	-

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State of New Mexico Public Employees Retirement Association
Schedule of Other Pension Items
Municipal Police Division
As of and for the year ended 6/30/2020

		Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
Employer Code	Employer	Alloc. %*	Net Pension Liability 1% Decrease	Net Pension Liability 1% Increase						
			Discount Rate	Discount Rate	Year 1	Year 2	Year 3	Year 4	Year 5	
			(6.25%)	(8.25%)						
	Municipal Police		\$ 1,232,560,724	\$ 553,023,505	\$ 73,200,722	\$ 59,229,382	\$ 49,043,875	\$ 36,192,699	\$ -	
Employer Allocations										
3120	GUADALUPE COUNTY	0.1091%	\$ 1,344,723	\$ 603,348	\$ 66,582	\$ 37,988	\$ 37,601	\$ 39,486	\$ -	
3130	HARDING COUNTY	0.0288%	354,977	159,270	12,502	7,738	13,009	10,423	-	
3140	HIDALGO COUNTY	0.1381%	1,702,166	763,726	92,287	92,245	89,217	49,982	-	
3150	LEA COUNTY	2.1391%	26,365,706	11,829,725	2,507,465	1,981,823	1,397,506	774,197	-	
3160	LINCOLN COUNTY	0.4664%	5,748,663	2,579,301	172,851	202,018	162,186	168,802	-	
3170	LOS ALAMOS COUNTY	1.0634%	13,107,051	5,880,852	674,263	502,539	511,208	384,873	-	
3180	LUNA COUNTY	0.4885%	6,021,059	2,701,520	129,275	139,168	150,836	176,801	-	
3200	MCKINLEY COUNTY	0.7012%	8,642,716	3,877,801	415,995	461,935	427,753	253,784	-	
3210	MORA COUNTY	0.0487%	600,257	269,322	43,318	37,438	33,512	17,626	-	
3220	OTERO COUNTY	0.7967%	9,819,811	4,405,938	439,985	363,784	458,964	288,347	-	
3230	QUAY COUNTY	0.1223%	1,507,422	676,348	85,527	78,147	53,703	44,263	-	
3240	RIO ARriba COUNTY	0.3971%	4,894,498	2,196,056	164,902	127,709	182,057	143,721	-	
3250	ROOSEVELT COUNTY	0.2868%	3,534,984	1,586,071	198,632	131,090	128,240	103,800	-	
3260	SAN JUAN COUNTY	2.4508%	30,207,598	13,553,500	1,428,801	927,527	904,765	887,011	-	
3270	SAN MIGUEL COUNTY	0.1071%	1,320,073	592,288	80,912	86,269	71,364	38,762	-	
3280	SANDOVAL COUNTY	1.2366%	15,241,846	6,838,688	840,351	731,057	617,361	447,558	-	
3290	SANTA FE COUNTY	2.1661%	26,698,498	11,979,043	1,479,541	1,076,059	1,025,085	783,970	-	
3300	SIERRA COUNTY	0.2653%	3,269,983	1,467,171	198,294	191,966	131,369	96,019	-	
3310	SOCORRO COUNTY	0.2276%	2,805,308	1,258,682	192,189	145,493	120,275	82,374	-	
3320	TAOS COUNTY	0.4812%	5,931,082	2,661,149	454,690	387,958	289,719	174,159	-	
3330	TORRANCE COUNTY	0.1934%	2,383,772	1,069,547	158,903	133,074	111,036	69,996	-	
3340	UNION COUNTY	0.0750%	924,420	414,767	(23,151)	4,761	17,388	27,144	-	
3350	VALENCIA COUNTY	0.8761%	10,798,465	4,845,039	405,983	381,149	476,554	317,084	-	
3490	CORRALES VILLAGE OF	0.1942%	2,393,633	1,073,971	50,806	33,697	44,313	70,287	-	
4040	LOVING VILLAGE OF	0.0539%	664,351	298,080	5,839	(26,760)	(20,727)	19,507	-	
4250	RED RIVER TOWN OF	0.0435%	536,164	240,565	(12,708)	(22,098)	(11,595)	15,744	-	
4290	EDGEWOOD TOWN OF	0.2441%	3,008,681	1,349,930	270,676	187,951	118,043	88,346	-	
4300	CAPITAN VILLAGE OF	0.0230%	283,489	127,195	(5,597)	(5,665)	15,604	8,324	-	
4370	LOVINGTON CITY OF	0.3668%	4,521,033	2,028,490	327,410	307,747	232,358	132,755	-	
4430	CARRIZOZO TOWN OF	0.0223%	274,861	123,324	(42,252)	(31,821)	(18,782)	8,071	-	
4440	TULAROSA VILLAGE OF	0.0550%	677,908	304,162	35,617	27,091	32,417	19,907	-	
4490	TAOS SKI VALLEY	0.0385%	474,536	212,914	38,396	24,282	19,860	13,935	-	
4500	ANTHONY CITY OF ROUNDING	0.0970%	1,195,583	536,432	100,143	65,839	51,897	35,106	-	
		0.0004%	4,939	2,222	526	643	613	158		
TOTAL			100.0000% \$ 1,232,560,724	\$ 553,023,505	\$ 73,200,722	\$ 59,229,382	\$ 49,043,875	\$ 36,192,699	\$ -	

*Allocations are estimated based on available information.

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State of New Mexico Employees Retirement Association
Schedule of Other Pension Items
Municipal Fire Division
As of and for the year ended 6/30/2020

		Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer		Alloc.	Net Pension Liability 1% Decrease	Net Pension Liability 1% Increase					
Code	Employer	%*	Discount Rate (6.25%)	Discount Rate (8.25%)	Year 1	Year 2	Year 3	Year 4	Year 5
	Municipal Fire		\$ 978,846,339	\$ 573,518,468	\$ 30,472,120	\$ 26,463,075	\$ 21,714,744	\$ 17,188,486	\$ -
Employer Allocations									
2010	ALAMOGORDO CITY OF	0.6608%	\$ 6,468,217	\$ 3,789,810	\$ 339,314	\$ 222,208	\$ 149,147	\$ 113,581	\$ -
2020	ALBUQUERQUE CITY OF (REGULAR)	32.8945%	321,986,609	188,656,032	10,031,618	9,697,271	7,640,126	5,654,067	-
2060	BELÉN CITY OF	0.2792%	2,732,938	1,601,263	40,093	58,349	42,006	47,990	-
2080	BERNALILLO TOWN OF	0.4524%	4,428,301	2,594,597	345,860	223,987	82,375	77,760	-
2090	BLOOMFIELD CITY OF	0.0916%	896,623	525,343	(236,892)	(89,503)	7,062	15,745	-
2110	CARLSBAD CITY OF	3.4576%	33,844,591	19,829,975	1,149,981	1,141,488	577,819	594,309	-
2160	CLAYTON TOWN OF	0.1126%	1,102,181	645,782	17,318	18,405	13,138	19,354	-
2180	CLOVIS CITY OF	1.0295%	10,077,223	5,904,373	(93,842)	(152,231)	148,509	176,957	-
2210	DEMING CITY OF	0.6200%	6,068,847	3,555,814	150,073	188,723	125,940	106,569	-
2290	ESPANOLA CITY OF	0.4513%	4,417,533	2,588,289	52,035	58,292	104,759	77,571	-
2310	FARMINGTON CITY OF	3.6099%	35,335,374	20,703,444	708,350	792,666	662,210	620,486	-
2330	GALLUP CITY OF	1.4625%	14,315,628	8,387,708	168,832	123,773	110,103	251,382	-
2350	GRANTS CITY OF	0.2634%	2,578,281	1,510,648	50,380	74,841	73,614	45,273	-
2370	HOBBS CITY OF	2.9105%	28,489,323	16,692,255	640,239	432,366	612,419	500,270	-
2400	LAS CRUCES CITY OF	6.9193%	67,729,315	39,683,464	3,325,902	2,223,952	1,663,634	1,189,323	-
2410	LAS VEGAS CITY OF	0.5120%	5,011,693	2,936,415	212,046	210,038	169,807	88,006	-
2440	LOS LUNAS VILLAGE OF	0.7259%	7,105,446	4,163,171	573,405	406,154	258,469	124,772	-
2470	MESILLA TOWN OF	0.0437%	427,756	250,628	7,743	7,068	8,798	7,512	-
2500	MORIARTY CITY OF	0.0767%	750,775	439,888	56,248	46,830	22,587	13,184	-
2530	PECOS VILLAGE OF	0.0074%	72,435	42,440	2,211	3,097	1,607	1,272	-
2550	PORTALES CITY OF	0.6924%	6,777,532	3,971,042	(24,293)	43,881	97,794	119,013	-
2570	RATON CITY OF	0.3746%	3,666,759	2,148,400	6,440	81,807	118,866	64,388	-
2620	RIO RANCHO CITY OF	4.4203%	43,267,944	25,351,237	1,582,621	1,448,211	1,321,283	759,783	-
2630	ROSWELL CITY OF	3.1870%	31,195,833	18,278,034	713,845	755,601	737,020	547,798	-
2650	RUIDOSO DOWNS THE CITY OF	0.0319%	312,252	182,953	15,348	(4,824)	(1,211)	5,482	-
2660	RUIDOSO VILLAGE OF	0.7072%	6,922,401	4,055,923	187,473	100,987	85,007	121,556	-
2690	SANTA FE CITY OF	6.3805%	62,455,290	36,593,346	1,347,252	1,287,916	1,303,430	1,096,711	-
2720	SILVER CITY TOWN OF	0.7107%	6,956,661	4,075,996	155,341	67,772	116,528	122,159	-
2730	SOCORRO CITY OF	0.4382%	4,289,305	2,513,158	92,162	76,067	63,149	75,320	-
2770	TAOS TOWN OF	0.2787%	2,728,045	1,598,396	101,108	128,593	117,078	47,904	-
2850	EUNICE CITY OF	0.1949%	1,907,772	1,117,787	226,840	109,615	76,396	33,500	-
2900	ANGEL FIRE VILLAGE OF	0.2392%	2,341,400	1,371,856	309,574	181,711	22,284	41,115	-
2950	SUNLAND PARK CITY OF	0.2652%	2,595,900	1,520,971	113,926	70,230	147,117	45,584	-
2980	ARTESIA CITY OF	0.8426%	8,247,759	4,832,466	125,731	89,502	77,713	144,831	-
3010	BERNALILLO COUNTY	10.0681%	98,551,228	57,742,413	2,620,742	2,756,001	2,267,513	1,730,553	-
3090	DONA ANA COUNTY	0.7509%	7,350,157	4,306,550	526,569	405,823	334,114	129,069	-
3100	EDDY COUNTY	0.2621%	2,565,556	1,503,192	126,950	105,763	102,300	45,052	-
3170	LOS ALAMOS COUNTY	6.5852%	64,458,989	37,767,338	422,797	(203,755)	822,015	1,131,897	-
3200	MCKINLEY COUNTY	0.2963%	2,900,322	1,699,335	568,051	520,415	127,109	50,929	-
3220	OTERO COUNTY	0.0925%	905,433	530,505	191,781	188,072	147,689	15,900	-
3260	SAN JUAN COUNTY	0.4144%	4,056,340	2,376,661	45,058	56,542	68,879	71,229	-
3280	SANDOVAL COUNTY	0.9301%	9,104,249	5,334,295	574,927	372,405	220,867	159,870	-
3290	SANTA FE COUNTY	4.0986%	40,118,996	23,506,228	2,505,894	1,767,260	480,566	704,488	-
3350	VALENCIA COUNTY	0.1888%	1,848,062	1,082,803	391,439	383,870	301,446	32,453	-
3490	CORRALES VILLAGE OF	0.2360%	2,310,077	1,353,504	60,166	64,105	58,144	40,565	-
4250	RED RIVER TOWN OF	0.0477%	466,910	273,568	(27,005)	(25,674)	(16,680)	8,199	-
4370	LOVINGTON CITY OF	0.6851%	6,706,076	3,929,175	(29,538)	(52,492)	44,063	117,758	-
	ROUNDING		2	(3)	7	(103)	136	(3)	-
TOTAL		100.0000%	\$ 978,846,339	\$ 573,518,468	\$ 30,472,120	\$ 26,463,075	\$ 21,714,744	\$ 17,188,486	\$ -

*Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

Other Schedule

**Schedule of Pension Amounts by Divisions and Funds of New Mexico PERA
For the Year Ended 6/30/2020**

Plan	Total Pension Expense	Total Employer Contributions**	Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date **							
	Total Pension Expense From Schedule B		Net Pension Liability 1% Decrease Discount Rate (6.25%)*	Net Pension Liability 1% Increase Discount Rate (8.25%)*	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
PERA Divisions												
State Funded Divisions												
State General	\$ 141,085,452	\$ 175,693,379	\$ 5,106,449,975	\$ 3,090,345,783	\$ 157,640,596	\$ 121,409,834	\$ 133,773,852	\$ 98,233,720	\$ -	\$ -	\$ -	\$ -
State Police	36,704,109	23,637,357	(43,741,226)	(301,103,930)	20,245,833	20,765,931	25,514,358	22,180,497	-	-	-	-
Legislative	240,459	900,000	(7,435,935)	(12,636,533)	1,375,330	1,554,552	607,962	742,524	-	-	-	-
Total State Funded Divisions	\$ 178,030,020	\$ 200,230,736	\$ 5,055,272,814	\$ 2,776,605,320	\$ 179,261,759	\$ 143,730,317	\$ 159,896,172	\$ 121,156,741	\$ -	\$ -	\$ -	\$ -
Other PERA Divisions												
Municipal General	\$ 84,721,789	\$ 92,421,213	\$ 2,895,303,412	\$ 1,298,271,379	\$ 137,931,122	\$ 127,145,276	\$ 107,446,091	\$ 90,738,285	\$ -	\$ -	\$ -	\$ -
Municipal Police	10,220,733	45,207,070	1,232,560,724	553,023,505	73,200,722	59,229,382	49,043,875	36,192,699	-	-	-	-
Municipal Fire	22,576,929	30,565,702	978,846,339	573,518,468	30,472,120	26,463,075	21,714,744	17,188,486	-	-	-	-
Total Other PERA Divisions	\$ 117,519,451	\$ 168,193,985	\$ 5,106,710,475	\$ 2,424,813,352	\$ 241,603,964	\$ 212,837,733	\$ 178,204,710	\$ 144,119,470	\$ -	\$ -	\$ -	\$ -
Total PERA	\$ 295,549,471	\$ 368,424,721	\$ 10,161,983,289	\$ 5,201,418,672	\$ 420,865,723	\$ 356,568,050	\$ 338,100,882	\$ 265,276,211	\$ -	\$ -	\$ -	\$ -
Funds												
Judges	\$ 20,164,712	\$ 4,683,130	\$ 165,487,554	\$ 116,101,301	\$ 14,064,143	\$ 6,665,713	\$ 3,275,447	\$ 1,540,140	\$ -	\$ -	\$ -	\$ -
Magistrates	(2,155,880)	1,292,686	35,376,295	24,595,842	(8,297,029)	(1,637,303)	593,376	531,928	-	-	-	-
Volunteer Firefighters	1,587,511	750,000	(10,975,442)	(21,892,742)	(238,834)	123,486	70,487	480,307	(659,574)	(629,517)	(459,217)	(321,452)

*Discount rate for Judge's Fund is 4.34% with discount rate sensitivities of 3.34% and 5.34%.

** Other PERA Division deferral amounts do not include employer specific amounts that are immaterial.



**INDEPENDENT AUDITORS' REPORT INDEPENDENT AUDITORS' REPORT ON INTERNAL
CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL SCHEDULES PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

The Members of the Retirement Board of the
Public Employees Retirement Association of New Mexico
and Honorable Brian S. Colón, New Mexico State Auditor
Santa Fe, New Mexico

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying schedules of employer allocations of the Municipal General, Municipal Police, Municipal Fire, State General, State Police and Legislative Divisions which collectively comprise the Public Employees Retirement Association Fund (PERA Fund) of the Public Employees Retirement Association of New Mexico (PERA) as of and for the year ended June 30, 2020, and the related notes.

We have audited the totals for all entities referenced above of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense as of and for the year ended June 30, 2020 (specified column totals), included in the accompanying schedules of pension amounts by employer, and the related notes.

We have audited the column totals titled net pension liability, total deferred outflows of resources, total deferred inflows of resources and, total employer pension expense (specified column totals) for the Judges, Magistrates, and Volunteer Firefighters Retirement Funds included in the accompanying schedule of employer pension amounts as of and for the year ended June 30, 2020, and the related notes.

We have issued our report thereon dated June 1, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of these schedules, and specified column totals, we considered PERA's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the schedules of employer allocations, the specified column totals included in the schedules of pension amounts by employer and the specified column totals included in the schedule of employer pension amounts, but not for the purpose of expressing an opinion on the effectiveness of PERA's internal control. Accordingly, we do not express an opinion on the effectiveness of PERA's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's schedules will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether PERA's financial schedules and specified column totals are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the schedules of employer allocations, the specified column totals in the schedules of pension amounts by employer and the specified column totals included in the schedule of employer pension amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Albuquerque, New Mexico
June 1, 2021

Exit Conference

PERA staff prepared the Schedules of Employer Allocations and Pension Amounts and notes for the fiscal year ended June 30, 2020. The contents of this report were presented and discussed during an exit conference in on June 1, 2021 via virtual exit conference. The following individuals attended the exit conference which was held in executive session.

New Mexico Public Employees Retirement Association Members of the Board

Francis Page Acting Board Chair
Diana Rosales-Ortiz State Member

PERA Management

Greg Trujillo, Interim Executive Director
Anna Williams, CPA, Chief Financial Officer
Susan Pittard, Chief of Staff

CliftonLarsonAllen

Thomas Rey, CPA Principal