PERA
Public Employees
Retirement Association
of New Mexico

INVESTED IN TOMORROW.

Public Employees Retirement Association of New Mexico

Schedules of Employer Allocations and Pension Amounts

June 30, 2017

PERA
Public Employees
Retirement Association
of New Mexico

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 Wayne Johnson, 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, 2017, 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, 2017 (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, plan 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, 2017, 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 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 plan pension expense of the Judges, Magistrate, and Volunteer Firefighters Retirement Funds of the PERA as of and for the year ended June 30, 2017, 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, 2017, and our report thereon, dated November 22, 2017, 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, pension amounts by division funds of New Mexico PERA, and exit conference, (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 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.

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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 1, 2018 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.

CliftonLarsonAllen LLP

Albuquerque, New Mexico
June 1, 2018

Schedule of Employer Allocations

New Mexico PERA
PERA Fund - Municipal General Divison
Schedule of Employer Allocations
For the year ended June 30, 2017

Employer Code	Employer	2017 Actual Employer Contributions for Allocations	2017 Employer Allocation Percentage
2010	ALAMOGORDO CITY OF	$ 770,902.37	0.9192%
2020	ALBUQUERQUE CITY OF (REGULAR)	15,782,439	18.8175%
2030	ARCH HURLEY CONSERVANCY DIST	37,319	0.0445%
2040	AZTEC CITY OF	289,058	0.3446%
2050	BAYARD CITY OF	60,752	0.0724%
2060	BELEN CITY OF	230,891	0.2753%
2080	BERNALILLO TOWN OF	201,040	0.2397%
2090	BLOOMFIELD CITY OF	221,304	0.2639%
2100	BOSQUE FARMS VILLAGE OF	53,706	0.0640%
2110	CARLSBAD CITY OF	1,550,629	1.8488%
2120	CARLSBAD SOIL AND WATER CONS DIST	6,894	0.0082%
2130	CHAMA VILLAGE OF	38,408	0.0458%
2140	CIMARRON VILLAGE OF	15,828	0.0189%
2150	CLAUNCH PINTO SOIL AND WATER CONS DIST	5,283	0.0063%
2160	CLAYTON TOWN OF	106,591	0.1271%
2170	CLOUDCROFT VILLAGE OF	33,427	0.0399%
2180	CLOVIS CITY OF	112,072	0.1336%
2190	CUBA VILLAGE OF	38,317	0.0457%
2200	CUBA SOIL AND WATER CONS DIST	2,890	0.0034%
2210	DEMING CITY OF	337,022	0.4018%
2220	DES MOINES VILLAGE OF	2,933	0.0035%
2230	DEXTER TOWN OF	24,597	0.0293%
2240	EAST RIO ARRIBA SOIL AND WATER CONS. DIST.	5,774	0.0069%
2250	EAST TORRANCE SOIL AND WATER CONS DIST	3,811	0.0045%
2270	ELIDA TOWN OF	5,776	0.0069%
2290	ESPANOLA CITY OF	378,410	0.4512%
2300	ESTANCIA TOWN OF	34,759	0.0414%
2310	FARMINGTON CITY OF	2,742,617	3.2700%
2320	FT SUMNER VILLAGE OF	51,587	0.0615%
2330	GALLUP CITY OF	885,461	1.0557%
2340	GRADY VILLAGE OF	3,619	0.0043%
2350	GRANTS CITY OF	240,081	0.2862%
2360	HATCH VILLAGE OF	49,028	0.0585%
2370	HOBBS CITY OF	1,351,167	1.6110%
2380	JAL CITY OF	70,811	0.0844%
2390	JEMEZ SPRINGS VILLAGE OF	17,905	0.0213%
2400	LAS CRUCES CITY OF	4,169,156	4.9709%
2410	LAS VEGAS CITY OF	619,884	0.7391%
2420	LOGAN VILLAGE OF	35,944	0.0429%
2430	LORDSBURG CITY OF	60,136	0.0717%
2440	LOS LUNAS VILLAGE OF	457,064	0.5450%
2450	LOS RANCHOS VILLAGE OF	52,671	0.0628%
2460	MAGDALENA VILLAGE OF	11,756	0.0140%
2470	MESILLA TOWN OF	35,398	0.0422%
2480	MID. RIO GRANDE CONS. DIST.	768,808	0.9167%
2490	MILAN VILLAGE OF	81,550	0.0972%
2500	MORIARTY CITY OF	60,564	0.0722%
2510	MOUNTAINAIR TOWN OF	19,906	0.0237%
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	147,102	0.1754%
2530	PECOS VILLAGE OF	27,751	0.0331%
2540	PECOS VALLEY CONS. DISTRICT	38,355	0.0457%
2550	PORTALES CITY OF	308,712	0.3681%
2560	QUESTA VILLAGE OF	35,920	0.0428%
2570	RATON CITY OF	201,729.6	0.2405%
2580	RATON PUBLIC SERVICE	75,430	0.0899%
2590	REGION V HOUSING AUTHORITY	31,044	0.0370%

New Mexico PERA
PERA Fund - Municipal General Divison
Schedule of Employer Allocations
For the year ended June 30, 2017

Employer Code	Employer	2017 Actual Employer Contributions for Allocations	2017 Employer Allocation Percentage
2600	REGION VI HOUSING AUTHORITY	$ 62,055	0.0740%
2610	RESERVE VILLAGE OF	10,171	0.0121%
2620	RIO RANCHO CITY OF	1,547,590	1.8452%
2630	ROSWELL CITY OF	1,241,833	1.4806%
2640	ROY VILLAGE OF	7,696	0.0092%
2650	RUIDOSO DOWNS THE CITY OF	118,451	0.1412%
2660	RUIDOSO VILLAGE OF	593,079	0.7071%
2670	S N M E D D	27,468	0.0328%
2680	SAN YSIDRO VILLAGE OF	5,720	0.0068%
2690	SANTA FE CITY OF	4,408,708	5.2565%
2710	SANTA ROSA CITY OF	110,887	0.1322%
2720	SILVER CITY TOWN OF	314,562	0.3751%
2730	SOCORRO CITY OF	325,950	0.3886%
2740	SOUTHWEST NEW MEXICO COG	17,679	0.0211%
2750	SPRINGER TOWN OF	35,007	0.0417%
2760	T OR C CITY OF	243,836	0.2907%
2770	TAOS TOWN OF	388,331	0.4630%
2780	TEXICO CITY OF	16,017	0.0191%
2790	TIERRA Y MONTES SWCD	21,066	0.0251%
2800	TIJERAS VILLAGE OF	10,176	0.0121%
2810	TUCUMCARI CITY OF	265,571	0.3166%
2830	WAGON MOUND VILLAGE OF	8,750	0.0104%
2840	WILLIAMSBURG VILLAGE OF	6,619	0.0079%
2850	EUNICE CITY OF	149,246	0.1779%
2860	NORTHWEST NM COUNCIL OF GOVERNMENTS	36,701	0.0438%
2870	NORTHWEST NM REGIONAL SOLID WASTE AUTH	119,346	0.1423%
2880	MELROSE VILLAGE OF	11,714	0.0140%
2900	ANGEL FIRE VILLAGE OF	177,739	0.2119%
2910	TIMBERON WATER AND SANITATION DISTRICT	6,363	0.0076%
2920	MOSQUERO VILLAGE OF	3,062	0.0037%
2930	EAGLE NEST VILLAGE OF	19,488	0.0232%
2940	EMW GAS ASSOCIATION	75,335	0.0898%
2950	SUNLAND PARK CITY OF	104,862	0.1250%
2960	HAGERMAN TOWN OF	15,189	0.0181%
2970	SANTA CLARA VILLAGE OF	23,052	0.0275%
2980	ARTESIA CITY OF	249,924	0.2980%
2990	MAXWELL VILLAGE OF	6,049	0.0072%
2995	MAXWELL HOUSING AUTHORITY	973	0.0012%
3000	KIRTLAND, TOWN OF	917	0.0011%
3010	BERNALILLO COUNTY	8,684,427	10.3545%
3020	CATRON COUNTY	111,164	0.1325%
3030	CHAVES COUNTY	944,411	1.1260%
3040	CIBOLA COUNTY	410,971	0.4900%
3050	COLFAX COUNTY	225,155	0.2685%
3060	CURRY COUNTY	471,423	0.5621%
3070	DE BACA COUNTY	88,778	0.1059%
3090	DONA ANA COUNTY	2,416,210	2.8809%
3100	EDDY COUNTY	1,419,300	1.6922%
3110	GRANT COUNTY	487,678	0.5815%
3120	GUADALUPE COUNTY	126,246	0.1505%
3130	HARDING COUNTY	55,295	0.0659%
3140	HIDALGO COUNTY	195,253	0.2328%
3150	LEA COUNTY	1,038,139	1.2378%
3160	LINCOLN COUNTY	287,299	0.3425%
3170	LOS ALAMOS COUNTY	2,765,943	3.2978%
3180	LUNA COUNTY	653,078	0.7787%

New Mexico PERA
PERA Fund - Municipal General Divison
Schedule of Employer Allocations
For the year ended June 30, 2017

Employer Code	Employer	2017 Actual Employer Contributions for Allocations	2017 Employer Allocation Percentage
3200	MCKINLEY COUNTY	$ 797,513	0.9509%
3210	MORA COUNTY	92,381	0.1101%
3220	OTERO COUNTY	622,593	0.7423%
3230	QUAY COUNTY	189,699	0.2262%
3240	RIO ARRIBA COUNTY	1,039,171	1.2390%
3250	ROOSEVELT COUNTY	214,127	0.2553%
3260	SAN JUAN COUNTY	2,312,266	2.7569%
3270	SAN MIGUEL COUNTY	376,862	0.4493%
3280	SANDOVAL COUNTY	1,454,065	1.7337%
3290	SANTA FE COUNTY	2,924,084	3.4864%
3300	SIERRA COUNTY	203,778	0.2430%
3310	SOCORRO COUNTY	297,631	0.3549%
3320	TAOS COUNTY	1,063,359	1.2678%
3330	TORRANCE COUNTY	267,205	0.3186%
3340	UNION COUNTY	111,204	0.1326%
3350	VALENCIA COUNTY	722,089	0.8610%
3360	DE BACA FAMILY PRACTICE CLINIC, INC.	176,142	0.2100%
3370	SOUTHWEST SOLID WASTE	33,002	0.0393%
3380	S S C A F C A	77,774	0.0927%
3390	CHAVES SOIL AND WATER CONS DIST	7,363	0.0088%
3400	RIO ARRIBA COUNTY HOUSING AUTHORITY	11,293	0.0135%
3410	TAOS SOIL AND WATER CONSERVATION DIST	31,044	0.0370%
3420	SIERRA SOIL AND WATER CONSERVATION DIST	7,135	0.0085%
3430	ESTANCIA VALLEY SOLID WASTE AUTHORITY	54,725	0.0652%
3440	GREENTREE SOLID WASTE AUTHORITY	40,343	0.0481%
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	225,930	0.2694%
3460	ELEPHANT BUTTE IRRIGATION DISTRICT	308,552	0.3679%
3470	SOCORRO SOIL AND WATER DISTRICT	9,663	0.0115%
3480	CIUDAD SOIL AND WATER CONSERVATION	2,674	0.0032%
3490	CORRALES VILLAGE OF	92,407	0.1102%
4000	WILLARD VILLAGE OF	1,054	0.0013%
4010	SOUTH CENTRAL COUNCIL OF GOG	54,143	0.0646%
4020	ELEPHANT BUTTE CITY OF	29,238	0.0349%
4030	ANTHONY WATER AND SANITATION DIST.	34,871	0.0416%
4040	LOVING VILLAGE OF	33,788	0.0403%
4050	VAUGHN TOWN OF	14,352	0.0171%
4060	EL PRADO WATER AND SANITATION DIST	9,838	0.0117%
4070	EDGEWOOD SOIL AND WATER CONSERV DIST	9,603	0.0114%
4090	BAYARD HOUSING AUTHORITY	9,623	0.0115%
4100	CLOVIS CITY OF HOUSING AUTHORITY	38,572	0.0460%
4110	CUBA HOUSING AUTHORITY	3,822	0.0046%
4130	FT. SUMNER VILLAGE OF HOUSING AUTH.	9,732	0.0116%
4140	GALLUP CITY OF HOUSING AUTHORITY	46,639	0.0556%
4150	NORTHERN REGIONAL HOUSING AUTHORITY	86,883	0.1036%
4160	LORDSBURG CITY HOUSING AUTHORITY	8,415	0.0100%
4170	RATON CITY OF HOUSING AUTHORITY	27,234	0.0325%
4180	T OR C CITY OF HOUSING AUTHORITY	74,802	0.0892%
4200	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	3,163	0.0038%
4215	NORTHERN REGIONAL HOUSING AUTHORITY	60,730	0.0724%
4245	PERALTA TOWN OF	10,555	0.0126%
4250	RED RIVER TOWN OF	111,386	0.1328%
4260	SANTA FE CITY OF HOUSING AUTHORITY	126,758	0.1511%
4270	SANTA FE CITY SOLID WASTE MANAGEMENT	159,033	0.1896%
4290	EDGEWOOD TOWN OF	65,246	0.0778%
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	137,365	0.1638%
4320	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	12,183	0.0145%

New Mexico PERA
PERA Fund - Municipal General Divison
Schedule of Employer Allocations
For the year ended June 30, 2017

Employer Code	Employer	2017 Actual Employer Contributions for Allocations	2017 Employer Allocation Percentage
4330	POJOAQUE VALLEY IRRIGATION DISTRICT	$ 3,566	0.0043%
4340	CARLSBAD IRRIGATION DISTRICT	61,927	0.0738%
4350	COLUMBUS VILLAGE OF	26,956	0.0321%
4370	LOVINGTON CITY OF	99,480	0.1186%
4380	ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY	3,129,931	3.7318%
4390	SAN JUAN WATER COMMISSION	21,705	0.0259%
4400	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	23,185	0.0276%
4410	CARRIZOZO SOIL & WATER CONSERVATION DIST.	-	0.0000%
4420	UPPER HONDO SOIL & WATER CONSERVATION DIST.	6,215	0.0074%
4430	CARRIZOZO TOWN OF	7,710	0.0092%
4440	TULAROSA VILLAGE OF	43,389	0.0517%
4450	WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT	1,669	0.0020%
4460	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	67,218	0.0801%
4470	ELDORADO AREA WATER AND SANITATION DISTRICT	18,299	0.0218%
4480	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA)	80,120	0.0955%
4490	TAOS SKI VALLEY	49,289	0.0588%
4500	ANTHONY CITY OF	37,582	0.0448%
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY	46,055	0.0549%
4520	SPRINGER HOUSING AUTHORITY	11,758	0.0140%
4530	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC.	4,401	0.0052%
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	56,834	0.0678%
4560	ALBUQUERQUE HOUSING AUTHORITY	269,671	0.3215%
4570	MID-REGION COUNCIL OF GOVERNMENTS	547,857	0.6532%
4580	A M A F C A	141,274	0.1684%
	Rounding	-	0.0008%
		$ 83,871,138	100.00%

New Mexico PERA
PERA Fund - Municipal Police Divison
Schedule of Employer Allocations
For the year ended June 30, 2017

Employer Code	Employer	2017 Actual Employer Contributions for Allocations	2017 Employer Allocation Percentage
2010	ALAMOGORDO CITY OF	$ 463,474	1.1898%
2020	ALBUQUERQUE CITY OF (REGULAR)	10,932,018	28.0649%
2040	AZTEC CITY OF	141,990	0.3645%
2050	BAYARD CITY OF	38,472	0.0988%
2060	BELEN CITY OF	168,772	0.4333%
2080	BERNALILLO TOWN OF	211,505	0.5430%
2090	BLOOMFIELD CITY OF	191,195	0.4908%
2100	BOSQUE FARMS VILLAGE OF	105,194	0.2701%
2110	CARLSBAD CITY OF	809,977	2.0794%
2140	CIMARRON VILLAGE OF	9,406	0.0241%
2160	CLAYTON TOWN OF	56,534	0.1451%
2170	CLOUDCROFT VILLAGE OF	24,255	0.0623%
2180	CLOVIS CITY OF	273,379	0.7018%
2190	CUBA VILLAGE OF	34,505	0.0886%
2210	DEMING CITY OF	276,547	0.7100%
2230	DEXTER TOWN OF	36,831	0.0946%
2270	ELIDA TOWN OF	5,425	0.0139%
2290	ESPANOLA CITY OF	189,425	0.4863%
2300	ESTANCIA TOWN OF	24,208	0.0621%
2310	FARMINGTON CITY OF	1,433,541	3.6802%
2330	GALLUP CITY OF	575,041	1.4763%
2350	GRANTS CITY OF	147,555	0.3788%
2360	HATCH VILLAGE OF	54,478	0.1399%
2370	HOBBS CITY OF	1,104,015	2.8342%
2380	JAL CITY OF	30,895	0.0793%
2390	JEMEZ SPRINGS VILLAGE OF	4,600	0.0118%
2400	LAS CRUCES CITY OF	1,908,538	4.8996%
2410	LAS VEGAS CITY OF	286,721	0.7361%
2420	LOGAN VILLAGE OF	20,509	0.0527%
2430	LORDSBURG CITY OF	75,015	0.1926%
2440	LOS LUNAS VILLAGE OF	335,206	0.8605%
2460	MAGDALENA VILLAGE OF	10,465	0.0269%
2470	MESILLA TOWN OF	51,730	0.1328%
2490	MILAN VILLAGE OF	26,858	0.0689%
2500	MORIARTY CITY OF	73,202	0.1879%
2510	MOUNTAINAIR TOWN OF	8,295	0.0213%
2550	PORTALES CITY OF	193,770	0.4974%
2560	QUESTA VILLAGE OF	20,533	0.0527%
2570	RATON CITY OF	113,835	0.2922%
2620	RIO RANCHO CITY OF	1,262,779	3.2418%
2630	ROSWELL CITY OF	821,648	2.1094%
2650	RUIDOSO DOWNS THE CITY OF	53,764	0.1380%
2660	RUIDOSO VILLAGE OF	259,370	0.6659%
2680	SAN YSIDRO VILLAGE OF	4,419	0.0113%
2690	SANTA FE CITY OF	1,842,132	4.7292%
2710	SANTA ROSA CITY OF	52,169	0.1339%
2720	SILVER CITY TOWN OF	258,234	0.6629%
2730	SOCORRO CITY OF	114,828	0.2948%
2750	SPRINGER TOWN OF	9,123	0.0234%
2760	T OR C CITY OF	104,139	0.2673%
2770	TAOS TOWN OF	189,858	0.4874%
2780	TEXICO CITY OF	10,152	0.0261%
2810	TUCUMCARI CITY OF	84,814	0.2177%
2850	EUNICE CITY OF	80,167	0.2058%
2880	MELROSE VILLAGE OF	-	0.0000%
2900	ANGEL FIRE VILLAGE OF	40,280	0.1034%
2950	SUNLAND PARK CITY OF	130,815	0.3358%
2960	HAGERMAN TOWN OF	33,545	0.0861%

New Mexico PERA
PERA Fund - Municipal Police Divison
Schedule of Employer Allocations
For the year ended June 30, 2017

Employer Code	Employer	2017 Actual Employer Contributions for Allocations	2017 Employer Allocation Percentage
2980	ARTESIA CITY OF	$ 339,229	0.8709%
3010	BERNALILLO COUNTY	3,439,020	8.8287%
3020	CATRON COUNTY	58,997	0.1515%
3030	CHAVES COUNTY	352,049	0.9038%
3040	CIBOLA COUNTY	137,302	0.3525%
3050	COLFAX COUNTY	83,282	0.2138%
3060	CURRY COUNTY	145,501	0.3735%
3070	DE BACA COUNTY	29,410	0.0755%
3090	DONA ANA COUNTY	1,211,749	3.1108%
3100	EDDY COUNTY	608,749	1.5628%
3110	GRANT COUNTY	307,272	0.7888%
3120	GUADALUPE COUNTY	44,798	0.1150%
3130	HARDING COUNTY	13,335	0.0342%
3140	HIDALGO COUNTY	57,497	0.1476%
3150	LEA COUNTY	604,804	1.5527%
3160	LINCOLN COUNTY	223,763	0.5744%
3170	LOS ALAMOS COUNTY	439,544	1.1284%
3180	LUNA COUNTY	246,074	0.6317%
3200	MCKINLEY COUNTY	305,271	0.7837%
3210	MORA COUNTY	17,482	0.0449%
3220	OTERO COUNTY	350,606	0.9001%
3230	QUAY COUNTY	48,621	0.1248%
3240	RIO ARRIBA COUNTY	186,420	0.4786%
3250	ROOSEVELT COUNTY	113,325	0.2909%
3260	SAN JUAN COUNTY	1,029,566	2.6431%
3270	SAN MIGUEL COUNTY	42,441	0.1090%
3280	SANDOVAL COUNTY	500,213	1.2842%
3290	SANTA FE COUNTY	866,353	2.2241%
3300	SIERRA COUNTY	103,135	0.2648%
3310	SOCORRO COUNTY	82,181	0.2110%
3320	TAOS COUNTY	163,935	0.4209%
3330	TORRANCE COUNTY	71,696	0.1841%
3340	UNION COUNTY	49,087	0.1260%
3350	VALENCIA COUNTY	405,483	1.0410%
3490	CORRALES VILLAGE OF	96,735	0.2483%
4040	LOVING VILLAGE OF	26,708	0.0686%
4250	RED RIVER TOWN OF	26,639	0.0684%
4290	EDGEWOOD TOWN OF	70,479	0.1809%
4300	CAPITAN VILLAGE OF	14,915	0.0383%
4370	LOVINGTON CITY OF	131,165	0.3367%
4430	CARRIZOZO TOWN OF	22,525	0.0578%
4440	CARRIZOZO TOWN OF	22,841	0.0586%
4490	TULAROSA VILLAGE OF	12,235	0.0314%
4500	TAOS SKI VALLEY	30,077	0.0772%
	ROUNDING	-	0.0003%
		$ 38,952,655	100.000%

New Mexico PERA
PERA Fund - Municipal Fire Division
Schedule of Employer Allocations
For the year ended June 30, 2017

Employer Code	Employer	2017 Actual Employer Contributions for Allocations	2017 Employer Allocation Percentage
2010	ALAMOGORDO CITY OF	$ 149,397	0.5694%
2020	ALBUQUERQUE CITY OF (REGULAR)	8,654,583	32.9878%
2060	BELEN CITY OF	80,728	0.3077%
2080	BERNALILLO TOWN OF	82,562	0.3147%
2090	BLOOMFIELD CITY OF	69,644	0.2655%
2110	CARLSBAD CITY OF	889,857	3.3918%
2160	CLAYTON TOWN OF	32,196	0.1227%
2180	CLOVIS CITY OF	335,207	1.2777%
2210	DEMING CITY OF	169,867	0.6475%
2290	ESPANOLA CITY OF	132,967	0.5068%
2310	FARMINGTON CITY OF	1,012,554	3.8595%
2330	GALLUP CITY OF	425,142	1.6205%
2350	GRANTS CITY OF	74,914	0.2855%
2370	HOBBS CITY OF	802,241	3.0578%
2400	LAS CRUCES CITY OF	1,605,576	6.1198%
2410	LAS VEGAS CITY OF	126,626	0.4826%
2440	LOS LUNAS VILLAGE OF	132,461	0.5049%
2470	MESILLA TOWN OF	12,390	0.0472%
2500	MORIARTY CITY OF	14,753	0.0562%
2530	PECOS VILLAGE OF	1,970	0.0075%
2550	PORTALES CITY OF	220,755	0.8414%
2570	RATON CITY OF	118,161	0.4504%
2620	RIO RANCHO CITY OF	1,129,037	4.3034%
2630	ROSWELL CITY OF	881,992	3.3618%
2650	RUIDOSO DOWNS THE CITY OF	6,988	0.0266%
2660	RUIDOSO VILLAGE OF	187,809	0.7159%
2690	SANTA FE CITY OF	1,773,462	6.7597%
2720	SILVER CITY TOWN OF	194,792	0.7425%
2730	SOCORRO CITY OF	121,138	0.4617%
2770	TAOS TOWN OF	72,214	0.2753%
2850	EUNICE CITY OF	22,590	0.0861%
2900	ANGEL FIRE VILLAGE OF	21,397	0.0816%
2950	SUNLAND PARK CITY OF	65,437	0.2494%
2980	ARTESIA CITY OF	240,394	0.9163%
3010	BERNALILLO COUNTY	2,725,101	10.3870%
3090	DONA ANA COUNTY	150,138	0.5723%
3100	EDDY COUNTY	61,783	0.2355%
3170	LOS ALAMOS COUNTY	1,969,605	7.5073%
3260	SAN JUAN COUNTY	122,087	0.4653%
3280	SANDOVAL COUNTY	193,904	0.7391%
3290	SANTA FE COUNTY	851,443	3.2454%
3490	CORRALES VILLAGE OF	64,201	0.2447%
4250	RED RIVER TOWN OF	18,831	0.0718%
4370	LOVINGTON CITY OF	216,806	0.8264%
		$ 26,235,698	100.000%

New Mexico PERA
Schedule of Employer Allocations
PERA Fund - State Funded Divisons
For the year ended June 30, 2017

Plan	2017 Actual Employer Contributions for Allocations
PERA Divisions	
State Funded Divisions	
State General	$ 160,695,908
State Police	21,717,932
Legislative	1,000,000
Total State Funded Divisions	183,413,840
Total Other PERA Divisions	149,059,492
Total PERA	$ 332,473,332

Schedule of Pension Amounts by Employer

New Mexico PERA
Schedule of Pension Amounts by Employer
PERA Fund - Municipal General Division
As of and for the year ended 6/30/2017

Employer Code	Employer	2017 Net Pension Liability	Deferred Outflows of Resources: Difference Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Outflows of Resources: Change of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Change of Assumptions	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Pension Expense: Proportionate Share of Plan Pension Expense	Pension Expense: Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Total Employer Pension Expense
	Municipal General	**$ 1,374,084,582**	**$ 53,992,248**	**$ 112,735,348**	**$ 63,365,708**	**$ 30,427,239**	**$ 260,520,543**	**$ 70,376,599**	**$ 14,199,291**	**$ 30,435,325**	**$ 115,011,215**	**$ 166,399,970**	**$ -**	**$ 166,399,970**
	Employer Allocation													
2010	ALAMOGORDO CITY OF	$ 12,630,586	$ 496,297	$ 1,036,263	$ 582,458	$ -	$ 2,115,018	$ 646,902	$ 130,520	$ 353,264	$ 1,130,686	$ 1,529,549	$ (197,370)	$ 1,332,179
2020	ALBUQUERQUE CITY OF (REGULAR)	258,568,366	10,159,991	21,213,974	11,923,842	2,838,695	46,136,502	13,243,116	2,671,952	4,646,714	20,561,782	31,312,314	(1,386,742)	29,925,572
2030	ARCH HURLEY CONSERVANCY DIST	611,468	24,027	50,167	28,198	7,479	109,871	31,317	6,319	5,879	43,515	74,048	2,875	76,923
2040	AZTEC CITY OF	4,735,096	186,058	388,486	218,358	61,309	854,211	242,518	48,931	213,328	504,777	573,414	(44,149)	529,265
2050	BAYARD CITY OF	994,838	39,091	81,620	45,877	1,895	168,483	50,953	10,280	76,749	137,982	120,474	(30,761)	89,713
2060	BELEN CITY OF	3,782,855	148,641	310,360	174,446	304,009	937,456	193,746	39,091	17,682	250,519	458,099	104,338	562,437
2080	BERNALILLO TOWN OF	3,293,680	129,419	270,227	151,888	140,767	692,301	168,692	34,036	-	202,728	398,861	75,691	474,552
2090	BLOOMFIELD CITY OF	3,626,209	142,485	297,509	167,222	60,531	667,747	185,724	37,472	622,134	845,330	439,130	(181,683)	257,447
2100	BOSQUE FARMS VILLAGE OF	879,414	34,555	72,151	40,554	14,232	161,492	45,041	9,088	52,694	106,823	106,496	(9,648)	96,848
2110	CARLSBAD CITY OF	25,404,076	998,209	2,084,251	1,171,505	900,579	5,154,544	1,301,123	262,516	358,662	1,922,301	3,076,403	448,632	3,525,035
2120	CARLSBAD SOIL AND WATER CONS DIST	112,675	4,428	9,244	5,196	2,332	21,200	5,771	1,164	534	7,469	13,645	849	14,494
2130	CHAMA VILLAGE OF	629,331	24,729	51,633	29,021	2,210	107,593	32,233	6,503	10,322	49,058	76,211	(2,146)	74,065
2140	CIMARRON VILLAGE OF	259,702	10,205	21,307	11,976	24,048	67,536	13,301	2,684	53,012	68,997	31,450	(12,246)	19,204
2150	CLAUNCH PINTO SOIL AND WATER CONS DIST	86,567	3,402	7,102	3,992	1,604	16,100	4,433	895	6,581	11,909	10,483	(1,819)	8,664
2160	CLAYTON TOWN OF	1,746,462	68,624	143,287	80,538	21,471	313,920	89,449	18,047	66,679	174,175	211,494	(14,116)	197,378
2170	CLOUDCROFT VILLAGE OF	548,259	21,543	44,981	25,283	11,973	103,780	28,080	5,666	4,249	37,995	66,394	6,467	72,861
2180	CLOVIS CITY OF	1,835,777	72,134	150,614	84,657	91,382	398,787	94,023	18,970	44,890	157,883	222,310	20,043	242,353
2190	CUBA VILLAGE OF	627,957	24,675	51,520	28,958	6,948	112,101	32,162	6,489	33,877	72,528	76,045	(14,347)	61,698
2200	CUBA SOIL AND WATER CONS DIST	46,719	1,836	3,833	2,154	-	7,823	2,393	483	19,161	22,037	5,658	(7,727)	(2,069)
2210	DEMING CITY OF	5,521,071	216,941	452,971	254,603	12,291	936,806	282,773	57,053	129,490	469,316	668,595	(71,362)	597,233
2220	DES MOINES VILLAGE OF	48,093	1,889	3,946	2,218	-	8,053	2,463	497	22,297	25,257	5,824	(9,784)	(3,960)
2230	DEXTER TOWN OF	402,607	15,820	33,031	18,566	46,560	113,977	20,621	4,160	-	24,781	48,755	22,259	71,014
2240	EAST RIO ARRIBA SOIL AND WATER CONS. DIST.	94,812	3,725	7,779	4,372	3,619	19,495	4,856	980	2,843	8,679	11,482	(911)	10,571
2250	EAST TORRANCE SOIL AND WATER CONS DIST	61,833	2,430	5,073	2,851	947	11,301	3,167	639	-	3,806	7,488	770	8,258
2270	ELIDA TOWN OF	94,812	3,725	7,779	4,372	6,000	21,876	4,856	980	11,924	17,760	11,482	166	11,648
2290	ESPANOLA CITY OF	6,199,869	243,613	508,662	285,906	324,611	1,362,792	317,539	64,067	190,247	571,853	750,797	66,668	817,465
2300	ESTANCIA TOWN OF	568,871	22,354	46,672	26,233	63,873	159,132	29,135	5,879	-	35,014	68,890	32,333	101,223
2310	FARMINGTON CITY OF	44,932,566	1,765,546	3,686,446	2,072,059	99,773	7,623,824	2,301,315	464,317	772,162	3,537,794	5,441,279	(238,936)	5,202,343
2320	FT SUMNER VILLAGE OF	845,062	33,205	69,332	38,970	63,189	204,696	43,281	8,733	8,210	60,224	102,336	17,150	119,486
2330	GALLUP CITY OF	14,506,211	569,996	1,190,147	668,952	206,774	2,635,869	742,966	149,902	87,109	979,977	1,756,684	39,170	1,795,854
2340	GRADY VILLAGE OF	59,086	2,321	4,848	2,725	1,262	11,156	3,026	611	7,456	11,093	7,155	(1,988)	5,167
2350	GRANTS CITY OF	3,932,630	154,525	322,649	181,353	315,149	973,676	201,418	40,638	-	242,056	476,237	153,607	629,844
2360	HATCH VILLAGE OF	803,839	31,586	65,950	37,069	44,596	179,201	41,170	8,307	-	49,477	97,344	22,540	119,884
2370	HOBBS CITY OF	22,136,502	869,815	1,816,166	1,020,822	898,751	4,605,554	1,133,767	228,751	-	1,362,518	2,680,704	496,380	3,177,084
2380	JAL CITY OF	1,159,727	45,569	95,149	53,481	63,337	257,536	59,398	11,984	4,104	75,486	140,442	21,442	161,884
2390	JEMEZ SPRINGS VILLAGE OF	292,680	11,500	24,013	13,497	7,118	56,128	14,991	3,024	13,599	31,614	35,443	(382)	35,061
2400	LAS CRUCES CITY OF	68,304,371	2,683,901	5,603,961	3,149,846	156,290	11,593,998	3,498,350	705,833	438,430	4,642,613	8,271,576	(34,522)	8,237,054
2410	LAS VEGAS CITY OF	10,155,859	399,057	833,227	468,336	-	1,700,620	520,153	104,947	493,686	1,118,786	1,229,862	(275,725)	954,137
2420	LOGAN VILLAGE OF	589,482	23,163	48,363	27,184	28,897	127,607	30,192	6,091	37,600	73,883	71,386	(15,315)	56,071
2430	LORDSBURG CITY OF	985,218	38,713	80,831	45,433	7,262	172,239	50,460	10,181	34,466	95,107	119,309	(9,371)	109,938
2440	LOS LUNAS VILLAGE OF	7,488,761	294,258	614,408	345,343	317,262	1,571,271	383,553	77,386	92,986	553,925	906,880	74,854	981,734
2450	LOS RANCHOS VILLAGE OF	862,925	33,907	70,798	39,794	46,315	190,814	44,197	8,917	-	53,114	104,499	28,937	133,436
2460	MAGDALENA VILLAGE OF	192,372	7,559	15,783	8,871	8,332	40,545	9,853	1,988	850	12,691	23,296	3,796	27,092
2470	MESILLA TOWN OF	579,864	22,785	47,574	26,740	-	97,099	29,699	5,992	330,297	365,988	70,221	(158,279)	(88,058)
2480	MID. RIO GRANDE CONS. DIST.	12,596,234	494,947	1,033,445	580,873	-	2,109,265	645,142	130,165	347,038	1,122,345	1,525,389	(156,783)	1,368,606
2490	MILAN VILLAGE OF	1,335,610	52,481	109,579	61,591	28,395	252,046	68,406	13,802	99,439	181,647	161,741	(15,676)	146,065
2500	MORIARTY CITY OF	992,089	38,982	81,395	45,750	12,314	178,441	50,812	10,252	24,332	85,396	120,141	1,463	121,604
2510	MOUNTAINAIR TOWN OF	325,658	12,796	26,718	15,018	-	54,532	16,679	3,365	41,841	61,885	39,437	(15,891)	23,546
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DIS'	2,410,145	94,703	197,738	111,143	66,305	469,889	123,440	24,906	277,435	425,781	291,866	(52,976)	238,890
2530	PECOS VILLAGE OF	454,822	17,872	37,315	20,974	22,442	98,603	23,295	4,700	-	27,995	55,078	11,549	66,627
2540	PECOS VALLEY CONS. DISTRICT	627,957	24,675	51,520	28,958	18,771	123,924	32,162	6,489	-	38,651	76,045	9,668	85,713
2550	PORTALES CITY OF	5,058,005	198,745	414,979	233,249	195,479	1,042,452	259,056	52,268	132,209	443,533	612,518	(13,631)	598,887
2560	QUESTA VILLAGE OF	588,109	23,108	48,251	27,121	25,574	124,054	30,121	6,077	33,829	70,027	71,219	8,033	79,252
2570	RATON CITY OF	3,304,673	129,850	271,129	152,395	73,985	627,359	169,256	34,149	8,500	211,905	400,192	48,071	448,263
2580	RATON PUBLIC SERVICE	1,235,302	48,539	101,349	56,966	14,207	221,061	63,269	12,765	46,965	122,999	149,594	(4,950)	144,644
2590	REGION V HOUSING AUTHORITY	508,411	19,978	41,712	23,445	-	85,135	26,039	5,254	14,863	46,156	61,568	(7,711)	53,857
2600	REGION VI HOUSING AUTHORITY	1,016,823	39,954	83,424	46,891	34,068	204,337	52,079	10,507	3,740	66,326	123,136	11,695	134,831
2610	RESERVE VILLAGE OF	166,264	6,533	13,641	7,667	850	28,691	8,516	1,718	23,051	33,285	20,134	(13,796)	6,338
2620	RIO RANCHO CITY OF	25,354,609	996,265	2,080,193	1,169,224	119,665	4,365,347	1,298,589	262,005	178,976	1,739,570	3,070,412	21,933	3,092,345
2630	ROSWELL CITY OF	20,344,696	799,408	1,669,160	938,193	705,947	4,112,708	1,041,996	210,235	584,484	1,836,715	2,463,718	100,676	2,564,394
2640	ROY VILLAGE OF	126,416	4,967	10,372	5,830	4,662	25,831	6,475	1,306	6,948	14,729	15,309	(1,112)	14,197
2650	RUIDOSO DOWNS THE CITY OF	1,940,208	76,238	159,182	89,472	-	324,892	99,372	20,049	77,132	196,553	234,957	(31,979)	202,978

*Allocations are estimated based on available information.
Amounts may not sum to totals due to rounding.

New Mexico PERA
Schedule of Pension Amounts by Employer
PERA Fund - Municipal General Division
As of and for the year ended 6/30/2017

Employer Code	Employer	2017 Net Pension Liability	Deferred Outflows of Resources: Difference Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Outflows of Resources: Change of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Change of Assumptions	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Pension Expense: Proportionate Share of Plan Pension Expense	Pension Expense: Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Total Employer Pension Expense
	Municipal General	**$ 1,374,084,582**	**$ 53,992,248**	**$ 112,735,348**	**$ 63,365,708**	**$ 30,427,239**	**$ 260,520,543**	**$ 70,376,599**	**$ 14,199,291**	**$ 30,435,325**	**$ 115,011,215**	**$ 166,399,970**	**$ -**	**$ 166,399,970**
2660	RUIDOSO VILLAGE OF	$ 9,716,152	$ 381,779	$ 797,152	$ 448,059	$ 152,851	$ 1,779,841	$ 497,633	$ 100,403	$ 126,637	$ 724,673	$ 1,176,614	$ 56,369	$ 1,232,983
2670	S N M E D D	450,699	17,710	36,977	20,784	20,524	95,995	23,084	4,657	127,067	154,808	54,579	(34,607)	19,972
2680	SAN YSIDRO VILLAGE OF	93,438	3,671	7,666	4,309	-	15,646	4,785	966	534	6,285	11,315	(256)	11,059
2690	SANTA FE CITY OF	72,228,756	2,838,103	5,925,934	3,330,818	-	12,094,855	3,699,346	746,386	1,178,788	5,624,520	8,746,814	(545,944)	8,200,870
2710	SANTA ROSA CITY OF	1,816,540	71,378	149,036	83,769	70,092	374,275	93,038	18,771	-	111,809	219,981	36,719	256,700
2720	SILVER CITY TOWN OF	5,154,192	202,525	422,870	237,685	-	863,080	263,982	53,262	155,065	472,309	624,166	(71,879)	552,287
2730	SOCORRO CITY OF	5,339,693	209,814	438,090	246,239	64,593	958,736	273,484	55,178	61,841	390,503	646,630	(17,223)	629,407
2740	SOUTHWEST NEW MEXICO COG	289,932	11,393	23,787	13,370	7,262	55,812	14,850	2,996	18,286	36,132	35,110	(746)	34,364
2750	SPRINGER TOWN OF	572,993	22,514	47,011	26,424	26,259	122,208	29,347	5,921	-	35,268	69,389	14,761	84,150
2760	T OR C CITY OF	3,994,463	156,955	327,722	184,204	24,583	693,464	204,585	41,277	172,871	418,733	483,725	(110,226)	373,499
2770	TAOS TOWN OF	6,362,011	249,984	521,965	293,383	-	1,065,332	325,843	65,743	385,069	776,655	770,432	(219,977)	550,455
2780	TEXICO CITY OF	262,450	10,313	21,532	12,103	44,005	87,953	13,442	2,712	-	16,154	31,782	18,777	50,559
2790	TIERRA Y MONTES SWCD	344,896	13,551	28,297	15,905	33,685	91,438	17,665	3,564	-	21,229	41,766	19,102	60,868
2800	TIJERAS VILLAGE OF	166,264	6,533	13,641	7,667	19,259	47,100	8,516	1,718	100,946	111,180	20,134	(19,931)	203
2810	TUCUMCARI CITY OF	4,350,352	170,939	356,920	200,616	89,750	818,225	222,812	44,955	218,427	486,194	526,822	(18,694)	508,128
2830	WAGON MOUND VILLAGE OF	142,904	5,616	11,724	6,590	19,113	43,043	7,319	1,477	1,069	9,865	17,306	11,869	29,175
2840	WILLIAMSBURG VILLAGE OF	108,552	4,265	8,906	5,006	12,240	30,417	5,559	1,122	315	6,996	13,146	4,494	17,640
2850	EUNICE CITY OF	2,444,497	96,052	200,556	112,728	28,731	438,067	125,200	25,261	578,464	728,925	296,026	(194,179)	101,847
2860	NORTHWEST NM COUNCIL OF GOVERNMENTS	601,849	23,649	49,378	27,754	102,846	203,627	30,825	6,219	20,524	57,568	72,883	21,581	94,464
2870	NORTHWEST NM REGIONAL SOLID WASTE AUTH	1,955,322	76,832	160,422	90,169	48,623	376,046	100,145	20,206	33,667	154,018	236,787	23,423	260,210
2880	MELROSE VILLAGE OF	192,372	7,559	15,783	8,871	16,318	48,531	9,853	1,988	-	11,841	23,296	7,740	31,036
2900	ANGEL FIRE VILLAGE OF	2,911,685	114,410	238,886	134,272	174,662	662,230	149,128	30,088	15,154	194,370	352,602	55,554	408,156
2910	TIMBERON WATER AND SANITATION DISTRICT	104,430	4,103	8,568	4,816	8,429	25,916	5,349	1,079	25,498	31,926	12,646	(2,211)	10,435
2920	MOSQUERO VILLAGE OF	50,841	1,997	4,171	2,345	8,065	16,578	2,604	525	11,049	14,178	6,157	1,276	7,433
2930	EAGLE NEST VILLAGE OF	318,788	12,526	26,155	14,701	25,311	78,693	16,328	3,294	-	19,622	38,605	12,100	50,705
2940	EMW GAS ASSOCIATION	1,233,928	48,486	101,236	56,902	7,262	213,886	63,198	12,751	6,386	82,335	149,427	3,400	152,827
2950	SUNLAND PARK CITY OF	1,717,606	67,491	140,919	79,207	125,538	413,155	87,971	17,749	-	105,720	208,000	79,186	287,186
2960	HAGERMAN TOWN OF	248,709	9,773	20,405	11,469	5,053	46,700	12,738	2,570	4,057	19,365	30,118	2,277	32,395
2970	SANTA CLARA VILLAGE OF	377,873	14,848	31,002	17,426	158,135	221,411	19,353	3,905	-	23,258	45,760	73,490	119,250
2980	ARTESIA CITY OF	4,094,772	160,897	335,951	188,830	152,305	837,983	209,722	42,314	149,078	401,114	495,872	11,689	507,561
2990	MAXWELL VILLAGE OF	98,934	3,888	8,117	4,562	1,262	17,829	5,067	1,022	34,365	40,454	11,981	(11,988)	(7)
2995	MAXWELL HOUSING AUTHORITY	16,489	648	1,353	760	10,199	12,960	845	170	-	1,015	1,997	3,553	5,550
3000	KIRTLAND, TOWN OF	15,115	594	1,240	697	9,349	11,880	774	156	-	930	1,830	3,257	5,087
3010	BERNALILLO COUNTY	142,279,588	5,590,627	11,673,182	6,561,202	-	23,825,011	7,287,145	1,470,266	7,851,538	16,608,949	17,229,885	(3,628,661)	13,601,224
3020	CATRON COUNTY	1,820,662	71,540	149,374	83,960	77,488	382,362	93,249	18,814	28,633	140,696	220,480	19,325	239,805
3030	CHAVES COUNTY	15,472,192	607,953	1,269,400	713,498	281,355	2,872,206	792,441	159,884	220,977	1,173,302	1,873,664	82,023	1,955,687
3040	CIBOLA COUNTY	6,733,014	264,562	552,403	310,492	225,519	1,352,976	344,845	69,577	115,154	529,576	815,360	56,924	872,284
3050	COLFAX COUNTY	3,689,417	144,970	302,694	170,137	23,996	641,797	188,961	38,125	158,615	385,701	446,784	(45,001)	401,783
3060	CURRY COUNTY	7,723,730	303,490	633,685	356,179	283,410	1,576,764	395,587	79,814	88,176	563,577	935,334	58,318	993,652
3070	DE BACA COUNTY	1,455,155	57,178	119,387	67,104	17,996	261,665	74,529	15,037	111,443	201,009	176,218	(26,421)	149,797
3090	DONA ANA COUNTY	39,586,003	1,555,462	3,247,793	1,825,503	958,496	7,587,254	2,027,480	409,067	370,993	2,807,540	4,793,817	126,929	4,920,746
3100	EDDY COUNTY	23,252,259	913,656	1,907,708	1,072,275	1,144,496	5,038,135	1,190,913	240,280	-	1,431,193	2,815,820	639,095	3,454,915
3110	GRANT COUNTY	7,990,302	313,965	655,556	368,472	-	1,337,993	409,240	82,569	139,241	631,050	967,616	(92,400)	875,216
3120	GUADALUPE COUNTY	2,067,998	81,258	169,667	95,365	-	346,290	105,917	21,370	77,261	204,548	250,432	(36,533)	213,899
3130	HARDING COUNTY	905,522	35,580	74,293	41,758	-	151,631	46,379	9,357	53,620	109,356	109,658	(25,430)	84,228
3140	HIDALGO COUNTY	3,198,869	125,694	262,448	147,515	520,927	1,056,584	163,837	33,056	-	196,893	387,379	204,075	591,454
3150	LEA COUNTY	17,008,419	668,316	1,395,438	784,341	410,034	3,258,129	871,121	175,759	227,776	1,274,656	2,059,699	171,222	2,230,921
3160	LINCOLN COUNTY	4,706,240	184,923	386,119	217,028	144,937	933,007	241,039	48,633	73,748	363,420	569,920	50,565	620,485
3170	LOS ALAMOS COUNTY	45,314,561	1,780,557	3,717,786	2,089,674	1,739,764	9,327,781	2,320,880	468,264	115,152	2,904,296	5,487,538	524,368	6,011,906
3180	LUNA COUNTY	10,699,997	420,438	877,870	493,429	110,621	1,902,358	548,022	110,570	23,292	681,884	1,295,757	35,572	1,331,329
3200	MCKINLEY COUNTY	13,066,170	513,412	1,072,000	602,545	370,045	2,558,002	669,211	135,021	710,350	1,514,582	1,582,297	15,677	1,597,974
3210	MORA COUNTY	1,512,867	59,445	124,122	69,766	176,596	429,929	77,485	15,633	-	93,118	183,206	67,351	250,557
3220	OTERO COUNTY	10,199,830	400,785	836,834	470,364	-	1,707,983	522,406	105,401	288,996	916,803	1,235,187	(156,238)	1,078,949
3230	QUAY COUNTY	3,108,179	122,131	255,007	143,333	220,337	740,808	159,192	32,119	34,731	226,042	376,397	73,760	450,157
3240	RIO ARRIBA COUNTY	17,024,908	668,964	1,396,791	785,101	-	2,850,856	871,966	175,929	839,231	1,887,126	2,061,696	(338,187)	1,723,509
3250	ROOSEVELT COUNTY	3,508,038	137,842	287,813	161,773	178,481	765,909	179,671	36,251	256,534	472,456	424,819	(71,645)	353,174
3260	SAN JUAN COUNTY	37,882,137	1,488,512	3,108,001	1,746,929	-	6,343,442	1,940,213	391,460	1,446,750	3,778,423	4,587,481	(661,797)	3,925,684
3270	SAN MIGUEL COUNTY	6,173,762	242,587	506,520	284,702	235,977	1,269,786	316,202	63,797	24,943	404,942	747,635	69,309	816,944
3280	SANDOVAL COUNTY	23,822,505	936,064	1,954,493	1,098,571	50,144	4,039,272	1,220,119	246,173	151,737	1,618,029	2,884,876	(78,895)	2,805,981
3290	SANTA FE COUNTY	47,906,085	1,882,386	3,930,405	2,209,182	176,634	8,198,607	2,453,610	495,044	482,566	3,431,220	5,801,369	(109,793)	5,691,576
3300	SIERRA COUNTY	3,339,025	131,201	273,947	153,979	109,638	668,765	171,015	34,504	157,450	362,969	404,352	(50,652)	353,700
3310	SOCORRO COUNTY	4,876,626	191,618	400,098	224,885	192,940	1,009,541	249,767	50,393	63,465	363,625	590,553	29,668	620,221
3320	TAOS COUNTY	17,420,644	684,514	1,429,259	803,350	1,333,008	4,250,131	892,234	180,019	129,769	1,202,022	2,109,619	430,953	2,540,572
3330	TORRANCE COUNTY	4,377,833	172,019	359,175	201,883	92,036	825,113	224,220	45,239	-	269,459	530,150	43,233	573,383

*Allocations are estimated based on available information.
Amounts may not sum to totals due to rounding.

New Mexico PERA
Schedule of Pension Amounts by Employer
PERA Fund - Municipal General Division
As of and for the year ended 6/30/2017

Employer Code	Employer	2017 Net Pension Liability	Deferred Outflows of Resources: Difference Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Outflows of Resources: Change of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Change of Assumptions	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Pension Expense: Proportionate Share of Plan Pension Expense	Pension Expense: Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Total Employer Pension Expense
	Municipal General	**$ 1,374,084,582**	**$ 53,992,248**	**$ 112,735,348**	**$ 63,365,708**	**$ 30,427,239**	**$ 260,520,543**	**$ 70,376,599**	**$ 14,199,291**	**$ 30,435,325**	**$ 115,011,215**	**$ 166,399,970**	**$ -**	**$ 166,399,970**
3340	UNION COUNTY	$ 1,822,036	$ 71,594	$ 149,487	$ 84,023	$ 28,152	$ 333,256	$ 93,320	$ 18,828	$ 14,449	$ 126,597	$ 220,646	$ 9,809	$ 230,455
3350	VALENCIA COUNTY	11,830,868	464,873	970,651	545,579	1,093,732	3,074,835	605,942	122,256	121,244	849,442	1,432,704	367,716	1,800,420
3360	DE BACA FAMILY PRACTICE CLINIC, INC.	2,885,578	113,384	236,744	133,068	108,955	592,151	147,790	29,819	32,836	210,445	349,440	19,466	368,906
3370	SOUTHWEST SOLID WASTE	540,015	21,219	44,305	24,903	-	90,427	27,658	5,580	40,436	73,674	65,395	(16,127)	49,268
3380	S S C A F C A	1,273,776	50,050	104,506	58,740	48,428	261,724	65,239	13,163	-	78,402	154,253	24,316	178,569
3390	CHAVES SOIL AND WATER CONS DIST	120,919	4,751	9,921	5,576	6,800	27,048	6,193	1,250	-	7,443	14,643	3,018	17,661
3400	RIO ARRIBA COUNTY HOUSING AUTHORITY	185,501	7,290	15,219	8,554	7,382	38,445	9,501	1,917	11,758	23,176	22,464	(412)	22,052
3410	TAOS SOIL AND WATER CONSERVATION DIST	508,411	19,978	41,712	23,445	32,956	118,091	26,039	5,254	-	31,293	61,568	22,385	83,953
3420	SIERRA SOIL AND WATER CONSERVATION DIST	116,797	4,589	9,583	5,386	16,737	36,295	5,982	1,207	22,947	30,136	14,144	962	15,106
3430	ESTANCIA VALLEY SOLID WASTE AUTHORITY	895,904	35,204	73,503	41,314	31,935	181,956	45,885	9,258	2,673	57,816	108,493	17,184	125,677
3440	GREENTREE SOLID WASTE AUTHORITY	660,935	25,970	54,226	30,479	7,481	118,156	33,851	6,830	78,800	119,481	80,038	(30,478)	49,560
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	3,701,784	145,455	303,709	170,707	525,052	1,144,923	189,594	38,253	1,262	229,109	448,282	221,459	669,741
3460	ELEPHANT BUTTE IRRIGATION DISTRICT	5,055,258	198,638	414,753	233,122	393,804	1,240,317	258,916	52,239	-	311,155	612,185	150,572	762,757
3470	SOCORRO SOIL AND WATER DISTRICT	158,020	6,209	12,965	7,287	534	26,995	8,093	1,633	315	10,041	19,136	(1)	19,135
3480	CIUDAD SOIL AND WATER CONSERVATION	43,970	1,727	3,608	2,028	10,199	17,562	2,252	454	12,265	14,971	5,325	(5,168)	157
3490	ELEPHANT BUTTE IRRIGATION DISTRICT	1,514,241	59,500	124,234	69,829	143,272	396,835	77,555	15,648	-	93,203	183,373	83,668	267,041
4000	WILLARD VILLAGE OF	17,863	701	1,466	824	850	3,841	914	185	10,104	11,203	2,163	(7,918)	(5,755)
4010	SOUTH CENTRAL COUNCIL OF GOG	887,659	34,879	72,827	40,934	207,453	356,093	45,463	9,173	4,104	58,740	107,494	79,788	187,282
4020	ELEPHANT BUTTE CITY OF	479,555	18,843	39,345	22,115	32,200	112,503	24,561	4,956	2,525	32,042	58,074	9,374	67,448
4030	ANTHONY WATER AND SANITATION DIST.	571,619	22,461	46,898	26,360	20,524	116,243	29,277	5,907	20,474	55,658	69,222	7,883	77,105
4040	LOVING VILLAGE OF	553,757	21,760	45,432	25,536	31,530	124,258	28,362	5,722	21,126	55,210	67,059	6,991	74,050
4050	VAUGHN TOWN OF	234,968	9,232	19,278	10,836	14,964	54,310	12,034	2,428	5,100	19,562	28,454	5,382	33,836
4060	EL PRADO WATER AND SANITATION DIST	160,768	6,317	13,190	7,414	18,506	45,427	8,234	1,661	6,413	16,308	19,469	7,633	27,102
4070	EDGEWOOD SOIL AND WATER CONSERV DIST	156,646	6,155	12,852	7,224	14,017	40,248	8,023	1,619	-	9,642	18,970	8,712	27,682
4090	BAYARD HOUSING AUTHORITY	158,020	6,209	12,965	7,287	4,810	31,271	8,093	1,633	19,523	29,249	19,136	(5,675)	13,461
4100	CLOVIS CITY OF HOUSING AUTHORITY	632,079	24,837	51,858	29,148	11,049	116,892	32,373	6,532	11,269	50,174	76,544	(5,134)	71,410
4110	CUBA HOUSING AUTHORITY	63,208	2,483	5,186	2,915	7,527	18,111	3,237	653	3,207	7,097	7,654	1,823	9,477
4130	FT. SUMNER VILLAGE OF HOUSING AUTH.	159,394	6,264	13,077	7,350	4,275	30,966	8,164	1,647	7,431	17,242	19,302	(836)	18,466
4140	GALLUP CITY OF HOUSING AUTHORITY	763,991	30,020	62,681	35,231	33,905	161,837	39,129	7,895	-	47,024	92,518	14,887	107,405
4150	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	1,423,552	55,936	116,794	65,647	78,030	316,407	72,911	14,710	1,262	88,883	172,390	29,566	201,956
4160	LORDSBURG CITY HOUSING AUTHORITY	137,408	5,398	11,274	6,337	-	23,009	7,038	1,420	15,738	24,196	16,640	(7,274)	9,366
4170	RATON CITY OF HOUSING AUTHORITY	446,577	17,547	36,639	20,594	7,649	82,429	22,872	4,615	9,422	36,909	54,080	(3,746)	50,334
4180	T OR C CITY OF HOUSING AUTHORITY	1,225,684	48,161	100,560	56,522	85,917	291,160	62,776	12,666	63,149	138,591	148,429	(19,735)	128,694
4200	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	52,215	2,052	4,284	2,408	-	8,744	2,674	540	-	3,214	6,323	-	6,323
4215	NORTHERN REGIONAL HOUSING AUTHORITY	994,838	39,091	81,620	45,877	393,423	560,011	50,953	10,280	-	61,233	120,474	196,612	317,086
4245	PERALTA TOWN OF	173,134	6,803	14,205	7,984	94,784	123,776	8,868	1,789	-	10,657	20,966	35,736	56,702
4250	RED RIVER TOWN OF	1,824,784	71,701	149,713	84,150	9,277	314,841	93,460	18,857	57,715	170,032	220,979	(20,862)	200,117
4260	SANTA FE CITY OF HOUSING AUTHORITY	2,076,242	81,582	170,343	95,746	22,098	369,769	106,339	21,455	176,027	303,821	251,430	(99,657)	151,773
4270	SANTA FE CITY SOLID WASTE MANAGEMENT	2,605,264	102,370	213,746	120,141	59,064	495,321	133,434	26,922	115,965	276,321	315,494	(13,783)	301,711
4290	EDGEWOOD TOWN OF	1,069,038	42,006	87,708	49,299	28,149	207,162	54,753	11,047	25,652	91,452	129,459	8,243	137,702
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	2,250,750	88,439	184,661	103,793	164,544	541,437	115,277	23,258	-	138,535	272,563	73,531	346,094
4320	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	199,243	7,829	16,347	9,188	20,470	53,834	10,205	2,059	4,810	17,074	24,128	6,445	30,573
4330	POJOAQUE VALLEY IRRIGATION DISTRICT	59,086	2,321	4,848	2,725	-	9,894	3,026	611	16,491	20,128	7,155	(6,664)	491
4340	CARLSBAD IRRIGATION DISTRICT	1,014,074	39,846	83,199	46,764	32,296	202,105	51,938	10,479	53,727	116,144	122,803	(26,706)	96,097
4350	COLUMBUS VILLAGE OF	441,081	17,332	36,188	20,340	16,443	90,303	22,591	4,558	11,898	39,047	53,414	8,686	62,100
4370	LOVINGTON CITY OF	1,629,664	64,035	133,704	75,152	525,006	797,897	83,467	16,840	-	100,307	197,350	309,284	506,634
4380	ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY	51,278,088	2,014,883	4,207,058	2,364,681	326,366	8,912,988	2,626,314	529,889	327,070	3,483,273	6,209,714	(63,163)	6,146,551
4390	SAN JUAN WATER COMMISSION	355,888	13,984	29,198	16,412	61,802	121,396	18,227	3,678	94,055	115,960	43,098	(16,866)	26,232
4400	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	379,248	14,902	31,115	17,489	5,100	68,606	19,424	3,919	20,308	43,651	45,926	(7,939)	37,987
4410	CARRIZOZO SOIL & WATER CONSERVATION DIST.	-	-	-	-	632	632	-	-	7,579	7,579	-	(2,891)	(2,891)
4420	UPPER HONDO SOIL & WATER CONSERVATION DIST.	101,682	3,996	8,342	4,689	5,367	22,394	5,208	1,051	12,678	18,937	12,314	(817)	11,497
4430	CARRIZOZO TOWN OF	126,416	4,967	10,372	5,830	315	21,484	6,475	1,306	10,154	17,935	15,309	(4,601)	10,708
4440	TULAROSA VILLAGE OF	710,402	27,914	58,284	32,760	2,647	121,605	36,385	7,341	48,445	92,171	86,029	(15,085)	70,944
4450	WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT	27,481	1,080	2,255	1,267	-	4,602	1,408	284	3,401	5,093	3,328	(1,616)	1,712
4460	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	1,100,641	43,248	90,301	50,756	24,384	208,689	56,371	11,374	6,315	74,060	133,286	4,543	137,829
4470	ELDORADO AREA WATER AND SANITATION DISTRICT	299,550	11,770	24,576	13,814	33,997	84,157	15,343	3,095	3,620	22,058	36,275	9,797	46,072
4480	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA)	1,312,251	51,563	107,662	60,514	270,577	490,316	67,210	13,560	-	80,770	158,912	119,254	278,166
4490	TAOS SKI VALLEY	807,962	31,748	66,288	37,259	121,969	257,264	41,382	8,349	-	49,731	97,843	60,811	158,654
4500	ANTHONY CITY OF	615,590	24,189	50,505	28,388	161,927	265,009	31,529	6,361	1,262	39,152	74,547	58,103	132,650
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY	754,372	29,641	61,892	34,788	58,283	184,604	38,637	7,795	-	46,432	91,354	22,563	113,917
4520	SPRINGER HOUSING AUTHORITY	192,372	7,559	15,783	8,871	14,449	46,662	9,853	1,988	2,112	13,953	23,296	3,494	26,790
4530	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASS	71,453	2,808	5,862	3,295	315	12,280	3,660	738	2,769	7,167	8,653	(846)	7,807
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	931,629	36,606	76,435	42,962	48,458	204,461	47,715	9,627	61,193	118,535	112,819	12,530	125,349
4560	ALBUQUERQUE HOUSING AUTHORITY	4,417,682	173,585	362,444	203,721	1,298,312	2,038,062	226,260	45,651	-	271,911	534,976	833,747	1,368,723

*Allocations are estimated based on available information.
Amounts may not sum to totals due to rounding.

New Mexico PERA
Schedule of Pension Amounts by Employer
PERA Fund - Municipal General Division
As of and for the year ended 6/30/2017

Employer Code	Employer	2017 Net Pension Liability	Deferred Outflows of Resources: Difference Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Outflows of Resources: Change of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Change of Assumptions	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Pension Expense: Proportionate Share of Plan Pension Expense	Pension Expense: Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Total Employer Pension Expense
	Municipal General	**$ 1,374,084,582**	**$ 53,992,248**	**$ 112,735,348**	**$ 63,365,708**	**$ 30,427,239**	**$ 260,520,543**	**$ 70,376,599**	**$ 14,199,291**	**$ 30,435,325**	**$ 115,011,215**	**$ 166,399,970**	**$ -**	**$ 166,399,970**
4570	MID-REGION COUNCIL OF GOVERNMENTS	$ 8,975,521	$ 352,677	$ 736,387	$ 413,905	$ 3,611,876	$ 5,114,845	$ 459,700	$ 92,750	$ -	$ 552,450	$ 1,086,925	$ 1,685,730	$ 2,772,655
4580	A M A F C A	2,313,958	90,923	189,846	106,708	908,769	1,296,246	118,514	23,912	-	142,426	280,218	431,723	711,941
	ROUNDING	10,997	426	900	504	-	1,830	562	112	-	674	1,329	2,883	4,212
	TOTAL	$ 1,374,084,582	$ 53,992,248	$ 112,735,348	$ 63,365,708	$ 30,427,239	$ 260,520,543	$ 70,376,599	$ 14,199,291	$ 30,435,325	$ 115,011,215	$ 166,399,970	$ -	$ 166,399,970

*Allocations are estimated based on available information.
Amounts may not sum to totals due to rounding.

New Mexico PERA
Schedule of Pension Amounts by Employer
PERA Fund-Municipal Police Division
As of and for the year ended 6/30/2017

Employer Code	Employer	2017 Net Pension Liability	Deferred Outflows of Resources: Difference Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Outflows of Resources: Change of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Change of Assumptions	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Pension Expense: Proportionate Share of Plan Pension Expense	Pension Expense: Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Total Employer Pension Expense
	Municipal Police	**$ 555,565,548**	**$ 33,742,321**	**$ 44,743,191**	**$ 33,054,271**	**$ 15,825,761**	**$ 127,365,544**	**$ 103,801,972**	**$ 12,918,744**	**$ 15,826,089**	**$ 132,546,805**	**$ 68,297,326**	**$ -**	**$ 68,297,326**
						Employer Allocation								
2010	ALAMOGORDO CITY OF	$ 6,610,119	$ 401,466	$ 532,354	$ 393,280	$ 31,133	$ 1,358,233	$ 1,235,036	$ 153,707	$ 376,405	$ 1,765,148	$ 812,602	$ (234,868)	$ 577,734
2020	ALBUQUERQUE CITY OF (REGULAR)	155,918,916	9,469,749	12,557,132	9,276,648	1,846,086	33,149,615	29,131,919	3,625,633	3,285,714	36,043,266	19,167,576	(811,262)	18,356,314
2040	AZTEC CITY OF	2,025,036	122,991	163,089	120,483	2,364	408,927	378,358	47,089	72,602	498,049	248,944	(52,114)	196,830
2050	BAYARD CITY OF	548,899	33,337	44,206	32,658	26,338	136,539	102,556	12,764	19,390	134,710	67,478	1,883	69,361
2060	BELEN CITY OF	2,407,266	146,206	193,872	143,224	165,909	649,211	449,774	55,977	41,459	547,210	295,932	26,560	322,492
2080	BERNALILLO TOWN OF	3,016,721	183,220	242,956	179,485	147,178	752,839	563,644	70,149	27,192	660,985	370,854	68,455	439,309
2090	BLOOMFIELD CITY OF	2,726,716	165,607	219,600	162,230	45,486	592,923	509,460	63,405	333,223	906,088	335,203	(133,442)	201,761
2100	BOSQUE FARMS VILLAGE OF	1,500,583	91,138	120,851	89,280	25,854	327,123	280,369	34,894	50,070	365,333	184,471	(11,857)	172,614
2110	CARLSBAD CITY OF	11,552,430	701,637	930,390	687,331	699,695	3,019,053	2,158,459	268,632	-	2,427,091	1,420,175	351,234	1,771,409
2140	CIMARRON VILLAGE OF	133,892	8,132	10,783	7,966	-	26,881	25,017	3,113	16,941	45,071	16,460	(8,259)	8,201
2160	CLAYTON TOWN OF	806,125	48,960	64,922	47,962	4,335	166,179	150,617	18,745	39,807	209,169	99,099	(27,489)	71,610
2170	CLOUDCROFT VILLAGE OF	346,118	21,021	27,875	20,593	54,264	123,753	64,669	8,048	37,045	109,762	42,549	19,278	61,827
2180	CLOVIS CITY OF	3,898,959	236,803	314,008	231,975	173,894	956,680	728,482	90,664	103,580	922,726	479,311	(20,072)	459,239
2190	CUBA VILLAGE OF	492,231	29,896	39,642	29,286	41,488	140,312	91,969	11,446	-	103,415	60,511	19,586	80,097
2210	DEMING CITY OF	3,944,515	239,570	317,677	234,685	68,204	860,136	736,994	91,723	204,535	1,033,252	484,911	(38,079)	446,832
2230	DEXTER TOWN OF	525,565	31,921	42,327	31,269	61,472	166,989	98,197	12,221	26,333	136,751	64,609	17,968	82,577
2270	ELIDA TOWN OF	77,224	4,690	6,219	4,595	1,790	17,294	14,428	1,796	33,733	49,957	9,493	(12,789)	(3,296)
2290	ESPANOLA CITY OF	2,701,716	164,089	217,586	160,743	189,952	732,370	504,789	62,824	30,138	597,751	332,130	49,692	381,822
2300	ESTANCIA TOWN OF	345,006	20,953	27,786	20,527	49,554	118,820	64,461	8,023	30,083	102,567	42,413	10,607	53,020
2310	FARMINGTON CITY OF	20,445,924	1,241,785	1,646,639	1,216,463	332,760	4,437,647	3,820,120	475,436	680,992	4,976,548	2,513,478	(49,633)	2,463,845
2330	GALLUP CITY OF	8,201,814	498,138	660,544	487,980	96,743	1,743,405	1,532,429	190,719	463,059	2,186,207	1,008,273	(88,699)	919,574
2350	GRANTS CITY OF	2,104,483	127,816	169,487	125,210	166,100	588,613	393,202	48,936	137,932	580,070	258,710	64,638	323,348
2360	HATCH VILLAGE OF	777,236	47,205	62,596	46,243	81,128	237,172	145,219	18,073	38,889	202,181	95,548	52,065	147,613
2370	HOBBS CITY OF	15,745,839	956,325	1,268,112	936,824	758,278	3,919,539	2,941,956	366,143	161,184	3,469,283	1,935,683	387,335	2,323,018
2380	JAL CITY OF	440,563	26,758	35,481	26,212	65,531	153,982	82,315	10,245	-	92,560	54,160	30,152	84,312
2390	JEMEZ SPRINGS VILLAGE OF	65,557	3,982	5,280	3,900	25,376	38,538	12,249	1,524	16,284	30,057	8,059	2,565	10,624
2400	LAS CRUCES CITY OF	27,220,489	1,653,239	2,192,237	1,619,527	-	5,465,003	5,085,881	632,967	401,964	6,120,812	3,346,296	(233,860)	3,112,436
2410	LAS VEGAS CITY OF	4,089,518	248,377	329,355	243,312	251,431	1,072,475	764,086	95,095	208,059	1,067,240	502,737	(31,573)	471,164
2420	LOGAN VILLAGE OF	292,783	17,781	23,580	17,420	26,637	85,418	54,704	6,808	19,151	80,663	35,993	1,141	37,134
2430	LORDSBURG CITY OF	1,070,019	64,988	86,175	63,663	48,867	263,693	199,922	24,882	36,513	261,317	131,541	(9,936)	121,605
2440	LOS LUNAS VILLAGE OF	4,780,642	290,353	385,015	284,432	287,515	1,247,315	893,216	111,166	99,862	1,104,244	587,698	32,193	619,891
2460	MAGDALENA VILLAGE OF	149,447	9,076	12,036	8,892	32,952	62,956	27,923	3,475	-	31,398	18,372	14,536	32,908
2470	MESILLA TOWN OF	737,791	44,810	59,419	43,896	67,654	215,779	137,849	17,156	-	155,005	90,699	45,506	136,205
2490	MILAN VILLAGE OF	382,785	23,249	30,828	22,774	44,245	121,096	71,520	8,901	-	80,421	47,057	21,095	68,152
2500	MORIARTY CITY OF	1,043,907	63,402	84,072	62,109	77,054	286,637	195,044	24,274	31,130	250,448	128,331	7,050	135,381
2510	MOUNTAINAIR TOWN OF	118,336	7,187	9,530	7,041	9,634	33,392	22,110	2,752	717	25,579	14,547	3,461	18,008
2550	PORTALES CITY OF	2,763,383	167,834	222,553	164,412	122,168	676,967	516,311	64,258	137,144	717,713	339,711	47,854	387,565
2560	QUESTA VILLAGE OF	292,783	17,781	23,580	17,420	41,358	100,139	54,704	6,808	957	62,469	35,993	28,221	64,214
2570	RATON CITY OF	1,623,362	98,594	130,740	96,585	17,360	343,279	303,309	37,749	90,641	431,699	199,565	(18,992)	180,573
2620	RIO RANCHO CITY OF	18,010,324	1,093,859	1,450,485	1,071,553	146,829	3,762,726	3,365,052	418,800	66,401	3,850,253	2,214,063	93,342	2,307,405
2630	ROSWELL CITY OF	11,719,100	711,760	943,813	697,247	238,782	2,591,602	2,189,599	272,508	1,073,508	3,535,615	1,440,664	(249,751)	1,190,913
2650	RUIDOSO DOWNS THE CITY OF	766,680	46,564	61,746	45,615	88,337	242,262	143,247	17,828	170,549	331,624	94,250	(28,100)	66,150
2660	RUIDOSO VILLAGE OF	3,699,511	224,690	297,945	220,108	137,892	880,635	691,217	86,026	40,220	817,463	454,792	15,751	470,543
2680	SAN YSIDRO VILLAGE OF	62,779	3,813	5,056	3,735	927	13,531	11,729	1,460	-	13,189	7,718	675	8,393
2690	SANTA FE CITY OF	26,273,806	1,595,741	2,115,995	1,563,203	958,828	6,233,767	4,909,003	610,953	633,895	6,153,851	3,229,917	(3,081)	3,226,836
2710	SANTA ROSA CITY OF	743,902	45,181	59,911	44,260	65,016	214,368	138,991	17,298	69,361	225,650	91,450	17,078	108,528
2720	SILVER CITY TOWN OF	3,682,844	223,677	296,603	219,117	-	739,397	688,104	85,638	196,501	970,243	452,743	(122,055)	330,688
2730	SOCORRO CITY OF	1,637,807	99,472	131,903	97,444	-	328,819	306,009	38,084	119,280	463,373	201,341	(62,763)	138,578
2750	SPRINGER TOWN OF	130,003	7,895	10,470	7,735	26,919	53,019	24,290	3,023	13,166	40,479	15,982	8,264	24,246
2760	T OR C CITY OF	1,485,027	90,193	119,599	88,354	44,138	342,284	277,462	34,532	89,551	401,545	182,559	(29,957)	152,602
2770	TAOS TOWN OF	2,707,827	164,460	218,078	161,107	42,563	586,208	505,931	62,966	24,598	593,495	332,881	1,081	333,962
2780	TEXICO CITY OF	145,003	8,807	11,678	8,627	20,109	49,221	27,092	3,372	24,903	55,367	17,826	176	18,002
2810	TUCUMCARI CITY OF	1,209,466	73,457	97,406	71,959	51,469	294,291	225,977	28,124	174,762	428,863	148,683	(55,207)	93,476
2850	EUNICE CITY OF	1,143,354	69,442	92,081	68,026	-	229,549	213,624	26,587	251,048	491,259	140,556	(100,009)	40,547
2880	MELROSE VILLAGE OF	-	-	-	-	-	-	-	-	-	-	-	-	-
2900	ANGEL FIRE VILLAGE OF	574,455	34,890	46,264	34,178	50,112	165,444	107,331	13,358	9,090	129,779	70,619	11,564	82,183
2950	SUNLAND PARK CITY OF	1,865,590	113,307	150,248	110,996	14,050	388,601	348,567	43,381	114,548	506,496	229,342	(33,751)	195,591
2960	HAGERMAN TOWN OF	478,342	29,052	38,524	28,460	2,972	99,008	89,374	11,123	7,421	107,918	58,804	(1,683)	57,121
2980	ARTESIA CITY OF	4,838,420	293,862	389,668	287,870	277,541	1,248,941	904,012	112,509	202,957	1,219,478	594,801	72,675	667,476
3010	BERNALILLO COUNTY	49,049,215	2,979,009	3,950,242	2,918,262	972,766	10,820,279	9,164,365	1,140,557	733,989	11,038,911	6,029,766	31,392	6,061,158
3020	CATRON COUNTY	841,682	51,120	67,786	50,077	65,384	234,367	157,260	19,572	17,768	194,600	103,470	13,816	117,286
3030	CHAVES COUNTY	5,021,202	304,963	404,389	298,745	207,421	1,215,518	938,162	116,760	5,911	1,060,833	617,271	144,233	761,504
3040	CIBOLA COUNTY	1,958,368	118,942	157,720	116,516	122,798	515,976	365,902	45,539	106,405	517,846	240,748	37,854	278,602

* Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

New Mexico PERA
Schedule of Pension Amounts by Employer
PERA Fund-Municipal Police Division
As of and for the year ended 6/30/2017

			Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
Employer Code	Employer	2017 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
	Municipal Police	**$ 555,565,548**	**$ 33,742,321**	**$ 44,743,191**	**$ 33,054,271**	**$ 15,825,761**	**$ 127,365,544**	**$ 103,801,972**	**$ 12,918,744**	**$ 15,826,089**	**$ 132,546,805**	**$ 68,297,326**	**$ -**	**$ 68,297,326**
3050	COLFAX COUNTY	$ 1,187,799	$ 72,141	$ 95,661	$ 70,670	$ 74,422	$ 312,894	$ 221,929	$ 27,620	$ 27,822	$ 277,371	$ 146,020	$ 12,681	$ 158,701
3060	CURRY COUNTY	2,075,037	126,027	167,116	123,458	56,749	473,350	387,700	48,252	42,862	478,814	255,091	(6,265)	248,826
3070	DE BACA COUNTY	419,452	25,476	33,781	24,956	30,642	114,855	78,370	9,754	110,744	198,868	51,564	(49,008)	2,556
3090	DONA ANA COUNTY	17,282,534	1,049,657	1,391,871	1,028,252	408,888	3,878,668	3,229,072	401,876	260,960	3,891,908	2,124,593	30,166	2,154,759
3100	EDDY COUNTY	8,682,378	527,325	699,247	516,572	406,162	2,149,306	1,622,217	201,894	630,942	2,455,053	1,067,351	51,908	1,119,259
3110	GRANT COUNTY	4,382,301	266,160	352,934	260,732	-	879,826	818,790	101,903	177,059	1,097,752	538,729	(68,818)	469,911
3120	GUADALUPE COUNTY	638,901	38,804	51,455	38,012	22,722	150,993	119,372	14,857	12,398	146,627	78,542	(1,103)	77,439
3130	HARDING COUNTY	190,003	11,540	15,302	11,305	26,734	64,881	35,500	4,418	-	39,918	23,358	12,766	36,124
3140	HIDALGO COUNTY	820,015	49,804	66,041	48,788	104,524	269,157	153,212	19,068	13,224	185,504	100,807	26,603	127,410
3150	LEA COUNTY	8,626,266	523,916	694,728	513,234	581,119	2,312,997	1,611,734	200,589	126,996	1,939,319	1,060,453	148,356	1,208,809
3160	LINCOLN COUNTY	3,191,168	193,816	257,005	189,864	59,381	700,066	596,239	74,205	40,591	711,035	392,300	29,890	422,190
3170	LOS ALAMOS COUNTY	6,269,001	380,749	504,882	372,984	330,878	1,589,493	1,171,302	145,775	39,669	1,356,746	770,667	98,851	869,518
3180	LUNA COUNTY	3,509,508	213,150	282,643	208,804	88,098	792,695	655,717	81,608	240,433	977,758	431,434	(68,371)	363,063
3200	MCKINLEY COUNTY	4,353,967	264,439	350,652	259,046	215,695	1,089,832	813,496	101,244	202,060	1,116,800	535,246	16,737	551,983
3210	MORA COUNTY	249,449	15,150	20,090	14,841	16,978	67,059	46,607	5,801	-	52,408	30,665	8,713	39,378
3220	OTERO COUNTY	5,000,646	303,716	402,733	297,521	140,581	1,144,551	934,321	116,282	123,688	1,174,291	614,744	(44,419)	570,325
3230	QUAY COUNTY	693,346	42,110	55,840	41,252	73,833	213,035	129,544	16,123	24,828	170,495	85,235	28,150	113,385
3240	RIO ARRIBA COUNTY	2,658,937	161,490	214,141	158,198	119,016	652,845	496,796	61,829	75,861	634,486	326,871	(15,241)	311,630
3250	ROOSEVELT COUNTY	1,616,140	98,156	130,158	96,155	53,582	378,051	301,960	37,581	40,952	380,493	198,677	27,144	225,821
3260	SAN JUAN COUNTY	14,684,153	891,844	1,182,607	873,657	285,839	3,233,947	2,743,590	341,455	790,831	3,875,876	1,805,167	(261,582)	1,543,585
3270	SAN MIGUEL COUNTY	605,567	36,779	48,770	36,029	81,846	203,424	113,145	14,081	2,616	129,842	74,444	26,732	101,176
3280	SANDOVAL COUNTY	7,134,572	433,319	574,592	424,483	994,899	2,427,293	1,333,024	165,903	171,647	1,670,574	877,074	306,184	1,183,258
3290	SANTA FE COUNTY	12,356,333	750,463	995,133	735,160	112,756	2,593,512	2,308,659	287,326	476,368	3,072,353	1,519,001	(134,877)	1,384,124
3300	SIERRA COUNTY	1,471,138	89,349	118,480	87,528	143,638	438,995	274,867	34,209	28,959	338,035	180,851	56,715	237,566
3310	SOCORRO COUNTY	1,172,243	71,196	94,408	69,745	108,954	344,303	219,022	27,259	-	246,281	144,107	51,529	195,636
3320	TAOS COUNTY	2,338,375	142,022	188,324	139,125	189,952	659,423	436,902	54,375	87,341	578,618	287,463	16,240	303,703
3330	TORRANCE COUNTY	1,022,796	62,120	82,372	60,853	65,294	270,639	191,100	23,783	-	214,883	125,735	35,897	161,632
3340	UNION COUNTY	700,013	42,516	56,376	41,648	16,543	157,083	130,790	16,278	31,527	178,595	86,055	(1,778)	84,277
3350	VALENCIA COUNTY	5,783,437	351,257	465,777	344,095	795,653	1,956,782	1,080,579	134,484	337,737	1,552,800	710,975	269,789	980,764
3490	CORRALES VILLAGE OF	1,379,469	83,782	111,097	82,074	252,499	529,452	257,741	32,077	-	289,818	169,582	127,042	296,624
4040	LOVING VILLAGE OF	381,118	23,147	30,694	22,675	17,521	94,037	71,208	8,862	63,842	143,912	46,852	(11,603)	35,249
4250	RED RIVER TOWN OF	380,007	23,080	30,604	22,609	3,718	80,011	71,001	8,836	21,918	101,755	46,715	(5,516)	41,199
4290	EDGEWOOD TOWN OF	1,005,019	61,040	80,940	59,795	7,025	208,800	187,778	23,370	104,862	316,010	123,550	(32,009)	91,541
4300	CAPITAN VILLAGE OF	212,781	12,923	17,137	12,660	38,380	81,100	39,756	4,948	-	44,704	26,158	20,093	46,251
4370	LOVINGTON CITY OF	1,870,590	113,610	150,650	111,294	27,051	402,605	349,502	43,497	62,144	455,143	229,957	(23,299)	206,658
4430	CARRIZOZO TOWN OF	321,117	19,503	25,862	19,105	10,410	74,880	59,998	7,467	2,154	69,619	39,476	6,884	46,360
4440	TULAROSA VILLAGE OF	325,562	19,772	26,220	19,370	3,856	69,218	60,828	7,570	18,344	86,742	40,022	(4,720)	35,302
4490	TAOS SKI VALLEY	174,447	10,595	14,049	10,379	33,655	68,678	32,594	4,056	1,916	38,566	21,445	11,067	32,512
4500	ANTHONY CITY OF	428,897	26,049	34,542	25,518	103,628	189,737	80,135	9,973	34,234	124,342	52,726	26,127	78,853
	ROUNDING	1,661	107	133	96	-	336	308	38	-	346	206	650	856
	TOTAL	$ 555,565,548	$ 33,742,321	$ 44,743,191	$ 33,054,271	$ 15,825,761	$ 127,365,544	$ 103,801,972	$ 12,918,744	$ 15,826,089	$ 132,546,805	$ 68,297,326	$ -	$ 68,297,326

* Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

New Mexico PERA
Schedule of Pension Amounts by Employer
PERA Fund- Municipal Fire Division
As of and for the year ended 6/30/2017

Employer Code	Employer	2017 Net Pension Liability	Deferred Outflows of Resources: Difference Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Outflows of Resources: Change of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Change of Assumptions	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Pension Expense: Proportionate Share of Plan Pension Expense	Pension Expense: Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
	Municipal Fire	**$ 572,144,539**	**$ 18,681,641**	**$ 21,477,753**	**$ 22,619,160**	**$ 12,489,738**	**$ 75,268,292**	**$ 71,641,930**	**$ 3,587,077**	**$ 12,489,376**	**$ 87,718,383**	**$ 64,792,979**	**$ -**	**64,792,979**
						Employer Allocation								
2010	ALAMOGORDO CITY OF	$ 3,257,791.0	$ 106,374.0	$ 122,294.0	$ 128,793.0	$ 25,854.0	$ 383,315.0	$ 407,929	$ 20,425	$ 6,479	$ 434,833	$ 368,931	$ 11,456	$ 380,387
2020	ALBUQUERQUE CITY OF (REGULAR)	188,737,896	6,162,663	7,085,038	7,461,563	2,621,115	23,330,379	23,633,096	1,183,298	1,330,979	26,147,373	21,373,778	55,861	21,429,639
2060	BELEN CITY OF	1,760,488	57,484	66,087	69,599	109,471	302,641	220,443	11,037	3,215	234,695	199,368	48,080	247,448
2080	BERNALILLO TOWN OF	1,800,539	58,792	67,590	71,182	242,333	439,897	225,457	11,289	-	236,746	203,904	120,477	324,381
2090	BLOOMFIELD CITY OF	1,519,044	49,600	57,023	60,054	253,737	420,414	190,209	9,524	564,321	764,054	172,025	9,211	181,236
2110	CARLSBAD CITY OF	19,405,998	633,644	728,482	767,197	1,262,350	3,391,673	2,429,951	121,666	-	2,551,617	2,197,648	645,971	2,843,619
2160	CLAYTON TOWN OF	702,022	22,922	26,353	27,754	69,245	146,274	87,905	4,401	207,871	300,177	79,501	(81,877)	(2,376)
2180	CLOVIS CITY OF	7,310,291	238,696	274,421	289,005	82,371	884,493	915,369	45,832	155,212	1,116,413	827,860	(23,943)	803,917
2210	DEMING CITY OF	3,704,635	120,964	139,068	146,459	-	406,491	463,882	23,226	133,631	620,739	419,535	(61,404)	358,131
2290	ESPANOLA CITY OF	2,899,628	94,679	108,849	114,634	53,928	372,090	363,082	18,179	16,127	397,388	328,371	31,613	359,984
2310	FARMINGTON CITY OF	22,081,918	721,018	828,934	872,986	213,813	2,636,751	2,765,021	138,443	1,271,558	4,175,022	2,500,685	(295,867)	2,204,818
2330	GALLUP CITY OF	9,271,603	302,736	348,047	366,543	198,676	1,216,002	1,160,957	58,129	531,555	1,750,641	1,049,970	(59,949)	990,021
2350	GRANTS CITY OF	1,633,472	53,336	61,319	64,578	81,418	260,651	204,538	10,241	69,245	284,024	184,984	17,249	202,233
2370	HOBBS CITY OF	17,495,036	571,247	656,747	691,649	108,086	2,027,729	2,190,667	109,686	148,119	2,448,472	1,981,240	1,955	1,983,195
2400	LAS CRUCES CITY OF	35,014,102	1,143,279	1,314,396	1,384,247	1,541,048	5,382,970	4,384,343	219,522	206,176	4,810,041	3,965,201	531,536	4,496,737
2410	LAS VEGAS CITY OF	2,761,169	90,157	103,652	109,160	63,171	366,140	345,744	17,311	240,068	603,123	312,691	(117,638)	195,053
2440	LOS LUNAS VILLAGE OF	2,888,758	94,324	108,441	114,204	53,048	370,017	361,720	18,111	99,780	479,611	327,140	(50,188)	276,952
2470	MESILLA TOWN OF	270,052	8,818	10,137	10,676	401	30,032	33,815	1,693	7,993	43,501	30,582	(2,813)	27,769
2500	MORIARTY CITY OF	321,545	10,500	12,070	12,712	22,302	57,584	40,263	2,016	-	42,279	36,414	10,214	46,628
2530	PECOS VILLAGE OF	42,911	1,401	1,611	1,696	1,959	6,667	5,373	269	4,020	9,662	4,859	(2,488)	2,371
2550	PORTALES CITY OF	4,814,024	157,187	180,714	190,318	200,639	728,858	602,795	30,182	17,684	650,661	545,168	61,824	606,992
2570	RATON CITY OF	2,576,939	84,142	96,736	101,877	91,944	374,699	322,675	16,156	48,189	387,020	291,828	42,441	334,269
2620	RIO RANCHO CITY OF	24,621,668	803,945	924,274	973,393	284,956	2,986,568	3,083,039	154,366	235,701	3,473,106	2,788,301	60,577	2,848,878
2630	ROSWELL CITY OF	19,234,355	628,039	722,039	760,411	498,863	2,609,352	2,408,459	120,590	98,064	2,627,113	2,178,210	109,674	2,287,884
2650	RUIDOSO DOWNS THE CITY OF	152,191	4,969	5,713	6,017	3,721	20,420	19,057	954	8,361	28,372	17,235	(1,630)	15,605
2660	RUIDOSO VILLAGE OF	4,095,982	133,742	153,759	161,931	55,830	505,262	512,884	25,680	57,097	595,661	463,853	23,671	487,524
2690	SANTA FE CITY OF	38,675,254	1,262,823	1,451,832	1,528,987	443,614	4,687,256	4,842,779	242,476	1,617,372	6,702,627	4,379,811	(523,815)	3,855,996
2720	SILVER CITY TOWN OF	4,248,173	138,712	159,472	167,947	-	466,131	531,941	26,634	348,261	906,836	481,088	(195,059)	286,029
2730	SOCORRO CITY OF	2,641,592	86,253	99,163	104,433	1,984	291,833	330,770	16,562	40,099	387,431	299,149	(20,740)	278,409
2770	TAOS TOWN OF	1,575,114	51,430	59,128	62,271	30,784	203,613	197,230	9,875	12,553	219,658	178,375	19,408	197,783
2850	EUNICE CITY OF	492,617	16,085	18,492	19,475	-	54,052	61,684	3,088	264,409	329,181	55,787	(111,690)	(55,903)
2900	ANGEL FIRE VILLAGE OF	466,870	15,244	17,526	18,457	28,037	79,264	58,460	2,927	322,996	384,383	52,871	(108,277)	(55,406)
2950	SUNLAND PARK CITY OF	1,426,928	46,592	53,566	56,412	50,319	206,889	178,675	8,946	11,164	198,785	161,594	30,490	192,084
2980	ARTESIA CITY OF	5,242,561	171,180	196,801	207,259	336,184	911,424	656,455	32,868	54,377	743,700	593,698	140,723	734,421
3010	BERNALILLO COUNTY	59,428,653	1,940,462	2,230,894	2,349,452	2,033,717	8,554,525	7,441,447	372,590	1,882,876	9,696,913	6,730,047	1,340	6,731,387
3090	DONA ANA COUNTY	3,274,383	106,916	122,917	129,449	67,714	426,996	410,007	20,529	40,690	471,226	370,810	15,266	386,076
3100	EDDY COUNTY	1,347,401	43,995	50,580	53,268	627,909	775,752	168,716	8,448	-	177,164	152,587	289,110	441,697
3170	LOS ALAMOS COUNTY	42,952,607	1,402,487	1,612,399	1,698,088	75,023	4,787,997	5,378,374	269,293	1,012,102	6,659,769	4,864,203	(363,763)	4,500,440
3260	SAN JUAN COUNTY	2,662,189	86,926	99,936	105,247	97,265	389,374	333,350	16,691	3,721	353,762	301,482	35,533	337,015
3280	SANDOVAL COUNTY	4,228,720	138,076	158,742	167,178	93,375	557,371	529,506	26,512	424,734	980,752	478,885	(86,497)	392,388
3290	SANTA FE COUNTY	18,568,379	606,294	697,039	734,082	-	2,037,415	2,325,067	116,415	726,227	3,167,709	2,102,791	(323,327)	1,779,464
3490	CORRALES VILLAGE OF	1,400,038	45,714	52,556	55,349	240,188	393,807	175,307	8,778	-	184,085	158,548	131,066	289,614
4250	RED RIVER TOWN OF	410,800	13,413	15,421	16,241	4,020	49,095	51,438	2,576	13,437	67,451	46,521	(2,900)	43,621
4370	LOVINGTON CITY OF	4,728,202	154,385	177,492	186,925	219,326	738,128	592,049	29,644	252,913	874,606	535,449	(10,569)	524,880
	ROUNDING	1	(4)	3	2	-	1	2	(1)	-	1	1	(312)	(311)
	TOTAL	$ 572,144,539	$ 18,681,641	$ 21,477,753	$ 22,619,160	$ 12,489,738	$ 75,268,292	$ 71,641,930	$ 3,587,077	$ 12,489,376	$ 87,718,383	$ 64,792,979	$ -	$ 64,792,979

* Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

New Mexico PERA
Schedule of Pension Amounts by Employer
PERA Fund - State Funded Divisions
As of and for the Year ended June 30, 2017

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
	Net Pension Liability	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
State Funded Divisions												
State General	$3,045,304,209	$ 89,292,571	$ 89,537,448	$ 140,156,550	$ -	$ 318,986,569	$ 128,019,360	$ -	$ 29,847,865	$ -	$ 157,867,225	$ 355,630,432
State Police/Corrections	(262,835,043)	1,371,295	11,864,425	24,809,867	-	38,045,587	69,520,875	-	6,665,312	-	76,186,187	(15,092,270)
Legislative	(15,038,440)	-	305,057	833,950	-	1,139,007	749,972	-	1,678,783	-	2,428,755	(665,309)
Total State Funded Divisions	2,767,430,726	90,663,866	101,706,930	165,800,367	-	358,171,163	198,290,207	-	38,191,960	-	236,482,167	339,872,853
Total Other PERA Fund Divisions	2,501,794,669	106,416,210	119,039,139	178,956,292	58,742,738	463,154,379	245,820,501	-	30,705,112	58,750,790	335,276,403	299,490,275
Grand Total for All PERA Fund Divisions	$5,269,225,395	$ 197,080,076	$ 220,746,069	$ 344,756,659	$ 58,742,738	$ 821,325,542	$ 444,110,708	$ -	$ 68,897,072	$ 58,750,790	$ 571,758,570	$ 639,363,128

Schedule of Employer Pension Amounts
Single Employer Plans

Public Employees Retirement Association of New Mexico
Schedule of Employer Pension Amounts - Single Employer Plans
As of and for the Year ended June 30, 2017

		Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	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
Funds									
Judges	$ 86,674,499	$ 1,968,823	$ 18,434,254	$ 2,402,412	$ 22,805,489	$ 1,705,438	$ 11,886,983	$ 13,592,421	$ 16,758,953
Magistrates	33,402,547	81,921	460,427	875,732	1,418,080	823,108	4,340,166	5,163,274	2,472,205
Volunteer Firefighters	(17,898,023)	127,045	1,384,294	1,569,068	3,080,407	3,840,141	188,822	4,028,963	1,603,806

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, 2017 Comprehensive Annual Financial Report (CAFR) for more in-depth detail of the pension funds administered by PERA. 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, 2017 CAFR.

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.

NOTE 2 Summary of Significant Accounting Policies (Continued)

PERA Contribution Rates and Pension Factors as of July 1, 2017						
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%	16.99%	3.0%	2.5%	90%
MUNICIPAL PLANS 1 - 4						
Municipal Plan 1 (plan open to new employers)	7.0%	8.5%	7.4%	2.0%	2.0%	90%
Municipal Plan 2 (plan open to new employers)	9.15%	10.65%	9.55%	2.5%	2.0%	90%
Municipal Plan 3 (plan closed to new employers 6/95)	13.15%	14.65%	9.55%	3.0%	2.5%	90%
Municipal Plan 4 (plan closed to new employers 6/00)	15.65%	17.15%	12.05%	3.0%	2.5%	90%
MUNICIPAL POLICE PLANS 1 - 5						
Municipal Police Plan 1	7.0%	8.5%	10.40%	2.0%	2.0%	90%
Municipal Police Plan 2	7.0%	8.5%	15.40%	2.5%	2.0%	90%
Municipal Police Plan 3	7.0%	8.5%	18.90%	2.5%	2.0%	90%
Municipal Police Plan 4	12.35%	13.85%	18.90%	3.0%	2.5%	90%
Municipal Police Plan 5	16.3%	17.8%	18.90%	3.5%	3.0%	90%
MUNICIPAL FIRE PLANS 1 - 5						
Municipal Fire Plan 1	8.0%	9.5%	11.40%	2.0%	2.0%	90%
Municipal Fire Plan 2	8.0%	9.5%	17.9%	2.5%	2.0%	90%
Municipal Fire Plan 3	8.0%	9.5%	21.65%	2.5%	2.0%	90%
Municipal Fire Plan 4	12.8%	14.3%	21.65%	3.0%	2.5%	90%
Municipal Fire Plan 5	16.2%	17.7%	21.65%	3.5%	3.0%	90%
MUNICIPAL DETENTION OFFICER PLAN 1						
Municipal Detention Officer Plan 1	16.65%	18.15%	17.05%	3.0%	3.0%	90%
STATE POLICE AND ADULT CORRECTIONAL OFFICER PLANS, ETC.						
State Police and Adult Correctional Officer Plan 1	7.6%	9.1%	25.50%	3.0%	3.0%	90%
State Plan 3 - Peace Officer	7.42%	8.92%	16.99%	3.0%	3.0%	90%
Juvenile Correctional Officer Plan 2	4.78%	6.28%	26.12%	3.0%	3.0%	90%

NOTE 2 Summary of Significant Accounting Policies (Continued)

Refer to Note 1. C. in PERA's June 30, 2017 Comprehensive Annual Financial Report (CAFR) for description of the PERA's Contribution Rates and Pension Factors for the State Legislative, Judicial, Magistrate, and Volunteer Firefighters Retirement Fund.

The Schedule of Employer Allocations – State Funded Divisions reflects fiscal year 2017 employer contributions received during the period of July 1, 2016 to June 30, 2017. Only pay period *end dates* that fell within the period of July 1, 2016 to June 30, 2017 are included in the total contributions for that employer. Regular and adjustment contributions that applied to fiscal year 2017 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 the contributions with the total population. This methodology was used in order to maintain consistent measurement each year in determining the percentages to be allocated amongst all participating employers.

Although all the 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 membership groups; municipal general members, municipal police members, municipal fire members, state general members, state police members and legislative members. 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 participant 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, 2016 to June 30, 2017

NOTE 2 Summary of Significant Accounting Policies (Continued)

- The employer's proportionate share of the total net pension liability (as of June 30, 2017), 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.

Employer Pickup

In fiscal year 2015, American Institute of Certified Public Accountants (AICPA) issued guidance that reflects GASB's intent to reverse or remove the requirement related to employer paid member benefits. As such, PERA's June 30, 2015 and the June 30, 2016 Comprehensive Annual Financial Report no longer contain a line item for the employer paid member contributions that met the prior GASB 67 requirement. Furthermore, GASB 82 provided additional clarification on how the employer-paid member contributions should be classified. GASB 82 requires that these amounts should be classified as employee contributions.

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, 2017 Comprehensive Annual Financial Report for the PERA Fund

The Schedule of Employer Allocation also includes a reconciliation from total employer contributions to those reported in the fiscal year 2017 basic financial statements for the PERA fund. Refer to Note 12 and the Required Supplementary Information (RSI) in PERA's June 30, 2017 Comprehensive Annual Financial Report for further detailed information.

The components of net pension liability of the PERA fund, as of June 30, 2017, are as follows:

PERA Fund	
Total Pension liability	$ 20,068,143,304
Plan Net Position	14,798,917,909
Net Pension Liability	**$ 5,269,225,395**
Ratio of Fiduciary Net Position to Total Pension Liability	**73.74%**

The total pension liability, net pension liability, and certain sensitivity information are based on an actuarial valuation performed as of June 30, 2016. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2017. These assumptions were adopted by the Board for use in the June 30, 2016 actuarial valuation.

Refer to Note 12. *Summary of Actuarial Methods and Assumptions* in PERA's June 30, 2017 Comprehensive Annual Financial Report (CAFR) for more in-depth detail of the actuarial methods and assumptions, by fund. http://www.nmpera.org

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:

NOTE 3 Relationship to PERA's June 30, 2017 Comprehensive Annual Financial Report for the PERA Fund (Continued)

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Global Equity	43.50%	7.39%
Risk Reduction & Mitigation	21.50%	1.79%
Credit Oriented Fixed Income	15.00%	5.77%
Real Assets to include Real Estate Equity	20.00%	7.35%
Total	100.00%	

Discount rate. The rate is 7.25% for the first 9 years (select period) and 7.75% for all other years (ultimate). The equivalent blended rate is 7.48% and will be used to measure the total pension liability. 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 67. Therefore, the 7.48% 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 7.51%, as well as what PERA Fund's net pension liability would be if it were calculated using a discount rate that is 1% point lower (6.51%) or 1 - percentage - point higher (8.51%) than the current rate:

	1% Decrease 6.51%	Current Discount Rate 7.51%	1% Increase 8.51%
Net Pension Liability	7,714,032,339	5,269,225,395	3,242,456,288

NOTE 3 Relationship to PERA's June 30, 2017 Comprehensive Annual Financial Report for the PERA Fund (Continued)

Information for PERA Fund Employers

***Accounting Pronouncements*:** The Governmental Accounting Standards Board (GASB) Statement 68 *Accounting & Financial Reporting for Pensions* addresses accounting and financial reporting requirements for pension plan activities. GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* further addresses the restatement of beginning net position and pension expense in the first year of implementation of Statement No. 68. GASB Statement No. 82, *Pension Issues*, address certain issues that have been raised with respect to Statement No. 67, Statement No. 68, and Statement No. 73.

PERA Fund's Schedule of Employer Allocations and Pension Amounts has been presented for fiscal year ended June 30, 2017 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 any time between June 30, 2016 and June 30, 2017 governmental employer reporting. The Schedule of Employer Allocations presents employer contributions by employer and their fiscal year 2017 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, 2016, the actuarial valuation date.

Membership Data	
Inactive Members or Their Beneficiaries Currently Receiving Benefits	38,011
Inactive Members Entitled to But Not Yet Receiving Benefits	16,368
Active plan members	48,751
Total	**103,130**

NOTE 3 Relationship to PERA's June 30, 2017 Comprehensive Annual Financial Report for the PERA Fund (Continued)

Single Employer Plans

Additional information regarding GASB 67 disclosures for the Judicial, Magistrate and Volunteer Firefighter Funds can be located in PERA's June 30, 2017 Comprehensive Annual Financial Report, specifically in Note 12 and the RSI.

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				
As of fiscal Year End				
June 30, Years	PERA	Judicial	Magistrage	Volunteer FF
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.

NOTE 4 Other Financial Information and Schedules (Continued)

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF NEW MEXICO
Pension Expense - PERA Divisions
For the Fiscal Year Ended June 30, 2017 - Dollars in Thousands (Rounded)

Description	State General Division	State Police Division	Municipal General Division	Municipal Police Division	Municipal Fire Division	Legislative Division	TOTAL PERA Divison
Service Cost	$158,084	$ 22,330	$ 131,784	$ 54,906	$ 37,611	$ 845	$ 405,561
Interest Cost	628,680	69,648	452,494	187,547	112,312	2,042	1,452,723
Current-period benefit changes	-	-	-	-	-	-	-
Expensed portion of current-period difference between expected and actual experience in the total pension liability	(44,606)	(23,539)	(21,525)	(36,168)	(24,962)	(152)	(150,953)
Expensed portion of current-period changes of assumptions	(6,570)	(759)	(4,901)	(2,160)	(1,250)	(583)	(16,222)
Member contributions	(87,246)	(7,854)	(117,932)	(37,438)	(22,301)	(58)	(272,829)
Projected earnings on plan investments	(392,648)	(79,226)	(340,562)	(135,221)	(64,234)	(2,817)	(1,014,709)
Expensed portion of current-period differences between actual and projected earnings on plan investments	(36,885)	(7,831)	(32,946)	(13,082)	(6,188)	(277)	(97,210)
Administrative expense	4,424	908	3,874	1,538	729	32	11,506
Other	(2,667)	(511)	(2,362)	(897)	(456)	(27)	(6,919)
Recognition of beginning deferred outflows of resources as pension expense	236,613	35,121	181,898	86,164	47,985	1,132	588,913
Recognition of beginning deferred inflows of resources as pension expense	(101,548)	(23,379)	(83,423)	(36,892)	(14,453)	(802)	(260,498)
Pension expense	$355,630	$ (15,092)	$ 166,400	$ 68,297	$ 64,793	$ (665)	$ 639,363

Current-period changes in the total pension liability due to differences between actual and expected experience and due to changes of assumptions related to active and inactive employees are being recognized in pension expense over a period of 4.09 years, which is a weighted-average of the remaining service lives of active and inactive members.
* Note numbers are rounded from Actuarial Schedules

NOTE 4 Other Financial Information and Schedules

PUBLIC EMPLOYEES ASSOCIATION OF NEW MEXICO
Pension Expense - Single Employer Plans
For the Fiscal Year Ended June 30, 2017 - Dollars in Thousands

	Judicial	Magistrate	Volunteer FF
Service Cost	$ 5,492	$ 1,537	$ 2,337
Interest on the total pension liability	9,066	3,192	3,584
Current-period benefit changes	-	-	-
Expensed portion of current-period difference between expected and actual experience in the total pension liability	(768)	(716)	(610)
Expensed portion of current-period changes of assumptions	(5,354)	(3,774)	(33)
Member contributions	(1,636)	(603)	-
Projected earnings on plan investments	(6,191)	(2,243)	(4,517)
Expensed portion of current-period differences between actual and projected earnings on plan investments	(564)	(209)	(433)
Administrative expense	69	25	52
Other	312	(3)	(1)
Recognition of beginning deferred outflows of resources as pension expense	17,891	5,823	2,260
Recognition of beginning deferred inflows of resources as pension expense	(1,557)	(556)	(1,035)
Pension expense	**$ 16,759**	**$ 2,472**	**$ 1,604**

*Note numbers are rounded from Acturial 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, 2017. 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.

JUDICIAL FUND

	Beginning deferral amounts	Deferral amounts added	Total of amortization amounts recognized in pension expense	Ending deferral amounts
2014	$ (2,960,111)	$ -	$ 1,556,609	$ (1,403,502)
2015	3,548,826	-	(1,308,043)	2,240,783
2016	40,807,634	-	(16,582,504)	24,225,130
2017	-	(22,536,285)	6,686,942	(15,849,343)
	$ 41,396,349	$ (22,536,285)	$ (9,646,996)	$ 9,213,068

MAGISTRATES FUND

	Beginning deferral amounts	Deferral amounts added	Total of amortization amounts recognized in pension expense	Ending deferral amounts
2014	$ (1,112,096)	$ -	$ 556,048	$ (556,048)
2015	1,228,740	-	(409,580)	819,160
2016	7,406,008	-	(5,413,738)	1,992,270
2017	-	(10,699,705)	4,699,129	(6,000,576)
	$ 7,522,652	$ (10,699,705)	$ (568,141)	$ (3,745,194)

NOTE 4 Other Financial Information and Schedules (Continued)

VFF FUND

	Beginning deferral amounts	Deferral amounts added	Total of amortization amounts recognized in pension expense	Ending deferral amounts
2014	$ (1,869,804)	$ -	$ 909,844	$ (959,960)
2015	2,578,087	-	(983,086)	1,595,001
2016	4,980,964	-	(1,152,343)	3,828,621
2017	-	(6,488,643)	1,076,425	(5,412,218)
	$ 5,689,247	$ (6,488,643)	$ (149,160)	$ (948,556)

PERA FUND

	Beginning deferral amounts	Deferral amounts added	Total of amortization amounts recognized in pension expense	Ending deferral amounts
2014	$ (496,555,414)	$ -	$ 248,094,729	$ (248,460,685)
2015	541,240,645	-	(184,000,349)	357,240,296
2016	1,401,934,573	-	(392,509,534)	1,009,425,039
2017	-	(1,133,013,769)	$264,384,143	(868,629,626)
	$ 1,446,619,804	$ (1,133,013,769)	$ (64,031,011)	$ 249,575,024

Supplemental Information

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

New Mexico PERA
Schedule of Pension Amounts (In Summation) by Employers Participating in PERA
As of and for the year ended 6/30/2017

			Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
Employer Code	Employer	2017 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	**$ 5,269,225,395**	**$ 197,080,076**	**$ 344,756,659**	**$ 220,746,069**	**$ 58,742,738**	**$ 821,325,542**	**$ 444,110,708**	**$ 68,897,072**	**$ 58,750,790**	**$ 571,758,570**	**$ 639,363,128**	**$ -**	**$ 639,363,128**
						Employer Allocation								
	STATE OF NEW MEXICO	$ 2,767,430,726	$ 90,663,866	$ 165,800,367	$ 101,706,930	$ -	$ 358,171,163	$ 198,290,207	$ 38,191,960	$ -	$ 236,482,167	$ 339,872,853	$ -	$ 339,872,853
2010	ALAMOGORDO CITY OF	22,498,496	1,004,137	1,690,911	1,104,531	56,987	3,856,566	2,289,867	304,652	736,148	3,330,667	2,711,082	(420,782)	2,290,300
2020	ALBUQUERQUE CITY OF (REGULAR)	603,225,178	25,792,403	40,856,144	28,662,053	7,305,896	102,616,496	66,008,131	7,480,883	9,263,407	82,752,421	71,853,668	(2,142,143)	69,711,525
2030	ARCH HURLEY CONSERVANCY DIST	611,468	24,027	50,167	28,198	7,479	109,871	31,317	6,319	5,879	43,515	74,048	2,875	76,923
2040	AZTEC CITY OF	6,760,132	309,049	551,575	338,841	63,673	1,263,138	620,876	96,020	285,930	1,002,826	822,358	(96,263)	726,095
2050	BAYARD CITY OF	1,543,737	72,428	125,826	78,535	28,233	305,022	153,509	23,044	96,139	272,692	187,952	(28,878)	159,074
2060	BELEN CITY OF	7,950,609	352,331	570,319	387,269	579,389	1,889,308	863,963	106,105	62,356	1,032,424	953,399	178,978	1,132,377
2080	BERNALILLO TOWN OF	8,110,940	371,431	580,773	402,555	530,278	1,885,037	957,793	115,474	27,192	1,100,459	973,619	264,623	1,238,242
2090	BLOOMFIELD CITY OF	7,871,969	357,692	574,132	389,506	359,754	1,681,084	885,393	110,401	1,519,678	2,515,472	946,358	(305,914)	640,444
2100	BOSQUE FARMS VILLAGE OF	2,379,997	125,693	193,002	129,834	40,086	488,615	325,410	43,982	102,764	472,156	290,967	(21,505)	269,462
2110	CARLSBAD CITY OF	56,362,504	2,333,490	3,743,123	2,626,033	2,862,624	11,565,270	5,889,533	652,814	358,662	6,901,009	6,694,226	1,445,837	8,140,063
2120	CARLSBAD SOIL AND WATER CONS DIST	112,675	4,428	9,244	5,196	2,332	21,200	5,771	1,164	534	7,469	13,645	849	14,494
2130	CHAMA VILLAGE OF	629,331	24,729	51,633	29,021	2,210	107,593	32,233	6,503	10,322	49,058	76,211	(2,146)	74,065
2140	CIMARRON VILLAGE OF	393,594	18,337	32,090	19,942	24,048	94,417	38,318	5,797	69,953	114,068	47,910	(20,505)	27,405
2150	CLAUNCH PINTO SOIL AND WATER CONS DIST	86,567	3,402	7,102	3,992	1,604	16,100	4,433	895	6,581	11,909	10,483	(1,819)	8,664
2160	CLAYTON TOWN OF	3,254,609	140,506	234,562	156,254	95,051	626,373	327,971	41,193	314,357	683,521	390,094	(123,482)	266,612
2170	CLOUDCROFT VILLAGE OF	894,377	42,564	72,856	45,876	66,237	227,533	92,749	13,714	41,294	147,757	108,943	25,745	134,688
2180	CLOVIS CITY OF	13,045,027	547,633	739,043	605,637	347,647	2,239,960	1,737,874	155,466	303,682	2,197,022	1,529,481	(23,972)	1,505,509
2190	CUBA VILLAGE OF	1,120,188	54,571	91,162	58,244	48,436	252,413	124,131	17,935	33,877	175,943	136,556	5,239	141,795
2200	CUBA SOIL AND WATER CONS DIST	46,719	1,836	3,833	2,154	-	7,823	2,393	483	19,161	22,037	5,658	(7,727)	(2,069)
2210	DEMING CITY OF	13,170,221	577,475	909,716	635,747	80,495	2,203,433	1,483,649	172,002	467,656	2,123,307	1,573,041	(170,845)	1,402,196
2220	DES MOINES VILLAGE OF	48,093	1,889	3,946	2,218	-	8,053	2,463	497	22,297	25,257	5,824	(9,784)	(3,960)
2230	DEXTER TOWN OF	928,172	47,741	75,358	49,835	108,032	280,966	118,818	16,381	26,333	161,532	113,364	40,227	153,591
2240	EAST RIO ARRIBA SOIL AND WATER CONS. DIST.	94,812	3,725	7,779	4,372	3,619	19,495	4,856	980	2,843	8,679	11,482	(911)	10,571
2250	EAST TORRANCE SOIL AND WATER CONS DIST	61,833	2,430	5,073	2,851	947	11,301	3,167	639	-	3,806	7,488	770	8,258
2270	ELIDA TOWN OF	172,036	8,415	13,998	8,967	7,790	39,170	19,284	2,776	45,657	67,717	20,975	(12,623)	8,352
2290	ESPANOLA CITY OF	11,801,213	502,381	835,097	561,283	568,491	2,467,252	1,185,410	145,070	236,512	1,566,992	1,411,298	147,973	1,559,271
2300	ESTANCIA TOWN OF	913,877	43,307	74,458	46,760	113,427	277,952	93,596	13,902	30,083	137,581	111,303	42,940	154,243
2310	FARMINGTON CITY OF	87,460,408	3,728,349	6,162,019	4,161,508	646,346	14,698,222	8,886,456	1,078,196	2,724,712	12,689,364	10,455,442	(584,436)	9,871,006
2320	FT SUMNER VILLAGE OF	845,062	33,205	69,332	38,970	63,189	204,696	43,281	8,733	8,210	60,224	102,336	17,150	119,486
2330	GALLUP CITY OF	31,979,628	1,370,870	2,198,738	1,523,475	502,193	5,595,276	3,436,352	398,750	1,081,723	4,916,825	3,814,927	(109,478)	3,705,449
2340	GRADY VILLAGE OF	59,086	2,321	4,848	2,725	1,262	11,156	3,026	611	7,456	11,093	7,155	(1,988)	5,167
2350	GRANTS CITY OF	7,670,585	335,677	553,455	371,141	562,667	1,822,940	799,158	99,815	207,177	1,106,150	919,931	235,494	1,155,425
2360	HATCH VILLAGE OF	1,581,075	78,791	128,546	83,312	125,724	416,373	186,389	26,380	38,889	251,658	192,892	74,605	267,497
2370	HOBBS CITY OF	55,377,377	2,397,387	3,741,025	2,649,295	1,765,115	10,552,822	6,266,390	704,580	309,303	7,280,273	6,597,627	885,670	7,483,297
2380	JAL CITY OF	1,600,290	72,327	130,630	79,693	128,868	411,518	141,713	22,229	4,104	168,046	194,602	51,594	246,196
2390	JEMEZ SPRINGS VILLAGE OF	358,237	15,482	29,293	17,397	32,494	94,666	27,240	4,548	29,883	61,671	43,502	2,183	45,685
2400	LAS CRUCES CITY OF	130,538,962	5,480,419	9,110,594	6,153,620	1,697,338	22,441,971	12,968,574	1,558,322	1,046,570	15,573,466	15,583,073	263,154	15,846,227
2410	LAS VEGAS CITY OF	17,006,546	737,591	1,266,234	820,808	314,602	3,139,235	1,629,983	217,353	941,813	2,789,149	2,045,290	(424,936)	1,620,354
2420	LOGAN VILLAGE OF	882,265	40,944	71,943	44,604	55,534	213,025	84,896	12,899	56,751	154,546	107,379	(14,174)	93,205
2430	LORDSBURG CITY OF	2,055,237	103,701	167,006	109,096	56,129	435,932	250,382	35,063	70,979	356,424	250,850	(19,307)	231,543
2440	LOS LUNAS VILLAGE OF	15,158,161	678,935	1,107,864	743,979	657,825	3,188,603	1,638,489	206,663	292,628	2,137,780	1,821,718	56,859	1,878,577
2450	LOS RANCHOS VILLAGE OF	862,925	33,907	70,798	39,794	46,315	190,814	44,197	8,917	-	53,114	104,499	28,937	133,436
2460	MAGDALENA VILLAGE OF	341,819	16,635	27,819	17,763	41,284	103,501	37,776	5,463	850	44,089	41,668	18,332	60,000
2470	MESILLA TOWN OF	1,587,707	76,413	117,130	81,312	68,055	342,910	201,363	24,841	338,290	564,494	191,502	(115,586)	75,916
2480	MID. RIO GRANDE CONS. DIST.	12,596,234	494,947	1,033,445	580,873	-	2,109,265	645,142	130,165	347,038	1,122,345	1,525,389	(156,783)	1,368,606
2490	MILAN VILLAGE OF	1,718,395	75,730	140,407	84,365	72,640	373,142	139,926	22,703	99,439	262,068	208,798	5,419	214,217
2500	MORIARTY CITY OF	2,357,541	112,884	177,537	120,571	111,670	522,662	286,119	36,542	55,462	378,123	284,886	18,727	303,613
2510	MOUNTAINAIR TOWN OF	443,994	19,983	36,248	22,059	9,634	87,924	38,789	6,117	42,558	87,464	53,984	(12,430)	41,554
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	2,410,145	94,703	197,738	111,143	66,305	469,889	123,440	24,906	277,435	425,781	291,866	(52,976)	238,890
2530	PECOS VILLAGE OF	497,733	19,273	38,926	22,670	24,401	105,270	28,668	4,969	4,020	37,657	59,937	9,061	68,998
2540	PECOS VALLEY CONS. DISTRICT	627,957	24,675	51,520	28,958	18,771	123,924	32,162	6,489	-	38,651	76,045	9,668	85,713
2550	PORTALES CITY OF	12,635,412	523,766	818,246	587,979	518,286	2,448,277	1,378,162	146,708	287,037	1,811,907	1,497,397	96,047	1,593,444
2560	QUESTA VILLAGE OF	880,892	40,889	71,831	44,541	66,932	224,193	84,825	12,885	34,786	132,496	107,212	36,254	143,466
2570	RATON CITY OF	7,504,974	312,586	498,605	350,857	183,289	1,345,337	795,240	88,054	147,330	1,030,624	891,585	71,520	963,105
2580	RATON PUBLIC SERVICE	1,235,302	48,539	101,349	56,966	14,207	221,061	63,269	12,765	46,965	122,999	149,594	(4,950)	144,644
2590	REGION V HOUSING AUTHORITY	508,411	19,978	41,712	23,445	-	85,135	26,039	5,254	14,863	46,156	61,568	(7,711)	53,857
2600	REGION VI HOUSING AUTHORITY	1,016,823	39,954	83,424	46,891	34,068	204,337	52,079	10,507	3,740	66,326	123,136	11,695	134,831
2610	RESERVE VILLAGE OF	166,264	6,533	13,641	7,667	850	28,691	8,516	1,718	23,051	33,285	20,134	(13,796)	6,338
2620	RIO RANCHO CITY OF	67,986,601	2,894,069	4,454,952	3,214,170	551,450	11,114,641	7,746,680	835,171	481,078	9,062,929	8,072,776	175,852	8,248,628
2630	ROSWELL CITY OF	51,298,151	2,139,207	3,335,012	2,395,851	1,443,592	9,313,662	5,640,054	603,333	1,756,056	7,999,443	6,082,592	(39,401)	6,043,191
2640	ROY VILLAGE OF	126,416	4,967	10,372	5,830	4,662	25,831	6,475	1,306	6,948	14,729	15,309	(1,112)	14,197
2650	RUIDOSO DOWNS THE CITY OF	2,859,079	127,771	226,641	141,104	92,058	587,574	261,676	38,831	256,042	556,549	346,442	(61,709)	284,733
2660	RUIDOSO VILLAGE OF	17,511,645	740,211	1,248,856	830,098	346,573	3,165,738	1,701,734	212,109	223,954	2,137,797	2,095,259	95,791	2,191,050

*Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

New Mexico PERA
Schedule of Pension Amounts (In Summation) by Employers Participating in PERA
As of and for the year ended 6/30/2017

Employer Code	Employer	2017 Net Pension Liability	Deferred Outflows of Resources: Difference Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Outflows of Resources: Change of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Change of Assumptions	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Pension Expense: Proportionate Share of Plan Pension Expense	Pension Expense: Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Total Employer Pension Expense
	PERA Total	**$ 5,269,225,395**	**$ 197,080,076**	**$ 344,756,659**	**$ 220,746,069**	**$ 58,742,738**	**$ 821,325,542**	**$ 444,110,708**	**$ 68,897,072**	**$ 58,750,790**	**$ 571,758,570**	**$ 639,363,128**	**$ -**	**$ 639,363,128**
	Employer Allocation													
2670	S N M E D D	$ 450,699	$ 17,710	$ 36,977	$ 20,784	$ 20,524	$ 95,995	$ 23,084	$ 4,657	$ 127,067	$ 154,808	$ 54,579	$ (34,607)	$ 19,972
2680	SAN YSIDRO VILLAGE OF	156,217	7,484	12,722	8,044	927	29,177	16,514	2,426	534	19,474	19,033	419	19,452
2690	SANTA FE CITY OF	137,177,816	5,696,667	9,493,761	6,423,008	1,402,442	23,015,878	13,451,128	1,599,815	3,430,055	18,480,998	16,356,542	(1,072,840)	15,283,702
2710	SANTA ROSA CITY OF	2,560,442	116,559	208,947	128,029	135,108	588,643	232,029	36,069	69,361	337,459	311,431	53,797	365,228
2720	SILVER CITY TOWN OF	13,085,209	564,914	878,945	624,749	-	2,068,608	1,484,027	165,534	699,827	2,349,388	1,557,997	(388,993)	1,169,004
2730	SOCORRO CITY OF	9,619,092	395,539	669,156	448,116	66,577	1,579,388	910,263	109,824	221,220	1,241,307	1,147,120	(100,726)	1,046,394
2740	SOUTHWEST NEW MEXICO COG	289,932	11,393	23,787	13,370	7,262	55,812	14,850	2,996	18,286	36,132	35,110	(746)	34,364
2750	SPRINGER TOWN OF	702,996	30,409	57,481	34,159	53,178	175,227	53,637	8,944	13,166	75,747	85,371	23,025	108,396
2760	T OR C CITY OF	5,479,490	247,148	447,321	272,558	68,721	1,035,748	482,047	75,809	262,422	820,278	666,284	(140,183)	526,101
2770	TAOS TOWN OF	10,644,952	465,874	799,171	516,761	73,347	1,855,153	1,029,004	138,584	422,220	1,589,808	1,281,688	(199,488)	1,082,200
2780	TEXICO CITY OF	407,453	19,120	33,210	20,730	64,114	137,174	40,534	6,084	24,903	71,521	49,608	18,953	68,561
2790	TIERRA Y MONTES SWCD	344,896	13,551	28,297	15,905	33,685	91,438	17,665	3,564	-	21,229	41,766	19,102	60,868
2800	TIJERAS VILLAGE OF	166,264	6,533	13,641	7,667	19,259	47,100	8,516	1,718	100,946	111,180	20,134	(19,931)	203
2810	TUCUMCARI CITY OF	5,559,818	244,396	454,326	272,575	141,219	1,112,516	448,789	73,079	393,189	915,057	675,505	(73,901)	601,604
2830	WAGON MOUND VILLAGE OF	142,904	5,616	11,724	6,590	19,113	43,043	7,319	1,477	1,069	9,865	17,306	11,869	29,175
2840	WILLIAMSBURG VILLAGE OF	108,552	4,265	8,906	5,006	12,240	30,417	5,559	1,122	315	6,996	13,146	4,494	17,640
2850	EUNICE CITY OF	4,080,468	181,579	311,129	200,229	28,731	721,668	400,508	54,936	1,093,921	1,549,365	492,369	(405,878)	86,491
2860	NORTHWEST NM COUNCIL OF GOVERNMENTS	601,849	23,649	49,378	27,754	102,846	203,627	30,825	6,219	20,524	57,568	72,883	21,581	94,464
2870	NORTHWEST NM REGIONAL SOLID WASTE AUTH	1,955,322	76,832	160,422	90,169	48,623	376,046	100,145	20,206	33,667	154,018	236,787	23,423	260,210
2880	MELROSE VILLAGE OF	192,372	7,559	15,783	8,871	16,318	48,531	9,853	1,988	-	11,841	23,296	7,740	31,036
2900	ANGEL FIRE VILLAGE OF	3,953,010	164,544	302,676	186,907	252,811	906,938	314,919	46,373	347,240	708,532	476,092	(41,159)	434,933
2910	TIMBERON WATER AND SANITATION DISTRICT	104,430	4,103	8,568	4,816	8,429	25,916	5,349	1,079	25,498	31,926	12,646	(2,211)	10,435
2920	MOSQUERO VILLAGE OF	50,841	1,997	4,171	2,345	8,065	16,578	2,604	525	11,049	14,178	6,157	1,276	7,433
2930	EAGLE NEST VILLAGE OF	318,788	12,526	26,155	14,701	25,311	78,693	16,328	3,294	-	19,622	38,605	12,100	50,705
2940	EMW GAS ASSOCIATION	1,233,928	48,486	101,236	56,902	7,262	213,886	63,198	12,751	6,386	82,335	149,427	3,400	152,827
2950	SUNLAND PARK CITY OF	5,010,124	227,390	344,733	246,615	189,907	1,008,645	615,213	70,076	125,712	811,001	598,936	75,925	674,861
2960	HAGERMAN TOWN OF	727,051	38,825	58,929	39,929	8,025	145,708	102,112	13,693	11,478	127,283	88,922	594	89,516
2970	SANTA CLARA VILLAGE OF	377,873	14,848	31,002	17,426	158,135	221,411	19,353	3,905	-	23,258	45,760	73,490	119,250
2980	ARTESIA CITY OF	14,175,753	625,939	922,420	683,959	766,030	2,998,348	1,770,189	187,691	406,412	2,364,292	1,684,371	225,087	1,909,458
2990	MAXWELL VILLAGE OF	98,934	3,888	8,117	4,562	1,262	17,829	5,067	1,022	34,365	40,454	11,981	(11,988)	(7)
2995	MAXWELL HOUSING AUTHORITY	16,489	648	1,353	760	10,199	12,960	845	170	-	1,015	1,997	3,553	5,550
3000	KIRTLAND, TOWN OF	15,115	594	1,240	697	9,349	11,880	774	156	-	930	1,830	3,257	5,087
3010	BERNALILLO COUNTY	250,757,456	10,510,098	17,854,318	11,828,916	3,006,483	43,199,815	23,892,957	2,983,413	10,468,403	37,344,773	29,989,698	(3,595,929)	26,393,769
3020	CATRON COUNTY	2,662,344	122,660	217,160	134,037	142,872	616,729	250,509	38,386	46,401	335,296	323,950	33,141	357,091
3030	CHAVES COUNTY	20,493,394	912,916	1,673,789	1,012,243	488,776	4,087,724	1,730,603	276,644	226,888	2,234,135	2,490,935	226,256	2,717,191
3040	CIBOLA COUNTY	8,691,382	383,504	710,123	427,008	348,317	1,868,952	710,747	115,116	221,559	1,047,422	1,056,108	94,778	1,150,886
3050	COLFAX COUNTY	4,877,216	217,111	398,355	240,807	98,418	954,691	410,890	65,745	186,437	663,072	592,804	(32,320)	560,484
3060	CURRY COUNTY	9,798,767	429,517	800,801	479,637	340,159	2,050,114	783,287	128,066	131,038	1,042,391	1,190,425	52,053	1,242,478
3070	DE BACA COUNTY	1,874,607	82,654	153,168	92,060	48,638	376,520	152,899	24,791	222,187	399,877	227,782	(75,429)	152,353
3090	DONA ANA COUNTY	60,142,920	2,712,035	4,762,581	2,983,204	1,435,098	11,892,918	5,666,559	831,472	672,643	7,170,674	7,289,220	172,361	7,461,581
3100	EDDY COUNTY	33,282,038	1,484,976	2,657,535	1,642,115	2,178,567	7,963,193	2,981,846	450,622	630,942	4,063,410	4,035,758	980,113	5,015,871
3110	GRANT COUNTY	12,372,603	580,125	1,008,490	629,204	-	2,217,819	1,228,030	184,472	316,300	1,728,802	1,506,345	(161,218)	1,345,127
3120	GUADALUPE COUNTY	2,706,899	120,062	221,122	133,377	22,722	497,283	225,289	36,227	89,659	351,175	328,974	(37,636)	291,338
3130	HARDING COUNTY	1,095,525	47,120	89,595	53,063	26,734	216,512	81,879	13,775	53,620	149,274	133,016	(12,664)	120,352
3140	HIDALGO COUNTY	4,018,884	175,498	328,489	196,303	625,451	1,325,741	317,049	52,124	13,224	382,397	488,186	230,678	718,864
3150	LEA COUNTY	25,634,685	1,192,232	2,090,166	1,297,575	991,153	5,571,126	2,482,855	376,348	354,772	3,213,975	3,120,152	319,578	3,439,730
3160	LINCOLN COUNTY	7,897,408	378,739	643,124	406,892	204,318	1,633,073	837,278	122,838	114,339	1,074,455	962,220	80,455	1,042,675
3170	LOS ALAMOS COUNTY	94,536,169	3,563,793	5,835,067	4,160,746	2,145,665	15,705,271	8,870,556	883,332	1,166,923	10,920,811	11,122,408	259,456	11,381,864
3180	LUNA COUNTY	14,209,505	633,588	1,160,513	702,233	198,719	2,695,053	1,203,739	192,178	263,725	1,659,642	1,727,191	(32,799)	1,694,392
3200	MCKINLEY COUNTY	17,420,137	777,851	1,422,652	861,591	585,740	3,647,834	1,482,707	236,265	912,410	2,631,382	2,117,543	32,414	2,149,957
3210	MORA COUNTY	1,762,316	74,595	144,212	84,607	193,574	496,988	124,092	21,434	-	145,526	213,871	76,064	289,935
3220	OTERO COUNTY	15,200,476	704,501	1,239,567	767,885	140,581	2,852,534	1,456,727	221,683	412,684	2,091,094	1,849,931	(200,657)	1,649,274
3230	QUAY COUNTY	3,801,525	164,241	310,847	184,585	294,170	953,843	288,736	48,242	59,559	396,537	461,632	101,910	563,542
3240	RIO ARRIBA COUNTY	19,683,845	830,454	1,610,932	943,299	119,016	3,503,701	1,368,762	237,758	915,092	2,521,612	2,388,567	(353,428)	2,035,139
3250	ROOSEVELT COUNTY	5,124,178	235,998	417,971	257,928	232,063	1,143,960	481,631	73,832	297,486	852,949	623,496	(44,501)	578,995
3260	SAN JUAN COUNTY	55,228,479	2,467,282	4,390,544	2,725,833	383,104	9,966,763	5,017,153	749,606	2,241,302	8,008,061	6,694,130	(887,846)	5,806,284
3270	SAN MIGUEL COUNTY	6,779,329	279,366	555,290	320,731	317,823	1,473,210	429,347	77,878	27,559	534,784	822,079	96,041	918,120
3280	SANDOVAL COUNTY	35,185,797	1,507,459	2,687,827	1,690,232	1,138,418	7,023,936	3,082,649	438,588	748,118	4,269,355	4,240,835	140,792	4,381,627
3290	SANTA FE COUNTY	78,830,797	3,239,143	5,622,577	3,678,424	289,390	12,829,534	7,087,336	898,785	1,685,161	9,671,282	9,423,161	(567,997)	8,855,164
3300	SIERRA COUNTY	4,810,163	220,550	392,427	241,507	253,276	1,107,760	445,882	68,713	186,409	701,004	585,203	6,063	591,266
3310	SOCORRO COUNTY	6,048,869	262,814	494,506	294,630	301,894	1,353,844	468,789	77,652	63,465	609,906	734,660	81,197	815,857
3320	TAOS COUNTY	19,759,019	826,536	1,617,583	942,475	1,522,960	4,909,554	1,329,136	234,394	217,110	1,780,640	2,397,082	447,193	2,844,275
3330	TORRANCE COUNTY	5,400,629	234,139	441,547	262,736	157,330	1,095,752	415,320	69,022	-	484,342	655,885	79,130	735,015
3340	UNION COUNTY	2,522,049	114,110	205,863	125,671	44,695	490,339	224,110	35,106	45,976	305,192	306,701	8,031	314,732
3350	VALENCIA COUNTY	17,614,305	816,130	1,436,428	889,674	1,889,385	5,031,617	1,686,521	256,740	458,981	2,402,242	2,143,679	637,505	2,781,184
3360	DE BACA FAMILY PRACTICE CLINIC, INC.	2,885,578	113,384	236,744	133,068	108,955	592,151	147,790	29,819	32,836	210,445	349,440	19,466	368,906
3370	SOUTHWEST SOLID WASTE	540,015	21,219	44,305	24,903	-	90,427	27,658	5,580	40,436	73,674	65,395	(16,127)	49,268
3380	S S C A F C A	1,273,776	50,050	104,506	58,740	48,428	261,724	65,239	13,163	-	78,402	154,253	24,316	178,569
3390	CHAVES SOIL AND WATER CONS DIST	120,919	4,751	9,921	5,576	6,800	27,048	6,193	1,250	-	7,443	14,643	3,018	17,661
3400	RIO ARRIBA COUNTY HOUSING AUTHORITY	185,501	7,290	15,219	8,554	7,382	38,445	9,501	1,917	11,758	23,176	22,464	(412)	22,052

*Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

New Mexico PERA
Schedule of Pension Amounts (In Summation) by Employers Participating in PERA
As of and for the year ended 6/30/2017

Employer Code	Employer	2017 Net Pension Liability	Deferred Outflows of Resources: Difference Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Outflows of Resources: Change of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Change of Assumptions	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Pension Expense: Proportionate Share of Plan Pension Expense	Pension Expense: Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Total Employer Pension Expense
	PERA Total	**$ 5,269,225,395**	**$ 197,080,076**	**$ 344,756,659**	**$ 220,746,069**	**$ 58,742,738**	**$ 821,325,542**	**$ 444,110,708**	**$ 68,897,072**	**$ 58,750,790**	**$ 571,758,570**	**$ 639,363,128**	**$ -**	**$ 639,363,128**
	Employer Allocation													
3410	TAOS SOIL AND WATER CONSERVATION DIST	$ 508,411	$ 19,978	$ 41,712	$ 23,445	$ 32,956	$ 118,091	$ 26,039	$ 5,254	$ -	$ 31,293	$ 61,568	$ 22,385	$ 83,953
3420	SIERRA SOIL AND WATER CONSERVATION DIST	116,797	4,589	9,583	5,386	16,737	36,295	5,982	1,207	22,947	30,136	14,144	962	15,106
3430	ESTANCIA VALLEY SOLID WASTE AUTHORITY	895,904	35,204	73,503	41,314	31,935	181,956	45,885	9,258	2,673	57,816	108,493	17,184	125,677
3440	GREENTREE SOLID WASTE AUTHORITY	660,935	25,970	54,226	30,479	7,481	118,156	33,851	6,830	78,800	119,481	80,038	(30,478)	49,560
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	3,701,784	145,455	303,709	170,707	525,052	1,144,923	189,594	38,253	1,262	229,109	448,282	221,459	669,741
3460	ELEPHANT BUTTE IRRIGATION DISTRICT	5,055,258	198,638	414,753	233,122	393,804	1,240,317	258,916	52,239	-	311,155	612,185	150,572	762,757
3470	SOCORRO SOIL AND WATER DISTRICT	158,020	6,209	12,965	7,287	534	26,995	8,093	1,633	315	10,041	19,136	(1)	19,135
3480	CIUDAD SOIL AND WATER CONSERVATION	43,970	1,727	3,608	2,028	10,199	17,562	2,252	454	12,265	14,971	5,325	(5,168)	157
3490	CORRALES VILLAGE OF	4,293,748	188,996	287,887	207,252	635,959	1,320,094	510,603	56,503	-	567,106	511,503	341,776	853,279
4000	WILLARD VILLAGE OF	17,863	701	1,466	824	850	3,841	914	185	10,104	11,203	2,163	(7,918)	(5,755)
4010	SOUTH CENTRAL COUNCIL OF GOG	887,659	34,879	72,827	40,934	207,453	356,093	45,463	9,173	4,104	58,740	107,494	79,788	187,282
4020	ELEPHANT BUTTE CITY OF	479,555	18,843	39,345	22,115	32,200	112,503	24,561	4,956	2,525	32,042	58,074	9,374	67,448
4030	ANTHONY WATER AND SANITATION DIST.	571,619	22,461	46,898	26,360	20,524	116,243	29,277	5,907	20,474	55,658	69,222	7,883	77,105
4040	LOVING VILLAGE OF	934,875	44,907	76,126	48,211	49,051	218,295	99,570	14,584	84,968	199,122	113,911	(4,612)	109,299
4050	VAUGHN TOWN OF	234,968	9,232	19,278	10,836	14,964	54,310	12,034	2,428	5,100	19,562	28,454	5,382	33,836
4060	EL PRADO WATER AND SANITATION DIST	160,768	6,317	13,190	7,414	18,506	45,427	8,234	1,661	6,413	16,308	19,469	7,633	27,102
4070	EDGEWOOD SOIL AND WATER CONSERV DIST	156,646	6,155	12,852	7,224	14,017	40,248	8,023	1,619	-	9,642	18,970	8,712	27,682
4090	BAYARD HOUSING AUTHORITY	158,020	6,209	12,965	7,287	4,810	31,271	8,093	1,633	19,523	29,249	19,136	(5,675)	13,461
4100	CLOVIS CITY OF HOUSING AUTHORITY	632,079	24,837	51,858	29,148	11,049	116,892	32,373	6,532	11,269	50,174	76,544	(5,134)	71,410
4110	CUBA HOUSING AUTHORITY	63,208	2,483	5,186	2,915	7,527	18,111	3,237	653	3,207	7,097	7,654	1,823	9,477
4130	FT. SUMNER VILLAGE OF HOUSING AUTH.	159,394	6,264	13,077	7,350	4,275	30,966	8,164	1,647	7,431	17,242	19,302	(836)	18,466
4140	GALLUP CITY OF HOUSING AUTHORITY	763,991	30,020	62,681	35,231	33,905	161,837	39,129	7,895	-	47,024	92,518	14,887	107,405
4150	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	1,423,552	55,936	116,794	65,647	78,030	316,407	72,911	14,710	1,262	88,883	172,390	29,566	201,956
4160	LORDSBURG CITY HOUSING AUTHORITY	137,408	5,398	11,274	6,337	-	23,009	7,038	1,420	15,738	24,196	16,640	(7,274)	9,366
4170	RATON CITY OF HOUSING AUTHORITY	446,577	17,547	36,639	20,594	7,649	82,429	22,872	4,615	9,422	36,909	54,080	(3,746)	50,334
4180	T OR C CITY OF HOUSING AUTHORITY	1,225,684	48,161	100,560	56,522	85,917	291,160	62,776	12,666	63,149	138,591	148,429	(19,735)	128,694
4200	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	52,215	2,052	4,284	2,408	-	8,744	2,674	540	-	3,214	6,323	-	6,323
4215	NORTHERN REGIONAL HOUSING AUTHORITY	994,838	39,091	81,620	45,877	393,423	560,011	50,953	10,280	-	61,233	120,474	196,612	317,086
4245	PERALTA TOWN OF	173,134	6,803	14,205	7,984	94,784	123,776	8,868	1,789	-	10,657	20,966	35,736	56,702
4250	RED RIVER TOWN OF	2,615,591	108,194	195,738	123,000	17,015	443,947	215,899	30,269	93,070	339,238	314,215	(29,278)	284,937
4260	SANTA FE CITY OF HOUSING AUTHORITY	2,076,242	81,582	170,343	95,746	22,098	369,769	106,339	21,455	176,027	303,821	251,430	(99,657)	151,773
4270	SANTA FE CITY SOLID WASTE MANAGEMENT	2,605,264	102,370	213,746	120,141	59,064	495,321	133,434	26,922	115,965	276,321	315,494	(13,783)	301,711
4290	EDGEWOOD TOWN OF	2,074,057	103,046	168,648	109,094	35,174	415,962	242,531	34,417	130,514	407,462	253,009	(23,766)	229,243
4300	CAPITAN VILLAGE OF	212,781	12,923	17,137	12,660	38,380	81,100	39,756	4,948	-	44,704	26,158	20,093	46,251
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	2,250,750	88,439	184,661	103,793	164,544	541,437	115,277	23,258	-	138,535	272,563	73,531	346,094
4320	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	199,243	7,829	16,347	9,188	20,470	53,834	10,205	2,059	4,810	17,074	24,128	6,445	30,573
4330	POJOAQUE VALLEY IRRIGATION DISTRICT	59,086	2,321	4,848	2,725	-	9,894	3,026	611	16,491	20,128	7,155	(6,664)	491
4340	CARLSBAD IRRIGATION DISTRICT	1,014,074	39,846	83,199	46,764	32,296	202,105	51,938	10,479	53,727	116,144	122,803	(26,706)	96,097
4350	COLUMBUS VILLAGE OF	441,081	17,332	36,188	20,340	16,443	90,303	22,591	4,558	11,898	39,047	53,414	8,686	62,100
4370	LOVINGTON CITY OF	8,228,456	332,030	461,846	373,371	771,383	1,938,630	1,025,018	89,981	315,057	1,430,056	962,756	275,416	1,238,172
4380	ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY	51,278,088	2,014,883	4,207,058	2,364,681	326,366	8,912,988	2,626,314	529,889	327,070	3,483,273	6,209,714	(63,163)	6,146,551
4390	SAN JUAN WATER COMMISSION	355,888	13,984	29,198	16,412	61,802	121,396	18,227	3,678	94,055	115,960	43,098	(16,866)	26,232
4400	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	379,248	14,902	31,115	17,489	5,100	68,606	19,424	3,919	20,308	43,651	45,926	(7,939)	37,987
4410	CARRIZOZO SOIL & WATER CONSERVATION DIST.	-	-	-	-	632	632	-	-	7,579	7,579	-	(2,891)	(2,891)
4420	UPPER HONDO SOIL & WATER CONSERVATION DIST.	101,682	3,996	8,342	4,689	5,367	22,394	5,208	1,051	12,678	18,937	12,314	(817)	11,497
4430	CARRIZOZO TOWN OF	447,533	24,470	36,234	24,935	10,725	96,364	66,473	8,773	12,308	87,554	54,785	2,283	57,068
4440	TULAROSA VILLAGE OF	1,035,964	47,686	84,504	52,130	6,503	190,823	97,213	14,911	66,789	178,913	126,051	(19,805)	106,246
4450	WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT	27,481	1,080	2,255	1,267	-	4,602	1,408	284	3,401	5,093	3,328	(1,616)	1,712
4460	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	1,100,641	43,248	90,301	50,756	24,384	208,689	56,371	11,374	6,315	74,060	133,286	4,543	137,829
4470	ELDORADO AREA WATER AND SANITATION DISTRICT	299,550	11,770	24,576	13,814	33,997	84,157	15,343	3,095	3,620	22,058	36,275	9,797	46,072
4480	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA)	1,312,251	51,563	107,662	60,514	270,577	490,316	67,210	13,560	-	80,770	158,912	119,254	278,166
4490	TAOS SKI VALLEY	982,409	42,343	80,337	47,638	155,624	325,942	73,976	12,405	1,916	88,297	119,288	71,878	191,166
4500	ANTHONY CITY OF	1,044,487	50,238	85,047	53,906	265,555	454,746	111,664	16,334	35,496	163,494	127,273	84,230	211,503
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY	754,372	29,641	61,892	34,788	58,283	184,604	38,637	7,795	-	46,432	91,354	22,563	113,917
4520	SPRINGER HOUSING AUTHORITY	192,372	7,559	15,783	8,871	14,449	46,662	9,853	1,988	2,112	13,953	23,296	3,494	26,790
4530	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC.	71,453	2,808	5,862	3,295	315	12,280	3,660	738	2,769	7,167	8,653	(846)	7,807
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	931,629	36,606	76,435	42,962	48,458	204,461	47,715	9,627	61,193	118,535	112,819	12,530	125,349
4560	ALBUQUERQUE HOUSING AUTHORITY	4,417,682	173,585	362,444	203,721	1,298,312	2,038,062	226,260	45,651	-	271,911	534,976	833,747	1,368,723
4570	MID-REGION COUNCIL OF GOVERNMENTS	8,975,521	352,677	736,387	413,905	3,611,876	5,114,845	459,700	92,750	-	552,450	1,086,925	1,685,730	2,772,655
4580	A M A F C A	2,313,958	90,923	189,846	106,708	908,769	1,296,246	118,514	23,912	-	142,426	280,218	431,723	711,941
	Rounding	12,659	529	1,036	602	-	2,167	872	149	-	1,021	1,536	3,221	4,757
	Total of All Plans	$ 5,269,225,395	$ 197,080,076	$ 344,756,659	$ 220,746,069	$ 58,742,738	$ 821,325,542	$ 444,110,708	$ 68,897,072	$ 58,750,790	$ 571,758,570	$ 639,363,128	$ -	$ 639,363,128

*Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

New Mexico PERA
Schedule of Pension Amounts (In Summation) by Employers Participating in PERA
As of and for the year ended 6/30/2017

			Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
Employer Code	Employer	2017 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	**$ 5,269,225,395**	**$ 197,080,076**	**$ 344,756,659**	**$ 220,746,069**	**$ 58,742,738**	**$ 821,325,542**	**$ 444,110,708**	**$ 68,897,072**	**$ 58,750,790**	**$ 571,758,570**	**$ 639,363,128**	**$ -**	**$ 639,363,128**
						Employer Allocation								
	PERA Division													
	State Funded Divisions													
	State General	$ 3,045,304,209	$ 89,292,571	$ 140,156,550	$ 89,537,448	$ -	$ 318,986,569	$ 128,019,360	$ 29,847,865	$ -	$ 157,867,225	$ 355,630,432	$ -	$ 355,630,432
	State Police/Corrections	(262,835,043)	1,371,295	24,809,867	11,864,425	-	38,045,587	69,520,875	6,665,312	-	76,186,187	(15,092,270)	-	(15,092,270)
	Legislative	(15,038,440)	-	833,950	305,057	-	1,139,007	749,972	1,678,783	-	2,428,755	(665,309)	-	(665,309)
	Total State Funded Divisions	$ 2,767,430,726	$ 90,663,866	$ 165,800,367	$ 101,706,930	$ -	$ 358,171,163	$ 198,290,207	$ 38,191,960	$ -	$ 236,482,167	$ 339,872,853	$ -	$ 339,872,853
	Other PERA Divisions													
	Municipal General	$ 1,374,084,582	$ 53,992,248	$ 112,735,348	$ 63,365,708	$ 30,427,239	$ 260,520,543	$ 70,376,599	$ 14,199,291	$ 30,435,325	$ 115,011,215	$ 166,399,970.00	$ -	$ 166,399,970
	Municipal Police	555,565,548	33,742,321	44,743,191	33,054,271	15,825,761	127,365,544	103,801,972	12,918,744	15,826,089	132,546,805	68,297,326	-	68,297,326
	Municipal Fire	572,144,539	18,681,641	21,477,753	22,619,160	12,489,738	75,268,292	71,641,930	3,587,077	12,489,376	87,718,383	64,792,979	-	64,792,979
	Total Other PERA Divisions	$ 2,501,794,669	$ 106,416,210	$ 178,956,292	$ 119,039,139	$ 58,742,738	$ 463,154,379	$ 245,820,501	$ 30,705,112	$ 58,750,790	$ 335,276,403	$ 299,490,275	$ -	$ 299,490,275

*Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

Schedule of Other Pension Items

New Mexico PERA
Schedule of Other Pension Items
Municipal General Division
As of and for the year ended 6/30/2017

Employer Code	Employer	Alloc. %*	Discount Rate Sensitivity: Net Pension Liability 1% Decrease Discount Rate (6.51%)	Discount Rate Sensitivity: Net Pension Liability 1% Increase Discount Rate (8.51%)	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date: Year 1	Year 2	Year 3	Year 4	Year 5
	Municipal General		**$ 2,153,644,368**	**$ 725,772,215**	**$ 39,103,201**	**$ 120,907,523**	**$ 18,444,893**	**$ (32,946,289)**	**$ -**
			Employer Allocation						
2010	ALAMOGORDO CITY OF	0.9192%	$ 19,796,299	$ 6,671,299	$ 162,067	$ 974,570	$ 150,537	$ (302,842)	$ -
2020	ALBUQUERQUE CITY OF (REGULAR)	18.8175%	405,262,029	136,572,186	5,971,503	21,651,973	4,150,913	(6,199,669)	-
2030	ARCH HURLEY CONSERVANCY DIST	0.0445%	958,372	322,969	20,276	52,529	8,211	(14,660)	-
2040	AZTEC CITY OF	0.3446%	7,421,459	2,501,011	90,601	370,943	1,423	(113,533)	-
2050	BAYARD CITY OF	0.0724%	1,559,239	525,459	(2,450)	55,597	1,207	(23,853)	-
2060	BELEN CITY OF	0.2753%	5,928,983	1,998,051	211,989	448,287	117,362	(90,701)	-
2080	BERNALILLO TOWN OF	0.2397%	5,162,285	1,739,676	169,421	336,275	62,848	(78,971)	-
2090	BLOOMFIELD CITY OF	0.2639%	5,683,467	1,915,313	(78,490)	125,951	(138,099)	(86,945)	-
2100	BOSQUE FARMS VILLAGE OF	0.0640%	1,378,333	464,495	15,378	64,178	(3,801)	(21,086)	-
2110	CARLSBAD CITY OF	1.8488%	39,816,578	13,418,077	1,171,572	2,417,083	252,699	(609,111)	-
2120	CARLSBAD SOIL AND WATER CONS DIST	0.0082%	176,598	59,513	4,055	10,370	2,006	(2,700)	-
2130	CHAMA VILLAGE OF	0.0458%	986,369	332,403	15,763	51,849	6,012	(15,089)	-
2140	CIMARRON VILLAGE OF	0.0189%	407,039	137,171	(4,855)	17,722	(8,101)	(6,227)	-
2150	CLAUNCH PINTO SOIL AND WATER CONS DIST	0.0063%	135,679	45,723	645	6,193	(571)	(2,076)	-
2160	CLAYTON TOWN OF	0.1271%	2,737,282	922,457	35,584	126,129	19,906	(41,874)	-
2170	CLOUDCROFT VILLAGE OF	0.0399%	859,304	289,583	22,069	50,559	6,303	(13,146)	-
2180	CLOVIS CITY OF	0.1336%	2,877,268	969,631	72,285	168,541	44,093	(44,015)	-
2190	CUBA VILLAGE OF	0.0457%	984,216	331,678	3,523	48,818	2,287	(15,055)	-
2200	CUBA SOIL AND WATER CONS DIST	0.0034%	73,224	24,676	(6,397)	(3,417)	(3,279)	(1,121)	-
2210	DEMING CITY OF	0.4018%	8,653,343	2,916,152	85,755	457,764	56,350	(132,379)	-
2220	DES MOINES VILLAGE OF	0.0035%	75,377	25,402	(8,415)	(5,552)	(2,083)	(1,154)	-
2230	DEXTER TOWN OF	0.0293%	631,018	212,651	33,716	52,549	12,584	(9,653)	-
2240	EAST RIO ARRIBA SOIL AND WATER CONS. DIST.	0.0069%	148,601	50,078	1,787	9,209	2,094	(2,274)	-
2250	EAST TORRANCE SOIL AND WATER CONS DIST	0.0045%	96,914	32,659	2,530	5,618	830	(1,483)	-
2270	ELIDA TOWN OF	0.0069%	148,601	50,078	2,864	4,755	(1,229)	(2,274)	-
2290	ESPANOLA CITY OF	0.4512%	9,717,243	3,274,684	243,102	552,153	144,337	(148,653)	-
2300	ESTANCIA TOWN OF	0.0414%	891,609	300,470	48,522	73,495	15,740	(13,639)	-
2310	FARMINGTON CITY OF	3.2700%	70,424,171	23,732,752	1,039,739	3,652,543	471,092	(1,077,344)	-
2320	FT SUMNER VILLAGE OF	0.0615%	1,324,492	446,350	41,198	96,651	26,885	(20,262)	-
2330	GALLUP CITY OF	1.0557%	22,736,023	7,661,977	451,982	1,303,816	247,908	(347,814)	-
2340	GRADY VILLAGE OF	0.0043%	92,607	31,208	(307)	2,419	(633)	(1,416)	-
2350	GRANTS CITY OF	0.2862%	6,163,730	2,077,160	265,520	461,718	98,673	(94,291)	-
2360	HATCH VILLAGE OF	0.0585%	1,259,882	424,577	45,415	88,337	15,245	(19,273)	-
2370	HOBBS CITY OF	1.6110%	34,695,211	11,692,190	1,126,333	2,280,865	366,603	(530,765)	-
2380	JAL CITY OF	0.0844%	1,817,676	612,551	54,445	126,065	29,346	(27,806)	-
2390	JEMEZ SPRINGS VILLAGE OF	0.0213%	458,726	154,589	7,947	23,596	(11)	(7,018)	-
2400	LAS CRUCES CITY OF	4.9709%	107,055,508	36,077,411	1,909,259	5,878,230	801,623	(1,637,727)	-
2410	LAS VEGAS CITY OF	0.7391%	15,917,586	5,364,183	13,287	745,255	66,797	(243,505)	-
2420	LOGAN VILLAGE OF	0.0429%	923,914	311,356	1,460	50,394	16,004	(14,134)	-
2430	LORDSBURG CITY OF	0.0717%	1,544,163	520,378	18,666	72,779	9,309	(23,622)	-
2440	LOS LUNAS VILLAGE OF	0.5450%	11,737,362	3,955,459	287,966	721,984	186,953	(179,557)	-
2450	LOS RANCHOS VILLAGE OF	0.0628%	1,352,489	455,785	53,494	88,466	16,430	(20,690)	-
2460	MAGDALENA VILLAGE OF	0.0140%	301,510	101,608	9,270	20,525	2,671	(4,612)	-
2470	MESILLA TOWN OF	0.0422%	908,838	306,276	(141,777)	(99,147)	(14,061)	(13,904)	-
2480	MID. RIO GRANDE CONS. DIST.	0.9167%	19,742,458	6,653,154	201,676	973,194	114,068	(302,018)	-
2490	MILAN VILLAGE OF	0.0972%	2,093,342	705,450	22,332	91,776	(11,686)	(32,023)	-
2500	MORIARTY CITY OF	0.0722%	1,554,931	524,007	29,696	81,056	6,081	(23,788)	-
2510	MOUNTAINAIR TOWN OF	0.0237%	510,414	172,008	(6,624)	14,349	(7,271)	(7,807)	-
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT I	0.1754%	3,777,492	1,273,005	15,611	117,601	(31,317)	(57,787)	-
2530	PECOS VILLAGE OF	0.0331%	712,856	240,230	24,492	48,605	8,416	(10,905)	-
2540	PECOS VALLEY CONS. DISTRICT	0.0457%	984,216	331,678	27,538	61,366	11,424	(15,055)	-
2550	PORTALES CITY OF	0.3681%	7,927,565	2,671,567	130,308	466,048	123,839	(121,276)	-
2560	QUESTA VILLAGE OF	0.0428%	921,760	310,631	24,769	43,773	(415)	(14,100)	-
2570	RATON CITY OF	0.2405%	5,179,515	1,745,482	142,114	309,622	42,954	(79,236)	-
2580	RATON PUBLIC SERVICE	0.0899%	1,936,122	652,470	30,204	94,856	2,621	(29,619)	-
2590	REGION V HOUSING AUTHORITY	0.0370%	796,848	268,536	6,757	39,598	4,814	(12,190)	-
2600	REGION VI HOUSING AUTHORITY	0.0740%	1,593,697	537,072	40,631	98,997	22,763	(24,380)	-
2610	RESERVE VILLAGE OF	0.0121%	260,591	87,819	(9,065)	6,566	1,892	(3,987)	-
2620	RIO RANCHO CITY OF	1.8452%	39,739,046	13,391,949	743,465	2,178,155	312,081	(607,924)	-
2630	ROSWELL CITY OF	1.4806%	31,886,858	10,745,783	679,638	1,936,018	148,141	(487,804)	-
2640	ROY VILLAGE OF	0.0092%	198,136	66,771	2,485	9,220	2,427	(3,030)	-
2650	RUIDOSO DOWNS THE CITY OF	0.1412%	3,040,946	1,024,791	23,235	141,324	10,300	(46,520)	-
2660	RUIDOSO VILLAGE OF	0.7071%	15,228,420	5,131,936	332,868	860,169	95,094	(232,963)	-
2670	S N M E D D	0.0328%	706,395	238,053	(21,781)	(7,793)	(18,433)	(10,806)	-
2680	SAN YSIDRO VILLAGE OF	0.0068%	146,448	49,353	2,403	7,966	1,232	(2,240)	-
2690	SANTA FE CITY OF	5.2565%	113,206,316	38,150,217	1,509,516	5,816,706	875,935	(1,731,822)	-
2710	SANTA ROSA CITY OF	0.1322%	2,847,118	959,471	88,413	182,339	35,268	(43,554)	-
2720	SILVER CITY TOWN OF	0.3751%	8,078,320	2,722,372	74,797	399,265	40,290	(123,581)	-
2730	SOCORRO CITY OF	0.3886%	8,369,062	2,820,351	134,732	471,630	89,900	(128,029)	-
2740	SOUTHWEST NEW MEXICO COG	0.0211%	454,419	153,138	7,505	20,221	(1,094)	(6,952)	-
2750	SPRINGER TOWN OF	0.0417%	898,070	302,647	31,067	60,244	9,368	(13,739)	-
2760	T OR C CITY OF	0.2907%	6,260,644	2,109,819	3,447	324,490	42,569	(95,775)	-
2770	TAOS TOWN OF	0.4630%	9,971,373	3,360,325	(38,929)	423,275	56,872	(152,541)	-
2780	TEXICO CITY OF	0.0191%	411,346	138,622	26,246	39,104	12,742	(6,293)	-
2790	TIERRA Y MONTES SWCD	0.0251%	540,565	182,169	28,917	40,555	9,008	(8,271)	-
2800	TIJERAS VILLAGE OF	0.0121%	260,591	87,819	(15,200)	(17,359)	(27,534)	(3,987)	-
2810	TUCUMCARI CITY OF	0.3166%	6,818,438	2,297,795	105,107	337,045	(5,812)	(104,309)	-
2830	WAGON MOUND VILLAGE OF	0.0104%	223,979	75,480	15,936	16,736	3,932	(3,426)	-
2840	WILLIAMSBURG VILLAGE OF	0.0079%	170,138	57,336	7,583	14,245	4,195	(2,602)	-
2850	EUNICE CITY OF	0.1779%	3,831,334	1,291,149	(124,614)	2,941	(110,573)	(58,612)	-
2860	NORTHWEST NM COUNCIL OF GOVERNMENTS	0.0438%	943,296	317,888	38,708	87,388	34,393	(14,430)	-
2870	NORTHWEST NM REGIONAL SOLID WASTE AUTH	0.1423%	3,064,636	1,032,773	79,067	165,045	24,798	(46,882)	-
2880	MELROSE VILLAGE OF	0.0140%	301,510	101,608	13,214	21,900	6,188	(4,612)	-
2900	ANGEL FIRE VILLAGE OF	0.2119%	4,563,572	1,537,911	138,414	321,264	77,995	(69,813)	-
2910	TIMBERON WATER AND SANITATION DISTRICT	0.0076%	163,677	55,158	761	2,040	(6,306)	(2,505)	-
2920	MOSQUERO VILLAGE OF	0.0037%	79,685	26,854	2,723	3,380	(2,484)	(1,219)	-
2930	EAGLE NEST VILLAGE OF	0.0232%	499,646	168,380	21,172	39,758	5,784	(7,643)	-
2940	EMW GAS ASSOCIATION	0.0898%	1,933,973	651,744	38,515	107,436	15,186	(29,586)	-
2950	SUNLAND PARK CITY OF	0.1250%	2,692,056	907,215	128,065	185,659	34,894	(41,183)	-
2960	HAGERMAN TOWN OF	0.0181%	389,809	131,365	9,355	21,002	2,942	(5,964)	-
2970	SANTA CLARA VILLAGE OF	0.0275%	592,252	199,587	84,243	94,882	28,087	(9,059)	-
2980	ARTESIA CITY OF	0.2980%	6,417,860	2,162,801	128,217	384,470	22,363	(98,181)	-
2990	MAXWELL VILLAGE OF	0.0072%	155,062	52,255	(9,173)	(4,074)	(7,007)	(2,371)	-
2995	MAXWELL HOUSING AUTHORITY	0.0012%	25,844	8,709	4,022	5,004	3,314	(395)	-

*Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

New Mexico PERA
Schedule of Other Pension Items
Municipal General Division
As of and for the year ended 6/30/2017

Employer Code	Employer	Alloc. %*	Discount Rate Sensitivity: Net Pension Liability 1% Decrease Discount Rate (6.51%)	Discount Rate Sensitivity: Net Pension Liability 1% Increase Discount Rate (8.51%)	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date: Year 1	Year 2	Year 3	Year 4	Year 5
	Municipal General		**$ 2,153,644,368**	**$ 725,772,215**	**$ 39,103,201**	**$ 120,907,523**	**$ 18,444,893**	**$ (32,946,289)**	**$ -**
			Employer Allocation						
3000	KIRTLAND, TOWN OF	0.0011%	$ 23,691	$ 7,984	$ 3,687	$ 4,587	$ 3,038	$ (362)	$ -
3010	BERNALILLO COUNTY	10.3545%	222,999,106	75,150,084	420,280	9,805,517	401,689	(3,411,424)	-
3020	CATRON COUNTY	0.1325%	2,853,579	961,648	71,137	190,013	24,169	(43,653)	-
3030	CHAVES COUNTY	1.1260%	24,250,035	8,172,195	522,325	1,397,876	149,678	(370,975)	-
3040	CIBOLA COUNTY	0.4900%	10,552,857	3,556,284	248,530	664,038	72,269	(161,437)	-
3050	COLFAX COUNTY	0.2685%	5,782,535	1,948,698	59,991	264,635	19,930	(88,460)	-
3060	CURRY COUNTY	0.5621%	12,105,635	4,079,566	278,117	735,615	184,647	(185,192)	-
3070	DE BACA COUNTY	0.1059%	2,280,709	768,592	14,989	90,361	(9,804)	(34,890)	-
3090	DONA ANA COUNTY	2.8809%	62,044,341	20,908,772	1,253,453	3,842,636	632,775	(949,150)	-
3100	EDDY COUNTY	1.6922%	36,443,970	12,281,517	1,300,799	2,429,853	433,806	(557,516)	-
3110	GRANT COUNTY	0.5815%	12,523,442	4,220,365	134,985	663,302	100,238	(191,582)	-
3120	GUADALUPE COUNTY	0.1505%	3,241,235	1,092,287	22,317	149,598	19,412	(49,585)	-
3130	HARDING COUNTY	0.0659%	1,419,252	478,284	339	63,345	303	(21,712)	-
3140	HIDALGO COUNTY	0.2328%	5,013,684	1,689,597	295,107	482,406	158,878	(76,700)	-
3150	LEA COUNTY	1.2378%	26,657,810	8,983,609	655,241	1,566,120	169,920	(407,808)	-
3160	LINCOLN COUNTY	0.3425%	7,376,232	2,485,770	184,493	417,067	80,867	(112,840)	-
3170	LOS ALAMOS COUNTY	3.2978%	71,022,884	23,934,516	1,813,913	4,561,932	1,134,143	(1,086,503)	-
3180	LUNA COUNTY	0.7787%	16,770,429	5,651,588	340,069	989,594	147,363	(256,552)	-
3200	MCKINLEY COUNTY	0.9509%	20,479,004	6,901,368	387,509	933,807	35,390	(313,286)	-
3210	MORA COUNTY	0.1101%	2,371,163	799,075	110,404	195,540	67,141	(36,274)	-
3220	OTERO COUNTY	0.7423%	15,986,502	5,387,407	134,025	797,059	104,656	(244,560)	-
3230	QUAY COUNTY	0.2262%	4,871,543	1,641,697	162,211	369,014	58,065	(74,524)	-
3240	RIO ARRIBA COUNTY	1.2390%	26,683,653	8,992,317	146,302	1,214,706	10,926	(408,204)	-
3250	ROOSEVELT COUNTY	0.2553%	5,498,254	1,852,897	28,185	257,806	91,574	(84,112)	-
3260	SAN JUAN COUNTY	2.7569%	59,373,821	20,008,814	416,239	2,793,680	263,396	(908,296)	-
3270	SAN MIGUEL COUNTY	0.4493%	9,676,324	3,260,894	245,000	628,198	139,674	(148,028)	-
3280	SANDOVAL COUNTY	1.7337%	37,337,733	12,582,713	599,037	2,061,891	331,504	(571,189)	-
3290	SANTA FE COUNTY	3.4864%	75,084,657	25,303,322	1,253,501	4,025,558	636,968	(1,148,640)	-
3300	SIERRA COUNTY	0.2430%	5,233,356	1,763,626	44,369	268,471	73,015	(80,059)	-
3310	SOCORRO COUNTY	0.3549%	7,643,284	2,575,766	168,445	498,524	95,873	(116,926)	-
3320	TAOS COUNTY	1.2678%	27,303,903	9,201,340	926,703	2,045,158	493,940	(417,692)	-
3330	TORRANCE COUNTY	0.3186%	6,861,511	2,312,310	167,816	427,285	65,520	(104,967)	-
3340	UNION COUNTY	0.1326%	2,855,732	962,374	61,660	167,573	21,113	(43,687)	-
3350	VALENCIA COUNTY	0.8610%	18,542,878	6,248,898	704,395	1,484,699	319,967	(283,668)	-
3360	DE BACA FAMILY PRACTICE CLINIC, INC.	0.2100%	4,522,653	1,524,122	101,583	293,947	55,363	(69,187)	-
3370	SOUTHWEST SOLID WASTE	0.0393%	846,382	285,228	(759)	31,986	(1,526)	(12,948)	-
3380	S S C A F C A	0.0927%	1,996,428	672,791	60,565	129,091	24,208	(30,542)	-
3390	CHAVES SOIL AND WATER CONS DIST	0.0088%	189,520	63,868	6,459	13,066	2,980	(2,900)	-
3400	RIO ARRIBA COUNTY HOUSING AUTHORITY	0.0135%	290,742	97,979	4,867	12,352	2,498	(4,448)	-
3410	TAOS SOIL AND WATER CONSERVATION DIST	0.0370%	796,848	268,536	36,853	53,089	9,046	(12,190)	-
3420	SIERRA SOIL AND WATER CONSERVATION DIST	0.0085%	183,059	61,690	4,286	9,463	(4,789)	(2,801)	-
3430	ESTANCIA VALLEY SOLID WASTE AUTHORITY	0.0652%	1,404,177	473,204	42,679	86,137	16,804	(21,480)	-
3440	GREENTREE SOLID WASTE AUTHORITY	0.0481%	1,035,903	349,097	(11,669)	36,579	(10,388)	(15,847)	-
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	0.2694%	5,801,918	1,955,230	326,803	547,998	129,771	(88,758)	-
3460	ELEPHANT BUTTE IRRIGATION DISTRICT	0.3679%	7,923,258	2,670,116	294,433	593,245	162,695	(121,211)	-
3470	SOCORRO SOIL AND WATER DISTRICT	0.0115%	247,669	83,464	4,496	14,103	2,143	(3,788)	-
3480	CIUDAD SOIL AND WATER CONSERVATION	0.0032%	68,916	23,224	(3,917)	4,038	3,523	(1,053)	-
3490	CORRALES VILLAGE OF	0.1102%	2,373,316	799,801	126,760	180,152	33,027	(36,307)	-
4000	WILLARD VILLAGE OF	0.0013%	27,997	9,435	(7,410)	(22)	498	(428)	-
4010	SOUTH CENTRAL COUNCIL OF GOG	0.0646%	1,391,255	468,849	105,049	160,469	53,118	(21,283)	-
4020	ELEPHANT BUTTE CITY OF	0.0349%	751,622	253,294	23,021	53,157	15,781	(11,498)	-
4030	ANTHONY WATER AND SANITATION DIST.	0.0416%	895,916	301,922	24,150	45,338	4,803	(13,706)	-
4040	LOVING VILLAGE OF	0.0403%	867,919	292,487	22,750	56,710	2,865	(13,277)	-
4050	VAUGHN TOWN OF	0.0171%	368,273	124,107	12,069	26,059	2,254	(5,634)	-
4060	EL PRADO WATER AND SANITATION DIST	0.0117%	251,977	84,916	12,208	16,049	4,716	(3,854)	-
4070	EDGEWOOD SOIL AND WATER CONSERV DIST	0.0114%	245,516	82,738	13,170	18,742	2,450	(3,756)	-
4090	BAYARD HOUSING AUTHORITY	0.0115%	247,669	83,464	(1,178)	9,813	(2,825)	(3,788)	-
4100	CLOVIS CITY OF HOUSING AUTHORITY	0.0460%	990,677	333,855	12,853	57,208	11,812	(15,155)	-
4110	CUBA HOUSING AUTHORITY	0.0046%	99,068	33,386	3,622	6,395	2,512	(1,515)	-
4130	FT. SUMNER VILLAGE OF HOUSING AUTH.	0.0116%	249,822	84,189	3,700	13,584	262	(3,822)	-
4140	GALLUP CITY OF HOUSING AUTHORITY	0.0556%	1,197,427	403,530	36,628	81,722	14,780	(18,317)	-
4150	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	0.1036%	2,231,176	751,900	70,077	155,627	35,953	(34,133)	-
4160	LORDSBURG CITY HOUSING AUTHORITY	0.0100%	215,364	72,577	(3,364)	6,202	(730)	(3,295)	-
4170	RATON CITY OF HOUSING AUTHORITY	0.0325%	699,934	235,876	8,963	39,112	8,154	(10,709)	-
4180	T OR C CITY OF HOUSING AUTHORITY	0.0892%	1,921,051	647,389	15,145	127,651	39,162	(29,389)	-
4200	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	0.0038%	81,838	27,579	1,486	4,595	701	(1,252)	-
4215	NORTHERN REGIONAL HOUSING AUTHORITY	0.0724%	1,559,239	525,459	224,923	211,616	86,092	(23,853)	-
4245	PERALTA TOWN OF	0.0126%	271,359	91,447	40,663	50,971	25,636	(4,151)	-
4250	RED RIVER TOWN OF	0.1328%	2,860,040	963,826	31,067	134,969	22,526	(43,753)	-
4260	SANTA FE CITY OF HOUSING AUTHORITY	0.1511%	3,254,157	1,096,642	(40,572)	126,333	29,968	(49,781)	-
4270	SANTA FE CITY SOLID WASTE MANAGEMENT	0.1896%	4,083,309	1,376,064	60,357	187,008	34,102	(62,467)	-
4290	EDGEWOOD TOWN OF	0.0778%	1,675,535	564,651	38,665	87,886	14,790	(25,631)	-
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	0.1638%	3,527,669	1,188,814	137,582	262,499	56,787	(53,966)	-
4320	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	0.0145%	312,279	105,237	12,115	21,802	7,621	(4,778)	-
4330	POJOAQUE VALLEY IRRIGATION DISTRICT	0.0043%	92,607	31,208	(4,983)	(1,071)	(2,764)	(1,416)	-
4340	CARLSBAD IRRIGATION DISTRICT	0.0738%	1,589,389	535,620	2,152	85,459	22,664	(24,314)	-
4350	COLUMBUS VILLAGE OF	0.0321%	691,320	232,973	21,238	38,209	2,385	(10,576)	-
4370	LOVINGTON CITY OF	0.1186%	2,554,222	860,766	355,660	316,699	64,305	(39,074)	-
4380	ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY	3.7318%	80,369,701	27,084,368	1,396,090	4,487,315	775,800	(1,229,490)	-
4390	SAN JUAN WATER COMMISSION	0.0259%	557,794	187,975	(6,738)	5,554	15,153	(8,533)	-
4400	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	0.0276%	594,406	200,313	2,853	25,434	5,761	(9,093)	-
4410	CARRIZOZO SOIL & WATER CONSERVATION DIST.	0.0000%	-	-	(2,891)	(3,285)	(771)	-	-
4420	UPPER HONDO SOIL & WATER CONSERVATION DIST.	0.0074%	159,370	53,707	2,077	4,770	(951)	(2,439)	-
4430	CARRIZOZO TOWN OF	0.0092%	198,136	66,771	(1,004)	6,324	1,259	(3,030)	-
4440	TULAROSA VILLAGE OF	0.0517%	1,113,434	375,224	5,131	46,438	(5,102)	(17,033)	-
4450	WESTERN MORA SOIL AND WATER CONSERVATION DISTRIC	0.0020%	43,072	14,515	(834)	1,196	(194)	(659)	-
4460	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	0.0801%	1,725,069	581,343	35,865	105,349	19,804	(26,389)	-
4470	ELDORADO AREA WATER AND SANITATION DISTRICT	0.0218%	469,494	158,218	18,321	36,750	14,211	(7,183)	-
4480	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA)	0.0955%	2,056,730	693,113	156,598	219,706	64,706	(31,464)	-
4490	TAOS SKI VALLEY	0.0588%	1,266,343	426,754	83,804	114,911	28,191	(19,373)	-
4500	ANTHONY CITY OF	0.0448%	964,833	325,146	75,621	113,065	51,930	(14,759)	-
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY	0.0549%	1,182,350	398,448	44,031	88,154	24,075	(18,088)	-
4520	SPRINGER HOUSING AUTHORITY	0.0140%	301,510	101,608	8,968	21,412	6,941	(4,612)	-

*Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

New Mexico PERA
Schedule of Other Pension Items
Municipal General Division
As of and for the year ended 6/30/2017

Employer Code	Employer	Alloc. %*	Discount Rate Sensitivity: Net Pension Liability 1% Decrease Discount Rate (6.51%)	Discount Rate Sensitivity: Net Pension Liability 1% Increase Discount Rate (8.51%)	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date: Year 1	Year 2	Year 3	Year 4	Year 5
	Municipal General		**$ 2,153,644,368**	**$ 725,772,215**	**$ 39,103,201**	**$ 120,907,523**	**$ 18,444,893**	**$ (32,946,289)**	**$ -**
			Employer Allocation						
4530	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE A	0.0052%	$ 111,990	$ 37,740	$ 1,187	$ 5,243	$ 396	$ (1,713)	$ -
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	0.0678%	1,460,171	492,074	39,042	74,550	(5,328)	(22,338)	-
4560	ALBUQUERQUE HOUSING AUTHORITY	0.3215%	6,923,966	2,333,357	959,464	776,574	136,035	(105,922)	-
4570	MID-REGION COUNCIL OF GOVERNMENTS	0.6532%	14,067,605	4,740,745	1,941,152	2,475,551	360,898	(215,206)	-
4580	A M A F C A	0.1684%	3,626,737	1,222,200	497,573	635,345	76,384	(55,482)	-
	ROUNDING	0.0010%	17,234	5,814	3,198	(4,028)	2,268	(282)	
	TOTAL	100.000%	$ 2,153,644,368	$ 725,772,215	$ 39,103,201	$ 120,907,523	$ 18,444,893	$ (32,946,289)	$ -

*Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

New Mexico PERA
Schedule of Other Pension Items
Municipal Police Division
As of and for the year ended 6/30/2017

Employer Code	Employer	Alloc. %*	Discount Rate Sensitivity: Net Pension Liability 1% Decrease Discount Rate (6.51%)	Discount Rate Sensitivity: Net Pension Liability 1% Increase Discount Rate (8.51%)	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date: Year 1	Year 2	Year 3	Year 4	Year 5
	Municipal Police		**$ 885,972,933**	**$ 284,417,405**	**$ (2,138,017)**	**$ 26,612,307**	**$ (16,573,233)**	**$ (13,082,318)**	**$ -**
				Employer Allocation					
2010	ALAMOGORDO CITY OF	1.1898%	$ 10,541,306	$ 3,383,999	$ (260,302)	$ 204,553	$ (195,512)	$ (155,654)	$ -
2020	ALBUQUERQUE CITY OF (REGULAR)	28.0649%	248,647,418	79,821,460	(1,411,202)	6,498,968	(4,309,878)	(3,671,539)	-
2040	AZTEC CITY OF	0.3645%	3,229,371	1,036,701	(59,906)	78,946	(60,477)	(47,685)	-
2050	BAYARD CITY OF	0.0988%	875,342	281,005	(229)	25,501	(10,517)	(12,926)	-
2060	BELEN CITY OF	0.4333%	3,838,921	1,232,381	17,297	167,826	(26,437)	(56,685)	-
2080	BERNALILLO TOWN OF	0.5430%	4,810,833	1,544,386	56,847	198,906	(92,863)	(71,036)	-
2090	BLOOMFIELD CITY OF	0.4908%	4,348,355	1,395,921	(143,934)	49,858	(154,881)	(64,208)	-
2100	BOSQUE FARMS VILLAGE OF	0.2701%	2,393,013	768,212	(17,631)	69,162	(54,405)	(35,336)	-
2110	CARLSBAD CITY OF	2.0794%	18,422,921	5,914,176	306,783	825,110	(267,897)	(272,034)	-
2140	CIMARRON VILLAGE OF	0.0241%	213,520	68,545	(8,774)	744	(7,006)	(3,154)	-
2160	CLAYTON TOWN OF	0.1451%	1,285,546	412,689	(30,591)	29,748	(23,165)	(18,982)	-
2170	CLOUDCROFT VILLAGE OF	0.0623%	551,962	177,193	17,946	24,215	(20,020)	(8,150)	-
2180	CLOVIS CITY OF	0.7018%	6,217,758	1,996,041	(35,074)	231,535	(70,695)	(91,812)	-
2190	CUBA VILLAGE OF	0.0886%	784,972	251,994	17,692	38,768	(7,971)	(11,592)	-
2210	DEMING CITY OF	0.7100%	6,290,408	2,019,364	(53,257)	149,832	(176,807)	(92,884)	-
2230	DEXTER TOWN OF	0.0946%	838,131	269,059	15,946	30,815	(4,147)	(12,376)	-
2270	ELIDA TOWN OF	0.0139%	123,150	39,534	(13,086)	(10,212)	(7,547)	(1,818)	-
2290	ESPANOLA CITY OF	0.4863%	4,308,487	1,383,122	39,296	182,987	(24,045)	(63,619)	-
2300	ESTANCIA TOWN OF	0.0621%	550,189	176,623	9,279	30,666	(15,568)	(8,124)	-
2310	FARMINGTON CITY OF	3.6802%	32,605,576	10,467,130	(128,304)	876,553	(805,694)	(481,456)	-
2330	GALLUP CITY OF	1.4763%	13,079,618	4,198,854	(120,258)	254,858	(384,269)	(193,133)	-
2350	GRANTS CITY OF	0.3788%	3,356,066	1,077,374	56,540	103,274	(101,716)	(49,555)	-
2360	HATCH VILLAGE OF	0.1399%	1,239,476	397,900	49,074	38,508	(34,289)	(18,302)	-
2370	HOBBS CITY OF	2.8342%	25,110,245	8,060,958	326,749	990,598	(496,312)	(370,779)	-
2380	JAL CITY OF	0.0793%	702,577	225,543	28,457	44,874	(1,534)	(10,375)	-
2390	JEMEZ SPRINGS VILLAGE OF	0.0118%	104,545	33,561	2,313	10,965	(3,254)	(1,543)	-
2400	LAS CRUCES CITY OF	4.8996%	43,409,130	13,935,315	(338,598)	1,154,279	(830,508)	(640,982)	-
2410	LAS VEGAS CITY OF	0.7361%	6,521,647	2,093,596	(47,309)	201,054	(52,212)	(96,298)	-
2420	LOGAN VILLAGE OF	0.0527%	466,908	149,888	14	13,785	(2,149)	(6,895)	-
2430	LORDSBURG CITY OF	0.1926%	1,706,384	547,788	(14,053)	59,084	(17,459)	(25,196)	-
2440	LOS LUNAS VILLAGE OF	0.8605%	7,623,797	2,447,412	13,798	323,704	(81,858)	(112,573)	-
2460	MAGDALENA VILLAGE OF	0.0269%	238,327	76,509	13,961	19,969	1,148	(3,520)	-
2470	MESILLA TOWN OF	0.1328%	1,176,572	377,707	42,667	52,048	(16,568)	(17,373)	-
2490	MILAN VILLAGE OF	0.0689%	610,435	195,964	19,622	35,639	(5,572)	(9,014)	-
2500	MORIARTY CITY OF	0.1879%	1,664,743	534,420	3,033	76,541	(18,803)	(24,582)	-
2510	MOUNTAINAIR TOWN OF	0.0213%	188,712	60,581	3,006	8,525	(931)	(2,787)	-
2550	PORTALES CITY OF	0.4974%	4,406,830	1,414,693	37,221	110,640	(123,535)	(65,072)	-
2560	QUESTA VILLAGE OF	0.0527%	466,908	149,888	27,094	23,019	(5,548)	(6,895)	-
2570	RATON CITY OF	0.2922%	2,588,813	831,068	(25,238)	50,752	(75,707)	(38,227)	-
2620	RIO RANCHO CITY OF	3.2418%	28,721,471	9,220,244	24,042	864,141	(551,608)	(424,102)	-
2630	ROSWELL CITY OF	2.1094%	18,688,713	5,999,501	(294,843)	292,813	(666,024)	(275,959)	-
2650	RUIDOSO DOWNS THE CITY OF	0.1380%	1,222,643	392,496	(31,050)	23,370	(63,628)	(18,054)	-
2660	RUIDOSO VILLAGE OF	0.6659%	5,899,694	1,893,936	1,516	218,140	(69,369)	(87,115)	-
2680	SAN YSIDRO VILLAGE OF	0.0113%	100,115	32,139	433	3,250	(1,864)	(1,477)	-
2690	SANTA FE CITY OF	4.7292%	41,899,432	13,450,668	(104,177)	1,318,843	(516,061)	(618,689)	-
2710	SANTA ROSA CITY OF	0.1339%	1,186,318	380,835	14,216	33,744	(41,725)	(17,517)	-
2720	SILVER CITY TOWN OF	0.6629%	5,873,115	1,885,403	(136,226)	120,149	(128,046)	(86,723)	-
2730	SOCORRO CITY OF	0.2948%	2,611,848	838,463	(69,065)	42,163	(69,085)	(38,567)	-
2750	SPRINGER TOWN OF	0.0234%	207,318	66,554	7,764	7,505	333	(3,062)	-
2760	T OR C CITY OF	0.2673%	2,368,206	760,248	(35,671)	45,834	(34,455)	(34,969)	-
2770	TAOS TOWN OF	0.4874%	4,318,232	1,386,251	(9,338)	134,495	(68,681)	(63,763)	-
2780	TEXICO CITY OF	0.0261%	231,239	74,233	(382)	8,158	(10,508)	(3,414)	-
2810	TUCUMCARI CITY OF	0.2177%	1,928,763	619,176	(59,861)	28,251	(74,482)	(28,480)	-
2850	EUNICE CITY OF	0.2058%	1,823,332	585,331	(104,408)	(36,361)	(94,018)	(26,923)	-
2880	MELROSE VILLAGE OF	0.0000%	-	-	-	-	-	-	-
2900	ANGEL FIRE VILLAGE OF	0.1034%	916,096	294,088	9,354	44,773	(4,935)	(13,527)	-
2950	SUNLAND PARK CITY OF	0.3358%	2,975,098	955,074	(40,929)	46,819	(79,855)	(43,930)	-
2960	HAGERMAN TOWN OF	0.0861%	762,823	244,884	(3,524)	20,108	(14,231)	(11,263)	-
2980	ARTESIA CITY OF	0.8709%	7,715,938	2,476,991	54,058	284,610	(195,270)	(113,935)	-
3010	BERNALILLO COUNTY	8.8287%	78,219,892	25,110,359	(157,338)	2,322,108	(1,228,403)	(1,154,999)	-
3020	CATRON COUNTY	0.1515%	1,342,249	430,893	10,577	65,258	(16,248)	(19,820)	-
3030	CHAVES COUNTY	0.9038%	8,007,424	2,570,565	124,913	296,715	(148,705)	(118,238)	-
3040	CIBOLA COUNTY	0.3525%	3,123,054	1,002,571	30,319	101,396	(87,470)	(46,115)	-
3050	COLFAX COUNTY	0.2138%	1,894,210	608,084	8,111	86,998	(31,616)	(27,970)	-
3060	CURRY COUNTY	0.3735%	3,309,108	1,062,299	(14,249)	103,479	(45,831)	(48,863)	-
3070	DE BACA COUNTY	0.0755%	668,909	214,735	(50,622)	4,883	(28,398)	(9,876)	-
3090	DONA ANA COUNTY	3.1108%	27,560,846	8,847,657	(36,333)	958,476	(528,418)	(406,965)	-
3100	EDDY COUNTY	1.5628%	13,845,985	4,444,875	18,500	322,946	(442,743)	(204,450)	-
3110	GRANT COUNTY	0.7888%	6,988,554	2,243,484	(85,680)	145,584	(174,637)	(103,193)	-
3120	GUADALUPE COUNTY	0.1150%	1,018,869	327,080	(3,561)	37,259	(14,287)	(15,045)	-
3130	HARDING COUNTY	0.0342%	303,003	97,271	12,035	20,572	(3,171)	(4,473)	-
3140	HIDALGO COUNTY	0.1476%	1,307,696	419,801	23,448	74,159	5,356	(19,310)	-
3150	LEA COUNTY	1.5527%	13,756,502	4,416,149	115,164	641,065	(179,422)	(203,129)	-
3160	LINCOLN COUNTY	0.5744%	5,089,028	1,633,693	17,611	153,521	(106,957)	(75,144)	-
3170	LOS ALAMOS COUNTY	1.1284%	9,997,318	3,209,366	74,729	423,977	(118,338)	(147,621)	-
3180	LUNA COUNTY	0.6317%	5,596,691	1,796,665	(81,875)	135,783	(156,330)	(82,641)	-
3200	MCKINLEY COUNTY	0.7837%	6,943,370	2,228,979	(16)	246,943	(171,368)	(102,527)	-
3210	MORA COUNTY	0.0449%	397,802	127,704	7,753	19,367	(6,594)	(5,875)	-
3220	OTERO COUNTY	0.9001%	7,974,643	2,560,041	(63,660)	272,552	(120,879)	(117,753)	-
3230	QUAY COUNTY	0.1248%	1,105,694	354,953	25,482	58,605	(25,221)	(16,326)	-
3240	RIO ARRIBA COUNTY	0.4786%	4,240,267	1,361,222	(25,472)	150,323	(43,879)	(62,613)	-
3250	ROOSEVELT COUNTY	0.2909%	2,577,296	827,370	20,925	71,019	(56,330)	(38,056)	-
3260	SAN JUAN COUNTY	2.6431%	23,417,151	7,517,437	(318,083)	607,276	(585,343)	(345,779)	-
3270	SAN MIGUEL COUNTY	0.1090%	965,711	310,015	24,402	57,379	6,061	(14,260)	-
3280	SANDOVAL COUNTY	1.2842%	11,377,664	3,652,488	278,732	591,805	54,185	(168,003)	-
3290	SANTA FE COUNTY	2.2241%	19,704,924	6,325,728	(182,421)	487,791	(493,247)	(290,964)	-

*Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

New Mexico PERA
Schedule of Other Pension Items
Municipal Police Division
As of and for the year ended 6/30/2017

Employer Code	Employer	Alloc. %*	Discount Rate Sensitivity: Net Pension Liability 1% Decrease Discount Rate (6.51%)	Discount Rate Sensitivity: Net Pension Liability 1% Increase Discount Rate (8.51%)	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date: Year 1	Year 2	Year 3	Year 4	Year 5
	Municipal Police		**$ 885,972,933**	**$ 284,417,405**	**$ (2,138,017)**	**$ 26,612,307**	**$ (16,573,233)**	**$ (13,082,318)**	**$ -**
				Employer Allocation					
3300	SIERRA COUNTY	0.2648%	$ 2,346,057	$ 753,138	$ 51,054	$ 129,773	$ (45,226)	$ (34,641)	$ -
3310	SOCORRO COUNTY	0.2110%	1,869,403	600,120	47,018	92,505	(13,898)	(27,603)	-
3320	TAOS COUNTY	0.4209%	3,729,060	1,197,112	7,242	143,513	(14,888)	(55,062)	-
3330	TORRANCE COUNTY	0.1841%	1,631,076	523,613	31,962	71,958	(24,079)	(24,085)	-
3340	UNION COUNTY	0.1260%	1,116,326	358,366	(4,471)	29,338	(29,894)	(16,485)	-
3350	VALENCIA COUNTY	1.0410%	9,222,978	2,960,785	247,536	534,150	(241,516)	(136,188)	-
3490	CORRALES VILLAGE OF	0.2483%	2,199,871	706,208	121,734	157,681	(7,297)	(32,484)	-
4040	LOVING VILLAGE OF	0.0686%	607,777	195,110	(13,069)	2,428	(30,259)	(8,975)	-
4250	RED RIVER TOWN OF	0.0684%	606,005	194,541	(6,978)	10,357	(16,174)	(8,949)	-
4290	EDGEWOOD TOWN OF	0.1809%	1,602,726	514,512	(35,876)	11,736	(59,403)	(23,667)	-
4300	CAPITAN VILLAGE OF	0.0383%	339,327	108,932	19,274	25,802	(3,670)	(5,010)	-
4370	LOVINGTON CITY OF	0.3367%	2,983,071	957,634	(30,497)	85,964	(63,956)	(44,049)	-
4430	CARRIZOZO TOWN OF	0.0578%	512,092	164,393	5,648	16,488	(9,313)	(7,562)	-
4440	TULAROSA VILLAGE OF	0.0586%	519,181	166,669	(5,973)	8,459	(12,344)	(7,666)	-
4490	TAOS SKI VALLEY	0.0314%	278,195	89,307	10,396	19,078	4,746	(4,108)	-
4500	ANTHONY CITY OF	0.0772%	683,971	219,570	24,477	38,051	12,966	(10,099)	-
	ROUNDING	0.0001%	2,651	842	317	385	(675)	(37)	
	TOTAL	100.000%	$ 885,972,933	$ 284,417,405	$ (2,138,017)	$ 26,612,307	$ (16,573,233)	$ (13,082,318)	$ -

*Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

New Mexico PERA
Schedule of Other Pension Items
Municipal Fire Division
As of and for the year ended 6/30/2017

Employer Code	Employer	Alloc. %*	Discount Rate Sensitivity: Net Pension Liability 1% Decrease Discount Rate (6.51%)	Discount Rate Sensitivity: Net Pension Liability 1% Increase Discount Rate (8.51%)	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date: Year 1	Year 2	Year 3	Year 4	Year 5
	Municipal Fire		**$ 766,821,738**	**$ 411,712,730**	**$ 1,132,108**	**$ 7,207,040**	**$ (14,601,183)**	**$ (6,188,056)**	**$ -**
				Employer Allocation					
2010	ALAMOGORDO CITY OF	0.5694%	$ 4,366,283	$ 2,344,292	$ 17,900	$ 49,979	$ (84,162)	$ (35,235)	$ -
2020	ALBUQUERQUE CITY OF (REGULAR)	32.9878%	252,957,621	135,814,972	429,199	3,266,522	(4,471,412)	(2,041,303)	-
2060	BELEN CITY OF	0.3077%	2,359,510	1,266,840	51,562	72,269	(36,845)	(19,040)	-
2080	BERNALILLO TOWN OF	0.3147%	2,413,188	1,295,660	124,039	105,419	(6,832)	(19,475)	-
2090	BLOOMFIELD CITY OF	0.2655%	2,035,912	1,093,097	12,216	(130,497)	(208,929)	(16,430)	-
2110	CARLSBAD CITY OF	3.3918%	26,009,060	13,964,472	684,358	727,130	(361,546)	(209,886)	-
2160	CLAYTON TOWN OF	0.1227%	940,891	505,172	(80,488)	(60,789)	(5,033)	(7,593)	-
2180	CLOVIS CITY OF	1.2777%	9,797,681	5,260,454	(9,483)	80,638	(224,011)	(79,064)	-
2210	DEMING CITY OF	0.6475%	4,965,170	2,665,839	(54,076)	525	(120,629)	(40,068)	-
2290	ESPANOLA CITY OF	0.5068%	3,886,252	2,086,560	37,349	40,461	(71,747)	(31,361)	-
2310	FARMINGTON CITY OF	3.8595%	29,595,485	15,890,052	(252,187)	(151,564)	(895,691)	(238,829)	-
2330	GALLUP CITY OF	1.6205%	12,426,347	6,671,805	(41,609)	(67,533)	(325,219)	(100,278)	-
2350	GRANTS CITY OF	0.2855%	2,189,276	1,175,439	20,480	33,295	(59,481)	(17,667)	-
2370	HOBBS CITY OF	3.0578%	23,447,876	12,589,352	36,562	174,945	(443,031)	(189,219)	-
2400	LAS CRUCES CITY OF	6.1198%	46,927,957	25,195,996	600,797	846,958	(496,129)	(378,697)	-
2410	LAS VEGAS CITY OF	0.4826%	3,700,681	1,986,925	(112,176)	(36,481)	(58,462)	(29,864)	-
2440	LOS LUNAS VILLAGE OF	0.5049%	3,871,683	2,078,738	(44,474)	25,364	(59,241)	(31,243)	-
2470	MESILLA TOWN OF	0.0472%	361,940	194,329	(2,279)	336	(8,605)	(2,921)	-
2500	MORIARTY CITY OF	0.0562%	430,954	231,383	10,850	12,752	(4,820)	(3,477)	-
2530	PECOS VILLAGE OF	0.0075%	57,512	30,879	(2,403)	567	(694)	(465)	-
2550	PORTALES CITY OF	0.8414%	6,452,038	3,464,151	71,347	133,534	(74,617)	(52,067)	-
2570	RATON CITY OF	0.4504%	3,453,765	1,854,354	47,538	46,387	(78,376)	(27,870)	-
2620	RIO RANCHO CITY OF	4.3034%	32,999,407	17,717,646	109,281	270,924	(600,445)	(266,298)	-
2630	ROSWELL CITY OF	3.3618%	25,779,013	13,840,959	147,721	413,352	(370,804)	(208,030)	-
2650	RUIDOSO DOWNS THE CITY OF	0.0266%	203,975	109,516	(1,329)	957	(5,934)	(1,646)	-
2660	RUIDOSO VILLAGE OF	0.7159%	5,489,676	2,947,451	31,773	43,732	(121,605)	(44,299)	-
2690	SANTA FE CITY OF	6.7597%	51,834,849	27,830,546	(447,312)	195,838	(1,345,603)	(418,294)	-
2720	SILVER CITY TOWN OF	0.7425%	5,693,651	3,056,967	(186,656)	(51,304)	(156,800)	(45,945)	-
2730	SOCORRO CITY OF	0.4617%	3,540,416	1,900,878	(15,515)	22,935	(74,449)	(28,569)	-
2770	TAOS TOWN OF	0.2753%	2,111,060	1,133,445	22,524	22,310	(43,843)	(17,036)	-
2850	EUNICE CITY OF	0.0861%	660,234	354,485	(110,716)	(92,819)	(66,267)	(5,327)	-
2900	ANGEL FIRE VILLAGE OF	0.0816%	625,727	335,958	(107,353)	(90,067)	(102,649)	(5,050)	-
2950	SUNLAND PARK CITY OF	0.2494%	1,912,453	1,026,812	33,313	23,806	(33,582)	(15,433)	-
2980	ARTESIA CITY OF	0.9163%	7,026,388	3,772,524	151,093	208,357	(135,026)	(56,700)	-
3010	BERNALILLO COUNTY	10.3870%	79,649,774	42,764,601	118,894	489,026	(1,107,555)	(642,753)	-
3090	DONA ANA COUNTY	0.5723%	4,388,521	2,356,232	21,743	41,500	(72,059)	(35,414)	-
3100	EDDY COUNTY	0.2355%	1,805,865	969,584	291,775	263,227	58,159	(14,573)	-
3170	LOS ALAMOS COUNTY	7.5073%	57,567,608	30,908,510	(278,799)	130,326	(1,258,743)	(464,556)	-
3260	SAN JUAN COUNTY	0.4653%	3,568,022	1,915,700	40,799	64,452	(40,846)	(28,793)	-
3280	SANDOVAL COUNTY	0.7391%	5,667,579	3,042,968	(78,132)	(91,687)	(207,825)	(45,737)	-
3290	SANTA FE COUNTY	3.2454%	24,886,433	13,361,725	(286,597)	(10,762)	(632,108)	(200,827)	-
3490	CORRALES VILLAGE OF	0.2447%	1,876,413	1,007,461	133,835	97,210	(6,181)	(15,142)	-
4250	RED RIVER TOWN OF	0.0718%	550,578	295,610	(2,087)	(239)	(11,587)	(4,443)	-
4370	LOVINGTON CITY OF	0.8264%	6,337,015	3,402,394	(1,216)	85,893	(170,016)	(51,139)	-
	ROUNDING		(1)	(3)	47	(144)	97	-	-
	TOTAL	100.0000%	766,821,738	411,712,730	1,132,108	7,207,040	(14,601,183)	(6,188,056)	-

*Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

Other Schedule

Schedule of Pension Amounts by Divison Funds of New Mexico PERA
As of and of the year ended 6/30/2017

Plan	Total Pension Expense	Total Pension Expense	Total Employer Contributions	Discount Rate Sensitivity: Net Pension Liability 1% Decrease Discount Rate (6.51%)*	Discount Rate Sensitivity: Net Pension Liability 1% Increase Discount Rate (8.51%)*	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date: Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
PERA Divisions											
State Funded Divisions											
State General	$ 355,630,432	$ 160,695,908	$ 4,065,045,828	$ 2,193,387,590	$ 47,003,472	$ 143,704,904	$ 7,296,350	$ (36,885,382)	$ -	$ -
State Police	(15,092,270)	21,717,932	(147,147,839)	(357,941,898)	(20,387,156)	2,537,091	(12,459,922)	(7,830,613)	-	-
Legislative	(665,309)	1,000,000	(10,304,689)	(14,891,752)	(682,567)	22,424	(352,412)	(277,193)	-	-
Total State Funded Divisions	339,872,853	183,413,840	3,907,593,300	1,820,553,940	25,933,749	146,264,419	(5,515,984)	(44,993,188)	-	-
Other PERA Divisions										
Municipal General	166,399,970	83,871,138	2,153,644,368	725,772,215	39,103,201	120,907,523	18,444,893	(32,946,289)	-	-
Municipal Police	68,297,326	38,952,655	885,972,933	284,417,405	(2,138,017)	26,612,307	(16,573,233)	(13,082,318)	-	-
Municipal Fire	64,792,979	26,235,698	766,821,738	411,712,730	1,132,108	7,207,040	(14,601,183)	(6,188,056)	-	-
Total Other PERA Divisions	299,490,275	149,059,492	3,806,439,039	1,421,902,350	38,097,292	154,726,870	(12,729,523)	(52,216,663)	-	-
Total PERA	$ 639,363,128	$ 332,473,332	$ 7,714,032,339	$ 3,242,456,290	$ 64,031,041	$ 300,991,289	$ (18,245,507)	$ (97,209,851)	$ -	$ -
Funds										
Judges	$ 16,758,953	$ 4,524,201	$ 105,794,082	$ 70,470,984	$ 9,650,885	$ 738,000	$ (611,586)	$ (564,231)	$ -	$ -
Magistrates	2,472,205	1,282,356	40,859,138	27,152,372	(3,819,941)	10,093	273,981	(209,327)	-	-
Volunteer Firefighters	1,603,806	750,000	(12,335,212)	(22,546,666)	(23,020)	809,897	75,918	(855,238)	(492,919)	(463,194)

*Discount rate for Judge's Fund is 5.77% with discount rate sensitivities of 4.77% and 6.77%.

*Discount rate for Magistrate's Fund is 5.48% with discount rate sensitivities of 4.48% and 6.48%.

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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 Wayne Johnson, 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, 2017, 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, 2017 (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, plan 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, 2017, and the related notes.

We have issued our report thereon dated June 1, 2018.

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) to determine the 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 determination 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. 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.

CliftonLarsonAllen LLP

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Albuquerque, New Mexico
June 1, 2018

Exit Conference

PERA staff prepared the Schedules of Employer Allocations and Pension Amounts and notes for the fiscal year ended June 30, 2017. The contents of this report were presented and discussed during an exit conference with the Audit and Budget Committee of the PERA Board and management of PERA on May 31, 2018. The following individuals attended the exit conference which was held in executive session.

New Mexico Public Employees Retirement Association
Members of the Board
James Maxon – Board Chair
Jackie Kohlash – Vice-Chair
Claudia Armijo – Board Member
Natalie Cordova – Board Member
Patricia French – Board Member
John Melia – Board Member
Daniel Mayfield – Board Member
Loretta Naranjo-Lopez – Board Member
Tim Eichenberg – Board Member

PERA Management
Wayne Propst, Executive Director
Anna Williams, CPA, Chief Financial Officer

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Thomas Rey, CPA Principal