



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, 2019

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INVESTED IN TOMORROW.

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Schedule of Employer Allocations



INDEPENDENT AUDITORS' REPORT

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

Report on Schedules

We have audited the accompanying schedules of employer allocations of the Municipal General, Municipal Police, Municipal Fire, State General, State Police, and Legislative Divisions, which collectively comprise the Public Employees Retirement Association Fund (PERA Fund) of the Public Employees Retirement Association of New Mexico (PERA) as of and for the year ended June 30, 2019, 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, 2019 (specified column totals), included in the accompanying schedules of pension amounts by employer, and the related notes.

We have audited the column totals titled net pension liability, total deferred outflows of resources, total deferred inflows of resources and employer pension expense (specified column totals) for the Judges, Magistrates, and Volunteer Firefighters Retirement Funds included in the accompanying schedule of employer pension amounts as of and for the year ended June 30, 2019, 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.

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

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

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

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense, for the total of all participating entities of the PERA Fund's individual divisions, and the net pension liability, total deferred outflows of resources, total deferred inflows of resources and the total employer pension expense of the Judges, Magistrate, and Volunteer Firefighters Retirement Funds of the PERA as of and for the year ended June 30, 2019, 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, 2019, and our report thereon, dated November 25, 2019 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 divisions and 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 Members of the Retirement Board of the
Public Employees Retirement Association of New Mexico and
Honorable Brian S. Colón, New Mexico State Auditor

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 9, 2020 on our consideration of PERA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of PERA's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering PERA's internal control over financial reporting and compliance.

Restriction on Use

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



CliftonLarsonAllen LLP

Albuquerque, New Mexico
June 9, 2020

State of New Mexico Public Employees Retirement Association
 PERA Fund - Municipal General Division
 Schedule of Employer Allocations
 For the year ended June 30, 2019

Employer Code	Employer	2019 Actual Employer Contributions for Allocations	2019 Employer Allocation Percentage
2000	REDI-Net	\$ 6,404	0.0073%
2010	ALAMOGORDO CITY OF	836,231	0.9597%
2020	ALBUQUERQUE CITY OF (REGULAR)	16,524,800	18.9651%
2030	ARCH HURLEY CONSERVANCY DIST	40,934	0.0470%
2040	AZTEC CITY OF	294,870	0.3384%
2050	BAYARD CITY OF	59,549	0.0683%
2060	BELEN CITY OF	247,758	0.2843%
2080	BERNALILLO TOWN OF	217,241	0.2493%
2090	BLOOMFIELD CITY OF	192,305	0.2207%
2100	BOSQUE FARMS VILLAGE OF	58,266	0.0669%
2110	CARLSBAD CITY OF	1,665,100	1.9110%
2120	CARLSBAD SOIL AND WATER CONS DIST	8,391	0.0096%
2130	CHAMA VILLAGE OF	44,830	0.0515%
2140	CIMARRON VILLAGE OF	21,584	0.0248%
2150	CLAUNCH PINTO SOIL AND WATER CONS DIST	5,261	0.0060%
2160	CLAYTON TOWN OF	112,193	0.1288%
2170	CLOUDCROFT VILLAGE OF	37,781	0.0434%
2180	CLOVIS CITY OF	115,241	0.1323%
2190	CUBA VILLAGE OF	31,576	0.0362%
2200	CUBA SOIL AND WATER CONS DIST	4,587	0.0053%
2210	DEMING CITY OF	324,047	0.3719%
2220	DES MOINES VILLAGE OF	2,933	0.0034%
2230	DEXTER TOWN OF	28,930	0.0332%
2240	EAST RIO ARRIBA SOIL AND WATER CONS. DIST.	5,158	0.0059%
2250	EAST TORRANCE SOIL AND WATER CONS DIST	4,048	0.0046%
2270	ELIDA TOWN OF	6,017	0.0069%
2290	ESPANOLA CITY OF	386,910	0.4440%
2300	ESTANCIA TOWN OF	30,307	0.0348%
2310	FARMINGTON CITY OF	2,830,279	3.2482%
2320	FT SUMNER VILLAGE OF	47,955	0.0550%
2330	GALLUP CITY OF	967,688	1.1106%
2340	GRADY VILLAGE OF	3,672	0.0042%
2350	GRANTS CITY OF	240,787	0.2763%
2360	HATCH VILLAGE OF	57,914	0.0665%
2370	HOBBS CITY OF	1,442,152	1.6551%
2375	HURLEY, TOWN OF	22,721	0.0261%
2380	JAL CITY OF	98,027	0.1125%
2390	JEMEZ SPRINGS VILLAGE OF	17,476	0.0201%
2400	LAS CRUCES CITY OF	4,489,842	5.1529%
2410	LAS VEGAS CITY OF	565,787	0.6493%
2420	LOGAN VILLAGE OF	35,596	0.0409%
2430	LORDSBURG CITY OF	66,542	0.0764%
2440	LOS LUNAS VILLAGE OF	529,823	0.6081%
2450	LOS RANCHOS VILLAGE OF	60,429	0.0694%
2460	MAGDALENA VILLAGE OF	17,361	0.0199%
2470	MESILLA TOWN OF	35,691	0.0410%
2480	MID. RIO GRANDE CONS. DIST.	856,504	0.9830%
2490	MILAN VILLAGE OF	76,348	0.0876%
2500	MORIARTY CITY OF	61,134	0.0702%
2510	MOUNTAINAIR TOWN OF	27,260	0.0313%
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	110,416	0.1267%
2530	PECOS VILLAGE OF	33,829	0.0388%
2540	PECOS VALLEY CONS. DISTRICT	41,148	0.0472%
2550	PORTALES CITY OF	293,336	0.3367%

State of New Mexico Public Employees Retirement Association
 PERA Fund - Municipal General Division
 Schedule of Employer Allocations
 For the year ended June 30, 2019

Employer Code	Employer	2019 Actual Employer Contributions for Allocations	2019 Employer Allocation Percentage
2560	QUESTA VILLAGE OF	\$ 38,841	0.0446%
2570	RATON CITY OF	196,120	0.2251%
2580	RATON PUBLIC SERVICE	83,300	0.0956%
2590	REGION V HOUSING AUTHORITY	33,200	0.0381%
2600	REGION VI HOUSING AUTHORITY	60,806	0.0698%
2610	RESERVE VILLAGE OF	11,930	0.0137%
2620	RIO RANCHO CITY OF	1,518,081	1.7423%
2630	ROSWELL CITY OF	1,400,614	1.6075%
2640	ROY VILLAGE OF	7,454	0.0086%
2650	RUIDOSO DOWNS THE CITY OF	103,983	0.1193%
2660	RUIDOSO VILLAGE OF	651,354	0.7475%
2670	S N M E D D	19,145	0.0220%
2680	SAN YSIDRO VILLAGE OF	6,526	0.0075%
2690	SANTA FE CITY OF	4,387,468	5.0354%
2710	SANTA ROSA CITY OF	105,649	0.1213%
2720	SILVER CITY TOWN OF	317,319	0.3642%
2730	SOCORRO CITY OF	295,249	0.3389%
2740	SOUTHWEST NEW MEXICO COG	17,075	0.0196%
2750	SPRINGER TOWN OF	31,861	0.0366%
2760	T OR C CITY OF	247,841	0.2844%
2770	TAOS TOWN OF	355,692	0.4082%
2780	TEXICO CITY OF	17,420	0.0200%
2790	TIERRA Y MONTES SWCD	21,134	0.0243%
2800	TIJERAS VILLAGE OF	21,766	0.0250%
2810	TUCUMCARI CITY OF	261,517	0.3001%
2830	WAGON MOUND VILLAGE OF	10,813	0.0124%
2840	WILLIAMSBURG VILLAGE OF	7,480	0.0086%
2850	EUNICE CITY OF	157,821	0.1811%
2860	NORTHWEST NM COUNCIL OF GOVERNMENTS	27,696	0.0318%
2870	NORTHWEST NM REGIONAL SOLID WASTE AUTH	131,268	0.1507%
2880	MELROSE VILLAGE OF	12,807	0.0147%
2900	ANGEL FIRE VILLAGE OF	183,258	0.2103%
2910	TIMBERON WATER AND SANITATION DISTRICT	4,820	0.0055%
2920	MOSQUERO VILLAGE OF	4,171	0.0048%
2930	EAGLE NEST VILLAGE OF	20,985	0.0241%
2940	EMW GAS ASSOCIATION	70,138	0.0805%
2950	SUNLAND PARK CITY OF	137,553	0.1579%
2960	HAGERMAN TOWN OF	15,761	0.0181%
2970	SANTA CLARA VILLAGE OF	19,847	0.0228%
2980	ARTESIA CITY OF	302,916	0.3476%
2990	MAXWELL VILLAGE OF	6,255	0.0072%
2995	MAXWELL HOUSING AUTHORITY	-	0.0000%
3000	KIRTLAND, TOWN OF	2,950	0.0034%
3010	BERNALILLO COUNTY	9,447,518	10.8427%
3020	CATRON COUNTY	125,958	0.1446%
3030	CHAVES COUNTY	979,405	1.1240%
3040	CIBOLA COUNTY	263,290	0.3022%
3050	COLFAX COUNTY	246,207	0.2826%
3060	CURRY COUNTY	469,856	0.5392%
3070	DE BACA COUNTY	92,800	0.1065%
3090	DONA ANA COUNTY	2,516,039	2.8876%
3100	EDDY COUNTY	1,533,112	1.7595%
3110	GRANT COUNTY	471,826	0.5415%
3120	GUADALUPE COUNTY	152,982	0.1756%

State of New Mexico Public Employees Retirement Association
 PERA Fund - Municipal General Division
 Schedule of Employer Allocations
 For the year ended June 30, 2019

Employer Code	Employer	2019 Actual Employer Contributions for Allocations	2019 Employer Allocation Percentage
3130	HARDING COUNTY	\$ 64,757	0.0743%
3140	HIDALGO COUNTY	164,225	0.1885%
3150	LEA COUNTY	1,165,916	1.3381%
3160	LINCOLN COUNTY	304,099	0.3490%
3170	LOS ALAMOS COUNTY	2,709,780	3.1100%
3180	LUNA COUNTY	671,507	0.7707%
3200	MCKINLEY COUNTY	736,359	0.8451%
3210	MORA COUNTY	91,075	0.1045%
3220	OTERO COUNTY	645,210	0.7405%
3230	QUAY COUNTY	203,177	0.2332%
3240	RIO ARRIBA COUNTY	964,568	1.1070%
3250	ROOSEVELT COUNTY	231,959	0.2662%
3260	SAN JUAN COUNTY	2,311,528	2.6529%
3270	SAN MIGUEL COUNTY	368,693	0.4231%
3280	SANDOVAL COUNTY	1,328,086	1.5242%
3290	SANTA FE COUNTY	3,139,697	3.6034%
3300	SIERRA COUNTY	218,267	0.2505%
3310	SOCORRO COUNTY	305,826	0.3510%
3320	TAOS COUNTY	989,740	1.1359%
3330	TORRANCE COUNTY	280,290	0.3217%
3340	UNION COUNTY	111,396	0.1278%
3350	VALENCIA COUNTY	660,289	0.7578%
3360	DE BACA FAMILY PRACTICE CLINIC, INC.	169,730	0.1948%
3370	SOUTHWEST SOLID WASTE	37,661	0.0432%
3380	S S C A F C A	71,276	0.0818%
3390	CHAVES SOIL AND WATER CONS DIST	8,202	0.0094%
3400	RIO ARRIBA COUNTY HOUSING AUTHORITY	7,125	0.0082%
3410	TAOS SOIL AND WATER CONSERVATION DIST	38,301	0.0440%
3420	SIERRA SOIL AND WATER CONSERVATION DIST	7,795	0.0089%
3430	ESTANCIA VALLEY SOLID WASTE AUTHORITY	56,082	0.0644%
3440	GREENTREE SOLID WASTE AUTHORITY	31,337	0.0360%
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	244,908	0.2811%
3460	ELEPHANT BUTTE IRRIGATION DISTRICT	340,950	0.3913%
3470	SOCORRO SOIL AND WATER DISTRICT	10,059	0.0115%
3480	CIUDAD SOIL AND WATER CONSERVATION	6,181	0.0071%
3490	CORRALES VILLAGE OF	98,117	0.1126%
4000	WILLARD VILLAGE OF	4,343	0.0050%
4010	SOUTH CENTRAL COUNCIL OF GOG	37,335	0.0428%
4015	SOUTH CENTRAL REGIONAL TRANSIT DISTRICT	29,745	0.0341%
4020	ELEPHANT BUTTE CITY OF	37,010	0.0425%
4030	ANTHONY WATER AND SANITATION DIST.	46,475	0.0533%
4040	LOVING VILLAGE OF	41,585	0.0477%
4050	VAUGHN TOWN OF	15,393	0.0177%
4060	EL PRADO WATER AND SANITATION DIST	11,143	0.0128%
4070	EDGEWOOD SOIL AND WATER CONSERV DIST	10,676	0.0123%
4090	BAYARD HOUSING AUTHORITY	11,880	0.0136%
4100	CLOVIS CITY OF HOUSING AUTHORITY	39,365	0.0452%
4110	CUBA HOUSING AUTHORITY	3,478	0.0040%
4130	FT. SUMNER VILLAGE OF HOUSING AUTH.	10,334	0.0119%
4140	GALLUP CITY OF HOUSING AUTHORITY	45,443	0.0522%
4150	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	90,999	0.1044%
4160	LORDSBURG CITY HOUSING AUTHORITY	8,175	0.0094%
4170	RATON CITY OF HOUSING AUTHORITY	31,438	0.0361%
4180	T OR C CITY OF HOUSING AUTHORITY	80,041	0.0919%

State of New Mexico Public Employees Retirement Association
 PERA Fund - Municipal General Division
 Schedule of Employer Allocations
 For the year ended June 30, 2019

Employer Code	Employer	2019 Actual Employer Contributions for Allocations	2019 Employer Allocation Percentage
4200	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	\$ 3,342	0.0038%
4215	NORTHERN REGIONAL HOUSING AUTHORITY	49,858	0.0572%
4245	PERALTA TOWN OF	17,694	0.0203%
4250	RED RIVER TOWN OF	117,783	0.1352%
4260	SANTA FE CITY CIVIC HOUSING AUTHORITY	142,568	0.1636%
4270	SANTA FE CITY SOLID WASTE MANAGEMENT	166,664	0.1913%
4290	EDGEWOOD TOWN OF	85,414	0.0980%
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	145,863	0.1674%
4320	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	14,438	0.0166%
4330	POJOAQUE VALLEY IRRIGATION DISTRICT	1,448	0.0017%
4340	CARLSBAD IRRIGATION DISTRICT	64,824	0.0744%
4350	COLUMBUS VILLAGE OF	37,815	0.0434%
4370	LOVINGTON CITY OF	147,695	0.1695%
4380	ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY	3,237,259	3.7153%
4390	SAN JUAN WATER COMMISSION	24,226	0.0278%
4400	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	19,532	0.0224%
4410	CARRIZOZO SOIL & WATER CONSERVATION DIST.	-	0.0000%
4420	UPPER HONDO SOIL & WATER CONSERVATION DIST.	8,111	0.0093%
4430	CARRIZOZO TOWN OF	7,483	0.0086%
4440	TULAROSA VILLAGE OF	56,098	0.0644%
4450	WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT	2,309	0.0026%
4460	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	120,683	0.1385%
4470	ELDORADO AREA WATER AND SANITATION DISTRICT	15,322	0.0176%
4480	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA)	84,141	0.0966%
4490	TAOS SKI VALLEY	55,641	0.0639%
4500	ANTHONY CITY OF	46,696	0.0536%
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY	48,056	0.0552%
4520	SPRINGER HOUSING AUTHORITY	12,251	0.0141%
4530	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC.	4,401	0.0051%
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	68,944	0.0791%
4560	ALBUQUERQUE HOUSING AUTHORITY	250,531	0.2875%
4570	MID-REGION COUNCIL OF GOVERNMENTS	615,125	0.7060%
4580	A M A F C A ROUNDING	141,380 -	0.1623% -0.0010%
		<u>\$ 87,132,475</u>	<u>100.000%</u>

¹ Change in share is recognized over the 3.91 years of average expected future working lifetime.

State of New Mexico Public Employees Retirement Association
 PERA Fund - Municipal Police Division
 Schedule of Employer Allocations
 For the Year Ended June 30, 2019

Employer Code	Employer	2019 Actual Employer Contributions for Allocations	2019 Employer Allocation Percentage
2010	ALAMOGORDO CITY OF	\$ 492,181	1.1708%
2020	ALBUQUERQUE CITY OF (REGULAR)	12,628,493	30.0397%
2040	AZTEC CITY OF	149,684	0.3561%
2050	BAYARD CITY OF	34,003	0.0809%
2060	BELEN CITY OF	178,225	0.4239%
2080	BERNALILLO TOWN OF	236,367	0.5623%
2090	BLOOMFIELD CITY OF	170,281	0.4051%
2100	BOSQUE FARMS VILLAGE OF	108,802	0.2588%
2110	CARLSBAD CITY OF	922,368	2.1941%
2140	CIMARRON VILLAGE OF	25,293	0.0602%
2160	CLAYTON TOWN OF	57,558	0.1369%
2170	CLOUDCROFT VILLAGE OF	27,551	0.0655%
2180	CLOVIS CITY OF	247,858	0.5896%
2190	CUBA VILLAGE OF	28,676	0.0682%
2210	DEMING CITY OF	298,174	0.7093%
2230	DEXTER TOWN OF	40,226	0.0957%
2270	ELIDA TOWN OF	7,107	0.0169%
2290	ESPANOLA CITY OF	175,377	0.4172%
2300	ESTANCIA TOWN OF	16,923	0.0403%
2310	FARMINGTON CITY OF	1,534,818	3.6509%
2330	GALLUP CITY OF	640,521	1.5236%
2350	GRANTS CITY OF	150,771	0.3586%
2360	HATCH VILLAGE OF	73,026	0.1737%
2370	HOBBS CITY OF	949,870	2.2595%
2380	JAL CITY OF	37,220	0.0885%
2390	JEMEZ SPRINGS VILLAGE OF	5,719	0.0136%
2400	LAS CRUCES CITY OF	2,004,738	4.7687%
2410	LAS VEGAS CITY OF	294,573	0.7007%
2420	LOGAN VILLAGE OF	19,817	0.0471%
2430	LORDSBURG CITY OF	82,810	0.1970%
2440	LOS LUNAS VILLAGE OF	383,472	0.9122%
2460	MAGDALENA VILLAGE OF	8,075	0.0192%
2470	MESILLA TOWN OF	54,286	0.1291%
2490	MILAN VILLAGE OF	42,054	0.1000%
2500	MORIARTY CITY OF	79,891	0.1900%
2510	MOUNTAINAIR TOWN OF	15,780	0.0375%
2550	PORTALES CITY OF	171,206	0.4073%
2560	QUESTA VILLAGE OF	19,787	0.0471%
2570	RATON CITY OF	123,796	0.2945%
2620	RIO RANCHO CITY OF	1,286,203	3.0595%
2630	ROSWELL CITY OF	924,527	2.1992%
2650	RUIDOSO DOWNS THE CITY OF	49,381	0.1175%
2660	RUIDOSO VILLAGE OF	260,008	0.6185%
2680	SAN YSIDRO VILLAGE OF	4,636	0.0110%
2690	SANTA FE CITY OF	1,683,820	4.0053%
2710	SANTA ROSA CITY OF	62,544	0.1488%
2720	SILVER CITY TOWN OF	277,897	0.6610%
2730	SOCORRO CITY OF	126,037	0.2998%
2750	SPRINGER TOWN OF	6,957	0.0165%
2760	T OR C CITY OF	114,604	0.2726%
2770	TAOS TOWN OF	211,817	0.5039%
2780	TEXICO CITY OF	13,223	0.0315%
2810	TUCUMCARI CITY OF	108,478	0.2580%
2850	EUNICE CITY OF	89,843	0.2137%
2880	MELROSE VILLAGE OF	-	0.0000%
2900	ANGEL FIRE VILLAGE OF	48,915	0.1164%

State of New Mexico Public Employees Retirement Association
 PERA Fund - Municipal Police Division
 Schedule of Employer Allocations
 For the Year Ended June 30, 2019

Employer Code	Employer	2019 Actual Employer Contributions for Allocations	2019 Employer Allocation Percentage
2950	SUNLAND PARK CITY OF	\$ 158,619	0.3773%
2960	HAGERMAN TOWN OF	33,248	0.0791%
2980	ARTESIA CITY OF	348,572	0.8292%
3010	BERNALILLO COUNTY	3,921,180	9.3274%
3020	CATRON COUNTY	51,797	0.1232%
3030	CHAVES COUNTY	350,804	0.8345%
3040	CIBOLA COUNTY	123,709	0.2943%
3050	COLFAX COUNTY	98,429	0.2341%
3060	CURRY COUNTY	129,582	0.3082%
3070	DE BACA COUNTY	22,089	0.0525%
3090	DONA ANA COUNTY	1,316,649	3.1319%
3100	EDDY COUNTY	670,386	1.5947%
3110	GRANT COUNTY	287,713	0.6844%
3120	GUADALUPE COUNTY	50,646	0.1205%
3130	HARDING COUNTY	12,461	0.0296%
3140	HIDALGO COUNTY	51,578	0.1227%
3150	LEA COUNTY	794,296	1.8894%
3160	LINCOLN COUNTY	216,143	0.5141%
3170	LOS ALAMOS COUNTY	450,143	1.0708%
3180	LUNA COUNTY	232,107	0.5521%
3200	MCKINLEY COUNTY	269,515	0.6411%
3210	MORA COUNTY	17,580	0.0418%
3220	OTERO COUNTY	314,369	0.7478%
3230	QUAY COUNTY	53,316	0.1268%
3240	RIO ARRIBA COUNTY	170,747	0.4062%
3250	ROOSEVELT COUNTY	124,307	0.2957%
3260	SAN JUAN COUNTY	1,119,825	2.6638%
3270	SAN MIGUEL COUNTY	39,338	0.0936%
3280	SANDOVAL COUNTY	516,595	1.2288%
3290	SANTA FE COUNTY	921,840	2.1928%
3300	SIERRA COUNTY	111,152	0.2644%
3310	SOCORRO COUNTY	93,081	0.2214%
3320	TAOS COUNTY	186,098	0.4427%
3330	TORRANCE COUNTY	76,409	0.1818%
3340	UNION COUNTY	37,393	0.0889%
3350	VALENCIA COUNTY	354,186	0.8425%
3490	CORRALES VILLAGE OF	96,978	0.2307%
4040	LOVING VILLAGE OF	36,878	0.0877%
4250	RED RIVER TOWN OF	28,229	0.0671%
4290	EDGEWOOD TOWN OF	103,128	0.2453%
4300	CAPITAN VILLAGE OF	8,371	0.0199%
4370	LOVINGTON CITY OF	138,377	0.3292%
4430	CARRIZOZO TOWN OF	18,350	0.0436%
4440	TULAROSA VILLAGE OF	21,468	0.0511%
4490	TAOS SKI VALLEY	15,871	0.0378%
4500	ANTHONY CITY OF ROUNDING	39,465	0.0939%
		-	0.0001%
		<u>\$ 42,039,282</u>	<u>100.0000%</u>

¹ Change in share is recognized over the 3.91 years of average expected future working lifetime.

State of New Mexico Public Employees Retirement Association
 PERA Fund - Municipal Firefighters Division
 Schedule of Employer Allocations
 For the year Ended June 30, 2019

Employer Code	Employer	2019 Actual Employer Contributions for Allocations	2019 Employer Allocation Percentage
2010	ALAMOGORDO CITY OF	\$ 189,183	0.6567%
2020	ALBUQUERQUE CITY OF (REGULAR)	9,372,552	32.5341%
2060	BELEN CITY OF	84,310	0.2927%
2080	BERNALILLO TOWN OF	133,631	0.4639%
2090	BLOOMFIELD CITY OF	29,069	0.1009%
2110	CARLSBAD CITY OF	1,032,211	3.5830%
2160	CLAYTON TOWN OF	34,813	0.1208%
2180	CLOVIS CITY OF	312,267	1.0839%
2210	DEMING CITY OF	180,424	0.6263%
2290	ESPANOLA CITY OF	128,598	0.4464%
2310	FARMINGTON CITY OF	1,065,358	3.6981%
2330	GALLUP CITY OF	464,646	1.6129%
2350	GRANTS CITY OF	72,443	0.2515%
2370	HOBBS CITY OF	842,562	2.9247%
2400	LAS CRUCES CITY OF	1,959,706	6.8025%
2410	LAS VEGAS CITY OF	135,255	0.4695%
2440	LOS LUNAS VILLAGE OF	188,074	0.6528%
2470	MESILLA TOWN OF	12,737	0.0442%
2500	MORIARTY CITY OF	20,862	0.0724%
2530	PECOS VILLAGE OF	2,134	0.0074%
2550	PORTALES CITY OF	210,437	0.7305%
2570	RATON CITY OF	100,083	0.3474%
2620	RIO RANCHO CITY OF	1,197,947	4.1583%
2630	ROSWELL CITY OF	908,744	3.1544%
2650	RUIDOSO DOWNS THE CITY OF	10,886	0.0378%
2660	RUIDOSO VILLAGE OF	218,042	0.7569%
2690	SANTA FE CITY OF	1,855,256	6.4400%
2720	SILVER CITY TOWN OF	212,636	0.7381%
2730	SOCORRO CITY OF	132,924	0.4614%
2770	TAOS TOWN OF	68,470	0.2377%
2850	EUNICE CITY OF	49,046	0.1702%
2900	ANGEL FIRE VILLAGE OF	75,090	0.2607%
2950	SUNLAND PARK CITY OF	57,692	0.2003%
2980	ARTESIA CITY OF	264,731	0.9189%
3010	BERNALILLO COUNTY	2,883,495	10.0092%
3090	DONA ANA COUNTY	180,595	0.6269%
3100	EDDY COUNTY	66,031	0.2292%
3170	LOS ALAMOS COUNTY	2,024,058	7.0259%
3200	MCKINLEY COUNTY	72,264	0.2508%
3260	SAN JUAN COUNTY	123,785	0.4297%
3280	SANDOVAL COUNTY	263,990	0.9164%
3290	SANTA FE COUNTY	1,266,232	4.3954%
3490	CORRALES VILLAGE OF	66,535	0.2310%
4250	RED RIVER TOWN OF	19,377	0.0673%
4370	LOVINGTON CITY OF	219,234	0.7610%
	ROUNDING	44	-0.0001%
		<u>\$ 28,808,458</u>	<u>100.0000%</u>

¹ Change in share is recognized over the 3.91 years of average expected future working lifetime.

State of New Mexico Public Employees Retirement Association
Schedule of Employer Allocations
PERA Fund - State Funded Divisions
For the year ended June 30, 2019

Plan	2019 Employer Contributions for Allocations
<u>PERA Divisions</u>	
State Funded Divisions	
State General	<u>\$ 158,870,935</u>
State Police	<u>22,824,953</u>
Legislative	<u>-</u>
Total State Funded Divisions	<u>181,695,888</u>
Total Other PERA Divisions	<u>157,980,215</u>
Total PERA	<u>\$ 339,676,103</u>

Schedule of Pension Amounts by Employer

State of New Mexico Public Employees Retirement Association
 Schedule of Pension Amounts by Employer
 PERA Fund - Municipal General Division
 As of and for the year ended 6/30/2019

Employer Code	Employer Municipal General	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
		2019 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plans	Change of Assumptions	Change 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	Change 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	
		\$ 1,731,099,439	\$ 51,901,611	\$ 58,333,335	\$ 77,188,824	\$ 50,116,175	\$ 237,539,945	\$ 18,726,638	\$ 4,263,650	\$ 50,108,540	\$ 73,098,828	\$ 317,280,891	\$ -	\$ 317,280,891	
		Employer Allocations													
2540	PECOS VALLEY CONS. DISTRICT	\$ 817,079	\$ 24,498	\$ 27,533	\$ 36,433	\$ 25,164	\$ 113,628	\$ 8,839	\$ 2,012	\$ 20,889	\$ 31,740	\$ 149,757	\$ 9,960	\$ 159,717	
2550	PORTALES CITY OF	5,828,612	174,753	196,408	259,895	125,902	756,958	63,052	14,356	237,940	315,348	1,068,285	(72,869)	995,416	
2560	QUESTA VILLAGE OF	772,070	23,148	26,017	34,426	33,820	117,411	8,352	1,902	18,162	28,416	141,507	(1,259)	140,248	
2570	RATON CITY OF	3,896,705	116,831	131,308	173,752	12,257	434,148	42,154	9,597	173,666	225,417	714,199	(34,458)	679,741	
2580	RATON PUBLIC SERVICE	1,654,931	49,617	55,767	73,793	50,257	229,434	17,903	4,076	13,961	35,940	303,321	5,034	308,355	
2590	REGION V HOUSING AUTHORITY	659,549	19,774	22,225	29,409	14,780	86,188	7,135	1,624	14,942	23,701	120,884	(2,232)	118,652	
2600	REGION VI HOUSING AUTHORITY	1,208,308	36,227	40,717	53,878	18,510	149,332	13,071	2,976	56,857	72,904	221,462	(5,369)	216,093	
2610	RESERVE VILLAGE OF	237,161	7,110	7,992	10,575	14,421	40,098	2,566	584	7,561	10,711	43,467	(3,411)	40,056	
2620	RIO RANCHO CITY OF	30,160,946	904,281	1,016,342	1,344,861	748,831	4,014,315	326,274	74,286	2,261,359	2,661,919	5,527,985	(447,814)	5,080,171	
2630	ROSWELL CITY OF	27,827,423	834,319	937,708	1,240,810	1,535,378	4,548,215	301,031	68,538	305,614	675,183	5,100,290	588,159	5,688,449	
2640	ROY VILLAGE OF	148,874	4,463	5,017	6,638	12,732	28,850	3,671	367	25,167	27,144	120,884	(4,629)	116,255	
2650	RUIDOSO DOWNS THE CITY OF	2,065,202	61,919	69,592	92,086	64,045	287,642	22,340	5,087	337,032	364,459	378,516	(107,954)	270,562	
2660	RUIDOSO VILLAGE OF	12,939,968	387,965	436,042	576,986	253,079	1,654,072	139,981	31,871	40,379	212,231	2,371,675	128,880	2,500,555	
2670	S N M E D D	380,841	11,418	12,833	16,982	3,978	45,211	4,120	938	93,454	98,512	69,802	(80,400)	(10,598)	
2680	SAN YSIDRO VILLAGE OF	129,832	3,893	4,375	5,789	9,236	23,293	1,404	320	7,979	9,703	23,796	1,605	25,401	
2690	SANTA FE CITY OF	87,167,781	2,613,454	2,937,317	3,886,766	1,990	9,439,527	942,961	214,692	1,456,420	2,614,073	15,976,362	(1,216,549)	14,759,813	
2710	SANTA ROSA CITY OF	2,099,824	62,957	70,758	93,630	46,601	273,946	22,715	5,172	166,115	194,002	384,862	(16,825)	368,037	
2720	SILVER CITY TOWN OF	6,304,665	189,025	212,450	281,122	135,279	817,876	68,203	15,528	179,772	263,503	1,155,537	(82,864)	1,072,673	
2730	SOCORRO CITY OF	5,866,696	175,894	197,692	261,593	19,581	654,760	63,464	14,450	482,840	560,754	1,075,265	(166,928)	908,337	
2740	SOUTHWEST NEW MEXICO COG	339,295	10,173	11,433	15,129	1,847	38,582	3,670	836	22,891	27,397	62,187	(10,526)	51,661	
2750	SPRINGER TOWN OF	633,583	18,996	21,350	28,251	1,676	70,273	6,854	1,560	37,470	45,884	116,125	(6,370)	109,755	
2760	T OR C CITY OF	4,923,246	147,608	165,900	219,525	89,120	622,153	53,258	12,126	217,016	282,400	902,347	(53,615)	848,732	
2770	TAOS TOWN OF	7,066,348	211,862	238,117	315,085	551,062	1,316,126	76,442	17,404	707,157	801,003	1,295,141	(284,821)	1,010,320	
2780	TEXICO CITY OF	346,220	10,380	11,667	15,438	14,762	52,247	3,745	853	-	4,598	63,456	18,766	82,222	
2790	TIERRA Y MONTES SWCD	420,657	12,612	14,175	18,757	12,335	57,879	4,551	1,036	9,853	15,440	77,099	8,038	85,137	
2800	TJERAS VILLAGE OF	432,774	12,976	14,583	19,297	9,239	141,075	4,682	1,066	53,639	59,387	79,320	6,682	86,002	
2810	TUCUMCARI CITY OF	5,195,029	155,757	175,058	231,644	60,506	622,965	56,199	12,795	324,834	393,828	952,160	(105,541)	846,619	
2830	WAGON MOUND VILLAGE OF	214,657	6,437	7,233	9,571	14,993	38,234	2,322	529	1,041	3,892	39,343	10,253	49,596	
2840	WILLIAMSBURG VILLAGE OF	148,874	4,463	5,017	6,638	12,591	28,709	1,610	367	8,953	10,930	27,286	6,519	33,805	
2850	EUNICE CITY OF	3,135,021	93,993	105,642	139,789	152,723	492,147	33,914	7,721	358,241	399,876	574,596	(210,020)	364,576	
2860	NORTHWEST NM COUNCIL OF GOVERNMENTS	550,490	16,505	18,550	24,546	57,150	116,751	5,955	1,356	92,988	100,299	100,895	(1,240)	99,655	
2870	NORTHWEST NM REGIONAL SOLID WASTE AUTH	2,608,767	78,216	87,908	116,324	68,971	351,419	28,221	6,425	29,300	63,946	478,142	17,725	495,867	
2880	MELROSE VILLAGE OF	254,471	7,629	8,575	11,347	17,155	44,706	2,753	627	14,921	18,301	46,640	6,585	53,225	
2900	ANGEL FIRE VILLAGE OF	3,640,503	109,149	122,675	162,328	66,005	460,157	39,383	8,966	59,682	108,031	667,242	58,016	725,258	
2910	TIMBERON WATER AND SANITATION DISTRICT	95,210	2,855	3,208	4,245	22	10,330	1,029	235	23,315	24,579	17,450	(13,832)	3,618	
2920	MOSQUERO VILLAGE OF	83,093	2,491	2,800	3,705	16,099	25,095	899	205	6,427	7,531	15,229	2,843	18,072	
2930	EAGLE NEST VILLAGE OF	417,195	12,508	14,058	18,603	9,511	54,680	4,513	1,028	3,978	9,519	76,465	14,322	90,787	
2940	EMW GAS ASSOCIATION	1,393,535	41,781	46,958	62,137	14,163	165,039	15,075	3,432	116,763	135,270	255,411	(33,750)	221,661	
2950	SUNLAND PARK CITY OF	2,733,406	81,953	92,108	121,881	234,148	530,090	29,570	6,732	31,831	68,133	500,987	134,178	635,165	
2960	HAGERMAN TOWN OF	313,329	9,395	10,558	13,971	9,236	43,160	3,389	772	15,318	19,479	57,428	(1,415)	56,013	
2970	SANTA CLARA VILLAGE OF	394,691	11,834	13,300	17,599	23,015	65,748	4,270	972	43,720	48,962	45,848	118,188	158,076	
2980	ARTESIA CITY OF	6,017,302	180,410	202,767	268,308	325,551	977,036	65,094	14,820	61,045	140,959	1,102,868	175,324	1,278,192	
2990	MAXWELL VILLAGE OF	124,639	3,737	4,200	5,558	7,957	21,452	1,348	307	13,262	14,917	22,844	(12,496)	10,348	
2995	MAXWELL HOUSING AUTHORITY	-	-	-	-	3,093	3,093	-	-	7,389	7,389	-	(124)	(124)	
3000	KIRTLAND, TOWN OF	58,858	1,765	1,983	2,624	17,615	23,987	637	145	994	1,776	10,788	10,268	21,056	
3010	BERNALILLO COUNTY	187,697,919	5,627,535	6,324,909	8,369,353	5,673,753	25,995,550	2,030,473	462,295	2,014,388	4,507,156	34,401,815	(1,016,788)	33,385,027	
3020	CATRON COUNTY	2,503,170	75,050	84,350	111,615	159,137	430,152	27,079	6,165	134,906	168,150	458,788	62,193	520,981	
3030	CHAVES COUNTY	19,457,558.00	583,374.00	655,667.00	867,602.00	158,003.00	2,264,646.00	210,488.00	47,923.00	327,598.00	586,009.00	3,566,237.00	20,952.00	3,587,189.00	
3040	CIBOLA COUNTY	5,231,383	156,847	176,283	233,265	9,713	576,108	56,592	12,885	1,357,475	1,426,952	958,823	(520,020)	438,803	
3050	COLFAX COUNTY	4,892,087	146,674	164,850	218,136	314,325	843,985	52,922	12,049	137,363	202,334	896,636	(5,624)	891,012	
3060	CURRY COUNTY	9,334,088	279,854	314,533	416,202	432,700	1,443,289	100,974	22,990	793,586	917,550	1,710,779	(42,355)	1,668,424	
3070	DE BACA COUNTY	1,843,621	55,275	62,125	82,206	134,284	333,890	19,944	4,541	108,778	133,263	337,904	(31,065)	306,839	
3090	DONA ANA COUNTY	49,987,227	1,498,712	1,684,433	2,228,904	1,477,062	6,889,111	540,751	123,117	810,412	1,474,280	9,161,803	428,725	9,590,528	

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

State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts by Employer
PERA Fund - Municipal General Division
As of and for the year ended 6/30/2019

Employer Code	Employer Municipal General	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense			
		2019 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
		\$ 1,731,099,439	\$ 51,901,611	\$ 58,333,335	\$ 77,188,824	\$ 50,116,175	\$ 237,539,945	\$ 18,726,638	\$ 4,263,650	\$ 50,108,540	\$ 73,098,828	\$ 317,280,891	\$ -	\$ 317,280,891
Employer Allocations														
3100	EDDY COUNTY	\$ 30,458,694	\$ 913,209	\$ 1,026,375	\$ 1,358,137	\$ 1,215,986	\$ 4,513,707	\$ 329,495	\$ 75,019	\$ 1,098,146	\$ 1,502,660	\$ 5,582,557	\$ 550,779	\$ 6,133,336
3110	GRANT COUNTY	9,373,904	281,048	315,875	417,977	161,344	1,176,244	101,404	23,088	665,509	790,001	1,718,076	(185,837)	1,532,239
3120	GUADALUPE COUNTY	3,039,811	91,139	102,433	135,544	228,542	557,568	32,884	7,487	8,348	48,719	557,145	51,432	608,577
3130	HARDING COUNTY	1,286,207	38,563	43,342	57,351	74,514	213,770	13,914	3,168	48,656	65,738	235,740	8,086	243,826
3140	HIDALGO COUNTY	3,263,122	97,835	109,958	145,501	115,938	469,232	35,300	8,037	302,736	346,073	598,074	62,389	660,463
3150	LEA COUNTY	23,163,842	694,495	780,558	1,032,864	770,399	3,278,316	250,581	57,052	69,046	376,679	4,245,536	390,014	4,635,550
3160	LINCOLN COUNTY	6,041,537	181,137	203,583	269,389	326,242	980,351	65,356	14,880	152,203	232,439	1,107,510	33,727	1,141,037
3170	LOS ALAMOS COUNTY	53,837,193	1,614,140	1,814,167	2,400,572	2,627,316	8,456,195	582,398	132,600	5,261,477	5,976,475	9,867,436	(188,427)	9,679,009
3180	LUNA COUNTY	13,341,583	400,006	449,575	594,894	204,903	1,649,378	144,326	32,860	409,883	581,069	2,445,284	9,159	2,454,443
3200	MCKINLEY COUNTY	14,629,522	438,620	492,975	652,323	-	1,583,918	158,259	36,032	873,752	1,068,043	2,681,341	(547,817)	2,133,524
3210	MORA COUNTY	1,808,999	54,238	60,958	80,662	46,833	242,691	19,569	4,456	53,051	77,076	331,559	43,518	375,077
3220	OTERO COUNTY	12,818,791	384,332	431,958	571,583	403,359	1,791,232	138,671	31,572	701,692	871,935	2,349,465	(129,867)	2,219,598
3230	QUAY COUNTY	4,036,924	121,035	136,033	180,004	117,953	555,025	43,670	9,943	94,496	148,109	739,899	113,582	853,481
3240	RIO ARRIBA COUNTY	19,163,271	574,551	645,750	854,480	138,558	2,213,339	207,303	47,199	1,754,413	2,008,915	3,512,299	(742,615)	2,769,684
3250	ROOSEVELT COUNTY	4,608,186	138,162	155,283	205,477	333,684	832,606	49,850	11,350	352,792	413,992	844,602	(29,725)	814,877
3260	SAN JUAN COUNTY	45,924,337	1,376,898	1,547,525	2,047,742	1,295,675	6,267,840	496,799	113,110	3,372,439	3,982,348	8,417,145	(969,910)	7,447,235
3270	SAN MIGUEL COUNTY	7,324,281	219,596	246,808	326,586	56,801	849,791	79,232	18,040	191,273	288,545	1,342,415	1,853	1,344,268
3280	SANDOVAL COUNTY	26,385,417	791,084	889,117	1,176,512	150,128	2,871,913	285,431	64,987	1,516,392	1,866,810	4,835,995	(697,122)	4,138,873
3290	SANTA FE COUNTY	62,378,438	1,870,223	2,101,983	2,781,422	790,200	7,543,756	674,796	153,636	20,780	849,212	11,432,900	173,555	11,606,455
3300	SIERRA COUNTY	4,336,404	130,014	146,125	193,358	113,290	582,787	46,911	10,680	59,749	117,340	794,789	(4,325)	790,464
3310	SOCORRO COUNTY	6,076,159	182,174	204,750	270,933	103,079	760,936	65,731	14,965	1,113,656	1,236,863	1,165,537	51,881	1,217,418
3320	TAOS COUNTY	19,663,559	589,551	662,608	876,788	260,096	2,389,043	212,716	48,431	1,166,516	1,427,663	3,603,994	74,940	3,678,934
3330	TORRANCE COUNTY	5,568,947	166,968	187,658	248,316	111,443	714,385	60,244	13,716	138,262	212,222	1,020,693	46,619	1,067,312
3340	UNION COUNTY	2,212,345	66,331	74,550	98,647	48,454	287,982	23,933	5,449	128,718	158,100	405,485	(11,897)	393,588
3350	VALENCIA COUNTY	13,118,272	393,310	442,050	584,937	574,950	1,995,247	141,910	32,310	891,701	1,065,921	2,404,355	142,181	2,546,536
3360	DE BACA FAMILY PRACTICE CLINIC	3,372,182	101,105	113,633	150,364	16,629	381,731	36,479	8,306	132,629	177,414	618,063	(10,195)	607,868
3370	SOUTHWEST SOLID WASTE	747,835	22,421	25,200	33,346	26,480	107,447	8,090	1,842	12,753	22,685	137,065	(3,727)	133,338
3380	S S C A F C A	1,416,040	42,456	47,717	63,140	28,664	181,977	15,318	3,488	143,237	162,043	259,536	(21,497)	238,039
3390	CHAVES SOIL AND WATER CONS DIST	162,724	4,879	5,483	7,256	6,284	23,902	1,760	401	1,990	4,151	29,824	4,192	34,016
3400	RIO ARRIBA COUNTY HOUSING AUTHORITY	141,951	4,257	4,783	6,329	516	15,885	1,535	350	42,239	44,124	26,017	(21,061)	4,956
3410	TAOS SOIL AND WATER CONSERVATION DIST	761,684	22,836	25,667	33,963	52,905	135,371	8,240	1,876	-	10,116	139,604	30,505	170,109
3420	SIERRA SOIL AND WATER CONSERVATION DIST	154,068	4,619	5,192	6,870	3,062	19,743	1,667	379	6,955	9,001	28,238	410	28,648
3430	ESTANCIA VALLEY SOLID WASTE AUTHORITY	1,114,828	33,424	37,567	49,710	34,454	155,155	12,060	2,746	55,820	70,626	204,329	2,864	207,193
3440	GREENTREE SOLID WASTE AUTHORITY	623,196	18,685	21,000	27,788	321	67,794	6,742	1,535	109,250	117,527	114,221	(60,071)	54,150
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	4,866,121	145,895	163,975	216,978	157,674	684,522	52,641	11,985	8,953	73,579	891,877	257,778	1,149,655
3460	ELEPHANT BUTTE IRRIGATION DISTRICT	6,773,793	203,091	228,258	302,040	341,778	1,075,167	73,277	16,684	166,115	256,076	1,241,520	214,169	1,455,689
3470	SOCORRO SOIL AND WATER DISTRICT	199,076	5,969	6,708	8,877	4,333	25,887	2,154	490	6,963	9,607	36,487	(50)	36,437
3480	CIUDAD SOIL AND WATER CONSERVATION	122,908	3,685	4,142	5,480	32,034	45,341	1,329	303	160	1,792	22,527	12,579	35,106
3490	CORRALES VILLAGE OF	1,949,218	58,441	65,683	86,915	97,250	308,289	21,086	4,801	37,564	63,451	357,258	57,269	414,527
4000	WILLARD VILLAGE OF	86,555	2,595	2,917	3,859	36,684	46,055	937	213	-	1,150	15,864	11,017	26,881
4010	SOUTH CENTRAL COUNCIL OF GOG	740,911	22,213	24,967	33,037	63,372	143,589	8,015	1,825	252,653	262,493	135,796	6,565	142,361
4015	SOUTH CENTRAL REGIONAL TRANSIT DISTRICT	590,305	17,699	19,892	26,321	339,191	403,103	6,386	1,454	-	7,840	108,193	116,561	224,754
4020	ELEPHANT BUTTE CITY OF	735,717	22,058	24,792	32,805	95,557	175,212	7,959	1,812	63,661	73,432	134,844	31,974	166,818
4030	ANTHONY WATER AND SANITATION DIST.	922,676	27,663	31,092	41,142	72,428	172,325	9,981	2,273	2,870	15,124	169,111	30,919	200,030
4040	LOVING VILLAGE OF	825,734	24,757	27,825	36,819	64,736	154,137	8,932	2,034	5,926	16,892	151,343	32,318	183,661
4050	VAUGHN TOWN OF	306,404	9,187	10,325	13,662	15,567	48,741	3,314	755	7,089	11,158	56,159	7,752	63,911
4060	EL PRADO WATER AND SANITATION DIST	221,581	6,643	7,467	9,880	9,987	33,977	2,397	546	277	3,220	40,612	5,308	45,920

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State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts by Employer
PERA Fund - Municipal General Division
As of and for the year ended 6/30/2019

Employer Code	Employer Municipal General	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense		
		2019 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
Employer Allocations														
4070	EDGEWOOD SOIL AND WATER CONSERV DIST	\$ 212,925	\$ 6,384	\$ 7,175	\$ 9,494	\$ 13,896	\$ 36,949	\$ 2,304	\$ 524	\$ 12,931	\$ 15,759	\$ 39,026	\$ 7,254	\$ 46,280
4090	BAYARD HOUSING AUTHORITY	235,430	7,059	7,933	10,498	16,171	41,661	2,547	580	5,154	8,281	43,150	2,626	45,776
4100	CLOVIS CITY OF HOUSING AUTHORITY	782,457	23,460	26,367	34,889	16,281	100,997	8,465	1,927	28,868	39,260	143,411	(1,892)	141,519
4110	CUBA HOUSING AUTHORITY	69,244	2,076	2,333	3,088	22,692	30,189	749	171	16,766	17,686	12,691	(261)	12,430
4130	FT. SUMNER VILLAGE OF HOUSING AUTH.	206,001	6,176	6,942	9,185	2,790	25,093	2,229	507	2,061	4,797	37,756	548	38,304
4140	GALLUP CITY OF HOUSING AUTHORITY	903,634	27,092	30,450	40,293	4,525	102,360	9,775	2,226	20,937	32,938	165,621	4,076	169,697
4150	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	1,807,268	54,185	60,900	80,585	43,324	238,994	19,551	4,451	34,814	58,816	331,241	31,568	362,809
4160	LORDSBURG CITY HOUSING AUTHORITY	162,724	4,879	5,483	7,256	8,006	25,624	1,760	401	21,473	23,634	29,824	(8,401)	21,423
4170	RATON CITY OF HOUSING AUTHORITY	624,927	18,737	21,058	27,865	33,960	101,620	6,760	1,539	160	8,459	114,538	11,730	126,268
4180	T OR C CITY OF HOUSING AUTHORITY	1,590,880	47,697	53,608	70,937	54,116	226,358	17,210	3,918	23,873	45,001	291,581	27,215	318,796
4200	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	65,781	1,972	2,217	2,933	1,231	8,353	712	162	1,990	2,864	12,057	(71)	11,986
4215	NORTHERN REGIONAL HOUSING AUTHORITY	990,189	29,687	33,367	44,152	91,212	198,418	10,711	2,439	181,035	194,185	181,485	71,054	252,539
4245	PERALTA TOWN OF	351,414	10,536	11,842	15,669	79,352	117,399	3,801	866	13,926	18,593	64,408	58,831	123,239
4250	RED RIVER TOWN OF	2,340,446	70,171	78,867	104,359	60,866	314,263	25,319	5,764	76,092	107,175	428,964	(20,877)	408,087
4260	SANTA FE CITY CIVIC HOUSING AUTHORITY	2,832,079	84,911	95,433	126,281	118,535	425,160	30,637	6,975	4,602	42,214	519,072	(14,812)	504,260
4270	SANTA FE CITY SOLID WASTE MANAGEMENT	3,311,593	99,288	111,592	147,662	25,012	383,554	35,824	8,156	7,457	51,437	606,958	(36,295)	570,663
4290	EDGEWOOD TOWN OF	1,696,477	50,863	57,167	75,645	174,437	358,112	18,352	4,178	1,106	23,636	310,935	60,239	371,174
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	2,897,860	86,883	97,650	129,214	53,289	367,036	31,349	7,137	-	38,486	531,128	75,894	607,022
4320	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	287,363	8,616	9,683	12,813	25,665	56,777	3,108	708	208	4,024	52,669	11,411	64,080
4330	POJOAQUE VALLEY IRRIGATION DISTRICT	29,429	882	992	1,312	617	3,803	319	72	30,414	30,805	5,394	(15,193)	(9,799)
4340	CARLSBAD IRRIGATION DISTRICT	1,287,938	38,615	43,400	57,428	33,806	173,249	13,933	3,172	33,563	50,668	236,057	(3,108)	232,949
4350	COLUMBUS VILLAGE OF	751,297	22,525	25,317	33,500	92,390	173,732	8,128	1,850	3,606	13,584	137,700	36,142	173,842
4370	LOVINGTON CITY OF	2,934,214	87,973	98,875	130,835	443,021	760,704	31,742	7,227	-	38,969	537,791	337,391	875,182
4380	ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY	64,315,537	1,928,301	2,167,258	2,867,796	98,934	7,062,289	695,751	158,407	172,934	1,027,092	11,787,937	(81,167)	11,706,770
4390	SAN JUAN WATER COMMISSION	481,246	14,429	16,217	21,458	27,359	79,463	5,206	1,185	6,041	12,432	88,204	(20,013)	68,191
4400	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	387,766	11,626	13,067	17,290	10,499	52,482	4,195	955	38,440	43,590	71,071	(23,552)	47,519
4410	CARRIZOZO SOIL & WATER CONSERVATION DIST.	-	-	-	-	-	-	-	-	771	771	-	(3,285)	(3,285)
4420	UPPER HONDO SOIL & WATER CONSERVATION DIST.	160,992	4,826	5,425	7,179	15,395	32,825	1,741	397	8,284	10,422	29,507	1,431	30,938
4430	CARRIZOZO TOWN OF	148,874	4,463	5,017	6,638	994	17,112	1,610	367	4,749	6,726	27,286	(6,603)	20,683
4440	TULAROSA VILLAGE OF	1,114,828	33,424	37,567	49,710	82,802	203,503	12,060	2,746	14,685	29,491	204,329	23,260	227,589
4450	WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT	45,008	1,349	1,517	2,007	4,311	9,184	487	111	1,557	2,155	8,249	581	8,830
4460	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	2,397,573	71,883	80,792	106,907	524,554	784,136	25,937	5,905	-	31,842	439,434	202,377	641,811
4470	ELDORADO AREA WATER AND SANITATION DISTRICT	304,673	9,135	10,267	13,585	48,488	81,475	3,296	750	103,565	107,611	55,841	(6,164)	49,677
4480	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA)	1,672,242	50,137	56,350	74,564	77,881	258,932	18,090	4,119	38,793	61,002	306,493	106,220	412,713
4490	TAOS SKI VALLEY	1,106,173	33,165	37,275	49,324	51,782	171,546	11,967	2,724	-	14,691	202,742	59,722	262,464
4500	ANTHONY CITY OF	927,869	27,819	31,267	41,373	107,096	207,555	10,038	2,285	14,921	27,244	170,063	85,325	255,388
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY	955,566	28,650	32,200	42,608	21,906	125,364	10,337	2,354	3,078	15,769	175,139	22,974	198,113

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State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts by Employer
PERA Fund - Municipal General Division
As of and for the year ended 6/30/2019

Employer Code	Employer Municipal General	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense		
		2019 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
		\$ 1,731,099,439	\$ 51,901,611	\$ 58,333,335	\$ 77,188,824	\$ 50,116,175	\$ 237,539,945	\$ 18,726,638	\$ 4,263,650	\$ 50,108,540	\$ 73,098,828	\$ 317,280,891	\$ -	\$ 317,280,891
Employer Allocations														
4520	SPRINGER HOUSING AUTHORITY	\$ 244,085	\$ 7,318	\$ 8,225	\$ 10,884	\$ 10,349	\$ 36,776	\$ 2,641	\$ 601	\$ 3,100	\$ 6,342	\$ 44,737	\$ 5,003	\$ 49,740
4530	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC.	88,286	2,647	2,975	3,937	-	9,559	956	217	1,557	2,730	16,181	(1,387)	14,794
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	1,369,300	41,054	46,142	61,056	73,997	222,249	14,812	3,373	24,517	42,702	250,969	26,977	277,946
4560	ALBUQUERQUE HOUSING AUTHORITY	4,976,911	149,217	167,708	221,918	76,735	615,578	53,839	12,258	255,600	321,697	912,183	279,338	1,191,521
4570	MID-REGION COUNCIL OF GOVERNMENTS	12,221,562	366,426	411,833	544,953	596,256	1,919,468	132,210	30,101	-	162,311	2,240,003	1,850,367	4,090,370
4580	A M A F C A ROUNDING	2,809,574 (10,389)	84,237 (313)	94,675 (350)	125,277 (456)	116,757 -	420,946 (1,119)	30,393 (114)	6,920 (28)	176,062 -	213,375 (142)	514,947 (1,908)	406,761 (1,318)	921,708 (3,226)
TOTAL		\$ 1,731,099,439	\$ 51,901,611	\$ 58,333,335	\$ 77,188,824	\$ 50,116,175	\$ 237,539,945	\$ 18,726,638	\$ 4,263,650	\$ 50,108,540	\$ 73,098,828	\$ 317,280,891	\$ -	\$ 317,280,891

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State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts by Employer
PERA Fund - Municipal Police Division
As of and for the year ended 6/30/2019

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
		2019 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	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	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense	
Municipal Police		\$ 738,668,986	\$ 30,859,461	\$ 23,066,442	\$ 41,899,195	\$ 22,501,400	\$ 118,326,498	\$ 31,466,104	\$ 1,879,314	\$ 22,500,048	\$ 55,845,466	\$ 122,325,606	\$ -	\$ 122,325,606	
Employer Allocations															
2010	ALAMOGORDO CITY OF	\$ 8,648,337	\$ 361,302	\$ 270,062	\$ 490,556	\$ 209,454	\$ 1,331,374	\$ 368,405	\$ 22,003	\$ 187,928	\$ 578,336	\$ 1,432,188	\$ (132,981)	\$ 1,299,207	
2020	ALBUQUERQUE CITY OF (REGULAR)	221,893,947	9,270,090	6,929,090	12,586,392	10,095,695	38,881,267	9,452,324	564,540	683,117	10,699,981	36,746,245	2,064,160	38,810,405	
2040	AZTEC CITY OF	2,630,400	109,890	82,140	149,203	716	341,949	112,051	6,692	28,130	146,873	435,601	(30,091)	405,510	
2050	BAYARD CITY OF	597,583	24,966	18,661	33,896	6,691	84,214	25,456	1,520	73,399	100,375	98,961	(27,545)	71,416	
2060	BELEN CITY OF	3,131,218	130,813	97,779	177,611	69,547	475,750	133,385	7,966	79,829	221,180	518,538	37,108	555,646	
2080	BERNALILLO TOWN OF	4,153,536	173,523	129,703	235,599	117,239	656,064	176,934	10,567	99,159	286,660	687,837	78,813	766,650	
2090	BLOOMFIELD CITY OF	2,992,348	125,011	93,442	169,734	20,511	408,698	127,466	7,613	484,848	619,930	495,541	(212,196)	283,345	
2100	BOSQUE FARMS VILLAGE OF	1,911,675	79,864	59,696	108,435	1,112	249,107	81,434	4,864	60,219	146,517	316,579	(19,889)	296,690	
2110	CARLSBAD CITY OF	16,207,137	677,087	506,101	919,310	992,107	3,094,605	690,398	41,234	257,743	989,375	2,683,946	458,067	3,142,013	
2140	CIMARRON VILLAGE OF	444,679	18,578	13,886	25,223	117,548	15,235	18,943	1,131	3,012	23,086	73,640	46,055	119,695	
2160	CLAYTON TOWN OF	1,011,238	42,247	31,578	57,360	1,315	132,500	43,077	2,573	33,063	78,713	167,464	(21,074)	146,390	
2170	CLOUDCROFT VILLAGE OF	483,828	20,212	15,109	27,444	34,799	97,564	20,610	1,231	23,317	45,158	80,123	13,053	93,176	
2180	CLOVIS CITY OF	4,355,192	181,947	136,000	247,038	87,214	652,199	185,525	11,080	563,242	759,847	721,232	(128,088)	593,144	
2190	CUBA VILLAGE OF	503,772	21,047	15,731	28,575	6,713	72,066	21,460	1,282	80,240	102,982	83,426	(15,110)	68,316	
2210	DEMING CITY OF	5,239,379	218,886	163,610	297,191	89,156	768,843	223,189	13,330	201,262	437,781	867,656	(44,040)	823,616	
2230	DEXTER TOWN OF	706,906	29,532	22,075	40,098	22,421	114,126	30,113	1,799	4,225	36,137	117,066	7,455	124,521	
2270	ELIDA TOWN OF	124,835	5,215	3,898	7,081	10,400	26,594	5,317	318	8,347	13,982	20,673	(9,804)	10,869	
2290	ESPANOLA CITY OF	3,081,727	128,746	96,233	174,803	57,580	457,362	131,277	7,840	222,700	361,817	510,342	(45,180)	465,162	
2300	ESTANCIA TOWN OF	297,683	12,437	9,296	16,885	32,488	71,106	12,681	757	151,988	165,426	49,297	(20,442)	28,855	
2310	FARMINGTON CITY OF	26,968,066	1,126,648	842,133	1,529,698	585,441	4,083,920	1,148,796	68,612	653,059	1,870,467	4,465,986	(127,517)	4,338,469	
2330	GALLUP CITY OF	11,254,361	470,175	351,440	638,376	151,912	1,611,903	479,418	28,633	140,371	863,422	1,863,753	(70,469)	1,793,284	
2350	GRANTS CITY OF	2,648,867	110,662	82,716	150,251	64,077	407,706	112,838	6,739	137,377	256,954	438,660	(24,045)	414,615	
2360	HATCH VILLAGE OF	1,283,068	53,603	40,066	72,779	11,033	276,881	54,657	3,264	11,103	69,024	212,480	49,736	262,216	
2370	HOBBS CITY OF	16,690,226	697,270	521,186	946,712	22,269	2,187,437	710,977	42,463	2,331,592	3,085,032	2,763,947	(618,932)	2,145,015	
2380	JAL CITY OF	653,723	27,310	20,414	37,081	69,264	154,069	27,848	1,663	10,681	40,192	108,258	38,270	146,528	
2390	JEMEZ SPRINGS VILLAGE OF	100,459	4,197	3,137	5,698	7,126	20,158	2,058	256	2,390	6,925	16,636	10,417	27,053	
2400	LAS CRUCES CITY OF	35,224,908	1,471,595	1,099,969	1,998,047	8,433	4,578,044	1,500,524	89,619	612,330	2,202,473	5,833,341	(349,493)	5,483,848	
2410	LAS VEGAS CITY OF	5,175,854	216,231	161,627	293,588	76,217	747,663	220,483	13,168	120,551	354,202	857,136	(45,472)	811,664	
2420	LOGAN VILLAGE OF	347,914	14,535	10,864	19,735	7,408	52,542	14,821	885	16,889	32,595	57,615	(8,096)	49,519	
2430	LORDBURG CITY OF	1,455,178	60,793	45,441	82,541	80,894	269,669	61,988	3,702	29,864	95,554	240,981	15,854	256,835	
2440	LOS LUNAS VILLAGE OF	6,738,138	281,501	210,412	382,204	215,653	1,089,770	287,034	17,143	-	304,177	1,115,854	167,742	1,283,596	
2460	MAGDALENA VILLAGE OF	141,824	5,924	4,429	8,045	5,606	24,004	6,041	361	32,201	38,603	23,487	1,226	24,713	
2470	MESILLA TOWN OF	953,622	39,839	29,779	54,092	5,441	129,151	40,623	2,426	13,324	56,373	157,922	11,307	169,229	
2490	MILAN VILLAGE OF	738,669	30,860	23,066	41,899	110,477	206,302	31,466	1,879	-	33,345	122,326	62,125	184,451	
2500	MORIARTY CITY OF	1,403,471	58,634	43,826	79,608	65,461	247,529	59,785	3,571	74,508	137,864	232,419	27,361	259,780	
2510	MOUNTAINAIR TOWN OF	277,001	11,572	8,650	15,712	59,857	95,791	11,800	705	29	12,534	45,872	26,415	72,287	
2550	PORTALES CITY OF	3,008,599	125,691	93,950	170,655	474	390,770	128,162	7,654	410,468	546,284	498,232	(156,671)	341,561	
2560	QUESTA VILLAGE OF	347,914	14,535	10,864	19,735	5,445	50,579	14,821	885	17,186	32,892	57,615	1,226	58,841	
2570	RATON CITY OF	2,175,380	90,881	67,931	123,393	24,931	307,136	92,667	5,535	56,305	154,507	360,249	(24,609)	335,640	
2620	RIO RANCHO CITY OF	22,599,578	944,145	705,718	1,281,906	0	2,931,769	962,705	57,498	778,816	1,799,019	3,742,552	(273,005)	3,469,547	
2630	ROSWELL CITY OF	16,244,808	678,662	507,277	921,447	265,779	2,373,165	692,002	41,330	325,418	1,058,750	2,690,185	(142,634)	2,547,551	
2650	RUIDOSO DOWNS THE CITY OF	867,936	36,259	27,103	49,232	28,537	141,131	48,693	2,208	174,505	213,686	143,733	(45,703)	98,030	
2660	RUIDOSO VILLAGE OF	4,568,668	190,865	142,666	259,147	40,992	633,670	194,617	11,624	203,071	409,312	756,584	(30,758)	725,826	
2680	SAN YSIDRO VILLAGE OF	81,254	3,395	2,537	4,609	1,976	12,517	3,461	207	4,435	8,103	13,456	(302)	13,154	
2690	SANTA FE CITY OF	29,585,909	1,236,015	923,880	1,678,188	290,656	4,128,739	1,260,312	75,272	2,870,074	4,205,658	4,899,507	(1,014,850)	3,884,657	
2710	SANTA ROSA CITY OF	1,099,139	45,919	34,323	62,346	54,907	197,495	46,822	2,796	21,027	70,645	182,021	19,838	201,859	
2720	SILVER CITY TOWN OF	4,882,602	203,981	152,469	276,954	110,743	744,147	207,991	12,422	201,348	421,761	808,572	(64,111)	744,461	
2730	SOCORRO CITY OF	2,214,530	92,517	69,153	125,614	17,789	305,073	94,336	5,634	20,729	120,197	366,732	(29,009)	337,723	
2750	SPRINGER TOWN OF	121,880	5,092	3,806	6,913	11,242	27,053	5,192	310	41,368	46,870	20,184	(9,527)	10,657	
2760	T OR C CITY OF	2,013,612	84,123	62,879	114,217	136,228	397,447	85,777	5,123	66,496	157,396	333,640	(14,408)	319,052	
2770	TAOS TOWN OF	3,722,153	155,501	116,232	211,130	76,426	559,289	158,558	9,470	27,859	195,887	616,399	27,093	643,492	
2780	TEXICO CITY OF	232,681	9,721	7,266	13,198	27,475	57,660	9,912	592	8,733	19,237	38,533	9,517	48,050	

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

State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts by Employer
PERA Fund - Municipal Police Division
As of and for the year ended 6/30/2019

Employer Code	Employer	Deferred Outflows of Resources								Deferred Inflows of Resources					Pension Expense			
		2019 Net Pension Liability		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between		Total Employer Pension Expense		
		2019 Net Pension Liability	2019 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Employer Contributions	Employer Contributions	Total Employer Pension Expense		
		\$ 738,668,986	\$ 30,859,461	\$ 23,066,442	\$ 41,899,195	\$ 22,501,400	\$ 118,326,498	\$ 31,466,104	\$ 1,879,314	\$ 22,500,048	\$ 55,845,466	\$ 122,325,606	\$ -	\$ -	\$ 122,325,606			
Employer Allocations																		
2810	TUCUMCARI CITY OF	\$ 1,905,766	\$ 79,618	\$ 59,511	\$ 108,100	\$ 121,660	\$ 368,889	\$ 81,182	\$ 4,849	\$ 40,617	\$ 126,648	\$ 315,600	\$ 27,148	\$ 342,748				
2850	EUNICE CITY OF	1,578,536	65,946	49,293	89,539	23,828	228,606	67,243	4,016	59,910	131,169	261,410	(79,956)	181,454				
2880	MELROSE VILLAGE OF	-	-	-	-	-	-	-	-	-	-	-	-	-				
2900	ANGEL FIRE VILLAGE OF	859,811	35,920	26,849	48,771	54,914	166,454	36,626	2,188	-	38,814	142,387	35,913	178,300				
2950	SUNLAND PARK CITY OF	2,786,998	116,432	87,030	158,086	256,901	618,449	118,721	7,091	245,508	371,320	461,535	9,216	470,751				
2960	HAGERMAN TOWN OF	584,288	24,410	18,246	33,142	2,132	77,930	24,889	1,487	21,118	47,494	96,760	(12,544)	84,216				
2980	ARTESIA CITY OF	6,125,043	255,887	191,267	347,428	10,589	805,171	260,917	15,583	208,454	484,954	1,014,324	(7,769)	1,006,555				
3010	BERNALILLO COUNTY	68,898,611	2,878,385	2,151,499	3,908,106	2,116,246	11,054,236	2,934,970	175,291	31,607	3,141,868	11,409,799	704,629	12,114,428				
3020	CATRON COUNTY	910,040	38,019	28,418	51,620	8,860	126,917	38,767	2,315	124,048	165,130	150,705	(18,077)	132,628				
3030	CHAVES COUNTY	6,164,193	257,522	192,489	349,649	2,875	802,535	262,585	15,683	198,849	477,117	1,020,807	(40,890)	979,917				
3040	CIBOLA COUNTY	2,173,903	90,819	67,885	123,309	3,206	285,219	92,605	5,531	248,627	346,763	360,004	(77,882)	282,122				
3050	COLFAX COUNTY	1,729,224	72,242	53,999	98,086	99,614	323,941	73,663	4,399	3,654	81,716	286,364	61,202	347,566				
3060	CURRY COUNTY	2,276,577	95,109	71,091	129,133	67,234	362,567	96,979	5,792	369,680	472,451	377,008	(67,675)	279,333				
3070	DE BACA COUNTY	387,801	16,201	12,110	21,997	1,318	51,626	16,519	987	82,825	100,331	64,221	(47,446)	16,775				
3090	DONA ANA COUNTY	23,134,374	966,487	722,418	1,312,241	1,253,481	4,254,627	985,487	58,858	1,886,947	2,931,292	3,831,116	107,517	3,938,633				
3100	EDDY COUNTY	11,779,555	492,116	367,841	668,166	200,890	1,729,013	501,790	29,969	224,147	755,906	1,950,726	(42,863)	1,907,863				
3110	GRANT COUNTY	5,055,450	211,202	157,867	286,758	-	655,827	215,354	12,862	451,208	679,424	837,196	(219,134)	618,062				
3120	GUADALUPE COUNTY	890,097	37,185	27,795	50,489	33,161	148,630	37,916	2,265	20,401	60,582	147,402	13,768	161,170				
3130	HARDING COUNTY	218,646	9,134	6,828	12,402	5,589	33,953	9,314	556	25,279	35,149	36,208	4,322	40,530				
3140	HIDALGO COUNTY	906,347	37,864	28,303	51,410	29,818	147,395	38,609	2,306	89,804	130,719	150,994	(1,473)	148,621				
3150	LEA COUNTY	13,956,411	583,059	435,817	791,643	1,335,977	3,146,496	594,520	35,508	-	630,028	2,311,220	722,805	3,034,025				
3160	LINCOLN COUNTY	3,797,498	158,648	118,585	215,404	39,130	531,767	161,767	9,662	206,245	377,674	628,876	(82,568)	546,308				
3170	LOS ALAMOS COUNTY	7,909,668	330,443	246,995	448,657	138,662	1,164,757	336,939	20,124	365,886	722,949	1,309,863	32,769	1,342,632				
3180	LUNA COUNTY	4,078,191	170,375	127,350	231,325	3,794	532,844	173,724	10,376	320,908	505,008	675,360	(146,867)	528,493				
3200	MCKINLEY COUNTY	4,735,607	197,840	147,879	268,616	9,287	623,622	201,729	12,048	521,261	735,038	784,229	(166,417)	617,812				
3210	MORA COUNTY	308,763	12,899	9,642	17,514	847	40,902	13,152	786	13,098	27,036	51,132	2,744	53,876				
3220	OTERO COUNTY	5,523,766	230,767	172,491	313,322	28,297	744,877	235,303	14,054	656,931	906,288	914,751	(197,665)	717,086				
3230	QUAY COUNTY	936,633	39,130	29,248	53,128	47,338	168,844	39,899	2,383	30,011	72,293	155,109	29,446	184,555				
3240	RIO ARRIBA COUNTY	3,000,474	125,351	93,696	170,195	36,078	425,320	127,815	7,634	310,848	446,297	496,887	(86,543)	410,344				
3250	ROOSEVELT COUNTY	2,184,245	91,252	68,207	123,896	60,431	343,786	93,045	5,557	82,182	180,784	361,717	(1,783)	359,934				
3260	SAN JUAN COUNTY	19,676,664	822,034	614,444	1,116,111	363,931	2,916,520	838,194	50,061	622,617	1,510,872	3,258,509	(80,289)	3,178,220				
3270	SAN MIGUEL COUNTY	691,394	28,884	21,590	39,218	24,126	113,818	29,452	1,759	44,585	75,796	114,497	6,737	121,234				
3280	SANDOVAL COUNTY	9,076,765	379,202	283,440	514,857	274,409	1,451,908	386,655	23,093	180,322	590,070	1,503,137	171,248	1,674,385				
3290	SANTA FE COUNTY	16,197,534	676,686	505,801	918,766	241,800	2,343,053	689,988	41,210	642,182	1,373,380	2,682,356	(162,390)	2,519,966				
3300	SIERRA COUNTY	1,953,041	81,593	60,988	110,781	113,513	366,875	83,196	4,969	76,669	164,834	323,429	61,786	385,215				
3310	SOCORRO COUNTY	1,635,413	68,323	51,069	92,765	51,428	263,585	69,666	4,161	1,774	75,601	270,829	50,846	321,675				
3320	TAOS COUNTY	3,270,088	136,615	102,115	185,488	166,680	590,898	139,300	8,320	10,582	158,202	541,535	65,079	606,614				
3330	TORRANCE COUNTY	1,342,900	56,102	41,935	76,173	6,432	180,642	57,205	3,417	9,063	69,685	222,388	19,547	241,935				
3340	UNION COUNTY	656,677	27,435	20,506	37,248	545	85,734	27,973	1,671	130,727	160,371	108,747	(57,381)	51,366				
3350	VALENCIA COUNTY	6,223,287	259,990	194,335	353,001	33,390	840,716	265,102	15,833	891,115	1,172,050	1,030,593	(38,319)	992,274				
3490	CORRALES VILLAGE OF	1,704,110	71,194	53,214	96,661	33,854	254,923	72,592	4,336	68,147	145,075	282,205	65,546	347,751				
4040	LOVING VILLAGE OF	647,813	27,064	20,229	36,746	55,934	139,973	27,596	1,648	19,352	48,596	107,280	11,019	118,299				
4250	RED RIVER TOWN OF	495,647	20,707	15,478	28,114	7,871	72,170	21,114	1,261	23,021	45,396	82,080	(10,179)	71,901				
4290	EDGEWOOD TOWN OF	1,811,955	75,698	56,582	102,779	233,799	468,858	77,186	4,610	29,422	111,218	300,065	57,734	357,799				
4300	CAPTAN VILLAGE OF	146,995	6,141	4,590	8,338	2,678	21,747	6,262	374	80,792	87,428	24,343	(12,370)	11,973				
4370	LOVINGTON CITY OF	2,431,699	101,589	75,935	137,932	76,558	392,014	103,586	6,187	78,181	187,954	402,696	(11,991)	390,705				
4430	CARRIZOZO TOWN OF	322,059	13,455	10,057	18,268	358	42,138	13,720	819	47,964	62,503	53,334	(19,367)	33,967				
4440	TULAROSA VILLAGE OF	377,460	15,770	11,787	21,410	4,216	53,183	16,080	960	42,547	59,587	62,508	(18,755)	43,753				
4490	TAOS SKI VALLEY	279,217	11,665	8,719	15,838	28,185	64,407	11,895	710	84	12,689	46,239	19,684	65,923				
4500	ANTHONY CITY OF ROUNDING	693,610	28,978	21,659	39,343	77,261	167,241	29,546	1,765	1,476	32,787	114,864	41,098	155,962				
		730	30	21	42	-	93	33	1	-	34	120	3	123				

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State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts by Employer
PERA Fund - Municipal Police Division
As of and for the year ended 6/30/2019

Employer Code	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense		
		2019 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
	Municipal Police	\$ 738,668,986	\$ 30,859,461	\$ 23,066,442	\$ 41,899,195	\$ 22,501,400	\$ 118,326,498	\$ 31,466,104	\$ 1,879,314	\$ 22,500,048	\$ 55,845,466	\$ 122,325,606	\$ -	\$ 122,325,606
Employer Allocations														
TOTAL		\$ 738,668,986	\$ 30,859,461	\$ 23,066,442	\$ 41,899,195	\$ 22,501,400	\$ 118,326,498	\$ 31,466,104	\$ 1,879,314	\$ 22,500,048	\$ 55,845,466	\$ 122,325,606	\$ -	\$ 122,325,606

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State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts by Employer
PERA Fund - Municipal Fire Division
As of and for the year ended 6/30/2019

		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
Employer Code	Employer	2019 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	
													Contributions	Total Employer Pension Expense
	Municipal Fire	\$ 687,236,863	\$ 11,671,939	\$ 10,990,137	\$ 18,855,262	\$ 17,861,629	\$ 59,378,967	\$ 21,717,240	\$ 1,087,371	\$ 17,861,097	\$ 40,665,708	\$ 77,950,047	\$ -	\$ 77,950,047
Employer Allocations														
2010	ALAMOGORDO CITY OF	\$ 4,513,084	\$ 76,649	\$ 72,172	\$ 123,823	\$ 302,437	\$ 575,081	\$ 142,617	\$ 7,141	\$ 1,965	\$ 151,723	\$ 511,898	\$ 139,645	\$ 651,543
2020	ALBUQUERQUE CITY OF (REGULAR)	223,586,328	3,797,360	3,575,542	6,134,390	1,513,302	15,020,594	7,065,509	353,766	2,071,989	9,491,264	25,360,346	259,647	25,619,993
2060	BELÉN CITY OF	2,011,542	34,164	32,168	55,189	35,741	157,262	63,566	3,183	61,536	128,285	228,160	28,984	257,144
2080	BERNALILLO TOWN OF	3,188,091	54,146	50,983	87,470	620,411	813,010	100,747	5,044	-	105,791	361,610	311,081	672,691
2090	BLOOMFIELD CITY OF	693,422	11,777	11,089	19,025	-	41,891	21,913	1,097	764,170	787,180	78,652	(397,988)	(319,336)
2110	CARLSBAD CITY OF	24,623,697	418,205	393,777	675,584	1,572,854	3,060,420	778,128	38,961	354,562	1,171,651	2,792,950	800,839	3,593,789
2160	CLAYTON TOWN OF	830,182	14,100	13,276	22,777	31,132	81,285	26,234	1,314	20,123	47,671	94,164	(72,124)	22,040
2180	CLOVIS CITY OF	7,448,960	126,512	119,122	204,372	104,348	554,354	235,393	11,786	1,092,939	1,340,118	844,901	(322,787)	522,114
2210	DEMING CITY OF	4,304,165	73,101	68,831	118,091	116,626	376,649	136,015	6,810	162,342	305,167	488,201	(73,853)	414,348
2290	ESPANOLA CITY OF	3,067,825	52,103	49,060	84,170	2,947	188,280	96,946	4,854	258,801	347,969	360,601	(90,216)	257,753
2310	FARMINGTON CITY OF	25,414,707	431,641	406,426	697,286	-	1,535,353	803,125	40,212	810,142	1,653,479	2,882,671	(665,394)	2,217,277
2330	GALLUP CITY OF	11,084,444	188,256	177,260	304,117	9,220	678,853	350,278	17,538	116,737	484,553	1,257,256	(195,151)	1,062,105
2350	GRANTS CITY OF	1,728,401	29,355	27,640	47,421	3,196	107,612	54,619	2,735	138,760	196,114	196,044	(38,211)	157,833
2370	HOBBS CITY OF	20,099,616	341,369	321,429	551,460	258,015	1,472,273	635,164	31,802	1,010,375	1,677,341	2,279,805	(266,970)	2,012,835
2400	LAS CRUCES CITY OF	46,749,288	793,984	747,604	1,282,629	2,614,384	5,438,601	1,477,316	73,968	8,878	1,560,162	5,302,552	1,416,777	6,719,329
2410	LAS VEGAS CITY OF	3,226,577	54,800	51,599	88,525	19,149	214,073	101,963	5,105	46,036	153,104	365,975	(90,398)	275,577
2440	LOS LUNAS VILLAGE OF	4,486,282	76,194	71,744	123,087	546,708	817,733	141,771	7,098	1,602	508,858	211,901	720,759	
2470	MESILLA TOWN OF	303,759	5,159	4,858	8,334	-	18,351	9,599	481	14,703	24,783	34,454	(7,755)	26,699
2500	MORIARTY CITY OF	497,559	8,451	7,957	13,651	72,856	102,915	15,724	787	-	16,511	56,436	33,973	90,409
2530	PECOS VILLAGE OF	50,856	864	813	1,395	4,089	7,161	1,608	80	2,637	4,325	5,768	(18)	5,750
2550	PORTALES CITY OF	5,020,265	85,263	80,283	137,738	48,237	351,521	158,645	7,943	407,764	574,352	569,425	(95,005)	474,420
2570	RATON CITY OF	2,387,461	40,548	38,180	65,503	1,997	146,228	75,445	3,778	391,666	470,889	270,798	(141,888)	128,910
2620	RIO RANCHO CITY OF	28,577,371	485,354	457,003	784,058	38,053	1,764,468	903,068	45,216	650,470	1,598,754	3,241,397	(266,931)	2,974,466
2630	ROSWELL CITY OF	21,678,199	368,180	346,673	594,770	120,059	1,429,682	685,049	34,300	775,347	1,494,696	2,458,856	(143,891)	2,314,965
2650	RUIDOSO DOWNS THE CITY OF	259,775	4,413	4,154	7,127	39,132	54,826	8,209	411	11,889	20,509	29,465	15,102	44,567
2660	RUIDOSO VILLAGE OF	5,201,696	88,346	83,184	142,715	121,719	435,964	164,378	8,230	17,309	189,917	590,004	52,010	642,014
2690	SANTA FE CITY OF	44,258,054	751,673	707,765	1,214,279	19,104	2,692,821	1,398,590	70,027	1,656,623	3,125,240	5,019,983	(783,127)	4,236,856
2720	SILVER CITY TOWN OF	5,072,495	86,150	81,118	139,171	134,498	440,937	160,295	8,026	280,256	448,577	575,349	(117,581)	457,768
2730	SOCORRO CITY OF	3,170,911	53,855	50,708	86,998	3,772	195,333	100,203	5,017	10,342	115,562	359,662	(10,676)	348,986
2770	TAOS TOWN OF	1,633,562	27,744	26,124	44,819	159	98,846	51,622	2,585	134,137	188,344	185,287	(53,861)	131,426
2850	EUNICE CITY OF	1,169,677	19,866	18,705	32,092	261,886	332,549	36,962	1,851	53,695	92,508	132,671	24,742	157,413
2900	ANGEL FIRE VILLAGE OF	1,791,626	30,429	28,651	49,156	707,065	815,301	56,617	2,835	91,943	151,395	203,216	178,762	381,978
2950	SUNLAND PARK CITY OF	1,376,535	23,379	22,013	37,767	93,565	176,724	43,500	2,178	368,797	414,475	156,134	(75,835)	80,299
2980	ARTESIA CITY OF	6,315,019	107,254	100,988	173,261	23,777	405,280	199,560	9,992	15,713	225,265	716,283	146,235	862,518
3010	BERNALILLO COUNTY	68,786,912	1,168,267	1,100,025	1,887,261	490,152	4,645,705	2,173,722	108,837	1,196,364	3,478,923	7,802,176	(810,961)	6,991,215
3090	DONA ANA COUNTY	4,308,287	73,171	68,897	118,204	199,915	460,187	136,145	6,817	43,703	186,665	488,669	78,704	567,373
3100	EDDY COUNTY	1,575,147	26,753	25,189	43,216	118,624	213,782	49,776	2,492	70,068	122,336	178,662	235,151	413,813
3170	LOS ALAMOS COUNTY	48,284,574	820,059	772,156	1,324,752	971,382	3,888,349	1,525,831	76,398	3,909,835	5,512,064	5,476,692	(1,215,167)	4,261,525
3200	MCKINLEY COUNTY	1,723,590	29,273	27,563	47,289	1,156,119	1,260,244	54,467	2,727	-	57,194	195,499	397,292	592,791
3260	SAN JUAN COUNTY	2,953,057	50,154	47,225	81,021	27,252	205,652	93,319	4,672	134,539	232,530	334,951	(23,241)	311,710
3280	SANDOVAL COUNTY	6,297,838	106,961	100,714	172,790	636,594	1,017,059	199,016	9,965	308,889	714,334	122,322	836,656	
3290	SANTA FE COUNTY	30,206,809	513,029	483,060	828,764	4,771,317	6,596,170	954,560	47,794	158,241	1,160,595	3,426,216	1,537,220	4,963,436
3490	CORRALES VILLAGE OF	1,587,517	26,962	25,387	43,556	29,548	125,453	50,167	2,512	48,373	101,052	180,065	58,983	239,048
4250	RED RIVER TOWN OF	462,511	7,855	7,396	12,690	-	27,941	14,616	732	18,488	33,836	52,460	(12,290)	40,170
4370	LOVINGTON CITY OF ROUNDING	5,229,873 (683)	88,823 (12)	83,635 (9)	143,489 (20)	20,288 -	336,235 (41)	165,268 (25)	8,275 (1)	377,330 -	550,873 (26)	593,200 (77)	(77,733) (318)	515,467 (395)
TOTAL		\$ 687,236,863	\$ 11,671,939	\$ 10,990,137	\$ 18,855,262	\$ 17,861,629	\$ 59,378,967	\$ 21,717,240	\$ 1,087,371	\$ 17,861,097	\$ 40,665,708	\$ 77,950,047	\$ -	\$ 77,950,047

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

State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts by Employer
PERA Fund - State Funded Divisions
As of and for the Year ended June 30, 2019

	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense
	Net Pension Liability/Asset	Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Total Employer Pension Expense
<i>State Funded Divisions</i>												
State General	\$ 3,635,038,593	\$ 28,914,865	\$ 132,330,604	\$ 74,195,968	\$ -	\$ 235,441,437	\$ 125,047,734	\$ -	\$ 5,715,770	\$ -	\$ 130,763,504	\$ 535,884,370
State Police/Corrections	(299,410,806)	2,941,390	13,744,574	12,478,336	-	29,164,300	40,759,222	-	659,939	-	41,419,161	2,244,449
Legislative	(10,954,657)	4,320,122	13,137	473,083	-	4,806,342	137,969	-	1,755,867	-	1,893,836	834,608
Total State Funded Divisions	3,324,673,130	36,176,377	146,088,315	87,147,387	-	269,412,079	165,944,925	-	8,131,576	-	174,076,501	538,963,427
Total Other PERA Fund Divisions	3,157,005,288	94,433,011	137,943,281	92,389,914	90,479,204	415,245,410	71,909,982	-	7,230,335	90,469,685	169,610,002	517,556,544
Grand Total for All PERA Fund Divisions	\$ 6,481,678,418	\$ 130,609,388	\$ 284,031,596	\$ 179,537,301	\$ 90,479,204	\$ 684,657,489	\$ 237,854,907	\$ -	\$ 15,361,911	\$ 90,469,685	\$ 343,686,503	\$ 1,056,519,971

Schedule of Employer Pension
Amounts
Single Employer Plans

**State of New Mexico Public Employees Retirement Association
Schedule of Employer Pension Amounts - Single Employer Plans
As of and for the Year ended June 30, 2019**

	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability/Asset	Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Total Deferred Inflows of Resources	Total Employer Pension Expense
<u>Funds</u>									
Judicial	\$ 113,675,239	\$ 4,995,273	\$ 12,813,042	\$ 1,227,709	\$ 19,036,024	\$ 656,662	\$ 2,216,006	\$ 2,872,668	\$ 14,877,333
Magistrate	45,633,711	1,001,851	2,411,882	417,481	3,831,214	2,350	-	2,350	7,592,392
Volunteer Firefighters	(19,276,104)	-	1,740,545	825,308	2,565,853	5,584,189	122,800	5,706,989	1,538,113

NOTES TO THE SCHEDULES

NOTE 1. Plan Description

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

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

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

Refer to Note 1. C. *Description of the Funds* in PERA's June 30, 2019 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 and 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, 2019 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.

NOTES TO THE SCHEDULES

NOTE 2. Summary of Significant Accounting Policies (Continued)

PERA Fund Contribution Rates and Pension Factors in effect during FY19						
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%	3.00%	2.50%	90.00%
MUNICIPAL PLANS 1 - 4						
"Municipal Plan 1 (plan open to new employers)"	7.00%	8.50%	7.40%	2.00%	2.00%	90.00%
"Municipal Plan 2 (plan open to new employers)"	9.15%	10.65%	9.55%	2.50%	2.00%	90.00%
"Municipal Plan 3 (plan closed to new employers 6/95)"	13.15%	14.65%	9.55%	3.00%	2.50%	90.00%
"Municipal Plan 4 (plan closed to new employers 6/00)"	15.65%	17.15%	12.05%	3.00%	2.50%	90.00%
MUNICIPAL POLICE PLANS 1 - 5						
Municipal Police Plan 1	7.00%	8.50%	10.40%	2.00%	2.00%	90.00%
Municipal Police Plan 2	7.00%	8.50%	15.40%	2.50%	2.00%	90.00%
Municipal Police Plan 3	7.00%	8.50%	18.90%	2.50%	2.00%	90.00%
Municipal Police Plan 4	12.35%	13.85%	18.90%	3.00%	2.50%	90.00%
Municipal Police Plan 5	16.30%	17.80%	18.90%	3.50%	3.00%	90.00%
MUNICIPAL FIRE PLANS 1 - 5						
Municipal Fire Plan 1	8.00%	9.50%	11.40%	2.00%	2.00%	90.00%
Municipal Fire Plan 2	8.00%	9.50%	17.90%	2.50%	2.00%	90.00%
Municipal Fire Plan 3	8.00%	9.50%	21.65%	2.50%	2.00%	90.00%
Municipal Fire Plan 4	12.80%	14.30%	21.65%	3.00%	2.50%	90.00%
Municipal Fire Plan 5	16.20%	17.70%	21.65%	3.50%	3.00%	90.00%
MUNICIPAL DETENTION OFFICER PLAN 1						
Municipal Detention Officer Plan 1	16.65%	18.15%	17.05%	3.00%	3.00%	90.00%
STATE POLICE AND ADULT CORRECTIONAL OFFICER PLANS, ETC.						
State Police and Adult Correctional Officer Plan 1	7.60%	9.10%	25.50%	3.00%	3.00%	90.00%
State Plan 3 - Peace Officer	7.42%	8.92%	16.99%	3.00%	3.00%	90.00%
Juvenile Correctional Officer Plan 2	4.78%	6.28%	26.12%	3.00%	3.00%	90.00%

NOTES TO THE SCHEDULES

NOTE 2. Summary of Significant Accounting Policies (Continued)

Refer to Note 1. C. in PERA's June 30, 2019 Comprehensive Annual Financial Report (CAFR) for a description of the PERA's Contribution Rates and Pension Factors for the State Legislative Division, Judicial Retirement Fund, Magistrate Retirement Fund, and Volunteer Firefighters Retirement Fund.

The Schedule of Employer Allocations - State Funded Divisions reflects fiscal year 2019 employer contributions received during the period of July 1, 2018 to June 30, 2019. Only pay period *end dates* that fell within the period of July 1, 2018 to June 30, 2019 are included in the total contributions for that employer. Regular and adjustment contributions that applied to fiscal year 2019 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 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 participating employer, in total and by division (Municipal General, Municipal Police and Municipal Fire):

- Unique employer code and employer name
- Each employer's contributions for the time period July 1, 2018 to June 30, 2019
- The employer's proportionate share of the total net pension liability (as of June 30, 2019), deferred inflows and outflows (*see Note 4 of this Schedule for further detail of deferred inflows and outflows*), and pension expense
- Amounts by employer are calculated using the employer's percentage and applying the percentage to the total

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

NOTES TO THE SCHEDULES

NOTE 2. Summary of Significant Accounting Policies (Continued)

Employers Reporting on behalf of Other Employers

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

Use of Estimates in Preparation of the Schedules

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

NOTE 3. Relationship to PERA's June 30, 2019 Comprehensive Annual Financial Report for the PERA Fund

Refer to Note 12 and the Required Supplementary Information (RSI) in PERA's June 30, 2019 Comprehensive Annual Financial Report for further detailed information.

The components of net pension liability of the PERA fund, as of June 30, 2019, are as follows:

PERA FUND	
Total Pension Liability	\$ 21,989,223,963
Plan Net Position	15,507,545,545
Net Pension Liability	\$ 6,481,678,418
Ratio of Fiduciary Net Position of Total Pension Liability	70.52%

The total pension liability, net pension liability, and certain sensitivity information are based on an actuarial valuation performed as of June 30, 2018. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2019. These assumptions were adopted by the Board for use in the June 30, 2019 actuarial valuation.

Refer to Note 12. *Summary of Actuarial Methods and Assumptions* in PERA's June 30, 2019 Comprehensive Annual Financial Report (CAFR) for more in-depth detail of the actuarial methods and assumptions, by fund.

<http://www.nmpera.org>

NOTES TO THE SCHEDULES

NOTE 3. Relationship to PERA’s June 30, 2019 Comprehensive Annual Financial Report for the PERA Fund (Continued)

PERA Fund Long-Term Expected Rate of Return

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

Asset Class	Target Allocation	Long-term Expected Real
Global Equity	42.33%	7.48%
Risk Reduction & Mitigation	21.37%	2.37%
Credit Oriented Fixed Income	15.00%	5.47%
Real Assets to include Real Estate Equity	20.00%	6.48%
Multi-Risk Allocation	1.30%	
TOTAL	100.00%	

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

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

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

	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
Net Pension Liability	\$9,231,606,618	\$6,481,678,418	\$4,209,584,476

NOTES TO THE SCHEDULES

NOTE 3. Relationship to PERA's June 30, 2019 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, 2019 and has been presented in three parts to enable employers to address their individual facts and circumstances. Information found in this report should be used for fiscal year ends between July 1, 2019 and June 30, 2020 governmental employer reporting. The Schedule of Employer Allocations presents employer contributions by employer and their fiscal year 2019 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, 2018, the actuarial valuation date.

Membership Data PERA Fund	
Inactive Members or Their Beneficiaries Currently Receiving Benefits	39,557
Inactive Members Entitled to But Not Yet Receiving Benefits	17,953
Active plan members	48,730
TOTAL	106,240

Additional information regarding GASB 67 disclosures for the Judicial Retirement, Magistrate Retirement and Volunteer Firefighter Funds can be located in PERA's June 30, 2019 Comprehensive Annual Financial Report, specifically in Note 12 and the RSI.

NOTES TO THE SCHEDULES

NOTE 4. Other Financial Information and Schedules

Deferred Inflows and Deferred Outflows

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

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

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

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

Investment experience also results in deferred outflows or inflows.

NOTES TO THE SCHEDULES

NOTE 4. Other Financial Information and Schedules (Continued)

Pension Expense- PERA Divisions							
For the Fiscal Year Ended June 30, 2019							
	State General Fund	State Police Fund	Municipal General Fund	Municipal Police Fund	Municipal Fire Fund	Legislative Fund	Total PERA
Service Cost	\$161,231,227	\$21,963,696	\$135,632,592	\$50,239,762	\$34,024,295	\$787,492	\$403,879,064
Interest on the total pension liability	653,284,492	68,376,944	475,198,730	192,395,730	113,830,775	1,904,498	1,504,991,169
Current-period benefit changes	—	—	—	—	—	—	—
Expensed portion of current-period difference between expected and actual experience in the total pension liability	(29,635,901)	(6,969,076)	12,923,989	5,685,572	3,130,276	1,053,148	(13,811,992)
Expensed portion of current-period changes of assumptions	—	—	—	—	—	—	—
Member contributions	(85,619,062)	(7,998,663)	(122,364,696)	(41,070,834)	(24,493,189)	(96,650)	(281,643,094)
Projected earnings on plan investments	(406,357,080)	(87,980,884)	(367,058,561)	(145,884,659)	(69,331,436)	(3,001,819)	(1,079,614,439)
Expensed portion of current-period differences between actual and projected earnings on plan investments	11,390,299	2,162,724	9,597,387	3,785,573	1,793,727	80,999	28,810,709
Administrative expense	5,073,390	1,120,628	4,631,930	1,843,264	876,127	38,033	13,583,372
Other	(764,437)	(168,852)	(697,921)	(277,736)	(132,011)	(5,731)	(2,046,688)
Recognition of beginning deferred outflows of resources as pension expense	315,558,266	44,321,493	230,400,148	107,151,065	50,651,737	1,805,274	749,887,983
Recognition of beginning deferred inflows of resources as pension expense	(88,276,824)	(32,583,561)	(60,982,707)	(51,542,131)	(32,400,254)	(1,730,636)	(267,516,113)
Pension expense	\$535,884,370	\$2,244,449	\$317,280,891	\$122,325,606	\$77,950,047	\$834,608	\$1,056,519,971

NOTES TO THE SCHEDULES

NOTE 4. Other Financial Information and Schedules (Continued)

Pension Expense - Single Employer Plans For the Fiscal Year Ended June 30, 2019			
	Judicial Fund	Magistrate Fund	Volunteer Firefighters Fund
Service Cost	\$ 4,282,426	\$ 1,465,584	\$ 2,193,612
Interest on the total pension liability	10,341,109	3,493,260	3,594,117
Current-period benefit changes	—	—	—
Expensed portion of current-period difference between expected and actual experience in the total pension liability	2,424,890	1,207,049	(200,357)
Expensed portion of current-period changes of assumptions	6,219,923	2,871,598	—
Member contributions	(1,690,837)	(639,552)	—
Projected earnings on plan investments	(6,436,634)	(2,245,736)	(4,959,186)
Expensed portion of current-period differences between actual and projected earnings on plan investments	181,794	61,449	128,047
Administrative expense	79,364	27,744	62,918
Other	(10,280)	—	—
Recognition of beginning deferred outflows of resources as pension expense	7,534,726	2,351,341	2,251,049
Recognition of beginning deferred inflows of resources as pension expense	(8,049,148)	(1,000,345)	(1,532,087)
Pension expense	\$ 14,877,333	\$ 7,592,392	\$ 1,538,113

NOTES TO THE SCHEDULES

NOTE 4. Other Financial Information and Schedules (Continued)

The following schedules present summary of changes in the collective deferred outflows of resources and deferred inflows of resources for each fund for the year ended June 30, 2019. The following schedules do not include amounts related to employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members.

PERA Fund					
Collective Deferred Outflows of Resources and Deferred Inflows of Resources as of June 30, 2019					
	Year of Deferral	Beginning of year balance	Additions	Deductions	End of Year Balance
Deferred Outflows of Resources:					
Difference between expected actual experience	2015	\$ 5,223,253	\$ —	\$ 5,223,253	\$ —
	2016	88,215,436	—	80,931,589	7,283,847
	2018	85,355,147	—	28,357,192	56,997,955
	2019	—	89,120,571	22,792,985	66,327,586
		<u>\$ 178,793,836</u>	<u>\$ 89,120,571</u>	<u>\$ 137,305,019</u>	<u>\$ 130,609,388</u>
Difference between projected and actual on pension plan investment	2015	\$ 170,025,802	\$ —	\$ 170,025,802	\$ —
	2016	415,560,689	—	207,780,340	207,780,349
	2017	(291,629,561)	—	(97,209,855)	(194,419,706)
	2018	67,911,757	—	16,977,939	50,933,818
	2019	—	144,053,549	28,810,709	115,242,840
		<u>\$ 361,868,687</u>	<u>\$ 144,053,549</u>	<u>\$ 326,384,935</u>	<u>\$ 179,537,301</u>
Changes in Assumptions	2014	\$ 72,090	\$ —	\$ 72,090	\$ —
	2016	113,208,513	—	103,861,019	9,347,494
	2018	411,342,860	—	136,658,758	274,684,102
		<u>\$ 524,623,463</u>	<u>\$ —</u>	<u>\$ 240,591,867</u>	<u>\$ 284,031,596</u>
Total Deferred Outflows of Resources		<u>\$ 1,065,285,986</u>	<u>\$ 233,174,120</u>	<u>\$ 704,281,821</u>	<u>\$ 594,178,285</u>
Deferred Inflows of Resources					
Difference between expected actual experience	2015	\$ (2,009,105)	\$ —	\$ (2,009,105)	\$ —
	2016	(69,127)	—	(63,422)	(5,705)
	2017	(282,281,262)	—	(150,952,544)	(131,328,718)
	2019	—	(143,125,461)	(36,604,977)	(106,520,484)
		<u>\$ (284,359,494)</u>	<u>\$ (143,125,461)</u>	<u>\$ (189,630,048)</u>	<u>\$ (237,854,907)</u>
Changes in Assumptions	2014	\$ (438,051)	\$ —	\$ (438,051)	\$ —
	2017	(30,334,658)	—	(16,221,742)	(14,112,915)
	2018	(1,870,388)	—	(621,392)	(1,248,996)
		<u>\$ (32,643,097)</u>	<u>\$ —</u>	<u>\$ (17,281,186)</u>	<u>\$ (15,361,911)</u>
Total Deferred Inflows of Resources		<u>\$ (317,002,591)</u>	<u>\$ (143,125,461)</u>	<u>\$ (206,911,234)</u>	<u>\$ (253,216,818)</u>

NOTES TO THE SCHEDULES

NOTE 4. Other Financial Information and Schedules (Continued)

Judicial Fund					
Collective Deferred Outflows of Resources and Deferred Inflows of Resources as of June 30, 2019					
	Year of Deferral	Beginning of year balance	Additions	Deductions	End of Year Balance
Deferred Outflows of Resources:					
Difference between expected actual experience	2016	\$ 469,433	\$ —	\$ 469,433	\$ —
	2019	—	7,420,163	2,424,890	4,995,273
		<u>\$ 469,433</u>	<u>\$ 7,420,163</u>	<u>\$ 2,894,323</u>	<u>\$ 4,995,273</u>
Difference between projected and actual on pension plan investment	2015	\$ 1,081,957	\$ —	\$ 1,081,957	\$ —
	2016	2,599,281	—	1,299,640	1,299,641
	2017	(1,692,691)	—	(564,230)	(1,128,460)
	2018	439,134	—	109,784	329,351
	2019	—	908,972	181,794	727,178
		<u>\$ 2,427,681</u>	<u>\$ 908,972</u>	<u>\$ 2,108,945</u>	<u>\$ 1,227,709</u>
Changes in Assumptions	2016	\$ 4,573,912	\$ —	\$ 4,573,912	\$ —
	2019	—	19,032,965	6,219,923	12,813,042
		<u>\$ 4,573,912</u>	<u>\$ 19,032,965</u>	<u>\$ 10,793,835</u>	<u>\$ 12,813,042</u>
Total Deferred Outflows of Resources		<u>\$ 7,471,026</u>	<u>\$ 27,362,100</u>	<u>\$ 15,797,103</u>	<u>\$ 19,036,024</u>
Deferred Inflows of Resources					
Difference between expected actual experience	2017	\$ (937,223)	\$ —	\$ (768,215)	\$ (169,007)
	2018	(923,061)	—	(435,406)	(487,655)
		<u>\$ (1,860,284)</u>	<u>\$ —</u>	<u>\$ (1,203,621)</u>	<u>\$ (656,662)</u>
Changes in Assumptions	2017	\$ (6,532,486)	\$ —	\$ (5,354,497)	\$ (1,177,989)
	2018	(1,964,817)	—	(926,800)	(1,038,016)
		<u>\$ (8,497,303)</u>	<u>\$ —</u>	<u>\$ (6,281,297)</u>	<u>\$ (2,216,005)</u>
Total Deferred Inflows of Resources		<u>\$ (10,357,587)</u>	<u>\$ —</u>	<u>\$ (7,484,918)</u>	<u>\$ (2,872,667)</u>

NOTES TO THE SCHEDULES

NOTE 4. Other Financial Information and Schedules (Continued)

Magistrate Fund					
Collective Deferred Outflows of Resources and Deferred Inflows of Resources as of June 30, 2019					
	<u>Year of Deferral</u>	<u>Beginning of year balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of Year Balance</u>
Deferred Outflows of Resources:					
Difference between expected actual experience	2019	\$ —	\$ 2,208,900	\$ 1,207,049	\$ 1,001,851
		\$ —	\$ 2,208,900	\$ 1,207,049	\$ 1,001,851
Difference between projected and actual on pension plan investment	2015	\$ 409,580	\$ —	\$ 409,580	\$ —
	2016	966,614	—	483,308	483,306
	2017	(627,977)	—	(209,325)	(418,651)
	2018	142,709	—	35,677	107,032
	2019	—	307,244	61,449	245,795
		\$ 890,926	\$ 307,244	\$ 780,689	\$ 417,484
Changes in Assumptions	2018	\$ 1,451,231	\$ —	\$ 1,422,776	\$ 28,456
	2019	—	5,255,025	2,871,598	2,383,427
		\$ 1,451,231	\$ 5,255,025	\$ 4,294,374	\$ 2,411,883
Total Deferred Outflows of Resources		\$ 2,342,157	\$ 7,771,169	\$ 6,282,112	\$ 3,831,218
Deferred Inflows of Resources					
Difference between expected actual experience	2017	\$ (107,362)	\$ —	\$ (107,362)	\$ —
	2018	(119,900)	—	(117,550)	(2,351)
		\$ (227,262)	\$ —	\$ (224,912)	\$ (2,351)
Changes in Assumptions	2017	\$ (566,108)	\$ —	\$ (566,108)	\$ —
		\$ (566,108)	\$ —	\$ (566,108)	\$ —
Total Deferred Inflows of Resources		\$ (793,370)	\$ —	\$ (791,020)	\$ (2,351)

NOTES TO THE SCHEDULES

NOTE 4. Other Financial Information and Schedules (Continued)

Volunteer Firefighters Fund					
Collective Deferred Outflows of Resources and Deferred Inflows of Resources as of June 30, 2019					
	Year of Deferral	Beginning of year balance	Additions	Deductions	End of Year Balance
Deferred Outflows of Resources:					
Difference between projected and actual on pension plan investment	2015	\$ 733,978	\$ —	\$ 733,977	\$ —
	2016	1,862,314	—	931,157	931,157
	2017	(1,299,298)	—	(433,100)	(866,200)
	2018	330,885	—	82,721	248,164
	2019	—	640,223	128,047	512,186
		<u>\$ 1,627,879</u>	<u>\$ 640,223</u>	<u>\$ 1,442,802</u>	<u>\$ 825,307</u>
Changes in Assumptions	2016	\$ 1,088,505	\$ —	\$ 295,789	\$ 792,715
	2018	1,155,232	—	207,403	947,830
		<u>\$ 2,243,737</u>	<u>\$ —</u>	<u>\$ 503,192</u>	<u>\$ 1,740,545</u>
Total Deferred Outflows of Resources		<u>\$ 3,871,616</u>	<u>\$ 640,223</u>	<u>\$ 1,945,994</u>	<u>\$ 2,565,852</u>
Deferred Inflows of Resources					
Difference between expected actual experience	2016	\$ (274,541)	\$ —	\$ (74,603)	\$ (199,937)
	2017	(2,880,683)	—	(610,314)	(2,270,369)
	2018	(2,122,499)	—	(381,059)	(1,741,440)
	2019	—	(1,572,799)	(200,357)	(1,372,442)
		<u>\$ (5,277,723)</u>	<u>\$ (1,572,799)</u>	<u>\$ (1,266,333)</u>	<u>\$ (5,584,188)</u>
Changes in Assumptions	2017	\$ (155,811)	\$ —	\$ (33,011)	\$ (122,800)
		<u>\$ (155,811)</u>	<u>\$ —</u>	<u>\$ (33,011)</u>	<u>\$ (122,800)</u>
Total Deferred Inflows of Resources		<u>\$ (5,433,534)</u>	<u>\$ (1,572,799)</u>	<u>\$ (1,299,344)</u>	<u>\$ (5,706,988)</u>

Supplemental Information

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

State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts (In Summation) by Employers Participating in PERA
As of and for the year ended 6/30/19

Employer Code	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
		2019 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense			
													Employer	Employer	Employer	Employer
PERA Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			
Employer Allocations																
	STATE OF NEW MEXICO	\$ 3,324,673,130	\$ 36,176,377	\$ 87,147,387	\$ 146,088,315	\$ -	\$ 269,412,079	\$ 165,944,925	\$ 8,131,576	\$ -	\$ 174,076,501	\$ 538,963,427	\$ -	\$ 538,963,427		
2000	REDI-Net	126,370	3,789	4,258	5,635	52,961	66,643	1,367	311	12,931	14,609	23,162	21,904	45,066		
2010	ALAMOGORDO CITY OF	29,774,783	936,051	902,059	1,355,160	1,078,441	4,271,711	690,742	70,062	721,170	1,481,974	4,989,031	(24,394)	4,964,637		
2020	ALBUQUERQUE CITY OF (REGULAR)	773,785,014	22,910,642	21,567,607	33,359,720	23,747,383	101,585,352	20,069,359	1,726,911	9,008,742	30,805,012	122,279,229	2,076,565	124,355,794		
2030	ARCH HURLEY CONSERVANCY DIST	813,617	24,393	27,417	36,279	16,268	104,357	8,801	2,004	1,249	12,054	149,122	6,346	155,468		
2040	AZTEC CITY OF	8,488,441	285,525	279,540	410,410	114,709	1,090,184	175,422	21,120	334,509	531,051	1,509,280	(103,431)	1,405,849		
2050	BAYARD CITY OF	1,779,924	60,414	58,503	86,616	54,109	259,642	38,246	4,432	202,920	245,598	315,664	(76,235)	239,429		
2060	BELÉN CITY OF	10,064,275	312,533	295,789	452,248	328,038	1,388,608	250,190	23,271	182,625	456,086	1,648,728	214,637	1,863,365		
2080	BERNALILLO TOWN OF	11,657,258	357,059	326,111	515,501	826,392	2,025,063	324,367	26,240	99,159	449,766	1,840,428	466,774	2,307,202		
2090	BLOOMFIELD CITY OF	7,506,307	251,334	233,273	359,115	22,328	866,050	190,712	18,120	1,818,823	2,027,655	1,274,432	(946,459)	327,973		
2100	BOSQUE FARMS VILLAGE OF	3,069,781	114,587	98,721	160,074	31,039	404,421	93,963	7,716	95,092	196,771	528,840	(24,885)	503,955		
2110	CARLSBAD CITY OF	73,912,144	2,087,132	2,014,628	3,069,972	3,249,224	10,420,956	1,826,392	161,673	1,174,612	3,162,677	11,540,134	1,614,904	13,155,038		
2120	CARLSBAD SOIL AND WATER CONS DIST	166,186	4,983	5,600	7,410	11,411	29,404	1,798	409	22	2,229	30,459	4,957	35,416		
2130	CHAMA VILLAGE OF	891,516	26,729	30,042	39,752	66,507	163,030	9,644	2,196	53,165	65,005	163,400	12,126	175,526		
2140	CIMARRON VILLAGE OF	873,992	31,449	28,353	44,366	170,451	274,619	23,588	2,188	15,635	41,411	152,326	60,454	212,780		
2150	CLAUNCH PINTO SOIL AND WATER CONS DIST	103,866	3,114	3,500	4,631	1,064	12,309	1,123	256	4,267	5,646	19,037	(2,308)	16,729		
2160	CLAYTON TOWN OF	4,071,076	123,197	119,987	179,556	47,085	469,825	93,430	9,379	56,723	159,532	670,286	(115,155)	555,131		
2170	CLOUDCROFT VILLAGE OF	1,235,125	42,737	40,426	60,944	67,948	212,055	28,738	3,081	24,604	56,423	217,823	27,153	244,976		
2180	CLOVIS CITY OF	14,094,396	377,125	332,297	553,531	267,138	1,530,091	445,693	28,507	1,758,578	2,232,778	1,985,896	(451,440)	1,534,456		
2190	CUBA VILLAGE OF	1,130,430	39,835	36,848	56,517	13,976	147,176	28,239	2,825	149,496	180,560	198,282	(50,407)	147,875		
2200	CUBA SOIL AND WATER CONS DIST	91,748	2,750	3,092	4,091	12,079	22,012	992	226	3,906	5,124	16,816	(1,671)	15,145		
2210	DEMING CITY OF	15,981,502	485,009	449,383	702,347	252,498	1,889,237	428,848	35,997	753,911	1,218,756	2,535,825	(250,831)	2,284,994		
2220	DES MOINES VILLAGE OF	58,858	1,765	1,983	2,624	617	6,989	637	145	4,719	5,501	10,788	(10,162)	626		
2230	DEXTER TOWN OF	1,281,631	46,763	41,442	65,725	66,549	220,479	36,330	3,215	25,114	64,659	222,403	35,781	258,184		
2240	EAST RIO ARRIBA SOIL AND WATER CONS. DIST.	102,135	3,062	3,442	4,554	4,799	15,857	1,104	252	8,622	9,978	18,720	(2,056)	16,664		
2250	EAST TORRANCE SOIL AND WATER CONS DIST	79,631	2,387	2,683	3,551	3,696	12,317	862	196	4,973	6,031	14,595	306	14,901		
2270	ELIDA TOWN OF	244,280	8,796	7,923	12,407	12,864	41,990	6,609	612	14,827	22,048	42,565	(13,534)	29,031		
2290	ESPANOLA CITY OF	13,835,634	411,293	404,293	601,691	156,689	1,573,966	311,369	31,625	550,657	893,651	2,267,038	(149,916)	2,117,122		
2300	ESTANCIA TOWN OF	900,106	30,498	29,596	43,747	40,592	144,433	19,198	2,241	207,786	229,225	159,711	(18,645)	141,066		
2310	FARMINGTON CITY OF	108,612,345	3,244,158	3,143,342	4,734,231	1,471,716	12,593,447	2,560,200	247,316	2,278,196	5,085,712	17,654,575	(1,129,517)	16,525,058		
2320	FT SUMNER VILLAGE OF	952,105	28,546	32,083	42,454	15,541	118,624	10,300	2,345	41,165	53,810	174,504	2,267	176,771		
2330	GALLUP CITY OF	41,564,396	1,234,850	1,176,550	1,799,752	713,801	4,924,953	1,037,674	93,523	515,504	1,646,701	6,644,731	(79,183)	6,565,548		
2340	GRADY VILLAGE OF	72,706	2,180	2,450	3,242	1,231	9,103	787	179	4,410	5,376	13,326	(3,193)	10,133		
2350	GRANTS CITY OF	9,160,296	283,421	271,531	410,945	215,383	1,181,280	219,199	21,254	539,732	780,185	1,511,351	13,788	1,525,029		
2360	HATCH VILLAGE OF	2,434,249	88,117	78,858	124,110	166,048	457,133	67,111	6,099	11,103	84,313	423,472	92,024	515,496		
2370	HOBBS CITY OF	65,441,269	1,897,663	1,808,090	2,775,724	1,432,960	7,914,437	1,656,085	144,833	4,652,978	6,453,896	10,295,068	(464,591)	9,830,477		
2375	HURLEY, TOWN OF	451,817	13,547	15,225	20,146	205,056	253,974	4,887	1,113	-	6,000	82,810	84,111	166,921		
2380	JAL CITY OF	2,601,209	85,700	86,039	123,918	389,410	685,067	48,915	6,460	27,308	82,683	465,199	159,291	624,490		
2390	JEMEZ SPRINGS VILLAGE OF	448,410	14,629	14,862	21,213	29,192	79,896	8,043	1,113	27,450	36,606	80,409	5,361	85,770		
2400	LAS CRUCES CITY OF	171,176,019	4,940,017	4,853,431	7,258,139	4,809,162	21,860,749	3,942,805	383,289	969,241	5,295,335	27,485,060	1,570,431	29,055,491		
2410	LAS VEGAS CITY OF	19,642,459	608,029	591,984	883,300	95,366	2,178,679	444,038	45,957	1,062,293	1,552,288	3,283,216	(584,982)	2,698,234		
2420	LOGAN VILLAGE OF	1,055,934	35,763	34,722	51,305	40,040	161,830	22,480	2,629	44,652	69,761	187,383	(14,852)	172,531		
2430	LORDSBURG CITY OF	2,777,738	100,446	90,008	141,513	211,199	543,166	76,296	6,959	85,509	168,764	483,384	20,980	504,364		
2440	LOS LUNAS VILLAGE OF	21,751,236	673,309	636,881	974,676	1,264,158	3,549,024	542,682	50,168	42,410	635,260	3,554,097	634,649	4,188,746		
2450	LOS RANCHOS VILLAGE OF	1,201,383	36,020	40,483	53,569	486,280	616,352	12,959	2,959	257,411	273,366	220,193	49,907	270,100		
2460	MAGDALENA VILLAGE OF	486,313	16,252	16,037	23,406	44,559	100,254	9,768	1,209	32,459	43,436	86,626	23,112	109,738		
2470	MESILLA TOWN OF	1,967,132	66,278	58,554	94,073	16,526	235,431	57,900	4,655	79,713	142,268	322,461	(151,360)	171,101		
2480	MID. RIO GRANDE CONS. DIST.	17,016,707	510,193	573,417	758,766	413,827	2,256,203	184,083	41,912	63,969	289,964	3,118,871	67,570	3,186,441		
2490	MILAN VILLAGE OF	2,255,112	76,326	74,166	109,516	143,831	403,839	47,870	5,614	109,584	163,068	400,264	8,129	408,393		
2500	MORIARTY CITY OF	3,116,261	103,519	92,733	147,446	152,480	496,178	88,655	7,351	124,516	220,522	511,586	47,438	559,024		

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

State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts (In Summation) by Employers Participating in PERA
As of and for the year ended 6/30/19

		Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense		
Employer Code	Employer	2019 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense			
													Employer	Total		
PERA Total		\$ 6,481,678,418	\$ 130,609,388	\$ 179,537,301	\$ 284,031,596	\$ 90,479,204	\$ 684,657,489	\$ 237,854,907	\$ 15,361,911	\$ 90,469,685	\$ 343,686,503	\$ 1,056,519,971	\$ -	\$ 1,056,519,971		
Employer Allocations																
2510	MOUNTAINAIR TOWN OF	\$ 818,835	\$ 27,818	\$ 26,908	\$ 39,872	\$ 107,417	\$ 202,015	\$ 17,661	\$ 2,040	\$ 11,671	\$ 31,372	\$ 145,181	\$ 35,463	\$ 180,644		
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	2,193,303	65,760	73,908	97,798	-	237,466	23,727	5,402	429,875	459,004	401,995	(249,892)	152,103		
2530	PECOS VILLAGE OF	722,522	21,002	31,344	64,092	139,884	8,874	1,734	3,254	128,873	28,083	156,956				
2540	PECOS VALLEY CONS. DISTRICT	817,079	24,498	27,533	36,433	25,164	113,628	8,839	2,012	20,889	31,740	149,757	9,960	159,717		
2550	PORTALES CITY OF	13,857,476	385,707	370,641	568,288	174,613	1,499,249	349,859	29,953	1,056,172	1,435,984	2,135,942	(324,545)	1,811,397		
2560	QUESTA VILLAGE OF	1,119,984	37,683	36,881	54,161	39,265	167,990	23,173	2,787	35,348	61,308	199,122	(33)	199,089		
2570	RATON CITY OF	8,459,546	248,260	237,419	362,648	39,185	887,512	210,266	18,910	621,637	850,813	1,345,246	(200,955)	1,144,291		
2580	RATON PUBLIC SERVICE	1,654,931	49,617	55,767	73,793	50,257	229,434	17,903	4,076	13,961	35,940	303,321	5,034	308,355		
2590	REGION V HOUSING AUTHORITY	659,549	19,774	22,225	29,409	14,780	86,188	7,135	1,624	14,942	23,701	120,884	(2,232)	118,652		
2600	REGION VI HOUSING AUTHORITY	1,208,308	36,227	40,717	53,878	18,510	149,332	13,071	2,976	56,857	72,904	221,462	(5,369)	216,093		
2610	RESERVE VILLAGE OF	237,161	7,110	7,992	10,575	14,421	40,098	2,566	584	7,561	10,711	43,467	(3,411)	40,056		
2620	RIO RANCHO CITY OF	81,337,895	2,333,780	2,179,063	3,410,825	786,884	8,710,552	2,192,047	177,000	3,690,645	6,059,692	12,511,934	(987,750)	11,524,184		
2630	ROSWELL CITY OF	65,750,430	1,881,161	1,791,658	2,757,027	1,921,216	8,351,062	1,678,082	144,168	1,406,379	3,228,629	10,249,331	301,634	10,550,965		
2640	ROY VILLAGE OF	148,874	4,463	5,017	6,638	12,732	28,850	1,610	367	27,144	27,286	(4,629)				
2650	RUIDOSO DOWNS THE CITY OF	3,192,913	102,591	100,849	148,445	131,714	483,599	67,522	7,706	523,426	598,654	551,714	(138,555)	413,159		
2660	RUIDOSO VILLAGE OF	22,710,332	667,176	661,892	978,848	415,790	2,723,706	498,976	51,725	260,759	811,460	3,718,263	150,132	3,868,395		
2670	S N M E D D	380,841	11,418	12,833	16,982	3,978	45,211	4,120	938	93,454	98,512	69,802	(80,400)	(10,598)		
2680	SAN YSIDRO VILLAGE OF	211,086	7,288	6,912	10,398	11,212	35,810	4,865	527	12,414	17,806	37,252	1,303	38,555		
2690	SANTA FE CITY OF	161,011,744	4,601,142	4,568,962	6,779,233	311,750	16,261,087	3,601,863	359,991	5,983,117	9,944,971	25,895,852	(3,014,526)	22,881,326		
2710	SANTA ROSA CITY OF	3,198,963	108,876	105,081	155,976	101,508	471,441	69,537	7,968	187,142	264,647	566,883	3,013	569,896		
2720	SILVER CITY TOWN OF	16,259,762	479,156	446,037	697,247	380,520	2,002,960	436,489	35,976	661,376	1,133,841	2,539,458	(264,556)	2,274,902		
2730	SOCORRO CITY OF	11,252,137	322,266	317,553	474,205	41,142	1,155,166	258,003	25,101	513,409	796,513	1,801,659	(206,613)	1,595,046		
2740	SOUTHWEST NEW MEXICO COG	339,295	10,173	11,433	15,129	1,847	38,582	3,670	836	22,891	27,397	62,187	(10,526)	51,661		
2750	SPRINGER TOWN OF	755,463	24,088	25,156	35,164	12,918	97,326	12,046	1,870	78,838	92,754	136,309	(15,879)	120,431		
2760	T O R C CITY OF	6,936,858	231,731	228,779	333,742	225,348	1,019,600	139,035	17,249	283,512	439,796	1,235,807	(68,023)	1,167,784		
2770	TAOS TOWN OF	12,422,063	395,107	380,473	571,034	627,647	1,974,261	286,622	29,459	869,153	1,185,234	2,096,827	(311,598)	1,785,238		
2780	TEXICO CITY OF	578,901	20,101	18,933	28,636	42,237	109,907	13,657	1,445	13,657	23,835	101,989	28,289	130,272		
2790	TIERRA Y MONTES SWCD	420,657	12,612	14,175	18,757	12,335	57,879	4,551	1,036	9,853	15,440	77,099	8,038	85,137		
2800	TIJERAS VILLAGE OF	432,774	12,976	14,583	19,297	94,219	141,075	4,682	1,066	53,639	59,387	79,320	6,682	86,002		
2810	TUCUMCARI CITY OF	7,100,795	235,375	234,569	339,744	182,166	991,854	137,381	17,644	365,451	520,476	1,267,760	(78,393)	1,189,367		
2830	WAGON MOUND VILLAGE OF	214,657	6,437	7,233	9,571	14,993	38,234	2,322	529	1,041	3,892	39,343	10,253	49,596		
2840	WILLIAMSBURG VILLAGE OF	148,874	4,463	5,017	6,638	12,591	28,709	1,610	367	8,953	10,930	27,286	6,519	33,805		
2850	EUNICE CITY OF	5,883,234	179,805	173,640	261,420	438,437	1,053,302	138,119	13,588	471,846	623,553	968,677	(265,234)	703,443		
2860	NORTHWEST NM COUNCIL OF GOVERNMENTS	550,490	16,505	18,550	24,546	57,150	116,751	5,955	1,356	92,988	100,299	100,895	(1,240)	99,655		
2870	NORTHWEST NM REGIONAL SOLID WASTE AUTH	2,608,767	78,216	87,908	116,324	68,971	351,419	28,221	6,425	29,300	63,946	478,142	17,725	495,867		
2880	MELROSE VILLAGE OF	254,471	7,629	8,575	11,347	17,155	44,706	2,753	627	14,921	18,301	46,640	6,585	53,225		
2900	ANGEL FIRE VILLAGE OF	6,291,940	175,498	178,175	260,255	827,984	1,441,912	132,626	13,989	151,625	298,240	1,012,845	272,691	1,285,536		
2910	TIMBERON WATER AND SANITATION DISTRICT	95,210	2,855	3,208	4,245	22	10,330	1,029	235	23,315	24,579	17,450	(13,832)	3,618		
2920	MOSQUERO VILLAGE OF	83,093	2,491	2,800	3,705	16,099	25,095	899	205	6,427	7,531	15,229	2,843	18,072		
2930	EAGLE NEST VILLAGE OF	417,195	12,508	14,058	18,603	9,511	54,680	4,513	1,028	3,978	9,519	76,465	14,322	90,787		
2940	EMW GAS ASSOCIATION	1,393,535	41,781	46,958	62,137	14,163	165,039	15,075	3,432	116,763	135,270	255,411	(33,750)	221,661		
2950	SUNLAND PARK CITY OF	6,896,939	221,764	201,151	317,734	584,614	1,325,263	191,791	16,001	646,136	853,928	1,118,656	67,559	1,186,215		
2960	HAGERMAN TOWN OF	897,617	33,805	28,804	47,113	11,368	121,090	28,278	2,259	36,436	66,973	154,188	(13,959)	140,229		
2970	SANTA CLARA VILLAGE OF	394,691	11,834	13,300	17,599	23,015	65,748	4,270	972	43,720	48,962	72,340	45,848	118,188		
2980	ARTESIA CITY OF	18,457,364	543,551	495,022	788,997	359,917	2,187,487	525,571	40,395	285,212	851,178	2,833,475	313,790	3,147,265		
2990	MAXWELL VILLAGE OF	124,639	3,737	4,200	5,558	7,957	21,452	1,348	307	13,262	14,917	22,844	(12,496)	10,348		
2995	MAXWELL HOUSING AUTHORITY	-	-	-	-	3,093	3,093	-	-	7,389	7,389	-	(124)	(124)		
3000	KIRTLAND, TOWN OF	58,858	1,765	1,983	2,624	17,615	23,987	637	145	994	1,776	10,788	10,268	21,056		
3010	BERNALILLO COUNTY	325,383,442	9,674,187	9,576,433	14,164,720	8,280,151	41,695,491	7,139,165	746,423	3,242,359	11,127,947	53,613,790	(1,123,120)	52,490,670		
3020	CATRON COUNTY	3,413,210	113,069	112,768	163,235	167,997	557,069	65,846	8,480	258,954	333,280	609,493	44,116	653,609		

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

State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts (In Summation) by Employers Participating in PERA
As of and for the year ended 6/30/19

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		2019 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Total Employer Pension Expense
PERA Total		\$ 6,481,678,418	\$ 130,609,388	\$ 179,537,301	\$ 284,031,596	\$ 90,479,204	\$ 684,657,489	\$ 237,854,907	\$ 15,361,911	\$ 90,469,685	\$ 343,686,503	\$ 1,056,519,971	\$ -	\$ 1,056,519,971
Employer Allocations														
3030	CHAVES COUNTY	\$ 25,621,751	\$ 840,896	\$ 848,156	\$ 1,217,251	\$ 160,878	\$ 3,067,181	\$ 473,073	\$ 63,606	\$ 526,447	\$ 1,063,126	\$ 4,587,044	\$ (19,938)	\$ 4,567,106
3040	CIBOLA COUNTY	7,405,286	247,666	244,168	356,574	12,919	861,327	149,197	18,416	1,606,102	1,773,715	1,318,827	(597,902)	720,925
3050	COLFAX COUNTY	6,621,311	218,916	218,849	316,222	413,939	1,167,926	126,585	16,448	141,017	284,500	1,183,000	55,578	1,238,578
3060	CURRY COUNTY	11,610,665	374,963	385,624	499,934	499,934	1,805,856	197,953	28,782	1,163,266	1,390,001	2,087,787	(140,030)	1,947,757
3070	DE BACA COUNTY	2,231,422	71,476	74,235	104,203	135,602	385,516	36,463	5,528	191,603	233,594	402,125	(78,511)	323,614
3090	DONA ANA COUNTY	77,429,888	2,538,370	2,475,748	3,659,349	2,930,458	11,603,925	1,662,383	188,792	2,741,062	4,592,237	13,481,588	614,946	14,096,534
3100	EDDY COUNTY	43,813,396	1,432,078	1,419,405	2,069,519	1,535,500	6,456,502	881,061	107,480	1,392,361	2,380,902	7,711,945	743,067	8,455,012
3110	GRANT COUNTY	14,429,354	492,250	473,742	704,735	161,344	1,832,071	316,758	35,950	1,116,717	1,469,425	2,555,272	(404,971)	2,150,301
3120	GUADALUPE COUNTY	3,929,908	128,324	130,228	186,033	261,613	706,198	70,800	9,752	28,749	109,301	704,547	65,200	769,747
3130	HARDING COUNTY	1,504,853	47,697	50,170	69,753	80,103	247,723	23,228	3,724	73,935	100,887	271,948	12,408	284,356
3140	HIDALGO COUNTY	4,169,469	135,699	138,261	196,911	145,756	616,627	73,909	10,343	392,540	476,792	748,168	60,916	809,084
3150	LEA COUNTY	37,120,253	1,277,554	1,216,375	1,824,507	2,106,376	6,424,812	845,101	92,560	69,046	1,006,707	6,556,756	1,112,819	7,669,575
3160	LINCOLN COUNTY	9,839,035	339,785	322,168	484,793	365,372	1,512,118	227,123	24,542	358,448	610,113	1,736,186	(48,841)	1,687,345
3170	LOS ALAMOS COUNTY	110,031,435	2,764,642	2,833,318	4,173,981	3,737,360	13,509,301	2,445,168	229,122	9,537,198	12,211,488	16,653,991	(1,370,825)	15,283,166
3180	LUNA COUNTY	17,419,774	570,381	576,925	826,219	208,697	2,182,222	318,050	43,236	724,791	1,086,077	3,120,644	(137,708)	2,982,936
3200	MCKINLEY COUNTY	21,088,719	665,733	668,417	968,228	1,165,406	3,467,784	414,455	50,807	1,395,013	1,860,275	3,661,069	(316,942)	3,344,127
3210	MORA COUNTY	2,117,762	67,137	70,600	98,176	60,000	283,593	32,721	5,242	66,149	104,112	382,691	46,262	428,953
3220	OTERO COUNTY	18,342,557	615,099	604,449	884,905	431,656	2,536,109	373,974	45,626	1,358,623	1,778,223	3,264,216	(327,532)	2,936,684
3230	QUAY COUNTY	4,973,557	160,165	165,281	233,132	165,291	723,869	83,569	12,326	124,507	220,402	895,008	143,028	1,038,036
3240	RIO ARriba COUNTY	22,163,745	699,902	739,446	1,024,675	174,636	2,638,659	335,118	54,833	2,065,261	2,455,212	4,009,186	(829,158)	3,180,028
3250	ROOSEVELT COUNTY	6,792,431	229,414	223,490	329,373	394,115	1,176,392	142,895	16,907	434,974	594,776	1,206,319	(31,588)	1,174,811
3260	SAN JUAN COUNTY	68,554,058	2,249,086	2,209,194	3,244,874	1,686,858	9,390,012	1,428,312	167,843	4,129,595	5,725,750	12,010,605	(1,073,440)	10,937,165
3270	SAN MIGUEL COUNTY	8,015,675	248,480	268,398	365,804	80,927	963,609	108,684	19,799	235,858	364,341	1,456,912	8,590	1,465,502
3280	SANDOVAL COUNTY	41,760,020	1,277,247	1,273,271	1,864,159	926,203	5,340,880	871,102	98,045	1,796,622	2,765,769	7,053,466	(403,552)	6,649,914
3290	SANTA FE COUNTY	108,782,781	3,059,938	3,090,844	4,528,952	5,803,245	16,482,979	2,319,344	242,640	821,203	3,383,187	17,541,472	1,548,385	19,089,857
3300	SIERRA COUNTY	6,289,445	211,607	207,113	304,139	226,803	949,662	130,107	15,649	136,418	282,174	1,118,218	57,461	1,175,679
3310	SOCORRO COUNTY	7,711,572	250,497	255,819	363,698	154,507	1,024,521	135,397	19,126	157,941	312,664	1,384,485	102,727	1,487,212
3320	TAOS COUNTY	22,933,647	726,166	764,723	1,062,276	426,776	2,979,941	352,016	56,751	1,177,098	1,585,865	4,145,529	140,019	4,285,548
3330	TORRANCE COUNTY	6,911,847	223,070	229,593	324,489	117,875	895,027	117,449	17,133	147,325	281,907	1,243,081	66,166	1,309,247
3340	UNION COUNTY	2,869,022	93,766	95,056	135,895	48,999	373,716	51,906	7,120	259,445	318,471	514,232	(69,278)	444,954
3350	VALENCIA COUNTY	19,341,559	653,300	636,385	937,938	608,340	2,835,963	407,012	48,143	1,782,816	2,237,971	3,434,948	103,862	3,538,810
3360	DE BACA FAMILY PRACTICE CLINIC, INC.	3,372,182	101,105	113,633	150,364	16,629	381,731	36,479	8,306	132,629	177,414	618,063	(10,195)	607,868
3370	SOUTHWEST SOLID WASTE	747,835	22,421	25,200	33,346	26,480	107,447	8,090	1,842	12,753	22,685	137,065	(3,727)	133,338
3380	S S C A F C A	1,416,040	42,456	47,717	63,140	28,664	181,977	15,318	3,488	143,237	162,043	259,536	(21,497)	238,039
3390	CHAVES SOIL AND WATER CONS DIST	162,724	4,879	5,483	7,256	6,284	23,902	1,760	401	1,990	4,151	29,824	4,192	34,016
3400	RIO ARriba COUNTY HOUSING AUTHORITY	141,951	4,257	4,783	6,329	516	15,885	1,535	350	42,239	44,124	26,017	(21,061)	4,956
3410	TAOS SOIL AND WATER CONSERVATION DIST	761,684	22,836	25,667	33,963	52,905	135,371	8,240	1,876	-	10,116	139,604	30,505	170,109
3420	SIERRA SOIL AND WATER CONSERVATION DIST	154,068	4,619	5,192	6,870	3,062	19,743	1,667	379	6,955	9,001	28,238	410	28,648
3430	ESTANCIA VALLEY SOLID WASTE AUTHORITY	1,114,828	33,424	37,567	49,710	34,454	155,155	12,060	2,746	55,820	70,626	204,329	2,864	207,193
3440	GREENTREE SOLID WASTE AUTHORITY	623,196	18,685	21,000	27,788	321	67,794	6,742	1,535	109,250	117,527	114,221	(60,071)	54,150
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	4,866,121	145,895	163,975	216,978	157,674	684,522	52,641	11,985	8,953	73,579	891,877	257,778	1,149,655
3460	ELEPHANT BUTTE IRRIGATION DISTRICT	6,773,793	203,091	228,258	302,040	341,778	1,075,167	73,277	16,684	166,115	256,076	1,241,520	214,169	1,455,689
3470	SOCORRO SOIL AND WATER DISTRICT	199,076	5,969	6,708	8,877	4,333	25,887	2,154	490	6,963	9,607	36,487	(50)	36,437
3480	CIUDAD SOIL AND WATER CONSERVATION	122,908	3,685	4,142	5,480	32,034	45,341	1,329	303	160	1,792	22,527	12,579	35,106
3490	CORRALES VILLAGE OF	5,240,845	156,597	144,284	227,132	160,652	688,665	143,845	11,649	154,084	309,578	819,528	181,798	1,001,326
4000	WILLARD VILLAGE OF	86,555	2,595	2,917	3,859	36,684	46,055	937	213	-	1,150	15,864	11,017	26,881

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

State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts (In Summation) by Employers Participating in PERA
As of and for the year ended 6/30/19

Employer Code	Employer	Deferred Outflows of Resources							Deferred Inflows of Resources				Pension Expense		
		2019 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Total Employer Pension Expense	
PERA Total		\$ 6,481,678,418	\$ 130,609,388	\$ 179,537,301	\$ 284,031,596	\$ 90,479,204	\$ 684,657,489	\$ 237,854,907	\$ 15,361,911	\$ 90,469,685	\$ 343,686,503	\$ 1,056,519,971	\$ -	\$ 1,056,519,971	
Employer Allocations															
4010	SOUTH CENTRAL COUNCIL OF GOG SOUTH CENTRAL REGIONAL TRANSIT DISTRICT	\$ 740,911	\$ 22,213	\$ 24,967	\$ 33,037	\$ 63,372	\$ 143,589	\$ 8,015	\$ 1,825	\$ 252,653	\$ 262,493	\$ 135,796	\$ 6,565	\$ 142,361	
4015	DISTRICT	590,305	17,699	19,892	26,321	339,191	403,103	6,386	1,454	-	7,840	108,193	116,561	224,754	
4020	ELEPHANT BUTTE CITY OF ANTHONY WATER AND SANITATION	735,717	22,058	24,792	32,805	95,557	175,212	7,959	1,812	63,661	73,432	134,844	31,974	166,818	
4030	DIST.	922,676	27,663	31,092	41,142	72,428	172,325	9,981	2,273	2,870	15,124	169,111	30,919	200,030	
4040	LOVING VILLAGE OF	1,473,547	51,821	48,054	73,565	120,670	294,110	36,528	3,682	25,278	65,488	258,623	43,337	301,960	
4050	VAUGHN TOWN OF	306,404	9,187	10,325	13,662	15,567	48,741	3,314	755	7,089	11,158	56,159	7,752	63,911	
4060	EL PRADO WATER AND SANITATION DIST	221,581	6,643	7,467	9,880	9,987	33,977	2,397	546	277	3,220	40,612	5,308	45,920	
4070	EDGEWOOD SOIL AND WATER CONSERV DIST	212,925	6,384	7,175	9,494	13,896	36,949	2,304	524	12,931	15,759	39,026	7,254	46,280	
4090	BAYARD HOUSING AUTHORITY	235,430	7,059	7,933	10,498	16,171	41,661	2,547	580	5,154	8,281	43,150	2,626	45,776	
4100	CLOVIS CITY OF HOUSING AUTHORITY	782,457	23,460	26,367	34,889	16,281	100,997	8,465	1,927	28,868	39,260	143,411	(1,892)	141,519	
4110	CUBA HOUSING AUTHORITY	69,244	2,076	2,333	3,088	22,692	30,189	749	171	16,766	17,686	12,691	(261)	12,430	
4130	FT. SUMNER VILLAGE OF HOUSING AUTH.	206,001	6,176	6,942	9,185	2,790	25,093	2,229	507	2,061	4,797	37,756	548	38,304	
4140	GALLUP CITY OF HOUSING AUTHORITY	903,634	27,092	30,450	40,293	4,525	102,360	9,775	2,226	20,937	32,938	165,621	4,076	169,697	
4150	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	1,807,268	54,185	60,900	80,585	43,324	238,994	19,551	4,451	34,814	58,816	331,241	31,568	362,809	
4160	LORDSBURG CITY HOUSING AUTHORITY	162,724	4,879	5,483	7,256	8,006	25,624	1,760	401	21,473	23,634	29,824	(8,401)	21,423	
4170	RATON CITY OF HOUSING AUTHORITY	624,927	18,737	21,058	27,865	33,960	101,620	6,760	1,539	160	8,459	114,538	11,730	126,268	
4180	T O R C CITY OF HOUSING AUTHORITY	1,590,880	47,697	53,608	70,937	54,116	226,358	17,210	3,918	23,873	45,001	291,581	27,215	318,796	
4200	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	65,781	1,972	2,217	2,933	1,231	8,353	712	162	1,990	2,864	12,057	(71)	11,986	
4215	NORTHERN REGIONAL HOUSING AUTHORITY	990,189	29,687	33,367	44,152	91,212	198,418	10,711	2,439	181,035	194,185	181,485	71,054	252,539	
4245	PERALTA TOWN OF	351,414	10,536	11,842	15,669	79,352	117,399	3,801	866	13,926	18,593	64,408	58,831	123,239	
4250	RED RIVER TOWN OF	3,298,604	98,733	101,741	145,163	68,737	414,374	61,049	7,757	117,601	186,407	563,504	(43,346)	520,158	
4260	SANTA FE CITY CIVIC HOUSING AUTHORITY	2,832,079	84,911	95,433	126,281	118,535	425,160	30,637	6,975	4,602	42,214	519,072	(14,812)	504,260	
4270	SANTA FE CITY SOLID WASTE MANAGEMENT	3,311,593	99,288	111,592	147,662	25,012	383,554	35,824	8,156	7,457	51,437	606,958	(36,295)	570,663	
4290	EDGEWOOD TOWN OF	3,508,432	126,561	113,749	178,424	408,236	826,970	95,538	8,788	30,528	134,854	611,000	117,973	728,973	
4300	CAPTAN VILLAGE OF	146,995	6,141	4,590	8,338	2,678	21,747	6,262	374	80,792	87,428	24,343	(12,370)	11,973	
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	2,897,860	86,883	97,650	129,214	53,289	367,036	31,349	7,137	-	38,486	531,128	75,894	607,022	
4320	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	287,363	8,616	9,683	12,813	25,665	56,777	3,108	708	208	4,024	52,669	11,411	64,080	
4330	POJOAQUE VALLEY IRRIGATION DISTRICT	29,429	882	992	1,312	617	3,803	319	72	30,414	30,805	5,394	(15,193)	(9,799)	
4340	CARLSBAD IRRIGATION DISTRICT	1,287,938	38,615	43,400	57,428	33,806	173,249	13,933	3,172	33,563	50,668	236,057	(3,108)	232,949	
4350	COLUMBUS VILLAGE OF	751,297	22,525	25,317	33,500	92,390	173,732	8,128	1,850	3,606	13,584	137,700	36,142	173,842	
4370	LOVINGTON CITY OF	10,595,786	278,385	258,445	412,256	539,867	1,488,953	300,596	21,689	455,511	777,796	1,533,687	247,667	1,781,354	
4380	ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY	64,315,537	1,928,301	2,167,258	2,867,796	98,934	7,062,289	695,751	158,407	172,934	1,027,092	11,787,937	(81,167)	11,706,770	
4390	SAN JUAN WATER COMMISSION	481,246	14,429	16,217	21,458	27,359	79,463	5,206	1,185	6,041	12,432	88,204	(20,013)	68,191	
4400	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS CARRIZOZO SOIL & WATER CONSERVATION DIST.	387,766	11,626	13,067	17,290	10,499	52,482	4,195	955	38,440	43,590	71,071	(23,552)	47,519	
4410	UPPER HONDO SOIL & WATER CONSERVATION DIST.	-	-	-	-	-	-	-	-	771	771	-	(3,285)	(3,285)	
4420	CONSERVATION DIST.	160,992	4,826	5,425	7,179	15,395	32,825	1,741	397	8,284	10,422	29,507	1,431	30,938	

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

State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts (In Summation) by Employers Participating in PERA
As of and for the year ended 6/30/19

Employer Code	Employer	Deferred Outflows of Resources							Deferred Inflows of Resources				Pension Expense		
		2019 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Total Employer Pension Expense	
PERA Total		\$ 6,481,678,418	\$ 130,609,388	\$ 179,537,301	\$ 284,031,596	\$ 90,479,204	\$ 684,657,489	\$ 237,854,907	\$ 15,361,911	\$ 90,469,685	\$ 343,686,503	\$ 1,056,519,971	\$ -	\$ 1,056,519,971	
Employer Allocations															
4430	CARRIZOZO TOWN OF	\$ 470,933	\$ 17,918	\$ 15,074	\$ 24,906	\$ 1,352	\$ 59,250	\$ 15,330	\$ 1,186	\$ 52,713	\$ 69,229	\$ 80,620	\$ (25,970)	\$ 54,650	
4440	TULAROSA VILLAGE OF	1,492,288	49,194	49,354	71,120	87,018	256,686	28,140	3,706	57,232	89,078	266,837	4,505	271,342	
4450	WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT	45,008	1,349	1,517	2,007	4,311	9,184	487	111	1,557	2,155	8,249	581	8,830	
4460	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	2,397,573	71,883	80,792	106,907	524,554	784,136	25,937	5,905	-	31,842	439,434	202,377	641,811	
4470	ELDORADO AREA WATER AND SANITATION DISTRICT	304,673	9,135	10,267	13,585	48,488	81,475	3,296	750	103,565	107,611	55,841	(6,164)	49,677	
4480	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA)	1,672,242	50,137	56,350	74,564	77,881	258,932	18,090	4,119	38,793	61,002	306,493	106,220	412,713	
4490	TAOS SKI VALLEY	1,385,390	44,830	45,994	65,162	79,967	235,953	23,862	3,434	84	27,380	248,981	79,406	328,387	
4500	ANTHONY CITY OF	1,621,479	56,797	52,926	80,716	184,357	374,796	39,584	4,050	16,397	60,031	284,927	126,423	411,350	
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY	955,566	28,650	32,200	42,608	21,906	125,364	10,337	2,354	3,078	15,769	175,139	22,974	198,113	
4520	SPRINGER HOUSING AUTHORITY	244,085	7,318	8,225	10,884	10,349	36,776	2,641	601	3,100	6,342	44,737	5,003	49,740	
4530	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC.	88,286	2,647	2,975	3,937	-	9,559	956	217	1,557	2,730	16,181	(1,387)	14,794	
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	1,369,300	41,054	46,142	61,056	73,997	222,249	14,812	3,373	24,517	42,702	250,969	26,977	277,946	
4560	ALBUQUERQUE HOUSING AUTHORITY	4,976,911	149,217	167,708	221,918	76,735	615,578	53,839	12,258	255,600	321,697	912,183	279,338	1,191,521	
4570	MID-REGION COUNCIL OF GOVERNMENTS	12,221,562	366,426	411,833	544,953	596,256	1,919,468	132,210	30,101	-	162,311	2,240,003	1,850,367	4,090,370	
4580	A M A F C A ROUNDING	2,809,574 (10,342)	84,237 (295)	94,675 (338)	125,277 (434)	116,757 -	420,946 (1,067)	30,393 (106)	6,920 (28)	176,062 -	213,375 (134)	514,947 (1,865)	406,761 (1,633)	921,708 (3,498)	
TOTAL OF ALL PLANS		\$ 6,481,678,418	\$ 130,609,388	\$ 179,537,301	\$ 284,031,596	\$ 90,479,204	\$ 684,657,489	\$ 237,854,907	\$ 15,361,911	\$ 90,469,685	\$ 343,686,503	\$ 1,056,519,971	\$ -	\$ 1,056,519,971	
<i>State Funded Division</i>															
	State General	\$ 3,635,038,593	\$ 28,914,865	\$ 74,195,968	\$ 132,330,604	\$ -	\$ 235,441,437	\$ 125,047,734	\$ 5,715,770	\$ -	\$ 130,763,504	\$ 535,884,370	\$ -	\$ 535,884,370	
	State Police/Corrections	(299,410,806)	2,941,390	12,478,336	13,744,574	-	29,164,300	40,759,222	659,939	-	41,419,161	2,244,449	-	2,244,449	
	Legislative	(10,954,657)	4,320,122	473,083	13,137	-	4,806,342	137,969	1,755,867	-	1,893,836	834,608	-	834,608	
	Total State Funded Division	\$ 3,324,673,130	\$ 36,176,377	\$ 87,147,387	\$ 146,088,315	\$ -	\$ 269,412,079	\$ 165,944,925	\$ 8,131,576	\$ -	\$ 174,076,501	\$ 538,963,427	\$ -	\$ 538,963,427	
<i>Other PERA Divisions</i>															
	Municipal General	\$ 1,731,099,439	\$ 51,901,611	\$ 58,333,335	\$ 77,188,824	\$ 50,116,175	\$ 237,539,945	\$ 18,726,638	\$ 4,263,650	\$ 50,108,540	\$ 73,098,828	\$ 317,280,891	\$ -	\$ 317,280,891	
	Municipal Police	738,668,986	30,859,461	23,066,442	41,899,195	22,501,400	118,326,498	31,466,104	1,879,314	22,500,048	55,845,466	122,325,606	-	122,325,606	
	Municipal Fire	687,236,863	11,671,939	10,990,137	18,855,262	17,861,629	59,378,967	21,717,240	1,087,371	17,861,097	40,665,708	77,950,047	-	77,950,047	
	Total Other PERA Divisions	\$ 3,157,005,288	\$ 94,433,011	\$ 92,389,914	\$ 137,943,281	\$ 90,479,204	\$ 415,245,410	\$ 71,909,982	\$ 7,230,335	\$ 90,469,685	\$ 169,610,002	\$ 517,556,544	\$ -	\$ 517,556,544	

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

Schedule of Other Pension Items

State of New Mexico Public Employees Retirement Association
 Schedule of Other Pension Items
 Municipal General Division
 As of and for the year ended 6/30/2019

Employer Code	Employer	Alloc. %*	Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
			Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate	Year 1	Year 2	Year 3	Year 4	Year 5
			(6.25%)	(8.25%)	\$	\$	\$	\$	\$
	Municipal General		\$ 2,618,183,512	\$ 997,156,239	\$ 89,470,933	\$ 38,081,554	\$ 27,291,241	\$ 9,597,389	\$ -
			Employer Allocations						
2000	REDI-Net	0.0073%	\$ 191,127	\$ 72,792	\$ 28,435	\$ 24,684	\$ (1,786)	\$ 701	\$ -
2010	ALAMOGORDO CITY OF	0.9597%	25,126,707	9,569,709	945,445	471,252	104,537	92,107	-
2020	ALBUQUERQUE CITY OF (REGULAR)	18.9651%	496,541,121	189,111,678	18,501,840	8,075,406	8,672,324	1,820,154	-
2030	ARCH HURLEY CONSERVANCY DIST	0.0470%	1,230,546	468,664	49,677	25,520	12,595	4,511	-
2040	AZTEC CITY OF	0.3384%	8,859,933	3,374,377	213,014	101,244	17,321	32,478	-
2050	BAYARD CITY OF	0.0683%	1,788,219	681,058	32,216	9,263	(17,828)	6,554	-
2060	BELEN CITY OF	0.2843%	7,443,496	2,834,915	354,080	141,392	126,218	27,285	-
2080	BERNALILLO TOWN OF	0.2493%	6,527,131	2,485,910	272,120	125,366	77,263	23,925	-
2090	BLOOMFIELD CITY OF	0.2207%	5,778,331	2,200,724	(132,449)	(59,094)	(34,722)	21,181	-
2100	BOSQUE FARMS VILLAGE OF	0.0669%	1,751,565	667,098	52,460	33,685	12,494	6,421	-
2110	CARLSBAD CITY OF	1.9110%	50,033,486	19,055,655	1,795,828	902,053	382,992	183,407	-
2120	CARLSBAD SOIL AND WATER CONS DIST	0.0096%	251,346	95,727	13,585	8,157	4,511	922	-
2130	CHAMA VILLAGE OF	0.0515%	1,348,364	513,535	59,296	35,266	(1,479)	4,942	-
2140	CIMARRON VILLAGE OF	0.0248%	649,309	247,295	30,131	28,973	19,575	2,380	-
2150	CLAUNCH PINTO SOIL AND WATER CONS DIST	0.0060%	157,091	59,829	2,752	1,402	1,933	576	-
2160	CLAYTON TOWN OF	0.1288%	3,372,220	1,284,337	117,296	54,641	38,593	12,362	-
2170	CLOUDCROFT VILLAGE OF	0.0434%	1,136,292	432,766	49,558	28,311	21,191	4,166	-
2180	CLOVIS CITY OF	0.1323%	3,463,857	1,319,237	130,254	42,813	4,960	12,698	-
2190	CUBA VILLAGE OF	0.0362%	947,782	360,971	(2,612)	(15,073)	11,742	3,475	-
2200	CUBA SOIL AND WATER CONS DIST	0.0053%	138,764	52,849	6,693	7,875	1,811	509	-
2210	DEMING CITY OF	0.3719%	9,737,024	3,708,424	210,107	36,745	(14,607)	35,692	-
2220	DES MOINES VILLAGE OF	0.0034%	89,019	33,904	(65)	917	311	325	-
2230	DEXTER TOWN OF	0.0332%	869,237	331,056	48,088	23,847	2,710	3,186	-
2240	EAST RIO ARRIBA SOIL AND WATER CONS. DIST.	0.0059%	154,473	58,832	3,178	(675)	2,810	566	-
2250	EAST TORRANCE SOIL AND WATER CONS DIST	0.0046%	120,437	45,870	4,245	1,881	(280)	440	-
2270	ELIDA TOWN OF	0.0069%	180,654	68,803	3,529	2,485	653	663	-
2290	ESPANOLA CITY OF	0.4440%	11,624,735	4,427,374	437,250	147,960	129,268	42,613	-
2300	ESTANCIA TOWN OF	0.0348%	911,128	347,011	17,600	(8,388)	(3,023)	3,339	-
2310	FARMINGTON CITY OF	3.2482%	85,043,837	32,389,629	2,738,838	1,201,605	1,160,223	311,742	-
2320	FT SUMNER VILLAGE OF	0.0550%	1,440,001	548,436	44,727	921	13,887	5,279	-
2330	GALLUP CITY OF	1.1106%	29,077,546	11,074,417	1,205,945	582,009	225,929	106,588	-
2340	GRADY VILLAGE OF	0.0042%	109,964	41,881	1,919	1,186	219	403	-
2350	GRANTS CITY OF	0.2763%	7,234,041	2,755,143	253,360	65,483	(6,516)	26,518	-
2360	HATCH VILLAGE OF	0.0665%	1,741,092	663,109	88,638	50,008	19,935	6,382	-
2370	HOBBS CITY OF	1.6551%	43,333,555	16,503,933	1,638,639	718,607	47,112	158,846	-
2375	HURLEY, TOWN OF	0.0261%	683,346	260,258	107,462	94,049	43,957	2,506	-
2380	JAL CITY OF	0.1125%	2,945,456	1,121,800	211,440	139,846	126,424	10,797	-
2390	JEMEZ SPRINGS VILLAGE OF	0.0201%	526,255	200,428	11,146	4,756	12,226	1,929	-
2400	LAS CRUCES CITY OF	5.1529%	134,912,378	51,382,464	5,130,459	2,597,577	2,088,826	494,542	-
2410	LAS VEGAS CITY OF	0.6493%	16,999,865	6,474,535	210,707	(53,447)	(47,616)	62,317	-
2420	LOGAN VILLAGE OF	0.0409%	1,070,837	407,837	39,406	10,296	18,494	3,926	-
2430	LORDSBURG CITY OF	0.0764%	2,000,293	761,828	83,481	48,134	61,340	7,332	-
2440	LOS LUNAS VILLAGE OF	0.6081%	15,921,174	6,063,707	822,496	423,558	156,494	58,361	-
2450	LOS RANCHOS VILLAGE OF	0.0694%	1,817,019	692,026	104,314	63,801	168,210	6,661	-
2460	MAGDALENA VILLAGE OF	0.0199%	521,019	198,434	36,182	25,866	7,459	1,910	-
2470	MESILLA TOWN OF	0.0410%	1,073,455	408,834	10,098	10,873	1,911	3,935	-
2480	MID. RIO GRANDE CONS. DIST.	0.9830%	25,736,744	9,802,046	1,027,264	577,105	267,527	94,343	-
2490	MILAN VILLAGE OF	0.0876%	2,293,529	873,509	20,518	5,113	33,775	8,508	-
2500	MORIARTY CITY OF	0.0702%	1,837,964	700,003	47,920	19,079	5,851	6,737	-
2510	MOUNTAINAIR TOWN OF	0.0313%	819,492	312,110	39,718	35,274	9,390	3,004	-
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	0.1267%	3,317,239	1,263,397	(105,720)	(107,164)	(20,814)	12,160	-
2530	PECOS VILLAGE OF	0.0388%	1,015,855	386,896	56,544	34,293	28,626	3,723	-
2540	PECOS VALLEY CONS. DISTRICT	0.0472%	1,235,782	470,658	49,076	21,824	6,457	4,531	-
2550	PORTALES CITY OF	0.3367%	8,815,424	3,357,425	263,355	34,378	111,562	32,315	-
2560	QUESTA VILLAGE OF	0.0446%	1,167,706	444,733	38,314	23,702	22,699	4,280	-
2570	RATON CITY OF	0.2251%	5,893,531	2,244,599	146,709	32,433	7,985	21,604	-
2580	RATON PUBLIC SERVICE	0.0956%	2,502,983	953,281	90,452	55,283	38,585	9,174	-
2590	REGION V HOUSING AUTHORITY	0.0381%	997,528	379,916	34,985	17,416	6,429	3,657	-
2600	REGION VI HOUSING AUTHORITY	0.0698%	1,827,492	696,015	56,675	11,690	1,364	6,699	-
2610	RESERVE VILLAGE OF	0.0137%	358,691	136,611	16,571	9,871	1,631	1,314	-
2620	RIO RANCHO CITY OF	1.7423%	45,616,612	17,373,453	1,135,705	268,580	(219,104)	167,215	-
2630	ROSWELL CITY OF	1.6075%	42,087,300	16,029,286	1,755,664	1,054,504	908,586	154,278	-
2640	ROY VILLAGE OF	0.0086%	225,164	85,755	5,699	550	(5,368)	825	-
2650	RUIDOSO DOWNS THE CITY OF	0.1193%	3,123,493	1,189,608	12,446	(33,119)	(67,595)	11,451	-
2660	RUIDOSO VILLAGE OF	0.7475%	19,570,922	7,453,743	757,149	408,330	204,621	71,741	-
2670	S N M E D D	0.0220%	576,000	219,374	(37,747)	(24,570)	6,905	2,111	-
2680	SAN YSIDRO VILLAGE OF	0.0075%	196,363	74,786	8,549	4,717	(396)	720	-
2690	SANTA FE CITY OF	5.0354%	131,836,012	50,210,805	3,734,130	1,239,999	1,368,058	483,267	-
2710	SANTA ROSA CITY OF	0.1213%	3,175,857	1,209,550	80,095	6,873	(18,666)	11,642	-
2720	SILVER CITY TOWN OF	0.3642%	9,535,425	3,631,643	268,371	110,101	140,948	34,953	-
2730	SOCORRO CITY OF	0.3389%	8,873,024	3,379,363	152,750	(39,637)	(51,633)	32,526	-
2740	SOUTHWEST NEW MEXICO COG	0.0196%	513,163	195,442	7,316	2,229	(241)	1,881	-
2750	SPRINGER TOWN OF	0.0366%	958,256	364,960	18,229	(2,256)	4,903	3,513	-
2760	T OR C CITY OF	0.2844%	7,446,114	2,835,912	216,794	81,688	13,976	27,295	-
2770	TAOS TOWN OF	0.4082%	10,687,426	4,070,392	188,424	7,173	280,349	39,177	-
2780	TEXICO CITY OF	0.0200%	523,637	199,431	29,870	10,372	5,487	1,920	-
2790	TIERRA Y MONTES SWCD	0.0243%	636,218	242,309	23,952	7,086	9,070	2,331	-

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

State of New Mexico Public Employees Retirement Association
 Schedule of Other Pension Items
 Municipal General Division
 As of and for the year ended 6/30/2019

Employer Code	Employer	Alloc. %*	Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
			Net Pension Liability 1% Decrease Discount Rate (6.25%)	Net Pension Liability 1% Increase Discount Rate (8.25%)	Year 1	Year 2	Year 3	Year 4	Year 5
			\$ 2,618,183,512	\$ 997,156,239	\$ 89,470,933	\$ 38,081,554	\$ 27,291,241	\$ 9,597,389	\$ -
Employer Allocations									
2800	TIJERAS VILLAGE OF	0.0250%	\$ 654,545	\$ 249,289	\$ 31,273	\$ 48,191	\$ (175)	\$ 2,399	\$ -
2810	TUCUMCARI CITY OF	0.3001%	7,857,168	2,992,465	144,518	54,502	1,316	28,801	-
2830	WAGON MOUND VILLAGE OF	0.0124%	324,655	123,648	19,200	10,814	3,138	1,190	-
2840	WILLIAMSBURG VILLAGE OF	0.0086%	225,164	85,755	12,258	5,101	(405)	825	-
2850	EUNICE CITY OF	0.1811%	4,741,530	1,805,850	20,789	71,105	(17,004)	17,381	-
2860	NORTHWEST NM COUNCIL OF GOVERNMENTS	0.0318%	832,583	317,096	19,098	(23,559)	17,861	3,052	-
2870	NORTHWEST NM REGIONAL SOLID WASTE AUTH	0.1507%	3,945,603	1,502,715	158,122	82,125	32,762	14,464	-
2880	MELROSE VILLAGE OF	0.0147%	384,873	146,582	18,371	7,210	(586)	1,410	-
2900	ANGEL FIRE VILLAGE OF	0.2103%	5,506,040	2,097,020	220,033	73,048	38,862	20,183	-
2910	TIMBERON WATER AND SANITATION DISTRICT	0.0055%	144,000	54,843	(9,469)	(4,588)	(720)	528	-
2920	MOSQUERO VILLAGE OF	0.0048%	125,673	47,864	5,065	5,765	6,274	460	-
2930	EAGLE NEST VILLAGE OF	0.0241%	630,982	240,315	25,683	11,793	5,373	2,312	-
2940	EMW GAS ASSOCIATION	0.0805%	2,107,637	802,710	38,040	(1,952)	(14,045)	7,726	-
2950	SUNLAND PARK CITY OF	0.1579%	4,134,112	1,574,510	252,772	159,787	34,244	15,154	-
2960	HAGERMAN TOWN OF	0.0181%	473,891	180,485	15,266	6,361	317	1,737	-
2970	SANTA CLARA VILLAGE OF	0.0228%	596,946	227,352	27,632	(7,100)	(5,934)	2,188	-
2980	ARTESIA CITY OF	0.3476%	9,100,806	3,466,115	429,571	283,538	89,607	33,361	-
2990	MAXWELL VILLAGE OF	0.0072%	188,509	71,795	(1,609)	3,026	4,427	691	-
2995	MAXWELL HOUSING AUTHORITY	0.0000%	-	-	(584)	(3,677)	(35)	-	-
3000	KIRTLAND, TOWN OF	0.0034%	89,019	33,904	12,888	8,306	692	325	-
3010	BERNALILLO COUNTY	10.8427%	283,881,784	108,118,660	9,890,473	5,826,468	4,730,837	1,040,616	-
3020	CATRON COUNTY	0.1446%	3,785,894	1,441,888	161,494	87,452	(822)	13,878	-
3030	CHAVES COUNTY	1.1240%	29,428,383	11,208,036	932,196	412,571	225,996	107,874	-
3040	CIBOLA COUNTY	0.3022%	7,912,151	3,013,406	(339,310)	(476,504)	(64,033)	29,003	-
3050	COLFAX COUNTY	0.2826%	7,398,986	2,817,963	277,641	162,004	174,884	27,122	-
3060	CURRY COUNTY	0.5392%	14,117,246	5,376,667	465,077	107,008	(98,095)	51,749	-
3070	DE BACA COUNTY	0.1065%	2,788,366	1,061,972	72,571	47,176	70,660	10,220	-
3090	DONA ANA COUNTY	2.8876%	75,602,667	28,793,883	2,754,424	1,169,056	1,214,217	277,134	-
3100	EDDY COUNTY	1.7595%	46,066,939	17,544,964	1,862,933	837,023	142,224	168,867	-
3110	GRANT COUNTY	0.5415%	14,177,464	5,399,602	331,436	60,172	(57,335)	51,970	-
3120	GUADALUPE COUNTY	0.1756%	4,597,530	1,751,006	232,570	150,675	108,751	16,853	-
3130	HARDING COUNTY	0.0743%	1,945,310	740,887	79,047	52,715	9,139	7,131	-
3140	HIDALGO COUNTY	0.1885%	4,935,275	1,879,639	146,060	(66,750)	25,758	18,091	-
3150	LEA COUNTY	1.3381%	35,033,914	13,342,948	1,459,369	830,094	483,752	128,422	-
3160	LINCOLN COUNTY	0.3490%	9,137,460	3,480,075	360,733	163,684	190,000	33,495	-
3170	LOS ALAMOS COUNTY	3.1100%	81,425,507	31,011,559	2,545,521	421,388	(785,668)	298,479	-
3180	LUNA COUNTY	0.7707%	20,178,340	7,685,083	654,399	254,594	85,349	73,967	-
3200	MCKINLEY COUNTY	0.8451%	22,126,269	8,426,968	284,256	(10,049)	160,561	81,107	-
3210	MORA COUNTY	0.1045%	2,736,002	1,042,028	121,433	20,896	13,256	10,030	-
3220	OTERO COUNTY	0.7405%	19,387,649	7,383,942	600,882	252,591	(5,245)	71,069	-
3230	QUAY COUNTY	0.2332%	6,105,604	2,325,369	243,062	106,874	34,599	22,381	-
3240	RIO ARriba COUNTY	1.1070%	28,983,292	11,038,520	313,629	(37,666)	(177,783)	106,244	-
3250	ROOSEVELT COUNTY	0.2662%	6,969,604	2,654,430	303,815	122,528	(33,277)	25,548	-
3260	SAN JUAN COUNTY	2.6529%	69,457,790	26,453,558	1,698,320	580,075	(247,512)	254,609	-
3270	SAN MIGUEL COUNTY	0.4231%	11,077,534	4,218,968	352,270	78,032	90,338	40,606	-
3280	SANDOVAL COUNTY	1.5242%	39,906,353	15,198,655	712,699	(82,331)	228,452	146,283	-
3290	SANTA FE COUNTY	3.6034%	94,343,625	35,931,528	3,581,398	1,735,663	1,031,652	345,831	-
3300	SIERRA COUNTY	0.2505%	6,558,549	2,497,876	273,341	116,412	51,653	24,041	-
3310	SOCORRO COUNTY	0.3510%	9,189,824	3,500,019	326,931	116,136	47,320	33,686	-
3320	TAOS COUNTY	1.1359%	29,739,947	11,326,698	839,114	(4,734)	17,983	109,017	-
3330	TORRANCE COUNTY	0.3217%	8,422,696	3,207,851	299,145	127,064	45,079	30,875	-
3340	UNION COUNTY	0.1278%	3,346,039	1,274,366	91,859	29,526	(3,769)	12,266	-
3350	VALENCIA COUNTY	0.7578%	19,840,595	7,556,450	537,710	(12,888)	331,775	72,729	-
3360	DE BACA FAMILY PRACTICE CLINIC, INC.	0.1948%	5,100,222	1,942,460	140,694	23,955	20,972	18,696	-
3370	SOUTHWEST SOLID WASTE	0.0432%	1,131,056	430,772	41,682	28,256	10,678	4,146	-
3380	S S C A F C A	0.0818%	2,141,675	815,674	41,796	(7,352)	(22,361)	7,851	-
3390	CHAVES SOIL AND WATER CONS DIST	0.0094%	246,110	93,733	11,534	5,346	1,968	903	-
3400	RIO ARriba COUNTY HOUSING AUTHORITY	0.0082%	214,691	81,767	(9,745)	(13,967)	(5,315)	788	-
3410	TAOS SOIL AND WATER CONSERVATION DIST	0.0440%	1,152,001	438,749	63,742	38,909	18,382	4,222	-
3420	SIERRA SOIL AND WATER CONSERVATION DIST	0.0089%	233,019	88,747	2,831	4,614	2,443	854	-
3430	ESTANCIA VALLEY SOLID WASTE AUTHORITY	0.0644%	1,686,110	642,169	57,959	20,086	303	6,181	-
3440	GREENTREE SOLID WASTE AUTHORITY	0.0360%	942,546	358,977	(25,541)	(24,782)	(2,864)	3,454	-
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	0.2811%	7,359,714	2,803,006	367,102	142,561	74,302	26,978	-
3460	ELEPHANT BUTTE IRRIGATION DISTRICT	0.3913%	10,244,953	3,901,873	510,698	214,768	56,071	37,554	-
3470	SOCORRO SOIL AND WATER DISTRICT	0.0115%	301,091	114,673	10,063	4,131	982	1,104	-
3480	CIUDAD SOIL AND WATER CONSERVATION	0.0071%	185,891	70,798	21,695	15,113	6,059	682	-
3490	CORRALES VILLAGE OF	0.1126%	2,948,075	1,122,798	123,808	53,241	56,983	10,806	-
4000	WILLARD VILLAGE OF	0.0050%	130,909	49,858	17,342	14,515	12,569	479	-
4010	SOUTH CENTRAL COUNCIL OF GOG	0.0428%	1,120,583	426,783	3,702	(59,496)	(67,217)	4,107	-
4015	SOUTH CENTRAL REGIONAL TRANSIT DISTRICT	0.0341%	892,801	340,031	147,070	129,545	115,375	3,273	-
4020	ELEPHANT BUTTE CITY OF	0.0425%	1,112,728	423,791	68,385	37,200	(7,883)	4,078	-
4030	ANTHONY WATER AND SANITATION DIST.	0.0533%	1,395,491	531,484	80,698	56,177	15,210	5,116	-
4040	LOVING VILLAGE OF	0.0477%	1,248,873	475,643	62,445	42,500	27,722	4,578	-
4050	VAUGHN TOWN OF	0.0177%	463,418	176,496	17,306	9,110	9,469	1,698	-
4060	EL PRADO WATER AND SANITATION DIST	0.0128%	335,127	127,636	17,416	8,280	3,833	1,228	-
4070	EDGEWOOD SOIL AND WATER CONSERV DIST	0.0123%	322,036	122,650	13,648	6,979	(617)	1,180	-
4090	BAYARD HOUSING AUTHORITY	0.0136%	356,073	135,614	13,940	11,896	6,239	1,305	-
4100	CLOVIS CITY OF HOUSING AUTHORITY	0.0452%	1,183,419	450,715	40,288	13,732	3,380	4,337	-
4110	CUBA HOUSING AUTHORITY	0.0040%	104,728	39,887	4,149	429	7,542	383	-
4130	FT. SUMNER VILLAGE OF HOUSING AUTH.	0.0119%	311,564	118,662	9,759	5,521	3,875	1,141	-
4140	GALLUP CITY OF HOUSING AUTHORITY	0.0522%	1,366,692	520,516	40,810	9,459	14,143	5,010	-

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State of New Mexico Public Employees Retirement Association
Schedule of Other Pension Items
Municipal General Division
As of and for the year ended 6/30/2019

Employer Code	Employer	Alloc. %*	Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
			Net Pension Liability 1% Decrease	Net Pension Liability 1% Increase	Year 1	Year 2	Year 3	Year 4	Year 5	
			Discount Rate (6.25%)	Discount Rate (8.25%)						
	Municipal General		\$ 2,618,183,512	\$ 997,156,239	\$ 89,470,933	\$ 38,081,554	\$ 27,291,241	\$ 9,597,389	\$ -	
Employer Allocations										
4150	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	0.1044%	\$ 2,733,384	\$ 1,041,031	\$ 111,459	\$ 40,962	\$ 17,738	\$ 10,019	\$ -	
4160	LORDSBURG CITY HOUSING AUTHORITY	0.0094%	246,110	93,733	3,325	1,068	(3,306)	903	-	
4170	RATON CITY OF HOUSING AUTHORITY	0.0361%	945,164	359,974	46,373	25,662	17,661	3,465	-	
4180	T OR C CITY OF HOUSING AUTHORITY	0.0919%	2,406,110	916,386	112,351	42,414	17,772	8,820	-	
4200	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	0.0038%	99,491	37,892	3,329	1,376	420	364	-	
4215	NORTHERN REGIONAL HOUSING AUTHORITY	0.0572%	1,497,601	570,374	70,895	(31,239)	(40,913)	5,490	-	
4245	PERALTA TOWN OF	0.0203%	531,492	202,423	64,569	30,825	1,464	1,948	-	
4250	RED RIVER TOWN OF	0.1352%	3,539,784	1,348,155	123,722	56,210	14,181	12,975	-	
4260	SANTA FE CITY CIVIC HOUSING AUTHORITY	0.1636%	4,283,348	1,631,347	190,026	103,852	73,367	15,701	-	
4270	SANTA FE CITY SOLID WASTE MANAGEMENT	0.1913%	5,008,585	1,907,560	176,235	78,794	58,727	18,361	-	
4290	EDGEWOOD TOWN OF	0.0980%	2,565,819	977,213	154,544	103,740	66,786	9,406	-	
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	0.1674%	4,382,839	1,669,239	187,799	75,196	49,490	16,065	-	
4320	EL VALLE DE LOS RANCHOS WATER & SANITATION DI	0.0166%	434,619	165,528	26,940	13,463	10,757	1,593	-	
4330	POJOAQUE VALLEY IRRIGATION DISTRICT	0.0017%	44,509	16,952	(10,959)	(8,276)	(7,930)	163	-	
4340	CARLSBAD IRRIGATION DISTRICT	0.0744%	1,947,928	741,884	76,285	28,998	10,158	7,140	-	
4350	COLUMBUS VILLAGE OF	0.0434%	1,136,292	432,766	72,040	53,272	30,670	4,166	-	
4370	LOVINGTON CITY OF	0.1695%	4,437,821	1,690,180	358,175	228,638	118,654	16,268	-	
4380	ALBUQUERQUE BERNALILLO COUNTY WATER AUTHO	3.7153%	97,273,372	37,047,346	3,355,328	1,358,519	964,778	356,572	-	
4390	SAN JUAN WATER COMMISSION	0.0278%	727,855	277,209	40,998	16,335	7,029	2,669	-	
4400	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	0.0224%	586,473	223,363	5,098	(7,084)	8,728	2,150	-	
4410	CARRIZOZO SOIL & WATER CONSERVATION DIST.	0.0000%	-	-	(771)	-	-	-	-	
4420	UPPER HONDO SOIL & WATER CONSERVATION DIST.	0.0093%	243,491	92,735	11,614	9,150	747	892	-	
4430	CARRIZOZO TOWN OF	0.0086%	225,164	85,755	5,453	1,472	2,636	825	-	
4440	TULAROSA VILLAGE OF	0.0644%	1,686,110	642,169	82,314	63,857	21,660	6,181	-	
4450	WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT	0.0026%	68,072	25,926	3,566	2,793	421	249	-	
4460	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	0.1385%	3,626,185	1,381,062	322,824	246,618	169,560	13,292	-	
4470	ELDORADO AREA WATER AND SANITATION DISTRICT	0.0176%	460,800	175,499	9,382	(9,852)	(27,356)	1,690	-	
4480	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY C	0.0966%	2,529,165	963,253	135,505	38,770	14,384	9,271	-	
4490	TAOS SKI VALLEY	0.0639%	1,673,019	637,183	90,424	40,240	20,058	6,133	-	
4500	ANTHONY CITY OF	0.0536%	1,403,347	534,476	118,052	46,839	10,276	5,144	-	
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY	0.0552%	1,445,237	550,430	64,538	22,221	17,538	5,298	-	
4520	SPRINGER HOUSING AUTHORITY	0.0141%	369,164	140,599	17,493	5,888	5,700	1,353	-	
4530	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC.	0.0051%	133,527	50,855	3,658	1,600	1,082	489	-	
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	0.0791%	2,070,983	788,750	87,343	64,527	20,085	7,592	-	
4560	ALBUQUERQUE HOUSING AUTHORITY	0.2875%	7,527,278	2,866,825	225,464	979	39,846	27,592	-	
4570	MID-REGION COUNCIL OF GOVERNMENTS	0.7060%	18,484,375	7,039,923	1,036,698	433,460	219,241	67,758	-	
4580	A M A F C A ROUNING	0.1623%	4,249,312	1,618,385	165,568	36,837	(10,411)	15,577	-	
		-0.0006%	(15,706)	(5,990)	-	-	(933)	(44)	-	
TOTAL			100.0000%	\$ 2,618,183,512	\$ 997,156,239	\$ 89,470,933	\$ 38,081,554	\$ 27,291,241	\$ 9,597,389	\$ -

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State of New Mexico Public Employees Retirement Association
 Schedule of Other Pension Items
 Municipal Police Division
 As of and for the year ended 6/30/2019

		Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Alloc. %*	Net Pension Liability 1% Decrease Discount Rate (6.25%)	Net Pension Liability 1% Increase Discount Rate (8.25%)	Year 1	Year 2	Year 3	Year 4	Year 5
			\$ 1,117,840,809	\$ 429,336,219	\$ 21,895,444	\$ 25,385,729	\$ 11,414,286	\$ 3,785,573	\$ -
Employer Allocations									
2010	ALAMOGORDO CITY OF	1.1708%	\$ 13,087,680	\$ 5,026,669	\$ 237,116	\$ 276,312	\$ 195,288	\$ 44,322	\$ -
2020	ALBUQUERQUE CITY OF (REGULAR)	30.0397%	335,796,025	128,971,312	9,952,346	10,659,623	6,432,143	1,137,174	-
2040	AZTEC CITY OF	0.3561%	3,980,631	1,528,866	65,863	78,363	37,370	13,480	-
2050	BAYARD CITY OF	0.0809%	904,333	347,333	(3,183)	(6,216)	(9,825)	3,063	-
2060	BELEN CITY OF	0.4239%	4,738,527	1,819,956	122,779	92,202	23,541	16,048	-
2080	BERNALILLO TOWN OF	0.5623%	6,285,619	2,414,158	144,655	167,154	36,308	21,287	-
2090	BLOOMFIELD CITY OF	0.4051%	4,528,373	1,739,241	(116,286)	(28,605)	(81,676)	15,335	-
2100	BOSQUE FARMS VILLAGE OF	0.2588%	2,892,972	1,111,122	29,851	48,527	14,416	9,796	-
2110	CARLSBAD CITY OF	2.1941%	24,526,546	9,420,066	743,448	743,315	535,408	83,059	-
2140	CIMARRON VILLAGE OF	0.0602%	672,940	258,460	61,894	67,007	20,969	2,279	-
2160	CLAYTON TOWN OF	0.1369%	1,530,324	587,761	18,649	22,545	7,411	5,182	-
2170	CLOUDCROFT VILLAGE OF	0.0655%	732,186	281,215	10,063	22,044	17,819	2,480	-
2180	CLOVIS CITY OF	0.5896%	6,590,789	2,531,366	1,848	(23,185)	(108,630)	22,319	-
2190	CUBA VILLAGE OF	0.0682%	762,367	292,807	(8,654)	(12,986)	(11,858)	2,582	-
2210	DEMING CITY OF	0.7093%	7,928,845	3,045,282	91,236	175,134	37,841	26,851	-
2230	DEXTER TOWN OF	0.0957%	1,069,773	410,875	34,299	26,109	13,958	3,623	-
2270	ELIDA TOWN OF	0.0169%	188,915	72,557	2,564	8,397	1,011	640	-
2290	ESPANOLA CITY OF	0.4172%	4,663,632	1,791,190	49,144	7,157	23,451	15,793	-
2300	ESTANCIA TOWN OF	0.0403%	450,490	173,022	(31,035)	(24,352)	(40,460)	1,527	-
2310	FARMINGTON CITY OF	3.6509%	40,811,250	15,674,636	578,898	902,114	594,234	138,207	-
2330	GALLUP CITY OF	1.5236%	17,031,423	6,541,367	261,537	454,323	189,944	57,677	-
2350	GRANTS CITY OF	0.3586%	4,008,577	1,539,600	13,065	64,520	59,592	13,575	-
2360	HATCH VILLAGE OF	0.1737%	1,941,689	745,757	75,387	92,554	33,341	6,575	-
2370	HOBBS CITY OF	2.2595%	25,257,613	9,700,852	(387,170)	(281,700)	(314,260)	85,535	-
2380	JAL CITY OF	0.0885%	989,290	379,963	45,486	36,966	28,075	3,350	-
2390	JEMEZ SPRINGS VILLAGE OF	0.0136%	152,026	58,389	4,272	6,044	2,402	515	-
2400	LAS CRUCES CITY OF	4.7687%	53,306,475	20,473,756	825,724	1,010,681	358,644	180,522	-
2410	LAS VEGAS CITY OF	0.7007%	7,832,711	3,008,359	172,566	127,243	67,127	26,525	-
2420	LOGAN VILLAGE OF	0.0471%	526,503	202,218	9,041	4,101	5,022	1,783	-
2430	LORDSBURG CITY OF	0.1970%	2,202,146	845,792	65,618	58,034	43,005	7,458	-
2440	LOS LUNAS VILLAGE OF	0.9122%	10,196,944	3,916,405	333,514	304,603	112,944	34,532	-
2460	MAGDALENA VILLAGE OF	0.0192%	214,625	82,432	(1,774)	(6,710)	(6,841)	726	-
2470	MESILLA TOWN OF	0.1291%	1,443,133	554,273	28,307	27,373	12,212	4,886	-
2490	MILAN VILLAGE OF	0.1000%	1,117,841	429,336	72,564	70,207	26,400	3,786	-
2500	MORIARTY CITY OF	0.1900%	2,123,898	815,739	54,763	49,057	(1,348)	7,193	-
2510	MOUNTAINAIR TOWN OF	0.0375%	419,190	161,001	34,367	33,078	14,393	1,419	-
2550	PORTALES CITY OF	0.4073%	4,552,965	1,748,686	(86,865)	(31,546)	(52,522)	15,419	-
2560	QUESTA VILLAGE OF	0.0471%	526,503	202,218	5,730	4,189	5,985	1,783	-
2570	RATON CITY OF	0.2945%	3,292,041	1,264,395	39,599	77,160	24,721	11,149	-
2620	RIO RANCHO CITY OF	3.0595%	34,200,340	13,135,542	381,098	502,240	133,592	115,820	-
2630	ROS WELL CITY OF	2.1992%	24,583,555	9,441,962	290,990	684,190	255,982	83,253	-
2650	RUIDOSO DOWNS THE CITY OF	0.1175%	1,313,463	504,470	(47,379)	(2,520)	(27,103)	4,447	-
2660	RUIDOSO VILLAGE OF	0.6185%	6,913,846	2,655,445	104,723	85,322	10,899	23,414	-
2680	SAN YSIDRO VILLAGE OF	0.0110%	122,963	47,227	1,872	2,247	(122)	417	-
2690	SANTA FE CITY OF	4.0053%	44,772,878	17,196,204	69,518	(58,380)	(239,680)	151,623	-
2710	SANTA ROSA CITY OF	0.1488%	1,663,347	638,852	34,774	59,502	26,941	5,633	-
2720	SILVER CITY TOWN OF	0.6610%	7,388,927	2,837,912	118,694	159,951	18,718	25,023	-
2730	SOCORRO CITY OF	0.2998%	3,351,287	1,287,150	52,694	83,387	37,447	11,348	-
2750	SPRINGER TOWN OF	0.0165%	184,444	70,840	(2,981)	(6,616)	(10,844)	624	-
2760	T OR C CITY OF	0.2726%	3,047,234	1,170,371	80,423	80,094	69,216	10,318	-
2770	TAOS TOWN OF	0.5039%	5,632,800	2,163,425	144,730	150,223	49,374	19,075	-
2780	TEXICO CITY OF	0.0315%	352,120	135,241	9,020	16,301	11,909	1,193	-
2810	TUCUMCARI CITY OF	0.2580%	2,884,029	1,107,687	74,918	122,326	35,229	9,768	-
2850	EUNICE CITY OF	0.2137%	2,388,826	917,492	(1,948)	65,422	25,874	8,089	-
2880	MELROSE VILLAGE OF	0.0000%	-	-	-	-	-	-	-
2900	ANGEL FIRE VILLAGE OF	0.1164%	1,301,167	499,748	56,344	48,206	18,684	4,406	-
2950	SUNLAND PARK CITY OF	0.3773%	4,217,613	1,619,885	110,167	147,540	(24,862)	14,284	-
2960	HAGERMAN TOWN OF	0.0791%	884,213	339,605	7,619	10,341	9,482	2,994	-
2980	ARTESIA CITY OF	0.8292%	9,269,136	3,560,056	70,004	149,884	68,939	31,390	-
3010	BERNALILLO COUNTY	9.3274%	104,265,484	40,045,907	3,009,031	3,099,845	1,450,397	353,095	-
3020	CATRON COUNTY	0.1232%	1,377,180	528,942	(7,183)	(11,742)	(23,952)	4,664	-
3030	CHAVES COUNTY	0.8345%	9,328,381	3,582,811	86,711	114,759	92,359	31,589	-
3040	CIBOLA COUNTY	0.2943%	3,289,805	1,263,536	(50,083)	(10,761)	(11,840)	11,140	-
3050	COLFAX COUNTY	0.2341%	2,616,865	1,005,076	86,174	90,528	56,660	8,863	-
3060	CURRY COUNTY	0.3082%	3,445,185	1,323,214	(18,208)	(23,519)	(79,824)	11,667	-
3070	DE BACA COUNTY	0.0525%	586,866	225,401	(36,627)	(18,910)	4,844	1,988	-
3090	DONA ANA COUNTY	3.1319%	35,009,656	13,446,381	649,754	771,944	(216,923)	118,560	-
3100	EDDY COUNTY	1.5947%	17,826,208	6,846,625	215,503	454,910	242,325	60,369	-
3110	GRANT COUNTY	0.6844%	7,650,502	2,938,377	(48,861)	18,938	(19,583)	25,909	-
3120	GUADALUPE COUNTY	0.1205%	1,346,999	517,351	38,268	37,702	7,516	4,562	-
3130	HARDING COUNTY	0.0296%	330,880	127,083	1,829	365	(4,510)	1,120	-
3140	HIDALGO COUNTY	0.1227%	1,371,591	526,796	20,331	(5,204)	(3,095)	4,644	-

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

State of New Mexico Public Employees Retirement Association
 Schedule of Other Pension Items
 Municipal Police Division
 As of and for the year ended 6/30/2019

Employer Code	Employer	Alloc. %*	Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
			Net Pension Liability 1% Decrease Discount Rate (6.25%)	Net Pension Liability 1% Increase Discount Rate (8.25%)	Year 1	Year 2	Year 3	Year 4	Year 5	
	Municipal Police		\$ 1,117,840,809	\$ 429,336,219	\$ 21,895,444	\$ 25,385,729	\$ 11,414,286	\$ 3,785,573	\$ -	
Employer Allocations										
3150	LEA COUNTY	1.8894%	\$ 21,120,484	\$ 8,111,878	\$ 986,535	\$ 974,582	\$ 483,826	\$ 71,525	\$ -	
3160	LINCOLN COUNTY	0.5141%	5,746,820	2,207,218	17,572	47,279	69,781	19,461	-	
3170	LOS ALAMOS COUNTY	1.0708%	11,969,840	4,597,333	212,206	180,912	8,154	40,536	-	
3180	LUNA COUNTY	0.5521%	6,171,599	2,370,365	(45,297)	25,613	26,620	20,900	-	
3200	MCKINLEY COUNTY	0.6411%	7,166,478	2,752,475	(105,917)	(42,053)	12,284	24,270	-	
3210	MORA COUNTY	0.0418%	467,257	179,462	5,325	5,937	1,021	1,583	-	
3220	OTERO COUNTY	0.7478%	8,359,213	3,210,576	(38,656)	(40,848)	(110,216)	28,309	-	
3230	QUAY COUNTY	0.1268%	1,417,422	544,399	27,277	36,242	28,232	4,800	-	
3240	RIO ARRIBA COUNTY	0.4062%	4,540,670	1,743,964	14,877	(6,383)	(44,848)	15,377	-	
3250	ROOSEVELT COUNTY	0.2957%	3,305,456	1,269,548	61,237	79,678	10,893	11,194	-	
3260	SAN JUAN COUNTY	2.6638%	29,777,043	11,436,658	451,756	692,043	161,009	100,840	-	
3270	SAN MIGUEL COUNTY	0.0936%	1,046,299	401,858	22,984	2,126	9,369	3,543	-	
3280	SANDOVAL COUNTY	1.2288%	13,736,028	5,275,684	457,256	233,134	124,930	46,518	-	
3290	SANTA FE COUNTY	2.1928%	24,512,014	9,414,485	297,164	498,355	91,143	83,011	-	
3300	SIERRA COUNTY	0.2644%	2,955,571	1,135,165	59,031	69,601	63,399	10,010	-	
3310	SOCORRO COUNTY	0.2214%	2,474,899	950,550	84,040	70,696	24,867	8,381	-	
3320	TAOS COUNTY	0.4427%	4,948,681	1,900,672	185,373	145,958	84,605	16,760	-	
3330	TORRANCE COUNTY	0.1818%	2,032,234	780,533	42,818	42,733	18,524	6,882	-	
3340	UNION COUNTY	0.0889%	993,761	381,680	(42,735)	(30,619)	(4,649)	3,366	-	
3350	VALENCIA COUNTY	0.8425%	9,417,809	3,617,158	(179,963)	(81,563)	(101,702)	31,894	-	
3490	CORRALES VILLAGE OF	0.2307%	2,578,859	990,479	58,308	32,507	10,299	8,734	-	
4040	LOVING VILLAGE OF	0.0877%	980,347	376,528	27,159	49,110	11,788	3,320	-	
4250	RED RIVER TOWN OF	0.0671%	750,071	288,085	7,520	14,701	2,013	2,540	-	
4290	EDGEWOOD TOWN OF	0.2453%	2,742,063	1,053,162	118,425	156,411	73,518	9,286	-	
4300	CAPITAN VILLAGE OF	0.0199%	222,451	85,438	(20,944)	(22,927)	(22,563)	753	-	
4370	LOVINGTON CITY OF	0.3292%	3,679,932	1,413,375	55,572	75,218	60,808	12,462	-	
4430	CARRIZOZO TOWN OF	0.0436%	487,378	187,190	(10,661)	(9,405)	(1,949)	1,650	-	
4440	TULAROSA VILLAGE OF	0.0511%	571,217	219,391	(3,063)	1,353	(6,628)	1,934	-	
4490	TAOS SKI VALLEY	0.0378%	422,544	162,289	27,188	18,558	4,542	1,430	-	
4500	ANTHONY CITY OF ROUNDING	0.0939%	1,049,652	403,146	69,912	47,429	13,558	3,555	-	
		0.0001%	1,117	429	-	-	54	5	-	
TOTAL			\$ 1,117,840,809	\$ 429,336,219	\$ 21,895,444	\$ 25,385,729	\$ 11,414,286	\$ 3,785,573	\$ -	

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

State of New Mexico Employees Retirement Association
Schedule of Other Pension Items
Municipal Fire Division
As of and for the year ended 6/30/2019

Employer Code	Employer	Alloc. %*	Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
			Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate	Year 1	Year 2	Year 3	Year 4	Year 5	
			(6.25%)	(8.25%)						
			\$ 910,803,193	\$ 504,019,168	\$ 1,367,345	\$ 9,780,573	\$ 5,771,612	\$ 1,793,729	\$ -	
			Employer Allocation							
2010	ALAMOGORDO CITY OF	0.6567%	\$ 5,981,244	\$ 3,309,894	\$ 138,659	\$ 194,931	\$ 77,989	\$ 11,779	\$ -	
2020	ALBUQUERQUE CITY OF (REGULAR)	32.5341%	296,321,622	163,978,100	160,593	2,552,531	2,232,633	583,573	-	
2060	BELEN CITY OF	0.2927%	2,665,921	1,475,264	(9,024)	7,518	25,233	5,250	-	
2080	BERNALILLO TOWN OF	0.4639%	4,225,216	2,338,145	273,804	273,714	151,380	8,321	-	
2090	BLOOMFIELD CITY OF	0.1009%	919,000	508,555	(417,139)	(238,488)	(91,472)	1,810	-	
2110	CARLSBAD CITY OF	3.5830%	32,634,079	18,059,007	500,843	668,588	655,068	64,270	-	
2160	CLAYTON TOWN OF	0.1208%	1,100,250	608,855	12,043	9,323	10,082	2,166	-	
2180	CLOVIS CITY OF	1.0839%	9,872,196	5,463,063	(333,973)	(205,331)	(265,901)	19,441	-	
2210	DEMING CITY OF	0.6263%	5,704,361	3,156,672	(45,235)	33,543	71,940	11,234	-	
2290	ESPANOLA CITY OF	0.4464%	4,065,826	2,249,942	(85,797)	(50,492)	(44,039)	8,007	-	
2310	FARMINGTON CITY OF	3.6981%	33,682,413	18,639,133	(517,269)	126,015	206,794	66,334	-	
2330	GALLUP CITY OF	1.6129%	14,690,345	8,129,326	(77,382)	146,920	95,832	28,930	-	
2350	GRANTS CITY OF	0.2515%	2,290,670	1,267,609	(65,286)	(26,332)	(1,394)	4,510	-	
2370	HOBBS CITY OF	2.9247%	26,638,261	14,741,048	(178,106)	64,509	(143,933)	52,462	-	
2400	LAS CRUCES CITY OF	6.8025%	61,957,387	34,285,904	1,501,317	1,676,186	578,918	122,018	-	
2410	LAS VEGAS CITY OF	0.4695%	4,276,221	2,366,370	(714)	26,783	26,478	8,422	-	
2440	LOS LUNAS VILLAGE OF	0.6528%	5,945,723	3,290,237	246,330	286,771	122,451	11,710	-	
2470	MESILLA TOWN OF	0.0442%	402,575	222,777	(5,798)	(366)	(1,061)	793	-	
2500	MORIARTY CITY OF	0.0724%	659,421	364,910	29,647	32,352	23,106	1,299	-	
2530	PECOS VILLAGE OF	0.0074%	67,400	37,298	458	680	1,566	132	-	
2550	PORTALES CITY OF	0.7305%	6,653,418	3,681,860	(109,674)	(96,453)	(29,806)	13,102	-	
2570	RATON CITY OF	0.3474%	3,164,130	1,750,963	(163,676)	(121,837)	(45,379)	6,231	-	
2620	RIO RANCHO CITY OF	4.1583%	37,873,929	20,958,629	(142,950)	178,991	55,085	74,588	-	
2630	ROSWELL CITY OF	3.1544%	28,730,376	15,898,780	(151,769)	(6,444)	36,618	56,581	-	
2650	RUIDOSO DOWNS THE CITY OF	0.0378%	344,283	190,519	14,529	19,759	(649)	678	-	
2660	RUIDOSO VILLAGE OF	0.7569%	6,893,870	3,814,921	53,147	133,901	45,422	13,577	-	
2690	SANTA FE CITY OF	6.4400%	58,655,725	32,458,834	(762,346)	138,066	76,345	115,516	-	
2720	SILVER CITY TOWN OF	0.7381%	6,722,638	3,720,165	(51,059)	59,424	(29,244)	13,239	-	
2730	SOCORRO CITY OF	0.4614%	4,202,446	2,325,544	(1,062)	44,791	27,766	8,276	-	
2770	TAOS TOWN OF	0.2377%	2,164,980	1,198,054	(56,726)	(33,082)	(3,954)	4,264	-	
2850	EUNICE CITY OF	0.1702%	1,550,187	857,841	72,398	140,412	24,177	3,054	-	
2900	ANGEL FIRE VILLAGE OF	0.2607%	2,374,464	1,313,978	187,540	300,207	171,482	4,677	-	
2950	SUNLAND PARK CITY OF	0.2003%	1,824,339	1,009,550	(76,095)	(62,077)	(103,171)	3,592	-	
2980	ARTESIA CITY OF	0.9189%	8,369,370	4,631,432	15,245	93,788	54,500	16,482	-	
3010	BERNALILLO COUNTY	10.0092%	91,164,113	50,448,287	(5,470)	427,547	565,167	179,538	-	
3090	DONA ANA COUNTY	0.6269%	5,709,825	3,159,696	98,525	139,763	23,989	11,245	-	
3100	EDDY COUNTY	0.2292%	2,087,561	1,155,212	84,576	11,314	(8,555)	4,111	-	
3170	LOS ALAMOS COUNTY	7.0259%	63,992,121	35,411,882	(870,964)	(117,279)	(761,498)	126,026	-	
3200	MCKINLEY COUNTY	0.2508%	2,284,295	1,264,081	400,721	421,821	376,010	4,498	-	
3260	SAN JUAN COUNTY	0.4297%	3,913,721	2,165,770	(21,191)	(12,133)	(1,263)	7,709	-	
3280	SANDOVAL COUNTY	0.9164%	8,346,600	4,618,831	179,898	356,903	154,931	16,438	-	
3290	SANTA FE COUNTY	4.3954%	40,033,444	22,153,659	1,683,735	2,211,766	1,461,233	78,841	-	
3490	CORRALES VILLAGE OF	0.2310%	2,103,955	1,164,284	12,115	2,002	6,141	4,143	-	
4250	RED RIVER TOWN OF	0.0673%	612,971	339,205	(7,059)	(294)	251	1,207	-	
4370	LOVINGTON CITY OF	0.7610%	6,931,213	3,835,586	(143,014)	(29,638)	(55,636)	13,650	-	
	ROUNDING	-0.0001%	(912)	(504)	-	-	(20)	5	-	
TOTAL			100.0000%	\$ 910,803,193	\$ 504,019,168	\$ 1,367,345	\$ 9,780,573	\$ 5,771,612	\$ 1,793,729	\$ -

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

Other Schedule

Schedule of Pension Amounts by Divisions and Funds of the State of New Mexico Public Employees Retirement Association
As of and for the year ended 6/30/2019

Plan	Total Pension Expense		Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date							
	Total Pension Expense From Schedule B	Total Employer Contributions	Net Pension Liability 1% Decrease Discount Rate (6.25%)*	Net Pension Liability 1% Increase Discount Rate (8.25%)*	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	
<u>PERA Divisions</u>												
State Funded Divisions												
State General	\$ 535,884,370	\$ 158,870,935	\$ 4,762,847,671	\$ 2,697,596,590	\$ 72,627,286	\$ 28,445,554	\$ (7,785,208)	\$ 11,390,301	\$ -	\$ -	\$ -	\$ -
State Police	2,244,449	22,824,953	(170,027,816)	(405,100,694)	(8,065,433)	(3,436,124)	(2,916,026)	2,162,722	-	-	-	-
Legislative	834,608	-	(8,040,751)	(13,423,046)	833,949	909,168	1,088,390	80,999	-	-	-	-
Total State Funded Divisions	\$ 538,963,427	\$ 181,695,888	\$ 4,584,779,104	\$ 2,279,072,850	\$ 65,395,802	\$ 25,918,598	\$ (9,612,844)	\$ 13,634,022	\$ -	\$ -	\$ -	\$ -
Other PERA Divisions												
Municipal General	\$ 317,280,891	\$ 87,132,475	\$ 2,618,183,512	\$ 997,156,239	\$ 89,470,933	\$ 38,081,554	\$ 27,291,241	\$ 9,597,389	\$ -	\$ -	\$ -	\$ -
Municipal Police	122,325,606	42,039,282	1,117,840,809	429,336,219	21,895,444	25,385,729	11,414,286	3,785,573	-	-	-	-
Municipal Fire	77,950,047	28,808,458	910,803,193	504,019,168	1,367,345	9,780,573	5,771,612	1,793,729	-	-	-	-
Total Other PERA Divisions	\$ 517,556,544	\$ 157,980,215	\$ 4,646,827,514	\$ 1,930,511,626	\$ 112,733,722	\$ 73,247,856	\$ 44,477,139	\$ 15,176,691	\$ -	\$ -	\$ -	\$ -
Total PERA	\$ 1,056,519,971	\$ 339,676,103	\$ 9,231,606,618	\$ 4,209,584,476	\$ 178,129,524	\$ 99,166,454	\$ 34,864,295	\$ 28,810,713	\$ -	\$ -	\$ -	\$ -
<u>Funds</u>												
Judicial	\$ 14,877,333	\$ 4,731,492	\$ 137,185,161	\$ 93,913,798	\$ 6,962,599	\$ 8,208,695	\$ 810,265	\$ 181,796	\$ -	\$ -	\$ -	\$ -
Magistrate	7,592,392	1,236,273	55,090,916	37,796,121	3,782,490	(112,201)	97,127	61,448	-	-	-	-
Volunteer Firefighters	1,538,113	750,000	(13,083,498)	(24,415,211)	(87,327)	(1,018,483)	(656,163)	(709,162)	(299,344)	(200,357)	(170,300)	

*Discount rate for Judge's Fund is 5.12% with discount rate sensitivities of 4.12% and 6.12%.

*Discount rate for Magistrate's Fund is 4.56% with discount rate sensitivities of 3.56% and 5.56%.



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying schedules of employer allocations of the Municipal General, Municipal Police, Municipal Fire, State General, State Police and Legislative Divisions which collectively comprise the Public Employees Retirement Association Fund (PERA Fund) of the Public Employees Retirement Association of New Mexico (PERA) as of and for the year ended June 30, 2019, 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, 2019 (specified column totals), included in the accompanying schedules of pension amounts by employer, and the related notes.

We have audited the column totals titled net pension liability, total deferred outflows of resources, total deferred inflows of resources and, total employer pension expense (specified column totals) for the Judges, Magistrates, and Volunteer Firefighters Retirement Funds included in the accompanying schedule of employer pension amounts as of and for the year ended June 30, 2019, and the related notes.

We have issued our report thereon dated June 9, 2020.

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

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

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

Albuquerque, New Mexico
June 9, 2020

Exit Conference

PERA staff prepared the Schedules of Employer Allocations and Pension Amounts and notes for the fiscal year ended June 30, 2019. The contents of this report were presented and discussed during an exit conference in on May 27, 2020 via virtual exit conference. The following individuals attended the exit conference which was held in executive session.

New Mexico Public Employees Retirement Association Members of the Board

David Royal, State Member
Lawrence Davis, Municipal Member

PERA Management

Wayne Propst, Executive Director
Anna Williams, CPA, Chief Financial Officer
Greg Trujillo, Deputy Director
Susan Pittard, Chief of Staff

CliftonLarsonAllen

Thomas Rey, CPA Principal