



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, 2021

TABLE OF CONTENTS

INVESTED IN TOMORROW.

INDEPENDENT AUDITORS’ REPORT 1

SCHEDULE OF EMPLOYER ALLOCATIONS – MUNICIPAL GENERAL DIVISION 4

SCHEDULE OF EMPLOYER ALLOCATIONS – MUNICIPAL POLICE DIVISION 9

SCHEDULE OF EMPLOYER ALLOCATIONS – MUNICIPAL FIRE DIVISION 12

SCHEDULE OF EMPLOYER ALLOCATIONS – STATE FUNDED DIVISIONS 14

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER – MUNICIPAL GENERAL DIVISION 15

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER – MUNICIPAL POLICE DIVISION 20

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER – MUNICIPAL FIRE DIVISION .. 23

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER – STATE FUNDED DIVISIONS . 24

SCHEDULE OF EMPLOYER PENSION AMOUNTS – SINGLE EMPLOYER PLANS..... 25

NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS 26

SUPPLEMENTARY INFORMATION

SCHEDULE OF PENSION AMOUNTS (IN SUMMATION) BY EMPLOYERS PARTICIPATING IN PERA 39

SCHEDULE OF OTHER PENSION ITEMS – MUNICIPAL GENERAL DIVISION..... 44

SCHEDULE OF OTHER PENSION ITEMS – MUNICIPAL POLICE DIVISION 48

SCHEDULE OF OTHER PENSION ITEMS – MUNICIPAL FIRE DIVISION 50

SCHEDULE OF PENSION AMOUNTS BY DIVISIONS AND FUNDS OF THE STATE OF NEW MEXICO PUBLIC EMPLOYEES RETIREMENT ASSOCIATION 51

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 STANDARD..... 52

EXIT CONFERENCE..... 54



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, 2021, and the related notes.

We have also 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, 2021 (specified column totals), included in the accompanying schedules of pension amounts by employer, and the related notes.

We have also 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, 2021, 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, 2021, 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, 2021, and our report thereon, dated November 24, 2021 expressed an unmodified opinion on those financial statements.

Other information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 14, 2022 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 14, 2022

State of New Mexico Public Employees Retirement Association
 PERA Fund - Municipal General Division
 Schedule of Employer Allocations
 For the year ended June 30, 2021

Employer Code	Employer	2021 Employer Contributions for Allocations	2021 Employer Allocation Percentage
2000	REDI-Net	\$ -	0.000000%
2010	ALAMOGORDO CITY OF	886,774	0.959803%
2020	ALBUQUERQUE CITY OF (REGULAR)	18,012,767	19.496192%
2030	ARCH HURLEY CONSERVANCY DIST	38,380	0.041541%
2040	AZTEC CITY OF	309,349	0.334825%
2050	BAYARD CITY OF	61,365	0.066419%
2060	BELEN CITY OF	297,131	0.321601%
2080	BERNALILLO TOWN OF	240,986	0.260832%
2090	BLOOMFIELD CITY OF	196,508	0.212691%
2100	BOSQUE FARMS VILLAGE OF	61,951	0.067053%
2110	CARLSBAD CITY OF	1,770,635	1.916454%
2120	CARLSBAD SOIL AND WATER CONS DIST	11,847	0.012823%
2130	CHAMA VILLAGE OF	44,638	0.048314%
2140	CIMARRON VILLAGE OF	19,457	0.021059%
2150	CLAUNCH PINTO SOIL AND WATER CONS DIST	5,456	0.005905%
2160	CLAYTON TOWN OF	105,729	0.114437%
2170	CLOUDCROFT VILLAGE OF	46,495	0.050324%
2180	CLOVIS CITY OF	160,400	0.173610%
2190	CUBA VILLAGE OF	33,071	0.035794%
2200	CUBA SOIL AND WATER CONS DIST	4,154	0.004496%
2210	DEMING CITY OF	338,526	0.366405%
2220	DES MOINES VILLAGE OF	-	0.000000%
2230	DEXTER TOWN OF	28,221	0.030545%
2240	EAST RIO ARRIBA SOIL AND WATER CONS. DIST.	8,942	0.009679%
2250	EAST TORRANCE SOIL AND WATER CONS DIST	904	0.000979%
2270	ELIDA TOWN OF	6,490	0.007024%
2280	ENCINO VILLAGE OF	5,777	0.006253%
2290	ESPANOLA CITY OF	392,444	0.424763%
2300	ESTANCIA TOWN OF	37,859	0.040976%
2310	FARMINGTON CITY OF	2,826,223	3.058974%
2320	FT SUMNER VILLAGE OF	44,847	0.048540%
2330	GALLUP CITY OF	898,376	0.972361%
2340	GRADY VILLAGE OF	5,717	0.006187%
2350	GRANTS CITY OF	259,788	0.281182%
2360	HATCH VILLAGE OF	61,364	0.066417%
2370	HOBBS CITY OF	1,567,755	1.696866%
2375	HURLEY, TOWN OF	25,347	0.027434%
2380	JAL CITY OF	173,019	0.187268%
2390	JEMEZ SPRINGS VILLAGE OF	15,860	0.017166%
2400	LAS CRUCES CITY OF	4,915,107	5.319886%
2410	LAS VEGAS CITY OF	660,332	0.714713%
2420	LOGAN VILLAGE OF	40,637	0.043983%
2430	LORDSBURG CITY OF	75,646	0.081876%
2440	LOS LUNAS VILLAGE OF	598,790	0.648103%
2450	LOS RANCHOS VILLAGE OF	65,347	0.070728%
2460	MAGDALENA VILLAGE OF	15,190	0.016441%
2470	MESILLA TOWN OF	39,152	0.042377%
2480	MID. RIO GRANDE CONS. DIST.	918,815	0.994483%

State of New Mexico Public Employees Retirement Association
 PERA Fund - Municipal General Division
 Schedule of Employer Allocations
 For the year ended June 30, 2021

Employer Code	Employer	2021 Employer Contributions for Allocations	2021 Employer Allocation Percentage
2490	MILAN VILLAGE OF	79,940	0.086524%
2500	MORIARTY CITY OF	58,049	0.062829%
2510	MOUNTAINAIR TOWN OF	31,987	0.034621%
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRI	131,247	0.142055%
2530	PECOS VILLAGE OF	30,321	0.032818%
2540	PECOS VALLEY CONS. DISTRICT	51,440	0.055677%
2550	PORTALES CITY OF	315,369	0.341341%
2560	QUESTA VILLAGE OF	42,765	0.046286%
2570	RATON CITY OF	206,001	0.222966%
2580	RATON PUBLIC SERVICE	80,422	0.087045%
2590	REGION V HOUSING AUTHORITY	46,194	0.049999%
2600	REGION VI HOUSING AUTHORITY	91,121	0.098625%
2610	RESERVE VILLAGE OF	12,757	0.013808%
2620	RIO RANCHO CITY OF	1,580,362	1.710511%
2630	ROSWELL CITY OF	1,448,193	1.567457%
2640	ROY VILLAGE OF	8,608	0.009317%
2650	RUIDOSO DOWNS THE CITY OF	91,747	0.099303%
2660	RUIDOSO VILLAGE OF	649,949	0.703475%
2670	S N M E D D	25,552	0.027656%
2680	SAN YSIDRO VILLAGE OF	7,228	0.007823%
2690	SANTA FE CITY OF	4,260,917	4.611821%
2710	SANTA ROSA CITY OF	109,400	0.118409%
2720	SILVER CITY TOWN OF	301,672	0.326516%
2730	SOCORRO CITY OF	315,845	0.341856%
2740	SOUTHWEST NEW MEXICO COG	21,298	0.023052%
2750	SPRINGER TOWN OF	34,457	0.037294%
2760	T O R C CITY OF	308,645	0.334063%
2770	TAOS TOWN OF	333,621	0.361096%
2780	TEXICO CITY OF	16,708	0.018084%
2790	TIERRA Y MONTES SWCD	21,449	0.023215%
2800	TIJERAS VILLAGE OF	32,255	0.034911%
2810	TUCUMCARI CITY OF	215,956	0.233741%
2830	WAGON MOUND VILLAGE OF	10,673	0.011552%
2840	WILLIAMSBURG VILLAGE OF	7,391	0.007999%
2850	EUNICE CITY OF	213,982	0.231604%
2860	NORTHWEST NM COUNCIL OF GOVERNMENTS	33,160	0.035891%
2870	NORTHWEST NM REGIONAL SOLID WASTE AUTH	151,551	0.164032%
2880	MELROSE VILLAGE OF	14,949	0.016180%
2900	ANGEL FIRE VILLAGE OF	167,000	0.180753%
2910	TIMBERON WATER AND SANITATION DISTRICT	3,009	0.003257%
2920	MOSQUERO VILLAGE OF	5,092	0.005511%
2930	EAGLE NEST VILLAGE OF	23,734	0.025688%
2940	EMW GAS ASSOCIATION	80,059	0.086652%
2950	SUNLAND PARK CITY OF	140,790	0.152384%
2960	HAGERMAN TOWN OF	16,341	0.017687%
2970	SANTA CLARA VILLAGE OF	26,397	0.028571%
2980	ARTESIA CITY OF	318,926	0.345190%
2990	MAXWELL VILLAGE OF	5,642	0.006107%

State of New Mexico Public Employees Retirement Association
 PERA Fund - Municipal General Division
 Schedule of Employer Allocations
 For the year ended June 30, 2021

Employer Code	Employer	2021 Employer Contributions for Allocations	2021 Employer Allocation Percentage
2995	MAXWELL HOUSING AUTHORITY	-	0.000000%
3000	KIRTLAND, TOWN OF	3,264	0.003533%
3010	BERNALILLO COUNTY	10,067,467	10.896563%
3020	CATRON COUNTY	130,008	0.140715%
3030	CHAVES COUNTY	960,040	1.039103%
3040	CIBOLA COUNTY	261,829	0.283392%
3050	COLFAX COUNTY	274,984	0.297630%
3060	CURRY COUNTY	476,741	0.516003%
3070	DE BACA COUNTY	102,073	0.110479%
3090	DONA ANA COUNTY	2,662,931	2.882234%
3100	EDDY COUNTY	1,777,066	1.923414%
3110	GRANT COUNTY	466,922	0.505375%
3120	GUADALUPE COUNTY	173,016	0.187265%
3130	HARDING COUNTY	68,746	0.074407%
3140	HIDALGO COUNTY	191,491	0.207261%
3150	LEA COUNTY	1,146,814	1.241258%
3160	LINCOLN COUNTY	310,284	0.335838%
3170	LOS ALAMOS COUNTY	3,047,180	3.298128%
3180	LUNA COUNTY	715,917	0.774876%
3200	MCKINLEY COUNTY	703,761	0.761719%
3210	MORA COUNTY	96,506	0.104453%
3220	OTERO COUNTY	678,808	0.734711%
3230	QUAY COUNTY	218,271	0.236246%
3240	RIO ARRIBA COUNTY	1,077,575	1.166317%
3250	ROOSEVELT COUNTY	244,652	0.264800%
3260	SAN JUAN COUNTY	2,212,774	2.395005%
3270	SAN MIGUEL COUNTY	379,294	0.410530%
3280	SANDOVAL COUNTY	1,447,508	1.566716%
3290	SANTA FE COUNTY	3,068,122	3.320794%
3300	SIERRA COUNTY	239,599	0.259331%
3310	SOCORRO COUNTY	299,390	0.324046%
3320	TAOS COUNTY	1,006,285	1.089157%
3330	TORRANCE COUNTY	336,274	0.363967%
3340	UNION COUNTY	124,088	0.134308%
3350	VALENCIA COUNTY	705,864	0.763994%
3360	DE BACA FAMILY PRACTICE CLINIC, INC.	166,095	0.179774%
3370	SOUTHWEST SOLID WASTE	37,317	0.040390%
3380	S S C A F C A	88,507	0.095796%
3390	CHAVES SOIL AND WATER CONS DIST	9,958	0.010778%
3400	RIO ARRIBA COUNTY HOUSING AUTHORITY	5,633	0.006097%
3410	TAOS SOIL AND WATER CONSERVATION DIST	46,619	0.050458%
3420	SIERRA SOIL AND WATER CONSERVATION DIST	7,425	0.008036%
3430	ESTANCIA VALLEY SOLID WASTE AUTHORITY	72,495	0.078465%
3440	GREENTREE SOLID WASTE AUTHORITY	34,618	0.037469%
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	269,263	0.291438%
3460	ELEPHANT BUTTE IRRIGATION DISTRICT	394,675	0.427178%
3470	SOCORRO SOIL AND WATER DISTRICT	10,567	0.011438%
3480	CIUDAD SOIL AND WATER CONSERVATION	9,956	0.010776%

State of New Mexico Public Employees Retirement Association
 PERA Fund - Municipal General Division
 Schedule of Employer Allocations
 For the year ended June 30, 2021

Employer Code	Employer	2021 Employer Contributions for Allocations	2021 Employer Allocation Percentage
3490	CORRALES VILLAGE OF	111,190	0.120347%
4000	WILLARD VILLAGE OF	5,190	0.005617%
4010	SOUTH CENTRAL COUNCIL OF GOG	40,971	0.044345%
4015	SOUTH CENTRAL REGIONAL TRANSIT DISTRICT	59,023	0.063884%
4020	ELEPHANT BUTTE CITY OF	35,465	0.038386%
4030	ANTHONY WATER AND SANITATION DIST.	52,237	0.056539%
4040	LOVING VILLAGE OF	42,795	0.046320%
4050	VAUGHN TOWN OF	11,106	0.012020%
4060	EL PRADO WATER AND SANITATION DIST	16,820	0.018205%
4070	EDGEWOOD SOIL AND WATER CONSERV DIST	10,933	0.011833%
4090	BAYARD HOUSING AUTHORITY	13,269	0.014362%
4100	CLOVIS CITY OF HOUSING AUTHORITY	39,551	0.042808%
4110	CUBA HOUSING AUTHORITY	5,905	0.006391%
4130	FT. SUMNER VILLAGE OF HOUSING AUTH.	10,088	0.010919%
4140	GALLUP CITY OF HOUSING AUTHORITY	54,761	0.059270%
4150	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	112,573	0.121844%
4160	LORDSBURG CITY HOUSING AUTHORITY	-	0.000000%
4170	RATON CITY OF HOUSING AUTHORITY	18,342	0.019853%
4180	T OR C CITY OF HOUSING AUTHORITY	93,333	0.101019%
4200	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	3,572	0.003866%
4215	NORTHERN REGIONAL HOUSING AUTHORITY	104,502	0.113108%
4245	PERALTA TOWN OF	21,683	0.023469%
4250	RED RIVER TOWN OF	111,903	0.121119%
4260	SANTA FE CITY CIVIC HOUSING AUTHORITY	148,317	0.160531%
4270	SANTA FE CITY SOLID WASTE MANAGEMENT	178,614	0.193324%
4290	EDGEWOOD TOWN OF	85,255	0.092276%
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	153,428	0.166064%
4320	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	15,106	0.016350%
4330	POJOAQUE VALLEY IRRIGATION DISTRICT	3,293	0.003564%
4340	CARLSBAD IRRIGATION DISTRICT	75,738	0.081976%
4350	COLUMBUS VILLAGE OF	45,546	0.049297%
4370	LOVINGTON CITY OF	150,273	0.162649%
4380	ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY	3,427,338	3.709593%
4390	SAN JUAN WATER COMMISSION	29,213	0.031619%
4400	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	22,617	0.024480%
4410	CARRIZOZO SOIL & WATER CONSERVATION DIST.	-	0.000000%
4420	UPPER HONDO SOIL & WATER CONSERVATION DIST.	6,426	0.006956%
4430	CARRIZOZO TOWN OF	12,541	0.013574%
4440	TULAROSA VILLAGE OF	62,599	0.067754%
4450	WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT	1,193	0.001292%
4460	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	124,805	0.135083%
4470	ELDORADO AREA WATER AND SANITATION DISTRICT	21,275	0.023027%
4480	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA)	79,565	0.086117%
4490	TAOS SKI VALLEY	59,055	0.063918%
4500	ANTHONY CITY OF	52,613	0.056946%
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY	47,495	0.051407%
4520	SPRINGER HOUSING AUTHORITY	14,418	0.015605%

State of New Mexico Public Employees Retirement Association
PERA Fund - Municipal General Division
Schedule of Employer Allocations
For the year ended June 30, 2021

Employer Code	Employer	2021 Employer Contributions for Allocations	2021 Employer Allocation Percentage
4530	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC.	4,587	0.004964%
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	94,663	0.102459%
4560	ALBUQUERQUE HOUSING AUTHORITY	297,570	0.322076%
4570	MID-REGION COUNCIL OF GOVERNMENTS	694,064	0.751223%
4580	A M A F C A	147,218	0.159342%
4590	CITY OF RIO COMMUNITIES	18,769	0.020315%
		<u>\$ 92,391,216</u>	<u>100.000000%</u>

Change in share is recognized over the 3.75 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, 2021**

Employer Code	Employer	2021 Employer Contributions for Allocations	2021 Employer Allocation Percentage
2010	ALAMOGORDO CITY OF	\$ 396,265	0.857627%
2020	ALBUQUERQUE CITY OF (REGULAR)	14,143,033	30.609432%
2040	AZTEC CITY OF	150,261	0.325207%
2050	BAYARD CITY OF	37,775	0.081757%
2060	BELEN CITY OF	174,075	0.376746%
2080	BERNALILLO TOWN OF	257,194	0.556638%
2090	BLOOMFIELD CITY OF	206,507	0.446938%
2100	BOSQUE FARMS VILLAGE OF	117,049	0.253327%
2110	CARLSBAD CITY OF	1,025,374	2.219191%
2140	CIMARRON VILLAGE OF	22,294	0.048251%
2160	CLAYTON TOWN OF	64,347	0.139265%
2170	CLOUDCROFT VILLAGE OF	41,794	0.090453%
2180	CLOVIS CITY OF	233,647	0.505676%
2190	CUBA VILLAGE OF	31,556	0.068295%
2210	DEMING CITY OF	313,488	0.678474%
2230	DEXTER TOWN OF	39,583	0.085669%
2270	ELIDA TOWN OF	-	0.000000%
2290	ESPANOLA CITY OF	238,959	0.517172%
2300	ESTANCIA TOWN OF	11,239	0.024325%
2310	FARMINGTON CITY OF	1,516,665	3.282481%
2330	GALLUP CITY OF	565,302	1.223470%
2350	GRANTS CITY OF	176,615	0.382243%
2360	HATCH VILLAGE OF	75,037	0.162402%
2370	HOBBS CITY OF	1,148,671	2.486041%
2380	JAL CITY OF	44,330	0.095942%
2390	JEMEZ SPRINGS VILLAGE OF	5,632	0.012189%
2400	LAS CRUCES CITY OF	2,034,864	4.404008%
2410	LAS VEGAS CITY OF	269,012	0.582216%
2420	LOGAN VILLAGE OF	21,467	0.046461%
2430	LORDSBURG CITY OF	84,686	0.183284%
2440	LOS LUNAS VILLAGE OF	434,515	0.940411%
2460	MAGDALENA VILLAGE OF	11,960	0.025885%
2470	MESILLA TOWN OF	39,448	0.085377%
2490	MILAN VILLAGE OF	32,486	0.070309%
2500	MORIARTY CITY OF	84,853	0.183645%
2510	MOUNTAINAIR TOWN OF	17,531	0.037943%
2550	PORTALES CITY OF	178,679	0.386710%
2560	QUESTA VILLAGE OF	-	0.000000%
2570	RATON CITY OF	99,505	0.215357%
2620	RIO RANCHO CITY OF	1,582,448	3.424854%
2630	ROSWELL CITY OF	923,356	1.998398%
2650	RUIDOSO DOWNS THE CITY OF	68,143	0.147481%
2660	RUIDOSO VILLAGE OF	249,937	0.540932%
2680	SAN YSIDRO VILLAGE OF	4,843	0.010481%

**State of New Mexico Public Employees Retirement Association
PERA Fund - Municipal Police Division
Schedule of Employer Allocations
For the year ended June 30, 2021**

Employer Code	Employer	2021 Employer Contributions for Allocations	2021 Employer Allocation Percentage
2690	SANTA FE CITY OF	1,727,655	3.739122%
2710	SANTA ROSA CITY OF	62,089	0.134379%
2720	SILVER CITY TOWN OF	290,588	0.628912%
2730	SOCORRO CITY OF	123,185	0.266607%
2750	SPRINGER TOWN OF	5,144	0.011134%
2760	T OR C CITY OF	114,920	0.248718%
2770	TAOS TOWN OF	187,755	0.406353%
2780	TEXICO CITY OF	14,194	0.030719%
2810	TUCUMCARI CITY OF	102,784	0.222454%
2850	EUNICE CITY OF	127,624	0.276214%
2880	MELROSE VILLAGE OF	-	0.000000%
2900	ANGEL FIRE VILLAGE OF	54,170	0.117238%
2950	SUNLAND PARK CITY OF	164,742	0.356548%
2960	HAGERMAN TOWN OF	40,921	0.088564%
2980	ARTESIA CITY OF	309,953	0.670824%
3010	BERNALILLO COUNTY	4,520,814	9.784290%
3020	CATRON COUNTY	68,814	0.148933%
3030	CHAVES COUNTY	367,756	0.795925%
3040	CIBOLA COUNTY	145,341	0.314558%
3050	COLFAX COUNTY	95,606	0.206917%
3060	CURRY COUNTY	126,694	0.274200%
3070	DE BACA COUNTY	33,439	0.072372%
3090	DONA ANA COUNTY	1,543,058	3.339603%
3100	EDDY COUNTY	825,486	1.786581%
3110	GRANT COUNTY	351,682	0.761137%
3120	GUADALUPE COUNTY	50,475	0.109241%
3130	HARDING COUNTY	13,438	0.029084%
3140	HIDALGO COUNTY	66,665	0.144281%
3150	LEA COUNTY	1,015,481	2.197780%
3160	LINCOLN COUNTY	228,376	0.494268%
3170	LOS ALAMOS COUNTY	516,267	1.117344%
3180	LUNA COUNTY	240,977	0.521540%
3200	MCKINLEY COUNTY	341,478	0.739053%
3210	MORA COUNTY	27,578	0.059686%
3220	OTERO COUNTY	381,941	0.826625%
3230	QUAY COUNTY	56,075	0.121361%
3240	RIO ARRIBA COUNTY	202,428	0.438110%
3250	ROOSEVELT COUNTY	124,007	0.268386%
3260	SAN JUAN COUNTY	1,128,416	2.442205%
3270	SAN MIGUEL COUNTY	49,880	0.107955%
3280	SANDOVAL COUNTY	589,588	1.276031%
3290	SANTA FE COUNTY	1,014,776	2.196255%
3300	SIERRA COUNTY	103,976	0.225033%
3310	SOCORRO COUNTY	85,260	0.184526%

State of New Mexico Public Employees Retirement Association
PERA Fund - Municipal Police Division
Schedule of Employer Allocations
For the year ended June 30, 2021

Employer Code	Employer	2021 Employer Contributions for Allocations	2021 Employer Allocation Percentage
3320	TAOS COUNTY	248,881	0.538647%
3330	TORRANCE COUNTY	163,720	0.354336%
3340	UNION COUNTY	44,138	0.095526%
3350	VALENCIA COUNTY	418,512	0.905775%
3490	Corrales Village of	99,861	0.216126%
4040	LOVING VILLAGE OF	19,981	0.043245%
4250	RED RIVER TOWN OF	31,101	0.067311%
4290	EDGEWOOD TOWN OF	109,391	0.236752%
4300	CAPITAN VILLAGE OF	11,227	0.024299%
4370	LOVINGTON CITY OF	148,144	0.320625%
4430	CARRIZOZO TOWN OF	8,166	0.017673%
4440	TULAROSA VILLAGE OF	26,136	0.056565%
4490	TAOS SKI VALLEY	16,953	0.036691%
4500	ANTHONY CITY OF	42,693	0.092400%
		\$ 46,204,826	100.0000%

Change in share is recognized over the 3.75 years of average expected future working lifetime.

**State of New Mexico Public Employees Retirement Association
PERA Fund - Municipal Fire Division
Schedule of Employer Allocations
For the year Ended June 30, 2021**

Employer Code	Employer	2021 Employer Contributions for Allocations**	2021 Employer Allocation Percentage
2010	ALAMOGORDO CITY OF	\$ 219,607	0.701447%
2020	ALBUQUERQUE CITY OF (REGULAR)	10,260,063	32.771691%
2060	BELEN CITY OF	156,149	0.498755%
2080	BERNALILLO TOWN OF	140,168	0.447712%
2090	BLOOMFIELD CITY OF	5,295	0.016911%
2110	CARLSBAD CITY OF	1,078,322	3.444272%
2160	CLAYTON TOWN OF	34,689	0.110799%
2180	CLOVIS CITY OF	318,990	1.018887%
2210	DEMING CITY OF	196,617	0.628015%
2290	ESPANOLA CITY OF	157,775	0.503949%
2310	FARMINGTON CITY OF	1,081,164	3.453349%
2330	GALLUP CITY OF	410,229	1.310315%
2350	GRANTS CITY OF	76,039	0.242878%
2370	HOBBS CITY OF	915,573	2.924435%
2400	LAS CRUCES CITY OF	2,217,499	7.082920%
2410	LAS VEGAS CITY OF	160,128	0.511464%
2440	LOS LUNAS VILLAGE OF	237,199	0.757639%
2470	MESILLA TOWN OF	13,356	0.042660%
2490	MILAN VILLAGE OF	6,220	0.019867%
2500	MORIARTY CITY OF	26,856	0.085780%
2530	PECOS VILLAGE OF	2,278	0.007275%
2550	PORTALES CITY OF	204,189	0.652199%
2570	RATON CITY OF	112,392	0.358992%
2620	RIO RANCHO CITY OF	1,359,969	4.343881%
2630	ROSWELL CITY OF	954,788	3.049691%
2650	RUIDOSO DOWNS THE CITY OF	8,199	0.026190%
2660	RUIDOSO VILLAGE OF	225,342	0.719765%
2690	SANTA FE CITY OF	1,920,841	6.135364%
2720	SILVER CITY TOWN OF	226,627	0.723871%
2730	SOCORRO CITY OF	154,464	0.493375%
2770	TAOS TOWN OF	92,768	0.296312%
2850	EUNICE CITY OF	70,997	0.226773%
2900	ANGEL FIRE VILLAGE OF	75,562	0.241354%
2950	SUNLAND PARK CITY OF	92,542	0.295587%
2980	ARTESIA CITY OF	250,072	0.798754%
3010	BERNALILLO COUNTY	3,173,119	10.135266%
3090	DONA ANA COUNTY	263,185	0.840641%
3100	EDDY COUNTY	83,425	0.266468%
3170	LOS ALAMOS COUNTY	2,049,412	6.546033%
3200	MCKINLEY COUNTY	100,133	0.319835%
3220	OTERO COUNTY	30,562	0.097617%
3260	SAN JUAN COUNTY	171,190	0.546800%
3280	SANDOVAL COUNTY	344,319	1.099789%
3290	SANTA FE COUNTY	1,234,143	3.941980%
3350	VALENCIA COUNTY	102,477	0.327321%

State of New Mexico Public Employees Retirement Association
PERA Fund - Municipal Fire Division
Schedule of Employer Allocations
For the year Ended June 30, 2021

Employer Code	Employer	2021 Employer Contributions for Allocations**	2021 Employer Allocation Percentage
3490	CORRALES VILLAGE OF	73,139	0.233613%
4250	RED RIVER TOWN OF	14,682	0.046897%
4370	LOVINGTON CITY OF	204,944	0.654612%
	Rounding	(1,555)	0.000000%
		31,306,145	100.000000%

** 2490 - Village of Milan had actual contributions of \$4,665.04 for the period 10/1/2020 - 6/30/2021. These were annualized to get the appropriate ongoing Employer Allocation Percentage.

Change in share is recognized over the 3.75 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, 2021

Plan	2021 Employer Contributions for Allocations
<u>PERA Divisions</u>	
State Funded Divisions	
State General	<u>\$ 183,893,955</u>
State Police	<u>25,388,850</u>
Legislative	<u>-</u>
Total State Funded Divisions	<u>209,282,805</u>
Total Other PERA Divisions	<u>169,902,187</u>
Total PERA	<u>\$ 379,184,992</u>

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 6/30/2021

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		2021 Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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	Total Employer Pension Expense
	Municipal General	\$ 1,126,667,222	\$ 28,046,708	\$ 370,450	\$ 37,368,719	\$ 65,785,877	\$ 3,857,347	\$ 462,995,529	\$ -	\$ 37,368,719	\$ 504,221,595	\$ 98,527,623	\$ -	\$ 98,527,623
Employer Allocation														
4050	VAUGHN TOWN OF EL PRADO WATER AND SANITATION DIST	135,425	3,371	45	4,667	8,083	464	55,652	-	46,983	103,099	10,806	(20,697)	(9,891)
4060	EDGEWOOD SOIL AND WATER CONSERV DIST	205,110	5,106	67	53,645	58,818	702	84,288	-	-	84,990	17,039	26,312	43,351
4070	BAYARD HOUSING AUTHORITY	133,319	3,319	44	446	3,809	456	54,786	-	7,269	62,511	10,867	691	11,558
4090	CLOVIS CITY OF HOUSING AUTHORITY	161,812	4,028	53	9,115	13,196	554	66,495	-	-	67,049	15,093	9,441	24,534
4100	CUBA HOUSING AUTHORITY	482,304	12,006	159	64	12,229	1,651	198,199	-	32,630	232,480	42,090	(13,410)	28,680
4110	FT. SUMNER VILLAGE OF HOUSING AUTH.	72,005	1,792	24	29,563	31,379	247	29,590	-	84	29,921	5,999	8,976	14,975
4130	GALLUP CITY OF HOUSING AUTHORITY	123,021	3,062	40	627	3,729	421	50,554	-	10,189	61,164	10,475	(3,016)	7,459
4140	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	667,776	16,623	220	62,785	79,628	2,286	274,417	-	104	276,807	58,164	18,947	77,111
4150	LORDSBURG CITY HOUSING AUTHORITY	1,372,776	34,173	451	217,852	252,476	4,700	564,132	-	23,193	592,025	120,980	73,321	194,301
4160	RATON CITY OF HOUSING AUTHORITY	-	-	-	40	40	-	-	-	91,347	91,347	(207)	(41,446)	(41,653)
4170	T OR C CITY OF HOUSING AUTHORITY	223,677	5,568	74	18,640	24,282	766	91,919	-	201,748	294,433	18,550	(55,137)	(36,587)
4180	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	1,138,148	28,333	374	147,853	176,560	3,897	467,713	-	35,396	507,006	99,484	45,323	144,807
4200	NORTHERN REGIONAL HOUSING AUTHORITY	43,557	1,084	14	299	1,397	149	17,899	-	1,011	19,059	4,616	(161)	4,455
4215	PERALTA TOWN OF	1,274,351	31,723	419	766,153	798,295	4,363	523,685	-	138,340	666,388	110,991	179,834	290,825
4245	RED RIVER TOWN OF	264,418	6,582	87	29,094	35,763	905	108,661	-	4,358	113,924	23,351	36,139	59,490
4250	SANTA FE CITY CIVIC HOUSING AUTHORITY	1,364,608	33,970	449	300	34,719	4,672	560,776	-	163,871	729,319	118,881	(53,548)	65,333
4260	SANTA FE CITY SOLID WASTE MANAGEMENT	1,808,650	45,024	595	68,528	114,147	6,192	743,251	-	96,821	846,264	158,129	28,798	186,927
4270	EDGEWOOD TOWN OF	2,178,118	54,221	716	72,678	127,615	7,457	895,082	-	78,625	981,164	189,526	14,723	204,249
4290	NORTH CENTRAL SOLID WASTE AUTHORITY	1,039,643	25,880	342	40,041	66,263	3,559	427,234	-	64,893	495,686	90,480	42,926	133,406
4310	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	1,870,989	46,575	615	78,161	125,351	6,406	768,869	-	130,740	906,015	163,939	5,609	169,548
4320	POJOAQUE VALLEY IRRIGATION DISTRICT	184,210	4,586	61	20,215	24,862	631	75,700	-	24,580	100,911	16,313	5,904	22,217
4330	CARLSBAD IRRIGATION DISTRICT	40,154	1,000	13	15,357	16,370	137	16,501	-	9,955	26,593	2,388	(672)	1,716
4340	COLUMBUS VILLAGE OF	923,597	22,992	304	58,318	81,614	3,162	379,545	-	13,971	396,678	80,963	31,953	112,916
4350	ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY	555,413	13,826	183	69,131	83,140	1,902	228,243	-	-	230,145	47,864	61,589	109,453
4370	LOVINGTON CITY OF	1,832,513	45,618	603	157,583	203,804	6,274	753,058	-	210,940	970,272	161,077	135,038	296,115
4380	SAN JUAN WATER COMMISSION	41,794,768	1,040,419	13,742	486,941	1,541,102	143,092	17,175,250	-	405,528	17,723,870	3,654,914	(79,176)	3,575,738
4390	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	356,241	8,868	117	37,789	46,774	1,220	146,394	-	622	148,236	31,700	21,320	53,020
4400	CARRIZO SOIL & WATER CONSERVATION DIST.	275,808	6,866	91	25,939	32,896	944	113,341	-	184	114,469	23,675	(6,697)	16,978
4410	UPPER HONDO SOIL & WATER CONSERVATION DIST.	-	-	-	-	-	-	-	-	-	-	-	-	0
4420	CARRIZO TOWN OF	78,371	1,951	26	75	2,052	268	32,206	-	21,197	53,671	7,330	(4,352)	2,978
4430	TULAROSA VILLAGE OF	152,934	3,807	50	85,757	89,614	524	62,847	-	18,272	81,643	13,010	19,079	32,089
4440	WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT	763,362	19,003	251	40,151	59,405	2,614	313,698	-	-	316,312	66,496	53,377	119,873
4450	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	14,557	362	5	21	388	50	5,982	-	14,187	20,219	1,348	(3,566)	(2,218)
4460		1,521,936	37,886	500	176,145	214,531	5,211	625,429	-	107,659	738,299	132,811	179,767	312,578

* 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 6/30/2021

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		2021 Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
	Municipal General	\$ 1,126,667,222	\$ 28,046,708	\$ 370,450	\$ 37,368,719	\$ 65,785,877	\$ 3,857,347	\$ 462,995,529	\$ -	\$ 37,368,719	\$ 504,221,595	\$ 98,527,623	\$ -	\$ 98,527,623
Employer Allocation														
4470	ELDORADO AREA WATER AND SANITATION DISTRICT REGIONAL EMERG. DISPATCH AUTH.	259,438	6,458	85	50,688	57,231	888	106,614	-	32,352	139,854	22,296	6,152	28,448
4480	(EDDY COUNTY CCA)	970,252	24,153	319	22,897	47,369	3,322	398,718	-	166,277	568,317	83,669	(41,060)	42,609
4490	TAOS SKI VALLEY	720,143	17,927	237	19,359	37,523	2,466	295,937	-	24,946	323,349	62,061	16,362	78,423
4500	ANTHONY CITY OF CAMINO REAL REGIONAL UTILITY	641,592	15,971	211	54,451	70,633	2,197	263,657	-	49,869	315,723	55,530	40,543	96,073
4510	AUTHORITY	579,186	14,418	190	2,487	17,095	1,983	238,012	-	32,353	272,348	50,705	(14,662)	36,043
4520	SPRINGER HOUSING AUTHORITY	175,816	4,377	58	17,103	21,538	602	72,251	-	12	72,865	15,429	6,654	22,083
4530	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC.	55,928	1,392	18	1,874	3,284	191	22,983	-	1,860	25,034	3,665	(339)	3,326
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC. ALBUQUERQUE HOUSING	1,154,372	28,736	380	222,050	251,166	3,952	474,380	-	1,867	480,199	101,606	131,074	232,680
4560	AUTHORITY MID-REGION COUNCIL OF GOVERNMENTS	3,628,725	90,332	1,193	381,635	473,160	12,424	1,491,197	-	38,622	1,542,243	316,944	35,467	352,411
4570	A M A F C A	8,463,783	210,693	2,783	515,146	728,622	28,977	3,478,129	-	-	3,507,106	740,416	352,341	1,092,757
4580	CITY OF RIO COMMUNITIES	1,795,254	44,690	590	354	45,634	6,146	737,747	-	82,637	826,530	156,843	(37,242)	119,601
4590	ROUNDING	228,882	5,698	75	232,250	238,023	784	94,057	-	-	94,841	20,016	84,453	104,469
		-	-	-	-	-	-	-	-	-	-	9,635	(10,114)	(479)
	TOTAL	\$ 1,126,667,222	\$ 28,046,708	\$ 370,450	\$ 37,368,719	\$ 65,785,877	\$ 3,857,347	\$ 462,995,529	\$ -	\$ 37,368,719	\$ 504,221,595	\$ 98,527,623	\$ -	\$ 98,527,623

* 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 6/30/2021

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		2021 Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
	Municipal Police	\$ 517,161,345	\$ 39,098,241	\$ 201,372	\$ 20,328,317	\$ 59,627,930	\$ -	\$ 187,464,142	\$ -	\$ 20,328,317	\$ 207,792,459	\$ 70,327,731	\$ -	\$ 70,327,731
Employer Allocation														
2710	SANTA ROSA CITY OF	694,956	52,540	271	139,637	192,448	-	251,913	-	133,780	385,693	94,664	(6,361)	88,303
2720	SILVER CITY TOWN OF	3,252,490	245,894	1,266	551	247,711	-	1,178,985	-	1,361,594	442,779	(64,284)	378,495	
2730	SOCORRO CITY OF	1,378,788	104,239	537	3,227	108,003	-	499,792	-	114,567	614,359	187,321	(51,526)	135,795
2750	SPRINGER TOWN OF	57,581	4,353	22	11,159	15,534	-	20,872	-	54,451	75,323	7,768	(19,622)	(11,854)
2760	T OR C CITY OF	1,286,273	97,244	501	156,995	254,740	-	466,258	-	156,606	622,864	174,780	(33,733)	141,047
2770	TAOS TOWN OF	2,101,501	158,877	818	317	160,012	-	761,766	-	341,243	1,103,009	285,751	(151,063)	134,688
2780	TEXICO CITY OF	158,867	12,011	62	19,226	31,299	-	57,587	-	9,649	67,236	21,190	6,909	28,099
2810	TUCUMCARI CITY OF	1,150,446	86,976	448	5,781	93,205	-	417,021	-	165,079	582,100	156,499	(4,050)	152,449
2850	EUNICE CITY OF	1,428,472	107,995	556	254,393	362,944	-	517,802	-	-	517,802	194,009	120,352	314,361
2880	MELROSE VILLAGE OF	-	-	-	-	-	-	-	-	-	-	-	-	0
2900	ANGEL FIRE VILLAGE OF	606,310	45,838	236	18,272	64,346	-	219,779	-	5,894	225,673	82,198	20,037	102,235
2950	SUNLAND PARK CITY OF	1,843,928	139,404	718	35,831	175,953	-	668,400	-	158,873	827,273	251,153	13,848	265,001
2960	HAGERMAN TOWN OF	458,019	34,627	178	33,248	68,053	-	166,026	-	101	166,127	62,238	7,074	69,312
2980	ARTESIA CITY OF	3,469,242	262,280	1,351	-	263,631	-	1,257,554	-	628,191	1,885,745	471,897	(338,929)	132,968
3010	BERNALILLO COUNTY	50,600,566	3,825,485	19,703	1,877,017	5,722,205	-	18,342,035	-	-	18,342,035	6,880,966	1,547,534	8,428,500
3020	CATRON COUNTY	770,224	58,230	300	111,347	169,877	-	279,196	-	81,591	360,787	104,943	3,649	108,592
3030	CHAVES COUNTY	4,116,216	311,193	1,603	-	312,796	-	1,492,074	-	127,169	1,619,243	559,420	(165,853)	393,567
3040	CIBOLA COUNTY	1,626,772	122,987	633	66,644	190,264	-	589,683	-	48,451	638,134	221,080	(49,134)	171,946
3050	COLFAX COUNTY	1,070,095	80,901	417	29,958	111,276	-	387,895	-	87,425	475,320	146,047	(17,751)	128,296
3060	CURRY COUNTY	1,418,056	107,207	552	249	108,008	-	514,026	-	232,527	746,553	192,881	(162,097)	30,784
3070	DE BACA COUNTY	374,280	28,296	146	65,518	93,960	-	135,672	-	1,147	136,819	51,124	3,104	54,228
3090	DONA ANA COUNTY	17,271,136	1,305,726	6,725	959,970	2,272,421	-	6,260,558	-	580,564	6,841,122	2,348,728	333,242	2,681,970
3100	EDDY COUNTY	9,239,506	698,522	3,598	839,614	1,541,734	-	3,349,199	-	163	3,349,362	1,256,539	384,507	1,641,046
3110	GRANT COUNTY	3,936,306	297,591	1,533	287,315	586,439	-	1,426,859	-	97,704	1,524,563	535,076	(19,651)	515,425
3120	GUADALUPE COUNTY	564,952	42,711	220	807	43,738	-	204,788	-	42,468	247,256	76,405	(12,829)	63,576
3130	HARDING COUNTY	150,411	11,371	59	1,352	12,782	-	54,522	-	10,519	65,041	20,518	(8,092)	12,426
3140	HIDALGO COUNTY	746,166	56,411	291	78,023	134,725	-	270,475	-	17,099	287,574	101,665	1,647	103,312
3150	LEA COUNTY	11,366,069	859,293	4,426	1,339,049	2,202,768	-	4,120,049	-	-	4,120,049	1,545,911	1,041,831	2,587,742
3160	LINCOLN COUNTY	2,556,163	193,250	995	143,107	337,352	-	926,575	-	152,891	1,079,466	347,604	(120,862)	226,742
3170	LOS ALAMOS COUNTY	5,778,471	436,862	2,250	254,003	693,115	-	2,094,619	-	137,914	2,232,533	785,721	(11,902)	773,819
3180	LUNA COUNTY	2,697,203	203,913	1,050	155,360	360,323	-	977,700	-	238,920	1,216,620	366,765	(171,786)	194,979
3200	MCKINLEY COUNTY	3,822,096	288,957	1,488	369,223	659,668	-	1,385,460	-	60,893	1,446,353	520,068	(32,736)	487,332
3210	MORA COUNTY	308,673	23,336	120	73,691	97,147	-	111,890	-	3,750	115,640	41,795	26,574	68,369
3220	OTERO COUNTY	4,274,985	323,196	1,665	296,405	621,266	-	1,549,626	-	195,575	1,745,201	581,392	(92,065)	489,327
3230	QUAY COUNTY	627,632	47,450	244	13,870	61,564	-	227,508	-	18,937	246,445	85,482	(5,651)	79,831
3240	RIO ARRIBA COUNTY	2,265,736	171,293	882	192,836	365,011	-	821,299	-	120,152	941,451	308,116	(55,694)	252,422
3250	ROOSEVELT COUNTY	1,387,989	104,934	540	301	105,775	-	503,127	-	137,944	641,071	188,454	(42,638)	145,816
3260	SAN JUAN COUNTY	12,630,140	954,859	4,918	1,750	961,527	-	4,578,259	-	863,307	5,441,566	1,717,354	(379,832)	1,337,522
3270	SAN MIGUEL COUNTY	558,302	42,209	217	47,019	89,445	-	202,377	-	1,316	203,693	75,951	3,937	79,888
3280	SANDOVAL COUNTY	6,599,139	498,906	2,570	210,237	711,713	-	2,392,100	-	15,327	2,407,427	897,344	2,642	899,986
3290	SANTA FE COUNTY	11,358,182	858,697	4,423	142,972	1,006,092	-	4,117,191	-	245,517	4,362,708	1,544,953	(54,700)	1,490,253
3300	SIERRA COUNTY	1,163,784	87,984	453	36,505	124,942	-	421,856	-	189,685	611,541	158,092	(64,666)	93,426
3310	SOCORRO COUNTY	954,297	72,146	372	19,945	92,463	-	345,920	-	203,096	549,016	129,627	(47,973)	81,654
3320	TAOS COUNTY	2,785,674	210,602	1,085	426,955	638,642	-	1,009,770	-	42	1,009,812	378,590	200,780	579,370
3330	TORRANCE COUNTY	1,832,489	138,539	714	793,784	933,037	-	664,253	-	2,227	666,480	249,064	292,543	541,607
3340	UNION COUNTY	494,024	37,349	192	96,517	134,058	-	179,077	-	59,226	238,303	67,459	(43,062)	24,397

* 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 6/30/2021

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		2021 Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual 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	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
	Municipal Police	\$ 517,161,345	\$ 39,098,241	\$ 201,372	\$ 20,328,317	\$ 59,627,930	\$ -	\$ 187,464,142	\$ -	\$ 20,328,317	\$ 207,792,459	\$ 70,327,731	\$ -	\$ 70,327,731
Employer Allocation														
3350	VALENCIA COUNTY	4,684,318	354,142	1,824	246,423	602,389	-	1,698,004	-	197,872	1,895,876	637,231	(184,701)	452,530
3490	CORRALES VILLAGE OF	1,117,720	84,501	435	103,099	188,035	-	405,159	-	132,326	537,485	152,189	(53,980)	98,209
4040	LOVING VILLAGE OF	223,646	16,908	87	1,778	18,773	-	81,069	-	157,867	238,936	30,679	(51,961)	(21,282)
4250	RED RIVER TOWN OF	348,106	26,317	136	112,004	138,457	-	126,184	-	80,907	207,091	47,399	(3,823)	43,576
4290	EDGEWOOD TOWN OF	1,224,390	92,566	477	45,519	138,562	-	443,826	-	38,488	482,314	166,733	79,315	246,048
4300	CAPITAN VILLAGE OF	125,665	9,500	49	15,887	25,436	-	45,552	-	24,834	70,386	17,269	(20,301)	(3,032)
4370	LOVINGTON CITY OF	1,658,149	125,359	646	143,451	269,456	-	601,057	-	217,466	818,523	225,238	(19,942)	205,296
4430	CARRIZOZO TOWN OF	91,398	6,910	36	-	6,946	-	33,131	-	96,602	129,733	12,536	(66,497)	(53,961)
4440	TULAROSA VILLAGE OF	292,532	22,116	114	19,986	42,216	-	106,039	-	12,485	118,524	39,438	(1,808)	37,630
4490	TAOS SKI VALLEY	189,752	14,346	74	2,595	17,015	-	68,782	-	8,505	77,287	25,593	7,193	32,786
4500	ANTHONY CITY OF Rounding	477,857	36,127	186	12,704	49,017	-	173,217	-	21,629	194,846	65,048	21,213	86,261
		-	-	-	-	-	-	-	-	-	-	1,941	(3,445)	(1,504)
	TOTAL	\$ 517,161,345	\$ 39,098,241	\$ 201,372	\$ 20,328,317	\$ 59,627,930	\$ -	\$ 187,464,142	\$ -	\$ 20,328,317	\$ 207,792,459	\$ 70,327,731	\$ -	\$ 70,327,731

* 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, 2021

	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
	Net Pension Liability/Asset	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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	\$ 3,469,469,415	\$ 278,424,422	\$ 639,180	\$ -	\$ 279,063,602	\$ 26,968,670	\$ 472,810,629	\$ -	\$ -	\$ 499,779,299	\$ 378,326,334
State Police/Corrections	(456,456,637)	2,686,936	65,841	-	2,752,777	11,360,403	120,761,355	-	-	132,121,758	(27,609,613)
Legislative	(16,686,922)	1,917,915	-	-	1,917,915	387,248	3,727,167	110,889	-	4,225,304	147,171
Total State Funded Divisions	2,996,325,856	283,029,273	705,021	-	283,734,294	38,716,321	597,299,151	110,889	-	636,126,361	350,863,892
Total Other PERA Fund Divisions	2,250,853,679	76,239,678	661,573	72,563,749	149,465,000	4,699,834	739,088,432	-	72,563,749	816,352,015	226,938,016
Grand Total for All PERA Fund Divisions	\$ 5,247,179,535	\$ 359,268,951	\$ 1,366,594	\$ 72,563,749	\$ 433,199,294	\$ 43,416,155	\$ 1,336,387,583	\$ 110,889	\$ 72,563,749	\$ 1,452,478,376	\$ 577,801,908

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, 2021**

	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense		
	Net Pension Liability/Asset	Difference Between Expected and Actual Experience	Change of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Employer Pension Expense
<u>Funds</u>									
Judicial	\$ 72,668,517	\$ 3,500,875	\$ 7,820,989	\$ 11,321,864	\$ 1,578,978	\$ 38,763,150	\$ 7,334,343	\$ 47,676,471	\$ 1,656,039
Magistrate	24,364,822	-	-	-	197,707	2,118,418	2,569,253	4,885,378	(6,758,428)
Volunteer Firefighters	(31,592,819)	-	734,161	734,161	6,224,651	1,483,914	6,371,924	14,080,489	(2,199,034)

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, 2021 Annual Comprehensive Financial Report for more in-depth detail of the pension funds administered by PERA at <http://www.nmpera.org>

NOTE 2. Summary of Significant Accounting Policies

Basis of Accounting

For the purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the PERA and additions to deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA, the economic resources measurement focus and accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. For a complete description of significant accounting policies, please refer to the PERA's June 30, 2021 Annual Comprehensive Financial Report.

Multiple-Employer Cost Sharing Fund Contributions

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

NOTES TO THE SCHEDULES

NOTE 2. Summary of Significant Accounting Policies (Continued)

PERA Fund Contribution Rates and Pension Factors in Effect During FY21						
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%	9.42%	17.74%	3.00%	2.50%	90.00%
MUNICIPAL PLANS 1 - 4						
"Municipal Plan 1 (plan open to new employers)"	7.00%	8.50%	7.65%	2.00%	2.00%	90.00%
"Municipal Plan 2 (plan open to new employers)"	9.15%	10.65%	9.80%	2.50%	2.00%	90.00%
"Municipal Plan 3 (plan closed to new employers 6/95)"	13.15%	14.65%	9.80%	3.00%	2.50%	90.00%
"Municipal Plan 4 (plan closed to new employers 6/00)"	15.65%	17.15%	12.30%	3.00%	2.50%	90.00%
MUNICIPAL POLICE PLANS 1 - 5						
Municipal Police Plan 1	7.00%	8.50%	10.70%	2.00%	2.00%	90.00%
Municipal Police Plan 2	7.00%	8.50%	15.70%	2.50%	2.00%	90.00%
Municipal Police Plan 3	7.00%	8.50%	19.20%	2.50%	2.00%	90.00%
Municipal Police Plan 4	12.35%	13.85%	19.20%	3.00%	2.50%	90.00%
Municipal Police Plan 5	16.30%	17.80%	19.20%	3.50%	3.00%	90.00%
MUNICIPAL FIRE PLANS 1 - 5						
Municipal Fire Plan 1	8.00%	9.50%	11.65%	2.00%	2.00%	90.00%
Municipal Fire Plan 2	8.00%	9.50%	18.15%	2.50%	2.00%	90.00%
Municipal Fire Plan 3	8.00%	9.50%	21.90%	2.50%	2.00%	90.00%
Municipal Fire Plan 4	12.80%	14.30%	21.90%	3.00%	2.50%	90.00%
Municipal Fire Plan 5	16.20%	17.70%	21.90%	3.50%	3.00%	90.00%
MUNICIPAL DETENTION OFFICER PLAN 1						
Municipal Detention Officer Plan 1	16.65%	18.15%	17.30%	3.00%	3.00%	90.00%
STATE POLICE AND ADULT CORRECTIONAL OFFICER PLANS, ETC.						
State Police and Adult Correctional Officer Plan 1	7.60%	9.10%	25.50%	3.00%	3.00%	90.00%
State Plan 3 - Peace Officer	7.42%	8.92%	17.24%	3.00%	3.00%	90.00%
Juvenile Correctional Officer Plan 2	4.78%	6.28%	26.37%	3.00%	3.00%	90.00%

NOTES TO THE SCHEDULES

NOTE 2. Summary of Significant Accounting Policies (Continued)

Refer to Note 1. C. in PERA's June 30, 2021 Annual Comprehensive Financial Report for a description of the PERA's Contribution Rates and Pension Factors for the State Legislative Division, Judicial Retirement Fund, Magistrate Retirement Fund, and Volunteer Firefighters Retirement Fund.

The Schedule of Employer Allocations - State Funded Divisions reflects fiscal year 2021 employer contributions received during the period of July 1, 2020 to June 30, 2021. Only pay period *end dates* that fell within the period of July 1, 2020 to June 30, 2021 are included in the total contributions for that employer. Regular and adjustment contributions that applied to fiscal year 2021 are included in the total contribution amounts. In the event that an employer is behind in reporting to PERA its required contributions, an estimate (receivable) has been used to project the unremitted employer contributions. This allows for fair and consistent measurement of contributions amongst the total population. This methodology is used each year in determining the percentages to be allocated amongst all participating employers.

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

Municipal Divisions within the PERA Fund

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

- Unique employer code and employer name
- Each employer's contributions for the time period July 1, 2020 to June 30, 2021
- The employer's proportionate share of the total net pension liability (as of June 30, 2021), 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 six 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, 2021 Annual Comprehensive Financial Report for the PERA Fund

Refer to Note 12 and the Required Supplementary Information (RSI) in PERA's June 30, 2021 Annual Comprehensive Financial Report for further detailed information.

The components of net pension liability of the PERA fund, as of June 30, 2021, are as follows:

PERA FUND	
Total Pension Liability	\$ 23,061,127,815
Plan Net Position	17,813,948,280
Net Pension Liability	\$ 5,247,179,535
Ratio of Fiduciary Net Position of Total Pension Liability	77.25%

The total pension liability, net pension liability, and certain sensitivity information are based on an actuarial valuation performed as of June 30, 2020. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2021. These assumptions were adopted by the Board for use in the June 30, 2021 actuarial valuation.

Refer to Note 12. *Summary of Actuarial Methods and Assumptions* in PERA's June 30, 2021 Annual Comprehensive Financial Report for more in-depth detail of the actuarial methods and assumptions, by fund at <http://www.nmpera.org>.

NOTES TO THE SCHEDULES

NOTE 3. Relationship to PERA’s June 30, 2021 Annual Comprehensive Financial Report for the PERA Fund (Continued)

PERA Fund Long-Term Expected Rate of Return

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

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

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

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

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

	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
Net Pension Liability	\$8,069,507,883	\$5,247,179,535	\$2,909,421,667

NOTES TO THE SCHEDULES

NOTE 3. Relationship to PERA’s June 30, 2021 Annual Comprehensive Financial Report for the PERA Fund (Continued)

Information for PERA Fund Employers

PERA Fund’s Schedule of Employer Allocations and Pension Amounts has been presented for fiscal year ended June 30, 2021 and has been presented in three parts to enable employers to address their individual facts and circumstances. Information found in this report should be used for fiscal year ends between July 1, 2020 and June 30, 2021 governmental employer reporting. The Schedule of Employer Allocations presents employer contributions by employer and their fiscal year 2021 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, 2020, the actuarial valuation date.

Membership Data PERA Fund	
Inactive Members or Their Beneficiaries Currently Receiving Benefits	41,891
Inactive Members Entitled to But Not Yet Receiving Benefits	20,955
Active Plan Members	48,818
TOTAL	111,664

Additional information regarding GASB 67 disclosures for the Judicial Retirement, Magistrate Retirement and Volunteer Firefighter Funds can be located in PERA’s June 30, 2021 Annual Comprehensive 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
2021	3.75	3.05	2.09	8.57
2020	3.78	3.36	2.26	8.70
2019	3.91	3.06	1.83	7.85
2018	4.01	3.12	2.02	6.57
2017	3.87	3.22	2.15	6.72
2016	4.09	3.33	2.11	6.68
2015	4.23	3.34	1.84	3.51
2014	5.02	3.54	1.66	3.42

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

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

Investment experience also results in deferred outflows or inflows.

NOTES TO THE SCHEDULES

NOTE 4. Other Financial Information and Schedules (Continued)

Pension Expense- PERA Divisions							
For the Fiscal Year Ended June 30, 2021							
	State General Fund	State Police Fund	Municipal General Fund	Municipal Police Fund	Municipal Fire Fund	Legislative Fund	Total PERA
Service Cost	\$ 154,670,256	\$ 25,393,520	\$ 137,010,233	\$ 54,031,859	\$ 37,342,448	\$ 793,547	\$ 409,241,863
Interest on the total pension liability	660,423,939	74,451,978	496,150,886	202,206,016	120,662,191	2,176,106	1,556,071,116
Current-period benefit changes	—	—	—	—	—	—	—
Expensed portion of current-period difference between expected and actual experience in the total pension liability	81,158,895	(1,824,924)	(1,402,672)	4,788,898	(306,359)	346,657	82,760,495
Expensed portion of current-period changes of assumptions	—	—	—	—	—	—	—
Member contributions	(100,047,457)	(9,483,972)	(127,503,835)	(45,718,725)	(26,686,709)	(111,200)	(309,551,898)
Projected earnings on plan investments	(380,081,949)	(89,122,523)	(357,376,639)	(143,216,353)	(67,901,833)	(2,921,907)	(1,040,621,204)
Expensed portion of current-period differences between actual and projected earnings on plan investments	(199,330,016)	(48,202,806)	(189,977,006)	(76,449,988)	(36,202,647)	(1,541,433)	(551,703,896)
Administrative expense	4,613,496	1,106,272	4,380,530	1,760,614	833,841	35,645	12,730,398
Other	(721,426)	(172,991)	(684,996)	(275,312)	(130,390)	(5,574)	(1,990,689)
Recognition of beginning deferred outflows of resources as pension expense	224,161,879	35,045,522	170,877,411	86,283,040	36,660,176	2,550,278	555,578,306
Recognition of beginning deferred inflows of resources as pension expense	(66,521,283)	(14,799,689)	(32,946,289)	(13,082,318)	(6,188,056)	(1,174,948)	(134,712,583)
Pension expense	\$ 378,326,334	\$ (27,609,613)	\$ 98,527,623	\$ 70,327,731	\$ 58,082,662	\$ 147,171	\$ 577,801,908

NOTES TO THE SCHEDULES

NOTE 4. Other Financial Information and Schedules (Continued)

Pension Expense - Single Employer Plans For the Fiscal Year Ended June 30, 2021			
	Judicial Fund	Magistrate Fund	Volunteer Firefighters Fund
Service Cost	\$ 6,280,946	\$ 1,257,756	\$ 2,040,378
Interest on the total pension liability	9,423,866	4,092,348	3,663,151
Current-period benefit changes	—	—	—
Expensed portion of current-period difference between expected and actual experience in the total pension liability	1,636,771	(45,658)	(201,256)
Expensed portion of current-period changes of assumptions	(18,908,854)	—	—
Member contributions	(1,838,186)	(651,699)	—
Projected earnings on plan investments	(5,966,580)	(2,058,002)	(4,915,714)
Expensed portion of current-period differences between actual and projected earnings on plan investments	(3,107,035)	(1,080,903)	(2,606,835)
Administrative expense	70,969	24,759	60,201
Other	—	—	(125)
Recognition of beginning deferred outflows of resources as pension expense	15,952,852	629,054	1,952,826
Recognition of beginning deferred inflows of resources as pension expense	(1,888,710)	(8,926,083)	(2,191,660)
Pension expense	\$ 1,656,039	\$ (6,758,428)	\$ (2,199,034)

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, 2021. 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.

NOTES TO THE SCHEDULES

NOTE 4. Other Financial Information and Schedules (Continued)

PERA Fund					
Collective Deferred Outflows of Resources and Deferred Inflows of Resources as of June 30, 2021					
	Year of Deferral	Beginning of Year Balance	Additions	Deductions	End of Year Balance
Deferred Outflows of Resources:					
Difference between expected actual experience	2018	\$ 28,640,763	\$ —	\$ 28,357,192	\$ 283,571
	2019	43,534,601	—	22,792,985	20,741,616
	2020	157,638,534	—	56,704,509	100,934,026
	2021	—	323,604,189	86,294,450	237,309,738
		<u>\$ 229,813,898</u>	<u>\$ 323,604,189</u>	<u>\$ 194,149,136</u>	<u>\$ 359,268,951</u>
Changes in Assumptions	2018	\$ 138,025,350	\$ —	\$ 136,658,756	\$ 1,366,594
		<u>\$ 138,025,350</u>	<u>\$ —</u>	<u>\$ 136,658,756</u>	<u>\$ 1,366,594</u>
Total Deferred Outflows of Resources		<u>\$ 367,839,248</u>	<u>\$ 323,604,189</u>	<u>\$ 330,807,892</u>	<u>\$ 360,635,545</u>
Deferred Inflows of Resources					
Difference between expected actual experience	2019	\$ (69,915,507)	\$ —	\$ (36,604,977)	\$ (33,310,530)
	2020	(604,804)	—	(217,555)	(387,249)
	2021	—	(13,252,331)	(3,533,955)	(9,718,376)
		<u>\$ (70,520,311)</u>	<u>\$ (13,252,331)</u>	<u>\$ (40,356,487)</u>	<u>\$ (43,416,155)</u>
Difference between projected and actual on pension plan investment	2017	\$ (97,209,846)	\$ —	\$ (97,209,846)	\$ —
	2018	33,955,875	—	16,977,935	16,977,940
	2019	86,432,130	—	28,810,708	57,621,422
	2020	1,061,104,859	—	265,276,216	795,828,643
	2021	—	(2,758,519,484)	(551,703,896)	(2,206,815,588)
		<u>\$1,084,283,018</u>	<u>\$ (2,758,519,484)</u>	<u>\$ (337,848,883)</u>	<u>(1,336,387,583)</u>
Changes in Assumptions	2018	\$ (627,604)	\$ —	\$ (621,392)	\$ (6,212)
	2020	(163,485)	—	(58,808)	(104,677)
		<u>\$ (791,089)</u>	<u>\$ —</u>	<u>\$ (680,200)</u>	<u>\$ (110,889)</u>
Total Deferred Inflows of Resources		<u>\$ 1,012,971,618</u>	<u>\$ (2,771,771,815)</u>	<u>\$ (378,885,570)</u>	<u>\$ (1,379,914,627)</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, 2021					
	<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	\$ 2,570,383	\$ —	\$ 2,424,890	\$ 145,493
	2021	—	4,992,153	1,636,771	3,355,382
		<u>\$ 2,570,383</u>	<u>\$ 4,992,153</u>	<u>\$ 4,061,661</u>	<u>\$ 3,500,875</u>
Changes in Assumptions	2019	\$ 6,593,119	\$ —	\$ 6,219,923	\$ 373,196
	2020	12,924,112	—	5,476,319	7,447,793
		<u>\$ 19,517,231</u>	<u>\$ —</u>	<u>\$ 11,696,242</u>	<u>\$ 7,820,989</u>
Total Deferred Outflows of Resources		<u>\$ 22,087,614</u>	<u>\$ 4,992,153</u>	<u>\$ 15,757,903</u>	<u>\$ 11,321,864</u>
Deferred Inflows of Resources					
Difference between expected actual experience	2018	\$ (52,249)	\$ —	\$ (52,249)	\$ —
	2020	(2,739,991)	—	(1,161,013)	(1,578,978)
		<u>\$ (2,792,240)</u>	<u>\$ —</u>	<u>\$ (1,213,262)</u>	<u>\$ (1,578,978)</u>
Difference between expected actual experience	2017	\$ (564,230)	\$ —	\$ (564,230)	\$ —
	2018	219,567	—	109,785	109,782
	2020	545,383	—	181,793	363,590
		6,160,566	—	1,540,142	4,620,424
	2021	—	(15,535,174)	(3,107,035)	(12,428,139)
		<u>\$ 6,361,286</u>	<u>\$ (15,535,174)</u>	<u>\$ (1,839,545)</u>	<u>\$ (7,334,343)</u>
Changes in Assumptions	2018	\$ (111,217)	\$ —	\$ (111,217)	\$ —
	2021	—	(57,672,004)	(18,908,854)	(38,763,150)
		<u>\$ (111,217)</u>	<u>\$ (57,672,004)</u>	<u>\$ (19,020,071)</u>	<u>\$ (38,763,150)</u>
Total Deferred Inflows of Resources		<u>\$ 3,457,829</u>	<u>\$ (73,207,178)</u>	<u>\$ (22,072,878)</u>	<u>\$ (47,676,471)</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, 2021					
	<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:					
Total Deferred Outflows of Resources		\$ —	\$ —	\$ —	\$ —
Deferred Inflows of Resources					
Difference between expected actual experience	2020	\$ (716,937)	\$ —	\$ (568,997)	\$ (147,940)
	2021	—	(95,425)	(45,658)	(49,767)
		\$ (716,937)	\$ (95,425)	\$ (614,655)	\$ (197,707)
Changes in Assumptions	2017	\$ (209,325)	\$ —	\$ (209,325)	\$ —
	2018	71,354	—	35,676	35,678
	2019	184,345	—	61,448	122,897
	2020	2,127,712	—	531,928	1,595,784
	2021	—	(5,404,515)	(1,080,903)	(4,323,612)
		\$ 2,174,086	\$ (5,404,515)	\$ (661,176)	\$ (2,569,253)
Difference between projected and actual on pension plan investment	2020	\$ (10,266,177)	\$ —	\$ (8,147,759)	\$ (2,118,418)
		\$ (10,266,177)	\$ —	\$ (8,147,759)	\$ (2,118,418)
Total Deferred Inflows of Resources		\$ (8,809,028)	\$ (5,499,940)	\$ (9,423,590)	\$ (4,885,378)

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, 2021					
	<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:					
Changes in Assumptions	2016	\$ 496,926	\$ —	\$ 295,788	\$ 201,138
	2018	740,427	—	207,404	533,023
		<u>\$ 1,237,353</u>	<u>\$ —</u>	<u>\$ 503,192</u>	<u>\$ 734,161</u>
Total Deferred Outflows of Resources		<u>\$ 1,237,353</u>	<u>\$ —</u>	<u>\$ 503,192</u>	<u>\$ 734,161</u>
Deferred Inflows of Resources					
Difference between expected actual experience	2016	\$ (125,334)	\$ —	\$ (74,602)	\$ (50,732)
	2017	(1,660,054)	—	(610,313)	(1,049,741)
	2018	(1,360,381)	—	(381,059)	(979,322)
	2019	(1,172,086)	—	(200,358)	(971,728)
	2020	(1,895,830)	—	(246,212)	(1,649,618)
	2021	—	(1,724,766)	(201,256)	(1,523,510)
		<u>\$ (6,213,685)</u>	<u>\$ (1,724,766)</u>	<u>\$ (1,713,800)</u>	<u>\$ (6,224,651)</u>
Difference between projected and actual on pension plan investment	2017	\$ (433,100)	\$ —	\$ (433,100)	\$ —
	2018	165,442	—	82,720	82,722
	2019	384,141	—	128,049	256,092
	2020	4,955,466	—	1,238,866	3,716,600
	2021	—	(13,034,173)	(2,606,835)	(10,427,338)
		<u>\$ 5,071,949</u>	<u>\$ (13,034,173)</u>	<u>\$ (1,590,300)</u>	<u>\$ (6,371,924)</u>
Changes in Assumptions	2017	\$ (89,790)	\$ —	\$ (33,012)	\$ (56,778)
	2020	(1,640,141)	—	(213,005)	(1,427,136)
		<u>\$ (1,729,931)</u>	<u>\$ —</u>	<u>\$ (246,017)</u>	<u>\$ (1,483,914)</u>
Total Deferred Inflows of Resources		<u>\$ (2,871,667)</u>	<u>\$ (14,758,939)</u>	<u>\$ (3,550,117)</u>	<u>\$ (14,080,489)</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 6/30/21

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		2021 Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	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	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
PERA Total		\$ 5,247,179,535	\$ 359,268,951	\$ 1,366,594	\$ 72,563,749	\$ 433,199,294	\$ 43,416,155	\$ 1,336,387,583	\$ 110,889	\$ 72,563,749	\$ 1,452,482,438	\$ 577,801,908	\$ -	\$ 577,801,908
Employer Allocation														
4090	BAYARD HOUSING AUTHORITY CLOVIS CITY OF HOUSING	161,812	4,028	53	9,115	13,196	554	66,495	-	-	67,049	15,093	9,441	24,534
4100	AUTHORITY	482,304	12,006	159	64	12,229	1,651	198,199	-	32,630	232,480	42,090	(13,410)	28,680
4110	CUBA HOUSING AUTHORITY	72,005	1,792	24	29,563	31,379	247	29,590	-	84	29,921	5,999	8,976	14,975
4130	FT. SUMNER VILLAGE OF HOUSING A GALLUP CITY OF HOUSING	123,021	3,062	40	627	3,729	421	50,554	-	10,189	61,164	10,475	(3,016)	7,459
4140	AUTHORITY	667,776	16,623	220	62,785	79,628	2,286	274,417	-	104	276,807	58,164	18,947	77,111
4150	AUTHORITY	1,372,776	34,173	451	217,852	252,476	4,700	564,132	-	23,193	592,025	120,980	73,321	194,301
4160	AUTHORITY	-	-	-	40	40	-	-	-	91,347	91,347	(207)	(41,446)	(41,653)
4170	AUTHORITY	223,677	5,568	74	18,640	24,282	766	91,919	-	201,748	294,433	18,550	(55,137)	(36,587)
4180	AUTHORITY	1,138,148	28,333	374	147,853	176,560	3,897	467,713	-	35,396	507,006	99,484	45,323	144,807
4200	AUTHORITY	43,557	1,084	14	299	1,397	149	17,899	-	1,011	19,059	4,616	(161)	4,455
4215	AUTHORITY	1,274,351	31,723	419	766,153	798,295	4,363	523,685	-	138,340	666,388	110,991	179,834	290,825
4245	PERALTA TOWN OF	264,418	6,582	87	29,094	35,763	905	108,661	-	4,358	113,924	23,351	36,139	59,490
4250	RED RIVER TOWN OF	1,997,391	64,552	627	112,304	177,483	5,067	728,524	-	313,791	1,047,382	193,162	(100,179)	92,983
4260	AUTHORITY	1,808,650	45,024	595	68,528	114,147	6,192	743,251	-	96,821	846,264	158,129	28,798	186,927
4270	MANAGEMENT	2,178,118	54,221	716	72,678	127,615	7,457	895,082	-	78,625	981,164	189,526	14,723	204,249
4290	EDGEWOOD TOWN OF	2,264,033	118,446	819	85,560	204,825	3,559	871,060	-	103,381	978,000	257,213	122,241	379,454
4300	CAPITAN VILLAGE OF	125,665	9,500	49	15,887	25,436	-	45,552	-	24,834	70,386	17,269	(20,301)	(3,032)
4310	AUTHORITY	1,870,989	46,575	615	78,161	125,351	6,406	768,869	-	130,740	906,015	163,939	5,609	169,548
4320	AUTHORITY	184,210	4,586	61	20,215	24,862	631	75,700	-	24,580	100,911	16,313	5,904	22,217
4330	DISTRICT	40,154	1,000	13	15,357	16,370	137	16,501	-	9,955	26,593	2,388	(672)	1,716
4340	CARLSBAD IRRIGATION DISTRICT	923,597	22,992	304	58,318	81,614	3,162	379,545	-	13,971	396,678	80,963	31,953	112,916
4350	COLUMBUS VILLAGE OF	555,413	13,826	183	69,131	83,140	1,902	228,243	-	-	230,145	47,864	61,589	109,453
4370	LOWINGTON CITY OF	7,464,321	230,512	1,837	301,088	533,437	11,789	1,934,289	-	914,761	2,860,839	766,771	(177,015)	589,756
4380	COUNTY WATER AUTHORITY	41,794,768	1,040,419	13,742	486,941	1,541,102	143,092	17,175,250	-	405,528	17,723,870	3,654,914	(79,176)	3,575,738
4390	SAN JUAN WATER COMMISSION	356,241	8,868	117	37,789	46,774	1,220	146,394	-	622	148,236	31,700	21,320	53,020
4400	CONS. & SEWAGE WORKS	275,808	6,866	91	25,939	32,896	944	113,341	-	184	114,469	23,675	(6,697)	16,978
4410	CONSERVATION DIST.	-	-	-	-	-	-	-	-	-	-	-	-	-
4420	CONSERVATION DIST.	78,371	1,951	26	75	2,052	268	32,206	-	21,197	53,671	7,330	(4,352)	2,978
4430	CARRIZOZO TOWN OF	244,332	10,717	86	85,757	96,560	524	95,978	-	114,874	211,376	25,546	(47,418)	(21,872)
4440	TULAROSA VILLAGE OF	1,055,894	41,119	365	60,137	101,621	2,614	419,737	-	12,485	434,836	105,934	51,569	157,503
4450	CONSERVATION DISTRICT	14,557	362	5	21	388	50	5,982	-	14,187	20,219	1,348	(3,566)	(2,218)
4460	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	1,521,936	37,886	500	176,145	214,531	5,211	625,429	-	107,659	738,299	132,811	179,767	312,578
4470	ELDORADO AREA WATER AND SANITATION DISTRICT	259,438	6,458	85	50,688	57,231	888	106,614	-	32,352	139,854	22,296	6,152	28,448
4480	AUTH. (EDDY COUNTY CCA)	970,252	24,153	319	22,897	47,369	3,322	398,718	-	166,277	568,317	83,669	(41,060)	42,609
4490	TAOS SKI VALLEY	909,895	32,273	311	21,954	54,538	2,466	364,719	-	33,451	400,636	87,654	23,555	111,209
4500	ANTHONY CITY OF	1,119,449	52,098	397	67,155	119,650	2,197	436,874	-	71,498	510,569	120,578	61,756	182,334
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY	579,186	14,418	190	2,487	17,095	1,983	238,012	-	32,353	272,348	50,705	(14,662)	36,043

*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 6/30/21

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		2021 Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
PERA Total		\$ 5,247,179,535	\$ 359,268,951	\$ 1,366,594	\$ 72,563,749	\$ 433,199,294	\$ 43,416,155	\$ 1,336,387,583	\$ 110,889	\$ 72,563,749	\$ 1,452,482,438	\$ 577,801,908	\$ -	\$ 577,801,908
Employer Allocation														
4520	SPRINGER HOUSING AUTHORITY	175,816	4,377	58	17,103	21,538	602	72,251	-	12	72,865	15,429	6,654	22,083
4530	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC. DONA ANA MUTUAL DOMESTIC	55,928	1,392	18	1,874	3,284	191	22,983	-	1,860	25,034	3,665	(339)	3,326
4550	WATER CONSUMERS ASSOC. ALBUQUERQUE HOUSING	1,154,372	28,736	380	222,050	251,166	3,952	474,380	-	1,867	480,199	101,606	131,074	232,680
4560	AUTHORITY MID-REGION COUNCIL OF	3,628,725	90,332	1,193	381,635	473,160	12,424	1,491,197	-	38,622	1,542,243	316,944	35,467	352,411
4570	GOVERNMENTS	8,463,783	210,693	2,783	515,146	728,622	28,977	3,478,129	-	-	3,507,106	740,416	352,341	1,092,757
4580	A M A F C A	1,795,254	44,690	590	354	45,634	6,146	737,747	-	82,637	826,530	156,843	(37,242)	119,601
4590	CITY OF RIO COMMUNITIES	228,882	5,698	75	232,250	238,023	784	94,057	-	-	94,841	20,016	84,453	104,469
	Rounding	-	-	-	-	-	-	-	-	-	-	10,061	(13,562)	(3,501)
TOTAL		\$ 5,247,179,535	\$ 359,268,951	\$ 1,366,594	\$ 72,563,749	\$ 433,199,294	\$ 43,416,155	\$ 1,336,387,583	\$ 110,889	\$ 72,563,749	\$ 1,452,478,376	\$ 577,801,908	\$ -	\$ 577,801,908
<i>State Funded Division</i>														
	State General	\$ 3,469,469,415	\$ 278,424,422	\$ 639,180	\$ -	\$ 279,063,602	\$ 26,968,670	\$ 472,810,629	\$ -	\$ -	\$ 499,779,299	\$ 378,326,334	\$ -	\$ 378,326,334
	State Police/Corrections	(456,456,637)	2,686,936	65,841	-	2,752,777	11,360,403	120,761,355	-	-	132,121,758	(27,609,613)	-	(27,609,613)
	Legislative	(16,686,922)	1,917,915	-	-	1,917,915	387,248	3,727,167	110,889	-	4,225,304	147,171	-	147,171
	Total State Funded Division	\$ 2,996,325,856	\$ 283,029,273	\$ 705,021	\$ -	\$ 283,734,294	\$ 38,716,321	\$ 597,299,151	\$ 110,889	\$ -	\$ 636,126,361	\$ 350,863,892	\$ -	\$ 350,863,892
<i>Other PERA Divisions</i>														
	Municipal General	\$ 1,126,667,222	\$ 28,046,708	\$ 370,450	\$ 37,368,719	\$ 65,785,877	\$ 3,857,347	\$ 462,995,529	\$ -	\$ 37,368,719	\$ 504,221,595	\$ 98,527,623	\$ -	\$ 98,527,623
	Municipal Police	517,161,345	39,098,241	201,372	20,328,317	59,627,930	-	187,464,142	-	20,328,317	207,792,459	70,327,731	-	70,327,731
	Municipal Fire	607,025,112	9,094,729	89,751	14,866,713	24,051,193	842,487	88,628,761	-	14,866,713	104,337,961	58,082,662	-	58,082,662
	Total Other PERA Divisions	\$ 2,250,853,679	\$ 76,239,678	\$ 661,573	\$ 72,563,749	\$ 149,465,000	\$ 4,699,834	\$ 739,088,432	\$ -	\$ 72,563,749	\$ 816,352,015	\$ 226,938,016	\$ -	\$ 226,938,016

*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 6/30/2021

		Discount Rate Sensitivity			Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
Employer Code	Employer	Alloc. %	Net Pension Liability	Net Pension Liability	Year 1	Year 2	Year 3	Year 4	Thereafter
			1% Decrease	1% Increase					
			Discount Rate (6.25%)	Discount Rate (8.25%)					
Municipal General			\$ 2,020,992,992	\$ 384,797,670	\$ (64,234,402)	\$ (83,933,587)	\$ (100,290,724)	\$ (189,977,005)	\$ -
Employer Allocation									
2000	REDI-NET	0.000000%	\$ -	\$ -	\$ (34,239)	\$ (23,757)	\$ -	\$ -	\$ -
2010	ALAMOGORDO CITY OF	0.959803%	19,397,551	3,693,300	(773,360)	(788,591)	(906,092)	(1,823,405)	-
2020	ALBUQUERQUE CITY OF (REGULAR)	19.496192%	394,016,673	75,020,891	(6,824,047)	(14,524,505)	(19,139,391)	(37,038,284)	-
2030	ARCH HURLEY CONSERVANCY DIST	0.041541%	839,541	159,849	(49,472)	(53,741)	(46,023)	(78,918)	-
2040	AZTEC CITY OF	0.334825%	6,766,790	1,288,399	(305,046)	(296,331)	(348,251)	(636,091)	-
2050	BAYARD CITY OF	0.066419%	1,342,323	255,579	(87,147)	(64,731)	(75,940)	(126,181)	-
2060	BELEN CITY OF	0.321601%	6,499,534	1,237,513	(2,971)	(107,598)	(181,227)	(610,968)	-
2080	BERNALILLO TOWN OF	0.260832%	5,271,396	1,003,675	(110,548)	(177,039)	(245,818)	(495,521)	-
2090	BLOOMFIELD CITY OF	0.212691%	4,298,470	818,430	(264,957)	(216,502)	(254,047)	(404,064)	-
2100	BOSQUE FARMS VILLAGE OF	0.067053%	1,355,136	258,018	(48,092)	(56,490)	(69,938)	(127,385)	-
2110	CARLSBAD CITY OF	1.916454%	38,731,401	7,374,470	(1,346,472)	(1,554,908)	(1,800,599)	(3,640,822)	-
2120	CARLSBAD SOIL AND WATER CONS DIST	0.012823%	259,152	49,343	6,893	(53)	(11,552)	(24,361)	-
2130	CHAMA VILLAGE OF	0.048314%	976,423	185,911	(59,553)	(49,690)	(45,085)	(91,785)	-
2140	CIMARRON VILLAGE OF	0.021059%	425,601	81,035	(16,170)	(34,154)	(36,211)	(40,007)	-
2150	CLAUNCH PINTO SOIL AND WATER CONS DIST	0.005905%	119,340	22,722	(4,050)	(5,393)	(5,944)	(11,218)	-
2160	CLAYTON TOWN OF	0.114437%	2,312,764	440,351	(129,481)	(145,530)	(125,458)	(217,404)	-
2170	CLOUDCROFT VILLAGE OF	0.050324%	1,017,045	193,646	5,905	(17,935)	(44,425)	(95,604)	-
2180	CLOVIS CITY OF	0.173610%	3,508,646	668,047	29,131	18,116	(72,410)	(329,819)	-
2190	CUBA VILLAGE OF	0.035794%	723,394	137,734	(22,982)	(31,909)	(37,333)	(68,000)	-
2200	CUBA SOIL AND WATER CONS DIST	0.004496%	90,864	17,301	(5,727)	(7,809)	(9,748)	(8,541)	-
2210	DEMING CITY OF	0.366405%	7,405,019	1,409,918	(374,305)	(328,797)	(379,236)	(696,085)	-
2220	DES MOINES VILLAGE OF	0.000000%	-	-	(14,603)	(13,407)	(8,520)	-	-
2230	DEXTER TOWN OF	0.030545%	617,312	117,536	(36,976)	(33,706)	(28,880)	(58,028)	-
2240	EAST RIO ARRIBA SOIL AND WATER CONS. DIST.	0.009679%	195,612	37,245	10,576	4,721	(7,377)	(18,388)	-
2250	EAST TORRANCE SOIL AND WATER CONS DIST	0.000979%	19,786	3,767	(17,383)	(14,049)	(5,611)	(1,860)	-
2270	ELIDA TOWN OF	0.007024%	141,955	27,028	(5,249)	(5,502)	(7,012)	(13,344)	-
2280	ENCINO VILLAGE OF	0.006253%	126,373	24,061	21,950	18,732	6,429	(11,879)	-
2290	ESPANOLA CITY OF	0.424763%	8,584,430	1,634,478	(344,873)	(433,106)	(474,039)	(806,952)	-
2300	ESTANCIA TOWN OF	0.040976%	828,122	157,675	(13,092)	(8,134)	(20,048)	(77,845)	-
2310	FARMINGTON CITY OF	3.058974%	61,821,650	11,770,861	(2,476,620)	(3,251,639)	(3,311,528)	(5,811,347)	-
2320	FT SUMNER VILLAGE OF	0.048540%	980,990	186,781	(59,215)	(60,719)	(45,218)	(92,215)	-
2330	GALLUP CITY OF	0.972361%	19,651,348	3,741,622	(1,275,405)	(1,315,557)	(1,152,396)	(1,847,262)	-
2340	GRADY VILLAGE OF	0.006187%	125,039	23,807	3,292	2,396	(2,121)	(11,754)	-
2350	GRANTS CITY OF	0.281182%	5,682,669	1,081,982	(242,620)	(229,214)	(311,830)	(534,181)	-
2360	HATCH VILLAGE OF	0.066417%	1,342,283	255,571	(41,051)	(53,765)	(59,395)	(126,177)	-
2370	HOBBS CITY OF	1.696866%	34,293,543	6,529,501	(1,321,814)	(1,304,802)	(1,754,071)	(3,223,655)	-
2375	HURLEY, TOWN OF	0.027434%	554,439	105,565	24,814	(20,218)	(32,838)	(52,118)	-
2380	JAL CITY OF	0.187268%	3,784,673	720,603	285,773	119,267	(70,605)	(355,766)	-
2390	JEMEZ SPRINGS VILLAGE OF	0.017166%	346,924	66,054	(16,314)	(27,096)	(28,488)	(32,611)	-
2400	LAS CRUCES CITY OF	5.319886%	107,514,523	20,470,797	(2,041,672)	(3,862,603)	(5,123,850)	(10,106,560)	-
2410	LAS VEGAS CITY OF	0.714713%	14,444,300	2,750,199	(412,518)	(353,993)	(600,247)	(1,357,790)	-
2420	LOGAN VILLAGE OF	0.043983%	888,893	169,246	(7,950)	(26,731)	(43,886)	(83,558)	-
2430	LORDSBURG CITY OF	0.081876%	1,654,708	315,057	10,679	(53,820)	(91,904)	(155,546)	-
2440	LOS LUNAS VILLAGE OF	0.648103%	13,098,116	2,493,885	(259,585)	(396,818)	(590,207)	(1,231,247)	-
2450	LOS RANCHOS VILLAGE OF	0.070728%	1,429,408	272,160	109,523	(55,848)	(74,064)	(134,367)	-
2460	MAGDALENA VILLAGE OF	0.016441%	332,271	63,265	(22,976)	(25,317)	(17,348)	(31,234)	-
2470	MESILLA TOWN OF	0.042377%	856,436	163,066	(30,686)	(34,723)	(55,076)	(80,507)	-
2480	MID. RIO GRANDE CONS. DIST.	0.994483%	20,098,432	3,826,747	(591,598)	(774,363)	(919,165)	(1,889,289)	-
2490	MILAN VILLAGE OF	0.086524%	1,748,644	332,942	(50,235)	(74,241)	(80,265)	(164,376)	-
2500	MORIARTY CITY OF	0.062829%	1,269,770	241,765	(84,070)	(77,352)	(66,080)	(119,361)	-
2510	MOUNTAINAIR TOWN OF NORTH CENTRAL NEW MEXICO ECONOMIC	0.034621%	699,688	133,221	(7,535)	(15,840)	(26,500)	(65,772)	-
2520	DEVELOPMENT DISTRICT	0.142055%	2,870,922	546,624	(82,802)	(48,122)	(69,814)	(269,872)	-
2530	PECOS VILLAGE OF	0.032818%	663,249	126,283	(27,970)	(49,235)	(40,568)	(62,347)	-
2540	PECOS VALLEY CONS. DISTRICT	0.055677%	1,125,228	214,244	(7,048)	(11,422)	(28,906)	(105,773)	-
2550	PORTALES CITY OF	0.341341%	6,898,478	1,313,472	(180,051)	(263,023)	(314,244)	(648,469)	-
2560	QUESTA VILLAGE OF	0.046286%	935,437	178,107	(12,101)	(31,852)	(41,452)	(87,933)	-
2570	RATON CITY OF	0.222966%	4,506,127	857,968	(205,626)	(207,274)	(268,433)	(423,584)	-
2580	RATON PUBLIC SERVICE	0.087045%	1,759,173	334,947	(78,908)	(102,642)	(93,768)	(165,365)	-
2590	REGION V HOUSING AUTHORITY	0.049999%	1,010,476	192,395	13,291	1,960	(31,699)	(94,987)	-
2600	REGION VI HOUSING AUTHORITY	0.098625%	1,993,204	379,507	38,600	18,625	(71,348)	(187,365)	-
2610	RESERVE VILLAGE OF	0.013808%	279,059	53,133	(10,494)	(10,904)	(12,805)	(26,232)	-
2620	RIO RANCHO CITY OF	1.710511%	34,569,307	6,582,006	(1,925,031)	(1,539,029)	(1,717,766)	(3,249,578)	-

*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 6/30/2021

Employer Code	Employer	Alloc. %	Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
			Discount Rate (6.25%)	Discount Rate (8.25%)	Year 1	Year 2	Year 3	Year 4	Thereafter
			1% Decrease	1% Increase					
	Municipal General		\$ 2,020,992,992	\$ 384,797,670	\$ (64,234,402)	\$ (83,933,587)	\$ (100,290,724)	\$ (189,977,005)	\$ -
Employer Allocation									
3290	SANTA FE COUNTY	3.320794%	67,113,014	12,778,338	(3,258,115)	(3,857,086)	(3,857,750)	(6,308,745)	-
3300	SIERRA COUNTY	0.259331%	5,241,061	997,900	(146,730)	(191,599)	(268,439)	(492,669)	-
3310	SOCORRO COUNTY	0.324046%	6,548,947	1,246,921	(368,195)	(351,883)	(300,696)	(615,613)	-
3320	TAOS COUNTY	1.089157%	22,011,787	4,191,051	(1,185,015)	(1,036,900)	(996,572)	(2,069,148)	-
3330	TORRANCE COUNTY	0.363967%	7,355,748	1,400,537	(101,045)	(152,950)	(311,588)	(691,454)	-
3340	UNION COUNTY	0.134308%	2,714,355	516,814	(98,030)	(83,370)	(106,118)	(255,154)	-
3350	VALENCIA COUNTY	0.763994%	15,440,265	2,939,831	(339,893)	(605,317)	(712,584)	(1,451,413)	-
3360	DE BACA FAMILY PRACTICE CLINIC, INC.	0.179774%	3,633,220	691,766	(210,118)	(213,186)	(226,613)	(341,529)	-
3370	SOUTHWEST SOLID WASTE	0.040390%	816,279	155,420	(38,827)	(45,148)	(47,549)	(76,732)	-
3380	S S C A F C A	0.095796%	1,936,030	368,621	(48,149)	(29,658)	(77,501)	(181,990)	-
3390	CHAVES SOIL AND WATER CONS DIST	0.010778%	231,823	41,473	(1,858)	(4,008)	(8,693)	(20,476)	-
3400	RIO ARriba COUNTY HOUSING AUTHORITY	0.006097%	123,220	23,461	(20,089)	(11,651)	(5,461)	(11,583)	-
3410	TAOS SOIL AND WATER CONSERVATION DIST	0.050458%	1,019,753	194,161	947	(18,412)	(40,741)	(95,859)	-
3420	SIERRA SOIL AND WATER CONSERVATION DIST	0.008036%	162,407	30,922	(8,914)	(9,219)	(6,483)	(15,267)	-
3430	ESTANCIA VALLEY SOLID WASTE AUTHORITY	0.078465%	1,585,772	301,931	(9,167)	(15,541)	(62,739)	(149,065)	-
3440	GREENTREE SOLID WASTE AUTHORITY	0.037469%	757,246	144,180	(30,567)	(29,495)	(47,390)	(71,182)	-
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	0.291438%	5,889,942	1,121,447	(146,627)	(207,897)	(281,427)	(553,665)	-
3460	ELEPHANT BUTTE IRRIGATION DISTRICT	0.427178%	8,633,237	1,643,771	(176,156)	(223,051)	(362,617)	(811,540)	-
3470	SOCORRO SOIL AND WATER DISTRICT	0.011438%	231,161	44,013	(9,948)	(9,931)	(11,423)	(21,730)	-
3480	CIUDAD SOIL AND WATER CONSERVATION	0.010776%	217,782	41,466	12,527	7,834	5,978	(20,472)	-
3490	CORRALES VILLAGE OF	0.120347%	2,432,204	463,092	(18,904)	(71,534)	(105,679)	(228,632)	-
4000	WILLARD VILLAGE OF	0.005617%	113,519	21,614	10,226	(2,155)	(3,901)	(10,671)	-
4010	SOUTH CENTRAL COUNCIL OF GOG	0.044345%	896,209	170,639	(101,177)	(31,725)	(42,262)	(84,245)	-
4015	SOUTH CENTRAL REGIONAL TRANSIT DISTRICT	0.063884%	1,291,091	245,824	188,539	58,417	(10,540)	(121,365)	-
4020	ELEPHANT BUTTE CITY OF	0.038386%	775,778	147,708	(61,261)	(57,987)	(80,822)	(72,925)	-
4030	ANTHONY WATER AND SANITATION DIST.	0.056539%	1,142,649	217,561	(22,328)	(32,851)	(42,352)	(107,411)	-
4040	LOVING VILLAGE OF	0.046320%	936,124	178,238	(20,861)	(42,264)	(42,548)	(87,997)	-
4050	VAUGHN TOWN OF	0.012020%	242,923	46,253	(26,501)	(29,654)	(16,483)	(22,835)	-
4060	EL PRADO WATER AND SANITATION DIST	0.018205%	367,922	70,052	11,137	5,150	(8,411)	(34,585)	-
4070	EDGEWOOD SOIL AND WATER CONSERV DIST	0.011833%	239,144	45,533	(13,313)	(11,270)	(11,811)	(22,480)	-
4090	BAYARD HOUSING AUTHORITY	0.014362%	290,255	55,265	(3,676)	(9,336)	(13,169)	(27,284)	-
4100	CLOVIS CITY OF HOUSING AUTHORITY	0.042808%	865,147	164,724	(46,296)	(44,963)	(47,553)	(81,325)	-
4110	CUBA HOUSING AUTHORITY	0.006391%	129,162	24,592	12,303	3,574	(2,424)	(12,141)	-
4130	FT. SUMNER VILLAGE OF HOUSING AUTH.	0.010919%	220,672	42,016	(10,297)	(12,918)	(13,351)	(20,744)	-
4140	GALLUP CITY OF HOUSING AUTHORITY	0.059270%	1,197,843	228,070	(8,650)	(24,352)	(51,373)	(112,599)	-
4150	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	0.121844%	2,462,459	468,853	(16,636)	(28,361)	(62,722)	(231,476)	-
4160	LORDSBURG CITY HOUSING AUTHORITY	0.000000%	-	-	(44,806)	(34,029)	(12,472)	-	-
4170	RATON CITY OF HOUSING AUTHORITY	0.019853%	401,228	76,394	(72,426)	(85,483)	(75,087)	(37,716)	-
4180	T OR C CITY OF HOUSING AUTHORITY	0.101019%	2,041,587	388,719	(34,082)	(43,221)	(60,957)	(191,913)	-
4200	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	0.003866%	78,132	14,876	(2,972)	(3,154)	(3,906)	(7,345)	-
4215	NORTHERN REGIONAL HOUSING AUTHORITY	0.113108%	2,285,905	435,237	103,295	147,644	95,355	(214,879)	-
4245	PERALTA TOWN OF	0.023469%	474,307	90,308	(6,030)	(8,201)	(19,242)	(44,586)	-
4250	RED RIVER TOWN OF	0.121119%	2,447,807	466,063	(158,899)	(155,606)	(150,133)	(230,098)	-
4260	SANTA FE CITY CIVIC HOUSING AUTHORITY	0.160531%	3,244,320	617,720	(87,315)	(152,577)	(187,461)	(304,972)	-
4270	SANTA FE CITY SOLID WASTE MANAGEMENT	0.193324%	3,907,064	743,906	(109,263)	(162,040)	(215,455)	(367,271)	-
4290	EDGEWOOD TOWN OF	0.092276%	1,864,891	355,076	(43,144)	(101,288)	(110,225)	(175,303)	-
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	0.166064%	3,356,142	639,010	(108,562)	(154,273)	(202,151)	(315,483)	-
4320	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	0.016350%	330,432	62,914	(5,215)	(16,391)	(22,993)	(31,061)	-
4330	POJOAQUE VALLEY IRRIGATION DISTRICT	0.003564%	72,028	13,714	(2,800)	2,995	(4,129)	(6,771)	-
4340	CARLSBAD IRRIGATION DISTRICT	0.081976%	1,656,729	315,442	(31,397)	(44,591)	(83,180)	(155,736)	-
4350	COLUMBUS VILLAGE OF	0.049297%	996,289	189,694	11,625	(20,872)	(44,595)	(93,653)	-
4370	LOVINGTON CITY OF	0.162649%	3,287,125	625,870	(60,736)	(175,702)	(220,508)	(308,996)	-
4380	ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY	3.709593%	74,970,615	14,274,427	(2,455,241)	(3,092,784)	(3,587,655)	(7,047,374)	-
4390	SAN JUAN WATER COMMISSION	0.031619%	639,018	121,669	(5,026)	(11,941)	(24,070)	(60,069)	-
4400	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	0.024480%	494,739	94,198	(4,535)	(12,177)	(18,813)	(46,506)	-
4410	CARRIZOZO SOIL & WATER CONSERVATION DIST.	0.000000%	-	-	-	-	-	-	-
4420	UPPER HONDO SOIL & WATER CONSERVATION DIST.	0.006956%	140,580	26,767	(16,017)	(13,835)	(8,290)	(13,215)	-
4430	CARRIZOZO TOWN OF	0.013574%	274,330	52,232	12,330	11,622	9,647	(25,787)	-

*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 6/30/2021

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	Thereafter
			Discount Rate (6.25%)	Discount Rate (8.25%)					
	Municipal General		\$ 2,020,992,992	\$ 384,797,670	\$ (64,234,402)	\$ (83,933,587)	\$ (100,290,724)	\$ (189,977,005)	\$ -
Employer Allocation									
4440	TULAROSA VILLAGE OF WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT	0.067754%	1,369,304	260,716	(25,430)	(43,429)	(59,376)	(128,717)	-
4450	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	0.001292%	26,111	4,972	(6,760)	(6,435)	(4,537)	(2,455)	-
4460	ELDORADO AREA WATER AND SANITATION DISTRICT	0.135083%	2,730,018	519,796	30,691	(133,167)	(164,903)	(256,627)	-
4470	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA)	0.023027%	465,374	88,607	(24,365)	588	(15,259)	(43,746)	-
4480	TAOS SKI VALLEY	0.086117%	1,740,419	331,376	(110,775)	(118,570)	(128,559)	(163,602)	-
4490	ANTHONY CITY OF	0.063918%	1,291,778	245,955	(38,213)	(55,492)	(70,989)	(121,430)	-
4500	CAMINO REAL REGIONAL UTILITY AUTHORITY	0.056946%	1,150,875	219,127	(27,079)	(40,636)	(69,534)	(108,184)	-
4510	SPRINGER HOUSING AUTHORITY	0.051407%	1,038,932	197,813	(46,085)	(56,234)	(54,849)	(97,661)	-
4520	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC.	0.015605%	315,376	60,048	(1,753)	(7,146)	(12,416)	(29,646)	-
4530	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	0.004964%	100,322	19,101	(3,858)	(4,335)	(4,595)	(9,430)	-
4550	ALBUQUERQUE HOUSING AUTHORITY	0.102459%	2,070,689	394,260	29,544	787	(64,464)	(194,649)	-
4560	MID-REGION COUNCIL OF GOVERNMENTS	0.322076%	6,509,133	1,239,341	(101,929)	(129,868)	(225,955)	(611,870)	-
4570	A M A F C A	0.751223%	15,182,164	2,890,689	(267,920)	(448,849)	(634,106)	(1,427,151)	-
4580	CITY OF RIO COMMUNITIES	0.159342%	3,220,291	613,144	(169,170)	(144,501)	(164,293)	(302,713)	-
4590		0.020315%	410,565	78,172	71,405	67,403	42,967	(38,594)	-
TOTAL		100.000000%	\$ 2,020,992,992	\$ 384,797,670	\$ (64,234,402)	\$ (83,933,587)	\$ (100,290,724)	\$ (189,977,005)	\$ -

*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 6/30/2021

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	Thereafter	
			Discount Rate (6.25%)	Discount Rate (8.25%)						
	Municipal Police		\$ 905,410,716	\$ 199,444,575	\$ (12,431,708)	\$ (22,617,215)	\$ (36,665,616)	\$ (76,449,990)	\$ -	
Employer Allocation										
3170	LOS ALAMOS COUNTY	1.117344%	10,116,552	2,228,482	(173,920)	(170,753)	(340,489)	(854,209)	-	
3180	LUNA COUNTY	0.521540%	4,722,079	1,040,183	(158,548)	(150,240)	(148,877)	(398,717)	-	
3200	MCKINLEY COUNTY	0.739053%	6,691,465	1,474,001	19,455	(18,564)	(222,386)	(565,006)	-	
3210	MORA COUNTY	0.059686%	540,403	119,040	19,929	14,875	(7,845)	(45,630)	-	
3220	OTERO COUNTY	0.826625%	7,484,351	1,648,659	(159,693)	(67,557)	(264,703)	(631,955)	-	
3230	QUAY COUNTY	0.121361%	1,098,815	242,408	(11,027)	(35,368)	(45,699)	(92,780)	-	
3240	RIO ARRIBA COUNTY	0.438110%	3,966,695	873,787	(91,769)	(41,604)	(108,010)	(334,935)	-	
3250	ROOSEVELT COUNTY	0.268386%	2,429,996	535,281	(103,613)	(104,605)	(122,065)	(205,181)	-	
3260	SAN JUAN COUNTY	2.442205%	22,111,986	4,870,845	(842,300)	(864,197)	(906,470)	(1,867,065)	-	
3270	SAN MIGUEL COUNTY	0.107955%	977,436	215,310	10,918	(4,078)	(38,460)	(82,532)	-	
3280	SANDOVAL COUNTY	1.276031%	11,553,321	2,544,975	(92,653)	(210,366)	(417,347)	(975,526)	-	
3290	SANTA FE COUNTY	2.196255%	19,885,128	4,380,311	(428,399)	(482,420)	(766,541)	(1,679,037)	-	
3300	SIERRA COUNTY	0.225033%	2,037,473	448,816	(61,996)	(118,500)	(134,178)	(172,038)	-	
3310	SOCORRO COUNTY	0.184526%	1,670,718	368,027	(85,927)	(106,763)	(122,935)	(141,070)	-	
3320	TAOS COUNTY	0.538647%	4,876,968	1,074,302	134,252	30,146	(123,849)	(411,796)	-	
3330	TORRANCE COUNTY	0.354336%	3,208,196	706,704	249,732	211,290	76,480	(270,890)	-	
3340	UNION COUNTY	0.095526%	864,903	190,521	(16,528)	(5,968)	(8,698)	(73,030)	-	
3350	VALENCIA COUNTY	0.905775%	8,200,984	1,806,519	(199,652)	(107,247)	(294,027)	(692,465)	-	
3490	CORRALES VILLAGE OF	0.216126%	1,956,828	431,052	(70,681)	(62,286)	(51,078)	(165,228)	-	
4040	LOVING VILLAGE OF	0.043245%	391,545	86,250	(82,321)	(75,185)	(29,493)	(33,061)	-	
4250	RED RIVER TOWN OF	0.067311%	609,441	134,248	(15,602)	(7,514)	5,824	(51,459)	-	
4290	EDGEWOOD TOWN OF	0.236752%	2,143,578	472,189	1,353	(67,795)	(96,200)	(180,997)	-	
4300	CAPITAN VILLAGE OF	0.024299%	220,006	48,463	(20,112)	1,037	(7,225)	(18,577)	-	
4370	LOVINGTON CITY OF	0.320625%	2,902,973	639,469	(28,250)	(98,957)	(176,785)	(245,118)	-	
4430	CARRIZOZO TOWN OF	0.017673%	160,013	35,248	(55,225)	(41,706)	(12,439)	(13,511)	-	
4440	TULAROSA VILLAGE OF	0.056565%	512,146	112,816	(9,784)	(4,638)	(18,765)	(43,244)	-	
4490	TAOS SKI VALLEY	0.036691%	332,204	73,178	(6,091)	(10,349)	(15,769)	(28,050)	-	
4500	ANTHONY CITY OF	0.092400%	836,600	184,287	(10,928)	(24,400)	(39,745)	(70,640)	-	
TOTAL			\$ 100.000000%	\$ 905,410,716	\$ 199,444,575	\$ (12,431,708)	\$ (22,617,215)	\$ (36,665,616)	\$ (76,449,990)	\$ -

*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 Fire Division
 As of and for the year ended 6/30/2021

Employer Code	Employer	Alloc. %	Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					Thereafter
			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		
			\$	\$	\$	\$	\$	\$	\$	
	Municipal Fire		\$ 837,983,094	\$ 417,210,109	\$ (10,045,931)	\$ (14,794,262)	\$ (19,243,930)	\$ (36,202,645)	\$ -	
			Employer Allocation							
2010	ALAMOGORDO CITY OF	0.701447%	\$ 5,878,007	\$ 2,926,508	\$ 48,484	\$ (26,509)	\$ (81,288)	\$ (253,942)	\$ -	
2020	ALBUQUERQUE CITY OF (REGULAR)	32.771691%	274,621,230	136,726,810	(2,516,131)	(4,567,459)	(6,468,864)	(11,864,219)	-	
2060	BELEN CITY OF	0.498755%	4,179,483	2,080,856	321,164	294,374	194,050	(180,563)	-	
2080	BERNALILLO TOWN OF	0.447712%	3,751,751	1,867,900	51,106	(90,294)	(92,331)	(162,084)	-	
2090	BLOOMFIELD CITY OF	0.016911%	141,711	70,554	(247,019)	(146,902)	(101,932)	(6,122)	-	
2110	CARLSBAD CITY OF	3.444272%	28,862,417	14,369,851	(143,020)	(706,041)	(680,401)	(1,246,918)	-	
2160	CLAYTON TOWN OF	0.110799%	928,477	462,265	(25,769)	(30,927)	(23,679)	(40,112)	-	
2180	CLOVIS CITY OF	1.018887%	8,538,101	4,250,900	(545,827)	(244,520)	(210,039)	(368,864)	-	
2210	DEMING CITY OF	0.628015%	5,262,660	2,620,142	(24,300)	(87,466)	(110,255)	(227,358)	-	
2290	ESPANOLA CITY OF	0.503949%	4,223,007	2,102,526	(19,015)	24,967	(27,381)	(182,443)	-	
2310	FARMINGTON CITY OF	3.453349%	28,938,481	14,407,721	(785,265)	(908,276)	(871,314)	(1,250,204)	-	
2330	GALLUP CITY OF	1.310315%	10,980,218	5,466,767	(662,916)	(669,370)	(453,215)	(474,369)	-	
2350	GRANTS CITY OF	0.242878%	2,035,277	1,013,312	(55,349)	(55,605)	(73,811)	(87,928)	-	
2370	HOBBS CITY OF	2.924435%	24,506,271	12,201,038	(607,127)	(427,686)	(544,302)	(1,058,723)	-	
2400	LAS CRUCES CITY OF	7.082920%	59,353,672	29,550,658	(30,530)	(598,600)	(1,146,875)	(2,564,204)	-	
2410	LAS VEGAS CITY OF	0.511464%	4,285,982	2,133,880	22,227	(17,996)	(99,191)	(185,163)	-	
2440	LOS LUNAS VILLAGE OF	0.757639%	6,348,887	3,160,946	193,778	44,598	(103,876)	(274,285)	-	
2470	MESILLA TOWN OF	0.042660%	357,484	177,982	(10,640)	(8,843)	(9,553)	(15,444)	-	
2490	MILAN VILLAGE OF	0.019867%	166,482	82,887	32,998	32,055	22,424	(7,192)	-	
2500	MORIARTY CITY OF	0.085780%	718,822	357,883	33,880	9,196	(4,565)	(31,055)	-	
2530	PECOS VILLAGE OF	0.007275%	60,963	30,352	172	(1,327)	(1,628)	(2,634)	-	
2550	PORTALES CITY OF	0.652199%	5,465,317	2,721,040	(275,640)	(219,800)	(178,553)	(236,113)	-	
2570	RATON CITY OF	0.358992%	3,008,292	1,497,751	(80,898)	(43,094)	(89,716)	(129,965)	-	
2620	RIO RANCHO CITY OF	4.343881%	36,400,988	18,123,111	(292,584)	(415,857)	(936,886)	(1,572,600)	-	
2630	ROSWELL CITY OF	3.049691%	25,555,895	12,723,619	(636,086)	(648,124)	(768,286)	(1,104,069)	-	
2650	RUIDOSO DOWNS THE CITY OF	0.026190%	219,468	109,267	(25,930)	(22,041)	(12,542)	(9,481)	-	
2660	RUIDOSO VILLAGE OF	0.719765%	6,031,509	3,002,932	(136,277)	(152,852)	(121,853)	(260,574)	-	
2690	SANTA FE CITY OF	6.135364%	51,413,313	25,597,359	(1,448,697)	(1,421,527)	(1,504,545)	(2,221,164)	-	
2720	SILVER CITY TOWN OF	0.723871%	6,065,917	3,020,063	(169,834)	(121,692)	(121,898)	(262,060)	-	
2730	SOCORRO CITY OF	0.493375%	4,134,399	2,058,410	7,718	(7,806)	(22,021)	(178,615)	-	
2770	TAOS TOWN OF	0.296312%	2,483,044	1,236,244	56,137	43,782	(33,739)	(107,273)	-	
2850	EUNICE CITY OF	0.226773%	1,900,319	946,120	91,312	56,599	(1,526)	(82,098)	-	
2900	ANGEL FIRE VILLAGE OF	0.241354%	2,022,506	1,006,953	98,043	(61,526)	(43,662)	(87,377)	-	
2950	SUNLAND PARK CITY OF	0.295587%	2,476,969	1,233,219	23,938	99,358	(16,800)	(107,010)	-	
2980	ARTESIA CITY OF	0.798754%	6,693,423	3,332,482	(291,013)	(300,719)	(211,681)	(289,170)	-	
3010	BERNALILLO COUNTY	10.135266%	84,931,816	42,285,354	(808,223)	(1,299,908)	(1,861,742)	(3,669,234)	-	
3090	DONA ANA COUNTY	0.840641%	7,044,429	3,507,239	280,763	204,796	(43,189)	(304,334)	-	
3100	EDDY COUNTY	0.266468%	2,232,957	1,111,731	17,315	13,642	(45,531)	(96,468)	-	
3170	LOS ALAMOS COUNTY	6.546033%	54,854,650	27,310,711	(2,673,146)	(1,645,403)	(1,311,445)	(2,369,837)	-	
3200	MCKINLEY COUNTY	0.319835%	2,680,163	1,334,384	451,256	56,850	(30,444)	(115,789)	-	
3220	OTERO COUNTY	0.097617%	818,014	407,268	162,801	122,170	(12,039)	(35,340)	-	
3260	SAN JUAN COUNTY	0.546800%	4,582,092	2,281,305	125,193	131,228	69,657	(197,956)	-	
3280	SANDOVAL COUNTY	1.099789%	9,216,046	4,588,431	314,743	155,118	12,472	(398,153)	-	
3290	SANTA FE COUNTY	3.941980%	33,033,126	16,446,339	10,838	(1,268,436)	(965,503)	(1,427,101)	-	
3350	VALENCIA COUNTY	0.327321%	2,742,895	1,365,616	545,021	456,009	119,978	(118,499)	-	
3490	CORRALES VILLAGE OF	0.233613%	1,957,637	974,657	(25,949)	(31,802)	(48,074)	(84,574)	-	
4250	RED RIVER TOWN OF	0.046897%	392,989	195,659	(44,358)	(35,350)	(10,126)	(16,978)	-	
4370	LOVINGTON CITY OF	0.654612%	5,485,538	2,731,107	(353,275)	(255,246)	(166,210)	(236,987)	-	
TOTAL		100.000000%	\$ 837,983,094	\$ 417,210,109	\$ (10,045,931)	\$ (14,794,262)	\$ (19,243,930)	\$ (36,202,645)	\$ -	

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

Other Schedule

**Schedule of Pension Amounts by Divisions and Funds of New Mexico PERA
As of 6/30/2021**

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	Thereafter
<u>PERA Divisions</u>										
State Funded Divisions										
State General	\$ 378,326,334	\$ 183,893,955	\$ 4,628,911,060	\$ 2,503,286,128	\$ 3,238,713	\$ 15,602,731	\$ (40,227,123)	\$ (199,330,018)	\$ -	\$ -
State Police	(27,609,613)	25,388,850	(310,097,387)	(576,082,048)	(29,261,799)	(24,513,372)	(27,391,003)	(48,202,807)	-	-
Legislative	147,171	-	(13,692,592)	(19,234,767)	359,776	(586,814)	(538,916)	(1,541,435)	-	-
Total State Funded Divisions	\$ 350,863,892	\$ 209,282,805	\$ 4,305,121,081	\$ 1,907,969,313	\$ (25,663,310)	\$ (9,497,455)	\$ (68,157,042)	\$ (249,074,260)	\$ -	\$ -
Other PERA Divisions										
Municipal General	\$ 98,527,623	\$ 92,391,216	\$ 2,020,992,992	\$ 384,797,670	\$ (64,234,402)	\$ (83,933,587)	\$ (100,290,724)	\$ (189,977,005)	\$ -	\$ -
Municipal Police	70,327,731	46,204,826	905,410,716	199,444,575	(12,431,708)	(22,617,215)	(36,665,616)	(76,449,990)	-	-
Municipal Fire	58,082,662	31,306,145	837,983,094	417,210,109	(10,045,931)	(14,794,262)	(19,243,930)	(36,202,645)	-	-
Total Other PERA Divisions	\$ 226,938,016	\$ 169,902,187	\$ 3,764,386,802	\$ 1,001,452,354	\$ (86,712,041)	\$ (121,345,064)	\$ (156,200,270)	\$ (302,629,640)	\$ -	\$ -
Total PERA	\$ 577,801,908	\$ 379,184,992	\$ 8,069,507,883	\$ 2,909,421,667	\$ (112,375,351)	\$ (130,842,519)	\$ (224,357,312)	\$ (551,703,900)	\$ -	\$ -
<u>Funds</u>										
Judges	1,656,039	5,626,382	89,432,975	58,313,926	(13,713,405)	(17,103,671)	(2,430,497)	(3,107,034)	-	-
Magistrates	(6,758,428)	2,347,653	30,288,006	19,338,387	(2,763,864)	(491,636)	(548,975)	(1,080,903)	-	-
Volunteer Firefighters	(2,199,034)	750,000	(25,606,284)	(36,586,776)	(2,684,605)	(2,737,604)	(2,327,784)	(3,467,663)	(830,773)	(1,297,899)



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying schedules of employer allocations of the Municipal General, Municipal Police, Municipal Fire, State General, State Police and Legislative Divisions which collectively comprise the Public Employees Retirement Association Fund (PERA Fund) of the Public Employees Retirement Association of New Mexico (PERA) as of and for the year ended June 30, 2021, 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, 2021 (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, 2021, and the related notes.

We have issued our report thereon dated June 14, 2022.

Internal Control Over Financial Reporting

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

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's schedules will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results 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 14, 2022

Exit Conference

PERA staff prepared the Schedules of Employer Allocations and Pension Amounts and notes for the fiscal year ended June 30, 2021. The contents of this report were presented and discussed on June 2, 2022, via virtual exit conference. The following individuals attended the exit conference.

New Mexico Public Employees Retirement Association

Members of the Board

Claudia Armijo, Board Chair
Diana Rosales-Ortiz, Vice Chair

PERA Management

Greg Trujillo, Executive Director
Anna Williams, CPA, Deputy Director
Lynette Kennard, CPA, Chief Financial Officer

CliftonLarsonAllen

Matt Bone, CPA, Principal
Brittany Smith, CPA, Manager