



SCHEDULES OF EMPLOYER ALLOCATIONS
AND OPEB AMOUNTS BY EMPLOYER

**NEW MEXICO RETIREE HEALTH
CARE AUTHORITY**

June 30, 2017

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Report of Independent Auditors

Members of the Board of Directors of the
New Mexico Retiree Health Care Authority and
Mr. Wayne A. Johnson, New Mexico State Auditor

We have audited the accompanying schedule of employer allocations of New Mexico Retiree Health Care Authority (the Authority), a fiduciary fund of the State of New Mexico, as of and for the year ended June 30, 2017, and the related notes. We have also audited the totals for all employers of the columns titled net OPEB liability as of June 30, 2017, net OPEB liability as of June 30, 2016, deferred inflows of resources, and OPEB expense as of and for the year ended June 30, 2017, included in the accompanying schedule of OPEB amounts by employer (specified column totals), and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules and specified column totals 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.

Auditor's Responsibility

Our responsibility is to express opinions on the schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether these schedules and specified column totals are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of these schedules and specified column totals, 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 schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer 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 schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer.

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 net OPEB liability as of June 30, 2016, the employer allocations of the Authority as of and for the year ended June 30, 2017 and the net OPEB liability, total deferred inflows of resources, and total proportionate share of plan OPEB expense for the Authority as of and for the year ended June 30, 2017 in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the schedules. The schedule of deferred OPEB amortization by employer, net OPEB liability sensitivity by employer – discount rate, and net OPEB sensitivity by employer – trend rate (collectively, the supplementary information) are presented for purposes of additional analysis and are not a required part of the schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer. 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. Such information has been subjected to the auditing procedures applied in the audit of the schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the schedules or to the schedules 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 schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer as a whole.

Financial Statements

We have audited, in accordance with *Government Auditing Standards* generally accepted in the United States of America, the financial statements of the Authority as of and for the years ended June 30, 2017, and our report thereon dated November 21, 2017 expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of New Mexico Retiree Health Care Authority, members of the Board of New Mexico Retiree Health Care Authority, the State of New Mexico Legislature, and participating employers of the New Mexico Retiree Health Care Authority and their auditors, and is not intended to be and should not be used by anyone other than these specified parties.

Mess Adams LLP

Albuquerque, New Mexico
June 15, 2018

New Mexico Retiree Health Care Authority

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2017

Employer Code	Employer	2017 Employer Contributions (1)	Employer Allocation Percentage (2)
1341	STATE OF NEW MEXICO	\$ 20,711,394	24.12269%
2308	21ST CENTURY PUBLIC ACADEMY	23,535	0.02741%
2340	ABQ CHARTER ACADEMY	35,287	0.04110%
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	35,296	0.04111%
2344	ACADEMY OF TRADES AND TECHNOLOGY	18,327	0.02135%
2390	ACE LEADERSHIP	35,139	0.04093%
15046	ALAMOGORDO PUBLIC SCHOOLS	580,652	0.67629%
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	681,245	0.79345%
4560	ALBUQUERQUE HOUSING AUTHORITY	58,856	0.06855%
2341	ALBUQUERQUE INSTITUTE FOR MATHMATICS AND SCIENCE	35,948	0.04187%
2003	ALBUQUERQUE PUBLIC SCHOOLS	9,660,985	11.25223%
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	32,695	0.03808%
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	30,453	0.03547%
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	19,465	0.02267%
8347	ALDO LEOPOLD CHARTER SCHOOL	25,445	0.02964%
2356	ALICE KING COMMUNITY SCHOOL	40,019	0.04661%
7335	ALMA D' ARTE CHARTER HIGH	19,205	0.02237%
2303	AMY BIEHL CHARTER SCHOOL	45,497	0.05299%
20316	ANANSI CHARTER SCHOOL	17,772	0.02070%
23121	ANIMAS PUBLIC SCHOOLS	29,834	0.03475%
7339	ANTHONY CHARTER SCHOOL	11,166	0.01301%
3004	ARTESIA PUBLIC SCHOOLS	419,446	0.48853%
16050	AZTEC MUNICIPAL SCHOOLS	296,948	0.34586%
14043	BELEN CONSOLIDATED SCHOOLS	423,686	0.49347%
3010	BERNALILLO COUNTY	2,473,865	2.88133%
29086	BERNALILLO PUBLIC SCHOOLS	390,911	0.45530%
16051	BLOOMFIELD MUNICIPAL SCHOOLS	312,793	0.36431%
26077	CAPITAN MUNICIPAL SCHOOLS	58,895	0.06860%
16357	CARINOS CHARTER SCHOOL	15,678	0.01826%
3005	CARLSBAD MUNICIPAL SCHOOLS	774,339	0.90188%
26078	CARRIZOZO MUNICIPAL SCHOOLS	25,726	0.02996%
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	798,088	0.92954%
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	1,475,649	1.71870%
2150	CENTRAL REGION EDUCATION COOPERATIVE	46,290	0.05391%
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	18,499	0.02155%
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	63,863	0.07438%
3030	CHAVES COUNTY	205,196	0.23899%
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	25,227	0.02938%
3040	CIBOLA COUNTY	104,037	0.12117%
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	40,824	0.04755%
9027	CIMARRON MUNICIPAL SCHOOLS	53,472	0.06228%
2010	CITY OF ALAMOGORDO	240,689	0.28033%
2020	CITY OF ALBUQUERQUE	6,116,911	7.12441%
2040	CITY OF AZTEC	81,690	0.09514%
2060	CITY OF BELEN	72,944	0.08496%
2090	CITY OF BLOOMFIELD	96,893	0.11285%
2110	CITY OF CARLSBAD	534,846	0.62294%
2180	CITY OF CLOVIS	261,492	0.30456%
2210	CITY OF DEMING	131,686	0.15338%
2290	CITY OF ESPANOLA	114,837	0.13375%
2310	CITY OF FARMINGTON	922,904	1.07491%

New Mexico Retiree Health Care Authority
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2017

Employer Code	Employer	2017 Employer Contributions (1)	Employer Allocation Percentage (2)
2330	CITY OF GALLUP	\$ 310,829	0.36203%
2380	CITY OF JAL	19,717	0.02296%
2400	CITY OF LAS CRUCES	1,387,490	1.61602%
2410	CITY OF LAS VEGAS	188,519	0.21957%
2500	CITY OF MORIARTY	24,987	0.02910%
2550	CITY OF PORTALES	113,226	0.13188%
2570	CITY OF RATON	73,581	0.08570%
2620	CITY OF RIO RANCHO	647,208	0.75381%
2630	CITY OF ROSWELL	470,897	0.54846%
2690	CITY OF SANTA FE	1,353,666	1.57663%
2710	CITY OF SANTA ROSA	30,062	0.03501%
2730	CITY OF SOCORRO	95,960	0.11177%
2950	CITY OF SUNLAND PARK	62,681	0.07301%
2760	CITY OF T OR C	67,283	0.07837%
2780	CITY OF TEXICO	6,282	0.00732%
2810	CITY OF TUCUMCARI	66,821	0.07783%
18056	CLAYTON MUNICIPAL SCHOOLS	49,024	0.05710%
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	44,429	0.05175%
5012	CLOVIS MUNICIPAL SCHOOLS	815,006	0.94924%
8024	COBRE CONSOLIDATED SCHOOLS	162,223	0.18894%
3050	COLFAX COUNTY	58,121	0.06769%
2421	CORAL COMMUNITY CHARTER SCHOOL	24,414	0.02844%
26079	CORONA PUBLIC SCHOOLS	21,241	0.02474%
2363	CORRALES INTERNATIONAL SCHOOL	25,049	0.02917%
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	60,864	0.07089%
25319	COTTONWOOD VALLEY CHARTER SCHOOL	16,838	0.01961%
29087	CUBA INDEPENDENT SCHOOLS	94,337	0.10988%
3060	CURRY COUNTY	117,199	0.13650%
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	19,707	0.02295%
19059	DEMING PUBLIC SCHOOLS	570,024	0.66391%
18057	DES MOINES MUNICIPAL SCHOOLS	21,818	0.02541%
4008	DEXTER CONSOLIDATED SCHOOLS	116,786	0.13602%
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	32,750	0.03814%
11117	DORA CONSOLIDATED SCHOOLS	37,181	0.04331%
16359	DREAM DINE' CHARTER SCHOOL	4,426	0.00515%
17115	DULCE INDEPENDENT SCHOOLS	104,519	0.12173%
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	3,649	0.00425%
2304	EAST MOUNTAIN HIGH SCHOOL	38,215	0.04451%
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	204,227	0.23786%
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	616,617	0.71818%
3100	EDDY COUNTY	349,627	0.40721%
2323	EL CAMINO REAL ACADEMY	34,526	0.04021%
11034	ELIDA MUNICIPAL SCHOOLS	22,288	0.02596%
17054	ESPANOLA PUBLIC SCHOOLS	310,840	0.36204%
22065	ESTANCIA MUNICIPAL SCHOOLS	84,070	0.09792%
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	32,947	0.03837%
6016	EUNICE PUBLIC SCHOOLS	82,911	0.09657%
2432	EXPLORE ACADEMY	27,755	0.03233%
16052	FARMINGTON MUNICIPAL SCHOOLS	1,087,845	1.26702%
11118	FLOYD MUNICIPAL SCHOOLS	34,005	0.03961%
27083	FT SUMNER MUNICIPAL SCHOOLS	45,765	0.05330%

New Mexico Retiree Health Care Authority

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2017

Employer Code	Employer	2017 Employer Contributions (1)	Employer Allocation Percentage (2)
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	\$ 1,539,414	1.79297%
4140	GALLUP HOUSING AUTHORITY	9,997	0.01164%
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	1,403,022	1.63411%
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	22,973	0.02676%
2362	GORDON BERNELL CHARTER SCHOOL	33,302	0.03879%
5013	GRADY MUNICIPAL SCHOOLS	24,350	0.02836%
3110	GRANT COUNTY	142,750	0.16626%
14044	GRANTS-CIBOLA COUNTY SCHOOLS	408,738	0.47606%
4009	HAGERMAN MUNICIPAL SCHOOLS	60,415	0.07037%
7022	HATCH VALLEY MUNICIPAL SCHOOLS	140,997	0.16422%
2430	HEALTH LEADERSHIP HIGH SCHOOL	25,273	0.02944%
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	65,051	0.07577%
6017	HOBBS MUNICIPAL SCHOOLS	1,024,466	1.19320%
26080	HONDO VALLEY PUBLIC SCHOOLS	27,046	0.03150%
2327	HORIZON ACADEMY WEST	37,457	0.04363%
10119	HOUSE MUNICIPAL SCHOOLS	24,919	0.02902%
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	31,022	0.03613%
7420	J. PAUL TAYLOR ACADEMY	14,466	0.01685%
6018	JAL PUBLIC SCHOOLS	56,621	0.06595%
3321	JEFFERSON MONTESSORI ACADEMY	24,782	0.02886%
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	42,801	0.04985%
29088	JEMEZ VALLEY PUBLIC SCHOOLS	50,748	0.05911%
7337	LA ACADEMIA DE DOLORES HUERTA	18,797	0.02189%
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	47,981	0.05588%
2343	LA PROMESA EARLY LEARNING CENTER	42,115	0.04905%
2357	LA RESOLANA LEADERSHIP ACADEMY	8,945	0.01042%
17425	LA TIERRA MONTESSORI SCHOOL	11,133	0.01297%
4010	LAKE ARTHUR SCHOOLS	19,489	0.02270%
7023	LAS CRUCES SCHOOL DISTRICT #2	2,605,546	3.03470%
7338	LAS MONTANAS CHARTER HIGH SCHOOL	18,066	0.02104%
12037	LAS VEGAS CITY SCHOOLS	158,851	0.18502%
3150	LEA COUNTY	302,714	0.35257%
3160	LINCOLN COUNTY	86,417	0.10065%
17334	LINDRITH AREA HERITAGE SCHOOL	3,216	0.00375%
10120	LOGAN MUNICIPAL SCHOOLS	41,514	0.04835%
23070	LORDSBURG MUNICIPAL SCHOOLS	61,684	0.07184%
3170	LOS ALAMOS COUNTY	856,677	0.99778%
32093	LOS ALAMOS PUBLIC SCHOOLS	479,481	0.55846%
14045	LOS LUNAS CONSOLIDATED SCHOOLS	830,083	0.96680%
2322	LOS PUENTES CHARTER SCHOOL	24,270	0.02827%
3006	LOVING MUNICIPAL SCHOOLS	71,028	0.08273%
6019	LOVINGTON MUNICIPAL SCHOOLS	370,373	0.43138%
12128	LUNA COMMUNITY COLLEGE	111,146	0.12945%
3180	LUNA COUNTY	169,388	0.19729%
25075	MAGDALENA MUNICIPAL SCHOOLS	64,150	0.07472%
9028	MAXWELL MUNICIPAL SCHOOLS	26,135	0.03044%
17424	MCCURDY CHARTER SCHOOL	42,646	0.04967%
3200	MCKINLEY COUNTY	219,353	0.25548%
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	28,618	0.03333%
5014	MELROSE MUNICIPAL SCHOOLS	33,083	0.03853%
17127	MESA VISTA SCHOOLS	50,458	0.05877%

New Mexico Retiree Health Care Authority
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2017

Employer Code	Employer	2017 Employer Contributions (1)	Employer Allocation Percentage (2)
10141	MESALANDS COMMUNITY COLLEGE	\$ 61,625	0.07178%
13369	MIDDLE COLLEGE HIGH SCHOOL	11,024	0.01284%
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	70,604	0.08223%
1306	MONTE DEL SOL CHARTER SCHOOL	31,914	0.03717%
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	31,065	0.03618%
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	21,686	0.02526%
30089	MORA INDEPENDENT SCHOOLS	75,513	0.08795%
9324	MORENO VALLEY CHARTER HIGH SCHOOL	8,390	0.00977%
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	272,809	0.31774%
16356	MOSAIC ACADEMY CHARTER SCHOOL	15,421	0.01796%
31091	MOSQUERO MUNICIPAL SCHOOLS	14,531	0.01692%
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	20,673	0.02408%
22067	MOUNTAINAIR PUBLIC SCHOOLS	36,189	0.04215%
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	23,922	0.02786%
2354	NATIVE AMERICAN COMMUNITY ACADEMY	55,396	0.06452%
2148	NEW MEXICO ACTIVITIES ASSOCIATION	22,084	0.02572%
1418	NEW MEXICO CONNECTIONS ACADEMY	54,856	0.06389%
12102	NEW MEXICO HIGHLANDS UNIVERSITY	489,974	0.57068%
2414	NEW MEXICO INTERNATIONAL SCHOOL	16,900	0.01968%
6124	NEW MEXICO JUNIOR COLLEGE	270,490	0.31504%
4097	NEW MEXICO MILITARY INSTITUTE	268,921	0.31321%
1416	NEW MEXICO SCHOOL FOR THE ARTS	24,085	0.02805%
1094	NEW MEXICO SCHOOL FOR THE DEAF	194,281	0.22628%
16358	NEW MEXICO VIRTUAL ACADEMY	16,616	0.01935%
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	180,064	0.20972%
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	29,692	0.03458%
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	47,313	0.05511%
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	24,991	0.02911%
2328	NORTH VALLEY ACADEMY	49,159	0.05726%
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	23,389	0.02724%
32110	NORTHERN NEW MEXICO COLLEGE	148,083	0.17247%
4215	NORTHERN REGIONAL HOUSING AUTHORITY	9,771	0.01138%
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	26,588	0.03097%
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	6,948	0.00809%
2311	NUESTROS VALORES CHARTER SCHOOL	19,581	0.02281%
32118	PECOS CONNECTIONS ACADEMY	12,357	0.01439%
12039	PECOS INDEPENDENT SCHOOLS	85,077	0.09909%
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	10,729	0.01250%
20060	PENASCO INDEPENDENT SCHOOLS	43,449	0.05061%
1001	POJOAQUE VALLEY SCHOOLS	184,045	0.21436%
11035	PORTALES MUNICIPAL SCHOOLS	303,791	0.35383%
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	40,548	0.04723%
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	30,493	0.03552%
20125	QUESTA INDEPENDENT SCHOOLS	57,055	0.06645%
4170	RATON HOUSING AUTHORITY	6,322	0.00736%
9029	RATON PUBLIC SCHOOLS	111,987	0.13043%
2580	RATON PUBLIC SERVICE	15,797	0.01840%
20312	RED RIVER VALLEY CHARTER SCHOOL	9,278	0.01081%
26150	REGION IX EDUCATION COOPERATIVE	52,996	0.06172%
5016	REGIONAL EDUCATION COOPERATIVE #6	8,993	0.01047%
6150	REGIONAL EDUCATION COOPERATIVE VII	1,454	0.00169%

New Mexico Retiree Health Care Authority

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2017

Employer Code	Employer	2017 Employer Contributions (1)	Employer Allocation Percentage (2)
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	\$ 16,699	0.01945%
28085	RESERVE SCHOOL DISTRICT	28,585	0.03329%
3240	RIO ARRIBA COUNTY	195,718	0.22795%
12326	RIO GALLINAS CHARTER SCHOOL	8,843	0.01030%
29123	RIO RANCHO PUBLIC SCHOOLS	1,728,923	2.01369%
2318	ROBERT F. KENNEDY CHARTER SCHOOL	40,033	0.04663%
3250	ROOSEVELT COUNTY	60,824	0.07084%
2313	ROOTS AND WINGS COMMUNITY SCHOOL	6,771	0.00789%
4011	ROSWELL INDEPENDENT SCHOOLS	995,190	1.15911%
31092	ROY SCHOOLS	16,347	0.01904%
26081	RUIDOSO MUNICIPAL SCHOOLS	183,870	0.21415%
2418	SAGE MONTESSORI CHARTER SCHOOL	11,159	0.01300%
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	12,496	0.01455%
10032	SAN JON MUNICIPAL SCHOOLS	23,402	0.02726%
32107	SAN JUAN COMMUNICATIONS	38,696	0.04507%
3260	SAN JUAN COUNTY	595,957	0.69412%
4390	SAN JUAN WATER COMMISSION	4,546	0.00529%
3270	SAN MIGUEL COUNTY	81,441	0.09485%
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	9,306	0.01084%
3280	SANDOVAL COUNTY	377,968	0.44022%
4260	SANTA FE CIVIC HOUSING AUTHORITY	26,546	0.03092%
1003	SANTA FE COMMUNITY COLLEGE	475,846	0.55422%
3290	SANTA FE COUNTY	858,139	0.99948%
1002	SANTA FE PUBLIC SCHOOLS	1,495,549	1.74188%
24072	SANTA ROSA CONSOLIDATED SCHOOLS	98,325	0.11452%
14366	SCHOOL OF DREAMS ACADEMY	46,342	0.05397%
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	7,958	0.00927%
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	7,726	0.00900%
3300	SIERRA COUNTY	2,163	0.00252%
8026	SILVER CITY CONSOLIDATED SCHOOLS	322,529	0.37565%
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	4,860	0.00566%
25076	SOCORRO CONSOLIDATED SCHOOLS	180,739	0.21051%
2309	SOUTH VALLEY ACADEMY	63,850	0.07437%
2396	SOUTH VALLEY PREPARATORY SCHOOL	15,394	0.01793%
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	16,309	0.01900%
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	20,970	0.02442%
2345	SOUTHWEST INTERMEDIATE LEARNING CENTER	9,588	0.01117%
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	3,702	0.00431%
2346	SOUTHWEST PRIMARY LEARNING CENTER	8,498	0.00990%
21150	SOUTHWEST REGIONAL EDUCATION #10	27,879	0.03247%
32098	SOUTHWEST SECONDARY LEARNING CENTER	20,033	0.02333%
4520	SPRINGER HOUSING AUTHORITY	2,371	0.00276%
9030	SPRINGER MUNICIPAL SCHOOLS	26,376	0.03072%
20265	TAOS ACADEMY CHARTER SCHOOL	24,357	0.02837%
20307	TAOS CHARTER SCHOOL	16,755	0.01951%
3320	TAOS COUNTY	186,914	0.21770%
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	15,251	0.01776%
20435	TAOS INTERNATIONALSCHOOL	18,166	0.02116%
20062	TAOS MUNICIPAL SCHOOLS	264,469	0.30803%
6020	TATUM MUNICIPAL SCHOOLS	51,689	0.06020%
2394	TECH LEADERSHIP HIGH SCHOOL	15,885	0.01850%

New Mexico Retiree Health Care Authority
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2017

Employer Code	Employer	2017 Employer Contributions (1)	Employer Allocation Percentage (2)
5015	TEXICO MUNICIPAL SCHOOLS	\$ 71,502	0.08328%
29408	THE ASK ACADEMY	38,583	0.04494%
2413	THE GREAT ACADEMY	19,400	0.02260%
1398	THE MASTERS PROGRAM	19,479	0.02269%
2366	THE NEW AMERICA SCHOOL	26,440	0.03079%
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	24,196	0.02818%
2370	TIERRA ADENTRO OF NEW MEXICO	33,186	0.03865%
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	35,553	0.04141%
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	4,571	0.00532%
3330	TORRANCE COUNTY	72,264	0.08417%
2080	TOWN OF BERNALILLO	81,987	0.09549%
4290	TOWN OF EDGEWOOD	23,480	0.02735%
2270	TOWN OF ELIDA	2,394	0.00279%
2300	TOWN OF ESTANCIA	11,065	0.01289%
2720	TOWN OF SILVER CITY	122,491	0.14267%
2750	TOWN OF SPRINGER	8,643	0.01007%
2770	TOWN OF TAOS	109,114	0.12709%
32106	TOWN OF TATUM	6,889	0.00802%
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	12,333	0.01436%
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	167,420	0.19500%
10033	TUCUMCARI PUBLIC SCHOOLS	115,592	0.13463%
15049	TULAROSA MUNICIPAL SCHOOLS	120,104	0.13989%
1315	TURQUOISE TRAIL CHARTER SCHOOL	44,549	0.05189%
3340	UNION COUNTY	31,215	0.03636%
13430	UPLIFT COMMUNITY SCHOOL	16,653	0.01940%
3350	VALENCIA COUNTY	197,045	0.22950%
24073	VAUGHN MUNICIPAL SCHOOLS	19,930	0.02321%
2100	VILLAGE OF BOSQUE FARMS	25,028	0.02915%
2130	VILLAGE OF CHAMA	8,297	0.00966%
32099	VILLAGE OF FT SUMNER	10,445	0.01217%
32100	VILLAGE OF HATCH	16,083	0.01873%
32101	VILLAGE OF JEMEZ SPRINGS	5,857	0.00682%
32102	VILLAGE OF LOGAN	11,327	0.01319%
2880	VILLAGE OF MELROSE	3,062	0.00357%
2490	VILLAGE OF MILAN	26,148	0.03045%
2530	VILLAGE OF PECOS	5,882	0.00685%
2560	VILLAGE OF QUESTA	10,206	0.01189%
2610	VILLAGE OF RESERVE	2,859	0.00333%
2800	VILLAGE OF TIJERAS	4,657	0.00542%
20317	VISTA GRANDE CHARTER HIGH SCHOOL	12,995	0.01514%
30090	WAGON MOUND PUBLIC SCHOOLS	24,709	0.02878%
29330	WALATOWA CHARTER HIGH SCHOOL	9,752	0.01136%
12038	WEST LAS VEGAS PUBLIC SCHOOLS	182,660	0.21275%
8099	WESTERN NEW MEXICO UNIVERSITY	377,766	0.43999%
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	5,999	0.00699%
13142	ZUNI PUBLIC SCHOOLS	206,793	0.24085%
		\$ 85,858,432	100.00000%

New Mexico Retiree Health Care Authority
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017

Employer Code	Employer	Deferred Inflows of Resources						
		Net OPEB Liability June 30, 2016 (3)	Net OPEB Liability June 30, 2017 (4)	Differences Between Expected and Actual Experience (5)	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments (6)	Changes of Assumptions (7)	Total Deferred Inflows of Resources (8)	Proportionate Share of Plan OPEB Expense (9)
1341	STATE OF NEW MEXICO	\$ 1,319,213,273	\$ 1,093,161,511	\$ 41,949,732	\$ 15,725,887	\$ 191,125,370	\$ 248,800,989	\$ 43,460,589
2308	21ST CENTURY PUBLIC ACADEMY	1,498,988	1,242,132	47,666	17,869	217,171	282,706	49,383
2340	ABQ CHARTER ACADEMY	2,247,662	1,862,518	71,474	26,794	325,637	423,905	74,048
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	2,248,209	1,862,971	71,491	26,800	325,717	424,008	74,066
2344	ACADEMY OF TRADES AND TECHNOLOGY	1,167,581	967,512	37,128	13,918	169,157	220,203	38,465
2390	ACE LEADERSHIP	2,238,365	1,854,814	71,178	26,683	324,291	422,152	73,741
15046	ALAMOGORDO PUBLIC SCHOOLS	36,984,710	30,647,251	1,176,079	440,882	5,358,282	6,975,243	1,218,436
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	43,391,914	35,956,560	1,379,822	517,260	6,286,546	8,183,628	1,429,517
4560	ALBUQUERQUE HOUSING AUTHORITY	3,748,838	3,106,462	119,210	44,689	543,125	707,024	123,503
2341	ALBUQUERQUE INSTITUTE FOR MATHEMATICS AND SCIENCE	2,289,772	1,897,411	72,813	27,296	331,738	431,847	75,435
2003	ALBUQUERQUE PUBLIC SCHOOLS	615,357,995	509,914,271	19,567,805	7,335,467	89,152,015	116,055,287	20,272,552
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	2,082,506	1,725,661	66,222	24,825	301,710	392,757	68,607
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	1,939,771	1,607,384	61,683	23,123	281,031	365,837	63,904
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	1,239,769	1,027,330	39,423	14,779	179,616	233,818	40,843
8347	ALDO LEOPOLD CHARTER SCHOOL	1,620,942	1,343,188	51,544	19,323	234,839	305,706	53,401
2356	ALICE KING COMMUNITY SCHOOL	2,548,991	2,112,213	81,056	30,386	369,294	480,736	83,975
7335	ALMA D' ARTE CHARTER HIGH	1,223,363	1,013,735	38,902	14,583	177,239	230,724	40,303
2303	AMY BIEHL CHARTER SCHOOL	2,897,898	2,401,334	92,150	34,545	419,843	546,538	95,469
20316	ANANSI CHARTER SCHOOL	1,132,034	938,056	35,998	13,495	164,007	213,500	37,294
23121	ANIMAS PUBLIC SCHOOLS	1,900,396	1,574,756	60,431	22,654	275,326	358,411	62,607
7339	ANTHONY CHARTER SCHOOL	711,486	589,571	22,625	8,481	103,079	134,185	23,439
3004	ARTESIA PUBLIC SCHOOLS	26,716,557	22,138,582	849,561	318,479	3,870,649	5,038,689	880,159
16050	AZTEC MUNICIPAL SCHOOLS	18,914,270	15,673,244	601,456	225,470	2,740,267	3,567,193	623,118
14043	BELEN CONSOLIDATED SCHOOLS	26,986,714	22,362,447	858,152	321,699	3,909,789	5,089,640	889,059
3010	BERNALILLO COUNTY	157,573,161	130,572,454	5,010,678	1,878,375	22,828,930	29,717,983	5,191,141
29086	BERNALILLO PUBLIC SCHOOLS	24,899,286	20,632,707	791,774	296,816	3,607,366	4,695,956	820,290
16051	BLOOMFIELD MUNICIPAL SCHOOLS	19,923,257	16,509,338	633,541	237,498	2,886,447	3,757,486	656,358
26077	CAPITAN MUNICIPAL SCHOOLS	3,751,573	3,108,728	119,296	44,721	543,521	707,538	123,593
16357	CARINOS CHARTER SCHOOL	998,596	827,483	31,754	11,904	144,675	188,333	32,898
3005	CARLSBAD MUNICIPAL SCHOOLS	49,321,696	40,870,253	1,568,384	587,947	7,145,643	9,301,974	1,624,870
26078	CARRIZOZO MUNICIPAL SCHOOLS	1,638,442	1,357,689	52,101	19,531	237,375	309,007	53,977
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	50,834,356	42,123,713	1,616,485	605,979	7,364,795	9,587,259	1,674,703
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	93,991,661	77,885,864	2,988,846	1,120,442	13,617,351	17,726,639	3,096,492
2150	CENTRAL REGION EDUCATION COOPERATIVE	2,948,211	2,443,025	93,750	35,145	427,132	556,027	97,127
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	1,178,519	976,576	37,476	14,049	170,742	222,267	38,826
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	4,067,667	3,370,658	129,348	48,489	589,317	767,154	134,007
3030	CHAVES COUNTY	13,069,801	10,830,245	415,607	155,801	1,893,530	2,464,938	430,576
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	1,606,723	1,331,406	51,092	19,153	232,779	303,024	52,932
3040	CIBOLA COUNTY	6,626,502	5,491,028	210,717	78,992	960,036	1,249,745	218,306
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	2,600,398	2,154,811	82,690	30,998	376,741	490,429	85,668
9027	CIMARRON MUNICIPAL SCHOOLS	3,405,947	2,822,326	108,306	40,601	493,448	642,355	112,207
2010	CITY OF ALAMOGORDO	15,330,588	12,703,639	487,498	182,751	2,221,069	2,891,318	505,056
2020	CITY OF ALBUQUERQUE	389,617,227	322,854,966	12,389,461	4,644,491	56,447,078	73,481,030	12,835,676
2040	CITY OF AZTEC	5,202,983	4,311,434	165,450	62,023	753,799	981,272	171,409
2060	CITY OF BELEN	4,646,263	3,850,109	147,747	55,386	673,143	876,276	153,068

New Mexico Retiree Health Care Authority
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017

Employer Code	Employer	Deferred Inflows of Resources						
		Net OPEB Liability June 30, 2016 (3)	Net OPEB Liability June 30, 2017 (4)	Differences Between Expected and Actual Experience (5)	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments (6)	Changes of Assumptions (7)	Total Deferred Inflows of Resources (8)	Proportionate Share of Plan OPEB Expense (9)
2090	CITY OF BLOOMFIELD	\$ 6,171,501	\$ 5,113,993	\$ 196,248	\$ 73,568	\$ 894,117	\$ 1,163,933	\$ 203,316
2110	CITY OF CARLSBAD	34,067,124	28,229,604	1,083,302	406,102	4,935,587	6,424,991	1,122,318
2180	CITY OF CLOVIS	16,655,670	13,801,663	529,635	198,546	2,413,045	3,141,226	548,710
2210	CITY OF DEMING	8,387,991	6,950,680	266,730	99,990	1,215,238	1,581,958	276,337
2290	CITY OF ESPANOLA	7,314,473	6,061,113	232,593	87,193	1,059,708	1,379,494	240,970
2310	CITY OF FARMINGTON	58,784,300	48,711,406	1,869,285	700,747	8,516,569	11,086,601	1,936,609
2330	CITY OF GALLUP	19,798,569	16,406,016	629,576	236,012	2,868,383	3,733,971	652,250
2380	CITY OF JAL	1,255,628	1,040,472	39,928	14,968	181,913	236,809	41,366
2400	CITY OF LAS CRUCES	88,376,333	73,232,742	2,810,284	1,053,503	12,803,812	16,667,599	2,911,498
2410	CITY OF LAS VEGAS	12,007,767	9,950,194	381,836	143,140	1,739,665	2,264,641	395,588
2500	CITY OF MORIARTY	1,591,411	1,318,717	50,605	18,971	230,561	300,137	52,428
2550	CITY OF PORTALES	7,212,207	5,976,370	229,341	85,974	1,044,892	1,360,207	237,601
2570	CITY OF RATON	4,686,731	3,883,644	149,034	55,869	679,006	883,909	154,401
2620	CITY OF RIO RANCHO	41,224,004	34,160,128	1,310,885	491,417	5,972,463	7,774,765	1,358,097
2630	CITY OF ROSWELL	29,993,987	24,854,414	953,781	357,548	4,345,478	5,656,807	988,132
2690	CITY OF SANTA FE	86,222,187	71,447,716	2,741,784	1,027,825	12,491,723	16,261,332	2,840,532
2710	CITY OF SANTA ROSA	1,914,615	1,586,539	60,883	22,823	277,386	361,092	63,076
2730	CITY OF SOCORRO	6,112,438	5,065,051	194,370	72,864	885,560	1,152,794	201,370
2950	CITY OF SUNLAND PARK	3,992,745	3,308,574	126,966	47,596	578,462	753,024	131,538
2760	CITY OF T OR C	4,285,871	3,551,472	136,287	51,090	620,930	808,307	141,195
2780	CITY OF TEXICO	400,314	331,718	12,730	4,772	57,997	75,499	13,188
2810	CITY OF TUCUMCARI	4,256,340	3,527,001	135,348	50,738	616,651	802,737	140,222
18056	CLAYTON MUNICIPAL SCHOOLS	3,122,665	2,587,585	99,298	37,224	452,406	588,928	102,874
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	2,830,086	2,345,141	89,994	33,736	410,018	533,748	93,235
5012	CLOVIS MUNICIPAL SCHOOLS	51,911,703	43,016,453	1,650,743	618,821	7,520,879	9,790,443	1,710,196
8024	COBRE CONSOLIDATED SCHOOLS	10,332,684	8,562,143	328,570	123,172	1,496,982	1,948,724	340,403
3050	COLFAX COUNTY	3,701,807	3,067,489	117,714	44,128	536,311	698,153	121,954
2421	CORAL COMMUNITY CHARTER SCHOOL	1,555,317	1,288,808	49,458	18,540	225,332	293,330	51,239
26079	CORONA PUBLIC SCHOOLS	1,352,972	1,121,136	43,023	16,128	196,016	255,167	44,573
2363	CORRALES INTERNATIONAL SCHOOL	1,595,239	1,321,889	50,727	19,016	231,115	300,858	52,554
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	3,876,807	3,212,503	123,279	46,214	561,665	731,158	127,719
25319	COTTONWOOD VALLEY CHARTER SCHOOL	1,072,425	888,661	34,102	12,784	155,371	202,257	35,330
29087	CUBA INDEPENDENT SCHOOLS	6,009,079	4,979,402	191,083	71,632	870,585	1,133,300	197,965
3060	CURRY COUNTY	7,464,864	6,185,734	237,376	88,986	1,081,497	1,407,859	245,925
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	1,255,082	1,040,019	39,910	14,961	181,834	236,705	41,348
19059	DEMING PUBLIC SCHOOLS	36,307,676	30,086,230	1,154,550	432,811	5,260,194	6,847,555	1,196,132
18057	DES MOINES MUNICIPAL SCHOOLS	1,389,613	1,151,498	44,188	16,565	201,325	262,078	45,780
4008	DEXTER CONSOLIDATED SCHOOLS	7,438,614	6,163,982	236,541	88,673	1,077,694	1,402,908	245,060
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	2,085,787	1,728,380	66,326	24,864	302,185	393,375	68,715
11117	DORA CONSOLIDATED SCHOOLS	2,368,522	1,962,668	75,317	28,234	343,147	446,698	78,029
16359	DREAM DINE' CHARTER SCHOOL	281,641	233,381	8,956	3,357	40,804	53,117	9,278
17115	DULCE INDEPENDENT SCHOOLS	6,657,127	5,516,406	211,690	79,357	964,473	1,255,520	219,315
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	232,423	192,596	7,391	2,771	33,673	43,835	7,657
2304	EAST MOUNTAIN HIGH SCHOOL	2,434,147	2,017,048	77,404	29,017	352,655	459,076	80,191
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	13,008,004	10,779,037	413,642	155,064	1,884,577	2,453,283	428,540

New Mexico Retiree Health Care Authority
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017

Employer Code	Employer	Deferred Inflows of Resources						
		Net OPEB Liability June 30, 2016 (3)	Net OPEB Liability June 30, 2017 (4)	Differences Between Expected and Actual Experience (5)	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments (6)	Changes of Assumptions (7)	Total Deferred Inflows of Resources (8)	Proportionate Share of Plan OPEB Expense (9)
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	\$ 39,275,575	\$ 32,545,569	\$ 1,248,926	\$ 468,190	\$ 5,690,178	\$ 7,407,294	\$ 1,293,907
3100	EDDY COUNTY	22,269,357	18,453,426	708,145	265,465	3,226,346	4,199,956	733,649
2323	EL CAMINO REAL ACADEMY	2,198,990	1,822,186	69,926	26,213	318,586	414,725	72,444
11034	ELIDA MUNICIPAL SCHOOLS	1,419,691	1,176,422	45,145	16,924	205,682	267,751	46,771
17054	ESPANOLA PUBLIC SCHOOLS	19,799,116	16,406,469	629,593	236,018	2,868,462	3,734,073	652,268
22065	ESTANCIA MUNICIPAL SCHOOLS	5,355,015	4,437,414	170,284	63,835	775,825	1,009,944	176,417
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	2,098,365	1,738,803	66,726	25,014	304,008	395,748	69,129
6016	EUNICE PUBLIC SCHOOLS	5,281,186	4,376,237	167,937	62,955	765,129	996,021	173,985
2432	EXPLORE ACADEMY	1,768,052	1,465,090	56,222	21,076	256,152	333,450	58,247
16052	FARMINGTON MUNICIPAL SCHOOLS	69,290,344	57,417,203	2,203,368	825,986	10,038,667	13,068,021	2,282,723
11118	FLOYD MUNICIPAL SCHOOLS	2,166,178	1,794,996	68,882	25,822	313,832	408,536	71,363
27083	FT SUMNER MUNICIPAL SCHOOLS	2,914,852	2,415,382	92,690	34,747	422,299	549,736	96,028
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	98,053,312	81,251,538	3,118,003	1,168,859	14,205,796	18,492,658	3,230,300
4140	GALLUP HOUSING AUTHORITY	636,564	527,487	20,242	7,588	92,224	120,054	20,971
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	89,365,633	74,052,522	2,841,743	1,065,296	12,947,140	16,854,179	2,944,090
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	1,463,441	1,212,676	46,536	17,445	212,021	276,002	48,212
2362	GORDON BERNELL CHARTER SCHOOL	2,121,334	1,757,836	67,456	25,288	307,335	400,079	69,886
5013	GRADY MUNICIPAL SCHOOLS	1,550,942	1,285,182	49,318	18,488	224,698	292,504	51,095
3110	GRANT COUNTY	9,092,368	7,534,360	289,129	108,387	1,317,287	1,714,803	299,542
14044	GRANTS-CIBOLA COUNTY SCHOOLS	26,034,602	21,573,483	827,876	310,349	3,771,849	4,910,074	857,692
4009	HAGERMAN MUNICIPAL SCHOOLS	3,848,370	3,188,938	122,375	45,875	557,545	725,795	126,782
7022	HATCH VALLEY MUNICIPAL SCHOOLS	8,980,806	7,441,913	285,581	107,057	1,301,124	1,693,762	295,867
2430	HEALTH LEADERSHIP HIGH SCHOOL	1,610,004	1,334,125	51,197	19,192	233,255	303,644	53,041
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	4,143,683	3,433,649	131,765	49,395	600,330	781,490	136,511
6017	HOBBS MUNICIPAL SCHOOLS	65,253,302	54,071,922	2,074,994	777,862	9,453,787	12,306,643	2,149,726
26080	HONDO VALLEY PUBLIC SCHOOLS	1,722,661	1,427,477	54,779	20,535	249,576	324,890	56,752
2327	HORIZON ACADEMY WEST	2,386,022	1,977,169	75,873	28,443	345,683	449,999	78,606
10119	HOUSE MUNICIPAL SCHOOLS	1,587,036	1,315,092	50,466	18,918	229,927	299,311	52,284
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	1,975,865	1,637,293	62,831	23,554	286,260	372,645	65,094
7420	J. PAUL TAYLOR ACADEMY	921,487	763,587	29,302	10,985	133,503	173,790	30,358
6018	JAL PUBLIC SCHOOLS	3,606,650	2,988,638	114,688	42,994	522,525	680,207	118,819
3321	JEFFERSON MONTESSORI ACADEMY	1,578,286	1,307,841	50,188	18,814	228,659	297,661	51,996
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	2,726,179	2,259,039	86,690	32,498	394,964	514,152	89,812
29088	JEMEZ VALLEY PUBLIC SCHOOLS	3,232,587	2,678,672	102,793	38,535	468,332	609,660	106,495
7337	LA ACADEMIA DE DOLORES HUERTA	1,197,113	991,983	38,067	14,270	173,436	225,773	39,438
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	3,055,946	2,532,299	97,176	36,429	442,740	576,345	100,676
2343	LA PROMESA EARLY LEARNING CENTER	2,682,429	2,222,786	85,299	31,976	388,626	505,901	88,371
2357	LA RESOLANA LEADERSHIP ACADEMY	569,845	472,200	18,121	6,793	82,558	107,472	18,773
17425	LA TIERRA MONTESSORI SCHOOL	709,299	587,758	22,555	8,455	102,762	133,772	23,367
4010	LAKE ARTHUR SCHOOLS	1,241,410	1,028,690	39,476	14,798	179,853	234,127	40,897
7023	LAS CRUCES SCHOOL DISTRICT #2	165,960,606	137,522,681	5,277,391	1,978,358	24,044,089	31,299,838	5,467,460
7338	LAS MONTANAS CHARTER HIGH SCHOOL	1,150,628	953,464	36,589	13,716	166,701	217,006	37,907
12037	LAS VEGAS CITY SCHOOLS	10,118,309	8,384,501	321,753	120,617	1,465,923	1,908,293	333,341
3150	LEA COUNTY	19,281,224	15,977,320	613,125	229,845	2,793,431	3,636,401	635,207
3160	LINCOLN COUNTY	5,504,312	4,561,129	175,032	65,615	797,455	1,038,102	181,336

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Employer Code	Employer	Net OPEB Liability June 30, 2016	Net OPEB Liability June 30, 2017	Deferred Inflows of Resources				
				Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense
		(3)	(4)	(5)	(6)	(7)	(8)	(9)
17334	LINDRITH AREA HERITAGE SCHOOL	\$ 205,079	\$ 169,938	\$ 6,521	\$ 2,445	\$ 29,711	\$ 38,677	\$ 6,756
10120	LOGAN MUNICIPAL SCHOOLS	2,644,148	2,191,064	84,081	31,520	383,080	498,681	87,110
23070	LORDSBURG MUNICIPAL SCHOOLS	3,928,761	3,255,554	124,931	46,833	569,192	740,956	129,430
3170	LOS ALAMOS COUNTY	54,566,242	45,216,127	1,735,155	650,465	7,905,464	10,291,084	1,797,648
32093	LOS ALAMOS PUBLIC SCHOOLS	30,540,864	25,307,581	971,171	364,067	4,424,708	5,759,946	1,006,148
14045	LOS LUNAS CONSOLIDATED SCHOOLS	52,872,018	43,812,215	1,681,280	630,269	7,660,008	9,971,557	1,741,833
2322	LOS PUENTES CHARTER SCHOOL	1,546,020	1,281,104	49,162	18,430	223,985	291,577	50,933
3006	LOVING MUNICIPAL SCHOOLS	4,524,309	3,749,053	143,869	53,933	655,474	853,276	149,050
6019	LOVINGTON MUNICIPAL SCHOOLS	23,591,158	19,548,731	750,177	281,222	3,417,847	4,449,246	777,195
12128	LUNA COMMUNITY COLLEGE	7,079,316	5,866,251	225,116	84,390	1,025,639	1,335,145	233,223
3180	LUNA COUNTY	10,789,326	8,940,538	343,090	128,616	1,563,139	2,034,845	355,447
25075	MAGDALENA MUNICIPAL SCHOOLS	4,086,261	3,386,066	129,939	48,711	592,011	770,661	134,619
9028	MAXWELL MUNICIPAL SCHOOLS	1,664,692	1,379,441	52,936	19,844	241,178	313,958	54,842
17424	MCCURDY CHARTER SCHOOL	2,716,335	2,250,882	86,377	32,380	393,538	512,295	89,488
3200	MCKINLEY COUNTY	13,971,600	11,577,518	444,284	166,551	2,024,182	2,635,017	460,259
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	1,822,739	1,510,407	57,961	21,728	264,075	343,764	60,049
5014	MELROSE MUNICIPAL SCHOOLS	2,107,115	1,746,054	67,004	25,118	305,275	397,397	69,417
17127	MESA VISTA SCHOOLS	3,213,993	2,663,264	102,202	38,313	465,638	606,153	105,883
10141	MESALANDS COMMUNITY COLLEGE	3,925,479	3,252,835	124,827	46,794	568,717	740,338	129,332
13369	MIDDLE COLLEGE HIGH SCHOOL	702,189	581,867	22,329	8,371	101,732	132,432	23,133
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	4,496,965	3,726,395	142,999	53,607	651,513	848,119	148,149
1306	MONTE DEL SOL CHARTER SCHOOL	2,032,740	1,684,423	64,639	24,232	294,500	383,371	66,967
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	1,978,599	1,639,559	62,918	23,586	286,656	373,160	65,184
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	1,381,410	1,144,701	43,928	16,467	200,136	260,531	45,510
30089	MORA INDEPENDENT SCHOOLS	4,809,779	3,985,606	152,946	57,336	696,833	907,115	158,455
9324	MORENO VALLEY CHARTER HIGH SCHOOL	534,298	442,744	16,990	6,369	77,408	100,767	17,602
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	17,376,453	14,398,938	552,555	207,139	2,517,471	3,277,165	572,455
16356	MOSAIC ACADEMY CHARTER SCHOOL	982,190	813,888	31,233	11,708	142,298	185,239	32,358
31091	MOSQUERO MUNICIPAL SCHOOLS	925,315	766,759	29,424	11,030	134,058	174,512	30,484
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	1,316,879	1,091,227	41,875	15,698	190,787	248,360	43,384
22067	MOUNTAINAIR PUBLIC SCHOOLS	2,305,084	1,910,100	73,300	27,478	333,957	434,735	75,939
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	1,523,598	1,262,524	48,449	18,162	220,736	287,347	50,194
2354	NATIVE AMERICAN COMMUNITY ACADEMY	3,528,447	2,923,835	112,201	42,061	511,195	665,457	116,242
2148	NEW MEXICO ACTIVITIES ASSOCIATION	1,406,566	1,165,546	44,727	16,767	203,781	265,275	46,338
1418	NEW MEXICO CONNECTIONS ACADEMY	3,493,994	2,895,286	111,106	41,651	506,204	658,961	115,107
12102	NEW MEXICO HIGHLANDS UNIVERSITY	31,209,147	25,861,352	992,422	372,033	4,521,528	5,885,983	1,028,164
2414	NEW MEXICO INTERNATIONAL SCHOOL	1,076,253	891,833	34,224	12,830	155,926	202,980	35,456
6124	NEW MEXICO JUNIOR COLLEGE	17,228,797	14,276,583	547,860	205,378	2,496,079	3,249,317	567,591
4097	NEW MEXICO MILITARY INSTITUTE	17,128,718	14,193,653	544,677	204,185	2,481,579	3,230,441	564,294
1416	NEW MEXICO SCHOOL FOR THE ARTS	1,533,989	1,271,134	48,779	18,286	222,242	289,307	50,536
1094	NEW MEXICO SCHOOL FOR THE DEAF	12,374,721	10,254,270	393,504	147,515	1,792,828	2,333,847	407,677
16358	NEW MEXICO VIRTUAL ACADEMY	1,058,206	876,879	33,650	12,615	153,311	199,576	34,862
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	11,469,094	9,503,825	364,706	136,719	1,661,623	2,163,048	377,842
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	1,891,099	1,567,053	60,135	22,543	273,979	356,657	62,301
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	3,013,836	2,497,405	95,837	35,927	436,639	568,403	99,289

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		Net OPEB Liability June 30, 2016 (3)	Net OPEB Liability June 30, 2017 (4)	Differences Between Expected and Actual Experience (5)	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments (6)	Changes of Assumptions (7)	Total Deferred Inflows of Resources (8)	Proportionate Share of Plan OPEB Expense (9)
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	\$ 1,591,957	\$ 1,319,170	\$ 50,623	\$ 18,977	\$ 230,640	\$ 300,240	\$ 52,446
2328	NORTH VALLEY ACADEMY	3,131,415	2,594,836	99,576	37,329	453,674	590,579	103,162
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	1,489,692	1,234,428	47,371	17,758	215,824	280,953	49,077
32110	NORTHERN NEW MEXICO COLLEGE	9,431,979	7,815,776	299,928	112,435	1,366,489	1,778,852	310,730
4215	NORTHERN REGIONAL HOUSING AUTHORITY	622,345	515,704	19,790	7,419	90,164	117,373	20,503
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	1,693,676	1,403,459	53,857	20,190	245,377	319,424	55,797
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	442,423	366,612	14,069	5,274	64,097	83,440	14,575
2311	NUESTROS VALORES CHARTER SCHOOL	1,247,425	1,033,675	39,667	14,870	180,725	235,262	41,096
32118	PECOS CONNECTIONS ACADEMY	786,955	652,108	25,024	9,381	114,013	148,418	25,926
12039	PECOS INDEPENDENT SCHOOLS	5,418,999	4,490,435	172,319	64,598	785,095	1,022,012	178,525
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	683,596	566,459	21,738	8,149	99,038	128,925	22,521
20060	PENASCO INDEPENDENT SCHOOLS	2,767,742	2,293,480	88,012	32,993	400,986	521,991	91,181
1001	POJOAQUE VALLEY SCHOOLS	11,722,844	9,714,094	372,775	139,744	1,698,386	2,210,905	386,201
11035	PORTALES MUNICIPAL SCHOOLS	19,350,131	16,034,419	615,316	230,666	2,803,414	3,649,396	637,477
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	2,582,898	2,140,309	82,134	30,790	374,206	487,130	85,092
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	1,942,505	1,609,650	61,770	23,156	281,427	366,353	63,995
20125	QUESTA INDEPENDENT SCHOOLS	3,633,994	3,011,297	115,558	43,320	526,487	685,365	119,719
4170	RATON HOUSING AUTHORITY	402,501	333,531	12,799	4,798	58,314	75,911	13,260
9029	RATON PUBLIC SCHOOLS	7,132,910	5,910,661	226,820	85,029	1,033,404	1,345,253	234,989
2580	RATON PUBLIC SERVICE	1,006,253	833,828	31,998	11,995	145,784	189,777	33,150
20312	RED RIVER VALLEY CHARTER SCHOOL	591,173	489,874	18,799	7,047	85,648	111,494	19,476
26150	REGION IX EDUCATION COOPERATIVE	3,375,322	2,796,949	107,332	40,236	489,011	636,579	111,198
5016	REGIONAL EDUCATION COOPERATIVE #6	572,580	474,466	18,207	6,826	82,954	107,987	18,863
6150	REGIONAL EDUCATION COOPERATIVE VII	92,422	76,585	2,939	1,102	13,390	17,431	3,045
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	1,063,675	881,410	33,824	12,680	154,103	200,607	35,042
28085	RESERVE SCHOOL DISTRICT	1,820,552	1,508,594	57,892	21,702	263,758	343,352	59,977
3240	RIO ARRIBA COUNTY	12,466,049	10,329,949	396,409	148,603	1,806,060	2,351,072	410,686
12326	RIO GALLINAS CHARTER SCHOOL	563,283	466,762	17,912	6,715	81,607	106,234	18,557
29123	RIO RANCHO PUBLIC SCHOOLS	110,123,970	91,253,846	3,501,839	1,312,749	15,954,573	20,769,161	3,627,960
2318	ROBERT F. KENNEDY CHARTER SCHOOL	2,550,085	2,113,119	81,090	30,399	369,452	480,941	84,011
3250	ROOSEVELT COUNTY	3,874,073	3,210,237	123,192	46,181	561,269	730,642	127,629
2313	ROOTS AND WINGS COMMUNITY SCHOOL	431,486	357,549	13,721	5,144	62,513	81,378	14,215
4011	ROSWELL INDEPENDENT SCHOOLS	63,389,000	52,527,075	2,015,711	755,638	9,183,690	11,955,039	2,088,308
31092	ROY SCHOOLS	1,041,253	862,831	33,111	12,412	150,855	196,378	34,303
26081	RUIDOSO MUNICIPAL SCHOOLS	11,711,360	9,704,578	372,410	139,607	1,696,722	2,208,739	385,823
2418	SAGE MONTESSORI CHARTER SCHOOL	710,939	589,117	22,607	8,475	103,000	134,082	23,421
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	795,705	659,358	25,303	9,485	115,280	150,068	26,214
10032	SAN JON MUNICIPAL SCHOOLS	1,490,785	1,235,334	47,406	17,771	215,982	281,159	49,113
32107	SAN JUAN COMMUNICATIONS	2,464,772	2,042,425	78,377	29,382	357,092	464,851	81,200
3260	SAN JUAN COUNTY	37,959,790	31,455,249	1,207,086	452,505	5,499,550	7,159,141	1,250,560
4390	SAN JUAN WATER COMMISSION	289,298	239,726	9,199	3,449	41,913	54,561	9,531
3270	SAN MIGUEL COUNTY	5,187,123	4,298,292	164,946	61,834	751,502	978,282	170,886
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	592,814	491,233	18,851	7,067	85,886	111,804	19,530
3280	SANDOVAL COUNTY	24,074,596	19,949,331	765,550	286,985	3,487,886	4,540,421	793,121
4260	SANTA FE CIVIC HOUSING AUTHORITY	1,690,942	1,401,193	53,770	20,157	244,981	318,908	55,707

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		Net OPEB Liability June 30, 2016 (3)	Net OPEB Liability June 30, 2017 (4)	Differences Between Expected and Actual Experience (5)	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments (6)	Changes of Assumptions (7)	Total Deferred Inflows of Resources (8)	Proportionate Share of Plan OPEB Expense (9)
1003	SANTA FE COMMUNITY COLLEGE	\$ 30,308,988	\$ 25,115,438	\$ 963,797	\$ 361,303	\$ 4,391,114	\$ 5,716,214	\$ 998,509
3290	SANTA FE COUNTY	54,659,211	45,293,165	1,738,111	651,573	7,918,933	10,308,617	1,800,711
1002	SANTA FE PUBLIC SCHOOLS	95,259,320	78,936,306	3,029,157	1,135,553	13,801,008	17,965,718	3,138,254
24072	SANTA ROSA CONSOLIDATED SCHOOLS	6,262,829	5,189,672	199,152	74,657	907,348	1,181,157	206,325
14366	SCHOOL OF DREAMS ACADEMY	2,951,492	2,445,744	93,855	35,184	427,607	556,646	97,235
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	506,954	420,086	16,121	6,043	73,447	95,611	16,701
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	492,189	407,851	15,651	5,867	71,307	92,825	16,215
3300	SIERRA COUNTY	137,813	114,198	4,382	1,643	19,966	25,991	4,540
8026	SILVER CITY CONSOLIDATED SCHOOLS	20,543,415	17,023,230	653,261	244,891	2,976,295	3,874,447	676,789
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	309,532	256,493	9,843	3,690	44,844	58,377	10,197
25076	SOCORRO CONSOLIDATED SCHOOLS	11,512,297	9,539,625	366,080	137,234	1,667,882	2,171,196	379,265
2309	SOUTH VALLEY ACADEMY	4,067,120	3,370,205	129,331	48,483	589,237	767,051	133,989
2396	SOUTH VALLEY PREPARATORY SCHOOL	980,550	812,529	31,181	11,689	142,060	184,930	32,304
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	1,039,065	861,018	33,041	12,386	150,538	195,965	34,231
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	1,335,472	1,106,635	42,467	15,920	193,481	251,868	43,996
2345	SOUTHWEST INTERMEDIATE LEARNING CENTER	610,861	506,188	19,425	7,282	88,501	115,208	20,124
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	235,704	195,315	7,495	2,810	34,148	44,453	7,765
2346	SOUTHWEST PRIMARY LEARNING CENTER	541,408	448,636	17,216	6,454	78,438	102,108	17,836
21150	SOUTHWEST REGIONAL EDUCATION #10	1,775,708	1,471,434	56,466	21,168	257,262	334,896	58,499
32098	SOUTHWEST SECONDARY LEARNING CENTER	1,275,863	1,057,239	40,571	15,209	184,845	240,625	42,032
4520	SPRINGER HOUSING AUTHORITY	150,938	125,074	4,800	1,799	21,868	28,467	4,973
9030	SPRINGER MUNICIPAL SCHOOLS	1,680,005	1,392,130	53,423	20,027	243,396	316,846	55,347
20265	TAOS ACADEMY CHARTER SCHOOL	1,551,489	1,285,636	49,336	18,495	224,777	292,608	51,113
20307	TAOS CHARTER SCHOOL	1,066,956	884,129	33,928	12,719	154,579	201,226	35,150
3320	TAOS COUNTY	11,905,501	9,865,452	378,584	141,921	1,724,849	2,245,354	392,219
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	971,253	804,825	30,885	11,578	140,713	183,176	31,997
20435	TAOS INTERNATIONALSCHOOL	1,157,191	958,902	36,798	13,794	167,652	218,244	38,123
20062	TAOS MUNICIPAL SCHOOLS	16,845,436	13,958,912	535,669	200,809	2,440,538	3,177,016	554,961
6020	TATUM MUNICIPAL SCHOOLS	3,292,196	2,728,067	104,689	39,245	476,968	620,902	108,459
2394	TECH LEADERSHIP HIGH SCHOOL	1,011,721	838,360	32,172	12,060	146,576	190,808	33,330
5015	TEXICO MUNICIPAL SCHOOLS	4,554,387	3,773,977	144,825	54,291	659,832	858,948	150,041
29408	THE ASK ACADEMY	2,457,663	2,036,534	78,151	29,297	356,062	463,510	80,966
2413	THE GREAT ACADEMY	1,235,941	1,024,158	39,302	14,733	179,061	233,096	40,717
1398	THE MASTERS PROGRAM	1,240,863	1,028,237	39,458	14,792	179,774	234,024	40,879
2366	THE NEW AMERICA SCHOOL	1,683,833	1,395,302	53,544	20,072	243,951	317,567	55,473
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	1,541,098	1,277,025	49,005	18,371	223,272	290,648	50,770
2370	TIERRA ADENTRO OF NEW MEXICO	2,113,678	1,751,492	67,213	25,196	306,226	398,635	69,634
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	2,264,616	1,876,566	72,013	26,996	328,094	427,103	74,606
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	290,938	241,085	9,252	3,468	42,151	54,871	9,585
3330	TORRANCE COUNTY	4,603,059	3,814,309	146,373	54,871	666,883	868,127	151,645
2080	TOWN OF BERNALILLO	5,222,124	4,327,295	166,059	62,251	756,572	984,882	172,039
4290	TOWN OF EDGEWOOD	1,495,707	1,239,413	47,562	17,830	216,696	282,088	49,275
2270	TOWN OF ELIDA	152,579	126,434	4,852	1,819	22,105	28,776	5,027
2300	TOWN OF ESTANCIA	704,924	584,133	22,416	8,403	102,128	132,947	23,223

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				Differences Between Expected and Actual Experience (5)	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments (6)	Changes of Assumptions (7)	Total Deferred Inflows of Resources (8)	Proportionate Share of Plan OPEB Expense (9)
2720	TOWN OF SILVER CITY	\$ 7,802,287	\$ 6,465,338	\$ 248,105	\$ 93,008	\$ 1,130,382	\$ 1,471,495	\$ 257,041
2750	TOWN OF SPRINGER	550,705	456,339	17,512	6,565	79,785	103,862	18,143
2770	TOWN OF TAOS	6,950,253	5,759,303	221,012	82,852	1,006,941	1,310,805	228,971
32106	TOWN OF TATUM	438,595	363,440	13,947	5,228	63,543	82,718	14,449
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	785,315	650,748	24,972	9,361	113,775	148,108	25,872
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	10,664,091	8,836,762	339,108	127,123	1,544,995	2,011,226	351,321
10033	TUCUMCARI PUBLIC SCHOOLS	7,362,598	6,100,991	234,124	87,767	1,066,681	1,388,572	242,556
15049	TULAROSA MUNICIPAL SCHOOLS	7,650,255	6,339,357	243,271	91,196	1,108,356	1,442,823	252,032
1315	TURQUOISE TRAIL CHARTER SCHOOL	2,837,742	2,351,485	90,238	33,828	411,127	535,193	93,487
3340	UNION COUNTY	1,988,443	1,647,716	63,231	23,704	288,082	375,017	65,508
13430	UPLIFT COMMUNITY SCHOOL	1,060,940	879,145	33,737	12,647	153,707	200,091	34,952
3350	VALENCIA COUNTY	12,550,815	10,400,190	399,104	149,614	1,818,341	2,367,059	413,478
24073	VAUGHN MUNICIPAL SCHOOLS	1,269,300	1,051,801	40,363	15,131	183,894	239,388	41,816
2100	VILLAGE OF BOSQUE FARMS	1,594,145	1,320,983	50,692	19,003	230,957	300,652	52,518
2130	VILLAGE OF CHAMA	528,283	437,760	16,799	6,297	76,537	99,633	17,404
32099	VILLAGE OF FT SUMNER	665,549	551,505	21,164	7,934	96,424	125,522	21,926
32100	VILLAGE OF HATCH	1,024,300	848,782	32,572	12,210	148,399	193,181	33,745
32101	VILLAGE OF JEMEZ SPRINGS	372,970	309,060	11,860	4,446	54,035	70,341	12,287
32102	VILLAGE OF LOGAN	721,330	597,728	22,938	8,599	104,505	136,042	23,764
2880	VILLAGE OF MELROSE	195,235	161,781	6,208	2,327	28,285	36,820	6,432
2490	VILLAGE OF MILAN	1,665,239	1,379,894	52,953	19,851	241,257	314,061	54,860
2530	VILLAGE OF PECOS	374,610	310,420	11,912	4,466	54,273	70,651	12,341
2560	VILLAGE OF QUESTA	650,236	538,816	20,677	7,751	94,205	122,633	21,422
2610	VILLAGE OF RESERVE	182,110	150,905	5,791	2,171	26,384	34,346	5,999
2800	VILLAGE OF TIJERAS	296,407	245,617	9,425	3,533	42,943	55,901	9,765
20317	VISTA GRANDE CHARTER HIGH SCHOOL	827,971	686,095	26,329	9,870	119,955	156,154	27,277
30090	WAGON MOUND PUBLIC SCHOOLS	1,573,911	1,304,215	50,049	18,762	228,025	296,836	51,851
29330	WALATOWA CHARTER HIGH SCHOOL	621,252	514,798	19,755	7,406	90,006	117,167	20,467
12038	WEST LAS VEGAS PUBLIC SCHOOLS	11,634,797	9,641,134	369,976	138,694	1,685,630	2,194,300	383,301
8099	WESTERN NEW MEXICO UNIVERSITY	24,062,018	19,938,908	765,150	286,835	3,486,064	4,538,049	792,707
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	382,267	316,764	12,156	4,557	55,382	72,095	12,594
13142	ZUNI PUBLIC SCHOOLS	13,171,520	10,914,534	418,842	157,013	1,908,267	2,484,122	433,927
		\$ 5,468,764,811	\$ 4,531,673,018	\$ 173,901,575	\$ 65,191,233	\$ 792,305,306	\$ 1,031,398,114	\$ 180,164,753

New Mexico Retiree Health Care Authority

Notes to the Schedules

Note 1 – Retiree Health Care Act Plan

The New Mexico Retiree Health Care Authority (the Authority) was formed February 13, 1990, under the New Mexico Retiree Health Care Act (the Act) of New Mexico Statutes Annotated, as amended (NMSA 1978), to administer the Retiree Health Care Fund (the Fund) under Section 10-7C-1-19 NMSA 1978. The Fund was created to provide comprehensive group health insurance coverage for individuals (and their spouses, dependents and surviving spouses) who have retired or will retire from public service in New Mexico.

The Fund is a multiple employer cost sharing defined benefit healthcare plan that provides eligible retirees (including terminated employees who have accumulated benefits but are not yet receiving them), their spouses, dependents and surviving spouses and dependents with health insurance and prescription drug benefits consisting of a plan, or optional plans of benefits, that can be contributions to the Fund and by co-payments or out-of-pocket payments of eligible retirees. Employees of the Authority also participate in the Fund.

The Act created a governing Board of Directors (the Board) comprised of not more than 12 members. Members of the Board include the following individuals:

1. One member who is not employed by or on behalf of, or contracting with, an employer participating in or eligible to participate in the Act, and who shall be appointed by the Governor to serve at the pleasure of the Governor;
2. The director of the Educational Retirement Board (ERB) or the ERB director's designee;
3. One member to be selected by the Public School Superintendent's Association of New Mexico;
4. One member who shall be a teacher who is certified and teaching in elementary or secondary education to be selected by a committee composed of one person designated by the New Mexico Association of Classroom Teachers, one person designated by the National Education Association of New Mexico and one person designated by the New Mexico Federation of Teachers;
5. One member who shall be an eligible retiree of a public school and who shall be selected by the New Mexico Association of Retired Educators;
6. One member who shall be an eligible retiree of an institution of higher education participating in the Act and who shall be selected by the New Mexico Association of Retired Educators (the institutions of higher education do not currently have the requisite number of participants for board representation);
7. The executive secretary of the Public Employees' Retirement Association (PERA) or the PERA executive secretary's designee;
8. One member who shall be an eligible State government retiree and who shall be selected by the Retired Public Employees of New Mexico;
9. One member who shall be an elected official or employee of a municipality participating in the New Mexico Retiree Health Care Act to be selected by the New Mexico Municipal League;

New Mexico Retiree Health Care Authority

Notes to the Schedules

Note 1 – Retiree Health Care Act Plan (continued)

10. One member who shall be an elected official or employee of a county participating in the Act to be selected by the New Mexico Association of Counties;
11. The State Treasurer or the State Treasurer’s designee; and
12. One member who shall be a classified State employee selected by the Personnel Board in response to statutory amendment.

Every member of the Board serves at the pleasure of the party or parties that selected that member. The Board elects from its membership a president, vice president, and secretary.

The Board may enter into contracts or arrangements with consultants, professional persons or firms as may be necessary to carry out the provisions of the Act. Other legal duties of the Board are defined by the Act.

The plan has 310 participating employers and 160,035 current members, including active employees, terminated eligible members, retirees, and surviving spouses. As of June 30, 2017, membership in the plan consists of the following:

Plan membership	
Current retirees and surviving spouses	51,208
Inactive and eligible for deferred benefit	11,478
Current active members	97,349
	<u>160,035</u>
Active membership	
State general	19,593
State police and corrections	1,886
Municipal general	21,004
Municipal police	3,820
Municipal FTRE	2,290
Educational Retirement Board	48,756
	<u>97,349</u>

The Authority is an independent agency of the State of New Mexico. The funds administered by the Authority are considered part of the State of New Mexico financial reporting entity and are OPEB trust funds of the State of New Mexico. The Authority’s financial information is included with the financial presentation of the State of New Mexico.

New Mexico Retiree Health Care Authority

Notes to the Schedules

Note 1 – Retiree Health Care Act Plan (continued)

The Authority has developed criteria to determine whether other state agencies, boards or commissions which benefit the members of the Authority should be included within its financial reporting entity. The criteria include, but are not limited to, whether the Authority exercises oversight responsibility on financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, scope of public service, and special financing relationships. Based on these criteria, management has determined that no other such entities should be included in its financial reporting entity. The Authority does not have any component units.

Because the Authority is a self-funded, mainly self-insured entity pursuant to Section 10-7C NMSA 1978, the Authority is not construed to be transacting insurance activity otherwise subject to the laws of the State of New Mexico that regulate insurance companies and therefore, not subject to minimum statutory reserve requirements.

Employer and employee contributions to the Authority total 3% for non-enhanced retirement plans and 3.75% of enhanced retirement plans of each participating employee's salary as required by Section 10-7C-15 NMSA 1978. The contributions are established by statute and are not based on an actuarial calculation. All employer and employee contributions are non-refundable under any circumstance, including termination of the employer's participation in the Authority.

Current retirees are required to make monthly contributions for individual basic medical coverage. The Board may designate other plans as "optional coverages." See Section 10 7C-13 NMSA 1978 for more details.

Note 2 – Basis of Accounting and Measurement Focus

The Schedules are prepared using the economic resource measurement focus and the accrual basis of accounting in accordance with the standards issued by the Government Accounting Standards Board (GASB). Contributions are recognized when due. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value. For the purposes of measuring the net OPEB liability, deferred inflows of resources related to the OPEB, and OPEB expense, information about the fiduciary net position of the Authority and additions to and deductions from Authority's fiduciary net position have been determined on the same basis as they were reported by Authority. Each participating employer's proportionate share of the Fund's net OPEB liability, deferred amounts and OPEB expense is calculated based on the employer's contributions to the Fund as a percentage of total employer contributions received by the Fund during the measurement year.

The preparation of the schedules 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 for the reporting period. Actual results could differ from those estimates.

New Mexico Retiree Health Care Authority

Notes to the Schedules

Note 3 – Net OPEB Liability

The plan's actuarial valuation and measurement of the net OPEB liability and other OPEB amounts were performed by the Authority's independent actuary as of June 30, 2017. The plan's valuation and measurement of the total OPEB liability and related net OPEB liability were performed in accordance with GASB No. 74. The components of the net OPEB liability as of June 30, 2017 are as follows:

	<u>June 30, 2017</u>
Total OPEB liability	\$ 5,111,141,659
Plan fiduciary net position	579,468,641
Net OPEB liability	<u>\$ 4,531,673,018</u>

Plan fiduciary net position as a percentage of the total OPEB liability (funded status)	11.34%
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Actuarial Valuation

The total OPEB liability as of June 30, 2017 was determined by an actuarial valuation as of June 30, 2017. The mortality, retirement, disability, turnover and salary increase assumptions are based on the PERA annual valuation as of June 30, 2016 and the ERB actuarial experience study as of June 30, 2016. The following actuarial assumptions were applied to the actuary's measurement:

Valuation Date	June 30, 2017
Actuarial cost method	Entry age normal, level percent of pay, calculated on individual employee basis
Asset valuation method	Market value of assets
Actuarial assumptions:	
Inflation	2.50% for ERB members; 2.25% for PERA members
Projected payroll increases	3.50%
Investment rate of return	7.25%, net of OPEB plan investment expense and margin for adverse deviation including inflation
Health care cost trend rate	8% graded down to 4.5% over 14 years for Non-Medicare medical plan costs and 7.5% graded down to 4.5% over 12 for Medicare medical plan costs
Mortality	ERB members: RP-2000 Combined Healthy Mortality Table with White Collar Adjustment (males) and GRS Southwest Region Teacher Mortality Table (females) PERA members: RP-2000 Combined Healthy Mortality

Rate of Return

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which the expected future real rates of return (net of investment fees and inflation) are developed for each major asset class. These returns 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, adding expected inflation and subtracting expected investment expenses and a risk margin. The target allocation and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before investment expenses, used in the derivation of the long-term expected investment rate of return assumptions.

New Mexico Retiree Health Care Authority

Notes to the Schedules

Note 3 – Net OPEB Liability (continued)

The best estimates for the long-term expected rate of return is summarized as follows:

Asset Class	Target Allocation	Long-Term Rate of Return
U.S. core fixed income	20%	4.1%
U.S. equity - large cap	20%	9.1%
Non U.S. - emerging markets	15%	12.2%
Non U.S. - developed equities	12%	9.8%
Private equity	10%	13.8%
Credit and structured finance	10%	7.3%
Real estate	5%	6.9%
Absolute return	5%	6.1%
U.S. equity - small/mid cap	3%	9.1%

Discount Rate

The discount rate used to measure the total OPEB liability is 3.81% as of June 30, 2017. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at rates proportional to the actuary determined contribution rates. For this purpose, employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members through the fiscal year ending June 30, 2028. Thus, the 7.25% discount rate was used to calculate the net OPEB liability through 2029. Beyond 2029, the index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher. Thus 3.81% is the blended discount rate.

Basis for Allocation

The employers' proportionate share, reported in the Schedule of Employer Allocations, is calculated using employer contributions for employers that were members of the Authority as of June 30, 2017.

Sensitivity of the Net OPEB Liability

The following presents the net OPEB liability, calculated using the discount rate of 3.81%, as well as what the Fund's net OPEB liability would be if it were calculated using a discount rate that is 1-percent lower or 1-percent higher than the current rate:

1% Decrease (2.81%)	Current Discount (3.81%)	1% Increase (4.81%)
\$ 5,496,848,763	\$ 4,531,673,018	\$ 3,774,405,896

New Mexico Retiree Health Care Authority

Notes to the Schedules

Note 3 – Net OPEB Liability (continued)

The following presents the Net OPEB Liability of NMRHCA as of June 30, 2017, as well as what the Fund's Net OPEB Liability would be if it were calculated using a health cost trend rate that is 1-percentage-point lower or 1-percentage-point higher than the health cost trend rates used:

1% Decrease	Current Trend Rates	1% Increase
\$ 3,854,499,980	\$ 4,531,673,018	\$ 5,059,700,584

Note 4 – Financial Information

OPEB Expense

The components of allocable OPEB expense for the measurement year ended June 30, 2017 are as follows:

Service Cost	\$ 265,229,268
Interest on the total OPEB liability	187,563,383
Expensed portion of current-period difference between expected and actual experience in the total OPEB liability	(36,533,944)
Expensed portion of current-period changes of assumptions or other inputs	(166,450,695)
Actual member contributions	(42,929,216)
Projected earnings on plan investments	(14,577,122)
Expensed portion of current-period differences between actual and projected earnings on plan investments	(16,297,808)
Administrative expense	<u>4,160,887</u>
Total OPEB Expense	<u><u>\$ 180,164,753</u></u>

Deferred Inflows of Resources

The following presents a summary of changes in the deferred inflows of resources for the measurement year ended June 30, 2017:

Deferred Inflows of Resources	Year of Deferral	Amortization Period	Beginning Balance	Current Year Changes	Amortization	Ending Balance
Difference between expected and actual experience in the total OPEB liability	2017	5.76	\$ -	\$ 210,435,519	\$ (36,533,944)	\$ 173,901,575
Changes of assumptions or other inputs	2017	5.76	-	958,756,001	(166,450,695)	792,305,306
Differences between actual and projected earnings on plan investments	2017	5.00	-	81,489,041	(16,297,808)	65,191,233
Total deferred inflows of resources			<u>\$ -</u>	<u>\$ 1,250,680,561</u>	<u>\$ (219,282,447)</u>	<u>\$ 1,031,398,114</u>

New Mexico Retiree Health Care Authority

Notes to the Schedules

Note 4 – Financial Information (continued)

Amounts reported as deferred inflows of resources related to the OPEB will be amortized in OPEB expense as follows:

<u>Year</u>	<u>Amount</u>
2019	\$ (219,282,447)
2020	(219,282,447)
2021	(219,282,447)
2022	(219,282,448)
2023	<u>(154,268,325)</u>
Total	<u>\$ (1,031,398,114)</u>

Note 5 – Additional Information

Additional financial information supporting the preparation of the Schedule of Employer Allocations and the Schedule of OPEB Amounts by Employer, including the disclosure of the net OPEB liability and the unmodified audit opinion on the financial statements, is located in the New Mexico Retiree Health Care Authority financial statements for the fiscal year ended June 30, 2017. Additional financial information is available at www.nmrhca.state.nm.us or by contacting New Mexico Retiree Health Care Authority at 4308 Carlisle NE, Suite 104, Albuquerque, NM 87107.

Supplementary Information

New Mexico Retiree Health Care Authority
Schedule of Deferred OPEB Amortization by Employer
As of and for the year ended June 30, 2017

Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		Ending 2019	Ending 2020	Ending 2021	Ending 2022	Ending 2023
		(10)	(11)	(12)	(13)	(14)
1341	STATE OF NEW MEXICO	\$ (52,896,833)	\$ (52,896,833)	\$ (52,896,833)	\$ (52,896,833)	\$ (37,213,656)
2308	21ST CENTURY PUBLIC ACADEMY	(60,105)	(60,105)	(60,105)	(60,105)	(42,286)
2340	ABQ CHARTER ACADEMY	(90,125)	(90,125)	(90,125)	(90,125)	(63,405)
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	(90,147)	(90,147)	(90,147)	(90,147)	(63,420)
2344	ACADEMY OF TRADES AND TECHNOLOGY	(46,817)	(46,817)	(46,817)	(46,817)	(32,935)
2390	ACE LEADERSHIP	(89,752)	(89,752)	(89,752)	(89,752)	(63,144)
15046	ALAMOGORDO PUBLIC SCHOOLS	(1,482,985)	(1,482,985)	(1,482,985)	(1,482,985)	(1,043,303)
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	(1,739,897)	(1,739,897)	(1,739,897)	(1,739,897)	(1,224,040)
4560	ALBUQUERQUE HOUSING AUTHORITY	(150,318)	(150,318)	(150,318)	(150,318)	(105,752)
2341	ALBUQUERQUE INSTITUTE FOR MATHMATICS AND SCIENCE	(91,814)	(91,814)	(91,814)	(91,814)	(64,591)
2003	ALBUQUERQUE PUBLIC SCHOOLS	(24,674,165)	(24,674,165)	(24,674,165)	(24,674,165)	(17,358,627)
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	(83,503)	(83,503)	(83,503)	(83,503)	(58,745)
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	(77,779)	(77,779)	(77,779)	(77,779)	(54,721)
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOO	(49,711)	(49,711)	(49,711)	(49,711)	(34,974)
8347	ALDO LEOPOLD CHARTER SCHOOL	(64,995)	(64,995)	(64,995)	(64,995)	(45,726)
2356	ALICE KING COMMUNITY SCHOOL	(102,208)	(102,208)	(102,208)	(102,208)	(71,904)
7335	ALMA D' ARTE CHARTER HIGH	(49,053)	(49,053)	(49,053)	(49,053)	(34,512)
2303	AMY BIEHL CHARTER SCHOOL	(116,198)	(116,198)	(116,198)	(116,198)	(81,746)
20316	ANANSI CHARTER SCHOOL	(45,391)	(45,391)	(45,391)	(45,391)	(31,936)
23121	ANIMAS PUBLIC SCHOOLS	(76,201)	(76,201)	(76,201)	(76,201)	(53,607)
7339	ANTHONY CHARTER SCHOOL	(28,529)	(28,529)	(28,529)	(28,529)	(20,069)
3004	ARTESIA PUBLIC SCHOOLS	(1,071,261)	(1,071,261)	(1,071,261)	(1,071,261)	(753,645)
16050	AZTEC MUNICIPAL SCHOOLS	(758,410)	(758,410)	(758,410)	(758,410)	(533,553)
14043	BELEN CONSOLIDATED SCHOOLS	(1,082,093)	(1,082,093)	(1,082,093)	(1,082,093)	(761,268)
3010	BERNALILLO COUNTY	(6,318,251)	(6,318,251)	(6,318,251)	(6,318,251)	(4,444,979)
29086	BERNALILLO PUBLIC SCHOOLS	(998,393)	(998,393)	(998,393)	(998,393)	(702,384)
16051	BLOOMFIELD MUNICIPAL SCHOOLS	(798,868)	(798,868)	(798,868)	(798,868)	(562,014)
26077	CAPITAN MUNICIPAL SCHOOLS	(150,428)	(150,428)	(150,428)	(150,428)	(105,826)
16357	CARINOS CHARTER SCHOOL	(40,041)	(40,041)	(40,041)	(40,041)	(28,169)
3005	CARLSBAD MUNICIPAL SCHOOLS	(1,977,665)	(1,977,665)	(1,977,665)	(1,977,665)	(1,391,314)
26078	CARRIZOZO MUNICIPAL SCHOOLS	(65,697)	(65,697)	(65,697)	(65,697)	(46,219)
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	(2,038,318)	(2,038,318)	(2,038,318)	(2,038,318)	(1,433,987)
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	(3,768,807)	(3,768,807)	(3,768,807)	(3,768,807)	(2,651,411)
2150	CENTRAL REGION EDUCATION COOPERATIVE	(118,215)	(118,215)	(118,215)	(118,215)	(83,167)
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	(47,255)	(47,255)	(47,255)	(47,255)	(33,247)
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	(163,102)	(163,102)	(163,102)	(163,102)	(114,746)
3030	CHAVES COUNTY	(524,063)	(524,063)	(524,063)	(524,063)	(368,686)
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	(64,425)	(64,425)	(64,425)	(64,425)	(45,324)
3040	CIBOLA COUNTY	(265,705)	(265,705)	(265,705)	(265,705)	(186,925)
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	(104,269)	(104,269)	(104,269)	(104,269)	(73,353)
9027	CIMARRON MUNICIPAL SCHOOLS	(136,569)	(136,569)	(136,569)	(136,569)	(96,079)
2010	CITY OF ALAMOGORDO	(614,714)	(614,714)	(614,714)	(614,714)	(432,462)
2020	CITY OF ALBUQUERQUE	(15,622,581)	(15,622,581)	(15,622,581)	(15,622,581)	(10,990,706)
2040	CITY OF AZTEC	(208,625)	(208,625)	(208,625)	(208,625)	(146,772)
2060	CITY OF BELEN	(186,302)	(186,302)	(186,302)	(186,302)	(131,068)
2090	CITY OF BLOOMFIELD	(247,460)	(247,460)	(247,460)	(247,460)	(174,093)
2110	CITY OF CARLSBAD	(1,365,998)	(1,365,998)	(1,365,998)	(1,365,998)	(960,999)
2180	CITY OF CLOVIS	(667,847)	(667,847)	(667,847)	(667,847)	(469,838)
2210	CITY OF DEMING	(336,335)	(336,335)	(336,335)	(336,335)	(236,618)
2290	CITY OF ESPANOLA	(293,290)	(293,290)	(293,290)	(293,290)	(206,334)
2310	CITY OF FARMINGTON	(2,357,089)	(2,357,089)	(2,357,089)	(2,357,089)	(1,658,245)
2330	CITY OF GALLUP	(793,868)	(793,868)	(793,868)	(793,868)	(558,499)
2380	CITY OF JAL	(50,347)	(50,347)	(50,347)	(50,347)	(35,421)
2400	CITY OF LAS CRUCES	(3,543,648)	(3,543,648)	(3,543,648)	(3,543,648)	(2,493,007)
2410	CITY OF LAS VEGAS	(481,478)	(481,478)	(481,478)	(481,478)	(338,729)
2500	CITY OF MORIARTY	(63,811)	(63,811)	(63,811)	(63,811)	(44,893)
2550	CITY OF PORTALES	(289,190)	(289,190)	(289,190)	(289,190)	(203,447)
2570	CITY OF RATON	(187,925)	(187,925)	(187,925)	(187,925)	(132,209)
2620	CITY OF RIO RANCHO	(1,652,969)	(1,652,969)	(1,652,969)	(1,652,969)	(1,162,889)
2630	CITY OF ROSWELL	(1,202,677)	(1,202,677)	(1,202,677)	(1,202,677)	(846,099)
2690	CITY OF SANTA FE	(3,457,273)	(3,457,273)	(3,457,273)	(3,457,273)	(2,432,240)
2710	CITY OF SANTA ROSA	(76,771)	(76,771)	(76,771)	(76,771)	(54,008)
2730	CITY OF SOCORRO	(245,092)	(245,092)	(245,092)	(245,092)	(172,426)
2950	CITY OF SUNLAND PARK	(160,098)	(160,098)	(160,098)	(160,098)	(112,632)
2760	CITY OF T OR C	(171,852)	(171,852)	(171,852)	(171,852)	(120,899)
2780	CITY OF TEXICO	(16,051)	(16,051)	(16,051)	(16,051)	(11,295)
2810	CITY OF TUCUMCARI	(170,668)	(170,668)	(170,668)	(170,668)	(120,065)
18056	CLAYTON MUNICIPAL SCHOOLS	(125,210)	(125,210)	(125,210)	(125,210)	(88,088)
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	(113,479)	(113,479)	(113,479)	(113,479)	(79,832)
5012	CLOVIS MUNICIPAL SCHOOLS	(2,081,517)	(2,081,517)	(2,081,517)	(2,081,517)	(1,464,375)
8024	COBRE CONSOLIDATED SCHOOLS	(414,312)	(414,312)	(414,312)	(414,312)	(291,476)
3050	COLFAX COUNTY	(148,432)	(148,432)	(148,432)	(148,432)	(104,425)
2421	CORAL COMMUNITY CHARTER SCHOOL	(62,364)	(62,364)	(62,364)	(62,364)	(43,874)
26079	CORONA PUBLIC SCHOOLS	(54,250)	(54,250)	(54,250)	(54,250)	(38,167)

New Mexico Retiree Health Care Authority
Schedule of OPEB Amounts by Employer
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Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		Ending 2019	Ending 2020	Ending 2021	Ending 2022	Ending 2023
		(10)	(11)	(12)	(13)	(14)
2363	CORRALES INTERNATIONAL SCHOOL	\$ (63,965)	\$ (63,965)	\$ (63,965)	\$ (63,965)	\$ (44,998)
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	(155,449)	(155,449)	(155,449)	(155,449)	(109,362)
25319	COTTONWOOD VALLEY CHARTER SCHOOL	(43,001)	(43,001)	(43,001)	(43,001)	(30,253)
29087	CUBA INDEPENDENT SCHOOLS	(240,948)	(240,948)	(240,948)	(240,948)	(169,508)
3060	CURRY COUNTY	(299,321)	(299,321)	(299,321)	(299,321)	(210,575)
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	(50,325)	(50,325)	(50,325)	(50,325)	(35,405)
19059	DEMING PUBLIC SCHOOLS	(1,455,838)	(1,455,838)	(1,455,838)	(1,455,838)	(1,024,203)
18057	DES MOINES MUNICIPAL SCHOOLS	(55,720)	(55,720)	(55,720)	(55,720)	(39,198)
4008	DEXTER CONSOLIDATED SCHOOLS	(298,268)	(298,268)	(298,268)	(298,268)	(209,836)
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	(83,634)	(83,634)	(83,634)	(83,634)	(58,839)
11117	DORA CONSOLIDATED SCHOOLS	(94,971)	(94,971)	(94,971)	(94,971)	(66,814)
16359	DREAM DINE' CHARTER SCHOOL	(11,293)	(11,293)	(11,293)	(11,293)	(7,945)
17115	DULCE INDEPENDENT SCHOOLS	(266,933)	(266,933)	(266,933)	(266,933)	(187,788)
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	(9,320)	(9,320)	(9,320)	(9,320)	(6,555)
2304	EAST MOUNTAIN HIGH SCHOOL	(97,603)	(97,603)	(97,603)	(97,603)	(68,664)
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	(521,585)	(521,585)	(521,585)	(521,585)	(366,943)
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	(1,574,843)	(1,574,843)	(1,574,843)	(1,574,843)	(1,107,922)
3100	EDDY COUNTY	(892,940)	(892,940)	(892,940)	(892,940)	(628,196)
2323	EL CAMINO REAL ACADEMY	(88,173)	(88,173)	(88,173)	(88,173)	(62,033)
11034	ELIDA MUNICIPAL SCHOOLS	(56,926)	(56,926)	(56,926)	(56,926)	(40,047)
17054	ESPANOLA PUBLIC SCHOOLS	(793,890)	(793,890)	(793,890)	(793,890)	(558,513)
22065	ESTANCIA MUNICIPAL SCHOOLS	(214,721)	(214,721)	(214,721)	(214,721)	(151,060)
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	(84,139)	(84,139)	(84,139)	(84,139)	(59,192)
6016	EUNICE PUBLIC SCHOOLS	(211,761)	(211,761)	(211,761)	(211,761)	(148,977)
2432	EXPLORE ACADEMY	(70,894)	(70,894)	(70,894)	(70,894)	(49,874)
16052	FARMINGTON MUNICIPAL SCHOOLS	(2,778,352)	(2,778,352)	(2,778,352)	(2,778,352)	(1,954,613)
11118	FLOYD MUNICIPAL SCHOOLS	(86,858)	(86,858)	(86,858)	(86,858)	(61,104)
27083	FT SUMNER MUNICIPAL SCHOOLS	(116,878)	(116,878)	(116,878)	(116,878)	(82,224)
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	(3,931,668)	(3,931,668)	(3,931,668)	(3,931,669)	(2,765,985)
4140	GALLUP HOUSING AUTHORITY	(25,524)	(25,524)	(25,524)	(25,524)	(17,958)
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	(3,583,316)	(3,583,316)	(3,583,316)	(3,583,316)	(2,520,915)
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	(58,680)	(58,680)	(58,680)	(58,680)	(41,282)
2362	GORDON BERNELL CHARTER SCHOOL	(85,060)	(85,060)	(85,060)	(85,060)	(59,839)
5013	GRADY MUNICIPAL SCHOOLS	(62,189)	(62,189)	(62,189)	(62,189)	(43,748)
3110	GRANT COUNTY	(364,579)	(364,579)	(364,579)	(364,579)	(256,487)
14044	GRANTS-CIBOLA COUNTY SCHOOLS	(1,043,916)	(1,043,916)	(1,043,916)	(1,043,916)	(734,410)
4009	HAGERMAN MUNICIPAL SCHOOLS	(154,309)	(154,309)	(154,309)	(154,309)	(108,559)
7022	HATCH VALLEY MUNICIPAL SCHOOLS	(360,106)	(360,106)	(360,106)	(360,106)	(253,338)
2430	HEALTH LEADERSHIP HIGH SCHOOL	(64,557)	(64,557)	(64,557)	(64,557)	(45,416)
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	(166,150)	(166,150)	(166,150)	(166,150)	(116,890)
6017	HOBBS MUNICIPAL SCHOOLS	(2,616,478)	(2,616,478)	(2,616,478)	(2,616,478)	(1,840,731)
26080	HONDO VALLEY PUBLIC SCHOOLS	(69,074)	(69,074)	(69,074)	(69,074)	(48,594)
2327	HORIZON ACADEMY WEST	(95,673)	(95,673)	(95,673)	(95,673)	(67,307)
10119	HOUSE MUNICIPAL SCHOOLS	(63,636)	(63,636)	(63,636)	(63,636)	(44,767)
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	(79,227)	(79,227)	(79,227)	(79,227)	(55,737)
7420	J. PAUL TAYLOR ACADEMY	(36,949)	(36,949)	(36,949)	(36,949)	(25,994)
6018	JAL PUBLIC SCHOOLS	(144,617)	(144,617)	(144,617)	(144,617)	(101,739)
3321	JEFFERSON MONTESSORI ACADEMY	(63,285)	(63,285)	(63,285)	(63,285)	(44,521)
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	(109,312)	(109,312)	(109,312)	(109,312)	(76,904)
29088	JEMEZ VALLEY PUBLIC SCHOOLS	(129,618)	(129,618)	(129,618)	(129,618)	(91,188)
7337	LA ACADEMIA DE DOLORES HUERTA	(48,001)	(48,001)	(48,001)	(48,001)	(33,769)
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	(122,535)	(122,535)	(122,535)	(122,535)	(86,205)
2343	LA PROMESA EARLY LEARNING CENTER	(107,558)	(107,558)	(107,558)	(107,558)	(75,669)
2357	LA RESOLANA LEADERSHIP ACADEMY	(22,849)	(22,849)	(22,849)	(22,849)	(16,076)
17425	LA TIERRA MONTESSORI SCHOOL	(28,441)	(28,441)	(28,441)	(28,441)	(20,008)
4010	LAKE ARTHUR SCHOOLS	(49,777)	(49,777)	(49,777)	(49,777)	(35,019)
7023	LAS CRUCES SCHOOL DISTRICT #2	(6,654,564)	(6,654,564)	(6,654,564)	(6,654,564)	(4,681,582)
7338	LAS MONTANAS CHARTER HIGH SCHOOL	(46,137)	(46,137)	(46,137)	(46,137)	(32,458)
12037	LAS VEGAS CITY SCHOOLS	(405,716)	(405,716)	(405,716)	(405,716)	(285,429)
3150	LEA COUNTY	(773,124)	(773,124)	(773,124)	(773,124)	(543,905)
3160	LINCOLN COUNTY	(220,708)	(220,708)	(220,708)	(220,708)	(155,270)
17334	LINDRITH AREA HERITAGE SCHOOL	(8,223)	(8,223)	(8,223)	(8,223)	(5,785)
10120	LOGAN MUNICIPAL SCHOOLS	(106,023)	(106,023)	(106,023)	(106,023)	(74,589)
23070	LORDSBURG MUNICIPAL SCHOOLS	(157,533)	(157,533)	(157,533)	(157,533)	(110,824)
3170	LOS ALAMOS COUNTY	(2,187,956)	(2,187,956)	(2,187,956)	(2,187,956)	(1,539,260)
32093	LOS ALAMOS PUBLIC SCHOOLS	(1,224,605)	(1,224,605)	(1,224,605)	(1,224,605)	(861,526)
14045	LOS LUNAS CONSOLIDATED SCHOOLS	(2,120,023)	(2,120,023)	(2,120,023)	(2,120,023)	(1,491,465)
2322	LOS PUENTES CHARTER SCHOOL	(61,991)	(61,991)	(61,991)	(61,991)	(43,613)
3006	LOVING MUNICIPAL SCHOOLS	(181,412)	(181,412)	(181,412)	(181,412)	(127,628)
6019	LOVINGTON MUNICIPAL SCHOOLS	(945,941)	(945,941)	(945,941)	(945,941)	(665,482)
12128	LUNA COMMUNITY COLLEGE	(283,861)	(283,861)	(283,861)	(283,861)	(199,701)
3180	LUNA COUNTY	(432,622)	(432,622)	(432,622)	(432,622)	(304,357)
25075	MAGDALENA MUNICIPAL SCHOOLS	(163,848)	(163,848)	(163,848)	(163,848)	(115,269)
9028	MAXWELL MUNICIPAL SCHOOLS	(66,750)	(66,750)	(66,750)	(66,750)	(46,958)

New Mexico Retiree Health Care Authority
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Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		Ending 2019	Ending 2020	Ending 2021	Ending 2022	Ending 2023
		(10)	(11)	(12)	(13)	(14)
17424	MCCURDY CHARTER SCHOOL	\$ (108,918)	\$ (108,918)	\$ (108,918)	\$ (108,918)	\$ (76,623)
3200	MCKINLEY COUNTY	(560,223)	(560,223)	(560,223)	(560,223)	(394,125)
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	(73,087)	(73,087)	(73,087)	(73,087)	(51,416)
5014	MELROSE MUNICIPAL SCHOOLS	(84,490)	(84,490)	(84,490)	(84,490)	(59,437)
17127	MESA VISTA SCHOOLS	(128,872)	(128,872)	(128,872)	(128,872)	(90,665)
10141	MESALANDS COMMUNITY COLLEGE	(157,401)	(157,401)	(157,401)	(157,401)	(110,734)
13369	MIDDLE COLLEGE HIGH SCHOOL	(28,156)	(28,156)	(28,156)	(28,156)	(19,808)
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	(180,316)	(180,316)	(180,316)	(180,316)	(126,855)
1306	MONTE DEL SOL CHARTER SCHOOL	(81,507)	(81,507)	(81,507)	(81,507)	(57,343)
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	(79,336)	(79,336)	(79,336)	(79,336)	(55,816)
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	(55,391)	(55,391)	(55,391)	(55,391)	(38,967)
30089	MORA INDEPENDENT SCHOOLS	(192,859)	(192,859)	(192,859)	(192,859)	(135,679)
9324	MORENO VALLEY CHARTER HIGH SCHOOL	(21,424)	(21,424)	(21,424)	(21,424)	(15,071)
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	(696,748)	(696,748)	(696,748)	(696,748)	(490,173)
16356	MOSAIC ACADEMY CHARTER SCHOOL	(39,383)	(39,383)	(39,383)	(39,383)	(27,707)
31091	MOSQUERO MUNICIPAL SCHOOLS	(37,103)	(37,103)	(37,103)	(37,103)	(26,100)
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	(52,803)	(52,803)	(52,803)	(52,803)	(37,148)
22067	MOUNTAINAIR PUBLIC SCHOOLS	(92,428)	(92,428)	(92,428)	(92,428)	(65,023)
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	(61,092)	(61,092)	(61,092)	(61,092)	(42,979)
2354	NATIVE AMERICAN COMMUNITY ACADEMY	(141,481)	(141,481)	(141,481)	(141,481)	(99,533)
2148	NEW MEXICO ACTIVITIES ASSOCIATION	(56,399)	(56,399)	(56,399)	(56,399)	(39,679)
1418	NEW MEXICO CONNECTIONS ACADEMY	(140,100)	(140,100)	(140,100)	(140,100)	(98,561)
12102	NEW MEXICO HIGHLANDS UNIVERSITY	(1,251,401)	(1,251,401)	(1,251,401)	(1,251,401)	(880,379)
2414	NEW MEXICO INTERNATIONAL SCHOOL	(43,155)	(43,155)	(43,155)	(43,155)	(30,360)
6124	NEW MEXICO JUNIOR COLLEGE	(690,827)	(690,827)	(690,827)	(690,827)	(486,009)
4097	NEW MEXICO MILITARY INSTITUTE	(686,815)	(686,815)	(686,815)	(686,815)	(483,181)
1416	NEW MEXICO SCHOOL FOR THE ARTS	(61,509)	(61,509)	(61,509)	(61,509)	(43,271)
1094	NEW MEXICO SCHOOL FOR THE DEAF	(496,192)	(496,192)	(496,192)	(496,192)	(349,079)
16358	NEW MEXICO VIRTUAL ACADEMY	(42,431)	(42,431)	(42,431)	(42,431)	(29,852)
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	(459,879)	(459,879)	(459,879)	(459,879)	(323,532)
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	(75,828)	(75,828)	(75,828)	(75,828)	(53,345)
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	(120,847)	(120,847)	(120,847)	(120,847)	(85,015)
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	(63,833)	(63,833)	(63,833)	(63,833)	(44,908)
2328	NORTH VALLEY ACADEMY	(125,561)	(125,561)	(125,561)	(125,561)	(88,335)
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	(59,733)	(59,733)	(59,733)	(59,733)	(42,021)
32110	NORTHERN NEW MEXICO COLLEGE	(378,196)	(378,196)	(378,196)	(378,196)	(266,068)
4215	NORTHERN REGIONAL HOUSING AUTHORITY	(24,954)	(24,954)	(24,954)	(24,954)	(17,557)
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	(67,912)	(67,912)	(67,912)	(67,912)	(47,776)
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	(17,740)	(17,740)	(17,740)	(17,740)	(12,480)
2311	NUESTROS VALORES CHARTER SCHOOL	(50,018)	(50,018)	(50,018)	(50,018)	(35,190)
32118	PECOS CONNECTIONS ACADEMY	(31,555)	(31,555)	(31,555)	(31,555)	(22,198)
12039	PECOS INDEPENDENT SCHOOLS	(217,287)	(217,287)	(217,287)	(217,287)	(152,864)
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	(27,410)	(27,410)	(27,410)	(27,410)	(19,285)
20060	PENASCO INDEPENDENT SCHOOLS	(110,979)	(110,979)	(110,979)	(110,979)	(78,075)
1001	POJOAQUE VALLEY SCHOOLS	(470,054)	(470,054)	(470,054)	(470,054)	(330,689)
11035	PORTALES MUNICIPAL SCHOOLS	(775,887)	(775,887)	(775,887)	(775,887)	(545,848)
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	(103,567)	(103,567)	(103,567)	(103,567)	(72,862)
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	(77,889)	(77,889)	(77,889)	(77,889)	(54,797)
20125	QUESTA INDEPENDENT SCHOOLS	(145,713)	(145,713)	(145,713)	(145,713)	(102,513)
4170	RATON HOUSING AUTHORITY	(16,139)	(16,139)	(16,139)	(16,139)	(11,355)
9029	RATON PUBLIC SCHOOLS	(286,010)	(286,010)	(286,010)	(286,010)	(201,213)
2580	RATON PUBLIC SERVICE	(40,348)	(40,348)	(40,348)	(40,348)	(28,385)
20312	RED RIVER VALLEY CHARTER SCHOOL	(23,704)	(23,704)	(23,704)	(23,704)	(16,678)
26150	REGION IX EDUCATION COOPERATIVE	(135,341)	(135,341)	(135,341)	(135,341)	(95,215)
5016	REGIONAL EDUCATION COOPERATIVE #6	(22,959)	(22,959)	(22,959)	(22,959)	(16,151)
6150	REGIONAL EDUCATION COOPERATIVE VII	(3,706)	(3,706)	(3,706)	(3,706)	(2,607)
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	(42,650)	(42,650)	(42,650)	(42,650)	(30,007)
28085	RESERVE SCHOOL DISTRICT	(72,999)	(72,999)	(72,999)	(72,999)	(51,356)
3240	RIO ARRIBA COUNTY	(499,854)	(499,854)	(499,854)	(499,854)	(351,656)
12326	RIO GALLINAS CHARTER SCHOOL	(22,586)	(22,586)	(22,586)	(22,586)	(15,890)
29123	RIO RANCHO PUBLIC SCHOOLS	(4,415,669)	(4,415,669)	(4,415,669)	(4,415,669)	(3,106,485)
2318	ROBERT F. KENNEDY CHARTER SCHOOL	(102,251)	(102,251)	(102,251)	(102,251)	(71,937)
3250	ROOSEVELT COUNTY	(155,340)	(155,340)	(155,340)	(155,340)	(109,282)
2313	ROOTS AND WINGS COMMUNITY SCHOOL	(17,301)	(17,301)	(17,301)	(17,301)	(12,174)
4011	ROSWELL INDEPENDENT SCHOOLS	(2,541,725)	(2,541,725)	(2,541,725)	(2,541,725)	(1,788,139)
31092	ROY SCHOOLS	(41,751)	(41,751)	(41,751)	(41,751)	(29,374)
26081	RUIDOSO MUNICIPAL SCHOOLS	(469,593)	(469,593)	(469,593)	(469,593)	(330,367)
2418	SAGE MONTESSORI CHARTER SCHOOL	(28,507)	(28,507)	(28,507)	(28,507)	(20,054)
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	(31,906)	(31,906)	(31,906)	(31,906)	(22,444)
10032	SAN JON MUNICIPAL SCHOOLS	(59,776)	(59,776)	(59,776)	(59,776)	(42,055)
32107	SAN JUAN COMMUNICATIONS	(98,831)	(98,831)	(98,831)	(98,831)	(69,527)
3260	SAN JUAN COUNTY	(1,522,083)	(1,522,083)	(1,522,083)	(1,522,083)	(1,070,809)
4390	SAN JUAN WATER COMMISSION	(11,600)	(11,600)	(11,600)	(11,600)	(8,161)
3270	SAN MIGUEL COUNTY	(207,989)	(207,989)	(207,989)	(207,989)	(146,326)

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		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		Ending 2019	Ending 2020	Ending 2021	Ending 2022	Ending 2023
		(10)	(11)	(12)	(13)	(14)
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	\$ (23,770)	\$ (23,770)	\$ (23,770)	\$ (23,770)	\$ (16,724)
3280	SANDOVAL COUNTY	(965,325)	(965,325)	(965,325)	(965,325)	(679,121)
4260	SANTA FE CIVIC HOUSING AUTHORITY	(67,802)	(67,802)	(67,802)	(67,802)	(47,700)
1003	SANTA FE COMMUNITY COLLEGE	(1,215,307)	(1,215,307)	(1,215,307)	(1,215,307)	(854,986)
3290	SANTA FE COUNTY	(2,191,684)	(2,191,684)	(2,191,684)	(2,191,684)	(1,541,881)
1002	SANTA FE PUBLIC SCHOOLS	(3,819,637)	(3,819,637)	(3,819,637)	(3,819,637)	(2,687,170)
24072	SANTA ROSA CONSOLIDATED SCHOOLS	(251,122)	(251,122)	(251,122)	(251,122)	(176,669)
14366	SCHOOL OF DREAMS ACADEMY	(118,347)	(118,347)	(118,347)	(118,347)	(83,258)
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	(20,327)	(20,327)	(20,327)	(20,327)	(14,303)
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	(19,735)	(19,735)	(19,735)	(19,735)	(13,885)
3300	SIERRA COUNTY	(5,526)	(5,526)	(5,526)	(5,526)	(3,887)
8026	SILVER CITY CONSOLIDATED SCHOOLS	(823,735)	(823,735)	(823,735)	(823,735)	(579,507)
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	(12,411)	(12,411)	(12,411)	(12,411)	(8,733)
25076	SOCORRO CONSOLIDATED SCHOOLS	(461,611)	(461,611)	(461,611)	(461,611)	(324,752)
2309	SOUTH VALLEY ACADEMY	(163,080)	(163,080)	(163,080)	(163,080)	(114,731)
2396	SOUTH VALLEY PREPARATORY SCHOOL	(39,317)	(39,317)	(39,317)	(39,317)	(27,662)
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	(41,664)	(41,664)	(41,664)	(41,664)	(29,309)
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	(53,549)	(53,549)	(53,549)	(53,549)	(37,672)
2345	SOUTHWEST INTERMEDIATE LEARNING CENTER	(24,494)	(24,494)	(24,494)	(24,494)	(17,232)
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	(9,451)	(9,451)	(9,451)	(9,451)	(6,649)
2346	SOUTHWEST PRIMARY LEARNING CENTER	(21,709)	(21,709)	(21,709)	(21,709)	(15,272)
21150	SOUTHWEST REGIONAL EDUCATION #10	(71,201)	(71,201)	(71,201)	(71,201)	(50,092)
32098	SOUTHWEST SECONDARY LEARNING CENTER	(51,159)	(51,159)	(51,159)	(51,159)	(35,989)
4520	SPRINGER HOUSING AUTHORITY	(6,052)	(6,052)	(6,052)	(6,052)	(4,259)
9030	SPRINGER MUNICIPAL SCHOOLS	(67,364)	(67,364)	(67,364)	(67,364)	(47,390)
20265	TAOS ACADEMY CHARTER SCHOOL	(62,210)	(62,210)	(62,210)	(62,210)	(43,768)
20307	TAOS CHARTER SCHOOL	(42,782)	(42,782)	(42,782)	(42,782)	(30,098)
3320	TAOS COUNTY	(477,378)	(477,378)	(477,378)	(477,378)	(335,842)
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	(38,945)	(38,945)	(38,945)	(38,945)	(27,396)
20435	TAOS INTERNATIONALSCHOOL	(46,400)	(46,400)	(46,400)	(46,400)	(32,644)
20062	TAOS MUNICIPAL SCHOOLS	(675,456)	(675,456)	(675,456)	(675,456)	(475,192)
6020	TATUM MUNICIPAL SCHOOLS	(132,008)	(132,008)	(132,008)	(132,008)	(92,870)
2394	TECH LEADERSHIP HIGH SCHOOL	(40,567)	(40,567)	(40,567)	(40,567)	(28,540)
5015	TEXICO MUNICIPAL SCHOOLS	(182,618)	(182,618)	(182,618)	(182,618)	(128,476)
29408	THE ASK ACADEMY	(98,546)	(98,546)	(98,546)	(98,546)	(69,326)
2413	THE GREAT ACADEMY	(49,558)	(49,558)	(49,558)	(49,558)	(34,864)
1398	THE MASTERS PROGRAM	(49,755)	(49,755)	(49,755)	(49,755)	(35,004)
2366	THE NEW AMERICA SCHOOL	(67,517)	(67,517)	(67,517)	(67,517)	(47,499)
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	(61,794)	(61,794)	(61,794)	(61,794)	(43,472)
2370	TIERRA ADENTRO OF NEW MEXICO	(84,753)	(84,753)	(84,753)	(84,753)	(59,623)
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	(90,805)	(90,805)	(90,805)	(90,805)	(63,883)
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	(11,666)	(11,666)	(11,666)	(11,666)	(8,207)
3330	TORRANCE COUNTY	(184,570)	(184,570)	(184,570)	(184,570)	(129,847)
2080	TOWN OF BERNALILLO	(209,393)	(209,393)	(209,393)	(209,393)	(147,310)
4290	TOWN OF EDGEWOOD	(59,974)	(59,974)	(59,974)	(59,974)	(42,192)
2270	TOWN OF ELIDA	(6,118)	(6,118)	(6,118)	(6,118)	(4,304)
2300	TOWN OF ESTANCIA	(28,266)	(28,266)	(28,266)	(28,266)	(19,883)
2720	TOWN OF SILVER CITY	(312,850)	(312,850)	(312,850)	(312,850)	(220,095)
2750	TOWN OF SPRINGER	(22,082)	(22,082)	(22,082)	(22,082)	(15,534)
2770	TOWN OF TAOS	(278,686)	(278,686)	(278,686)	(278,686)	(196,061)
32106	TOWN OF TATUM	(17,586)	(17,586)	(17,586)	(17,586)	(12,374)
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	(31,489)	(31,489)	(31,489)	(31,489)	(22,152)
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	(427,601)	(427,601)	(427,601)	(427,601)	(300,822)
10033	TUCUMCARI PUBLIC SCHOOLS	(295,220)	(295,220)	(295,220)	(295,220)	(207,692)
15049	TULAROSA MUNICIPAL SCHOOLS	(306,754)	(306,754)	(306,754)	(306,754)	(215,807)
1315	TURQUOISE TRAIL CHARTER SCHOOL	(113,786)	(113,786)	(113,786)	(113,786)	(80,049)
3340	UNION COUNTY	(79,731)	(79,731)	(79,731)	(79,731)	(56,093)
13430	UPLIFT COMMUNITY SCHOOL	(42,541)	(42,541)	(42,541)	(42,541)	(29,927)
3350	VALENCIA COUNTY	(503,253)	(503,253)	(503,253)	(503,253)	(354,047)
24073	VAUGHN MUNICIPAL SCHOOLS	(50,895)	(50,895)	(50,895)	(50,895)	(35,808)
2100	VILLAGE OF BOSQUE FARMS	(63,921)	(63,921)	(63,921)	(63,921)	(44,968)
2130	VILLAGE OF CHAMA	(21,183)	(21,183)	(21,183)	(21,183)	(14,901)
32099	VILLAGE OF FT SUMNER	(26,687)	(26,687)	(26,687)	(26,687)	(18,774)
32100	VILLAGE OF HATCH	(41,072)	(41,072)	(41,072)	(41,072)	(28,893)
32101	VILLAGE OF JEMEZ SPRINGS	(14,955)	(14,955)	(14,955)	(14,955)	(10,521)
32102	VILLAGE OF LOGAN	(28,923)	(28,923)	(28,923)	(28,923)	(20,350)
2880	VILLAGE OF MELROSE	(7,828)	(7,828)	(7,828)	(7,828)	(5,508)
2490	VILLAGE OF MILAN	(66,772)	(66,772)	(66,772)	(66,772)	(46,973)
2530	VILLAGE OF PECOS	(15,021)	(15,021)	(15,021)	(15,021)	(10,567)
2560	VILLAGE OF QUESTA	(26,073)	(26,073)	(26,073)	(26,073)	(18,341)
2610	VILLAGE OF RESERVE	(7,302)	(7,302)	(7,302)	(7,302)	(5,138)
2800	VILLAGE OF TIJERAS	(11,885)	(11,885)	(11,885)	(11,885)	(8,361)
20317	VISTA GRANDE CHARTER HIGH SCHOOL	(33,199)	(33,199)	(33,199)	(33,199)	(23,358)
30090	WAGON MOUND PUBLIC SCHOOLS	(63,109)	(63,109)	(63,109)	(63,109)	(44,400)

New Mexico Retiree Health Care Authority
Schedule of Deferred OPEB Amortization by Employer
As of and for the year ended June 30, 2017

Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year Ending 2019	Fiscal Year Ending 2020	Fiscal Year Ending 2021	Fiscal Year Ending 2022	Fiscal Year Ending 2023
		(10)	(11)	(12)	(13)	(14)
29330	WALATOWA CHARTER HIGH SCHOOL	\$ (24,910)	\$ (24,910)	\$ (24,910)	\$ (24,910)	\$ (17,527)
12038	WEST LAS VEGAS PUBLIC SCHOOLS	(466,523)	(466,523)	(466,523)	(466,523)	(328,208)
8099	WESTERN NEW MEXICO UNIVERSITY	(964,821)	(964,821)	(964,821)	(964,821)	(678,765)
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	(15,328)	(15,328)	(15,328)	(15,328)	(10,783)
13142	ZUNI PUBLIC SCHOOLS	(528,142)	(528,142)	(528,142)	(528,142)	(371,555)
		<u>\$ (219,282,447)</u>	<u>\$ (219,282,447)</u>	<u>\$ (219,282,447)</u>	<u>\$ (219,282,448)</u>	<u>\$ (154,268,325)</u>

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer - Discount Rate
As of and for the Year Ended June 30, 2017

Employer Code	Employer	1-Percent Decrease (2.81%) (15)	Current Discount Rate (3.81%) (16)	1-Percent Increase (4.81%) (17)
1341	STATE OF NEW MEXICO	\$ 1,325,987,883	\$ 1,093,161,511	\$ 910,488,297
2308	21ST CENTURY PUBLIC ACADEMY	1,506,686	1,242,132	1,034,565
2340	ABQ CHARTER ACADEMY	2,259,205	1,862,518	1,551,281
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	2,259,755	1,862,971	1,551,658
2344	ACADEMY OF TRADES AND TECHNOLOGY	1,173,577	967,512	805,836
2390	ACE LEADERSHIP	2,249,860	1,854,814	1,544,864
15046	ALAMOGORDO PUBLIC SCHOOLS	37,174,638	30,647,251	25,525,930
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	43,614,747	35,956,560	29,948,024
4560	ALBUQUERQUE HOUSING AUTHORITY	3,768,090	3,106,462	2,587,355
2341	ALBUQUERQUE INSTITUTE FOR MATHMATICS AND SCIENCE	2,301,531	1,897,411	1,580,344
2003	ALBUQUERQUE PUBLIC SCHOOLS	618,518,066	509,914,271	424,704,833
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	2,093,200	1,725,661	1,437,294
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	1,949,732	1,607,384	1,338,782
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOO	1,246,136	1,027,330	855,658
8347	ALDO LEOPOLD CHARTER SCHOOL	1,629,266	1,343,188	1,118,734
2356	ALICE KING COMMUNITY SCHOOL	2,562,081	2,112,213	1,759,251
7335	ALMA D' ARTE CHARTER HIGH	1,229,645	1,013,735	844,335
2303	AMY BIEHL CHARTER SCHOOL	2,912,780	2,401,334	2,000,058
20316	ANANSI CHARTER SCHOOL	1,137,848	938,056	781,302
23121	ANIMAS PUBLIC SCHOOLS	1,910,155	1,574,756	1,311,606
7339	ANTHONY CHARTER SCHOOL	715,140	589,571	491,050
3004	ARTESIA PUBLIC SCHOOLS	26,853,755	22,138,582	18,439,105
16050	AZTEC MUNICIPAL SCHOOLS	19,011,401	15,673,244	13,054,160
14043	BELÉN CONSOLIDATED SCHOOLS	27,125,300	22,362,447	18,625,561
3010	BERNALILLO COUNTY	158,382,352	130,572,454	108,753,089
29086	BERNALILLO PUBLIC SCHOOLS	25,027,152	20,632,707	17,184,870
16051	BLOOMFIELD MUNICIPAL SCHOOLS	20,025,570	16,509,338	13,750,538
26077	CAPITAN MUNICIPAL SCHOOLS	3,770,838	3,108,728	2,589,242
16357	CARINOS CHARTER SCHOOL	1,003,725	827,483	689,207
3005	CARLSBAD MUNICIPAL SCHOOLS	49,574,980	40,870,253	34,040,612
26078	CARRIZO MUNICIPAL SCHOOLS	1,646,856	1,357,689	1,130,812
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	51,095,408	42,123,713	35,084,613
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	94,474,340	77,885,864	64,870,714
2150	CENTRAL REGION EDUCATION COOPERATIVE	2,963,351	2,443,025	2,034,782
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	1,184,571	976,576	813,384
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	4,088,556	3,370,658	2,807,403
3030	CHAVES COUNTY	13,136,919	10,830,245	9,020,453
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	1,614,974	1,331,406	1,108,920
3040	CIBOLA COUNTY	6,660,532	5,491,028	4,573,448
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	2,613,752	2,154,811	1,794,730
9027	CIMARRON MUNICIPAL SCHOOLS	3,423,437	2,822,326	2,350,700
2010	CITY OF ALAMOGORDO	15,409,316	12,703,639	10,580,792
2020	CITY OF ALBUQUERQUE	391,618,043	322,854,966	268,904,151
2040	CITY OF AZTEC	5,229,702	4,311,434	3,590,970
2060	CITY OF BELÉN	4,670,123	3,850,109	3,206,735
2090	CITY OF BLOOMFIELD	6,203,194	5,113,993	4,259,417
2110	CITY OF CARLSBAD	34,242,070	28,229,604	23,512,284
2180	CITY OF CLOVIS	16,741,203	13,801,663	11,495,331
2210	CITY OF DEMING	8,431,067	6,950,680	5,789,184
2290	CITY OF ESPANOLA	7,352,035	6,061,113	5,048,268
2310	CITY OF FARMINGTON	59,086,177	48,711,406	40,571,466
2330	CITY OF GALLUP	19,900,242	16,406,016	13,664,482
2380	CITY OF JAL	1,262,076	1,040,472	866,604
2400	CITY OF LAS CRUCES	88,830,175	73,232,742	60,995,154
2410	CITY OF LAS VEGAS	12,069,431	9,950,194	8,287,463
2500	CITY OF MORIARTY	1,599,583	1,318,717	1,098,352
2550	CITY OF PORTALES	7,249,244	5,976,370	4,977,686
2570	CITY OF RATON	4,710,799	3,883,644	3,234,666
2620	CITY OF RIO RANCHO	41,435,703	34,160,128	28,451,786
2630	CITY OF ROSWELL	30,148,017	24,854,414	20,701,107
2690	CITY OF SANTA FE	86,664,967	71,447,716	59,508,416
2710	CITY OF SANTA ROSA	1,924,447	1,586,539	1,321,420
2730	CITY OF SOCORRO	6,143,828	5,065,051	4,218,653

New Mexico Retiree Health Care Authority
Net OPEB Liability and Sensitivity Analysis by Employer
As of and for the Year Ended June 30, 2017

Employer Code	Employer	1-Percent Decrease (2.81%) (15)	Current Discount Rate (3.81%) (16)	1-Percent Increase (4.81%) (17)
2950	CITY OF SUNLAND PARK	\$ 4,013,249	\$ 3,308,574	\$ 2,755,694
2760	CITY OF T O R C	4,307,880	3,551,472	2,958,002
2780	CITY OF TEXICO	402,369	331,718	276,287
2810	CITY OF TUCUMCARI	4,278,197	3,527,001	2,937,620
18056	CLAYTON MUNICIPAL SCHOOLS	3,138,701	2,587,585	2,155,186
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	2,844,619	2,345,141	1,953,255
5012	CLOVIS MUNICIPAL SCHOOLS	52,178,287	43,016,453	35,828,171
8024	COBRE CONSOLIDATED SCHOOLS	10,385,746	8,562,143	7,131,362
3050	COLFAX COUNTY	3,720,817	3,067,489	2,554,895
2421	CORAL COMMUNITY CHARTER SCHOOL	1,563,304	1,288,808	1,073,441
26079	CORONA PUBLIC SCHOOLS	1,359,920	1,121,136	933,788
2363	CORRALES INTERNATIONAL SCHOOL	1,603,431	1,321,889	1,100,994
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	3,896,716	3,212,503	2,675,676
25319	COTTONWOOD VALLEY CHARTER SCHOOL	1,077,932	888,661	740,161
29087	CUBA INDEPENDENT SCHOOLS	6,039,937	4,979,402	4,147,317
3060	CURRY COUNTY	7,503,199	6,185,734	5,152,064
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	1,261,527	1,040,019	866,226
19059	DEMING PUBLIC SCHOOLS	36,494,129	30,086,230	25,058,658
18057	DES MOINES MUNICIPAL SCHOOLS	1,396,749	1,151,498	959,077
4008	DEXTER CONSOLIDATED SCHOOLS	7,476,814	6,163,982	5,133,947
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	2,096,498	1,728,380	1,439,558
11117	DORA CONSOLIDATED SCHOOLS	2,380,685	1,962,668	1,634,695
16359	DREAM DINE' CHARTER SCHOOL	283,088	233,381	194,382
17115	DULCE INDEPENDENT SCHOOLS	6,691,314	5,516,406	4,594,584
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	233,616	192,596	160,412
2304	EAST MOUNTAIN HIGH SCHOOL	2,446,647	2,017,048	1,679,988
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	13,074,804	10,779,037	8,977,802
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	39,477,268	32,545,569	27,107,028
3100	EDDY COUNTY	22,383,718	18,453,426	15,369,758
2323	EL CAMINO REAL ACADEMY	2,210,283	1,822,186	1,517,689
11034	ELIDA MUNICIPAL SCHOOLS	1,426,982	1,176,422	979,836
17054	ESPANOLA PUBLIC SCHOOLS	19,900,791	16,406,469	13,664,859
22065	ESTANCIA MUNICIPAL SCHOOLS	5,382,514	4,437,414	3,695,898
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	2,109,141	1,738,803	1,448,240
6016	EUNICE PUBLIC SCHOOLS	5,308,307	4,376,237	3,644,944
2432	EXPLORE ACADEMY	1,777,131	1,465,090	1,220,265
16052	FARMINGTON MUNICIPAL SCHOOLS	69,646,173	57,417,203	47,822,478
11118	FLOYD MUNICIPAL SCHOOLS	2,177,302	1,794,996	1,495,042
27083	FT SUMNER MUNICIPAL SCHOOLS	2,929,820	2,415,382	2,011,758
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	98,556,849	81,251,538	67,673,965
4140	GALLUP HOUSING AUTHORITY	639,833	527,487	439,341
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	89,824,555	74,052,522	61,677,944
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	1,470,957	1,212,676	1,010,031
2362	GORDON BERNELL CHARTER SCHOOL	2,132,228	1,757,836	1,464,092
5013	GRADY MUNICIPAL SCHOOLS	1,558,906	1,285,182	1,070,422
3110	GRANT COUNTY	9,139,061	7,534,360	6,275,327
14044	GRANTS-CIBOLA COUNTY SCHOOLS	26,168,298	21,573,483	17,968,437
4009	HAGERMAN MUNICIPAL SCHOOLS	3,868,132	3,188,938	2,656,049
7022	HATCH VALLEY MUNICIPAL SCHOOLS	9,026,925	7,441,913	6,198,329
2430	HEALTH LEADERSHIP HIGH SCHOOL	1,618,272	1,334,125	1,111,185
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	4,164,962	3,433,649	2,859,867
6017	HOBBS MUNICIPAL SCHOOLS	65,588,399	54,071,922	45,036,211
26080	HONDO VALLEY PUBLIC SCHOOLS	1,731,507	1,427,477	1,188,938
2327	HORIZON ACADEMY WEST	2,398,275	1,977,169	1,646,773
10119	HOUSE MUNICIPAL SCHOOLS	1,595,186	1,315,092	1,095,333
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	1,986,011	1,637,293	1,363,693
7420	J. PAUL TAYLOR ACADEMY	926,219	763,587	635,987
6018	JAL PUBLIC SCHOOLS	3,625,172	2,988,638	2,489,221
3321	JEFFERSON MONTESSORI ACADEMY	1,586,391	1,307,841	1,089,294
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	2,740,179	2,259,039	1,881,541
29088	JEMEZ VALLEY PUBLIC SCHOOLS	3,249,187	2,678,672	2,231,051
7337	LA ACADEMIA DE DOLORES HUERTA	1,203,260	991,983	826,217
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	3,071,639	2,532,299	2,109,138

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer - Discount Rate
As of and for the Year Ended June 30, 2017

Employer Code	Employer	1-Percent Decrease (2.81%) (15)	Current Discount Rate (3.81%) (16)	1-Percent Increase (4.81%) (17)
2343	LA PROMESA EARLY LEARNING CENTER	\$ 2,696,204	\$ 2,222,786	\$ 1,851,346
2357	LA RESOLANA LEADERSHIP ACADEMY	572,772	472,200	393,293
17425	LA TIERRA MONTESSORI SCHOOL	712,941	587,758	489,540
4010	LAKE ARTHUR SCHOOLS	1,247,785	1,028,690	856,790
7023	LAS CRUCES SCHOOL DISTRICT #2	166,812,869	137,522,681	114,541,896
7338	LAS MONTANAS CHARTER HIGH SCHOOL	1,156,537	953,464	794,135
12037	LAS VEGAS CITY SCHOOLS	10,170,270	8,384,501	6,983,406
3150	LEA COUNTY	19,380,240	15,977,320	13,307,423
3160	LINCOLN COUNTY	5,532,578	4,561,129	3,798,940
17334	LINDRITH AREA HERITAGE SCHOOL	206,132	169,938	141,540
10120	LOGAN MUNICIPAL SCHOOLS	2,657,726	2,191,064	1,824,925
23070	LORDSBURG MUNICIPAL SCHOOLS	3,948,936	3,255,554	2,711,533
3170	LOS ALAMOS COUNTY	54,846,458	45,216,127	37,660,267
32093	LOS ALAMOS PUBLIC SCHOOLS	30,697,702	25,307,581	21,078,547
14045	LOS LUNAS CONSOLIDATED SCHOOLS	53,143,534	43,812,215	36,490,956
2322	LOS PUENTES CHARTER SCHOOL	1,553,959	1,281,104	1,067,025
3006	LOVING MUNICIPAL SCHOOLS	4,547,543	3,749,053	3,122,566
6019	LOVINGTON MUNICIPAL SCHOOLS	23,712,306	19,548,731	16,282,032
12128	LUNA COMMUNITY COLLEGE	7,115,671	5,866,251	4,885,968
3180	LUNA COUNTY	10,844,733	8,940,538	7,446,525
25075	MAGDALENA MUNICIPAL SCHOOLS	4,107,245	3,386,066	2,820,236
9028	MAXWELL MUNICIPAL SCHOOLS	1,673,241	1,379,441	1,148,929
17424	MCCURDY CHARTER SCHOOL	2,730,285	2,250,882	1,874,747
3200	MCKINLEY COUNTY	14,043,349	11,577,518	9,642,852
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	1,832,100	1,510,407	1,258,009
5014	MELROSE MUNICIPAL SCHOOLS	2,117,936	1,746,054	1,454,279
17127	MESA VISTA SCHOOLS	3,230,498	2,663,264	2,218,218
10141	MESALANDS COMMUNITY COLLEGE	3,945,638	3,252,835	2,709,269
13369	MIDDLE COLLEGE HIGH SCHOOL	705,795	581,867	484,634
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	4,520,059	3,726,395	3,103,694
1306	MONTE DEL SOL CHARTER SCHOOL	2,043,179	1,684,423	1,402,947
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	1,988,760	1,639,559	1,365,580
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	1,388,504	1,144,701	953,415
30089	MORA INDEPENDENT SCHOOLS	4,834,478	3,985,606	3,319,590
9324	MORENO VALLEY CHARTER HIGH SCHOOL	537,042	442,744	368,759
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	17,465,687	14,398,938	11,992,797
16356	MOSAIC ACADEMY CHARTER SCHOOL	987,234	813,888	677,883
31091	MOSQUERO MUNICIPAL SCHOOLS	930,067	766,759	638,629
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	1,323,641	1,091,227	908,877
22067	MOUNTAINAIR PUBLIC SCHOOLS	2,316,922	1,910,100	1,590,912
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	1,531,422	1,262,524	1,051,549
2354	NATIVE AMERICAN COMMUNITY ACADEMY	3,546,567	2,923,835	2,435,247
2148	NEW MEXICO ACTIVITIES ASSOCIATION	1,413,790	1,165,546	970,777
1418	NEW MEXICO CONNECTIONS ACADEMY	3,511,937	2,895,286	2,411,468
12102	NEW MEXICO HIGHLANDS UNIVERSITY	31,369,417	25,861,352	21,539,780
2414	NEW MEXICO INTERNATIONAL SCHOOL	1,081,780	891,833	742,803
6124	NEW MEXICO JUNIOR COLLEGE	17,317,272	14,276,583	11,890,888
4097	NEW MEXICO MILITARY INSTITUTE	17,216,680	14,193,653	11,821,817
1416	NEW MEXICO SCHOOL FOR THE ARTS	1,541,866	1,271,134	1,058,721
1094	NEW MEXICO SCHOOL FOR THE DEAF	12,438,269	10,254,270	8,540,726
16358	NEW MEXICO VIRTUAL ACADEMY	1,063,640	876,879	730,348
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	11,527,991	9,503,825	7,915,684
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	1,900,810	1,567,053	1,305,190
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	3,029,313	2,497,405	2,080,075
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	1,600,133	1,319,170	1,098,730
2328	NORTH VALLEY ACADEMY	3,147,496	2,594,836	2,161,225
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	1,497,342	1,234,428	1,028,148
32110	NORTHERN NEW MEXICO COLLEGE	9,480,415	7,815,776	6,509,718
4215	NORTHERN REGIONAL HOUSING AUTHORITY	625,541	515,704	429,527
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	1,702,374	1,403,459	1,168,934
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	444,695	366,612	305,349
2311	NUESTROS VALORES CHARTER SCHOOL	1,253,831	1,033,675	860,942
32118	PECOS CONNECTIONS ACADEMY	790,997	652,108	543,137

New Mexico Retiree Health Care Authority
Net OPEB Liability and Sensitivity Analysis by Employer
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Employer Code	Employer	1-Percent Decrease (2.81%) (15)	Current Discount Rate (3.81%) (16)	1-Percent Increase (4.81%) (17)
12039	PECOS INDEPENDENT SCHOOLS	\$ 5,446,827	\$ 4,490,435	\$ 3,740,059
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	687,106	566,459	471,801
20060	PENASCO INDEPENDENT SCHOOLS	2,781,955	2,293,480	1,910,227
1001	POJOAQUE VALLEY SCHOOLS	11,783,045	9,714,094	8,090,816
11035	PORTALES MUNICIPAL SCHOOLS	19,449,500	16,034,419	13,354,980
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	2,596,162	2,140,309	1,782,652
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	1,952,481	1,609,650	1,340,669
20125	QUESTA INDEPENDENT SCHOOLS	3,652,656	3,011,297	2,508,093
4170	RATON HOUSING AUTHORITY	404,568	333,531	277,796
9029	RATON PUBLIC SCHOOLS	7,169,540	5,910,661	4,922,958
2580	RATON PUBLIC SERVICE	1,011,420	833,828	694,491
20312	RED RIVER VALLEY CHARTER SCHOOL	594,209	489,874	408,013
26150	REGION IX EDUCATION COOPERATIVE	3,392,655	2,796,949	2,329,563
5016	REGIONAL EDUCATION COOPERATIVE #6	575,520	474,466	395,180
6150	REGIONAL EDUCATION COOPERATIVE VII	92,897	76,585	63,787
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	1,069,137	881,410	734,122
28085	RESERVE SCHOOL DISTRICT	1,829,901	1,508,594	1,256,500
3240	RIO ARRIBA COUNTY	12,530,067	10,329,949	8,603,758
12326	RIO GALLINAS CHARTER SCHOOL	566,175	466,762	388,764
29123	RIO RANCHO PUBLIC SCHOOLS	110,689,494	91,253,846	76,004,834
2318	ROBERT F. KENNEDY CHARTER SCHOOL	2,563,181	2,113,119	1,760,005
3250	ROOSEVELT COUNTY	3,893,968	3,210,237	2,673,789
2313	ROOTS AND WINGS COMMUNITY SCHOOL	433,701	357,549	297,801
4011	ROSWELL INDEPENDENT SCHOOLS	63,714,524	52,527,075	43,749,516
31092	ROY SCHOOLS	1,046,600	862,831	718,647
26081	RUIDOSO MUNICIPAL SCHOOLS	11,771,502	9,704,578	8,082,890
2418	SAGE MONTESSORI CHARTER SCHOOL	714,590	589,117	490,673
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	799,791	659,358	549,176
10032	SAN JON MUNICIPAL SCHOOLS	1,498,441	1,235,334	1,028,903
32107	SAN JUAN COMMUNICATIONS	2,477,430	2,042,425	1,701,125
3260	SAN JUAN COUNTY	38,154,727	31,455,249	26,198,906
4390	SAN JUAN WATER COMMISSION	290,783	239,726	199,666
3270	SAN MIGUEL COUNTY	5,213,761	4,298,292	3,580,024
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	595,858	491,233	409,146
3280	SANDOVAL COUNTY	24,198,228	19,949,331	16,615,690
4260	SANTA FE CIVIC HOUSING AUTHORITY	1,699,626	1,401,193	1,167,046
1003	SANTA FE COMMUNITY COLLEGE	30,464,635	25,115,438	20,918,512
3290	SANTA FE COUNTY	54,939,904	45,293,165	37,724,432
1002	SANTA FE PUBLIC SCHOOLS	95,748,509	78,936,306	65,745,621
24072	SANTA ROSA CONSOLIDATED SCHOOLS	6,294,991	5,189,672	4,322,450
14366	SCHOOL OF DREAMS ACADEMY	2,966,649	2,445,744	2,037,047
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	509,558	420,086	349,887
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	494,716	407,851	339,697
3300	SIERRA COUNTY	138,521	114,198	95,115
8026	SILVER CITY CONSOLIDATED SCHOOLS	20,648,912	17,023,230	14,178,556
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	311,122	256,493	213,631
25076	SOCORRO CONSOLIDATED SCHOOLS	11,571,416	9,539,625	7,945,502
2309	SOUTH VALLEY ACADEMY	4,088,006	3,370,205	2,807,026
2396	SOUTH VALLEY PREPARATORY SCHOOL	985,585	812,529	676,751
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	1,044,401	861,018	717,137
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	1,342,330	1,106,635	921,710
2345	SOUTHWEST INTERMEDIATE LEARNING CENTER	613,998	506,188	421,601
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	236,914	195,315	162,677
2346	SOUTHWEST PRIMARY LEARNING CENTER	544,188	448,636	373,666
21150	SOUTHWEST REGIONAL EDUCATION #10	1,784,827	1,471,434	1,225,550
32098	SOUTHWEST SECONDARY LEARNING CENTER	1,282,415	1,057,239	880,569
4520	SPRINGER HOUSING AUTHORITY	151,713	125,074	104,174
9030	SPRINGER MUNICIPAL SCHOOLS	1,688,632	1,392,130	1,159,497
20265	TAOS ACADEMY CHARTER SCHOOL	1,559,456	1,285,636	1,070,799
20307	TAOS CHARTER SCHOOL	1,072,435	884,129	736,387
3320	TAOS COUNTY	11,966,640	9,865,452	8,216,882
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	976,240	804,825	670,334
20435	TAOS INTERNATIONALSCHOOL	1,163,133	958,902	798,664

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Net OPEB Liability Sensitivity by Employer - Discount Rate
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Employer Code	Employer	1-Percent Decrease (2.81%) (15)	Current Discount Rate (3.81%) (16)	1-Percent Increase (4.81%) (17)
20062	TAOS MUNICIPAL SCHOOLS	\$ 16,931,943	\$ 13,958,912	\$ 11,626,302
6020	TATUM MUNICIPAL SCHOOLS	3,309,103	2,728,067	2,272,192
2394	TECH LEADERSHIP HIGH SCHOOL	1,016,917	838,360	698,265
5015	TEXICO MUNICIPAL SCHOOLS	4,577,776	3,773,977	3,143,325
29408	THE ASK ACADEMY	2,470,284	2,036,534	1,696,218
2413	THE GREAT ACADEMY	1,242,288	1,024,158	853,016
1398	THE MASTERS PROGRAM	1,247,235	1,028,237	856,413
2366	THE NEW AMERICA SCHOOL	1,692,480	1,395,302	1,162,140
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	1,549,012	1,277,025	1,063,628
2370	TIERRA ADENTRO OF NEW MEXICO	2,124,532	1,751,492	1,458,808
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	2,276,245	1,876,566	1,562,981
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	292,432	241,085	200,798
3330	TORRANCE COUNTY	4,626,698	3,814,309	3,176,917
2080	TOWN OF BERNALILLO	5,248,941	4,327,295	3,604,180
4290	TOWN OF EDGEWOOD	1,503,388	1,239,413	1,032,300
2270	TOWN OF ELIDA	153,362	126,434	105,306
2300	TOWN OF ESTANCIA	708,544	584,133	486,521
2720	TOWN OF SILVER CITY	7,842,354	6,465,338	5,384,945
2750	TOWN OF SPRINGER	553,533	456,339	380,083
2770	TOWN OF TAOS	6,985,945	5,759,303	4,796,892
32106	TOWN OF TATUM	440,847	363,440	302,707
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	789,347	650,748	542,005
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	10,718,855	8,836,762	7,360,091
10033	TUCUMCARI PUBLIC SCHOOLS	7,400,407	6,100,991	5,081,483
15049	TULAROSA MUNICIPAL SCHOOLS	7,689,542	6,339,357	5,280,016
1315	TURQUOISE TRAIL CHARTER SCHOOL	2,852,315	2,351,485	1,958,539
3340	UNION COUNTY	1,998,654	1,647,716	1,372,374
13430	UPLIFT COMMUNITY SCHOOL	1,066,389	879,145	732,235
3350	VALENCIA COUNTY	12,615,268	10,400,190	8,662,262
24073	VAUGHN MUNICIPAL SCHOOLS	1,275,819	1,051,801	876,040
2100	VILLAGE OF BOSQUE FARMS	1,602,331	1,320,983	1,100,239
2130	VILLAGE OF CHAMA	530,996	437,760	364,608
32099	VILLAGE OF FT SUMNER	668,966	551,505	459,345
32100	VILLAGE OF HATCH	1,029,560	848,782	706,946
32101	VILLAGE OF JEMEZ SPRINGS	374,885	309,060	257,414
32102	VILLAGE OF LOGAN	725,034	597,728	497,844
2880	VILLAGE OF MELROSE	196,238	161,781	134,746
2490	VILLAGE OF MILAN	1,673,790	1,379,894	1,149,307
2530	VILLAGE OF PECOS	376,534	310,420	258,547
2560	VILLAGE OF QUESTA	653,575	538,816	448,777
2610	VILLAGE OF RESERVE	183,045	150,905	125,688
2800	VILLAGE OF TIJERAS	297,929	245,617	204,573
20317	VISTA GRANDE CHARTER HIGH SCHOOL	832,223	686,095	571,445
30090	WAGON MOUND PUBLIC SCHOOLS	1,581,993	1,304,215	1,086,274
29330	WALATOWA CHARTER HIGH SCHOOL	624,442	514,798	428,773
12038	WEST LAS VEGAS PUBLIC SCHOOLS	11,694,546	9,641,134	8,030,049
8099	WESTERN NEW MEXICO UNIVERSITY	24,185,585	19,938,908	16,607,009
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	384,230	316,764	263,831
13142	ZUNI PUBLIC SCHOOLS	13,239,160	10,914,534	9,090,657
		<u>\$ 5,496,848,763</u>	<u>\$ 4,531,673,018</u>	<u>\$ 3,774,405,896</u>

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer - Trend Rate
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Employer Code	Employer	1-Percent Decrease (18)	Current Trend Rate (19)	1-Percent Increase (20)
1341	STATE OF NEW MEXICO	\$ 929,809,148	\$ 1,093,161,511	\$ 1,220,535,972
2308	21ST CENTURY PUBLIC ACADEMY	1,056,518	1,242,132	1,386,864
2340	ABQ CHARTER ACADEMY	1,584,199	1,862,518	2,079,537
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	1,584,585	1,862,971	2,080,043
2344	ACADEMY OF TRADES AND TECHNOLOGY	822,936	967,512	1,080,246
2390	ACE LEADERSHIP	1,577,647	1,854,814	2,070,935
15046	ALAMOGORDO PUBLIC SCHOOLS	26,067,598	30,647,251	34,218,249
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	30,583,530	35,956,560	40,146,194
4560	ALBUQUERQUE HOUSING AUTHORITY	2,642,260	3,106,462	3,468,425
2341	ALBUQUERQUE INSTITUTE FOR MATHMATICS AND SCIENCE	1,613,879	1,897,411	2,118,497
2003	ALBUQUERQUE PUBLIC SCHOOLS	433,717,203	509,914,271	569,329,147
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	1,467,794	1,725,661	1,926,734
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	1,367,191	1,607,384	1,794,676
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOO	873,815	1,027,330	1,147,034
8347	ALDO LEOPOLD CHARTER SCHOOL	1,142,474	1,343,188	1,499,695
2356	ALICE KING COMMUNITY SCHOOL	1,796,582	2,112,213	2,358,326
7335	ALMA D' ARTE CHARTER HIGH	862,252	1,013,735	1,131,855
2303	AMY BIEHL CHARTER SCHOOL	2,042,500	2,401,334	2,681,135
20316	ANANSI CHARTER SCHOOL	797,881	938,056	1,047,358
23121	ANIMAS PUBLIC SCHOOLS	1,339,439	1,574,756	1,758,246
7339	ANTHONY CHARTER SCHOOL	501,470	589,571	658,267
3004	ARTESIA PUBLIC SCHOOLS	18,830,389	22,138,582	24,718,155
16050	AZTEC MUNICIPAL SCHOOLS	13,331,174	15,673,244	17,499,480
14043	BELEN CONSOLIDATED SCHOOLS	19,020,801	22,362,447	24,968,104
3010	BERNALILLO COUNTY	111,060,864	130,572,454	145,786,671
29086	BERNALILLO PUBLIC SCHOOLS	17,549,538	20,632,707	23,036,817
16051	BLOOMFIELD MUNICIPAL SCHOOLS	14,042,329	16,509,338	18,432,995
26077	CAPITAN MUNICIPAL SCHOOLS	2,644,187	3,108,728	3,470,955
16357	CARINOS CHARTER SCHOOL	703,832	827,483	923,901
3005	CARLSBAD MUNICIPAL SCHOOLS	34,762,964	40,870,253	45,632,428
26078	CARRIZOZO MUNICIPAL SCHOOLS	1,154,808	1,357,689	1,515,886
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	35,829,119	42,123,713	47,031,941
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	66,247,291	77,885,864	86,961,074
2150	CENTRAL REGION EDUCATION COOPERATIVE	2,077,961	2,443,025	2,727,685
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	830,645	976,576	1,090,365
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	2,866,977	3,370,658	3,763,405
3030	CHAVES COUNTY	9,211,870	10,830,245	12,092,178
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	1,132,452	1,331,406	1,486,540
3040	CIBOLA COUNTY	4,670,498	5,491,028	6,130,839
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	1,832,815	2,154,811	2,405,888
9027	CIMARRON MUNICIPAL SCHOOLS	2,400,583	2,822,326	3,151,182
2010	CITY OF ALAMOGORDO	10,805,320	12,703,639	14,183,859
2020	CITY OF ALBUQUERQUE	274,610,382	322,854,966	360,473,814
2040	CITY OF AZTEC	3,667,171	4,311,434	4,813,799
2060	CITY OF BELEN	3,274,783	3,850,109	4,298,722
2090	CITY OF BLOOMFIELD	4,349,803	5,113,993	5,709,872
2110	CITY OF CARLSBAD	24,011,222	28,229,604	31,518,899
2180	CITY OF CLOVIS	11,739,265	13,801,663	15,409,824
2210	CITY OF DEMING	5,912,032	6,950,680	7,760,569
2290	CITY OF ESPANOLA	5,155,394	6,061,113	6,767,350
2310	CITY OF FARMINGTON	41,432,406	48,711,406	54,387,228
2330	CITY OF GALLUP	13,954,446	16,406,016	18,317,634
2380	CITY OF JAL	884,993	1,040,472	1,161,707
2400	CITY OF LAS CRUCES	62,289,491	73,232,742	81,765,773
2410	CITY OF LAS VEGAS	8,463,326	9,950,194	11,109,585
2500	CITY OF MORIARTY	1,121,659	1,318,717	1,472,373
2550	CITY OF PORTALES	5,083,315	5,976,370	6,672,733
2570	CITY OF RATON	3,303,306	3,883,644	4,336,163
2620	CITY OF RIO RANCHO	29,055,541	34,160,128	38,140,444
2630	CITY OF ROSWELL	21,140,391	24,854,414	27,750,434
2690	CITY OF SANTA FE	60,771,203	71,447,716	79,772,757
2710	CITY OF SANTA ROSA	1,349,460	1,586,539	1,771,401
2730	CITY OF SOCORRO	4,308,175	5,065,051	5,655,227

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Employer Code	Employer	1-Percent Decrease (18)	Current Trend Rate (19)	1-Percent Increase (20)
2950	CITY OF SUNLAND PARK	\$ 2,814,170	\$ 3,308,574	\$ 3,694,087
2760	CITY OF T O R C	3,020,772	3,551,472	3,965,287
2780	CITY OF TEXICO	282,149	331,718	370,370
2810	CITY OF TUCUMCARI	2,999,957	3,527,001	3,937,965
18056	CLAYTON MUNICIPAL SCHOOLS	2,200,919	2,587,585	2,889,089
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	1,994,704	2,345,141	2,618,395
5012	CLOVIS MUNICIPAL SCHOOLS	36,588,456	43,016,453	48,028,702
8024	COBRE CONSOLIDATED SCHOOLS	7,282,692	8,562,143	9,559,798
3050	COLFAX COUNTY	2,609,111	3,067,489	3,424,911
2421	CORAL COMMUNITY CHARTER SCHOOL	1,096,220	1,288,808	1,438,979
26079	CORONA PUBLIC SCHOOLS	953,603	1,121,136	1,251,770
2363	CORRALES INTERNATIONAL SCHOOL	1,124,358	1,321,889	1,475,915
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	2,732,455	3,212,503	3,586,822
25319	COTTONWOOD VALLEY CHARTER SCHOOL	755,867	888,661	992,207
29087	CUBA INDEPENDENT SCHOOLS	4,235,325	4,979,402	5,559,599
3060	CURRY COUNTY	5,261,392	6,185,734	6,906,491
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	884,608	1,040,019	1,161,201
19059	DEMING PUBLIC SCHOOLS	25,590,411	30,086,230	33,591,858
18057	DES MOINES MUNICIPAL SCHOOLS	979,428	1,151,498	1,285,670
4008	DEXTER CONSOLIDATED SCHOOLS	5,242,891	6,163,982	6,882,205
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	1,470,106	1,728,380	1,929,770
11117	DORA CONSOLIDATED SCHOOLS	1,669,384	1,962,668	2,191,356
16359	DREAM DINE' CHARTER SCHOOL	198,507	233,381	260,575
17115	DULCE INDEPENDENT SCHOOLS	4,692,083	5,516,406	6,159,174
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	163,816	192,596	215,037
2304	EAST MOUNTAIN HIGH SCHOOL	1,715,638	2,017,048	2,252,073
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	9,168,314	10,779,037	12,035,004
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	27,682,248	32,545,569	36,337,758
3100	EDDY COUNTY	15,695,909	18,453,426	20,603,607
2323	EL CAMINO REAL ACADEMY	1,549,894	1,822,186	2,034,506
11034	ELIDA MUNICIPAL SCHOOLS	1,000,628	1,176,422	1,313,498
17054	ESPANOLA PUBLIC SCHOOLS	13,954,832	16,406,469	18,318,140
22065	ESTANCIA MUNICIPAL SCHOOLS	3,774,326	4,437,414	4,954,459
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	1,478,972	1,738,803	1,941,407
6016	EUNICE PUBLIC SCHOOLS	3,722,291	4,376,237	4,886,153
2432	EXPLORE ACADEMY	1,246,160	1,465,090	1,635,801
16052	FARMINGTON MUNICIPAL SCHOOLS	48,837,286	57,417,203	64,107,418
11118	FLOYD MUNICIPAL SCHOOLS	1,526,767	1,794,996	2,004,147
27083	FT SUMNER MUNICIPAL SCHOOLS	2,054,448	2,415,382	2,696,820
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	69,110,028	81,251,538	90,718,914
4140	GALLUP HOUSING AUTHORITY	448,664	527,487	588,949
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	62,986,770	74,052,522	82,681,073
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	1,031,464	1,212,676	1,353,976
2362	GORDON BERNELL CHARTER SCHOOL	1,495,161	1,757,836	1,962,658
5013	GRADY MUNICIPAL SCHOOLS	1,093,136	1,285,182	1,434,931
3110	GRANT COUNTY	6,408,492	7,534,360	8,412,258
14044	GRANTS-CIBOLA COUNTY SCHOOLS	18,349,733	21,573,483	24,087,211
4009	HAGERMAN MUNICIPAL SCHOOLS	2,712,412	3,188,938	3,560,511
7022	HATCH VALLEY MUNICIPAL SCHOOLS	6,329,860	7,441,913	8,309,040
2430	HEALTH LEADERSHIP HIGH SCHOOL	1,134,765	1,334,125	1,489,576
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	2,920,555	3,433,649	3,833,735
6017	HOBBS MUNICIPAL SCHOOLS	45,991,894	54,071,922	60,372,347
26080	HONDO VALLEY PUBLIC SCHOOLS	1,214,167	1,427,477	1,593,806
2327	HORIZON ACADEMY WEST	1,681,718	1,977,169	2,207,547
10119	HOUSE MUNICIPAL SCHOOLS	1,118,576	1,315,092	1,468,325
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	1,392,631	1,637,293	1,828,070
7420	J. PAUL TAYLOR ACADEMY	649,483	763,587	852,560
6018	JAL PUBLIC SCHOOLS	2,542,043	2,988,638	3,336,873
3321	JEFFERSON MONTESSORI ACADEMY	1,112,409	1,307,841	1,460,230
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	1,921,468	2,259,039	2,522,261
29088	JEMEZ VALLEY PUBLIC SCHOOLS	2,278,395	2,678,672	2,990,789
7337	LA ACADEMIA DE DOLORES HUERTA	843,750	991,983	1,107,568
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	2,153,895	2,532,299	2,827,361

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2343	LA PROMESA EARLY LEARNING CENTER	\$ 1,890,632	\$ 2,222,786	\$ 2,481,783
2357	LA RESOLANA LEADERSHIP ACADEMY	401,639	472,200	527,221
17425	LA TIERRA MONTESSORI SCHOOL	499,929	587,758	656,243
4010	LAKE ARTHUR SCHOOLS	874,971	1,028,690	1,148,552
7023	LAS CRUCES SCHOOL DISTRICT #2	116,972,511	137,522,681	153,546,734
7338	LAS MONTANAS CHARTER HIGH SCHOOL	810,987	953,464	1,064,561
12037	LAS VEGAS CITY SCHOOLS	7,131,596	8,384,501	9,361,458
3150	LEA COUNTY	13,589,811	15,977,320	17,838,986
3160	LINCOLN COUNTY	3,879,554	4,561,129	5,092,589
17334	LINDRITH AREA HERITAGE SCHOOL	144,544	169,938	189,739
10120	LOGAN MUNICIPAL SCHOOLS	1,863,651	2,191,064	2,446,365
23070	LORDSBURG MUNICIPAL SCHOOLS	2,769,073	3,255,554	3,634,889
3170	LOS ALAMOS COUNTY	38,459,430	45,216,127	50,484,680
32093	LOS ALAMOS PUBLIC SCHOOLS	21,525,841	25,307,581	28,256,404
14045	LOS LUNAS CONSOLIDATED SCHOOLS	37,265,306	43,812,215	48,917,185
2322	LOS PUENTES CHARTER SCHOOL	1,089,667	1,281,104	1,430,377
3006	LOVING MUNICIPAL SCHOOLS	3,188,828	3,749,053	4,185,890
6019	LOVINGTON MUNICIPAL SCHOOLS	16,627,542	19,548,731	21,826,536
12128	LUNA COMMUNITY COLLEGE	4,989,650	5,866,251	6,549,782
3180	LUNA COUNTY	7,604,543	8,940,538	9,982,283
25075	MAGDALENA MUNICIPAL SCHOOLS	2,880,082	3,386,066	3,780,608
9028	MAXWELL MUNICIPAL SCHOOLS	1,173,310	1,379,441	1,540,173
17424	MCCURDY CHARTER SCHOOL	1,914,530	2,250,882	2,513,153
3200	MCKINLEY COUNTY	9,847,477	11,577,518	12,926,523
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	1,284,705	1,510,407	1,686,398
5014	MELROSE MUNICIPAL SCHOOLS	1,485,139	1,746,054	1,949,503
17127	MESA VISTA SCHOOLS	2,265,290	2,663,264	2,973,586
10141	MESALANDS COMMUNITY COLLEGE	2,766,760	3,252,835	3,631,853
13369	MIDDLE COLLEGE HIGH SCHOOL	494,918	581,867	649,666
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	3,169,555	3,726,395	4,160,592
1306	MONTE DEL SOL CHARTER SCHOOL	1,432,718	1,684,423	1,880,691
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	1,394,558	1,639,559	1,830,600
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	973,647	1,144,701	1,278,080
30089	MORA INDEPENDENT SCHOOLS	3,390,033	3,985,606	4,450,007
9324	MORENO VALLEY CHARTER HIGH SCHOOL	376,585	442,744	494,333
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	12,247,288	14,398,938	16,076,693
16356	MOSAIC ACADEMY CHARTER SCHOOL	692,268	813,888	908,722
31091	MOSQUERO MUNICIPAL SCHOOLS	652,181	766,759	856,101
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	928,164	1,091,227	1,218,376
22067	MOUNTAINAIR PUBLIC SCHOOLS	1,624,672	1,910,100	2,132,664
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	1,073,864	1,262,524	1,409,633
2354	NATIVE AMERICAN COMMUNITY ACADEMY	2,486,923	2,923,835	3,264,519
2148	NEW MEXICO ACTIVITIES ASSOCIATION	991,377	1,165,546	1,301,355
1418	NEW MEXICO CONNECTIONS ACADEMY	2,462,640	2,895,286	3,232,643
12102	NEW MEXICO HIGHLANDS UNIVERSITY	21,996,860	25,861,352	28,874,699
2414	NEW MEXICO INTERNATIONAL SCHOOL	758,566	891,833	995,749
6124	NEW MEXICO JUNIOR COLLEGE	12,143,217	14,276,583	15,940,081
4097	NEW MEXICO MILITARY INSTITUTE	12,072,679	14,193,653	15,847,488
1416	NEW MEXICO SCHOOL FOR THE ARTS	1,081,187	1,271,134	1,419,246
1094	NEW MEXICO SCHOOL FOR THE DEAF	8,721,963	10,254,270	11,449,090
16358	NEW MEXICO VIRTUAL ACADEMY	745,846	876,879	979,052
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	8,083,657	9,503,825	10,611,204
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	1,332,886	1,567,053	1,749,644
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	2,124,215	2,497,405	2,788,401
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	1,122,045	1,319,170	1,472,879
2328	NORTH VALLEY ACADEMY	2,207,087	2,594,836	2,897,185
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	1,049,966	1,234,428	1,378,262
32110	NORTHERN NEW MEXICO COLLEGE	6,647,856	7,815,776	8,726,466
4215	NORTHERN REGIONAL HOUSING AUTHORITY	438,642	515,704	575,794
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	1,193,739	1,403,459	1,566,989
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	311,829	366,612	409,330
2311	NUESTROS VALORES CHARTER SCHOOL	879,211	1,033,675	1,154,118
32118	PECOS CONNECTIONS ACADEMY	554,663	652,108	728,091

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12039	PECOS INDEPENDENT SCHOOLS	\$ 3,819,424	\$ 4,490,435	\$ 5,013,657
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	481,812	566,459	632,463
20060	PENASCO INDEPENDENT SCHOOLS	1,950,762	2,293,480	2,560,714
1001	POJOAQUE VALLEY SCHOOLS	8,262,506	9,714,094	10,845,974
11035	PORTALES MUNICIPAL SCHOOLS	13,638,377	16,034,419	17,902,739
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	1,820,480	2,140,309	2,389,697
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	1,369,118	1,609,650	1,797,206
20125	QUESTA INDEPENDENT SCHOOLS	2,561,315	3,011,297	3,362,171
4170	RATON HOUSING AUTHORITY	283,691	333,531	372,394
9029	RATON PUBLIC SCHOOLS	5,027,424	5,910,661	6,599,367
2580	RATON PUBLIC SERVICE	709,228	833,828	930,985
20312	RED RIVER VALLEY CHARTER SCHOOL	416,671	489,874	546,954
26150	REGION IX EDUCATION COOPERATIVE	2,378,997	2,796,949	3,122,847
5016	REGIONAL EDUCATION COOPERATIVE #6	403,566	474,466	529,751
6150	REGIONAL EDUCATION COOPERATIVE VII	65,141	76,585	85,509
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	749,700	881,410	984,112
28085	RESERVE SCHOOL DISTRICT	1,283,163	1,508,594	1,684,374
3240	RIO ARRIBA COUNTY	8,786,333	10,329,949	11,533,587
12326	RIO GALLINAS CHARTER SCHOOL	397,013	466,762	521,149
29123	RIO RANCHO PUBLIC SCHOOLS	77,617,681	91,253,846	101,886,685
2318	ROBERT F. KENNEDY CHARTER SCHOOL	1,797,353	2,113,119	2,359,338
3250	ROOSEVELT COUNTY	2,730,528	3,210,237	3,584,292
2313	ROOTS AND WINGS COMMUNITY SCHOOL	304,120	357,549	399,210
4011	ROSWELL INDEPENDENT SCHOOLS	44,677,895	52,527,075	58,647,495
31092	ROY SCHOOLS	733,897	862,831	963,367
26081	RUIDOSO MUNICIPAL SCHOOLS	8,254,412	9,704,578	10,835,349
2418	SAGE MONTESSORI CHARTER SCHOOL	501,085	589,117	657,761
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	560,830	659,358	736,186
10032	SAN JON MUNICIPAL SCHOOLS	1,050,737	1,235,334	1,379,274
32107	SAN JUAN COMMUNICATIONS	1,737,223	2,042,425	2,280,407
3260	SAN JUAN COUNTY	26,754,855	31,455,249	35,120,394
4390	SAN JUAN WATER COMMISSION	203,903	239,726	267,658
3270	SAN MIGUEL COUNTY	3,655,993	4,298,292	4,799,126
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	417,828	491,233	548,472
3280	SANDOVAL COUNTY	16,968,280	19,949,331	22,273,814
4260	SANTA FE CIVIC HOUSING AUTHORITY	1,191,811	1,401,193	1,564,459
1003	SANTA FE COMMUNITY COLLEGE	21,362,410	25,115,438	28,041,873
3290	SANTA FE COUNTY	38,524,956	45,293,165	50,570,695
1002	SANTA FE PUBLIC SCHOOLS	67,140,764	78,936,306	88,133,913
24072	SANTA ROSA CONSOLIDATED SCHOOLS	4,414,173	5,189,672	5,794,369
14366	SCHOOL OF DREAMS ACADEMY	2,080,274	2,445,744	2,730,720
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	357,312	420,086	469,034
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	346,905	407,851	455,373
3300	SIERRA COUNTY	97,133	114,198	127,504
8026	SILVER CITY CONSOLIDATED SCHOOLS	14,479,429	17,023,230	19,006,765
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	218,165	256,493	286,379
25076	SOCORRO CONSOLIDATED SCHOOLS	8,114,108	9,539,625	10,651,176
2309	SOUTH VALLEY ACADEMY	2,866,592	3,370,205	3,762,899
2396	SOUTH VALLEY PREPARATORY SCHOOL	691,112	812,529	907,204
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	732,355	861,018	961,343
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	941,269	1,106,635	1,235,579
2345	SOUTHWEST INTERMEDIATE LEARNING CENTER	430,548	506,188	565,169
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	166,129	195,315	218,073
2346	SOUTHWEST PRIMARY LEARNING CENTER	381,595	448,636	500,910
21150	SOUTHWEST REGIONAL EDUCATION #10	1,251,556	1,471,434	1,642,885
32098	SOUTHWEST SECONDARY LEARNING CENTER	899,255	1,057,239	1,180,428
4520	SPRINGER HOUSING AUTHORITY	106,384	125,074	139,648
9030	SPRINGER MUNICIPAL SCHOOLS	1,184,102	1,392,130	1,554,340
20265	TAOS ACADEMY CHARTER SCHOOL	1,093,522	1,285,636	1,435,437
20307	TAOS CHARTER SCHOOL	752,013	884,129	987,148
3320	TAOS COUNTY	8,391,246	9,865,452	11,014,968
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	684,559	804,825	898,603
20435	TAOS INTERNATIONALSCHOOL	815,612	958,902	1,070,633

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20062	TAOS MUNICIPAL SCHOOLS	\$ 11,873,016	\$ 13,958,912	\$ 15,585,396
6020	TATUM MUNICIPAL SCHOOLS	2,320,409	2,728,067	3,045,940
2394	TECH LEADERSHIP HIGH SCHOOL	713,082	838,360	936,045
5015	TEXICO MUNICIPAL SCHOOLS	3,210,028	3,773,977	4,213,719
29408	THE ASK ACADEMY	1,732,212	2,036,534	2,273,829
2413	THE GREAT ACADEMY	871,117	1,024,158	1,143,492
1398	THE MASTERS PROGRAM	874,586	1,028,237	1,148,046
2366	THE NEW AMERICA SCHOOL	1,186,801	1,395,302	1,557,882
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	1,086,198	1,277,025	1,425,824
2370	TIERRA ADENTRO OF NEW MEXICO	1,489,764	1,751,492	1,955,574
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	1,596,148	1,876,566	2,095,222
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	205,059	241,085	269,176
3330	TORRANCE COUNTY	3,244,333	3,814,309	4,258,750
2080	TOWN OF BERNALILLO	3,680,662	4,327,295	4,831,508
4290	TOWN OF EDGEWOOD	1,054,206	1,239,413	1,383,828
2270	TOWN OF ELIDA	107,541	126,434	141,166
2300	TOWN OF ESTANCIA	496,845	584,133	652,195
2720	TOWN OF SILVER CITY	5,499,215	6,465,338	7,218,675
2750	TOWN OF SPRINGER	388,148	456,339	509,512
2770	TOWN OF TAOS	4,898,684	5,759,303	6,430,373
32106	TOWN OF TATUM	309,131	363,440	405,788
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	553,506	650,748	726,573
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	7,516,275	8,836,762	9,866,416
10033	TUCUMCARI PUBLIC SCHOOLS	5,189,313	6,100,991	6,811,875
15049	TULAROSA MUNICIPAL SCHOOLS	5,392,060	6,339,357	7,078,015
1315	TURQUOISE TRAIL CHARTER SCHOOL	2,000,100	2,351,485	2,625,479
3340	UNION COUNTY	1,401,496	1,647,716	1,839,707
13430	UPLIFT COMMUNITY SCHOOL	747,773	879,145	981,582
3350	VALENCIA COUNTY	8,846,077	10,400,190	11,612,013
24073	VAUGHN MUNICIPAL SCHOOLS	894,629	1,051,801	1,174,357
2100	VILLAGE OF BOSQUE FARMS	1,123,587	1,320,983	1,474,903
2130	VILLAGE OF CHAMA	372,345	437,760	488,767
32099	VILLAGE OF FT SUMNER	469,093	551,505	615,766
32100	VILLAGE OF HATCH	721,948	848,782	947,682
32101	VILLAGE OF JEMEZ SPRINGS	262,877	309,060	345,072
32102	VILLAGE OF LOGAN	508,409	597,728	667,375
2880	VILLAGE OF MELROSE	137,606	161,781	180,631
2490	VILLAGE OF MILAN	1,173,695	1,379,894	1,540,679
2530	VILLAGE OF PECOS	264,033	310,420	346,589
2560	VILLAGE OF QUESTA	458,300	538,816	601,598
2610	VILLAGE OF RESERVE	128,355	150,905	168,488
2800	VILLAGE OF TIJERAS	208,914	245,617	274,236
20317	VISTA GRANDE CHARTER HIGH SCHOOL	583,571	686,095	766,039
30090	WAGON MOUND PUBLIC SCHOOLS	1,109,325	1,304,215	1,456,182
29330	WALATOWA CHARTER HIGH SCHOOL	437,871	514,798	574,782
12038	WEST LAS VEGAS PUBLIC SCHOOLS	8,200,449	9,641,134	10,764,513
8099	WESTERN NEW MEXICO UNIVERSITY	16,959,414	19,938,908	22,262,177
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	269,430	316,764	353,673
13142	ZUNI PUBLIC SCHOOLS	9,283,563	10,914,534	12,186,289
		<u>\$ 3,854,499,980</u>	<u>\$ 4,531,673,018</u>	<u>\$ 5,059,700,584</u>

Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

The Board of Directors
New Mexico Retiree Health Care Authority
Mr. Wayne A. Johnson
New Mexico State Auditor

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 schedule of employer allocations of New Mexico Retiree Health Care Authority (the Authority) for the year ended June 30, 2017, and the related notes. We have also audited the totals for all employers of the columns titled net OPEB liability as of June 30, 2017, net OPEB liability as of June 30, 2016, deferred inflows of resources, and OPEB expense as of and for the year ended June 30, 2017, included in the accompanying schedule of OPEB amounts by employer, and the related notes and have issued our report thereon dated June 15, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the schedules, we considered the Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the schedules, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements 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 the Authority's schedules are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement 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.

Mess Adams LLP

Albuquerque, New Mexico
June 15, 2018

New Mexico Retiree Health Care Authority
Exit Conference
June 30, 2017

An exit conference will be held on June 18, 2018 in a closed session, with the following in attendance:

New Mexico Retiree Health Care Authority Personnel and Board Members:

Tom Sullivan, President
Joe Montano, Vice President
David Archuleta, Executive Director
Jan Goodwin, Board Member
Terry Linton, Board Member
Greg Archuleta, Director of Communications and Member Management

Moss Adams LLP:

Kory Hoggan, CPA, Engagement Leader
Aaron Hamilton, CPA, Assurance Manager