



SCHEDULES OF EMPLOYER ALLOCATIONS
AND OPEB AMOUNTS BY EMPLOYER

**NEW MEXICO RETIREE HEALTH
CARE AUTHORITY**

June 30, 2019

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Report of Independent Auditors

Board of Directors
New Mexico Retiree Health Care Authority
Mr. Brian Colón, Esq.
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, 2019, and the related notes. We have also audited the totals for all employers of the columns titled net OPEB liability as of June 30, 2019, deferred outflows of resources, deferred inflows of resources, and OPEB expense (income) as of and for the year ended June 30, 2019, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether 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 employer allocations of the Authority as of and for the year ended June 30, 2019 and the net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (income) for the Authority as of and for the year ended June 30, 2019 in accordance with accounting principles generally accepted in the United States of America.

Other Matters

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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Authority as of and for the years ended June 30, 2019, and our report thereon dated November 22, 2019 expressed an unmodified opinion on those financial statements.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 2, 2020 on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

Restriction on Use

Our report is intended solely for the information and use of the Authority, members of the Board of the Authority, the State of New Mexico Legislature, and participating employers of the 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 2, 2020

New Mexico Retiree Health Care Authority
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2019

Employer Code	Employer	2019 Employer Contributions	Employer Allocation Percentage
		(1)	(2)
1341	STATE OF NEW MEXICO	\$ 21,446,925	24.22933%
2308	21ST CENTURY PUBLIC ACADEMY	27,283	0.03082%
2340	ABQ CHARTER ACADEMY	35,990	0.04066%
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	37,285	0.04212%
2344	ACADEMY OF TRADES AND TECHNOLOGY*	-	0.00000%
2390	ACE LEADERSHIP	29,356	0.03316%
15046	ALAMOGORDO PUBLIC SCHOOLS	587,699	0.66394%
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	678,464	0.76648%
2435	ALBUQUERQUE COLLEGIATE	6,172	0.00697%
4560	ALBUQUERQUE HOUSING AUTHORITY	53,014	0.05989%
2341	ALBUQUERQUE INSTITUTE FOR MATHMATICS AND SCIENCE	35,349	0.03993%
4580	ALBUQUERQUE METROPOLITAN ARROYO FLOOD CONTROL AUTHORITY	29,688	0.03354%
2003	ALBUQUERQUE PUBLIC SCHOOLS	9,911,575	11.19745%
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	46,576	0.05262%
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	23,642	0.02671%
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	21,172	0.02392%
8347	ALDO LEOPOLD CHARTER SCHOOL	27,530	0.03110%
2356	ALICE KING COMMUNITY SCHOOL	49,045	0.05541%
7335	ALMA D' ARTE CHARTER HIGH	21,232	0.02399%
575	ALTURA PREP	8,406	0.00950%
2303	AMY BIEHL CHARTER SCHOOL	42,886	0.04845%
20316	ANANSI CHARTER SCHOOL	18,588	0.02100%
23121	ANIMAS PUBLIC SCHOOLS	28,005	0.03164%
7339	ANTHONY CHARTER SCHOOL*	-	0.00000%
3004	ARTESIA PUBLIC SCHOOLS	433,707	0.48997%
16050	AZTEC MUNICIPAL SCHOOLS	289,236	0.32676%
14043	BELEN CONSOLIDATED SCHOOLS	460,977	0.52078%
3010	BERNALILLO COUNTY	2,622,225	2.96242%
29086	BERNALILLO PUBLIC SCHOOLS	395,728	0.44707%
16051	BLOOMFIELD MUNICIPAL SCHOOLS	326,178	0.36849%
26077	CAPITAN MUNICIPAL SCHOOLS	63,421	0.07165%
16357	CARINOS CHARTER SCHOOL*	-	0.00000%
3005	CARLSBAD MUNICIPAL SCHOOLS	798,958	0.90261%
26078	CARRIZOZO MUNICIPAL SCHOOLS	26,781	0.03026%
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	801,659	0.90566%
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	1,420,285	1.60455%
2150	CENTRAL REGION EDUCATION COOPERATIVE	50,205	0.05672%
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	21,592	0.02439%
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	60,862	0.06876%
3030	CHAVES COUNTY	204,693	0.23125%
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	45,284	0.05116%
3040	CIBOLA COUNTY	71,702	0.08100%
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	41,868	0.04730%
9027	CIMARRON MUNICIPAL SCHOOLS	62,055	0.07011%
2010	CITY OF ALAMOGORDO	252,401	0.28515%
2020	CITY OF ALBUQUERQUE	6,223,171	7.03053%
2040	CITY OF AZTEC	84,331	0.09527%
2060	CITY OF BELEN	74,696	0.08439%
2090	CITY OF BLOOMFIELD	69,396	0.07840%
2110	CITY OF CARLSBAD	569,596	0.64349%
2180	CITY OF CLOVIS	270,073	0.30511%
2210	CITY OF DEMING	128,167	0.14479%
2290	CITY OF ESPANOLA	116,437	0.13154%
2310	CITY OF FARMINGTON	968,007	1.09359%
2330	CITY OF GALLUP	303,678	0.34308%
2380	CITY OF JAL	28,230	0.03189%
2400	CITY OF LAS CRUCES	1,523,245	1.72086%
2410	CITY OF LAS VEGAS	159,404	0.18008%
2500	CITY OF MORIARTY	25,951	0.02932%
2550	CITY OF PORTALES	111,672	0.12616%
2570	CITY OF RATON	71,406	0.08067%
2620	CITY OF RIO RANCHO	626,488	0.70777%

New Mexico Retiree Health Care Authority
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2019

Employer Code	Employer	2019 Employer	Employer
		Contributions	Allocation Percentage
		(1)	(2)
2630	CITY OF ROSWELL	\$ 521,214	0.58883%
2690	CITY OF SANTA FE	1,393,204	1.57395%
2710	CITY OF SANTA ROSA	29,052	0.03282%
2730	CITY OF SOCORRO	91,984	0.10392%
2950	CITY OF SUNLAND PARK	80,357	0.09078%
2760	CITY OF T OR C	65,886	0.07443%
2780	CITY OF TEXICO	7,111	0.00803%
2810	CITY OF TUCUMCARI	69,204	0.07818%
18056	CLAYTON MUNICIPAL SCHOOLS	60,986	0.06890%
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	43,847	0.04954%
5012	CLOVIS MUNICIPAL SCHOOLS	850,315	0.96063%
8024	COBRE CONSOLIDATED SCHOOLS	210,971	0.23834%
3050	COLFAX COUNTY	64,454	0.07282%
2421	CORAL COMMUNITY CHARTER SCHOOL	22,881	0.02585%
26079	CORONA PUBLIC SCHOOLS	20,089	0.02270%
2363	CORRALES INTERNATIONAL SCHOOL	25,698	0.02903%
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	59,768	0.06752%
25319	COTTONWOOD VALLEY CHARTER SCHOOL	18,149	0.02050%
29087	CUBA INDEPENDENT SCHOOLS	104,489	0.11804%
3060	CURRY COUNTY	115,049	0.12997%
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	18,878	0.02133%
19059	DEMING PUBLIC SCHOOLS	589,986	0.66653%
18057	DES MOINES MUNICIPAL SCHOOLS	23,120	0.02612%
4008	DEXTER CONSOLIDATED SCHOOLS	104,017	0.11751%
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	29,640	0.03349%
11117	DORA CONSOLIDATED SCHOOLS	37,222	0.04205%
16359	DREAM DINE' CHARTER SCHOOL	4,900	0.00554%
17115	DULCE INDEPENDENT SCHOOLS	116,543	0.13166%
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	5,360	0.00606%
2304	EAST MOUNTAIN HIGH SCHOOL	39,656	0.04480%
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	558,962	0.63148%
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	205,051	0.23165%
3100	EDDY COUNTY	379,176	0.42837%
2323	EL CAMINO REAL ACADEMY	33,824	0.03821%
11034	ELIDA MUNICIPAL SCHOOLS	26,729	0.03020%
17054	ESPANOLA PUBLIC SCHOOLS	420,158	0.47467%
22065	ESTANCIA MUNICIPAL SCHOOLS	85,494	0.09659%
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	42,559	0.04808%
6016	EUNICE PUBLIC SCHOOLS	87,613	0.09898%
2432	EXPLORE ACADEMY	41,036	0.04636%
16052	FARMINGTON MUNICIPAL SCHOOLS	1,112,821	1.25719%
11118	FLOYD MUNICIPAL SCHOOLS	36,218	0.04092%
27083	FT SUMNER MUNICIPAL SCHOOLS	46,747	0.05281%
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	1,529,990	1.72848%
4140	GALLUP HOUSING AUTHORITY	9,453	0.01068%
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	1,513,411	1.70975%
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	20,390	0.02304%
2362	GORDON BERNELL CHARTER SCHOOL	39,666	0.04481%
5013	GRADY MUNICIPAL SCHOOLS	24,876	0.02810%
3110	GRANT COUNTY	136,842	0.15460%
14044	GRANTS-CIBOLA COUNTY SCHOOLS	407,998	0.46093%
4009	HAGERMAN MUNICIPAL SCHOOLS	60,085	0.06788%
7022	HATCH VALLEY MUNICIPAL SCHOOLS	145,141	0.16397%
2430	HEALTH LEADERSHIP HIGH SCHOOL	28,143	0.03179%
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	24,292	0.02744%
6017	HOBBS MUNICIPAL SCHOOLS	1,004,524	1.13485%
26080	HONDO VALLEY PUBLIC SCHOOLS	28,706	0.03243%
2327	HORIZON ACADEMY WEST	39,991	0.04518%
10119	HOUSE MUNICIPAL SCHOOLS	22,420	0.02533%
573	HOZHO ACADEMY	11,905	0.01345%
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	32,588	0.03682%
7420	J. PAUL TAYLOR ACADEMY	19,749	0.02231%

New Mexico Retiree Health Care Authority
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2019

Employer Code	Employer	2019 Employer Contributions	Employer Allocation Percentage
		(1)	(2)
6018	JAL PUBLIC SCHOOLS	\$ 60,322	0.06815%
3321	JEFFERSON MONTESSORI ACADEMY	24,467	0.02764%
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	35,696	0.04033%
29088	JEMEZ VALLEY PUBLIC SCHOOLS	53,113	0.06000%
7337	LA ACADEMIA DE DOLORES HUERTA	16,633	0.01879%
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	51,264	0.05791%
2343	LA PROMESA EARLY LEARNING CENTER	41,071	0.04640%
2357	LA RESOLANA LEADERSHIP ACADEMY*	-	0.00000%
17425	LA TIERRA MONTESSORI SCHOOL	9,205	0.01040%
4010	LAKE ARTHUR SCHOOLS	20,558	0.02323%
7023	LAS CRUCES SCHOOL DISTRICT #2	2,738,733	3.09404%
7338	LAS MONTANAS CHARTER HIGH SCHOOL	24,623	0.02782%
12037	LAS VEGAS CITY SCHOOLS	178,304	0.20144%
3150	LEA COUNTY	358,431	0.40493%
3160	LINCOLN COUNTY	92,256	0.10422%
17334	LINDRITH AREA HERITAGE SCHOOL	3,054	0.00345%
10120	LOGAN MUNICIPAL SCHOOLS	42,476	0.04799%
23070	LORDSBURG MUNICIPAL SCHOOLS	67,666	0.07644%
3170	LOS ALAMOS COUNTY	854,459	0.96531%
32093	LOS ALAMOS PUBLIC SCHOOLS	524,182	0.59219%
14045	LOS LUNAS CONSOLIDATED SCHOOLS	902,707	1.01982%
2322	LOS PUENTES CHARTER SCHOOL	25,163	0.02843%
3006	LOVING MUNICIPAL SCHOOLS	62,428	0.07053%
6019	LOVINGTON MUNICIPAL SCHOOLS	380,647	0.43003%
12128	LUNA COMMUNITY COLLEGE	121,327	0.13707%
3180	LUNA COUNTY	165,031	0.18644%
25075	MAGDALENA MUNICIPAL SCHOOLS	63,732	0.07200%
9028	MAXWELL MUNICIPAL SCHOOLS	26,445	0.02988%
17424	MCCURDY CHARTER SCHOOL	41,156	0.04650%
3200	MCKINLEY COUNTY	198,848	0.22465%
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	33,421	0.03776%
5014	MELROSE MUNICIPAL SCHOOLS	34,859	0.03938%
17127	MESA VISTA SCHOOLS	29,310	0.03311%
10141	MESALANDS COMMUNITY COLLEGE	63,442	0.07167%
4570	MID-REGION COUNCIL OF GOVERNMENTS	128,989	0.14572%
13369	MIDDLE COLLEGE HIGH SCHOOL	11,478	0.01297%
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	101,541	0.11471%
1306	MONTE DEL SOL CHARTER SCHOOL	38,588	0.04359%
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	31,263	0.03532%
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	24,155	0.02729%
30089	MORA INDEPENDENT SCHOOLS	79,524	0.08984%
9324	MORENO VALLEY CHARTER HIGH SCHOOL	8,575	0.00969%
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	265,603	0.30006%
16356	MOSAIC ACADEMY CHARTER SCHOOL	15,506	0.01752%
31091	MOSQUERO MUNICIPAL SCHOOLS	14,368	0.01623%
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	21,543	0.02434%
22067	MOUNTAINAIR PUBLIC SCHOOLS	34,282	0.03873%
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	22,983	0.02596%
2354	NATIVE AMERICAN COMMUNITY ACADEMY	60,948	0.06886%
2148	NEW MEXICO ACTIVITIES ASSOCIATION	22,548	0.02547%
1418	NEW MEXICO CONNECTIONS ACADEMY	47,823	0.05403%
12102	NEW MEXICO HIGHLANDS UNIVERSITY	466,846	0.52741%
2414	NEW MEXICO INTERNATIONAL SCHOOL	20,692	0.02338%
6124	NEW MEXICO JUNIOR COLLEGE	250,703	0.28323%
4097	NEW MEXICO MILITARY INSTITUTE	280,352	0.31672%
1416	NEW MEXICO SCHOOL FOR THE ARTS	28,838	0.03258%
1094	NEW MEXICO SCHOOL FOR THE DEAF	203,730	0.23016%
16358	NEW MEXICO VIRTUAL ACADEMY*	-	0.00000%
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	188,186	0.21260%
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	23,162	0.02617%
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	51,397	0.05806%
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	30,789	0.03478%

New Mexico Retiree Health Care Authority
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2019

Employer Code	Employer	2019 Employer Contributions	Employer Allocation Percentage
		(1)	(2)
2328	NORTH VALLEY ACADEMY	\$ 44,920	0.05075%
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	18,090	0.02044%
32110	NORTHERN NEW MEXICO COLLEGE	158,176	0.17870%
4215	NORTHERN REGIONAL HOUSING AUTHORITY	8,275	0.00935%
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	30,012	0.03391%
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	10,870	0.01228%
2311	NUESTROS VALORES CHARTER SCHOOL	22,001	0.02486%
32118	PECOS CONNECTIONS ACADEMY	31,569	0.03566%
12039	PECOS INDEPENDENT SCHOOLS	87,606	0.09897%
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	15,726	0.01777%
20060	PENASCO INDEPENDENT SCHOOLS	60,207	0.06802%
1001	POJOAQUE VALLEY SCHOOLS	201,922	0.22812%
11035	PORTALES MUNICIPAL SCHOOLS	325,886	0.36816%
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	40,528	0.04579%
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	31,546	0.03564%
20125	QUESTA INDEPENDENT SCHOOLS	48,889	0.05523%
4170	RATON HOUSING AUTHORITY	6,695	0.00756%
9029	RATON PUBLIC SCHOOLS	84,093	0.09500%
2580	RATON PUBLIC SERVICE	17,445	0.01971%
20312	RED RIVER VALLEY CHARTER SCHOOL	10,095	0.01140%
26150	REGION IX EDUCATION COOPERATIVE	76,620	0.08656%
5016	REGIONAL EDUCATION COOPERATIVE #6	10,055	0.01136%
6150	REGIONAL EDUCATION COOPERATIVE VII	6,480	0.00732%
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	17,621	0.01991%
28085	RESERVE SCHOOL DISTRICT	29,366	0.03318%
3240	RIO ARRIBA COUNTY	179,658	0.20297%
12326	RIO GALLINAS CHARTER SCHOOL	8,668	0.00979%
29123	RIO RANCHO PUBLIC SCHOOLS	1,676,077	1.89352%
2318	ROBERT F. KENNEDY CHARTER SCHOOL	41,833	0.04726%
3250	ROOSEVELT COUNTY	65,630	0.07414%
2313	ROOTS AND WINGS COMMUNITY SCHOOL	5,894	0.00666%
4011	ROSWELL INDEPENDENT SCHOOLS	1,074,306	1.21368%
31092	ROY SCHOOLS	16,864	0.01905%
26081	RUIDOSO MUNICIPAL SCHOOLS	200,310	0.22630%
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	16,856	0.01904%
10032	SAN JON MUNICIPAL SCHOOLS	24,776	0.02799%
32107	SAN JUAN COMMUNICATIONS	35,242	0.03981%
3260	SAN JUAN COUNTY	586,907	0.66305%
4390	SAN JUAN WATER COMMISSION	4,899	0.00553%
3270	SAN MIGUEL COUNTY	83,267	0.09407%
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	9,647	0.01090%
3280	SANDOVAL COUNTY	376,962	0.42587%
4260	SANTA FE CIVIC HOUSING AUTHORITY	29,857	0.03373%
1003	SANTA FE COMMUNITY COLLEGE	437,374	0.49412%
3290	SANTA FE COUNTY	923,779	1.04363%
1002	SANTA FE PUBLIC SCHOOLS	1,530,106	1.72861%
24072	SANTA ROSA CONSOLIDATED SCHOOLS	96,457	0.10897%
14366	SCHOOL OF DREAMS ACADEMY	47,708	0.05390%
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	7,230	0.00817%
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	14,961	0.01690%
3300	SIERRA COUNTY	59,183	0.06686%
8026	SILVER CITY CONSOLIDATED SCHOOLS	326,650	0.36903%
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	11,102	0.01254%
25076	SOCORRO CONSOLIDATED SCHOOLS	188,570	0.21303%
2440	SOLARE COLLEGIATE CHARTER	492	0.00056%
2309	SOUTH VALLEY ACADEMY	69,632	0.07867%
2396	SOUTH VALLEY PREPARATORY SCHOOL	16,813	0.01899%
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	14,927	0.01686%
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	26,463	0.02990%
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	3,591	0.00406%
2346	SOUTHWEST PRIMARY LEARNING CENTER	16,467	0.01860%
21150	SOUTHWEST REGIONAL EDUCATION #10	39,427	0.04454%

New Mexico Retiree Health Care Authority
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2019

Employer Code	Employer	2019 Employer Contributions	Employer Allocation Percentage
		(1)	(2)
32098	SOUTHWEST SECONDARY LEARNING CENTER	\$ 22,865	0.02583%
4520	SPRINGER HOUSING AUTHORITY	2,566	0.00290%
9030	SPRINGER MUNICIPAL SCHOOLS	25,871	0.02923%
2403	STUDENT ATHLETE HEADQUARTERS ACADEMY*	-	0.00000%
20265	TAOS ACADEMY CHARTER SCHOOL	25,506	0.02882%
20307	TAOS CHARTER SCHOOL	20,188	0.02281%
3320	TAOS COUNTY	185,564	0.20964%
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	18,003	0.02034%
20435	TAOS INTERNATIONALSCHOOL	18,153	0.02051%
20062	TAOS MUNICIPAL SCHOOLS	266,041	0.30056%
6020	TATUM MUNICIPAL SCHOOLS	50,896	0.05750%
2394	TECH LEADERSHIP HIGH SCHOOL	26,192	0.02959%
5015	TEXICO MUNICIPAL SCHOOLS	71,100	0.08032%
29408	THE ASK ACADEMY	42,784	0.04833%
2413	THE GREAT ACADEMY	15,616	0.01764%
1398	THE MASTERS PROGRAM	21,964	0.02481%
2366	THE NEW AMERICA SCHOOL	25,168	0.02843%
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	23,568	0.02663%
2370	TIERRA ADENTRO OF NEW MEXICO	32,095	0.03626%
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	34,129	0.03856%
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	4,426	0.00500%
3330	TORRANCE COUNTY	74,786	0.08449%
2080	TOWN OF BERNALILLO	93,265	0.10536%
4290	TOWN OF EDGEWOOD	30,396	0.03434%
2270	TOWN OF ELIDA	2,870	0.00324%
2300	TOWN OF ESTANCIA	8,590	0.00970%
2720	TOWN OF SILVER CITY	126,804	0.14325%
2750	TOWN OF SPRINGER	8,225	0.00929%
2770	TOWN OF TAOS	109,125	0.12328%
32106	TOWN OF TATUM	12,660	0.01430%
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	13,255	0.01497%
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	165,145	0.18657%
10033	TUCUMCARI PUBLIC SCHOOLS	116,696	0.13184%
15049	TULAROSA MUNICIPAL SCHOOLS	118,811	0.13422%
1315	TURQUOISE TRAIL CHARTER SCHOOL	57,221	0.06464%
3340	UNION COUNTY	31,904	0.03604%
3350	VALENCIA COUNTY	185,096	0.20911%
24073	VAUGHN MUNICIPAL SCHOOLS	19,704	0.02226%
2100	VILLAGE OF BOSQUE FARMS	25,527	0.02884%
2130	VILLAGE OF CHAMA	8,791	0.00993%
32099	VILLAGE OF FT SUMNER	10,044	0.01135%
32100	VILLAGE OF HATCH	19,142	0.02163%
32101	VILLAGE OF JEMEZ SPRINGS	5,919	0.00669%
32102	VILLAGE OF LOGAN	11,039	0.01247%
2880	VILLAGE OF MELROSE	3,188	0.00360%
2490	VILLAGE OF MILAN	28,738	0.03247%
2530	VILLAGE OF PECOS	7,020	0.00793%
2560	VILLAGE OF QUESTA	10,752	0.01215%
2610	VILLAGE OF RESERVE	3,350	0.00378%
2800	VILLAGE OF TIJERAS	5,855	0.00661%
20317	VISTA GRANDE CHARTER HIGH SCHOOL	13,561	0.01532%
30090	WAGON MOUND PUBLIC SCHOOLS	23,299	0.02632%
29330	WALATOWA CHARTER HIGH SCHOOL	11,348	0.01282%
12038	WEST LAS VEGAS PUBLIC SCHOOLS	196,218	0.22167%
8099	WESTERN NEW MEXICO UNIVERSITY	356,225	0.40244%
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	7,034	0.00795%
13142	ZUNI PUBLIC SCHOOLS	209,116	0.23625%
		\$ 88,516,368	100.00000%

* Zero Share in 2019

New Mexico Retiree Health Care Authority
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2019

Employer Code	Employer	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense (Income)			
		Net OPEB Liability June 30, 2019 (3)	Changes in Proportion (4)	Total Deferred Outflows of Resources (5)	Differences Between Expected and Actual Experience (6)	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments (7)	Changes of Assumptions (8)	Changes in Proportion (9)	Total Deferred Inflows of Resources (10)	Proportionate Share of Plan OPEB Expense (Income) (11)	Net Amortization of Deferred Amounts from Changes in Proportion (12)	Total Employer OPEB Expense (Income) (13)
1341	STATE OF NEW MEXICO	\$ 785,609,070	\$ 4,729,292	\$ 4,729,292	\$ 197,699,152	\$ 7,304,218	\$ 253,556,625	\$ -	\$ 458,559,995	\$ (60,186,221)	\$ 1,034,800	\$ (59,151,421)
2308	21ST CENTURY PUBLIC ACADEMY	999,304	182,319	182,319	251,476	9,291	322,527	23,155	606,449	(76,558)	33,068	(43,490)
2340	ABQ CHARTER ACADEMY	1,318,355	10,131	10,131	331,765	12,257	425,501	32,413	801,936	(101,000)	(4,263)	(105,263)
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	1,365,694	117,494	117,494	343,678	12,698	440,780	57,887	855,043	(104,627)	9,761	(94,866)
2390	ACE LEADERSHIP	1,075,176	-	-	270,569	9,996	347,015	330,339	957,919	(82,370)	(75,436)	(157,806)
15046	ALAMOGORDO PUBLIC SCHOOLS	21,527,516	-	-	5,417,416	200,153	6,948,041	464,137	13,029,747	(1,649,242)	(120,066)	(1,769,308)
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	24,852,261	-	-	6,254,091	231,065	8,021,108	1,119,811	15,626,075	(1,903,954)	(261,915)	(2,165,869)
2435	ALBUQUERQUE COLLEGIATE	225,994	313,768	313,768	56,872	2,101	72,940	-	131,913	(17,314)	67,622	50,308
4560	ALBUQUERQUE HOUSING AUTHORITY	1,941,867	-	-	488,672	18,055	626,741	343,361	1,476,829	(148,768)	(84,143)	(232,911)
2341	ALBUQUERQUE INSTITUTE FOR MATHEMATICS AND SCIENCE	1,294,686	47,718	47,718	325,809	12,037	417,862	108,538	864,246	(99,187)	(18,893)	(118,080)
4580	ALBUQUERQUE METROPOLITAN ARROYO FLOOD CONTROL AUTHORITY	1,087,497	1,509,869	1,509,869	273,670	10,111	350,992	-	634,773	(83,314)	325,403	242,089
2003	ALBUQUERQUE PUBLIC SCHOOLS	363,064,859	6,607,140	6,607,140	91,365,560	3,375,608	117,179,780	7,291,961	219,212,909	(27,814,726)	(536,251)	(28,350,977)
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	1,706,145	631,127	631,127	429,353	15,863	550,861	-	995,877	(130,709)	141,129	10,420
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	866,042	-	-	217,940	8,052	279,516	362,534	868,042	(66,348)	(85,075)	(151,423)
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	775,579	70,226	70,226	195,175	7,211	250,320	11,216	463,922	(59,418)	12,120	(47,298)
8347	ALDO LEOPOLD CHARTER SCHOOL	1,008,383	54,060	54,060	253,760	9,375	325,457	-	588,592	(77,253)	14,196	(63,057)
2356	ALICE KING COMMUNITY SCHOOL	1,796,608	394,028	394,028	452,118	16,704	579,858	-	1,048,680	(137,640)	85,382	(62,258)
7335	ALMA D'ARTE CHARTER HIGH	777,849	62,941	62,941	195,746	7,232	251,052	-	454,030	(59,592)	15,744	(43,848)
575	ALTURA PREP	308,027	427,662	427,662	77,515	2,864	99,416	-	179,795	(23,598)	92,169	68,571
2303	AMY BIEHL CHARTER SCHOOL	1,570,937	-	-	395,328	14,606	507,023	201,991	1,118,948	(120,351)	(44,053)	(164,404)
20316	ANANSI CHARTER SCHOOL	680,902	11,472	11,472	171,349	6,331	219,762	-	397,442	(52,164)	2,916	(49,248)
23121	ANIMAS PUBLIC SCHOOLS	1,025,892	-	-	258,166	9,538	331,108	133,816	732,628	(78,594)	(30,190)	(108,784)
3004	ARTESIA PUBLIC SCHOOLS	15,886,732	203,329	203,329	3,997,909	147,707	5,127,469	188,171	9,461,256	(1,217,097)	14,104	(1,202,993)
16050	AZTEC MUNICIPAL SCHOOLS	10,594,829	-	-	2,666,197	98,506	3,419,499	748,383	6,932,585	(811,679)	(185,600)	(997,285)
14043	BELEN CONSOLIDATED SCHOOLS	16,885,712	3,283,988	3,283,988	4,249,303	156,995	5,449,891	1,651,228	11,507,417	(1,293,630)	263,877	(1,029,763)
3010	BERNALILLO COUNTY	96,053,173	3,531,472	3,531,472	24,117,857	893,058	31,001,319	-	56,066,234	(7,358,720)	787,409	(6,571,671)
29086	BERNALILLO PUBLIC SCHOOLS	14,495,747	541,554	541,554	3,647,866	134,775	4,678,526	732,994	9,194,161	(1,110,532)	(80,328)	(1,190,860)
16051	BLOOMFIELD MUNICIPAL SCHOOLS	11,947,878	158,653	158,653	3,006,693	111,086	3,856,197	-	6,973,976	(915,338)	40,634	(874,704)
26077	CAPITAN MUNICIPAL SCHOOLS	2,323,172	113,441	113,441	584,628	21,600	749,807	-	1,356,035	(177,980)	29,655	(148,325)
3005	CARLSBAD MUNICIPAL SCHOOLS	29,266,125	253,617	253,617	7,364,844	272,103	9,445,690	282,707	17,365,344	(2,242,104)	7,249	(2,234,855)
26078	CARRIZOSO MUNICIPAL SCHOOLS	981,147	37,626	37,626	246,906	9,122	316,667	33,313	606,008	(75,167)	2,935	(72,232)
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	29,365,018	151,257	151,257	7,389,730	273,022	9,477,608	985,527	18,125,887	(2,249,680)	(232,329)	(2,482,009)
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	52,025,749	3,499,635	3,499,635	13,092,321	483,711	16,791,396	9,493,178	39,860,606	(3,985,739)	(1,105,182)	(5,090,921)
2150	CENTRAL REGION EDUCATION COOPERATIVE	1,839,083	106,437	106,437	462,807	17,099	593,567	-	1,073,473	(140,894)	27,316	(113,578)
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	790,819	127,229	127,229	199,010	7,353	255,238	-	461,601	(60,585)	27,555	(33,030)
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	2,229,467	-	-	561,047	20,729	719,564	225,510	1,526,850	(170,801)	(54,599)	(225,400)
3030	CHAVES COUNTY	7,498,024	-	-	1,886,884	69,713	2,420,000	316,263	4,692,860	(574,430)	(75,179)	(649,609)
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	1,658,806	909,063	909,063	417,440	15,423	535,382	-	988,245	(127,083)	211,500	84,417
3040	CIBOLA COUNTY	2,626,335	-	-	660,919	24,418	847,654	1,529,595	3,062,586	(201,206)	(390,475)	(591,681)
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	1,533,650	120,646	120,646	385,944	14,259	494,988	106,006	1,001,197	(117,494)	(2,495)	(119,989)
9027	CIMARRON MUNICIPAL SCHOOLS	2,273,239	292,123	292,123	572,062	21,136	733,692	-	1,326,890	(174,155)	76,128	(98,027)
2010	CITY OF ALAMOGORDO	9,245,672	456,946	456,946	2,326,681	85,962	2,984,056	351,583	5,748,282	(708,319)	47,063	(661,256)
2020	CITY OF ALBUQUERQUE	227,957,114	296,211	296,211	57,365,589	2,119,439	73,573,533	3,634,583	136,693,144	(17,464,000)	(913,200)	(18,377,200)
2040	CITY OF AZTEC	3,089,024	89,584	89,584	777,355	28,720	996,987	67,293	1,870,355	(236,653)	1,217	(235,436)
2060	CITY OF BELEN	2,736,252	27,010	27,010	688,580	25,440	883,130	42,330	1,639,480	(209,627)	(5,558)	(215,185)
2090	CITY OF BLOOMFIELD	2,542,033	-	-	639,705	23,635	820,445	1,327,598	2,811,383	(194,747)	(334,811)	(529,578)
2110	CITY OF CARLSBAD	20,864,447	855,989	855,989	5,250,555	193,988	6,734,035	-	12,178,578	(1,598,444)	199,560	(1,398,884)
2180	CITY OF CLOVIS	9,892,852	280,390	280,390	2,489,544	91,979	3,192,934	324,122	6,098,579	(757,900)	5,520	(752,380)
2210	CITY OF DEMING	4,694,655	-	-	1,181,414	43,649	1,515,208	348,076	3,088,347	(359,662)	(83,443)	(443,105)
2290	CITY OF ESPANOLA	4,265,038	184,153	184,153	1,073,300	39,654	1,378,548	328,624	2,818,126	(326,748)	(21,320)	(348,068)
2310	CITY OF FARMINGTON	35,458,439	4,060,080	4,060,080	8,923,144	329,676	11,444,270	2,587,190	23,284,280	(2,716,503)	179,536	(2,536,967)
2330	CITY OF GALLUP	11,123,987	2,153,760	2,153,760	2,799,360	103,426	3,590,285	3,532,931	10,026,002	(852,219)	(182,440)	(1,034,659)
2380	CITY OF JAL	1,033,998	391,750	391,750	260,206	9,614	333,724	-	603,544	(79,215)	86,666	7,451
2400	CITY OF LAS CRUCES	55,796,971	6,307,777	6,307,777	14,041,352	518,774	18,008,564	1,276,409	33,845,099	(4,274,656)	1,016,314	(3,258,342)
2410	CITY OF LAS VEGAS	5,838,894	-	-	1,469,362	54,287	1,884,513	1,761,370	5,169,532	(447,323)	(383,174)	(830,497)
2500	CITY OF MORIARTY	950,668	189,580	189,580	239,236	8,839	306,830	225,985	780,890	(72,832)	2,259	(70,573)
2550	CITY OF PORTALES	4,090,598	35,094	35,094	1,029,402	38,032	1,320,247	301,163	2,688,844	(313,384)	(55,472)	(368,856)
2570	CITY OF RATON	2,615,635	-	-	658,227	24,319	844,200	207,788	1,734,534	(200,386)	(48,851)	(249,237)
2620	CITY OF RIO RANCHO	22,948,655	-	-	5,775,047	213,366	7,406,716	1,748,170	15,143,299	(1,758,117)	(447,528)	(2,205,645)
2630	CITY OF ROSWELL	19,092,158	1,597,722	1,597,722	4,804,557	177,510	6,162,025	-	11,144,092	(1,462,667)	392,256	(1,070,411)
2690	CITY OF SANTA FE	51,033,578	2,601,300	2,601,300	12,842,640	474,486	16,471,171	3,357,365	33,145,662	(3,909,728)	(24,296)	(3,934,024)
2710	CITY OF SANTA ROSA	1,064,152	34,732	34,732	267,795	9,894	343,457	141,804	762,950	(81,526)	(21,225)	(102,751)
2730	CITY OF SOCORRO	3,369,490	-	-	847,935	31,328	1,087,509	339,331	2,306,103	(258,140)	(76,198)	(334,338)

New Mexico Retiree Health Care Authority
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2019

Employer Code	Employer	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense (Income)			
		Net OPEB Liability June 30, 2019 (3)	Changes in Proportion (4)	Total Deferred Outflows of Resources (5)	Differences Between Expected and Actual Experience (6)	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments (7)	Changes of Assumptions (8)	Changes in Proportion (9)	Total Deferred Inflows of Resources (10)	Proportionate Share of Plan OPEB Expense (Income) (11)	Net Amortization of Deferred Amounts from Changes in Proportion (12)	Total Employer OPEB Expense (Income) (13)
2950	CITY OF SUNLAND PARK	\$ 2,943,441	\$ 662,881	\$ 662,881	\$ 740,719	\$ 27,367	\$ 950,000	\$ -	\$ 1,718,086	\$ (225,500)	\$ 172,772	\$ (52,728)
2780	CITY OF T O R C	2,413,310	44,862	44,862	607,311	22,438	778,900	233,188	1,641,837	(184,886)	(38,196)	(223,082)
2780	CITY OF TEXICO	260,364	31,432	31,432	65,521	2,421	84,033	-	151,975	(19,947)	6,889	(13,058)
2810	CITY OF TUCUMCARI	2,534,900	524,964	524,964	637,909	23,568	818,143	637,441	2,117,061	(194,201)	3,739	(190,462)
18056	CLAYTON MUNICIPAL SCHOOLS	2,234,006	629,883	629,883	562,189	20,771	721,029	252,545	1,556,534	(171,149)	114,896	(56,253)
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	1,606,279	41,606	41,606	404,221	14,934	518,429	151,257	1,088,841	(123,059)	(21,413)	(144,472)
5012	CLOVIS MUNICIPAL SCHOOLS	31,147,359	1,075,614	1,075,614	7,838,258	289,594	10,052,861	825,611	19,006,324	(2,386,227)	111,210	(2,275,017)
8024	COBRE CONSOLIDATED SCHOOLS	7,727,909	2,129,895	2,129,895	1,944,735	71,850	2,494,195	-	4,510,780	(592,042)	479,527	(112,515)
3050	COLFAX COUNTY	2,361,107	330,425	330,425	594,175	21,952	762,051	79,956	1,458,134	(180,887)	49,718	(131,169)
2421	CORAL COMMUNITY CHARTER SCHOOL	838,157	-	-	210,923	7,793	270,517	96,886	586,119	(64,212)	(25,181)	(89,393)
26079	CORONA PUBLIC SCHOOLS	736,022	13,748	13,748	185,221	6,843	237,552	108,941	538,557	(56,387)	(19,783)	(76,170)
2363	CORRALES INTERNATIONAL SCHOOL	941,265	10,804	10,804	236,870	8,751	303,795	13,748	563,164	(72,111)	(1,368)	(73,479)
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	2,189,261	-	-	550,929	20,355	706,588	136,507	1,414,379	(167,721)	(32,736)	(200,457)
25319	COTTONWOOD VALLEY CHARTER SCHOOL	664,690	34,056	34,056	167,270	6,180	214,530	-	387,980	(50,922)	8,652	(42,270)
29087	CUBA INDEPENDENT SCHOOLS	3,827,316	380,844	380,844	963,147	35,585	1,235,272	10,853	2,244,857	(293,214)	79,160	(214,054)
3060	CURRY COUNTY	4,214,133	135,311	135,311	1,060,490	39,181	1,360,118	462,324	2,922,113	(322,848)	(63,265)	(386,113)
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	691,022	-	-	174,042	6,430	223,216	62,146	465,834	(52,984)	(15,746)	(68,730)
19059	DEMING PUBLIC SCHOOLS	21,611,494	1,071,404	1,071,404	5,438,550	200,934	6,975,145	766,280	13,380,909	(1,655,676)	24,917	(1,630,759)
18057	DES MOINES MUNICIPAL SCHOOLS	846,912	40,159	40,159	213,126	7,874	273,342	18,007	512,349	(64,883)	6,915	(57,968)
4008	DEXTER CONSOLIDATED SCHOOLS	3,810,131	-	-	958,822	35,425	1,229,726	735,344	2,959,317	(291,898)	(179,845)	(471,743)
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	1,085,876	10,354	10,354	273,262	10,096	350,468	176,556	810,382	(83,190)	(45,230)	(128,420)
11117	DORA CONSOLIDATED SCHOOLS	1,363,424	-	-	343,107	12,676	440,047	51,773	847,603	(104,453)	(12,237)	(116,690)
16359	DREAM DINE' CHARTER SCHOOL	179,628	49,566	49,566	45,204	1,670	57,975	44,117	148,966	(13,761)	3,816	(9,945)
17115	DULCE INDEPENDENT SCHOOLS	4,268,929	411,314	411,314	1,074,279	39,691	1,377,804	-	2,491,774	(327,046)	96,436	(230,610)
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	196,489	70,188	70,188	49,447	1,827	63,417	5,852	120,543	(15,053)	17,607	2,554
2304	EAST MOUNTAIN HIGH SCHOOL	1,452,590	22,959	22,959	365,545	13,506	468,826	7,959	855,836	(111,284)	2,808	(108,476)
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	20,475,036	635,672	635,672	5,152,559	190,367	6,608,352	4,693,919	16,645,197	(1,568,611)	(840,740)	(2,409,351)
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	7,510,994	9,768	9,768	1,890,147	69,834	2,424,186	291,710	4,675,877	(575,424)	(60,243)	(635,667)
3100	EDDY COUNTY	13,889,421	892,199	892,199	3,495,284	129,137	4,482,833	-	8,107,254	(1,064,081)	205,455	(858,626)
2323	EL CAMINO REAL ACADEMY	1,238,917	-	-	311,774	11,519	399,862	81,815	804,970	(94,915)	(19,426)	(114,341)
11034	ELIDA MUNICIPAL SCHOOLS	979,201	304,765	304,765	246,417	9,104	316,039	91,534	663,094	(75,018)	41,076	(33,942)
17054	ESPAÑOLA PUBLIC SCHOOLS	15,390,647	4,205,856	4,205,856	3,873,068	143,095	4,967,357	162,961	9,146,481	(1,179,091)	1,095,486	(83,605)
22065	ESTANCIA MUNICIPAL SCHOOLS	3,131,823	-	-	788,126	29,118	1,010,801	55,188	1,883,233	(239,932)	(12,915)	(252,847)
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	1,558,941	434,641	434,641	392,309	14,494	503,151	-	909,954	(119,432)	94,212	(25,220)
6016	EUNICE PUBLIC SCHOOLS	3,209,316	167,913	167,913	807,627	29,839	1,035,812	47,757	1,921,035	(245,869)	23,350	(222,519)
2432	EXPLORE ACADEMY	1,503,171	618,950	618,950	378,274	13,976	485,151	-	877,401	(115,159)	136,152	20,993
16052	FARMINGTON MUNICIPAL SCHOOLS	40,762,987	528,499	528,499	10,258,038	378,995	13,156,321	780,390	24,573,744	(3,122,889)	(95,881)	(3,218,770)
11118	FLOYD MUNICIPAL SCHOOLS	1,326,785	53,847	53,847	333,887	12,336	428,222	-	774,445	(101,646)	12,724	(88,922)
27083	FT SUMNER MUNICIPAL SCHOOLS	1,712,305	-	-	430,903	15,920	552,649	20,644	1,020,116	(131,181)	(4,758)	(135,939)
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	56,044,041	415,957	415,957	14,103,527	521,071	18,088,306	2,667,508	35,380,412	(4,293,584)	(627,426)	(4,921,010)
4140	GALLUP HOUSING AUTHORITY	346,287	-	-	87,143	3,220	111,765	34,732	236,860	(26,529)	(9,336)	(35,865)
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	55,436,742	3,076,061	3,076,061	13,950,700	515,425	17,892,300	-	32,358,425	(4,247,059)	734,737	(3,512,322)
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	747,046	-	-	187,995	6,946	241,110	151,467	587,518	(57,232)	(36,135)	(93,367)
2362	GORDON BERNELL CHARTER SCHOOL	1,452,914	225,135	225,135	365,627	13,509	468,931	-	848,067	(111,309)	58,529	(52,780)
5013	GRADY MUNICIPAL SCHOOLS	911,111	-	-	229,282	8,471	294,063	11,264	543,080	(69,801)	(2,524)	(72,325)
3110	GRANT COUNTY	5,012,733	-	-	1,261,458	46,606	1,617,868	472,314	3,398,246	(384,030)	(113,266)	(497,296)
14044	GRANTS-CIBOLA COUNTY SCHOOLS	14,945,142	-	-	3,760,957	138,953	4,823,569	601,039	9,324,518	(1,144,961)	(147,005)	(1,291,966)
4009	HAGERMAN MUNICIPAL SCHOOLS	2,200,933	61,505	61,505	553,867	20,463	710,355	188,621	1,473,306	(168,615)	(24,118)	(192,733)
7022	HATCH VALLEY MUNICIPAL SCHOOLS	5,316,545	81,931	81,931	1,337,913	49,431	1,715,924	74,892	3,178,160	(407,305)	(2,474)	(409,779)
2430	HEALTH LEADERSHIP HIGH SCHOOL	1,030,755	91,120	91,120	259,390	9,583	332,678	-	601,651	(78,967)	22,838	(56,129)
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	889,711	-	-	223,897	8,272	287,156	1,805,200	2,324,525	(68,162)	(469,888)	(538,050)
6017	HOBBS MUNICIPAL SCHOOLS	36,796,249	1,481,508	1,481,508	9,259,805	342,114	11,876,050	3,301,733	24,779,702	(2,818,994)	(588,272)	(3,387,266)
26080	HONDO VALLEY PUBLIC SCHOOLS	1,051,507	36,386	36,386	264,612	9,776	339,376	-	613,764	(80,557)	9,038	(71,519)
2327	HORIZON ACADEMY WEST	1,464,911	58,199	58,199	368,646	13,620	472,803	-	855,069	(112,228)	15,068	(97,160)
10119	HOUSE MUNICIPAL SCHOOLS	821,297	-	-	206,680	7,636	265,075	133,501	612,892	(62,920)	(35,888)	(98,808)
573	HOZHO ACADEMY	436,101	605,478	605,478	109,745	4,055	140,752	-	254,552	(33,410)	130,491	97,081
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	1,193,848	206,946	206,946	300,433	11,100	385,316	226,435	923,284	(91,462)	6,830	(84,632)
7420	J. PAUL TAYLOR ACADEMY	723,377	207,526	207,526	182,038	6,726	233,471	-	422,235	(55,419)	53,075	(2,344)
6018	JAL PUBLIC SCHOOLS	2,209,688	90,449	90,449	556,070	20,545	713,180	13,505	1,303,300	(169,286)	21,403	(147,883)
3321	JEFFERSON MONTESSORI ACADEMY	896,196	86,882	86,882	225,528	8,332	289,249	113,965	637,074	(68,658)	(11,911)	(80,569)
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	1,307,655	-	-	329,973	12,158	422,048	378,806	1,142,085	(100,181)	(92,497)	(102,678)
29088	JEMEZ VALLEY PUBLIC SCHOOLS	1,945,433	32,818	32,818	489,570	18,088	627,892	-	1,135,550	(149,041)	8,654	(140,387)
7337	LA ACADEMIA DE DOLORES HUERTA	609,245	-	-	153,317	5,664	196,635	133,365	488,981	(46,675)	(30,092)	(76,767)
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	1,877,667	77,786	77,786	472,516	17,458	606,020	5,402	1,101,396	(143,850)	19,746	(124,104)
2343	LA PROMESA EARLY LEARNING CENTER	1,504,468	185,920	185,920	378,601	13,988	485,570	245,296	1,123,455	(115,259)	(25,871)	(141,130)
17425	LA TIERRA MONTESSORI SCHOOL	337,208	-	-	84,859	3,135	108,835	110,214	307,043	(25,834)	(24,949)	(50,783)

New Mexico Retiree Health Care Authority
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2019

Employer Code	Employer	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense (Income)			
		Net OPEB Liability June 30, 2019 (3)	Changes in Proportion (4)	Total Deferred Outflows of Resources (5)	Differences Between Expected and Actual Experience (6)	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments (7)	Changes of Assumptions (8)	Changes in Proportion (9)	Total Deferred Inflows of Resources (10)	Proportionate Share of Plan OPEB Expense (Income) (11)	Net Amortization of Deferred Amounts from Changes in Proportion (12)	Total Employer OPEB Expense (Income) (13)
4010	LAKE ARTHUR SCHOOLS	\$ 753,207	\$ 50,419	\$ 50,419	\$ 189,545	\$ 7,003	\$ 243,099	\$ 21,346	\$ 460,993	\$ (57,704)	\$ 5,128	\$ (52,576)
7023	LAS CRUCES SCHOOL DISTRICT #2	100,320,805	2,418,465	2,418,465	25,245,810	932,736	32,378,705	-	58,557,251	(7,685,667)	576,392	(7,109,275)
7338	LAS MONTANAS CHARTER HIGH SCHOOL	902,033	275,432	275,432	226,997	8,387	291,132	-	526,516	(69,106)	65,858	(3,248)
12037	LAS VEGAS CITY SCHOOLS	6,531,468	1,394,355	1,394,355	1,643,649	60,727	2,108,042	995,775	4,808,193	(500,382)	160,219	(340,163)
3150	LEA COUNTY	13,129,405	2,321,738	2,321,738	3,304,025	122,071	4,237,537	-	7,663,633	(1,005,856)	508,089	(497,767)
3160	LINCOLN COUNTY	3,379,218	159,296	159,296	850,383	31,418	1,090,648	-	1,972,449	(258,885)	34,639	(224,246)
17334	LINDRITH AREA HERITAGE SCHOOL	111,862	8,321	8,321	28,150	1,040	36,104	23,859	89,153	(8,570)	(2,905)	(11,475)
10120	LOGAN MUNICIPAL SCHOOLS	1,556,022	52,098	52,098	391,574	14,467	502,209	81,031	989,281	(119,208)	(3,459)	(122,667)
23070	LORDSBURG MUNICIPAL SCHOOLS	2,478,482	197,444	197,444	623,712	23,044	799,934	-	1,446,690	(189,879)	44,655	(145,224)
3170	LOS ALAMOS COUNTY	31,299,103	1,148,697	1,148,697	7,876,444	291,004	10,101,837	2,890,990	21,160,275	(2,397,852)	(314,269)	(2,712,121)
32093	LOS ALAMOS PUBLIC SCHOOLS	19,201,102	1,446,309	1,446,309	4,831,973	178,523	6,197,187	-	11,207,683	(1,471,014)	327,439	(1,143,575)
14045	LOS LUNAS CONSOLIDATED SCHOOLS	33,066,529	2,213,407	2,213,407	8,321,218	307,437	10,672,277	-	19,300,932	(2,533,257)	514,861	(2,018,396)
2322	LOS PUENTES CHARTER SCHOOL	921,811	56,722	56,722	231,974	8,571	297,516	39,798	577,859	(70,621)	1,621	(69,094)
3006	LOVING MUNICIPAL SCHOOLS	2,286,857	-	-	575,489	21,262	738,087	479,479	1,814,317	(175,198)	(118,550)	(293,748)
6019	LOVINGTON MUNICIPAL SCHOOLS	13,943,244	238,590	238,590	3,508,828	129,638	4,500,205	240,593	8,379,264	(1,068,204)	(13,255)	(1,081,459)
12128	LUNA COMMUNITY COLLEGE	4,444,342	389,396	389,396	1,118,422	41,321	1,434,419	37,265	2,631,427	(340,485)	73,904	(266,581)
3180	LUNA COUNTY	6,045,110	-	-	1,521,257	56,205	1,951,069	469,345	3,997,876	(463,121)	(105,317)	(568,438)
25075	MAGDALENA MUNICIPAL SCHOOLS	2,334,520	273,703	273,703	587,484	21,705	753,470	318,378	1,681,037	(178,850)	(26,598)	(205,448)
9028	MAXWELL MUNICIPAL SCHOOLS	968,826	-	-	243,806	9,008	312,690	20,879	586,383	(74,223)	(5,444)	(79,667)
17424	MCCURDY CHARTER SCHOOL	1,507,711	35,563	35,563	379,417	14,018	486,616	143,270	1,023,321	(115,507)	(30,850)	(146,357)
3200	MCKINLEY COUNTY	7,284,026	-	-	1,833,031	67,723	2,350,931	1,158,803	5,410,488	(558,036)	(299,725)	(857,761)
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	1,224,326	194,653	194,653	308,103	11,383	395,153	-	714,639	(93,797)	42,993	(50,804)
5014	MELROSE MUNICIPAL SCHOOLS	1,276,853	36,903	36,903	321,321	11,872	412,106	7,653	752,952	(97,821)	8,271	(89,550)
17127	MESA VISTA SCHOOLS	1,073,555	11,578	11,578	270,161	9,981	346,492	1,169,541	1,796,175	(82,246)	(248,944)	(331,190)
10141	MESALANDS COMMUNITY COLLEGE	2,323,820	11,939	11,939	584,791	21,606	750,017	19,807	1,376,221	(178,030)	(1,059)	(179,089)
4670	MID-REGION COUNCIL OF GOVERNMENTS	4,724,809	6,559,872	6,559,872	1,189,002	43,929	1,524,940	-	2,757,871	(361,972)	1,413,766	1,051,794
13369	MIDDLE COLLEGE HIGH SCHOOL	420,538	11,216	11,216	105,829	3,910	135,729	8,103	253,571	(32,218)	1,269	(30,949)
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	3,719,344	1,548,134	1,548,134	935,976	34,581	1,200,424	69,103	2,240,084	(284,942)	315,074	30,132
1306	MONTE DEL SOL CHARTER SCHOOL	1,413,357	256,751	256,751	355,672	13,141	456,163	-	824,976	(108,279)	62,373	(45,906)
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	1,145,212	-	-	288,193	10,648	369,619	31,644	700,104	(87,736)	(8,363)	(96,099)
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	884,848	90,059	90,059	222,673	8,227	285,586	-	516,486	(67,789)	(48,090)	(89,090)
30089	MORA INDEPENDENT SCHOOLS	2,912,962	120,646	120,646	733,409	27,083	940,163	28,582	1,728,877	(223,165)	18,318	(204,847)
9324	MORENO VALLEY CHARTER HIGH SCHOOL	314,187	46,367	46,367	79,066	2,921	101,405	40,159	223,551	(24,070)	(803)	(24,873)
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	9,729,112	-	-	2,448,339	90,457	3,140,087	746,587	6,425,470	(745,356)	(171,663)	(917,019)
16356	MOSAIC ACADEMY CHARTER SCHOOL	568,067	29,305	29,305	142,954	5,282	183,344	56,272	387,852	(43,520)	(4,250)	(47,770)
31091	MOSQUERO MUNICIPAL SCHOOLS	526,240	58,972	58,972	132,429	4,893	169,845	72,359	379,526	(40,316)	(6,742)	(47,058)
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	789,197	10,556	10,556	198,602	7,338	254,715	-	460,655	(60,461)	2,525	(57,936)
22067	MOUNTAINAIR PUBLIC SCHOOLS	1,255,777	55,355	55,355	316,017	11,676	405,304	222,834	955,831	(96,206)	(33,145)	(129,351)
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	841,724	-	-	211,821	7,826	271,668	72,099	563,414	(64,485)	(18,470)	(82,955)
2354	NATIVE AMERICAN COMMUNITY ACADEMY	2,232,709	166,653	166,653	561,863	20,759	720,610	-	1,303,232	(171,050)	42,183	(128,867)
2148	NEW MEXICO ACTIVITIES ASSOCIATION	825,836	27,461	27,461	207,822	7,678	266,540	31,114	513,154	(63,268)	(2,446)	(65,714)
1418	NEW MEXICO CONNECTIONS ACADEMY	1,751,863	443,198	443,198	440,858	16,288	565,417	995,325	2,017,888	(134,212)	(95,371)	(229,583)
12102	NEW MEXICO HIGHLANDS UNIVERSITY	17,100,682	-	-	4,303,400	158,994	5,519,273	1,684,260	11,665,927	(1,310,099)	(420,510)	(1,730,609)
2414	NEW MEXICO INTERNATIONAL SCHOOL	758,070	247,143	247,143	190,769	7,048	244,668	64,761	507,246	(58,076)	35,855	(22,221)
6124	NEW MEXICO JUNIOR COLLEGE	9,183,418	-	-	2,311,014	85,383	2,963,963	1,325,055	6,685,415	(703,550)	(308,906)	(1,012,456)
4097	NEW MEXICO MILITARY INSTITUTE	10,269,294	134,949	134,949	2,584,276	95,479	3,314,431	9,904	6,004,090	(786,740)	34,143	(752,597)
1416	NEW MEXICO SCHOOL FOR THE ARTS	1,056,370	188,462	188,462	265,836	9,822	340,945	-	616,603	(80,929)	43,992	(36,937)
1094	NEW MEXICO SCHOOL FOR THE DEAF	7,462,682	158,758	158,758	1,877,990	69,385	2,408,593	-	4,355,968	(571,723)	37,686	(534,037)
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	6,893,318	106,494	106,494	1,734,709	64,091	2,224,830	-	4,023,630	(528,103)	28,003	(500,100)
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	848,533	-	-	213,534	7,889	273,865	371,965	867,253	(65,007)	(81,611)	(146,618)
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	1,882,531	123,010	123,010	473,740	17,503	607,590	20,258	1,119,091	(144,222)	28,770	(115,521)
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	1,127,703	229,972	229,972	283,787	10,485	363,968	-	658,240	(86,394)	55,078	(31,316)
2328	NORTH VALLEY ACADEMY	1,645,512	299,363	299,363	414,094	15,299	531,092	476,121	1,436,606	(126,064)	(63,471)	(189,535)
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	662,744	-	-	166,780	6,162	213,902	290,207	677,051	(50,773)	(66,015)	(116,788)
32110	NORTHERN NEW MEXICO COLLEGE	5,794,149	324,167	324,167	1,458,102	53,871	1,870,071	122,897	3,504,941	(443,895)	60,656	(383,239)
4215	NORTHERN REGIONAL HOUSING AUTHORITY	303,163	42,330	42,330	76,291	2,819	97,846	144,054	321,010	(23,226)	(19,667)	(42,893)
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	1,099,494	108,400	108,400	276,689	10,223	354,864	-	641,776	(84,233)	28,588	(55,645)
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	398,165	162,084	162,084	100,199	3,702	128,509	13,055	245,465	(30,504)	40,757	10,253
2311	NUESTROS VALORES CHARTER SCHOOL	806,058	107,091	107,091	202,845	7,494	260,156	40,965	511,460	(61,753)	19,959	(41,794)
32118	PECOS CONNECTIONS ACADEMY	1,156,236	867,457	867,457	290,968	10,750	373,177	-	674,895	(88,580)	206,601	118,021
12039	PECOS INDEPENDENT SCHOOLS	3,208,992	28,811	28,811	807,545	29,836	1,035,707	27,496	1,900,584	(245,844)	(1,183)	(247,027)
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	576,172	205,689	205,689	144,994	5,357	185,961	-	336,312	(44,141)	51,214	7,073
20060	PENASCO INDEPENDENT SCHOOLS	2,205,473	1,327,785	1,327,785	555,009	20,605	711,820	868,378	2,155,712	(168,963)	169,781	818
1001	POJOAQUE VALLEY SCHOOLS	7,396,537	1,355,643	1,355,643	1,861,344	68,770	2,387,245	1,067,352	5,384,711	(566,655)	134,387	(432,268)
11035	PORTALES MUNICIPAL SCHOOLS	11,937,178	896,738	896,738	3,004,000	110,986	3,852,744	202,243	7,169,973	(914,518)	138,896	(775,622)

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Employer Code	Employer	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense (Income)			
		Net OPEB Liability June 30, 2019 (3)	Changes in Proportion (4)	Total Deferred Outflows of Resources (5)	Differences Between Expected and Actual Experience (6)	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments (7)	Changes of Assumptions (8)	Changes in Proportion (9)	Total Deferred Inflows of Resources (10)	Proportionate Share of Plan OPEB Expense (Income) (11)	Net Amortization of Deferred Amounts from Changes in Proportion (12)	Total Employer OPEB Expense (Income) (13)
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	\$ 1,484,690	\$ -	\$ -	\$ 373,623	\$ 13,804	\$ 479,186	\$ 59,698	\$ 926,311	\$ (113,743)	\$ (13,985)	\$ (127,728)
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	1,155,587	43,777	43,777	290,804	10,744	372,968	49,069	723,585	(88,531)	1,193	(87,338)
20125	QUESTA INDEPENDENT SCHOOLS	1,790,771	-	-	450,649	16,650	577,974	488,476	1,533,749	(137,193)	(108,900)	(246,093)
4170	RATON HOUSING AUTHORITY	245,125	51,770	51,770	61,686	2,279	79,114	34,371	177,450	(18,779)	1,918	(16,861)
9029	RATON PUBLIC SCHOOLS	3,080,269	-	-	775,152	28,639	994,162	1,448,160	3,246,113	(235,982)	(344,134)	(580,116)
2580	RATON PUBLIC SERVICE	639,075	51,106	51,106	160,824	5,942	206,262	-	373,028	(48,960)	12,731	(36,229)
20312	RED RIVER VALLEY CHARTER SCHOOL	369,632	65,274	65,274	93,018	3,437	119,299	31,114	246,868	(28,318)	5,704	(22,614)
26150	REGION IX EDUCATION COOPERATIVE	2,806,612	1,029,227	1,029,227	706,286	26,095	905,839	-	1,638,220	(215,017)	241,234	26,217
5016	REGIONAL EDUCATION COOPERATIVE #6	368,335	81,042	81,042	92,692	3,425	118,881	60,773	275,771	(28,219)	8,688	(19,531)
6150	REGIONAL EDUCATION COOPERATIVE VII	237,343	218,360	218,360	59,728	2,207	76,803	-	138,538	(18,183)	54,716	36,533
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	645,560	34,213	34,213	162,456	6,002	208,355	10,853	387,666	(49,457)	4,455	(45,002)
28085	RESERVE SCHOOL DISTRICT	1,075,825	29,667	29,667	270,732	10,003	347,224	41,866	669,825	(82,420)	(1,048)	(83,468)
3240	RIO ARRIBA COUNTY	6,581,076	-	-	1,656,133	61,188	2,124,053	1,011,932	4,853,306	(504,182)	(242,657)	(746,839)
12326	RIO GALLINAS CHARTER SCHOOL	317,430	-	-	79,881	2,951	102,451	22,075	207,358	(24,319)	(4,950)	(29,269)
29123	RIO RANCHO PUBLIC SCHOOLS	61,395,279	4,320,183	4,320,183	15,450,171	570,825	19,815,427	10,785,164	46,621,587	(4,703,548)	(1,163,049)	(5,866,597)
2318	ROBERT F. KENNEDY CHARTER SCHOOL	1,532,353	51,375	51,375	385,618	14,247	494,569	35,563	929,997	(117,395)	6,147	(111,248)
3250	ROOSEVELT COUNTY	2,403,907	225,036	225,036	604,945	22,350	775,865	131,449	1,534,609	(184,165)	32,163	(152,002)
2313	ROOTS AND WINGS COMMUNITY SCHOOL	215,943	-	-	54,342	2,008	69,696	49,008	175,054	(16,544)	(11,951)	(28,495)
4011	ROSWELL INDEPENDENT SCHOOLS	39,352,224	3,837,696	3,837,696	9,903,018	365,879	12,700,995	1,109,984	24,079,876	(3,014,809)	528,707	(2,486,102)
31092	ROY SCHOOLS	617,675	21,708	21,708	155,438	5,743	199,356	26,560	387,097	(47,321)	111	(47,210)
26081	RUIDOSO MUNICIPAL SCHOOLS	7,337,526	494,572	494,572	1,846,494	68,221	2,368,198	68,426	4,351,339	(562,134)	118,203	(443,931)
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	617,351	178,441	178,441	155,357	5,740	199,251	-	360,348	(47,296)	43,626	(3,670)
10032	SAN JON MUNICIPAL SCHOOLS	907,545	82,128	82,128	228,384	8,438	292,912	69,326	599,060	(69,528)	7,136	(62,392)
32107	SAN JUAN COMMUNICATIONS	1,290,795	84,660	84,660	324,830	12,001	416,606	342,129	1,095,566	(98,889)	(50,977)	(149,866)
3260	SAN JUAN COUNTY	21,498,659	2,180,895	2,180,895	5,410,154	199,884	6,938,727	4,112,300	16,661,065	(1,647,032)	(300,010)	(1,947,042)
4390	SAN JUAN WATER COMMISSION	179,304	15,920	15,920	45,122	1,667	57,871	9,004	113,664	(13,737)	2,338	(11,399)
3270	SAN MIGUEL COUNTY	3,050,115	4,342	4,342	767,564	28,359	984,430	40,515	1,820,868	(233,672)	(7,565)	(241,237)
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	353,420	118,845	118,845	88,939	3,286	114,067	93,343	299,635	(27,076)	521	(26,555)
3280	SANDOVAL COUNTY	13,808,361	2,549,925	2,549,925	3,474,885	128,384	4,456,671	3,818,789	11,878,729	(1,057,871)	(137,551)	(1,195,422)
4260	SANTA FE CIVIC HOUSING AUTHORITY	1,093,658	112,712	112,712	275,220	10,168	352,980	-	638,368	(83,786)	27,300	(56,486)
1003	SANTA FE COMMUNITY COLLEGE	16,021,291	-	-	4,031,771	148,958	5,170,898	2,289,624	11,641,251	(1,227,406)	(584,202)	(1,811,608)
3290	SANTA FE COUNTY	33,838,542	1,661,721	1,661,721	8,515,496	314,615	10,921,445	80,130	19,831,686	(2,592,401)	429,430	(2,162,971)
1002	SANTA FE PUBLIC SCHOOLS	58,048,256	950,758	950,758	14,104,588	521,111	18,089,667	1,244,210	33,959,576	(4,293,907)	(129,560)	(4,423,467)
24072	SANTA ROSA CONSOLIDATED SCHOOLS	3,533,231	153,507	153,507	889,140	32,850	1,140,356	324,167	2,386,513	(270,684)	(54,059)	(324,743)
14366	SCHOOL OF DREAMS ACADEMY	1,747,648	900	900	439,797	16,249	564,056	3,257	1,023,359	(133,889)	(881)	(134,570)
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	264,903	-	-	66,663	2,463	85,498	39,798	194,422	(20,294)	(10,698)	(30,992)
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	547,964	338,136	338,136	137,895	5,095	176,856	-	319,846	(41,980)	76,693	34,713
3300	SIERRA COUNTY	2,167,861	2,344,310	2,344,310	545,544	20,156	699,681	-	1,265,381	(166,082)	625,703	459,621
8026	SILVER CITY CONSOLIDATED SCHOOLS	11,965,387	-	-	3,011,099	111,249	3,861,848	255,945	7,240,141	(916,679)	(64,339)	(981,018)
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	406,596	286,031	286,031	102,320	3,780	131,229	-	237,329	(31,150)	66,813	35,663
25076	SOCORRO CONSOLIDATED SCHOOLS	6,907,261	413,706	413,706	1,738,218	64,220	2,229,330	241,317	4,273,085	(529,171)	24,291	(504,880)
2440	SOLARE COLLEGIATE CHARTER	18,157	25,210	25,210	4,569	169	5,880	-	10,598	(1,391)	5,433	4,042
2309	SOUTH VALLEY ACADEMY	2,550,787	196,092	196,092	641,908	23,716	823,271	50,419	1,539,314	(195,418)	41,847	(153,571)
2396	SOUTH VALLEY PREPARATORY SCHOOL	615,730	88,683	88,683	154,949	5,725	198,728	32,924	392,326	(47,172)	10,263	(36,909)
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	546,667	-	-	137,569	5,083	176,438	89,796	408,886	(41,881)	(20,780)	(62,661)
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	969,474	230,079	230,079	243,969	9,014	312,899	-	565,882	(74,272)	53,211	(21,061)
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	131,641	4,342	4,342	33,128	1,231	42,487	16,656	93,495	(10,085)	(2,423)	(12,508)
2346	SOUTHWEST PRIMARY LEARNING CENTER	603,084	335,529	335,529	151,767	5,607	194,646	-	352,020	(46,203)	84,558	38,355
21150	SOUTHWEST REGIONAL EDUCATION #10	1,444,160	481,138	481,138	363,424	13,427	466,105	-	842,956	(110,638)	117,269	6,631
32098	SOUTHWEST SECONDARY LEARNING CENTER	837,509	126,627	126,627	210,760	7,787	270,307	45,017	533,871	(64,162)	24,338	(39,824)
4520	SPRINGER HOUSING AUTHORITY	94,029	6,126	6,126	23,663	874	30,348	-	54,885	(7,204)	1,358	(5,846)
9030	SPRINGER MUNICIPAL SCHOOLS	947,750	25,325	25,325	238,502	8,812	305,888	98,587	651,789	(72,608)	(14,439)	(87,047)
20265	TAOS ACADEMY CHARTER SCHOOL	934,456	25,325	25,325	235,157	8,688	301,597	11,254	556,696	(71,590)	4,383	(67,207)
20307	TAOS CHARTER SCHOOL	739,589	266,642	266,642	186,118	6,876	238,704	183,219	614,917	(56,661)	32,191	(24,470)
3320	TAOS COUNTY	6,797,344	266,280	266,280	1,710,557	63,199	2,193,854	694,161	4,661,771	(520,751)	(78,023)	(598,774)
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	659,502	158,009	158,009	165,964	6,132	212,855	33,647	418,598	(50,525)	25,009	(25,516)
20435	TAOS INTERNATIONALSCHOOL	665,014	134,588	134,588	167,351	6,183	214,634	196,724	584,892	(50,947)	(6,218)	(57,165)
20062	TAOS MUNICIPAL SCHOOLS	9,745,324	145,855	145,855	2,452,418	90,607	3,145,319	387,481	6,075,825	(72,728)	(746,598)	(819,326)
6020	TATUM MUNICIPAL SCHOOLS	1,864,374	54,021	54,021	469,171	17,334	601,730	141,100	1,229,335	(142,831)	(26,288)	(169,119)
2394	TECH LEADERSHIP HIGH SCHOOL	959,423	418,993	418,993	241,440	8,920	309,655	-	560,015	(73,502)	107,810	34,308
5015	TEXICO MUNICIPAL SCHOOLS	2,604,287	54,471	54,471	655,371	24,213	840,538	150,868	1,670,990	(199,517)	(28,817)	(228,334)
29408	THE ASK ACADEMY	1,567,046	141,119	141,119	394,348	14,570	505,767	-	914,685	(120,053)	32,920	(87,133)
2413	THE GREAT ACADEMY	571,957	-	-	143,934	5,318	184,600	183,779	517,631	(43,818)	(48,228)	(92,046)
1398	THE MASTERS PROGRAM	804,437	86,334	86,334	202,437	7,479	259,633	-	469,549	(61,629)	20,593	(41,036)
2366	THE NEW AMERICA SCHOOL	921,811	-	-	231,974	8,571	297,516	91,570	629,631	(70,621)	(22,935)	(93,556)
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	863,448	96,336	96,336	217,287	8,028	278,679	133,501	637,495	(66,150)	(15,126)	(81,276)

New Mexico Retiree Health Care Authority
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2019

Employer Code	Employer	Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense (Income)		
		Net OPEB Liability June 30, 2019 (3)	Changes in Proportion (4)	Total Deferred Outflows of Resources (5)	Differences Between Expected and Actual Experience (6)	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments (7)	Changes of Assumptions (8)	Changes in Proportion (9)	Total Deferred Inflows of Resources (10)	Proportionate Share of Plan OPEB Expense (Income) (11)	Net Amortization of Deferred Amounts from Changes in Proportion (12)	Total Employer OPEB Expense (Income) (13)
2370	TIERRA ADENTRO OF NEW MEXICO	\$ 1,175,690	\$ 70,677	\$ 70,677	\$ 295,863	\$ 10,931	\$ 379,456	\$ 143,270	\$ 829,520	\$ (90,071)	\$ (23,282)	\$ (113,353)
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	1,250,265	-	-	314,630	11,624	403,525	107,619	837,398	(95,784)	(27,706)	(123,490)
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	162,119	4,052	4,052	40,797	1,507	52,324	14,833	109,461	(12,420)	(3,115)	(15,535)
3330	TORRANCE COUNTY	2,739,494	137,302	137,302	689,396	25,471	884,176	98,770	1,697,813	(209,875)	3,040	(206,835)
2080	TOWN OF BERNALILLO	3,416,181	425,229	425,229	859,685	31,762	1,102,578	-	1,994,025	(261,717)	95,809	(165,908)
4290	TOWN OF EDGEWOOD	1,113,436	286,211	286,211	280,197	10,352	359,363	-	649,912	(85,301)	67,893	(17,408)
2270	TOWN OF ELIDA	105,053	17,430	17,430	26,437	977	33,906	-	61,320	(8,048)	4,373	(3,675)
2300	TOWN OF ESTANCIA	314,512	-	-	79,147	2,924	101,509	131,320	314,900	(24,095)	(30,983)	(55,078)
2720	TOWN OF SILVER CITY	4,644,722	50,651	50,651	1,168,848	43,184	1,499,092	36,914	2,748,038	(355,836)	5,660	(350,176)
2750	TOWN OF SPRINGER	301,218	-	-	75,802	2,801	97,219	33,258	209,080	(23,077)	(7,572)	(30,649)
2770	TOWN OF TAOS	3,997,217	134,226	134,226	1,005,903	37,164	1,290,108	338,527	2,671,702	(306,230)	(36,876)	(343,106)
32106	TOWN OF TATUM	463,662	254,956	254,956	116,681	4,311	149,648	-	270,640	(35,522)	61,003	25,481
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	485,386	29,711	122,148	4,513	156,659	1,810	285,130	1,810	(37,186)	5,917	(31,269)
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	6,049,325	267,401	267,401	1,522,317	56,244	1,952,429	519,898	4,050,888	(463,444)	(82,127)	(545,571)
10033	TUCUMCARI PUBLIC SCHOOLS	4,274,765	-	-	1,075,748	39,745	1,379,688	124,449	2,619,630	(327,494)	(27,071)	(354,565)
15049	TULAROSA MUNICIPAL SCHOOLS	4,351,934	-	-	1,095,168	40,462	1,404,594	209,998	2,750,222	(333,406)	(55,131)	(388,537)
1315	TURQUOISE TRAIL CHARTER SCHOOL	2,095,880	549,046	549,046	527,430	19,487	676,449	-	1,223,366	(160,567)	123,766	(36,801)
3340	UNION COUNTY	1,168,557	31,962	31,962	294,068	10,865	377,154	37,265	719,352	(89,524)	(3,130)	(92,654)
3350	VALENCIA COUNTY	6,780,159	99,493	99,493	1,706,232	63,039	2,188,308	1,041,692	4,999,271	(519,434)	(197,757)	(717,191)
24073	VAUGHN MUNICIPAL SCHOOLS	721,756	41,415	181,630	6,711	232,948	67,655	488,944	55,294	(55,294)	(9,261)	(64,555)
2100	VILLAGE OF BOSQUE FARMS	935,105	36,541	36,541	235,320	8,694	301,807	59,422	605,243	(71,639)	(2,983)	(74,622)
2130	VILLAGE OF CHAMA	321,969	54,993	54,993	81,024	2,994	103,916	56,272	244,206	(24,666)	2,955	(22,011)
32099	VILLAGE OF FT SUMNER	368,011	-	-	92,610	3,422	118,776	31,965	246,773	(28,194)	(7,968)	(36,162)
32100	VILLAGE OF HATCH	701,329	107,660	107,660	176,490	6,521	226,355	-	409,366	(53,729)	28,197	(25,532)
32101	VILLAGE OF JEMEZ SPRINGS	216,916	25,210	25,210	54,587	2,017	70,010	24,963	151,577	(16,618)	(1,278)	(17,896)
32102	VILLAGE OF LOGAN	404,326	36,013	36,013	101,749	3,759	130,497	54,993	290,998	(30,976)	(7,022)	(37,998)
2880	VILLAGE OF MELROSE	116,726	19,899	19,899	29,374	1,085	37,674	23,409	91,542	(8,942)	304	(8,638)
2490	VILLAGE OF MILAN	1,052,804	87,488	87,488	264,939	9,788	339,794	-	614,521	(80,656)	19,607	(61,049)
2530	VILLAGE OF PECOS	257,121	61,673	61,673	64,705	2,391	82,986	10,492	160,574	(19,698)	10,471	(9,227)
2560	VILLAGE OF QUESTA	393,950	70,226	70,226	99,138	3,663	127,148	47,034	276,983	(30,181)	2,492	(27,689)
2610	VILLAGE OF RESERVE	122,562	18,402	18,402	30,843	1,140	39,557	-	71,540	(9,390)	4,370	(5,020)
2800	VILLAGE OF TUERAS	214,322	53,183	53,183	53,934	1,993	69,173	12,605	137,705	(16,419)	11,580	(4,839)
20317	VISTA GRANDE CHARTER HIGH SCHOOL	496,734	18,007	18,007	125,003	4,618	160,322	7,959	297,902	(38,055)	1,741	(36,314)
30090	WAGON MOUND PUBLIC SCHOOLS	853,397	4,342	4,342	214,758	7,934	275,435	116,144	614,271	(65,379)	(23,864)	(89,243)
29330	WALATOWA CHARTER HIGH SCHOOL	415,674	57,594	57,594	104,605	3,865	134,160	-	242,630	(31,845)	14,186	(17,659)
12038	WEST LAS VEGAS PUBLIC SCHOOLS	7,187,403	370,090	370,090	1,808,716	66,825	2,319,746	-	4,195,287	(550,633)	86,625	(464,008)
8099	WESTERN NEW MEXICO UNIVERSITY	13,048,669	-	-	3,283,708	121,320	4,211,479	1,414,037	9,030,544	(999,670)	(365,049)	(1,364,719)
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	257,770	42,509	42,509	64,868	2,397	83,196	-	150,461	(19,748)	9,316	(10,432)
13142	ZUNI PUBLIC SCHOOLS	7,660,143	187,271	187,271	1,927,681	71,220	2,472,324	316,931	4,788,156	(586,850)	(44,837)	(631,687)
2403	STUDENT ATHLETE HEADQUARTERS ACADEMY *	-	273,878	273,878	-	-	-	340,778	340,778	-	179	179
16358	NEW MEXICO VIRTUAL ACADEMY *	-	5,427	5,427	-	-	-	877,830	877,830	-	(187,729)	(187,729)
2357	LA RESOLANA LEADERSHIP ACADEMY *	-	-	-	-	-	-	457,323	457,323	-	(101,126)	(101,126)
16357	CARINOS CHARTER SCHOOL *	-	-	-	-	-	-	767,041	767,041	-	(177,304)	(177,304)
7339	ANTHONY CHARTER SCHOOL *	-	-	-	-	-	-	577,983	577,983	-	(126,242)	(126,242)
2344	ACADEMY OF TRADES AND TECHNOLOGY *	-	-	-	-	-	-	939,460	939,460	-	(207,195)	(207,195)
2418	SAGE MONTESSORI CHARTER SCHOOL **	-	-	-	-	-	-	470,333	470,333	-	(126,433)	(126,433)
2345	SOUTHWEST INTERMEDIATE LEARNING CENTER **	-	-	-	-	-	-	404,124	404,124	-	(108,636)	(108,636)
13430	UPLIFT COMMUNITY SCHOOL **	-	-	-	-	-	-	701,880	701,880	-	(188,678)	(188,678)
		\$ 3,242,388,746	\$ 129,260,535	\$ 129,260,535	\$ 815,949,701	\$ 30,146,217	\$ 1,046,486,301	\$ 129,260,535	\$ 2,021,842,754	\$ (248,402,320)	\$ -	\$ (248,402,320)

* Zero Share in 2019

** Zero Share in 2018

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 Fund has 305 participating employers and 154,177 current members, including active employees, terminated eligible members, retirees, and surviving spouses. As of June 30, 2019, membership in the plan consists of the following:

Plan membership	
Current retirees and surviving spouses	52,179
Inactive and eligible for deferred benefit	10,916
Current active members	91,082
	<u>154,177</u>
Active membership	
State general	17,097
State police and corrections	1,830
Municipal general	17,538
Municipal police	3,159
Municipal fire	1,966
Educational Retirement Board	49,492
	<u>91,082</u>

The Authority is a separate legal trust 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 Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer (collectively, the Schedules) presents amounts that are elements of the financial statements of the Authority or of the participating employers. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of the Plan or its participating employers. The accompanying Schedules were prepared in accordance with accounting principles generally accepted in the United States of America. Such preparation requires management of the Authority to make several estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

Note 3 – Allocation Methodology

Participating employers are required to recognize their proportionate share of the collective net OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources and collective OPEB expense. The employer allocation percentages presented in the Schedule of Employer Allocations and applied to amounts presented in the Schedule of OPEB Amounts by Employer are based on the ratio of each employer's contribution to the Authority's total employer contributions during the measurement period from July 1, 2018 through June 30, 2019.

New Mexico Retiree Health Care Authority

Notes to the Schedules

Note 4 – Net OPEB Liability

The actuarial measurement of the net OPEB liability and other OPEB amounts was performed by the Authority's independent actuary as of June 30, 2019. 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, 2019 are as follows:

	<u>June 30, 2019</u>
Total OPEB liability	\$ 3,999,137,737
Plan fiduciary net position	<u>756,748,991</u>
Net OPEB liability	<u>\$ 3,242,388,746</u>

Plan fiduciary net position as a percentage of the total OPEB liability (funded status)	18.92%
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Actuarial Valuation

The total OPEB liability as of June 30, 2019 was determined by an actuarial valuation as of June 30, 2019. The mortality, retirement, disability, turnover and salary increase assumptions for PERA members are based on the PERA actuarial valuation as of June 30, 2018 and for ERB members are based on the ERB actuarial valuation as of June 30, 2018. The following actuarial assumptions were applied to the actuary's measurement:

Valuation date	June 30, 2019
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; 2.50% for PERA members
Projected payroll increases	3.25% to 13.50%, based on years of service, including inflation
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 years 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-2014 Combined Healthy Mortality

New Mexico Retiree Health Care Authority

Notes to the Schedules

Note 4 – Net OPEB Liability (continued)

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.

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%	2.1%
U.S. equity - large cap	20%	7.1%
Non U.S. - emerging markets	15%	10.2%
Non U.S. - developed equities	12%	7.8%
Private equity	10%	11.8%
Credit and structured finance	10%	5.3%
Real estate	5%	4.9%
Absolute return	5%	4.1%
U.S. equity - small/mid cap	3%	7.1%

Discount Rate

The discount rate used to measure the total OPEB liability is 4.16% as of June 30, 2019. 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, 2039. The 7.25% discount rate, which includes the assumed inflation rate of 2.50%, was used to calculate the net OPEB liability through 2039. Beyond 2039, the index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher (3.50%) was applied. Thus 4.16% is the blended discount rate.

New Mexico Retiree Health Care Authority

Notes to the Schedules

Note 4 – Net OPEB Liability (continued)

Sensitivity of the Net OPEB Liability

The following presents the net OPEB liability, calculated using the discount rate of 4.16%, 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 (3.16%)	Current Discount (4.16%)	1% Increase (5.16%)
<u>\$ 3,966,222,871</u>	<u>\$ 3,242,388,746</u>	<u>\$ 2,673,387,007</u>

The following presents the Net OPEB liability, calculated using the current health trend rates as of June 30, 2019, 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
<u>\$ 2,699,497,654</u>	<u>\$ 3,242,388,746</u>	<u>\$ 3,677,049,973</u>

Note 5 – Financial Information

OPEB Expense (Income)

The components of allocable OPEB expense (income) for the measurement year ended June 30, 2019 are as follows:

Service cost	\$ 156,597,766
Interest on the total OPEB liability	208,644,150
Current period benefit changes	14,004,267
Expensed portion of current-period difference between expected and actual experience in the total OPEB liability	(133,722,946)
Expensed portion of current-period changes of assumptions or other inputs	(94,939,137)
Actual member contributions	(44,258,184)
Projected earnings on plan investments	(49,761,890)
Expensed portion of current-period differences between actual and projected earnings on plan investments	1,619,679
Administrative expense and other changes in fiduciary net position	(21,120,060)
Recognition of beginning of year deferred inflows of resources as OPEB income	<u>(285,465,965)</u>
Net OPEB income	<u><u>\$ (248,402,320)</u></u>

New Mexico Retiree Health Care Authority

Notes to the Schedules

Note 5 – Financial Information (continued)

Deferred Inflows of Resources

The following presents a summary of changes in the deferred inflows of resources for the measurement year ended June 30, 2019:

Deferred Inflows of Resources	Year of Deferral	Remaining Amortization Period	Beginning Balance	Current Year Changes	Amortization	Ending Balance
Difference between expected and actual experience in the total OPEB liability	2017	3.76	\$ 137,367,631	\$ -	\$ (36,533,944)	\$ 100,833,687
	2018	4.72	120,082,822	-	(25,441,276)	94,641,546
	2019	5.64	-	754,197,414	(133,722,946)	620,474,468
Changes of assumptions or other inputs	2017	3.76	625,854,611	-	(166,450,695)	459,403,916
	2018	4.72	185,963,929	-	(39,399,137)	146,564,792
	2019	5.64	-	535,456,730	(94,939,137)	440,517,593
Differences between actual and projected earnings on plan investments	2017	3	48,893,425	-	(16,297,808)	32,595,617
	2018	4	5,372,420	-	(1,343,105)	4,029,315
	2019	5	-	(8,098,394)	1,619,679	(6,478,715)
Total deferred inflows of resources			\$ 1,123,534,838	\$ 1,281,555,750	\$ (512,508,369)	\$ 1,892,582,219

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

Year	Amount
2020	\$ (512,508,369)
2021	(512,508,369)
2022	(447,494,248)
2023	(273,727,503)
2024	(146,343,730)
Total	\$ (1,892,582,219)

Note 6 – Subsequent Event

During March 2020, the World Health Organization declared the novel coronavirus outbreak a public health emergency. The Authority's investment portfolio could be adversely affected to the extent that coronavirus or any other epidemic harms the global economy. A reduction in economic output or a recession in the U.S. economy, both of which appear probable as a result of the pandemic, may also result in a decreased valuation of many of the Authority's investments. Further, the assumptions used by the actuary to calculate the total OPEB liability might not reflect the current circumstances of the Authority's retirees or members. The overall impact to the Authority's net position and total OPEB liability is not yet known.

New Mexico Retiree Health Care Authority

Notes to the Schedules

Note 7 – 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 measurement year ended June 30, 2019. 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, 2019

Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year Ending 2020	Fiscal Year Ending 2021	Fiscal Year Ending 2022	Fiscal Year Ending 2023	Fiscal Year Ending 2024
		(14)	(15)	(16)	(17)	(18)
1341	STATE OF NEW MEXICO	\$ (123,142,546)	\$ (123,142,546)	\$ (107,390,057)	\$ (65,309,518)	\$ (34,846,036)
2308	21ST CENTURY PUBLIC ACADEMY	(124,887)	(124,887)	(104,850)	(49,550)	(19,956)
2340	ABQ CHARTER ACADEMY	(212,649)	(212,649)	(186,214)	(116,322)	(63,971)
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	(206,108)	(206,108)	(178,724)	(101,176)	(45,433)
2390	ACE LEADERSHIP	(245,384)	(245,384)	(223,825)	(160,215)	(83,111)
15046	ALAMOGORDO PUBLIC SCHOOLS	(3,522,814)	(3,522,814)	(3,091,159)	(1,909,156)	(983,804)
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	(4,190,189)	(4,190,189)	(3,691,869)	(2,330,924)	(1,222,904)
2435	ALBUQUERQUE COLLEGIATE	31,900	31,900	36,432	48,543	33,080
4560	ALBUQUERQUE HOUSING AUTHORITY	(391,084)	(391,084)	(352,147)	(233,754)	(108,760)
2341	ALBUQUERQUE INSTITUTE FOR MATHEMATICS AND SCIENCE	(223,538)	(223,538)	(197,577)	(120,022)	(51,853)
4580	ALBUQUERQUE METROPOLITAN ARROYO FLOOD CONTROL AUTHORITY	153,508	153,508	175,313	233,595	159,172
2003	ALBUQUERQUE PUBLIC SCHOOLS	(57,924,119)	(57,924,119)	(50,644,196)	(30,637,896)	(15,475,439)
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	(128,553)	(128,553)	(94,342)	(10,123)	(3,179)
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	(221,966)	(221,966)	(204,601)	(148,382)	(71,127)
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	(110,472)	(110,472)	(94,921)	(52,512)	(25,319)
8347	ALDO LEOPOLD CHARTER SCHOOL	(145,194)	(145,194)	(124,975)	(74,528)	(44,641)
2356	ALICE KING COMMUNITY SCHOOL	(198,599)	(198,599)	(162,575)	(66,943)	(27,936)
7335	ALMA D' ARTE CHARTER HIGH	(107,207)	(107,207)	(91,610)	(53,000)	(32,065)
575	ALTURA PREP	43,481	43,481	49,657	66,165	45,083
2303	AMY BIEHL CHARTER SCHOOL	(292,363)	(292,363)	(260,864)	(175,938)	(97,420)
20316	ANANSI CHARTER SCHOOL	(104,711)	(104,711)	(91,058)	(55,194)	(30,296)
23121	ANIMAS PUBLIC SCHOOLS	(192,348)	(192,348)	(171,777)	(114,890)	(61,265)
3004	ARTESIA PUBLIC SCHOOLS	(2,497,033)	(2,497,033)	(2,178,484)	(1,342,382)	(742,995)
16050	AZTEC MUNICIPAL SCHOOLS	(1,860,278)	(1,860,278)	(1,647,838)	(1,045,701)	(518,490)
14043	BELEN CONSOLIDATED SCHOOLS	(2,405,164)	(2,405,164)	(2,066,584)	(1,037,353)	(309,164)
3010	BERNALILLO COUNTY	(14,395,601)	(14,395,601)	(12,469,610)	(7,358,562)	(3,915,388)
29086	BERNALILLO PUBLIC SCHOOLS	(2,371,599)	(2,371,599)	(2,080,941)	(1,248,908)	(579,560)
16051	BLOOMFIELD MUNICIPAL SCHOOLS	(1,847,908)	(1,847,908)	(1,608,338)	(977,121)	(534,048)
26077	CAPITAN MUNICIPAL SCHOOLS	(337,557)	(337,557)	(290,975)	(173,822)	(102,683)
3005	CARLSBAD MUNICIPAL SCHOOLS	(4,618,703)	(4,618,703)	(4,031,879)	(2,482,534)	(1,359,908)
26078	CARRIZO MUNICIPAL SCHOOLS	(152,150)	(152,150)	(132,477)	(82,729)	(48,876)
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	(4,873,912)	(4,873,912)	(4,285,105)	(2,637,189)	(1,304,512)
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	(9,328,635)	(9,328,635)	(8,285,451)	(5,760,690)	(3,657,560)
2150	CENTRAL REGION EDUCATION COOPERATIVE	(263,379)	(263,379)	(226,503)	(134,122)	(79,653)
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	(97,446)	(97,446)	(81,589)	(39,399)	(18,492)
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	(407,000)	(407,000)	(362,296)	(234,344)	(116,210)
3030	CHAVES COUNTY	(1,260,355)	(1,260,355)	(1,110,009)	(698,264)	(363,877)
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	(50,699)	(50,699)	(17,438)	49,459	10,195
3040	CIBOLA COUNTY	(805,607)	(805,607)	(752,945)	(526,305)	(172,122)
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	(244,911)	(244,911)	(214,160)	(123,990)	(52,579)
9027	CIMARRON MUNICIPAL SCHOOLS	(283,192)	(283,192)	(237,610)	(134,380)	(96,393)
2010	CITY OF ALAMOGORDO	(1,414,355)	(1,414,355)	(1,228,967)	(767,865)	(465,794)
2020	CITY OF ALBUQUERQUE	(36,945,255)	(36,945,255)	(32,374,417)	(19,884,121)	(10,247,885)
2040	CITY OF AZTEC	(487,050)	(487,050)	(425,111)	(254,496)	(127,064)
2060	CITY OF BELEN	(438,064)	(438,064)	(383,198)	(233,371)	(119,773)
2090	CITY OF BLOOMFIELD	(736,638)	(736,638)	(685,666)	(480,645)	(171,796)
2110	CITY OF CARLSBAD	(3,098,380)	(3,098,380)	(2,680,021)	(1,583,142)	(862,666)
2180	CITY OF CLOVIS	(1,558,194)	(1,558,194)	(1,359,830)	(850,756)	(491,215)
2210	CITY OF DEMING	(825,504)	(825,504)	(731,370)	(467,873)	(238,096)
2290	CITY OF ESPANOLA	(695,474)	(695,474)	(609,954)	(395,244)	(237,827)
2310	CITY OF FARMINGTON	(5,425,204)	(5,425,204)	(4,714,216)	(2,619,187)	(1,040,389)
2330	CITY OF GALLUP	(1,940,754)	(1,940,754)	(1,717,703)	(1,283,656)	(989,375)
2380	CITY OF JAL	(76,773)	(76,773)	(56,040)	(3,786)	1,578
2400	CITY OF LAS CRUCES	(7,803,238)	(7,803,238)	(6,684,436)	(3,598,078)	(1,648,332)
2410	CITY OF LAS VEGAS	(1,306,099)	(1,306,099)	(1,189,022)	(871,062)	(497,250)
2500	CITY OF MORIARTY	(148,008)	(148,008)	(128,946)	(92,270)	(74,078)
2550	CITY OF PORTALES	(702,053)	(702,053)	(620,031)	(403,449)	(226,164)
2570	CITY OF RATON	(462,292)	(462,292)	(409,845)	(263,922)	(136,183)
2620	CITY OF RIO RANCHO	(4,074,908)	(4,074,908)	(3,614,758)	(2,284,953)	(1,093,772)
2630	CITY OF ROSWELL	(2,625,547)	(2,625,547)	(2,242,724)	(1,287,203)	(765,349)
2690	CITY OF SANTA FE	(8,090,921)	(8,090,921)	(7,067,632)	(4,528,426)	(2,766,462)
2710	CITY OF SANTA ROSA	(189,430)	(189,430)	(168,093)	(113,674)	(67,591)
2730	CITY OF SOCORRO	(608,797)	(608,797)	(541,234)	(356,325)	(190,950)
2950	CITY OF SUNLAND PARK	(292,483)	(292,483)	(233,463)	(117,956)	(118,820)
2760	CITY OF T OR C	(419,656)	(419,656)	(371,266)	(245,309)	(141,088)
2780	CITY OF TEXICO	(34,265)	(34,265)	(29,045)	(15,252)	(7,716)
2810	CITY OF TUCUMCARI	(396,940)	(396,940)	(346,112)	(249,773)	(202,332)
18056	CLAYTON MUNICIPAL SCHOOLS	(238,222)	(238,222)	(193,428)	(121,115)	(135,664)
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	(275,310)	(275,310)	(243,102)	(160,152)	(93,361)
5012	CLOVIS MUNICIPAL SCHOOLS	(4,812,099)	(4,812,099)	(4,187,554)	(2,599,257)	(1,519,701)
8024	COBRE CONSOLIDATED SCHOOLS	(741,985)	(741,985)	(587,031)	(201,820)	(108,064)

New Mexico Retiree Health Care Authority
Schedule of Deferred OPEB Amortization by Employer
As of and for the year ended June 30, 2019

Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year Ending 2020	Fiscal Year Ending 2021	Fiscal Year Ending 2022	Fiscal Year Ending 2023	Fiscal Year Ending 2024
		(14)	(15)	(16)	(17)	(18)
3050	COLFAX COUNTY	\$ (323,491)	\$ (323,491)	\$ (276,147)	\$ (143,590)	\$ (60,990)
2421	CORAL COMMUNITY CHARTER SCHOOL	(157,664)	(157,664)	(140,858)	(89,868)	(40,065)
26079	CORONA PUBLIC SCHOOLS	(136,122)	(136,122)	(121,364)	(82,955)	(48,246)
2363	CORRALES INTERNATIONAL SCHOOL	(150,149)	(150,149)	(131,276)	(79,795)	(40,991)
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	(378,782)	(378,782)	(334,884)	(212,874)	(109,057)
25319	COTTONWOOD VALLEY CHARTER SCHOOL	(96,412)	(96,412)	(83,084)	(49,316)	(28,700)
29087	CUBA INDEPENDENT SCHOOLS	(525,805)	(525,805)	(449,062)	(243,129)	(120,212)
3060	CURRY COUNTY	(729,372)	(729,372)	(644,873)	(429,214)	(253,971)
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	(125,064)	(125,064)	(111,197)	(70,811)	(33,698)
19059	DEMING PUBLIC SCHOOLS	(3,391,105)	(3,391,105)	(2,957,766)	(1,741,883)	(827,646)
18057	DES MOINES MUNICIPAL SCHOOLS	(126,952)	(126,952)	(109,970)	(67,608)	(40,708)
4008	DEXTER CONSOLIDATED SCHOOLS	(782,094)	(782,094)	(705,695)	(471,330)	(218,104)
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	(216,869)	(216,869)	(195,096)	(123,613)	(47,581)
11117	DORA CONSOLIDATED SCHOOLS	(227,747)	(227,747)	(200,408)	(125,816)	(65,885)
16359	DREAM DINE' CHARTER SCHOOL	(24,577)	(24,577)	(20,975)	(15,079)	(14,192)
17115	DULCE INDEPENDENT SCHOOLS	(578,333)	(578,333)	(492,735)	(274,958)	(156,101)
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	(13,451)	(13,451)	(9,511)	(4,265)	(9,677)
2304	EAST MOUNTAIN HIGH SCHOOL	(226,796)	(226,796)	(197,669)	(119,221)	(62,395)
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	(4,077,128)	(4,077,128)	(3,666,577)	(2,617,122)	(1,571,570)
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	(1,247,469)	(1,247,469)	(1,096,863)	(695,069)	(379,239)
3100	EDDY COUNTY	(1,989,977)	(1,989,977)	(1,711,476)	(985,710)	(537,915)
2323	EL CAMINO REAL ACADEMY	(215,255)	(215,255)	(190,414)	(121,484)	(62,562)
11034	ELIDA MUNICIPAL SCHOOLS	(113,702)	(113,702)	(94,067)	(34,700)	(2,158)
17054	ESPANOLA PUBLIC SCHOOLS	(1,337,237)	(1,337,237)	(1,028,635)	(520,388)	(717,128)
22065	ESTANCIA MUNICIPAL SCHOOLS	(507,947)	(507,947)	(445,150)	(275,867)	(146,322)
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	(152,202)	(152,202)	(120,943)	(38,157)	(11,809)
6016	EUNICE PUBLIC SCHOOLS	(483,931)	(483,931)	(419,580)	(243,990)	(121,690)
2432	EXPLORE ACADEMY	(101,447)	(101,447)	(71,306)	5,356	10,393
16052	FARMINGTON MUNICIPAL SCHOOLS	(6,539,085)	(6,539,085)	(5,721,734)	(3,478,418)	(1,766,923)
11118	FLOYD MUNICIPAL SCHOOLS	(196,994)	(196,994)	(170,391)	(100,865)	(55,354)
27083	FT SUMNER MUNICIPAL SCHOOLS	(275,414)	(275,414)	(241,080)	(148,878)	(79,330)
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	(9,486,031)	(9,486,031)	(8,362,275)	(5,157,971)	(2,472,147)
4140	GALLUP HOUSING AUTHORITY	(64,072)	(64,072)	(57,128)	(35,958)	(15,630)
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	(8,027,875)	(8,027,875)	(6,916,296)	(4,046,704)	(2,263,614)
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	(154,217)	(154,217)	(139,238)	(94,271)	(45,575)
2362	GORDON BERNELL CHARTER SCHOOL	(171,126)	(171,126)	(141,993)	(78,261)	(60,426)
5013	GRADY MUNICIPAL SCHOOLS	(146,539)	(146,539)	(128,270)	(79,307)	(42,425)
3110	GRANT COUNTY	(905,604)	(905,604)	(805,092)	(520,244)	(261,702)
14044	GRANTS-CIBOLA COUNTY SCHOOLS	(2,509,310)	(2,509,310)	(2,209,640)	(1,384,027)	(712,231)
4009	HAGERMAN MUNICIPAL SCHOOLS	(372,009)	(372,009)	(327,877)	(214,551)	(125,355)
7022	HATCH VALLEY MUNICIPAL SCHOOLS	(842,834)	(842,834)	(736,230)	(445,669)	(228,662)
2430	HEALTH LEADERSHIP HIGH SCHOOL	(140,088)	(140,088)	(119,420)	(68,698)	(42,237)
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	(610,520)	(610,520)	(592,680)	(430,844)	(79,961)
6017	HOBBS MUNICIPAL SCHOOLS	(6,384,473)	(6,384,473)	(5,646,660)	(3,426,150)	(1,456,438)
26080	HONDO VALLEY PUBLIC SCHOOLS	(157,168)	(157,168)	(136,084)	(81,421)	(45,537)
2327	HORIZON ACADEMY WEST	(216,483)	(216,483)	(187,110)	(112,167)	(64,627)
10119	HOUSE MUNICIPAL SCHOOLS	(165,706)	(165,706)	(149,238)	(95,172)	(37,070)
573	HOZHO ACADEMY	61,559	61,559	70,303	93,675	63,830
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	(181,876)	(181,876)	(157,937)	(109,534)	(85,115)
7420	J. PAUL TAYLOR ACADEMY	(61,266)	(61,266)	(46,761)	(19,785)	(25,631)
6018	JAL PUBLIC SCHOOLS	(327,871)	(327,871)	(283,564)	(171,949)	(101,596)
3321	JEFFERSON MONTESSORI ACADEMY	(153,568)	(153,568)	(135,598)	(78,990)	(28,468)
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	(299,192)	(299,192)	(272,971)	(187,557)	(83,173)
29088	JEMEZ VALLEY PUBLIC SCHOOLS	(298,851)	(298,851)	(259,843)	(157,816)	(87,371)
7337	LA ACADEMIA DE DOLORES HUERTA	(126,392)	(126,392)	(114,176)	(79,618)	(42,403)
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	(277,048)	(277,048)	(239,398)	(144,624)	(85,492)
2343	LA PROMESA EARLY LEARNING CENTER	(263,675)	(263,675)	(233,508)	(134,417)	(42,260)
17425	LA TIERRA MONTESSORI SCHOOL	(78,250)	(78,250)	(71,488)	(51,728)	(27,327)
4010	LAKE ARTHUR SCHOOLS	(113,928)	(113,928)	(98,825)	(56,853)	(27,040)
7023	LAS CRUCES SCHOOL DISTRICT #2	(15,280,822)	(15,280,822)	(13,269,259)	(7,970,757)	(4,337,126)
7338	LAS MONTANAS CHARTER HIGH SCHOOL	(76,722)	(76,722)	(58,635)	(19,468)	(19,537)
12037	LAS VEGAS CITY SCHOOLS	(872,178)	(872,178)	(741,213)	(496,127)	(432,142)
3150	LEA COUNTY	(1,567,211)	(1,567,211)	(1,303,949)	(611,211)	(292,313)
3160	LINCOLN COUNTY	(499,497)	(499,497)	(431,740)	(251,075)	(131,344)
17334	LINDRITH AREA HERITAGE SCHOOL	(20,587)	(20,587)	(18,344)	(12,976)	(8,338)
10120	LOGAN MUNICIPAL SCHOOLS	(249,412)	(249,412)	(218,211)	(138,743)	(81,405)
23070	LORDSBURG MUNICIPAL SCHOOLS	(347,106)	(347,106)	(297,410)	(167,551)	(90,073)
3170	LOS ALAMOS COUNTY	(5,261,564)	(5,261,564)	(4,633,976)	(3,043,047)	(1,811,427)
32093	LOS ALAMOS PUBLIC SCHOOLS	(2,707,584)	(2,707,584)	(2,322,577)	(1,315,767)	(707,862)
14045	LOS LUNAS CONSOLIDATED SCHOOLS	(4,711,802)	(4,711,802)	(4,048,775)	(2,330,094)	(1,285,052)
2322	LOS PUENTES CHARTER SCHOOL	(144,179)	(144,179)	(125,696)	(73,300)	(33,783)

New Mexico Retiree Health Care Authority
Schedule of Deferred OPEB Amortization by Employer
As of and for the year ended June 30, 2019

Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year Ending 2020	Fiscal Year Ending 2021	Fiscal Year Ending 2022	Fiscal Year Ending 2023	Fiscal Year Ending 2024
		(14)	(15)	(16)	(17)	(18)
3006	LOVING MUNICIPAL SCHOOLS	\$ (480,022)	\$ (480,022)	\$ (434,168)	\$ (290,126)	\$ (129,979)
6019	LOVINGTON MUNICIPAL SCHOOLS	(2,217,195)	(2,217,195)	(1,937,615)	(1,172,258)	(596,411)
12128	LUNA COMMUNITY COLLEGE	(628,591)	(628,591)	(539,476)	(298,487)	(146,886)
3180	LUNA COUNTY	(1,060,838)	(1,060,838)	(939,625)	(609,775)	(326,800)
25075	MAGDALENA MUNICIPAL SCHOOLS	(395,604)	(395,604)	(348,794)	(199,716)	(67,616)
9028	MAXWELL MUNICIPAL SCHOOLS	(158,582)	(158,582)	(139,155)	(85,902)	(44,162)
17424	MCCURDY CHARTER SCHOOL	(269,166)	(269,166)	(238,935)	(147,347)	(63,144)
3200	MCKINLEY COUNTY	(1,451,075)	(1,451,075)	(1,305,021)	(844,068)	(359,249)
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	(150,530)	(150,530)	(125,981)	(61,838)	(31,107)
5014	MELROSE MUNICIPAL SCHOOLS	(193,555)	(193,555)	(167,952)	(102,300)	(58,687)
17127	MESA VISTA SCHOOLS	(418,636)	(418,636)	(397,109)	(340,445)	(209,771)
10141	MESALANDS COMMUNITY COLLEGE	(368,374)	(368,374)	(321,778)	(198,141)	(107,615)
4570	MID-REGION COUNCIL OF GOVERNMENTS	666,939	666,939	761,677	1,014,890	691,556
13369	MIDDLE COLLEGE HIGH SCHOOL	(65,203)	(65,203)	(56,771)	(35,077)	(20,101)
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	(272,824)	(272,824)	(198,247)	6,282	45,663
1306	MONTE DEL SOL CHARTER SCHOOL	(161,029)	(161,029)	(132,690)	(66,887)	(46,590)
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	(189,381)	(189,381)	(166,418)	(102,863)	(52,061)
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	(120,165)	(120,165)	(102,422)	(55,410)	(28,265)
30089	MORA INDEPENDENT SCHOOLS	(442,120)	(442,120)	(383,711)	(225,449)	(114,831)
9324	MORENO VALLEY CHARTER HIGH SCHOOL	(50,465)	(50,465)	(44,165)	(24,302)	(7,787)
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	(1,709,496)	(1,709,496)	(1,514,414)	(977,815)	(514,249)
16356	MOSAIC ACADEMY CHARTER SCHOOL	(94,041)	(94,041)	(82,651)	(54,414)	(33,400)
31091	MOSQUERO MUNICIPAL SCHOOLS	(89,922)	(89,922)	(79,370)	(45,723)	(15,617)
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	(122,220)	(122,220)	(106,395)	(64,452)	(34,812)
22067	MOUNTAINAIR PUBLIC SCHOOLS	(231,639)	(231,639)	(206,460)	(143,325)	(87,413)
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	(151,517)	(151,517)	(134,640)	(85,391)	(40,349)
2354	NATIVE AMERICAN COMMUNITY ACADEMY	(310,730)	(310,730)	(265,962)	(155,154)	(94,003)
2148	NEW MEXICO ACTIVITIES ASSOCIATION	(132,982)	(132,982)	(116,423)	(69,822)	(33,484)
1418	NEW MEXICO CONNECTIONS ACADEMY	(372,279)	(372,279)	(337,152)	(276,624)	(216,356)
12102	NEW MEXICO HIGHLANDS UNIVERSITY	(3,123,530)	(3,123,530)	(2,780,639)	(1,782,944)	(855,284)
2414	NEW MEXICO INTERNATIONAL SCHOOL	(83,969)	(83,969)	(68,769)	(23,267)	(129)
6124	NEW MEXICO JUNIOR COLLEGE	(1,760,483)	(1,760,483)	(1,576,344)	(1,051,231)	(536,874)
4097	NEW MEXICO MILITARY INSTITUTE	(1,589,074)	(1,589,074)	(1,383,161)	(842,966)	(464,866)
1416	NEW MEXICO SCHOOL FOR THE ARTS	(122,983)	(122,983)	(101,802)	(49,954)	(30,419)
1094	NEW MEXICO SCHOOL FOR THE DEAF	(1,141,903)	(1,141,903)	(992,267)	(597,226)	(323,911)
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	(1,061,590)	(1,061,590)	(923,370)	(561,076)	(309,510)
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	(215,734)	(215,734)	(198,720)	(151,204)	(85,861)
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	(268,861)	(268,861)	(231,114)	(139,483)	(87,762)
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	(123,172)	(123,172)	(100,560)	(47,910)	(33,454)
2328	NORTH VALLEY ACADEMY	(323,569)	(323,569)	(290,574)	(166,553)	(32,978)
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	(170,772)	(170,772)	(157,483)	(117,064)	(60,960)
32110	NORTHERN NEW MEXICO COLLEGE	(855,196)	(855,196)	(739,016)	(452,896)	(278,470)
4215	NORTHERN REGIONAL HOUSING AUTHORITY	(67,587)	(67,587)	(61,508)	(48,447)	(33,551)
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	(145,204)	(145,204)	(123,157)	(71,615)	(48,196)
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	(22,179)	(22,179)	(14,195)	(5,057)	(19,771)
2311	NUESTROS VALORES CHARTER SCHOOL	(107,451)	(107,451)	(91,288)	(56,151)	(42,028)
32118	PECOS CONNECTIONS ACADEMY	23,841	23,841	47,025	81,243	16,612
12039	PECOS INDEPENDENT SCHOOLS	(508,413)	(508,413)	(444,068)	(270,019)	(140,860)
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	(39,859)	(39,859)	(28,306)	(7,151)	(15,448)
20060	PENASCO INDEPENDENT SCHOOLS	(178,827)	(178,827)	(134,605)	(116,347)	(219,321)
1001	POJOAQUE VALLEY SCHOOLS	(1,034,747)	(1,034,747)	(886,437)	(592,077)	(481,060)
11035	PORTALES MUNICIPAL SCHOOLS	(1,747,955)	(1,747,955)	(1,508,599)	(853,634)	(415,092)
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	(248,663)	(248,663)	(218,893)	(137,745)	(72,347)
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	(181,465)	(181,465)	(158,294)	(99,658)	(58,926)
20125	QUESTA INDEPENDENT SCHOOLS	(391,958)	(391,958)	(356,051)	(254,962)	(138,820)
4170	RATON HOUSING AUTHORITY	(36,828)	(36,828)	(31,913)	(16,191)	(3,920)
9029	RATON PUBLIC SCHOOLS	(831,017)	(831,017)	(769,254)	(558,943)	(255,882)
2580	RATON PUBLIC SERVICE	(88,284)	(88,284)	(75,470)	(43,646)	(26,238)
20312	RED RIVER VALLEY CHARTER SCHOOL	(52,722)	(52,722)	(45,310)	(23,159)	(7,681)
26150	REGION IX EDUCATION COOPERATIVE	(202,393)	(202,393)	(146,117)	(23,126)	(34,964)
5016	REGIONAL EDUCATION COOPERATIVE #6	(49,533)	(49,533)	(42,147)	(28,509)	(25,007)
6150	REGIONAL EDUCATION COOPERATIVE VII	17,200	17,200	21,959	23,867	(404)
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	(97,585)	(97,585)	(84,641)	(49,225)	(24,417)
28085	RESERVE SCHOOL DISTRICT	(171,098)	(171,098)	(149,527)	(94,104)	(54,331)
3240	RIO ARRIBA COUNTY	(1,282,895)	(1,282,895)	(1,150,936)	(763,547)	(373,033)
12326	RIO GALLINAS CHARTER SCHOOL	(55,125)	(55,125)	(48,760)	(31,478)	(16,870)
29123	RIO RANCHO PUBLIC SCHOOLS	(10,867,497)	(10,867,497)	(9,636,442)	(6,671,311)	(4,258,657)
2318	ROBERT F. KENNEDY CHARTER SCHOOL	(236,064)	(236,064)	(205,339)	(127,086)	(74,069)
3250	ROOSEVELT COUNTY	(347,811)	(347,811)	(299,609)	(187,715)	(126,627)
2313	ROOTS AND WINGS COMMUNITY SCHOOL	(46,084)	(46,084)	(41,754)	(28,218)	(12,914)
4011	ROSWELL INDEPENDENT SCHOOLS	(5,691,505)	(5,691,505)	(4,902,441)	(2,709,921)	(1,246,808)

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		Fiscal Year Ending 2020	Fiscal Year Ending 2021	Fiscal Year Ending 2022	Fiscal Year Ending 2023	Fiscal Year Ending 2024
		(14)	(15)	(16)	(17)	(18)
31092	ROY SCHOOLS	\$ (97,522)	\$ (97,522)	\$ (85,137)	\$ (53,666)	\$ (31,542)
26081	RUIDOSO MUNICIPAL SCHOOLS	(1,041,603)	(1,041,603)	(894,476)	(538,470)	(340,615)
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	(53,956)	(53,956)	(41,577)	(15,792)	(16,626)
10032	SAN JON MUNICIPAL SCHOOLS	(136,315)	(136,315)	(118,118)	(75,660)	(50,524)
32107	SAN JUAN COMMUNICATIONS	(255,007)	(255,007)	(229,124)	(166,320)	(105,448)
3260	SAN JUAN COUNTY	(3,698,197)	(3,698,197)	(3,267,121)	(2,279,113)	(1,537,542)
4390	SAN JUAN WATER COMMISSION	(26,004)	(26,004)	(22,408)	(13,995)	(9,333)
3270	SAN MIGUEL COUNTY	(489,682)	(489,682)	(428,523)	(265,386)	(143,253)
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	(55,342)	(55,342)	(48,256)	(22,290)	440
3280	SANDOVAL COUNTY	(2,320,170)	(2,320,170)	(2,043,295)	(1,495,205)	(1,149,964)
4260	SANTA FE CIVIC HOUSING AUTHORITY	(145,569)	(145,569)	(123,640)	(69,276)	(41,602)
1003	SANTA FE COMMUNITY COLLEGE	(3,116,608)	(3,116,608)	(2,795,361)	(1,808,591)	(804,083)
3290	SANTA FE COUNTY	(4,919,261)	(4,919,261)	(4,240,754)	(2,552,347)	(1,538,342)
1002	SANTA FE PUBLIC SCHOOLS	(8,988,831)	(8,988,831)	(7,864,990)	(4,767,591)	(2,398,575)
24072	SANTA ROSA CONSOLIDATED SCHOOLS	(612,539)	(612,539)	(541,693)	(327,939)	(138,296)
14366	SCHOOL OF DREAMS ACADEMY	(276,923)	(276,923)	(241,880)	(147,977)	(78,756)
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	(52,570)	(52,570)	(47,258)	(30,068)	(11,956)
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	(9,921)	(9,921)	1,066	25,040	12,026
3300	SIERRA COUNTY	283,040	283,040	326,508	272,574	(86,233)
8026	SILVER CITY CONSOLIDATED SCHOOLS	(1,955,649)	(1,955,649)	(1,715,727)	(1,061,514)	(551,602)
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	2,544	2,544	10,697	25,188	7,729
25076	SOCORRO CONSOLIDATED SCHOOLS	(1,067,506)	(1,067,506)	(929,006)	(540,668)	(254,693)
2440	SOLARE COLLEGIATE CHARTER	2,563	2,563	2,927	3,900	2,659
2309	SOUTH VALLEY ACADEMY	(361,343)	(361,343)	(310,197)	(188,254)	(122,085)
2396	SOUTH VALLEY PREPARATORY SCHOOL	(87,062)	(87,062)	(74,716)	(39,242)	(15,561)
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	(107,189)	(107,189)	(96,228)	(64,915)	(33,365)
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	(100,029)	(100,029)	(80,590)	(33,752)	(21,403)
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	(23,231)	(23,231)	(20,591)	(13,862)	(8,238)
2346	SOUTHWEST PRIMARY LEARNING CENTER	(10,769)	(10,769)	1,324	16,352	(12,629)
21150	SOUTHWEST REGIONAL EDUCATION #10	(111,002)	(111,002)	(82,045)	(23,818)	(33,951)
32098	SOUTHWEST SECONDARY LEARNING CENTER	(108,043)	(108,043)	(91,250)	(55,899)	(44,009)
4520	SPRINGER HOUSING AUTHORITY	(13,505)	(13,505)	(11,619)	(6,632)	(3,498)
9030	SPRINGER MUNICIPAL SCHOOLS	(164,245)	(164,245)	(145,242)	(96,357)	(56,375)
20265	TAOS ACADEMY CHARTER SCHOOL	(143,322)	(143,322)	(124,585)	(76,412)	(43,730)
20307	TAOS CHARTER SCHOOL	(84,712)	(84,712)	(69,882)	(50,316)	(58,653)
3320	TAOS COUNTY	(1,152,446)	(1,152,446)	(1,016,150)	(671,909)	(402,540)
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	(79,235)	(79,235)	(66,011)	(28,134)	(7,974)
20435	TAOS INTERNATIONALSCHOOL	(111,333)	(111,333)	(97,999)	(72,488)	(57,151)
20062	TAOS MUNICIPAL SCHOOLS	(1,613,123)	(1,613,123)	(1,417,717)	(866,276)	(419,731)
6020	TATUM MUNICIPAL SCHOOLS	(320,980)	(320,980)	(283,597)	(173,061)	(76,696)
2394	TECH LEADERSHIP HIGH SCHOOL	(43,841)	(43,841)	(24,604)	2,087	(30,823)
5015	TEXICO MUNICIPAL SCHOOLS	(440,464)	(440,464)	(388,244)	(237,319)	(110,028)
29408	THE ASK ACADEMY	(214,775)	(214,775)	(183,354)	(102,911)	(57,751)
2413	THE GREAT ACADEMY	(138,634)	(138,634)	(127,166)	(84,339)	(28,858)
1398	THE MASTERS PROGRAM	(106,560)	(106,560)	(90,430)	(50,126)	(29,539)
2366	THE NEW AMERICA SCHOOL	(168,641)	(168,641)	(150,158)	(96,238)	(45,953)
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	(151,607)	(151,607)	(134,294)	(77,969)	(25,682)
2370	TIERRA ADENTRO OF NEW MEXICO	(209,118)	(209,118)	(185,543)	(111,750)	(43,314)
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	(225,329)	(225,329)	(200,260)	(126,883)	(59,597)
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	(28,740)	(28,740)	(25,490)	(15,682)	(6,757)
3330	TORRANCE COUNTY	(429,978)	(429,978)	(375,048)	(220,798)	(104,709)
2080	TOWN OF BERNALILLO	(444,170)	(444,170)	(375,671)	(198,470)	(106,315)
4290	TOWN OF EDGEWOOD	(108,102)	(108,102)	(85,777)	(34,876)	(26,844)
2270	TOWN OF ELIDA	(12,232)	(12,232)	(10,126)	(5,366)	(3,934)
2300	TOWN OF ESTANCIA	(80,696)	(80,696)	(74,390)	(53,748)	(25,370)
2720	TOWN OF SILVER CITY	(728,508)	(728,508)	(635,376)	(390,268)	(214,727)
2750	TOWN OF SPRINGER	(55,184)	(55,184)	(49,144)	(32,431)	(17,137)
2770	TOWN OF TAOS	(668,696)	(668,696)	(588,547)	(384,429)	(227,108)
32106	TOWN OF TATUM	(12,286)	(12,286)	(2,989)	13,307	(1,430)
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	(70,806)	(70,806)	(61,073)	(34,926)	(17,808)
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	(1,038,314)	(1,038,314)	(917,017)	(553,690)	(236,152)
10033	TUCUMCARI PUBLIC SCHOOLS	(702,762)	(702,762)	(617,047)	(387,601)	(209,458)
15049	TULAROSA MUNICIPAL SCHOOLS	(743,020)	(743,020)	(655,758)	(408,587)	(199,837)
1315	TURQUOISE TRAIL CHARTER SCHOOL	(207,519)	(207,519)	(165,494)	(60,848)	(32,940)
3340	UNION COUNTY	(187,838)	(187,838)	(164,407)	(98,974)	(48,333)
3350	VALENCIA COUNTY	(1,269,463)	(1,269,463)	(1,133,512)	(777,640)	(449,700)
24073	VAUGHN MUNICIPAL SCHOOLS	(123,345)	(123,345)	(108,873)	(65,100)	(26,866)
2100	VILLAGE OF BOSQUE FARMS	(150,790)	(150,790)	(132,040)	(84,677)	(50,405)
2130	VILLAGE OF CHAMA	(48,237)	(48,237)	(41,781)	(28,665)	(22,293)
32099	VILLAGE OF FT SUMNER	(66,138)	(66,138)	(58,759)	(37,513)	(18,225)
32100	VILLAGE OF HATCH	(82,659)	(82,659)	(68,596)	(38,061)	(29,731)

New Mexico Retiree Health Care Authority
Schedule of Deferred OPEB Amortization by Employer
As of and for the year ended June 30, 2019

Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year Ending 2020	Fiscal Year Ending 2021	Fiscal Year Ending 2022	Fiscal Year Ending 2023	Fiscal Year Ending 2024
		(14)	(15)	(16)	(17)	(18)
32101	VILLAGE OF JEMEZ SPRINGS	\$ (35,565)	\$ (35,565)	\$ (31,215)	\$ (17,709)	\$ (6,313)
32102	VILLAGE OF LOGAN	(70,932)	(70,932)	(62,825)	(37,017)	(13,279)
2880	VILLAGE OF MELROSE	(18,146)	(18,146)	(15,806)	(11,047)	(8,498)
2490	VILLAGE OF MILAN	(146,804)	(146,804)	(125,694)	(70,334)	(37,397)
2530	VILLAGE OF PECOS	(30,171)	(30,171)	(25,015)	(10,444)	(3,100)
2560	VILLAGE OF QUESTA	(59,778)	(59,778)	(51,879)	(27,228)	(8,094)
2610	VILLAGE OF RESERVE	(15,003)	(15,003)	(12,545)	(6,547)	(4,040)
2800	VILLAGE OF TIJERAS	(22,297)	(22,297)	(17,999)	(10,518)	(11,411)
20317	VISTA GRANDE CHARTER HIGH SCHOOL	(76,775)	(76,775)	(66,815)	(39,593)	(19,937)
30090	WAGON MOUND PUBLIC SCHOOLS	(158,756)	(158,756)	(141,644)	(96,235)	(54,538)
29330	WALATOWA CHARTER HIGH SCHOOL	(51,518)	(51,518)	(43,183)	(23,409)	(15,408)
12038	WEST LAS VEGAS PUBLIC SCHOOLS	(1,049,452)	(1,049,452)	(905,335)	(529,840)	(291,118)
8099	WESTERN NEW MEXICO UNIVERSITY	(2,427,588)	(2,427,588)	(2,165,945)	(1,381,484)	(627,939)
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	(31,428)	(31,428)	(26,260)	(12,663)	(6,173)
13142	ZUNI PUBLIC SCHOOLS	(1,255,638)	(1,255,638)	(1,102,042)	(667,661)	(319,906)
2403	STUDENT ATHLETE HEADQUARTERS ACADEMY*	179	179	179	(20,435)	(47,002)
16358	NEW MEXICO VIRTUAL ACADEMY*	(187,729)	(187,729)	(187,729)	(188,138)	(121,078)
2357	LA RESOLANA LEADERSHIP ACADEMY*	(101,126)	(101,126)	(101,126)	(97,505)	(56,440)
16357	CARINOS CHARTER SCHOOL*	(177,304)	(177,304)	(177,304)	(160,368)	(74,761)
7339	ANTHONY CHARTER SCHOOL*	(126,242)	(126,242)	(126,242)	(123,875)	(75,382)
2344	ACADEMY OF TRADES AND TECHNOLOGY*	(207,195)	(207,195)	(207,195)	(200,522)	(117,353)
2418	SAGE MONTESSORI CHARTER SCHOOL **	(126,433)	(126,433)	(126,433)	(91,034)	-
2345	SOUTHWEST INTERMEDIATE LEARNING CENTER **	(108,636)	(108,636)	(108,636)	(78,216)	-
13430	UPLIFT COMMUNITY SCHOOL **	(188,678)	(188,678)	(188,678)	(135,846)	-
		<u>\$ (512,508,369)</u>	<u>\$ (512,508,369)</u>	<u>\$ (447,494,248)</u>	<u>\$ (273,727,503)</u>	<u>\$ (146,343,730)</u>

* Zero Share in 2019
** Zero Share in 2018

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer - Discount Rate
As of and for the Year Ended June 30, 2019

Employer Code	Employer	1-Percent Decrease (3.16%) (19)	Current Discount Rate (4.16%) (20)	1-Percent Increase (5.16%) (21)
1341	STATE OF NEW MEXICO	\$ 960,989,226	\$ 785,609,070	\$ 647,743,760
2308	21ST CENTURY PUBLIC ACADEMY	1,222,390	999,304	823,938
2340	ABQ CHARTER ACADEMY	1,612,666	1,318,355	1,086,999
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	1,670,573	1,365,694	1,126,031
2344	ACADEMY OF TRADES AND TECHNOLOGY*	-	-	-
2390	ACE LEADERSHIP	1,315,200	1,075,176	886,495
15046	ALAMOGORDO PUBLIC SCHOOLS	26,333,340	21,527,516	17,749,686
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	30,400,305	24,852,261	20,490,977
2435	ALBUQUERQUE COLLEGIATE	276,446	225,994	186,335
4560	ALBUQUERQUE HOUSING AUTHORITY	2,375,371	1,941,867	1,601,091
2341	ALBUQUERQUE INSTITUTE FOR MATHEMATICS AND SCIENCE	1,583,713	1,294,686	1,067,483
4580	ALBUQUERQUE METROPOLITAN ARROYO FLOOD CONTROL AUTHORITY	1,330,271	1,087,497	896,654
2003	ALBUQUERQUE PUBLIC SCHOOLS	444,115,823	363,064,859	299,351,173
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	2,087,026	1,706,145	1,406,736
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	1,059,378	866,042	714,062
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	948,721	775,579	639,474
8347	ALDO LEOPOLD CHARTER SCHOOL	1,233,495	1,008,383	831,423
2356	ALICE KING COMMUNITY SCHOOL	2,197,684	1,796,608	1,481,324
7335	ALMA D' ARTE CHARTER HIGH	951,497	777,849	641,346
575	ALTURA PREP	376,791	308,027	253,972
2303	AMY BIEHL CHARTER SCHOOL	1,921,635	1,570,937	1,295,256
20316	ANANSI CHARTER SCHOOL	832,907	680,902	561,411
23121	ANIMAS PUBLIC SCHOOLS	1,254,913	1,025,892	845,860
7339	ANTHONY CHARTER SCHOOL*	-	-	-
3004	ARTESIA PUBLIC SCHOOLS	19,433,302	15,886,732	13,098,794
16050	AZTEC MUNICIPAL SCHOOLS	12,960,030	10,594,829	8,735,559
14043	BELEN CONSOLIDATED SCHOOLS	20,655,295	16,885,712	13,922,465
3010	BERNALILLO COUNTY	117,496,180	96,053,173	79,196,951
29086	BERNALILLO PUBLIC SCHOOLS	17,731,793	14,495,747	11,951,911
16051	BLOOMFIELD MUNICIPAL SCHOOLS	14,615,135	11,947,878	9,851,164
26077	CAPITAN MUNICIPAL SCHOOLS	2,841,799	2,323,172	1,915,482
16357	CARINOS CHARTER SCHOOL*	-	-	-
3005	CARLSBAD MUNICIPAL SCHOOLS	35,799,524	29,266,125	24,130,258
26078	CARRIZO MUNICIPAL SCHOOLS	1,200,179	981,147	808,967
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	35,920,494	29,365,018	24,211,797
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	63,640,029	52,025,749	42,895,831
2150	CENTRAL REGION EDUCATION COOPERATIVE	2,249,642	1,839,083	1,516,345
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	967,362	790,819	652,039
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	2,727,175	2,229,467	1,838,221
3030	CHAVES COUNTY	9,171,890	7,498,024	6,182,207
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	2,029,120	1,658,806	1,367,705
3040	CIBOLA COUNTY	3,212,641	2,626,335	2,165,443
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	1,876,023	1,533,650	1,264,512
9027	CIMARRON MUNICIPAL SCHOOLS	2,780,719	2,273,239	1,874,312
2010	CITY OF ALAMOGORDO	11,309,685	9,245,672	7,623,163
2020	CITY OF ALBUQUERQUE	278,846,489	227,957,114	187,953,276
2040	CITY OF AZTEC	3,778,621	3,089,024	2,546,936
2060	CITY OF BELEN	3,347,095	2,736,252	2,256,071
2090	CITY OF BLOOMFIELD	3,109,519	2,542,033	2,095,935
2110	CITY OF CARLSBAD	25,522,248	20,864,447	17,202,978
2180	CITY OF CLOVIS	12,101,343	9,892,852	8,156,771
2210	CITY OF DEMING	5,742,694	4,694,655	3,870,797
2290	CITY OF ESPANOLA	5,217,170	4,265,038	3,516,573
2310	CITY OF FARMINGTON	43,374,217	35,458,439	29,235,893
2330	CITY OF GALLUP	13,607,317	11,123,987	9,171,856
2380	CITY OF JAL	1,264,828	1,033,998	852,543
2400	CITY OF LAS CRUCES	68,253,143	55,796,971	46,005,248
2410	CITY OF LAS VEGAS	7,142,374	5,838,894	4,814,235
2500	CITY OF MORIARTY	1,162,897	950,668	783,837
2550	CITY OF PORTALES	5,003,787	4,090,598	3,372,745
2570	CITY OF RATON	3,199,552	2,615,635	2,156,621
2620	CITY OF RIO RANCHO	28,071,736	22,948,655	18,921,431
2630	CITY OF ROSWELL	23,354,310	19,092,158	15,741,705
2690	CITY OF SANTA FE	62,426,365	51,033,578	42,077,775
2710	CITY OF SANTA ROSA	1,301,714	1,064,152	877,406
2730	CITY OF SOCORRO	4,121,699	3,369,490	2,778,184
2950	CITY OF SUNLAND PARK	3,600,537	2,943,441	2,426,901
2760	CITY OF T OR C	2,952,060	2,413,310	1,989,802

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer - Discount Rate
As of and for the Year Ended June 30, 2019

Employer Code	Employer	1-Percent Decrease (3.16%) (19)	Current Discount Rate (4.16%) (20)	1-Percent Increase (5.16%) (21)
2780	CITY OF TEXICO	\$ 318,488	\$ 260,364	\$ 214,673
2810	CITY OF TUCUMCARI	3,100,793	2,534,900	2,090,054
18056	CLAYTON MUNICIPAL SCHOOLS	2,732,728	2,234,006	1,841,964
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	1,964,867	1,606,279	1,324,396
5012	CLOVIS MUNICIPAL SCHOOLS	38,100,727	31,147,359	25,681,358
8024	COBRE CONSOLIDATED SCHOOLS	9,453,096	7,727,909	6,371,751
3050	COLFAX COUNTY	2,888,203	2,361,107	1,946,760
2421	CORAL COMMUNITY CHARTER SCHOOL	1,025,269	838,157	691,071
26079	CORONA PUBLIC SCHOOLS	900,333	736,022	606,859
2363	CORRALES INTERNATIONAL SCHOOL	1,151,394	941,265	776,084
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	2,677,994	2,189,261	1,805,071
25319	COTTONWOOD VALLEY CHARTER SCHOOL	813,076	664,690	548,044
29087	CUBA INDEPENDENT SCHOOLS	4,681,729	3,827,316	3,155,666
3060	CURRY COUNTY	5,154,900	4,214,133	3,474,601
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	845,995	691,602	570,233
19059	DEMING PUBLIC SCHOOLS	26,436,065	21,611,494	17,818,926
18057	DES MOINES MUNICIPAL SCHOOLS	1,035,977	846,912	698,289
4008	DEXTER CONSOLIDATED SCHOOLS	4,660,708	3,810,131	3,141,497
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	1,328,288	1,085,876	895,317
11117	DORA CONSOLIDATED SCHOOLS	1,667,797	1,363,424	1,124,159
16359	DREAM DINE' CHARTER SCHOOL	219,729	179,628	148,106
17115	DULCE INDEPENDENT SCHOOLS	5,221,929	4,268,929	3,519,781
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	240,353	196,489	162,007
2304	EAST MOUNTAIN HIGH SCHOOL	1,776,868	1,452,590	1,197,677
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	25,045,904	20,475,036	16,881,904
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	9,187,755	7,510,994	6,192,901
3100	EDDY COUNTY	16,990,109	13,889,421	11,451,988
2323	EL CAMINO REAL ACADEMY	1,515,494	1,238,917	1,021,501
11034	ELIDA MUNICIPAL SCHOOLS	1,197,799	979,201	807,363
17054	ESPANOLA PUBLIC SCHOOLS	18,826,470	15,390,647	12,689,766
22065	ESTANCIA MUNICIPAL SCHOOLS	3,830,975	3,131,823	2,582,225
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	1,906,960	1,558,941	1,285,364
6016	EUNICE PUBLIC SCHOOLS	3,925,767	3,209,316	2,646,118
2432	EXPLORE ACADEMY	1,838,741	1,503,171	1,239,382
16052	FARMINGTON MUNICIPAL SCHOOLS	49,862,957	40,762,987	33,609,554
11118	FLOYD MUNICIPAL SCHOOLS	1,622,978	1,326,785	1,093,950
27083	FT SUMNER MUNICIPAL SCHOOLS	2,094,562	1,712,305	1,411,816
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	68,555,369	56,044,041	46,208,960
4140	GALLUP HOUSING AUTHORITY	423,593	346,287	285,518
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	67,812,496	55,436,742	45,708,234
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	913,818	747,046	615,948
2362	GORDON BERNELL CHARTER SCHOOL	1,777,264	1,452,914	1,197,945
5013	GRADY MUNICIPAL SCHOOLS	1,114,509	911,111	751,222
3110	GRANT COUNTY	6,131,781	5,012,733	4,133,056
14044	GRANTS-CIBOLA COUNTY SCHOOLS	18,281,511	14,945,142	12,322,443
4009	HAGERMAN MUNICIPAL SCHOOLS	2,692,272	2,200,933	1,814,695
7022	HATCH VALLEY MUNICIPAL SCHOOLS	6,503,416	5,316,545	4,383,553
2430	HEALTH LEADERSHIP HIGH SCHOOL	1,260,862	1,030,755	849,870
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	1,088,332	889,711	733,577
6017	HOBBS MUNICIPAL SCHOOLS	45,010,680	36,796,249	30,338,932
26080	HONDO VALLEY PUBLIC SCHOOLS	1,286,246	1,051,507	866,979
2327	HORIZON ACADEMY WEST	1,791,939	1,464,911	1,207,836
10119	HOUSE MUNICIPAL SCHOOLS	1,004,644	821,297	677,169
573	HOZHO ACADEMY	533,457	436,101	359,571
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	1,460,363	1,193,848	984,341
7420	J. PAUL TAYLOR ACADEMY	884,864	723,377	596,433
6018	JAL PUBLIC SCHOOLS	2,702,981	2,209,688	1,821,913
3321	JEFFERSON MONTESSORI ACADEMY	1,096,264	896,196	738,924
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	1,599,578	1,307,655	1,078,177
29088	JEMEZ VALLEY PUBLIC SCHOOLS	2,379,734	1,945,433	1,604,032
7337	LA ACADEMIA DE DOLORES HUERTA	745,253	609,245	502,329
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	2,296,840	1,877,667	1,548,158
2343	LA PROMESA EARLY LEARNING CENTER	1,840,327	1,504,468	1,240,452
2357	LA RESOLANA LEADERSHIP ACADEMY*	-	-	-
17425	LA TIERRA MONTESSORI SCHOOL	412,487	337,208	278,032
4010	LAKE ARTHUR SCHOOLS	921,354	753,207	621,028
7023	LAS CRUCES SCHOOL DISTRICT #2	122,716,522	100,320,805	82,715,663
7338	LAS MONTANAS CHARTER HIGH SCHOOL	1,103,403	902,033	743,736

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer - Discount Rate
As of and for the Year Ended June 30, 2019

Employer Code	Employer	1-Percent Decrease (3.16%) (19)	Current Discount Rate (4.16%) (20)	1-Percent Increase (5.16%) (21)
12037	LAS VEGAS CITY SCHOOLS	\$ 7,989,559	\$ 6,531,468	\$ 5,385,271
3150	LEA COUNTY	16,060,426	13,129,405	10,825,346
3160	LINCOLN COUNTY	4,133,597	3,379,218	2,786,204
17334	LINDRITH AREA HERITAGE SCHOOL	136,835	111,862	92,232
10120	LOGAN MUNICIPAL SCHOOLS	1,903,390	1,556,022	1,282,958
23070	LORDSBURG MUNICIPAL SCHOOLS	3,031,781	2,478,482	2,043,537
3170	LOS ALAMOS COUNTY	38,286,346	31,299,103	25,806,472
32093	LOS ALAMOS PUBLIC SCHOOLS	23,487,575	19,201,102	15,831,531
14045	LOS LUNAS CONSOLIDATED SCHOOLS	40,448,334	33,066,529	27,263,735
2322	LOS PUENTES CHARTER SCHOOL	1,127,597	921,811	760,044
3006	LOVING MUNICIPAL SCHOOLS	2,797,377	2,286,857	1,885,540
6019	LOVINGTON MUNICIPAL SCHOOLS	17,055,948	13,943,244	11,496,366
12128	LUNA COMMUNITY COLLEGE	5,436,502	4,444,342	3,664,412
3180	LUNA COUNTY	7,394,626	6,045,110	4,984,263
25075	MAGDALENA MUNICIPAL SCHOOLS	2,855,680	2,334,520	1,924,839
9028	MAXWELL MUNICIPAL SCHOOLS	1,185,107	968,826	798,808
17424	MCCURDY CHARTER SCHOOL	1,844,294	1,507,711	1,243,125
3200	MCKINLEY COUNTY	8,910,120	7,284,026	6,005,764
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	1,497,646	1,224,326	1,009,471
5014	MELROSE MUNICIPAL SCHOOLS	1,561,899	1,276,853	1,052,780
17127	MESA VISTA SCHOOLS	1,313,216	1,073,555	885,158
10141	MESALANDS COMMUNITY COLLEGE	2,842,592	2,323,820	1,916,016
4570	MID-REGION COUNCIL OF GOVERNMENTS	5,779,580	4,724,809	3,895,660
13369	MIDDLE COLLEGE HIGH SCHOOL	514,419	420,538	346,738
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	4,549,654	3,719,344	3,066,642
1306	MONTE DEL SOL CHARTER SCHOOL	1,728,877	1,413,357	1,165,329
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	1,400,870	1,145,212	944,240
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	1,082,382	884,848	729,567
30089	MORA INDEPENDENT SCHOOLS	3,563,255	2,912,962	2,401,771
9324	MORENO VALLEY CHARTER HIGH SCHOOL	384,327	314,187	259,051
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	11,901,048	9,729,112	8,021,765
16356	MOSAIC ACADEMY CHARTER SCHOOL	694,882	568,067	468,377
31091	MOSQUERO MUNICIPAL SCHOOLS	643,718	526,240	433,891
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	965,379	789,197	650,702
22067	MOUNTAINAIR PUBLIC SCHOOLS	1,536,118	1,255,777	1,035,403
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	1,029,631	841,724	694,011
2354	NATIVE AMERICAN COMMUNITY ACADEMY	2,731,141	2,232,709	1,840,894
2148	NEW MEXICO ACTIVITIES ASSOCIATION	1,010,197	825,836	680,912
1418	NEW MEXICO CONNECTIONS ACADEMY	2,142,950	1,751,863	1,444,431
12102	NEW MEXICO HIGHLANDS UNIVERSITY	20,918,256	17,100,682	14,099,710
2414	NEW MEXICO INTERNATIONAL SCHOOL	927,303	758,070	625,038
6124	NEW MEXICO JUNIOR COLLEGE	11,233,533	9,183,418	7,571,834
4097	NEW MEXICO MILITARY INSTITUTE	12,561,821	10,269,294	8,467,151
1416	NEW MEXICO SCHOOL FOR THE ARTS	1,292,195	1,056,370	870,989
1094	NEW MEXICO SCHOOL FOR THE DEAF	9,128,659	7,462,682	6,153,068
16358	NEW MEXICO VIRTUAL ACADEMY*	-	-	-
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	8,432,190	6,893,318	5,683,621
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	1,037,961	848,533	699,625
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	2,302,789	1,882,531	1,552,168
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	1,379,452	1,127,703	929,804
2328	NORTH VALLEY ACADEMY	2,012,858	1,645,512	1,356,744
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	810,696	662,744	546,440
32110	NORTHERN NEW MEXICO COLLEGE	7,087,640	5,794,149	4,777,343
4215	NORTHERN REGIONAL HOUSING AUTHORITY	370,842	303,163	249,962
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	1,344,946	1,099,494	906,546
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	487,052	398,165	328,292
2311	NUESTROS VALORES CHARTER SCHOOL	986,003	806,058	664,604
32118	PECOS CONNECTIONS ACADEMY	1,414,355	1,156,236	953,330
12039	PECOS INDEPENDENT SCHOOLS	3,925,371	3,208,992	2,645,851
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	704,798	576,172	475,061
20060	PENASCO INDEPENDENT SCHOOLS	2,697,825	2,205,473	1,818,438
1001	POJOAQUE VALLEY SCHOOLS	9,047,748	7,396,537	6,098,530
11035	PORTALES MUNICIPAL SCHOOLS	14,602,046	11,937,178	9,842,342
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	1,816,133	1,484,690	1,224,144
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	1,413,562	1,155,587	952,795
20125	QUESTA INDEPENDENT SCHOOLS	2,190,545	1,790,771	1,476,512
4170	RATON HOUSING AUTHORITY	299,846	245,125	202,108
9029	RATON PUBLIC SCHOOLS	3,767,912	3,080,269	2,539,718

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Employer Code	Employer	1-Percent Decrease (3.16%) (19)	Current Discount Rate (4.16%) (20)	1-Percent Increase (5.16%) (21)
2580	RATON PUBLIC SERVICE	\$ 781,743	\$ 639,075	\$ 526,925
20312	RED RIVER VALLEY CHARTER SCHOOL	452,149	369,632	304,766
26150	REGION IX EDUCATION COOPERATIVE	3,433,163	2,806,612	2,314,084
5016	REGIONAL EDUCATION COOPERATIVE #6	450,563	368,335	303,697
6150	REGIONAL EDUCATION COOPERATIVE VII	290,328	237,343	195,692
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	789,675	645,560	532,271
28085	RESERVE SCHOOL DISTRICT	1,315,993	1,075,825	887,030
3240	RIO ARRIBA COUNTY	8,050,243	6,581,076	5,426,174
12326	RIO GALLINAS CHARTER SCHOOL	388,293	317,430	261,725
29123	RIO RANCHO PUBLIC SCHOOLS	75,101,223	61,395,279	50,621,118
2318	ROBERT F. KENNEDY CHARTER SCHOOL	1,874,437	1,532,353	1,263,443
3250	ROOSEVELT COUNTY	2,940,558	2,403,907	1,982,049
2313	ROOTS AND WINGS COMMUNITY SCHOOL	264,150	215,943	178,048
4011	ROSWELL INDEPENDENT SCHOOLS	48,137,254	39,352,224	32,446,363
31092	ROY SCHOOLS	755,565	617,675	509,280
26081	RUIDOSO MUNICIPAL SCHOOLS	8,975,562	7,337,526	6,049,875
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	755,169	617,351	509,013
10032	SAN JON MUNICIPAL SCHOOLS	1,110,146	907,545	748,281
32107	SAN JUAN COMMUNICATIONS	1,578,953	1,290,795	1,064,275
3260	SAN JUAN COUNTY	26,298,041	21,498,659	17,725,893
4390	SAN JUAN WATER COMMISSION	219,332	179,304	147,838
3270	SAN MIGUEL COUNTY	3,731,026	3,050,115	2,514,855
29303	SAN DOVAL ACADEMY OF BILINGUAL EDUCATION	432,318	353,420	291,399
3280	SAN DOVAL COUNTY	16,890,953	13,808,361	11,385,153
4260	SANTA FE CIVIC HOUSING AUTHORITY	1,337,807	1,093,658	901,733
1003	SANTA FE COMMUNITY COLLEGE	19,597,900	16,021,291	13,209,740
3290	SANTA FE COUNTY	41,392,692	33,838,542	27,900,269
1002	SANTA FE PUBLIC SCHOOLS	68,560,525	56,048,256	46,212,435
24072	SANTA ROSA CONSOLIDATED SCHOOLS	4,321,993	3,533,231	2,913,190
14366	SCHOOL OF DREAMS ACADEMY	2,137,794	1,747,648	1,440,956
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	324,040	264,903	218,416
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	670,292	547,964	451,802
3300	SIERRA COUNTY	2,651,817	2,167,861	1,787,427
8026	SILVER CITY CONSOLIDATED SCHOOLS	14,636,552	11,965,387	9,865,600
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	497,364	406,596	335,243
25076	SOCORRO CONSOLIDATED SCHOOLS	8,449,245	6,907,261	5,695,116
2440	SOLARE COLLEGIATE CHARTER	22,211	18,157	14,971
2309	SOUTH VALLEY ACADEMY	3,120,228	2,550,787	2,103,154
2396	SOUTH VALLEY PREPARATORY SCHOOL	753,186	615,730	507,676
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	668,705	546,667	450,733
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	1,185,901	969,474	799,343
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	161,029	131,641	108,540
2346	SOUTHWEST PRIMARY LEARNING CENTER	737,717	603,084	497,250
21150	SOUTHWEST REGIONAL EDUCATION #10	1,766,556	1,444,160	1,190,727
32098	SOUTHWEST SECONDARY LEARNING CENTER	1,024,475	837,509	690,536
4520	SPRINGER HOUSING AUTHORITY	115,020	94,029	77,528
9030	SPRINGER MUNICIPAL SCHOOLS	1,159,327	947,750	781,431
2403	STUDENT ATHLETE HEADQUARTERS ACADEMY*	-	-	-
20265	TAOS ACADEMY CHARTER SCHOOL	1,143,065	934,456	770,470
20307	TAOS CHARTER SCHOOL	904,695	739,589	609,800
3320	TAOS COUNTY	8,314,790	6,797,344	5,604,489
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	806,730	659,502	543,767
20435	TAOS INTERNATIONALSCHOOL	813,472	665,014	548,312
20062	TAOS MUNICIPAL SCHOOLS	11,920,879	9,745,324	8,035,132
6020	TATUM MUNICIPAL SCHOOLS	2,280,578	1,864,374	1,537,198
2394	TECH LEADERSHIP HIGH SCHOOL	1,173,605	959,423	791,055
5015	TEXICO MUNICIPAL SCHOOLS	3,185,670	2,604,287	2,147,264
29408	THE ASK ACADEMY	1,916,876	1,567,046	1,292,048
2413	THE GREAT ACADEMY	699,642	571,957	471,585
1398	THE MASTERS PROGRAM	984,020	804,437	663,267
2366	THE NEW AMERICA SCHOOL	1,127,597	921,811	760,044
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	1,056,205	863,448	711,923
2370	TIERRA ADENTRO OF NEW MEXICO	1,438,152	1,175,690	969,370
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	1,529,376	1,250,265	1,030,858
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	198,311	162,119	133,669
3330	TORRANCE COUNTY	3,351,062	2,739,494	2,258,745
2080	TOWN OF BERNALILLO	4,178,812	3,416,181	2,816,681
4290	TOWN OF EDGEWOOD	1,362,001	1,113,436	918,041

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2270	TOWN OF ELIDA	\$ 128,506	\$ 105,053	\$ 86,618
2300	TOWN OF ESTANCIA	384,724	314,512	259,319
2720	TOWN OF SILVER CITY	5,681,614	4,644,722	3,829,627
2750	TOWN OF SPRINGER	368,462	301,218	248,358
2770	TOWN OF TAOS	4,889,560	3,997,217	3,295,752
32106	TOWN OF TATUM	567,170	463,662	382,294
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	593,744	485,386	400,206
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	7,399,782	6,049,325	4,987,738
10033	TUCUMCARI PUBLIC SCHOOLS	5,229,068	4,274,765	3,524,593
15049	TULAROSA MUNICIPAL SCHOOLS	5,323,464	4,351,934	3,588,220
1315	TURQUOISE TRAIL CHARTER SCHOOL	2,563,766	2,095,880	1,728,077
3340	UNION COUNTY	1,429,427	1,168,557	963,489
3350	VALENCIA COUNTY	8,293,769	6,780,159	5,590,320
24073	VAUGHN MUNICIPAL SCHOOLS	882,881	721,756	595,096
2100	VILLAGE OF BOSQUE FARMS	1,143,859	935,105	771,005
2130	VILLAGE OF CHAMA	393,846	321,969	265,467
32099	VILLAGE OF FT SUMNER	450,166	368,011	303,429
32100	VILLAGE OF HATCH	857,894	701,329	578,254
32101	VILLAGE OF JEMEZ SPRINGS	265,340	216,916	178,850
32102	VILLAGE OF LOGAN	494,588	404,326	333,371
2880	VILLAGE OF MELROSE	142,784	116,726	96,242
2490	VILLAGE OF MILAN	1,287,833	1,052,804	868,049
2530	VILLAGE OF PECOS	314,521	257,121	212,000
2560	VILLAGE OF QUESTA	481,896	393,950	324,817
2610	VILLAGE OF RESERVE	149,923	122,562	101,054
2800	VILLAGE OF TIJERAS	262,167	214,322	176,711
20317	VISTA GRANDE CHARTER HIGH SCHOOL	607,625	496,734	409,563
30090	WAGON MOUND PUBLIC SCHOOLS	1,043,910	853,397	703,635
29330	WALATOWA CHARTER HIGH SCHOOL	508,470	415,674	342,728
12038	WEST LAS VEGAS PUBLIC SCHOOLS	8,791,926	7,187,403	5,926,097
8099	WESTERN NEW MEXICO UNIVERSITY	15,961,667	13,048,669	10,758,779
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	315,315	257,770	212,534
13142	ZUNI PUBLIC SCHOOLS	9,370,202	7,660,143	6,315,877
		<u>\$ 3,966,222,871</u>	<u>\$ 3,242,388,746</u>	<u>\$ 2,673,387,007</u>

* Zero Share in 2019

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		1-Percent Decrease (22)	Rate (23)	1-Percent Increase (24)
1341	STATE OF NEW MEXICO	\$ 654,070,199	\$ 785,609,070	\$ 890,924,577
2308	21ST CENTURY PUBLIC ACADEMY	831,985	999,304	1,133,267
2340	ABQ CHARTER ACADEMY	1,097,616	1,318,355	1,495,089
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	1,137,028	1,365,694	1,548,773
2344	ACADEMY OF TRADES AND TECHNOLOGY*	-	-	-
2390	ACE LEADERSHIP	895,153	1,075,176	1,219,310
15046	ALAMOGORDO PUBLIC SCHOOLS	17,923,045	21,527,516	24,413,406
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	20,691,110	24,852,261	28,183,853
2435	ALBUQUERQUE COLLEGIATE	188,155	225,994	256,290
4560	ALBUQUERQUE HOUSING AUTHORITY	1,616,729	1,941,867	2,202,185
2341	ALBUQUERQUE INSTITUTE FOR MATHMATICS AND SCIENCE	1,077,909	1,294,686	1,468,246
4580	ALBUQUERQUE METROPOLITAN ARROYO FLOOD CONTROL AUTHORITY	905,412	1,087,497	1,233,283
2003	ALBUQUERQUE PUBLIC SCHOOLS	302,274,900	363,064,859	411,735,832
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	1,420,476	1,706,145	1,934,864
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	721,036	866,042	982,140
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOO	645,720	775,579	879,550
8347	ALDO LEOPOLD CHARTER SCHOOL	839,544	1,008,383	1,143,563
2356	ALICE KING COMMUNITY SCHOOL	1,495,792	1,796,608	2,037,453
7335	ALMA D' ARTE CHARTER HIGH	647,609	777,849	882,124
575	ALTURA PREP	256,452	308,027	349,320
2303	AMY BIEHL CHARTER SCHOOL	1,307,907	1,570,937	1,781,531
20316	ANANSI CHARTER SCHOOL	566,895	680,902	772,180
23121	ANIMAS PUBLIC SCHOOLS	854,121	1,025,892	1,163,419
7339	ANTHONY CHARTER SCHOOL*	-	-	-
3004	ARTESIA PUBLIC SCHOOLS	13,226,729	15,886,732	18,016,442
16050	AZTEC MUNICIPAL SCHOOLS	8,820,879	10,594,829	12,015,128
14043	BELEN CONSOLIDATED SCHOOLS	14,058,444	16,885,712	19,149,341
3010	BERNALILLO COUNTY	79,970,458	96,053,173	108,929,664
29086	BERNALILLO PUBLIC SCHOOLS	12,068,644	14,495,747	16,438,987
16051	BLOOMFIELD MUNICIPAL SCHOOLS	9,947,379	11,947,878	13,549,561
26077	CAPITAN MUNICIPAL SCHOOLS	1,934,190	2,323,172	2,634,606
16357	CARINOS CHARTER SCHOOL*	-	-	-
3005	CARLSBAD MUNICIPAL SCHOOLS	24,365,936	29,266,125	33,189,421
26078	CARRIZOZO MUNICIPAL SCHOOLS	816,868	981,147	1,112,675
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	24,448,270	29,365,018	33,301,571
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	43,314,790	52,025,749	59,000,105
2150	CENTRAL REGION EDUCATION COOPERATIVE	1,531,155	1,839,083	2,085,623
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	658,407	790,819	896,832
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	1,856,175	2,229,467	2,528,340
3030	CHAVES COUNTY	6,242,588	7,498,024	8,503,178
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	1,381,063	1,658,806	1,881,179
3040	CIBOLA COUNTY	2,186,593	2,626,335	2,978,410
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	1,276,862	1,533,650	1,739,245
9027	CIMARRON MUNICIPAL SCHOOLS	1,892,618	2,273,239	2,577,980
2010	CITY OF ALAMOGORDO	7,697,618	9,245,672	10,485,108
2020	CITY OF ALBUQUERQUE	189,788,992	227,957,114	258,516,101
2040	CITY OF AZTEC	2,571,811	3,089,024	3,503,126
2060	CITY OF BELEN	2,278,106	2,736,252	3,103,062
2090	CITY OF BLOOMFIELD	2,116,406	2,542,033	2,882,807
2110	CITY OF CARLSBAD	17,370,997	20,864,447	23,661,449
2180	CITY OF CLOVIS	8,236,437	9,892,852	11,219,047
2210	CITY OF DEMING	3,908,603	4,694,655	5,324,001
2290	CITY OF ESPANOLA	3,550,919	4,265,038	4,836,792
2310	CITY OF FARMINGTON	29,521,436	35,458,439	40,211,851
2330	CITY OF GALLUP	9,261,437	11,123,987	12,615,223
2380	CITY OF JAL	860,870	1,033,998	1,172,611
2400	CITY OF LAS CRUCES	46,454,575	55,796,971	63,276,882
2410	CITY OF LAS VEGAS	4,861,255	5,838,894	6,621,632
2500	CITY OF MORIARTY	791,493	950,668	1,078,111
2550	CITY OF PORTALES	3,405,686	4,090,598	4,638,966
2570	CITY OF RATON	2,177,685	2,615,635	2,966,276
2620	CITY OF RIO RANCHO	19,106,235	22,948,655	26,025,057

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		1-Percent Decrease (22)	Rate (23)	1-Percent Increase (24)
2630	CITY OF ROSWELL	\$ 15,895,452	\$ 19,092,158	\$ 21,651,573
2690	CITY OF SANTA FE	42,488,743	51,033,578	57,874,928
2710	CITY OF SANTA ROSA	885,975	1,064,152	1,206,808
2730	CITY OF SOCORRO	2,805,318	3,369,490	3,821,190
2950	CITY OF SUNLAND PARK	2,450,604	2,943,441	3,338,026
2760	CITY OF T O R C	2,009,236	2,413,310	2,736,828
2780	CITY OF TEXICO	216,770	260,364	295,267
2810	CITY OF TUCUMCARI	2,110,467	2,534,900	2,874,718
18056	CLAYTON MUNICIPAL SCHOOLS	1,859,954	2,234,006	2,533,487
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	1,337,331	1,606,279	1,821,611
5012	CLOVIS MUNICIPAL SCHOOLS	25,932,184	31,147,359	35,322,845
8024	COBRE CONSOLIDATED SCHOOLS	6,433,983	7,727,909	8,763,881
3050	COLFAX COUNTY	1,965,774	2,361,107	2,677,628
2421	CORAL COMMUNITY CHARTER SCHOOL	697,820	838,157	950,517
26079	CORONA PUBLIC SCHOOLS	612,786	736,022	834,690
2363	CORRALES INTERNATIONAL SCHOOL	783,664	941,265	1,067,448
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	1,822,701	2,189,261	2,482,744
25319	COTTONWOOD VALLEY CHARTER SCHOOL	553,397	664,690	753,795
29087	CUBA INDEPENDENT SCHOOLS	3,186,487	3,827,316	4,340,390
3060	CURRY COUNTY	3,508,537	4,214,133	4,779,062
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	575,803	691,602	784,315
19059	DEMING PUBLIC SCHOOLS	17,992,962	21,611,494	24,508,641
18057	DES MOINES MUNICIPAL SCHOOLS	705,109	846,912	960,445
4008	DEXTER CONSOLIDATED SCHOOLS	3,172,180	3,810,131	4,320,901
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	904,062	1,085,876	1,231,444
11117	DORA CONSOLIDATED SCHOOLS	1,135,139	1,363,424	1,546,200
16359	DREAM DINE' CHARTER SCHOOL	149,552	179,628	203,709
17115	DULCE INDEPENDENT SCHOOLS	3,554,159	4,268,929	4,841,204
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	163,590	196,489	222,829
2304	EAST MOUNTAIN HIGH SCHOOL	1,209,375	1,452,590	1,647,318
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	17,046,788	20,475,036	23,219,835
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	6,253,386	7,510,994	8,517,886
3100	EDDY COUNTY	11,563,838	13,889,421	15,751,379
2323	EL CAMINO REAL ACADEMY	1,031,478	1,238,917	1,405,001
11034	ELIDA MUNICIPAL SCHOOLS	815,248	979,201	1,110,469
17054	ESPANOLA PUBLIC SCHOOLS	12,813,706	15,390,647	17,453,853
22065	ESTANCIA MUNICIPAL SCHOOLS	2,607,445	3,131,823	3,551,663
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	1,297,918	1,558,941	1,767,926
6016	EUNICE PUBLIC SCHOOLS	2,671,963	3,209,316	3,639,544
2432	EXPLORE ACADEMY	1,251,487	1,503,171	1,704,680
16052	FARMINGTON MUNICIPAL SCHOOLS	33,937,815	40,762,987	46,227,505
11118	FLOYD MUNICIPAL SCHOOLS	1,104,634	1,326,785	1,504,649
27083	FT SUMNER MUNICIPAL SCHOOLS	1,425,605	1,712,305	1,941,850
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	46,660,277	56,044,041	63,557,073
4140	GALLUP HOUSING AUTHORITY	288,306	346,287	392,709
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	46,154,661	55,436,742	62,868,362
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	621,964	747,046	847,192
2362	GORDON BERNELL CHARTER SCHOOL	1,209,645	1,452,914	1,647,686
5013	GRADY MUNICIPAL SCHOOLS	758,559	911,111	1,033,251
3110	GRANT COUNTY	4,173,423	5,012,733	5,684,719
14044	GRANTS-CIBOLA COUNTY SCHOOLS	12,442,795	14,945,142	16,948,626
4009	HAGERMAN MUNICIPAL SCHOOLS	1,832,419	2,200,933	2,495,982
7022	HATCH VALLEY MUNICIPAL SCHOOLS	4,426,366	5,316,545	6,029,259
2430	HEALTH LEADERSHIP HIGH SCHOOL	858,170	1,030,755	1,168,934
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	740,742	889,711	1,008,983
6017	HOBBS MUNICIPAL SCHOOLS	30,635,249	36,796,249	41,729,002
26080	HONDO VALLEY PUBLIC SCHOOLS	875,447	1,051,507	1,192,467
2327	HORIZON ACADEMY WEST	1,219,633	1,464,911	1,661,291
10119	HOUSE MUNICIPAL SCHOOLS	683,783	821,297	931,397
573	HOZHO ACADEMY	363,082	436,101	494,563
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	993,955	1,193,848	1,353,890
7420	J. PAUL TAYLOR ACADEMY	602,258	723,377	820,350

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer - Trend Rate
As of and for the Year Ended June 30, 2019

Employer Code	Employer	Current Discount		
		1-Percent Decrease (22)	Rate (23)	1-Percent Increase (24)
6018	JAL PUBLIC SCHOOLS	\$ 1,839,708	\$ 2,209,688	\$ 2,505,910
3321	JEFFERSON MONTESSORI ACADEMY	746,141	896,196	1,016,337
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	1,088,707	1,307,655	1,482,954
29088	JEMEZ VALLEY PUBLIC SCHOOLS	1,619,699	1,945,433	2,206,230
7337	LA ACADEMIA DE DOLORES HUERTA	507,236	609,245	690,918
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	1,563,279	1,877,667	2,129,380
2343	LA PROMESA EARLY LEARNING CENTER	1,252,567	1,504,468	1,706,151
2357	LA RESOLANA LEADERSHIP ACADEMY*	-	-	-
17425	LA TIERRA MONTESSORI SCHOOL	280,748	337,208	382,413
4010	LAKE ARTHUR SCHOOLS	627,093	753,207	854,179
7023	LAS CRUCES SCHOOL DISTRICT #2	83,523,537	100,320,805	113,769,397
7338	LAS MONTANAS CHARTER HIGH SCHOOL	751,000	902,033	1,022,955
12037	LAS VEGAS CITY SCHOOLS	5,437,868	6,531,468	7,407,049
3150	LEA COUNTY	10,931,076	13,129,405	14,889,478
3160	LINCOLN COUNTY	2,813,416	3,379,218	3,832,221
17334	LINDRITH AREA HERITAGE SCHOOL	93,133	111,862	126,858
10120	LOGAN MUNICIPAL SCHOOLS	1,295,489	1,556,022	1,764,616
23070	LORDSBURG MUNICIPAL SCHOOLS	2,063,496	2,478,482	2,810,737
3170	LOS ALAMOS COUNTY	26,058,521	31,299,103	35,494,931
32093	LOS ALAMOS PUBLIC SCHOOLS	15,986,155	19,201,102	21,775,122
14045	LOS LUNAS CONSOLIDATED SCHOOLS	27,530,017	33,066,529	37,499,291
2322	LOS PUENTES CHARTER SCHOOL	767,467	921,811	1,045,385
3006	LOVING MUNICIPAL SCHOOLS	1,903,956	2,286,857	2,593,423
6019	LOVINGTON MUNICIPAL SCHOOLS	11,608,650	13,943,244	15,812,418
12128	LUNA COMMUNITY COLLEGE	3,700,201	4,444,342	5,040,132
3180	LUNA COUNTY	5,032,943	6,045,110	6,855,492
25075	MAGDALENA MUNICIPAL SCHOOLS	1,943,638	2,334,520	2,647,476
9028	MAXWELL MUNICIPAL SCHOOLS	806,610	968,826	1,098,703
17424	MCCURDY CHARTER SCHOOL	1,255,266	1,507,711	1,709,828
3200	MCKINLEY COUNTY	6,064,421	7,284,026	8,260,493
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	1,019,330	1,224,326	1,388,454
5014	MELROSE MUNICIPAL SCHOOLS	1,063,062	1,276,853	1,448,022
17127	MESA VISTA SCHOOLS	893,804	1,073,555	1,217,471
10141	MESALANDS COMMUNITY COLLEGE	1,934,730	2,323,820	2,635,342
4570	MID-REGION COUNCIL OF GOVERNMENTS	3,933,708	4,724,809	5,358,197
13369	MIDDLE COLLEGE HIGH SCHOOL	350,125	420,538	476,913
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	3,096,594	3,719,344	4,217,944
1306	MONTE DEL SOL CHARTER SCHOOL	1,176,711	1,413,357	1,602,826
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	953,463	1,145,212	1,298,734
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	736,693	884,848	1,003,467
30089	MORA INDEPENDENT SCHOOLS	2,425,229	2,912,962	3,303,462
9324	MORENO VALLEY CHARTER HIGH SCHOOL	261,581	314,187	356,306
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	8,100,113	9,729,112	11,033,356
16356	MOSAIC ACADEMY CHARTER SCHOOL	472,952	568,067	644,219
31091	MOSQUERO MUNICIPAL SCHOOLS	438,128	526,240	596,785
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	657,058	789,197	894,994
22067	MOUNTAINAIR PUBLIC SCHOOLS	1,045,515	1,255,777	1,424,121
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	700,790	841,724	954,562
2354	NATIVE AMERICAN COMMUNITY ACADEMY	1,858,874	2,232,709	2,532,017
2148	NEW MEXICO ACTIVITIES ASSOCIATION	687,562	825,836	936,545
1418	NEW MEXICO CONNECTIONS ACADEMY	1,458,539	1,751,863	1,986,710
12102	NEW MEXICO HIGHLANDS UNIVERSITY	14,237,421	17,100,682	19,393,129
2414	NEW MEXICO INTERNATIONAL SCHOOL	631,143	758,070	859,694
6124	NEW MEXICO JUNIOR COLLEGE	7,645,787	9,183,418	10,414,509
4097	NEW MEXICO MILITARY INSTITUTE	8,549,849	10,269,294	11,645,953
1416	NEW MEXICO SCHOOL FOR THE ARTS	879,496	1,056,370	1,197,993
1094	NEW MEXICO SCHOOL FOR THE DEAF	6,213,164	7,462,682	8,463,098
16358	NEW MEXICO VIRTUAL ACADEMY*	-	-	-
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	5,739,132	6,893,318	7,817,408
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	706,459	848,533	962,284
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	1,567,328	1,882,531	2,134,895
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	938,885	1,127,703	1,278,878

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer - Trend Rate
As of and for the Year Ended June 30, 2019

Employer Code	Employer	Current Discount		
		1-Percent Decrease (22)	Rate (23)	1-Percent Increase (24)
2328	NORTH VALLEY ACADEMY	\$ 1,369,995	\$ 1,645,512	\$ 1,866,103
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	551,777	662,744	751,589
32110	NORTHERN NEW MEXICO COLLEGE	4,824,002	5,794,149	6,570,888
4215	NORTHERN REGIONAL HOUSING AUTHORITY	252,403	303,163	343,804
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	915,400	1,099,494	1,246,888
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	331,498	398,165	451,542
2311	NUESTROS VALORES CHARTER SCHOOL	671,095	806,058	914,115
32118	PECOS CONNECTIONS ACADEMY	962,641	1,156,236	1,311,236
12039	PECOS INDEPENDENT SCHOOLS	2,671,693	3,208,992	3,639,176
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	479,701	576,172	653,412
20060	PENASCO INDEPENDENT SCHOOLS	1,836,198	2,205,473	2,501,129
1001	POJOAQUE VALLEY SCHOOLS	6,158,094	7,396,537	8,388,086
11035	PORTALES MUNICIPAL SCHOOLS	9,938,471	11,937,178	13,537,427
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	1,236,100	1,484,690	1,683,721
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	962,101	1,155,587	1,310,501
20125	QUESTA INDEPENDENT SCHOOLS	1,490,933	1,790,771	2,030,835
4170	RATON HOUSING AUTHORITY	204,082	245,125	277,985
9029	RATON PUBLIC SCHOOLS	2,564,523	3,080,269	3,493,197
2580	RATON PUBLIC SERVICE	532,071	639,075	724,747
20312	RED RIVER VALLEY CHARTER SCHOOL	307,743	369,632	419,184
26150	REGION IX EDUCATION COOPERATIVE	2,336,685	2,806,612	3,182,854
5016	REGIONAL EDUCATION COOPERATIVE #6	306,663	368,335	417,713
6150	REGIONAL EDUCATION COOPERATIVE VII	197,603	237,343	269,160
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	537,470	645,560	732,101
28085	RESERVE SCHOOL DISTRICT	895,693	1,075,825	1,220,045
3240	RIO ARRIBA COUNTY	5,479,170	6,581,076	7,463,308
12326	RIO GALLINAS CHARTER SCHOOL	264,281	317,430	359,983
29123	RIO RANCHO PUBLIC SCHOOLS	51,115,528	61,395,279	69,625,677
2318	ROBERT F. KENNEDY CHARTER SCHOOL	1,275,783	1,532,353	1,737,774
3250	ROOSEVELT COUNTY	2,001,408	2,403,907	2,726,165
2313	ROOTS AND WINGS COMMUNITY SCHOOL	179,787	215,943	244,892
4011	ROSWELL INDEPENDENT SCHOOLS	32,763,263	39,352,224	44,627,620
31092	ROY SCHOOLS	514,254	617,675	700,478
26081	RUIDOSO MUNICIPAL SCHOOLS	6,108,963	7,337,526	8,321,164
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	513,984	617,351	700,110
10032	SAN JON MUNICIPAL SCHOOLS	755,589	907,545	1,029,206
32107	SAN JUAN COMMUNICATIONS	1,074,670	1,290,795	1,463,834
3260	SAN JUAN COUNTY	17,899,019	21,498,659	24,380,680
4390	SAN JUAN WATER COMMISSION	149,282	179,304	203,341
3270	SAN MIGUEL COUNTY	2,539,417	3,050,115	3,459,001
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	294,245	353,420	400,798
3280	SANDOVAL COUNTY	11,496,351	13,808,361	15,659,453
4260	SANTA FE CIVIC HOUSING AUTHORITY	910,541	1,093,658	1,240,269
1003	SANTA FE COMMUNITY COLLEGE	13,338,758	16,021,291	18,169,039
3290	SANTA FE COUNTY	28,172,767	33,838,542	38,374,797
1002	SANTA FE PUBLIC SCHOOLS	46,663,786	56,048,256	63,561,854
24072	SANTA ROSA CONSOLIDATED SCHOOLS	2,941,643	3,533,231	4,006,881
14366	SCHOOL OF DREAMS ACADEMY	1,455,029	1,747,648	1,981,930
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	220,549	264,903	300,415
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	456,215	547,964	621,421
3300	SIERRA COUNTY	1,804,884	2,167,861	2,458,476
8026	SILVER CITY CONSOLIDATED SCHOOLS	9,961,956	11,965,387	13,569,418
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	338,517	406,596	461,102
25076	SOCORRO CONSOLIDATED SCHOOLS	5,750,740	6,907,261	7,833,220
2440	SOLARE COLLEGIATE CHARTER	15,117	18,157	20,591
2309	SOUTH VALLEY ACADEMY	2,123,695	2,550,787	2,892,735
2396	SOUTH VALLEY PREPARATORY SCHOOL	512,635	615,730	698,272
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	455,135	546,667	619,951
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	807,150	969,474	1,099,438
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	109,600	131,641	149,288
2346	SOUTHWEST PRIMARY LEARNING CENTER	502,107	603,084	683,931
21150	SOUTHWEST REGIONAL EDUCATION #10	1,202,356	1,444,160	1,637,758

New Mexico Retiree Health Care Authority
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As of and for the Year Ended June 30, 2019

Employer Code	Employer	Current Discount		
		1-Percent Decrease (22)	Rate (23)	1-Percent Increase (24)
32098	SOUTHWEST SECONDARY LEARNING CENTER	\$ 697,280	\$ 837,509	\$ 949,782
4520	SPRINGER HOUSING AUTHORITY	78,285	94,029	106,634
9030	SPRINGER MUNICIPAL SCHOOLS	789,063	947,750	1,074,802
2403	STUDENT ATHLETE HEADQUARTERS ACADEMY*	-	-	-
20265	TAOS ACADEMY CHARTER SCHOOL	777,995	934,456	1,059,726
20307	TAOS CHARTER SCHOOL	615,755	739,589	838,735
3320	TAOS COUNTY	5,659,227	6,797,344	7,708,568
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	549,078	659,502	747,912
20435	TAOS INTERNATIONALSCHOOL	553,667	665,014	754,163
20062	TAOS MUNICIPAL SCHOOLS	8,113,610	9,745,324	11,051,741
6020	TATUM MUNICIPAL SCHOOLS	1,552,211	1,864,374	2,114,304
2394	TECH LEADERSHIP HIGH SCHOOL	798,781	959,423	1,088,039
5015	TEXICO MUNICIPAL SCHOOLS	2,168,237	2,604,287	2,953,407
29408	THE ASK ACADEMY	1,304,667	1,567,046	1,777,118
2413	THE GREAT ACADEMY	476,191	571,957	648,632
1398	THE MASTERS PROGRAM	669,745	804,437	912,276
2366	THE NEW AMERICA SCHOOL	767,467	921,811	1,045,385
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	718,876	863,448	979,198
2370	TIERRA ADENTRO OF NEW MEXICO	978,838	1,175,690	1,333,298
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	1,040,926	1,250,265	1,417,870
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	134,975	162,119	183,852
3330	TORRANCE COUNTY	2,280,806	2,739,494	3,106,740
2080	TOWN OF BERNALILLO	2,844,191	3,416,181	3,874,140
4290	TOWN OF EDGEWOOD	927,007	1,113,436	1,262,699
2270	TOWN OF ELIDA	87,464	105,053	119,136
2300	TOWN OF ESTANCIA	261,851	314,512	356,674
2720	TOWN OF SILVER CITY	3,867,030	4,644,722	5,267,374
2750	TOWN OF SPRINGER	250,783	301,218	341,598
2770	TOWN OF TAOS	3,327,941	3,997,217	4,533,067
32106	TOWN OF TATUM	386,028	463,662	525,818
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	404,115	485,386	550,454
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	5,036,453	6,049,325	6,860,272
10033	TUCUMCARI PUBLIC SCHOOLS	3,559,018	4,274,765	4,847,823
15049	TULAROSA MUNICIPAL SCHOOLS	3,623,266	4,351,934	4,935,336
1315	TURQUOISE TRAIL CHARTER SCHOOL	1,744,955	2,095,880	2,376,845
3340	UNION COUNTY	972,899	1,168,557	1,325,209
3350	VALENCIA COUNTY	5,644,920	6,780,159	7,689,079
24073	VAUGHN MUNICIPAL SCHOOLS	600,908	721,756	818,511
2100	VILLAGE OF BOSQUE FARMS	778,535	935,105	1,060,461
2130	VILLAGE OF CHAMA	268,060	321,969	365,131
32099	VILLAGE OF FT SUMNER	306,393	368,011	417,345
32100	VILLAGE OF HATCH	583,901	701,329	795,346
32101	VILLAGE OF JEMEZ SPRINGS	180,596	216,916	245,995
32102	VILLAGE OF LOGAN	336,627	404,326	458,528
2880	VILLAGE OF MELROSE	97,182	116,726	132,374
2490	VILLAGE OF MILAN	876,527	1,052,804	1,193,938
2530	VILLAGE OF PECOS	214,070	257,121	291,590
2560	VILLAGE OF QUESTA	327,989	393,950	446,762
2610	VILLAGE OF RESERVE	102,041	122,562	138,992
2800	VILLAGE OF TIJERAS	178,437	214,322	243,053
20317	VISTA GRANDE CHARTER HIGH SCHOOL	413,563	496,734	563,324
30090	WAGON MOUND PUBLIC SCHOOLS	710,508	853,397	967,800
29330	WALATOWA CHARTER HIGH SCHOOL	346,076	415,674	471,398
12038	WEST LAS VEGAS PUBLIC SCHOOLS	5,983,976	7,187,403	8,150,917
8099	WESTERN NEW MEXICO UNIVERSITY	10,863,858	13,048,669	14,797,920
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	214,610	257,770	292,325
13142	ZUNI PUBLIC SCHOOLS	6,377,563	7,660,143	8,687,031
		<u>\$ 2,699,497,654</u>	<u>\$ 3,242,388,746</u>	<u>\$ 3,677,049,973</u>

* Zero Share in 2019

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. Brian Colón, Esq.
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), a fiduciary fund of the State of New Mexico, as of and for the year ended June 30, 2019, and the related notes. We have also audited the totals for all employers of the columns titled net OPEB liability as of June 30, 2019, deferred outflows of resources, deferred inflows of resources, and OPEB expense (income) as of and for the year ended June 30, 2019, included in the accompanying schedule of OPEB amounts by employer, and the related notes and have issued our report thereon dated June 2, 2020.

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 2, 2020

New Mexico Retiree Health Care Authority
Exit Conference
June 30, 2019

An exit conference was held on June 2, 2020 in a closed session, with the following in attendance:

New Mexico Retiree Health Care Authority:

Tom Sullivan, President
Joe Montano, Vice President
Jan Goodwin, Board Member
Terry Linton, Board Member
Pamela Moon, Board Member
David Archuleta, Executive Director
Neil Kueffer, Deputy Director
Peggy Martinez, Chief Financial Officer
Jenny Haikin, Accountant/Auditor
Greg Archuleta, Director of Communications and Member Management

Moss Adams LLP:

Kory Hoggan, CPA, Partner
Aaron Hamilton, CPA, Assurance Senior Manager