



SCHEDULES OF EMPLOYER ALLOCATIONS  
AND OPEB AMOUNTS BY EMPLOYER

NEW MEXICO RETIREE HEALTH  
CARE AUTHORITY

June 30, 2018

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## **Report of Independent Auditors**

Board of Directors  
New Mexico Retiree Health Care Authority  
Mr. Brian Colon, 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, 2018, and the related notes. We have also audited the totals for all employers of the columns titled net OPEB liability as of June 30, 2018, deferred outflows of resources, deferred inflows of resources, and OPEB expense as of and for the year ended June 30, 2018, 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, 2018 and the net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for the Authority as of and for the year ended June 30, 2018 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, 2018, and our report thereon dated November 19, 2018 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 May 23, 2019 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 New Mexico Retiree Health Care Authority, members of the Board of New Mexico Retiree Health Care Authority, the State of New Mexico Legislature, and participating employers of the New Mexico Retiree Health Care Authority and their auditors, and is not intended to be and should not be used by anyone other than these specified parties.

*Mess Adams LLP*

Albuquerque, New Mexico  
May 23, 2019

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**New Mexico Retiree Health Care Authority**  
**Schedule of Employer Allocations**  
**As of and for the Year Ended June 30, 2018**

Employer Code	Employer	2018 Employer Contributions (1)	Employer Allocation Percentage (2)
1341	STATE OF NEW MEXICO	\$ 20,608,020	24.13075%
2308	21ST CENTURY PUBLIC ACADEMY	22,865	0.02677%
2340	ABQ CHARTER ACADEMY	35,341	0.04138%
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	33,739	0.03951%
2344	ACADEMY OF TRADES AND TECHNOLOGY	16,140	0.01890%
2390	ACE LEADERSHIP	33,075	0.03873%
15046	ALAMOGORDO PUBLIC SCHOOLS	568,687	0.66590%
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	668,510	0.78278%
4560	ALBUQUERQUE HOUSING AUTHORITY	54,048	0.06329%
2341	ALBUQUERQUE INSTITUTE FOR MATHMATICS AND SCIENCE	33,192	0.03887%
2003	ALBUQUERQUE PUBLIC SCHOOLS	9,437,465	11.05068%
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	34,785	0.04073%
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	27,220	0.03187%
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	19,092	0.02236%
8347	ALDO LEOPOLD CHARTER SCHOOL	26,444	0.03096%
2356	ALICE KING COMMUNITY SCHOOL	40,014	0.04685%
7335	ALMA D' ARTE CHARTER HIGH	20,070	0.02350%
2303	AMY BIEHL CHARTER SCHOOL	45,027	0.05272%
20316	ANANSI CHARTER SCHOOL	17,877	0.02093%
23121	ANIMAS PUBLIC SCHOOLS	29,076	0.03405%
7339	ANTHONY CHARTER SCHOOL	10,371	0.01214%
3004	ARTESIA PUBLIC SCHOOLS	422,016	0.49415%
16050	AZTEC MUNICIPAL SCHOOLS	284,601	0.33325%
14043	BELEN CONSOLIDATED SCHOOLS	382,451	0.44783%
3010	BERNALILLO COUNTY	2,472,199	2.89479%
29086	BERNALILLO PUBLIC SCHOOLS	371,534	0.43504%
16051	BLOOMFIELD MUNICIPAL SCHOOLS	313,977	0.36765%
26077	CAPITAN MUNICIPAL SCHOOLS	60,893	0.07130%
16357	CARINOS CHARTER SCHOOL	10,286	0.01204%
3005	CARLSBAD MUNICIPAL SCHOOLS	776,203	0.90889%
26078	CARRIZOZO MUNICIPAL SCHOOLS	26,471	0.03100%
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	770,579	0.90230%
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	1,550,411	1.81543%
2150	CENTRAL REGION EDUCATION COOPERATIVE	47,977	0.05618%
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	18,466	0.02162%
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	60,869	0.07127%
3030	CHAVES COUNTY	200,993	0.23535%
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	31,988	0.03746%
3040	CIBOLA COUNTY	76,545	0.08963%
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	38,104	0.04462%
9027	CIMARRON MUNICIPAL SCHOOLS	59,021	0.06911%
2010	CITY OF ALAMOGORDO	250,196	0.29296%
2020	CITY OF ALBUQUERQUE	5,998,574	7.02395%
2040	CITY OF AZTEC	79,663	0.09328%
2060	CITY OF BELEN	71,560	0.08379%
2090	CITY OF BLOOMFIELD	74,806	0.08759%
2110	CITY OF CARLSBAD	538,680	0.63076%
2180	CITY OF CLOVIS	266,714	0.31231%
2210	CITY OF DEMING	127,255	0.14901%
2290	CITY OF ESPANOLA	118,568	0.13884%
2310	CITY OF FARMINGTON	856,920	1.00340%
2330	CITY OF GALLUP	360,021	0.42156%
2380	CITY OF JAL	20,603	0.02412%
2400	CITY OF LAS CRUCES	1,349,975	1.58074%
2410	CITY OF LAS VEGAS	185,935	0.21772%
2500	CITY OF MORIARTY	29,330	0.03434%
2550	CITY OF PORTALES	113,458	0.13285%
2570	CITY OF RATON	71,388	0.08359%
2620	CITY OF RIO RANCHO	612,423	0.71711%
2630	CITY OF ROSWELL	489,619	0.57331%
2690	CITY OF SANTA FE	1,407,875	1.64853%

**New Mexico Retiree Health Care Authority**  
**Schedule of Employer Allocations**  
**As of and for the Year Ended June 30, 2018**

Employer Code	Employer	2018 Employer Contributions (1)	Employer Allocation Percentage (2)
2710	CITY OF SANTA ROSA	\$ 30,715	0.03597%
2730	CITY OF SOCORRO	94,096	0.11018%
2950	CITY OF SUNLAND PARK	75,601	0.08852%
2760	CITY OF T OR C	67,989	0.07961%
2780	CITY OF TEXICO	6,305	0.00738%
2810	CITY OF TUCUMCARI	78,859	0.09234%
18056	CLAYTON MUNICIPAL SCHOOLS	63,631	0.07451%
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	45,177	0.05290%
5012	CLOVIS MUNICIPAL SCHOOLS	836,055	0.97897%
8024	COBRE CONSOLIDATED SCHOOLS	170,437	0.19957%
3050	COLFAX COUNTY	55,925	0.06548%
2421	CORAL COMMUNITY CHARTER SCHOOL	22,384	0.02621%
26079	CORONA PUBLIC SCHOOLS	21,456	0.02512%
2363	CORRALES INTERNATIONAL SCHOOL	24,590	0.02879%
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	59,071	0.06917%
25319	COTTONWOOD VALLEY CHARTER SCHOOL	17,327	0.02029%
29087	CUBA INDEPENDENT SCHOOLS	93,583	0.10958%
3060	CURRY COUNTY	119,770	0.14024%
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	18,562	0.02173%
19059	DEMING PUBLIC SCHOOLS	548,901	0.64273%
18057	DES MOINES MUNICIPAL SCHOOLS	22,647	0.02652%
4008	DEXTER CONSOLIDATED SCHOOLS	106,703	0.12494%
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	28,405	0.03326%
11117	DORA CONSOLIDATED SCHOOLS	36,509	0.04275%
16359	DREAM DINE' CHARTER SCHOOL	5,566	0.00652%
17115	DULCE INDEPENDENT SCHOOLS	107,411	0.12577%
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	5,286	0.00619%
2304	EAST MOUNTAIN HIGH SCHOOL	37,827	0.04429%
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	628,342	0.73575%
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	203,370	0.23813%
3100	EDDY COUNTY	353,599	0.41404%
2323	EL CAMINO REAL ACADEMY	33,542	0.03928%
11034	ELIDA MUNICIPAL SCHOOLS	20,006	0.02343%
17054	ESPANOLA PUBLIC SCHOOLS	408,467	0.47829%
22065	ESTANCIA MUNICIPAL SCHOOLS	83,172	0.09739%
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	33,010	0.03865%
6016	EUNICE PUBLIC SCHOOLS	81,344	0.09525%
2432	EXPLORE ACADEMY	28,830	0.03376%
16052	FARMINGTON MUNICIPAL SCHOOLS	1,063,632	1.24545%
11118	FLOYD MUNICIPAL SCHOOLS	34,322	0.04019%
27083	FT SUMNER MUNICIPAL SCHOOLS	45,383	0.05314%
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	1,468,258	1.71924%
4140	GALLUP HOUSING AUTHORITY	9,118	0.01068%
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	1,427,351	1.67134%
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	21,310	0.02495%
2362	GORDON BERNELL CHARTER SCHOOL	37,563	0.04398%
5013	GRADY MUNICIPAL SCHOOLS	24,173	0.02831%
3110	GRANT COUNTY	136,910	0.16031%
14044	GRANTS-CIBOLA COUNTY SCHOOLS	398,826	0.46700%
4009	HAGERMAN MUNICIPAL SCHOOLS	61,545	0.07207%
7022	HATCH VALLEY MUNICIPAL SCHOOLS	138,477	0.16215%
2430	HEALTH LEADERSHIP HIGH SCHOOL	26,556	0.03110%
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	28,907	0.03385%
6017	HOBBS MUNICIPAL SCHOOLS	941,077	1.10194%
26080	HONDO VALLEY PUBLIC SCHOOLS	27,432	0.03212%
2327	HORIZON ACADEMY WEST	38,376	0.04494%
10119	HOUSE MUNICIPAL SCHOOLS	21,632	0.02533%
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	35,738	0.04185%
7420	J. PAUL TAYLOR ACADEMY	18,086	0.02118%
6018	JAL PUBLIC SCHOOLS	58,460	0.06845%
3321	JEFFERSON MONTESSORI ACADEMY	21,961	0.02571%

**New Mexico Retiree Health Care Authority**  
**Schedule of Employer Allocations**  
**As of and for the Year Ended June 30, 2018**

Employer Code	Employer	2018 Employer Contributions (1)	Employer Allocation Percentage (2)
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	\$ 37,763	0.04422%
29088	JEMEZ VALLEY PUBLIC SCHOOLS	51,184	0.05993%
7337	LA ACADEMIA DE DOLORES HUERTA	18,095	0.02119%
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	49,559	0.05803%
2343	LA PROMESA EARLY LEARNING CENTER	36,103	0.04227%
2357	LA RESOLANA LEADERSHIP ACADEMY	7,764	0.00909%
17425	LA TIERRA MONTESSORI SCHOOL	10,543	0.01235%
4010	LAKE ARTHUR SCHOOLS	18,881	0.02211%
7023	LAS CRUCES SCHOOL DISTRICT #2	2,616,121	3.06331%
7338	LAS MONTANAS CHARTER HIGH SCHOOL	20,848	0.02441%
12037	LAS VEGAS CITY SCHOOLS	190,924	0.22356%
3150	LEA COUNTY	304,517	0.35657%
3160	LINCOLN COUNTY	86,094	0.10081%
17334	LINDRITH AREA HERITAGE SCHOOL	3,395	0.00398%
10120	LOGAN MUNICIPAL SCHOOLS	42,523	0.04979%
23070	LORDSBURG MUNICIPAL SCHOOLS	62,284	0.07293%
3170	LOS ALAMOS COUNTY	879,240	1.02953%
32093	LOS ALAMOS PUBLIC SCHOOLS	483,907	0.56662%
14045	LOS LUNAS CONSOLIDATED SCHOOLS	842,420	0.98642%
2322	LOS PUENTES CHARTER SCHOOL	23,200	0.02717%
3006	LOVING MUNICIPAL SCHOOLS	63,918	0.07484%
6019	LOVINGTON MUNICIPAL SCHOOLS	362,729	0.42473%
12128	LUNA COMMUNITY COLLEGE	109,677	0.12842%
3180	LUNA COUNTY	166,642	0.19513%
25075	MAGDALENA MUNICIPAL SCHOOLS	56,300	0.06592%
9028	MAXWELL MUNICIPAL SCHOOLS	25,579	0.02995%
17424	MCCURDY CHARTER SCHOOL	39,040	0.04571%
3200	MCKINLEY COUNTY	196,046	0.22956%
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	28,926	0.03387%
5014	MELROSE MUNICIPAL SCHOOLS	33,776	0.03955%
17127	MESA VISTA SCHOOLS	50,463	0.05909%
10141	MESALANDS COMMUNITY COLLEGE	61,587	0.07211%
13369	MIDDLE COLLEGE HIGH SCHOOL	11,230	0.01315%
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	68,598	0.08032%
1306	MONTE DEL SOL CHARTER SCHOOL	34,864	0.04082%
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	30,211	0.03538%
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	21,699	0.02541%
30089	MORA INDEPENDENT SCHOOLS	74,434	0.08716%
9324	MORENO VALLEY CHARTER HIGH SCHOOL	7,398	0.00866%
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	266,586	0.31216%
16356	MOSAIC ACADEMY CHARTER SCHOOL	16,027	0.01877%
31091	MOSQUERO MUNICIPAL SCHOOLS	12,743	0.01492%
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	20,674	0.02421%
22067	MOUNTAINAIR PUBLIC SCHOOLS	37,302	0.04368%
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	22,499	0.02634%
2354	NATIVE AMERICAN COMMUNITY ACADEMY	57,874	0.06777%
2148	NEW MEXICO ACTIVITIES ASSOCIATION	21,235	0.02486%
1418	NEW MEXICO CONNECTIONS ACADEMY	65,025	0.07614%
12102	NEW MEXICO HIGHLANDS UNIVERSITY	461,892	0.54085%
2414	NEW MEXICO INTERNATIONAL SCHOOL	15,280	0.01789%
6124	NEW MEXICO JUNIOR COLLEGE	258,718	0.30294%
4097	NEW MEXICO MILITARY INSTITUTE	270,674	0.31694%
1416	NEW MEXICO SCHOOL FOR THE ARTS	25,447	0.02980%
1094	NEW MEXICO SCHOOL FOR THE DEAF	194,788	0.22808%
16358	NEW MEXICO VIRTUAL ACADEMY	16,656	0.01950%
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	181,343	0.21234%
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	28,888	0.03383%
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	49,971	0.05851%
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	27,306	0.03197%
2328	NORTH VALLEY ACADEMY	37,659	0.04410%
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	21,722	0.02544%



**New Mexico Retiree Health Care Authority**  
**Schedule of Employer Allocations**  
**As of and for the Year Ended June 30, 2018**

Employer Code	Employer	2018 Employer Contributions (1)	Employer Allocation Percentage (2)
32110	NORTHERN NEW MEXICO COLLEGE	\$ 154,944	0.18143%
4215	NORTHERN REGIONAL HOUSING AUTHORITY	10,720	0.01255%
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	28,762	0.03368%
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	10,731	0.01257%
2311	NUESTROS VALORES CHARTER SCHOOL	22,011	0.02577%
32118	PECOS CONNECTIONS ACADEMY	20,991	0.02458%
12039	PECOS INDEPENDENT SCHOOLS	83,978	0.09833%
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	13,727	0.01607%
20060	PENASCO INDEPENDENT SCHOOLS	74,561	0.08731%
1001	POJOAQUE VALLEY SCHOOLS	215,064	0.25183%
11035	PORTALES MUNICIPAL SCHOOLS	297,406	0.34824%
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	39,844	0.04665%
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	31,370	0.03673%
20125	QUESTA INDEPENDENT SCHOOLS	55,147	0.06457%
4170	RATON HOUSING AUTHORITY	5,478	0.00641%
9029	RATON PUBLIC SCHOOLS	97,206	0.11382%
2580	RATON PUBLIC SERVICE	16,471	0.01929%
20312	RED RIVER VALLEY CHARTER SCHOOL	8,495	0.00995%
26150	REGION IX EDUCATION COOPERATIVE	61,311	0.07179%
5016	REGIONAL EDUCATION COOPERATIVE #6	10,852	0.01271%
6150	REGIONAL EDUCATION COOPERATIVE VII	4,837	0.00566%
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	16,356	0.01915%
28085	RESERVE SCHOOL DISTRICT	29,132	0.03411%
3240	RIO ARRIBA COUNTY	183,789	0.21521%
12326	RIO GALLINAS CHARTER SCHOOL	8,707	0.01020%
29123	RIO RANCHO PUBLIC SCHOOLS	1,821,707	2.13310%
2318	ROBERT F. KENNEDY CHARTER SCHOOL	41,038	0.04805%
3250	ROOSEVELT COUNTY	65,812	0.07706%
2313	ROOTS AND WINGS COMMUNITY SCHOOL	6,127	0.00717%
4011	ROSWELL INDEPENDENT SCHOOLS	963,697	1.12843%
31092	ROY SCHOOLS	16,775	0.01964%
26081	RUIDOSO MUNICIPAL SCHOOLS	194,559	0.22782%
2418	SAGE MONTESSORI CHARTER SCHOOL *	-	0.00000%
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	14,714	0.01723%
10032	SAN JON MUNICIPAL SCHOOLS	25,221	0.02953%
32107	SAN JUAN COMMUNICATIONS	40,492	0.04741%
3260	SAN JUAN COUNTY	644,270	0.75440%
4390	SAN JUAN WATER COMMISSION	4,895	0.00573%
3270	SAN MIGUEL COUNTY	81,104	0.09497%
29303	SAN DOVAL ACADEMY OF BILINGUAL EDUCATION	7,050	0.00826%
3280	SAN DOVAL COUNTY	436,143	0.51070%
4260	SANTA FE CIVIC HOUSING AUTHORITY	27,736	0.03248%
1003	SANTA FE COMMUNITY COLLEGE	433,119	0.50716%
3290	SANTA FE COUNTY	892,798	1.04541%
1002	SANTA FE PUBLIC SCHOOLS	1,458,229	1.70749%
24072	SANTA ROSA CONSOLIDATED SCHOOLS	90,149	0.10556%
14366	SCHOOL OF DREAMS ACADEMY	46,013	0.05388%
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	6,981	0.00817%
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	9,381	0.01098%
3300	SIERRA COUNTY	55,505	0.06499%
8026	SILVER CITY CONSOLIDATED SCHOOLS	316,748	0.37089%
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	7,119	0.00834%
25076	SOCORRO CONSOLIDATED SCHOOLS	174,081	0.20384%
2309	SOUTH VALLEY ACADEMY	68,138	0.07979%
2396	SOUTH VALLEY PREPARATORY SCHOOL	14,534	0.01702%
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	15,591	0.01826%
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	22,459	0.02630%
2345	SOUTHWEST INTERMEDIATE LEARNING CENTER *	-	0.00000%
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	3,781	0.00443%
2346	SOUTHWEST PRIMARY LEARNING CENTER	13,881	0.01625%
21150	SOUTHWEST REGIONAL EDUCATION #10	33,740	0.03951%

**New Mexico Retiree Health Care Authority**  
**Schedule of Employer Allocations**  
**As of and for the Year Ended June 30, 2018**

Employer Code	Employer	2018 Employer Contributions (1)	Employer Allocation Percentage (2)
32098	SOUTHWEST SECONDARY LEARNING CENTER	\$ 22,915	0.02683%
4520	SPRINGER HOUSING AUTHORITY	2,377	0.00278%
9030	SPRINGER MUNICIPAL SCHOOLS	26,832	0.03142%
2403	STUDENT ATHLETE HEADQUARTERS ACADEMY	6,466	0.00757%
20265	TAOS ACADEMY CHARTER SCHOOL	24,827	0.02907%
20307	TAOS CHARTER SCHOOL	22,954	0.02688%
3320	TAOS COUNTY	192,206	0.22506%
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	14,377	0.01683%
20435	TAOS INTERNATIONALSCHOOL	21,249	0.02488%
20062	TAOS MUNICIPAL SCHOOLS	253,913	0.29732%
6020	TATUM MUNICIPAL SCHOOLS	48,081	0.05630%
2394	TECH LEADERSHIP HIGH SCHOOL	23,551	0.02758%
5015	TEXICO MUNICIPAL SCHOOLS	67,559	0.07911%
29408	THE ASK ACADEMY	39,488	0.04624%
2413	THE GREAT ACADEMY	15,483	0.01813%
1398	THE MASTERS PROGRAM	20,258	0.02372%
2366	THE NEW AMERICA SCHOOL	24,877	0.02913%
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	20,912	0.02449%
2370	TIERRA ADENTRO OF NEW MEXICO	29,624	0.03469%
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	33,364	0.03907%
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	4,197	0.00491%
3330	TORRANCE COUNTY	69,552	0.08144%
2080	TOWN OF BERNALILLO	83,395	0.09765%
4290	TOWN OF EDGEWOOD	26,104	0.03057%
2270	TOWN OF ELIDA	2,658	0.00311%
2300	TOWN OF ESTANCIA	9,822	0.01150%
2720	TOWN OF SILVER CITY	123,037	0.14407%
2750	TOWN OF SPRINGER	8,417	0.00986%
2770	TOWN OF TAOS	111,706	0.13080%
32106	TOWN OF TATUM	9,531	0.01116%
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	12,220	0.01431%
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	154,258	0.18063%
10033	TUCUMCARI PUBLIC SCHOOLS	114,868	0.13450%
15049	TULAROSA MUNICIPAL SCHOOLS	115,098	0.13477%
1315	TURQUOISE TRAIL CHARTER SCHOOL	46,724	0.05471%
3340	UNION COUNTY	30,171	0.03533%
13430	UPLIFT COMMUNITY SCHOOL *	-	0.00000%
3350	VALENCIA COUNTY	198,345	0.23225%
24073	VAUGHN MUNICIPAL SCHOOLS	18,228	0.02134%
2100	VILLAGE OF BOSQUE FARMS	25,757	0.03016%
2130	VILLAGE OF CHAMA	9,549	0.01118%
32099	VILLAGE OF FT SUMNER	9,916	0.01161%
32100	VILLAGE OF HATCH	18,208	0.02132%
32101	VILLAGE OF JEMEZ SPRINGS	5,239	0.00613%
32102	VILLAGE OF LOGAN	9,969	0.01167%
2880	VILLAGE OF MELROSE	3,520	0.00412%
2490	VILLAGE OF MILAN	26,338	0.03084%
2530	VILLAGE OF PECOS	5,600	0.00656%
2560	VILLAGE OF QUESTA	9,040	0.01059%
2610	VILLAGE OF RESERVE	3,022	0.00354%
2800	VILLAGE OF TIJERAS	5,883	0.00689%
20317	VISTA GRANDE CHARTER HIGH SCHOOL	12,741	0.01492%
30090	WAGON MOUND PUBLIC SCHOOLS	24,677	0.02890%
29330	WALATOWA CHARTER HIGH SCHOOL	10,490	0.01228%
12038	WEST LAS VEGAS PUBLIC SCHOOLS	184,732	0.21631%
8099	WESTERN NEW MEXICO UNIVERSITY	349,050	0.40872%
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	6,042	0.00707%
13142	ZUNI PUBLIC SCHOOLS	198,209	0.23209%
		<u>\$ 85,401,662</u>	<u>100.00000%</u>

\* Zero Share in 2018









**New Mexico Retiree Health Care Authority**  
**Schedule of OPEB Amounts by Employer**  
**As of and for the Year Ended June 30, 2018**

Employer Code	Employer	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense (Income)			
		Net OPEB Liability June 30, 2018 (4)	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience (5)	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments (6)	Changes of Assumptions (7)	Changes in Proportion	Total Deferred Inflows of Resources (8)	Proportionate Share of Plan OPEB Expense (Income) (9)	Net Amortization of Deferred Amounts from Changes in Proportion (9)	Total Employer OPEB Expense (Income) (9)
10033	TUCUMCARI PUBLIC SCHOOLS	\$ 5,848,537	\$ -	\$ -	\$ 346,271	\$ 72,988	\$ 1,091,896	\$ 5,968	\$ 1,517,123	\$ (7,774)	\$ (1,264)	\$ (9,038)
15049	TULAROSA MUNICIPAL SCHOOLS	5,860,278	-	-	346,966	73,134	1,094,088	235,034	1,749,222	(7,789)	(49,795)	(57,584)
1315	TURQUOISE TRAIL CHARTER SCHOOL	2,378,985	129,453	129,453	140,851	29,689	444,146	-	614,686	(3,162)	27,426	24,264
3340	UNION COUNTY	1,536,274	-	-	90,957	19,172	286,815	47,283	444,227	(2,042)	(10,017)	(12,059)
13430	UPLIFT COMMUNITY SCHOOL *	-	-	-	-	-	-	890,558	-	-	(188,678)	(188,678)
3350	VALENCIA COUNTY	10,099,054	126,239	126,239	597,929	126,032	1,885,449	-	2,609,410	(13,424)	26,745	13,321
24073	VAUGHN MUNICIPAL SCHOOLS	927,939	-	-	54,940	11,580	173,242	85,842	325,604	(1,233)	(18,187)	(19,420)
2100	VILLAGE OF BOSQUE FARMS	1,311,464	46,364	46,364	77,647	16,367	244,844	-	338,858	(1,743)	9,823	8,080
2130	VILLAGE OF CHAMA	486,146	69,776	69,776	28,783	6,067	90,761	-	125,611	(646)	14,783	14,137
32099	VILLAGE OF FT SUMNER	504,844	-	-	29,890	6,300	94,252	25,707	156,149	(671)	(5,446)	(6,117)
32100	VILLAGE OF HATCH	927,069	118,894	118,894	54,888	11,569	173,080	-	239,537	(1,232)	25,190	23,958
32101	VILLAGE OF JEMEZ SPRINGS	266,554	-	-	15,782	3,326	49,764	31,674	100,546	(354)	(6,711)	(7,065)
32102	VILLAGE OF LOGAN	507,453	-	-	30,044	6,333	94,739	69,776	200,892	(675)	(14,783)	(15,458)
2880	VILLAGE OF MELROSE	179,152	25,248	25,248	10,607	2,236	33,447	-	46,290	(238)	5,349	5,111
2490	VILLAGE OF MILAN	1,341,033	17,903	17,903	79,398	16,736	250,365	-	346,499	(1,782)	3,793	2,011
2530	VILLAGE OF PECOS	285,252	-	-	16,889	3,560	53,255	13,313	87,017	(379)	(2,820)	(3,199)
2580	VILLAGE OF QUESTA	460,491	-	-	27,264	5,747	85,972	59,677	178,660	(612)	(12,643)	(13,255)
2610	VILLAGE OF RESERVE	153,932	9,640	9,640	9,114	1,921	28,738	-	39,773	(205)	2,042	1,837
2800	VILLAGE OF TIJERAS	299,602	67,480	67,480	17,738	3,739	55,934	-	77,411	(398)	14,297	13,899
20317	VISTA GRANDE CHARTER HIGH SCHOOL	648,775	-	-	38,412	8,096	121,123	10,099	177,730	(862)	(2,140)	(3,002)
30090	WAGON MOUND PUBLIC SCHOOLS	1,256,675	5,509	5,509	74,403	15,683	234,616	-	324,702	(1,670)	1,167	(503)
29330	WALATOWA CHARTER HIGH SCHOOL	533,978	42,232	42,232	31,615	6,664	99,691	-	137,970	(710)	8,948	8,238
12038	WEST LAS VEGAS PUBLIC SCHOOLS	9,405,926	163,422	163,422	556,891	117,382	1,756,045	-	2,430,318	(12,502)	34,623	22,121
8099	WESTERN NEW MEXICO UNIVERSITY	17,772,596	-	-	1,052,251	221,795	3,318,065	1,435,451	6,027,562	(23,623)	(304,121)	(327,744)
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	307,429	3,672	3,672	18,202	3,837	57,396	-	79,435	(409)	778	369
13142	ZUNI PUBLIC SCHOOLS	10,092,097	-	-	597,517	125,946	1,884,150	402,128	3,009,741	(13,414)	(85,197)	(98,611)
		\$ 4,348,354,815	\$ 67,183,345	\$ 67,183,345	\$ 257,450,453	\$ 54,265,845	\$ 811,818,540	\$ 67,183,345	\$ 1,190,718,183	\$ (5,779,817)	\$ -	\$ (5,779,817)

\* 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 plan has 299 participating employers and 156,025 current members, including active employees, terminated eligible members, retirees, and surviving spouses. As of June 30, 2018, membership in the plan consists of the following:

Plan membership	
Current retirees and surviving spouses	51,205
Inactive and eligible for deferred benefit	11,471
Current active members	93,349
	<u>156,025</u>
Active membership	
State general	19,593
State police and corrections	1,886
Municipal general	17,004
Municipal police	3,820
Municipal FTRE	2,290
Educational Retirement Board	48,756
	<u>93,349</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 Plan 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 System 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 Plan's total employer contributions during the measurement period July 1, 2017 through June 30, 2018.

# New Mexico Retiree Health Care Authority

## Notes to the Schedules

### Note 4 – Net OPEB Liability

The plan's actuarial valuation was performed by the Actuary's independent actuary as of June 30, 2017 and rolled forward to June 30, 2018 for measurement of the net OPEB liability and other OPEB amounts. 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, 2018 are as follows:

	<u>June 30, 2018</u>
Total OPEB liability	\$ 5,006,011,109
Plan fiduciary net position	<u>657,656,294</u>
Net OPEB liability	<u>\$ 4,348,354,815</u>

Plan fiduciary net position as a percentage of the total OPEB liability (funded status)	13.14%
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### Actuarial Valuation

The total OPEB liability as of June 30, 2018 was determined by an actuarial valuation as of June 30, 2017 that was rolled forward to a measurement date of June 30, 2018. The mortality, retirement, disability, turnover and salary increase assumptions for PERA members are based on the PERA annual valuation as of June 30, 2016 and for ERB members are based on the ERB actuarial experience study as of June 30, 2016. The following actuarial assumptions were applied to the actuary's measurement:

Valuation Date	June 30, 2017
Actuarial cost method	Entry age normal, level percent of pay, calculated on individual employee basis
Asset valuation method	Market value of assets
Actuarial assumptions:	
Inflation	2.50% for ERB members; 2.25% for PERA members
Projected payroll increases	3.50% to 12.50%, 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-2000 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 4.08% as of June 30, 2018. 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, 2029. Thus, the 7.25% discount rate was used to calculate the net OPEB liability through 2029. Beyond 2029, the index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher (3.87%) was applied. Thus 4.08% 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 4.08%, 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 (3.08%)	Current Discount (4.08%)	1% Increase (5.08%)
\$ 5,262,533,266	\$ 4,348,354,815	\$ 3,627,778,443

The following presents the Net OPEB Liability of NMRHCA as of June 30, 2018, as well as what the Fund's Net OPEB Liability would be if it were calculated using a health cost trend rate that is 1-percentage-point lower or 1-percentage-point higher than the health cost trend rates used:

1% Decrease	Current Trend Rates	1% Increase
\$ 3,675,884,346	\$ 4,348,354,815	\$ 4,875,586,778

### Note 5 – Financial Information

#### OPEB Expense (Income)

The components of allocable OPEB expense (income) for the measurement year ended June 30, 2018 are as follows:

Service cost	\$ 188,372,284
Interest on the total OPEB liability	199,583,585
Expensed portion of current-period difference between expected and actual experience in the total OPEB liability	(25,441,276)
Expensed portion of current-period changes of assumptions or other inputs	(39,399,137)
Actual member contributions	(42,700,831)
Projected earnings on plan investments	(43,042,066)
Expensed portion of current-period differences between actual and projected earnings on plan investments	(1,343,105)
Administrative expense and other changes in fiduciary net position	(22,526,824)
Recognition of beginning of year deferred inflows of resources as OPEB income	(219,282,447)
Net OPEB income	<u>\$ (5,779,817)</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, 2018:

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	4.76	\$ 173,901,575	\$ -	\$ (36,533,944)	\$ 137,367,631
	2018	5.72	-	145,524,098	(25,441,276)	120,082,822
Changes of assumptions or other inputs	2017	4.76	792,305,306	-	(166,450,695)	625,854,611
	2018	5.72	-	225,363,066	(39,399,137)	185,963,929
Differences between actual and projected earnings on plan investments	2017	4	65,191,233	-	(16,297,808)	48,893,425
	2018	5	-	6,715,525	(1,343,105)	5,372,420
Total deferred inflows of resources			\$ 1,031,398,114	\$ 377,602,689	\$ (285,465,965)	\$ 1,123,534,838

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

Year	Amount
2019	\$ (285,465,965)
2020	(285,465,965)
2021	(285,465,966)
2022	(220,451,843)
2023	(46,685,099)
Total	\$ (1,123,534,838)

### Note 6 – Additional Information

Additional financial information supporting the preparation of the Schedule of Employer Allocations and the Schedule of OPEB Amounts by Employer, including the disclosure of the net OPEB liability and the unmodified audit opinion on the financial statements, is located in the New Mexico Retiree Health Care Authority financial statements for the fiscal year ended June 30, 2018. Additional financial information is available at [www.nmrhca.state.nm.us](http://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**

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**New Mexico Retiree Health Care Authority**  
**Schedule of Deferred OPEB Amortization by Employer**  
**As of and for the year ended June 30, 2018**

Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year Ending 2019	Fiscal Year Ending 2020	Fiscal Year Ending 2021	Fiscal Year Ending 2022	Fiscal Year Ending 2023
		(10)	(11)	(12)	(13)	(14)
1341	STATE OF NEW MEXICO	\$ (68,806,703)	\$ (68,806,703)	\$ (68,806,703)	\$ (53,118,308)	\$ (11,209,053)
2308	21ST CENTURY PUBLIC ACADEMY	(82,644)	(82,644)	(82,644)	(65,240)	(16,978)
2340	ABQ CHARTER ACADEMY	(115,403)	(115,403)	(115,403)	(88,500)	(17,356)
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	(128,349)	(128,349)	(128,349)	(102,662)	(29,648)
2344	ACADEMY OF TRADES AND TECHNOLOGY	(77,781)	(77,781)	(77,781)	(65,493)	(25,979)
2390	ACE LEADERSHIP	(131,957)	(131,957)	(131,957)	(106,777)	(33,488)
15046	ALAMOGORDO PUBLIC SCHOOLS	(2,001,968)	(2,001,968)	(2,001,968)	(1,569,039)	(383,630)
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	(2,338,343)	(2,338,343)	(2,338,343)	(1,829,426)	(440,158)
4560	ALBUQUERQUE HOUSING AUTHORITY	(231,828)	(231,828)	(231,828)	(190,681)	(66,381)
2341	ALBUQUERQUE INSTITUTE FOR MATHEMATICS AND SCIENCE	(140,138)	(140,138)	(140,138)	(114,867)	(39,152)
2003	ALBUQUERQUE PUBLIC SCHOOLS	(33,506,134)	(33,506,134)	(33,506,134)	(26,321,632)	(6,570,371)
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	(90,497)	(90,497)	(90,497)	(64,017)	(460)
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	(125,991)	(125,991)	(125,991)	(105,271)	(40,086)
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	(66,845)	(66,845)	(66,845)	(52,308)	(12,611)
8347	ALDO LEOPOLD CHARTER SCHOOL	(75,542)	(75,542)	(75,542)	(55,414)	(5,212)
2356	ALICE KING COMMUNITY SCHOOL	(131,407)	(131,407)	(131,407)	(100,948)	(20,191)
7335	ALMA D' ARTE CHARTER HIGH	(56,095)	(56,095)	(56,095)	(40,816)	(3,056)
2303	AMY BIEHL CHARTER SCHOOL	(153,124)	(153,124)	(153,124)	(118,848)	(26,502)
20316	ANANSI CHARTER SCHOOL	(57,511)	(57,511)	(57,511)	(43,904)	(8,161)
23121	ANIMAS PUBLIC SCHOOLS	(104,009)	(104,009)	(104,009)	(81,872)	(20,798)
7339	ANTHONY CHARTER SCHOOL	(43,117)	(43,117)	(43,117)	(35,224)	(11,760)
3004	ARTESIA PUBLIC SCHOOLS	(1,355,972)	(1,355,972)	(1,355,972)	(1,034,705)	(191,339)
16050	AZTEC MUNICIPAL SCHOOLS	(1,073,955)	(1,073,955)	(1,073,955)	(857,296)	(243,882)
14043	BELEN CONSOLIDATED SCHOOLS	(1,722,281)	(1,722,281)	(1,722,281)	(1,431,128)	(528,662)
3010	BERNALILLO COUNTY	(8,132,733)	(8,132,733)	(8,132,733)	(6,250,711)	(1,257,182)
29086	BERNALILLO PUBLIC SCHOOLS	(1,438,933)	(1,438,933)	(1,438,933)	(1,156,096)	(344,966)
16051	BLOOMFIELD MUNICIPAL SCHOOLS	(1,017,032)	(1,017,032)	(1,017,032)	(778,007)	(148,250)
26077	CAPITAN MUNICIPAL SCHOOLS	(177,278)	(177,278)	(177,278)	(130,923)	(14,380)
16357	CARINOS CHARTER SCHOOL	(94,863)	(94,863)	(94,863)	(87,035)	(49,179)
3005	CARLSBAD MUNICIPAL SCHOOLS	(2,526,395)	(2,526,395)	(2,526,395)	(1,935,488)	(375,229)
26078	CARRIZO MUNICIPAL SCHOOLS	(78,379)	(78,379)	(78,379)	(58,225)	(7,193)
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	(2,840,686)	(2,840,686)	(2,840,686)	(2,254,064)	(611,987)
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	(4,241,673)	(4,241,673)	(4,241,673)	(3,061,387)	(170,185)
2150	CENTRAL REGION EDUCATION COOPERATIVE	(138,298)	(138,298)	(138,298)	(101,773)	(10,331)
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	(61,037)	(61,037)	(61,037)	(46,981)	(9,603)
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	(233,699)	(233,699)	(233,699)	(187,363)	(55,048)
3030	CHAVES COUNTY	(707,245)	(707,245)	(707,245)	(554,234)	(135,366)
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	(28,353)	(28,353)	(28,353)	(3,998)	39,094
3040	CIBOLA COUNTY	(562,610)	(562,610)	(562,610)	(504,338)	(262,702)
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	(155,871)	(155,871)	(155,871)	(126,862)	(41,347)
9027	CIMARRON MUNICIPAL SCHOOLS	(130,860)	(130,860)	(130,860)	(85,928)	15,565
2010	CITY OF ALAMOGORDO	(713,466)	(713,466)	(713,466)	(523,001)	(48,328)
2020	CITY OF ALBUQUERQUE	(21,028,026)	(21,028,026)	(21,028,026)	(16,461,466)	(3,982,603)
2040	CITY OF AZTEC	(284,373)	(284,373)	(284,373)	(223,727)	(56,570)
2060	CITY OF BELEN	(250,571)	(250,571)	(250,571)	(196,096)	(47,310)
2090	CITY OF BLOOMFIELD	(495,710)	(495,710)	(495,710)	(438,764)	(217,772)
2110	CITY OF CARLSBAD	(1,724,551)	(1,724,551)	(1,724,551)	(1,314,468)	(239,710)
2180	CITY OF CLOVIS	(816,165)	(816,165)	(816,165)	(613,119)	(91,534)
2210	CITY OF DEMING	(467,874)	(467,874)	(467,874)	(370,996)	(100,167)
2290	CITY OF ESPANOLA	(346,837)	(346,837)	(346,837)	(256,571)	(29,177)
2310	CITY OF FARMINGTON	(3,559,846)	(3,559,846)	(3,559,846)	(2,907,495)	(969,186)
2330	CITY OF GALLUP	(624,442)	(624,442)	(624,442)	(350,369)	220,050
2380	CITY OF JAL	(57,572)	(57,572)	(57,572)	(41,891)	(3,140)
2400	CITY OF LAS CRUCES	(4,855,596)	(4,855,596)	(4,855,596)	(3,827,891)	(985,015)
2410	CITY OF LAS VEGAS	(639,509)	(639,509)	(639,509)	(497,961)	(114,597)
2500	CITY OF MORIARTY	(47,066)	(47,066)	(47,066)	(24,740)	20,660
2550	CITY OF PORTALES	(369,808)	(369,808)	(369,808)	(283,436)	(55,228)
2570	CITY OF RATON	(259,142)	(259,142)	(259,142)	(204,797)	(53,800)
2620	CITY OF RIO RANCHO	(2,404,017)	(2,404,017)	(2,404,017)	(1,937,794)	(591,760)
2630	CITY OF ROSWELL	(1,394,923)	(1,394,923)	(1,394,923)	(1,022,190)	(93,638)
2690	CITY OF SANTA FE	(4,006,718)	(4,006,718)	(4,006,718)	(2,934,941)	(266,140)
2710	CITY OF SANTA ROSA	(93,346)	(93,346)	(93,346)	(69,961)	(10,068)
2730	CITY OF SOCORRO	(329,990)	(329,990)	(329,990)	(258,358)	(62,572)
2950	CITY OF SUNLAND PARK	(101,849)	(101,849)	(101,849)	(44,299)	67,280
2760	CITY OF T OR C	(215,199)	(215,199)	(215,199)	(163,442)	(28,485)
2780	CITY OF TEXICO	(20,484)	(20,484)	(20,484)	(15,686)	(3,025)
2810	CITY OF TUCUMCARI	(122,480)	(122,480)	(122,480)	(62,446)	58,497
18056	CLAYTON MUNICIPAL SCHOOLS	(43,377)	(43,377)	(43,377)	5,065	87,128
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	(139,826)	(139,826)	(139,826)	(105,434)	(16,647)
5012	CLOVIS MUNICIPAL SCHOOLS	(2,505,483)	(2,505,483)	(2,505,483)	(1,869,014)	(248,849)
8024	COBRE CONSOLIDATED SCHOOLS	(466,321)	(466,321)	(466,321)	(336,573)	(18,732)



**New Mexico Retiree Health Care Authority**  
**Schedule of Deferred OPEB Amortization by Employer**  
**As of and for the year ended June 30, 2018**

Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		Ending 2019	Ending 2020	Ending 2021	Ending 2022	Ending 2023
		(10)	(11)	(12)	(13)	(14)
3050	COLFAX COUNTY	\$ (208,417)	\$ (208,417)	\$ (208,417)	\$ (165,846)	\$ (46,044)
2421	CORAL COMMUNITY CHARTER SCHOOL	(96,509)	(96,509)	(96,509)	(79,468)	(27,852)
26079	CORONA PUBLIC SCHOOLS	(68,013)	(68,013)	(68,013)	(51,682)	(9,068)
2363	CORRALES INTERNATIONAL SCHOOL	(85,882)	(85,882)	(85,882)	(67,164)	(16,100)
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	(214,185)	(214,185)	(214,185)	(169,215)	(44,336)
25319	COTTONWOOD VALLEY CHARTER SCHOOL	(51,307)	(51,307)	(51,307)	(38,116)	(4,713)
29087	CUBA INDEPENDENT SCHOOLS	(315,732)	(315,732)	(315,732)	(244,489)	(53,256)
3060	CURRY COUNTY	(363,963)	(363,963)	(363,963)	(272,788)	(39,283)
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	(73,897)	(73,897)	(73,897)	(59,769)	(18,688)
19059	DEMING PUBLIC SCHOOLS	(2,049,764)	(2,049,764)	(2,049,764)	(1,622,899)	(448,373)
18057	DES MOINES MUNICIPAL SCHOOLS	(64,910)	(64,910)	(64,910)	(47,668)	(4,608)
4008	DEXTER CONSOLIDATED SCHOOLS	(464,421)	(464,421)	(464,421)	(383,193)	(135,917)
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	(142,407)	(142,407)	(142,407)	(120,783)	(49,701)
11117	DORA CONSOLIDATED SCHOOLS	(127,483)	(127,483)	(127,483)	(99,689)	(23,880)
16359	DREAM DINE' CHARTER SCHOOL	(5,288)	(5,288)	(5,288)	(1,049)	6,548
17115	DULCE INDEPENDENT SCHOOLS	(319,739)	(319,739)	(319,739)	(237,970)	(30,426)
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	1,198	1,198	1,198	5,222	10,693
2304	EAST MOUNTAIN HIGH SCHOOL	(128,573)	(128,573)	(128,573)	(99,778)	(22,215)
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	(1,929,436)	(1,929,436)	(1,929,436)	(1,451,094)	(220,454)
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	(677,154)	(677,154)	(677,154)	(522,336)	(109,281)
3100	EDDY COUNTY	(1,115,517)	(1,115,517)	(1,115,517)	(846,333)	(145,467)
2323	EL CAMINO REAL ACADEMY	(121,176)	(121,176)	(121,176)	(95,638)	(24,851)
11034	ELIDA MUNICIPAL SCHOOLS	(91,491)	(91,491)	(91,491)	(76,258)	(28,653)
17054	ESPANOLA PUBLIC SCHOOLS	(234,748)	(234,748)	(234,748)	76,208	590,744
22065	ESTANCIA MUNICIPAL SCHOOLS	(283,169)	(283,169)	(283,169)	(219,852)	(49,181)
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	(107,610)	(107,610)	(107,610)	(82,482)	(16,081)
6016	EUNICE PUBLIC SCHOOLS	(284,744)	(284,744)	(284,744)	(222,818)	(53,712)
2432	EXPLORE ACADEMY	(82,465)	(82,465)	(82,465)	(60,517)	(5,749)
16052	FARMINGTON MUNICIPAL SCHOOLS	(3,765,118)	(3,765,118)	(3,765,118)	(2,955,399)	(732,484)
11118	FLOYD MUNICIPAL SCHOOLS	(109,088)	(109,088)	(109,088)	(82,959)	(14,700)
27083	FT SUMNER MUNICIPAL SCHOOLS	(153,253)	(153,253)	(153,253)	(118,704)	(25,928)
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	(5,624,917)	(5,624,917)	(5,624,917)	(4,507,168)	(1,318,921)
4140	GALLUP HOUSING AUTHORITY	(39,824)	(39,824)	(39,824)	(32,880)	(11,710)
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	(4,409,021)	(4,409,021)	(4,409,021)	(3,322,414)	(519,565)
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	(88,828)	(88,828)	(88,828)	(72,607)	(24,320)
2362	GORDON BERNELL CHARTER SCHOOL	(75,072)	(75,072)	(75,072)	(46,479)	15,811
5013	GRADY MUNICIPAL SCHOOLS	(81,301)	(81,301)	(81,301)	(62,896)	(13,570)
3110	GRANT COUNTY	(515,498)	(515,498)	(515,498)	(411,274)	(116,506)
14044	GRANTS-CIBOLA COUNTY SCHOOLS	(1,421,240)	(1,421,240)	(1,421,240)	(1,117,624)	(281,464)
4009	HAGERMAN MUNICIPAL SCHOOLS	(189,202)	(189,202)	(189,202)	(142,347)	(21,741)
7022	HATCH VALLEY MUNICIPAL SCHOOLS	(483,015)	(483,015)	(483,015)	(377,595)	(90,196)
2430	HEALTH LEADERSHIP HIGH SCHOOL	(72,636)	(72,636)	(72,636)	(52,417)	(2,893)
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	(504,329)	(504,329)	(504,329)	(482,322)	(309,348)
6017	HOBBS MUNICIPAL SCHOOLS	(4,033,227)	(4,033,227)	(4,033,227)	(3,316,810)	(1,153,485)
26080	HONDO VALLEY PUBLIC SCHOOLS	(85,662)	(85,662)	(85,662)	(64,779)	(10,653)
2327	HORIZON ACADEMY WEST	(115,548)	(115,548)	(115,548)	(86,331)	(11,806)
10119	HOUSE MUNICIPAL SCHOOLS	(108,197)	(108,197)	(108,197)	(91,728)	(37,662)
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	(63,837)	(63,837)	(63,837)	(36,628)	20,517
7420	J. PAUL TAYLOR ACADEMY	(18,350)	(18,350)	(18,350)	(4,580)	20,434
6018	JAL PUBLIC SCHOOLS	(171,087)	(171,087)	(171,087)	(126,585)	(14,451)
3321	JEFFERSON MONTESSORI ACADEMY	(104,029)	(104,029)	(104,029)	(87,314)	(34,062)
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	(180,989)	(180,989)	(180,989)	(152,240)	(60,066)
29088	JEMEZ VALLEY PUBLIC SCHOOLS	(163,105)	(163,105)	(163,105)	(124,142)	(22,236)
7337	LA ACADEMIA DE DOLORES HUERTA	(67,298)	(67,298)	(67,298)	(53,522)	(14,794)
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	(144,746)	(144,746)	(144,746)	(107,018)	(12,034)
2343	LA PROMESA EARLY LEARNING CENTER	(186,606)	(186,606)	(186,606)	(159,125)	(67,211)
2357	LA RESOLANA LEADERSHIP ACADEMY	(38,884)	(38,884)	(38,884)	(32,974)	(13,557)
17425	LA TIERRA MONTESSORI SCHOOL	(41,285)	(41,285)	(41,285)	(33,256)	(10,107)
4010	LAKE ARTHUR SCHOOLS	(68,855)	(68,855)	(68,855)	(54,480)	(14,452)
7023	LAS CRUCES SCHOOL DISTRICT #2	(8,466,456)	(8,466,456)	(8,466,456)	(6,474,872)	(1,229,771)
7338	LAS MONTANAS CHARTER HIGH SCHOOL	(36,907)	(36,907)	(36,907)	(21,037)	12,203
12037	LAS VEGAS CITY SCHOOLS	(263,362)	(263,362)	(263,362)	(118,016)	165,508
3150	LEA COUNTY	(978,983)	(978,983)	(978,983)	(747,162)	(138,457)
3160	LINCOLN COUNTY	(286,222)	(286,222)	(286,222)	(220,682)	(45,942)
17334	LINDRITH AREA HERITAGE SCHOOL	(9,125)	(9,125)	(9,125)	(6,537)	(247)
10120	LOGAN MUNICIPAL SCHOOLS	(128,129)	(128,129)	(128,129)	(95,758)	(13,160)
23070	LORDSBURG MUNICIPAL SCHOOLS	(197,589)	(197,589)	(197,589)	(150,175)	(26,416)
3170	LOS ALAMOS COUNTY	(2,630,169)	(2,630,169)	(2,630,169)	(1,960,829)	(258,306)
32093	LOS ALAMOS PUBLIC SCHOOLS	(1,538,146)	(1,538,146)	(1,538,146)	(1,169,763)	(207,386)
14045	LOS LUNAS CONSOLIDATED SCHOOLS	(2,625,076)	(2,625,076)	(2,625,076)	(1,983,764)	(323,122)
2322	LOS PUENTES CHARTER SCHOOL	(88,259)	(88,259)	(88,259)	(70,595)	(20,388)

**New Mexico Retiree Health Care Authority**  
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Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		Ending 2019	Ending 2020	Ending 2021	Ending 2022	Ending 2023
		(10)	(11)	(12)	(13)	(14)
3006	LOVING MUNICIPAL SCHOOLS	\$ (290,378)	\$ (290,378)	\$ (290,378)	\$ (241,721)	\$ (90,190)
6019	LOVINGTON MUNICIPAL SCHOOLS	(1,277,135)	(1,277,135)	(1,277,135)	(1,001,000)	(244,852)
12128	LUNA COMMUNITY COLLEGE	(376,613)	(376,613)	(376,613)	(293,122)	(67,165)
3180	LUNA COUNTY	(578,037)	(578,037)	(578,037)	(451,175)	(106,223)
25075	MAGDALENA MUNICIPAL SCHOOLS	(273,765)	(273,765)	(273,765)	(230,908)	(92,395)
9028	MAXWELL MUNICIPAL SCHOOLS	(90,262)	(90,262)	(90,262)	(70,790)	(17,416)
17424	MCCURDY CHARTER SCHOOL	(169,000)	(169,000)	(169,000)	(139,283)	(49,069)
3200	MCKINLEY COUNTY	(907,405)	(907,405)	(907,405)	(758,158)	(288,673)
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	(91,435)	(91,435)	(91,435)	(69,415)	(12,032)
5014	MELROSE MUNICIPAL SCHOOLS	(102,982)	(102,982)	(102,982)	(77,269)	(11,320)
17127	MESA VISTA SCHOOLS	(165,570)	(165,570)	(165,570)	(127,153)	(25,344)
10141	MESALANDS COMMUNITY COLLEGE	(202,640)	(202,640)	(202,640)	(155,758)	(31,354)
13369	MIDDLE COLLEGE HIGH SCHOOL	(34,524)	(34,524)	(34,524)	(25,974)	(3,968)
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	(247,862)	(247,862)	(247,862)	(195,643)	(50,873)
1306	MONTE DEL SOL CHARTER SCHOOL	(81,028)	(81,028)	(81,028)	(54,489)	6,500
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	(108,779)	(108,779)	(108,779)	(85,777)	(22,116)
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	(71,078)	(71,078)	(71,078)	(54,558)	(10,812)
30089	MORA INDEPENDENT SCHOOLS	(256,495)	(256,495)	(256,495)	(199,829)	(46,224)
9324	MORENO VALLEY CHARTER HIGH SCHOOL	(35,517)	(35,517)	(35,517)	(29,887)	(11,814)
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	(945,380)	(945,380)	(945,380)	(742,431)	(184,805)
16356	MOSAIC ACADEMY CHARTER SCHOOL	(45,704)	(45,704)	(45,704)	(33,501)	(3,091)
31091	MOSQUERO MUNICIPAL SCHOOLS	(62,043)	(62,043)	(62,043)	(52,342)	(20,970)
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	(67,847)	(67,847)	(67,847)	(52,107)	(10,392)
22067	MOUNTAINAIR PUBLIC SCHOOLS	(109,812)	(109,812)	(109,812)	(81,413)	(9,675)
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	(89,975)	(89,975)	(89,975)	(72,850)	(22,940)
2354	NATIVE AMERICAN COMMUNITY ACADEMY	(161,852)	(161,852)	(161,852)	(117,792)	(8,879)
2148	NEW MEXICO ACTIVITIES ASSOCIATION	(79,331)	(79,331)	(79,331)	(63,168)	(17,627)
1418	NEW MEXICO CONNECTIONS ACADEMY	(98,215)	(98,215)	(98,215)	(48,713)	50,235
12102	NEW MEXICO HIGHLANDS UNIVERSITY	(1,834,059)	(1,834,059)	(1,834,059)	(1,482,430)	(461,380)
2414	NEW MEXICO INTERNATIONAL SCHOOL	(68,479)	(68,479)	(68,479)	(56,848)	(20,885)
6124	NEW MEXICO JUNIOR COLLEGE	(982,472)	(982,472)	(982,472)	(785,518)	(226,154)
4097	NEW MEXICO MILITARY INSTITUTE	(868,479)	(868,479)	(868,479)	(662,423)	(121,845)
1416	NEW MEXICO SCHOOL FOR THE ARTS	(68,049)	(68,049)	(68,049)	(48,675)	(1,657)
1094	NEW MEXICO SCHOOL FOR THE DEAF	(633,585)	(633,585)	(633,585)	(485,301)	(93,874)
16358	NEW MEXICO VIRTUAL ACADEMY	(54,207)	(54,207)	(54,207)	(41,529)	(8,054)
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	(580,677)	(580,677)	(580,677)	(442,626)	(80,785)
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	(103,867)	(103,867)	(103,867)	(81,873)	(21,046)
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	(133,959)	(133,959)	(133,959)	(95,919)	(3,507)
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	(63,448)	(63,448)	(63,448)	(42,663)	5,102
2328	NORTH VALLEY ACADEMY	(253,879)	(253,879)	(253,879)	(225,208)	(112,744)
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	(90,129)	(90,129)	(90,129)	(73,589)	(24,480)
32110	NORTHERN NEW MEXICO COLLEGE	(430,779)	(430,779)	(430,779)	(312,824)	(21,959)
4215	NORTHERN REGIONAL HOUSING AUTHORITY	(24,447)	(24,447)	(24,447)	(16,288)	2,335
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	(69,788)	(69,788)	(69,788)	(47,891)	3,252
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	7,688	7,688	7,688	15,860	25,502
2311	NUESTROS VALORES CHARTER SCHOOL	(44,777)	(44,777)	(44,777)	(28,022)	8,697
32118	PECOS CONNECTIONS ACADEMY	28,936	28,936	28,936	44,917	59,883
12039	PECOS INDEPENDENT SCHOOLS	(288,091)	(288,091)	(288,091)	(224,162)	(51,225)
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	(11,153)	(11,153)	(11,153)	(706)	17,494
20060	PENASCO INDEPENDENT SCHOOLS	107,691	107,691	107,691	164,454	216,230
1001	POJOAQUE VALLEY SCHOOLS	(354,469)	(354,469)	(354,469)	(190,744)	144,816
11035	PORTALES MUNICIPAL SCHOOLS	(1,048,474)	(1,048,474)	(1,048,474)	(822,068)	(201,717)
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	(138,811)	(138,811)	(138,811)	(108,482)	(25,839)
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	(93,084)	(93,084)	(93,084)	(69,204)	(8,674)
20125	QUESTA INDEPENDENT SCHOOLS	(202,609)	(202,609)	(202,609)	(160,630)	(43,311)
4170	RATON HOUSING AUTHORITY	(27,537)	(27,537)	(27,537)	(23,370)	(9,648)
9029	RATON PUBLIC SCHOOLS	(486,460)	(486,460)	(486,460)	(412,461)	(169,449)
2580	RATON PUBLIC SERVICE	(46,410)	(46,410)	(46,410)	(33,869)	(2,776)
20312	RED RIVER VALLEY CHARTER SCHOOL	(36,768)	(36,768)	(36,768)	(30,299)	(10,666)
26150	REGION IX EDUCATION COOPERATIVE	(106,999)	(106,999)	(106,999)	(60,325)	37,000
5016	REGIONAL EDUCATION COOPERATIVE #6	(14,497)	(14,497)	(14,497)	(6,233)	9,751
6150	REGIONAL EDUCATION COOPERATIVE VII	22,454	22,454	22,454	26,133	25,156
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	(57,585)	(57,585)	(57,585)	(45,135)	(11,038)
28085	RESERVE SCHOOL DISTRICT	(89,397)	(89,397)	(89,397)	(67,221)	(10,183)
3240	RIO ARRIBA COUNTY	(738,256)	(738,256)	(738,256)	(598,339)	(189,683)
12326	RIO GALLINAS CHARTER SCHOOL	(30,090)	(30,090)	(30,090)	(23,458)	(5,462)
29123	RIO RANCHO PUBLIC SCHOOLS	(4,927,934)	(4,927,934)	(4,927,934)	(3,541,118)	(159,679)
2318	ROBERT F. KENNEDY CHARTER SCHOOL	(123,355)	(123,355)	(123,355)	(92,116)	(12,492)
3250	ROOSEVELT COUNTY	(159,487)	(159,487)	(159,487)	(109,387)	7,582
2313	ROOTS AND WINGS COMMUNITY SCHOOL	(27,471)	(27,471)	(27,471)	(22,809)	(8,387)
4011	ROSWELL INDEPENDENT SCHOOLS	(3,519,667)	(3,519,667)	(3,519,667)	(2,786,028)	(741,642)

**New Mexico Retiree Health Care Authority**  
**Schedule of Deferred OPEB Amortization by Employer**  
**As of and for the year ended June 30, 2018**

Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year Ending 2019	Fiscal Year Ending 2020	Fiscal Year Ending 2021	Fiscal Year Ending 2022	Fiscal Year Ending 2023
		(10)	(11)	(12)	(13)	(14)
31092	ROY SCHOOLS	\$ (50,231)	\$ (50,231)	\$ (50,231)	\$ (37,462)	\$ (4,964)
26081	RUIDOSO MUNICIPAL SCHOOLS	(517,399)	(517,399)	(517,399)	(369,283)	(10,635)
2418	SAGE MONTESSORI CHARTER SCHOOL	(126,433)	(126,433)	(126,433)	(126,433)	(91,034)
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	(23,121)	(23,121)	(23,121)	(11,919)	10,722
10032	SAN JON MUNICIPAL SCHOOLS	(62,221)	(62,221)	(62,221)	(43,022)	2,110
32107	SAN JUAN COMMUNICATIONS	(112,581)	(112,581)	(112,581)	(81,758)	(5,748)
3260	SAN JUAN COUNTY	(1,567,293)	(1,567,293)	(1,567,293)	(1,076,827)	69,916
4390	SAN JUAN WATER COMMISSION	(12,078)	(12,078)	(12,078)	(8,353)	408
3270	SAN MIGUEL COUNTY	(269,940)	(269,940)	(269,940)	(208,196)	(43,496)
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	(48,671)	(48,671)	(48,671)	(43,301)	(21,924)
3280	SANDOVAL COUNTY	(772,411)	(772,411)	(772,411)	(440,384)	255,114
4260	SANTA FE CIVIC HOUSING AUTHORITY	(77,547)	(77,547)	(77,547)	(56,431)	(4,241)
1003	SANTA FE COMMUNITY COLLEGE	(1,905,458)	(1,905,458)	(1,905,458)	(1,575,733)	(566,305)
3290	SANTA FE COUNTY	(2,537,591)	(2,537,591)	(2,537,591)	(1,857,927)	(166,426)
1002	SANTA FE PUBLIC SCHOOLS	(5,208,768)	(5,208,768)	(5,208,768)	(4,098,658)	(1,037,958)
24072	SANTA ROSA CONSOLIDATED SCHOOLS	(388,480)	(388,480)	(388,480)	(319,851)	(112,022)
14366	SCHOOL OF DREAMS ACADEMY	(154,684)	(154,684)	(154,684)	(119,654)	(25,786)
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	(34,021)	(34,021)	(34,021)	(28,709)	(11,518)
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	(12,087)	(12,087)	(12,087)	(4,949)	8,738
3300	SIERRA COUNTY	422,037	422,037	422,037	464,289	407,105
8026	SILVER CITY CONSOLIDATED SCHOOLS	(1,105,059)	(1,105,059)	(1,105,059)	(863,928)	(206,482)
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	2,257	2,257	2,257	7,679	14,872
25076	SOCORRO CONSOLIDATED SCHOOLS	(646,764)	(646,764)	(646,764)	(514,239)	(141,869)
2309	SOUTH VALLEY ACADEMY	(175,060)	(175,060)	(175,060)	(123,186)	702
2396	SOUTH VALLEY PREPARATORY SCHOOL	(57,436)	(57,436)	(57,436)	(46,371)	(14,321)
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	(59,323)	(59,323)	(59,323)	(47,452)	(13,706)
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	(56,794)	(56,794)	(56,794)	(39,695)	890
2345	SOUTHWEST INTERMEDIATE LEARNING CENTER	(108,636)	(108,636)	(108,636)	(108,636)	(78,216)
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	(11,479)	(11,479)	(11,479)	(8,599)	(1,228)
2346	SOUTHWEST PRIMARY LEARNING CENTER	15,370	15,370	15,370	25,935	36,877
21150	SOUTHWEST REGIONAL EDUCATION #10	(44,320)	(44,320)	(44,320)	(18,633)	30,855
32098	SOUTHWEST SECONDARY LEARNING CENTER	(42,551)	(42,551)	(42,551)	(25,107)	11,982
4520	SPRINGER HOUSING AUTHORITY	(7,742)	(7,742)	(7,742)	(5,935)	(1,156)
9030	SPRINGER MUNICIPAL SCHOOLS	(82,885)	(82,885)	(82,885)	(62,458)	(9,768)
2403	STUDENT ATHLETE HEADQUARTERS ACADEMY	52,013	52,013	52,013	56,935	49,475
20265	TAOS ACADEMY CHARTER SCHOOL	(76,177)	(76,177)	(76,177)	(57,277)	(8,671)
20307	TAOS CHARTER SCHOOL	(5,055)	(5,055)	(5,055)	12,421	39,057
3320	TAOS COUNTY	(570,889)	(570,889)	(570,889)	(424,568)	(53,532)
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	(57,089)	(57,089)	(57,089)	(46,147)	(14,369)
20435	TAOS INTERNATIONALSCHOOL	(34,845)	(34,845)	(34,845)	(18,669)	14,436
20062	TAOS MUNICIPAL SCHOOLS	(952,909)	(952,909)	(952,909)	(759,609)	(213,801)
6020	TATUM MUNICIPAL SCHOOLS	(198,647)	(198,647)	(198,647)	(162,044)	(53,596)
2394	TECH LEADERSHIP HIGH SCHOOL	9,577	9,577	9,577	27,508	50,707
5015	TEXICO MUNICIPAL SCHOOLS	(266,388)	(266,388)	(266,388)	(214,955)	(66,134)
29408	THE ASK ACADEMY	(119,356)	(119,356)	(119,356)	(89,294)	(12,484)
2413	THE GREAT ACADEMY	(95,229)	(95,229)	(95,229)	(83,442)	(39,763)
1398	THE MASTERS PROGRAM	(57,695)	(57,695)	(57,695)	(42,273)	(3,861)
2366	THE NEW AMERICA SCHOOL	(99,300)	(99,300)	(99,300)	(80,362)	(25,226)
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	(105,799)	(105,799)	(105,799)	(89,877)	(37,269)
2370	TIERRA ADENTRO OF NEW MEXICO	(137,542)	(137,542)	(137,542)	(114,989)	(43,924)
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	(134,290)	(134,290)	(134,290)	(108,889)	(34,625)
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	(18,004)	(18,004)	(18,004)	(14,812)	(5,162)
3330	TORRANCE COUNTY	(259,034)	(259,034)	(259,034)	(206,087)	(57,139)
2080	TOWN OF BERNALILLO	(257,751)	(257,751)	(257,751)	(194,264)	(30,460)
4290	TOWN OF EDGEWOOD	(55,950)	(55,950)	(55,950)	(36,075)	8,274
2270	TOWN OF ELIDA	(5,766)	(5,766)	(5,766)	(3,744)	789
2300	TOWN OF ESTANCIA	(46,348)	(46,348)	(46,348)	(38,871)	(15,100)
2720	TOWN OF SILVER CITY	(397,655)	(397,655)	(397,655)	(303,989)	(57,456)
2750	TOWN OF SPRINGER	(30,189)	(30,189)	(30,189)	(23,779)	(6,075)
2770	TOWN OF TAOS	(337,307)	(337,307)	(337,307)	(252,269)	(35,086)
32106	TOWN OF TATUM	(1,319)	(1,319)	(1,319)	5,937	16,776
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	(41,336)	(41,336)	(41,336)	(32,033)	(7,032)
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	(655,394)	(655,394)	(655,394)	(537,959)	(184,955)
10033	TUCUMCARI PUBLIC SCHOOLS	(385,216)	(385,216)	(385,216)	(297,772)	(63,703)
15049	TULAROSA MUNICIPAL SCHOOLS	(434,517)	(434,517)	(434,517)	(346,898)	(98,773)
1315	TURQUOISE TRAIL CHARTER SCHOOL	(128,752)	(128,752)	(128,752)	(93,183)	(5,794)
3340	UNION COUNTY	(110,873)	(110,873)	(110,873)	(87,904)	(23,704)
13430	UPLIFT COMMUNITY SCHOOL	(188,678)	(188,678)	(188,678)	(188,678)	(135,846)
3350	VALENCIA COUNTY	(636,249)	(636,249)	(636,249)	(485,253)	(89,171)
24073	VAUGHN MUNICIPAL SCHOOLS	(79,105)	(79,105)	(79,105)	(65,231)	(23,058)
2100	VILLAGE OF BOSQUE FARMS	(76,274)	(76,274)	(76,274)	(56,665)	(7,007)

**New Mexico Retiree Health Care Authority**  
**Schedule of Deferred OPEB Amortization by Employer**  
**As of and for the year ended June 30, 2018**

Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		Ending 2019	Ending 2020	Ending 2021	Ending 2022	Ending 2023
		(10)	(11)	(12)	(13)	(14)
2130	VILLAGE OF CHAMA	\$ (17,132)	\$ (17,132)	\$ (17,132)	\$ (9,864)	\$ 5,425
32099	VILLAGE OF FT SUMNER	(38,589)	(38,589)	(38,589)	(31,040)	(9,342)
32100	VILLAGE OF HATCH	(35,672)	(35,672)	(35,672)	(21,811)	8,184
32101	VILLAGE OF JEMEZ SPRINGS	(24,210)	(24,210)	(24,210)	(20,225)	(7,691)
32102	VILLAGE OF LOGAN	(48,097)	(48,097)	(48,097)	(40,510)	(16,091)
2880	VILLAGE OF MELROSE	(6,412)	(6,412)	(6,412)	(3,734)	1,928
2490	VILLAGE OF MILAN	(84,245)	(84,245)	(84,245)	(64,194)	(11,667)
2530	VILLAGE OF PECOS	(21,548)	(21,548)	(21,548)	(17,283)	(5,090)
2560	VILLAGE OF QUESTA	(42,874)	(42,874)	(42,874)	(35,989)	(14,049)
2610	VILLAGE OF RESERVE	(8,063)	(8,063)	(8,063)	(5,762)	(182)
2800	VILLAGE OF TIJERAS	(5,372)	(5,372)	(5,372)	(892)	7,077
20317	VISTA GRANDE CHARTER HIGH SCHOOL	(44,732)	(44,732)	(44,732)	(35,031)	(8,503)
30090	WAGON MOUND PUBLIC SCHOOLS	(81,333)	(81,333)	(81,333)	(62,544)	(12,650)
29330	WALATOWA CHARTER HIGH SCHOOL	(26,108)	(26,108)	(26,108)	(18,124)	710
12038	WEST LAS VEGAS PUBLIC SCHOOLS	(582,868)	(582,868)	(582,868)	(442,236)	(76,056)
8099	WESTERN NEW MEXICO UNIVERSITY	(1,470,877)	(1,470,877)	(1,470,877)	(1,205,152)	(409,779)
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	(19,404)	(19,404)	(19,404)	(14,808)	(2,743)
13142	ZUNI PUBLIC SCHOOLS	(747,735)	(747,735)	(747,735)	(596,844)	(169,692)
		<u>\$ (285,465,965)</u>	<u>\$ (285,465,965)</u>	<u>\$ (285,465,965)</u>	<u>\$ (220,451,843)</u>	<u>\$ (46,685,099)</u>

**New Mexico Retiree Health Care Authority**  
**Net OPEB Liability Sensitivity by Employer - Discount Rate**  
**As of and for the Year Ended June 30, 2018**

Employer Code	Employer	1-Percent Decrease (3.08%) (15)	Current Discount Rate (4.08%) (16)	1-Percent Increase (5.08%) (17)
1341	STATE OF NEW MEXICO	\$ 1,269,888,748	\$ 1,049,290,625	\$ 875,410,144
2308	21ST CENTURY PUBLIC ACADEMY	1,408,780	1,164,055	971,156
2340	ABQ CHARTER ACADEMY	2,177,636	1,799,349	1,501,175
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	2,079,227	1,718,035	1,433,335
2344	ACADEMY OF TRADES AND TECHNOLOGY	994,619	821,839	685,650
2390	ACE LEADERSHIP	2,038,179	1,684,118	1,405,039
15046	ALAMOGORDO PUBLIC SCHOOLS	35,043,209	28,955,695	24,157,377
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	41,194,058	34,038,052	28,397,524
4560	ALBUQUERQUE HOUSING AUTHORITY	3,330,657	2,752,074	2,296,021
2341	ALBUQUERQUE INSTITUTE FOR MATHMATICS AND SCIENCE	2,045,547	1,690,206	1,410,117
2003	ALBUQUERQUE PUBLIC SCHOOLS	581,545,711	480,522,776	400,894,187
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	2,143,430	1,771,085	1,477,594
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	1,677,169	1,385,821	1,156,173
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOO	1,176,702	972,292	811,171
8347	ALDO LEOPOLD CHARTER SCHOOL	1,629,280	1,346,251	1,123,160
2356	ALICE KING COMMUNITY SCHOOL	2,465,497	2,037,204	1,699,614
7335	ALMA D' ARTE CHARTER HIGH	1,236,695	1,021,863	852,528
2303	AMY BIEHL CHARTER SCHOOL	2,774,408	2,292,453	1,912,565
20316	ANANSI CHARTER SCHOOL	1,101,448	910,111	759,294
23121	ANIMAS PUBLIC SCHOOLS	1,791,893	1,480,615	1,235,259
7339	ANTHONY CHARTER SCHOOL	638,872	527,890	440,412
3004	ARTESIA PUBLIC SCHOOLS	26,004,808	21,487,395	17,926,667
16050	AZTEC MUNICIPAL SCHOOLS	17,537,392	14,490,892	12,089,572
14043	BELEN CONSOLIDATED SCHOOLS	23,567,203	19,473,237	16,246,280
3010	BERNALILLO COUNTY	152,339,287	125,875,740	105,016,568
29086	BERNALILLO PUBLIC SCHOOLS	22,894,125	18,917,083	15,782,287
16051	BLOOMFIELD MUNICIPAL SCHOOLS	19,347,704	15,986,726	13,337,527
26077	CAPITAN MUNICIPAL SCHOOLS	3,752,186	3,100,377	2,586,606
16357	CARINOS CHARTER SCHOOL	633,609	523,542	436,785
3005	CARLSBAD MUNICIPAL SCHOOLS	47,830,639	39,521,762	32,972,515
26078	CARRIZOZO MUNICIPAL SCHOOLS	1,631,385	1,347,990	1,124,611
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	47,483,838	39,235,205	32,733,445
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	95,537,608	78,941,338	65,859,778
2150	CENTRAL REGION EDUCATION COOPERATIVE	2,956,491	2,442,906	2,038,086
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	1,137,760	940,114	784,326
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	3,750,607	3,099,072	2,585,518
3030	CHAVES COUNTY	12,385,372	10,233,853	8,537,977
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	1,971,345	1,628,894	1,358,966
3040	CIBOLA COUNTY	4,716,809	3,897,430	3,251,578
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	2,348,142	1,940,236	1,618,715
9027	CIMARRON MUNICIPAL SCHOOLS	3,636,937	3,005,148	2,507,158
2010	CITY OF ALAMOGORDO	15,417,117	12,738,940	10,627,940
2020	CITY OF ALBUQUERQUE	369,637,705	305,426,268	254,813,344
2040	CITY OF AZTEC	4,908,891	4,056,145	3,383,992
2060	CITY OF BELEN	4,409,477	3,643,486	3,039,716
2090	CITY OF BLOOMFIELD	4,609,453	3,808,724	3,177,571
2110	CITY OF CARLSBAD	33,193,955	27,427,683	22,882,575
2180	CITY OF CLOVIS	16,435,418	13,580,347	11,329,915
2210	CITY OF DEMING	7,841,701	6,479,484	5,405,753
2290	CITY OF ESPANOLA	7,306,501	6,037,256	5,036,808
2310	CITY OF FARMINGTON	52,804,259	43,631,392	36,401,129
2330	CITY OF GALLUP	22,184,735	18,330,925	15,293,263
2380	CITY OF JAL	1,269,323	1,048,823	875,020
2400	CITY OF LAS CRUCES	83,186,968	68,736,184	57,345,745
2410	CITY OF LAS VEGAS	11,457,587	9,467,238	7,898,399
2500	CITY OF MORIARTY	1,807,154	1,493,225	1,245,779
2550	CITY OF PORTALES	6,991,275	5,776,789	4,819,504
2570	CITY OF RATON	4,398,952	3,634,790	3,032,460
2620	CITY OF RIO RANCHO	37,738,152	31,182,487	26,015,162
2630	CITY OF ROSWELL	30,170,629	24,929,553	20,798,417
2690	CITY OF SANTA FE	86,754,440	71,683,934	59,805,016
2710	CITY OF SANTA ROSA	1,892,933	1,564,103	1,304,912

**New Mexico Retiree Health Care Authority**  
**Net OPEB Liability Sensitivity by Employer - Discount Rate**  
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Employer Code	Employer	1-Percent Decrease (3.08%) (15)	Current Discount Rate (4.08%) (16)	1-Percent Increase (5.08%) (17)
2730	CITY OF SOCORRO	\$ 5,798,259	\$ 4,791,017	\$ 3,997,086
2950	CITY OF SUNLAND PARK	4,658,394	3,849,164	3,211,309
2760	CITY OF T O R C	4,189,503	3,461,725	2,888,074
2780	CITY OF TEXICO	388,375	320,909	267,730
2810	CITY OF TUCUMCARI	4,859,423	4,015,271	3,349,891
18056	CLAYTON MUNICIPAL SCHOOLS	3,921,114	3,239,959	2,703,058
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	2,783,880	2,300,280	1,919,095
5012	CLOVIS MUNICIPAL SCHOOLS	51,518,622	42,569,089	35,514,863
8024	COBRE CONSOLIDATED SCHOOLS	10,502,438	8,678,012	7,239,957
3050	COLFAX COUNTY	3,445,907	2,847,303	2,375,469
2421	CORAL COMMUNITY CHARTER SCHOOL	1,379,310	1,139,704	950,841
26079	CORONA PUBLIC SCHOOLS	1,321,948	1,092,307	911,298
2363	CORRALES INTERNATIONAL SCHOOL	1,515,083	1,251,891	1,044,437
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	3,640,094	3,007,757	2,509,334
25319	COTTONWOOD VALLEY CHARTER SCHOOL	1,067,768	882,281	736,076
29087	CUBA INDEPENDENT SCHOOLS	5,766,684	4,764,927	3,975,320
3060	CURRY COUNTY	7,380,177	6,098,133	5,087,596
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	1,143,548	944,898	788,316
19059	DEMING PUBLIC SCHOOLS	33,823,880	27,948,181	23,316,820
18057	DES MOINES MUNICIPAL SCHOOLS	1,395,624	1,153,184	962,087
4008	DEXTER CONSOLIDATED SCHOOLS	6,575,009	5,432,835	4,532,546
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	1,750,319	1,446,263	1,206,599
11117	DORA CONSOLIDATED SCHOOLS	2,249,733	1,858,922	1,550,875
16359	DREAM DINE' CHARTER SCHOOL	343,117	283,513	236,531
17115	DULCE INDEPENDENT SCHOOLS	6,618,688	5,468,926	4,562,657
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	325,751	269,163	224,559
2304	EAST MOUNTAIN HIGH SCHOOL	2,330,776	1,925,886	1,606,743
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	38,719,089	31,993,021	26,691,380
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	12,531,670	10,354,737	8,638,829
3100	EDDY COUNTY	21,788,993	18,003,928	15,020,454
2323	EL CAMINO REAL ACADEMY	2,067,123	1,708,034	1,424,991
11034	ELIDA MUNICIPAL SCHOOLS	1,233,012	1,018,820	849,988
17054	ESPANOLA PUBLIC SCHOOLS	25,170,170	20,797,746	17,351,302
22065	ESTANCIA MUNICIPAL SCHOOLS	5,125,181	4,234,863	3,533,093
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	2,033,969	1,680,639	1,402,136
6016	EUNICE PUBLIC SCHOOLS	5,012,563	4,141,808	3,455,459
2432	EXPLORE ACADEMY	1,776,631	1,468,005	1,224,738
16052	FARMINGTON MUNICIPAL SCHOOLS	65,542,221	54,156,585	45,182,167
11118	FLOYD MUNICIPAL SCHOOLS	2,115,012	1,747,604	1,458,004
27083	FT SUMNER MUNICIPAL SCHOOLS	2,796,510	2,310,716	1,927,801
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	90,475,577	74,758,655	62,370,218
4140	GALLUP HOUSING AUTHORITY	562,039	464,404	387,447
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	87,954,823	72,675,793	60,632,512
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	1,313,002	1,084,915	905,131
2362	GORDON BERNELL CHARTER SCHOOL	2,314,462	1,912,406	1,595,497
5013	GRADY MUNICIPAL SCHOOLS	1,489,823	1,231,019	1,027,024
3110	GRANT COUNTY	8,436,367	6,970,848	5,815,692
14044	GRANTS-CIBOLA COUNTY SCHOOLS	24,576,030	20,306,817	16,941,725
4009	HAGERMAN MUNICIPAL SCHOOLS	3,792,708	3,133,859	2,614,540
7022	HATCH VALLEY MUNICIPAL SCHOOLS	8,533,198	7,050,857	5,882,443
2430	HEALTH LEADERSHIP HIGH SCHOOL	1,636,648	1,352,338	1,128,239
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	1,781,368	1,471,918	1,228,003
6017	HOBBS MUNICIPAL SCHOOLS	57,989,959	47,916,261	39,975,942
26080	HONDO VALLEY PUBLIC SCHOOLS	1,690,326	1,396,692	1,165,242
2327	HORIZON ACADEMY WEST	2,364,982	1,954,151	1,630,324
10119	HOUSE MUNICIPAL SCHOOLS	1,333,000	1,101,438	918,916
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	2,202,370	1,819,786	1,518,225
7420	J. PAUL TAYLOR ACADEMY	1,114,605	920,982	768,363
6018	JAL PUBLIC SCHOOLS	3,602,204	2,976,449	2,483,214
3321	JEFFERSON MONTESSORI ACADEMY	1,352,997	1,117,962	932,702
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	2,327,092	1,922,842	1,604,204
29088	JEMEZ VALLEY PUBLIC SCHOOLS	3,153,836	2,605,969	2,174,128

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7337	LA ACADEMIA DE DOLORES HUERTA	\$ 1,115,131	\$ 921,416	\$ 768,726
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	3,053,848	2,523,350	2,105,200
2343	LA PROMESA EARLY LEARNING CENTER	2,224,473	1,838,050	1,533,462
2357	LA RESOLANA LEADERSHIP ACADEMY	478,364	395,265	329,765
17425	LA TIERRA MONTESSORI SCHOOL	649,923	537,022	448,031
4010	LAKE ARTHUR SCHOOLS	1,163,546	961,421	802,102
7023	LAS CRUCES SCHOOL DISTRICT #2	161,207,708	133,203,588	111,130,100
7338	LAS MONTANAS CHARTER HIGH SCHOOL	1,284,584	1,061,433	885,541
12037	LAS VEGAS CITY SCHOOLS	11,764,919	9,721,182	8,110,261
3150	LEA COUNTY	18,764,615	15,504,929	12,935,570
3160	LINCOLN COUNTY	5,305,160	4,383,576	3,657,163
17334	LINDRITH AREA HERITAGE SCHOOL	209,449	173,065	144,386
10120	LOGAN MUNICIPAL SCHOOLS	2,620,215	2,165,046	1,806,271
23070	LORDSBURG MUNICIPAL SCHOOLS	3,837,966	3,171,255	2,645,739
3170	LOS ALAMOS COUNTY	54,179,359	44,767,617	37,349,067
32093	LOS ALAMOS PUBLIC SCHOOLS	29,818,566	24,638,648	20,555,718
14045	LOS LUNAS CONSOLIDATED SCHOOLS	51,910,681	42,893,042	35,785,132
2322	LOS PUENTES CHARTER SCHOOL	1,429,830	1,181,448	985,667
3006	LOVING MUNICIPAL SCHOOLS	3,938,480	3,254,309	2,715,029
6019	LOVINGTON MUNICIPAL SCHOOLS	22,351,558	18,468,767	15,408,263
12128	LUNA COMMUNITY COLLEGE	6,758,145	5,584,157	4,658,793
3180	LUNA COUNTY	10,268,781	8,484,945	7,078,884
25075	MAGDALENA MUNICIPAL SCHOOLS	3,469,062	2,866,435	2,391,432
9028	MAXWELL MUNICIPAL SCHOOLS	1,576,129	1,302,332	1,086,520
17424	MCCURDY CHARTER SCHOOL	2,405,504	1,987,633	1,658,258
3200	MCKINLEY COUNTY	12,080,671	9,982,083	8,327,928
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	1,782,420	1,472,788	1,228,729
5014	MELROSE MUNICIPAL SCHOOLS	2,081,332	1,719,774	1,434,786
17127	MESA VISTA SCHOOLS	3,109,631	2,569,443	2,143,654
10141	MESALANDS COMMUNITY COLLEGE	3,794,813	3,135,599	2,615,991
13369	MIDDLE COLLEGE HIGH SCHOOL	692,023	571,809	477,053
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	4,226,867	3,492,599	2,913,832
1306	MONTE DEL SOL CHARTER SCHOOL	2,148,166	1,774,998	1,480,859
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	1,861,884	1,538,448	1,283,508
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	1,337,210	1,104,917	921,819
30089	MORA INDEPENDENT SCHOOLS	4,586,824	3,790,026	3,161,972
9324	MORENO VALLEY CHARTER HIGH SCHOOL	455,735	376,568	314,166
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	16,427,524	13,573,824	11,324,473
16356	MOSAIC ACADEMY CHARTER SCHOOL	987,777	816,186	680,934
31091	MOSQUERO MUNICIPAL SCHOOLS	785,170	648,775	541,265
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	1,274,059	1,052,737	878,285
22067	MOUNTAINAIR PUBLIC SCHOOLS	2,298,675	1,899,361	1,584,614
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	1,386,151	1,145,357	955,557
2354	NATIVE AMERICAN COMMUNITY ACADEMY	3,566,419	2,946,880	2,458,545
2148	NEW MEXICO ACTIVITIES ASSOCIATION	1,308,266	1,081,001	901,866
1418	NEW MEXICO CONNECTIONS ACADEMY	4,006,893	3,310,837	2,762,191
12102	NEW MEXICO HIGHLANDS UNIVERSITY	28,462,411	23,518,077	19,620,840
2414	NEW MEXICO INTERNATIONAL SCHOOL	941,467	777,921	649,010
6124	NEW MEXICO JUNIOR COLLEGE	15,942,318	13,172,906	10,989,992
4097	NEW MEXICO MILITARY INSTITUTE	16,679,073	13,781,676	11,497,881
1416	NEW MEXICO SCHOOL FOR THE ARTS	1,568,235	1,295,810	1,081,078
1094	NEW MEXICO SCHOOL FOR THE DEAF	12,002,786	9,917,728	8,274,237
16358	NEW MEXICO VIRTUAL ACADEMY	1,026,194	847,929	707,417
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	11,174,463	9,233,297	7,703,225
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	1,780,315	1,471,048	1,227,277
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	3,079,108	2,544,222	2,122,613
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	1,682,432	1,390,169	1,159,801
2328	NORTH VALLEY ACADEMY	2,320,777	1,917,624	1,599,850
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	1,338,788	1,106,221	922,907
32110	NORTHERN NEW MEXICO COLLEGE	9,547,814	7,889,220	6,581,878
4215	NORTHERN REGIONAL HOUSING AUTHORITY	660,448	545,719	455,286
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	1,772,421	1,464,526	1,221,836

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29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	\$ 661,500	\$ 546,588	\$ 456,012
2311	NUESTROS VALORES CHARTER SCHOOL	1,356,155	1,120,571	934,879
32118	PECOS CONNECTIONS ACADEMY	1,293,531	1,068,826	891,708
12039	PECOS INDEPENDENT SCHOOLS	5,174,649	4,275,737	3,567,195
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	845,689	698,781	582,984
20060	PENASCO INDEPENDENT SCHOOLS	4,594,718	3,796,549	3,167,413
1001	POJOAQUE VALLEY SCHOOLS	13,252,638	10,950,462	9,135,834
11035	PORTALES MUNICIPAL SCHOOLS	18,326,246	15,142,711	12,633,376
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	2,454,972	2,028,508	1,692,359
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	1,932,928	1,597,151	1,332,483
20125	QUESTA INDEPENDENT SCHOOLS	3,398,018	2,807,733	2,342,457
4170	RATON HOUSING AUTHORITY	337,328	278,730	232,541
9029	RATON PUBLIC SCHOOLS	5,989,815	4,949,297	4,129,137
2580	RATON PUBLIC SERVICE	1,015,143	838,798	699,798
20312	RED RIVER VALLEY CHARTER SCHOOL	523,622	432,661	360,964
26150	REGION IX EDUCATION COOPERATIVE	3,777,973	3,121,684	2,604,382
5016	REGIONAL EDUCATION COOPERATIVE #6	668,868	552,676	461,091
6150	REGIONAL EDUCATION COOPERATIVE VII	297,859	246,117	205,332
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	1,007,775	832,710	694,720
28085	RESERVE SCHOOL DISTRICT	1,795,050	1,483,224	1,237,435
3240	RIO ARRIBA COUNTY	11,325,498	9,358,094	7,807,342
12326	RIO GALLINAS CHARTER SCHOOL	536,778	443,532	370,033
29123	RIO RANCHO PUBLIC SCHOOLS	112,255,097	92,754,757	77,384,142
2318	ROBERT F. KENNEDY CHARTER SCHOOL	2,528,647	2,089,384	1,743,148
3250	ROOSEVELT COUNTY	4,055,308	3,350,842	2,795,566
2313	ROOTS AND WINGS COMMUNITY SCHOOL	377,324	311,777	260,112
4011	ROSWELL INDEPENDENT SCHOOLS	59,384,004	49,068,140	40,936,940
31092	ROY SCHOOLS	1,033,562	854,017	712,496
26081	RUIDOSO MUNICIPAL SCHOOLS	11,989,103	9,906,422	8,264,805
2418	SAGE MONTESSORI CHARTER SCHOOL	-	-	-
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	906,734	749,222	625,066
10032	SAN JON MUNICIPAL SCHOOLS	1,554,026	1,284,069	1,071,283
32107	SAN JUAN COMMUNICATIONS	2,494,967	2,061,555	1,719,930
3260	SAN JUAN COUNTY	39,700,551	32,803,989	27,367,961
4390	SAN JUAN WATER COMMISSION	301,543	249,161	207,872
3270	SAN MIGUEL COUNTY	4,997,828	4,129,633	3,445,301
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	434,685	359,174	299,654
3280	SANDOVAL COUNTY	26,875,757	22,207,048	18,527,065
4260	SANTA FE CIVIC HOUSING AUTHORITY	1,709,271	1,412,346	1,178,302
1003	SANTA FE COMMUNITY COLLEGE	26,689,464	22,053,116	18,398,641
3290	SANTA FE COUNTY	55,015,049	45,458,136	37,925,159
1002	SANTA FE PUBLIC SCHOOLS	89,857,229	74,247,724	61,943,954
24072	SANTA ROSA CONSOLIDATED SCHOOLS	5,555,130	4,590,123	3,829,483
14366	SCHOOL OF DREAMS ACADEMY	2,835,453	2,342,894	1,954,647
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	429,949	355,261	296,389
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	577,826	477,449	398,330
3300	SIERRA COUNTY	3,420,120	2,825,996	2,357,693
8026	SILVER CITY CONSOLIDATED SCHOOLS	19,518,210	16,127,613	13,455,067
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	438,895	362,653	302,557
25076	SOCORRO CONSOLIDATED SCHOOLS	10,727,148	8,863,686	7,394,864
2309	SOUTH VALLEY ACADEMY	4,198,975	3,469,552	2,894,604
2396	SOUTH VALLEY PREPARATORY SCHOOL	895,683	740,090	617,448
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	960,939	794,010	662,432
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	1,384,046	1,143,617	954,106
2345	SOUTHWEST INTERMEDIATE LEARNING CENTER	-	-	-
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	233,130	192,632	160,711
2346	SOUTHWEST PRIMARY LEARNING CENTER	855,162	706,608	589,514
21150	SOUTHWEST REGIONAL EDUCATION #10	2,079,227	1,718,035	1,433,335
32098	SOUTHWEST SECONDARY LEARNING CENTER	1,411,938	1,166,664	973,333
4520	SPRINGER HOUSING AUTHORITY	146,298	120,884	100,852
9030	SPRINGER MUNICIPAL SCHOOLS	1,653,488	1,366,253	1,139,848
2403	STUDENT ATHLETE HEADQUARTERS ACADEMY	398,374	329,170	274,623



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20265	TAOS ACADEMY CHARTER SCHOOL	\$ 1,529,818	\$ 1,264,067	\$ 1,054,595
20307	TAOS CHARTER SCHOOL	1,414,569	1,168,838	975,147
3320	TAOS COUNTY	11,843,857	9,786,407	8,164,678
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	885,684	731,828	610,555
20435	TAOS INTERNATIONALSCHOOL	1,309,318	1,081,871	902,591
20062	TAOS MUNICIPAL SCHOOLS	15,646,564	12,928,529	10,786,111
6020	TATUM MUNICIPAL SCHOOLS	2,962,806	2,448,124	2,042,439
2394	TECH LEADERSHIP HIGH SCHOOL	1,451,407	1,199,276	1,000,541
5015	TEXICO MUNICIPAL SCHOOLS	4,163,190	3,439,983	2,869,936
29408	THE ASK ACADEMY	2,433,395	2,010,679	1,677,485
2413	THE GREAT ACADEMY	954,097	788,357	657,716
1398	THE MASTERS PROGRAM	1,248,273	1,031,430	860,509
2366	THE NEW AMERICA SCHOOL	1,532,976	1,266,676	1,056,772
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	1,288,794	1,064,912	888,443
2370	TIERRA ADENTRO OF NEW MEXICO	1,825,573	1,508,444	1,258,476
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	2,056,072	1,698,902	1,417,373
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	258,390	213,504	178,124
3330	TORRANCE COUNTY	4,285,807	3,541,300	2,954,463
2080	TOWN OF BERNALILLO	5,138,864	4,246,168	3,542,526
4290	TOWN OF EDGEWOOD	1,608,756	1,329,292	1,109,012
2270	TOWN OF ELIDA	163,665	135,234	112,824
2300	TOWN OF ESTANCIA	605,191	500,061	417,195
2720	TOWN OF SILVER CITY	7,581,732	6,264,675	5,226,540
2750	TOWN OF SPRINGER	518,886	428,748	357,699
2770	TOWN OF TAOS	6,883,394	5,687,648	4,745,134
32106	TOWN OF TATUM	587,299	485,276	404,860
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	753,069	622,250	519,135
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	9,505,714	7,854,433	6,552,856
10033	TUCUMCARI PUBLIC SCHOOLS	7,078,107	5,848,537	4,879,362
15049	TULAROSA MUNICIPAL SCHOOLS	7,092,316	5,860,278	4,889,157
1315	TURQUOISE TRAIL CHARTER SCHOOL	2,879,132	2,378,985	1,984,758
3340	UNION COUNTY	1,859,253	1,536,274	1,281,694
13430	UPLIFT COMMUNITY SCHOOL	-	-	-
3350	VALENCIA COUNTY	12,222,234	10,099,054	8,425,515
24073	VAUGHN MUNICIPAL SCHOOLS	1,123,025	927,939	774,168
2100	VILLAGE OF BOSQUE FARMS	1,587,180	1,311,464	1,094,138
2130	VILLAGE OF CHAMA	588,351	486,146	405,586
32099	VILLAGE OF FT SUMNER	610,980	504,844	421,185
32100	VILLAGE OF HATCH	1,121,972	927,069	773,442
32101	VILLAGE OF JEMEZ SPRINGS	322,593	266,554	222,383
32102	VILLAGE OF LOGAN	614,138	507,453	423,362
2880	VILLAGE OF MELROSE	216,816	179,152	149,464
2490	VILLAGE OF MILAN	1,622,965	1,341,033	1,118,807
2530	VILLAGE OF PECOS	345,222	285,252	237,982
2560	VILLAGE OF QUESTA	557,302	460,491	384,182
2610	VILLAGE OF RESERVE	186,294	153,932	128,423
2800	VILLAGE OF TIJERAS	362,589	299,602	249,954
20317	VISTA GRANDE CHARTER HIGH SCHOOL	785,170	648,775	541,265
30090	WAGON MOUND PUBLIC SCHOOLS	1,520,872	1,256,675	1,048,428
29330	WALATOWA CHARTER HIGH SCHOOL	646,239	533,978	445,491
12038	WEST LAS VEGAS PUBLIC SCHOOLS	11,383,386	9,405,926	7,847,248
8099	WESTERN NEW MEXICO UNIVERSITY	21,509,026	17,772,596	14,827,456
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	372,061	307,429	256,484
13142	ZUNI PUBLIC SCHOOLS	12,213,813	10,092,097	8,419,711
		\$ 5,262,533,266	\$ 4,348,354,815	\$ 3,627,778,443

**New Mexico Retiree Health Care Authority**  
**Net OPEB Liability Sensitivity by Employer - Trend Rate**  
**As of and for the Year Ended June 30, 2018**

Employer Code	Employer	1-Percent Decrease (18)	Current Trend Rate (19)	1-Percent Increase (20)
1341	STATE OF NEW MEXICO	\$ 887,018,461	\$ 1,049,290,625	\$ 1,176,515,659
2308	21ST CENTURY PUBLIC ACADEMY	984,034	1,164,055	1,305,195
2340	ABQ CHARTER ACADEMY	1,521,081	1,799,349	2,017,518
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	1,452,342	1,718,035	1,926,344
2344	ACADEMY OF TRADES AND TECHNOLOGY	694,742	821,839	921,486
2390	ACE LEADERSHIP	1,423,670	1,684,118	1,888,315
15046	ALAMOGORDO PUBLIC SCHOOLS	24,477,714	28,955,695	32,466,532
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	28,774,087	34,038,052	38,165,118
4560	ALBUQUERQUE HOUSING AUTHORITY	2,326,467	2,752,074	3,085,759
2341	ALBUQUERQUE INSTITUTE FOR MATHMATICS AND SCIENCE	1,428,816	1,690,206	1,895,141
2003	ALBUQUERQUE PUBLIC SCHOOLS	406,210,216	480,522,776	538,785,493
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	1,497,188	1,771,085	1,985,826
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	1,171,504	1,385,821	1,553,850
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOO	821,928	972,292	1,090,181
8347	ALDO LEOPOLD CHARTER SCHOOL	1,138,054	1,346,251	1,509,482
2356	ALICE KING COMMUNITY SCHOOL	1,722,152	2,037,204	2,284,212
7335	ALMA D' ARTE CHARTER HIGH	863,833	1,021,863	1,145,763
2303	AMY BIEHL CHARTER SCHOOL	1,937,926	2,292,453	2,570,409
20316	ANANSI CHARTER SCHOOL	769,363	910,111	1,020,460
23121	ANIMAS PUBLIC SCHOOLS	1,251,639	1,480,615	1,660,137
7339	ANTHONY CHARTER SCHOOL	446,252	527,890	591,896
3004	ARTESIA PUBLIC SCHOOLS	18,164,382	21,487,395	24,092,712
16050	AZTEC MUNICIPAL SCHOOLS	12,249,885	14,490,892	16,247,893
14043	BELÉN CONSOLIDATED SCHOOLS	16,461,713	19,473,237	21,834,340
3010	BERNALILLO COUNTY	106,409,132	125,875,740	141,137,998
29086	BERNALILLO PUBLIC SCHOOLS	15,991,567	18,917,083	21,210,753
16051	BLOOMFIELD MUNICIPAL SCHOOLS	13,514,389	15,986,726	17,925,095
26077	CAPITAN MUNICIPAL SCHOOLS	2,620,906	3,100,377	3,476,293
16357	CARINOS CHARTER SCHOOL	442,576	523,542	587,021
3005	CARLSBAD MUNICIPAL SCHOOLS	33,409,745	39,521,762	44,313,721
26078	CARRIZOZO MUNICIPAL SCHOOLS	1,139,524	1,347,990	1,511,432
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	33,167,504	39,235,205	43,992,419
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	66,733,107	78,941,338	88,512,865
2150	CENTRAL REGION EDUCATION COOPERATIVE	2,065,112	2,442,906	2,739,105
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	794,726	940,114	1,054,102
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	2,619,803	3,099,072	3,474,831
3030	CHAVES COUNTY	8,651,194	10,233,853	11,474,693
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	1,376,986	1,628,894	1,826,395
3040	CIBOLA COUNTY	3,294,695	3,897,430	4,369,988
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	1,640,180	1,940,236	2,175,487
9027	CIMARRON MUNICIPAL SCHOOLS	2,540,404	3,005,148	3,369,518
2010	CITY OF ALAMOGORDO	10,768,871	12,738,940	14,283,519
2020	CITY OF ALBUQUERQUE	258,192,279	305,426,268	342,458,777
2040	CITY OF AZTEC	3,428,865	4,056,145	4,547,947
2060	CITY OF BELÉN	3,080,023	3,643,486	4,085,254
2090	CITY OF BLOOMFIELD	3,219,707	3,808,724	4,270,526
2110	CITY OF CARLSBAD	23,186,008	27,427,683	30,753,251
2180	CITY OF CLOVIS	11,480,154	13,580,347	15,226,945
2210	CITY OF DEMING	5,477,435	6,479,484	7,265,112
2290	CITY OF ESPANOLA	5,103,598	6,037,256	6,769,265
2310	CITY OF FARMINGTON	36,883,824	43,631,392	48,921,638
2330	CITY OF GALLUP	15,496,058	18,330,925	20,553,524
2380	CITY OF JAL	886,623	1,048,823	1,175,992
2400	CITY OF LAS CRUCES	58,106,174	68,736,184	77,070,350
2410	CITY OF LAS VEGAS	8,003,135	9,467,238	10,615,128
2500	CITY OF MORIARTY	1,262,299	1,493,225	1,674,276
2550	CITY OF PORTALES	4,883,412	5,776,789	6,477,217
2570	CITY OF RATON	3,072,672	3,634,790	4,075,503
2620	CITY OF RIO RANCHO	26,360,134	31,182,487	34,963,320
2630	CITY OF ROSWELL	21,074,213	24,929,553	27,952,227
2690	CITY OF SANTA FE	60,598,056	71,683,934	80,375,511
2710	CITY OF SANTA ROSA	1,322,216	1,564,103	1,753,749
2730	CITY OF SOCORRO	4,050,089	4,791,017	5,371,922

**New Mexico Retiree Health Care Authority**  
**Net OPEB Liability Sensitivity by Employer - Trend Rate**  
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Employer Code	Employer	1-Percent Decrease (18)	Current Trend Rate (19)	1-Percent Increase (20)
2950	CITY OF SUNLAND PARK	\$ 3,253,893	\$ 3,849,164	\$ 4,315,869
2760	CITY OF T OR C	2,926,372	3,461,725	3,881,455
2780	CITY OF TEXICO	271,280	320,909	359,818
2810	CITY OF TUCUMCARI	3,394,312	4,015,271	4,502,117
18056	CLAYTON MUNICIPAL SCHOOLS	2,738,901	3,239,959	3,632,800
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	1,944,543	2,300,280	2,579,185
5012	CLOVIS MUNICIPAL SCHOOLS	35,985,805	42,569,089	47,730,532
8024	COBRE CONSOLIDATED SCHOOLS	7,335,962	8,678,012	9,730,209
3050	COLFAX COUNTY	2,406,969	2,847,303	3,192,534
2421	CORAL COMMUNITY CHARTER SCHOOL	963,449	1,139,704	1,277,891
26079	CORONA PUBLIC SCHOOLS	923,382	1,092,307	1,224,747
2363	CORRALES INTERNATIONAL SCHOOL	1,058,287	1,251,891	1,403,681
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	2,542,609	3,007,757	3,372,443
25319	COTTONWOOD VALLEY CHARTER SCHOOL	745,837	882,281	989,257
29087	CUBA INDEPENDENT SCHOOLS	4,028,034	4,764,927	5,342,668
3060	CURRY COUNTY	5,155,060	6,098,133	6,837,523
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	798,770	944,898	1,059,465
19059	DEMING PUBLIC SCHOOLS	23,626,011	27,948,181	31,336,859
18057	DES MOINES MUNICIPAL SCHOOLS	974,845	1,153,184	1,293,006
4008	DEXTER CONSOLIDATED SCHOOLS	4,592,650	5,432,835	6,091,558
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	1,222,599	1,446,263	1,621,620
11117	DORA CONSOLIDATED SCHOOLS	1,571,441	1,858,922	2,084,313
16359	DREAM DINE' CHARTER SCHOOL	239,668	283,513	317,888
17115	DULCE INDEPENDENT SCHOOLS	4,623,160	5,468,926	6,132,025
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	227,537	269,163	301,799
2304	EAST MOUNTAIN HIGH SCHOOL	1,628,049	1,925,886	2,159,397
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	27,045,319	31,993,021	35,872,130
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	8,753,383	10,354,737	11,610,235
3100	EDDY COUNTY	15,219,632	18,003,928	20,186,879
2323	EL CAMINO REAL ACADEMY	1,443,887	1,708,034	1,915,130
11034	ELIDA MUNICIPAL SCHOOLS	861,260	1,018,820	1,142,350
17054	ESPANOLA PUBLIC SCHOOLS	17,581,387	20,797,746	23,319,444
22065	ESTANCIA MUNICIPAL SCHOOLS	3,579,944	4,234,863	4,748,334
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	1,420,729	1,680,639	1,884,414
6016	EUNICE PUBLIC SCHOOLS	3,501,280	4,141,808	4,643,996
2432	EXPLORE ACADEMY	1,240,979	1,468,005	1,645,998
16052	FARMINGTON MUNICIPAL SCHOOLS	45,781,302	54,156,585	60,722,996
11118	FLOYD MUNICIPAL SCHOOLS	1,477,338	1,747,604	1,959,498
27083	FT SUMNER MUNICIPAL SCHOOLS	1,953,365	2,310,716	2,590,887
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	63,197,274	74,758,655	83,823,038
4140	GALLUP HOUSING AUTHORITY	392,584	464,404	520,713
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	61,436,525	72,675,793	81,487,632
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	917,133	1,084,915	1,216,459
2362	GORDON BERNELL CHARTER SCHOOL	1,616,654	1,912,406	2,144,283
5013	GRADY MUNICIPAL SCHOOLS	1,040,643	1,231,019	1,380,279
3110	GRANT COUNTY	5,892,810	6,970,848	7,816,053
14044	GRANTS-CIBOLA COUNTY SCHOOLS	17,166,380	20,306,817	22,768,990
4009	HAGERMAN MUNICIPAL SCHOOLS	2,649,210	3,133,859	3,513,835
7022	HATCH VALLEY MUNICIPAL SCHOOLS	5,960,446	7,050,857	7,905,764
2430	HEALTH LEADERSHIP HIGH SCHOOL	1,143,200	1,352,338	1,516,307
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	1,244,287	1,471,918	1,650,386
6017	HOBBS MUNICIPAL SCHOOLS	40,506,040	47,916,261	53,726,041
26080	HONDO VALLEY PUBLIC SCHOOLS	1,180,694	1,396,692	1,566,038
2327	HORIZON ACADEMY WEST	1,651,942	1,954,151	2,191,089
10119	HOUSE MUNICIPAL SCHOOLS	931,102	1,101,438	1,234,986
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	1,538,358	1,819,786	2,040,433
7420	J. PAUL TAYLOR ACADEMY	778,552	920,982	1,032,649
6018	JAL PUBLIC SCHOOLS	2,516,143	2,976,449	3,337,339
3321	JEFFERSON MONTESSORI ACADEMY	945,070	1,117,962	1,253,513
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	1,625,476	1,922,842	2,155,984
29088	JEMEZ VALLEY PUBLIC SCHOOLS	2,202,957	2,605,969	2,921,939
7337	LA ACADEMIA DE DOLORES HUERTA	778,920	921,416	1,033,137
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	2,133,116	2,523,350	2,829,303

**New Mexico Retiree Health Care Authority**  
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2343	LA PROMESA EARLY LEARNING CENTER	\$ 1,553,796	\$ 1,838,050	\$ 2,060,911
2357	LA RESOLANA LEADERSHIP ACADEMY	334,138	395,265	443,191
17425	LA TIERRA MONTESSORI SCHOOL	453,972	537,022	602,135
4010	LAKE ARTHUR SCHOOLS	812,738	961,421	1,077,992
7023	LAS CRUCES SCHOOL DISTRICT #2	112,603,733	133,203,588	149,354,337
7338	LAS MONTANAS CHARTER HIGH SCHOOL	897,283	1,061,433	1,190,131
12037	LAS VEGAS CITY SCHOOLS	8,217,807	9,721,182	10,899,862
3150	LEA COUNTY	13,107,101	15,504,929	17,384,880
3160	LINCOLN COUNTY	3,705,659	4,383,576	4,915,079
17334	LINDRITH AREA HERITAGE SCHOOL	146,300	173,065	194,048
10120	LOGAN MUNICIPAL SCHOOLS	1,830,223	2,165,046	2,427,555
23070	LORDSBURG MUNICIPAL SCHOOLS	2,680,822	3,171,255	3,555,765
3170	LOS ALAMOS COUNTY	37,844,332	44,767,617	50,195,629
32093	LOS ALAMOS PUBLIC SCHOOLS	20,828,296	24,638,648	27,626,050
14045	LOS LUNAS CONSOLIDATED SCHOOLS	36,259,658	42,893,042	48,093,763
2322	LOS PUENTES CHARTER SCHOOL	998,738	1,181,448	1,324,697
3006	LOVING MUNICIPAL SCHOOLS	2,751,032	3,254,309	3,648,889
6019	LOVINGTON MUNICIPAL SCHOOLS	15,612,584	18,468,767	20,708,080
12128	LUNA COMMUNITY COLLEGE	4,720,571	5,584,157	6,261,229
3180	LUNA COUNTY	7,172,753	8,484,945	9,513,732
25075	MAGDALENA MUNICIPAL SCHOOLS	2,423,143	2,866,435	3,213,987
9028	MAXWELL MUNICIPAL SCHOOLS	1,100,927	1,302,332	1,460,238
17424	MCCURDY CHARTER SCHOOL	1,680,247	1,987,633	2,228,631
3200	MCKINLEY COUNTY	8,438,360	9,982,083	11,192,397
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	1,245,022	1,472,788	1,651,361
5014	MELROSE MUNICIPAL SCHOOLS	1,453,812	1,719,774	1,928,295
17127	MESA VISTA SCHOOLS	2,172,080	2,569,443	2,880,984
10141	MESALANDS COMMUNITY COLLEGE	2,650,680	3,135,599	3,515,786
13369	MIDDLE COLLEGE HIGH SCHOOL	483,379	571,809	641,140
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	2,952,470	3,492,599	3,916,071
1306	MONTE DEL SOL CHARTER SCHOOL	1,500,496	1,774,998	1,990,215
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	1,300,528	1,538,448	1,724,983
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	934,042	1,104,917	1,238,887
30089	MORA INDEPENDENT SCHOOLS	3,203,901	3,790,026	4,249,561
9324	MORENO VALLEY CHARTER HIGH SCHOOL	318,332	376,568	422,226
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	11,474,641	13,573,824	15,219,632
16356	MOSAIC ACADEMY CHARTER SCHOOL	689,963	816,186	915,148
31091	MOSQUERO MUNICIPAL SCHOOLS	548,442	648,775	727,438
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	889,932	1,052,737	1,180,380
22067	MOUNTAINAIR PUBLIC SCHOOLS	1,605,626	1,899,361	2,129,656
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	968,228	1,145,357	1,284,230
2354	NATIVE AMERICAN COMMUNITY ACADEMY	2,491,147	2,946,880	3,304,185
2148	NEW MEXICO ACTIVITIES ASSOCIATION	913,825	1,081,001	1,212,071
1418	NEW MEXICO CONNECTIONS ACADEMY	2,798,818	3,310,837	3,712,272
12102	NEW MEXICO HIGHLANDS UNIVERSITY	19,881,020	23,518,077	26,369,611
2414	NEW MEXICO INTERNATIONAL SCHOOL	657,616	777,921	872,242
6124	NEW MEXICO JUNIOR COLLEGE	11,135,724	13,172,906	14,770,103
4097	NEW MEXICO MILITARY INSTITUTE	11,650,348	13,781,676	15,452,685
1416	NEW MEXICO SCHOOL FOR THE ARTS	1,095,414	1,295,810	1,452,925
1094	NEW MEXICO SCHOOL FOR THE DEAF	8,383,957	9,917,728	11,120,238
16358	NEW MEXICO VIRTUAL ACADEMY	716,797	847,929	950,739
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	7,805,373	9,233,297	10,352,821
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	1,243,552	1,471,048	1,649,411
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	2,150,760	2,544,222	2,852,706
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	1,175,180	1,390,169	1,558,725
2328	NORTH VALLEY ACADEMY	1,621,065	1,917,624	2,150,134
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	935,145	1,106,221	1,240,349
32110	NORTHERN NEW MEXICO COLLEGE	6,669,157	7,889,220	8,845,777
4215	NORTHERN REGIONAL HOUSING AUTHORITY	461,323	545,719	611,886
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	1,238,038	1,464,526	1,642,098
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	462,059	546,588	612,861
2311	NUESTROS VALORES CHARTER SCHOOL	947,275	1,120,571	1,256,439
32118	PECOS CONNECTIONS ACADEMY	903,532	1,068,826	1,198,419

**New Mexico Retiree Health Care Authority**  
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12039	PECOS INDEPENDENT SCHOOLS	\$ 3,614,497	\$ 4,275,737	\$ 4,794,164
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	590,715	698,781	783,507
20060	PENASCO INDEPENDENT SCHOOLS	3,209,415	3,796,549	4,256,875
1001	POJOAQUE VALLEY SCHOOLS	9,256,980	10,950,462	12,278,190
11035	PORTALES MUNICIPAL SCHOOLS	12,800,900	15,142,711	16,978,743
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	1,714,800	2,028,508	2,274,461
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	1,350,152	1,597,151	1,790,803
20125	QUESTA INDEPENDENT SCHOOLS	2,373,519	2,807,733	3,148,166
4170	RATON HOUSING AUTHORITY	235,624	278,730	312,525
9029	RATON PUBLIC SCHOOLS	4,183,892	4,949,297	5,549,393
2580	RATON PUBLIC SERVICE	709,078	838,798	940,501
20312	RED RIVER VALLEY CHARTER SCHOOL	365,750	432,661	485,121
26150	REGION IX EDUCATION COOPERATIVE	2,638,917	3,121,684	3,500,184
5016	REGIONAL EDUCATION COOPERATIVE #6	467,205	552,676	619,687
6150	REGIONAL EDUCATION COOPERATIVE VII	208,055	246,117	275,958
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	703,932	832,710	933,675
28085	RESERVE SCHOOL DISTRICT	1,253,844	1,483,224	1,663,063
3240	RIO ARRIBA COUNTY	7,910,871	9,358,094	10,492,750
12326	RIO GALLINAS CHARTER SCHOOL	374,940	443,532	497,310
29123	RIO RANCHO PUBLIC SCHOOLS	78,410,289	92,754,757	104,001,142
2318	ROBERT F. KENNEDY CHARTER SCHOOL	1,766,262	2,089,384	2,342,719
3250	ROOSEVELT COUNTY	2,832,636	3,350,842	3,757,127
2313	ROOTS AND WINGS COMMUNITY SCHOOL	263,561	311,777	349,580
4011	ROSWELL INDEPENDENT SCHOOLS	41,479,782	49,068,140	55,017,584
31092	ROY SCHOOLS	721,944	854,017	957,565
26081	RUIDOSO MUNICIPAL SCHOOLS	8,374,400	9,906,422	11,107,562
2418	SAGE MONTESSORI CHARTER SCHOOL	-	-	-
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	633,355	749,222	840,064
10032	SAN JON MUNICIPAL SCHOOLS	1,085,489	1,284,069	1,439,761
32107	SAN JUAN COMMUNICATIONS	1,742,737	2,061,555	2,311,516
3260	SAN JUAN COUNTY	27,730,872	32,803,989	36,781,427
4390	SAN JUAN WATER COMMISSION	210,628	249,161	279,371
3270	SAN MIGUEL COUNTY	3,490,987	4,129,633	4,630,345
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	303,628	359,174	402,723
3280	SANDOVAL COUNTY	18,772,741	22,207,048	24,899,622
4260	SANTA FE CIVIC HOUSING AUTHORITY	1,193,927	1,412,346	1,583,591
1003	SANTA FE COMMUNITY COLLEGE	18,642,615	22,053,116	24,727,026
3290	SANTA FE COUNTY	38,428,063	45,458,136	50,969,872
1002	SANTA FE PUBLIC SCHOOLS	62,765,358	74,247,724	83,250,157
24072	SANTA ROSA CONSOLIDATED SCHOOLS	3,880,264	4,590,123	5,146,669
14366	SCHOOL OF DREAMS ACADEMY	1,980,566	2,342,894	2,626,966
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	300,320	355,261	398,335
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	403,612	477,449	535,339
3300	SIERRA COUNTY	2,388,957	2,825,996	3,168,644
8026	SILVER CITY CONSOLIDATED SCHOOLS	13,633,487	16,127,613	18,083,064
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	306,569	362,653	406,624
25076	SOCORRO CONSOLIDATED SCHOOLS	7,492,923	8,863,686	9,938,396
2309	SOUTH VALLEY ACADEMY	2,932,988	3,469,552	3,890,231
2396	SOUTH VALLEY PREPARATORY SCHOOL	625,636	740,090	829,825
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	671,216	794,010	890,282
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	966,758	1,143,617	1,282,279
2345	SOUTHWEST INTERMEDIATE LEARNING CENTER	-	-	-
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	162,842	192,632	215,988
2346	SOUTHWEST PRIMARY LEARNING CENTER	597,331	706,608	792,283
21150	SOUTHWEST REGIONAL EDUCATION #10	1,452,342	1,718,035	1,926,344
32098	SOUTHWEST SECONDARY LEARNING CENTER	986,240	1,166,664	1,308,120
4520	SPRINGER HOUSING AUTHORITY	102,190	120,884	135,541
9030	SPRINGER MUNICIPAL SCHOOLS	1,154,963	1,366,253	1,531,909
2403	STUDENT ATHLETE HEADQUARTERS ACADEMY	328,264	329,170	369,082
20265	TAOS ACADEMY CHARTER SCHOOL	1,068,580	1,264,067	1,417,333
20307	TAOS CHARTER SCHOOL	988,078	1,168,838	1,310,558
3320	TAOS COUNTY	8,272,945	9,786,407	10,972,996
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	618,651	731,828	820,561

**New Mexico Retiree Health Care Authority**  
**Net OPEB Liability Sensitivity by Employer - Trend Rate**  
**As of and for the Year Ended June 30, 2018**

Employer Code	Employer	1-Percent Decrease (18)	Current Trend Rate (19)	1-Percent Increase (20)
20435	TAOS INTERNATIONALSCHOOL	\$ 914,560	\$ 1,081,871	\$ 1,213,046
20062	TAOS MUNICIPAL SCHOOLS	10,929,139	12,928,529	14,496,095
6020	TATUM MUNICIPAL SCHOOLS	2,069,523	2,448,124	2,744,955
2394	TECH LEADERSHIP HIGH SCHOOL	1,013,809	1,199,276	1,344,687
5015	TEXICO MUNICIPAL SCHOOLS	2,907,992	3,439,983	3,857,077
29408	THE ASK ACADEMY	1,699,729	2,010,679	2,254,471
2413	THE GREAT ACADEMY	666,438	788,357	883,944
1398	THE MASTERS PROGRAM	871,920	1,031,430	1,156,489
2366	THE NEW AMERICA SCHOOL	1,070,785	1,266,676	1,420,258
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	900,224	1,064,912	1,194,031
2370	TIERRA ADENTRO OF NEW MEXICO	1,275,164	1,508,444	1,691,341
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	1,436,168	1,698,902	1,904,892
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	180,486	213,504	239,391
3330	TORRANCE COUNTY	2,993,640	3,541,300	3,970,678
2080	TOWN OF BERNALILLO	3,589,501	4,246,168	4,761,010
4290	TOWN OF EDGEWOOD	1,123,718	1,329,292	1,490,467
2270	TOWN OF ELIDA	114,320	135,234	151,631
2300	TOWN OF ESTANCIA	422,727	500,061	560,692
2720	TOWN OF SILVER CITY	5,295,847	6,264,675	7,024,258
2750	TOWN OF SPRINGER	362,442	428,748	480,733
2770	TOWN OF TAOS	4,808,057	5,687,648	6,377,268
32106	TOWN OF TATUM	410,229	485,276	544,115
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	526,019	622,250	697,696
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	6,639,750	7,854,433	8,806,772
10033	TUCUMCARI PUBLIC SCHOOLS	4,944,064	5,848,537	6,557,664
15049	TULAROSA MUNICIPAL SCHOOLS	4,953,989	5,860,278	6,570,828
1315	TURQUOISE TRAIL CHARTER SCHOOL	2,011,076	2,378,985	2,667,434
3340	UNION COUNTY	1,298,690	1,536,274	1,722,545
13430	UPLIFT COMMUNITY SCHOOL	-	-	-
3350	VALENCIA COUNTY	8,537,241	10,099,054	11,323,550
24073	VAUGHN MUNICIPAL SCHOOLS	784,434	927,939	1,040,450
2100	VILLAGE OF BOSQUE FARMS	1,108,647	1,311,464	1,470,477
2130	VILLAGE OF CHAMA	410,964	486,146	545,091
32099	VILLAGE OF FT SUMNER	426,770	504,844	566,056
32100	VILLAGE OF HATCH	783,699	927,069	1,039,475
32101	VILLAGE OF JEMEZ SPRINGS	225,332	266,554	298,873
32102	VILLAGE OF LOGAN	428,976	507,453	568,981
2880	VILLAGE OF MELROSE	151,446	179,152	200,874
2490	VILLAGE OF MILAN	1,133,643	1,341,033	1,503,631
2530	VILLAGE OF PECOS	241,138	285,252	319,838
2560	VILLAGE OF QUESTA	389,276	460,491	516,325
2610	VILLAGE OF RESERVE	130,126	153,932	172,596
2800	VILLAGE OF TIJERAS	253,268	299,602	335,928
20317	VISTA GRANDE CHARTER HIGH SCHOOL	548,442	648,775	727,438
30090	WAGON MOUND PUBLIC SCHOOLS	1,062,331	1,256,675	1,409,045
29330	WALATOWA CHARTER HIGH SCHOOL	451,399	533,978	598,722
12038	WEST LAS VEGAS PUBLIC SCHOOLS	7,951,305	9,405,926	10,546,382
8099	WESTERN NEW MEXICO UNIVERSITY	15,024,074	17,772,596	19,927,498
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	259,885	307,429	344,704
13142	ZUNI PUBLIC SCHOOLS	8,531,360	10,092,097	11,315,749
		<u>\$ 3,675,884,346</u>	<u>\$ 4,348,354,815</u>	<u>\$ 4,875,586,778</u>

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

The Board of Directors  
New Mexico Retiree Health Care Authority  
Mr. Brian Colon, New Mexico State Auditor

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of employer allocations of New Mexico Retiree Health Care Authority (the Authority) for the year ended June 30, 2018, and the related notes. We have also audited the totals for all employers of the columns titled net OPEB liability as of June 30, 2018, deferred outflows of resources, deferred inflows of resources, and OPEB expense as of and for the year ended June 30, 2018, included in the accompanying schedule of OPEB amounts by employer, and the related notes and have issued our report thereon dated May 23, 2019.

### **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  
May 23, 2019



**New Mexico Retiree Health Care Authority**  
**Exit Conference**  
**June 30, 2018**

An exit conference was held on May 23, 2019 in a closed session, with the following in attendance:

New Mexico Retiree Health Care Authority Personnel and Board Members:

Tom Sullivan, President  
Joe Montano, Vice President  
Jan Goodwin, Board Member  
Terry Linton, Board Member  
David Archuleta, Executive Director  
Neil Kueffer, Deputy Director  
Jenny Haikin, Financial Accountant  
Greg Archuleta, Director of Communications and Member Management

Moss Adams LLP:

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