

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

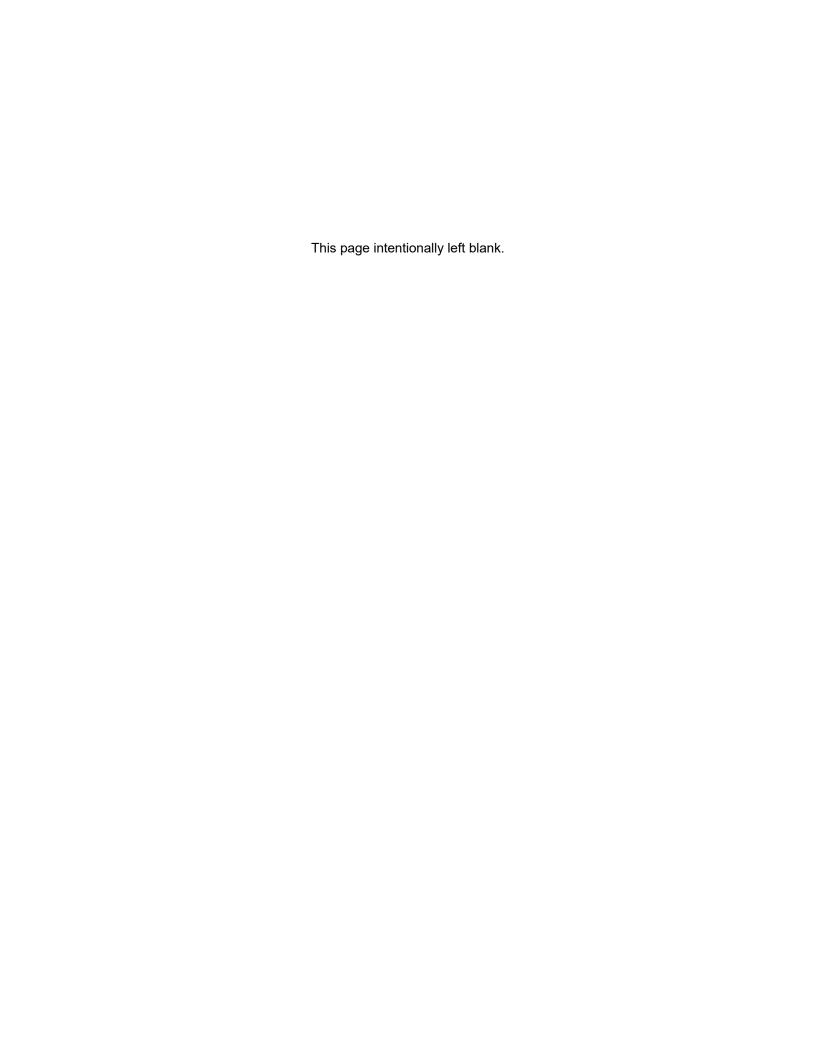
In accordance with *Government Auditing Standards*, we have also issued our report dated May 23, 2019 on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and 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.

Albuquerque, New Mexico May 23, 2019

Mess adams LLP



Employer Code	Employer	8 Employer ntributions	Employer Allocation Percentage
		(1)	(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 15046	ACE LEADERSHIP ALAMOGORDO PUBLIC SCHOOLS	33,075 568,687	0.03873% 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 AZTEC MUNICIPAL SCHOOLS	422,016	0.49415%
16050 14043	BELEN CONSOLIDATED SCHOOLS	284,601 382,451	0.33325% 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 2353	CHAVES COUNTY CHRISTINE DUNCAN'S HERITAGE ACADEMY	200,993	0.23535% 0.03746%
3040	CIBOLA COUNTY	31,988 76,545	0.03746%
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 2380	CITY OF GALLUP CITY OF JAL	360,021	0.42156%
2400	CITY OF JAL CITY OF LAS CRUCES	20,603 1,349,975	0.02412% 1.58074%
2410	CITY OF LAS CROCES 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%

Employer Code	Employer	B Employer atributions	Employer Allocation Percentage
		(1)	(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 3050	COBRE CONSOLIDATED SCHOOLS COLFAX COUNTY	170,437 55,925	0.19957% 0.06548%
2421	CORAL COMMUNITY CHARTER SCHOOL	22,384	0.0548%
26079	CORONA PUBLIC SCHOOLS	21,456	0.02512%
2363	CORRALES INTERNATIONAL SCHOOL	24,590	0.0231270
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 2323	EDDY COUNTY EL CAMINO REAL ACADEMY	353,599 33,542	0.41404% 0.03928%
11034	ELIDA MUNICIPAL SCHOOLS	20,006	0.03926%
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 GRANTS-CIBOLA COUNTY SCHOOLS	136,910	0.16031%
14044 4009	HAGERMAN MUNICIPAL SCHOOLS	398,826 61,545	0.46700% 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	0.03110%
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%

Employer Code	Employer	8 Employer ntributions	Employer Allocation Percentage
		(1)	(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	0.012359
4010	LAKE ARTHUR SCHOOLS	18,881	0.022119
7023	LAS CRUCES SCHOOL DISTRICT #2	2,616,121	3.063319
7338	LAS MONTANAS CHARTER HIGH SCHOOL	20,848	0.024419
12037	LAS VEGAS CITY SCHOOLS	190,924	0.223569
3150	LEA COUNTY	304,517	0.35657%
3160	LINCOLN COUNTY	86,094	0.100819
17334	LINDRITH AREA HERITAGE SCHOOL	3,395	0.003989
10120	LOGAN MUNICIPAL SCHOOLS	42,523	0.049799
23070	LORDSBURG MUNICIPAL SCHOOLS	62,284	0.072939
3170	LOS ALAMOS COUNTY	879,240	1.029539
32093	LOS ALAMOS PUBLIC SCHOOLS	483,907	0.566629
14045	LOS LUNAS CONSOLIDATED SCHOOLS	842,420	0.986429
2322	LOS PUENTES CHARTER SCHOOL	23,200	0.027179
3006	LOVING MUNICIPAL SCHOOLS	63,918	0.074849
6019	LOVINGTON MUNICIPAL SCHOOLS	362,729	0.424739
12128	LUNA COMMUNITY COLLEGE	109,677	0.128429
3180	LUNA COUNTY	166,642	0.195139
25075	MAGDALENA MUNICIPAL SCHOOLS	56,300	0.065929
9028	MAXWELL MUNICIPAL SCHOOLS	25,579	0.029959
17424 3200	MCCURDY CHARTER SCHOOL MCKINLEY COUNTY	39,040 196,046	0.045719 0.229569
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	28,926	0.033879
5014	MELROSE MUNICIPAL SCHOOLS	33,776	0.03955%
17127	MESA VISTA SCHOOLS	50,463	0.059099
10141	MESALANDS COMMUNITY COLLEGE	61,587	0.072119
13369	MIDDLE COLLEGE HIGH SCHOOL	11,230	0.013159
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	68,598	0.080329
1306	MONTE DEL SOL CHARTER SCHOOL	34,864	0.040829
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	30,211	0.035389
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	21,699	0.025419
30089	MORA INDEPENDENT SCHOOLS	74,434	0.087169
9324	MORENO VALLEY CHARTER HIGH SCHOOL	7,398	0.008669
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	266,586	0.312169
16356	MOSAIC ACADEMY CHARTER SCHOOL	16,027	0.018779
31091	MOSQUERO MUNICIPAL SCHOOLS	12,743	0.014929
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	20,674	0.024219
22067	MOUNTAINAIR PUBLIC SCHOOLS	37,302	0.043689
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	22,499	0.026349
2354	NATIVE AMERICAN COMMUNITY ACADEMY	57,874	0.067779
2148	NEW MEXICO ACTIVITIES ASSOCIATION	21,235	0.024869
1418	NEW MEXICO CONNECTIONS ACADEMY	65,025	0.076149
12102	NEW MEXICO HIGHLANDS UNIVERSITY	461,892	0.540859
2414	NEW MEXICO INTERNATIONAL SCHOOL	15,280	0.017899
6124	NEW MEXICO JUNIOR COLLEGE	258,718	0.302949
4097	NEW MEXICO MILITARY INSTITUTE	270,674	0.316949
1416	NEW MEXICO SCHOOL FOR THE ARTS	25,447	0.029809
1094	NEW MEXICO SCHOOL FOR THE DEAF	194,788	0.228089
16358	NEW MEXICO VIRTUAL ACADEMY	16,656	0.019509
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	181,343	0.212349
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	28,888	0.033839
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	49,971	0.058519
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	27,306	0.031979
2328 12151	NORTH VALLEY ACADEMY	37,659	0.044109
	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	21,722	0.025449

Employer Code	Employer	2018 Employer Contributions	Employer Allocation Percentage
		(1)	(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 28084	PUBLIC ACADEMY FOR THE PERFORMING ARTS QUEMADO INDEPENDENT SCHOOL DISTRICT	39,844 31,370	0.04665% 0.03673%
20125	QUESTA INDEPENDENT SCHOOLS	55,147	0.03073%
4170	RATON HOUSING AUTHORITY	5,478	0.00437 %
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 26081	ROY SCHOOLS RUIDOSO MUNICIPAL SCHOOLS	16,775	0.01964% 0.22782%
2418	SAGE MONTESSORI CHARTER SCHOOL *	194,559	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	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	7,050	0.00826%
3280	SANDOVAL 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 32120	SIDNEY GUTIERREZ MIDDLE SCHOOL	6,981	0.00817%
3300	SIEMBRA LEADERSHIP CHARTER SCHOOL SIERRA COUNTY	9,381 55,505	0.01098% 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%

mployer Code	Employer		8 Employer	Employer Allocation Percentage
Oout	Employer		(1)	(2)
32098	SOUTHWEST SECONDARY LEARNING CENTER	\$	22,915	0.0268
4520	SPRINGER HOUSING AUTHORITY	4	2,377	0.0027
9030	SPRINGER MUNICIPAL SCHOOLS		26,832	0.0314
2403	STUDENT ATHLETE HEADQUARTERS ACADEMY		6,466	0.007
20265	TAOS ACADEMY CHARTER SCHOOL		24,827	0.0290
20307	TAOS CHARTER SCHOOL		22,954	0.026
3320	TAOS COUNTY		192,206	0.2250
20415	TAOS INTEGRATED SCHOOL OF THE ARTS		14,377	0.016
20435	TAOS INTERNATIONALSCHOOL		21,249	0.024
20062	TAOS MUNICIPAL SCHOOLS		253,913	0.297
6020	TATUM MUNICIPAL SCHOOLS		48,081	0.0563
2394	TECH LEADERSHIP HIGH SCHOOL		23,551	0.027
5015	TEXICO MUNICIPAL SCHOOLS		67,559	0.079
29408	THE ASK ACADEMY		39,488	0.0462
2413	THE GREAT ACADEMY		15,483	0.018
1398	THE MASTERS PROGRAM		20,258	0.023
2366	THE NEW AMERICA SCHOOL		24,877	0.029
7421	THE NEW AMERICA SCHOOL - LAS CRUCES		20,912	0.024
2370	TIERRA ADENTRO OF NEW MEXICO		29,624	0.0346
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL		33,364	0.0390
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT		4,197	0.004
3330	TORRANCE COUNTY		69,552	0.081
2080	TOWN OF BERNALILLO		83,395	0.097
4290	TOWN OF EDGEWOOD		26,104	0.030
2270	TOWN OF ELIDA		2,658	0.003
2300	TOWN OF ESTANCIA		9,822	0.011
2720	TOWN OF SILVER CITY		123,037	0.144
2750	TOWN OF SPRINGER		8,417	0.0098
2770	TOWN OF TAOS		111,706	0.130
32106	TOWN OF TATUM		9,531	0.011
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY		12,220	0.014
21063 10033	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS TUCUMCARI PUBLIC SCHOOLS		154,258	0.180 0.134
15049	TULAROSA MUNICIPAL SCHOOLS		114,868 115,098	0.134
1315	TURQUOISE TRAIL CHARTER SCHOOL		46,724	0.154
3340	UNION COUNTY		30,171	0.035
13430	UPLIFT COMMUNITY SCHOOL *		30,171	0.000
3350	VALENCIA COUNTY		198,345	0.232
24073	VAUGHN MUNICIPAL SCHOOLS		18,228	0.021
2100	VILLAGE OF BOSQUE FARMS		25,757	0.030
2130	VILLAGE OF CHAMA		9,549	0.011
32099	VILLAGE OF FT SUMNER		9,916	0.011
32100	VILLAGE OF HATCH		18,208	0.021
32101	VILLAGE OF JEMEZ SPRINGS		5,239	0.006
32102	VILLAGE OF LOGAN		9,969	0.011
2880	VILLAGE OF MELROSE		3,520	0.004
2490	VILLAGE OF MILAN		26,338	0.030
2530	VILLAGE OF PECOS		5,600	0.006
2560	VILLAGE OF QUESTA		9,040	0.010
2610	VILLAGE OF RESERVE		3,022	0.003
2800	VILLAGE OF TIJERAS		5,883	0.006
20317	VISTA GRANDE CHARTER HIGH SCHOOL		12,741	0.014
30090	WAGON MOUND PUBLIC SCHOOLS		24,677	0.028
29330	WALATOWA CHARTER HIGH SCHOOL		10,490	0.012
12038	WEST LAS VEGAS PUBLIC SCHOOLS		184,732	0.216
8099	WESTERN NEW MEXICO UNIVERSITY		349,050	0.408
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL		6,042	0.007
13142	ZUNI PUBLIC SCHOOLS		198,209	0.232

^{*} Zero Share in 2018

MADERNY FOR TERRONICOV AT THE CLASSICS			_	Deferred Outflow	s of Resources	Deferred Inflows of Resources					OPEB Expense (Income)				
2008 ADDITION ADDITION 1.00 1		Employer			Outflows of	Between Expected and Actual	Between Projected and Actual Investment Earnings on OPEB Plan				Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion (9)	Total Employer OPEB Expense (Income)		
200 ABSTORMENT ADDRESS 1,194,005	12/11	STATE OF NEW MEYICO	\$ 1,040,200,625	\$ 360,003	\$ 360,002	¢ 62 124 720	\$ 13.004.754	© 105 907 900	e	¢ 271 117 272	¢ (1.304.712)	\$ 78,369	\$ (1,316,343)		
ABC CHARTER ALCOREMY 1700.349				φ 303,302 -	-				•			(6,224)			
2244 ACADEMY OF TRANSPAND TECHNOLOGY 891,839 46,6688 15,769 155,454 119,467 33,4815 (1,992) 245 ALE LEGERBRING STOCK 119,100 AT 12,100 AT 12,1	2340	ABQ CHARTER ACADEMY		12,854	12,854			335,931	-	464,919	(2,392)	2,723	331		
ACCELEGICASIND 1884.118				-								(15,561)			
				-								(23,828)	(24,920)		
### ALBUQUEROUGE BERNALLE OCONTY WATER CHITY AUTHORITY ### ALBUQUEROUGE BERNALLE OCONTY CAND SCIENCE ### ALBUQUEROUGE BERNALLE OCONTY CAND SCIENCE ### ALBUQUEROUGE BERNALLE OCONTY CAND SCIENCE ### ALBUQUEROUGE BERNALLE OCCURRY ### ALBUQUEROUGE BERNALLE OCC					-	,		,	,			(101,049)			
ALBUQUEROUGH STRITUTE FOR MATHANTICS AND SCENCE 1.90,200				-	-							(103,773)			
ABJULIEROUE PUBLIC SCHOOLS				-	-							(51,157)			
2412 ALBUQUENOUS CHOOL OF EXCELLENCE 1.777.055 121,648				-	-										
## ALBOUGHOUR SIGN LANGUAGE ACADEMY ## ALBOUGHOUR STAND LOCK COMMATTER SCHOOL ## ALBOUGHOUR TAKEN TO SECRETIONIARY CHARTER SCHOOL ## ALBOUGHOUR TAKEN TO SECRETION TO SECRETICAL TO SECRETION TO SECRETICAL TO SECRETION TO SECRETICAL TO SECRETION TO SECRETICAL TO SECRETICAL TO SECRETICAL TO SECRETION TO SECRETICAL TO S				121 648	121 6/8				9,252,165			(1,960,205) 25,773	(2,598,914)		
ABSULDENOLE TRAINT DEVELOPMENT SECONDARY CHATTER SCHOOL 194251 19525 14,231 250,644 13,295 14,231 250,644 13,295 14,231 250,644 13,295 14,231 250,644 13,295 14,231 250,644 13,295 14,231 250,644 13,295 14,231 250,644 13,295 14,231 250,644 13,295 14,231 250,644 13,295 14,231 250,644 13,295 14,231 250,644 13,295 14,231 250,644 13,295 14,2					-				165,259						
235 ALICE KING COMMANITY SCHOOL. 2017 AM PATE CHARTER HIGH 10.2188 S1873 51.873 63.051 12.752 190.777 2.798 2400 AMY BEHL, CHARTER SCHOOL. 2202.483 1			972,292	-	-	57,566	12,134		14,231	265,454	(1,292)	(3,015)	(4,307)		
7355 ALAMA D'ARTE CHATTER HIGH 10.21863 51,873 51,873 60,501 12,752 180,777 - 26,000 (1,385) 2003 AM VIBELIC LAMATER SCHOOL 911,111 10,558 10,558 10,558 10,558 11,358 11,358 10,538 12,351 12,												12,838	11,049		
2303 AMY BERL CHARTER SCHOOL 910.111 10.558 10.569 53.841 13.968 109.91 12.944 00.722 (0.077 12.016 AMNAS PUBLIC SCHOOLS 1.480.615 87.602 18.478 27.6424 22.133 41.4607 (1.680) 1.473 47.733 AMTHOW CHARTER SCHOOL 27.780 27.7												2,334 10.990	(374) 9,632		
2316 ANANS CHARTER SCHOOLS 1.480.615				51,073	51,075							(2,626)			
23121 ANIMAS PUBLIC SCHOOLS 14,076 12,778 12,771 20,155 14,478 279,424 32,133 44,697 1999 7339 ANTHONY CHARTER SCHOOL 27,4795 27,797 27,797 12,771 20,155 4,011,01				10,558	10,558				-				1,027		
ARTESIA PUBLIC SCHOOLS				-	-							(6,808)			
1409.00 AZTEC MUNICIPAL SCHOOLS 14,490,892									39,938						
14043 BELEN CONSOLIDATED SCHOOLS 19.473.237				257,987	257,987				- E70 063			54,658 (122,640)	26,097 (141,901)		
3910 BERNALLID COUNTY 128,875,740 617,882 7,482,850 15,70,882 23,500,442												(443,879)			
1696 BLOOMFIELD MUNICIPAL SCHOOLS 15,986,728 153,323 153,323 946,517 199,508 2,984,651 - 4,130,676 (21,24) 10357 CARRIDOS CHARTER SCHOOL 523,542 - 30,997 6,534 97,743 285,529 420,803 (89) 305 CARRIDOS CHARTER SCHOOL 523,542 - 30,997 6,534 97,743 285,529 420,803 (89) 200,000 200,000 200,000 21,744 23,3944 493,277 7,375,38 - 10,211,696 (52,532) 26078 CARRIZOZO MUNICIPAL SCHOOLS 1,347,990 47,741 47,741 79,810 16,822 251,664 - 348,256 (1,722) 2123 (261,774,40,239 1,347,990 47,441 47,741 79,810 16,822 251,664 13,841,09 (52,151) 2123 (261,774,40,239 1,347,990 4,440,397 4,673,833 865,188 14,737,997 - 20,396,988 (104,292) 2356 (261,774,10,200) 236,444 23,343 23,343 23,343 23,343 23,344 23,	3010			617,882	617,882				-			130,907	(36,407)		
18397 CAPITAM MUNICIPAL SCHOOLS 31,00.377 123,944 123,944 123,944 123,944 123,945 38,892 578,827 - 80,10.911 (1.17)				-	-				930,036			(197,042)			
16357 CARINOS CHARTER SCHOOL S23.542 -									-				11,235 22,138		
2005 CARLISADA MUNICIPAL SCHOOLS 39,621/R2 321/P94 321/P34 2,339,941 49,217 7,378,538 - 10,211,696 (6,2532) 28078 CARRIZOZO MUNICIPAL SCHOOLD ISTRICT #22 39,225,005 - 2,222/P5 489,641 7,325,039 1,259,454 11,388,109 (6,215) 2123 CENTRAL CONSOLIDATED SCHOOL DISTRICT #22 39,225,005 - 2,222/P5 489,641 7,325,039 1,259,454 11,388,109 (62,151) 22123 CENTRAL REW MERGO COMMUNITY COLLEGE 78,941,338 4,440,397 4,440,397 4,440,397 4,440,397 4,460,397 4,673,833 417,779,97 4,673,833 417,779,97 4,673,833 4,673,835 4,67				123,944	123,944	,			285 520	,			,		
28076 CARRIZOZO MUNICIPAL SCHOOLS 13.47/990 47.741 47.741 79.810 18.822 251.684 - 348.296 (17.792) 16053 CENTRAL LONSOLIDATED SCHOOL DISTRICT #22 39.235.205 2.322.975 489.841 7.325.039 1.250,485 113.881.09 (82.712) 2123 CENTRAL NEW MEXICO COMMUNITY COLLEGE 78.941.338 4.440.397 4.440.397 4.573.833 885.158 14.737.997 - 20.396.988 (104.929) 2150 CENTRAL REGION EDUCATION COOPERATIVE 2.442.908 104.205 104.205 144.836 30.487 456.800 - 651.203 (3.247.204) 2336 CESAR CHAWEZ COMMUNITY CHARTER SCHOOL 940.114 3.213 3.213 55.661 11.732 17.55.15 - 242.908 (1.250) 17.1726 CHAWEZ COMMUNITY CHARTER SCHOOL 940.114 3.213 3.213 55.661 11.732 17.55.15 - 242.908 (1.250) 17.1726 CHAWEZ COMMUNITY CHARTER SCHOOL 940.114 3.213 3.213 55.661 11.732 17.55.15 - 242.908 (1.250) 17.1726 CHAWEZ COMMUNITY CHARTER SCHOOL 940.114 3.213 3.213 55.661 11.732 17.75.15 1.910.615 167.095 2.211.335 (1.360.3) 17.201.201.201.201.201.201.201.201.201.201				321.794	321.794				200,020			68.177	15.645		
2122	26078	CARRIZOZO MUNICIPAL SCHOOLS	1,347,990			79,810	16,822	251,664		348,296	(1,792)		8,323		
2150 CENTRAL REGION EDUCATION COOPERATIVE 2,442,906 104,205 104,205 104,005 104,005 104,005 104,005 104,005 104,005 104,005 104,005 104,005 104,005 117,005 11				-	-										
238 CESAR CHAVEZ COMMUNITY CHARTER SCHOOL 940.114 3,213 3,213 5,5661 11,732 17,555 - 242,008 (1,250) 17,126 CHAMA VALLEY INDEPENDENT SCHOOLS 3,09.072 183,485 38,675 578,583 142,765 243,008 (4,119) 3030 CHAVES COUNTY 1,628,894 37,013 370,913 96,441 20,328 304,107 - 420,876 2,181,338 (13,603) 2353 CHRISTINE DUNCAN'S HERITAGE ACADEMY 1,628,894 30 230,753 48,638 72,7633 1,447,864 2,446,770 (5,180) 2367 CIENA AGUAS INTERNATIONAL CHARTER SCHOOL 1,940,236 1,14,674 24,213 362,233 134,502 363,822 (2,579) 367,778 2,378,304 1,14,674 24,213 362,233 134,502 363,822 (2,579) 367,778 3,504 200 CITY OF ALMOGORDO 1,278,940 CITY OF ALMOGORDO 1,278,940 2010 CITY OF ALMOGORDO 1,278,940 2010 CITY OF AZTEC 4,056,145									-			940,762	835,833		
17/26 CHAMA VALLEY INDEPENDENT SCHOOLS 3,099,072 - 183,485 36,75 578,883 142,765 943,508 (4,19) 3030 CHAVES COUNTY 10,233,853 605,910 127,715 1,910,615 167,095 2,811,335 (13,603) 2353 CHRISTINE DUNCAN'S HERITAGE ACADEMY 1,628,894 370,913 370,913 396,441 20,328 304,107 - 420,676 (2,165) 3040 CIBOLA COUNTY 3,897,430 - 200,753 48,638 727,633 144,7846 2,458,870 (5,180) 3267 CIEN AGUAS INTERNATIONAL CHARTER SCHOOL 1,940,236 - - 114,874 24,213 362,233 134,502 635,822 (2,579) 9927 CIMARRON MUNICIPAL SCHOOLS 3,005,148 313,532 313,532 177,924 37,503 561,048 - 3,721,675 (3,994) 2010 CITY OF ALBUQUERQUE 305,428,868 - - 18,083,191 3,811,606 57,021,728 4,811,822 83,528,147 (405,971) 2040 CITY OF ALBUQUERQUE 305,426,268 - - 240,150 50,619 757,264 85,383 1,133,416 (5,391) 2050 CITY OF BLOOMFIELD 3,809,724 - - 225,501 47,531 771,072 1,159,562 2,143,666 (5,063) 2070 CITY OF BLOOMFIELD 3,809,724 - - 225,501 47,531 771,072 1,159,562 2,143,666 (5,063) 2071 CITY OF CARLESBAD 3,809,347 355,764 804,044 169,478 2,555,390 - 3,509,912 (18,931) 2090 CITY OF EXBING 4,479,484 - - 238,367 356,977 838,977 358,977 838,977 358,977 1,503,389 1,127,129 - 1,559,916 (6,025) 2310 CITY OF EXBING 4,479,484 - - 3,38,287 80,862 1,209,991 20,660 1,379,914 (4,843) 2290 CITY OF EXBING 4,479,484 - - 3,38,277 80,877 1,479,479 1,479,4									-			22,077 681	18,830 (569)		
2333 CHRISTINE DUNCAN'S HERITAGE ACADEMY 3,897,430					-				142,765		(4,119)				
3897 430 C LIBOLA COUNTY									167,095			(35,401)			
2867 CIEN AGUAS INTERNATIONAL CHARTER SCHOOL 1,940,236 144,874 24,213 362,233 134,502 635,822 (2,579) 9027 CIMARRON MUNICIPAL SCHOOLS 3,05,148 313,532 177,924 37,503 561,048 - 776,475 (3,994) 2010 CITY OF ALANOGORDO 12,738,940 579,781 579,781 794,227 158,977 2,378,304 - 3,291,508 (16,933) 2020 CITY OF ALBUQUERQUE 305,426,268 18,083,191 3,811,606 57,021,728 4,611,622 83,528,147 (405,971) 2040 CITY OF BELEN 3,646,846 240,150 50,619 757,264 863,383 1,133,416 (5,391) 2060 CITY OF BELEN 3,843,486 215,718 45,469 680,223 53,709 995,119 (4,843) 2070 CITY OF BLOOMFIELD 3,808,724 - 225,501 47,513 711,072 1,159,562 2,143,666 (5,063) 2110 CITY OF CLOVIS 3,840,444 169,478 2,535,390 - 7,086,808 (36,457) 2180 CITY OF CLOVIS 13,860,347 355,764 355,764 804,044 169,478 2,535,390 - 3,509,912 (18,051) 2210 CITY OF EDEMING 6,6479,484 338,627 80,862 1,209,691 200,605 1,874,912 2210 CITY OF ESPANOLA 6,037,256 233,657 233,657 233,657 357,444 75,343 1,127,129 - 1,559,916 (8,025) 2310 CITY OF GALLUP 18,330,325 2,732,728 2,732,728 1,085,308 228,763 3,422,302 - 4,736,373 (24,365) 2400 CITY OF LAS CRUCES 6,873,614									-			78,583	76,418		
9027 CIMARRON MUNICIPAL SCHOOLS 3,005,148 313,532 313,532 177,924 37,503 561,048 - 776,475 (3,994) 2010 CITY OF ALAMOGORDO 12,738,940 579,781 579,781 754,227 158,977 2,378,344 - 3,291,508 (16,933) 2020 CITY OF ALAMOGORDO 305,426,268 18,083,191 3,811,061 57,021,728 4,611,622 83,522,147 (405,971) 2040 CITY OF AZTEC 4,056,145 240,150 50,619 757,264 85,383 1,133,416 (5,391) 2080 CITY OF BLEIN 3,643,486 215,718 45,469 680,223 53,709 995,119 (4,843) 2090 CITY OF BLOMFIELD 3,808,724 225,501 47,531 711,072 1,159,562 2,143,666 (5,063) 2110 CITY OF CARLSBAD 2,724,7683 358,977 358,977 1,623,894 342,287 5,120,627 - 7,086,808 (36,457) 2180 CITY OF DEMING 5,744,745 5,145,745 (8,13) 2290 CITY OF EDMING 6,747,844 5,745 (8,13) 2290 CITY OF EDMING 6,747,844 5,745 (8,13) 2290 CITY OF ERMINGTON 4,561,392 2,555,326 (8,13) 2290 CITY OF ERMINGTON 4,561,392 2,555,326 (8,13) 2310 CITY OF GALLUP 1,544,745 (8,13) 2400 CITY OF GALLUP 1,544,745 (8,13) 2400 CITY OF GALLUP 1,544,745 (8,13) 2400 CITY OF GALLUP 1,544,745 (8,13) 2410 CITY OF CARLSBAD 1,544,745 (8,13) 2410 CITY OF LAS CRUCES 6,744,745 (8,13) 2410 CITY OF CARLSBAD 1,544,745 (8,13) 2410 CITY OF CARLSBAD 1,544,745 (8,13) 2410 CITY OF CARLSBAD 1,544,745 (8,13) 2410 CITY OF LAS CRUCES 6,744,745 (8,13) 2410 CITY OF CARLSBAD 1,544,745				-	-										
2010 CITY OF ALAMOGORDO 12,738,940 579,781 579,781 754,227 158,977 2,378,304 - 3,291,508 (16,933) 2020 CITY OF ALBUQUERQUE 305,242,628 18,083,191 3,811,606 57,021,728 4,611,622 83,528,147 (405,971) 2040 CITY OF AZTEC 4,056,145 240,150 50,619 757,264 85,383 1,133,416 (5,391) 2060 CITY OF BELEN 3,643,486 215,718 45,469 680,223 53,709 995,119 (4,843) 2090 CITY OF BLOOMFIELD 3,808,724 225,501 47,531 771,072 1,159,562 2,143,666 (5,063) 2110 CITY OF CARLSBAD 27,427,683 358,977 1,623,894 342,287 5,120,627 - 7,086,808 (36,457) 2180 CITY OF CARLSBAD 35,404 355,764 355,764 364,444 169,478 2,535,390 - 3,508,912 (18,051) 2210 CITY OF DEMING 3,444 383,627 80,862 1,209,605 1,874,865 (8,613) 2290 CITY OF ESPANOLA 6,037,256 233,657 23,657 357,444 75,343 1,127,99 - 1,559,916 (8,025) 2310 CITY OF FARMINGTON 43,631,392 2,583,258 544,503 8,145,787 3,282,671 14,556,219 (57,995) 2330 CITY OF GALLUP 3,44,44 2,583,258 544,503 8,145,787 3,282,671 14,556,219 (57,995) 2330 CITY OF GALLUP 1,048,823 53,250 53,250 52,50 52,097 13,089 19,151 - 270,997 (1,394) 2400 CITY OF LAS CRUCES 6,736,184 4,099,622 857,802 12,832,740 1,819,530 19,379,694 (91,364) 2410 CITY OF LAS CRUCES 9,467,238 5,60,521 118,148 1,767,491 8,4925 2,513,085 (12,884) 2400 CITY OF LAS CRUCES 9,467,238 5,60,521 118,148 1,767,491 8,4925 2,513,085 (12,884) 2400 CITY OF LAS CRUCES 9,467,238 5,60,521 118,148 1,767,491 8,4925 2,513,085 (12,884) 2400 CITY OF LAS VEGAS 9,467,238 5,60,521 118,148 1,767,491 8,4925 2,513,085 (12,884) 2400 CITY OF HORIARTY 1,492,525 240,543 240,543 88,408 18,635 278,778 - 3385,821 (1,985) 2550 CITY OF PORTALES 9,4660 1,036,023 (4,831) 2620 CITY OF RORIARTY 9,4660 1,036,023 (4,831) 2620 CITY OF RORIARDO 9,7610 AND COLUMN 1,4867 1,486,624 9,741,605 (41,484) 2600 CITY OF RORIARDO 9,7610 AND COLUMN 1,4867 1,486,624 9,741,605 (41,484) 2600 CITY OF RORIARDO 9,7610 AND COLUMN 1,4867 1,4867 1,486,624 9,741,605 (41,484) 2600 CITY OF RORIARDO 9,7610 AND COLUMN 1,4867 1,4867 1,4867 1,4867 1,4867 1,4867 1,4867 1,4867				313.532	313.532					,.		66,426	62,432		
2040 CITY OF AZTEC 4,056,145 240,150 50,619 757,264 85,383 1,133,416 (5,391) 2060 CITY OF BELLEN 3,643,466 215,718 45,469 680,223 53,709 995,119 (4,843) 2090 CITY OF BLOOMFIELD 3,868,724 225,501 47,531 710,027 1,159,562 2,143,666 (5,083) 2110 CITY OF CARLSBAD 27,427,683 358,977 358,977 1,623,894 342,287 5,120,627 - 7,086,808 (36,457) 2180 CITY OF CLOVIS 13,580,347 355,764 355,764 804,044 169,478 2,535,390 - 3,508,912 (18,051) 2210 CITY OF DEMING 6,479,484 383,627 80,862 1,209,691 200,605 1,874,785 (8,613) 2290 CITY OF EDMING 6,037,256 233,657 233,657 357,444 75,343 1,127,129 - 1,559,916 (8,025) 2310 CITY OF FARMINGTON 43,631,392 2,583,258 544,503 8,145,787 3,282,671 14,556,219 (57,995) 2330 CITY OF GALLUP 1,048,823 53,250 53,250 62,097 13,089 195,811 - 270,997 (1,394) 2400 CITY OF JAL 1,048,823 53,250 53,250 62,097 13,089 195,811 - 270,997 (1,394) 2400 CITY OF LAS VEGAS 9,467,238 4,096,622 857,802 12,832,740 1,619,530 19,379,694 (91,364) 2410 CITY OF LAS VEGAS 9,467,238 560,521 118,148 1,767,491 84,925 2,531,085 (12,884) 2550 CITY OF PORTALES 5,776,789 44,528 44,528 342,023 72,092 1,078,501 - 1,492,616 (7,678) 2550 CITY OF PATON 33,470 215,203 45,361 678,599 96,860 1,036,023 (43,315) 250 CITY OF PATON 31,182,487 1,846,203 389,146 5,821,632 1,684,624 9,741,605 (41,484) 2550 CITY OF RORANCHO	2010	CITY OF ALAMOGORDO	12,738,940			754,227	158,977	2,378,304	-	3,291,508	(16,933)	122,835	105,902		
2060 CITY OF BELEN 3,643,486 215,718 45,469 680,223 53,709 995,119 (4,443) 2090 CITY OF BLOOMFIELD 3,808,774 225,501 47,531 711,072 1,195,62 2,143,666 (5,663) 2110 CITY OF CARLISAD 27,427,683 358,977 1,623,894 342,287 51,20,627 - 7,086,808 (36,457) 2180 CITY OF CARLISAD 3,808,724 355,764 804,044 169,478 2,535,390 - 3,508,912 (18,051) 2210 CITY OF DEMING 13,580,347 355,764 355,764 804,044 169,478 2,535,390 - 3,508,912 (18,051) 2210 CITY OF DEMING 6,479,484 383,627 80,862 1,209,661 200,605 1,874,785 (8,613) 2290 CITY OF ESPANOLA 6,037,256 233,657 357,444 75,343 1,127,129 - 1,559,250 2310 CITY OF FARMINGTON 43,631,392 2,583,258 544,503 8,145,787 3,282,671 14,556,219 (57,995) 2330 CITY OF GALLUP 18,330,925 2,732,728 2,732,728 1,085,308 228,763 3,422,302 - 4,736,373 (24,365) 2380 CITY OF JAL 1,048,823 53,250 52,505 62,097 13,089 129,511 - 270,943 (24),2400 CITY OF LAS CRUCES 68,736,184 4,069,622 857,802 12,832,740 1,619,530 19,379,694 (91,364) 2410 CITY OF LAS VEGAS 9,467,238 5,605,251 118,148 1,767,491 84,925 2,531,085 (12,584) 2450 CITY OF MORIARTY 1,493,225 240,543 88,408 18,635 278,778 - 385,251 (19,55) 2550 CITY OF MORIARTY 1,492,616 (7,678) 2550 CITY OF PORTALES 5,767,6789 44,528 44,528 342,023 72,092 1,078,501 - 1,492,616 (7,678) 2550 CITY OF ROT NANCHO 31,182,487 1,846,203 389,146 5,821,632 1,684,624 9,741,605 (41,448) 2560 CITY OF ROT NANCHO 31,182,487 1,846,203 389,146 5,821,632 1,684,624 9,741,605 (41,448) 2560 CITY OF ROT NANCHO 31,182,487 1,846,203 389,146 5,821,632 1,684,624 9,741,605 (41,448) 2560 CITY OF ROT NANCHO				-	-										
2090 CITY OF BLOOMFIELD 3,808,724 225,501 47,531 71,072 1,159,562 2,143,666 (5,063) 2110 CITY OF CARLSBAD 27,427,683 358,977 358,977 1,623,894 342,287 5,120,627 - 7,086,808 (36,457) 2180 CITY OF CLOVIS 13,500,347 355,764 804,044 169,478 2,553,590 - 3,508,912 (18,051) 2210 CITY OF DEMING 6,479,484 383,627 80,862 1,209,691 200,605 1,874,785 (8,613) 2290 CITY OF ESPANOLA 6,637,226 233,657 357,444 75,343 1,127,129 - 1,559,916 (8,025) 2310 CITY OF FARMINGTON 43,631,392 2,583,258 544,503 8,145,787 3,282,671 14,556,219 (57,995) 2330 CITY OF GALLUP 18,330,925 2,732,728 2,732,732 2,73				-	-				,			(18,090)			
2110 CITY OF CARLSBAD 27,427,683 358,977 1,623,894 342,287 5,120,627 - 7,086,808 (36,457) 2180 CITY OF CLOVIS 13,580,347 355,764 355,764 804,044 169,478 2,535,390 - 3,508,912 (18,051) 2210 CITY OF DEMING 6,479,484 383,627 80,862 1,209,691 200,605 1,874,785 (8,613) 2290 CITY OF ESPANOLA 6,037,256 233,657 233,657 357,444 75,343 1,127,129 - 1,559,916 (8,025) 2310 CITY OF FARMINGTON 43,631,392 2,583,258 544,503 8,145,787 3,282,671 14,556,219 (57,995) 2330 CITY OF GALLUP 1,084,823 53,250 53,250 62,097 13,089 195,811 - 270,097 (1,394) 2400 CITY OF LAS CRUCES 68,736,184 4,069,622 857,802 12,832,740 1,619,530 19,379,694 (91,364) 2410 CITY OF LAS VEGAS 9,467,238 560,521 118,148 1,767,491 84,925 2,531,085 (12,884) 2500 CITY OF MORIARTY 1,433,225 240,543 240,543 88,408 18,635 278,778 - 385,821 (1,985) 2550 CITY OF PORTIALES 5,776,789 44,528 44,528 342,023 72,092 1,078,501 - 1,492,616 (7,678) 2500 CITY OF PATON 33,145,477 1,846,203 389,146 5,821,632 1,684,624 9,741,605 (41,448) 260 CITY OF RORANCHO 31,162,487 1,846,203 389,146 5,821,632 1,684,624 9,741,605 (41,448) 260 CITY OF RORANCHO 31,162,487 1,846,203 389,146 5,821,632 1,684,624 9,741,605 (41,448) 260 CITY OF RORANCHO					-							(11,379) (245,670)			
2210 CITY OF DEMING 6,479,484 - - 383,627 80,862 1,209,601 200,605 1,874,785 (8,613) 2290 CITY OF ESPANOLA 6,037,256 233,657 335,677 357,444 75,343 1,127,129 - 1,559,916 (8,025) 2310 CITY OF FARMINGTON 43,631,392 - - 2,583,258 544,503 8,145,787 3,282,671 14,556,219 (57,995) 2330 CITY OF GALLUP 18,330,925 2,732,728 2,732,728 1,085,308 228,763 3,422,302 - 4,736,373 (24,365) 2380 CITY OF JAL 1,048,823 53,250 62,097 13,089 195,811 - 270,997 (1,344) 2400 CITY OF LAS CRUCES 68,736,184 - - 4,069,622 857,802 12,832,740 1,619,530 19,379,694 (91,664) 2410 CITY OF LAS VEGAS 9,467,238 - - 560,521 118,148 1,767,491 84,925 2,531,085 (12,564	2110		27,427,683	358,977	358,977	1,623,894				7,086,808	(36,457)		39,598		
2290 CITY OF ESPANOLA 6,037,256 233,657 233,657 357,444 75,343 1,127,129 - 1,559,916 (8,025) 2310 CITY OF FARMINGTON 43,681,392 - - 2,583,258 544,503 8,145,787 3,282,671 14,556,219 (57,995) 2330 CITY OF GALLUP 18,330,925 2,732,728 1,085,308 228,763 3,422,302 - 4,736,373 (24,365) 2380 CITY OF JAL 1,048,823 53,250 53,250 62,097 13,089 195,811 - 270,997 (1,394) 2400 CITY OF LAS CRUCES 68,736,184 - - 4,069,622 857,802 12,832,740 1,619,530 19,379,694 (91,364) 2500 CITY OF LAS VEGAS 9,467,238 - - 560,521 118,148 1,676,491 84,925 2,531,085 (12,584) 2500 CITY OF MORIARTY 1,493,225 240,543 240,543 240,643 18,649 18,677,778 - 385,821 (1				355,764	355,764				-			75,374	57,323		
2310 CITY OF FARMINGTON 43,631,392 - 2,583,258 544,503 8,145,787 3,282,671 14,556,219 (57,995) 2330 CITY OF GALLUP 18,330,925 2,732,728 2,732,728 1,085,308 228,763 3,422,302 - 4,736,373 (24,365) 2380 CITY OF JAL 1,048,823 53,250 53,250 62,097 13,089 195,811 - 270,911 1,394 2400 CITY OF LAS CRUCES 68,736,184 - - 4,069,622 857,802 12,832,740 1,619,530 19,379,694 (91,364) 2410 CITY OF LAS VEGAS 9,467,238 - - 560,521 118,148 1,767,491 84,925 2,531,085 (12,584) 2500 CITY OF MORIARTY 1,493,225 240,543 240,543 88,408 18,635 278,778 - 385,621 (1,985) 2550 CITY OF PORTALES 5,76,769 44,528 44,528 342,023 72,092 1,078,551 - 1,492,616 (7,				-	-				200,605		(8,613)				
2330 CITY OF GALLUP 18,330,925 2,732,728 2,732,728 1,085,308 228,763 3,422,302 - 4,736,373 (24,365) 2380 CITY OF JAL 1,048,823 53,250 53,250 62,097 13,089 195,811 - 270,997 (1,394) 2400 CITY OF LAS CRUCES 68,76,184 - - 4,069,622 857,802 12,832,740 1,619,530 19,379,694 (91,364) 2410 CITY OF LAS VEGAS 9,467,238 - - 560,521 118,148 1,767,491 84,925 2,531,085 (12,584) 2500 CITY OF MORIARTY 1,493,225 240,543 240,543 88,408 18,635 278,778 - 385,821 (1,985) 2550 CITY OF PORTALES 5,76,789 44,528 342,023 72,092 1,078,501 - 1,492,616 (7,678) 2570 CITY OF RATON 3,634,790 - - 215,203 45,361 678,599 96,860 1,036,023 (4,841)				233,657	233,657				3 282 671			49,503 (695,481)	41,478 (753,476)		
2380 CITY OF JAL 1,048,823 53,250 53,250 62,097 13,089 195,811 - 270,997 (1,394) 2400 CITY OF LAS CRUCES 68,736,184 - - 4,069,622 857,802 12,832,740 1,619,530 19,379,694 (91,364) 2410 CITY OF LAS VEGAS 9,467,238 - - 560,521 118,148 1,767,491 84,925 2,531,085 (12,584) 2500 CITY OF MORIARTY 1,493,225 240,543 240,543 88,408 18,635 278,778 - 385,821 (1,985) 2550 CITY OF PORTALES 5,776,789 44,528 44,528 342,023 72,092 1,078,501 - 1,492,616 (7,678) 2570 CITY OF RATON 3,634,790 - - 215,203 45,346 678,599 96,860 1,036,023 (4,134) 2620 CITY OF RO RANCHO 31,182,487 - - 1,846,203 389,146 5,821,632 1,684,624 9,741,605 (41				2,732.728	2.732.728							578,968	554,603		
2400 CITY OF LAS CRUCES 68,736,184 4,069,622 85,802 12,832,740 1,619,530 19,379,694 (91,364) 2410 CITY OF LAS VEGAS 9,467,238 560,521 118,148 1,767,491 84,925 2,531,085 (12,584) 2500 CITY OF MORIARTY 1,493,225 240,543 240,543 88,408 18,635 278,778 - 385,521 (1,985) 2550 CITY OF PORTALES 5,776,789 44,528 44,528 342,023 72,092 1,078,501 - 1,492,616 (7,678) 2570 CITY OF RATON 3,634,790 215,203 45,361 678,599 96,860 1,036,023 (4,831) 2620 CITY OF RO RANCHO 31,182,487 1,846,203 389,146 5,821,623 1,684,624 9,741,605 (41,448)	2380	CITY OF JAL	1,048,823			62,097	13,089	195,811	-	270,997	(1,394)	11,282	9,888		
2500 CITY OF MORIARTY 1,493,225 240,543 240,543 88,408 18,635 278,778 - 385,821 (1,985) 2550 CITY OF PORTALES 5,776,789 44,528 44,528 342,023 72,092 1,078,501 - 1,492,616 (7,678) 2570 CITY OF RATON 3,634,790 - - 215,203 45,361 678,599 96,860 1,036,023 (4,831) 2620 CITY OF RIO RANCHO 31,182,487 - - 1,846,203 389,146 5,821,632 1,684,624 9,741,605 (41,448)				-	-							(343,121)			
2550 CITY OF PORTALES 5,776,789 44,528 44,528 342,023 72,092 1,078,501 - 1,492,616 (7,678) 2570 CITY OF RATON 3,634,790 - - 215,203 45,361 678,599 96,860 1,036,023 (4,831) 2620 CITY OF RIO RANCHO 31,182,487 - - 1,846,203 389,146 5,821,632 1,684,624 9,741,605 (41,448)				240 542	240.540				84,925			(17,992)			
2570 CITY OF RATON 3,634,790 215,203 45,361 678,599 96,860 1,036,023 (4,831) 2620 CITY OF RIO RANCHO 31,182,487 1,846,203 389,146 5,821,632 1,684,624 9,741,605 (41,448)									-			50,962 9,434	48,977 1,756		
2620 CITY OF RIO RANCHO 31,182,487 1,846,203 389,146 5,821,632 1,684,624 9,741,605 (41,448)				,,,,,,	- 1,520				96,860			(20,521)			
2630 CITY OF ROSWELL 24,929,553 1,140,741 1,40,741 1,475,989 311,112 4,654,237 - 6,441.338 (33.136)				-	-						(41,448)				
			24,929,553		1,140,741					6,441,338	(33,136)	241,682	208,546		
2690 CITY OF SANTA FE 71,683,934 3,300,574 3,300,574 4,244,148 894,589 13,383,072 - 18,521,809 (95,282) 2710 CITY OF SANTA ROSA 1,564,103 44,068 44,068 92,605 19,519 292,011 - 404,135 (2,079)									-		(95,282)	699,274 9,337	603,992 7,258		
2710 CITY OF SOCORRO 4,791,017 283,659 59,790 894,462 72,989 1,310,900 (6,368)				-					72,989			(15,464)			
2950 CITY OF SUNLAND PARK 3,849,164 711,987 711,987 227,895 48,036 718,622 - 994,553 (5,116)	2950	CITY OF SUNLAND PARK	3,849,164		711,987	227,895	48,036	718,622		994,553	(5,116)	150,845	145,729		
2760 CITY OF T OR C 3,461,725 56,922 56,922 204,956 43,201 646,289 - 894,446 (4,601)									-			12,060	7,459		
2780 CITY OF TEXICO 320,909 2,754 2,754 19,000 4,005 59,912 - 82,917 (427) 2810 CITY OF TUCUMCARI 4,015,271 666,083 666,083 237,730 50,109 749,633 - 1,037,472 (5,337)									-		(427)	584 141,119	157 135,782		
201 CH TOP TOCOMICARI (1010) 1000 0000 000 000 000 000 000 000												169,324	165,017		
15047 CLOUDCROFT MUNICIPAL SCHOOL DISTRICT 2,300,280 52,791 52,791 136,191 28,707 429,452 - 594,350 (3,058)	15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	2,300,280	52,791	52,791	136,191	28,707	429,452	-	594,350		11,184	8,126		

		-	Deferred Outflow	vs of Resources	Deferred Inflows of Resources					OPEB Expense (Income)				
Employer Code	Employer	Net OPEB Liability June 30, 2018	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense (Income)	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense (Income)		
		(4)			(5)	(0)	(1)		(0)	(3)	(5)	(3)		
5012	CLOVIS MUNICIPAL SCHOOLS	\$ 42,569,089			\$ 2,520,363				\$ 10,999,069	\$ (56,583)				
8024 3050	COBRE CONSOLIDATED SCHOOLS COLFAX COUNTY	8,678,012 2,847,303	487,970	487,970	513,794 168,579	108,298 35,533	1,620,146 531,579	101,450	2,242,238 837,141	(11,535)		91,849 (25,279)		
2421	CORAL COMMUNITY CHARTER SCHOOL	1,139,704	•	-	67,478	14,223	212,778	102,368	396,847	(1,515)				
26079	CORONA PUBLIC SCHOOLS	1,092,307	17,444	17,444	64,672	13,632	203,929	-	282,233	(1,452)	3,696	2,244		
2363 2364	CORRALES INTERNATIONAL SCHOOL COTTONWOOD CLASSICAL PREPARATORY SCHOOL	1,251,891 3,007,757	-	-	74,120 178,078	15,623 37,536	233,723 561,535	17,444 78,957	340,910 856,106	(1,664) (3,998)				
25319	COTTONWOOD VALLEY CHARTER SCHOOL	882,281	31,216	31,216	52,237	11,011	164,718	-	227,966	(1,173)		5,440		
29087	CUBA INDEPENDENT SCHOOLS	4,764,927	-	-	282,114	59,465	889,591	13,771	1,244,941	(6,334)				
3060 19301	CURRY COUNTY DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	6,098,133 944,898	171,685	171,685	361,049 55,944	76,102 11,792	1,138,494 176,408	56,004	1,575,645 300,148	(8,106) (1,256)		28,268 (13,121)		
19059	DEMING PUBLIC SCHOOLS	27,948,181	-	-	1,654,711	348,783	5,217,801	972,269	8,193,564	(37,149)				
18057	DES MOINES MUNICIPAL SCHOOLS	1,153,184	50,955	50,955	68,276	14,391	215,294	-	297,961	(1,533)	10,795	9,262		
4008 2350	DEXTER CONSOLIDATED SCHOOLS DIGITAL ARTS & TECHNOLOGY ACADEMY	5,432,835 1,446,263	-		321,659 85,628	67,800 18,049	1,014,286 270,011	508,628 224,017	1,912,373 597,705	(7,221) (1,922)				
11117	DORA CONSOLIDATED SCHOOLS	1,858,922		-	110,060	23,199	347,052	25,707	506,018	(2,471)				
16359	DREAM DINE' CHARTER SCHOOL	283,513	62,890	62,890	16,786	3,538	52,931	-	73,255	(377)	13,324	12,947		
17115	DULCE INDEPENDENT SCHOOLS	5,468,926	185,456	185,456	323,795	68,250	1,021,024	-	1,413,069	(7,269)		32,023		
32117 2304	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT EAST MOUNTAIN HIGH SCHOOL	269,163 1,925,886	89,056	89,056	15,936 114,025	3,359 24,034	50,252 359,554	10,099	69,547 507,712	(358) (2,560)		18,510 (4,700)		
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	31,993,021	806,552	806,552	1,894,192	399,261	5,972,955	-	8,266,408	(42,525)		128,355		
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	10,354,737	12,394	12,394	613,067	129,223	1,933,183	-	2,675,473	(13,763)		(11,137)		
3100 2323	EDDY COUNTY EL CAMINO REAL ACADEMY	18,003,928 1,708,034	313,532	313,532	1,065,948 101,127	224,682 21,316	3,361,253 318.882	42.692	4,651,883 484,017	(23,931) (2,270)		42,495 (11,315)		
11034	ELIDA MUNICIPAL SCHOOLS	1,018,820		-	60,321	12,714	190,209	116,140	379,384	(1,354)				
17054	ESPANOLA PUBLIC SCHOOLS	20,797,746	5,336,463	5,336,463	1,231,360	259,548	3,882,847	-	5,373,755	(27,644)		1,102,963		
22065 22201	ESTANCIA MUNICIPAL SCHOOLS ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	4,234,863 1,680,639	- 12.854	- 12.854	250,731 99.505	52,850 20.974	790,630	24,329	1,118,540 434.247	(5,629)		(10,784) 489		
6016	EUNICE PUBLIC SCHOOLS	4,141,808	12,854	12,854	245,222	20,974 51.688	313,768 773,257	60,595	1,130,762	(2,234)				
2432	EXPLORE ACADEMY	1,468,005	65,644	65,644	86,915	18,320	274,070	-	379,305	(1,951)		11,957		
16052	FARMINGTON MUNICIPAL SCHOOLS	54,156,585	-	-	3,206,417	675,854	10,110,794	990,172	14,983,237	(71,985)				
11118 27083	FLOYD MUNICIPAL SCHOOLS FT SUMNER MUNICIPAL SCHOOLS	1,747,604 2,310,716	26,625	26,625	103,469 136,809	21,809 28,837	326,270 431,400	7,345	451,548 604,391	(2,323)		3,318 (4,627)		
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	74,758,655		-	4,426,191	932,960	13,957,109	3,384,580	22,700,840	(99,369)				
4140	GALLUP HOUSING AUTHORITY	464,404			27,496	5,796	86,702	44,068	164,062	(617)				
13041 2339	GALLUP-MCKINLEY COUNTY SCHOOLS GILBERT L. SENA CHARTER HIGH SCHOOL	72,675,793 1,084,915	1,709,045	1,709,045	4,302,872 64,234	906,967 13,539	13,568,248 202,549	83,089	18,778,087 363,411	(96,600) (1,442)		265,486 (19,045)		
2362	GORDON BERNELL CHARTER SCHOOL	1,912,406	238,247	238,247	113,227	23,866	357,038	-	494,131	(2,542)		47,934		
5013	GRADY MUNICIPAL SCHOOLS	1,231,019		-	72,884	15,363	229,826	2,296	320,369	(1,636)	(486)	(2,122)		
3110 14044	GRANT COUNTY GRANTS-CIBOLA COUNTY SCHOOLS	6,970,848 20,306,817	-	-	412,719 1,202,294	86,994 253,421	1,301,426 3,791,193	273,135 415,900	2,074,274 5,662,808	(9,266) (26,992)				
4009	HAGERMAN MUNICIPAL SCHOOLS	3,133,859	78,038	78,038	185,545	39,109	585,078	415,900	809,732	(4,166)		12,368		
7022	HATCH VALLEY MUNICIPAL SCHOOLS	7,050,857	-		417,456	87,992	1,316,364	95,024	1,916,836	(9,372)	(20,132)	(29,504)		
2430	HEALTH LEADERSHIP HIGH SCHOOL	1,352,338	76,202	76,202	80,067	16,877	252,476	-	349,420	(1,798)		14,347		
9150 6017	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE HOBBS MUNICIPAL SCHOOLS	1,471,918 47,916,261		-	87,147 2,836,950	18,369 597,977	274,801 8,945,753	1,924,340 4,189,296	2,304,657 16,569,976	(1,956) (63,690)	(407,699) (887,563)	(409,655) (951,253)		
26080	HONDO VALLEY PUBLIC SCHOOLS	1,396,692	28,461	28,461	82,693	17,430	260,756	-	360,879	(1,856)	6,030	4,174		
2327	HORIZON ACADEMY WEST	1,954,151	60,135	60,135	115,698	24,387	364,831		504,916	(2,597)		10,144		
10119 2368	HOUSE MUNICIPAL SCHOOLS INTERNATIONAL SCHOOL AT MESA DEL SOL	1,101,438 1,819,786	262,577	- 262,577	65,212 107,743	13,746 22,710	205,634 339,746	169,389	453,981 470,199	(1,464) (2,419)		(37,352) 53,212		
7420	J. PAUL TAYLOR ACADEMY	920,982	198,769	198,769	54,528	11,494	171,943		237,965	(1,224)		40,888		
6018	JAL PUBLIC SCHOOLS	2,976,449	114,763	114,763	176,225	37,145	555,690		769,060	(3,956)		20,358		
3321 29122	JEFFERSON MONTESSORI ACADEMY JEMEZ MOUNTAIN SCHOOL DISTRICT	1,117,962 1,922,842		-	66,191 113,845	13,952 23,996	208,719 358,986	144,601 258,446	433,463 755,273	(1,486) (2,556)				
29088	JEMEZ VALLEY PUBLIC SCHOOLS	2,605,969	37,642	37,642	154,290	32,522	486,523	230,440	673,335	(3,464)		4,511		
7337	LA ACADEMIA DE DOLORES HUERTA	921,416			54,554	11,499	172,024	32,133	270,210	(1,225)	(6,808)	(8,033)		
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	2,523,350	98,696	98,696	149,398	31,490	471,098	211 226	651,986	(3,354)	20,910	17,556		
2343 2357	LA PROMESA EARLY LEARNING CENTER LA RESOLANA LEADERSHIP ACADEMY	1,838,050 395,265			108,824 23,402	22,938 4,933	343,156 73,794	311,236 61,054	786,154 163,183	(2,443)		(68,383) (13,460)		
17425	LA TIERRA MONTESSORI SCHOOL	537,022	-	-	31,795	6,702	100,260	28,461	167,218	(714)	(6,030)	(6,744)		
4010	LAKE ARTHUR SCHOOLS	961,421	-		56,922	11,998	179,493	27,084	275,497	(1,278)				
7023 7338	LAS CRUCES SCHOOL DISTRICT #2 LAS MONTANAS CHARTER HIGH SCHOOL	133,203,588 1,061,433	1,313,344 154,700	1,313,344 154,700	7,886,505 62,844	1,662,331 13,246	24,868,519 198,165		34,417,355 274,255	(177,054) (1,411)		101,197 31,364		
12037	LAS VEGAS CITY SCHOOLS	9,721,182	1,769,181	1,769,181	575,556	121,317	1,814,902		2,511,775	(12,921)		361,906		
3150	LEA COUNTY	15,504,929	183,620	183,620	917,991	193,496	2,894,701		4,006,188	(20,609)	38,903	18,294		
3160 17334	LINCOLN COUNTY LINDRITH AREA HERITAGE SCHOOL	4,383,576 173,065	7,345 10,558	7,345 10,558	259,536 10,247	54,705 2,160	818,394 32,310		1,132,635 44,717	(5,827) (230)		(4,271) 2,007		
10120	LOGAN MUNICIPAL SCHOOLS	2,165,046	66,103	66,103	128,185	27,019	404,204	-	559,408	(2,878)		11,127		
23070	LORDSBURG MUNICIPAL SCHOOLS	3,171,255	50,036	50,036	187,759	39,576	592,059	-	819,394	(4,215)	10,601	6,386		

		-	Deferred Outflow	vs of Resources		Defe	rred Inflows of Re	esources		OPEB Expense (Income)				
Employer Code	Employer	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	Total Employer OPEB Expense (Income)		
3170	LOS ALAMOS COUNTY	\$ 44,767,617	\$ 1,457,486	\$ 1,457,486	\$ 2,650,530	\$ 558,683	\$ 8,357,915	\$ -	\$ 11,567,128	\$ (59,505)				
32093	LOS ALAMOS PUBLIC SCHOOLS	24,638,648	374,586	374,586	1,458,766	307,481	4,599,926	-	6,366,173	(32,750)	79,361	46,611		
14045 2322	LOS LUNAS CONSOLIDATED SCHOOLS LOS PUENTES CHARTER SCHOOL	42,893,042 1,181,448	900,658	900,658	2,539,543 69,949	535,289 14,744	8,007,940 220,571	50,496	11,082,772 355,760	(57,013) (1,570)	190,817 (10,698)	133,804 (12,268)		
3006	LOVING MUNICIPAL SCHOOLS	3,254,309		-	192,676	40,613	607,565	362,191	1,203,045	(4,326)	(76,735)			
6019	LOVINGTON MUNICIPAL SCHOOLS	18,468,767	-	-	1,093,469	230,483	3,448,037	305,268	5,077,257	(24,549)	(64,676)	(89,225)		
12128 3180	LUNA COMMUNITY COLLEGE LUNA COUNTY	5,584,157 8,484,945		- :	330,618 502,363	69,688 105,889	1,042,537 1,584,102	47,283 99,155	1,490,126 2,291,509	(7,422) (11,278)	(10,017)	(17,439)		
25075	MAGDALENA MUNICIPAL SCHOOLS	2,866,435			169,711	35,772	535,151	403,964	1,144,598	(3,810)	(85,586)			
9028	MAXWELL MUNICIPAL SCHOOLS	1,302,332	-	-	77,106	16,253	243,140	22,493	358,992	(1,731)	(4,766)	(6,497)		
17424	MCCURDY CHARTER SCHOOL	1,987,633	-	-	117,681	24,805	371,082	181,784	695,352	(2,642)	(38,514)	,		
3200 2365	MCKINLEY COUNTY	9,982,083	24,789	24,789	591,003	124,573	1,863,611	1,189,859	3,769,046	(13,268)	(252,089)	(265,357)		
5014	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL MELROSE MUNICIPAL SCHOOLS	1,472,788 1,719,774	46,823	46,823	87,198 101,822	18,380 21,462	274,963 321,074	-	380,541 444,358	(1,958) (2,286)	5,252 9,920	3,294 7,634		
17127	MESA VISTA SCHOOLS	2,569,443	14,690	14,690	152,127	32,066	479,704	-	663,897	(3,415)	3,112	(303)		
10141	MESALANDS COMMUNITY COLLEGE	3,135,599	15,149	15,149	185,648	39,131	585,402	-	810,181	(4,168)	3,209	(959)		
13369	MIDDLE COLLEGE HIGH SCHOOL	571,809	14,231	14,231	33,855	7,136	106,754	- 07.070	147,745	(760)	3,015	2,255		
2425 1306	MISSION ACHIEVEMENT & SUCCESS SCHOOL MONTE DEL SOL CHARTER SCHOOL	3,492,599 1,774,998	167,553	- 167,553	206,784 105,091	43,586 22,151	652,053 331,384	87,679	990,102 458,626	(4,642) (2,359)	(18,576) 35,499	(23,218)		
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	1,538,448	107,555	-	91,086	19,199	287,221	36,724	434,230	(2,045)	(7,781)	(9,826)		
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	1,104,917	6,886	6,886	65,418	13,789	206,283	-	285,490	(1,469)	1,459	(10)		
30089	MORA INDEPENDENT SCHOOLS	3,790,026			224,394	47,298	707,581	36,265	1,015,538	(5,038)	(7,683)	(12,721)		
9324 22066	MORENO VALLEY CHARTER HIGH SCHOOL MORIARTY-EDGEWOOD SCHOOL DISTRICT	376,568 13,573,824	•		22,295 803,657	4,699 169,396	70,303 2,534,173	50,955 256,150	148,252	(501) (18,042)	(10,795) (54,269)			
16356	MOSAIC ACADEMY CHARTER SCHOOL	816,186	37,183	37,183	48,323	10,186	152,378	230,130	3,763,376 210,887	(1,085)	7,878	6,793		
31091	MOSQUERO MUNICIPAL SCHOOLS	648,775	-	-	38,412	8,096	121,123	91,810	259,441	(862)	(19,451)	(20,313)		
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	1,052,737	5,968	5,968	62,329	13,138	196,541	-	272,008	(1,399)	1,264	(135)		
22067 32112	MOUNTAINAIR PUBLIC SCHOOLS NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	1,899,361 1,145,357	70,235	70,235	112,454 67,812	23,703 14,294	354,602 213,833	69,776	490,759 365,715	(2,525) (1,522)	14,880 (14,783)	12,355 (16,305)		
2354	NATIVE AMERICAN COMMUNITY ACADEMY	2,946,880	149,192	149,192	174,474	36,776	550,169	09,770	761,419	(3,917)	31,608	27,691		
2148	NEW MEXICO ACTIVITIES ASSOCIATION	1,081,001	-	-	64,002	13,490	201,818	39,478	318,788	(1,437)	(8,364)	(9,801)		
1418	NEW MEXICO CONNECTIONS ACADEMY	3,310,837	562,337	562,337	196,023	41,318	618,119	-	855,460	(4,401)	119,139	114,738		
12102	NEW MEXICO HIGHLANDS UNIVERSITY	23,518,077	-	-	1,392,421	293,497	4,390,721	1,369,348	7,445,987	(31,260)	(290,116)			
2414 6124	NEW MEXICO INTERNATIONAL SCHOOL NEW MEXICO JUNIOR COLLEGE	777,921 13,172,906	-	-	46,058 779,920	9,708 164,393	145,234 2,459,323	82,170 555,452	283,170 3,959,088	(1,034) (17,509)	(17,409)	(18,443)		
4097	NEW MEXICO MILITARY INSTITUTE	13,781,676	171,226	171,226	815,963	171,990	2,572,978	-	3,560,931	(18,319)	36,277	17,958		
1416	NEW MEXICO SCHOOL FOR THE ARTS	1,295,810	80,334	80,334	76,720	16,171	241,922	-	334,813	(1,722)	17,020	15,298		
1094	NEW MEXICO SCHOOL FOR THE DEAF	9,917,728	82,629	82,629	587,193	123,770	1,851,596	-	2,562,559	(13,183)	17,506	4,323		
16358 32111	NEW MEXICO VIRTUAL ACADEMY NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	847,929 9,233,297	6,886 120,271	6,886 120,271	50,203 546,670	10,582 115,228	158,305 1,723,815	-	219,090 2,385,713	(1,127) (12,273)	1,459 25,481	332 13,208		
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	1,471,048	120,271	-	87,095	18,358	274,638	34,429	414,520	(1,955)	(7,294)	(9,249)		
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	2,544,222	156,077	156,077	150,634	31,751	474,995	-	657,380	(3,382)	33,067	29,685		
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	1,390,169	131,289	131,289	82,307	17,349	259,538		359,194	(1,848)	27,815	25,967		
2328 12151	NORTH VALLEY ACADEMY NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	1,917,624 1,106,221	-		113,536 65,495	23,931 13,805	358,012 206,527	604,110 82,629	1,099,589 368,456	(2,549) (1,470)	(127,990)	(130,539)		
32110	NORTHERN NEW MEXICO COLLEGE	7,889,220	411,309	411,309	467,092	98,455	1,472,882	-	2,038,429	(10,486)	87,142	76,656		
4215	NORTHERN REGIONAL HOUSING AUTHORITY	545,719	53,709	53,709	32,310	6,810	101,883	-	141,003	(725)	11,379	10,654		
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	1,464,526	124,403	124,403	86,709	18,277	273,420	-	378,406	(1,947)	26,356	24,409		
29150 2311	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2 NUESTROS VALORES CHARTER SCHOOL	546,588 1,120,571	205,655 135,879	205,655 135,879	32,362 66,345	6,821 13,984	102,046 209,206	-	141,229 289,535	(727) (1,489)	43,571 28,788	42,844 27,299		
32118	PECOS CONNECTIONS ACADEMY	1,068,826	467,773	467,773	63,281	13,339	199,545	-	276,165	(1,421)	99,104	97,683		
12039	PECOS INDEPENDENT SCHOOLS	4,275,737	-	-	253,151	53,360	798,261	34,888	1,139,660	(5,683)	(7,391)			
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	698,781	163,881	163,881	41,372	8,721	130,459	-	180,552	(929)	34,721	33,792		
20060 1001	PENASCO INDEPENDENT SCHOOLS POJOAQUE VALLEY SCHOOLS	3,796,549 10,950,462	1,684,716 1,720,063	1,684,716 1,720,063	224,780 648,337	47,380 136,658	708,799 2,044,403		980,959 2,829,398	(5,046) (14,555)	356,931 364,420	351,885 349,865		
11035	PORTALES MUNICIPAL SCHOOLS	15,142,711	1,720,003	1,720,003	896,545	188,975	2,827,077	256,610	4,169,207	(20,128)	(54,366)	(74,494)		
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	2,028,508	-	-	120,101	25,315	378,713	26,625		(2,696)				
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	1,597,151	55,545	55,545	94,562	19,932	298,181	-	412,675	(2,123)	11,768	9,645		
20125	QUESTA INDEPENDENT SCHOOLS PATON HOUSING AUTHORITY	2,807,733	-	-	166,236	35,039	524,191	86,302		(3,732)				
4170 9029	RATON HOUSING AUTHORITY RATON PUBLIC SCHOOLS	278,730 4,949,297	-	-	16,503 293,030	3,478 61,765	52,038 924,012	43,610 762,483		(370) (6,579)				
2580	RATON PUBLIC SERVICE	838,798	40,855	40,855	49,662	10,468	156,600	-	216,730	(1,115)	8,656	7,541		
20312	RED RIVER VALLEY CHARTER SCHOOL	432,661	-		25,616	5,399	80,776	39,478	151,269	(575)	(8,364)	(8,939)		
26150	REGION IX EDUCATION COOPERATIVE	3,121,684	462,264	462,264	184,824	38,957	582,805	-	806,586	(4,149)		93,788		
5016 6150	REGIONAL EDUCATION COOPERATIVE #6 REGIONAL EDUCATION COOPERATIVE VII	552,676 246,117	102,828 182,243	102,828 182,243	32,722 14,572	6,897 3,071	103,182 45,949		142,801 63,592	(735) (327)		21,050 38,284		
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	832,710	102,243	102,243	49,302	10,392	155,463	13,771	228,928	(1,107)				
28085	RESERVE SCHOOL DISTRICT	1,483,224	37,642	37,642	87,816	18,510	276,911	-	383,237	(1,971)	7,975	6,004		
3240	RIO ARRIBA COUNTY	9,358,094			554,059	116,786	1,747,115	584,830	3,002,790	(12,439)	(123,905)	(136,344)		

			Deferred Outflow	vs of Resources	Deferred Inflows of Resources				OPEB Expense (Income)			
Employer Code	Employer	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)	Net Amortization of Deferred Amounts from Changes in Proportion (9)	Total Employer OPEB Expense (Income)
12326	RIO GALLINAS CHARTER SCHOOL	\$ 443,532		\$ -	\$ 26,260	\$ 5,535	\$ 82,805	\$ 4,590	\$ 119,190	\$ (590)		\$ (1,563)
29123	RIO RANCHO PUBLIC SCHOOLS	92,754,757	5,481,523	5,481,523	5,491,676	1,157,545	17,316,901	-	23,966,122	(123,289)		1,038,051
2318 3250	ROBERT F. KENNEDY CHARTER SCHOOL ROOSEVELT COUNTY	2,089,384 3,350,842	65,186 285,529	65,186 285,529	123,705 198,391	26,075 41,817	390,079 625,587		539,859 865,795	(2,777) (4,454)		11,033 56,040
2313	ROOTS AND WINGS COMMUNITY SCHOOL	311,777	-	-	18,459	3,891	58,207	33,052	113,609	(414)		(7,416)
4011	ROSWELL INDEPENDENT SCHOOLS	49,068,140	-	-	2,905,148	612,352	9,160,804	1,408,367	14,086,671	(65,221)	(298,383)	(363,604)
31092	ROY SCHOOLS	854,017 9,906,422	27,543	27,543 627,522	50,563	10,658	159,441 1,849,485	-	220,662	(1,135)		4,700
26081 2418	RUIDOSO MUNICIPAL SCHOOLS SAGE MONTESSORI CHARTER SCHOOL *	9,906,422	627,522	627,522	586,524	123,628	1,849,485	596,766	2,559,637 596,766	(13,168)	132,950 (126,433)	119,782 (126,433)
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	749,222	123,025	123,025	44,359	9,350	139,876	-	193,585	(996)		25,069
10032	SAN JON MUNICIPAL SCHOOLS	1,284,069	104,205	104,205	76,025	16,025	239,730	-	331,780	(1,707)		20,370
32107	SAN JUAN COUNTY	2,061,555	107,418	107,418	122,057	25,727	384,883	-	532,667	(2,740)		20,018
3260 4390	SAN JUAN COUNTY SAN JUAN WATER COMMISSION	32,803,989 249,161	2,767,157 20,199	2,767,157 20,199	1,942,206 14,752	409,382 3,109	6,124,359 46,517		8,475,947 64,378	(43,603) (331)		542,659 3,948
3270	SAN MIGUEL COUNTY	4,129,633	5,509	5,509	244,501	51,536	770,984	-	1,067,021	(5,489)		(4,322)
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	359,174	-	-	21,265	4,482	67,056	118,435	211,238	(477)		(25,569)
3280 4260	SANDOVAL COUNTY SANTA FE CIVIC HOUSING AUTHORITY	22,207,048 1,412,346	3,235,389 71,612	3,235,389 71,612	1,314,799 83,620	277,136 17,626	4,145,957 263,679	-	5,737,892 364,925	(29,518)		655,946 13,295
1003	SANTA FE COMMUNITY COLLEGE	22,053,116	71,012	71,012	1,305,686	275,215	4,117,219	2,160,292	7,858,412	(1,877) (29,313)		(487,002)
3290	SANTA FE COUNTY	45,458,136	2,108,420	2,108,420	2,691,413	567,301	8,486,832	-,,	11,745,546	(60,423)		386,276
1002	SANTA FE PUBLIC SCHOOLS	74,247,724	-	-	4,395,941	926,584	13,861,720	1,578,675	20,762,920	(98,690)		(433,155)
24072 14366	SANTA ROSA CONSOLIDATED SCHOOLS SCHOOL OF DREAMS ACADEMY	4,590,123 2,342,894		•	271,765 138,714	57,283 29,238	856,956 437,408	411,309	1,597,313	(6,101)		(93,243)
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	355,261	-	-	21,034	4,434	66,326	4,132 50,496	609,492 142,290	(3,114) (472)		(3,989)
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	477,449	90,892	90,892	28,268	5,958	89,138	-	123,364	(635)		18,622
3300	SIERRA COUNTY	2,825,996	2,867,690	2,867,690	167,317	35,267	527,601	-	730,185	(3,756)		603,805
8026 32119	SILVER CITY CONSOLIDATED SCHOOLS SIX DIRECTIONS INDIGENOUS SCHOOL	16,127,613 362,653	123,025	123,025	954,858 21,471	201,267 4,526	3,010,954 67,706	218,508	4,385,587 93,703	(21,437) (482)		(67,731) 25,583
25076	SOCORRO CONSOLIDATED SCHOOLS	8,863,686	123,025	123,025	524,787	110,615	1,654,811	306,187	2,596,400	(11,782)		(76,652)
2309	SOUTH VALLEY ACADEMY	3,469,552	248,805	248,805	205,420	43,299	647,750	-	896,469	(4,612)		48,101
2396	SOUTH VALLEY PREPARATORY SCHOOL	740,090		-	43,818	9,236	138,172	41,774	233,000	(984)		(9,834)
3380 2420	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	794,010	- 06 202	- 06 202	47,010	9,909	148,238	33,970	239,127	(1,055)		(8,252)
2345	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY SOUTHWEST INTERMEDIATE LEARNING CENTER *	1,143,617	86,302	86,302	67,709	14,272	213,508	512,760	295,489 512,760	(1,520)	18,284 (108,635)	16,764 (108,635)
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	192,632	5,509	5,509	11,405	2,404	35,964	-	49,773	(256)		911
2346	SOUTHWEST PRIMARY LEARNING CENTER	706,608	291,497	291,497	41,836	8,818	131,921	-	182,575	(939)		60,819
21150 32098	SOUTHWEST REGIONAL EDUCATION #10 SOUTHWEST SECONDARY LEARNING CENTER	1,718,035 1,166,664	323,171 160,667	323,171 160,667	101,719 69,074	21,440 14,560	320,750 217,811		443,909 301,445	(2,284) (1,551)		66,185 32,489
4520	SPRINGER HOUSING AUTHORITY	120,884	918	918	7,157	1,509	22,569		31,235	(1,331)		32,469
9030	SPRINGER MUNICIPAL SCHOOLS	1,366,253	32,133	32,133	80,891	17,050	255,073	-	353,014	(1,816)		4,992
2403	STUDENT ATHLETE HEADQUARTERS ACADEMY	329,170	347,501	347,501	19,489	4,108	61,455	-	85,052	(438)		73,185
20265 20307	TAOS ACADEMY CHARTER SCHOOL TAOS CHARTER SCHOOL	1,264,067 1,168,838	32,133 338,320	32,133 338,320	74,841 69,203	15,775 14,587	235,996 218,217	-	326,612 302,007	(1,680) (1,554)		5,128 70,124
3320	TAOS COUNTY	9,786,407	337,861	337,861	579,418	122,131	1,827,079	-	2,528,628	(13,008)		58,573
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	731,828	-	-	43,329	9,133	136,629	42,692	231,783	(973)		(10,018)
20435	TAOS INTERNATIONALSCHOOL	1,081,871	170,767	170,767	64,054	13,501	201,980	401.643	279,535	(1,438)		34,741
20062 6020	TAOS MUNICIPAL SCHOOLS TATUM MUNICIPAL SCHOOLS	12,928,529 2,448,124	-	-	765,452 144,945	161,343 30,552	2,413,699 457,054	491,643 179,030	3,832,137 811,581	(17,185) (3,254)		(121,347) (41,184)
2394	TECH LEADERSHIP HIGH SCHOOL	1,199,276	416,818	416,818	71,005	14,967	223,900	-	309,872	(1,594)		86,715
5015	TEXICO MUNICIPAL SCHOOLS	3,439,983	-	-	203,669	42,930	642,230	191,424	1,080,253	(4,572)		(45,128)
29408	THE ASK ACADEMY	2,010,679	59,677	59,677	119,045	25,093	375,385	205 105	519,523	(2,673)		9,970
2413 1398	THE GREAT ACADEMY THE MASTERS PROGRAM	788,357 1,031,430	- 47,283	47,283	46,676 61,067	9,838 12,872	147,183 192,563	205,195	408,892 266,502	(1,048) (1,371)		(44,522) 8,646
2366	THE NEW AMERICA SCHOOL	1,266,676		-	74,995	15,808	236,483	76,202	403,488	(1,684)		(17,829)
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	1,064,912	-	-	63,050	13,290	198,814	169,389	444,543	(1,415)		(37,303)
2370 32094	TIERRA ADENTRO OF NEW MEXICO TIERRA ENCANTADA CHARTER HIGH SCHOOL	1,508,444 1,698,902			89,310 100,586	18,825 21,202	281,620 317,178	181,784 107,418	571,539 546,384	(2,005) (2,258)		(40,519) (25,016)
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	213,504		-	12,641	2,664	39,860	18,821	73,986	(284)		
3330	TORRANCE COUNTY	3,541,300	-	-	209,668	44,194	661,145	125,321	1,040,328	(4,707)	(26,551)	(31,258)
2080	TOWN OF BERNALILLO	4,246,168	99,155	99,155	251,400	52,991	792,741	-	1,097,132	(5,644)		15,363
4290 2270	TOWN OF EDGEWOOD TOWN OF ELIDA	1,329,292 135,234	147,814 14,690	147,814 14,690	78,703 8,007	16,589 1,688	248,173 25,248		343,465 34,943	(1,767) (180)		29,550 2,932
2300	TOWN OF ESTANCIA	500,061	14,030	14,050	29,607	6,241	93,359	63,808	193,015	(665)		(14,184)
2720	TOWN OF SILVER CITY	6,264,675	64,267	64,267	370,909	78,181	1,169,587	-	1,618,677	(8,327)	13,616	5,289
2750	TOWN OF SPRINGER	428,748	470.000	470.000	25,385	5,351	80,045	9,640	120,421	(570)		(2,612)
2770 32106	TOWN OF TATUM	5,687,648 485,276	170,308 144,142	170,308 144,142	336,745 28,731	70,980 6,056	1,061,859 90,599	-	1,469,584 125,386	(7,560) (645)		28,522 29,893
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	622,250	-	-	36,841	7,765	116,171	2,296	163,073	(827)		(1,313)
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	7,854,433	-	-	465,033	98,020	1,466,388	659,655	2,689,096	(10,440)	(139,758)	(150,198)

			Deferred Outflows	s of Resources		Deferred Inflows of Resources					OPEB Expense (Income)				
Employer Code	Employer	Net OPEB Liability June 30, 2018	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense (Income)	Changes in Proportion	Total Employer OPEB Expense (Income)			
		(4)			(5)	(6)	(7)		(8)	(9)	(9)	(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)				
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	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)				
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)				
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)				
32102	VILLAGE OF LOGAN	507.453	-	-	30.044	6.333	94.739	69.776	200.892	(675)	(14,783)				
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)			
2560	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

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;
- 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;

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
	156,025
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
	93,349

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.

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.

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:

	Julie 30, 2016		
Total OPEB liability	\$	5,006,011,109	
Plan fiduciary net position		657,656,294	
Net OPEB liability	\$	4,348,354,815	

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

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
	Allocation	Netuiii
U.S. core fixed income	20%	2.1%
U.S. equity - large cap	20%	7.1%
Non U.S emerging markets Non U.S developed	15%	10.2%
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.

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	Current Discount	1% Increase
(3.08%)	(4.08%)	(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:

	Current Trend	
1% Decrease	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	\$ (5,779,817)

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:

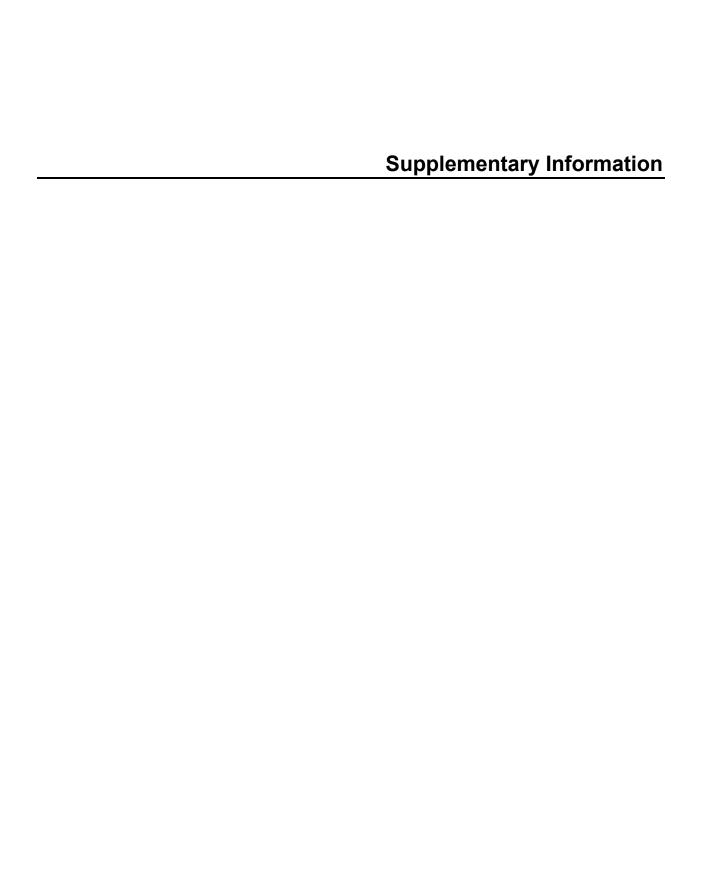
Deferred Inflows of Resources	Year of Deferral	Remaining Amortization Period		Beginning Balance	(Current Year Changes	Amortization	Ending Balance
Difference between expected and actual experience in the total OPEB liability	2017	4.76	ď	173.901.575	¢.		\$ (36.533.944)	\$ 137.367.631
experience in the total OPEB liability	2017	5.72	\$	173,901,575	Ф	145,524,098	\$ (36,533,944) (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 or by contacting New Mexico Retiree Health Care Authority at 4308 Carlisle NE, Suite 104, Albuquerque, NM 87107.



							red Amounts		
Employer Code	Employer		cal Year ling 2019		al Year ng 2020	scal Year ding 2021	Fiscal Yea		Fiscal Year Ending 2023
	1.7		(10)		(11)	(12)	(13)		(14)
1341	STATE OF NEW MEXICO	\$ (68,806,703)	\$ (6	8,806,703)	\$ (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)	-	,500)	(17,356
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS		(128,349)		(128,349)	(128,349)	(102		(29,648
2344 2390	ACADEMY OF TRADES AND TECHNOLOGY ACE LEADERSHIP		(77,781)		(77,781)	(77,781)		,493)	(25,979
15046	ALAMOGORDO PUBLIC SCHOOLS		(131,957) (2,001,968)		(131,957)	(131,957) (2,001,968)	(1,569	,777) (039)	(33,488)
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY		(2,338,343)		2,338,343)	(2,338,343)	(1,829		(440,158
4560	ALBUQUERQUE HOUSING AUTHORITY		(231,828)		(231,828)	(231,828)		,681)	(66,381
2341	ALBUQUERQUE INSTITUTE FOR MATHMATICS AND SCIENCE		(140,138)		(140,138)	(140,138)	(114	-	(39,152
2003	ALBUQUERQUE PUBLIC SCHOOLS	(33,506,134)	(3	3,506,134)	(33,506,134)	(26,321	,632)	(6,570,371
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE		(90,497)		(90,497)	(90,497)		,017)	(460
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY		(125,991)		(125,991)	(125,991)		,271)	(40,086
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL		(66,845)		(66,845)	(66,845)		,308)	(12,611
8347 2356	ALICE KING COMMUNITY SCHOOL		(75,542)		(75,542)	(75,542)	-	,414)	(5,212
7335	ALICE KING COMMUNITY SCHOOL ALMA D' ARTE CHARTER HIGH		(131,407) (56,095)		(131,407) (56,095)	(131,407) (56,095)		,948) ,816)	(20,191 (3,056
2303	AMY BIEHL CHARTER SCHOOL		(153,124)		(153,124)	(153,124)	(118		(26,502
20316	ANANSI CHARTER SCHOOL		(57,511)		(57,511)	(57,511)		,904)	(8,161
23121	ANIMAS PUBLIC SCHOOLS		(104,009)		(104,009)	(104,009)		,872)	(20,798
7339	ANTHONY CHARTER SCHOOL		(43,117)		(43,117)	(43,117)		,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		(528,662
3010	BERNALILLO COUNTY		(8,132,733)		8,132,733)	(8,132,733)	(6,250		(1,257,182
29086	BERNALILLO PUBLIC SCHOOLS		(1,438,933)		1,438,933)	(1,438,933)	(1,156		(344,966
16051 26077	BLOOMFIELD MUNICIPAL SCHOOLS CAPITAN MUNICIPAL SCHOOLS		(1,017,032)	((1,017,032)	(1,017,032)		,007)	(148,250
16357	CARINOS CHARTER SCHOOL		(177,278) (94,863)		(177,278) (94,863)	(177,278) (94,863)		,923)	(14,380 (49,179
3005	CARLSBAD MUNICIPAL SCHOOLS		(2,526,395)		(2,526,395)	(2,526,395)	(1,935		(375,229
26078	CARRIZOZO MUNICIPAL SCHOOLS		(78,379)		(78,379)	(78,379)		,225)	(7,193
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22		(2,840,686)		2,840,686)	(2,840,686)	(2,254	-	(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		(55,048
3030	CHAVES COUNTY		(707,245)		(707,245)	(707,245)	(554	,	(135,366
2353 3040	CHRISTINE DUNCAN'S HERITAGE ACADEMY CIBOLA COUNTY		(28,353)		(28,353)	(28,353)		,998)	39,094
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL		(562,610) (155,871)		(562,610) (155,871)	(562,610) (155,871)	(126	,338)	(262,702 (41,347
9027	CIMARRON MUNICIPAL SCHOOLS		(130,860)		(130,860)	(130,860)		,928)	15,565
2010	CITY OF ALAMOGORDO		(713,466)		(713,466)	(713,466)		,001)	(48,328
2020	CITY OF ALBUQUERQUE	(21,028,026)	(2	1,028,026)	(21,028,026)	(16,461		(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		(217,772
2110	CITY OF CARLSBAD		(1,724,551)	(1,724,551)	(1,724,551)	(1,314	-	(239,710
2180	CITY OF CLOVIS		(816,165)		(816,165)	(816,165)		,119)	(91,534
2210	CITY OF FERNANDIA		(467,874)		(467,874)	(467,874) (346,837)		,996)	(100,167
2290 2310	CITY OF ESPANOLA CITY OF FARMINGTON		(346,837) (3,559,846)		(346,837)	(3,559,846)	(2,907	,571)	(29,177 (969,186
2330	CITY OF GALLUP		(624,442)	'	(624,442)	(624,442)		,369)	220,050
2380	CITY OF JAL		(57,572)		(57,572)	(57,572)		,891)	(3,140
2400	CITY OF LAS CRUCES		(4,855,596)		4,855,596)	(4,855,596)	(3,827	,	(985,015
2410	CITY OF LAS VEGAS		(639,509)		(639,509)	(639,509)		,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)		,797)	(53,800
2620	CITY OF RIO RANCHO		(2,404,017)		2,404,017)	(2,404,017)	(1,937	-	(591,760
2630	CITY OF ROSWELL		(1,394,923)		1,394,923)	(1,394,923)	(1,022		(93,638
2690 2710	CITY OF SANTA FE CITY OF SANTA ROSA		(4,006,718) (93,346)		(4,006,718) (93,346)	(4,006,718) (93,346)	(2,934	,941)	(266,140 (10,068
2710	CITY OF SOCORRO		(329,990)		(329,990)	(329,990)	,	,358)	(62,572
2950	CITY OF SUNLAND PARK		(101,849)		(101,849)	(101,849)		,299)	67,280
2760	CITY OF T OR C		(215,199)		(215,199)	(215,199)		,442)	(28,485
2780	CITY OF TEXICO		(20,484)		(20,484)	(20,484)		,686)	(3,025
2810	CITY OF TUCUMCARI		(122,480)		(122,480)	(122,480)		,446)	58,497
18056	CLAYTON MUNICIPAL SCHOOLS		(43,377)		(43,377)	(43,377)		,065	87,128
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT		(139,826)		(139,826)	(139,826)		,434)	(16,647
5012	CLOVIS MUNICIPAL SCHOOLS		(2,505,483)		2,505,483)	(2,505,483)	(1,869		(248,849
8024	COBRE CONSOLIDATED SCHOOLS		(466,321)		(466,321)	(466,321)	(336		(18,7

		Subsequent Recognition of Deferred Amounts					
Employer Code	Employer	Fiscal Year Ending 2019	Fiscal Year Ending 2020	Fiscal Year Ending 2021	Fiscal Year Ending 2022	Fiscal Yea Ending 202	
	2 p.oyo.	(10)	(11)	(12)	(13)	(14)	
3050	COLFAX COUNTY	\$ (208,417)	\$ (208,417)	\$ (208,417)	\$ (165,846)	\$ (46,0	
2421	CORAL COMMUNITY CHARTER SCHOOL	(96,509)	(96,509)	(96,509)	(79,468)	(27,8	
26079	CORONA PUBLIC SCHOOLS	(68,013)	(68,013)	(68,013)	(51,682)	(9,0	
2363	CORRALES INTERNATIONAL SCHOOL	(85,882)	(85,882)	(85,882)	(67,164)	(16,1	
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	(214,185)	(214,185)	(214,185)	(169,215)	(44,3	
25319	COTTONWOOD VALLEY CHARTER SCHOOL	(51,307)	(51,307)	(51,307)	(38,116)	(4,7	
29087	CUBA INDEPENDENT SCHOOLS	(315,732)	(315,732)	(315,732)	(244,489)	(53,2	
3060	CURRY COUNTY	(363,963)	(363,963)	(363,963)	(272,788)	(39,2	
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	(73,897)	(73,897)	(73,897)	(59,769)	(18,6	
19059	DEMING PUBLIC SCHOOLS	(2,040,764)	(2,040,764)	(2,040,764)	(1,622,899)	(448,3	
18057	DES MOINES MUNICIPAL SCHOOLS	(64,910)	(64,910)	(64,910)	(47,668)	(440,5	
4008	DESTRICTIVES MONICIPAL SCHOOLS DEXTER CONSOLIDATED SCHOOLS	(464,421)	(464,421)	(464,421)	(383,193)	(135,9	
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	(142,407)	(142,407)	(142,407)	(120,783)	(49,7	
11117	DORA CONSOLIDATED SCHOOLS						
		(127,483)	(127,483)	(127,483)	(99,689)	(23,8	
16359	DREAM DINE' CHARTER SCHOOL	(5,288)	(5,288)	(5,288)	(1,049)	6,5	
17115	DULCE INDEPENDENT SCHOOLS	(319,739)	(319,739)	(319,739)	(237,970)	(30,4	
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	1,198	1,198	1,198	5,222	10,6	
2304	EAST MOUNTAIN HIGH SCHOOL	(128,573)	(128,573)	(128,573)	(99,778)	(22,2	
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	(1,929,436)	(1,929,436)	(1,929,436)	(1,451,094)	(220,	
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	(677,154)	(677,154)	(677,154)	(522,336)	(109,	
3100	EDDY COUNTY	(1,115,517)	(1,115,517)	(1,115,517)	(846,333)	(145,	
2323	EL CAMINO REAL ACADEMY	(121,176)	(121,176)	(121,176)	(95,638)	(24,	
11034	ELIDA MUNICIPAL SCHOOLS	(91,491)	(91,491)	(91,491)	(76,258)	(28,	
17054	ESPANOLA PUBLIC SCHOOLS	(234,748)	(234,748)	(234,748)	76,208	590,	
22065	ESTANCIA MUNICIPAL SCHOOLS	(283,169)	(283,169)	(283,169)	(219,852)	(49,	
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	(107,610)	(107,610)	(107,610)	(82,482)	(16,	
6016	EUNICE PUBLIC SCHOOLS	(284,744)	(284,744)	(284,744)	(222,818)	(53,	
2432	EXPLORE ACADEMY						
		(82,465)	(82,465)	(82,465)	(60,517)	(5,	
16052	FARMINGTON MUNICIPAL SCHOOLS	(3,765,118)	(3,765,118)	(3,765,118)	(2,955,399)	(732,	
11118	FLOYD MUNICIPAL SCHOOLS	(109,088)	(109,088)	(109,088)	(82,959)	(14,	
27083	FT SUMNER MUNICIPAL SCHOOLS	(153,253)	(153,253)	(153,253)	(118,704)	(25,	
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	(5,624,917)	(5,624,917)	(5,624,917)	(4,507,168)	(1,318,	
4140	GALLUP HOUSING AUTHORITY	(39,824)	(39,824)	(39,824)	(32,880)	(11,	
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	(4,409,021)	(4,409,021)	(4,409,021)	(3,322,414)	(519,	
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	(88,828)	(88,828)	(88,828)	(72,607)	(24,	
2362	GORDON BERNELL CHARTER SCHOOL	(75,072)	(75,072)	(75,072)	(46,479)	15,	
5013	GRADY MUNICIPAL SCHOOLS	(81,301)	(81,301)	(81,301)	(62,896)	(13,	
3110	GRANT COUNTY	(515,498)	(515,498)	(515,498)	(411,274)	(116,	
14044	GRANTS-CIBOLA COUNTY SCHOOLS	(1,421,240)	(1,421,240)	(1,421,240)	(1,117,624)	(281,	
4009	HAGERMAN MUNICIPAL SCHOOLS	(189,202)	(189,202)	(189,202)	(142,347)	(21,	
7022	HATCH VALLEY MUNICIPAL SCHOOLS	(483,015)	(483,015)	(483,015)	(377,595)	(90,	
2430	HEALTH LEADERSHIP HIGH SCHOOL	(72,636)	(72,636)	(72,636)	(52,417)	(2,	
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE		(504,329)		(482,322)		
6017		(504,329)		(504,329)	. ,	(309,	
	HOBBS MUNICIPAL SCHOOLS	(4,033,227)	(4,033,227)	(4,033,227)	(3,316,810)	(1,153,	
26080	HONDO VALLEY PUBLIC SCHOOLS	(85,662)	(85,662)	(85,662)	(64,779)	(10,	
2327	HORIZON ACADEMY WEST	(115,548)	(115,548)	(115,548)	(86,331)	(11,	
10119	HOUSE MUNICIPAL SCHOOLS	(108,197)	(108,197)	(108,197)	(91,728)	(37,	
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	(63,837)	(63,837)	(63,837)	(36,628)	20,	
7420	J. PAUL TAYLOR ACADEMY	(18,350)	(18,350)	(18,350)	(4,580)	20,	
6018	JAL PUBLIC SCHOOLS	(171,087)	(171,087)	(171,087)	(126,585)	(14	
3321	JEFFERSON MONTESSORI ACADEMY	(104,029)	(104,029)	(104,029)	(87,314)	(34	
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	(180,989)	(180,989)	(180,989)	(152,240)	(60,	
29088	JEMEZ VALLEY PUBLIC SCHOOLS	(163,105)	(163,105)	(163,105)	(124,142)	(22,	
7337	LA ACADEMIA DE DOLORES HUERTA	(67,298)	(67,298)	(67,298)	(53,522)	(14,	
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	(144,746)	(144,746)	(144,746)	(107,018)	(12,	
2343	LA PROMESA EARLY LEARNING CENTER	(186,606)	(186,606)	(186,606)	(159,125)	(67	
2357	LA RESOLANA LEADERSHIP ACADEMY	(38,884)	(38,884)	(38,884)	(32,974)	(13	
17425	LA TIERRA MONTESSORI SCHOOL	(41,285)					
		(' '	(41,285)	(41,285)	(33,256)	(10	
4010	LAKE ARTHUR SCHOOLS	(68,855)	(68,855)	(68,855)	(54,480)	(14,	
7023	LAS CRUCES SCHOOL DISTRICT #2	(8,466,456)	(8,466,456)	(8,466,456)	(6,474,872)	(1,229,	
7338	LAS MONTANAS CHARTER HIGH SCHOOL	(36,907)	(36,907)	(36,907)	(21,037)	12	
12037	LAS VEGAS CITY SCHOOLS	(263,362)	(263,362)	(263,362)	(118,016)	165	
3150	LEA COUNTY	(978,983)	(978,983)	(978,983)	(747,162)	(138	
3160	LINCOLN COUNTY	(286,222)	(286,222)	(286,222)	(220,682)	(45	
17334	LINDRITH AREA HERITAGE SCHOOL	(9,125)	(9,125)	(9,125)	(6,537)	,	
10120	LOGAN MUNICIPAL SCHOOLS	(128,129)	(128,129)	(128,129)	(95,758)	(13	
23070	LORDSBURG MUNICIPAL SCHOOLS	(197,589)	(197,589)	(197,589)	(150,175)	(26	
	LOS ALAMOS COUNTY	(2,630,169)	(2,630,169)	(2,630,169)	(1,960,829)	(258	
	2007.2.110000001111	(2,000,109)					
3170	LOS ALAMOS PLIBLIC SCHOOLS	/4 E20 440\	(4 E30 440)				
	LOS ALAMOS PUBLIC SCHOOLS LOS LUNAS CONSOLIDATED SCHOOLS	(1,538,146) (2,625,076)	(1,538,146) (2,625,076)	(1,538,146) (2,625,076)	(1,169,763) (1,983,764)	(207,	

		Subsequent Recognition of Deferred Amounts					
Employer Code	Employer	Fiscal Year Ending 2019	Fiscal Year Ending 2020	Fiscal Year Ending 2021	Fiscal Year Ending 2022	Fiscal Year Ending 2023	
Ooue	Employer	(10)	(11)	(12)	(13)	(14)	
3006	LOVING MUNICIPAL SCHOOLS	\$ (290,378)	¢ (200.279)	¢ (200.279)	¢ (244.724)	\$ (90,190)	
6019	LOVINGTON MUNICIPAL SCHOOLS	(1,277,135)	\$ (290,378) (1,277,135)	\$ (290,378) (1,277,135)	\$ (241,721) (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 9324	MORA INDEPENDENT SCHOOLS	(256,495)	(256,495)	(256,495)	(199,829)	(46,224	
	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 31091	MOSAIC ACADEMY CHARTER SCHOOL MOSQUERO MUNICIPAL SCHOOLS	(45,704) (62,043)	(45,704) (62,043)	(45,704) (62,043)	(33,501) (52,342)	(3,091 (20,970	
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	(67,847)	(67,847)	(67,847)	(52,107)	(10,392	
22067	MOUNTAIN MAHOGANT COMMONITY SCHOOL 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 RATON PUBLIC SERVICE	(486,460)	(486,460)	(486,460)	(412,461)	(169,449	
2580 20312	RED RIVER VALLEY CHARTER SCHOOL	(46,410) (36,768)	(46,410) (36,768)	(46,410) (36,768)	(33,869) (30,299)	(2,776 (10,666	
26150	REGION IX EDUCATION COOPERATIVE	(106,999)	(106,999)	(106,999)	(60,325)	37,000	
5016	REGIONAL EDUCATION COOPERATIVE REGIONAL EDUCATION COOPERATIVE #6	(106,999)	(106,999)	(14,497)	(6,233)	9,751	
6150	REGIONAL EDUCATION COOPERATIVE #6 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	
	RIO GALLINAS CHARTER SCHOOL	(30,090)	(30,090)	(30,090)	(23,458)	(5,462	
12326		(4,927,934)	(4,927,934)	(4,927,934)	(3,541,118)	(159,679	
12326	RIO RANCHO PUBLIC SCHOOLS			(4,021,004)	(0,041,110)	(139,079	
29123	RIO RANCHO PUBLIC SCHOOLS ROBERT E KENNEDY CHARTER SCHOOL	, , , , ,	, , , , ,	, , , ,	(92 116)	/12 <u>/</u> 02	
29123 2318	ROBERT F. KENNEDY CHARTER SCHOOL	(123,355)	(123,355)	(123,355)	(92,116) (109,387)		
29123		, , , , ,	, , , , ,	, , , ,	(92,116) (109,387) (22,809)	(12,492) 7,582 (8,387)	

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Employer Code	Employer	Fiscal Year Ending 2019	Fiscal Year Ending 2020	Fiscal Year Ending 2021	Fiscal Year Ending 2022	Fiscal Year Ending 2023
	Employo	(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 RECONDARY LEARNING CENTER	(42,551)	(42,551)	(42,551)	(25,107)	11,982
4520	SPRINGER HOUSING AUTHORITY					
9030	SPRINGER MUNICIPAL SCHOOLS	(7,742)	(7,742)	(7,742)	(5,935)	(1,156
		(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)	(98,77
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)	(89,17
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

				Subsequent Re	ecognition of Defe	rred Amounts					
Employer Code	Employer		scal Year ding 2019	Fiscal Year Ending 2020	Fiscal Year Ending 2021	Fiscal Year Ending 2022	Fiscal Year 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)				
		\$ (285,465,965)	\$ (285,465,965)	\$ (285,465,965)	\$ (220,451,843)	\$ (46,685,099)				

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 ALICE KING COMMUNITY SCHOOL	1,629,280	1,346,251	1,123,160
2356 7335	ALICE KING COMMONITY SCHOOL ALMA D' ARTE CHARTER HIGH	2,465,497 1,236,695	2,037,204 1,021,863	1,699,614 852,528
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 2336	CENTRAL REGION EDUCATION COOPERATIVE CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	2,956,491 1,137,760	2,442,906 940,114	2,038,086
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	3,750,607	3,099,072	784,326 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 1,048,823	15,293,263
2380 2400	CITY OF JAL CITY OF LAS CRUCES	1,269,323 83,186,968	68,736,184	875,020 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

Employer Code	Employer	1-Percent Decrease (3.08%) (15)	Current Discount Rate (4.08%)	1-Percent Increase (5.08%) (17)
		(15)	(16)	(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 OR 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 15047	CLAYTON MUNICIPAL SCHOOLS CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	3,921,114 2,783,880	3,239,959 2,300,280	2,703,058 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 4008	DES MOINES MUNICIPAL SCHOOLS DEXTER CONSOLIDATED SCHOOLS	1,395,624 6,575,009	1,153,184 5,432,835	962,087 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 22065	ESPANOLA PUBLIC SCHOOLS ESTANCIA MUNICIPAL SCHOOLS	25,170,170 5,125,181	20,797,746 4,234,863	17,351,302 3,533,093
22201	ESTANCIA MUNICIPAL SCHOOLS 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 1,489,823	1,912,406 1,231,019	1,595,497
5013 3110	GRADY MUNICIPAL SCHOOLS GRANT COUNTY	8,436,367	6,970,848	1,027,024 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 6018	J. PAUL TAYLOR ACADEMY JAL PUBLIC SCHOOLS	1,114,605	920,982	768,363
3321	JEFFERSON MONTESSORI ACADEMY	3,602,204 1,352,997	2,976,449 1,117,962	2,483,214 932,702
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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Employer Code	Employer	1-Percent Decrease (3.08%) (15)	Current Discount Rate (4.08%)	1-Percent Increase (5.08%) (17)
		(13)	(10)	(17)
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 7023	LAKE ARTHUR SCHOOLS LAS CRUCES SCHOOL DISTRICT #2	1,163,546 161,207,708	961,421 133,203,588	802,102 111,130,100
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 12128	LOVINGTON MUNICIPAL SCHOOLS LUNA COMMUNITY COLLEGE	22,351,558 6,758,145	18,468,767 5,584,157	15,408,263 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 2351	MONTE DEL SOL CHARTER SCHOOL MONTESSORI ELEMENTARY CHARTER SCHOOL	2,148,166 1,861,884	1,774,998	1,480,859 1,283,508
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	1,337,210	1,538,448 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 12102	NEW MEXICO CONNECTIONS ACADEMY NEW MEXICO HIGHLANDS UNIVERSITY	4,006,893 28,462,411	3,310,837 23,518,077	2,762,191 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 32110	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	1,338,788	1,106,221	922,907
4215	NORTHERN NEW MEXICO COLLEGE NORTHERN REGIONAL HOUSING AUTHORITY	9,547,814 660,448	7,889,220 545,719	6,581,878 455,286
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	1,772,421	1,464,526	1,221,836
_0.0		1,112,121	1, 10 1,020	1,221,000

Employer Code	Employer	1-Percent Decrease (3.08%) (15)	Current Discount Rate (4.08%)	1-Percent Increase (5.08%)
		()	()	(,
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	\$ 661,500		
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 12150	PECOS INDEPENDENT SCHOOLS PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	5,174,649 845,689	4,275,737 698,781	3,567,195 582,984
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 2580	RATON PUBLIC SCHOOLS	5,989,815	4,949,297	4,129,137
20312	RATON PUBLIC SERVICE RED RIVER VALLEY CHARTER SCHOOL	1,015,143 523,622	838,798 432,661	699,798 360,964
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 ROOSEVELT COUNTY	2,528,647	2,089,384	1,743,148
3250 2313	ROOTS AND WINGS COMMUNITY SCHOOL	4,055,308 377,324	3,350,842 311,777	2,795,566 260,112
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 4390	SAN JUAN COUNTY SAN JUAN WATER COMMISSION	39,700,551	32,803,989 249,161	27,367,961
3270	SAN MIGUEL COUNTY	301,543 4,997,828	4,129,633	207,872 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 32120	SIDNEY GUTIERREZ MIDDLE SCHOOL SIEMBRA LEADERSHIP CHARTER SCHOOL	429,949 577,826	355,261 477,449	296,389 398,330
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		794,010	662,432
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	1,384,046	1,143,617	954,106
2345 2740	SOUTHWEST INTERMEDIATE LEARNING CENTER SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	233,130	192,632	160,711
2346	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS 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

Employer Code	Employer		nt Decrease .08%)	rent Discount late (4.08%)	1-Pe	rcent Increase (5.08%)
			(15)	(16)		(17)
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					
32100	VILLAGE OF JEMEZ SPRINGS		1,121,972	927,069		773,442
			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
		\$ 5,2	262,533,266	\$ 4,348,354,815	\$	3,627,778,443

Code	Employer	1-Percent Decrease	Cur	rent Trend Rate	1-Pe	ercent Increase
	· •	(18)		(19)		(20)
1341	STATE OF NEW MEXICO	\$ 887,018,461	¢	1,049,290,625	•	1,176,515,659
2308	21ST CENTURY PUBLIC ACADEMY	984,034	Ψ	1,164,055	Ψ	1,305,19
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		1,888,31
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		1,895,14
2003	ALBUQUERQUE PUBLIC SCHOOLS	406,210,216		480,522,776		538,785,493
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	1,497,188		1,771,085		1,985,820
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		1,090,18
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		1,145,760
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	BELEN 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		587,02
3005	CARLSBAD MUNICIPAL SCHOOLS	33,409,745		39,521,762		44,313,72
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		88,512,86
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		3,474,83
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 AZTEC	258,192,279		305,426,268 4,056,145		342,458,777
2040 2060	CITY OF AZTEC CITY OF BELEN	3,428,865				4,547,947
2090	CITY OF BELEN CITY OF BLOOMFIELD	3,080,023 3,219,707		3,643,486 3,808,724		4,085,254
2110	CITY OF BLOOMFIELD CITY OF CARLSBAD	23,186,008		27,427,683		4,270,526 30,753,25
2180	CITY OF CLOVIS	11,480,154		13,580,347		15,226,94
2210	CITY OF DEMING	5,477,435		6,479,484		7,265,112
2290	CITY OF ESPANOLA	5,103,598		6,037,256		6,769,26
2310	CITY OF FARMINGTON	36,883,824		43,631,392		48,921,63
2330	CITY OF GALLUP	15,496,058		18,330,925		20,553,52
2380	CITY OF JAL	886,623		1,048,823		1,175,99
2400	CITY OF LAS CRUCES	58,106,174		68,736,184		77,070,35
2410	CITY OF LAS VEGAS	8,003,135		9,467,238		10,615,12
2500	CITY OF MORIARTY	1,262,299		1,493,225		1,674,27
2550	CITY OF MORIARTY CITY OF PORTALES	4,883,412		5,776,789		6,477,21
2570	CITY OF RATON	3,072,672		3,634,790		4,075,50
2620	CITY OF RIO RANCHO	26,360,134		31,182,487		34,963,32
2630	CITY OF ROSWELL	21,074,213		24,929,553		27,952,22
2690	CITY OF SANTA FE	60,598,056		71,683,934		80,375,51
2710	CITY OF SANTA ROSA	1,322,216		1,564,103		1,753,749
		4,050,089		4,791,017		5,371,922

Code	Employer	1-Percent Decrease	Current Trend Rate	1-Percent Increase
		(18)	(19)	(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	3,881,45
2780	CITY OF TEXICO	271,280	320,909	359,818
2810	CITY OF TUCUMCARI	3,394,312	4,015,271	4,502,11
18056	CLAYTON MUNICIPAL SCHOOLS	2,738,901	3,239,959	3,632,80
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	1,944,543	2,300,280	2,579,18
5012	CLOVIS MUNICIPAL SCHOOLS	35,985,805	42,569,089	47,730,53
8024	COBRE CONSOLIDATED SCHOOLS	7,335,962	8,678,012	9,730,20
3050	COLFAX COUNTY	2,406,969	2,847,303	3,192,53
2421	CORAL COMMUNITY CHARTER SCHOOL	963,449	1,139,704	1,277,89
26079	CORONA PUBLIC SCHOOLS	923,382	1,092,307	1,224,74
2363	CORRALES INTERNATIONAL SCHOOL	1,058,287	1,251,891	1,403,68
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	2,542,609	3,007,757	3,372,44
25319	COTTONWOOD VALLEY CHARTER SCHOOL	745,837	882,281	989,25
29087 3060	CUBA INDEPENDENT SCHOOLS CURRY COUNTY	4,028,034 5,155,060	4,764,927 6,098,133	5,342,66 6,837,52
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	798,770	944,898	1,059,46
19059	DEMING PUBLIC SCHOOLS	23,626,011	27,948,181	31,336,85
18057	DES MOINES MUNICIPAL SCHOOLS	974,845	1,153,184	1,293,00
4008	DEXTER CONSOLIDATED SCHOOLS	4,592,650	5,432,835	6,091,55
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	1,222,599	1,446,263	1,621,62
11117	DORA CONSOLIDATED SCHOOLS	1,571,441	1,858,922	2,084,31
16359	DREAM DINE' CHARTER SCHOOL	239,668	283,513	317,88
17115	DULCE INDEPENDENT SCHOOLS	4,623,160	5,468,926	6,132,02
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	227,537	269,163	301,79
2304	EAST MOUNTAIN HIGH SCHOOL	1,628,049	1,925,886	2,159,39
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	27,045,319	31,993,021	35,872,13
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	8,753,383	10,354,737	11,610,23
3100	EDDY COUNTY	15,219,632	18,003,928	20,186,87
2323	EL CAMINO REAL ACADEMY	1,443,887	1,708,034	1,915,13
11034 17054	ELIDA MUNICIPAL SCHOOLS ESPANOLA PUBLIC SCHOOLS	861,260 17,581,387	1,018,820 20,797,746	1,142,35 23,319,44
2065	ESTANCIA MUNICIPAL SCHOOLS	3,579,944	4,234,863	4,748,33
2201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	1,420,729	1,680,639	1,884,41
3016	EUNICE PUBLIC SCHOOLS	3,501,280	4,141,808	4,643,99
2432	EXPLORE ACADEMY	1,240,979	1,468,005	1,645,99
16052	FARMINGTON MUNICIPAL SCHOOLS	45,781,302	54,156,585	60,722,99
11118	FLOYD MUNICIPAL SCHOOLS	1,477,338	1,747,604	1,959,49
27083	FT SUMNER MUNICIPAL SCHOOLS	1,953,365	2,310,716	2,590,88
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	63,197,274	74,758,655	83,823,03
4140	GALLUP HOUSING AUTHORITY	392,584	464,404	520,71
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	61,436,525	72,675,793	81,487,63
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	917,133	1,084,915	1,216,45
2362	GORDON BERNELL CHARTER SCHOOL	1,616,654	1,912,406	2,144,28
5013	GRADY MUNICIPAL SCHOOLS	1,040,643	1,231,019	1,380,27
3110	GRANT COUNTY	5,892,810	6,970,848	7,816,05
14044	GRANTS-CIBOLA COUNTY SCHOOLS HAGERMAN MUNICIPAL SCHOOLS	17,166,380	20,306,817	22,768,99
4009 7022	HATCH VALLEY MUNICIPAL SCHOOLS	2,649,210 5,960,446	3,133,859 7,050,857	3,513,83 7,905,76
2430	HEALTH LEADERSHIP HIGH SCHOOL	1,143,200	1,352,338	1,516,30
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	1,244,287	1,471,918	1,650,38
6017	HOBBS MUNICIPAL SCHOOLS	40,506,040	47,916,261	53,726,04
26080	HONDO VALLEY PUBLIC SCHOOLS	1,180,694	1,396,692	1,566,03
2327	HORIZON ACADEMY WEST	1,651,942	1,954,151	2,191,08
10119	HOUSE MUNICIPAL SCHOOLS	931,102	1,101,438	1,234,98
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	1,538,358	1,819,786	2,040,43
7420	J. PAUL TAYLOR ACADEMY	778,552	920,982	1,032,64
6018	JAL PUBLIC SCHOOLS	2,516,143	2,976,449	3,337,33
3321	JEFFERSON MONTESSORI ACADEMY	945,070	1,117,962	1,253,51
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	1,625,476	1,922,842	2,155,98
29088	JEMEZ VALLEY PUBLIC SCHOOLS	2,202,957	2,605,969	2,921,93
7337	LA ACADEMIA DE DOLORES HUERTA	778,920	921,416	1,033,13

Code	Employer	1-Percent Decrease	Current Trend Rate	1-Percent Increase
	· ·	(18)	(19)	(20)
2343	LA PROMESA EARLY LEARNING CENTER	\$ 1,553,796	\$ 1,838,050	\$ 2,060,91
2357	LA RESOLANA LEADERSHIP ACADEMY	334,138	395,265	443,19
17425	LA TIERRA MONTESSORI SCHOOL	453,972	537,022	602,13
4010	LAKE ARTHUR SCHOOLS	812,738	961,421	1,077,99
7023	LAS CRUCES SCHOOL DISTRICT #2	112,603,733	133,203,588	149,354,33
7338	LAS MONTANAS CHARTER HIGH SCHOOL	897,283	1,061,433	1,190,13
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	3,555,76
3170	LOS ALAMOS COUNTY	37,844,332	44,767,617	50,195,629
32093	LOS ALAMOS PUBLIC SCHOOLS	20,828,296	24,638,648	27,626,05
14045	LOS LUNAS CONSOLIDATED SCHOOLS	36,259,658	42,893,042	48,093,76
2322	LOS PUENTES CHARTER SCHOOL	998,738	1,181,448	1,324,69
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	9,513,73
25075	MAGDALENA MUNICIPAL SCHOOLS	2,423,143	2,866,435	3,213,98
9028	MAXWELL MUNICIPAL SCHOOLS	1,100,927	1,302,332	1,460,23
17424	MCCURDY CHARTER SCHOOL	1,680,247	1,987,633	2,228,63
3200	MCKINLEY COUNTY	8,438,360	9,982,083	11,192,39
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	1,245,022	1,472,788	1,651,36
5014	MELROSE MUNICIPAL SCHOOLS	1,453,812	1,719,774	1,928,29
17127	MESA VISTA SCHOOLS	2,172,080	2,569,443	2,880,98
10141	MESALANDS COMMUNITY COLLEGE	2,650,680	3,135,599	3,515,78
13369	MIDDLE COLLEGE HIGH SCHOOL	483,379	571,809	641,14
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	2,952,470	3,492,599	3,916,07
1306	MONTE DEL SOL CHARTER SCHOOL	1,500,496	1,774,998	1,990,21
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	1,300,528	1,538,448	1,724,98
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	934,042	1,104,917	1,238,88
30089	MORA INDEPENDENT SCHOOLS	3,203,901	3,790,026	4,249,56
9324	MORENO VALLEY CHARTER HIGH SCHOOL	318,332	376,568	422,22
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	11,474,641	13,573,824	15,219,63
16356	MOSAIC ACADEMY CHARTER SCHOOL	689,963	816,186	915,14
31091	MOSQUERO MUNICIPAL SCHOOLS	548,442	648,775	727,43
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	889,932	1,052,737	1,180,38
22067	MOUNTAINAIR PUBLIC SCHOOLS	1,605,626	1,899,361	2,129,65
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	968,228	1,145,357	1,284,23
2354	NATIVE AMERICAN COMMUNITY ACADEMY	2,491,147	2,946,880	3,304,18
2148	NEW MEXICO ACTIVITIES ASSOCIATION	913,825	1,081,001	1,212,07
1418	NEW MEXICO CONNECTIONS ACADEMY	2,798,818	3,310,837	3,712,27
12102	NEW MEXICO HIGHLANDS UNIVERSITY	19,881,020	23,518,077	26,369,61
2414	NEW MEXICO INTERNATIONAL SCHOOL	657,616	777,921	872,24
6124	NEW MEXICO JUNIOR COLLEGE	11,135,724	13,172,906	14,770,10
4097	NEW MEXICO MILITARY INSTITUTE	11,650,348	13,781,676	15,452,68
1416	NEW MEXICO SCHOOL FOR THE ARTS	1,095,414	1,295,810	1,452,92
1094	NEW MEXICO SCHOOL FOR THE DEAF	8,383,957	9,917,728	11,120,23
16358	NEW MEXICO VIRTUAL ACADEMY	716,797	847,929	950,73
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	7,805,373	9,233,297	10,352,82
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	1,243,552	1,471,048	1,649,41
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	2,150,760	2,544,222	2,852,70
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	1,175,180	1,390,169	1,558,72
2328	NORTH VALLEY ACADEMY	1,621,065	1,917,624	2,150,13
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	935,145	1,106,221	1,240,34
32110	NORTHERN NEW MEXICO COLLEGE	6,669,157	7,889,220	8,845,77
4215	NORTHERN REGIONAL HOUSING AUTHORITY	461,323	545,719	611,88
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	1,238,038	1,464,526	1,642,09
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	462,059	546,588	612,86
		947,275	1,120,571	1,256,43
2311	NUESTROS VALORES CHARTER SCHOOL	947.273	1,120.37	1.200.40.

Code	Employer	1-Percent Decrease	Current Trend Rate	1-Percent Incresse
Ooue	Employer	(18)	(19)	(20)
10000	DEGGG INDEDENIE GOLIGGI	0.044.407	A 4.075.707	A 704 404
12039	PECOS INDEPENDENT SCHOOLS	\$ 3,614,497		
12150 20060	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8 PENASCO INDEPENDENT SCHOOLS	590,715	698,781	783,507
1001	POJOAQUE VALLEY SCHOOLS	3,209,415 9,256,980	3,796,549 10,950,462	4,256,875 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	2,342,71
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	55,017,58
31092	ROY SCHOOLS	721,944	854,017	957,56
26081	RUIDOSO MUNICIPAL SCHOOLS	8,374,400	9,906,422	11,107,56
2418	SAGE MONTESSORI CHARTER SCHOOL SAN DIEGO RIVERSIDE CHARTER SCHOOL	622.255	740 222	940.06
29305 10032	SAN JON MUNICIPAL SCHOOLS	633,355 1,085,489	749,222 1,284,069	840,064 1,439,76
32107	SAN JUAN COMMUNICATIONS	1,742,737	2,061,555	2,311,516
3260	SAN JUAN COUNTY	27,730,872	32,803,989	36,781,42
4390	SAN JUAN WATER COMMISSION	210,628	249,161	279,37
3270	SAN MIGUEL COUNTY	3,490,987	4,129,633	4,630,34
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	303,628	359,174	402,723
3280	SANDOVAL COUNTY	18,772,741	22,207,048	24,899,62
4260	SANTA FE CIVIC HOUSING AUTHORITY	1,193,927	1,412,346	1,583,59
1003	SANTA FE COMMUNITY COLLEGE	18,642,615	22,053,116	24,727,02
3290	SANTA FE COUNTY	38,428,063	45,458,136	50,969,87
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	2,626,960
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	300,320	355,261	398,33
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	18,083,06
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	306,569	362,653	406,624
25076	SOCORRO CONSOLIDATED SCHOOLS	7,492,923	8,863,686	9,938,39
2309	SOUTH VALLEY ACADEMY	2,932,988	3,469,552	3,890,23
2396	SOUTH VALLEY PREPARATORY SCHOOL SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	625,636	740,090	829,825
3380 2420		. , .	794,010	890,28
2345	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY SOUTHWEST INTERMEDIATE LEARNING CENTER	966,758	1,143,617	1,282,27
2740	SOUTHWEST INVENTIGEDIATE CEARNING CENTER SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	162,842	192,632	215,98
2346	SOUTHWEST PRIMARY LEARNING CENTER	597,331	706,608	792,28
21150	SOUTHWEST PRIMARY ELAKWING CENTER SOUTHWEST REGIONAL EDUCATION #10	1,452,342	1,718,035	1,926,34
32098	SOUTHWEST RECONDARY LEARNING CENTER	986,240	1,166,664	1,308,12
4520	SPRINGER HOUSING AUTHORITY	102,190	120,884	135,54
9030	SPRINGER MUNICIPAL SCHOOLS	1,154,963	1,366,253	1,531,909
2403	STUDENT ATHLETE HEADQUARTERS ACADEMY	278,264	329,170	369,08
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
3320				

Code	Employer		Current Trend Rate	
		(18)	(19)	(20)
20435	TAOS INTERNATIONALSCHOOL	\$ 914,560	\$ 1,081,871	\$ 1,213,04
20062	TAOS MUNICIPAL SCHOOLS	10,929,139	12,928,529	14,496,09
6020	TATUM MUNICIPAL SCHOOLS	2,069,523	2,448,124	2,744,95
2394	TECH LEADERSHIP HIGH SCHOOL	1,013,809	1,199,276	1,344,68
5015	TEXICO MUNICIPAL SCHOOLS	2,907,992	3,439,983	3,857,07
29408	THE ASK ACADEMY	1,699,729	2,010,679	2,254,47
2413	THE GREAT ACADEMY	666,438	788,357	883,94
1398	THE MASTERS PROGRAM	871,920	1,031,430	1,156,48
2366	THE NEW AMERICA SCHOOL	1,070,785	1,266,676	1,420,25
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	900,224	1,064,912	1,194,03
2370	TIERRA ADENTRO OF NEW MEXICO	1,275,164	1,508,444	1,691,34
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	1,436,168	1,698,902	1,904,89
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	180,486	213,504	239,39
3330	TORRANCE COUNTY	2,993,640	3,541,300	3,970,67
2080	TOWN OF BERNALILLO	3,589,501	4,246,168	4,761,01
4290	TOWN OF EDGEWOOD	1,123,718	1,329,292	1,490,46
2270	TOWN OF ELIDA	114,320	135,234	151,63
2300	TOWN OF ESTANCIA	422,727	500,061	
	TOWN OF ESTANCIA TOWN OF SILVER CITY	,		560,69
2720		5,295,847	6,264,675	7,024,25
2750	TOWN OF SPRINGER	362,442	428,748	480,73
2770	TOWN OF TAOS	4,808,057	5,687,648	6,377,26
32106	TOWN OF TATUM	410,229	485,276	544,11
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	526,019	622,250	697,69
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	6,639,750	7,854,433	8,806,77
10033	TUCUMCARI PUBLIC SCHOOLS	4,944,064	5,848,537	6,557,66
15049	TULAROSA MUNICIPAL SCHOOLS	4,953,989	5,860,278	6,570,82
1315	TURQUOISE TRAIL CHARTER SCHOOL	2,011,076	2,378,985	2,667,43
3340	UNION COUNTY	1,298,690	1,536,274	1,722,54
13430	UPLIFT COMMUNITY SCHOOL	-	-	-
3350	VALENCIA COUNTY	8,537,241	10,099,054	11,323,55
24073	VAUGHN MUNICIPAL SCHOOLS	784,434	927,939	1,040,45
2100	VILLAGE OF BOSQUE FARMS	1,108,647	1,311,464	1,470,47
2130	VILLAGE OF CHAMA	410,964	486,146	545,09
32099	VILLAGE OF FT SUMNER	426,770	504,844	566,05
32100	VILLAGE OF HATCH	783,699	927,069	1,039,47
32101	VILLAGE OF JEMEZ SPRINGS	225,332	266,554	298,87
32102	VILLAGE OF LOGAN	428,976	507,453	568,98
2880	VILLAGE OF MELROSE	151,446	179,152	200,87
2490	VILLAGE OF MILAN	1,133,643	1,341,033	1,503,63
2530	VILLAGE OF PECOS	241,138	285,252	319,83
2560	VILLAGE OF QUESTA	389,276	460,491	516,32
2610	VILLAGE OF RESERVE	130,126	153,932	172,59
2800	VILLAGE OF TIJERAS	253,268	299,602	335,92
20317	VISTA GRANDE CHARTER HIGH SCHOOL	548,442	648,775	727,43
30090	WAGON MOUND PUBLIC SCHOOLS	1,062,331	1,256,675	1,409,04
29330	WALATOWA CHARTER HIGH SCHOOL	451,399	533,978	598,72
12038	WEST LAS VEGAS PUBLIC SCHOOLS	7,951,305	9,405,926	10,546,38
8099	WESTERN NEW MEXICO UNIVERSITY		17,772,596	
		15,024,074		19,927,49
2417 13142	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL ZUNI PUBLIC SCHOOLS	259,885 8,531,360	307,429 10,092,097	344,70 11,315,74
		\$ 3,675,884,346		



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.

Albuquerque, New Mexico

Mess adams LLP

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