



SCHEDULES OF EMPLOYER ALLOCATIONS
AND OPEB AMOUNTS BY EMPLOYER

**NEW MEXICO RETIREE HEALTH
CARE AUTHORITY**

June 30, 2020

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Report of Independent Auditors

Board of Directors
New Mexico Retiree Health Care Authority

Mr. Brian Colón, Esq.
New Mexico State Auditor

We have audited the accompanying schedule of employer allocations of New Mexico Retiree Health Care Authority (the Authority), a fiduciary fund of the State of New Mexico, as of and for the year ended June 30, 2020, and the related notes. We have also audited the totals for all employers of the columns titled net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense (income) as of and for the year ended June 30, 2020, 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 opinion.

Opinion

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, 2020 and the net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (income) for the Authority as of and for the year ended June 30, 2020 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, 2020, and our report thereon dated November 17, 2020 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 28, 2021 on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

Restriction on Use

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

Mess Adams LLP

Albuquerque, New Mexico
May 28, 2021

New Mexico Retiree Health Care Authority
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2020

Employer Code	Employer	2020 Employer Contributions	Employer Allocation Percentage
		(1)	(2)
1341	STATE OF NEW MEXICO	\$ 23,187,710	24.02781%
2308	21ST CENTURY PUBLIC ACADEMY	29,122	0.03018%
2340	ABQ CHARTER ACADEMY	38,033	0.03941%
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	41,878	0.04340%
2390	ACE LEADERSHIP	29,054	0.03011%
15046	ALAMOGORDO PUBLIC SCHOOLS	683,148	0.70790%
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	692,378	0.71746%
2435	ALBUQUERQUE COLLEGIATE	9,301	0.00964%
4560	ALBUQUERQUE HOUSING AUTHORITY	55,870	0.05789%
2341	ALBUQUERQUE INSTITUTE FOR MATHEMATICS AND SCIENCE	37,405	0.03876%
4580	ALBUQUERQUE METROPOLITAN ARROYO FLOOD CONTROL AUTHORITY	30,365	0.03147%
2003	ALBUQUERQUE PUBLIC SCHOOLS	11,152,693	11.55674%
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	60,186	0.06237%
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	27,466	0.02846%
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	21,424	0.02220%
8347	ALDO LEOPOLD CHARTER SCHOOL	27,324	0.02831%
2356	ALICE KING COMMUNITY SCHOOL	54,853	0.05684%
7335	ALMA D' ARTE CHARTER HIGH	22,031	0.02283%
575	ALTURA PREP	11,430	0.01184%
2303	AMY BIEHL CHARTER SCHOOL	44,397	0.04601%
20316	ANANSI CHARTER SCHOOL	20,525	0.02127%
23121	ANIMAS PUBLIC SCHOOLS	29,293	0.03035%
3004	ARTESIA PUBLIC SCHOOLS	465,767	0.48264%
16050	AZTEC MUNICIPAL SCHOOLS	318,112	0.32964%
14043	BELEN CONSOLIDATED SCHOOLS	459,851	0.47651%
3010	BERNALILLO COUNTY	2,772,739	2.87319%
29086	BERNALILLO PUBLIC SCHOOLS	438,827	0.45472%
16051	BLOOMFIELD MUNICIPAL SCHOOLS	364,983	0.37821%
26077	CAPITAN MUNICIPAL SCHOOLS	70,043	0.07258%
3005	CARLSBAD MUNICIPAL SCHOOLS	816,066	0.84563%
26078	CARRIZOZO MUNICIPAL SCHOOLS	31,024	0.03215%
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	853,600	0.88452%
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	1,632,735	1.69189%
2150	CENTRAL REGION EDUCATION COOPERATIVE	55,557	0.05757%
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	24,387	0.02527%
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	68,793	0.07129%
3030	CHAVES COUNTY	215,766	0.22358%
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	49,259	0.05104%
3040	CIBOLA COUNTY	73,961	0.07664%
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	44,652	0.04627%
9027	CIMARRON MUNICIPAL SCHOOLS	61,000	0.06321%
2010	CITY OF ALAMOGORDO	252,006	0.26114%
2020	CITY OF ALBUQUERQUE	6,626,771	6.86685%
2040	CITY OF AZTEC	86,158	0.08928%
2060	CITY OF BELEN	73,747	0.07642%
2090	CITY OF BLOOMFIELD	74,698	0.07740%
2110	CITY OF CARLSBAD	607,378	0.62938%
2180	CITY OF CLOVIS	273,666	0.28358%
2210	CITY OF DEMING	130,971	0.13572%
2290	CITY OF ESPANOLA	125,898	0.13046%
2310	CITY OF FARMINGTON	933,907	0.96774%
2330	CITY OF GALLUP	325,548	0.33734%
2380	CITY OF JAL	38,104	0.03948%
2400	CITY OF LAS CRUCES	1,539,488	1.59526%
2410	CITY OF LAS VEGAS	184,895	0.19159%
2500	CITY OF MORIARTY	26,925	0.02790%
2550	CITY OF PORTALES	115,495	0.11968%
2570	CITY OF RATON	73,972	0.07665%
2620	CITY OF RIO RANCHO	698,787	0.72410%

New Mexico Retiree Health Care Authority
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2020

Employer Code	Employer	2020 Employer Contributions	Employer Allocation Percentage
		(1)	(2)
2630	CITY OF ROSWELL	\$ 545,093	0.56484%
2690	CITY OF SANTA FE	1,433,523	1.48546%
2710	CITY OF SANTA ROSA	26,652	0.02762%
2730	CITY OF SOCORRO	94,350	0.09777%
2950	CITY OF SUNLAND PARK	79,011	0.08187%
2760	CITY OF T OR C	72,710	0.07534%
2780	CITY OF TEXICO	6,689	0.00693%
2810	CITY OF TUCUMCARI	70,688	0.07325%
18056	CLAYTON MUNICIPAL SCHOOLS	72,849	0.07549%
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	54,483	0.05646%
5012	CLOVIS MUNICIPAL SCHOOLS	949,125	0.98351%
8024	COBRE CONSOLIDATED SCHOOLS	213,295	0.22102%
3050	COLFAX COUNTY	67,228	0.06966%
2421	CORAL COMMUNITY CHARTER SCHOOL	23,977	0.02485%
26079	CORONA PUBLIC SCHOOLS	21,611	0.02239%
2363	CORRALES INTERNATIONAL SCHOOL	27,816	0.02882%
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	66,558	0.06897%
25319	COTTONWOOD VALLEY CHARTER SCHOOL	20,381	0.02112%
29087	CUBA INDEPENDENT SCHOOLS	135,472	0.14038%
3060	CURRY COUNTY	126,266	0.13084%
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	17,218	0.01784%
19059	DEMING PUBLIC SCHOOLS	684,752	0.70956%
18057	DES MOINES MUNICIPAL SCHOOLS	24,438	0.02532%
4008	DEXTER CONSOLIDATED SCHOOLS	109,650	0.11362%
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	34,059	0.03529%
11117	DORA CONSOLIDATED SCHOOLS	40,868	0.04235%
16359	DREAM DINE' CHARTER SCHOOL	5,627	0.00583%
17115	DULCE INDEPENDENT SCHOOLS	128,286	0.13293%
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	7,079	0.00734%
2304	EAST MOUNTAIN HIGH SCHOOL	43,658	0.04524%
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	630,078	0.65290%
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	201,880	0.20919%
3100	EDDY COUNTY	400,507	0.41502%
2323	EL CAMINO REAL ACADEMY	41,578	0.04308%
11034	ELIDA MUNICIPAL SCHOOLS	30,637	0.03175%
17054	ESPANOLA PUBLIC SCHOOLS	466,367	0.48326%
22065	ESTANCIA MUNICIPAL SCHOOLS	98,461	0.10203%
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	49,837	0.05164%
6016	EUNICE PUBLIC SCHOOLS	103,245	0.10699%
2432	EXPLORE ACADEMY	52,827	0.05474%
16052	FARMINGTON MUNICIPAL SCHOOLS	1,324,517	1.37250%
11118	FLOYD MUNICIPAL SCHOOLS	37,254	0.03860%
27083	FT SUMNER MUNICIPAL SCHOOLS	54,417	0.05639%
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	1,733,754	1.79656%
4140	GALLUP HOUSING AUTHORITY	10,933	0.01133%
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	1,633,802	1.69299%
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	22,146	0.02295%
2362	GORDON BERNELL CHARTER SCHOOL	41,644	0.04315%
5013	GRADY MUNICIPAL SCHOOLS	27,414	0.02841%
3110	GRANT COUNTY	142,449	0.14761%
14044	GRANTS-CIBOLA COUNTY SCHOOLS	463,327	0.48011%
4009	HAGERMAN MUNICIPAL SCHOOLS	63,008	0.06529%
7022	HATCH VALLEY MUNICIPAL SCHOOLS	163,212	0.16912%
2430	HEALTH LEADERSHIP HIGH SCHOOL	25,905	0.02684%
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	15,415	0.01597%
6017	HOBBS MUNICIPAL SCHOOLS	1,137,845	1.17907%
26080	HONDO VALLEY PUBLIC SCHOOLS	31,315	0.03245%
2327	HORIZON ACADEMY WEST	45,881	0.04754%
10119	HOUSE MUNICIPAL SCHOOLS	22,612	0.02343%
573	HOZHO ACADEMY	28,134	0.02915%
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	36,372	0.03769%
7420	J. PAUL TAYLOR ACADEMY	21,170	0.02194%

New Mexico Retiree Health Care Authority
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2020

Employer Code	Employer	2020 Employer Contributions	Employer Allocation Percentage
		(1)	(2)
6018	JAL PUBLIC SCHOOLS	\$ 66,712	0.06913%
3321	JEFFERSON MONTESSORI ACADEMY	28,074	0.02909%
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	44,436	0.04605%
29088	JEMEZ VALLEY PUBLIC SCHOOLS	52,236	0.05413%
7337	LA ACADEMIA DE DOLORES HUERTA	15,677	0.01624%
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	41,220	0.04271%
2343	LA PROMESA EARLY LEARNING CENTER	42,280	0.04381%
17425	LA TIERRA MONTESSORI SCHOOL	9,062	0.00939%
4010	LAKE ARTHUR SCHOOLS	23,572	0.02443%
7023	LAS CRUCES SCHOOL DISTRICT #2	3,004,884	3.11375%
7338	LAS MONTANAS CHARTER HIGH SCHOOL	26,876	0.02785%
12037	LAS VEGAS CITY SCHOOLS	196,591	0.20371%
3150	LEA COUNTY	367,908	0.38124%
3160	LINCOLN COUNTY	92,069	0.09540%
17334	LINDRITH AREA HERITAGE SCHOOL	2,008	0.00208%
10120	LOGAN MUNICIPAL SCHOOLS	45,078	0.04671%
23070	LORDSBURG MUNICIPAL SCHOOLS	76,104	0.07886%
3170	LOS ALAMOS COUNTY	876,065	0.90780%
32093	LOS ALAMOS PUBLIC SCHOOLS	574,499	0.59531%
14045	LOS LUNAS CONSOLIDATED SCHOOLS	1,010,086	1.04668%
2322	LOS PUENTES CHARTER SCHOOL	24,028	0.02490%
3006	LOVING MUNICIPAL SCHOOLS	77,113	0.07991%
6019	LOVINGTON MUNICIPAL SCHOOLS	432,186	0.44784%
12128	LUNA COMMUNITY COLLEGE	121,064	0.12545%
3180	LUNA COUNTY	177,751	0.18419%
25075	MAGDALENA MUNICIPAL SCHOOLS	66,927	0.06935%
9028	MAXWELL MUNICIPAL SCHOOLS	29,260	0.03032%
17424	MCCURDY CHARTER SCHOOL	48,725	0.05049%
3200	MCKINLEY COUNTY	201,357	0.20865%
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	34,940	0.03621%
5014	MELROSE MUNICIPAL SCHOOLS	38,867	0.04028%
17127	MESA VISTA SCHOOLS	44,738	0.04636%
10141	MESALANDS COMMUNITY COLLEGE	62,966	0.06525%
4570	MID-REGION COUNCIL OF GOVERNMENTS	134,969	0.13986%
13369	MIDDLE COLLEGE HIGH SCHOOL	14,500	0.01503%
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	137,180	0.14215%
1306	MONTE DEL SOL CHARTER SCHOOL	43,604	0.04518%
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	36,809	0.03814%
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	27,052	0.02803%
30089	MORA INDEPENDENT SCHOOLS	81,414	0.08436%
9324	MORENO VALLEY CHARTER HIGH SCHOOL	11,044	0.01144%
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	294,497	0.30517%
16356	MOSAIC ACADEMY CHARTER SCHOOL	17,658	0.01830%
31091	MOSQUERO MUNICIPAL SCHOOLS	14,268	0.01478%
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	24,511	0.02540%
22067	MOUNTAINAIR PUBLIC SCHOOLS	47,960	0.04970%
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	23,926	0.02479%
2354	NATIVE AMERICAN COMMUNITY ACADEMY	65,857	0.06824%
2148	NEW MEXICO ACTIVITIES ASSOCIATION	23,392	0.02424%
1418	NEW MEXICO CONNECTIONS ACADEMY	65,137	0.06750%
12102	NEW MEXICO HIGHLANDS UNIVERSITY	474,703	0.49190%
2414	NEW MEXICO INTERNATIONAL SCHOOL	34,036	0.03527%
6124	NEW MEXICO JUNIOR COLLEGE	256,419	0.26571%
4097	NEW MEXICO MILITARY INSTITUTE	287,174	0.29758%
1416	NEW MEXICO SCHOOL FOR THE ARTS	31,885	0.03304%
1094	NEW MEXICO SCHOOL FOR THE DEAF	225,262	0.23342%
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	202,604	0.20994%
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	23,405	0.02425%
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	54,649	0.05663%
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	33,622	0.03484%

New Mexico Retiree Health Care Authority
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2020

Employer Code	Employer	2020 Employer Contributions	Employer Allocation Percentage
		(1)	(2)
2328	NORTH VALLEY ACADEMY	\$ 48,528	0.05029%
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	15,960	0.01654%
32110	NORTHERN NEW MEXICO COLLEGE	183,235	0.18987%
4215	NORTHERN REGIONAL HOUSING AUTHORITY	6,945	0.00720%
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	30,817	0.03193%
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	10,777	0.01117%
2311	NUESTROS VALORES CHARTER SCHOOL	29,019	0.03007%
32118	PECOS CONNECTIONS ACADEMY	48,093	0.04984%
12039	PECOS INDEPENDENT SCHOOLS	88,876	0.09210%
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	18,234	0.01889%
20060	PENASCO INDEPENDENT SCHOOLS	62,832	0.06511%
1001	POJOAQUE VALLEY SCHOOLS	215,323	0.22312%
11035	PORTALES MUNICIPAL SCHOOLS	370,605	0.38403%
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	45,674	0.04733%
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	35,136	0.03641%
20125	QUESTA INDEPENDENT SCHOOLS	50,515	0.05235%
7445	RAICES DEL SABER XINACHTLI COMMUNITY SCHOOL	5,073	0.00526%
4170	RATON HOUSING AUTHORITY	7,297	0.00756%
9029	RATON PUBLIC SCHOOLS	112,804	0.11689%
2580	RATON PUBLIC SERVICE	16,810	0.01742%
20312	RED RIVER VALLEY CHARTER SCHOOL	11,293	0.01170%
26150	REGION IX EDUCATION COOPERATIVE	83,656	0.08669%
5016	REGIONAL EDUCATION COOPERATIVE #6	9,467	0.00981%
6150	REGIONAL EDUCATION COOPERATIVE VII	8,839	0.00916%
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	18,118	0.01877%
28085	RESERVE SCHOOL DISTRICT	31,896	0.03305%
3240	RIO ARRIBA COUNTY	190,912	0.19783%
12326	RIO GALLINAS CHARTER SCHOOL	11,269	0.01168%
29123	RIO RANCHO PUBLIC SCHOOLS	2,213,654	2.29385%
2318	ROBERT F. KENNEDY CHARTER SCHOOL	47,896	0.04963%
3250	ROOSEVELT COUNTY	68,330	0.07081%
2313	ROOTS AND WINGS COMMUNITY SCHOOL	6,300	0.00653%
4011	ROSWELL INDEPENDENT SCHOOLS	1,195,590	1.23890%
31092	ROY SCHOOLS	18,865	0.01955%
26081	RUIDOSO MUNICIPAL SCHOOLS	223,604	0.23170%
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	18,747	0.01943%
10032	SAN JON MUNICIPAL SCHOOLS	25,271	0.02619%
32107	SAN JUAN COMMUNICATIONS	32,744	0.03393%
3260	SAN JUAN COUNTY	607,037	0.62903%
4390	SAN JUAN WATER COMMISSION	5,507	0.00571%
3270	SAN MIGUEL COUNTY	87,417	0.09058%
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	17,162	0.01778%
3280	SANDOVAL COUNTY	390,579	0.40473%
4260	SANTA FE CIVIC HOUSING AUTHORITY	31,879	0.03303%
1003	SANTA FE COMMUNITY COLLEGE	457,325	0.47389%
3290	SANTA FE COUNTY	929,480	0.96315%
1002	SANTA FE PUBLIC SCHOOLS	1,725,048	1.78754%
24072	SANTA ROSA CONSOLIDATED SCHOOLS	106,872	0.11074%
14366	SCHOOL OF DREAMS ACADEMY	54,340	0.05631%
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	8,030	0.00832%
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	21,474	0.02225%
3300	SIERRA COUNTY	62,073	0.06432%
8026	SILVER CITY CONSOLIDATED SCHOOLS	342,296	0.35470%
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	9,994	0.01036%
25076	SOCORRO CONSOLIDATED SCHOOLS	206,913	0.21441%
2440	SOLARE COLLEGIATE CHARTER	12,698	0.01316%
2309	SOUTH VALLEY ACADEMY	80,035	0.08293%
2396	SOUTH VALLEY PREPARATORY SCHOOL	20,690	0.02144%
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	16,966	0.01758%
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	25,665	0.02659%
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	3,330	0.00345%
2346	SOUTHWEST PRIMARY LEARNING CENTER	18,149	0.01881%
21150	SOUTHWEST REGIONAL EDUCATION #10	41,166	0.04266%

New Mexico Retiree Health Care Authority
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2020

Employer Code	Employer	2020 Employer Contributions	Employer Allocation Percentage
		(1)	(2)
32098	SOUTHWEST SECONDARY LEARNING CENTER	\$ 21,851	0.02264%
4520	SPRINGER HOUSING AUTHORITY	2,750	0.00285%
9030	SPRINGER MUNICIPAL SCHOOLS	28,232	0.02925%
20265	TAOS ACADEMY CHARTER SCHOOL	29,759	0.03084%
20307	TAOS CHARTER SCHOOL	22,391	0.02320%
3320	TAOS COUNTY	184,974	0.19168%
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	17,306	0.01793%
20435	TAOS INTERNATIONAL SCHOOL	21,913	0.02271%
20062	TAOS MUNICIPAL SCHOOLS	290,650	0.30118%
6020	TATUM MUNICIPAL SCHOOLS	55,087	0.05708%
2394	TECH LEADERSHIP HIGH SCHOOL	29,027	0.03008%
5015	TEXICO MUNICIPAL SCHOOLS	78,863	0.08172%
29408	THE ASK ACADEMY	49,481	0.05127%
2413	THE GREAT ACADEMY	16,965	0.01758%
1398	THE MASTERS PROGRAM	25,938	0.02688%
2366	THE NEW AMERICA SCHOOL	25,687	0.02662%
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	20,041	0.02077%
2370	TIERRA ADENTRO OF NEW MEXICO	37,004	0.03834%
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	38,528	0.03992%
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	3,389	0.00351%
3330	TORRANCE COUNTY	82,167	0.08514%
2080	TOWN OF BERNALILLO	104,606	0.10840%
4290	TOWN OF EDGEWOOD	32,853	0.03404%
2270	TOWN OF ELIDA	2,457	0.00255%
2300	TOWN OF ESTANCIA	9,577	0.00992%
2720	TOWN OF SILVER CITY	128,130	0.13277%
2750	TOWN OF SPRINGER	9,383	0.00972%
2770	TOWN OF TAOS	106,683	0.11055%
32106	TOWN OF TATUM	11,475	0.01189%
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	13,200	0.01368%
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	177,378	0.18380%
10033	TUCUMCARI PUBLIC SCHOOLS	124,811	0.12933%
15049	TULAROSA MUNICIPAL SCHOOLS	127,854	0.13249%
1315	TURQUOISE TRAIL CHARTER SCHOOL	69,667	0.07219%
3340	UNION COUNTY	30,732	0.03185%
3350	VALENCIA COUNTY	199,239	0.20646%
24073	VAUGHN MUNICIPAL SCHOOLS	21,636	0.02242%
2100	VILLAGE OF BOSQUE FARMS	28,640	0.02968%
2130	VILLAGE OF CHAMA	8,846	0.00917%
32099	VILLAGE OF FT SUMNER	8,955	0.00928%
32100	VILLAGE OF HATCH	19,060	0.01975%
32101	VILLAGE OF JEMEZ SPRINGS	6,407	0.00664%
32102	VILLAGE OF LOGAN	11,657	0.01208%
2880	VILLAGE OF MELROSE	3,456	0.00358%
2490	VILLAGE OF MILAN	26,941	0.02792%
2530	VILLAGE OF PECOS	6,891	0.00714%
2560	VILLAGE OF QUESTA	10,866	0.01126%
2610	VILLAGE OF RESERVE	3,257	0.00337%
2800	VILLAGE OF TIJERAS	8,088	0.00838%
20317	VISTA GRANDE CHARTER HIGH SCHOOL	17,631	0.01827%
30090	WAGON MOUND PUBLIC SCHOOLS	27,294	0.02828%
29330	WALATOWA CHARTER HIGH SCHOOL	12,193	0.01263%
12038	WEST LAS VEGAS PUBLIC SCHOOLS	224,880	0.23303%
8099	WESTERN NEW MEXICO UNIVERSITY	371,883	0.38536%
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	7,443	0.00771%
13142	ZUNI PUBLIC SCHOOLS	230,963	0.23933%
		<u>\$ 96,503,837</u>	<u>100.00000%</u>

New Mexico Retiree Health Care Authority
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense (Income)		
		Net OPEB Liability June 30, 2020	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	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)
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1341	STATE OF NEW MEXICO	\$ 1,008,905,642	\$ 5,501,760	\$ 198,055,397	\$ 3,694,492	\$ 207,251,649	\$ 179,154,632	\$ 179,174,740	\$ 8,617,559	\$ 366,946,931	\$ (46,955,460)	\$ (695,631)	\$ (47,651,091)
2308	21ST CENTURY PUBLIC ACADEMY	1,267,230	6,910	248,766	143,026	398,702	225,026	225,051	44,298	494,375	(58,978)	27,572	(31,406)
2340	ABO CHARTER ACADEMY	1,654,790	9,024	324,847	7,408	341,279	293,846	293,879	78,880	666,605	(77,016)	(14,997)	(92,013)
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	1,822,326	9,937	357,736	146,909	514,582	323,596	323,633	42,326	689,555	(84,813)	20,752	(64,061)
2390	ACE LEADERSHIP	1,264,291	6,894	248,189	-	255,083	224,504	224,529	385,330	834,363	(58,841)	(101,626)	(160,467)
15046	ALAMOGORDO PUBLIC SCHOOLS	29,724,070	162,091	5,835,048	1,879,853	7,876,992	5,278,199	5,278,791	344,071	10,901,061	(1,383,387)	257,414	(1,125,973)
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	30,125,485	164,280	5,913,848	-	6,078,128	5,349,480	5,350,080	2,954,129	13,653,689	(1,402,070)	(682,845)	(2,084,915)
2435	ALBUQUERQUE COLLEGIATE	404,775	2,207	79,460	360,323	441,990	71,877	71,885	-	143,752	(18,839)	90,549	71,710
4560	ALBUQUERQUE HOUSING AUTHORITY	2,430,748	13,255	477,173	-	490,428	431,636	431,684	344,743	1,208,063	(113,129)	(101,317)	(214,446)
2341	ALBUQUERQUE INSTITUTE FOR MATHEMATICS AND SCIENCE	1,627,497	8,875	319,489	37,434	365,798	289,000	289,032	129,393	707,425	(75,745)	(28,940)	(104,685)
4580	ALBUQUERQUE METROPOLITAN ARROYO FLOOD CONTROL AUTHORITY	1,321,396	7,206	259,400	1,184,466	1,451,072	234,645	234,671	88,519	557,335	(61,499)	307,628	246,129
2003	ALBUQUERQUE PUBLIC SCHOOLS	485,256,882	2,646,199	95,259,400	20,547,434	118,453,033	86,168,629	86,178,302	5,331,757	177,678,688	(22,584,330)	2,548,939	20,035,391
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	2,618,859	14,281	514,101	906,936	1,435,318	465,039	465,091	-	930,130	(121,884)	224,851	102,967
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	1,195,009	6,517	234,589	74,835	315,941	212,202	212,225	277,459	701,896	(55,617)	(70,048)	(125,665)
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	932,158	5,083	182,989	55,091	243,163	165,526	165,545	81,753	412,824	(43,384)	(2,650)	(46,034)
8347	ALDO LEOPOLD CHARTER SCHOOL	1,188,711	6,482	233,352	39,864	279,698	211,083	211,107	119,308	541,498	(55,324)	(9,762)	(65,086)
2356	ALICE KING COMMUNITY SCHOOL	2,386,659	13,015	468,518	369,797	851,330	423,807	423,854	-	847,661	(111,077)	97,661	(13,416)
7335	ALMA D'ARTE CHARTER HIGH	958,611	5,227	188,182	47,197	240,606	170,224	170,243	49,605	390,072	(44,615)	5,783	(38,832)
575	ALTURA PREP	497,151	2,711	97,594	435,558	535,863	88,281	88,291	-	176,572	(23,138)	112,262	89,124
2303	AMY BIEHL CHARTER SCHOOL	1,931,918	10,535	379,249	-	389,784	343,057	343,095	262,279	948,431	(89,913)	(65,005)	(154,918)
20316	ANANSI CHARTER SCHOOL	893,108	4,870	175,323	20,102	200,295	158,592	158,610	-	317,202	(41,566)	5,234	(36,332)
23121	ANIMAS PUBLIC SCHOOLS	1,274,369	6,949	250,168	-	257,117	226,294	226,319	158,790	611,403	(59,310)	(41,267)	(100,577)
3004	ARTESIA PUBLIC SCHOOLS	20,265,610	110,512	3,978,284	148,671	4,237,467	3,598,630	3,599,034	461,068	7,658,732	(943,181)	(48,838)	(992,019)
16050	AZTEC MUNICIPAL SCHOOLS	13,841,280	75,479	2,717,142	123,157	2,915,778	2,457,841	2,458,117	562,777	5,478,735	(644,187)	(160,876)	(805,063)
14043	BELEN CONSOLIDATED SCHOOLS	20,008,217	109,109	3,927,756	2,576,232	6,613,097	3,552,924	3,553,322	3,100,459	10,206,705	(931,202)	(116,265)	(1,047,467)
3010	BERNALILLO COUNTY	120,642,605	657,887	23,683,007	2,744,423	27,085,317	21,422,896	21,425,301	3,815,725	46,663,922	(5,614,825)	20,839	(5,593,986)
29086	BERNALILLO PUBLIC SCHOOLS	19,093,275	104,119	3,748,146	751,975	4,604,240	3,390,454	3,390,835	535,952	7,317,241	(888,620)	(14,638)	(903,258)
16051	BLOOMFIELD MUNICIPAL SCHOOLS	15,880,690	86,600	3,117,493	533,673	3,737,766	2,819,985	2,820,302	-	5,640,287	(739,103)	124,099	(615,004)
26077	CAPITAN MUNICIPAL SCHOOLS	3,047,567	16,619	598,259	123,555	738,433	541,166	541,227	-	1,082,393	(141,837)	37,641	(104,196)
3005	CARLSBAD MUNICIPAL SCHOOLS	35,507,226	193,628	6,970,323	185,440	7,349,391	6,305,133	6,305,840	2,658,403	15,269,376	(1,652,541)	(482,033)	(2,134,574)
26078	CARRIZO MUNICIPAL SCHOOLS	1,349,949	7,362	265,005	108,333	380,700	239,715	239,742	26,133	505,590	(62,828)	19,164	(43,664)
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	37,140,181	202,533	7,290,883	118,659	7,612,075	6,595,102	6,595,842	1,624,606	14,815,550	(1,728,540)	(413,856)	(2,142,396)
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	71,040,905	387,400	13,945,838	6,293,776	20,627,014	12,614,963	12,616,379	7,447,234	32,678,576	(3,306,313)	(355,201)	(3,661,514)
2150	CENTRAL REGION EDUCATION COOPERATIVE	2,417,311	13,182	474,536	115,469	603,187	429,250	429,298	-	858,548	(112,504)	34,615	(77,889)
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	1,061,064	5,786	208,294	137,305	351,385	188,417	188,438	-	376,855	(49,383)	35,112	(14,271)
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	2,993,402	16,324	587,626	108,190	712,140	531,548	531,608	170,911	1,234,067	(139,316)	(32,874)	(172,190)
3030	CHAVES COUNTY	9,387,919	51,194	1,842,916	-	1,894,110	1,667,043	1,667,230	569,074	3,903,347	(436,923)	(141,041)	(577,964)
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	2,143,123	11,687	420,710	697,563	1,129,960	380,561	380,604	5,132	766,297	(99,743)	210,470	110,727
3040	CIBOLA COUNTY	3,218,043	17,549	631,725	-	649,274	571,438	571,502	1,325,566	2,468,506	(149,771)	(427,914)	(577,685)
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	1,942,835	10,595	381,392	94,645	486,632	344,995	345,034	121,556	811,585	(90,421)	(11,339)	(101,760)
9027	CIMARRON MUNICIPAL SCHOOLS	2,654,130	14,473	521,025	215,995	751,493	471,302	471,355	295,063	1,237,720	(123,526)	16,878	(106,648)
2010	CITY OF ALAMOGORDO	10,965,028	59,794	2,152,514	334,111	2,546,419	1,947,095	1,947,314	1,302,546	5,196,955	(510,323)	(159,109)	(669,432)
2020	CITY OF ALBUQUERQUE	288,332,715	1,572,333	56,601,776	232,372	58,406,481	51,200,170	51,205,917	9,656,959	112,063,046	(13,419,287)	(2,318,705)	(15,737,992)
2040	CITY OF AZTEC	3,748,785	20,443	735,913	70,277	826,633	665,684	665,759	305,352	1,636,795	(174,472)	(50,219)	(224,691)
2060	CITY OF BELEN	3,208,806	17,498	629,911	21,189	688,598	569,798	569,862	371,770	1,511,430	(149,341)	(73,996)	(223,337)
2090	CITY OF BLOOMFIELD	3,249,955	17,723	637,989	-	655,712	577,105	577,170	1,035,530	2,189,805	(151,256)	(343,418)	(494,674)
2110	CITY OF CARLSBAD	26,427,087	144,112	5,187,826	656,429	5,988,367	4,692,743	4,693,270	603,383	9,989,396	(1,229,943)	78,399	(1,151,544)
2180	CITY OF CLOVIS	11,907,263	64,933	2,337,481	205,016	2,607,430	2,114,411	2,114,648	1,174,951	5,404,010	(554,176)	(179,356)	(733,532)
2210	CITY OF DEMING	5,698,758	31,076	1,118,707	-	1,149,783	1,011,947	1,011,960	652,492	2,676,499	(265,226)	(161,326)	(426,552)
2290	CITY OF ESPANOLA	5,477,895	29,872	1,075,350	134,649	1,239,871	972,728	972,837	303,984	2,249,549	(254,947)	(30,594)	(285,541)
2310	CITY OF FARMINGTON	40,634,512	221,588	7,976,846	3,185,063	11,383,497	7,215,601	7,216,411	7,273,408	21,705,420	(1,891,170)	(901,126)	(2,792,296)
2330	CITY OF GALLUP	14,164,596	77,242	2,780,612	1,574,792	4,432,646	2,515,253	2,515,535	3,016,981	8,047,769	(659,234)	(231,729)	(890,963)
2380	CITY OF JAL	1,657,729	9,040	325,424	629,653	964,117	294,368	294,401	-	588,769	(77,152)	15,841	74,689
2400	CITY OF LAS CRUCES	66,983,500	365,274	13,149,341	4,948,342	18,462,957	11,894,476	11,895,811	6,304,296	30,094,583	(3,117,478)	(62,202)	(3,179,680)
2410	CITY OF LAS VEGAS	8,044,688	43,869	1,579,230	492,200	2,115,299	1,428,521	1,428,682	1,378,196	4,235,399	(374,408)	(284,339)	(658,747)
2500	CITY OF MORIARTY	1,171,495	6,388	229,973	138,617	374,978	208,026	208,050	238,005	654,081	(54,523)	(8,934)	(64,457)
2550	CITY OF PORTALES	5,025,253	27,404	986,493	25,660	1,039,557	2,296,350	2,296,511	513,360	2,298,161	(233,880)	(111,115)	(344,995)
2570	CITY OF RATON	3,218,463	17,551	631,807	-	649,538	571,513	571,577	330,844	1,473,934	(149,790)	(83,370)	(233,160)
2620	CITY OF RIO RANCHO	30,404,293	165,800	5,968,580	698,317	6,832,697	5,398,988	5,399,594	1,300,642	12,099,224	(1,415,046)	(303,304)	(1,722,350)
2630	CITY OF ROSWELL	23,717,112	129,334	4,655,839	1,205,466	5,990,639	4,211,524	4,211,997	1,025,880	9,449,401	(1,103,818)	186,256	(917,562)
2690	CITY OF SANTA FE	62,373,099	340,132	12,244,286	1,902,026	14,486,444	11,075,792	11,077,036	6,417,875	28,570,703	(2,902,905)	(784,152)	(3,687,057)
2710	CITY OF SANTA ROSA	1,159,738	6,324	227,665	25,396	259,385	205,938	205,962	333,609	745,509	(53,975)	(65,877)	(119,852)
2730	CITY OF SOCORRO	4,105,272	22,387	805,894	-	828,281	728,986	729,068	526,124	1,984,178	(191,063)	(129,008)	(320,071)

New Mexico Retiree Health Care Authority
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense (Income)		
		Net OPEB Liability June 30, 2020 (3)	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments (4)	Changes of Assumptions (5)	Changes in Proportion (6)	Total Deferred Outflows of Resources (7)	Differences Between Expected and Actual Experience (8)	Changes of Assumptions (9)	Changes in Proportion (10)	Total Deferred Inflows of Resources (11)	Proportionate Share of Plan OPEB Expense (Income) (12)	Net Amortization of Deferred Amounts from Changes in Proportion (13)	Total Employer OPEB Expense (Income) (14)	
2950	CITY OF SUNLAND PARK	\$ 3,437,646	\$ 18,746	\$ 674,835	\$ 490,109	\$ 1,183,690	\$ 610,434	\$ 610,502	\$ 381,017	\$ 1,601,953	\$ (159,991)	\$ 96,263	\$ (63,728)	
2760	CITY OF T O R C	3,163,457	17,251	621,009	71,716	709,976	561,745	561,808	182,932	1,306,485	(147,230)	(30,382)	(177,612)	
2780	CITY OF TEXICO	290,984	1,587	57,122	24,543	83,252	51,671	51,677	47,039	150,387	(13,543)	(2,557)	(16,100)	
2810	CITY OF TUCUMCARI	3,075,700	16,772	603,782	383,845	1,004,399	546,162	546,223	710,882	1,803,267	(143,146)	(38,594)	(181,740)	
18056	CLAYTON MUNICIPAL SCHOOLS	3,169,756	17,285	622,246	742,366	1,381,897	562,864	562,927	198,117	1,323,908	(147,524)	171,484	23,960	
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	2,370,703	12,928	465,386	326,340	804,654	420,973	421,021	118,659	960,653	(110,335)	38,008	(72,327)	
5012	CLOVIS MUNICIPAL SCHOOLS	41,296,680	225,199	8,106,834	1,764,884	10,096,917	7,333,185	7,334,008	647,678	15,314,871	(1,921,988)	307,678	(1,614,310)	
8024	COBRE CONSOLIDATED SCHOOLS	9,280,427	50,608	1,821,814	1,650,368	3,522,790	1,647,955	1,648,140	740,652	4,036,747	(431,920)	330,802	(101,118)	
3050	COLFAX COUNTY	2,924,959	15,950	574,190	259,213	849,353	519,394	519,453	193,592	1,232,439	(136,130)	22,583	(113,547)	
2421	CORAL COMMUNITY CHARTER SCHOOL	1,043,429	5,690	204,833	-	210,523	185,285	185,306	114,468	485,059	(48,562)	(33,768)	(82,330)	
26079	CORONA PUBLIC SCHOOLS	940,136	5,127	184,555	10,052	199,734	166,943	166,962	98,718	432,623	(43,755)	(22,445)	(66,200)	
2363	CORRALES INTERNATIONAL SCHOOL	1,210,125	6,599	237,556	8,476	252,631	214,886	214,910	19,032	448,828	(56,320)	(3,171)	(59,491)	
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	2,895,987	15,792	568,503	62,006	646,301	514,250	514,307	103,771	1,132,328	(134,782)	(20,285)	(155,067)	
25319	COTTONWOOD VALLEY CHARTER SCHOOL	886,809	4,836	174,087	51,917	230,840	157,474	157,491	-	314,965	(41,273)	13,976	(27,297)	
29087	CUBA INDEPENDENT SCHOOLS	5,894,427	32,143	1,157,118	1,254,087	2,443,348	1,046,692	1,046,810	7,935	2,101,437	(274,332)	270,992	(3,340)	
3060	CURRY COUNTY	5,493,851	29,959	1,078,482	136,140	1,244,581	975,561	975,870	362,685	2,313,916	(255,689)	(55,794)	(311,483)	
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	749,085	4,085	147,051	-	151,136	133,017	133,032	195,642	461,691	(34,863)	(45,714)	(80,577)	
19059	DEMING PUBLIC SCHOOLS	29,793,772	162,471	5,848,731	2,680,581	8,691,783	5,290,576	5,291,170	560,291	11,142,037	(1,386,631)	394,412	(992,219)	
18057	DES MOINES MUNICIPAL SCHOOLS	1,063,164	5,798	208,707	29,363	243,868	188,789	188,811	48,336	425,936	(49,481)	45	(49,436)	
4008	DEXTER CONSOLIDATED SCHOOLS	4,770,799	26,016	936,542	-	962,558	847,166	847,261	721,846	2,416,273	(222,038)	(213,248)	(435,286)	
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	1,481,795	8,081	290,887	85,096	384,064	263,127	263,157	129,095	655,379	(68,964)	(29,774)	(98,738)	
11117	DORA CONSOLIDATED SCHOOLS	1,778,238	9,697	349,081	12,829	371,607	315,767	315,803	39,536	671,106	(82,761)	(9,661)	(92,422)	
16359	DREAM DINE CHARTER SCHOOL	244,796	1,335	48,055	48,643	98,033	43,469	43,474	34,609	121,552	(11,393)	6,306	(5,087)	
17115	DULCE INDEPENDENT SCHOOLS	5,581,608	30,438	1,095,710	369,187	1,495,335	991,144	991,255	-	1,982,399	(259,774)	107,341	(152,433)	
32117	DZIL DIT LOOI SCHOOL OF EMPOWERMENT	308,200	1,681	60,502	168,240	106,057	54,728	54,734	4,591	114,053	(14,344)	28,598	14,254	
2304	EAST MOUNTAIN HIGH SCHOOL	1,899,586	10,359	372,902	36,827	420,088	337,316	337,353	5,819	680,488	(88,409)	6,586	(81,823)	
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	27,414,670	149,497	5,381,696	1,380,771	6,911,964	4,868,111	4,868,658	3,682,299	13,419,068	(1,275,906)	(656,808)	(1,932,714)	
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	8,783,696	47,899	1,724,302	7,142	1,779,343	1,559,749	1,559,924	1,189,293	4,308,966	(408,802)	(253,105)	(661,907)	
3100	EDDY COUNTY	17,426,308	95,029	3,420,909	686,744	4,202,682	3,094,446	3,094,793	570,884	6,760,123	(811,037)	90,820	(720,217)	
2323	EL CAMINO REAL ACADEMY	1,808,890	9,864	355,098	208,255	573,217	321,210	321,246	62,389	704,845	(84,187)	22,392	(61,795)	
11034	ELIDA MUNICIPAL SCHOOLS	1,333,153	7,270	261,708	305,365	574,343	236,732	236,759	66,928	540,419	(62,046)	54,386	(7,660)	
17054	ESPAÑOLA PUBLIC SCHOOLS	20,291,643	110,654	3,983,395	3,442,581	7,536,630	3,603,252	3,603,657	127,840	7,334,749	(944,393)	1,169,248	224,855	
22065	ESTANCIA MUNICIPAL SCHOOLS	4,284,146	23,362	841,008	232,629	1,096,999	760,750	760,835	42,273	1,563,858	(199,388)	33,798	(165,590)	
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	2,168,316	11,824	425,656	492,665	930,145	385,035	385,078	-	770,113	(100,916)	124,781	23,865	
6016	EUNICE PUBLIC SCHOOLS	4,492,412	24,498	881,893	474,255	1,380,646	797,732	797,822	34,919	1,630,473	(209,081)	92,131	(116,950)	
2432	EXPLORE ACADEMY	2,298,482	12,534	451,209	841,151	1,304,894	408,149	408,195	-	816,344	(106,974)	280,110	101,136	
16052	FARMINGTON MUNICIPAL SCHOOLS	57,630,013	314,267	11,313,184	5,345,577	16,973,028	10,233,547	10,234,696	570,008	21,038,851	(2,682,157)	894,275	(1,787,882)	
11118	FLOYD MUNICIPAL SCHOOLS	1,620,778	8,838	318,170	41,123	368,131	287,807	287,839	99,209	674,855	(75,433)	(7,198)	(82,631)	
27083	FT SUMNER MUNICIPAL SCHOOLS	2,367,764	12,912	464,809	153,091	630,812	420,452	420,499	15,886	856,837	(110,198)	25,983	(84,215)	
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	75,435,902	411,366	14,808,608	3,237,602	18,457,576	13,395,396	13,396,900	1,950,436	28,742,732	(3,510,861)	(42,829)	(3,553,690)	
4140	GALLUP HOUSING AUTHORITY	475,736	2,594	93,390	27,796	123,780	84,478	84,488	25,396	194,362	(22,141)	(3,755)	(25,896)	
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	71,087,093	387,652	13,954,905	2,341,324	16,683,881	12,623,164	12,624,581	716,704	25,964,449	(3,308,463)	590,820	(2,717,643)	
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	963,649	5,255	189,171	-	194,426	171,118	171,138	119,180	461,436	(44,849)	(36,908)	(81,757)	
2362	GORDON BERNELL CHARTER SCHOOL	1,811,829	9,880	355,675	166,606	532,161	321,732	321,768	70,987	714,487	(84,324)	44,275	(40,049)	
5013	GRADY MUNICIPAL SCHOOLS	1,192,910	6,505	234,177	13,256	253,938	211,829	211,853	8,740	432,422	(55,519)	138	(55,381)	
3110	GRANT COUNTY	6,198,008	33,799	1,216,713	-	1,250,512	1,100,600	1,100,724	657,960	2,859,284	(288,461)	(173,288)	(461,749)	
14044	GRANTS-CIBOLA COUNTY SCHOOLS	20,159,377	109,933	3,957,430	820,190	4,887,553	3,579,766	3,580,167	454,034	7,613,967	(938,237)	17,692	(920,545)	
4009	HAGERMAN MUNICIPAL SCHOOLS	2,741,467	14,950	538,170	44,972	598,092	486,811	486,866	258,726	1,232,403	(127,591)	(46,358)	(173,949)	
7022	HATCH VALLEY MUNICIPAL SCHOOLS	7,101,193	38,724	1,394,015	284,501	1,717,240	1,260,982	1,261,123	54,760	2,576,865	(330,496)	41,749	(288,747)	
2430	HEALTH LEADERSHIP HIGH SCHOOL	1,126,987	6,146	221,236	68,282	295,664	200,123	200,145	211,676	611,944	(52,451)	(19,667)	(72,118)	
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	670,566	3,657	131,637	-	135,294	119,074	119,088	1,825,801	2,063,963	(31,209)	(568,380)	(599,589)	
6017	HOBBS MUNICIPAL SCHOOLS	49,508,065	269,977	9,718,788	3,053,188	13,041,953	8,791,307	8,792,294	2,414,170	19,997,771	(2,304,154)	(188,559)	(2,492,713)	
26080	HONDO VALLEY PUBLIC SCHOOLS	1,362,546	7,430	267,477	28,203	303,110	241,952	241,979	-	483,931	(63,414)	9,210	(54,204)	
2327	HORIZON ACADEMY WEST	1,996,161	10,885	391,861	144,051	546,797	354,465	354,505	-	708,970	(92,903)	35,333	(57,570)	
10119	HOUSE MUNICIPAL SCHOOLS	983,804	5,365	193,128	-	198,493	174,697	174,717	178,862	528,276	(45,787)	(52,203)	(97,990)	
573	HOZHO ACADEMY	1,223,982	6,675	240,276	1,146,363	1,393,314	217,346	217,371	-	434,717	(56,965)	265,305	208,340	
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	1,582,568	8,630	310,670	188,518	507,818	281,022	281,053	177,634	739,709	(73,654)	14,301	(59,353)	
7420	J. PAUL TAYLOR ACADEMY	921,240	5,024	180,846	154,451	340,321	163,588	163,606	15,822	343,016	(42,875)	49,898	7,023	
6018	JAL PUBLIC SCHOOLS	2,902,705	15,829	569,822	108,043	693,694	515,443	515,501	10,594	1,041,538	(135,095)	29,818	(105,277)	
3321	JEFFERSON MONTESSORI ACADEMY	1,221,462	6,661	239,782	130,163	376,606	216,899	216,923	83,329	517,151	(56,848)	540	(56,308)	
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	1,933,597	10,544	379,579	634,726	344,355	343,355	343,394	286,309	973,058	(89,992)	(43,380)	(133,372)	
29088	JEMEZ VALLEY PUBLIC SCHOOLS	2,272,889	12,394	446,180	24,164	482,738	403,601	403,646	251,018	1,058,265	(105,782)	(41,751)	(147,533)	
7337	LA ACADEMIA DE DOLORES HUERTA	681,903	3,719	133,862	-	137,581	121,088	121,101	212,318	454,507	(31,736)	(51,989)	(83,725)	
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	1,793,354	9,780	352,048	56,876	418,704	318,452	318,487	654,233	1,291,172	(63,464)	(110,775)	(194,239)	
2343	LA PROMESA EARLY LEARNING CENTER	1,839,542	10,311	361,115	145,851	516,997	326,653	326,690	290,112	943,455	(85,614)	(48,111)	(133,725)	
17425	LA TIERRA MONTESSORI SCHOOL	394,277	2,150	77,399	-	79,549	70,013	70,021	128,455	268,489	(18,350)	(33,622)	(51,972)	

New Mexico Retiree Health Care Authority
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense (Income)		
		Net OPEB Liability June 30, 2020 (3)	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments (4)	Changes of Assumptions (5)	Changes in Proportion (6)	Total Deferred Outflows of Resources (7)	Differences Between Expected and Actual Experience (8)	Changes of Assumptions (9)	Changes in Proportion (10)	Total Deferred Inflows of Resources (11)	Proportionate Share of Plan OPEB Expense (Income) (12)	Net Amortization of Deferred Amounts from Changes in Proportion (13)	Total Employer OPEB Expense (Income) (14)	
4010	LAKE ARTHUR SCHOOLS	\$ 1,025,793	\$ 5,594	\$ 201,371	\$ 90,869	\$ 297,834	\$ 182,153	\$ 182,174	\$ 15,608	\$ 379,935	\$ (47,741)	\$ 15,432	\$ (32,309)	
7023	LAS CRUCES SCHOOL DISTRICT #2	130,743,498	712,699	25,665,885	2,684,928	29,063,782	23,216,545	23,219,151	-	46,435,696	(6,084,930)	745,640	(5,339,290)	
7338	LAS MONTANAS CHARTER HIGH SCHOOL	1,169,396	6,377	229,561	210,856	446,794	207,653	207,677	-	415,330	(54,425)	66,116	11,691	
12037	LAS VEGAS CITY SCHOOLS	8,553,596	46,644	1,679,132	1,116,601	2,842,377	1,518,890	1,519,060	781,168	3,819,118	(398,093)	179,711	(218,382)	
3150	LEA COUNTY	16,007,917	87,294	3,142,469	1,813,649	5,043,412	2,842,577	2,842,897	1,013,051	6,698,525	(745,024)	304,665	(440,359)	
3160	LINCOLN COUNTY	4,005,758	21,844	786,359	124,657	932,860	711,315	711,395	377,168	1,799,878	(186,432)	(41,097)	(227,529)	
17334	LINDRITH AREA HERITAGE SCHOOL	87,337	476	17,145	6,084	23,705	15,509	15,511	77,302	108,322	(4,065)	(14,669)	(18,734)	
10120	LOGAN MUNICIPAL SCHOOLS	1,961,310	10,695	385,019	38,093	433,807	348,276	348,315	118,304	814,895	(91,281)	(14,450)	(105,731)	
23070	LORDSBURG MUNICIPAL SCHOOLS	3,311,259	18,057	650,024	256,275	924,356	587,991	588,057	-	1,176,048	(154,109)	65,435	(88,674)	
3170	LOS ALAMOS COUNTY	38,117,687	207,863	7,482,775	839,908	8,530,546	6,768,681	6,769,440	4,727,221	18,265,342	(1,774,034)	(808,102)	(2,582,136)	
32093	LOS ALAMOS PUBLIC SCHOOLS	24,996,519	136,311	4,906,996	1,252,290	6,295,597	4,438,713	4,439,211	-	8,877,924	(1,163,362)	354,230	(809,132)	
14045	LOS LUNAS CONSOLIDATED SCHOOLS	43,949,130	239,663	8,627,529	2,847,155	11,714,347	7,804,189	7,805,065	-	15,609,254	(2,045,436)	745,505	(1,299,931)	
2322	LOS PUENTES CHARTER SCHOOL	1,045,528	5,701	205,245	44,497	255,443	185,658	185,679	180,052	551,389	(48,660)	(28,785)	(77,445)	
3006	LOVING MUNICIPAL SCHOOLS	3,355,347	18,297	658,679	401,115	1,078,091	595,820	595,887	360,929	1,552,636	(156,161)	(38,005)	(194,168)	
6019	LOVINGTON MUNICIPAL SCHOOLS	18,804,390	102,544	3,691,436	948,775	4,742,755	3,339,156	3,339,531	175,918	6,854,605	(875,175)	139,678	(735,497)	
12128	LUNA COMMUNITY COLLEGE	5,267,530	28,725	1,034,054	305,474	1,368,253	935,372	935,477	524,151	2,395,000	(245,156)	(25,876)	(217,032)	
3180	LUNA COUNTY	7,733,969	42,175	1,518,233	-	1,560,408	1,373,346	1,373,500	460,244	3,207,090	(359,946)	(124,638)	(484,584)	
25075	MAGDALENA MUNICIPAL SCHOOLS	2,911,943	15,879	571,635	214,715	802,229	517,083	517,141	346,114	1,380,338	(135,525)	(49,353)	(184,878)	
9028	MAXWELL MUNICIPAL SCHOOLS	1,273,109	6,943	249,920	18,816	275,679	226,070	226,095	15,435	467,600	(59,252)	(1,666)	(60,918)	
17424	MCCURDY CHARTER SCHOOL	2,120,029	11,561	416,177	198,522	626,260	376,460	376,503	104,756	857,719	(98,668)	3,412	(95,256)	
3200	MCKINLEY COUNTY	8,761,022	47,776	1,719,851	-	1,767,627	1,555,723	1,555,897	1,543,283	4,654,903	(407,747)	(437,115)	(844,862)	
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	1,520,425	8,291	298,470	151,660	458,421	269,987	270,017	66,282	606,286	(70,762)	29,683	(41,079)	
5014	MELROSE MUNICIPAL SCHOOLS	1,691,320	9,223	332,018	65,470	406,711	300,333	300,367	6,004	606,704	(78,716)	15,999	(62,717)	
17127	MESA VISTA SCHOOLS	1,946,614	10,615	382,134	575,073	967,822	345,666	345,705	917,485	1,608,856	(90,597)	(135,167)	(225,764)	
10141	MESALANDS COMMUNITY COLLEGE	2,739,787	14,941	537,840	8,729	561,510	486,513	486,568	290,075	1,263,156	(127,512)	(56,187)	(183,699)	
4570	MID-REGION COUNCIL OF GOVERNMENTS	5,872,593	32,024	1,152,832	5,146,106	6,330,962	1,042,815	1,042,932	250,590	2,336,337	(273,316)	1,363,447	1,090,131	
13369	MIDDLE COLLEGE HIGH SCHOOL	631,096	3,441	123,889	96,292	223,622	112,066	112,078	6,357	230,501	(29,372)	18,958	(10,414)	
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	5,968,748	32,549	1,171,708	2,387,895	3,592,152	1,059,890	1,060,009	50,527	2,170,426	(277,791)	550,699	272,908	
1306	MONTE DEL SOL CHARTER SCHOOL	1,897,067	10,345	372,408	262,371	645,124	336,868	336,906	-	673,774	(88,291)	76,026	(12,265)	
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	1,601,464	8,733	314,379	120,591	443,703	284,377	284,409	23,281	592,067	(74,534)	15,852	(58,682)	
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	1,176,954	6,418	231,044	102,005	339,467	208,996	209,019	-	418,015	(54,777)	26,053	(28,724)	
30089	MORA INDEPENDENT SCHOOLS	3,542,199	19,316	695,359	94,645	809,320	629,000	629,070	255,239	1,513,309	(164,857)	(28,738)	(193,595)	
9324	MORENO VALLEY CHARTER HIGH SCHOOL	480,355	2,619	94,297	111,209	208,125	85,298	85,308	29,363	199,699	(22,356)	14,224	(8,132)	
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	12,813,808	69,876	2,515,442	218,518	2,803,836	2,275,389	2,275,645	574,924	5,125,958	(596,367)	(127,784)	(724,151)	
16356	MOZAIC ACADEMY CHARTER SCHOOL	768,400	4,190	150,842	54,782	209,814	136,447	136,463	44,144	317,054	(35,762)	2,448	(33,314)	
31091	MOSQUERO MUNICIPAL SCHOOLS	620,599	3,384	121,828	46,263	171,475	110,202	110,214	114,914	335,330	(28,883)	(19,193)	(48,076)	
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	1,066,523	5,816	209,366	53,360	268,542	189,386	189,407	-	378,793	(49,637)	11,627	(38,010)	
22067	MOUNTAINAIR PUBLIC SCHOOLS	2,086,857	11,380	409,665	509,583	930,628	370,570	370,612	174,809	915,991	(97,124)	61,053	(36,071)	
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	1,040,909	5,676	204,338	-	210,014	184,838	184,858	103,661	473,357	(48,445)	(28,517)	(76,962)	
2354	NATIVE AMERICAN COMMUNITY ACADEMY	2,865,335	15,625	562,486	124,470	702,581	508,807	508,864	26,513	1,044,184	(133,355)	36,859	(96,496)	
2148	NEW MEXICO ACTIVITIES ASSOCIATION	1,017,815	5,550	199,804	21,543	226,897	180,737	180,757	75,348	436,842	(47,370)	(13,008)	(60,378)	
1418	NEW MEXICO CONNECTIONS ACADEMY	2,834,263	15,456	556,386	900,074	1,471,916	503,289	503,346	780,815	1,787,450	(131,909)	20,295	(111,614)	
12102	NEW MEXICO HIGHLANDS UNIVERSITY	20,654,429	112,633	4,054,612	-	4,167,245	3,667,973	3,668,085	2,782,257	10,118,015	(961,277)	(725,431)	(1,686,708)	
2414	NEW MEXICO INTERNATIONAL SCHOOL	1,480,955	8,076	290,722	702,329	1,001,127	262,978	263,007	47,352	573,337	(68,925)	137,953	69,028	
6124	NEW MEXICO JUNIOR COLLEGE	11,156,918	60,841	2,190,183	-	2,251,024	1,981,170	1,981,392	1,765,353	5,727,915	(519,254)	(459,349)	(978,603)	
4097	NEW MEXICO MILITARY INSTITUTE	12,495,110	68,138	2,452,880	98,672	2,619,690	2,218,797	2,219,046	826,250	5,264,093	(581,535)	(130,210)	(711,745)	
1416	NEW MEXICO SCHOOL FOR THE ARTS	1,387,319	7,565	272,341	164,141	444,407	246,351	246,378	-	492,729	(64,567)	47,942	(16,625)	
1094	NEW MEXICO SCHOOL FOR THE DEAF	9,801,091	53,447	1,924,024	260,479	2,237,950	1,740,411	1,740,607	-	3,481,018	(456,152)	65,679	(390,473)	
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	8,815,187	48,071	1,730,484	78,491	1,857,046	1,565,341	1,565,517	113,749	3,244,607	(410,267)	5,162	(405,105)	
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	1,018,235	5,553	199,887	-	205,440	180,811	180,832	372,458	734,101	(47,390)	(98,098)	(145,488)	
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	2,377,842	12,967	466,787	89,943	569,697	422,241	422,288	77,043	921,572	(110,667)	16,422	(94,245)	
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	1,462,900	7,977	287,178	177,460	472,615	259,772	259,801	-	519,573	(68,085)	55,593	(12,492)	
2328	NORTH VALLEY ACADEMY	2,111,631	11,515	414,528	234,845	660,888	374,969	375,011	367,803	1,117,783	(98,277)	(67,421)	(165,698)	
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	694,499	3,787	136,335	-	140,122	123,324	123,338	390,967	637,629	(32,323)	(99,504)	(131,827)	
32110	NORTHERN NEW MEXICO COLLEGE	7,972,467	43,475	1,565,052	714,685	2,323,212	1,415,697	1,415,856	96,411	2,927,964	(371,046)	156,572	(214,474)	
4215	NORTHERN REGIONAL HOUSING AUTHORITY	302,321	1,649	59,348	30,951	91,948	53,684	53,690	204,948	312,322	(14,070)	(38,129)	(52,199)	
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	1,340,711	7,311	263,191	79,812	350,314	238,074	238,101	84,670	560,845	(62,998)	11,586	(50,812)	
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	469,018	2,558	92,072	118,513	213,143	83,285	83,294	57,708	224,287	(21,829)	31,226	9,397	
2311	NUESTROS VALORES CHARTER SCHOOL	1,262,612	6,885	247,860	301,097	555,842	224,206	224,231	32,136	480,573	(58,763)	64,697	5,934	
32118	PECOS CONNECTIONS ACADEMY	2,092,736	11,412	410,819	1,267,233	1,689,464	371,614	371,656	-	743,270	(97,998)	328,363	230,965	
12039	PECOS INDEPENDENT SCHOOLS	3,867,194	21,089	759,158	22,602	802,849	686,710	686,787	313,885	1,687,382	(179,983)	(60,175)	(240,158)	
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	793,174	4,325	155,706	202,370	362,401	140,846	140,862	-	281,708	(36,915)	60,831	23,916	
20060	PENASCO INDEPENDENT SCHOOLS	2,733,909	14,909	536,686	970,854	1,522,449	485,469	485,524	805,668	1,776,661	(127,230)	144,737	17,554	
1001	POJOAQUE VALLEY SCHOOLS	9,368,604	51,089	1,839,124	991,223	2,881,436	1,663,613	1,663,800						

New Mexico Retiree Health Care Authority
Schedule of OPEB Amounts by Employer
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Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense (Income)	
		Net OPEB Liability June 30, 2020 (3)	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments (4)	Changes of Assumptions (5)	Changes in Proportion (6)	Total Deferred Outflows of Resources (7)	Differences Between Expected and Actual Experience (8)	Changes of Assumptions (9)	Changes in Proportion (10)	Total Deferred Inflows of Resources (11)	Proportionate Share of Plan OPEB Expense (Income) (12)	Net Amortization of Deferred Amounts from Changes in Proportion (13)	Total OPEB Expense (Income) (14)
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	\$ 1,987,343	\$ 10,837	\$ 390,130	\$ 65,855	\$ 466,822	\$ 352,899	\$ 352,939	\$ 45,713	\$ 751,551	\$ (92,493)	\$ (761)	\$ (93,254)
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	1,528,822	8,337	300,119	64,936	373,392	271,478	271,508	38,494	581,480	(71,153)	7,805	(63,348)
20125	QUESTA INDEPENDENT SCHOOLS	2,198,128	11,987	431,508	-	443,495	390,329	390,373	502,733	1,283,435	(102,303)	(133,630)	(235,933)
7445	RAICES DEL SABER XINACHTLI COMMUNITY SCHOOL	220,863	1,204	43,357	224,932	269,493	39,219	39,224	-	78,443	(10,279)	45,167	34,888
4170	RATON HOUSING AUTHORITY	317,437	1,731	62,315	40,613	104,659	56,368	56,375	25,132	137,875	(14,774)	1,918	(12,856)
9029	RATON PUBLIC SCHOOLS	4,908,104	26,765	963,496	936,078	1,926,339	871,548	871,646	1,104,026	2,847,220	(228,428)	(156,167)	(384,595)
2580	RATON PUBLIC SERVICE	731,450	3,989	143,589	38,375	185,953	129,886	129,900	97,927	357,713	(34,042)	(6,933)	(40,975)
20312	RED RIVER VALLEY CHARTER SCHOOL	491,272	2,679	96,440	64,035	163,154	87,237	87,247	22,750	197,234	(22,864)	8,280	(14,584)
26150	REGION IX EDUCATION COOPERATIVE	3,640,033	19,850	714,565	793,552	1,527,967	646,372	646,445	-	1,292,817	(169,411)	242,350	72,939
5016	REGIONAL EDUCATION COOPERATIVE #6	411,913	2,246	80,861	59,256	142,363	73,145	73,153	113,957	260,255	(19,171)	(4,622)	(23,793)
6150	REGIONAL EDUCATION COOPERATIVE VII	384,620	2,097	75,504	242,327	319,928	68,298	68,306	-	136,604	(17,901)	70,516	52,615
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	788,135	4,298	154,717	26,840	185,855	139,952	139,967	56,685	336,604	(36,681)	(5,334)	(42,015)
28085	RESERVE SCHOOL DISTRICT	1,387,739	7,568	272,423	21,692	301,683	246,425	246,453	38,402	531,280	(64,587)	(2,164)	(66,751)
3240	RIO ARRIBA COUNTY	8,306,700	45,298	1,630,665	-	1,675,963	1,475,047	1,475,213	989,076	3,938,336	(386,602)	(286,794)	(673,396)
12326	RIO GALLINAS CHARTER SCHOOL	490,432	2,674	96,275	80,822	179,771	87,088	87,097	17,125	191,310	(22,825)	11,279	(11,546)
29123	RIO RANCHO PUBLIC SCHOOLS	96,316,652	525,233	18,907,648	20,278,075	39,710,956	17,103,258	17,105,178	8,460,775	42,669,211	(4,482,671)	2,274,548	(2,208,123)
2318	ROBERT F. KENNEDY CHARTER SCHOOL	2,083,918	11,364	409,088	138,912	559,364	370,048	370,090	27,899	768,037	(96,988)	26,498	(70,490)
3260	ROOSEVELT COUNTY	2,973,247	16,214	583,670	164,543	764,427	527,969	528,028	245,520	1,301,517	(138,378)	3,569	(134,809)
2313	ROOTS AND WINGS COMMUNITY SCHOOL	274,189	1,495	53,825	-	55,320	48,689	48,694	42,616	139,999	(12,761)	(13,067)	(25,828)
4011	ROSWELL INDEPENDENT SCHOOLS	52,020,271	283,676	10,211,952	4,089,084	14,584,712	9,237,407	9,238,444	811,601	19,287,452	(2,421,074)	745,269	(1,675,805)
31092	ROY SCHOOLS	820,887	4,476	161,146	37,255	202,877	147,467	145,784	20,836	312,387	(38,205)	4,404	(33,801)
26081	RUIDOSO MUNICIPAL SCHOOLS	9,728,870	53,053	1,909,847	592,541	2,555,441	1,727,587	1,727,781	53,679	3,509,047	(452,791)	164,572	(288,219)
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	815,848	4,449	160,157	151,492	316,098	144,873	144,889	-	289,762	(37,970)	46,975	9,005
10032	SAN JON MUNICIPAL SCHOOLS	1,099,694	5,997	215,878	60,051	281,926	195,276	195,298	131,358	521,932	(51,181)	(8,320)	(59,501)
32107	SAN JUAN COMMUNICATIONS	1,424,689	7,769	279,677	61,902	349,348	252,987	253,015	519,839	1,025,841	(66,306)	(101,468)	(167,774)
3260	SAN JUAN COUNTY	26,412,391	144,032	5,184,941	1,594,633	6,923,606	4,690,133	4,690,660	4,680,818	14,061,611	(1,229,259)	(592,137)	(1,821,396)
4390	SAN JUAN WATER COMMISSION	239,758	1,307	47,066	19,338	67,711	42,575	42,579	7,063	92,217	(11,159)	3,884	(7,275)
3270	SAN MIGUEL COUNTY	3,803,371	20,741	746,629	3,175	770,545	675,377	675,453	181,025	1,531,585	(177,013)	(37,533)	(214,546)
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	746,566	4,071	146,556	387,440	538,067	132,570	132,585	68,251	333,406	(34,746)	59,599	24,853
3280	SANDOVAL COUNTY	16,994,240	92,673	3,336,091	1,864,461	5,293,225	3,017,722	3,018,061	3,899,780	9,935,563	(790,929)	(319,078)	(1,110,007)
4260	SANTA FE CIVIC HOUSING AUTHORITY	1,386,899	7,563	272,258	85,412	365,233	246,276	246,304	29,934	522,514	(64,548)	21,289	(43,259)
1003	SANTA FE COMMUNITY COLLEGE	19,898,205	108,509	3,906,160	-	4,014,669	3,533,388	3,533,785	2,570,514	9,637,687	(926,082)	(757,915)	(1,683,997)
3290	SANTA FE COUNTY	40,441,783	220,537	7,939,011	1,215,022	9,374,570	7,181,378	7,182,184	3,504,412	17,867,974	(1,882,200)	(261,644)	(2,143,844)
1002	SANTA FE PUBLIC SCHOOLS	75,057,160	409,301	14,734,258	3,265,865	18,409,424	13,328,142	13,329,638	909,745	27,567,525	(3,493,234)	376,466	(3,116,768)
24072	SANTA ROSA CONSOLIDATED SCHOOLS	4,649,871	25,357	912,803	196,114	1,134,274	825,693	825,785	237,025	1,888,503	(216,410)	(38,860)	(255,270)
14366	SCHOOL OF DREAMS ACADEMY	2,364,405	12,894	464,150	103,765	580,809	419,855	419,902	2,382	842,139	(110,042)	20,013	(90,029)
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	349,349	1,905	68,580	6,414	76,899	62,035	62,042	29,100	153,177	(16,259)	(9,410)	(25,669)
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	934,257	5,095	183,401	490,224	678,720	165,899	165,918	-	331,817	(43,481)	122,633	79,152
3300	SIERRA COUNTY	2,700,738	14,728	530,174	1,718,607	2,263,509	479,579	479,633	108,617	1,067,829	(125,695)	603,892	478,197
8026	SILVER CITY CONSOLIDATED SCHOOLS	14,893,527	81,217	2,923,706	-	3,004,923	2,644,692	2,644,988	804,397	6,094,077	(693,159)	(187,389)	(880,548)
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	435,007	2,372	85,395	219,218	306,985	77,246	77,254	93,223	247,723	(20,246)	48,094	27,848
25076	SOCORRO CONSOLIDATED SCHOOLS	9,002,879	49,094	1,767,330	383,558	2,199,982	1,598,670	1,598,850	176,447	3,373,967	(419,003)	36,141	(382,862)
2440	SOLARE COLLEGIATE CHARTER	552,576	3,013	108,475	558,588	670,076	98,123	98,134	-	196,257	(25,717)	113,628	87,911
2309	SOUTH VALLEY ACADEMY	3,482,154	18,989	683,572	325,549	1,028,110	618,337	618,407	39,553	1,276,297	(162,063)	78,427	(83,636)
2396	SOUTH VALLEY PREPARATORY SCHOOL	900,246	4,909	176,725	174,339	355,973	159,860	159,878	24,074	343,812	(41,898)	31,301	(10,597)
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	738,168	4,025	144,908	30,789	179,722	131,079	131,094	69,016	331,189	(34,355)	(14,597)	(48,952)
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	1,116,490	6,088	219,175	176,868	402,131	198,259	198,281	141,545	538,085	(51,963)	24,788	(27,175)
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	144,862	790	28,438	3,175	32,403	25,724	25,727	39,151	90,602	(6,742)	(7,661)	(14,403)
2346	SOUTHWEST PRIMARY LEARNING CENTER	789,815	4,307	155,046	259,951	419,304	140,250	140,266	-	280,516	(36,759)	86,361	49,602
21150	SOUTHWEST REGIONAL EDUCATION #10	1,791,254	9,768	351,636	363,869	725,273	318,079	318,114	80,394	716,587	(83,367)	101,126	17,759
32098	SOUTHWEST SECONDARY LEARNING CENTER	950,633	5,184	186,616	92,587	284,387	168,807	168,826	171,729	509,362	(44,243)	(3,054)	(47,297)
4520	SPRINGER HOUSING AUTHORITY	119,669	653	23,492	4,768	28,913	21,250	21,252	2,138	44,640	(5,570)	929	(4,641)
9030	SPRINGER MUNICIPAL SCHOOLS	1,228,181	6,998	241,101	19,372	267,171	218,092	218,116	77,340	513,548	(57,161)	(14,267)	(71,428)
20265	TAOS ACADEMY CHARTER SCHOOL	1,294,943	7,062	254,207	104,898	366,167	229,947	229,973	8,829	468,749	(60,268)	21,728	(38,540)
20307	TAOS CHARTER SCHOOL	974,147	5,312	191,232	211,641	408,185	172,982	173,002	143,732	489,716	(45,338)	35,540	(9,798)
3320	TAOS COUNTY	8,048,467	43,890	1,579,972	194,699	1,818,561	1,429,192	1,429,353	1,312,577	4,171,122	(374,584)	(232,244)	(606,828)
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	752,864	4,106	147,793	123,955	275,854	133,689	133,704	127,661	395,054	(33,039)	4,315	(30,724)
20435	TAOS INTERNATIONAL SCHOOL	953,572	5,200	187,193	192,487	384,880	169,329	169,348	154,327	493,004	(44,380)	12,673	(31,707)
20062	TAOS MUNICIPAL SCHOOLS	12,646,271	68,963	2,482,554	140,934	2,692,451	2,245,639	2,245,891	283,319	4,774,849	(588,570)	(67,404)	(655,974)
6020	TATUM MUNICIPAL SCHOOLS	2,396,737	13,070	470,497	42,379	525,946	425,596	425,644	121,130	972,370	(111,546)	(29,895)	(141,441)
2394	TECH LEADERSHIP HIGH SCHOOL	1,263,032	6,888	247,942	332,136	586,966	224,281	224,306	-	448,587	(58,783)	112,018	53,235
5015	TEXICO MUNICIPAL SCHOOLS	3,431,348	18,712	673,598	102,600	794,910	609,315	609,384	110,312	1,329,011	(159,698)	(16,795)	(176,493)
29408	THE ASK ACADEMY	2,152,780	11,740	422,606	233,922	668,268	382,276	382,319	-	764,595	(100,192)	58,165	(42,027)
2413	THE GREAT ACADEMY	738,168	4,025	144,908	-	148,933	131,079	131,094	138,117	400,290	(34,355)	(48,743)	(83,098)
1398	THE MASTERS PROGRAM	1,128,666	6,155	221,565	154,260	381,980	200,421	200,443	-	400,864	(52,529)	38,368	(14,161)
2366	THE NEW AMERICA SCHOOL	1,117,749	6,095	219,422	-	225,517	198,482	198,505	146,036	543,023	(52,021)	(38,477)	(90,498)
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	872,113	4,796	171,202	75,574	251,532	154,864	154,881	348,203	657,948	(40,589)	(65,445)	(106,034)

New Mexico Retiree Health Care Authority
Schedule of OPEB Amounts by Employer
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Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense (Income)		
		Net OPEB Liability June 30, 2020	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	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)
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
2370	TIERRA ADENTRO OF NEW MEXICO	\$ 1,609,861	\$ 8,779	\$ 316,027	\$ 144,391	\$ 469,197	\$ 285,868	\$ 285,900	\$ 104,756	\$ 676,524	\$ (74,925)	\$ (5,421)	\$ (80,346)
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	1,676,204	9,141	329,051	58,158	396,350	297,649	297,682	79,913	675,244	(78,012)	(16,028)	(94,040)
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	147,382	804	28,932	3,179	32,915	26,171	26,174	74,562	126,907	(6,859)	(15,909)	(22,768)
3330	TORRANCE COUNTY	3,574,950	19,495	701,788	135,507	856,790	634,815	634,887	72,219	1,341,921	(166,382)	8,621	(157,761)
2080	TOWN OF BERNALILLO	4,551,616	24,821	893,515	459,419	1,377,755	808,245	808,336	-	1,616,581	(211,837)	121,913	(89,924)
4290	TOWN OF EDGEWOOD	1,429,308	7,794	280,583	218,318	506,695	253,807	253,835	12,829	520,471	(66,521)	65,317	(1,204)
2270	TOWN OF ELIDA	107,072	584	21,019	13,057	34,660	19,013	19,015	29,506	67,534	(4,983)	(1,552)	(6,535)
2300	TOWN OF ESTANCIA	416,532	2,271	81,768	9,408	93,447	73,965	73,973	100,337	248,275	(19,386)	(29,094)	(48,480)
2720	TOWN OF SILVER CITY	5,574,890	30,401	1,094,391	37,035	1,161,827	989,951	990,062	477,112	2,457,125	(259,461)	(84,331)	(343,792)
2750	TOWN OF SPRINGER	408,134	2,226	80,120	18,388	100,734	72,474	72,482	25,686	170,642	(18,995)	(3,880)	(22,875)
2770	TOWN OF TAOS	4,641,893	25,313	911,237	98,144	1,034,694	824,276	824,368	809,940	2,458,594	(216,038)	(146,187)	(362,225)
32106	TOWN OF TATUM	499,250	2,723	98,006	193,953	294,682	88,653	88,663	103,059	280,375	(23,236)	40,309	17,073
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	574,411	3,132	112,761	23,308	139,201	102,000	102,011	56,488	260,499	(28,734)	(5,160)	(31,894)
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	7,717,593	42,086	1,515,019	209,771	1,766,876	1,370,438	1,370,692	498,594	3,238,624	(359,184)	(105,913)	(465,097)
10033	TUCUMCARI PUBLIC SCHOOLS	5,430,448	29,613	1,066,036	-	1,095,649	964,302	964,410	204,713	2,133,425	(252,738)	(48,624)	(301,362)
15049	TULAROSA MUNICIPAL SCHOOLS	5,563,133	30,337	1,092,083	-	1,122,420	987,864	987,974	228,847	2,204,685	(258,914)	(69,986)	(328,900)
1315	TURQUOISE TRAIL CHARTER SCHOOL	3,031,192	16,530	595,045	748,139	1,359,714	538,258	538,319	-	1,076,577	(141,075)	188,597	47,522
3340	UNION COUNTY	1,337,352	7,293	262,532	25,074	294,899	237,478	237,505	206,423	681,406	(62,242)	(39,109)	(101,351)
3350	VALENCIA COUNTY	8,669,065	47,274	1,701,800	72,747	1,821,821	1,539,394	1,539,567	930,511	4,009,472	(403,467)	(220,512)	(623,979)
24073	VAUGHN MUNICIPAL SCHOOLS	941,395	5,134	184,803	39,331	229,268	167,167	167,185	49,468	383,820	(43,813)	(7,887)	(51,700)
2100	VILLAGE OF BOSQUE FARMS	1,246,236	6,796	244,645	62,639	314,080	221,298	221,323	46,616	489,237	(58,001)	4,230	(53,771)
2130	VILLAGE OF CHAMA	385,404	2,100	75,586	40,210	117,896	68,373	68,380	76,644	213,397	(17,920)	(3,871)	(21,791)
32099	VILLAGE OF FT SUMNER	389,659	2,125	76,493	-	78,618	68,193	69,201	112,516	250,910	(18,135)	(25,743)	(43,878)
32100	VILLAGE OF HATCH	829,284	4,522	162,794	79,463	246,779	147,259	147,275	80,394	374,928	(38,596)	12,054	(26,542)
32101	VILLAGE OF JEMEZ SPRINGS	278,807	1,520	54,732	19,777	76,029	49,509	49,514	20,390	119,413	(12,976)	(1,707)	(14,683)
32102	VILLAGE OF LOGAN	507,228	2,766	99,573	28,252	130,591	90,070	90,080	56,887	237,037	(23,607)	(10,371)	(33,978)
2880	VILLAGE OF MELROSE	150,321	820	29,509	14,550	44,879	28,693	28,696	19,219	72,608	(6,996)	132	(6,864)
2490	VILLAGE OF MILAN	1,172,335	6,393	230,138	67,881	304,412	208,175	208,199	194,571	610,945	(54,562)	(19,463)	(74,025)
2530	VILLAGE OF PECOS	299,802	1,635	58,853	48,381	108,869	53,237	53,243	41,453	147,933	(13,953)	3,687	(10,266)
2560	VILLAGE OF QUESTA	472,797	2,578	92,813	55,091	150,482	83,956	83,966	72,450	240,372	(22,004)	(5,150)	(27,154)
2610	VILLAGE OF RESERVE	141,503	772	27,778	14,032	42,582	25,127	25,130	17,532	67,789	(6,586)	849	(5,737)
2800	VILLAGE OF TIJERAS	351,868	1,919	69,074	114,576	185,569	62,482	62,489	9,888	134,859	(16,376)	26,779	10,403
20317	VISTA GRANDE CHARTER HIGH SCHOOL	767,140	4,183	150,595	140,277	295,055	136,224	136,239	5,819	278,282	(35,703)	27,072	(8,631)
30090	WAGON MOUND PUBLIC SCHOOLS	1,187,451	6,475	233,105	86,990	326,570	210,860	210,883	91,113	512,856	(55,265)	(7,034)	(62,299)
29330	WALATOWA CHARTER HIGH SCHOOL	530,322	2,892	104,106	43,408	150,406	94,171	94,182	8,125	196,478	(24,682)	12,555	(12,127)
12038	WEST LAS VEGAS PUBLIC SCHOOLS	9,784,715	53,358	1,920,810	769,251	2,743,419	1,737,503	1,737,698	-	3,475,201	(455,390)	184,172	(271,218)
8099	WESTERN NEW MEXICO UNIVERSITY	16,180,912	88,238	3,176,429	-	3,264,667	2,873,297	2,873,619	1,779,377	7,526,293	(753,075)	(511,713)	(1,264,788)
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	323,736	1,765	63,552	33,193	98,510	57,487	57,493	10,263	125,243	(15,067)	7,255	(7,812)
13142	ZUNI PUBLIC SCHOOLS	10,049,247	54,800	1,972,739	278,620	2,306,159	1,784,477	1,784,677	231,734	3,800,888	(467,702)	(18,389)	(486,091)
2403	STUDENT ATHLETE HEADQUARTERS ACADEMY *	-	-	-	200,255	200,255	-	-	267,334	267,334	-	179	179
16358	NEW MEXICO VIRTUAL ACADEMY *	-	-	-	3,968	3,968	-	-	688,642	688,642	-	(187,729)	(187,729)
2357	LA RESOLANA LEADERSHIP ACADEMY *	-	-	-	-	-	-	-	356,197	356,197	-	(101,126)	(101,126)
16357	CARINOS CHARTER SCHOOL *	-	-	-	-	-	-	-	589,737	589,737	-	(177,304)	(177,304)
7339	ANTHONY CHARTER SCHOOL *	-	-	-	-	-	-	-	451,741	451,741	-	(126,242)	(126,242)
2344	ACADEMY OF TRADES AND TECHNOLOGY *	-	-	-	-	-	-	-	732,265	732,265	-	(207,195)	(207,195)
2418	SAGE MONTESSORI CHARTER SCHOOL **	-	-	-	-	-	-	-	343,900	343,900	-	(126,433)	(126,433)
2345	SOUTHWEST INTERMEDIATE LEARNING CENTER **	-	-	-	-	-	-	-	295,488	295,488	-	(108,636)	(108,636)
13430	UPLIFT COMMUNITY SCHOOL **	-	-	-	-	-	-	-	513,202	513,202	-	(188,678)	(188,678)
		\$ 4,198,908,018	\$ 22,897,448	\$ 824,275,701	\$ 178,817,992	\$ 1,025,991,141	\$ 745,613,637	\$ 745,697,332	\$ 178,817,992	\$ 1,670,128,961	\$ (195,421,290)	\$ -	\$ (195,421,290)

* Zero Share in 2019
** Zero Share in 2018

New Mexico Retiree Health Care Authority

Notes to the Schedules

Note 1 – Retiree Health Care Act Plan

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

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

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

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

New Mexico Retiree Health Care Authority

Notes to the Schedules

Note 1 – Retiree Health Care Act Plan (continued)

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

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

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

The Authority has 300 participating employers and 154,177 current members, including active employees, terminated eligible members, retirees, and surviving spouses. As of June 30, 2020, membership in the plan consists of the following:

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

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

New Mexico Retiree Health Care Authority

Notes to the Schedules

Note 1 – Retiree Health Care Act Plan (continued)

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

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

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

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

Note 2 – Basis of Accounting and Measurement Focus

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

Note 3 – Allocation Methodology

Participating employers are required to recognize their proportionate share of the collective net OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources and collective OPEB expense. The employer allocation percentages presented in the Schedule of Employer Allocations and applied to amounts presented in the Schedule of OPEB Amounts by Employer are based on the ratio of each employer's contribution to the Authority's total employer contributions during the measurement period from July 1, 2019 through June 30, 2020.

New Mexico Retiree Health Care Authority

Notes to the Schedules

Note 4 – Net OPEB Liability

The actuarial measurement of the net OPEB liability and other OPEB amounts was performed by the Authority's independent actuary as of June 30, 2020. 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, 2020 are as follows:

	<u>June 30, 2020</u>
Total OPEB liability	\$ 5,028,579,923
Plan fiduciary net position	<u>829,671,905</u>
Net OPEB liability	<u>\$ 4,198,908,018</u>

Plan fiduciary net position as a percentage of the total OPEB liability (funded status)	16.50%
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Actuarial Valuation

The total OPEB liability as of June 30, 2020 was determined by an actuarial valuation as of June 30, 2019. The mortality, retirement, disability, turnover, and salary increase assumptions for PERA members are based on the PERA actuarial valuation as of June 30, 2018 and for ERB members are based on the ERB actuarial valuation as of June 30, 2018. The following actuarial assumptions were applied to the actuary's measurement:

Valuation date	June 30, 2019
Actuarial cost method	Entry age normal, level percent of pay, calculated on individual employee basis
Asset valuation method	Market value of assets
Actuarial assumptions:	
Inflation	2.50% for ERB members; 2.50% for PERA members
Projected payroll increases	3.25% to 13.50%, based on years of service, including inflation
Investment rate of return	7.25%, net of OPEB plan investment expense and margin for adverse deviation including inflation
Health care cost trend rate	8% graded down to 4.5% over 14 years for Non-Medicare medical plan costs and 7.5% graded down to 4.5% over 12 years for Medicare medical plan costs
Mortality	ERB members: RP-2000 Combined Healthy Mortality Table with White Collar Adjustment (males) and GRS Southwest Region Teacher Mortality Table (females) PERA members: RP-2014 Combined Healthy Mortality

New Mexico Retiree Health Care Authority

Notes to the Schedules

Note 4 – Net OPEB Liability (continued)

Rate of Return

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

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

Asset Class	Target Allocation	Long-Term Rate of Return
U.S. core fixed income	20%	2.1%
U.S. equity - large cap	20%	7.1%
Non U.S. - emerging markets	15%	10.2%
Non U.S. - developed equities	12%	7.8%
Private equity	10%	11.8%
Credit and structured finance	10%	5.3%
Real estate	5%	4.9%
Absolute return	5%	4.1%
U.S. equity - small/mid cap	3%	7.1%

Discount Rate

The discount rate used to measure the total OPEB liability is 2.86% as of June 30, 2020. 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 Authority'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, 2040. The 7.25% discount rate, which includes the assumed inflation rate of 2.50%, was used to calculate the net OPEB liability through 2040. Beyond 2040, the index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher (2.21%) was applied. Thus, 2.86% is the blended discount rate.

New Mexico Retiree Health Care Authority

Notes to the Schedules

Note 4 – Net OPEB Liability (continued)

Sensitivity of the Net OPEB Liability

The following presents the net OPEB liability, calculated using the discount rate of 2.86% as of June 30, 2020, 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 (1.86%)	Current Discount (2.86%)	1% Increase (3.86%)
\$ 5,219,259,908	\$ 4,198,908,018	\$ 3,410,281,542

The following presents the Net OPEB liability, calculated using the current health trend rates as of June 30, 2020, as well as what the Fund's Net OPEB Liability would be if it were calculated using a health cost trend rate that is 1-percentage-point lower or 1-percentage-point higher than the health cost trend rates used:

1% Decrease	Current Trend Rates	1% Increase
\$ 3,446,518,222	\$ 4,198,908,018	\$ 4,769,615,641

Note 5 – Financial Information

OPEB Expense (Income)

The components of allocable OPEB expense (income) for the measurement year ended June 30, 2020 are as follows:

Service cost	\$ 123,904,973
Interest on the total OPEB liability	169,239,236
Current period benefit changes	6,623,960
Expensed portion of current-period difference between expected and actual experience in the total OPEB liability	(25,173,113)
Expensed portion of current-period changes of assumptions or other inputs	165,517,209
Actual member contributions	(48,251,919)
Projected earnings on plan investments	(57,114,921)
Expensed portion of current-period differences between actual and projected earnings on plan investments	9,255,608
Administrative expense and other changes in fiduciary net position	(26,913,954)
Recognition of beginning of year deferred inflows of resources as OPEB income	<u>(512,508,369)</u>
Net OPEB income	<u>\$ (195,421,290)</u>

New Mexico Retiree Health Care Authority

Notes to the Schedules

Note 5 – Financial Information (continued)

Deferred Outflows of Resources

The following presents a summary of changes in the deferred outflows of resources for the measurement year ended June 30, 2020:

<u>Deferred Outflows of Resources</u>	<u>Year of Deferral</u>	<u>Remaining Amortization Period</u>	<u>Beginning Balance</u>	<u>Current Year Changes</u>	<u>Amortization</u>	<u>Ending Balance</u>
Changes of assumptions or other inputs	2020	5.98	\$ -	\$ 989,792,910	\$ (165,517,209)	\$ 824,275,701
Differences between actual and projected earnings on plan investments	2017	2	(32,595,617)	-	16,297,808	(16,297,809)
	2018	3	(4,029,315)	-	1,343,105	(2,686,210)
	2019	4	6,478,715	-	(1,619,679)	4,859,036
	2020	5	-	46,278,039	(9,255,608)	37,022,431
Total deferred outflows of resources			<u>\$ (30,146,217)</u>	<u>\$ 1,036,070,949</u>	<u>\$ (158,751,583)</u>	<u>\$ 847,173,149</u>

Deferred Inflows of Resources

The following presents a summary of changes in the deferred inflows of resources for the measurement year ended June 30, 2020:

<u>Deferred Inflows of Resources</u>	<u>Year of Deferral</u>	<u>Remaining Amortization Period</u>	<u>Beginning Balance</u>	<u>Current Year Changes</u>	<u>Amortization</u>	<u>Ending Balance</u>
Difference between expected and actual experience in the total OPEB liability	2017	2.76	\$ 100,833,687	\$ -	\$ (36,533,944)	\$ 64,299,743
	2018	3.72	94,641,546	-	(25,441,276)	69,200,270
	2019	4.64	620,474,468	-	(133,722,946)	486,751,522
	2020	5.98	-	150,535,215	(25,173,113)	125,362,102
Changes of assumptions or other inputs	2017	2.76	459,403,916	-	(166,450,695)	292,953,221
	2018	3.72	146,564,792	-	(39,399,137)	107,165,655
	2019	4.64	440,517,593	-	(94,939,137)	345,578,456
Total deferred inflows of resources			<u>\$ 1,862,436,002</u>	<u>\$ 150,535,215</u>	<u>\$ (521,660,248)</u>	<u>\$ 1,491,310,969</u>

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

2021	\$ (362,908,665)
2022	(297,894,543)
2023	(124,127,797)
2024	3,255,971
2025	<u>137,537,214</u>
Total	<u>\$ (644,137,820)</u>

New Mexico Retiree Health Care Authority

Notes to the Schedules

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 year ended June 30, 2020. Additional financial information is available at www.nmrhca.state.nm.us or by contacting New Mexico Retiree Health Care Authority at 6300 Jefferson Street NE, Suite 150, Albuquerque, NM 87109.

Supplementary Information

New Mexico Retiree Health Care Authority
Schedule of Deferred OPEB Amortization by Employer
As of and for the Year Ended June 30, 2020

Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year Ending 2021	Fiscal Year Ending 2022	Fiscal Year Ending 2023	Fiscal Year Ending 2024	Fiscal Year Ending 2025
		(15)	(16)	(17)	(18)	(19)
1341	STATE OF NEW MEXICO	\$ (87,894,639)	\$ (72,273,169)	\$ (30,542,799)	\$ (336,020)	\$ 31,351,345
2308	21ST CENTURY PUBLIC ACADEMY	(81,954)	(62,333)	(8,145)	20,634	36,125
2340	ABQ CHARTER ACADEMY	(158,019)	(132,397)	(64,677)	(13,920)	43,687
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	(136,750)	(108,534)	(28,762)	28,610	70,463
2390	ACE LEADERSHIP	(210,898)	(191,322)	(133,012)	(59,794)	15,746
15046	ALAMOGORDO PUBLIC SCHOOLS	(2,311,615)	(1,851,380)	(592,990)	388,361	1,343,555
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	(3,286,569)	(2,820,119)	(1,544,354)	(498,779)	574,260
2435	ALBUQUERQUE COLLEGIATE	55,565	61,832	78,583	66,521	35,727
4560	ALBUQUERQUE HOUSING AUTHORITY	(311,405)	(273,768)	(158,851)	(36,402)	62,791
2341	ALBUQUERQUE INSTITUTE FOR MATHEMATICS AND SCIENCE	(169,603)	(144,404)	(68,882)	(2,203)	43,465
4580	ALBUQUERQUE METROPOLITAN ARROYO FLOOD CONTROL AUTHORITY	193,421	213,881	268,565	191,507	25,863
2003	ALBUQUERQUE PUBLIC SCHOOLS	(39,391,471)	(31,877,959)	(11,247,333)	4,372,802	18,918,306
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	(1,495)	39,054	140,215	159,581	167,833
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	(173,332)	(154,829)	(95,569)	(16,086)	53,871
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	(83,215)	(68,782)	(29,361)	(4,360)	16,057
8347	ALDO LEOPOLD CHARTER SCHOOL	(112,500)	(94,095)	(48,497)	(22,164)	15,456
2356	ALICE KING COMMUNITY SCHOOL	(108,616)	(71,662)	26,454	67,283	90,210
7335	ALMA D' ARTE CHARTER HIGH	(77,069)	(62,226)	(25,632)	(6,176)	21,637
575	ALTURA PREP	69,294	76,991	97,565	79,465	35,976
2303	AMY BIEHL CHARTER SCHOOL	(231,979)	(202,066)	(121,380)	(45,969)	42,747
20316	ANANSI CHARTER SCHOOL	(71,957)	(58,128)	(21,795)	3,446	31,527
23121	ANIMAS PUBLIC SCHOOLS	(151,410)	(131,678)	(77,033)	(25,052)	30,887
3004	ARTESIA PUBLIC SCHOOLS	(1,800,380)	(1,486,596)	(663,231)	(73,182)	602,124
16050	AZTEC MUNICIPAL SCHOOLS	(1,357,168)	(1,142,856)	(535,714)	(4,833)	477,614
14043	BELEN CONSOLIDATED SCHOOLS	(1,845,562)	(1,535,763)	(583,459)	88,336	282,840
3010	BERNALILLO COUNTY	(10,406,216)	(8,538,237)	(3,582,241)	(252,731)	3,200,820
29086	BERNALILLO PUBLIC SCHOOLS	(1,664,856)	(1,369,224)	(523,898)	155,194	689,783
16051	BLOOMFIELD MUNICIPAL SCHOOLS	(1,248,458)	(1,002,568)	(354,462)	100,993	601,974
26077	CAPITAN MUNICIPAL SCHOOLS	(225,758)	(178,571)	(59,802)	12,521	107,650
3005	CARLSBAD MUNICIPAL SCHOOLS	(3,550,897)	(3,001,119)	(1,550,786)	(500,744)	683,561
26078	CARRIZO MUNICIPAL SCHOOLS	(97,511)	(76,609)	(23,577)	12,683	60,124
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	(3,623,856)	(3,048,793)	(1,437,610)	(131,862)	1,038,646
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	(6,495,216)	(5,395,249)	(2,718,720)	(504,334)	3,061,957
2150	CENTRAL REGION EDUCATION COOPERATIVE	(174,312)	(136,883)	(43,025)	12,526	86,333
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	(56,596)	(40,167)	3,552	25,580	42,161
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	(291,592)	(245,243)	(112,895)	8,462	119,341
3030	CHAVES COUNTY	(952,431)	(807,073)	(408,655)	(84,038)	242,960
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	25,240	58,424	125,112	85,696	69,191
3040	CIBOLA COUNTY	(706,047)	(656,220)	(437,157)	(88,528)	68,720
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	(179,258)	(149,176)	(60,796)	9,304	54,973
9027	CIMARRON MUNICIPAL SCHOOLS	(212,517)	(171,421)	(80,181)	(50,983)	28,875
2010	CITY OF ALAMOGORDO	(1,106,809)	(937,031)	(517,650)	(246,164)	157,118
2020	CITY OF ALBUQUERQUE	(27,239,098)	(22,774,676)	(10,568,802)	(1,141,067)	8,067,078
2040	CITY OF AZTEC	(374,224)	(316,179)	(155,973)	(36,173)	72,387
2060	CITY OF BELEN	(351,331)	(301,647)	(165,668)	(62,224)	38,038
2090	CITY OF BLOOMFIELD	(624,309)	(573,988)	(370,705)	(63,129)	98,038
2110	CITY OF CARLSBAD	(2,205,675)	(1,796,490)	(724,130)	(21,627)	746,893
2180	CITY OF CLOVIS	(1,208,492)	(1,024,125)	(552,464)	(220,349)	208,850
2210	CITY OF DEMING	(653,866)	(565,628)	(317,892)	(99,668)	110,338
2290	CITY OF ESPANOLA	(504,045)	(419,227)	(206,394)	(50,354)	170,342
2310	CITY OF FARMINGTON	(4,413,138)	(3,783,971)	(1,907,626)	(489,141)	271,953
2330	CITY OF GALLUP	(1,455,965)	(1,236,646)	(812,574)	(525,604)	415,666
2380	CITY OF JAL	8,564	34,231	99,675	114,705	118,173
2400	CITY OF LAS CRUCES	(5,851,539)	(4,814,394)	(1,946,288)	(156,538)	1,137,133
2410	CITY OF LAS VEGAS	(979,636)	(855,075)	(517,115)	(128,641)	360,367
2500	CITY OF MORIARTY	(111,187)	(93,048)	(58,839)	(42,455)	26,426
2550	CITY OF PORTALES	(545,444)	(467,635)	(262,313)	(93,285)	110,073
2570	CITY OF RATON	(361,539)	(311,706)	(172,769)	(50,152)	71,590
2620	CITY OF RIO RANCHO	(2,935,126)	(2,464,358)	(1,106,177)	105,806	1,133,328
2630	CITY OF ROSWELL	(1,863,597)	(1,496,372)	(582,536)	(91,242)	574,985
2690	CITY OF SANTA FE	(6,175,014)	(5,209,255)	(2,823,816)	(1,174,574)	1,298,400
2710	CITY OF SANTA ROSA	(166,112)	(148,155)	(102,773)	(63,313)	(5,771)
2730	CITY OF SOCORRO	(483,823)	(420,258)	(246,036)	(88,496)	82,716
2950	CITY OF SUNLAND PARK	(200,850)	(147,623)	(47,598)	(59,812)	37,620
2760	CITY OF T OR C	(303,797)	(254,816)	(127,278)	(21,897)	111,279
2780	CITY OF TEXICO	(27,707)	(23,201)	(11,320)	(5,183)	276
2810	CITY OF TUCUMCARI	(304,426)	(256,803)	(169,031)	(127,870)	59,262
18056	CLAYTON MUNICIPAL SCHOOLS	(102,476)	(53,397)	30,367	24,213	159,282
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	(166,890)	(130,183)	(35,209)	40,394	135,889
5012	CLOVIS MUNICIPAL SCHOOLS	(3,261,565)	(2,622,145)	(994,089)	114,612	1,545,233
8024	COBRE CONSOLIDATED SCHOOLS	(471,299)	(327,605)	27,510	99,203	158,234

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		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		Ending 2021	Ending 2022	Ending 2023	Ending 2024	Ending 2025
		(15)	(16)	(17)	(18)	(19)
3050	COLFAX COUNTY	\$ (230,219)	\$ (184,930)	\$ (57,864)	\$ 20,710	\$ 69,217
2421	CORAL COMMUNITY CHARTER SCHOOL	(123,951)	(107,795)	(58,542)	(10,012)	25,764
26079	CORONA PUBLIC SCHOOLS	(103,700)	(89,144)	(51,273)	(16,958)	28,186
2363	CORRALES INTERNATIONAL SCHOOL	(107,761)	(89,024)	(37,909)	627	37,870
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	(270,583)	(225,743)	(101,213)	4,451	107,061
25319	COTTONWOOD VALLEY CHARTER SCHOOL	(62,670)	(48,939)	(14,094)	7,314	34,264
29087	CUBA INDEPENDENT SCHOOLS	(238,459)	(147,192)	97,560	248,935	381,067
3060	CURRY COUNTY	(530,625)	(445,560)	(228,389)	(52,038)	187,277
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	(110,457)	(98,858)	(64,537)	(31,870)	(4,833)
19059	DEMING PUBLIC SCHOOLS	(2,180,643)	(1,719,329)	(428,673)	540,378	1,338,013
18057	DES MOINES MUNICIPAL SCHOOLS	(91,842)	(75,381)	(34,408)	(8,528)	28,091
4008	DEXTER CONSOLIDATED SCHOOLS	(625,585)	(551,716)	(324,110)	(75,840)	123,536
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	(157,844)	(134,901)	(60,291)	18,035	63,686
11117	DORA CONSOLIDATED SCHOOLS	(163,353)	(135,819)	(60,706)	(393)	60,772
16359	DREAM DINE' CHARTER SCHOOL	(14,852)	(11,061)	(4,661)	(3,405)	10,460
17115	DULCE INDEPENDENT SCHOOLS	(375,073)	(288,650)	(68,666)	51,807	193,518
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	1,961	6,733	14,203	10,422	20,868
2304	EAST MOUNTAIN HIGH SCHOOL	(157,594)	(128,181)	(48,968)	8,418	65,925
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	(3,026,239)	(2,601,761)	(1,515,086)	(442,249)	1,078,231
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	(1,012,274)	(876,271)	(513,504)	(226,285)	98,711
3100	EDDY COUNTY	(1,415,323)	(1,145,502)	(442,933)	(12,145)	458,462
2323	EL CAMINO REAL ACADEMY	(133,949)	(105,941)	(28,549)	36,577	100,234
11034	ELIDA MUNICIPAL SCHOOLS	(60,837)	(40,196)	21,865	56,381	56,711
17054	ESPANOLA PUBLIC SCHOOLS	(584,545)	(270,358)	252,815	67,019	736,950
22065	ESTANCIA MUNICIPAL SCHOOLS	(336,478)	(270,144)	(91,409)	45,066	186,106
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	(62,625)	(29,052)	59,920	90,804	100,985
6016	EUNICE PUBLIC SCHOOLS	(296,145)	(226,586)	(37,078)	95,426	214,556
2432	EXPLORE ACADEMY	9,454	45,043	136,266	151,978	145,809
16052	FARMINGTON MUNICIPAL SCHOOLS	(4,086,646)	(3,194,328)	(750,641)	1,107,739	2,858,053
11118	FLOYD MUNICIPAL SCHOOLS	(147,280)	(122,184)	(56,690)	(14,133)	33,563
27083	FT SUMNER MUNICIPAL SCHOOLS	(178,661)	(142,000)	(43,578)	30,530	107,684
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	(6,562,701)	(5,394,683)	(2,072,079)	700,465	3,043,842
4140	GALLUP HOUSING AUTHORITY	(44,872)	(37,505)	(15,206)	5,951	21,050
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	(5,553,186)	(4,452,504)	(1,612,035)	149,705	2,187,452
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	(120,196)	(105,275)	(60,464)	(11,884)	30,809
2362	GORDON BERNELL CHARTER SCHOOL	(112,320)	(84,266)	(23,419)	(7,697)	45,376
5013	GRADY MUNICIPAL SCHOOLS	(102,964)	(84,494)	(34,993)	2,285	41,682
3110	GRANT COUNTY	(708,977)	(613,010)	(340,308)	(90,671)	144,194
14044	GRANTS-CIBOLA COUNTY SCHOOLS	(1,724,669)	(1,412,529)	(553,588)	142,640	821,732
4009	HAGERMAN MUNICIPAL SCHOOLS	(283,301)	(240,853)	(132,028)	(46,131)	68,002
7022	HATCH VALLEY MUNICIPAL SCHOOLS	(572,003)	(462,051)	(162,541)	61,027	275,943
2430	HEALTH LEADERSHIP HIGH SCHOOL	(117,072)	(99,622)	(57,501)	(37,345)	(4,740)
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	(626,337)	(615,954)	(474,048)	(137,775)	(74,555)
6017	HOBBS MUNICIPAL SCHOOLS	(4,467,506)	(3,700,944)	(1,403,594)	622,447	1,993,779
26080	HONDO VALLEY PUBLIC SCHOOLS	(108,554)	(87,457)	(32,758)	3,152	44,796
2327	HORIZON ACADEMY WEST	(137,194)	(106,286)	(27,242)	23,305	85,244
10119	HOUSE MUNICIPAL SCHOOLS	(137,232)	(122,000)	(71,235)	(15,552)	16,236
573	HOZHO ACADEMY	159,517	178,469	229,122	219,277	172,212
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	(122,480)	(97,976)	(48,062)	(22,534)	59,161
7420	J. PAUL TAYLOR ACADEMY	(29,724)	(15,460)	10,873	4,554	27,062
6018	JAL PUBLIC SCHOOLS	(221,061)	(176,116)	(62,799)	8,805	103,327
3321	JEFFERSON MONTESSORI ACADEMY	(105,030)	(86,118)	(26,990)	25,380	52,213
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	(210,499)	(180,560)	(85,207)	26,464	111,470
29088	JEMEZ VALLEY PUBLIC SCHOOLS	(238,193)	(203,001)	(111,174)	(48,208)	25,049
7337	LA ACADEMIA DE DOLORES HUERTA	(110,925)	(100,367)	(70,240)	(36,272)	878
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	(265,773)	(238,006)	(169,644)	(129,876)	(69,169)
2343	LA PROMESA EARLY LEARNING CENTER	(207,101)	(178,619)	(84,027)	4,830	38,459
17425	LA TIERRA MONTESSORI SCHOOL	(67,699)	(61,594)	(43,589)	(20,474)	4,416
4010	LAKE ARTHUR SCHOOLS	(73,227)	(57,344)	(13,286)	18,056	43,700
7023	LAS CRUCES SCHOOL DISTRICT #2	(10,554,428)	(8,530,051)	(3,197,300)	461,439	4,448,426
7338	LAS MONTANAS CHARTER HIGH SCHOOL	(34,955)	(16,849)	22,370	22,339	38,559
12037	LAS VEGAS CITY SCHOOLS	(559,570)	(427,130)	(178,099)	(111,222)	299,280
3150	LEA COUNTY	(1,078,888)	(831,028)	(179,455)	109,266	324,992
3160	LINCOLN COUNTY	(387,313)	(325,289)	(159,951)	(51,456)	56,991
17334	LINDRITH AREA HERITAGE SCHOOL	(22,218)	(20,865)	(17,878)	(14,987)	(8,669)
10120	LOGAN MUNICIPAL SCHOOLS	(183,965)	(153,597)	(76,352)	(20,645)	53,471
23070	LORDSBURG MUNICIPAL SCHOOLS	(220,755)	(169,485)	(35,421)	45,141	128,828
3170	LOS ALAMOS COUNTY	(4,102,587)	(3,512,389)	(2,021,393)	(863,033)	764,606
32093	LOS ALAMOS PUBLIC SCHOOLS	(1,806,202)	(1,419,166)	(406,934)	204,946	845,029
14045	LOS LUNAS CONSOLIDATED SCHOOLS	(3,052,987)	(2,372,498)	(607,143)	472,114	1,665,607
2322	LOS PUENTES CHARTER SCHOOL	(119,149)	(102,961)	(56,699)	(21,679)	4,542

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		Fiscal Year Ending 2021	Fiscal Year Ending 2022	Fiscal Year Ending 2023	Fiscal Year Ending 2024	Fiscal Year Ending 2025
		(15)	(16)	(17)	(18)	(19)
3006	LOVING MUNICIPAL SCHOOLS	\$ (328,005)	\$ (276,053)	\$ (115,712)	\$ 56,384	\$ 188,841
6019	LOVINGTON MUNICIPAL SCHOOLS	(1,485,572)	(1,194,413)	(398,109)	200,425	765,819
12128	LUNA COMMUNITY COLLEGE	(481,145)	(399,585)	(178,787)	(41,987)	74,757
3180	LUNA COUNTY	(793,078)	(673,329)	(347,388)	(67,280)	234,393
25075	MAGDALENA MUNICIPAL SCHOOLS	(301,030)	(255,943)	(111,470)	17,254	73,080
9028	MAXWELL MUNICIPAL SCHOOLS	(111,700)	(91,988)	(37,970)	4,330	45,407
17424	MCCURDY CHARTER SCHOOL	(179,821)	(146,995)	(48,474)	40,813	103,018
3200	MCKINLEY COUNTY	(1,194,325)	(1,058,673)	(625,523)	(161,086)	152,331
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	(101,726)	(78,185)	(16,735)	12,021	36,760
5014	MELROSE MUNICIPAL SCHOOLS	(130,181)	(103,993)	(36,777)	7,983	62,975
17127	MESA VISTA SCHOOLS	(303,411)	(273,271)	(193,583)	(46,031)	175,262
10141	MESALANDS COMMUNITY COLLEGE	(292,985)	(250,563)	(138,081)	(55,734)	35,717
4570	MID-REGION COUNCIL OF GOVERNMENTS	855,883	946,812	1,189,842	859,043	143,045
13369	MIDDLE COLLEGE HIGH SCHOOL	(35,587)	(25,816)	(542)	17,059	38,007
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	34,824	127,242	379,452	453,787	426,421
1306	MONTE DEL SOL CHARTER SCHOOL	(87,936)	(58,563)	10,003	32,325	75,521
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	(122,561)	(97,765)	(29,309)	25,084	76,187
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	(75,670)	(57,447)	(9,149)	18,939	44,779
30089	MORA INDEPENDENT SCHOOLS	(334,888)	(280,042)	(131,302)	(27,667)	69,910
9324	MORENO VALLEY CHARTER HIGH SCHOOL	(27,293)	(19,855)	3,049	21,794	30,461
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	(1,235,272)	(1,036,869)	(491,390)	(21,315)	462,724
16356	MOSAIC ACADEMY CHARTER SCHOOL	(63,964)	(52,067)	(22,474)	(466)	31,731
31091	MOSQUERO MUNICIPAL SCHOOLS	(72,831)	(63,222)	(32,094)	(3,834)	8,126
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	(80,552)	(64,038)	(20,253)	10,737	43,855
22067	MOUNTAINAIR PUBLIC SCHOOLS	(119,313)	(87,001)	(4,804)	65,082	160,673
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	(118,482)	(102,365)	(55,149)	(11,598)	24,251
2354	NATIVE AMERICAN COMMUNITY ACADEMY	(210,790)	(166,424)	(56,694)	3,667	88,638
2148	NEW MEXICO ACTIVITIES ASSOCIATION	(100,977)	(85,218)	(40,755)	(5,984)	22,989
1418	NEW MEXICO CONNECTIONS ACADEMY	(224,668)	(180,784)	(96,849)	(19,421)	206,188
12102	NEW MEXICO HIGHLANDS UNIVERSITY	(2,510,579)	(2,190,774)	(1,254,784)	(372,357)	377,724
2414	NEW MEXICO INTERNATIONAL SCHOOL	9,955	32,886	99,048	137,333	148,568
6124	NEW MEXICO JUNIOR COLLEGE	(1,423,634)	(1,250,885)	(756,216)	(264,176)	218,020
4097	NEW MEXICO MILITARY INSTITUTE	(1,210,154)	(1,016,685)	(509,748)	(156,032)	248,216
1416	NEW MEXICO SCHOOL FOR THE ARTS	(71,963)	(50,482)	2,164	22,286	49,313
1094	NEW MEXICO SCHOOL FOR THE DEAF	(781,422)	(629,666)	(228,961)	48,508	348,473
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	(756,728)	(620,238)	(262,566)	(14,389)	266,360
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	(186,103)	(170,337)	(126,158)	(63,259)	17,196
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	(189,093)	(152,276)	(63,130)	(13,229)	65,853
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	(70,844)	(48,193)	4,561	19,095	48,423
2328	NORTH VALLEY ACADEMY	(249,928)	(217,232)	(94,010)	38,978	65,297
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	(159,529)	(148,776)	(115,134)	(63,998)	(10,070)
32110	NORTHERN NEW MEXICO COLLEGE	(532,483)	(409,040)	(103,510)	85,145	355,136
4215	NORTHERN REGIONAL HOUSING AUTHORITY	(64,258)	(59,577)	(50,252)	(38,098)	(8,189)
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	(104,291)	(83,532)	(35,430)	(14,532)	27,254
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	(9,312)	(2,050)	5,160	(10,967)	6,025
2311	NUESTROS VALORES CHARTER SCHOOL	(44,430)	(24,880)	19,311	40,068	85,200
32118	PECOS CONNECTIONS ACADEMY	147,489	179,892	238,751	192,185	187,877
12039	PECOS INDEPENDENT SCHOOLS	(394,414)	(334,536)	(172,425)	(52,018)	68,860
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	(7,722)	4,559	27,659	20,789	35,408
20060	PENASCO INDEPENDENT SCHOOLS	(91,497)	(49,166)	(35,965)	(142,646)	65,062
1001	POJOAQUE VALLEY SCHOOLS	(718,270)	(573,210)	(287,539)	(182,890)	264,799
11035	PORTALES MUNICIPAL SCHOOLS	(1,118,508)	(868,834)	(186,293)	272,464	661,734
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	(172,526)	(141,754)	(57,931)	9,427	78,055
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	(124,330)	(100,658)	(40,685)	1,028	56,557
20125	QUESTA INDEPENDENT SCHOOLS	(323,613)	(289,578)	(193,493)	(81,019)	47,763
7445	RAICES DEL SABER XINACHTLI COMMUNITY SCHOOL	26,078	29,498	38,638	45,338	51,498
4170	RATON HOUSING AUTHORITY	(25,518)	(20,603)	(4,881)	7,388	10,398
9029	RATON PUBLIC SCHOOLS	(580,371)	(504,376)	(256,028)	74,917	344,977
2580	RATON PUBLIC SERVICE	(70,152)	(58,826)	(30,981)	(16,490)	4,689
20312	RED RIVER VALLEY CHARTER SCHOOL	(34,180)	(26,574)	(3,901)	11,959	18,616
26150	REGION IX EDUCATION COOPERATIVE	(72,256)	(15,895)	107,323	95,651	120,327
5016	REGIONAL EDUCATION COOPERATIVE #6	(40,223)	(33,845)	(22,901)	(21,372)	449
6150	REGIONAL EDUCATION COOPERATIVE VII	37,274	43,229	48,334	26,406	28,081
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	(73,452)	(61,249)	(27,814)	(4,457)	16,223
28085	RESERVE SCHOOL DISTRICT	(122,105)	(100,618)	(45,421)	(5,814)	44,361
3240	RIO ARriba COUNTY	(1,004,736)	(876,119)	(497,661)	(113,695)	228,838
12326	RIO GALLINAS CHARTER SCHOOL	(31,109)	(23,515)	(2,949)	14,064	31,970
29123	RIO RANCHO PUBLIC SCHOOLS	(6,050,032)	(4,558,706)	(897,934)	2,024,676	6,523,741
2318	ROBERT F. KENNEDY CHARTER SCHOOL	(153,614)	(121,347)	(38,976)	17,060	88,204
3250	ROOSEVELT COUNTY	(253,408)	(207,371)	(101,263)	(44,418)	69,370
2313	ROOTS AND WINGS COMMUNITY SCHOOL	(36,765)	(32,520)	(19,210)	(4,070)	7,886
4011	ROSWELL INDEPENDENT SCHOOLS	(3,750,806)	(2,945,346)	(709,002)	786,236	1,916,178

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		Fiscal Year Ending 2021	Fiscal Year Ending 2022	Fiscal Year Ending 2023	Fiscal Year Ending 2024	Fiscal Year Ending 2025
		(15)	(16)	(17)	(18)	(19)
31092	ROY SCHOOLS	\$ (66,544)	\$ (53,833)	\$ (21,494)	\$ 1,267	\$ 31,094
26081	RUIDOSO MUNICIPAL SCHOOLS	(676,287)	(525,650)	(160,260)	44,475	364,116
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	(23,538)	(10,906)	15,557	15,219	30,004
10032	SAN JON MUNICIPAL SCHOOLS	(103,366)	(86,339)	(47,009)	(24,165)	20,873
32107	SAN JUAN COMMUNICATIONS	(224,603)	(202,544)	(149,957)	(96,575)	(2,814)
3260	SAN JUAN COUNTY	(2,874,941)	(2,465,983)	(1,537,091)	(838,858)	578,868
4390	SAN JUAN WATER COMMISSION	(16,838)	(13,126)	(4,400)	492	9,366
3270	SAN MIGUEL COUNTY	(366,256)	(307,366)	(150,294)	(32,606)	95,212
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	(4,926)	6,633	44,554	76,050	82,350
3280	SANDOVAL COUNTY	(1,787,878)	(1,524,747)	(1,013,391)	(695,078)	378,756
4260	SANTA FE CIVIC HOUSING AUTHORITY	(98,580)	(77,106)	(23,958)	2,824	39,539
1003	SANTA FE COMMUNITY COLLEGE	(2,477,703)	(2,169,607)	(1,217,991)	(239,252)	481,535
3290	SANTA FE COUNTY	(3,756,999)	(3,130,815)	(1,582,256)	(670,768)	647,434
1002	SANTA FE PUBLIC SCHOOLS	(6,110,670)	(4,948,517)	(1,748,717)	695,367	2,954,436
24072	SANTA ROSA CONSOLIDATED SCHOOLS	(440,745)	(368,748)	(151,918)	39,980	167,202
14366	SCHOOL OF DREAMS ACADEMY	(184,340)	(147,730)	(49,639)	22,652	97,727
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	(39,604)	(34,195)	(16,743)	1,559	12,705
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	41,886	56,351	89,622	83,421	75,623
3300	SIERRA COUNTY	370,469	412,286	353,938	(8,104)	67,091
8026	SILVER CITY CONSOLIDATED SCHOOLS	(1,474,626)	(1,244,021)	(614,708)	(123,052)	367,253
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	10,497	17,232	27,934	7,697	(4,098)
25076	SOCORRO CONSOLIDATED SCHOOLS	(741,971)	(602,575)	(211,838)	75,893	306,506
2440	SOLARE COLLEGIATE CHARTER	65,869	74,425	97,293	112,101	124,131
2309	SOUTH VALLEY ACADEMY	(222,533)	(168,617)	(39,272)	32,325	149,910
2396	SOUTH VALLEY PREPARATORY SCHOOL	(46,507)	(32,568)	7,164	33,967	50,105
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	(78,396)	(66,967)	(34,404)	(1,936)	30,236
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	(71,709)	(54,422)	(13,336)	(5,204)	8,717
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	(20,181)	(17,938)	(12,269)	(7,422)	(389)
2346	SOUTHWEST PRIMARY LEARNING CENTER	18,097	30,327	45,720	17,005	27,639
21150	SOUTHWEST REGIONAL EDUCATION #10	(53,691)	(25,956)	29,004	16,477	42,852
32098	SOUTHWEST SECONDARY LEARNING CENTER	(85,217)	(70,497)	(40,690)	(32,864)	4,293
4520	SPRINGER HOUSING AUTHORITY	(9,414)	(7,561)	(2,661)	410	3,499
9030	SPRINGER MUNICIPAL SCHOOLS	(120,418)	(101,401)	(52,481)	(12,475)	40,398
20265	TAOS ACADEMY CHARTER SCHOOL	(90,192)	(70,142)	(18,459)	16,796	59,415
20307	TAOS CHARTER SCHOOL	(48,655)	(33,572)	(13,328)	(21,167)	35,191
3320	TAOS COUNTY	(927,867)	(803,248)	(490,216)	(243,725)	112,495
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	(60,756)	(49,098)	(15,409)	1,682	4,381
20435	TAOS INTERNATIONAL SCHOOL	(69,744)	(54,979)	(25,644)	(7,506)	49,749
20062	TAOS MUNICIPAL SCHOOLS	(1,160,412)	(964,603)	(412,085)	35,249	419,453
6020	TATUM MUNICIPAL SCHOOLS	(237,042)	(199,932)	(90,126)	5,706	74,970
2394	TECH LEADERSHIP HIGH SCHOOL	2,854	22,410	49,952	17,666	45,497
5015	TEXICO MUNICIPAL SCHOOLS	(313,364)	(260,234)	(106,876)	22,198	124,175
29408	THE ASK ACADEMY	(127,897)	(94,565)	(9,012)	39,892	95,255
2413	THE GREAT ACADEMY	(112,542)	(101,113)	(58,390)	(2,985)	23,673
1398	THE MASTERS PROGRAM	(59,182)	(41,706)	2,195	25,419	54,390
2366	THE NEW AMERICA SCHOOL	(135,083)	(117,777)	(67,002)	(19,023)	21,379
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	(140,821)	(127,318)	(81,175)	(36,355)	(20,747)
2370	TIERRA ADENTRO OF NEW MEXICO	(144,560)	(119,634)	(42,226)	28,858	70,235
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	(160,901)	(134,947)	(59,208)	9,811	66,351
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	(28,648)	(26,366)	(19,148)	(12,121)	(7,709)
3330	TORRANCE COUNTY	(300,358)	(245,005)	(89,626)	27,292	122,566
2080	TOWN OF BERNALILLO	(271,480)	(201,005)	(18,522)	77,506	174,675
4290	TOWN OF EDGEWOOD	(58,217)	(36,086)	14,293	21,942	44,292
2270	TOWN OF ELIDA	(10,806)	(9,148)	(5,587)	(5,034)	(2,299)
2300	TOWN OF ESTANCIA	(65,095)	(58,645)	(37,621)	(8,963)	15,496
2720	TOWN OF SILVER CITY	(566,165)	(479,846)	(252,948)	(90,758)	94,419
2750	TOWN OF SPRINGER	(39,155)	(32,835)	(15,375)	468	16,989
2770	TOWN OF TAOS	(547,383)	(475,509)	(293,512)	(152,407)	44,921
32106	TOWN OF TATUM	(2,842)	4,890	16,996	(811)	(3,926)
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	(54,806)	(45,912)	(22,007)	(6,533)	7,960
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	(772,939)	(653,443)	(294,930)	19,079	229,485
10033	TUCUMCARI PUBLIC SCHOOLS	(517,974)	(433,891)	(208,806)	(33,859)	156,754
15049	TULAROSA MUNICIPAL SCHOOLS	(550,804)	(464,666)	(220,502)	(13,956)	167,663
1315	TURQUOISE TRAIL CHARTER SCHOOL	(73,385)	(26,453)	91,312	128,840	162,823
3340	UNION COUNTY	(154,695)	(133,989)	(75,837)	(30,532)	8,546
3350	VALENCIA COUNTY	(969,773)	(835,545)	(484,277)	(159,713)	261,657
24073	VAUGHN MUNICIPAL SCHOOLS	(89,251)	(74,675)	(30,623)	7,815	32,182
2100	VILLAGE OF BOSQUE FARMS	(103,481)	(84,185)	(35,362)	(19)	47,890
2130	VILLAGE OF CHAMA	(37,149)	(31,188)	(19,393)	(13,987)	6,216
32099	VILLAGE OF FT SUMNER	(59,421)	(53,388)	(35,739)	(19,089)	(4,655)
32100	VILLAGE OF HATCH	(59,620)	(46,780)	(19,512)	(13,579)	11,342

New Mexico Retiree Health Care Authority
Schedule of Deferred OPEB Amortization by Employer
As of and for the Year Ended June 30, 2020

Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year Ending 2021	Fiscal Year Ending 2022	Fiscal Year Ending 2023	Fiscal Year Ending 2024	Fiscal Year Ending 2025
		(15)	(16)	(17)	(18)	(19)
32101	VILLAGE OF JEMEZ SPRINGS	\$ (25,804)	\$ (21,487)	\$ (8,068)	\$ 3,265	\$ 8,710
32102	VILLAGE OF LOGAN	(54,210)	(46,357)	(21,227)	2,013	13,335
2880	VILLAGE OF MELROSE	(12,860)	(10,533)	(5,809)	(3,284)	4,757
2490	VILLAGE OF MILAN	(120,787)	(102,635)	(55,181)	(28,039)	109
2530	VILLAGE OF PECOS	(22,225)	(17,583)	(4,384)	1,953	3,175
2560	VILLAGE OF QUESTA	(46,014)	(38,693)	(15,590)	2,411	7,996
2610	VILLAGE OF RESERVE	(11,380)	(9,189)	(3,903)	(1,918)	1,183
2800	VILLAGE OF TIJERAS	(3,633)	1,815	12,372	13,735	26,421
20317	VISTA GRANDE CHARTER HIGH SCHOOL	(39,230)	(27,352)	4,996	28,408	49,951
30090	WAGON MOUND PUBLIC SCHOOLS	(109,665)	(91,279)	(42,463)	1,730	55,391
29330	WALATOWA CHARTER HIGH SCHOOL	(33,281)	(25,070)	(5,627)	2,132	15,774
12038	WEST LAS VEGAS PUBLIC SCHOOLS	(661,514)	(510,012)	(114,774)	138,417	416,101
8099	WESTERN NEW MEXICO UNIVERSITY	(1,910,218)	(1,659,679)	(904,898)	(173,112)	386,281
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	(20,725)	(15,713)	(2,533)	3,653	8,585
13142	ZUNI PUBLIC SCHOOLS	(886,938)	(731,340)	(291,608)	60,072	355,085
2403	STUDENT ATHLETE HEADQUARTERS ACADEMY*	179	179	(20,435)	(47,002)	-
16358	NEW MEXICO VIRTUAL ACADEMY*	(187,728)	(187,728)	(188,138)	(121,080)	-
2357	LA RESOLANA LEADERSHIP ACADEMY*	(101,126)	(101,126)	(97,504)	(56,438)	-
16357	CARINOS CHARTER SCHOOL*	(177,304)	(177,304)	(160,368)	(74,759)	-
7339	ANTHONY CHARTER SCHOOL*	(126,242)	(126,242)	(123,875)	(75,379)	-
2344	ACADEMY OF TRADES AND TECHNOLOGY*	(207,195)	(207,195)	(200,521)	(117,353)	-
2418	SAGE MONTESSORI CHARTER SCHOOL **	(126,433)	(126,433)	(91,033)	-	-
2345	SOUTHWEST INTERMEDIATE LEARNING CENTER **	(108,636)	(108,636)	(78,216)	-	-
13430	UPLIFT COMMUNITY SCHOOL **	(188,678)	(188,678)	(135,846)	-	-
		<u>\$ (362,908,655)</u>	<u>\$ (297,894,543)</u>	<u>\$ (124,127,797)</u>	<u>\$ 3,255,971</u>	<u>\$ 137,537,214</u>

* Zero Share in 2019

** Zero Share in 2018

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer - Discount Rate
As of and for the Year Ended June 30, 2020

Employer Code	Employer	1-Percent Decrease (1.86%) (20)	Current Discount Rate (2.86%) (21)	1-Percent Increase (3.86%) (22)
1341	STATE OF NEW MEXICO	\$ 1,254,073,851	\$ 1,008,905,642	\$ 819,415,973
2308	21ST CENTURY PUBLIC ACADEMY	1,575,173	1,267,230	1,029,223
2340	ABQ CHARTER ACADEMY	2,056,910	1,654,790	1,343,992
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	2,265,159	1,822,326	1,480,062
2390	ACE LEADERSHIP	1,571,519	1,264,291	1,026,836
15046	ALAMOGORDO PUBLIC SCHOOLS	36,947,141	29,724,070	24,141,383
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	37,446,102	30,125,485	24,467,406
2435	ALBUQUERQUE COLLEGIATE	503,137	404,775	328,751
4560	ALBUQUERQUE HOUSING AUTHORITY	3,021,430	2,430,748	1,974,212
2341	ALBUQUERQUE INSTITUTE FOR MATHEMATICS AND SCIENCE	2,022,985	1,627,497	1,321,825
4580	ALBUQUERQUE METROPOLITAN ARROYO FLOOD CONTROL AUTHORITY	1,642,501	1,321,396	1,073,216
2003	ALBUQUERQUE PUBLIC SCHOOLS	603,176,299	485,256,882	394,117,371
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	3,255,252	2,618,859	2,126,993
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	1,485,401	1,195,009	970,566
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	1,158,676	932,158	757,083
8347	ALDO LEOPOLD CHARTER SCHOOL	1,477,572	1,188,711	965,451
2356	ALICE KING COMMUNITY SCHOOL	2,966,627	2,386,659	1,938,404
7335	ALMA D' ARTE CHARTER HIGH	1,191,557	958,611	778,567
575	ALTURA PREP	617,960	497,151	403,777
2303	AMY BIEHL CHARTER SCHOOL	2,401,381	1,931,918	1,569,071
20316	ANANSI CHARTER SCHOOL	1,110,137	893,108	725,367
23121	ANIMAS PUBLIC SCHOOLS	1,584,045	1,274,369	1,035,020
3004	ARTESIA PUBLIC SCHOOLS	25,190,236	20,265,610	16,459,383
16050	AZTEC MUNICIPAL SCHOOLS	17,204,768	13,841,280	11,241,652
14043	BELEN CONSOLIDATED SCHOOLS	24,870,295	20,008,217	16,250,333
3010	BERNALILLO COUNTY	149,959,254	120,642,605	97,983,868
29086	BERNALILLO PUBLIC SCHOOLS	23,733,019	19,093,275	15,507,232
16051	BLOOMFIELD MUNICIPAL SCHOOLS	19,739,763	15,880,690	12,898,026
26077	CAPITAN MUNICIPAL SCHOOLS	3,788,139	3,047,567	2,475,182
3005	CARLSBAD MUNICIPAL SCHOOLS	44,135,628	35,507,226	28,838,364
26078	CARRIZO MUNICIPAL SCHOOLS	1,677,992	1,349,949	1,096,406
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	46,165,398	37,140,181	30,164,622
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	88,304,137	71,040,905	57,698,212
2150	CENTRAL REGION EDUCATION COOPERATIVE	3,004,728	2,417,311	1,963,299
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	1,318,907	1,061,064	861,778
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	3,720,810	2,993,402	2,431,190
3030	CHAVES COUNTY	11,669,221	9,387,919	7,624,707
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	2,663,910	2,143,123	1,740,608
3040	CIBOLA COUNTY	4,000,041	3,218,043	2,613,640
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	2,414,952	1,942,835	1,577,937
9027	CIMARRON MUNICIPAL SCHOOLS	3,299,094	2,654,130	2,155,639
2010	CITY OF ALAMOGORDO	13,629,575	10,965,028	8,905,609
2020	CITY OF ALBUQUERQUE	358,398,750	288,332,715	234,178,918
2040	CITY OF AZTEC	4,659,755	3,748,785	3,044,699
2060	CITY OF BELEN	3,988,558	3,208,806	2,606,137
2090	CITY OF BLOOMFIELD	4,039,707	3,249,955	2,639,558
2110	CITY OF CARLSBAD	32,848,978	26,427,087	21,463,630
2180	CITY OF CLOVIS	14,800,777	11,907,263	9,670,876
2210	CITY OF DEMING	7,083,580	5,698,758	4,628,434
2290	CITY OF ESPANOLA	6,809,046	5,477,895	4,449,053
2310	CITY OF FARMINGTON	50,508,866	40,634,512	33,002,659
2330	CITY OF GALLUP	17,606,651	14,164,596	11,504,244
2380	CITY OF JAL	2,060,564	1,657,729	1,346,379
2400	CITY OF LAS CRUCES	83,260,766	66,983,500	54,402,857
2410	CITY OF LAS VEGAS	9,999,580	8,044,688	6,533,758
2500	CITY OF MORIARTY	1,456,174	1,171,495	951,469
2550	CITY OF PORTALES	6,246,410	5,025,253	4,081,425
2570	CITY OF RATON	4,000,563	3,218,463	2,613,981
2620	CITY OF RIO RANCHO	37,792,661	30,404,293	24,693,849
2630	CITY OF ROSWELL	29,480,468	23,717,112	19,262,634
2690	CITY OF SANTA FE	77,530,018	62,373,099	50,658,368
2710	CITY OF SANTA ROSA	1,441,560	1,159,738	941,920
2730	CITY OF SOCORRO	5,102,870	4,105,272	3,334,232
2950	CITY OF SUNLAND PARK	4,273,008	3,437,646	2,791,997
2760	CITY OF T OR C	3,932,190	3,163,457	2,569,306
2780	CITY OF TEXICO	361,695	290,984	236,333
2810	CITY OF TUCUMCARI	3,823,108	3,075,700	2,498,031
18056	CLAYTON MUNICIPAL SCHOOLS	3,940,019	3,169,756	2,574,422

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer - Discount Rate
As of and for the Year Ended June 30, 2020

Employer Code	Employer	1-Percent Decrease	Current Discount	1-Percent Increase
		(1.86%) (20)	Rate (2.86%) (21)	(3.86%) (22)
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	\$ 2,946,794	\$ 2,370,703	\$ 1,925,445
5012	CLOVIS MUNICIPAL SCHOOLS	51,331,943	41,296,680	33,540,460
8024	COBRE CONSOLIDATED SCHOOLS	11,535,608	9,280,427	7,537,404
3050	COLFAX COUNTY	3,635,736	2,924,959	2,375,602
2421	CORAL COMMUNITY CHARTER SCHOOL	1,296,986	1,043,429	847,455
26079	CORONA PUBLIC SCHOOLS	1,168,592	940,136	763,562
2363	CORRALES INTERNATIONAL SCHOOL	1,504,191	1,210,125	982,843
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	3,599,724	2,895,987	2,352,071
25319	COTTONWOOD VALLEY CHARTER SCHOOL	1,102,308	886,809	720,251
29087	CUBA INDEPENDENT SCHOOLS	7,326,797	5,894,427	4,787,353
3060	CURRY COUNTY	6,828,880	5,493,851	4,462,012
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	931,116	749,085	608,394
19059	DEMING PUBLIC SCHOOLS	37,033,781	29,793,772	24,197,994
18057	DES MOINES MUNICIPAL SCHOOLS	1,321,517	1,063,164	863,483
4008	DEXTER CONSOLIDATED SCHOOLS	5,930,123	4,770,799	3,874,762
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	1,841,877	1,481,795	1,203,488
11117	DORA CONSOLIDATED SCHOOLS	2,210,357	1,778,238	1,444,254
16359	DREAM DINE' CHARTER SCHOOL	304,283	244,796	198,819
17115	DULCE INDEPENDENT SCHOOLS	6,937,962	5,581,608	4,533,287
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	383,094	308,200	250,315
2304	EAST MOUNTAIN HIGH SCHOOL	2,361,193	1,899,586	1,542,811
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	34,076,548	27,414,670	22,265,728
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	10,918,170	8,783,696	7,133,968
3100	EDDY COUNTY	21,660,973	17,426,308	14,153,350
2323	EL CAMINO REAL ACADEMY	2,248,457	1,808,890	1,469,149
11034	ELIDA MUNICIPAL SCHOOLS	1,657,115	1,333,153	1,082,764
17054	ESPANOLA PUBLIC SCHOOLS	25,222,595	20,291,643	16,480,527
22065	ESTANCIA MUNICIPAL SCHOOLS	5,325,211	4,284,146	3,479,510
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	2,695,226	2,168,316	1,761,069
6016	EUNICE PUBLIC SCHOOLS	5,584,086	4,492,412	3,648,660
2432	EXPLORE ACADEMY	2,857,023	2,298,482	1,866,788
16052	FARMINGTON MUNICIPAL SCHOOLS	71,634,342	57,630,013	46,806,114
11118	FLOYD MUNICIPAL SCHOOLS	2,014,634	1,620,778	1,316,369
27083	FT SUMNER MUNICIPAL SCHOOLS	2,943,141	2,367,764	1,923,058
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	93,767,136	75,435,902	61,267,754
4140	GALLUP HOUSING AUTHORITY	591,342	475,736	386,385
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	88,361,548	71,087,093	57,735,725
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	1,197,820	963,649	782,660
2362	GORDON BERNELL CHARTER SCHOOL	2,252,111	1,811,829	1,471,536
5013	GRADY MUNICIPAL SCHOOLS	1,482,792	1,192,910	968,861
3110	GRANT COUNTY	7,704,150	6,198,008	5,033,917
14044	GRANTS-CIBOLA COUNTY SCHOOLS	25,058,189	20,159,377	16,373,103
4009	HAGERMAN MUNICIPAL SCHOOLS	3,407,655	2,741,467	2,226,573
7022	HATCH VALLEY MUNICIPAL SCHOOLS	8,826,812	7,101,193	5,767,468
2430	HEALTH LEADERSHIP HIGH SCHOOL	1,400,849	1,126,987	915,320
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	833,516	670,566	544,622
6017	HOBBS MUNICIPAL SCHOOLS	61,538,728	49,508,065	40,209,607
26080	HONDO VALLEY PUBLIC SCHOOLS	1,693,650	1,362,546	1,106,636
2327	HORIZON ACADEMY WEST	2,481,236	1,996,161	1,621,248
10119	HOUSE MUNICIPAL SCHOOLS	1,222,873	983,804	799,029
573	HOZHO ACADEMY	1,521,414	1,223,982	994,097
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	1,967,139	1,582,568	1,285,335
7420	J. PAUL TAYLOR ACADEMY	1,145,106	921,240	748,216
6018	JAL PUBLIC SCHOOLS	3,608,074	2,902,705	2,357,528
3321	JEFFERSON MONTESSORI ACADEMY	1,518,283	1,221,462	992,051
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	2,403,469	1,933,597	1,570,435
29088	JEMEZ VALLEY PUBLIC SCHOOLS	2,825,185	2,272,869	1,845,985
7337	LA ACADEMIA DE DOLORES HUERTA	847,608	681,903	553,830
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	2,229,146	1,793,354	1,456,531
2343	LA PROMESA EARLY LEARNING CENTER	2,286,558	1,839,542	1,494,044
17425	LA TIERRA MONTESSORI SCHOOL	490,089	394,277	320,225
4010	LAKE ARTHUR SCHOOLS	1,275,065	1,025,793	833,132
7023	LAS CRUCES SCHOOL DISTRICT #2	162,514,706	130,743,498	106,187,642
7338	LAS MONTANAS CHARTER HIGH SCHOOL	1,453,564	1,169,396	949,763
12037	LAS VEGAS CITY SCHOOLS	10,632,154	8,553,596	6,947,085
3150	LEA COUNTY	19,897,907	16,007,917	13,001,357
3160	LINCOLN COUNTY	4,979,174	4,005,758	3,253,409
17334	LINDRITH AREA HERITAGE SCHOOL	108,561	87,337	70,934

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer - Discount Rate
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Employer Code	Employer	1-Percent Decrease (1.86%) (20)	Current Discount Rate (2.86%) (21)	1-Percent Increase (3.86%) (22)
10120	LOGAN MUNICIPAL SCHOOLS	\$ 2,437,916	\$ 1,961,310	\$ 1,592,943
23070	LORDBURG MUNICIPAL SCHOOLS	4,115,908	3,311,259	2,689,348
3170	LOS ALAMOS COUNTY	47,380,442	38,117,687	30,958,536
32093	LOS ALAMOS PUBLIC SCHOOLS	31,070,776	24,996,519	20,301,747
14045	LOS LUNAS CONSOLIDATED SCHOOLS	54,628,950	43,949,130	35,694,735
2322	LOS PUENTES CHARTER SCHOOL	1,299,596	1,045,528	849,160
3006	LOVING MUNICIPAL SCHOOLS	4,170,711	3,355,347	2,725,156
6019	LOVINGTON MUNICIPAL SCHOOLS	23,373,934	18,804,390	15,272,605
12128	LUNA COMMUNITY COLLEGE	6,547,562	5,267,530	4,278,198
3180	LUNA COUNTY	9,613,355	7,733,969	6,281,398
25075	MAGDALENA MUNICIPAL SCHOOLS	3,619,557	2,911,943	2,365,030
9028	MAXWELL MUNICIPAL SCHOOLS	1,582,480	1,273,109	1,033,997
17424	MCCURDY CHARTER SCHOOL	2,635,204	2,120,029	1,721,851
3200	MCKINLEY COUNTY	10,889,986	8,761,022	7,115,552
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	1,889,894	1,520,425	1,234,863
5014	MELROSE MUNICIPAL SCHOOLS	2,102,318	1,691,320	1,373,661
17127	MESA VISTA SCHOOLS	2,419,649	1,946,614	1,581,007
10141	MESALANDS COMMUNITY COLLEGE	3,405,567	2,739,787	2,225,209
4570	MID-REGION COUNCIL OF GOVERNMENTS	7,299,657	5,872,593	4,769,620
13369	MIDDLE COLLEGE HIGH SCHOOL	784,455	631,096	512,565
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	7,419,178	5,968,748	4,847,715
1306	MONTE DEL SOL CHARTER SCHOOL	2,358,062	1,897,067	1,540,765
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	1,990,626	1,601,464	1,300,681
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	1,462,959	1,176,954	955,902
30089	MORA INDEPENDENT SCHOOLS	4,402,968	3,542,199	2,876,914
9324	MORENO VALLEY CHARTER HIGH SCHOOL	597,083	480,355	390,136
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	15,927,615	12,813,808	10,407,156
16356	MOSAIC ACADEMY CHARTER SCHOOL	955,125	768,400	624,082
31091	MOSQUERO MUNICIPAL SCHOOLS	771,407	620,599	504,040
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	1,325,692	1,066,523	866,212
22067	MOUNTAINAIR PUBLIC SCHOOLS	2,593,972	2,086,857	1,694,910
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	1,293,855	1,040,909	845,409
2354	NATIVE AMERICAN COMMUNITY ACADEMY	3,561,623	2,865,335	2,327,176
2148	NEW MEXICO ACTIVITIES ASSOCIATION	1,265,149	1,017,815	826,652
1418	NEW MEXICO CONNECTIONS ACADEMY	3,523,000	2,834,263	2,301,940
12102	NEW MEXICO HIGHLANDS UNIVERSITY	25,673,540	20,654,429	16,775,175
2414	NEW MEXICO INTERNATIONAL SCHOOL	1,840,833	1,480,955	1,202,806
6124	NEW MEXICO JUNIOR COLLEGE	13,868,096	11,156,918	9,061,459
4097	NEW MEXICO MILITARY INSTITUTE	15,531,474	12,495,110	10,148,316
1416	NEW MEXICO SCHOOL FOR THE ARTS	1,724,443	1,387,319	1,126,757
1094	NEW MEXICO SCHOOL FOR THE DEAF	12,182,797	9,801,091	7,960,279
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	10,957,314	8,815,187	7,159,545
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	1,265,671	1,018,235	826,993
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	2,955,667	2,377,842	1,931,242
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	1,818,390	1,462,900	1,188,142
2328	NORTH VALLEY ACADEMY	2,624,766	2,111,631	1,715,031
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	863,266	694,499	564,061
32110	NORTHERN NEW MEXICO COLLEGE	9,909,809	7,972,467	6,475,102
4215	NORTHERN REGIONAL HOUSING AUTHORITY	375,787	302,321	245,540
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	1,666,510	1,340,711	1,088,903
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	582,991	469,018	380,928
2311	NUESTROS VALORES CHARTER SCHOOL	1,569,431	1,262,612	1,025,472
32118	PECOS CONNECTIONS ACADEMY	2,601,279	2,092,736	1,699,684
12039	PECOS INDEPENDENT SCHOOLS	4,806,938	3,867,194	3,140,869
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	985,918	793,174	644,202
20060	PENASCO INDEPENDENT SCHOOLS	3,398,260	2,733,909	2,220,434
1001	POJOAQUE VALLEY SCHOOLS	11,645,213	9,368,604	7,609,020
11035	PORTALES MUNICIPAL SCHOOLS	20,043,524	16,125,066	13,096,504
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	2,470,276	1,987,343	1,614,086
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	1,900,333	1,528,822	1,241,684
20125	QUESTA INDEPENDENT SCHOOLS	2,732,283	2,198,128	1,785,282
7445	RAICES DEL SABER XINACHTLI COMMUNITY SCHOOL	274,533	220,863	179,381
4170	RATON HOUSING AUTHORITY	394,576	317,437	257,817
9029	RATON PUBLIC SCHOOLS	6,100,793	4,908,104	3,986,278

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer - Discount Rate
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Employer Code	Employer	1-Percent Decrease (1.86%) (20)	Current Discount Rate (2.86%) (21)	1-Percent Increase (3.86%) (22)
2580	RATON PUBLIC SERVICE	\$ 909,195	\$ 731,450	\$ 594,071
20312	RED RIVER VALLEY CHARTER SCHOOL	610,653	491,272	399,003
26150	REGION IX EDUCATION COOPERATIVE	4,524,576	3,640,033	2,956,373
5016	REGIONAL EDUCATION COOPERATIVE #6	512,009	411,913	334,549
6150	REGIONAL EDUCATION COOPERATIVE VII	478,084	384,620	312,382
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	979,655	788,135	640,110
28085	RESERVE SCHOOL DISTRICT	1,724,965	1,387,739	1,127,098
3240	RIO ARRIBA COUNTY	10,325,262	8,306,700	6,746,560
12326	RIO GALLINAS CHARTER SCHOOL	609,610	490,432	398,321
29123	RIO RANCHO PUBLIC SCHOOLS	119,721,994	96,316,652	78,226,743
2318	ROBERT F. KENNEDY CHARTER SCHOOL	2,590,319	2,083,918	1,692,523
3250	ROOSEVELT COUNTY	3,695,758	2,973,247	2,414,820
2313	ROOTS AND WINGS COMMUNITY SCHOOL	340,818	274,189	222,691
4011	ROSWELL INDEPENDENT SCHOOLS	64,661,411	52,020,271	42,249,978
31092	ROY SCHOOLS	1,020,365	820,887	666,710
26081	RUIDOSO MUNICIPAL SCHOOLS	12,093,025	9,728,870	7,901,622
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	1,014,102	815,848	662,618
10032	SAN JON MUNICIPAL SCHOOLS	1,366,924	1,099,694	893,153
32107	SAN JUAN COMMUNICATIONS	1,770,895	1,424,689	1,157,109
3260	SAN JUAN COUNTY	32,830,711	26,412,391	21,451,694
4390	SAN JUAN WATER COMMISSION	298,020	239,758	194,727
3270	SAN MIGUEL COUNTY	4,727,606	3,803,371	3,089,033
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	927,984	746,566	606,348
3280	SANDOVAL COUNTY	21,123,911	16,994,240	13,802,432
4260	SANTA FE CIVIC HOUSING AUTHORITY	1,723,922	1,386,899	1,126,416
1003	SANTA FE COMMUNITY COLLEGE	24,733,551	19,898,205	16,160,983
3290	SANTA FE COUNTY	50,269,302	40,441,783	32,846,127
1002	SANTA FE PUBLIC SCHOOLS	93,296,359	75,057,160	60,960,147
24072	SANTA ROSA CONSOLIDATED SCHOOLS	5,779,808	4,649,871	3,776,546
14366	SCHOOL OF DREAMS ACADEMY	2,938,965	2,364,405	1,920,330
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	434,242	349,349	283,735
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	1,161,285	934,257	758,788
3300	SIERRA COUNTY	3,357,028	2,700,738	2,193,493
8026	SILVER CITY CONSOLIDATED SCHOOLS	18,512,715	14,893,527	12,096,269
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	540,715	435,007	353,305
25076	SOCORRO CONSOLIDATED SCHOOLS	11,190,615	9,002,879	7,311,985
2440	SOLARE COLLEGIATE CHARTER	686,855	552,576	448,793
2309	SOUTH VALLEY ACADEMY	4,328,332	3,482,154	2,828,146
2396	SOUTH VALLEY PREPARATORY SCHOOL	1,119,009	900,246	731,164
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	917,546	738,168	599,527
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	1,387,801	1,116,490	906,794
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	180,064	144,862	117,655
2346	SOUTHWEST PRIMARY LEARNING CENTER	981,743	789,815	641,474
21150	SOUTHWEST REGIONAL EDUCATION #10	2,226,536	1,791,254	1,454,826
32098	SOUTHWEST SECONDARY LEARNING CENTER	1,181,640	950,633	772,088
4520	SPRINGER HOUSING AUTHORITY	148,749	119,669	97,193
9030	SPRINGER MUNICIPAL SCHOOLS	1,526,634	1,228,181	997,507
20265	TAOS ACADEMY CHARTER SCHOOL	1,609,620	1,294,943	1,051,731
20307	TAOS CHARTER SCHOOL	1,210,868	974,147	791,185
3320	TAOS COUNTY	10,004,277	8,048,467	6,536,828
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	935,813	752,864	611,463
20435	TAOS INTERNATIONAL SCHOOL	1,185,294	953,572	774,475
20062	TAOS MUNICIPAL SCHOOLS	15,719,367	12,646,271	10,271,086
6020	TATUM MUNICIPAL SCHOOLS	2,979,154	2,396,737	1,946,589
2394	TECH LEADERSHIP HIGH SCHOOL	1,569,953	1,263,032	1,025,813
5015	TEXICO MUNICIPAL SCHOOLS	4,265,179	3,431,348	2,786,882
29408	THE ASK ACADEMY	2,675,915	2,152,780	1,748,451
2413	THE GREAT ACADEMY	917,546	738,168	599,527
1398	THE MASTERS PROGRAM	1,402,937	1,128,666	916,684
2366	THE NEW AMERICA SCHOOL	1,389,367	1,117,749	907,817
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	1,084,040	872,113	708,315
2370	TIERRA ADENTRO OF NEW MEXICO	2,001,064	1,609,861	1,307,502
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	2,083,529	1,676,204	1,361,384
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	183,196	147,382	119,701
3330	TORRANCE COUNTY	4,443,678	3,574,950	2,903,514
2080	TOWN OF BERNALILLO	5,657,678	4,551,616	3,696,745
4290	TOWN OF EDGEWOOD	1,776,636	1,429,308	1,160,860

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer - Discount Rate
As of and for the Year Ended June 30, 2020

Employer Code	Employer	1-Percent Decrease (1.86%) (20)	Current Discount Rate (2.86%) (21)	1-Percent Increase (3.86%) (22)
2270	TOWN OF ELIDA	\$ 133,091	\$ 107,072	\$ 86,962
2300	TOWN OF ESTANCIA	517,751	416,532	338,300
2720	TOWN OF SILVER CITY	6,929,611	5,574,890	4,527,831
2750	TOWN OF SPRINGER	507,312	408,134	331,479
2770	TOWN OF TAOS	5,769,892	4,641,893	3,770,066
32106	TOWN OF TATUM	620,570	499,250	405,482
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	713,995	574,411	466,527
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	9,593,000	7,717,593	6,268,097
10033	TUCUMCARI PUBLIC SCHOOLS	6,750,069	5,430,448	4,410,517
15049	TULAROSA MUNICIPAL SCHOOLS	6,914,997	5,563,133	4,518,282
1315	TURQUOISE TRAIL CHARTER SCHOOL	3,767,784	3,031,192	2,461,882
3340	UNION COUNTY	1,662,334	1,337,352	1,086,175
3350	VALENCIA COUNTY	10,775,684	8,669,065	7,040,867
24073	VAUGHN MUNICIPAL SCHOOLS	1,170,158	941,395	764,585
2100	VILLAGE OF BOSQUE FARMS	1,549,076	1,246,236	1,012,172
2130	VILLAGE OF CHAMA	478,606	385,040	312,723
32099	VILLAGE OF FT SUMNER	484,347	389,659	316,474
32100	VILLAGE OF HATCH	1,030,804	829,284	673,531
32101	VILLAGE OF JEMEZ SPRINGS	346,559	278,807	226,443
32102	VILLAGE OF LOGAN	630,487	507,228	411,962
2880	VILLAGE OF MELROSE	186,850	150,321	122,088
2490	VILLAGE OF MILAN	1,457,217	1,172,335	952,151
2530	VILLAGE OF PECOS	372,655	299,802	243,494
2560	VILLAGE OF QUESTA	587,689	472,797	383,998
2610	VILLAGE OF RESERVE	175,889	141,503	114,926
2800	VILLAGE OF TIJERAS	437,374	351,868	285,782
20317	VISTA GRANDE CHARTER HIGH SCHOOL	953,559	767,140	623,058
30090	WAGON MOUND PUBLIC SCHOOLS	1,476,007	1,187,451	964,428
29330	WALATOWA CHARTER HIGH SCHOOL	659,193	530,322	430,719
12038	WEST LAS VEGAS PUBLIC SCHOOLS	12,162,441	9,784,715	7,946,979
8099	WESTERN NEW MEXICO UNIVERSITY	20,112,940	16,180,912	13,141,861
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	402,405	323,736	262,933
13142	ZUNI PUBLIC SCHOOLS	12,491,255	10,049,247	8,161,827
		<u>\$ 5,219,259,918</u>	<u>\$ 4,198,908,018</u>	<u>\$ 3,410,281,542</u>

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer - Trend Rate
As of and for the Year Ended June 30, 2020

Employer Code	Employer	Current Discount		
		1-Percent Decrease (23)	Rate (24)	1-Percent Increase (25)
1341	STATE OF NEW MEXICO	\$ 828,122,845	\$ 1,008,905,642	\$ 1,146,034,188
2308	21ST CENTURY PUBLIC ACADEMY	1,040,159	1,267,230	1,439,470
2340	ABQ CHARTER ACADEMY	1,358,273	1,654,790	1,879,706
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	1,495,789	1,822,326	2,070,013
2390	ACE LEADERSHIP	1,037,747	1,264,291	1,436,131
15046	ALAMOGORDO PUBLIC SCHOOLS	24,397,902	29,724,070	33,764,109
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	24,727,390	30,125,485	34,220,084
2435	ALBUQUERQUE COLLEGIATE	332,244	404,775	459,791
4560	ALBUQUERQUE HOUSING AUTHORITY	1,995,189	2,430,748	2,761,130
2341	ALBUQUERQUE INSTITUTE FOR MATHEMATICS AND SCIENCE	1,335,870	1,627,497	1,848,703
4580	ALBUQUERQUE METROPOLITAN ARROYO FLOOD CONTROL AUTHORITY	1,084,619	1,321,396	1,500,998
2003	ALBUQUERQUE PUBLIC SCHOOLS	398,305,150	485,256,882	551,212,079
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	2,149,593	2,618,859	2,974,809
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	980,879	1,195,009	1,357,433
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	765,127	932,158	1,058,855
8347	ALDO LEOPOLD CHARTER SCHOOL	975,709	1,188,711	1,350,278
2356	ALICE KING COMMUNITY SCHOOL	1,959,001	2,386,659	2,711,050
7335	ALMA D' ARTE CHARTER HIGH	786,840	958,611	1,088,903
575	ALTURA PREP	408,068	497,151	564,722
2303	AMY BIEHL CHARTER SCHOOL	1,585,743	1,931,918	2,194,500
20316	ANANSI CHARTER SCHOOL	733,074	893,108	1,014,497
23121	ANIMAS PUBLIC SCHOOLS	1,046,018	1,274,369	1,447,578
3004	ARTESIA PUBLIC SCHOOLS	16,634,276	20,265,610	23,020,073
16050	AZTEC MUNICIPAL SCHOOLS	11,361,103	13,841,280	15,722,561
14043	BELEN CONSOLIDATED SCHOOLS	16,423,004	20,008,217	22,727,695
3010	BERNALILLO COUNTY	99,025,017	120,642,605	137,040,120
29086	BERNALILLO PUBLIC SCHOOLS	15,672,008	19,093,275	21,688,396
16051	BLOOMFIELD MUNICIPAL SCHOOLS	13,035,077	15,880,690	18,039,163
26077	CAPITAN MUNICIPAL SCHOOLS	2,501,483	3,047,567	3,461,787
3005	CARLSBAD MUNICIPAL SCHOOLS	29,144,792	35,507,226	40,333,301
26078	CARRIZOZO MUNICIPAL SCHOOLS	1,108,056	1,349,949	1,533,431
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	30,485,143	37,140,181	42,188,204
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	58,311,297	71,040,905	80,696,650
2150	CENTRAL REGION EDUCATION COOPERATIVE	1,984,161	2,417,311	2,745,868
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	870,935	1,061,064	1,205,282
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	2,457,023	2,993,402	3,400,259
3030	CHAVES COUNTY	7,705,725	9,387,919	10,663,907
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	1,759,103	2,143,123	2,434,412
3040	CIBOLA COUNTY	2,641,412	3,218,043	3,655,433
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	1,594,704	1,942,835	2,206,901
9027	CIMARRON MUNICIPAL SCHOOLS	2,178,544	2,654,130	3,014,874
2010	CITY OF ALAMOGORDO	9,000,238	10,965,028	12,455,374
2020	CITY OF ALBUQUERQUE	236,667,237	288,332,715	327,522,352
2040	CITY OF AZTEC	3,077,051	3,748,785	4,258,313
2060	CITY OF BELEN	2,633,829	3,208,806	3,644,940
2090	CITY OF BLOOMFIELD	2,667,605	3,249,955	3,691,683
2110	CITY OF CARLSBAD	21,691,696	26,427,087	30,019,007
2180	CITY OF CLOVIS	9,773,636	11,907,263	13,525,676
2210	CITY OF DEMING	4,677,615	5,698,758	6,473,322
2290	CITY OF ESPANOLA	4,496,328	5,477,895	6,222,441
2310	CITY OF FARMINGTON	33,353,335	40,634,512	46,157,478
2330	CITY OF GALLUP	11,626,485	14,164,596	16,089,821
2380	CITY OF JAL	1,360,685	1,657,729	1,883,044
2400	CITY OF LAS CRUCES	54,980,927	66,983,500	76,087,770
2410	CITY OF LAS VEGAS	6,603,184	8,044,688	9,138,107
2500	CITY OF MORIARTY	961,579	1,171,495	1,330,723
2550	CITY OF PORTALES	4,124,793	5,025,253	5,708,276
2570	CITY OF RATON	2,641,756	3,218,463	3,655,910
2620	CITY OF RIO RANCHO	24,956,238	30,404,293	34,536,787

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2630	CITY OF ROSWELL	\$ 19,467,314	\$ 23,717,112	\$ 26,940,697
2690	CITY OF SANTA FE	51,196,650	62,373,099	70,850,733
2710	CITY OF SANTA ROSA	951,928	1,159,738	1,317,368
2730	CITY OF SOCORRO	3,369,661	4,105,272	4,663,253
2950	CITY OF SUNLAND PARK	2,821,664	3,437,646	3,904,884
2760	CITY OF T OR C	2,596,607	3,163,457	3,593,428
2780	CITY OF TEXICO	238,844	290,984	330,534
2810	CITY OF TUCUMCARI	2,524,575	3,075,700	3,493,743
18056	CLAYTON MUNICIPAL SCHOOLS	2,601,777	3,169,756	3,600,583
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	1,945,904	2,370,703	2,692,925
5012	CLOVIS MUNICIPAL SCHOOLS	33,896,851	41,296,680	46,909,647
8024	COBRE CONSOLIDATED SCHOOLS	7,617,495	9,280,427	10,541,804
3050	COLFAX COUNTY	2,400,845	2,924,959	3,322,514
2421	CORAL COMMUNITY CHARTER SCHOOL	856,460	1,043,429	1,185,249
26079	CORONA PUBLIC SCHOOLS	771,675	940,136	1,067,917
2363	CORRALES INTERNATIONAL SCHOOL	993,287	1,210,125	1,374,603
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	2,377,064	2,895,987	3,289,604
25319	COTTONWOOD VALLEY CHARTER SCHOOL	727,905	886,809	1,007,343
29087	CUBA INDEPENDENT SCHOOLS	4,838,222	5,894,427	6,695,586
3060	CURRY COUNTY	4,509,424	5,493,851	6,240,565
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	614,859	749,085	850,899
19059	DEMING PUBLIC SCHOOLS	24,455,115	29,793,772	33,843,285
18057	DES MOINES MUNICIPAL SCHOOLS	872,658	1,063,164	1,207,667
4008	DEXTER CONSOLIDATED SCHOOLS	3,915,934	4,770,799	5,419,237
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	1,216,276	1,481,795	1,683,197
11117	DORA CONSOLIDATED SCHOOLS	1,459,600	1,778,238	2,019,932
16359	DREAM DINE' CHARTER SCHOOL	200,932	244,796	278,069
17115	DULCE INDEPENDENT SCHOOLS	4,581,457	5,581,608	6,340,250
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	252,974	308,200	350,090
2304	EAST MOUNTAIN HIGH SCHOOL	1,559,205	1,899,586	2,157,774
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	22,502,317	27,414,670	31,140,821
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	7,209,771	8,783,696	9,977,559
3100	EDDY COUNTY	14,303,740	17,426,308	19,794,859
2323	EL CAMINO REAL ACADEMY	1,484,760	1,808,890	2,054,750
11034	ELIDA MUNICIPAL SCHOOLS	1,094,270	1,333,153	1,514,353
17054	ESPANOLA PUBLIC SCHOOLS	16,655,644	20,291,643	23,049,645
22065	ESTANCIA MUNICIPAL SCHOOLS	3,516,483	4,284,146	4,866,439
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	1,779,782	2,168,316	2,463,030
6016	EUNICE PUBLIC SCHOOLS	3,687,430	4,492,412	5,103,012
2432	EXPLORE ACADEMY	1,886,624	2,298,482	2,610,888
16052	FARMINGTON MUNICIPAL SCHOOLS	47,303,463	57,630,013	65,462,975
11118	FLOYD MUNICIPAL SCHOOLS	1,330,356	1,620,778	1,841,072
27083	FT SUMNER MUNICIPAL SCHOOLS	1,943,492	2,367,764	2,689,586
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	61,918,768	75,435,902	85,689,007
4140	GALLUP HOUSING AUTHORITY	390,491	475,736	540,397
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	58,349,209	71,087,093	80,749,116
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	790,976	963,649	1,094,627
2362	GORDON BERNELL CHARTER SCHOOL	1,487,173	1,811,829	2,058,089
5013	GRADY MUNICIPAL SCHOOLS	979,156	1,192,910	1,355,048
3110	GRANT COUNTY	5,087,406	6,198,008	7,040,430
14044	GRANTS-CIBOLA COUNTY SCHOOLS	16,547,079	20,159,377	22,899,402
4009	HAGERMAN MUNICIPAL SCHOOLS	2,250,232	2,741,467	3,114,082
7022	HATCH VALLEY MUNICIPAL SCHOOLS	5,828,752	7,101,193	8,066,374
2430	HEALTH LEADERSHIP HIGH SCHOOL	925,045	1,126,987	1,280,165
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	550,409	670,566	761,708
6017	HOBBS MUNICIPAL SCHOOLS	40,636,862	49,508,065	56,237,107
26080	HONDO VALLEY PUBLIC SCHOOLS	1,118,395	1,362,546	1,547,740
2327	HORIZON ACADEMY WEST	1,638,475	1,996,161	2,267,475
10119	HOUSE MUNICIPAL SCHOOLS	807,519	983,804	1,117,521
573	HOZHO ACADEMY	1,004,660	1,223,982	1,390,343
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	1,298,993	1,582,568	1,797,668
7420	J. PAUL TAYLOR ACADEMY	756,166	921,240	1,046,454

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6018	JAL PUBLIC SCHOOLS	\$ 2,382,578	\$ 2,902,705	\$ 3,297,235
3321	JEFFERSON MONTESSORI ACADEMY	1,002,592	1,221,462	1,387,481
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	1,587,122	1,933,597	2,196,408
29088	JEMEZ VALLEY PUBLIC SCHOOLS	1,865,600	2,272,869	2,581,793
7337	LA ACADEMIA DE DOLORES HUERTA	559,715	681,903	774,586
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	1,472,008	1,793,354	2,037,103
2343	LA PROMESA EARLY LEARNING CENTER	1,509,920	1,839,542	2,089,569
17425	LA TIERRA MONTESSORI SCHOOL	323,628	394,277	447,867
4010	LAKE ARTHUR SCHOOLS	841,984	1,025,793	1,165,217
7023	LAS CRUCES SCHOOL DISTRICT #2	107,315,961	130,743,498	148,513,907
7338	LAS MONTANAS CHARTER HIGH SCHOOL	959,855	1,169,396	1,328,338
12037	LAS VEGAS CITY SCHOOLS	7,020,902	8,553,596	9,716,184
3150	LEA COUNTY	13,139,506	16,007,917	18,183,683
3160	LINCOLN COUNTY	3,287,978	4,005,758	4,550,213
17334	LINDRITH AREA HERITAGE SCHOOL	71,688	87,337	99,208
10120	LOGAN MUNICIPAL SCHOOLS	1,609,869	1,961,310	2,227,887
23070	LORDSBURG MUNICIPAL SCHOOLS	2,717,924	3,311,259	3,761,319
3170	LOS ALAMOS COUNTY	31,287,492	38,117,687	43,298,571
32093	LOS ALAMOS PUBLIC SCHOOLS	20,517,468	24,996,519	28,393,999
14045	LOS LUNAS CONSOLIDATED SCHOOLS	36,074,017	43,949,130	49,922,613
2322	LOS PUENTES CHARTER SCHOOL	858,183	1,045,528	1,187,634
3006	LOVING MUNICIPAL SCHOOLS	2,754,113	3,355,347	3,811,400
6019	LOVINGTON MUNICIPAL SCHOOLS	15,434,887	18,804,390	21,360,247
12128	LUNA COMMUNITY COLLEGE	4,323,657	5,267,530	5,983,483
3180	LUNA COUNTY	6,348,142	7,733,969	8,785,155
25075	MAGDALENA MUNICIPAL SCHOOLS	2,390,160	2,911,943	3,307,728
9028	MAXWELL MUNICIPAL SCHOOLS	1,044,984	1,273,109	1,446,147
17424	MCCURDY CHARTER SCHOOL	1,740,147	2,120,029	2,408,179
3200	MCKINLEY COUNTY	7,191,160	8,761,022	9,951,803
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	1,247,984	1,520,425	1,727,078
5014	MELROSE MUNICIPAL SCHOOLS	1,388,258	1,691,320	1,921,201
17127	MESA VISTA SCHOOLS	1,597,806	1,946,614	2,211,194
10141	MESALANDS COMMUNITY COLLEGE	2,248,853	2,739,787	3,112,174
4570	MID-REGION COUNCIL OF GOVERNMENTS	4,820,300	5,872,593	6,670,784
13369	MIDDLE COLLEGE HIGH SCHOOL	518,012	631,096	716,873
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	4,899,226	5,968,748	6,780,009
1306	MONTE DEL SOL CHARTER SCHOOL	1,557,137	1,897,067	2,154,912
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	1,314,502	1,601,464	1,819,131
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	966,059	1,176,954	1,336,923
30089	MORA INDEPENDENT SCHOOLS	2,907,483	3,542,199	4,023,648
9324	MORENO VALLEY CHARTER HIGH SCHOOL	394,282	480,355	545,644
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	10,517,740	12,813,808	14,555,436
16356	MOSAIC ACADEMY CHARTER SCHOOL	630,713	768,400	872,840
31091	MOSQUERO MUNICIPAL SCHOOLS	509,395	620,599	704,949
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	875,416	1,066,523	1,211,482
22067	MOUNTAINAIR PUBLIC SCHOOLS	1,712,920	2,086,857	2,370,499
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	854,392	1,040,909	1,182,388
2354	NATIVE AMERICAN COMMUNITY ACADEMY	2,351,904	2,865,335	3,254,786
2148	NEW MEXICO ACTIVITIES ASSOCIATION	835,436	1,017,815	1,156,155
1418	NEW MEXICO CONNECTIONS ACADEMY	2,326,400	2,834,263	3,219,491
12102	NEW MEXICO HIGHLANDS UNIVERSITY	16,953,423	20,654,429	23,461,739
2414	NEW MEXICO INTERNATIONAL SCHOOL	1,215,587	1,480,955	1,682,243
6124	NEW MEXICO JUNIOR COLLEGE	9,157,744	11,156,918	12,673,346
4097	NEW MEXICO MILITARY INSTITUTE	10,256,149	12,495,110	14,193,422
1416	NEW MEXICO SCHOOL FOR THE ARTS	1,138,730	1,387,319	1,575,881
1094	NEW MEXICO SCHOOL FOR THE DEAF	8,044,863	9,801,091	11,133,237
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	7,235,620	8,815,187	10,013,331
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	835,781	1,018,235	1,156,632
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	1,951,763	2,377,842	2,701,033
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	1,200,767	1,462,900	1,661,734
2328	NORTH VALLEY ACADEMY	1,733,254	2,111,631	2,398,640
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	570,054	694,499	788,894

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32110	NORTHERN NEW MEXICO COLLEGE	\$ 6,543,904	\$ 7,972,467	\$ 9,056,069
4215	NORTHERN REGIONAL HOUSING AUTHORITY	248,149	302,321	343,412
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	1,100,473	1,340,711	1,522,938
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	384,976	469,018	532,766
2311	NUESTROS VALORES CHARTER SCHOOL	1,036,368	1,262,612	1,434,223
32118	PECOS CONNECTIONS ACADEMY	1,717,745	2,092,736	2,377,176
12039	PECOS INDEPENDENT SCHOOLS	3,174,243	3,867,194	4,392,816
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	651,047	793,174	900,980
20060	PENASCO INDEPENDENT SCHOOLS	2,244,028	2,733,909	3,105,497
1001	POJOAQUE VALLEY SCHOOLS	7,689,871	9,368,604	10,641,966
11035	PORTALES MUNICIPAL SCHOOLS	13,235,664	16,125,066	18,316,755
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	1,631,237	1,987,343	2,257,459
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	1,254,877	1,528,822	1,736,617
20125	QUESTA INDEPENDENT SCHOOLS	1,804,252	2,198,128	2,496,894
7445	RAICES DEL SABER XINACHTLI COMMUNITY SCHOOL	181,287	220,863	250,882
4170	RATON HOUSING AUTHORITY	260,557	317,437	360,583
9029	RATON PUBLIC SCHOOLS	4,028,635	4,908,104	5,575,204
2580	RATON PUBLIC SERVICE	600,383	731,450	830,867
20312	RED RIVER VALLEY CHARTER SCHOOL	403,243	491,272	558,045
26150	REGION IX EDUCATION COOPERATIVE	2,987,787	3,640,033	4,134,780
5016	REGIONAL EDUCATION COOPERATIVE #6	338,103	411,913	467,899
6150	REGIONAL EDUCATION COOPERATIVE VII	315,701	384,620	436,897
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	646,911	788,135	895,257
28085	RESERVE SCHOOL DISTRICT	1,139,074	1,387,739	1,576,358
3240	RIO ARRIBA COUNTY	6,818,247	8,306,700	9,435,731
12326	RIO GALLINAS CHARTER SCHOOL	402,553	490,432	557,091
29123	RIO RANCHO PUBLIC SCHOOLS	79,057,958	96,316,652	109,407,828
2318	ROBERT F. KENNEDY CHARTER SCHOOL	1,710,507	2,083,918	2,367,160
3250	ROOSEVELT COUNTY	2,440,480	2,973,247	3,377,365
2313	ROOTS AND WINGS COMMUNITY SCHOOL	225,058	274,189	311,456
4011	ROSWELL INDEPENDENT SCHOOLS	42,698,914	52,020,271	59,090,768
31092	ROY SCHOOLS	673,794	820,887	932,460
26081	RUIDOSO MUNICIPAL SCHOOLS	7,985,583	9,728,870	11,051,199
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	669,658	815,848	926,736
10032	SAN JON MUNICIPAL SCHOOLS	902,643	1,099,694	1,249,162
32107	SAN JUAN COMMUNICATIONS	1,169,404	1,424,689	1,618,331
3260	SAN JUAN COUNTY	21,679,634	26,412,391	30,002,313
4390	SAN JUAN WATER COMMISSION	196,796	239,758	272,345
3270	SAN MIGUEL COUNTY	3,121,856	3,803,371	4,320,318
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	612,791	746,566	848,038
3280	SANDOVAL COUNTY	13,949,093	16,994,240	19,304,065
4260	SANTA FE CIVIC HOUSING AUTHORITY	1,138,385	1,386,899	1,575,404
1003	SANTA FE COMMUNITY COLLEGE	16,332,705	19,898,205	22,602,732
3290	SANTA FE COUNTY	33,195,140	40,441,783	45,938,553
1002	SANTA FE PUBLIC SCHOOLS	61,607,892	75,057,160	85,258,787
24072	SANTA ROSA CONSOLIDATED SCHOOLS	3,816,674	4,649,871	5,281,872
14366	SCHOOL OF DREAMS ACADEMY	1,940,734	2,364,405	2,685,771
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	286,750	349,349	396,832
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	766,850	934,257	1,061,239
3300	SIERRA COUNTY	2,216,801	2,700,738	3,067,817
8026	SILVER CITY CONSOLIDATED SCHOOLS	12,224,800	14,893,527	16,917,827
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	357,059	435,007	494,132
25076	SOCORRO CONSOLIDATED SCHOOLS	7,389,680	9,002,879	10,226,533
2440	SOLARE COLLEGIATE CHARTER	453,562	552,576	627,681
2309	SOUTH VALLEY ACADEMY	2,858,198	3,482,154	3,955,442
2396	SOUTH VALLEY PREPARATORY SCHOOL	738,934	900,246	1,022,606
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	605,898	738,168	838,498
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	916,429	1,116,490	1,268,241
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	118,905	144,862	164,552
2346	SOUTHWEST PRIMARY LEARNING CENTER	648,290	789,815	897,165
21150	SOUTHWEST REGIONAL EDUCATION #10	1,470,285	1,791,254	2,034,718
32098	SOUTHWEST SECONDARY LEARNING CENTER	780,292	950,633	1,079,841

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4520	SPRINGER HOUSING AUTHORITY	\$ 98,226	\$ 119,669	\$ 135,934
9030	SPRINGER MUNICIPAL SCHOOLS	1,008,107	1,228,181	1,395,113
20265	TAOS ACADEMY CHARTER SCHOOL	1,062,906	1,294,943	1,470,949
20307	TAOS CHARTER SCHOOL	799,592	974,147	1,106,551
3320	TAOS COUNTY	6,606,286	8,048,467	9,142,399
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	617,961	752,864	855,192
20435	TAOS INTERNATIONAL SCHOOL	782,704	953,572	1,083,180
20062	TAOS MUNICIPAL SCHOOLS	10,380,224	12,646,271	14,365,128
6020	TATUM MUNICIPAL SCHOOLS	1,967,273	2,396,737	2,722,497
2394	TECH LEADERSHIP HIGH SCHOOL	1,036,713	1,263,032	1,434,700
5015	TEXICO MUNICIPAL SCHOOLS	2,816,495	3,431,348	3,897,730
29408	THE ASK ACADEMY	1,767,030	2,152,780	2,445,382
2413	THE GREAT ACADEMY	605,898	738,168	838,498
1398	THE MASTERS PROGRAM	926,424	1,128,666	1,282,073
2366	THE NEW AMERICA SCHOOL	917,463	1,117,749	1,269,672
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	715,842	872,113	990,649
2370	TIERRA ADENTRO OF NEW MEXICO	1,321,395	1,609,861	1,828,671
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	1,375,850	1,676,204	1,904,031
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	120,973	147,382	167,414
3330	TORRANCE COUNTY	2,934,366	3,574,950	4,060,851
2080	TOWN OF BERNALILLO	3,736,026	4,551,616	5,170,263
4290	TOWN OF EDGEWOOD	1,173,195	1,429,308	1,623,577
2270	TOWN OF ELIDA	87,886	107,072	121,625
2300	TOWN OF ESTANCIA	341,895	416,532	473,146
2720	TOWN OF SILVER CITY	4,575,942	5,574,890	6,332,619
2750	TOWN OF SPRINGER	335,002	408,134	463,607
2770	TOWN OF TAOS	3,810,126	4,641,893	5,272,810
32106	TOWN OF TATUM	409,791	499,250	567,107
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	471,484	574,411	652,483
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	6,334,700	7,717,593	8,766,554
10033	TUCUMCARI PUBLIC SCHOOLS	4,457,382	5,430,448	6,168,544
15049	TULAROSA MUNICIPAL SCHOOLS	4,566,292	5,563,133	6,319,264
1315	TURQUOISE TRAIL CHARTER SCHOOL	2,488,042	3,031,192	3,443,186
3340	UNION COUNTY	1,097,716	1,337,352	1,519,123
3350	VALENCIA COUNTY	7,115,682	8,669,065	9,847,348
24073	VAUGHN MUNICIPAL SCHOOLS	772,709	941,395	1,069,348
2100	VILLAGE OF BOSQUE FARMS	1,022,927	1,246,236	1,415,622
2130	VILLAGE OF CHAMA	316,046	385,040	437,374
32099	VILLAGE OF FT SUMNER	319,837	389,659	442,620
32100	VILLAGE OF HATCH	680,687	829,284	941,999
32101	VILLAGE OF JEMEZ SPRINGS	228,849	278,807	316,702
32102	VILLAGE OF LOGAN	416,339	507,228	576,170
2880	VILLAGE OF MELROSE	123,385	150,321	170,752
2490	VILLAGE OF MILAN	962,268	1,172,335	1,331,677
2530	VILLAGE OF PECOS	246,081	299,802	340,551
2560	VILLAGE OF QUESTA	388,078	472,797	537,059
2610	VILLAGE OF RESERVE	116,148	141,503	160,736
2800	VILLAGE OF TIJERAS	288,818	351,868	399,694
20317	VISTA GRANDE CHARTER HIGH SCHOOL	629,679	767,140	871,409
30090	WAGON MOUND PUBLIC SCHOOLS	974,675	1,187,451	1,348,847
29330	WALATOWA CHARTER HIGH SCHOOL	435,295	530,322	602,402
12038	WEST LAS VEGAS PUBLIC SCHOOLS	8,031,421	9,784,715	11,114,635
8099	WESTERN NEW MEXICO UNIVERSITY	13,281,503	16,180,912	18,380,191
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	265,727	323,736	367,737
13142	ZUNI PUBLIC SCHOOLS	8,248,552	10,049,247	11,415,121
		\$ 3,446,518,222	\$ 4,198,908,018	\$ 4,769,615,641

* Zero Share in 2019

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

Board of Directors
New Mexico Retiree Health Care Authority

Mr. Brian Colón, Esq.
New Mexico State Auditor

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of employer allocations of New Mexico Retiree Health Care Authority (the Authority), a fiduciary fund of the State of New Mexico, as of and for the year ended June 30, 2020, and the related notes. We have also audited the totals for all employers of the columns titled net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense (income) as of and for the year ended June 30, 2020, included in the accompanying schedule of OPEB amounts by employer, and the related notes and have issued our report thereon dated May 28, 2021.

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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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 schedules. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mess Adams LLP

Albuquerque, New Mexico
May 28, 2021

New Mexico Retiree Health Care Authority
Exit Conference
June 30, 2020

An exit conference was held on May 28, 2021 in a closed session, with the following in attendance:

New Mexico Retiree Health Care Authority:

Sanjay Bhakta, Board Member
David Archuleta, Executive Director

Moss Adams LLP:

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

The Authority is responsible for the contents of the schedules. Moss Adams LLP assisted with the preparation of the schedules.