



SCHEDULES OF EMPLOYER ALLOCATIONS
AND OPEB AMOUNTS BY EMPLOYER

**NEW MEXICO RETIREE HEALTH
CARE AUTHORITY**

June 30, 2022

Table of Contents

	PAGE
Report of Independent Auditors	1–3
Schedules	
Schedule of employer allocations	4–8
Schedule of OPEB amounts by employer	9–15
Notes to the Schedules	16–23
Supplementary Information	
Schedule of deferred OPEB amortization by employer	24–28
Net OPEB liability sensitivity by employer – discount rate	29–33
Net OPEB liability sensitivity by employer – trend rate	34–38
Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Schedules Performed in Accordance with <i>Government Auditing Standards</i>	39–40
Exit Conference	41

Report of Independent Auditors

Board of Directors
New Mexico Retiree Health Care Authority

Mr. Joseph M. Maestas, P.E.
New Mexico State Auditor

Report on the Audit of the Schedules

Opinion

We have audited 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 June 30, 2022, and the related notes. We have also audited the totals for all employers of the columns titled net OPEB liability as of June 30, 2022, deferred outflows of resources, deferred inflows of resources, and OPEB expense (income) for New Mexico Retiree Health Care Authority as of and for the year ended June 30, 2022, included in the accompanying schedule of OPEB amounts by employer (specified column totals), and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer allocations of New Mexico Retiree Health Care Authority as of June 30, 2022 and the totals for all employers of the columns titled net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense (income) for New Mexico Retiree Health Care Authority as of and for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of the schedules in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedules.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedules.
- Obtain an understanding of internal control relevant to the audit 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 Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedules.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

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 New Mexico Retiree Health Care Authority as of and for the year ended June 30, 2022, and our report thereon dated November 21, 2022 expressed an unmodified opinion on those financial statements.

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 liability 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. The 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 pension 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 pension amounts by employer as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 15, 2023 on our consideration of New Mexico Retiree Health Care 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 solely 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 the effectiveness of New Mexico Retiree Health Care Authority's 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 New Mexico Retiree Health Care 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's management, and those charged with governance, New Mexico State Auditor, the State of New Mexico Legislature, participating employers and their auditors, and is not intended to be and should not be used by anyone other than these specified parties.



Albuquerque, New Mexico
June 15, 2023

New Mexico Retiree Health Care Authority
Schedule of Employer Allocations
For the Year Ended June 30, 2022

Employer Code	Employer	2022 Employer Contributions (1)	Employer Allocation Percentage (2)
1341	STATE OF NEW MEXICO	\$ 24,260,055	23.88145%
2308	21ST CENTURY PUBLIC ACADEMY	45,896	0.04518%
2340	ABQ CHARTER ACADEMY	40,661	0.04003%
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	47,620	0.04688%
2390	ACE LEADERSHIP	33,058	0.03254%
2441	ACES TECHNICAL CHARTER SCHOOL	9,318	0.00917%
15046	ALAMOGORDO PUBLIC SCHOOLS	682,780	0.67212%
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	711,421	0.70032%
2343	ALBUQUERQUE BILINGUAL ACADEMY	44,273	0.04358%
2435	ALBUQUERQUE COLLEGIATE	19,070	0.01877%
4560	ALBUQUERQUE HOUSING AUTHORITY	59,484	0.05856%
2341	ALBUQUERQUE INSTITUTE FOR MATHEMATICS AND SCIENCE	37,473	0.03689%
4580	ALBUQUERQUE METROPOLITAN ARROYO FLOOD CONTROL AUTHORITY	32,945	0.03243%
2003	ALBUQUERQUE PUBLIC SCHOOLS	11,622,931	11.44154%
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	106,143	0.10449%
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	36,852	0.03628%
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	22,875	0.02252%
8347	ALDO LEOPOLD CHARTER SCHOOL	26,777	0.02636%
2356	ALICE KING COMMUNITY SCHOOL	59,590	0.05866%
7335	ALMA D' ARTE CHARTER HIGH	27,134	0.02671%
575	ALTURA PREP	20,368	0.02005%
2303	AMY BIEHL CHARTER SCHOOL	42,443	0.04178%
20316	ANANSI CHARTER SCHOOL	26,707	0.02629%
23121	ANIMAS PUBLIC SCHOOLS	31,152	0.03067%
3004	ARTESIA PUBLIC SCHOOLS	486,745	0.47915%
16050	AZTEC MUNICIPAL SCHOOLS	334,471	0.32925%
14043	BELEN CONSOLIDATED SCHOOLS	484,971	0.47740%
3010	BERNALILLO COUNTY	2,869,843	2.82506%
29086	BERNALILLO PUBLIC SCHOOLS	437,020	0.43020%
16051	BLOOMFIELD MUNICIPAL SCHOOLS	371,987	0.36618%
26077	CAPITAN MUNICIPAL SCHOOLS	73,673	0.07252%
3005	CARLSBAD MUNICIPAL SCHOOLS	862,280	0.84882%
26078	CARRIZOZO MUNICIPAL SCHOOLS	29,906	0.02944%
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	921,494	0.90711%
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	1,774,347	1.74666%
2150	CENTRAL REGION EDUCATION COOPERATIVE	78,895	0.07766%
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	23,523	0.02316%
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	69,237	0.06816%
3030	CHAVES COUNTY	197,312	0.19423%
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	64,551	0.06354%
3040	CIBOLA COUNTY	77,177	0.07597%
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	54,791	0.05394%
9027	CIMARRON MUNICIPAL SCHOOLS	76,608	0.07541%
2010	CITY OF ALAMOGORDO	277,037	0.27271%
2020	CITY OF ALBUQUERQUE	6,925,210	6.81713%
2040	CITY OF AZTEC	95,466	0.09398%
2060	CITY OF BELEN	102,362	0.10076%
2090	CITY OF BLOOMFIELD	76,362	0.07517%
2110	CITY OF CARLSBAD	611,655	0.60211%
2180	CITY OF CLOVIS	291,818	0.28726%
2210	CITY OF DEMING	128,903	0.12689%
2290	CITY OF ESPANOLA	134,098	0.13201%
2310	CITY OF FARMINGTON	938,440	0.92379%
2330	CITY OF GALLUP	334,382	0.32916%
2380	CITY OF JAL	50,781	0.04999%
2400	CITY OF LAS CRUCES	1,622,162	1.59685%
2410	CITY OF LAS VEGAS	198,103	0.19501%
2500	CITY OF MORIARTY	31,740	0.03124%
2550	CITY OF PORTALES	118,918	0.11706%
2570	CITY OF RATON	73,712	0.07256%
2620	CITY OF RIO RANCHO	705,775	0.69476%
2630	CITY OF ROSWELL	603,974	0.59455%
2690	CITY OF SANTA FE	1,368,710	1.34735%
2710	CITY OF SANTA ROSA	22,355	0.02201%

New Mexico Retiree Health Care Authority
Schedule of Employer Allocations
For the Year Ended June 30, 2022

Employer Code	Employer	2022 Employer Contributions (1)	Employer Allocation Percentage (2)
2730	CITY OF SOCORRO	\$ 103,251	0.10164%
2950	CITY OF SUNLAND PARK	84,891	0.08357%
2760	CITY OF T OR C	75,881	0.07470%
2780	CITY OF TEXICO	6,032	0.00594%
2810	CITY OF TUCUMCARI	54,970	0.05411%
18056	CLAYTON MUNICIPAL SCHOOLS	68,007	0.06695%
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	69,505	0.06842%
5012	CLOVIS MUNICIPAL SCHOOLS	1,012,016	0.99622%
8024	COBRE CONSOLIDATED SCHOOLS	204,683	0.20149%
3050	COLFAX COUNTY	68,720	0.06765%
2421	CORAL COMMUNITY CHARTER SCHOOL	30,768	0.03029%
26079	CORONA PUBLIC SCHOOLS	22,717	0.02236%
2363	CORRALES INTERNATIONAL SCHOOL	29,593	0.02913%
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	92,061	0.09062%
25319	COTTONWOOD VALLEY CHARTER SCHOOL	23,770	0.02340%
29087	CUBA INDEPENDENT SCHOOLS	150,973	0.14862%
3060	CURRY COUNTY	116,095	0.11428%
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	20,968	0.02064%
19059	DEMING PUBLIC SCHOOLS	773,449	0.76138%
18057	DES MOINES MUNICIPAL SCHOOLS	27,177	0.02675%
4008	DEXTER CONSOLIDATED SCHOOLS	114,280	0.11250%
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	40,691	0.04006%
11117	DORA CONSOLIDATED SCHOOLS	40,747	0.04011%
16359	DREAM DINE' CHARTER SCHOOL	7,817	0.00770%
17115	DULCE INDEPENDENT SCHOOLS	132,766	0.13069%
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	8,337	0.00821%
2304	EAST MOUNTAIN HIGH SCHOOL	58,747	0.05783%
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	692,234	0.68143%
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	210,680	0.20739%
3100	EDDY COUNTY	442,793	0.43588%
2323	EL CAMINO REAL ACADEMY	45,158	0.04445%
11034	ELIDA MUNICIPAL SCHOOLS	30,316	0.02984%
17054	ESPANOLA PUBLIC SCHOOLS	474,698	0.46729%
22065	ESTANCIA MUNICIPAL SCHOOLS	106,227	0.10457%
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	54,494	0.05364%
6016	EUNICE PUBLIC SCHOOLS	110,990	0.10926%
7440	EXPLORE LAS CRUCES	11,672	0.01149%
2432	EXPLORE ACADEMY	115,879	0.11407%
16052	FARMINGTON MUNICIPAL SCHOOLS	1,360,273	1.33904%
11118	FLOYD MUNICIPAL SCHOOLS	36,949	0.03637%
27083	FT SUMNER MUNICIPAL SCHOOLS	56,010	0.05514%
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	1,826,216	1.79772%
4140	GALLUP HOUSING AUTHORITY	11,198	0.01102%
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	1,602,590	1.57758%
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	21,342	0.02101%
2362	GORDON BERNELL CHARTER SCHOOL	33,175	0.03266%
5013	GRADY MUNICIPAL SCHOOLS	29,350	0.02889%
3110	GRANT COUNTY	142,994	0.14076%
14044	GRANTS-CIBOLA COUNTY SCHOOLS	454,549	0.44746%
4009	HAGERMAN MUNICIPAL SCHOOLS	58,954	0.05803%
7022	HATCH VALLEY MUNICIPAL SCHOOLS	182,996	0.18014%
2430	HEALTH LEADERSHIP HIGH SCHOOL	26,075	0.02567%
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	13,603	0.01339%
6017	HOBBS MUNICIPAL SCHOOLS	1,275,261	1.25536%
26080	HONDO VALLEY PUBLIC SCHOOLS	40,909	0.04027%
2327	HORIZON ACADEMY WEST	43,840	0.04316%
10119	HOUSE MUNICIPAL SCHOOLS	22,303	0.02195%
573	HOZHO ACADEMY	57,096	0.05620%
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	42,763	0.04210%
7420	J. PAUL TAYLOR ACADEMY	26,050	0.02564%
6018	JAL PUBLIC SCHOOLS	73,039	0.07190%
3321	JEFFERSON MONTESSORI ACADEMY	36,959	0.03638%
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	39,749	0.03913%

New Mexico Retiree Health Care Authority
Schedule of Employer Allocations
For the Year Ended June 30, 2022

Employer Code	Employer	2022 Employer Contributions (1)	Employer Allocation Percentage (2)
29088	JEMEZ VALLEY PUBLIC SCHOOLS	\$ 55,699	0.05483%
7337	LA ACADEMIA DE DOLORES HUERTA	15,209	0.01497%
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	47,436	0.04670%
17425	LA TIERRA MONTESSORI SCHOOL	9,072	0.00893%
4010	LAKE ARTHUR SCHOOLS	28,086	0.02765%
7023	LAS CRUCES PUBLIC SCHOOLS	3,304,018	3.25245%
7338	LAS MONTANAS CHARTER HIGH SCHOOL	29,095	0.02864%
12037	LAS VEGAS CITY SCHOOLS	199,729	0.19661%
3150	LEA COUNTY	428,013	0.42133%
3160	LINCOLN COUNTY	100,154	0.09859%
10120	LOGAN MUNICIPAL SCHOOLS	49,487	0.04871%
23070	LORDSBURG MUNICIPAL SCHOOLS	79,867	0.07862%
3170	LOS ALAMOS COUNTY	932,577	0.91802%
32093	LOS ALAMOS PUBLIC SCHOOLS	610,333	0.60081%
14045	LOS LUNAS CONSOLIDATED SCHOOLS	1,061,103	1.04454%
2322	LOS PUENTES CHARTER SCHOOL	28,386	0.02794%
3006	LOVING MUNICIPAL SCHOOLS	86,236	0.08489%
6019	LOVINGTON MUNICIPAL SCHOOLS	445,952	0.43899%
12128	LUNA COMMUNITY COLLEGE	102,580	0.10098%
3180	LUNA COUNTY	188,198	0.18526%
25075	MAGDALENA MUNICIPAL SCHOOLS	81,207	0.07994%
2311	MARK ARMIJO ACADEMY	30,657	0.03018%
9028	MAXWELL MUNICIPAL SCHOOLS	27,967	0.02753%
17424	MCCURDY CHARTER SCHOOL	51,657	0.05085%
3200	MCKINLEY COUNTY	206,645	0.20342%
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	29,453	0.02899%
5014	MELROSE MUNICIPAL SCHOOLS	41,298	0.04065%
17127	MESA VISTA SCHOOLS	43,230	0.04256%
10141	MESALANDS COMMUNITY COLLEGE	80,024	0.07878%
13369	MIDDLE COLLEGE HIGH SCHOOL	14,649	0.01442%
4570	MID-REGION COUNCIL OF GOVERNMENTS	156,570	0.15413%
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	256,458	0.25246%
1306	MONTE DEL SOL CHARTER SCHOOL	52,400	0.05158%
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	43,051	0.04238%
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	31,173	0.03069%
30089	MORA INDEPENDENT SCHOOLS	90,161	0.08875%
9324	MORENO VALLEY CHARTER HIGH SCHOOL	10,817	0.01065%
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	315,922	0.31099%
16356	MOSAIC ACADEMY CHARTER SCHOOL	19,522	0.01922%
31091	MOSQUERO MUNICIPAL SCHOOLS	18,343	0.01806%
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	32,599	0.03209%
22067	MOUNTAINAIR PUBLIC SCHOOLS	47,097	0.04636%
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	24,845	0.02446%
2354	NATIVE AMERICAN COMMUNITY ACADEMY	79,456	0.07822%
2148	NEW MEXICO ACTIVITIES ASSOCIATION	23,846	0.02347%
1418	NEW MEXICO CONNECTIONS ACADEMY	99,627	0.09807%
12102	NEW MEXICO HIGHLANDS UNIVERSITY	558,994	0.55027%
2414	NEW MEXICO INTERNATIONAL SCHOOL	47,269	0.04653%
6124	NEW MEXICO JUNIOR COLLEGE	247,360	0.24350%
4097	NEW MEXICO MILITARY INSTITUTE	297,604	0.29296%
1416	NEW MEXICO SCHOOL FOR THE ARTS	38,664	0.03806%
1094	NEW MEXICO SCHOOL FOR THE DEAF	209,241	0.20598%
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	209,883	0.20661%
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	31,600	0.03111%
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	56,558	0.05568%
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	29,801	0.02934%
2328	NORTH VALLEY ACADEMY	56,008	0.05513%
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	16,478	0.01622%
32110	NORTHERN NEW MEXICO COLLEGE	197,699	0.19461%
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	34,586	0.03405%
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	8,728	0.00859%
32118	PECOS CONNECTIONS ACADEMY	104,837	0.10320%
12039	PECOS INDEPENDENT SCHOOLS	88,311	0.08693%

New Mexico Retiree Health Care Authority
Schedule of Employer Allocations
For the Year Ended June 30, 2022

Employer Code	Employer	2022 Employer Contributions (1)	Employer Allocation Percentage (2)
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	\$ 16,510	0.01625%
20060	PENASCO INDEPENDENT SCHOOLS	67,365	0.06631%
1001	POJOAQUE VALLEY SCHOOLS	196,811	0.19374%
11035	PORTALES MUNICIPAL SCHOOLS	396,610	0.39042%
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	46,072	0.04535%
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	39,468	0.03885%
20125	QUESTA INDEPENDENT SCHOOLS	49,222	0.04845%
7445	RAICES DEL SABER XINACHTLI COMMUNITY SCHOOL	13,258	0.01305%
9029	RATON PUBLIC SCHOOLS	118,423	0.11657%
2580	RATON PUBLIC SERVICE	15,523	0.01528%
20312	RED RIVER VALLEY CHARTER SCHOOL	13,210	0.01300%
26150	REGION IX EDUCATION COOPERATIVE	90,913	0.08949%
5016	REGIONAL EDUCATION COOPERATIVE #6	9,973	0.00982%
6150	REGIONAL EDUCATION COOPERATIVE VII	9,345	0.00920%
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	15,104	0.01487%
28085	RESERVE SCHOOL DISTRICT	31,620	0.03113%
3240	RIO ARRIBA COUNTY	191,264	0.18828%
12326	RIO GALLINAS CHARTER SCHOOL	11,796	0.01161%
2445	RIO GRANDE ACADEMY OF FINE ARTS	3,360	0.00331%
29123	RIO RANCHO PUBLIC SCHOOLS	2,252,297	2.21715%
2318	ROBERT F. KENNEDY CHARTER SCHOOL	52,890	0.05206%
3250	ROOSEVELT COUNTY	71,803	0.07068%
2313	ROOTS AND WINGS COMMUNITY SCHOOL	8,843	0.00870%
4011	ROSWELL INDEPENDENT SCHOOLS	1,325,889	1.30520%
31092	ROY SCHOOLS	22,792	0.02244%
26081	RUIDOSO MUNICIPAL SCHOOLS	216,735	0.21335%
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	15,862	0.01561%
10032	SAN JON MUNICIPAL SCHOOLS	24,811	0.02442%
32107	SAN JUAN COMMUNICATIONS	30,394	0.02992%
3260	SAN JUAN COUNTY	572,045	0.56312%
4390	SAN JUAN WATER COMMISSION	5,994	0.00590%
3270	SAN MIGUEL COUNTY	83,704	0.08240%
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	26,264	0.02585%
3280	SANDOVAL COUNTY	423,053	0.41645%
4260	SANTA FE CIVIC HOUSING AUTHORITY	36,041	0.03548%
1003	SANTA FE COMMUNITY COLLEGE	430,214	0.42350%
3290	SANTA FE COUNTY	892,150	0.87823%
1002	SANTA FE PUBLIC SCHOOLS	1,744,245	1.71702%
4270	SANTA FE SOLID WASTE MANAGEMENT AGENCY	37,767	0.03718%
24072	SANTA ROSA CONSOLIDATED SCHOOLS	134,761	0.13266%
14366	SCHOOL OF DREAMS ACADEMY	71,270	0.07016%
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	23,583	0.02321%
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	29,130	0.02868%
3300	SIERRA COUNTY	63,188	0.06220%
8026	SILVER CITY CONSOLIDATED SCHOOLS	346,055	0.34065%
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	12,616	0.01242%
25076	SOCORRO CONSOLIDATED SCHOOLS	204,336	0.20115%
2440	SOLARE COLLEGIATE CHARTER	29,177	0.02872%
2309	SOUTH VALLEY ACADEMY	86,383	0.08503%
2396	SOUTH VALLEY PREPARATORY SCHOOL	26,007	0.02560%
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	18,390	0.01810%
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	24,072	0.02370%
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	5,244	0.00516%
2346	SOUTHWEST PRIMARY LEARNING CENTER	21,505	0.02117%
21150	SOUTHWEST REGIONAL EDUCATION #10	49,926	0.04915%
32098	SOUTHWEST SECONDARY LEARNING CENTER	21,534	0.02120%
4520	SPRINGER HOUSING AUTHORITY	3,182	0.00313%
9030	SPRINGER MUNICIPAL SCHOOLS	29,813	0.02935%

New Mexico Retiree Health Care Authority
Schedule of Employer Allocations
For the Year Ended June 30, 2022

Employer Code	Employer	2022 Employer Contributions (1)	Employer Allocation Percentage (2)
20265	TAOS ACADEMY CHARTER SCHOOL	\$ 34,446	0.03391%
20307	TAOS CHARTER SCHOOL	31,276	0.03079%
3320	TAOS COUNTY	192,393	0.18939%
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	23,323	0.02296%
20435	TAOS INTERNATIONAL SCHOOL	29,248	0.02879%
20062	TAOS MUNICIPAL SCHOOLS	299,011	0.29434%
6020	TATUM MUNICIPAL SCHOOLS	58,214	0.05731%
2394	TECH LEADERSHIP HIGH SCHOOL	34,757	0.03421%
5015	TEXICO MUNICIPAL SCHOOLS	84,093	0.08278%
29408	THE ASK ACADEMY	54,453	0.05360%
2413	THE GREAT ACADEMY	11,800	0.01162%
1398	THE MASTERS PROGRAM	22,019	0.02168%
2366	THE NEW AMERICA SCHOOL	23,732	0.02336%
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	23,891	0.02352%
1425	THRIVE COMMUNITY SCHOOL	1,215	0.00120%
2370	TIERRA ADENTRO OF NEW MEXICO	36,104	0.03554%
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	42,636	0.04197%
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	4,545	0.00447%
3330	TORRANCE COUNTY	93,973	0.09251%
2080	TOWN OF BERNALILLO	104,310	0.10268%
4290	TOWN OF EDGEWOOD	34,749	0.03421%
2270	TOWN OF ELIDA	1,706	0.00168%
2300	TOWN OF ESTANCIA	10,000	0.00984%
2720	TOWN OF SILVER CITY	138,837	0.13667%
2750	TOWN OF SPRINGER	10,408	0.01025%
2770	TOWN OF TAOS	117,333	0.11550%
32106	TOWN OF TATUM	14,622	0.01439%
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	14,322	0.01410%
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	191,245	0.18826%
10033	TUCUMCARI PUBLIC SCHOOLS	132,320	0.13025%
15049	TULAROSA MUNICIPAL SCHOOLS	138,339	0.13618%
1315	TURQUOISE TRAIL CHARTER SCHOOL	90,386	0.08898%
3340	UNION COUNTY	35,296	0.03475%
3350	VALENCIA COUNTY	215,951	0.21258%
24073	VAUGHN MUNICIPAL SCHOOLS	22,292	0.02194%
2100	VILLAGE OF BOSQUE FARMS	29,613	0.02915%
2130	VILLAGE OF CHAMA	8,959	0.00882%
32099	VILLAGE OF FT SUMNER	10,690	0.01052%
32100	VILLAGE OF HATCH	22,672	0.02232%
32101	VILLAGE OF JEMEZ SPRINGS	6,477	0.00638%
32102	VILLAGE OF LOGAN	12,151	0.01196%
2880	VILLAGE OF MELROSE	3,657	0.00360%
2490	VILLAGE OF MILAN	27,030	0.02661%
2530	VILLAGE OF PECOS	5,944	0.00585%
2560	VILLAGE OF QUESTA	9,396	0.00925%
2610	VILLAGE OF RESERVE	3,003	0.00296%
2800	VILLAGE OF TIJERAS	9,288	0.00914%
20317	VISTA GRANDE CHARTER HIGH SCHOOL	18,694	0.01840%
2442	VOZ COLLEGIATE PREP	5,902	0.00581%
30090	WAGON MOUND PUBLIC SCHOOLS	27,589	0.02716%
29330	WALATOWA CHARTER HIGH SCHOOL	11,816	0.01163%
12038	WEST LAS VEGAS PUBLIC SCHOOLS	254,825	0.25085%
8099	WESTERN NEW MEXICO UNIVERSITY	420,509	0.41395%
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	8,891	0.00875%
13142	ZUNI PUBLIC SCHOOLS	265,554	0.26141%
		<u>\$ 101,585,358</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, 2022

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense (Income)			
Employer Code	Employer	Net OPEB Liability June 30, 2022	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred 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 Changes in Proportion	Total Employer OPEB Expense (Income)	
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
1341	STATE OF NEW MEXICO	\$ 552,044,291	\$ 9,182,121	\$ 7,612,174	\$ 117,793,170	\$ 4,709,669	\$ 139,297,134	\$ 81,824,690	\$ 409,224,217	\$ 13,983,298	\$ 505,032,205	\$ (116,135,501)	\$ (1,725,602)	\$ (117,861,103)	
2308	21ST CENTURY PUBLIC ACADEMY	1,044,376	17,371	14,401	222,845	579,921	834,538	154,799	774,184	20,856	949,839	(219,709)	144,200	(75,509)	
2340	ABQ CHARTER ACADEMY	925,252	15,390	12,758	197,427	36,452	282,027	137,142	685,879	59,979	883,000	(194,649)	(9,713)	(204,362)	
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	1,083,606	18,024	14,942	231,216	216,112	480,294	160,613	803,265	44,867	1,008,745	(227,962)	49,503	(178,459)	
2390	ACE LEADERSHIP	752,244	12,512	10,373	160,511	79,208	262,604	111,499	557,630	182,078	851,207	(158,252)	(82,052)	(240,304)	
2441	ACES TECHNICAL CHARTER SCHOOL	212,034	3,527	2,924	45,243	300,247	351,941	31,428	157,178	-	188,606	(44,606)	73,593	28,987	
15046	ALAMOGORDO PUBLIC SCHOOLS	15,536,849	258,423	214,239	3,315,195	1,124,891	4,912,748	2,302,891	11,517,291	1,387,232	15,207,414	(3,268,542)	(12,583)	(3,281,125)	
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	16,188,583	269,264	223,225	3,454,260	233,696	4,180,445	2,399,492	12,000,414	2,477,859	16,877,765	(3,405,649)	(806,014)	(4,211,663)	
2343	ALBUQUERQUE BILINGUAL ACADEMY	1,007,444	16,757	13,892	214,965	159,191	404,805	149,325	746,807	227,809	1,123,941	(211,940)	(47,949)	(259,889)	
2435	ALBUQUERQUE COLLEGIATE	433,943	7,218	5,984	92,593	492,729	598,524	64,320	321,677	-	385,997	(91,290)	161,608	70,318	
4560	ALBUQUERQUE HOUSING AUTHORITY	1,353,575	22,514	18,665	288,821	167,293	497,293	200,629	1,003,990	307,085	1,511,104	(284,756)	(93,020)	(377,776)	
2341	ALBUQUERQUE INSTITUTE FOR MATHEMATICS AND SCIENCE	852,709	14,183	11,758	181,948	16,866	224,755	126,930	632,103	111,924	870,417	(179,387)	(44,002)	(223,389)	
4580	ALBUQUERQUE METROPOLITAN ARROYO FLOOD CONTROL AUTHORITY	749,673	12,469	10,337	159,962	583,648	766,416	111,717	555,724	66,185	733,026	(157,711)	314,530	156,819	
2003	ALBUQUERQUE PUBLIC SCHOOLS	264,483,025	4,399,131	3,646,973	56,434,407	16,071,926	80,552,437	39,202,002	196,058,286	9,140,371	244,400,659	(56,540,228)	1,539,967	(54,104,261)	
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	2,415,313	40,174	33,305	515,371	1,878,336	2,467,186	358,001	1,790,445	-	2,148,446	(508,118)	566,310	48,192	
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	838,578	13,948	11,563	178,933	314,800	519,244	124,295	621,628	107,309	853,232	(176,415)	(9,479)	(185,894)	
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	520,527	8,658	7,178	111,068	95,489	222,393	77,153	385,861	98,404	561,418	(109,505)	(1,317)	(110,822)	
8347	ALDO LEOPOLD CHARTER SCHOOL	603,318	10,135	8,402	130,014	64,658	131,209	90,314	451,681	202,698	744,693	(128,184)	(23,249)	(151,433)	
2356	ALICE KING COMMUNITY SCHOOL	1,359,987	22,554	18,698	289,335	240,163	570,750	200,986	1,005,178	-	1,206,164	(285,264)	111,336	(173,928)	
7335	ALMA D' ARTE CHARTER HIGH	617,442	10,270	8,514	131,747	204,979	355,510	91,518	457,703	71,909	621,130	(129,893)	33,878	(96,015)	
575	ALTURA PREP	463,480	7,709	6,391	98,896	486,044	599,040	68,698	343,572	-	412,270	(97,504)	177,182	79,678	
2303	AMY BIEHL CHARTER SCHOOL	965,802	16,064	13,318	206,079	-	235,461	143,152	715,938	279,215	1,138,305	(203,179)	(97,647)	(300,826)	
20316	ANANSI CHARTER SCHOOL	607,725	10,108	8,380	129,674	185,417	333,579	90,078	450,500	-	540,578	(127,849)	43,773	(84,076)	
23121	ANIMAS PUBLIC SCHOOLS	708,872	11,791	9,775	151,257	96,478	269,301	105,070	525,479	151,361	781,910	(149,128)	(40,407)	(189,535)	
3004	ARTESIA PUBLIC SCHOOLS	11,076,018	184,227	152,728	2,363,360	394,894	3,095,209	1,641,701	8,210,527	783,582	10,635,810	(2,330,101)	(67,789)	(2,397,890)	
16050	AZTEC MUNICIPAL SCHOOLS	7,610,981	128,593	104,948	1,624,003	308,682	2,164,226	1,128,109	5,641,934	471,567	7,241,610	(1,601,149)	(159,095)	(1,760,244)	
14043	BELEN CONSOLIDATED SCHOOLS	11,035,650	183,555	152,171	2,354,746	1,629,375	4,319,847	1,635,718	8,180,603	1,837,932	11,554,253	(2,321,609)	(117,289)	(2,438,898)	
3010	BERNALILLO COUNTY	65,304,075	1,085,199	900,482	13,934,341	2,414,873	18,335,895	9,679,451	48,409,175	5,446,370	63,534,996	(13,738,249)	(313,305)	(14,051,554)	
29086	BERNALILLO PUBLIC SCHOOLS	9,944,512	165,406	137,125	2,121,923	387,167	2,811,621	1,473,988	7,371,754	952,725	9,798,467	(2,092,062)	(210,118)	(2,302,180)	
16051	BLOOMFIELD MUNICIPAL SCHOOLS	8,464,668	140,792	116,720	1,806,159	303,526	2,367,197	1,254,644	6,274,763	459,023	7,988,430	(1,780,742)	34,765	(1,745,977)	
26077	CAPITAN MUNICIPAL SCHOOLS	1,676,450	27,884	23,117	357,715	104,182	512,898	248,485	1,242,733	51,252	1,542,470	(352,681)	36,197	(316,484)	
3005	CARLSBAD MUNICIPAL SCHOOLS	19,621,421	326,362	270,561	4,186,746	799,635	5,583,304	2,908,311	14,545,138	2,118,528	19,571,977	(4,127,828)	(469,388)	(4,597,216)	
26078	CARRIZO MUNICIPAL SCHOOLS	680,519	11,319	9,384	145,207	55,645	221,555	100,867	504,461	105,116	710,444	(143,163)	(1,885)	(145,048)	
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	20,968,852	348,774	289,141	4,474,256	1,354,742	6,466,913	3,108,029	15,543,974	1,379,923	20,031,926	(4,411,291)	(219,463)	(4,630,754)	
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	40,375,759	671,568	556,744	8,615,230	6,945,528	15,889,070	5,984,545	29,930,095	4,359,752	40,274,392	(8,493,991)	33,180	(8,460,811)	
2150	CENTRAL REGION EDUCATION COOPERATIVE	1,795,278	29,861	24,755	383,070	779,236	1,216,922	266,098	1,330,819	96,493	1,693,410	(377,679)	199,052	(178,627)	
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	535,272	8,903	7,381	114,214	67,083	197,581	79,339	396,791	70,279	546,409	(112,607)	18,313	(94,294)	
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	1,575,507	26,205	21,725	336,176	76,645	460,751	233,524	1,167,906	173,243	1,574,673	(331,445)	(58,462)	(389,907)	
3030	CHAVES COUNTY	4,489,889	74,680	61,911	958,036	-	1,094,627	665,497	3,328,304	1,310,460	5,304,261	(944,554)	(366,962)	(1,311,516)	
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	1,468,876	24,432	20,254	313,423	1,055,030	1,413,139	476,016	217,719	1,088,861	289,950	1,596,530	(309,013)	297,993	(11,020)
3040	CIBOLA COUNTY	1,756,184	29,211	24,216	374,728	47,861	476,016	260,304	1,301,839	533,561	2,095,704	(369,455)	(434,162)	(803,617)	
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	1,246,784	20,738	17,192	266,034	303,520	607,484	184,800	924,227	46,874	1,155,901	(262,290)	48,655	(213,635)	
9027	CIMARRON MUNICIPAL SCHOOLS	1,743,236	28,995	24,038	371,965	461,946	886,944	258,385	1,292,241	176,563	1,727,189	(366,731)	114,965	(251,766)	
2010	CITY OF ALAMOGORDO	6,304,054	104,855	86,927	1,345,136	482,455	2,019,373	934,395	4,673,124	738,658	6,346,177	(1,326,206)	(66,556)	(1,394,762)	
2020	CITY OF ALBUQUERQUE	157,585,078	2,621,103	2,172,950	33,624,919	1,970,709	40,389,681	23,357,456	116,816,042	8,815,644	148,989,142	(33,151,729)	(2,652,265)	(35,803,994)	
2040	CITY OF AZTEC	2,172,355	36,133	29,955	463,529	230,982	760,599	321,989	1,610,343	191,120	2,123,452	(457,006)	(15,695)	(472,701)	
2060	CITY OF BELEN	2,329,276	38,743	32,119	497,012	823,134	1,391,008	345,248	1,726,666	212,136	2,284,050	(490,018)	118,788	(371,230)	
2090	CITY OF BLOOMFIELD	1,737,639	28,902	23,960	370,771	95,547	519,180	257,555	1,288,092	505,028	2,050,675	(365,553)	(363,159)	(728,712)	

New Mexico Retiree Health Care Authority
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2022

		Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense (Income)			
Employer Code	Employer	Net OPEB Liability June 30, 2022	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred 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)	(15)
2110	CITY OF CARLSBAD	\$ 13,918,380	\$ 231,504	\$ 191,921	\$ 2,969,852	\$ 257,309	\$ 3,650,586	\$ 2,062,999	\$ 10,317,538	\$ 1,307,701	\$ 13,688,238	\$ (2,928,059)	\$ (132,204)	\$ (3,060,263)
2180	CITY OF CLOVIS	6,640,400	110,449	91,565	1,416,904	180,947	1,799,865	984,248	4,922,453	674,467	6,581,168	(1,396,964)	(149,363)	(1,546,327)
2210	CITY OF DEMING	2,933,224	48,788	40,446	625,880	33,845	748,959	434,766	2,174,366	690,059	3,299,191	(617,073)	(226,486)	(843,559)
2290	CITY OF ESPANOLA	3,051,437	50,754	42,076	651,104	162,964	906,898	452,288	2,261,996	231,476	2,945,760	(641,942)	(16,535)	(658,477)
2310	CITY OF FARMINGTON	21,354,463	355,188	294,458	4,556,536	1,435,029	6,641,211	3,165,185	15,829,823	5,222,241	24,217,249	(4,492,414)	(1,244,200)	(5,736,614)
2330	CITY OF GALLUP	7,608,955	126,559	104,920	1,623,571	859,298	2,714,348	1,127,809	5,640,433	2,050,255	8,818,497	(1,600,723)	(305,740)	(1,906,463)
2380	CITY OF JAL	1,155,536	19,220	15,934	246,564	679,544	961,262	171,275	856,586	1,027,861	1,027,861	(243,094)	234,696	(8,398)
2400	CITY OF LAS CRUCES	36,912,747	613,968	508,992	7,876,305	2,707,177	11,706,442	5,471,253	27,363,003	3,943,580	36,777,836	(7,765,465)	(40,858)	(7,806,323)
2410	CITY OF LAS VEGAS	4,507,889	74,979	62,160	961,877	446,351	1,545,367	668,165	3,341,647	658,837	4,668,649	(948,340)	(255,802)	(1,204,142)
2500	CITY OF MORIARTY	722,253	12,013	9,959	154,112	155,987	332,071	107,053	535,398	116,209	758,660	(151,943)	15,410	(136,533)
2550	CITY OF PORTALES	2,706,012	45,009	37,313	577,399	6,792	666,513	401,088	2,005,936	360,910	2,767,934	(569,273)	(131,669)	(700,942)
2570	CITY OF RATON	1,677,337	27,899	23,129	357,904	-	408,932	248,617	1,243,391	308,614	1,800,622	(352,867)	(114,550)	(467,417)
2620	CITY OF RIO RANCHO	16,060,106	267,127	221,454	3,426,846	417,869	4,333,296	2,380,449	11,905,176	1,409,727	15,695,352	(3,378,621)	(536,057)	(3,914,678)
2630	CITY OF ROSWELL	13,743,596	228,596	189,511	2,932,558	2,219,309	5,569,974	2,037,093	10,187,973	1,245,986	13,471,052	(2,891,289)	395,198	(2,496,091)
2690	CITY OF SANTA FE	31,145,376	518,039	429,466	6,645,685	503,478	8,096,668	4,616,406	23,087,717	7,972,141	35,676,264	(6,552,163)	(1,892,183)	(8,444,346)
2710	CITY OF SANTA ROSA	506,694	8,461	7,014	108,543	6,724	130,742	75,399	377,089	374,392	826,880	(107,016)	(109,788)	(216,804)
2730	CITY OF SOCORRO	2,349,505	39,079	32,397	501,329	129,174	701,979	348,247	1,741,662	268,110	2,368,019	(494,274)	(98,341)	(692,615)
2950	CITY OF SUNLAND PARK	1,931,718	32,130	26,637	412,183	212,531	722,531	286,322	1,431,961	287,210	2,005,493	(406,382)	111,043	(295,339)
2760	CITY OF T OR C	1,726,693	28,720	23,809	368,435	214,411	635,375	255,933	1,279,978	312,262	1,848,173	(363,251)	(31,544)	(394,795)
2780	CITY OF TEXICO	137,260	2,283	1,893	29,288	21,724	55,188	20,345	101,749	76,722	198,816	(28,876)	(9,737)	(38,613)
2810	CITY OF TUCUMCARI	1,250,858	20,805	17,248	266,903	101,607	406,563	185,404	927,247	980,430	2,093,081	(263,147)	(191,757)	(454,904)
18056	CLAYTON MUNICIPAL SCHOOLS	1,547,518	25,740	21,339	330,204	290,542	667,825	229,375	1,147,158	367,529	1,744,062	(325,557)	102,717	(222,840)
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	1,581,606	26,307	21,809	337,477	599,380	984,973	234,428	1,172,426	53,463	1,460,317	(332,728)	130,514	(202,214)
5012	CLOVIS MUNICIPAL SCHOOLS	23,028,705	383,035	317,544	4,913,780	2,040,466	7,654,825	3,413,343	17,070,920	1,238,704	21,722,967	(4,844,630)	427,306	(4,417,324)
8024	COBRE CONSOLIDATED SCHOOLS	4,657,619	77,470	64,224	993,825	691,314	1,826,833	690,358	3,452,640	1,135,387	5,278,385	(979,840)	182,122	(797,718)
3050	COLFAX COUNTY	1,563,743	26,010	21,563	333,666	159,337	540,576	231,780	1,159,185	217,849	1,608,814	(328,970)	8,424	(320,546)
2421	CORAL COMMUNITY CHARTER SCHOOL	700,134	11,645	9,654	149,392	195,198	365,899	103,775	519,002	46,932	669,709	(147,290)	7,250	(140,040)
26079	CORONA PUBLIC SCHOOLS	516,932	8,598	7,128	110,301	16,520	142,547	76,620	383,196	63,119	522,935	(108,749)	(22,374)	(131,123)
2363	CORRALES INTERNATIONAL SCHOOL	673,397	11,201	9,286	143,687	33,153	197,327	99,812	499,182	29,870	628,864	(141,665)	(266)	(141,931)
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	2,094,874	34,844	28,886	446,996	792,910	1,303,636	310,505	1,552,906	38,299	1,901,710	(440,706)	148,318	(294,388)
25319	COTTONWOOD VALLEY CHARTER SCHOOL	540,883	8,997	7,458	115,414	97,507	229,376	80,172	400,958	-	481,130	(113,790)	32,422	(81,368)
29087	CUBA INDEPENDENT SCHOOLS	3,435,433	57,141	47,371	733,040	1,186,388	2,023,940	509,204	2,546,647	161,011	3,216,862	(722,724)	329,248	(393,476)
3060	CURRY COUNTY	2,641,774	43,940	36,428	563,692	48,452	692,512	391,567	1,958,317	719,292	3,069,176	(655,759)	(186,519)	(742,278)
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	477,133	7,936	6,579	101,809	102,001	218,325	70,721	353,693	104,214	528,628	(100,376)	(24,810)	(125,186)
19059	DEMING PUBLIC SCHOOLS	17,600,047	292,741	242,688	3,755,433	3,702,219	7,993,081	2,608,701	13,046,716	442,608	16,098,025	(3,702,584)	774,956	(2,927,628)
18057	DES MOINES MUNICIPAL SCHOOLS	618,420	10,286	8,527	131,956	58,581	209,350	91,663	458,428	26,836	576,927	(130,099)	10,949	(119,150)
4008	DEXTER CONSOLIDATED SCHOOLS	2,600,473	43,254	35,858	554,879	105,727	739,718	385,445	1,927,701	455,920	2,769,066	(547,071)	(219,520)	(766,591)
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	925,935	15,401	12,768	197,573	209,253	434,996	137,243	686,385	34,173	857,801	(194,792)	7,930	(186,862)
11117	DORA CONSOLIDATED SCHOOLS	927,209	15,422	12,785	197,844	37,332	263,383	137,432	687,330	130,249	965,011	(195,060)	(25,766)	(220,826)
16359	DREAM DINE CHARTER SCHOOL	177,878	2,969	2,453	37,955	80,198	123,565	26,365	131,859	15,593	173,817	(37,421)	20,945	(16,476)
17115	DULCE INDEPENDENT SCHOOLS	3,021,127	50,250	41,659	644,637	522,577	1,259,123	447,795	2,239,528	397,443	3,084,766	(635,565)	82,751	(552,814)
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	189,711	3,155	2,616	40,480	75,412	121,663	28,119	140,630	2,069	170,818	(39,910)	35,447	(4,463)
2304	EAST MOUNTAIN HIGH SCHOOL	1,336,804	22,235	18,433	285,242	472,205	798,115	198,143	990,958	1,539	1,190,640	(281,228)	101,421	(179,807)
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	15,751,977	262,002	217,205	3,361,098	2,390,834	6,231,139	2,334,778	11,676,763	2,259,575	16,271,116	(3,313,799)	(456,017)	(3,769,816)
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	4,794,082	79,740	66,106	1,022,943	307,172	1,475,961	710,585	3,553,799	1,005,649	5,270,033	(1,008,548)	(273,041)	(1,281,589)
3100	EDDY COUNTY	10,075,878	167,591	138,937	2,149,953	1,469,774	3,926,255	1,493,459	7,469,135	931,507	9,894,101	(2,119,698)	270,172	(1,849,526)
2323	EL CAMINO REAL ACADEMY	1,027,583	17,092	14,169	219,262	174,524	425,047	152,310	761,736	23,537	937,583	(162,176)	32,658	(183,518)
11034	ELIDA MUNICIPAL SCHOOLS	689,849	11,474	9,512	147,197	147,381	315,564	102,250	511,377	85,649	699,276	(145,126)	39,920	(105,206)

New Mexico Retiree Health Care Authority
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2022

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense (Income)		
Employer Code	Employer	Net OPEB Liability June 30, 2022	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred 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 Changes in Proportion	Total Employer OPEB Expense (Income)
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
17054	ESPAÑOLA PUBLIC SCHOOLS	\$ 10,801,885	\$ 179,667	\$ 148,948	\$ 2,304,866	\$ 1,096,701	\$ 3,730,182	\$ 1,601,069	\$ 8,007,316	\$ 711,046	\$ 10,319,431	\$ (2,272,431)	\$ 1,051,411	\$ (1,221,020)
22065	ESTANCIA MUNICIPAL SCHOOLS	2,417,225	40,206	33,331	515,778	251,848	767,626	358,284	1,791,862	34,172	2,184,318	(508,520)	52,380	(456,140)
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	1,240,026	20,625	17,099	264,592	361,013	625,605	183,798	919,217	39,647	1,142,662	(260,869)	138,931	(121,938)
6016	EUNICE PUBLIC SCHOOLS	2,525,608	42,008	34,826	538,905	517,666	1,056,571	374,349	1,872,205	160,097	2,406,651	(531,321)	106,038	(425,283)
2432	EXPLORE ACADEMY	2,636,859	43,859	36,360	562,643	2,511,382	3,154,244	390,838	1,954,674	-	2,345,512	(554,725)	662,218	107,493
7440	EXPLORE LAS CRUCES	265,600	4,418	3,662	56,673	418,968	483,721	39,368	196,886	-	236,254	(55,875)	85,679	29,804
16052	FARMINGTON MUNICIPAL SCHOOLS	30,953,390	514,846	426,818	6,604,720	3,137,463	10,843,847	4,587,950	22,945,399	1,266,487	28,799,836	(6,511,774)	628,941	(5,882,833)
11118	FLOYD MUNICIPAL SCHOOLS	840,785	13,985	11,594	179,404	64,259	269,242	124,622	623,264	174,120	922,006	(176,879)	(26,094)	(202,973)
27083	FT SUMNER MUNICIPAL SCHOOLS	1,274,523	21,199	17,574	271,953	99,117	409,843	188,911	944,790	53,432	1,187,133	(268,126)	15,684	(252,432)
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	41,556,053	691,199	573,019	8,867,076	2,997,314	13,128,608	6,159,490	30,805,033	1,727,789	38,692,312	(8,742,294)	(12,137)	(8,754,431)
4140	GALLUP HOUSING AUTHORITY	254,814	4,238	3,514	54,371	35,973	98,996	37,769	188,890	39,788	266,447	(53,606)	(6,657)	(59,263)
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	36,467,381	606,560	502,851	7,781,274	871,850	9,762,535	5,405,240	27,032,858	4,342,741	36,780,839	(7,671,772)	(314,474)	(7,986,246)
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	485,643	8,078	6,697	103,625	30,944	149,344	71,983	360,002	151,149	583,134	(102,166)	(50,766)	(152,932)
2362	GORDON BERNELL CHARTER SCHOOL	754,906	12,556	10,409	161,079	124,930	308,974	111,893	559,604	447,335	1,118,832	(158,812)	(42,033)	(200,845)
5013	GRADY MUNICIPAL SCHOOLS	667,867	11,109	9,209	142,507	37,265	200,990	98,992	495,083	19,300	613,375	(140,502)	4,316	(136,186)
3110	GRANT COUNTY	3,253,868	54,121	44,868	694,298	13,860	807,147	482,292	2,412,056	576,756	3,471,104	(684,528)	(224,073)	(908,601)
14044	GRANTS-CIBOLA COUNTY SCHOOLS	10,343,389	172,041	142,626	2,207,034	490,796	3,012,497	1,533,110	7,667,438	1,314,416	10,514,964	(2,175,975)	(231,327)	(2,407,302)
4009	GRERMAN MUNICIPAL SCHOOLS	1,341,515	22,313	18,498	286,247	11,906	338,964	198,841	994,450	388,223	1,581,514	(282,219)	(101,878)	(384,097)
7022	HATCH VALLEY MUNICIPAL SCHOOLS	4,164,125	69,262	57,419	888,526	644,991	1,660,198	617,212	3,086,819	87,344	3,791,375	(876,022)	122,473	(753,549)
2430	HEALTH LEADERSHIP HIGH SCHOOL	593,344	9,869	8,182	126,606	22,606	167,263	87,946	439,839	165,338	693,123	(124,824)	(29,022)	(153,846)
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	309,540	5,149	4,268	66,049	-	75,466	45,880	229,459	774,167	1,049,506	(65,119)	(588,968)	(654,087)
6017	HOBBS MUNICIPAL SCHOOLS	29,018,918	482,670	400,144	6,191,949	4,704,821	11,779,584	4,301,220	21,511,397	1,307,104	27,119,721	(6,104,812)	441,065	(5,663,747)
26080	HONDO VALLEY PUBLIC SCHOOLS	930,896	15,484	12,836	198,631	284,971	511,922	137,979	690,062	-	828,041	(195,836)	69,042	(126,794)
2327	HORIZON ACADEMY WEST	997,591	16,593	13,756	212,862	73,385	316,596	147,864	739,503	141,717	1,029,084	(209,867)	(114)	(209,981)
10119	HOZE MUNICIPAL SCHOOLS	507,511	8,441	6,998	108,291	18,374	142,104	75,224	376,212	149,028	600,464	(106,767)	(62,837)	(169,604)
573	HOZO ACADEMY	1,299,235	21,610	17,915	277,226	1,561,595	1,878,346	192,574	963,109	-	1,155,683	(273,325)	473,228	199,903
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	973,084	16,185	13,418	207,633	462,015	699,251	144,232	721,336	371,541	1,237,109	(204,711)	55,114	(149,597)
7420	J. PAUL TAYLOR ACADEMY	592,775	9,860	8,174	126,484	175,730	320,248	87,862	439,417	9,468	536,747	(124,704)	78,670	(46,034)
6018	JAL PUBLIC SCHOOLS	1,662,023	27,644	22,918	354,636	146,377	551,575	246,347	1,232,039	21,212	1,499,598	(349,646)	52,535	(297,111)
3321	JEFFERSON MONTESSORI ACADEMY	841,012	13,989	11,597	179,452	328,639	533,677	124,656	623,433	22,057	770,146	(176,927)	55,688	(121,239)
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	904,500	15,044	12,472	192,999	146,369	366,884	134,066	670,495	329,879	1,134,440	(190,283)	(98,606)	(288,889)
29088	JEMEZ VALLEY PUBLIC SCHOOLS	1,267,446	21,081	17,477	270,443	39,665	348,666	187,862	939,544	156,654	1,284,060	(266,637)	(36,652)	(303,299)
7337	LA ACADEMIA DE DOLORES HUERTA	346,085	5,756	4,772	73,846	39,077	123,451	51,297	256,549	183,767	491,613	(72,807)	(62,949)	(136,756)
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	1,079,419	17,954	14,884	230,322	154,131	417,291	159,993	800,161	390,863	1,351,017	(227,081)	(80,103)	(307,184)
17425	LA TIERRA MONTESSORI SCHOOL	206,436	3,434	2,847	44,049	117,431	167,761	30,598	153,029	179,832	363,459	(43,429)	(39,412)	(82,841)
4010	LAKE ARTHUR SCHOOLS	639,105	10,630	8,813	136,370	163,152	318,965	94,729	473,761	4,132	572,622	(134,451)	39,837	(94,614)
7023	LAS CRUCES PUBLIC SCHOOLS	75,183,848	1,250,529	1,036,715	16,042,451	6,031,946	24,361,841	11,143,843	55,732,939	-	66,876,782	(15,816,692)	1,813,259	(14,003,433)
7338	LAS MONTANAS CHARTER HIGH SCHOOL	662,065	11,012	9,129	141,269	115,694	277,104	98,132	490,781	13,093	602,006	(139,281)	72,752	(66,529)
12037	LAS VEGAS CITY SCHOOLS	4,544,889	75,595	62,670	969,772	327,965	1,436,002	673,649	3,369,075	603,417	4,646,141	(956,124)	125,665	(830,459)
3150	LEA COUNTY	9,739,555	161,997	134,299	2,078,190	2,552,619	4,927,105	1,443,609	7,219,822	865,363	9,528,794	(2,048,945)	598,476	(1,450,469)
3160	LINCOLN COUNTY	2,279,032	37,907	31,426	486,291	199,449	755,073	337,801	1,689,421	250,192	2,277,414	(479,448)	(17,791)	(497,239)
10120	LOGAN MUNICIPAL SCHOOLS	1,126,090	18,730	15,528	240,281	82,845	357,384	166,911	834,758	61,394	1,063,063	(236,900)	550	(236,350)
23070	LORDSBURG MUNICIPAL SCHOOLS	1,817,396	30,229	25,060	387,789	130,896	573,974	269,377	1,347,215	12,571	1,629,163	(382,332)	63,400	(318,932)
3170	LOS ALAMOS COUNTY	21,221,049	352,968	292,618	4,528,069	1,407,245	6,580,900	3,145,410	15,730,924	3,461,089	22,337,423	(4,464,347)	(708,269)	(5,172,616)
32093	LOS ALAMOS PUBLIC SCHOOLS	13,888,297	231,003	191,507	2,963,433	917,097	4,303,040	2,058,541	10,295,238	221,774	12,575,553	(2,921,730)	402,663	(2,519,067)
14045	LOS LUNAS CONSOLIDATED SCHOOLS	24,145,694	401,614	332,946	5,152,119	1,398,371	7,285,050	3,578,905	17,898,931	125,683	21,603,519	(5,079,615)	730,413	(4,349,202)
2322	LOS PUENTES CHARTER SCHOOL	645,931	10,744	8,907	137,826	162,732	320,209	95,741	478,822	126,076	700,639	(135,887)	(6,652)	(142,539)
3006	LOVING MUNICIPAL SCHOOLS	1,962,324	32,639	27,059	418,713	573,323	1,051,734	290,858	1,454,649	319,270	2,064,777	(412,821)	5,770	(407,051)

New Mexico Retiree Health Care Authority
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2022

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense (Income)			
		Net OPEB Liability June 30, 2022	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred 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)	(15)
6019	LOVINGTON MUNICIPAL SCHOOLS	\$ 10,147,762	\$ 168,787	\$ 139,928	\$ 2,165,292	\$ 1,087,077	\$ 3,561,084	\$ 1,504,114	\$ 7,522,421	\$ 987,988	\$ 10,014,523	\$ (2,134,820)	\$ 84,598	\$ (2,050,222)
12128	LUNA COMMUNITY COLLEGE	2,334,236	38,825	32,187	498,071	137,630	706,713	345,983	1,730,343	1,163,700	3,240,026	(491,062)	(213,387)	(704,449)
3180	LUNA COUNTY	4,282,498	71,231	59,052	913,783	273,152	1,317,218	634,757	3,174,567	417,911	4,227,235	(900,924)	(120,773)	(1,021,697)
25075	MAGDALENA MUNICIPAL SCHOOLS	1,847,888	30,736	25,481	394,295	469,811	920,323	273,896	1,369,818	129,432	1,773,146	(388,747)	31,597	(357,150)
2311	MARK ARMUJO ACADEMY	697,609	11,603	9,619	148,853	274,325	444,400	103,400	517,129	117,303	673,832	(146,758)	63,458	(83,300)
9028	MAXWELL MUNICIPAL SCHOOLS	636,397	10,585	8,775	135,792	11,260	166,412	94,328	471,754	99,198	665,280	(133,881)	(23,539)	(157,420)
17424	MCCURDY CHARTER SCHOOL	1,175,469	19,552	16,209	250,817	151,416	437,994	174,230	871,362	56,140	1,101,732	(247,288)	6,835	(240,453)
3200	MCKINLEY COUNTY	4,702,264	78,212	64,840	1,003,352	-	1,146,404	696,975	3,485,736	851,381	5,034,092	(989,232)	(477,396)	(1,466,618)
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	670,211	11,148	9,242	143,007	65,674	229,071	99,340	496,820	289,781	885,941	(140,995)	(26,109)	(167,104)
5014	MELROSE MUNICIPAL SCHOOLS	939,747	15,631	12,958	200,520	73,694	302,803	139,291	696,624	29,138	865,053	(197,698)	18,258	(179,440)
17127	MESA VISTA SCHOOLS	983,711	16,362	13,564	209,901	363,368	603,195	145,807	729,214	555,525	1,430,546	(206,947)	(166,399)	(373,316)
10141	MESALANDS COMMUNITY COLLEGE	1,820,968	30,288	25,109	388,551	616,190	1,060,138	269,906	1,349,863	277,975	1,897,744	(383,084)	42,544	(340,540)
4570	MID-REGION COUNCIL OF GOVERNMENTS	3,562,794	59,260	49,128	760,216	2,809,010	3,677,814	528,082	2,641,059	149,952	3,319,093	(749,518)	1,474,351	724,833
13369	MIDDLE COLLEGE HIGH SCHOOL	333,342	5,544	4,596	71,127	95,373	176,640	49,408	247,103	58,308	354,819	(70,126)	13,308	(56,818)
2425	MONITEO ACHIEVEMENT & SUCCESS SCHOOL	5,835,773	97,066	80,470	1,245,216	5,135,805	6,558,557	864,986	4,325,993	13,375	5,204,354	(1,227,692)	1,393,841	166,149
1306	MONTE DEL SOL CHARTER SCHOOL	1,192,377	19,833	16,442	254,425	334,761	625,461	176,736	883,895	-	1,060,631	(250,844)	125,135	(125,709)
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	979,637	16,294	13,508	209,031	249,710	488,543	145,203	726,194	26,863	898,260	(206,090)	47,059	(159,031)
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	709,350	11,799	9,781	151,359	186,513	359,452	105,141	525,833	35,135	666,109	(149,229)	45,162	(104,067)
30089	MORA INDEPENDENT SCHOOLS	2,051,639	34,125	28,290	437,771	283,815	784,001	304,096	1,520,857	217,319	2,042,272	(431,610)	2,602	(429,008)
9324	MORENO VALLEY CHARTER HIGH SCHOOL	246,144	4,094	3,394	52,521	75,029	135,038	36,484	182,464	52,323	271,271	(51,782)	8,596	(43,186)
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	7,188,893	119,572	99,128	1,533,939	498,870	2,251,509	1,065,547	5,329,405	435,737	6,830,329	(1,512,353)	(77,040)	(1,589,393)
16356	MOSAIC ACADEMY CHARTER SCHOOL	444,229	7,389	6,125	94,788	71,402	179,704	65,844	329,302	38,218	433,364	(93,454)	10,200	(83,254)
31091	MOSQUERO MUNICIPAL SCHOOLS	417,400	6,943	5,756	89,063	148,813	250,575	61,868	309,414	76,389	447,671	(87,810)	7,790	(80,020)
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	741,799	12,338	10,229	158,282	255,363	436,212	109,950	549,887	-	659,837	(156,055)	64,353	(91,702)
22067	MOUNTAINAIR PUBLIC SCHOOLS	1,071,705	17,826	14,778	228,677	373,544	634,825	158,849	794,443	258,946	1,212,238	(225,458)	32,573	(192,885)
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	565,355	9,404	7,796	120,633	40,936	178,769	83,798	419,091	105,070	607,959	(118,936)	(30,182)	(149,118)
2354	NATIVE AMERICAN COMMUNITY ACADEMY	1,806,043	30,073	24,931	385,794	413,717	854,515	267,990	1,340,282	24,568	1,632,840	(380,364)	111,075	(269,289)
2148	NEW MEXICO ACTIVITIES ASSOCIATION	542,622	9,025	7,482	115,783	9,707	141,997	80,428	402,240	65,349	548,017	(114,153)	(18,734)	(132,887)
1418	NEW MEXICO CONNECTIONS ACADEMY	2,267,040	37,708	31,260	483,733	1,435,518	1,988,219	336,023	1,680,531	351,795	2,368,349	(476,925)	264,924	(212,001)
12102	NEW MEXICO HIGHLANDS UNIVERSITY	12,720,064	211,572	175,398	2,714,160	1,969,237	5,070,367	1,885,384	9,429,240	1,331,395	12,646,019	(2,675,965)	(266,010)	(2,941,975)
2414	NEW MEXICO INTERNATIONAL SCHOOL	1,078,619	17,891	14,832	229,512	781,510	1,043,745	159,430	797,344	12,534	969,308	(226,282)	225,074	(1,208)
6124	NEW MEXICO JUNIOR COLLEGE	5,628,746	93,623	77,615	1,201,041	-	1,372,279	834,300	4,172,526	1,586,228	6,593,054	(1,184,139)	(635,640)	(1,819,779)
4097	NEW MEXICO MILITARY INSTITUTE	6,772,082	112,639	93,380	1,444,997	26,118	1,677,334	1,003,763	5,020,053	649,870	6,673,686	(1,424,663)	(166,468)	(1,591,131)
1416	NEW MEXICO SCHOOL FOR THE ARTS	879,810	14,634	12,132	187,731	237,411	451,908	130,407	652,193	-	782,600	(185,089)	87,493	(97,596)
1094	NEW MEXICO SCHOOL FOR THE DEAF	4,761,337	79,195	65,654	1,015,956	129,121	1,289,926	705,731	3,529,526	944,604	5,179,861	(1,001,659)	(147,492)	(1,149,151)
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	4,775,946	79,438	65,856	1,019,074	190,131	1,354,499	707,897	3,540,355	323,681	4,571,933	(1,004,733)	(24,779)	(1,029,512)
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	719,067	11,960	9,915	153,432	234,463	409,770	106,581	533,036	176,262	815,879	(151,273)	(44,605)	(195,878)
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	1,286,993	21,406	17,746	274,614	34,446	348,212	190,760	954,033	90,597	1,235,390	(270,749)	9,515	(261,234)
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	678,130	11,279	9,351	144,697	66,274	231,601	100,513	502,690	190,971	794,174	(142,661)	13,072	(129,589)
2328	NORTH VALLEY ACADEMY	1,274,478	21,198	17,574	271,943	270,975	581,690	188,905	944,756	103,925	1,237,586	(268,116)	(29,560)	(297,676)
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	374,961	6,237	5,170	80,008	31,589	123,004	55,577	277,955	239,332	572,864	(78,882)	(101,255)	(180,137)
32110	NORTHERN NEW MEXICO COLLEGE	4,498,696	74,827	62,033	959,915	756,004	1,852,779	666,802	3,334,832	331,373	4,333,007	(946,407)	200,061	(746,346)
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	787,014	13,090	10,852	167,930	98,534	290,406	116,652	583,405	50,666	750,723	(165,567)	27,560	(138,007)
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	198,608	3,303	2,739	42,378	31,371	79,791	29,438	147,226	121,402	298,066	(41,782)	11,146	(30,636)
32118	PECOS CONNECTIONS ACADEMY	2,385,595	39,679	32,895	509,029	2,372,756	2,954,359	353,596	1,768,415	-	2,122,011	(501,866)	754,122	252,256
12039	PECOS INDEPENDENT SCHOOLS	2,009,541	33,425	27,710	428,788	10,184	500,107	297,857	1,489,650	350,245	2,137,752	(422,754)	(101,634)	(524,388)
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	376,690	6,249	5,180	80,163	80,708	172,300	55,685	278,494	88,101	422,280	(79,035)	39,936	(39,099)
20060	PENASCO INDEPENDENT SCHOOLS	1,532,909	25,497	21,137	327,086	409,912	783,632	227,210	1,136,328	477,771	1,841,309	(322,484)	151,849	(170,635)

New Mexico Retiree Health Care Authority
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2022

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense (Income)			
		Net OPEB Liability June 30, 2022	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred 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 Changes in Proportion	Total Employer OPEB Expense (Income)
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1001	POJOAQUE VALLEY SCHOOLS	\$ 4,478,489	\$ 74,490	\$ 61,754	\$ 955,603	\$ 1,044,889	\$ 2,136,736	\$ 663,807	\$ 3,319,853	\$ 2,143,964	\$ 6,127,624	\$ (942,156)	\$ (160,276)	\$ (1,102,432)
11035	PORTALES MUNICIPAL SCHOOLS	9,024,971	150,112	124,446	1,925,715	1,173,031	3,373,304	1,337,692	6,690,109	315,160	8,342,961	(1,898,615)	331,785	(1,566,830)
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	1,048,381	17,438	14,456	223,700	54,879	310,473	155,392	777,153	107,336	1,039,881	(220,552)	(15,195)	(235,747)
28094	QUEMADO INDEPENDENT SCHOOL DISTRICT	898,105	14,938	12,384	191,634	111,344	330,300	133,118	665,755	17,344	816,217	(188,938)	26,907	(162,031)
20125	QUESTA INDEPENDENT SCHOOLS	1,120,060	18,630	15,445	238,994	155,478	428,547	166,017	830,288	498,501	1,494,806	(235,631)	(167,923)	(403,554)
7445	RAICES DEL SABER XINACHTLI COMMUNITY SCHOOL	301,689	5,018	4,160	64,373	398,177	471,728	44,717	223,639	-	288,356	(63,467)	106,378	42,911
9029	RATON PUBLIC SCHOOLS	2,694,748	44,822	37,158	574,995	574,004	1,230,979	399,419	1,997,587	442,929	2,839,935	(566,904)	(158,240)	(725,144)
2580	RATON PUBLIC SERVICE	353,230	5,875	4,871	75,371	12,913	99,030	52,356	261,846	134,785	448,987	(74,310)	(23,162)	(97,472)
20312	RED RIVER VALLEY CHARTER SCHOOL	300,597	5,000	4,145	64,140	73,383	146,668	44,555	222,829	6,022	273,406	(63,238)	18,748	(44,490)
26150	REGION IX EDUCATION COOPERATIVE	2,068,751	34,409	28,526	441,422	480,387	984,744	306,633	1,533,541	61,244	1,901,418	(435,210)	262,041	(173,169)
5016	REGIONAL EDUCATION COOPERATIVE #6	226,938	3,775	3,129	48,423	16,329	71,656	33,637	168,227	61,602	263,466	(47,742)	(4,554)	(52,296)
6150	REGIONAL EDUCATION COOPERATIVE VII	212,648	3,537	2,932	45,374	139,187	191,030	31,519	157,634	32,234	221,387	(44,736)	70,166	25,430
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	343,696	5,717	4,739	73,337	12,094	95,887	50,943	254,778	164,998	470,719	(72,304)	(35,726)	(108,030)
28085	RESERVE SCHOOL DISTRICT	719,522	11,968	9,922	153,529	11,450	166,869	106,648	533,373	85,170	725,191	(151,368)	(17,823)	(169,211)
3240	RIO ARRIBA COUNTY	4,352,265	72,391	60,014	928,670	226,603	1,287,678	645,098	3,226,285	1,020,099	4,891,482	(915,601)	(353,500)	(1,269,101)
12326	RIO GALLINAS CHARTER SCHOOL	268,421	4,465	3,701	57,275	73,229	138,670	39,786	198,978	31,401	270,165	(56,469)	10,290	(46,179)
2445	RIO GRANDE ACADEMY OF FINE ARTS	76,458	1,272	1,054	16,314	120,608	139,248	11,333	56,677	-	68,010	(16,085)	24,664	8,579
29123	RANCHO PUBLIC SCHOOLS	51,251,644	852,466	706,712	10,935,886	11,080,201	23,575,265	7,596,582	37,992,266	6,372,931	51,961,779	(10,781,989)	1,666,770	(9,115,219)
2318	ROBERT F. KENNEDY CHARTER SCHOOL	1,203,527	20,018	16,596	256,804	153,821	447,239	178,388	892,161	12,571	1,083,120	(253,190)	45,494	(207,696)
3250	ROOSEVELT COUNTY	1,633,897	27,177	22,530	348,635	120,220	518,562	242,178	1,211,190	203,551	1,656,919	(343,729)	1,185	(342,544)
2313	ROOTS AND WINGS COMMUNITY SCHOOL	201,225	3,347	2,775	42,937	77,152	126,211	29,826	149,166	16,482	195,474	(42,332)	3,480	(38,852)
4011	ROSWELL INDEPENDENT SCHOOLS	30,170,973	501,832	416,029	6,437,770	4,295,128	11,650,759	4,471,979	22,365,402	214,835	27,052,216	(6,347,174)	1,258,477	(5,088,697)
31092	ROY SCHOOLS	518,638	8,626	7,152	110,665	118,564	245,007	76,873	384,461	9,388	470,722	(109,108)	26,486	(82,622)
26081	RUIDOSO MUNICIPAL SCHOOLS	4,931,865	82,031	68,006	1,052,343	233,903	1,436,283	731,007	3,655,936	656,192	5,043,135	(1,037,534)	22,139	(1,015,395)
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	360,944	6,004	4,977	77,017	57,542	145,540	53,500	267,564	133,631	454,695	(75,933)	17,688	(58,245)
10032	SAN JON MUNICIPAL SCHOOLS	564,581	9,391	7,785	120,468	15,897	153,541	83,683	418,518	132,683	634,884	(118,773)	(21,837)	(140,610)
32107	SAN JUAN COMMUNICATIONS	691,624	11,504	9,537	147,576	16,386	185,003	102,513	512,693	411,740	1,026,946	(145,499)	(132,265)	(277,764)
3260	SAN JUAN COUNTY	13,017,043	216,512	179,493	2,777,528	422,109	3,595,642	1,929,402	9,649,387	4,630,675	16,209,464	(2,738,441)	(1,098,330)	(3,836,771)
4390	SAN JUAN WATER COMMISSION	136,395	2,269	1,881	29,103	23,160	56,413	20,217	101,108	13,739	135,064	(28,694)	5,613	(23,081)
3270	SAN MIGUEL COUNTY	1,904,708	31,681	26,264	406,419	841	465,205	282,318	1,411,938	385,615	2,079,871	(400,700)	(101,032)	(501,732)
29303	SAN DOVAL ACADEMY OF BILINGUAL EDUCATION	597,645	9,941	8,241	127,523	500,884	646,589	88,584	443,027	18,067	549,678	(125,729)	121,566	(4,163)
3280	SAN DOVAL COUNTY	9,626,689	160,120	132,743	2,054,107	1,197,197	3,544,167	1,426,880	7,136,156	2,259,322	10,822,358	(2,025,200)	(217,662)	(2,242,862)
4260	SANTA FE CIVIC HOUSING AUTHORITY	820,123	13,641	11,309	174,995	182,815	382,760	121,560	607,948	73,355	802,863	(172,532)	38,443	(134,089)
1003	SANTA FE COMMUNITY COLLEGE	9,789,639	162,830	134,990	2,088,877	-	2,386,697	1,451,032	7,256,949	2,737,579	11,445,560	(2,059,481)	(1,157,122)	(3,216,603)
3290	SANTA FE COUNTY	20,301,121	337,667	279,933	4,331,778	321,624	5,271,002	3,009,057	15,048,992	5,048,077	23,106,126	(4,270,819)	(915,594)	(5,186,413)
1002	SANTA FE PUBLIC SCHOOLS	39,690,780	660,174	547,299	8,469,071	1,844,001	11,520,545	5,883,017	29,422,328	2,623,450	37,928,795	(8,349,890)	(177,999)	(8,527,889)
4270	SANTA FE SOLID WASTE MANAGEMENT AGENCY	859,399	14,294	11,850	183,375	1,219,727	1,429,246	127,381	637,062	24,154	788,597	(180,795)	301,525	120,730
24072	SANTA ROSA CONSOLIDATED SCHOOLS	3,066,524	51,005	42,284	654,324	843,775	1,591,388	454,524	2,273,180	62,741	2,790,445	(645,115)	132,926	(512,189)
14366	SCHOOL OF DREAMS ACADEMY	1,621,769	26,975	22,363	346,047	566,554	961,939	240,381	1,202,199	632	1,443,212	(341,177)	123,333	(217,844)
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	536,638	8,926	7,400	114,506	492,019	622,851	79,541	397,803	7,704	485,048	(112,894)	110,000	(2,894)
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	662,861	11,025	9,140	141,439	467,960	629,564	98,250	491,372	-	589,622	(139,448)	172,261	32,813
3300	SIERRA COUNTY	1,437,861	23,916	19,827	306,805	538,011	888,559	213,121	1,065,870	195,864	1,474,855	(302,488)	585,490	283,002
8026	SILVER CITY CONSOLIDATED SCHOOLS	7,874,578	130,977	108,583	1,680,248	44,282	1,964,090	1,167,180	5,837,336	921,507	7,926,023	(1,656,603)	(301,923)	(1,958,526)
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	287,081	4,775	3,959	61,256	155,853	225,843	42,551	212,810	55,785	311,146	(60,394)	64,181	3,787
25076	SOCORRO CONSOLIDATED SCHOOLS	4,649,722	77,339	64,115	992,141	181,536	1,315,131	689,188	3,446,787	490,774	4,626,749	(98,719)	(68,762)	(1,046,941)
2440	SOLARE COLLEGIATE CHARTER	663,931	11,043	9,155	141,667	869,671	1,031,536	98,409	492,164	-	590,573	(139,673)	234,087	94,414
2309	SOUTH VALLEY ACADEMY	1,965,669	32,695	27,105	419,427	291,049	770,276	291,354	1,457,128	104,063	1,852,545	(413,525)	96,993	(316,532)
2396	SOUTH VALLEY PREPARATORY SCHOOL	591,797	9,843	8,160	126,275	238,282	382,560	87,717	438,692	6,374	532,783	(124,498)	63,466	(61,032)

New Mexico Retiree Health Care Authority
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2022

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense (Income)			
		Net OPEB Liability June 30, 2022	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred 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 Changes in Proportion	Total Employer OPEB Expense (Income)
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	\$ 418,470	\$ 6,960	\$ 5,770	\$ 89,291	\$ 55,814	\$ 157,835	\$ 62,026	\$ 310,207	\$ 50,684	\$ 422,917	\$ (88,035)	\$ (9,952)	\$ (97,987)
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	547,765	9,111	7,553	116,880	70,446	203,990	81,190	406,052	187,254	674,496	(115,235)	2,761	(112,474)
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	119,329	1,985	1,645	25,462	59,678	88,770	17,687	88,457	21,495	127,639	(25,104)	5,652	(19,452)
2346	SOUTHWEST PRIMARY LEARNING CENTER	489,352	8,139	6,748	104,416	186,390	305,693	72,532	362,751	11,604	446,887	(102,947)	103,724	777
21150	SOUTHWEST REGIONAL EDUCATION #10	1,138,080	18,896	15,665	242,413	351,908	628,882	168,391	842,163	48,108	1,058,662	(239,001)	151,617	(87,384)
32098	SOUTHWEST SECONDARY LEARNING CENTER	490,012	8,150	6,757	104,557	26,763	146,227	72,630	363,240	152,678	588,548	(103,086)	(13,762)	(116,848)
4520	SPRINGER HOUSING AUTHORITY	72,407	1,204	998	15,450	11,459	29,111	10,732	53,675	1,280	65,687	(15,233)	3,169	(12,064)
9030	SPRINGER MUNICIPAL SCHOOLS	678,403	11,284	9,355	144,755	8,595	173,989	100,554	502,893	34,846	638,293	(142,718)	(13,480)	(156,198)
20265	TAOS ACADEMY CHARTER SCHOOL	783,828	13,037	10,808	167,250	286,623	477,718	116,180	581,043	108,416	805,639	(164,897)	42,529	(122,368)
20307	TAOS CHARTER SCHOOL	711,694	11,838	9,814	151,859	322,198	495,709	105,488	527,571	64,758	697,817	(149,722)	94,562	(55,160)
3320	TAOS INTEGRATED	4,377,956	72,818	60,368	934,152	331,326	1,398,664	648,906	3,245,330	1,104,922	4,999,158	(921,006)	(243,744)	(1,164,750)
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	530,721	8,827	7,318	113,243	236,011	365,399	78,664	393,418	68,181	540,263	(111,650)	42,303	(69,347)
20435	TAOS INTERNATIONAL SCHOOL	665,546	11,070	9,177	142,012	303,556	465,815	98,648	493,362	69,533	661,543	(140,013)	58,106	(81,907)
20062	TAOS MUNICIPAL SCHOOLS	6,804,078	113,172	93,822	1,451,829	470,340	2,129,163	1,008,509	5,043,787	780,047	6,832,343	(1,431,398)	(110,349)	(1,541,747)
6020	TATUM MUNICIPAL SCHOOLS	1,324,676	22,033	18,266	282,654	93,232	416,185	196,345	981,967	113,703	1,292,015	(278,677)	(26,735)	(305,412)
2394	TECH LEADERSHIP HIGH SCHOOL	790,905	13,155	10,906	168,760	254,509	447,330	117,229	586,289	-	703,518	(166,386)	143,510	(22,876)
5015	TEXICO MUNICIPAL SCHOOLS	1,913,560	31,828	26,386	408,308	144,043	610,565	283,630	1,418,500	91,166	1,793,296	(402,562)	(7,114)	(409,676)
29408	THE ASK ACADEMY	1,239,093	20,610	17,086	264,393	277,469	579,558	183,660	918,526	95,784	1,197,970	(260,672)	78,749	(181,923)
2413	THE GREAT ACADEMY	268,512	4,466	3,703	57,294	-	65,463	39,799	199,045	244,953	483,797	(56,488)	(95,214)	(151,702)
1398	THE MASTERS PROGRAM	501,048	8,334	6,909	106,912	77,524	199,679	74,266	371,422	186,357	632,045	(105,407)	(962)	(106,369)
2366	THE NEW AMERICA SCHOOL	540,028	8,982	7,446	115,229	26,432	158,089	80,044	400,317	217,797	698,158	(113,608)	(62,248)	(175,856)
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	543,646	9,042	7,496	116,001	132,567	265,106	80,580	402,999	175,789	659,368	(114,369)	(44,695)	(159,064)
1425	THRIVE COMMUNITY SCHOOL	27,648	460	381	5,899	43,612	50,352	4,098	20,495	-	24,593	(5,816)	8,919	3,103
2370	TIERRA ADENTRO OF NEW MEXICO	821,557	13,665	11,328	175,301	136,226	336,520	121,772	609,011	195,443	926,226	(172,834)	(25,141)	(197,975)
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	970,194	16,137	13,378	207,016	105,387	341,918	143,803	719,194	24,501	887,498	(204,103)	(101)	(204,204)
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	103,423	1,720	1,426	22,068	34,311	59,525	15,329	76,666	43,036	135,031	(21,757)	(8,066)	(29,823)
3330	TORRANCE COUNTY	2,138,382	35,568	29,486	456,280	309,955	831,289	316,954	1,585,158	19,117	1,921,229	(449,859)	67,168	(382,691)
2080	TOWN OF BERNALILLO	2,373,603	39,490	32,730	506,471	215,593	794,274	351,818	1,759,525	188,065	2,299,408	(499,343)	76,174	(423,169)
4290	TOWN OF EDGEWOOD	790,723	13,152	10,903	168,722	88,400	281,177	117,202	586,154	7,677	711,033	(166,347)	66,592	(99,755)
2270	TOWN OF ELIDA	38,821	646	535	8,283	4,311	13,775	5,754	28,777	46,823	81,354	(8,167)	(8,435)	(16,602)
2300	TOWN OF ESTANCIA	227,553	3,785	3,138	48,554	30,934	86,411	33,728	168,682	63,191	265,601	(47,871)	(30,155)	(78,026)
2720	TOWN OF SILVER CITY	3,159,275	52,548	43,563	674,114	143,097	913,322	468,272	2,341,935	281,218	3,091,425	(664,628)	(53,892)	(718,520)
2750	TOWN OF SPRINGER	236,837	3,939	3,266	50,535	61,163	118,903	35,104	175,565	37,941	248,610	(49,824)	(506)	(50,330)
2770	TOWN OF TAOS	2,669,945	44,409	36,816	569,703	453,046	1,103,974	395,743	1,979,200	663,302	3,038,245	(561,686)	(113,602)	(675,288)
32106	TOWN OF TATUM	332,728	5,534	4,588	70,996	205,717	286,835	49,317	246,647	121,696	417,660	(69,997)	61,643	(8,354)
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	325,901	5,421	4,494	69,540	77,548	157,003	48,305	241,587	93,948	383,840	(68,561)	(704)	(69,265)
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	4,351,833	72,384	60,008	928,578	243,280	1,304,250	645,034	3,225,965	171,508	4,042,507	(915,511)	(70,547)	(986,058)
10033	TUCUMCARI PUBLIC SCHOOLS	3,010,978	50,081	41,519	642,471	103,792	837,863	446,291	2,232,004	191,150	2,869,445	(633,430)	(39,659)	(673,089)
15049	TULAROSA MUNICIPAL SCHOOLS	3,147,942	52,360	43,407	671,696	142,942	910,405	466,592	2,333,534	96,288	2,896,414	(662,244)	(42,617)	(704,861)
1315	TURQUOISE TRAIL CHARTER SCHOOL	2,056,759	34,210	28,361	438,864	964,442	1,465,877	304,855	1,524,652	-	1,829,507	(432,688)	316,582	(116,106)
3340	UNION COUNTY	803,170	13,359	11,075	171,377	106,884	302,695	119,047	565,381	114,429	828,857	(168,966)	(16,005)	(184,971)
3350	VALENCIA COUNTY	4,914,025	81,735	67,760	1,048,536	1,563,182	2,761,213	728,363	3,642,711	1,603,503	5,974,577	(1,033,711)	(198,124)	(1,231,905)
24073	VAUGHN MUNICIPAL SCHOOLS	507,261	8,437	6,995	108,237	63,858	187,527	75,187	376,027	81,497	532,711	(106,714)	(10,536)	(117,250)
2100	VILLAGE OF BOSQUE FARMS	673,852	11,208	9,292	143,784	38,079	202,363	99,879	499,519	46,469	645,867	(141,761)	(223)	(141,984)
2130	VILLAGE OF CHAMA	203,865	3,391	2,811	43,500	20,958	70,660	30,217	151,122	63,797	245,136	(42,888)	(6,281)	(49,169)
32099	VILLAGE OF FT SUMNER	243,254	4,046	3,354	51,905	44,316	103,621	36,055	180,321	61,030	277,406	(51,174)	(16,319)	(67,493)
32100	VILLAGE OF HATCH	519,908	8,581	7,114	110,082	111,004	236,781	76,468	382,437	48,108	507,013	(108,533)	32,072	(76,461)
32101	VILLAGE OF JEMEZ SPRINGS	147,386	2,451	2,032	31,449	203,482	239,414	21,846	109,256	186,619	317,721	(31,006)	(7,272)	(38,278)

New Mexico Retiree Health Care Authority
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2022

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense (Income)		
Employer Code	Employer	Net OPEB Liability June 30, 2022	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred 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 Proportion	Total Employer OPEB Expense (Income)
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
32102	VILLAGE OF LOGAN	\$ 276,499	\$ 4,599	\$ 3,813	\$ 58,998	\$ 28,202	\$ 95,612	\$ 40,983	\$ 204,966	\$ 42,452	\$ 288,401	\$ (58,168)	\$ (10,947)	\$ (69,115)
2880	VILLAGE OF MELROSE	83,216	1,384	1,147	17,756	25,449	45,736	12,334	61,687	32,489	106,510	(17,506)	710	(16,796)
2490	VILLAGE OF MILAN	615,075	10,231	8,481	131,242	39,626	189,580	91,167	455,948	176,664	723,779	(129,396)	(29,027)	(158,423)
2530	VILLAGE OF PECOS	135,257	2,250	1,865	28,861	123,942	156,918	20,048	100,265	154,079	274,392	(28,455)	(8,549)	(37,004)
2560	VILLAGE OF QUESTA	213,809	3,566	2,948	45,622	32,090	84,216	31,691	158,494	103,116	293,301	(44,980)	(21,562)	(66,542)
2610	VILLAGE OF RESERVE	68,334	1,137	942	14,581	8,515	25,175	10,129	50,655	29,230	90,014	(14,376)	(2,172)	(16,548)
2800	VILLAGE OF TIERAS	211,351	3,515	2,914	45,097	81,716	133,242	31,327	156,672	4,454	192,453	(44,463)	32,726	(11,737)
20317	VISTA GRANDE CHARTER HIGH SCHOOL	425,387	7,075	5,866	90,768	221,957	325,666	63,051	315,335	121,127	499,513	(89,490)	25,677	(63,813)
2442	VOZ COLLEGIATE PREP	134,302	2,234	1,852	28,657	204,789	237,532	19,906	99,556	-	119,462	(28,254)	44,396	16,142
30090	WAGON MOUND PUBLIC SCHOOLS	627,795	10,442	8,657	133,957	174,774	327,830	93,053	465,378	221,970	780,401	(132,072)	(12,932)	(145,004)
29330	WALATOWA CHARTER HIGH SCHOOL	268,876	4,472	3,708	57,372	22,752	88,304	39,853	199,315	43,863	283,031	(56,564)	4,332	(52,232)
12038	WEST LAS VEGAS PUBLIC SCHOOLS	5,798,614	96,448	79,957	1,237,287	982,649	2,396,341	859,478	4,298,447	-	5,157,925	(1,219,875)	327,358	(892,517)
8099	WESTERN NEW MEXICO UNIVERSITY	9,568,799	159,157	131,945	2,041,755	1,017,594	3,350,451	1,418,299	7,093,243	755,951	9,267,493	(2,013,022)	(294,784)	(2,307,806)
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	202,317	3,365	2,790	43,170	49,690	99,015	29,988	149,975	6,141	186,104	(42,562)	15,463	(27,099)
13142	ZUNI PUBLIC SCHOOLS	6,042,755	100,509	83,324	1,289,381	1,188,237	2,661,451	895,665	4,479,426	271,827	5,646,918	(1,271,236)	142,065	(1,129,171)
4170	RATON HOUSING AUTHORITY *	-	-	-	-	18,299	18,299	-	259,480	-	259,480	-	(57,923)	(57,923)
4215	NORTHERN REGIONAL HOUSING AUTHORITY *	-	-	-	-	8,193	8,193	-	350,538	-	350,538	-	(94,541)	(94,541)
17334	LINDRITH AREA HERITAGE SCHOOL**	-	-	-	-	1,610	1,610	-	110,536	-	110,536	-	(31,515)	(31,515)
2403	STUDENT ATHLETE HEADQUARTERS ACADEMY ***	-	-	-	-	53,009	53,009	-	120,446	-	120,446	-	179	179
16358	NEW MEXICO VIRTUAL ACADEMY ***	-	-	-	-	1,050	1,050	-	310,266	-	310,266	-	(187,729)	(187,729)
2357	LA RESOLANA LEADERSHIP ACADEMY ***	-	-	-	-	-	-	-	153,945	-	153,945	-	(101,126)	(101,126)
16357	CARINOS CHARTER SCHOOL ***	-	-	-	-	-	-	-	235,129	-	235,129	-	(177,304)	(177,304)
7339	ANTHONY CHARTER SCHOOL ***	-	-	-	-	-	-	-	199,257	-	199,257	-	(126,242)	(126,242)
2344	ACADEMY OF TRADES AND TECHNOLOGY ***	-	-	-	-	-	-	-	317,875	-	317,875	-	(207,195)	(207,195)
2418	SAGE MONTESSORI CHARTER SCHOOL ****	-	-	-	-	-	-	-	91,034	-	91,034	-	(126,433)	(126,433)
2345	SOUTHWEST INTERMEDIATE LEARNING CENTER ****	-	-	-	-	-	-	-	78,216	-	78,216	-	(108,636)	(108,636)
13430	UPLIFT COMMUNITY SCHOOL ****	-	-	-	-	-	-	-	135,846	-	135,846	-	(188,678)	(188,678)
		\$ 2,311,603,052	\$ 38,448,759	\$ 31,874,838	\$ 493,241,283	\$ 179,831,774	\$ 743,396,654	\$ 342,628,674	\$ 1,713,565,292	\$ 179,831,774	\$ 2,236,025,740	\$ (486,300,099)	\$ -	\$ (486,300,099)

* Zero Share in 2022
** Zero Share in 2021
*** 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 303 participating employers and 157,371 current members, including active employees, terminated eligible members, retirees, and surviving spouses. As of June 30, 2022, membership in the plan consists of the following:

Plan membership	
Current retirees and surviving spouses	53,092
Inactive and eligible for deferred benefit	11,759
Current active members	92,520
	<u>157,371</u>
Active membership	
State general	18,691
State police and corrections	1,919
Municipal general	20,357
Municipal police	1,573
Municipal FTRE	756
Educational Retirement Board	49,224
	<u>92,520</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, 2021 through June 30, 2022.

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, 2022. 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, 2022 are as follows:

	June 30, 2022
Total OPEB liability	\$ 3,467,298,517
Plan fiduciary net position	1,155,695,465
Net OPEB liability	\$ 2,311,603,052

Plan fiduciary net position as a percentage of the total OPEB liability (funded status)	33.33%
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Actuarial Valuation

The total OPEB liability as of June 30, 2022 was determined by an actuarial valuation as of June 30, 2021. 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, 2020. The following actuarial assumptions were applied to the actuary's measurement:

Valuation date	June 30, 2021
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	2.30% for ERB members; 2.50% for PERA members
Projected payroll increases	3.25% to 13.00%, based on years of service, including inflation
Investment rate of return	7.00%, 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: 2020 GRS Southwest Region Teacher Mortality Table, set back one year (and scaled at 95% for males). Generational mortality improvements in accordance with the Ultimate MP scales are projected from the year 2020. PERA members: Headcount-Weighted RP-2014 Blue Collar Annuitant Mortality, set forward one year for females, projected generationally with Scale MP-2017 times 60%.

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%	0.4%
U.S. equity - large cap	20%	6.6%
Non U.S. - emerging markets	15%	9.2%
Non U.S. - developed equities	12%	7.3%
Private equity	10%	10.6%
Credit and structured finance	10%	3.1%
Real estate	5%	3.7%
Absolute return	5%	2.5%
U.S. equity - small/mid cap	3%	6.6%

Discount Rate

The discount rate used to measure the total OPEB liability is 5.42% as of June 30, 2022. 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, 2059. The 7.00% discount rate, which includes the assumed inflation rate of 2.30% for ERB members and 2.50% for PERA members, was used to calculate the net OPEB liability through 2052. Beyond 2059, the index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher (3.54%) was applied. Thus, 5.42% 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 5.42% as of June 30, 2022, 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 (4.42%)	Current Discount (5.42%)	1% Increase (6.42%)
\$ 2,876,647,742	\$ 2,311,603,052	\$ 1,861,093,455

The following presents the Net OPEB liability, calculated using the current health trend rates as of June 30, 2022, 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
\$ 1,852,195,881	\$ 2,311,603,052	\$ 2,703,138,257

Note 5 – Financial Information

OPEB Expense (Income)

The components of allocable OPEB expense (income) for the measurement year ended June 30, 2022 are as follows:

Service cost	\$ 155,314,732
Interest on the total OPEB liability	163,469,038
Expensed portion of current-period difference between expected and actual experience in the total OPEB liability	(6,132,812)
Expensed portion of current-period changes of assumptions or other inputs	(191,075,679)
Actual member contributions	(50,810,510)
Projected earnings on plan investments	(81,365,852)
Expensed portion of current-period differences between actual and projected earnings on plan investments	26,181,891
Administrative expense and other changes in fiduciary net position	(33,120,238)
Recognition of beginning of year deferred outflows of resources as OPEB income	186,052,988
Recognition of beginning of year deferred inflows of resources as OPEB income	(654,813,657)
Net OPEB income	\$ (486,300,099)

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, 2022:

<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>
Difference between expected and actual experience in the total OPEB liability	2021	4.98	\$ 48,109,251	\$ -	\$ (9,660,492)	\$ 38,448,759
Difference between actual and projected earnings on plan investments	2018	1.00	(1,343,105)	-	1,343,105	-
	2019	2.00	3,239,357	-	(1,619,679)	1,619,678
	2020	3.00	27,766,823	-	(9,255,608)	18,511,215
	2021	4.00	(123,978,170)	-	30,994,543	(92,983,627)
	2022	5.00	-	130,909,463	(26,181,891)	104,727,572
Changes of assumptions or other inputs	2020	3.98	658,758,492	-	(165,517,209)	493,241,283
Total deferred outflows of resources			<u>\$ 612,552,648</u>	<u>\$ 130,909,463</u>	<u>\$ (179,897,231)</u>	<u>\$ 563,564,880</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, 2022:

<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	0.76	\$ 27,765,799	\$ -	\$ (27,765,799)	\$ -
	2018	1.72	43,758,994	-	(25,441,276)	18,317,718
	2019	2.64	353,028,576	-	(133,722,946)	219,305,630
	2020	3.98	100,188,989	-	(25,173,113)	75,015,876
	2022	5.89	-	36,122,262	(6,132,813)	29,989,449
Changes of assumptions or other inputs	2017	0.76	126,502,526	-	(126,502,526)	-
	2018	1.72	67,766,518	-	(39,399,137)	28,367,381
	2019	2.64	250,639,319	-	(94,939,137)	155,700,182
	2021	4.98	744,669,732	-	(149,532,075)	595,137,657
	2022	5.89	-	1,125,435,751	(191,075,679)	934,360,072
Total deferred inflows of resources			<u>\$ 1,714,320,453</u>	<u>\$ 1,161,558,013</u>	<u>\$ (819,684,501)</u>	<u>\$ 2,056,193,965</u>

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

2023	\$ (466,020,524)
2024	(338,636,749)
2025	(204,355,507)
2026	(308,100,747)
2027	<u>(175,515,558)</u>
Total	<u>\$ (1,492,629,085)</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, 2022. 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
June 30, 2022

Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		Ending 2023	Ending 2024	Ending 2025	Ending 2026	Ending 2027
		(16)	(17)	(18)	(19)	(20)
1341	STATE OF NEW MEXICO	\$ (113,040,033)	\$ (83,019,704)	\$ (51,528,872)	\$ (74,624,354)	\$ (43,522,107)
2308	21ST CENTURY PUBLIC ACADEMY	(64,603)	(16,716)	18,917	(23,775)	(29,124)
2340	ABQ CHARTER ACADEMY	(197,005)	(145,463)	(87,029)	(118,212)	(73,264)
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	(164,596)	(102,794)	(56,271)	(116,388)	(88,402)
2390	ACE LEADERSHIP	(227,715)	(151,398)	(72,594)	(81,052)	(55,844)
2441	ACES TECHNICAL CHARTER SCHOOL	30,847	42,531	54,848	44,024	(8,915)
15046	ALAMOGORDO PUBLIC SCHOOLS	(3,116,526)	(2,180,747)	(1,273,593)	(2,340,004)	(1,383,796)
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	(4,040,583)	(3,016,843)	(1,966,820)	(2,282,026)	(1,391,048)
2343	ALBUQUERQUE BILINGUAL ACADEMY	(232,586)	(144,019)	(110,696)	(134,585)	(97,250)
2435	ALBUQUERQUE COLLEGIATE	74,125	73,696	55,166	12,475	(2,935)
4560	ALBUQUERQUE HOUSING AUTHORITY	(351,577)	(228,281)	(128,194)	(172,956)	(132,803)
2341	ALBUQUERQUE INSTITUTE FOR MATHEMATICS AND SCIENCE	(207,739)	(143,444)	(100,289)	(128,438)	(65,752)
4580	ALBUQUERQUE METROPOLITAN ARROYO FLOOD CONTROL AUTHORITY	163,396	87,561	(76,791)	(92,954)	(47,822)
2003	ALBUQUERQUE PUBLIC SCHOOLS	(51,235,110)	(35,761,719)	(21,370,905)	(36,225,609)	(19,254,879)
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	62,164	135,179	199,985	5,143	(83,731)
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	(168,731)	(79,291)	1,162	(51,773)	(35,355)
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	(105,412)	(80,005)	(59,161)	(67,785)	(26,662)
8347	ALDO LEOPOLD CHARTER SCHOOL	(149,684)	(125,837)	(90,835)	(94,968)	(70,160)
2356	ALICE KING COMMUNITY SCHOOL	(162,685)	(119,537)	(94,165)	(167,084)	(91,943)
7335	ALMA D' ARTE CHARTER HIGH	(93,675)	(69,275)	(36,249)	(53,985)	(12,436)
575	ALTURA PREP	83,745	76,103	43,640	2,213	(18,931)
2303	AMY BIEHL CHARTER SCHOOL	(291,617)	(221,594)	(138,556)	(161,091)	(89,986)
20316	ANANSI CHARTER SCHOOL	(79,372)	(47,736)	(12,912)	(42,738)	(24,241)
23121	ANIMAS PUBLIC SCHOOLS	(181,409)	(129,026)	(72,663)	(93,247)	(36,264)
3004	ARTESIA PUBLIC SCHOOLS	(2,316,024)	(1,730,422)	(1,059,801)	(1,497,001)	(937,353)
16050	AZTEC MUNICIPAL SCHOOLS	(1,659,136)	(1,128,751)	(646,825)	(1,013,823)	(628,849)
14043	BELEN CONSOLIDATED SCHOOLS	(2,217,795)	(1,544,863)	(1,349,160)	(1,469,970)	(752,618)
3010	BERNALILLO COUNTY	(13,515,298)	(10,247,102)	(6,858,186)	(9,044,414)	(5,534,101)
29086	BERNALILLO PUBLIC SCHOOLS	(2,159,763)	(1,511,907)	(1,010,242)	(1,517,743)	(787,191)
16051	BLOOMFIELD MUNICIPAL SCHOOLS	(1,680,814)	(1,240,681)	(755,852)	(1,217,636)	(726,250)
26077	CAPITAN MUNICIPAL SCHOOLS	(309,127)	(236,876)	(141,824)	(224,633)	(117,112)
3005	CARLSBAD MUNICIPAL SCHOOLS	(4,444,168)	(3,390,058)	(2,201,467)	(2,599,765)	(1,353,215)
26078	CARRIZO MUNICIPAL SCHOOLS	(141,911)	(109,104)	(65,303)	(111,538)	(61,033)
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	(4,372,615)	(3,038,087)	(1,837,240)	(2,606,966)	(1,710,105)
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	(8,370,010)	(6,085,860)	(2,446,028)	(4,988,034)	(2,495,390)
2150	CENTRAL REGION EDUCATION COOPERATIVE	(169,057)	(87,909)	12,879	(78,529)	(153,872)
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	(89,790)	(70,455)	(56,711)	(87,882)	(43,990)
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	(367,614)	(250,249)	(143,579)	(235,020)	(117,460)
3030	CHAVES COUNTY	(1,262,216)	(974,983)	(687,393)	(822,565)	(462,477)
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	(20,135)	(43,624)	(43,339)	(106,810)	30,517
3040	CIBOLA COUNTY	(702,321)	(354,542)	(198,192)	(239,999)	(124,634)
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	(194,719)	(114,855)	(58,892)	(106,894)	(73,057)
9027	CIMARRON MUNICIPAL SCHOOLS	(255,070)	(210,328)	(114,085)	(136,047)	(124,715)
2010	CITY OF ALAMOGORDO	(1,373,851)	(1,087,622)	(668,799)	(750,751)	(445,781)
2020	CITY OF ALBUQUERQUE	(34,147,936)	(24,783,531)	(15,642,144)	(21,346,578)	(12,679,272)
2040	CITY OF AZTEC	(448,575)	(322,793)	(207,925)	(254,892)	(128,668)
2060	CITY OF BELEN	(347,609)	(213,154)	(80,201)	(120,512)	(131,566)
2090	CITY OF BLOOMFIELD	(644,680)	(339,944)	(181,771)	(250,555)	(114,545)
2110	CITY OF CARLSBAD	(2,959,450)	(2,291,686)	(1,559,786)	(2,063,879)	(1,162,851)
2180	CITY OF CLOVIS	(1,509,177)	(1,172,370)	(738,225)	(855,706)	(505,825)
2210	CITY OF DEMING	(805,926)	(598,948)	(400,796)	(456,284)	(288,278)
2290	CITY OF ESPANOLA	(645,570)	(487,561)	(264,789)	(393,291)	(247,651)
2310	CITY OF FARMINGTON	(5,354,538)	(3,992,032)	(3,289,950)	(3,185,411)	(1,754,107)
2330	CITY OF GALLUP	(2,001,822)	(1,725,268)	(794,977)	(1,084,874)	(497,208)
2380	CITY OF JAL	(1,421)	26,997	44,575	(72,295)	(64,455)
2400	CITY OF LAS CRUCES	(7,386,414)	(5,594,643)	(4,298,843)	(4,900,954)	(2,890,540)
2410	CITY OF LAS VEGAS	(1,159,555)	(766,722)	(273,119)	(573,057)	(350,829)
2500	CITY OF MORIARTY	(144,469)	(123,824)	(50,453)	(71,020)	(36,823)
2550	CITY OF PORTALES	(679,846)	(514,152)	(314,309)	(380,965)	(212,149)
2570	CITY OF RATON	(446,957)	(329,548)	(213,295)	(254,567)	(147,323)
2620	CITY OF RIO RANCHO	(3,673,848)	(2,499,238)	(1,511,113)	(2,366,797)	(1,311,060)
2630	CITY OF ROSWELL	(2,443,188)	(1,914,050)	(1,207,930)	(1,619,692)	(716,218)
2690	CITY OF SANTA FE	(8,366,904)	(6,893,592)	(4,606,074)	(5,239,505)	(2,473,521)
2710	CITY OF SANTA ROSA	(214,952)	(182,643)	(132,639)	(111,192)	(54,712)
2730	CITY OF SOCORRO	(567,672)	(405,202)	(228,795)	(282,944)	(171,427)
2950	CITY OF SUNLAND PARK	(320,631)	(330,684)	(230,973)	(243,228)	(157,446)
2760	CITY OF T OR C	(383,024)	(278,463)	(146,151)	(232,220)	(172,940)
2780	CITY OF TEXICO	(37,570)	(32,697)	(28,569)	(25,532)	(19,260)
2810	CITY OF TUCUMCARI	(483,443)	(466,661)	(305,228)	(317,244)	(113,942)
18056	CLAYTON MUNICIPAL SCHOOLS	(256,677)	(273,715)	(150,119)	(273,750)	(121,976)
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	(191,473)	(100,634)	10,920	(119,132)	(75,025)

New Mexico Retiree Health Care Authority
Schedule of Deferred OPEB Amortization by Employer
June 30, 2022

Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		Ending 2023	Ending 2024	Ending 2025	Ending 2026	Ending 2027
		(16)	(17)	(18)	(19)	(20)
5012	CLOVIS MUNICIPAL SCHOOLS	\$ (4,296,251)	\$ (3,171,357)	\$ (1,723,665)	\$ (2,956,003)	\$ (1,920,866)
8024	COBRE CONSOLIDATED SCHOOLS	(785,802)	(738,988)	(706,185)	(768,702)	(451,875)
3050	COLFAX COUNTY	(300,807)	(224,796)	(178,990)	(222,798)	(140,847)
2421	CORAL COMMUNITY CHARTER SCHOOL	(127,826)	(72,369)	(29,292)	(52,416)	(21,917)
26079	CORONA PUBLIC SCHOOLS	(127,624)	(93,344)	(48,236)	(68,900)	(42,284)
2363	CORRALES INTERNATIONAL SCHOOL	(134,987)	(96,055)	(58,394)	(86,995)	(55,106)
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	(271,327)	(138,079)	(6,391)	(113,903)	(68,374)
25319	COTTONWOOD VALLEY CHARTER SCHOOL	(78,476)	(54,166)	(24,154)	(54,015)	(40,943)
29087	CUBA INDEPENDENT SCHOOLS	(362,518)	(200,651)	(57,458)	(398,834)	(173,461)
3060	CURRY COUNTY	(729,287)	(574,027)	(356,945)	(480,999)	(235,406)
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	(117,679)	(81,444)	(50,647)	(42,695)	(17,838)
19059	DEMING PUBLIC SCHOOLS	(2,715,548)	(1,680,488)	(813,272)	(1,963,792)	(931,844)
18057	DES MOINES MUNICIPAL SCHOOLS	(116,750)	(89,044)	(50,502)	(71,580)	(39,701)
4008	DEXTER CONSOLIDATED SCHOOLS	(713,605)	(466,766)	(268,900)	(353,404)	(226,673)
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	(165,451)	(81,054)	(29,004)	(86,257)	(61,040)
11117	DORA CONSOLIDATED SCHOOLS	(211,169)	(153,708)	(95,549)	(139,837)	(91,365)
16359	DREAM DINE' CHARTER SCHOOL	(18,645)	(15,014)	1,355	(9,255)	(8,693)
17115	DULCE INDEPENDENT SCHOOLS	(537,314)	(419,689)	(280,981)	(425,262)	(162,397)
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	(8,083)	(10,760)	851	(18,531)	(12,632)
2304	EAST MOUNTAIN HIGH SCHOOL	(167,480)	(94,055)	(19,641)	(83,583)	(27,766)
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	(3,679,473)	(2,570,291)	(1,011,500)	(1,895,687)	(883,026)
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	(1,240,267)	(955,338)	(632,757)	(657,267)	(308,443)
3100	EDDY COUNTY	(1,779,729)	(1,322,365)	(823,742)	(1,169,606)	(872,404)
2323	EL CAMINO REAL ACADEMY	(171,970)	(105,095)	(39,594)	(126,702)	(69,175)
11034	ELIDA MUNICIPAL SCHOOLS	(92,264)	(60,178)	(62,410)	(106,348)	(62,512)
17054	ESPANOLA PUBLIC SCHOOLS	(1,442,827)	(1,648,967)	(1,000,480)	(1,557,875)	(939,100)
22065	ESTANCIA MUNICIPAL SCHOOLS	(433,493)	(293,784)	(149,334)	(303,509)	(163,035)
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	(111,820)	(78,384)	(65,514)	(150,925)	(72,690)
6016	EUNICE PUBLIC SCHOOLS	(399,531)	(264,138)	(141,961)	(321,959)	(145,657)
2432	EXPLORE ACADEMY	126,730	218,019	291,520	99,707	72,756
7440	EXPLORE LAS CRUCES	32,134	46,770	62,199	50,279	56,085
16052	FARMINGTON MUNICIPAL SCHOOLS	(5,552,543)	(3,736,779)	(2,031,390)	(4,386,939)	(2,408,338)
11118	FLOYD MUNICIPAL SCHOOLS	(197,177)	(157,457)	(112,751)	(130,386)	(54,993)
27083	FT SUMNER MUNICIPAL SCHOOLS	(240,816)	(168,305)	(92,835)	(179,929)	(95,405)
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	(8,189,081)	(5,415,064)	(3,070,136)	(5,513,654)	(3,375,769)
4140	GALLUP HOUSING AUTHORITY	(54,416)	(33,650)	(18,962)	(35,961)	(25,362)
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	(7,767,704)	(6,152,978)	(4,270,206)	(5,754,557)	(3,072,859)
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	(143,741)	(97,633)	(57,547)	(78,743)	(56,126)
2362	GORDON BERNELL CHARTER SCHOOL	(208,355)	(205,999)	(167,015)	(184,888)	(43,601)
5013	GRADY MUNICIPAL SCHOOLS	(130,192)	(92,301)	(52,256)	(84,985)	(53,551)
3110	GRANT COUNTY	(863,850)	(622,935)	(397,265)	(484,547)	(295,360)
14044	GRANTS-CIBOLA COUNTY SCHOOLS	(2,291,890)	(1,637,259)	(1,002,016)	(1,626,240)	(945,062)
4009	HAGERMAN MUNICIPAL SCHOOLS	(376,955)	(300,301)	(195,912)	(233,965)	(135,417)
7022	HATCH VALLEY MUNICIPAL SCHOOLS	(711,381)	(473,775)	(244,061)	(473,920)	(228,040)
2430	HEALTH LEADERSHIP HIGH SCHOOL	(153,158)	(134,496)	(103,465)	(88,283)	(46,458)
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	(537,217)	(204,230)	(144,475)	(61,503)	(26,615)
6017	HOBBS MUNICIPAL SCHOOLS	(5,160,648)	(3,037,427)	(1,563,653)	(3,253,471)	(2,324,938)
26080	HONDO VALLEY PUBLIC SCHOOLS	(120,316)	(74,444)	(22,296)	(64,622)	(34,441)
2327	HORIZON ACADEMY WEST	(204,794)	(159,831)	(103,778)	(167,713)	(76,372)
10119	HOUSE MUNICIPAL SCHOOLS	(155,101)	(101,296)	(71,489)	(78,367)	(52,107)
573	HOZHO ACADEMY	211,301	235,920	225,185	33,196	17,061
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	(156,638)	(125,498)	(37,888)	(90,892)	(126,942)
7420	J. PAUL TAYLOR ACADEMY	(52,625)	(54,226)	(26,746)	(50,527)	(32,375)
6018	JAL PUBLIC SCHOOLS	(289,337)	(214,206)	(115,965)	(199,329)	(129,186)
3321	JEFFERSON MONTESSORI ACADEMY	(105,282)	(43,623)	(6,999)	(57,142)	(23,423)
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	(265,620)	(162,765)	(87,053)	(174,870)	(77,248)
29088	JEMEZ VALLEY PUBLIC SCHOOLS	(294,413)	(230,555)	(156,357)	(163,808)	(90,261)
7337	LA ACADEMIA DE DOLORES HUERTA	(130,813)	(98,460)	(63,012)	(56,711)	(19,166)
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	(303,569)	(258,724)	(192,664)	(113,440)	(65,329)
17425	LA TIERRA MONTESSORI SCHOOL	(79,340)	(56,811)	(32,537)	(32,709)	5,699
4010	LAKE ARTHUR SCHOOLS	(87,402)	(51,962)	(21,996)	(60,881)	(31,416)
7023	LAS CRUCES SCHOOL DISTRICT #2	(13,421,761)	(9,586,334)	(5,413,090)	(8,961,622)	(5,132,334)
7338	LAS MONTANAS CHARTER HIGH SCHOOL	(69,897)	(68,921)	(51,639)	(81,795)	(52,650)
12037	LAS VEGAS CITY SCHOOLS	(895,536)	(837,701)	(436,729)	(659,528)	(380,645)
3150	LEA COUNTY	(1,375,919)	(1,036,126)	(766,562)	(1,003,020)	(420,062)
3160	LINCOLN COUNTY	(477,680)	(365,120)	(252,389)	(280,331)	(146,821)
10120	LOGAN MUNICIPAL SCHOOLS	(230,392)	(172,132)	(95,324)	(135,103)	(72,728)
23070	LORDBURG MUNICIPAL SCHOOLS	(305,957)	(225,700)	(142,334)	(244,205)	(136,993)
3170	LOS ALAMOS COUNTY	(5,072,903)	(3,901,520)	(2,260,154)	(2,734,555)	(1,787,391)

New Mexico Retiree Health Care Authority
Schedule of Deferred OPEB Amortization by Employer
June 30, 2022

Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		Ending 2023	Ending 2024	Ending 2025	Ending 2026	Ending 2027
		(16)	(17)	(18)	(19)	(20)
32093	LOS ALAMOS PUBLIC SCHOOLS	\$ (2,419,445)	\$ (1,800,561)	\$ (1,153,095)	\$ (1,804,538)	\$ (1,094,874)
14045	LOS LUNAS CONSOLIDATED SCHOOLS	(4,190,800)	(3,114,265)	(1,923,641)	(3,233,552)	(1,856,211)
2322	LOS PUENTES CHARTER SCHOOL	(133,878)	(94,982)	(64,674)	(63,820)	(23,076)
3006	LOVING MUNICIPAL SCHOOLS	(368,351)	(189,911)	(50,767)	(219,445)	(184,569)
6019	LOVINGTON MUNICIPAL SCHOOLS	(1,943,090)	(1,355,827)	(802,312)	(1,410,367)	(941,843)
12128	LUNA COMMUNITY COLLEGE	(681,163)	(575,535)	(491,651)	(497,356)	(287,608)
3180	LUNA COUNTY	(978,247)	(696,775)	(393,663)	(565,887)	(275,445)
25075	MAGDALENA MUNICIPAL SCHOOLS	(316,972)	(174,759)	(104,713)	(165,847)	(90,532)
2311	MARK ARMIJO ACADEMY	(85,241)	(64,346)	(19,069)	(93,700)	(31,076)
9028	MAXWELL MUNICIPAL SCHOOLS	(150,505)	(111,759)	(74,429)	(106,426)	(55,749)
17424	MCCURDY CHARTER SCHOOL	(219,354)	(129,608)	(66,918)	(153,435)	(94,423)
3200	MCKINLEY COUNTY	(1,354,780)	(897,006)	(590,612)	(666,689)	(378,601)
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	(162,694)	(143,131)	(128,083)	(144,620)	(78,342)
5014	MELROSE MUNICIPAL SCHOOLS	(173,973)	(128,738)	(73,244)	(122,863)	(63,432)
17127	MESA VISTA SCHOOLS	(365,556)	(222,850)	(6,667)	(161,603)	(70,675)
10141	MESALANDS COMMUNITY COLLEGE	(325,465)	(225,890)	(116,275)	(143,442)	(26,534)
4570	MID-REGION COUNCIL OF GOVERNMENTS	756,090	443,464	(253,376)	(365,099)	(222,558)
13369	MIDDLE COLLEGE HIGH SCHOOL	(54,738)	(37,913)	(17,784)	(49,802)	(17,942)
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	222,547	437,393	558,146	60,127	75,990
1306	MONTE DEL SOL CHARTER SCHOOL	(125,191)	(94,713)	(42,921)	(110,162)	(62,183)
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	(148,255)	(88,462)	(31,666)	(99,263)	(42,071)
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	(98,252)	(66,781)	(37,372)	(75,259)	(28,993)
30089	MORA INDEPENDENT SCHOOLS	(408,861)	(299,628)	(196,151)	(241,751)	(111,880)
9324	MORENO VALLEY CHARTER HIGH SCHOOL	(38,002)	(20,265)	(12,661)	(38,507)	(26,798)
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	(1,511,130)	(1,033,639)	(541,783)	(909,274)	(582,994)
16356	MOSAIC ACADEMY CHARTER SCHOOL	(81,564)	(58,387)	(24,957)	(51,685)	(37,067)
31091	MOSQUERO MUNICIPAL SCHOOLS	(70,913)	(38,479)	(22,119)	(29,294)	(36,291)
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	(85,546)	(46,033)	(3,931)	(46,858)	(41,257)
22067	MOUNTAINAIR PUBLIC SCHOOLS	(187,648)	(122,015)	(30,907)	(170,417)	(66,426)
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	(140,020)	(96,892)	(61,490)	(77,227)	(53,561)
2354	NATIVE AMERICAN COMMUNITY ACADEMY	(262,276)	(189,207)	(90,840)	(166,723)	(69,279)
2148	NEW MEXICO ACTIVITIES ASSOCIATION	(125,785)	(91,990)	(64,046)	(78,046)	(46,153)
1418	NEW MEXICO CONNECTIONS ACADEMY	(225,471)	(109,099)	157,564	(61,736)	(141,388)
12102	NEW MEXICO HIGHLANDS UNIVERSITY	(2,749,150)	(1,792,369)	(963,910)	(1,242,059)	(828,164)
2414	NEW MEXICO INTERNATIONAL SCHOOL	13,104	65,734	92,090	(57,037)	(39,454)
6124	NEW MEXICO JUNIOR COLLEGE	(1,737,445)	(1,273,697)	(821,328)	(923,825)	(464,480)
4097	NEW MEXICO MILITARY INSTITUTE	(1,541,879)	(1,194,048)	(796,005)	(938,414)	(526,206)
1416	NEW MEXICO SCHOOL FOR THE ARTS	(94,643)	(68,126)	(34,357)	(78,249)	(55,317)
1094	NEW MEXICO SCHOOL FOR THE DEAF	(1,112,281)	(869,772)	(606,658)	(845,634)	(455,590)
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	(994,746)	(750,815)	(474,540)	(665,218)	(332,115)
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	(187,527)	(115,894)	(26,231)	(42,941)	(38,516)
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	(259,203)	(210,518)	(132,719)	(178,495)	(106,243)
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	(131,424)	(123,901)	(101,964)	(132,529)	(72,755)
2328	NORTH VALLEY ACADEMY	(250,661)	(111,503)	(78,680)	(132,446)	(82,606)
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	(171,946)	(121,218)	(67,718)	(51,887)	(37,091)
32110	NORTHERN NEW MEXICO COLLEGE	(731,280)	(536,581)	(260,219)	(558,166)	(393,982)
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	(138,484)	(114,891)	(70,263)	(88,973)	(47,706)
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	(41,094)	(60,505)	(46,976)	(46,337)	(23,363)
32118	PECOS CONNECTIONS ACADEMY	245,438	266,845	334,191	100,771	(114,897)
12039	PECOS INDEPENDENT SCHOOLS	(504,687)	(390,862)	(276,924)	(308,563)	(156,609)
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	(45,527)	(55,757)	(44,681)	(70,660)	(33,355)
20060	PENASCO INDEPENDENT SCHOOLS	(257,125)	(362,273)	(152,948)	(196,772)	(88,559)
1001	POJOAQUE VALLEY SCHOOLS	(1,165,179)	(1,097,956)	(689,719)	(840,408)	(197,626)
11035	PORTALES MUNICIPAL SCHOOLS	(1,472,428)	(1,005,531)	(607,680)	(1,148,532)	(735,486)
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	(224,969)	(160,130)	(94,156)	(154,247)	(95,906)
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	(157,447)	(112,622)	(53,815)	(100,824)	(61,209)
20125	QUESTA INDEPENDENT SCHOOLS	(388,610)	(281,099)	(157,548)	(182,256)	(56,746)
7445	RAICES DEL SABER XINACHTLI COMMUNITY SCHOOL	45,557	62,182	78,804	20,214	(3,385)
9029	RATON PUBLIC SCHOOLS	(656,271)	(325,727)	(56,090)	(361,313)	(209,555)
2580	RATON PUBLIC SERVICE	(96,798)	(85,032)	(66,727)	(63,237)	(38,163)
20312	RED RIVER VALLEY CHARTER SCHOOL	(39,511)	(21,990)	(13,581)	(29,786)	(21,870)
26150	REGION IX EDUCATION COOPERATIVE	(182,441)	(190,541)	(162,100)	(255,733)	(125,859)
5016	REGIONAL EDUCATION COOPERATIVE #6	(56,407)	(54,868)	(33,036)	(30,182)	(17,317)
6150	REGIONAL EDUCATION COOPERATIVE VII	16,484	(5,394)	(3,666)	(28,531)	(9,250)
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	(104,196)	(85,809)	(70,370)	(75,873)	(38,584)
28085	RESERVE SCHOOL DISTRICT	(165,132)	(127,975)	(80,383)	(111,242)	(53,590)
3240	RIO ARRIBA COUNTY	(1,196,224)	(824,424)	(494,718)	(647,936)	(440,502)
12326	RIO GALLINAS CHARTER SCHOOL	(43,554)	(26,627)	(8,813)	(36,645)	(15,856)
2445	RIO GRANDE ACADEMY OF FINE ARTS	9,250	13,463	17,905	14,473	16,147
29123	RIO RANCHO PUBLIC SCHOOLS	(8,990,768)	(6,165,864)	(1,769,797)	(7,429,791)	(4,030,294)

New Mexico Retiree Health Care Authority
Schedule of Deferred OPEB Amortization by Employer
June 30, 2022

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		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		Ending 2023	Ending 2024	Ending 2025	Ending 2026	Ending 2027
		(16)	(17)	(18)	(19)	(20)
2318	ROBERT F. KENNEDY CHARTER SCHOOL	\$ (201,007)	\$ (141,870)	\$ (67,457)	\$ (141,629)	\$ (83,918)
3250	ROOSEVELT COUNTY	(345,146)	(288,464)	(174,847)	(219,793)	(110,107)
2313	ROOTS AND WINGS COMMUNITY SCHOOL	(35,124)	(17,214)	(2,337)	(10,358)	(4,230)
4011	ROSWELL INDEPENDENT SCHOOLS	(4,740,462)	(3,160,772)	(1,941,805)	(3,512,867)	(2,045,551)
31092	ROY SCHOOLS	(79,704)	(53,267)	(19,563)	(47,185)	(25,996)
26081	RUIDOSO MUNICIPAL SCHOOLS	(1,009,356)	(827,992)	(532,988)	(798,355)	(438,161)
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	(62,379)	(67,577)	(57,915)	(77,182)	(44,102)
10032	SAN JON MUNICIPAL SCHOOLS	(141,837)	(121,243)	(78,577)	(88,682)	(51,004)
32107	SAN JUAN COMMUNICATIONS	(278,068)	(229,795)	(141,419)	(122,756)	(69,905)
3260	SAN JUAN COUNTY	(3,886,726)	(3,272,455)	(1,943,237)	(2,237,455)	(1,273,949)
4390	SAN JUAN WATER COMMISSION	(23,080)	(17,946)	(8,816)	(16,530)	(12,279)
3270	SAN MIGUEL COUNTY	(485,348)	(378,083)	(261,253)	(316,740)	(173,242)
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	8,105	49,886	67,029	(18,133)	(9,976)
3280	SANDOVAL COUNTY	(2,350,339)	(2,017,095)	(927,522)	(1,185,208)	(798,027)
4260	SANTA FE CIVIC HOUSING AUTHORITY	(131,142)	(101,240)	(61,238)	(91,879)	(34,604)
1003	SANTA FE COMMUNITY COLLEGE	(3,002,566)	(2,088,016)	(1,434,893)	(1,698,099)	(835,289)
3290	SANTA FE COUNTY	(5,133,387)	(4,330,077)	(3,125,910)	(3,354,555)	(1,891,195)
1002	SANTA FE PUBLIC SCHOOLS	(8,086,033)	(5,731,775)	(3,567,395)	(5,837,406)	(3,185,641)
4270	SANTA FE SOLID WASTE MANAGEMENT AGENCY	128,270	175,628	225,551	180,852	(69,652)
24072	SANTA ROSA CONSOLIDATED SCHOOLS	(460,886)	(241,068)	(84,414)	(239,038)	(173,651)
14366	SCHOOL OF DREAMS ACADEMY	(203,374)	(113,442)	(19,773)	(112,853)	(31,831)
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	4,808	42,084	73,231	45,783	(28,103)
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	33,234	35,219	36,048	(39,153)	(25,406)
3300	SIERRA COUNTY	125,502	(239,237)	(166,887)	(209,386)	(96,288)
8026	SILVER CITY CONSOLIDATED SCHOOLS	(1,876,480)	(1,402,716)	(931,271)	(1,161,621)	(589,845)
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	(995)	(18,609)	(27,639)	(22,362)	(15,698)
25076	SOCORRO CONSOLIDATED SCHOOLS	(987,986)	(717,149)	(504,345)	(723,125)	(379,013)
2440	SOLARE COLLEGIATE CHARTER	100,238	134,870	167,796	30,851	7,208
2309	SOUTH VALLEY ACADEMY	(314,047)	(239,768)	(119,357)	(244,149)	(164,948)
2396	SOUTH VALLEY PREPARATORY SCHOOL	(53,365)	(21,261)	465	(46,998)	(29,064)
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	(92,301)	(59,166)	(26,292)	(51,319)	(36,004)
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	(112,787)	(108,341)	(98,305)	(94,924)	(56,149)
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	(18,731)	(11,702)	(2,369)	(2,729)	(3,338)
2346	SOUTHWEST PRIMARY LEARNING CENTER	(12,223)	(37,931)	(24,130)	(47,804)	(19,106)
21150	SOUTHWEST REGIONAL EDUCATION #10	(96,586)	(100,850)	(65,765)	(101,468)	(65,111)
32098	SOUTHWEST SECONDARY LEARNING CENTER	(122,082)	(116,093)	(80,873)	(76,031)	(47,242)
4520	SPRINGER HOUSING AUTHORITY	(11,480)	(8,050)	(4,583)	(7,446)	(5,017)
9030	SPRINGER MUNICIPAL SCHOOLS	(152,153)	(112,022)	(59,020)	(89,649)	(51,460)
20265	TAOS ACADEMY CHARTER SCHOOL	(117,397)	(78,233)	(31,496)	(83,144)	(17,651)
20307	TAOS CHARTER SCHOOL	(68,986)	(67,159)	(614)	(36,452)	(28,897)
3320	TAOS COUNTY	(1,146,387)	(902,812)	(549,666)	(596,420)	(405,209)
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	(62,158)	(38,661)	(29,208)	(32,870)	(11,967)
20435	TAOS INTERNATIONAL SCHOOL	(86,197)	(60,311)	5,110	(43,296)	(11,034)
20062	TAOS MUNICIPAL SCHOOLS	(1,452,888)	(1,014,261)	(639,237)	(951,849)	(644,945)
6020	TATUM MUNICIPAL SCHOOLS	(283,170)	(187,051)	(117,484)	(173,775)	(114,350)
2394	TECH LEADERSHIP HIGH SCHOOL	(40,664)	(67,683)	(34,301)	(74,089)	(39,451)
5015	TEXICO MUNICIPAL SCHOOLS	(381,533)	(251,108)	(147,706)	(245,814)	(156,570)
29408	THE ASK ACADEMY	(174,591)	(122,714)	(64,219)	(145,374)	(111,514)
2413	THE GREAT ACADEMY	(137,171)	(89,364)	(70,715)	(81,755)	(39,329)
1398	THE MASTERS PROGRAM	(104,781)	(88,187)	(66,206)	(105,982)	(67,210)
2366	THE NEW AMERICA SCHOOL	(166,600)	(122,772)	(86,745)	(95,880)	(68,072)
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	(144,243)	(95,922)	(76,625)	(51,778)	(25,694)
1425	THRIVE COMMUNITY SCHOOL	3,345	4,869	6,475	5,233	5,837
2370	TIERRA ADENTRO OF NEW MEXICO	(179,981)	(112,463)	(74,848)	(129,512)	(92,902)
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	(189,321)	(117,690)	(58,396)	(113,546)	(66,627)
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	(27,797)	(19,542)	(13,836)	(6,107)	(8,224)
3330	TORRANCE COUNTY	(356,498)	(230,196)	(125,029)	(227,380)	(150,837)
2080	TOWN OF BERNALILLO	(408,226)	(319,481)	(229,993)	(361,320)	(186,114)
4290	TOWN OF EDGEWOOD	(101,589)	(93,727)	(71,154)	(104,124)	(59,262)
2270	TOWN OF ELIDA	(17,132)	(17,688)	(16,122)	(11,961)	(4,676)
2300	TOWN OF ESTANCIA	(72,243)	(43,682)	(19,326)	(31,266)	(12,673)
2720	TOWN OF SILVER CITY	(694,617)	(527,458)	(337,045)	(390,986)	(227,997)
2750	TOWN OF SPRINGER	(47,683)	(31,170)	(13,945)	(28,057)	(8,852)
2770	TOWN OF TAOS	(661,965)	(514,552)	(310,576)	(322,180)	(124,998)
32106	TOWN OF TATUM	(13,987)	(28,605)	(28,358)	(23,685)	(36,190)
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	(66,272)	(50,265)	(35,211)	(39,320)	(35,769)
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	(908,749)	(589,058)	(372,663)	(545,195)	(322,592)
10033	TUCUMCARI PUBLIC SCHOOLS	(646,321)	(470,195)	(278,340)	(392,875)	(243,851)
15049	TULAROSA MUNICIPAL SCHOOLS	(663,304)	(452,058)	(265,483)	(392,165)	(212,999)
1315	TURQUOISE TRAIL CHARTER SCHOOL	(105,738)	(46,828)	9,694	(146,858)	(73,900)
3340	UNION COUNTY	(175,118)	(126,125)	(83,160)	(84,326)	(57,433)

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June 30, 2022

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		(16)	(17)	(18)	(19)	(20)
3350	VALENCIA COUNTY	\$ (1,196,286)	\$ (863,925)	\$ (434,336)	\$ (626,708)	\$ (92,109)
24073	VAUGHN MUNICIPAL SCHOOLS	(107,707)	(69,875)	(46,148)	(70,488)	(50,966)
2100	VILLAGE OF BOSQUE FARMS	(138,823)	(104,154)	(56,955)	(94,140)	(49,432)
2130	VILLAGE OF CHAMA	(51,519)	(46,561)	(26,828)	(29,636)	(19,932)
32099	VILLAGE OF FT SUMNER	(63,835)	(45,601)	(29,499)	(23,037)	(11,813)
32100	VILLAGE OF HATCH	(78,986)	(69,780)	(41,413)	(48,965)	(31,088)
32101	VILLAGE OF JEMEZ SPRINGS	(35,103)	(24,106)	(19,017)	(24,301)	24,220
32102	VILLAGE OF LOGAN	(62,550)	(39,462)	(28,301)	(37,509)	(24,967)
2880	VILLAGE OF MELROSE	(17,562)	(15,013)	(6,946)	(10,619)	(10,634)
2490	VILLAGE OF MILAN	(154,089)	(128,617)	(102,230)	(91,601)	(57,662)
2530	VILLAGE OF PECOS	(35,025)	(30,329)	(30,839)	(29,600)	8,319
2560	VILLAGE OF QUESTA	(61,128)	(45,690)	(42,805)	(44,549)	(14,913)
2610	VILLAGE OF RESERVE	(16,518)	(15,061)	(12,515)	(12,147)	(8,598)
2800	VILLAGE OF TJERAS	(13,887)	(11,555)	2,157	(22,290)	(13,636)
20317	VISTA GRANDE CHARTER HIGH SCHOOL	(59,479)	(35,897)	(14,178)	(57,492)	(6,801)
2442	VOZ COLLEGIATE PREP	17,321	24,722	32,523	26,227	17,277
30090	WAGON MOUND PUBLIC SCHOOLS	(139,822)	(97,057)	(44,903)	(90,195)	(80,594)
29330	WALATOWA CHARTER HIGH SCHOOL	(52,376)	(45,890)	(33,589)	(43,861)	(19,011)
12038	WEST LAS VEGAS PUBLIC SCHOOLS	(851,339)	(575,448)	(273,838)	(632,282)	(428,677)
8099	WESTERN NEW MEXICO UNIVERSITY	(2,138,705)	(1,370,506)	(772,726)	(1,059,393)	(575,712)
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	(25,541)	(18,028)	(11,697)	(18,866)	(12,957)
13142	ZUNI PUBLIC SCHOOLS	(1,052,301)	(672,496)	(347,834)	(643,894)	(268,942)
4170	RATON HOUSING AUTHORITY *	(55,338)	(52,699)	(59,841)	(58,968)	(14,335)
4215	NORTHERN REGIONAL HOUSING AUTHORITY *	(97,728)	(94,745)	(74,505)	(55,724)	(19,643)
17334	LINDRITH AREA HERITAGE SCHOOL**	(32,142)	(31,901)	(28,375)	(16,508)	-
2403	STUDENT ATHLETE HEADQUARTERS ACADEMY ***	(20,435)	(47,002)	-	-	-
16358	NEW MEXICO VIRTUAL ACADEMY ***	(188,138)	(121,078)	-	-	-
2357	LA RESOLANA LEADERSHIP ACADEMY ***	(97,505)	(56,440)	-	-	-
16357	CARINOS CHARTER SCHOOL ***	(160,368)	(74,761)	-	-	-
7339	ANTHONY CHARTER SCHOOL ***	(123,875)	(75,382)	-	-	-
2344	ACADEMY OF TRADES AND TECHNOLOGY ***	(200,522)	(117,353)	-	-	-
2418	SAGE MONTESSORI CHARTER SCHOOL ****	(91,034)	-	-	-	-
2345	SOUTHWEST INTERMEDIATE LEARNING CENTER ****	(78,216)	-	-	-	-
13430	UPLIFT COMMUNITY SCHOOL ****	(135,846)	-	-	-	-
		<u>\$ (466,020,524)</u>	<u>\$ (338,636,749)</u>	<u>\$ (204,355,507)</u>	<u>\$ (308,100,747)</u>	<u>\$ (175,515,558)</u>

* Zero Share in 2022
** Zero Share in 2021
*** Zero Share in 2019
**** Zero Share in 2018

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer - Discount Rate
June 30, 2022

Employer Code	Employer	1-Percent Decrease (4.42%) (21)	Current Discount Rate (5.42%) (22)	1-Percent Increase (6.42%) (23)
1341	STATE OF NEW MEXICO	\$ 686,985,144	\$ 552,044,291	\$ 444,456,064
2308	21ST CENTURY PUBLIC ACADEMY	1,299,662	1,044,376	840,837
2340	ABQ CHARTER ACADEMY	1,151,420	925,252	744,929
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	1,348,481	1,083,606	872,422
2390	ACE LEADERSHIP	936,121	752,244	605,639
2441	ACES TECHNICAL CHARTER SCHOOL	263,863	212,034	170,710
15046	ALAMOGORDO PUBLIC SCHOOLS	19,334,652	15,536,849	12,508,864
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	20,145,695	16,188,583	13,033,581
2343	ALBUQUERQUE BILINGUAL ACADEMY	1,253,703	1,007,444	811,103
2435	ALBUQUERQUE COLLEGIATE	540,016	433,943	349,372
4560	ALBUQUERQUE HOUSING AUTHORITY	1,684,441	1,353,575	1,089,776
2341	ALBUQUERQUE INSTITUTE FOR MATHEMATICS AND SCIENCE	1,061,143	852,709	686,524
4580	ALBUQUERQUE METROPOLITAN ARROYO FLOOD CONTROL AUTHORITY	932,921	749,673	603,569
2003	ALBUQUERQUE PUBLIC SCHOOLS	329,132,848	264,483,025	212,937,782
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	3,005,709	2,415,313	1,944,592
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	1,043,558	838,578	675,147
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	647,764	520,527	419,081
8347	ALDO LEOPOLD CHARTER SCHOOL	758,259	609,318	490,568
2356	ALICE KING COMMUNITY SCHOOL	1,687,442	1,355,987	1,091,718
7335	ALMA D' ARTE CHARTER HIGH	768,368	617,442	497,108
575	ALTURA PREP	576,772	463,480	373,152
2303	AMY BIEHL CHARTER SCHOOL	1,201,881	965,802	777,577
20316	ANANSI CHARTER SCHOOL	756,277	607,725	489,285
23121	ANIMAS PUBLIC SCHOOLS	882,148	708,872	570,720
3004	ARTESIA PUBLIC SCHOOLS	13,783,422	11,076,018	8,917,407
16050	AZTEC MUNICIPAL SCHOOLS	9,471,397	7,610,981	6,127,672
14043	BELEN CONSOLIDATED SCHOOLS	13,733,187	11,035,650	8,884,906
3010	BERNALILLO COUNTY	81,266,903	65,304,075	52,576,928
29086	BERNALILLO PUBLIC SCHOOLS	12,375,333	9,944,512	8,006,420
16051	BLOOMFIELD MUNICIPAL SCHOOLS	10,533,758	8,464,668	6,814,984
26077	CAPITAN MUNICIPAL SCHOOLS	2,086,238	1,676,450	1,349,725
3005	CARLSBAD MUNICIPAL SCHOOLS	24,417,651	19,621,421	15,797,391
26078	CARRIZOZO MUNICIPAL SCHOOLS	846,864	680,519	547,893
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	26,094,446	20,968,852	16,882,221
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	50,245,147	40,375,759	32,506,905
2150	CENTRAL REGION EDUCATION COOPERATIVE	2,234,113	1,795,278	1,445,395
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	666,114	535,272	430,953
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	1,960,622	1,575,507	1,268,456
3030	CHAVES COUNTY	5,587,391	4,489,889	3,614,852
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	1,827,926	1,468,876	1,182,606
3040	CIBOLA COUNTY	2,185,463	1,756,184	1,413,920
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	1,551,546	1,246,784	1,003,798
9027	CIMARRON MUNICIPAL SCHOOLS	2,169,350	1,743,236	1,403,496
2010	CITY OF ALAMOGORDO	7,845,007	6,304,054	5,075,453
2020	CITY OF ALBUQUERQUE	196,104,932	157,585,078	126,873,235
2040	CITY OF AZTEC	2,703,363	2,172,355	1,748,984
2060	CITY OF BELEN	2,898,640	2,329,276	1,875,322
2090	CITY OF BLOOMFIELD	2,162,384	1,737,639	1,398,989
2110	CITY OF CARLSBAD	17,320,567	13,918,380	11,205,819
2180	CITY OF CLOVIS	8,263,569	6,640,400	5,346,249
2210	CITY OF DEMING	3,650,216	2,933,224	2,361,566
2290	CITY OF ESPANOLA	3,797,326	3,051,437	2,456,741
2310	CITY OF FARMINGTON	26,574,315	21,354,463	17,192,680
2330	CITY OF GALLUP	9,468,877	7,608,955	6,126,042
2380	CITY OF JAL	1,437,993	1,155,536	930,333
2400	CITY OF LAS CRUCES	45,935,642	36,912,747	29,718,801
2410	CITY OF LAS VEGAS	5,609,790	4,507,889	3,629,344
2500	CITY OF MORIARTY	898,799	722,253	581,492
2550	CITY OF PORTALES	3,367,466	2,706,012	2,178,636
2570	CITY OF RATON	2,087,343	1,677,337	1,350,440
2620	CITY OF RIO RANCHO	19,985,814	16,060,106	12,930,143
2630	CITY OF ROSWELL	17,103,060	13,743,596	11,065,099
2690	CITY OF SANTA FE	38,758,504	31,145,376	25,075,437
2710	CITY OF SANTA ROSA	633,039	508,694	409,555
2730	CITY OF SOCORRO	2,923,815	2,349,505	1,891,609
2950	CITY OF SUNLAND PARK	2,403,905	1,931,718	1,555,245
2760	CITY OF T OR C	2,148,763	1,726,693	1,390,177
2780	CITY OF TEXICO	170,811	137,260	110,509
2810	CITY OF TUCUMCARI	1,556,615	1,250,858	1,007,077
18056	CLAYTON MUNICIPAL SCHOOLS	1,925,791	1,547,518	1,245,922
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	1,968,211	1,581,606	1,273,366

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer - Discount Rate
June 30, 2022

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5012	CLOVIS MUNICIPAL SCHOOLS	\$ 28,657,807	\$ 23,028,705	\$ 18,540,628
8024	COBRE CONSOLIDATED SCHOOLS	5,796,120	4,657,619	3,749,893
3050	COLFAX COUNTY	1,945,982	1,563,743	1,258,984
2421	CORAL COMMUNITY CHARTER SCHOOL	871,274	700,134	563,685
26079	CORONA PUBLIC SCHOOLS	643,290	516,932	416,187
2363	CORRALES INTERNATIONAL SCHOOL	838,001	673,397	542,158
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	2,606,941	2,094,874	1,686,603
25319	COTTONWOOD VALLEY CHARTER SCHOOL	673,108	540,893	435,478
29087	CUBA INDEPENDENT SCHOOLS	4,275,184	3,435,433	2,765,899
3060	CURRY COUNTY	3,287,525	2,641,774	2,126,917
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	593,762	477,133	384,144
19059	DEMING PUBLIC SCHOOLS	21,902,175	17,600,047	14,169,964
18057	DES MOINES MUNICIPAL SCHOOLS	769,586	618,420	497,896
4008	DEXTER CONSOLIDATED SCHOOLS	3,236,129	2,600,473	2,093,666
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	1,152,269	925,935	745,479
11117	DORA CONSOLIDATED SCHOOLS	1,153,855	927,209	746,505
16359	DREAM DINE' CHARTER SCHOOL	221,358	177,878	143,211
17115	DULCE INDEPENDENT SCHOOLS	3,759,607	3,021,127	2,432,338
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	236,083	189,711	152,738
2304	EAST MOUNTAIN HIGH SCHOOL	1,663,571	1,336,804	1,076,274
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	19,602,366	15,751,977	12,682,066
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	5,965,940	4,794,082	3,859,761
3100	EDDY COUNTY	12,538,810	10,075,878	8,112,184
2323	EL CAMINO REAL ACADEMY	1,278,764	1,027,583	827,317
11034	ELIDA MUNICIPAL SCHOOLS	858,475	689,849	555,404
17054	ESPANOLA PUBLIC SCHOOLS	13,442,281	10,801,885	8,696,700
22065	ESTANCIA MUNICIPAL SCHOOLS	3,008,088	2,417,225	1,946,131
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	1,543,136	1,240,026	998,357
6016	EUNICE PUBLIC SCHOOLS	3,142,964	2,525,608	2,033,391
2432	EXPLORE ACADEMY	3,281,409	2,636,859	2,122,960
7440	EXPLORE LAS CRUCES	330,522	265,600	213,837
16052	FARMINGTON MUNICIPAL SCHOOLS	38,519,589	30,953,390	24,920,867
11118	FLOYD MUNICIPAL SCHOOLS	1,046,305	840,785	676,924
27083	FT SUMNER MUNICIPAL SCHOOLS	1,586,066	1,274,523	1,026,131
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	51,713,950	41,556,053	33,457,171
4140	GALLUP HOUSING AUTHORITY	317,100	254,814	205,153
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	45,381,411	36,467,381	29,360,233
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	604,353	485,643	390,996
2362	GORDON BERNELL CHARTER SCHOOL	939,434	754,906	607,782
5013	GRADY MUNICIPAL SCHOOLS	831,120	667,867	537,706
3110	GRANT COUNTY	4,049,239	3,253,868	2,619,720
14044	GRANTS-CIBOLA COUNTY SCHOOLS	12,871,711	10,343,389	8,327,560
4009	HAGERMAN MUNICIPAL SCHOOLS	1,669,432	1,341,515	1,080,066
7022	HATCH VALLEY MUNICIPAL SCHOOLS	5,181,997	4,164,125	3,352,576
2430	HEALTH LEADERSHIP HIGH SCHOOL	738,380	593,344	477,707
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	385,204	309,540	249,214
6017	HOBBS MUNICIPAL SCHOOLS	36,112,258	29,018,918	23,363,405
26080	HONDO VALLEY PUBLIC SCHOOLS	1,158,442	930,896	749,473
2327	HORIZON ACADEMY WEST	1,241,441	997,591	803,170
10119	HOUSE MUNICIPAL SCHOOLS	631,566	507,511	408,602
573	HOZHO ACADEMY	1,616,818	1,299,235	1,046,027
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	1,210,943	973,084	783,439
7420	J. PAUL TAYLOR ACADEMY	737,672	592,775	477,249
6018	JAL PUBLIC SCHOOLS	2,068,285	1,662,023	1,338,110
3321	JEFFERSON MONTESSORI ACADEMY	1,046,588	841,012	677,107
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	1,125,594	904,500	728,221
29088	JEMEZ VALLEY PUBLIC SCHOOLS	1,577,259	1,267,446	1,020,433
7337	LA ACADEMIA DE DOLORES HUERTA	430,682	346,085	278,636
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	1,343,271	1,079,419	869,051
17425	LA TIERRA MONTESSORI SCHOOL	256,897	206,436	166,203
4010	LAKE ARTHUR SCHOOLS	795,327	639,105	514,549
7023	LAS CRUCES SCHOOL DISTRICT #2	93,561,672	75,183,848	60,531,226
7338	LAS MONTANAS CHARTER HIGH SCHOOL	823,899	662,065	533,035
12037	LAS VEGAS CITY SCHOOLS	5,655,835	4,544,889	3,659,133
3150	LEA COUNTY	12,120,277	9,739,555	7,841,408
3160	LINCOLN COUNTY	2,836,115	2,279,032	1,834,870
10120	LOGAN MUNICIPAL SCHOOLS	1,401,350	1,126,090	906,626
23070	LORDSBURG MUNICIPAL SCHOOLS	2,261,637	1,817,396	1,463,203
3170	LOS ALAMOS COUNTY	26,408,289	21,221,049	17,085,267
32093	LOS ALAMOS PUBLIC SCHOOLS	17,283,131	13,888,297	11,181,599

New Mexico Retiree Health Care Authority
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June 30, 2022

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14045	LOS LUNAS CONSOLIDATED SCHOOLS	\$ 30,047,830	\$ 24,145,694	\$ 19,439,926
2322	LOS PUENTES CHARTER SCHOOL	803,822	645,931	520,045
3006	LOVING MUNICIPAL SCHOOLS	2,441,992	1,962,324	1,579,886
6019	LOVINGTON MUNICIPAL SCHOOLS	12,628,265	10,147,762	8,170,059
12128	LUNA COMMUNITY COLLEGE	2,904,814	2,334,236	1,879,316
3180	LUNA COUNTY	5,329,305	4,282,498	3,447,879
25075	MAGDALENA MUNICIPAL SCHOOLS	2,299,583	1,847,888	1,487,752
2311	MARK ARMIJO ACADEMY	868,131	697,609	561,651
9028	MAXWELL MUNICIPAL SCHOOLS	791,957	636,397	512,369
17424	MCCURDY CHARTER SCHOOL	1,462,799	1,175,469	946,382
3200	MCKINLEY COUNTY	5,851,679	4,702,264	3,785,837
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	834,037	670,211	539,593
5014	MELROSE MUNICIPAL SCHOOLS	1,169,458	939,747	756,600
17127	MESA VISTA SCHOOLS	1,224,167	983,711	791,995
10141	MESALANDS COMMUNITY COLLEGE	2,266,083	1,820,968	1,466,079
4570	MID-REGION COUNCIL OF GOVERNMENTS	4,433,678	3,562,794	2,868,439
13369	MIDDLE COLLEGE HIGH SCHOOL	414,824	333,342	268,377
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	7,262,260	5,835,773	4,698,436
1306	MONTE DEL SOL CHARTER SCHOOL	1,483,839	1,192,377	959,994
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	1,219,099	979,637	788,715
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	882,743	709,350	571,105
30089	MORA INDEPENDENT SCHOOLS	2,553,138	2,051,639	1,651,794
9324	MORENO VALLEY CHARTER HIGH SCHOOL	306,311	246,144	198,173
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	8,946,135	7,188,893	5,787,846
16356	MOSAIC ACADEMY CHARTER SCHOOL	552,815	444,229	357,653
31091	MOSQUERO MUNICIPAL SCHOOLS	519,429	417,400	336,053
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	923,124	741,799	597,230
22067	MOUNTAINAIR PUBLIC SCHOOLS	1,333,671	1,071,705	862,840
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	703,549	565,355	455,173
2354	NATIVE AMERICAN COMMUNITY ACADEMY	2,249,999	1,808,043	1,455,673
2148	NEW MEXICO ACTIVITIES ASSOCIATION	675,260	542,622	436,870
1418	NEW MEXICO CONNECTIONS ACADEMY	2,821,192	2,267,040	1,825,215
12102	NEW MEXICO HIGHLANDS UNIVERSITY	15,829,337	12,720,064	10,241,044
2414	NEW MEXICO INTERNATIONAL SCHOOL	1,338,542	1,075,619	865,991
6124	NEW MEXICO JUNIOR COLLEGE	7,004,627	5,628,746	4,531,756
4097	NEW MEXICO MILITARY INSTITUTE	8,427,414	6,772,062	5,452,251
1416	NEW MEXICO SCHOOL FOR THE ARTS	1,094,869	879,810	708,343
1094	NEW MEXICO SCHOOL FOR THE DEAF	5,925,191	4,761,337	3,833,397
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	5,943,371	4,775,946	3,845,159
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	894,834	719,067	578,927
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	1,601,584	1,286,993	1,036,170
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	843,891	678,130	545,969
2328	NORTH VALLEY ACADEMY	1,586,009	1,274,478	1,026,094
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	466,616	374,961	301,885
32110	NORTHERN NEW MEXICO COLLEGE	5,598,350	4,498,696	3,621,942
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	979,391	787,014	633,632
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	247,156	198,608	159,901
32118	PECOS CONNECTIONS ACADEMY	2,968,726	2,385,595	1,920,665
12039	PECOS INDEPENDENT SCHOOLS	2,500,751	2,009,541	1,617,901
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	467,523	375,690	302,471
20060	PENASCO INDEPENDENT SCHOOLS	1,907,611	1,532,909	1,234,160
1001	POJOAQUE VALLEY SCHOOLS	5,573,204	4,478,489	3,605,674
11035	PORTALES MUNICIPAL SCHOOLS	11,231,021	9,024,971	7,266,089
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	1,304,646	1,048,381	844,062
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	1,117,637	898,105	723,073
20125	QUESTA INDEPENDENT SCHOOLS	1,393,846	1,120,060	901,771
7445	RAICES DEL SABER XINACHTLI COMMUNITY SCHOOL	375,434	301,689	242,893
9029	RATON PUBLIC SCHOOLS	3,353,448	2,694,748	2,169,567
2580	RATON PUBLIC SERVICE	439,573	353,230	284,389
20312	RED RIVER VALLEY CHARTER SCHOOL	374,075	300,597	242,014
26150	REGION IX EDUCATION COOPERATIVE	2,574,433	2,068,751	1,665,571
5016	REGIONAL EDUCATION COOPERATIVE #6	282,411	226,938	182,710
6150	REGIONAL EDUCATION COOPERATIVE VII	264,627	212,648	171,205
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	427,708	343,696	276,713
28085	RESERVE SCHOOL DISTRICT	895,401	719,522	579,294
3240	RIO ARRIBA COUNTY	5,416,127	4,352,265	3,504,050
12326	RIO GALLINAS CHARTER SCHOOL	334,034	268,421	216,108
2445	RIO GRANDE ACADEMY OF FINE ARTS	95,147	76,458	61,557
29123	RIO RANCHO PUBLIC SCHOOLS	63,779,517	51,251,644	41,263,183

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer - Discount Rate
June 30, 2022

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2318	ROBERT F. KENNEDY CHARTER SCHOOL	\$ 1,497,715	\$ 1,203,527	\$ 968,971
3250	ROOSEVELT COUNTY	2,033,285	1,633,897	1,315,466
2313	ROOTS AND WINGS COMMUNITY SCHOOL	250,412	201,225	162,008
4011	ROSWELL INDEPENDENT SCHOOLS	37,545,919	30,170,973	24,290,935
31092	ROY SCHOOLS	645,413	518,638	417,561
26081	RUIDOSO MUNICIPAL SCHOOLS	6,137,403	4,931,865	3,970,691
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	449,173	360,944	290,600
10032	SAN JON MUNICIPAL SCHOOLS	702,587	564,581	454,550
32107	SAN JUAN COMMUNICATIONS	860,683	691,624	556,833
3260	SAN JUAN COUNTY	16,198,909	13,017,043	10,480,144
4390	SAN JUAN WATER COMMISSION	169,735	136,395	109,813
3270	SAN MIGUEL COUNTY	2,370,292	1,904,708	1,533,498
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	743,732	597,645	481,169
3280	SANDOVAL COUNTY	11,979,822	9,626,689	7,750,538
4260	SANTA FE CIVIC HOUSING AUTHORITY	1,020,593	820,123	660,289
1003	SANTA FE COMMUNITY COLLEGE	12,182,603	9,789,639	7,881,731
3290	SANTA FE COUNTY	25,263,496	20,301,121	16,344,624
1002	SANTA FE PUBLIC SCHOOLS	49,392,733	39,690,780	31,955,422
4270	SANTA FE SOLID WASTE MANAGEMENT AGENCY	1,069,469	859,399	691,910
24072	SANTA ROSA CONSOLIDATED SCHOOLS	3,816,100	3,066,524	2,468,887
14366	SCHOOL OF DREAMS ACADEMY	2,018,191	1,621,769	1,305,701
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	667,813	536,638	432,052
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	824,890	662,861	533,676
3300	SIERRA COUNTY	1,789,329	1,437,861	1,157,635
8026	SILVER CITY CONSOLIDATED SCHOOLS	9,799,427	7,874,578	6,339,897
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	357,254	287,081	231,131
25076	SOCORRO CONSOLIDATED SCHOOLS	5,786,293	4,649,722	3,743,535
2440	SOLARE COLLEGIATE CHARTER	826,221	663,931	534,537
2309	SOUTH VALLEY ACADEMY	2,446,154	1,965,669	1,582,579
2396	SOUTH VALLEY PREPARATORY SCHOOL	736,454	591,797	476,461
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	520,760	418,470	336,914
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	681,660	547,765	441,011
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	148,497	119,329	96,073
2346	SOUTHWEST PRIMARY LEARNING CENTER	608,969	489,352	393,982
21150	SOUTHWEST REGIONAL EDUCATION #10	1,413,782	1,136,080	914,669
32098	SOUTHWEST SECONDARY LEARNING CENTER	609,790	490,012	394,513
4520	SPRINGER HOUSING AUTHORITY	90,106	72,407	58,296
9030	SPRINGER MUNICIPAL SCHOOLS	844,231	678,403	546,189
20265	TAOS ACADEMY CHARTER SCHOOL	975,426	783,828	631,068
20307	TAOS CHARTER SCHOOL	885,659	711,694	572,992
3320	TAOS COUNTY	5,448,097	4,377,956	3,524,734
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	660,450	530,721	427,289
20435	TAOS INTERNATIONAL SCHOOL	828,231	665,546	535,838
20062	TAOS MUNICIPAL SCHOOLS	8,467,257	6,804,078	5,478,028
6020	TATUM MUNICIPAL SCHOOLS	1,648,477	1,324,676	1,066,509
2394	TECH LEADERSHIP HIGH SCHOOL	984,233	790,905	636,765
5015	TEXICO MUNICIPAL SCHOOLS	2,381,307	1,913,560	1,540,625
29408	THE ASK ACADEMY	1,541,975	1,239,093	997,606
2413	THE GREAT ACADEMY	334,147	268,512	216,182
1398	THE MASTERS PROGRAM	623,524	501,048	403,399
2366	THE NEW AMERICA SCHOOL	672,032	540,028	434,782
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	676,534	543,646	437,695
1425	THRIVE COMMUNITY SCHOOL	34,406	27,648	22,259
2370	TIERRA ADENTRO OF NEW MEXICO	1,022,377	821,557	661,443
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	1,207,347	970,194	781,112
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	128,703	103,423	83,267
3330	TORRANCE COUNTY	2,661,084	2,138,382	1,721,631
2080	TOWN OF BERNALILLO	2,953,803	2,373,603	1,911,010
4290	TOWN OF EDGEWOOD	984,006	790,723	636,619
2270	TOWN OF ELIDA	48,310	38,821	31,255
2300	TOWN OF ESTANCIA	283,175	227,553	183,205
2720	TOWN OF SILVER CITY	3,931,523	3,159,275	2,543,562
2750	TOWN OF SPRINGER	294,729	236,837	190,680
2770	TOWN OF TAOS	3,322,582	2,669,945	2,149,598
32106	TOWN OF TATUM	414,059	332,728	267,882
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	405,564	325,901	262,386
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	5,415,589	4,351,833	3,503,702
10033	TUCUMCARI PUBLIC SCHOOLS	3,746,977	3,010,978	2,424,167
15049	TULAROSA MUNICIPAL SCHOOLS	3,917,421	3,147,942	2,534,438
1315	TURQUOISE TRAIL CHARTER SCHOOL	2,559,509	2,056,759	1,655,916
3340	UNION COUNTY	999,496	803,170	646,640

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer - Discount Rate
June 30, 2022

Employer Code	Employer	1-Percent Decrease (4.42%) (21)	Current Discount Rate (5.42%) (22)	1-Percent Increase (6.42%) (23)
3350	VALENCIA COUNTY	\$ 6,115,202	\$ 4,914,025	\$ 3,956,328
24073	VAUGHN MUNICIPAL SCHOOLS	631,255	507,261	408,400
2100	VILLAGE OF BOSQUE FARMS	838,567	673,852	542,525
2130	VILLAGE OF CHAMA	253,697	203,865	164,133
32099	VILLAGE OF FT SUMNER	302,715	243,254	195,846
32100	VILLAGE OF HATCH	642,015	515,908	415,362
32101	VILLAGE OF JEMEZ SPRINGS	183,413	147,386	118,662
32102	VILLAGE OF LOGAN	344,086	276,499	222,612
2880	VILLAGE OF MELROSE	103,557	83,216	66,998
2490	VILLAGE OF MILAN	765,423	615,075	495,203
2530	VILLAGE OF PECOS	168,319	135,257	108,897
2560	VILLAGE OF QUESTA	266,072	213,809	172,139
2610	VILLAGE OF RESERVE	85,038	68,334	55,016
2800	VILLAGE OF TIJERAS	263,013	211,351	170,161
20317	VISTA GRANDE CHARTER HIGH SCHOOL	529,368	425,387	342,483
2442	VOZ COLLEGIATE PREP	167,130	134,302	108,128
30090	WAGON MOUND PUBLIC SCHOOLS	781,253	627,795	505,444
29330	WALATOWA CHARTER HIGH SCHOOL	334,600	268,876	216,475
12038	WEST LAS VEGAS PUBLIC SCHOOLS	7,216,018	5,798,614	4,668,519
8099	WESTERN NEW MEXICO UNIVERSITY	11,907,782	9,568,799	7,703,931
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	251,771	202,317	162,887
13142	ZUNI PUBLIC SCHOOLS	7,519,837	6,042,755	4,865,079
		<u>\$2,876,647,742</u>	<u>\$2,311,603,052</u>	<u>\$1,861,093,455</u>

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer - Trend Rate
June 30, 2022

Employer Code	Employer	1-Percent Decrease (24)	Current Trend Rates (25)	1-Percent Increase (26)
1341	STATE OF NEW MEXICO	\$ 442,331,206	\$ 552,044,291	\$ 645,548,566
2308	21ST CENTURY PUBLIC ACADEMY	836,817	1,044,376	1,221,271
2340	ABQ CHARTER ACADEMY	741,368	925,252	1,081,970
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	868,251	1,083,606	1,267,146
2390	ACE LEADERSHIP	602,743	752,244	879,658
2441	ACES TECHNICAL CHARTER SCHOOL	169,894	212,034	247,948
15046	ALAMOGORDO PUBLIC SCHOOLS	12,449,061	15,536,849	18,168,452
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	12,971,269	16,188,583	18,930,576
2343	ALBUQUERQUE BILINGUAL ACADEMY	807,225	1,007,444	1,178,084
2435	ALBUQUERQUE COLLEGIATE	347,701	433,943	507,444
4560	ALBUQUERQUE HOUSING AUTHORITY	1,084,566	1,353,575	1,582,841
2341	ALBUQUERQUE INSTITUTE FOR MATHEMATICS AND SCIENCE	683,242	852,709	997,139
4580	ALBUQUERQUE METROPOLITAN ARROYO FLOOD CONTROL AUTHORITY	600,683	749,673	876,651
2003	ALBUQUERQUE PUBLIC SCHOOLS	211,919,762	264,483,025	309,280,688
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	1,935,295	2,415,313	2,824,415
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	671,919	838,578	980,614
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	417,078	520,527	608,693
8347	ALDO LEOPOLD CHARTER SCHOOL	488,222	609,318	712,523
2356	ALICE KING COMMUNITY SCHOOL	1,086,499	1,355,987	1,585,662
7335	ALMA D' ARTE CHARTER HIGH	494,732	617,442	722,023
575	ALTURA PREP	371,368	463,480	541,983
2303	AMY BIEHL CHARTER SCHOOL	773,859	965,802	1,129,388
20316	ANANSI CHARTER SCHOOL	486,946	607,725	710,661
23121	ANIMAS PUBLIC SCHOOLS	567,991	708,872	828,940
3004	ARTESIA PUBLIC SCHOOLS	8,874,774	11,076,018	12,952,054
16050	AZTEC MUNICIPAL SCHOOLS	6,098,377	7,610,981	8,900,115
14043	BELEN CONSOLIDATED SCHOOLS	8,842,429	11,035,650	12,904,849
3010	BERNALILLO COUNTY	52,325,566	65,304,075	76,365,163
29086	BERNALILLO PUBLIC SCHOOLS	7,968,143	9,944,512	11,628,895
16051	BLOOMFIELD MUNICIPAL SCHOOLS	6,782,403	8,464,668	9,898,398
26077	CAPITAN MUNICIPAL SCHOOLS	1,343,273	1,676,450	1,960,404
3005	CARLSBAD MUNICIPAL SCHOOLS	15,721,867	19,621,421	22,944,862
26078	CARRIZOZO MUNICIPAL SCHOOLS	545,273	680,519	795,784
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	16,801,510	20,968,852	24,520,519
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	32,351,495	40,375,759	47,214,533
2150	CENTRAL REGION EDUCATION COOPERATIVE	1,438,485	1,795,278	2,099,359
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	428,893	535,272	625,936
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	1,262,391	1,575,507	1,842,364
3030	CHAVES COUNTY	3,597,570	4,489,889	5,250,379
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	1,176,952	1,468,876	1,717,672
3040	CIBOLA COUNTY	1,407,161	1,756,184	2,053,643
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	998,999	1,246,784	1,457,963
9027	CIMARRON MUNICIPAL SCHOOLS	1,396,786	1,743,236	2,038,503
2010	CITY OF ALAMOGORDO	5,051,188	6,304,054	7,371,823
2020	CITY OF ALBUQUERQUE	126,266,676	157,585,078	184,276,558
2040	CITY OF AZTEC	1,740,622	2,172,355	2,540,305
2060	CITY OF BELEN	1,866,356	2,329,276	2,723,804
2090	CITY OF BLOOMFIELD	1,392,301	1,737,639	2,031,957
2110	CITY OF CARLSBAD	11,152,246	13,918,380	16,275,850
2180	CITY OF CLOVIS	5,320,689	6,640,400	7,765,139
2210	CITY OF DEMING	2,350,276	2,933,224	3,430,048
2290	CITY OF ESPANOLA	2,444,996	3,051,437	3,568,284
2310	CITY OF FARMINGTON	17,110,485	21,354,463	24,971,444
2330	CITY OF GALLUP	6,096,754	7,608,955	8,897,747
2380	CITY OF JAL	925,885	1,155,536	1,351,258
2400	CITY OF LAS CRUCES	29,576,721	36,912,747	43,164,962
2410	CITY OF LAS VEGAS	3,611,993	4,507,889	5,271,427
2500	CITY OF MORIARTY	578,712	722,253	844,586
2550	CITY OF PORTALES	2,168,220	2,706,012	3,164,352
2570	CITY OF RATON	1,343,984	1,677,337	1,961,441
2620	CITY OF RIO RANCHO	12,868,326	16,060,106	18,780,338
2630	CITY OF ROSWELL	11,012,199	13,743,596	16,071,462
2690	CITY OF SANTA FE	24,955,555	31,145,376	36,420,725
2710	CITY OF SANTA ROSA	407,597	508,694	594,856
2730	CITY OF SOCORRO	1,882,565	2,349,505	2,747,460
2950	CITY OF SUNLAND PARK	1,547,809	1,931,718	2,258,909
2760	CITY OF T OR C	1,383,531	1,726,693	2,019,157
2780	CITY OF TEXICO	109,981	137,260	160,509
2810	CITY OF TUCUMCARI	1,002,263	1,250,858	1,462,726
18056	CLAYTON MUNICIPAL SCHOOLS	1,239,965	1,547,518	1,809,634
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	1,267,278	1,581,606	1,849,495

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer - Trend Rate
June 30, 2022

Employer Code	Employer	1-Percent Decrease (24)	Current Trend Rates (25)	1-Percent Increase (26)
5012	CLOVIS MUNICIPAL SCHOOLS	\$ 18,451,989	\$ 23,028,705	\$ 26,929,266
8024	COBRE CONSOLIDATED SCHOOLS	3,731,965	4,657,619	5,446,518
3050	COLFAX COUNTY	1,252,965	1,563,743	1,828,607
2421	CORAL COMMUNITY CHARTER SCHOOL	560,990	700,134	818,722
26079	CORONA PUBLIC SCHOOLS	414,197	516,932	604,489
2363	CORRALES INTERNATIONAL SCHOOL	539,566	673,397	787,456
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	1,678,539	2,094,874	2,449,700
25319	COTTONWOOD VALLEY CHARTER SCHOOL	433,396	540,893	632,508
29087	CUBA INDEPENDENT SCHOOLS	2,752,676	3,435,433	4,017,320
3060	CURRY COUNTY	2,116,749	2,641,774	3,089,233
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	382,307	477,133	557,949
19059	DEMING PUBLIC SCHOOLS	14,102,220	17,600,047	20,581,112
18057	DES MOINES MUNICIPAL SCHOOLS	495,516	618,420	723,167
4008	DEXTER CONSOLIDATED SCHOOLS	2,083,656	2,600,473	3,040,937
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	741,915	925,935	1,082,768
11117	DORA CONSOLIDATED SCHOOLS	742,936	927,209	1,084,258
16359	DREAM DINE' CHARTER SCHOOL	142,527	177,878	208,007
17115	DULCE INDEPENDENT SCHOOLS	2,420,709	3,021,127	3,532,840
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	152,008	189,711	221,844
2304	EAST MOUNTAIN HIGH SCHOOL	1,071,128	1,336,804	1,563,230
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	12,621,435	15,751,977	18,420,019
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	3,841,308	4,794,082	5,606,095
3100	EDDY COUNTY	8,073,401	10,075,878	11,782,512
2323	EL CAMINO REAL ACADEMY	823,361	1,027,583	1,201,633
11034	ELIDA MUNICIPAL SCHOOLS	552,749	689,849	806,694
17054	ESPANOLA PUBLIC SCHOOLS	8,655,122	10,801,885	12,631,489
22065	ESTANCIA MUNICIPAL SCHOOLS	1,936,826	2,417,225	2,826,650
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	993,584	1,240,026	1,450,060
6016	EUNICE PUBLIC SCHOOLS	2,023,670	2,525,608	2,953,391
2432	EXPLORE ACADEMY	2,112,810	2,636,859	3,083,485
7440	EXPLORE LAS CRUCES	212,814	265,600	310,586
16052	FARMINGTON MUNICIPAL SCHOOLS	24,801,724	30,953,390	36,196,220
11118	FLOYD MUNICIPAL SCHOOLS	673,687	840,785	983,195
27083	FT SUMNER MUNICIPAL SCHOOLS	1,021,225	1,274,523	1,490,400
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	33,297,217	41,556,053	48,594,743
4140	GALLUP HOUSING AUTHORITY	204,122	254,814	297,973
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	29,219,866	36,467,381	42,644,161
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	389,127	485,643	567,901
2362	GORDON BERNELL CHARTER SCHOOL	604,877	754,906	882,771
5013	GRADY MUNICIPAL SCHOOLS	535,136	667,867	780,990
3110	GRANT COUNTY	2,607,196	3,253,868	3,805,003
14044	GRANTS-CIBOLA COUNTY SCHOOLS	8,287,747	10,343,389	12,095,334
4009	HAGERMAN MUNICIPAL SCHOOLS	1,074,903	1,341,515	1,568,738
7022	HATCH VALLEY MUNICIPAL SCHOOLS	3,336,548	4,164,125	4,869,437
2430	HEALTH LEADERSHIP HIGH SCHOOL	475,423	593,344	693,843
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	248,022	309,540	361,969
6017	HOBBS MUNICIPAL SCHOOLS	23,251,709	29,018,918	33,934,091
26080	HONDO VALLEY PUBLIC SCHOOLS	745,890	930,896	1,088,569
2327	HORIZON ACADEMY WEST	799,330	997,591	1,166,562
10119	HOUSE MUNICIPAL SCHOOLS	406,648	507,511	593,472
573	HOZHO ACADEMY	1,041,026	1,299,235	1,519,298
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	779,694	973,084	1,137,903
7420	J. PAUL TAYLOR ACADEMY	474,967	592,775	693,178
6018	JAL PUBLIC SCHOOLS	1,331,713	1,662,023	1,943,533
3321	JEFFERSON MONTESSORI ACADEMY	673,870	841,012	983,461
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	724,740	904,500	1,057,702
29088	JEMEZ VALLEY PUBLIC SCHOOLS	1,015,554	1,267,446	1,482,124
7337	LA ACADEMIA DE DOLORES HUERTA	277,304	346,085	404,704
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	864,896	1,079,419	1,262,249
17425	LA TIERRA MONTESSORI SCHOOL	165,409	206,436	241,402
4010	LAKE ARTHUR SCHOOLS	512,089	639,105	747,355
7023	LAS CRUCES SCHOOL DISTRICT #2	60,241,837	75,183,848	87,918,354
7338	LAS MONTANAS CHARTER HIGH SCHOOL	530,486	662,065	774,204
12037	LAS VEGAS CITY SCHOOLS	3,641,639	4,544,889	5,314,694
3150	LEA COUNTY	7,803,919	9,739,555	11,389,223
3160	LINCOLN COUNTY	1,826,098	2,279,032	2,665,050
10120	LOGAN MUNICIPAL SCHOOLS	902,292	1,126,090	1,316,826
23070	LORDBURG MUNICIPAL SCHOOLS	1,456,207	1,817,396	2,125,223
3170	LOS ALAMOS COUNTY	17,003,585	21,221,049	24,815,432
32093	LOS ALAMOS PUBLIC SCHOOLS	11,128,142	13,888,297	16,240,672

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer - Trend Rate
June 30, 2022

Employer Code	Employer	1-Percent Decrease (24)	Current Trend Rates (25)	1-Percent Increase (26)
14045	LOS LUNAS CONSOLIDATED SCHOOLS	\$ 19,346,987	\$ 24,145,694	\$ 28,235,448
2322	LOS PUENTES CHARTER SCHOOL	517,559	645,931	755,338
3006	LOVING MUNICIPAL SCHOOLS	1,572,333	1,962,324	2,294,699
6019	LOVINGTON MUNICIPAL SCHOOLS	8,130,999	10,147,762	11,866,571
12128	LUNA COMMUNITY COLLEGE	1,870,331	2,334,236	2,729,605
3180	LUNA COUNTY	3,431,396	4,282,498	5,007,860
25075	MAGDALENA MUNICIPAL SCHOOLS	1,480,639	1,847,888	2,160,880
2311	MARK ARMIJO ACADEMY	558,966	697,609	815,768
9028	MAXWELL MUNICIPAL SCHOOLS	509,920	636,397	744,189
17424	MCCURDY CHARTER SCHOOL	941,857	1,175,469	1,374,568
3200	MCKINLEY COUNTY	3,767,738	4,702,264	5,498,726
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	537,014	670,211	783,730
5014	MELROSE MUNICIPAL SCHOOLS	752,982	939,747	1,098,920
17127	MESA VISTA SCHOOLS	788,208	983,711	1,150,330
10141	MESALANDS COMMUNITY COLLEGE	1,459,070	1,820,968	2,129,401
4570	MID-REGION COUNCIL OF GOVERNMENTS	2,854,725	3,562,794	4,166,254
13369	MIDDLE COLLEGE HIGH SCHOOL	267,094	333,342	389,803
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	4,675,974	5,835,773	6,824,226
1306	MONTE DEL SOL CHARTER SCHOOL	955,404	1,192,377	1,394,339
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	784,945	979,637	1,145,567
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	568,374	709,350	829,499
30089	MORA INDEPENDENT SCHOOLS	1,643,897	2,051,639	2,399,142
9324	MORENO VALLEY CHARTER HIGH SCHOOL	197,225	246,144	287,835
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	5,760,175	7,188,893	8,406,535
16356	MOSAIC ACADEMY CHARTER SCHOOL	355,943	444,229	519,471
31091	MOSQUERO MUNICIPAL SCHOOLS	334,446	417,400	488,099
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	594,374	741,799	867,444
22067	MOUNTAINAIR PUBLIC SCHOOLS	858,715	1,071,705	1,253,229
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	452,996	565,355	661,114
2354	NATIVE AMERICAN COMMUNITY ACADEMY	1,448,713	1,808,043	2,114,287
2148	NEW MEXICO ACTIVITIES ASSOCIATION	434,782	542,622	634,531
1418	NEW MEXICO CONNECTIONS ACADEMY	1,816,489	2,267,040	2,651,027
12102	NEW MEXICO HIGHLANDS UNIVERSITY	10,192,083	12,720,064	14,874,566
2414	NEW MEXICO INTERNATIONAL SCHOOL	861,851	1,075,619	1,257,806
6124	NEW MEXICO JUNIOR COLLEGE	4,510,091	5,628,746	6,582,132
4097	NEW MEXICO MILITARY INSTITUTE	5,426,185	6,772,062	7,919,101
1416	NEW MEXICO SCHOOL FOR THE ARTS	704,957	879,810	1,028,831
1094	NEW MEXICO SCHOOL FOR THE DEAF	3,815,071	4,761,337	5,567,804
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	3,826,776	4,775,946	5,584,887
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	576,160	719,067	840,861
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	1,031,216	1,286,993	1,504,982
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	543,359	678,130	792,990
2328	NORTH VALLEY ACADEMY	1,021,188	1,274,478	1,490,346
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	300,442	374,961	438,472
32110	NORTHERN NEW MEXICO COLLEGE	3,604,627	4,498,696	5,260,677
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	630,603	787,014	920,317
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	159,137	198,608	232,248
32118	PECOS CONNECTIONS ACADEMY	1,911,483	2,385,595	2,789,663
12039	PECOS INDEPENDENT SCHOOLS	1,610,166	2,009,541	2,349,914
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	301,025	375,690	439,323
20060	PENASCO INDEPENDENT SCHOOLS	1,228,259	1,532,909	1,792,551
1001	POJOAQUE VALLEY SCHOOLS	3,588,436	4,478,489	5,237,047
11035	PORTALES MUNICIPAL SCHOOLS	7,231,351	9,024,971	10,553,604
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	840,026	1,048,381	1,225,954
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	719,616	898,105	1,050,225
20125	QUESTA INDEPENDENT SCHOOLS	897,460	1,120,060	1,309,774
7445	RAICES DEL SABER XINACHTLI COMMUNITY SCHOOL	241,732	301,689	352,789
9029	RATON PUBLIC SCHOOLS	2,159,195	2,694,748	3,151,180
2580	RATON PUBLIC SERVICE	283,029	353,230	413,060
20312	RED RIVER VALLEY CHARTER SCHOOL	240,857	300,597	351,512
26150	REGION IX EDUCATION COOPERATIVE	1,657,608	2,068,751	2,419,152
5016	REGIONAL EDUCATION COOPERATIVE #6	181,837	226,938	265,377
6150	REGIONAL EDUCATION COOPERATIVE VII	170,386	212,648	248,666
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	275,390	343,696	401,910
28085	RESERVE SCHOOL DISTRICT	576,524	719,522	841,393
3240	RIO ARRIBA COUNTY	3,487,298	4,352,265	5,089,444
12326	RIO GALLINAS CHARTER SCHOOL	215,075	268,421	313,886
2445	RIO GRANDE ACADEMY OF FINE ARTS	61,263	76,458	89,408
29123	RIO RANCHO PUBLIC SCHOOLS	41,065,911	51,251,644	59,932,556

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer - Trend Rate
June 30, 2022

Employer Code	Employer	1-Percent Decrease (24)	Current Trend Rates (25)	1-Percent Increase (26)
2318	ROBERT F. KENNEDY CHARTER SCHOOL	\$ 964,338	\$ 1,203,527	\$ 1,407,378
3250	ROOSEVELT COUNTY	1,309,177	1,633,897	1,910,644
2313	ROOTS AND WINGS COMMUNITY SCHOOL	161,234	201,225	235,308
4011	ROSWELL INDEPENDENT SCHOOLS	24,174,804	30,170,973	35,281,278
31092	ROY SCHOOLS	415,564	518,638	606,484
26081	RUIDOSO MUNICIPAL SCHOOLS	3,951,708	4,931,865	5,767,216
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	289,210	360,944	422,080
10032	SAN JON MUNICIPAL SCHOOLS	452,377	564,581	660,209
32107	SAN JUAN COMMUNICATIONS	554,171	691,624	808,770
3260	SAN JUAN COUNTY	10,430,040	13,017,043	15,221,846
4390	SAN JUAN WATER COMMISSION	109,288	136,395	159,498
3270	SAN MIGUEL COUNTY	1,526,167	1,904,708	2,227,324
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	478,869	597,645	698,873
3280	SANDOVAL COUNTY	7,713,484	9,626,689	11,257,240
4260	SANTA FE CIVIC HOUSING AUTHORITY	657,132	820,123	959,034
1003	SANTA FE COMMUNITY COLLEGE	7,844,050	9,789,639	11,447,791
3290	SANTA FE COUNTY	16,266,484	20,301,121	23,739,689
1002	SANTA FE PUBLIC SCHOOLS	31,802,648	39,690,780	46,413,533
4270	SANTA FE SOLID WASTE MANAGEMENT AGENCY	688,602	859,399	1,004,962
24072	SANTA ROSA CONSOLIDATED SCHOOLS	2,457,084	3,066,524	3,585,926
14366	SCHOOL OF DREAMS ACADEMY	1,299,459	1,621,769	1,896,461
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	429,987	536,638	627,532
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	531,124	662,861	775,136
3300	SIERRA COUNTY	1,152,101	1,437,861	1,681,403
8026	SILVER CITY CONSOLIDATED SCHOOLS	6,309,587	7,874,578	9,208,360
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	230,026	287,081	335,706
25076	SOCORRO CONSOLIDATED SCHOOLS	3,725,638	4,649,722	5,437,284
2440	SOLARE COLLEGIATE CHARTER	531,981	663,931	776,386
2309	SOUTH VALLEY ACADEMY	1,575,013	1,965,669	2,298,611
2396	SOUTH VALLEY PREPARATORY SCHOOL	474,183	591,797	692,034
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	335,303	418,470	489,349
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	438,902	547,765	640,545
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	95,613	119,329	139,540
2346	SOUTHWEST PRIMARY LEARNING CENTER	392,099	489,352	572,238
21150	SOUTHWEST REGIONAL EDUCATION #10	910,296	1,136,080	1,328,507
32098	SOUTHWEST SECONDARY LEARNING CENTER	392,627	490,012	573,010
4520	SPRINGER HOUSING AUTHORITY	58,017	72,407	84,672
9030	SPRINGER MUNICIPAL SCHOOLS	543,578	678,403	793,310
20265	TAOS ACADEMY CHARTER SCHOOL	628,051	783,828	916,592
20307	TAOS CHARTER SCHOOL	570,252	711,694	832,240
3320	TAOS COUNTY	3,507,883	4,377,956	5,119,487
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	425,246	530,721	620,614
20435	TAOS INTERNATIONAL SCHOOL	533,276	665,546	778,275
20062	TAOS MUNICIPAL SCHOOLS	5,451,838	6,804,078	7,956,541
6020	TATUM MUNICIPAL SCHOOLS	1,061,410	1,324,676	1,549,047
2394	TECH LEADERSHIP HIGH SCHOOL	633,721	790,905	924,867
5015	TEXICO MUNICIPAL SCHOOLS	1,533,259	1,913,560	2,237,675
29408	THE ASK ACADEMY	992,836	1,239,093	1,448,969
2413	THE GREAT ACADEMY	215,148	268,512	313,992
1398	THE MASTERS PROGRAM	401,470	501,048	585,915
2366	THE NEW AMERICA SCHOOL	432,703	540,028	631,497
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	435,602	543,646	635,728
1425	THRIVE COMMUNITY SCHOOL	22,153	27,648	32,331
2370	TIERRA ADENTRO OF NEW MEXICO	658,281	821,557	960,710
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	777,378	970,194	1,134,524
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	82,869	103,423	120,940
3330	TORRANCE COUNTY	1,713,401	2,138,382	2,500,577
2080	TOWN OF BERNALILLO	1,901,874	2,373,603	2,775,640
4290	TOWN OF EDGEWOOD	633,575	790,723	924,654
2270	TOWN OF ELIDA	31,105	38,821	45,396
2300	TOWN OF ESTANCIA	182,329	227,553	266,095
2720	TOWN OF SILVER CITY	2,531,401	3,159,275	3,694,387
2750	TOWN OF SPRINGER	189,768	236,837	276,952
2770	TOWN OF TAOS	2,139,321	2,669,945	3,122,176
32106	TOWN OF TATUM	266,601	332,728	389,084
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	261,132	325,901	381,102
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	3,486,951	4,351,833	5,088,939
10033	TUCUMCARI PUBLIC SCHOOLS	2,412,578	3,010,978	3,520,973
15049	TULAROSA MUNICIPAL SCHOOLS	2,522,321	3,147,942	3,681,135
1315	TURQUOISE TRAIL CHARTER SCHOOL	1,647,999	2,056,759	2,405,129
3340	UNION COUNTY	643,549	803,170	939,210

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer - Trend Rate
June 30, 2022

Employer Code	Employer	1-Percent Decrease (24)	Current Trend Rates (25)	1-Percent Increase (26)
3350	VALENCIA COUNTY	\$ 3,937,413	\$ 4,914,025	\$ 5,746,354
24073	VAUGHN MUNICIPAL SCHOOLS	406,448	507,261	593,180
2100	VILLAGE OF BOSQUE FARMS	539,931	673,852	787,988
2130	VILLAGE OF CHAMA	163,349	203,865	238,395
32099	VILLAGE OF FT SUMNER	194,910	243,254	284,456
32100	VILLAGE OF HATCH	413,376	515,908	603,291
32101	VILLAGE OF JEMEZ SPRINGS	118,095	147,386	172,350
32102	VILLAGE OF LOGAN	221,548	276,499	323,332
2880	VILLAGE OF MELROSE	66,678	83,216	97,311
2490	VILLAGE OF MILAN	492,835	615,075	719,255
2530	VILLAGE OF PECOS	108,376	135,257	158,167
2560	VILLAGE OF QUESTA	171,316	213,809	250,023
2610	VILLAGE OF RESERVE	54,753	68,334	79,908
2800	VILLAGE OF TIJERAS	169,347	211,351	247,149
20317	VISTA GRANDE CHARTER HIGH SCHOOL	340,846	425,387	497,438
2442	VOZ COLLEGIATE PREP	107,611	134,302	157,049
30090	WAGON MOUND PUBLIC SCHOOLS	503,028	627,795	734,130
29330	WALATOWA CHARTER HIGH SCHOOL	215,440	268,876	314,418
12038	WEST LAS VEGAS PUBLIC SCHOOLS	4,646,199	5,798,614	6,780,773
8099	WESTERN NEW MEXICO UNIVERSITY	7,667,099	9,568,799	11,189,545
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	162,109	202,317	236,585
13142	ZUNI PUBLIC SCHOOLS	4,841,820	6,042,755	7,066,266
		<u>\$1,852,195,881</u>	<u>\$2,311,603,052</u>	<u>\$2,703,138,257</u>

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

Board of Directors
New Mexico Retiree Health Care Authority

Mr. Joseph M. Maestas, P.E.
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, a fiduciary fund of the State of New Mexico, as of June 30, 2022 and the related notes. We have also audited the totals for all employers of the columns titled net OPEB liability as of June 30, 2022, and deferred outflows of resources, deferred inflows of resources, and OPEB expense (income) as of and for the year ended June 30, 2022, included in the accompanying schedule of OPEB amounts by employer (specified column totals) and have issued our report thereon dated June 15, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the schedules, we considered New Mexico Retiree Health Care 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 opinion on the schedules, but not for the purpose of expressing an opinion on the effectiveness of New Mexico Retiree Health Care Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of New Mexico Retiree Health Care 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether New Mexico Retiree Health Care 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.

A handwritten signature in cursive script that reads "Moss Adams LLP".

Albuquerque, New Mexico
June 15, 2023

New Mexico Retiree Health Care Authority
Exit Conference
June 30, 2022

An exit conference was held on June 13, 2023 in a closed session, with the following in attendance:

New Mexico Retiree Health Care Authority:

Sanjay Bhakta, Board Member
Tomas Salazar, Board Member
Raquel Alirez, Board Member
Neil Kueffer, Executive Director
Keith Witt, Deputy Director
Sheri Ayanniyi, Chief Financial Officer
Jess Biggs, Communications 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.