



Schedules of Employer Allocations
and OPEB Amounts by Employer

**New Mexico Retiree Health
Care Authority**

June 30, 2023

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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, 2023, and the related notes. We have also audited the totals for all employers of the columns titled net OPEB liability as of June 30, 2023, 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, 2023, 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, 2023, 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.

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, 2023, and our report thereon dated November 21, 2023, expressed an unmodified opinion on those financial statements.

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.

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.

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 11, 2024, 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, 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.

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

Albuquerque, New Mexico
June 11, 2024

New Mexico Retiree Health Care Authority
Schedule of Employer Allocations
For the Year Ended June 30, 2023

Employer Code	Employer	2023 Employer Contributions (1)	Employer Allocation Percentage (2)
1341	STATE OF NEW MEXICO	\$ 27,260,165	23.79918%
2308	21ST CENTURY PUBLIC ACADEMY	51,840	0.04526%
2340	ABQ CHARTER ACADEMY	49,110	0.04287%
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	58,595	0.05116%
2390	ACE LEADERSHIP	46,078	0.04023%
2441	ACES TECHNICAL CHARTER SCHOOL	25,557	0.02231%
15046	ALAMOGORDO PUBLIC SCHOOLS	818,340	0.71444%
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	821,008	0.71677%
2343	ALBUQUERQUE BILINGUAL ACADEMY	63,267	0.05523%
2435	ALBUQUERQUE COLLEGIATE	26,727	0.02333%
4560	ALBUQUERQUE HOUSING AUTHORITY	65,689	0.05735%
2341	ALBUQUERQUE INSTITUTE FOR MATHEMATICS AND SCIENCE	40,659	0.03550%
4580	ALBUQUERQUE METROPOLITAN ARROYO FLOOD CONTROL AUTHORITY	39,190	0.03421%
2003	ALBUQUERQUE PUBLIC SCHOOLS	12,839,003	11.20895%
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	116,942	0.10209%
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	50,176	0.04381%
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	21,259	0.01856%
8347	ALDO LEOPOLD CHARTER SCHOOL	35,115	0.03066%
2356	ALICE KING COMMUNITY SCHOOL	68,423	0.05974%
7335	ALMA D' ARTE CHARTER HIGH	23,701	0.02069%
575	ALTURA PREP	25,466	0.02223%
2303	AMY BIEHL CHARTER SCHOOL	49,126	0.04289%
20316	ANANSI CHARTER SCHOOL	31,250	0.02728%
23121	ANIMAS PUBLIC SCHOOLS	35,445	0.03094%
3004	ARTESIA PUBLIC SCHOOLS	564,905	0.49318%
16050	AZTEC MUNICIPAL SCHOOLS	380,249	0.33197%
14043	BELEN CONSOLIDATED SCHOOLS	567,993	0.49588%
3010	BERNALILLO COUNTY	3,150,508	2.75052%
29086	BERNALILLO PUBLIC SCHOOLS	627,408	0.54775%
16051	BLOOMFIELD MUNICIPAL SCHOOLS	440,548	0.38462%
26077	CAPITAN MUNICIPAL SCHOOLS	84,395	0.07368%
3005	CARLSBAD MUNICIPAL SCHOOLS	1,050,214	0.91688%
26078	CARRIZOZO MUNICIPAL SCHOOLS	36,636	0.03198%
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	1,160,819	1.01344%
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	1,686,329	1.47223%
2150	CENTRAL REGION EDUCATION COOPERATIVE	117,530	0.10261%
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	28,844	0.02518%
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	83,779	0.07314%
3030	CHAVES COUNTY	204,801	0.17880%
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	75,559	0.06597%
3040	CIBOLA COUNTY	84,888	0.07411%
2367	CIENT AGUAS INTERNATIONAL CHARTER SCHOOL	69,275	0.06048%
9027	CIMARRON MUNICIPAL SCHOOLS	86,356	0.07539%
2010	CITY OF ALAMOGORDO	319,162	0.27864%
2020	CITY OF ALBUQUERQUE	7,545,593	6.58760%
2040	CITY OF AZTEC	108,071	0.09435%
2060	CITY OF BELEN	113,875	0.09942%
2090	CITY OF BLOOMFIELD	87,914	0.07675%
2110	CITY OF CARLSBAD	622,132	0.54315%
2180	CITY OF CLOVIS	310,542	0.27112%
2210	CITY OF DEMING	128,418	0.11211%
2290	CITY OF ESPANOLA	148,216	0.12940%
2310	CITY OF FARMINGTON	996,902	0.87033%
2330	CITY OF GALLUP	317,128	0.27687%
2380	CITY OF JAL	59,968	0.05235%
2400	CITY OF LAS CRUCES	1,731,988	1.51209%
2410	CITY OF LAS VEGAS	197,933	0.17280%
2500	CITY OF MORIARTY	38,979	0.03403%
2550	CITY OF PORTALES	130,287	0.11375%
2570	CITY OF RATON	77,407	0.06758%
2620	CITY OF RIO RANCHO	745,692	0.65102%
2630	CITY OF ROSWELL	651,877	0.56911%
2690	CITY OF SANTA FE	1,600,274	1.39710%
2710	CITY OF SANTA ROSA	18,510	0.01616%

New Mexico Retiree Health Care Authority
Schedule of Employer Allocations
For the Year Ended June 30, 2023

Employer Code	Employer	2023 Employer Contributions (1)	Employer Allocation Percentage (2)
2730	CITY OF SOCORRO	\$ 116,120	0.10138%
2950	CITY OF SUNLAND PARK	82,110	0.07169%
2760	CITY OF T O R C	82,832	0.07232%
2780	CITY OF TEXICO	6,504	0.00568%
2810	CITY OF TUCUMCARI	62,995	0.05500%
18056	CLAYTON MUNICIPAL SCHOOLS	80,990	0.07071%
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	79,591	0.06949%
5012	CLOVIS MUNICIPAL SCHOOLS	1,160,434	1.01310%
8024	COBRE CONSOLIDATED SCHOOLS	240,642	0.21009%
3050	COLFAX COUNTY	85,724	0.07484%
2421	CORAL COMMUNITY CHARTER SCHOOL	32,495	0.02837%
26079	CORONA PUBLIC SCHOOLS	26,259	0.02293%
2363	CORRALES INTERNATIONAL SCHOOL	34,256	0.02991%
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	107,211	0.09360%
25319	COTTONWOOD VALLEY CHARTER SCHOOL	22,672	0.01979%
29087	CUBA INDEPENDENT SCHOOLS	204,880	0.17887%
3060	CURRY COUNTY	129,088	0.11270%
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	24,404	0.02131%
19059	DEMING PUBLIC SCHOOLS	846,344	0.73889%
18057	DES MOINES MUNICIPAL SCHOOLS	32,116	0.02804%
4008	DEXTER CONSOLIDATED SCHOOLS	145,431	0.12697%
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	48,150	0.04204%
11117	DORA CONSOLIDATED SCHOOLS	45,280	0.03953%
16359	DREAM DINE' CHARTER SCHOOL	12,500	0.01091%
17115	DULCE INDEPENDENT SCHOOLS	161,500	0.14100%
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	12,114	0.01058%
2304	EAST MOUNTAIN HIGH SCHOOL	49,556	0.04326%
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	631,103	0.55098%
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	238,755	0.20844%
3100	EDDY COUNTY	457,095	0.39906%
2323	EL CAMINO REAL ACADEMY	53,157	0.04641%
11034	ELIDA MUNICIPAL SCHOOLS	37,331	0.03259%
17054	ESPANOLA PUBLIC SCHOOLS	504,681	0.44061%
22065	ESTANCIA MUNICIPAL SCHOOLS	115,783	0.10108%
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	65,078	0.05682%
6016	EUNICE PUBLIC SCHOOLS	122,534	0.10698%
7440	EXPLORE LAS CRUCES	27,273	0.02381%
2432	EXPLORE ACADEMY	193,088	0.16857%
16052	FARMINGTON MUNICIPAL SCHOOLS	1,580,589	1.37992%
11118	FLOYD MUNICIPAL SCHOOLS	41,634	0.03635%
27083	FT SUMNER MUNICIPAL SCHOOLS	61,599	0.05378%
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	2,042,234	1.78295%
4140	GALLUP HOUSING AUTHORITY	14,562	0.01271%
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	1,866,333	1.62938%
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	29,317	0.02559%
2362	GORDON BERNELL CHARTER SCHOOL	29,175	0.02547%
5013	GRADY MUNICIPAL SCHOOLS	34,444	0.03007%
3110	GRANT COUNTY	140,152	0.12236%
14044	GRANTS-CIBOLA COUNTY SCHOOLS	552,421	0.48228%
4009	HAGERMAN MUNICIPAL SCHOOLS	64,683	0.05647%
7022	HATCH VALLEY MUNICIPAL SCHOOLS	221,862	0.19369%
2430	HEALTH LEADERSHIP HIGH SCHOOL	29,224	0.02551%
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	13,333	0.01164%
6017	HOBBS MUNICIPAL SCHOOLS	1,502,498	1.31174%
26080	HONDO VALLEY PUBLIC SCHOOLS	42,832	0.03739%
2327	HORIZON ACADEMY WEST	52,179	0.04555%
10119	HOUSE MUNICIPAL SCHOOLS	27,470	0.02398%
573	HOZHO ACADEMY	89,097	0.07779%
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	54,302	0.04741%
7420	J. PAUL TAYLOR ACADEMY	30,270	0.02643%
6018	JAL PUBLIC SCHOOLS	98,000	0.08556%
3321	JEFFERSON MONTESSORI ACADEMY	38,897	0.03396%
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	54,763	0.04781%

New Mexico Retiree Health Care Authority
Schedule of Employer Allocations
For the Year Ended June 30, 2023

Employer Code	Employer	2023 Employer Contributions (1)	Employer Allocation Percentage (2)
29088	JEMEZ VALLEY PUBLIC SCHOOLS	\$ 67,567	0.05899%
7337	LA ACADEMIA DE DOLORES HUERTA	18,904	0.01650%
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	44,551	0.03889%
17425	LA TIERRA MONTESSORI SCHOOL	13,568	0.01185%
4010	LAKE ARTHUR SCHOOLS	32,117	0.02804%
7023	LAS CRUCES PUBLIC SCHOOLS	3,907,030	3.41099%
7338	LAS MONTANAS CHARTER HIGH SCHOOL	27,013	0.02358%
12037	LAS VEGAS CITY SCHOOLS	222,030	0.19384%
3150	LEA COUNTY	449,765	0.39266%
3160	LINCOLN COUNTY	104,169	0.09094%
10120	LOGAN MUNICIPAL SCHOOLS	53,435	0.04665%
23070	LORDSBURG MUNICIPAL SCHOOLS	80,676	0.07043%
3170	LOS ALAMOS COUNTY	1,044,231	0.91165%
32093	LOS ALAMOS PUBLIC SCHOOLS	694,472	0.60630%
14045	LOS LUNAS CONSOLIDATED SCHOOLS	1,312,104	1.14552%
2322	LOS PUENTES CHARTER SCHOOL	31,835	0.02779%
3006	LOVING MUNICIPAL SCHOOLS	105,085	0.09174%
6019	LOVINGTON MUNICIPAL SCHOOLS	565,963	0.49411%
12128	LUNA COMMUNITY COLLEGE	108,698	0.09490%
3180	LUNA COUNTY	205,115	0.17907%
25075	MAGDALENA MUNICIPAL SCHOOLS	85,785	0.07489%
2311	MARK ARMIJO ACADEMY	35,147	0.03068%
9028	MAXWELL MUNICIPAL SCHOOLS	31,955	0.02790%
17424	MCCURDY CHARTER SCHOOL	63,815	0.05571%
3200	MCKINLEY COUNTY	216,989	0.18944%
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	25,986	0.02269%
5014	MELROSE MUNICIPAL SCHOOLS	45,789	0.03998%
17127	MESA VISTA SCHOOLS	52,398	0.04575%
10141	MESALANDS COMMUNITY COLLEGE	110,970	0.09688%
13369	MIDDLE COLLEGE HIGH SCHOOL	16,420	0.01434%
4570	MID-REGION COUNCIL OF GOVERNMENTS	168,116	0.14677%
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	349,095	0.30477%
1306	MONTE DEL SOL CHARTER SCHOOL	51,776	0.04520%
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	55,892	0.04880%
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	38,269	0.03341%
30089	MORA INDEPENDENT SCHOOLS	107,552	0.09390%
9324	MORENO VALLEY CHARTER HIGH SCHOOL	14,884	0.01299%
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	398,668	0.34805%
16356	MOSAIC ACADEMY CHARTER SCHOOL	24,247	0.02117%
31091	MOSQUERO MUNICIPAL SCHOOLS	24,116	0.02105%
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	42,424	0.03704%
22067	MOUNTAINAIR PUBLIC SCHOOLS	60,771	0.05306%
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	24,194	0.02112%
2354	NATIVE AMERICAN COMMUNITY ACADEMY	84,242	0.07355%
2148	NEW MEXICO ACTIVITIES ASSOCIATION	25,133	0.02194%
1418	NEW MEXICO CONNECTIONS ACADEMY	115,003	0.10040%
12102	NEW MEXICO HIGHLANDS UNIVERSITY	635,534	0.55485%
2414	NEW MEXICO INTERNATIONAL SCHOOL	60,338	0.05268%
6124	NEW MEXICO JUNIOR COLLEGE	296,660	0.25900%
4097	NEW MEXICO MILITARY INSTITUTE	338,475	0.29550%
1416	NEW MEXICO SCHOOL FOR THE ARTS	47,260	0.04126%
1094	NEW MEXICO SCHOOL FOR THE DEAF	220,713	0.19269%
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	235,132	0.20528%
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	35,312	0.03083%
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	63,731	0.05564%
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	28,464	0.02485%
4215	NORTHERN REGIONAL HOUSING AUTHORITY	35,640	0.03112%
2328	NORTH VALLEY ACADEMY	61,105	0.05335%
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	18,701	0.01633%
32110	NORTHERN NEW MEXICO COLLEGE	230,799	0.20150%
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	38,943	0.03400%
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	9,869	0.00862%
32118	PECOS CONNECTIONS ACADEMY	146,295	0.12772%
12039	PECOS INDEPENDENT SCHOOLS	100,556	0.08779%

New Mexico Retiree Health Care Authority
Schedule of Employer Allocations
For the Year Ended June 30, 2023

Employer Code	Employer	2023 Employer Contributions (1)	Employer Allocation Percentage (2)
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	\$ 19,395	0.01693%
20060	PENASCO INDEPENDENT SCHOOLS	75,164	0.06562%
1001	POJOAQUE VALLEY SCHOOLS	245,536	0.21436%
11035	PORTALES MUNICIPAL SCHOOLS	480,304	0.41932%
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	56,785	0.04958%
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	43,314	0.03781%
20125	QUESTA INDEPENDENT SCHOOLS	72,386	0.06320%
7445	RAICES DEL SABER XINACHTLI COMMUNITY SCHOOL	24,072	0.02102%
9029	RATON PUBLIC SCHOOLS	141,850	0.12384%
2580	RATON PUBLIC SERVICE	16,289	0.01422%
20312	RED RIVER VALLEY CHARTER SCHOOL	14,376	0.01255%
26150	REGION IX EDUCATION COOPERATIVE	104,139	0.09092%
5016	REGIONAL EDUCATION COOPERATIVE #6	12,087	0.01055%
6150	REGIONAL EDUCATION COOPERATIVE VII	15,549	0.01357%
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	18,915	0.01651%
28085	RESERVE SCHOOL DISTRICT	37,314	0.03258%
3240	RIO ARriba COUNTY	185,275	0.16175%
12326	RIO GALLINAS CHARTER SCHOOL	16,819	0.01468%
2445	RIO GRANDE ACADEMY OF FINE ARTS	10,821	0.00945%
29123	RIO RANCHO PUBLIC SCHOOLS	2,694,156	2.35210%
2318	ROBERT F. KENNEDY CHARTER SCHOOL	69,775	0.06092%
3250	ROOSEVELT COUNTY	77,880	0.06799%
2313	ROOTS AND WINGS COMMUNITY SCHOOL	10,073	0.00879%
4011	ROSWELL INDEPENDENT SCHOOLS	1,533,966	1.33921%
31092	ROY SCHOOLS	22,585	0.01972%
26081	RUIDOSO MUNICIPAL SCHOOLS	277,285	0.24208%
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	16,211	0.01415%
10032	SAN JON MUNICIPAL SCHOOLS	29,693	0.02592%
32107	SAN JUAN COMMUNICATIONS	42,219	0.03686%
3260	SAN JUAN COUNTY	612,811	0.53501%
4390	SAN JUAN WATER COMMISSION	5,107	0.00446%
3270	SAN MIGUEL COUNTY	101,735	0.08882%
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	32,380	0.02827%
3280	SANDOVAL COUNTY	451,384	0.39408%
4260	SANTA FE CIVIC HOUSING AUTHORITY	34,671	0.03027%
1003	SANTA FE COMMUNITY COLLEGE	500,060	0.43657%
3290	SANTA FE COUNTY	937,521	0.81849%
1002	SANTA FE PUBLIC SCHOOLS	1,933,468	1.68799%
4270	SANTA FE SOLID WASTE MANAGEMENT AGENCY	38,336	0.03347%
24072	SANTA ROSA CONSOLIDATED SCHOOLS	141,975	0.12395%
14366	SCHOOL OF DREAMS ACADEMY	94,490	0.08249%
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	25,153	0.02196%
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	35,790	0.03125%
3300	SIERRA COUNTY	67,030	0.05852%
8026	SILVER CITY CONSOLIDATED SCHOOLS	384,166	0.33539%
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	15,085	0.01317%
25076	SOCORRO CONSOLIDATED SCHOOLS	244,618	0.21356%
2440	SOLARE COLLEGIATE CHARTER	38,947	0.03400%
2309	SOUTH VALLEY ACADEMY	99,022	0.08645%
2396	SOUTH VALLEY PREPARATORY SCHOOL	30,148	0.02632%
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	18,467	0.01612%
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	28,841	0.02518%
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	4,714	0.00412%
2346	SOUTHWEST PRIMARY LEARNING CENTER	23,929	0.02089%
21150	SOUTHWEST REGIONAL EDUCATION #10	58,709	0.05126%
32098	SOUTHWEST SECONDARY LEARNING CENTER	28,335	0.02474%
4520	SPRINGER HOUSING AUTHORITY	3,182	0.00278%
9030	SPRINGER MUNICIPAL SCHOOLS	30,170	0.02634%

New Mexico Retiree Health Care Authority
Schedule of Employer Allocations
For the Year Ended June 30, 2023

Employer Code	Employer	2023 Employer Contributions (1)	Employer Allocation Percentage (2)
20265	TAOS ACADEMY CHARTER SCHOOL	\$ 44,382	0.03875%
20307	TAOS CHARTER SCHOOL	36,230	0.03163%
3320	TAOS COUNTY	200,086	0.17468%
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	28,341	0.02474%
20435	TAOS INTERNATIONAL SCHOOL	36,921	0.03223%
20062	TAOS MUNICIPAL SCHOOLS	334,803	0.29230%
6020	TATUM MUNICIPAL SCHOOLS	67,142	0.05862%
2394	TECH LEADERSHIP HIGH SCHOOL	38,000	0.03318%
5015	TEXICO MUNICIPAL SCHOOLS	90,154	0.07871%
29408	THE ASK ACADEMY	63,831	0.05573%
2413	THE GREAT ACADEMY	16,618	0.01451%
1398	THE MASTERS PROGRAM	32,006	0.02794%
2366	THE NEW AMERICA SCHOOL	26,492	0.02313%
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	21,814	0.01904%
1425	THRIVE COMMUNITY SCHOOL	19,232	0.01679%
2370	TIERRA ADENTRO OF NEW MEXICO	37,217	0.03249%
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	49,921	0.04358%
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	4,682	0.00409%
3330	TORRANCE COUNTY	97,742	0.08533%
2080	TOWN OF BERNALILLO	106,807	0.09325%
4290	TOWN OF EDGEWOOD	47,676	0.04162%
2270	TOWN OF ELIDA	1,926	0.00168%
2300	TOWN OF ESTANCIA	13,416	0.01171%
2720	TOWN OF SILVER CITY	155,179	0.13548%
2750	TOWN OF SPRINGER	11,637	0.01016%
2770	TOWN OF TAOS	130,067	0.11355%
32106	TOWN OF TATUM	12,065	0.01053%
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	14,817	0.01294%
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	210,631	0.18389%
10033	TUCUMCARI PUBLIC SCHOOLS	152,929	0.13351%
15049	TULAROSA MUNICIPAL SCHOOLS	171,296	0.14955%
1315	TURQUOISE TRAIL CHARTER SCHOOL	102,978	0.08990%
3340	UNION COUNTY	33,016	0.02882%
3350	VALENCIA COUNTY	229,917	0.20073%
24073	VAUGHN MUNICIPAL SCHOOLS	28,054	0.02449%
2100	VILLAGE OF BOSQUE FARMS	29,722	0.02595%
2130	VILLAGE OF CHAMA	7,569	0.00661%
32099	VILLAGE OF FT SUMNER	11,862	0.01036%
32100	VILLAGE OF HATCH	23,159	0.02022%
32101	VILLAGE OF JEMEZ SPRINGS	9,118	0.00796%
32102	VILLAGE OF LOGAN	12,479	0.01089%
2880	VILLAGE OF MELROSE	4,081	0.00356%
2490	VILLAGE OF MILAN	33,127	0.02892%
2530	VILLAGE OF PECOS	5,918	0.00517%
2560	VILLAGE OF QUESTA	13,600	0.01187%
2610	VILLAGE OF RESERVE	3,707	0.00324%
2800	VILLAGE OF TIJERAS	11,666	0.01018%
20317	VISTA GRANDE CHARTER HIGH SCHOOL	21,941	0.01916%
2442	VOZ COLLEGIATE PREP	10,383	0.00906%
30090	WAGON MOUND PUBLIC SCHOOLS	33,872	0.02957%
29330	WALATOWA CHARTER HIGH SCHOOL	15,450	0.01349%
12038	WEST LAS VEGAS PUBLIC SCHOOLS	285,702	0.24943%
8099	WESTERN NEW MEXICO UNIVERSITY	484,413	0.42291%
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	9,614	0.00839%
13142	ZUNI PUBLIC SCHOOLS	297,094	0.25937%
		<u>\$ 114,542,451</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, 2023

		Deferred Outflows of Resources						Deferred Inflows of Resources				OPEB Expense (Income)		
Employer Code	Employer	Net OPEB Liability June 30, 2023	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)
1341	STATE OF NEW MEXICO	\$ 405,284,734	\$ 6,851,369	\$ 8,665,586	\$ 77,995,650	\$ 2,921,784	\$ 96,434,389	\$ 73,376,977	\$ 382,319,279	\$ 13,044,335	\$ 468,740,591	\$ (110,647,499)	\$ (2,280,737)	\$ (112,928,236)
2308	21ST CENTURY PUBLIC ACADEMY	770,720	13,029	16,479	148,322	426,481	604,311	139,539	727,047	10,880	877,466	(210,416)	146,454	(63,962)
2340	ABQ CHARTER ACADEMY	730,133	12,343	15,611	140,511	115,727	284,192	132,191	688,760	38,877	859,828	(199,335)	7,986	(191,349)
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	871,149	14,727	18,626	167,650	279,212	480,215	157,722	821,785	26,779	1,006,286	(237,834)	81,590	(156,244)
2390	ACE LEADERSHIP	685,055	11,581	14,647	131,836	302,208	460,272	124,029	646,236	86,441	856,706	(187,028)	(26,252)	(213,280)
2441	ACES TECHNICAL CHARTER SCHOOL	379,963	6,423	8,124	73,123	641,362	729,032	68,793	358,433	-	427,226	(103,734)	158,749	55,015
15046	ALAMOGORDO PUBLIC SCHOOLS	12,166,497	205,676	260,137	2,341,400	2,083,034	4,890,247	2,202,749	11,477,083	1,025,463	14,705,295	(3,321,597)	289,968	(3,031,629)
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	12,206,163	206,346	260,986	2,349,034	694,272	3,510,638	2,209,931	11,514,501	1,642,187	15,366,619	(3,332,427)	(670,324)	(4,002,751)
2343	ALBUQUERQUE BILINGUAL ACADEMY	940,609	15,901	20,112	181,017	463,405	680,435	170,298	887,309	134,768	1,192,375	(256,797)	46,032	(210,765)
2435	ALBUQUERQUE COLLEGIATE	397,358	6,717	8,496	76,470	175,083	566,766	71,942	374,842	-	446,784	(108,483)	191,169	82,686
4560	ALBUQUERQUE HOUSING AUTHORITY	976,617	16,510	20,881	187,947	125,259	350,597	176,817	921,277	224,438	1,322,532	(266,628)	(86,516)	(353,144)
2341	ALBUQUERQUE INSTITUTE FOR MATHEMATICS AND SCIENCE	604,489	10,219	12,925	116,332	6,582	146,058	109,443	570,236	109,720	789,399	(165,033)	(44,849)	(209,882)
4580	ALBUQUERQUE METROPOLITAN ARROYO FLOOD CONTROL AUTHORITY	582,649	9,850	12,458	112,129	304,314	438,751	105,489	549,633	45,090	700,212	(159,070)	326,089	167,019
2013	ALBUQUERQUE PUBLIC SCHOOLS	190,881,161	3,226,862	4,081,317	36,734,419	10,633,790	54,676,388	34,559,114	180,064,885	13,128,085	227,752,084	(52,112,811)	577,424	(51,535,387)
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	1,738,610	29,391	37,174	334,590	1,329,243	1,730,398	314,776	1,640,092	75,483	2,030,351	(474,661)	533,593	58,932
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	745,981	12,611	15,950	143,561	476,822	649,944	135,060	703,710	32,404	870,810	(203,662)	49,119	(154,543)
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	316,064	5,343	6,758	60,825	65,902	138,828	57,223	298,154	193,267	548,644	(86,289)	(26,124)	(112,413)
8347	ALDO LEOPOLD CHARTER SCHOOL	522,065	8,826	11,163	100,470	176,334	296,793	94,520	492,482	151,889	738,891	(142,530)	1,007	(141,523)
2356	ALICE KING COMMUNITY SCHOOL	1,017,264	17,197	21,751	195,769	163,437	398,154	184,176	959,621	-	1,143,797	(277,725)	117,656	(160,069)
7335	ALMA D' ARTE CHARTER HIGH	352,370	5,957	7,534	67,812	153,606	234,909	63,797	332,403	241,295	637,495	(96,201)	(8,204)	(104,405)
575	ALTURA PREP	378,610	6,400	8,095	72,862	377,750	465,107	68,548	357,156	-	425,704	(103,365)	191,328	87,963
2303	AMY BIEHL CHARTER SCHOOL	730,370	12,347	15,616	140,557	34,979	203,499	132,234	688,984	182,304	1,003,522	(199,400)	(89,729)	(289,129)
20316	ANANSI CHARTER SCHOOL	464,603	7,854	9,934	89,411	173,588	280,787	84,117	438,276	-	522,393	(126,842)	49,577	(77,265)
23121	ANIMAS PUBLIC SCHOOLS	526,971	8,908	11,267	101,414	85,555	207,144	95,408	497,110	93,131	685,649	(143,869)	(36,692)	(180,561)
3004	ARTESIA PUBLIC SCHOOLS	8,398,606	141,979	179,574	1,616,283	709,179	2,647,015	1,520,571	7,922,699	571,803	10,015,073	(2,292,918)	7,867	(2,285,051)
16050	AZTEC MUNICIPAL SCHOOLS	5,653,272	95,569	120,875	1,087,953	310,787	1,615,184	1,023,527	5,332,929	263,038	6,619,494	(1,543,410)	(107,124)	(1,650,534)
14043	BELEN CONSOLIDATED SCHOOLS	8,444,516	142,755	180,556	1,625,118	1,408,956	3,357,385	1,528,883	7,966,007	1,041,335	10,536,225	(2,305,453)	126,747	(2,178,706)
3010	BERNALILLO COUNTY	46,839,511	791,826	1,001,497	9,014,102	1,351,777	12,159,202	8,480,313	44,185,351	6,385,916	59,051,580	(12,787,740)	(833,038)	(13,620,778)
29086	BERNALILLO PUBLIC SCHOOLS	9,327,856	157,688	199,443	1,795,114	3,914,873	6,067,118	1,688,812	8,799,293	615,377	11,103,482	(2,546,615)	606,886	(1,939,729)
16051	BLOOMFIELD MUNICIPAL SCHOOLS	6,549,754	110,724	140,043	1,260,478	765,786	2,277,031	1,185,836	6,178,613	365,153	7,729,602	(1,788,160)	145,134	(1,643,026)
26077	CAPITAN MUNICIPAL SCHOOLS	1,254,725	21,211	26,828	241,467	96,972	388,478	227,168	1,183,626	38,375	1,449,169	(342,555)	36,343	(306,212)
3005	CARLSBAD MUNICIPAL SCHOOLS	15,613,834	263,953	333,846	3,004,828	2,744,963	6,347,590	2,826,891	14,729,077	1,427,477	18,963,445	(4,262,761)	(47,431)	(4,310,192)
26078	CARRIZO MUNICIPAL SCHOOLS	544,678	9,208	11,646	104,821	112,471	238,146	98,614	513,814	76,868	689,316	(146,704)	11,778	(136,926)
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	17,258,231	291,752	369,006	3,321,287	4,351,031	8,333,076	3,124,610	16,280,294	875,089	20,279,993	(4,711,701)	543,802	(4,167,899)
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	25,071,140	423,830	536,057	4,824,854	3,977,454	9,762,195	4,539,140	23,650,484	10,722,735	38,912,359	(6,844,717)	(2,008,732)	(8,853,449)
2150	CENTRAL REGION EDUCATION COOPERATIVE	1,747,352	29,539	37,361	336,272	1,353,917	1,757,089	316,359	1,648,339	76,760	2,041,458	(477,048)	354,532	(122,516)
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	428,832	7,249	9,169	82,527	96,109	195,054	77,640	404,532	53,481	535,653	(117,076)	31,251	(85,825)
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	1,245,567	21,056	26,632	239,705	209,846	497,239	225,510	1,174,987	99,092	1,499,589	(340,054)	(17,679)	(357,733)
3030	CHAVES COUNTY	3,044,836	51,473	65,103	585,968	-	702,544	551,269	2,872,300	1,440,513	4,864,082	(831,276)	(457,073)	(1,288,349)
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	1,123,357	18,960	24,019	216,186	782,379	1,041,574	203,384	1,059,702	216,838	1,479,924	(306,690)	291,690	(15,000)
3040	CIBOLA COUNTY	1,262,054	21,335	26,985	242,878	38,073	329,271	228,495	1,190,540	234,269	1,653,304	(344,556)	(360,341)	(704,897)
2367	CIEEN AGUAS INTERNATIONAL CHARTER SCHOOL	1,029,931	17,411	22,021	198,207	424,058	661,697	186,470	971,570	17,511	1,175,551	(281,183)	99,042	(182,141)
9027	CIMARRON MUNICIPAL SCHOOLS	1,283,880	21,704	27,451	247,078	306,329	602,562	232,447	1,211,129	117,954	1,561,530	(350,514)	96,235	(254,279)
2010	CITY OF ALAMOGORDO	4,745,074	80,216	101,457	913,173	490,535	1,585,381	859,098	4,476,194	456,714	5,792,006	(1,295,461)	(64,536)	(1,359,997)
2020	CITY OF ALBUQUERQUE	112,182,507	1,896,454	2,398,625	21,589,135	1,438,022	27,322,236	20,310,690	105,825,689	13,148,859	139,285,238	(30,627,149)	(3,866,288)	(34,493,437)
2040	CITY OF AZTEC	1,606,723	27,162	34,354	309,208	182,719	553,443	290,898	1,515,678	120,425	1,927,001	(438,654)	(8,203)	(446,857)
2060	CITY OF BELEN	1,693,012	28,621	36,199	325,814	624,529	1,015,163	306,521	1,597,078	178,026	2,081,625	(462,212)	113,243	(348,969)
2090	CITY OF BLOOMFIELD	1,307,043	22,096	27,946	251,536	125,940	427,518	236,641	1,232,979	191,118	1,660,738	(356,838)	(284,118)	(640,956)

New Mexico Retiree Health Care Authority
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2023

		Deferred Outflows of Resources						Deferred Inflows of Resources				OPEB Expense (Income)			
Employer Code	Employer	Net OPEB Liability June 30, 2023	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	\$ 9,249,416	\$ 156,362	\$ 197,766	\$ 1,780,018	\$ 79,042	\$ 2,213,188	\$ 1,674,611	\$ 8,725,298	\$ 2,836,932	\$ 13,236,841	\$ (2,525,200)	\$ (535,632)	\$ (3,060,832)	
2180	CITY OF CLOVIS	4,616,917	78,049	98,716	888,510	94,850	1,160,125	835,895	4,355,300	927,577	6,118,772	(1,260,473)	(275,125)	(1,535,598)	
2210	CITY OF DEMING	1,909,227	32,276	40,822	367,424	25,341	465,863	345,666	1,801,041	933,367	3,080,074	(521,242)	(310,356)	(831,598)	
2290	CITY OF ESPANOLA	2,203,570	37,252	47,116	424,069	95,332	603,769	398,957	2,078,705	215,725	2,693,387	(601,601)	(47,293)	(648,894)	
2310	CITY OF FARMINGTON	14,821,230	250,554	316,899	2,852,294	560,012	3,979,759	2,683,390	13,981,385	4,985,051	21,649,826	(4,046,371)	(1,395,933)	(5,442,304)	
2330	CITY OF GALLUP	4,714,833	79,705	100,810	907,353	351,963	1,439,831	853,623	4,447,668	2,725,689	8,026,980	(1,287,205)	(806,789)	(2,093,994)	
2380	CITY OF JAL	891,562	15,072	19,063	171,578	522,679	728,392	161,418	841,041	-	1,002,459	(243,407)	246,869	3,462	
2400	CITY OF LAS CRUCES	25,749,965	435,305	550,572	4,955,492	1,227,715	7,169,084	4,662,042	24,290,844	5,194,287	34,147,173	(7,030,045)	(494,055)	(7,524,100)	
2410	CITY OF LAS VEGAS	2,942,727	49,747	62,920	566,318	309,370	988,355	532,782	2,775,977	972,018	4,280,777	(803,399)	(394,889)	(1,198,088)	
2500	CITY OF MORIARTY	570,512	9,797	12,391	111,525	181,867	315,580	104,921	546,674	55,311	706,906	(158,214)	19,190	(139,024)	
2550	CITY OF PORTALES	1,937,014	32,745	41,416	372,772	-	446,933	350,697	1,827,254	324,481	2,502,432	(528,828)	(155,806)	(684,634)	
2570	CITY OF RATON	1,150,832	19,455	24,606	221,474	-	265,535	208,359	1,085,620	357,059	1,651,038	(314,191)	(141,094)	(455,285)	
2620	CITY OF RIO RANCHO	11,086,418	187,417	237,044	2,133,543	277,645	2,835,649	2,007,201	10,458,206	2,213,963	14,679,370	(3,026,723)	(719,808)	(3,746,331)	
2630	CITY OF ROSWELL	9,691,643	163,838	207,221	1,865,123	1,526,960	3,763,142	1,754,676	9,142,467	1,683,914	12,581,057	(2,645,933)	162,694	(2,483,239)	
2690	CITY OF SANTA FE	23,791,735	402,201	508,702	4,578,637	1,570,235	7,059,775	4,307,504	22,443,577	5,380,685	32,131,766	(6,495,425)	(1,765,548)	(8,260,973)	
2710	CITY OF SANTA ROSA	275,194	4,652	5,884	52,960	-	63,496	49,824	259,600	439,783	749,207	(75,131)	(150,287)	(225,418)	
2730	CITY OF SOCORRO	1,726,390	29,185	36,913	332,238	98,508	496,844	312,564	1,628,564	151,715	2,092,843	(471,325)	(95,711)	(567,036)	
2950	CITY OF SUNLAND PARK	1,220,753	20,637	26,101	234,930	94,158	375,826	221,018	1,151,579	573,573	1,946,170	(333,280)	(8,193)	(341,473)	
2760	CITY OF T O R C	1,231,487	20,818	26,331	236,995	152,075	436,219	222,961	1,161,705	290,160	1,674,826	(336,211)	(50,354)	(386,565)	
2780	CITY OF TEXICO	96,697	1,635	2,068	18,609	12,242	34,554	17,507	91,218	65,536	174,261	(26,399)	(11,581)	(37,980)	
2810	CITY OF TUCUMCARI	936,565	15,833	20,025	180,239	27,930	244,027	169,565	883,494	647,554	1,700,613	(255,693)	(225,534)	(481,227)	
18056	CLAYTON MUNICIPAL SCHOOLS	1,204,102	20,355	25,745	231,725	230,769	508,594	218,003	1,135,871	244,334	1,598,208	(328,734)	79,683	(249,051)	
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	1,183,302	20,004	25,301	227,722	473,038	746,065	214,237	1,116,251	20,865	1,351,353	(323,056)	134,287	(188,769)	
5012	CLOVIS MUNICIPAL SCHOOLS	17,252,507	291,655	368,884	3,320,185	1,855,354	5,836,078	3,123,574	16,274,894	867,133	20,265,601	(4,710,138)	455,755	(4,254,383)	
8024	COBRE CONSOLIDATED SCHOOLS	3,577,694	60,481	76,496	688,515	512,196	1,337,688	647,743	3,374,964	837,982	4,860,689	(976,753)	208,919	(767,834)	
3050	COLFAX COUNTY	1,274,483	21,545	27,250	245,270	304,451	598,516	230,746	1,202,265	150,390	1,583,401	(347,949)	61,059	(286,890)	
2421	CORAL COMMUNITY CHARTER SCHOOL	483,113	8,167	10,330	92,973	154,180	265,650	87,468	455,737	79,785	622,990	(131,895)	889	(131,006)	
26079	CORONA PUBLIC SCHOOLS	390,400	6,600	8,347	75,131	28,135	118,213	70,682	368,278	33,566	472,526	(106,584)	(19,763)	(126,347)	
2363	CORRALES INTERNATIONAL SCHOOL	509,294	8,610	10,889	98,012	47,935	165,446	92,208	480,435	20,942	593,585	(139,043)	5,797	(133,246)	
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	1,593,937	26,946	34,081	306,748	707,754	1,075,529	288,583	1,503,616	10,246	1,802,445	(435,164)	170,282	(264,882)	
25319	COTTONWOOD VALLEY CHARTER SCHOOL	337,071	5,698	7,207	64,868	66,939	144,712	61,027	317,971	113,795	492,793	(92,024)	7,201	(84,823)	
29087	CUBA INDEPENDENT SCHOOLS	3,046,010	51,493	65,128	586,194	1,769,070	2,471,885	551,461	2,873,408	118,984	3,543,873	(831,597)	526,120	(305,477)	
3060	CURRY COUNTY	1,919,189	32,444	41,035	369,341	14,793	467,613	347,470	1,810,438	538,934	2,696,842	(523,961)	(206,972)	(730,933)	
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	362,821	6,134	7,758	69,824	102,061	185,797	65,689	342,262	61,821	469,772	(99,055)	(17,180)	(116,235)	
19059	DEMING PUBLIC SCHOOLS	12,582,840	212,714	269,039	2,421,524	2,647,331	5,550,608	2,278,129	11,869,834	930,085	15,078,048	(3,435,264)	686,896	(2,748,368)	
18057	DES MOINES MUNICIPAL SCHOOLS	477,478	8,072	10,209	91,889	80,484	190,654	86,448	450,422	16,086	552,956	(130,357)	16,256	(114,101)	
4008	DEXTER CONSOLIDATED SCHOOLS	2,162,165	36,552	46,230	416,101	535,870	1,034,753	391,461	2,039,646	240,008	2,671,115	(590,296)	(95,568)	(685,864)	
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	715,860	12,102	15,306	137,765	216,381	381,554	129,607	675,296	-	804,903	(195,438)	34,055	(161,383)	
11117	DORA CONSOLIDATED SCHOOLS	673,191	11,380	14,394	129,553	27,305	162,632	121,881	635,044	114,282	871,207	(183,789)	(28,001)	(211,790)	
16359	DREAM DINE' CHARTER SCHOOL	185,841	3,142	3,974	35,764	155,039	197,919	33,647	175,310	6,085	215,042	(50,737)	38,070	(12,667)	
17115	DULCE INDEPENDENT SCHOOLS	2,401,067	40,590	51,338	462,077	676,108	1,230,113	434,714	2,265,011	297,583	2,997,308	(655,520)	138,511	(517,009)	
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	180,102	3,045	3,851	34,660	118,760	160,316	32,608	169,897	808	203,313	(49,170)	45,517	(3,653)	
2304	EAST MOUNTAIN HIGH SCHOOL	736,763	12,455	15,753	141,788	368,645	538,641	133,391	695,015	459,721	1,288,127	(201,145)	7,622	(193,523)	
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	9,382,790	158,617	200,618	1,805,686	1,732,196	3,897,117	1,698,758	8,851,115	5,214,382	15,764,255	(2,561,613)	(1,349,309)	(3,910,922)	
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	3,549,639	60,007	75,896	683,116	276,000	1,095,019	642,664	3,348,499	667,552	4,658,715	(969,093)	(266,970)	(1,236,063)	
3100	EDDY COUNTY	6,795,763	114,883	145,303	1,307,821	982,932	2,550,939	1,230,376	6,410,681	1,858,367	9,499,424	(1,855,324)	12,944	(1,842,380)	
2323	EL CAMINO REAL ACADEMY	790,300	13,360	16,898	152,091	184,139	366,488	143,084	745,518	6,644	895,246	(215,761)	47,860	(167,901)	
11034	ELIDA MUNICIPAL SCHOOLS	555,011	9,383	11,867	106,810	155,136	283,196	100,485	523,561	53,467	677,513	(151,524)	64,623	(86,901)	

New Mexico Retiree Health Care Authority
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2023

		Deferred Outflows of Resources						Deferred Inflows of Resources				OPEB Expense (Income)			
Employer Code	Employer	Net OPEB Liability June 30, 2023	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)	
17054	ESPAÑOLA PUBLIC SCHOOLS	\$ 7,503,238	\$ 126,843	\$ 160,430	\$ 1,443,972	\$ 193,112	\$ 1,924,357	\$ 1,358,464	\$ 7,078,067	\$ 1,384,474	\$ 9,821,005	\$ (2,048,473)	\$ 561,907	\$ (1,486,566)	
22065	ESTANCIA MUNICIPAL SCHOOLS	1,721,379	29,100	36,806	331,273	182,099	579,278	311,656	1,623,837	128,272	2,063,765	(469,957)	31,228	(438,729)	
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	967,533	16,356	20,687	186,198	312,996	536,237	175,172	912,708	29,685	1,117,565	(264,148)	158,727	(105,421)	
6016	EUNICE PUBLIC SCHOOLS	1,821,748	30,797	38,952	350,589	360,887	781,225	329,828	1,718,519	184,941	2,233,288	(497,359)	94,851	(402,508)	
2432	EXPLORE ACADEMY	2,870,695	48,529	61,380	552,455	3,573,249	4,235,613	519,741	2,708,027	-	3,227,768	(783,734)	1,011,544	227,810	
7440	EXPLORE LAS CRUCES	405,476	6,855	8,670	78,032	722,144	815,701	73,412	382,499	-	455,911	(110,700)	165,526	54,826	
16052	FARMINGTON MUNICIPAL SCHOOLS	23,499,073	397,254	502,444	4,522,315	3,323,360	8,745,373	4,254,517	22,167,498	850,109	27,272,124	(6,415,524)	952,557	(5,462,967)	
11118	FLOYD MUNICIPAL SCHOOLS	618,985	10,464	13,235	119,121	43,180	186,000	112,067	583,910	126,133	822,110	(168,990)	(27,831)	(196,821)	
27083	FT SUMNER MUNICIPAL SCHOOLS	915,810	15,482	19,581	176,244	66,841	278,148	165,808	863,916	80,133	1,109,857	(250,027)	7,331	(242,696)	
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	30,362,482	513,280	649,194	5,843,155	2,044,629	9,050,258	5,497,140	28,641,993	1,429,794	35,568,927	(8,289,316)	92,945	(8,196,371)	
4140	GALLUP HOUSING AUTHORITY	216,497	3,660	4,629	41,664	78,870	128,823	39,197	204,230	26,302	269,729	(59,106)	7,907	(51,199)	
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	27,747,311	469,071	593,278	5,339,874	1,873,427	8,275,650	5,023,662	26,175,010	3,293,530	34,492,202	(7,575,344)	(80,145)	(7,655,489)	
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	435,864	7,368	9,319	83,881	167,908	268,476	78,913	411,166	97,539	587,618	(118,996)	(16,114)	(135,110)	
2362	GORDON BERNELL CHARTER SCHOOL	433,753	7,333	9,274	83,474	65,118	165,199	78,531	409,175	558,171	1,045,877	(118,420)	(102,738)	(221,158)	
5013	GRADY MUNICIPAL SCHOOLS	512,089	8,657	10,949	98,550	64,443	182,599	92,714	483,071	13,718	589,503	(139,806)	12,091	(127,715)	
3110	GRANT COUNTY	2,083,680	35,225	44,552	400,997	10,377	491,151	377,251	1,965,609	946,272	3,289,132	(568,869)	(327,143)	(896,012)	
14044	GRANTS-CIBOLA COUNTY SCHOOLS	8,213,002	138,841	175,606	1,580,564	1,425,377	3,320,388	1,486,968	7,747,613	943,062	10,177,643	(2,242,247)	19,068	(2,223,179)	
4009	HAGERMAN MUNICIPAL SCHOOLS	961,661	16,257	20,562	185,068	-	221,887	174,109	907,168	319,148	1,400,425	(262,545)	(116,636)	(379,181)	
7022	HATCH VALLEY MUNICIPAL SCHOOLS	3,298,486	55,761	70,526	634,782	911,866	1,672,935	597,192	3,111,578	54,544	3,763,314	(900,526)	215,950	(684,576)	
2430	HEALTH LEADERSHIP HIGH SCHOOL	434,482	7,345	9,290	83,614	4,286	104,535	78,663	409,862	118,350	606,875	(118,619)	(34,541)	(153,160)	
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	198,226	3,351	4,238	38,148	-	45,737	35,889	188,993	354,601	577,483	(54,118)	(486,158)	(540,276)	
6017	HOBBS MUNICIPAL SCHOOLS	22,338,071	377,627	477,620	4,298,884	5,019,013	10,173,144	4,044,317	21,072,285	531,442	25,648,044	(6,098,557)	1,054,970	(5,043,587)	
26080	HONDO VALLEY PUBLIC SCHOOLS	636,796	10,765	13,616	122,549	217,618	364,548	115,292	600,712	90,789	806,793	(173,853)	48,711	(125,142)	
2327	HORIZON ACADEMY WEST	775,760	13,114	16,587	149,292	117,316	296,309	140,452	731,802	106,270	978,524	(211,792)	11,865	(199,927)	
10119	HOUSE MUNICIPAL SCHOOLS	408,404	6,904	8,732	78,596	77,747	171,979	73,942	385,262	91,626	550,830	(111,499)	(39,647)	(151,146)	
573	HOZOHO ACADEMY	1,324,631	22,393	28,323	254,921	1,769,470	2,075,107	239,825	1,249,571	-	1,489,396	(361,640)	613,085	251,445	
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	807,323	13,648	17,262	155,367	481,723	668,000	146,166	761,577	263,127	1,170,870	(220,409)	73,963	(146,446)	
7420	J. PAUL TAYLOR ACADEMY	450,033	7,608	9,622	86,607	130,400	234,237	81,479	424,532	6,291	512,302	(122,864)	71,956	(50,908)	
6018	JAL PUBLIC SCHOOLS	1,456,994	24,631	31,153	280,394	525,464	861,642	263,789	1,374,434	14,939	1,653,162	(397,777)	134,247	(263,530)	
3321	JEFFERSON MONTESSORI ACADEMY	578,293	9,776	12,365	111,290	242,315	375,746	104,700	545,524	76,493	726,717	(157,881)	48,560	(109,321)	
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	814,177	13,764	17,408	156,686	371,255	559,113	147,407	768,042	197,490	1,112,939	(222,280)	(27,009)	(249,289)	
29088	JEMEZ VALLEY PUBLIC SCHOOLS	1,004,538	16,982	21,478	193,320	157,795	389,575	181,872	947,616	104,629	1,234,117	(274,251)	(11,942)	(286,193)	
7337	LA ACADEMIA DE DOLORES HUERTA	281,051	4,751	6,009	54,087	79,447	144,294	50,884	265,125	114,734	430,743	(76,730)	(51,112)	(127,842)	
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	662,353	11,197	14,162	127,467	108,403	261,229	119,919	624,820	505,388	1,250,127	(180,830)	(136,513)	(317,343)	
17425	LA TIERRA MONTESSORI SCHOOL	201,719	3,410	4,313	38,820	185,417	231,960	36,521	190,289	118,095	344,005	(55,072)	(18,831)	(73,903)	
4010	LAKE ARTHUR SCHOOLS	477,493	8,072	10,209	91,892	129,940	240,113	86,450	450,436	-	536,886	(130,361)	43,981	(86,380)	
7023	LAS CRUCES PUBLIC SCHOOLS	58,086,942	981,965	1,241,983	11,178,631	9,300,163	22,702,742	10,516,665	54,795,447	-	65,312,112	(15,858,421)	2,762,773	(13,095,648)	
7338	LAS MONTANAS CHARTER HIGH SCHOOL	401,610	6,789	8,587	77,288	49,440	142,104	72,712	378,853	170,039	621,604	(109,644)	30,799	(78,845)	
12037	LAS VEGAS CITY SCHOOLS	3,300,984	55,803	70,580	635,263	38,596	800,242	597,645	3,113,934	422,227	4,133,806	(901,208)	2,756	(898,452)	
3150	LEA COUNTY	6,686,786	113,041	142,973	1,286,849	1,696,499	3,239,362	1,210,645	6,307,879	1,501,726	9,020,250	(1,825,572)	401,769	(1,423,803)	
3160	LINCOLN COUNTY	1,548,711	26,181	33,114	298,044	135,783	493,122	280,395	1,460,953	409,664	2,151,012	(422,816)	(67,787)	(490,603)	
10120	LOGAN MUNICIPAL SCHOOLS	794,434	16,986	152,886	57,762	241,064	143,833	749,417	1,463,833	99,328	1,611,938	(216,890)	(16,747)	(233,637)	
23070	LORDSBURG MUNICIPAL SCHOOLS	1,199,433	20,277	25,646	230,827	67,307	344,057	217,158	1,131,468	267,817	1,616,443	(327,459)	7,371	(320,088)	
3170	LOS ALAMOS COUNTY	15,524,883	262,449	331,945	2,987,710	887,198	4,469,302	2,810,787	14,645,166	2,347,327	19,803,280	(4,238,477)	(836,003)	(5,074,480)	
32093	LOS ALAMOS PUBLIC SCHOOLS	10,324,916	174,544	220,762	1,986,994	664,665	3,046,965	1,869,330	9,739,854	176,421	11,785,605	(2,818,824)	416,043	(2,402,781)	
14045	LOS LUNAS CONSOLIDATED SCHOOLS	19,507,429	329,775	417,097	3,754,137	3,882,589	8,383,598	3,531,828	18,402,041	99,981	22,033,850	(5,325,758)	1,331,381	(3,994,377)	
2322	LOS PUENTES CHARTER SCHOOL	473,300	8,001	10,120	91,085	121,328	230,534	85,691	446,481	85,742	617,914	(129,217)	(4,629)	(133,846)	
3006	LOVING MUNICIPAL SCHOOLS	1,562,329	26,411	33,405	300,665	625,329	985,810	282,860	1,473,800	182,237	1,938,897	(426,534)	71,669	(354,865)	

New Mexico Retiree Health Care Authority
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2023

		Deferred Outflows of Resources						Deferred Inflows of Resources				OPEB Expense (Income)		
Employer Code	Employer	Net OPEB Liability June 30, 2023	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	\$ 8,414,335	\$ 142,245	\$ 179,911	\$ 1,619,310	\$ 2,484,806	\$ 4,426,272	\$ 1,523,419	\$ 7,937,537	\$ 748,901	\$ 10,209,857	\$ (2,297,213)	\$ 459,896	\$ (1,837,317)
12128	LUNA COMMUNITY COLLEGE	1,616,045	27,319	34,553	311,002	53,708	426,582	292,586	1,524,471	1,061,141	2,878,198	(441,199)	(249,993)	(691,192)
3180	LUNA COUNTY	3,049,504	51,552	65,203	586,866	217,293	920,914	552,114	2,876,704	442,449	3,871,267	(832,551)	(154,994)	(987,545)
25075	MAGDALENA MUNICIPAL SCHOOLS	1,275,390	21,561	27,270	245,444	329,873	624,148	230,910	1,203,120	204,318	1,638,348	(348,197)	22,861	(325,336)
2311	MARK ARMIJO ACADEMY	522,541	8,834	11,173	100,561	200,237	320,805	94,606	492,931	82,638	670,175	(142,660)	58,677	(83,983)
9028	MAXWELL MUNICIPAL SCHOOLS	475,084	8,031	10,158	91,428	19,078	128,695	86,014	448,164	73,213	607,391	(129,704)	(19,826)	(149,530)
17424	MCCURDY CHARTER SCHOOL	948,756	16,039	20,286	182,585	253,713	472,623	171,773	894,995	22,602	1,089,370	(259,022)	49,132	(209,890)
3200	MCKINLEY COUNTY	3,226,038	54,536	68,977	620,840	-	744,353	584,076	3,043,235	885,818	4,513,129	(880,746)	(497,404)	(1,378,150)
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	386,341	6,531	8,261	74,350	24,152	113,294	69,947	364,449	419,724	854,120	(105,476)	(68,451)	(173,927)
5014	MELROSE MUNICIPAL SCHOOLS	680,758	11,508	14,556	131,010	49,923	206,997	123,252	642,183	42,244	807,679	(185,855)	11,087	(174,768)
17127	MESA VISTA SCHOOLS	779,016	13,169	16,656	149,919	343,520	523,264	141,041	734,873	267,753	1,143,667	(212,681)	(146,564)	(359,245)
10141	MESALANDS COMMUNITY COLLEGE	1,649,823	27,890	35,276	317,503	1,059,795	1,440,464	298,701	1,556,336	191,771	2,046,808	(450,421)	158,984	(291,437)
4570	MID-REGION COUNCIL OF GOVERNMENTS	2,499,429	42,253	53,441	481,006	1,284,340	1,861,040	452,523	2,357,799	331,760	3,142,082	(682,374)	1,426,686	744,312
13369	MIDDLE COLLEGE HIGH SCHOOL	244,121	4,127	5,220	46,980	67,233	123,560	44,198	230,288	45,318	319,804	(66,648)	11,913	(54,735)
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	5,190,096	87,739	110,972	998,816	5,374,617	6,572,144	939,669	4,895,999	-	5,835,668	(1,416,958)	1,738,103	321,145
1306	MONTE DEL SOL CHARTER SCHOOL	769,769	13,013	16,459	148,139	219,568	397,179	139,367	726,150	201,356	1,066,873	(210,156)	73,847	(136,309)
2351	MONTESORI ELEMENTARY CHARTER SCHOOL	830,962	14,047	17,767	159,916	391,708	583,438	150,446	783,876	15,579	949,901	(226,863)	90,826	(136,037)
2334	MONTESORI OF THE RIO GRANDE CHARTER SCHOOL	568,956	9,618	12,165	109,494	218,900	350,177	103,010	536,716	26,307	666,033	(155,332)	62,405	(92,927)
30089	MORA INDEPENDENT SCHOOLS	1,599,007	27,031	34,189	307,723	739,763	289,501	1,508,399	146,750	1,944,650	1,944,650	(436,548)	38,083	(398,465)
9324	MORENO VALLEY CHARTER HIGH SCHOOL	221,285	3,741	4,731	42,585	120,573	171,630	40,064	208,746	35,441	284,251	(60,413)	26,826	(33,587)
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	5,927,112	100,198	126,730	1,140,652	1,532,201	2,899,781	1,073,106	5,591,252	237,523	6,901,881	(1,618,172)	178,340	(1,439,832)
16356	MOSAIC ACADEMY CHARTER SCHOOL	360,487	6,094	7,708	69,375	109,117	192,294	65,266	340,060	22,342	427,668	(98,417)	20,638	(77,779)
31091	MOSQUERO MUNICIPAL SCHOOLS	358,540	6,061	7,666	69,000	198,556	281,283	64,914	338,223	44,762	447,899	(97,886)	32,661	(65,225)
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	630,730	10,663	13,486	121,382	347,514	493,045	114,194	594,990	-	709,184	(172,197)	96,065	(76,132)
22067	MOUNTAINAIR PUBLIC SCHOOLS	903,500	15,274	19,318	173,875	463,093	671,560	163,579	852,303	165,648	1,181,530	(246,666)	71,787	(174,879)
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	359,699	6,081	7,691	69,223	30,650	113,645	65,124	339,317	173,997	578,438	(98,202)	(47,657)	(145,859)
2354	NATIVE AMERICAN COMMUNITY ACADEMY	1,252,450	21,173	26,779	241,030	303,979	592,961	226,757	1,181,480	164,432	1,572,669	(341,934)	71,965	(269,969)
2148	NEW MEXICO ACTIVITIES ASSOCIATION	373,660	6,317	7,989	71,909	3,789	90,004	67,651	352,486	91,384	511,521	(102,013)	(26,319)	(128,332)
1418	NEW MEXICO CONNECTIONS ACADEMY	1,709,783	28,904	36,558	329,042	1,062,977	1,457,481	309,557	1,612,898	137,285	2,059,740	(466,791)	246,665	(220,126)
12102	NEW MEXICO HIGHLANDS UNIVERSITY	9,448,667	159,730	202,026	1,818,363	1,654,228	3,834,347	1,710,685	8,913,259	687,196	11,311,140	(2,579,598)	(155,125)	(2,734,723)
2414	NEW MEXICO INTERNATIONAL SCHOOL	897,062	15,165	19,181	172,637	733,007	939,990	162,414	846,230	-	1,008,644	(244,909)	269,781	24,872
6124	NEW MEXICO JUNIOR COLLEGE	4,410,530	74,560	94,304	848,791	489,078	1,506,733	798,528	4,160,607	983,541	5,942,676	(1,204,127)	(502,260)	(1,706,387)
4097	NEW MEXICO MILITARY INSTITUTE	5,032,205	85,070	107,596	968,431	80,237	1,241,334	911,083	4,747,056	447,125	6,105,264	(1,373,852)	(160,151)	(1,534,003)
1416	NEW MEXICO SCHOOL FOR THE ARTS	702,628	11,878	15,023	135,218	255,656	471,775	127,211	662,814	-	790,025	(191,826)	103,460	(88,366)
1094	NEW MEXICO SCHOOL FOR THE DEAF	3,281,404	55,472	70,161	631,495	88,343	825,471	594,100	3,095,463	1,150,713	4,840,276	(895,862)	(238,488)	(1,134,350)
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	3,495,775	59,096	74,745	672,750	134,979	941,570	632,912	3,297,687	278,535	4,209,134	(954,388)	(40,521)	(994,909)
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	524,994	8,875	11,225	101,033	180,969	302,102	95,050	495,245	88,983	679,278	(143,329)	(44,365)	(187,694)
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	947,507	16,018	20,259	182,344	7,965	226,586	171,547	893,817	65,499	1,130,863	(258,681)	24	(258,657)
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	423,182	7,154	9,048	81,440	18,467	116,109	76,617	399,203	290,028	765,848	(115,534)	(23,784)	(139,318)
2328	NORTH VALLEY ACADEMY	908,466	15,358	19,424	174,831	168,597	378,210	164,478	856,987	64,218	1,085,683	(248,022)	(5,307)	(253,329)
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	278,033	4,700	5,945	53,507	26,993	91,145	50,338	262,278	135,041	447,657	(75,906)	(95,668)	(171,574)
32110	NORTHERN NEW MEXICO COLLEGE	3,431,355	58,007	73,367	660,352	712,208	1,503,934	621,248	3,236,918	246,005	4,104,171	(936,801)	220,266	(716,535)
4215	NORTHERN REGIONAL HOUSING AUTHORITY	529,870	8,957	11,329	101,972	982,040	1,104,298	95,933	499,845	244,617	840,395	(144,661)	103,923	(40,738)
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	578,977	9,788	12,379	111,422	61,354	194,943	104,824	546,169	35,163	686,156	(158,068)	19,870	(138,198)
28150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	146,725	2,480	3,137	28,237	765	34,619	26,565	138,411	88,977	253,953	(40,058)	(897)	(40,955)
32118	PECOS CONNECTIONS ACADEMY	2,175,010	36,769	46,505	418,573	2,420,280	2,922,127	393,786	2,051,763	-	2,445,549	(593,803)	885,286	291,483
12039	PECOS INDEPENDENT SCHOOLS	1,494,995	25,273	31,965	287,707	31,007	375,952	270,669	1,410,281	244,474	1,925,424	(408,151)	(94,011)	(502,162)
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	288,351	4,875	6,165	55,492	51,070	117,602	52,206	272,012	67,206	391,424	(78,723)	34,621	(44,102)
20060	PENASCO INDEPENDENT SCHOOLS	1,117,485	18,891	23,893	215,056	121,648	379,488	202,321	1,054,163	263,276	1,519,760	(305,087)	47,421	(257,666)

New Mexico Retiree Health Care Authority
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2023

		Deferred Outflows of Resources						Deferred Inflows of Resources				OPEB Expense (Income)		
Employer Code	Employer	Net OPEB Liability June 30, 2023	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)
1001	POJOAQUE VALLEY SCHOOLS	\$ 3,650,455	\$ 61,711	\$ 78,052	\$ 702,517	\$ 1,273,374	\$ 2,115,654	\$ 660,916	\$ 3,443,602	\$ 1,459,246	\$ 5,563,764	\$ (996,617)	\$ (128,660)	\$ (1,125,277)
11035	PORTALES MUNICIPAL SCHOOLS	7,140,818	120,716	152,681	1,374,226	1,642,674	3,290,297	1,292,848	6,736,184	219,573	8,248,605	(1,949,528)	534,329	(1,415,199)
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	844,239	14,272	18,051	162,471	171,036	365,830	152,850	796,400	76,609	1,025,859	(230,487)	13,750	(216,737)
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	643,962	10,886	13,769	123,928	77,157	225,740	116,590	607,472	39,507	763,569	(175,809)	16,890	(158,919)
20125	QUESTA INDEPENDENT SCHOOLS	1,076,184	18,193	23,010	207,108	588,961	837,272	194,843	1,015,202	303,901	1,513,946	(293,811)	(67,265)	(361,076)
7445	RAICES DEL SABER XINACHTLI COMMUNITY SCHOOL	357,885	6,050	7,652	68,874	543,177	625,753	64,795	337,606	-	402,401	(97,707)	157,996	60,289
9029	RATON PUBLIC SCHOOLS	2,108,925	35,652	45,092	405,855	611,870	1,098,469	381,822	1,989,423	138,471	2,509,716	(575,761)	(65,921)	(641,682)
2580	RATON PUBLIC SERVICE	242,173	4,094	5,178	46,605	2,607	58,484	43,846	228,451	132,342	404,639	(66,116)	(32,455)	(98,571)
20312	RED RIVER VALLEY CHARTER SCHOOL	213,732	3,613	4,570	41,132	46,271	95,586	38,696	201,621	14,299	254,616	(58,351)	18,154	(40,197)
26150	REGION IX EDUCATION COOPERATIVE	1,548,265	26,174	33,104	297,958	275,297	632,533	280,314	1,460,532	45,856	1,786,702	(422,895)	243,843	(178,852)
5016	REGIONAL EDUCATION COOPERATIVE #6	179,701	3,038	3,842	34,583	23,682	65,145	32,535	169,518	35,100	237,153	(49,060)	(5,892)	(54,952)
6150	REGIONAL EDUCATION COOPERATIVE VII	231,171	3,908	4,943	44,488	209,839	263,178	41,854	218,072	24,135	284,061	(63,113)	87,712	24,599
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	281,215	4,754	6,013	54,119	56,647	121,533	50,914	265,280	122,718	438,912	(76,775)	(24,244)	(101,019)
28085	RESERVE SCHOOL DISTRICT	554,758	9,378	11,862	106,761	50,307	178,308	100,439	523,323	58,185	681,947	(151,455)	(10,679)	(162,134)
3240	RIO ARriba COUNTY	2,754,537	46,566	58,896	530,101	169,667	805,230	498,710	2,508,451	1,481,586	4,578,747	(752,021)	(490,720)	(1,242,741)
12326	RIO GALLINAS CHARTER SCHOOL	250,053	4,227	5,346	48,122	148,864	206,559	45,272	235,884	20,647	301,803	(68,267)	30,467	(37,800)
2445	RIO GRANDE ACADEMY OF FINE ARTS	160,879	2,720	3,440	30,961	289,719	326,840	29,127	151,763	-	180,890	(43,922)	64,453	20,531
29123	RIO RANCHO PUBLIC SCHOOLS	40,054,794	677,130	856,430	7,708,407	11,065,837	20,307,804	7,251,937	37,785,090	3,440,764	48,477,791	(10,935,432)	2,216,212	(8,719,220)
2318	ROBERT F. KENNEDY CHARTER SCHOOL	1,037,365	17,537	22,180	199,637	383,905	623,259	187,815	978,583	4,907	1,171,305	(283,213)	98,991	(184,222)
3250	ROOSEVELT COUNTY	1,157,864	19,574	24,757	222,827	60,985	328,143	209,632	1,092,254	213,471	1,515,357	(316,111)	(33,185)	(349,296)
2313	ROOTS AND WINGS COMMUNITY SCHOOL	149,758	2,532	3,202	28,820	63,418	97,972	27,114	141,272	5,378	173,764	(40,886)	6,021	(34,865)
4011	ROSWELL INDEPENDENT SCHOOLS	22,805,915	385,536	487,624	4,388,919	3,811,829	9,073,908	4,129,020	21,513,618	-	25,642,638	(6,226,284)	1,562,467	(4,663,817)
31092	ROY SCHOOLS	335,778	5,676	7,179	64,619	87,986	165,460	60,793	316,751	89,471	467,015	(91,671)	7,234	(84,437)
26081	RUIDOSO MUNICIPAL SCHOOLS	4,122,476	69,691	88,145	793,356	998,510	1,949,702	746,376	3,888,876	499,012	5,134,264	(1,125,485)	171,091	(954,394)
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	241,014	4,074	5,153	46,382	17,867	73,476	43,636	227,357	150,475	421,468	(65,800)	915	(64,885)
10032	SAN JON MUNICIPAL SCHOOLS	441,454	7,463	9,439	84,956	47,322	149,180	79,926	416,439	88,769	585,134	(120,522)	(18,300)	(138,822)
32107	SAN JUAN COMMUNICATIONS	627,682	10,611	13,421	120,795	219,011	363,838	113,642	592,114	256,718	962,474	(171,365)	(93,665)	(265,030)
3260	SAN JUAN COUNTY	9,110,838	154,019	194,803	1,753,349	-	2,102,171	1,649,521	8,594,573	3,833,271	14,077,365	(2,487,366)	(1,444,657)	(3,932,023)
4390	SAN JUAN WATER COMMISSION	75,927	1,284	1,623	14,612	14,643	32,162	13,747	71,625	55,146	140,518	(20,729)	(4,927)	(25,656)
3270	SAN MIGUEL COUNTY	1,512,524	25,569	32,340	291,080	202,653	551,642	273,843	1,426,816	283,416	1,984,075	(412,937)	(59,745)	(472,682)
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	481,403	8,138	10,293	92,644	430,443	541,518	87,158	454,124	-	541,282	(131,429)	144,241	12,812
3280	SANDOVAL COUNTY	6,710,856	113,448	143,488	1,291,481	526,864	2,075,281	1,215,003	6,330,586	1,885,586	9,431,175	(1,832,143)	(554,601)	(2,386,744)
4260	SANTA FE CIVIC HOUSING AUTHORITY	515,464	8,714	11,021	99,199	128,679	247,613	93,325	486,255	217,831	797,411	(140,728)	434	(140,294)
1003	SANTA FE COMMUNITY COLLEGE	7,434,536	125,681	158,961	1,430,751	412,564	2,127,957	1,348,026	7,013,258	1,708,610	10,067,894	(2,029,716)	(944,253)	(2,973,969)
3290	SANTA FE COUNTY	13,938,395	235,630	296,023	2,682,396	-	3,216,409	2,523,552	13,148,576	5,571,105	21,243,233	(3,805,346)	(1,427,798)	(5,233,144)
1002	SANTA FE PUBLIC SCHOOLS	28,745,426	485,944	614,619	5,531,958	1,133,069	7,765,590	5,204,372	27,116,568	2,744,447	35,065,387	(7,847,841)	(272,497)	(8,120,338)
4270	SANTA FE SOLID WASTE MANAGEMENT AGENCY	569,952	9,635	12,186	109,685	913,263	1,044,769	103,190	537,656	136,270	777,116	(155,604)	277,489	121,885
24072	SANTA ROSA CONSOLIDATED SCHOOLS	2,110,783	35,683	45,132	406,213	623,707	1,110,735	382,158	1,991,176	274,845	2,648,179	(576,269)	100,891	(475,378)
14366	SCHOOL OF DREAMS ACADEMY	1,404,810	23,748	30,037	270,351	831,679	1,155,815	254,341	1,325,207	-	1,579,548	(383,530)	203,521	(180,009)
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	373,957	6,322	7,996	71,967	371,321	457,606	67,705	352,767	39,623	460,095	(102,095)	104,858	2,763
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	532,100	8,995	11,377	102,401	382,227	505,000	96,337	501,949	-	598,286	(145,270)	183,527	38,257
3300	SIERRA COUNTY	996,554	16,847	21,308	191,783	67,942	297,880	180,427	940,085	257,383	1,377,895	(272,071)	391,513	119,442
8026	SILVER CITY CONSOLIDATED SCHOOLS	5,711,507	96,553	122,120	1,099,160	35,226	1,353,059	1,034,071	5,387,864	789,585	7,211,520	(1,559,309)	(323,067)	(1,882,376)
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	224,273	3,791	4,795	43,161	103,946	155,693	40,605	211,565	37,066	289,236	(61,229)	61,746	517
25076	SOCORRO CONSOLIDATED SCHOOLS	3,636,806	61,481	77,760	699,891	472,327	1,311,459	658,445	3,430,727	339,164	4,428,336	(992,891)	29,853	(963,038)
2440	SOLARE COLLEGIATE CHARTER	579,036	9,789	12,381	111,434	802,248	935,852	104,835	546,225	-	651,060	(158,084)	268,309	110,225
2309	SOUTH VALLEY ACADEMY	1,472,189	24,887	31,478	283,318	224,979	564,662	266,540	1,388,767	75,561	1,730,868	(401,925)	91,404	(310,521)
2396	SOUTH VALLEY PREPARATORY SCHOOL	448,219	7,577	9,584	86,258	188,667	292,086	81,150	422,821	-	503,971	(122,369)	70,603	(51,766)

New Mexico Retiree Health Care Authority
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2023

		Deferred Outflows of Resources						Deferred Inflows of Resources				OPEB Expense (Income)		
Employer Code	Employer	Net OPEB Liability June 30, 2023	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual 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)
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	\$ 274,554	\$ 4,641	\$ 5,870	\$ 52,837	\$ 40,236	\$ 103,584	\$ 49,708	\$ 258,997	\$ 89,679	\$ 398,384	\$ (74,957)	\$ (20,773)	\$ (95,730)
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	428,787	7,249	9,168	82,519	69,158	168,094	77,632	404,490	136,804	618,926	(117,064)	7,254	(109,810)
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	70,084	1,185	1,499	13,487	45,524	61,695	12,689	66,113	45,701	124,503	(19,134)	(1,457)	(20,591)
2346	SOUTHWEST PRIMARY LEARNING CENTER	355,759	6,014	7,607	68,465	97,044	179,130	64,410	335,600	17,477	417,487	(97,127)	84,626	(12,501)
21150	SOUTHWEST REGIONAL EDUCATION #10	872,844	14,755	18,663	167,976	269,861	471,255	158,029	823,384	31,965	1,013,378	(238,297)	146,112	(92,185)
32098	SOUTHWEST SECONDARY LEARNING CENTER	421,265	7,122	9,007	81,071	113,404	210,604	76,270	397,394	104,309	577,973	(115,010)	(355)	(115,365)
4520	SPRINGER HOUSING AUTHORITY	47,308	800	1,012	9,104	7,913	18,829	8,565	44,627	12,035	65,227	(12,916)	821	(12,095)
9030	SPRINGER MUNICIPAL SCHOOLS	448,546	7,583	9,591	86,321	2,735	106,230	81,209	423,129	108,541	612,879	(122,458)	(34,882)	(157,340)
20265	TAOS ACADEMY CHARTER SCHOOL	659,840	11,155	14,108	126,984	370,053	522,300	119,464	622,450	79,750	821,664	(180,144)	71,982	(108,162)
20307	TAOS CHARTER SCHOOL	538,642	9,106	11,517	103,660	234,803	350,086	97,521	508,120	25,271	630,912	(147,056)	79,951	(67,105)
3320	TAOS COUNTY	2,974,736	50,288	63,604	572,478	209,490	895,860	538,577	2,806,173	1,183,494	4,528,244	(812,138)	(359,105)	(1,171,243)
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	421,354	7,123	9,009	81,088	220,267	317,487	76,286	397,478	40,974	514,738	(115,035)	56,396	(58,639)
20435	TAOS INTERNATIONAL SCHOOL	548,915	9,279	11,737	105,637	321,813	448,466	99,381	517,811	27,136	644,328	(149,860)	70,284	(79,576)
20062	TAOS MUNICIPAL SCHOOLS	4,977,613	84,147	106,429	957,924	332,345	1,480,845	901,199	4,695,556	625,527	6,222,282	(1,358,947)	(94,458)	(1,453,405)
6020	TATUM MUNICIPAL SCHOOLS	998,219	16,875	21,343	192,104	104,373	334,695	180,728	941,655	67,318	1,189,701	(272,526)	(7,612)	(280,138)
2394	TECH LEADERSHIP HIGH SCHOOL	564,957	9,551	12,080	108,724	135,726	266,081	102,286	532,944	32,796	668,026	(154,240)	112,049	(42,191)
5015	TEXICO MUNICIPAL SCHOOLS	1,340,346	22,659	28,659	257,945	97,929	407,192	242,670	1,264,395	177,835	1,684,900	(365,930)	(22,152)	(388,082)
29408	THE ASK ACADEMY	948,994	16,043	20,291	182,631	249,698	468,663	171,816	895,219	76,196	1,143,231	(259,087)	88,975	(170,112)
2413	THE GREAT ACADEMY	247,065	4,177	5,283	47,547	91,286	148,293	44,731	233,065	161,914	439,710	(67,452)	(64,295)	(131,747)
1398	THE MASTERS PROGRAM	475,842	8,044	10,174	91,574	239,762	349,554	86,151	448,879	147,027	682,057	(129,911)	36,847	(93,064)
2366	THE NEW AMERICA SCHOOL	393,864	6,658	8,421	75,798	19,791	110,668	71,309	371,546	160,782	603,637	(107,530)	(59,241)	(166,771)
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	324,315	5,483	6,934	62,413	91,055	165,885	58,717	305,938	240,829	605,484	(88,542)	(63,637)	(152,179)
1425	THRIVE COMMUNITY SCHOOL	285,928	4,834	6,114	55,026	526,871	592,845	51,767	269,726	-	321,493	(78,062)	109,982	31,920
2370	TIERRA ADENTRO OF NEW MEXICO	553,316	9,354	11,831	106,484	88,555	216,224	100,178	521,962	229,638	851,778	(151,062)	(34,113)	(185,175)
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	742,190	12,547	15,869	142,832	128,671	299,919	134,374	700,134	3,167	837,675	(202,627)	16,720	(185,907)
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	69,609	1,177	1,488	13,396	25,177	41,238	12,603	65,664	39,153	117,420	(19,004)	(9,452)	(28,456)
3330	TORRANCE COUNTY	1,453,159	24,566	31,071	279,655	216,237	551,529	263,095	1,370,815	226,418	1,860,328	(396,729)	28,108	(368,621)
2080	TOWN OF BERNALILLO	1,587,930	26,844	33,952	305,592	99,560	465,948	287,495	1,497,950	440,124	2,225,659	(433,524)	9,145	(424,379)
4290	TOWN OF EDGEWOOD	708,813	11,983	15,155	136,409	262,072	425,619	128,331	668,648	5,101	802,080	(193,514)	105,885	(87,629)
2270	TOWN OF ELIDA	28,634	484	612	5,511	874	7,481	5,184	27,012	34,014	66,210	(7,818)	(9,292)	(17,110)
2300	TOWN OF ESTANCIA	199,460	3,372	4,265	38,385	82,851	128,873	36,112	188,157	29,759	254,028	(54,455)	(14,257)	(68,712)
2720	TOWN OF SILVER CITY	2,307,091	39,002	49,329	443,992	102,855	635,178	417,700	2,176,360	220,924	2,814,984	(629,863)	(65,437)	(695,300)
2750	TOWN OF SPRINGER	173,011	2,925	3,699	33,295	47,214	87,133	31,324	163,207	26,770	221,301	(47,234)	(494)	(47,728)
2770	TOWN OF TAOS	1,933,744	32,690	41,346	372,142	339,731	785,909	350,105	1,824,168	487,777	2,662,050	(527,935)	(136,330)	(664,265)
32106	TOWN OF TATUM	179,374	3,032	3,835	34,520	119,656	161,043	32,478	169,210	210,572	412,258	(48,971)	28,071	(20,900)
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	220,289	3,724	4,710	42,394	54,299	105,127	39,883	207,806	106,825	354,514	(60,141)	(8,105)	(68,246)
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	3,131,512	52,938	66,956	602,649	150,284	872,827	566,962	2,954,065	185,062	3,706,089	(854,940)	(59,747)	(914,687)
10033	TUCUMCARI PUBLIC SCHOOLS	2,273,640	38,436	48,614	437,554	180,539	705,143	411,643	2,144,804	125,765	2,682,212	(620,730)	(18,192)	(638,922)
15049	TULAROSA MUNICIPAL SCHOOLS	2,546,707	43,052	54,452	490,105	535,625	1,123,234	461,082	2,402,398	38,380	2,901,860	(695,281)	57,958	(637,323)
1315	TURQUOISE TRAIL CHARTER SCHOOL	1,531,004	25,882	32,735	294,636	684,837	1,038,090	277,189	1,444,249	-	1,721,438	(417,982)	314,922	(103,060)
3340	UNION COUNTY	490,858	8,298	10,495	94,464	76,892	190,149	88,870	463,044	258,112	810,026	(134,010)	(51,570)	(185,580)
3350	VALENCIA COUNTY	3,418,242	57,786	73,087	657,829	1,228,196	2,016,898	618,874	3,224,548	1,437,043	5,280,465	(933,221)	(282,442)	(1,215,663)
24073	VAUGHN MUNICIPAL SCHOOLS	417,087	7,051	8,918	80,267	122,641	218,877	75,514	393,453	54,415	523,382	(113,870)	11,071	(102,799)
2100	VILLAGE OF BOSQUE FARMS	441,886	7,470	9,448	85,039	21,849	123,806	80,004	416,846	128,338	625,188	(120,640)	(23,728)	(144,368)
2130	VILLAGE OF CHAMA	112,531	1,902	2,406	21,656	7,722	33,686	20,374	106,154	109,928	236,456	(30,722)	(24,570)	(55,472)
32099	VILLAGE OF FT SUMNER	176,356	2,981	3,771	33,939	34,891	75,582	31,929	166,363	42,087	240,379	(48,147)	(15,878)	(64,025)
32100	VILLAGE OF HATCH	344,312	5,821	7,362	66,262	69,840	149,285	62,338	324,801	98,228	485,367	(94,001)	11,415	(82,586)
32101	VILLAGE OF JEMEZ SPRINGS	135,560	2,292	2,898	26,088	208,267	239,545	24,543	127,878	136,006	288,427	(37,009)	4,878	(32,131)

New Mexico Retiree Health Care Authority
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2023

		Deferred Outflows of Resources						Deferred Inflows of Resources				OPEB Expense (Income)		
Employer Code	Employer	Net OPEB Liability June 30, 2023	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)
32102	VILLAGE OF LOGAN	\$ 185,529	\$ 3,136	\$ 3,967	\$ 35,704	\$ 16,553	\$ 59,360	\$ 33,590	\$ 175,016	\$ 57,662	\$ 266,268	\$ (50,652)	\$ (13,721)	\$ (64,373)
2880	VILLAGE OF MELROSE	60,673	1,026	1,297	11,676	16,171	30,170	10,985	57,235	23,595	91,815	(16,565)	(1,026)	(17,591)
2490	VILLAGE OF MILAN	492,509	8,326	10,531	94,782	91,329	204,968	89,169	464,601	125,276	679,046	(134,461)	(15,099)	(149,560)
2530	VILLAGE OF PECOS	87,985	1,487	1,881	16,932	89,761	110,061	15,930	82,999	133,748	232,677	(24,021)	(12,194)	(36,215)
2560	VILLAGE OF QUESTA	202,195	3,418	4,323	38,912	98,285	144,938	36,608	190,738	68,470	295,816	(55,202)	(1,019)	(56,221)
2610	VILLAGE OF RESERVE	55,113	932	1,178	10,606	12,749	25,465	9,978	51,990	21,878	83,846	(15,047)	(926)	(15,973)
2800	VILLAGE OF TIJERAS	173,442	2,932	3,708	33,378	83,159	123,177	31,402	163,614	1,737	196,753	(47,352)	35,473	(11,879)
20317	VISTA GRANDE CHARTER HIGH SCHOOL	326,203	5,514	6,975	62,777	187,860	263,126	59,059	307,719	89,541	456,319	(89,037)	31,160	(57,897)
2442	VOZ COLLEGIATE PREP	154,367	2,610	3,301	29,707	263,122	298,740	27,948	145,620	-	173,568	(42,144)	65,490	23,346
30090	WAGON MOUND PUBLIC SCHOOLS	503,585	8,513	10,767	96,913	202,165	318,358	91,174	475,049	159,941	726,164	(137,485)	2,381	(135,104)
29330	WALATOWA CHARTER HIGH SCHOOL	229,700	3,883	4,911	44,205	68,096	121,095	41,587	216,684	32,431	290,702	(62,711)	13,863	(48,848)
12038	WEST LAS VEGAS PUBLIC SCHOOLS	4,247,614	71,806	90,820	817,439	664,984	1,645,049	769,032	4,006,923	44,793	4,820,748	(1,159,649)	308,467	(851,182)
8099	WESTERN NEW MEXICO UNIVERSITY	7,201,908	121,749	153,987	1,385,982	1,083,610	2,745,328	1,303,908	6,793,812	329,392	8,427,112	(1,966,206)	(151,531)	(2,117,737)
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	142,934	2,416	3,056	27,507	32,384	65,363	25,878	134,835	15,406	176,119	(39,023)	12,919	(26,104)
13142	ZUNI PUBLIC SCHOOLS	4,416,982	74,669	94,442	850,033	908,089	1,927,233	799,696	4,166,694	221,833	5,188,223	(1,205,888)	152,733	(1,053,155)
4170	RATON HOUSING AUTHORITY *	-	-	-	-	7,142	7,142	-	-	192,985	192,985	-	(55,338)	(55,338)
17334	LINDRITH AREA HERITAGE SCHOOL**	-	-	-	-	-	-	-	-	76,784	76,784	-	(32,142)	(32,142)
2403	STUDENT ATHLETE HEADQUARTERS ACADEMY ***	-	-	-	-	-	-	-	-	47,002	47,002	-	(20,435)	(20,435)
16358	NEW MEXICO VIRTUAL ACADEMY ***	-	-	-	-	-	-	-	-	121,078	121,078	-	(188,138)	(188,138)
2357	LA RESOLANA LEADERSHIP ACADEMY ***	-	-	-	-	-	-	-	-	56,440	56,440	-	(97,505)	(97,505)
16357	CARINOS CHARTER SCHOOL ***	-	-	-	-	-	-	-	-	74,761	74,761	-	(160,368)	(160,368)
7339	ANTHONY CHARTER SCHOOL ***	-	-	-	-	-	-	-	-	75,382	75,382	-	(123,875)	(123,875)
2344	ACADEMY OF TRADES AND TECHNOLOGY ***	-	-	-	-	-	-	-	-	117,353	117,353	-	(200,522)	(200,522)
2418	SAGE MONTESSORI CHARTER SCHOOL ****	-	-	-	-	-	-	-	-	-	-	-	(91,034)	(91,034)
2345	SOUTHWEST INTERMEDIATE LEARNING CENTER ****	-	-	-	-	-	-	-	-	-	-	-	(78,216)	(78,216)
13430	UPLIFT COMMUNITY SCHOOL ****	-	-	-	-	-	-	-	-	-	-	-	(135,846)	(135,846)
		\$ 1,702,935,655	\$ 28,788,267	\$ 36,411,242	\$ 327,724,074	\$ 181,268,351	\$ 574,191,934	\$ 308,317,217	\$ 1,606,438,853	\$ 181,268,351	\$ 2,096,024,421	\$ (464,921,543)	\$ -	\$ (464,921,543)

* 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

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 304 participating employers and 159,125 current members, including active employees, terminated eligible members, retirees, and surviving spouses. As of June 30, 2023, membership in the plan consists of the following:

Plan membership

Current retirees and surviving spouses	52,978
Inactive and eligible for deferred benefit	12,552
Current active members	93,595
	<u>159,125</u>

Active membership

State general	18,462
State police and corrections	1,260
Municipal general	17,283
Municipal police	3,169
Municipal FTRE	2,419
Educational Retirement Board	51,002
	<u>93,595</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

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, 2022 through June 30, 2023.

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, 2023. 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 employers' net OPEB liability as of June 30, 2023 are as follows:

Total OPEB liability	\$ 3,049,662,302
Plan fiduciary net position	<u>1,346,726,647</u>
Net OPEB liability	<u><u>\$ 1,702,935,655</u></u>

Plan fiduciary net position as a percentage of the total OPEB liability ("funded status")	44.16%
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Actuarial Valuation

The total OPEB liability as of June 30, 2023 was determined by an actuarial valuation as of June 30, 2023. The mortality, retirement, disability, turnover, and salary increase assumptions for PERA members are based on the PERA actuarial valuation as of June 30, 2022 and for ERB members are based on the ERB actuarial valuation as of June 30, 2022. The following actuarial assumptions were applied to the actuary's measurement:

Valuation date	June 30, 2023
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	3.00% 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	8.00% graded down to 4.50% over 14 years for Non-Medicare medical plan costs and 8.50% graded down to 4.50% over 16 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

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%	1.6%
U.S. equity - large cap	20%	6.9%
Non U.S. emerging markets	15%	8.7%
Non U.S. developed equities	12%	7.2%
Private equity	10%	10.0%
Credit and structured finance	10%	3.7%
Real estate	5%	3.6%
Absolute return	5%	3.2%
U.S. equity - small/mid cap	3%	6.9%

Discount Rate

The discount rate used to measure the total OPEB liability is 6.22% as of June 30, 2023. 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, 2070. 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 2070. The index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher (3.65%) was used beyond 2070, resulting in a blended discount rate of 6.22%.

New Mexico Retiree Health Care Authority

Notes to the Schedules

Sensitivity of the Net OPEB Liability

The following presents the net OPEB liability, calculated using the discount rate of 6.22% as of June 30, 2023, 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 (5.22%)	Current Discount (6.22%)	1% Increase (7.22%)
<hr/>	<hr/>	<hr/>
\$ 2,146,981,727	\$ 1,702,635,655	\$ 1,342,994,641

The following presents the Net OPEB liability, calculated using the current health trend rates as of June 30, 2023, 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
<hr/>	<hr/>	<hr/>
\$ 1,409,857,717	\$ 1,702,635,655	\$ 2,039,527,413

Note 5 – Financial Information

OPEB Expense (Income)

The components of allocable OPEB expense (income) for the measurement year ended June 30, 2023 are as follows:

Service cost	\$ 91,535,036
Interest on the total OPEB liability	190,482,868
Expensed portion of current-period difference between expected and actual experience in the total OPEB liability	(30,602,697)
Expensed portion of current-period changes of assumptions or other inputs	(73,262,389)
Actual member contributions	(57,271,226)
Projected earnings on plan investments	(85,070,997)
Expensed portion of current-period differences between actual and projected earnings on plan investments	2,649,758
Administrative expense and other changes in fiduciary net position	(37,361,372)
Recognition of beginning of year deferred outflows of resources as OPEB income	212,234,880
Recognition of beginning of year deferred inflows of resources as OPEB income	(678,255,404)
	<hr/>
Net OPEB income	<u><u>\$ (464,921,543)</u></u>

New Mexico Retiree Health Care Authority

Notes to the Schedules

Deferred Outflows of Resources

The following presents a summary of changes in the deferred outflows of resources for the measurement year ended June 30, 2023:

Deferred Outflows of Resources	Year of Deferral	Remaining Amortization Period	Beginning Balance	Current Year Changes	Amortization	Ending Balance
Difference between expected and actual experience in the total OPEB liability	2021	3.98	\$ 38,448,759	\$ -	\$ (9,660,492)	\$ 28,788,267
Difference between actual and projected earnings on plan investments	2019	1.00	1,619,678	-	(1,619,678)	-
	2020	2.00	18,511,215	-	(9,255,608)	9,255,607
	2021	3.00	(92,983,627)	-	30,994,543	(61,989,084)
	2022	4.00	104,727,572	-	(26,181,892)	78,545,680
	2023	5.00	-	13,248,798	(2,649,759)	10,599,039
Changes of assumptions or other inputs	2020	2.98	493,241,283	-	(165,517,209)	327,724,074
Total deferred outflows of resources			<u>\$ 563,564,880</u>	<u>\$ 13,248,798</u>	<u>\$ (183,890,095)</u>	<u>\$ 392,923,583</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, 2023:

Deferred Inflows of Resources	Year of Deferral	Remaining Amortization Period	Beginning Balance	Current Year Changes	Amortization	Ending Balance
Difference between expected and actual experience in the total OPEB liability	2018	0.72	\$ 18,317,718	\$ -	\$ (18,317,718)	\$ -
	2019	1.64	219,305,630	-	(133,722,946)	85,582,684
	2020	2.98	75,015,876	-	(25,173,113)	49,842,763
	2022	4.89	29,989,449	-	(6,132,812)	23,856,637
	2023	5.87	-	179,637,830	(30,602,697)	149,035,133
Changes of assumptions or other inputs	2018	0.72	28,367,381	-	(28,367,381)	-
	2019	1.64	155,700,182	-	(94,939,137)	60,761,045
	2021	3.98	595,137,657	-	(149,532,075)	445,605,582
	2022	4.89	934,360,072	-	(191,075,679)	743,284,393
	2023	5.87	-	430,050,223	(73,262,390)	356,787,833
Total deferred inflows of resources			<u>\$ 2,056,193,965</u>	<u>\$ 609,688,053</u>	<u>\$ (751,125,948)</u>	<u>\$ 1,914,756,070</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the OPEB will be amortized in OPEB expense as follows during the years ended June 30:

2024	\$ (439,852,074)
2025	(305,570,833)
2026	(409,316,073)
2027	(276,730,884)
2028	<u>(90,362,623)</u>
	<u>\$ (1,521,832,487)</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, 2023. 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, 2023

Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year Ending 2024	Fiscal Year Ending 2025	Fiscal Year Ending 2026	Fiscal Year Ending 2027	Fiscal Year Ending 2028
		(16)	(17)	(18)	(19)	(20)
1341	STATE OF NEW MEXICO	\$ (107,362,702)	\$ (75,982,329)	\$ (98,992,466)	\$ (67,999,293)	\$ (21,969,412)
2308	21ST CENTURY PUBLIC ACADEMY	(62,282)	(26,543)	(69,317)	(74,562)	(40,451)
2340	ABQ CHARTER ACADEMY	(180,044)	(117,785)	(151,923)	(103,198)	(22,686)
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	(141,330)	(89,062)	(153,618)	(119,960)	(22,101)
2390	ACE LEADERSHIP	(168,332)	(79,207)	(95,639)	(60,240)	6,984
2441	ACES TECHNICAL CHARTER SCHOOL	60,608	90,569	66,113	30,594	53,922
15046	ALAMOGORDO PUBLIC SCHOOLS	(2,772,922)	(1,808,943)	(2,919,257)	(1,906,940)	(406,986)
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	(3,691,412)	(2,619,296)	(2,951,571)	(2,038,778)	(554,924)
2343	ALBUQUERQUE BILINGUAL ACADEMY	(163,867)	(114,898)	(150,875)	(98,091)	15,791
2435	ALBUQUERQUE COLLEGIATE	64,193	51,788	4,365	(4,997)	4,633
4560	ALBUQUERQUE HOUSING AUTHORITY	(290,061)	(191,594)	(235,105)	(196,551)	(58,624)
2341	ALBUQUERQUE INSTITUTE FOR MATHEMATICS AND SCIENCE	(183,678)	(142,391)	(169,096)	(108,256)	(39,920)
4580	ALBUQUERQUE METROPOLITAN ARROYO FLOOD CONTROL AUTHORITY	58,450	(103,507)	(121,520)	(74,023)	(20,861)
2003	ALBUQUERQUE PUBLIC SCHOOLS	(47,826,639)	(33,748,157)	(48,361,555)	(31,699,211)	(11,440,134)
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	24,442	86,037	(106,324)	(198,370)	(105,738)
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	(100,332)	(9,769)	(70,515)	(44,116)	2,866
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	(111,039)	(95,510)	(100,028)	(64,153)	(39,086)
8347	ALDO LEOPOLD CHARTER SCHOOL	(143,567)	(102,795)	(111,386)	(80,881)	(3,469)
2356	ALICE KING COMMUNITY SCHOOL	(176,670)	(149,853)	(223,888)	(147,320)	(47,912)
7335	ALMA D' ARTE CHARTER HIGH	(108,843)	(83,899)	(95,391)	(61,821)	(52,632)
575	ALTURA PREP	60,355	30,823	(12,868)	(31,120)	(7,787)
2303	AMY BIEHL CHARTER SCHOOL	(261,574)	(177,048)	(200,733)	(128,159)	(32,509)
20316	ANANSI CHARTER SCHOOL	(72,279)	(36,123)	(66,978)	(47,164)	(19,062)
23121	ANIMAS PUBLIC SCHOOLS	(159,484)	(102,746)	(123,619)	(66,268)	(26,388)
3004	ARTESIA PUBLIC SCHOOLS	(2,186,169)	(1,496,701)	(1,948,462)	(1,370,207)	(368,519)
16050	AZTEC MUNICIPAL SCHOOLS	(1,456,337)	(970,758)	(1,340,579)	(951,997)	(284,639)
14043	BELEN CONSOLIDATED SCHOOLS	(1,989,592)	(1,769,077)	(1,909,056)	(1,167,205)	(343,910)
3010	BERNALILLO COUNTY	(13,261,705)	(9,972,882)	(12,081,779)	(8,670,295)	(2,905,717)
29086	BERNALILLO PUBLIC SCHOOLS	(1,702,558)	(1,043,044)	(1,672,499)	(786,091)	167,828
16051	BLOOMFIELD MUNICIPAL SCHOOLS	(1,572,928)	(1,063,347)	(1,544,254)	(1,028,427)	(243,615)
26077	CAPITAN MUNICIPAL SCHOOLS	(307,871)	(211,266)	(295,275)	(186,221)	(60,058)
3005	CARLSBAD MUNICIPAL SCHOOLS	(4,107,489)	(2,827,513)	(3,296,415)	(1,959,635)	(444,803)
26078	CARRIZO MUNICIPAL SCHOOLS	(133,601)	(86,382)	(135,257)	(81,379)	(14,551)
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	(3,734,822)	(2,391,198)	(3,271,233)	(2,233,398)	(316,266)
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	(8,425,176)	(5,153,846)	(7,411,148)	(5,282,354)	(2,877,640)
2150	CENTRAL REGION EDUCATION COOPERATIVE	(114,575)	19,708	(97,578)	(139,850)	47,926
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	(89,674)	(73,210)	(106,483)	(59,902)	(11,330)
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	(308,852)	(195,487)	(292,100)	(167,930)	(37,981)
3030	CHAVES COUNTY	(1,203,714)	(936,848)	(1,056,009)	(716,382)	(248,585)
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	(102,896)	(99,358)	(165,342)	(24,802)	(45,952)
3040	CIBOLA COUNTY	(435,316)	(281,466)	(321,341)	(208,446)	(77,464)
2367	CIENT AGUAS INTERNATIONAL CHARTER SCHOOL	(155,820)	(91,071)	(145,861)	(103,348)	(17,754)
9027	CIMARRON MUNICIPAL SCHOOLS	(286,700)	(190,484)	(212,425)	(201,118)	(68,241)
2010	CITY OF ALAMOGORDO	(1,351,307)	(924,525)	(1,012,627)	(699,797)	(218,369)
2020	CITY OF ALBUQUERQUE	(32,161,480)	(23,328,321)	(28,794,619)	(20,431,647)	(7,246,935)
2040	CITY OF AZTEC	(417,132)	(301,763)	(349,117)	(222,397)	(83,149)
2060	CITY OF BELEN	(317,948)	(186,804)	(225,718)	(238,558)	(97,434)
2090	CITY OF BLOOMFIELD	(412,734)	(252,436)	(322,862)	(184,753)	(60,435)
2110	CITY OF CARLSBAD	(3,023,892)	(2,371,170)	(2,814,090)	(1,991,241)	(823,260)
2180	CITY OF CLOVIS	(1,496,751)	(1,084,291)	(1,185,018)	(856,548)	(336,039)
2210	CITY OF DEMING	(758,152)	(579,844)	(620,001)	(471,587)	(184,627)
2290	CITY OF ESPANOLA	(626,599)	(407,328)	(533,125)	(390,940)	(131,626)
2310	CITY OF FARMINGTON	(5,038,374)	(4,408,079)	(4,248,077)	(2,887,654)	(1,087,883)
2330	CITY OF GALLUP	(2,167,333)	(1,307,269)	(1,542,909)	(1,024,582)	(545,056)
2380	CITY OF JAL	(18,673)	2,082	(117,242)	(106,265)	(33,969)
2400	CITY OF LAS CRUCES	(7,387,377)	(6,205,385)	(6,719,568)	(4,821,524)	(1,844,235)
2410	CITY OF LAS VEGAS	(1,010,347)	(546,566)	(823,464)	(630,680)	(281,365)
2500	CITY OF MORIARTY	(149,647)	(72,536)	(95,993)	(58,103)	(15,047)
2550	CITY OF PORTALES	(639,543)	(444,153)	(507,369)	(342,950)	(121,484)
2570	CITY OF RATON	(413,367)	(303,804)	(339,907)	(239,269)	(89,156)
2620	CITY OF RIO RANCHO	(3,293,526)	(2,364,140)	(3,174,443)	(2,176,702)	(834,910)
2630	CITY OF ROSWELL	(2,568,785)	(1,896,819)	(2,282,194)	(1,412,442)	(657,675)
2690	CITY OF SANTA FE	(8,153,720)	(5,799,395)	(6,484,441)	(3,652,493)	(981,942)
2710	CITY OF SANTA ROSA	(217,090)	(174,936)	(147,424)	(98,696)	(47,565)
2730	CITY OF SOCORRO	(508,623)	(332,568)	(386,444)	(275,275)	(93,089)
2950	CITY OF SUNLAND PARK	(440,005)	(356,248)	(356,177)	(286,148)	(131,766)
2760	CITY OF T OR C	(359,025)	(229,911)	(313,510)	(257,385)	(78,776)
2780	CITY OF TEXICO	(39,248)	(35,469)	(32,162)	(26,235)	(6,593)
2810	CITY OF TUCUMCARI	(519,588)	(356,967)	(369,901)	(165,425)	(44,705)
18056	CLAYTON MUNICIPAL SCHOOLS	(333,641)	(204,994)	(332,528)	(175,767)	(42,684)
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	(167,667)	(54,681)	(185,839)	(140,319)	(56,782)

New Mexico Retiree Health Care Authority
Schedule of Deferred OPEB Amortization by Employer
June 30, 2023

Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year Ending 2024	Fiscal Year Ending 2025	Fiscal Year Ending 2026	Fiscal Year Ending 2027	Fiscal Year Ending 2028
		(16)	(17)	(18)	(19)	(20)
5012	CLOVIS MUNICIPAL SCHOOLS	\$ (4,144,534)	\$ (2,674,174)	\$ (3,924,026)	\$ (2,866,505)	\$ (820,284)
8024	COBRE CONSOLIDATED SCHOOLS	(925,015)	(880,663)	(952,103)	(623,872)	(141,348)
3050	COLFAX COUNTY	(278,289)	(222,824)	(274,094)	(182,606)	(27,072)
2421	CORAL COMMUNITY CHARTER SCHOOL	(107,019)	(66,519)	(87,652)	(59,697)	(36,453)
26079	CORONA PUBLIC SCHOOLS	(114,807)	(68,943)	(90,191)	(62,830)	(17,542)
2363	CORRALES INTERNATIONAL SCHOOL	(123,925)	(85,223)	(114,628)	(81,710)	(22,653)
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	(223,610)	(87,926)	(198,525)	(149,051)	(67,804)
25319	COTTONWOOD VALLEY CHARTER SCHOOL	(85,357)	(60,187)	(86,307)	(78,016)	(38,214)
29087	CUBA INDEPENDENT SCHOOLS	(288,082)	(104,267)	(477,027)	(211,546)	8,934
3060	CURRY COUNTY	(692,998)	(478,044)	(600,454)	(356,961)	(110,772)
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	(100,951)	(69,261)	(61,999)	(36,260)	(15,504)
19059	DEMING PUBLIC SCHOOLS	(2,497,945)	(1,660,925)	(2,788,115)	(1,785,984)	(794,471)
18057	DES MOINES MUNICIPAL SCHOOLS	(113,445)	(73,177)	(95,588)	(62,004)	(18,088)
4008	DEXTER CONSOLIDATED SCHOOLS	(550,498)	(333,201)	(432,717)	(286,803)	(33,143)
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	(117,472)	(62,761)	(122,069)	(94,228)	(26,819)
11117	DORA CONSOLIDATED SCHOOLS	(195,514)	(138,134)	(181,820)	(134,116)	(38,991)
16359	DREAM DINE' CHARTER SCHOOL	(16,102)	4,588	(9,361)	(4,532)	8,284
17115	DULCE INDEPENDENT SCHOOLS	(530,521)	(377,980)	(532,948)	(256,424)	(69,322)
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	(14,133)	659	(21,181)	(12,141)	3,799
2304	EAST MOUNTAIN HIGH SCHOOL	(182,919)	(128,064)	(176,895)	(140,389)	(121,219)
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	(3,531,645)	(2,148,028)	(2,896,876)	(2,057,178)	(1,233,411)
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	(1,163,063)	(839,072)	(864,671)	(514,455)	(182,435)
3100	EDDY COUNTY	(1,840,217)	(1,391,038)	(1,698,701)	(1,450,318)	(568,211)
2323	EL CAMINO REAL ACADEMY	(146,018)	(77,892)	(167,028)	(106,909)	(30,911)
11034	ELIDA MUNICIPAL SCHOOLS	(84,660)	(83,201)	(129,991)	(82,510)	(13,955)
17054	ESPANOLA PUBLIC SCHOOLS	(2,177,499)	(1,564,844)	(2,094,555)	(1,511,157)	(548,593)
22065	ESTANCIA MUNICIPAL SCHOOLS	(406,883)	(267,114)	(417,673)	(281,820)	(110,997)
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	(126,075)	(108,945)	(197,647)	(115,207)	(33,454)
6016	EUNICE PUBLIC SCHOOLS	(379,473)	(260,359)	(437,991)	(264,711)	(109,529)
2432	EXPLORE ACADEMY	216,053	362,740	114,383	159,696	154,973
7440	EXPLORE LAS CRUCES	60,796	92,768	68,066	90,208	47,952
16052	FARMINGTON MUNICIPAL SCHOOLS	(5,006,992)	(3,246,720)	(5,644,671)	(3,611,882)	(1,016,486)
11118	FLOYD MUNICIPAL SCHOOLS	(194,322)	(149,648)	(167,258)	(91,899)	(32,983)
27083	FT SUMNER MUNICIPAL SCHOOLS	(226,938)	(153,291)	(238,976)	(156,251)	(56,253)
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	(7,265,376)	(4,940,276)	(7,368,475)	(5,250,167)	(1,694,375)
4140	GALLUP HOUSING AUTHORITY	(41,288)	(24,331)	(43,083)	(30,245)	(1,959)
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	(7,641,865)	(5,689,534)	(7,227,627)	(4,477,249)	(1,180,277)
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	(109,348)	(63,103)	(89,057)	(60,361)	2,727
2362	GORDON BERNELL CHARTER SCHOOL	(254,017)	(224,684)	(235,102)	(103,342)	(63,533)
5013	GRADY MUNICIPAL SCHOOLS	(119,089)	(77,461)	(111,413)	(78,415)	(20,526)
3110	GRANT COUNTY	(803,732)	(602,775)	(670,963)	(506,178)	(214,333)
14044	GRANTS-CIBOLA COUNTY SCHOOLS	(2,017,627)	(1,335,615)	(1,995,973)	(1,268,615)	(239,425)
4009	HAGERMAN MUNICIPAL SCHOOLS	(362,296)	(260,005)	(296,437)	(199,960)	(59,840)
7022	HATCH VALLEY MUNICIPAL SCHOOLS	(627,881)	(379,967)	(623,887)	(360,036)	(98,608)
2430	HEALTH LEADERSHIP HIGH SCHOOL	(160,796)	(129,973)	(114,631)	(73,012)	(23,928)
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	(221,429)	(164,024)	(79,236)	(46,670)	(20,387)
6017	HOBBS MUNICIPAL SCHOOLS	(4,190,644)	(2,641,163)	(4,389,472)	(3,386,188)	(867,433)
26080	HONDO VALLEY PUBLIC SCHOOLS	(121,194)	(72,909)	(112,251)	(85,884)	(50,007)
2327	HORIZON ACADEMY WEST	(198,517)	(139,244)	(205,667)	(111,145)	(27,642)
10119	HOUSE MUNICIPAL SCHOOLS	(119,297)	(86,767)	(95,749)	(66,800)	(10,238)
573	HOZHO ACADEMY	223,968	242,211	27,834	40,311	51,387
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	(157,044)	(62,300)	(120,816)	(149,822)	(12,888)
7420	J. PAUL TAYLOR ACADEMY	(78,550)	(50,018)	(74,611)	(55,422)	(19,464)
6018	JAL PUBLIC SCHOOLS	(258,538)	(141,956)	(239,490)	(151,238)	(298)
3321	JEFFERSON MONTESSORI ACADEMY	(85,494)	(52,125)	(99,753)	(69,249)	(44,350)
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	(184,292)	(96,922)	(193,746)	(84,615)	5,749
29088	JEMEZ VALLEY PUBLIC SCHOOLS	(277,391)	(197,608)	(209,374)	(130,314)	(29,855)
7337	LA ACADEMIA DE DOLORES HUERTA	(110,424)	(72,918)	(68,206)	(28,628)	(6,273)
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	(322,230)	(266,646)	(179,328)	(141,561)	(79,133)
17425	LA TIERRA MONTESSORI SCHOOL	(59,780)	(31,592)	(34,788)	7,482	5,733
4010	LAKE ARTHUR SCHOOLS	(79,131)	(48,638)	(87,930)	(57,947)	(23,127)
7023	LAS CRUCES SCHOOL DISTRICT #2	(12,548,204)	(8,162,079)	(11,875,083)	(7,835,605)	(2,188,399)
7338	LAS MONTANAS CHARTER HIGH SCHOOL	(108,441)	(97,951)	(122,860)	(100,421)	(49,827)
12037	LAS VEGAS CITY SCHOOLS	(1,042,474)	(645,223)	(865,147)	(589,937)	(190,783)
3150	LEA COUNTY	(1,522,280)	(1,291,216)	(1,497,930)	(952,985)	(516,477)
3160	LINCOLN COUNTY	(480,833)	(378,371)	(398,379)	(275,008)	(125,299)
10120	LOGAN MUNICIPAL SCHOOLS	(225,737)	(151,700)	(189,338)	(129,698)	(53,791)
23070	LORDSBURG MUNICIPAL SCHOOLS	(322,324)	(249,953)	(343,329)	(246,972)	(109,808)
3170	LOS ALAMOS COUNTY	(4,843,963)	(3,211,148)	(3,678,942)	(2,740,223)	(859,702)

New Mexico Retiree Health Care Authority
Schedule of Deferred OPEB Amortization by Employer
June 30, 2023

Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year Ending 2024	Fiscal Year Ending 2025	Fiscal Year Ending 2026	Fiscal Year Ending 2027	Fiscal Year Ending 2028
		(16)	(17)	(18)	(19)	(20)
32093	LOS ALAMOS PUBLIC SCHOOLS	\$ (2,397,232)	\$ (1,742,391)	\$ (2,399,532)	\$ (1,682,585)	\$ (516,900)
14045	LOS LUNAS CONSOLIDATED SCHOOLS	(3,961,246)	(2,635,032)	(4,049,699)	(2,538,481)	(465,794)
2322	LOS PUENTES CHARTER SCHOOL	(123,577)	(93,470)	(92,460)	(51,914)	(25,959)
3006	LOVING MUNICIPAL SCHOOLS	(261,563)	(113,216)	(289,004)	(245,041)	(44,263)
6019	LOVINGTON MUNICIPAL SCHOOLS	(1,685,389)	(1,057,865)	(1,723,099)	(1,181,501)	(135,731)
12128	LUNA COMMUNITY COLLEGE	(690,405)	(614,687)	(614,083)	(412,397)	(120,044)
3180	LUNA COUNTY	(897,172)	(602,369)	(768,174)	(485,936)	(196,702)
25075	MAGDALENA MUNICIPAL SCHOOLS	(266,177)	(202,907)	(258,806)	(190,182)	(96,128)
2311	MARK ARMIJO ACADEMY	(93,837)	(47,880)	(123,037)	(59,742)	(24,874)
9028	MAXWELL MUNICIPAL SCHOOLS	(138,859)	(101,036)	(133,414)	(82,249)	(23,138)
17424	MCCURDY CHARTER SCHOOL	(170,953)	(101,735)	(193,295)	(127,837)	(22,927)
3200	MCKINLEY COUNTY	(1,132,009)	(844,388)	(905,961)	(636,408)	(250,010)
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	(185,608)	(179,028)	(189,023)	(131,107)	(56,060)
5014	MELROSE MUNICIPAL SCHOOLS	(171,296)	(116,713)	(165,628)	(107,098)	(39,947)
17127	MESA VISTA SCHOOLS	(259,279)	(38,813)	(197,059)	(101,900)	(23,352)
10141	MESALANDS COMMUNITY COLLEGE	(267,921)	(133,993)	(179,944)	(39,030)	14,544
4570	MID-REGION COUNCIL OF GOVERNMENTS	272,149	(434,567)	(538,660)	(405,870)	(174,094)
13369	MIDDLE COLLEGE HIGH SCHOOL	(52,686)	(32,671)	(64,602)	(32,853)	(13,432)
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	290,810	481,815	(70,481)	14,748	19,584
1306	MONTE DEL SOL CHARTER SCHOOL	(160,207)	(116,982)	(177,604)	(138,083)	(76,818)
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	(117,995)	(52,582)	(126,836)	(61,134)	(7,916)
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	(92,168)	(59,101)	(99,815)	(49,938)	(14,834)
30089	MORA INDEPENDENT SCHOOLS	(378,751)	(268,367)	(319,303)	(182,614)	(55,852)
9324	MORENO VALLEY CHARTER HIGH SCHOOL	(26,157)	(15,403)	(43,683)	(28,862)	1,484
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	(1,271,239)	(729,616)	(1,135,556)	(760,139)	(105,550)
16356	MOSAIC ACADEMY CHARTER SCHOOL	(73,774)	(37,724)	(66,476)	(49,272)	(8,128)
31091	MOSQUERO MUNICIPAL SCHOOLS	(50,513)	(30,129)	(40,413)	(43,436)	(2,125)
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	(68,212)	(19,466)	(67,526)	(55,364)	(5,571)
22067	MOUNTAINAIR PUBLIC SCHOOLS	(155,002)	(54,907)	(201,360)	(88,497)	(10,204)
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	(128,591)	(97,667)	(109,944)	(90,700)	(37,891)
2354	NATIVE AMERICAN COMMUNITY ACADEMY	(278,097)	(186,000)	(257,039)	(165,787)	(92,785)
2148	NEW MEXICO ACTIVITIES ASSOCIATION	(118,939)	(93,052)	(105,462)	(75,600)	(28,464)
1418	NEW MEXICO CONNECTIONS ACADEMY	(203,511)	66,281	(155,437)	(232,002)	(77,590)
12102	NEW MEXICO HIGHLANDS UNIVERSITY	(2,339,800)	(1,505,196)	(1,788,092)	(1,368,131)	(475,574)
2414	NEW MEXICO INTERNATIONAL SCHOOL	31,435	66,044	(89,459)	(63,727)	(12,947)
6124	NEW MEXICO JUNIOR COLLEGE	(1,487,889)	(1,014,711)	(1,133,285)	(653,393)	(146,665)
4097	NEW MEXICO MILITARY INSTITUTE	(1,485,274)	(1,083,817)	(1,228,863)	(813,286)	(252,690)
1416	NEW MEXICO SCHOOL FOR THE ARTS	(99,988)	(61,923)	(109,134)	(81,961)	(19,244)
1094	NEW MEXICO SCHOOL FOR THE DEAF	(1,105,912)	(860,638)	(1,085,831)	(713,399)	(249,025)
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	(962,699)	(688,208)	(877,508)	(546,165)	(192,984)
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	(147,958)	(58,668)	(75,090)	(66,033)	(29,427)
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	(266,944)	(189,192)	(234,932)	(162,727)	(50,482)
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	(162,934)	(147,020)	(172,932)	(119,105)	(47,748)
2328	NORTH VALLEY ACADEMY	(171,027)	(140,604)	(192,516)	(145,044)	(58,282)
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	(137,415)	(83,774)	(68,052)	(53,116)	(14,155)
32110	NORTHERN NEW MEXICO COLLEGE	(719,228)	(433,623)	(738,711)	(565,403)	(143,272)
4215	NORTHERN REGIONAL HOUSING AUTHORITY	(29,954)	32,067	18,568	95,903	147,319
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	(149,450)	(104,886)	(123,546)	(82,341)	(30,990)
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	(69,151)	(55,589)	(54,976)	(31,969)	(7,649)
32118	PECOS CONNECTIONS ACADEMY	213,448	313,720	54,862	(128,295)	22,843
12039	PECOS INDEPENDENT SCHOOLS	(477,068)	(361,979)	(394,507)	(241,418)	(74,500)
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	(70,791)	(58,801)	(85,486)	(47,280)	(11,464)
20060	PENASCO INDEPENDENT SCHOOLS	(430,835)	(222,440)	(265,546)	(158,251)	(63,200)
1001	POJOAQUE VALLEY SCHOOLS	(1,251,108)	(815,178)	(987,262)	(317,136)	(77,426)
11035	PORTALES MUNICIPAL SCHOOLS	(1,340,511)	(903,848)	(1,474,687)	(1,023,319)	(215,943)
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	(197,242)	(125,598)	(190,070)	(126,131)	(20,988)
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	(154,106)	(96,692)	(142,625)	(104,384)	(40,022)
20125	QUESTA INDEPENDENT SCHOOLS	(299,445)	(156,098)	(196,100)	(51,044)	26,013
7445	RAICES DEL SABER XINACHTLI COMMUNITY SCHOOL	65,558	92,875	26,022	12,982	25,915
9029	RATON PUBLIC SCHOOLS	(428,590)	(149,197)	(461,957)	(300,565)	(70,938)
2580	RATON PUBLIC SERVICE	(102,706)	(85,824)	(81,235)	(57,565)	(18,825)
20312	RED RIVER VALLEY CHARTER SCHOOL	(36,095)	(28,295)	(44,029)	(36,715)	(13,896)
26150	REGION IX EDUCATION COOPERATIVE	(278,160)	(247,808)	(342,917)	(211,154)	(74,130)
5016	REGIONAL EDUCATION COOPERATIVE #6	(63,274)	(40,455)	(38,364)	(24,523)	(5,392)
6150	REGIONAL EDUCATION COOPERATIVE VII	(5,593)	2,010	(27,394)	(2,312)	12,406
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	(97,433)	(79,785)	(86,995)	(47,523)	(5,643)
28085	RESERVE SCHOOL DISTRICT	(156,460)	(106,920)	(139,284)	(79,711)	(21,264)
3240	RIO ARRIBA COUNTY	(1,070,228)	(776,142)	(901,840)	(729,576)	(295,731)
12326	RIO GALLINAS CHARTER SCHOOL	(31,984)	(10,045)	(41,064)	(16,202)	4,051
2445	RIO GRANDE ACADEMY OF FINE ARTS	22,901	35,586	25,785	35,599	26,079
29123	RIO RANCHO PUBLIC SCHOOLS	(8,128,942)	(3,551,655)	(9,351,659)	(5,773,231)	(1,364,500)

New Mexico Retiree Health Care Authority
Schedule of Deferred OPEB Amortization by Employer
June 30, 2023

Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		Ending 2024	Ending 2025	Ending 2026	Ending 2027	Ending 2028
		(16)	(17)	(18)	(19)	(20)
2318	ROBERT F. KENNEDY CHARTER SCHOOL	\$ (176,136)	\$ (89,836)	\$ (173,192)	\$ (103,745)	\$ (5,137)
3250	ROOSEVELT COUNTY	(365,606)	(255,603)	(297,757)	(191,639)	(76,609)
2313	ROOTS AND WINGS COMMUNITY SCHOOL	(25,839)	(10,842)	(18,956)	(12,709)	(7,446)
4011	ROSWELL INDEPENDENT SCHOOLS	(4,411,002)	(3,146,360)	(4,752,710)	(3,240,297)	(1,018,361)
31092	ROY SCHOOLS	(81,637)	(51,584)	(76,386)	(58,802)	(33,146)
26081	RUIDOSO MUNICIPAL SCHOOLS	(984,118)	(650,538)	(945,709)	(547,426)	(56,771)
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	(86,425)	(78,725)	(96,476)	(65,333)	(21,033)
10032	SAN JON MUNICIPAL SCHOOLS	(142,841)	(98,163)	(109,823)	(70,156)	(14,971)
32107	SAN JUAN COMMUNICATIONS	(245,629)	(147,936)	(136,471)	(74,421)	5,821
3260	SAN JUAN COUNTY	(3,900,949)	(2,609,477)	(2,874,533)	(1,948,296)	(641,939)
4390	SAN JUAN WATER COMMISSION	(26,920)	(19,726)	(25,945)	(23,604)	(12,161)
3270	SAN MIGUEL COUNTY	(448,111)	(322,660)	(384,808)	(232,796)	(44,058)
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	28,746	49,131	(38,536)	(27,178)	(11,927)
3280	SANDOVAL COUNTY	(2,485,198)	(1,425,670)	(1,660,143)	(1,302,627)	(482,256)
4260	SANTA FE CIVIC HOUSING AUTHORITY	(147,997)	(114,991)	(140,226)	(89,858)	(56,726)
1003	SANTA FE COMMUNITY COLLEGE	(2,489,444)	(1,818,768)	(2,095,535)	(1,215,396)	(320,794)
3290	SANTA FE COUNTY	(5,343,363)	(4,219,408)	(4,386,081)	(3,001,921)	(1,076,411)
1002	SANTA FE PUBLIC SCHOOLS	(7,530,118)	(5,404,722)	(7,644,614)	(5,031,339)	(1,689,004)
4270	SANTA FE SOLID WASTE MANAGEMENT AGENCY	130,276	175,218	134,367	(121,053)	(51,155)
24072	SANTA ROSA CONSOLIDATED SCHOOLS	(393,471)	(248,510)	(394,100)	(340,258)	(161,105)
14366	SCHOOL OF DREAMS ACADEMY	(158,766)	(48,533)	(154,410)	(57,034)	(4,990)
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	15,972	45,434	19,288	(56,262)	(26,921)
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	11,548	15,829	(62,039)	(44,882)	(13,742)
3300	SIERRA COUNTY	(309,863)	(242,456)	(281,136)	(172,919)	(73,641)
8026	SILVER CITY CONSOLIDATED SCHOOLS	(1,758,469)	(1,294,091)	(1,518,981)	(954,181)	(332,739)
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	(29,616)	(37,638)	(33,140)	(25,481)	(7,668)
25076	SOCORRO CONSOLIDATED SCHOOLS	(894,891)	(665,418)	(897,076)	(536,506)	(122,986)
2440	SOLARE COLLEGIATE CHARTER	116,795	156,812	14,389	(2,253)	(951)
2309	SOUTH VALLEY ACADEMY	(322,890)	(200,579)	(326,839)	(245,761)	(70,137)
2396	SOUTH VALLEY PREPARATORY SCHOOL	(45,676)	(22,984)	(71,194)	(52,305)	(19,726)
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	(81,614)	(51,399)	(74,372)	(61,680)	(25,735)
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	(129,238)	(117,210)	(115,367)	(74,627)	(14,390)
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	(19,106)	(11,179)	(10,452)	(12,450)	(9,621)
2346	SOUTHWEST PRIMARY LEARNING CENTER	(59,938)	(46,511)	(69,896)	(41,568)	(20,444)
21150	SOUTHWEST REGIONAL EDUCATION #10	(146,204)	(108,288)	(146,178)	(107,025)	(34,428)
32098	SOUTHWEST SECONDARY LEARNING CENTER	(130,179)	(90,206)	(89,036)	(55,554)	(2,394)
4520	SPRINGER HOUSING AUTHORITY	(11,959)	(8,968)	(11,463)	(9,503)	(4,505)
9030	SPRINGER MUNICIPAL SCHOOLS	(147,990)	(99,027)	(126,535)	(92,335)	(40,762)
20265	TAOS ACADEMY CHARTER SCHOOL	(102,478)	(49,243)	(105,912)	(34,001)	(7,730)
20307	TAOS CHARTER SCHOOL	(96,567)	(28,891)	(65,602)	(56,933)	(23,833)
3320	TAOS COUNTY	(1,125,129)	(791,733)	(823,229)	(651,517)	(240,776)
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	(58,185)	(46,337)	(51,849)	(28,581)	(12,299)
20435	TAOS INTERNATIONAL SCHOOL	(82,286)	(12,243)	(64,220)	(27,395)	(9,718)
20062	TAOS MUNICIPAL SCHOOLS	(1,316,449)	(944,176)	(1,254,662)	(950,474)	(275,676)
6020	TATUM MUNICIPAL SCHOOLS	(242,322)	(170,992)	(228,644)	(167,479)	(45,569)
2394	TECH LEADERSHIP HIGH SCHOOL	(104,477)	(72,491)	(111,201)	(77,939)	(35,837)
5015	TEXICO MUNICIPAL SCHOOLS	(343,374)	(245,441)	(339,324)	(255,481)	(94,088)
29408	THE ASK ACADEMY	(172,547)	(111,200)	(194,558)	(157,883)	(38,380)
2413	THE GREAT ACADEMY	(95,097)	(72,565)	(86,605)	(40,347)	3,197
1398	THE MASTERS PROGRAM	(97,076)	(66,679)	(112,957)	(65,876)	10,085
2366	THE NEW AMERICA SCHOOL	(146,902)	(111,188)	(120,082)	(92,581)	(22,216)
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	(129,041)	(115,751)	(86,262)	(66,111)	(42,434)
1425	THRIVE COMMUNITY SCHOOL	36,130	58,676	41,257	62,535	72,754
2370	TIERRA ADENTRO OF NEW MEXICO	(154,784)	(121,262)	(172,764)	(140,196)	(46,548)
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	(156,814)	(95,355)	(152,177)	(103,121)	(30,289)
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	(24,875)	(19,688)	(11,558)	(14,189)	(5,872)
3330	TORRANCE COUNTY	(338,764)	(243,230)	(338,139)	(271,108)	(117,558)
2080	TOWN OF BERNALILLO	(443,058)	(366,240)	(487,779)	(325,083)	(137,461)
4290	TOWN OF EDGEWOOD	(112,908)	(80,375)	(121,040)	(66,345)	4,207
2270	TOWN OF ELIDA	(19,383)	(17,814)	(13,656)	(6,367)	(1,509)
2300	TOWN OF ESTANCIA	(49,755)	(22,889)	(36,768)	(15,698)	(45)
2720	TOWN OF SILVER CITY	(668,274)	(479,462)	(532,166)	(370,758)	(129,146)
2750	TOWN OF SPRINGER	(41,719)	(24,609)	(38,632)	(19,541)	(9,667)
2770	TOWN OF TAOS	(635,515)	(434,154)	(443,738)	(249,139)	(113,595)
32106	TOWN OF TATUM	(51,213)	(56,149)	(47,472)	(65,096)	(31,285)
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	(66,955)	(53,463)	(56,365)	(54,358)	(18,246)
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	(788,709)	(578,184)	(746,180)	(529,374)	(190,815)
10033	TUCUMCARI PUBLIC SCHOOLS	(595,249)	(399,020)	(516,934)	(363,591)	(102,275)
15049	TULAROSA MUNICIPAL SCHOOLS	(562,057)	(357,532)	(498,082)	(301,193)	(59,762)
1315	TURQUOISE TRAIL CHARTER SCHOOL	(134,953)	(77,184)	(234,699)	(160,510)	(76,002)
3340	UNION COUNTY	(173,621)	(138,606)	(133,630)	(114,588)	(59,432)

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		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		Ending 2024	Ending 2025	Ending 2026	Ending 2027	Ending 2028
		(16)	(17)	(18)	(19)	(20)
3350	VALENCIA COUNTY	\$ (1,103,773)	\$ (690,102)	\$ (870,177)	\$ (351,295)	\$ (248,220)
24073	VAUGHN MUNICIPAL SCHOOLS	(86,780)	(59,630)	(86,615)	(63,715)	(7,765)
2100	VILLAGE OF BOSQUE FARMS	(140,327)	(97,429)	(131,291)	(90,829)	(41,506)
2130	VILLAGE OF CHAMA	(60,092)	(43,328)	(43,842)	(37,069)	(18,439)
32099	VILLAGE OF FT SUMNER	(56,601)	(40,723)	(34,088)	(23,086)	(10,299)
32100	VILLAGE OF HATCH	(96,740)	(71,192)	(76,567)	(61,473)	(30,110)
32101	VILLAGE OF JEMEZ SPRINGS	(27,260)	(20,042)	(26,971)	23,651	1,740
32102	VILLAGE OF LOGAN	(53,789)	(44,061)	(52,163)	(41,035)	(15,860)
2880	VILLAGE OF MELROSE	(18,733)	(10,715)	(14,351)	(14,416)	(3,430)
2490	VILLAGE OF MILAN	(150,732)	(121,240)	(113,010)	(76,005)	(13,091)
2530	VILLAGE OF PECOS	(37,678)	(39,107)	(37,157)	(146)	(8,528)
2560	VILLAGE OF QUESTA	(49,587)	(43,178)	(47,645)	(14,530)	4,062
2610	VILLAGE OF RESERVE	(17,469)	(14,547)	(14,470)	(10,550)	(1,345)
2800	VILLAGE OF TIJERAS	(18,637)	(3,529)	(29,056)	(19,022)	(3,332)
20317	VISTA GRANDE CHARTER HIGH SCHOOL	(52,955)	(30,225)	(74,321)	(22,631)	(13,061)
2442	VOZ COLLEGIATE PREP	25,618	37,791	28,117	23,483	10,163
30090	WAGON MOUND PUBLIC SCHOOLS	(119,520)	(64,126)	(111,922)	(99,122)	(13,116)
29330	WALATOWA CHARTER HIGH SCHOOL	(53,796)	(39,002)	(51,200)	(23,889)	(1,720)
12038	WEST LAS VEGAS PUBLIC SCHOOLS	(832,300)	(532,596)	(889,568)	(687,844)	(233,391)
8099	WESTERN NEW MEXICO UNIVERSITY	(1,770,814)	(1,160,998)	(1,456,965)	(961,398)	(331,609)
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	(27,635)	(21,785)	(28,582)	(23,148)	(9,606)
13142	ZUNI PUBLIC SCHOOLS	(941,320)	(619,391)	(913,340)	(541,086)	(245,853)
4170	RATON HOUSING AUTHORITY *	(52,699)	(59,841)	(58,968)	(14,335)	-
17334	LINDRITH AREA HERITAGE SCHOOL**	(31,901)	(28,375)	(16,508)	-	-
2403	STUDENT ATHLETE HEADQUARTERS ACADEMY ***	(47,002)	-	-	-	-
16358	NEW MEXICO VIRTUAL ACADEMY ***	(121,078)	-	-	-	-
2357	LA RESOLANA LEADERSHIP ACADEMY ***	(56,440)	-	-	-	-
16357	CARINOS CHARTER SCHOOL ***	(74,761)	-	-	-	-
7339	ANTHONY CHARTER SCHOOL ***	(75,382)	-	-	-	-
2344	ACADEMY OF TRADES AND TECHNOLOGY ***	(117,353)	-	-	-	-
2418	SAGE MONTESSORI CHARTER SCHOOL ****	-	-	-	-	-
2345	SOUTHWEST INTERMEDIATE LEARNING CENTER ****	-	-	-	-	-
13430	UPLIFT COMMUNITY SCHOOL ****	-	-	-	-	-
		<u>\$ (439,852,074)</u>	<u>\$ (305,570,833)</u>	<u>\$ (409,316,073)</u>	<u>\$ (276,730,884)</u>	<u>\$ (90,362,623)</u>

* Zero Share in 2022

** Zero Share in 2021

*** Zero Share in 2019

**** Zero Share in 2018

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Employer Code	Employer	1-Percent Decrease (5.22%) (21)	Current Discount Rate (6.22%) (22)	1-Percent Increase (7.22%) (23)
1341	STATE OF NEW MEXICO	\$ 510,964,059	\$ 405,284,734	\$ 319,621,722
2308	21ST CENTURY PUBLIC ACADEMY	971,688	770,720	607,817
2340	ABQ CHARTER ACADEMY	920,517	730,133	575,808
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	1,098,304	871,149	687,018
2390	ACE LEADERSHIP	863,685	685,055	540,258
2441	ACES TECHNICAL CHARTER SCHOOL	479,040	379,963	299,652
15046	ALAMOGORDO PUBLIC SCHOOLS	15,338,951	12,166,497	9,594,925
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	15,388,960	12,206,163	9,626,207
2343	ALBUQUERQUE BILINGUAL ACADEMY	1,185,876	940,609	741,797
2435	ALBUQUERQUE COLLEGIATE	500,970	397,358	313,370
4560	ALBUQUERQUE HOUSING AUTHORITY	1,231,273	976,617	770,195
2341	ALBUQUERQUE INSTITUTE FOR MATHEMATICS AND SCIENCE	762,112	604,489	476,721
4580	ALBUQUERQUE METROPOLITAN ARROYO FLOOD CONTROL AUTHORITY	734,577	582,649	459,497
2003	ALBUQUERQUE PUBLIC SCHOOLS	240,654,051	190,881,161	150,535,562
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	2,191,959	1,738,610	1,371,129
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	940,498	745,981	588,307
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	398,478	316,064	249,259
8347	ALDO LEOPOLD CHARTER SCHOOL	658,195	522,065	411,719
2356	ALICE KING COMMUNITY SCHOOL	1,282,520	1,017,264	802,250
7335	ALMA D' ARTE CHARTER HIGH	444,251	352,370	277,891
575	ALTURA PREP	477,334	378,610	298,585
2303	AMY BIEHL CHARTER SCHOOL	920,817	730,370	575,996
20316	ANANSI CHARTER SCHOOL	585,749	464,603	366,402
23121	ANIMAS PUBLIC SCHOOLS	664,380	526,971	415,588
3004	ARTESIA PUBLIC SCHOOLS	10,588,570	8,398,606	6,623,434
16050	AZTEC MUNICIPAL SCHOOLS	7,127,381	5,653,272	4,458,368
14043	BELEN CONSOLIDATED SCHOOLS	10,646,451	8,444,516	6,659,641
3010	BERNALILLO COUNTY	59,053,068	46,839,511	36,939,277
29086	BERNALILLO PUBLIC SCHOOLS	11,760,125	9,327,856	7,356,273
16051	BLOOMFIELD MUNICIPAL SCHOOLS	8,257,624	6,549,754	5,165,365
26077	CAPITAN MUNICIPAL SCHOOLS	1,581,898	1,254,725	989,520
3005	CARLSBAD MUNICIPAL SCHOOLS	19,685,193	15,613,834	12,313,616
26078	CARRIZO MUNICIPAL SCHOOLS	686,705	544,678	429,552
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	21,758,371	17,258,231	13,610,445
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	31,608,522	25,071,140	19,771,978
2150	CENTRAL REGION EDUCATION COOPERATIVE	2,202,980	1,747,352	1,378,023
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	540,651	428,832	338,192
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	1,570,352	1,245,567	982,297
3030	CHAVES COUNTY	3,838,786	3,044,836	2,401,264
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	1,416,277	1,123,357	885,919
3040	CIBOLA COUNTY	1,591,139	1,262,054	995,300
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	1,298,489	1,029,931	812,240
9027	CIMARRON MUNICIPAL SCHOOLS	1,618,655	1,283,880	1,012,512
2010	CITY OF ALAMOGORDO	5,982,367	4,745,074	3,742,131
2020	CITY OF ALBUQUERQUE	141,434,465	112,182,507	88,471,050
2040	CITY OF AZTEC	2,025,681	1,606,723	1,267,118
2060	CITY OF BELEN	2,134,471	1,693,012	1,335,169
2090	CITY OF BLOOMFIELD	1,647,859	1,307,043	1,030,780
2110	CITY OF CARLSBAD	11,661,231	9,249,416	7,294,413
2180	CITY OF CLOVIS	5,820,794	4,616,917	3,641,063
2210	CITY OF DEMING	2,407,065	1,909,227	1,505,684
2290	CITY OF ESPANOLA	2,778,158	2,203,570	1,737,812
2310	CITY OF FARMINGTON	18,685,914	14,821,230	11,688,540
2330	CITY OF GALLUP	5,944,242	4,714,833	3,718,283
2380	CITY OF JAL	1,124,039	891,562	703,117
2400	CITY OF LAS CRUCES	32,464,353	25,749,965	20,307,323
2410	CITY OF LAS VEGAS	3,710,053	2,942,727	2,320,737
2500	CITY OF MORIARTY	730,622	579,512	457,023
2550	CITY OF PORTALES	2,442,097	1,937,014	1,527,597
2570	CITY OF RATON	1,450,915	1,150,832	907,587
2620	CITY OF RIO RANCHO	13,977,238	11,086,418	8,743,137
2630	CITY OF ROSWELL	12,218,771	9,691,643	7,643,169
2690	CITY OF SANTA FE	29,995,508	23,791,735	18,762,995
2710	CITY OF SANTA ROSA	346,951	275,194	217,027
2730	CITY OF SOCORRO	2,176,551	1,726,390	1,361,491
2950	CITY OF SUNLAND PARK	1,539,068	1,220,753	962,729
2760	CITY OF T OR C	1,552,602	1,231,487	971,194
2780	CITY OF TEXICO	121,911	96,697	76,259
2810	CITY OF TUCUMCARI	1,180,777	936,565	738,608
18056	CLAYTON MUNICIPAL SCHOOLS	1,518,075	1,204,102	949,597
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	1,491,852	1,183,302	933,194

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5012	CLOVIS MUNICIPAL SCHOOLS	\$ 21,751,155	\$ 17,252,507	\$ 13,605,931
8024	COBRE CONSOLIDATED SCHOOLS	4,510,589	3,577,694	2,821,495
3050	COLFAX COUNTY	1,606,809	1,274,483	1,005,102
2421	CORAL COMMUNITY CHARTER SCHOOL	609,086	483,113	380,999
26079	CORONA PUBLIC SCHOOLS	492,198	390,400	307,883
2363	CORRALES INTERNATIONAL SCHOOL	642,094	509,294	401,647
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	2,009,561	1,593,937	1,257,034
25319	COTTONWOOD VALLEY CHARTER SCHOOL	424,964	337,071	265,826
29087	CUBA INDEPENDENT SCHOOLS	3,840,267	3,046,010	2,402,190
3060	CURRY COUNTY	2,419,623	1,919,189	1,513,539
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	457,428	362,821	286,134
19059	DEMING PUBLIC SCHOOLS	15,863,857	12,582,840	9,923,268
18057	DES MOINES MUNICIPAL SCHOOLS	601,982	477,478	376,556
4008	DEXTER CONSOLIDATED SCHOOLS	2,725,956	2,162,165	1,705,159
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	902,523	715,860	564,552
11117	DORA CONSOLIDATED SCHOOLS	848,728	673,191	530,902
16359	DREAM DINE' CHARTER SCHOOL	234,300	185,841	146,561
17115	DULCE INDEPENDENT SCHOOLS	3,027,153	2,401,067	1,893,566
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	227,065	180,102	142,035
2304	EAST MOUNTAIN HIGH SCHOOL	928,877	736,763	581,037
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	11,829,384	9,382,790	7,399,597
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	4,475,220	3,549,639	2,799,370
3100	EDDY COUNTY	8,567,781	6,795,763	5,359,377
2323	EL CAMINO REAL ACADEMY	996,374	790,300	623,259
11034	ELIDA MUNICIPAL SCHOOLS	699,732	555,011	437,701
17054	ESPANOLA PUBLIC SCHOOLS	9,459,732	7,503,238	5,917,316
22065	ESTANCIA MUNICIPAL SCHOOLS	2,170,235	1,721,379	1,357,540
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	1,219,821	967,533	763,031
6016	EUNICE PUBLIC SCHOOLS	2,296,775	1,821,748	1,436,694
2432	EXPLORE ACADEMY	3,619,238	2,870,695	2,263,931
7440	EXPLORE LAS CRUCES	511,205	405,476	319,772
16052	FARMINGTON MUNICIPAL SCHOOLS	29,626,533	23,499,073	18,532,191
11118	FLOYD MUNICIPAL SCHOOLS	780,387	618,985	488,153
27083	FT SUMNER MUNICIPAL SCHOOLS	1,154,611	915,810	722,240
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	38,279,599	30,362,482	23,944,916
4140	GALLUP HOUSING AUTHORITY	272,950	216,497	170,737
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	34,982,514	27,747,311	21,882,500
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	549,517	435,864	343,738
2362	GORDON BERNELL CHARTER SCHOOL	546,856	433,753	342,073
5013	GRADY MUNICIPAL SCHOOLS	645,618	512,089	403,851
3110	GRANT COUNTY	2,627,007	2,083,680	1,643,263
14044	GRANTS-CIBOLA COUNTY SCHOOLS	10,354,570	8,213,002	6,477,061
4009	HAGERMAN MUNICIPAL SCHOOLS	1,212,417	961,661	758,399
7022	HATCH VALLEY MUNICIPAL SCHOOLS	4,158,578	3,298,486	2,601,302
2430	HEALTH LEADERSHIP HIGH SCHOOL	547,774	434,482	342,647
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	249,914	198,226	156,328
6017	HOBBS MUNICIPAL SCHOOLS	28,162,797	22,338,071	17,616,584
26080	HONDO VALLEY PUBLIC SCHOOLS	802,842	636,796	502,199
2327	HORIZON ACADEMY WEST	978,042	775,760	611,792
10119	HOUSE MUNICIPAL SCHOOLS	514,897	408,404	322,082
573	HOZHO ACADEMY	1,670,033	1,324,631	1,044,650
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	1,017,836	807,323	636,684
7420	J. PAUL TAYLOR ACADEMY	567,380	450,033	354,912
6018	JAL PUBLIC SCHOOLS	1,836,910	1,456,994	1,149,037
3321	JEFFERSON MONTESSORI ACADEMY	729,085	578,293	456,062
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	1,026,477	814,177	642,089
29088	JEMEZ VALLEY PUBLIC SCHOOLS	1,266,475	1,004,538	792,214
7337	LA ACADEMIA DE DOLORES HUERTA	354,336	281,051	221,647
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	835,063	662,353	522,354
17425	LA TIERRA MONTESSORI SCHOOL	254,318	201,719	159,083
4010	LAKE ARTHUR SCHOOLS	602,000	477,493	376,567
7023	LAS CRUCES SCHOOL DISTRICT #2	73,233,303	58,086,942	45,809,395
7338	LAS MONTANAS CHARTER HIGH SCHOOL	506,331	401,610	316,724
12037	LAS VEGAS CITY SCHOOLS	4,161,726	3,300,984	2,603,272
3150	LEA COUNTY	8,430,387	6,686,786	5,273,433
3160	LINCOLN COUNTY	1,952,542	1,548,711	1,221,367
10120	LOGAN MUNICIPAL SCHOOLS	1,001,585	794,434	626,518
23070	LORDSBURG MUNICIPAL SCHOOLS	1,512,190	1,199,433	945,915
3170	LOS ALAMOS COUNTY	19,573,048	15,524,883	12,243,466
32093	LOS ALAMOS PUBLIC SCHOOLS	13,017,171	10,324,916	8,142,590

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14045	LOS LUNAS CONSOLIDATED SCHOOLS	\$ 24,594,055	\$ 19,507,429	\$ 15,384,241
2322	LOS PUENTES CHARTER SCHOOL	596,715	473,300	373,261
3006	LOVING MUNICIPAL SCHOOLS	1,969,711	1,562,329	1,232,107
6019	LOVINGTON MUNICIPAL SCHOOLS	10,608,401	8,414,335	6,635,839
12128	LUNA COMMUNITY COLLEGE	2,037,433	1,616,045	1,274,469
3180	LUNA COUNTY	3,844,672	3,049,504	2,404,945
25075	MAGDALENA MUNICIPAL SCHOOLS	1,607,953	1,275,390	1,005,817
2311	MARK ARMIJO ACADEMY	658,795	522,541	412,094
9028	MAXWELL MUNICIPAL SCHOOLS	598,964	475,084	374,668
17424	MCCURDY CHARTER SCHOOL	1,196,147	948,756	748,222
3200	MCKINLEY COUNTY	4,067,238	3,226,038	2,544,166
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	487,081	386,341	304,682
5014	MELROSE MUNICIPAL SCHOOLS	858,268	680,758	536,870
17127	MESA VISTA SCHOOLS	982,147	779,016	614,359
10141	MESALANDS COMMUNITY COLLEGE	2,080,020	1,649,823	1,301,108
4570	MID-REGION COUNCIL OF GOVERNMENTS	3,151,163	2,499,429	1,971,137
13369	MIDDLE COLLEGE HIGH SCHOOL	307,776	244,121	192,522
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	6,543,431	5,190,096	4,093,091
1306	MONTE DEL SOL CHARTER SCHOOL	970,488	769,769	607,067
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	1,047,639	830,962	655,326
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	717,313	568,956	448,699
30089	MORA INDEPENDENT SCHOOLS	2,015,953	1,599,007	1,261,033
9324	MORENO VALLEY CHARTER HIGH SCHOOL	278,985	221,285	174,513
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	7,472,626	5,927,112	4,674,328
16356	MOSAIC ACADEMY CHARTER SCHOOL	454,485	360,487	284,293
31091	MOSQUERO MUNICIPAL SCHOOLS	452,030	358,540	282,757
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	795,195	630,730	497,416
22067	MOUNTAINAIR PUBLIC SCHOOLS	1,139,091	903,500	712,532
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	453,492	359,699	283,671
2354	NATIVE AMERICAN COMMUNITY ACADEMY	1,579,031	1,252,450	987,726
2148	NEW MEXICO ACTIVITIES ASSOCIATION	471,093	373,660	294,681
1418	NEW MEXICO CONNECTIONS ACADEMY	2,155,614	1,709,783	1,348,395
12102	NEW MEXICO HIGHLANDS UNIVERSITY	11,912,438	9,448,667	7,451,550
2414	NEW MEXICO INTERNATIONAL SCHOOL	1,130,974	897,062	707,455
6124	NEW MEXICO JUNIOR COLLEGE	5,560,590	4,410,530	3,478,298
4097	NEW MEXICO MILITARY INSTITUTE	6,344,370	5,032,205	3,968,573
1416	NEW MEXICO SCHOOL FOR THE ARTS	885,841	702,628	554,117
1094	NEW MEXICO SCHOOL FOR THE DEAF	4,137,041	3,281,404	2,587,830
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	4,407,310	3,495,775	2,756,891
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	661,888	524,994	414,028
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	1,194,573	947,507	747,237
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	533,529	423,182	333,737
2328	NORTH VALLEY ACADEMY	1,145,351	908,466	716,448
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	350,531	278,033	219,267
32110	NORTHERN NEW MEXICO COLLEGE	4,326,092	3,431,355	2,706,087
4215	NORTHERN REGIONAL HOUSING AUTHORITY	668,036	529,870	417,874
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	729,947	578,977	456,601
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	184,984	146,725	115,713
32118	PECOS CONNECTIONS ACADEMY	2,742,151	2,175,010	1,715,289
12039	PECOS INDEPENDENT SCHOOLS	1,884,820	1,494,995	1,179,005
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	363,540	288,351	227,404
20060	PENASCO INDEPENDENT SCHOOLS	1,408,873	1,117,485	881,288
1001	POJOAQUE VALLEY SCHOOLS	4,602,323	3,650,455	2,878,876
11035	PORTALES MUNICIPAL SCHOOLS	9,002,810	7,140,818	5,631,499
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	1,064,377	844,239	665,796
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	811,877	643,962	507,851
20125	QUESTA INDEPENDENT SCHOOLS	1,356,802	1,076,184	848,716
7445	RAICES DEL SABER XINACHTLI COMMUNITY SCHOOL	451,205	357,885	282,241
9029	RATON PUBLIC SCHOOLS	2,658,834	2,108,925	1,663,172
2580	RATON PUBLIC SERVICE	305,321	242,173	190,986
20312	RED RIVER VALLEY CHARTER SCHOOL	269,463	213,732	168,557
26150	REGION IX EDUCATION COOPERATIVE	1,951,980	1,548,265	1,221,016
5016	REGIONAL EDUCATION COOPERATIVE #6	226,559	179,701	141,718
6150	REGIONAL EDUCATION COOPERATIVE VII	291,450	231,171	182,310
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	354,542	281,215	221,776
28085	RESERVE SCHOOL DISTRICT	699,413	554,758	437,502
3240	RIO ARRIBA COUNTY	3,472,791	2,754,537	2,172,324
12326	RIO GALLINAS CHARTER SCHOOL	315,255	250,053	197,200
2445	RIO GRANDE ACADEMY OF FINE ARTS	202,829	160,879	126,875
29123	RIO RANCHO PUBLIC SCHOOLS	50,499,214	40,054,794	31,588,612

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2318	ROBERT F. KENNEDY CHARTER SCHOOL	\$ 1,307,861	\$ 1,037,365	\$ 818,102
3250	ROOSEVELT COUNTY	1,459,781	1,157,864	913,132
2313	ROOTS AND WINGS COMMUNITY SCHOOL	188,808	149,758	118,105
4011	ROSWELL INDEPENDENT SCHOOLS	28,752,632	22,805,915	17,985,542
31092	ROY SCHOOLS	423,333	335,778	264,806
26081	RUIDOSO MUNICIPAL SCHOOLS	5,197,425	4,122,476	3,251,129
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	303,859	241,014	190,072
10032	SAN JON MUNICIPAL SCHOOLS	556,565	441,454	348,146
32107	SAN JUAN COMMUNICATIONS	791,352	627,682	495,012
3260	SAN JUAN COUNTY	11,486,519	9,110,838	7,185,126
4390	SAN JUAN WATER COMMISSION	95,726	75,927	59,879
3270	SAN MIGUEL COUNTY	1,906,919	1,512,524	1,192,829
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	606,930	481,403	379,651
3280	SANDOVAL COUNTY	8,460,734	6,710,856	5,292,416
4260	SANTA FE CIVIC HOUSING AUTHORITY	649,873	515,464	406,513
1003	SANTA FE COMMUNITY COLLEGE	9,373,116	7,434,536	5,863,135
3290	SANTA FE COUNTY	17,572,877	13,938,395	10,992,306
1002	SANTA FE PUBLIC SCHOOLS	36,240,891	28,745,426	22,669,649
4270	SANTA FE SOLID WASTE MANAGEMENT AGENCY	718,569	569,952	449,484
24072	SANTA ROSA CONSOLIDATED SCHOOLS	2,661,177	2,110,783	1,664,638
14366	SCHOOL OF DREAMS ACADEMY	1,771,119	1,404,810	1,107,882
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	471,467	373,957	294,915
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	670,847	532,100	419,633
3300	SIERRA COUNTY	1,256,409	996,554	785,918
8026	SILVER CITY CONSOLIDATED SCHOOLS	7,200,801	5,711,507	4,504,294
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	282,753	224,273	176,870
25076	SOCORRO CONSOLIDATED SCHOOLS	4,585,116	3,636,806	2,868,113
2440	SOLARE COLLEGIATE CHARTER	730,022	579,036	456,648
2309	SOUTH VALLEY ACADEMY	1,856,067	1,472,189	1,161,019
2396	SOUTH VALLEY PREPARATORY SCHOOL	565,094	448,219	353,481
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	346,145	274,554	216,523
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	540,595	428,787	338,157
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	88,359	70,084	55,271
2346	SOUTHWEST PRIMARY LEARNING CENTER	448,525	355,759	280,564
21150	SOUTHWEST REGIONAL EDUCATION #10	1,100,440	872,844	688,355
32098	SOUTHWEST SECONDARY LEARNING CENTER	531,111	421,265	332,224
4520	SPRINGER HOUSING AUTHORITY	59,643	47,308	37,309
9030	SPRINGER MUNICIPAL SCHOOLS	565,506	448,546	353,739
20265	TAOS ACADEMY CHARTER SCHOOL	831,895	659,840	520,373
20307	TAOS CHARTER SCHOOL	679,094	538,642	424,792
3320	TAOS COUNTY	3,750,409	2,974,736	2,345,981
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	531,223	421,354	332,294
20435	TAOS INTERNATIONAL SCHOOL	692,047	548,915	432,894
20062	TAOS MUNICIPAL SCHOOLS	6,275,542	4,977,613	3,925,520
6020	TATUM MUNICIPAL SCHOOLS	1,258,508	998,219	787,231
2394	TECH LEADERSHIP HIGH SCHOOL	712,271	564,957	445,545
5015	TEXICO MUNICIPAL SCHOOLS	1,689,845	1,340,346	1,057,043
29408	THE ASK ACADEMY	1,196,447	948,994	748,410
2413	THE GREAT ACADEMY	311,488	247,065	194,844
1398	THE MASTERS PROGRAM	599,920	475,842	375,266
2366	THE NEW AMERICA SCHOOL	496,566	393,864	310,615
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	408,881	324,315	255,766
1425	THRIVE COMMUNITY SCHOOL	360,484	285,928	225,493
2370	TIERRA ADENTRO OF NEW MEXICO	697,595	553,316	436,364
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	935,718	742,190	585,317
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	87,759	69,609	54,896
3330	TORRANCE COUNTY	1,832,074	1,453,159	1,146,012
2080	TOWN OF BERNALILLO	2,001,989	1,587,930	1,252,298
4290	TOWN OF EDGEWOOD	893,638	708,813	558,995
2270	TOWN OF ELIDA	36,101	28,634	22,582
2300	TOWN OF ESTANCIA	251,469	199,460	157,301
2720	TOWN OF SILVER CITY	2,908,673	2,307,091	1,819,453
2750	TOWN OF SPRINGER	218,124	173,011	136,442
2770	TOWN OF TAOS	2,437,974	1,933,744	1,525,018
32106	TOWN OF TATUM	226,146	179,374	141,460
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	277,730	220,289	173,727
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	3,948,064	3,131,512	2,469,620
10033	TUCUMCARI PUBLIC SCHOOLS	2,866,499	2,273,640	1,793,072
15049	TULAROSA MUNICIPAL SCHOOLS	3,210,769	2,546,707	2,008,422
1315	TURQUOISE TRAIL CHARTER SCHOOL	1,930,218	1,531,004	1,207,403
3340	UNION COUNTY	618,851	490,858	387,108

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer - Discount Rate
June 30, 2023

Employer Code	Employer	1-Percent Decrease (5.22%) (21)	Current Discount Rate (6.22%) (22)	1-Percent Increase (7.22%) (23)
3350	VALENCIA COUNTY	\$ 4,309,560	\$ 3,418,242	\$ 2,695,746
24073	VAUGHN MUNICIPAL SCHOOLS	525,844	417,087	328,929
2100	VILLAGE OF BOSQUE FARMS	557,109	441,886	348,486
2130	VILLAGE OF CHAMA	141,873	112,531	88,745
32099	VILLAGE OF FT SUMNER	222,341	176,356	139,080
32100	VILLAGE OF HATCH	434,092	344,312	271,536
32101	VILLAGE OF JEMEZ SPRINGS	170,908	135,560	106,907
32102	VILLAGE OF LOGAN	233,906	185,529	146,315
2880	VILLAGE OF MELROSE	76,494	60,673	47,849
2490	VILLAGE OF MILAN	620,932	492,509	388,410
2530	VILLAGE OF PECOS	110,927	87,985	69,388
2560	VILLAGE OF QUESTA	254,918	202,195	159,458
2610	VILLAGE OF RESERVE	69,484	55,113	43,464
2800	VILLAGE OF TIJERAS	218,667	173,442	136,782
20317	VISTA GRANDE CHARTER HIGH SCHOOL	411,262	326,203	257,255
2442	VOZ COLLEGIATE PREP	194,619	154,367	121,739
30090	WAGON MOUND PUBLIC SCHOOLS	634,896	503,585	397,145
29330	WALATOWA CHARTER HIGH SCHOOL	289,595	229,700	181,149
12038	WEST LAS VEGAS PUBLIC SCHOOLS	5,355,193	4,247,614	3,349,817
8099	WESTERN NEW MEXICO UNIVERSITY	9,079,829	7,201,908	5,679,676
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	180,205	142,934	112,723
13142	ZUNI PUBLIC SCHOOLS	5,568,725	4,416,982	3,483,387
		<u>\$ 2,146,981,727</u>	<u>\$ 1,702,935,655</u>	<u>\$ 1,342,994,641</u>

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer - Trend Rate
June 30, 2023

Employer Code	Employer	1-Percent Decrease (24)	Current Trend Rates (25)	1-Percent Increase (26)
1341	STATE OF NEW MEXICO	\$ 335,534,581	\$ 405,284,734	\$ 485,390,819
2308	21ST CENTURY PUBLIC ACADEMY	638,078	770,720	923,056
2340	ABQ CHARTER ACADEMY	604,476	730,133	874,446
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	721,223	871,149	1,043,335
2390	ACE LEADERSHIP	567,156	685,055	820,459
2441	ACES TECHNICAL CHARTER SCHOOL	314,571	379,963	455,064
15046	ALAMOGORDO PUBLIC SCHOOLS	10,072,623	12,166,497	14,571,252
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	10,105,463	12,206,163	14,618,758
2343	ALBUQUERQUE BILINGUAL ACADEMY	778,728	940,609	1,126,524
2435	ALBUQUERQUE COLLEGIATE	328,972	397,358	475,897
4560	ALBUQUERQUE HOUSING AUTHORITY	808,540	976,617	1,169,649
2341	ALBUQUERQUE INSTITUTE FOR MATHEMATICS AND SCIENCE	500,456	604,489	723,969
4580	ALBUQUERQUE METROPOLITAN ARROYO FLOOD CONTROL AUTHORITY	482,374	582,649	697,812
2003	ALBUQUERQUE PUBLIC SCHOOLS	158,030,209	190,881,161	228,609,553
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	1,439,393	1,738,610	2,082,253
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	617,597	745,981	893,427
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	261,669	316,064	378,535
8347	ALDO LEOPOLD CHARTER SCHOOL	432,217	522,065	625,253
2356	ALICE KING COMMUNITY SCHOOL	842,192	1,017,264	1,218,331
7335	ALMA D' ARTE CHARTER HIGH	291,726	352,370	422,017
575	ALTURA PREP	313,451	378,610	453,444
2303	AMY BIEHL CHARTER SCHOOL	604,673	730,370	874,731
20316	ANANSI CHARTER SCHOOL	384,644	464,603	556,433
23121	ANIMAS PUBLIC SCHOOLS	436,278	526,971	631,129
3004	ARTESIA PUBLIC SCHOOLS	6,953,192	8,398,606	10,058,622
16050	AZTEC MUNICIPAL SCHOOLS	4,680,335	5,653,272	6,770,662
14043	BELEN CONSOLIDATED SCHOOLS	6,991,201	8,444,516	10,113,607
3010	BERNALILLO COUNTY	38,778,357	46,839,511	56,097,520
29086	BERNALILLO PUBLIC SCHOOLS	7,722,517	9,327,856	11,171,542
16051	BLOOMFIELD MUNICIPAL SCHOOLS	5,422,531	6,549,754	7,844,338
26077	CAPITAN MUNICIPAL SCHOOLS	1,038,785	1,254,725	1,502,726
3005	CARLSBAD MUNICIPAL SCHOOLS	12,926,669	15,613,834	18,699,969
26078	CARRIZO MUNICIPAL SCHOOLS	450,938	544,678	652,336
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	14,288,062	17,258,231	20,669,386
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	20,756,357	25,071,140	30,026,546
2150	CENTRAL REGION EDUCATION COOPERATIVE	1,446,630	1,747,352	2,092,723
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	355,029	428,832	513,592
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	1,031,203	1,245,567	1,491,758
3030	CHAVES COUNTY	2,520,814	3,044,836	3,646,659
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	930,026	1,123,357	1,345,393
3040	CIBOLA COUNTY	1,044,853	1,262,054	1,511,504
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	852,679	1,029,931	1,233,501
9027	CIMARRON MUNICIPAL SCHOOLS	1,062,922	1,283,880	1,537,643
2010	CITY OF ALAMOGORDO	3,928,439	4,745,074	5,682,955
2020	CITY OF ALBUQUERQUE	92,875,719	112,182,507	134,355,810
2040	CITY OF AZTEC	1,330,203	1,606,723	1,924,298
2060	CITY OF BELEN	1,401,642	1,693,012	2,027,643
2090	CITY OF BLOOMFIELD	1,082,099	1,307,043	1,565,385
2110	CITY OF CARLSBAD	7,657,577	9,249,416	11,077,598
2180	CITY OF CLOVIS	3,822,339	4,616,917	5,529,469
2210	CITY OF DEMING	1,580,646	1,909,227	2,286,594
2290	CITY OF ESPANOLA	1,824,332	2,203,570	2,639,114
2310	CITY OF FARMINGTON	12,270,472	14,821,230	17,750,702
2330	CITY OF GALLUP	3,903,403	4,714,833	5,646,738
2380	CITY OF JAL	738,122	891,562	1,067,782
2400	CITY OF LAS CRUCES	21,318,355	25,749,965	30,839,544
2410	CITY OF LAS VEGAS	2,436,279	2,942,727	3,524,368
2500	CITY OF MORIARTY	479,777	579,512	694,055
2550	CITY OF PORTALES	1,603,651	1,937,014	2,319,873
2570	CITY OF RATON	952,772	1,150,832	1,378,299
2620	CITY OF RIO RANCHO	9,178,428	11,086,418	13,277,691
2630	CITY OF ROSWELL	8,023,696	9,691,643	11,607,234
2690	CITY OF SANTA FE	19,697,140	23,791,735	28,494,263
2710	CITY OF SANTA ROSA	227,832	275,194	329,587
2730	CITY OF SOCORRO	1,429,275	1,726,390	2,067,617
2950	CITY OF SUNLAND PARK	1,010,660	1,220,753	1,462,040
2760	CITY OF T OR C	1,019,546	1,231,487	1,474,895
2780	CITY OF TEXICO	80,055	96,697	115,809
2810	CITY OF TUCUMCARI	775,381	936,565	1,121,680
18056	CLAYTON MUNICIPAL SCHOOLS	996,874	1,204,102	1,442,097
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	979,654	1,183,302	1,417,187

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer - Trend Rate
June 30, 2023

Employer Code	Employer	1-Percent Decrease (24)	Current Trend Rates (25)	1-Percent Increase (26)
5012	CLOVIS MUNICIPAL SCHOOLS	\$ 14,283,323	\$ 17,252,507	\$ 20,662,531
8024	COBRE CONSOLIDATED SCHOOLS	2,961,967	3,577,694	4,284,839
3050	COLFAX COUNTY	1,055,143	1,274,483	1,526,390
2421	CORAL COMMUNITY CHARTER SCHOOL	399,968	483,113	578,602
26079	CORONA PUBLIC SCHOOLS	323,212	390,400	467,564
2363	CORRALES INTERNATIONAL SCHOOL	421,644	509,294	609,958
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	1,319,618	1,593,937	1,908,985
25319	COTTONWOOD VALLEY CHARTER SCHOOL	279,061	337,071	403,695
29087	CUBA INDEPENDENT SCHOOLS	2,521,787	3,046,010	3,648,066
3060	CURRY COUNTY	1,588,893	1,919,189	2,298,523
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	300,379	362,821	434,534
19059	DEMING PUBLIC SCHOOLS	10,417,313	12,582,840	15,069,887
18057	DES MOINES MUNICIPAL SCHOOLS	395,303	477,478	571,853
4008	DEXTER CONSOLIDATED SCHOOLS	1,790,053	2,162,165	2,589,525
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	592,659	715,860	857,352
11117	DORA CONSOLIDATED SCHOOLS	557,334	673,191	806,250
16359	DREAM DINE' CHARTER SCHOOL	153,858	185,841	222,573
17115	DULCE INDEPENDENT SCHOOLS	1,987,840	2,401,067	2,875,647
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	149,106	180,102	215,700
2304	EAST MOUNTAIN HIGH SCHOOL	609,965	736,763	882,387
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	7,767,997	9,382,790	11,237,335
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	2,938,741	3,549,639	4,251,239
3100	EDDY COUNTY	5,626,202	6,795,763	8,138,972
2323	EL CAMINO REAL ACADEMY	654,288	790,300	946,506
11034	ELIDA MUNICIPAL SCHOOLS	459,493	555,011	664,711
17054	ESPANOLA PUBLIC SCHOOLS	6,211,919	7,503,238	8,986,282
22065	ESTANCIA MUNICIPAL SCHOOLS	1,425,127	1,721,379	2,061,616
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	801,019	967,533	1,158,770
6016	EUNICE PUBLIC SCHOOLS	1,508,223	1,821,748	2,181,824
2432	EXPLORE ACADEMY	2,376,644	2,870,695	3,438,099
7440	EXPLORE LAS CRUCES	335,693	405,476	485,619
16052	FARMINGTON MUNICIPAL SCHOOLS	19,454,845	23,499,073	28,143,754
11118	FLOYD MUNICIPAL SCHOOLS	512,456	618,985	741,329
27083	FT SUMNER MUNICIPAL SCHOOLS	758,198	915,810	1,096,823
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	25,137,050	30,362,482	36,363,743
4140	GALLUP HOUSING AUTHORITY	179,238	216,497	259,289
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	22,971,955	27,747,311	33,231,673
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	360,851	435,864	522,015
2362	GORDON BERNELL CHARTER SCHOOL	359,104	433,753	519,486
5013	GRADY MUNICIPAL SCHOOLS	423,958	512,089	613,305
3110	GRANT COUNTY	1,725,076	2,083,680	2,495,528
14044	GRANTS-CIBOLA COUNTY SCHOOLS	6,799,532	8,213,002	9,836,334
4009	HAGERMAN MUNICIPAL SCHOOLS	796,157	961,661	1,151,737
7022	HATCH VALLEY MUNICIPAL SCHOOLS	2,730,812	3,298,486	3,950,445
2430	HEALTH LEADERSHIP HIGH SCHOOL	359,707	434,482	520,359
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	164,111	198,226	237,406
6017	HOBBS MUNICIPAL SCHOOLS	18,493,654	22,338,071	26,753,276
26080	HONDO VALLEY PUBLIC SCHOOLS	527,202	636,796	762,661
2327	HORIZON ACADEMY WEST	642,251	775,760	929,092
10119	HOUSE MUNICIPAL SCHOOLS	338,117	408,404	489,127
573	HOZHO ACADEMY	1,096,660	1,324,631	1,586,449
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	668,382	807,323	966,894
7420	J. PAUL TAYLOR ACADEMY	372,581	450,033	538,984
6018	JAL PUBLIC SCHOOLS	1,206,243	1,456,994	1,744,975
3321	JEFFERSON MONTESSORI ACADEMY	478,768	578,293	692,595
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	674,056	814,177	975,103
29088	JEMEZ VALLEY PUBLIC SCHOOLS	831,655	1,004,538	1,203,089
7337	LA ACADEMIA DE DOLORES HUERTA	232,682	281,051	336,602
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	548,361	662,353	793,269
17425	LA TIERRA MONTESSORI SCHOOL	167,003	201,719	241,590
4010	LAKE ARTHUR SCHOOLS	395,315	477,493	571,871
7023	LAS CRUCES SCHOOL DISTRICT #2	48,090,087	58,086,942	69,568,049
7338	LAS MONTANAS CHARTER HIGH SCHOOL	332,492	401,610	480,990
12037	LAS VEGAS CITY SCHOOLS	2,732,879	3,300,984	3,953,436
3150	LEA COUNTY	5,535,979	6,686,786	8,008,455
3160	LINCOLN COUNTY	1,282,175	1,548,711	1,854,819
10120	LOGAN MUNICIPAL SCHOOLS	657,710	794,434	951,456
23070	LORDSBURG MUNICIPAL SCHOOLS	993,009	1,199,433	1,436,506
3170	LOS ALAMOS COUNTY	12,853,026	15,524,883	18,593,436
32093	LOS ALAMOS PUBLIC SCHOOLS	8,547,981	10,324,916	12,365,675

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer - Trend Rate
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Employer Code	Employer	1-Percent Decrease (24)	Current Trend Rates (25)	1-Percent Increase (26)
14045	LOS LUNAS CONSOLIDATED SCHOOLS	\$ 16,150,169	\$ 19,507,429	\$ 23,363,147
2322	LOS PUENTES CHARTER SCHOOL	391,844	473,300	566,850
3006	LOVING MUNICIPAL SCHOOLS	1,293,450	1,562,329	1,871,129
6019	LOVINGTON MUNICIPAL SCHOOLS	6,966,215	8,414,335	10,077,461
12128	LUNA COMMUNITY COLLEGE	1,337,921	1,616,045	1,935,462
3180	LUNA COUNTY	2,524,679	3,049,504	3,652,250
25075	MAGDALENA MUNICIPAL SCHOOLS	1,055,894	1,275,390	1,527,476
2311	MARK ARMIJO ACADEMY	432,611	522,541	625,823
9028	MAXWELL MUNICIPAL SCHOOLS	393,321	475,084	568,986
17424	MCCURDY CHARTER SCHOOL	785,474	948,756	1,136,281
3200	MCKINLEY COUNTY	2,670,832	3,226,038	3,863,677
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	319,851	386,341	462,703
5014	MELROSE MUNICIPAL SCHOOLS	563,599	680,758	815,313
17127	MESA VISTA SCHOOLS	644,946	779,016	932,992
10141	MESALANDS COMMUNITY COLLEGE	1,365,886	1,649,823	1,975,917
4570	MID-REGION COUNCIL OF GOVERNMENTS	2,069,273	2,499,429	2,993,451
13369	MIDDLE COLLEGE HIGH SCHOOL	202,107	244,121	292,372
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	4,296,872	5,190,096	6,215,938
1306	MONTE DEL SOL CHARTER SCHOOL	637,290	769,769	921,916
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	687,953	830,962	995,205
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	471,038	568,956	681,413
30089	MORA INDEPENDENT SCHOOLS	1,323,815	1,599,007	1,915,056
9324	MORENO VALLEY CHARTER HIGH SCHOOL	183,201	221,285	265,022
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	4,907,047	5,927,112	7,098,629
16356	MOSAIC ACADEMY CHARTER SCHOOL	298,447	360,487	431,739
31091	MOSQUERO MUNICIPAL SCHOOLS	296,834	358,540	429,406
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	522,180	630,730	755,396
22067	MOUNTAINAIR PUBLIC SCHOOLS	748,006	903,500	1,082,080
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	297,794	359,699	430,795
2354	NATIVE AMERICAN COMMUNITY ACADEMY	1,036,901	1,252,450	1,500,002
2148	NEW MEXICO ACTIVITIES ASSOCIATION	309,352	373,660	447,515
1418	NEW MEXICO CONNECTIONS ACADEMY	1,415,526	1,709,783	2,047,728
12102	NEW MEXICO HIGHLANDS UNIVERSITY	7,822,537	9,448,667	11,316,233
2414	NEW MEXICO INTERNATIONAL SCHOOL	742,677	897,062	1,074,370
6124	NEW MEXICO JUNIOR COLLEGE	3,651,471	4,410,530	5,282,288
4097	NEW MEXICO MILITARY INSTITUTE	4,166,155	5,032,205	6,026,840
1416	NEW MEXICO SCHOOL FOR THE ARTS	581,705	702,628	841,505
1094	NEW MEXICO SCHOOL FOR THE DEAF	2,716,669	3,281,404	3,929,986
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	2,894,147	3,495,775	4,186,729
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	434,641	524,994	628,761
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	784,440	947,507	1,134,786
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	350,352	423,182	506,826
2328	NORTH VALLEY ACADEMY	752,117	908,466	1,088,027
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	230,183	278,033	332,987
32110	NORTHERN NEW MEXICO COLLEGE	2,840,814	3,431,355	4,109,576
4215	NORTHERN REGIONAL HOUSING AUTHORITY	438,679	529,870	634,601
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	479,334	578,977	693,414
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	121,474	146,725	175,726
32118	PECOS CONNECTIONS ACADEMY	1,800,687	2,175,010	2,604,909
12039	PECOS INDEPENDENT SCHOOLS	1,237,704	1,494,995	1,790,487
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	238,725	288,351	345,345
20060	PENASCO INDEPENDENT SCHOOLS	925,164	1,117,485	1,338,360
1001	POJOAQUE VALLEY SCHOOLS	3,022,205	3,650,455	4,371,981
11035	PORTALES MUNICIPAL SCHOOLS	5,911,872	7,140,818	8,552,228
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	698,944	844,239	1,011,106
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	533,135	643,962	771,243
20125	QUESTA INDEPENDENT SCHOOLS	890,971	1,076,184	1,288,895
7445	RAICES DEL SABER XINACHTLI COMMUNITY SCHOOL	296,293	357,885	428,623
9029	RATON PUBLIC SCHOOLS	1,745,976	2,108,925	2,525,762
2580	RATON PUBLIC SERVICE	200,495	242,173	290,040
20312	RED RIVER VALLEY CHARTER SCHOOL	176,948	213,732	255,977
26150	REGION IX EDUCATION COOPERATIVE	1,281,806	1,548,265	1,854,285
5016	REGIONAL EDUCATION COOPERATIVE #6	148,774	179,701	215,219
6150	REGIONAL EDUCATION COOPERATIVE VII	191,386	231,171	276,863
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	232,817	281,215	336,798
28085	RESERVE SCHOOL DISTRICT	459,283	554,758	664,408
3240	RIO ARRIBA COUNTY	2,280,477	2,754,537	3,298,982
12326	RIO GALLINAS CHARTER SCHOOL	207,018	250,053	299,477
2445	RIO GRANDE ACADEMY OF FINE ARTS	133,191	160,879	192,677
29123	RIO RANCHO PUBLIC SCHOOLS	33,161,300	40,054,794	47,971,778

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer - Trend Rate
June 30, 2023

Employer Code	Employer	1-Percent Decrease (24)	Current Trend Rates (25)	1-Percent Increase (26)
2318	ROBERT F. KENNEDY CHARTER SCHOOL	\$ 858,833	\$ 1,037,365	\$ 1,242,404
3250	ROOSEVELT COUNTY	958,594	1,157,864	1,386,721
2313	ROOTS AND WINGS COMMUNITY SCHOOL	123,985	149,758	179,358
4011	ROSWELL INDEPENDENT SCHOOLS	18,880,981	22,805,915	27,313,591
31092	ROY SCHOOLS	277,990	335,778	402,145
26081	RUIDOSO MUNICIPAL SCHOOLS	3,412,991	4,122,476	4,937,299
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	199,535	241,014	288,651
10032	SAN JON MUNICIPAL SCHOOLS	365,479	441,454	528,710
32107	SAN JUAN COMMUNICATIONS	519,657	627,682	751,746
3260	SAN JUAN COUNTY	7,542,848	9,110,838	10,911,630
4390	SAN JUAN WATER COMMISSION	62,860	75,927	90,935
3270	SAN MIGUEL COUNTY	1,252,216	1,512,524	1,811,480
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	398,553	481,403	576,554
3280	SANDOVAL COUNTY	5,555,907	6,710,856	8,037,283
4260	SANTA FE CIVIC HOUSING AUTHORITY	426,752	515,464	617,347
1003	SANTA FE COMMUNITY COLLEGE	6,155,041	7,434,536	8,904,001
3290	SANTA FE COUNTY	11,539,575	13,938,395	16,693,372
1002	SANTA FE PUBLIC SCHOOLS	23,798,293	28,745,426	34,427,070
4270	SANTA FE SOLID WASTE MANAGEMENT AGENCY	471,863	569,952	682,606
24072	SANTA ROSA CONSOLIDATED SCHOOLS	1,747,514	2,110,783	2,527,988
14366	SCHOOL OF DREAMS ACADEMY	1,163,040	1,404,810	1,682,476
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	309,598	373,957	447,871
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	440,525	532,100	637,272
3300	SIERRA COUNTY	825,046	996,554	1,193,527
8026	SILVER CITY CONSOLIDATED SCHOOLS	4,728,547	5,711,507	6,840,408
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	185,675	224,273	268,601
25076	SOCORRO CONSOLIDATED SCHOOLS	3,010,906	3,636,806	4,355,635
2440	SOLARE COLLEGIATE CHARTER	479,383	579,036	693,485
2309	SOUTH VALLEY ACADEMY	1,218,823	1,472,189	1,763,172
2396	SOUTH VALLEY PREPARATORY SCHOOL	371,080	448,219	536,811
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	227,303	274,554	328,821
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	354,992	428,787	513,539
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	58,023	70,084	83,937
2346	SOUTHWEST PRIMARY LEARNING CENTER	294,533	355,759	426,077
21150	SOUTHWEST REGIONAL EDUCATION #10	722,626	872,844	1,045,365
32098	SOUTHWEST SECONDARY LEARNING CENTER	348,764	421,265	504,529
4520	SPRINGER HOUSING AUTHORITY	39,166	47,308	56,658
9030	SPRINGER MUNICIPAL SCHOOLS	371,351	448,546	537,203
20265	TAOS ACADEMY CHARTER SCHOOL	546,280	659,840	790,260
20307	TAOS CHARTER SCHOOL	445,941	538,642	645,106
3320	TAOS COUNTY	2,462,779	2,974,736	3,562,704
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	348,838	421,354	504,636
20435	TAOS INTERNATIONAL SCHOOL	454,446	548,915	657,410
20062	TAOS MUNICIPAL SCHOOLS	4,120,958	4,977,613	5,961,457
6020	TATUM MUNICIPAL SCHOOLS	826,424	998,219	1,195,521
2394	TECH LEADERSHIP HIGH SCHOOL	467,727	564,957	676,623
5015	TEXICO MUNICIPAL SCHOOLS	1,109,670	1,340,346	1,605,270
29408	THE ASK ACADEMY	785,671	948,994	1,136,566
2413	THE GREAT ACADEMY	204,544	247,065	295,898
1398	THE MASTERS PROGRAM	393,949	475,842	569,895
2366	THE NEW AMERICA SCHOOL	326,080	393,864	471,713
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	268,500	324,315	388,417
1425	THRIVE COMMUNITY SCHOOL	236,719	285,928	342,442
2370	TIERRA ADENTRO OF NEW MEXICO	458,089	553,316	662,681
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	614,458	742,190	888,887
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	57,629	69,609	83,367
3330	TORRANCE COUNTY	1,203,068	1,453,159	1,740,381
2080	TOWN OF BERNALILLO	1,314,645	1,587,930	1,901,791
4290	TOWN OF EDGEWOOD	586,825	708,813	848,912
2270	TOWN OF ELIDA	23,706	28,634	34,294
2300	TOWN OF ESTANCIA	165,132	199,460	238,883
2720	TOWN OF SILVER CITY	1,910,037	2,307,091	2,763,096
2750	TOWN OF SPRINGER	143,235	173,011	207,207
2770	TOWN OF TAOS	1,600,943	1,933,744	2,315,955
32106	TOWN OF TATUM	148,503	179,374	214,828
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	182,377	220,289	263,830
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	2,592,574	3,131,512	3,750,467
10033	TUCUMCARI PUBLIC SCHOOLS	1,882,343	2,273,640	2,723,033
15049	TULAROSA MUNICIPAL SCHOOLS	2,108,415	2,546,707	3,050,073
1315	TURQUOISE TRAIL CHARTER SCHOOL	1,267,515	1,531,004	1,833,612
3340	UNION COUNTY	406,381	490,858	587,878

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer - Trend Rate
June 30, 2023

Employer Code	Employer	1-Percent Decrease (24)	Current Trend Rates (25)	1-Percent Increase (26)
3350	VALENCIA COUNTY	\$ 2,829,957	\$ 3,418,242	\$ 4,093,871
24073	VAUGHN MUNICIPAL SCHOOLS	345,306	417,087	499,526
2100	VILLAGE OF BOSQUE FARMS	365,836	441,886	529,226
2130	VILLAGE OF CHAMA	93,164	112,531	134,773
32099	VILLAGE OF FT SUMNER	146,005	176,356	211,213
32100	VILLAGE OF HATCH	285,055	344,312	412,366
32101	VILLAGE OF JEMEZ SPRINGS	112,230	135,560	162,354
32102	VILLAGE OF LOGAN	153,599	185,529	222,199
2880	VILLAGE OF MELROSE	50,231	60,673	72,666
2490	VILLAGE OF MILAN	407,747	492,509	589,855
2530	VILLAGE OF PECOS	72,842	87,985	105,375
2560	VILLAGE OF QUESTA	167,397	202,195	242,160
2610	VILLAGE OF RESERVE	45,628	55,113	66,006
2800	VILLAGE OF TIJERAS	143,592	173,442	207,723
20317	VISTA GRANDE CHARTER HIGH SCHOOL	270,063	326,203	390,678
2442	VOZ COLLEGIATE PREP	127,800	154,367	184,878
30090	WAGON MOUND PUBLIC SCHOOLS	416,917	503,585	603,120
29330	WALATOWA CHARTER HIGH SCHOOL	190,168	229,700	275,101
12038	WEST LAS VEGAS PUBLIC SCHOOLS	3,516,593	4,247,614	5,087,171
8099	WESTERN NEW MEXICO UNIVERSITY	5,962,448	7,201,908	8,625,392
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	118,335	142,934	171,186
13142	ZUNI PUBLIC SCHOOLS	3,656,813	4,416,982	5,290,016
		<u>\$ 1,409,857,717</u>	<u>\$ 1,702,935,655</u>	<u>\$ 2,039,527,413</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, 2023, and the related notes. We have also audited the totals for all employers of the columns titled net OPEB liability as of June 30, 2023, and deferred outflows of resources, deferred inflows of resources, and OPEB expense (income) as of and for the year ended June 30, 2023, included in the accompanying schedule of OPEB amounts by employer (specified column totals) and have issued our report thereon dated June 11, 2024.

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 11, 2024

New Mexico Retiree Health Care Authority
Exit Conference
June 30, 2023

An exit conference was held on June 4, 2024 in a closed session, with the following in attendance:

New Mexico Retiree Health Care Authority:

Donna Sandoval, Board Member
Tomas Salazar, Board Member
Raquel Alirez, Board Member
Neil Kueffer, Executive Director
Keith Witt, Deputy Director
Sheri Ayanniyi, Chief Financial Officer
Mark Hayden, General Counsel
Jess Biggs, Communication Director
Raymond Long, Chief Information Officer
Alexander George, IT Network Administrator

Moss Adams LLP:

Aaron Hamilton CPA, Senior Manager

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