



Report of Independent Auditors and
Schedules of Employer Allocations
and OPEB Amounts by Employer

**New Mexico Retiree Health
Care Authority**

June 30, 2024

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Report of Independent Auditors

Board of Directors
New Mexico Retiree Health Care Authority

Mr. Joseph M. Maestas, PE, CFE
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, 2024, and the related notes. We have also audited the totals for all employers of the columns titled net OPEB liability as of June 30, 2024, 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, 2024, 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, 2024, 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, 2024, and our report thereon dated November 20, 2024, 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 May 13, 2025, 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
May 13, 2025

New Mexico Retiree Health Care Authority
Schedule of Employer Allocations
For the Year Ended June 30, 2024

Employer Code	Employer	2024 Employer Contributions (1)	Employer Allocation Percentage (2)
1341	STATE OF NEW MEXICO	\$ 30,679,831	24.08893%
2308	21ST CENTURY PUBLIC ACADEMY	58,318	0.04579%
2340	ABQ CHARTER ACADEMY	56,517	0.04438%
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	65,256	0.05124%
2390	ACE LEADERSHIP	51,993	0.04082%
2441	ACES TECHNICAL CHARTER SCHOOL	23,967	0.01882%
15046	ALAMOGORDO PUBLIC SCHOOLS	961,525	0.75496%
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	787,897	0.61863%
2343	ALBUQUERQUE BILINGUAL ACADEMY	75,969	0.05965%
2435	ALBUQUERQUE COLLEGIATE	30,149	0.02367%
4560	ALBUQUERQUE HOUSING AUTHORITY	76,653	0.06019%
2341	ALBUQUERQUE INSTITUTE FOR MATHEMATICS AND SCIENCE	43,421	0.03409%
4580	ALBUQUERQUE METROPOLITAN ARROYO FLOOD CONTROL AUTHORITY	44,516	0.03495%
2003	ALBUQUERQUE PUBLIC SCHOOLS	14,087,128	11.06081%
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	136,033	0.10681%
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	67,533	0.05302%
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	22,735	0.01785%
8347	ALDO LEOPOLD CHARTER SCHOOL	42,942	0.03372%
2356	ALICE KING COMMUNITY SCHOOL	77,333	0.06072%
7335	ALMA D' ARTE CHARTER HIGH	21,347	0.01676%
575	ALTURA PREP	27,670	0.02173%
2303	AMY BIEHL CHARTER SCHOOL	47,813	0.03754%
20316	ANANSI CHARTER SCHOOL	33,803	0.02654%
23121	ANIMAS PUBLIC SCHOOLS	41,285	0.03242%
3004	ARTESIA PUBLIC SCHOOLS	603,295	0.47369%
16050	AZTEC MUNICIPAL SCHOOLS	395,643	0.31065%
14043	BELEN CONSOLIDATED SCHOOLS	604,735	0.47482%
3010	BERNALILLO COUNTY	3,693,592	2.90010%
29086	BERNALILLO PUBLIC SCHOOLS	685,763	0.53844%
16051	BLOOMFIELD MUNICIPAL SCHOOLS	475,580	0.37341%
26077	CAPITAN MUNICIPAL SCHOOLS	97,057	0.07621%
3005	CARLSBAD MUNICIPAL SCHOOLS	1,220,090	0.95798%
26078	CARRIZO MUNICIPAL SCHOOLS	39,156	0.03074%
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	1,186,851	0.93188%
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	2,007,551	1.57627%
2150	CENTRAL REGION EDUCATION COOPERATIVE	169,184	0.13284%
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	31,859	0.02501%
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	87,420	0.06864%
3030	CHAVES COUNTY	225,300	0.17690%
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	97,864	0.07684%
3040	CIBOLA COUNTY	104,754	0.08225%
2367	CIENT AGUAS INTERNATIONAL CHARTER SCHOOL	83,979	0.06594%
9027	CIMARRON MUNICIPAL SCHOOLS	89,169	0.07001%
2010	CITY OF ALAMOGORDO	333,647	0.26197%
2020	CITY OF ALBUQUERQUE	8,280,642	6.50172%
2040	CITY OF AZTEC	112,591	0.08840%
2060	CITY OF BELEN	162,512	0.12760%
2090	CITY OF BLOOMFIELD	96,193	0.07553%
2110	CITY OF CARLSBAD	661,744	0.51958%
2180	CITY OF CLOVIS	330,494	0.25949%
2210	CITY OF DEMING	149,140	0.11710%
2290	CITY OF ESPANOLA	160,562	0.12607%
2310	CITY OF FARMINGTON	1,162,197	0.91252%
2330	CITY OF GALLUP	367,333	0.28842%
2380	CITY OF JAL	72,537	0.05695%
2400	CITY OF LAS CRUCES	2,042,598	1.60379%
2410	CITY OF LAS VEGAS	203,269	0.15960%
2500	CITY OF MORIARTY	37,323	0.02930%
2550	CITY OF PORTALES	138,774	0.10896%
2570	CITY OF RATON	87,845	0.06897%
2620	CITY OF RIO RANCHO	916,628	0.71971%
2630	CITY OF ROSWELL	657,740	0.51644%
2690	CITY OF SANTA FE	1,714,719	1.34635%
2710	CITY OF SANTA ROSA	16,247	0.01276%

New Mexico Retiree Health Care Authority
Schedule of Employer Allocations
For the Year Ended June 30, 2024

Employer Code	Employer	2024 Employer Contributions (1)	Employer Allocation Percentage (2)
2730	CITY OF SOCORRO	\$ 140,393	0.11023%
2950	CITY OF SUNLAND PARK	102,978	0.08086%
2760	CITY OF T OR C	86,516	0.06793%
2780	CITY OF TEXICO	7,518	0.00590%
2810	CITY OF TUCUMCARI	67,041	0.05264%
18056	CLAYTON MUNICIPAL SCHOOLS	85,826	0.06739%
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	77,725	0.06103%
5012	CLOVIS MUNICIPAL SCHOOLS	1,346,099	1.05692%
8024	COBRE CONSOLIDATED SCHOOLS	253,811	0.19929%
3050	COLFAX COUNTY	94,465	0.07417%
2421	CORAL COMMUNITY CHARTER SCHOOL	31,066	0.02439%
26079	CORONA PUBLIC SCHOOLS	33,012	0.02592%
2363	CORRALES INTERNATIONAL SCHOOL	37,522	0.02946%
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	122,219	0.09596%
25319	COTTONWOOD VALLEY CHARTER SCHOOL	24,519	0.01925%
29087	CUBA INDEPENDENT SCHOOLS	245,047	0.19240%
3060	CURRY COUNTY	142,374	0.11179%
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	28,023	0.02200%
19059	DEMING PUBLIC SCHOOLS	896,118	0.70361%
18057	DES MOINES MUNICIPAL SCHOOLS	37,980	0.02982%
4008	DEXTER CONSOLIDATED SCHOOLS	149,824	0.11764%
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	49,318	0.03872%
11117	DORA CONSOLIDATED SCHOOLS	47,180	0.03704%
16359	DREAM DINE' CHARTER SCHOOL	10,251	0.00805%
17115	DULCE INDEPENDENT SCHOOLS	182,311	0.14315%
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	14,595	0.01146%
2304	EAST MOUNTAIN HIGH SCHOOL	64,587	0.05071%
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	745,644	0.58546%
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	259,029	0.20338%
3100	EDDY COUNTY	530,191	0.41629%
2323	EL CAMINO REAL ACADEMY	52,366	0.04112%
11034	ELIDA MUNICIPAL SCHOOLS	40,615	0.03189%
17054	ESPANOLA PUBLIC SCHOOLS	545,339	0.42818%
22065	ESTANCIA MUNICIPAL SCHOOLS	139,448	0.10949%
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	81,884	0.06429%
6016	EUNICE PUBLIC SCHOOLS	133,949	0.10517%
7440	EXPLORE LAS CRUCES	48,074	0.03775%
2432	EXPLORE ACADEMY	212,886	0.16715%
29125	EXPLORE ACADEMY RIO RANCHO	32,919	0.02585%
16052	FARMINGTON MUNICIPAL SCHOOLS	1,679,563	1.31874%
11118	FLOYD MUNICIPAL SCHOOLS	45,706	0.03589%
27083	FT SUMNER MUNICIPAL SCHOOLS	61,087	0.04796%
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	2,219,111	1.74238%
4140	GALLUP HOUSING AUTHORITY	15,055	0.01182%
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	2,043,639	1.60461%
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	30,031	0.02358%
2362	GORDON BERNELL CHARTER SCHOOL	33,460	0.02627%
5013	GRADY MUNICIPAL SCHOOLS	36,064	0.02832%
3110	GRANT COUNTY	159,124	0.12494%
14044	GRANTS-CIBOLA COUNTY SCHOOLS	619,311	0.48627%
4009	HAGERMAN MUNICIPAL SCHOOLS	81,672	0.06413%
7022	HATCH VALLEY MUNICIPAL SCHOOLS	231,009	0.18138%
2430	HEALTH LEADERSHIP HIGH SCHOOL	29,787	0.02339%
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	16,705	0.01312%
6017	HOBBS MUNICIPAL SCHOOLS	1,601,183	1.25720%
26080	HONDO VALLEY PUBLIC SCHOOLS	47,414	0.03723%
2327	HORIZON ACADEMY WEST	59,232	0.04651%
10119	HOUSE MUNICIPAL SCHOOLS	27,225	0.02138%
573	HOZHO ACADEMY	139,317	0.10939%
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	57,335	0.04502%
7420	J. PAUL TAYLOR ACADEMY	34,442	0.02704%
6018	JAL PUBLIC SCHOOLS	116,952	0.09183%
3321	JEFFERSON MONTESSORI ACADEMY	34,845	0.02736%
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	45,044	0.03537%

New Mexico Retiree Health Care Authority
Schedule of Employer Allocations
For the Year Ended June 30, 2024

Employer Code	Employer	2024 Employer Contributions (1)	Employer Allocation Percentage (2)
29088	JEMEZ VALLEY PUBLIC SCHOOLS	\$ 67,305	0.05285%
7337	LA ACADEMIA DE DOLORES HUERTA	13,352	0.01048%
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	45,591	0.03580%
4010	LAKE ARTHUR SCHOOLS	37,816	0.02969%
7023	LAS CRUCES PUBLIC SCHOOLS	4,206,257	3.30263%
7338	LAS MONTANAS CHARTER HIGH SCHOOL	30,822	0.02420%
12037	LAS VEGAS CITY SCHOOLS	245,347	0.19264%
3150	LEA COUNTY	551,424	0.43296%
3160	LINCOLN COUNTY	117,995	0.09265%
10120	LOGAN MUNICIPAL SCHOOLS	57,587	0.04522%
23070	LORDSBURG MUNICIPAL SCHOOLS	85,337	0.06700%
3170	LOS ALAMOS COUNTY	1,270,705	0.99772%
32093	LOS ALAMOS PUBLIC SCHOOLS	773,102	0.60702%
14045	LOS LUNAS CONSOLIDATED SCHOOLS	1,458,267	1.14499%
2322	LOS PUENTES CHARTER SCHOOL	26,101	0.02049%
3006	LOVING MUNICIPAL SCHOOLS	114,247	0.08970%
6019	LOVINGTON MUNICIPAL SCHOOLS	611,274	0.47995%
12128	LUNA COMMUNITY COLLEGE	117,849	0.09253%
3180	LUNA COUNTY	218,590	0.17163%
25075	MAGDALENA MUNICIPAL SCHOOLS	95,664	0.07511%
2311	MARK ARMIJO ACADEMY	39,408	0.03094%
9028	MAXWELL MUNICIPAL SCHOOLS	32,415	0.02545%
17424	MCCURDY CHARTER SCHOOL	69,313	0.05442%
3200	MCKINLEY COUNTY	226,692	0.17799%
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	26,966	0.02117%
5014	MELROSE MUNICIPAL SCHOOLS	48,924	0.03841%
17127	MESA VISTA SCHOOLS	55,317	0.04343%
10141	MESALANDS COMMUNITY COLLEGE	71,155	0.05587%
13369	MIDDLE COLLEGE HIGH SCHOOL	18,059	0.01418%
4570	MID-REGION COUNCIL OF GOVERNMENTS	193,245	0.15173%
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	321,573	0.25249%
1306	MONTE DEL SOL CHARTER SCHOOL	54,451	0.04275%
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	59,832	0.04698%
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	41,767	0.03279%
30089	MORA INDEPENDENT SCHOOLS	104,735	0.08223%
9324	MORENO VALLEY CHARTER HIGH SCHOOL	12,624	0.00991%
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	445,899	0.35011%
16356	MOSAIC ACADEMY CHARTER SCHOOL	27,616	0.02168%
31091	MOSQUERO MUNICIPAL SCHOOLS	26,024	0.02043%
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	42,110	0.03306%
22067	MOUNTAINAIR PUBLIC SCHOOLS	60,366	0.04740%
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	23,332	0.01832%
2354	NATIVE AMERICAN COMMUNITY ACADEMY	94,015	0.07382%
2148	NEW MEXICO ACTIVITIES ASSOCIATION	27,570	0.02165%
1418	NEW MEXICO CONNECTIONS ACADEMY	126,291	0.09916%
12102	NEW MEXICO HIGHLANDS UNIVERSITY	631,193	0.49559%
2414	NEW MEXICO INTERNATIONAL SCHOOL	63,798	0.05009%
6124	NEW MEXICO JUNIOR COLLEGE	377,527	0.29642%
4097	NEW MEXICO MILITARY INSTITUTE	363,581	0.28547%
1416	NEW MEXICO SCHOOL FOR THE ARTS	54,824	0.04305%
1094	NEW MEXICO SCHOOL FOR THE DEAF	242,502	0.19041%
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	252,339	0.19813%
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	44,909	0.03526%
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	78,603	0.06172%
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	37,496	0.02944%
4215	NORTHERN REGIONAL HOUSING AUTHORITY	35,707	0.02804%
2328	NORTH VALLEY ACADEMY	54,995	0.04318%
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	25,751	0.02022%
32110	NORTHERN NEW MEXICO COLLEGE	260,075	0.20420%
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	41,565	0.03264%
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	8,100	0.00636%
32118	PECOS CONNECTIONS ACADEMY	164,513	0.12917%
12039	PECOS INDEPENDENT SCHOOLS	102,254	0.08029%

New Mexico Retiree Health Care Authority
Schedule of Employer Allocations
For the Year Ended June 30, 2024

Employer Code	Employer	2024 Employer Contributions (1)	Employer Allocation Percentage (2)
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	\$ 18,510	0.01453%
20060	PENASCO INDEPENDENT SCHOOLS	76,041	0.05971%
1001	POJOAQUE VALLEY SCHOOLS	290,427	0.22803%
11035	PORTALES MUNICIPAL SCHOOLS	515,070	0.40442%
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	60,544	0.04754%
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	50,899	0.03996%
20125	QUESTA INDEPENDENT SCHOOLS	77,210	0.06062%
7445	RAICES DEL SABER XINACHTLI COMMUNITY SCHOOL	30,530	0.02397%
9029	RATON PUBLIC SCHOOLS	150,999	0.11856%
2580	RATON PUBLIC SERVICE	18,163	0.01426%
20312	RED RIVER VALLEY CHARTER SCHOOL	14,824	0.01164%
26150	REGION IX EDUCATION COOPERATIVE	109,871	0.08627%
5016	REGIONAL EDUCATION COOPERATIVE #6	15,971	0.01254%
6150	REGIONAL EDUCATION COOPERATIVE VII	12,608	0.00990%
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	21,222	0.01666%
28085	RESERVE SCHOOL DISTRICT	39,690	0.03116%
3240	RIO ARriba COUNTY	230,573	0.18104%
12326	RIO GALLINAS CHARTER SCHOOL	20,726	0.01627%
2445	RIO GRANDE ACADEMY OF FINE ARTS	19,287	0.01514%
29123	RIO RANCHO PUBLIC SCHOOLS	2,904,090	2.28021%
2318	ROBERT F. KENNEDY CHARTER SCHOOL	61,439	0.04824%
3250	ROOSEVELT COUNTY	80,713	0.06337%
2313	ROOTS AND WINGS COMMUNITY SCHOOL	11,637	0.00914%
4011	ROSWELL INDEPENDENT SCHOOLS	1,659,735	1.30318%
31092	ROY SCHOOLS	25,769	0.02023%
26081	RUIDOSO MUNICIPAL SCHOOLS	304,499	0.23908%
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	20,223	0.01588%
10032	SAN JON MUNICIPAL SCHOOLS	37,655	0.02957%
32107	SAN JUAN COMMUNICATIONS	47,660	0.03742%
3260	SAN JUAN COUNTY	667,632	0.52421%
4390	SAN JUAN WATER COMMISSION	7,245	0.00569%
3270	SAN MIGUEL COUNTY	101,533	0.07972%
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	36,283	0.02849%
3280	SANDOVAL COUNTY	511,346	0.40149%
4260	SANTA FE CIVIC HOUSING AUTHORITY	39,689	0.03116%
1003	SANTA FE COMMUNITY COLLEGE	568,222	0.44615%
3290	SANTA FE COUNTY	1,157,478	0.90882%
1002	SANTA FE PUBLIC SCHOOLS	2,056,822	1.61496%
4270	SANTA FE SOLID WASTE MANAGEMENT AGENCY	43,128	0.03386%
24072	SANTA ROSA CONSOLIDATED SCHOOLS	154,371	0.12121%
14366	SCHOOL OF DREAMS ACADEMY	97,418	0.07649%
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	27,129	0.02130%
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	53,943	0.04235%
3300	SIERRA COUNTY	78,044	0.06128%
8026	SILVER CITY CONSOLIDATED SCHOOLS	417,745	0.32800%
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	12,609	0.00990%
25076	SOCORRO CONSOLIDATED SCHOOLS	263,089	0.20657%
2440	SOLARE COLLEGIATE CHARTER	61,282	0.04812%
2309	SOUTH VALLEY ACADEMY	116,399	0.09139%
2396	SOUTH VALLEY PREPARATORY SCHOOL	29,539	0.02319%
3010E	SOUTHEAST NEW MEXICO COLLEGE SENMC	213,021	0.16726%
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	19,882	0.01561%
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	33,831	0.02656%
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	3,503	0.00275%
2346	SOUTHWEST PRIMARY LEARNING CENTER	21,915	0.01721%
21150	SOUTHWEST REGIONAL EDUCATION #10	98,389	0.07725%
32098	SOUTHWEST SECONDARY LEARNING CENTER	22,314	0.01752%
4520	SPRINGER HOUSING AUTHORITY	3,494	0.00274%
9030	SPRINGER MUNICIPAL SCHOOLS	33,753	0.02650%

New Mexico Retiree Health Care Authority
Schedule of Employer Allocations
For the Year Ended June 30, 2024

Employer Code	Employer	2024 Employer Contributions (1)	Employer Allocation Percentage (2)
20265	TAOS ACADEMY CHARTER SCHOOL	\$ 48,612	0.03817%
20307	TAOS CHARTER SCHOOL	40,863	0.03208%
3320	TAOS COUNTY	253,119	0.19874%
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	30,023	0.02357%
20435	TAOS INTERNATIONAL SCHOOL	33,726	0.02648%
20062	TAOS MUNICIPAL SCHOOLS	334,389	0.26255%
3410	TAOS SOIL AND WATER CONSERVATION DISTRICT	4,420	0.00347%
6020	TATUM MUNICIPAL SCHOOLS	70,791	0.05558%
2394	TECH LEADERSHIP HIGH SCHOOL	44,179	0.03469%
5015	TEXICO MUNICIPAL SCHOOLS	97,457	0.07652%
29408	THE ASK ACADEMY	72,559	0.05697%
2413	THE GREAT ACADEMY	12,874	0.01011%
1398	THE MASTERS PROGRAM	43,820	0.03441%
2366	THE NEW AMERICA SCHOOL	27,096	0.02128%
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	24,525	0.01926%
1425	THRIVE COMMUNITY SCHOOL	40,929	0.03214%
2370	TIERRA ADENTRO OF NEW MEXICO	38,137	0.02994%
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	50,389	0.03956%
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	4,858	0.00381%
3330	TORRANCE COUNTY	108,747	0.08539%
2080	TOWN OF BERNALILLO	131,594	0.10332%
4290	TOWN OF EDGEWOOD	54,028	0.04242%
2270	TOWN OF ELIDA	1,858	0.00146%
2300	TOWN OF ESTANCIA	20,760	0.01630%
2720	TOWN OF SILVER CITY	164,041	0.12880%
2750	TOWN OF SPRINGER	9,990	0.00784%
2770	TOWN OF TAOS	143,858	0.11295%
32106	TOWN OF TATUM	7,764	0.00610%
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	15,154	0.01190%
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	251,804	0.19771%
10033	TUCUMCARI PUBLIC SCHOOLS	157,646	0.12378%
15049	TULAROSA MUNICIPAL SCHOOLS	192,442	0.15110%
1315	TURQUOISE TRAIL CHARTER SCHOOL	104,797	0.08228%
3340	UNION COUNTY	33,777	0.02652%
3350	VALENCIA COUNTY	267,940	0.21038%
24073	VAUGHN MUNICIPAL SCHOOLS	31,042	0.02437%
2100	VILLAGE OF BOSQUE FARMS	29,439	0.02311%
2130	VILLAGE OF CHAMA	9,501	0.00746%
32099	VILLAGE OF FT SUMNER	11,975	0.00940%
32100	VILLAGE OF HATCH	22,885	0.01797%
32101	VILLAGE OF JEMEZ SPRINGS	8,124	0.00638%
32102	VILLAGE OF LOGAN	13,236	0.01039%
2880	VILLAGE OF MELROSE	4,583	0.00360%
2490	VILLAGE OF MILAN	37,419	0.02938%
2530	VILLAGE OF PECOS	7,057	0.00554%
2560	VILLAGE OF QUESTA	19,825	0.01557%
2610	VILLAGE OF RESERVE	3,957	0.00311%
2800	VILLAGE OF TIJERAS	11,841	0.00930%
20317	VISTA GRANDE CHARTER HIGH SCHOOL	19,716	0.01548%
2442	VOZ COLLEGIATE PREP	18,324	0.01439%
30090	WAGON MOUND PUBLIC SCHOOLS	35,592	0.02795%
29330	WALATOWA CHARTER HIGH SCHOOL	17,820	0.01399%
12038	WEST LAS VEGAS PUBLIC SCHOOLS	301,499	0.23673%
8099	WESTERN NEW MEXICO UNIVERSITY	537,109	0.42172%
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	10,479	0.00823%
13142	ZUNI PUBLIC SCHOOLS	328,450	0.25789%
		<u>\$ 127,360,721</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, 2024

		Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense (Income)			
Employer Code	Employer	Net OPEB Liability June 30, 2024	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)
1341	STATE OF NEW MEXICO	\$ 429,939,178	\$ 4,607,677	\$ 3,843,240	\$ 80,452,389	\$ 9,302,646	\$ 98,205,952	\$ 44,909,020	\$ 272,640,321	\$ 8,975,708	\$ 326,525,049	\$ (87,516,973)	\$ (1,105,848)	\$ (88,622,821)
2308	21ST CENTURY PUBLIC ACADEMY	817,253	8,759	7,305	152,929	298,441	467,434	85,366	518,251	5,384	609,001	(166,357)	139,677	(26,680)
2340	ABQ CHARTER ACADEMY	792,015	8,488	7,080	148,206	128,831	292,605	82,729	502,246	20,292	605,267	(161,220)	16,702	(144,518)
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	914,481	9,801	8,175	171,122	190,832	379,930	95,522	579,906	19,895	695,323	(186,149)	84,122	(102,027)
2390	ACE LEADERSHIP	728,816	7,809	6,513	136,342	248,789	399,453	76,107	462,043	25,667	563,817	(148,315)	11,850	(136,465)
2441	ACES TECHNICAL CHARTER SCHOOL	335,867	3,600	3,002	62,849	482,613	552,064	35,083	212,986	93,674	341,743	(68,368)	139,748	71,380
15046	ALAMOGORDO PUBLIC SCHOOLS	13,474,561	144,407	120,450	2,521,428	2,517,608	5,303,893	1,407,477	8,544,717	743,295	10,699,489	(2,742,836)	589,915	(2,152,921)
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	11,041,364	118,331	98,699	2,066,119	528,924	2,812,073	1,153,321	7,001,749	3,569,195	11,724,265	(2,247,547)	(1,072,354)	(3,319,901)
2343	ALBUQUERQUE BILINGUAL ACADEMY	1,064,610	11,409	9,517	199,215	457,099	677,240	111,203	675,108	89,203	875,514	(216,708)	103,087	(113,621)
2435	ALBUQUERQUE COLLEGIATE	422,500	4,528	3,777	79,060	317,329	404,604	44,132	267,923	-	312,055	(86,003)	168,667	82,664
4560	ALBUQUERQUE HOUSING AUTHORITY	1,074,195	11,512	9,602	201,009	159,276	381,399	112,204	681,187	144,594	937,985	(218,660)	(22,384)	(241,044)
2341	ALBUQUERQUE INSTITUTE FOR MATHEMATICS AND SCIENCE	608,491	6,521	5,439	113,864	-	125,824	63,560	385,866	113,233	562,659	(123,862)	(35,179)	(159,041)
4580	ALBUQUERQUE METROPOLITAN ARROYO FLOOD CONTROL AUTHORITY	623,836	6,686	5,576	116,735	94,070	223,067	65,162	395,597	23,995	484,754	(126,986)	212,958	85,972
2003	ALBUQUERQUE PUBLIC SCHOOLS	197,413,350	2,115,687	1,764,684	36,940,983	5,708,279	46,529,633	20,620,690	125,187,101	13,650,214	159,458,005	(40,184,798)	670,571	(39,514,227)
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	1,906,331	20,430	17,041	356,722	966,623	1,360,816	199,125	1,208,875	588,126	1,467,983	(388,046)	499,146	111,100
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	946,390	10,142	8,460	177,093	599,602	795,297	98,855	600,141	-	698,996	(192,644)	142,484	(50,160)
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	318,602	3,414	2,848	59,618	41,764	107,644	33,279	202,038	158,735	394,052	(64,854)	(33,259)	(98,113)
8347	ALDO LEOPOLD CHARTER SCHOOL	601,778	6,449	5,379	112,608	216,287	340,723	62,858	381,610	101,080	545,548	(122,496)	7,918	(114,578)
2356	ALICE KING COMMUNITY SCHOOL	1,083,725	11,614	9,687	202,792	103,730	327,823	113,200	687,230	-	800,430	(220,599)	91,430	(129,169)
7335	ALMA D' ARTE CHARTER HIGH	299,151	3,206	2,674	55,979	111,858	173,717	31,248	189,703	287,102	508,053	(60,894)	(39,205)	(100,099)
575	ALTURA PREP	387,760	4,156	3,466	72,560	219,604	299,786	40,503	245,893	13,595	299,991	(78,931)	155,388	76,457
2303	AMY BIEHL CHARTER SCHOOL	670,039	7,181	5,989	125,381	27,796	166,347	69,989	424,896	245,559	740,444	(136,391)	(102,006)	(238,397)
20316	ANANSI CHARTER SCHOOL	473,706	5,077	4,234	88,642	125,865	223,818	49,481	300,395	19,875	369,751	(96,426)	43,692	(52,734)
23121	ANIMAS PUBLIC SCHOOLS	578,557	6,200	5,172	108,263	103,453	223,088	60,433	366,885	48,221	475,539	(117,769)	(15,373)	(133,142)
3004	ARTESIA PUBLIC SCHOOLS	8,454,419	90,606	75,574	1,582,034	528,888	2,277,102	883,101	5,361,260	897,249	7,141,610	(1,720,953)	(122,898)	(1,843,851)
16050	AZTEC MUNICIPAL SCHOOLS	5,544,438	59,420	49,562	1,037,503	209,382	1,355,867	579,141	3,515,933	737,185	4,832,259	(1,128,607)	(112,115)	(1,240,722)
14043	BELEN CONSOLIDATED SCHOOLS	8,474,599	90,823	75,552	1,585,810	740,404	2,492,792	885,209	5,374,056	1,128,920	7,388,185	(1,725,061)	77,025	(1,648,036)
3010	BERNALILLO COUNTY	51,761,038	554,725	462,694	9,685,787	4,629,528	15,332,734	5,406,667	32,823,587	4,489,782	42,720,036	(10,536,303)	(350,041)	(10,886,344)
29086	BERNALILLO PUBLIC SCHOOLS	9,610,104	102,992	85,905	1,798,291	3,012,655	4,999,843	1,003,818	6,094,122	669,495	7,767,435	(1,956,201)	656,110	(1,300,091)
16051	BLOOMFIELD MUNICIPAL SCHOOLS	6,664,655	71,425	59,576	1,247,124	553,105	1,931,230	696,152	4,226,304	571,649	5,494,105	(1,356,635)	57,885	(1,298,750)
26077	CAPITAN MUNICIPAL SCHOOLS	1,360,132	14,577	12,158	254,515	137,612	418,862	142,072	862,510	25,498	1,030,080	(276,864)	29,950	(246,914)
3005	CARLSBAD MUNICIPAL SCHOOLS	17,096,024	183,240	152,840	3,199,469	3,252,365	6,787,914	1,785,964	10,842,489	758,359	13,386,812	(3,480,416)	148,933	(3,331,483)
26078	CARRIZO MUNICIPAL SCHOOLS	548,722	5,881	4,905	102,680	79,746	193,212	57,316	347,965	84,503	489,784	(111,698)	336	(111,358)
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	16,632,221	176,248	148,676	3,112,305	3,314,128	6,753,357	1,737,308	10,547,106	2,747,553	15,031,967	(3,385,599)	279,295	(3,106,304)
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	28,133,298	301,506	251,484	5,264,445	5,376,032	11,193,467	2,938,646	17,840,364	7,382,471	28,161,481	(5,728,720)	(1,383,757)	(7,110,477)
2150	CENTRAL REGION EDUCATION COOPERATIVE	2,370,901	25,409	21,194	443,655	1,807,895	2,298,153	247,651	1,503,476	57,027	1,808,154	(482,613)	501,143	18,530
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	446,464	4,785	3,961	83,545	58,222	150,543	46,635	283,119	41,164	370,918	(90,881)	20,180	(70,701)
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	1,225,081	13,129	10,951	229,243	153,374	406,697	127,965	776,869	176,200	1,081,034	(249,373)	(11,619)	(260,992)
3030	CHAVES COUNTY	3,157,296	33,837	28,223	590,809	-	652,869	329,793	2,002,158	1,074,191	3,406,142	(642,688)	(427,595)	(1,070,283)
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	1,371,441	14,698	12,259	256,631	813,540	1,097,128	143,253	869,681	143,726	1,156,660	(279,166)	246,391	(32,775)
3040	CIBOLA COUNTY	1,467,995	15,733	13,122	274,699	246,498	550,052	153,339	930,910	115,142	1,196,391	(288,820)	(65,077)	(363,897)
2367	CIENT AGUAS INTERNATIONAL CHARTER SCHOOL	1,176,860	12,612	10,520	220,220	451,343	694,695	122,928	746,290	8,666	877,884	(239,558)	139,883	(99,675)
9027	CIMARRON MUNICIPAL SCHOOLS	1,249,591	13,392	11,170	233,830	202,033	460,425	130,525	792,412	202,786	1,125,723	(254,363)	15,662	(238,701)
2010	CITY OF ALAMOGORDO	4,675,642	50,109	41,796	874,930	361,568	1,328,403	488,391	2,964,998	648,983	4,102,372	(951,758)	(216,356)	(1,168,114)
2020	CITY OF ALBUQUERQUE	116,042,765	1,243,635	1,037,310	21,714,508	928,319	24,923,772	12,121,175	73,587,006	11,755,536	97,463,717	(23,621,275)	(3,652,781)	(27,274,056)
2040	CITY OF AZTEC	1,577,821	16,910	14,104	295,250	127,178	453,442	164,810	1,000,555	222,188	1,387,553	(321,176)	(34,471)	(355,647)
2060	CITY OF BELEN	2,277,401	24,407	20,358	426,159	1,183,581	1,654,505	237,885	1,444,184	100,857	1,782,926	(463,580)	272,599	(190,981)
2090	CITY OF BLOOMFIELD	1,348,024	14,447	12,050	252,249	96,148	374,894	140,807	854,832	119,013	1,114,652	(274,399)	(81,795)	(356,194)

New Mexico Retiree Health Care Authority
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2024

		Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense (Income)			
Employer Code	Employer	Net OPEB Liability June 30, 2024	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	\$ 9,273,508	\$ 99,385	\$ 82,896	\$ 1,735,306	\$ -	\$ 1,917,587	\$ 968,659	\$ 5,880,674	\$ 2,754,746	\$ 9,604,079	\$ (1,887,684)	\$ (762,992)	\$ (2,650,676)
2180	CITY OF CLOVIS	4,631,457	49,636	41,401	866,662	63,021	1,020,720	483,776	2,936,978	903,051	4,323,805	(942,764)	(367,439)	(1,310,203)
2210	CITY OF DEMING	2,090,009	22,399	18,683	391,093	150,526	562,701	218,311	1,325,352	659,846	2,203,509	(425,435)	(237,900)	(663,335)
2290	CITY OF ESPANOLA	2,250,074	24,114	20,113	421,045	63,341	528,613	235,030	1,426,855	215,561	1,877,446	(458,018)	(75,545)	(533,563)
2310	CITY OF FARMINGTON	16,286,727	174,546	145,588	3,047,655	1,131,092	4,498,881	1,701,220	10,328,015	3,214,848	15,244,083	(3,315,271)	(980,760)	(4,296,031)
2330	CITY OF GALLUP	5,147,709	55,168	46,016	963,265	571,252	1,635,701	537,701	3,264,353	1,685,674	5,487,728	(1,047,850)	(886,703)	(1,934,553)
2380	CITY OF JAL	1,016,515	10,894	9,087	190,215	434,383	644,579	106,179	644,610	-	750,789	(206,918)	236,622	29,704
2400	CITY OF LAS CRUCES	26,624,437	306,769	255,875	5,356,349	2,696,012	8,615,005	2,969,948	18,151,814	3,467,817	24,609,579	(5,626,694)	(237,753)	(6,064,447)
2410	CITY OF LAS VEGAS	2,848,559	30,528	25,463	533,037	172,388	761,417	297,544	1,806,378	938,713	3,042,853	(579,843)	(322,063)	(901,906)
2500	CITY OF MORIARTY	523,035	5,605	4,675	97,873	138,469	246,622	54,633	331,676	138,630	524,939	(106,467)	(25,661)	(132,128)
2550	CITY OF PORTALES	1,944,743	20,842	17,384	363,910	-	402,136	203,137	1,233,233	313,513	1,749,883	(395,865)	(168,248)	(561,113)
2570	CITY OF RATON	1,231,037	13,103	11,004	230,359	37,375	291,930	128,587	780,646	240,941	1,150,174	(250,586)	(108,537)	(359,123)
2620	CITY OF RIO RANCHO	12,845,387	137,665	114,825	2,403,694	1,979,030	4,635,214	1,341,757	8,145,734	1,643,729	11,131,220	(2,614,764)	(56,458)	(2,671,222)
2630	CITY OF ROSWELL	9,217,397	98,783	82,395	1,724,806	1,062,831	2,968,815	962,798	5,845,092	2,566,462	9,374,352	(1,876,262)	(351,977)	(2,228,239)
2690	CITY OF SANTA FE	24,029,626	257,526	214,802	4,496,545	1,247,805	6,216,678	2,510,000	15,238,074	4,410,379	22,158,453	(4,891,390)	(2,284,538)	(7,175,928)
2710	CITY OF SANTA ROSA	227,681	2,440	2,035	42,605	-	47,080	23,782	144,381	385,013	553,176	(46,346)	(164,517)	(210,863)
2730	CITY OF SOCORRO	1,967,431	21,085	17,587	368,156	305,249	712,077	205,507	1,247,621	58,336	1,511,464	(400,484)	(14,557)	(415,041)
2950	CITY OF SUNLAND PARK	1,443,107	15,466	12,900	270,041	299,087	597,494	150,739	915,127	407,957	1,473,823	(293,754)	(74,828)	(368,582)
2760	CITY OF T O R C	1,212,413	12,993	10,838	226,873	98,421	349,125	126,642	768,836	313,140	1,208,618	(246,795)	(64,793)	(311,588)
2780	CITY OF TEXICO	105,355	1,129	942	19,715	11,474	33,260	11,005	66,810	44,473	122,288	(21,446)	(13,050)	(34,496)
2810	CITY OF TUCUMCARI	939,495	10,069	8,398	175,803	22,195	216,465	98,134	595,769	427,365	1,121,268	(191,240)	(290,507)	(481,747)
18056	CLAYTON MUNICIPAL SCHOOLS	1,202,743	12,890	10,751	225,063	149,802	398,506	125,632	762,704	229,723	1,118,059	(244,826)	(40,683)	(285,509)
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	1,089,218	11,673	9,737	203,820	314,204	539,434	113,774	690,713	226,772	1,031,259	(221,718)	91,971	(129,747)
5012	CLOVIS MUNICIPAL SCHOOLS	18,863,881	202,165	168,625	3,529,905	2,410,867	6,311,562	1,970,415	11,962,284	559,616	14,492,315	(3,839,868)	549,890	(3,289,978)
8024	COBRE CONSOLIDATED SCHOOLS	3,556,841	38,119	31,795	665,574	215,722	951,210	371,528	2,255,525	830,246	3,457,299	(724,019)	(59,687)	(783,706)
3050	COLFAX COUNTY	1,323,808	14,187	11,834	247,718	201,568	475,307	138,278	839,476	116,345	1,094,099	(269,470)	47,259	(222,211)
2421	CORAL COMMUNITY CHARTER SCHOOL	435,351	4,666	3,892	81,465	113,162	203,185	45,474	276,072	163,160	484,706	(88,619)	(3,864)	(92,483)
26079	CORONA PUBLIC SCHOOLS	462,622	4,958	4,135	86,568	101,299	196,960	48,323	293,365	12,467	354,155	(94,170)	2,317	(91,853)
2363	CORRALES INTERNATIONAL SCHOOL	525,824	5,635	4,700	98,395	34,046	142,776	54,925	333,444	26,621	414,990	(107,035)	5,198	(101,837)
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	1,712,745	18,356	15,310	320,498	572,784	926,948	178,904	1,086,115	-	1,265,019	(348,641)	200,942	(147,699)
25319	COTTONWOOD VALLEY CHARTER SCHOOL	343,803	3,682	3,071	64,297	41,867	112,917	35,891	217,891	104,957	358,739	(69,943)	(1,242)	(71,185)
29087	CUBA INDEPENDENT SCHOOLS	3,434,025	36,803	30,697	642,592	1,593,357	2,303,449	358,699	2,177,642	79,056	2,615,397	(699,019)	572,281	(126,738)
3060	CURRY COUNTY	1,995,192	21,383	17,835	373,350	7,323	419,891	208,407	1,265,225	358,563	1,832,225	(406,135)	(202,245)	(608,378)
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	392,707	4,209	3,510	73,485	95,560	176,764	41,020	249,030	319,420	29,338	(79,938)	(3,446)	(83,384)
19059	DEMING PUBLIC SCHOOLS	12,557,965	134,584	112,256	2,349,910	1,675,569	4,272,319	1,311,734	7,963,470	1,656,380	10,931,584	(2,556,257)	560,202	(1,996,055)
18057	DES MOINES MUNICIPAL SCHOOLS	532,242	5,704	4,758	99,596	109,032	219,090	55,595	337,514	6,734	399,843	(108,341)	19,575	(88,766)
4008	DEXTER CONSOLIDATED SCHOOLS	2,099,595	22,501	18,768	392,887	415,526	849,682	219,312	1,331,431	377,750	1,928,493	(427,386)	(42,765)	(470,151)
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	691,130	7,407	6,178	129,328	148,953	291,866	72,192	438,271	88,840	599,303	(140,684)	49,408	(91,276)
11117	DORA CONSOLIDATED SCHOOLS	661,168	7,086	5,910	123,721	17,278	153,995	69,062	419,271	149,291	637,624	(134,585)	(35,158)	(169,743)
16359	DREAM DINE' CHARTER SCHOOL	143,655	1,540	1,284	26,881	117,055	146,760	15,005	91,097	76,788	182,890	(29,242)	16,323	(12,919)
17115	DULCE INDEPENDENT SCHOOLS	2,554,859	27,381	22,838	478,078	544,227	1,072,524	266,866	1,620,130	197,723	2,084,719	(520,059)	101,342	(418,717)
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	204,531	2,192	1,828	38,273	109,255	151,548	21,364	129,700	-	151,064	(41,634)	37,191	(4,443)
2304	EAST MOUNTAIN HIGH SCHOOL	905,105	9,700	8,091	169,368	466,532	653,691	94,542	573,961	365,322	1,033,825	(184,240)	47,880	(136,360)
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	10,449,261	111,985	93,406	1,955,319	2,121,012	4,281,722	1,091,471	6,626,263	3,570,616	11,288,350	(2,127,017)	(920,650)	(3,047,667)
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	3,629,965	38,902	32,448	679,257	206,763	957,370	379,166	2,301,895	487,752	3,168,813	(738,903)	(273,743)	(1,012,646)
3100	EDDY COUNTY	7,429,959	79,627	66,417	1,390,331	1,055,878	2,592,253	776,092	4,711,612	1,384,469	6,872,173	(1,512,417)	8,757	(1,503,660)
2323	EL CAMINO REAL ACADEMY	733,844	7,865	6,560	137,321	119,386	271,132	76,653	465,357	141,872	683,882	(149,379)	29,332	(120,047)
11034	ELIDA MUNICIPAL SCHOOLS	569,168	6,100	5,088	106,506	81,976	199,670	59,452	360,930	57,812	478,194	(115,858)	54,878	(60,980)

New Mexico Retiree Health Care Authority
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2024

Deferred Outflows of Resources							Deferred Inflows of Resources				OPEB Expense (Income)			
Employer Code	Employer	Net OPEB Liability June 30, 2024	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	\$ 7,642,239	\$ 81,902	\$ 68,314	\$ 1,430,054	\$ 103,558	\$ 1,683,828	\$ 798,265	\$ 4,846,226	\$ 1,388,451	\$ 7,032,942	\$ (1,555,629)	\$ (307,033)	\$ (1,862,662)
22065	ESTANCIA MUNICIPAL SCHOOLS	1,954,188	20,943	17,469	365,678	337,753	741,843	204,124	1,239,223	96,256	1,539,603	(397,788)	83,454	(314,334)
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	1,147,501	12,298	10,258	214,726	379,670	616,952	119,862	727,673	19,723	867,258	(233,581)	164,492	(69,089)
6016	EUNICE PUBLIC SCHOOLS	1,877,126	20,117	16,780	351,257	217,135	605,289	196,074	1,190,355	180,621	1,567,050	(382,102)	81,257	(300,845)
2432	EXPLORE ACADEMY	2,983,329	31,972	26,688	558,256	2,615,723	3,232,619	311,622	1,891,838	38,105	2,241,566	(607,276)	949,797	342,521
7440	EXPLORE LAS CRUCES	673,897	7,220	6,022	126,065	930,236	1,069,543	70,371	427,216	-	497,587	(137,135)	241,310	104,175
29125	EXPLORE ACADEMY RIO RANCHO	461,318	4,944	4,124	86,324	692,950	788,342	48,187	292,539	-	340,726	(93,904)	140,558	46,654
16052	FARMINGTON MUNICIPAL SCHOOLS	23,536,959	252,247	210,398	4,404,355	1,995,431	6,862,431	2,458,539	14,925,656	2,224,735	19,606,930	(4,791,104)	729,946	(4,061,158)
11118	FLOYD MUNICIPAL SCHOOLS	640,512	6,864	5,726	119,856	28,714	161,160	96,904	406,172	89,584	562,660	(130,380)	(36,961)	(167,331)
27083	FT SUMNER MUNICIPAL SCHOOLS	856,057	9,174	7,652	160,190	34,565	211,581	89,419	542,858	213,350	845,627	(174,256)	(22,013)	(196,269)
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	31,098,045	333,279	277,966	5,819,223	1,124,217	7,554,705	3,248,327	19,720,419	2,173,929	25,142,675	(6,330,214)	356,359	(5,973,855)
4140	GALLUP HOUSING AUTHORITY	210,977	2,261	1,886	39,479	57,477	101,103	22,037	133,788	43,466	199,291	(42,946)	9,778	(33,168)
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	28,639,026	306,926	256,005	5,359,079	1,299,215	7,221,225	2,991,472	18,161,065	2,908,503	24,061,040	(5,829,664)	(609,722)	(6,439,386)
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	420,847	4,510	3,762	78,751	130,412	217,435	43,959	266,874	117,307	428,140	(55,666)	(7,728)	(93,394)
2362	GORDON BERNELL CHARTER SCHOOL	468,900	5,025	4,192	87,743	66,023	162,983	48,979	297,347	395,620	741,946	(95,448)	(137,628)	(233,076)
5013	GRADY MUNICIPAL SCHOOLS	505,392	5,416	4,518	94,571	46,770	151,275	52,790	320,487	56,262	429,539	(102,876)	3,638	(99,238)
3110	GRANT COUNTY	2,229,922	23,898	19,933	417,274	76,103	537,208	232,925	1,414,076	677,252	2,324,253	(453,916)	(251,499)	(705,415)
14044	GRANTS-CIBOLA COUNTY SCHOOLS	8,678,863	93,012	77,581	1,624,033	1,141,668	2,936,294	906,545	5,503,588	656,354	7,066,487	(1,766,640)	125,358	(1,641,282)
4009	HAGERMAN MUNICIPAL SCHOOLS	1,144,530	12,266	10,231	214,170	205,248	441,915	119,551	725,789	205,240	1,050,580	(232,977)	(72,276)	(305,253)
7022	HATCH VALLEY MUNICIPAL SCHOOLS	3,237,300	34,694	28,938	605,780	669,475	1,338,887	338,150	2,052,892	366,332	2,757,374	(658,974)	157,131	(501,843)
2430	HEALTH LEADERSHIP HIGH SCHOOL	417,427	4,474	3,731	78,111	-	86,316	43,602	264,706	122,482	430,790	(84,970)	(60,134)	(145,104)
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	234,100	2,509	2,093	43,806	39,573	87,981	24,453	148,451	184,372	357,276	(47,653)	(162,202)	(209,855)
6017	HOBBS MUNICIPAL SCHOOLS	22,438,562	240,475	200,579	4,198,817	3,303,328	7,943,199	2,343,806	14,229,122	1,856,910	18,429,838	(4,567,518)	1,282,498	(3,285,020)
26080	HONDO VALLEY PUBLIC SCHOOLS	664,447	7,121	5,940	124,335	155,691	293,087	69,404	421,351	76,593	567,348	(135,253)	42,382	(92,871)
2327	HORIZON ACADEMY WEST	830,062	8,896	7,420	155,325	105,565	277,206	86,704	526,373	70,823	683,900	(168,965)	7,036	(161,929)
10119	HOUSE MUNICIPAL SCHOOLS	381,524	4,089	3,410	71,393	59,992	138,884	39,852	241,939	129,929	411,720	(77,662)	(27,982)	(105,644)
573	HOZHO ACADEMY	1,952,352	20,923	17,452	365,334	2,050,615	2,454,324	203,932	1,238,059	-	1,441,991	(397,414)	737,965	340,551
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	803,478	8,611	7,182	150,351	339,399	505,543	83,927	509,515	236,356	829,798	(163,553)	38,483	(125,070)
7420	J. PAUL TAYLOR ACADEMY	482,861	5,173	4,315	90,318	106,048	205,854	50,416	306,073	3,114	359,603	(98,249)	41,039	(57,210)
6018	JAL PUBLIC SCHOOLS	1,638,935	17,565	14,650	306,686	570,536	909,437	171,194	1,039,309	9,716	1,220,219	(333,616)	151,884	(181,732)
3321	JEFFERSON MONTESSORI ACADEMY	488,309	5,233	4,365	91,375	162,734	263,707	51,006	309,655	237,711	596,372	(99,398)	27,987	(71,411)
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	631,235	6,765	5,543	118,120	265,875	396,403	65,935	400,289	451,703	917,927	(128,492)	(41,664)	(170,156)
29088	JEMEZ VALLEY PUBLIC SCHOOLS	943,195	10,108	8,431	176,495	123,698	318,732	98,521	598,115	217,286	915,922	(191,994)	(51,332)	(243,326)
7337	LA ACADEMIA DE DOLORES HUERTA	187,111	2,005	1,673	35,013	61,526	100,217	19,545	118,654	220,384	358,583	(38,088)	(70,572)	(108,658)
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	638,900	6,847	5,711	119,554	77,731	209,843	66,738	405,150	406,621	878,507	(130,052)	(167,998)	(298,050)
4010	LAKE ARTHUR SCHOOLS	529,944	5,679	4,737	99,166	130,046	239,628	55,355	336,057	-	391,412	(107,874)	53,188	(54,686)
7023	LAS CRUCES PUBLIC SCHOOLS	58,945,392	631,720	526,915	11,030,160	6,845,063	19,033,858	6,157,105	37,379,452	2,904,978	46,441,535	(11,998,726)	1,865,855	(10,132,871)
7338	LAS MONTANAS CHARTER HIGH SCHOOL	431,931	4,629	3,861	80,825	35,240	124,555	45,117	273,904	134,584	453,605	(87,923)	(1,353)	(89,276)
12037	LAS VEGAS CITY SCHOOLS	3,438,229	36,848	30,734	643,379	19,104	730,065	359,138	2,180,308	245,081	2,784,527	(699,874)	(196,394)	(896,268)
3150	LEA COUNTY	7,727,513	82,816	69,076	1,446,011	2,117,727	3,715,630	807,173	4,900,301	1,047,376	6,754,850	(1,572,987)	424,007	(1,148,980)
3160	LINCOLN COUNTY	1,653,551	17,721	14,781	309,421	130,795	427,718	172,721	1,048,578	278,211	1,496,510	(336,591)	(71,556)	(408,147)
10120	LOGAN MUNICIPAL SCHOOLS	807,009	8,649	7,214	151,012	42,762	206,637	84,296	511,754	101,012	697,062	(164,272)	(28,347)	(192,619)
23070	LORDSBURG MUNICIPAL SCHOOLS	1,195,891	12,816	10,690	223,781	23,611	270,898	124,916	758,358	303,532	1,186,806	(243,431)	(31,170)	(274,601)
3170	LOS ALAMOS COUNTY	17,807,330	190,842	159,180	3,332,197	2,896,908	6,579,127	1,860,054	11,292,286	1,215,577	14,367,917	(3,624,800)	(365,995)	(3,990,795)
32093	LOS ALAMOS PUBLIC SCHOOLS	10,834,050	116,109	96,846	2,027,322	368,930	2,609,207	1,131,664	6,870,272	131,068	8,133,004	(2,205,343)	273,492	(1,931,851)
14045	LOS LUNAS CONSOLIDATED SCHOOLS	20,435,775	219,011	182,676	3,824,045	2,779,550	7,005,282	2,134,606	12,959,080	88,436	15,182,122	(4,159,838)	1,074,465	(3,085,373)
2322	LOS PUENTES CHARTER SCHOOL	365,773	3,920	3,270	68,445	84,327	159,962	38,207	231,950	243,108	513,265	(74,455)	(41,023)	(115,478)
3006	LOVING MUNICIPAL SCHOOLS	1,601,028	17,158	14,312	299,592	416,627	747,689	167,234	1,015,271	170,193	1,352,698	(325,900)	130,879	(195,021)

New Mexico Retiree Health Care Authority
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2024

		Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense (Income)			
Employer Code	Employer	Net OPEB Liability June 30, 2024	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	\$ 8,566,235	\$ 91,805	\$ 76,574	\$ 1,602,957	\$ 1,804,333	\$ 3,575,669	\$ 894,781	\$ 5,432,166	\$ 935,812	\$ 7,262,759	\$ (1,743,714)	\$ 410,990	\$ (1,332,724)
12128	LUNA COMMUNITY COLLEGE	1,651,505	17,699	14,763	309,038	-	341,500	172,507	1,047,281	797,866	2,017,654	(336,175)	(285,862)	(622,037)
3180	LUNA COUNTY	3,063,263	32,829	27,383	573,213	161,434	794,859	319,971	1,942,529	476,613	2,739,113	(623,548)	(149,988)	(773,536)
25075	MAGDALENA MUNICIPAL SCHOOLS	1,340,610	14,367	11,964	250,862	217,044	494,257	140,033	850,131	148,861	1,139,025	(272,890)	64,435	(208,455)
2311	MARK ARMIJO ACADEMY	552,253	5,919	4,937	103,340	134,522	248,718	57,685	380,204	51,153	459,042	(112,415)	42,529	(69,886)
9028	MAXWELL MUNICIPAL SCHOOLS	454,255	4,868	4,061	85,003	12,919	106,851	47,449	288,060	116,498	452,007	(92,467)	(29,454)	(121,921)
17424	MCCURDY CHARTER SCHOOL	971,334	10,410	8,663	181,761	173,801	374,655	101,460	615,959	51,387	768,806	(197,722)	67,085	(130,637)
3200	MCKINLEY COUNTY	3,176,803	34,046	28,398	594,459	-	656,903	331,831	2,014,528	893,974	3,240,333	(646,659)	(361,007)	(1,007,666)
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	377,895	4,050	3,378	70,714	-	78,142	39,473	239,637	350,338	629,448	(76,923)	(94,062)	(170,875)
5014	MELROSE MUNICIPAL SCHOOLS	685,608	7,348	6,129	128,294	33,295	175,066	71,615	434,770	72,026	578,411	(139,560)	(3,956)	(143,516)
17127	MESA VISTA SCHOOLS	775,198	8,308	6,930	145,059	204,554	364,851	80,973	491,582	132,708	705,263	(157,797)	(70,641)	(228,438)
10141	MESALANDS COMMUNITY COLLEGE	997,148	10,686	8,914	186,591	816,916	1,023,107	104,156	632,328	1,206,628	1,943,112	(202,976)	(64,814)	(267,790)
4570	MID-REGION COUNCIL OF GOVERNMENTS	2,708,085	29,023	24,208	506,751	401,568	961,550	282,871	1,717,297	233,776	2,233,944	(551,249)	944,694	393,445
13369	MIDDLE COLLEGE HIGH SCHOOL	253,074	2,712	2,262	47,357	41,264	93,595	26,435	160,484	33,896	220,815	(51,515)	9,520	(41,995)
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	4,506,440	48,296	40,283	843,268	3,743,255	4,675,102	470,717	2,857,700	1,401,702	4,730,119	(917,316)	1,347,041	429,725
1306	MONTE DEL SOL CHARTER SCHOOL	763,062	8,178	6,821	142,788	138,605	297,392	79,705	483,886	225,669	789,260	(155,326)	25,299	(130,027)
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	838,470	8,986	7,495	156,899	289,598	462,978	87,582	531,705	58,830	678,117	(170,676)	86,751	(83,925)
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	585,312	6,273	5,232	109,527	155,284	276,316	61,138	371,168	33,996	466,302	(119,144)	51,438	(67,706)
30089	MORA INDEPENDENT SCHOOLS	1,467,729	15,730	13,120	274,649	271,527	575,026	153,311	930,741	394,372	1,478,424	(298,766)	(29,162)	(327,928)
9324	MORENO VALLEY CHARTER HIGH SCHOOL	176,909	1,896	1,581	33,104	80,463	117,044	18,479	112,185	108,965	239,629	(36,011)	14,237	(21,774)
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	6,248,713	66,968	55,857	1,169,291	1,210,728	2,502,844	652,705	3,962,540	120,647	4,735,892	(1,271,967)	270,851	(1,001,116)
16356	MOSAIC ACADEMY CHARTER SCHOOL	387,003	4,148	3,459	72,418	92,073	127,098	40,424	245,413	10,834	296,671	(78,777)	22,135	(56,642)
31091	MOSQUERO MUNICIPAL SCHOOLS	364,694	3,908	3,260	68,243	138,841	214,252	38,094	231,266	43,787	313,147	(74,236)	38,717	(35,519)
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	590,119	6,324	5,275	110,426	252,814	374,839	61,640	374,216	106,548	542,404	(120,123)	73,088	(47,035)
22067	MOUNTAINAIR PUBLIC SCHOOLS	845,953	9,066	7,562	158,299	308,723	483,650	88,364	536,450	241,324	866,138	(172,199)	47,596	(124,603)
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	326,969	3,504	2,923	61,184	20,364	87,975	34,153	207,343	203,166	444,662	(66,557)	(50,925)	(171,482)
2354	NATIVE AMERICAN COMMUNITY ACADEMY	1,317,502	14,120	11,777	246,538	228,082	500,517	137,619	835,477	126,659	1,099,755	(268,186)	46,875	(221,311)
2148	NEW MEXICO ACTIVITIES ASSOCIATION	386,359	4,141	3,454	72,297	-	79,892	40,357	245,004	73,075	358,436	(78,646)	(24,030)	(102,676)
1418	NEW MEXICO CONNECTIONS ACADEMY	1,769,809	18,967	15,820	331,176	687,582	1,053,545	184,864	1,122,301	33,297	1,340,462	(360,256)	231,356	(128,900)
12102	NEW MEXICO HIGHLANDS UNIVERSITY	8,845,375	94,796	79,069	1,655,191	1,165,154	2,994,210	923,938	5,609,179	1,887,323	8,420,440	(1,800,535)	(221,510)	(2,022,045)
2414	NEW MEXICO INTERNATIONAL SCHOOL	894,049	9,582	7,992	167,299	469,869	654,742	93,387	566,949	69,304	729,640	(181,990)	249,080	67,090
6124	NEW MEXICO JUNIOR COLLEGE	5,290,565	56,699	47,293	969,997	1,392,075	2,486,064	552,623	3,354,943	534,423	4,441,989	(1,076,930)	(145,157)	(1,222,087)
4087	NEW MEXICO MILITARY INSTITUTE	5,095,130	54,605	45,546	933,761	1,117,338	2,329,209	532,209	3,231,010	514,003	4,277,222	(1,037,147)	(240,098)	(1,277,185)
1416	NEW MEXICO SCHOOL FOR THE ARTS	768,289	8,234	6,868	143,766	22,055	380,923	80,251	487,201	-	567,452	(156,380)	91,209	(65,181)
1094	NEW MEXICO SCHOOL FOR THE DEAF	3,398,360	36,420	30,378	635,918	27,435	730,151	354,974	2,155,026	912,718	3,422,718	(691,759)	(270,785)	(962,544)
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	3,536,213	37,898	31,610	661,714	99,080	830,302	369,373	2,242,443	374,550	2,986,366	(719,620)	(98,656)	(818,476)
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	629,343	6,745	5,626	117,766	246,309	376,446	65,738	399,090	23,132	487,960	(128,107)	11,747	(116,360)
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	1,101,522	11,805	9,847	206,122	168,221	395,995	115,059	698,516	40,615	854,190	(224,222)	10,836	(213,386)
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	525,459	5,631	4,697	98,327	123,579	232,234	54,887	333,213	218,437	606,537	(106,961)	(28,666)	(135,627)
2328	NORTH VALLEY ACADEMY	770,686	8,259	6,889	144,215	89,446	248,809	80,501	488,720	321,249	890,470	(156,878)	8,335	(148,543)
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	360,868	3,867	3,226	67,527	122,720	197,340	37,694	228,840	60,816	327,350	(73,457)	(44,436)	(117,893)
32110	NORTHERN NEW MEXICO COLLEGE	3,644,623	39,060	32,579	682,000	541,888	1,295,527	380,697	2,311,190	170,170	2,862,057	(741,887)	181,779	(560,108)
4215	NORTHERN REGIONAL HOUSING AUTHORITY	500,389	5,363	4,473	93,635	780,389	883,860	52,268	317,315	232,418	602,001	(101,857)	90,162	(11,695)
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	582,481	6,242	5,207	108,997	43,950	164,396	60,843	369,373	54,397	484,613	(118,568)	(7,319)	(125,887)
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	113,511	1,217	1,015	21,241	608	24,081	11,857	71,982	118,053	201,892	(23,106)	(43,522)	(66,628)
32118	PECOS CONNECTIONS ACADEMY	2,305,442	24,708	20,608	431,406	1,683,914	2,160,636	240,814	1,461,966	-	1,702,780	(469,288)	783,116	313,828
12039	PECOS INDEPENDENT SCHOOLS	1,432,961	15,357	12,809	268,143	21,481	317,790	149,679	908,694	345,159	1,403,532	(291,689)	(131,723)	(423,412)
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	259,394	2,780	2,319	48,539	26,488	80,126	27,095	164,492	110,629	302,216	(52,801)	(9,359)	(62,160)

New Mexico Retiree Health Care Authority
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2024

		Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense (Income)			
Employer Code	Employer	Net OPEB Liability June 30, 2024	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)
20060	PENASCO INDEPENDENT SCHOOLS	\$ 1,065,619	\$ 11,420	\$ 9,526	\$ 199,404	\$ 90,376	\$ 310,726	\$ 111,309	\$ 675,748	\$ 248,407	\$ 1,035,464	\$ (216,914)	\$ (174,370)	\$ (391,284)
1001	POJUAQUE VALLEY SCHOOLS	4,069,968	43,618	36,382	761,593	1,346,255	2,187,648	425,126	2,580,917	857,341	3,863,384	(828,469)	(233,878)	(1,062,347)
11035	PORTALES MUNICIPAL SCHOOLS	7,218,057	77,356	64,522	1,350,679	1,082,335	2,574,892	753,958	4,577,237	562,746	5,893,941	(1,469,283)	422,836	(1,046,447)
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	848,448	9,093	7,584	158,766	126,559	302,002	88,624	538,032	107,590	734,246	(172,707)	9,734	(162,973)
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	713,285	7,644	6,376	133,474	109,074	256,568	74,506	452,321	26,016	552,843	(145,194)	23,913	(121,281)
20125	QUESTA INDEPENDENT SCHOOLS	1,082,001	11,596	9,672	202,469	461,626	685,363	113,020	686,137	224,062	1,023,219	(220,248)	(35,468)	(255,716)
7445	RAICES DEL SABER XINAGHTLI COMMUNITY SCHOOL	427,839	4,585	3,824	80,059	464,417	552,885	44,690	271,309	-	315,999	(87,090)	174,068	86,978
9029	RATON PUBLIC SCHOOLS	2,116,061	22,678	18,916	395,968	373,333	810,895	221,032	1,341,872	157,626	1,720,530	(430,738)	87,410	(343,328)
2580	RATON PUBLIC SERVICE	254,532	2,728	2,275	47,629	1,076	53,708	26,567	161,408	89,580	277,575	(51,812)	(39,937)	(91,749)
20312	RED RIVER VALLEY CHARTER SCHOOL	207,740	2,226	1,857	38,873	24,225	67,181	21,699	131,735	35,798	189,232	(42,287)	14,154	(28,133)
26150	REGION IX EDUCATION COOPERATIVE	1,539,704	16,501	13,763	288,117	138,167	456,548	160,829	976,383	155,128	1,292,340	(313,417)	96,456	(216,961)
5016	REGIONAL EDUCATION COOPERATIVE #6	223,813	2,399	2,001	41,881	72,042	118,323	23,378	141,928	13,315	178,621	(45,559)	(6,051)	(51,610)
6150	REGIONAL EDUCATION COOPERATIVE VII	176,685	1,894	1,579	33,062	147,624	184,159	18,456	112,043	114,573	245,072	(35,965)	34,129	(1,836)
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	297,400	3,187	2,658	55,651	45,269	106,765	31,065	188,592	82,537	302,194	(60,538)	(23,966)	(84,524)
28085	RESERVE SCHOOL DISTRICT	556,205	5,961	4,972	104,080	39,742	154,755	58,098	352,710	72,334	483,142	(113,219)	(20,856)	(134,075)
3240	RIO ARRIBA COUNTY	3,231,190	34,629	28,884	604,637	629,810	1,297,960	337,512	2,049,017	1,065,893	3,452,422	(657,730)	(253,873)	(911,603)
12326	RIO GALLINAS CHARTER SCHOOL	290,449	3,113	2,596	54,350	150,265	210,324	30,339	184,184	12,028	226,551	(59,123)	41,248	(17,875)
2445	RIO GRANDE ACADEMY OF FINE ARTS	270,283	2,897	2,416	50,577	377,984	433,874	28,232	171,396	-	199,628	(55,018)	95,432	40,414
29123	RIO RANCHO PUBLIC SCHOOLS	40,697,162	436,153	363,793	7,615,459	6,753,621	15,169,026	4,250,997	25,807,575	3,272,833	33,331,405	(8,284,178)	1,825,866	(6,458,312)
2318	ROBERT F. KENNEDY CHARTER SCHOOL	860,990	9,227	7,696	161,113	287,192	465,228	89,934	545,966	339,842	975,762	(175,260)	22,872	(152,388)
3250	ROOSEVELT COUNTY	1,131,091	12,122	10,111	211,655	45,307	279,195	118,147	717,267	255,078	1,090,492	(230,241)	(91,658)	(321,899)
2313	ROOTS AND WINGS COMMUNITY SCHOOL	163,078	1,748	1,458	30,516	55,486	89,208	17,034	103,414	1,095	121,543	(33,196)	14,707	(18,489)
4011	ROSWELL INDEPENDENT SCHOOLS	23,259,095	249,269	207,914	4,352,359	2,332,280	7,141,822	2,429,514	14,749,452	966,092	18,145,058	(4,734,543)	1,283,587	(3,450,956)
31092	ROY SCHOOLS	361,120	3,870	3,228	67,575	75,432	150,105	37,721	229,000	68,187	334,908	(73,508)	7,894	(65,614)
26081	RUIDOSO MUNICIPAL SCHOOLS	4,267,170	45,731	38,144	798,494	765,961	1,648,330	445,725	2,705,970	427,480	3,579,175	(868,611)	64,382	(804,229)
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	283,400	3,037	2,533	53,031	49,547	108,148	29,602	179,714	111,716	321,032	(57,688)	(14,789)	(72,477)
10032	SAN JON MUNICIPAL SCHOOLS	527,687	5,655	4,717	98,744	135,259	244,375	55,119	334,626	50,234	439,979	(107,414)	(9,010)	(116,424)
32107	SAN JUAN COMMUNICATIONS	667,895	7,158	5,970	124,980	189,119	327,227	69,765	423,537	128,242	621,544	(135,954)	(80,446)	(216,400)
3260	SAN JUAN COUNTY	9,356,021	100,269	83,634	1,750,746	-	1,934,649	977,277	5,932,999	2,575,167	9,485,443	(1,904,480)	(1,606,449)	(3,510,929)
4390	SAN JUAN WATER COMMISSION	101,530	1,088	908	18,999	42,183	63,178	10,605	64,384	42,403	117,392	(20,667)	(620)	(21,287)
3270	SAN MIGUEL COUNTY	1,422,857	15,249	12,719	266,252	161,040	455,260	148,624	902,286	428,271	1,479,181	(289,632)	(106,915)	(396,547)
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	508,461	5,449	4,545	95,146	283,236	388,376	53,111	322,434	-	375,545	(103,501)	154,281	50,780
3280	SANDOVAL COUNTY	7,165,870	76,797	64,056	1,340,814	548,953	2,030,720	748,507	4,544,143	956,938	6,249,598	(1,458,669)	(711,506)	(2,170,166)
4260	SANTA FE CIVIC HOUSING AUTHORITY	556,191	5,961	4,972	104,077	113,791	228,801	58,097	352,701	164,129	574,927	(113,216)	(9,999)	(123,215)
1003	SANTA FE COMMUNITY COLLEGE	7,962,915	85,339	71,181	1,490,061	584,683	2,231,264	831,761	5,049,579	1,054,721	6,936,061	(1,620,904)	(517,078)	(2,137,982)
3290	SANTA FE COUNTY	16,220,596	173,837	144,996	3,035,280	2,421,619	5,775,732	1,694,312	10,286,079	3,827,897	15,808,288	(3,301,810)	(1,252,007)	(4,553,817)
1002	SANTA FE PUBLIC SCHOOLS	28,823,769	308,906	257,657	5,393,649	496,904	6,456,116	3,010,769	18,278,217	3,959,865	25,248,851	(5,867,270)	(502,615)	(6,369,885)
4270	SANTA FE SOLID WASTE MANAGEMENT AGENCY	604,385	6,477	5,403	113,095	617,364	742,339	63,131	383,263	107,295	553,689	(123,026)	279,632	156,606
24072	SANTA ROSA CONSOLIDATED SCHOOLS	2,163,315	23,184	19,338	404,810	415,547	862,879	225,968	1,371,838	291,920	1,889,726	(440,357)	136,813	(303,544)
14366	SCHOOL OF DREAMS ACADEMY	1,365,191	14,631	12,203	255,461	627,596	909,891	142,600	865,718	169,954	1,169,272	(277,894)	171,435	(106,459)
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	380,179	4,074	3,398	71,141	250,623	329,236	39,711	241,085	49,144	329,940	(77,388)	108,980	31,592
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	755,943	8,101	6,757	141,456	531,057	687,371	78,962	479,372	-	558,334	(153,877)	209,392	55,515
3300	SIERRA COUNTY	1,093,688	11,721	9,777	204,656	115,792	341,946	114,241	693,548	178,827	986,616	(222,628)	(37,463)	(260,091)
8026	SILVER CITY CONSOLIDATED SCHOOLS	5,854,170	62,739	52,331	1,095,462	26,170	1,236,702	611,494	3,712,345	695,421	5,019,260	(1,191,655)	(323,430)	(1,515,085)
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	176,699	1,894	1,580	33,065	56,915	93,454	18,457	112,052	106,003	236,512	(35,968)	10,532	(25,436)
25076	SOCORRO CONSOLIDATED SCHOOLS	3,686,861	39,512	32,957	689,904	322,963	1,085,336	385,109	2,337,975	421,687	3,144,771	(750,485)	6,443	(744,042)
2440	SOLARE COLLEGIATE CHARTER	858,790	9,204	7,677	160,701	914,301	1,091,883	89,704	544,590	-	634,294	(174,812)	343,111	168,299
2309	SOUTH VALLEY ACADEMY	1,631,185	17,481	14,581	305,236	275,549	612,847	170,384	1,034,395	50,970	1,255,749	(332,039)	84,243	(247,796)

New Mexico Retiree Health Care Authority
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2024

		Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense (Income)			
Employer Code	Employer	Net OPEB Liability June 30, 2024	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)
2396	SOUTH VALLEY PREPARATORY SCHOOL	\$ 413,952	\$ 4,436	\$ 3,700	\$ 77,461	\$ 118,572	\$ 204,169	\$ 43,239	\$ 262,502	\$ 83,839	\$ 389,580	\$ (84,263)	\$ 53,089	\$ (31,174)
3010E	SOUTHEAST NEW MEXICO COLLEGE SENMC	2,985,221	31,993	26,685	558,610	4,484,124	5,101,412	311,819	1,893,039	-	2,204,858	(607,662)	909,559	301,897
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	278,621	2,986	2,491	52,137	24,658	82,272	29,103	176,684	77,119	282,906	(56,715)	(13,481)	(70,196)
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	474,099	5,081	4,238	88,716	74,294	172,329	49,522	300,644	86,354	436,520	(96,506)	(10,961)	(107,467)
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	49,090	526	439	9,186	32,211	42,362	5,128	31,130	67,981	104,239	(9,993)	(8,427)	(18,420)
2346	SOUTHWEST PRIMARY LEARNING CENTER	307,111	3,291	2,745	57,468	60,373	123,877	32,079	194,751	111,522	336,352	(62,515)	11,918	(50,597)
21150	SOUTHWEST REGIONAL EDUCATION #10	1,378,798	14,777	12,325	258,008	871,445	1,156,555	144,021	874,347	15,822	1,034,190	(280,663)	220,616	(60,047)
32098	SOUTHWEST SECONDARY LEARNING CENTER	312,703	3,351	2,795	58,514	89,898	154,558	32,063	198,296	252,924	483,883	(63,653)	(60,618)	(124,271)
4520	SPRINGER HOUSING AUTHORITY	48,964	525	438	9,162	4,927	15,062	5,115	31,050	10,237	46,402	(9,967)	72	(9,895)
9030	SPRINGER MUNICIPAL SCHOOLS	473,006	5,069	4,228	88,511	6,127	103,935	49,408	299,950	75,447	424,805	(96,283)	(31,252)	(127,535)
20265	TAOS ACADEMY CHARTER SCHOOL	681,236	7,301	6,090	127,476	274,306	415,173	71,158	431,997	67,463	570,618	(138,670)	64,806	(73,864)
20307	TAOS CHARTER SCHOOL	572,843	6,137	5,119	107,156	179,152	297,564	59,815	363,134	-	422,949	(116,565)	45,029	(71,536)
3320	TAOS COUNTY	3,547,144	38,015	31,708	663,759	784,203	1,517,685	370,515	2,249,375	756,412	3,376,302	(722,045)	(225,949)	(947,994)
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	420,735	4,509	3,761	78,730	148,925	235,925	43,948	266,803	51,636	362,387	(55,643)	44,287	(41,356)
20435	TAOS INTERNATIONAL SCHOOL	472,627	5,065	4,225	88,440	235,183	332,913	49,368	299,710	154,230	503,308	(96,206)	28,210	(67,996)
20062	TAOS MUNICIPAL SCHOOLS	4,886,041	50,220	41,889	876,876	205,665	1,174,650	489,477	2,971,591	1,265,475	4,726,543	(953,875)	(192,525)	(1,146,400)
3410	TAOS SOIL AND WATER CONSERVATION DISTRICT	61,941	664	554	11,591	93,041	105,850	6,470	39,279	-	45,749	(12,608)	18,873	6,265
6020	TATUM MUNICIPAL SCHOOLS	992,047	10,632	8,868	185,637	69,789	274,926	103,624	629,093	129,597	862,314	(201,938)	(993)	(202,931)
2394	TECH LEADERSHIP HIGH SCHOOL	619,113	6,635	5,534	115,852	128,098	256,119	64,669	392,602	26,062	483,333	(126,025)	49,672	(76,353)
5015	TEXICO MUNICIPAL SCHOOLS	1,365,737	14,637	12,208	255,564	56,039	338,448	142,657	866,064	197,414	1,206,135	(278,005)	(9,072)	(287,077)
29408	THE ASK ACADEMY	1,016,823	10,897	9,089	190,273	190,900	401,159	106,212	644,805	56,608	807,625	(206,981)	79,336	(127,645)
2413	THE GREAT ACADEMY	180,413	1,933	1,613	33,760	72,541	109,847	18,845	114,406	229,844	363,095	(36,724)	(55,210)	(91,934)
1398	THE MASTERS PROGRAM	614,082	6,581	5,489	114,910	347,892	474,872	64,144	389,412	107,697	561,253	(125,000)	60,980	(64,020)
2366	THE NEW AMERICA SCHOOL	379,716	4,069	3,394	71,054	13,150	91,667	39,663	240,792	158,662	439,117	(77,294)	(55,251)	(132,545)
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	343,687	3,683	3,072	64,312	62,697	133,764	35,900	217,945	161,517	415,362	(69,960)	(44,122)	(114,082)
1425	THRIVE COMMUNITY SCHOOL	573,568	6,147	5,127	107,329	828,310	946,913	59,912	363,721	-	423,633	(116,754)	193,434	76,680
2370	TIERRA ADENTRO OF NEW MEXICO	534,442	5,728	4,777	100,007	46,367	156,879	55,825	338,909	243,888	638,622	(108,789)	(25,723)	(134,512)
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	706,138	7,568	6,312	132,136	90,617	236,633	73,759	447,788	107,747	629,294	(143,739)	13,032	(130,707)
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	68,079	730	609	12,739	16,356	30,434	7,111	43,171	30,760	81,042	(13,858)	(8,382)	(22,240)
3330	TORRANCE COUNTY	1,523,952	16,332	13,623	285,170	134,579	449,704	159,183	966,394	179,926	1,305,503	(310,211)	36,858	(273,353)
2080	TOWN OF BERNALILLO	1,844,124	19,764	16,485	345,082	295,749	677,080	192,627	1,169,427	333,236	1,695,290	(375,384)	21,889	(353,495)
4290	TOWN OF EDGEWOOD	757,134	8,114	6,768	141,679	210,725	367,286	79,086	480,127	2,525	561,738	(154,120)	74,513	(79,607)
2270	TOWN OF ELIDA	26,038	279	233	4,872	52	5,436	2,720	16,511	27,173	46,404	(5,309)	(13,198)	(18,498)
2300	TOWN OF ESTANCIA	290,925	3,118	2,601	54,439	186,684	246,822	30,388	184,486	12,346	227,222	(59,220)	28,711	(32,509)
2720	TOWN OF SILVER CITY	2,298,828	24,637	20,549	430,168	72,416	547,770	240,123	1,457,772	297,118	1,995,013	(467,942)	(108,684)	(576,626)
2750	TOWN OF SPRINGER	139,997	1,500	1,251	26,197	32,265	62,213	14,623	88,777	77,872	181,272	(28,497)	(9,625)	(38,122)
2770	TOWN OF TAOS	2,015,989	21,605	18,021	377,242	252,396	669,264	210,579	1,278,413	280,490	1,769,482	(410,368)	(139,312)	(549,680)
32106	TOWN OF TATUM	108,803	1,166	973	20,360	66,548	89,047	11,365	68,996	271,540	351,901	(22,148)	(29,012)	(51,160)
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	212,364	2,276	1,898	39,739	33,354	77,267	22,182	134,668	103,633	260,483	(43,228)	(15,698)	(58,928)
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	3,528,716	37,817	31,543	660,311	448,554	1,178,225	368,590	2,237,689	132,946	2,739,225	(718,294)	95,286	(623,008)
10033	TUCUMCARI PUBLIC SCHOOLS	2,209,210	23,676	19,748	413,399	133,346	590,169	230,762	1,400,942	331,542	1,963,246	(449,699)	(60,923)	(510,622)
15049	TULAROSA MUNICIPAL SCHOOLS	2,696,832	28,902	24,107	504,645	461,366	1,019,020	281,696	1,710,161	18,247	2,010,104	(548,958)	104,172	(444,786)
1315	TURQUOISE TRAIL CHARTER SCHOOL	1,468,598	15,739	13,128	274,811	424,346	728,024	153,401	931,292	204,294	1,288,987	(298,943)	219,052	(79,891)
3340	UNION COUNTY	473,342	5,073	4,231	88,574	49,378	147,256	49,443	300,164	245,517	585,124	(96,352)	(59,364)	(155,716)
3350	VALENCIA COUNTY	3,754,842	40,241	33,565	702,625	1,171,242	1,947,673	392,210	2,381,084	900,438	3,673,732	(764,323)	(168,384)	(932,707)
24073	VAUGHN MUNICIPAL SCHOOLS	435,015	4,662	3,889	81,402	87,703	177,656	45,439	275,859	43,615	364,913	(88,550)	20,303	(68,247)
2100	VILLAGE OF BOSQUE FARMS	412,550	4,421	3,688	77,199	12,691	97,999	43,093	261,614	168,961	473,668	(83,977)	(41,602)	(125,579)
2130	VILLAGE OF CHAMA	133,145	1,427	1,190	24,915	27,968	55,500	13,908	84,432	76,310	174,650	(27,102)	(26,393)	(53,495)

New Mexico Retiree Health Care Authority
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2024

		Deferred Outflows of Resources						Deferred Inflows of Resources				OPEB Expense (Income)			
Employer Code	Employer	Net OPEB Liability June 30, 2024	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 Inflow 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)										
32099	VILLAGE OF FT SUMNER	\$ 167,815	\$ 1,798	\$ 1,500	\$ 31,402	\$ 25,466	\$ 60,166	\$ 17,529	\$ 106,417	\$ 47,177	\$ 171,123	\$ (34,160)	\$ (16,235)	\$ (50,395)	
32100	VILLAGE OF HATCH	320,704	3,437	2,867	60,012	47,899	114,215	33,499	203,371	128,802	365,672	(65,282)	(20,044)	(85,326)	
32101	VILLAGE OF JEMEZ SPRINGS	113,848	1,220	1,018	21,304	154,730	178,272	11,892	72,195	132,626	216,713	(23,174)	(847)	(24,021)	
32102	VILLAGE OF LOGAN	185,486	1,988	1,658	34,709	7,696	46,051	19,375	117,623	56,397	193,395	(37,757)	(8,600)	(46,357)	
2880	VILLAGE OF MELROSE	64,225	688	574	12,018	11,699	24,979	6,709	40,727	15,107	62,543	(13,073)	(2,869)	(15,942)	
2490	VILLAGE OF MILAN	524,380	5,620	4,687	98,125	75,773	184,205	54,774	332,529	73,888	461,191	(106,741)	(21,025)	(127,766)	
2530	VILLAGE OF PECOS	98,895	1,060	884	18,506	70,402	90,852	10,330	62,713	89,402	162,445	(20,131)	(12,916)	(33,047)	
2560	VILLAGE OF QUESTA	277,822	2,977	2,483	51,988	169,106	226,554	29,020	176,177	42,929	248,126	(56,553)	22,719	(33,834)	
2610	VILLAGE OF RESERVE	55,452	594	496	10,377	8,631	20,098	5,792	35,164	17,996	58,952	(11,288)	(3,938)	(15,226)	
2800	VILLAGE OF TUJERAS	165,937	1,778	1,483	31,051	55,261	89,573	17,333	105,227	23,798	146,358	(33,778)	21,334	(12,444)	
20317	VISTA GRANDE CHARTER HIGH SCHOOL	276,295	2,961	2,470	51,702	126,513	183,646	28,860	175,209	158,017	362,086	(56,242)	11,316	(44,926)	
2442	VOZ COLLEGIATE PREP	256,788	2,752	2,295	48,051	340,332	393,430	26,823	162,839	-	189,662	(52,271)	94,435	42,164	
30090	WAGON MOUND PUBLIC SCHOOLS	498,777	5,345	4,459	93,334	138,596	241,734	52,099	316,293	150,509	518,901	(101,529)	1,710	(99,819)	
29330	WALATOWA CHARTER HIGH SCHOOL	249,725	2,676	2,232	46,730	64,624	116,262	26,085	158,360	20,999	205,444	(50,833)	8,270	(42,563)	
12038	WEST LAS VEGAS PUBLIC SCHOOLS	4,225,129	45,281	37,769	790,627	390,968	1,264,645	441,333	2,679,310	376,091	3,496,734	(860,053)	195,752	(664,301)	
8099	WESTERN NEW MEXICO UNIVERSITY	7,526,906	80,666	67,283	1,408,473	808,581	2,365,003	786,218	4,773,089	175,601	5,734,908	(1,532,152)	82,906	(1,449,246)	
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	146,850	1,574	1,313	27,479	18,713	49,079	15,339	93,123	15,458	123,920	(29,692)	8,383	(21,509)	
13142	ZUNI PUBLIC SCHOOLS	4,602,813	49,329	41,145	861,302	642,470	1,594,246	480,784	2,918,814	195,570	3,595,168	(936,933)	191,468	(745,465)	
17425	LA TIERRA MONTESSORI SCHOOL*	-	-	-	-	142,511	142,511	-	-	385,088	385,088	-	(72,089)	(72,089)	
4170	RATON HOUSING AUTHORITY **	-	-	-	-	-	-	-	-	133,144	133,144	-	(52,699)	(52,699)	
17334	LINDRITH AREA HERITAGE SCHOOL***	-	-	-	-	-	-	-	-	44,883	44,883	-	(31,901)	(31,901)	
2403	STUDENT ATHLETE HEADQUARTERS ACADEMY ****	-	-	-	-	-	-	-	-	-	-	-	(47,002)	(47,002)	
16358	NEW MEXICO VIRTUAL ACADEMY ****	-	-	-	-	-	-	-	-	-	-	-	(121,078)	(121,078)	
2357	LA RESOLANA LEADERSHIP ACADEMY ****	-	-	-	-	-	-	-	-	-	-	-	(56,440)	(56,440)	
16357	CARINOS CHARTER SCHOOL ****	-	-	-	-	-	-	-	-	-	-	-	(74,761)	(74,761)	
7339	ANTHONY CHARTER SCHOOL ****	-	-	-	-	-	-	-	-	-	-	-	(75,382)	(75,382)	
2344	ACADEMY OF TRADES AND TECHNOLOGY ****	-	-	-	-	-	-	-	-	-	-	-	(117,353)	(117,353)	
		\$ 1,784,800,039	\$ 19,127,775	\$ 15,954,385	\$ 333,980,798	\$ 171,300,015	\$ 540,362,973	\$ 186,430,186	\$ 1,131,807,665	\$ 171,300,015	\$ 1,489,537,866	\$ (363,307,901)	\$ -	\$ (363,307,901)	

* Zero Share in 2024

** Zero Share in 2022

*** Zero Share in 2021

**** Zero Share in 2019

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, 2024, 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 nonenhanced 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 nonrefundable 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, 2023 through June 30, 2024.

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, 2024. 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, 2024, are as follows:

Total OPEB liability	\$ 3,366,766,868
Plan fiduciary net position	<u>1,581,966,829</u>
Net OPEB liability	<u><u>\$ 1,784,800,039</u></u>

Plan fiduciary net position as a percentage of the total OPEB liability ("funded status")	46.99%
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Actuarial Valuation

The total OPEB liability as of June 30, 2024, 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

Rate of Return

The long-term expected rate of return on OPEB plan investments of 7.00% was determined using a building-block method in which the expected future real rates of return (net of investment fees and inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adding expected inflation and subtracting expected investment expenses and a risk margin. The target allocation and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before investment expenses, used in the derivation of the long-term expected investment rate of return assumptions.

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

Asset Class	Target Allocation	Long-Term Rate of Return
U.S. core fixed income	20%	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%	9.9%
Credit and structured finance	10%	3.7%
Real estate	5%	3.6%
Real 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 7.00% as of June 30, 2024. 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 included. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members. The 7.00% assumed investment return on plan assets, which includes the assumed inflation rate of 2.50%, was used to calculate the net OPEB liability.

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 7.00% as of June 30, 2024, 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 (6.00%)	Current Discount (7.00%)	1% Increase (8.00%)
\$ 2,250,750,304	\$ 1,784,800,039	\$ 1,402,840,927

The following presents the net OPEB liability, calculated using the current health trend rates as of June 30, 2024, as well as what the Fund's net OPEB liability would be if it were calculated using a health cost trend rate that is 1-percentage-point lower or 1-percentage-point higher than the health cost trend rates used:

1% Decrease	Current Trend Rates	1% Increase
\$ 1,379,274,113	\$ 1,784,800,039	\$ 2,826,241,240

Note 5 – Financial Information

OPEB Expense (Income)

The components of allocable OPEB expense (income) for the measurement year ended June 30, 2024, are as follows:

Service cost	\$ 76,343,178
Interest on the total OPEB liability	190,978,881
Current-period benefit changes	(13,121,991)
Expensed portion of current-period difference between expected and actual experience in the total OPEB liability	(5,193,564)
Expensed portion of current-period changes of assumptions or other inputs	34,842,583
Actual member contributions	(63,680,360)
Projected earnings on plan investments	(98,473,034)
Expensed portion of current-period differences between actual and projected earnings on plan investments	(3,341,033)
Administrative expense and other changes in fiduciary net position	(41,935,075)
Recognition of beginning of year deferred outflows of resources as OPEB income	213,264,961
Recognition of beginning of year deferred inflows of resources as OPEB income	(652,992,447)
Net OPEB income	<u>\$ (363,307,901)</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, 2024:

<u>Deferred Outflows of Resources</u>	<u>Year of Deferral</u>	<u>Remaining Amortization Period</u>	<u>Beginning Balance</u>	<u>Current Year Changes</u>	<u>Amortization</u>	<u>Ending Balance</u>
Difference between expected and actual experience in the total OPEB liability	2021	2.98	\$ 28,788,267	\$ -	\$ (9,660,492)	\$ 19,127,775
Difference between actual and projected earnings on plan investments	2020	1.00	9,255,607	-	(9,255,607)	-
	2021	2.00	(61,989,084)	-	30,994,543	(30,994,541)
	2022	3.00	78,545,680	-	(26,181,892)	52,363,788
	2023	4.00	10,599,039	-	(2,649,759)	7,949,280
	2024	5.00	-	(16,705,177)	3,341,035	(13,364,142)
Changes of assumptions or other inputs	2020	1.98	327,724,074	-	(165,517,209)	162,206,865
	2024	5.93	-	206,616,516	(34,842,583)	171,773,933
Total deferred outflows of resources			<u>\$ 392,923,583</u>	<u>\$ 189,911,339</u>	<u>\$ (213,771,964)</u>	<u>\$ 369,062,958</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, 2024:

<u>Deferred Inflows of Resources</u>	<u>Year of Deferral</u>	<u>Remaining Amortization Period</u>	<u>Beginning Balance</u>	<u>Current Year Changes</u>	<u>Amortization</u>	<u>Ending Balance</u>
Difference between expected and actual experience in the total OPEB liability	2019	0.64	\$ 85,582,684	\$ -	\$ (85,582,684)	\$ -
	2020	1.98	49,842,763	-	(25,173,113)	24,669,650
	2022	3.89	23,856,637	-	(6,132,812)	17,723,825
	2023	4.87	149,035,133	-	(30,602,697)	118,432,436
	2024	5.93	-	30,797,839	(5,193,564)	25,604,275
Changes of assumptions or other inputs	2019	0.64	60,761,045	-	(60,761,045)	-
	2021	2.98	445,605,582	-	(149,532,075)	296,073,507
	2022	3.89	743,284,393	-	(191,075,679)	552,208,714
	2023	4.87	356,787,833	-	(73,262,389)	283,525,444
Total deferred inflows of resources			<u>\$ 1,914,756,070</u>	<u>\$ 30,797,839</u>	<u>\$ (627,316,058)</u>	<u>\$ 1,318,237,851</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:

2025	\$ (279,262,849)
2026	(383,008,089)
2027	(250,422,900)
2028	(64,054,639)
2029	<u>27,573,584</u>
	<u>\$ (949,174,893)</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, 2024. 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, 2024

Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year Ending 2025	Fiscal Year Ending 2026	Fiscal Year Ending 2027	Fiscal Year Ending 2028	Fiscal Year Ending 2029
		(16)	(17)	(18)	(19)	(20)
1341	STATE OF NEW MEXICO	\$ (68,954,745)	\$ (92,265,477)	\$ (60,888,149)	\$ (14,318,278)	\$ 8,107,552
2308	21ST CENTURY PUBLIC ACADEMY	(13,231)	(56,556)	(61,098)	(25,996)	15,314
2340	ABQ CHARTER ACADEMY	(102,536)	(138,231)	(87,516)	(4,206)	19,827
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	(75,388)	(140,028)	(106,263)	(8,253)	14,539
2390	ACE LEADERSHIP	(67,048)	(84,098)	(47,909)	20,425	14,266
2441	ACES TECHNICAL CHARTER SCHOOL	87,196	66,365	26,213	43,029	(12,482)
15046	ALAMOGORDO PUBLIC SCHOOLS	(1,513,796)	(2,666,147)	(1,600,108)	(24,637)	413,092
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	(2,690,344)	(2,920,806)	(2,138,129)	(837,173)	(325,740)
2343	ALBUQUERQUE BILINGUAL ACADEMY	(88,690)	(129,245)	(70,610)	51,498	38,773
2435	ALBUQUERQUE COLLEGIATE	58,822	11,048	2,135	12,395	8,239
4560	ALBUQUERQUE HOUSING AUTHORITY	(169,002)	(215,456)	(173,141)	(29,929)	30,942
2341	ALBUQUERQUE INSTITUTE FOR MATHEMATICS AND SCIENCE	(136,767)	(162,016)	(103,037)	(37,317)	2,302
4580	ALBUQUERQUE METROPOLITAN ARROYO FLOOD CONTROL AUTHORITY	(92,553)	(111,331)	(62,856)	(8,319)	13,372
2003	ALBUQUERQUE PUBLIC SCHOOLS	(31,191,195)	(45,650,908)	(29,184,971)	(9,201,975)	2,300,677
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	125,368	(71,884)	(157,680)	(56,262)	53,291
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	26,145	(44,166)	(5,543)	58,621	61,244
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	(92,503)	(96,285)	(61,351)	(37,605)	1,336
8347	ALDO LEOPOLD CHARTER SCHOOL	(86,635)	(98,400)	(63,838)	19,276	24,772
2356	ALICE KING COMMUNITY SCHOOL	(131,534)	(206,590)	(128,718)	(27,479)	21,714
7335	ALMA D' ARTE CHARTER HIGH	(88,854)	(96,268)	(67,910)	(66,045)	(15,259)
575	ALTURA PREP	35,330	(7,835)	(26,759)	(4,369)	3,428
2303	AMY BIEHL CHARTER SCHOOL	(179,911)	(198,049)	(132,564)	(46,880)	(16,693)
20316	ANANSI CHARTER SCHOOL	(30,907)	(60,993)	(42,161)	(15,439)	3,567
23121	ANIMAS PUBLIC SCHOOLS	(90,714)	(113,113)	(53,812)	(11,190)	16,378
3004	ARTESIA PUBLIC SCHOOLS	(1,418,524)	(1,850,061)	(1,297,652)	(330,293)	32,022
16050	AZTEC MUNICIPAL SCHOOLS	(939,835)	(1,287,533)	(927,225)	(299,608)	(22,191)
14043	BELEN CONSOLIDATED SCHOOLS	(1,694,332)	(1,812,460)	(1,098,533)	(314,486)	24,418
3010	BERNALILLO COUNTY	(8,853,555)	(11,117,640)	(7,507,827)	(1,464,466)	1,556,186
29086	BERNALILLO PUBLIC SCHOOLS	(923,570)	(1,543,367)	(669,302)	267,265	101,382
16051	BLOOMFIELD MUNICIPAL SCHOOLS	(991,801)	(1,461,085)	(960,112)	(196,178)	46,301
26077	CAPITAN MUNICIPAL SCHOOLS	(185,199)	(271,829)	(159,425)	(28,555)	33,790
3005	CARLSBAD MUNICIPAL SCHOOLS	(2,477,568)	(2,989,110)	(1,597,836)	(6,401)	472,017
26078	CARRIZOZO MUNICIPAL SCHOOLS	(81,249)	(128,838)	(76,604)	(12,087)	2,206
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	(2,340,340)	(3,135,762)	(2,206,062)	(440,928)	(155,518)
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	(4,491,298)	(6,856,538)	(4,589,800)	(1,991,187)	960,809
2150	CENTRAL REGION EDUCATION COOPERATIVE	126,675	(21,974)	(24,165)	219,951	189,512
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	(67,027)	(100,127)	(53,768)	(5,507)	6,054
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	(188,155)	(280,098)	(161,897)	(40,339)	(3,848)
3030	CHAVES COUNTY	(894,837)	(1,012,026)	(674,918)	(210,661)	39,169
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	(53,237)	(130,502)	24,455	23,570	76,182
3040	CIBOLA COUNTY	(240,437)	(288,757)	(165,069)	(18,920)	63,844
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	(60,720)	(121,174)	(71,424)	24,344	45,785
9027	CIMARRON MUNICIPAL SCHOOLS	(184,880)	(201,240)	(197,065)	(74,212)	(7,901)
2010	CITY OF ALAMOGORDO	(895,321)	(966,128)	(675,401)	(225,042)	(12,077)
2020	CITY OF ALBUQUERQUE	(21,822,424)	(27,199,635)	(18,950,517)	(5,925,841)	1,358,472
2040	CITY OF AZTEC	(292,673)	(333,859)	(215,023)	(86,857)	(5,699)
2060	CITY OF BELEN	(86,095)	(154,246)	(129,721)	63,927	177,714
2090	CITY OF BLOOMFIELD	(235,483)	(304,638)	(168,153)	(46,117)	14,633
2110	CITY OF CARLSBAD	(2,290,613)	(2,709,088)	(1,917,480)	(793,412)	24,101
2180	CITY OF CLOVIS	(1,043,708)	(1,132,379)	(819,316)	(320,464)	12,782
2210	CITY OF DEMING	(537,158)	(582,488)	(427,462)	(131,209)	57,509
2290	CITY OF ESPANOLA	(382,094)	(504,437)	(366,667)	(113,559)	17,924
2310	CITY OF FARMINGTON	(4,067,501)	(3,951,269)	(2,534,909)	(656,508)	464,985
2330	CITY OF GALLUP	(1,203,865)	(1,451,493)	(917,846)	(416,786)	137,963
2380	CITY OF JAL	28,024	(96,072)	(78,997)	1,870	38,965
2400	CITY OF LAS CRUCES	(5,565,007)	(6,174,321)	(4,154,700)	(1,006,517)	905,971
2410	CITY OF LAS VEGAS	(536,030)	(799,232)	(623,951)	(299,242)	(22,761)
2500	CITY OF MORIARTY	(76,084)	(94,638)	(63,013)	(28,763)	(15,819)
2550	CITY OF PORTALES	(426,886)	(485,138)	(327,062)	(114,511)	5,850
2570	CITY OF RATON	(282,337)	(319,887)	(217,400)	(64,690)	26,070
2620	CITY OF RIO RANCHO	(2,011,150)	(2,892,718)	(1,803,901)	(334,089)	545,852
2630	CITY OF ROSWELL	(1,886,445)	(2,217,172)	(1,417,260)	(760,662)	(123,998)
2690	CITY OF SANTA FE	(5,566,109)	(6,198,501)	(3,433,844)	(857,881)	114,560
2710	CITY OF SANTA ROSA	(179,688)	(148,645)	(104,429)	(59,640)	(13,694)
2730	CITY OF SOCORRO	(282,472)	(345,535)	(222,625)	(23,934)	75,179
2950	CITY OF SUNLAND PARK	(313,130)	(322,573)	(240,385)	(68,913)	68,672
2760	CITY OF T O R C	(222,488)	(301,537)	(251,227)	(80,789)	(3,452)
2780	CITY OF TEXICO	(33,381)	(30,307)	(24,082)	(4,021)	2,763
2810	CITY OF TUCUMCARI	(348,737)	(359,224)	(157,875)	(41,553)	2,586
18056	CLAYTON MUNICIPAL SCHOOLS	(195,173)	(319,263)	(166,903)	(40,005)	1,791
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	(58,777)	(181,160)	(146,855)	(79,081)	(25,952)

New Mexico Retiree Health Care Authority
Schedule of Deferred OPEB Amortization by Employer
June 30, 2024

Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		Ending 2025	Ending 2026	Ending 2027	Ending 2028	Ending 2029
		(16)	(17)	(18)	(19)	(20)
5012	CLOVIS MUNICIPAL SCHOOLS	\$ (2,291,739)	\$ (3,587,046)	\$ (2,471,434)	\$ (343,555)	\$ 513,021
8024	COBRE CONSOLIDATED SCHOOLS	(853,975)	(914,206)	(600,301)	(137,911)	304
3050	COLFAX COUNTY	(204,906)	(255,481)	(164,881)	(10,592)	17,068
2421	CORAL COMMUNITY CHARTER SCHOOL	(69,576)	(86,584)	(63,901)	(48,069)	(13,391)
26079	CORONA PUBLIC SCHOOLS	(54,989)	(79,344)	(48,012)	2,858	22,292
2363	CORRALES INTERNATIONAL SCHOOL	(78,533)	(107,477)	(75,150)	(16,922)	5,868
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	(57,050)	(170,101)	(117,493)	(31,842)	38,415
25319	COTTONWOOD VALLEY CHARTER SCHOOL	(56,414)	(81,971)	(74,398)	(35,606)	2,567
29087	CUBA INDEPENDENT SCHOOLS	(21,403)	(408,206)	(124,777)	120,928	121,510
3060	CURRY COUNTY	(450,804)	(572,270)	(329,985)	(85,491)	26,216
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	(61,811)	(55,273)	(28,609)	(6,554)	9,591
19059	DEMING PUBLIC SCHOOLS	(1,559,881)	(2,650,465)	(1,695,116)	(769,362)	15,559
18057	DES MOINES MUNICIPAL SCHOOLS	(61,085)	(85,346)	(49,399)	(2,161)	17,238
4008	DEXTER CONSOLIDATED SCHOOLS	(324,479)	(414,316)	(280,771)	(44,499)	(14,746)
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	(60,468)	(116,339)	(92,890)	(31,657)	(6,083)
11117	DORA CONSOLIDATED SCHOOLS	(134,312)	(175,418)	(131,012)	(40,523)	(2,364)
16359	DREAM DINE' CHARTER SCHOOL	(118)	(11,096)	(10,064)	(2,588)	(12,264)
17115	DULCE INDEPENDENT SCHOOLS	(335,200)	(492,398)	(213,024)	(21,915)	50,342
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	5,779	(16,978)	(6,766)	10,821	7,628
2304	EAST MOUNTAIN HIGH SCHOOL	(96,980)	(153,538)	(107,157)	(74,108)	51,649
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	(1,911,860)	(2,696,480)	(1,811,065)	(923,037)	335,814
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	(797,622)	(817,971)	(474,465)	(151,874)	30,489
3100	EDDY COUNTY	(1,240,475)	(1,566,013)	(1,294,786)	(380,569)	201,923
2323	EL CAMINO REAL ACADEMY	(79,682)	(163,328)	(110,225)	(44,091)	(15,424)
11034	ELIDA MUNICIPAL SCHOOLS	(76,483)	(122,545)	(75,995)	(8,748)	5,247
17054	ESPANOLA PUBLIC SCHOOLS	(1,481,790)	(1,998,615)	(1,431,685)	(492,271)	55,247
22065	ESTANCIA MUNICIPAL SCHOOLS	(218,280)	(377,561)	(230,561)	(44,069)	72,711
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	(74,217)	(170,677)	(78,323)	17,366	55,545
6016	EUNICE PUBLIC SCHOOLS	(236,988)	(412,748)	(241,860)	(90,040)	19,875
2432	EXPLORE ACADEMY	403,329	156,446	199,874	192,503	38,901
7440	EXPLORE LAS CRUCES	135,899	96,738	137,358	121,073	80,888
29125	EXPLORE ACADEMY RIO RANCHO	68,377	41,562	75,831	124,002	137,844
16052	FARMINGTON MUNICIPAL SCHOOLS	(3,045,515)	(5,380,004)	(3,428,318)	(946,924)	54,262
11118	FLOYD MUNICIPAL SCHOOLS	(141,305)	(158,436)	(83,689)	(25,632)	7,562
27083	FT SUMNER MUNICIPAL SCHOOLS	(154,525)	(234,178)	(159,162)	(69,999)	(16,182)
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	(4,578,535)	(6,964,647)	(4,900,125)	(1,419,937)	275,274
4140	GALLUP HOUSING AUTHORITY	(23,347)	(41,173)	(29,519)	(2,895)	(1,254)
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	(5,326,415)	(6,838,805)	(4,121,274)	(870,475)	317,154
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	(61,702)	(85,564)	(59,540)	(209)	(3,690)
2362	GORDON BERNELL CHARTER SCHOOL	(215,864)	(227,113)	(94,292)	(52,990)	11,296
5013	GRADY MUNICIPAL SCHOOLS	(74,191)	(106,323)	(75,651)	(21,033)	(1,066)
3110	GRANT COUNTY	(563,756)	(634,623)	(466,414)	(169,759)	47,507
14044	GRANTS-CIBOLA COUNTY SCHOOLS	(1,198,206)	(1,862,693)	(1,130,059)	(93,448)	154,213
4009	HAGERMAN MUNICIPAL SCHOOLS	(224,897)	(269,271)	(162,643)	(8,256)	56,402
7022	HATCH VALLEY MUNICIPAL SCHOOLS	(361,582)	(592,728)	(345,202)	(106,719)	(12,256)
2430	HEALTH LEADERSHIP HIGH SCHOOL	(128,885)	(111,337)	(72,537)	(27,413)	(4,302)
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	(157,057)	(73,800)	(39,277)	(10,243)	11,082
6017	HOBBS MUNICIPAL SCHOOLS	(2,440,341)	(4,132,072)	(3,201,095)	(783,977)	70,846
26080	HONDO VALLEY PUBLIC SCHOOLS	(63,510)	(102,680)	(76,533)	(40,965)	9,427
2327	HORIZON ACADEMY WEST	(124,739)	(192,151)	(96,365)	(11,085)	17,646
10119	HOUSE MUNICIPAL SCHOOLS	(87,352)	(93,630)	(68,136)	(16,432)	(7,286)
573	HOZHO ACADEMY	346,278	99,114	153,491	223,464	189,986
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	(56,151)	(112,187)	(144,362)	(11,883)	328
7420	J. PAUL TAYLOR ACADEMY	(41,436)	(66,668)	(46,663)	(9,554)	10,572
6018	JAL PUBLIC SCHOOLS	(102,862)	(206,900)	(110,336)	52,286	57,030
3321	JEFFERSON MONTESSORI ACADEMY	(60,648)	(101,430)	(79,676)	(67,077)	(25,834)
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	(117,262)	(201,176)	(108,543)	(41,369)	(53,174)
29088	JEMEZ VALLEY PUBLIC SCHOOLS	(198,339)	(203,732)	(132,816)	(43,806)	(16,497)
7337	LA ACADEMIA DE DOLORES HUERTA	(84,503)	(73,545)	(41,949)	(30,813)	(27,556)
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	(264,609)	(174,077)	(140,417)	(83,762)	(5,799)
4010	LAKE ARTHUR SCHOOLS	(36,890)	(77,896)	(45,722)	(7,822)	16,546
7023	LAS CRUCES SCHOOL DISTRICT #2	(7,551,365)	(11,151,954)	(7,256,140)	(1,810,875)	362,657
7338	LAS MONTANAS CHARTER HIGH SCHOOL	(90,114)	(115,663)	(92,406)	(40,662)	9,795
12037	LAS VEGAS CITY SCHOOLS	(597,405)	(816,083)	(542,466)	(145,551)	47,043
3150	LEA COUNTY	(1,081,304)	(1,329,827)	(731,450)	(219,836)	323,197
3160	LINCOLN COUNTY	(349,941)	(371,715)	(246,087)	(93,204)	34,155
10120	LOGAN MUNICIPAL SCHOOLS	(143,225)	(179,374)	(121,636)	(48,403)	5,213
23070	LORDSBURG MUNICIPAL SCHOOLS	(240,495)	(330,313)	(238,503)	(107,731)	1,134
3170	LOS ALAMOS COUNTY	(2,743,626)	(3,300,710)	(2,247,879)	(206,957)	710,382

New Mexico Retiree Health Care Authority
Schedule of Deferred OPEB Amortization by Employer
June 30, 2024

Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year Ending 2025	Fiscal Year Ending 2026	Fiscal Year Ending 2027	Fiscal Year Ending 2028	Fiscal Year Ending 2029
		(16)	(17)	(18)	(19)	(20)
32093	LOS ALAMOS PUBLIC SCHOOLS	\$ (1,580,990)	\$ (2,238,875)	\$ (1,520,977)	\$ (353,957)	\$ 171,002
14045	LOS LUNAS CONSOLIDATED SCHOOLS	(2,335,067)	(3,749,186)	(2,238,668)	(166,965)	313,046
2322	LOS PUENTES CHARTER SCHOOL	(105,468)	(96,886)	(66,018)	(53,666)	(31,265)
3006	LOVING MUNICIPAL SCHOOLS	(94,476)	(268,149)	(226,890)	(29,914)	14,420
6019	LOVINGTON MUNICIPAL SCHOOLS	(965,316)	(1,615,867)	(1,093,034)	(73,640)	60,767
12128	LUNA COMMUNITY COLLEGE	(595,981)	(592,922)	(394,372)	(106,428)	13,549
3180	LUNA COUNTY	(574,948)	(733,031)	(460,661)	(185,297)	9,683
25075	MAGDALENA MUNICIPAL SCHOOLS	(182,625)	(238,750)	(169,836)	(75,375)	21,818
2311	MARK ARMIJO ACADEMY	(39,128)	(114,552)	(50,915)	(15,567)	9,838
9028	MAXWELL MUNICIPAL SCHOOLS	(100,169)	(130,009)	(82,088)	(27,536)	(5,354)
17424	MCCURDY CHARTER SCHOOL	(90,491)	(180,713)	(116,966)	(14,461)	8,480
3200	MCKINLEY COUNTY	(824,834)	(874,530)	(620,156)	(255,091)	(8,819)
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	(177,064)	(185,488)	(129,580)	(57,354)	(1,820)
5014	MELROSE MUNICIPAL SCHOOLS	(110,327)	(157,623)	(101,163)	(36,923)	2,691
17127	MESA VISTA SCHOOLS	(32,895)	(188,742)	(96,649)	(22,410)	284
10141	MESALANDS COMMUNITY COLLEGE	(217,001)	(220,403)	(133,865)	(156,726)	(192,010)
4570	MID-REGION COUNCIL OF GOVERNMENTS	(382,836)	(492,073)	(352,709)	(111,691)	66,915
13369	MIDDLE COLLEGE HIGH SCHOOL	(29,313)	(61,081)	(29,539)	(10,409)	3,122
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	423,682	(74,372)	(58,464)	(151,068)	(194,795)
1306	MONTE DEL SOL CHARTER SCHOOL	(111,568)	(169,650)	(133,376)	(76,676)	(598)
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	(44,553)	(116,922)	(53,630)	(3,798)	3,764
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	(51,941)	(92,016)	(42,955)	(9,000)	5,926
30089	MORA INDEPENDENT SCHOOLS	(274,516)	(313,352)	(192,126)	(87,097)	(36,307)
9324	MORENO VALLEY CHARTER HIGH SCHOOL	(20,139)	(45,221)	(34,487)	(9,884)	(12,854)
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	(632,615)	(1,040,687)	(662,545)	(4,127)	106,926
16356	MOSAIC ACADEMY CHARTER SCHOOL	(30,793)	(60,080)	(42,193)	(90)	8,583
31091	MOSQUERO MUNICIPAL SCHOOLS	(26,233)	(35,873)	(39,720)	436	2,495
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	(20,235)	(64,172)	(57,280)	(14,895)	(10,983)
22067	MOUNTAINAIR PUBLIC SCHOOLS	(55,916)	(196,500)	(91,138)	(23,388)	(15,546)
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	(99,524)	(108,894)	(93,366)	(45,781)	(9,122)
2354	NATIVE AMERICAN COMMUNITY ACADEMY	(165,933)	(237,253)	(145,642)	(72,135)	21,725
2148	NEW MEXICO ACTIVITIES ASSOCIATION	(88,060)	(100,164)	(70,692)	(24,107)	4,479
1418	NEW MEXICO CONNECTIONS ACADEMY	89,409	(131,020)	(209,232)	(57,136)	21,062
12102	NEW MEXICO HIGHLANDS UNIVERSITY	(1,515,972)	(1,737,398)	(1,395,995)	(613,862)	(163,003)
2414	NEW MEXICO INTERNATIONAL SCHOOL	73,064	(79,758)	(57,453)	(11,492)	741
6124	NEW MEXICO JUNIOR COLLEGE	(847,562)	(1,004,966)	(475,450)	101,031	271,022
4097	NEW MEXICO MILITARY INSTITUTE	(1,032,606)	(1,167,248)	(764,967)	(223,061)	27,998
1416	NEW MEXICO SCHOOL FOR THE ARTS	(46,342)	(95,407)	(65,865)	182	20,903
1094	NEW MEXICO SCHOOL FOR THE DEAF	(815,990)	(1,038,813)	(669,410)	(209,296)	40,942
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	(653,118)	(835,001)	(513,137)	(173,280)	18,472
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	(38,832)	(59,852)	(44,918)	(52)	32,140
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	(158,478)	(210,522)	(130,260)	(6,687)	47,752
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	(128,338)	(159,013)	(99,099)	(19,187)	31,334
2328	NORTH VALLEY ACADEMY	(153,464)	(194,829)	(160,836)	(93,022)	(39,510)
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	(69,182)	(57,498)	(37,402)	8,812	25,260
32110	NORTHERN NEW MEXICO COLLEGE	(373,452)	(681,349)	(504,451)	(77,273)	69,995
4215	NORTHERN REGIONAL HOUSING AUTHORITY	32,108	21,802	95,055	140,734	(7,840)
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	(99,548)	(116,794)	(77,396)	(28,585)	2,106
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	(59,291)	(56,337)	(36,322)	(16,206)	(9,655)
32118	PECOS CONNECTIONS ACADEMY	351,157	90,794	(90,441)	63,399	42,947
12039	PECOS INDEPENDENT SCHOOLS	(358,731)	(383,474)	(240,333)	(87,397)	(15,807)
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	(60,693)	(84,889)	(49,863)	(18,518)	(8,127)
20060	PENASCO INDEPENDENT SCHOOLS	(220,827)	(257,795)	(158,344)	(74,318)	(13,454)
1001	POJOAQUE VALLEY SCHOOLS	(722,614)	(908,882)	(220,629)	44,563	132,026
11035	PORTALES MUNICIPAL SCHOOLS	(832,964)	(1,388,339)	(956,734)	(177,138)	36,126
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	(117,947)	(180,304)	(119,068)	(17,724)	2,799
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	(81,057)	(129,220)	(88,129)	(19,759)	21,890
20125	QUESTA INDEPENDENT SCHOOLS	(146,279)	(183,611)	(41,967)	30,295	3,706
7445	RAICES DEL SABER XINACHTLI COMMUNITY SCHOOL	106,222	36,303	27,181	45,623	21,557
9029	RATON PUBLIC SCHOOLS	(130,585)	(437,868)	(283,477)	(63,690)	5,985
2580	RATON PUBLIC SERVICE	(81,977)	(77,429)	(53,706)	(14,891)	4,136
20312	RED RIVER VALLEY CHARTER SCHOOL	(27,403)	(42,193)	(36,087)	(14,967)	(1,401)
26150	REGION IX EDUCATION COOPERATIVE	(236,190)	(326,476)	(200,878)	(72,518)	270
5016	REGIONAL EDUCATION COOPERATIVE #6	(32,421)	(32,392)	(15,916)	6,919	13,512
6150	REGIONAL EDUCATION COOPERATIVE VII	(4,141)	(29,733)	(9,523)	(1,655)	(15,861)
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	(75,045)	(82,410)	(42,741)	(583)	5,350
28085	RESERVE SCHOOL DISTRICT	(102,089)	(132,987)	(75,287)	(19,473)	1,449
3240	RIO ARRIBA COUNTY	(682,566)	(828,273)	(630,438)	(160,648)	147,463
12326	RIO GALLINAS CHARTER SCHOOL	(1,976)	(34,645)	(7,674)	15,543	12,525
2445	RIO GRANDE ACADEMY OF FINE ARTS	53,142	37,431	54,797	55,893	32,983
29123	RIO RANCHO PUBLIC SCHOOLS	(3,123,054)	(8,848,472)	(5,365,365)	(1,090,623)	265,135

New Mexico Retiree Health Care Authority
Schedule of Deferred OPEB Amortization by Employer
June 30, 2024

Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year Ending 2025	Fiscal Year Ending 2026	Fiscal Year Ending 2027	Fiscal Year Ending 2028	Fiscal Year Ending 2029
		(16)	(17)	(18)	(19)	(20)
2318	ROBERT F. KENNEDY CHARTER SCHOOL	\$ (107,345)	\$ (177,550)	\$ (124,909)	\$ (49,925)	\$ (50,805)
3250	ROOSEVELT COUNTY	(249,934)	(287,297)	(187,302)	(80,881)	(5,883)
2313	ROOTS AND WINGS COMMUNITY SCHOOL	(7,621)	(16,091)	(9,389)	(3,487)	4,253
4011	ROSWELL INDEPENDENT SCHOOLS	(2,889,369)	(4,458,334)	(2,993,698)	(838,923)	177,088
31092	ROY SCHOOLS	(45,033)	(70,370)	(52,102)	(25,484)	8,186
26081	RUIDOSO MUNICIPAL SCHOOLS	(594,779)	(886,841)	(492,531)	(7,462)	50,768
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	(70,437)	(89,978)	(56,547)	(9,030)	13,108
10032	SAN JON MUNICIPAL SCHOOLS	(81,707)	(97,146)	(52,650)	9,324	26,575
32107	SAN JUAN COMMUNICATIONS	(136,751)	(125,869)	(63,073)	18,216	13,160
3260	SAN JUAN COUNTY	(2,497,303)	(2,751,153)	(1,839,238)	(553,013)	89,913
4390	SAN JUAN WATER COMMISSION	(15,299)	(22,794)	(18,822)	(5,086)	7,787
3270	SAN MIGUEL COUNTY	(323,361)	(376,070)	(236,121)	(64,338)	(24,031)
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	57,149	(30,746)	(19,097)	(3,438)	8,963
3280	SANDOVAL COUNTY	(1,302,372)	(1,544,542)	(1,177,190)	(342,992)	148,228
4260	SANTA FE CIVIC HOUSING AUTHORITY	(104,664)	(130,827)	(79,273)	(44,475)	13,113
1003	SANTA FE COMMUNITY COLLEGE	(1,678,572)	(1,965,278)	(1,072,437)	(159,981)	171,471
3290	SANTA FE COUNTY	(3,765,127)	(4,025,509)	(2,521,589)	(427,741)	707,410
1002	SANTA FE PUBLIC SCHOOLS	(5,153,853)	(7,317,975)	(4,801,533)	(1,595,312)	75,938
4270	SANTA FE SOLID WASTE MANAGEMENT AGENCY	185,066	143,805	(111,091)	(40,459)	11,329
24072	SANTA ROSA CONSOLIDATED SCHOOLS	(223,155)	(365,900)	(315,694)	(141,651)	19,553
14366	SCHOOL OF DREAMS ACADEMY	(42,713)	(142,361)	(52,945)	(12,090)	(9,272)
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	49,468	24,006	(52,417)	(24,305)	2,544
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	53,436	(35,957)	(4,072)	47,772	67,858
3300	SIERRA COUNTY	(219,764)	(261,305)	(149,432)	(45,012)	30,843
8026	SILVER CITY CONSOLIDATED SCHOOLS	(1,225,406)	(1,442,629)	(887,628)	(279,960)	53,065
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	(42,823)	(34,933)	(31,608)	(19,889)	(13,805)
25076	SOCORRO CONSOLIDATED SCHOOLS	(627,729)	(852,135)	(500,834)	(100,342)	21,605
2440	SOLARE COLLEGIATE CHARTER	203,096	46,030	48,102	75,707	84,654
2309	SOUTH VALLEY ACADEMY	(164,759)	(296,147)	(208,515)	(23,680)	50,199
2396	SOUTH VALLEY PREPARATORY SCHOOL	(24,333)	(69,298)	(54,555)	(27,805)	(9,420)
3010E	SOUTHEAST NEW MEXICO COLLEGE SENMC	442,470	268,947	490,707	802,422	892,008
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	(48,511)	(70,953)	(58,939)	(23,947)	1,716
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	(106,925)	(106,518)	(63,943)	(1,129)	14,324
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	(13,707)	(11,564)	(15,372)	(15,087)	(6,147)
2346	SOUTHWEST PRIMARY LEARNING CENTER	(50,760)	(70,323)	(46,879)	(32,623)	(13,890)
21150	SOUTHWEST REGIONAL EDUCATION #10	(26,031)	(90,891)	(17,270)	103,777	152,780
32098	SOUTHWEST SECONDARY LEARNING CENTER	(102,791)	(94,133)	(70,221)	(30,512)	(31,668)
4520	SPRINGER HOUSING AUTHORITY	(8,328)	(10,787)	(8,873)	(3,941)	579
9030	SPRINGER MUNICIPAL SCHOOLS	(91,668)	(119,344)	(84,929)	(33,055)	8,126
20265	TAOS ACADEMY CHARTER SCHOOL	(40,580)	(96,648)	(25,505)	(312)	7,600
20307	TAOS CHARTER SCHOOL	(19,368)	(56,551)	(47,279)	(13,334)	11,147
3320	TAOS COUNTY	(682,131)	(738,587)	(534,977)	(79,397)	176,475
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	(42,921)	(47,220)	(25,503)	(11,401)	583
20435	TAOS INTERNATIONAL SCHOOL	(18,982)	(64,990)	(35,793)	(28,838)	(21,792)
20062	TAOS MUNICIPAL SCHOOLS	(945,963)	(1,225,592)	(960,839)	(341,472)	(78,027)
3410	TAOS SOIL AND WATER CONSERVATION DISTRICT	9,181	5,581	10,182	16,650	18,507
6020	TATUM MUNICIPAL SCHOOLS	(163,599)	(218,103)	(160,961)	(44,707)	(18)
2394	TECH LEADERSHIP HIGH SCHOOL	(59,761)	(100,040)	(64,773)	(19,853)	17,213
5015	TEXICO MUNICIPAL SCHOOLS	(230,522)	(322,136)	(241,193)	(83,876)	10,040
29408	THE ASK ACADEMY	(93,248)	(177,897)	(139,571)	(17,750)	22,000
2413	THE GREAT ACADEMY	(80,388)	(89,864)	(49,438)	(14,096)	(19,462)
1398	THE MASTERS PROGRAM	(42,229)	(95,213)	(39,562)	48,446	42,177
2366	THE NEW AMERICA SCHOOL	(110,007)	(116,978)	(91,934)	(25,024)	(3,507)
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	(110,181)	(80,911)	(60,479)	(36,407)	6,380
1425	THRIVE COMMUNITY SCHOOL	103,689	70,349	111,974	150,793	86,475
2370	TIERRA ADENTRO OF NEW MEXICO	(119,454)	(168,312)	(139,123)	(50,225)	(4,629)
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	(94,521)	(147,173)	(103,445)	(38,105)	(9,417)
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	(19,336)	(10,922)	(13,915)	(6,107)	(328)
3330	TORRANCE COUNTY	(220,643)	(315,606)	(248,505)	(94,858)	23,813
2080	TOWN OF BERNALILLO	(315,050)	(447,044)	(270,988)	(64,586)	79,458
4290	TOWN OF EDGEWOOD	(67,313)	(108,806)	(53,053)	18,985	15,735
2270	TOWN OF ELIDA	(17,961)	(13,572)	(6,578)	(2,135)	(722)
2300	TOWN OF ESTANCIA	(7,671)	(26,310)	843	25,043	27,695
2720	TOWN OF SILVER CITY	(461,484)	(507,262)	(354,706)	(125,538)	1,747
2750	TOWN OF SPRINGER	(28,062)	(39,683)	(23,662)	(18,104)	(9,548)
2770	TOWN OF TAOS	(405,869)	(414,830)	(221,027)	(86,602)	28,110
32106	TOWN OF TATUM	(65,117)	(51,836)	(75,343)	(49,801)	(20,757)
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	(52,804)	(54,630)	(53,999)	(19,819)	(1,964)
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	(493,247)	(675,581)	(440,450)	(76,134)	124,412
10033	TUCUMCARI PUBLIC SCHOOLS	(389,645)	(497,461)	(357,023)	(113,849)	(15,099)
15049	TULAROSA MUNICIPAL SCHOOLS	(314,084)	(456,244)	(257,297)	(12,974)	49,515
1315	TURQUOISE TRAIL CHARTER SCHOOL	(73,691)	(223,300)	(159,214)	(88,909)	(15,849)
3340	UNION COUNTY	(137,118)	(129,752)	(113,763)	(62,900)	(4,335)

New Mexico Retiree Health Care Authority
Schedule of Deferred OPEB Amortization by Employer
June 30, 2024

Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year Ending 2025	Fiscal Year Ending 2026	Fiscal Year Ending 2027	Fiscal Year Ending 2028	Fiscal Year Ending 2029
		(16)	(17)	(18)	(19)	(20)
3350	VALENCIA COUNTY	\$ (611,761)	\$ (801,849)	\$ (270,170)	\$ (149,105)	\$ 106,826
24073	VAUGHN MUNICIPAL SCHOOLS	(53,502)	(80,363)	(57,620)	(1,893)	6,121
2100	VILLAGE OF BOSQUE FARMS	(98,099)	(129,021)	(92,316)	(48,273)	(7,960)
2130	VILLAGE OF CHAMA	(39,336)	(40,733)	(32,831)	(12,612)	6,362
32099	VILLAGE OF FT SUMNER	(40,520)	(32,896)	(23,159)	(12,149)	(2,233)
32100	VILLAGE OF HATCH	(71,826)	(74,866)	(62,756)	(35,585)	(6,424)
32101	VILLAGE OF JEMEZ SPRINGS	(22,131)	(27,420)	21,105	(3,755)	(6,240)
32102	VILLAGE OF LOGAN	(42,523)	(50,104)	(39,642)	(15,403)	328
2880	VILLAGE OF MELROSE	(9,684)	(13,357)	(13,374)	(2,322)	1,173
2490	VILLAGE OF MILAN	(112,416)	(104,663)	(67,049)	(3,280)	10,422
2530	VILLAGE OF PECOS	(36,757)	(35,195)	2,312	(5,372)	3,419
2560	VILLAGE OF QUESTA	(30,286)	(38,584)	(573)	24,903	22,968
2610	VILLAGE OF RESERVE	(14,038)	(13,827)	(10,078)	(1,114)	203
2800	VILLAGE OF TIJERAS	(3,198)	(27,804)	(18,946)	(4,909)	(1,928)
20317	VISTA GRANDE CHARTER HIGH SCHOOL	(34,907)	(75,190)	(28,373)	(25,652)	(14,318)
2442	VOZ COLLEGIATE PREP	54,256	39,061	41,483	38,082	30,886
30090	WAGON MOUND PUBLIC SCHOOLS	(60,647)	(106,757)	(96,112)	(13,136)	(515)
29330	WALATOWA CHARTER HIGH SCHOOL	(34,122)	(46,843)	(18,864)	4,244	6,403
12038	WEST LAS VEGAS PUBLIC SCHOOLS	(500,574)	(844,370)	(659,485)	(228,703)	1,043
8099	WESTERN NEW MEXICO UNIVERSITY	(1,052,883)	(1,347,617)	(853,626)	(226,052)	110,273
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	(20,015)	(26,640)	(21,426)	(8,193)	1,433
13142	ZUNI PUBLIC SCHOOLS	(555,084)	(847,492)	(477,207)	(184,742)	63,603
17425	LA TIERRA MONTESSORI SCHOOL *	(59,807)	(50,714)	(24,149)	(47,974)	(59,933)
4170	RATON HOUSING AUTHORITY **	(59,841)	(58,968)	(14,335)	-	-
17334	LINDRITH AREA HERITAGE SCHOOL***	(28,375)	(16,508)	-	-	-
2403	STUDENT ATHLETE HEADQUARTERS ACADEMY ****	-	-	-	-	-
16358	NEW MEXICO VIRTUAL ACADEMY *****	-	-	-	-	-
2357	LA RESOLANA LEADERSHIP ACADEMY ****	-	-	-	-	-
16357	CARINOS CHARTER SCHOOL *****	-	-	-	-	-
7339	ANTHONY CHARTER SCHOOL *****	-	-	-	-	-
2344	ACADEMY OF TRADES AND TECHNOLOGY ****	-	-	-	-	-
		<u>\$ (279,262,849)</u>	<u>\$ (383,008,089)</u>	<u>\$ (250,422,900)</u>	<u>\$ (64,054,639)</u>	<u>\$ 27,573,584</u>

* Zero Share in 2024

** Zero Share in 2022

*** Zero Share in 2021

**** Zero Share in 2019

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer – Discount Rate
June 30, 2024

Employer Code	Employer	1-Percent Decrease (6.00%) (21)	Current Discount Rate (7.00%) (22)	1-Percent Increase (8.00%) (23)
1341	STATE OF NEW MEXICO	\$ 542,181,594	\$ 429,939,178	\$ 337,929,332
2308	21ST CENTURY PUBLIC ACADEMY	1,030,610	817,253	642,356
2340	ABQ CHARTER ACADEMY	998,782	792,015	622,518
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	1,153,220	914,481	718,776
2390	ACE LEADERSHIP	918,833	728,616	572,688
2441	ACES TECHNICAL CHARTER SCHOOL	423,551	335,867	263,989
15046	ALAMOGORDO PUBLIC SCHOOLS	16,992,309	13,474,561	10,590,915
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	13,923,912	11,041,384	8,678,454
2343	ALBUQUERQUE BILINGUAL ACADEMY	1,342,543	1,064,610	836,776
2435	ALBUQUERQUE COLLEGIATE	532,801	422,500	332,082
4560	ALBUQUERQUE HOUSING AUTHORITY	1,354,631	1,074,195	844,310
2341	ALBUQUERQUE INSTITUTE FOR MATHEMATICS AND SCIENCE	767,347	608,491	478,270
4580	ALBUQUERQUE METROPOLITAN ARROYO FLOOD CONTROL AUTHORITY	786,698	623,836	490,331
2003	ALBUQUERQUE PUBLIC SCHOOLS	248,951,226	197,413,350	155,165,577
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	2,404,009	1,906,331	1,498,364
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	1,193,460	946,390	743,856
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	401,779	318,602	250,419
8347	ALDO LEOPOLD CHARTER SCHOOL	758,882	601,778	472,994
2356	ALICE KING COMMUNITY SCHOOL	1,366,648	1,083,725	851,800
7335	ALMA D' ARTE CHARTER HIGH	377,249	299,151	235,131
575	ALTURA PREP	488,991	387,760	304,777
2303	AMY BIEHL CHARTER SCHOOL	844,963	670,039	526,646
20316	ANANSI CHARTER SCHOOL	597,375	473,706	372,330
23121	ANIMAS PUBLIC SCHOOLS	729,599	578,557	454,742
3004	ARTESIA PUBLIC SCHOOLS	10,661,579	8,454,419	6,645,117
16050	AZTEC MUNICIPAL SCHOOLS	6,991,901	5,544,438	4,357,891
14043	BELEN CONSOLIDATED SCHOOLS	10,687,027	8,474,599	6,660,978
3010	BERNALILLO COUNTY	65,274,075	51,761,038	40,683,831
29086	BERNALILLO PUBLIC SCHOOLS	12,118,974	9,610,104	7,553,478
16051	BLOOMFIELD MUNICIPAL SCHOOLS	8,404,568	6,664,655	5,238,374
26077	CAPITAN MUNICIPAL SCHOOLS	1,715,215	1,360,132	1,069,054
3005	CARLSBAD MUNICIPAL SCHOOLS	21,561,734	17,098,024	13,438,933
26078	CARRIZO MUNICIPAL SCHOOLS	691,975	548,722	431,292
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	20,974,326	16,632,221	13,072,815
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	35,477,940	28,133,298	22,112,585
2150	CENTRAL REGION EDUCATION COOPERATIVE	2,989,862	2,370,901	1,863,512
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	563,020	446,464	350,918
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	1,544,908	1,225,081	962,906
3030	CHAVES COUNTY	3,981,558	3,157,296	2,481,613
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	1,729,477	1,371,441	1,077,943
3040	CIBOLA COUNTY	1,851,239	1,467,995	1,153,835
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	1,484,098	1,176,860	925,004
9027	CIMARRON MUNICIPAL SCHOOLS	1,575,817	1,249,591	982,170
2010	CITY OF ALAMOGORDO	5,896,293	4,675,642	3,675,024
2020	CITY OF ALBUQUERQUE	146,337,563	116,042,765	91,208,839
2040	CITY OF AZTEC	1,989,736	1,577,821	1,240,157
2060	CITY OF BELEN	2,871,952	2,277,401	1,790,022
2090	CITY OF BLOOMFIELD	1,699,947	1,348,024	1,059,538
2110	CITY OF CARLSBAD	11,694,504	9,273,508	7,288,916
2180	CITY OF CLOVIS	5,840,572	4,631,457	3,640,294
2210	CITY OF DEMING	2,635,639	2,090,009	1,642,733
2290	CITY OF ESPANOLA	2,837,492	2,250,074	1,768,543
2310	CITY OF FARMINGTON	20,538,634	16,286,727	12,801,259
2330	CITY OF GALLUP	6,491,600	5,147,709	4,046,065
2380	CITY OF JAL	1,281,892	1,016,515	798,974
2400	CITY OF LAS CRUCES	36,097,299	28,624,437	22,498,617
2410	CITY OF LAS VEGAS	3,592,220	2,848,559	2,238,948
2500	CITY OF MORIARTY	659,581	523,035	411,102
2550	CITY OF PORTALES	2,452,449	1,944,743	1,528,555
2570	CITY OF RATON	1,552,419	1,231,037	967,587
2620	CITY OF RIO RANCHO	16,198,878	12,845,387	10,096,388
2630	CITY OF ROSWELL	11,623,745	9,217,397	7,244,813
2690	CITY OF SANTA FE	30,302,940	24,029,626	18,887,126
2710	CITY OF SANTA ROSA	287,121	227,681	178,956
2730	CITY OF SOCORRO	2,481,060	1,967,431	1,546,388
2950	CITY OF SUNLAND PARK	1,819,853	1,443,107	1,134,272
2760	CITY OF T OR C	1,528,932	1,212,413	952,948
2780	CITY OF TEXICO	132,860	105,355	82,809
2810	CITY OF TUCUMCARI	1,184,765	939,495	738,437
18056	CLAYTON MUNICIPAL SCHOOLS	1,516,738	1,202,743	945,348
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	1,373,576	1,089,218	856,118

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5012	CLOVIS MUNICIPAL SCHOOLS	\$ 23,788,596	\$ 18,863,881	\$ 14,826,885
8024	COBRE CONSOLIDATED SCHOOLS	4,485,411	3,556,841	2,795,654
3050	COLFAX COUNTY	1,669,409	1,323,808	1,040,504
2421	CORAL COMMUNITY CHARTER SCHOOL	549,006	435,351	342,183
26079	CORONA PUBLIC SCHOOLS	583,396	462,622	363,617
2363	CORRALES INTERNATIONAL SCHOOL	663,098	525,824	413,294
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	2,159,885	1,712,745	1,346,206
25319	COTTONWOOD VALLEY CHARTER SCHOOL	433,306	343,603	270,070
29087	CUBA INDEPENDENT SCHOOLS	4,330,531	3,434,025	2,699,121
3060	CURRY COUNTY	2,516,069	1,995,192	1,568,208
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	495,229	392,707	308,665
19059	DEMING PUBLIC SCHOOLS	15,836,420	12,557,965	9,870,477
18057	DES MOINES MUNICIPAL SCHOOLS	671,192	532,242	418,339
4008	DEXTER CONSOLIDATED SCHOOLS	2,647,727	2,099,595	1,650,267
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	871,560	691,130	543,223
11117	DORA CONSOLIDATED SCHOOLS	833,777	661,168	519,674
16359	DREAM DINE' CHARTER SCHOOL	181,158	143,655	112,912
17115	DULCE INDEPENDENT SCHOOLS	3,221,845	2,554,859	2,008,102
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	257,926	204,531	160,760
2304	EAST MOUNTAIN HIGH SCHOOL	1,141,398	905,105	711,407
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	13,177,206	10,449,261	8,213,050
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	4,577,625	3,629,965	2,853,128
3100	EDDY COUNTY	9,369,667	7,429,959	5,839,898
2323	EL CAMINO REAL ACADEMY	925,425	733,844	576,796
11034	ELIDA MUNICIPAL SCHOOLS	717,758	569,168	447,362
17054	ESPAÑOLA PUBLIC SCHOOLS	9,637,366	7,642,239	6,006,749
22065	ESTANCIA MUNICIPAL SCHOOLS	2,464,360	1,954,188	1,535,979
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	1,447,074	1,147,501	901,928
6016	EUNICE PUBLIC SCHOOLS	2,367,180	1,877,126	1,475,409
2432	EXPLORE ACADEMY	3,762,174	2,983,329	2,344,877
7440	EXPLORE LAS CRUCES	849,576	673,697	529,521
29125	EXPLORE ACADEMY RIO RANCHO	581,753	461,318	362,593
16052	FARMINGTON MUNICIPAL SCHOOLS	29,681,655	23,536,959	18,499,893
11118	FLOYD MUNICIPAL SCHOOLS	807,728	640,512	503,438
27083	FT SUMNER MUNICIPAL SCHOOLS	1,079,545	856,057	672,855
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	39,216,681	31,098,045	24,442,856
4140	GALLUP HOUSING AUTHORITY	266,056	210,977	165,826
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	36,115,696	28,639,026	22,510,083
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	530,715	420,847	330,783
2362	GORDON BERNELL CHARTER SCHOOL	591,313	468,900	368,552
5013	GRADY MUNICIPAL SCHOOLS	637,332	505,392	397,234
3110	GRANT COUNTY	2,812,079	2,229,922	1,752,704
14044	GRANTS-CIBOLA COUNTY SCHOOLS	10,944,618	8,678,863	6,821,529
4009	HAGERMAN MUNICIPAL SCHOOLS	1,443,328	1,144,530	899,593
7022	HATCH VALLEY MUNICIPAL SCHOOLS	4,082,448	3,237,300	2,544,496
2430	HEALTH LEADERSHIP HIGH SCHOOL	526,403	417,427	328,095
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	295,215	234,100	184,001
6017	HOBBS MUNICIPAL SCHOOLS	28,296,504	22,438,562	17,636,560
26080	HONDO VALLEY PUBLIC SCHOOLS	837,912	664,447	522,251
2327	HORIZON ACADEMY WEST	1,046,763	830,062	652,423
10119	HOUSE MUNICIPAL SCHOOLS	481,127	381,524	299,875
573	HOZHO ACADEMY	2,462,045	1,952,352	1,534,536
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	1,013,238	803,478	631,528
7420	J. PAUL TAYLOR ACADEMY	608,668	482,661	379,369
6018	JAL PUBLIC SCHOOLS	2,066,805	1,638,935	1,288,192
3321	JEFFERSON MONTESSORI ACADEMY	615,789	488,309	383,807
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	796,029	631,235	496,146
29088	JEMEZ VALLEY PUBLIC SCHOOLS	1,189,431	943,195	741,345
7337	LA ACADEMIA DE DOLORES HUERTA	235,960	187,111	147,068
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	805,695	638,900	502,171
4010	LAKE ARTHUR SCHOOLS	668,294	529,944	416,532
7023	LAS CRUCES SCHOOL DISTRICT #2	74,334,019	58,945,392	46,330,685
7338	LAS MONTANAS CHARTER HIGH SCHOOL	544,694	431,931	339,495
12037	LAS VEGAS CITY SCHOOLS	4,335,833	3,438,229	2,702,425
3150	LEA COUNTY	9,744,902	7,727,513	6,073,773
3160	LINCOLN COUNTY	2,085,237	1,653,551	1,299,680
10120	LOGAN MUNICIPAL SCHOOLS	1,017,692	807,009	634,304
23070	LORDSBURG MUNICIPAL SCHOOLS	1,508,097	1,195,891	939,962
3170	LOS ALAMOS COUNTY	22,456,214	17,807,330	13,996,442
32093	LOS ALAMOS PUBLIC SCHOOLS	13,662,451	10,834,050	8,515,491

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14045	LOS LUNAS CONSOLIDATED SCHOOLS	\$ 25,770,857	\$ 20,435,775	\$ 16,062,383
2322	LOS PUENTES CHARTER SCHOOL	461,263	365,773	287,495
3006	LOVING MUNICIPAL SCHOOLS	2,019,001	1,601,028	1,258,397
6019	LOVINGTON MUNICIPAL SCHOOLS	10,802,586	8,566,235	6,733,004
12128	LUNA COMMUNITY COLLEGE	2,082,657	1,651,505	1,298,072
3180	LUNA COUNTY	3,862,977	3,063,263	2,407,705
25075	MAGDALENA MUNICIPAL SCHOOLS	1,690,598	1,340,610	1,053,711
2311	MARK ARMIJO ACADEMY	696,428	552,253	434,068
9028	MAXWELL MUNICIPAL SCHOOLS	572,846	454,255	357,042
17424	MCCURDY CHARTER SCHOOL	1,224,917	971,334	763,462
3200	MCKINLEY COUNTY	4,006,157	3,176,803	2,496,946
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	476,550	377,895	297,023
5014	MELROSE MUNICIPAL SCHOOLS	864,597	685,608	538,883
17127	MESA VISTA SCHOOLS	977,576	775,198	609,301
10141	MESALANDS COMMUNITY COLLEGE	1,257,469	997,148	783,751
4570	MID-REGION COUNCIL OF GOVERNMENTS	3,415,074	2,708,085	2,128,537
13369	MIDDLE COLLEGE HIGH SCHOOL	319,143	253,074	198,915
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	5,682,918	4,506,440	3,542,032
1306	MONTE DEL SOL CHARTER SCHOOL	962,272	763,062	599,762
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	1,057,366	838,470	659,032
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	738,117	585,312	460,051
30089	MORA INDEPENDENT SCHOOLS	1,850,903	1,467,729	1,153,625
9324	MORENO VALLEY CHARTER HIGH SCHOOL	223,094	176,909	139,050
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	7,880,038	6,248,713	4,911,446
16356	MOSAIC ACADEMY CHARTER SCHOOL	488,037	387,003	304,182
31091	MOSQUERO MUNICIPAL SCHOOLS	459,903	364,694	286,647
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	744,178	590,119	463,829
22067	MOUNTAINAIR PUBLIC SCHOOLS	1,066,803	845,953	664,914
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	412,329	326,699	256,995
2354	NATIVE AMERICAN COMMUNITY ACADEMY	1,661,456	1,317,502	1,035,548
2148	NEW MEXICO ACTIVITIES ASSOCIATION	487,224	386,359	303,675
1418	NEW MEXICO CONNECTIONS ACADEMY	2,231,846	1,769,809	1,391,058
12102	NEW MEXICO HIGHLANDS UNIVERSITY	11,154,600	8,845,375	6,952,405
2414	NEW MEXICO INTERNATIONAL SCHOOL	1,127,454	894,049	702,716
6124	NEW MEXICO JUNIOR COLLEGE	6,671,751	5,290,565	4,158,349
4097	NEW MEXICO MILITARY INSTITUTE	6,425,294	5,095,130	4,004,738
1416	NEW MEXICO SCHOOL FOR THE ARTS	968,863	768,289	603,870
1094	NEW MEXICO SCHOOL FOR THE DEAF	4,285,556	3,398,360	2,671,088
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	4,459,398	3,536,213	2,779,440
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	793,643	629,343	494,659
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	1,389,092	1,101,522	865,789
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	662,639	525,459	413,007
2328	NORTH VALLEY ACADEMY	971,885	770,686	605,754
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	455,078	360,868	283,640
32110	NORTHERN NEW MEXICO COLLEGE	4,596,110	3,644,623	2,864,650
4215	NORTHERN REGIONAL HOUSING AUTHORITY	631,023	500,389	393,302
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	734,547	582,481	457,826
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	143,145	113,511	89,219
32118	PECOS CONNECTIONS ACADEMY	2,907,315	2,305,442	1,812,062
12039	PECOS INDEPENDENT SCHOOLS	1,807,058	1,432,961	1,126,298
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	327,113	259,394	203,882
20060	PENASCO INDEPENDENT SCHOOLS	1,343,815	1,065,619	837,569
1001	POJOAQUE VALLEY SCHOOLS	5,132,498	4,069,968	3,198,968
11035	PORTALES MUNICIPAL SCHOOLS	9,102,445	7,218,057	5,673,345
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	1,069,949	848,448	666,874
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	899,500	713,285	560,638
20125	QUESTA INDEPENDENT SCHOOLS	1,364,474	1,082,001	850,445
7445	RAICES DEL SABER XINACHTLI COMMUNITY SCHOOL	539,534	427,839	336,279
9029	RATON PUBLIC SCHOOLS	2,668,492	2,116,061	1,663,210
2580	RATON PUBLIC SERVICE	320,981	254,532	200,060
20312	RED RIVER VALLEY CHARTER SCHOOL	261,973	207,740	163,282
26150	REGION IX EDUCATION COOPERATIVE	1,941,668	1,539,704	1,210,197
5016	REGIONAL EDUCATION COOPERATIVE #6	282,243	223,813	175,916
6150	REGIONAL EDUCATION COOPERATIVE VII	222,812	176,685	138,873
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	375,040	297,400	233,754
28085	RESERVE SCHOOL DISTRICT	701,412	556,205	437,174
3240	RIO ARRIBA COUNTY	4,074,743	3,231,190	2,539,694
12326	RIO GALLINAS CHARTER SCHOOL	366,275	290,449	228,291
2445	RIO GRANDE ACADEMY OF FINE ARTS	340,845	270,283	212,441
29123	RIO RANCHO PUBLIC SCHOOLS	51,321,800	40,697,162	31,987,698

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2318	ROBERT F. KENNEDY CHARTER SCHOOL	\$ 1,085,765	\$ 860,990	\$ 676,733
3250	ROOSEVELT COUNTY	1,426,380	1,131,091	889,030
2313	ROOTS AND WINGS COMMUNITY SCHOOL	205,652	163,078	128,178
4011	ROSWELL INDEPENDENT SCHOOLS	29,331,249	23,259,095	18,281,493
31092	ROY SCHOOLS	455,396	361,120	283,838
26081	RUIDOSO MUNICIPAL SCHOOLS	5,381,182	4,267,170	3,353,967
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	357,386	283,400	222,750
10032	SAN JON MUNICIPAL SCHOOLS	665,449	527,687	414,759
32107	SAN JUAN COMMUNICATIONS	842,259	667,895	524,961
3260	SAN JUAN COUNTY	11,798,559	9,356,021	7,353,770
4390	SAN JUAN WATER COMMISSION	128,035	101,530	79,802
3270	SAN MIGUEL COUNTY	1,794,316	1,422,857	1,118,356
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	641,202	508,461	399,647
3280	SANDOVAL COUNTY	9,036,634	7,165,870	5,632,326
4260	SANTA FE CIVIC HOUSING AUTHORITY	701,394	556,191	437,163
1003	SANTA FE COMMUNITY COLLEGE	10,041,760	7,962,915	6,258,798
3290	SANTA FE COUNTY	20,455,239	16,220,596	12,749,280
1002	SANTA FE PUBLIC SCHOOLS	36,348,669	28,823,769	22,655,290
4270	SANTA FE SOLID WASTE MANAGEMENT AGENCY	762,169	604,385	475,042
24072	SANTA ROSA CONSOLIDATED SCHOOLS	2,728,083	2,163,315	1,700,351
14366	SCHOOL OF DREAMS ACADEMY	1,721,595	1,365,191	1,073,031
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	479,430	380,179	298,818
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	953,294	755,943	594,166
3300	SIERRA COUNTY	1,379,213	1,093,688	859,632
8026	SILVER CITY CONSOLIDATED SCHOOLS	7,382,493	5,854,170	4,601,338
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	222,829	176,699	138,884
25076	SOCORRO CONSOLIDATED SCHOOLS	4,649,374	3,686,861	2,897,848
2440	SOLARE COLLEGIATE CHARTER	1,082,991	858,790	675,003
2309	SOUTH VALLEY ACADEMY	2,057,032	1,631,185	1,282,101
2396	SOUTH VALLEY PREPARATORY SCHOOL	522,021	413,952	325,363
3010E	SOUTHEAST NEW MEXICO COLLEGE SENMC	3,764,560	2,985,221	2,346,364
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	351,360	278,621	218,994
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	597,870	474,099	372,639
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	61,906	49,090	38,585
2346	SOUTHWEST PRIMARY LEARNING CENTER	387,287	307,111	241,387
21150	SOUTHWEST REGIONAL EDUCATION #10	1,738,755	1,378,798	1,083,726
32098	SOUTHWEST SECONDARY LEARNING CENTER	394,339	312,703	245,782
4520	SPRINGER HOUSING AUTHORITY	61,747	48,964	38,485
9030	SPRINGER MUNICIPAL SCHOOLS	596,491	473,006	371,779
20265	TAOS ACADEMY CHARTER SCHOOL	859,083	681,236	535,447
20307	TAOS CHARTER SCHOOL	722,141	572,643	450,094
3320	TAOS COUNTY	4,473,182	3,547,144	2,788,031
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	530,574	420,735	330,695
20435	TAOS INTERNATIONAL SCHOOL	596,014	472,627	371,482
20062	TAOS MUNICIPAL SCHOOLS	5,909,405	4,686,041	3,683,197
3410	TAOS SOIL AND WATER CONSERVATION DISTRICT	78,111	61,941	48,685
6020	TATUM MUNICIPAL SCHOOLS	1,251,036	992,047	779,742
2394	TECH LEADERSHIP HIGH SCHOOL	780,742	619,113	486,619
5015	TEXICO MUNICIPAL SCHOOLS	1,722,284	1,365,737	1,073,460
29408	THE ASK ACADEMY	1,282,281	1,016,823	799,216
2413	THE GREAT ACADEMY	227,513	180,413	141,803
1398	THE MASTERS PROGRAM	774,398	614,082	482,664
2366	THE NEW AMERICA SCHOOL	478,847	379,716	298,454
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	433,412	343,687	270,136
1425	THRIVE COMMUNITY SCHOOL	723,307	573,568	450,821
2370	TIERRA ADENTRO OF NEW MEXICO	673,967	534,442	420,068
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	890,487	706,138	555,020
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	85,852	68,079	53,509
3330	TORRANCE COUNTY	1,921,804	1,523,952	1,197,816
2080	TOWN OF BERNALILLO	2,325,562	1,844,124	1,449,469
4290	TOWN OF EDGEWOOD	954,796	757,134	595,103
2270	TOWN OF ELIDA	32,835	26,038	20,465
2300	TOWN OF ESTANCIA	366,876	290,925	228,665
2720	TOWN OF SILVER CITY	2,898,973	2,298,828	1,806,863
2750	TOWN OF SPRINGER	176,546	139,997	110,037
2770	TOWN OF TAOS	2,542,294	2,015,989	1,584,554
32106	TOWN OF TATUM	137,207	108,803	85,518
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	267,805	212,364	166,917
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	4,449,943	3,528,716	2,773,547
10033	TUCUMCARI PUBLIC SCHOOLS	2,785,959	2,209,210	1,736,424
15049	TULAROSA MUNICIPAL SCHOOLS	3,400,883	2,696,832	2,119,692
1315	TURQUOISE TRAIL CHARTER SCHOOL	1,851,999	1,468,598	1,154,308
3340	UNION COUNTY	596,916	473,342	372,044

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer – Discount Rate
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Employer Code	Employer	1-Percent Decrease (6.00%) (21)	Current Discount Rate (7.00%) (22)	1-Percent Increase (8.00%) (23)
3350	VALENCIA COUNTY	\$ 4,735,102	\$ 3,754,842	\$ 2,951,280
24073	VAUGHN MUNICIPAL SCHOOLS	548,582	435,015	341,919
2100	VILLAGE OF BOSQUE FARMS	520,253	412,550	324,262
2130	VILLAGE OF CHAMA	167,904	133,145	104,651
32099	VILLAGE OF FT SUMNER	211,625	167,815	131,901
32100	VILLAGE OF HATCH	404,429	320,704	252,072
32101	VILLAGE OF JEMEZ SPRINGS	143,569	113,848	89,483
32102	VILLAGE OF LOGAN	233,910	185,486	145,791
2880	VILLAGE OF MELROSE	80,992	64,225	50,480
2490	VILLAGE OF MILAN	661,278	524,380	412,159
2530	VILLAGE OF PECOS	124,713	98,895	77,731
2560	VILLAGE OF QUESTA	350,352	277,822	218,367
2610	VILLAGE OF RESERVE	69,929	55,452	43,585
2800	VILLAGE OF TIJERAS	209,257	165,937	130,425
20317	VISTA GRANDE CHARTER HIGH SCHOOL	348,426	276,295	217,166
2442	VOZ COLLEGIATE PREP	323,826	256,788	201,833
30090	WAGON MOUND PUBLIC SCHOOLS	628,991	498,777	392,035
29330	WALATOWA CHARTER HIGH SCHOOL	314,919	249,725	196,282
12038	WEST LAS VEGAS PUBLIC SCHOOLS	5,328,165	4,225,129	3,320,923
8099	WESTERN NEW MEXICO UNIVERSITY	9,491,924	7,526,906	5,916,098
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	185,187	146,850	115,423
13142	ZUNI PUBLIC SCHOOLS	5,804,450	4,602,813	3,617,780
		<u>\$ 2,250,750,304</u>	<u>\$ 1,784,800,039</u>	<u>\$ 1,402,840,927</u>

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer – Trend Rate
June 30, 2024

Employer Code	Employer	1-Percent Decrease (24)	Current Trend Rates (25)	1-Percent Increase (26)
1341	STATE OF NEW MEXICO	\$ 332,252,324	\$ 429,939,178	\$ 680,811,195
2308	21ST CENTURY PUBLIC ACADEMY	631,564	817,253	1,294,125
2340	ABQ CHARTER ACADEMY	612,060	792,015	1,254,160
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	706,701	914,481	1,448,085
2390	ACE LEADERSHIP	563,067	728,616	1,153,768
2441	ACES TECHNICAL CHARTER SCHOOL	259,555	335,867	531,848
15046	ALAMOGORDO PUBLIC SCHOOLS	10,412,995	13,474,561	21,337,046
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	8,532,662	11,041,384	17,484,095
2343	ALBUQUERQUE BILINGUAL ACADEMY	822,719	1,064,610	1,685,816
2435	ALBUQUERQUE COLLEGIATE	326,504	422,500	669,032
4560	ALBUQUERQUE HOUSING AUTHORITY	830,126	1,074,195	1,700,994
2341	ALBUQUERQUE INSTITUTE FOR MATHEMATICS AND SCIENCE	470,235	608,491	963,548
4580	ALBUQUERQUE METROPOLITAN ARROYO FLOOD CONTROL AUTHORITY	482,093	623,836	987,847
2003	ALBUQUERQUE PUBLIC SCHOOLS	152,558,896	197,413,350	312,605,188
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	1,473,192	1,906,331	3,018,686
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	731,360	946,390	1,498,614
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	246,212	318,602	504,509
8347	ALDO LEOPOLD CHARTER SCHOOL	465,048	601,778	952,919
2356	ALICE KING COMMUNITY SCHOOL	837,491	1,083,725	1,716,084
7335	ALMA D' ARTE CHARTER HIGH	231,181	299,151	473,708
575	ALTURA PREP	299,657	387,760	614,021
2303	AMY BIEHL CHARTER SCHOOL	517,799	670,039	1,061,011
20316	ANANSI CHARTER SCHOOL	366,075	473,706	750,117
23121	ANIMAS PUBLIC SCHOOLS	447,103	578,557	916,149
3004	ARTESIA PUBLIC SCHOOLS	6,533,484	8,454,419	13,387,622
16050	AZTEC MUNICIPAL SCHOOLS	4,284,682	5,544,438	8,779,650
14043	BELEN CONSOLIDATED SCHOOLS	6,549,078	8,474,599	13,419,577
3010	BERNALILLO COUNTY	40,000,369	51,761,038	81,963,905
29086	BERNALILLO PUBLIC SCHOOLS	7,426,584	9,610,104	15,217,656
16051	BLOOMFIELD MUNICIPAL SCHOOLS	5,150,373	6,664,655	10,553,519
26077	CAPITAN MUNICIPAL SCHOOLS	1,051,095	1,360,132	2,153,776
3005	CARLSBAD MUNICIPAL SCHOOLS	13,213,168	17,098,024	27,074,821
26078	CARRIZO MUNICIPAL SCHOOLS	424,046	548,722	868,904
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	12,853,200	16,632,221	26,337,219
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	21,741,107	28,133,298	44,549,241
2150	CENTRAL REGION EDUCATION COOPERATIVE	1,832,206	2,370,901	3,754,335
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	345,022	446,464	706,978
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	946,729	1,225,081	1,939,923
3030	CHAVES COUNTY	2,439,924	3,157,296	4,999,596
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	1,059,834	1,371,441	2,171,684
3040	CIBOLA COUNTY	1,134,451	1,467,995	2,324,579
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	909,465	1,176,860	1,863,564
9027	CIMARRON MUNICIPAL SCHOOLS	965,671	1,249,591	1,978,735
2010	CITY OF ALAMOGORDO	3,613,286	4,675,642	7,403,907
2020	CITY OF ALBUQUERQUE	89,676,590	116,042,765	183,754,392
2040	CITY OF AZTEC	1,219,323	1,577,821	2,498,489
2060	CITY OF BELEN	1,759,951	2,277,401	3,606,278
2090	CITY OF BLOOMFIELD	1,041,738	1,348,024	2,134,603
2110	CITY OF CARLSBAD	7,166,467	9,273,508	14,684,654
2180	CITY OF CLOVIS	3,579,140	4,631,457	7,333,939
2210	CITY OF DEMING	1,615,136	2,090,009	3,309,542
2290	CITY OF ESPANOLA	1,738,833	2,250,074	3,563,005
2310	CITY OF FARMINGTON	12,586,206	16,286,727	25,790,126
2330	CITY OF GALLUP	3,978,094	5,147,709	8,151,427
2380	CITY OF JAL	785,552	1,016,515	1,609,657
2400	CITY OF LAS CRUCES	22,120,655	28,624,437	45,326,963
2410	CITY OF LAS VEGAS	2,201,335	2,848,559	4,510,710
2500	CITY OF MORIARTY	404,196	523,035	828,229
2550	CITY OF PORTALES	1,502,876	1,944,743	3,079,511
2570	CITY OF RATON	951,332	1,231,037	1,949,354
2620	CITY OF RIO RANCHO	9,926,775	12,845,387	20,340,744
2630	CITY OF ROSWELL	7,123,105	9,217,397	14,595,802
2690	CITY OF SANTA FE	18,569,835	24,029,626	38,051,053
2710	CITY OF SANTA ROSA	175,950	227,681	360,535
2730	CITY OF SOCORRO	1,520,409	1,967,431	3,115,438
2950	CITY OF SUNLAND PARK	1,115,217	1,443,107	2,285,168
2760	CITY OF T OR C	936,939	1,212,413	1,919,863
2780	CITY OF TEXICO	81,417	105,355	166,831
2810	CITY OF TUCUMCARI	726,032	939,495	1,487,696
18056	CLAYTON MUNICIPAL SCHOOLS	929,467	1,202,743	1,904,551
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	841,736	1,089,218	1,724,783

New Mexico Retiree Health Care Authority
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June 30, 2024

Employer Code	Employer	1-Percent Decrease (24)	Current Trend Rates (25)	1-Percent Increase (26)
5012	CLOVIS MUNICIPAL SCHOOLS	\$ 14,577,803	\$ 18,863,881	\$ 29,871,066
8024	COBRE CONSOLIDATED SCHOOLS	2,748,688	3,556,841	5,632,279
3050	COLFAX COUNTY	1,023,024	1,323,808	2,096,258
2421	CORAL COMMUNITY CHARTER SCHOOL	336,434	435,351	689,381
26079	CORONA PUBLIC SCHOOLS	357,509	462,622	732,564
2363	CORRALES INTERNATIONAL SCHOOL	406,351	525,824	832,645
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	1,323,591	1,712,745	2,712,142
25319	COTTONWOOD VALLEY CHARTER SCHOOL	265,533	343,603	544,097
29087	CUBA INDEPENDENT SCHOOLS	2,653,777	3,434,025	5,437,798
3060	CURRY COUNTY	1,541,863	1,995,192	3,159,398
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	303,480	392,707	621,854
19059	DEMING PUBLIC SCHOOLS	9,704,659	12,557,965	19,885,610
18057	DES MOINES MUNICIPAL SCHOOLS	411,311	532,242	842,808
4008	DEXTER CONSOLIDATED SCHOOLS	1,622,544	2,099,595	3,324,720
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	534,097	691,130	1,094,408
11117	DORA CONSOLIDATED SCHOOLS	510,944	661,168	1,046,964
16359	DREAM DINE' CHARTER SCHOOL	111,015	143,655	227,478
17115	DULCE INDEPENDENT SCHOOLS	1,974,367	2,554,859	4,045,634
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	158,059	204,531	323,875
2304	EAST MOUNTAIN HIGH SCHOOL	699,456	905,105	1,433,240
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	8,075,076	10,449,261	16,546,466
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	2,805,198	3,629,965	5,748,071
3100	EDDY COUNTY	5,741,792	7,429,959	11,765,383
2323	EL CAMINO REAL ACADEMY	567,106	733,844	1,162,045
11034	ELIDA MUNICIPAL SCHOOLS	439,847	569,168	901,281
17054	ESPAÑOLA PUBLIC SCHOOLS	5,905,839	7,642,239	12,101,530
22065	ESTANCIA MUNICIPAL SCHOOLS	1,510,175	1,954,188	3,094,468
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	886,776	1,147,501	1,817,075
6016	EUNICE PUBLIC SCHOOLS	1,450,623	1,877,126	2,972,441
2432	EXPLORE ACADEMY	2,305,484	2,983,329	4,724,119
7440	EXPLORE LAS CRUCES	520,625	673,697	1,066,802
29125	EXPLORE ACADEMY RIO RANCHO	356,502	461,318	730,500
16052	FARMINGTON MUNICIPAL SCHOOLS	18,189,107	23,536,959	37,270,912
11118	FLOYD MUNICIPAL SCHOOLS	494,981	640,512	1,014,254
27083	FT SUMNER MUNICIPAL SCHOOLS	661,552	856,057	1,355,572
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	24,032,232	31,098,045	49,243,935
4140	GALLUP HOUSING AUTHORITY	163,041	210,977	334,083
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	22,131,928	28,639,026	45,350,064
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	325,226	420,847	666,413
2362	GORDON BERNELL CHARTER SCHOOL	362,361	468,900	742,505
5013	GRADY MUNICIPAL SCHOOLS	390,561	505,392	800,290
3110	GRANT COUNTY	1,723,260	2,229,922	3,531,095
14044	GRANTS-CIBOLA COUNTY SCHOOLS	6,706,931	8,678,863	13,743,031
4009	HAGERMAN MUNICIPAL SCHOOLS	884,481	1,144,530	1,812,370
7022	HATCH VALLEY MUNICIPAL SCHOOLS	2,501,750	3,237,300	5,126,284
2430	HEALTH LEADERSHIP HIGH SCHOOL	322,583	417,427	660,999
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	180,910	234,100	370,698
6017	HOBBS MUNICIPAL SCHOOLS	17,340,278	22,438,562	35,531,594
26080	HONDO VALLEY PUBLIC SCHOOLS	513,478	664,447	1,052,156
2327	HORIZON ACADEMY WEST	641,463	830,062	1,314,408
10119	HOUSE MUNICIPAL SCHOOLS	294,838	381,524	604,146
573	HOZHO ACADEMY	1,508,757	1,952,352	3,091,561
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	620,919	803,478	1,272,312
7420	J. PAUL TAYLOR ACADEMY	372,995	482,661	764,297
6018	JAL PUBLIC SCHOOLS	1,266,551	1,638,935	2,595,263
3321	JEFFERSON MONTESSORI ACADEMY	377,360	488,309	773,240
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	487,811	631,235	999,564
29088	JEMEZ VALLEY PUBLIC SCHOOLS	728,891	943,195	1,493,554
7337	LA ACADEMIA DE DOLORES HUERTA	144,598	187,111	296,292
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	493,735	638,900	1,011,703
4010	LAKE ARTHUR SCHOOLS	409,535	529,944	839,169
7023	LAS CRUCES SCHOOL DISTRICT #2	45,552,360	58,945,392	93,340,371
7338	LAS MONTANAS CHARTER HIGH SCHOOL	333,792	431,931	683,966
12037	LAS VEGAS CITY SCHOOLS	2,657,026	3,438,229	5,444,456
3150	LEA COUNTY	5,971,738	7,727,513	12,236,561
3160	LINCOLN COUNTY	1,277,846	1,653,551	2,618,408
10120	LOGAN MUNICIPAL SCHOOLS	623,648	807,009	1,277,904
23070	LORDSBURG MUNICIPAL SCHOOLS	924,171	1,195,891	1,893,700
3170	LOS ALAMOS COUNTY	13,761,311	17,807,330	28,198,010
32093	LOS ALAMOS PUBLIC SCHOOLS	8,372,437	10,834,050	17,155,782

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Employer Code	Employer	1-Percent Decrease (24)	Current Trend Rates (25)	1-Percent Increase (26)
14045	LOS LUNAS CONSOLIDATED SCHOOLS	\$ 15,792,545	\$ 20,435,775	\$ 32,360,168
2322	LOS PUENTES CHARTER SCHOOL	282,665	365,773	579,203
3006	LOVING MUNICIPAL SCHOOLS	1,237,257	1,601,028	2,535,237
6019	LOVINGTON MUNICIPAL SCHOOLS	6,619,893	8,566,235	13,564,683
12128	LUNA COMMUNITY COLLEGE	1,276,265	1,651,505	2,615,168
3180	LUNA COUNTY	2,367,257	3,063,263	4,850,695
25075	MAGDALENA MUNICIPAL SCHOOLS	1,036,009	1,340,610	2,122,864
2311	MARK ARMIJO ACADEMY	426,775	552,253	874,497
9028	MAXWELL MUNICIPAL SCHOOLS	351,044	454,255	719,316
17424	MCCURDY CHARTER SCHOOL	750,637	971,334	1,538,114
3200	MCKINLEY COUNTY	2,454,999	3,176,803	5,030,486
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	292,033	377,895	598,398
5014	MELROSE MUNICIPAL SCHOOLS	529,831	685,608	1,085,665
17127	MESA VISTA SCHOOLS	599,065	775,198	1,227,531
10141	MESALANDS COMMUNITY COLLEGE	770,585	997,148	1,578,989
4570	MID-REGION COUNCIL OF GOVERNMENTS	2,092,779	2,708,085	4,288,269
13369	MIDDLE COLLEGE HIGH SCHOOL	195,573	253,074	400,744
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	3,482,528	4,506,440	7,135,975
1306	MONTE DEL SOL CHARTER SCHOOL	589,686	763,062	1,208,313
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	647,961	838,470	1,327,722
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	452,323	585,312	926,845
30089	MORA INDEPENDENT SCHOOLS	1,134,245	1,467,729	2,324,158
9324	MORENO VALLEY CHARTER HIGH SCHOOL	136,714	176,909	280,137
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	4,828,937	6,248,713	9,894,873
16356	MOSAIC ACADEMY CHARTER SCHOOL	299,072	387,003	612,822
31091	MOSQUERO MUNICIPAL SCHOOLS	281,831	364,694	577,494
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	456,037	590,119	934,456
22067	MOUNTAINAIR PUBLIC SCHOOLS	653,744	845,953	1,339,572
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	252,678	326,969	517,757
2354	NATIVE AMERICAN COMMUNITY ACADEMY	1,018,151	1,317,502	2,086,272
2148	NEW MEXICO ACTIVITIES ASSOCIATION	298,574	386,359	611,801
1418	NEW MEXICO CONNECTIONS ACADEMY	1,367,689	1,769,809	2,802,503
12102	NEW MEXICO HIGHLANDS UNIVERSITY	6,835,610	8,845,375	14,006,702
2414	NEW MEXICO INTERNATIONAL SCHOOL	690,911	894,049	1,415,731
6124	NEW MEXICO JUNIOR COLLEGE	4,088,491	5,290,565	8,377,641
4097	NEW MEXICO MILITARY INSTITUTE	3,937,461	5,095,130	8,068,167
1416	NEW MEXICO SCHOOL FOR THE ARTS	593,726	768,289	1,216,591
1094	NEW MEXICO SCHOOL FOR THE DEAF	2,626,216	3,398,360	5,381,323
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	2,732,747	3,536,213	5,599,614
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	486,349	629,343	996,568
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	851,244	1,101,522	1,744,267
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	406,069	525,459	832,068
2328	NORTH VALLEY ACADEMY	595,578	770,686	1,220,385
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	278,875	360,868	571,436
32110	NORTHERN NEW MEXICO COLLEGE	2,816,525	3,644,623	5,771,282
4215	NORTHERN REGIONAL HOUSING AUTHORITY	386,695	500,389	792,368
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	450,135	582,481	922,362
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	87,720	113,511	179,746
32118	PECOS CONNECTIONS ACADEMY	1,781,621	2,305,442	3,650,681
12039	PECOS INDEPENDENT SCHOOLS	1,107,377	1,432,961	2,269,102
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	200,457	259,394	410,752
20060	PENASCO INDEPENDENT SCHOOLS	823,499	1,065,619	1,687,414
1001	POJOAQUE VALLEY SCHOOLS	3,145,228	4,069,968	6,444,819
11035	PORTALES MUNICIPAL SCHOOLS	5,578,036	7,218,057	11,429,835
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	655,671	848,448	1,343,522
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	551,219	713,285	1,129,492
20125	QUESTA INDEPENDENT SCHOOLS	836,159	1,082,001	1,713,355
7445	RAICES DEL SABER XINACHTLI COMMUNITY SCHOOL	330,630	427,839	677,486
9029	RATON PUBLIC SCHOOLS	1,635,269	2,116,061	3,350,794
2580	RATON PUBLIC SERVICE	196,699	254,532	403,052
20312	RED RIVER VALLEY CHARTER SCHOOL	160,539	207,740	328,957
26150	REGION IX EDUCATION COOPERATIVE	1,189,866	1,539,704	2,438,130
5016	REGIONAL EDUCATION COOPERATIVE #6	172,961	223,813	354,410
6150	REGIONAL EDUCATION COOPERATIVE VII	136,540	176,685	279,782
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	229,827	297,400	470,934
28085	RESERVE SCHOOL DISTRICT	429,829	556,205	880,754
3240	RIO ARRIBA COUNTY	2,497,029	3,231,190	5,116,608
12326	RIO GALLINAS CHARTER SCHOOL	224,456	290,449	459,927
2445	RIO GRANDE ACADEMY OF FINE ARTS	208,872	270,283	427,995
29123	RIO RANCHO PUBLIC SCHOOLS	31,450,326	40,697,162	64,444,193

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer – Trend Rate
June 30, 2024

Employer Code	Employer	1-Percent Decrease (24)	Current Trend Rates (25)	1-Percent Increase (26)
2318	ROBERT F. KENNEDY CHARTER SCHOOL	\$ 665,364	\$ 860,990	\$ 1,363,383
3250	ROOSEVELT COUNTY	874,095	1,131,091	1,791,089
2313	ROOTS AND WINGS COMMUNITY SCHOOL	126,025	163,078	258,235
4011	ROSWELL INDEPENDENT SCHOOLS	17,974,376	23,259,095	36,830,912
31092	ROY SCHOOLS	279,070	361,120	571,836
26081	RUIDOSO MUNICIPAL SCHOOLS	3,297,623	4,267,170	6,757,088
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	219,008	283,400	448,765
10032	SAN JON MUNICIPAL SCHOOLS	407,791	527,687	835,596
32107	SAN JUAN COMMUNICATIONS	516,142	667,895	1,057,615
3260	SAN JUAN COUNTY	7,230,232	9,356,021	14,815,314
4390	SAN JUAN WATER COMMISSION	78,461	101,530	160,773
3270	SAN MIGUEL COUNTY	1,099,569	1,422,857	2,253,102
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	392,933	508,461	805,150
3280	SANDOVAL COUNTY	5,537,707	7,165,870	11,347,197
4260	SANTA FE CIVIC HOUSING AUTHORITY	429,819	556,191	880,732
1003	SANTA FE COMMUNITY COLLEGE	6,153,655	7,962,915	12,609,323
3290	SANTA FE COUNTY	12,535,101	16,220,596	25,685,408
1002	SANTA FE PUBLIC SCHOOLS	22,274,696	28,823,769	45,642,606
4270	SANTA FE SOLID WASTE MANAGEMENT AGENCY	467,062	604,385	957,046
24072	SANTA ROSA CONSOLIDATED SCHOOLS	1,671,786	2,163,315	3,425,622
14366	SCHOOL OF DREAMS ACADEMY	1,055,004	1,365,191	2,161,787
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	293,798	380,179	602,015
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	584,185	755,943	1,197,040
3300	SIERRA COUNTY	845,190	1,093,688	1,731,862
8026	SILVER CITY CONSOLIDATED SCHOOLS	4,524,039	5,854,170	9,270,112
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	136,551	176,699	279,804
25076	SOCORRO CONSOLIDATED SCHOOLS	2,849,166	3,686,861	5,838,166
2440	SOLARE COLLEGIATE CHARTER	663,664	858,790	1,359,899
2309	SOUTH VALLEY ACADEMY	1,260,562	1,631,185	2,582,991
2396	SOUTH VALLEY PREPARATORY SCHOOL	319,898	413,952	655,495
3010E	SOUTHEAST NEW MEXICO COLLEGE SENMC	2,306,946	2,985,221	4,727,115
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	215,315	278,621	441,198
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	366,378	474,099	750,738
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	37,936	49,090	77,735
2346	SOUTHWEST PRIMARY LEARNING CENTER	237,332	307,111	486,312
21150	SOUTHWEST REGIONAL EDUCATION #10	1,065,520	1,378,798	2,183,334
32098	SOUTHWEST SECONDARY LEARNING CENTER	241,653	312,703	495,166
4520	SPRINGER HOUSING AUTHORITY	37,839	48,964	77,535
9030	SPRINGER MUNICIPAL SCHOOLS	365,534	473,006	749,007
20265	TAOS ACADEMY CHARTER SCHOOL	526,452	681,236	1,078,741
20307	TAOS CHARTER SCHOOL	442,533	572,643	906,784
3320	TAOS COUNTY	2,741,194	3,547,144	5,616,923
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	325,139	420,735	666,236
20435	TAOS INTERNATIONAL SCHOOL	365,241	472,627	748,408
20062	TAOS MUNICIPAL SCHOOLS	3,621,321	4,686,041	7,420,372
3410	TAOS SOIL AND WATER CONSERVATION DISTRICT	47,867	61,941	98,084
6020	TATUM MUNICIPAL SCHOOLS	766,643	992,047	1,570,912
2394	TECH LEADERSHIP HIGH SCHOOL	478,444	619,113	980,369
5015	TEXICO MUNICIPAL SCHOOLS	1,055,427	1,365,737	2,162,653
29408	THE ASK ACADEMY	785,790	1,016,823	1,610,145
2413	THE GREAT ACADEMY	139,421	180,413	285,685
1398	THE MASTERS PROGRAM	474,556	614,082	972,403
2366	THE NEW AMERICA SCHOOL	293,441	379,716	601,283
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	265,598	343,687	544,230
1425	THRIVE COMMUNITY SCHOOL	443,247	573,568	908,249
2370	TIERRA ADENTRO OF NEW MEXICO	413,011	534,442	846,292
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	545,696	706,138	1,118,174
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	52,611	68,079	107,803
3330	TORRANCE COUNTY	1,177,694	1,523,952	2,413,187
2080	TOWN OF BERNALILLO	1,425,119	1,844,124	2,920,181
4290	TOWN OF EDGEWOOD	585,105	757,134	1,198,927
2270	TOWN OF ELIDA	20,122	26,038	41,231
2300	TOWN OF ESTANCIA	224,824	290,925	460,682
2720	TOWN OF SILVER CITY	1,776,509	2,298,828	3,640,207
2750	TOWN OF SPRINGER	108,188	139,997	221,686
2770	TOWN OF TAOS	1,557,934	2,015,989	3,192,330
32106	TOWN OF TATUM	84,082	108,803	172,290
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	164,113	212,364	336,280
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	2,726,953	3,528,716	5,587,742
10033	TUCUMCARI PUBLIC SCHOOLS	1,707,254	2,209,210	3,498,297
15049	TULAROSA MUNICIPAL SCHOOLS	2,084,083	2,696,832	4,270,449
1315	TURQUOISE TRAIL CHARTER SCHOOL	1,134,917	1,468,598	2,325,533
3340	UNION COUNTY	365,794	473,342	749,540

New Mexico Retiree Health Care Authority
Net OPEB Liability Sensitivity by Employer – Trend Rate
June 30, 2024

Employer Code	Employer	1-Percent Decrease (24)	Current Trend Rates (25)	1-Percent Increase (26)
3350	VALENCIA COUNTY	\$ 2,901,701	\$ 3,754,842	\$ 5,945,813
24073	VAUGHN MUNICIPAL SCHOOLS	336,175	435,015	688,848
2100	VILLAGE OF BOSQUE FARMS	318,815	412,550	653,276
2130	VILLAGE OF CHAMA	102,893	133,145	210,835
32099	VILLAGE OF FT SUMNER	129,685	167,815	265,735
32100	VILLAGE OF HATCH	247,837	320,704	507,837
32101	VILLAGE OF JEMEZ SPRINGS	87,980	113,848	180,278
32102	VILLAGE OF LOGAN	143,341	185,486	293,718
2880	VILLAGE OF MELROSE	49,632	64,225	101,701
2490	VILLAGE OF MILAN	405,235	524,380	830,359
2530	VILLAGE OF PECOS	76,425	98,895	156,601
2560	VILLAGE OF QUESTA	214,698	277,822	439,933
2610	VILLAGE OF RESERVE	42,853	55,452	87,809
2800	VILLAGE OF TIJERAS	128,234	165,937	262,762
20317	VISTA GRANDE CHARTER HIGH SCHOOL	213,518	276,295	437,515
2442	VOZ COLLEGIATE PREP	198,443	256,788	406,625
30090	WAGON MOUND PUBLIC SCHOOLS	385,449	498,777	789,816
29330	WALATOWA CHARTER HIGH SCHOOL	192,985	249,725	395,441
12038	WEST LAS VEGAS PUBLIC SCHOOLS	3,265,134	4,225,129	6,690,516
8099	WESTERN NEW MEXICO UNIVERSITY	5,816,711	7,526,906	11,918,899
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	113,484	146,850	232,538
13142	ZUNI PUBLIC SCHOOLS	3,557,004	4,602,813	7,288,581
		<u>\$ 1,379,274,113</u>	<u>\$ 1,784,800,039</u>	<u>\$ 2,826,241,240</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, PE, CFE
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, 2024, and the related notes. We have also audited the totals for all employers of the columns titled net OPEB liability as of June 30, 2024, and deferred outflows of resources, deferred inflows of resources, and OPEB expense (income) as of and for the year ended June 30, 2024, included in the accompanying schedule of OPEB amounts by employer (specified column totals) and have issued our report thereon dated May 13, 2025.

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 black ink that reads "Moss Adams LLP". The signature is written in a cursive, flowing style.

Albuquerque, New Mexico

May 13, 2025

New Mexico Retiree Health Care Authority
Exit Conference
June 30, 2024

An exit conference was held on May 12, 2025, in a closed session, with the following in attendance:

New Mexico Retiree Health Care Authority:

Donna Sandoval, Board Member
Neil Kueffer, Executive Director
Sheri Ayanniyi, Chief Financial Officer
Brian Simons, Accountant Auditor

Moss Adams LLP:

Kory Hoggan, CPA, Partner
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.

