

WASHOE COUNTY, NEVADA OPEB TRUST
Summary of Requested Reimbursement to Washoe County
For the Twelve Months Ended June 30, 2026

	<u>YTD</u>	<u>Avg / Mo</u>
<u>WCRHBP</u>		
Plan member premium payments	5,778,990	481,583
Other miscellaneous revenues	2,794,348	232,862
	<u>8,573,338</u>	<u>714,445</u>
Less:		
Benefits expense	<u>35,285,239</u>	<u>2,940,437</u>
Net OPEB expense	26,711,901	<u><u>2,225,992</u></u>
Reimbursements to date:		
For Q424 Over Reimbursement	(801,798)	
For Q1	(5,466,927)	
For Q2	(7,523,998)	
For Q3	(5,582,664)	
For Q4	-	
Balance due to Washoe County	<u><u>7,336,514</u></u>	
<u>PEBP</u>		
PEBP premium subsidies	239,658	<u><u>19,972</u></u>
Reimbursements to date:		
For Q1	(62,059)	
For Q2	(59,626)	
For Q3	(58,940)	
For Q4	-	
Balance due to Washoe County	<u><u>59,033</u></u>	
Total due to Washoe County	<u><u>\$ 7,395,547</u></u>	

Plan member premium payments: Payments received from retirees for their share of OPEB plan premiums.

Other miscellaneous revenues: Payments received from third parties for reinsurance reimbursements, prescription drug rebates, and Medicare Part D reimbursements.

Benefits expense: Benefits expense includes medical and prescription drug claims and claims administration expense for PPO participants, HMO participant premiums, and dental and vision claims for all electing participants.

Net OPEB expense: Total benefits expense, less plan member premium payments and other miscellaneous revenues. This the County's cost of providing OPEB benefits to participants.

WASHOE COUNTY, NEVADA OPEB TRUST
Summary of Requested Reimbursement to Truckee Meadows Fire Protection District
For the Twelve Months Ended June 30, 2026

	<u>YTD</u>	<u>Avg / Mo</u>
<u>TMFPD RGMP</u>		
Plan member premium payments	287,236	23,936
Less:		
Benefits expense	<u>484,103</u>	<u>40,342</u>
Net OPEB expense	196,867	<u><u>16,406</u></u>
Reimbursements to date:		
For Q424 Under Reimbursement	19,465	
For Q1	(84,260)	
For Q2	(14,622)	
For Q3	(65,716)	
For Q4	-	
Balance due to employer	<u><u>51,734</u></u>	

Plan member premium payments: Payments received from retirees for their share of OPEB plan premiums.

Benefits expense: Benefits expense includes premiums for medical, prescription drugs, dental, vision, and life insurance coverages.

Net OPEB expense: Total benefits expense, less plan member premium payments. This is TMFPD's cost of providing OPEB benefits to participants.