

WASHOE COUNTY, NEVADA OPEB TRUST
Summary of Requested Reimbursement to Washoe County
For the Nine Months Ended March 31, 2026

	<u>YTD</u>	<u>Avg / Mo</u>
<u>WCRHBP</u>		
Plan member premium payments	4,402,580	489,176
Other miscellaneous revenues	1,990,430	221,159
	<u>6,393,010</u>	<u>710,335</u>
Less:		
Benefits expense	<u>25,768,396</u>	<u>2,863,155</u>
Net OPEB expense	19,375,386	<u><u>2,152,820</u></u>
Reimbursements to date:		
For Q424 Over Reimbursement	(801,798)	
For Q1	(5,466,927)	
For Q2	(7,523,998)	
For Q3		
For Q4		
Balance due to Washoe County	<u><u>5,582,663</u></u>	
<u>PEBP</u>		
PEBP premium subsidies	180,625	<u><u>20,069</u></u>
Reimbursements to date:		
For Q1	(62,059)	
For Q2	(59,626)	
For Q3		
For Q4		
Balance due to Washoe County	<u><u>58,940</u></u>	
Total due to Washoe County	<u><u>\$ 5,641,603</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 is 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 Nine
Months Ended March 31, 2026

	<u>YTD</u>	<u>Avg / Mo</u>
<u>TMFPD RGMP</u>		
Plan member premium payments	214,037	23,782
Less:		
Benefits expense	<u>359,170</u>	<u>39,908</u>
Net OPEB expense	145,133	<u><u>16,126</u></u>
Reimbursements to date:		
For Q424 Under Reimbursement	19,465	
For Q1	(84,260)	
For Q2	(14,622)	
For Q3		
For Q4		
Balance due to employer	<u><u>65,716</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.