

§501-c-9 Post-Retirement Medical Plan & Trust

*A single employer plan sponsored by
Truckee Meadows Water Authority*

AGENDA

§501-c-9 Post-Retirement Medical Plan & Trust

Tuesday, October 16, 2018 at 1:00 p.m.

Truckee Meadows Water Authority

Independence Room

1355 Capital Boulevard, Reno, NV 89502

1. Roll call*
2. Public comment — limited to no more than three minutes per speaker*
3. Approval of the agenda **(For Possible Action)**
4. Approval of the July 17, 2018 minutes **(For Possible Action)**
5. Review and approval of Post-Retirement Medical Trust benefit calculation for TMWA Retiree(s)—Jessica Atkinson **(For Possible Action)**
6. Review and Consideration for approval for reimbursement of premiums for United Health Care, and Humana Health paid by the retiree—Jessica Atkinson **(For Possible Action)**
7. Review and consideration for approval of request for reimbursement of premiums for United Healthcare, and Symphonix Value RX plan paid for by retiree —Jessica Atkinson **(For Possible Action)**
8. Review and consideration for approval for reimbursement of Medicare part B, paid for by retiree through Social Security. —Jessica Atkinson **(For Possible Action)**
9. Review of 2017 tax Form 990 filed on behalf of PRMPT by Eide Bailly—Michele Sullivan*
10. Review of Retirement Benefits Investment Fund (RBIF) performance review—Michele Sullivan*
11. Discussion and possible Trustee direction regarding meeting times and dates for 2019—Jessica Atkinson **(For Possible Action)**
12. Trustee comments and requests for future agenda items*
13. Public comment — limited to no more than three minutes per speaker*
14. Adjournment **(For Possible Action)**

NOTES:

1. The announcement of this meeting has been posted at the following locations: Truckee Meadows Water Authority (1355 Capital Blvd., Reno), Reno City Hall (1 E. First St., Reno), Sparks City Hall (431 Prater Way, Sparks), Sparks Justice Court (1675 E. Prater Way, Sparks), Washoe County Courthouse (75 Court St., Reno), Washoe County Central Library (301 South Center St., Reno), Washoe County Administration (1001 East Ninth St., Reno), and at <http://www.tmtwa.com>.
2. In accordance with NRS 241.020, this agenda closes three working days prior to the meeting. We are pleased to make reasonable accommodations for persons who are disabled and wish to attend meetings. If you require special arrangements for the meeting, please call 834-8002 before the meeting date.
3. The Board may elect to combine agenda items, consider agenda items out of order, remove agenda items, or delay discussion on agenda items. Arrive at the meeting at the posted time to hear item(s) of interest.
4. Asterisks (*) denote non-action items.
5. Public comment is limited to three minutes and is allowed during the public comment periods. The public may sign-up to speak during the public comment period or on a specific agenda item by completing a "Request to Speak" card and submitting it to the clerk. In addition to the public comment periods, the Chairman has the discretion to allow public comment on any agenda item, including any item on which action is to be taken.

Post-Retirement Medical Plan & Trust

*A single employer plan sponsored by
Truckee Meadows Water Authority*



DRAFT JULY 17, 2018 MINUTES

The meeting of the TMWA Post-Retirement Medical Plan and Trust (Trust) Trustees was held on Tuesday, July 17, 2018 in the Truckee Meadows Water Authority Independence Room, 1355 Capital Blvd., Reno, Nevada.

Michele Sullivan, Chairman, called the meeting to order at 1:01 P.M.

1. ROLL CALL AND DETERMINATION OF PRESENCE OF A QUORUM.

A quorum was present.

Voting Members Present:

Michele Sullivan
Juan Esparza
Steve Enos
James Weingart

Voting Members Absent

Members Present

Rosalinda Rodriguez
Gus Rossi
Jessica Atkinson

Members Absent:

Pat Waite

2. PUBLIC COMMENT

There was no public comment.

3. APPROVAL OF THE AGENDA

Upon motion made and seconded, and carried by unanimous consent of the Trustees present, the Trustees approved the agenda.

4. APPROVAL OF THE APRIL 17, 2018 MINUTES

Upon motion made and seconded, and carried by unanimous consent of the Trustees present, the Trustees approved the April 17, 2018 minutes.

5. REVIEW AND CONSIDERATION FOR APPROVAL FOR REIMBURSEMENT OF PREMIUMS FOR MEDICARE PAID THROUGH SOCIAL SECURITY

Upon motion made and seconded, and carried by unanimous consent of the Trustees present, the Trustees approved the reimbursement request for Medicare.

6. REVIEW AND CONSIDERATION FOR APPROVAL OF REQUEST FOR REIMBURSEMENT OF PREMIUMS FOR UNITED HEALTHCARE PAID BY RETIREE.

Upon motion made and seconded, and carried by unanimous consent of the Trustees present, the Trustees approved the reimbursement request for premiums for United Health care.

7. REVIEW AND CONSIDERATION FOR APPROVAL FOR REIMBURSEMENT OF PREMIUMS FOR UNITED HEALTHCARE PAID FOR BY RETIREE.

Upon motion made and seconded, and carried by unanimous consent of the Trustees present, the Trustees approved the reimbursement request for premiums for United Health care.

8. REVIEW OF RETIREMENT BENEFITS INVESTMENT FUND (RBIF) PERFORMANCE REVIEW

Ms. Sullivan advised that the overall performance of the RBIF is doing well. The state has a designated individual who invests funds for different agencies collectively, and has allocated investments of 49% in U.S. Stocks, 21% in International Stocks, and 30% in U.S. Bonds. The return on investment in the last year has been 10.1% in the RBIF, in the last 9 months it has a return of 6.7% .When the actuaries decide how much money to put into the account they use a 6% return assumption, which is a conservative number but historically this has been the trend for the last few years, and the actuaries are comfortable using this number based on their analysis.

This is for informational purposes only, no action required.

9. REQUIRED COMMUNICATION FROM EXTERNAL TRUST AUDITORS EIDEBAILLY

This is for informational purposes only, no action required.

10. PRESENTATION OF TRUCKEE MEADOWS WATER AUTHORITY POST-RETIREMENT MEDICAL PLAN AND TRUST'S AUDITED FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2017

Ms. Sullivan presented the financial statements for the year ended December 31, 2017. Ms. Sullivan advised that overall the plan is doing well. Ms. Sullivan referenced page 5, which summarized what happened over the last year, and resulted in an increase in net position for the plan of \$1.7M mainly due to investment returns from the RBIF fund. She then referenced page 12, which notes the new GASB 74 governing standards for accounting changes implemented. Right now it is a fully funded trust, and this does not consider adding to staff. The actuaries used a 6% rate which is a conservative number.

Upon motion made and seconded, and carried by unanimous consent of the Trustees present, the Trustees approved the financial statements.

11. TRUSTEE COMMENTS AND REQUEST FOR FUTURE AGENDA ITEMS*

RBIF review

RBIF audit

12. PUBLIC COMMENT

There was no public comment.

13. ADJOURNMENT

With no further business to discuss, Chairman Sullivan adjourned the meeting at 1:17 p.m.

Minutes were approved by the Trustees in session on _____.

Respectfully Submitted,

Rosalinda Rodriguez, Recording Secretary



STAFF REPORT

TO: Board of Trustees of the Post-Retirement Medical Plan & Trust
THRU: Jessica Atkinson, TMWA Human Resources Manager
DATE: March 27, 2018
SUBJECT: **Review and approval of Post-Retirement Medical Trust benefit calculations for TMWA Retiree(s)**

Recommendation

TMWA staff recommends the Post-Retirement Medical Plan and Trust (PRMPT) approve the retirement health insurance benefit calculation for the following TMWA retiree:

CY2018: Dino A. Tomburello

Summary

Trustees move to approve the benefit calculation(s), as presented.

Background

Based on the PRMPT plan document, TMWA Human Resources has completed the benefit calculation for the declared retiree. Please refer to the enclosed benefit calculation worksheet for specific details.

TMWA Human Resources has met to discuss calculation(s) with retiree(s) and provided a copy of the PRMPT Plan Document and applicable PRMPT Policies. Retiree(s) are aware that these calculations are based on current plan year (CY18) medical costs. These costs are subject to change (increase or decrease) in accordance with annual open enrollment periods.

Retiree(s) have been made aware that in order to qualify for the Post-Retirement Medical Benefits, they must enroll in and pay the cost of Medicare A and Medicare Part “B” or Medicare Part “C.”

Post Retirement Medical Plan & Trust - Medical Premium Expense Reimbursement Request

DATE RANGE From 3/1/2018

To 6/30/2018

RETRIEE INFORMATION:

Name:

Employee #: 50057

Address:

Phone #:

Expenses

Date Paid	Description (example: Monthly Premium)	Name of Provider (example: Anthem Blue Cross)	Cost	Total
4/5/2018	Monthly premium	United Health Care	138.48 x 2	\$ 276.96
4/9/2018	Monthly premium	Humana Health	20.40 x 2	\$ 41.60
5/7/2018	Monthly premium	United Health Care	138.48 x 2	\$ 276.96
6/5/2018	Monthly premium	United Health Care	138.48 x 2	\$ 276.96
6/5/2018	Monthly premium	Humana Health	20.40 x 1	\$ 20.40
				\$ -
			\$0.00	
Medicare Eligible?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO			Total \$ 892.88

Attach copies of Proof of Insurance and Payment of Premium. See back of form for examples of acceptable documentation.

I certify that the above information is correct. I understand that I will not be reimbursed for medical insurance premiums for any period during which I was not eligible for participation or failed to maintain coverage. I further understand that if I receive reimbursement for premiums for which I was not eligible or did not meet eligibility criteria, the Trust may recover these payments from my future benefit award(s) and I will be liable for all related taxes. I also authorize the Trust, and its designees to contact the insurance company I have listed above to verify coverage and premium amounts paid. I certify that all expenses for which reimbursement or payment is claimed were incurred by myself, my spouse, my eligible dependents, or a spouse beneficiary (after the participant's death only) while eligible to receive benefits under the trust. I also certify as follows: 1.) The premium expenses have not been reimbursed or will not be reimbursed by any other plan, 2.) The premium expenses were not paid by an employer of a participant or an employer of a participant's spouse on a "pre-tax" basis, including, without limitation, a policy or plan offered by an employer under a Code Section 125 plan (commonly referred to as a "Cafeteria Plan"). I understand that I am fully responsible for the sufficiency, accuracy, and veracity of all information relating to this reimbursement request.

Retiree Signature:

Date:

16 Aug 2018

PRMPT Approval*:

Date:

Accounting Approval**:

Date:

* Indicates the reimbursement request & back up are sufficient and expenses qualify as eligible for reimbursement under the trust.



Account Number: [REDACTED]

Statement Period:
Mar 15, 2018
through
Apr 13, 2018

Page 2 of 2

S. BANK SILVER CHECKING**Member FDIC**

Bank National Association

Account Summary

Beginning Balance on Mar 15 \$ [REDACTED]
 Deposits / Credits
 Card Withdrawals
 Other Withdrawals

Number of Days in Statement Period 30
 Average Account Balance \$ [REDACTED]

Ending Balance on Apr 13, 2018 \$ [REDACTED]

Deposits / Credits

Date	Description of Transaction	Ref Number	Amount
Mar 21	Federal Benefit Deposit	From SSA TREAS 310 XXSOC SEC [REDACTED]	\$ [REDACTED]
Mar 11	Federal Benefit Deposit	From SSA TREAS 310 XXSOC SEC [REDACTED]	\$ [REDACTED]
Total Deposits / Credits			\$ [REDACTED]

Card Withdrawals

Card Number: xxxx-[REDACTED]

Date	Description of Transaction	Ref Number	Amount
Mar 26	ATM Withdrawal	US BANK D'ANDREA SPARKS NV Serial No. [REDACTED]	\$ [REDACTED]
Mar 28	ATM Withdrawal	US BANK D'ANDREA SPARKS NV Serial No. [REDACTED]	\$ [REDACTED]
Card 5428 Withdrawals Subtotal			\$ [REDACTED]
Total Card Withdrawals			\$ [REDACTED]

Other Withdrawals

Date	Description of Transaction	Ref Number	Amount
Mar 21	Internet Banking Transfer	To Account [REDACTED]	\$ [REDACTED]
Mar 5	Electronic Withdrawal	From UnitedHealthcare PREMIUM [REDACTED]	138.48-
Mar 5	Electronic Withdrawal	From UnitedHealthcare PREMIUM [REDACTED]	138.48-
Mar 9	Electronic Withdrawal	To HUMANA HEALTH [REDACTED] ONLINE	20.80-
Mar 9	Electronic Withdrawal	To HUMANA HEALTH [REDACTED] ONLINE	20.80-
Total Other Withdrawals			\$ [REDACTED]

Handwritten: 318.56 =

Balance Summary

Date	Ending Balance	Date	Ending Balance	Date	Ending Balance
Mar 21	[REDACTED]	Mar 28	[REDACTED]	Apr 9	[REDACTED]
Mar 26	[REDACTED]	Apr 5	[REDACTED]	Apr 11	[REDACTED]

Balances only appear for days reflecting change.

Handwritten calculations:
 318.56 318.56
 276.96 595.52
 297.36 892.88

1



Account Number: [REDACTED]

Statement Period:
Apr 14, 2018
through
May 14, 2018

Page 2 of 2

S. BANK SILVER CHECKING**Member FDIC**

Bank National Association

Account SummaryBeginning Balance on Apr 14
Deposits / Credits
Card Withdrawals
Other Withdrawals

\$

Number of Days in Statement Period
Average Account Balance

\$

31

Ending Balance on May 14, 2018 \$

Deposits / Credits

Date Description of Transaction

Ref Number

Amount

r 18 Federal Benefit Deposit

From SSA TREAS 310
XXSOC SEC [REDACTED]

\$

y 9 Federal Benefit Deposit

From SSA TREAS 310
XXSOC SEC [REDACTED]

Total Deposits / Credits

\$

Card WithdrawalsCard Number [REDACTED]
Date Description of Transaction

Ref Number

Amount

r 23 ATM Withdrawal

USB D'ANDREA SAF SPARKS NV
Serial No. [REDACTED]

\$

Card 5428 Withdrawals Subtotal

\$

Total Card Withdrawals

\$

Other Withdrawals

Date Description of Transaction

Ref Number

Amount

r 18 Internet Banking Transfer

To Account [REDACTED]

\$

y 4 Electronic Withdrawal

To HUMANA HEALTH
[REDACTED] ONLINE
PMTUSB [REDACTED]

20.00-

y 4 Electronic Withdrawal

To HUMANA HEALTH
[REDACTED] ONLINE
PMTUSB [REDACTED] POS

20.00-

y 7 Electronic Withdrawal

From UnitedHealthcare
PREMIUM [REDACTED]

138.48-

y 7 Electronic Withdrawal

From UnitedHealthcare
PREMIUM [REDACTED]

138.48-

Total Other Withdrawals

\$

Balance Summary

Date Ending Balance

Date

Ending Balance

Date

Ending Balance

r 18

May 4

May 9

r 23

May 7

Balances only appear for days reflecting change.

(2)



P.O. Box 1800
Saint Paul, Minnesota 55101-0800

7103

TRN

S

X

ST01

Account Number:

Statement Period:

May 15, 2018

through

Jun 14, 2018

Page 1 of 1



To Contact U.S. Bank

By Phone:

1-800-US BANKS

(1-800-872-2657)

U.S. Bank accepts Relay Calls

Internet:

usbank.com

U.S. BANK SILVER CHECKING

Member FDIC

U.S. Bank National Association

Account Summary

Beginning Balance on May 15 \$
Deposits / Credits
Card Withdrawals
Other Withdrawals
Ending Balance on Jun 14, 2018 \$

Number of Days in Statement Period

31

Average Account Balance

\$

Deposits / Credits

Date	Description of Transaction	Ref Number	Amount
May 16	Federal Benefit Deposit	From SSA TREAS 310 XXSOC SEC	\$
May 13	Federal Benefit Deposit	From SSA TREAS 310 XXSOC SEC	\$
Total Deposits / Credits			\$

Card Withdrawals

Date	Description of Transaction	Ref Number	Amount
May 1	ATM Withdrawal	US BANK D'ANDREA SPARKS NV	\$
Card 5428 Withdrawals Subtotal			\$
Total Card Withdrawals			\$

Other Withdrawals

Date	Description of Transaction	Ref Number	Amount
May 16	Internet Banking Transfer	To Account	\$
May 5	Electronic Withdrawal	To HUMANA HEALTH ONLINE PMTUSB POS	20.40-
May 5	Electronic Withdrawal	To HUMANA HEALTH ONLINE PMTUSB POS	20.40-
May 5	Electronic Withdrawal	From UnitedHealthcare PREMIUM	138.48-
May 5	Electronic Withdrawal	From UnitedHealthcare PREMIUM	138.48-
Total Other Withdrawals			\$

Balance Summary

Date	Ending Balance	Date	Ending Balance	Date	Ending Balance
May 16		Jun 5		Jun 13	
May 1					

Balances only appear for days reflecting change.

3

Post Retirement Medical Plan & Trust - Medical Premium Expense Reimbursement Request

RETRIEE INFORMATION:

DATE RANGE From June 2018
To Aug. 2018

Name: _____

Employee #: 50073

Address: _____

Phone #: _____

Expenses

Date Paid	Description (example: Monthly Premium)	Name of Provider (example: Anthem Blue Cross)	Cost	Total
June - Aug. 2018	Monthly Premium \$138.48/mo.	AARP Supplemental Personal Health Plan (United Healthcare)	\$138.48 x 3 months	\$ 415.44
June - Aug. 2018	Monthly Premium \$20.20/mo.	Symphonix Value Rx (PDP) United Healthcare	\$20.20 x 3 months	\$ 60.60
			\$0.00	\$ -
Total				\$ 476.04

Medicare Eligible? X YES NO

Attach copies of Proof of Insurance and Payment of Premium. See back of form for examples of acceptable documentation.

I certify that the above information is correct. I understand that I will not be reimbursed for medical insurance premiums for any period during which I was not eligible for participation or failed to maintain coverage. I further understand that if I receive reimbursement for premiums for which I was not eligible or did not meet eligibility criteria, the Trust may recover these payments from my future benefit award(s) and I will be liable for all related taxes. I also authorize the Trust, and its designees to contact the insurance company I have listed above to verify coverage and premium amounts paid. I certify that all expenses for which reimbursement or payment is claimed were incurred by myself, my spouse, my eligible dependents, or a spouse beneficiary (after the participant's death only) while eligible to receive benefits under the trust. I also certify as follows: 1.) The premium expenses have not been reimbursed or will not be reimbursed by any other plan, 2.) The premium expenses were not paid by an employer of a participant or an employer of a participant's spouse on a "pre-tax" basis, including, without limitation, a policy or plan offered by an employer under a Code Section 125 plan (commonly referred to as a "Cafeteria Plan"). I understand that I am fully responsible for the sufficiency, accuracy, and veracity of all information relating to this reimbursement request.

Retiree Signature: _____

Date: 8/24/18

PRMT Approval*: _____

Date: _____

Accounting Approval**: _____

Date: _____

* Indicates the reimbursement request & back up are sufficient and expenses qualify as eligible for reimbursement under the trust.

** Indicates the trust accountant has ensured any amounts reimbursed are within the participants available trust balance.



**Supplemental and Personal Health
Plans** insured by **UnitedHealthcare
Insurance Company**

PO BOX 30607
Salt Lake City, UT 84130-0607
Toll-Free # 1-800-523-5800

August 15, 2018

AARP Membership Number: [REDACTED]

Insured Member: [REDACTED]

[REDACTED]

Dear [REDACTED]

We have received your recent inquiry regarding the status of your account.

The following chart summarizes your coverage through AARP Health.

Coverage Period	Plan(s)	Monthly Rate	Number of Months	Total
June- August 2018	F	\$138.48	3	\$415.44

If you have any questions or concerns, please call the toll-free number 1-800-523-5800. AARP Member Advantages Customer Service Representatives are available to help you weekdays from 7 a.m. to 11 p.m. and Saturdays from 9 a.m. to 5 p.m., Eastern Time. You may also visit us at www.aarpadvantages.com.

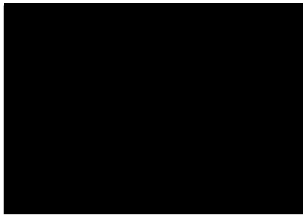
Sincerely,

Member Services Department



UnitedHealthcare
P.O. Box 29675
Hot Springs, AR 71903-9675

Member ID: [REDACTED]



August 15, 2018

Dear [REDACTED]

We received your request asking about your Symphonix Value Rx (PDP) monthly payment.

Your total payment for JUNE -AUGUST 2018 is \$60.60. This amount includes the following:

Your Medicare Part D premium	+ \$20.20 per month
Total	\$60.60

Remember, you must also continue to pay your Medicare Part B premium.

If you have coverage through your former employer, union group or trust administrator (plan sponsor) they may pay part, or all of your plan premium. For questions about your costs please contact your plan sponsor.

Questions?

If you have any questions, please call Customer Service toll-free at **1-888-867-5575**, TTY **711**, 8 a.m. - 8 p.m. local time, 7 days a week.

Thank you for being a UnitedHealthcare member.

Sincerely,

The UnitedHealthcare Team

Do we have the right address for you?

If not, please let us know so we can keep you informed about your plan.

Withdrawals and other subtractions - continued

Other subtractions

Date	Description	Amount
05/09/18	City of Sparks Bill Payment	
05/09/18	B's Lawn & Pest Control Svcs Bill Payment	
05/10/18	America First Credit Union Bill Payment	
05/14/18	CARDMEMBER SERVICE Bill Payment	
05/15/18	[REDACTED] CO	
05/18/18	CITI CARDS Bill Payment	
05/18/18	[REDACTED]	
05/18/18	High Sierra Gymnastics Bill Payment	
05/18/18	[REDACTED]	
05/21/18	[REDACTED] INDN: [REDACTED] CO	
06/01/18	[REDACTED]	
06/01/18	NV ENERGY Bill Payment	
06/01/18	DIRECTV Bill Payment	
06/04/18	TRUCKEE MEADOWS WATER AUTHORITY Bill Payment	
06/05/18	UnitedHealthcare DES:PREMIUM PPD [REDACTED]	-138.48
Total other subtractions		

Checks

Date	Check #	Amount	Date	Check #	Amount
05/21/18	6263		05/31/18	6266*	
05/17/18	6264				
Total checks			Total # of checks		

* There is a gap in sequential check numbers

Withdrawals and other subtractions - continued

Other subtractions - continued

Date	Description	Amount
06/18/18	CITI CARDS Bill Payment	
06/18/18		
06/18/18		
06/20/18	High Sierra Gymnastics Bill Payment	
07/03/18		
07/03/18	NV ENERGY Bill Payment	
07/03/18	DIRECTV Bill Payment	
07/05/18	UnitedHealthcare DES:PREMIUM PPD	-138.48
07/05/18	UnitedHCMedicare DES:MedInsPymt D CO	-40.40
07/06/18	TRUCKEE MEADOWS WATER AUTHORITY Bill Payment	
07/09/18	America First Credit Union Bill Payment	
07/09/18	B's Lawn & Pest Control Svcs Bill Payment	
Total other subtractions		

Checks

Date	Check #	Amount	Date	Check #	Amount
06/12/18	6265		06/26/18	6268	
06/15/18	6267*				
Total checks			Total # of checks		

* There is a gap in sequential check numbers

Withdrawals and other subtractions - continued

Other subtractions - continued

Date	Description	Amount
07/18/18	CITI CARDS Bill Payment	
07/18/18		
07/20/18	High Sierra Gymnastics Bill Payment	
07/20/18		
08/02/18		
08/02/18	NV ENERGY Bill Payment	
08/02/18	DIRECTV Bill Payment	
08/03/18	TRUCKEE MEADOWS WATER AUTHORITY Bill Payment	
08/06/18	America First Credit Union Bill Payment	
08/06/18		
08/06/18	UnitedHealthcare DES:PREMIUM PPD	
08/06/18	UnitedHCMedicare DES	
08/07/18	Waste Management of Nevada Bill Payment	
Total other subtractions		

Checks

Date	Check #		Date	Check #
07/10/18	6269		07/24/18	6272
07/23/18	6270		07/30/18	6273
07/23/18	6271		07/30/18	6274
			Total checks	
			Total # of checks	

Post Retirement Medical Plan & Trust - Medical Premium Expense Reimbursement Request

RETRIEE INFORMATION: DATE RANGE From July 1, 2018 To Sept. 30, 2018

Name: [Redacted] Employee #: 50068
Address: [Redacted] Phone #: [Redacted]

Expenses

Date Paid	Description (example: Monthly Premium)	Name of Provider (example: Anthem Blue Cross)	Cost	Total
July-Sept	Monthly Premium	Medicare "Part B"	\$134.00 per month	\$ 402.00
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
Total				\$ 402.00

Medicare Eligible? ☒ YES ☐ NO

Attach copies of Proof of Insurance and Payment of Premium. See back of form for examples of acceptable documentation.

I certify that the above information is correct. I understand that I will not be reimbursed for medical insurance premiums for any period during which I was not eligible for participation or failed to maintain coverage. I further understand that if I receive reimbursement for premiums for which I was not eligible or did not meet eligibility criteria, the Trust may recover these payments from my future benefit award(s) and I will be liable for all related taxes. I also authorize the Trust, and its designees to contact the insurance company I have listed above to verify coverage and premium amounts paid. I certify that all expenses for which reimbursement or payment is claimed were incurred by myself, my spouse, my eligible dependents, or a spouse beneficiary (after the participant's death only) while eligible to receive benefits under the trust. I also certify as follows: 1.) The premium expenses have not been reimbursed or will not be reimbursed by any other plan, 2.) The premium expenses were not paid by an employer of a participant or an employer of a participant's spouse on a "pre-tax" basis, including, without limitation, a policy or plan offered by an employer under a Code Section 125 plan (commonly referred to as a "Cafeteria Plan"). I understand that I am fully responsible for the sufficiency, accuracy, and veracity of all information relating to this reimbursement request.

Retiree Signature: [Redacted] Date: 10/2/18
PRMT Approval*: [Redacted] Date: [Redacted]
Accounting Approval**: [Redacted] Date: [Redacted]

* Indicates the reimbursement request & back up are sufficient and expenses qualify as eligible for reimbursement under the trust.

** Indicates the trust accountant has ensured any amounts reimbursed are within the participants available trust balance.

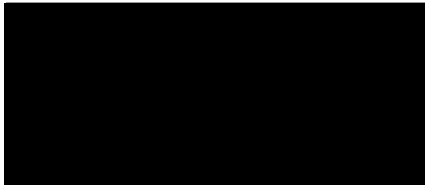


Social Security Administration

Date: **October 02, 2018**

BNC: [REDACTED]

REF: A



You asked us for information from your record. The information that you requested is shown below. If you want anyone else to have this information, you may send them this letter.

Information About **Current Social Security Benefits**

Beginning December 2017, the full monthly Social Security benefit before any deductions is [REDACTED]

We deduct \$134.00 for medical insurance premiums each month. *Medicare "part B"*

The regular monthly Social Security payment is [REDACTED]
(We must round down to the whole dollar.)

Social Security benefits for a given month are paid the following month. (For example, Social Security benefits for March are paid in April.)

Your Social Security benefits are paid on or about the fourth Wednesday of each month.

Information About Past Social Security Benefits

From December 2016 to November 2017, the full monthly Social Security benefit before any deductions was [REDACTED]

Truckee Meadows Water Authority Post Retirement Medical Plan & Trust 2017 Income Tax Return

STATEMENT THAT THIS IS A TAX RETURN NOT A FINANCIAL STATEMENT

The accompanying federal income tax return does **NOT** constitute a financial statement. We have not audited, reviewed or compiled the accompanying income tax return and, accordingly, do not express an opinion or any other form of assurance on it.

An income tax return is not intended to constitute financial statements prepared in accordance with generally accepted accounting principles. Accordingly, it does not necessarily include all financial information or disclosures required by generally accepted accounting principles. If the omitted financial information or disclosures were included with the tax return, they might influence the users' conclusions about the taxpayer's financial position, results of operations and cash flows. Accordingly, this income tax return is not designed to be used in lieu of financial statements.

RECORD RETENTION

Copies of your tax returns are enclosed for your files. It is your responsibility to retain copies of your tax information. We recommend the following guidelines:

- Tax returns – keep indefinitely.
- Supporting documentation – keep for 8 years.
- Records supporting your tax basis in personal, investment and business assets and gift documentation – keep indefinitely.

Please note: Eide Bailly retains copies of tax returns, workpapers and other tax information for a period of eight years. After that, we dispose of all records. If you have questions regarding retention of tax records, please contact us.

EIDE BAILLY LP
5441 KIETZKE LANE SUITE 150
RENO, NV 89511-2094

TRUCKEE MEADOWS WATER AUTHORITY
POST-RETIREMENT MEDICAL PLAN & TRUST
PO BOX 30013
RENO, NV 89520-3013

|||||



August 10, 2018

Truckee Meadows Water Authority
Post-Retirement Medical Plan & Trust
PO Box 30013
Reno, NV 89520-3013
Attention: Michele Sullivan, Chairman

Dear Michele:

Enclosed are the original and one copy of the 2017 Exempt Organization returns, as follows...

2017 Form 990

2017 Form 990-T

2016 IRS E-File Signature Authorization For An Exempt Organization (Form 8879-EO)

Please review the returns for completeness and accuracy.

In addition, we have included a separate public disclosure copy of the Form 990 and Form 990-T (if applicable) located on Eide Bailly Connect. All exempt organizations are required to have a copy of their current year Form 990 and two prior year returns available for public inspection. If the Form 990 includes a Schedule of Contributors (Schedule B), we have removed the names and addresses of contributors from this return, as this information is not open to public inspection. Only organizations exempt under 501(c)(3) must make the current year Form 990-T and two prior year returns available. You should print and sign the public disclosure copy(ies) and keep them available at your primary office location. A copy of the returns will be retained on Eide Bailly Connect for four years.

We recommend that you use certified mail with post marked receipt for proof of timely filing.

We have prepared the returns from information you furnished us without verification. Upon examination of the returns by tax authorities, requests may be made for underlying data. We therefore recommend that you preserve all records which you may be called upon to produce in connection with such possible examinations.

What inspires you, inspires us. Let's talk. | eidebailly.com

5441 Kietzke Ln., Ste. 150 | Reno, NV 89511-2094 | T 775.689.9100 | F 775.689.9299 | EOE

We sincerely appreciate the opportunity to serve you. Please contact us if you have any questions concerning the tax returns.

Many states require legal entities to register with them in order to do business in their state. Please remember to keep your registration active and current for each state that you have business activities.

Sincerely,

Kirk Gardner, CPA

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING
December 31, 2017

Prepared for	Truckee Meadows Water Authority Post-Retirement Medical Plan & Trust PO Box 30013 Reno, NV 89520-3013
Prepared by	EIDE BAILLY LP 5441 KIETZKE LANE SUITE 150 RENO, NV 89511-2094
Amount due or refund	Not applicable
Make check payable to	Not applicable
Mail tax return and check (if applicable) to	Not applicable
Return must be mailed on or before	Not applicable
Special Instructions	This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-EO to our office. We will transmit the return electronically to the IRS and no further action is required. Return Form 8879-EO to us by November 15, 2018.

Form **8879-EO****IRS e-file Signature Authorization
for an Exempt Organization**

OMB No. 1545-1878

Department of the Treasury
Internal Revenue Service

For calendar year 2017, or fiscal year beginning _____, 2017, and ending _____, 20____

2017▶ **Do not send to the IRS. Keep for your records.**▶ **Go to www.irs.gov/Form8879EO for the latest information.**

Name of exempt organization

**TRUCKEE MEADOWS WATER AUTHORITY
POST-RETIREMENT MEDICAL PLAN & TRUST**

Employer identification number

87-0768820

Name and title of officer

**MICHELE SULLIVAN
CHAIRMAN****Part I Type of Return and Return Information** (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a**, **2a**, **3a**, **4a**, or **5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, or **5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than 1 line in Part I.

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b 897,845.
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5b

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2017 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize **EIDE BAILLY LP** to enter my PIN **22102**
 ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ _____ Date ▶ _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

88486728843

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ **08/10/18**

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2017)

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017Open to Public
Inspection**A For the 2017 calendar year, or tax year beginning and ending**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization TRUCKEE MEADOWS WATER AUTHORITY POST-RETIREMENT MEDICAL PLAN & TRUST		D Employer identification number 87-0768820
	Doing business as		E Telephone number 775-834-8284
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite PO BOX 30013		
	City or town, state or province, country, and ZIP or foreign postal code RENO, NV 89520-3013		G Gross receipts \$ 897,845.
	F Name and address of principal officer: MICHELE SULLIVAN SAME AS C ABOVE		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (9) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: ▶ N/A			
K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input checked="" type="checkbox"/> Other ▶		L Year of formation: 2007 M State of legal domicile: NV	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO PROVIDE POST EMPLOYMENT GROUP HEALTH AND LIFE INSURANCE BENEFITS TO ELIGIBLE RETIREE PARTICIPANTS.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	4
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	0
	5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5	0
	6 Total number of volunteers (estimate if necessary)	6	0
		7a Total unrelated business revenue from Part VIII, column (C), line 12	7a
b Net unrelated business taxable income from Form 990-T, line 34		7b	0.
Revenue			
	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	0.	0.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	434,891.	445,063.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	217,262.	452,782.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	0.	0.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	652,153.	897,845.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	319,025.	264,699.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	17,054.	37,380.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	336,079.	302,079.
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12	316,074.	595,766.
	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	9,500,638.	10,935,978.
	22 Net assets or fund balances. Subtract line 21 from line 20	7,840.	10,585.
		9,492,798.	10,925,393.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer MICHELE SULLIVAN, CHAIRMAN Type or print name and title		Date	
Paid Preparer Use Only	Print/Type preparer's name KIRK GARDNER, CPA	Preparer's signature KIRK GARDNER, CPA	Date 08/10/18	Check if self-employed <input type="checkbox"/> PTIN P00225248
	Firm's name ▶ EIDE BAILLY LP Firm's address ▶ 5441 KIETZKE LANE SUITE 150 RENO, NV 89511-2094		Firm's EIN ▶ 45-0250958 Phone no. 775-689-9100	

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

TRUCKEE MEADOWS WATER AUTHORITY
POST-RETIREMENT MEDICAL PLAN & TRUST

Form 990 (2017)

87-0768820 Page **2**

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:
**TO ENSURE THAT ELIGIBLE RETIREE PARTICIPANTS HAVE ACCESS TO POST
EMPLOYMENT GROUP HEALTH AND LIFE INSURANCE BENEFITS, INCLUDING
MEDICAL, DENTAL, VISION, AD&D, AND LIFE INSURANCE BENEFITS WHEN AND IF
THEY NEED IT PURSUANT TO TMWA APPROVED COMPENSATION POLICY.**

2 Did the organization undertake any significant program services during the year which were not listed on the
prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.
Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and
revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ including grants of \$) (Revenue \$)
**PROVIDE POST EMPLOYMENT GROUP HEALTH AND LIFE INSURANCE INCLUDING
MEDICAL, DENTAL, VISION, AD&D, AND LIFE INSURANCE BENEFITS FOR
APPROXIMATELY 59 ELIGIBLE RETIREE PARTICIPANTS AND 185 ACTIVE EMPLOYEES
OF THE PLAN SPONSOR THAT WILL BE ELIGIBLE IN THE FUTURE (NOT INCLUDING
DEPENDENTS)**

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶

**TRUCKEE MEADOWS WATER AUTHORITY
POST-RETIREMENT MEDICAL PLAN & TRUST**

Form 990 (2017)

87-0768820 Page **3**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1	X
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	2	X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a	X
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b	X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X

Form **990** (2017)

**TRUCKEE MEADOWS WATER AUTHORITY
POST-RETIREMENT MEDICAL PLAN & TRUST**

Form 990 (2017)

87-0768820 Page **4**

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

Form **990** (2017)

**TRUCKEE MEADOWS WATER AUTHORITY
POST-RETIREMENT MEDICAL PLAN & TRUST**

Form 990 (2017)

87-0768820 Page **5**

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a 0		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 0		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b		
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X	
b If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O	3b	X	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		

Form **990** (2017)

**TRUCKEE MEADOWS WATER AUTHORITY
POST-RETIREMENT MEDICAL PLAN & TRUST**

Form 990 (2017)

87-0768820 Page **6**

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI ☒ **X**

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a	4	
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
b Enter the number of voting members included in line 1a, above, who are independent	1b	0	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	X	
b Each committee with authority to act on behalf of the governing body?	8b		X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	X	
13 Did the organization have a written whistleblower policy?	13		X
14 Did the organization have a written document retention and destruction policy?	14	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a The organization's CEO, Executive Director, or top management official	15a		X
b Other officers or key employees of the organization	15b		X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **NONE**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records: ▶
MICHELE SULLIVAN - 775-834-8284
PO BOX 30013, RENO, NV 89520

**TRUCKEE MEADOWS WATER AUTHORITY
POST-RETIREMENT MEDICAL PLAN & TRUST**

Form 990 (2017)

87-0768820 Page **8**

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Sub-total								0.	583,990.	218,079.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								0.	583,990.	218,079.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **4**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

**TRUCKEE MEADOWS WATER AUTHORITY
POST-RETIREMENT MEDICAL PLAN & TRUST**

Form 990 (2017)

87-0768820 Page **9**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f					
	g Noncash contributions included in lines 1a-1f: \$						
	h Total. Add lines 1a-1f						
Program Service Revenue	2 a EMPLOYER CONTRIBUTIONS	Business Code 900099		445,063.	445,063.		
	b						
	c						
	d						
	e						
	f All other program service revenue	900001					
	g Total. Add lines 2a-2f				445,063.		
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			222,587.		222,587.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real	(ii) Personal				
	b Less: rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b Less: cost or other basis and sales expenses	230,195.	0.				
	c Gain or (loss)	230,195.					
	d Net gain or (loss)						
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a					
	b Less: direct expenses	b					
	c Net income or (loss) from fundraising events						
	9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b					
	c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a						
b Less: cost of goods sold	b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue			Business Code				
11 a							
b							
c							
d All other revenue							
e Total. Add lines 11a-11d							
12 Total revenue. See instructions.				897,845.	445,063.	452,782.	0.

**TRUCKEE MEADOWS WATER AUTHORITY
POST-RETIREMENT MEDICAL PLAN & TRUST**

Form 990 (2017)

87-0768820 Page **10**

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members	264,699.			
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal	19,268.			
c Accounting	15,500.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	2,095.			
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion				
13 Office expenses	517.			
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a _____				
b _____				
c _____				
d _____				
e All other expenses _____				
25 Total functional expenses. Add lines 1 through 24e	302,079.			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

**TRUCKEE MEADOWS WATER AUTHORITY
POST-RETIREMENT MEDICAL PLAN & TRUST**

Form 990 (2017)

87-0768820 Page **11**

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	247,413.	1	22,945.
	2 Savings and temporary cash investments	250,000.	2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	8,771,466.	12	10,903,455.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	231,759.	15	9,578.
16 Total assets. Add lines 1 through 15 (must equal line 34)	9,500,638.	16	10,935,978.	
Liabilities	17 Accounts payable and accrued expenses	7,840.	17	10,585.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	7,840.	26	10,585.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds	0.	30	0.
	31 Paid-in or capital surplus, or land, building, or equipment fund	0.	31	0.
	32 Retained earnings, endowment, accumulated income, or other funds	9,492,798.	32	10,925,393.
	33 Total net assets or fund balances	9,492,798.	33	10,925,393.
	34 Total liabilities and net assets/fund balances	9,500,638.	34	10,935,978.

Form **990** (2017)

**TRUCKEE MEADOWS WATER AUTHORITY
POST-RETIREMENT MEDICAL PLAN & TRUST**

Form 990 (2017)

87-0768820 Page **12**

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	897,845.
2	Total expenses (must equal Part IX, column (A), line 25)	2	302,079.
3	Revenue less expenses. Subtract line 2 from line 1	3	595,766.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	9,492,798.
5	Net unrealized gains (losses) on investments	5	1,059,361.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-222,532.
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	10,925,393.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☒

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits _____	3b	

Form **990** (2017)

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**▶ **Attach to Form 990.**▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2017**Open to Public Inspection****Name of the organization** TRUCKEE MEADOWS WATER AUTHORITY
POST-RETIREMENT MEDICAL PLAN & TRUST**Employer identification number**
87-0768820**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

14

TRUCKEE MEADOWS WATER AUTHORITY
POST-RETIREMENT MEDICAL PLAN & TRUST

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) RBIF INVESTMENTS	10,903,455.	END-OF-YEAR MARKET VALUE
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ►	10,903,455.	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ►		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ►	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►		

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐

Schedule D (Form 990) 2017

Part XI	Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.
----------------	--

1	Total revenue, gains, and other support per audited financial statements	1	1,955,111.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	1,059,361.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	1,059,361.
3	Subtract line 2e from line 1	3	895,750.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	2,095.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	2,095.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	897,845.

1	Total expenses and losses per audited financial statements	1	299,984.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	299,984.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	2,095.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	2,095.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	302,079.

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**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017

Open to Public
Inspection

Name of the organization TRUCKEE MEADOWS WATER AUTHORITY POST-RETIREMENT MEDICAL PLAN & TRUST	Employer identification number 87-0768820
---	---

Part I Questions Regarding Compensation

		Yes	No								
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <table style="width:100%; margin-top: 5px;"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (such as, maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (such as, maid, chauffeur, chef)			
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use										
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence										
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees										
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (such as, maid, chauffeur, chef)										
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b										
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2										
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <table style="width:100%; margin-top: 5px;"> <tr> <td><input type="checkbox"/> Compensation committee</td> <td><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input type="checkbox"/> Form 990 of other organizations</td> <td><input type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study	<input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Approval by the board or compensation committee					
<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract										
<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study										
<input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Approval by the board or compensation committee										
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:											
a Receive a severance payment or change-of-control payment?	4a		X								
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		X								
c Participate in, or receive payment from, an equity-based compensation arrangement?	4c		X								
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.											
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.											
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:											
a The organization?	5a										
b Any related organization?	5b										
If "Yes" on line 5a or 5b, describe in Part III.											
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:											
a The organization?	6a										
b Any related organization?	6b										
If "Yes" on line 6a or 6b, describe in Part III.											
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7										
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8										
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9										

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2017

**TRUCKEE MEADOWS WATER AUTHORITY
POST-RETIREMENT MEDICAL PLAN & TRUST**

Schedule J (Form 990) 2017

87-0768820

Page **2**

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) MICHELE SULLIVAN	(i)	0.	0.	0.	0.	0.	0.	0.
CHARIMAN	(ii)	158,996.	0.	0.	54,122.	10,678.	223,796.	0.
(2) STEVE ENOS	(i)	0.	0.	0.	0.	0.	0.	0.
VICE CHAIRMAN	(ii)	105,518.	0.	0.	33,732.	10,233.	149,483.	0.
(3) JUAN ESPARZA	(i)	0.	0.	0.	0.	0.	0.	0.
TRUSTEE	(ii)	127,208.	0.	0.	42,438.	14,395.	184,041.	0.
(4) MICHAEL NEVAREZ	(i)	0.	0.	0.	0.	0.	0.	0.
TRUSTEE	(ii)	192,268.	0.	0.	38,797.	13,684.	244,749.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III	Supplemental Information
-----------------	---------------------------------

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

[illegible]

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017

Open to Public
Inspection

Name of the organization

TRUCKEE MEADOWS WATER AUTHORITY
POST-RETIREMENT MEDICAL PLAN & TRUST

Employer identification number
87-0768820

FORM 990, PART VI, SECTION A, LINE 8B:

THERE ARE NO COMMITTEES WITH BROAD AUTHORITY TO ACT ON BEHALF OF THE
GOVERNING BOARD.

FORM 990, PART VI, SECTION B, LINE 11B:

FORM 990 IS REVIEWED BY EACH TRUSTEE PERSONALLY PRIOR TO THE FILING OF THE
FORM.

FORM 990, PART VI, SECTION B, LINE 12C:

THE CONFLICT OF INTEREST POLICY COVERS THE TRUST AND ITS BOARD AND IS
REVIEWED PERIODICALLY. ALL COVERED MEMBERS HAVE A DUTY TO DISCLOSE ANY
ACTUAL OR POSSIBLE CONFLICT OF INTEREST. BOARD MEMBERS OTHER THAN THE
INTERESTED PARTY DECIDE IF A CONFLICT EXISTS. THE INTERESTED PARTY MAY MAKE
A PRESENTATION REGARDING THE ISSUE AT THE BOARD MEETING, BUT SHALL LEAVE
THE MEETING DURING THE DISCUSSION OF, AND THE VOTE ON, THE ISSUE OF
CONFLICT.

FORM 990, PART VI, SECTION C, LINE 19:

ALL GOVERNING DOCUMENTS, TAX RETURNS AND FINANCIAL INFORMATION IS AVAILABLE
TO THE PUBLIC THROUGH SCHEDULED MEETINGS SUBJECT TO OPEN MEETING LAW AND
UPON REQUEST OF THE TRUSTEES, FORWARD TO TRUCKEE MEADOWS WATER AUTHORITY -
1355 CAPITAL BLVD, RENO, NV 89520.

FORM 990, PART XII, LINE 2C

BOARD OF TRUSTEES IS CHARGED WITH HIRING AN AUDITING FIRM AND OVERSIGHT
OF THE AUDIT.

Name of the organization	TRUCKEE MEADOWS WATER AUTHORITY POST-RETIREMENT MEDICAL PLAN & TRUST	Employer identification number 87-0768820
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SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017

**Open to Public
Inspection**

Name of the organization **TRUCKEE MEADOWS WATER AUTHORITY
POST-RETIREMENT MEDICAL PLAN & TRUST** Employer identification number **87-0768820**

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
TRUCKEE MEADOWS WATER AUTHORITY - 88-0488450 1355 CAPITAL BLVD. RENO, NV 89521	WATER AUTHORITY	NEVADA	GOVERNMENT ENTITY				X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2017

POST-RETIREMENT MEDICAL PLAN & TRUST

87-0768820 Page 2

Part III

[illegible]

Part IV

[illegible]

**TRUCKEE MEADOWS WATER AUTHORITY
POST-RETIREMENT MEDICAL PLAN & TRUST**

Schedule R (Form 990) 2017

87-0768820 Page 3

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	X
b Gift, grant, or capital contribution to related organization(s)	1b	X
c Gift, grant, or capital contribution from related organization(s)	1c	X
d Loans or loan guarantees to or for related organization(s)	1d	X
e Loans or loan guarantees by related organization(s)	1e	X
f Dividends from related organization(s)	1f	X
g Sale of assets to related organization(s)	1g	X
h Purchase of assets from related organization(s)	1h	X
i Exchange of assets with related organization(s)	1i	X
j Lease of facilities, equipment, or other assets to related organization(s)	1j	X
k Lease of facilities, equipment, or other assets from related organization(s)	1k	X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X
o Sharing of paid employees with related organization(s)	1o	X
p Reimbursement paid to related organization(s) for expenses	1p	X
q Reimbursement paid by related organization(s) for expenses	1q	X
r Other transfer of cash or property to related organization(s)	1r	X
s Other transfer of cash or property from related organization(s)	1s	X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Provide additional information for responses to questions on Schedule R. See instructions.

TAX RETURN FILING INSTRUCTIONS

FORM 990-T

FOR THE YEAR ENDING
December 31, 2017

Prepared for	Truckee Meadows Water Authority Post-Retirement Medical Plan & Trust PO Box 30013 Reno, NV 89520-3013
Prepared by	EIDE BAILLY LP 5441 KIETZKE LANE SUITE 150 RENO, NV 89511-2094
Amount due or refund	No amount is due.
Make check payable to	No amount is due.
Mail tax return and check (if applicable) to	Department of the Treasury Internal Revenue Service Center Ogden, UT 84201-0027
Return must be mailed on or before	November 15, 2018
Special Instructions	The return should be signed and dated.

Form **990-T****Exempt Organization Business Income Tax Return**
(and proxy tax under section 6033(e))

OMB No. 1545-0687

2017Department of the Treasury
Internal Revenue Service

For calendar year 2017 or other tax year beginning _____, and ending _____

▶ Go to www.irs.gov/Form990T for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for
501(c)(3) Organizations Only

A <input type="checkbox"/> Check box if address changed B Exempt under section <input checked="" type="checkbox"/> 501(c)(9) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)	Print or Type	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) TRUCKEE MEADOWS WATER AUTHORITY POST-RETIREMENT MEDICAL PLAN & TRUST Number, street, and room or suite no. If a P.O. box, see instructions. PO BOX 30013 City or town, state or province, country, and ZIP or foreign postal code RENO, NV 89520-3013	D Employer identification number (Employees' trust, see instructions.) 87-0768820 E Unrelated business activity codes (See instructions.) 900001
C Book value of all assets at end of year 10,935,978.		F Group exemption number (See instructions.) ▶ G Check organization type ▶ <input type="checkbox"/> 501(c) corporation <input checked="" type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust	

H Describe the organization's primary unrelated business activity. ▶ **INVESTMENT INCOME****I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ ☐ Yes ☒ No

If "Yes," enter the name and identifying number of the parent corporation. ▶

J The books are in care of ▶ **MICHELE SULLIVAN** Telephone number ▶ **775-834-8284**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales				
b Less returns and allowances	c Balance ▶	1c		
2 Cost of goods sold (Schedule A, line 7)		2		
3 Gross profit. Subtract line 2 from line 1c		3		
4a Capital gain net income (attach Schedule D)		4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from partnerships and S corporations (attach statement)		5		
6 Rent income (Schedule C)		6		
7 Unrelated debt-financed income (Schedule E)		7		
8 Interest, annuities, royalties, and rents from controlled organizations (Sch. F)...		8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		9	452,782.	452,782.
10 Exploited exempt activity income (Schedule I)		10		
11 Advertising income (Schedule J)		11		
12 Other income (See instructions; attach schedule)		12		
13 Total. Combine lines 3 through 12		13	452,782.	452,782.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.)
 (Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees (Schedule K)	14	
15 Salaries and wages	15	
16 Repairs and maintenance	16	
17 Bad debts	17	
18 Interest (attach schedule)	18	
19 Taxes and licenses	19	
20 Charitable contributions (See instructions for limitation rules)	20	
21 Depreciation (attach Form 4562)	21	
22 Less depreciation claimed on Schedule A and elsewhere on return	22a	
23 Depletion	23	
24 Contributions to deferred compensation plans	24	
25 Employee benefit programs	25	
26 Excess exempt expenses (Schedule I)	26	
27 Excess readership costs (Schedule J)	27	
28 Other deductions (attach schedule)	28	
29 Total deductions. Add lines 14 through 28	29	0.
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30	0.
31 Net operating loss deduction (limited to the amount on line 30)	31	
32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	32	0.
33 Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)	33	1,000.
34 Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	34	0.

TRUCKEE MEADOWS WATER AUTHORITY
POST-RETIREMENT MEDICAL PLAN & TRUST

87-0768820

Page 2

Part III Tax Computation**35 Organizations Taxable as Corporations.** See instructions for tax computation.Controlled group members (sections 1561 and 1563) check here ☐ See instructions and:**a** Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):

(1) \$ (2) \$ (3) \$

b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$

(2) Additional 3% tax (not more than \$100,000) \$

c Income tax on the amount on line 34

35c

36 Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from:☒ Tax rate schedule or ☐ Schedule D (Form 1041)

36

0.

37 Proxy tax. See instructions

37

38 Alternative minimum tax

38

39 Tax on Non-Compliant Facility Income. See instructions

39

40 Total. Add lines 37, 38 and 39 to line 35c or 36, whichever applies

40

0.

Part IV Tax and Payments**41a** Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)

41a

b Other credits (see instructions)

41b

c General business credit. Attach Form 3800

41c

d Credit for prior year minimum tax (attach Form 8801 or 8827)

41d

e **Total credits.** Add lines 41a through 41d

41e

42 Subtract line 41e from line 40

42

0.

43 Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Other (attach schedule)

43

44 **Total tax.** Add lines 42 and 43

44

0.

45a Payments: A 2016 overpayment credited to 2017

45a

b 2017 estimated tax payments

45b

c Tax deposited with Form 8868

45c

d Foreign organizations: Tax paid or withheld at source (see instructions)

45d

e Backup withholding (see instructions)

45e

f Credit for small employer health insurance premiums (Attach Form 8941)

45f

g Other credits and payments:☐ Form 2439☐ Form 4136 ☐ Other

Total

45g

46 **Total payments.** Add lines 45a through 45g

46

47 Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐

47

48 **Tax due.** If line 46 is less than the total of lines 44 and 47, enter amount owed

48

0.

49 **Overpayment.** If line 46 is larger than the total of lines 44 and 47, enter amount overpaid

49

0.

50 Enter the amount of line 49 you want: **Credited to 2018 estimated tax**

Refunded

50

Part V Statements Regarding Certain Activities and Other Information (see instructions)

51 At any time during the 2017 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here

Yes

No

X

52 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file.

X

53 Enter the amount of tax-exempt interest received or accrued during the tax year \$

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

CHAIRMAN
TitleMay the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

KIRK GARDNER, CPA

KIRK GARDNER, CPA

08/10/18

P00225248

Firm's name EIDE BAILLY LP

Firm's EIN 45-0250958

5441 KIETZKE LANE SUITE 150

Firm's address RENO, NV 89511-2094

Phone no. 775-689-9100

Form 990-T (2017)

TRUCKEE MEADOWS WATER AUTHORITY

Form 990-T (2017) POST-RETIREMENT MEDICAL PLAN & TRUST

87-0768820

Page 3

Schedule A - Cost of Goods Sold. Enter method of inventory valuation ► **N/A**

1 Inventory at beginning of year	1		6 Inventory at end of year	6	
2 Purchases	2		7 Cost of goods sold. Subtract line 6		
3 Cost of labor	3		from line 5. Enter here and in Part I,		
4a Additional section 263A costs			line 2	7	
(attach schedule)	4a		8 Do the rules of section 263A (with respect to		Yes No
b Other costs (attach schedule)	4b		property produced or acquired for resale) apply to		
5 Total. Add lines 1 through 4b	5		the organization?		

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions)

1. Description of property

(1)
(2)
(3)
(4)

2. Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total 0.	Total 0.	

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A)**(b) Total deductions.**

Enter here and on page 1, Part I, line 6, column (B) ...

0.**Schedule E - Unrelated Debt-Financed Income** (see instructions)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)			
(2)			
(3)			
(4)			
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Totals		Enter here and on page 1, Part I, line 7, column (A). 0.	Enter here and on page 1, Part I, line 7, column (B). 0.
Total dividends-received deductions included in column 8		0.	

Form 990-T (2017)

TRUCKEE MEADOWS WATER AUTHORITY

Form 990-T (2017) POST-RETIREMENT MEDICAL PLAN & TRUST

87-0768820

Page 4

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
Totals			Add columns 9 and 10. Enter here and on page 1, Part I, line 8, column (A). 0.	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B). 0.

Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1) INTEREST	57,048.		57,048.	57,048.
(2) DIVIDENDS	165,539.	2,095.	163,444.	165,539.
(3) REALIZED GAIN ON SALE OF				
(4) SECURITIES	230,195.		230,195.	230,195.
Totals	452,782.	STMT 1	STMT 2	452,782.

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals	0.	0.				0.

Schedule J - Advertising Income (see instructions)**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))	0.	0.				0.

Form 990-T (2017)

TRUCKEE MEADOWS WATER AUTHORITY

Form 990-T (2017) POST-RETIREMENT MEDICAL PLAN & TRUST

87-0768820

Page 5

Part II **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals from Part I	0.	0.				0.
Totals, Part II (lines 1-5)	0.	0.				0.

Enter here and on page 1, Part I, line 11, col. (A).

Enter here and on page 1, Part I, line 11, col. (B).

Enter here and on page 1, Part II, line 27.

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			0.

Form 990-T (2017)

FORM 990-T SCHEDULE G - DEDUCTIONS DIRECTLY CONNECTED STATEMENT 1

DESCRIPTION OF DEDUCTIONS	ACTIVITY NUMBER	AMOUNT	TOTAL
INVESTMENT MANAGEMENT FEES		2,095.	
- SUBTOTAL -	2		2,095.
TOTAL OF FORM 990-T, SCHEDULE G, COLUMN 3			2,095.

FORM 990-T SCHEDULE G - INCOME SET-ASIDES STATEMENT 2

DESCRIPTION OF SET-ASIDE	ACTIVITY NUMBER	AMOUNT	TOTAL
INCOME SET ASIDE FOR FUTURE BENEFITS		57,048.	
- SUBTOTAL -	1		57,048.
INCOME SET ASIDE FOR FUTURE BENEFITS		163,444.	
- SUBTOTAL -	2		163,444.
INCOME SET ASIDE FOR FUTURE BENEFITS		230,195.	
- SUBTOTAL -	3		230,195.
TOTAL OF FORM 990-T, SCHEDULE G, COLUMN 4			450,687.

Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

► **File a separate application for each return.**

► **Information about Form 8868 and its instructions is at www.irs.gov/form8868.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile, click on Charities & Non-Profits, and click on e-file for Charities and Non-Profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

		Enter filer's identifying number
Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. TRUCKEE MEADOWS WATER AUTHORITY POST-RETIREMENT MEDICAL PLAN & TRUST	Employer identification number (EIN) or 87-0768820
	Number, street, and room or suite no. If a P.O. box, see instructions. PO BOX 30013	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. RENO, NV 89520-3013	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

MICHELE SULLIVAN

- The books are in the care of ► **PO BOX 30013 - RENO, NV 89520**

Telephone No. ► **775-834-8284**

Fax No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **NOVEMBER 15, 2018**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☒ calendar year **2017** or

► ☐ tax year beginning _____, and ending _____

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

**MAIL TO: DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE CENTER
OGDEN, UT 84201-0045**

Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

► **File a separate application for each return.**

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Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

		Enter filer's identifying number
Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. TRUCKEE MEADOWS WATER AUTHORITY POST-RETIREMENT MEDICAL PLAN & TRUST	Employer identification number (EIN) or 87-0768820
	Number, street, and room or suite no. If a P.O. box, see instructions. PO BOX 30013	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. RENO, NV 89520-3013	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 6

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

MICHELE SULLIVAN

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Telephone No. ► **775-834-8284**

Fax No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ☐ . If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **NOVEMBER 15, 2018**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☒ calendar year **2017** or

► ☐ tax year beginning , and ending

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

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LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Form **8868** (Rev. 1-2017)

**MAIL TO: DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE CENTER
OGDEN, UT 84201-0045**

Retirement Benefits Investment Fund

June 30, 2018

Returns

Asset Class	Market Value	Target Allocation	Actual Allocation	FYTD Return	One Year	3 Years	5 Years	10 Years	Since Inception (2008)
U.S. Stocks- S&P 500 Index	\$ 233,197,205	49.0%	50.8%	14.3%	14.3%	11.9%	13.4%	10.2%	9.1%
Market Return				14.4%	14.4%	11.9%	13.4%	10.2%	9.1%
Int'l Stocks- MSCI EAFE Index	\$ 94,145,566	21.0%	20.5%	7.1%	7.1%	5.2%	6.7%	3.2%	2.7%
Market Return				6.8%	6.8%	4.9%	6.4%	2.8%	2.5%
U.S. Bonds- U.S. Bond Index	\$ 130,133,377	30.0%	28.4%	-0.6%	-0.6%	1.0%	1.8%	3.3%	3.0%
Market Return				-0.7%	-0.7%	1.0%	1.5%	3.0%	2.8%
	\$ 1,476,616	0.0%	0.3%						
Total RBIF Fund	\$ 458,952,764	100.0%	100.0%	8.4%	8.4%	7.3%	8.6%	7.0%	6.4%
Market Return				8.2%	8.2%	7.3%	8.6%	7.0%	6.4%



STAFF REPORT

TO: Board of Trustees
FROM: Jessica Atkinson, TMWA Human Resources Administrator
DATE: October 16, 2018
SUBJECT: Discussion and direction regarding meeting times and dates for 2019

Recommendation

TMWA staff recommends that the Board of Trustees provide input on the schedule proposed for the TMWA §501-c-9 Post-Retirement Medical Plan & Trust meetings as well as confirmation of meeting times.

Discussion

The regular schedule for the TMWA §501-c-9 Post-Retirement Medical Plan & Trust meetings has traditionally been quarterly on the third Tuesday of the month.

Staff recommends continuing with the current reoccurring schedule as follows:

2019 Trustee Meeting Dates Proposed

Tuesday, January 15	1:00 p.m.
Tuesday, April 16	1:00 p.m.
Tuesday, July 16	1:00 p.m.
Tuesday, October 15	1:00 p.m.