

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

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

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### **AGENDA**

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

**Tuesday, October 15, 2019 at 1:00 p.m.**

**Truckee Meadows Water Authority**

**Independence Room**

**1355 Capital Boulevard, Reno, NV 89502**

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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 16, 2019 minutes **(For Possible Action)**
5. Review and consideration for approval of request for reimbursement of premiums Medicare paid for through Social Security —Rosalinda Rodriguez **(For Possible Action)**
6. Review and consideration for approval of request for reimbursement of premiums for Medicare premiums paid for through Social Security—Rosalinda Rodriguez **(For Possible Action)**
7. Review and consideration for approval of request for reimbursement of premiums for Medicare, United Health Care and RX Coverage paid for by retiree —Rosalinda Rodriguez **(For Possible Action)**
8. Review and consideration for approval of request for reimbursement of premiums for United Health Care paid for by retiree—Rosalinda Rodriguez **(For Possible Action)**
9. Discussion and possible Trustee direction regarding potential beneficiaries' eligibility that were hired prior to January 1, 2006 at the creation of the VEBA document. Jessica Atkinson **(For Possible Action)**
10. Review of Retirement Benefits Investment Fund (RBIF) performance review—Michele Sullivan\*
11. Discussion and possible Trustee direction regarding meeting times and dates for 2020—Jessica Atkinson **(For Possible Action)**
12. Trustee comments and requests for future agenda items\*

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

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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*



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### **DRAFT JULY 16, 2019 MINUTES**

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The meeting of the TMWA Post-Retirement Medical Plan and Trust (Trust) Trustees was held on Tuesday, July 16, 2019 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

Jessica Atkinson  
Rosalinda Rodriguez  
Mike Venturino  
Gus Rossi

Members Absent:

2. PUBLIC COMMENT

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 25, 2019 MINUTES

**Upon motion made and seconded, and carried by unanimous consent of the Trustees present, the Trustees approved the April 25, 2019 minutes.**

5. REVIEW AND APPROVAL OF POST-RETIREMENT MEDICAL PLAN & TRUST CALCULATIONS FOR TMWA RETIREE MARIA DUFUR.

Ms. Rodriguez presented the benefits calculation for Maria Dufur. Ms. Dufur will retire on 09/3/2019 and is requesting trust benefits beginning on 10/01/2019. Ms. Atkinson previously met with the retiree and confirmed the information on the benefit calculation form. She has elected to continue TMWA coverage as Retiree only for Medical, Dental, and Vision coverage. Ms. Dufur has elected to have any remaining premium balance paid from her retirement Health Savings (RHS) or PERS check.

**Upon motion made and seconded, and carried by unanimous consent of the Trustees present, the Trustees approved the benefits calculation for Maria Dufur.**

6. REVIEW AND APPROVAL OF POST-RETIREMENT MEDICAL PLAN & TRUST CALCULATIONS FOR TMWA RETIREE GERALD GARZA.

Ms. Rodriguez presented the benefits calculation for Gerald Garza. Mr. Garza will retire on 09/22/2019 and is requesting trust benefits beginning on 10/01/2019. Ms. Rodriguez previously met with the retiree and confirmed the information on the benefit calculation form. He has elected to continue TMWA coverage as Retiree only for Medical, Dental, and Vision coverage. Mr. Garza has elected to have any remaining premium balance paid from his retirement Health Savings (RHS) or PERS check.

**Upon motion made and seconded, and carried by unanimous consent of the Trustees present, the Trustees approved the benefits calculation for Gerald Garza.**

7. REVIEW AND APPROVAL OF POST-RETIREMENT MEDICAL PLAN & TRUST CALCULATIONS FOR TMWA RETIREE KEITH RISTINEN.

Ms. Rodriguez presented the benefits calculation for Keith Ristinen. Mr. Ristinen will retire on 08/01/2019 and is requesting trust benefits beginning on 09/01/2019. Ms. Rodriguez previously met with the retiree and confirmed the information on the benefit calculation form. He has elected to continue TMWA coverage as Retiree and spouse for Dental and Vision coverage. Mr. Ristinen has elected to have any remaining premium balance paid from his retirement Health Savings (RHS) or PERS check.

**Upon motion made and seconded, and carried by unanimous consent of the Trustees present, the Trustees approved the benefits calculation for Keith Ristinen.**

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

**Upon motion made and seconded, and carried by unanimous consent of the Trustees present, the Trustees approved the reimbursement request for premiums for Medicare paid for through Social Security.**

9. REVIEW AND CONSIDERATION FOR APPROVAL OF REQUEST FOR REIMBURSEMENT OF PREMIUMS FOR UNITED HEALTH CARE PREMIUM PAID FOR BY RETIREE

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

10. REVIEW AND CONSIDERATION FOR APPROVAL OF REQUEST FOR REIMBURSEMENT OF PREMIUMS FOR UNITED HEALTH CARE AND RX COVERAGE 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 United Health Care and RX coverage.**

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

**Upon motion made and seconded, and carried by unanimous consent of the Trustees present, the Trustees approved the reimbursement request for premiums for Medicare Premiums paid for through Social Security.**

12. REVIEW AND CONSIDERATION FOR APPROVAL OF REQUEST FOR REIMBURSEMENT OF PREMIUMS FOR UNITED HEALTH CARE 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.**

13. REVIEW OF AUDIT

Ms. Sullivan advised that the Audit had been conducted and there were no findings, everything is in order. There was negative investment income due to the market's status at the end of 2018, but the market has since gone back up and currently at a return rate of 5%. Based on the end of year performance it was determined that the investment loss was about \$257,000 but TMWA also contributed \$222,531 based on the actuary's calculations. This contribution is to cover upcoming recurring expenses such as benefits and administrative fees.

**This was information no action required.**

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

Ms. Sullivan stated that as of December 31, 2018 the investment return to date is 5.3%. In the past the assumption used has been a 6% return which has been met historically. The market has fluctuated since December 31st to be a positive return. Ms. Sullivan advised she expects to have the report from March 2019 to present at the next meeting to review the results.

**This was information, no action required.**

15. DISCUSSION AND POSSIBLE TRUSTEE DIRECTION FOR TRUST DOCUMENT VERBIAGE REGARDING A BENEFICIARY SPOUSE ELIGIBILITY FOR CONTINUATION OF BENEFIT

At the April 25<sup>th</sup> meeting, there was an agenda item to discuss interpretation of the VEBA document's verbiage on page 15 section 4.1.5

"The surviving spouse of a deceased Participant who was covered by a Health Plan on the Participant's death of the Participant, may continue receiving coverage under the Health Plan for three years after the death of the Participant if permitted by the Health Plan and applicable law. Such coverage is to begin on the first day of the month following the month of the Participant's death. The plan will pay a portion of the premiums for coverage under the Health Plan for the first year after the Participant's death by computing Post-Retirement Benefits under this Plan as if the surviving spouse was the Participant."

The question presented to the Trust's attorney, was whether or not the spouse had to be on the same plan as the Participant at the time of the Participant's death in order to be eligible to have the plan pay a portion of the premiums for coverage under the Health Plan for the first year after the Participant's death by computing Post-Retirement Benefits under this Plan as if the surviving spouse was the Participant. Trust Attorney, Mr. Gus Rossi, opined that his interpretation of this section of the plan document was that in order for the spouse to qualify for the benefit, they would need to have been on the same plan as the Participant at the time the Participant passed away.

After discussion of Mr. Rossi's interpretation, Trustees articulated concern with the interpretation as they believed the original intent was to provide a benefit to the surviving spouse for the first year following the retiree's death. Trustee's directed Staff to consider options up to and including amending the trust document that would allow for the spouse to receive a surviving benefit for the first year after the death of the Participant regardless of whether they were on the same plan.

During the July 16, 2019 meeting, Ms. Atkinson presented Article 7.1 of the trust document, which states in part, the Trustees' power and sole discretion shall include, but shall not be limited to, the following authority, in addition to all other powers provided by this plan: (b) To interpret the plan in good faith with such interpretation to be final and conclusive on all persons claiming benefits under the Plan..."

Additionally, Article 8.18, Standards of Interpretation was presented and states: This Plan and Trust are designed and intended to comply with applicable law. The Trustees are vested with the power to interpret the Plan and Trust, and their interpretation, if not in conflict with plain meaning of the Plan and Trust or any applicable law or government regulation, shall be final and conclusive. The Trustees, and any entity or person approved by the Trustees, shall have the full discretionary authority to determine eligibility for Post-Retirement Benefits awarded under the Plan and to construe the terms of the Plan and Trust.

Based on Article 7.1 and 8.18, Ms. Atkinson believes trustees could interpret the surviving spouse benefit language in Article 4.1.5, as allowing the surviving spouse to receive the same

benefit the retiree would have received for the first year following the death of the Participant regardless of whether they were enrolled on the same plan.

Mr. Rossi agreed with Ms. Atkinson's interpretation of the intent of the plan document and opined that the Trustees could interpret 4.1.5 as allowing a surviving spouse to receive benefits for the first year after the Participant's death by computing Post-Retirement Benefits under this plan as if the surviving spouse were the participant regardless of whether the spouse was on the same plan at the time of the Participant's death. Such interpretation by the trustees would not be in conflict of the plan document.

Discussion ensued and it was determined that trustee's interpretation of the plan document is such that a surviving spouse would be eligible for the first year following the Participant's death regardless of whether or not they were on the same plan as the participant, so long as they were enrolled in a qualified plan at the time of the Participant's death and continue to be enrolled in a qualified plan. Trustees will clarify this language in any future plan amendments. Until then, their interpretation will stand.

**Upon motion made and seconded, and carried by unanimous consent of the Trustees present, the Trustees approved to interpret the surviving spouse benefit to allow a surviving spouse to be eligible for and receive a benefit under the plan for the first year following the Participant's death regardless of whether or not the spouse and Participant were on the same plan at the time of the Participant's death. To qualify the, spouse must have been enrolled in a qualified plan at the time of the Participant's death and continue to be enrolled in a qualified plan.**

16. TRUSTEE COMMENTS AND REQUESTS FOR FUTURE AGENDA ITEMS.

RBIF

17. PUBLIC COMMENT

No public comment

18. ADJOURNMENT

With no further business to discuss, Chairman Sullivan adjourned the meeting at 1:30 p.m.

Minutes were approved by the Trustees in session on \_\_\_\_\_.

Respectfully Submitted,

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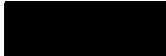
Rosalinda Rodriguez, Recording Secretary

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

**RETRIEE INFORMATION:**
**DATE RANGE** From 1/1/2019

 To 8/31/2019

Name:



 Employee #: 50057

Address:



Phone #:

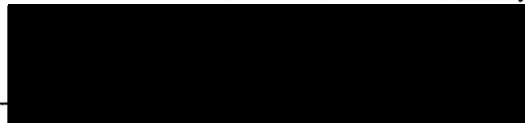

**Expenses**

Date Paid	Description (example: Monthly Premium)	Name of Provider (example: Anthem Blue Cross)	Cost	Total Eligible for Reimbursement
1/9/2019	Medicare withholding	Social Security Administration		
2/13/2019	Medicare withholding	Social Security Administration	\$135.50	\$135.50
3/13/2019	Medicare withholding	Social Security Administration	\$135.50	\$135.50
4/10/2019	Medicare withholding	Social Security Administration	\$135.50	\$135.50
5/8/2019	Medicare withholding	Social Security Administration	\$135.50	\$135.50
6/12/2019	Medicare withholding	Social Security Administration	\$135.50	\$135.50
7/10/2019	Medicare withholding	Social Security Administration	\$135.50	\$135.50
8/14/2019	Medicare withholding	Social Security Administration	\$135.50	\$13.07
			\$1,084.00	
Medicare Eligible? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO				<b>Total</b> \$961.57

**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:



PRMPT Approval\*:



Date:







# Social Security Administration

Date: August 15, 2019

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 2018, the full monthly Social Security benefit before any deductions is [REDACTED]

We deduct \$135.50 for medical insurance premiums each month.

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 second Wednesday of each month.

## **Information About Past Social Security Benefits**

From February 2018 to November 2018, the full monthly Social Security benefit before any deductions was [REDACTED]

We deducted \$134.00 for medical insurance premiums each month.

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

**Type of Social Security Benefit Information**

You are entitled to monthly retirement benefits.

**Suspect Social Security Fraud?**

Please visit <http://oig.ssa.gov/r> or call the Inspector General's Fraud Hotline at 1-800-269-0271 (TTY 1-866-501-2101).

**If You Have Questions**

We invite you to visit our web site at [www.socialsecurity.gov](http://www.socialsecurity.gov) on the Internet to find general information about Social Security. If you have any specific questions, you may call us toll-free at 1-800-772-1213, or call your local office at 888-808-5481. We can answer most questions over the phone. If you are deaf or hard of hearing, you may call our TTY number, 1-800-325-0778. You can also write or visit any Social Security office. The office that serves your area is located at:

SOCIAL SECURITY  
1170 HARVARD WAY  
RENO, NV 89502

If you do call or visit an office, please have this letter with you. It will help us answer your questions. Also, if you plan to visit an office, you may call ahead to make an appointment. This will help us serve you more quickly when you arrive at the office.

*Social Security Administration*





**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: 1-25-19

PRMPT Approval\*: \_\_\_\_\_

Date: \_\_\_\_\_

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

Accounting Approval\*\*: \_\_\_\_\_

Date: \_\_\_\_\_

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

**Return completed form to: PRMPT c/o TMWA Human Resources, PO Box 30013, Reno, NV 89520**

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

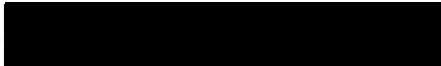
In order for an eligible recipient to receive reimbursement of medical insurance premiums from the Post Retirement Medical Plan & Trust, the eligible participant must submit at least one of the following as proof of payment for the medical insurance premiums:

- A copy of the invoice from the insurance company and copy of the receipt of payment;
- A copy of the invoice from the insurance company and copy of the front and back of the cancelled check made out to the insurance company;
- A copy of a pay stub if the pay stub clearly shows a deduction for medical insurance on a post-tax basis;
- A statement from the eligible recipient's employer listing dates and amounts of premiums deducted from wages on a post-tax basis;
- A copy of a bank statement showing deductions for medical insurance if the statement clearly indicates payment to a company that provides only medical insurance;
- A copy of a bank statement showing deductions to an insurance company along with a statement from the insurance company listing dates and amounts of premiums; or
- Other documentation which the Trust, or its designees, determines is sufficient to prove payment for medical insurance.

# Your New Benefit Amount

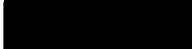
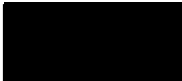

10-15-19 PRMT §501-c-9 Agenda Item 06

## **BENEFICIARY'S NAME:**



Your Social Security benefits will increase by **2.8%** in 2019 because of a rise in the cost of living. You can use this letter as proof of your benefit amount if you need to apply for food, rent, or energy assistance. You can also use it to apply for bank loans or for other business. Keep this letter with your important financial records.

## **How Much Will I Get And When?**

- Your monthly amount (before deductions) is 
- The amount we deduct for Medicare Medical Insurance is \$135.50  
(If you did not have Medicare as of November 16, 2018, or if someone else pays your premium, we show \$0.00.)
- The amount we deduct for your Medicare Prescription Drug Plan is \$0.00  
(We will notify you if the amount changes in 2019. If you did not elect withholding as of November 1, 2018, we show \$0.00.)
- The amount we deduct for voluntary Federal tax withholding is   
(If you did not elect voluntary tax withholding as of November 16, 2018, we show \$0.00.)
- After we take any other deductions, you will receive   
on or about January 9, 2019.

If you disagree with any of these amounts, you must write to us within 60 days from the date you receive this letter. Or visit ***www.ssa.gov/non-medical/appeal*** to appeal online. We would be happy to review the amounts.

If you receive a paper check and want to switch to an electronic payment, please visit the Department of the Treasury's Go Direct website at ***www.godirect.org*** online.

## **What If I Have Questions?**

- Visit our website at ***www.socialsecurity.gov***
- Call us toll-free at **1-800-772-1213** (TTY **1-800-325-0778**)
- Contact your nearest Social Security office

1170 HARVARD WAY  
RENO NV 89502

## **Other Help For Seniors**

Call the Eldercare Locator service of the U.S. Administration on Aging at **1-800-677-1116** or visit ***www.eldercare.acl.gov*** to learn about a wide variety of services that may be helpful to you.



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

**RETRIEE INFORMATION:**

 DATE RANGE From 1/1/2019  
 To 6/30/2019

Name: \_\_\_\_\_

Employee #: \_\_\_\_\_

Address: \_\_\_\_\_

Phone #: \_\_\_\_\_

## Expenses

Date Paid	Description (example: Monthly Premium)	Name of Provider (example: Anthem Blue Cross)	Cost	Total
Jan-June 2019	Medicare Part A & B premium for Sebastian	<del>\$135.50</del> CMS Medicare	\$135.50	\$ 813 - 00
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
Medicare Eligible? _____ YES _____ NO				<b>Total</b> \$ <del>0.00</del> 813 - 00

**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: \_\_\_\_\_

PRMPT 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.

**BANK OF AMERICA - INSURANCE PREMIUM PAYMENTS, January to June 2019**

Date	Transaction	Amount, \$
6/20/2019	135.50CMS MEDICARE DES:PREMIUMS ID:0000 INDN: [REDACTED]	135.50
6/5/2019	28.10UnitedHCMedicare DES:MedInsPymt ID: [REDACTED] INDN: [REDACTED]	28.10
6/5/2019	28.10UnitedHCMedicare DES:MedInsPymt ID: [REDACTED] INDN: [REDACTED]	28.10
6/5/2019	56.33UnitedHealthcare DES:PREMIUM ID: [REDACTED] INDN: [REDACTED]	356.33
5/20/2019	135.50CMS MEDICARE DES:PREMIUMS ID: [REDACTED]	135.50
5/6/2019	28.10UnitedHCMedicare DES:MedInsPymt [REDACTED] INDN: [REDACTED]	28.10
5/6/2019	28.10UnitedHCMedicare DES:MedInsPymt [REDACTED] INDN: [REDACTED]	28.10
5/6/2019	356.33UnitedHealthcare DES:PREMIUM ID: [REDACTED] INDN: [REDACTED]	356.33
4/22/2019	135.50CMS MEDICARE DES:PREMIUMS ID:0000 [REDACTED]	135.50
4/5/2019	28.10UnitedHCMedicare DES:MedInsPymt ID:XX [REDACTED]	28.10
4/5/2019	28.10UnitedHCMedicare DES:MedInsPymt ID:XX [REDACTED]	28.10
4/5/2019	56.33UnitedHealthcare DES:PREMIUM ID:XXXX [REDACTED] INDN: [REDACTED]	356.33
3/20/2019	135.50CMS MEDICARE DES:PREMIUMS ID:0000 INDN: [REDACTED]	135.50
3/5/2019	28.10UnitedHCMedicare DES:MedInsPymt ID:XXXX [REDACTED]	28.10
3/5/2019	28.10UnitedHCMedicare DES:MedInsPymt ID:XXXX [REDACTED]	28.10
3/5/2019	356.33UnitedHealthcare DES:PREMIUM ID:XXXX [REDACTED]	356.33
2/20/2019	135.50CMS MEDICARE DES:PREMIUMS ID:0000 [REDACTED]	135.50
2/5/2019	28.10UnitedHCMedicare DES:MedInsPymt ID:XXX [REDACTED]	28.10
2/5/2019	28.10UnitedHCMedicare DES:MedInsPymt ID:XXX [REDACTED]	28.10
2/5/2019	356.33UnitedHealthcare DES:PREMIUM ID:XXXX [REDACTED]	356.33
1/22/2019	135.50CMS MEDICARE DES:PREMIUMS ID:0000 [REDACTED]	135.50
1/7/2019	28.10UnitedHCMedicare DES:MedInsPymt ID:XX [REDACTED]	28.10
1/7/2019	28.10UnitedHCMedicare DES:MedInsPymt ID:XX [REDACTED]	28.10
1/7/2019	342.64UnitedHealthcare DES:PREMIUM ID:XXXX [REDACTED]	342.64
	<b>TOTAL</b>	<b>3,274.49</b>



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

**RETRIEE INFORMATION:**

 DATE RANGE From 1/1/2019  
 To 6/30/2019

Name: \_\_\_\_\_

Employee #: \_\_\_\_\_

Address: \_\_\_\_\_

Phone #: \_\_\_\_\_

### Expenses

Date Paid	Description (example: Monthly Premium)	Name of Provider (example: Anthem Blue Cross)	Cost	Total
1/1/2019	Medicare Suppl. Ins.	AARP Medicare Health Care	\$ 342.64	\$ 342.64
2/1/2019	Medicare	AARP United Health Care	\$ 356.33	\$ 1781.65
to 6/30/2019	Supplement Ins.			\$ -
				\$ -
Jan-June	Prescription Drug Plan	AARP United Health Care	\$ 562.20	\$ 337.20
	for Sebastian & Mary			\$ -
				\$ -
Medicare Eligible? _____ YES _____ NO			Total	\$ 0.00

2,461.49

**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: \_\_\_\_\_

PRMT Approval\*: \_\_\_\_\_

Date: \_\_\_\_\_

Accounting Approval\*\*: \_\_\_\_\_

Date: \_\_\_\_\_

\* Indicates the reimbursement request &amp; 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.

**AARP Medicare Plans from UnitedHealthCare**  
**Premium Payments For** [REDACTED]

MEDICARE SUPPLEMENT INSURANCE PLAN			PRESCRIPTION DRUG PLAN				
Premium Due Date	Premium Amount	Payment Status	Due Date	Billed Amount	Paid Date	Amount Paid	Balance Due
6/1/2019	\$356.33	PAID	6/1/2019	\$28.10	6/1/2019	\$28.10	\$0.00
5/1/2019	\$356.33	PAID	6/1/2019	\$28.10	6/1/2019	\$28.10	\$0.00
4/1/2019	\$356.33	PAID	5/1/2019	\$28.10	5/1/2019	\$28.10	\$0.00
3/1/2019	\$356.33	PAID	5/1/2019	\$28.10	5/1/2019	\$28.10	\$0.00
2/1/2019	\$356.33	PAID	4/1/2019	\$28.10	4/1/2019	\$28.10	\$0.00
1/1/2019	\$342.64	PAID	4/1/2019	\$28.10	4/1/2019	\$28.10	\$0.00
<b>TOTAL</b>	<b>\$2,124.29</b>		3/1/2019	\$28.10	3/1/2019	\$28.10	\$0.00
			3/1/2019	\$28.10	3/1/2019	\$28.10	\$0.00
			2/1/2019	\$28.10	2/1/2019	\$28.10	\$0.00
			2/1/2019	\$28.10	2/1/2019	\$28.10	\$0.00
			1/1/2019	\$28.10	1/1/2019	\$28.10	\$0.00
			1/1/2019	\$28.10	1/1/2019	\$28.10	\$0.00
			<b>TOTAL</b>			<b>\$337.20</b>	



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

DATE RANGE From July 2019  
To Sept. 2019

## RETRIEE INFORMATION:

Name: \_\_\_\_\_

Employee #: 50078

Address: \_\_\_\_\_

Phone #: \_\_\_\_\_

## Expenses

Date Paid	Description (example: Monthly Premium)	Name of Provider (example: Anthem Blue Cross)	Cost	Total
July - Sept. 2019	\$150.92 x 3	United Healthcare Supplemental	\$150.92 x 3	\$ 452.76
				\$ -
				\$ -
July - Sept. 2019	\$26.70 x 3	United Healthcare Prescription Drug Coverage	\$26.70 x 3	\$ -
				\$ -
			\$0.00	\$ 80.10

Medicare Eligible? ☒ YES ☐ NO

Dollars owed                      = \$479.76

Total \$ 532.86

**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: 9/17/19

PRMPT 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.



Return completed form to: PRMPT c/o TMWA Human Resources, PO Box 30013, Reno, NV 89520

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

In order for an eligible recipient to receive reimbursement of medical insurance premiums from the Post Retirement Medical Plan & Trust, the eligible participant must submit at least one of the following as proof of payment for the medical insurance premiums:

- A copy of the invoice from the insurance company and copy of the receipt of payment;
- A copy of the invoice from the insurance company and copy of the front and back of the cancelled check made out to the insurance company;
- A copy of a pay stub if the pay stub clearly shows a deduction for medical insurance on a post-tax basis;
- A statement from the eligible recipient's employer listing dates and amounts of premiums deducted from wages on a post-tax basis;
- A copy of a bank statement showing deductions for medical insurance if the statement clearly indicates payment to a company that provides only medical insurance;
- A copy of a bank statement showing deductions to an insurance company along with a statement from the insurance company listing dates and amounts of premiums; or
- Other documentation which the Trust, or its designees, determines is sufficient to prove payment for medical insurance.

## Withdrawals and other subtractions - continued

### Other subtractions - continued

Date	Description	Amount
06/17/19	EDWARD JONES DES:INVESTMENT ID:26843 XXXXXXXXX [REDACTED] 0	[REDACTED]
06/18/19	CITI CARDS Bill Payment	[REDACTED]
06/24/19	Catholic Services Appeal Bill Payment	[REDACTED]
06/27/19	FX Order	[REDACTED]
06/27/19	NV TLR cash withdrawal from CHK 3201	[REDACTED]
06/28/19	NV TLR cash withdrawal from CHK 3201	[REDACTED]
06/28/19	STATE FARM BANK Bill Payment	[REDACTED]
07/03/19	AT&T Bill Payment	[REDACTED]
07/03/19	NV ENERGY Bill Payment	[REDACTED]
07/05/19	TRUCKEE MEADOWS WATER AUTHORITY Bill Payment	[REDACTED]
07/05/19	UnitedHealthcare DES:PREMIUM [REDACTED] D C [REDACTED] PPD	-150.92 ✓
07/05/19	[REDACTED]	[REDACTED]
07/05/19	UnitedHCMedicare DES:MedInsPymt [REDACTED] ID: [REDACTED] D CO	-26.70 ✓
Total other subtractions		[REDACTED]

## Checks

Date	Check #	Amount
06/18/19	[REDACTED]	[REDACTED]
06/11/19	[REDACTED]	[REDACTED]
06/12/19	[REDACTED]	[REDACTED]
07/01/19	[REDACTED]	[REDACTED]

Date	Check #	Amount
06/17/19	[REDACTED]	[REDACTED]
06/18/19	[REDACTED]	[REDACTED]
06/20/19	[REDACTED]	[REDACTED]
07/03/19	[REDACTED]	[REDACTED]
Total checks		[REDACTED]
Total # of checks		[REDACTED]

\* There is a gap in sequential check numbers

## Withdrawals and other subtractions - continued

## Other subtractions - continued

Date	Description	Amount
08/05/19	Little Flower Sc DES:FACTS ID:9470751402 WEB	
08/05/19	UnitedHealthcare DES:PREMIUM PPD	-150.92 ✓
08/05/19	UnitedHCMedicare DES:MedInsPymt ID:9000447048 PPD	-26.70 ✓
08/08/19	NV TLR cash withdrawal from	
Total other subtractions		

## Checks

Date	Check #	Amount
07/18/19		
07/17/19		

Date	Check #	Amount
08/08/19		
Total checks		
Total # of checks		

\* There is a gap in sequential check numbers

## Withdrawals and other subtractions - continued

### Other subtractions - continued

Date	Description	Amount
08/16/19	CITI CARDS Bill Payment	
08/19/19	WASHOE COUNTY TREASURER NV Bill Payment	
08/19/19	WASHOE COUNTY TREASURER NV Bill Payment	
08/20/19	Catholic Services Appeal Bill Payment	
08/20/19	Today Tomorrow Together Campaign Bill Payment	
08/23/19	PASSPORTSERVICES DES:PAYMENT CHECK #:6367 INDN:PCTB08192340035905 CO ID:1900000163 ARC	
08/23/19	AAA N. CA, NV & UT Bill Payment	
08/30/19	STATE FARM BANK Bill Payment	
09/03/19	BANK OF AMERICA CREDIT CARD Bill Payment	
09/03/19	NV ENERGY Bill Payment	
09/03/19	TRUCKEE MEADOWS WATER AUTHORITY Bill Payment	
09/03/19	AT&T Bill Payment	
09/05/19	Little Flower Sc DES:FACTS [REDACTED] ID:9470751402 WEB	
09/05/19	UnitedHealthcare DES:PREMIUM [REDACTED] PPD	-150.92 ✓
09/05/19	UnitedHCMedicare DES:MedInsPym [REDACTED]	-26.70 ✓
09/06/19	B's Lawn & Pest Control Svcs Bill Payment	
<b>Total other subtractions</b>		

### Checks

Date	Check #	Amount
08/12/19	[REDACTED]	[REDACTED]
08/20/19	[REDACTED]	[REDACTED]
08/14/19	[REDACTED]	[REDACTED]
08/21/19	[REDACTED]	[REDACTED]

Date	Check #	Amount
09/04/19	[REDACTED]	[REDACTED]
08/29/19	[REDACTED]	[REDACTED]
09/04/19	[REDACTED]	[REDACTED]
09/06/19	[REDACTED]	[REDACTED]
<b>Total checks</b>		[REDACTED]
<b>Total # of checks</b>		[REDACTED]

\* There is a gap in sequential check numbers

# TRUCKEE MEADOWS WATER AUTHORITY

## MANAGEMENT, PROFESSIONAL, ADMINISTRATIVE & TECHNICAL BENEFITS

Benefit Item	Benefit Plan										
<b>WAGES AND COMPENSATION</b>											
Wages	See Wage Career Bands.										
Short Term Incentive Award (STIP)	<ul style="list-style-type: none"> <li>• Target incentive = Range 5% to 25% x Annual Base for prior year x Results.</li> <li>• Eligibility: Based on satisfactory performance.</li> <li>• Award weighted 70% corporate goals and 30% personal performance goals.</li> <li>• Incentive amounts determined as per STIP guidelines.</li> <li>• Performance year follows calendar year schedule.</li> <li>• Additional Incentive Available: Successful completion of projects or milestones that drive business results (based on % of pay).</li> <li>• Payment is not PERC compensable.</li> <li>• First offering would follow end of fiscal year 2001/2002.</li> <li>• TMWA will establish its own corporate and business unit goals.</li> </ul>										
Overtime	<ul style="list-style-type: none"> <li>• Exempt positions: not applicable</li> <li>• Non-exempt Positions: 1.5 x FLSA regular rate x hours worked in excess of 40 per week.</li> </ul>										
Standby Pay	<p>Employees in an on-call rotation group will receive additional PTO in consideration for time spent, based on size of group:</p> <table> <tr> <td>1-2 Employees</td><td>15 Days</td></tr> <tr> <td>3-5 Employees</td><td>10 Days</td></tr> <tr> <td>6 Employees</td><td>9 Days</td></tr> <tr> <td>7 Employees</td><td>8 Days</td></tr> <tr> <td>8 Employees</td><td>7 Days</td></tr> </table>	1-2 Employees	15 Days	3-5 Employees	10 Days	6 Employees	9 Days	7 Employees	8 Days	8 Employees	7 Days
1-2 Employees	15 Days										
3-5 Employees	10 Days										
6 Employees	9 Days										
7 Employees	8 Days										
8 Employees	7 Days										
<b>LEAVES</b>											
Holidays	<p>11 paid holidays:</p> <ul style="list-style-type: none"> <li>• New Year's Day, Martin Luther King's Day, President's Day, Memorial Day, 4<sup>th</sup> of July, Labor Day, Nevada Day, Veterans Day, Thanksgiving, Friday after Thanksgiving, and Christmas Day.</li> </ul>										



# TRUCKEE MEADOWS WATER AUTHORITY

## MANAGEMENT, PROFESSIONAL, ADMINISTRATIVE & TECHNICAL BENEFITS

PTO Leave/Vacation Leave	<p>PTO Leave: 16 days per year.</p> <ul style="list-style-type: none"> <li>• Annual Accrual Rate: 16 days/year plus .58/day x each year of service;</li> <li>• Amount determined each January, based on years of service completed during the plan year.</li> <li>• Front end award of time; paid back if employee separates before end of year.</li> <li>• Calendar Year Carry Over Options: Annual election required of 80, 120 or 160 hours.</li> <li>• Cash Out Option: Employee may cash out hours in excess of carry over amounts any time during the year or at year end.</li> <li>• Partial Day Absences: Exempt employees, not charged against PTO; non-exempt employees, charges on a hour for hour basis.</li> <li>• Use: for vacation, sick, funeral, family illness, and personal.</li> </ul>
Sick Leave	See Short Term Disability Leave
Bereavement Leave	See Short Term Disability Leave
Family Medical Leave	Follow federal law
Military Leave	<ul style="list-style-type: none"> <li>• Granted Leave of Absence with Pay for 15 calendar days annually.</li> <li>• Subscribes to provisions of the Military Leave Act.</li> <li>• Employee refunds military pay, unless military pay is higher, in which case the employee may keep the difference.</li> </ul>
Jury Duty	<ul style="list-style-type: none"> <li>• Administrative leave with pay for time required.</li> <li>• Employee keeps jury fees.</li> </ul>
<b>INSURANCES</b>	
Group Health, Dental, Vision Insurance	TMWA pays 100% of the premium for employee only coverage and 55% for the dependent category selected.
Flexible Spending Accounts	<ul style="list-style-type: none"> <li>• Health Care - Can be used to cover out-of-pocket medical costs, to a maximum of \$5,000 per family, per year.</li> <li>• Dependent Care - Can be used to cover out-of-pocket dependent child (to age 13) and/or elder care costs to a maximum of \$5,000 per family, per year.</li> </ul>
Group Life Insurance and AD&D	<ul style="list-style-type: none"> <li>• Employee coverage is 1 x annual base.</li> <li>• Retiree has same coverage amount as on retirement date. Retiree coverage reduced by 50% at age 70; reduced to \$2,000 at age 75.</li> <li>• Optional term life available at group rates.</li> <li>• Plan includes AD&amp;D.</li> <li>• Limited coverage for covered dependents.</li> </ul>

# TRUCKEE MEADOWS WATER AUTHORITY

## MANAGEMENT, PROFESSIONAL, ADMINISTRATIVE & TECHNICAL BENEFITS

Business Travel Insurance	\$500,000 coverage available upon death due to a business travel accident.																																				
<b>SALARY CONTINUATION PLANS</b>																																					
Worker's Compensation	Conforms to statutory requirements.																																				
Short Term Disability Income Plan	<ul style="list-style-type: none"><li>• Waiting Period: Employee must first use 40 hours PTO time within 30 consecutive days.</li><li>• Benefit: Graduated benefit, based on years of service, offering a combination of 60% and 100% of salary up to 26 weeks coverage:</li></ul> <table><tr><th><u>Years of Service</u></th><th><u>Weeks Pd. @ 100%</u></th><th><u>Weeks Pd. @ 60%</u></th></tr><tr><td>Less than 1</td><td></td><td>4</td></tr><tr><td>1</td><td></td><td>4</td></tr><tr><td>2</td><td>4</td><td>22</td></tr><tr><td>3</td><td>6</td><td>20</td></tr><tr><td>4</td><td>8</td><td>18</td></tr><tr><td>5</td><td>10</td><td>16</td></tr><tr><td>6</td><td>12</td><td>14</td></tr><tr><td>7</td><td>14</td><td>12</td></tr><tr><td>8</td><td>16</td><td>10</td></tr><tr><td>9</td><td>18</td><td>8</td></tr><tr><td>10 or more</td><td>26</td><td>0</td></tr></table>	<u>Years of Service</u>	<u>Weeks Pd. @ 100%</u>	<u>Weeks Pd. @ 60%</u>	Less than 1		4	1		4	2	4	22	3	6	20	4	8	18	5	10	16	6	12	14	7	14	12	8	16	10	9	18	8	10 or more	26	0
<u>Years of Service</u>	<u>Weeks Pd. @ 100%</u>	<u>Weeks Pd. @ 60%</u>																																			
Less than 1		4																																			
1		4																																			
2	4	22																																			
3	6	20																																			
4	8	18																																			
5	10	16																																			
6	12	14																																			
7	14	12																																			
8	16	10																																			
9	18	8																																			
10 or more	26	0																																			
Long Term Disability Income Plan	<ul style="list-style-type: none"><li>• Benefit: 66.6% of monthly base pay.</li><li>• Maximum benefit: \$3,000 per month, less other disability payments.</li><li>• Elimination Period: 26 weeks.</li></ul>																																				
457 and 401(a) Deferred Compensation Plans	For employees enrolled in a TMWA deferred compensation program, TMWA shall contribute one dollar (\$1.00) for each one dollar (\$1.00) deferred and invested by the employee, up to a maximum TMWA contribution equal to six (6) % of the employee's eligible wages which include base and incentive pays.																																				
Retirement Plan	The retirement program for all eligible employees shall be the Public Employees Retirement System of Nevada (PERS). Membership in this system and rights thereunder shall be determined in accordance with the applicable provisions of NRS.																																				



# TRUCKEE MEADOWS WATER AUTHORITY

8/6/01

## MANAGEMENT, PROFESSIONAL, ADMINISTRATIVE & TECHNICAL BENEFITS

TMWA years of service?

Post-Retirement Medical	<p>Must have minimum of 10 years of total service (combining PERS and SPPCo). In order to qualify, an employee must be eligible to retire, immediately go into PERS retirement status and receive retirement benefits under the State of Nevada Public Employee Retirement System.</p> <ul style="list-style-type: none"> <li>• Annual Employer Contribution and Employee's % of Premiums:</li> <li>• Pre-age 65 - \$235 x years of service (up to 30 years)</li> <li>• Post-age 65 - \$105 x years of service (up to 35 years)</li> <li>• Employer contribution reduced by 5% per year for each year under age 62.</li> <li>• Surviving Spouse: Continues for 3 years, with 1<sup>st</sup> year at zero cost; and years 2 and 3 at COBRA rates.</li> </ul>
SPPCo Water Business Divestiture Severance Program	TMWA will maintain "Program Benefits" for a period of 18 months following Close of Sale as per APA.
<b>MISCELLANEOUS PROVISIONS</b>	
Mileage Reimbursement	Use of Personal Vehicle: Mile for mile reimbursement, at a rate consistent with IRS, Sec. 274, Treasury Regulations.
Tuition Reimbursement	<p>Eligibility:</p> <ul style="list-style-type: none"> <li>• Must complete 6 months employment and 1,040 hours with TMWA.</li> <li>• Must be employed with TMWA throughout duration of courses.</li> <li>• Must be for work related/promotional courses.</li> </ul> <p>Reimbursement Requirements:</p> <ul style="list-style-type: none"> <li>• Courses must be taken from an accredited institution or a nationally recognized professional association.</li> <li>• Successful completion of courses, with a "C" or better in undergraduate classes and a "B" or better in graduate classes.</li> </ul> <p>Limits:</p> <ul style="list-style-type: none"> <li>• Tuition: 100%</li> <li>• Lab fees and books: Maximum \$50.00 per course</li> <li>• Annual Limit: \$4,000 (Pro-rated for part time employees)</li> </ul>
Employee Assistance Program	<p>Available to employees and their families:</p> <ul style="list-style-type: none"> <li>• Comprehensive program offering bundled services.</li> <li>• 8 sessions, per occurrence.</li> </ul>



**Truckee Meadows Water Authority**  
**Management, Professional, Administrative and Technical**  
**Wage Bands**

Non-Exempt						
	1 Entry Level		2 Intermediate		3 Senior	
	Min	Target Max	Min	Target Max	Min	Target Max
Career Band						
AS - Administrative Support	19,968	24,960 28,704	23,296	29,120 33,488	26,624	33,280 38,272
OR - Operations	19,968	24,960 28,704	26,624	33,280 38,272	31,616	39,520 45,448
Incentive Opportunity		5%		5%		5%
					Min	Target Max
					34,112	42,640 49,036
					36,608	45,760 52,624
						5%

Individual Contributors - Exempt						
	1 Entry Level		2 Intermediate		3 Career	
	Min	Target Max	Min	Target Max	Min	Target Max
Career Band						
FI - Finance/Analysis	33,176	41,496 47,736	40,352	50,440 58,032	50,024	62,504 71,864
OP - Engineering/Ops	38,272	47,840 55,016	45,968	57,408 66,040	57,408	71,760 82,576
Incentive Opportunity		5%		7.5%		10%
					Min	Target Max
					68,848	86,112 99,008
						15%

Leaders - Exempt						
	6 Team Leader		7 Manager		8 Director	
	Min	Target Max	Min	Target Max	Min	Target Max
Career Band						
TD - Trans/Distribution	59,488	74,360 85,488	76,024	95,056 109,304	95,264	119,080 136,864
Incentive Opportunity		12%		15%		20%
T6B - Supervisor 24 Hours	68,224	85,280 98,072				
Incentive Opportunity		15%				

Prepared by: City of Reno, Department of Human Resources, May, 2001

Wage bands are effective the day of the close of sale.



1155 Corporate Blvd, Reno, Nevada 89510

P.O. Box 30013, Reno, Nevada 89520-3013

July 17, 2001

Dear Mr. [REDACTED]

This letter will confirm our conversation during which you were formally offered the position of Coordinator of Distribution with the Truckee Meadows Water Authority (TMWA). This position is being offered to you at the annual starting salary of \$69,000, with a 10% incentive potential. You will have 120 hours of paid time off (PTO) when you commence work with TMWA. You will be credited with 11 accrual years of service related to PTO and short-term disability. You will be eligible to participate in the comprehensive fringe benefit program available to other TMWA management employees including the incentive program when you commence work with TMWA.

We ask that you sign, date and return an original of this letter indicating your acceptance of this employment offer. Your skills and abilities will be an essential part of our success and we look forward to your joining our staff. I am sure you will find the position both challenging and rewarding.

If you have any questions regarding benefits, you may direct them to me, or the City of Reno Department of Human Resources at (775) 334-2285. If you have any other questions, or if I can be of any assistance to you, please contact me at (775) 834-8112.

Sincerely,

Jim Neill  
Manager, Distribution & Generation

I accept this offer:

Date: 7-17-01





# TRUCKEE MEADOWS WATER AUTHORITY

## Post Retirement Medical (PRM) Benefits Employee Meeting

May 2, 2006



# Eligibility for PRM Benefits

## Employees who:

- Have a minimum of 10 years of service, and
- Retire from TMWA immediately into the Public Employee's Retirement System (PERS) plan

# MPAT Employees Eligibility

**1) Transferred from Sierra Pacific on June 11, 2001**

**a) Retired from Sierra's pension plan**

**Left PRM at Sierra**

**Require minimum 10 years of TMWA service to obtain benefit from TMWA**

**b) Did not retire from Sierra**

**Years of service came with you and is added to TMWA years of service**

**2) Hired by TMWA - Years of Service at TMWA**

# Union Employees Eligibility

**1) Transferred from Sierra Pacific on June 11, 2001**

**a) Retired from Sierra's pension plan & left PRM  
at Sierra**

**Require minimum 10 years of TMWA  
service to obtain benefit from TMWA**

**b) Did not retire from Sierra**

**Years of service came with you and is  
added to TMWA years of service**

**2) Hired by TMWA - Years of Service at TMWA**



# Responsibilities

- 1) Opportunity to participate in medical coverage required by Nevada state law.
- 2) Retiree responsible to enroll in medical coverage and pay premiums for the coverage.
- 3) TMWA responsible to pay employee any amount owed under PRM benefit.

# MPAT Employees Benefit

Per Resolution #6 passed by the TMWA Board of Directors on May 9, 2001 Annual PRM Benefit equals:

- Pre-age 65 -- \$234 x years of service (up to 30 years)
- Post-age 65 -- \$105 x years of service (up to 35 years)
- Employer contribution reduced by 5% per year for each year under age 62

(Copies of the resolution available in the back of the room.)



# Union Employees Benefit

Per Title 22.2, page 41, of the Collective Bargaining Agreement:

- Hired before 1/1/98  
Percentage of premium is paid. Percentage paid is dependent upon age at retirement.
- Hired on or after 1/1/98  
Lump sum is paid -- \$1,250 per year of Credited Service

(Copies of the title 22.2 available in the back of the room.)

# Special Circumstance

**If you are an employee who has transferred between MPAT and union status since becoming TMWA, your PRM benefit will be affected by the transfer. See Lori, Jeff or Kim for details.**

# Trust Document & Account

- Voluntary Employee Benefit Association (VEBA)  
Trust document drafted and Custodial Bank  
Account opened
- IRS Letter of Determination to obtain tax-exempt  
status is pending
- IRS Private Letter Ruling Pending
- Transfer Sierra Pacific Power Company funds
- TMWA to meaningfully fund VEBA



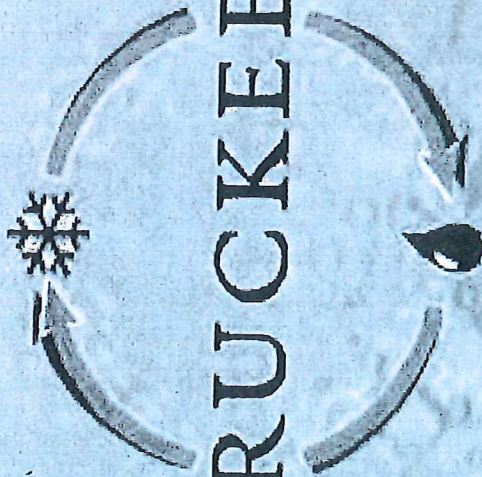
# Management of Trust

- **PRM Funding**  
\$1.3 million coming from Sierra's PRM Trust  
\$1.7 million accrued by at TMWA as of 6/30/2006  
TMWA will voluntarily contribute about \$450,000 annually to the VEBA Trust
- **Board of Administrative Trustees will govern the VEBA**
- **Board is comprised of equal representation from IBEW 1245 and MPAT employees**
- **NRS 287 and IRS regulations guide administration of the trust and tax-exemption of the benefits respectively**
- **Trust Document available upon request -- trust document subject to change to conform with IRS requirements**

# Process at Retirement

- Make application to Board of Trustees of the VEBA
- Trustees process will determine eligibility and benefit level
- Administrator of the Trust will disperse benefits
- Recommend consultation with a personal financial planner to fully understand this benefit in relation to Medicare, 401-h plans and any other potential retirement benefits





# TRUCKEE MEADOWS WATER AUTHORITY

Questions?



## Retirement Benefits Investment Fund

June 30, 2019

Performance

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	\$ 269,877,170	50.5%	50.5%	10.4%	10.4%	14.2%	10.7%	14.7%	9.2%
<b>Market Return</b>				<b>10.4%</b>	<b>10.4%</b>	<b>14.2%</b>	<b>10.7%</b>	<b>14.7%</b>	<b>9.2%</b>
Int'l Stocks- MSCI World x US Index	\$ 114,354,987	21.5%	21.4%	1.4%	1.4%	9.4%	2.5%	7.3%	2.6%
<b>Market Return</b>				<b>1.8%</b>	<b>1.8%</b>	<b>9.4%</b>	<b>2.4%</b>	<b>7.0%</b>	<b>2.5%</b>
U.S. Bonds- U.S. Bond Index	\$ 143,650,736	28.0%	26.9%	7.3%	7.3%	1.4%	2.4%	3.4%	3.4%
<b>Market Return</b>				<b>7.2%</b>	<b>7.2%</b>	<b>1.3%</b>	<b>2.5%</b>	<b>3.1%</b>	<b>3.2%</b>
	\$ 6,381,669	0.0%	1.2%						
<b>Total RBIF Fund</b>	<b>\$ 534,264,562</b>	<b>100.0%</b>	<b>100.0%</b>	<b>8.0%</b>	<b>8.0%</b>	<b>9.5%</b>	<b>6.7%</b>	<b>9.9%</b>	<b>6.5%</b>
<b>Market Return</b>				<b>7.9%</b>	<b>7.9%</b>	<b>9.4%</b>	<b>6.6%</b>	<b>9.9%</b>	<b>6.6%</b>



## STAFF REPORT

**TO:** Board of Trustees  
**FROM:** Jessica Atkinson, TMWA Human Resources Administrator  
**DATE:** October 15, 2019  
**SUBJECT:** Discussion and direction regarding meeting times and dates for 2020

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### **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:

### **2020 Trustee Meeting Dates Proposed**

Tuesday, January 21	1:00 p.m.
Tuesday, April 21	1:00 p.m.
Tuesday, July 21	1:00 p.m.
Tuesday, October 20	1:00 p.m.