EXTENDED TO NOVEMBER 15, 2021

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.

Department of the Treasury Internal Revenue Service

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

ΑI	For the	e 2020 calendar year, or tax year beginning and	ending		
В	Check if applicabl	C Name of organization		D Employer identific	eation number
	Addre chang	TDFPD OPEB TRUST			
	Name chang	Doing business as		45-129016	58
	Initial return Final return	Number and street (or P.O. box if mail is not delivered to street address) PO BOX 919	Room/suite	E Telephone number 775-588-3	
	termin ated			G Gross receipts \$	821,605.
	Ameno return	ZEPHYR COVE, NV 89448		H(a) Is this a group re	turn
	Application pendir	F Name and address of principal officer: DENOAPTIN F. STIANTI		for subordinates	
		SAME AS C ABOVE		H(b) Are all subordinates in	
		empt status: 501(c)(3) X 501(c) (9) (insert no.) 4947(a)(1) of the: ► TAHOEFIRE.ORG	or 527	1 '	list. See instructions
		organization: Corporation X Trust Association Other ►	I Voor	H(c) Group exemption	n number ► I State of legal domicile: NV
	art I	Summary	L Teal	OI IOI III AUOII. ZOII IV	State of legal domicile, IN V
		Briefly describe the organization's mission or most significant activities: TO PI	ROVIDE	HEALTH, MED	OICAL, &
ဥ	'	OTHER BENEFITS FOR TAHOE DOUGLAS FPD QUAL			,
Governance	2	Check this box if the organization discontinued its operations or dispos			ets.
Ne.	3	Number of voting members of the governing body (Part VI, line 1a)		3	5
		Number of independent voting members of the governing body (Part VI, line 1b)		4	0
es &	5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)		5	0
ĬŢ	6	Total number of volunteers (estimate if necessary)			0
Activities &	7 a			7a	821,605.
_	b	Net unrelated business taxable income from Form 990-T, Part I, line 11	······		0.
				Prior Year 0 .	Current Year
ne	8	Contributions and grants (Part VIII, line 1h)		642,651.	0.
Revenue	9	Program service revenue (Part VIII, line 2g)	·····/	314,961.	821,605.
Be	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0.	0.
	1	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		957,612.	821,605.
_		Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.
	1	Benefits paid to or for members (Part IX, column (A), line 4)		487,333.	524,863.
S	46	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		0.	0.
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
S S	. ь	Total fundraising expenses (Part IX, column (D), line 25)	0.		
û		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		150,155.	48,716.
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		637,488.	573,579.
	19	Revenue less expenses. Subtract line 18 from line 12		320,124.	248,026.
Net Assets or			Be	ginning of Current Year	End of Year
Sset	20	Total assets (Part X, line 16)		12,523,839.	13,754,843.
let A	21	Total liabilities (Part X, line 26)		38,826. 12,485,013.	51,539. 13,703,304.
P	22 art II	Net assets or fund balances. Subtract line 21 from line 20		12,403,013.	13,703,304.
		Ities of perjury, I declare that I have examined this return, including accompanying schedules	and stateme	ents, and to the best of my	knowledge and belief, it is
		t, and complete. Declaration of preparer (other than officer) is based on all information of wh			,
	-				
Sig	n	Signature of officer		Date	
Her	·e	CHARLES A SALERNO JR, VICE CHAIRPERSON	•		
		Type or print name and title	1 -		
_		Print/Type preparer's name Preparer's signature		Date Check	PTIN
Paid		KIRK GARDNER, CPA KIRK GARDNER, CE	PA 1	1/15/21 self-employe	
	parer	Firm's name EIDE BAILLY LLP		Firm's EIN ▶ 4	45-0250958
use	Only	Firm's address 5441 KIETZKE LN., STE. 150 RENO, NV 89511-2094		Dk 771	5_600_0100
	v tha !!	RENO, NV 69511-2094 Structions structions		Phone no. / / :	5-689-9100 X Yes No
ישועו	v 1111 111 11	NO CONTRACTOR OF THE COLOR OF THE COLOR OF THE STORY OF T			144 155 140

Form	1 990 (2020) TDFPD OPEB TRUST	45-129016	8	Page 2
Pai	rt 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:			
	THE TAHOE DOUGLAS FIRE PROTECTION DISTRICT POST-RETIREMEN	T PLAN &		
	TRUST HAS BEEN FUNDED TO PROVIDE FOR THE PAYMENT OF HEALT	TH, MEDICA	λL,	
	AND/OR OTHER BENEFITS FOR TAHOE DOUGLAS FIRE PROTECTION I	DISTRICT		
	QUALIFYING RETIREES AND THEIR DEPENDENTS.			
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 [X 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	X No
Ū	If "Yes," describe these changes on Schedule O.		103 _	140
4	Describe the organization's program service accomplishments for each of its three largest program services, as n	nogerized by exper	2000	
4				
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others	s, the total expense	es, and	
	revenue, if any, for each program service reported.			
4a	(Code:) (Expenses \$ including grants of \$) (Revenu)
	FUND THE TAHOE DOUGLAS FIRE PROTECTION DISTRICT POST-RETI		AN 8	×
	TRUST SO THAT FUTURE QUALIFYING RETIREE GROUP HEALTH AND	MEDICAL		
	INSURANCE PREMIUM COSTS WILL BE FUNDED			
		1		
4b	(Code:) (Expenses \$ including grants of \$) (Revenue	200		
40	(Code:) (Expenses \$	e \$		—— '
		1		
4c	(Code:) (Expenses \$ including grants of \$) (Revenue	ie\$)
4d	Other program services (Describe on Schedule O.)			
	(Expenses \$ including grants of \$) (Revenue \$)		
4e	Total program service expenses ▶			
			000	A

Form 990 (2020) TDFPD OPEB TRUST 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)?		163	NO
•		1		х
2	If "Yes," complete Schedule A	2		X
_	Is the organization required to complete Schedule B, Schedule of Contributors?			
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for	3		х
	public office? If "Yes," complete Schedule C, Part I	3		
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? If "Yes," complete Schedule C, Part II	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or	_		Х
•	similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			Х
_	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	_		Х
_	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			Х
_	Schedule D, Part III	8		
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?			\ .
	If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			٦,
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VIII, IX, or X			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			,,
	Part VI	11a	1	Х
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? If "Yes," complete Schedule D, Part VII	11b	Х	
С	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? If "Yes," complete Schedule D, Part VIII	11c		Х
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? If "Yes," complete Schedule D, Part IX	11d		X
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		Х
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)? If "Yes," complete Schedule D, Part X	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
\	Schedule D, Parts XI and XII	12a		Х
þ	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	Х	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	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			77
	or more? If "Yes," complete Schedule F, Parts I and IV	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			٦,
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	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			٦,
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			٦,
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			77
	1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			.,,
	complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
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? If "Yes," complete Schedule I, Parts I and II	21	000	Х

Form 990 (2020) TDFPD OPEB TRUST
Part IV Checklist of Required Schedules (continued)

			Yes	No			
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? If "Yes," complete Schedule I, Parts I and III	22		Х			
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? If "Yes," complete						
	Schedule J	23	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? If "Yes," answer lines 24b through 24d and complete						
	Schedule K. If "No," go to line 25a	24a		x			
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b					
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease						
Ī	any tax-exempt bonds?	24c					
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d					
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	1					
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a					
h	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and	200					
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete						
	, ,	25b					
26	Schedule L, Part I Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current	200					
20							
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%						
27	controlled entity or family member of any of these persons? <i>If</i> "Yes," <i>complete Schedule L, Part II</i> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,	26		X			
27							
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		x			
00							
28							
_	instructions, for applicable filing thresholds, conditions, and exceptions):						
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			x			
	"Yes," complete Schedule L, Part IV	28a 28b		X			
	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	280					
С	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If	00-		x			
	"Yes," complete Schedule L, Part IV	28c		X			
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29					
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			_V			
	contributions? If "Yes," complete Schedule M	30		X			
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31					
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			٠,,			
	Schedule N, Part II	32		X			
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			٠,,			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X			
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and		v				
	Part V, line 1	34	Х	v			
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		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)? If "Yes," complete Schedule R, Part V, line 2	35b					
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?						
	If "Yes," complete Schedule R, Part V, line 2	36					
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	37		x			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI						
38	, , , , , , , , , , , , , , , , , , , ,						
Da	Note: All Form 990 filers are required to complete Schedule 0	38	X	<u> </u>			
Pai							
	Check if Schedule O contains a response or note to any line in this Part V		 T	\square			
			Yes	No			
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable 1	4					
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable						
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming						
	(gambling) winnings to prize winners?	1c	X				

Statements Regarding Other IRS Filings and Tax Compliance (continued) Part V Yes No 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 b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) Х 3a Did the organization have unrelated business gross income of \$1,000 or more during the year? За Х **b** If "Yes," has it filed a Form 990-T for this year? *If* "No" to line 3b, provide an explanation on Schedule O 3b 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)? Х 4a **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? Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b If "Yes" to line 5a or 5b, did the organization file Form 8886-T? 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? 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). Х 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 If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required Х to file Form 8282? 7с d If "Yes," indicate the number of Forms 8282 filed during the year ... __7d X Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 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 Sponsoring organizations maintaining donor advised funds. Did the sponsoring organization make any taxable distributions under section 4966? 9a 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 b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities Section 501(c)(12) organizations. Enter: a Gross income from members or shareholders 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 Section 501(c)(29) qualified nonprofit health insurance issuers. a Is the organization licensed to issue qualified health plans in more than one state? 13a Note: See the instructions for additional information the organization must report on Schedule O. 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 Enter the amount of reserves on hand X Did the organization receive any payments for indoor tanning services during the tax year? **b** If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O 14b Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or Х excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.

Is the organization an educational institution subject to the section 4968 excise tax on net investment income?

16

Х

If "Yes," complete Form 4720, Schedule O.

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 on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI Section A. Governing Body and Management Yes No 5 1a Enter the number of voting members of the governing body at the end of the tax year 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 on Schedule O. 0 **b** Enter the number of voting members included on line 1a, above, who are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other X officer, director, trustee, or key employee? 2 Did the organization delegate control over management duties customarily performed by or under the direct supervision 3 of officers, directors, trustees, or key employees to a management company or other person? 3 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 Did the organization become aware during the year of a significant diversion of the organization's assets? 5 Did the organization have members or stockholders? 6 6 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? Х 7a **b** Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or Х persons other than the governing body? 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: Х a The governing body? 8a **b** Each committee with authority to act on behalf of the governing body? Х 8b 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 on Schedule O Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes 10a Did the organization have local chapters, branches, or affiliates? 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 filling the form? Х 11a 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 Х 12a **b** Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? Х 12b c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe Х 12c in Schedule O how this was done Did the organization have a written whistleblower policy? 13 13 14 Х Did the organization have a written document retention and destruction policy? 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? Х The organization's CEO, Executive Director, or top management official 15a Other officers or key employees of the organization Х 15b 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 Х taxable entity during the year? 16a 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 NONE List the states with which a copy of this Form 990 is required to be filed Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, 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. X Upon request Own website Another's website ___ Other *(explain on Schedule O)* Describe on 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. State the name, address, and telephone number of the person who possesses the organization's books and records

89448

KATE WARNER - (775) 588-3591 P.O. BOX 919, ZEPHYR COVE, NV

45-1290168 Page **7**

Form 990 (2020)

TDFPD OPEB TRUST

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

Check this box if neither the organization ne	or any related	orga	niza	tion	con	npen	sate	ed any current officer, d	irector, or trustee.	
(A)	(B)		(C)					(D)	(E)	(F)
Name and title	Average	(do		Pos	itior) than o	200	Reportable	Reportable	Estimated
	hours per	box	, unle	ss per	rson i	s both	an an	compensation	compensation	amount of
	week	_			nd a director/trustee)		tee)	from	from related	other
	(list any	rector						the	organizations	compensation
	hours for	or di	e e			ated		organization	(W-2/1099-MISC)	from the
	related	ustee	trust		96	bens		(W-2/1099-MISC)		organization and related
	organizations below	ual tr	tional		yoldı	t con	_			organizations
	line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			organizations
(1) SCOTT BAKER	1.00	-	=	0	¥	Τ 60	ш.			
TRUSTEE	39.00	Х						0.	200,086.	70,388.
(2) CHARLES A. SALERNO JR.	1.00									
VICE CHAIRPERSON	39.00	Х		Х				0.	171,460.	81,216.
(3) SCOTT E. VANDOVER	1.00									
TRUSTEE	39.00	Х						0.	99,774.	64,514.
(4) BENJAMIN P. SHARIT CHAIRPERSON	1.00	X	,	х	1	N. '	L	0.	0.	10 517
(5) BILL W. JOHNSON	1.00	Λ		^		-		0.	0.	18,517.
SECRETARY/ TREASURER	1.00	X		X				0.	0.	0.
nISCL	<u> </u>									

45-1290168

Par	t VII Section A. Officers, Directors, Trus		oloy	ees,			ghes	st C	ompensated Employee	s (continued)				
	(A)	(B)			•	C)	_		(D)	(E)			(F)	
	Name and title	Average		not c	Pos heck	more	than		Reportable	Reportable			timate	
		hours per week			ss per				compensation	compensatio			nount	of
		(list any	tor					Ĺ	from the	from related organization			other pensa	tion
		hours for	direc				, p		organization	(W-2/1099-MI			om th	
		related	tee or	ustee			ensate		(W-2/1099-MISC)		´	org	anizat	ion
		organizations	al trus	nal tr		loyee	comp						d relat	
		below line)	Individual trustee or director	nstitutional trustee	Officer	Key employee	Highest compensated employee	Former				orga	nizati	ons
		11110)	트	Ë	-0¢	¥.	<u>∓</u> 5	요			\rightarrow			
							\vdash							
			1											
											\rightarrow			
								1						
						1			1 (-					
) \					-							
1b	Subtotal								0.	471,3	20.	23	4,6	35.
С	Total from continuation sheets to Part VI	I, Section A							0.		0.			0.
d	Total (add lines 1b and 1c)				_		L.,		0.	471,3		<u>23</u>	4,6	<u>35.</u>
2	Total number of individuals (including but n	ot limited to th	ose	liste	d ab	ove	e) wh	o re	eceived more than \$100	000 of reportable	9			0
	compensation from the organization				+		,						Yes	No
3	Did the organization list any former officer,	director, trust	ee. k	ev e	lame	ove	e. or	hia	hest compensated emp	lovee on	Г			
	line 1a? If "Yes," complete Schedule J for s										- [3		Х
4	For any individual listed on line 1a, is the su													
	and related organizations greater than \$150),000? If "Yes,	" co	mple	ete S	Sche	edule	e J f	or such individual		[4	Х	
5	Did any person listed on line 1a receive or a	ccrue comper	ısati	on fr	rom	any	unre	elate	ed organization or indivi					
Sec	rendered to the organization? If "Yes," combined to the organization of the contractors	plete Schedul	e J f	or st	ıch <u>ı</u>	oers	on		<u></u>		<u></u>	5		X
1	Complete this table for your five highest co	mpensated inc	lepe	nder	nt co	ontra	acto	rs th	nat received more than \$	3100,000 of com	pensati	ion fro	m	
	the organization. Report compensation for	the calendar ye	ear e	ndir	ng w	ith c	or wi	thin		ear.				
	(A) Name and business	address	NI	ONE	,				(B) Description of s	services	C	(C omper		n
	, varne and buenness	444,000	14()INI					Docompain or o	701 11000			loatio	
2	Total number of independent contractors (in		ot lir	nited	d to		_	ted	above) who received m	ore than				
	\$100,000 of compensation from the organization	zation				(J						000	

45-1290168

Form 990 (2020) TDFPD OPEB TRUST
Part VIII Statement of Revenue

		Check if Schedule O contains a response of	or note to any lin	e in this Part VIII			
		Check il conodule e containe a response e	n note to any iin	(A)	(B)	(C)	(D)
				Total revenue	Related or exempt	Unrelated	Revenue excluded
					function revenue	business revenue	from tax under sections 512 - 514
(0, (0	1.0	Federated campaigns 1a					
ants Ints	ı a h						
हुं <u>व</u>	D	1					
ts, An	С.	Fundraising events 1c					
Contributions, Gifts, Grants and Other Similar Amounts	d	Related organizations 1d					
ns, jim	е	Government grants (contributions) 1e					
흔	f	All other contributions, gifts, grants, and					
Β̈́ξ		similar amounts not included above 1f					
dit	g	Noncash contributions included in lines 1a-1f 1g \$					
<u>ဒိ မ</u>	h	Total. Add lines 1a-1f					
			Business Code				
ø	2 a						
Š	b						
Sel	С						
že a	d						
Beg	e						
Program Service Revenue	f	All other program service revenue	900001				
		Total. Add lines 2a-2f					
\dashv	3	Investment income (including dividends, interes					
	3	other similar amounts)		244,801.		244,801.	
	4	Income from investment of tax-exempt bond pr		211,001.		244,001.	
	4	·	oceeds				
	5	Royalties (i) Real	(ii) Personal				
			(II) Personal				
	6 a						
	b	Less: rental expenses 6b					
	С	Rental income or (loss) 6c					
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of (i) Securities	(ii) Other				
		assets other than inventory 7a 576,804.					
	b	Less: cost or other basis					
ne		and sales expenses					
her Revenue	C	Gain or (loss) 7c 576,804.					
ě	d	Net gain or (loss)		576,804.		576,804.	
ē	8 a	Gross income from fundraising events (not					
₽		including \$ of					
		contributions reported on line 1c). See					
		Part IV, line 188a					
	b	Less: direct expenses 8b					
		Net income or (loss) from fundraising events					
		Gross income from gaming activities. See	·····				
	Эа	Part IV, line 19 9a					
		Net income or (loss) from gaming activities	·····				
	10 a	Gross sales of inventory, less returns					
		and allowances 10a					
		Less: cost of goods sold10b					
-	С	Net income or (loss) from sales of inventory					
Ø			Business Code				
on e	11 a						
Miscellaneous Revenue	b						
eve	С						
Misc	d	All other revenue					
	е	Total. Add lines 11a-11d					
		Total revenue See instructions		821.605.	<u> </u>	821 605.	0.

Form 990 (2020) TDFPD OPEB TR Part IX Statement of Functional Expenses

Jecui	on sortells and sortell4) organizations must comp	nete an columns. An othe	i organizations must con	ripicie coluiriii (A).	
	Check if Schedule O contains a respon				
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
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	524,863.			
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 (nonemployees):				
a	Management				
b	Legal	22,418.	$\overline{}$		
C	Accounting	22,410.			
d	Lobbying Professional fundraising convices. Con Part IV Line 17.				
e f	Professional fundraising services. See Part IV, line 17	2,895.			
ı a	Other. (If line 11g amount exceeds 10% of line 25,	2,055			
y	column (A) amount, list line 11g expenses on Sch 0.)	22,587.			
12	Advertising and promotion	22/30/1			
13	Office expenses	816.			
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 on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule 0.)				
а					
b					
С					
d					
е	All other expenses				
25	Total functional expenses. Add lines 1 through 24e	573,579.			
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 fifollowing SOP 98-2 (ASC 958-720)				
	OHECK HELE				

Form 990 (2020)
Part X | Balance Sheet

Pai	rt 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
	1	Cash - non-interest-bearing		1	
	2	Savings and temporary cash investments	138,672.	2	104,065.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director,			
		trustee, key employee, creator or founder, substantial contributor, or 35%			
		controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined			
		under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
र	7	Notes and loans receivable, net		7	
Assets	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	76,637.
	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	12,385,167.	12	13,574,141.
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	12 1 2 12
	16	Total assets. Add lines 1 through 15 (must equal line 33)	12,523,839.	16	13,754,843.
	17	Accounts payable and accrued expenses	38,826.	17	51,539.
	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	
es	22	Loans and other payables to any current or former officer, director,			
≣		trustee, key employee, creator or founder, substantial contributor, or 35%			
Liabilities		controlled entity or family member of any of these persons		22	
_	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties Other liabilities (including federal income tax, payables to related third		24	
	25	parties, and other liabilities not included on lines 17-24). Complete Part X			
				25	
	26	of Schedule D Total liabilities. Add lines 17 through 25	38,826.	25 26	51,539.
	20	Organizations that follow FASB ASC 958, check here	30,020.	20	31,333.
Se		and complete lines 27, 28, 32, and 33.			
Š	27	Net assets without donor restrictions		27	
3ala	28	Net assets with donor restrictions		28	
ğ		Organizations that do not follow FASB ASC 958, check here			
Ţ		and complete lines 29 through 33.			
ō	29	Capital stock or trust principal, or current funds	0.	29	0.
ets	30	Paid-in or capital surplus, or land, building, or equipment fund	0.	30	0.
Ass	31	Retained earnings, endowment, accumulated income, or other funds	12,485,013.	31	13,703,304.
Net Assets or Fund Balances	32	Total net assets or fund balances	12,485,013.	32	13,703,304.
Z	33	Total liabilities and net assets/fund balances	12,523,839.	33	13,754,843.
					000

Form **990** (2020)

Pa	rt XI Reconciliation of Net Assets					
	Check if Schedule O contains a response or note to any line in this Part XI		<u></u> .			
1	Total revenue (must equal Part VIII, column (A), line 12)	1				05.
2	Total expenses (must equal Part IX, column (A), line 25)	2				79.
3	Revenue less expenses. Subtract line 2 from line 1	3				26.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	<u> 12</u>	,48		
5	Net unrealized gains (losses) on investments	5		<u>97</u>	<u>0,2</u>	65.
6	Donated services and use of facilities	6				
7	Investment expenses	7				
8	Prior period adjustments	8				
9	Other changes in net assets or fund balances (explain on Schedule O)	9				0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,					
_	column (B))	10	13	,70	<u>3,3</u>	04.
Pa	rt XII Financial Statements and Reporting					
	Check if Schedule O contains a response or note to any line in this Part XII		<u></u>			<u>, Ш</u>
					Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other					
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule	Э.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?			2a		X
	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:					
	Separate basis Consolidated basis Both consolidated and separate basis					
b	Were the organization's financial statements audited by an independent accountant?			2b	Х	
	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:				,	
	Separate basis X Consolidated basis Both consolidated and separate basis					
С	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?			2c		X
	If the organization changed either its oversight process or selection process during the tax year, explain on Scho	edule C).			
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sin	gle Aud	tit			
	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	ed aud	lit			
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits			3b		
				Form	990	(2020
1	1150-					

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 Open to Public Inspection

Name of the organization

TDFPD OPEB TRUST

Employer identification number 45-1290168

Par			s or Accounts. Complete if the
	organization answered "Yes" on Form 990, Part IV, line	e 6. (a) Donor advised funds	(b) Funds and other accounts
_	Total number at and of year	(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	witing that the accept hold in depart advisor	and frieds
5	Did the organization inform all donors and donor advisors in w	_	
6	are the organization's property, subject to the organization's education or an are the organization inform all grantees, donors, and donor according to the organization or according to the organizat		
U	for charitable purposes and not for the benefit of the donor or		
	• •		•
Par			
1	Purpose(s) of conservation easements held by the organizatio		,
	Preservation of land for public use (for example, recreat	` ` ;	of a historically important land area
	Protection of natural habitat	Preservation o	of a certified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualifie	ed 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
а	Total number of conservation easements		2a
b			2b
С	Number of conservation easements on a certified historic stru	cture included in (a)	2c
d	Number of conservation easements included in (c) acquired at	ter 7/25/06, and not on a historic struct	ure
	listed in the National Register		2d
3	Number of conservation easements modified, transferred, rele	ased, extinguished, or terminated by the	e organization during the tax
	year ▶	1117	
4	Number of states where property subject to conservation ease	ement is located	
5	Does the organization have a written policy regarding the period		
	violations, and enforcement of the conservation easements it		
6	Staff and volunteer hours devoted to monitoring, inspecting, h	nandling of violations, and enforcing con	servation easements during the year
	1		
7	Amount of expenses incurred in monitoring, inspecting, handl	ing of violations, and enforcing conserva	tion easements during the year
	\$		4 14 14 14 14
8	Does each conservation easement reported on line 2(d) above	•	
•	and section 170(h)(4)(B)(ii)?		
9	In Part XIII, describe how the organization reports conservation	·	
	balance sheet, and include, if applicable, the text of the footnot	ote to the organization's financial statem	ents that describes the
Par	organization's accounting for conservation easements. † III Organizations Maintaining Collections of	Art Historical Treasures or O	ther Similar Assets
1 (1)	Complete if the organization answered "Yes" on Form		
	If the organization elected, as permitted under FASB ASC 958		and halance sheet works
	of art, historical treasures, or other similar assets held for publi	, ,	
	service, provide in Part XIII the text of the footnote to its finance	,	•
b	If the organization elected, as permitted under FASB ASC 958		
~	art, historical treasures, or other similar assets held for public	•	
	provide the following amounts relating to these items:	,	,
	(i) Revenue included on Form 990, Part VIII, line 1		> \$
			L A
2	If the organization received or held works of art, historical trea		
	the following amounts required to be reported under FASB AS		<u> </u>
а	Revenue included on Form 990, Part VIII, line 1	_	> \$
	Assets included in Form 990, Part X		

Par	t III Organizations Maintaining Col	lections of Art, His	torical Treasures, o	r Other S	imilar Ass	ets (contin	ued)
3	Using the organization's acquisition, accession					,	<u></u>
	collection items (check all that apply):	,	,	· ·			
а	Public exhibition	d 🗌	Loan or exchange progra	am			
b	Scholarly research	e	Other				
c	Preservation for future generations						
4	Provide a description of the organization's colle	ections and explain how t	hey further the organization	on's exempt	nurnose in F	Part XIII	
5	During the year, did the organization solicit or r	·	,	•		art 7tm.	
•	to be sold to raise funds rather than to be main					Yes	No
Par	t IV Escrow and Custodial Arrange			"Yes" on Fo	rm 990, Part		
	reported an amount on Form 990, Part		•		,	, ,	
1a	Is the organization an agent, trustee, custodian	or other intermediary for	contributions or other as:	sets not incl	uded		
	on Form 990, Part X?					Yes	☐ No
b	If "Yes," explain the arrangement in Part XIII an						
						Amount	
С	Beginning balance				1c		
d	Additions during the year				1d		
е	Distributions during the year				1e		
f	Ending balance				1f		
2a	Did the organization include an amount on For					Yes	☐ No
b	If "Yes," explain the arrangement in Part XIII. C						
Par	t V Endowment Funds. Complete if t	he organization answered	l "Yes" on Form 990, Part	IV, line 10.			
	<u>_</u>	(a) Current year (b)	Prior year (c) Two yea	rs back (d)	Three years b	ack (e) Four	years back
1a	Beginning of year balance						
b	Contributions						
С	Net investment earnings, gains, and losses	. 117					
d	Grants or scholarships						
е	Other expenditures for facilities						
	and programs						
f	Administrative expenses						
g	End of year balance						
2	Provide the estimated percentage of the currer	it year end balance (line 1	g, column (a)) held as:				
а	Board designated or quasi-endowment	%					
b	Permanent endowment	%					
С	Term endowment ▶%						
	The percentages on lines 2a, 2b, and 2c should	d equal 100%.					
3a	Are there endowment funds not in the possess	ion of the organization the	at are held and administer	red for the o	rganization	_	
	by:						Yes No
	(i) Unrelated organizations						
	(ii) Related organizations					3a(ii)	
b	If "Yes" on line 3a(ii), are the related organization					3b	
4	Describe in Part XIII the intended uses of the or		funds.				
Pai	t VI Land, Buildings, and Equipme						
	Complete if the organization answered '						
	Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)		imulated ciation	(d) Book	c value
1a	Land						
b	Buildings						
С	Leasehold improvements						
d	Equipment						
	Other						
Total	. Add lines 1a through 1e. (Column (d) must equ	ial Form 990, Part X, colui	mn (B), line 10c.)				0.

Part VII Investments - Other Securities.			
Complete if the organization answered "Yes"	on Form 990, Part IV, line 1	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	d-of-year market value
(1) Financial derivatives			
(2) Closely held equity interests			
(3) Other			
(A) INVESTMENTS HELD THROUGH	10 1 1 1		
(B) RBIF POOLED FUNDS	13,574,141.	END-OF-YEAR MARKET	VALUE
(C)			
(D)			
(E)			
(F)			
(G)			
(H)	12 57/ 1/1		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) Part VIII Investments - Program Related.	13,574,141.		
	F 000 D-+ N/ P	14 - O Farra 000 Bart V Bar 10	
Complete if the organization answered "Yes" (a) Description of investment	on Form 990, Part IV, line 1 (b) Book value	(c) Method of valuation: Cost or end	Lof-year market value
	(b) Dook value	(c) Wethod of Valdation. Cost of end	1-01-year market value
(1)			
(2)			
(3) (4)			
(5)			
(6)			
(7)			
(8)			
(9)			- 01
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 1	11d. See Form 990, Part X, line 15.	
(a)	Description		(b) Book value
(1)		R	
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, col. (B) line Part X Other Liabilities.	<u> </u>	>	
	F 000 D-+ N/ P	14 146 O Farm 000 Bart V. Fra 05	
Complete if the organization answered "Yes" (a) Description of liability	on Form 990, Part IV, line	The or 11t. See Form 990, Part X, line 25.	(b) Book value
			(b) Book value
(1) Federal income taxes			
(2)			
(3)			
(4)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, col. (B) line	25)	b	
100141111 (D) III401 CG441 I OITH 000. I AIT /1. COI. (D) III16	· · · · · · · · · · · · · · · · ·		

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Par	rt XI Reconciliation of Revenue per Audited Financial St	atements With Revenue per F	Return.	·g-
	Complete if the organization answered "Yes" on Form 990, Part IV,	line 12a.		
1	Total revenue, gains, and other support per audited financial statements		. 1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
а	Net unrealized gains (losses) on investments	2a		
b				
С				
d				
е		•	2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
С	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I. line 1.	2.)	. 5	
Pai	rt XII Reconciliation of Expenses per Audited Financial S	tatements With Expenses per	r Return.	
	Complete if the organization answered "Yes" on Form 990, Part IV,	line 12a.		
1	Total expenses and losses per audited financial statements		. 1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
а	Donated services and use of facilities	2a		
b				
С				
d	()			
е	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
С	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line	18.)	. 5	
	rt XIII Supplemental Information.			
	ide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and		e 4; Part X, line 2; P	art XI,
lines	2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide	any additional information.		
\				
-				

SCHEDULE J (Form 990)

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.

Open to Public

OMB No. 1545-0047

Inspection

Internal Revenue Service Name of the organization

Department of the Treasury

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

TDFPD OPEB TRUST

Part I Questions Regarding Compensation

Employer identification number 45-1290168

	Tel Questions negariting compensation		.,	
			Yes	No
па	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.			
	First-class or charter travel Housing allowance or residence for personal use			
	Travel for companions Payments for business use of personal residence			
	Tax indemnification and gross-up payments Health or social club dues or initiation fees			
	Discretionary spending account 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 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.			
	Compensation committee Written employment contract			
	Independent compensation consultant Compensation survey or study			
	Form 990 of other organizations 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:			
а	Receive a severance payment or change-of-control payment?	4a		<u>X</u>
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		X
С	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:			
а	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:			
а	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) 2020

Schedule J (Form 990) 2020 TDFPD OPEB TRUST 45-1290168

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.

		(B) Breakdown of	W-2 and/or 1099-MI	SC compensation	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B)
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation	Derients	(6)(1)-(0)	reported as deferred on prior Form 990
(1) SCOTT BAKER	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	200,086.	0.	0.	69,832.	556.	270,474.	0.
	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	171,460.	0.	0.	55,574.	25,642.	252,676.	0.
	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	99,774.	0.	0.	45,481.	19,033.	164,288.	0.
	(i)							
	(ii)							
	(i)			4				
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i) (ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Page 2

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.
-11210 -11
DUDP. ODY
01811

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.

Inspection

OMB No. 1545-0047

Name of the organization

TDFPD OPEB TRUST

Employer identification number 45-1290168

15115 0125 11(051
FORM 990, PART VI, SECTION A, LINE 7A:
THE FIRE CHIEF WILL MAKE RECOMMENDATIONS TO THE FIRE BOARD OF TRUSTEES FOR
APPOINTMENTS TO THE POST-RETIREMENT TRUST BOARD VIA RESOLUTION. RESOLUTION
MUST BE ADOPTED BY THE PRT BOARD BY A VOTE.
FORM 990, PART VI, SECTION A, LINE 7B:
IN ADDITION TO THE TRUSTEES, THE FIRE CHIEF WILL ALSO MAKE RECOMMENDATIONS
TO THE FIRE BOARD VIA RESOLUTION FOR TRANSFERS OF FUNDS TO THE PRT FOR
INVESTMENT AND EXPENSE PURPOSES. RESOLUTION MUST BE ADOPTED BY THE PRT
BOARD BY A VOTE.
FORM 990, PART VI, SECTION B, LINE 11B:
THE DRAFT FORM 990 WILL BE SUBMITTED VIA EMAIL TO TRUSTEES (AND WILL BE
REVIEWED BY THE CURRENT CHAIRPERSON) BEFORE IT IS FILED. THE RETURN WILL BE
DISCUSSED AMONG ALL THE TRUSTEES AT THE NEXT REGULARLY SCHEDULED MEETING,
WHICH IS AFTER THE FILING DATE.
FORM 990, PART VI, SECTION B, LINE 12C:
OFFICERS ARE COVERED BY THE POLICY. NO ISSUES HAVE BEEN REPORTED.
FORM 990, PART VI, SECTION C, LINE 19:
MEETING SCHEDULE, AGENDAS AND MINUTES ARE POSTED ON THE WEBSITE AT
TAHOEFIRE.ORG

SCHEDULE R (Form 990)

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.

Department of the Treasury Internal Revenue Service ► Go to www.irs.gov/Form990 for instructions and the latest information. Name of the organization

OMB No. 1545-0047

Open to Public Inspection

Employer identification number

TDFPD OPEB TR	UST				45-1290	168	
Part I Identification of Disregarded Entities. Compl	ete if the organization answered "Yes"	on Form 990, Part IV, line 3	3.				
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state of foreign country)	(d) Total inco	(e) me End-of-year	I	(f) controlling entity	g
		1110					
	DIII	311					
		LOI					
Part II Identification of Related Tax-Exempt Organizations during the tax year.	cations. Complete if the organization a	answered "Yes" on Form 990	0, Part IV, line 34, b	because it had one o	or more related tax-exe	∍mpt	
(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	(f) Direct controlling entity	cont	g) 512(b)(13) trolled tity?
TAHOE-DOUGLAS FIRE PROTECTION DISTRICT -				501(c)(3))		Yes	No
88-0162034, P.O. BOX 919, ZEPHYR COVE, NV	PROVIDING FIRE PROTECTION						
89448	SERVICES FOR THE COMMUNITY	NEVADA	501(C)(3)	LINE 6		-	X
						+	
						_	

		0 11 70 1	IN	
Dart III	Identification of Related Organizations Taxable as a Partnership.	Complete if the organization answered	"Yes" on Form 990, Part IV, line 34,	, because it had one or more related
raitiii	organizations treated as a partnership during the tax year.			

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(1	h)	(i)	(j)	(k)
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign		Share of total	Share of end-of-year assets	F Diagramationata		Code V-UBI amount in box 20 of Schedule	Genera	I or Percentage	
		country)		sections 512-514)			Yes	No	K-1 (Form 1065)	Yes I	lo
			4.1								
			_1 11	4							

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(1)	i)
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign	Direct controlling entity	Type of entity (C corp, S corp, or trust)	Share of total income	Share of end-of-year assets	Percentage ownership		tion b)(13) rolled tity?
		country)		,				Yes	No
								'	
								'	
								'	
	1							'	

Page 3

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

Yes	No
	X
	X
	X
	X
	X
	X
	X
	Х
	X
	X
	X
	X
	X
Х	
Х	
Х	
	Х
	Х
	Х
n 990) 2020
	X

Schedule R (Form 990) 2020 TDFPD OPEB TRUST 45-1290168 Page 4

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

	(b)	(c)	(d)	(0)	(4)	(a)	(h)		(i)	/i\	(k)
(a)		(C)	(u)	(e) Are all partners se 501(c)(3) orgs.?	(f)	(g)) nor	(i)	(j)	(K)
Name, address, and EIN of entity	Primary activity	Legal domicile (state or foreign	related, unrelated.	partners se 501(c)(3)	c. Share of total	Share of end-of-year	Disprop tiona	te	lamount in box 20	managin	Percentage
or entity		country)					allocatio	ons?	Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	partner?	Townership
		country)	sections 512-514)	Yes No) Income	assets	Yes I	No	(FORM 1065)	Yes No	-
					-		\vdash	=		\vdash	+
		-									
			1111								
							, 1				
			- 1								
			_ 1								
	-										
							\vdash			\vdash	
							\vdash	-		\vdash	

Form **8879-EO**

IRS e-file Signature Authorization for an Exempt Organization For calendar year 2020, or fiscal year beginning ________, 2020, and ending ________, 20_____ Do not send to the IRS. Keep for your records.

ızauvı	

Name and title of officer or person subject to tax BILL W. JOHNSON VICE CHAIRPERSON		dentification number
TDFPD OPEB TRUST Name and title of officer or person subject to tax BILL W. JOHNSON VICE CHAIRPERSON		dentification number
	45-12	
BILL W. JOHNSON VICE CHAIRPERSON		290168
VICE CHAIRPERSON		
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, check the box on line 1a, 2a, 3a, 4a, 5a, 6a, or 7a below, and the amount on that line for the return being filed with blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, or 7b, whichever is applicable, blank (do not enter -0-). But, if you e return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.	vith this form w	as ,
1a Form 990 check here b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	
2a Form 990-EZ check here b Total revenue, if any (Form 990-EZ, line 9)	_	
3a Form 1120-POL check here b Total tax (Form 1120-POL, line 22)		
4a Form 990-PF check here b Tax based on investment income (Form 990-PF, Part VI, line 5)		
5a Form 8868 check here b Balance due (Form 8868, line 3c)		
6a Form 990-T check here 🕨 🗓 b Total tax (Form 990-T, Part III, line 4)		
7a Form 4720 check here b Total tax (Form 4720, Part III, line 1)	7b	
Part II Declaration and Signature Authorization of Officer or Person Subject to T	ax	
Under penalties of perjury, I declare that X I am an officer of the above organization or	=	· · · · · · · · · · · · · · · · · · ·
(name of organization), (EIN), of the 2020 electronic return and accompanying schedules and statements, and, to the best of my knowledge a		that I have examined a co
	n the tax prepa	
a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days pr (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic PIN: check one box only	nis account. To ior to the paym of taxes to rece d a personal funds withdraw	ration revoke lent ive /al.
software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to the apayment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days properties of the electronic payment of the electronic information necessary to answer inquiries and resolve issues related to the payment. I have selected identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic in the electronic return and the electronic interest and electronic in	nis account. To for to the paym of taxes to rece d a personal	ration revoke hent ive val.
a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days pr (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic PIN: check one box only	nis account. To ior to the paym for taxes to rece d a personal funds withdraw to enter my at a copy of the ementioned ER ture on the tax th a state ager	ration revoke hent ive val. 7 PIN 57368 Enter five numbers, b do not enter all zeros e return is being filed with O to enter my year 2020 cy(ies)
a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days proceeditement) date. I also authorize the financial institutions involved in the processing of the electronic payment of confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic return and, if applicable, the consent to electronic return and, if applicable, the consent to electronic return and a state agency it is	nis account. To ior to the paym for taxes to rece d a personal funds withdraw to enter my at a copy of the ementioned ER ture on the tax th a state ager	ration revoke neent ive val. / PIN 57368 Enter five numbers, b do not enter all zeros e return is being filed with O to enter my year 2020 cy(ies) en.
a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days profession (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic return and, if applicable, the consent to electronic return and if applicable, the consent to electronic return name ERO firm name as my signature on the tax year 2020 electronically filed return. If I have indicated within this return. If I have indicated a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN as my signate electronically filed return. If I have indicated within this return that a copy of the return is being filed wiregulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure	nis account. To our to the paym of taxes to rece da personal funds withdraw to enter my at a copy of the ementioned ER ture on the tax th a state ager e consent screen	ration revoke neent ive val. / PIN 57368 Enter five numbers, b do not enter all zeros e return is being filed with O to enter my year 2020 cy(ies) en.
a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days progration date. I also authorize the financial institutions involved in the processing of the electronic payment of confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic PIN: check one box only I authorize EIDE BAILLY LLP ERO firm name as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the afore PIN on the return's disclosure consent screen. As an officer or person subject to tax with respect to the organization, I will enter my PIN as my signate electronically filed return. If I have indicated within this return that a copy of the return is being filed with regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure of officer or person subject to tax. ERO's EFIN/PIN. Enter your six-digit electronic filing identification. ERO's EFIN/PIN. Enter your six-digit electronic filing identification.	nis account. To our to the paym of taxes to rece a personal funds withdraw to enter my at a copy of the ementioned ER ture on the tax th a state agen a consent screen at a copy of the ementioned ER ture on the tax the account of the consent screen account of the consent screen account of the tax the account of the consent screen account of the consent screen account of the paym of the consent	ration revoke neent ive val. / PIN 57368 Enter five numbers, b do not enter all zeros e return is being filed with O to enter my year 2020 cy(ies) en.
a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prosentement) date. I also authorize the financial institutions involved in the processing of the electronic payment confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic PIN: check one box only I authorize EIDE BAILLY LLP ERO firm name as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the afore PIN on the return's disclosure consent screen. As an officer or person subject to tax with respect to the organization, I will enter my PIN as my signate electronically filed return. If I have indicated within this return that a copy of the return is being filed wiregulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure regulating charities and Authentication ERO's EFIN/PIN. Enter your six-digit electronic filing identification	nis account. To our to the paym of taxes to rece a personal funds withdraw to enter my at a copy of the ementioned ER ture on the tax th a state agen a consent screen at a copy of the ementioned ER ture on the tax and the consent screen at a copy of the ementioned ER ture on the tax the a state agen a consent screen at a copy of the ementioned ER ture on the tax the a state agen are consent screen at a copy of the ementioned ER ture on the tax the a state agen at a copy of the ementioned ER ture on the tax the a state agen at a copy of the emention at a copy	ration revoke neent ive val. / PIN 57368 Enter five numbers, b do not enter all zeros e return is being filed with O to enter my year 2020 cy(ies) en.
a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days pro (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic PIN: check one box only X I authorize EIDE BAILLY LLP	nis account. To our to the paym of taxes to rece d a personal funds withdraw to enter my at a copy of the ementioned ER ture on the tax th a state agen a consent screet Date 145	ration revoke elect ive val. 7 PIN 57368 Enter five numbers, b do not enter all zeros electron is being filed with to enter my electron enter all zeros electron enter my electron el

Do Not Submit This Form to the IRS Unless Requested To Do So

Form **8868**

(Rev. January 2020)

Department of the Treasury Internal Revenue Service

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

File a separate application for each return.

► Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

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/e-file-providers/e-file-for-charities-and-non-profits.

	uns ionn, visit www.irs.gov/e-iiie-providers/e-iiie-ior-chari					
Auton	natic 6-Month Extension of Time. Only subm	nit origina	al (no copies needed).			
•	orations required to file an income tax return other than Fo		, ,,,	s, REMICs	s, and trusts	
must us	e Form 7004 to request an extension of time to file incom-	e tax retur	ns.			
Type or	Name of exempt organization or other filer, see instru-	ctions.		Taxpayer	identification numb	er (TIN)
print						
File by the	TDFPD OPEB TRUST				45-129016	8
due date for filling your return. See PO BOX 919 Number, street, and room or suite no. If a P.O. box, see instructions. PO BOX 919						
instructions	city, town or post office, state, and ZIP code. For a for ZEPHYR COVE, NV 89448					
Enter th	e Return Code for the return that this application is for (file	e a separa	te application for each return)			0 6
Applica	tion	Return	Application			Return
Is For		Code	Is For			Code
	For Code Is For Code					
FOIIII 98		1 00	FOIII 8870		\ 	12
• Tho k		ZEPHY	VR COVE NV 89448			
		22111				
		in the Uni	ited Ctates, shook this boy			
						heck this
box >						
1 Ir	equest an automatic 6-month extension of time until	NOVE	MBER 15, 2021 , to file	the exem	pt organization retu	rn for
th	e organization named above. The extension is for the orga	anization's	return for:			
	\mathbb{Z} calendar year 2020 or					
>	tax year beginning	, an	d ending		<u> </u>	
2 lf	the tax year entered in line 1 is for less than 12 months, cl	heck reaso	on: Initial return I	Final retur	n	
L	Change in accounting period					
3a If	this application is for Forms 990-BL, 990-PF, 990-T, 4720,	or 6069, 6	enter the tentative tax, less			
<u>ar</u>	ny 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			_
	stimated tax payments made. Include any prior year overp			3b	\$	0.
	alance due. Subtract line 3b from line 3a. Include your pa	•				0
	sing EFTPS (Electronic Federal Tax Payment System). See			3c	\$	0.
Caution	: If you are going to make an electronic funds withdrawal ons.	(direct del	oit) with this Form 8868, see Form 84	153-EO an	d Form 8879-EO for	payment

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

Form 8868 (Rev. 1-2020)

EXTENDED TO NOVEMBER 15, 2021 Form **990-T Exempt Organization Business Income Tax Return** OMB No. 1545-0047 (and proxy tax under section 6033(e)) For calendar year 2020 or other tax year beginning ► Go to www.irs.gov/Form990T for instructions and the latest information. Department of the Treasury ▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3). Internal Revenue Service Check box if Name of organization (Check box if name changed and see instructions.) address changed. 45-1290168 **B** Exempt under section Print TDFPD OPEB TRUST E Group exemption number (see instructions) X 501(c)(9 Number, street, and room or suite no. If a P.O. box, see instructions. Type 7220(e) PO BOX 919 408(e) City or town, state or province, country, and ZIP or foreign postal code 408A]530(a)]529(a) [ZEPHYR COVE, NV 89448 529S Check box if 13,754,843. C Book value of all assets at end of year an amended return. Check organization type ▶ ☐ 501(c) corporation ☐ X 501(c) trust ☐ 401(a) trust Other trust Applicable reinsurance entity Claim credit from Form 8941 Check if filing only to Claim a refund shown on Form 2439 Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation Enter the number of attached Schedules A (Form 990-T) During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? Yes If "Yes," enter the name and identifying number of the parent corporation. The books are in care of ► KATE WARNER (775)588-3591 Telephone number **Total Unrelated Business Taxable Income** Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) 2 Reserved 2 3 3 Add lines 1 and 2 Charitable contributions (see instructions for limitation rules) 0. 4 4 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3 5 5 Deduction for net operating loss. See instructions 6 6 Total of unrelated business taxable income before specific deduction and section 199A deduction. 7 Subtract line 6 from line 5 Specific deduction (generally \$1,000, but see instructions for exceptions) 1,000. 8 8 9 9 **Trusts.** Section 199A deduction. See instructions Total deductions. Add lines 8 and 9 10 1,000. 10 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, 11 Part II Tax Computation Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21) 1 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on X Tax rate schedule or Schedule D (Form 1041) Part I, line 11 from: 2 Proxy tax. See instructions 3 4 Other tax amounts. See instructions 4 Alternative minimum tax (trusts only) 5 5 6 Tax on noncompliant facility income. See instructions 6

Form 990-T (2020)

LHA

Total. Add lines 3 through 6 to line 1 or 2, whichever applies

For Paperwork Reduction Act Notice, see instructions.

Form 9	90-T (2020)					Page 2
Part						1 490 2
1a	Foreign tax credit (corporations attach Form 11	18: trusts attach Form 1116)	1a			
b	• · · · · · · · · · · · · · · · · · · ·	,				
С	General business credit. Attach Form 3800 (see					
d	Credit for prior year minimum tax (attach Form					
е	Total credits. Add lines 1a through 1d				1e	
2					1 _ 1	0.
3	Other taxes. Check if from: Form 42			Form 8866		
	Other (a	ttach statement)			3	
4	Total tax. Add lines 2 and 3 (see instructions).				'	
	section 1294. Enter tax amount here	·	▶		4	0.
5	2020 net 965 tax liability paid from Form 965-A				. 5	0.
6a	Payments: A 2019 overpayment credited to 20	20				
b	2020 estimated tax payments. Check if section					
С	Tax deposited with Form 8868		6c			
d	Foreign organizations: Tax paid or withheld at s					
е	Backup withholding (see instructions)		6e			
f	Credit for small employer health insurance pren					
g	Other credits, adjustments, and payments:	Form 2439	_			
	Form 4136	Other Total	▶ 6g			
7	Total payments. Add lines 6a through 6g				. 7	
8	Estimated tax penalty (see instructions). Check					
9	Tax due. If line 7 is smaller than the total of line	es 4, 5, and 8, enter amount owed			9	
10	Overpayment. If line 7 is larger than the total of				10	
11	Enter the amount of line 10 you want: Credited			Refunded >	11	
Part				· · · · · · · · · · · · · · · · · · ·		
1	At any time during the 2020 calendar year, did		~			Yes No
	over a financial account (bank, securities, or other					
	FinCEN Form 114, Report of Foreign Bank and	Financial Accounts. If "Yes," enter t	he name of th	ne foreign country	ý	
	here					X
2	During the tax year, did the organization receive					
	foreign trust?					Х
	If "Yes," see instructions for other forms the organization					
3	Enter the amount of tax-exempt interest receive			> \$		—
4a	Did the organization change its method of acco	, , , , , , , , , , , , , , , , , , , ,				Х
b	If 4a is "Yes," has the organization described the	ne change on Form 990, 990-EZ, 990	O-PF, or Form	1128? If "No,"		
David	explain in Part V					
Part						
Provide	the explanation required by Part IV, line 4b. Als	so, provide any other additional infor	mation. See ir	nstructions.		
	Under penalties of perjury, I declare that I have examined t	this return, including accompanying schedules an	nd statements, and	to the best of my know	wledge and belief	it is true
Sign	correct, and complete. Declaration of preparer (other than				vieuge and belief,	it is true,
Here		l WICE	CILATODE	ID COM		cuss this return with
	Signature of officer	Date VICE Title	CHAIRPE	LKSUN	the preparer showinstructions)?	
			Ι, .			X Yes No
	Print/Type preparer's name	Preparer's signature	Date	Check	if PTIN	
Paid	MIDA CADDALED CDA	NIDA CADDAMED CDA	11/15/	self- employe		225240
Prepa	TO STOR DATE TO T		11/15/2	- '		225248
Use C		LLP KE LN., STE. 150		Firm's EIN	<u>45-</u>	0250958
				Dhana	775 60	0 0100
	Firm's address ▶ RENO, NV 8	JJ11-4UJ4		Phone no.	775-68	シーラエUU

Phone no. 775-689-9100Form **990-T** (2020)

1

SCHEDULE A (Form 990-T)

Unrelated Business Taxable Income From an Unrelated Trade or Business

OMB No. 1545-0047

2020

nen to Public Inspection for

Department of the Treasury Internal Revenue Service ▶ 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).

501(c)(3) Organizations Only B Employer identification number Name of the organization TDFPD OPEB TRUST 45-1290168 Unrelated business activity code (see instructions) > 90001 D Sequence: <u>E</u> Describe the unrelated trade or business ▶INVESTMENT INCOME Part I Unrelated Trade or Business Income (C) Net (A) Income (B) Expenses 1a Gross receipts or sales **b** Less returns and allowances Cost of goods sold (Part III, line 8) 2 2 Gross profit. Subtract line 2 from line 1c 3 4a Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions) 4a b Net gain (loss) (Form 4797) (attach Form 4797) (see instructions) 4b Capital loss deduction for trusts 4c Income (loss) from a partnership or an S corporation (attach 5 5 statement) Rent income (Part IV) 6 Unrelated debt-financed income (Part V) 7 8 Interest, annuities, royalties, and rents from a controlled 8 organization (Part VI) Investment income of section 501(c)(7), (9), or (17) 821,605 821,605. organizations (Part VII) Exploited exempt activity income (Part VIII) 10 10 Advertising income (Part IX) 11 11 12 Other income (see instructions; attach statement) 13 821,605. 821,605. Total. Combine lines 3 through 12 Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions) Deductions must be directly connected with the unrelated business income Compensation of officers, directors, and trustees (Part X) 2 Salaries and wages Repairs and maintenance 3 4 4 Interest (attach statement) (see instructions) 5 5 Taxes and licenses 6 6 Depreciation (attach Form 4562) (see instructions) 7 Less depreciation claimed in Part III and elsewhere on return 8b 8 9 Depletion _____ 9 10 Contributions to deferred compensation plans 10 Employee benefit programs 11 11 Excess exempt expenses (Part VIII) 12 12 Excess readership costs (Part IX) 13 13 14 Other deductions (attach statement) 14 Total deductions. Add lines 1 through 14 15 15

LHA For Paperwork Reduction Act Notice, see instructions.

Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13,

Unrelated business taxable income. Subtract line 17 from line 16

column (C)

Deduction for net operating loss (see instructions)

Schedule A (Form 990-T) 2020

16

16

17 18

Part	III Cost of Goods Sold Fnter met	hod of inventory valua	ation •		Page Z
1	Entor met	•		1	
2	Purchases				
3	Cost of labor				
4	Additional section 263A costs (attach statement)				
5	Other costs (attach statement)				
6	Total. Add lines 1 through 5				_
7	Inventory at end of year			_	_
8	Cost of goods sold. Subtract line 7 from line 6. Enter I				
9	Do the rules of section 263A (with respect to property)	•		· · · · · · · · · · · · · · · · · · ·	Yes No
Part	IV Rent Income (From Real Property and	Personal Prope	erty Leased with R	eal Property)	
1	Description of property (property street address, city, s	tate, ZIP code). Chec	k if a dual-use (see instr	uctions)	
	A				
	В 🔲				
	c 🗌				
	D	r	_		
		A	В	С	D
2	Rent received or accrued				
а	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)				
С	Total rents received or accrued by property.				
	Add lines 2a and 2b, columns A through D	+			
3	Total rents received or accrued. Add line 2c columns A	through D. Enter her	e and on Part I, line 6, c	column (A)	0.
_	Deductions directly connected with the income				
4	in lines 2(a) and 2(b) (attach statement)				
_	Total deductions Addition Applement Attenues D. Ed				0.
5 Part	Total deductions. Add line 4 columns A through D. Er V Unrelated Debt-Financed Income (s	nter nere and on Part	i, line 6, column (B)	P	<u>U•</u> _
1	Description of debt-financed property (street address, of		Chock if a dual use (see	instructions)	
•	A	Sity, State, Zii Code).	Offeck if a dual-use (see	instructions)	
	B				
	ch				
\					
	9 ———	Α	В	С	
2	Gross income from or allocable to debt-financed		_	Ţ.	
_	property				
3	Deductions directly connected with or allocable				_
	to debt-financed property				
а	Straight line depreciation (attach statement)				
b	Other deductions (attach statement)				
С	Total deductions (add lines 3a and 3b,				
	columns A through D)				
4	Amount of average acquisition debt on or allocable				
	to debt-financed property (attach statement)				
5	Average adjusted basis of or allocable to debt-				
	financed property (attach statement)				
6	Divide line 4 by line 5		6 %	%	%
7	Gross income reportable. Multiply line 2 by line 6				
8	Total gross income (add line 7, columns A through D)	. Enter here and on P	art I, line 7, column (A)	>	0.
9	Allocable deductions. Multiply line 3c by line 6				
10	Total allocable deductions. Add line 9, columns A thr	ough D. Enter here a	nd on Part I, line 7, colu	mn (B)	0.
11	Total dividends-received deductions included in line	10		•	0.

Part VI Interest, Ann	0 uities. Ro	ovalties, and Re	ents fron	n Control	led Or	ganizations	s (see instruc	rtions)	Page 3	
. art vi							lled Organizatio			
Name of controlled organization		2. Employer identification number	3. Net unrelated 4. Tota		4. Tota	al of specified nents made	5. Part of column 4 that is included in the controlling organization's gross income		connected with	
(1)						tion a greed into		1001110		
(2)										
(3)										
(4)										
	_	No		Controlled O		1				
7. Taxable Income	ir	Net unrelated ncome (loss) e instructions)		otal of specif yments mad		that is inc	of column 9 luded in the organization's income		Deductions directly connected with come in column 10	
(1)										
(2)										
(3)										
(4)										
						Enter here	ins 5 and 10. and on Part I, column (A)	Ente	d columns 6 and 11. er here and on Part I, line 8, column (B)	
Totals					•		0.	,	0.	
Part VII Investment	Income	of a Section 50	1(c)(7), (9), or (17)	Orgar	nization (s	ee instructions)		TATEMENT 1	
1. Des	scription of	income		2. Amou incon		3. Deduction directly connected (attach states	ons 4. Se ected (attach	t-asides stateme	5. Total deductions and set-asides (add cols 3 and 4)	
(1) INTEREST				58,	050.			3,050		
(2) DIVIDENDS			11	186,		2,8		3,856		
(3) REALIZED GAIN	ON S	ALE OF								
(4) SECURITIES				576,	804.		0. 576	5,804		
Totals			G	Add amou column 2 here and or line 9, colu 821,	Enter n Part I, umn (A) 605.	(E			Add amounts in column 5. Enter here and on Part I, line 9, column (B) 821,605.	
		Activity Income	, Other T	han Adve	ertising	g Income (see instructions	s)		
1 Description of exploit	- 1									
2 Gross unrelated busing3 Expenses directly colline 10, column (B)	nnected wit		elated busi	ness income	e. Enter l	nere and on Pa	art I,	3		
4 Net income (loss) from									_	
						, ,		4		
5 Gross income from a								5		
6 Expenses attributable								6		
7 Excess exempt expe										
4. Enter here and on	Part II, line	12			<u></u>			7		

Schedule A (Form 990-T) 2020

Part	IX Advertising Income				
1	Name(s) of periodical(s). Check box if reporting two or	more periodicals on a	consolidated basis		
	A				
	В				
	c 🗆				
	D				
Cotor 6		anding column			
Entera	mounts for each periodical listed above in the correspondent				
_		Α	В	С	D
2	Gross advertising income				
	Add columns A through D. Enter here and on Part I, lin	ne 11, column (A)		>	0.
а					
3	Direct advertising costs by periodical				
а	Add columns A through D. Enter here and on Part I, lin	ne 11, column (B)		>	0.
4	Advertising gain (loss). Subtract line 3 from line				
	2. For any column in line 4 showing a gain,				
	complete lines 5 through 8. For any column in				
	line 4 showing a loss or zero, do not complete				
	lines 5 through 7, and enter zero on line 8				
5	Readership costs				
6					
	Circulation income				
7	Excess readership costs. If line 6 is less than				
	line 5, subtract line 6 from line 5. If line 5 is less				
	than line 6, enter zero	-			
8	Excess readership costs allowed as a			1	
	deduction. For each column showing a gain on	1121			
	line 4, enter the lesser of line 4 or line 7				
а	Add line 8, columns A through D. Enter the greater of	the line 8a, columns to	tal or zero here and	d on	
	Part II, line 13			<u></u>	. 0.
Part	X Compensation of Officers, Directors	s, and Trustees (s	see instructions)		
				3. Percentage	4. Compensation
	1. Name	2. Title		of time devoted	attributable to
				to business	unrelated business
(1)				%	
(2)				%	
(3)				%	
(4)				%	
1				, , ,	
Total	Enter here and on Part II, line 1				0.
Part		etions)			
	Supplemental membration (See Histration	20013)			

FORM 990-T (A) PART VII - DEDUCTIONS	DIRECTLY	CONNECTED	STATEMENT 1
DESCRIPTION OF DEDUCTIONS	TOTAL		
INVESTMENT MANAGEMENT FEES - SUBTOTAL	- 2	2,895.	2,895.
TOTAL OF FORM 990-T, SCHEDULE A, COLUMN	3		2,895.



FORM 990-T (A) PART VII - INC	COME SET-ASI	DES	STATEMENT 2
DESCRIPTION OF SET-ASIDE	ACTIVITY NUMBER	AMOUNT	TOTAL
INCOME SET ASIDE FOR FUTURE BENEFITS - SUBTOTAL		58,050.	58,050.
INCOME SET ASIDE FOR FUTURE BENEFITS - SUBTOTAL	_	183,856.	183,856.
INCOME SET ASIDE FOR FUTURE BENEFITS - SUBTOTAL	- 3	576,804.	576,804.
TOTAL OF FORM 990-T, SCHEDULE A, COLUMN	N 4		818,710.

PUBLIC COPY DISCLOSURE

Electronic Filing PDF Attachment

PUBLIC COPY DISCLOSURE

THE TAHOE DOUGLAS FIRE PROTECTION DISTRICT POST RETIREMENT PLAN 45-1290168

December 31, 2020

SCHEDULE IN SUPPORT OF INCOME SET ASIDE (FORM 990-T, PART VII, COLUMN 4)

Description of Income	Set-aside Amount	Included in Income		Earmarked or Placed	
(Schedule G, Column 1)		for Return Year?		in Separate Account?	
		Yes	No	Yes	No
Interest	\$ 58,050	X		X	
Dividends	\$ 183,856	X		X	
Realized gains	\$ 576,804	X		X	



Form **8868**

(Rev. January 2020)

Department of the Treasury Internal Revenue Service

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

File a separate application for each return.

► Go to www.irs.gov/Form8868 for the latest information.

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

OMB No. 1545-0047

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/e-file-providers/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. Name of exempt organization or other filer, see instructions. Taxpayer identification number (TIN) Type or print 45-1290168 TDFPD OPEB TRUST File by the Number, street, and room or suite no. If a P.O. box, see instructions. due date for filina vour PO BOX 919 return. See instructions City, town or post office, state, and ZIP code. For a foreign address, see instructions. ZEPHYR COVE, NV 89448 Enter the Return Code for the return that this application is for (file a separate application for each return) 0 Application Return **Application** Return Code Is For Code Is For Form 990-T (corporation) Form 990 or Form 990-EZ 01 07 Form 990-BL 02 Form 1041-A 08 Form 4720 (individual) 03 Form 4720 (other than individual) 09 04 Form 5227 10 Form 990-PF Form 990-T (sec. 401(a) or 408(a) trust) Form 6069 11 Form 990-T (trust other than above) 06 Form 8870 12 KATE WARNER The books are in the care of ▶ P.O. BOX 919 - ZEPHYR COVE, NV 89448 Telephone No. ► (775) 588-3591 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 . If it is for part of the group, check this box > and attach a list with the names and TINs of all members the extension is for. I request an automatic 6-month extension of time until NOVEMBER 15, 2021, to file the exempt organization return for the organization named above. The extension is for the organization's return for: ► X calendar year 2020 or tax year beginning , and ending If the tax year entered in line 1 is for less than 12 months, check reason: | Initial return Final return Change in accounting period If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less 0. any nonrefundable credits. See instructions. За 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

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

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

using EFTPS (Electronic Federal Tax Payment System). See instructions.

Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by

Form 8868 (Rev. 1-2020)

instructions