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07/21/26

Accrual Basis

**OPEH&W Plan
Profit & Loss
June 2026**

	<u>Jun 26</u>
Income	
40100 Public Entity Premiums	3,822,901.72
40110 Cobra Premiums	4,884.24
40120 Retiree Premiums	271,191.91
40200 Reinsurance	292,203.74
40350 Rebates	300,000.00
41325 Investment Income	38,603.13
41330 Real/Unreal Gain/Loss	-4,810.62
Total Income	<u>4,724,974.12</u>
Gross Profit	4,724,974.12
Expense	
21500 BCBS Medicare	158,347.34
50100 Medical Claims	2,816,810.43
50110 Dental Claims	159,612.36
50120 Prescription Claims	1,427,500.66
50130 MASA	5,000.00
50200 Administration Fees	170,437.52
50210 Claims Supervisor Fees	340,759.28
50220 Reinsurance	117,036.50
50230 Group Life Insurance	105,000.00
50250 Vision Insurance	46,697.48
50260 Bank Charges	305.27
50280 LOC Interest	15,844.45
50290 Legal Fees	875.00
50330 Postage	907.51
50340 Premium Reimbursement	-3,727.21
50345 Printing	200.46
50350 Professional Services	23,550.50
Total Expense	<u>5,385,157.55</u>
Net Income	<u><u>-660,183.43</u></u>

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Accrual Basis

OPEH&W Plan
Balance Sheet
As of June 30, 2026

	<u>Jun 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 Cash - Reserve	1,258,431.08
10025 Cash - Arvest Sweep	11,435.19
10060 Arvest Equities	1,851,192.81
10070 Arvest Fixed Income	3,762,454.83
Total Checking/Savings	6,883,513.91
Accounts Receivable	
11000 Accounts Receivable	
Sunlife Reinsurance Receivable	244,200.00
11000 Accounts Receivable - Oth...	2,039,054.32
Total 11000 Accounts Receivable	2,283,254.32
Assessment Receivable	247,042.90
Total Accounts Receivable	2,530,297.22
Other Current Assets	
11175 Accounts Rec - Accrued In	30,869.37
Prepaid Expenses	155,908.93
Total Other Current Assets	186,778.30
Total Current Assets	9,600,589.43
TOTAL ASSETS	<u>9,600,589.43</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 Accounts Payable	8,047,233.02
Total Accounts Payable	8,047,233.02
Other Current Liabilities	
22000 Bank Loan Payable	3,200,000.00
Total Other Current Liabilities	3,200,000.00
Total Current Liabilities	11,247,233.02
Total Liabilities	11,247,233.02
Equity	
30099 Beginning Balance Equity	-543,652.68
Net Income	-1,102,990.91
Total Equity	-1,646,643.59
TOTAL LIABILITIES & EQUITY	<u>9,600,589.43</u>

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Accrual Basis

OPEH&W Plan
Profit & Loss
 July 2025 through June 2026

	<u>Jul '25 - Jun 26</u>
Income	
40100 Public Entity Premiums	45,799,598.42
40110 Cobra Premiums	83,996.84
40120 Retiree Premiums	2,466,671.09
40200 Reinsurance	516,372.60
40350 Rebates	4,500,201.46
40500 Subrogation Refunds	13,578.86
41325 Investment Income	196,456.94
41330 Real/Unreal Gain/Loss	382,867.16
Assessment Income	5,000,000.00
FSA Excess	992.92
Total Income	<u>58,960,736.29</u>
Gross Profit	58,960,736.29
Expense	
21500 BCBS Medicare	1,136,240.98
50100 Medical Claims	29,584,980.52
50110 Dental Claims	2,162,765.64
50120 Prescription Claims	17,166,687.98
50130 MASA	70,648.50
50200 Administration Fees	2,113,335.43
50210 Claims Supervisor Fees	3,932,188.21
50220 Reinsurance	1,382,534.58
50230 Group Life Insurance	1,266,040.05
50240 Fiduciary & Fidelity Ins	27,532.00
50250 Vision Insurance	528,745.05
50260 Bank Charges	21,779.30
50270 Dues & Fees	7,450.00
50275 Investment Fees	52,792.97
50280 LOC Interest	201,064.59
50290 Legal Fees	18,093.17
50315 Marketing	18,441.66
50325 Office Supplies	2,477.27
50330 Postage	12,190.95
50340 Premium Reimbursement	-1,021.21
50345 Printing	14,420.17
50350 Professional Services	338,512.25
Child Reimbursements	5,827.14
Total Expense	<u>60,063,727.20</u>
Net Income	<u><u>-1,102,990.91</u></u>

OPEH&W Plan
Profit & Loss

July 2025 through June 2026

Accrual Basis

	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	TOTAL
Income													
40100 Public Entity Premiums	3,618,486.84	4,207,814.44	3,660,993.62	4,048,429.39	2,481,193.53	3,842,103.95	3,986,676.93	3,964,846.08	4,125,755.14	4,027,044.18	4,013,352.60	3,822,901.72	45,799,598.42
40110 Cobra Premiums	7,773.70	3,276.78	8,332.96	11,220.48	4,935.00	7,913.76	7,913.76	8,626.78	7,121.52	7,113.62	4,884.24	4,884.24	83,996.84
40120 Retiree Premiums	132,864.71	130,964.33	84,827.39	132,210.36	141,164.01	231,590.34	268,787.29	267,017.23	267,970.19	268,148.21	268,935.12	271,191.91	2,466,671.09
40200 Reinsurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	282,203.74	516,372.60
40300 Rebates	0.00	850,000.00	0.00	892,920.22	0.00	850,000.00	72,321.31	0.00	850,000.00	384,969.93	300,000.00	300,000.00	4,500,201.46
40350 Subrogation Refunds	0.00	0.00	0.00	0.00	6,264.98	0.00	0.00	0.00	7,313.88	0.00	0.00	0.00	13,578.86
41325 Investment Income	16,560.70	14,921.31	16,944.45	15,283.67	9,114.10	7,833.50	16,444.14	13,904.69	18,384.75	18,188.38	10,271.82	38,603.13	196,456.84
41330 Real/Unreal Gain/Loss	23,616.73	44,871.69	69,862.19	41,033.79	27,173.60	-4,879.05	20,435.09	31,323.07	-145,303.66	170,235.14	105,309.19	-4,810.62	382,867.16
Assessment Income	0.00	0.00	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	5,000,000.00
FSA Excess	0.00	0.00	0.00	0.00	0.00	992.82	0.00	0.00	0.00	0.00	0.00	0.00	992.82
Total Income	3,799,302.68	5,251,848.55	3,840,960.61	5,141,097.91	2,669,845.22	4,935,557.72	9,373,578.52	4,285,717.85	5,131,241.82	4,875,689.46	4,930,921.83	4,724,974.12	58,960,736.29
Expense													
21500 BCBS Medicare	0.00	0.00	0.00	0.00	0.00	211,737.19	132,303.27	72,214.89	148,949.67	292,707.53	119,981.09	158,347.34	1,136,240.98
50100 Medical Claims	2,082,843.21	2,084,229.13	2,403,184.78	2,307,972.35	2,006,743.67	2,027,854.35	2,824,128.17	2,729,021.54	2,745,619.39	2,489,365.50	3,067,207.90	2,816,810.43	29,584,980.52
50110 Dental Claims	209,015.59	203,141.58	198,732.95	216,450.87	155,664.42	168,280.13	123,397.83	201,880.44	169,164.01	168,395.66	189,029.80	159,612.36	2,162,765.64
50120 Prescription Claims	1,508,000.69	1,111,859.21	1,628,974.74	1,347,028.45	1,301,837.95	1,614,028.89	1,213,928.27	1,219,719.24	1,606,064.49	1,772,489.20	1,415,258.19	1,427,500.66	17,166,687.98
50130 MASA	5,943.00	5,913.00	5,844.50	5,784.50	5,790.50	6,007.50	6,122.00	6,306.50	6,184.50	5,901.00	5,851.50	5,000.00	70,648.50
50200 Administration Fees	172,561.55	177,026.82	179,358.12	178,122.93	171,234.37	174,635.15	175,812.67	176,107.96	182,061.47	177,642.45	178,334.42	170,437.52	2,113,335.43
50210 Claims Supervisor Fees	358,899.83	305,238.20	295,960.74	309,164.79	326,820.71	313,993.49	306,041.33	313,993.49	354,298.46	393,753.12	329,539.96	340,759.28	3,932,188.21
50220 Reinsurance	112,849.60	111,530.12	112,928.86	112,147.84	111,900.50	113,011.88	117,428.14	117,058.76	118,634.04	118,173.88	119,834.46	117,036.50	1,382,534.58
50230 Group Life Insurance	105,395.92	106,428.13	106,055.32	106,301.24	106,300.00	106,271.44	105,703.65	106,300.00	106,300.00	100,984.35	105,000.00	105,000.00	1,266,040.05
50240 Fiduciary & Fidelity Ins	0.00	0.00	0.00	0.00	13,615.00	0.00	0.00	0.00	0.00	13,917.00	0.00	0.00	27,532.00
50250 Vision Insurance	43,181.98	43,107.51	43,338.79	43,300.92	43,148.84	43,546.08	43,872.88	45,354.53	44,406.85	44,400.04	44,389.15	46,697.48	528,745.05
50260 Bank Charges	2,263.83	267.99	398.25	386.75	431.56	14.70	770.38	9,727.66	2,490.56	449.82	4,272.53	305.27	21,779.30
50270 Dues & Fees	0.00	0.00	0.00	0.00	0.00	900.00	3,500.00	0.00	3,050.00	0.00	0.00	0.00	7,450.00
50275 Investment Fees	12,900.13	50.00	0.00	13,338.27	0.00	0.00	13,251.05	0.00	0.00	13,253.52	0.00	0.00	52,792.97
50280 LOC Interest	17,708.34	18,298.61	18,298.61	16,976.39	17,084.44	16,291.67	15,913.89	16,102.78	14,139.58	18,583.33	15,812.50	15,844.45	201,064.59
50290 Legal Fees	62.50	373.42	762.50	4,500.00	4,000.00	312.50	1,500.00	0.00	3,000.00	2,707.25	0.00	875.00	18,093.17
50316 Marketing	0.00	0.00	3,300.00	235.00	14,307.91	0.00	0.00	0.00	598.75	0.00	0.00	0.00	18,441.66
50325 Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,119.26	0.00	0.00	0.00	2,477.27
50330 Postage	432.79	2,975.53	2,018.09	300.00	0.00	540.96	603.75	0.00	3,861.13	0.00	358.01	0.00	18,441.66
50340 Premium Reimbursement	0.00	0.00	0.00	0.00	0.00	1,619.67	0.00	540.76	-5,078.08	-4,973.11	10,596.76	907.51	12,190.95
50345 Printing	318.40	3,563.02	5,935.59	519.60	397.32	541.00	542.26	541.09	233.74	456.51	1,171.18	200.46	-1,021.21
50350 Professional Services	31,696.00	23,517.25	46,641.00	23,612.25	25,952.75	27,903.75	26,011.50	27,132.50	27,417.50	27,531.50	27,545.75	23,550.50	338,512.25
Child Reimbursements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	5,327.14	0.00	5,827.14
Total Expense	4,664,073.36	4,197,519.52	5,051,732.84	4,686,142.15	4,305,239.94	4,811,213.16	5,110,831.04	5,042,002.14	5,533,515.32	5,636,238.65	5,640,061.53	5,385,157.55	60,063,727.20
Net Income	-864,770.68	1,054,329.03	-1,210,772.23	454,955.76	-1,635,394.72	124,344.56	4,262,747.48	-756,284.29	-402,273.50	-760,549.19	-709,139.70	-660,183.43	-1,102,990.91