

O. P. E. H. & W. PLANBalance Sheet
August 31, 2025

ASSETS

Current Assets		
Cash - Reserve Account	\$	1,197,408.45
Cash - FSA Account		25,000.00
Arvest Equities Account 314783		1,443,954.60
Arvest Fixed Income Sec 308025		3,674,031.28
Accounts Rec.-Rebates		1,650,000.00
Accounts Rec. - Surcharge		94,214.89
Accounts Rec - Unpaid Premiums		1,670,821.75
Total Current Assets		9,755,430.97
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>9,755,430.97</u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	\$	6,779,898.38
Bank Loan Payable		3,400,000.00
Total Current Liabilities		10,179,898.38
Long-Term Liabilities		
Total Long-Term Liabilities		0.00
Total Liabilities		10,179,898.38
Capital		
Beginning Balance Equity		(337,648.87)
Fund Balance		(236,803.81)
Net Income		149,985.27
Total Capital		(424,467.41)
Total Liabilities & Capital	\$	<u>9,755,430.97</u>

O. P. E. H. & W. PLAN
Income Statement
For the Two Months Ending August 31, 2025

	Current Month		Year to Date	
Revenues				
Public Entity Premiums	\$ 4,207,814.44	81.04	\$ 7,826,301.28	87.43
Cobra Premiums	3,276.78	0.06	11,050.48	0.12
Retiree Premiums	130,964.33	2.52	263,829.04	2.95
Rebates	850,000.00	16.37	850,000.00	9.50
Total Revenues	5,192,055.55	100.00	8,951,180.80	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	5,192,055.55	100.00	8,951,180.80	100.00
Expenses				
Medical Claims Expense	2,084,229.13	40.14	4,167,072.34	46.55
Dental Claims Expense	203,141.58	3.91	412,157.17	4.60
Prescription Claims Expense	1,111,859.21	21.41	2,619,859.90	29.27
Administration Fees	163,797.80	3.15	328,258.72	3.67
Claims Supervisor Fees	304,292.15	5.86	663,191.98	7.41
Specific Reinsurance Expense	108,897.00	2.10	221,746.60	2.48
Group Life Insurance Expense	101,121.28	1.95	201,210.35	2.25
Vision Insurance Expense	43,107.51	0.83	86,289.49	0.96
Bank Charges	249.85	0.00	2,463.12	0.03
Interest Expense	18,298.61	0.35	36,006.95	0.40
Legal Fees	373.42	0.01	435.92	0.00
Postage Expense	2,975.53	0.06	3,408.32	0.04
Printing Expense	3,563.02	0.07	3,881.42	0.04
Professional Services	23,517.25	0.45	55,213.25	0.62
Total Expenses	4,169,423.34	80.30	8,801,195.53	98.32
Net Income	\$ 1,022,632.21	19.70	\$ 149,985.27	1.68