

OPEH&W Plan
Balance Sheet
As of May 31, 2026

	May 31, 26
ASSETS	
Current Assets	
Checking/Savings	
10000 Cash - Reserve	600,217.61
10025 Cash - Arvest Sweep	6,435.19
10060 Arvest Equities	1,848,422.27
10070 Arvest Fixed Income	3,762,302.23
Total Checking/Savings	6,217,377.30
Accounts Receivable	
11000 Accounts Receivable	
Sunlife Reinsurance Receivable	224,168.86
11000 Accounts Receivable - Oth...	2,555,502.64
Total 11000 Accounts Receivable	2,779,671.50
Assessment Receivable	263,293.82
Total Accounts Receivable	3,042,965.32
Other Current Assets	
Prepaid Expenses	71,452.40
Total Other Current Assets	71,452.40
Total Current Assets	9,331,795.02
TOTAL ASSETS	9,331,795.02
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 Accounts Payable	7,092,836.78
Total Accounts Payable	7,092,836.78
Other Current Liabilities	
22000 Bank Loan Payable	3,200,000.00
Total Other Current Liabilities	3,200,000.00
Total Current Liabilities	10,292,836.78
Total Liabilities	10,292,836.78

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Accrual Basis

OPEH&W Plan
Balance Sheet
As of May 31, 2026

	<u>May 31, 26</u>
Equity	
30099 Beginning Balance Equity	-543,652.68
Net Income	-417,389.08
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Total Equity	-961,041.76
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TOTAL LIABILITIES & EQUITY	9,331,795.02
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OPEH&W Plan
Profit & Loss
 July 2025 through May 2026

	Jul '25 - May 26
Income	
40100 Public Entity Premiums	41,976,696.70
40110 Cobra Premiums	79,112.60
40120 Retiree Premiums	2,195,479.18
40200 Reinsurance	224,168.86
40350 Rebates	4,200,201.46
40500 Subrogation Refunds	13,578.86
41325 Investment Income	157,853.81
41330 Real/Unreal Gain/Loss	387,677.78
Assessment Income	5,000,000.00
FSA Excess	992.92
	54,235,762.17
Total Income	54,235,762.17
Gross Profit	54,235,762.17
Expense	
21500 BCBS Medicare	977,893.64
50100 Medical Claims	26,747,514.09
50110 Dental Claims	2,003,153.28
50120 Prescription Claims	15,739,187.32
50130 MASA	65,648.50
50200 Administration Fees	1,940,735.49
50210 Claims Supervisor Fees	3,591,428.93
50220 Reinsurance	1,262,697.12
50230 Group Life Insurance	1,161,241.03
50240 Fiduciary & Fidelity Ins	27,532.00
50250 Vision Insurance	482,047.57
50260 Bank Charges	21,474.03
50270 Dues & Fees	7,450.00
50275 Investment Fees	52,792.97
50280 LOC Interest	185,220.14
50290 Legal Fees	17,218.17
50315 Marketing	18,441.66
50325 Office Supplies	2,477.27
50330 Postage	11,283.44
50340 Premium Reimbursement	2,706.00
50345 Printing	14,219.71
50350 Professional Services	314,961.75
Child Reimbursements	5,827.14
	54,653,151.25
Total Expense	54,653,151.25
Net Income	-417,389.08

OPEH&W Plan Profit & Loss

July 2025 through May 2026

	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 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	41,976,696.70
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	79,112.60
40120 Retiree Premiums	132,864.71	130,964.33	84,827.39	132,210.36	141,164.01	231,590.34	269,787.29	267,017.23	267,970.19	268,148.21	268,935.12	2,195,479.18
40200 Reinsurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	224,168.86
40350 Rebates	0.00	850,000.00	0.00	892,920.22	0.00	850,000.00	72,321.31	0.00	850,000.00	384,959.93	300,000.00	4,200,201.46
40500 Subrogation Refunds	0.00	0.00	0.00	0.00	6,264.98	0.00	0.00	0.00	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	7,835.80	16,444.14	13,904.69	18,384.75	18,188.38	10,271.82	157,853.81
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	109,309.19	387,677.78
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	5,000,000.00
FSA Excess	0.00	0.00	0.00	0.00	0.00	992.92	0.00	0.00	0.00	0.00	0.00	992.92
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	54,235,762.17
Gross Profit	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	54,235,762.17
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	977,893.64
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	2,489,365.60	3,046,551.90	26,747,514.09
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	2,003,153.28
50120 Prescription Claims	1,508,000.69	1,111,859.21	1,628,974.74	1,347,028.45	1,301,837.95	1,614,026.89	1,213,928.27	1,219,719.24	1,606,064.49	1,772,489.20	1,415,258.19	15,739,187.32
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	65,648.50
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	176,172.00	1,940,735.49
50210 Claims Supervisor Fees	358,899.83	305,238.20	295,960.74	309,164.79	326,820.71	297,718.30	306,041.33	313,993.49	354,298.46	393,753.12	329,539.96	3,591,428.93
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	117,033.50	1,262,697.12
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	101,185.33	105,000.00	1,161,241.03
50240 Fiduciary & Fidelity Ins	0.00	0.00	0.00	0.00	13,615.00	0.00	0.00	0.00	0.00	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	482,047.57
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	21,474.03
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	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	52,792.97
50280 LOC Interest	17,708.34	18,298.61	18,298.61	16,976.39	17,094.44	16,291.67	15,913.89	16,102.78	14,139.58	18,583.33	15,812.50	185,220.14
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	17,218.17
50315 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	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	358.01	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	551.19	11,283.44
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	2,706.00
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	14,219.71
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	314,961.75
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	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	5,636,439.63	5,614,442.15	54,653,151.25
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	-760,750.17	-683,520.32	-417,389.08