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09/16/26

Accrual Basis

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

	<u>Aug 26</u>
Income	
40100 Public Entity Premiums	3,202,669.76
40110 Cobra Premiums	9,182.13
40120 Retiree Premiums	244,156.62
40350 Rebates	300,000.00
41325 Investment Income	15,590.51
41330 Real/Unreal Gain/Loss	-3,314.99
Total Income	3,768,284.03
Gross Profit	3,768,284.03
Expense	
21500 BCBS Medicare	200,373.66
50100 Medical Claims	2,812,085.30
50110 Dental Claims	237,482.32
50120 Prescription Claims	1,016,345.12
50130 MASA	5,512.50
50200 Administration Fees	160,406.38
50210 Claims Supervisor Fees	298,009.87
50220 Reinsurance	117,036.50
50230 Group Life Insurance	100,000.00
50250 Vision Insurance	35,495.36
50260 Bank Charges	362.40
50280 LOC Interest	15,844.45
50290 Legal Fees	1,687.50
50330 Postage	200.00
50340 Premium Reimbursement	-17,484.10
50345 Printing	522.62
50350 Professional Services	3,025.00
50825 Investment Expenses	0.00
Medefy	19,636.50
Total Expense	5,006,541.38
Net Income	-1,238,257.35

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

	Aug 31, 26
ASSETS	
Current Assets	
Checking/Savings	
10000 Cash - Reserve	522,076.88
10025 Cash - Arvest Sweep	37,435.19
10060 Arvest Equities	1,861,225.48
10070 Arvest Fixed Income	3,735,118.42
Total Checking/Savings	6,155,855.97
Accounts Receivable	
11000 Accounts Receivable	
Sunlife Reinsurance Receivable	213,805.72
11000 Accounts Receivable - Oth...	824,416.40
Total 11000 Accounts Receivable	1,038,222.12
Assessment Receivable	190,903.62
Total Accounts Receivable	1,229,125.74
Other Current Assets	
11175 Accounts Rec - Accrued In	25,970.94
Prepaid Expenses	199,456.73
Total Other Current Assets	225,427.67
Total Current Assets	7,610,409.38
TOTAL ASSETS	7,610,409.38
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 Accounts Payable	8,692,629.25
Total Accounts Payable	8,692,629.25
Other Current Liabilities	
22000 Bank Loan Payable	3,100,000.00
Total Other Current Liabilities	3,100,000.00
Total Current Liabilities	11,792,629.25
Total Liabilities	11,792,629.25
Equity	
30099 Beginning Balance Equity	-543,652.68
Retained Earnings	-1,121,767.06
Net Income	-2,516,800.13
Total Equity	-4,182,219.87
TOTAL LIABILITIES & EQUITY	7,610,409.38

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Accrual Basis

OPEH&W Plan
Profit & Loss
July through August 2026

	<u>Jul - Aug 26</u>
Income	
40100 Public Entity Premiums	6,422,627.19
40110 Cobra Premiums	14,870.13
40120 Retiree Premiums	488,012.11
40350 Rebates	667,863.83
41325 Investment Income	25,045.10
41330 Real/Unreal Gain/Loss	-33,088.80
Total Income	<u>7,585,329.56</u>
Gross Profit	7,585,329.56
Expense	
21500 BCBS Medicare	353,946.92
50100 Medical Claims	5,329,717.94
50110 Dental Claims	381,697.53
50120 Prescription Claims	2,510,607.98
50130 MASA	11,092.50
50200 Administration Fees	340,993.90
50210 Claims Supervisor Fees	584,336.24
50220 Reinsurance	233,780.50
50230 Group Life Insurance	205,000.00
50250 Vision Insurance	71,224.61
50260 Bank Charges	631.53
50280 LOC Interest	31,177.78
50290 Legal Fees	2,375.00
50330 Postage	803.75
50340 Premium Reimbursement	-22,642.74
50345 Printing	772.50
50350 Professional Services	9,330.03
50825 Investment Expenses	14,158.47
Medefy	43,125.25
Total Expense	<u>10,102,129.69</u>
Net Income	<u><u>-2,516,800.13</u></u>

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Accrual Basis

OPEH&W Plan

Profit & Loss YTD Comparison

July through August 2026

	Jul 26	Aug 26	TOTAL
Income			
40100 Public Entity Premiums	3,219,957.43	3,202,669.76	6,422,627.19
40110 Cobra Premiums	5,688.00	9,182.13	14,870.13
40120 Retiree Premiums	243,855.49	244,156.62	488,012.11
40350 Rebates	367,863.83	300,000.00	667,863.83
41325 Investment Income	9,454.59	15,590.51	25,045.10
41330 Real/Unreal Gain/Loss	-29,773.81	-3,314.99	-33,088.80
Total Income	3,817,045.53	3,768,284.03	7,585,329.56
Gross Profit	3,817,045.53	3,768,284.03	7,585,329.56
Expense			
21500 BCBS Medicare	153,573.26	200,373.66	353,946.92
50100 Medical Claims	2,517,632.64	2,812,085.30	5,329,717.94
50110 Dental Claims	144,215.21	237,482.32	381,697.53
50120 Prescription Claims	1,494,262.86	1,016,345.12	2,510,607.98
50130 MASA	5,580.00	5,512.50	11,092.50
50200 Administration Fees	180,587.52	160,406.38	340,993.90
50210 Claims Supervisor Fees	286,326.37	298,009.87	584,336.24
50220 Reinsurance	116,744.00	117,036.50	233,780.50
50230 Group Life Insurance	105,000.00	100,000.00	205,000.00
50250 Vision Insurance	35,729.25	35,495.36	71,224.61
50260 Bank Charges	269.13	362.40	631.53
50280 LOC Interest	15,333.33	15,844.45	31,177.78
50290 Legal Fees	687.50	1,687.50	2,375.00
50330 Postage	603.75	200.00	803.75
50340 Premium Reimburse...	-5,158.64	-17,484.10	-22,642.74
50345 Printing	249.88	522.62	772.50
50350 Professional Services	6,305.03	3,025.00	9,330.03
50825 Investment Expenses	14,158.47	0.00	14,158.47
Medefy	23,488.75	19,636.50	43,125.25
Total Expense	5,095,588.31	5,006,541.38	10,102,129.69
Net Income	-1,278,542.78	-1,238,257.35	-2,516,800.13