

Health Trust Income Statement

Fiscal Year October 1 to Sept 30

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY2024 Actual	FY2025 Actual	FY26 to Date
REVENUES						
Premiums						
CARES Act	\$ 538,226.00	\$ -	\$ -	\$ -	\$ -	\$ -
Medical premiums	\$ 10,114,133.00	\$ 10,140,042.00	\$ 10,682,954.00	\$ 11,088,349.00	\$ 10,364,343.00	\$ 6,176,961.00
Dental premiums	\$ 788,861.00	\$ 802,254.00	\$ 896,118.00	\$ 867,193.00	\$ 849,424.00	\$ 418,408.00
Total Medical premiums	\$ 11,441,220.00	\$ 10,942,296.00	\$ 11,579,072.00	\$ 11,955,542.00	\$ 11,213,767.00	\$ 6,595,369.00
Other						
Interest on savings	\$ 59,370.00	\$ 67,827.00	\$ 133,039.00	\$ 189,207.00	\$ 180,659.00	\$ 89,988.00
Other miscellaneous revenue	\$ 1,103.00	\$ 297.00	\$ -	\$ -	\$ 400,382.00	\$ -
Drug rebate	\$ 397,434.00	\$ 469,291.00	\$ 559,572.00	\$ 812,816.00	\$ 925,500.00	\$ 444,248.00
Stop loss reimbursement	\$ 938,041.00	\$ 681,862.00	\$ 1,197,448.00	\$ 1,147,894.00	\$ 2,960,982.00	\$ 585,663.00
Unrealized gain (loss)	\$ (70,077.00)	\$ (449,798.00)	\$ 38,868.00	\$ 255,152.00	\$ 38,999.00	\$ -
Total Miscellaneous	\$ 1,325,871.00	\$ 769,479.00	\$ 1,928,927.00	\$ 2,149,917.00	\$ 7,506,522.00	\$ 1,119,899.00
Total REVENUES	\$ 12,767,091.00	\$ 11,711,775.00	\$ 13,507,999.00	\$ 14,105,459.00	\$ 18,720,289.00	\$ 7,715,268.00
EXPENDITURES						
Claims						
HRA claims	\$ 401,897.00	\$ 328,644.00	\$ 513,412.00	\$ 569,186.00	\$ 571,522.00	\$ 187,493.00
Medical claims	\$ 7,385,929.00	\$ 7,900,873.00	\$ 8,279,172.00	\$ 9,030,975.00	\$ 10,740,024.00	\$ 5,313,478.00
Vision claims	\$ 124,726.00	\$ 115,381.00	\$ 143,240.00	\$ 140,399.00	\$ 131,606.00	\$ 38,505.00
Dental claims	\$ 441,096.00	\$ 437,836.00	\$ 514,273.00	\$ 489,492.00	\$ 488,939.00	\$ 272,384.00
Pharmacy claims	\$ 2,007,424.00	\$ 2,029,129.00	\$ 2,756,731.00	\$ 2,936,461.00	\$ 3,186,367.00	\$ 1,621,475.00
Willamette fees	\$ 274,227.00	\$ 288,442.00	\$ 341,793.00	\$ 336,999.00	\$ 307,413.00	\$ 142,966.00
Total Medical claims	\$ 10,635,299.00	\$ 11,100,305.00	\$ 12,548,621.00	\$ 13,503,512.00	\$ 15,425,871.00	\$ 7,576,301.00
Administration						
Medical admin	\$ 1,438,076.00	\$ 1,445,933.00	\$ 1,688,855.00	\$ 1,948,769.00	\$ 1,886,854.00	\$ 1,517,878.00
Vision admin	\$ 24,160.00	\$ 24,087.00	\$ 25,482.00	\$ 26,647.00	\$ 25,197.00	\$ 55,092.00
Dental admin	\$ 31,754.00	\$ 32,297.00	\$ 35,270.00	\$ 46,159.00	\$ 37,554.00	\$ 23,311.00
Trustees fiduciary ins.	\$ 4,255.00	\$ 4,492.00	\$ 4,413.00	\$ 7,116.00	\$ -	\$ -
Broker Fee	\$ -	\$ -	\$ -	\$ -	\$ 9,392.00	\$ 1,570.00
HAS Match	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,233.00
Misc	\$ 247.00	\$ 54.00	\$ 35,051.00	\$ -	\$ 174.00	\$ -
Total Medical admin fees	\$ 1,498,492.00	\$ 1,506,863.00	\$ 1,789,071.00	\$ 2,028,691.00	\$ 1,959,171.00	\$ 1,645,084.00
Total EXPENDITURES	\$ 12,133,791.00	\$ 12,607,168.00	\$ 14,337,692.00	\$ 15,532,203.00	\$ 17,385,042.00	\$ 9,221,385.00
BEGINNING NET ASSETS	\$ 6,520,005.00	\$ 7,153,315.00	\$ 6,257,923.00	\$ 5,158,959.00	\$ 3,987,368.00	\$ 3,759,863.00
NET SURPLUS/(DEFICIT)	\$ 633,310.00	\$ (895,392.00)	\$ (1,098,965.00)	\$ (1,426,744.00)	\$ 1,335,247.00	\$ (1,506,117.00)
ENDING NET ASSETS	\$ 7,153,315.00	\$ 6,257,923.00	\$ 5,158,959.00	\$ 3,732,215.00	\$ 5,322,615.00	\$ 2,253,746.00

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Canyon County
Income Statement
Health Insurance Fund

	10/01/2025- 09/30/2026
REVENUES	
Premiums	
Medical premiums	\$6,176,961
Dental premiums	\$418,408
Total Medical premiums	\$6,595,369
Other	
Interest on savings	\$89,988
Drug rebate	\$444,248
Stop loss reimbursement	\$585,663
Unrealized gain (loss)	\$0
Total Miscellaneous	\$1,119,899
Total REVENUES	\$7,715,267
EXPENDITURES	
Claims	
HRA claims	\$187,493
Medical claims	\$5,313,478
Vision claims	\$38,505
Dental claims	\$272,384
Pharmacy claims	\$1,621,475
Willamette fees	\$142,966
Total Medical claims	\$7,576,300
Administration	
Medical admin	\$1,517,878
Vision admin	\$55,092
Dental admin	\$23,311
Trustees fiduciary ins.	\$0
Misc	\$0
Broker Fees	\$1,570
HSA Match	\$47,233
Total Medical admin fees	\$1,645,084
Total EXPENDITURES	\$9,221,384
BEGINNING NET ASSETS	\$3,759,863
NET SURPLUS/(DEFICIT)	(\$1,506,116)
ENDING NET ASSETS	\$2,253,746

**Canyon County
Income Statement**
Health Insurance Fund YTD Plan Year

	2025 Final	October	December	January	February	March	April	May	June	July
REVENUES										
Premiums										
Medical premiums	\$ 10,164,343.00	\$ 972,147.00	\$ 1,661,243.00	\$ 2,694,160.00	\$ 3,684,317.00	\$ 4,186,864.00	\$ 6,176,961.00			
Dental premiums	\$ 849,424.00	\$ 71,334.00	\$ 142,453.00	\$ 207,798.00	\$ 267,629.00	\$ 298,016.00	\$ 418,408.00			
Total Medical premiums	\$ 11,013,767.00	\$ 1,043,481.00	\$ 1,803,696.00	\$ 2,901,958.00	\$ 3,951,946.00	\$ 4,484,880.00	\$ 6,595,369.00			
Other										
Interest on savings	\$ 180,639.00	\$ -	\$ 339.00	\$ 7,621.00	\$ 26,868.00	\$ 45,779.00	\$ 89,988.00			
Other miscellaneous revenue	\$ 400,382.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Drug rebate	\$ 925,500.00	\$ -	\$ -	\$ 4,872.00	\$ 216,449.00	\$ 216,449.00	\$ 444,248.00			
Stop loss reimbursement	\$ 2,960,983.00	\$ 177,547.00	\$ 87,998.00	\$ 118,345.00	\$ 230,577.00	\$ 474,914.00	\$ 585,663.00			
Unrealized gain (loss)	\$ 38,999.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Total Miscellaneous	\$ 7,506,822.00	\$ 177,547.00	\$ 88,337.00	\$ 130,838.00	\$ 473,894.00	\$ 737,142.00	\$ 1,119,899.00			
Total REVENUES	\$ 18,720,899.00	\$ 1,221,028.00	\$ 1,892,033.00	\$ 3,032,796.00	\$ 4,425,840.00	\$ 5,222,022.00	\$ 7,715,268.00	\$ -	\$ -	\$ -
EXPENDITURES/										
Claims										
HRA claims	\$ 571,522.00	\$ -	\$ 79,292.00	\$ 132,989.00	\$ 160,411.00	\$ 160,411.00	\$ 187,493.00			
Medical claims	\$ 10,740,024.00	\$ 1,091,951.00	\$ 2,777,732.00	\$ 4,613,404.00	\$ 5,105,452.00	\$ 4,766,148.00	\$ 5,313,478.00			
Vision claims	\$ 131,606.00	\$ -	\$ 7,815.00	\$ 20,504.00	\$ 31,994.00	\$ 56,354.00	\$ 38,505.00			
Dental claims	\$ 488,939.00	\$ 16,895.00	\$ 75,409.00	\$ 106,212.00	\$ 151,116.00	\$ 180,402.00	\$ 272,384.00			
Pharmacy claims	\$ 3,186,387.00	\$ 221,448.00	\$ 463,607.00	\$ 870,301.00	\$ 1,024,232.00	\$ 1,155,307.00	\$ 1,621,475.00			
Willamette fees	\$ 307,413.00	\$ 24,846.00	\$ 74,805.00	\$ 74,805.00	\$ 92,021.00	\$ 109,479.00	\$ 142,966.00			
Total Medical claims	\$ 15,425,871.00	\$ 1,355,140.00	\$ 3,478,660.00	\$ 5,818,215.00	\$ 6,565,226.00	\$ 6,428,101.00	\$ 7,576,301.00			
Administration										
HSA Match	\$ 1,866,854.00	\$ 227,096.00	\$ 447,410.00	\$ 667,163.00	\$ 882,057.00	\$ 1,096,702.00	\$ 1,517,878.00			
Medical admin	\$ 25,197.00	\$ 2,111.00	\$ 6,344.00	\$ 6,344.00	\$ 6,344.00	\$ 6,344.00	\$ 55,092.00			
Dental admin	\$ 37,554.00	\$ 3,292.00	\$ 9,822.00	\$ 9,822.00	\$ 13,210.00	\$ 16,566.00	\$ 23,311.00			
Trustees fiduciary ins.	\$ 174.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Misc	\$ 9,399.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Broker Fees	\$ 1,959,171.00	\$ 232,499.00	\$ 463,576.00	\$ 683,329.00	\$ 901,611.00	\$ 1,145,745.00	\$ 1,645,084.00			
Total Medical admin fees	\$ 17,887,042.00	\$ 1,537,039.00	\$ 3,942,236.00	\$ 6,501,544.00	\$ 7,466,837.00	\$ 7,573,846.00	\$ 9,221,385.00			
Total EXPENDITURES	\$ 33,312,913.00	\$ 2,892,179.00	\$ 5,834,896.00	\$ 12,320,759.00	\$ 13,932,677.00	\$ 13,991,947.00	\$ 16,847,686.00	\$ -	\$ -	\$ -
BEGINNING NET ASSETS	\$ 3,287,569.00	\$ 5,322,615.00	\$ 5,322,616.00	\$ 5,322,616.00	\$ 5,322,616.00	\$ 4,437,039.00	\$ 3,759,863.00	\$ 5,322,616.00	\$ 5,322,616.00	\$ 5,322,616.00
NET SURPLUS/(DEFICIT)	\$ 1,335,247.00	\$ (366,611.00)	\$ (2,050,203.00)	\$ (3,468,748.00)	\$ (3,040,997.00)	\$ (2,351,824.00)	\$ (1,506,117.00)	\$ -	\$ -	\$ -
ENDING NET ASSETS	\$ 5,322,615.00	\$ 4,956,004.00	\$ 3,272,413.00	\$ 1,853,868.00	\$ 2,281,619.00	\$ 2,085,215.00	\$ 2,253,746.00	\$ 5,322,616.00	\$ 5,322,616.00	\$ 5,322,616.00

2026 Employee Benefit Open Enrollment

	Total Enrolled	Employee Monthly Rate	Employee Annual Cost	Revenue	Total Enrolled	Eligible County Match	CC Annual Match Cost
HDHP	176				117	99	
Employee	99	\$ -	\$ -	\$ -	56	48	\$ 43,200.00
E+Child	14	\$ 52.00	\$ 624.00	\$ 728.00	61	51	\$ 91,800.00
E+Children	16	\$ 108.00	\$ 1,296.00	\$ 1,728.00			
Family	33	\$ 356.00	\$ 4,272.00	\$ 11,748.00			
E+Spouse	14	\$ 240.00	\$ 2,880.00	\$ 3,360.00			
Totals		\$ 756.00	\$ 9,072.00	\$ 17,564.00	345		\$ 135,000.00
				mo			
				\$ 210,768.00			
				yr			
PPO	589				18		
Employee	204	\$ 94.00	\$ 1,128.00	\$ 19,176.00			
E+Child	87	\$ 147.00	\$ 1,764.00	\$ 12,789.00			
E+Children	72	\$ 205.00	\$ 2,460.00	\$ 14,760.00			
Family	147	\$ 459.00	\$ 5,508.00	\$ 67,473.00			
E+Spouse	79	\$ 340.00	\$ 4,080.00	\$ 26,860.00			
Totals		\$ 1,245.00	\$ 14,940.00	\$ 141,058.00			
				mo			
				\$ 1,692,696.00			
				yr			
Delta	638						
Employee	225	\$ 5.00	\$ 60.00	\$ 1,125.00			
E+Child	74	\$ 7.79	\$ 93.48	\$ 576.46			
E+Children	67	\$ 19.47	\$ 233.64	\$ 1,304.49			
Family	177	\$ 38.94	\$ 467.28	\$ 6,892.38			
E+Spouse	95	\$ 23.36	\$ 280.32	\$ 2,219.20			
Totals		\$ 94.56	\$ 1,134.72	\$ 12,117.53			
				mo			
				\$ 145,410.36			
				yr			
Willamette	137						
Employee Only	50	\$ 19.52	\$ 234.24	\$ 976.00			
Emp + 1	48	\$ 44.61	\$ 535.32	\$ 2,141.28			
Family	39	\$ 151.99	\$ 1,823.88	\$ 5,927.61			
Totals		\$ 216.12	\$ 2,593.44	\$ 9,044.89			
				mo			
				\$ 108,538.68			
				yr			
Vision	678						
Employee	258	\$ 11.54	\$ 138.48	\$ 2,977.32			
E+Child	77	\$ 18.41	\$ 220.92	\$ 1,417.57			
E+Children	76	\$ 18.41	\$ 220.92	\$ 1,399.16			
Family	157	\$ 29.62	\$ 355.44	\$ 4,650.34			
E+Spouse	110	\$ 17.93	\$ 215.16	\$ 1,972.30			
Totals		\$ 95.91	\$ 1,150.92	\$ 12,416.69			
				mo			
				\$ 149,000.28			
				yr			
County PEPM Health	765	\$ 1,225.00					
				\$ 937,125.00			
				mo			
				\$ 11,245,500.00			
				yr			
County PEPM Dental	775	\$ 62.00					
				\$ 48,050.00			
				mo			
				\$ 576,600.00			
				yr			