

**Kenai Peninsula Borough School District
Healthcare Expenditures Split
as of December 31, 2019.**

Traditional Plan				HDHP			
YTD Participants	2,820			YTD Participants	3,095		
Net Expenditures	8,012,839.83			Net Expenditures	5,128,155.73		
ER - Employer portion (85%)	<u>6,810,913.86</u>			ER - Employer portion (85%)	<u>4,358,932.37</u>		
EE - Employee portion (15%)	<u>1,201,925.97</u>			EE - Employee portion (15%)	<u>769,223.36</u>		
Total ER & EE Expenditures	8,012,839.83			Total ER & EE Expenditures	5,128,155.73		
Traditional Summary				HDHP Summary			
Through Current Month	YTD EXP	YTD REV	REV Less EXP	Through Current Month	YTD EXP	YTD REV	REV Less EXP
Employer	6,810,913.86	5,638,586.69	(1,172,327.17)	Employer	4,358,932.37	4,887,372.29	528,439.92
Employee	<u>1,201,925.97</u>	<u>1,347,518.01</u>	<u>145,592.04</u>	Employee	<u>769,223.36</u>	<u>953,994.81</u>	<u>184,771.45</u>
Totals	8,012,839.83	6,986,104.70	(1,026,735.13)	Totals	5,128,155.73	5,841,367.10	713,211.37
Obligation per Employee FY20				Obligation per Employee FY20			
469.36 EE/2659.73 ER Split	3,129.09	<u>3,129.09</u>		302.34 EE/1713.29 ER Split	2,015.63	<u>2,015.63</u>	
Monthly Cost per Employee - ER		2415.22		Monthly Cost per Employee - ER		1408.38	
Monthly Cost per Employee - EE + Cobra		<u>426.21</u>		Monthly Cost per Employee - EE + Cobra		<u>248.54</u>	
		2841.43				1656.92	
Current Variance		287.66		Current Variance		358.71	

Obligations indicate the funds that will be accumulated per employee per month. Expenditures are amounts that have been paid through the plan.

A positive number for "current variance" represents the amount per employee per month that is estimated to be collected above the amount spent year-to-date. A negative number represents the amount of expenditures (per employee per month) that are more than what is estimated to be collected for payment of those expenditures.