

**HDHP (HRA & HSA) - January 1, 2020 through June 30, 2020**

**Kenai Peninsula Borough School District  
Healthcare Expenditures Split  
as of June 30, 2020.**

YTD Participants	5,859
Net Expenditures	9,898,730.72
ER - Employer portion (85%)	<u>8,413,921.11</u>
EE - Employee portion (15%)	<u>1,484,809.61</u>
Total ER & EE Expenditures	9,898,730.72

<b>Through Current Month</b>	<u>YTD EXP</u>	<u>YTD REV</u>	<u>REV Less EXP</u>
Employer	8,413,921.11	13,795,989.02	5,382,067.91
Employee	<u>1,484,809.61</u>	<u>2,204,717.57</u>	<u>719,907.96</u>
Totals	9,898,730.72	16,000,706.59	6,101,975.87

<b>Obligation per Employee FY20</b>		<u>Year-to-date</u>
369.67/2094.82ER Split	2,464.79	2,464.79
Monthly Cost per Employee - ER		1436.07
Monthly Cost per Employee - EE + Cobra		<u>253.42</u>
		1689.49
<b>Current Variance</b>		<b>775.30</b>

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.