

HDHP (HRA & HSA) - July 1, 2020 through June 30, 2021

**Kenai Peninsula Borough School District
Healthcare Expenditures Split
as of June 30, 2021.**

YTD Participants	11,454
Net Expenditures	\$ 28,718,222.63
ER - Employer portion (85%)	<u>24,410,489.24</u>
EE - Employee portion (15%)	<u>4,307,733.39</u>
Total ER & EE Expenditures	\$ 28,718,222.63

Through Current Month	YTD EXP	YTD REV	REV Less EXP
Employer	\$ 24,410,489.24	\$ 24,896,222.91	\$ 485,733.67
Employee	<u>4,307,733.39</u>	<u>4,450,518.28</u>	<u>142,784.89</u>
Totals	\$ 28,718,222.63	\$ 29,346,741.19	\$ 628,518.56

Obligation per Employee FY21		<u>Year-to-date</u>	<u>Current Variance</u>
384.74/2180.19ER Split	2,564.93	2,564.93	
Monthly Cost per Employee - ER		2,131.18	49.01
Monthly Cost per Employee - EE + Cobra		<u>376.09</u>	<u>8.65</u>
		2,507.27	
		57.66	57.66

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.