KATY INDEPENDENT SCHOOL DISTRICT

Interim Statement of Revenues, Expenses, and Changes in Fund Net Position

Self-Funded Health Insurance Fund (775) – For the One Month Ended September 30, 2026

		2026-2027 Year to Date	2025-2026 Full Year	% of 2025-2026
	Beginning Net Position	**$12,710,768**	**$9,426,941**	
	Operating Revenues			
5754	Employer Contributions	3,133,900	37,045,855	8.5%
5754	Employee Contributions	2,388,343	28,035,743	8.5%
	Total Operating Revenues	**5,522,243**	**65,081,598**	8.5%
	Operating Expenses			
	Claims			
6299	Medical Claims	5,896,465	68,553,918	8.6%
6299	Pharmacy Claims, Net of Rebates	2,090,369	17,885,662	11.7%
	Total Claims	7,986,834	86,439,580	9.2%
	Administration			
6299	Third-Party Administration	194,659	2,730,080	7.1%
6299	Pharmacy Administration	45,665	626,917	7.3%
	Total Administration	240,324	3,356,997	7.2%
	Other Operating			
6100	Payroll Costs	11,426	132,120	8.6%
6429	Stop-Loss Premiums, Net of Recoveries	169,858	1,952,421	8.7%
6499	Other	0	53,647	0.0%
	Total Other Operating	181,284	2,138,188	8.5%
	Total Operating Expenses	**8,408,442**	**91,934,765**	9.1%
	OPERATING INCOME (LOSS)	**(2,886,199)**	**(26,853,167)**	10.7%
	Nonoperating Revenues (Expenses)			
5742	Investment Earnings	8,757	136,994	6.4%
	INCOME (LOSS) BEFORE GENERAL OPERATING FUND SUPPLEMENT	**(2,877,442)**	**(26,716,173)**	10.8%
5754	GENERAL OPERATING FUND SUPPLEMENT	0	30,000,000	0.0%
	CHANGE IN NET POSITION	**(2,877,442)**	**3,283,827**	
	Ending Net Position	**$9,833,326**	**$12,710,768**	