

KWORCC



Neosho County Courthouse

March 2023

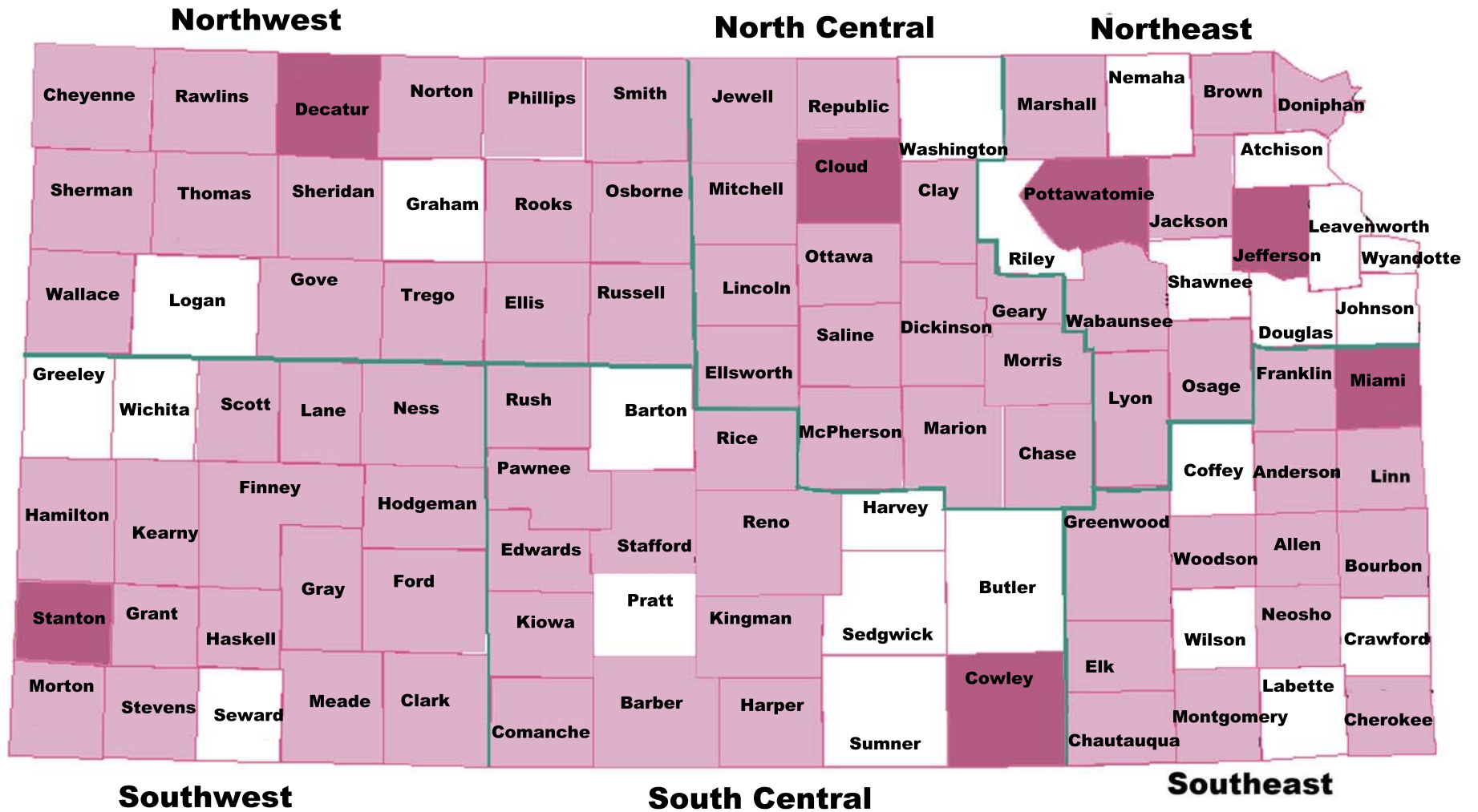
Agenda & Notice of Meeting
Kansas Workers Risk Cooperative for Counties
1-785-357-1069

March 30, 2023 1:00 PM
Zoom: <https://us02web.zoom.us/j/3484516681>
1 346 248 7799 Meeting ID 348 451 6681
700 SW Jackson, Suite 200
Topeka, Kansas 66603

☐ January 26
February 23
☐ March 30
April 20
☐ May 18
☐ June 29
July 27
☐ August 24
September 28
☐ October 26
☐ November 16
December 14

KWORCC

KANSAS
WORKERS RISK COOPERATIVE
for COUNTIES



Counties on KWORCC Board of Directors
KWORCC Members

Agenda

And Notice of Meeting

Kansas Workers Risk Cooperative for Counties (KWORCC)

March 30, 2023 at 1:00 PM

Via Zoom Video Conference: <https://us02web.zoom.us/j/3484516681>

700 SW Jackson – Suite 200

Topeka, KS 66603

1. Call to order - *President, Wayne Wilt*
2. Approval of the Agenda (Cover Page)
3. Consideration of Minutes of Meeting of February 23, 2023 (Pg. 1-5)
4. Administrator's Report – *Jim Parrish*
 - a. Checks Requiring Board Approval (Pg. 7)
 - b. 2023 Premium Receipts - *Nicole Jarboe-Paxson (Pg. 9)*
 - c. Payroll Audits (Pg 9-10) – *Nicole Jarboe-Paxson (Pg 11-12)*
 - d. Class Code 9410
 - e. Timeliness of Information from Counties
5. Marketing Report – *Jes Pfannenstiel*
6. Financial Report – *Amy Dukes, WNNJ*
 - a. February 2023 Financial Statements (Pg. 13-19)
 - b. Check Register (Pg. 21)
 - c. Equity Investments Performance (Pg. 23)
7. Claims Report – TRISTAR Risk Management (Pg. 25-28)
 - a. Select Claims Review – *Amanda Chamberland*
 - b. Medical Bill Review Report – *Amanda Chamberland (Pg. 29)*
 - c. Policy Year Performance – *Jess Cornejo (Pg. 31-33)*
8. Loss Prevention and County Visits - *Brandon Mann (Pg 35-36)*
9. Legal Report
10. Committee Reports
11. Other items
12. Adjournment

Minutes
Meeting, Board of Trustees
Kansas Workers Risk Cooperative for Counties
February 23, 2023 at 1:00 pm
Endeavor Inn & Suites - Conference Room
924 SW Henderson Road
Topeka, KS 66615
Via Zoom Video Conference:
<https://us02web.zoom.us/j/3484516681>

The February 2023 meeting of the Board of Trustees of Kansas Workers Risk Cooperative for Counties (KWORCC) in Topeka and via Zoom Video Conference was called to order at 1:09 pm on February 23, 2023, by Board President Wayne Wilt. Trustees attending included: Wayne Wilt, Cowley County Commissioner, President; Stan McEvoy, Decatur County Commissioner, Vice-President; Greg Riat, Pottawatomie County Commissioner, Secretary; Sandy Barton, Stanton County Clerk; Bonnie “Rob” Roberts, Miami County Commissioner; and Gary Caspers, Cloud County Commissioner.

Staff participating included James W. Parrish, Administrator; Nicole Jarboe-Paxson, Deputy Administrator; Brandon Mann, Deputy Administrator and Loss Prevention Manager; Jesse Pfannenstiel, Marketing Director and Loss Prevention Specialist; Ben Woner, Loss Prevention Specialist; Monica Biggerstaff, Executive Assistant and Ralph D. Unger, Member Services Representative.

Also, present were Amanda Chamberland of TriStar Risk Management (TRISTAR), Jess Cornejo and Kyle Johnston of Cornerstone Risk Solutions (CRS), Amy Dukes of Wendling, Noe, Nelson & Johnson, LLC (WNNJ) and Sam Cargel of Inform Actuarial Consulting.

President Wilt first addressed Agenda Item No. 2, “Approval of the Agenda,” Mr. Parrish recommended the addition of No. 2a “Excuse Linda Buttron for Personal Business” and No. 3b “Recognition of Past President.” Mr. Roberts moved to approve the Agenda with those additions. Mr. Riat seconded the motion which CARRIED unanimously.

Pursuant to Agenda Item No. 2a, Mr. McEvoy moved to excuse Ms. Buttron for personal business. Mr. Roberts seconded the motion which CARRIED unanimously.

President Wilt then addressed Agenda Item No. 3, “Consideration of Minutes of the Meeting of January 26, 2023.” Mr. McEvoy moved to approve the minutes with two minor corrections. Mr. Caspers seconded the motion which CARRIED unanimously.

Under Agenda Item No. 3a, President Wilt presented Mr. Caspers with a plaque and thanked him for his year as a President of KWORCC. Mr. Caspers stated he was happy to have served.

Next, President Wilt asked Mr. Parrish to address Agenda Item No. 4a, Administrator’s Report, “Ratification of Wire Transfers.” Mr. Parrish itemized the electronic transfers of funds for ratification. Mr. Roberts moved to ratify the electronic transfers of funds as presented. Ms. Barton seconded the motion which CARRIED unanimously.

Next, Mr. Parrish asked Mr. Cargnel to address Agenda Item No. 4b, “Actuarial Year End Adjustments.” Mr. Cargnel reported that for the policy years 2000 to 2022, the ultimate loss estimates as of December 31, 2022, increased by \$81,000. Specifically, two years had increases and one year had a decrease. He further stated that there is no change in the projection for policy year 2022. Losses have been higher on average since 2019, but there has also been considerable growth in payroll over this period of time. As to 2023, the ultimate loss is estimated to be \$4.7 million, based upon current payroll estimates. After discussion, President Wilt thanked Mr. Cargnel for his report.

Mr. Parrish then asked Ms. Jarboe-Paxson to address Agenda Item No. 4c, “Update KWORCC Directory”. She stated that there is a copy of the current KWORCC directory in the board packet. She asked Board Members to review their information and let her know of any changes that need to be made. An updated copy will be distributed to everyone once any changes have been made.

Mr. Parrish then addressed Agenda Item No. 4d, “2023 Budget Update”. He stated that following some payroll estimate changes by several counties the projected premium revenue has decreased necessitating an increase in the premium reduction from fund reserves. Mr. Roberts moved to approve the revised budget. Mr. McEvoy seconded the motion which CARRIED unanimously.

Next, Mr. Parrish addressed Agenda Item No. 4e, “Conflict of Interest Forms.” There is a sample form in the board packet. Personalized copies were handed out to everyone. They need to be completed and returned to KWORCC staff.

Mr. Parrish then asked Ms. Jarboe-Paxson to address Agenda Item No. 4f, “Payroll Audit Update.” Ms. Jarboe-Paxson reported that the payroll audits are still ongoing with only 22 audits received thus far. As a result of the payroll audits, the total premiums for 2022 are on track to increase by seven percent. Those members due a refund have been issued a check and invoices have been sent to counties with additional premiums due. The receipt of the payments for the additional premiums is ongoing.

Finally, Ms. Jarboe-Paxson addressed Agenda Item No. 4g, “2023 Premiums Received.” She reported that since the board packet was printed an additional \$68,000 in premiums has been received, leaving \$410,000 in outstanding premiums for 2023.

Agenda Item No. 4h, “Tristar Claim Reporting Process.” Due to the influx of cyber threats, Tristar’s IT Department expressed concern about the security of the current reporting system. To be proactive and prevent any future threat of data breach, Tristar is transitioning to a new reporting system effective March 1, 2023. Currently 17 counties have registered and are set up in the new system to submit claims. When using the new reporting system, counties will immediately receive a claim number. Counties may continue to submit paper forms via scan, email or fax if they do not feel comfortable using the new system. Ms. Jarboe-Paxson asked for questions. Ms. Chamberland added some information for clarity.

President Wilt asked for the “Marketing Report” pursuant to Agenda Item No. 5. Mr. Pfannenstiel reported on recent marketing activities. He then asked for and responded to questions. Mr. Wilt thanked Mr. Pfannenstiel.

President Wilt requested that Ms. Dukes address Agenda Item No. 6, “Financial Report.” She discussed the preliminary financial statements for January 2023 and responded to questions. Mr. Caspers moved to receive and file the preliminary financial statements as of January 31, 2023. Mr. Riat seconded the motion which CARRIED unanimously.

Next, Ms. Dukes presented the check register for January 2023 and asked for questions or any discussion. Whereupon Mr. Roberts moved to approve the January 2023 check register. Ms. Barton seconded the motion which CARRIED unanimously.

Finally, Ms. Dukes addressed the BOK equities investments performance report as of January 31, 2023. President Wilt thanked Ms. Dukes for her report.

President Wilt addressed Agenda Item No. 7, “Claims Report – TRISTAR Risk Management.” As to Agenda Item No. 7a, “Select Claims Report,” Ms. Chamberland reported on claims and answered questions. She then requested approval of two pending settlements. Mr. McEvoy moved to approve the proposed course of action for claim number 21843962, Mr. Caspers seconded the motion which CARRIED unanimously. Mr. Roberts moved to approve the proposed course of action for claim number 22874309. Mr. Riat seconded the motion which CARRIED unanimously.

Ms. Chamberland then addressed Agenda Item No. 7b, “Medical Bill Review,” stating that KWORCC experienced a savings of 58% for the month of January as a result of medical bill review performed by TRISTAR.

Mr. Cornejo presented the “Policy Year Performance Review” under Agenda Item No. 7c. This analytical review generated by CRS shows KWORCC's claim history for policy years 2016 through January 2023. The documents consist of graphs that compare the actual paid and incurred losses to the estimated paid and incurred losses and show the actuarial projections. He stated that the charts show the performance status as of the end of January 2023 and should not be considered a guarantee of either good or poor ultimate-loss performance. Mr. Cornejo presented the open and closed claims by policy year. There are 30 open claims for 2010 and prior years out of 13,057 total claims. The majority of the open claims are in 2022. The older open claims are mostly open running awards for medical care.

Under Agenda item No. 8, “Loss Prevention and County Visits,” Mr. Mann reported on the loss prevention activities of the Loss Prevention Staff. So far in 2023, the staff has made 42 visits to member counties in 31 working days, with an average of 1.35 visits per working day. The goal is to have the first round of inspections for all counties by the end of April. Mr. Mann will be co-teaching University of Kansas Local Technical Assistance Program (LTAP) classes again this year in March at 5 different locations.

President Wilt addressed Agenda Item No. 9, “Legal Report.” Mr. Parrish stated there was no legal report at this time.

Under Agenda item No. 10, “Committee Reports” President Wilt asked Personnel Committee Chair Caspers to report on the Personnel Committee meeting that took place before the Board meeting. Mr. Caspers reported the Committee met and reviewed performance of the KWORCC program during 2022. Mr. Caspers reviewed some of the KWORCC staff’s activities with the Board, including the successful addition of five County Members for 2022. Mr. Caspers stated that the Committee considered a performance enhancement for KWORCC employees. The Committee recommended a performance enhancement of \$20,000 for fiscal 2023, to be distributed at the discretion of the administrator to salary. Mr. Caspers moved to adopt the committee’s recommendations. Ms. Barton seconded the motion which CARRIED unanimously.

President Wilt reminded the Board that the Audit Committee meeting will meet via Zoom at 12:15 pm prior to the May 18th Board meeting.

Concern was expressed that the April 27th Board meeting conflicts with the Kansas County Officials meeting in Hays, KS. A motion was made by Ms. Barton to move the April meeting to April 20th. Mr. Roberts seconded the motion which then CARRIED unanimously.

There being no further business, President Wilt declared the meeting adjourned at 3:07 pm.

The KWORCC Board of Trustees approved the foregoing minutes on the 30th day of March 2023.

Greg Riat, Secretary
KWORCC Board of Trustees



**Board of Trustees Report
Of Checks and ETFs Over \$7,000**

===== *ELECTRONIC TRANSFER OF FUNDS FOR RATIFICATION March 30, 2023* =====

<u>Date</u>	<u>Amt</u>	<u>Wired From</u>	<u>Wired To</u>	<u>For</u>
3/01/2023	\$25,100	Kaw Valley Claims	Tristar	Payment 3 of 10

===== *ELECTRONIC TRANSFER OF FUNDS FOR APPROVAL March 30, 2023* =====

<u>Date</u>	<u>Amt</u>	<u>Wired From</u>	<u>Wired To</u>	<u>For</u>
3/31/2023	Not to Exceed \$55,000*	Kaw Valley Admin	KID	2022 Premium Tax Payment

===== *CHECKS FOR APPROVAL March 30, 2023* =====

<u>Date</u>	<u>Check #</u>	<u>Amt</u>	<u>Paid To</u>	<u>For</u>
3/29/2023	20931	\$34,852	Franklin County	2022 Payroll Audit Premium Refund
3/29/2023	20932	\$9,866	Gray County	2022 Payroll Audit Premium Refund
3/29/2023	20933	\$7,479	Harper County	2022 Payroll Audit Premium Refund
3/29/2023	20934	\$16,392	Legacy National Audit Bureau	2022 Payroll Audits
3/29/2023	20935	\$26,835	Miami County	2022 Payroll Audit Premium Refund
3/29/2023	20936	\$7,984	Neosho County	2022 Payroll Audit Premium Refund

* Exact amount to be presented at the board meeting

2023 Premiums Received as of 03/22/2023

	Admin	Claims	Total
1/6/2023	\$ 76,819.50	\$ 179,245.50	\$ 256,065.00
1/12/2023	\$ 335,913.60	\$ 783,798.40	\$ 1,119,712.00
1/20/2023	\$ 837,648.30	\$ 1,954,512.70	\$ 2,792,161.00
1/26/2023	\$ 119,995.80	\$ 279,990.20	\$ 399,986.00
1/31/2023	\$ 131,865.30	\$ 307,685.70	\$ 439,551.00
2/3/2023	\$ 149,790.60	\$ 349,511.40	\$ 499,302.00
2/10/2023	\$ 124,426.80	\$ 290,329.20	\$ 414,756.00
2/15/2023	\$ 28,097.70	\$ 65,561.30	\$ 93,659.00
2/24/2023	\$ 20,508.90	\$ 47,854.10	\$ 68,363.00
3/17/2023	\$ 255.00	\$ 595.00	\$ 850.00
3/22/2023	\$ 710.40	\$ 1,657.60	\$ 2,368.00
Total	\$ 1,826,031.90	\$ 4,260,741.10	\$ 6,086,773.00
Total Premiums		\$ 6,497,350	
Premiums Received		\$ 6,086,773	
Outstanding Premiums			
Allen County		\$ 69,212	
Comanche - 7705		\$ 5,325	
Cowley County		\$ 77,602	
Marshall County		\$ 63,879	
Neosho		\$ 104,147	
Osage		\$ 90,418	
		\$ 410,577	

2022 Payroll Audit Summary

Named Insured	2023 Estimated Premium	2021 Audited Premium	2022 Audited Premium	2022 Estimated Premium	Balance Due or Refund	% Change in 2022 Premium	Invoice Created or Check Written	Invoice Emailed or Check Mailed	Payment Received
Allen County	\$ 69,212	\$ 63,469	\$ 63,891	\$ 43,180	\$ 20,711	148%			
Anderson County	\$ 65,261	\$ 41,580	\$ 54,673	\$ 52,526	\$ 2,147	104%	3/9/2023	3/9/2023	3/17/2023
Barber County	\$ 58,245	\$ 38,183	\$ 46,364	\$ 48,517	\$ (2,153)	96%	3/15/2023	3/15/2023	NA
Bourbon County	\$ 57,884	\$ 78,674	\$ 55,117	\$ 33,347	\$ 21,770	165%	3/21/2023	3/21/2023	
Brown County	\$ 26,252	\$ 42,772	\$ 36,287	\$ 28,573	\$ 7,714	127%	2/10/2023	2/10/2023	3/6/2023
Chase County	\$ 44,138	\$ 39,293	\$ 49,098	\$ 38,020	\$ 11,078	129%	1/26/2023	1/26/2023	2/15/2023
Chautauqua County	\$ 44,979	\$ 30,790	\$ 36,688	\$ 39,771	\$ (3,082)	92%	3/1/2023	3/1/2023	NA
Cherokee County	\$ 105,514	\$ 104,674	\$ 109,334	\$ 108,470	\$ 864	101%	1/26/2023	1/26/2023	2/9/2023
Cheyenne County	\$ 22,671	\$ 36,531	\$ 30,630	\$ 30,678	\$ (48)	100%	2/22/2023	2/22/2023	NA
Clark County	\$ 23,731	\$ 16,220	\$ 26,334	\$ 23,227	\$ 3,107	113%	3/9/2023	3/9/2023	3/20/2023
Clay County	\$ 97,827	\$ 59,041	\$ 87,796	\$ 81,336	\$ 6,460	108%	3/21/2023	3/21/2023	
Cloud County	\$ 65,901	\$ 70,001	\$ 62,927	\$ 61,933	\$ 994	102%	3/14/2023	3/14/2023	
Comanche County	\$ 18,852	\$ 29,077	\$ 27,228	\$ 20,718	\$ 6,510	131%	2/3/2023	2/6/2023	2/24/2023.
Comanche Hospital	\$ 21,929	\$ 23,279	\$ 19,212	\$ 12,579	\$ 6,633	153%	3/21/2023	3/21/2023	
Cowley County	\$ 77,602	\$ 89,579	\$ 121,536	\$ 110,131	\$ 11,405	110%			
Decatur County	\$ 68,363	\$ 36,743	\$ 36,734	\$ 38,839	\$ (2,104)	95%	3/8/2023	3/8/2023	NA
Dickinson County	\$ 127,611	\$ 120,916	\$ 81,874	\$ 85,847	\$ (3,973)	95%	1/26/2023	1/26/2023	NA
Doniphan County	\$ 50,760	\$ 57,222	\$ 44,253	\$ 48,295	\$ (4,042)	92%	1/26/2023	1/26/2023	NA
Edwards County	\$ 20,487	\$ 19,791	\$ 19,240	\$ 17,885	\$ 1,355	108%	2/28/2023	3/2/2023	3/15/2023
Elk County	\$ 21,933	\$ 24,577	\$ 23,819	\$ 23,575	\$ 244	101%	2/28/2023	3/2/2023	3/16/2023
Ellis County	\$ 149,574	\$ 134,449	\$ 138,744	\$ 128,432	\$ 10,312	108%	2/3/2023	2/6/2023	2/23/2022
Ellsworth County	\$ 56,799	\$ 86,665	\$ 53,250	\$ 49,273	\$ 3,977	108%	3/3/2023	3/3/2023	
Ellsworth RWD No. 1	\$ 15,040	\$ 12,767	\$ 13,615	\$ 16,545	\$ (2,930)	82%	3/8/2023	3/8/2023	NA
Finney County	\$ 203,937		\$ 75,348	\$ 69,901	\$ 5,447	108%	2/3/2023	2/6/2023	
Ford County	\$ 124,144	\$ 196,728	\$ 176,491	\$ 173,054	\$ 3,437	102%	3/14/2023	3/14/2023	
Franklin County	\$ 220,840	\$ 226,372	\$ 227,870	\$ 262,722	\$ (34,852)	87%	3/29/2023		
Geary County	\$ 120,770	\$ 128,824	\$ 126,922	\$ 128,077	\$ (1,156)	99%	3/22/2023	3/22/2023	
Gove County	\$ 71,024	\$ 39,048	\$ 44,745	\$ 44,676	\$ 69	100%	3/14/2023	3/14/2023	
Grant County	\$ 47,439	\$ 55,137	\$ 50,594	\$ 48,335	\$ 2,259	105%	3/14/2023	3/14/2023	
Gray County	\$ 138,724	\$ 86,392	\$ 100,519	\$ 110,384	\$ (9,866)	91%	3/29/2023		
Greenwood County	\$ 46,243	\$ 41,468	\$ 36,592	\$ 35,885	\$ 707	102%	1/26/2023	1/26/2023	2/14/2023
Hamilton County	\$ 68,167	\$ 80,143	\$ 73,513	\$ 77,054	\$ (3,541)	95%	3/15/2023	3/15/2023	NA
Hamilton Hospital	\$ 7,935	\$ 7,156	\$ 7,951	\$ 13,911	\$ (5,961)	57%	3/15/2023	3/15/2023	na
Harper County	\$ 74,521	\$ 91,030	\$ 66,121	\$ 73,600	\$ (7,479)	90%	3/29/2023		
Harvey Marion CDDO	\$ 850	\$ 850	\$ 850	\$ 850	\$ -	100%	NA	NA	NA
Haskell County	\$ 33,867	\$ 44,500	\$ 47,733	\$ 35,735	\$ 11,998	134%	1/26/2023	1/26/2023	2/2/2023
Hodgeman County	\$ 26,146	\$ 27,353	\$ 24,662	\$ 26,874	\$ (2,212)	92%	3/8/2023	3/8/2023	NA
Jackson County	\$ 62,878	\$ 68,542	\$ 60,171	\$ 56,161	\$ 4,010	107%	3/14/2023	3/14/2023	
Jefferson County	\$ 82,028	\$ 92,336	\$ 97,181	\$ 92,205	\$ 4,976	105%	1/26/2023	1/26/2023	2/9/2023
JCRWD12	\$ 2,483	\$ 3,920	\$ 3,807	\$ 4,652	\$ (846)	82%	3/15/2023	3/15/2023	NA
Jewell County	\$ 65,364	\$ 92,752	\$ 90,865	\$ 93,734	\$ (2,869)	97%	3/8/2023	3/8/2023	NA
KAC	\$ 850	\$ 850	\$ 850	\$ 850	\$ -	100%	NA	NA	NA
Kearny County	\$ 49,203	\$ 50,215	\$ 53,014	\$ 56,344	\$ (3,330)	94%	3/8/2023	3/8/2023	NA
Kingman County	\$ 39,072	\$ 56,861	\$ 50,839	\$ 45,102	\$ 5,737	113%	3/9/2023	3/9/2023	
Kiowa County	\$ 44,557		\$ 28,142	\$ 26,626	\$ 1,516	106%	1/26/2023	1/26/2023	2/2/2023
Ks Sheriff's Assoc	\$ 850		\$ 567	\$ 567	\$ -	100%	NA	NA	NA
Lane County	\$ 17,739	\$ 28,261	\$ 21,641	\$ 25,697	\$ (4,056)	84%	1/26/2023	1/26/2023	NA
Lincoln County	\$ 42,436	\$ 36,724	\$ 46,505	\$ 43,180	\$ 3,325	108%	3/14/2023	3/14/2023	
Linn County	\$ 93,003	\$ 77,694	\$ 86,271	\$ 79,818	\$ 6,453	108%	3/21/2023	3/21/2023	
LCRWD2	\$ 850	\$ 1,468	\$ 1,621	\$ 1,300	\$ 321	125%	1/26/2023	1/26/2023	2/6/2023
Lyon County	\$ 209,644	\$ 136,457	\$ 165,058	\$ 141,824	\$ 23,234	116%	3/21/2023	3/21/2023	
Marion County	\$ 138,049	\$ 86,828	\$ 107,902	\$ 106,385	\$ 1,517	101%	3/14/2023	3/14/2023	
Marshall County	\$ 63,879	\$ 58,217	\$ 57,116	\$ 58,362	\$ (1,246)	98%			
McPherson County	\$ 209,053	\$ 123,717	\$ 199,045	\$ 164,257	\$ 34,788	121%	3/3/2023	3/3/2023	
Meade County	\$ 55,024	\$ 50,591	\$ 58,905	\$ 55,558	\$ 3,347	106%	3/15/2023	3/15/2023	
Miami County	\$ 237,476	\$ 153,176	\$ 177,912	\$ 204,747	\$ (26,835)	87%	3/29/2023		

Named Insured	2023 Estimated Premium	2021 Audited Premium	2022 Audited Premium	2022 Estimated Premium	Balance Due or Refund	% Change in 2022 Premium	Invoice Created or Check Written	Invoice Emailed or Check Mailed	Payment Received
Mitchell County	\$73,767	\$ 40,877	\$ 57,924	\$ 53,557	\$ 4,367	108%	2/3/2023	2/6/2023	2/17/2023
Montgomery County	\$171,171	\$ 14,766	\$ 164,502	\$ 129,162	\$ 35,340	127%	3/21/2023	3/21/2023	
Morris County	\$29,533	\$ 30,284	\$ 30,945	\$ 33,559	\$ (2,614)	92%	3/1/2023	3/1/2023	NA
Morton County	\$63,452	\$ 25,403	\$ 38,533	\$ 32,534	\$ 5,999	118%	3/21/2023	3/21/2023	
MTAA	\$30,152	\$ 52,818	\$ 51,085	\$ 47,143	\$ 3,942	108%	3/14/2023	3/14/2023	3/17/2023
NCKRJDF	\$19,294	\$ 23,253	\$ 22,026	\$ 19,966	\$ 2,060	110%	3/14/2023	3/14/2023	
NEKES	\$2,368	\$ 2,601	\$ 2,909	\$ 2,585	\$ 324	113%	3/22/2023	3/22/2023	
Neosho County	\$104,147	\$ 103,212	\$ 105,639	\$ 113,623	\$ (7,984)	93%			
Ness County	\$39,016	\$ 29,715	\$ 34,667	\$ 36,809	\$ (2,142)	94%	3/15/2023	3/15/2023	NA
Norton County	\$39,982	\$ 35,659	\$ 35,508	\$ 32,678	\$ 2,830	109%	2/28/2023	3/2/2023	
Osage County	\$90,418	\$ 117,775	\$ 95,104	\$ 88,615	\$ 6,489	107%			
Osborne County	\$39,197	\$ 25,613	\$ 30,495	\$ 31,129	\$ (634)	98%	1/26/2023	1/26/2023	NA
Ottawa County	\$53,151	\$ 56,209	\$ 61,770	\$ 53,205	\$ 8,565	116%	3/21/2023	3/21/2023	
Pawnee County	\$88,827	\$ 44,338	\$ 74,466	\$ 58,677	\$ 15,789	127%	3/21/2023	3/21/2023	
Phillips County	\$ 76,739	\$ 76,455	\$ 90,184	\$ 83,021	\$ 7,163	109%	3/21/2023	3/21/2023	
Pottawatomie County	\$210,697	\$ 147,790	\$ 163,179	\$ 164,310	\$ (1,131)	99%	3/15/2023	3/15/2023	NA
Rawlins County	\$43,474	\$ 41,936	\$ 43,695	\$ 39,900	\$ 3,795	110%	3/9/2023	3/9/2023	
Reno County	\$294,453	\$ 209,031	\$ 223,118	\$ 209,180	\$ 13,938	107%	3/22/2023	3/22/2023	
Republic County	\$ 70,115	\$ 69,263	\$ 68,608	\$ 62,203	\$ 6,405	110%	2/28/2023	3/2/2023	3/20/2023
Rice County	\$156,974	\$ 75,958	\$ 102,909	\$ 96,518	\$ 6,391	107%	3/9/2023	3/9/2023	3/17/2023
Rush County	\$55,256	\$ 32,387	\$ 49,125	\$ 47,891	\$ 1,234	103%	3/3/2023	3/3/2023	3/15/2023
Russell County	\$47,626	\$ 50,897	\$ 54,790	\$ 47,613	\$ 7,177	115%	2/10/2023	2/10/2023	2/24/2023
Saline County	\$184,634	\$ 191,793	\$ 178,918	\$ 159,100	\$ 19,818	112%	3/9/2023	3/9/2023	
Scott County	\$46,220	\$ 50,231	\$ 44,632	\$ 40,467	\$ 4,165	110%	3/21/2023	3/21/2023	
Sheridan County	\$40,908	\$ 52,229	\$ 38,266	\$ 36,728	\$ 1,538	104%	2/22/2023	2/22/2023	3/6/2023
Sherman County	\$63,983	\$ 50,628	\$ 45,099	\$ 48,975	\$ (3,876)	92%	1/26/2023	1/26/2023	NA
Smith County	\$ 44,845	\$ 60,975	\$ 54,032	\$ 52,754	\$ 1,278	102%	3/14/2023	3/14/2023	
Stafford County	\$ 39,259	\$ 56,567	\$ 47,537	\$ 49,091	\$ (1,554)	97%	3/8/2023	3/8/2023	NA
Stanton County	\$ 32,888	\$ 27,021	\$ 33,687	\$ 34,925	\$ (1,238)	96%	3/15/2023	3/15/2023	
Stevens County	\$98,711	\$ 62,098	\$ 68,724	\$ 71,414	\$ (2,690)	96%	3/15/2023	3/15/2023	
Thomas County	\$36,350	\$ 59,668	\$ 55,710	\$ 41,869	\$ 13,841	133%	3/21/2023	3/21/2023	
Trego County	\$ 35,158	\$ 37,265	\$ 44,834	\$ 51,562	\$ (6,728)	87%	1/26/2023	1/26/2023	NA
Wabaunsee County	\$30,937	\$ 36,606	\$ 27,120	\$ 23,792	\$ 3,328	114%	3/9/2023	3/9/2023	
Wallace County	\$18,023	\$ 20,002	\$18,605	\$17,630	\$975	106%	3/9/2023	3/9/2023	3/21/2023
Woodson County	\$37,128		\$ 31,155	\$ 27,160	\$ 3,995	115%			
Total Premium			\$5,895,466	\$5,639,470	\$ 255,995	105%			

Has not yet paid 2023 Estimated Premiums

Ready to send after next Board Meeting

Waiting for Jes to Contact

KWORCC Trustees' Financial Report Summary

as of February 28, 2023 - preliminary

	Budget 2023	Actual 2023	Actual 2022	Actual to Budget Ratio	Change in Actual Ratio
REVENUES					
Premiums *	\$ 6,492,030	\$ 6,492,000	\$ 5,542,400	0.00%	17.13%
Investment income, net of fees	67,800	68,000	44,900	0.29%	51.45%
Total revenues	\$ 6,559,830	\$ 6,560,000	\$ 5,587,300	0.00%	17.41%
EXPENDITURES					
Administrative expenses	\$ 384,000	\$ 286,100	\$ 298,800	-25.49%	-4.25%
Claims expense **	5,508,000	5,511,900	5,079,300	0.07%	8.52%
Total expenses	\$ 5,892,000	\$ 5,798,000	\$ 5,378,100	-1.60%	7.81%
TOTAL PAID LOSSES					
YTD paid losses policy year 2023		\$ 13,000	\$ 21,900		-40.64%
YTD paid losses policy years 1992-2022		538,500	651,900		-17.40%
Total YTD paid losses		\$ 551,500	\$ 673,800		-18.15%
* Total Premiums invoiced (FULL YEAR). Budgeted premiums excludes \$569,000 premium reduction from fund reserves and \$150,000 reduction for payroll audit adjustments					
** Includes paid losses, case reserves, IBNR reserves (FULL YEAR), claims management, excess insurance premium, workers compensation fund contribution, and workers compensation administrative expense					

	Actual 2023	Actual 2022	
LIQUID ASSETS			
Cash	\$ 1,752,000	\$ 1,097,000	
Government securities @ cost ***	24,828,000	23,799,000	
Certificates of deposit	1,925,000	2,560,000	
Equity fund investment @ market ***	3,890,000	4,190,000	
Total liquid assets	\$ 32,395,000	\$ 31,646,000	2.37%

*** See detail on Statement of Assets, Liabilities and Fund Balance

LOSS RESERVES			
Allocated to reserves for existing claims	\$ 8,444,000	\$ 6,318,000	
Allocated to reserves for claims yet to be filed	5,606,000	6,590,000	
Estimated reinsurance recoverable	(289,000)	(284,000)	
TOTAL LOSS RESERVES	\$ 13,761,000	\$ 12,624,000	9.01%

FUND RESERVES			
Allocated to Member Protection Fund	\$ 2,500,000	\$ 2,500,000	
Fund Balance Reserve	16,207,000	16,318,000	
TOTAL FUND RESERVES	\$ 18,707,000	\$ 18,818,000	-0.59%

No assurance is provided on these financial statements.
All disclosures required by Statutory Accounting Principles are not included.

KANSAS WORKERS RISK COOPERATIVE FOR COUNTIES
STATEMENT OF ADMITTED ASSETS, LIABILITIES,
AND FUND BALANCE - STATUTORY BASIS
AS OF FEBRUARY 28,

	<u>2023</u>	<u>2022</u>	<u>\$ Change</u>	<u>% Change</u>
Assets				
Bonds	\$ 24,827,503	\$ 23,798,863	\$ 1,028,640	4.32%
Mutual funds	3,890,150	4,189,558	(299,408)	-7.15%
Certificates of deposit	1,925,000	2,560,000	(635,000)	-24.80%
Cash and cash equivalents	1,751,531	1,096,614	654,917	59.72%
Total cash and invested assets	<u>32,394,184</u>	<u>31,645,035</u>	<u>749,149</u>	<u>2.37%</u>
Interest income accrued	57,072	70,856	(13,784)	-19.45%
Premiums receivable	761,977	479,284	282,693	58.98%
Excess insurance receivable	5,324	1,346	3,978	295.54%
Total admitted assets	<u>\$ 33,218,557</u>	<u>\$ 32,196,521</u>	<u>\$ 1,022,036</u>	
Liabilities and Fund Balance				
Liabilities				
Reserve for unpaid workers' compensation claims				
Specific case reserves	\$ 8,154,667	\$ 6,034,405	\$ 2,120,262	35.14%
IBNR reserves	5,606,337	6,589,847	(983,510)	-14.92%
Total unpaid claims reserves	<u>13,761,004</u>	<u>12,624,252</u>	<u>1,136,752</u>	<u>9.00%</u>
Other expenses due or accrued	138,856	155,511	(16,655)	-10.71%
Taxes, licenses, and fees due or accrued	482,165	459,362	22,803	4.96%
Return premiums payable	129,815	139,329	(9,514)	-6.83%
Total liabilities	<u>14,511,840</u>	<u>13,378,454</u>	<u>1,133,386</u>	<u>8.47%</u>
Fund balance				
Member protection fund	2,500,000	2,500,000	-	0.00%
Fund balance	16,206,717	16,318,067	(111,350)	-0.68%
Total fund balance	<u>18,706,717</u>	<u>18,818,067</u>	<u>(111,350)</u>	<u>-0.59%</u>
Total liabilities and fund balance	<u>\$ 33,218,557</u>	<u>\$ 32,196,521</u>	<u>\$ 1,022,036</u>	<u>3.17%</u>
Memo items:				
Unrealized gain (loss) on bond investments *	\$ (2,204,867)	\$ (649,336)	\$ (1,555,531)	239.56%
Realized gain (loss) on bond investments **	\$ -	\$ -	\$ -	100.00%
Investment income, net of gains (losses) and fees	\$ 67,961	\$ 44,868	\$ 23,093	51.47%
CCB investment account service fees	\$ 4,660	\$ 5,513	\$ (853)	-15.47%
BOK investment account service fees	\$ 3,876	\$ 4,436	\$ (560)	-12.62%
Equity investments as a percentage of admitted assets	10.66%	12.24%	-1.58%	-12.91%
Equity investments as a percentage of fund balance	18.93%	20.95%	-2.02%	-9.64%

* Unrealized gains (losses) on bond investments will not be recognized as actual gains (losses) as long as those investments are held to maturity

** Realized gains (losses) on bond investments represent actual gains (losses) recognized on those investments

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All disclosures required by Statutory Accounting Principles are not included.

**KANSAS WORKERS RISK COOPERATIVE FOR COUNTIES
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND BALANCE - STATUTORY BASIS
FOR ALL FUND YEARS AS OF FEBRUARY 28,**

	<u>2023</u>	<u>2022</u>	<u>\$ Change</u>	<u>% Change</u>
Underwriting income				
Direct premiums earned	\$ 6,492,031	\$ 5,542,375	\$ 949,656	17.13%
Less: excess insurance premiums	<u>(698,623)</u>	<u>(681,439)</u>	<u>(17,184)</u>	2.52%
Net underwriting income	<u>5,793,408</u>	<u>4,860,936</u>	<u>932,472</u>	19.18%
Underwriting deductions				
Claim losses incurred, net of recoveries	4,700,122	4,299,952	400,170	9.31%
Claims loss adjustment expenses	50,200	71,700	(21,500)	-29.99%
Workers' compensation taxes	-	-	-	0.00%
Other underwriting expenses incurred	<u>286,107</u>	<u>298,818</u>	<u>(12,711)</u>	-4.25%
Total underwriting deductions	<u>5,036,429</u>	<u>4,670,470</u>	<u>365,959</u>	7.84%
Net underwriting gain (loss)	<u>756,979</u>	<u>190,466</u>	<u>566,513</u>	297.44%
Investment income				
Investment income, net of related fees	66,203	41,647	24,556	58.96%
Realized gain (loss) on investments	<u>1,758</u>	<u>3,221</u>	<u>(1,463)</u>	-45.42%
Net investment gain (loss)	<u>67,961</u>	<u>44,868</u>	<u>23,093</u>	51.47%
Net income (loss)	<u>\$ 824,940</u>	<u>\$ 235,334</u>	<u>\$ 589,606</u>	250.54%
Fund balance, beginning of year	\$ 17,764,964	\$ 18,929,953	\$ (1,164,989)	-6.15%
Net income (loss)	824,940	235,334	589,606	250.54%
Change in net unrealized gains (losses)	153,725	(321,736)	475,461	-147.78%
Change in non-admitted assets	<u>(36,912)</u>	<u>(25,484)</u>	<u>(11,428)</u>	44.84%
Fund balance, end of year	<u>\$ 18,706,717</u>	<u>\$ 18,818,067</u>	<u>\$ (111,350)</u>	-0.59%

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KANSAS WORKERS RISK COOPERATIVE FOR COUNTIES
STATEMENT OF REVENUES AND EXPENSES
ACTUAL VS BUDGET
FOR 2023 FUND YEAR AS OF FEBRUARY 28,

	Actual YTD <u>2023</u>	Budget YTD <u>2023</u>	Actual Over (Under) <u>Budget</u>	Actual as % of <u>Budget</u>	Actual YTD <u>2022</u>	Change in <u>Actual</u>
Underwriting income						
Premium contributions	\$ 6,492,031	\$ 6,492,025	\$ 6	100.0%	\$ 5,542,375	\$ 949,656
Less: excess insurance premium	(761,670)	(757,800)	(3,870)	100.5%	(707,584)	(54,086)
Net underwriting income	<u>5,730,361</u>	<u>5,734,225</u>	<u>(3,864)</u>	<u>99.9%</u>	<u>4,834,791</u>	<u>895,570</u>
Underwriting deductions						
Claim loss expenses						
Ultimate losses	4,700,000	4,700,000	-	100.0%	4,300,000	400,000
Loss adjustment expenses	50,200	50,200	-	100.0%	71,700	(21,500)
Workers' compensation fund	-	-	-	100.0%	-	-
Workers' compensation directors fund	-	-	-	100.0%	-	-
Total claim loss expenses	<u>4,750,200</u>	<u>4,750,200</u>	<u>-</u>	<u>100.0%</u>	<u>4,371,700</u>	<u>378,500</u>
Other underwriting expenses						
Actuarial expenses	1,583	1,583	(0)	100.0%	1,583	-
Legal expenses	-	2,767	(2,767)	0.0%	5,713	(5,713)
Financial audit & accounting	13,393	12,217	1,176	109.6%	20,405	(7,012)
Educational seminars	1,306	5,833	(4,527)	22.4%	1,079	227
Payroll & premium audits	3,750	3,750	-	100.0%	3,083	667
Risk management fee	86,500	86,500	-	100.0%	83,750	2,750
KAC exclusive alliance	4,166	4,167	(1)	100.0%	4,166	-
Online training courses	2,628	2,400	228	109.5%	2,400	228
Office and other administrative expenses	157,830	203,350	(45,520)	77.6%	173,027	(15,197)
Board-related expenses	2,598	2,000	598	129.9%	1,612	986
Advertising & marketing expenses	531	1,667	(1,136)	31.9%	-	531
Miscellaneous expenses	1,541	1,950	(409)	79.0%	1,995	(454)
State premium taxes	10,281	55,800	(45,519)	18.4%	-	10,281
Total other underwriting expenses	<u>286,107</u>	<u>383,983</u>	<u>(97,876)</u>	<u>74.5%</u>	<u>298,813</u>	<u>(12,706)</u>
Total underwriting deductions	<u>5,036,307</u>	<u>5,134,183</u>	<u>(97,876)</u>	<u>98.1%</u>	<u>4,670,513</u>	<u>365,794</u>
Net underwriting gain (loss)	<u>694,054</u>	<u>600,042</u>	<u>94,012</u>	<u>115.7%</u>	<u>164,278</u>	<u>529,776</u>
Investment income						
Investment income, net of related fees	66,203				41,647	24,556
Realized gain (loss) on investments	1,758				3,221	(1,463)
Net investment gain (loss)	<u>67,961</u>	<u>67,750</u>	<u>211</u>	<u>100.3%</u>	<u>44,868</u>	<u>23,093</u>
Net income (loss) - current policy year	\$ 762,015	\$ 667,792	\$ 94,223		\$ 209,146	\$ 552,869
Change in prior policy years' activity *	62,925				26,188	36,737
Premium reduction from fund reserve **	-	94,833	(94,833)		-	-
Payroll audit adjustments ***	-	(25,000)	25,000		-	-
Net income (loss)	<u>\$ 824,940</u>	<u>\$ 737,625</u>	<u>\$ 24,390</u>		<u>\$ 235,334</u>	<u>\$ 589,606</u>

* Includes adjustments to prior policy years' 1) audited member premiums, 2) excess insurance policy premiums, 3) premium taxes, 4) incurred losses, and 5) administrative expenses during 2023

** Budgeted line item to reduce 2023 premium revenues billed to members based on investment income reserves included in the Cooperative's total fund balance

*** Budgeted line item reserved for estimated 2023 audited premiums due (to) from members

No assurance is provided on these financial statements.
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**KANSAS WORKERS RISK COOPERATIVE FOR COUNTIES
OFFICE AND OTHER ADMINISTRATIVE EXPENSES
ACTUAL VS BUDGET
FOR 2023 FUND YEAR AS OF FEBRUARY 28,**

	Actual YTD <u>2023</u>	Budget YTD <u>2023</u>	Actual Over (Under) <u>Budget</u>	Actual as % of <u>Budget</u>	Actual YTD <u>2022</u>	Change in <u>Actual</u>
Rent	\$ 8,077	\$ 7,317	\$ 760	110.4%	\$ 7,152	\$ 925
Support services	6,050	6,050	-	100.0%	7,808	(1,758)
Telephone	639	1,000	(361)	63.9%	918	(279)
Mailing & shipping	-	417	(417)	0.0%	308	(308)
Copying	216	417	(201)	51.8%	142	74
FF&E expense	1,509	6,833	(5,324)	22.1%	4,676	(3,167)
Depreciation expense	14,594	27,500	(12,906)	53.1%	16,603	(2,009)
Office supplies	-	417	(417)	0.0%	230	(230)
Staff salaries, benefits, payroll taxes	115,556	129,533	(13,977)	89.2%	121,862	(6,306)
General liability & other insurance	6,044	6,783	(739)	89.1%	6,936	(892)
County visit expenses	3,370	8,000	(4,630)	42.1%	3,802	(432)
Loss prevention support services	340	5,000	(4,660)	6.8%	294	46
Memberships, subscriptions, manuals, and reference materials	1,435	2,083	(648)	68.9%	2,296	(861)
Annual meetings & safety awards	-	2,000	(2,000)	0.0%	-	-
Total office expenses	<u>\$ 157,830</u>	<u>\$ 203,350</u>	<u>\$ (45,520)</u>	77.6%	<u>\$ 173,027</u>	<u>\$ (15,197)</u>

No assurance is provided on these financial statements.

All disclosures required by Statutory Accounting Principles are not included.

KANSAS WORKERS RISK COOPERATIVE FOR COUNTIES
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE

28-Feb-23

	Inception to Date					
	2013 and prior years	2014	2015	2016	2017	2018
Premium contributions	62,898,075	5,779,733	6,018,107	5,779,416	5,752,775	5,835,296
Miscellaneous income	-					
Investment income, net of fees	-					
Total revenues	62,898,075	5,779,733	6,018,107	5,779,416	5,752,775	5,835,296
ULTIMATE LOSS	43,275,000	3,900,000	3,350,000	3,200,000	3,200,000	2,800,000
Paid losses (W/C & Medical)	41,725,479	3,538,964	3,220,687	2,859,340	2,814,063	2,422,381
Paid other claims expenses	2,984,863	264,389	225,106	168,370	212,694	155,257
Loss reserves	1,611,900	30,040	44,643	95,156	65,049	126,594
IBNR reserves	538,635	154,025	138,868	136,581	196,686	160,127
Subrogations/2nd injury received	(3,351,628)	(87,418)	(279,303)	(59,447)	(88,493)	(64,360)
Specific excess receivable	(234,249)	-	-	-	-	-
Claims administration	2,025,000	195,000	197,500	200,000	206,000	212,000
Workers compensation fund	1,494,149	167,313	206,579	270,843	161,454	70,537
Excess insurance expense	4,228,240	602,404	606,360	607,366	611,919	613,795
Total claim expenses	51,022,390	4,864,717	4,360,440	4,278,209	4,179,373	3,696,332
Risk management fees	660,000	65,000	67,500	70,000	72,500	74,675
Premium taxes	575,769	51,773	54,372	51,840	51,845	52,405
Pool administration expenses	6,990,501	845,760	914,615	944,032	947,262	973,832
Professional fees	308,059	26,636	37,527	35,292	36,662	67,205
Total administrative expenses	8,534,329	989,170	1,074,014	1,101,165	1,108,269	1,168,117
Total administrative and claim expenses	59,556,720	5,853,887	5,434,454	5,379,374	5,287,641	4,864,449
Total revenues over(under) expenses prior to premium reductions and investment allocations from reserves	3,341,355	(74,154)	583,654	400,042	465,134	970,847
Premium reductions and approved transfers from fund reserves	2,345,000	200,000	-	-	-	-
Total revenues over(under) expenses after premium reductions and investment income allocations from fund reserves	5,686,355	125,846	583,654	400,042	465,134	970,847
Investment income (unallocated)						
Member Protection Fund (MPF)						
Non-admitted prepaid expenses						
Non-admitted property and equipment						
Unrealized gains/losses on equity investments						
Total fund balance						
Administrative expenses ratio	17.1%	22.3%	23.7%	26.5%	24.7%	23.7%

No assurance is provided on these financial statements.
 All disclosures required by Statutory Accounting Principles are not included.

**KANSAS WORKERS RISK COOPERATIVE FOR COUNTIES
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE**

	2019	2020	2021	2022	2023	Total
Premium contributions	5,833,054	5,782,361	5,509,555	5,899,624	6,492,031	121,580,027
Miscellaneous income					-	-
Investment income, net of fees					67,961	67,961
Total revenues	5,833,054	5,782,361	5,509,555	5,899,624	6,559,992	121,647,988
ULTIMATE LOSS	3,900,000	3,900,000	4,200,000	4,900,000	4,700,000	
Paid losses (W/C & Medical)	3,046,387	2,948,183	2,459,472	1,753,680	12,081	66,800,885
Paid other claims expenses	356,860	246,663	239,189	166,712	869	5,021,000
Loss reserves	382,123	606,739	1,205,627	2,931,933	1,348,841	8,448,645
IBNR reserves	298,665	176,349	344,709	123,484	3,338,209	5,606,338
Subrogations/2nd injury received	(178,610)	(77,934)	(48,997)	(19,209)	-	(4,255,398)
Specific excess receivable	(5,425)	-	-	(56,600)	-	(296,274)
Claims administration	218,000	224,500	232,000	239,000	50,200	3,999,200
Workers compensation fund	94,835	75,035	80,276	69,507	-	2,690,527
Excess insurance expense	625,468	656,197	707,502	707,584	761,670	10,728,505
Total claim expenses	4,838,303	4,855,731	5,219,778	5,916,091	5,511,870	98,743,430
Risk management fees	76,900	79,000	81,000	83,750	86,500	1,416,825
Premium taxes	52,764	52,172	48,956	49,719	10,281	1,051,896
Pool administration expenses	1,071,563	1,017,103	1,092,621	1,184,899	174,350	16,156,539
Professional fees	83,101	81,142	86,790	113,354	14,976	890,745
Total administrative expenses	1,284,328	1,229,417	1,309,367	1,431,723	286,107	19,516,006
Total administrative and claim expenses	6,122,631	6,085,149	6,529,145	7,347,814	5,797,977	118,259,435
Total revenues over(under) expenses prior to premium reductions and investment allocations from reserves	(289,577)	(302,788)	(1,019,590)	(1,448,190)	762,015	3,388,552
Premium reductions and approved transfers from fund reserves	800,000	200,000	1,000,000	-	-	4,545,000
Total revenues over(under) expenses after premium reductions and investment income allocations from fund reserves	510,423	(102,788)	(19,590)	(1,448,190)	762,015	7,933,552
Investment income (unallocated)						8,438,139
Member Protection Fund (MPF)						2,500,000
Non-admitted prepaid expenses						(73,810)
Non-admitted property and equipment						-
Unrealized gains/losses on equity investments						(91,165)
Total fund balance						18,706,717
Administrative expenses ratio	26.5%	25.4%	28.9%	28.9%	5.0%	20.0%

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KWORCC
Check Register
February 2023

Date	Num	Name	Memo	Account	Amount
02/01/2023	ACH	TRISTAR Risk Management	Invoice #111193 for 01/01/2023-01/01/2024 insurance	1103 - Kaw Valley - Claims	(25,100.00)
02/02/2023	ACH	First Bankcard - Brandon Mann	02/02/2023 credit card payment	1108 - Kaw Valley - Admin	(280.43)
02/02/2023	ACH	First Bankcard - Jesse Pfannenstiel	02/02/2023 credit card payment	1108 - Kaw Valley - Admin	(146.46)
02/02/2023	ACH	First Bankcard - Ben Woner	02/02/2023 credit card payment	1108 - Kaw Valley - Admin	(73.45)
02/10/2023	ACH	First Bankcard - Jesse Pfannenstiel	02/10/2023 credit card payment	1108 - Kaw Valley - Admin	(34.93)
02/10/2023	ACH	First Bankcard - Ben Woner	02/10/2023 credit card payment	1108 - Kaw Valley - Admin	(761.88)
02/10/2023	ACH	First Bankcard - Brandon Mann	02/10/2023 credit card payment	1108 - Kaw Valley - Admin	(64.83)
02/10/2023	ACH	First Bankcard - James Parrish	02/10/2023 credit card payment	1108 - Kaw Valley - Admin	(10.00)
02/10/2023	ACH	First Bankcard - Nicole Jarboe-Paxson	02/10/2023 credit card payment	1108 - Kaw Valley - Admin	(198.82)
02/20/2023	ACH	Verizon Wireless	Invoice #9926900538 - 02/05 - 03/04 monthly charges	1108 - Kaw Valley - Admin	(64.05)
02/01/2023	ACH	KPERS	PPE 01/31/2023 KPERS OGLI	1108 - Kaw Valley - Admin	(11.40)
02/01/2023	ACH	KPERS 457 - Wells Fargo	PPE 01/31/2023 KPERS 457	1108 - Kaw Valley - Admin	(757.84)
02/01/2023	ACH	ADP, Inc.	Invoice #624383280 for W-2 statements and year-end base	1108 - Kaw Valley - Admin	(128.40)
02/10/2023	ACH	ADP, Inc.	PPE 01/31/2023 payroll processing fees	1108 - Kaw Valley - Admin	(80.00)
02/15/2023	ACH	First Bankcard - Brandon Mann	02/15/2023 credit card payment	1108 - Kaw Valley - Admin	(68.63)
02/15/2023	ACH	First Bankcard - Ben Woner	02/15/2023 credit card payment	1108 - Kaw Valley - Admin	(568.43)
02/15/2023	ACH	First Bankcard - Jesse Pfannenstiel	02/15/2023 credit card payment	1108 - Kaw Valley - Admin	(121.77)
02/24/2023	ACH	First Bankcard - Nicole Jarboe-Paxson	02/15/2023 credit card payment	1108 - Kaw Valley - Admin	(10.10)
02/24/2023	ACH	First Bankcard - Ben Woner	02/24/2023 credit card payment	1108 - Kaw Valley - Admin	(413.70)
02/24/2023	ACH	First Bankcard - Brandon Mann	02/24/2023 credit card payment	1108 - Kaw Valley - Admin	(925.18)
02/24/2023	ACH	First Bankcard - Jesse Pfannenstiel	02/24/2023 credit card payment	1108 - Kaw Valley - Admin	(124.48)
02/24/2023	ACH	First Bankcard - James Parrish	02/24/2023 credit card payment	1108 - Kaw Valley - Admin	(150.00)
02/28/2023	ACH	BCBS of Kansas	Invoice #017389331 March 2023 premiums	1108 - Kaw Valley - Admin	(3,244.71)
02/27/2023	ACH	ADP, Inc.	PPE 02/28/2023 net pay	1108 - Kaw Valley - Admin	(16,141.40)
02/27/2023	ACH	ADP, Inc.	PPE 02/28/2023 payroll taxes	1108 - Kaw Valley - Admin	(7,390.96)
02/28/2023	ACH	ADP, Inc.	PPE 02/28/2023 KPERS after retirement	1108 - Kaw Valley - Admin	(535.58)
02/28/2023	ACH	ADP, Inc.	PPE 02/28/2023 KPERS	1108 - Kaw Valley - Admin	(2,769.30)
02/14/2023	ACH	ADP, Inc.	PPE 02/15/2023 net pay	1108 - Kaw Valley - Admin	(16,141.41)
02/14/2023	ACH	ADP, Inc.	PPE 02/15/2023 payroll taxes	1108 - Kaw Valley - Admin	(7,433.24)
02/15/2023	ACH	ADP, Inc.	PPE 02/15/2023 KPERS	1108 - Kaw Valley - Admin	(2,769.30)
02/15/2023	ACH	ADP, Inc.	PPE 02/15/2023 KPERS after retirement	1108 - Kaw Valley - Admin	(535.58)
02/16/2023	ACH	ADP, Inc.	PPE 02/15/2023 457 plan	1108 - Kaw Valley - Admin	(757.84)
02/24/2023	ACH	ADP, Inc.	PPE 02/15/2023 payroll processing fees	1108 - Kaw Valley - Admin	(80.00)
02/23/2023	015830		To record 02/23/2023 bank transfer outgoing wire fee	1108 - Kaw Valley - Admin	(15.00)
02/01/2023	20867	Ben Woner		1108 - Kaw Valley - Admin	(130.00)
02/01/2023	20868	Brandon Mann		1108 - Kaw Valley - Admin	(130.00)
02/01/2023	20869	James Parrish		1108 - Kaw Valley - Admin	(727.90)
02/01/2023	20870	Jayhawk Tower Partners, LLC		1108 - Kaw Valley - Admin	(380.00)
02/01/2023	20871	Jefferson County-V		1108 - Kaw Valley - Admin	(37.50)
02/01/2023	20872	Jes Pfannenstiel		1108 - Kaw Valley - Admin	(130.00)
02/01/2023	20873	Kurt Schmidt		1108 - Kaw Valley - Admin	(427.46)
02/01/2023	20874	Legacy National Audit Bureau		1108 - Kaw Valley - Admin	(1,208.00)
02/01/2023	20875	Monica Biggerstaff		1108 - Kaw Valley - Admin	(130.00)
02/01/2023	20876	Nicole Jarboe-Paxson		1108 - Kaw Valley - Admin	(130.00)
02/08/2023	20877	Ben Woner	01/30/2023 - 02/02/2023 expense report	1108 - Kaw Valley - Admin	(177.00)
02/08/2023	20878	Jes Pfannenstiel	01/01/2023 - 01/31/2023 expense report	1108 - Kaw Valley - Admin	(126.77)
02/08/2023	20879	MCI	08656099445	1108 - Kaw Valley - Admin	(3.82)
02/08/2023	20880	Parrish Management Corporation		1108 - Kaw Valley - Admin	(6,727.08)
02/08/2023	20881	Wendling Noe Nelson & Johnson	4597	1108 - Kaw Valley - Admin	(609.05)
02/15/2023	20882	KCHRA		1108 - Kaw Valley - Admin	(250.00)
02/15/2023	20883	Kurt Schmidt		1108 - Kaw Valley - Admin	(617.49)
02/15/2023	20884	Northcentral Ks County Clerks Assn		1108 - Kaw Valley - Admin	(200.00)
02/22/2023	20885	Ben Woner		1108 - Kaw Valley - Admin	(354.00)
02/22/2023	20886	Brandon Mann		1108 - Kaw Valley - Admin	(115.20)
02/22/2023	20887	Cheyenne County - V		1108 - Kaw Valley - Admin	(48.00)
02/22/2023	20888	Inform Actuarial Consulting LLC		1108 - Kaw Valley - Admin	(3,000.00)
02/22/2023	20889	Jes Pfannenstiel		1108 - Kaw Valley - Admin	(15.00)
02/22/2023	20891	Legacy National Audit Bureau		1108 - Kaw Valley - Admin	(456.00)
02/22/2023	20892	Nationwide	938816800	1108 - Kaw Valley - Admin	(90.00)

Performance by Asset Class

Asset Class / Benchmark	Alloc %	Market Value	3 Months	YTD	FYTD	1 Year	3 Years	5 Years
Cash Equivalent	9.0%	350,228	1.02%	0.70%	0.70%	2.23%	0.80%	1.25%
<i>3-Month Treasury Bill</i>	5.0%	-	1.06%	0.72%	0.72%	2.22%	0.86%	1.35%
Equities	91.0%	3,539,921	0.36%	4.66%	4.66%	-7.37%	9.47%	6.91%
<i>73% RUS 3000, 27% MSCI ACWI EX US NET</i>	91.0%	-	-0.30%	4.37%	4.37%	-7.70%	10.08%	7.34%
Total Portfolio (Gross of fees)	100.0%	3,890,149	0.31%	4.22%	4.22%	-6.87%	9.33%	6.76%
Total Portfolio (Net of fees)	-	-	0.16%	4.12%	4.12%	-7.44%	8.66%	6.11%
Class Blended	100.0%	-	-0.12%	4.08%	4.08%	-6.79%	9.53%	6.98%

Returns for time periods greater than 1 year are annualized.

Custom Claim Summary

02/01/2023 - 02/28/2023

KWORCC Custom Claim Summary x Policy Year
Data valued as of prior month end

Claim Number/ Claim Type	Claimant Name/ Claimant Status	Injury Date/ Closed Date	Litigated/ Examiner	Denied/ Adj. Loc. Recd.	Paid this Period	Paid	Outstanding	Incurred	Recovery	
Policy Year : 1992										
Policy Year Total: 452					Indemnity	0.00	817,359.16	0.00	817,359.16	0.00
					Rehab	0.00	0.00	0.00	0.00	0.00
					Medical	94.50	603,582.74	13,076.70	616,659.44	0.00
					Legal	0.00	0.00	0.00	0.00	0.00
					Other	15.38	98,745.70	3,099.28	101,844.98	(190,621.62)
					LC4850 Insured	0.00	0.00	0.00	0.00	0.00
Policy Year Total						109.88	1,519,687.60	16,175.98	1,535,863.58	(190,621.62)
Policy Year : 1993										
Policy Year Total: 467					Indemnity	0.00	664,637.14	0.00	664,637.14	0.00
					Rehab	0.00	0.00	0.00	0.00	0.00
					Medical	0.00	443,574.29	0.00	443,574.29	0.00
					Legal	0.00	0.00	0.00	0.00	0.00
					Other	0.00	67,507.65	0.00	67,507.65	(67,457.07)
					LC4850 Insured	0.00	0.00	0.00	0.00	0.00
Policy Year Total						0.00	1,175,719.08	0.00	1,175,719.08	(67,457.07)
Policy Year : 1994										
Policy Year Total: 616					Indemnity	0.00	870,302.91	0.00	870,302.91	0.00
					Rehab	0.00	0.00	0.00	0.00	0.00
					Medical	0.00	446,098.99	0.00	446,098.99	0.00
					Legal	0.00	0.00	0.00	0.00	0.00
					Other	0.00	71,859.96	0.00	71,859.96	(146,432.64)
					LC4850 Insured	0.00	0.00	0.00	0.00	0.00
Policy Year Total						0.00	1,388,261.86	0.00	1,388,261.86	(146,432.64)
Policy Year : 1995										
Policy Year Total: 625					Indemnity	0.00	438,602.72	0.00	438,602.72	0.00
					Rehab	0.00	0.00	0.00	0.00	0.00
					Medical	0.00	494,559.74	0.00	494,559.74	0.00
					Legal	0.00	0.00	0.00	0.00	0.00
					Other	0.00	53,612.96	0.00	53,612.96	(28,228.36)
					LC4850 Insured	0.00	0.00	0.00	0.00	0.00
Policy Year Total						0.00	986,775.42	0.00	986,775.42	(28,228.36)
Policy Year : 1996										
Policy Year Total: 475					Indemnity	0.00	673,538.55	0.00	673,538.55	0.00
					Rehab	0.00	0.00	0.00	0.00	0.00
					Medical	0.00	779,993.87	0.00	779,993.87	0.00
					Legal	0.00	0.00	0.00	0.00	0.00
					Other	0.00	71,793.21	0.00	71,793.21	(91,920.59)
					LC4850 Insured	0.00	0.00	0.00	0.00	0.00
Policy Year Total						0.00	1,525,325.63	0.00	1,525,325.63	(91,920.59)

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TRISTAR - Confidential

Run By: Joanie Melchert on cstar

Custom Claim Summary

02/01/2023 - 02/28/2023

KWORCC Custom Claim Summary x Policy Year
Data valued as of prior month end

Claim Number/ Claim Type	Claimant Name/ Claimant Status	Injury Date/ Closed Date	Litigated/ Examiner	Denied/ Adj. Loc. Recd.	Paid this Period	Paid	Outstanding	Incurred	Recovery	
Policy Year : 1997										
Policy Year Total: 589					Indemnity	0.00	590,941.58	0.00	590,941.58	0.00
					Rehab	0.00	0.00	0.00	0.00	0.00
					Medical	0.00	652,113.41	0.00	652,113.41	0.00
					Legal	0.00	0.00	0.00	0.00	0.00
					Other	0.00	70,892.72	0.00	70,892.72	(60,429.75)
					LC4850 Insured	0.00	0.00	0.00	0.00	0.00
Policy Year Total						0.00	1,313,947.71	0.00	1,313,947.71	(60,429.75)
Policy Year : 1998										
Policy Year Total: 537					Indemnity	0.00	297,926.00	0.00	297,926.00	0.00
					Rehab	0.00	0.00	0.00	0.00	0.00
					Medical	0.00	468,127.21	0.00	468,127.21	0.00
					Legal	0.00	0.00	0.00	0.00	0.00
					Other	0.00	45,066.56	0.00	45,066.56	(2,533.71)
					LC4850 Insured	0.00	0.00	0.00	0.00	0.00
Policy Year Total						0.00	811,119.77	0.00	811,119.77	(2,533.71)
Policy Year : 1999										
Policy Year Total: 519					Indemnity	0.00	359,600.80	0.00	359,600.80	0.00
					Rehab	0.00	0.00	0.00	0.00	0.00
					Medical	0.00	558,486.51	0.00	558,486.51	0.00
					Legal	0.00	0.00	0.00	0.00	0.00
					Other	0.00	60,478.64	0.00	60,478.64	(20,091.01)
					LC4850 Insured	0.00	0.00	0.00	0.00	0.00
Policy Year Total						0.00	978,565.95	0.00	978,565.95	(20,091.01)
Policy Year : 2000										
Policy Year Total: 574					Indemnity	0.00	837,217.81	25,000.00	862,217.81	0.00
					Rehab	0.00	0.00	0.00	0.00	0.00
					Medical	0.00	921,482.06	29,441.61	950,923.67	0.00
					Legal	0.00	0.00	9,500.00	9,500.00	0.00
					Other	0.00	195,721.66	5,918.49	201,640.15	(31,479.92)
					LC4850 Insured	0.00	0.00	0.00	0.00	0.00
Policy Year Total						0.00	1,954,421.53	69,860.10	2,024,281.63	(31,479.92)
Policy Year : 2001										
Policy Year Total: 697					Indemnity	0.00	859,545.54	15,000.00	874,545.54	0.00
					Rehab	0.00	0.00	0.00	0.00	0.00
					Medical	2,425.59	1,356,796.99	110,119.33	1,466,916.32	(87,670.56)
					Legal	0.00	4,636.80	9,786.00	14,422.80	(6,020.17)
					Other	9.00	207,734.66	14,676.38	222,411.04	(122,727.85)
					LC4850 Insured	0.00	0.00	0.00	0.00	0.00
Policy Year Total						2,434.59	2,428,713.99	149,581.71	2,578,295.70	(216,418.58)

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TRISTAR - Confidential

Run By: Joanie Melchert on cstar

Custom Claim Summary

02/01/2023 - 02/28/2023

KWORCC Custom Claim Summary x Policy Year
Data valued as of prior month end

Claim Number/ Claim Type	Claimant Name/ Claimant Status	Injury Date/ Closed Date	Litigated/ Examiner	Denied/ Adj. Loc. Recd.	Paid this Period	Paid	Outstanding	Incurred	Recovery	
Policy Year : 2002										
Policy Year Total: 829					Indemnity	0.00	759,495.12	0.00	759,495.12	0.00
					Rehab	0.00	0.00	0.00	0.00	0.00
					Medical	0.00	1,243,148.43	0.00	1,243,148.43	0.00
					Legal	0.00	0.00	0.00	0.00	0.00
					Other	0.00	168,447.01	0.00	168,447.01	(13,986.06)
					LC4850 Insured	0.00	0.00	0.00	0.00	0.00
Policy Year Total						0.00	2,171,090.56	0.00	2,171,090.56	(13,986.06)
Policy Year : 2003										
Policy Year Total: 908					Indemnity	0.00	1,161,902.67	43,930.00	1,205,832.67	0.00
					Rehab	0.00	0.00	0.00	0.00	0.00
					Medical	2,912.18	1,750,607.30	16,364.28	1,766,971.58	0.00
					Legal	0.00	3,669.10	5,660.40	9,329.50	0.00
					Other	45.00	180,585.29	4,289.71	184,875.00	(78,549.72)
					LC4850 Insured	0.00	0.00	0.00	0.00	0.00
Policy Year Total						2,957.18	3,096,764.36	70,244.39	3,167,008.75	(78,549.72)
Policy Year : 2004										
Policy Year Total: 858					Indemnity	0.00	1,977,455.58	0.00	1,977,455.58	0.00
					Rehab	0.00	0.00	0.00	0.00	0.00
					Medical	122.72	2,328,637.77	27,837.37	2,356,475.14	0.00
					Legal	0.00	2,029.34	2,970.66	5,000.00	0.00
					Other	9.00	305,021.15	2,341.48	307,362.63	(96,610.19)
					LC4850 Insured	0.00	0.00	0.00	0.00	0.00
Policy Year Total						131.72	4,613,143.84	33,149.51	4,646,293.35	(96,610.19)
Policy Year : 2005										
Policy Year Total: 872					Indemnity	0.00	1,823,440.15	0.00	1,823,440.15	0.00
					Rehab	0.00	0.00	0.00	0.00	0.00
					Medical	0.00	2,086,579.03	137,278.65	2,223,857.68	0.00
					Legal	0.00	0.00	0.00	0.00	0.00
					Other	0.00	235,043.32	7,468.12	242,511.44	(37,589.97)
					LC4850 Insured	0.00	0.00	0.00	0.00	0.00
Policy Year Total						0.00	4,145,062.50	144,746.77	4,289,809.27	(37,589.97)
Policy Year : 2006										
Policy Year Total: 876					Indemnity	0.00	1,988,325.78	0.00	1,988,325.78	0.00
					Rehab	0.00	0.00	0.00	0.00	0.00
					Medical	0.00	2,484,530.80	0.00	2,484,530.80	0.00
					Legal	0.00	18,524.20	0.00	18,524.20	0.00
					Other	0.00	261,676.55	0.00	261,676.55	(57,196.73)
					LC4850 Insured	0.00	0.00	0.00	0.00	0.00
Policy Year Total						0.00	4,753,057.33	0.00	4,753,057.33	(57,196.73)

d_claim_summary_modified

TRISTAR - Confidential

Run By: Joanie Melchert on cstar

Custom Claim Summary

02/01/2023 - 02/28/2023

KWORCC Custom Claim Summary x Policy Year
Data valued as of prior month end

Claim Number/ Claim Type	Claimant Name/ Claimant Status	Injury Date/ Closed Date	Litigated/ Examiner	Denied/ Adj. Loc. Recd.	Paid this Period	Paid	Outstanding	Incurred	Recovery	
Policy Year : 2007										
Policy Year Total: 870					Indemnity	0.00	1,763,854.62	17,635.27	1,781,489.89	0.00
					Rehab	0.00	0.00	0.00	0.00	0.00
					Medical	281.45	4,837,262.24	107,168.33	4,944,430.57	(3,160.76)
					Legal	0.00	0.00	4,500.00	4,500.00	0.00
					Other	29.59	469,655.79	14,306.39	483,962.18	(2,304,816.09)
					LC4850 Insured	0.00	0.00	0.00	0.00	0.00
Policy Year Total						311.04	7,070,772.65	143,609.99	7,214,382.64	(2,307,976.85)
Policy Year : 2008										
Policy Year Total: 820					Indemnity	0.00	1,833,668.67	52,500.00	1,886,168.67	0.00
					Rehab	0.00	0.00	0.00	0.00	0.00
					Medical	3,133.20	2,478,823.95	87,423.81	2,566,247.76	(258.82)
					Legal	0.00	19,609.00	29,695.35	49,304.35	0.00
					Other	13.00	290,021.10	9,452.15	299,473.25	(48,995.11)
					LC4850 Insured	0.00	0.00	0.00	0.00	0.00
Policy Year Total						3,146.20	4,622,122.72	179,071.31	4,801,194.03	(49,253.93)
Policy Year : 2009										
Policy Year Total: 721					Indemnity	0.00	1,293,054.97	16,668.31	1,309,723.28	0.00
					Rehab	0.00	0.00	0.00	0.00	0.00
					Medical	276.86	1,888,900.72	65,303.26	1,954,203.98	(25,156.50)
					Legal	0.00	9,617.80	1,608.00	11,225.80	0.00
					Other	18.00	219,504.95	6,030.39	225,535.34	(50,645.65)
					LC4850 Insured	0.00	0.00	0.00	0.00	0.00
Policy Year Total						294.86	3,411,078.44	89,609.96	3,500,688.40	(75,802.15)
Policy Year : 2010										
Policy Year Total: 752					Indemnity	0.00	1,351,348.96	25,000.00	1,376,348.96	0.00
					Rehab	0.00	0.00	0.00	0.00	0.00
					Medical	1,318.38	2,444,008.19	47,066.20	2,491,074.39	(290.30)
					Legal	0.00	4,291.36	4,500.00	8,791.36	0.00
					Other	18.00	273,047.91	15,176.36	288,224.27	(51,318.40)
					LC4850 Insured	0.00	0.00	0.00	0.00	0.00
Policy Year Total						1,336.38	4,072,696.42	91,742.56	4,164,438.98	(51,608.70)
Policy Year : 2011										
Policy Year Total: 603					Indemnity	0.00	933,276.37	0.00	933,276.37	0.00
					Rehab	0.00	0.00	0.00	0.00	0.00
					Medical	0.00	1,698,691.54	2,300.00	1,700,991.54	(15.00)
					Legal	0.00	5,046.72	0.00	5,046.72	0.00
					Other	0.00	148,606.45	200.00	148,806.45	(15,882.49)
					LC4850 Insured	0.00	0.00	0.00	0.00	0.00
Policy Year Total						0.00	2,785,621.08	2,500.00	2,788,121.08	(15,897.49)

d_claim_summary_modified

TRISTAR - Confidential

Run By: Joanie Melchert on cstar

Custom Claim Summary

02/01/2023 - 02/28/2023

KWORCC Custom Claim Summary x Policy Year
Data valued as of prior month end

Table with 11 columns: Claim Number/Claim Type, Claimant Name/Claimant Status, Injury Date/Closed Date, Litigated/Examiner, Denied/Adj. Loc. Recd., Paid this Period, Paid, Outstanding, Incurred, Recovery. Rows for Policy Years 2012-2016, including sub-totals and detailed claim categories like Indemnity, Rehab, Medical, Legal, Other, and LC4850 Insured.

d_claim_summary_modified

TRISTAR - Confidential

Run By: Joanie Melchert on cstar

Custom Claim Summary

02/01/2023 - 02/28/2023

KWORCC Custom Claim Summary x Policy Year
Data valued as of prior month end

Table with 11 columns: Claim Number/Claim Type, Claimant Name/Claimant Status, Injury Date/Closed Date, Litigated/Examiner, Denied/Adj. Loc. Recd., Paid this Period, Paid, Outstanding, Incurred, Recovery. Rows for Policy Years 2017-2021, including sub-totals and detailed claim categories like Indemnity, Rehab, Medical, Legal, Other, and LC4850 Insured.

d_claim_summary_modified

TRISTAR - Confidential

Run By: Joanie Melchert on cstar

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Custom Claim Summary

02/01/2023 - 02/28/2023

KWORCC Custom Claim Summary x Policy Year
 Data valued as of prior month end

<u>Claim Number/ Claim Type</u>	<u>Claimant Name/ Claimant Status</u>	<u>Injury Date/ Closed Date</u>	<u>Litigated/ Examiner</u>	<u>Denied/ Adj. Loc. Recd.</u>	<u>Paid this Period</u>	<u>Paid</u>	<u>Outstanding</u>	<u>Incurred</u>	<u>Recovery</u>	
Policy Year : 2022										
Policy Year Total: 703					Indemnity	43,460.73	315,395.27	972,575.89	1,287,971.16	0.00
					Rehab	0.00	0.00	0.00	0.00	0.00
					Medical	109,592.08	1,438,974.95	1,531,787.48	2,970,762.43	(19,208.57)
					Legal	1,756.30	11,268.00	99,855.00	111,123.00	0.00
					Other	23,142.91	155,520.56	327,714.58	483,235.14	0.00
					LC4850 Insured	0.00	0.00	0.00	0.00	0.00
					Policy Year Total	177,952.02	1,921,158.78	2,931,932.95	4,853,091.73	(19,208.57)
Policy Year : 2023										
Policy Year Total: 103					Indemnity	5,864.98	5,864.98	171,976.01	177,840.99	0.00
					Rehab	0.00	0.00	0.00	0.00	0.00
					Medical	6,160.15	6,216.04	1,021,983.96	1,028,200.00	0.00
					Legal	0.00	0.00	3,000.00	3,000.00	0.00
					Other	859.68	869.24	151,880.76	152,750.00	0.00
					LC4850 Insured	0.00	0.00	0.00	0.00	0.00
					Policy Year Total	12,884.81	12,950.26	1,348,840.73	1,361,790.99	0.00
Grand Total: 21130					Indemnity	218,850.21	31,696,103.79	2,781,939.91	34,478,043.70	(51,121.92)
					Rehab	0.00	573.00	2,500.00	3,073.00	0.00
					Medical	161,676.94	50,693,514.16	4,441,468.73	55,134,982.89	(916,217.99)
					Legal	15,001.10	850,038.17	447,087.29	1,297,125.46	(11,597.99)
					Other	30,073.29	5,196,876.42	785,800.08	5,982,676.50	(3,956,045.40)
					LC4850 Insured	0.00	0.00	600.00	600.00	0.00
					Grand Total	425,601.54	88,437,105.54	8,459,396.01	96,896,501.55	(4,934,983.30)

TRISTAR

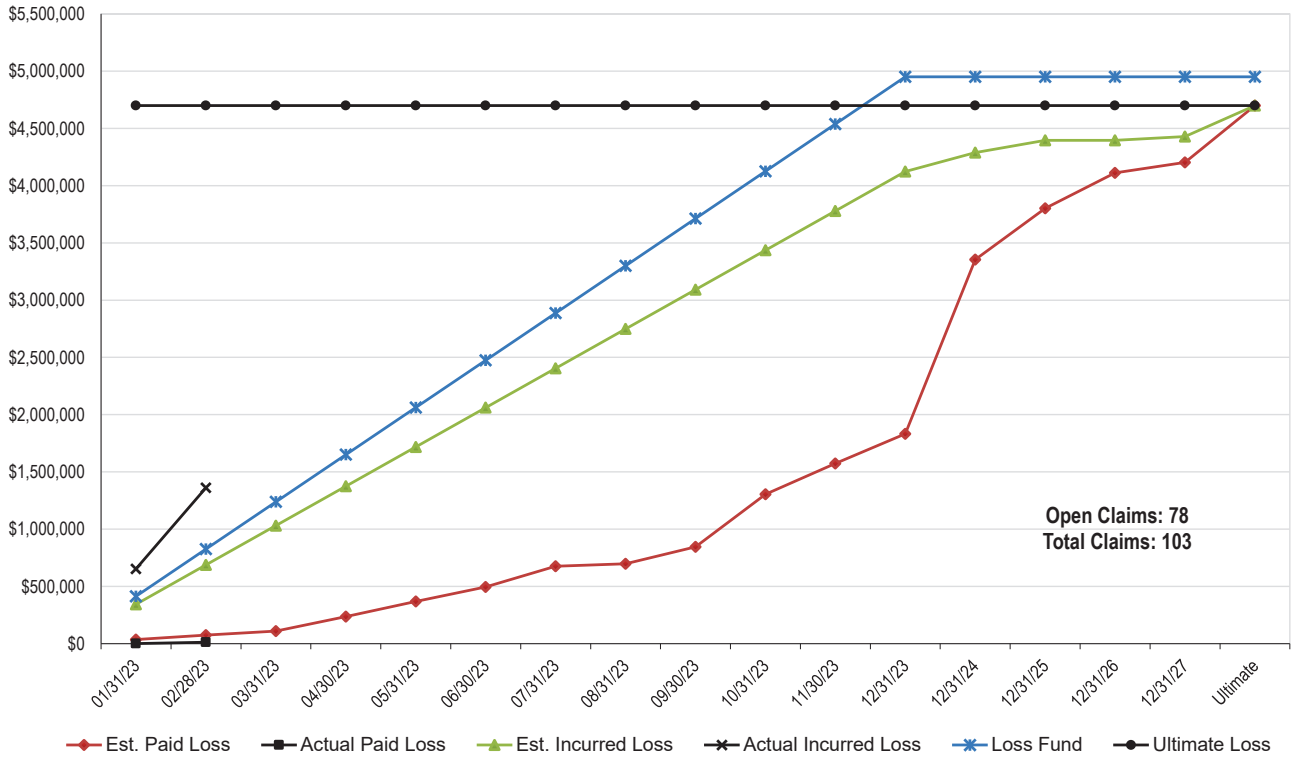
Savings Summary Report

Report range : 20230201 to 20230228
 Client selection : KWORCC
 Executed at : Mar 1, 2023, 4:28:46 AM

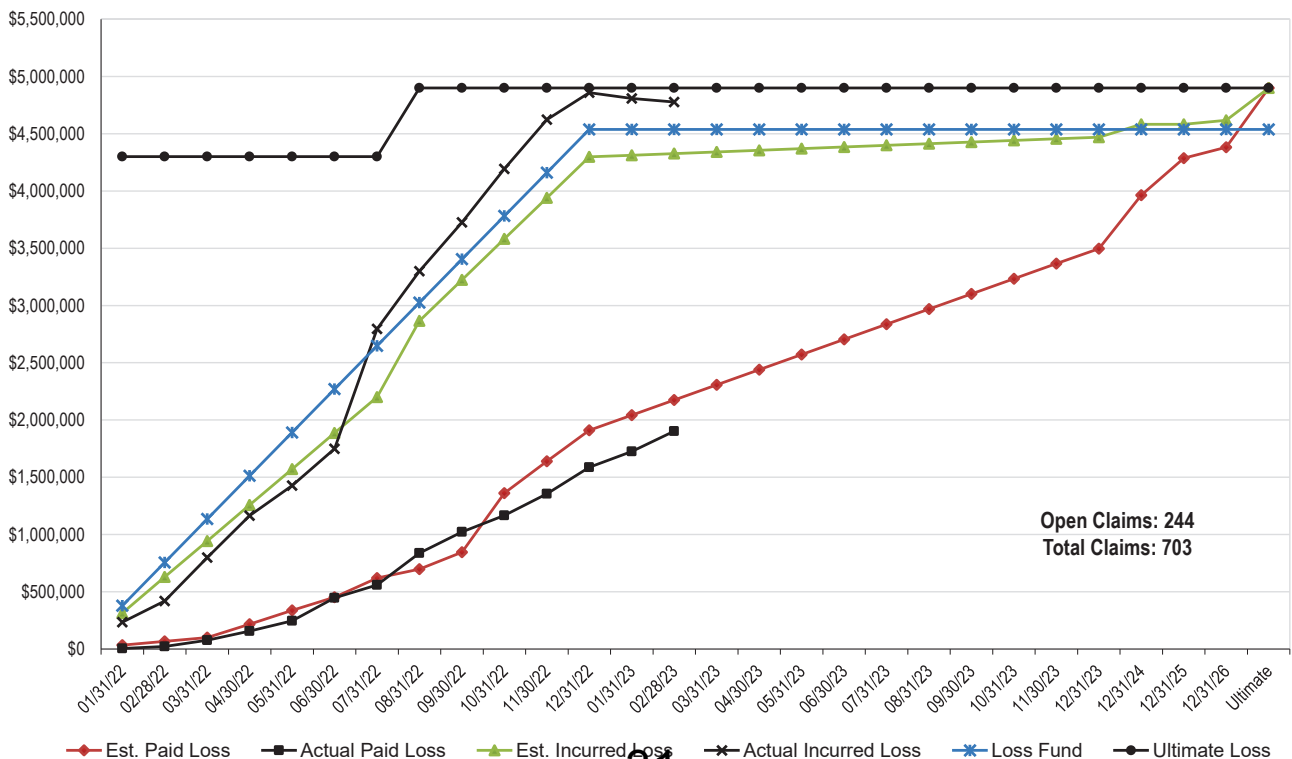
KANSAS WORKERS RISK COOP (KWORCC)

Bill Type	Bills Invoiced	Lines Invoiced	Billed Charges	BR Savings	PPO Savings	SR Savings	Total Allowed	BR Fees	PPO Fees	Total Fees	Gross Savings	Gross Savings Pct	PPO Hits	PPO Penetration Pct
Ambulatory Surgery Center	1	1	\$ 12,640.00	\$ 9,940.32	\$ 0.00	\$ 0.00	\$ 2,699.68	\$ 9.00	\$ 0.00	\$ 9.00	\$ 9,940.32	79 %	0	0 %
Chiropractic	4	8	\$ 392.00	\$ 2.13	\$ 104.72	\$ 0.00	\$ 285.15	\$ 36.00	\$ 28.27	\$ 64.27	\$ 106.85	27 %	4	100 %
Hospital IP	4	51	\$ 185,648.13	\$ 131,321.00	\$ 5,331.86	\$ 0.00	\$ 48,995.27	\$ 16,447.98	\$ 1,439.60	\$ 17,887.58	\$ 136,652.86	74 %	3	75 %
Hospital OP	83	411	\$ 227,359.07	\$ 125,533.04	\$ 13,005.13	\$ 0.00	\$ 88,820.90	\$ 14,740.87	\$ 3,511.35	\$ 18,252.22	\$ 138,538.17	61 %	62	75 %
Medical Supply/DME	8	13	\$ 4,606.59	\$ 698.97	\$ 133.56	\$ 0.00	\$ 3,774.06	\$ 72.00	\$ 36.07	\$ 108.07	\$ 832.53	18 %	3	38 %
Pharmacy	25	34	\$ 7,246.13	\$ 899.24	\$ 0.00	\$ 0.00	\$ 6,346.89	\$ 225.00	\$ 0.00	\$ 225.00	\$ 899.24	12 %	0	0 %
Provider/Physician	139	203	\$ 61,201.40	\$ 32,067.26	\$ 2,525.72	\$ 0.00	\$ 26,608.42	\$ 1,251.00	\$ 681.96	\$ 1,932.96	\$ 34,592.98	57 %	105	76 %
PT/OT	43	112	\$ 10,489.79	\$ 3,057.75	\$ 1,425.87	\$ 0.00	\$ 6,006.17	\$ 387.00	\$ 384.96	\$ 771.96	\$ 4,483.62	43 %	40	93 %
	307	833	\$ 509,583.11	\$ 303,519.71	\$ 22,526.86	\$ 0.00	\$ 183,536.54	\$ 33,168.85	\$ 6,082.21	\$ 39,251.06	\$ 326,046.57	64 %	217	71 %
Full Duplicate	22	58	\$ 31,497.03	\$ 31,497.03	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 31,497.03	100 %	0	0 %
Reconsideration	4	0	\$ 0.00	(\$ 573.33)	\$ 19.27	\$ 0.00	\$ 554.06	\$ 0.00	\$ 5.21	\$ 5.21	(\$ 554.06)	null	3	75 %
	26	58	\$ 31,497.03	\$ 30,923.70	\$ 19.27	\$ 0.00	\$ 554.06	\$ 0.00	\$ 5.21	\$ 5.21	\$ 30,942.97	98 %	3	12 %
Total	333	891	\$ 541,080.14	\$ 334,443.41	\$ 22,546.13	\$ 0.00	\$ 184,090.60	\$ 33,168.85	\$ 6,087.42	\$ 39,256.27	\$ 356,989.54	66 %	220	66 %

2023 Policy Year Performance Valued as of 2/28/2023

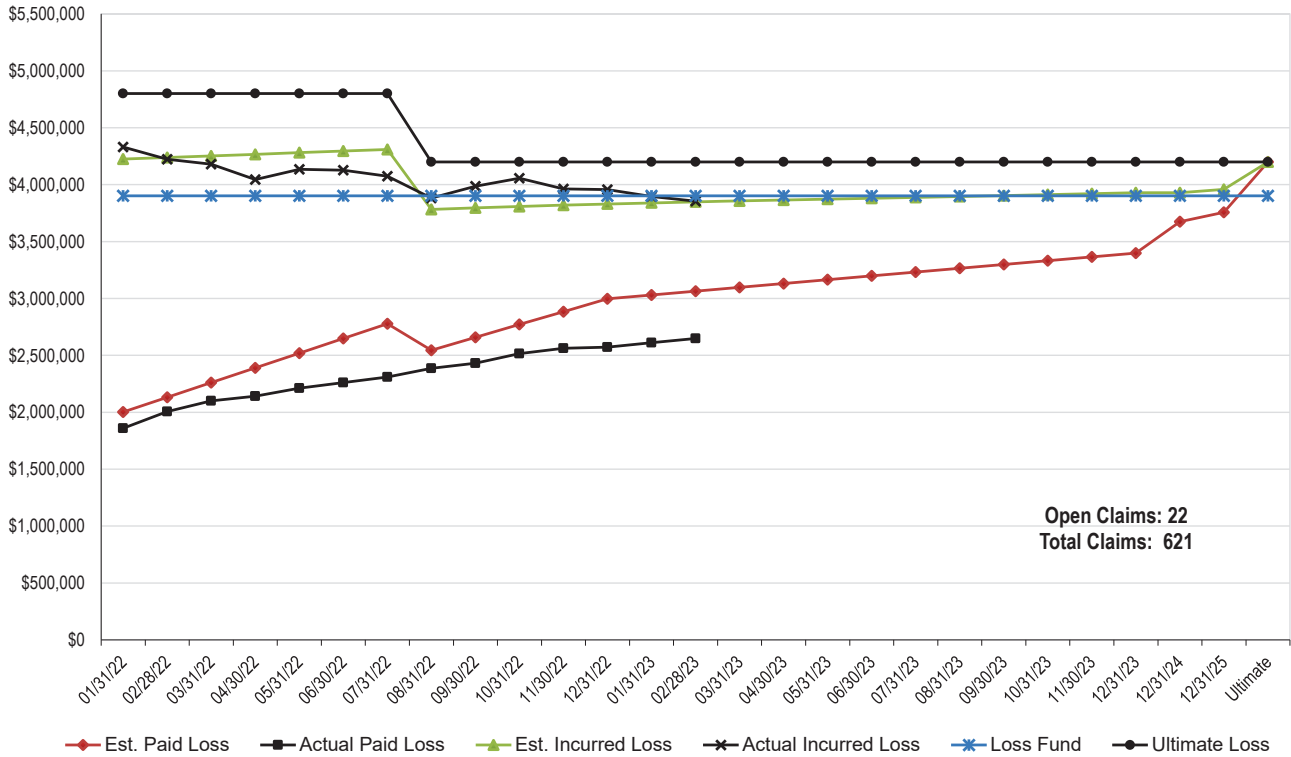


2022 Policy Year Performance Valued as of 2/28/2023



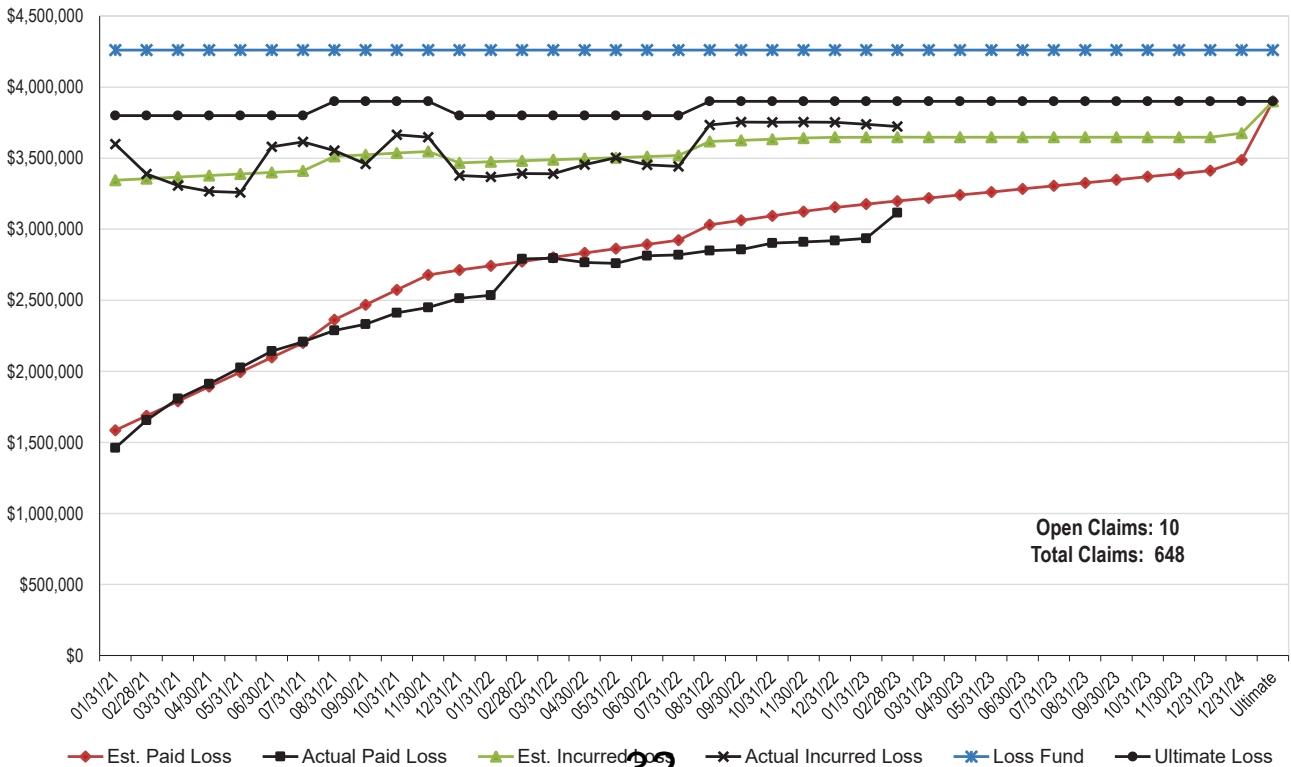
2021 Policy Year Performance

Valued as of 2/28/2023

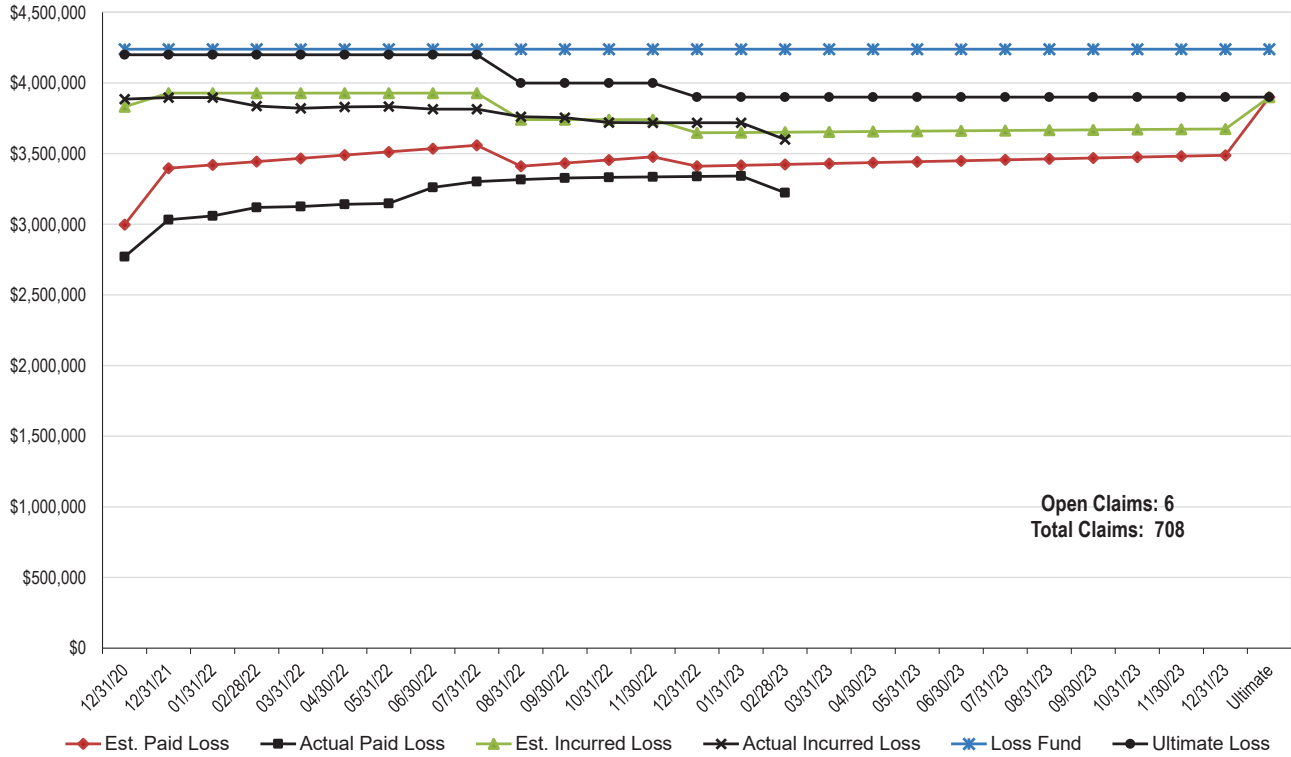


2020 Policy Year Performance

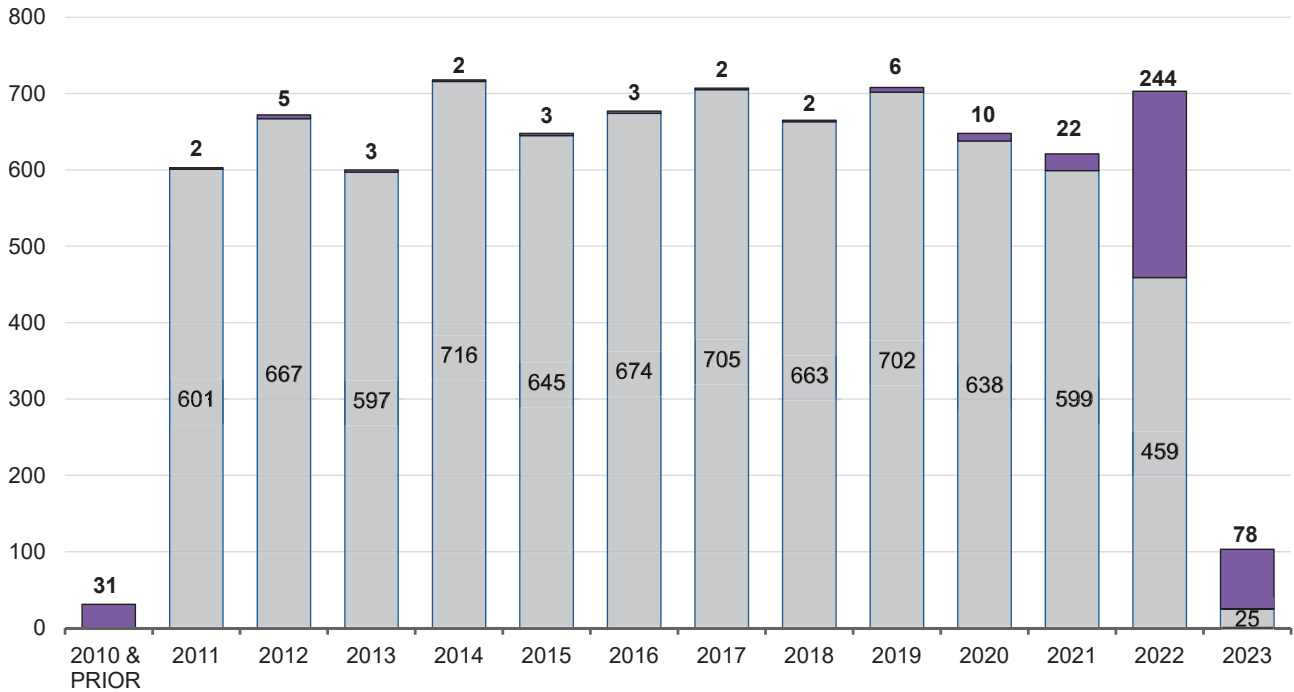
Valued as of 2/28/2023



2019 Policy Year Performance Valued as of 2/28/2023



Open/Closed Claims by Policy Year Valued as of 2/28/2023



2010 and Prior Years
Closed Claims - 13,026
Open Claims - 31

Legend: Closed (Grey), Open (Purple)

County Visits as of March 22nd, 2023

County	Ben	Brandon	Jes	Totals
Allen			3/22 Insp	1
Anderson			3/22 Insp	1
Atchison				
Barber	3/7 Insp			1
Bourbon				
Brown		2/9 Insp	2/1 PR	2
Chase			2/13 PR, 3/21 PR, 2/21 Insp	3
Chautauqua				
Cherokee				
Clark	2/15 Insp			1
Clay			2/15 PR	1
Cloud			3/8 PR	1
Comanche	3/7 Insp			1
Cowley				
Cheyenne	3/21 Insp			1
Decatur	3/22 Insp			1
Dickinson		3/16 Insp		1
Doniphan		2/6 Insp	2/1 PR	2
Douglas				
Edwards	2/16 Insp		3/1 PR	2
Elk				
Ellis				
Ellsworth				
Finney	2/9 Insp	3/20 Safety		2
Ford	2/15 Insp		3/2 FL, 3/2 DDC	3
Franklin		2/13 Insp	2/7 PR	2
Geary		3/14 PR		1
Gove				
Grant	2/8 Insp			1
Gray	2/14 Insp			1
Greenwood			3/14 Insp	1
Hamilton	2/7 Insp			1
Harper	3/8 Insp			1
Haskell	2/14 Insp			1
Hodgeman	2/15 Insp			1
Jackson		2/2 Insp	2/1 PR	2
Jefferson		1/18 Insp		1
Jewell				
Kearny	2/7 Insp			1
Kingman	3/8 Insp			1
Kiowa	3/7 Insp			1
Lane	1/31 Insp			1
Leavenworth			2/7 PR	1
Lincoln				

County Visits as of March 22nd, 2023

Linn			3/7 Insp	1
			1/19 Insp, 1/26 PR,	
Lyon			2/27 Insp	3
Marion			3/21 Insp	1
Marshall		3/1 Insp	3/8 PR	2
McPherson	3/1 Insp		3/16 PR, 3/1 PR	3
Meade	2/14 Insp	3/21 Safety		2
Miami			2/7 PR	1
Mitchell				
Montgomery				
Morris		3/6 Insp	1/10 PR, 2/13 PR	3
Morton	2/8 Insp			1
Neosho				
Ness	2/1 Insp			1
Norton				
Osage			2/27 Insp	1
Osborne				
Ottawa			3/8 PR	1
Pawnee	2/2 Insp		3/1 PR	2
Phillips				
Pottawatomie		2/16 Safety, 3/7 Insp	1/11 PR, 1/30 PR	4
Rawlins	3/22 Insp			1
Reno				
Republic			3/8 PR	1
Rice	3/3 Insp		3/1 PR	2
Rush	2/1 Insp			1
Russell				
Saline		3/22 Safety	1/17 PR, 1/24 Insp	3
Scott	1/31 Insp			1
Sheridan	3/22 Insp			1
Sherman	3/21 Insp			1
Smith				
Stafford	3/9 Insp		3/1 PR	2
Stanton	2/7 Insp			1
Stevens	2/8 Insp			1
Thomas				
Trego				
Wabaunsee		2/28 Insp	1/30 PR	2
Wallace	3/21 Insp			1
Wilson				
Woodson			3/14 Insp	1
			Total Visits	87
			Working Days To- Date	54
			Visits/Working Day	1.61

KWORCC
January 1, 2023 to January 1, 2024

Named Insured	Certificate Number
1 Allen County	1201 AL 23
2 Anderson County	1201 AD 23
3 Barber County	1201 BA 23
4 Bourbon County	1201 BO 23
5 Brown County	1201 BR 23
6 Chase County	1201 CS 23
7 Chautauqua County	1201 CQ 23
8 Cherokee County	1201 CE 23
9 Cheyenne County	1201 CN 23
10 Clark County	1201 CA 23
11 Clay County	1201 CY 23
12 Cloud County	1201 CO 23
13 Comanche County	1201 CM 23
14 Comanche Hospital	1201 CH 23
15 Cowley County	1201 CL 23
16 Decatur County	1201 DE 23
17 Dickinson County	1201 DK 23
18 Doniphan County	1201 DP 23
19 Edwards County	1201 EW 23
20 Elk County	1201 EK 23
21 Ellis County	1201 ES 23
22 Ellsworth County	1201 EL 23
23 Ellsworth RWD #1	1201 ECRWD1 23
24 Finney County	1201 FI 23
25 Ford County	1201 FO 23
26 Franklin County	1201 FA 23
27 Geary County	1201 GA 23
28 Gove County	1201 GV 23
29 Grant County	1201 GT 23
30 Gray County	1201 GY 23
31 Greenwood County	1201 GW 23
32 Hamilton County	1201 HM 23
33 Hamilton County Hospital	1201 HH 23
34 Harper County	1201 HP 23
35 H-M CDDO	1201 HMCDDO 23
36 Haskell County	1201 HS 23
37 Hodgeman County	1201 HG 23
38 Jackson County	1201 JA 23
39 Jefferson County	1201 JF 23
40 Jefferson County RWD #12	1201 JCRWD12 23
41 Jewell County	1201 JW 23
42 Kansas Association of Counties	1201 KAC 23
43 Kansas Sheriffs' Association	1201 KSA 23
44 Kearny County	1201 KE 23
45 Kingman County	1201 KM 23
46 Kiowa County	1201 KW 23
47 Lane County	1201 LE 23
48 Lincoln County	1201 LN 23
49 Linn County	1201 LI 23
50 Linn County RWD #2	1201 LCRWD2 23
51 Lyon County	1201 LY 23
52 Marion County	1201 MN 23
53 Marshall County	1201 MA 23
54 McPherson County	1201 MP 23
55 Meade County	1201 ME 23
56 Miami County	1201 MI 23
57 Mitchell County	1201 MT 23
58 Montgomery County	1201 MG 23
59 Morris County	1201 MR 23
60 Morton County	1201 MO 23
61 MTAA	1201 MTAA 23
62 NCKRJDF	1201 NCKRJDF 23
63 NEKES	1201 NEKES 23
64 Neosho County	1201 NO 23
65 Ness County	1201 NS 23
66 Norton County	1201 NR 23
67 Osage County	1201 OS 23
68 Osborne County	1201 OB 23
69 Ottawa County	1201 OT 23
70 Pawnee County	1201 PW 23
71 Phillips County	1201 PL 23
72 Pottawatomie County	1201 PT 23
73 Rawlins County	1201 RW 23
74 Reno County	1201 RN 23
75 Republic County	1201 RP 23
76 Rice County	1201 RC 23
77 Rooks County	1201 RO 23
78 Rush County	1201 RU 23
79 Russell County	1201 RS 23
80 Saline County	1201 SL 23
81 Scott County	1201 SC 23
82 Sheridan County	1201 SD 23
83 Sherman County	1201 SH 23
84 Smith County	1201 SM 23
85 Stafford County	1201 SF 23
86 Stanton County	1201 ST 23
87 Stevens County	1201 SE 23
88 Thomas County	1201 TO 23
89 Trego County	1201 TR 23
90 Wabaunsee County	1201 WB 23
91 Wallace County	1201 WL 23
92 Woodson County	1201 WO 23

81 Counties; 2 Hospitals; 3 RWDs; 5 Cooperatives & Airport Aut