

# KWORCC



## Ness County Courthouse

### May 2023

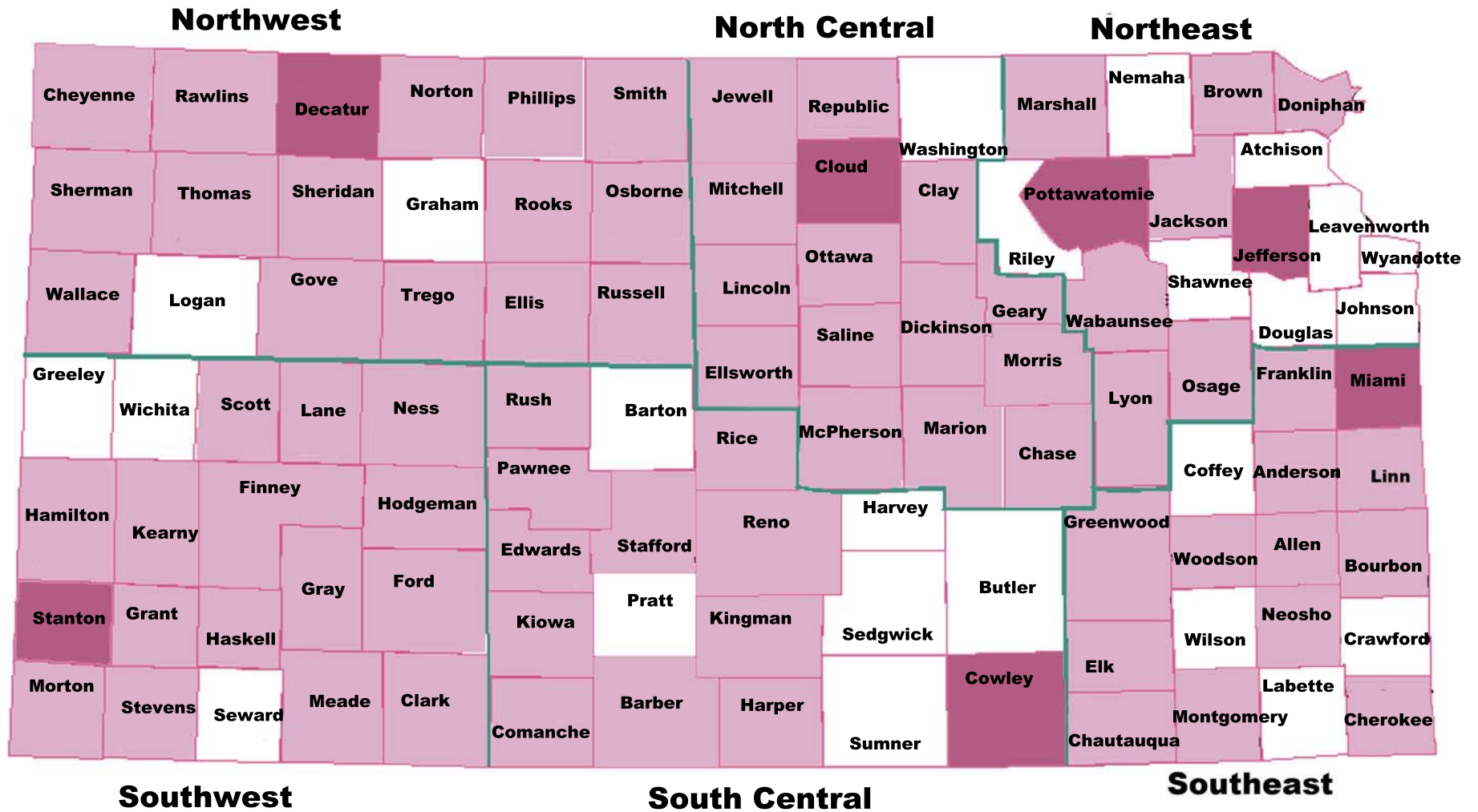
Agenda & Notice of Meeting  
Kansas Workers Risk Cooperative for Counties  
1-785-357-1069

May 18, 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)

May 18, 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 April 20, 2023 (Pg. 1-5)
4. Administrator’s Report – *Jim Parrish*
  - a. ACH Payment Requiring Board Approval (Pg.7)
  - b. Independent Audit Report – Dana (Email)
  - c. Recommended County Policies
    - i. Remote & Hybrid Work Policy (Pg. 9-12)
    - ii. Injury Leave Policy (Pg 13)
    - iii. Timely Reporting Policy (Pg 15)
  - d. Switch to Generic Letterhead
5. Marketing Report – *Jes Pfannenstiel*
6. Financial Report – *Amy Dukes, WNNJ*
  - a. April 2023 Financial Statements (Pg. 17-23)
  - b. Check Register (Pg. 25)
  - c. Equities Performance Report (Pg. 27)
7. Claims Report – TRISTAR Risk Management (Pg. 29-32)
  - a. Select Claims Review – *Amanda Chamberland*
  - b. Medical Bill Review Report – *Amanda Chamberland* (Pg. 33)
  - c. Policy Year Performance Review – *Jess Cornejo* (Pg. 35-37)
8. Loss Prevention and County Visits - *Brandon Mann* (Pg. 39-41)
9. Legal Report
10. Committee Reports
  - a. Audit Committee Report – KWORCC Resolution 2023-45 (Pg. 43)
  - b. Upcoming Meeting Scheduled - Investment Committee July 27, 2023 at 12:15 pm
11. Other items
12. Adjournment



**Minutes**  
**Meeting, Board of Trustees**  
**Kansas Workers Risk Cooperative for Counties**  
**April 20, 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 April 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 1:00 pm on April 20, 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; Linda Buttron, Jefferson County Clerk, Controller; 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, Claims Examiner III with TriStar Risk Management (TRISTAR), Jess Cornejo and Kyle Johnston of Cornerstone Risk Solutions (CRS) and Amy Dukes of Wendling, Noe, Nelson & Johnson, LLC (WNNJ).

President Wilt first addressed Agenda Item No. 2, “Approval of the Agenda,” Mr. Parrish recommended the relocation of Agenda Item No. 6, “Financial Report” to Agenda Item No. 4 with the remaining items being renumbered. Mr. Parrish recommended the approval of the agenda as amended. Mr. McEvoy moved to approve the agenda with the change. Mr. Roberts seconded the motion which CARRIED unanimously.

President Wilt then addressed Agenda Item No. 3, “Consideration of Minutes of the Meeting of March 30, 2023.” Ms. Barton moved to approve the minutes with one minor correction. Mr. Roberts seconded the motion which CARRIED unanimously.

President Wilt requested Ms. Dukes with WNNJ address Agenda Item No. 4 “Financial Report.” Ms. Dukes discussed the financial statements for March 2023 and responded to questions. Mr. Roberts moved to receive and file the financial statements as of March 31, 2023. Mr. Caspers seconded the motion which CARRIED unanimously.

Ms. Dukes then discussed in detail the pre-audited March 31, 2023 quarterly financial report she prepared for filing with the Kansas Insurance Department (KID). Mr. McEvoy moved to approve filing the report with KID as proposed. Ms. Barton seconded the motion which CARRIED unanimously.

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

Finally, Ms. Dukes addressed the BOK Equities Investments Update and the Quarterly Investments Summary as of March 31, 2023. Ms. Dukes asked for questions or any discussion. President Wilt thanked Ms. Dukes.

Next, President Wilt asked Mr. Parrish to address Agenda Item No. 5a of the Administrator’s Report, “Ratification of Check and Electronic Transfers of Funds.” Mr. Parrish stated there have been two additional electronic transfers since the board packet was printed. He then itemized the four electronic transfers of funds and the check for ratification. Mr. Roberts moved to ratify the check and the electronic transfers of funds as presented. Mr. McEvoy seconded the motion which CARRIED unanimously.

Next, Mr. Parrish to address Agenda Item No. 5b, “9410 – Resolution 2023-31.” Mr. Parrish explained class code 9410 has an unusually high cost not justified by KWORCC’s experience. Therefore, KWORCC staff recommends dropping the use of class code 9410 and reclassifying the employees to appropriate class codes based on job description. Ms. Jarboe-Paxson will be sending all KWORCC members a copy of the new class code manual to help counties place job



descriptions in the proper class code. Resolution 2023-31 formalizes this plan. Mr. Caspers moved to adopt Resolution 2023-31. Ms. Barton seconded the motion which CARRIED unanimously.

Under Agenda Item 5c, Mr. Parrish requested that Ms. Jarboe-Paxson report on the 2023 Premiums and 2022 Audited Premiums received. Ms. Jarboe-Paxson reported all counties have paid 2023 estimated premiums. Of the 2022 audited premiums due after payroll audits, KWORCC has received all except approximately \$81,000. She reported that two additional audited premiums were received since the board packet was printed.

Mr. Parrish then addressed Agenda Item No. 5d, “Underwriting Criteria for Tier Placement”. Mr. Parrish presented the current underwriting evaluation worksheet to the Board. KWORCC staff discussed with the Board the current underwriting criteria for counties and requested suggestions from the Board and for clarifications. New underwriting criteria will be explained by articles in KWORDS. KWORCC staff will work on a proposed draft, to present to the Trustees.

Next, Mr. Parrish addressed Agenda Item No. 5e, “Discussion and Possible Adjustment of Minimum Premium.” Mr. Parrish reported that KWORCC’s minimum premium has been the same since its founding. If it had been adjusted with inflation the current minimum premium would be more than double the current minimum premium. After discussion Mr. Caspers moved to increase the minimum premium for 2024 to \$950 with an annual review of the minimum premium going forward. Mr. McEvoy seconded the motion which CARRIED unanimously.

Finally, Mr. Parrish addressed Agenda Item No. 5f, “Update on Recommended Policies for Counties (including Work from Home)”. Mr. Parrish reported that KWORCC staff have been collaborating on a few policy recommendations for counties and hope to have the updated policies prepared for approval by the Board Meeting in May. In addition, KWORCC staff are working on an updated personnel manual and office policies which will be presented over the next several months. Mr. Wilt thanked Mr. Parrish.

President Wilt asked for the “Marketing Report” pursuant to Agenda Item No. 6. Mr. Pfannenstiel reported on recent marketing activities. He stated several counties have expressed interest in learning more about KWORCC. Mr. Pfannenstiel

also mentioned three upcoming conferences that he will be attending. He then asked for and responded to questions. President Wilt thanked Mr. Pfannenstiel for his report.

Agenda Item No. 7, “Claims Report- TRISTAR Risk Management.” As to Agenda Item No. 7a “Select Claims Review,” 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 20832669, Mr. Roberts seconded the motion which CARRIED unanimously. Ms. Barton moved to approve the proposed course of action for claim number 20829653. Mr. Wilt seconded the motion which CARRIED unanimously.

Ms. Chamberland then addressed Agenda Item No. 7b, “Medical Bill Review Report,” stating that KWORCC experienced a savings of 40% for the month of March 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 2019 through February 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 March 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 31 open claims for 2010 and prior years out of 13,057 total claims. The majority of the open claims are in 2022 and 2023. The older open claims are mostly open running awards for medical care. Claims are trending above expected for 2023 but that has a lot to do with timing.

Mr. Cornejo then presented the Loss Ratios by policy year. The average loss ratio for all years is 67%, the target loss ratio is 65%. He then discussed the average cost per claim. From 2011 to 2022, the average is just over \$4,300. Finally, he discussed the number of claims per million of payroll as well as the average number of claims per member, both of which have trended downward since 2010. This is indicative of a commitment to loss control, safety training and effective claims management. Mr. Cornejo asked for questions or any discussion.

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 completed 112 visits to member counties in 70 working days,



with an average of 1.60 visits per working day. Mr. Mann reported that all first-round inspections for all counties have been completed. Mr. Mann recently attended the KCMO Prima Meeting which provided a presentation on the aging workforce and workplace violence. Mr. Mann also stated in the light of recent events with the split ring wheels he wrote a KWORDS article with instructional and preventative measures he has conveyed to member counties. Mr. Mann stated that the loss prevention staff is compiling a list of the safety issues based on member county inspections for the Trustees at the next Board Meeting. Mr. Mann reported that he will be conducting a presentation at the Kansas Clerks Association meeting on workplace safety.

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" there were no reports to be presented. President Wilt reminded the Board of the Audit Committee Meeting at noon on May 18<sup>th</sup> that will be held via zoom.

There being no further business, President Wilt moved to adjourn the meeting at 2:45 pm.

The KWORCC Board of Trustees approved the foregoing minutes on the 18th day of May 2023.

Greg Riat, Secretary  
KWORCC Board of Trustees





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

**===== ELECTRONIC TRANSFER OF FUNDS FOR APPROVAL May 18, 2023 =====**

<b><u>Date</u></b>	<b><u>Amt</u></b>	<b><u>Wired From</u></b>	<b><u>Wired To</u></b>	<b><u>For</u></b>
6/22/2023	\$86,227.24	Kaw Valley Admin	Ks Dept of Labor	2022 Paid Loss Assessment



## **Work-from-Home Policy (Remote & Hybrid Work Policy & Agreement)**

### **Policy Statement**

Remote and hybrid work arrangements, may be used to allow County employees to fulfill some or all of their duties from an off-site location. Approval for such arrangements is granted at the discretion of the County and is subject to ongoing and periodic review. The determination of staff member eligibility for remote and hybrid work will be made in accordance with this policy and the needs of the County.

This policy outlines guidelines for employees who work from a location other than County offices for some or all of their hours worked (“Remote Work”). All Remote Work must receive prior approval from the County. The determination of staff member eligibility for remote and hybrid work will be made in accordance with this policy and the needs of the County. Remote work does not change the terms and conditions of your employment with the County, except as approved by the County.

Employees may work remotely on a permanent or temporary basis depending on business needs. Employees may also work remotely every day or only some days during the week.

Employees must indicate the primary working address from which they will be working remotely. **All employees who perform Remote Work must do so at a location within the state of Kansas.**

Expectations for timely completion of work, meeting attendance, responsiveness and other performance criteria are the same for Remote Work and on-site staff members.

### **Term**

The County may designate a term or length of time for the Remote Work arrangement. Regardless of the term, the Remote Work arrangement may be discontinued at will and at any time at the request of either the remote worker or the County. Every effort will be made to provide adequate notice of such change to accommodate commuting, childcare and other issues that may arise from the termination of a remote work arrangement.

### **Eligibility**

Employees requesting Remote Work arrangements must be employed with the County for a minimum of six (6) months of continuous, regular employment and must have a satisfactory

performance record. The County reserves the right to create positions which are strictly designed for Remote Work.

Before entering into any Remote Work agreement, the employee and manager, will evaluate the suitability of such an arrangement, considering each of the following:

- **Employee suitability.** The employee and manager will assess the needs and work habits of the employee, compared to traits customarily recognized as appropriate for successful remote workers.
- **Job responsibilities.** The employee and manager will discuss the job responsibilities and determine if the job is appropriate for a telecommuting arrangement.
- **Equipment needs, workspace design considerations and scheduling issues.** The employee and manager will review the physical workspace needs and the appropriate location for the telework.
- **Tax and other legal implications.** The employee must determine any tax or legal implications under IRS, state and local government laws, and/or restrictions of working out of a home-based office. Responsibility for fulfilling all obligations in this area rests solely with the employee.

If the employee and manager agree, a Remote Work Agreement will be signed by both parties. An example is attached.

### **Guidelines for Remote Workers**

To ensure the best possible performance and comfort, KWORCC recommends that employees working remotely to:

- Choose a quiet and distraction-free working space.
- Have an Internet connection that's adequate for their job.
- Dedicate their full attention to their job duties during working hours.
- Adhere to all meal and rest break and attendance schedules agreed upon with their manager and in compliance with state law.
- Ensure their schedules overlap with those of their team members for as long as is necessary to complete their job duties effectively.

### **Compliance with Policies**

Remote employees must follow all County policies like their office-based colleagues. Examples of policies that all employees should abide by include, but are not limited to, the following:

- Attendance
- Social media
- Confidentiality
- Data protection
- Employee Code of Conduct
- Anti-discrimination/Anti- harassment/Equal opportunity
- Safety
- Dress code when meeting in-person or by video with customers, partners or other County employees.



## **Equipment and Expenses**

The County may provide employees working remotely with equipment necessary for employees' job duties at the discretion of the County. Examples include computer equipment, County-required software and other desktop equipment which will add to the efficiency of the remote worker.

All equipment provided County workers is owned by the County, the County retains control over such property and reserves the right to monitor any County property located at the Remote Work location.

Specifically, employees working remotely must:

- Keep their equipment password protected.
- Store equipment in a safe and clean space when not in use
- Follow all data encryption, protection standards and settings.
- Refrain from visiting untrustworthy or suspicious sites.
- Only download authorized software with prior approval.
- Keep confidential information in locked file cabinets and desks.

Remote employees will also receive expense reimbursement to cover reasonable and necessary County related expenses that are incurred (e.g. Internet, shipping costs). The County may reimburse a portion of homeowners' insurance coverage when required by the County to protect equipment. Follow our expense reimbursement policy in terms of required documentation.

Upon termination of employment, all County property will be returned to the County unless other arrangements have been made.

## **Safety**

Employees are expected to maintain their home workspace in a safe manner, free from safety hazards. The County may provide each remote worker with a safety checklist that must be completed when the workstation is set up and every six months thereafter. Injuries sustained by the employee in a home office location and in conjunction with his or her regular work duties are normally covered by the County's workers' compensation policy. Remote workers are responsible for notifying the employer of such injuries as soon as practicable. The employee is liable for any injuries sustained by visitors to his or her home worksite.

## **Childcare or Eldercare**

Remote work is not designed to be a replacement for appropriate either childcare or eldercare. Although an individual employee's schedule may be modified to accommodate riyhrt childcare or eldercare needs, the focus of the arrangement must remain on job performance and meeting business demands. Prospective remote workers are encouraged to discuss expectations of Remote Work with family members prior to entering a trial period. Staff members should not use hybrid and remote work as a substitute for dependent care.

**Remote Work Agreement**

The undersigned County employee certifies that he or she has read the attached Remote Work Policy and agrees to the duties, obligations, responsibilities and conditions for remote workers described in the policy. I understand that I remain subject to all of the County’s internal policies including, but not limited to, policies relating to technology, confidential information, harassment and discrimination prevention and safety policies.

The undersigned County employee agrees that, among other things, I am responsible for following my remote work schedule, taking proper measures to secure County information, assets and systems and maintaining my workspace in a safe manner.

The undersigned County employee understands that the County may at any time change any or all of the conditions under which I am permitted to work remotely or withdraw permission to work remotely.

The undersigned County employee acknowledges receipt of the following equipment:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The undersigned County employee understands and agrees that all County policy regarding the proper maintenance of office equipment applies to any such equipment in the employee’s possession at a remote worksite. Provided equipment shall be used only for work-related activities. At the end of the employment relationship or termination of this Remote Work Agreement, the undersigned County employee agrees to immediately return this equipment or reimburse the County for the value of this equipment.

The undersigned County employee understands that the County may monitor any equipment that is provided to me.

**The undersigned County employee has reviewed the Employee Remote Work Policy with his or her supervisor and understands its contents. The undersigned County employee understands that this Policy may be altered or terminated at any time.**

County Employee Signature: \_\_\_\_\_

Date: \_\_\_\_\_

County Supervisor Signature: \_\_\_\_\_

Date: \_\_\_\_\_

County Employee Address: \_\_\_\_\_

(where majority of Remote Work will be performed)

## Injury Leave Policy

When a county employee is injured on the job, it is important to the County and the injured employee for that employee to return to work as soon as possible.

However, there may be additional required medical appointments for the injured employee to attend, and these appointments usually are scheduled during working hours. Insurance providers like KWORCC do not make indemnity payments once a worker has returned to work.

Therefore, KWORCC asks each County to adopt a policy to provide **Injury Leave** for employees who have sustained compensable, on-the-job injuries to attend health-care appointments required as a part of treatment for these injuries. This policy will clarify a benefit for injured employees that is consistent and recognizes the potential income loss for health care appointments. This policy includes the following:

1. The injured worker must have the medical provider sign an injury leave form indicating the injured worker attended a medical appointment related to their workers compensation claim.
2. The injured worker must notify their supervisor of the appointment as soon as possible after it has been scheduled with the provider.
3. If both of the above conditions are met, KWORCC suggests a minimum of three (3) hours injury leave for local and a maximum of ten (10) hours injury leave for out of town health care appointments, or more as specifically determined by the County. If additional time is required for a medical appointment, the employee may use their sick leave, or if they do not have sick leave, their vacation leave.



## Timely Accident Reporting Policy

It is critical that county supervisors immediately report all injuries sustained by all county employees regardless of the severity of the injury for the following reasons:

1. Immediately filed accident reports give KWORCC claims officials the opportunity to direct the appropriate care required for the injury and evaluate all the circumstances that resulted in the injury.
2. Timely reporting will give the injured employee prompt care, reducing the likelihood of medical complications resulting in faster healing.
3. Immediately filed accident reports give KWORCC claims examiners the advantage of immediate investigation to help determine County liability.
  - a. The accident may be the result of an action of a third party and may result in reimbursement to the County, reducing the cost of the claim.
  - b. Critical information can be gathered to help pinpoint the cause of the accident and help prevent further accidents.
  - c. Prompt care can result in better outcomes for the injured employee.
4. In the past, KWORCC established a guideline of 48 hours to report a claim. This guideline should not become a rule that keeps county supervisors from immediate reporting.
5. The State of Kansas fines KWORCC \$250 for each claim that is not reported within 28 days after the employer has knowledge. This additional cost is not necessary and ultimately will increase the cost of insurance to the County.
6. Timely reporting of claims is considered during KWORCC's underwriting process...

Therefore, KWORCC asks each County to adopt:

This policy on **Timely Accident Reporting** which requires the County to ensure that all injuries, including minor injuries, should be reported by employees to their supervisors or designated reporting party as soon as possible following an accident. Further, all supervisors shall be trained on the proper injury reporting procedures and shall complete the KWORCC Accident Report form and the KWORCC Injury/Incident Investigation form within 24 hours of an injury being reported. If the supervisor is authorized to report injuries in the TriStar online claims reporting system, the supervisor should do so as soon as the paper forms are completed. If the online claims reporting is done by someone else, the forms should be forwarded to the appropriate person immediately upon completion so the online claim report may be completed in a timely manner.





**KWORCC Trustees' Financial Report Summary**  
as of April 30, 2023

	Budget <u>2023</u>	Actual <u>2023</u>	Actual <u>2022</u>	Actual to Budget Ratio	Change in Actual Ratio
<b>REVENUES</b>					
Premiums *	\$ 6,492,030	\$ 6,497,400	\$ 5,542,400	0.08%	17.23%
Investment income, net of fees	135,500	167,100	95,600	23.32%	74.79%
<b>Total revenues</b>	<b>\$ 6,627,530</b>	<b>\$ 6,664,500</b>	<b>\$ 5,638,000</b>	0.56%	18.21%
<b>EXPENDITURES</b>					
Administrative expenses	\$ 598,200	\$ 533,600	\$ 632,200	-10.80%	-15.60%
Claims expense **	5,558,200	5,562,100	5,103,200	0.07%	8.99%
<b>Total expenses</b>	<b>\$ 6,156,400</b>	<b>\$ 6,095,700</b>	<b>\$ 5,735,400</b>	-0.99%	6.28%
<b>TOTAL PAID LOSSES</b>					
YTD paid losses policy year 2023		\$ 451,700	\$ 155,700		190.11%
YTD paid losses policy years 1992-2022		845,100	894,900		-5.56%
<b>Total YTD paid losses</b>		<b>\$ 1,296,800</b>	<b>\$ 1,050,600</b>		23.43%
* Total Premiums invoiced (FULL YEAR). Budgeted premiums excludes \$492,000 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 <u>2023</u>	Actual <u>2022</u>	
<b>LIQUID ASSETS</b>			
Cash	\$ 2,175,000	\$ 984,000	
Government securities @ cost ***	23,962,000	23,606,000	
Certificates of deposit	1,925,000	2,410,000	
Equity fund investment @ market ***	3,999,000	3,889,000	
<b>Total liquid assets</b>	<b>\$ 32,061,000</b>	<b>\$ 30,889,000</b>	3.79%

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

<b>LOSS RESERVES</b>			
Allocated to reserves for existing claims	\$ 7,943,000	\$ 6,478,000	
Allocated to reserves for claims yet to be filed	5,361,000	6,004,000	
Estimated reinsurance recoverable	(287,000)	(284,000)	
<b>TOTAL LOSS RESERVES</b>	<b>\$ 13,017,000</b>	<b>\$ 12,198,000</b>	6.71%

<b>FUND RESERVES</b>			
Allocated to Member Protection Fund	\$ 2,500,000	\$ 2,500,000	
Fund Balance Reserve	16,106,000	15,724,000	
<b>TOTAL FUND RESERVES</b>	<b>\$ 18,606,000</b>	<b>\$ 18,224,000</b>	2.10%

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 APRIL 30,**

	<u>2023</u>	<u>2022</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Assets</b>				
Bonds	\$ 23,962,169	\$ 23,605,737	\$ 356,432	1.51%
Mutual funds	3,999,073	3,888,859	110,214	2.83%
Certificates of deposit	1,925,000	2,410,000	(485,000)	-20.12%
Cash and cash equivalents	<u>2,174,593</u>	<u>984,210</u>	<u>1,190,383</u>	120.95%
<b>Total cash and invested assets</b>	<u>32,060,835</u>	<u>30,888,806</u>	<u>1,172,029</u>	3.79%
Interest income accrued	59,502	78,822	(19,320)	-24.51%
Premiums receivable	81,289	31,862	49,427	155.13%
Excess insurance receivable	<u>5,112</u>	<u>190</u>	<u>4,922</u>	2590.53%
<b>Total admitted assets</b>	<u>\$ 32,206,738</u>	<u>\$ 30,999,680</u>	<u>\$ 1,207,058</u>	
<b>Liabilities and Fund Balance</b>				
<b>Liabilities</b>				
Reserve for unpaid workers' compensation claims				
Specific case reserves	\$ 7,655,585	\$ 6,194,153	\$ 1,461,432	23.59%
IBNR reserves	<u>5,361,368</u>	<u>6,004,444</u>	<u>(643,076)</u>	-10.71%
<b>Total unpaid claims reserves</b>	<u>13,016,953</u>	<u>12,198,597</u>	<u>818,356</u>	6.71%
Other expenses due or accrued	103,761	117,604	(13,843)	-11.77%
Taxes, licenses, and fees due or accrued	479,259	459,407	19,852	4.32%
Return premiums payable	<u>1,131</u>	<u>-</u>	<u>1,131</u>	100.00%
<b>Total liabilities</b>	<u>13,601,104</u>	<u>12,775,608</u>	<u>825,496</u>	6.46%
<b>Fund balance</b>				
Member protection fund	2,500,000	2,500,000	-	0.00%
Fund balance	<u>16,105,634</u>	<u>15,724,072</u>	<u>381,562</u>	2.43%
<b>Total fund balance</b>	<u>18,605,634</u>	<u>18,224,072</u>	<u>381,562</u>	2.09%
<b>Total liabilities and fund balance</b>	<u>\$ 32,206,738</u>	<u>\$ 30,999,680</u>	<u>\$ 1,207,058</u>	3.89%
<b>Memo items:</b>				
Unrealized gain (loss) on bond investments *	\$ (1,881,450)	\$ (1,428,842)	\$ (452,608)	31.68%
Realized gain (loss) on bond investments **	\$ -	\$ -	\$ -	100.00%
Investment income, net of gains (losses) and fees	\$ 167,077	\$ 95,596	\$ 71,481	74.77%
CCB investment account service fees	\$ 10,306	\$ 11,482	\$ (1,176)	-10.24%
BOK investment account service fees	\$ 7,829	\$ 8,670	\$ (841)	-9.70%
Equity investments as a percentage of admitted assets	11.33%	12.01%	-0.68%	-5.66%
Equity investments as a percentage of fund balance	19.61%	20.43%	-0.82%	-4.01%

\* 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 APRIL 30,**

	<u>2023</u>	<u>2022</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Underwriting income</b>				
Direct premiums earned	\$ 6,497,356	\$ 5,540,905	\$ 956,451	17.26%
Less: excess insurance premiums	<u>(698,623)</u>	<u>(681,439)</u>	<u>(17,184)</u>	2.52%
<b>Net underwriting income</b>	<u>5,798,733</u>	<u>4,859,466</u>	<u>939,267</u>	19.33%
<b>Underwriting deductions</b>				
Claim losses incurred, net of recoveries	4,700,123	4,299,953	400,170	9.31%
Claims loss adjustment expenses	100,400	95,600	4,800	5.02%
Workers' compensation taxes	-	-	-	0.00%
Other underwriting expenses incurred	<u>533,579</u>	<u>632,232</u>	<u>(98,653)</u>	-15.60%
<b>Total underwriting deductions</b>	<u>5,334,102</u>	<u>5,027,785</u>	<u>306,317</u>	6.09%
<b>Net underwriting gain (loss)</b>	<u>464,631</u>	<u>(168,319)</u>	<u>632,950</u>	-376.04%
<b>Investment income</b>				
Investment income, net of related fees	168,397	91,532	76,865	83.98%
Realized gain (loss) on investments	<u>(1,320)</u>	<u>4,064</u>	<u>(5,384)</u>	-132.48%
<b>Net investment gain (loss)</b>	<u>167,077</u>	<u>95,596</u>	<u>71,481</u>	74.77%
<b>Net income (loss)</b>	<u>\$ 631,708</u>	<u>\$ (72,723)</u>	<u>\$ 704,431</u>	-968.65%
<b>Fund balance, beginning of year</b>	\$ 17,763,711	\$ 18,929,953	\$ (1,166,242)	-6.16%
Net income (loss)	631,708	(72,723)	704,431	-968.65%
Change in net unrealized gains (losses)	260,828	(625,121)	885,949	-141.72%
Change in non-admitted assets	<u>(50,613)</u>	<u>(8,037)</u>	<u>(42,576)</u>	529.75%
<b>Fund balance, end of year</b>	<u>\$ 18,605,634</u>	<u>\$ 18,224,072</u>	<u>\$ 381,562</u>	2.09%

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**KANSAS WORKERS RISK COOPERATIVE FOR COUNTIES**  
**STATEMENT OF REVENUES AND EXPENSES**  
**ACTUAL VS BUDGET**  
**FOR 2023 FUND YEAR AS OF APRIL 30,**

	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>
<b>Underwriting income</b>						
Premium contributions	\$ 6,497,356	\$ 6,492,025	\$ 5,331	100.1%	\$ 5,542,375	\$ 954,981
Less: excess insurance premium	(761,670)	(757,800)	(3,870)	100.5%	(707,584)	(54,086)
<b>Net underwriting income</b>	<u>5,735,686</u>	<u>5,734,225</u>	<u>1,461</u>	<u>100.0%</u>	<u>4,834,791</u>	<u>900,895</u>
<b>Underwriting deductions</b>						
<b>Claim loss expenses</b>						
Ultimate losses	4,700,000	4,700,000	-	100.0%	4,300,000	400,000
Loss adjustment expenses	100,400	100,400	-	100.0%	95,600	4,800
Workers' compensation fund	-	-	-	100.0%	-	-
Workers' compensation directors fund	-	-	-	100.0%	-	-
<b>Total claim loss expenses</b>	<u>4,800,400</u>	<u>4,800,400</u>	<u>-</u>	<u>100.0%</u>	<u>4,395,600</u>	<u>404,800</u>
<b>Other underwriting expenses</b>						
Actuarial expenses	3,167	3,167	0	100.0%	3,167	-
Legal expenses	225	5,533	(5,308)	4.1%	14,151	(13,926)
Financial audit & accounting	26,681	24,433	2,248	109.2%	37,567	(10,886)
Educational seminars	1,844	11,667	(9,823)	15.8%	8,661	(6,817)
Payroll & premium audits	7,500	7,500	-	100.0%	6,167	1,333
Risk management fee	86,500	86,500	-	100.0%	83,750	2,750
KAC exclusive alliance	8,332	8,333	(1)	100.0%	8,332	-
Online training courses	5,256	4,800	456	109.5%	4,800	456
Office and other administrative expenses	322,215	379,200	(56,985)	85.0%	410,017	(87,802)
Board-related expenses	5,487	4,000	1,487	137.2%	1,645	3,842
Advertising & marketing expenses	3,354	3,333	21	100.6%	1,019	2,335
Miscellaneous expenses	3,018	3,900	(882)	77.4%	3,951	(933)
State premium taxes	60,000	55,800	4,200	107.5%	49,000	11,000
<b>Total other underwriting expenses</b>	<u>533,579</u>	<u>598,167</u>	<u>(64,588)</u>	<u>89.2%</u>	<u>632,227</u>	<u>(98,648)</u>
<b>Total underwriting deductions</b>	<u>5,333,979</u>	<u>5,398,567</u>	<u>(64,588)</u>	<u>98.8%</u>	<u>5,027,827</u>	<u>306,152</u>
<b>Net underwriting gain (loss)</b>	<u>401,707</u>	<u>335,658</u>	<u>66,049</u>	<u>119.7%</u>	<u>(193,036)</u>	<u>594,743</u>
<b>Investment income</b>						
Investment income, net of related fees	168,397				91,532	76,865
Realized gain (loss) on investments	(1,320)				4,064	(5,384)
<b>Net investment gain (loss)</b>	<u>167,077</u>	<u>135,500</u>	<u>31,577</u>	<u>123.3%</u>	<u>95,596</u>	<u>71,481</u>
Net income (loss) - current policy year	\$ 568,784	\$ 471,158	\$ 97,626		\$ (97,440)	\$ 666,224
Change in prior policy years' activity *	62,924				24,717	38,207
Premium reduction from fund reserve **	-	189,667	(189,667)		-	-
Payroll audit adjustments ***	-	(50,000)	50,000		-	-
<b>Net income (loss)</b>	<u>\$ 631,708</u>	<u>\$ 610,825</u>	<u>\$ (42,041)</u>		<u>\$ (72,723)</u>	<u>\$ 704,431</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

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**KANSAS WORKERS RISK COOPERATIVE FOR COUNTIES  
OFFICE AND OTHER ADMINISTRATIVE EXPENSES  
ACTUAL VS BUDGET  
FOR 2023 FUND YEAR AS OF APRIL 30,**

	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	\$ 16,153	\$ 14,633	\$ 1,520	110.4%	\$ 14,241	\$ 1,912
Support services	12,100	12,100	-	100.0%	21,412	(9,312)
Telephone	1,272	2,000	(728)	63.6%	1,799	(527)
Mailing & shipping	85	833	(748)	10.2%	458	(373)
Copying	892	833	59	107.0%	810	82
FF&E expense	3,923	13,667	(9,744)	28.7%	5,494	(1,571)
Depreciation expense	22,847	27,500	(4,653)	83.1%	16,603	6,244
Office supplies	-	833	(833)	0.0%	-	-
Staff salaries, benefits, payroll taxes	237,300	259,067	(21,767)	91.6%	311,802	(74,502)
General liability & other insurance	13,291	13,567	(276)	98.0%	13,204	87
County visit expenses	10,754	16,000	(5,246)	67.2%	12,735	(1,981)
Loss prevention support services	672	10,000	(9,328)	6.7%	7,638	(6,966)
Memberships, subscriptions, manuals, and reference materials	2,926	4,167	(1,241)	70.2%	3,821	(895)
Annual meetings & safety awards	-	4,000	(4,000)	0.0%	-	-
<b>Total office expenses</b>	<b>\$ 322,215</b>	<b>\$ 379,200</b>	<b>\$ (56,985)</b>	<b>85.0%</b>	<b>\$ 410,017</b>	<b>\$ (87,802)</b>

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

30-Apr-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	-					
<b>Total revenues</b>	<b>62,898,075</b>	<b>5,779,733</b>	<b>6,018,107</b>	<b>5,779,416</b>	<b>5,752,775</b>	<b>5,835,296</b>
<b>ULTIMATE LOSS</b>	<b>43,275,000</b>	<b>3,900,000</b>	<b>3,350,000</b>	<b>3,200,000</b>	<b>3,200,000</b>	<b>2,800,000</b>
Paid losses (W/C & Medical)	41,737,121	3,538,964	3,220,687	2,859,340	2,814,063	2,419,881
Paid other claims expenses	2,985,147	264,389	225,106	168,370	212,694	165,586
Loss reserves	1,599,975	30,040	44,643	95,156	65,049	100,496
IBNR reserves	538,635	154,025	138,868	136,581	196,686	178,396
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	1,493,529	167,289	206,556	270,815	161,405	70,492
Excess insurance expense	4,228,240	602,404	606,360	607,366	611,919	613,795
<b>Total claim expenses</b>	<b>51,021,772</b>	<b>4,864,693</b>	<b>4,360,417</b>	<b>4,278,180</b>	<b>4,179,324</b>	<b>3,696,287</b>
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
<b>Total administrative expenses</b>	<b>8,534,329</b>	<b>989,170</b>	<b>1,074,014</b>	<b>1,101,165</b>	<b>1,108,269</b>	<b>1,168,117</b>
<b>Total administrative and claim expenses</b>	<b>59,556,101</b>	<b>5,853,863</b>	<b>5,434,431</b>	<b>5,379,345</b>	<b>5,287,593</b>	<b>4,864,404</b>
Total revenues over(under) expenses prior to premium reductions and investment allocations from reserves	3,341,974	(74,131)	583,677	400,071	465,183	970,892
Premium reductions and approved transfers from fund reserves	2,345,000	200,000	-	-	-	-
<b>Total revenues over(under) expenses after premium reductions and investment income allocations from fund reserves</b>	<b>5,686,974</b>	<b>125,869</b>	<b>583,677</b>	<b>400,071</b>	<b>465,183</b>	<b>970,892</b>
Investment income (unallocated)						
Member Protection Fund (MPF)						
Non-admitted prepaid expenses						
Non-admitted property and equipment						
Unrealized gains/losses on equity investments						
<b>Total fund balance</b>						
Administrative expenses ratio	17.1%	22.3%	23.7%	26.5%	24.7%	23.7%

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**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	5,895,465	6,497,356	121,581,193
Miscellaneous income					-	-
Investment income, net of fees					167,077	167,077
<b>Total revenues</b>	<b>5,833,054</b>	<b>5,782,361</b>	<b>5,509,555</b>	<b>5,895,465</b>	<b>6,664,433</b>	<b>121,748,270</b>
<b>ULTIMATE LOSS</b>	<b>3,900,000</b>	<b>3,900,000</b>	<b>4,200,000</b>	<b>4,900,000</b>	<b>4,700,000</b>	
Paid losses (W/C & Medical)	3,049,328	2,957,026	2,510,033	1,950,070	415,121	67,471,802
Paid other claims expenses	357,128	247,324	247,084	192,521	36,615	5,101,992
Loss reserves	379,484	635,730	1,083,956	2,574,767	1,339,068	7,948,364
IBNR reserves	298,095	137,854	408,616	264,417	2,909,196	5,361,369
Subrogations/2nd injury received	(178,610)	(77,934)	(49,689)	(25,175)	-	(4,262,056)
Specific excess receivable	(5,425)	-	-	(56,600)	-	(296,274)
Claims administration	218,000	224,500	232,000	239,000	100,400	4,049,400
Workers compensation fund	94,492	74,273	79,838	68,932	-	2,687,621
Excess insurance expense	625,468	656,197	707,502	707,584	761,670	10,728,505
<b>Total claim expenses</b>	<b>4,837,960</b>	<b>4,854,970</b>	<b>5,219,340</b>	<b>5,915,516</b>	<b>5,562,070</b>	<b>98,790,725</b>
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	60,000	1,101,615
Pool administration expenses	1,071,563	1,017,103	1,092,621	1,184,899	357,006	16,339,195
Professional fees	83,101	81,142	86,790	113,354	30,073	905,842
<b>Total administrative expenses</b>	<b>1,284,328</b>	<b>1,229,417</b>	<b>1,309,367</b>	<b>1,431,723</b>	<b>533,579</b>	<b>19,763,478</b>
<b>Total administrative and claim expenses</b>	<b>6,122,288</b>	<b>6,084,387</b>	<b>6,528,707</b>	<b>7,347,239</b>	<b>6,095,649</b>	<b>118,554,203</b>
Total revenues over(under) expenses prior to premium reductions and investment allocations from reserves	(289,234)	(302,027)	(1,019,152)	(1,451,774)	568,784	3,194,067
Premium reductions and approved transfers from fund reserves	800,000	200,000	1,000,000	-	-	4,545,000
<b>Total revenues over(under) expenses after premium reductions and investment income allocations from fund reserves</b>	<b>510,766</b>	<b>(102,027)</b>	<b>(19,152)</b>	<b>(1,451,774)</b>	<b>568,784</b>	<b>7,739,067</b>
Investment income (unallocated)						8,438,139
Member Protection Fund (MPF)						2,500,000
Non-admitted prepaid expenses						(62,171)
Non-admitted property and equipment						(25,341)
Unrealized gains/losses on equity investments						15,940
<b>Total fund balance</b>						<b>18,605,634</b>
Administrative expenses ratio	26.5%	25.4%	28.9%	28.9%	9.3%	20.3%

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**KWORCC**  
**Check Register**  
**April 2023**

Date	Num	Name	Memo	Account	Amount
04/01/2023	20940	Ben Woner	03/20/2023 - 03/24/2023 expense report	KVB - Admin	(242.00)
04/01/2023	20941	Brandon Mann	April cell phone	KVB - Admin	(65.00)
04/01/2023	20942	James Parrish	April cell phone and car allowance	KVB - Admin	(815.00)
04/01/2023	20943	Jayhawk Tower Partners, LLC	April rent	KVB - Admin	(380.00)
04/01/2023	20944	Jefferson County-V	50% POET reimbursement	KVB - Admin	(37.50)
04/01/2023	20945	Jes Pfannenstiel	April cell phone	KVB - Admin	(65.00)
04/01/2023	20946	Monica Biggerstaff	April cell phone	KVB - Admin	(65.00)
04/01/2023	20947	Nicole Jarboe-Paxson	April cell phone	KVB - Admin	(65.00)
04/01/2023	ACH	TRISTAR Risk Management	Invoice #111853 - April installment	KVB - Claims	(25,100.00)
04/03/2023	ACH	KPERS	Invoice #557750 - April OGLI premiums	KVB - Admin	(11.40)
04/03/2023	ACH	KPERS 457 - Wells Fargo	PPE 03/31/2023 457 plan	KVB - Admin	(757.84)
04/06/2023	20948	Brigg's Dodge		KVB - Admin	(33,593.78)
04/06/2023	ACH	First Bankcard - Monica Biggerstaff	04/06/2023 credit card payment	KVB - Admin	(300.00)
04/06/2023	ACH	First Bankcard - Ben Woner	04/06/2023 credit card payment	KVB - Admin	(250.77)
04/06/2023	ACH	First Bankcard - Brandon Mann	04/06/2023 credit card payment	KVB - Admin	(327.19)
04/07/2023	ACH	ADP, Inc.	Invoice #629761719 - PPE 03/31/2023 payroll processing fees	KVB - Admin	(84.03)
04/12/2023	20949	Ben Woner		KVB - Admin	(246.00)
04/12/2023	20950	Brandon Mann		KVB - Admin	(365.40)
04/12/2023	20951	Jes Pfannenstiel		KVB - Admin	(170.00)
04/12/2023	20952	Parrish Management Corporation		KVB - Admin	(6,721.61)
04/12/2023	20953	Wendling Noe Nelson & Johnson	4597	KVB - Admin	(420.00)
04/13/2023	ACH	First Bankcard - Ben Woner	04/13/2023 credit card payment	KVB - Admin	(885.71)
04/13/2023	ACH	First Bankcard - Brandon Mann	04/13/2023 credit card payment	KVB - Admin	(799.54)
04/13/2023	ACH	First Bankcard - Jesse Pfannenstiel	04/13/2023 credit card payment	KVB - Admin	(2,988.38)
04/13/2023	ACH	First Bankcard - Nicole Jarboe-Paxson	04/13/2023 credit card payment	KVB - Admin	(200.25)
04/13/2023	ACH	First Bankcard - Monica Biggerstaff	04/13/2023 credit card payment	KVB - Admin	(64.00)
04/13/2023	ACH	First Bankcard - James Parrish	04/13/2023 credit card payment	KVB - Admin	(20.00)
04/13/2023	ACH	ADP, Inc.	PPE 04/15/2023 net pay	KVB - Admin	(16,185.67)
04/13/2023	ACH	ADP, Inc.	PPE 04/15/2023 payroll taxes	KVB - Admin	(7,394.17)
04/14/2023	ACH	KPERS	PPE 04/15/2023 KPERS	KVB - Admin	(2,781.72)
04/14/2023	ACH	KPERS	PPE 04/15/2023 KPERS after retirement	KVB - Admin	(1,905.99)
04/15/2023	20954	Nationwide	938816800	KVB - Admin	(113.00)
04/17/2023	ACH	Kansas Turnpike Authority		KVB - Admin	(27.10)
04/17/2023	ACH	KPERS 457 - Wells Fargo	PPE 04/15/2023 457 plan	KVB - Admin	(757.84)
04/20/2023	ACH	First Bankcard - Brandon Mann	04/20/2023 credit card payment	KVB - Admin	(325.42)
04/20/2023	ACH	First Bankcard - Ben Woner	04/20/2023 credit card payment	KVB - Admin	(193.98)
04/20/2023	ACH	First Bankcard - Jesse Pfannenstiel	04/20/2023 credit card payment	KVB - Admin	(200.21)
04/20/2023	ACH	First Bankcard - Nicole Jarboe-Paxson	04/20/2023 credit card payment	KVB - Admin	(185.87)
04/21/2023	ACH	ADP, Inc.	Invoice #630724088 - PPE 04/15/2023 payroll processing fees	KVB - Admin	(84.03)
04/26/2023	20955	Gary Caspers		KVB - Admin	(212.16)
04/26/2023	20956	Jes Pfannenstiel		KVB - Admin	(45.00)
04/26/2023	20957	Nicole Jarboe-Paxson		KVB - Admin	(7.86)
04/26/2023	20958	Ralph Unger		KVB - Admin	(488.82)
04/26/2023	20959	Rob Roberts		KVB - Admin	(98.25)
04/26/2023	20960	Sandy Barton		KVB - Admin	(645.30)
04/26/2023	20961	Stan McEvoy		KVB - Admin	(501.20)
04/26/2023	20962	Wayne Wilt		KVB - Admin	(234.90)
04/26/2023	ACH	KPERS 457 - Wells Fargo	PPE 04/30/23 KPERS 457 plan	KVB - Admin	(757.84)
04/27/2023	ACH	ADP, Inc.	PPE 04/30/23 net pay	KVB - Admin	(16,185.68)
04/27/2023	ACH	ADP, Inc.	PPE 04/30/23 payroll taxes	KVB - Admin	(7,394.19)
04/27/2023	ACH	First Bankcard - Jesse Pfannenstiel	04/27/2023 credit card payment	KVB - Admin	(269.14)
04/27/2023	ACH	First Bankcard - Monica Biggerstaff	04/27/2023 credit card payment	KVB - Admin	(64.58)
04/27/2023	ACH	First Bankcard - Brandon Mann	04/27/2023 credit card payment	KVB - Admin	(237.27)
04/27/2023	ACH	First Bankcard - Nicole Jarboe-Paxson	04/27/2023 credit card payment	KVB - Admin	(105.84)
04/28/2023	ACH	KPERS	PPE 04/30/23 KPERS	KVB - Admin	(2,781.72)
04/28/2023	ACH	KPERS	PPE 04/30/23 KPERS after retirement	KVB - Admin	(1,905.99)
04/28/2023	ACH	BCBS of Kansas	May insurance premiums	KVB - Admin	(3,244.71)

**(140,375.85)**



**Performance by Asset Class**

Asset Class / Benchmark	Alloc %	Market Value	3 Months	YTD	FYTD	1 Year	3 Years	5 Years
Cash Equivalent	8.9%	352,382	1.13%	1.49%	1.49%	3.01%	1.03%	1.35%
<i>3-Month Treasury Bill</i>	5.0%	-	1.15%	1.52%	1.52%	2.99%	1.06%	1.45%
Equities	91.1%	3,614,812	-0.80%	6.97%	6.97%	2.49%	11.87%	7.63%
<i>73% RUS 3000, 27% MSCI ACWI EX US NET</i>	91.0%	-	1.13%	8.43%	8.43%	2.05%	12.97%	8.43%
<b>Total Portfolio (Gross of fees)</b>	100.0%	3,967,193	-0.69%	6.40%	6.40%	2.64%	11.65%	7.41%
<b>Total Portfolio (Net of fees)</b>	-	-	-0.84%	6.18%	6.18%	2.01%	10.98%	6.76%
<b>Class Blended</b>	100.0%	-	1.11%	7.84%	7.84%	2.20%	12.20%	7.99%

Returns for time periods greater than 1 year are annualized.



Summary WC - MO / IND Group  
 Workers Comp - Medical Only / Indemnity Group  
 04/01/2023 - 04/30/2023

**POLICY PERIOD DESC :** 1992

Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
Indem	1	78	79	\$0.00	\$0.00	\$0.00	\$1,397,964.03	\$16,175.98	\$1,414,140.01	(\$189,762.12)	\$1,224,377.89
MO	0	344	344	\$0.00	\$0.00	\$0.00	\$121,723.57	\$0.00	\$121,723.57	(\$859.50)	\$120,864.07
RO	0	29	29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>1992:</b>	<b>1</b>	<b>451</b>	<b>452</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,519,687.60</b>	<b>\$16,175.98</b>	<b>\$1,535,863.58</b>	<b>(\$190,621.62)</b>	<b>\$1,345,241.96</b>

**POLICY PERIOD DESC :** 1993

Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
Indem	0	69	69	\$0.00	\$0.00	\$0.00	\$1,038,732.79	\$0.00	\$1,038,732.79	(\$46,850.19)	\$991,882.60
MO	0	378	378	\$0.00	\$0.00	\$0.00	\$136,986.29	\$0.00	\$136,986.29	(\$20,606.88)	\$116,379.41
RO	0	20	20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>1993:</b>	<b>0</b>	<b>467</b>	<b>467</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,175,719.08</b>	<b>\$0.00</b>	<b>\$1,175,719.08</b>	<b>(\$67,457.07)</b>	<b>\$1,108,262.01</b>

**POLICY PERIOD DESC :** 1994

Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
Indem	0	74	74	\$0.00	\$0.00	\$0.00	\$1,252,929.52	\$0.00	\$1,252,929.52	(\$142,049.86)	\$1,110,879.66
MO	0	407	407	\$0.00	\$0.00	\$0.00	\$135,332.34	\$0.00	\$135,332.34	(\$4,382.78)	\$130,949.56
RO	0	135	135	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>1994:</b>	<b>0</b>	<b>616</b>	<b>616</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,388,261.86</b>	<b>\$0.00</b>	<b>\$1,388,261.86</b>	<b>(\$146,432.64)</b>	<b>\$1,241,829.22</b>

**POLICY PERIOD DESC :** 1995

Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
Indem	0	70	70	\$0.00	\$0.00	\$0.00	\$846,542.22	\$0.00	\$846,542.22	(\$23,383.64)	\$823,158.58
MO	0	416	416	\$0.00	\$0.00	\$0.00	\$140,233.20	\$0.00	\$140,233.20	(\$4,844.72)	\$135,388.48
RO	0	139	139	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>1995:</b>	<b>0</b>	<b>625</b>	<b>625</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$986,775.42</b>	<b>\$0.00</b>	<b>\$986,775.42</b>	<b>(\$28,228.36)</b>	<b>\$958,547.06</b>

**POLICY PERIOD DESC :** 1996

Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
Indem	0	62	62	\$0.00	\$0.00	\$0.00	\$1,394,708.85	\$0.00	\$1,394,708.85	(\$86,686.57)	\$1,308,022.28

Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
MO	0	332	332	\$0.00	\$0.00	\$0.00	\$130,616.78	\$0.00	\$130,616.78	(\$5,234.02)	\$125,382.76
RO	0	81	81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>1996:</b>	<b>0</b>	<b>475</b>	<b>475</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,525,325.63</b>	<b>\$0.00</b>	<b>\$1,525,325.63</b>	<b>(\$91,920.59)</b>	<b>\$1,433,405.04</b>

**POLICY PERIOD DESC :** 1997

Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
Indem	0	67	67	\$0.00	\$0.00	\$0.00	\$1,166,135.69	\$0.00	\$1,166,135.69	(\$52,043.30)	\$1,114,092.39
MO	0	376	376	\$0.00	\$0.00	\$0.00	\$147,812.02	\$0.00	\$147,812.02	(\$8,386.45)	\$139,425.57
RO	0	146	146	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>1997:</b>	<b>0</b>	<b>589</b>	<b>589</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,313,947.71</b>	<b>\$0.00</b>	<b>\$1,313,947.71</b>	<b>(\$60,429.75)</b>	<b>\$1,253,517.96</b>

**POLICY PERIOD DESC :** 1998

Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
Indem	0	62	62	\$0.00	\$0.00	\$0.00	\$690,107.75	\$0.00	\$690,107.75	\$0.00	\$690,107.75
MO	0	321	321	\$0.00	\$0.00	\$0.00	\$121,012.02	\$0.00	\$121,012.02	(\$2,533.71)	\$118,478.31
RO	0	154	154	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>1998:</b>	<b>0</b>	<b>537</b>	<b>537</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$811,119.77</b>	<b>\$0.00</b>	<b>\$811,119.77</b>	<b>(\$2,533.71)</b>	<b>\$808,586.06</b>

**POLICY PERIOD DESC :** 1999

Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
Indem	0	58	58	\$0.00	\$0.00	\$0.00	\$838,509.67	\$0.00	\$838,509.67	(\$15,356.58)	\$823,153.09
MO	0	314	314	\$0.00	\$0.00	\$0.00	\$140,056.28	\$0.00	\$140,056.28	(\$4,734.43)	\$135,321.85
RO	0	147	147	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>1999:</b>	<b>0</b>	<b>519</b>	<b>519</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$978,565.95</b>	<b>\$0.00</b>	<b>\$978,565.95</b>	<b>(\$20,091.01)</b>	<b>\$958,474.94</b>

**POLICY PERIOD DESC :** 2000

Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
Indem	1	68	69	\$181.60	\$0.00	\$0.00	\$1,834,314.15	\$69,511.31	\$1,903,825.46	(\$27,926.00)	\$1,875,899.46
MO	0	359	359	\$0.00	\$0.00	\$0.00	\$120,456.17	\$0.00	\$120,456.17	(\$3,553.92)	\$116,902.25
RO	0	146	146	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>2000:</b>	<b>1</b>	<b>573</b>	<b>574</b>	<b>\$181.60</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,954,770.32</b>	<b>\$69,511.31</b>	<b>\$2,024,281.63</b>	<b>(\$31,479.92)</b>	<b>\$1,992,801.71</b>

**POLICY PERIOD DESC :** 2001

Claim Type	Open	Closed	Total	Paid	Incurred	Recovery	Paid	Outstanding	Incurred	Recovery	Net Incurred
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			Claims	this Period	this Period	this Period						
Indem	2	74	76	\$1,012.02	\$0.00	\$0.00	\$2,213,331.97	\$148,383.07	\$2,361,715.04	(\$215,620.58)	\$2,146,094.46	
MO	0	439	439	\$0.00	\$0.00	\$0.00	\$216,580.66	\$0.00	\$216,580.66	(\$798.00)	\$215,782.66	
RO	0	182	182	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>2001:</b>	<b>2</b>	<b>695</b>	<b>697</b>	<b>\$1,012.02</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,429,912.63</b>	<b>\$148,383.07</b>	<b>\$2,578,295.70</b>	<b>(\$216,418.58)</b>	<b>\$2,361,877.12</b>	

POLICY PERIOD DESC : 2002

Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
Indem	0	79	79	\$0.00	\$0.00	\$0.00	\$1,961,755.03	\$0.00	\$1,961,755.03	(\$13,000.00)	\$1,948,755.03
MO	0	517	517	\$0.00	\$0.00	\$0.00	\$209,327.03	\$0.00	\$209,327.03	(\$986.06)	\$208,340.97
RO	0	233	233	\$0.00	\$0.00	\$0.00	\$8.50	\$0.00	\$8.50	\$0.00	\$8.50
<b>2002:</b>	<b>0</b>	<b>829</b>	<b>829</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,171,090.56</b>	<b>\$0.00</b>	<b>\$2,171,090.56</b>	<b>(\$13,986.06)</b>	<b>\$2,157,104.50</b>

POLICY PERIOD DESC : 2003

Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
Indem	1	106	107	\$1,305.43	\$0.00	\$0.00	\$2,792,765.98	\$68,755.65	\$2,861,521.63	(\$68,150.04)	\$2,793,371.59
MO	0	535	535	\$0.00	\$0.00	\$0.00	\$305,487.12	\$0.00	\$305,487.12	(\$10,399.68)	\$295,087.44
RO	0	266	266	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>2003:</b>	<b>1</b>	<b>907</b>	<b>908</b>	<b>\$1,305.43</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,098,253.10</b>	<b>\$68,755.65</b>	<b>\$3,167,008.75</b>	<b>(\$78,549.72)</b>	<b>\$3,088,459.03</b>

POLICY PERIOD DESC : 2004

Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
Indem	1	119	120	\$0.00	\$0.00	\$0.00	\$4,264,881.18	\$33,017.79	\$4,297,898.97	(\$84,497.28)	\$4,213,401.69
MO	0	509	509	\$0.00	\$0.00	\$0.00	\$348,290.81	\$0.00	\$348,290.81	(\$12,112.91)	\$336,177.90
RO	0	229	229	\$0.00	\$0.00	\$0.00	\$103.57	\$0.00	\$103.57	\$0.00	\$103.57
<b>2004:</b>	<b>1</b>	<b>857</b>	<b>858</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,613,275.56</b>	<b>\$33,017.79</b>	<b>\$4,646,293.35</b>	<b>(\$96,610.19)</b>	<b>\$4,549,683.16</b>

POLICY PERIOD DESC : 2005

Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
Indem	2	102	104	\$0.00	\$0.00	\$0.00	\$3,920,898.38	\$144,746.77	\$4,065,645.15	(\$30,106.90)	\$4,035,538.25
MO	0	568	568	\$0.00	\$0.00	\$0.00	\$224,149.03	\$0.00	\$224,149.03	(\$7,483.07)	\$216,665.96
RO	0	200	200	\$0.00	\$0.00	\$0.00	\$15.09	\$0.00	\$15.09	\$0.00	\$15.09
<b>2005:</b>	<b>2</b>	<b>870</b>	<b>872</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,145,062.50</b>	<b>\$144,746.77</b>	<b>\$4,289,809.27</b>	<b>(\$37,589.97)</b>	<b>\$4,252,219.30</b>

POLICY PERIOD DESC : 2006

Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
Indem	0	125	125	\$0.00	\$0.00	\$0.00	\$4,453,739.05	\$0.00	\$4,453,739.05	(\$46,810.40)	\$4,406,928.65
MO	0	537	537	\$0.00	\$0.00	\$0.00	\$299,318.28	\$0.00	\$299,318.28	(\$10,386.33)	\$288,931.95
RO	0	214	214	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>2006:</b>	<b>0</b>	<b>876</b>	<b>876</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,753,057.33</b>	<b>\$0.00</b>	<b>\$4,753,057.33</b>	<b>(\$57,196.73)</b>	<b>\$4,695,860.60</b>

POLICY PERIOD DESC : 2007

Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
Indem	4	99	103	\$677.98	\$0.00	\$0.00	\$6,799,620.44	\$142,297.14	\$6,941,917.58	(\$2,279,043.87)	\$4,662,873.71
MO	0	586	586	\$0.00	\$0.00	\$0.00	\$272,465.06	\$0.00	\$272,465.06	(\$28,932.98)	\$243,532.08
RO	0	181	181	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>2007:</b>	<b>4</b>	<b>866</b>	<b>870</b>	<b>\$677.98</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,072,085.50</b>	<b>\$142,297.14</b>	<b>\$7,214,382.64</b>	<b>(\$2,307,976.85)</b>	<b>\$4,906,405.79</b>

POLICY PERIOD DESC : 2008

Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
Indem	7	109	116	\$0.00	\$0.00	\$0.00	\$4,350,041.90	\$179,071.31	\$4,529,113.21	(\$37,478.08)	\$4,491,635.13
MO	0	547	547	\$0.00	\$0.00	\$0.00	\$272,080.82	\$0.00	\$272,080.82	(\$11,775.85)	\$260,304.97
RO	0	157	157	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>2008:</b>	<b>7</b>	<b>813</b>	<b>820</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,622,122.72</b>	<b>\$179,071.31</b>	<b>\$4,801,194.03</b>	<b>(\$49,253.93)</b>	<b>\$4,751,940.10</b>

POLICY PERIOD DESC : 2009

Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
Indem	6	89	95	\$1,166.41	\$1.00	\$0.00	\$3,196,089.19	\$88,330.79	\$3,284,419.98	(\$64,495.71)	\$3,219,924.27
MO	0	517	517	\$0.00	\$0.00	\$0.00	\$216,269.42	\$0.00	\$216,269.42	(\$11,306.44)	\$204,962.98
RO	0	109	109	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>2009:</b>	<b>6</b>	<b>715</b>	<b>721</b>	<b>\$1,166.41</b>	<b>\$1.00</b>	<b>\$0.00</b>	<b>\$3,412,358.61</b>	<b>\$88,330.79</b>	<b>\$3,500,689.40</b>	<b>(\$75,802.15)</b>	<b>\$3,424,887.25</b>

POLICY PERIOD DESC : 2010

Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
Indem	5	93	98	\$0.00	\$0.00	\$0.00	\$3,805,039.00	\$89,500.44	\$3,894,539.44	(\$33,625.69)	\$3,860,913.75
MO	0	490	490	\$0.00	\$0.00	\$0.00	\$269,899.54	\$0.00	\$269,899.54	(\$17,983.01)	\$251,916.53
RO	0	164	164	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>2010:</b>	<b>5</b>	<b>747</b>	<b>752</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,074,938.54</b>	<b>\$89,500.44</b>	<b>\$4,164,438.98</b>	<b>(\$51,608.70)</b>	<b>\$4,112,830.28</b>

POLICY PERIOD DESC : 2011



Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
Indem	2	83	85	\$0.00	\$0.00	\$0.00	\$2,536,912.04	\$2,500.00	\$2,539,412.04	(\$3,000.00)	\$2,536,412.04
MO	0	395	395	\$0.00	\$0.00	\$0.00	\$248,709.04	\$0.00	\$248,709.04	(\$12,897.49)	\$235,811.55
RO	0	123	123	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>2011:</b>	<b>2</b>	<b>601</b>	<b>603</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,785,621.08</b>	<b>\$2,500.00</b>	<b>\$2,788,121.08</b>	<b>(\$15,897.49)</b>	<b>\$2,772,223.59</b>

POLICY PERIOD DESC : 2012

Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
Indem	5	75	80	\$1,780.80	\$0.00	\$0.00	\$3,153,755.57	\$522,971.46	\$3,676,727.03	(\$74,045.21)	\$3,602,681.82
MO	0	483	483	\$0.00	\$0.00	\$0.00	\$376,086.75	\$0.00	\$376,086.75	(\$13,991.26)	\$362,095.49
RO	0	109	109	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>2012:</b>	<b>5</b>	<b>667</b>	<b>672</b>	<b>\$1,780.80</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,529,842.32</b>	<b>\$522,971.46</b>	<b>\$4,052,813.78</b>	<b>(\$88,036.47)</b>	<b>\$3,964,777.31</b>

POLICY PERIOD DESC : 2013

Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
Indem	3	61	64	(\$70.00)	\$0.00	\$0.00	\$2,652,890.43	\$110,889.50	\$2,763,779.93	(\$275,571.92)	\$2,488,208.01
MO	0	422	422	\$0.00	\$0.00	\$0.00	\$331,332.97	\$0.00	\$331,332.97	(\$26,831.86)	\$304,501.11
RO	0	114	114	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>2013:</b>	<b>3</b>	<b>597</b>	<b>600</b>	<b>(\$70.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,984,223.40</b>	<b>\$110,889.50</b>	<b>\$3,095,112.90</b>	<b>(\$302,403.78)</b>	<b>\$2,792,709.12</b>

POLICY PERIOD DESC : 2014

Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
Indem	2	77	79	\$0.00	\$0.00	\$0.00	\$3,450,530.73	\$30,039.86	\$3,480,570.59	(\$69,411.36)	\$3,411,159.23
MO	0	459	459	\$0.00	\$0.00	\$0.00	\$352,634.74	\$0.00	\$352,634.74	(\$17,985.40)	\$334,649.34
RO	0	180	180	\$0.00	\$0.00	\$0.00	\$187.33	\$0.00	\$187.33	(\$21.00)	\$166.33
<b>2014:</b>	<b>2</b>	<b>716</b>	<b>718</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,803,352.80</b>	<b>\$30,039.86</b>	<b>\$3,833,392.66</b>	<b>(\$87,417.76)</b>	<b>\$3,745,974.90</b>

POLICY PERIOD DESC : 2015

Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
Indem	3	82	85	\$0.00	\$0.00	\$0.00	\$3,130,729.97	\$44,642.64	\$3,175,372.61	(\$255,524.25)	\$2,919,848.36
MO	0	431	431	\$0.00	\$0.00	\$0.00	\$314,869.81	\$0.00	\$314,869.81	(\$23,740.15)	\$291,129.66
RO	0	132	132	\$0.00	\$0.00	\$0.00	\$193.40	\$0.00	\$193.40	(\$39.00)	\$154.40
<b>2015:</b>	<b>3</b>	<b>645</b>	<b>648</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,445,793.18</b>	<b>\$44,642.64</b>	<b>\$3,490,435.82</b>	<b>(\$279,303.40)</b>	<b>\$3,211,132.42</b>

POLICY PERIOD DESC : 2016

Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
Indem	3	86	89	\$0.00	\$0.00	\$0.00	\$2,670,591.38	\$95,155.77	\$2,765,747.15	(\$31,967.80)	\$2,733,779.35
MO	0	443	443	\$0.00	\$0.00	\$0.00	\$349,556.88	\$0.00	\$349,556.88	(\$28,127.26)	\$321,429.62
RO	0	145	145	\$0.00	\$0.00	\$0.00	\$204.00	\$0.00	\$204.00	(\$30.00)	\$174.00
<b>2016:</b>	<b>3</b>	<b>674</b>	<b>677</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,020,352.26</b>	<b>\$95,155.77</b>	<b>\$3,115,508.03</b>	<b>(\$60,125.06)</b>	<b>\$3,055,382.97</b>

POLICY PERIOD DESC : 2017

Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
Indem	2	85	87	\$0.00	\$0.00	\$0.00	\$2,654,992.15	\$65,049.78	\$2,720,041.93	(\$70,388.14)	\$2,649,653.79
MO	0	464	464	\$0.00	\$0.00	\$0.00	\$371,366.40	\$0.00	\$371,366.40	(\$18,101.42)	\$353,264.98
RO	0	156	156	\$0.00	\$0.00	\$0.00	\$398.45	\$0.00	\$398.45	(\$3.00)	\$395.45
<b>2017:</b>	<b>2</b>	<b>705</b>	<b>707</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,026,757.00</b>	<b>\$65,049.78</b>	<b>\$3,091,806.78</b>	<b>(\$88,492.56)</b>	<b>\$3,003,314.22</b>

POLICY PERIOD DESC : 2018

Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
Indem	1	84	85	\$7,828.60	(\$18,268.66)	\$0.00	\$2,196,031.51	\$100,496.38	\$2,296,527.89	(\$33,752.11)	\$2,262,775.78
MO	0	437	437	\$0.00	\$0.00	\$0.00	\$389,248.47	\$0.00	\$389,248.47	(\$30,607.75)	\$358,640.72
RO	0	143	143	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>2018:</b>	<b>1</b>	<b>664</b>	<b>665</b>	<b>\$7,828.60</b>	<b>(\$18,268.66)</b>	<b>\$0.00</b>	<b>\$2,585,279.98</b>	<b>\$100,496.38</b>	<b>\$2,685,776.36</b>	<b>(\$64,359.86)</b>	<b>\$2,621,416.50</b>

POLICY PERIOD DESC : 2019

Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
Indem	6	75	81	\$27.39	\$0.00	\$0.00	\$2,985,664.11	\$374,059.34	\$3,359,723.45	(\$148,912.80)	\$3,210,810.65
MO	0	454	454	\$34.99	\$34.99	\$0.00	\$420,792.43	\$0.00	\$420,792.43	(\$29,696.79)	\$391,095.64
RO	0	173	173	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>2019:</b>	<b>6</b>	<b>702</b>	<b>708</b>	<b>\$62.38</b>	<b>\$34.99</b>	<b>\$0.00</b>	<b>\$3,406,456.54</b>	<b>\$374,059.34</b>	<b>\$3,780,515.88</b>	<b>(\$178,609.59)</b>	<b>\$3,601,906.29</b>

POLICY PERIOD DESC : 2020

Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
Indem	10	69	79	\$4,239.77	\$37,717.76	\$0.00	\$2,814,315.73	\$635,729.75	\$3,450,045.48	(\$47,699.99)	\$3,402,345.49
MO	0	392	392	\$777.15	\$777.15	\$0.00	\$389,540.04	\$0.00	\$389,540.04	(\$30,244.14)	\$359,295.90
RO	0	177	177	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>2020:</b>	<b>10</b>	<b>638</b>	<b>648</b>	<b>\$5,016.92</b>	<b>\$38,494.91</b>	<b>\$0.00</b>	<b>\$3,203,855.77</b>	<b>\$635,729.75</b>	<b>\$3,839,585.52</b>	<b>(\$77,944.13)</b>	<b>\$3,761,641.39</b>

POLICY PERIOD DESC : 2021

Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
Indem	20	73	93	\$26,408.43	(\$36,949.13)	\$0.00	\$2,320,654.87	\$1,079,999.10	\$3,400,653.97	(\$22,428.67)	\$3,378,225.30
MO	1	394	395	(\$380.96)	(\$380.96)	\$0.00	\$435,400.81	\$3,956.56	\$439,357.37	(\$27,260.83)	\$412,096.54
RO	0	133	133	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>2021:</b>	21	600	621	\$26,027.47	(\$37,330.09)	\$0.00	\$2,756,055.68	\$1,083,955.66	\$3,840,011.34	(\$49,689.50)	\$3,790,321.84

**POLICY PERIOD DESC : 2022**

Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
Indem	41	32	73	\$52,832.75	(\$53,124.09)	\$0.00	\$1,699,028.50	\$2,214,414.18	\$3,913,442.68	(\$3,576.12)	\$3,909,866.56
MO	146	335	481	\$13,330.20	(\$79,002.00)	\$0.00	\$444,329.17	\$360,352.92	\$804,682.09	(\$21,598.78)	\$783,083.31
RO	0	151	151	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>2022:</b>	187	518	705	\$66,162.95	(\$132,126.09)	\$0.00	\$2,143,357.67	\$2,574,767.10	\$4,718,124.77	(\$25,174.90)	\$4,692,949.87

**POLICY PERIOD DESC : 2023**

Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
Indem	15	0	15	\$166,995.30	\$55,425.96	\$0.00	\$396,528.92	\$959,858.27	\$1,356,387.19	\$0.00	\$1,356,387.19
MO	147	9	156	\$30,147.32	\$125,938.60	\$0.00	\$55,207.27	\$379,209.93	\$434,417.20	\$0.00	\$434,417.20
RO	15	43	58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>2023:</b>	177	52	229	\$197,142.62	\$181,364.56	\$0.00	\$451,736.19	\$1,339,068.20	\$1,790,804.39	\$0.00	\$1,790,804.39
<b>Grand Total:</b>	452	20806	21258	\$308,295.18	\$32,170.62	\$0.00	\$89,189,014.26	\$7,959,115.69	\$97,148,129.95	(\$4,941,642.05)	\$92,206,487.90

# TRISTAR

## Savings Summary Report

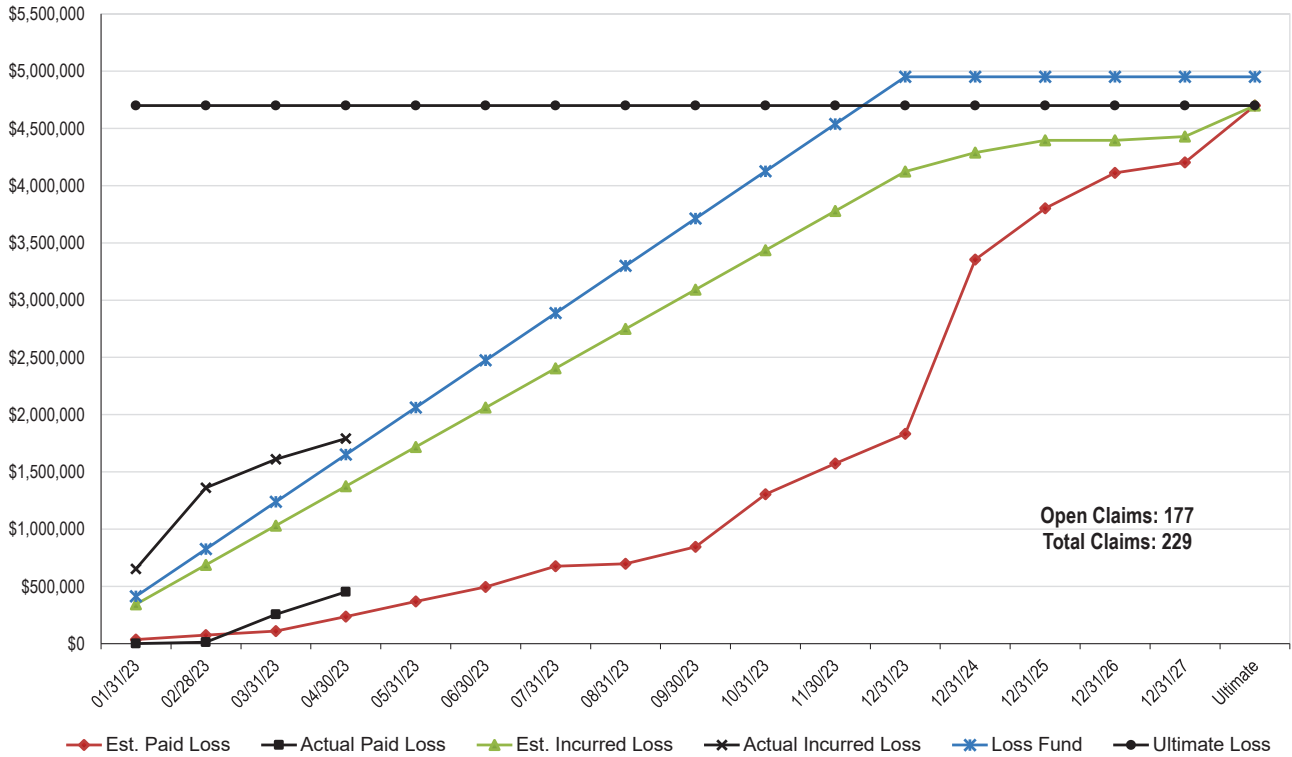
Report range : 20230401 to 20230430  
 Client selection : KWORCC  
 Executed at : May 1, 2023, 5:20:16 AM

### KANSAS WORKERS RISK COOP (KWORCC)

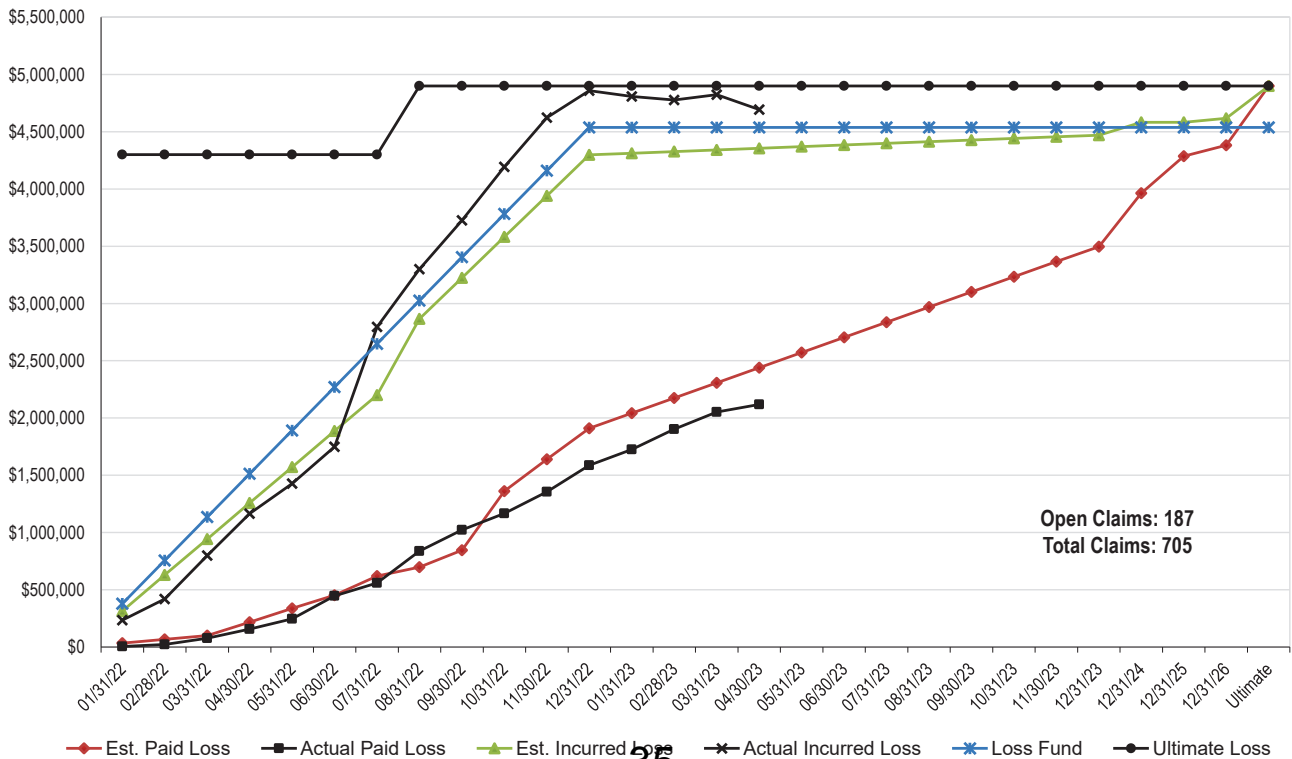
Bill Type	Bills Invoiced	Lines Invoiced	Billed Charges	BR Savings	PPO Savings	SR Savings	Total Allowed	BR Fees	PPO Fees	Total Fees	Gross Savings	Gross Savings Pct	PPO Hits	PPO Penetration Pct
Ambulatory Surgery Center	3	5	\$ 50,863.38	\$ 30,188.50	\$ 1,566.65	\$ 0.00	\$ 19,108.23	\$ 27.00	\$ 422.99	\$ 449.99	\$ 31,755.15	62 %	3	100 %
Chiropractic	2	17	\$ 690.00	\$ 25.65	\$ 81.10	\$ 0.00	\$ 583.25	\$ 18.00	\$ 21.90	\$ 39.90	\$ 106.75	15 %	1	50 %
Hospital IP	1	22	\$ 75,784.70	\$ 22,735.41	\$ 2,652.46	\$ 0.00	\$ 50,396.83	\$ 2,728.25	\$ 716.16	\$ 3,444.41	\$ 25,387.87	34 %	1	100 %
Hospital OP	62	227	\$ 161,493.19	\$ 66,539.30	\$ 15,482.37	\$ 0.00	\$ 79,471.52	\$ 7,895.60	\$ 4,180.24	\$ 12,075.84	\$ 82,021.67	51 %	26	42 %
Medical Supply/DME	2	5	\$ 3,705.13	\$ 815.96	\$ 0.00	\$ 0.00	\$ 2,889.17	\$ 18.00	\$ 0.00	\$ 18.00	\$ 815.96	22 %	0	0 %
Pharmacy	23	33	\$ 7,153.51	\$ 1,425.46	\$ 149.69	\$ 0.00	\$ 5,578.36	\$ 207.00	\$ 40.42	\$ 247.42	\$ 1,575.15	22 %	4	17 %
Podiatrist	2	4	\$ 599.00	\$ 167.71	\$ 44.13	\$ 0.00	\$ 387.16	\$ 18.00	\$ 11.92	\$ 29.92	\$ 211.84	35 %	2	100 %
Provider/Physician	180	289	\$ 80,977.40	\$ 33,109.14	\$ 4,934.92	\$ 0.00	\$ 42,933.34	\$ 1,620.00	\$ 1,332.49	\$ 2,952.49	\$ 38,044.06	47 %	146	81 %
PT/OT	29	101	\$ 8,049.18	\$ 1,265.83	\$ 984.55	\$ 0.00	\$ 5,798.80	\$ 261.00	\$ 265.88	\$ 526.88	\$ 2,250.38	28 %	29	100 %
	<b>304</b>	<b>703</b>	<b>\$ 389,315.49</b>	<b>\$ 156,272.96</b>	<b>\$ 25,895.87</b>	<b>\$ 0.00</b>	<b>\$ 207,146.66</b>	<b>\$ 12,792.85</b>	<b>\$ 6,992.00</b>	<b>\$ 19,784.85</b>	<b>\$ 182,168.83</b>	<b>47 %</b>	<b>212</b>	<b>70 %</b>
Full Duplicate	25	50	\$ 11,258.75	\$ 11,258.75	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 11,258.75	100 %	0	0 %
Reconsideration	3	0	\$ 0.00	(\$ 594.63)	\$ 69.82	\$ 0.00	\$ 524.81	\$ 0.00	\$ 18.85	\$ 18.85	(\$ 524.81)	null	3	100 %
	<b>28</b>	<b>50</b>	<b>\$ 11,258.75</b>	<b>\$ 10,664.12</b>	<b>\$ 69.82</b>	<b>\$ 0.00</b>	<b>\$ 524.81</b>	<b>\$ 0.00</b>	<b>\$ 18.85</b>	<b>\$ 18.85</b>	<b>\$ 10,733.94</b>	<b>95 %</b>	<b>3</b>	<b>11 %</b>
<b>Total</b>	<b>332</b>	<b>753</b>	<b>\$ 400,574.24</b>	<b>\$ 166,937.08</b>	<b>\$ 25,965.69</b>	<b>\$ 0.00</b>	<b>\$ 207,671.47</b>	<b>\$ 12,792.85</b>	<b>\$ 7,010.85</b>	<b>\$ 19,803.70</b>	<b>\$ 192,902.77</b>	<b>48 %</b>	<b>215</b>	<b>65 %</b>



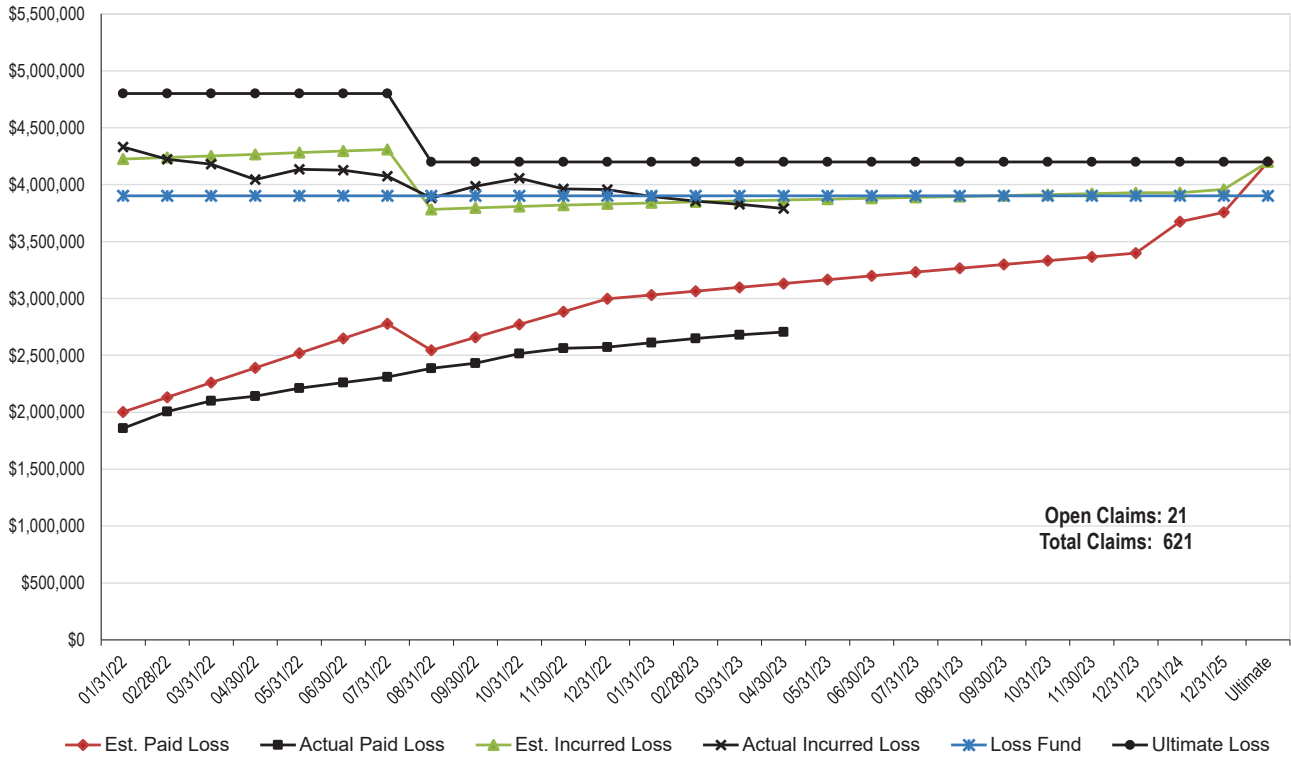
### 2023 Policy Year Performance Valued as of 4/30/2023



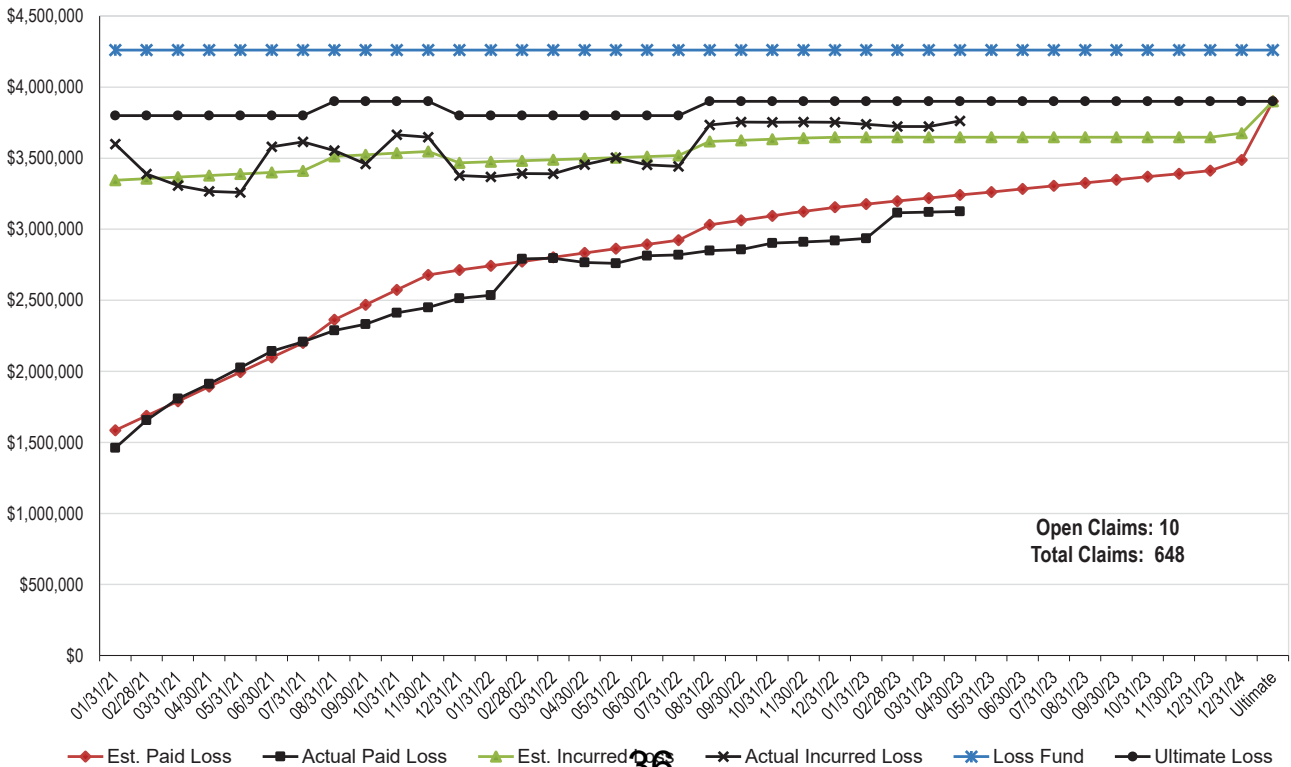
### 2022 Policy Year Performance Valued as of 4/30/2023



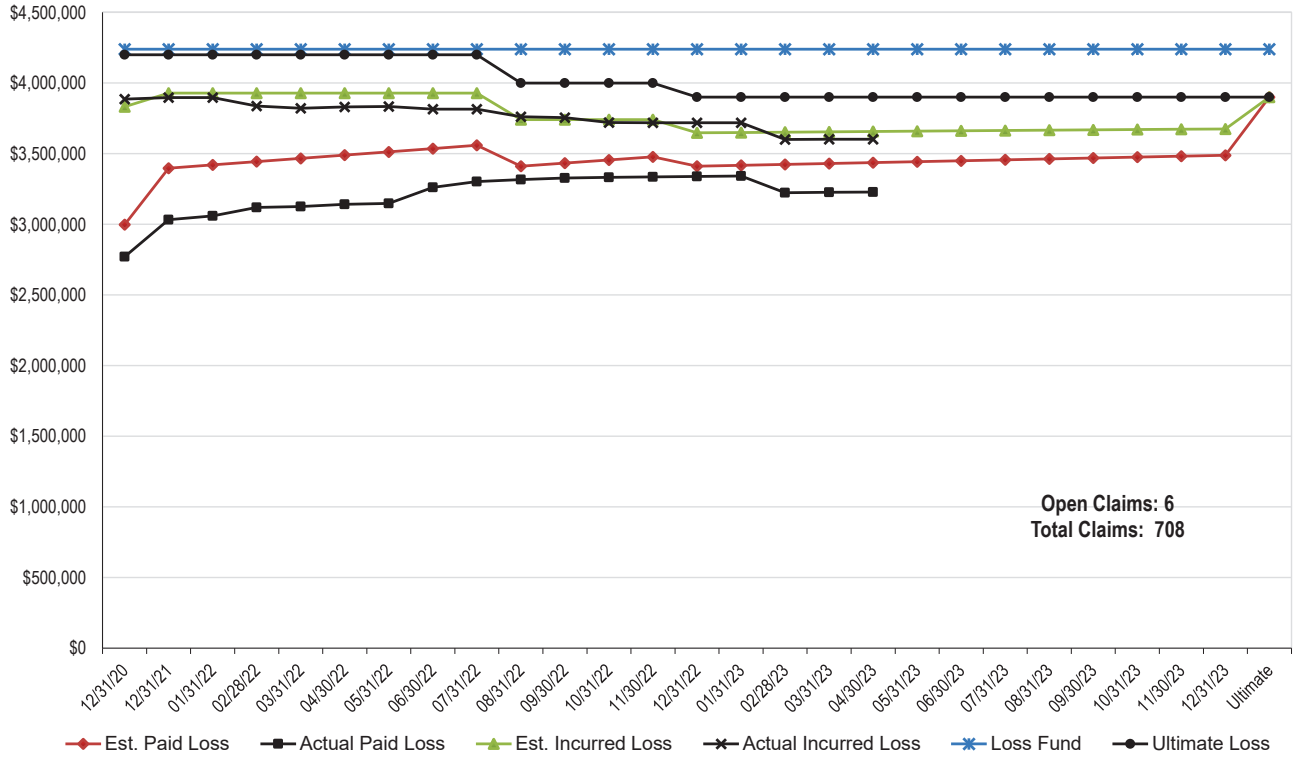
### 2021 Policy Year Performance Valued as of 4/30/2023



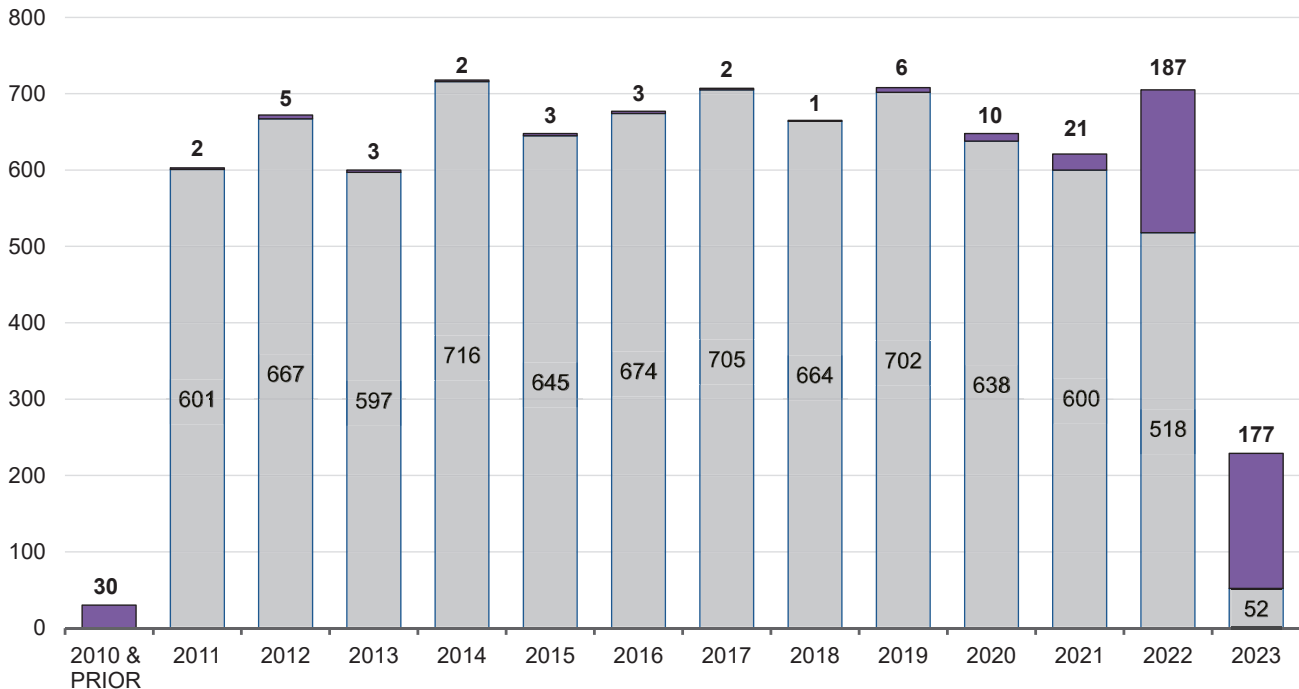
### 2020 Policy Year Performance Valued as of 4/30/2023



## 2019 Policy Year Performance Valued as of 4/30/2023



## Open/Closed Claims by Policy Year Valued as of 4/30/2023



**2010 and Prior Years**  
Closed Claims - 13,027  
Open Claims - 30

■ Closed ■ Open





## County Visits as of May 9th, 2023

County	Ben	Brandon	Jes	Totals
Allen			3/22 Insp	1
Anderson			3/22 Insp	1
Atchison		3/23 Safety		1
Barber	3/7 Insp			1
Bourbon			4/10 Insp	1
Brown		2/9 Insp	2/1 PR	2
Chase			2/13 PR, 3/21 PR, 2/21 Insp	3
Chautauqua			4/11 Insp	1
Cherokee			4/10 Insp	1
Clark	2/15 Insp			1
Clay		4/18 Insp	2/15 PR	2
Cloud	4/12 Insp		3/8 PR	2
Comanche	3/7 Insp			1
Cowley			4/13 Insp	1
Cheyenne	3/21 Insp			1
Decatur	3/22 Insp			1
Dickinson		3/16 Insp		1
Doniphan		2/6 Insp, 5/9 Insp	2/1 PR	3
Douglas				
Edwards	2/16 Insp		3/1 PR	2
Elk			4/11 Insp	1
Ellis	4/4 Insp		4/19 PR	2
Ellsworth	4/11 Insp		4/18 PR	2
Finney	2/9 Insp	3/20 Safety		2
Ford	2/15 Insp		3/2 FL, 3/2 DDC	3
Franklin		2/13 Insp, 4/3 PR	2/7 PR	3
Geary		3/14 PR, 5/5 Safety		2
Gove	4/4 Insp		4/19 PR	2
Grant	2/8 Insp			1
Gray	2/14 Insp			1
Greenwood			3/14 Insp, 4/13 PR	2
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	4/12 Insp			1
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	4/11 Insp		4/20 PR	2
Linn			3/7 Insp	1

## County Visits as of May 9th, 2023

Lyon			1/19 Insp, 1/26 PR, 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		4/3 PR	2/7 PR	2
Mitchell	4/11 Insp			1
Montgomery			4/11 Insp	1
Morris		3/6 Insp	1/10 PR, 2/13 PR	3
Morton	2/8 Insp			1
Neosho			4/10 Insp	1
Ness	2/1 Insp			1
Norton	4/5 Insp			1
Osage			2/27 Insp, 3/27 PR	2
Osborne	4/11 Insp		4/20 PR	2
Ottawa	4/12 Insp		3/8 PR	2
Pawnee	2/2 Insp		3/1 PR	2
Phillips	4/5 Insp			1
Pottawatomie		2/16 Safety, 3/7 Insp	1/11 PR, 1/30 PR	4
Rawlins	3/22 Insp			1
Reno		4/19 Insp		1
Republic	4/12 Insp		3/8 PR	2
Rooks	3/29 Insp	3/29 Insp	4/20 PR	3
Rice	3/3 Insp		3/1 PR	2
Rush	2/1 Insp			1
Russell	4/6 Insp		4/19 PR	2
Saline	4/12 Insp	3/22 Safety	1/17 PR, 1/24 Insp, 4/21 PR	5
Scott	1/31 Insp			1
Sheridan	3/22 Insp	4/26 DDC, 4/27 DDC	4/20 PR	4
Sherman	3/21 Insp			1
Smith	4/5 Insp			1
Stafford	3/9 Insp		3/1 PR	2
Stanton	2/7 Insp			1
Stevens	2/8 Insp			1
Thomas	3/24 Insp		4/20 PR	2
Trego	4/4 Insp		4/19 PR	2
Wabaunsee		2/28 Insp	1/30 PR	2
Wallace	3/21 Insp			1
Wilson				
Woodson			3/14 Insp, 3/28 PR	2
			<b>Total Visits</b>	<b>136</b>
			<b>Working Days To- Date</b>	<b>90</b>
			<b>Visits/Working Day</b>	<b>1.51</b>

## Identified Hazards By Category as of May 9th, 2023

Count of QuestionHeader	
Hazard Category	Total
Electrical	57
Equipment	5
Exit Routes and Fire	26
Gas Cylinders	18
General	1
Hazard Communication	35
Machine Guarding	35
Material Handling	16
Miscellaneous	19
Personal Protective Equipment	26
Portable Tools	25
Walking and Working Surfaces	36
Walkways/Stairways/Aisles	1
Grand Total	300



I, Greg Riat, Secretary of Kansas Workers Risk Cooperative for Counties (KWORCC), hereby certify that the following is a true and correct copy of a Resolution duly adopted by unanimous vote of the Board of Trustees of KWORCC at a meeting duly called and held on the 18th day of May, 2023 at which a quorum was present:

## **RESOLUTION #2023-45**

WHEREAS, the KWORCC Board of Trustees has engaged the firm of SSC CPAs P.A. to undertake an independent audit of KWORCC's books and records for the year ending December 31, 2022 as required by KSA 12-2620(b);

WHEREAS, the independent audit was completed for filing with the Kansas Insurance Department and the Kansas Department of Administration;

WHEREAS auditor Dana Splichal met via Zoom Conference with the KWORCC Audit Committee on the 18th day of May, 2023; and,

WHEREAS the Audit Committee, having discussed the independent audit with the auditor and having reviewed the audit report with accompanying materials, recommends that the independent audit be accepted by the KWORCC Board of Trustees;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Trustees of KWORCC, that the independent audit prepared by the firm of SSC CPAs P.A. for the fiscal year ending December 31, 2023 shall be adopted and filed in the books and records of the Kansas Insurance Department, Kansas Department of Administration and the KWORCC administrative files for public view.

IN WITNESS WHEREOF, the undersigned has caused this Resolution to be executed this 18th day of May 2023.

Greg Riat, Secretary



**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**