KWORCC



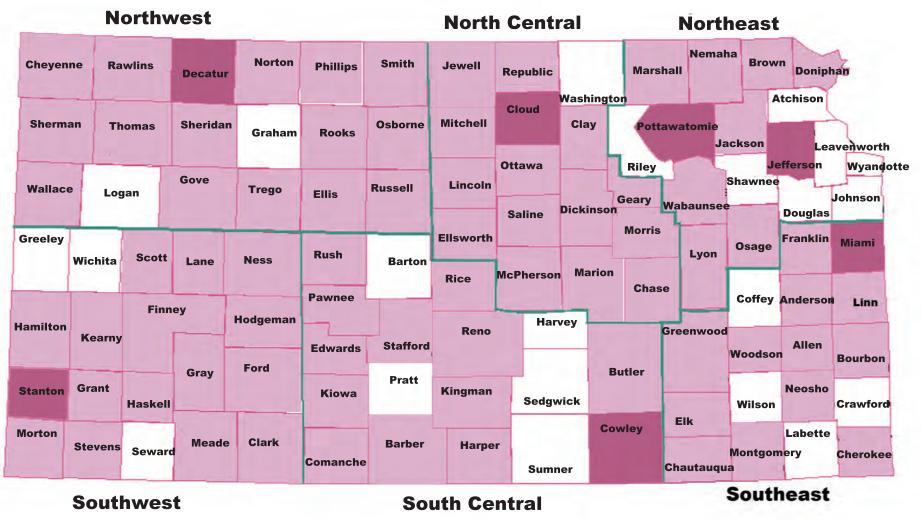
National Immunization Awareness Month

August 2023

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

August 24, 2023 1:00 PM Zoom: https://us02web.zoom.us/j/3484516681 1 346 248 7799 Meeting ID 348 451 6681 700 SW Jackson St, Suite 200 Topeka, Kansas 66603 ☐ January 26 February 23 ☐ March 30 April 27 ☐ May 18 ☐ June 29 July 27 ☐ August 24 September 28 ☐ October 26 ☐ November 16 December 14





Counties on KWORCC Board of Directors KWORCC Members

Agenda

And Notice of Meeting Kansas Workers Risk Cooperative for Counties (KWORCC) August 24, 2023 at 1:00 PM Via Zoom Video Conference: <u>https://us02web.zoom.us/j/3484516681</u> 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 July 27, 2023 (Pg. 1-5)
- 4. Administrator's Report *Jim Parrish*
 - a. Ratification of Electronic Transfers of Funds (Pg. 7)
 - b. BCBS Health Insurance Renewal (Pg. 9)
 - c. Policies for Counties (Handouts)
 - i. Cell Phones
 - ii. County Owned Vehicles
 - iii. Footwear
- 5. Marketing Report *Jes Pfannenstiel*
- 6. Financial Report Amy Dukes, WNNJ
 - a. July 2023 Financial Statements (Pg. 11-17)
 - b. Check Register (Pg. 19-20)
 - c. Equities Investment Update (Pg. 21)
- 7. Claims Report TRIStar Risk Management (Pg. 23-24)
 - a. Select Claims Report Amanda Chamberland
 - b. Medical Bill Review (Pg. 25)
 - c. Policy Year Performance Review Jess Cornejo (Pg. 27-29)
- 8. Loss Prevention and County Visits –*Brandon Mann* (Pg. 31-32)
- 9. Legal Report
- 10. Committee Reportsa. Reminder: Personnel Committee Meeting September 28, 2023 at 12:15pm
- 11. Other items
- 12. Adjournment

Minutes Meeting, Board of Trustees Kansas Workers Risk Cooperative for Counties July 27, 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 July 2023 meeting of the Board of Trustees of Kansas Workers Risk Cooperative for Counties (KWORCC) in Topeka via Zoom Video Conference was called to order at 1:09 pm on July 27, 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 of Cornerstone Risk Solutions (CRS) and Amy Dukes of Wendling, Noe, Nelson & Johnson, LLC (WNNJ).

President Wilt first addressed Agenda Item 2, "Approval of the Agenda." Mr. Parrish requested the addition of Agenda Item 2a, "Excuse Mr. Roberts for County Business for the Board Meeting on June 29th and Excuse Ms. Buttron for County Business for the Board Meeting on July 27th." Mr. Roberts moved to approve the agenda with that change. Ms. Barton seconded the motion which CARRIED unanimously.

Turning to Agenda Item 2a, President Wilt asked for a motion to excuse Mr. Roberts for the previous meeting and Ms. Buttron for the current meeting. Ms. Buttron stated that she was present and didn't need excused. She would stay on as long as she could but would need to leave early for county business. Mr. Roberts so moved. Ms. Barton seconded the motion which CARRIED unanimously.

President Wilt then addressed Agenda Item No. 3, "Consideration of Minutes of the Meeting of June 29, 2023." Mr. McEvoy moved to approve the minutes as presented. Mr. Caspers seconded the motion which CARRIED unanimously.

Next, President Wilt asked Mr. Parrish to present the Administrator's Report. Whereupon, Mr. Parrish addressed Agenda Item No. 4a, "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.

Mr. Parrish then addressed Agenda Item No. 4b, "Late Reporting Fees." Mr. Riat moved to invoice only half of the late reporting fees to each responsible KWORCC Member for the first late fee in a calendar year and invoice the entire late reporting fees to Member Counties for all other such fees. Mr. Roberts seconded the motion which CARRIED unanimously.

Mr. Parrish then asked Ms. Jarboe-Paxson to address Agenda Item No. 4c, "Payroll Estimate Update." Ms. Jarboe-Paxson reported KWORCC has received two-thirds of Member County's payroll estimates. KWORCC is now seeing a 10 percent increase excluding the addition of the two new Member Counties. She then reported if the two new Member Counties were incorporated in the equation it would reflect a 16% increase.

Mr. Parrish then addressed Agenda Item 4d, "Discussion of Insurance Coverage." Mr. Parrish stated that workers compensation insurance carriers are required by law to provide employer's liability coverage. For many years, KWORCC has offered liability limits of \$1 million. He said staff is recommending KWORCC reduce this coverage to \$500,000, the same limits of liability imposed on governments under the Kansas Tort Claims Act. He noted that every competing company limits this coverage to \$500,000.

Mr. Parrish reported that staff's investigation revealed that KWORCC has never experienced an employer's liability claim. Mr. Ron Laskowski, defense attorney for most of KWORCC's litigated claims, confirmed there has never been such a claim against KWORCC. He said in his many years of private practice that he has encountered very few employer's liability cases because the circumstances giving rise to such claims rarely occur. This reduction will save Member Counties an estimated \$250,000 in premium costs.

Mr. Roberts moved to change KWORCC's standard employer's liability limit to \$500,000 on policies providing coverage after December 31, 2023 on the condition that current Member Counties receive notice in November of the change and have the opportunity to retain the higher \$1 million policy limit. Mr. Caspers seconded the motion which CARRIED unanimously.

Mr. Parrish then addressed Agenda Item No. 4e, "Recommended Policies for Counties" and Agenda Item No. 4f, "Approval of Policies for Distribution to Counties." Mr. Parrish elaborated on the four KWORCC policy drafts in the Agenda Packet. Mr. Parrish provided a refresher on the six other policies that were previously presented to the board. He explained the policies are subject to small revisions to make them shorter or more understandable. Mr. Caspers moved to approve the 10 policies for distribution to counties. Mr. Roberts seconded the motion which CARRIED unanimously.

Ms. Buttron exited the meeting for county business.

President Wilt asked for the "Marketing Report" in Agenda Item No. 5. Mr. Pfannenstiel reported on recent marketing activities and discussed future marketing strategies. He then asked for and responded to questions.

At this point, Mr. Roberts requested the Investment Committee report be moved up in the Agenda, as he needed to leave early for county business. President Wilt asked if there were any objections, seeing none, he requested Mr. Roberts report on the Investment Committee meeting. Under Item 10, Committee Reports, Mr. Roberts reported the Investment Committee met with representatives of BOK and Country Club Bank prior to the board meeting. Mr. Roberts stated it was a very interesting, informative conversation and invited everyone to sit in on a meeting in the future. Mr. Roberts moved that the Board follow the committee's recommendation and adopt Resolution No. 2023-62. Ms. Barton seconded the motion which CARRIED unanimously.

After his report, Mr. Roberts left the meeting.

President Wilt then requested Ms. Dukes address Agenda Item No. 6, "Financial Report." Ms. Dukes discussed the financial statements for June 2023 and responded to questions. Ms. Barton moved to receive and file the financial statements as of June 30, 2023. Mr. Caspers seconded the motion which CARRIED unanimously.

Ms. Dukes then presented the Kansas Insurance Department (KID) Quarterly Report for June 30, 2023. Mr. McEvoy moved to accept and file the June 30, 2023 Quarterly Report with KID. President Wilt seconded the motion which CARRIED unanimously.

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

Ms. Dukes then addressed the Quarterly Investments Summary and Equities Investment Update as of June 30, 2023 and presented the BOK equities investments performance report as of June 30, 2023.

Chairman Wilt then addressed Agenda Item No. 7, "Claim Report." Mr. Cornejo requested to present The Policy Year Performance Review first in order to continue to participate at a CRS staff event. President Wilt requested Mr. Cornejo proceed with his presentation. Mr. Cornejo said this analytical review generated by CRS shows KWORCC's claim history for policy years 2019 through June 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 June 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 27 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.

Mr. Cornejo then presented the Loss Ratios by policy year. The average loss ratio for all years is 66%, the target loss ratio is 65%. He then discussed the average cost per claim. From 2011 to 2022, the average is just over \$5,000. 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 as well as adding good risks to the pool.

President Wilt next addressed Agenda Item No. 7, "Claims Report – TRISTAR Risk Management." He asked Ms. Chamberland to present Agenda Item No. 7a, "Select Claims Review." Ms. Chamberland reported on claims and answered questions.

Ms. Chamberland then addressed Agenda Item No. 7b, "Medical Bill Review Report" stating that KWORCC experienced a savings of 43% for the month of June as a result of medical bill review performed by TRISTAR.

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 221visits to Member Counties in 139 working days, with an average of 1.59 visits per working day. The loss prevention staff has found 433 safety issues in our Member Counties. Mr. Mann reported on his recent safety inspections and history with new Member Counties. Mr. Parrish reported that on July 21, 2023 Mr. Mann provided KWORCC and KAC staff and family with a defensive driving course. Mr. Parrish complimented Mr. Mann on his presentation.

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

President Wilt reminded everyone that the Personnel Committee will meet at 12:15 p.m. prior to the September board meeting.

There being no further business, President Wilt declared the meeting adjourned at 2:39 p.m.

The KWORCC Board of Trustees approved the foregoing minutes on the 24th day of August, 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 August 24, 2023 ====

<u>Date</u>	<u>Amt</u>	Wired From	Wired To	<u>For</u>
8/16/2023	\$475,000	Country Club Bank	KVB – Claims	Replenish Claims Account
8/17/2023	\$75,000	Country Club Bank	KVB - Admin	Replenish Admin Account

==== ELECTRONIC TRANSFER OF FUNDS FOR APPROVAL August 24, 2023 ====

<u>Date</u>	<u>Amt</u>	Wired From	Wired To	<u>For</u>
8/25/2023	\$63,047.00	Kaw Valley Claims	Cornerstone Risk Solutions	Audited 2022 Excess Insurance

BCBS Health Insurance

2022 vs 2023

					2022	VS 2023							
			I	n-N	etwork					Out-o	f-Ne	twork	
	2	022			20	023		20)22			2023	
	Per Person	Ре	r Family		Per Person	Per Family	Per	Person	Per	Family		Per Person Pe	r Family
Deductable	1500	0	3000		1500	3000		3500		7000		3500	7000
Out of Pocket Limit	4500	D	9000		4950	9900		10500		21000		10500	21000
	In-N	etwo	ork		Out-of-	Network							
Copays	2022	2	2023		2022	2023							
Preventative Care	\$0		\$0		Deductible	Deductible							
Primary Care	\$25		\$25		then 50% co-	then 50% co-							
Specialist visit	\$50		\$50		insurance	insurance							
Emergency Room	\$300 [:]	*	\$300*		\$300*	\$300*							
	×	*plus	deductik	ole a	and 20% coinsur	ance							
	In-N	etwo	ork		Out-of-	Network							
Drugs	2022	2	2023		2022	2023							
Prefered Generic	20	0	15										
Non-Prefered Generic	20	0	35		Deductible	Deductible							
Prefered Brand	65	5	65		then 50% co-	then 50% co-							
Non-Prefered Brand	100	0	100		insurance on	insurance on							
Specialty-Prefered	\$200)	\$200		all out-of-	all out-of-							
	25% со-	25	% со-		network	network							
Specialty-Non-prefered	insurance,	ins	urance,		prescriptions	prescriptions							
	max \$300	ma	ax \$300										
		022			Total)23			Total	
Cost	Health		ntal				Hea		Der				
	\$ 470.62				504.98			518.62				551.83	
NRJP & Spouse			73.86		1,553.60			.,681.24		71.39		1,752.63	
	\$ 636.20	-	34.36		670.56			724.76	-	33.21		757.97	
	\$ 452.72	\$	34.36		487.08		\$	495.89	\$	33.21		529.10	
Total				\$	3,216.22						\$	3,591.53	
	Increase of	\$	375.31	or	10%								

KWORCC Trustees' Financial Report Summary

as of July 31, 2023

REVENUES	Budget <u>2023</u>		Actual <u>2023</u>		Actual <u>2022</u>	Actual to Budget <u>Ratio</u>	Change in Actual <u>Ratio</u>
Premiums *	\$ 6,492,030	\$	6,685,600	\$	5,639,500	2.98%	18.55%
Investment income, net of fees	237,100		317,700		47,300	33.99%	571.67%
Total revenues	\$ 6,729,130	\$	7,003,300	\$	5,686,800	4.07%	23.15%
EXPENDITURES Administrative expenses	\$ 919,400	\$	814.500	\$	906,200	-11.41%	-10.12%
Claims expense **	5,753,700	Ψ	5,726,600	Ψ	5,293,000	-0.47%	8.19%
Total expenses	\$ 6,673,100	\$	6,541,100	\$	6,199,200	-1.98%	5.52%
TOTAL PAID LOSSES							
YTD paid losses for current polic		\$	1,190,300	\$	559,600		112.71%
YTD paid losses for prior policy	/ears		1,360,900		1,354,600		0.47%
			2,551,200	\$	1,914,200		33.28%

¹ 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, wokers compensation fund contribution, and workers compensation administrative expense

LIQUID ASSETS	Actual <u>2023</u>	Actual <u>2022</u>	
Cash	\$ 2,793,000	\$ 1,692,000	
Government securities @ cost ***	22,335,000	21,944,000	
Certificates of deposit	1,680,000	2,165,000	
Equity fund investment @ market ***	4,307,000	3,838,000	
Total liquid assets	\$ 31,115,000	\$ 29,639,000	4.98%
*** See detail on Statement of Assets, Liabilities and Fund	Balance		
LOSS RESERVES			
Allocated to reserves for existing claims	\$ 7,860,000	\$ 7,329,000	
Allocated to reserves for claims yet to be filed	4,186,000	4,367,000	
Estimated reinsurance recoverable	(284,000)	(338,000)	
TOTAL LOSS RESERVES	\$ 11,762,000	\$ 11,358,000	3.56%
FUND RESERVES			
Allocated to Member Protection Fund	\$ 2,500,000	\$ 2,500,000	
Fund Balance Reserve	16,323,000	15,363,000	
TOTAL FUND RESERVES	\$ 18,823,000	\$ 17,863,000	5.37%

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 JULY 31,

	<u>2023</u>	<u>2022</u>	<u> \$ Change</u>	<u>% Change</u>
	Assets			
Bonds	\$ 22,335,259	\$ 21,943,972	\$ 391,287	1.78%
Mutual funds	4,306,589	3,837,932	468,657	12.21%
Certificates of deposit	1,680,000	2,165,000	(485,000)	-22.40%
Cash and cash equivalents	2,792,854	1,691,504	1,101,350	65.11%
Total cash and invested assets	31,114,702	29,638,408	1,476,294	4.98%
Interest income accrued	47,513	73,221	(25,708)	-35.11%
Premiums receivable	-	69,901	(69,901)	-100.00%
Excess insurance receivable	3,149	2,631	518	19.69%
Total admitted assets	\$ 31,165,364	\$ 29,784,161	\$ 1,381,203	

Liabilities and Fund Balance

Liabilities

Reserve for unpaid workers' compensation claims				
Specific case reserves	\$ 7,576,350	\$ 6,990,566	\$ 585,784	8.38%
IBNR reserves	 4,185,673	 4,367,094	 (181,421)	-4.15%
Total unpaid claims reserves	11,762,023	11,357,660	404,363	3.56%
Other expenses due or accrued	99,138	103,531	(4,393)	-4.24%
Taxes, licenses, and fees due or accrued	481,259	460,407	20,852	4.53%
Return premiums payable	-	-	-	0.00%
Total liabilities	12,342,420	11,921,598	420,822	3.53%
Fund balance				
Member protection fund	2,500,000	2,500,000	-	0.00%
Fund balance	 16,322,944	 15,362,563	 960,381	6.25%
Total fund balance	 18,822,944	 17,862,563	 960,381	5.38%
Total liabilities and fund balance	\$ 31,165,364	\$ 29,784,161	\$ 1,381,203	4.64%
Memo items:				
Unrealized gain (loss) on bond investments *	\$ (2,006,717)	\$ (1,481,002)	\$ (525,715)	35.50%
Realized gain (loss) on bond investments **	\$ -	\$ -	\$ -	100.00%
Investment income, net of gains (losses) and fees	\$ 317,655	\$ 47,270	\$ 270,385	572.00%
CCB investment account service fees	\$ 15,254	\$ 16,655	\$ (1,401)	-8.41%
BOK investment account service fees	\$ 13,882	\$ 14,560	\$ (678)	-4.66%
Equity investments as a percentage of admitted assets	12.69%	11.86%	0.83%	7.00%
Equity investments as a percentage of fund balance	21.01%	19.77%	1.24%	6.27%

* 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

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 - STATUTORY BASIS FOR ALL FUND YEARS AS OF JULY 31,

		<u>2023</u>		<u>2022</u>	9	<u>S Change</u>	<u>% Change</u>
Underwriting income							
Direct premiums earned	\$	6,685,629	\$	5,637,960	\$	1,047,669	18.58%
Less: excess insurance premiums		(698,623)		(681,439)		(17,184)	2.52%
Net underwriting income		5,987,006		4,956,521		1,030,485	20.79%
Underwriting deductions							
Claim losses incurred, net of recoveries		4,700,122		4,299,953		400,169	9.31%
Claims loss adjustment expenses		178,700		167,300		11,400	6.81%
Workers' compensation taxes		86,227		118,122		(31,895)	-27.00%
Other underwriting expenses incurred		814,507		906,161		(91,654)	-10.11%
Total underwriting deductions		5,779,556		5,491,536		288,020	5.24%
Net underwriting gain (loss)		207,450		(535,015)		742,465	-138.77%
Investment income							
Investment income, net of related fees		318,974		174,329		144,645	82.97%
Realized gain (loss) on investments		(1,319)		(127,059)		125,740	-98.96%
Net investment gain (loss)		317,655		47,270		270,385	572.00%
Net income (loss)	\$	525,105	\$	(487,745)	\$	1,012,850	-207.66%
Fund balance, beginning of year	\$	17,763,711	\$	18,929,953	\$ ((1,166,242)	-6.16%
Net income (loss)	Ŧ	525,105	Ŧ	(487,745)	Ŧ	1,012,850	-207.66%
Change in net unrealized gains (losses)		560,898		(548,356)		1,109,254	-202.29%
Change in non-admitted assets		(26,770)		(31,289)		4,519	-14.44%
Fund balance, end of year	\$	18,822,944	\$	17,862,563	\$	960,381	5.38%

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KANSAS WORKERS RISK COOPERATIVE FOR COUNTIES STATEMENT OF REVENUES AND EXPENSES ACTUAL VS BUDGET FOR 2023 FUND YEAR AS OF JULY 31,

YTD YTD Over (Under) as % of YTD Char 2023 <u>2023 Budget Budget 2022 Ac</u> t	ual
Underwriting income	
Premium contributions \$ 6,685,629 \$ 6,492,025 \$ 193,604 103.0% \$ 5,639,469 \$ 1,0	46,160
Less: excess insurance premium (761,670) (757,800) (3,870) 100.5% (707,584)	54,086)
Net underwriting income 5,923,959 5,734,225 189,734 103.3% 4,931,885 5	92,074
Underwriting deductions	
Claim loss expenses	
Ultimate losses 4,700,000 4,700,000 - 100.0% 4,300,000 4	00,000
Loss adjustment expenses 178,700 175,700 3,000 101.7% 167,300	11,400
Workers' compensation fund - - 100.0% 25,312	25,312)
Workers' compensation directors fund 86,227 120,200 (33,973) 71.7% 92,810	(6,583)
Total claim loss expenses	79,505
Other underwriting expenses	
Actuarial expenses 5,542 5,542 0 100.0% 5,542	-
Legal expenses 225 9,683 (9,458) 2.3% 14,416	14,191)
Financial audit & accounting 45,025 42,758 2,267 105.3% 57,831	12,806)
Educational seminars 2,706 20,417 (17,711) 13.3% 18,889	16,183)
Payroll & premium audits 13,125 13,125 - 100.0% 10,792	2,333
Risk management fee 86,500 86,500 - 100.0% 83,750	2,750
KAC exclusive alliance 14,581 14,583 (2) 100.0% 14,581	-
Online training courses 9,261 8,400 861 110.3% 8,400	861
Office and other administrative expenses 556,649 642,975 (86,326) 86.6% 628,778	72,129)
Board-related expenses 7,217 7,000 217 103.1% 3,452	3,765
Advertising & marketing expenses 6,365 5,833 532 109.1% 2,971	3,394
Miscellaneous expenses 5,311 6,825 (1,514) 77.8% 6,754	(1,443)
State premium taxes 62,000 55,800 6,200 111.1% 50,000	12,000
Total other underwriting expenses 814,507 919,442 (104,935) 88.6% 906,156	91,649 <u>)</u>
Total underwriting deductions5,779,434 5,915,342 (135,908) 97.7%5,491,578 2	87,856
Net underwriting gain (loss) 144,525 (181,117) 325,642 -79.8% (559,693) 7	04,218
Investment income	
	44,645
	44,045 25,740
	23,740
Net investment gain (loss) 317,655 237,125 80,530 134.0% 47,270 2	70,385
Net income (loss) - current policy year \$ 462,180 \$ 56,008 \$ 406,172 \$ (512,423) \$	74,603
Change in prior policy years' activity * 62,925 24,678	38,247
Premium reduction from fund reserve ** - 331,917 (331,917) -	· -
Payroll audit adjustments *** (87,500) 87,500	
Net income (loss) \$ 525,105 \$ 300,425 \$ 161,755 \$ (487,745) \$ 1,0	12,850

 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.

All disclosures required by Statutory Accounting Principles are not included.

KANSAS WORKERS RISK COOPERATIVE FOR COUNTIES OFFICE AND OTHER ADMINISTRATIVE EXPENSES ACTUAL VS BUDGET FOR 2023 FUND YEAR AS OF JULY 31,

	Actual	Budget		Actual	Actual	Actual		
	YTD	YTD	Ov	er (Under)	as % of	YTD	C	hange in
	<u>2023</u>	<u>2023</u>		Budget	<u>Budget</u>	<u>2022</u>		Actual
Rent	\$ 26,787	\$ 25,608	\$	1,179	104.6%	\$ 24,875	\$	1,912
Support services	21,175	21,175		-	100.0%	34,848		(13,673)
Telephone	2,443	3,500		(1,057)	69.8%	2,743		(300)
Mailing & shipping	225	1,458		(1,233)	15.4%	571		(346)
Copying	1,617	1,458		159	110.9%	1,123		494
FF&E expense	7,878	23,917		(16,039)	32.9%	6,523		1,355
Depreciation expense	22,142	27,500		(5,358)	80.5%	22,872		(730)
Office supplies	80	1,458		(1,378)	5.5%	-		80
Staff salaries, benefits, payroll taxes	418,635	453,367		(34,732)	92.3%	473,139		(54,504)
General liability & other insurance	23,107	23,742		(635)	97.3%	21,105		2,002
County visit expenses	19,206	28,000		(8,794)	68.6%	25,085		(5,879)
Loss prevention support services	6,738	17,500		(10,762)	38.5%	8,747		(2,009)
Memberships, subscriptions, manuals,								
and reference materials	6,616	7,292		(676)	90.7%	7,147		(531)
Annual meetings & safety awards	 -	7,000		(7,000)	0.0%	-		
Total office expenses	\$ 556,649	\$ 642,975	\$	(86,326)	86.6%	\$ 628,778	\$	(72,129)

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

	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)	41,793,782	3,538,964	3,220,687	2,859,340	2,814,063	2,419,881
Paid other claims expenses	2,986,069	264,389	225,106	168,370	212,694	165,586
_oss reserves	1,718,672	30,040	44,643	95,156	65,040	100,496
BNR reserves	362,974	154,025	138,868	136,581	196,695	178,396
Subrogations/2nd injury received	(3,355,918)	(87,418)	(279,303)	(59,447)	(88,493)	(64,360
Specific excess receivable	(230,579)	-	-	-	-	-
Claims administration	2,025,000	195,000	197,500	200,000	206,000	212,000
Norkers 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
Total claim expenses	51,021,771	4,864,693	4,360,417	4,278,180	4,179,324	3,696,287
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	59,556,100	5,853,863	5,434,431	5,379,345	5,287,593	4,864,404
Total revenues over(under) expenses prior to premium reductions and investment allocations from reserves	3,341,975	(74,131)	583,677	400,071	465,183	970,892
		(1,1,1,2,1)			,	,
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	5,686,975	125,869	583,677	400,071	465,183	970,892
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		I	Ι	1		
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

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BAL	ANCE					
	2019	2020	2021	2022	2023	Total
Premium contributions	5,833,054	5,782,361	5,509,555	5,895,465	6,685,629	121,769,466
Miscellaneous income		-1 - 1			-	-
Investment income, net of fees					317,655	317,655
Total revenues	5,833,054	5,782,361	5,509,555	5,895,465	7,003,284	122,087,121
ULTIMATE LOSS	3,900,000	3,900,000	4,200,000	4,900,000	4,700,000	
Paid losses (W/C & Medical)	3,053,908	3,074,458	2,550,238	2,186,742	1,069,377	68,581,608
Paid other claims expenses	377,716	262,822	256,122	242,581	121,456	5,282,939
Loss reserves	314,888	435,753	1,004,713	1,817,295	2,239,284	7,865,980
IBNR reserves	337,523	204,901	438,616	766,712	1,270,383	4,185,674
Subrogations/2nd injury received	(178,610)	(77,934)	(49,689)	(56,730)	(500)	(4,298,401)
Specific excess receivable	(5,425)	-	-	(56,600)	-	(292,604)
Claims administration	218,000	224,500	232,000	239,000	178,700	4,127,700
Workers compensation fund	94,492	74,273	79,838	68,932	86,227	2,773,848
Excess insurance expense	625,468	656,197	707,502	707,584	761,670	10,728,505
Total claim expenses	4,837,960	4,854,970	5,219,340	5,915,516	5,726,597	98,955,251
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	62,000	1,103,615
Pool administration expenses	1,071,563	1,017,103	1,092,621	1,184,899	615,215	16,597,404
Professional fees	83,101	81,142	86,790	113,354	50,792	926,561
Total administrative expenses	1,284,328	1,229,417	1,309,367	1,431,723	814,507	20,044,406
Total administrative and claim expenses	6,122,288	6,084,387	6,528,707	7,347,239	6,541,104	118,999,657
Total revenues over(under) expenses prior to premium reductions and investment allocations from reserves	(289,234)	(302,027)	(1,019,152)	(1,451,774)	462,180	3,087,464
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	510,766	(102,027)	(19,152)	(1,451,774)	462,180	7,632,464
Investment income (unallocated) Member Protection Fund (MPF) Non-admitted prepaid expenses Non-admitted property and equipment Unrealized gains/losses on equity investments						8,438,139 2,500,000 (40,493) (23,176) 316,010
Total fund balance						18,822,944
Administrative expenses ratio	26.5%	25.4%	28.9%	28.9%	15.2%	20.5%

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

KWORCC Check Register July 2023

Date	Num	Name	Memo	Account	Amount
07/01/2023	ACH	TRISTAR Risk Management	Invoice #113140 July Monthly Installment	1103 - KVB - Claims	(25,100.00)
07/03/2023	ACH	KPERS 457 - Empower	PPE 06/30/2023 457 plan	1108 - KVB - Admin	(757.84)
07/03/2023	ACH	KPERS	PPE 06/30/2023 KPERS OGLI	1108 - KVB - Admin	(11.40)
07/05/2023	ACH	SSC CPAs	Invoice #116578 - 12/31/2022 financial statement audit	1108 - KVB - Admin	(12,500.00)
07/06/2023	ACH	First Bankcard - Ben Woner	07/06/2023 credit card payment	1108 - KVB - Admin	(97.88)
07/06/2023	ACH	First Bankcard - Brandon Mann	07/06/2023 credit card payment	1108 - KVB - Admin	(239.43)
07/06/2023	ACH	First Bankcard - Nicole Jarboe-Paxson	07/06/2023 credit card payment	1108 - KVB - Admin	(124.64)
07/06/2023	ACH	First Bankcard - Jesse Pfannenstiel	07/06/2023 credit card payment	1108 - KVB - Admin	(83.42)
07/06/2023	ACH	First Bankcard - James Parrish	#8099 2023-2024 KS Attorney Registration Active Fee - 06/27 VISA transaction	1108 - KVB - Admin	(200.00)
07/07/2023	ACH	ADP, Inc.	PPE 06/30/2023 payroll fees	1108 - KVB - Admin	(84.03)
07/13/2023	ACH	ADP, Inc.	PPE 7/15/2023 net pay	1108 - KVB - Admin	(16,185.65)
07/13/2023	ACH	ADP, Inc.	PPE 07/15/2023 payroll taxes	1108 - KVB - Admin	(7,394.19)
07/14/2023	ACH	KPERS	PPE 07/15/2023 KPERS	1108 - KVB - Admin	(2,781.72)
07/14/2023	ACH	KPERS	PPE 07/15/2023 KPERS after retirement	1108 - KVB - Admin	(1,905.99)
07/14/2023	ACH	First Bankcard - Jesse Pfannenstiel	07/14/2023 credit card payment	1108 - KVB - Admin	(239.93)
07/14/2023	ACH	First Bankcard - Nicole Jarboe-Paxson	07/14/2023 credit card payment	1108 - KVB - Admin	(26.50)
07/14/2023	ACH	First Bankcard - Brandon Mann	07/14/2023 credit card payment	1108 - KVB - Admin	(62.70)
07/14/2023	ACH	First Bankcard - Ben Woner	07/14/2023 credit card payment	1108 - KVB - Admin	(423.13)
07/15/2023	ACH	Kansas Turnpike Authority		1108 - KVB - Admin	(12.05)
07/17/2023	ACH	KPERS 457 - Empower	PPE 07/15/2023 457 plan	1108 - KVB - Admin	(757.84)
07/21/2023	ACH	First Bankcard - Jesse Pfannenstiel	07/21/2023 credit card payment	1108 - KVB - Admin	(225.86)
07/21/2023	ACH	First Bankcard - Nicole Jarboe-Paxson	07/21/2023 credit card payment	1108 - KVB - Admin	(185.87)
07/21/2023	ACH	First Bankcard - Brandon Mann	07/21/2023 credit card payment	1108 - KVB - Admin	(157.03)
07/21/2023	ACH	First Bankcard - Ben Woner	07/21/2023 credit card payment	1108 - KVB - Admin	(145.45)
07/21/2023	ACH	ADP, Inc.	PPE 07/15/2023 payroll fees	1108 - KVB - Admin	(84.03)
07/26/2023	ACH	Kaw Valley Bank	Wire transfer fee	1103 - KVB - Claims	(7.00)
07/26/2023	ACH	Kaw Valley Bank	Wire transfer fee	1108 - KVB - Admin	(7.00)
07/28/2023	ACH	First Bankcard - Brandon Mann	07/28/2023 credit card payment	1108 - KVB - Admin	(410.05)
07/28/2023	ACH	First Bankcard - Ben Woner	07/28/2023 credit card payment	1108 - KVB - Admin	(819.51)
07/28/2023	ACH	First Bankcard - Jesse Pfannenstiel	07/28/2023 credit card payment	1108 - KVB - Admin	(179.14)
07/28/2023	ACH	BCBS of Kansas	Invoice #018333354 - August premiums	1108 - KVB - Admin	(3,244.71)
07/28/2023	ACH	ACCOUNTS PAYABLE	PPE 07/31/2023 net pay	1108 - KVB - Admin	(16,185.67)
07/28/2023	ACH	ADP, Inc.	PPE 07/31/2023 payroll taxes	1108 - KVB - Admin	(7,394.20)

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KWORCC Check Register July 2023

			-		
07/31/2023	ACH	KPERS	PPE 07/31/2023 KPERS	1108 - KVB - Admin	(2,781.72)
07/31/2023	ACH	KPERS	PPE 07/31/2023 KPERS after retirement	1108 - KVB - Admin	(1,905.99)
07/06/2023	21015	Ben Woner	July cell phone	1108 - KVB - Admin	(65.00)
07/06/2023	21016	Brandon Mann	July cell phone	1108 - KVB - Admin	(65.00)
07/06/2023	21017	James Parrish	July cell phone and car allowance	1108 - KVB - Admin	(815.00)
07/06/2023	21018	Jayhawk Tower Partners, LLC	July rent	1108 - KVB - Admin	(380.00)
07/06/2023	21019	Jefferson County - V	POET: B. Cassity 50% reimbursement	1108 - KVB - Admin	(37.50)
07/06/2023	21020	Jes Pfannenstiel	July cell phone	1108 - KVB - Admin	(65.00)
07/06/2023	21021	Monica Biggerstaff	July cell phone	1108 - KVB - Admin	(65.00)
07/06/2023	21022	Nicole Jarboe-Paxson	July cell phone	1108 - KVB - Admin	(65.00)
07/06/2023	21023	Parrish Management Corporation - V		1108 - KVB - Admin	(6,697.55)
07/12/2023	21024	Wendling Noe Nelson & Johnson	4597	1108 - KVB - Admin	(420.00)
07/19/2023	21025	Shawnee County Treasurer - V		1108 - KVB - Admin	(998.11)
07/26/2023	21026	Wendling Noe Nelson & Johnson	4597	1108 - KVB - Admin	(4,485.00)

(116,879.73)

KWORCC INV AGY

As of: 07/31/2023



Performance by Asset Class

Asset Class / Benchmark	Alloc %	Market Value	3 Months	YTD	FYTD	1 Year	3 Years	5 Years
Cash Equivalent	4.0%	172,767	1.27%	2.77%	2.77%	4.05%	1.44%	1.52%
3-Month Treasury Bill	5.0%	-	1.31%	2.85%	2.85%	4.11%	1.48%	1.62%
Equities	96.0%	4,133,822	9.44%	17.07%	17.07%	13.68%	10.39%	8.73%
73% RUS 3000, 27% MSCI ACWI EX US NET	91.0%	-	9.37%	18.60%	18.60%	12.98%	11.56%	9.42%
Total Portfolio (Gross of fees)	100.0%	4,306,589	8.71%	15.67%	15.67%	12.89%	10.02%	8.39%
Total Portfolio (Net of fees)	-	-	8.56%	15.27%	15.27%	12.21%	9.36%	7.73%
Class Blended	100.0%	-	8.69%	17.21%	17.21%	12.35%	10.88%	8.91%

Returns for time periods greater than 1 year are annualized.

21



Fiscal Year Summary (MO / Ind) Group Workers Comp (Medical Only / Indemnity Group)

07/01/2023 - 07/31/2023

Insurer: Kansas Workers Risk Cooperative for Counties Insured: Kansas Workers Risk Cooperative For Counties

				Total	Paid	Incurred	Recovery					
Fiscal Year	Claim Type	Open	Closed	Claims	this Period	this Period	this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
	Indem	0	37	37	0.00	0.00	0.00	640,015.51	0.00	640,015.51	(109,376.47)	530,639.04
	MO	0	159	159	0.00	0.00	0.00	56,120.31	0.00	56,120.31	(67.50)	56,052.81
	RO	0	22	22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991/1992		0	218	218	0.00	0.00	0.00	696,135.82	0.00	696,135.82	(109,443.97)	586,691.85
	Indem	1	82	83	0.00	0.00	0.00	1,136,997.20	16,175.98	1,153,173.18	(97,102.72)	1,056,070.46
	MO	0	379	379	0.00	0.00	0.00	146,271.36	0.00	146,271.36	(8,898.88)	137,372.48
	RO	0	14	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992/1993		1	475	476	0.00	0.00	0.00	1,283,268.56	16,175.98	1,299,444.54	(106,001.60)	1,193,442.94
	Indem	0	62	62	0.00	0.00	0.00	1,076,996.62	0.00	1,076,996.62	(85,960.98)	991,035.64
	MO	0	388	388	0.00	0.00	0.00	113,919.05	0.00	113,919.05	(12,500.00)	101,419.05
	RO	0	73	73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1993/1994		0	523	523	0.00	0.00	0.00	1,190,915.67	0.00	1,190,915.67	(98,460.98)	1,092,454.69
	Indem	0	72	72	0.00	0.00	0.00	1,197,073.90	0.00	1,197,073.90	(86,222.00)	1,110,851.90
	MO	0	406	406	0.00	0.00	0.00	144,094.91	0.00	144,094.91	(7,730.80)	136,364.11
	RO	0	135	135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1994/1995		0	613	613	0.00	0.00	0.00	1,341,168.81	0.00	1,341,168.81	(93,952.80)	1,247,216.01
	Indem	0	73	73	0.00	0.00	0.00	1,076,534.61	0.00	1,076,534.61	(41,932.78)	1,034,601.83
	MO	0	404	404	0.00	0.00	0.00	156,805.41	0.00	156,805.41	(2,848.84)	153,956.57
	RO	0	126	126	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1995/1996		0	603	603	0.00	0.00	0.00	1,233,340.02	0.00	1,233,340.02	(44,781.62)	1,188,558.40
	Indem	0	52	52	0.00	0.00	0.00	1,209,329.51	0.00	1,209,329.51	(68,137.43)	1,141,192.08
	MO	0	331	331	0.00	0.00	0.00	112,739.38	0.00	112,739.38	(3,881.88)	108,857.50
	RO	0	102	102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1996/1997		0	485	485	0.00	0.00	0.00	1,322,068.89	0.00	1,322,068.89	(72,019.31)	1,250,049.58
	Indem	0	65	65	0.00	0.00	0.00	979,943.49	0.00	979,943.49	(52,043.30)	927,900.19
	MO	0	339	339	0.00	0.00	0.00	139,486.87	0.00	139,486.87	(10,920.16)	128,566.71
	RO	0	156	156	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1997/1998		0	560	560	0.00	0.00	0.00	1,119,430.36	0.00	1,119,430.36	(62,963.46)	1,056,466.90
	Indem	0	73	73	0.00	0.00	0.00	936,277.06	0.00	936,277.06	(15,356.58)	920,920.48
	MO	0	319	319	0.00	0.00	0.00	124,334.59	0.00	124,334.59	(1,168.95)	123,165.64
	RO	0	159	159	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1998/1999		0	551	551	0.00	0.00	0.00	1,060,611.65	0.00	1,060,611.65	(16,525.53)	1,044,086.12
	Indem	1	55	56	0.00	0.00	0.00	1,336,011.72	68,386.69	1,404,398.41	0.00	1,404,398.41
	MO	0	322	322	0.00	0.00	0.00	129,477.67	0.00	129,477.67	(4,059.11)	125,418.56
	RO	0	128	128	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1999/2000		1	505	506	0.00	0.00	0.00	1,465,489.39	68,386.69	1,533,876.08	(4,059.11)	1,529,816.97

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TRISTAR - Confidential

Page 1 of 6

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Fiscal Year Summary (MO / Ind) Group Workers Comp (Medical Only / Indemnity Group)

07/01/2023 - 07/31/2023

Fiscal Year	Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
loour rour	Indem	1	74	75	411.06	0.00	0.00	1,619,927.03	130.028.45	1.749.955.48	(108,006.95)	1,641,948.53
	MO	0	434	434	0.00	0.00	0.00	176,739.78	0.00	176,739.78	(3,492.29)	173,247.49
	RO	ō	186	186	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000/2001		1	694	695	411.06	0.00	0.00	1.796.666.81	130.028.45	1.926.695.26	(111,499,24)	1.815.196.02
	Indem	1	78	79	0.00	0.00	0.00	2,468,202.05	15,205.33	2,483,407.38	(151,709.91)	2,331,697.47
	MO	Ó	483	483	0.00	0.00	0.00	201,675.10	0.00	201.675.10	(522.25)	201,152.85
	RO	0	193	193	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001/2002		1	754	755	0.00	0.00	0.00	2,669,877.15	15,205.33	2,685,082.48	(152,232.16)	2,532,850.32
	Indem	1	96	97	0.00	0.00	0.00	2,498,786.86	64,534.58	2,563,321.44	(36,582.77)	2,526,738.67
	MO	0	516	516	0.00	0.00	0.00	277,905.11	0.00	277,905.11	(8,894.79)	269,010.32
	RO	0	253	253	0.00	0.00	0.00	8.50	0.00	8.50	0.00	8.50
2002/2003		1	865	866	0.00	0.00	0.00	2,776,700.47	64,534.58	2,841,235.05	(45,477.56)	2,795,757.49
	Indem	1	119	120	255.81	0.00	0.00	4,163,608.36	32,645.58	4,196,253.94	(46,567.27)	4,149,686.67
	MO	0	510	510	0.00	0.00	0.00	312.111.54	0.00	312.111.54	(8,696.64)	303,414.90
	RO	0	274	274	0.00	0.00	0.00	10.00	0.00	10.00	0.00	10.00
2003/2004		1	903	904	255.81	0.00	0.00	4,475,729.90	32,645.58	4,508,375.48	(55,263.91)	4,453,111.57
	Indem	1	109	110	0.00	0.00	0.00	3.920.439.82	111.159.54	4,031,599.36	(88.675.18)	3,942,924.18
	MO	0	538	538	0.00	0.00	0.00	300,235.94	0.00	300,235.94	(10,800.55)	289,435.39
	RO	0	187	187	0.00	0.00	0.00	93.57	0.00	93.57	0.00	93.57
2004/2005		1	834	835	0.00	0.00	0.00	4,220,769.33	111,159.54	4,331,928.87	(99,475.73)	4,232,453.14
	Indem	1	105	106	0.00	0.00	0.00	3,018,838.62	33,587.23	3,052,425.85	(50,429.00)	3,001,996.85
	MO	0	573	573	0.00	0.00	0.00	261,766.81	0.00	261,766.81	(8,806.49)	252,960.32
	RO	0	224	224	0.00	0.00	0.00	15.09	0.00	15.09	0.00	15.09
2005/2006		1	902	903	0.00	0.00	0.00	3,280,620.52	33,587.23	3,314,207.75	(59,235.49)	3,254,972.26
	Indem	2	105	107	1,841.01	2,500.00	0.00	7,049,200.25	80,953.36	7,130,153.61	(2,219,310.10)	4,910,843.5
	MO	0	545	545	0.00	0.00	0.00	281,375.14	0.00	281,375.14	(20,117.03)	261,258.11
	RO	0	173	173	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006/2007		2	823	825	1,841.01	2,500.00	0.00	7,330,575.39	80,953.36	7,411,528.75	(2,239,427.13)	5,172,101.62
	Indem	6	108	114	(944.60)	0.00	0.00	5,201,590.95	153,069.59	5,354,660.54	(84,260.53)	5,270,400.01
	MO	0	576	576	0.00	0.00	0.00	261,778.42	0.00	261,778.42	(18,563.73)	243,214.69
	RO	0	188	188	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007/2008		6	872	878	(944.60)	0.00	0.00	5,463,369.37	153,069.59	5,616,438.96	(102,824.26)	5,513,614.70
	Indem	5	99	104	4,757.04	0.00	0.00	3,488,194.49	146,017.83	3,634,212.32	(69,935.73)	3,564,276.59
	MO	0	554	554	0.00	0.00	0.00	270,404.35	0.00	270,404.35	(11,657.01)	258,747.34
	RO	0	116	116	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008/2009		5	769	774	4,757.04	0.00	0.00	3,758,598.84	146,017.83	3,904,616.67	(81,592.74)	3,823,023.93
	Indem	6	96	102	111.55	0.00	0.00	3,380,969.89	185,341.55	3,566,311.44	(48,566.74)	3,517,744.70
	MO	0	473	473	0.00	0.00	0.00	211,825.56	0.00	211,825.56	(16,168.86)	195,656.70
	RO	0	160	160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009/2010		6	729	735	111.55	0.00	0.00	3,592,795.45	185,341.55	3,778,137.00	(64,735.60)	3,713,401.40

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Fiscal Year Summary (MO / Ind) Group Workers Comp (Medical Only / Indemnity Group)

07/01/2023 - 07/31/2023

				Total	Paid	Incurred	Recovery					
Fiscal Year	Claim Type	Open	Closed	Claims	this Period	this Period	this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
-	Indem	2	93	95	1,153.00	0.00	0.00	3,250,896.60	59,397.35	3,310,293.95	(3,000.00)	3,307,293.95
	MO	0	429	429	0.00	0.00	0.00	261,628.53	0.00	261,628.53	(11,566.85)	250,061.68
	RO	0	127	127	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010/2011		2	649	651	1,153.00	0.00	0.00	3,512,525.13	59,397.35	3,571,922.48	(14,566.85)	3,557,355.63
	Indem	1	77	78	1,780.80	0.00	0.00	2,724,617.94	177,027.93	2,901,645.87	(66,878.21)	2,834,767.66
	MO	0	462	462	0.00	0.00	0.00	325,358.45	0.00	325,358.45	(15,683.28)	309,675.17
	RO	0	109	109	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011/2012		1	648	649	1,780.80	0.00	0.00	3,049,976.39	177,027.93	3,227,004.32	(82,561.49)	3,144,442.83
	Indem	6	72	78	0.00	0.00	0.00	3,229,455.70	461,317.37	3,690,773.07	(133,273.75)	3,557,499.32
	MO	0	454	454	0.00	0.00	0.00	360,461.07	0.00	360,461.07	(25,350.72)	335,110.35
	RO	0	109	109	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2012/2013		6	635	641	0.00	0.00	0.00	3,589,916.77	461,317.37	4,051,234.14	(158,624.47)	3,892,609.67
	Indem	0	74	74	0.00	0.00	0.00	3,370,203.28	0.00	3,370,203.28	(212,669.15)	3,157,534.13
	MO	0	428	428	0.00	0.00	0.00	303,314.29	0.00	303,314.29	(18,849.43)	284,464.86
	RO	0	143	143	0.00	0.00	0.00	18.00	0.00	18.00	(1.50)	16.50
2013/2014		0	645	645	0.00	0.00	0.00	3,673,535.57	0.00	3,673,535.57	(231,520.08)	3,442,015.49
	Indem	2	63	65	0.00	0.00	0.00	2,394,806.08	67,365.94	2,462,172.02	(73,850.15)	2,388,321.87
	MO	0	451	451	0.00	0.00	0.00	361,244.75	0.00	361,244.75	(19,866.23)	341,378.52
	RO	0	168	168	0.00	0.00	0.00	244.33	0.00	244.33	(42.00)	202.33
2014/2015		2	682	684	0.00	0.00	0.00	2,756,295.16	67,365.94	2,823,661.10	(93,758.38)	2,729,902.72
	Indem	4	95	99	0.00	0.00	0.00	3,276,310.38	102,472.33	3,378,782.71	(203,881.48)	3,174,901.23
	MO	0	437	437	0.00	0.00	0.00	340,110.77	0.00	340,110.77	(27,165.41)	312,945.36
	RO	0	138	138	0.00	0.00	0.00	211.40	0.00	211.40	(30.00)	181.40
2015/2016		4	670	674	0.00	0.00	0.00	3,616,632.55	102,472.33	3,719,104.88	(231,076.89)	3,488,027.99
	Indem	1	83	84	0.00	0.00	0.00	2,369,152.11	46,834.66	2,415,986.77	(56,689.28)	2,359,297.49
	MO	0	457	457	0.00	0.00	0.00	357,928.96	(9.00)	357,919.96	(19,088.96)	338,831.00
	RO	0	145	145	0.00	0.00	0.00	505.05	0.00	505.05	(19.50)	485.55
2016/2017		1	685	686	0.00	0.00	0.00	2,727,586.12	46,825.66	2,774,411.78	(75,797.74)	2,698,614.04
	Indem	1	85	86	0.00	0.00	0.00	2,380,120.76	18,215.12	2,398,335.88	(36,098.73)	2,362,237.15
	MO	0	438	438	0.00	0.00	0.00	363,578.98	0.00	363,578.98	(22,451.24)	341,127.74
	RO	0	168	168	0.00	0.00	0.00	4.40	0.00	4.40	0.00	4.40
2017/2018		1	691	692	0.00	0.00	0.00	2,743,704.14	18,215.12	2,761,919.26	(58,549.97)	2,703,369.29
	Indem	2	82	84	0.00	0.00	0.00	2,748,956.72	166,237.55	2,915,194.27	(36,820.04)	2,878,374.23
	MO	0	441	441	0.00	0.00	0.00	432,726.27	0.00	432,726.27	(36,254.62)	396,471.65
	RO	0	141	141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2018/2019		2	664	666	0.00	0.00	0.00	3,181,682.99	166,237.55	3,347,920.54	(73,074.66)	3,274,845.88
	Indem	3	69	72	11.546.91	(12,000.00)	0.00	2.722.532.45	255,460.45	2.977.992.90	(144.045.65)	2.833.947.25
	MO	Ō	432	432	0.00	0.00	0.00	396,448.85	0.00	396,448.85	(32,161.33)	364,287.52
	RO	Ō	180	180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2019/2020		3	681	684	11,546.91	(12,000.00)	0.00	3,118,981.30	255,460.45	3,374,441.75	(176,206.98)	3,198,234.77

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Page 3 of 6

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Fiscal Year Summary (MO / Ind) Group Workers Comp (Medical Only / Indemnity Group)

01/0000 07/

						07/01/2	023 - 07/31/2	023				
Fiscal Year	Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
	Indem	16	77	93	(14.92)	(23,547.06)	0.00	3,298,709.12	875,357.86	4,174,066.98	(60,315.64)	4,113,751.34
	MO	0	405	405	0.00	0.00	0.00	410,597.25	0.00	410,597.25	(27,755.40)	382,841.85
	RO	0	165	165	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2020/2021		16	647	663	(14.92)	(23,547.06)	0.00	3,709,306.37	875,357.86	4,584,664.23	(88,071.04)	4,496,593.19
	Indem	22	65	87	25,837.71	(55,670.53)	0.00	2,024,359.15	1,661,957.26	3,686,316.41	(9,680.17)	3,676,636.24
	MO	2	410	412	500.22	500.22	0.00	435,343.26	5,416.69	440,759.95	(25,741.36)	415,018.59
	RO	0	128	128	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021/2022		24	603	627	26,337.93	(55,170.31)	0.00	2,459,702.41	1,667,373.95	4,127,076.36	(35,421.53)	4,091,654.83
	Indem	47	18	65	487,384.09	63,566.71	0.00	1,820,371.87	2,246,695.08	4,067,066.95	(22,826.95)	4,044,240.00
	MO	242	260	502	49,159.09	(12,855.95)	0.00	438,934.84	581,417.17	1,020,352.01	(15,957.38)	1,004,394.63
	RO	2	152	154	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2022/2023		291	430	721	536,543.18	50,710.76	0.00	2,259,306.71	2,828,112.25	5,087,418.96	(38,784.33)	5,048,634.63
	Indem	3	0	3	2,483.47	58,145.32	0.00	2,483.47	55,661.85	58,145.32	0.00	58,145.32
	MO	43	0	43	0.00	58,800.00	0.00	0.00	58,800.00	58,800.00	0.00	58,800.00
	RO	4	0	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2023/2024		50	0	50	2,483.47	116,945.32	0.00	2,483.47	114,461.85	116,945.32	0.00	116,945.32
Kansas Wo	orkers Risk Coo	perative	For Count	ties Insure	d Total:							
Inc	dem Total:	137	2513	2650	536,602.93	32,994.44	0.00	82,011,913.57	7,231,106.46	89,243,020.03	(4,520,205.64)	84,722,814.39
	MO Total:	287	13753	14040	49.659.31	46.444.27	0.00	8.466.743.57	645.624.86	9,112,368,43	(457,687.97)	8,654,680.46
	RO Total:	6	4742	4748	0.00	0.00	0.00	1.110.34	0.00	1,110.34	(93.00)	1,017.34
Insu	ired Total:	430	21008	21438	586,262.24	79,438.71	0.00	90,479,767.48	7,876,731.32	98,356,498.80	(4,977,986.61)	93,378,512.19

Kansas Workers Risk Coo	perative f	or Countie	es Insurer	Total:							
Indem Total:	137	2513	2650	536,602.93	32,994.44	0.00	82,011,913.57	7,231,106.46	89,243,020.03	(4,520,205.64)	84,722,814.39
MO Total:	287	13753	14040	49,659.31	46,444.27	0.00	8,466,743.57	645,624.86	9,112,368.43	(457,687.97)	8,654,680.46
RO Total:	6	4742	4748	0.00	0.00	0.00	1,110.34	0.00	1,110.34	(93.00)	1,017.34
Insurer Total:	430	21008	21438	586,262.24	79,438.71	0.00	90,479,767.48	7,876,731.32	98,356,498.80	(4,977,986.61)	93,378,512.19
Grand Total:	430	21008	21438	586,262.24	79,438.71	0.00	90,479,767.48	7,876,731.32	98,356,498.80	(4,977,986.61)	93,378,512.19

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Page 4 of 6

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Savings Summary Report

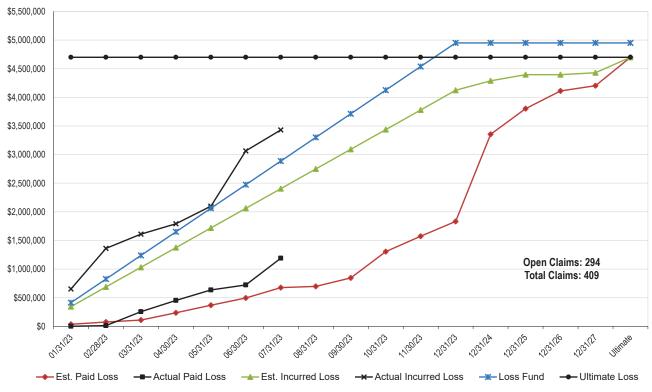
Report range : 20230701 to 20230731 Client selection : kworcc Executed at : Aug 1, 2023, 1:42:22 AM

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 PI		PPO Penetration Pct
Ambulatory Surgery Center	3	8	\$ 61,337.00	\$ 20,643.52	\$ 1,947.08	\$ 0.00	\$ 38,746.40	\$ 27.00	\$ 525.71	\$ 552.71	\$ 22,590.60	37 %	2	e 67 %
Chiropractic	7	25	\$ 898.10	\$ 243.30	\$ 50.48	\$ 0.00	\$ 604.32	\$ 63.00	\$ 13.63	\$ 76.63	\$ 293.78	3 33 %	4	57 %
	2	36	\$ 532,158.52	\$ 159,407.56	\$ 91,695.68	\$ 0.00	\$ 281,055.28	\$ 19,109.11	\$ 24,757.83	\$ 43,866.94	\$ 251,103.24	47 %	2	100 %
Hoptal OP	57	300	\$ 125,400.13	\$ 61,403.48	\$ 15,845.28	\$ 0.00	\$ 48,151.37	\$ 5,940.92	\$ 4,278.24	\$ 10,219.16	\$ 77,248.76	62 %	55	96 %
Pharmacy	32	35	\$ 6,451.23	\$ 1,067.28	\$ 2.91	\$ 0.00	\$ 5,381.04	\$ 288.00	\$ 0.79	\$ 288.79	\$ 1,070.19	17 %	1	3 %
Provider/Physician	169	313	\$ 71,299.81	\$ 30,874.39	\$ 3,759.01	\$ 0.00	\$ 36,666.41	\$ 1,521.00	\$ 1,014.97	\$ 2,535.97	\$ 34,633.40	49 %	119	70 %
PT/OT	41	119	\$ 10,636.50	\$ 1,476.65	\$ 1,246.89	\$ 0.00	\$ 7,912.96	\$ 369.00	\$ 336.65	\$ 705.65	\$ 2,723.54	26 %	41	100 %
	311	836	\$ 808,181.29	\$ 275,116.18	\$ 114,547.33	\$ 0.00	\$ 418,517.78	\$ 27,318.03	\$ 30,927.82	\$ 58,245.85	\$ 389,663.51	48 %	224	72 %
Full Duplicate	40	173	\$ 32,791.20	\$ 32,791.20	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 32,791.20) 100 %	0	0 %
Reconsideration	0	-1	(\$ 391.00)	(\$ 391.00)	\$ 0.00	\$ 0.00	\$ 0.00	(\$ 46.92)	\$ 0.00	(\$ 46.92)	(\$ 391.00) 100 %	0	0 %
	40	172	\$ 32,400.20	\$ 32,400.20	\$ 0.00	\$ 0.00	\$ 0.00	(\$ 46.92)	\$ 0.00	(\$ 46.92)	\$ 32,400.20	100 %	C	0 %
Total	351	1008	\$ 840,581.49	\$ 307,516.38	\$ 114,547.33	\$ 0.00	\$ 418,517.78	\$ 27,271.11	\$ 30,927.82	\$ 58,198.93	\$ 422,063.71	50 %	224	64 %

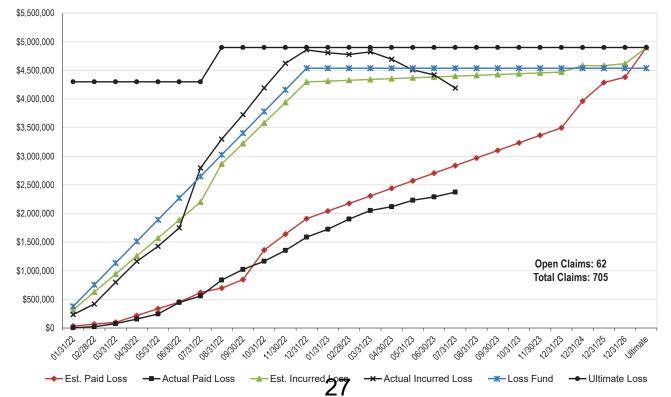


2023 Policy Year Performance Valued as of 7/31/2023





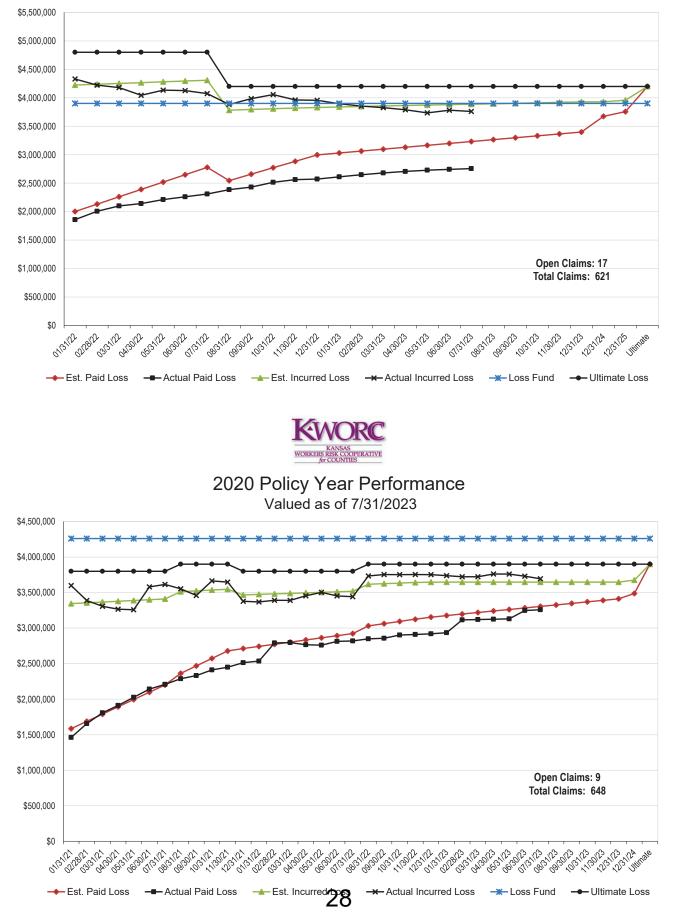
2022 Policy Year Performance Valued as of 7/31/2023





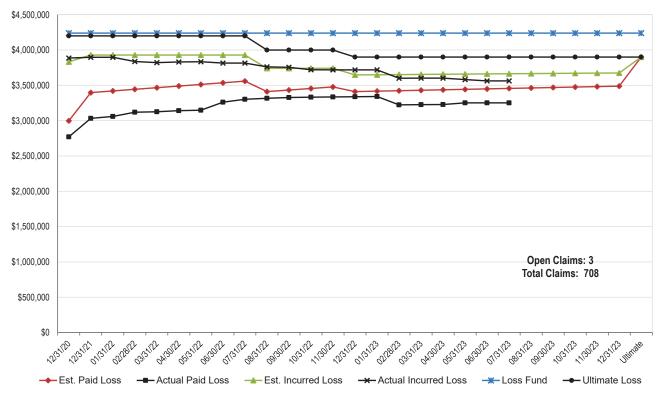
2021 Policy Year Performance

Valued as of 7/31/2023



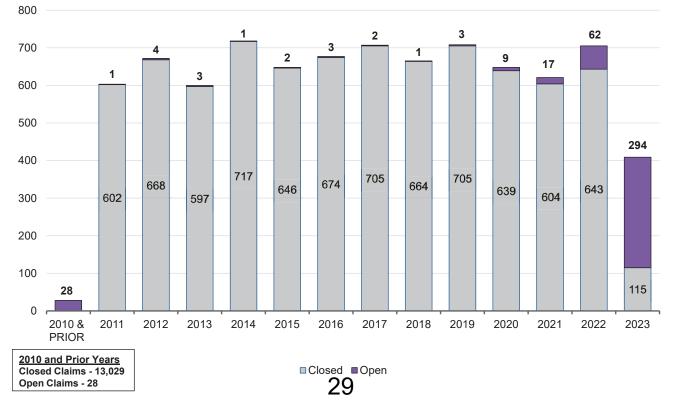


2019 Policy Year Performance Valued as of 7/31/2023





Open/Closed Claims by Policy Year Valued as of 7/31/2023



County Visits as of August 15th, 2023

County	Ben	Brandon	Jes	Totals
Allen			3/22 Insp	1
Anderson			3/22 Insp, 7/20 Insp	2
Atchison		3/23 Safety	3/2 PR	2
Barber	3/7 Insp, 6/20 Insp		5/24 PR, 7/11 PR	4
Bourbon	-, · · · · · · · · · · · · · · · · · · ·		4/10 Insp, 7/25 Insp	2
Butler		7/12 Insp	5/30 PR	2
Brown		2/9 Insp, 5/10 Insp	2/1 PR	3
-		/	, 2/13 PR, 3/21 PR,	-
Chase			2/21 Insp, 7/17 Insp	4
Chautauqua		7/18 PR	4/11 Insp, 8/3 Insp	3
Cherokee		, -	4/10 Insp, 7/31 Insp	2
Clark	2/15 Insp, 6/14 Insp		8/15 PR	3
Clay	, ,,, ,	4/18 Insp, 8/8 Insp	2/15 PR	3
Cloud	4/12 Insp, 7/26 Insp	, ,	3/8 PR, 5/9 PR	4
Comanche	3/7 Insp, 6/21 Insp		7/11 PR	3
Cowley	, ,,, ,	7/18 PR	, 4/13 Insp, 8/3 Insp	3
Cheyenne	3/21 Insp, 7/11 Insp		8/9 PR	3
Decatur	3/22 Insp, 7/12 Insp		8/9 PR	3
Dickinson		3/16 Insp, 8/9 Insp	1/24 PR	3
Doniphan		2/6 Insp, 5/9 Insp	2/1 PR	3
Douglas				
Edwards	2/16 Insp, 6/15 Insp		3/1 PR	3
Elk		7/17 PR	4/11 Insp, 8/3 Insp	3
Ellis	4/4 Insp, 7/18 Insp		4/19 PR	3
Ellsworth	4/11 Insp, 7/25 Insp		4/18 PR	3
Finney	2/9 Insp, 6/8 Insp	3/20 Safety		3
			3/2 FL, 3/2 DDC, 8/15	
Ford	2/15 Insp, 6/14 Insp		PR	5
		2/13 Insp, 4/3 PR, 6/7		
Franklin		Insp	2/7 PR	4
		3/14 PR, 5/5 Safety, 8/10		
Geary		Insp	1/24 PR, 3/8 PR	5
Gove	4/4 Insp, 7/18 Insp		4/19 PR	3
Grant	2/8 Insp, 6/7 Insp			2
Gray	2/14 Insp, 6/13 Insp			2
			3/14 Insp, 4/13 PR,	
Greenwood	- / / -	7/17 PR	8/3 Insp	4
Hamilton	2/7 Insp, 6/6 Insp		<i>i</i> . <i>i</i>	2
Harper	3/8 Insp, 6/20 Insp		5/24 PR, 7/11 PR	4
Harvey	- /		5/24 PR	1
Haskell	2/14 Insp, 6/13 Insp		a /a ==	2
Hodgeman	2/15 Insp, 6/14 Insp		2/2 PR	3
Jackson		2/2 Insp, 5/17 Insp	2/1 PR	3
Jefferson	4/42 4 4 4 7/20 4 4 4	1/18 Insp, 5/16 Insp	3/2 PR	3
Jewell	4/12 Insp, 7/26 Insp		1/10 PR, 5/17 PR	4
Kearny	2/7 Insp, 6/7 Insp			2
Kingman	3/8 Insp, 6/20 Insp		5/24 PR, 7/11 PR	4
Kiowa	3/7 Insp, 6/21 Insp		7/11 PR, 8/15 PR	4
Lane Leavenworth	1/31 Insp		2/7 PR	1
Lincoln	4/11 Insp, 7/25 Insp		4/20 PR	1 3
Linn	ן אנוו בב <i>ו</i> , קנוו בב וד		3/7 Insp, 7/25 Insp	2
L			5, / msp, //25 msp	2

County Visits as of August 15th, 2023

Wilson				
Wallace	3/21 Insp, 7/11 Insp		8/9 PR	3
Wabaunsee	2/21 1 7/44 1	2/28 Insp, 7/6 Insp	1/30 PR	3
Trego	4/4 Insp, 7/18 Insp	- /	4/19 PR	3
Thomas	3/24 Insp, 7/13 Insp		4/20 PR	3
Stevens	2/8 Insp, 6/7 Insp			2
Stanton	2/7 Insp, 6/6 Insp			2
Stafford	3/9 Insp, 6/21 Insp		3/1 PR	3
Smith	4/5 Insp, 7/19 Insp		8/8 PR	3
Sherman	3/21 Insp, 7/11 Insp		8/9 PR	3
Sheridan	3/22 Insp, 7/12 Insp	4/26 DDC, 4/27 DDC	4/20 PR	5
Scott	1/31 Insp			1
Saline	4/12 Insp	3/22 Safety	1/17 PR, 1/24 Insp, 4/21 PR	5
Russell	4/6 msp, 7/20 msp			3
	4/6 Insp, 7/20 Insp		4/19 PR	2
Rush	2/1 Insp		2/2 PR	4
Rice	3/3 Insp, 6/22 Insp	3/29 Insp	3/1 PR, 6/13 DDC	4
Republic Rooks	4/12 Insp, 7/26 Insp 3/29 Insp, 7/18 Insp	2/20 Incn	PR 4/20 PR	5 4
Dopublic	4/12 lpsp 7/26 lpsp		3/8 PR, 5/9 PR, 5/17	F
Reno		4/19 Insp	5/24 PR, 7/11 PR, 8/15 PR	4
Rawlins	3/22 Insp, 7/12 Insp	7720 msp	8/9 PR	3
Pottawatomie		7/26 Insp	1/11 PR, 1/30 PR	5
Phillips	4/5 Insp, 7/19 Insp	2/16 Safety, 3/7 Insp,	0/0 PK	5
Pawnee	2/2 Insp		3/1 PR 8/8 PR	2 3
Ottawa	4/12 Insp, 7/26 Insp		3/8 PR	3
Osborne	4/11 Insp, 7/25 Insp		4/20 PR	3
Osage	4/11 here 7/25 here		7/5 PR, 7/19 Insp	4
2			2/27 Insp, 3/27 PR,	_
Norton	4/5 Insp, 7/19 Insp		8/8 PR	3
Ness	2/1 Insp			1
Neosho			4/10 Insp, 7/31 Insp	2
Nemaha		6/5 PR	PR	4
	_/ ccp/ c/ ccp		5/10 PR, 6/5 PR, 6/26	-
Morris Morton	2/8 Insp, 6/6 Insp	3/6 Insp, 6/14 Insp	1/10 PR, 2/13 PR	4 2
Montgomery		7/18 PR	4/11 Insp, 7/31 Insp	3
Mitchell	4/11 Insp, 7/25 Insp	7/40 00	4/19 PR	3
Miami		Insp	2/7 PR	4
·		2/21 Insp, 4/3 PR, 6/15	2/7.00	_
Meade	2/14 Insp, 6/13 Insp	3/21 Safety	8/15 PR	4
McPherson	3/1 Insp, 7/24 Insp	- /	3/16 PR, 3/1 PR	4
Marshall		3/1 Insp, 7/25 Insp	3/8 PR	3
Marion			3/21 Insp, 7/17 Insp	2
=,		7/17 PR	2/27 Insp, 7/19 Insp	5
Lyon		- 4	1/19 Insp, 1/26 PR,	-

KWORCC January 1, 2023 to January 1, 2024

Named Insured	Certificate Number	Named Insured	Certificate Number
1 Allen County	1201 AL 23	48 Lane County	1201 LE 23
2 Anderson County	1201 AD 23	49 Lincoln County	1201 LN 23
3 Barber County	1201 BA 23	50 Linn County	1201 LI 23
4 Bourbon County	1201 BO 23	51 Linn County RWD #2	1201 LCRWD2 23
5 Brown County	1201 BR 23	52 Lyon County	1201 LY 23
6 Butler County	1201 BU 23	53 Marion County	1201 MN 23
7 Chase County	1201 CS 23	54 Marshall County	1201 MA 23
8 Chautauqua County	1201 CQ 23	55 McPherson County	1201 MP 23
9 Cherokee County	1201 CE 23	56 Meade County	1201 ME 23
10 Cheyenne County	1201 CN 23	57 Miami County	1201 MI 23
11 Clark County	1201 CA 23	58 Mitchell County	1201 MT 23
12 Clay County	1201 CY 23	59 Montgomery County	1201 MG 23
13 Cloud County	1201 CO 23	60 Morris County	1201 MR 23
14 Comanche County	1201 CM 23	61 Morton County	1201 MO 23
15 Comanche Hospital	1201 CH 23	62 MTAA	1201 MTAA 23
16 Cowley County	1201 CL 23	63 NCKRJDF	1201 NCKRJDF 23
17 Decatur County	1201 DE 23	64 NEKES	1201 NEKES 23
18 Dickinson County	1201 DK 23	65 Nemaha County	1201 NM 23
19 Doniphan County	1201 DP 23	66 Neosho County	1201 NO 23
20 Edwards County	1201 EW 23	67 Ness County	1201 NS 23
21 Elk County	1201 EK 23	68 Norton County	1201 NR 23
22 Ellis County	1201 ES 23	69 Osage County	1201 OS 23
23 Ellsworth County	1201 EL 23	70 Osborne County	1201 OB 23
24 Ellsworth RWD #1	1201 ECRWD1 23	71 Ottawa County	1201 OT 23
25 Finney County	1201 FI 23	72 Pawnee County	1201 PW 23
26 Ford County	1201 FO 23	73 Phillips County	1201 PL 23
27 Franklin County	1201 FA 23	74 Pottawatomie County	1201 PT 23
28 Geary County	1201 GA 23	75 Rawlins County	1201 RW 23
29 Gove County	1201 GV 23	76 Reno County	1201 RN 23
30 Grant County	1201 GT 23	77 Republic County	1201 RP 23
31 Gray County	1201 GY 23	78 Rice County	1201 RC 23
32 Greenwood County	1201 GW 23	79 Rooks County	1201 RO 23
33 Hamilton County	1201 HM 23	80 Rush County	1201 RU 23
34 Hamilton County Hospital	1201 HH 23	81 Russell County	1201 RS 23
35 Harper County	1201 HP 23	82 Saline County	1201 SL 23
36 H-M CDDO	1201 HMCDDO 23	83 Scott County	1201 SC 23
37 Haskell County	1201 HS 23	84 Sheridan County	1201 SD 23
38 Hodgeman County	1201 HG 23	85 Sherman County	1201 SH 23
39 Jackson County	1201 JA 23	86 Smith County	1201 SM 23
40 Jefferson County	1201 JF 23	87 Stafford County	1201 SF 23
41 Jefferson County RWD #12	1201 JCRWD12 23	88 Stanton County	1201 ST 23
42 Jewell County	1201 JW 23	89 Stevens County	1201 SE 23
43 Kansas Association of Counties	1201 KAC 23	90 Thomas County	1201 TO 23
44 Kansas Sheriffs' Association	1201 KSA 23	91 Trego County	1201 TR 23
45 Kearny County	1201 KE 23	92 Wabaunsee County	1201 WB 23
46 Kingman County	1201 KM 23	93 Wallace County	1201 WL 23
47 Kiowa County	1201 KW 23	94 Woodson County	1201 WO 23

83 Counties; 2 Hospitals; 3 RWDs; 5 Cooperatives & Airport Authority