

KWORCC



Nemaha County Courthouse

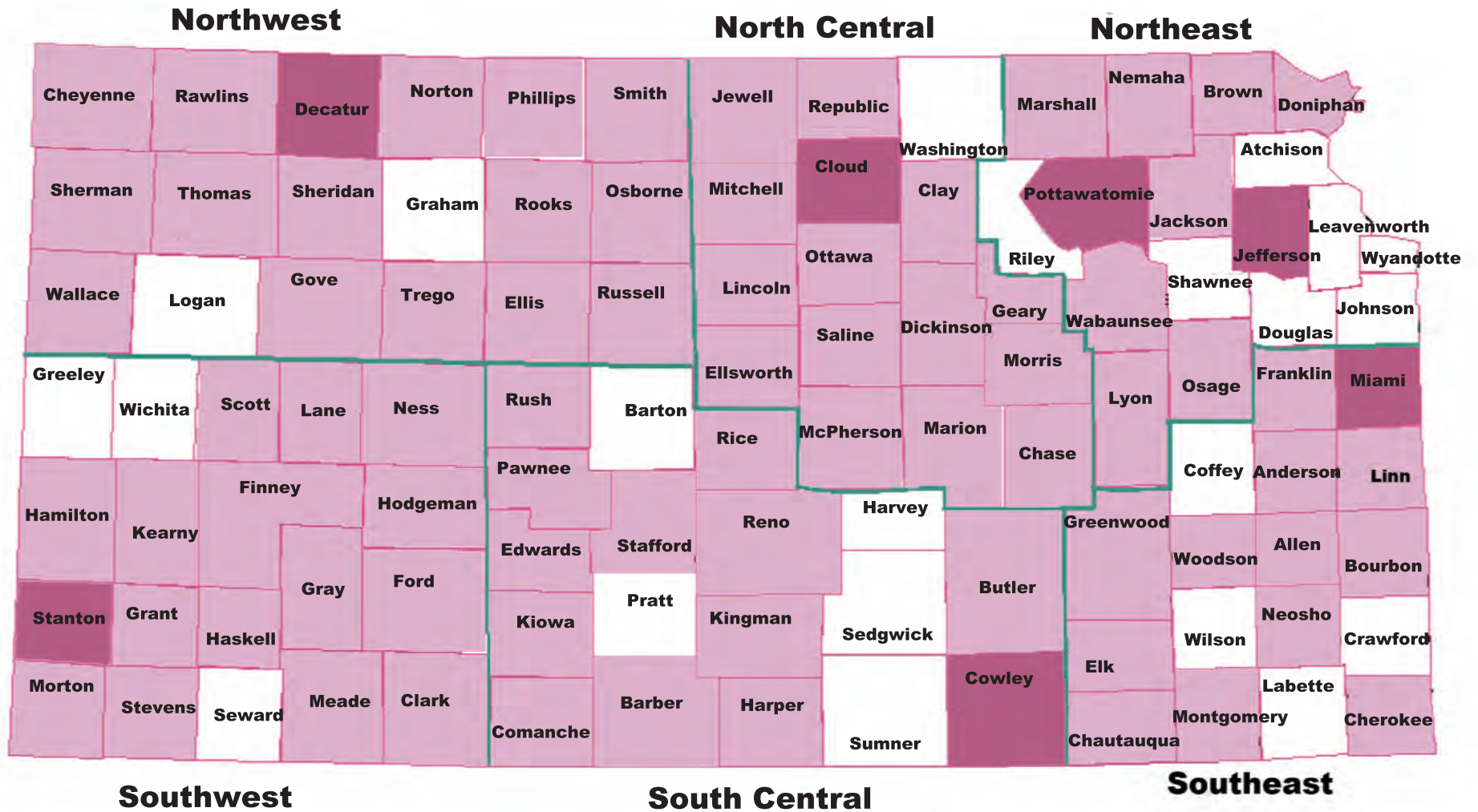
September 2023

Agenda & Notice of Meeting
Kansas Workers Risk Cooperative for Counties
1-785-357-1069
September 28, 2023 1:00 PM
1 346 248 7799 Meeting ID 348 451 6681
Zoom: <https://us02web.zoom.us/j/3484516681>
Clubhouse Inn
924 SW Henderson Road
Topeka, Kansas 66615

☐ January 26
February 23
☐ March 30
April 27
☐ 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)
September 28, 2023 at 1:00 pm
Clubhouse Inn - Conference Room
924 SW Henderson Road
Topeka, KS 66615

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

1. Call to Order - *President, Wayne Wilt*
2. Approval of the Agenda (Cover Page)
3. Consideration of Minutes of Meeting of August 24, 2023 (Pg. 1-4)
4. Administrator's Report – *Jim Parrish*
 - a. Ratification of Electronic Transfers of Funds (Handout)
 - b. KWORCC Actuarial Report: Inform Actuarial Consulting – *Sam Cargnel* (Handout)
 - c. LCM Tier Discussion (Pg 5-8)
 - d. Policies for Counties (Handout)
 - i. ATVs
 - ii. Drug & Alcohol Testing and Substance Abuse
 - iii. Motorcycles
 - e. Holiday Dinner Room Reservations
5. Marketing Report – *Jes Pfannenstiel*
6. Financial Report – *Amy Dukes, WNNJ*
 - a. August 2023 Financial Statements (Pg. 9-15)
 - b. Check Register (Pg. 17-18)
 - c. Equities Performance Update (Pg. 19)
7. Claims Report - TRISTAR (Pg. 21-22)
 - a. Select Claims Report – *Amanda Chamberland*
 - b. Medical Bill Review Report – *Amanda Chamberland* (Pg. 23)
 - c. Policy Year Performance Review – *Jess Cornejo* (Pg. 25-26)
8. Loss Prevention and County Visits – *Brandon Mann* (Pg. 29-30)
 - a. KDOL Report (Pg. 31-32)
9. Legal Report
10. Committee Reports – Personnel Committee Report
11. Other items
12. Adjournment

Minutes
Meeting, Board of Trustees
Kansas Workers Risk Cooperative for Counties
August 24, 2023 at 1:00 pm
700 SW Jackson, Suite 200
Topeka, KS 66603
Via Zoom Video Conference:
<https://us02web.zoom.us/j/3484516681>

The August 2023 meeting of the Board of Trustees of Kansas Workers Risk Cooperative for Counties (KWORCC) via Zoom Video Conference was called to order at 1:00 pm on August 24, 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; 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) and Amy Dukes of Wendling, Noe, Nelson & Johnson, LLC (WNNJ).

President Wilt first addressed Agenda Item No. 2, “Approval of the Agenda.” Mr. Parrish requested the addition of Agenda Item No. 2a, “Excuse Ms. Barton for County Business.” Mr. Parrish also requested the addition of Agenda Item No. 4d, “Purchase of Replacement Truck in 2024” and Item No. 4e, “Payroll Update.” Mr. Roberts moved to approve the agenda with those additions and excuse Ms. Barton for county business. Mr. McEvoy seconded the motion which CARRIED unanimously.

President Wilt then addressed Agenda Item No. 3, “Consideration of Minutes of the Meeting of July 28, 2023.” Mr. Caspers moved to approve the

minutes as presented. Ms. Buttron 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, "Approval of ACH payment and Electronic Transfers of Funds." Mr. Parrish itemized the ACH payment for approval and the electronic transfers of funds for ratification. Mr. McEvoy moved to approve the ACH payment and ratify the electronic transfers of funds as presented. Mr. Caspers seconded the motion which CARRIED unanimously.

Mr. Parrish then addressed Agenda Item No. 4b, "BCBS Health Insurance Renewal." Mr. Parrish stated that the proposed renewal with BCBS includes a 10 percent increase in monthly cost to KWORCC and there is a slight increase in the annual out of pocket maximum. Mr. Parrish stated KWORCC currently provides family coverage for two employees. He recommended that be expanded to all KWORCC employees. Chairman Wilt asked for a motion for renewal and expansion of BCBS Health Insurance plan. Mr. Riat so moved. Ms. Buttron seconded the motion which CARRIED unanimously.

Agenda Item No. 4c, "Policies for Counties." Mr. Parrish elaborated on the three KWORCC policy drafts. He reported the 10 revised Board approved policies have been posted on the KWORCC website. He explained the continuing plan to update recommended county policies as well as personnel policies for KWORCC staff. KWORCC staff discussed with the Board what should be included in the cellphone policy and whether or not KWORCC should have a county owned motor vehicle policy.

Next, under Agenda Item No. 4d, "Purchase of Truck in 2024." Mr. Parrish reported that KWORCC will need to purchase a truck in 2024 to replace one of KWORCC's existing Loss Prevention Specialist trucks. He reported KWORCC has begun obtaining specs and is aiming to keep consistency in the package and options when purchasing each truck. Mr. Caspers moved to authorize the purchase of a new replacement truck in early 2024. Mr. Roberts seconded the motion which CARRIED unanimously.

Mr. Parrish then asked Ms. Jarboe-Paxson to address Agenda Item No. 4e, "Payroll Update." Ms. Jarboe-Paxson stated that KWORCC has received almost all Member County's payroll estimates with five still outstanding. She reported payroll estimates currently reflect an increase of roughly four percent. Ms. Jarboe-Paxson stated KWORCC is seeing a lower increase in payroll estimates than in

prior years due to vacant positions and high turnover. Many long-term county workers are retiring, and replacement employees have lower starting salaries.

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.

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

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

Next, Ms. Dukes addressed the BOK equities investments performance report as of July 31, 2023.

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. She then requested approval of a pending settlement. Mr. McEvoy moved to approve the proposed course of action for claim 21840307, Mr. Caspers seconded the motion which CARRIED unanimously.

Ms. Chamberland then addressed Agenda Item No. 7b, “Medical Bill Review,” stating that KWORCC experienced a savings of 50% for the month of July as a result of medical bill review performed by TRISTAR.

Mr. Parrish 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 July 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 July 2023 and should not be considered a guarantee of either good or poor ultimate-loss performance. Mr. Parrish presented the open and closed claims by policy year. There are 28 open claims for 2010 and all 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.

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 259 visits to Member Counties in 158 working days, with an average of 1.64 visits per working day. The loss prevention staff has found 470 safety issues in our Member Counties. Mr. Mann reported he and Mr. Pfannenstiel plan to visit Montgomery County next week to assist in developing a safety committee and assist in finding ways to help them stay safe. He reported that the loss-prevention staff will be finishing up the second round of safety inspections next month.

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

Under Agenda Item 10, “Committee Reports” President Wilt reminded everyone that the Personnel Committee will meet at 12:15 p.m. prior to the September board meeting.

President Wilt asked if there was anything for the Board to consider under Agenda Item No. 11, “Other Items.” Mr. Parrish reported PRIMA 2024 will be held in Nashville, Tennessee on June 6th - 9th of 2024, which is Thursday through Sunday. He then stated that PRIMA has implemented new hotel booking rules. Mr. Parrish then asked Ms. Jarboe-Paxson to elaborate on PRIMA’s new hotel booking rule beginning in 2024. Ms. Jarboe-Paxson stated she generally books all potential attendees hotel rooms in January and cancels them as a conflict arises in the attendees’ schedule. PRIMA has added a penalty of the first night’s stay when canceling if you book four or more rooms. Ms. Jarboe-Paxson stated if potential attendees wish to book a room reservation individually there is no penalty to cancel if a conflict arose that would affect their ability to attend the conference.

There being no further business, President Wilt asked for a motion to adjourn the meeting at 2:16 p.m.

The KWORCC Board of Trustees approved the foregoing minutes on the 28th day of September, 2023.

Greg Riat, Secretary
KWORCC Board of Trustees

Tier Assignemnt with Three Tiers

2024			2023			2022		
Member	Tier Score	Tier	Member	Tier Score	Tier	Member	Tier Score	Tier
Allen	57.4	2	Allen	57.6	2	Allen	53.6	2
Anderson	61.3	2	Anderson	52.6	2	Anderson	52.6	2
Barber	62.1	2	Barber	56.5	2	Barber	54.3	2
Bourbon	59.4	2	Bourbon	54.9	2	Bourbon	54.9	2
Brown	68.4	2	Brown	53.6	2	Brown	53.6	2
Butler	70.7	2	Butler		2			
Chase	65.3	2	Chase	79.5	1	Chase	78.5	1
Chautauqua	64.8	2	Chautauqua	49.3	3	Chautauqua	45.9	3
Cherokee	59.5	2	Cherokee	48.6	3	Cherokee	47.6	3
Cheyenne	57.3	2	Cheyenne	54.2	2	Cheyenne	49.2	3
Clark	56.9	2	Clark	52.1	2	Clark	52.1	2
Clay	52.9	2	Clay	50	3	Clay	49	3
Cloud	61.1	2	Cloud	65.2	2	Cloud	65.2	2
Comanche	60.2	2	Comanche	51.4	2	Comanche	50.4	3
ComancheHosp	51.3	2	ComancheHosp	48.1	3	ComancheHosp		3
Cowley	62.7	2	Cowley	75.6	1	Cowley	69.8	2
Decatur	57.8	2	Decatur	55.2	2	Decatur	53.2	2
Dickinson	80.4	1	Dickinson	74.9	2	Dickinson	74.9	2
Doniphan	57.4	2	Doniphan	49.1	3	Doniphan	49.1	3
Edwards	66.8	2	Edwards	53.9	2	Edwards	53.9	2
Elk	48.9	3	Elk	38.7	3	Elk	37.7	3
Ellis	67.4	2	Ellis	79.4	1	Ellis	80.4	1
Ellsworth	59	2	Ellsworth	55.3	2	Ellsworth	55.3	2
ERWD1	51.2	2	ERWD1	47.7	3	ERWD1		3
Finney	70.3	2	Finney	80.1	1	Finney		1
Ford	59.9	2	Ford	71.4	2	Ford	71.4	2
Franklin	57.8	2	Franklin	53.3	2	Franklin	50.9	3
Geary	69.2	2	Geary	74.6	2	Geary	72.4	2
Gove	50.3	3	Gove	42	3	Gove	39.5	3
Grant	60.9	2	Grant	54.8	2	Grant	54.8	2
Gray	63.3	2	Gray	58.3	2	Gray	55.2	2
Greenwood	52.5	2	Greenwood	41.7	3	Greenwood	43.7	3
Hamilton	54.8	2	Hamilton	50.7	3	Hamilton	49.7	3
Hamilton Hosp'	47.2	3	Hamilton Hosp'	39.5	3	Hamilton Hosp	41.5	3
Harper	62.8	2	Harper	58.8	2	Harper	57.8	2
Haskell	54	2	Haskell	51.7	2	Haskell	51.7	2
Hodgeman	62.1	2	Hodgeman	50.1	3	Hodgeman	49.2	3
Jackson	51.6	2	Jackson	57.5	2	Jackson	57.9	2
JCRWD12	53.6	2	JCRWD12	50.9	3	JCRWD12		3
Jefferson	64.5	2	Jefferson	75.8	1	Jefferson	75.8	1
Jewell	58.4	2	Jewell	53.3	2	Jewell	51.1	2
Kearny	61.2	2	Kearny	55.1	2	Kearny	55.1	2
Kingman	68	2	Kingman	80.9	1	Kingman	78.9	1

Kiowa	64.6	2	Kiowa	66.2	2	Kiowa		1
Lane	58	2	Lane	54.7	2	Lane	53.8	2
Lincoln	56.1	2	Lincoln	51.7	2	Lincoln	51.7	2
Linn	61.5	2	Linn	58.1	2	Linn	54.8	2
Lyon	83.3	1	Lyon	67.1	2	Lyon	65.1	2
Marion	64.6	2	Marion	56.5	2	Marion	54.5	2
Marshall	52.3	2	Marshall	48.2	3	Marshall	48.2	3
McPherson	67.3	2	McPherson	68.1	2	McPherson	66.1	2
Meade	53.2	2	Meade	54.7	2	Meade	54.7	2
Miami	84.5	1	Miami	88.4	1	Miami	84.4	1
Mitchell	59.2	2	Mitchell	53.3	2	Mitchell	53.4	2
Montgomery	72	2	Montgomery	78.5	1	Montgomery		1
Morris	57	2	Morris	48.6	3	Morris	51.6	2
Morton	51.9	2	Morton	50.4	3	Morton	51.6	2
MTAA	55.2	2	MTAA	66	2	MTAA		2
NCKRJDF	49.5	3	NCKRJDF	76.4	1	NCKRJDF		1
NEKES	49.8	3	NEKES	44	3	NEKES		3
Nemaha	55.7	2	Nemaha		2			
Neosho	52	2	Neosho	61	2	Neosho	60	2
Ness	59.2	2	Ness	52.2	2	Ness	51.2	2
Norton	59	2	Norton	49.5	3	Norton	50.5	3
Osage	47.4	3	Osage	46.5	3	Osage	44.4	3
Osborne	61.2	2	Osborne	57.7	2	Osborne	55.2	2
Ottawa	66.5	2	Ottawa	66.1	2	Ottawa	67.5	2
Pawnee	52.2	2	Pawnee	53.5	2	Pawnee	54.7	2
Phillips	43.9	3	Phillips	46.4	3	Phillips	45.4	3
Pottawatomie	80.4	1	Pottawatomie	84.7	1	Pottawatomie	81.7	1
Rawlins	55.5	2	Rawlins	50.2	3	Rawlins	50.2	3
Reno	76.4	1	Reno	67.1	2	Reno	66.9	2
Republic	59.1	2	Republic	57.5	2	Republic	56.6	2
Rice	53.4	2	Rice	62.8	2	Rice	62.8	2
Rooks	63	2	Rooks		2			
Rush	64	2	Rush	51.1	2	Rush	50.1	3
Russell	63.2	2	Russell	70.4	2	Russell	68.3	2
Saline	75.4	1	Saline	71.8	2	Saline	70.6	2
Scott	55.4	2	Scott	56	2	Scott	57.2	2
Sheridan	60.3	2	Sheridan	51.7	2	Sheridan	51.7	2
Sherman	61.2	2	Sherman	54.9	2	Sherman	53.7	2
Smith	52.5	2	Smith	53.4	2	Smith	53.4	2
Stafford	59.1	2	Stafford	60.9	2	Stafford	60.9	2
Stanton	60	2	Stanton	59.8	2	Stanton	59.8	2
Stevens	56.7	2	Stevens	55.5	2	Stevens	52.1	2
Thomas	63.6	2	Thomas	60.7	2	Thomas	59.6	2
Trego	55.4	2	Trego	54.1	2	Trego	54.1	2
Wabaunsee	51.1	2	Wabaunsee	53.5	2	Wabaunsee	53.5	2
Wallace	52.2	2	Wallace	47.4	3	Wallace	47.4	3
Woodson	62.2	2	Woodson	68.1	2	Woodson		1

Tier Assignment with Five Tiers

2024 by Member			2024 by Tier			Score	Tier	LCM
Member	Tier Score	Tier	Member	Tier Score	Tier			
Allen	57.4	4	Miami	84.5	1	>=75	1	1.5
Anderson	61.3	3	Lyon	83.3	1	67-74	2	1.55
Barber	62.1	3	Dickinson	80.4	1	59-66	3	1.6
Bourbon	59.4	3	Pottawatomie	80.4	1	51-58	4	1.65
Brown	68.4	2	Reno	76.4	1	>=50	5	1.7
Butler	70.7	2	Saline	75.4	1			
Chase	65.3	3	Montgomery	72	2			
Chautauqua	64.8	3	Butler	70.7	2			
Cherokee	59.5	3	Finney	70.3	2			
Cheyenne	57.3	4	Geary	69.2	2			
Clark	56.9	4	Brown	68.4	2			
Clay	52.9	4	Kingman	68	2			
Cloud	61.1	3	Ellis	67.4	2			
Comanche	60.2	3	McPherson	67.3	2			
ComancheHosp	51.3	4	Edwards	66.8	3			
Cowley	62.7	3	Ottawa	66.5	3			
Decatur	57.8	4	Chase	65.3	3			
Dickinson	80.4	1	Chautauqua	64.8	3			
Doniphan	57.4	4	Kiowa	64.6	3			
Edwards	66.8	3	Marion	64.6	3			
Elk	48.9	5	Jefferson	64.5	3			
Ellis	67.4	2	Rush	64	3			
Ellsworth	59	3	Thomas	63.6	3			
ERWD1	51.2	4	Gray	63.3	3			
Finney	70.3	2	Russell	63.2	3			
Ford	59.9	3	Rooks	63	3			
Franklin	57.8	4	Harper	62.8	3			
Geary	69.2	2	Cowley	62.7	3			
Gove	50.3	5	Woodson	62.2	3			
Grant	60.9	3	Barber	62.1	3			
Gray	63.3	3	Hodgeman	62.1	3			
Greenwood	52.5	4	Linn	61.5	3			
Hamilton	54.8	4	Anderson	61.3	3			
Hamilton Hosp'	47.2	5	Kearny	61.2	3			
Harper	62.8	3	Osborne	61.2	3			
Haskell	54	4	Sherman	61.2	3			
Hodgeman	62.1	3	Cloud	61.1	3			
Jackson	51.6	4	Grant	60.9	3			
JCRWD12	53.6	4	Sheridan	60.3	3			
Jefferson	64.5	3	Comanche	60.2	3			
Jewell	58.4	4	Stanton	60	3			
Kearny	61.2	3	Ford	59.9	3			
Kingman	68	2	Cherokee	59.5	3			
Kiowa	64.6	3	Bourbon	59.4	3			

Lane	58	4	Mitchell	59.2	3
Lincoln	56.1	4	Ness	59.2	3
Linn	61.5	3	Republic	59.1	3
Lyon	83.3	1	Stafford	59.1	3
Marion	64.6	3	Ellsworth	59	3
Marshall	52.3	4	Norton	59	3
McPherson	67.3	2	Jewell	58.4	4
Meade	53.2	4	Lane	58	4
Miami	84.5	1	Decatur	57.8	4
Mitchell	59.2	3	Franklin	57.8	4
Montgomery	72	2	Allen	57.4	4
Morris	57	4	Doniphan	57.4	4
Morton	51.9	4	Cheyenne	57.3	4
MTAA	55.2	4	Morris	57	4
NCKRJDF	49.5	5	Clark	56.9	4
NEKES	49.8	5	Stevens	56.7	4
Nemaha	55.7	4	Lincoln	56.1	4
Neosho	52	4	Nemaha	55.7	4
Ness	59.2	3	Rawlins	55.5	4
Norton	59	3	Scott	55.4	4
Osage	47.4	5	Trego	55.4	4
Osborne	61.2	3	MTAA	55.2	4
Ottawa	66.5	3	Hamilton	54.8	4
Pawnee	52.2	4	Haskell	54	4
Phillips	43.9	5	JCRWD12	53.6	4
Pottawatomie	80.4	1	Rice	53.4	4
Rawlins	55.5	4	Meade	53.2	4
Reno	76.4	1	Clay	52.9	4
Republic	59.1	3	Greenwood	52.5	4
Rice	53.4	4	Smith	52.5	4
Rooks	63	3	Marshall	52.3	4
Rush	64	3	Pawnee	52.2	4
Russell	63.2	3	Wallace	52.2	4
Saline	75.4	1	Neosho	52	4
Scott	55.4	4	Morton	51.9	4
Sheridan	60.3	3	Jackson	51.6	4
Sherman	61.2	3	ComancheHosp	51.3	4
Smith	52.5	4	ERWD1	51.2	4
Stafford	59.1	3	Wabaunsee	51.1	4
Stanton	60	3	Gove	50.3	5
Stevens	56.7	4	NEKES	49.8	5
Thomas	63.6	3	NCKRJDF	49.5	5
Trego	55.4	4	Elk	48.9	5
Wabaunsee	51.1	4	Osage	47.4	5
Wallace	52.2	4	Hamilton Hosp'	47.2	5
Woodson	62.2	3	Phillips	43.9	5

KWORCC Trustees' Financial Report Summary
as of August 31, 2023

	Budget <u>2023</u>	Actual <u>2023</u>	Actual <u>2022</u>	Actual to Budget Ratio	Change in Actual Ratio
REVENUES					
Premiums *	\$ 6,492,030	\$ 6,685,600	\$ 5,639,500	2.98%	18.55%
Investment income, net of fees	<u>271,000</u>	<u>361,400</u>	<u>61,500</u>	33.36%	487.64%
Total revenues	<u>\$ 6,763,030</u>	<u>\$ 7,047,000</u>	<u>\$ 5,701,000</u>	4.20%	23.61%
EXPENDITURES					
Administrative expenses	\$ 1,026,500	\$ 901,700	\$ 988,500	-12.16%	-8.78%
Claims expense **	<u>5,778,800</u>	<u>6,251,700</u>	<u>5,916,900</u>	8.18%	5.66%
Total expenses	<u>\$ 6,805,300</u>	<u>\$ 7,153,400</u>	<u>\$ 6,905,400</u>	5.12%	3.59%
TOTAL PAID LOSSES					
YTD paid losses for current policy year		\$ 1,403,800	\$ 838,400		67.44%
YTD paid losses for prior policy years		<u>1,440,400</u>	<u>1,481,500</u>		-2.77%
Total YTD paid losses		<u>\$ 2,844,200</u>	<u>\$ 2,319,900</u>		22.60%
* 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>	
LIQUID ASSETS			
Cash	\$ 2,662,000	\$ 2,334,000	
Government securities @ cost ***	22,052,000	20,885,000	
Certificates of deposit	1,680,000	2,165,000	
Equity fund investment @ market ***	4,163,000	3,723,000	
Total liquid assets	\$ 30,557,000	\$ 29,107,000	4.98%

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

LOSS RESERVES			
Allocated to reserves for existing claims	\$ 8,446,000	\$ 7,636,000	
Allocated to reserves for claims yet to be filed	3,315,000	3,461,000	
Estimated reinsurance recoverable	(847,000)	(463,000)	
TOTAL LOSS RESERVES	<u>\$ 10,914,000</u>	<u>\$ 10,634,000</u>	2.63%

FUND RESERVES			
Allocated to Member Protection Fund	\$ 2,500,000	\$ 2,500,000	
Fund Balance Reserve	16,611,000	15,477,000	
TOTAL FUND RESERVES	\$ 19,111,000	\$ 17,977,000	6.31%

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 AUGUST 31,

	<u>2023</u>	<u>2022</u>	<u>\$ Change</u>	<u>% Change</u>
Assets				
Bonds	\$ 22,052,275	\$ 20,884,851	\$ 1,167,424	5.59%
Mutual funds	4,162,886	3,722,859	440,027	11.82%
Certificates of deposit	1,680,000	2,165,000	(485,000)	-22.40%
Cash and cash equivalents	<u>2,661,559</u>	<u>2,334,030</u>	<u>327,529</u>	14.03%
Total cash and invested assets	<u>30,556,720</u>	<u>29,106,740</u>	<u>1,449,980</u>	4.98%
Interest income accrued	46,240	68,918	(22,678)	-32.91%
Premiums receivable	-	-	-	0.00%
Excess insurance receivable	<u>3,623</u>	<u>2,704</u>	<u>919</u>	33.99%
Total admitted assets	<u>\$ 30,606,583</u>	<u>\$ 29,178,362</u>	<u>\$ 1,428,221</u>	
Liabilities and Fund Balance				
Liabilities				
Reserve for unpaid workers' compensation claims				
Specific case reserves	\$ 7,598,798	\$ 7,173,275	\$ 425,523	5.93%
IBNR reserves	<u>3,315,324</u>	<u>3,461,121</u>	<u>(145,797)</u>	-4.21%
Total unpaid claims reserves	<u>10,914,122</u>	<u>10,634,396</u>	<u>279,726</u>	2.63%
Other expenses due or accrued	101,053	106,137	(5,084)	-4.79%
Taxes, licenses, and fees due or accrued	480,259	460,407	19,852	4.31%
Return premiums payable	<u>-</u>	<u>-</u>	<u>-</u>	0.00%
Total liabilities	<u>11,495,434</u>	<u>11,200,940</u>	<u>294,494</u>	2.63%
Fund balance				
Member protection fund	2,500,000	2,500,000	-	0.00%
Fund balance	<u>16,611,149</u>	<u>15,477,422</u>	<u>1,133,727</u>	7.33%
Total fund balance	<u>19,111,149</u>	<u>17,977,422</u>	<u>1,133,727</u>	6.31%
Total liabilities and fund balance	<u>\$ 30,606,583</u>	<u>\$ 29,178,362</u>	<u>\$ 1,428,221</u>	4.89%
Memo items:				
Unrealized gain (loss) on bond investments *	\$ (2,102,896)	\$ (1,713,543)	\$ (389,353)	22.72%
Realized gain (loss) on bond investments **	\$ -	\$ -	\$ -	100.00%
Investment income, net of gains (losses) and fees	\$ 361,391	\$ 61,482	\$ 299,909	487.80%
CCB investment account service fees	\$ 15,254	\$ 16,655	\$ (1,401)	-8.41%
BOK investment account service fees	\$ 16,008	\$ 16,426	\$ (418)	-2.54%
Equity investments as a percentage of admitted assets	13.04%	11.56%	1.48%	12.80%
Equity investments as a percentage of fund balance	20.89%	18.76%	2.13%	11.35%

* 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 AUGUST 31,**

	<u>2023</u>	<u>2022</u>	<u>\$ 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	<u>(761,670)</u>	<u>(681,439)</u>	<u>(80,231)</u>	11.77%
Net underwriting income	<u>5,923,959</u>	<u>4,956,521</u>	<u>967,438</u>	19.52%
Underwriting deductions				
Claim losses incurred, net of recoveries	4,144,763	3,999,991	144,772	3.62%
Claims loss adjustment expenses	203,800	191,200	12,600	6.59%
Workers' compensation taxes	86,227	118,122	(31,895)	-27.00%
Other underwriting expenses incurred	<u>901,683</u>	<u>988,544</u>	<u>(86,861)</u>	-8.79%
Total underwriting deductions	<u>5,336,473</u>	<u>5,297,857</u>	<u>38,616</u>	0.73%
Net underwriting gain (loss)	<u>587,486</u>	<u>(341,336)</u>	<u>928,822</u>	-272.11%
Investment income				
Investment income, net of related fees	362,710	202,358	160,352	79.24%
Realized gain (loss) on investments	<u>(1,319)</u>	<u>(140,876)</u>	<u>139,557</u>	-99.06%
Net investment gain (loss)	<u>361,391</u>	<u>61,482</u>	<u>299,909</u>	487.80%
Net income (loss)	<u>\$ 948,877</u>	<u>\$ (279,854)</u>	<u>\$ 1,228,731</u>	-439.06%
Fund balance, beginning of year	\$ 17,763,711	\$ 18,929,953	\$ (1,166,242)	-6.16%
Net income (loss)	948,877	(279,854)	1,228,731	-439.06%
Change in net unrealized gains (losses)	417,793	(648,144)	1,065,937	-164.46%
Change in non-admitted assets	<u>(19,232)</u>	<u>(24,533)</u>	<u>5,301</u>	-21.61%
Fund balance, end of year	<u>\$ 19,111,149</u>	<u>\$ 17,977,422</u>	<u>\$ 1,133,727</u>	6.31%

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 AND EXPENSES
ACTUAL VS BUDGET
FOR 2023 FUND YEAR AS OF AUGUST 31,

	Actual YTD <u>2023</u>	Budget YTD <u>2023</u>	Actual Over (Under) <u>Budget</u>	Actual as % of <u>Budget</u>	Actual YTD <u>2022</u>	Change in <u>Actual</u>
Underwriting income						
Premium contributions	\$ 6,685,629	\$ 6,492,025	\$ 193,604	103.0%	\$ 5,639,469	\$ 1,046,160
Less: excess insurance premium	(761,670)	(757,800)	(3,870)	100.5%	(707,584)	(54,086)
Net underwriting income	<u>5,923,959</u>	<u>5,734,225</u>	<u>189,734</u>	<u>103.3%</u>	<u>4,931,885</u>	<u>992,074</u>
Underwriting deductions						
Claim loss expenses						
Ultimate losses	5,200,000	4,700,000	500,000	110.6%	4,900,000	300,000
Loss adjustment expenses	203,800	200,800	3,000	101.5%	191,200	12,600
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	<u>5,490,027</u>	<u>5,021,000</u>	<u>469,027</u>	<u>109.3%</u>	<u>5,209,322</u>	<u>280,705</u>
Other underwriting expenses						
Actuarial expenses	6,333	6,333	(0)	100.0%	6,333	-
Legal expenses	225	11,067	(10,842)	2.0%	14,417	(14,192)
Financial audit & accounting	51,140	48,867	2,273	104.7%	63,401	(12,261)
Educational seminars	2,750	23,333	(20,583)	11.8%	18,941	(16,191)
Payroll & premium audits	15,000	15,000	-	100.0%	12,333	2,667
Risk management fee	86,500	86,500	-	100.0%	83,750	2,750
KAC exclusive alliance	16,664	16,667	(3)	100.0%	16,664	-
Online training courses	10,596	9,600	996	110.4%	9,600	996
Office and other administrative expenses	631,681	730,900	(99,219)	86.4%	698,561	(66,880)
Board-related expenses	7,368	8,000	(632)	92.1%	3,929	3,439
Advertising & marketing expenses	6,365	6,667	(302)	95.5%	2,971	3,394
Miscellaneous expenses	6,061	7,800	(1,739)	77.7%	7,639	(1,578)
State premium taxes	61,000	55,800	5,200	109.3%	50,000	11,000
Total other underwriting expenses	<u>901,683</u>	<u>1,026,533</u>	<u>(124,850)</u>	<u>87.8%</u>	<u>988,539</u>	<u>(86,856)</u>
Total underwriting deductions	<u>6,391,710</u>	<u>6,047,533</u>	<u>344,177</u>	<u>105.7%</u>	<u>6,197,861</u>	<u>193,849</u>
Net underwriting gain (loss)	<u>(467,751)</u>	<u>(313,308)</u>	<u>(154,443)</u>	<u>149.3%</u>	<u>(1,265,976)</u>	<u>798,225</u>
Investment income						
Investment income, net of related fees	362,710				202,358	160,352
Realized gain (loss) on investments	(1,319)				(140,876)	139,557
Net investment gain (loss)	<u>361,391</u>	<u>271,000</u>	<u>90,391</u>	<u>133.4%</u>	<u>61,482</u>	<u>299,909</u>
Net income (loss) - current policy year	\$ (106,360)	\$ (42,308)	\$ (64,052)		\$ (1,204,494)	\$ 1,098,134
Change in prior policy years' activity *	1,055,237				924,640	130,597
Premium reduction from fund reserve **	-	379,333	(379,333)		-	-
Payroll audit adjustments ***	-	(100,000)	100,000		-	-
Net income (loss)	<u>\$ 948,877</u>	<u>\$ 237,025</u>	<u>\$ (343,385)</u>		<u>\$ (279,854)</u>	<u>\$ 1,228,731</u>

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

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

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

No assurance is provided on these financial statements.
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**KANSAS WORKERS RISK COOPERATIVE FOR COUNTIES
OFFICE AND OTHER ADMINISTRATIVE EXPENSES
ACTUAL VS BUDGET
FOR 2023 FUND YEAR AS OF AUGUST 31,**

	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	\$ 30,331	\$ 29,267	\$ 1,064	103.6%	\$ 28,419	\$ 1,912
Support services	24,200	24,200	-	100.0%	38,044	(13,844)
Telephone	2,833	4,000	(1,167)	70.8%	3,101	(268)
Mailing & shipping	248	1,667	(1,419)	14.9%	601	(353)
Copying	1,840	1,667	173	110.4%	1,299	541
FF&E expense	8,221	27,333	(19,112)	30.1%	8,342	(121)
Depreciation expense	22,142	27,500	(5,358)	80.5%	22,872	(730)
Office supplies	80	1,667	(1,587)	4.8%	6	74
Staff salaries, benefits, payroll taxes	480,018	518,133	(38,115)	92.6%	526,829	(46,811)
General liability & other insurance	26,379	27,133	(754)	97.2%	23,708	2,671
County visit expenses	21,058	32,000	(10,942)	65.8%	28,546	(7,488)
Loss prevention support services	6,960	20,000	(13,040)	34.8%	8,894	(1,934)
Memberships, subscriptions, manuals, and reference materials	7,371	8,333	(962)	88.5%	7,900	(529)
Annual meetings & safety awards	-	8,000	(8,000)	0.0%	-	-
Total office expenses	\$ 631,681	\$ 730,900	\$ (99,219)	86.4%	\$ 698,561	\$ (66,880)

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

31-Aug-23

	Inception to Date					
	2013 and prior years	2014	2015	2016	2017	2018
Premium contributions	62,898,075	5,779,733	6,018,107	5,779,416	5,752,775	5,835,296
Miscellaneous income	-	-	-	-	-	-
Investment income, net of fees	-	-	-	-	-	-
Total revenues	62,898,075	5,779,733	6,018,107	5,779,416	5,752,775	5,835,296
ULTIMATE LOSS	48,166,248	3,900,000	3,350,000	3,200,000	3,150,000	2,700,000
Paid losses (W/C & Medical)	41,808,267	3,538,964	3,221,068	2,859,340	2,814,063	2,419,881
Paid other claims expenses	2,986,799	264,389	225,347	168,370	212,694	165,586
Loss reserves	1,703,458	30,040	44,020	95,156	65,040	100,496
IBNR reserves	558,358	153,731	138,829	137,465	146,470	78,521
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
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
Total claim expenses	51,217,156	4,864,399	4,360,377	4,279,064	4,129,099	3,596,412
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	59,751,485	5,853,569	5,434,391	5,380,229	5,237,368	4,764,529
Total revenues over(under) expenses prior to premium reductions and investment allocations from reserves	3,146,590	(73,837)	583,717	399,187	515,408	1,070,767
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	5,491,590	126,163	583,717	399,187	515,408	1,070,767
Investment income (unallocated)						
Member Protection Fund (MPF)						
Non-admitted prepaid expenses						
Non-admitted property and equipment						
Unrealized gains/losses on equity investments						
Total fund balance						
Administrative expenses ratio	17.1%	22.3%	23.7%	26.5%	24.7%	23.7%

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

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

	2019	2020	2021	2022	2023	Total
Premium contributions	5,833,054	5,782,361	5,509,555	5,895,465	6,685,629	121,769,466
Miscellaneous income					-	-
Investment income, net of fees					361,391	361,391
Total revenues	5,833,054	5,782,361	5,509,555	5,895,465	7,047,020	122,130,857
ULTIMATE LOSS	3,700,000	3,800,000	3,900,000	4,400,000	5,200,000	
Paid losses (W/C & Medical)	3,057,016	3,076,105	2,565,235	2,216,148	1,258,818	68,835,073
Paid other claims expenses	377,911	263,076	266,001	246,827	145,462	5,322,490
Loss reserves	311,585	433,950	955,253	1,751,055	2,961,275	8,451,328
IBNR reserves	136,265	105,307	163,918	298,142	1,398,319	3,315,325
Subrogations/2nd injury received	(178,610)	(77,934)	(49,689)	(56,730)	(500)	(4,298,401)
Specific excess receivable	(5,425)	-	-	(56,600)	(563,374)	(855,978)
Claims administration	218,000	224,500	232,000	239,000	203,800	4,152,800
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	770,631	761,670	10,791,552
Total claim expenses	4,636,702	4,755,474	4,920,058	5,477,405	6,251,697	98,488,039
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	61,000	1,102,615
Pool administration expenses	1,071,563	1,017,103	1,092,621	1,184,899	696,485	16,678,674
Professional fees	83,101	81,142	86,790	113,354	57,698	933,467
Total administrative expenses	1,284,328	1,229,417	1,309,367	1,431,723	901,683	20,131,582
Total administrative and claim expenses	5,921,030	5,984,891	6,229,425	6,909,128	7,153,380	118,619,621
Total revenues over(under) expenses prior to premium reductions and investment allocations from reserves	(87,976)	(202,531)	(719,870)	(1,013,663)	(106,360)	3,511,236
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	712,024	(2,531)	280,130	(1,013,663)	(106,360)	8,056,236
Investment income (unallocated)						8,438,139
Member Protection Fund (MPF)						2,500,000
Non-admitted prepaid expenses						(32,955)
Non-admitted property and equipment						(23,176)
Unrealized gains/losses on equity investments						172,905
Total fund balance						19,111,149
Administrative expenses ratio	26.5%	25.4%	28.9%	29.3%	16.7%	20.6%

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KWORCC Check Register August 2023

Date	Num	Name	Memo	Account	Amount
08/01/2023	ACH	KPERS	PPE 07/31/2023 OGLI August premiums	1108 - KVB - Admin	(11.40)
08/01/2023	ACH	KPERS 457 - Empower	PPE 07/31/2023 457 plan	1108 - KVB - Admin	(757.84)
08/01/2023	ACH	TRISTAR Risk Management	Invoice #113642 - monthly installment 8	1103 - KVB - Claims	(25,100.00)
08/03/2023	ACH	First Bankcard - Jesse Pfannenstiel	08/03/2023 credit card payment	1108 - KVB - Admin	(70.24)
08/03/2023	ACH	First Bankcard - Nicole Jarboe-Paxson	08/03/2023 credit card payment	1108 - KVB - Admin	(161.38)
08/03/2023	ACH	First Bankcard - Brandon Mann	08/03/2023 credit card payment	1108 - KVB - Admin	(243.44)
08/03/2023	ACH	First Bankcard - Monica Biggerstaff	08/03/2023 credit card payment	1108 - KVB - Admin	(133.24)
08/04/2023	ACH	ADP, Inc.	PPE 07/31/2023 payroll fees	1108 - KVB - Admin	(84.03)
08/11/2023	ACH	First Bankcard - Jesse Pfannenstiel	08/11/2023 credit card payment	1108 - KVB - Admin	(191.87)
08/11/2023	ACH	First Bankcard - Nicole Jarboe-Paxson	08/11/2023 credit card payment	1108 - KVB - Admin	(26.50)
08/11/2023	ACH	First Bankcard - James Parrish	08/11/2023 credit card payment	1108 - KVB - Admin	(20.00)
08/11/2023	ACH	First Bankcard - Brandon Mann	08/11/2023 credit card payment	1108 - KVB - Admin	(438.89)
08/11/2023	ACH	First Bankcard - Ben Woner	08/11/2023 credit card payment	1108 - KVB - Admin	(34.93)
08/14/2023	ACH	ADP, Inc.	PPE 08/15/2023 net pay	1108 - KVB - Admin	(16,184.00)
08/14/2023	ACH	ADP, Inc.	PPE 08/15/2023 payroll taxes	1108 - KVB - Admin	(7,392.99)
08/15/2023	ACH	Kansas Turnpike Authority		1108 - KVB - Admin	(12.30)
08/15/2023	ACH	KPERS	PPE 08/15/2023 KPERS	1108 - KVB - Admin	(2,781.72)
08/15/2023	ACH	KPERS	PPE 08/15/2023 KPERS after retirement	1108 - KVB - Admin	(1,905.99)
08/16/2023	ACH	KPERS 457 - Empower	PPE 08/15/2023 457 plan	1108 - KVB - Admin	(757.84)
08/18/2023	ACH	First Bankcard - Ben Woner	08/18/2023 credit card payment	1108 - KVB - Admin	(86.27)
08/18/2023	ACH	First Bankcard - Brandon Mann	08/18/2023 credit card payment	1108 - KVB - Admin	(241.31)
08/18/2023	ACH	First Bankcard - Nicole Jarboe-Paxson	08/18/2023 credit card payment	1108 - KVB - Admin	(185.87)
08/18/2023	ACH	First Bankcard - Jesse Pfannenstiel		1108 - KVB - Admin	(316.85)
08/18/2023	ACH	ADP, Inc.	PPE 08/15/2023 payroll processing fees	1108 - KVB - Admin	(84.03)
08/24/2023	ACH	BCBS of Kansas	Invoice #018475539 - September premiums	1108 - KVB - Admin	(3,254.61)
08/25/2023	ACH	First Bankcard - Jesse Pfannenstiel	08/25/2023 credit card payment	1108 - KVB - Admin	(191.05)
08/25/2023	ACH	First Bankcard - Ben Woner	08/25/2023 credit card payment	1108 - KVB - Admin	(193.70)
08/25/2023	ACH	IMA Financial Group, Inc.	2022 Excess workers compensation audit - add'l premium	1103 - KVB - Claims	(63,047.00)
08/30/2023	ACH	ADP, Inc.	PPE 08/31/2023 net pay	1108 - KVB - Admin	(16,184.02)
08/30/2023	ACH	ADP, Inc.	PPE 08/31/2023 payroll taxes	1108 - KVB - Admin	(7,392.98)
08/31/2023	ACH	KPERS	PPE 08/31/2023 KPERS	1108 - KVB - Admin	(2,781.72)
08/31/2023	ACH	KPERS	PPE 08/31/2023 KPERS after retirement	1108 - KVB - Admin	(1,905.99)

17

KWORCC Check Register August 2023

08/01/2023	21027	Ben Woner		1108 - KVB - Admin	(419.00)
08/01/2023	21028	Brandon Mann		1108 - KVB - Admin	(309.65)
08/01/2023	21029	Gary Caspers		1108 - KVB - Admin	(210.16)
08/01/2023	21030	James Parrish		1108 - KVB - Admin	(815.00)
08/01/2023	21031	Jayhawk Tower Partners, LLC		1108 - KVB - Admin	(380.00)
08/01/2023	21032	Jefferson County - V		1108 - KVB - Admin	(37.50)
08/01/2023	21033	Jes Pfannenstiel		1108 - KVB - Admin	(65.00)
08/01/2023	21034	Monica Biggerstaff		1108 - KVB - Admin	(65.00)
08/01/2023	21035	Nicole Jarboe-Paxson		1108 - KVB - Admin	(73.52)
08/01/2023	21036	Rob Roberts		1108 - KVB - Admin	(98.25)
08/01/2023	21037	Sandy Barton		1108 - KVB - Admin	(630.30)
08/01/2023	21038	Wayne Wilt		1108 - KVB - Admin	(234.90)
08/09/2023	21039	Jes Pfannenstiel		1108 - KVB - Admin	(75.00)
08/09/2023	21040	Parrish Management Corporation - V		1108 - KVB - Admin	(6,274.01)
08/16/2023	21041	Ben Woner		1108 - KVB - Admin	(123.00)
08/16/2023	21042	NCCI Holdings, Inc	79067	1108 - KVB - Admin	(24.00)
08/16/2023	21043	Wendling Noe Nelson & Johnson	4597	1108 - KVB - Admin	(420.00)
08/23/2023	21044	Wendling Noe Nelson & Johnson	4597	1108 - KVB - Admin	(4,485.00)
					(166,913.29)



Performance by Asset Class

Asset Class / Benchmark	Alloc %	Market Value	3 Months	YTD	1 Year	3 Years	5 Years
Cash Equivalent	4.1%	171,406	1.29%	3.23%	4.32%	1.59%	1.58%
3-Month Treasury Bill	5.0%	-	1.35%	3.33%	4.44%	1.63%	1.68%
Equities	95.9%	3,991,479	7.01%	13.04%	13.48%	6.85%	7.68%
73% RUS 3000, 27% MSCI ACWI EX US NET	91.0%	-	7.25%	15.48%	14.11%	8.29%	8.41%
Total Portfolio (Gross of fees)	100.0%	4,162,886	6.31%	11.87%	12.50%	6.59%	7.37%
Total Portfolio (Net of fees)	-	-	6.16%	11.42%	11.82%	5.95%	6.72%
Class Blended	100.0%	-	6.76%	14.44%	13.36%	7.90%	8.00%

Returns for time periods greater than 1 year are annualized.



Fiscal Year Summary (MO / Ind) Group

Workers Comp (Medical Only / Indemnity Group)

08/01/2023 - 08/31/2023

Insurer: Kansas Workers Risk Cooperative for Counties

Insured: Kansas Workers Risk Cooperative For Counties

Fiscal Year	Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
1991/1992	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
		0	218	218	0.00	0.00	0.00	696,135.82	0.00	696,135.82	(109,443.97)	586,691.85
1992/1993	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
		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
1993/1994	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
		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
1994/1995	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	134	134	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0	612	612	0.00	0.00	0.00	1,341,168.81	0.00	1,341,168.81	(93,952.80)	1,247,216.01
1995/1996	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
		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
1996/1997	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
		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
1997/1998	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
		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
1998/1999	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
		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
1999/2000	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
		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

Run Date: 09/02/2023 08:09:00

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Page 1 of 6

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Fiscal Year Summary (MO / Ind) Group

Workers Comp (Medical Only / Indemnity Group)

08/01/2023 - 08/31/2023

Fiscal Year	Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
2000/2001	Indem	1	74	75	473.52	0.00	0.00	1,620,400.55	129,554.93	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	0	186	186	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		1	694	695	473.52	0.00	0.00	1,797,140.33	129,554.93	1,926,695.26	(111,499.24)	1,815,196.02
2001/2002	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	0	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
		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
2002/2003	Indem	1	96	97	919.44	0.00	0.00	2,499,706.30	63,615.14	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
		1	865	866	919.44	0.00	0.00	2,777,619.91	63,615.14	2,841,235.05	(45,477.56)	2,795,757.49
2003/2004	Indem	1	119	120	184.62	0.00	0.00	4,163,792.98	32,460.96	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
		1	903	904	184.62	0.00	0.00	4,475,914.52	32,460.96	4,508,375.48	(55,263.91)	4,453,111.57
2004/2005	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
		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
2005/2006	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	572	572	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
		1	901	902	0.00	0.00	0.00	3,280,620.52	33,587.23	3,314,207.75	(59,235.49)	3,254,972.26
2006/2007	Indem	2	105	107	302.18	0.00	0.00	7,049,502.43	80,651.18	7,130,153.61	(2,219,310.10)	4,910,843.51
	MO	0	543	543	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
		2	821	823	302.18	0.00	0.00	7,330,877.57	80,651.18	7,411,528.75	(2,239,427.13)	5,172,101.62
2007/2008	Indem	6	108	114	177.49	0.00	0.00	5,201,768.44	152,892.10	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
		6	872	878	177.49	0.00	0.00	5,463,546.86	152,892.10	5,616,438.96	(102,824.26)	5,513,614.70
2008/2009	Indem	5	99	104	10,345.36	0.00	0.00	3,498,539.85	135,672.47	3,634,212.32	(69,935.73)	3,564,276.59
	MO	0	552	552	0.00	0.00	0.00	270,404.35	0.00	270,404.35	(11,657.01)	258,747.34
	RO	0	115	115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		5	766	771	10,345.36	0.00	0.00	3,768,944.20	135,672.47	3,904,616.67	(81,592.74)	3,823,023.93
2009/2010	Indem	6	96	102	835.75	0.00	0.00	3,381,805.64	184,505.80	3,566,311.44	(48,566.74)	3,517,744.70
	MO	0	471	471	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
		6	727	733	835.75	0.00	0.00	3,593,631.20	184,505.80	3,778,137.00	(64,735.60)	3,713,401.40

Run Date: 09/02/2023 08:09:00

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Page 2 of 6

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Fiscal Year Summary (MO / Ind) Group

Workers Comp (Medical Only / Indemnity Group)

08/01/2023 - 08/31/2023

Fiscal Year	Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
2010/2011	Indem	2	93	95	0.00	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	126	126	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011/2012	Indem	1	648	650	0.00	0.00	0.00	3,512,525.13	59,397.35	3,571,922.48	(14,566.85)	3,557,355.63
	MO	0	461	461	1,780.80	0.00	0.00	2,726,398.74	175,247.13	2,901,645.87	(66,878.21)	2,834,767.66
	RO	0	109	109	0.00	0.00	0.00	325,358.45	0.00	325,358.45	(15,683.28)	309,675.17
2012/2013	Indem	6	77	83	1,780.80	0.00	0.00	3,051,757.19	175,247.13	3,227,004.32	(82,561.49)	3,144,442.83
	MO	0	454	454	195.00	0.00	0.00	3,229,650.70	461,122.37	3,690,773.07	(133,273.75)	3,557,499.32
	RO	0	109	109	0.00	0.00	0.00	360,461.07	0.00	360,461.07	(25,350.72)	335,110.35
2013/2014	Indem	0	635	641	195.00	0.00	0.00	3,590,111.77	461,122.37	4,051,234.14	(158,624.47)	3,892,609.67
	MO	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
	RO	0	428	428	0.00	0.00	0.00	303,314.29	0.00	303,314.29	(18,849.43)	284,464.86
2014/2015	Indem	0	143	143	0.00	0.00	0.00	18.00	0.00	18.00	(1.50)	16.50
	MO	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
	RO	2	63	65	622.84	0.00	0.00	2,395,428.92	66,743.10	2,462,172.02	(73,850.15)	2,388,321.87
2015/2016	Indem	0	451	451	0.00	0.00	0.00	361,244.75	0.00	361,244.75	(19,866.23)	341,378.52
	MO	0	168	168	0.00	0.00	0.00	244.33	0.00	244.33	(42.00)	202.33
	RO	2	682	684	622.84	0.00	0.00	2,756,918.00	66,743.10	2,823,661.10	(93,758.38)	2,729,902.72
2016/2017	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
2017/2018	Indem	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
	MO	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
	RO	0	457	457	0.00	0.00	0.00	357,928.96	(9.00)	357,919.96	(19,088.96)	338,831.00
2018/2019	Indem	0	145	145	0.00	0.00	0.00	505.05	0.00	505.05	(19.50)	485.55
	MO	1	85	86	0.00	0.00	0.00	2,727,586.12	46,825.66	2,774,411.78	(75,797.74)	2,698,614.04
	RO	0	438	438	0.00	0.00	0.00	2,380,120.76	18,215.12	2,398,335.88	(36,098.73)	2,362,237.15
2019/2020	Indem	0	167	167	0.00	0.00	0.00	363,578.98	0.00	363,578.98	(22,451.24)	341,127.74
	MO	1	690	691	0.00	0.00	0.00	2,743,704.14	18,215.12	2,761,919.26	(58,549.97)	2,703,369.29
	RO	0	141	141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2020/2021	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
2021/2022	Indem	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
	MO	3	69	72	3,303.61	0.00	0.00	2,725,836.06	252,156.84	2,977,992.90	(144,045.65)	2,833,947.25
	RO	0	432	432	0.00	0.00	0.00	396,448.85	0.00	396,448.85	(32,161.33)	364,287.52
2022/2023	Indem	0	180	180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MO	3	681	684	3,303.61	0.00	0.00	3,122,284.91	252,156.84	3,374,441.75	(176,206.98)	3,198,234.77
	RO	0	180	180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Run Date: 09/02/2023 08:09:00

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Page 3 of 6

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Fiscal Year Summary (MO / Ind) Group

Workers Comp (Medical Only / Indemnity Group)

08/01/2023 - 08/31/2023

Fiscal Year	Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
2020/2021	Indem	15	78	93	15,237.48	(20,754.24)	0.00	3,313,946.60	839,366.14	4,153,312.74	(60,315.64)	4,092,997.10
	MO	0	405	405	226.03	226.03	0.00	410,823.28	0.00	410,823.28	(27,755.40)	383,067.88
	RO	0	165	165	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021/2022	Indem	15	648	663	15,463.51	(20,528.21)	0.00	3,724,769.88	839,366.14	4,564,136.02	(88,071.04)	4,476,064.98
	MO	20	67	87	15,263.03	(18,009.18)	0.00	2,039,622.18	1,628,685.05	3,668,307.23	(9,680.17)	3,658,627.06
	RO	0	128	128	0.00	(3,156.56)	0.00	435,343.26	2,260.13	437,603.39	(25,741.36)	411,862.03
2022/2023	Indem	22	606	628	15,263.03	(21,165.74)	0.00	2,474,965.44	1,630,945.18	4,105,910.62	(35,421.53)	4,070,489.09
	MO	48	20	68	182,885.89	643,737.00	0.00	2,005,652.60	2,715,351.35	4,721,003.95	(22,826.95)	4,698,177.00
	RO	216	286	502	30,097.72	(24,660.93)	0.00	466,637.72	518,853.36	985,491.08	(15,957.38)	969,533.70
2023/2024	Indem	1	153	154	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MO	265	459	724	212,983.61	619,076.07	0.00	2,472,290.32	3,234,204.71	5,706,495.03	(38,784.33)	5,667,710.70
	RO	14	0	14	24,607.35	169,649.21	0.00	27,090.82	202,303.71	229,394.53	0.00	229,394.53

Kansas Workers Risk Cooperative For Counties Insured Total:

Indem Total:	146	2518	2664	257,134.36	774,622.79	0.00	82,271,442.77	7,758,000.05	90,029,442.82	(4,520,205.64)	85,509,237.18
MO Total:	306	13772	14078	35,880.65	103,740.87	0.00	8,500,229.38	704,079.92	9,204,309.30	(457,687.97)	8,746,621.33
RO Total:	26	4740	4766	0.00	0.00	0.00	1,110.34	0.00	1,110.34	(93.00)	1,017.34
Insured Total:	478	21030	21508	293,015.01	878,363.66	0.00	90,772,782.49	8,462,079.97	99,234,862.46	(4,977,986.61)	94,256,875.85

Kansas Workers Risk Cooperative for Counties Insurer Total:

Indem Total:	146	2518	2664	257,134.36	774,622.79	0.00	82,271,442.77	7,758,000.05	90,029,442.82	(4,520,205.64)	85,509,237.18
MO Total:	306	13772	14078	35,880.65	103,740.87	0.00	8,500,229.38	704,079.92	9,204,309.30	(457,687.97)	8,746,621.33
RO Total:	26	4740	4766	0.00	0.00	0.00	1,110.34	0.00	1,110.34	(93.00)	1,017.34
Insurer Total:	478	21030	21508	293,015.01	878,363.66	0.00	90,772,782.49	8,462,079.97	99,234,862.46	(4,977,986.61)	94,256,875.85

Grand Total: 478 21030 21508 293,015.01 878,363.66 0.00 90,772,782.49 8,462,079.97 99,234,862.46 (4,977,986.61) 94,256,875.85

Run Date: 09/02/2023 08:09:00

TRISTAR - Confidential

Page 4 of 6

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TRISTAR

Savings Summary Report

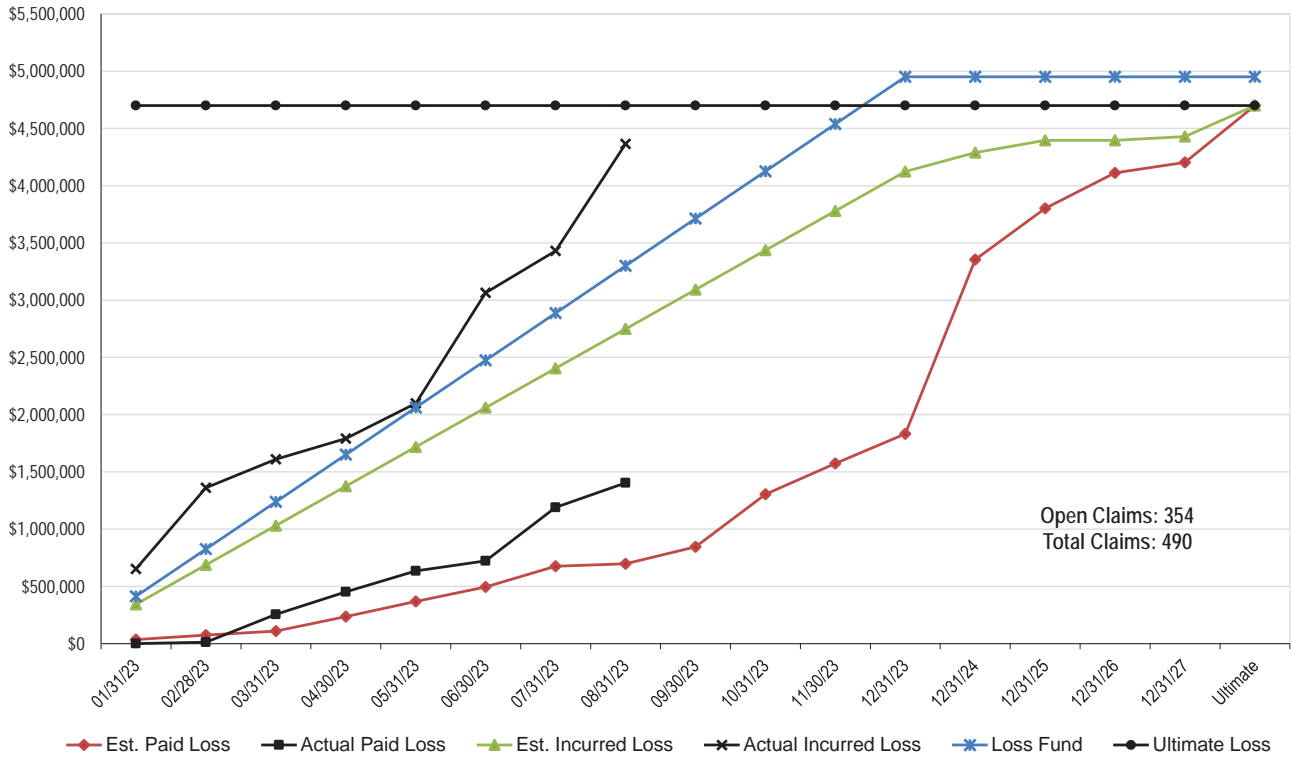
Report range : 20230801 to 20230831
 Client selection : kworcc
 Executed at : Sep 1, 2023, 2:56:32 AM

KANSAS WORKERS RISK COOP (KWORCC)

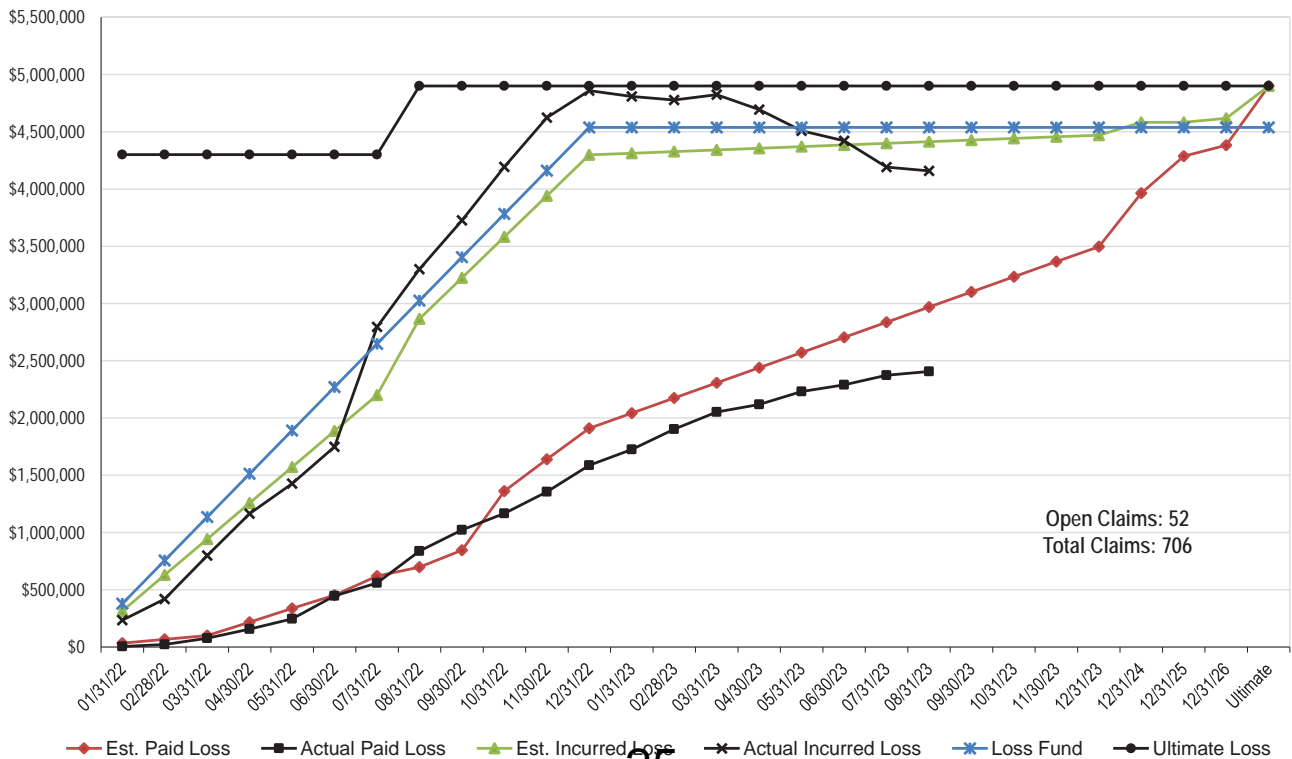
Bill Type	Bills Invoiced	Lines Invoiced	Billed Charges	BR Savings	PPO Savings	SR Savings	Total Allowed	BR Fees	PPO Fees	Total Fees	Gross Savings	Gross Savings Pct	PPO Hits	PPO Penetration Pct
Ambulatory Surgery Center	2	11	\$ 76,365.00	\$ 44,168.51	\$ 1,609.83	\$ 0.00	\$ 30,586.66	\$ 18.00	\$ 434.65	\$ 452.65	\$ 45,778.34	60 %	2	100 %
Chiropractic	4	8	\$ 280.00	\$ 16.52	\$ 41.76	\$ 0.00	\$ 221.72	\$ 37.50	\$ 11.28	\$ 48.78	\$ 58.28	21 %	4	100 %
Hospital OP	58	448	\$ 249,835.76	\$ 109,760.44	\$ 31,000.61	\$ 0.00	\$ 109,074.71	\$ 12,816.04	\$ 8,370.17	\$ 21,186.21	\$ 140,761.05	56 %	48	83 %
Medical Supply/DME	1	1	\$ 265.59	\$ 0.00	\$ 0.00	\$ 0.00	\$ 265.59	\$ 9.00	\$ 0.00	\$ 9.00	\$ 0.00	0 %	0	0 %
Pharmacy	26	40	\$ 6,198.83	\$ 978.06	\$ 567.76	\$ 0.00	\$ 4,653.01	\$ 240.00	\$ 153.30	\$ 393.30	\$ 1,545.82	25 %	2	8 %
Podiatrist	2	2	\$ 1,765.00	\$ 539.53	\$ 128.84	\$ 0.00	\$ 1,096.63	\$ 19.00	\$ 34.79	\$ 53.79	\$ 668.37	38 %	2	100 %
Provider/Physician	179	261	\$ 55,812.06	\$ 25,753.48	\$ 3,108.09	\$ 0.00	\$ 26,950.49	\$ 1,670.50	\$ 839.23	\$ 2,509.73	\$ 28,861.57	52 %	125	70 %
PT/OT	45	143	\$ 9,975.00	\$ 2,198.89	\$ 1,220.02	\$ 0.00	\$ 6,556.09	\$ 415.50	\$ 329.42	\$ 744.92	\$ 3,418.91	34 %	43	96 %
	317	914	\$ 400,497.24	\$ 183,415.43	\$ 37,676.91	\$ 0.00	\$ 179,404.90	\$ 15,225.54	\$ 10,172.84	\$ 25,398.38	\$ 221,092.34	55 %	226	71 %
Full Duplicate	24	55	\$ 7,137.41	\$ 7,137.41	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 7,137.41	100 %	0	0 %
Reconsideration	10	0	\$ 0.00	(\$ 2,134.31)	(\$ 533.70)	\$ 0.00	\$ 2,668.01	\$ 146.67	(\$ 144.10)	\$ 2.57	(\$ 2,668.01)	null	4	40 %
	34	55	\$ 7,137.41	\$ 5,003.10	(\$ 533.70)	\$ 0.00	\$ 2,668.01	\$ 146.67	(\$ 144.10)	\$ 2.57	\$ 4,469.40	63 %	4	12 %
Total	351	969	\$ 407,634.65	\$ 188,418.53	\$ 37,143.21	\$ 0.00	\$ 182,072.91	\$ 15,372.21	\$ 10,028.74	\$ 25,400.95	\$ 225,561.74	55 %	230	66 %



2023 Policy Year Performance Valued as of 8/31/2023

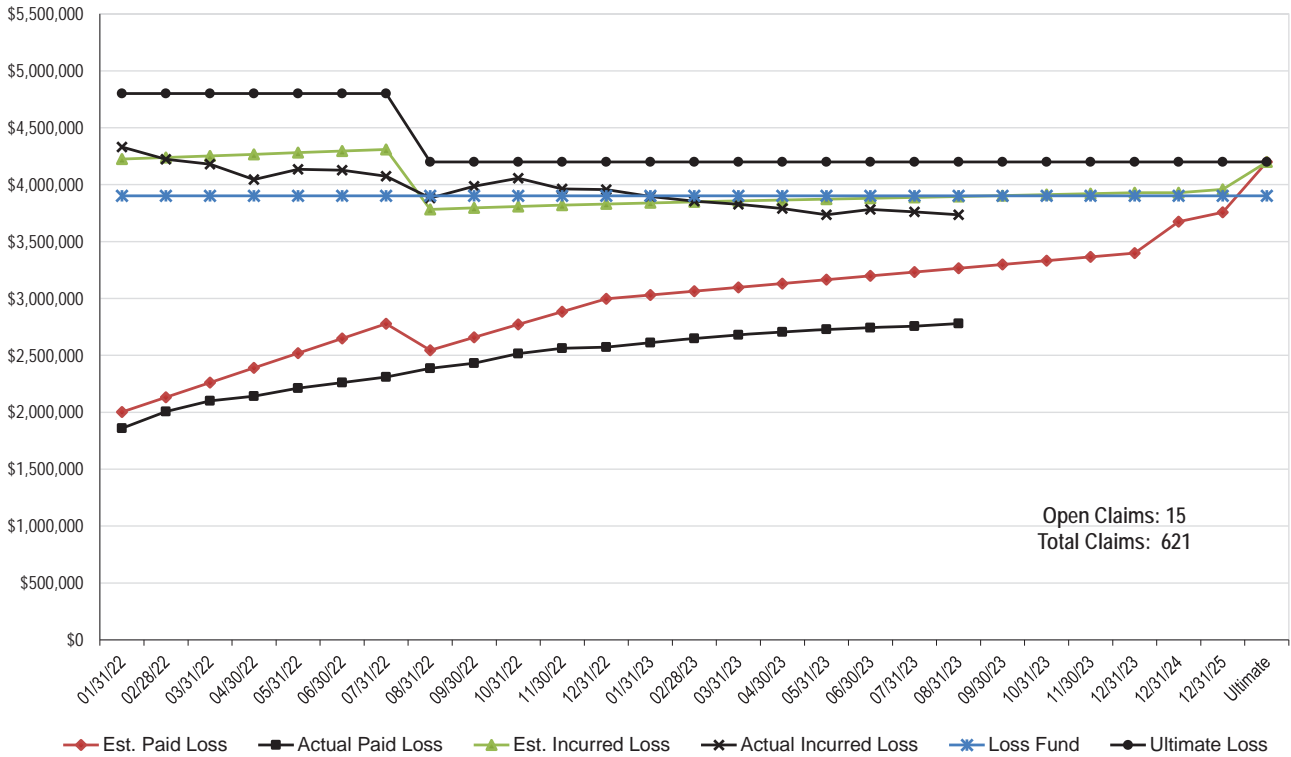


2022 Policy Year Performance Valued as of 8/31/2023

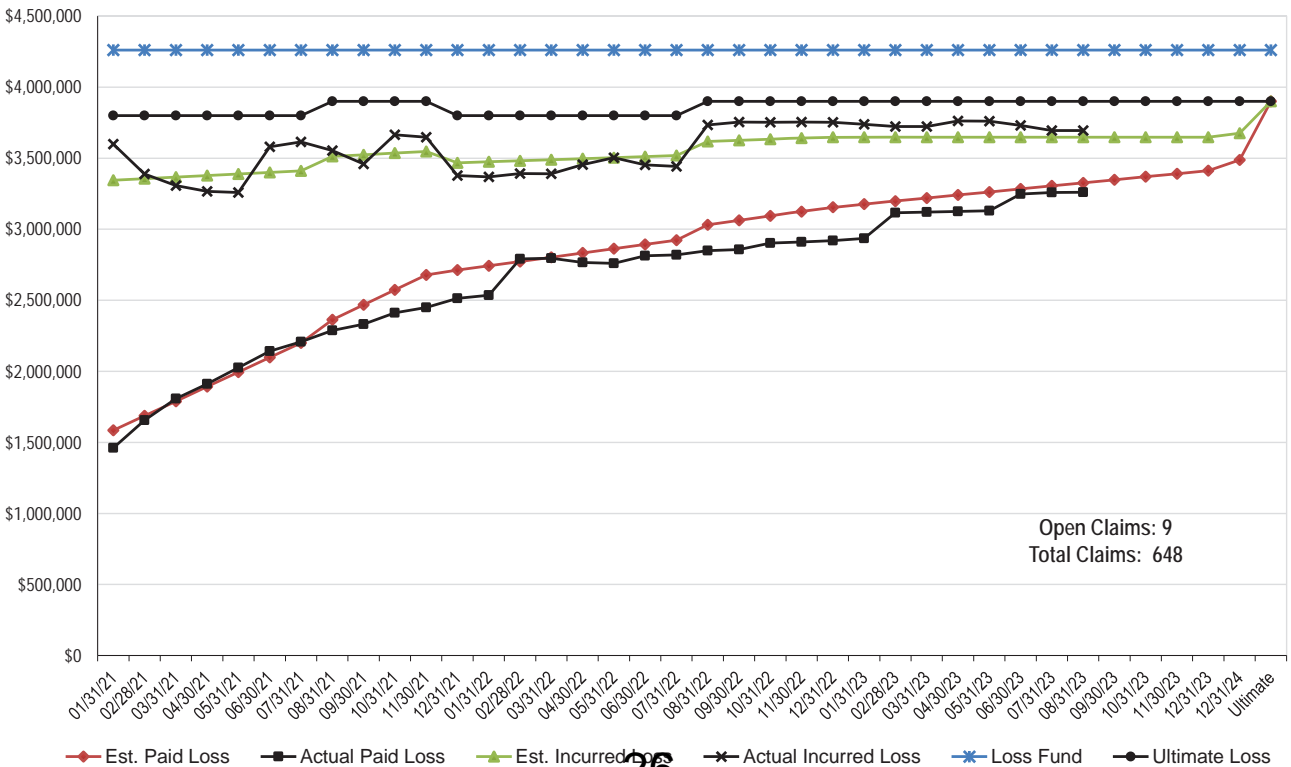




2021 Policy Year Performance Valued as of 8/31/2023

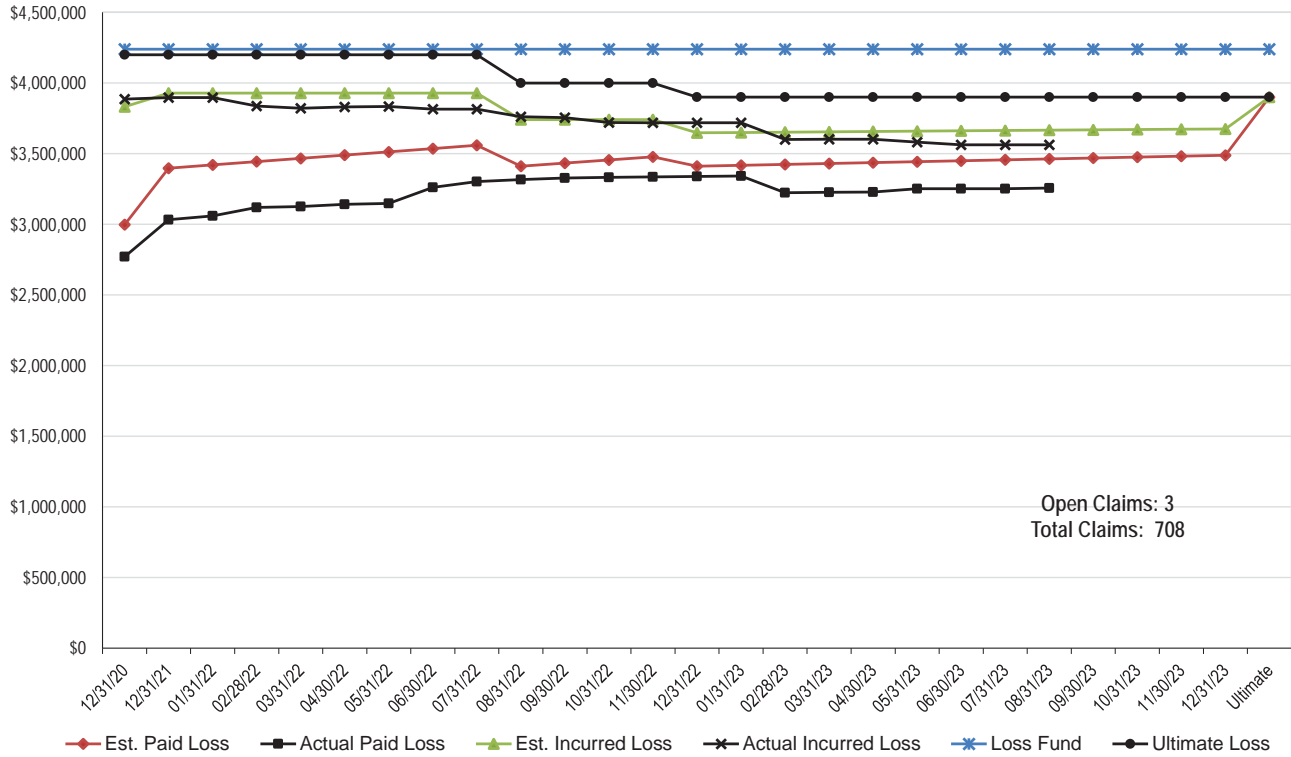


2020 Policy Year Performance Valued as of 8/31/2023

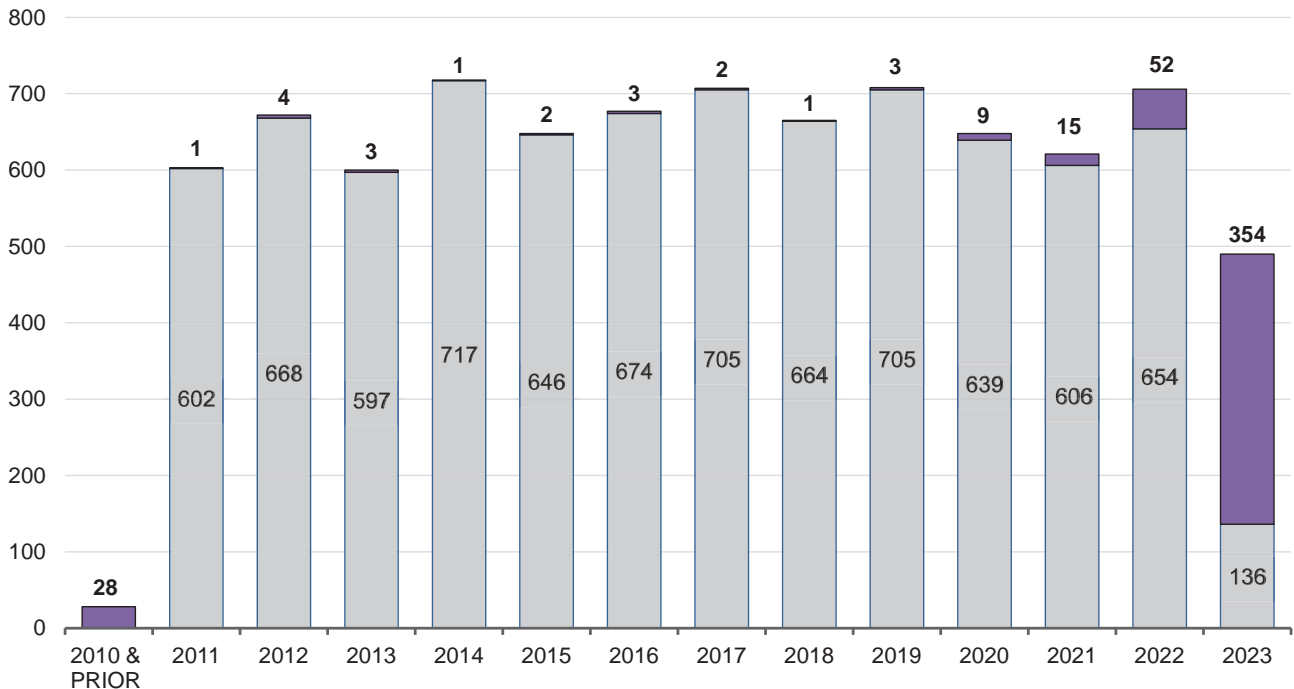




2019 Policy Year Performance Valued as of 8/31/2023



Open/Closed Claims by Policy Year Valued as of 8/31/2023



2010 and Prior Years
 Closed Claims - 13,029
 Open Claims - 28

Legend: ■ Closed ■ Open

County Visits as of September 20th, 2023

County	Ben	Brandon	Jes	Totals
Allen			3/22 Insp	1
Anderson			3/22 Insp, 7/20 Insp	2
Atchison		3/23 Safety, 9/12 PR	3/2 PR, 9/12 PR	4
Barber	3/7 Insp, 6/20 Insp		5/24 PR, 7/11 PR, 8/16 PR	5
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
Chase			2/13 PR, 3/21 PR, 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, 8/16 PR	4
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
Ford	2/15 Insp, 6/14 Insp		3/2 FL, 3/2 DDC, 8/15 PR	5
Franklin		2/13 Insp, 4/3 PR, 6/7 Insp	2/7 PR	4
Geary		3/14 PR, 5/5 Safety, 8/10 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
Greenwood		7/17 PR	3/14 Insp, 4/13 PR, 8/3 Insp	4
Hamilton	2/7 Insp, 6/6 Insp, 9/20 Insp			3
Harper	3/8 Insp, 6/20 Insp		5/24 PR, 7/11 PR, 8/16 PR	5
Harvey			5/24 PR	1
Haskell	2/14 Insp, 6/13 Insp			2
Hodgeman	2/15 Insp, 6/14 Insp		2/2 PR	3
Jackson		2/2 Insp, 5/17 Insp	2/1 PR	3
Jefferson		1/18 Insp, 5/16 Insp, 9/20 Insp	3/2 PR	4
Jewell	4/12 Insp, 7/26 Insp		1/10 PR, 5/17 PR	4
Kearny	2/7 Insp, 6/7 Insp, 9/20 Insp			3
Kingman	3/8 Insp, 6/20 Insp		5/24 PR, 7/11 PR, 8/16 PR	5
Kiowa	3/7 Insp, 6/21 Insp		7/11 PR, 8/15 PR	4
Lane	1/31 Insp, 8/22 Insp			2
Leavenworth		9/14 PR	2/7 PR, 9/14 PR	3

County Visits as of September 20th, 2023

Lincoln	4/11 Insp, 7/25 Insp		4/20 PR	3
Linn			3/7 Insp, 7/25 Insp	2
			1/19 Insp, 1/26 PR,	
Lyon		7/17 PR	2/27 Insp, 7/19 Insp	5
Marion			3/21 Insp, 7/17 Insp	2
Marshall		3/1 Insp, 7/25 Insp	3/8 PR	3
McPherson	3/1 Insp, 7/24 Insp		3/16 PR, 3/1 PR	4
Meade	2/14 Insp, 6/13 Insp	3/21 Safety	8/15 PR	4
		2/21 Insp, 4/3 PR, 6/15 Insp		
Miami			2/7 PR	4
Mitchell	4/11 Insp, 7/25 Insp		4/19 PR	3
			4/11 Insp, 7/31 Insp,	
Montgomery		7/18 PR, 8/31 Safety	8/31 Safety	5
Morris		3/6 Insp, 6/14 Insp	1/10 PR, 2/13 PR	4
Morton	2/8 Insp, 6/6 Insp			2
			5/10 PR, 6/5 PR, 6/26 PR	
Nemaha		6/5 PR	PR	4
Neosho			4/10 Insp, 7/31 Insp	2
Ness	2/1 Insp, 8/22 Insp			2
Norton	4/5 Insp, 7/19 Insp		8/8 PR	3
			2/27 Insp, 3/27 PR,	
Osage			7/5 PR, 7/19 Insp	4
Osborne	4/11 Insp, 7/25 Insp		4/20 PR	3
Ottawa	4/12 Insp, 7/26 Insp		3/8 PR	3
Pawnee	2/2 Insp, 8/22 Insp		3/1 PR	3
Phillips	4/5 Insp, 7/19 Insp		8/8 PR	3
		2/16 Safety, 3/7 Insp, 7/26 Insp		
Pottawatomie			1/11 PR, 1/30 PR	5
Rawlins	3/22 Insp, 7/12 Insp		8/9 PR	3
			5/24 PR, 7/11 PR,	
Reno		4/19 Insp, 8/29 Insp	8/15 PR	5
			3/8 PR, 5/9 PR, 5/17 PR	
Republic	4/12 Insp, 7/26 Insp		PR	5
Rooks	3/29 Insp, 7/18 Insp	3/29 Insp	4/20 PR	4
Rice	3/3 Insp, 6/22 Insp		3/1 PR, 6/13 DDC	4
Rush	2/1 Insp, 8/22 Insp		2/2 PR	3
Russell	4/6 Insp, 7/20 Insp		4/19 PR	3
			1/17 PR, 1/24 Insp,	
Saline	4/12 Insp	3/22 Safety, 9/11 FL	4/21 PR	6
Scott	1/31 Insp, 8/22 Insp			2
Sheridan	3/22 Insp, 7/12 Insp	4/26 DDC, 4/27 DDC	4/20 PR	5
Sherman	3/21 Insp, 7/11 Insp		8/9 PR	3
Smith	4/5 Insp, 7/19 Insp		8/8 PR	3
Stafford	3/9 Insp, 6/21 Insp		3/1 PR	3
	2/7 Insp, 6/6 Insp, 9/20 Insp			
Stanton				3
Stevens	2/8 Insp, 6/7 Insp			2
Thomas	3/24 Insp, 7/13 Insp		4/20 PR	3
Trego	4/4 Insp, 7/18 Insp		4/19 PR	3
Wabaunsee		2/28 Insp, 7/6 Insp	1/30 PR	3
Wallace	3/21 Insp, 7/11 Insp		8/9 PR	3
Wilson				
Woodson			3/14 Insp, 3/28 PR	2
			Total Visits	280
			Working Days To-Date	183
			Visits/Working Day	1.53

2023 YEAR-END ACCIDENT PREVENTION REPORT

Pursuant to K.S.A. 44-5 104(d) for the fiscal year ended June 30, 2023

Section I

Accident Prevention ID#: 52

NAIC: 900661

Name of Insurance Company or Plan: KWORCC

Street Mailing Address: 700 SW Jackson Ste. 200

City, ST, Zip: Topeka, KS 66603

Contact Person: Brandon Mann

Title: Deputy Administrator

Phone #: 7852505118

Fax #: 7852335440

Email: brandonmann@kworcc.com

Section II

Did Your Insurance company or group-funded self-insurance plan provide workers compensation insurance to policyholders in the state of Kansas during the current fiscal year? Yes

Section III

List the amount of money expended by your insurance company or group-funded self-insurance plan on accident prevention services in the state of Kansas during the current fiscal year.

\$447,032.95

Section IV

Do you employ field Safety staff, retain qualified independent contractors, contract with the policyholder to provide qualified accident prevention personnel and services, or use a combination of such methods to fulfill the obligations imposed by section 4 for K.S.A. 44-5 104(d)? Yes

Name	Qualification
Brandon Mann	A college graduate who has a bachelor's degree in science, industrial hygiene, safety or loss control, or engineering
Ben Woner	A person who is working under direct supervision of a person who meets the qualification requirements of this section
Jes Pfannenstiel	A person who is working under direct supervision of a person who meets the qualification requirements of this section

Section V

Complete the following table for all Policies issued in the State of Kansas. The Number of Visits

column pertains to requested and non-requested accident prevention services of all types.

Premium Size	Number of Policies	Number of Visits	Current Fiscal Year	Current Fiscal Year
			Premiums Written	Direct Losses Incurred
\$0 - \$5,000	6	0	\$8,875	\$30
\$5,001 - \$25,000	6	8	\$112,997	\$48,064
\$25,001 - \$50,000	23	96	\$920,805	\$318,460
\$50,001 - \$100,000	31	128	\$2,065,943	\$774,824
\$100,001 and over	25	137	\$4,038,884	\$3,126,140

Section VI

Does your insurance company or group-funded self-insurance plan maintain and provide upon request accident prevention services as required by K.S.A. 44-5,104(d)? Yes

Safety	0
Hygiene	0
Training	0
Non Requested	374

Section VII

Policyholder List spreadsheet uploaded: Yes

Section VIII

Are any of the requested accident prevention services provided by your insurance company or group-funded self-insurance plan performed by an independent or third party contractor? No

Section IX

Is your insurance company affiliated with a group, consolidated group, or a consolidated fleet? No

Affirmation

By typing my name and title below I am duly authorized and do certify that the information given is accurate and complete to the best of my knowlege.

Signature: Brandon Mann, Deputy Administrator

Date Created: 08/28/2023

Report ID: 60788d6c-4422-46bc-931e-9456f7db9a2a

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 MTA	1201 MTA 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

KWORCC Expense Report

Date	Activity & Location	Name/Title Person(s) Entertained	Mileage	Meals (B/L/D)	Lodging	Other - Explain	TOTAL
Actual Totals							
Less Travel Advance							
Reimbursement							

I hereby certify that the expenditures detailed above were for KWORCC business and are in accordance with KWORCC's expense and reimbursement policies and procedures.

Claimant:

Approval:

_____ (Date)

_____ (Date)