

# KWORCC



**Atchison County Courthouse**

## January 2024

Agenda & Notice of Meeting

Kansas Workers Risk Cooperative for Counties

1-785-357-1069

January 25, 2024 1:00 PM

1 346 248 7799 Meeting ID 348 451 6681

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

700 SW Jackson St., Suite 200

Topeka, Kansas 66603

📅 **January 25**

📅 February 29

📅 March 28

📅 April 25

📅 May 30

📅 June 27

📅 July 25

📅 August 22

📅 September 26

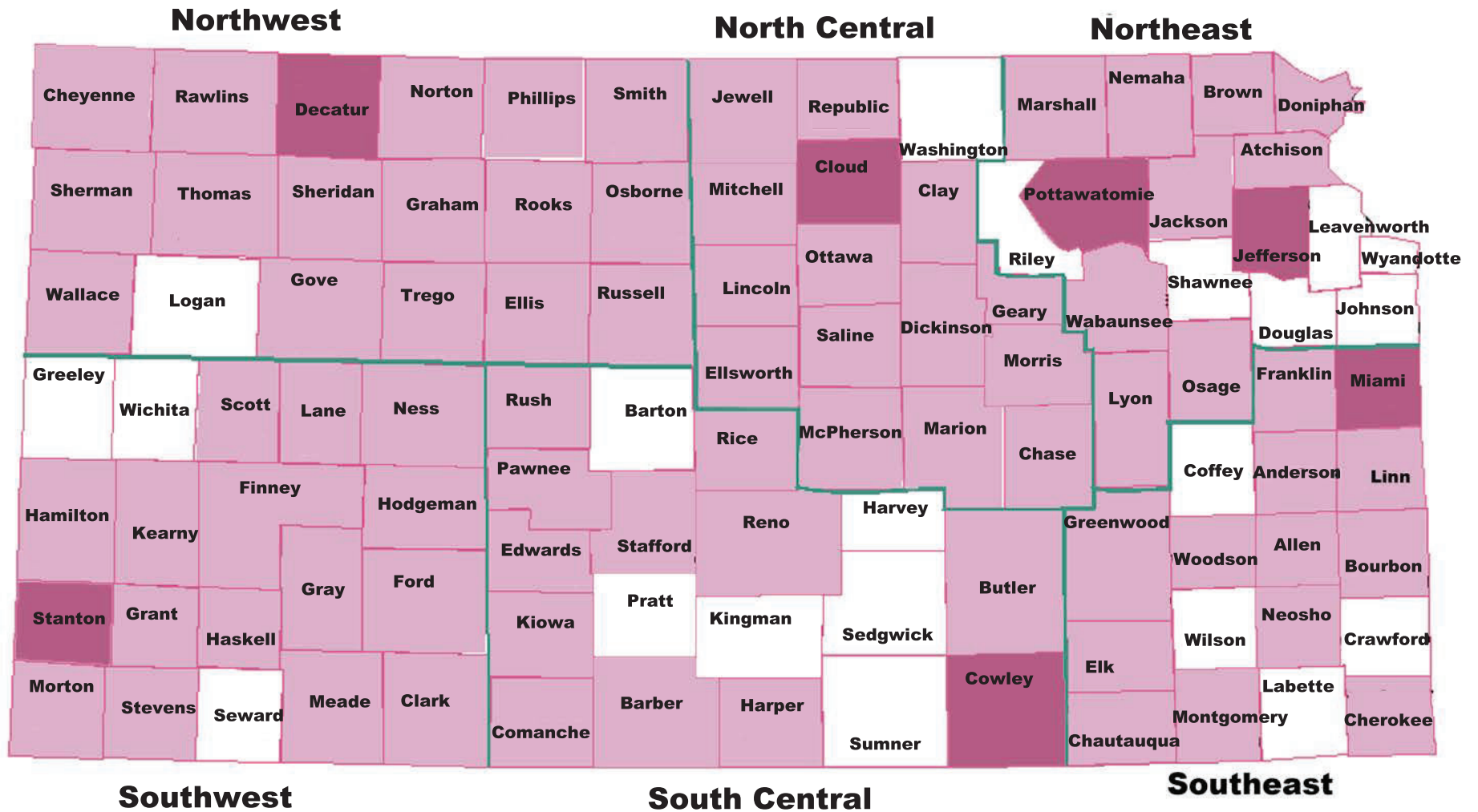
📅 October 24

📅 November 21

📅 December 19

# 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)**  
**January 25, 2024 at 1:00 PM**  
**Via Zoom Video Conference: <https://us02web.zoom.us/j/3484516681>**  
**700 SW Jackson – Suite 200**  
**Topeka, KS 66603**

1. Call to order – *President, Wayne Wilt*
2. Approval of the Agenda (Cover Page)
3. Consideration of Minutes of Meeting of December 14, 2023 (Pg. 1-4)
4. Election of Officers & Establish Committees (Pg. 5)
5. Administrator’s Report – *Jim Parrish*
  - a. Checks Requiring Board Approval and Ratification of Wire Transfers (Pg. 7)
  - b. Waiver of GAAP for Statutory Accounting, Resolution No. 2024-05 (Pg. 9)
  - c. Mileage Rates (Pg. 11-12)
  - d. Release Comanche County Hospital (Pg.13)
  - e. Storage Lease Cancellation
  - f. PRIMA ~ *Nicole Jarboe-Paxson*
  - g. Premium & Payroll Audit Update ~ *Nicole Jarboe-Paxson*
6. Marketing Report – *Jes Pfannenstiel*
7. Financial Report – *Amy Dukes, WNNJ*
  - a. Preliminary Financial Statements – December 31, 2023 (Pg. 15-21)
  - b. Kansas Insurance Department Quarterly Report 12/31/23 – Pre-Audit (Pg. 23-28)
  - c. Check Register (Pg. 29-30)
  - d. Quarterly Investment Summary – 12/31/23 (Pg. 31)
  - e. Equities Update – (Pg. 33)
8. Claims Report – TRISTAR Risk Solutions (Pg. 35-36)
  - a. Select Claim Report – *Amanda Chamberland*
  - b. Medical Bill Review Report – *Amanda Chamberland* (Pg. 37)
  - c. Policy Year Performance Review – *Jess Cornejo* (Pg. 39-40)
  - d. Quarterly Overview – 12/31/23 – *Jess Cornejo* (Pg. 41-42)
9. Loss Prevention and County Visits – *Jes Pfannenstiel*
10. Legal Report
11. Committee Reports - Reminder Personnel Committee Meeting 2/29/24 @ 12:15 pm
12. Other items
13. Adjournment



**Minutes**  
**Meeting, Board of Trustees**  
**Kansas Workers Risk Cooperative for Counties**  
**December 14, 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 December 2023 meeting of the Board of Trustees of Kansas Workers Risk Cooperative for Counties (KWORCC) in Topeka and via Zoom Video Conference was called to order at 1:10 pm on December 14, 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; Gary Caspers, Cloud County Commissioner; and Bonnie “Rob” Roberts, Miami County Commissioner.

Staff participating included James W. Parrish, Administrator; Nicole Jarboe-Paxson, Deputy Administrator - Underwriting; Brandon Mann, Deputy Administrator - Loss Prevention; 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 No. 2, “Approval of the Revised Agenda.” Mr. Parrish recommended the removal of item 4b, “Fixed Assets Holdings and Market Update” from the revised agenda with the remaining items being renumbered. Mr. Parrish recommended the approval of the agenda as amended. Ms. Barton moved to approve the revised agenda with the change. Ms. Buttron seconded the motion which CARRIED unanimously.

President Wilt then addressed Agenda Item No. 3, “Consideration of Minutes of the Meeting of November 16, 2023.” Mr. McEvoy moved to approve the minutes as presented. Mr. Roberts seconded the motion which CARRIED unanimously.

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

Next, Mr. Parrish addressed Agenda Item No. 4b, “Contracts for Approval.” Mr. Parrish presented the contract between KWORCC and Summers, Spencer & Company (SSC). He then presented the contract with TriStar Risk Management (TRISTAR).

Mr. Parrish next discussed the Errors and Omissions plus Directors & Officers Liability (EO & DO) insurance proposals. He reviewed the history of coverage and cost of EO & DO insurance over the past six years and the two options offered by Lloyd’s of London. Mr. Parrish recommended option B with the larger deductible as KWORCC has never had a claim. Next, Mr. Parrish discussed the excess insurance proposals offered by Safety National. He reviewed the history of coverage and cost of excess insurance over the past seven years and the option offered by Safety National. Mr. Parrish reported the Safety National proposal is a flat renewal and the increase is due to increases in county payrolls. He stated the staff recommended renewing this policy with \$850,000 retention. Mr. Parrish recommended that KWORCC enter into the contracts as presented. Ms. Barton moved to approve all contracts presented. Mr. Caspers seconded the motion which CARRIED unanimously.

Mr. Parrish then addressed Agenda Item No. 4c, “Resolution #2023-110 - Authorization to Pay January 1, 2024, Invoices.” Mr. Parrish explained KWORCC has numerous critical invoices due prior to the January 25, 2024, board meeting and, to avoid any penalties, recommends the adoption of the resolution. After discussion, Mr. Caspers moved to adopt Resolution #2023-110 – Authorization to Pay January 1, 2024, Invoices as presented. Mr. McEvoy seconded the motion which CARRIED unanimously.

Next, Mr. Parrish addressed Agenda Item No 4d, “Approval of 2024 ACH Payments to Tristar.” Mr. Parrish then requested approval of 12 monthly payments of \$21,753.33 each to Tristar by ACH beginning on the first day of each month

beginning January 1, 2024, and ending December 1, 2024. Mr. McEvoy moved to approve the ACH transfers requested. Ms. Buttron seconded the motion which CARRIED.

Then Mr. Parrish asked Ms. Jarboe-Paxson to address Agenda Item No 4e, “PRIMA Preliminary Attendance.” She asked for Trustees to indicate if they were considering attending the PRIMA Conference in June so that reservations can be made at the host hotel as soon as the room block opens on January 9, 2024. While she emphasized her willingness to make reservations for Trustees, she reminded them that they can book their rooms individually with no cancellation penalty if a conflict arises affecting their ability to attend the conference. If she arranges the reservation, there would be a penalty equal to one room night if the reservation is cancelled.

President Wilt asked for the “Marketing Report” in Agenda Item No. 5. Mr. Pfannenstiel reported Atchison County has joined KWORCC. He then reported on other recent marketing activities and future marketing strategies. He then asked for and responded to questions.

Ms. Dukes discussed the financial statements for November 30, 2023 and responded to questions. Mr. Caspers moved to receive and file the financial statements as of November 30, 2023. Ms. Buttron seconded the motion which CARRIED unanimously.

Next, Ms. Dukes presented the check register for November 2023 and asked for questions. Whereupon, Mr. McEvoy moved to approve the November 2023 check register. Mr. Caspers seconded the motion which CARRIED unanimously.

Next, Ms. Dukes addressed the BOK equities investments performance report as of November 30, 2023.

President Wilt addressed Agenda Item No. 7, “Claims Report – TRISTAR Risk Management.” As to Agenda Item No. 7a, “Select Claims Report,” Ms. Chamberland reported on claims and answered questions. She then asked for approval of a pending settlement. Mr. McEvoy moved to follow the proposed course of action on claim number 231089417. Mr. Caspers seconded the motion which CARRIED unanimously. She then asked for approval of a pending settlement. Mr. Roberts moved to follow the proposed course of action on claim number 22882788. Ms. Barton seconded the motion which CARRIED with Chairman Wilt abstaining.



Ms. Chamberland then addressed Agenda Item No. 7b, “Medical Bill Review,” stating that KWORCC experienced a savings of 60% for the month of November as a result of medical bill review performed by TRISTAR.

Mr. Cornejo then 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 November 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 November 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 26 open claims for 2010 and all prior years out of 13,047 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 (LPS). As of the end of 2023, the LPS has made 350 visits to member counties in 235 working days, with an average of 1.49 visits per working day. Mr. Mann will be conducting five University of Kansas Local Technical Assistance Program (LTAP) classes at different locations throughout the state starting in March 2024.

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

Under Agenda Item No. 10, Committee Reports, Mr. Roberts reported the Investment Committee met prior to the Board meeting and recommended the Board adopt KWORCC Resolution #2023-116. Mr. Roberts moved that the Board follow the committee’s recommendation. Ms. Barton seconded the motion which CARRIED unanimously.

Other Items, Mr. Parrish reported the LPS replacement truck had arrived a few months back and has been awaiting the first of the year to be purchased. He then stated he would have an update for the January 2024 board meeting.

There being no further business, President Wilt called the meeting adjourned at 2:25 p.m.

The KWORCC Board of Trustees approved the foregoing minutes on the 25th day of January 2024.

Greg Riat, Secretary  
KWORCC Board of Trustees



## KWORCC Officers - 2024

**President: Stan McEvoy**  
**Vice-President: Greg Riat**  
**Secretary: Sandy Barton**  
**Controller: Linda Buttron**

## KWORCC Committees - 2024

### **Personnel Committee:**

Gary Caspers, Chair  
Rob Roberts  
Wayne Wilt

### **Investment Committee:**

Rob Roberts, Chair  
Greg Riat  
Sandy Barton

### **Audit Committee:**

Stan McEvoy, Chair  
Linda M. Buttron  
Wayne Wilt





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

**===== ELECTRONIC TRANSFER OF FUNDS OVER \$7,000 FOR APPROVAL January 25, 2024 =====**

12/29/2023	\$450,000	Country Club Bank	KVB – Claims	Replenish Claims Account
12/29/2023	\$50,000	Country Club Bank	KVB – Admin	Replenish Admin Account

**===== ELECTRONIC TRANSFER OF FUNDS OVER \$7,000 FOR RATIFICATION January 25, 2024 =====**

<u>Date</u>	<u>Amt</u>	<u>Wired From</u>	<u>Wired To</u>	<u>For</u>
1/2/2024	\$23,647.77	Kaw Valley Admin	IMA	E&O Insurance Premium
1/2/2024	\$817,302	Kaw Valley Claims	IMA	Excess Insurance
1/2/2024	\$21,753.33	Kaw Valley Claims	Tristar	Payment 1 of 12
1/8/2024	\$89,500.00	Kaw Valley Admin	IMA	Risk Management Fee

**=====CHECKS FOR APPROVAL January 25, 2024 =====**

<u>Check No.</u>	<u>Date</u>	<u>Amt</u>	<u>To Whom</u>	<u>For</u>
21159	1/10/2024	\$38,955.98	Briggs Dodge	Purchase of Truck
21166	1/24/2024	\$25,000.00	KAC	Annual Sponsorship



I, Sandy Barton, Secretary of Kansas Workers Risk Cooperative for Counties (KWORCC), hereby certify that the following is a true and correct copy of a Resolution duly adopted by unanimous vote of the Board of Trustees of KWORCC at a meeting duly called and held on the 25<sup>th</sup> day of January 2024 at which a quorum was present:

## **RESOLUTION # 2024-05**

WHEREAS KWORCC has determined that the financial statements and financial reports to be prepared for the year ending December 31, 2023, if prepared in conformity with the requirements of K.S.A. 75-1120a(a) will not be relevant to the requirements of the cash basis and budget basis laws of this state and are of no significant value to the Board of Trustees, members of the general public, or members of KWORCC;

WHEREAS there are no revenue bond ordinances or other ordinances or resolutions of KWORCC that would require financial statements and financial reports to be prepared in conformity with K.S.A. 75-1120a(a) for the year ending December 31, 2023;

NOW, THEREFORE BE IT RESOLVED, by the Board of Trustees of KWORCC, in its regular meeting duly assembled this 25<sup>th</sup> day of January 2024, that the Board of Trustees waives the requirements of K.S.A. 75-1120a(a) as they apply to KWORCC for the year ending December 31, 2023.

BE IT FURTHER RESOLVED that the Board of Trustees shall cause the financial statements and financial reports of KWORCC to be prepared on the statutory basis of accounting as promulgated by rules and regulations of the Kansas Insurance Commissioner.

IN WITNESS WHEREOF, the undersigned has caused this Resolution to be executed this 25<sup>th</sup> day of January 2024.

Sandy Barton, Secretary





# IRS issues standard mileage rates for 2024; mileage rate increases to 67 cents a mile, up 1.5 cents from 2023

IR-2023-239, Dec. 14, 2023

WASHINGTON — The Internal Revenue Service today issued the 2024 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning on Jan. 1, 2024, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 67 cents per mile driven for business use, up 1.5 cents from 2023.
- 21 cents per mile driven for medical or moving purposes for qualified active-duty members of the Armed Forces, a decrease of 1 cent from 2023.
- 14 cents per mile driven in service of charitable organizations; the rate is set by statute and remains unchanged from 2023.

These rates apply to electric and hybrid-electric automobiles as well as gasoline and diesel-powered vehicles.

The standard mileage rate for business use is based on an annual study of the fixed and variable costs of operating an automobile. The rate for medical and moving purposes is based on the variable costs.

It is important to note that under the Tax Cuts and Jobs Act, taxpayers cannot claim a miscellaneous itemized deduction for unreimbursed employee travel expenses. Taxpayers also cannot claim a deduction for moving expenses, unless they are members of the Armed Forces on active duty moving under orders to a permanent change of station. For more details see [Moving expenses for members of the armed forces](#).

Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates.

Taxpayers can use the standard mileage rate but generally must opt to use it in the first year the car is available for business use. Then, in later years, they can choose either the standard mileage rate or actual expenses. Leased vehicles must use the standard mileage rate method for the entire lease period (including renewals) if the



standard mileage rate is chosen.

[Notice 2024-08](#) [PDF](#) contains the optional 2024 standard mileage rates, as well as the maximum automobile cost used to calculate the allowance under a fixed and variable rate (FAVR) plan. In addition, the notice provides the maximum fair market value of employer-provided automobiles first made available to employees for personal use in calendar year 2024 for which employers may use the fleet-average valuation rule in or the vehicle cents-per-mile valuation rule.

*Page Last Reviewed or Updated: 14-Dec-2023*

**KHA Workers' Compensation Fund, Inc.**

215 S.E. 8th Avenue  
Topeka, Kansas 66603  
785-233-7436

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**DECLARATION**

CERTIFICATE NO. 0120

Item 1. Insured Comanche County Hospital  
Address 202 South Frisco  
Coldwater, KS 67029

Item 2. Policy Period: From Mo./Date/Year to Mo./Date/Year  
01-01-24 01-01-25

Item 3. Coverage

A. Workers' Compensation Insurance: Part One applies to the Workers' Compensation Law of the State of Kansas.

B. Employers Liability Insurance: Part Two applies to work in the State of Kansas. The limits of liability under Part Two are:

Bodily Injury by Accident	\$1,000,000	each accident
Bodily Injury by Disease	\$1,000,000	policy limit
Bodily Injury by Disease	\$1,000,000	each employee

Item 4. Premium - The premium for this coverage will be determined by rates and experience modification factors as published by the NCCI.

Classification	Code No.	Est. Annual Payroll	Rate per \$100 Payroll	Est. Premium
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**SEE EXTENSION OF INFORMATION PAGE**

Estimated Annual Premium	
Deposit Premium	
Deductible	\$0.00

**ACCIDENT PREVENTION SERVICES ARE AVAILABLE TO POLICYHOLDERS UPON REQUEST.**

Administering Agent: Kansas Health Service Corp.  
215 SE 8th Avenue  
Topeka, Kansas 66603  
(785)233-7436



# KWORCC Trustees' Financial Report Summary

as of December 31, 2023 - preliminary

	Budget <u>2023</u>	Actual <u>2023</u>	Actual <u>2022</u>	Actual to Budget Ratio	Change in Actual Ratio
<b>REVENUES</b>					
Premiums *	\$ 6,492,030	\$ 6,685,600	\$ 5,895,500	2.98%	13.40%
Investment income, net of fees	406,500	578,000	270,200	42.19%	113.92%
<b>Total revenues</b>	<b>\$ 6,898,530</b>	<b>\$ 7,263,600</b>	<b>\$ 6,165,700</b>	5.29%	17.81%
<b>EXPENDITURES</b>					
Administrative expenses	\$ 1,454,900	\$ 1,316,600	\$ 1,370,200	-9.51%	-3.91%
Claims expense **	5,861,800	6,288,800	6,036,600	7.28%	4.18%
<b>Total expenses</b>	<b>\$ 7,316,700</b>	<b>\$ 7,605,400</b>	<b>\$ 7,406,800</b>	3.95%	2.68%
<b>TOTAL PAID LOSSES</b>					
YTD paid losses for current policy year		\$ 2,360,600	\$ 1,481,600		59.33%
YTD paid losses for prior policy years		1,880,000	1,938,700		-3.03%
<b>Total YTD paid losses</b>		<b>\$ 4,240,600</b>	<b>\$ 3,420,300</b>		23.98%
* Total Premiums invoiced (FULL YEAR). Budgeted premiums excludes \$569,000 premium reduction from fund reserves and \$150,000 reduction for payroll audit adjustments					
** Includes paid losses, case reserves, IBNR reserves (FULL YEAR), claims management, excess insurance premium, workers compensation fund contribution, and workers compensation administrative expense					

	Actual <u>2023</u>	Actual <u>2022</u>	
<b>LIQUID ASSETS</b>			
Cash	\$ 1,388,000	\$ 893,000	
Government securities @ cost ***	21,699,000	20,925,000	
Certificates of deposit	1,680,000	2,165,000	
Equity fund investment @ market ***	4,389,000	3,736,000	
<b>Total liquid assets</b>	<b>\$ 29,156,000</b>	<b>\$ 27,719,000</b>	5.18%
*** See detail on Statement of Assets, Liabilities and Fund Balance			
<b>LOSS RESERVES</b>			
Allocated to reserves for existing claims	\$ 8,355,000	\$ 8,123,000	
Allocated to reserves for claims yet to be filed	2,024,000	1,937,000	
Estimated reinsurance recoverable	(862,000)	(446,000)	
<b>TOTAL LOSS RESERVES</b>	<b>\$ 9,517,000</b>	<b>\$ 9,614,000</b>	-1.01%
<b>FUND RESERVES</b>			
Allocated to Member Protection Fund	\$ 2,500,000	\$ 2,500,000	
Fund Balance Reserve	16,558,000	15,264,000	
<b>TOTAL FUND RESERVES</b>	<b>\$ 19,058,000</b>	<b>\$ 17,764,000</b>	7.28%

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 DECEMBER 31,**

	<u>2023</u>	<u>2022</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Assets</b>				
Bonds	\$ 21,698,598	\$ 20,924,967	\$ 773,631	3.70%
Mutual funds	4,389,129	3,736,178	652,951	17.48%
Certificates of deposit	1,680,000	2,165,000	(485,000)	-22.40%
Cash and cash equivalents	1,388,281	893,313	494,968	55.41%
<b>Total cash and invested assets</b>	<u>29,156,008</u>	<u>27,719,458</u>	<u>1,436,550</u>	5.18%
Interest income accrued	47,387	59,768	(12,381)	-20.72%
Premiums receivable	-	409,168	(409,168)	-100.00%
Excess insurance receivable	904	11,026	(10,122)	-91.80%
<b>Total admitted assets</b>	<u>\$ 29,204,299</u>	<u>\$ 28,199,420</u>	<u>\$ 1,004,879</u>	
<b>Liabilities and Fund Balance</b>				
<b>Liabilities</b>				
Reserve for unpaid workers' compensation claims				
Specific case reserves	\$ 7,492,843	\$ 7,676,754	\$ (183,911)	-2.40%
IBNR reserves	2,023,775	1,936,670	87,105	4.50%
<b>Total unpaid claims reserves</b>	<u>9,516,618</u>	<u>9,613,424</u>	<u>(96,806)</u>	-1.01%
Other expenses due or accrued	149,764	200,135	(50,371)	-25.17%
Taxes, licenses, and fees due or accrued	480,261	468,978	11,283	2.41%
Return premiums payable	-	153,172	(153,172)	-100.00%
<b>Total liabilities</b>	<u>10,146,643</u>	<u>10,435,709</u>	<u>(289,066)</u>	-2.77%
<b>Fund balance</b>				
Member protection fund	2,500,000	2,500,000	-	0.00%
Fund balance	16,557,656	15,263,711	1,293,945	8.48%
<b>Total fund balance</b>	<u>19,057,656</u>	<u>17,763,711</u>	<u>1,293,945</u>	7.28%
<b>Total liabilities and fund balance</b>	<u>\$ 29,204,299</u>	<u>\$ 28,199,420</u>	<u>\$ 1,004,879</u>	3.56%
<b>Memo items:</b>				
Unrealized gain (loss) on bond investments *	\$ (1,611,278)	\$ (2,292,814)	\$ 681,536	-29.72%
Realized gain (loss) on bond investments **	\$ -	\$ -	\$ -	100.00%
Investment income, net of gains (losses) and fees	\$ 577,993	\$ 270,215	\$ 307,778	113.90%
CCB investment account service fees	\$ 20,310	\$ 21,597	\$ (1,287)	-5.96%
BOK investment account service fees	\$ 24,192	\$ 23,889	\$ 303	1.27%
Equity investments as a percentage of admitted assets	14.36%	12.00%	2.36%	19.67%
Equity investments as a percentage of fund balance	22.00%	19.05%	2.95%	15.49%

\* 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.  
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**KANSAS WORKERS RISK COOPERATIVE FOR COUNTIES  
STATEMENT OF REVENUES, EXPENSES, AND  
CHANGES IN FUND BALANCE - STATUTORY BASIS  
FOR ALL FUND YEARS AS OF DECEMBER 31,**

	<u>2023</u>	<u>2022</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Underwriting income</b>				
Direct premiums earned	\$ 6,685,629	\$ 5,893,956	\$ 791,673	13.43%
Less: excess insurance premiums	<u>(761,670)</u>	<u>(770,631)</u>	<u>8,961</u>	-1.16%
<b>Net underwriting income</b>	<u>5,923,959</u>	<u>5,123,325</u>	<u>800,634</u>	15.63%
<b>Underwriting deductions</b>				
Claim losses incurred, net of recoveries	4,146,353	4,081,141	65,212	1.60%
Claims loss adjustment expenses	254,000	239,000	15,000	6.28%
Workers' compensation taxes	73,088	126,974	(53,886)	-42.44%
Other underwriting expenses incurred	<u>1,316,564</u>	<u>1,370,188</u>	<u>(53,624)</u>	-3.91%
<b>Total underwriting deductions</b>	<u>5,790,005</u>	<u>5,817,303</u>	<u>(27,298)</u>	-0.47%
<b>Net underwriting gain (loss)</b>	<u>133,954</u>	<u>(693,978)</u>	<u>827,932</u>	-119.30%
<b>Investment income</b>				
Investment income, net of related fees	553,310	347,320	205,990	59.31%
Realized gain (loss) on investments	<u>24,683</u>	<u>(77,105)</u>	<u>101,788</u>	-132.01%
<b>Net investment gain (loss)</b>	<u>577,993</u>	<u>270,215</u>	<u>307,778</u>	113.90%
<b>Net income (loss)</b>	<u>\$ 711,947</u>	<u>\$ (423,763)</u>	<u>\$ 1,135,710</u>	-268.01%
<b>Fund balance, beginning of year</b>	\$ 17,763,711	\$ 18,929,953	\$ (1,166,242)	-6.16%
Net income (loss)	711,947	(423,763)	1,135,710	-268.01%
Change in net unrealized gains (losses)	582,641	(728,378)	1,311,019	-179.99%
Change in non-admitted assets	<u>(643)</u>	<u>(14,101)</u>	<u>13,458</u>	-95.44%
<b>Fund balance, end of year</b>	<u>\$ 19,057,656</u>	<u>\$ 17,763,711</u>	<u>\$ 1,293,945</u>	7.28%

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**KANSAS WORKERS RISK COOPERATIVE FOR COUNTIES**  
**STATEMENT OF REVENUES AND EXPENSES**  
**ACTUAL VS BUDGET**  
**FOR 2023 FUND YEAR AS OF DECEMBER 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>
<b>Underwriting income</b>						
Premium contributions	\$ 6,685,629	\$ 6,492,025	\$ 193,604	103.0%	\$ 5,895,465	\$ 790,164
Less: excess insurance premium	(761,670)	(757,800)	(3,870)	100.5%	(770,631)	8,961
<b>Net underwriting income</b>	<u>5,923,959</u>	<u>5,734,225</u>	<u>189,734</u>	<u>103.3%</u>	<u>5,124,834</u>	<u>799,125</u>
<b>Underwriting deductions</b>						
<b>Claim loss expenses</b>						
Ultimate losses	5,200,000	4,700,000	500,000	110.6%	4,900,000	300,000
Loss adjustment expenses	254,000	251,000	3,000	101.2%	239,000	15,000
Workers' compensation fund	(13,139)	32,800	(45,939)	-40.1%	27,209	(40,348)
Workers' compensation directors fund	86,227	120,200	(33,973)	71.7%	99,765	(13,538)
<b>Total claim loss expenses</b>	<u>5,527,088</u>	<u>5,104,000</u>	<u>423,088</u>	<u>108.3%</u>	<u>5,265,974</u>	<u>261,114</u>
<b>Other underwriting expenses</b>						
Actuarial expenses	9,500	9,500	-	100.0%	9,500	-
Legal expenses	225	16,600	(16,375)	1.4%	14,416	(14,191)
Financial audit & accounting	79,353	73,300	6,053	108.3%	89,438	(10,085)
Educational seminars	5,707	35,000	(29,293)	16.3%	25,578	(19,871)
Payroll & premium audits	28,240	22,500	5,740	125.5%	25,921	2,319
Risk management fee	86,500	86,500	-	100.0%	83,750	2,750
KAC exclusive alliance	25,000	25,000	-	100.0%	25,000	-
Online training courses	15,936	14,400	1,536	110.7%	14,606	1,330
Office and other administrative expenses	974,660	1,082,600	(107,940)	90.0%	1,004,645	(29,985)
Board-related expenses	14,461	12,000	2,461	120.5%	12,768	1,693
Advertising & marketing expenses	6,365	10,000	(3,635)	63.7%	3,041	3,324
Miscellaneous expenses	9,617	11,700	(2,083)	82.2%	11,801	(2,184)
State premium taxes	61,000	55,800	5,200	109.3%	49,719	11,281
<b>Total other underwriting expenses</b>	<u>1,316,564</u>	<u>1,454,900</u>	<u>(138,336)</u>	<u>90.5%</u>	<u>1,370,183</u>	<u>(53,619)</u>
<b>Total underwriting deductions</b>	<u>6,843,652</u>	<u>6,558,900</u>	<u>284,752</u>	<u>104.3%</u>	<u>6,636,157</u>	<u>207,495</u>
<b>Net underwriting gain (loss)</b>	<u>(919,693)</u>	<u>(824,675)</u>	<u>(95,018)</u>	<u>111.5%</u>	<u>(1,511,323)</u>	<u>591,630</u>
<b>Investment income</b>						
Investment income, net of related fees	553,310				347,320	205,990
Realized gain (loss) on investments	24,683				(77,105)	101,788
<b>Net investment gain (loss)</b>	<u>577,993</u>	<u>406,500</u>	<u>171,493</u>	<u>142.2%</u>	<u>270,215</u>	<u>307,778</u>
Net income (loss) - current policy year	\$ (341,700)	\$ (418,175)	\$ 76,475		\$ (1,241,108)	\$ 899,408
Change in prior policy years' activity *	1,053,647				817,345	236,302
Premium reduction from fund reserve **	-	569,000	(569,000)		-	-
Payroll audit adjustments ***	-	(150,000)	150,000		-	-
<b>Net income (loss)</b>	<u>\$ 711,947</u>	<u>\$ 825</u>	<u>\$ (342,525)</u>		<u>\$ (423,763)</u>	<u>\$ 1,135,710</u>

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

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

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

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**KANSAS WORKERS RISK COOPERATIVE FOR COUNTIES  
OFFICE AND OTHER ADMINISTRATIVE EXPENSES  
ACTUAL VS BUDGET  
FOR 2023 FUND YEAR AS OF DECEMBER 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	\$ 44,509	\$ 43,900	\$ 609	101.4%	\$ 42,597	\$ 1,912
Support services	36,300	36,300	-	100.0%	50,830	(14,530)
Telephone	4,393	6,000	(1,607)	73.2%	4,191	202
Mailing & shipping	550	2,500	(1,950)	22.0%	843	(293)
Copying	3,414	2,500	914	136.6%	2,187	1,227
FF&E expense	11,337	41,000	(29,663)	27.7%	12,772	(1,435)
Depreciation expense	22,142	27,500	(5,358)	80.5%	22,872	(730)
Office supplies	80	2,500	(2,420)	3.2%	1,220	(1,140)
Staff salaries, benefits, payroll taxes	749,678	777,200	(27,522)	96.5%	746,380	3,298
General liability & other insurance	40,406	40,700	(294)	99.3%	39,453	953
County visit expenses	32,772	48,000	(15,228)	68.3%	40,090	(7,318)
Loss prevention support services	13,272	30,000	(16,728)	44.2%	22,843	(9,571)
Memberships, subscriptions, manuals, and reference materials	10,886	12,500	(1,614)	87.1%	11,788	(902)
Annual meetings & safety awards	4,921	12,000	(7,079)	41.0%	6,579	(1,658)
<b>Total office expenses</b>	<u>\$ 974,660</u>	<u>\$ 1,082,600</u>	<u>\$ (107,940)</u>	90.0%	<u>\$ 1,004,645</u>	<u>\$ (29,985)</u>

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

31-Dec-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
<b>ULTIMATE LOSS</b>	<b>43,470,802</b>	<b>3,900,000</b>	<b>3,350,000</b>	<b>3,200,000</b>	<b>3,150,000</b>	<b>2,700,000</b>
Paid losses (W/C & Medical)	41,840,208	3,538,964	3,221,068	2,859,340	2,814,063	2,429,081
Paid other claims expenses	2,995,607	264,786	225,346	168,368	212,692	165,625
Loss reserves	1,502,814	29,641	44,020	95,156	65,040	91,266
IBNR reserves	621,893	154,027	138,870	136,583	146,697	78,387
Subrogations/2nd injury received	(3,362,684)	(87,418)	(279,303)	(59,447)	(88,493)	(64,360)
Specific excess receivable	(127,037)	-	-	-	-	-
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	51,217,572	4,864,693	4,360,417	4,278,180	4,129,324	3,596,287
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	59,751,901	5,853,863	5,434,431	5,379,345	5,237,593	4,764,404
Total revenues over(under) expenses prior to premium reductions and investment allocations from reserves	3,146,174	(74,131)	583,677	400,071	515,183	1,070,892
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	5,491,174	125,869	583,677	400,071	515,183	1,070,892
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						
Administrative expenses ratio	17.1%	22.3%	23.7%	26.5%	24.7%	23.7%

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

	2019	2020	2021	2022	2023	Total
Premium contributions	5,833,054	5,782,361	5,509,555	5,895,465	6,685,629	121,769,466
Miscellaneous income					-	-
Investment income, net of fees					577,993	577,993
<b>Total revenues</b>	<b>5,833,054</b>	<b>5,782,361</b>	<b>5,509,555</b>	<b>5,895,465</b>	<b>7,263,622</b>	<b>122,347,459</b>
<b>ULTIMATE LOSS</b>	<b>3,700,000</b>	<b>3,800,000</b>	<b>3,900,000</b>	<b>4,400,000</b>	<b>5,200,000</b>	
Paid losses (W/C & Medical)	3,060,928	3,103,701	2,722,419	2,355,187	2,177,969	70,123,482
Paid other claims expenses	380,282	284,787	300,871	260,739	186,626	5,445,802
Loss reserves	305,302	354,151	774,198	1,489,918	3,609,044	8,360,550
IBNR reserves	137,522	136,605	152,201	411,278	(90,287)	2,023,776
Subrogations/2nd injury received	(178,610)	(79,244)	(49,689)	(60,522)	(3,978)	(4,313,747)
Specific excess receivable	(5,425)	-	-	(56,600)	(679,374)	(868,436)
Claims administration	218,000	224,500	232,000	239,000	254,000	4,203,000
Workers compensation fund	94,492	74,273	79,838	68,932	73,088	2,760,709
Excess insurance expense	625,468	656,197	707,502	770,631	761,670	10,791,552
<b>Total claim expenses</b>	<b>4,637,959</b>	<b>4,754,970</b>	<b>4,919,340</b>	<b>5,478,563</b>	<b>6,288,758</b>	<b>98,526,690</b>
Risk management fees	76,900	79,000	81,000	83,750	86,500	1,416,825
Premium taxes	52,764	52,172	48,956	49,719	61,000	1,102,615
Pool administration expenses	1,071,563	1,017,103	1,092,621	1,184,899	1,079,986	17,062,175
Professional fees	83,101	81,142	86,790	113,354	89,078	964,847
<b>Total administrative expenses</b>	<b>1,284,328</b>	<b>1,229,417</b>	<b>1,309,367</b>	<b>1,431,723</b>	<b>1,316,564</b>	<b>20,546,463</b>
<b>Total administrative and claim expenses</b>	<b>5,922,287</b>	<b>5,984,387</b>	<b>6,228,707</b>	<b>6,910,286</b>	<b>7,605,322</b>	<b>119,073,153</b>
Total revenues over(under) expenses prior to premium reductions and investment allocations from reserves	(89,233)	(202,027)	(719,152)	(1,014,821)	(341,700)	3,274,306
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	710,767	(2,027)	280,848	(1,014,821)	(341,700)	7,819,306
Investment income (unallocated)						8,438,139
Member Protection Fund (MPF)						2,500,000
Non-admitted prepaid expenses						(14,366)
Non-admitted property and equipment						(23,176)
Unrealized gains/losses on equity investments						337,753
<b>Total fund balance</b>						<b>19,057,656</b>
Administrative expenses ratio	26.5%	25.4%	28.9%	29.3%	23.5%	21.0%

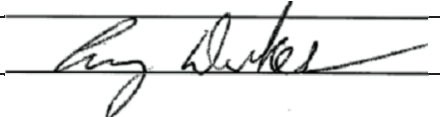
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**KANSAS WORKERS COOPERATIVE FOR COUNTIES  
GROUP-FUNDED POOL - QUARTERLY REPORT  
K.S.A. 12-2620**

AS OF:	31-Dec-23	<u>PRE-AUDIT</u>	<u>POST-AUDIT</u>
		<u>CURRENT FISCAL YEAR TO DATE</u>	<u>PREVIOUS FISCAL YEAR END</u>
<b>ASSETS:</b>			
ADMINISTRATIVE FUND			
	CASH	17,000	17,000
	INVESTMENTS	-	
CLAIMS FUND			
	CASH	1,371,281	876,313
	INVESTMENTS	27,767,727	26,826,145
	PREMIUM CONTRIBUTIONS RECEIVABLE	-	409,168
	EXCESS INSURANCE RECOVERABLE	904	11,026
	INTEREST INCOME DUE AND ACCRUED	47,387	59,768
OTHER ASSETS			
	FIXED ASSETS	-	-
	OTHER RECEIVABLES	-	-
	<b>TOTAL ASSETS</b>	<u>29,204,299</u>	<u>28,199,420</u>

To the best of my knowledge, I hereby certify that the balance sheet and summary of operations contained herein represents a true and complete accounting of KANSAS WORKERS COOPERATIVE FOR COUNTIES

By: \_\_\_\_\_ Chair of Trustees  
 \_\_\_\_\_ Administrator  
 Accounting Service Provider

**KANSAS WORKERS COOPERATIVE FOR COUNTIES  
GROUP-FUNDED POOL - QUARTERLY REPORT  
K.S.A. 12-2620**

<b>AS OF:</b>	<b>31-Dec-23</b>	<b><u>PRE-AUDIT</u></b>	<b><u>POST-AUDIT</u></b>
		<b><u>CURRENT FISCAL YEAR TO DATE</u></b>	<b><u>PREVIOUS FISCAL YEAR END</u></b>
<b>LIABILITIES AND RESERVES:</b>			
	RESERVE FOR UNPAID CLAIMS	7,492,843	7,676,754
	RESERVE FOR CLAIMS INCURRED BUT NOT REPORTED	2,023,775	1,936,670
	UNEARNED PREMIUM CONTRIBUTIONS	-	-
	OTHER EXPENSES DUE OR ACCRUED	149,764	200,135
	TAXES, LICENSES, FEES DUE OR ACCRUED	480,261	468,978
	PREMIUMS PAYABLE TO MEMBERS	-	153,172
	EXCESS INSURANCE PREMIUM CONTRIBUTIONS PAYABLE	-	-
	TOTAL LIABILITIES AND RESERVES	<u>10,146,643</u>	<u>10,435,709</u>
<b>FUND BALANCE AND SPECIAL RESERVE FUNDS:</b>			
	FUND BALANCE	16,557,656	15,263,711
	MEMBER PROTECTION FUND	<u>2,500,000</u>	<u>2,500,000</u>
	TOTAL FUND BALANCE AND SPECIAL RESERVE FUNDS	<u>19,057,656</u>	<u>17,763,711</u>
	TOTAL LIABILITIES, RESERVES, AND FUND BALANCE	<u><u>29,204,299</u></u>	<u><u>28,199,420</u></u>

**KANSAS WORKERS COOPERATIVE FOR COUNTIES  
GROUP-FUNDED POOL - QUARTERLY REPORT  
K.S.A. 12-2620**

<b>AS OF:</b>	<b>31-Dec-23</b>	<b><u>PRE-AUDIT</u></b>	<b><u>POST-AUDIT</u></b>
		<b><u>CURRENT FISCAL YEAR TO DATE</u></b>	<b><u>PREVIOUS FISCAL YEAR END</u></b>
<b>SUMMARY OF OPERATIONS:</b>			
UNDERWRITING INCOME			
	DIRECT PREMIUM CONTRIBUTIONS EARNED	<u>6,685,629</u>	<u>5,893,956</u>
	TOTAL UNDERWRITING INCOME	<u>6,685,629</u>	<u>5,893,956</u>
DEDUCTIONS			
	CLAIMS INCURRED, NET OF RECOVERIES	4,146,353	4,081,141
	CLAIMS ADJUSTMENT EXPENSES	254,000	239,000
	WORKERS COMP FUND	73,088	126,974
	EXCESS INSURANCE PREMIUM CONTRIBUTIONS EXPENSES	761,670	770,631
	OTHER ADMINISTRATIVE EXPENSES	<u>1,316,564</u>	<u>1,370,188</u>
	TOTAL UNDERWRITING DEDUCTIONS	<u>6,551,675</u>	<u>6,587,934</u>
	NET UNDERWRITING GAIN OR (LOSS)	133,954	(693,978)
INVESTMENT INCOME			
	INTEREST INCOME EARNED (NET OF INVESTMENT EXPENSES)	577,993	270,215
OTHER INCOME			
	OTHER INCOME	<u>-</u>	<u>-</u>
	NET INCOME (LOSS) BEFORE DIVIDENDS TO MEMBERS	711,947	(423,763)
	DIVIDENDS TO MEMBERS	<u>-</u>	<u>-</u>
	NET INCOME (LOSS) AFTER DIVIDENDS TO MEMBERS	<u><u>711,947</u></u>	<u><u>(423,763)</u></u>



**KANSAS WORKERS COOPERATIVE FOR COUNTIES  
GROUP-FUNDED POOL - QUARTERLY REPORT  
K.S.A. 12-2620**

<b>AS OF:</b>	<b>31-Dec-23</b>	<b><u>PRE-AUDIT</u></b>	<b><u>POST-AUDIT</u></b>
		<b><u>CURRENT FISCAL YEAR TO DATE</u></b>	<b><u>PREVIOUS FISCAL YEAR END</u></b>
<b>ANALYSIS OF FUND BALANCE:</b>			
FUND BALANCE, PREVIOUS PERIOD		15,263,711	16,429,953
NET INCOME (LOSS)		711,947	(423,763)
CHANGE IN UNREALIZED GAIN (LOSS) ON EQUITY INVESTMENTS		582,641	(728,378)
CHANGE IN NON-ADMITTED ASSETS		<u>(643)</u>	<u>(14,101)</u>
TOTAL CHANGE IN FUND BALANCE		<u>1,293,945</u>	<u>(1,166,242)</u>
FUND BALANCE, CURRENT PERIOD		16,557,656	15,263,711
MEMBER PROTECTION FUND		<u>2,500,000</u>	<u>2,500,000</u>
TOTAL FUND BLANCE AND SPECIAL RESERVE FUNDS		<u><u>19,057,656</u></u>	<u><u>17,763,711</u></u>

**KANSAS PREMIUM AND LOSS EXPERIENCE EXHIBIT**

Contract Year January 1, 2023 to December 31, 2023

NAME OF KANSAS GROUP-FUNDED POOL **KANSAS WORKERS RISK COOPERATIVE FOR COUNTIES**

LINE OF BUSINESS	<u>WORKERS COMPENSATION</u>				EXPERIENCE CURRENT AS OF					<u>31-Dec-23</u>				
1 Current Injuries	2 Total Injuries	3 Contract Period	4 Excess Insurance Premium Contribution Expense	5 Direct Premiums Earned	6 Direct Losses Incurred	7 Loss Adjustment Expenses Incurred	8 Loss & Loss Adjustment Expenses Incurred	9 Direct Premiums Written	10 Commission and Brokerage Paid	11 General Expenses Paid	12 Taxes Licenses & Fees Paid	13 Total Expense Paid	14 Claims Ratios	15 Admin Ratios
		Policy Years 1992-1999 Closed			627		627				-	-		
1	574	PCY22	66,276	2,510,763	1,992,802	130,000	2,122,802	2,577,039	50,000	385,126	53,910	489,037	81%	19%
2	697	PCY21	71,996	2,563,748	2,250,000	130,000	2,380,000	2,635,744	50,000	442,783	67,759	560,543	78%	22%
		Policy Year 2002 Closed			3,000		3,000							
1	908	PCY20	208,470	4,128,961	3,100,000	145,000	3,245,000	4,337,431	50,000	521,973	123,471	695,444	83%	17%
1	858	PCY19	210,973	4,733,784	4,575,002	165,000	4,740,002	4,944,757	50,000	559,377	141,929	751,305	84%	16%
1	872	PCY18	431,112	5,171,471	4,200,000	165,000	4,365,000	5,602,583	50,000	579,739	176,139	805,878	84%	16%
1	875	Policy Year 2006 Closed												
4	868	PCY16	455,190	5,929,212	4,950,000	175,000	5,125,000	6,384,402	55,000	614,429	199,799	869,228	85%	15%
5	820	PCY15	460,300	6,402,282	4,800,000	175,000	4,975,000	6,862,582	55,000	630,360	214,429	899,789	86%	14%
5	718	PCY14	453,423	6,465,290	3,499,999	180,000	3,679,999	6,918,713	60,000	648,089	205,982	914,071	86%	14%
4	749	PCY13	449,005	5,494,919	4,350,000	190,000	4,540,000	5,943,924	60,000	670,941	207,455	938,396	83%	17%
1	603	PCY12	433,106	5,348,641	2,850,000	190,000	3,040,000	5,781,747	60,000	692,280	206,743	959,024	82%	18%
4	671	PCY11	451,179	4,846,257	4,050,000	190,000	4,240,000	5,297,436	60,000	735,390	247,626	1,043,015	78%	22%
3	600	PCY10	537,210	5,074,507	2,850,000	190,000	3,040,000	5,611,717	60,000	818,074	224,055	1,102,129	78%	22%
1	717	PCY9	602,404	5,177,329	3,900,000	195,000	4,095,000	5,779,733	65,000	872,397	219,062	1,156,459	78%	22%
2	647	PCY8	606,360	5,411,747	3,350,000	197,500	3,547,500	6,018,107	67,500	952,142	260,928	1,280,570	76%	24%
3	676	PCY7	607,366	5,172,050	3,200,000	200,000	3,400,000	5,779,416	70,000	979,324	322,655	1,371,979	73%	27%
2	705	PCY6	611,919	5,140,856	3,150,000	206,000	3,356,000	5,752,775	72,500	983,924	213,250	1,269,674	75%	25%
1	665	PCY5	613,795	5,221,501	2,700,000	212,000	2,912,000	5,835,296	74,675	1,041,038	122,897	1,238,609	76%	24%
3	708	PCY4	625,468	5,207,586	3,699,999	218,000	3,917,999	5,833,054	76,900	1,154,664	147,256	1,378,820	74%	26%

**KANSAS PREMIUM AND LOSS EXPERIENCE EXHIBIT**

Contract Year January 1, 2023 to December 31, 2023

NAME OF KANSAS GROUP-FUNDED POOL **KANSAS WORKERS RISK COOPERATIVE FOR COUNTIES**

LINE OF BUSINESS			<u>WORKERS COMPENSATION</u>											EXPERIENCE CURRENT AS OF		<u>31-Dec-23</u>	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15			
Current Injuries	Total Injuries	Contract Period	Excess Insurance Premium Contribution Expense	Direct Premiums Earned	Direct Losses Incurred	Loss Adjustment Expenses Incurred	Loss & Loss Adjustment Expenses Incurred	Direct Premiums Written	Commission and Brokerage Paid	General Expenses Paid	Taxes Licenses & Fees Paid	Total Expense Paid	Claims Ratios	Admin Ratios			
6	648	PCY3	656,197	5,126,164	3,800,000	224,500	4,024,500	5,782,361	79,000	1,098,245	126,445	1,303,691	75%	25%			
12	621	PCY2	707,502	4,802,053	3,900,000	232,000	4,132,000	5,509,555	81,000	1,179,411	128,794	1,389,205	71%	29%			
26	707	PCY1	770,631	5,124,834	4,400,000	239,000	4,639,000	5,895,465	83,750	1,298,253	118,651	1,500,655	71%	29%			
316	728	CCY	761,670	5,923,959	5,200,000	254,000	5,454,000	6,685,629	86,500	1,169,064	134,088	1,389,652	77%	23%			

PCY = Prior Contract Year  
CCY= Current Contract Year

# KWORCC Check Register

December 2023

Date	Num	Name	Memo	Account	Amount
12/01/2023	ACH	ADP, Inc.	PPE 11/30/2023 payroll processing fees	1108 - KVB - Admin	(84.03)
12/01/2023	ACH	KPERS 457 - Empower	PPE 11/30/2023 457 Plan	1108 - KVB - Admin	(801.17)
12/01/2023	ACH	KPERS	PPE 11/30/23 KPERS OGLI	1108 - KVB - Admin	(11.40)
12/07/2023	ACH	First Bankcard - Nicole Jarboe-Paxson	12/072023 credit card payment	1108 - KVB - Admin	(669.03)
12/07/2023	ACH	First Bankcard - James Parrish	12/072023 credit card payment	1108 - KVB - Admin	(20.00)
12/07/2023	ACH	First Bankcard - Ben Woner	12/072023 credit card payment	1108 - KVB - Admin	(584.83)
12/07/2023	ACH	First Bankcard - Monica Biggerstaff	12/072023 credit card payment	1108 - KVB - Admin	(26.02)
12/07/2023	ACH	First Bankcard - Brandon Mann	12/072023 credit card payment	1108 - KVB - Admin	(451.99)
12/07/2023	ACH	First Bankcard - Jesse Pfannenstiel	12/072023 credit card payment	1108 - KVB - Admin	(58.36)
12/13/2023	ACH	First Bankcard - Brandon Mann	12/13/2023 credit card payment	1108 - KVB - Admin	(254.62)
12/13/2023	ACH	First Bankcard - Ben Woner	12/13/2023 credit card payment	1108 - KVB - Admin	(447.95)
12/13/2023	ACH	First Bankcard - Nicole Jarboe-Paxson	12/13/2023 credit card payment	1108 - KVB - Admin	(174.61)
12/13/2023	ACH	First Bankcard - Jesse Pfannenstiel	12/13/2023 credit card payment	1108 - KVB - Admin	(191.48)
12/14/2023	ACH	ADP, Inc.	PPE 12/15/2023 net pay	1108 - KVB - Admin	(16,140.24)
12/14/2023	ACH	ADP, Inc.	PPE 12/15/2023 payroll taxes	1108 - KVB - Admin	(7,388.30)
12/15/2023	ACH	Kansas Turnpike Authority	Tolls - November	1108 - KVB - Admin	(17.60)
12/15/2023	ACH	KPERS	PPE 12/15/2023 KPERS	1108 - KVB - Admin	(2,781.72)
12/15/2023	ACH	KPERS	PPE 12/15/2023 KPERS after retirement	1108 - KVB - Admin	(1,905.99)
12/18/2023	ACH	KPERS 457 - Empower	PPE 12/15/2023 457 Plan	1108 - KVB - Admin	(801.17)
12/20/2023	ACH	First Bankcard - Ben Woner	12/20/2023 credit card payment	1108 - KVB - Admin	(399.03)
12/20/2023	ACH	First Bankcard - Brandon Mann	12/20/2023 credit card payment	1108 - KVB - Admin	(236.03)
12/20/2023	ACH	First Bankcard - Nicole Jarboe-Paxson	12/20/2023 credit card payment	1108 - KVB - Admin	(363.26)
12/20/2023	ACH	First Bankcard - Monica Biggerstaff	12/20/2023 credit card payment	1108 - KVB - Admin	(127.54)
12/20/2023	ACH	First Bankcard - Jesse Pfannenstiel	12/20/2023 credit card payment	1108 - KVB - Admin	(175.02)
12/22/2023	ACH	ADP, Inc.	PPE 12/15/2023 payroll processing fees	1108 - KVB - Admin	(84.03)
12/27/2023	ACH	First Bankcard - Ben Woner	12/27/2023 credit card payment	1108 - KVB - Admin	(341.16)
12/27/2023	ACH	First Bankcard - Jesse Pfannenstiel	12/27/2023 credit card payment	1108 - KVB - Admin	(2,746.98)
12/28/2023	ACH	BCBS of Kansas	January 2024 insurance premiums - invoice #019095402	1108 - KVB - Admin	(4,654.38)
12/28/2023	ACH	ADP, Inc.	PPE 12/31/2023 net pay	1108 - KVB - Admin	(16,140.27)
12/28/2023	ACH	ADP, Inc.	PPE 12/31/2023 payroll taxes	1108 - KVB - Admin	(7,388.29)
12/29/2023	ACH	KPERS	PPE 12/31/2023 KPERS	1108 - KVB - Admin	(2,781.72)
12/29/2023	ACH	KPERS	PPE 12/31/2023 KPERS after retirement	1108 - KVB - Admin	(1,905.99)
12/04/2023	21105	Allen County Sheriff's Office		1108 - KVB - Admin	(500.00)
12/04/2023	21106	Ben Woner		1108 - KVB - Admin	(242.00)
12/04/2023	21107	Brandon Mann		1108 - KVB - Admin	(65.00)
12/04/2023	21108	Butler County Sheriff's Office		1108 - KVB - Admin	(1,000.00)
12/04/2023	21109	Cowley County Sheriff		1108 - KVB - Admin	(750.00)
12/04/2023	21110	Dickinson County Sheriff		1108 - KVB - Admin	(500.00)
12/04/2023	21111	Ford County Sheriffs Office		1108 - KVB - Admin	(500.00)
12/04/2023	21112	James Parrish		1108 - KVB - Admin	(815.00)

**KWORCC  
Check Register  
December 2023**

12/04/2023	21113	Jayhawk Tower Partners, LLC		1108 - KVB - Admin	(380.00)
12/04/2023	21114	Jefferson County - V		1108 - KVB - Admin	(37.50)
12/04/2023	21115	Jes Pfannenstiel		1108 - KVB - Admin	(65.00)
12/04/2023	21117	Meade County Sheriff		1108 - KVB - Admin	(250.00)
12/04/2023	21118	Monica Biggerstaff		1108 - KVB - Admin	(65.00)
12/04/2023	21119	Nicole Jarboe-Paxson		1108 - KVB - Admin	(65.00)
12/04/2023	21120	Parrish Management Corporation - V		1108 - KVB - Admin	(6,330.73)
12/04/2023	21121	Thomas County Sheriff's Office		1108 - KVB - Admin	(500.00)
12/04/2023	21122	Trego County Sheriff		1108 - KVB - Admin	(250.00)
12/04/2023	21123	Wabaunsee County Sheriff		1108 - KVB - Admin	(250.00)
12/04/2023	21124	Wendling Noe Nelson & Johnson	4597	1108 - KVB - Admin	(4,485.00)
12/13/2023	21125	Ben Woner		1108 - KVB - Admin	(75.00)
12/13/2023	21126	Brandon Mann		1108 - KVB - Admin	(75.00)
12/13/2023	21127	James Parrish		1108 - KVB - Admin	(75.00)
12/13/2023	21128	Jes Pfannenstiel		1108 - KVB - Admin	(75.00)
12/13/2023	21129	Monica Biggerstaff		1108 - KVB - Admin	(75.00)
12/13/2023	21130	Nicole Jarboe-Paxson		1108 - KVB - Admin	(75.00)
12/13/2023	21131	Ralph Unger		1108 - KVB - Admin	(75.00)
12/13/2023	21132	Jefferson County - V		1108 - KVB - Admin	(37.50)
12/13/2023	21133	NCCI Holdings, Inc	79067	1108 - KVB - Admin	(573.00)
12/13/2023	21134	Nicole Jarboe-Paxson		1108 - KVB - Admin	(195.82)
12/13/2023	21135	Parrish Management Corporation - V		1108 - KVB - Admin	(400.93)
12/13/2023	21136	Wendling Noe Nelson & Johnson	4597	1108 - KVB - Admin	(420.00)
12/13/2023	21137	Ben Woner		1108 - KVB - Admin	(177.00)
12/20/2023	21138	Brandon Mann	11/01/2023 - 12/14/2023 expense report	1108 - KVB - Admin	(313.10)
12/20/2023	21139	Gary Caspers	December Board meeting	1108 - KVB - Admin	(223.16)
12/20/2023	21140	Jes Pfannenstiel	12/01/2023 - 12/15/2023 expense report	1108 - KVB - Admin	(125.00)
12/20/2023	21141	Linda M. Buttron	December Board meeting	1108 - KVB - Admin	(45.85)
12/20/2023	21142	Nicole Jarboe-Paxson	Annual meeting and December Board meeting mileage	1108 - KVB - Admin	(71.69)
12/20/2023	21143	Ralph Unger	Annual meeting and December Board meeting	1108 - KVB - Admin	(1,286.55)
12/20/2023	21144	Rob Roberts	December Board meeting	1108 - KVB - Admin	(98.25)
12/20/2023	21145	Sandy Barton	December Board Meeting	1108 - KVB - Admin	(619.30)
12/20/2023	21146	Stan McEvoy	December Board Meeting	1108 - KVB - Admin	(475.20)
12/20/2023	21147	Wayne Wilt	December Board Meeting	1108 - KVB - Admin	(234.90)

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**(93,026.69)**

**KWORCC Trustees'**  
**Quarterly Investment Summary - preliminary December 2023**

	<u>Limitation</u>	<u>Over (under) limit</u>
<b>Regulatory limits</b>		
Total admitted assets - KID quarterly filing as of 12/31/2023	\$ 29,204,299 <--- last filing with the insurance commissioner	
* Limit in any individual investment (excluding US Govt)	5%	1,460,215
** and limit per individual repurchase agreement	5%	1,460,215
*** Equities limit in any one investment company	10%	2,920,430
*** Total equity investments	25%	7,301,075
**** Leeway clause limit per investment	10%	2,920,430

	<u>Cost</u>	<u>Market value</u>	<u>Unrealized gain (loss)</u>	
<b>Bonds</b>				
U.S. Treasury Bills	\$ 5,985,484	\$ 5,982,359	\$ (3,125)	No limitation
United States Treasury Notes	-	-	-	No limitation
Federal Government Agency Securities	12,920,000	11,635,939	(1,284,061)	No limitation
Mortgage-Backed Securities	2,505,644	2,240,115	(265,529)	No limitation
Taxable Municipal Bonds	250,000	191,785	(58,215)	No limitation
Agency CMBS Pool Securities	-	-	-	No limitation
Agency CMBS CMOS Securities	37,470	37,122	(348)	No limitation

Total bonds as of 12/31/2023 \$ 21,698,598 \$ 20,087,320 \$ (1,611,278)

**Certificates of deposit (fully insured by FDIC)** \$ 1,680,000 \$ 1,680,000 \$ - FDIC insured

**Mutual funds (underlying holdings are diversified among many individual securities and business entities)**

Invesco Govt & Agency - Inst	\$ 195,962	\$ 195,962	\$ -	1,460,215	(1,264,253)	<b>OK</b>
Invesco Oppenheimer Dev Mkts - R6	305,505	316,887	11,382	1,460,215	(1,143,328)	<b>OK</b>
Dodge & Cox Intl Stock	367,330	417,536	50,206	1,460,215	(1,042,679)	<b>OK</b>
Dodge & Cox Stock	507,044	561,192	54,148	1,460,215	(899,023)	<b>OK</b>
John Hancock Disc Val M/C - R6	218,084	247,883	29,799	1,460,215	(1,212,332)	<b>OK</b>
JPM L/C Growth-R6	462,000	605,479	143,479	1,460,215	(854,736)	<b>OK</b>
T Rowe New Horizons-I	338,395	252,495	(85,900)	1,460,215	(1,207,720)	<b>OK</b>
VanGuard Intl Grwth-Adm	389,244	391,129	1,885	1,460,215	(1,069,086)	<b>OK</b>
VanGuard Dev Mkts Index - Adm	367,970	402,794	34,824	1,460,215	(1,057,421)	<b>OK</b>
VanGuard Instl Index-Inst	461,559	531,114	69,555	1,460,215	(929,101)	<b>OK</b>
VanGuard M/C Index-Inst	224,448	240,737	16,289	1,460,215	(1,219,478)	<b>OK</b>
VanGuard S/C Index-Inst	213,835	225,109	11,274	1,460,215	(1,235,106)	<b>OK</b>

Total equities as of 12/31/2023 \$ 4,051,376 \$ 4,388,317 \$ 336,941 7,301,075 (2,912,758) **OK**

**Repurchase agreements (included in cash)**

Kaw Valley Bank (claims account)	\$ 500,000	\$ 500,000	\$ -	1,460,215	(960,215)	<b>OK</b>
Kaw Valley Bank (admin account)	204,382	204,382	-	1,460,215	(1,255,833)	<b>OK</b>
Country Club Bank	-	-	-	1,460,215	(1,460,215)	<b>OK</b>

Total repurchase agreements as of 12/31/2023 \$ 704,382 \$ 704,382 \$ -

- \* **K.S.A. 40-2a08 - Equity interests; call options:**  
(e) - "At no time shall an insurance company invest in more than 5% of the outstanding equity interests of any one such business entity"
- \*\* **K.S.A. 40-2a21 - Securities lending, repurchase and reverse repurchase transactions; requirements; definitions:**  
(b)(4) - "An insurer may not enter into a transaction under this section if, as a result of and after giving effect to the transaction:  
(A) - "The aggregate amount of all securities then loaned or sold to, or purchased from, any one business entity pursuant to this section would exceed 5% of its admitted assets."
- \*\*\* **K.S.A. 40-2a22 - Investment companies; money market mutual funds:**  
(c)(1) - "The insurance company's aggregate investment [market value]...combined shall not exceed 25% of its admitted assets as shown by the company's last annual report as filed with the state commissioner of insurance or a more recent quarterly financial statement as filed with the commissioner."  
(c)(4) - "Investments in the shares of any one investment company shall not exceed 10% of the admitted assets of the insurance company as shown by the company's last annual report as filed with the commissioner of insurance, as determined on the basis of the cost of such shares to the insurance company at the time of purchase."
- \*\*\*\* **K.S.A. 40-2a16 - Leeway clause:**  
"Any insurance company...may invest with the direction or approval of a majority of its board of directors...any of its funds, or any part thereof in investments whether or not qualified and permitted under this act and notwithstanding any conditions or limitations described therein, in an aggregate amount not more than 10% of its admitted assets as shown by the company's last annual report as filed with the commissioner of insurance or a more recent quarterly financial statement filed with the commissioner."



Performance by Asset Class

Asset Class / Benchmark	Alloc %	Market Value	3 Months	YTD	FYTD	1 Year	3 Years	5 Years
Cash Equivalent	5.0%	221,210	1.25%	4.97%	4.97%	4.97%	2.15%	1.76%
<i>3-Month Treasury Bill</i>	5.0%	-	1.41%	5.26%	5.26%	5.26%	2.25%	1.91%
Equities	95.0%	4,167,919	10.74%	19.61%	19.61%	19.61%	5.02%	12.09%
<i>73% RUS 3000, 27% MSCI ACWI EX US NET</i>	91.0%	-	11.44%	23.12%	23.12%	23.12%	6.70%	12.99%
<b>Total Portfolio (Gross of fees)</b>	100.0%	4,389,129	10.33%	18.18%	18.18%	18.18%	4.77%	11.66%
<b>Total Portfolio (Net of fees)</b>	-	-	10.17%	17.48%	17.48%	17.48%	4.14%	10.99%
<b>Class Blended</b>	100.0%	-	10.63%	21.61%	21.61%	21.61%	6.41%	12.22%

Returns for time periods greater than 1 year are annualized.





### Fiscal Year Summary (MO / Ind) Group

Workers Comp (Medical Only / Indemnity Group)

12/01/2023 - 12/31/2023

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	79.87	0.00	0.00	1,137,429.02	15,744.16	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	79.87	0.00	0.00	1,283,700.38	15,744.16	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: 01/02/2024 08:01:00

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### Fiscal Year Summary (MO / Ind) Group

Workers Comp (Medical Only / Indemnity Group)

12/01/2023 - 12/31/2023

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	242.82	0.00	0.00	1,623,916.44	126,039.04	1,749,955.48	(114,241.94)	1,635,713.54
	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	242.82	0.00	0.00	1,800,656.22	126,039.04	1,926,695.26	(117,734.23)	1,808,961.03
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	0.00	0.00	0.00	2,503,465.97	59,855.47	2,563,321.44	(36,582.77)	2,526,738.67
	MO	0	516	516	0.00	0.00	0.00	277,905.11	147.71	278,052.82	(8,894.79)	269,158.03
	RO	0	253	253	0.00	0.00	0.00	8.50	0.00	8.50	0.00	8.50
		1	865	866	0.00	0.00	0.00	2,781,379.58	60,003.18	2,841,382.76	(45,477.56)	2,795,905.20
2003/2004	Indem	1	119	120	0.00	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	0.00	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	0	110	110	0.00	0.00	0.00	3,920,439.82	0.00	3,920,439.82	(88,675.18)	3,831,764.64
	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
		0	835	835	0.00	0.00	0.00	4,220,769.33	0.00	4,220,769.33	(99,475.73)	4,121,293.60
2005/2006	Indem	1	105	106	0.00	0.00	0.00	3,019,338.62	33,587.23	3,052,925.85	(50,429.00)	3,002,496.85
	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	3,281,120.52	33,587.23	3,314,707.75	(59,235.49)	3,255,472.26
2006/2007	Indem	2	105	107	452.48	0.00	0.00	7,052,536.20	77,617.41	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	452.48	0.00	0.00	7,333,911.34	77,617.41	7,411,528.75	(2,239,427.13)	5,172,101.62
2007/2008	Indem	6	108	114	375.97	0.00	0.00	5,203,036.88	151,623.66	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	375.97	0.00	0.00	5,464,815.30	151,623.66	5,616,438.96	(102,824.26)	5,513,614.70
2008/2009	Indem	4	100	104	123.09	0.00	0.00	3,503,515.78	81,461.49	3,584,977.27	(70,467.14)	3,514,510.13
	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
		4	767	771	123.09	0.00	0.00	3,773,920.13	81,461.49	3,855,381.62	(82,124.15)	3,773,257.47
2009/2010	Indem	6	96	102	7,323.70	0.00	0.00	3,394,482.62	171,828.82	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	7,323.70	0.00	0.00	3,606,308.18	171,828.82	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)

12/01/2023 - 12/31/2023

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	1,153.50	0.00	0.00	3,253,203.60	57,090.35	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	77	78	1,780.80	0.00	0.00	2,733,521.94	168,123.93	2,901,645.87	(66,878.21)	2,834,767.66
	MO	0	461	461	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
2012/2013	Indem	6	72	78	271.13	0.00	0.00	3,058,880.39	168,123.93	3,227,004.32	(82,561.49)	3,144,442.83
	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
2013/2014	Indem	0	74	74	0.00	0.00	0.00	3,370,203.28	0.00	3,370,203.28	(133,273.75)	3,236,929.53
	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
2014/2015	Indem	2	63	65	0.00	0.00	0.00	2,395,827.67	66,344.35	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	167	167	0.00	0.00	0.00	242.83	0.00	242.83	(42.00)	200.83
2015/2016	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	436	436	0.00	0.00	0.00	340,109.27	0.00	340,109.27	(27,165.41)	312,943.86
	RO	0	138	138	0.00	0.00	0.00	211.40	0.00	211.40	(30.00)	181.40
2016/2017	Indem	1	83	84	0.00	0.00	0.00	3,616,631.05	102,472.33	3,719,103.38	(231,076.89)	3,488,026.49
	MO	0	457	457	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	143	143	0.00	0.00	0.00	357,928.96	(9.00)	357,919.96	(19,088.96)	338,831.00
2017/2018	Indem	1	85	86	0.00	0.00	0.00	2,727,583.12	46,825.66	2,774,408.78	(75,797.74)	2,698,611.04
	MO	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
	RO	0	167	167	0.00	0.00	0.00	363,588.48	0.00	363,588.48	(22,451.24)	341,137.24
2018/2019	Indem	2	82	84	0.00	0.00	0.00	2,758,186.72	157,007.55	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
2019/2020	Indem	2	70	72	218.39	0.00	0.00	2,732,118.90	234,135.55	2,966,254.45	(144,045.65)	2,822,208.80
	MO	0	432	432	0.00	0.00	(1,106.42)	396,448.85	0.00	396,448.85	(33,267.75)	363,181.10
	RO	0	180	180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2020/2021	Indem	2	682	684	218.39	0.00	(1,106.42)	3,128,567.75	234,135.55	3,362,703.30	(177,313.40)	3,185,389.90

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## Fiscal Year Summary (MO / Ind) Group

Workers Comp (Medical Only / Indemnity Group)

12/01/2023 - 12/31/2023

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	11	82	93	4,738.61	(39,435.57)	0.00	3,461,373.90	629,293.67	4,090,667.57	(60,315.64)	4,030,351.93
	MO	0	405	405	0.00	0.00	(128.41)	410,933.13	0.00	410,933.13	(27,958.77)	382,974.36
	RO	0	165	165	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021/2022	Indem	11	652	663	4,738.61	(39,435.57)	(128.41)	3,872,307.03	629,293.67	4,501,600.70	(88,274.41)	4,413,326.29
	MO	18	69	87	32,774.04	29,000.00	0.00	2,173,344.74	1,537,164.53	3,710,509.27	(9,680.17)	3,700,829.10
	RO	0	128	128	0.00	0.00	(206.14)	434,544.69	1,460.13	436,004.82	(25,947.50)	410,057.32
2022/2023	Indem	19	609	628	32,774.04	29,000.00	(206.14)	2,607,889.43	1,538,624.66	4,146,514.09	(35,627.67)	4,110,886.42
	MO	41	33	74	48,145.16	(73,020.59)	(1,312.41)	2,791,129.17	2,006,545.57	4,797,674.74	(24,139.36)	4,773,535.38
	RO	35	463	498	10,437.51	(8,308.49)	(4,329.78)	515,691.74	78,352.91	594,044.65	(20,287.16)	573,757.49
2023/2024	Indem	76	649	725	58,582.67	(81,329.08)	(5,642.19)	3,306,820.91	2,084,898.48	5,391,719.39	(44,426.52)	5,347,292.87
	MO	18	5	23	19,093.85	1,104,533.23	(1,000.00)	138,288.98	1,428,940.28	1,567,229.26	(1,000.00)	1,566,229.26
	RO	207	55	262	44,164.98	145,383.19	(421.48)	133,993.03	541,753.53	675,746.56	(421.48)	675,325.08

**Kansas Workers Risk Cooperative For Counties Insured Total:**

<b>Indem Total:</b>	134	2545	2679	116,773.41	1,021,077.07	(2,312.41)	83,506,359.28	7,745,512.89	91,251,872.17	(4,529,284.45)	86,722,587.72
<b>MO Total:</b>	243	14004	14247	54,602.49	137,074.70	(6,192.23)	8,677,038.81	621,705.28	9,298,744.09	(463,955.16)	8,834,788.93
<b>RO Total:</b>	29	4788	4817	0.00	1,400.00	0.00	1,105.84	3,800.00	4,905.84	(93.00)	4,812.84
<b>Insured Total:</b>	406	21337	21743	171,375.90	1,159,551.77	(8,504.64)	92,184,503.93	8,371,018.17	100,555,522.10	(4,993,332.61)	95,562,189.49

**Kansas Workers Risk Cooperative for Counties Insurer Total:**

<b>Indem Total:</b>	134	2545	2679	116,773.41	1,021,077.07	(2,312.41)	83,506,359.28	7,745,512.89	91,251,872.17	(4,529,284.45)	86,722,587.72
<b>MO Total:</b>	243	14004	14247	54,602.49	137,074.70	(6,192.23)	8,677,038.81	621,705.28	9,298,744.09	(463,955.16)	8,834,788.93
<b>RO Total:</b>	29	4788	4817	0.00	1,400.00	0.00	1,105.84	3,800.00	4,905.84	(93.00)	4,812.84
<b>Insurer Total:</b>	406	21337	21743	171,375.90	1,159,551.77	(8,504.64)	92,184,503.93	8,371,018.17	100,555,522.10	(4,993,332.61)	95,562,189.49

<b>Grand Total:</b>	406	21337	21743	171,375.90	1,159,551.77	(8,504.64)	92,184,503.93	8,371,018.17	100,555,522.10	(4,993,332.61)	95,562,189.49
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# TRISTAR

## Savings Summary Report

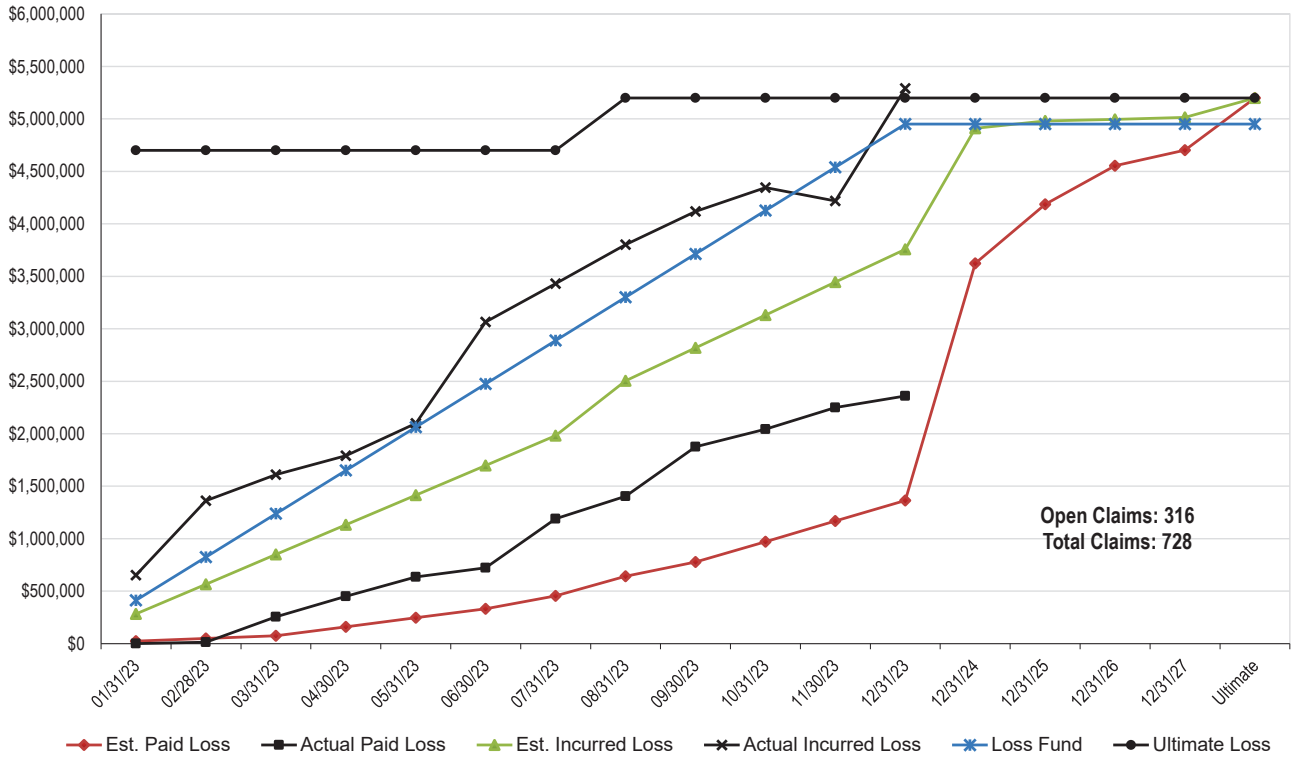
Report range : 20231201 to 20231231  
 Client selection : kworcc  
 Executed at : Jan 2, 2024, 4:16:49 AM

### KANSAS WORKERS RISK COOP (KWORCC)

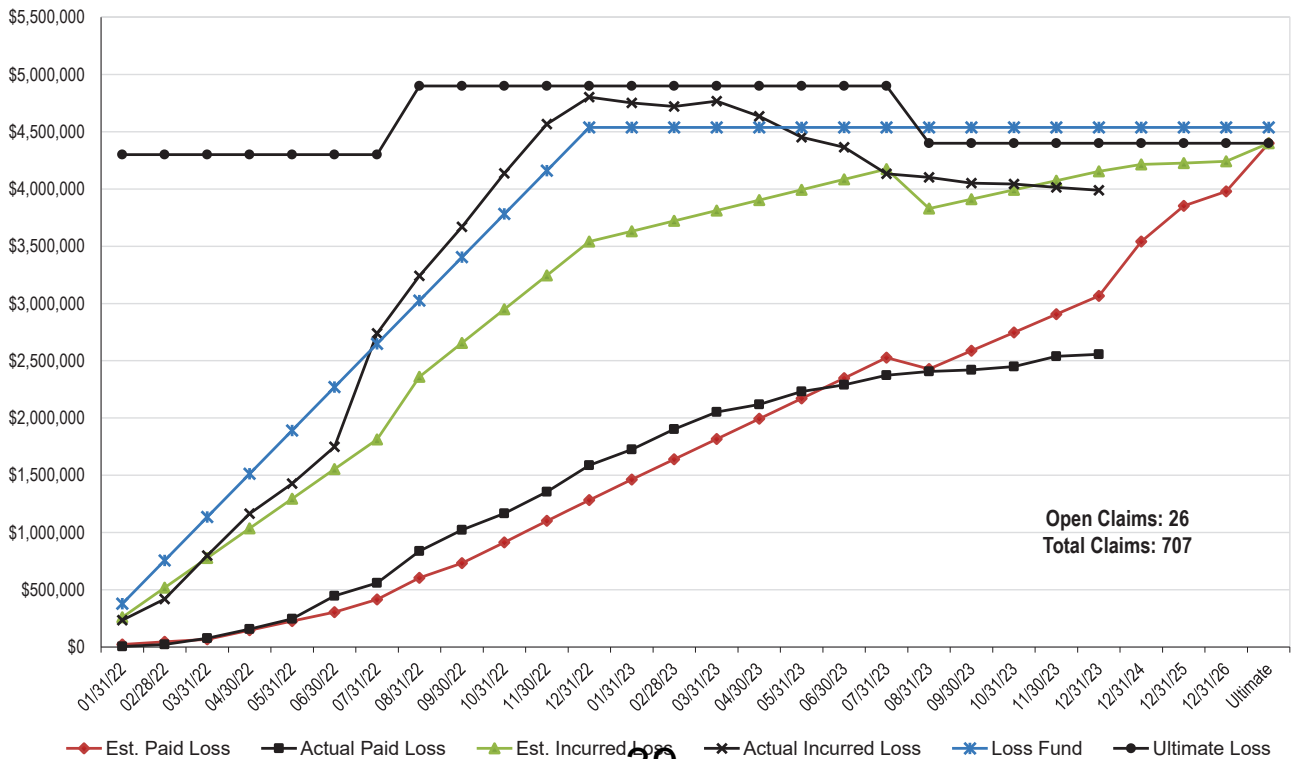
Bill Type	Bills Invoiced	Lines Invoiced	Billed Charges	BR Savings	PPO Savings	SR Savings	Total Allowed	BR Fees	PPO Fees	Total Fees	Gross Savings	Gross Savings Pct	PPO Hits	PPO Penetration Pct
Ambulatory Surgery Center	3	8	\$ 67,306.64	\$ 52,929.96	\$ 2,940.91	\$ 0.00	\$ 11,435.77	\$ 28.50	\$ 794.04	\$ 822.54	\$ 55,870.87	83 %	3	100 %
Hospital OP	43	303	\$ 110,704.07	\$ 77,500.30	\$ 5,077.80	\$ 0.00	\$ 28,125.97	\$ 9,282.91	\$ 1,371.00	\$ 10,653.91	\$ 82,578.10	75 %	34	79 %
Medical Supply/DME	5	14	\$ 6,268.59	\$ 782.59	\$ 0.00	\$ 0.00	\$ 5,486.00	\$ 47.50	\$ 0.00	\$ 47.50	\$ 782.59	12 %	0	0 %
Pharmacy	31	51	\$ 11,330.11	\$ 3,101.61	\$ 1,418.53	\$ 0.00	\$ 6,809.97	\$ 507.88	\$ 383.61	\$ 891.49	\$ 4,520.14	40 %	4	13 %
Podiatrist	1	1	\$ 3,112.00	\$ 0.00	\$ 1,011.40	\$ 0.00	\$ 2,100.60	\$ 9.50	\$ 273.08	\$ 282.58	\$ 1,011.40	32 %	1	100 %
Provider/Physician	175	289	\$ 89,372.98	\$ 46,265.43	\$ 5,018.31	\$ 0.00	\$ 38,089.24	\$ 1,694.50	\$ 1,354.98	\$ 3,049.48	\$ 51,283.74	57 %	111	63 %
PT/OT	42	147	\$ 13,232.60	\$ 5,162.77	\$ 1,156.48	\$ 0.00	\$ 6,913.35	\$ 401.00	\$ 312.29	\$ 713.29	\$ 6,319.25	48 %	37	88 %
	<b>300</b>	<b>813</b>	<b>\$ 301,326.99</b>	<b>\$ 185,742.66</b>	<b>\$ 16,623.43</b>	<b>\$ 0.00</b>	<b>\$ 98,960.90</b>	<b>\$ 11,971.79</b>	<b>\$ 4,489.00</b>	<b>\$ 16,460.79</b>	<b>\$ 202,366.09</b>	<b>67 %</b>	<b>190</b>	<b>63 %</b>
Full Duplicate	29	73	\$ 23,039.44	\$ 23,039.44	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 23,039.44	100 %	0	0 %
Reconsideration	4	-2	(\$ 545.00)	(\$ 663.12)	(\$ 18,440.35)	\$ 0.00	\$ 18,558.47	(\$ 65.40)	(\$ 4,978.90)	(\$ 5,044.30)	(\$ 19,103.47)	3,505 %	1	25 %
	<b>33</b>	<b>71</b>	<b>\$ 22,494.44</b>	<b>\$ 22,376.32</b>	<b>(\$ 18,440.35)</b>	<b>\$ 0.00</b>	<b>\$ 18,558.47</b>	<b>(\$ 65.40)</b>	<b>(\$ 4,978.90)</b>	<b>(\$ 5,044.30)</b>	<b>\$ 3,935.97</b>	<b>17 %</b>	<b>1</b>	<b>3 %</b>
<b>Total</b>	<b>333</b>	<b>884</b>	<b>\$ 323,821.43</b>	<b>\$ 208,118.98</b>	<b>(\$ 1,816.92)</b>	<b>\$ 0.00</b>	<b>\$ 117,519.37</b>	<b>\$ 11,906.39</b>	<b>(\$ 489.90)</b>	<b>\$ 11,416.49</b>	<b>\$ 206,302.06</b>	<b>64 %</b>	<b>191</b>	<b>57 %</b>



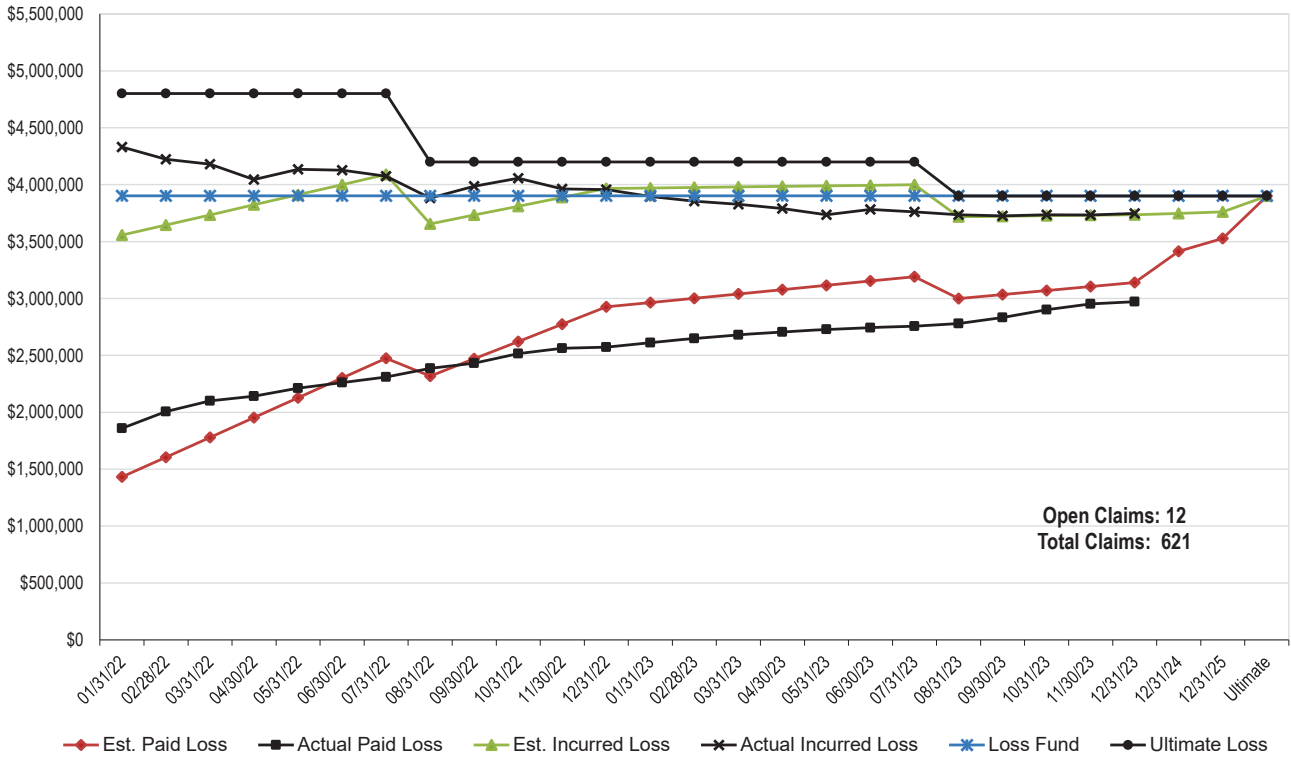
### 2023 Policy Year Performance Valued as of 12/31/2023



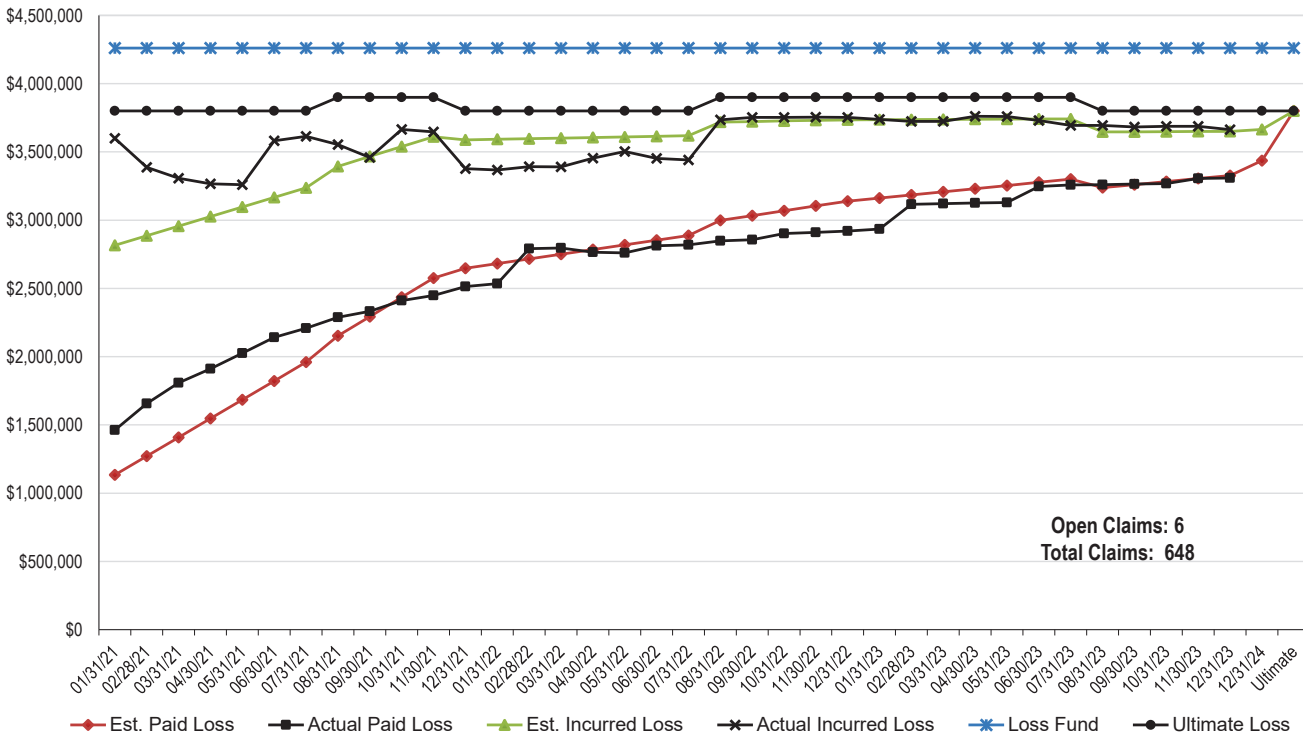
### 2022 Policy Year Performance Valued as of 12/31/2023



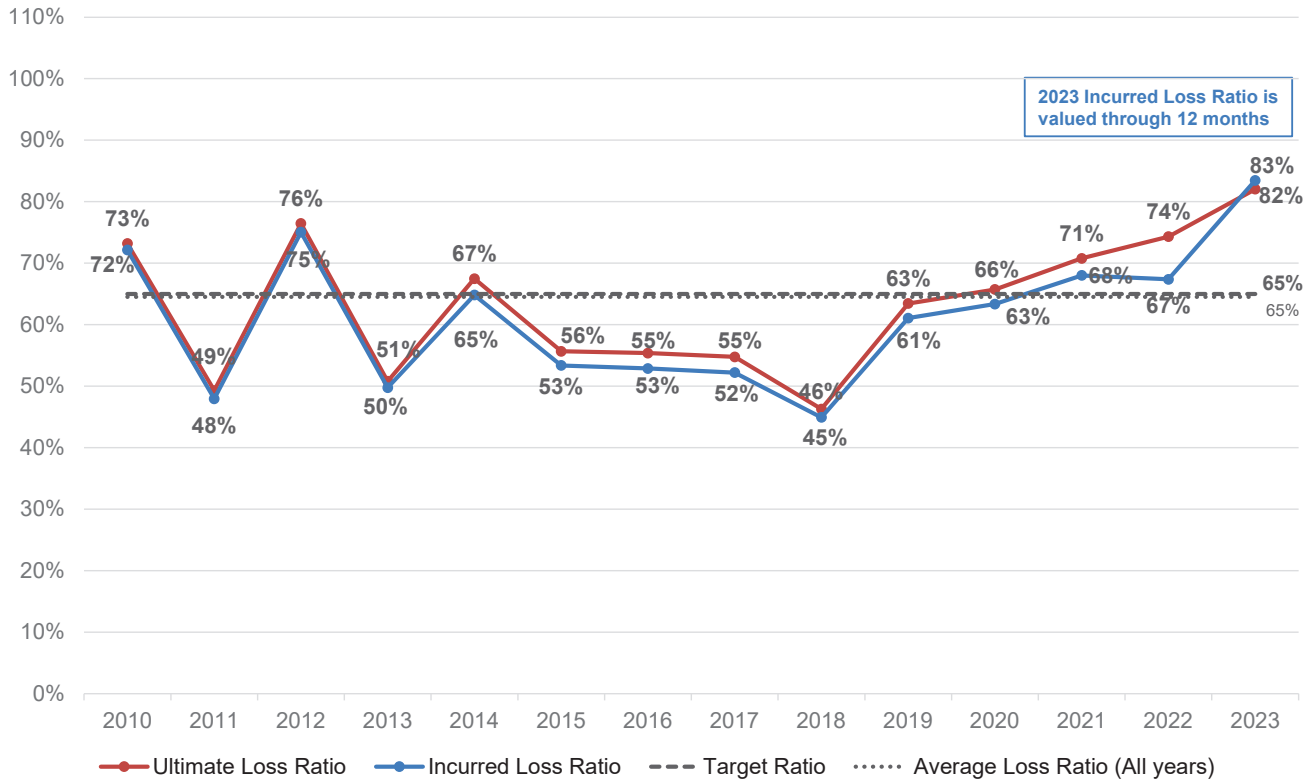
### 2021 Policy Year Performance Valued as of 12/31/2023



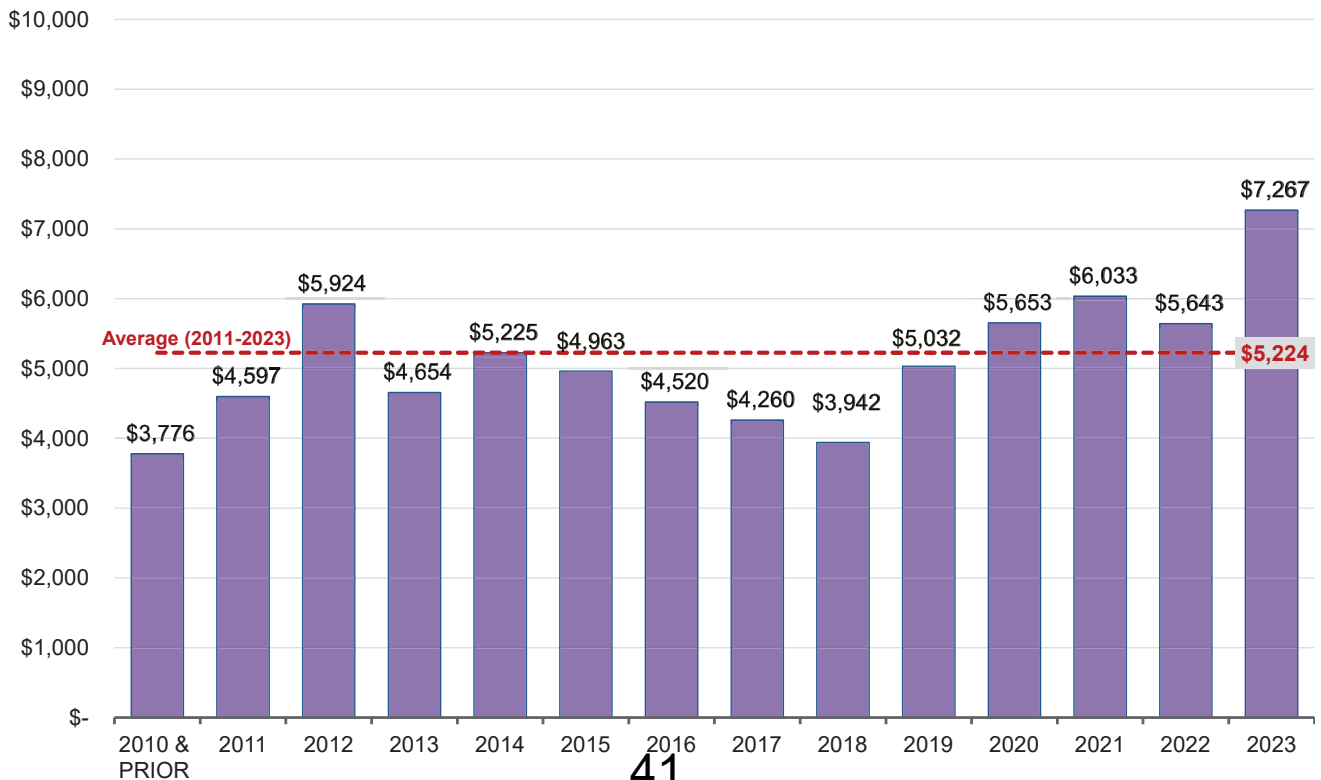
### 2020 Policy Year Performance Valued as of 12/31/2023



### Loss Ratios by Policy Year Valued as of 12/31/2023

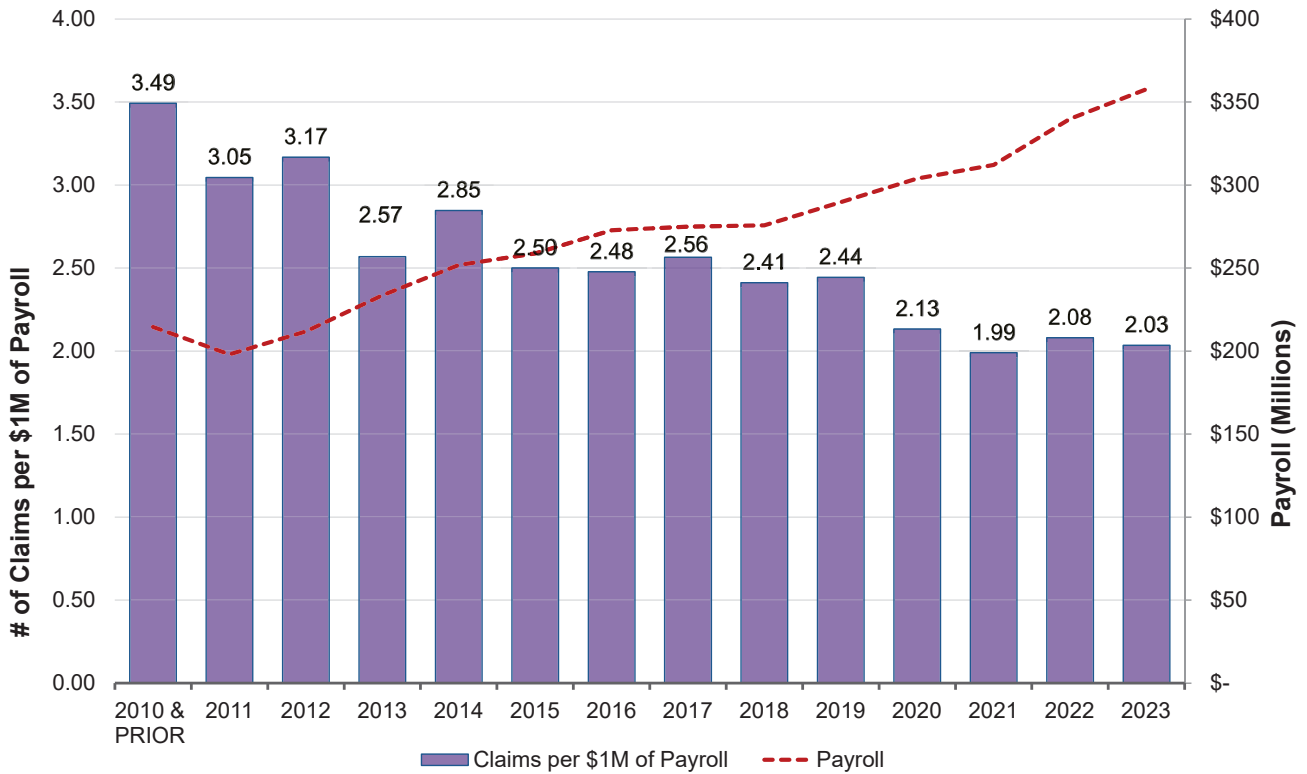


### Average Cost Per Claim by Policy Year Valued as of 12/31/2023

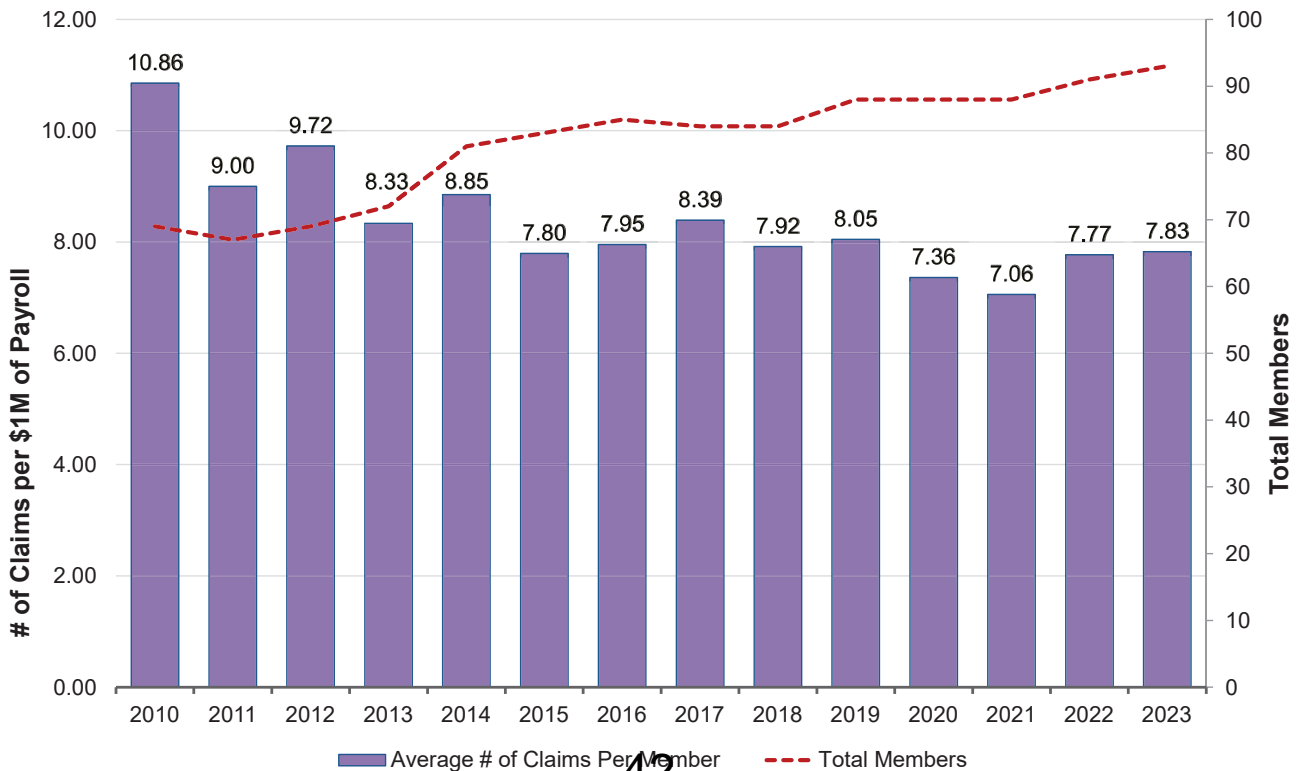




# of Claims per \$1M of Payroll  
 Valued as of 12/31/2023



Average # of Claims Per Member  
 Valued as of 12/31/2023



# County Visits as of January 16th, 2024

County	Ben	Brandon	Jes	Totals
Allen				
Anderson			1/2 Insp	1
Atchison		1/11 Insp		1
Barber				
Bourbon				
Butler				
Brown				
Chase				
Chautauqua				
Cherokee				
Clark				
Clay				
Cloud				
Comanche				
Cowley				
Cheyenne				
Decatur				
Dickinson				
Doniphan		1/10 Insp		1
Douglas				
Edwards				
Elk				
Ellis				
Ellsworth				
Finney				
Ford				
Franklin				
Geary				
Gove				
Grant				
Gray				
Greenwood				
Hamilton				
Harper				
Harvey				
Haskell				
Hodgeman				
Jackson		1/4 Insp	1/11 PR	2
Jefferson		1/3 Insp	1/11 PR	2
Jewell				
Kearny				
Kingman				
Kiowa				
Lane				
Leavenworth				
Lincoln				

# County Visits as of January 16th, 2024

Linn		
Lyon	1/9 Insp	1
Marion		
Marshall		
McPherson		
Meade		
Miami		
Mitchell		
Montgomery		
Morris		
Morton		
Nemaha		
Neosho		
Ness		
Norton		
Osage	1/9 Insp	1
Osborne		
Ottawa		
Pawnee		
Phillips		
Pottawatomie	1/4 PR	1
Rawlins		
Reno		
Republic		
Rooks		
Rice		
Rush		
Russell		
Saline		
Scott		
Sheridan		
Sherman		
Smith		
Stafford		
Stanton		
Stevens		
Thomas		
Trego		
Wabaunsee		
Wallace		
Wilson		
Woodson		
	<b>Total Visits</b>	<b>10</b>
	<b>Working Days To- Date</b>	<b>11</b>
	<b>Visits/Working Day</b>	<b>0.91</b>

**KWORCC**  
**January 1, 2024 to January 1, 2025**

Named Insured	Certificate Number	Named Insured	Certificate Number
1 Allen County	1201 AL 24	49 Lane County	1201 LE 24
2 Anderson County	1201 AD 24	50 Lincoln County	1201 LN 24
3 Atchison County	1201 AT 24	51 Linn County	1201 LI 24
4 Barber County	1201 BA 24	52 Linn County RWD #2	1201 LCRWD2 24
5 Bourbon County	1201 BO 24	53 Lyon County	1201 LY 24
6 Brown County	1201 BR 24	54 Marion County	1201 MN 24
7 Butler County	1201 BU 24	55 Marshall County	1201 MA 24
8 Chase County	1201 CS 24	56 McPherson County	1201 MP 24
9 Chautauqua County	1201 CQ 24	57 Meade County	1201 ME 24
10 Cherokee County	1201 CE 24	58 Miami County	1201 MI 24
11 Cheyenne County	1201 CN 24	59 Mitchell County	1201 MT 24
12 Clark County	1201 CA 24	60 Montgomery County	1201 MG 24
13 Clay County	1201 CY 24	61 Morris County	1201 MR 24
14 Cloud County	1201 CO 24	62 Morton County	1201 MO 24
15 Comanche County	1201 CM 24	63 MTAA	1201 MTAA 24
16 Comanche Hospital	1201 CH 24	64 NCKRJDF	1201 NCKRJDF 24
17 Cowley County	1201 CL 24	65 NEKES	1201 NEKES 24
18 Decatur County	1201 DE 24	66 Nemaha County	1201 NM 24
19 Dickinson County	1201 DK 24	67 Neosho County	1201 NO 24
20 Doniphan County	1201 DP 24	68 Ness County	1201 NS 24
21 Edwards County	1201 EW 24	69 Norton County	1201 NR 24
22 Elk County	1201 EK 24	70 Osage County	1201 OS 24
23 Ellis County	1201 ES 24	71 Osborne County	1201 OB 24
24 Ellsworth County	1201 EL 24	72 Ottawa County	1201 OT 24
25 Ellsworth RWD #1	1201 ECRWD1 24	73 Pawnee County	1201 PW 24
26 Finney County	1201 FI 24	74 Phillips County	1201 PL 24
27 Ford County	1201 FO 24	75 Pottawatomie County	1201 PT 24
28 Franklin County	1201 FA 24	76 Rawlins County	1201 RW 24
29 Geary County	1201 GA 24	77 Reno County	1201 RN 24
30 Gove County	1201 GV 24	78 Republic County	1201 RP 24
31 Graham County	1201 GH 24	79 Rice County	1201 RC 24
32 Grant County	1201 GT 24	80 Rooks County	1201 RO 24
33 Gray County	1201 GY 24	81 Rush County	1201 RU 24
34 Greenwood County	1201 GW 24	82 Russell County	1201 RS 24
35 Hamilton County	1201 HM 24	83 Saline County	1201 SL 24
36 Hamilton County Hospital	1201 HH 24	84 Scott County	1201 SC 24
37 Harper County	1201 HP 24	85 Sheridan County	1201 SD 24
38 H-M CDDO	1201 HMCDDO 24	86 Sherman County	1201 SH 24
39 Haskell County	1201 HS 24	87 Smith County	1201 SM 24
40 Hodgeman County	1201 HG 24	88 Stafford County	1201 SF 24
41 Jackson County	1201 JA 24	89 Stanton County	1201 ST 24
42 Jefferson County	1201 JF 24	90 Stevens County	1201 SE 24
43 Jefferson County RWD #12	1201 JCRWD12 24	91 Thomas County	1201 TO 24
44 Jewell County	1201 JW 24	92 Trego County	1201 TR 24
45 Kansas Association of Counties	1201 KAC 24	93 Wabaunsee County	1201 WB 24
46 Kansas Sheriffs' Association	1201 KSA 24	94 Wallace County	1201 WL 24
47 Kearny County	1201 KE 24	95 Woodson County	1201 WO 24
48 Kiowa County	1201 KW 24		

**84 Counties; 2 Hospitals; 3 RWDs; 5 Cooperatives & Airport Authority**