

KWORCC



Work Zones are
temporary.

Actions behind the wheel can last *forever.*


<https://www.nwzaw.org/>

2024 National Work Zone Awareness Week
April 15-19, 2024

April 2024

Agenda & Notice of Meeting

Kansas Workers Risk Cooperative for Counties

1-785-357-1069

April 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 23

☐ June 27

July 25

☐ August 22

September 26

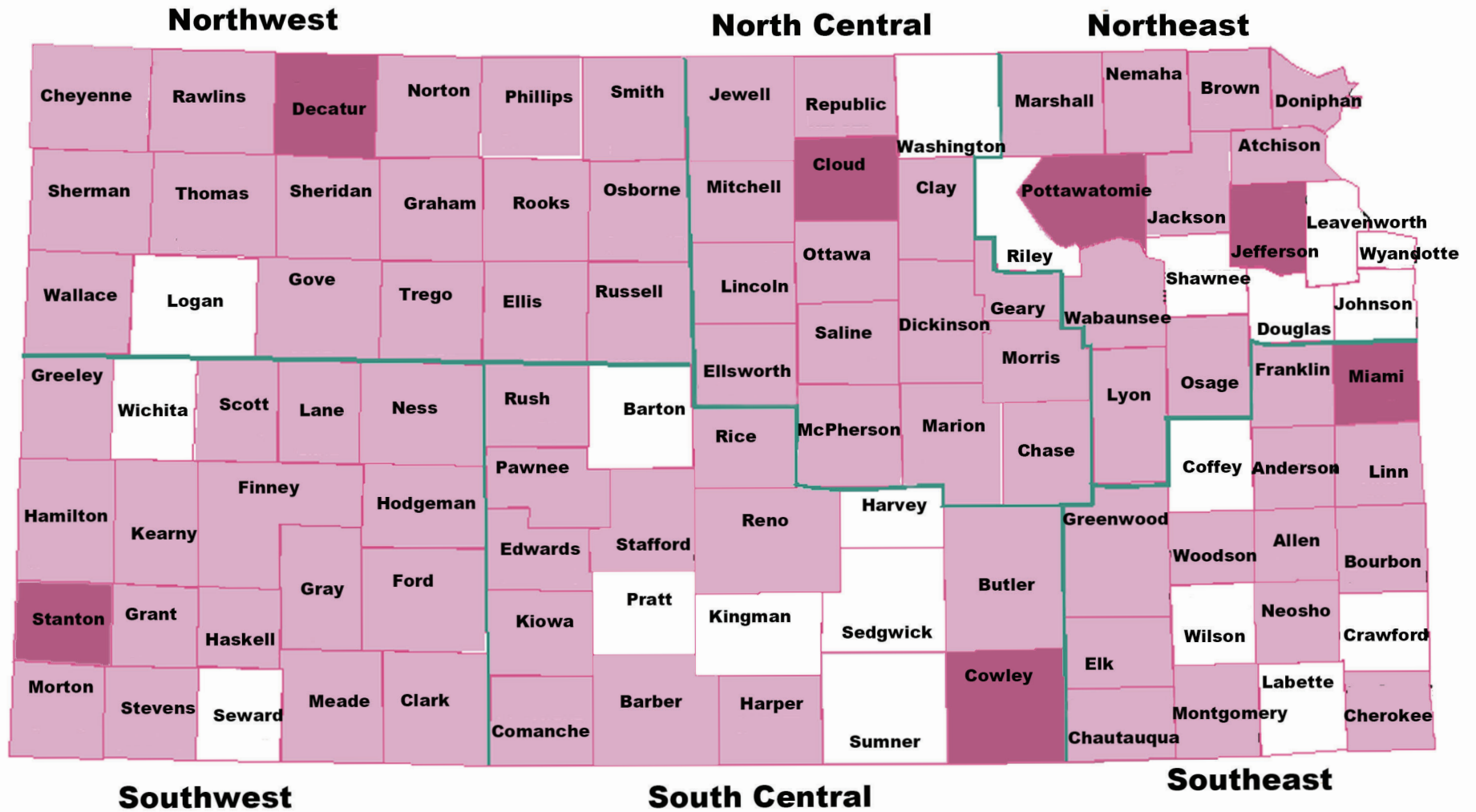
☐ October 24

☐ 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)
April 25, 2024 at 1:15 PM
Clubhouse Inn – Conference Room
924 SW Henderson Road
Topeka, KS 66615
and Zoom Video Conference: <https://us02web.zoom.us/j/3484516681>

1. Call to order - *President, Stan McEvoy*
2. Approval of the Agenda (Cover Page)
 - a. Excuse Wayne Wilt for County Business
3. Consideration of Minutes of Meeting of March 28, 2024 (Pg. 1-5)
4. Administrator's Report – *Jim Parrish*
 - a. Check Requiring Board Approval & Electronic Transfer of Funds (Pg. 7)
 - b. Introduce Andy Brooks and Shawn Hearld
 - c. 2023 Audited Premiums (Pg. 9)
 - d. Signature cards
5. Marketing Report – *Jes Pfannenstiel*
6. Financial Report – *WNNJ*
 - a. March 2024 Financial Statements (Pg. 11-17)
 - b. First Quarter 2024 Kansas Insurance Department Report (Pg. 19-24)
 - c. Check Register (Pg. 25-27)
 - d. Equity Investments Performance (Pg. 29)
 - e. Quarterly Investments Summary (Pg. 31)
7. Claims Report – TRISTAR Risk Management (Pg. 33-35)
 - a. Select Claim Report – *Amanda Chamberland*
 - b. Medical Bill Review Report – *Amanda Chamberland* (Pg. 37)
 - c. Policy Year Performance Review – *Jess Cornejo, Cornerstone Risk Management*
 - i. Policy Years 2020 – 2024 (Pg. 39-41)
 - ii. Quarterly Overview as of March 31, 2024 (Pg. 43-44)
8. Loss Prevention Report – *Brandon Mann* (Pg. 45-46)
9. Legal Report
10. Committee Reports – Reminder: Audit Committee Meeting May 23, 2024 at 12:15 pm via Zoom Video Conference
11. Other items
12. Adjournment

Minutes
Meeting, Board of Trustees
Kansas Workers Risk Cooperative for Counties
March 28, 2024 at 1:00 pm
700 SW Jackson, Suite 200
Topeka, KS 66603
Via Zoom Video Conference:
<https://us02web.zoom.us/j/3484516681>

The March 2024 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 1:03 pm on March 28, 2024, by Board President Stan McEvoy. Trustees attending included: Stan McEvoy, Decatur County Commissioner, President; Greg Riat, Pottawatomie County Commissioner, Vice-President; Sandy Barton, Stanton County Clerk, Secretary; Linda Buttron, Jefferson County Clerk, Controller; Gary Caspers, Cloud County Commissioner; and Wayne Wilt, Cowley 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 and Kyle Johnston of Cornerstone Risk Solutions (CRS), and Amy Dukes and Eric Otting of Wendling, Noe, Nelson & Johnson, LLC (WNNJ).

President McEvoy first addressed Agenda Item No. 2, "Approval of the Agenda." Mr. Parrish recommended the addition of Agenda Item No. 2a "Excuse Rob Roberts for personal business." Ms. Buttron moved to approve the agenda with the addition. Mr. Caspers seconded the motion which CARRIED unanimously.

Turning to Agenda Item 2a, President McEvoy asked for a motion to excuse Mr. Roberts for personal business. Mr. Riat made this motion. Mr. Wilt seconded the motion which CARRIED unanimously.

President McEvoy then addressed Agenda Item No. 3, “Consideration of Minutes of the Meeting of February 29, 2024.” Ms. Barton moved to approve the minutes as presented. Mr. Caspers seconded the motion which CARRIED unanimously.

Next, President McEvoy asked Mr. Parrish to present the Administrator’s Report. Mr. Parrish first addressed Agenda Item 4a, “Introduce Julie Dunkle.” Mr. Parrish introduced Ms. Dunkle and explained she was appointed to become Jefferson County Clerk upon the retirement of Ms. Buttron. He thanked Ms. Buttron for her 24 years of service to the State of Kansas, Jefferson County and to KWORCC as Trustee. Mr. Parrish asked Ms. Buttron to introduce Ms. Dunkle. Ms. Buttron explained she had recommended Ms. Dunkle to fill her position on the KWORCC Board of Trustees. She said Ms. Dunkle has a good understanding of county government and the operation of the clerk’s office. She said Ms. Dunkle is able to learn new challenges quickly and has expressed a strong desire to join KWORCC’s Board. Ms. Buttron said she is confident that Ms. Dunkle would be a dedicated and positive Trustee. Ms. Dunkle said she is happy to meet everyone and would be honored to join KWORCC’s Board. Ms. Buttron moved for Ms. Dunkle to fill the vacancy that will be created upon Ms. Buttron’s retirement effective April 1, 2024. Mr. Caspers seconded the motion which CARRIED unanimously.

Mr. Parrish next addressed Agenda Item No. 4b, “Checks Requiring Board Approval and Ratification of Electronic Transfers of Funds.” Mr. Parrish itemized the checks for approval and the electronic transfers of funds for ratification. Mr. Wilt moved to approve the checks and ratify the electronic transfers of funds as presented. Ms. Barton seconded the motion which CARRIED unanimously.

Ms. Jarboe-Paxson next addressed Agenda Item No. 4c, “2024 Premium Receipts.” Ms. Jarboe-Paxson reported on the status of premiums received. When the board packet for today’s meeting was printed there was only one County Member with an outstanding premium totaling a little over \$126,000. She added that by the time the board packet was distributed prior to this meeting, that amount was paid and all 2024 premiums have been received. Ms. Jarboe-Paxson asked for and answered questions.

Ms. Jarboe-Paxson then addressed Agenda Item No. 4d, “Payroll Audits.” She stated that the payroll audits are now complete, and as a result, the total premiums for 2023 increased by three percent from the original budget. Checks have been issued to those Members due a refund. Invoices have been prepared and sent to Member Counties which owe additional premium for 2023. Mr. Parrish

reported that as a courtesy, Mr. Pfannenstiel contacts Members in advance of billing if that Member's audit results in a 2023 premium increase of 10% or more. He assures each such Member that KWORCC's payroll auditor and staff will do all possible to explain the increase and make adjustments if there are errors. Ms. Jarboe-Paxson said the receipt of the payments for the additional premiums is ongoing with 34% received so far. She then asked for and answered questions.

Next, Mr. Parrish addressed Agenda Item No. 4e, "2024 Budget Update." Mr. Parrish presented the 2024 budget updated based on 2024 premiums with the addition of three new Member Counties that joined after the budget was approved. He reviewed the increase in income and each line item of expenses comparing the original budget with the updated budget. Most additional income has been allocated to personnel expenses in order to hire and train up to two additional loss-prevention specialists. One candidate is Andy Brooks from Leavenworth, and another is Shawn Hearld from Hays. Mr. Mann explained that Mr. Brooks is the current city fire marshal for Leavenworth and will be retiring from that position at the end of the year. Mr. Brooks will begin training in April. Mr. Brooks already is able to conduct Coaching Emergency Vehicle Operators (CEVO) training, a class KWORCC currently is not able to offer. This will add another dimension of training available for Member Counties. Mr. Pfannenstiel has recommended Mr. Hearld who currently operates a claims adjusting business. Mr. Parrish has made preliminary contact with Mr. Hearld, and Mr. Mann will conduct a more in-depth interview with him soon. Mr. Parrish explained that these additional part-time, loss-prevention staff likely would begin as independent contractors. Mr. Riat moved to approve the revised budget as presented. Mr. McEvoy seconded the motion which CARRIED unanimously.

President McEvoy asked for the "Marketing Report" in Agenda Item No. 5. Mr. Pfannenstiel reported on recent marketing activities and future marketing strategies. Mr. Pfannenstiel mentioned four conferences he will be attending this spring. He then asked for and responded to questions.

Under Agenda Item No. 6a, Ms. Dukes discussed the preliminary financial statements for February 2024 and responded to questions. Ms. Buttron moved to receive and file the preliminary financial statements as of February 29, 2024. Ms. Barton seconded the motion which CARRIED unanimously.

Ms. Dukes then presented the check register for February 2024 and asked for any questions or discussion. Whereupon Mr. Caspers moved to approve the

February 2024 check register. Mr. Wilt seconded the motion which CARRIED unanimously.

Next, Ms. Dukes addressed the BOK equities investments performance report as of February 29, 2024.

President McEvoy 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.

Ms. Chamberland then addressed Agenda Item No. 7b, “Medical Bill Review Report,” stating that KWORCC experienced a savings of 54% for the month of February as a result of medical bill review performed by TRISTAR.

Mr. Cornejo presented the “Policy Year Performance Review” under Agenda Item No. 7c. This analytical review generated by CRS shows KWORCC's claim history for policy years 2020 through February 2024. The documents consist of graphs that compare the actual paid and incurred losses to the estimated paid and incurred losses as well as show the actuarial projections. He stated that the charts show the performance status as of the end of February 2024 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 25 open claims for 2010 and prior years out of 13,047 total claims. The majority of the open claims are in 2023 and 2024. 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). So far in 2024, the staff has made 84 visits to member counties in 55 working days, with an average of 1.53 visits per working day. Mr. Mann reported the LPS has been busy since the published report in the board packet and has about 11 remaining county visits to complete first-quarter inspections. He reported he also will be attending the County Clerk’s Association Conference in Manhattan along with Ms. Jarboe-Paxson and Ms. Biggerstaff. Mr. Mann reported he will be attending the KS/MO PRIMA accompanied by Mr. Brooks.

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

Under Agenda Item No. 10, “Committee Reports” there were no reports.

Under Agenda Item No. 11, “Other Items,” Mr. Parrish offered a short summary of the growth of KWORCC. He stated KWORCC currently insures 95 Members, including 85 County Members and 10 other Members which are affiliates, subdivisions, associations or cooperatives of counties. These include three rural water districts, three cooperatives, two associations, one county hospital and one airport authority.

There being no further business, President McEvoy declared the meeting adjourned at 2:16 pm.

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

Sandy Barton, Secretary
KWORCC Board of Trustees



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

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

<u>Date</u>	<u>Amt</u>	<u>Wired From</u>	<u>Wired To</u>	<u>For</u>
4/1/2024	\$21,753.33	Kaw Valley Claims	Tristar	Payment 3 of 12
4/15/2024	\$200,000	CCB	Kaw Valley Admin	Replenish Admin Account

2023 Audited Premiums Received as of 4/11/2024

	Admin		Claims		Total		Total to Date	%Collected
2/15/2024	\$ 15,337.80	\$	\$ 35,788.20	\$	\$ 51,126.00	\$	\$ 51,126.00	10%
2/21/2024	\$ 1,758.00	\$	\$ 4,102.00	\$	\$ 5,860.00	\$	\$ 56,986.00	11%
2/28/2024	\$ 4,280.10	\$	\$ 9,986.90	\$	\$ 14,267.00	\$	\$ 71,253.00	14%
3/8/2024	\$ 6,218.70	\$	\$ 14,510.30	\$	\$ 20,729.00	\$	\$ 91,982.00	18%
3/15/2024	\$ 5,107.80	\$	\$ 11,918.20	\$	\$ 17,026.00	\$	\$ 109,008.00	22%
3/21/2024	\$ 15,696.60	\$	\$ 36,625.40	\$	\$ 52,322.00	\$	\$ 161,330.00	32%
3/27/2024	\$ 2,289.30	\$	\$ 5,341.70	\$	\$ 7,631.00	\$	\$ 168,961.00	34%
4/1/2024	\$ 10,944.30	\$	\$ 25,536.70	\$	\$ 36,481.00	\$	\$ 205,442.00	41%
4/5/2024	\$ 32,122.50	\$	\$ 74,952.50	\$	\$ 107,075.00	\$	\$ 312,517.00	62%
4/11/2024	\$ 12,510.00	\$	\$ 29,190.00	\$	\$ 41,700.00	\$	\$ 354,217.00	71%
				\$	\$ -	\$	\$ 354,217.00	71%
				\$	\$ -	\$	\$ 354,217.00	71%
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				\$	\$ -	\$	\$ 354,217.00	71%
				\$	\$ -	\$	\$ 354,217.00	71%
				\$	\$ -	\$	\$ 354,217.00	71%
Total	\$ 106,265.10	\$	\$ 247,951.90	\$	\$ 354,217.00			
Total Premiums Received		\$	\$ 354,217					
Total Premiums Due		\$	\$ 500,313					
Outstanding Premiums		\$	\$ 146,096					
Butler		\$	\$ 16,715					
Cheyenne		\$	\$ 4,343					
Cowley		\$	\$ 35,761					
Ford		\$	\$ 33,885					
Greenwood		\$	\$ 5,626					
Mitchell		\$	\$ 2,808					
Morton		\$	\$ 6,323					
Pottawatomie		\$	\$ 30,491					
Republic		\$	\$ 722					
Rice		\$	\$ 2,035					
Sheridan		\$	\$ 4,603					
Stafford		\$	\$ 2,783					
Wallace		\$	\$ 817					

KWORCC Trustees' Financial Report Summary

as of March 31, 2024

	Budget <u>2024</u>	Actual <u>2024</u>	Actual <u>2023</u>	Actual to Budget Ratio	Change in Actual Ratio
REVENUES					
Premiums *	\$ 6,998,590	\$ 6,998,600	\$ 6,497,400	0.00%	7.71%
Investment income, net of fees	<u>98,700</u>	<u>267,700</u>	<u>121,300</u>	171.23%	120.69%
Total revenues	<u>\$ 7,097,290</u>	<u>\$ 7,266,300</u>	<u>\$ 6,618,700</u>	2.38%	9.78%
EXPENDITURES					
Administrative expenses	\$ 532,500	\$ 501,900	\$ 430,600	-5.75%	16.56%
Claims expense **	<u>5,999,500</u>	<u>5,982,600</u>	<u>5,537,000</u>	-0.28%	8.05%
Total expenses	<u>\$ 6,532,000</u>	<u>\$ 6,484,500</u>	<u>\$ 5,967,600</u>	-0.73%	8.66%
TOTAL PAID LOSSES					
YTD paid losses for current policy year		\$ 176,500	\$ 254,600		-30.68%
YTD paid losses for prior policy years		<u>1,079,800</u>	<u>733,900</u>		47.13%
Total YTD paid losses		<u>\$ 1,256,300</u>	<u>\$ 988,500</u>		27.09%
* Total Premiums invoiced (FULL YEAR). Budgeted premiums excludes \$672,500 premium reduction from fund reserves and \$100,000 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>2024</u>	Actual <u>2023</u>	
LIQUID ASSETS			
Cash	\$ 1,578,000	\$ 2,871,000	
Government securities @ cost ***	25,722,000	23,305,000	
Certificates of deposit	1,680,000	1,925,000	
Equity fund investment @ market ***	4,748,000	3,947,000	
Total liquid assets	<u>\$ 33,728,000</u>	<u>\$ 32,048,000</u>	5.24%
*** See detail on Statement of Assets, Liabilities and Fund Balance			
LOSS RESERVES			
Allocated to reserves for existing claims	\$ 7,892,000	\$ 8,219,000	
Allocated to reserves for claims yet to be filed	6,212,000	5,394,000	
Estimated reinsurance recoverable	(826,000)	(288,000)	
TOTAL LOSS RESERVES	<u>\$ 13,278,000</u>	<u>\$ 13,325,000</u>	-0.35%
FUND RESERVES			
Allocated to Member Protection Fund	\$ 2,500,000	\$ 2,500,000	
Fund Balance Reserve	17,755,000	16,153,000	
TOTAL FUND RESERVES	<u>\$ 20,255,000</u>	<u>\$ 18,653,000</u>	8.59%

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

KANSAS WORKERS RISK COOPERATIVE FOR COUNTIES
STATEMENT OF ADMITTED ASSETS, LIABILITIES,
AND FUND BALANCE - STATUTORY BASIS
AS OF MARCH 31,

	<u>2024</u>	<u>2023</u>	<u>\$ Change</u>	<u>% Change</u>
Assets				
Bonds	\$ 25,721,578	\$ 23,304,642	\$ 2,416,936	10.37%
Mutual funds	4,748,377	3,946,575	801,802	20.32%
Certificates of deposit	1,680,000	1,925,000	(245,000)	-12.73%
Cash and cash equivalents	1,578,297	2,871,208	(1,292,911)	-45.03%
Total cash and invested assets	<u>33,728,252</u>	<u>32,047,425</u>	<u>1,680,827</u>	<u>5.24%</u>
Interest income accrued	93,649	68,951	24,698	35.82%
Premiums receivable	331,350	432,189	(100,839)	-23.33%
Excess insurance receivable	347	4,100	(3,753)	-91.54%
Other receivables	165	-	165	100.00%
Total admitted assets	<u>\$ 34,153,763</u>	<u>\$ 32,552,665</u>	<u>\$ 1,601,098</u>	
Liabilities and Fund Balance				
Liabilities				
Reserve for unpaid workers' compensation claims				
Specific case reserves	\$ 7,065,911	\$ 7,930,697	\$ (864,786)	-10.90%
IBNR reserves	6,212,418	5,393,538	818,880	15.18%
Total unpaid claims reserves	<u>13,278,329</u>	<u>13,324,235</u>	<u>(45,906)</u>	<u>-0.34%</u>
Other expenses due or accrued	104,195	94,912	9,283	9.78%
Taxes, licenses, and fees due or accrued	516,185	479,259	36,926	7.70%
Return premiums payable	-	1,131	(1,131)	-100.00%
Total liabilities	<u>13,898,709</u>	<u>13,899,537</u>	<u>(828)</u>	<u>-0.01%</u>
Fund balance				
Member protection fund	2,500,000	2,500,000	-	0.00%
Fund balance	17,755,054	16,153,128	1,601,926	9.92%
Total fund balance	<u>20,255,054</u>	<u>18,653,128</u>	<u>1,601,926</u>	<u>8.59%</u>
Total liabilities and fund balance	<u>\$ 34,153,763</u>	<u>\$ 32,552,665</u>	<u>\$ 1,601,098</u>	<u>4.92%</u>
Memo items:				
Unrealized gain (loss) on bond investments *	\$ (1,700,847)	\$ (1,924,174)	\$ 223,327	-11.61%
Realized gain (loss) on bond investments **	\$ -	\$ -	\$ -	100.00%
Investment income, net of gains (losses) and fees	\$ 267,736	\$ 121,277	\$ 146,459	120.76%
CCB investment account service fees	\$ 5,060	\$ 4,660	\$ 400	8.58%
BOK investment account service fees	\$ 6,647	\$ 5,886	\$ 761	12.93%
Equity investments as a percentage of admitted assets	13.26%	11.04%	2.22%	20.11%
Equity investments as a percentage of fund balance	22.36%	19.27%	3.09%	16.04%

* 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 MARCH 31,**

	<u>2024</u>	<u>2023</u>	<u>\$ Change</u>	<u>% Change</u>
Underwriting income				
Direct premiums earned	\$ 6,998,585	\$ 6,497,356	\$ 501,229	7.71%
Less: excess insurance premiums	<u>(766,834)</u>	<u>(698,623)</u>	<u>(68,211)</u>	9.76%
Net underwriting income	<u>6,231,751</u>	<u>5,798,733</u>	<u>433,018</u>	7.47%
Underwriting deductions				
Claim losses incurred, net of recoveries	5,098,487	4,700,123	398,364	8.48%
Claims loss adjustment expenses	65,260	75,300	(10,040)	-13.33%
Workers' compensation taxes	-	-	-	0.00%
Other underwriting expenses incurred	<u>501,878</u>	<u>430,592</u>	<u>71,286</u>	16.56%
Total underwriting deductions	<u>5,665,625</u>	<u>5,206,015</u>	<u>459,610</u>	8.83%
Net underwriting gain (loss)	<u>566,126</u>	<u>592,718</u>	<u>(26,592)</u>	-4.49%
Investment income				
Investment income, net of related fees	149,535	122,596	26,939	21.97%
Realized gain (loss) on investments	<u>118,201</u>	<u>(1,319)</u>	<u>119,520</u>	-9061.41%
Net investment gain (loss)	<u>267,736</u>	<u>121,277</u>	<u>146,459</u>	120.76%
Net income (loss)	<u>\$ 833,862</u>	<u>\$ 713,995</u>	<u>\$ 119,867</u>	16.79%
Fund balance, beginning of year	\$ 19,238,531	\$ 17,763,711	\$ 1,474,820	8.30%
Net income (loss)	833,862	713,995	119,867	16.79%
Change in net unrealized gains (losses)	236,360	207,750	28,610	13.77%
Change in non-admitted assets	<u>(53,699)</u>	<u>(32,328)</u>	<u>(21,371)</u>	66.11%
Fund balance, end of year	<u>\$ 20,255,054</u>	<u>\$ 18,653,128</u>	<u>\$ 1,601,926</u>	8.59%

No assurance is provided on these financial statements.
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KANSAS WORKERS RISK COOPERATIVE FOR COUNTIES
STATEMENT OF REVENUES AND EXPENSES
ACTUAL VS BUDGET
FOR 2024 FUND YEAR AS OF MARCH 31,

	Actual YTD <u>2024</u>	Budget YTD <u>2024</u>	Actual Over (Under) <u>Budget</u>	Actual as % of <u>Budget</u>	Actual YTD <u>2023</u>	Change in <u>Actual</u>
Underwriting income						
Premium contributions	\$ 6,998,590	\$ 6,998,585	\$ 5	100.0%	\$ 6,497,356	\$ 501,234
Less: excess insurance premium	(817,302)	(834,200)	16,898	98.0%	(761,670)	(55,632)
Net underwriting income	<u>6,181,288</u>	<u>6,164,385</u>	<u>16,903</u>	<u>100.3%</u>	<u>5,735,686</u>	<u>445,602</u>
Underwriting deductions						
Claim loss expenses						
Ultimate losses	5,100,000	5,100,000	-	100.0%	4,700,000	400,000
Loss adjustment expenses	65,260	65,260	-	100.0%	75,300	(10,040)
Workers' compensation fund	-	-	-	100.0%	-	-
Workers' compensation directors fund	-	-	-	100.0%	-	-
Total claim loss expenses	<u>5,165,260</u>	<u>5,165,260</u>	<u>-</u>	<u>100.0%</u>	<u>4,775,300</u>	<u>389,960</u>
Other underwriting expenses						
Actuarial expenses	2,375	2,375	-	100.0%	2,375	-
Legal expenses	590	3,625	(3,035)	16.3%	225	365
Financial audit & accounting	19,327	19,788	(461)	97.7%	19,153	174
Educational seminars	7,549	8,750	(1,201)	86.3%	1,355	6,194
Payroll & premium audits	6,250	6,250	-	100.0%	5,625	625
Risk management fee	89,500	89,500	-	100.0%	86,500	3,000
KAC exclusive alliance	6,250	6,250	-	100.0%	6,249	1
Online training courses	1,618	3,750	(2,132)	43.2%	3,942	(2,324)
Office and other administrative expenses	298,469	324,200	(25,731)	92.1%	239,114	59,355
Board-related expenses	2,737	2,625	112	104.3%	3,217	(480)
Advertising & marketing expenses	465	2,500	(2,035)	18.6%	569	(104)
Miscellaneous expenses	2,745	2,250	495	122.0%	2,268	477
State premium taxes	64,000	60,600	3,400	105.6%	60,000	4,000
Total other underwriting expenses	<u>501,875</u>	<u>532,463</u>	<u>(30,588)</u>	<u>94.3%</u>	<u>430,592</u>	<u>71,283</u>
Total underwriting deductions	<u>5,667,135</u>	<u>5,697,723</u>	<u>(30,588)</u>	<u>99.5%</u>	<u>5,205,892</u>	<u>461,243</u>
Net underwriting gain (loss)	<u>514,153</u>	<u>466,663</u>	<u>47,491</u>	<u>110.2%</u>	<u>529,794</u>	<u>(15,641)</u>
Investment income						
Investment income, net of related fees	149,535				122,596	26,939
Realized gain (loss) on investments	118,201				(1,319)	119,520
Net investment gain (loss)	<u>267,736</u>	<u>98,725</u>	<u>169,011</u>	<u>271.2%</u>	<u>121,277</u>	<u>146,459</u>
Net income (loss) - current policy year	\$ 781,889	\$ 565,388	\$ 216,502		\$ 651,071	\$ 130,818
Change in prior policy years' activity *	51,973				62,924	(10,951)
Premium reduction from fund reserve **	-	168,125	(168,125)		-	-
Payroll audit adjustments ***	-	(25,000)	25,000		-	-
Net income (loss)	<u>\$ 833,862</u>	<u>\$ 708,513</u>	<u>\$ 73,377</u>		<u>\$ 713,995</u>	<u>\$ 119,867</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 2024

** Budgeted line item to reduce 2024 premium revenues billed to members based on investment income reserves included in the Cooperative's total fund balance

*** Budgeted line item reserved for estimated 2024 audited premiums due (to) from members

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

**KANSAS WORKERS RISK COOPERATIVE FOR COUNTIES
OFFICE AND OTHER ADMINISTRATIVE EXPENSES
ACTUAL VS BUDGET
FOR 2024 FUND YEAR AS OF MARCH 31,**

	Actual YTD <u>2024</u>	Budget YTD <u>2024</u>	Actual Over (Under) <u>Budget</u>	Actual as % of <u>Budget</u>	Actual YTD <u>2023</u>	Change in <u>Actual</u>
Rent	\$ 9,743	\$ 10,525	\$ (782)	92.6%	\$ 12,115	\$ (2,372)
Support services	9,075	9,075	-	100.0%	9,075	-
Telephone	1,170	1,125	45	104.0%	915	255
Mailing & shipping	116	375	(259)	30.9%	46	70
Copying	440	625	(185)	70.4%	694	(254)
FF&E expense	2,023	11,250	(9,227)	18.0%	3,542	(1,519)
Depreciation expense	34,352	25,000	9,352	137.4%	14,594	19,758
Office supplies	666	313	354	213.1%	-	666
Staff salaries, benefits, payroll taxes	216,191	234,450	(18,259)	92.2%	178,500	37,691
General liability & other insurance	10,155	11,013	(858)	92.2%	10,140	15
County visit expenses	7,720	9,500	(1,780)	81.3%	6,815	905
Loss prevention support services	516	5,200	(4,684)	9.9%	487	29
Memberships, subscriptions, manuals, and reference materials	2,286	3,000	(714)	76.2%	2,191	95
Annual meetings & safety awards	4,016	2,750	1,266	146.0%	-	4,016
Total office expenses	\$ 298,469	\$ 324,200	\$ (25,731)	92.1%	\$ 239,114	\$ 59,355

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-Mar-24

	Inception to Date					
	2013 and prior years	2014	2015	2016	2017	2018
Premium contributions	62,898,075	5,779,733	6,018,107	5,779,416	5,752,775	5,835,296
Miscellaneous income	-	-	-	-	-	-
Investment income, net of fees	-	-	-	-	-	-
Total revenues	62,898,075	5,779,733	6,018,107	5,779,416	5,752,775	5,835,296
ULTIMATE LOSS	43,423,335	3,850,000	3,350,000	3,200,000	3,150,000	2,700,000
Paid losses (W/C & Medical)	41,869,416	3,538,964	3,221,069	2,859,340	2,814,054	2,429,081
Paid other claims expenses	3,013,182	264,846	225,356	168,368	212,695	165,625
Loss reserves	1,339,773	29,582	44,010	95,156	65,040	91,267
IBNR reserves	690,785	104,026	138,869	136,583	146,704	78,387
Subrogations/2nd injury received	(3,364,164)	(87,418)	(279,303)	(59,447)	(88,493)	(64,360)
Specific excess receivable	(125,654)	-	-	-	-	-
Claims administration	2,025,000	195,000	197,500	200,000	206,000	212,000
Workers compensation fund	1,507,971	167,979	208,037	272,432	161,246	70,330
Excess insurance expense	4,228,240	602,404	606,360	607,366	611,919	613,795
Total claim expenses	51,184,548	4,815,382	4,361,897	4,279,798	4,129,165	3,596,125
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	59,718,877	5,804,552	5,435,911	5,380,963	5,237,434	4,764,242
Total revenues over(under) expenses prior to premium reductions and investment allocations from reserves	3,179,198	(24,820)	582,197	398,453	515,341	1,071,054
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	5,524,198	175,180	582,197	398,453	515,341	1,071,054
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%	22.4%	23.7%	26.6%	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**

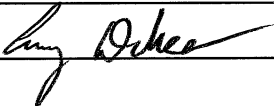
	2019	2020	2021	2022	2023	2024	Total
Premium contributions	5,833,054	5,782,361	5,509,555	5,895,465	6,866,188	6,998,590	128,948,615
Miscellaneous income						-	-
Investment income, net of fees						267,736	267,736
Total revenues	5,833,054	5,782,361	5,509,555	5,895,465	6,866,188	7,266,326	129,216,351
ULTIMATE LOSS	3,700,000	3,800,000	3,900,000	4,300,000	5,300,000	5,100,000	
Paid losses (W/C & Medical)	3,136,619	3,105,919	2,796,937	2,507,423	2,834,939	153,932	71,268,739
Paid other claims expenses	392,884	296,005	318,732	273,622	255,124	22,520	5,609,039
Loss reserves	227,010	321,784	661,131	1,250,610	3,061,272	695,652	7,882,287
IBNR reserves	127,522	153,266	222,622	385,467	(199,708)	4,227,896	6,212,419
Subrogations/2nd injury received	(178,610)	(76,974)	(99,423)	(60,521)	(7,253)	-	(4,365,965)
Specific excess receivable	(5,425)	-	-	(56,600)	(644,374)	-	(832,054)
Claims administration	218,000	224,500	232,000	239,000	254,000	65,260	4,268,260
Workers compensation fund	90,635	72,937	81,154	76,157	84,759	-	2,793,635
Excess insurance expense	625,468	656,197	707,502	770,631	761,670	817,302	11,608,854
Total claim expenses	4,634,103	4,753,634	4,920,657	5,385,788	6,400,428	5,982,562	104,445,214
Risk management fees	76,900	79,000	81,000	83,750	86,500	89,500	1,506,325
Premium taxes	52,764	52,172	48,956	49,719	61,172	64,000	1,166,787
Pool administration expenses	1,071,563	1,017,103	1,092,621	1,173,738	1,148,514	326,083	17,445,625
Professional fees	83,101	81,142	86,790	113,354	89,578	22,292	987,639
Total administrative expenses	1,284,328	1,229,417	1,309,367	1,420,561	1,385,764	501,875	21,106,376
Total administrative and claim expenses	5,918,431	5,983,051	6,230,024	6,806,349	7,786,192	6,484,437	125,551,590
Total revenues over(under) expenses prior to premium reductions and investment allocations from reserves	(85,377)	(200,690)	(720,469)	(910,884)	(920,004)	781,889	3,664,761
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	714,623	(690)	279,531	(910,884)	(920,004)	781,889	8,209,761
Investment income (unallocated)							9,060,635
Member Protection Fund (MPF)							2,500,000
Non-admitted prepaid expenses							(63,450)
Non-admitted property and equipment							(26,006)
Unrealized gains/losses on equity investments							574,114
Total fund balance							20,255,054
Administrative expenses ratio	26.4%	25.4%	29.0%	29.2%	24.1%	8.1%	20.4%

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

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

AS OF:	31-Mar-24	<u>PRE-AUDIT</u>	<u>PRE-AUDIT</u>
		<u>CURRENT FISCAL YEAR TO DATE</u>	<u>PREVIOUS FISCAL YEAR END</u>
ASSETS:			
ADMINISTRATIVE FUND			
	CASH	17,000	219,446
	INVESTMENTS	9,644,987	8,752,865
CLAIMS FUND			
	CASH	1,561,297	1,169,879
	INVESTMENTS	22,504,968	19,014,862
	PREMIUM CONTRIBUTIONS RECEIVABLE	331,350	500,315
	EXCESS INSURANCE RECOVERABLE	347	904
	INTEREST INCOME DUE AND ACCRUED	93,649	47,387
OTHER ASSETS			
	FIXED ASSETS	-	-
	OTHER RECEIVABLES	<u>165</u>	<u>8,318</u>
	TOTAL ASSETS	<u><u>34,153,763</u></u>	<u><u>29,713,976</u></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**

AS OF:	31-Mar-24	<u>PRE-AUDIT</u>	<u>PRE-AUDIT</u>
		<u>CURRENT FISCAL YEAR TO DATE</u>	<u>PREVIOUS FISCAL YEAR END</u>
LIABILITIES AND RESERVES:			
RESERVE FOR UNPAID CLAIMS		7,065,911	7,509,773
RESERVE FOR CLAIMS INCURRED BUT NOT REPORTED		6,212,418	1,927,916
UNEARNED PREMIUM CONTRIBUTIONS		-	-
OTHER EXPENSES DUE OR ACCRUED		104,195	204,652
TAXES, LICENSES, FEES DUE OR ACCRUED		516,185	513,353
PREMIUMS PAYABLE TO MEMBERS		-	319,751
EXCESS INSURANCE PREMIUM CONTRIBUTIONS PAYABLE		<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND RESERVES		<u>13,898,709</u>	<u>10,475,445</u>
FUND BALANCE AND SPECIAL RESERVE FUNDS:			
FUND BALANCE		17,755,054	16,738,531
MEMBER PROTECTION FUND		<u>2,500,000</u>	<u>2,500,000</u>
TOTAL FUND BALANCE AND SPECIAL RESERVE FUNDS		<u>20,255,054</u>	<u>19,238,531</u>
TOTAL LIABILITIES, RESERVES, AND FUND BALANCE		<u><u>34,153,763</u></u>	<u><u>29,713,976</u></u>

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

AS OF:	31-Mar-24	<u>PRE-AUDIT</u>	<u>PRE-AUDIT</u>
		<u>CURRENT FISCAL YEAR TO DATE</u>	<u>PREVIOUS FISCAL YEAR END</u>
SUMMARY OF OPERATIONS:			
UNDERWRITING INCOME			
	DIRECT PREMIUM CONTRIBUTIONS EARNED	<u>6,998,585</u>	<u>6,866,193</u>
	TOTAL UNDERWRITING INCOME	<u>6,998,585</u>	<u>6,866,193</u>
DEDUCTIONS			
	CLAIMS INCURRED, NET OF RECOVERIES	5,098,487	4,050,903
	CLAIMS ADJUSTMENT EXPENSES	65,260	254,000
	WORKERS COMP FUND	-	106,013
	EXCESS INSURANCE PREMIUM CONTRIBUTIONS EXPENSES	766,834	812,138
	OTHER ADMINISTRATIVE EXPENSES	<u>501,878</u>	<u>1,321,164</u>
	TOTAL UNDERWRITING DEDUCTIONS	<u>6,432,459</u>	<u>6,544,218</u>
	NET UNDERWRITING GAIN OR (LOSS)	566,126	321,975
INVESTMENT INCOME			
	INTEREST INCOME EARNED (NET OF INVESTMENT EXPENSES)	267,736	577,993
OTHER INCOME			
	OTHER INCOME	<u>-</u>	<u>-</u>
	NET INCOME (LOSS) BEFORE DIVIDENDS TO MEMBERS	833,862	899,968
	DIVIDENDS TO MEMBERS	<u>-</u>	<u>-</u>
	NET INCOME (LOSS) AFTER DIVIDENDS TO MEMBERS	<u><u>833,862</u></u>	<u><u>899,968</u></u>

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

AS OF:	31-Mar-24	<u>PRE-AUDIT</u>	<u>PRE-AUDIT</u>
		<u>CURRENT FISCAL YEAR TO DATE</u>	<u>PREVIOUS FISCAL YEAR END</u>
ANALYSIS OF FUND BALANCE:			
FUND BALANCE, PREVIOUS PERIOD		16,738,531	15,263,711
NET INCOME (LOSS)		833,862	899,968
CHANGE IN UNREALIZED GAIN (LOSS) ON EQUITY INVESTMENTS		236,360	582,641
CHANGE IN NON-ADMITTED ASSETS		<u>(53,699)</u>	<u>(7,789)</u>
TOTAL CHANGE IN FUND BALANCE		<u>1,016,523</u>	<u>1,474,820</u>
FUND BALANCE, CURRENT PERIOD		17,755,054	16,738,531
MEMBER PROTECTION FUND		<u>2,500,000</u>	<u>2,500,000</u>
TOTAL FUND BLANCE AND SPECIAL RESERVE FUNDS		<u><u>20,255,054</u></u>	<u><u>19,238,531</u></u>

KANSAS PREMIUM AND LOSS EXPERIENCE EXHIBIT

Contract Year January 1, 2024 to December 31, 2024

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

LINE OF BUSINESS		<u>WORKERS COMPENSATION</u>				EXPERIENCE CURRENT AS OF				31-Mar-24				
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
		Policy Years 1992-1999 Closed			1,127		1,127				-	-		
1	574	PCY24	66,276	2,510,763	2,000,000	130,000	2,130,000	2,577,039	50,000	385,126	54,465	489,591	81%	19%
2	697	PCY23	71,996	2,563,748	2,249,999	130,000	2,379,999	2,635,744	50,000	442,783	68,931	561,714	78%	22%
		Policy Year 2002 Closed			-		-				-	-		
1	908	PCY21	208,470	4,128,961	3,100,000	145,000	3,245,000	4,337,431	50,000	521,973	123,946	695,919	83%	17%
1	858	PCY20	210,973	4,733,784	4,575,001	165,000	4,740,001	4,944,757	50,000	559,377	142,370	751,747	84%	16%
1	872	PCY19	431,112	5,171,471	4,200,000	165,000	4,365,000	5,602,583	50,000	579,739	174,945	804,683	84%	16%
		Policy Year 2006 Closed			(1,665)		(1,665)				-	-		
4	868	PCY17	455,190	5,929,212	4,950,001	175,000	5,125,001	6,384,402	55,000	614,429	201,099	870,528	85%	15%
4	820	PCY16	460,300	6,402,282	4,750,000	175,000	4,925,000	6,862,582	55,000	630,360	215,161	900,521	86%	14%
5	718	PCY15	453,423	6,465,290	3,500,000	180,000	3,680,000	6,918,713	60,000	648,089	207,260	915,349	86%	14%
4	749	PCY14	449,005	5,494,919	4,350,001	190,000	4,540,001	5,943,924	60,000	670,941	210,846	941,787	83%	17%
1	603	PCY13	433,106	5,348,641	2,850,000	190,000	3,040,000	5,781,747	60,000	692,280	207,436	959,716	82%	18%
3	671	PCY12	451,179	4,846,257	4,050,000	190,000	4,240,000	5,297,436	60,000	735,390	252,415	1,047,804	78%	22%
3	600	PCY11	537,210	5,074,507	2,850,000	190,000	3,040,000	5,611,717	60,000	818,074	224,867	1,102,941	78%	22%
1	717	PCY10	602,404	5,177,329	3,850,000	195,000	4,045,000	5,779,733	65,000	872,397	219,752	1,157,148	78%	22%
2	647	PCY9	606,360	5,411,747	3,350,000	197,500	3,547,500	6,018,107	67,500	952,142	262,409	1,282,051	76%	24%
3	676	PCY8	607,366	5,172,050	3,200,000	200,000	3,400,000	5,779,416	70,000	979,324	324,272	1,373,596	73%	27%
2	706	PCY7	611,919	5,140,856	3,150,000	206,000	3,356,000	5,752,775	72,500	983,924	213,091	1,269,515	75%	25%
1	665	PCY6	613,795	5,221,501	2,700,000	212,000	2,912,000	5,835,296	74,675	1,041,038	122,734	1,238,447	76%	24%
3	708	PCY5	625,468	5,207,586	3,700,000	218,000	3,918,000	5,833,054	76,900	1,154,664	143,399	1,374,963	74%	26%

KANSAS PREMIUM AND LOSS EXPERIENCE EXHIBIT

Contract Year January 1, 2024 to December 31, 2024

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

LINE OF BUSINESS			WORKERS COMPENSATION											EXPERIENCE CURRENT AS OF	31-Mar-24
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	
5	648	PCY4	656,197	5,126,164	3,800,000	224,500	4,024,500	5,782,361	79,000	1,098,245	125,109	1,302,354	75%	25%	
12	621	PCY3	707,502	4,802,053	3,900,000	232,000	4,132,000	5,509,555	81,000	1,179,411	130,110	1,390,521	71%	29%	
21	707	PCY2	770,631	5,124,834	4,300,000	239,000	4,539,000	5,895,465	83,750	1,287,092	125,876	1,496,718	71%	29%	
208	746	PCY1	761,670	6,104,518	5,300,000	254,000	5,554,000	6,866,188	86,500	1,238,092	145,931	1,470,522	76%	24%	
197	277	CCY	817,302	6,181,288	5,100,000	65,260	5,165,260	6,998,590	89,500	348,375	64,000	501,875	92%	8%	

PCY = Prior Contract Year
 CCY= Current Contract Year

**KWORCC
Check Register
March 2024**

Date	Num	Name	Memo	Account	Amount
03/01/2024	ACH	First Bankcard - Brandon Mann	03/01/2024 credit card payment	1108 - KVB - Admin	(644.89)
03/01/2024	ACH	First Bankcard - Ben Woner	03/01/2024 credit card payment	1108 - KVB - Admin	(547.80)
03/01/2024	ACH	KPERS - Empower	PPE 02/29/2024 457 plan	1108 - KVB - Admin	(992.37)
03/01/2024	ACH	KPERS - Empower	PPE 02/29/2024 401(a)	1108 - KVB - Admin	(592.27)
03/01/2024	ACH	KPERS	PPE 02/29/2024 KPERS OGLI	1108 - KVB - Admin	(11.40)
03/03/2024	ACH	TRISTAR Risk Management	Invoice #116442 - 3/24 monthly installment fee	1103 - KVB - Claims	(21,753.33)
03/08/2024	ACH	First Bankcard - Ben Woner	03/08/2024 credit card payment	1108 - KVB - Admin	(541.40)
03/08/2024	ACH	First Bankcard - Monica Biggerstaff	03/08/2024 credit card payment	1108 - KVB - Admin	(156.86)
03/08/2024	ACH	First Bankcard - Brandon Mann	03/08/2024 credit card payment	1108 - KVB - Admin	(290.59)
03/08/2024	ACH	First Bankcard - Jesse Pfannenstiel	03/08/2024 credit card payment	1108 - KVB - Admin	(144.57)
03/08/2024	ACH	First Bankcard - Nicole Jarboe-Paxson	03/08/2024 credit card payment	1108 - KVB - Admin	(138.52)
03/08/2024	ACH	ADP, Inc.	PPE 02/29/2024 processing fees	1108 - KVB - Admin	(84.03)
03/14/2024	ACH	ADP, Inc.	PPE 3/15/2024 net pay	1108 - KVB - Admin	(31,079.63)
03/14/2024	ACH	ADP, Inc.	PPE 3/15/2024 payroll taxes	1108 - KVB - Admin	(16,600.83)
03/15/2024	ACH	KPERS	PPE 3/15/2024 KPERS	1108 - KVB - Admin	(5,876.61)
03/15/2024	ACH	KPERS	PPE 3/15/2024 KPERS after retirement	1108 - KVB - Admin	(3,832.07)
03/15/2024	ACH	First Bankcard - Nicole Jarboe-Paxson	03/15/2024 credit card payment	1108 - KVB - Admin	(26.50)
03/15/2024	ACH	First Bankcard - Ben Woner	03/15/2024 credit card payment	1108 - KVB - Admin	(444.00)
03/15/2024	ACH	First Bankcard - Brandon Mann	03/15/2024 credit card payment	1108 - KVB - Admin	(1,260.55)
03/15/2024	ACH	First Bankcard - Jesse Pfannenstiel	03/15/2024 credit card payment	1108 - KVB - Admin	(38.21)
03/15/2024	ACH	First Bankcard - James Parrish	03/15/2024 credit card payment	1108 - KVB - Admin	(277.50)
03/18/2024	ACH	KPERS - Empower	PPE 3/15/2024 457 plan	1108 - KVB - Admin	(1,869.21)
03/18/2024	ACH	KPERS - Empower	PPE 3/15/2024 401(a)	1108 - KVB - Admin	(1,111.57)
03/21/2024	ACH	First Bankcard - Nicole Jarboe-Paxson	03/21/2024 credit card payment	1108 - KVB - Admin	(196.81)
03/21/2024	ACH	First Bankcard - Brandon Mann	03/21/2024 expense report	1108 - KVB - Admin	(116.46)
03/21/2024	ACH	First Bankcard - Ben Woner	03/21/2024 credit card payment	1108 - KVB - Admin	(1,021.31)
03/21/2024	ACH	First Bankcard - Jesse Pfannenstiel	03/21/2024 credit card payment	1108 - KVB - Admin	(200.03)
03/22/2024	ACH	ADP, Inc.	PPE 03/15/2024 processing fees	1108 - KVB - Admin	(84.03)
03/28/2024	ACH	BCBS of Kansas	April insurance premiums	1108 - KVB - Admin	(4,654.38)
03/28/2024	ACH	First Bankcard - Ben Woner	03/28/2024 credit card payment	1108 - KVB - Admin	(114.97)
03/28/2024	ACH	First Bankcard - Jesse Pfannenstiel	03/28/2024 credit card payment	1108 - KVB - Admin	(388.36)

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KWORCC Check Register March 2024

03/28/2024	ACH	ADP, Inc.	PPE 03/31/2024 net pay	1108 - KVB - Admin	(17,313.34)
03/28/2024	ACH	ADP, Inc.	PPE 03/31/2024 payroll taxes	1108 - KVB - Admin	(7,922.22)
03/29/2024	ACH	KPERS - Empower	PPE 03/31/2024 457 plan	1108 - KVB - Admin	(992.37)
03/29/2024	ACH	KPERS - Empower	PPE 03/31/2024 401(a)	1108 - KVB - Admin	(592.27)
03/29/2024	ACH	KPERS	PPE 03/31/2024 KPERS	1108 - KVB - Admin	(3,151.89)
03/29/2024	ACH	KPERS	PPE 03/31/2024 KPERS after retirement	1108 - KVB - Admin	(2,031.77)
03/29/2024	ACH	Kansas.gov	Group Funded WC Pool 2023 premium tax	1108 - KVB - Admin	(61,172.00)
03/06/2024	21202	Ben Woner		1108 - KVB - Admin	(65.00)
03/06/2024	21203	Brandon Mann		1108 - KVB - Admin	(65.00)
03/06/2024	21204	Comanche County Hospital - V		1108 - KVB - Admin	(2,631.00)
03/06/2024	21205	Data-Tel		1108 - KVB - Admin	(108.80)
03/06/2024	21206	Edwards County - V		1108 - KVB - Admin	(1,643.00)
03/06/2024	21207	Gary Caspers		1108 - KVB - Admin	(214.67)
03/06/2024	21208	James Parrish		1108 - KVB - Admin	(815.00)
03/06/2024	21209	Jayhawk Tower Partners, LLC		1108 - KVB - Admin	(165.00)
03/06/2024	21210	Jes Pfannenstiel		1108 - KVB - Admin	(65.00)
03/06/2024	21211	Legacy National Audit Bureau		1108 - KVB - Admin	(776.00)
03/06/2024	21212	Monica Biggerstaff		1108 - KVB - Admin	(65.00)
03/06/2024	21213	NEKES - V		1108 - KVB - Admin	(284.00)
03/06/2024	21214	Nicole Jarboe-Paxson		1108 - KVB - Admin	(73.71)
03/06/2024	21215	Parrish Management Corporation - V		1108 - KVB - Admin	(6,363.64)
03/06/2024	21216	Ralph Unger		1108 - KVB - Admin	(514.82)
03/06/2024	21217	Rob Roberts		1108 - KVB - Admin	(100.50)
03/06/2024	21218	Sandy Barton		1108 - KVB - Admin	(643.20)
03/06/2024	21219	Stan McEvoy		1108 - KVB - Admin	(495.80)
03/06/2024	21220	Wayne Wilt		1108 - KVB - Admin	(224.70)
03/13/2024	21221	Barber County - V		1108 - KVB - Admin	(4,771.00)
03/13/2024	21222	Ben Woner		1108 - KVB - Admin	(626.00)
03/13/2024	21223	Brandon Mann	1/1/2024 - 2/29/24 Expense report	1108 - KVB - Admin	(489.65)
03/13/2024	21224	Ellsworth County RWD No. 1 - V		1108 - KVB - Admin	(893.00)
03/13/2024	21225	Hamilton County Hospital - V		1108 - KVB - Admin	(2,529.00)
03/13/2024	21226	Jefferson County - V		1108 - KVB - Admin	(75.00)

**KWORCC
Check Register
March 2024**

03/13/2024	21227	Jes Pfannenstiel		1108 - KVB - Admin	(102.00)
03/13/2024	21228	Legacy National Audit Bureau		1108 - KVB - Admin	(6,576.00)
03/13/2024	21230	State Line Awards & Custom Design		1108 - KVB - Admin	(484.90)
03/13/2024	21231	Wabaunsee County - V		1108 - KVB - Admin	(2,570.00)
03/13/2024	21232	Wendling Noe Nelson & Johnson	4597	1108 - KVB - Admin	(420.00)
03/13/2024	21233	Meade County - V		1108 - KVB - Admin	(1,774.00)
03/20/2024	21234	Jewell County - V		1108 - KVB - Admin	(6,039.00)
03/20/2024	21235	Norton County - V		1108 - KVB - Admin	(6,682.00)
03/20/2024	21237	Parrish Management Corporation - V		1108 - KVB - Admin	(389.04)
03/20/2024	21238	Osage County - V		1108 - KVB - Admin	(3,586.00)
03/27/2024	21239	Anderson County - V	2023 Premium Deposit Refund	1108 - KVB - Admin	(7,114.00)
03/27/2024	21240	Clay County - V	2023 Premium Deposit Refund	1108 - KVB - Admin	(15,404.00)
03/27/2024	21241	Decatur County - V	2023 Premium Deposit Refund	1108 - KVB - Admin	(12,986.00)
03/27/2024	21242	Finney County - V	2023 Premium Deposit Refund	1108 - KVB - Admin	(27,998.00)
03/27/2024	21243	Gray County - V	2023 Premium Deposit Refund	1108 - KVB - Admin	(11,982.00)
03/27/2024	21244	Hamilton County - V	2023 Premium Deposit Refund	1108 - KVB - Admin	(7,859.00)
03/01/2024	21245	J.J.Keller & Associates, Inc.		1108 - KVB - Admin	(7,295.00)
03/01/2024	21246	Legacy National Audit Bureau		1108 - KVB - Admin	(12,128.00)
03/27/2024	21250	Reno County - V	2023 Premium Deposit Refund	1108 - KVB - Admin	(40,668.00)
03/27/2024	21251	Rooks County - V	2023 Premium Deposit Refund	1108 - KVB - Admin	(8,419.00)
03/27/2024	21252	Saline County - V	2023 Premium Deposit Refund	1108 - KVB - Admin	(16,097.00)
03/27/2024	21253	Stevens County - V	2023 Premium Deposit Refund	1108 - KVB - Admin	(12,382.00)
03/27/2024	21254	Endeavor Inn & Suites		1108 - KVB - Admin	(313.11)
03/27/2024	21255	Wendling Noe Nelson & Johnson	4597	1108 - KVB - Admin	(4,485.00)
03/27/2024	21256	Woner, Reeder & Girard, PA	5809	1108 - KVB - Admin	(590.00)
03/27/2024	212247	Marion County - V	2023 Premium Deposit Refund	1108 - KVB - Admin	(17,740.00)
03/27/2024	212248	Marshall County - V	2023 Premium Deposit Refund	1108 - KVB - Admin	(10,617.00)
03/27/2024	212249	Neosho County - V	2023 Premium Deposit Refund	1108 - KVB - Admin	(10,786.00)
					<u><u>(466,450.46)</u></u>

Performance by Asset Class

Asset Class / Benchmark	Alloc %	Market Value	3 Months	YTD	FYTD	1 Year	3 Years	5 Years
Cash Equivalent	4.6%	220,072	1.30%	1.30%	1.30%	5.19%	2.59%	1.91%
<i>3-Month Treasury Bill</i>	5.0%	-	1.37%	1.37%	1.37%	5.52%	2.70%	2.07%
Equities	95.4%	4,528,305	8.71%	8.71%	8.71%	22.27%	6.06%	11.11%
<i>73% RUS 3000, 27% MSCI ACWI EX US NET</i>	95.0%	-	8.34%	8.34%	8.34%	23.53%	7.36%	11.87%
Total Portfolio (Gross of fees)	100.0%	4,748,377	8.34%	8.34%	8.34%	21.03%	5.85%	10.74%
Total Portfolio (Net of fees)	-	-	8.18%	8.18%	8.18%	20.32%	5.21%	10.08%
<i>IPS Target Weighted - Asset Class Blend</i>	100.0%	-	7.99%	7.99%	7.99%	22.62%	7.19%	11.45%

Returns for time periods greater than 1 year are annualized.

KWORCC Trustees'
Quarterly Investment Summary - March 2024

				<u>Limitation</u>	<u>Over (under) limit</u>
Regulatory limits					
Total admitted assets - KID quarterly filing as of 03/31/2024	\$	34,153,763	<--- last filing with the insurance commissioner		
* Limit in any individual investment (excluding US Govt)		5%		1,707,688	
** and limit per individual repurchase agreement		5%		1,707,688	
*** Equities limit in any one investment company		10%		3,415,376	
*** Total equity investments		25%		8,538,441	
**** Leeway clause limit per investment		10%		3,415,376	
Bonds					
	<u>Cost</u>	<u>Market value</u>	<u>Unrealized gain (loss)</u>		
U.S. Treasury Bills	\$ 2,971,389	\$ 2,968,520	\$ (2,869)	No limitation	
United States Treasury Notes	5,937,482	5,924,687	(12,795)	No limitation	
Federal Government Agency Securities	13,520,000	12,184,681	(1,335,319)	No limitation	
Mortgage-Backed Securities	3,005,363	2,715,694	(289,669)	No limitation	
Taxable Municipal Bonds	250,000	189,848	(60,152)	No limitation	
Agency CMBS CMOS Securities	37,344	37,301	(43)	No limitation	
Total bonds as of 03/31/2024	<u>\$ 25,721,578</u>	<u>\$ 24,020,731</u>	<u>\$ (1,700,847)</u>		
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	\$ 219,099	\$ 219,099	\$ -	1,707,688	(1,488,589) OK
Invesco Oppenheimer Dev Mkts - R6	124,117	149,640	25,523	1,707,688	(1,558,048) OK
iShares Russell 1000 L/C Index K	1,050,043	1,083,932	33,889	1,707,688	(623,756) OK
Dodge & Cox Intl Stock	249,326	302,229	52,903	1,707,688	(1,405,459) OK
Dodge & Cox Stock	169,712	200,161	30,449	1,707,688	(1,507,527) OK
John Hancock Disc Val M/C - R6	39,098	59,575	20,477	1,707,688	(1,648,113) OK
JPM L/C Growth-R6	165,248	255,290	90,042	1,707,688	(1,452,398) OK
T Rowe New Horizons-I	52,721	59,150	6,429	1,707,688	(1,648,538) OK
VanGuard Intl Grwth-Adm	290,096	307,834	17,738	1,707,688	(1,399,854) OK
VanGuard Dev Mkts Index - Adm	323,139	372,024	48,885	1,707,688	(1,335,664) OK
VanGuard Instl Index-Inst	1,000,852	1,175,520	174,668	1,707,688	(532,168) OK
VanGuard M/C Index-Inst	339,077	381,683	42,606	1,707,688	(1,326,005) OK
VanGuard S/C Index-Inst	151,736	177,814	26,078	1,707,688	(1,529,874) OK
Total equities as of 03/31/2024	<u>\$ 4,174,264</u>	<u>\$ 4,743,951</u>	<u>\$ 569,687</u>	8,538,441	(3,794,490) OK
Repurchase agreements (included in cash)					
Kaw Valley Bank (claims account)	\$ 500,000	\$ 500,000	\$ -	1,707,688	(1,207,688) OK
Kaw Valley Bank (admin account)	261,746	261,746	-	1,707,688	(1,445,942) OK
Country Club Bank	820,000	820,000	-	1,707,688	(887,688) OK
Total repurchase agreements as of 03/31/2024	<u>\$ 1,581,746</u>	<u>\$ 1,581,746</u>	<u>\$ -</u>		
* 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."					



Fiscal Year Summary (MO / Ind) Group

Workers Comp (Medical Only / Indemnity Group)

03/01/2024 - 03/31/2024

Insured: Kansas Workers Risk Cooperative For Counties1

Fiscal Year	Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
	Indem	0	1	1	0.00	0.00	0.00	1.50	0.00	1.50	0.00	1.50
2016/2017		0	1	1	0.00	0.00	0.00	1.50	0.00	1.50	0.00	1.50

Kansas Workers Risk Cooperative For Counties1 Insured Total:

Indem Total:	0	1	1	0.00	0.00	0.00	0.00	1.50	0.00	1.50	0.00	1.50
Insured Total:	0	1	1	0.00	0.00	0.00	0.00	1.50	0.00	1.50	0.00	1.50

Kansas Workers Risk Cooperative for Counties Insurer Total:

Indem Total:	156	2562	2718	264,380.69	(56,545.99)	(367.62)	84,670,893.58	7,143,485.73	91,814,379.31	(4,580,987.63)	87,233,391.68
MO Total:	312	14095	14407	82,370.92	114,424.77	0.00	8,821,006.34	747,994.48	9,569,000.82	(464,469.75)	9,104,531.07
RO Total:	18	4896	4914	0.00	(800.00)	0.00	1,105.84	0.00	1,105.84	(93.00)	1,012.84
Insurer Total:	486	21553	22039	346,751.61	57,078.78	(367.62)	93,493,005.76	7,891,480.21	101,384,485.97	(5,045,550.38)	96,338,935.59
Grand Total:	486	21553	22039	346,751.61	57,078.78	(367.62)	93,493,005.76	7,891,480.21	101,384,485.97	(5,045,550.38)	96,338,935.59

Run Date: 04/02/2024 08:04:00

TRISTAR - Confidential

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TRISTAR

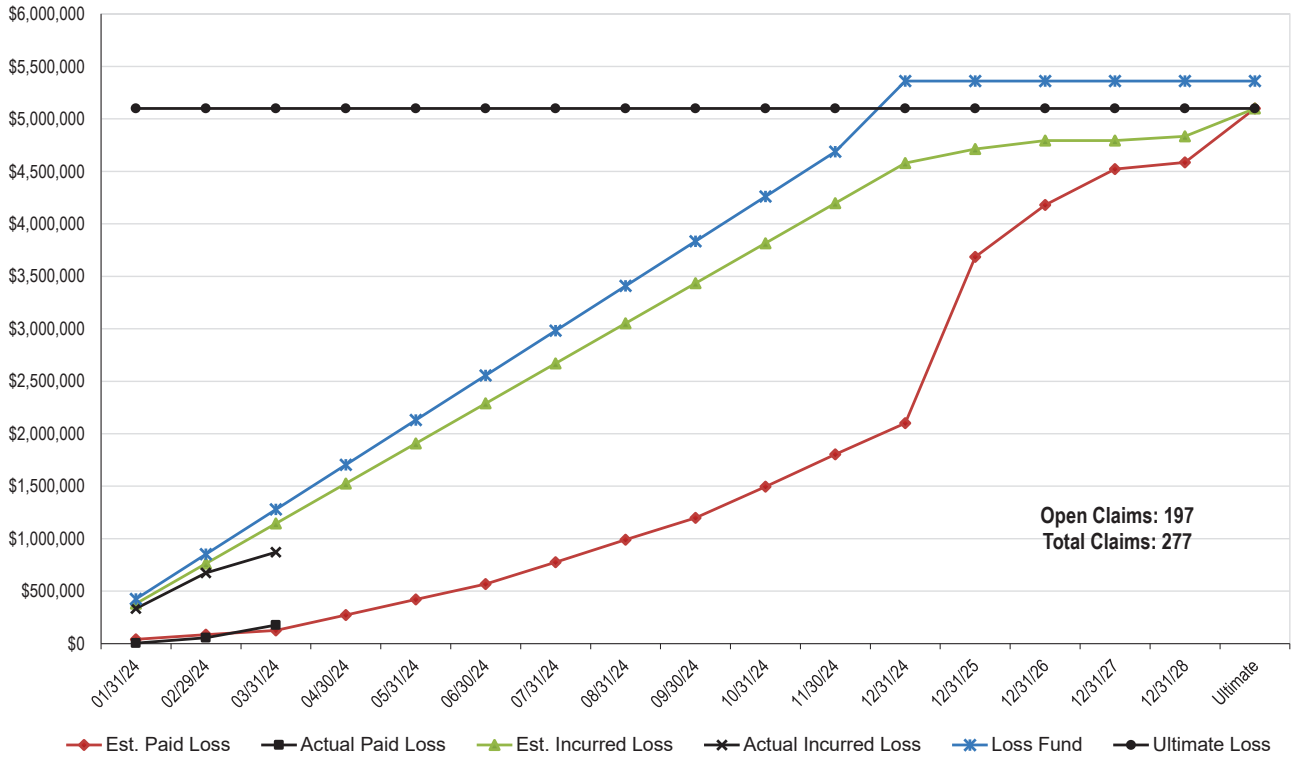
Savings Summary Report

Report range : 20240301 to 20240331
 Client selection : kworcc
 Executed at : Apr 1, 2024, 5:12:55 AM

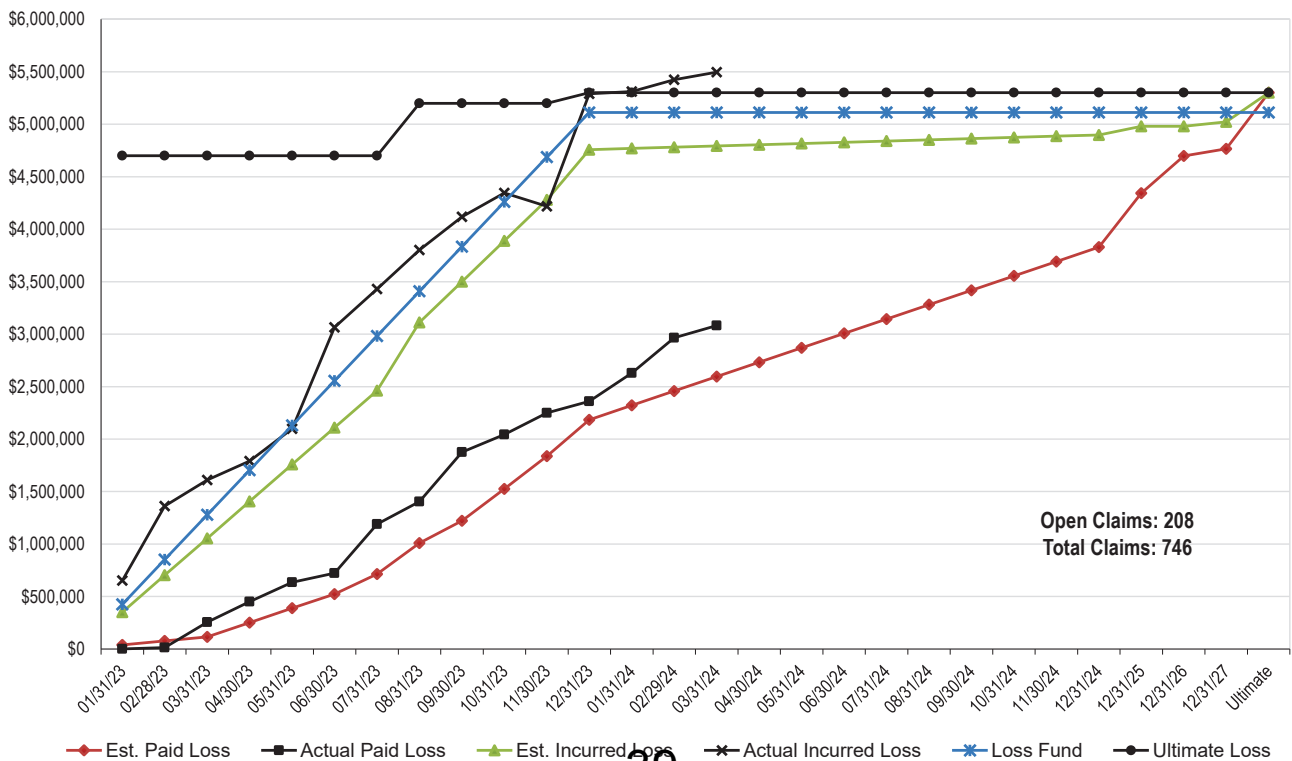
KANSAS WORKERS RISK COOP (KWORCC)

Bill Type	Bills Invoiced	Lines Invoiced	Billed Charges	BR Savings	PPO Savings	SR Savings	Total Allowed	BR Fees	PPO Fees	Total Fees	Gross Savings	Gross Savings Pct	PPO Hits	PPO Penetration Pct
Ambulatory Surgery Center	1	5	\$ 38,705.00	\$ 13,508.02	\$ 1,259.85	\$ 0.00	\$ 23,937.13	\$ 11.50	\$ 340.16	\$ 351.66	\$ 14,767.87	38 %	1	100 %
Chiropractic	5	17	\$ 859.00	\$ 55.00	\$ 22.86	\$ 0.00	\$ 781.14	\$ 47.50	\$ 6.17	\$ 53.67	\$ 77.86	9 %	1	20 %
Hospital OP	116	499	\$ 246,062.05	\$ 99,843.87	\$ 25,127.85	\$ 0.00	\$ 121,090.33	\$ 11,027.40	\$ 6,784.54	\$ 17,811.94	\$ 124,971.72	51 %	102	88 %
Medical Supply/DME	1	1	\$ 1,976.30	\$ 1,976.30	\$ 0.00	\$ 0.00	\$ 0.00	\$ 11.50	\$ 0.00	\$ 11.50	\$ 1,976.30	100 %	0	0 %
Pharmacy	39	59	\$ 4,659.49	\$ 483.10	\$ 8.23	\$ 0.00	\$ 4,168.16	\$ 370.50	\$ 2.22	\$ 372.72	\$ 491.33	11 %	2	5 %
Podiatrist	4	6	\$ 1,192.40	\$ 390.23	\$ 113.87	\$ 0.00	\$ 688.30	\$ 40.00	\$ 30.75	\$ 70.75	\$ 504.10	42 %	3	75 %
Provider/Physician	227	378	\$ 87,128.81	\$ 40,196.66	\$ 6,281.85	\$ 0.00	\$ 40,650.30	\$ 2,184.50	\$ 1,696.18	\$ 3,880.68	\$ 46,478.51	53 %	178	78 %
PT/OT	68	262	\$ 22,537.91	\$ 5,824.71	\$ 2,600.73	\$ 0.00	\$ 14,112.47	\$ 672.00	\$ 702.23	\$ 1,374.23	\$ 8,425.44	37 %	61	90 %
	461	1227	\$ 403,120.96	\$ 162,277.89	\$ 35,415.24	\$ 0.00	\$ 205,427.83	\$ 14,364.90	\$ 9,562.25	\$ 23,927.15	\$ 197,693.13	49 %	348	75 %
Full Duplicate	50	130	\$ 20,194.70	\$ 20,194.70	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 20,194.70	100 %	0	0 %
Reconsideration	5	0	\$ 0.00	(\$ 16,407.80)	\$ 1,038.40	\$ 0.00	\$ 15,369.40	(\$ 1,931.65)	\$ 280.37	(\$ 1,651.28)	(\$ 15,369.40)	null	4	80 %
	55	130	\$ 20,194.70	\$ 3,786.90	\$ 1,038.40	\$ 0.00	\$ 15,369.40	(\$ 1,931.65)	\$ 280.37	(\$ 1,651.28)	\$ 4,825.30	24 %	4	7 %
Total	516	1357	\$ 423,315.66	\$ 166,064.79	\$ 36,453.64	\$ 0.00	\$ 220,797.23	\$ 12,433.25	\$ 9,842.62	\$ 22,275.87	\$ 202,518.43	48 %	352	68 %

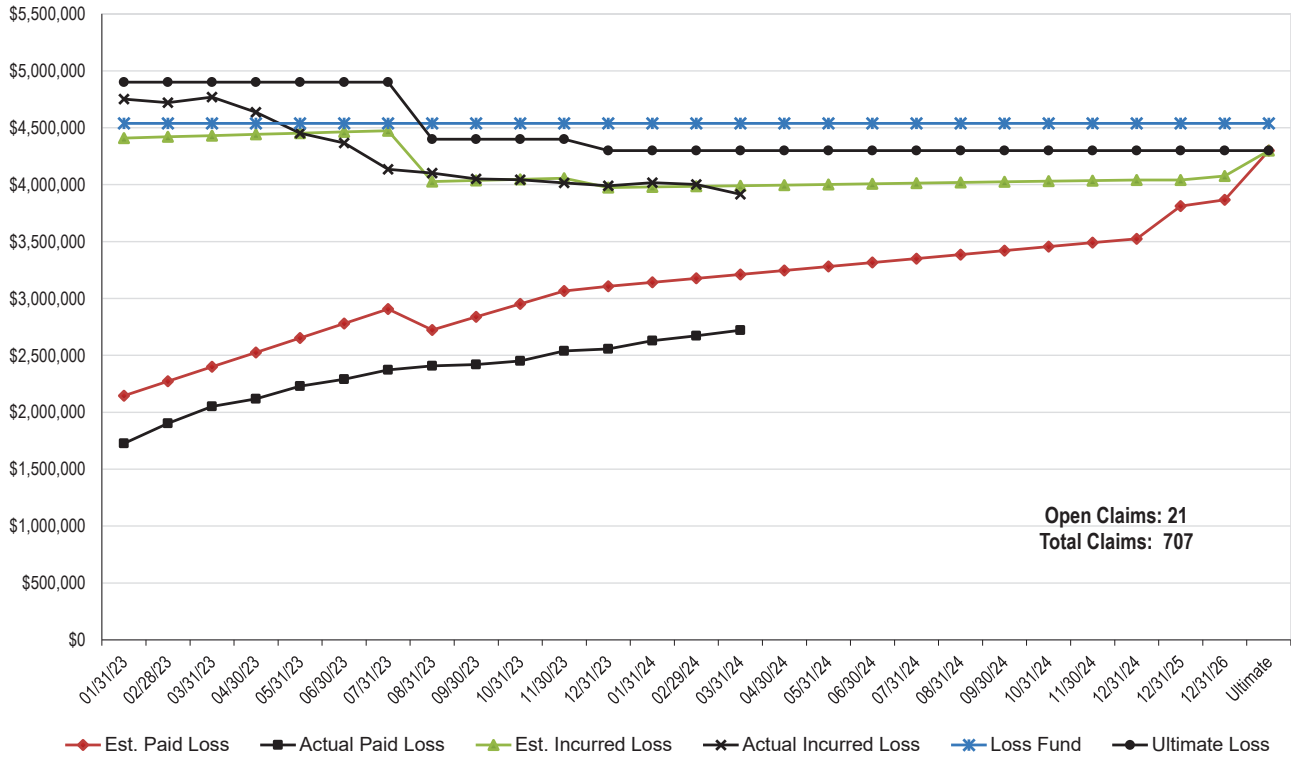
2024 Policy Year Performance Valued as of 3/31/2024



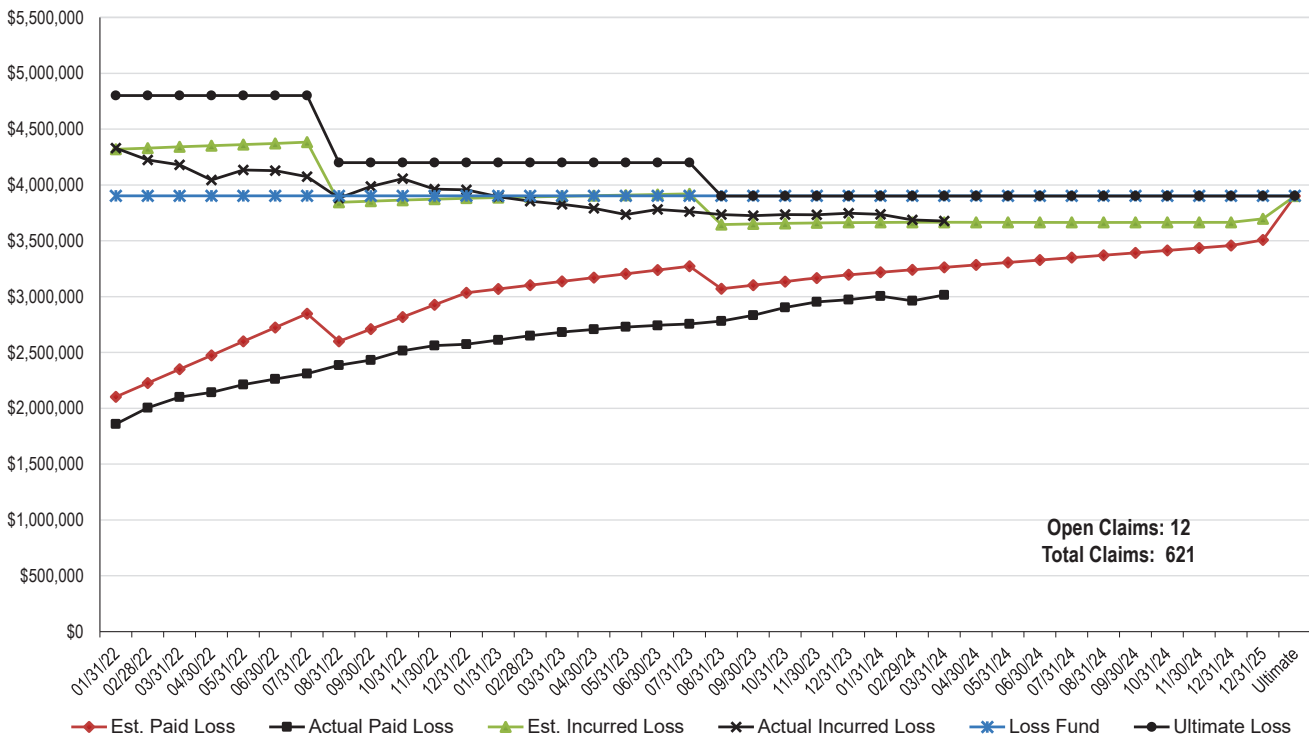
2023 Policy Year Performance Valued as of 3/31/2024



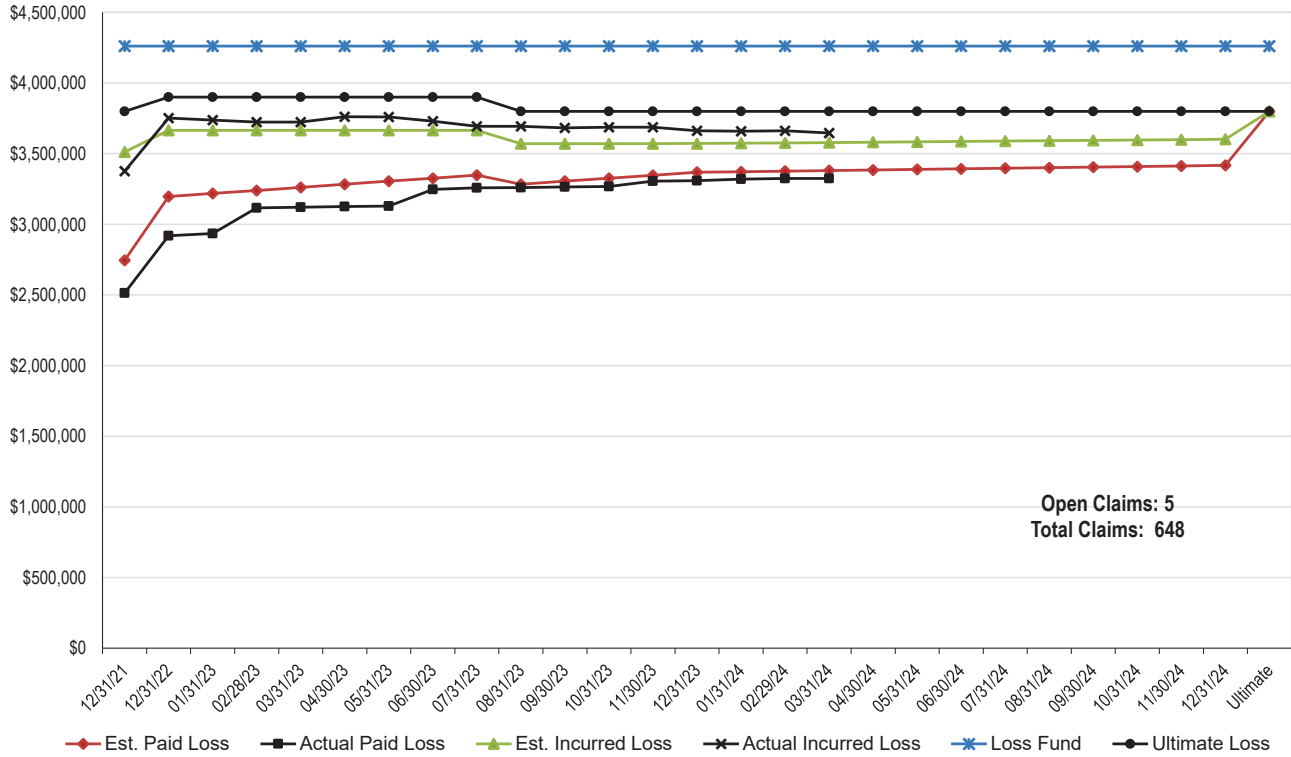
2022 Policy Year Performance Valued as of 3/31/2024



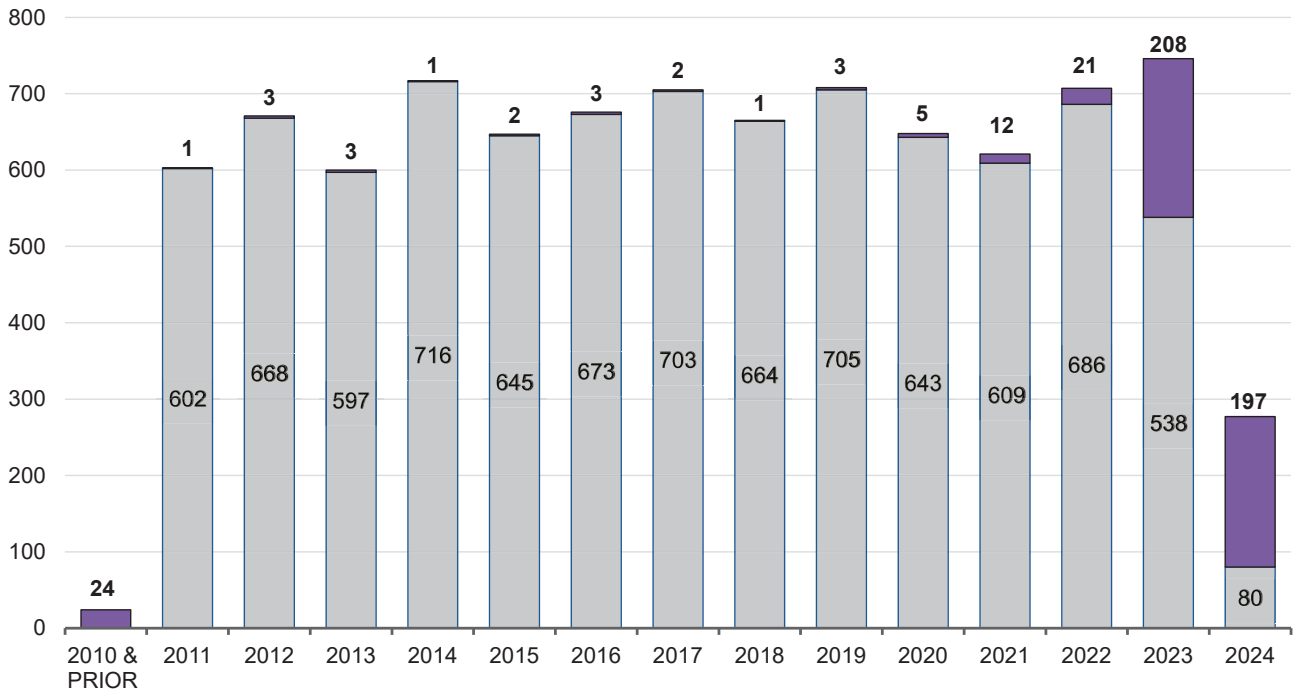
2021 Policy Year Performance Valued as of 3/31/2024



2020 Policy Year Performance Valued as of 3/31/2024



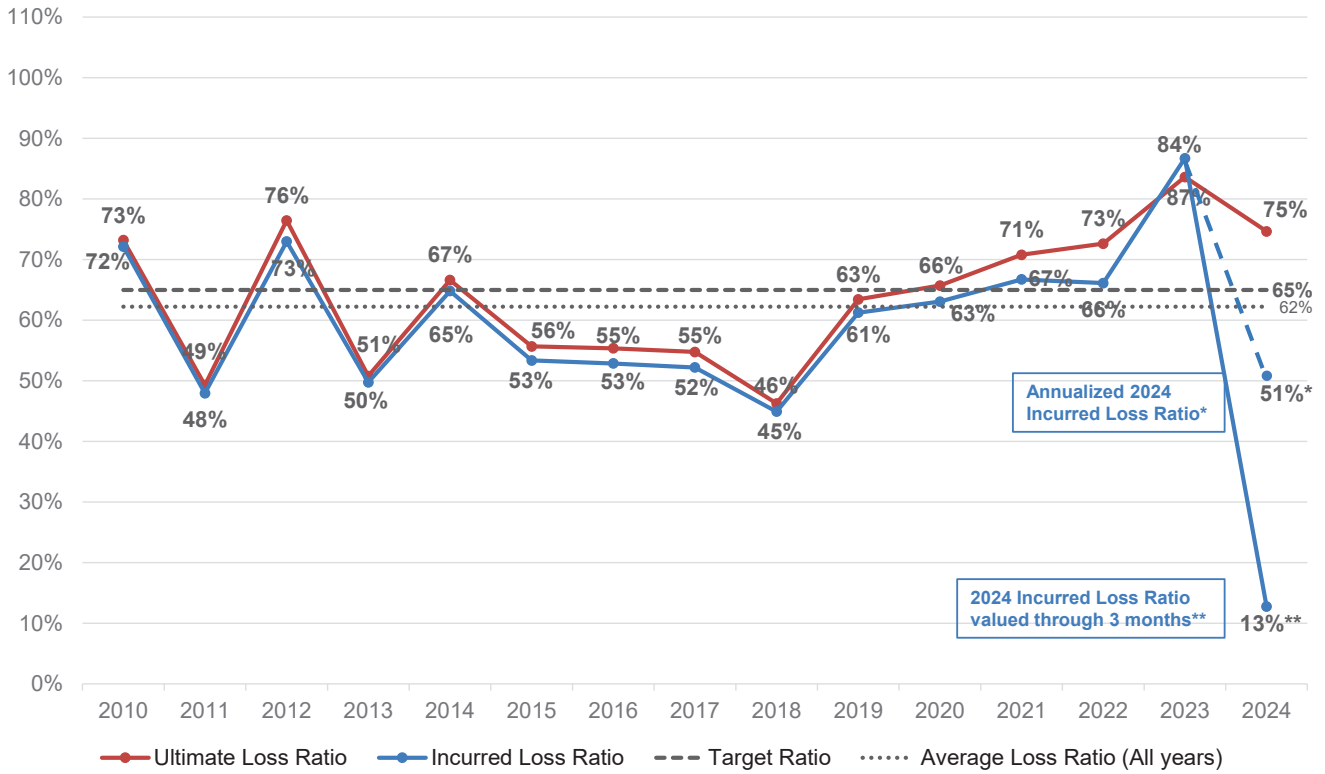
Open/Closed Claims by Policy Year Valued as of 3/31/2024



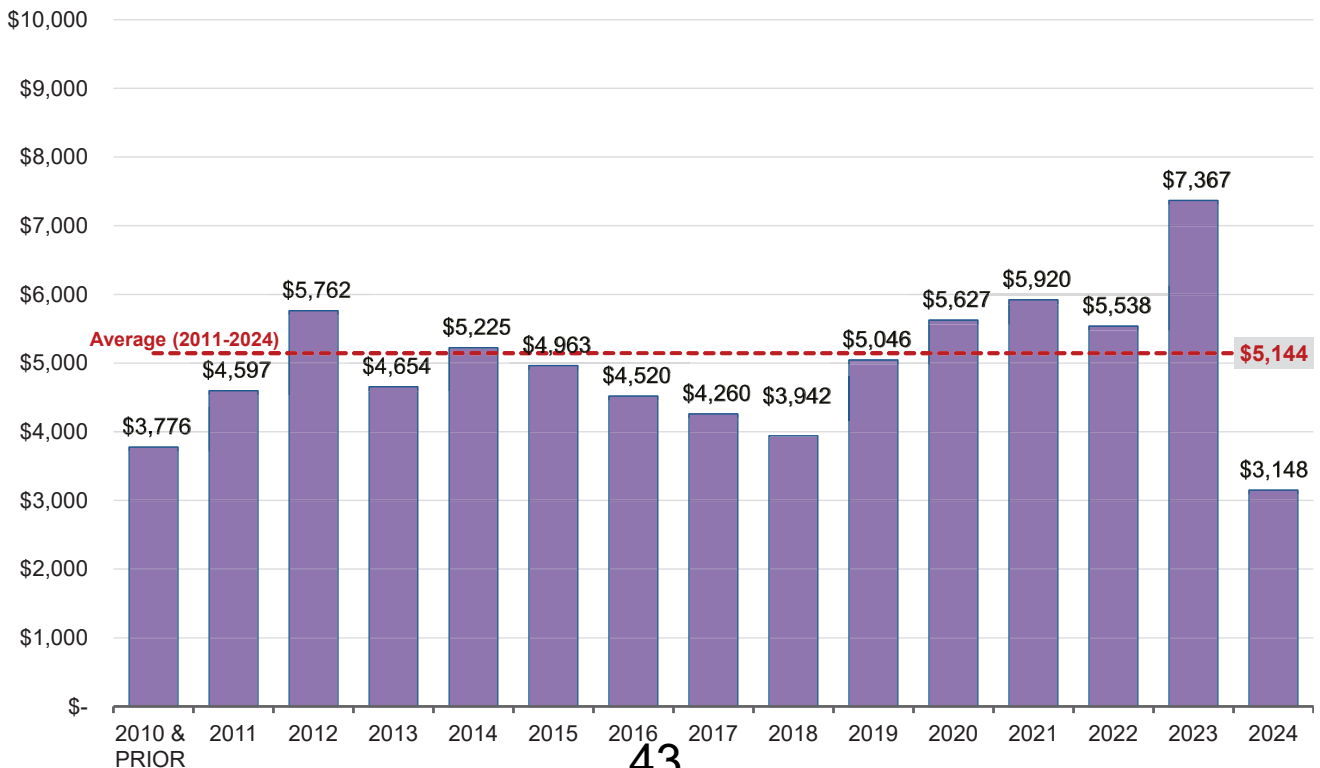
2010 and Prior Years
Closed Claims - 13,023
Open Claims - 24

■ Closed
 ■ Open

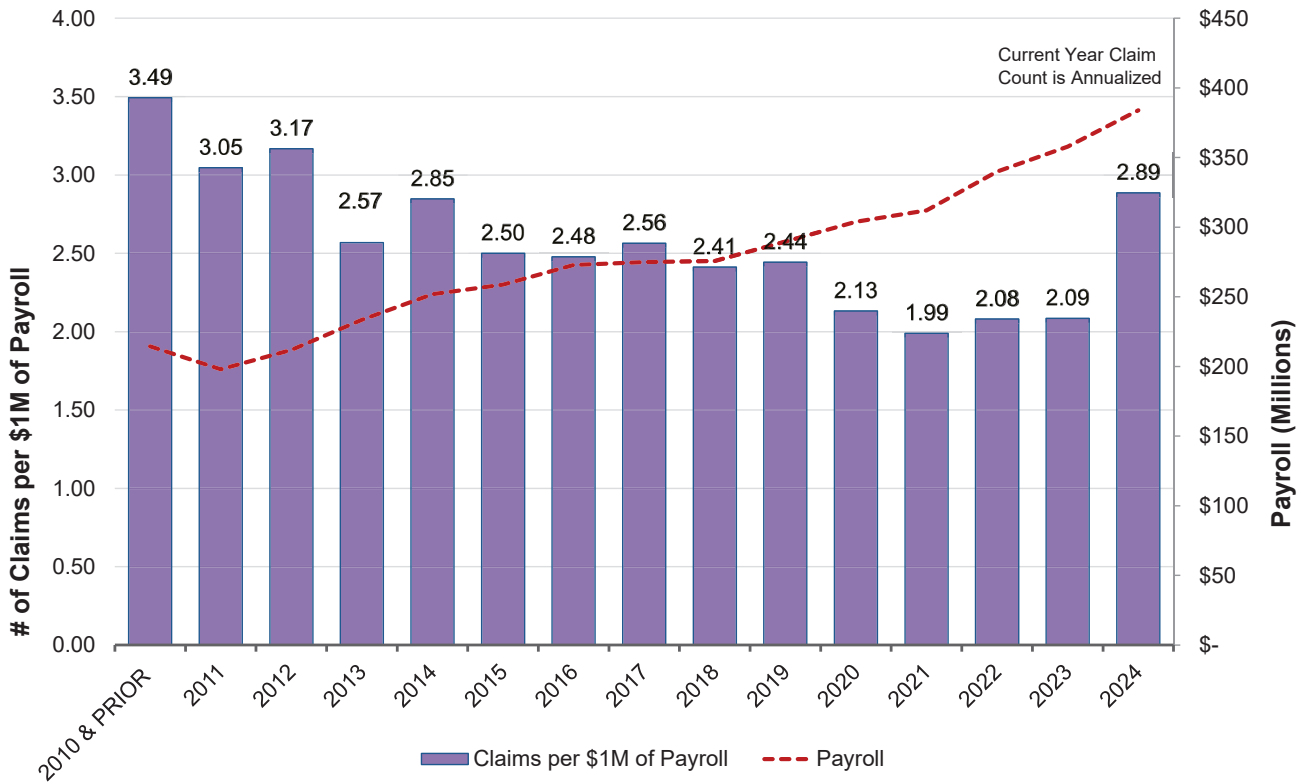
Loss Ratios by Policy Year Valued as of 3/31/2024



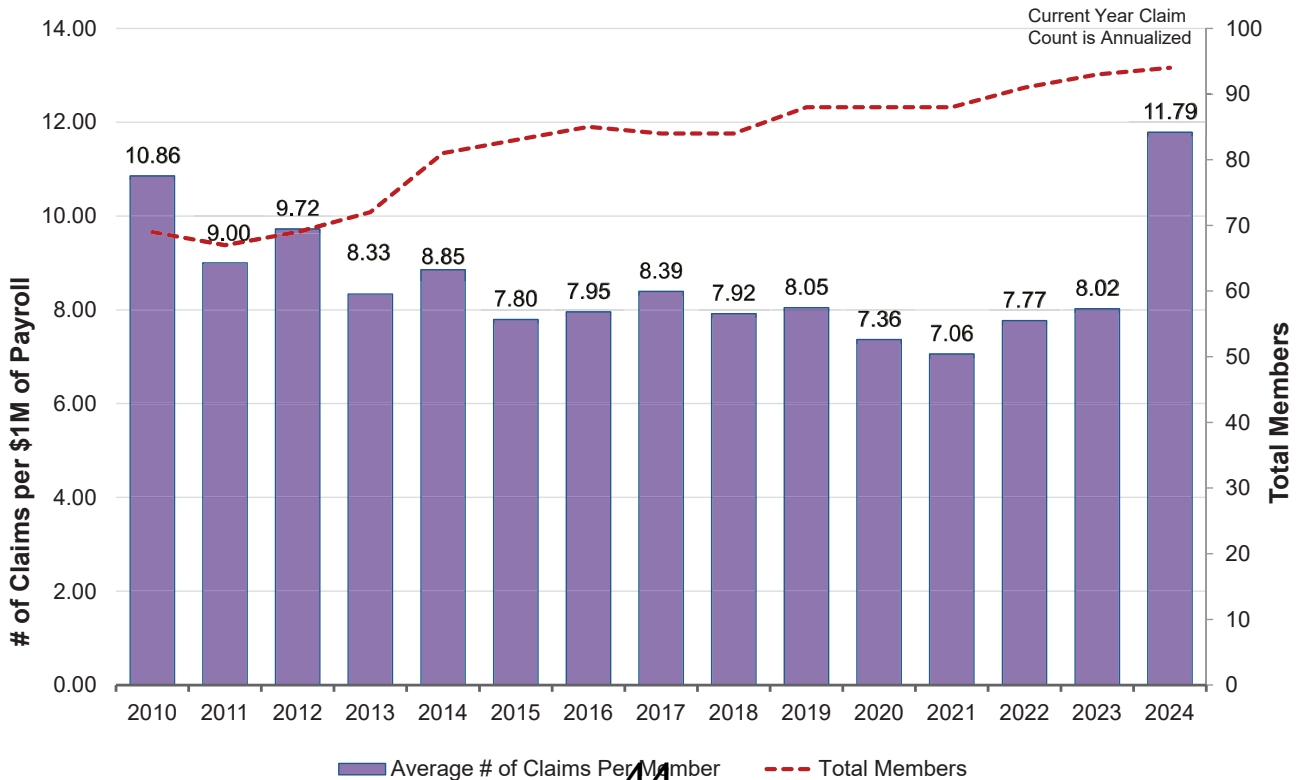
Average Cost Per Claim by Policy Year Valued as of 3/31/2024



of Claims per \$1M of Payroll Valued as of 3/31/2024



Average # of Claims Per Member Valued as of 3/31/2024



County Visits as of April 16th, 2024

County	Ben	Brandon	Jes	Totals
Allen			3/19 Insp	1
Anderson			1/2 Insp, 3/19 Insp	2
Atchison		1/11 Insp, 1/18 Safety	1/23 PR, 4/4 PR	4
Barber	2/21 Insp			1
Bourbon			2/20 Insp	1
Butler			3/26 Insp	1
Brown		1/31 Insp	2/22 PR	2
Chase			1/30 Insp	1
Chautauqua			3/27 Insp	1
Cherokee				
Clark	2/7 Insp			1
Clay		4/3 PR	2/27 PR, 3/21 PR	3
Cloud	3/20 Insp		4/2 PR	2
Comanche	2/21 Insp			1
Cowley			3/26 Insp	1
Cheyenne				
Decatur	4/3 Insp			1
Dickinson		2/13 Insp		1
Doniphan		1/10 Insp	2/22 PR	2
Douglas				
Edwards	2/8 Insp			1
Elk			3/27 Insp	1
Ellis	3/14 Insp			1
Ellsworth	3/21 Insp		4/2 PR	2
Finney	1/30 Insp			1
Ford	2/7 Insp			1
Franklin		2/7 Insp	1/4 PR	2
Geary		2/14 Insp	2/27 PR	2
Gove	3/14 Insp		4/15 PR	2
Graham	2/26 Insp		2/26 Insp	2
Grant	1/30 Insp			1
Gray	2/6 Insp	2/27 Safety		2
Greeley	2/28 Insp		2/28 Insp	2
Greenwood			3/27 Insp	1
Hamilton	1/30 Insp			1
Harper	2/21 Insp			1
Harvey				
Haskell	2/6 Insp			1
Hodgeman	2/7 Insp			1
Jackson		1/4 Insp	1/11 PR, 1/23 PR	3
			1/11 PR, 1/23 PR, 3/18 PR, 3/5 DDC, 3/6	
Jefferson		1/3 Insp	DDC	6
Jewell	3/20 Insp		4/2 PR	2
Johnson		2/22 Safety, 2/23 Safety		2
Kearny				
Kingman				
Kiowa	2/22 Insp			1
Labette		4/21 Safety		1
Lane	4/4 Insp		4/15 PR	2

County Visits as of April 16th, 2024

Leavenworth			4/4 PR	1
Lincoln	3/21 Insp		4/2 PR	2
Linn			2/20 Insp	1
Lyon			1/9 Insp	1
Marion			1/30 Insp	1
Marshall		2/5 Insp, 4/3 PR	2/27 PR	3
McPherson	3/19 Insp			1
Meade	2/6 Insp			1
Miami		2/6 Insp, 3/26 PR		2
Mitchell	3/21 Insp		4/2 PR	2
Montgomery			3/27 Insp	1
Morris		4/2 Insp		1
Morton	1/30 Insp			1
Nemaha		1/31 Insp	2/22 PR	2
Neosho				
Ness	4/4 Insp		4/15 PR	2
Norton	3/13 Insp			1
Osage			1/9 Insp	1
Osborne	3/21 Insp	2/9 Flag		2
Ottawa	3/20 Insp		4/2 PR	2
Pawnee	2/27 Insp			1
Phillips	3/13 Insp			1
Pottawatomie		2/27 PR	1/4 PR	2
Rawlins				
Reno		3/13 DDC, 3/13 Insp		2
Republic	3/20 Insp		4/2 PR	2
Rooks	3/13 Insp			1
Rice				
Rush	4/4 Insp		4/15 PR	2
Russell	4/2 Insp			1
Saline	4/2 Insp	2/20 Safety	4/2 PR	3
Scott	4/4 Insp			1
Sheridan				
Sherman				
Smith	3/13 Insp			1
Stafford	2/22 Insp			1
Stanton	1/30 Insp			1
Stevens	1/30 Insp			1
Thomas				
Trego	3/14 Insp		4/15 PR	2
Wabaunsee		3/27 Insp	2/27 PR	2
Wallace				
Washington			2/27 PR	1
Wilson				
Woodson			2/5 Insp, 2/5 PIT, 2/5 Flagger	3
			Total Visits	124
			Working Days To- Date	75
			Visits/Working Day	1.65

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 Cowley County	1201 CL 24	64 NCKRJDF	1201 NCKRJDF 24
17 Decatur County	1201 DE 24	65 NEKES	1201 NEKES 24
18 Dickinson County	1201 DK 24	66 Nemaha County	1201 NM 24
19 Doniphan County	1201 DP 24	67 Neosho County	1201 NO 24
20 Edwards County	1201 EW 24	68 Ness County	1201 NS 24
21 Elk County	1201 EK 24	69 Norton County	1201 NR 24
22 Ellis County	1201 ES 24	70 Osage County	1201 OS 24
23 Ellsworth County	1201 EL 24	71 Osborne County	1201 OB 24
24 Ellsworth RWD #1	1201 ECRWD1 24	72 Ottawa County	1201 OT 24
25 Finney County	1201 FI 24	73 Pawnee County	1201 PW 24
26 Ford County	1201 FO 24	74 Phillips County	1201 PL 24
27 Franklin County	1201 FA 24	75 Pottawatomie County	1201 PT 24
28 Geary County	1201 GA 24	76 Rawlins County	1201 RW 24
29 Gove County	1201 GV 24	77 Reno County	1201 RN 24
30 Graham County	1201 GH 24	78 Republic County	1201 RP 24
31 Grant County	1201 GT 24	79 Rice County	1201 RC 24
32 Gray County	1201 GY 24	80 Rooks County	1201 RO 24
33 Greeley County, Unified	1201 GL 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		

85 Counties; 3 Rural Water Districts; 3 Cooperatives; 2 Associations; 1 Hospital; 1 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)