

KWORCC

Prevent Heat Illness at Work

Outdoor and indoor heat exposure can be dangerous.

Protect Yourself and Others



First Aid for Heat Illness



The following are signs of a medical emergency!

- Abnormal thinking or behavior
- Slurred speech
- Seizures
- Loss of consciousness

You should:

- 1 Call 911 immediately
- 2 Cool the worker right away with water or ice
- 3 Stay with the worker until help arrives



Watch for any other signs of heat illness and act quickly.

If a worker experiences:

- Headache or nausea
- Weakness or dizziness
- Heavy sweating or hot, dry skin
- Elevated body temperature
- Thirst
- Decreased urine output

Take these actions:

- Give water to drink
- Remove unnecessary clothing
- Move to a cooler area
- Cool with water, ice, or a fan
- Do not leave alone
- Seek medical care if needed

Agenda & Notice of Meeting

Kansas Workers Risk Cooperative for Counties

1-785-357-1069

June 29, 2023 1:00 PM

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

1 346 248 7799 Meeting ID 348 451 6681

700 SW Jackson St, Suite 200

Topeka, Kansas 66603

📅 January 26

📅 February 23

📅 March 30

📅 April 20

📅 May 18

📅 June 29

July 27

📅 August 24

September 28

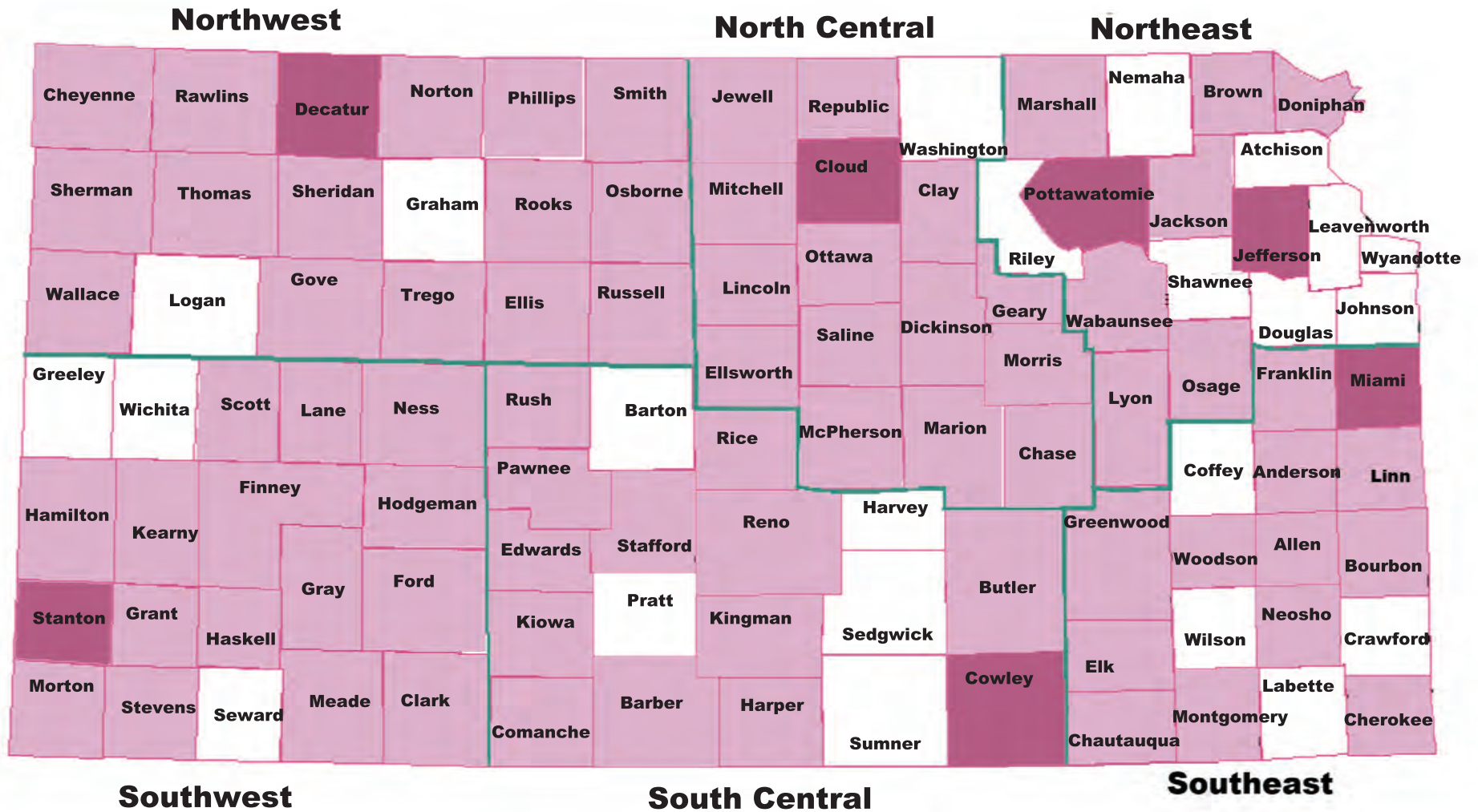
📅 October 26

📅 November 16

December 14

KWORCC

KANSAS
WORKERS RISK COOPERATIVE
for COUNTIES



Counties on KWORCC Board of Directors
KWORCC Members

Agenda

And Notice of Meeting

Kansas Workers Risk Cooperative for Counties (KWORCC)

June 29, 2023 at 1:00 PM

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

700 SW Jackson – Suite 200

Topeka, KS 66603

1. Call to order – *President, Wayne Wilt*
2. Approval of the Agenda (Cover Page)
3. Consideration of Minutes of Meeting of May 18, 2023 (Pg. 1-4)
4. Administrator’s Report – *Jim Parrish*
 - a. Wire Transfers Requiring Board Ratification (Pg. 5)
 - b. Recommended Policies for Counties
 - i. Autopsy Policy (Pg. 7)
 - ii. Independent Contractors Policy (Pg. 9)
 - iii. Volunteer and Prisoner Workers Policy (Pg. 11)
5. Marketing Report – *Jes Pfannenstiel*
6. Financial Report – *Amy Dukes, WNNJ*
 - a. Financial Statements May 2023 (Pg. 13-19)
 - b. Check Register: May 2023 (Pg. 21)
 - c. BOK Performance Summary as of 5/31/23 (Pg. 23)
7. Claims Report – TRISTAR Risk Management (Pg. 25-26)
 - a. Select Claims Report – *Amanda Chamberland*
 - b. Medical Bill Review – *Amanda Chamberland* (Pg. 27)
 - c. Policy Year Performance Review – *Jess Cornejo* (Pg. 29-31)
8. Loss Prevention and County Visits - *Brandon Mann* (Pg. 33-34)
9. Legal Report
10. Committee Reports
 - a. Reminder 7/27/23 at 12:15 pm Investment Committee Meeting, Clubhouse Inn & Suites, Club Terrace Conference Room
11. Other items
12. Adjournment

Minutes
Meeting, Board of Trustees
Kansas Workers Risk Cooperative for Counties
May 18, 2023 at 1:00 pm
700 SW Jackson, Suite 200
Topeka, KS 66603
Via Zoom Video Conference:
<https://us02web.zoom.us/j/3484516681>

The May 2023 meeting of the Board of Trustees of Kansas Workers Risk Cooperative for Counties (KWORCC) in Topeka via Zoom Video Conference was called to order at 1:01 pm on May 18, 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 and Gary Caspers, Cloud County Commissioner.

Staff participating included James W. Parrish, Administrator; Nicole Jarboe-Paxson, Deputy Administrator; Brandon Mann, Deputy Administrator and Loss Prevention Manager; Jesse Pfannenstiel, Marketing Director and Loss Prevention Specialist; Ben Woner, Loss Prevention Specialist; Monica Biggerstaff, Executive Assistant and Ralph D. Unger, Member Services Representative.

Also, present were Amanda Chamberland, Claims Examiner III with TriStar Risk Management (TRISTAR), Jess Cornejo of Cornerstone Risk Solutions (CRS), Amy Dukes of Wendling, Noe, Nelson & Johnson, LLC (WNNJ) and Dana Splichal of Summer, Spencer & Company CPAs (SSC).

President Wilt first addressed Agenda Item No. 2, “Approval of the Agenda.” Mr. Parrish recommended the addition of Agenda Item No. 2a, “Excuse Rob Roberts for county business.” Mr. Riat moved to approve the agenda with the change. Ms. Buttron seconded the motion which CARRIED unanimously.

Pursuant to Agenda Item No. 2a, President Wilt asked for a motion to excuse Mr. Roberts for county business. Mr. Caspers so moved. Mr. McEvoy seconded the motion which CARRIED unanimously.

President Wilt then addressed Agenda Item No. 3, “Consideration of Minutes of the Meeting of April 20, 2023.” Ms. Barton moved to approve the minutes as presented. Mr. Riat seconded the motion which CARRIED unanimously.

Next, President Wilt asked Mr. Parrish to present the Administrator’s Report. Whereupon, Mr. Parrish addressed Agenda Item No. 4a, “Approval of ACH payment and Electronic Transfers of Funds.” Mr. Parrish stated there have been two additional electronic transfers since the board packet was printed. He then itemized the ACH payment for approval and the electronic transfers of funds for ratification. Mr. McEvoy moved to approve the ACH payment and ratify the electronic transfers of funds as presented. Mr. Caspers seconded the motion which CARRIED unanimously.

Next, Agenda Item No. 4b, “Independent Audit Report.” Mr. Parrish introduced Ms. Splichal and asked her to present the audit report. Ms. Splichal stated that SSC issued KWORCC a clean opinion for 2022. Ms. Splichal asked for and responded to questions. Ms. Splichal thanked KWORCC as well as WNNJ staff for their assistance and cooperation during the audit. President Wilt thanked Ms. Splichal for the audit report; he thanked KWORCC staff for its assistance to SSC. Mr. Parrish thanked Ms. Splichal for her diligence in completing the audit report in a timely manner in order for KWORCC to meet the submission deadline. Mr. Caspers moved to accept the independent audit report as presented. Ms. Buttron seconded the motion which CARRIED unanimously.

Mr. Parrish then addressed Agenda Item No. 4c, “Recommended County Policies.” Mr. Parrish elaborated on the three KWORCC recommended policy drafts for Counties. After discussion Mr. Parrish requested the Board’s input as they are familiar with what happens in real time. Mr. Parrish also requested Mr. Cornejo and Ms. Chamberland for their assistance in finalizing the recommended county policies to present to the Board. Mr. Parrish stated with the collaboration of all KWORCC staff will work diligently to get the policies finalized to be presented to the Board for approval as soon as possible.

Mr. Parrish then request Ms. Jarboe-Paxson address Agenda Item No. 4d, “Switch to Generic Letterhead.” Ms. Jarboe-Paxson explained due to the costs associated with the letterhead and minimal use there is a large amount of waste as the Board changes every year. Mr. Parrish asked Trustees if there were comments or objections. Several Trustees expressed approval indicating the change is more efficient and cost effective.

President Wilt asked for the “Marketing Report” pursuant to Agenda Item No. 5. Mr. Pfannenstiel reported on recent marketing activities. He mentioned the three conferences that he has recently attended as well as the two future conferences he will be attending. Mr. Pfannenstiel reported there are several counties that continue to show interest in learning more about KWORCC. He then asked for and responded to questions.

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

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

Finally, Ms. Dukes presented the BOK Equities Investments performance report as of April 30, 2023. Ms. Dukes asked for questions or any discussion. President Wilt thanked Ms. Dukes.

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

Ms. Chamberland then addressed Agenda Item No. 7b, “Medical Bill Review Report” stating that KWORCC experienced a savings of 48% for the month of April as a result of medical bill review performed by TRISTAR.

Next, Mr. Cornejo presented the “Policy Year Performance Review” under Agenda Item No. 7c. This analytical review generated by CRS shows KWORCC's claim history for policy years 2019 through April 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 April 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 30 open claims for 2010 and prior years out of 13,057 total claims. The majority of the open claims are in 2022,

and the number of 2022 open claims continues to dwindle. There are currently 177 Open claims for the year of 2023. The older open claims are mostly open running awards for medical care.

Under Agenda item No. 8, “Loss Prevention and County Visits,” Mr. Mann reported on the loss prevention activities of the loss-prevention staff. So far in 2023, the staff has made 136 visits to member counties in 90 working days, with an average of 1.51 visits per working day. The loss prevention staff has found 300 safety issues in our Member counties so far this year and will begin the second round of safety inspections next month. He reported that he attended the Kansas County Clerks & Election Officials Association Conference (KCCEOA) and conducted a workplace-safety presentation. Mr. Mann will also be completing a report for the Kansas Department of Labor report at the end of July.

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

Under Agenda item No. 10, “Committee Reports” President Wilt stated that the Audit Committee met with Ms. Splichal prior to the board meeting and discussed the details and findings of the independent audit. President Wilt moved to adopt KWORCC Resolution 2023-45 approving the report of the independent audit of KWORCC’s books and records for the year ending 2022. Ms. Buttron seconded the motion which CARRIED unanimously.

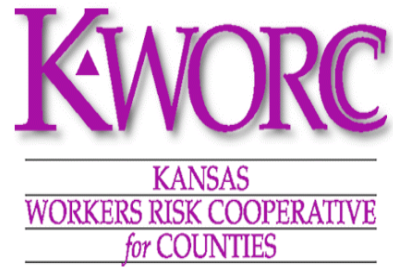
President Wilt asked if there was anything for the Board to consider under Agenda Item No. 11, “Other Items.”

President Wilt reminded the Board of the upcoming Investment Committee meeting at 12:15 pm on July 27th.

There being no further business, President Wilt moved to adjourn the meeting at 2:31 pm. Mr. McEvoy seconded the motion which CARRIED unanimously.

The KWORCC Board of Trustees approved the foregoing minutes on the 29th day of June, 2023.

Greg Riat, Secretary
KWORCC Board of Trustees



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

===== *ELECTRONIC TRANSFER OF FUNDS FOR RATIFICATION June 29, 2023* =====

<u>Date</u>	<u>Amt</u>	<u>Wired From</u>	<u>Wired To</u>	<u>For</u>
6/20/2023	\$150,000	Country Club Bank	KVB - Admin	Replenish Admin Account
6/20/2023	\$275,000	Country Club Bank	KVB – Claims	Replenish Claims Account

===== *ELECTRONIC TRANSFER OF FUNDS FOR APPROVAL June 29, 2023* =====

<u>Date</u>	<u>Amt</u>	<u>Wired From</u>	<u>Wired To</u>	<u>For</u>
6/29/2023	\$12,500	KVB – Admin	SSC CPA’s	Audit Services

Autopsy Policy

Whenever any person dies by casualty (this includes on-the-job casualty), Kansas law requires that the county coroner must be notified. The coroner is required to take charge of the body, investigate the cause of death and report all findings to the district court.

KWORCC recommends that each Member County adopt a policy requiring county officials to notify the county coroner whenever any death occurs to an employee on the job. If there is doubt about the cause of death or difficulty in determining if death resulted in a casualty as contemplated by state law, the county shall provide all information regarding the incident of death and cooperate fully with the coroner to determine if death resulted from such a casualty. When there is difficulty in making such a determination of casualty, the county shall direct the coroner to proceed with the autopsy and follow all requirements of state law. This policy also requires the county immediately to provide all legally available information to KWORCC claims staff.

Independent Contractors Policy

When KWORCC Member Counties use businesses or individuals (who are not county employees) to perform work or services for the county – other than simply providing goods and supplies – the county must ensure they are covered by workers compensation insurance.

Often such persons or companies are considered “Independent Contractors.” Counties often assume businesses or companies have workers compensation insurance. If the worker is an individual who is not a county employee, the county may assume it has no responsibility.

The county can become liable for an on-the-job injury these workers and to employees of these companies even if they are considered “Independent Contractors.” If they do not have workers compensation insurance coverage, the law, in most cases, requires the county to cover the cost of these injuries. That cost then becomes the responsibility of KWORCC as the county’s workers compensation insurance carrier.

If the county has no proof of workers compensation coverage for workers and contractors who are not county employees, the total compensation paid to them will be added to the county payroll by the payroll auditor after the end of the year. The county will be charged additional premium based on the funds added to the payroll even if no on-the-job injury occurs to one of these workers.

Volunteer and Prisoner Workers Policy

When counties use volunteers, community service workers and prisoners to perform services for Member Counties, Kansas workers compensation law requires county employers to file state forms. The form KWC-123 is required to cover volunteer workers and the form KWC-135 to cover prisoners and community service workers.

These forms are necessary to designate these workers and to ensure they are covered by workers compensation insurance. With this coverage, they are eligible to receive workers compensation benefits in the event of on-the-job injuries and must accept this insurance as their exclusive remedy.

DRAFT

KWORCC Trustees' Financial Report Summary

as of May 31, 2023

	Budget <u>2023</u>	Actual <u>2023</u>	Actual <u>2022</u>	Actual to Budget Ratio	Change in Actual Ratio
REVENUES					
Premiums *	\$ 6,492,030	\$ 6,497,400	\$ 5,569,600	0.08%	16.66%
Investment income, net of fees	<u>169,400</u>	<u>220,600</u>	<u>91,800</u>	30.22%	140.31%
Total revenues	<u>\$ 6,661,430</u>	<u>\$ 6,718,000</u>	<u>\$ 5,661,400</u>	0.85%	18.66%
EXPENDITURES					
Administrative expenses	\$ 705,300	\$ 624,500	\$ 722,800	-11.46%	-13.60%
Claims expense **	<u>5,583,300</u>	<u>5,587,200</u>	<u>5,127,100</u>	0.07%	8.97%
Total expenses	<u>\$ 6,288,600</u>	<u>\$ 6,211,700</u>	<u>\$ 5,849,900</u>	-1.22%	6.18%
TOTAL PAID LOSSES					
YTD paid losses for current policy year		\$ 634,700	\$ 246,700		157.28%
YTD paid losses for prior policy years		<u>1,029,700</u>	<u>974,400</u>		5.68%
Total YTD paid losses		<u>\$ 1,664,400</u>	<u>\$ 1,221,100</u>		36.30%
* Total Premiums invoiced (FULL YEAR). Budgeted premiums excludes \$492,000 premium reduction from fund reserves and \$150,000 reduction for payroll audit adjustments					
** Includes paid losses, case reserves, IBNR reserves (FULL YEAR), claims management, excess insurance premium, workers compensation fund contribution, and workers compensation administrative expense					

	Actual <u>2023</u>	Actual <u>2022</u>	
LIQUID ASSETS			
Cash	\$ 1,574,000	\$ 814,000	
Government securities @ cost ***	24,185,000	23,557,000	
Certificates of deposit	1,925,000	2,410,000	
Equity fund investment @ market ***	3,922,000	3,921,000	
Total liquid assets	<u>\$ 31,606,000</u>	<u>\$ 30,702,000</u>	2.94%

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

LOSS RESERVES			
Allocated to reserves for existing claims	\$ 7,796,000	\$ 6,708,000	
Allocated to reserves for claims yet to be filed	5,140,000	5,604,000	
Estimated reinsurance recoverable	(285,000)	(283,000)	
TOTAL LOSS RESERVES	<u>\$ 12,651,000</u>	<u>\$ 12,029,000</u>	5.17%

FUND RESERVES			
Allocated to Member Protection Fund	\$ 2,500,000	\$ 2,500,000	
Fund Balance Reserve	15,973,000	15,687,000	
TOTAL FUND RESERVES	<u>\$ 18,473,000</u>	<u>\$ 18,187,000</u>	1.57%

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 MAY 31,

	<u>2023</u>	<u>2022</u>	<u>\$ Change</u>	<u>% Change</u>
Assets				
Bonds	\$ 24,185,014	\$ 23,557,429	\$ 627,585	2.66%
Mutual funds	3,921,512	3,921,013	499	0.01%
Certificates of deposit	1,925,000	2,410,000	(485,000)	-20.12%
Cash and cash equivalents	1,574,441	813,767	760,674	93.48%
Total cash and invested assets	<u>31,605,967</u>	<u>30,702,209</u>	<u>903,758</u>	<u>2.94%</u>
Interest income accrued	45,373	72,311	(26,938)	-37.25%
Premiums receivable	54,089	19,728	34,361	174.17%
Excess insurance receivable	8,533	1,395	7,138	511.68%
Total admitted assets	<u>\$ 31,713,962</u>	<u>\$ 30,795,643</u>	<u>\$ 918,319</u>	
Liabilities and Fund Balance				
Liabilities				
Reserve for unpaid workers' compensation claims				
Specific case reserves	\$ 7,510,935	\$ 6,425,295	\$ 1,085,640	16.90%
IBNR reserves	5,140,440	5,604,089	(463,649)	-8.27%
Total unpaid claims reserves	<u>12,651,375</u>	<u>12,029,384</u>	<u>621,991</u>	<u>5.17%</u>
Other expenses due or accrued	109,114	119,674	(10,560)	-8.82%
Taxes, licenses, and fees due or accrued	479,259	459,407	19,852	4.32%
Return premiums payable	1,131	-	1,131	100.00%
Total liabilities	<u>13,240,879</u>	<u>12,608,465</u>	<u>632,414</u>	<u>5.02%</u>
Fund balance				
Member protection fund	2,500,000	2,500,000	-	0.00%
Fund balance	15,973,083	15,687,178	285,905	1.82%
Total fund balance	<u>18,473,083</u>	<u>18,187,178</u>	<u>285,905</u>	<u>1.57%</u>
Total liabilities and fund balance	<u>\$ 31,713,962</u>	<u>\$ 30,795,643</u>	<u>\$ 918,319</u>	<u>2.98%</u>
Memo items:				
Unrealized gain (loss) on bond investments *	\$ (2,006,994)	\$ (1,389,305)	\$ (617,689)	44.46%
Realized gain (loss) on bond investments **	\$ -	\$ -	\$ -	100.00%
Investment income, net of gains (losses) and fees	\$ 220,637	\$ 91,819	\$ 128,818	140.30%
CCB investment account service fees	\$ 10,306	\$ 11,482	\$ (1,176)	-10.24%
BOK investment account service fees	\$ 9,825	\$ 10,743	\$ (918)	-8.55%
Equity investments as a percentage of admitted assets	11.26%	11.98%	-0.72%	-6.01%
Equity investments as a percentage of fund balance	19.33%	20.29%	-0.96%	-4.73%

* Unrealized gains (losses) on bond investments will not be recognized as actual gains (losses) as long as those investments are held to maturity

** Realized gains (losses) on bond investments represent actual gains (losses) recognized on those investments

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

	<u>2023</u>	<u>2022</u>	<u>\$ Change</u>	<u>% Change</u>
Underwriting income				
Direct premiums earned	\$ 6,497,356	\$ 5,568,098	\$ 929,258	16.69%
Less: excess insurance premiums	<u>(698,623)</u>	<u>(681,439)</u>	<u>(17,184)</u>	2.52%
Net underwriting income	<u>5,798,733</u>	<u>4,886,659</u>	<u>912,074</u>	18.66%
Underwriting deductions				
Claim losses incurred, net of recoveries	4,700,123	4,299,954	400,169	9.31%
Claims loss adjustment expenses	125,500	119,500	6,000	5.02%
Workers' compensation taxes	-	-	-	0.00%
Other underwriting expenses incurred	<u>624,453</u>	<u>722,814</u>	<u>(98,361)</u>	-13.61%
Total underwriting deductions	<u>5,450,076</u>	<u>5,142,268</u>	<u>307,808</u>	5.99%
Net underwriting gain (loss)	<u>348,657</u>	<u>(255,609)</u>	<u>604,266</u>	-236.40%
Investment income				
Investment income, net of related fees	221,956	116,862	105,094	89.93%
Realized gain (loss) on investments	<u>(1,319)</u>	<u>(25,043)</u>	<u>23,724</u>	-94.73%
Net investment gain (loss)	<u>220,637</u>	<u>91,819</u>	<u>128,818</u>	140.30%
Net income (loss)	<u>\$ 569,294</u>	<u>\$ (163,790)</u>	<u>\$ 733,084</u>	-447.58%
Fund balance, beginning of year	\$ 17,763,711	\$ 18,929,953	\$ (1,166,242)	-6.16%
Net income (loss)	569,294	(163,790)	733,084	-447.58%
Change in net unrealized gains (losses)	183,882	(561,820)	745,702	-132.73%
Change in non-admitted assets	<u>(43,804)</u>	<u>(17,165)</u>	<u>(26,639)</u>	155.19%
Fund balance, end of year	<u>\$ 18,473,083</u>	<u>\$ 18,187,178</u>	<u>\$ 285,905</u>	1.57%

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

	Actual YTD <u>2023</u>	Budget YTD <u>2023</u>	Actual Over (Under) <u>Budget</u>	Actual as % of <u>Budget</u>	Actual YTD <u>2022</u>	Change in <u>Actual</u>
Underwriting income						
Premium contributions	\$ 6,497,356	\$ 6,492,025	\$ 5,331	100.1%	\$ 5,569,568	\$ 927,788
Less: excess insurance premium	(761,670)	(757,800)	(3,870)	100.5%	(707,584)	(54,086)
Net underwriting income	<u>5,735,686</u>	<u>5,734,225</u>	<u>1,461</u>	<u>100.0%</u>	<u>4,861,984</u>	<u>873,702</u>
Underwriting deductions						
Claim loss expenses						
Ultimate losses	4,700,000	4,700,000	-	100.0%	4,300,000	400,000
Loss adjustment expenses	125,500	125,500	-	100.0%	119,500	6,000
Workers' compensation fund	-	-	-	100.0%	-	-
Workers' compensation directors fund	-	-	-	100.0%	-	-
Total claim loss expenses	<u>4,825,500</u>	<u>4,825,500</u>	<u>-</u>	<u>100.0%</u>	<u>4,419,500</u>	<u>406,000</u>
Other underwriting expenses						
Actuarial expenses	3,958	3,958	(0)	100.0%	3,958	-
Legal expenses	225	6,917	(6,692)	3.3%	14,151	(13,926)
Financial audit & accounting	32,796	30,542	2,254	107.4%	44,641	(11,845)
Educational seminars	2,463	14,583	(12,120)	16.9%	10,415	(7,952)
Payroll & premium audits	9,375	9,375	-	100.0%	7,708	1,667
Risk management fee	86,500	86,500	-	100.0%	83,750	2,750
KAC exclusive alliance	10,415	10,417	(2)	100.0%	10,415	-
Online training courses	6,591	6,000	591	109.9%	6,000	591
Office and other administrative expenses	396,683	467,125	(70,442)	84.9%	483,364	(86,681)
Board-related expenses	5,505	5,000	505	110.1%	1,661	3,844
Advertising & marketing expenses	6,160	4,167	1,993	147.8%	2,863	3,297
Miscellaneous expenses	3,782	4,875	(1,093)	77.6%	4,883	(1,101)
State premium taxes	60,000	55,800	4,200	107.5%	49,000	11,000
Total other underwriting expenses	<u>624,453</u>	<u>705,258</u>	<u>(80,805)</u>	<u>88.5%</u>	<u>722,809</u>	<u>(98,356)</u>
Total underwriting deductions	<u>5,449,953</u>	<u>5,530,758</u>	<u>(80,805)</u>	<u>98.5%</u>	<u>5,142,309</u>	<u>307,644</u>
Net underwriting gain (loss)	<u>285,733</u>	<u>203,467</u>	<u>82,266</u>	<u>140.4%</u>	<u>(280,325)</u>	<u>566,058</u>
Investment income						
Investment income, net of related fees	221,956				116,862	105,094
Realized gain (loss) on investments	(1,319)				(25,043)	23,724
Net investment gain (loss)	<u>220,637</u>	<u>169,375</u>	<u>51,262</u>	<u>130.3%</u>	<u>91,819</u>	<u>128,818</u>
Net income (loss) - current policy year	\$ 506,370	\$ 372,842	\$ 133,528		\$ (188,506)	\$ 694,876
Change in prior policy years' activity *	62,924				24,716	38,208
Premium reduction from fund reserve **	-	237,083	(237,083)		-	-
Payroll audit adjustments ***	-	(62,500)	62,500		-	-
Net income (loss)	<u>\$ 569,294</u>	<u>\$ 547,425</u>	<u>\$ (41,055)</u>		<u>\$ (163,790)</u>	<u>\$ 733,084</u>

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

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

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

No assurance is provided on these financial statements.
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**KANSAS WORKERS RISK COOPERATIVE FOR COUNTIES
OFFICE AND OTHER ADMINISTRATIVE EXPENSES
ACTUAL VS BUDGET
FOR 2023 FUND YEAR AS OF MAY 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	\$ 19,698	\$ 18,292	\$ 1,406	107.7%	\$ 17,786	\$ 1,912
Support services	15,125	15,125	-	100.0%	28,302	(13,177)
Telephone	1,663	2,500	(837)	66.5%	2,144	(481)
Mailing & shipping	148	1,042	(894)	14.2%	503	(355)
Copying	893	1,042	(149)	85.7%	911	(18)
FF&E expense	4,303	17,083	(12,780)	25.2%	6,828	(2,525)
Depreciation expense	22,847	27,500	(4,653)	83.1%	16,603	6,244
Office supplies	21	1,042	(1,021)	2.0%	-	21
Staff salaries, benefits, payroll taxes	295,865	323,833	(27,968)	91.4%	366,108	(70,243)
General liability & other insurance	16,563	16,958	(395)	97.7%	15,808	755
County visit expenses	12,449	20,000	(7,551)	62.3%	15,695	(3,246)
Loss prevention support services	2,044	12,500	(10,456)	16.4%	8,085	(6,041)
Memberships, subscriptions, manuals, and reference materials	5,064	5,208	(144)	97.2%	4,591	473
Annual meetings & safety awards	-	5,000	(5,000)	0.0%	-	-
Total office expenses	\$ 396,683	\$ 467,125	\$ (70,442)	84.9%	\$ 483,364	\$ (86,681)

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-May-23

	Inception to Date					
	2013 and prior years	2014	2015	2016	2017	2018
Premium contributions	62,898,075	5,779,733	6,018,107	5,779,416	5,752,775	5,835,296
Miscellaneous income	-					
Investment income, net of fees	-					
Total revenues	62,898,075	5,779,733	6,018,107	5,779,416	5,752,775	5,835,296
ULTIMATE LOSS	43,275,000	3,900,000	3,350,000	3,200,000	3,200,000	2,800,000
Paid losses (W/C & Medical)	41,758,967	3,538,964	3,220,687	2,859,340	2,814,063	2,419,881
Paid other claims expenses	2,985,696	264,389	225,106	168,370	212,694	165,586
Loss reserves	1,751,330	30,040	44,643	95,156	65,040	100,496
IBNR reserves	364,885	154,025	138,868	136,581	196,695	178,396
Subrogations/2nd injury received	(3,351,628)	(87,418)	(279,303)	(59,447)	(88,493)	(64,360)
Specific excess receivable	(234,249)	-	-	-	-	-
Claims administration	2,025,000	195,000	197,500	200,000	206,000	212,000
Workers compensation fund	1,493,529	167,289	206,556	270,815	161,405	70,492
Excess insurance expense	4,228,240	602,404	606,360	607,366	611,919	613,795
Total claim expenses	51,021,772	4,864,693	4,360,417	4,278,180	4,179,324	3,696,287
Risk management fees	660,000	65,000	67,500	70,000	72,500	74,675
Premium taxes	575,769	51,773	54,372	51,840	51,845	52,405
Pool administration expenses	6,990,501	845,760	914,615	944,032	947,262	973,832
Professional fees	308,059	26,636	37,527	35,292	36,662	67,205
Total administrative expenses	8,534,329	989,170	1,074,014	1,101,165	1,108,269	1,168,117
Total administrative and claim expenses	59,556,101	5,853,863	5,434,431	5,379,345	5,287,593	4,864,404
Total revenues over(under) expenses prior to premium reductions and investment allocations from reserves	3,341,974	(74,131)	583,677	400,071	465,183	970,892
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	5,686,974	125,869	583,677	400,071	465,183	970,892
Investment income (unallocated)						
Member Protection Fund (MPF)						
Non-admitted prepaid expenses						
Non-admitted property and equipment						
Unrealized gains/losses on equity investments						
Total fund balance						
Administrative expenses ratio	17.1%	22.3%	23.7%	26.5%	24.7%	23.7%

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

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

	2019	2020	2021	2022	2023	Total
Premium contributions	5,833,054	5,782,361	5,509,555	5,895,465	6,497,356	121,581,193
Miscellaneous income					-	-
Investment income, net of fees					220,637	220,637
Total revenues	5,833,054	5,782,361	5,509,555	5,895,465	6,717,993	121,801,830
ULTIMATE LOSS	3,900,000	3,900,000	4,200,000	4,900,000	4,700,000	
Paid losses (W/C & Medical)	3,052,602	2,958,361	2,531,932	2,045,071	577,781	67,777,817
Paid other claims expenses	377,536	249,870	247,573	209,797	56,954	5,163,599
Loss reserves	335,137	630,348	1,007,083	2,277,982	1,464,415	7,801,670
IBNR reserves	318,760	139,355	463,101	448,925	2,600,850	5,140,441
Subrogations/2nd injury received	(178,610)	(77,934)	(49,689)	(25,175)	-	(4,262,056)
Specific excess receivable	(5,425)	-	-	(56,600)	-	(296,274)
Claims administration	218,000	224,500	232,000	239,000	125,500	4,074,500
Workers compensation fund	94,492	74,273	79,838	68,932	-	2,687,621
Excess insurance expense	625,468	656,197	707,502	707,584	761,670	10,728,505
Total claim expenses	4,837,960	4,854,970	5,219,340	5,915,516	5,587,170	98,815,825
Risk management fees	76,900	79,000	81,000	83,750	86,500	1,416,825
Premium taxes	52,764	52,172	48,956	49,719	60,000	1,101,615
Pool administration expenses	1,071,563	1,017,103	1,092,621	1,184,899	440,974	16,423,163
Professional fees	83,101	81,142	86,790	113,354	36,979	912,748
Total administrative expenses	1,284,328	1,229,417	1,309,367	1,431,723	624,453	19,854,352
Total administrative and claim expenses	6,122,288	6,084,387	6,528,707	7,347,239	6,211,623	118,670,177
Total revenues over(under) expenses prior to premium reductions and investment allocations from reserves	(289,234)	(302,027)	(1,019,152)	(1,451,774)	506,370	3,131,653
Premium reductions and approved transfers from fund reserves	800,000	200,000	1,000,000	-	-	4,545,000
Total revenues over(under) expenses after premium reductions and investment income allocations from fund reserves	510,766	(102,027)	(19,152)	(1,451,774)	506,370	7,676,653
Investment income (unallocated)						8,438,139
Member Protection Fund (MPF)						2,500,000
Non-admitted prepaid expenses						(55,362)
Non-admitted property and equipment						(25,341)
Unrealized gains/losses on equity investments						(61,006)
Total fund balance						18,473,083
Administrative expenses ratio	26.5%	25.4%	28.9%	28.9%	10.9%	20.3%

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KWORCC
Check Register
May 2023

Date	Num	Name	Memo	Account	Amount
05/01/2023	ACH	KPERS	PPE 04/30/23 KPERS OGLI	KVB - Admin	(11.40)
05/05/2023	ACH	ADP, Inc.	Invoice #631809310 - PPE 04/30/2023 payroll processing fees	KVB - Admin	(84.03)
05/04/2023	ACH	First Bankcard - Ben Woner	05/04/2023 credit card payment	KVB - Admin	(34.93)
05/04/2023	ACH	First Bankcard - Brandon Mann	05/04/2023 credit card payment	KVB - Admin	(441.99)
05/04/2023	ACH	First Bankcard - Nicole Jarboe-Paxson	05/04/2023 credit card payment	KVB - Admin	(400.00)
05/04/2023	ACH	First Bankcard - Jesse Pfannenstiel	05/04/2023 credit card payment	KVB - Admin	(1,911.52)
05/01/2023	ACH	TRISTAR Risk Management	Invoice #112371 - May installment	KVB - Claims	(25,100.00)
05/12/2023	ACH	First Bankcard - Nicole Jarboe-Paxson	05/12/2023 credit card payment	KVB - Admin	(621.50)
05/12/2023	ACH	First Bankcard - Jesse Pfannenstiel	05/12/2023 credit card payment	KVB - Admin	(467.44)
05/12/2023	ACH	First Bankcard - Brandon Mann	05/12/2023 credit card payment	KVB - Admin	(93.10)
05/16/2023	ACH	Kansas Turnpike Authority		KVB - Admin	(13.95)
05/17/2023	ACH	First Bankcard - Jesse Pfannenstiel	05/17/2023 credit card payment	KVB - Admin	(1,039.33)
05/17/2023	ACH	First Bankcard - James Parrish	05/17/2023 credit card payment	KVB - Admin	(50.00)
05/17/2023	ACH	First Bankcard - Brandon Mann	05/17/2023 credit card payment	KVB - Admin	(760.49)
05/12/2023	ACH	ADP, Inc.	PPE 05/15/2023 net pay	KVB - Admin	(16,185.68)
05/12/2023	ACH	ADP, Inc.	PPE 04/15/2023 payroll taxes	KVB - Admin	(7,394.16)
05/16/2023	ACH	KPERS 457 - Empower	PPE 04/15/2023 457 plan	KVB - Admin	(757.84)
05/15/2023	ACH	KPERS	PPE 04/15/2023 KPERS	KVB - Admin	(2,781.72)
05/15/2023	ACH	KPERS	PPE 05/15/2023 KPERS afterr retirement	KVB - Admin	(1,905.99)
05/30/2023	ACH	ADP, Inc.	PPE 05/31/2023 net pay	KVB - Admin	(16,185.65)
05/30/2023	ACH	ADP, Inc.	PPE 05/31/2023 payroll taxes	KVB - Admin	(7,394.22)
05/31/2023	ACH	KPERS	PPE 05/31/2023 KPERS	KVB - Admin	(2,781.72)
05/31/2023	ACH	KPERS	PPE 05/31/2023 KPERS after retirement	KVB - Admin	(1,905.99)
05/30/2023	ACH	BCBS of Kansas	Invoice #017998755 - June 2023 premiums	KVB - Admin	(3,244.71)
05/19/2023	ACH	ADP, Inc.	Processing fees for PPE 05/15/2023	KVB - Admin	(84.03)
05/18/2023	ACH	Kaw Valley Bank	Incoming wire fee	KVB - Admin	(7.00)
05/18/2023	ACH	Kaw Valley Bank	Incoming wire fee	KVB - Claims	(7.00)
05/03/2023	20963	Ben Woner	May cell phone	KVB - Admin	(65.00)
05/03/2023	20964	Brandon Mann	May cell phone	KVB - Admin	(65.00)
05/03/2023	20965	Cowley County - V	Grant to reimburse safety instructor certification and training materials costs	KVB - Admin	(1,000.00)
05/03/2023	20966	James Parrish	May cell phone and care allowance	KVB - Admin	(815.00)
05/03/2023	20967	Jayhawk Tower Partners, LLC	May rent	KVB - Admin	(380.00)
05/03/2023	20968	Jefferson County - V	50% POET reimbursement	KVB - Admin	(37.50)
05/01/2023	20969	Jes Pfannenstiel	May cell phone	KVB - Admin	(65.00)
05/01/2023	20970	Monica Biggerstaff	May cell phone	KVB - Admin	(65.00)
05/01/2023	20971	Nicole Jarboe-Paxson	May cell phone	KVB - Admin	(65.00)
05/03/2023	20972	Office Plus of Kansas	KWORCCZZZZ	KVB - Admin	(21.16)
05/03/2023	20973	Wending Noe Nelson & Johnson	4597	KVB - Admin	(5,898.75)
05/10/2023	20974	KCC&EOA		KVB - Admin	(825.00)
05/17/2023	20975	Ben Woner		KVB - Admin	(177.00)
05/17/2023	20976	Brandon Mann		KVB - Admin	(359.15)
05/17/2023	20977	Jes Pfannenstiel		KVB - Admin	(190.00)
05/17/2023	20978	Wending Noe Nelson & Johnson	4597	KVB - Admin	(420.00)
05/31/2023	20979	FedEx	2160-4486-0	KVB - Admin	(30.87)
05/31/2023	20980	Wending Noe Nelson & Johnson	4597	KVB - Admin	(4,485.00)
					<u>(106,629.82)</u>

Performance by Asset Class

Asset Class / Benchmark	Alloc %	Market Value	3 Months	YTD	FYTD	1 Year	3 Years	5 Years
Cash Equivalent	9.0%	351,878	1.21%	1.92%	1.92%	3.39%	1.17%	1.41%
3-Month Treasury Bill	5.0%	-	1.23%	1.95%	1.95%	3.38%	1.19%	1.51%
Equities	91.0%	3,569,633	0.93%	5.64%	5.64%	0.32%	9.45%	7.12%
73% RUS 3000, 27% MSCI ACWI EX US NET	91.0%	-	3.17%	7.68%	7.68%	1.24%	10.96%	7.97%
Total Portfolio (Gross of fees)	100.0%	3,921,512	0.96%	5.22%	5.22%	0.62%	9.33%	6.94%
Total Portfolio (Net of fees)	-	-	0.81%	4.96%	4.96%	0.01%	8.67%	6.29%
Class Blended	100.0%	-	2.99%	7.19%	7.19%	1.55%	10.36%	7.57%

Returns for time periods greater than 1 year are annualized.



Fiscal Year Summary (MO / Ind) Group

Workers Comp (Medical Only / Indemnity Group)

05/01/2023 - 05/31/2023

Insurer: Kansas Workers Risk Cooperative for Counties

Insured: Kansas Workers Risk Cooperative For Counties

Fiscal Year	Claim Type	Open	Closed	Total Claims	Paid this Period	Incurred this Period	Recovery this Period	Paid	Outstanding	Incurred	Recovery	Net Incurred
1991/1992	Indem	0	37	37	0.00	0.00	0.00	640,015.51	0.00	640,015.51	(109,376.47)	530,639.04
	MO	0	159	159	0.00	0.00	0.00	56,120.31	0.00	56,120.31	(67.50)	56,052.81
	RO	0	22	22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0	218	218	0.00	0.00	0.00	696,135.82	0.00	696,135.82	(109,443.97)	586,691.85
1992/1993	Indem	1	82	83	0.00	0.00	0.00	1,136,997.20	16,175.98	1,153,173.18	(97,102.72)	1,056,070.46
	MO	0	379	379	0.00	0.00	0.00	146,271.36	0.00	146,271.36	(8,898.88)	137,372.48
	RO	0	14	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		1	475	476	0.00	0.00	0.00	1,283,268.56	16,175.98	1,299,444.54	(106,001.60)	1,193,442.94
1993/1994	Indem	0	62	62	0.00	0.00	0.00	1,076,996.62	0.00	1,076,996.62	(85,960.98)	991,035.64
	MO	0	388	388	0.00	0.00	0.00	113,919.05	0.00	113,919.05	(12,500.00)	101,419.05
	RO	0	73	73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0	523	523	0.00	0.00	0.00	1,190,915.67	0.00	1,190,915.67	(98,460.98)	1,092,454.69
1994/1995	Indem	0	72	72	0.00	0.00	0.00	1,197,073.90	0.00	1,197,073.90	(86,222.00)	1,110,851.90
	MO	0	406	406	0.00	0.00	0.00	144,094.91	0.00	144,094.91	(7,730.80)	136,364.11
	RO	0	135	135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0	613	613	0.00	0.00	0.00	1,341,168.81	0.00	1,341,168.81	(93,952.80)	1,247,216.01
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	1,124.62	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	1,124.62	0.00	0.00	1,465,489.39	68,386.69	1,533,876.08	(4,059.11)	1,529,816.97

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TRISTAR - Confidential

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Fiscal Year Summary (MO / Ind) Group

Workers Comp (Medical Only / Indemnity Group)

05/01/2023 - 05/31/2023

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	2,044.53	0.00	0.00	1,618,822.27	131,133.21	1,749,955.48	(104,336.87)	1,645,618.61
	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	2,044.53	0.00	0.00	1,795,562.05	131,133.21	1,926,695.26	(107,828.96)	1,818,866.30
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	1,985.20	0.00	0.00	2,496,550.99	66,770.45	2,563,321.44	(36,582.77)	2,526,738.67
	MO	0	516	516	0.00	0.00	0.00	277,905.11	0.00	277,905.11	(8,894.79)	269,010.32
	RO	0	253	253	0.00	0.00	0.00	8.50	0.00	8.50	0.00	8.50
		1	865	866	1,985.20	0.00	0.00	2,774,464.60	66,770.45	2,841,235.05	(45,477.56)	2,795,757.49
2003/2004	Indem	1	119	120	116.40	0.00	0.00	4,163,352.55	32,901.39	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	116.40	0.00	0.00	4,475,474.09	32,901.39	4,508,375.48	(55,263.91)	4,453,111.57
2004/2005	Indem	1	109	110	0.00	0.00	0.00	3,920,439.82	111,159.54	4,031,599.36	(88,675.18)	3,942,924.18
	MO	0	538	538	0.00	0.00	0.00	300,235.94	0.00	300,235.94	(10,800.55)	289,435.39
	RO	0	187	187	0.00	0.00	0.00	93.57	0.00	93.57	0.00	93.57
		1	834	835	0.00	0.00	0.00	4,220,769.33	111,159.54	4,331,928.87	(99,475.73)	4,232,453.14
2005/2006	Indem	1	105	106	0.00	0.00	0.00	3,018,838.62	33,587.23	3,052,425.85	(50,429.00)	3,001,996.85
	MO	0	573	573	0.00	0.00	0.00	261,766.81	0.00	261,766.81	(8,806.49)	252,960.32
	RO	0	224	224	0.00	0.00	0.00	15.09	0.00	15.09	0.00	15.09
		1	902	903	0.00	0.00	0.00	3,280,620.52	33,587.23	3,314,207.75	(59,235.49)	3,254,972.26
2006/2007	Indem	1	106	107	761.42	0.00	0.00	7,047,154.44	80,499.17	7,127,653.61	(2,219,310.10)	4,908,343.51
	MO	0	545	545	0.00	0.00	0.00	281,375.14	0.00	281,375.14	(20,117.03)	261,258.11
	RO	0	173	173	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		1	824	825	761.42	0.00	0.00	7,328,529.58	80,499.17	7,409,028.75	(2,239,427.13)	5,169,601.62
2007/2008	Indem	6	108	114	0.00	(13,000.00)	0.00	5,201,413.96	153,246.58	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	0.00	(13,000.00)	0.00	5,463,192.38	153,246.58	5,616,438.96	(102,824.26)	5,513,614.70
2008/2009	Indem	7	97	104	261.70	1,500.00	0.00	3,483,003.94	151,208.38	3,634,212.32	(69,316.38)	3,564,895.94
	MO	0	554	554	0.00	0.00	0.00	270,404.35	0.00	270,404.35	(11,657.01)	258,747.34
	RO	0	116	116	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		7	767	774	261.70	1,500.00	0.00	3,753,408.29	151,208.38	3,904,616.67	(80,973.39)	3,823,643.28
2009/2010	Indem	6	96	102	13,167.50	150,000.00	0.00	3,361,959.86	204,351.58	3,566,311.44	(48,566.74)	3,517,744.70
	MO	0	473	473	0.00	0.00	0.00	211,825.56	0.00	211,825.56	(16,168.86)	195,656.70
	RO	0	160	160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		6	729	735	13,167.50	150,000.00	0.00	3,573,785.42	204,351.58	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)

05/01/2023 - 05/31/2023

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	3	92	95	1,153.00	25,000.00	0.00	3,249,743.60	60,550.35	3,310,293.95	(3,000.00)	3,307,293.95
	MO	0	429	429	0.00	0.00	0.00	261,628.53	0.00	261,628.53	(11,566.85)	250,061.68
	RO	0	127	127	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011/2012	Indem	3	75	78	1,780.80	0.00	0.00	2,721,056.34	180,589.53	2,901,645.87	(66,878.21)	2,834,767.66
	MO	0	462	462	0.00	0.00	0.00	325,358.45	0.00	325,358.45	(15,683.28)	309,675.17
	RO	0	109	109	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2012/2013	Indem	6	72	78	1,780.80	10,250.00	0.00	3,046,414.79	180,589.53	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	1	73	74	0.00	0.00	0.00	3,370,203.28	0.00	3,370,203.28	(212,669.15)	3,157,534.13
	MO	0	428	428	0.00	0.00	0.00	303,314.29	0.00	303,314.29	(18,849.43)	284,464.86
	RO	0	143	143	0.00	0.00	0.00	18.00	0.00	18.00	(1.50)	16.50
2014/2015	Indem	2	63	65	0.00	0.00	0.00	2,394,806.08	67,365.94	2,462,172.02	(73,850.15)	2,388,321.87
	MO	0	451	451	0.00	0.00	0.00	361,244.75	0.00	361,244.75	(19,866.23)	341,378.52
	RO	0	168	168	0.00	0.00	0.00	244.33	0.00	244.33	(42.00)	202.33
2015/2016	Indem	5	94	99	0.00	0.00	0.00	3,276,310.38	102,472.33	3,378,782.71	(203,881.48)	3,174,901.23
	MO	0	437	437	0.00	0.00	0.00	340,110.77	0.00	340,110.77	(27,165.41)	312,945.36
	RO	0	138	138	0.00	0.00	0.00	211.40	0.00	211.40	(30.00)	181.40
2016/2017	Indem	1	83	84	0.00	0.00	0.00	3,616,632.55	102,472.33	3,719,104.88	(231,076.89)	3,488,027.99
	MO	0	457	457	0.00	(9.00)	0.00	2,369,152.11	46,834.66	2,415,986.77	(56,689.28)	2,359,297.49
	RO	0	145	145	0.00	0.00	0.00	357,928.96	0.00	357,919.96	(19,088.96)	338,831.00
2017/2018	Indem	1	85	86	0.00	0.00	0.00	2,380,120.76	18,215.12	2,398,335.88	(36,098.73)	2,362,237.15
	MO	0	438	438	0.00	0.00	0.00	363,578.98	0.00	363,578.98	(22,451.24)	341,127.74
	RO	0	168	168	0.00	0.00	0.00	4.40	0.00	4.40	0.00	4.40
2018/2019	Indem	3	81	84	0.00	(5,000.00)	0.00	2,748,956.72	175,881.60	2,924,838.32	(36,820.04)	2,888,018.28
	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	5	67	72	23,681.82	(15,666.00)	0.00	2,710,270.54	288,840.75	2,999,111.29	(144,045.65)	2,855,065.64
	MO	0	432	432	0.00	0.00	0.00	396,448.85	0.00	396,448.85	(32,161.33)	364,287.52
	RO	0	180	180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2020/2021	Indem	5	679	684	23,681.82	(15,666.00)	0.00	3,106,719.39	288,840.75	3,395,560.14	(176,206.98)	3,219,353.16

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Fiscal Year Summary (MO / Ind) Group

Workers Comp (Medical Only / Indemnity Group)

05/01/2023 - 05/31/2023

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	17	76	93	6,448.60	(1,500.00)	0.00	3,175,143.70	1,052,470.34	4,227,614.04	(60,315.64)	4,167,298.40
	MO	2	403	405	3,005.18	3,674.59	0.00	410,397.88	669.41	411,067.29	(27,755.40)	383,311.89
	RO	0	165	165	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021/2022	Indem	19	644	663	9,453.78	2,174.59	0.00	3,585,541.58	1,053,139.75	4,638,681.33	(88,071.04)	4,550,610.29
	MO	29	58	87	28,963.90	(9,524.85)	0.00	1,945,670.49	1,767,420.84	3,713,091.33	(9,680.17)	3,703,411.16
	RO	3	409	412	3,032.76	(4,340.70)	0.00	434,743.19	6,868.48	441,611.67	(25,741.36)	415,870.31
2022/2023	Indem	0	128	128	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MO	32	595	627	31,996.66	(13,865.55)	0.00	2,380,413.68	1,774,289.32	4,154,703.00	(35,421.53)	4,119,281.47
	RO	44	10	54	202,072.18	69,203.74	0.00	1,233,407.59	1,871,462.05	3,104,869.64	(76.12)	3,104,793.52
Grand Total	MO Total	258	191	449	78,022.97	10,340.70	0.00	355,755.01	646,423.03	1,002,178.04	(6,653.28)	995,524.76
	RO Total	4	143	147	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Insured Total	306	344	650	280,095.15	79,544.44	0.00	1,589,162.60	2,517,885.08	4,107,047.68	(6,729.40)	4,100,318.28

Kansas Workers Risk Cooperative For Counties Insured Total:

Indem Total:	148	2488	2636	283,561.67	211,262.89	0.00	81,172,762.20	7,158,469.67	88,331,231.87	(4,493,165.18)	83,838,066.69
MO Total:	263	13681	13944	84,060.91	9,665.59	0.00	8,382,764.30	653,951.92	9,036,716.22	(448,383.87)	8,588,332.35
RO Total:	4	4733	4737	0.00	0.00	0.00	1,110.34	0.00	1,110.34	(93.00)	1,017.34
Insured Total:	415	20902	21317	367,622.58	220,928.48	0.00	89,556,636.84	7,812,421.59	97,369,058.43	(4,941,642.05)	92,427,416.38

Kansas Workers Risk Cooperative for Counties Insurer Total:

Indem Total:	148	2488	2636	283,561.67	211,262.89	0.00	81,172,762.20	7,158,469.67	88,331,231.87	(4,493,165.18)	83,838,066.69
MO Total:	263	13681	13944	84,060.91	9,665.59	0.00	8,382,764.30	653,951.92	9,036,716.22	(448,383.87)	8,588,332.35
RO Total:	4	4733	4737	0.00	0.00	0.00	1,110.34	0.00	1,110.34	(93.00)	1,017.34
Insurer Total:	415	20902	21317	367,622.58	220,928.48	0.00	89,556,636.84	7,812,421.59	97,369,058.43	(4,941,642.05)	92,427,416.38

Grand Total:	415	20902	21317	367,622.58	220,928.48	0.00	89,556,636.84	7,812,421.59	97,369,058.43	(4,941,642.05)	92,427,416.38
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Savings Summary Report

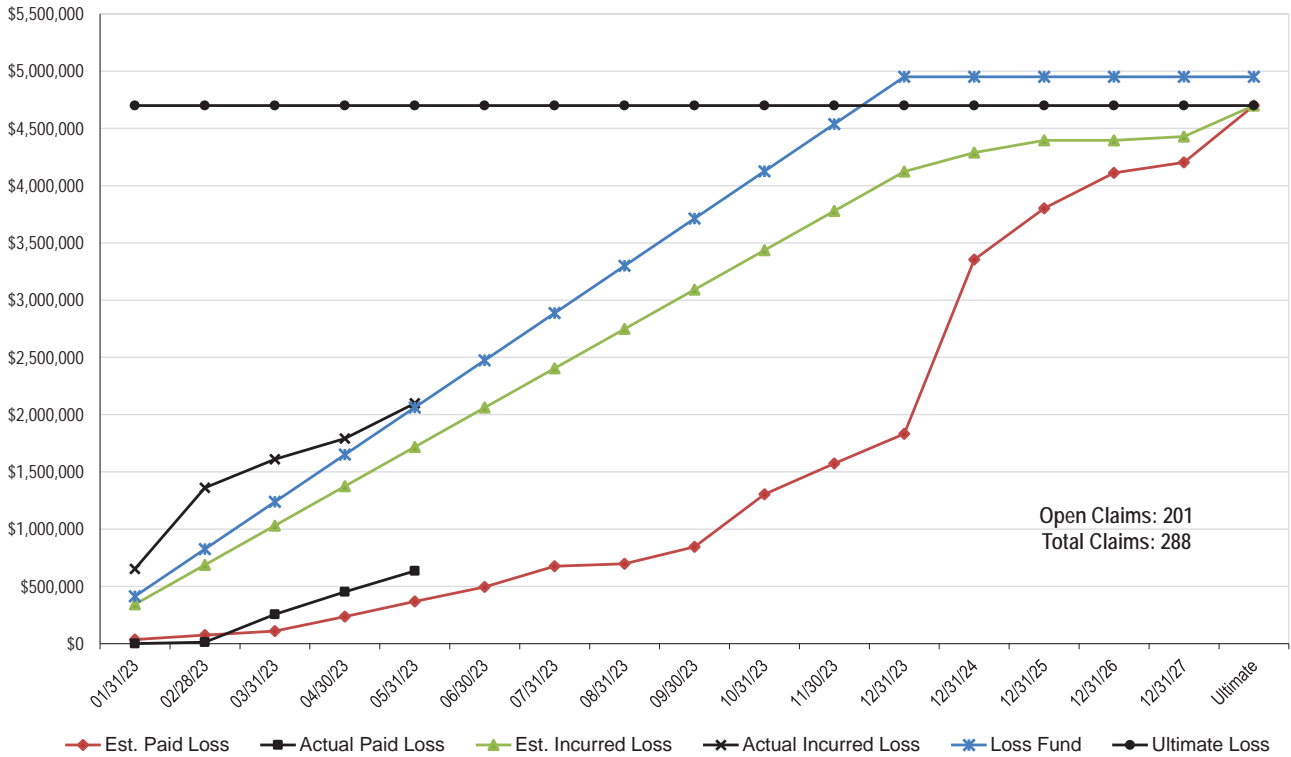
Report range : 20230501 to 20230531
 Client selection : kworcc
 Executed at : Jun 1, 2023, 1:57:19 AM

KANSAS WORKERS RISK COOP (KWORCC)

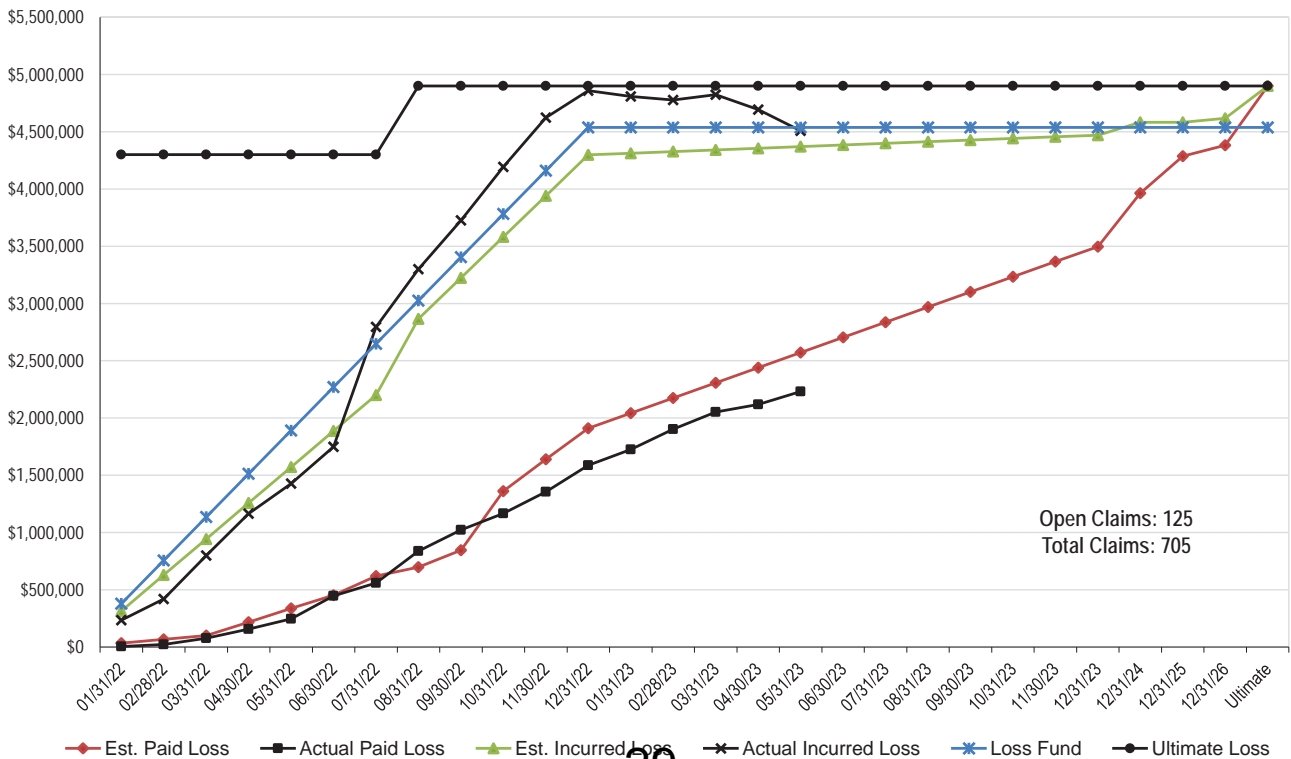
Bill Type	Bills Invoiced	Lines Invoiced	Billed Charges	BR Savings	PPO Savings	SR Savings	Total Allowed	BR Fees	PPO Fees	Total Fees	Gross Savings	Gross Savings Pct	PPO Hits	PPO Penetration Pct
Ambulatory Surgery Center	3	7	\$ 43,176.64	\$ 31,445.00	\$ 264.50	\$ 0.00	\$ 11,467.14	\$ 27.00	\$ 71.42	\$ 98.42	\$ 31,709.50	73 %	1	33 %
Chiropractic	6	18	\$ 925.00	\$ 20.52	\$ 64.88	\$ 0.00	\$ 839.60	\$ 54.00	\$ 17.52	\$ 71.52	\$ 85.40	9 %	1	17 %
Hospital IP	1	15	\$ 29,314.20	\$ 19,088.97	\$ 201.89	\$ 0.00	\$ 10,023.34	\$ 2,290.68	\$ 54.51	\$ 2,345.19	\$ 19,290.86	66 %	1	100 %
Hospital OP	80	402	\$ 273,839.93	\$ 149,716.84	\$ 9,076.85	\$ 0.00	\$ 115,046.24	\$ 17,902.51	\$ 2,450.76	\$ 20,353.27	\$ 158,793.69	58 %	58	72 %
Medical Supply/DME	1	3	\$ 2,790.36	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,790.36	\$ 9.00	\$ 0.00	\$ 9.00	\$ 0.00	0 %	0	0 %
Pharmacy	30	51	\$ 10,077.90	\$ 878.11	\$ 73.17	\$ 0.00	\$ 9,126.62	\$ 270.00	\$ 19.76	\$ 289.76	\$ 951.28	9 %	4	13 %
Podiatrist	1	1	\$ 175.00	\$ 56.88	\$ 11.99	\$ 0.00	\$ 106.13	\$ 9.00	\$ 3.24	\$ 12.24	\$ 68.87	39 %	1	100 %
Provider/Physician	210	355	\$ 121,869.14	\$ 71,102.27	\$ 3,880.82	\$ 0.00	\$ 46,886.05	\$ 1,890.00	\$ 1,047.86	\$ 2,937.86	\$ 74,983.09	62 %	147	70 %
PT/OT	55	175	\$ 14,251.48	\$ 2,323.19	\$ 1,817.90	\$ 0.00	\$ 10,110.39	\$ 495.00	\$ 490.88	\$ 985.88	\$ 4,141.09	29 %	54	98 %
	387	1027	\$ 496,419.65	\$ 274,631.78	\$ 15,392.00	\$ 0.00	\$ 206,395.87	\$ 22,947.19	\$ 4,155.95	\$ 27,103.14	\$ 290,023.78	58 %	267	69 %
Full Duplicate	36	102	\$ 42,275.29	\$ 42,275.29	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 42,275.29	100 %	0	0 %
Reconsideration	4	0	\$ 0.00	(\$ 3,525.38)	(\$ 764.19)	\$ 0.00	\$ 4,289.57	(\$ 400.74)	(\$ 206.33)	(\$ 607.07)	(\$ 4,289.57)	null	3	75 %
	40	102	\$ 42,275.29	\$ 38,749.91	(\$ 764.19)	\$ 0.00	\$ 4,289.57	(\$ 400.74)	(\$ 206.33)	(\$ 607.07)	\$ 37,985.72	90 %	3	8 %
Total	427	1129	\$ 538,694.94	\$ 313,381.69	\$ 14,627.81	\$ 0.00	\$ 210,685.44	\$ 22,546.45	\$ 3,949.62	\$ 26,496.07	\$ 328,009.50	61 %	270	63 %



2023 Policy Year Performance Valued as of 5/31/2023

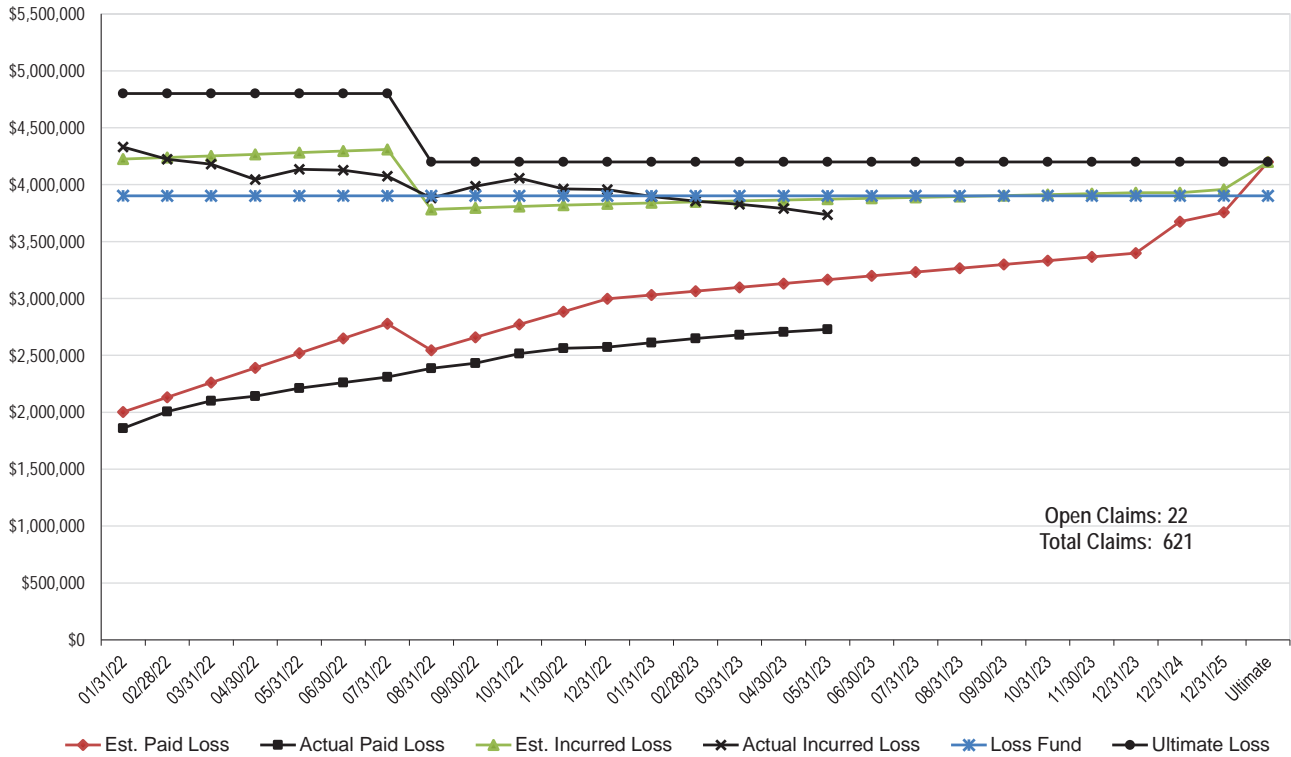


2022 Policy Year Performance Valued as of 5/31/2023

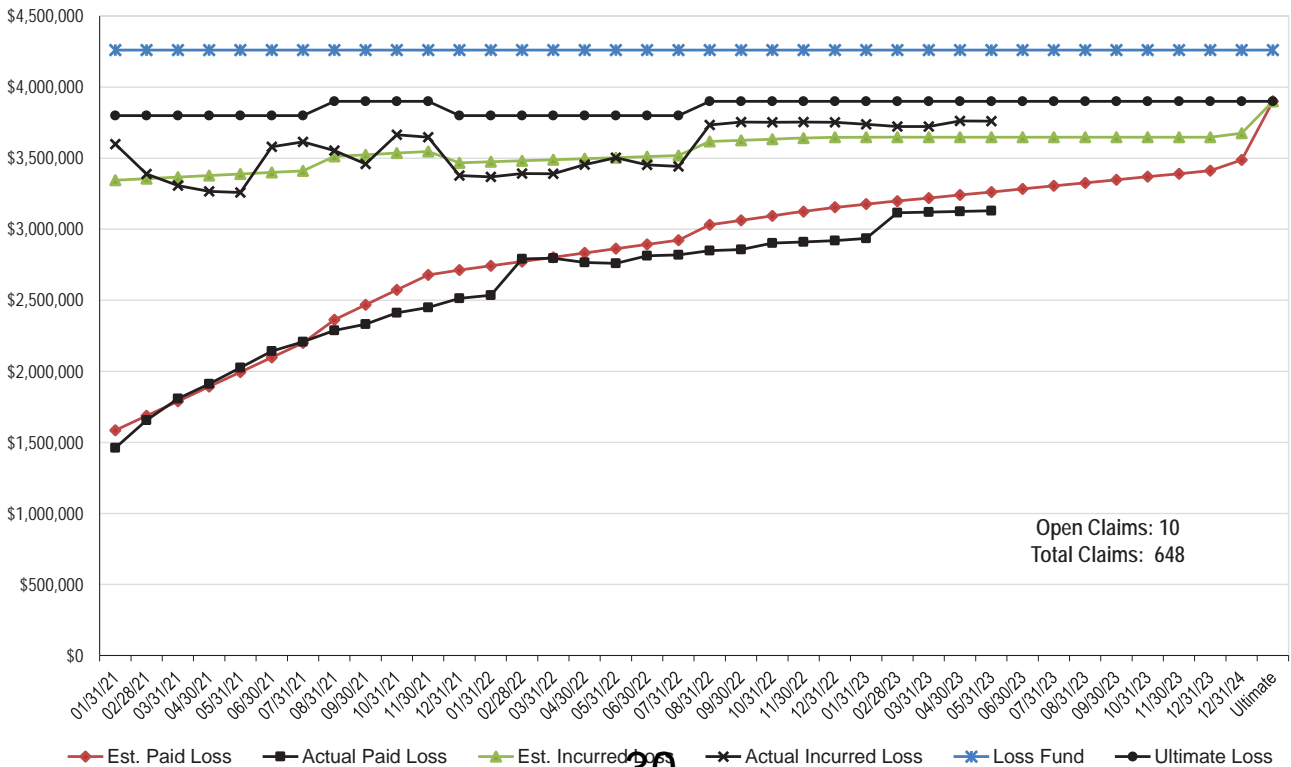




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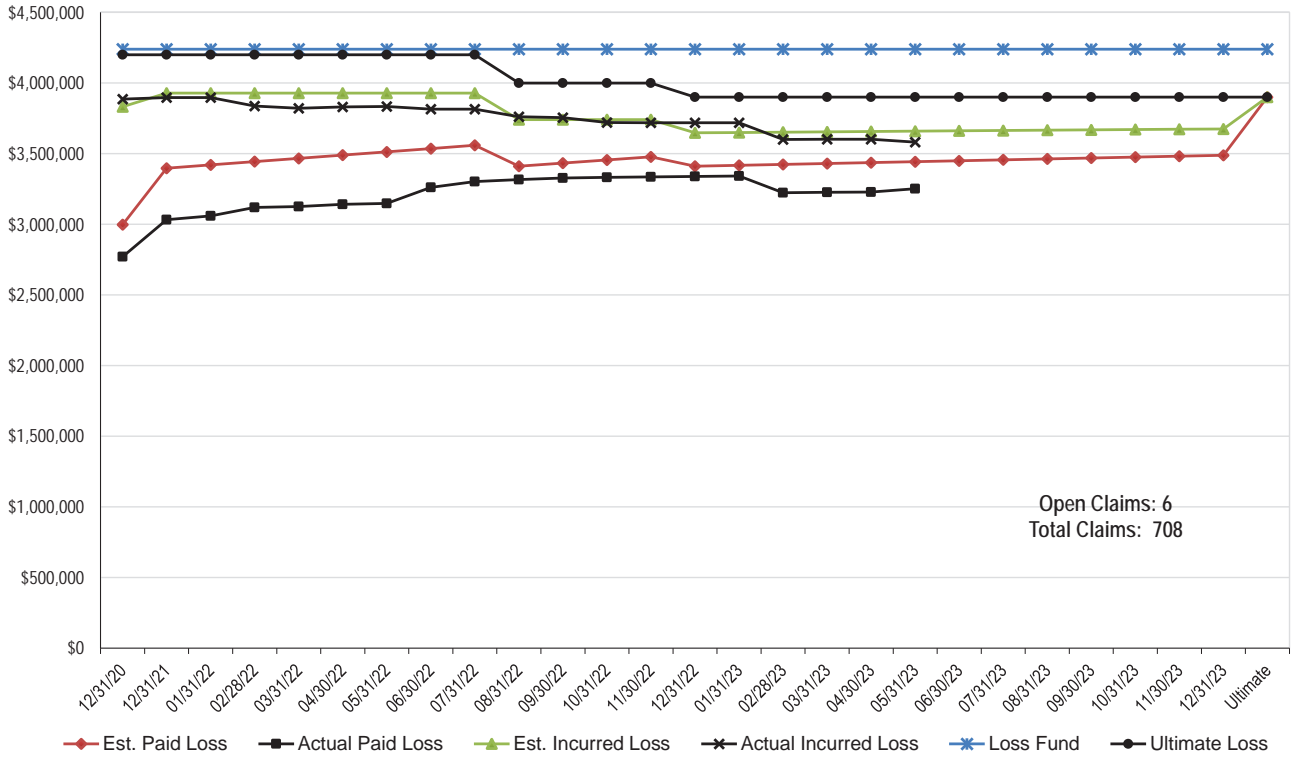


2020 Policy Year Performance Valued as of 5/31/2023

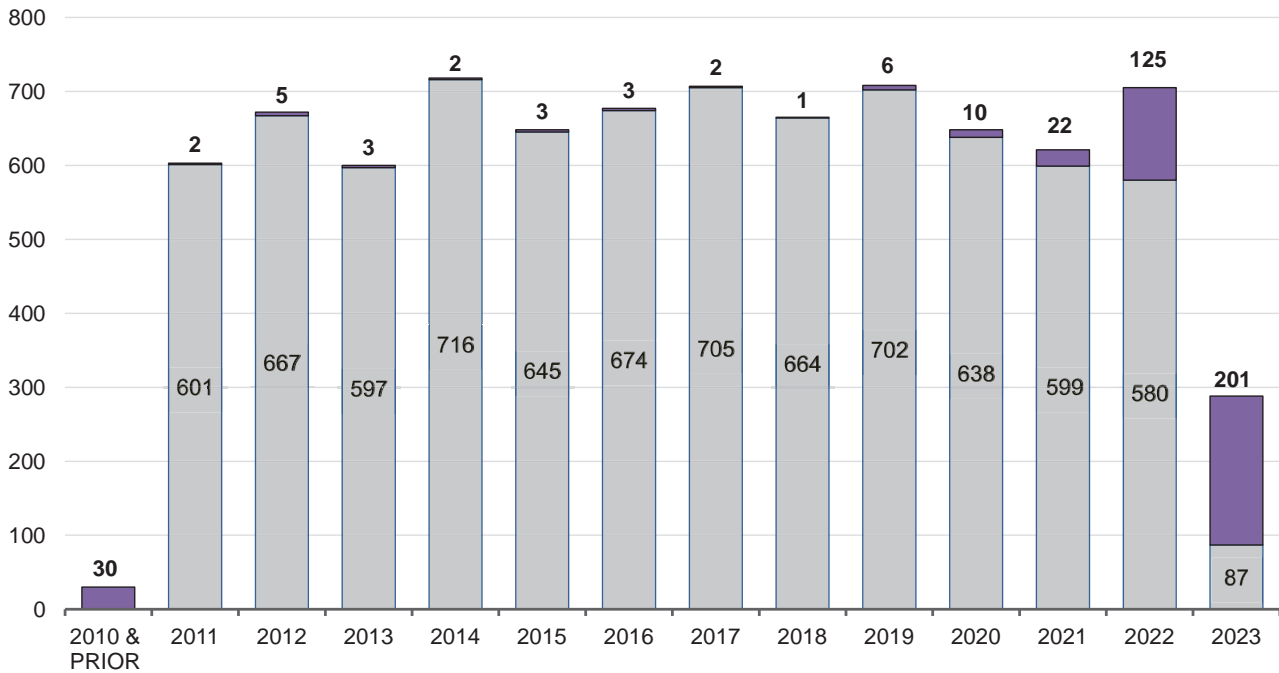




2019 Policy Year Performance Valued as of 5/31/2023



Open/Closed Claims by Policy Year Valued as of 5/31/2023



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

■ Closed ■ Open

County Visits as of June 15th, 2023

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

County Visits as of June 15th, 2023

Lyon			1/19 Insp, 1/26 PR, 2/27 Insp	3
Marion			3/21 Insp	1
Marshall		3/1 Insp	3/8 PR	2
McPherson	3/1 Insp		3/16 PR, 3/1 PR	3
Meade	2/14 Insp, 6/13 Insp	3/21 Safety 2/21 Insp, 4/3 PR, 6/15 Insp		3
Miami			2/7 PR	4
Mitchell	4/11 Insp		4/19 PR	2
Montgomery			4/11 Insp	1
Morris		3/6 Insp	1/10 PR, 2/13 PR	3
Morton	2/8 Insp, 6/6 Insp			2
Nemaha		6/5 PR	6/5 PR	2
Neosho			4/10 Insp	1
Ness	2/1 Insp			1
Norton	4/5 Insp			1
Osage			2/27 Insp, 3/27 PR	2
Osborne	4/11 Insp		4/20 PR	2
Ottawa	4/12 Insp		3/8 PR	2
Pawnee	2/2 Insp		3/1 PR	2
Phillips	4/5 Insp			1
Pottawatomie		2/16 Safety, 3/7 Insp	1/11 PR, 1/30 PR	4
Rawlins	3/22 Insp			1
Reno		4/19 Insp	5/24 PR 3/8 PR, 5/9 PR, 5/17 PR	2
Republic	4/12 Insp			4
Rooks	3/29 Insp	3/29 Insp	4/20 PR	3
Rice	3/3 Insp		3/1 PR, 6/13 DDC	3
Rush	2/1 Insp		2/2 PR	2
Russell	4/6 Insp		4/19 PR 1/17 PR, 1/24 Insp,	2
Saline	4/12 Insp	3/22 Safety	4/21 PR	5
Scott	1/31 Insp			1
Sheridan	3/22 Insp	4/26 DDC, 4/27 DDC	4/20 PR	4
Sherman	3/21 Insp			1
Smith	4/5 Insp			1
Stafford	3/9 Insp		3/1 PR	2
Stanton	2/7 Insp, 6/6 Insp			2
Stevens	2/8 Insp, 6/7 Insp			2
Thomas	3/24 Insp		4/20 PR	2
Trego	4/4 Insp		4/19 PR	2
Wabaunsee		2/28 Insp	1/30 PR	2
Wallace	3/21 Insp			1
Wilson				
Woodson			3/14 Insp, 3/28 PR	2
			Total Visits	177
			Working Days To- Date	116
			Visits/Working Day	1.53

KWORCC
January 1, 2023 to January 1, 2024

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

82 Counties; 2 Hospitals; 3 RWDs; 5 Cooperatives & Airport Aut