



WORKERS COMPENSATION

DECEMBER 31, 2025

	GENERAL FUNDS			FEDERAL FUNDS			SPECIAL FUNDS			ALL FUNDS					
	YEAR	PAYROLL	OTHER	TOTAL	PAYROLL	OTHER	TOTAL	PAYROLL	OTHER	TOTAL	PAYROLL	OTHER	TOTAL		
REVENUES	FY 2022	-	13,845,077	13,845,077			10,000,000			1,251,648			25,096,725		
	FY 2023	-	20,578,731	20,578,731			(96,374)			1,726,270			22,208,626		
	FY 2024	-	24,073,081	24,073,081			-			2,474,627			26,547,709		
	FY 2025	-	22,353,008	22,353,008			-			2,216,259			24,569,268		
	FY 2026	-	21,593,115	21,593,115			-			501,659			22,094,774		
EXPENDITURES	FY 2022	-	13,608,662	13,608,662	-	7,225,661	7,225,661	-	1,040,323	1,040,323	-	21,874,646	21,874,646		
	FY 2023	2,999	17,170,534	17,173,533	-	2,677,926	2,677,926	(546)	905,689	905,142	2,453	20,754,148	20,756,601		
	FY 2024	6,491	22,388,373	22,394,864	-	39	39	700	932,208	932,908	7,190	23,320,620	23,327,810		
	FY 2025	-	21,839,097	21,839,097	-	-	-	(1,836)	769,531	767,695	(1,836)	22,608,628	22,606,792		
	FY 2026	-	13,720,434	13,720,434	-	-	-	(2,921)	1,186,122	1,183,201	(2,921)	14,906,556	14,903,635		
NET EXCESS/(DEFICIT)	FY 2022	-	236,415	236,415		2,774,339			211,326			3,222,080			
	FY 2023	(2,999)	3,408,197	3,405,198		(2,774,300)			821,128			1,452,025			
	FY 2024	(6,491)	1,684,708	1,678,217		(39)			1,541,720			3,219,898			
	FY 2025	-	513,912	513,912		-			1,448,564			1,962,476			
	FY 2026	-	7,872,681	7,872,681		-			(681,542)			7,191,139			
GENERAL FUNDS (LESS: OBLIGATIONS)				CASH ROLLFORWARD											
DESCRIPTION	PAYROLL	OTHER	TOTAL	FEDERAL FUNDS			SPECIAL FUNDS								
FY 2026 - NET	-	7,872,681	7,872,681	CASH @ 06/30/2021	-		CASH @ 06/30/2021	-	1,241,551	~ CASH BASIS REPORTING ~ Report is prepared on a cash-basis. Timing of posting of transactions may affect year-to-year					
LESS: PY OBLIGATIONS	-	(2,706)	(2,706)	FY 2022 - Net Excess/(Deficit)	2,774,339		FY 2022 - Net Excess/(Deficit)	211,326							
LESS: CY OBLIGATIONS	-	(650)	(650)	CASH @ 06/30/2022	2,774,339		CASH @ 06/30/2022	1,452,876							
EQUALS: AVAILABLE	-	7,869,325	7,869,325	FY 2023 - Net Excess/(Deficit)	(2,774,300)	2 FY 2023 - Net Excess/(Deficit)	821,128								
				CASH @ 06/30/2023	39		CASH @ 06/30/2023	2,274,004							
				FY 2024 - Net Excess/(Deficit)	(39)	2 FY 2024 - Net Excess/(Deficit)	1,541,720								
				CASH @ 06/30/2024	(0)		CASH @ 06/30/2024	3,815,724							
				FY 2025 - Net Excess/(Deficit)	-	2 FY 2025 - Net Excess/(Deficit)	1,448,564								
				CASH @ 06/30/2025	(0)		CASH @ 06/30/2025	5,264,288							
				FY 2026 - Net Excess(Deficit)	-		FY 2026 - Net Excess(Deficit)	(681,542)							
				CASH @ 12/31/2025	(0)		CASH @ 12/31/2025	4,582,746							
				LESS: Encumbered Cash	-		LESS: Encumbered Cash	-							
				EQUALS: AVAILABLE CASH	(0)		EQUALS: AVAILABLE CASH	4,582,746							
~ GENERAL FUNDS ~				~ FEDERAL FUNDS ~											
PROGRAM 23001: WORKERS COMPENSATION (G0010)				PROGRAM 39665: ESSER II-WORKERS COMPENSATION (S0801)											
General Fund payroll expenditures do not include fringe costs which are paid directly by the State.				PROGRAM 39737: ESSER III-WORKERS COMPENSATION (S0803)											
				~ SPECIAL FUNDS ~											
				PROGRAM 23060: WORKERS COMPENSATION-INTERDEPT TRF (S0360)											