



WORKERS COMPENSATION

DECEMBER 31, 2025

<div>STATE OF HAWAII</div>		GENERAL FUNDS			FEDERAL FUNDS			SPECIAL FUNDS			ALL FUNDS		
		YEAR	PAYROLL	OTHER	TOTAL	PAYROLL	OTHER	TOTAL	PAYROLL	OTHER	TOTAL	PAYROLL	OTHER
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)			
DESCRIPTION	PAYROLL	OTHER	TOTAL
FY 2026 - NET	-	7,872,681	7,872,681
LESS: PY OBLIGATIONS	-	(2,706)	(2,706)
LESS: CY OBLIGATIONS	-	(650)	(650)
EQUALS: AVAILABLE	-	7,869,325	7,869,325

CASH ROLLFORWARD			
FEDERAL FUNDS		SPECIAL FUNDS	
CASH @ 06/30/2021	-	CASH @ 06/30/2021	1,241,551
FY 2022 - Net Excess/(Deficit)	2,774,339	FY 2022 - Net Excess/(Deficit)	211,326
CASH @ 06/30/2022	2,774,339	CASH @ 06/30/2022	1,452,876
FY 2023 - Net Excess/(Deficit)	(2,774,300)	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)	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)	-	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

~ CASH BASIS REPORTING ~ Report is prepared on a cash-basis. Timing of posting of transactions may affect year-to-year
~ FEDERAL FUNDS ~ PROGRAM 39665: ESSER II-WORKERS COMPENSATION (S0801) PROGRAM 39737: ESSER III-WORKERS COMPENSATION (S0803)
~ SPECIAL FUNDS ~ PROGRAM 23060: WORKERS COMPENSATION-INTERDEPT TRF (S0360)

~ GENERAL FUNDS ~ PROGRAM 23001: WORKERS COMPENSATION (G0010) General Fund payroll expenditures do not include fringe costs which are paid directly by the State.
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