



# WORKERS COMPENSATION

## JUNE 30, 2023

|                      | GENERAL FUNDS |         |            | FEDERAL FUNDS |         |           | SPECIAL FUNDS |         |           | ALL FUNDS |         |            |            |
|----------------------|---------------|---------|------------|---------------|---------|-----------|---------------|---------|-----------|-----------|---------|------------|------------|
|                      | YEAR          | PAYROLL | OTHER      | TOTAL         | PAYROLL | OTHER     | TOTAL         | PAYROLL | OTHER     | TOTAL     | PAYROLL | OTHER      | TOTAL      |
| REVENUES             | FY 2020       | -       | 20,484,472 | 20,484,472    |         |           | -             |         |           | 1,367,068 |         |            | 21,851,540 |
|                      | FY 2021       | -       | 21,553,205 | 21,553,205    |         |           | -             |         |           | 990,383   |         |            | 22,543,588 |
|                      | 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)      |         |           | 1,726,414 |         |            | 22,208,771 |
| EXPENDITURES         | FY 2020       | 5,696   | 19,042,120 | 19,047,816    | -       | -         | -             | 13,105  | 1,005,246 | 1,018,351 | 18,801  | 20,047,366 | 20,066,167 |
|                      | FY 2021       | -       | 17,966,080 | 17,966,080    | -       | -         | -             | (145)   | 830,003   | 829,858   | (145)   | 18,796,083 | 18,795,938 |
|                      | 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 |
| NET EXCESS/(DEFICIT) | FY 2020       | (5,696) | 1,442,352  | 1,436,656     |         |           | -             |         |           | 348,717   |         |            | 1,785,373  |
|                      | FY 2021       | -       | 3,587,125  | 3,587,125     |         |           | -             |         |           | 160,525   |         |            | 3,747,650  |
|                      | 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)   |         |           | 821,272   |         |            | 1,452,170  |

| GENERAL FUNDS (LESS: OBLIGATIONS) |                |                  |                  |
|-----------------------------------|----------------|------------------|------------------|
| DESCRIPTION                       | PAYROLL        | OTHER            | TOTAL            |
| FY 2023 - NET                     | (2,999)        | 3,408,197        | 3,405,198        |
| LESS: PY OBLIGATIONS              | -              | -                | -                |
| LESS: CY OBLIGATIONS              | -              | (3,549,591)      | (3,549,591)      |
| <b>EQUALS: AVAILABLE</b>          | <b>(2,999)</b> | <b>(141,394)</b> | <b>(144,393)</b> |

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

| CASH ROLLFORWARD               |  |               |  |                                |                  |
|--------------------------------|--|---------------|--|--------------------------------|------------------|
|                                |  | FEDERAL FUNDS |  | SPECIAL FUNDS                  |                  |
| CASH @ 06/30/2019              |  | -             |  | CASH @ 06/30/2019              | 732,309          |
| FY 2020 - Net Excess/(Deficit) |  | -             |  | FY 2020 - Net Excess/(Deficit) | 348,717          |
| CASH @ 06/30/2020              |  | -             |  | CASH @ 06/30/2020              | 1,081,026        |
| FY 2021 - Net Excess/(Deficit) |  | -             |  | FY 2021 - Net Excess/(Deficit) | 160,525          |
| 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) | 821,272          |
| CASH @ 06/30/2023              |  | 39            |  | CASH @ 06/30/2023              | 2,274,148        |
| LESS: Encumbered Cash          |  | -             |  | LESS: Encumbered Cash          | -                |
| <b>EQUALS: AVAILABLE CASH</b>  |  | <b>39</b>     |  | <b>EQUALS: AVAILABLE CASH</b>  | <b>2,274,148</b> |

**~ CASH BASIS REPORTING ~**  
 Report is prepared on a cash-basis. Timing of posting of transactions may affect year-to-year comparability.

**~ 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)