STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY CURRENT YEAR CASH FLOWS

For the period ended December 31, 2023 (Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$114,410	\$128,908	\$378,099	\$429,693	\$480,113	\$671,374	\$671,374	\$671,374	\$671,374	\$671,374	\$671,374
Revenues, net of refunds	334,994	410,786	672,144	390,836	404,786	553,248	0	0	0	0	0	0
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures _	(290,584)	(396,288)	(352,953)	(339,242)	(354,367)	(361,987)	0	0	0	0	0	0
Excess (deficit) of monthly revenues over expenditures	44,410	14,498	319,191	51,594	50,419	191,261	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	70,000	0	(70,000)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Net increase/(decrease) in cash	114,410	14,498	249,191	51,594	50,419	191,261	0	0	0	0	0	0
Ending Cash Balance	\$114,410	\$128,908	\$378,099	\$429,693	\$480,113	\$671,374	\$671,374	\$671,374	\$671,374	\$671,374	\$671,374	\$671,374

STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY

EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS For the period ended December $31,\,2023$

(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$2,884,813	\$2,805,994	\$2,246,058	\$1,784,621	\$1,753,241	\$1,676,930	\$1,630,334	\$1,630,334	\$1,630,334	\$1,630,334	\$1,630,334	\$1,630,334
Payment of Fiscal Year 2023 31 day carryover	(55,324)	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Reappropriations expired to current year Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Other disbursements funded by surplus/ reappropriations, net of prior year redeposits	(23,495)	(328,351)	(461,438)	(31,380)	(76,310)	(46,596)	0	0	0	0	0	0
Transfer of Fiscal Year 2023 surplus to Rainy Day Fund	0	(231,585)	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations	(78,819)	(559,936)	(461,438)	(31,380)	(76,310)	(46,596)	0	0	0	0	0	0
Ending Cash Balance	\$2,805,994	\$2,246,058	\$1,784,621	\$1,753,241	\$1,676,930	\$1,630,334	\$1,630,334	\$1,630,334	\$1,630,334	\$1,630,334	\$1,630,334	\$1,630,333

STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY

For the period ended December 31, 2023 (Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$2,884,813	\$2,920,405	\$2,374,967	\$2,162,720	\$2,182,934	\$2,157,043	\$2,301,708	\$2,301,708	\$2,301,708	\$2,301,708	\$2,301,708	\$2,301,708
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(78,819)	(328,351)	(461,438)	(31,380)	(76,310)	(46,596)	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	44,410	14,498	319,191	51,594	50,419	191,261	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	70,000	(231,585)	(70,000)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	\$2,920,405	\$2,374,967	\$2,162,720	\$2,182,934	\$2,157,043	\$2,301,708	\$2,301,708	\$2,301,708	\$2,301,708	\$2,301,708	\$2,301,708	\$2,301,708

Source: wvOASIS

State Auditor's Office, John B. McCuskey, State Auditor Dept. of Revenue, Larry Pack, Cabinet Secretary Prepared by the State Budget Office

January 2, 2023