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

For the period ended December 31, 2022 (Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$164,481	\$389,022	\$620,086	\$715,743	\$838,822	\$1,049,782	\$1,049,782	\$1,049,782	\$1,049,782	\$1,049,782	\$1,049,782
Revenues, net of refunds	381,098	506,999	638,761	492,595	480,224	552,547	0	0	0	0	0	0
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures _	(286,117)	(282,458)	(338,197)	(396,938)	(357,145)	(341,587)	0	0	0	0	0	0
Excess (deficit) of monthly revenues over expenditures	94,981	224,541	300,564	95,657	123,079	210,960	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	69,500	0	(69,500)	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	164,481	224,541	231,064	95,657	123,079	210,960	0	0	0	0	0	0
Ending Cash Balance	\$164,481	\$389,022	\$620,086	\$715,743	\$838,822	\$1,049,782	\$1,049,782	\$1,049,782	\$1,049,782	\$1,049,782	\$1,049,782	\$1,049,782

STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY

EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS

For the period ended December 31, 2022 (Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$1,994,018	\$1,924,217	\$1,253,778	\$1,075,789	\$1,052,535	\$1,036,945	\$1,023,218	\$1,023,218	\$1,023,218	\$1,023,218	\$1,023,218	\$1,023,218
Payment of Fiscal Year 2022 31 day carryover	(52,861)	(48)	48	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	(16,940)	(670,391)	(178,037)	(23,254)	(15,590)	(13,727)	0	0	0	0	0	0
Transfer of Fiscal Year 2022 surplus to Rainy Day Fund	0	0	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations	(69,801)	(670,439)	(177,989)	(23,254)	(15,590)	(13,727)	0	0	0	0	0	0
Ending Cash Balance	\$1,924,217	\$1,253,778	\$1,075,789	\$1,052,535	\$1,036,945	\$1,023,218	\$1,023,218	\$1,023,218	\$1,023,218	\$1,023,218	\$1,023,218	\$1,023,217

STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY

For the period ended December 31, 2022 (Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$1,994,018	\$2,088,698	\$1,642,800	\$1,695,875	\$1,768,278	\$1,875,767	\$2,073,000	\$2,073,000	\$2,073,000	\$2,073,000	\$2,073,000	\$2,073,000
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(69,801)	(670,439)	(177,989)	(23,254)	(15,590)	(13,727)	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	94,981	224,541	300,564	95,657	123,079	210,960	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	69,500	0	(69,500)	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	\$2,088,698	\$1,642,800	\$1,695,875	\$1,768,278	\$1,875,767	\$2,073,000	\$2,073,000	\$2,073,000	\$2,073,000	\$2,073,000	\$2,073,000	\$2,073,000

Source: wvOASIS

State Auditor's Office, John B. McCuskey, State Auditor

Dept. of Revenue, Dave Hardy, Cabinet Secretary

Prepared by the State Budget Office January 3, 2023