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

For the period ended September 30, 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	\$378,099	\$378,099	\$378,099	\$378,099	\$378,099	\$378,099	\$378,099	\$378,099
Revenues, net of refunds	334,994	410,786	672,144	0	0	0	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)	0	0	0	0	0	0	0	0	0
Excess (deficit) of monthly revenues over expenditures	44,410	14,498	319,191	0	0	0	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	0	0	0	0	0	0	0	0	0
Ending Cash Balance	\$114,410	\$128,908	\$378,099	\$378,099	\$378,099	\$378,099	\$378,099	\$378,099	\$378,099	\$378,099	\$378,099	\$378,099

STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS

For the period ended September 30, 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	\$1,784,621	\$1,784,621	\$1,784,621	\$1,784,621	\$1,784,621	\$1,784,621	\$1,784,621	\$1,784,621
Payment of Fiscal Year 2023 31 day carryover	(55,324)		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)	0	0	0	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)	0	0	0	0	0	0	0	0	0
Ending Cash Balance	\$2,805,994	\$2,246,058	\$1,784,621	\$1,784,621	\$1,784,621	\$1,784,621	\$1,784,621	\$1,784,621	\$1,784,621	\$1,784,621	\$1,784,621	\$1,784,620

STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY

For the period ended September 30, 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	\$2,162,720	\$2,162,720	\$2,162,720	\$2,162,720	\$2,162,720	\$2,162,720	\$2,162,720	\$2,162,720
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(78,819)	(328,351)	(461,438)	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	44,410	14,498	319,191	0	0	0	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	\$2,162,720	\$2,162,720	\$2,162,720	\$2,162,720	\$2,162,720	\$2,162,720	\$2,162,720	\$2,162,720	\$2,162,720

Source: wvOASIS

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

October 2, 2023