# General Revenue Fund

<table>
<thead>
<tr>
<th>Source</th>
<th>Estimated Collections FY 2023</th>
<th>Estimated Collections June 2023</th>
<th>Actual Collections June 2023</th>
<th>Estimated Collections 12 Months Jul 2022 - Jun 2023</th>
<th>Actual Collections 12 Months Jul 2022 - Jun 2023</th>
<th>To Date - Increase (Decrease) Over Estimate</th>
<th>To Date - Percent Collected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business and Occupation Tax</td>
<td>$100,000</td>
<td>$7,600</td>
<td>$10,459</td>
<td>$100,000</td>
<td>$116,747</td>
<td>$16,747</td>
<td>117%</td>
</tr>
<tr>
<td>Consumer Sales Tax/Use Tax</td>
<td>$1,510,488</td>
<td>162,949</td>
<td>197,127</td>
<td>1,510,488</td>
<td>1,750,434</td>
<td>239,946</td>
<td>116%</td>
</tr>
<tr>
<td>Personal Income Tax</td>
<td>2,190,000</td>
<td>209,400</td>
<td>200,389</td>
<td>2,190,000</td>
<td>2,663,568</td>
<td>473,568</td>
<td>122%</td>
</tr>
<tr>
<td>Liquor Profit Transfers</td>
<td>26,500</td>
<td>2,500</td>
<td>4,206</td>
<td>26,500</td>
<td>32,313</td>
<td>5,813</td>
<td>122%</td>
</tr>
<tr>
<td>Beer Tax and Licenses</td>
<td>7,500</td>
<td>930</td>
<td>1,016</td>
<td>7,500</td>
<td>7,262</td>
<td>(238)</td>
<td>97%</td>
</tr>
<tr>
<td>Tobacco Products Tax</td>
<td>162,200</td>
<td>13,800</td>
<td>11,743</td>
<td>162,200</td>
<td>155,459</td>
<td>(6,741)</td>
<td>96%</td>
</tr>
<tr>
<td>Business Franchise Fees</td>
<td>800</td>
<td>80</td>
<td>73</td>
<td>800</td>
<td>1,011</td>
<td>211</td>
<td>126%</td>
</tr>
<tr>
<td>Property Transfer Tax</td>
<td>12,000</td>
<td>950</td>
<td>220</td>
<td>12,000</td>
<td>12,706</td>
<td>706</td>
<td>106%</td>
</tr>
<tr>
<td>Property Tax</td>
<td>8,300</td>
<td>110</td>
<td>0</td>
<td>8,300</td>
<td>7,702</td>
<td>(598)</td>
<td>93%</td>
</tr>
<tr>
<td>Insurance Tax</td>
<td>92,600</td>
<td>250</td>
<td>1,181</td>
<td>92,600</td>
<td>112,168</td>
<td>19,568</td>
<td>121%</td>
</tr>
<tr>
<td>Departmental Collections</td>
<td>24,900</td>
<td>1,400</td>
<td>1,498</td>
<td>24,900</td>
<td>26,888</td>
<td>1,988</td>
<td>108%</td>
</tr>
<tr>
<td>Corporation Net Income Tax</td>
<td>150,000</td>
<td>22,000</td>
<td>75,136</td>
<td>150,000</td>
<td>419,965</td>
<td>269,965</td>
<td>280%</td>
</tr>
<tr>
<td>Miscellaneous Transfers</td>
<td>2,000</td>
<td>210</td>
<td>4,543</td>
<td>2,000</td>
<td>5,329</td>
<td>3,329</td>
<td>266%</td>
</tr>
<tr>
<td>Interest Income</td>
<td>5,970</td>
<td>540</td>
<td>16,922</td>
<td>5,970</td>
<td>132,456</td>
<td>126,486</td>
<td>2219%</td>
</tr>
<tr>
<td>Severance Tax</td>
<td>250,000</td>
<td>30,000</td>
<td>56,078</td>
<td>250,000</td>
<td>946,486</td>
<td>696,486</td>
<td>379%</td>
</tr>
<tr>
<td>Miscellaneous Receipts</td>
<td>3,000</td>
<td>700</td>
<td>91</td>
<td>3,000</td>
<td>2,462</td>
<td>(538)</td>
<td>82%</td>
</tr>
<tr>
<td>HB 102 - Lottery Transfers</td>
<td>65,000</td>
<td>0</td>
<td>0</td>
<td>65,000</td>
<td>65,000</td>
<td>0</td>
<td>100%</td>
</tr>
<tr>
<td>Soft Drink Excise Tax</td>
<td>14,000</td>
<td>1,300</td>
<td>1,120</td>
<td>14,000</td>
<td>13,766</td>
<td>(234)</td>
<td>98%</td>
</tr>
<tr>
<td>Liquor License Renewal</td>
<td>766</td>
<td>46</td>
<td>43</td>
<td>766</td>
<td>933</td>
<td>167</td>
<td>122%</td>
</tr>
<tr>
<td>Senior Citizens Tax Credit Reimbursement</td>
<td>10,000</td>
<td>0</td>
<td>529</td>
<td>10,000</td>
<td>10,000</td>
<td>0</td>
<td>100%</td>
</tr>
<tr>
<td>Charter Tax</td>
<td>0</td>
<td>0</td>
<td>(1)</td>
<td>0</td>
<td>4</td>
<td>4</td>
<td>0%</td>
</tr>
<tr>
<td>Video Lottery Transfers</td>
<td>0</td>
<td>0</td>
<td>66</td>
<td>0</td>
<td>634</td>
<td>634</td>
<td>0%</td>
</tr>
<tr>
<td>Tax Amnesty</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$4,636,024</strong></td>
<td><strong>$454,765</strong></td>
<td><strong>$582,437</strong></td>
<td><strong>$4,636,024</strong></td>
<td><strong>$6,483,291</strong></td>
<td><strong>$1,847,267</strong></td>
<td><strong>---</strong></td>
</tr>
<tr>
<td>Increase or Decrease Over Estimate</td>
<td><strong>$127,672</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>$1,847,267</strong></td>
<td><strong>---</strong></td>
</tr>
<tr>
<td>Percentage Collected</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>128%</td>
<td><strong>140%</strong></td>
</tr>
</tbody>
</table>

Source: wvOASIS

State Auditor's Office, John B. McCuskey, State Auditor
Department of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
July 05, 2023
## STATE OF WEST VIRGINIA
### COMPARISON OF REVENUES
#### JUNE 2022 VS JUNE 2023
##### (IN THOUSANDS)

### GENERAL REVENUE FUND

<table>
<thead>
<tr>
<th>Source</th>
<th>Actual Collections June 2022</th>
<th>Actual Collections 12 Months Jul 2021 - Jun 2022</th>
<th>Actual Collections 12 Months Jul 2022 - Jun 2023</th>
<th>To Date - Increase (Decrease) Over Prior Period</th>
<th>To Date - % Increase (Decrease) Over Prior Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business and Occupation Tax</td>
<td>$14,325</td>
<td>$110,503</td>
<td>$116,747</td>
<td>$6,244</td>
<td>6%</td>
</tr>
<tr>
<td>Consumer Sales Tax/Use Tax</td>
<td>$192,849</td>
<td>$1,655,483</td>
<td>$1,750,434</td>
<td>$94,951</td>
<td>6%</td>
</tr>
<tr>
<td>Personal Income Tax</td>
<td>$232,131</td>
<td>$2,502,829</td>
<td>$2,663,568</td>
<td>$160,739</td>
<td>6%</td>
</tr>
<tr>
<td>Liquor Profit Transfers</td>
<td>$4,630</td>
<td>$29,476</td>
<td>$32,313</td>
<td>$2,837</td>
<td>10%</td>
</tr>
<tr>
<td>Beer Tax and Licenses</td>
<td>$1,054</td>
<td>$7,571</td>
<td>$7,262</td>
<td>(309)</td>
<td>-4%</td>
</tr>
<tr>
<td>Tobacco Products Tax</td>
<td>$14,553</td>
<td>$165,067</td>
<td>$155,459</td>
<td>(9,608)</td>
<td>-6%</td>
</tr>
<tr>
<td>Business Franchise Fees</td>
<td>$109</td>
<td>$1,076</td>
<td>$1,011</td>
<td>(65)</td>
<td>-6%</td>
</tr>
<tr>
<td>Property Transfer Tax</td>
<td>$1,698</td>
<td>$17,855</td>
<td>$12,706</td>
<td>(5,149)</td>
<td>-29%</td>
</tr>
<tr>
<td>Property Tax</td>
<td>$221</td>
<td>$7,908</td>
<td>$7,702</td>
<td>(206)</td>
<td>-3%</td>
</tr>
<tr>
<td>Insurance Tax</td>
<td>$909</td>
<td>$135,846</td>
<td>$112,168</td>
<td>(23,678)</td>
<td>-17%</td>
</tr>
<tr>
<td>Departmental Collections</td>
<td>$1,766</td>
<td>$26,343</td>
<td>$26,888</td>
<td>545</td>
<td>2%</td>
</tr>
<tr>
<td>Corporation Net Income Tax</td>
<td>$71,684</td>
<td>$366,316</td>
<td>$419,965</td>
<td>$53,649</td>
<td>15%</td>
</tr>
<tr>
<td>Miscellaneous Transfers</td>
<td>$196</td>
<td>$16,740</td>
<td>$5,329</td>
<td>(11,411)</td>
<td>-68%</td>
</tr>
<tr>
<td>Interest Income</td>
<td>$4,575</td>
<td>$(1,704)</td>
<td>$132,456</td>
<td>$134,160</td>
<td>7873%</td>
</tr>
<tr>
<td>Severance Tax</td>
<td>$120,868</td>
<td>$768,794</td>
<td>$946,486</td>
<td>$177,692</td>
<td>23%</td>
</tr>
<tr>
<td>Miscellaneous Receipts</td>
<td>$112</td>
<td>$2,468</td>
<td>$2,462</td>
<td>(6)</td>
<td>0%</td>
</tr>
<tr>
<td>HB 102 - Lottery Transfers</td>
<td>$0</td>
<td>$64,999</td>
<td>$65,000</td>
<td>1</td>
<td>0%</td>
</tr>
<tr>
<td>Soft Drink Excise Tax</td>
<td>$0</td>
<td>$0</td>
<td>$13,766</td>
<td>$13,766</td>
<td>0%</td>
</tr>
<tr>
<td>Liquor License Renewal</td>
<td>$45</td>
<td>$764</td>
<td>$933</td>
<td>$169</td>
<td>22%</td>
</tr>
<tr>
<td>Senior Citizens Tax Credit Reimbursement</td>
<td>$655</td>
<td>$649,999</td>
<td>$65,000</td>
<td>1</td>
<td>0%</td>
</tr>
<tr>
<td>Charter Tax</td>
<td>$0</td>
<td>$1</td>
<td>$4</td>
<td>$3</td>
<td>300%</td>
</tr>
<tr>
<td>Video Lottery Transfers</td>
<td>$29</td>
<td>$554</td>
<td>$634</td>
<td>$80</td>
<td>14%</td>
</tr>
<tr>
<td>Tax Amnesty</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0%</td>
</tr>
</tbody>
</table>

**TOTAL**                                | $662,409                     | $5,887,898                                        | $6,483,291                                       | $595,393                                        |                                                 |

**Increase or Decrease Over Prior Period**

- **$79,972**
- **$595,393**

**% Increase or Decrease Over Prior Period**

- **-12%**
- **10%**
## STATE OF WEST VIRGINIA
### REVENUE COLLECTIONS
#### FISCAL YEAR 2023
##### JUNE 2023
(IN THOUSANDS)

### STATE ROAD FUND

<table>
<thead>
<tr>
<th>SOURCE</th>
<th>Estimated Collections FY 2023</th>
<th>Estimated Collections June 2023</th>
<th>Actual Collections June 2023</th>
<th>Estimated Collections 12 Months July 2022 - Jun 2023</th>
<th>Actual Collections 12 Months Jul 2022 - Jun 2023</th>
<th>To Date - Increase (Decrease)</th>
<th>To Date - Percent Collected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Registration</td>
<td>$174,000</td>
<td>$21,000</td>
<td>$17,806</td>
<td>$174,000</td>
<td>$142,498</td>
<td>$(31,502)</td>
<td>82%</td>
</tr>
<tr>
<td>Sales (Privilege)</td>
<td>300,000</td>
<td>26,000</td>
<td>27,113</td>
<td>300,000</td>
<td>317,936</td>
<td>17,936</td>
<td>106%</td>
</tr>
<tr>
<td>Motor Fuel Tax</td>
<td>430,000</td>
<td>36,000</td>
<td>36,359</td>
<td>430,000</td>
<td>432,442</td>
<td>2,442</td>
<td>101%</td>
</tr>
<tr>
<td>Litter</td>
<td>1,700</td>
<td>140</td>
<td>203</td>
<td>1,700</td>
<td>1,878</td>
<td>178</td>
<td>110%</td>
</tr>
<tr>
<td>Less: Industrial Access Road Transfer</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>200,000</td>
<td>5,500</td>
<td>(1,866)</td>
<td>200,000</td>
<td>172,679</td>
<td>(27,321)</td>
<td>86%</td>
</tr>
<tr>
<td>Federal Reimbursement</td>
<td>490,000</td>
<td>37,000</td>
<td>73,738</td>
<td>490,000</td>
<td>639,231</td>
<td>149,231</td>
<td>130%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$1,595,700</td>
<td>$125,640</td>
<td>$153,354</td>
<td>$1,595,700</td>
<td>$1,706,664</td>
<td>$110,964</td>
<td></td>
</tr>
</tbody>
</table>

Increase or Decrease Over Estimate: $27,714

Percentage Collected: 122%

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Department of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
July 05, 2023
STATE OF WEST VIRGINIA  
COMPARISON OF REVENUES  
JUNE 2022 VS JUNE 2023  
(IN THOUSANDS)

### STATE ROAD FUND

<table>
<thead>
<tr>
<th>SOURCE</th>
<th>Actual Collections June 2022</th>
<th>Actual Collections June 2023</th>
<th>Actual Collections 12 Months Jul 2021 - Jun 2022</th>
<th>Actual Collections 12 Months Jul 2022 - Jun 2023</th>
<th>To Date - Increase (Decrease) Over Prior Period</th>
<th>To Date - % Increase (Decrease) Over Prior Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Registration</td>
<td>$15,157</td>
<td>$17,806</td>
<td>$136,233</td>
<td>$142,498</td>
<td>$6,265</td>
<td>5%</td>
</tr>
<tr>
<td>Sales (Privilege)</td>
<td>25,003</td>
<td>27,113</td>
<td>300,586</td>
<td>317,936</td>
<td>17,350</td>
<td>6%</td>
</tr>
<tr>
<td>Motor Fuel Tax</td>
<td>34,465</td>
<td>36,359</td>
<td>419,592</td>
<td>432,442</td>
<td>12,850</td>
<td>3%</td>
</tr>
<tr>
<td>Litter</td>
<td>146</td>
<td>203</td>
<td>1,591</td>
<td>1,878</td>
<td>287</td>
<td>18%</td>
</tr>
<tr>
<td>Less: Industrial Access Road Transfer</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>1,540</td>
<td>(1,866)</td>
<td>15,731</td>
<td>172,679</td>
<td>156,948</td>
<td>998%</td>
</tr>
<tr>
<td>Federal Reimbursement</td>
<td>44,312</td>
<td>73,738</td>
<td>474,424</td>
<td>639,231</td>
<td>164,807</td>
<td>35%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$120,623</strong></td>
<td><strong>$153,354</strong></td>
<td><strong>$1,348,157</strong></td>
<td><strong>$1,706,664</strong></td>
<td><strong>$358,507</strong></td>
<td><strong>35%</strong></td>
</tr>
</tbody>
</table>

Increase or Decrease Over Prior Period | $32,731                      | $358,507                     |

% Increase or Decrease Over Prior Period | 27%                          | 27%                          |
<table>
<thead>
<tr>
<th></th>
<th>July</th>
<th>August</th>
<th>September</th>
<th>October</th>
<th>November</th>
<th>December</th>
<th>January</th>
<th>February</th>
<th>March</th>
<th>April</th>
<th>May</th>
<th>June</th>
</tr>
</thead>
<tbody>
<tr>
<td>Begining Cash Balance</td>
<td>$0</td>
<td>$164,481</td>
<td>$389,022</td>
<td>$620,086</td>
<td>$715,743</td>
<td>$838,822</td>
<td>$1,049,782</td>
<td>$1,297,569</td>
<td>$1,386,518</td>
<td>$1,561,602</td>
<td>$1,954,908</td>
<td>$2,015,750</td>
</tr>
<tr>
<td>Revenues, net of refunds</td>
<td>381,098</td>
<td>506,999</td>
<td>638,761</td>
<td>492,595</td>
<td>552,547</td>
<td>624,145</td>
<td>407,027</td>
<td>517,774</td>
<td>825,931</td>
<td>473,753</td>
<td>582,437</td>
<td></td>
</tr>
<tr>
<td>Expirations to Cash Balance</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Excess (deficit) of monthly revenues over expenditures</td>
<td>94,981</td>
<td>224,541</td>
<td>300,564</td>
<td>95,657</td>
<td>123,079</td>
<td>210,960</td>
<td>247,787</td>
<td>88,949</td>
<td>175,084</td>
<td>393,307</td>
<td>60,842</td>
<td>60,264</td>
</tr>
<tr>
<td>Transfers from/(to) Rainy Day Fund</td>
<td>69,500</td>
<td>0</td>
<td>(69,500)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Transfers from/(to) Income Tax Refund Reserve Fund</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Net increase/(decrease) in cash</td>
<td>164,481</td>
<td>224,541</td>
<td>231,064</td>
<td>95,657</td>
<td>123,079</td>
<td>210,960</td>
<td>247,787</td>
<td>88,949</td>
<td>175,084</td>
<td>393,307</td>
<td>60,842</td>
<td>60,264</td>
</tr>
<tr>
<td>Ending Cash Balance</td>
<td>$164,481</td>
<td>$389,022</td>
<td>$620,086</td>
<td>$715,743</td>
<td>$838,822</td>
<td>$1,049,782</td>
<td>$1,297,569</td>
<td>$1,386,518</td>
<td>$1,561,602</td>
<td>$1,954,908</td>
<td>$2,015,750</td>
<td>$2,076,015</td>
</tr>
</tbody>
</table>
## General Revenue Fund Cash Activity

### For the period ended June 30, 2023

(Amounts expressed in thousands)

<table>
<thead>
<tr>
<th></th>
<th>July</th>
<th>August</th>
<th>September</th>
<th>October</th>
<th>November</th>
<th>December</th>
<th>January</th>
<th>February</th>
<th>March</th>
<th>April</th>
<th>May</th>
<th>June</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beginning Cash Balance</strong></td>
<td>$1,994,018</td>
<td>$1,924,217</td>
<td>$1,253,778</td>
<td>$1,075,789</td>
<td>$1,052,535</td>
<td>$1,036,945</td>
<td>$1,023,218</td>
<td>$997,388</td>
<td>$980,154</td>
<td>$973,251</td>
<td>$957,482</td>
<td>$835,526</td>
</tr>
<tr>
<td><strong>Payment of Fiscal Year 2022</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>31 day carryover</td>
<td>(52,861)</td>
<td>(48)</td>
<td>48</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Special Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expirations to surplus</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>52,050</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Reappropriations expired to current year Cash Balance</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Other disbursements funded by surplus/reappropriations, net of prior year redeposits</strong></td>
<td>(16,940)</td>
<td>(670,391)</td>
<td>(178,037)</td>
<td>(23,254)</td>
<td>(15,590)</td>
<td>(13,727)</td>
<td>(25,830)</td>
<td>(17,234)</td>
<td>(58,953)</td>
<td>(15,769)</td>
<td>(121,956)</td>
<td>(26,728)</td>
</tr>
<tr>
<td><strong>Transfer of Fiscal Year 2022 surplus to Rainy Day Fund</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total expenditures/transfers of prior year/surplus appropriations</strong></td>
<td>(69,801)</td>
<td>(670,439)</td>
<td>(177,989)</td>
<td>(23,254)</td>
<td>(15,590)</td>
<td>(13,727)</td>
<td>(25,830)</td>
<td>(17,234)</td>
<td>(6,903)</td>
<td>(15,769)</td>
<td>(121,956)</td>
<td>(26,728)</td>
</tr>
<tr>
<td><strong>Ending Cash Balance</strong></td>
<td>$1,924,217</td>
<td>$1,253,778</td>
<td>$1,075,789</td>
<td>$1,052,535</td>
<td>$1,036,945</td>
<td>$1,023,218</td>
<td>$997,388</td>
<td>$980,154</td>
<td>$973,251</td>
<td>$957,482</td>
<td>$835,526</td>
<td>$808,798</td>
</tr>
</tbody>
</table>
## STATE OF WEST VIRGINIA
### GENERAL REVENUE FUND CASH ACTIVITY
For the period ended June 30, 2023
(Amounts expressed in thousands)

<table>
<thead>
<tr>
<th></th>
<th>July</th>
<th>August</th>
<th>September</th>
<th>October</th>
<th>November</th>
<th>December</th>
<th>January</th>
<th>February</th>
<th>March</th>
<th>April</th>
<th>May</th>
<th>June</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Cash Balance</td>
<td>$1,994,018</td>
<td>$2,088,698</td>
<td>$1,642,800</td>
<td>$1,695,875</td>
<td>$1,768,278</td>
<td>$1,875,767</td>
<td>$2,073,000</td>
<td>$2,294,957</td>
<td>$2,366,673</td>
<td>$2,534,853</td>
<td>$2,912,390</td>
<td>$2,851,276</td>
</tr>
<tr>
<td>Expenditures/transfers of prior year/surplus appropriations ensuing payroll</td>
<td>(69,801)</td>
<td>(670,439)</td>
<td>(177,989)</td>
<td>(23,254)</td>
<td>(15,590)</td>
<td>(13,727)</td>
<td>(25,830)</td>
<td>(17,234)</td>
<td>(58,953)</td>
<td>(15,769)</td>
<td>(121,956)</td>
<td>(26,728)</td>
</tr>
<tr>
<td>Excess (deficit) of monthly revenues over expenditures</td>
<td>94,981</td>
<td>224,541</td>
<td>300,564</td>
<td>95,657</td>
<td>123,079</td>
<td>210,960</td>
<td>247,787</td>
<td>88,949</td>
<td>175,084</td>
<td>393,307</td>
<td>60,842</td>
<td>60,264</td>
</tr>
<tr>
<td>Transfers from/to Rainy Day Fund</td>
<td>69,500</td>
<td>0</td>
<td>(69,500)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Transfers from/to Income Tax Refund Reserve Fund</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Special revenue expirations to surplus</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>52,050</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Ending Cash Balance</td>
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<td>$1,695,875</td>
<td>$1,768,278</td>
<td>$1,875,767</td>
<td>$2,073,000</td>
<td>$2,294,957</td>
<td>$2,366,673</td>
<td>$2,534,853</td>
<td>$2,912,390</td>
<td>$2,851,276</td>
<td>$2,884,813</td>
</tr>
</tbody>
</table>

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Dept. of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
July 5, 2023
## State of West Virginia
### Revenue Shortfall Reserve Funds
#### (Rainy Day Funds)

<table>
<thead>
<tr>
<th>Fund Name</th>
<th>Fund Balance* as of June 30, 2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue Shortfall Reserve Fund</td>
<td>435,167,871.58</td>
</tr>
<tr>
<td>Revenue Shortfall Reserve Fund - Part B</td>
<td>508,162,521.37</td>
</tr>
<tr>
<td><strong>Total Balance</strong></td>
<td><strong>$ 943,330,392.95</strong></td>
</tr>
</tbody>
</table>


* Balances as reported in the wvOASIS Financial System.

Prepared by: State Budget Office