STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended July 31, 2024
(Amounts expressed in thousands)

	July	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**
Beginning Cash Balance	$0	$96,659	$96,659	$96,659	$96,659	$96,659	$96,659	$96,659	$96,659	$96,659	$96,659	$96,659
Revenues, net of refunds	335,328	0	0	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	(317,169)	0	0	0	0	0	0	0	0	0	0	0
Excess (deficit) of monthly revenues over expenditures	18,159	0	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	78,500	0	0	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	96,659	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	$96,659	$96,659	$96,659	$96,659	$96,659	$96,659	$96,659	$96,659	$96,659	$96,659	$96,659	$96,659

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended July 31, 2024
(Amounts expressed in thousands)

	July	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**
Beginning Cash Balance	$2,215,185	$2,135,980	$2,135,980	$2,135,980	$2,135,980	$2,135,980	$2,135,980	$2,135,980	$2,135,980	$2,135,980	$2,135,980	$2,135,980
Payment of Fiscal Year 2024 31 day carryover	(31,676)	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	(47,528)	0	0	0	0	0	0	0	0	0	0	0
Transfer of Fiscal Year 2024 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	(79,204)	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	$2,135,980	$2,135,980	$2,135,980	$2,135,980	$2,135,980	$2,135,980	$2,135,980	$2,135,980	$2,135,980	$2,135,980	$2,135,980	$2,135,979

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended July 31, 2024
(Amounts expressed in thousands)

	July	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**
Beginning Cash Balance	$2,215,185	$2,232,640	$2,232,640	$2,232,640	$2,232,640	$2,232,640	$2,232,640	$2,232,640	$2,232,640	$2,232,640	$2,232,640	$2,232,640
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(79,204)	0	0	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	18,159	0	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	78,500	0	0	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	$2,232,640	$2,232,640	$2,232,640	$2,232,640	$2,232,640	$2,232,640	$2,232,640	$2,232,640	$2,232,640	$2,232,640	$2,232,640	$2,232,640

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Dept. of Revenue, Larry Pack, Cabinet Secretary
Prepared by the State Budget Office
August 1, 2024

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended August 31, 2024
(Amounts expressed in thousands)

	July	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**
Beginning Cash Balance	$0	$96,659	$130,876	$130,876	$130,876	$130,876	$130,876	$130,876	$130,876	$130,876	$130,876	$130,876
Revenues, net of refunds	335,328	403,843	0	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	(317,169)	(369,626)	0	0	0	0	0	0	0	0	0	0
Excess (deficit) of monthly revenues over expenditures	18,159	34,217	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	78,500	0	0	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	96,659	34,217	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	$96,659	$130,876	$130,876	$130,876	$130,876	$130,876	$130,876	$130,876	$130,876	$130,876	$130,876	$130,876

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended August 31, 2024
(Amounts expressed in thousands)

	July	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**
Beginning Cash Balance	$2,215,185	$2,135,980	$2,045,250	$2,045,250	$2,045,250	$2,045,250	$2,045,250	$2,045,250	$2,045,250	$2,045,250	$2,045,250	$2,045,250
Payment of Fiscal Year 2024 31 day carryover	(31,676)	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	(47,528)	(90,731)	0	0	0	0	0	0	0	0	0	0
Transfer of Fiscal Year 2024 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	(79,204)	(90,731)	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	$2,135,980	$2,045,250	$2,045,250	$2,045,250	$2,045,250	$2,045,250	$2,045,250	$2,045,250	$2,045,250	$2,045,250	$2,045,250	$2,045,249

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended August 31, 2024
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	$2,215,185	$2,232,640	$2,176,126	$2,176,126	$2,176,126	$2,176,126	$2,176,126	$2,176,126	$2,176,126	$2,176,126	$2,176,126	$2,176,126
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(79,204)	(90,731)	0	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	18,159	34,217	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	78,500	0	0	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	$2,232,640	$2,176,126	$2,176,126	$2,176,126	$2,176,126	$2,176,126	$2,176,126	$2,176,126	$2,176,126	$2,176,126	$2,176,126	$2,176,126

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Dept. of Revenue, Larry Pack, Cabinet Secretary
Prepared by the State Budget Office
September 3, 2024

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended September 30, 2024
(Amounts expressed in thousands)

	July	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**
Beginning Cash Balance	$0	$96,659	$130,876	$240,098	$240,098	$240,098	$240,098	$240,098	$240,098	$240,098	$240,098	$240,098
Revenues, net of refunds	335,328	390,939	580,621	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	(317,169)	(369,626)	(379,995)	0	0	0	0	0	0	0	0	0
Excess (deficit) of monthly revenues over expenditures	18,159	21,313	200,626	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	78,500	0	(78,500)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	12,904	(12,904)	0	0	0	0	0	0	0	0	0
Net increase/(decrease) in cash	96,659	34,217	109,222	0	0	0	0	0	0	0	0	0
Ending Cash Balance	$96,659	$130,876	$240,098	$240,098	$240,098	$240,098	$240,098	$240,098	$240,098	$240,098	$240,098	$240,098

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended September 30, 2024
(Amounts expressed in thousands)

	July	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**
Beginning Cash Balance	$2,215,185	$2,135,980	$2,045,250	$1,967,203	$1,967,203	$1,967,203	$1,967,203	$1,967,203	$1,967,203	$1,967,203	$1,967,203	$1,967,203
Payment of Fiscal Year 2024 31 day carryover	(31,676)	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	(47,528)	(90,731)	(78,047)	0	0	0	0	0	0	0	0	0
Transfer of Fiscal Year 2024 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	(79,204)	(90,731)	(78,047)	0	0	0	0	0	0	0	0	0
Ending Cash Balance	$2,135,980	$2,045,250	$1,967,203	$1,967,203	$1,967,203	$1,967,203	$1,967,203	$1,967,203	$1,967,203	$1,967,203	$1,967,203	$1,967,202

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended September 30, 2024
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	$2,215,185	$2,232,640	$2,176,126	$2,207,301	$2,207,301	$2,207,301	$2,207,301	$2,207,301	$2,207,301	$2,207,301	$2,207,301	$2,207,301
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(79,204)	(90,731)	(78,047)	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	18,159	21,313	200,626	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	78,500	0	(78,500)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	12,904	(12,904)	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	$2,232,640	$2,176,126	$2,207,301	$2,207,301	$2,207,301	$2,207,301	$2,207,301	$2,207,301	$2,207,301	$2,207,301	$2,207,301	$2,207,301

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Dept. of Revenue, Larry Pack, Cabinet Secretary
Prepared by the State Budget Office
October 1, 2024

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended Octoer 31, 2024
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	$0	$96,659	$130,876	$240,098	$262,347	$262,347	$262,347	$262,347	$262,347	$262,347	$262,347	$262,347
Revenues, net of refunds	335,328	390,939	580,621	393,589	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	(317,169)	(369,626)	(379,995)	(371,340)	0	0	0	0	0	0	0	0
Excess (deficit) of monthly revenues over expenditures	18,159	21,313	200,626	22,249	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	78,500	0	(78,500)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	12,904	(12,904)	0	0	0	0	0	0	0	0	0
Net increase/(decrease) in cash	96,659	34,217	109,222	22,249	0	0	0	0	0	0	0	0
Ending Cash Balance	$96,659	$130,876	$240,098	$262,347	$262,347	$262,347	$262,347	$262,347	$262,347	$262,347	$262,347	$262,347

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended October 31, 2024
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	$2,215,185	$2,135,980	$2,045,250	$1,967,203	$1,725,550	$1,725,550	$1,725,550	$1,725,550	$1,725,550	$1,725,550	$1,725,550	$1,725,550
Payment of Fiscal Year 2024 31 day carryover	(31,676)	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	15,000	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	(47,528)	(90,731)	(78,047)	(256,653)	0	0	0	0	0	0	0	0
Transfer of Fiscal Year 2024 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	(79,204)	(90,731)	(78,047)	(241,653)	0	0	0	0	0	0	0	0
Ending Cash Balance	$2,135,980	$2,045,250	$1,967,203	$1,725,550	$1,725,550	$1,725,550	$1,725,550	$1,725,550	$1,725,550	$1,725,550	$1,725,550	$1,725,549

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended October 31, 2024
(Amounts expressed in thousands)

	July	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**
Beginning Cash Balance	$2,215,185	$2,232,640	$2,176,126	$2,207,301	$1,987,897	$1,987,897	$1,987,897	$1,987,897	$1,987,897	$1,987,897	$1,987,897	$1,987,897
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(79,204)	(90,731)	(78,047)	(256,653)	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	18,159	21,313	200,626	22,249	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	78,500	0	(78,500)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	12,904	(12,904)	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	15,000	0	0	0	0	0	0	0	0
Ending Cash Balance	$2,232,640	$2,176,126	$2,207,301	$1,987,897	$1,987,897	$1,987,897	$1,987,897	$1,987,897	$1,987,897	$1,987,897	$1,987,897	$1,987,897

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Dept. of Revenue, Larry Pack, Cabinet Secretary
Prepared by the State Budget Office
November 1, 2024

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended November 30, 2024
(Amounts expressed in thousands)

	July	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**
Beginning Cash Balance	$0	$96,659	$130,876	$240,098	$262,347	$252,829	$252,829	$252,829	$252,829	$252,829	$252,829	$252,829
Revenues, net of refunds	335,328	390,939	580,621	393,589	400,451	0	0	0	0	0	0	0
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	(317,169)	(369,626)	(379,995)	(371,340)	(409,969)	0	0	0	0	0	0	0
Excess (deficit) of monthly revenues over expenditures	18,159	21,313	200,626	22,249	(9,518)	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	78,500	0	(78,500)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	12,904	(12,904)	0	0	0	0	0	0	0	0	0
Net increase/(decrease) in cash	96,659	34,217	109,222	22,249	(9,518)	0	0	0	0	0	0	0
Ending Cash Balance	$96,659	$130,876	$240,098	$262,347	$252,829	$252,829	$252,829	$252,829	$252,829	$252,829	$252,829	$252,829

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended November 30, 2024
(Amounts expressed in thousands)

	July	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**
Beginning Cash Balance	$2,215,185	$2,135,980	$2,045,250	$1,967,203	$1,725,550	$1,683,845	$1,683,845	$1,683,845	$1,683,845	$1,683,845	$1,683,845	$1,683,845
Payment of Fiscal Year 2024 31 day carryover	(31,676)	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	15,000	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	(47,528)	(90,731)	(78,047)	(256,653)	(41,705)	0	0	0	0	0	0	0
Transfer of Fiscal Year 2024 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	(79,204)	(90,731)	(78,047)	(241,653)	(41,705)	0	0	0	0	0	0	0
Ending Cash Balance	$2,135,980	$2,045,250	$1,967,203	$1,725,550	$1,683,845	$1,683,845	$1,683,845	$1,683,845	$1,683,845	$1,683,845	$1,683,845	$1,683,844

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended November 30, 2024
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	$2,215,185	$2,232,640	$2,176,126	$2,207,301	$1,987,897	$1,936,674	$1,936,674	$1,936,674	$1,936,674	$1,936,674	$1,936,674	$1,936,674
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(79,204)	(90,731)	(78,047)	(256,653)	(41,705)	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	18,159	21,313	200,626	22,249	(9,518)	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	78,500	0	(78,500)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	12,904	(12,904)	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	15,000	0	0	0	0	0	0	0	0
Ending Cash Balance	$2,232,640	$2,176,126	$2,207,301	$1,987,897	$1,936,674	$1,936,674	$1,936,674	$1,936,674	$1,936,674	$1,936,674	$1,936,674	$1,936,674

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Dept. of Revenue, Larry Pack, Cabinet Secretary
Prepared by the State Budget Office
December 2, 2024

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended December 31, 2024
(Amounts expressed in thousands)

	July	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**
Beginning Cash Balance	$0	$96,659	$130,876	$240,098	$262,347	$252,829	$459,861	$459,861	$459,861	$459,861	$459,861	$459,861
Revenues, net of refunds	335,328	390,939	580,621	393,589	400,451	575,244	0	0	0	0	0	0
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	(317,169)	(369,626)	(379,995)	(371,340)	(409,969)	(368,212)	0	0	0	0	0	0
Excess (deficit) of monthly revenues over expenditures	18,159	21,313	200,626	22,249	(9,518)	207,032	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	78,500	0	(78,500)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	12,904	(12,904)	0	0	0	0	0	0	0	0	0
Net increase/(decrease) in cash	96,659	34,217	109,222	22,249	(9,518)	207,032	0	0	0	0	0	0
Ending Cash Balance	$96,659	$130,876	$240,098	$262,347	$252,829	$459,861	$459,861	$459,861	$459,861	$459,861	$459,861	$459,861

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended December 31, 2024
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	$2,215,185	$2,135,980	$2,045,250	$1,967,203	$1,725,550	$1,683,845	$1,569,501	$1,569,501	$1,569,501	$1,569,501	$1,569,501	$1,569,501
Payment of Fiscal Year 2024 31 day carryover	(31,676)	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	15,000	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	(47,528)	(90,731)	(78,047)	(256,653)	(41,705)	(114,344)	0	0	0	0	0	0
Transfer of Fiscal Year 2024 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	(79,204)	(90,731)	(78,047)	(241,653)	(41,705)	(114,344)	0	0	0	0	0	0
Ending Cash Balance	$2,135,980	$2,045,250	$1,967,203	$1,725,550	$1,683,845	$1,569,501	$1,569,501	$1,569,501	$1,569,501	$1,569,501	$1,569,501	$1,569,500

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended December 31, 2024
(Amounts expressed in thousands)

	July	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**
Beginning Cash Balance	$2,215,185	$2,232,640	$2,176,126	$2,207,301	$1,987,897	$1,936,674	$2,029,362	$2,029,362	$2,029,362	$2,029,362	$2,029,362	$2,029,362
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(79,204)	(90,731)	(78,047)	(256,653)	(41,705)	(114,344)	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	18,159	21,313	200,626	22,249	(9,518)	207,032	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	78,500	0	(78,500)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	12,904	(12,904)	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	15,000	0	0	0	0	0	0	0	0
Ending Cash Balance	$2,232,640	$2,176,126	$2,207,301	$1,987,897	$1,936,674	$2,029,362	$2,029,362	$2,029,362	$2,029,362	$2,029,362	$2,029,362	$2,029,362

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, 2024

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended January 31, 2025
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	$0	$96,659	$130,876	$240,098	$262,347	$252,829	$459,861	$457,560	$457,560	$457,560	$457,560	$457,560
Revenues, net of refunds	335,328	390,939	580,621	393,589	400,451	575,244	477,973	0	0	0	0	0
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	(317,169)	(369,626)	(379,995)	(371,340)	(409,969)	(368,212)	(480,274)	0	0	0	0	0
Excess (deficit) of monthly revenues over expenditures	18,159	21,313	200,626	22,249	(9,518)	207,032	(2,301)	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	78,500	0	(78,500)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	12,904	(12,904)	0	0	0	0	0	0	0	0	0
Net increase/(decrease) in cash	96,659	34,217	109,222	22,249	(9,518)	207,032	(2,301)	0	0	0	0	0
Ending Cash Balance	$96,659	$130,876	$240,098	$262,347	$252,829	$459,861	$457,560	$457,560	$457,560	$457,560	$457,560	$457,560

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended January 31, 2025
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	$2,215,185	$2,135,980	$2,045,250	$1,967,203	$1,725,550	$1,683,845	$1,569,501	$1,504,768	$1,504,768	$1,504,768	$1,504,768	$1,504,768
Payment of Fiscal Year 2024 31 day carryover	(31,676)	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	15,000	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	(47,528)	(90,731)	(78,047)	(256,653)	(41,705)	(114,344)	(64,733)	0	0	0	0	0
Transfer of Fiscal Year 2024 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	(79,204)	(90,731)	(78,047)	(241,653)	(41,705)	(114,344)	(64,733)	0	0	0	0	0
Ending Cash Balance	$2,135,980	$2,045,250	$1,967,203	$1,725,550	$1,683,845	$1,569,501	$1,504,768	$1,504,768	$1,504,768	$1,504,768	$1,504,768	$1,504,767

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended January 31, 2025
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	$2,215,185	$2,232,640	$2,176,126	$2,207,301	$1,987,897	$1,936,674	$2,029,362	$1,962,328	$1,962,328	$1,962,328	$1,962,328	$1,962,328
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(79,204)	(90,731)	(78,047)	(256,653)	(41,705)	(114,344)	(64,733)	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	18,159	21,313	200,626	22,249	(9,518)	207,032	(2,301)	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	78,500	0	(78,500)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	12,904	(12,904)	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	15,000	0	0	0	0	0	0	0	0
Ending Cash Balance	$2,232,640	$2,176,126	$2,207,301	$1,987,897	$1,936,674	$2,029,362	$1,962,328	$1,962,328	$1,962,328	$1,962,328	$1,962,328	$1,962,328

Source: wvOASIS
State Auditor's Office, Mark Hunt, State Auditor
Dept. of Revenue, Eric Nelson, Cabinet Secretary
Prepared by the State Budget Office
February 3, 2025

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended February 28, 2025
(Amounts expressed in thousands)

	July	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**
Beginning Cash Balance	$0	$96,659	$130,876	$240,098	$262,347	$252,829	$459,861	$457,560	$358,762	$358,762	$358,762	$358,762
Revenues, net of refunds	335,328	390,939	580,621	393,589	400,451	575,244	477,973	354,927	0	0	0	0
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	(317,169)	(369,626)	(379,995)	(371,340)	(409,969)	(368,212)	(480,274)	(453,725)	0	0	0	0
Excess (deficit) of monthly revenues over expenditures	18,159	21,313	200,626	22,249	(9,518)	207,032	(2,301)	(98,798)	0	0	0	0
Transfers from/(to) Rainy Day Fund	78,500	0	(78,500)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	12,904	(12,904)	0	0	0	0	0	0	0	0	0
Net increase/(decrease) in cash	96,659	34,217	109,222	22,249	(9,518)	207,032	(2,301)	(98,798)	0	0	0	0
Ending Cash Balance	$96,659	$130,876	$240,098	$262,347	$252,829	$459,861	$457,560	$358,762	$358,762	$358,762	$358,762	$358,762

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended February 28, 2025
(Amounts expressed in thousands)

	July	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**
Beginning Cash Balance	$2,215,185	$2,135,980	$2,045,250	$1,967,203	$1,725,550	$1,683,845	$1,569,501	$1,504,768	$1,478,140	$1,478,140	$1,478,140	$1,478,140
Payment of Fiscal Year 2024 31 day carryover	(31,676)	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	15,000	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	(47,528)	(90,731)	(78,047)	(256,653)	(41,705)	(114,344)	(64,733)	(26,628)	0	0	0	0
Transfer of Fiscal Year 2024 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	(79,204)	(90,731)	(78,047)	(241,653)	(41,705)	(114,344)	(64,733)	(26,628)	0	0	0	0
Ending Cash Balance	$2,135,980	$2,045,250	$1,967,203	$1,725,550	$1,683,845	$1,569,501	$1,504,768	$1,478,140	$1,478,140	$1,478,140	$1,478,140	$1,478,139

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended February 28, 2025
(Amounts expressed in thousands)

	July	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**
Beginning Cash Balance	$2,215,185	$2,232,640	$2,176,126	$2,207,301	$1,987,897	$1,936,674	$2,029,362	$1,962,328	$1,836,902	$1,836,902	$1,836,902	$1,836,902
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(79,204)	(90,731)	(78,047)	(256,653)	(41,705)	(114,344)	(64,733)	(26,628)	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	18,159	21,313	200,626	22,249	(9,518)	207,032	(2,301)	(98,798)	0	0	0	0
Transfers from/(to) Rainy Day Fund	78,500	0	(78,500)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	12,904	(12,904)	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	15,000	0	0	0	0	0	0	0	0
Ending Cash Balance	$2,232,640	$2,176,126	$2,207,301	$1,987,897	$1,936,674	$2,029,362	$1,962,328	$1,836,902	$1,836,902	$1,836,902	$1,836,902	$1,836,902

Source: wvOASIS
State Auditor's Office, Mark Hunt, State Auditor
Dept. of Revenue, Eric Nelson, Cabinet Secretary
Prepared by the State Budget Office
March 3, 2025

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended March 31, 2025
(Amounts expressed in thousands)

	July	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**
Beginning Cash Balance	$0	$96,659	$130,876	$240,098	$262,347	$252,829	$459,861	$457,560	$358,762	$340,601	$340,601	$340,601
Revenues, net of refunds	335,328	390,939	580,621	393,589	400,451	575,244	477,973	354,927	439,501	0	0	0
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	(317,169)	(369,626)	(379,995)	(371,340)	(409,969)	(368,212)	(480,274)	(453,725)	(457,662)	0	0	0
Excess (deficit) of monthly revenues over expenditures	18,159	21,313	200,626	22,249	(9,518)	207,032	(2,301)	(98,798)	(18,161)	0	0	0
Transfers from/(to) Rainy Day Fund	78,500	0	(78,500)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	12,904	(12,904)	0	0	0	0	0	0	0	0	0
Net increase/(decrease) in cash	96,659	34,217	109,222	22,249	(9,518)	207,032	(2,301)	(98,798)	(18,161)	0	0	0
Ending Cash Balance	$96,659	$130,876	$240,098	$262,347	$252,829	$459,861	$457,560	$358,762	$340,601	$340,601	$340,601	$340,601

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended March 31, 2025
(Amounts expressed in thousands)

	July	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**
Beginning Cash Balance	$2,215,185	$2,135,980	$2,045,250	$1,967,203	$1,725,550	$1,683,845	$1,569,501	$1,504,768	$1,478,140	$1,437,914	$1,437,914	$1,437,914
Payment of Fiscal Year 2024 31 day carryover	(31,676)	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	15,000	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	(47,528)	(90,731)	(78,047)	(256,653)	(41,705)	(114,344)	(64,733)	(26,628)	(40,226)	0	0	0
Transfer of Fiscal Year 2024 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	(79,204)	(90,731)	(78,047)	(241,653)	(41,705)	(114,344)	(64,733)	(26,628)	(40,226)	0	0	0
Ending Cash Balance	$2,135,980	$2,045,250	$1,967,203	$1,725,550	$1,683,845	$1,569,501	$1,504,768	$1,478,140	$1,437,914	$1,437,914	$1,437,914	$1,437,913

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended March 31, 2025
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	$2,215,185	$2,232,640	$2,176,126	$2,207,301	$1,987,897	$1,936,674	$2,029,362	$1,962,328	$1,836,902	$1,778,515	$1,778,515	$1,778,515
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(79,204)	(90,731)	(78,047)	(256,653)	(41,705)	(114,344)	(64,733)	(26,628)	(40,226)	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	18,159	21,313	200,626	22,249	(9,518)	207,032	(2,301)	(98,798)	(18,161)	0	0	0
Transfers from/(to) Rainy Day Fund	78,500	0	(78,500)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	12,904	(12,904)	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	15,000	0	0	0	0	0	0	0	0
Ending Cash Balance	$2,232,640	$2,176,126	$2,207,301	$1,987,897	$1,936,674	$2,029,362	$1,962,328	$1,836,902	$1,778,515	$1,778,515	$1,778,515	$1,778,515

Source: wvOASIS
State Auditor's Office, Mark Hunt, State Auditor
Dept. of Revenue, Eric Nelson, Cabinet Secretary
Prepared by the State Budget Office
April 1, 2025

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended April 30, 2025
(Amounts expressed in thousands)

	July	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**
Beginning Cash Balance	$0	$96,659	$130,876	$240,098	$262,347	$252,829	$459,861	$457,560	$358,762	$340,601	$487,525	$487,525
Revenues, net of refunds	335,328	390,939	580,621	393,589	400,451	575,244	477,973	354,927	439,501	643,765	0	0
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	(317,169)	(369,626)	(379,995)	(371,340)	(409,969)	(368,212)	(480,274)	(453,725)	(457,662)	(496,841)	0	0
Excess (deficit) of monthly revenues over expenditures	18,159	21,313	200,626	22,249	(9,518)	207,032	(2,301)	(98,798)	(18,161)	146,924	0	0
Transfers from/(to) Rainy Day Fund	78,500	0	(78,500)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	12,904	(12,904)	0	0	0	0	0	0	0	0	0
Net increase/(decrease) in cash	96,659	34,217	109,222	22,249	(9,518)	207,032	(2,301)	(98,798)	(18,161)	146,924	0	0
Ending Cash Balance	$96,659	$130,876	$240,098	$262,347	$252,829	$459,861	$457,560	$358,762	$340,601	$487,525	$487,525	$487,525

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended April 30, 2025
(Amounts expressed in thousands)

	July	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**
Beginning Cash Balance	$2,215,185	$2,135,980	$2,045,250	$1,967,203	$1,725,550	$1,683,845	$1,569,501	$1,504,768	$1,478,140	$1,437,914	$1,445,876	$1,445,876
Payment of Fiscal Year 2024 31 day carryover	(31,676)	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	15,000	0	0	0	0	0	28,693	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	(47,528)	(90,731)	(78,047)	(256,653)	(41,705)	(114,344)	(64,733)	(26,628)	(40,226)	(20,731)	0	0
Transfer of Fiscal Year 2024 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	(79,204)	(90,731)	(78,047)	(241,653)	(41,705)	(114,344)	(64,733)	(26,628)	(40,226)	7,962	0	0
Ending Cash Balance	$2,135,980	$2,045,250	$1,967,203	$1,725,550	$1,683,845	$1,569,501	$1,504,768	$1,478,140	$1,437,914	$1,445,876	$1,445,876	$1,445,875

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended April 30, 2025
(Amounts expressed in thousands)

	July	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**
Beginning Cash Balance	$2,215,185	$2,232,640	$2,176,126	$2,207,301	$1,987,897	$1,936,674	$2,029,362	$1,962,328	$1,836,902	$1,778,515	$1,933,401	$1,933,401
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(79,204)	(90,731)	(78,047)	(256,653)	(41,705)	(114,344)	(64,733)	(26,628)	(40,226)	(20,731)	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	18,159	21,313	200,626	22,249	(9,518)	207,032	(2,301)	(98,798)	(18,161)	146,924	0	0
Transfers from/(to) Rainy Day Fund	78,500	0	(78,500)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	12,904	(12,904)	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	15,000	0	0	0	0	0	28,693	0	0
Ending Cash Balance	$2,232,640	$2,176,126	$2,207,301	$1,987,897	$1,936,674	$2,029,362	$1,962,328	$1,836,902	$1,778,515	$1,933,401	$1,933,401	$1,933,401

Source: wvOASIS
State Auditor's Office, Mark Hunt, State Auditor
Dept. of Revenue, Eric Nelson, Cabinet Secretary
Prepared by the State Budget Office
May 1, 2025

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended May 31, 2025
(Amounts expressed in thousands)

	July	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**
Beginning Cash Balance	$0	$96,659	$130,876	$240,098	$262,347	$252,829	$459,861	$457,560	$358,762	$340,601	$487,525	$350,154
Revenues, net of refunds	335,328	390,939	580,621	393,589	400,451	575,244	477,973	354,927	439,501	643,765	349,875	0
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	(317,169)	(369,626)	(379,995)	(371,340)	(409,969)	(368,212)	(480,274)	(453,725)	(457,662)	(496,841)	(487,246)	0
Excess (deficit) of monthly revenues over expenditures	18,159	21,313	200,626	22,249	(9,518)	207,032	(2,301)	(98,798)	(18,161)	146,924	(137,371)	0
Transfers from/(to) Rainy Day Fund	78,500	0	(78,500)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	12,904	(12,904)	0	0	0	0	0	0	0	0	0
Net increase/(decrease) in cash	96,659	34,217	109,222	22,249	(9,518)	207,032	(2,301)	(98,798)	(18,161)	146,924	(137,371)	0
Ending Cash Balance	$96,659	$130,876	$240,098	$262,347	$252,829	$459,861	$457,560	$358,762	$340,601	$487,525	$350,154	$350,154

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended May 31, 2025
(Amounts expressed in thousands)

	July	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**
Beginning Cash Balance	$2,215,185	$2,135,980	$2,045,250	$1,967,203	$1,725,550	$1,683,845	$1,569,501	$1,504,768	$1,478,140	$1,437,914	$1,445,876	$1,415,076
Payment of Fiscal Year 2024 31 day carryover	(31,676)	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	15,000	0	0	0	0	0	28,693	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	(47,528)	(90,731)	(78,047)	(256,653)	(41,705)	(114,344)	(64,733)	(26,628)	(40,226)	(20,731)	(30,800)	0
Transfer of Fiscal Year 2024 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	(79,204)	(90,731)	(78,047)	(241,653)	(41,705)	(114,344)	(64,733)	(26,628)	(40,226)	7,962	(30,800)	0
Ending Cash Balance	$2,135,980	$2,045,250	$1,967,203	$1,725,550	$1,683,845	$1,569,501	$1,504,768	$1,478,140	$1,437,914	$1,445,876	$1,415,076	$1,415,075

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended May 31, 2025
(Amounts expressed in thousands)

	July	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**
Beginning Cash Balance	$2,215,185	$2,232,640	$2,176,126	$2,207,301	$1,987,897	$1,936,674	$2,029,362	$1,962,328	$1,836,902	$1,778,515	$1,933,401	$1,765,230
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(79,204)	(90,731)	(78,047)	(256,653)	(41,705)	(114,344)	(64,733)	(26,628)	(40,226)	(20,731)	(30,800)	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	18,159	21,313	200,626	22,249	(9,518)	207,032	(2,301)	(98,798)	(18,161)	146,924	(137,371)	0
Transfers from/(to) Rainy Day Fund	78,500	0	(78,500)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	12,904	(12,904)	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	15,000	0	0	0	0	0	28,693	0	0
Ending Cash Balance	$2,232,640	$2,176,126	$2,207,301	$1,987,897	$1,936,674	$2,029,362	$1,962,328	$1,836,902	$1,778,515	$1,933,401	$1,765,230	$1,765,230

Source: wvOASIS
State Auditor's Office, Mark Hunt, State Auditor
Dept. of Revenue, Eric Nelson, Cabinet Secretary
Prepared by the State Budget Office
June 2, 2025

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended June 30, 2025
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	$0	$96,659	$130,876	$240,098	$262,347	$252,829	$459,861	$457,560	$358,762	$340,601	$487,525	$350,154
Revenues, net of refunds	335,328	390,939	580,621	393,589	400,451	575,244	477,973	354,927	439,501	643,765	349,875	577,150
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	(317,169)	(369,626)	(379,995)	(371,340)	(409,969)	(368,212)	(480,274)	(453,725)	(457,662)	(496,841)	(487,246)	(443,039)
Excess (deficit) of monthly revenues over expenditures	18,159	21,313	200,626	22,249	(9,518)	207,032	(2,301)	(98,798)	(18,161)	146,924	(137,371)	134,111
Transfers from/(to) Rainy Day Fund	78,500	0	(78,500)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	12,904	(12,904)	0	0	0	0	0	0	0	0	0
Net increase/(decrease) in cash	96,659	34,217	109,222	22,249	(9,518)	207,032	(2,301)	(98,798)	(18,161)	146,924	(137,371)	134,111
Ending Cash Balance	$96,659	$130,876	$240,098	$262,347	$252,829	$459,861	$457,560	$358,762	$340,601	$487,525	$350,154	$484,265

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended June 30, 2025
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	$2,215,185	$2,135,980	$2,045,250	$1,967,203	$1,725,550	$1,683,845	$1,569,501	$1,504,768	$1,478,140	$1,437,914	$1,445,876	$1,415,076
Payment of Fiscal Year 2024 31 day carryover	(31,676)	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	15,000	0	0	0	0	0	28,693	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	(47,528)	(90,731)	(78,047)	(256,653)	(41,705)	(114,344)	(64,733)	(26,628)	(40,226)	(20,731)	(30,800)	(92,983)
Transfer of Fiscal Year 2024 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	(79,204)	(90,731)	(78,047)	(241,653)	(41,705)	(114,344)	(64,733)	(26,628)	(40,226)	7,962	(30,800)	(92,983)
Ending Cash Balance	$2,135,980	$2,045,250	$1,967,203	$1,725,550	$1,683,845	$1,569,501	$1,504,768	$1,478,140	$1,437,914	$1,445,876	$1,415,076	$1,322,092

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended June 30, 2025
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	$2,215,185	$2,232,640	$2,176,126	$2,207,301	$1,987,897	$1,936,674	$2,029,362	$1,962,328	$1,836,902	$1,778,515	$1,933,401	$1,765,230
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(79,204)	(90,731)	(78,047)	(256,653)	(41,705)	(114,344)	(64,733)	(26,628)	(40,226)	(20,731)	(30,800)	(92,983)
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	18,159	21,313	200,626	22,249	(9,518)	207,032	(2,301)	(98,798)	(18,161)	146,924	(137,371)	134,111
Transfers from/(to) Rainy Day Fund	78,500	0	(78,500)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	12,904	(12,904)	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	15,000	0	0	0	0	0	28,693	0	0
Ending Cash Balance	$2,232,640	$2,176,126	$2,207,301	$1,987,897	$1,936,674	$2,029,362	$1,962,328	$1,836,902	$1,778,515	$1,933,401	$1,765,230	$1,806,358

Source: wvOASIS
State Auditor's Office, Mark Hunt, State Auditor
Dept. of Revenue, Eric Nelson, Cabinet Secretary
Prepared by the State Budget Office
July 1, 2025