STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended October 31, 2026
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	$0	$129,888	$168,441	$250,116	$123,163	$123,163	$123,163	$123,163	$123,163	$123,163	$123,163	$123,163
Revenues, net of refunds	388,863	449,482	570,094	380,374	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	(340,975)	(410,928)	(406,420)	(507,326)	0	0	0	0	0	0	0	0
Excess (deficit) of monthly revenues over expenditures	47,888	38,553	163,675	(126,952)	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	82,000	0	(82,000)	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	129,888	38,553	81,675	(126,952)	0	0	0	0	0	0	0	0
Ending Cash Balance	$129,888	$168,441	$250,116	$123,163	$123,163	$123,163	$123,163	$123,163	$123,163	$123,163	$123,163	$123,163

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended October 31, 2026
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	$1,707,046	$1,626,365	$1,414,130	$1,346,677	$1,300,932	$1,300,932	$1,300,932	$1,300,932	$1,300,932	$1,300,932	$1,300,932	$1,300,932
Payment of Fiscal Year 2026 31 day carryover	(29,217)	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	(51,464)	(212,235)	(67,453)	(45,745)	0	0	0	0	0	0	0	0
Transfer of Fiscal Year 2026 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	(80,681)	(212,235)	(67,453)	(45,745)	0	0	0	0	0	0	0	0
Ending Cash Balance	$1,626,365	$1,414,130	$1,346,677	$1,300,932	$1,300,932	$1,300,932	$1,300,932	$1,300,932	$1,300,932	$1,300,932	$1,300,932	$1,300,931

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended October 31, 2026
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	$1,707,046	$1,756,253	$1,582,571	$1,596,792	$1,424,095	$1,424,095	$1,424,095	$1,424,095	$1,424,095	$1,424,095	$1,424,095	$1,424,095
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(80,681)	(212,235)	(67,453)	(45,745)	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	47,888	38,553	163,675	(126,952)	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	82,000	0	(82,000)	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	$1,756,253	$1,582,571	$1,596,792	$1,424,095	$1,424,095	$1,424,095	$1,424,095	$1,424,095	$1,424,095	$1,424,095	$1,424,095	$1,424,095

Source: wvOasis
State Auditor's Office, Mark Hunt, State Auditor
Dept. of Revenue, Eric Nelson, Cabinet Secretary
Prepared by the State Budget Office
November 2, 2026