

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

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$111,343	\$114,126	\$205,489	\$170,550	\$224,437	\$367,601	\$383,373	\$383,373	\$383,373	\$383,373	\$383,373
Revenues, net of refunds	388,201	396,947	585,698	417,771	442,419	511,272	490,823	0	0	0	0	0
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	(355,858)	(394,164)	(415,335)	(452,710)	(388,533)	(368,108)	(475,051)	0	0	0	0	0
Excess (deficit) of monthly revenues over expenditures	32,343	2,782	170,363	(34,939)	53,886	143,164	15,772	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	79,000	0	(79,000)	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	111,343	2,782	91,363	(34,939)	53,886	143,164	15,772	0	0	0	0	0
Ending Cash Balance	\$111,343	\$114,126	\$205,489	\$170,550	\$224,437	\$367,601	\$383,373	\$383,373	\$383,373	\$383,373	\$383,373	\$383,373

	July	August	September	October	November	December	January	February	March	April	May	June
	\$1,806,358	\$1,716,024	\$1,588,305	\$1,562,356	\$1,530,049	\$1,497,553	\$1,472,350	\$1,417,604	\$1,417,604	\$1,417,604	\$1,417,604	\$1,417,604
	(29,972)	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
	(60,362)	(127,719)	(25,949)	(32,307)	(32,495)	(25,203)	(54,747)	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
	(90,334)	(127,719)	(25,949)	(32,307)	(32,495)	(25,203)	(54,747)	0	0	0	0	0
	\$1,716,024	\$1,588,305	\$1,562,356	\$1,530,049	\$1,497,553	\$1,472,350	\$1,417,604	\$1,417,604	\$1,417,604	\$1,417,604	\$1,417,604	\$1,417,603

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GENERAL REVENUE FUND CASH ACTIVITY
For the period ended January 31, 2026
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$1,806,358	\$1,827,367	\$1,702,431	\$1,767,845	\$1,700,599	\$1,721,990	\$1,839,951	\$1,800,977	\$1,800,977	\$1,800,977	\$1,800,977	\$1,800,977
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(90,334)	(127,719)	(25,949)	(32,307)	(32,495)	(25,203)	(54,747)	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	32,343	2,782	170,363	(34,939)	53,886	143,164	15,772	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	79,000	0	(79,000)	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	\$1,827,367	\$1,702,431	\$1,767,845	\$1,700,599	\$1,721,990	\$1,839,951	\$1,800,977	\$1,800,977	\$1,800,977	\$1,800,977	\$1,800,977	\$1,800,977

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