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