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