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