STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY CURRENT YEAR CASH FLOWS

For the period ended July 31, 2025 (Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$111,343	\$111,343	\$111,343	\$111,343	\$111,343	\$111,343	\$111,343	\$111,343	\$111,343	\$111,343	\$111,343
Revenues, net of refunds	388,201	0	0	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	(355,858)	0	0	0	0	0	0	0	0	0	0	0
Excess (deficit) of monthly revenues over expenditures	32,343	0	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	79,000	0	0	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	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	\$111,343	\$111,343	\$111,343	\$111,343	\$111,343	\$111,343	\$111,343	\$111,343	\$111,343	\$111,343	\$111,343	\$111,343

STATE OF WEST VIRGINIA

GENERAL REVENUE FUND CASH ACTIVITY

EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS

For the period ended July 31, 2025 (Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$1,806,358	\$1,716,024	\$1,716,024	\$1,716,024	\$1,716,024	\$1,716,024	\$1,716,024	\$1,716,024	\$1,716,024	\$1,716,024	\$1,716,024	\$1,716,024
Payment of Fiscal Year 2025 31 day carryover	(29,972)	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	(60,362)	0	0	0	0	0	0	0	0	0	0	0
Transfer of Fiscal Year 2025 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	(90,334)	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	\$1,716,024	\$1,716,024	\$1,716,024	\$1,716,024	\$1,716,024	\$1,716,024	\$1,716,024	\$1,716,024	\$1,716,024	\$1,716,024	\$1,716,024	\$1,716,023

STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY

For the period ended July 31, 2025 (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	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(90,334)	0	0	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	32,343	0	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	79,000	0	0	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	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367

Source: wvOasis

> State Auditor's Office, Mark Hunt, State Auditor Dept. of Revenue, Eric Nelson, Cabinet Secretary Prepared by the State Budget Office

August 1, 2025