

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
CURRENT YEAR CASH FLOWS  
For the period ended May 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	\$344,661	\$443,170	\$619,491	\$520,386
Revenues, net of refunds	388,201	396,947	585,698	417,771	442,419	511,272	490,823	379,611	458,875	671,020	381,489	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)	(418,323)	(360,366)	(494,699)	(480,594)	0
Excess (deficit) of monthly revenues over expenditures	32,343	2,782	170,363	(34,939)	53,886	143,164	15,772	(38,712)	98,509	176,321	(99,106)	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	(38,712)	98,509	176,321	(99,106)	0
Ending Cash Balance	\$111,343	\$114,126	\$205,489	\$170,550	\$224,437	\$367,601	\$383,373	\$344,661	\$443,170	\$619,491	\$520,386	\$520,386

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS  
For the period ended May 31, 2026  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$1,806,358	\$1,716,024	\$1,588,305	\$1,562,356	\$1,530,049	\$1,497,553	\$1,472,350	\$1,417,604	\$1,396,809	\$1,364,974	\$1,271,163	\$1,160,035
Payment of Fiscal Year 2026 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	91,499	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)	(127,719)	(25,949)	(32,307)	(32,495)	(25,203)	(54,747)	(20,795)	(123,334)	(93,811)	(111,128)	0
Transfer of Fiscal Year 2026 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)	(127,719)	(25,949)	(32,307)	(32,495)	(25,203)	(54,747)	(20,795)	(31,835)	(93,811)	(111,128)	0
Ending Cash Balance	\$1,716,024	\$1,588,305	\$1,562,356	\$1,530,049	\$1,497,553	\$1,472,350	\$1,417,604	\$1,396,809	\$1,364,974	\$1,271,163	\$1,160,035	\$1,160,035

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
For the period ended May 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	\$1,741,470	\$1,808,144	\$1,890,655	\$1,680,421
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(90,334)	(127,719)	(25,949)	(32,307)	(32,495)	(25,203)	(54,747)	(20,795)	(123,334)	(93,811)	(111,128)	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	(38,712)	98,509	176,321	(99,106)	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	91,499	0	0	0
Ending Cash Balance	<u>\$1,827,367</u>	<u>\$1,702,431</u>	<u>\$1,767,845</u>	<u>\$1,700,599</u>	<u>\$1,721,990</u>	<u>\$1,839,951</u>	<u>\$1,800,977</u>	<u>\$1,741,470</u>	<u>\$1,808,144</u>	<u>\$1,890,655</u>	<u>\$1,680,421</u>	<u>\$1,680,421</u>

Source: wvOasis  
State Auditor's Office, Mark Hunt, State Auditor  
Dept. of Revenue, Eric Nelson, Cabinet Secretary  
Prepared by the State Budget Office  
June 1, 2026