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

For the period ended October 31, 2025 (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	\$170,550	\$170,550	\$170,550	\$170,550	\$170,550	\$170,550	\$170,550
Revenues, net of refunds	388,201	396,947	585,698	417,771	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)	(394,164)	(415,335)	(452,710)	0	0	0	0	0	0	0	0
Excess (deficit) of monthly revenues over expenditures	32,343	2,782	170,363	(34,939)	0	0	0	0	0	0	0	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)	0	0	0	0	0	0	0	0
Ending Cash Balance	\$111,343	\$114,126	\$205,489	\$170,550	\$170,550	\$170,550	\$170,550	\$170,550	\$170,550	\$170,550	\$170,550	\$170,550

### STATE OF WEST VIRGINIA

#### GENERAL REVENUE FUND CASH ACTIVITY

### EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS

For the period ended October 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	\$1,588,305	\$1,562,356	\$1,530,049	\$1,530,049	\$1,530,049	\$1,530,049	\$1,530,049	\$1,530,049	\$1,530,049	\$1,530,049
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)	(127,719)	(25,949)	(32,307)	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)	(127,719)	(25,949)	(32,307)	0	0	0	0	0	0	0	0
Ending Cash Balance	\$1,716,024	\$1,588,305	\$1,562,356	\$1,530,049	\$1,530,049	\$1,530,049	\$1,530,049	\$1,530,049	\$1,530,049	\$1,530,049	\$1,530,049	\$1,530,048

## STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY

# For the period ended October 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	\$1,702,431	\$1,767,845	\$1,700,599	\$1,700,599	\$1,700,599	\$1,700,599	\$1,700,599	\$1,700,599	\$1,700,599	\$1,700,599
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(90,334)	(127,719)	(25,949)	(32,307)	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	32,343	2,782	170,363	(34,939)	0	0	0	0	0	0	0	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	0	0	0	0
Ending Cash Balance	\$1,827,367	\$1,702,431	\$1,767,845	\$1,700,599	\$1,700,599	\$1,700,599	\$1,700,599	\$1,700,599	\$1,700,599	\$1,700,599	\$1,700,599	\$1,700,599

Source: wvOasis

State Auditor's Office, Mark Hunt, State Auditor

Dept. of Revenue, Eric Nelson, Cabinet Secretary

Prepared by the State Budget Office

November 3, 2025