

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended March 31, 2025
(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	\$459,861	\$457,560	\$358,762	\$340,601	\$340,601	\$340,601
Revenues, net of refunds	335,328	390,939	580,621	393,589	400,451	575,244	477,973	354,927	439,501	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)	(368,212)	(480,274)	(453,725)	(457,662)	0	0	0
Excess (deficit) of monthly revenues over expenditures	18,159	21,313	200,626	22,249	(9,518)	207,032	(2,301)	(98,798)	(18,161)	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)	207,032	(2,301)	(98,798)	(18,161)	0	0	0
Ending Cash Balance	\$96,659	\$130,876	\$240,098	\$262,347	\$252,829	\$459,861	\$457,560	\$358,762	\$340,601	\$340,601	\$340,601	\$340,601

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended March 31, 2025
(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	\$1,569,501	\$1,504,768	\$1,478,140	\$1,437,914	\$1,437,914	\$1,437,914
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)	(114,344)	(64,733)	(26,628)	(40,226)	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)	(114,344)	(64,733)	(26,628)	(40,226)	0	0	0
Ending Cash Balance	<u>\$2,135,980</u>	<u>\$2,045,250</u>	<u>\$1,967,203</u>	<u>\$1,725,550</u>	<u>\$1,683,845</u>	<u>\$1,569,501</u>	<u>\$1,504,768</u>	<u>\$1,478,140</u>	<u>\$1,437,914</u>	<u>\$1,437,914</u>	<u>\$1,437,914</u>	<u>\$1,437,913</u>

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended March 31, 2025
(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	\$2,029,362	\$1,962,328	\$1,836,902	\$1,778,515	\$1,778,515	\$1,778,515
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(79,204)	(90,731)	(78,047)	(256,653)	(41,705)	(114,344)	(64,733)	(26,628)	(40,226)	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	18,159	21,313	200,626	22,249	(9,518)	207,032	(2,301)	(98,798)	(18,161)	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	<u>\$2,232,640</u>	<u>\$2,176,126</u>	<u>\$2,207,301</u>	<u>\$1,987,897</u>	<u>\$1,936,674</u>	<u>\$2,029,362</u>	<u>\$1,962,328</u>	<u>\$1,836,902</u>	<u>\$1,778,515</u>	<u>\$1,778,515</u>	<u>\$1,778,515</u>	<u>\$1,778,515</u>

Source: wvOASIS
State Auditor's Office, Mark Hunt, State Auditor
Dept. of Revenue, Eric Nelson, Cabinet Secretary
Prepared by the State Budget Office
April 1, 2025