

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended June 30, 2014
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$99,540	\$52,119	\$131,795	\$73,306	\$7,557	\$26,793	\$100,226	\$56,166	\$83,685	\$278,642	\$145,425
Revenues, net of refunds	297,169	273,042	406,480	313,543	256,507	361,490	391,712	239,653	306,218	576,856	264,152	419,282
Expenditures	(259,629)	(320,463)	(264,804)	(372,032)	(322,256)	(342,254)	(318,279)	(283,713)	(278,699)	(381,899)	(397,369)	(408,881)
Excess (deficit) of monthly revenues over expenditures	37,540	(47,421)	141,676	(58,489)	(65,749)	19,236	73,433	(44,060)	27,519	194,957	(133,217)	10,401
Transfers from/(to) Rainy Day Fund	62,000	0	(62,000)	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	99,540	(47,421)	79,676	(58,489)	(65,749)	19,236	73,433	(44,060)	27,519	194,957	(133,217)	10,401
Ending Cash Balance	\$99,540	\$52,119	\$131,795	\$73,306	\$7,557	\$26,793	\$100,226	\$56,166	\$83,685	\$278,642	\$145,425	\$155,826

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended June 30, 2014
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$512,138	\$440,070	\$411,733	\$397,127	\$381,499	\$368,837	\$364,149	\$352,577	\$342,659	\$356,905	\$290,840	\$273,319
Payment of Fiscal Year 2013 31 day carryover	(44,147)	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	23,866	(25,293)	0	0
Other disbursements funded by surplus/ reappropriations, net of prior year redeposits	(27,921)	(22,586)	(14,606)	(15,628)	(12,662)	(4,688)	(11,572)	(9,918)	(9,620)	(40,772)	(17,521)	(16,783)
Transfer of Fiscal Year 2013 surplus to Rainy Day Fund	0	(5,751)	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations	(72,068)	(28,337)	(14,606)	(15,628)	(12,662)	(4,688)	(11,572)	(9,918)	14,246	(66,065)	(17,521)	(16,783)
Ending Cash Balance	\$440,070	\$411,733	\$397,127	\$381,499	\$368,837	\$364,149	\$352,577	\$342,659	\$356,905	\$290,840	\$273,319	\$256,536

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended June 30, 2014
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$512,138	\$539,610	\$463,852	\$528,922	\$454,805	\$376,394	\$390,942	\$452,803	\$398,825	\$440,590	\$569,482	\$418,744
Expenditures/transfers of prior year/surplus appropriations	(72,068)	(22,586)	(14,606)	(15,628)	(12,662)	(4,688)	(11,572)	(9,918)	(9,620)	(40,772)	(17,521)	(16,783)
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	37,540	(47,421)	141,676	(58,489)	(65,749)	19,236	73,433	(44,060)	27,519	194,957	(133,217)	10,401
Transfers from/(to) Rainy Day Fund	62,000	(5,751)	(62,000)	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	23,866	(25,293)	0	0
Ending Cash Balance	\$539,610	\$463,852	\$528,922	\$454,805	\$376,394	\$390,942	\$452,803	\$398,825	\$440,590	\$569,482	\$418,744	\$412,362

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Dept. of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
July 1, 2014