

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended July 31, 2013
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$512,138	\$539,610	\$539,610	\$539,610	\$539,610	\$539,610	\$539,610	\$539,610	\$539,610	\$539,610	\$539,610	\$539,610
Expenditures/transfers of prior year/surplus appropriations	(72,068)	0	0	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	37,540	0	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	62,000	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	\$539,610	\$539,610	\$539,610	\$539,610	\$539,610	\$539,610	\$539,610	\$539,610	\$539,610	\$539,610	\$539,610	\$539,610

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
August 1, 2013

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended August 31, 2013
(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	\$463,852	\$463,852	\$463,852	\$463,852	\$463,852	\$463,852	\$463,852	\$463,852	\$463,852
Expenditures/transfers of prior year/surplus appropriations	(72,068)	(22,586)	0	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	37,540	(47,421)	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	62,000	(5,751)	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	\$539,610	\$463,852	\$463,852	\$463,852	\$463,852	\$463,852	\$463,852	\$463,852	\$463,852	\$463,852	\$463,852	\$463,852

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
September 3, 2013

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended September 30, 2013
(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	\$528,922	\$528,922	\$528,922	\$528,922	\$528,922	\$528,922	\$528,922	\$528,922
Expenditures/transfers of prior year/surplus appropriations	(72,068)	(22,586)	(14,606)	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	37,540	(47,421)	141,676	0	0	0	0	0	0	0	0	0
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	0	0	0	0
Ending Cash Balance	\$539,610	\$463,852	\$528,922	\$528,922	\$528,922	\$528,922	\$528,922	\$528,922	\$528,922	\$528,922	\$528,922	\$528,922

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
October 1, 2013

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended October 31, 2013
(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	\$454,805	\$454,805	\$454,805	\$454,805	\$454,805	\$454,805	\$454,805
Expenditures/transfers of prior year/surplus appropriations	(72,068)	(22,586)	(14,606)	(15,628)	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	37,540	(47,421)	141,676	(58,489)	0	0	0	0	0	0	0	0
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	0	0	0	0
Ending Cash Balance	\$539,610	\$463,852	\$528,922	\$454,805	\$454,805	\$454,805	\$454,805	\$454,805	\$454,805	\$454,805	\$454,805	\$454,805

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
November 1, 2013

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended November 30, 2013
(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	\$376,394	\$376,394	\$376,394	\$376,394	\$376,394	\$376,394
Expenditures/transfers of prior year/surplus appropriations	(72,068)	(22,586)	(14,606)	(15,628)	(12,662)	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	37,540	(47,421)	141,676	(58,489)	(65,749)	0	0	0	0	0	0	0
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	0	0	0	0
Ending Cash Balance	\$539,610	\$463,852	\$528,922	\$454,805	\$376,394	\$376,394	\$376,394	\$376,394	\$376,394	\$376,394	\$376,394	\$376,394

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
December 3, 2013

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended December 31, 2013
(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	\$390,942	\$390,942	\$390,942	\$390,942	\$390,942
Expenditures/transfers of prior year/surplus appropriations	(72,068)	(22,586)	(14,606)	(15,628)	(12,662)	(4,688)	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	37,540	(47,421)	141,676	(58,489)	(65,749)	19,236	0	0	0	0	0	0
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	0	0	0	0
Ending Cash Balance	\$539,610	\$463,852	\$528,922	\$454,805	\$376,394	\$390,942	\$390,942	\$390,942	\$390,942	\$390,942	\$390,942	\$390,942

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
January 2, 2014

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended January 31, 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	\$452,803	\$452,803	\$452,803	\$452,803
Expenditures/transfers of prior year/surplus appropriations	(72,068)	(22,586)	(14,606)	(15,628)	(12,662)	(4,688)	(11,572)	0	0	0	0	0
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	0	0	0	0	0
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	0	0	0	0
Ending Cash Balance	\$539,610	\$463,852	\$528,922	\$454,805	\$376,394	\$390,942	\$452,803	\$452,803	\$452,803	\$452,803	\$452,803	\$452,803

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
February 3, 2014

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended February 28, 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	\$56,166	\$56,166	\$56,166
Revenues, net of refunds	297,169	273,042	406,480	313,543	256,507	361,490	391,712	239,653	0	0	0	0
Expenditures	(259,629)	(320,463)	(264,804)	(372,032)	(322,256)	(342,254)	(318,279)	(283,713)	0	0	0	0
Excess (deficit) of monthly revenues over expenditures	37,540	(47,421)	141,676	(58,489)	(65,749)	19,236	73,433	(44,060)	0	0	0	0
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)	0	0	0	0
Ending Cash Balance	\$99,540	\$52,119	\$131,795	\$73,306	\$7,557	\$26,793	\$100,226	\$56,166	\$56,166	\$56,166	\$56,166	\$56,166

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended February 28, 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	\$342,659	\$342,659	\$342,659
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	0	0	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)	0	0	0	0
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)	0	0	0	0
Ending Cash Balance	\$440,070	\$411,733	\$397,127	\$381,499	\$368,837	\$364,149	\$352,577	\$342,659	\$342,659	\$342,659	\$342,659	\$342,659

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended February 28, 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	\$398,825	\$398,825	\$398,825
Expenditures/transfers of prior year/surplus appropriations	(72,068)	(22,586)	(14,606)	(15,628)	(12,662)	(4,688)	(11,572)	(9,918)	0	0	0	0
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)	0	0	0	0
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	0	0	0	0
Ending Cash Balance	\$539,610	\$463,852	\$528,922	\$454,805	\$376,394	\$390,942	\$452,803	\$398,825	\$398,825	\$398,825	\$398,825	\$398,825

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
March 4, 2014

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended April 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	\$83,685	\$83,685
Revenues, net of refunds	297,169	273,042	406,480	313,543	256,507	361,490	391,712	239,653	306,218	0	0	0
Expenditures	(259,629)	(320,463)	(264,804)	(372,032)	(322,256)	(342,254)	(318,279)	(283,713)	(278,699)	0	0	0
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	0	0	0
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	0	0	0
Ending Cash Balance	\$99,540	\$52,119	\$131,795	\$73,306	\$7,557	\$26,793	\$100,226	\$56,166	\$83,685	\$83,685	\$83,685	\$83,685

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended April 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	\$356,905	\$356,905
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	0	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)	0	0	0
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	0	0	0
Ending Cash Balance	\$440,070	\$411,733	\$397,127	\$381,499	\$368,837	\$364,149	\$352,577	\$342,659	\$356,905	\$356,905	\$356,905	\$356,905

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended April 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	\$440,590	\$440,590
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)	0	0	0
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	0	0	0
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	0	0	0
Ending Cash Balance	\$539,610	\$463,852	\$528,922	\$454,805	\$376,394	\$390,942	\$452,803	\$398,825	\$440,590	\$440,590	\$440,590	\$440,590

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
April 1, 2014

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended April 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	\$278,642
Revenues, net of refunds	297,169	273,042	406,480	313,543	256,507	361,490	391,712	239,653	306,218	576,856	0	0
Expenditures	(259,629)	(320,463)	(264,804)	(372,032)	(322,256)	(342,254)	(318,279)	(283,713)	(278,699)	(381,899)	0	0
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	0	0
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	0	0
Ending Cash Balance	\$99,540	\$52,119	\$131,795	\$73,306	\$7,557	\$26,793	\$100,226	\$56,166	\$83,685	\$278,642	\$278,642	\$278,642

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended April 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	\$290,840
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)	0	0
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)	0	0
Ending Cash Balance	\$440,070	\$411,733	\$397,127	\$381,499	\$368,837	\$364,149	\$352,577	\$342,659	\$356,905	\$290,840	\$290,840	\$290,840

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended April 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	\$569,482
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)	0	0
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	0	0
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	\$569,482	\$569,482

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
May 1, 2014

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended May 31, 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	0
Expenditures	(259,629)	(320,463)	(264,804)	(372,032)	(322,256)	(342,254)	(318,279)	(283,713)	(278,699)	(381,899)	(397,369)	0
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)	0
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)	0
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	\$145,425

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended May 31, 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)	0
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)	0
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	\$273,319

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended May 31, 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)	0
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)	0
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	\$418,744

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
June 2, 2014

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