## STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY CURRENT YEAR CASH FLOWS For the period ended July 31, 2003 (Amounts expressed in thousands)

|   | July      | August   | September | October  | November | December | January  | February | March    | April    | May      | June     |
|---|-----------|----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Beginning Cash Balance                                | \$0       | \$83,663 | \$83,663  | \$83,663 | \$83,663 | \$83,663 | \$83,663 | \$83,663 | \$83,663 | \$83,663 | \$83,663 | \$83,663 |
| Revenues, net of prior<br>year redeposits             | 248,964   | 0        | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| Expenditures  | (205,301) | 0        | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| Excess (deficit) of revenues over expenditures        | 43,663    | 0        | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| Transfers from/(to) Rainy Day Fund                    | 40,000    | 0        | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| Transfers from/(to) Income Tax<br>Refund Reserve Fund | 0         | 0        | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| Net increase/(decrease) in cash                       | 83,663    | 0        | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| Ending Cash Balance                                   | \$83,663  | \$83,663 | \$83,663  | \$83,663 | \$83,663 | \$83,663 | \$83,663 | \$83,663 | \$83,663 | \$83,663 | \$83,663 | \$83,663 |

### STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS For the period ended July 31, 2003 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance  | \$195,970 | \$153,081 | \$153,081 | \$153,081 | \$153,081 | \$153,081 | \$153,081 | \$153,081 | \$153,081 | \$153,081 | \$153,081 | \$153,081 |
| Payment of Fiscal Year 2002<br>31 day carryover   | (29,984)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Special revenue<br>expirations to surplus   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Other disbursements funded by surplus/<br>reappropriations, net of prior<br>year redeposits | (12,905)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Transfer of Fiscal Year 2002<br>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                           | (42,889)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Ending Cash Balance   | \$153,081 | \$153,081 | \$153,081 | \$153,081 | \$153,081 | \$153,081 | \$153,081 | \$153,081 | \$153,081 | \$153,081 | \$153,081 | \$153,081 |

### STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY For the period ended July 31, 2003 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance                                      | \$195,970 | \$236,744 | \$236,744 | \$236,744 | \$236,744 | \$236,744 | \$236,744 | \$236,744 | \$236,744 | \$236,744 | \$236,744 | \$236,744 |
| Expenditures/transfers of prior year/surplus appropriations | (42,889)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Current Year Cash Flows:                                    |           |           |           |           |           |           |           |           |           |           |           |           |
| Excess of monthly revenues over expenditures                | 43,663    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Transfers from/(to) Rainy Day Fund                          | 40,000    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Transfers from/(to) Income Tax<br>Refund Reserve Fund       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Special revenue<br>expirations to surplus                   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Ending Cash Balance   | \$236,744 | \$236,744 | \$236,744 | \$236,744 | \$236,744 | \$236,744 | \$236,744 | \$236,744 | \$236,744 | \$236,744 | \$236,744 | \$236,744 |

Source: State Auditor's Office, Glen B. Gainer III, State Auditor Dept. of Administration, Brian Kastick, Acting Cabinet Secretary Prepared by the State Budget Office August 1, 2003

# STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY CURRENT YEAR CASH FLOWS For the period ended August 31, 2003 (Amounts expressed in thousands)

|   | July      | August    | September | October  | November | December | January  | February | March    | April    | May      | June     |
|---|-----------|-----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Beginning Cash Balance                                | \$0       | \$83,663  | \$76,552  | \$76,552 | \$76,552 | \$76,552 | \$76,552 | \$76,552 | \$76,552 | \$76,552 | \$76,552 | \$76,552 |
| Revenues, net of prior<br>year redeposits             | 248,964   | 194,414   | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| Expenditures  | (205,301) | (201,525) | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| Excess (deficit) of revenues over expenditures        | 43,663    | (7,111)   | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| Transfers from/(to) Rainy Day Fund                    | 40,000    | 0         | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| Transfers from/(to) Income Tax<br>Refund Reserve Fund | 0         | 0         | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| Net increase/(decrease) in cash                       | 83,663    | (7,111)   | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| Ending Cash Balance                                   | \$83,663  | \$76,552  | \$76,552  | \$76,552 | \$76,552 | \$76,552 | \$76,552 | \$76,552 | \$76,552 | \$76,552 | \$76,552 | \$76,552 |

### STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS For the period ended August 31, 2003 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance  | \$195,970 | \$153,081 | \$138,279 | \$138,279 | \$138,279 | \$138,279 | \$138,279 | \$138,279 | \$138,279 | \$138,279 | \$138,279 | \$138,279 |
| Payment of Fiscal Year 2003<br>31 day carryover   | (29,984)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Special revenue<br>expirations to surplus   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Other disbursements funded by surplus/<br>reappropriations, net of prior<br>year redeposits | (12,905)  | (4,978)   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Transfer of Fiscal Year 2003<br>surplus to Rainy Day Fund                                   | 0         | (9,824)   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Total expenditures/transfers of prior year/surplus appropriations                           | (42,889)  | (14,802)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Ending Cash Balance   | \$153,081 | \$138,279 | \$138,279 | \$138,279 | \$138,279 | \$138,279 | \$138,279 | \$138,279 | \$138,279 | \$138,279 | \$138,279 | \$138,279 |

### STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY For the period ended August 31, 2003 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance                                      | \$195,970 | \$236,744 | \$214,831 | \$214,831 | \$214,831 | \$214,831 | \$214,831 | \$214,831 | \$214,831 | \$214,831 | \$214,831 | \$214,831 |
| Expenditures/transfers of prior year/surplus appropriations | (42,889)  | (4,978)   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Current Year Cash Flows:                                    |           |           |           |           |           |           |           |           |           |           |           |           |
| Excess of monthly revenues over expenditures                | 43,663    | (7,111)   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Transfers from/(to) Rainy Day Fund                          | 40,000    | (9,824)   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Transfers from/(to) Income Tax<br>Refund Reserve Fund       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Special revenue<br>expirations to surplus                   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Ending Cash Balance   | \$236,744 | \$214,831 | \$214,831 | \$214,831 | \$214,831 | \$214,831 | \$214,831 | \$214,831 | \$214,831 | \$214,831 | \$214,831 | \$214,831 |

Source: State Auditor's Office, Glen B. Gainer III, State Auditor Dept. of Administration, Brian Kastick, Acting Cabinet Secretary Prepared by the State Budget Office September 3, 2003

# STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY CURRENT YEAR CASH FLOWS For the period ended September 30, 2003 (Amounts expressed in thousands)

|   | July      | August    | September | October  | November | December | January  | February | March    | April    | May      | June     |
|---|-----------|-----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Beginning Cash Balance                                | \$0       | \$83,663  | \$76,552  | \$93,262 | \$93,262 | \$93,262 | \$93,262 | \$93,262 | \$93,262 | \$93,262 | \$93,262 | \$93,262 |
| Revenues, net of prior<br>year redeposits             | 248,964   | 194,414   | 270,164   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| Expenditures  | (205,301) | (201,525) | (213,454) | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| Excess (deficit) of revenues over expenditures        | 43,663    | (7,111)   | 56,710    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| Transfers from/(to) Rainy Day Fund                    | 40,000    | 0         | (40,000)  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| Transfers from/(to) Income Tax<br>Refund Reserve Fund | 0         | 0         | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| Net increase/(decrease) in cash                       | 83,663    | (7,111)   | 16,710    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| Ending Cash Balance                                   | \$83,663  | \$76,552  | \$93,262  | \$93,262 | \$93,262 | \$93,262 | \$93,262 | \$93,262 | \$93,262 | \$93,262 | \$93,262 | \$93,262 |

### STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS For the period ended September 30, 2003 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance  | \$195,970 | \$153,081 | \$138,279 | \$134,107 | \$134,107 | \$134,107 | \$134,107 | \$134,107 | \$134,107 | \$134,107 | \$134,107 | \$134,107 |
| Payment of Fiscal Year 2003<br>31 day carryover   | (29,984)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Special revenue<br>expirations to surplus   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Other disbursements funded by surplus/<br>reappropriations, net of prior<br>year redeposits | (12,905)  | (4,978)   | (4,172)   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Transfer of Fiscal Year 2003<br>surplus to Rainy Day Fund                                   | 0         | (9,824)   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Total expenditures/transfers of prior year/surplus appropriations                           | (42,889)  | (14,802)  | (4,172)   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Ending Cash Balance   | \$153,081 | \$138,279 | \$134,107 | \$134,107 | \$134,107 | \$134,107 | \$134,107 | \$134,107 | \$134,107 | \$134,107 | \$134,107 | \$134,107 |

# STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY For the period ended August 31, 2003 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance                                      | \$195,970 | \$236,744 | \$214,831 | \$227,369 | \$227,369 | \$227,369 | \$227,369 | \$227,369 | \$227,369 | \$227,369 | \$227,369 | \$227,369 |
| Expenditures/transfers of prior year/surplus appropriations | (42,889)  | (4,978)   | (4,172)   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Current Year Cash Flows:                                    |           |           |           |           |           |           |           |           |           |           |           |           |
| Excess of monthly revenues over expenditures                | 43,663    | (7,111)   | 56,710    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Transfers from/(to) Rainy Day Fund                          | 40,000    | (9,824)   | (40,000)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Transfers from/(to) Income Tax<br>Refund Reserve Fund       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Special revenue<br>expirations to surplus                   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Ending Cash Balance   | \$236,744 | \$214,831 | \$227,369 | \$227,369 | \$227,369 | \$227,369 | \$227,369 | \$227,369 | \$227,369 | \$227,369 | \$227,369 | \$227,369 |

Source: State Auditor's Office, Glen B. Gainer III, State Auditor Dept. of Administration, Brian Kastick, Acting Cabinet Secretary Prepared by the State Budget Office October 1, 2003

### STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY CURRENT YEAR CASH FLOWS For the period ended October 31, 2003 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November | December | January  | February | March    | April    | May      | June     |
|---|-----------|-----------|-----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Beginning Cash Balance                                | \$0       | \$83,663  | \$76,552  | \$93,262  | \$90,435 | \$90,435 | \$90,435 | \$90,435 | \$90,435 | \$90,435 | \$90,435 | \$90,435 |
| Revenues, net of prior<br>year redeposits             | 248,964   | 194,414   | 270,164   | 237,070   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| Expenditures  | (205,301) | (201,525) | (213,454) | (239,897) | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| Excess (deficit) of revenues over expenditures        | 43,663    | (7,111)   | 56,710    | (2,827)   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| Transfers from/(to) Rainy Day Fund                    | 40,000    | 0         | (40,000)  | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| Transfers from/(to) Income Tax<br>Refund Reserve Fund | 0         | 0         | 0         | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| Net increase/(decrease) in cash                       | 83,663    | (7,111)   | 16,710    | (2,827)   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| Ending Cash Balance                                   | \$83,663  | \$76,552  | \$93,262  | \$90,435  | \$90,435 | \$90,435 | \$90,435 | \$90,435 | \$90,435 | \$90,435 | \$90,435 | \$90,435 |

### STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS For the period ended October 31, 2003 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance  | \$195,970 | \$153,081 | \$138,279 | \$134,107 | \$127,025 | \$127,025 | \$127,025 | \$127,025 | \$127,025 | \$127,025 | \$127,025 | \$127,025 |
| Payment of Fiscal Year 2003<br>31 day carryover   | (29,984)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Special revenue<br>expirations to surplus   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Other disbursements funded by surplus/<br>reappropriations, net of prior<br>year redeposits | (12,905)  | (4,978)   | (4,172)   | (7,082)   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Transfer of Fiscal Year 2003<br>surplus to Rainy Day Fund                                   | 0         | (9,824)   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Total expenditures/transfers of prior year/surplus appropriations                           | (42,889)  | (14,802)  | (4,172)   | (7,082)   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Ending Cash Balance   | \$153,081 | \$138,279 | \$134,107 | \$127,025 | \$127,025 | \$127,025 | \$127,025 | \$127,025 | \$127,025 | \$127,025 | \$127,025 | \$127,025 |

### STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY For the period ended October 31, 2003 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance                                      | \$195,970 | \$236,744 | \$214,831 | \$227,369 | \$217,460 | \$217,460 | \$217,460 | \$217,460 | \$217,460 | \$217,460 | \$217,460 | \$217,460 |
| Expenditures/transfers of prior year/surplus appropriations | (42,889)  | (4,978)   | (4,172)   | (7,082)   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Current Year Cash Flows:                                    |           |           |           |           |           |           |           |           |           |           |           |           |
| Excess of monthly revenues over expenditures                | 43,663    | (7,111)   | 56,710    | (2,827)   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Transfers from/(to) Rainy Day Fund                          | 40,000    | (9,824)   | (40,000)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Transfers from/(to) Income Tax<br>Refund Reserve Fund       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Special revenue<br>expirations to surplus                   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Ending Cash Balance   | \$236,744 | \$214,831 | \$227,369 | \$217,460 | \$217,460 | \$217,460 | \$217,460 | \$217,460 | \$217,460 | \$217,460 | \$217,460 | \$217,460 |

Source: State Auditor's Office, Glen B. Gainer III, State Auditor Dept. of Administration, John Musgrave, Acting Cabinet Secretary Prepared by the State Budget Office November 4, 2003

# STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY CURRENT YEAR CASH FLOWS For the period ended November 30, 2003 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December | January  | February | March    | April    | May      | June     |
|---|-----------|-----------|-----------|-----------|-----------|----------|----------|----------|----------|----------|----------|----------|
| Beginning Cash Balance                                | \$0       | \$83,663  | \$76,552  | \$93,262  | \$90,435  | \$55,924 | \$55,924 | \$55,924 | \$55,924 | \$55,924 | \$55,924 | \$55,924 |
| Revenues, net of prior<br>year redeposits             | 248,964   | 194,414   | 270,164   | 237,070   | 189,526   | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| Expenditures  | (205,301) | (201,525) | (213,454) | (239,897) | (224,037) | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| Excess (deficit) of revenues over expenditures        | 43,663    | (7,111)   | 56,710    | (2,827)   | (34,511)  | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| Transfers from/(to) Rainy Day Fund                    | 40,000    | 0         | (40,000)  | 0         | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| Transfers from/(to) Income Tax<br>Refund Reserve Fund | 0         | 0         | 0         | 0         | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| Net increase/(decrease) in cash                       | 83,663    | (7,111)   | 16,710    | (2,827)   | (34,511)  | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| Ending Cash Balance                                   | \$83,663  | \$76,552  | \$93,262  | \$90,435  | \$55,924  | \$55,924 | \$55,924 | \$55,924 | \$55,924 | \$55,924 | \$55,924 | \$55,924 |

### STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS For the period ended November 30, 2003 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance  | \$195,970 | \$153,081 | \$138,279 | \$134,107 | \$127,025 | \$122,948 | \$122,948 | \$122,948 | \$122,948 | \$122,948 | \$122,948 | \$122,948 |
| Payment of Fiscal Year 2003<br>31 day carryover   | (29,984)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Special revenue<br>expirations to surplus   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Other disbursements funded by surplus/<br>reappropriations, net of prior<br>year redeposits | (12,905)  | (4,978)   | (4,172)   | (7,082)   | (4,077)   | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Transfer of Fiscal Year 2003<br>surplus to Rainy Day Fund                                   | 0         | (9,824)   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Total expenditures/transfers of prior year/surplus appropriations                           | (42,889)  | (14,802)  | (4,172)   | (7,082)   | (4,077)   | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Ending Cash Balance   | \$153,081 | \$138,279 | \$134,107 | \$127,025 | \$122,948 | \$122,948 | \$122,948 | \$122,948 | \$122,948 | \$122,948 | \$122,948 | \$122,948 |

### STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY For the period ended November 30, 2003 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance                                      | \$195,970 | \$236,744 | \$214,831 | \$227,369 | \$217,460 | \$178,872 | \$178,872 | \$178,872 | \$178,872 | \$178,872 | \$178,872 | \$178,872 |
| Expenditures/transfers of prior year/surplus appropriations | (42,889)  | (4,978)   | (4,172)   | (7,082)   | (4,077)   | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Current Year Cash Flows:                                    |           |           |           |           |           |           |           |           |           |           |           |           |
| Excess of monthly revenues over expenditures                | 43,663    | (7,111)   | 56,710    | (2,827)   | (34,511)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Transfers from/(to) Rainy Day Fund                          | 40,000    | (9,824)   | (40,000)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Transfers from/(to) Income Tax<br>Refund Reserve Fund       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Special revenue<br>expirations to surplus                   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Ending Cash Balance   | \$236,744 | \$214,831 | \$227,369 | \$217,460 | \$178,872 | \$178,872 | \$178,872 | \$178,872 | \$178,872 | \$178,872 | \$178,872 | \$178,872 |

Source: State Auditor's Office, Glen B. Gainer III, State Auditor Dept. of Administration, John Musgrave, Acting Cabinet Secretary Prepared by the State Budget Office December 4, 2003

### STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY For the period ended December 31, 2003 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance                                      | \$195,970 | \$236,744 | \$214,831 | \$227,369 | \$217,460 | \$178,872 | \$229,615 | \$229,615 | \$229,615 | \$229,615 | \$229,615 | \$229,615 |
| Expenditures/transfers of prior year/surplus appropriations | (42,889)  | (4,978)   | (4,172)   | (7,082)   | (4,077)   | (5,588)   | 0         | 0         | 0         | 0         | 0         | 0         |
| Current Year Cash Flows:                                    |           |           |           |           |           |           |           |           |           |           |           |           |
| Excess of monthly revenues over expenditures                | 43,663    | (7,111)   | 56,710    | (2,827)   | (34,511)  | 56,331    | 0         | 0         | 0         | 0         | 0         | 0         |
| Transfers from/(to) Rainy Day Fund                          | 40,000    | (9,824)   | (40,000)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Transfers from/(to) Income Tax<br>Refund Reserve Fund       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Special revenue<br>expirations to surplus                   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Ending Cash Balance   | \$236,744 | \$214,831 | \$227,369 | \$217,460 | \$178,872 | \$229,615 | \$229,615 | \$229,615 | \$229,615 | \$229,615 | \$229,615 | \$229,615 |

Source: State Auditor's Office, Glen B. Gainer III, State Auditor Dept. of Administration, John Musgrave, Acting Cabinet Secretary Prepared by the State Budget Office January 2, 2004

### STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS For the period ended December 31, 2003 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance  | \$195,970 | \$153,081 | \$138,279 | \$134,107 | \$127,025 | \$122,948 | \$117,360 | \$117,360 | \$117,360 | \$117,360 | \$117,360 | \$117,360 |
| Payment of Fiscal Year 2003<br>31 day carryover   | (29,984)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Special revenue<br>expirations to surplus   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Other disbursements funded by surplus/<br>reappropriations, net of prior<br>year redeposits | (12,905)  | (4,978)   | (4,172)   | (7,082)   | (4,077)   | (5,588)   | 0         | 0         | 0         | 0         | 0         | 0         |
| Transfer of Fiscal Year 2003<br>surplus to Rainy Day Fund                                   | 0         | (9,824)   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Total expenditures/transfers of prior year/surplus appropriations                           | (42,889)  | (14,802)  | (4,172)   | (7,082)   | (4,077)   | (5,588)   | 0         | 0         | 0         | 0         | 0         | 0         |
| Ending Cash Balance   | \$153,081 | \$138,279 | \$134,107 | \$127,025 | \$122,948 | \$117,360 | \$117,360 | \$117,360 | \$117,360 | \$117,360 | \$117,360 | \$117,360 |

# STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY CURRENT YEAR CASH FLOWS For the period ended December 31, 2003 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance                                | \$0       | \$83,663  | \$76,552  | \$93,262  | \$90,435  | \$55,924  | \$112,255 | \$112,255 | \$112,255 | \$112,255 | \$112,255 | \$112,255 |
| Revenues, net of prior<br>year redeposits             | 248,964   | 194,414   | 270,164   | 237,070   | 189,526   | 267,070   | 0         | 0         | 0         | 0         | 0         | 0         |
| Expenditures  | (205,301) | (201,525) | (213,454) | (239,897) | (224,037) | (210,739) | 0         | 0         | 0         | 0         | 0         | 0         |
| Excess (deficit) of revenues over expenditures        | 43,663    | (7,111)   | 56,710    | (2,827)   | (34,511)  | 56,331    | 0         | 0         | 0         | 0         | 0         | 0         |
| Transfers from/(to) Rainy Day Fund                    | 40,000    | 0         | (40,000)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Transfers from/(to) Income Tax<br>Refund Reserve Fund | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Net increase/(decrease) in cash                       | 83,663    | (7,111)   | 16,710    | (2,827)   | (34,511)  | 56,331    | 0         | 0         | 0         | 0         | 0         | 0         |
| Ending Cash Balance                                   | \$83,663  | \$76,552  | \$93,262  | \$90,435  | \$55,924  | \$112,255 | \$112,255 | \$112,255 | \$112,255 | \$112,255 | \$112,255 | \$112,255 |

## STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY CURRENT YEAR CASH FLOWS For the period ended January 31, 2004 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February | March    | April    | May      | June     |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|----------|----------|----------|----------|
| Beginning Cash Balance                                | \$0       | \$83,663  | \$76,552  | \$93,262  | \$90,435  | \$55,924  | \$112,255 | \$97,020 | \$97,020 | \$97,020 | \$97,020 | \$97,020 |
| Revenues, net of prior<br>year redeposits             | 248,964   | 194,414   | 270,164   | 237,070   | 189,526   | 267,070   | 235,527   | 0        | 0        | 0        | 0        | 0        |
| Expenditures  | (205,301) | (201,525) | (213,454) | (239,897) | (224,037) | (210,739) | (250,762) | 0        | 0        | 0        | 0        | 0        |
| Excess (deficit) of revenues over expenditures        | 43,663    | (7,111)   | 56,710    | (2,827)   | (34,511)  | 56,331    | (15,235)  | 0        | 0        | 0        | 0        | 0        |
| Transfers from/(to) Rainy Day Fund                    | 40,000    | 0         | (40,000)  | 0         | 0         | 0         | 0         | 0        | 0        | 0        | 0        | 0        |
| Transfers from/(to) Income Tax<br>Refund Reserve Fund | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0        | 0        | 0        | 0        |
| Net increase/(decrease) in cash                       | 83,663    | (7,111)   | 16,710    | (2,827)   | (34,511)  | 56,331    | (15,235)  | 0        | 0        | 0        | 0        | 0        |
| Ending Cash Balance                                   | \$83,663  | \$76,552  | \$93,262  | \$90,435  | \$55,924  | \$112,255 | \$97,020  | \$97,020 | \$97,020 | \$97,020 | \$97,020 | \$97,020 |

### STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS For the period ended January 31, 2004 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance  | \$195,970 | \$153,081 | \$138,279 | \$134,107 | \$127,025 | \$122,948 | \$117,360 | \$110,539 | \$110,539 | \$110,539 | \$110,539 | \$110,539 |
| Payment of Fiscal Year 2003<br>31 day carryover   | (29,984)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Special revenue<br>expirations to surplus   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Other disbursements funded by surplus/<br>reappropriations, net of prior<br>year redeposits | (12,905)  | (4,978)   | (4,172)   | (7,082)   | (4,077)   | (5,588)   | (6,821)   | 0         | 0         | 0         | 0         | 0         |
| Transfer of Fiscal Year 2003<br>surplus to Rainy Day Fund                                   | 0         | (9,824)   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Total expenditures/transfers of prior year/surplus appropriations                           | (42,889)  | (14,802)  | (4,172)   | (7,082)   | (4,077)   | (5,588)   | (6,821)   | 0         | 0         | 0         | 0         | 0         |
| Ending Cash Balance   | \$153,081 | \$138,279 | \$134,107 | \$127,025 | \$122,948 | \$117,360 | \$110,539 | \$110,539 | \$110,539 | \$110,539 | \$110,539 | \$110,539 |

#### STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY For the period ended January 31, 2004 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance                                      | \$195,970 | \$236,744 | \$214,831 | \$227,369 | \$217,460 | \$178,872 | \$229,615 | \$207,559 | \$207,559 | \$207,559 | \$207,559 | \$207,559 |
| Expenditures/transfers of prior year/surplus appropriations | (42,889)  | (4,978)   | (4,172)   | (7,082)   | (4,077)   | (5,588)   | (6,821)   | 0         | 0         | 0         | 0         | 0         |
| Current Year Cash Flows:                                    |           |           |           |           |           |           |           |           |           |           |           |           |
| Excess of monthly revenues over expenditures                | 43,663    | (7,111)   | 56,710    | (2,827)   | (34,511)  | 56,331    | (15,235)  | 0         | 0         | 0         | 0         | 0         |
| Transfers from/(to) Rainy Day Fund                          | 40,000    | (9,824)   | (40,000)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Transfers from/(to) Income Tax<br>Refund Reserve Fund       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Special revenue<br>expirations to surplus                   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Ending Cash Balance   | \$236,744 | \$214,831 | \$227,369 | \$217,460 | \$178,872 | \$229,615 | \$207,559 | \$207,559 | \$207,559 | \$207,559 | \$207,559 | \$207,559 |

Source: State Auditor's Office, Glen B. Gainer III, State Auditor Dept. of Administration, John Musgrave, Acting Cabinet Secretary Prepared by the State Budget Office February 5, 2004

# STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY CURRENT YEAR CASH FLOWS For the period ended February 29, 2004 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance                                | \$0       | \$83,663  | \$76,552  | \$93,262  | \$90,435  | \$55,924  | \$112,255 | \$97,020  | \$108,019 | \$108,019 | \$108,019 | \$108,019 |
| Revenues, net of prior<br>year redeposits             | 248,964   | 194,414   | 270,164   | 237,070   | 189,526   | 267,070   | 235,527   | 247,843   | 0         | 0         | 0         | 0         |
| Expenditures  | (205,301) | (201,525) | (213,454) | (239,897) | (224,037) | (210,739) | (250,762) | (236,844) | 0         | 0         | 0         | 0         |
| Excess (deficit) of revenues over expenditures        | 43,663    | (7,111)   | 56,710    | (2,827)   | (34,511)  | 56,331    | (15,235)  | 10,999    | 0         | 0         | 0         | 0         |
| Transfers from/(to) Rainy Day Fund                    | 40,000    | 0         | (40,000)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Transfers from/(to) Income Tax<br>Refund Reserve Fund | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Net increase/(decrease) in cash                       | 83,663    | (7,111)   | 16,710    | (2,827)   | (34,511)  | 56,331    | (15,235)  | 10,999    | 0         | 0         | 0         | 0         |
| Ending Cash Balance                                   | \$83,663  | \$76,552  | \$93,262  | \$90,435  | \$55,924  | \$112,255 | \$97,020  | \$108,019 | \$108,019 | \$108,019 | \$108,019 | \$108,019 |

### STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS For the period ended February 29, 2004 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance  | \$195,970 | \$153,081 | \$138,279 | \$134,107 | \$127,025 | \$122,948 | \$117,360 | \$110,539 | \$105,940 | \$105,940 | \$105,940 | \$105,940 |
| Payment of Fiscal Year 2003<br>31 day carryover   | (29,984)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Special revenue<br>expirations to surplus   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Other disbursements funded by surplus/<br>reappropriations, net of prior<br>year redeposits | (12,905)  | (4,978)   | (4,172)   | (7,082)   | (4,077)   | (5,588)   | (6,821)   | (4,599)   | 0         | 0         | 0         | 0         |
| Transfer of Fiscal Year 2003<br>surplus to Rainy Day Fund                                   | 0         | (9,824)   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Total expenditures/transfers of prior year/surplus appropriations                           | (42,889)  | (14,802)  | (4,172)   | (7,082)   | (4,077)   | (5,588)   | (6,821)   | (4,599)   | 0         | 0         | 0         | 0         |
| Ending Cash Balance   | \$153,081 | \$138,279 | \$134,107 | \$127,025 | \$122,948 | \$117,360 | \$110,539 | \$105,940 | \$105,940 | \$105,940 | \$105,940 | \$105,940 |

### STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY For the period ended February 29, 2004 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance                                      | \$195,970 | \$236,744 | \$214,831 | \$227,369 | \$217,460 | \$178,872 | \$229,615 | \$207,559 | \$213,959 | \$213,959 | \$213,959 | \$213,959 |
| Expenditures/transfers of prior year/surplus appropriations | (42,889)  | (4,978)   | (4,172)   | (7,082)   | (4,077)   | (5,588)   | (6,821)   | (4,599)   | 0         | 0         | 0         | 0         |
| Current Year Cash Flows:                                    |           |           |           |           |           |           |           |           |           |           |           |           |
| Excess of monthly revenues over expenditures                | 43,663    | (7,111)   | 56,710    | (2,827)   | (34,511)  | 56,331    | (15,235)  | 10,999    | 0         | 0         | 0         | 0         |
| Transfers from/(to) Rainy Day Fund                          | 40,000    | (9,824)   | (40,000)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Transfers from/(to) Income Tax<br>Refund Reserve Fund       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Special revenue<br>expirations to surplus                   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Ending Cash Balance   | \$236,744 | \$214,831 | \$227,369 | \$217,460 | \$178,872 | \$229,615 | \$207,559 | \$213,959 | \$213,959 | \$213,959 | \$213,959 | \$213,959 |

Source: State Auditor's Office, Glen B. Gainer III, State Auditor Dept. of Administration, John Musgrave, Acting Cabinet Secretary Prepared by the State Budget Office March 2, 2004

## STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY CURRENT YEAR CASH FLOWS For the period ended March 31, 2004 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance                                | \$0       | \$83,663  | \$76,552  | \$93,262  | \$90,435  | \$55,924  | \$112,255 | \$97,020  | \$108,019 | \$148,121 | \$148,121 | \$148,121 |
| Revenues, net of prior<br>year redeposits             | 248,964   | 194,414   | 270,164   | 237,070   | 189,526   | 267,070   | 235,527   | 247,843   | 263,025   | 0         | 0         | 0         |
| Expenditures  | (205,301) | (201,525) | (213,454) | (239,897) | (224,037) | (210,739) | (250,762) | (236,844) | (222,923) | 0         | 0         | 0         |
| Excess (deficit) of revenues over expenditures        | 43,663    | (7,111)   | 56,710    | (2,827)   | (34,511)  | 56,331    | (15,235)  | 10,999    | 40,102    | 0         | 0         | 0         |
| Transfers from/(to) Rainy Day Fund                    | 40,000    | 0         | (40,000)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Transfers from/(to) Income Tax<br>Refund Reserve Fund | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Net increase/(decrease) in cash                       | 83,663    | (7,111)   | 16,710    | (2,827)   | (34,511)  | 56,331    | (15,235)  | 10,999    | 40,102    | 0         | 0         | 0         |
| Ending Cash Balance                                   | \$83,663  | \$76,552  | \$93,262  | \$90,435  | \$55,924  | \$112,255 | \$97,020  | \$108,019 | \$148,121 | \$148,121 | \$148,121 | \$148,121 |

### STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS For the period ended March 31, 2004 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April    | May      | June     |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|----------|----------|
| Beginning Cash Balance  | \$195,970 | \$153,081 | \$138,279 | \$134,107 | \$127,025 | \$122,948 | \$117,360 | \$110,539 | \$105,940 | \$97,513 | \$97,513 | \$97,513 |
| Payment of Fiscal Year 2003<br>31 day carryover   | (29,984)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0        | 0        |
| Special revenue<br>expirations to surplus   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0        | 0        |
| Other disbursements funded by surplus/<br>reappropriations, net of prior<br>year redeposits | (12,905)  | (4,978)   | (4,172)   | (7,082)   | (4,077)   | (5,588)   | (6,821)   | (4,599)   | (8,427)   | 0        | 0        | 0        |
| Transfer of Fiscal Year 2003<br>surplus to Rainy Day Fund                                   | 0         | (9,824)   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0        | 0        |
| Total expenditures/transfers of prior year/surplus appropriations                           | (42,889)  | (14,802)  | (4,172)   | (7,082)   | (4,077)   | (5,588)   | (6,821)   | (4,599)   | (8,427)   | 0        | 0        | 0        |
| Ending Cash Balance   | \$153,081 | \$138,279 | \$134,107 | \$127,025 | \$122,948 | \$117,360 | \$110,539 | \$105,940 | \$97,513  | \$97,513 | \$97,513 | \$97,513 |

### STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY For the period ended March 31, 2004 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance                                      | \$195,970 | \$236,744 | \$214,831 | \$227,369 | \$217,460 | \$178,872 | \$229,615 | \$207,559 | \$213,959 | \$245,634 | \$245,634 | \$245,634 |
| Expenditures/transfers of prior year/surplus appropriations | (42,889)  | (4,978)   | (4,172)   | (7,082)   | (4,077)   | (5,588)   | (6,821)   | (4,599)   | (8,427)   | 0         | 0         | 0         |
| Current Year Cash Flows:                                    |           |           |           |           |           |           |           |           |           |           |           |           |
| Excess of monthly revenues<br>over expenditures             | 43,663    | (7,111)   | 56,710    | (2,827)   | (34,511)  | 56,331    | (15,235)  | 10,999    | 40,102    | 0         | 0         | 0         |
| Transfers from/(to) Rainy Day Fund                          | 40,000    | (9,824)   | (40,000)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Transfers from/(to) Income Tax<br>Refund Reserve Fund       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Special revenue<br>expirations to surplus                   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Ending Cash Balance   | \$236,744 | \$214,831 | \$227,369 | \$217,460 | \$178,872 | \$229,615 | \$207,559 | \$213,959 | \$245,634 | \$245,634 | \$245,634 | \$245,634 |

Source: State Auditor's Office, Glen B. Gainer III, State Auditor Dept. of Administration, John Musgrave, Acting Cabinet Secretary Prepared by the State Budget Office April 1, 2004

## STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY CURRENT YEAR CASH FLOWS For the period ended April 30, 2004 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance                                | \$0       | \$83,663  | \$76,552  | \$93,262  | \$90,435  | \$55,924  | \$112,255 | \$97,020  | \$108,019 | \$148,121 | \$140,267 | \$140,267 |
| Revenues, net of prior<br>year redeposits             | 248,964   | 194,414   | 270,164   | 237,070   | 189,526   | 267,070   | 235,527   | 247,843   | 263,025   | 319,847   | 0         | 0         |
| Expenditures  | (205,301) | (201,525) | (213,454) | (239,897) | (224,037) | (210,739) | (250,762) | (236,844) | (222,923) | (327,701) | 0         | 0         |
| Excess (deficit) of revenues over expenditures        | 43,663    | (7,111)   | 56,710    | (2,827)   | (34,511)  | 56,331    | (15,235)  | 10,999    | 40,102    | (7,854)   | 0         | 0         |
| Transfers from/(to) Rainy Day Fund                    | 40,000    | 0         | (40,000)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Transfers from/(to) Income Tax<br>Refund Reserve Fund | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Net increase/(decrease) in cash                       | 83,663    | (7,111)   | 16,710    | (2,827)   | (34,511)  | 56,331    | (15,235)  | 10,999    | 40,102    | (7,854)   | 0         | 0         |
| Ending Cash Balance                                   | \$83,663  | \$76,552  | \$93,262  | \$90,435  | \$55,924  | \$112,255 | \$97,020  | \$108,019 | \$148,121 | \$140,267 | \$140,267 | \$140,267 |

### STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS For the period ended April 30, 2004 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance  | \$195,970 | \$153,081 | \$138,279 | \$134,107 | \$127,025 | \$122,948 | \$117,360 | \$110,539 | \$105,940 | \$97,513  | \$112,945 | \$112,945 |
| Payment of Fiscal Year 2003<br>31 day carryover   | (29,984)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Special revenue<br>expirations to surplus   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 24,418    | 0         | 0         |
| Other disbursements funded by surplus/<br>reappropriations, net of prior<br>year redeposits | (12,905)  | (4,978)   | (4,172)   | (7,082)   | (4,077)   | (5,588)   | (6,821)   | (4,599)   | (8,427)   | (8,986)   | 0         | 0         |
| Transfer of Fiscal Year 2003<br>surplus to Rainy Day Fund                                   | 0         | (9,824)   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Total expenditures/transfers of prior year/surplus appropriations                           | (42,889)  | (14,802)  | (4,172)   | (7,082)   | (4,077)   | (5,588)   | (6,821)   | (4,599)   | (8,427)   | 15,432    | 0         | 0         |
| Ending Cash Balance   | \$153,081 | \$138,279 | \$134,107 | \$127,025 | \$122,948 | \$117,360 | \$110,539 | \$105,940 | \$97,513  | \$112,945 | \$112,945 | \$112,945 |

#### STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY For the period ended April 30, 2004 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance                                      | \$195,970 | \$236,744 | \$214,831 | \$227,369 | \$217,460 | \$178,872 | \$229,615 | \$207,559 | \$213,959 | \$245,634 | \$253,212 | \$253,212 |
| Expenditures/transfers of prior year/surplus appropriations | (42,889)  | (4,978)   | (4,172)   | (7,082)   | (4,077)   | (5,588)   | (6,821)   | (4,599)   | (8,427)   | (8,986)   | 0         | 0         |
| Current Year Cash Flows:                                    |           |           |           |           |           |           |           |           |           |           |           |           |
| Excess of monthly revenues over expenditures                | 43,663    | (7,111)   | 56,710    | (2,827)   | (34,511)  | 56,331    | (15,235)  | 10,999    | 40,102    | (7,854)   | 0         | 0         |
| Transfers from/(to) Rainy Day Fund                          | 40,000    | (9,824)   | (40,000)  | 0         | 0         | 0         | 0         | 0         | 0         | 5,000     | 0         | 0         |
| Transfers from/(to) Income Tax<br>Refund Reserve Fund       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Special revenue<br>expirations to surplus                   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 19,418    | 0         | 0         |
| Ending Cash Balance   | \$236,744 | \$214,831 | \$227,369 | \$217,460 | \$178,872 | \$229,615 | \$207,559 | \$213,959 | \$245,634 | \$253,212 | \$253,212 | \$253,212 |

Source: State Auditor's Office, Glen B. Gainer III, State Auditor Dept. of Administration, John Musgrave, Acting Cabinet Secretary Prepared by the State Budget Office May 3, 2004

## STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY CURRENT YEAR CASH FLOWS For the period ended May 31, 2004 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance                                | \$0       | \$83,663  | \$76,552  | \$93,262  | \$90,435  | \$55,924  | \$112,255 | \$97,020  | \$108,019 | \$148,121 | \$140,267 | \$134,560 |
| Revenues, net of prior<br>year redeposits             | 248,964   | 194,414   | 270,164   | 237,070   | 189,526   | 267,070   | 235,527   | 247,843   | 263,025   | 319,847   | 256,914   | 0         |
| Expenditures  | (205,301) | (201,525) | (213,454) | (239,897) | (224,037) | (210,739) | (250,762) | (236,844) | (222,923) | (327,701) | (262,621) | 0         |
| Excess (deficit) of revenues over expenditures        | 43,663    | (7,111)   | 56,710    | (2,827)   | (34,511)  | 56,331    | (15,235)  | 10,999    | 40,102    | (7,854)   | (5,707)   | 0         |
| Transfers from/(to) Rainy Day Fund                    | 40,000    | 0         | (40,000)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Transfers from/(to) Income Tax<br>Refund Reserve Fund | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Net increase/(decrease) in cash                       | 83,663    | (7,111)   | 16,710    | (2,827)   | (34,511)  | 56,331    | (15,235)  | 10,999    | 40,102    | (7,854)   | (5,707)   | 0         |
| Ending Cash Balance                                   | \$83,663  | \$76,552  | \$93,262  | \$90,435  | \$55,924  | \$112,255 | \$97,020  | \$108,019 | \$148,121 | \$140,267 | \$134,560 | \$134,560 |

### STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS For the period ended May 31, 2004 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance  | \$195,970 | \$153,081 | \$138,279 | \$134,107 | \$127,025 | \$122,948 | \$117,360 | \$110,539 | \$105,940 | \$97,513  | \$112,945 | \$101,799 |
| Payment of Fiscal Year 2003<br>31 day carryover   | (29,984)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Special revenue<br>expirations to surplus   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 24,418    | 0         | 0         |
| Other disbursements funded by surplus/<br>reappropriations, net of prior<br>year redeposits | (12,905)  | (4,978)   | (4,172)   | (7,082)   | (4,077)   | (5,588)   | (6,821)   | (4,599)   | (8,427)   | (8,986)   | (11,146)  | 0         |
| Transfer of Fiscal Year 2003<br>surplus to Rainy Day Fund                                   | 0         | (9,824)   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Total expenditures/transfers of prior year/surplus appropriations                           | (42,889)  | (14,802)  | (4,172)   | (7,082)   | (4,077)   | (5,588)   | (6,821)   | (4,599)   | (8,427)   | 15,432    | (11,146)  | 0         |
| Ending Cash Balance   | \$153,081 | \$138,279 | \$134,107 | \$127,025 | \$122,948 | \$117,360 | \$110,539 | \$105,940 | \$97,513  | \$112,945 | \$101,799 | \$101,799 |

### STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY For the period ended May 31, 2004 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance                                      | \$195,970 | \$236,744 | \$214,831 | \$227,369 | \$217,460 | \$178,872 | \$229,615 | \$207,559 | \$213,959 | \$245,634 | \$253,212 | \$236,359 |
| Expenditures/transfers of prior year/surplus appropriations | (42,889)  | (4,978)   | (4,172)   | (7,082)   | (4,077)   | (5,588)   | (6,821)   | (4,599)   | (8,427)   | (8,986)   | (11,146)  | 0         |
| Current Year Cash Flows:                                    |           |           |           |           |           |           |           |           |           |           |           |           |
| Excess of monthly revenues over expenditures                | 43,663    | (7,111)   | 56,710    | (2,827)   | (34,511)  | 56,331    | (15,235)  | 10,999    | 40,102    | (7,854)   | (5,707)   | 0         |
| Transfers from/(to) Rainy Day Fund                          | 40,000    | (9,824)   | (40,000)  | 0         | 0         | 0         | 0         | 0         | 0         | 5,000     | 0         | 0         |
| Transfers from/(to) Income Tax<br>Refund Reserve Fund       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Special revenue<br>expirations to surplus                   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 19,418    | 0         | 0         |
| Ending Cash Balance   | \$236,744 | \$214,831 | \$227,369 | \$217,460 | \$178,872 | \$229,615 | \$207,559 | \$213,959 | \$245,634 | \$253,212 | \$236,359 | \$236,359 |

Source: State Auditor's Office, Glen B. Gainer III, State Auditor Dept. of Administration, John Musgrave, Acting Cabinet Secretary Prepared by the State Budget Office June 1, 2004

## STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY CURRENT YEAR CASH FLOWS For the period ended June 30, 2004 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance                                | \$0       | \$83,663  | \$76,552  | \$93,262  | \$90,435  | \$55,924  | \$112,255 | \$97,020  | \$108,019 | \$148,121 | \$140,267 | \$134,560 |
| Revenues, net of prior<br>year redeposits             | 248,964   | 194,414   | 270,164   | 237,070   | 189,526   | 267,070   | 235,527   | 247,843   | 263,025   | 319,847   | 256,914   | 359,275   |
| Expenditures  | (205,301) | (201,525) | (213,454) | (239,897) | (224,037) | (210,739) | (250,762) | (236,844) | (222,923) | (327,701) | (262,621) | (303,990) |
| Excess (deficit) of revenues over expenditures        | 43,663    | (7,111)   | 56,710    | (2,827)   | (34,511)  | 56,331    | (15,235)  | 10,999    | 40,102    | (7,854)   | (5,707)   | 55,285    |
| Transfers from/(to) Rainy Day Fund                    | 40,000    | 0         | (40,000)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Transfers from/(to) Income Tax<br>Refund Reserve Fund | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | (6,700)   |
| Net increase/(decrease) in cash                       | 83,663    | (7,111)   | 16,710    | (2,827)   | (34,511)  | 56,331    | (15,235)  | 10,999    | 40,102    | (7,854)   | (5,707)   | 48,585    |
| Ending Cash Balance                                   | \$83,663  | \$76,552  | \$93,262  | \$90,435  | \$55,924  | \$112,255 | \$97,020  | \$108,019 | \$148,121 | \$140,267 | \$134,560 | \$183,145 |

### STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS For the period ended June 30, 2004 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance  | \$195,970 | \$153,081 | \$138,279 | \$134,107 | \$127,025 | \$122,948 | \$117,360 | \$110,539 | \$105,940 | \$97,513  | \$112,945 | \$101,799 |
| Payment of Fiscal Year 2003<br>31 day carryover   | (29,984)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Special revenue<br>expirations to surplus   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 24,418    | 0         | 15,359    |
| Other disbursements funded by surplus/<br>reappropriations, net of prior<br>year redeposits | (12,905)  | (4,978)   | (4,172)   | (7,082)   | (4,077)   | (5,588)   | (6,821)   | (4,599)   | (8,427)   | (8,986)   | (11,146)  | (9,759)   |
| Transfer of Fiscal Year 2003<br>surplus to Rainy Day Fund                                   | 0         | (9,824)   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Total expenditures/transfers of prior year/surplus appropriations                           | (42,889)  | (14,802)  | (4,172)   | (7,082)   | (4,077)   | (5,588)   | (6,821)   | (4,599)   | (8,427)   | 15,432    | (11,146)  | 5,600     |
| Ending Cash Balance   | \$153,081 | \$138,279 | \$134,107 | \$127,025 | \$122,948 | \$117,360 | \$110,539 | \$105,940 | \$97,513  | \$112,945 | \$101,799 | \$107,399 |

### STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY For the period ended June 30, 2004 (Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance                                      | \$195,970 | \$236,744 | \$214,831 | \$227,369 | \$217,460 | \$178,872 | \$229,615 | \$207,559 | \$213,959 | \$245,634 | \$253,212 | \$236,359 |
| Expenditures/transfers of prior year/surplus appropriations | (42,889)  | (4,978)   | (4,172)   | (7,082)   | (4,077)   | (5,588)   | (6,821)   | (4,599)   | (8,427)   | (8,986)   | (11,146)  | (9,758)   |
| Current Year Cash Flows:                                    |           |           |           |           |           |           |           |           |           |           |           |           |
| Excess of monthly revenues over expenditures                | 43,663    | (7,111)   | 56,710    | (2,827)   | (34,511)  | 56,331    | (15,235)  | 10,999    | 40,102    | (7,854)   | (5,707)   | 55,285    |
| Transfers from/(to) Rainy Day Fund                          | 40,000    | (9,824)   | (40,000)  | 0         | 0         | 0         | 0         | 0         | 0         | 5,000     | 0         | 9,000     |
| Transfers from/(to) Income Tax<br>Refund Reserve Fund       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | (6,700)   |
| Special revenue<br>expirations to surplus                   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 19,418    | 0         | 6,359     |
| Ending Cash Balance   | \$236,744 | \$214,831 | \$227,369 | \$217,460 | \$178,872 | \$229,615 | \$207,559 | \$213,959 | \$245,634 | \$253,212 | \$236,359 | \$290,545 |

Source: State Auditor's Office, Glen B. Gainer III, State Auditor Dept. of Revenue, John Musgrave, Acting Cabinet Secretary Prepared by the State Budget Office July 1, 2004