

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
CURRENT YEAR CASH FLOWS  
For the period ended June 30, 2015  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$73,631	\$62,227	\$61,855	\$91,397	\$70,996	\$105,960	\$134,488	\$37,704	\$50,145	\$239,103	\$150,099
Revenues, net of refunds	274,152	289,211	413,882	330,374	294,714	373,113	384,146	253,163	321,831	557,318	265,118	436,288
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	7,500	0	0
Expenditures*	(263,521)	(300,615)	(351,254)	(300,832)	(315,115)	(338,149)	(355,618)	(318,447)	(325,290)	(375,860)	(369,722)	(422,412)
Excess (deficit) of monthly revenues over expenditures*	10,631	(11,404)	62,628	29,542	(20,401)	34,964	28,528	(65,284)	(3,459)	188,958	(104,604)	13,876
Transfers from/(to) Rainy Day Fund	63,000	0	(63,000)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	(31,500)	15,900	0	15,600	3,000
Net increase/(decrease) in cash*	73,631	(11,404)	(372)	29,542	(20,401)	34,964	28,528	(96,784)	12,441	188,958	(89,004)	16,876
Ending Cash Balance*	\$73,631	\$62,227	\$61,855	\$91,397	\$70,996	\$105,960	\$134,488	\$37,704	\$50,145	\$239,103	\$150,099	\$166,975

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS  
For the period ended June 30, 2015  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$412,362	\$387,270	\$369,562	\$354,972	\$345,949	\$340,170	\$329,567	\$326,302	\$317,966	\$293,227	\$310,829	\$263,063
Payment of Fiscal Year 2014 31 day carryover*	(15,839)	0	0	0	0	0	0	0	0	(223)	2	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	44,106	0	0
Reappropriations expired to current year Cash Balance	0	0	0	0	0	0	0	0	0	(7,500)	0	0
Other disbursements funded by surplus/ reappropriations, net of prior year redeposits*	(9,253)	(17,708)	(14,590)	(9,023)	(5,779)	(10,603)	(3,265)	(8,336)	(24,739)	(18,781)	(47,768)	(10,810)
Transfer of Fiscal Year 2014 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*	(25,092)	(17,708)	(14,590)	(9,023)	(5,779)	(10,603)	(3,265)	(8,336)	(24,739)	17,602	(47,766)	(10,810)
Ending Cash Balance	\$387,270	\$369,562	\$354,972	\$345,949	\$340,170	\$329,567	\$326,302	\$317,966	\$293,227	\$310,829	\$263,063	\$252,253

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
For the period ended June 30, 2015  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$412,362	\$460,901	\$431,789	\$416,827	\$437,346	\$411,166	\$435,527	\$460,790	\$355,670	\$343,372	\$549,932	\$413,162
Expenditures/transfers of prior year/surplus appropriations*	(25,092)	(17,708)	(14,590)	(9,023)	(5,779)	(10,603)	(3,265)	(8,336)	(24,739)	17,602	(47,766)	(10,810)
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures*	10,631	(11,404)	62,628	29,542	(20,401)	34,964	28,528	(65,284)	(3,459)	188,958	(104,604)	13,876
Transfers from/(to) Rainy Day Fund	63,000	0	(63,000)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	(31,500)	15,900	0	15,600	3,000
Ending Cash Balance*	<u>\$460,901</u>	<u>\$431,789</u>	<u>\$416,827</u>	<u>\$437,346</u>	<u>\$411,166</u>	<u>\$435,527</u>	<u>\$460,790</u>	<u>\$355,670</u>	<u>\$343,372</u>	<u>\$549,932</u>	<u>\$413,162</u>	<u>\$419,228</u>

Source: wvOASIS  
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, 2015

\* Amounts for are estimated for these items.