

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended May 31, 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	0
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)	0
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)	0
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	0
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)	0
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	\$150,099

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended May 31, 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)	0
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)	0
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	\$263,063

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended May 31, 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)	0
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)	0
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	0
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>\$413,162</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
June 1, 2015

* Amounts for are estimated for these items.