## STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY CURRENT YEAR CASH FLOWS For the period ended December 31, 2017 (Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$88,535	\$64,170	\$148,775	\$186,855	\$147,958	\$151,955	\$151,955	\$151,955	\$151,955	\$151,955	\$151,955
Revenues, net of refunds	252,781	306,692	389,201	353,885	298,493	367,545	0	0	0	0	0	0
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	(224,246)	(331,057)	(304,596)	(315,805)	(337,390)	(303,548)	0	0	0	0	0	0
Excess (deficit) of monthly revenues over expenditures	28,535	(24,365)	84,605	38,080	(38,897)	63,997	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	60,000	0	0	0	0	(60,000)	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	88,535	(24,365)	84,605	38,080	(38,897)	3,997	0	0	0	0	0	0
Ending Cash Balance	\$88,535	\$64,170	\$148,775	\$186,855	\$147,958	\$151,955	\$151,955	\$151,955	\$151,955	\$151,955	\$151,955	\$151,955

## STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS For the period ended December 31, 2017 (Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$398,067	\$324,047	\$271,483	\$264,081	\$251,048	\$241,081	\$205,305	\$205,305	\$205,305	\$205,305	\$205,305	\$205,305
Payment of Fiscal Year 2017 31 day carryover	(35,857)	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
Reappropriations expired to current year Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Other disbursements funded by surplus/ reappropriations, net of prior year redeposits	(38,163)	(14,542)	(7,402)	(13,033)	(9,967)	(35,776)	0	0	0	0	0	0
Transfer of Fiscal Year 2017 surplus to Rainy Day Fund	0	(38,022)	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations	(74,020)	(52,564)	(7,402)	(13,033)	(9,967)	(35,776)	0	0	0	0	0	0
Ending Cash Balance	\$324,047	\$271,483	\$264,081	\$251,048	\$241,081	\$205,305	\$205,305	\$205,305	\$205,305	\$205,305	\$205,305	\$205,305

## STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY For the period ended December 31, 2017 (Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$398,067	\$412,582	\$335,653	\$412,856	\$437,903	\$389,039	\$357,260	\$357,260	\$357,260	\$357,260	\$357,260	\$357,260
Expenditures/transfers of prior year/surplus appropriations	(74,020)	(14,542)	(7,402)	(13,033)	(9,967)	(35,776)	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	28,535	(24,365)	84,605	38,080	(38,897)	63,997	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	60,000	(38,022)	0	0	0	(60,000)	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
Ending Cash Balance	\$412,582	\$335,653	\$412,856	\$437,903	\$389,039	\$357,260	\$357,260	\$357,260	\$357,260	\$357,260	\$357,260	\$357,260

Source: wvOASIS

State Auditor's Office, John B. McCuskey, State Auditor Dept. of Revenue, Dave Hardy, Cabinet Secretary Prepared by the State Budget Office January 2, 2018