## STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY CURRENT YEAR CASH FLOWS

For the period ended December 31, 2019 (Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$80,987	\$21,879	\$120,108	\$131,533	\$115,284	\$199,686	\$199,686	\$199,686	\$199,686	\$199,686	\$199,686
Revenues, net of refunds	284,681	336,147	477,269	354,306	322,904	428,236	0	0	0	0	0	0
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures _	(273,694)	(395,255)	(309,040)	(342,881)	(339,153)	(343,834)	0	0	0	0	0	0
Excess (deficit) of monthly revenues over expenditures	10,987	(59,108)	168,229	11,425	(16,249)	84,402	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	70,000	0	(70,000)	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	80,987	(59,108)	98,229	11,425	(16,249)	84,402	0	0	0	0	0	0
Ending Cash Balance	\$80,987	\$21,879	\$120,108	\$131,533	\$115,284	\$199,686	\$199,686	\$199,686	\$199,686	\$199,686	\$199,686	\$199,686

## STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY

## EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS

For the period ended December 31, 2019 (Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$517,820	\$399,879	\$362,153	\$345,809	\$333,453	\$322,240	\$307,996	\$307,996	\$307,996	\$307,996	\$307,996	\$307,996
Payment of Fiscal Year 2019 31 day carryover	(79,358)	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
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	(38,583)	(19,297)	(16,344)	(12,356)	(11,213)	(14,244)	0	0	0	0	0	0
Transfer of Fiscal Year 2019 surplus to Rainy Day Fund	0	(18,429)	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations	(117,941)	(37,726)	(16,344)	(12,356)	(11,213)	(14,244)	0	0	0	0	0	0
Ending Cash Balance	\$399,879	\$362,153	\$345,809	\$333,453	\$322,240	\$307,996	\$307,996	\$307,996	\$307,996	\$307,996	\$307,996	\$307,996

## STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY

For the period ended December 31, 2019 (Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$517,820	\$480,866	\$384,032	\$465,917	\$464,986	\$437,524	\$507,682	\$507,682	\$507,682	\$507,682	\$507,682	\$507,682
Expenditures/transfers of prior year/surplus appropriations	(117,941)	(19,297)	(16,344)	(12,356)	(11,213)	(14,244)	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	10,987	(59,108)	168,229	11,425	(16,249)	84,402	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	70,000	(18,429)	(70,000)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	70,000	0	(70,000)	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	\$480,866	\$384,032	\$465,917	\$464,986	\$437,524	\$507,682	\$507,682	\$507,682	\$507,682	\$507,682	\$507,682	\$507,682

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, 2020