

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2014
JULY 2013
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2014	Estimated Collections July 2013	Actual Collections July 2013	Estimated Collections 1 Month July 13-July 13	Actual Collections 1 Month July 13-July 13	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 106,600	\$ 9,300	\$ 8,932	\$ 9,300	\$ 8,932	\$ (368)	96%
Consumer Sales Tax/Use Tax	1,204,000	105,000	105,785	105,000	105,785	785	101%
Personal Income Tax	1,766,750	141,000	112,189	141,000	112,189	(28,811)	80%
Liquor Profit Transfers	15,400	1,000	1,144	1,000	1,144	144	114%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,400	836	808	836	808	(28)	97%
Tobacco Products Tax	108,100	9,000	9,859	9,000	9,859	859	110%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	600	54	65	54	65	11	120%
Charter Tax	0	0	5	0	5	5	0%
Property Transfer Tax	10,300	1,027	883	1,027	883	(144)	86%
Property Tax	6,300	95	78	95	78	(17)	82%
Insurance Tax	116,000	24,100	26,815	24,100	26,815	2,715	111%
Departmental Collections	16,500	810	1,051	810	1,051	241	130%
Corporation Income/Business Franchise Tax	229,800	6,100	7,807	6,100	7,807	1,707	128%
Miscellaneous Receipts	4,400	155	376	155	376	221	243%
Miscellaneous Transfers	2,500	0	0	0	0	0	0%
Interest Income	6,000	500	(1,216)	500	(1,216)	(1,716)	-243%
Severance Tax	431,300	16,000	22,796	16,000	22,796	6,796	142%
Telecommunications Tax	0	0	(260)	0	(260)	(260)	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	92,600	0	0	0	0	0	0%
Video Lottery Transfers	0	0	52	0	52	52	0%
Liquor License Renewal	451	71	0	71	0	(71)	0%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,136,001	\$ 315,048	\$ 297,169	\$ 315,048	\$ 297,169	\$ (17,879)	
Increase or Decrease Over Estimate			\$ (17,879)		\$ (17,879)		
Percent Collected			94%		94%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
August 1, 2013

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
JULY 2012 VS JULY 2013
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections July 2012	Actual Collections July 2013	Actual Collections 1 Month July 12-July 12	Actual Collections 1 Month July 13-July 13	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 10,400	\$ 8,932	\$ 10,400	\$ 8,932	\$ (1,468)	-14%
Consumer Sales Tax/Use Tax	104,895	105,785	104,895	105,785	890	1%
Personal Income Tax	131,529	112,189	131,529	112,189	(19,340)	-15%
Liquor Profit Transfers	1,000	1,144	1,000	1,144	144	14%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	883	808	883	808	(75)	-8%
Tobacco Products Tax	8,615	9,859	8,615	9,859	1,244	14%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	66	65	66	65	(1)	-2%
Charter Tax	8	5	8	5	(3)	-38%
Property Transfer Tax	750	883	750	883	133	18%
Property Tax	80	78	80	78	(2)	-3%
Insurance Tax	21,954	26,815	21,954	26,815	4,861	22%
Departmental Collections	815	1,051	815	1,051	236	29%
Corporation Income/Business Franchise Tax	8,810	7,807	8,810	7,807	(1,003)	-11%
Miscellaneous Receipts	359	376	359	376	17	5%
Miscellaneous Transfers	0	0	0	0	0	0%
Interest Income	395	(1,216)	395	(1,216)	(1,611)	-408%
Severance Tax	10,419	22,796	10,419	22,796	12,377	119%
Telecommunications Tax	7	(260)	7	(260)	(267)	-3814%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	0	0	0	0	0	0%
Video Lottery Transfers	21	52	21	52	31	148%
Liquor License Renewal	71	0	71	0	(71)	-100%
Senior Citizen Tax Credit Reimbursement	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 301,077	\$ 297,169	\$ 301,077	\$ 297,169	\$ (3,908)	
Increase or Decrease Over Prior Period		\$ (3,908)		\$ (3,908)		
% Increase or Decrease Over Prior Period		-1%		-1%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2014
JULY 2013
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2014	Estimated Collections July 2013	Actual Collections July 2013	Estimated Collections 1 Month July 13-July 13	Actual Collections 1 Month July 13-July 13	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,741	\$ 9,877	\$ 8,837	\$ 9,877	\$ 8,837	\$ (1,040)	89%
Sales (Privilege) Tax	175,464	16,040	18,730	16,040	18,730	2,690	117%
Motor Fuel Tax	430,000	47,600	55,490	47,600	55,490	7,890	117%
Highway Litter Control Fund	1,740	185	148	185	148	(37)	80%
TOTAL	\$ 699,945	\$ 73,702	\$ 83,205	\$ 73,702	\$ 83,205	\$ 9,503	
Increase or Decrease Over Estimate			\$ 9,503		\$ 9,503		
Percent Collected			113%		113%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
August 1, 2013

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
JULY 2012 VS JULY 2013
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections July 2012	Actual Collections July 2013	Actual Collections 1 Month July 12-July 12	Actual Collections 1 Month July 13-July 13	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 9,918	\$ 8,837	\$ 9,918	\$ 8,837	\$ (1,081)	-11%
Privilege Tax	16,564	18,730	16,564	18,730	2,166	13%
Motor Fuel Taxes	53,706	55,490	53,706	55,490	1,784	3%
Highway Litter Control Fund	204	148	204	148	(56)	-27%
TOTAL	\$ 80,392	\$ 83,205	\$ 80,392	\$ 83,205	\$ 2,813	
Increase or Decrease Over Prior Period		\$ 2,813		\$ 2,813		
% Increase or Decrease Over Prior Period		3%		3%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended July 31, 2013
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$512,138	\$539,610	\$539,610	\$539,610	\$539,610	\$539,610	\$539,610	\$539,610	\$539,610	\$539,610	\$539,610	\$539,610
Expenditures/transfers of prior year/surplus appropriations	(72,068)	0	0	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	37,540	0	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	62,000	0	0	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
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	\$539,610	\$539,610	\$539,610	\$539,610	\$539,610	\$539,610	\$539,610	\$539,610	\$539,610	\$539,610	\$539,610	\$539,610

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Dept. of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
August 1, 2013

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2014
AUGUST 2013
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2014	Estimated Collections August 2013	Actual Collections August 2013	Estimated Collections 2 Months July 13-Aug. 13	Actual Collections 2 Months July 13-Aug. 13	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 106,600	\$ 8,400	\$ 8,620	\$ 17,700	\$ 17,552	\$ (148)	99%
Consumer Sales Tax/Use Tax	1,204,000	98,100	97,538	203,100	203,323	223	100%
Personal Income Tax	1,766,750	119,000	114,576	260,000	226,764	(33,236)	87%
Liquor Profit Transfers	15,400	1,250	1,478	2,250	2,623	373	117%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,400	729	646	1,565	1,454	(111)	93%
Tobacco Products Tax	108,100	10,100	9,279	19,100	19,138	38	100%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	600	65	74	119	139	20	117%
Charter Tax	0	0	4	0	8	8	0%
Property Transfer Tax	10,300	886	868	1,913	1,751	(162)	92%
Property Tax	6,300	326	410	421	489	68	116%
Insurance Tax	116,000	3,800	77	27,900	26,892	(1,008)	96%
Departmental Collections	16,500	1,270	1,006	2,080	2,057	(23)	99%
Corporation Income/Business Franchise Tax	229,800	2,400	2,821	8,500	10,628	2,128	125%
Miscellaneous Receipts	4,400	181	307	336	683	347	203%
Miscellaneous Transfers	2,500	2,445	574	2,445	574	(1,871)	23%
Interest Income	6,000	500	345	1,000	(871)	(1,871)	-87%
Severance Tax	431,300	37,100	34,301	53,100	57,097	3,997	108%
Telecommunications Tax	0	0	0	0	(261)	(261)	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	92,600	0	0	0	0	0	0%
Video Lottery Transfers	0	0	26	0	78	78	0%
Liquor License Renewal	451	21	92	92	92	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	845	0	845	0	(845)	0%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,136,001	\$ 287,418	\$ 273,042	\$ 602,466	\$ 570,210	\$ (32,256)	
Increase or Decrease Over Estimate			\$ (14,376)		\$ (32,256)		
Percent Collected			95%		95%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
September 3, 2013

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
AUGUST 2012 VS AUGUST 2013
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections August 2012	Actual Collections August 2013	Actual Collections 2 Months July 12-Aug. 12	Actual Collections 2 Months July 13-Aug. 13	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 7,729	\$ 8,620	\$ 18,129	\$ 17,552	\$ (577)	-3%
Consumer Sales Tax/Use Tax	96,428	97,538	201,323	203,323	2,000	1%
Personal Income Tax	114,419	114,576	245,948	226,764	(19,184)	-8%
Liquor Profit Transfers	1,597	1,478	2,597	2,623	26	1%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	703	646	1,586	1,454	(132)	-8%
Tobacco Products Tax	11,011	9,279	19,627	19,138	(489)	-2%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	77	74	143	139	(4)	-3%
Charter Tax	14	4	22	8	(14)	-64%
Property Transfer Tax	702	868	1,452	1,751	299	21%
Property Tax	366	410	445	489	44	10%
Insurance Tax	4,998	77	26,951	26,892	(59)	0%
Departmental Collections	995	1,006	1,810	2,057	247	14%
Corporation Income/Business Franchise Tax	4,152	2,821	12,962	10,628	(2,334)	-18%
Miscellaneous Receipts	419	307	778	683	(95)	-12%
Miscellaneous Transfers	1,259	574	1,259	574	(685)	-54%
Interest Income	775	345	1,169	(871)	(2,040)	-175%
Severance Tax	35,944	34,301	46,363	57,097	10,734	23%
Telecommunications Tax	14	0	22	(261)	(283)	-1286%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	4,565	0	4,565	0	(4,565)	-100%
Video Lottery Transfers	56	26	78	78	0	0%
Liquor License Renewal	21	92	92	92	0	0%
Senior Citizen Tax Credit Reimbursement	843	0	843	0	(843)	-100%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 287,087	\$ 273,042	\$ 588,164	\$ 570,210	\$ (17,954)	
Increase or Decrease Over Prior Period		\$ (14,045)		\$ (17,954)		
% Increase or Decrease Over Prior Period		-5%		-3%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2014
AUGUST 2013
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2014	Estimated Collections August 2013	Actual Collections August 2013	Estimated Collections 2 Months July 13-Aug. 13	Actual Collections 2 Months July 13-Aug. 13	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,741	\$ 7,697	\$ 6,531	\$ 17,574	\$ 15,369	\$ (2,205)	87%
Sales (Privilege) Tax	175,464	17,216	19,819	33,256	38,549	5,293	116%
Motor Fuel Tax	430,000	22,500	12,622	70,100	68,112	(1,988)	97%
Highway Litter Control Fund	1,740	144	121	329	269	(60)	82%
TOTAL	\$ 699,945	\$ 47,557	\$ 39,093	\$ 121,259	\$ 122,299	\$ 1,040	
Increase or Decrease Over Estimate			\$ (8,464)		\$ 1,040		
Percent Collected			82%		101%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
September 3, 2013

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
AUGUST 2012 VS AUGUST 2013
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections August 2012	Actual Collections August 2013	Actual Collections 2 Months July 12-Aug. 12	Actual Collections 2 Months July 13-Aug. 13	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 6,700	\$ 6,531	\$ 16,619	\$ 15,369	\$ (1,250)	-8%
Privilege Tax	17,703	19,819	34,266	38,549	4,283	12%
Motor Fuel Taxes	35,871	12,622	89,578	68,112	(21,466)	-24%
Highway Litter Control Fund	212	121	415	269	(146)	-35%
TOTAL	\$ 60,486	\$ 39,093	\$ 140,878	\$ 122,299	\$ (18,579)	
Increase or Decrease Over Prior Period		\$ (21,393)		\$ (18,579)		
% Increase or Decrease Over Prior Period		-35%		-13%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended August 31, 2013
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$512,138	\$539,610	\$463,852	\$463,852	\$463,852	\$463,852	\$463,852	\$463,852	\$463,852	\$463,852	\$463,852	\$463,852
Expenditures/transfers of prior year/surplus appropriations	(72,068)	(22,586)	0	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	37,540	(47,421)	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	62,000	(5,751)	0	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
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	\$539,610	\$463,852	\$463,852	\$463,852	\$463,852	\$463,852	\$463,852	\$463,852	\$463,852	\$463,852	\$463,852	\$463,852

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Dept. of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
September 3, 2013

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2014
SEPTEMBER 2013
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2014	Estimated Collections September 2013	Actual Collections September 2013	Estimated Collections 3 Months July 13-Sep. 13	Actual Collections 3 Months July 13-Sep. 13	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 106,600	\$ 9,400	\$ 8,373	\$ 27,100	\$ 25,925	\$ (1,175)	96%
Consumer Sales Tax/Use Tax	1,204,000	101,000	97,885	304,100	301,208	(2,892)	99%
Personal Income Tax	1,766,750	182,250	187,843	442,250	414,608	(27,642)	94%
Liquor Profit Transfers	15,400	1,000	1,019	3,250	3,641	391	112%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,400	684	654	2,249	2,108	(141)	94%
Tobacco Products Tax	108,100	9,000	7,281	28,100	26,419	(1,681)	94%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	600	51	37	170	177	7	104%
Charter Tax	0	0	3	0	12	12	0%
Property Transfer Tax	10,300	922	1,013	2,835	2,763	(72)	97%
Property Tax	6,300	1,894	2,127	2,315	2,615	300	113%
Insurance Tax	116,000	600	669	28,500	27,561	(939)	97%
Departmental Collections	16,500	970	982	3,050	3,040	(10)	100%
Corporation Income/Business Franchise Tax	229,800	51,800	50,649	60,300	61,277	977	102%
Miscellaneous Receipts	4,400	206	345	542	1,028	486	190%
Miscellaneous Transfers	2,500	55	172	2,500	746	(1,754)	30%
Interest Income	6,000	500	(31)	1,500	(902)	(2,402)	-60%
Severance Tax	431,300	48,200	46,476	101,300	103,573	2,273	102%
Telecommunications Tax	0	0	0	0	(261)	(261)	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	92,600	0	0	0	0	0	0%
Video Lottery Transfers	0	0	0	0	78	78	0%
Liquor License Renewal	451	21	0	113	92	(21)	81%
Senior Citizen Tax Credit Reimbursement	10,000	0	983	845	983	138	116%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,136,001	\$ 408,553	\$ 406,480	\$ 1,011,019	\$ 976,691	\$ (34,328)	
Increase or Decrease Over Estimate			\$ (2,073)		\$ (34,328)		
Percent Collected			99%		97%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
October 1, 2013

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
SEPTEMBER 2012 VS SEPTEMBER 2013
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections September 2012	Actual Collections September 2013	Actual Collections 3 Months July 12-Sep. 12	Actual Collections 3 Months July 13-Sep. 13	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 9,792	\$ 8,373	\$ 27,921	\$ 25,925	\$ (1,996)	-7%
Consumer Sales Tax/Use Tax	100,828	97,885	302,151	301,208	(943)	0%
Personal Income Tax	188,088	187,843	434,036	414,608	(19,428)	-4%
Liquor Profit Transfers	1,046	1,019	3,643	3,641	(2)	0%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	733	654	2,319	2,108	(211)	-9%
Tobacco Products Tax	7,618	7,281	27,244	26,419	(825)	-3%
Estate Tax	1	0	1	0	(1)	-100%
Business Franchise Fees	64	37	207	177	(30)	-14%
Charter Tax	6	3	28	12	(16)	-57%
Property Transfer Tax	729	1,013	2,181	2,763	582	27%
Property Tax	2,001	2,127	2,446	2,615	169	7%
Insurance Tax	467	669	27,418	27,561	143	1%
Departmental Collections	879	982	2,689	3,040	351	13%
Corporation Income/Business Franchise Tax	54,091	50,649	67,052	61,277	(5,775)	-9%
Miscellaneous Receipts	348	345	1,126	1,028	(98)	-9%
Miscellaneous Transfers	13	172	1,272	746	(526)	-41%
Interest Income	584	(31)	1,753	(902)	(2,655)	-151%
Severance Tax	21,208	46,476	67,571	103,573	36,002	53%
Telecommunications Tax	1	0	23	(261)	(284)	-1235%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	12,025	0	16,591	0	(16,591)	-100%
Video Lottery Transfers	113	0	190	78	(112)	-59%
Liquor License Renewal	21	0	113	92	(21)	-19%
Senior Citizen Tax Credit Reimbursement	0	983	843	983	140	17%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 400,656	\$ 406,480	\$ 988,818	\$ 976,691	\$ (12,127)	
Increase or Decrease Over Prior Period		\$ 5,824		\$ (12,127)		
% Increase or Decrease Over Prior Period		1%		-1%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2014
SEPTEMBER 2013
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2014	Estimated Collections September 2013	Actual Collections September 2013	Estimated Collections 3 Months July 13-Sep. 13	Actual Collections 3 Months July 13-Sep. 13	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,741	\$ 6,591	\$ 7,174	\$ 24,165	\$ 22,544	\$ (1,621)	93%
Sales (Privilege) Tax	175,464	15,850	16,527	49,106	55,076	5,970	112%
Motor Fuel Tax	430,000	51,100	58,853	121,200	126,965	5,765	105%
Highway Litter Control Fund	1,740	124	114	453	382	(71)	84%
TOTAL	\$ 699,945	\$ 73,665	\$ 82,668	\$ 194,924	\$ 204,967	\$ 10,043	
Increase or Decrease Over Estimate			\$ 9,003		\$ 10,043		
Percent Collected			112%		105%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
October 1, 2013

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 SEPTEMBER 2012 VS SEPTEMBER 2013
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections September 2012	Actual Collections September 2013	Actual Collections 3 Months July 12-Sep. 12	Actual Collections 3 Months July 13-Sep. 13	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 5,634	\$ 7,174	\$ 22,253	\$ 22,544	\$ 291	1%
Privilege Tax	15,100	16,527	49,366	55,076	5,710	12%
Motor Fuel Taxes	22,237	58,853	111,814	126,965	15,151	14%
Highway Litter Control Fund	72	114	487	382	(105)	-22%
TOTAL	\$ 43,043	\$ 82,668	\$ 183,920	\$ 204,967	\$ 21,047	
Increase or Decrease Over Prior Period		\$ 39,625		\$ 21,047		
% Increase or Decrease Over Prior Period		92%		11%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended September 30, 2013
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$512,138	\$539,610	\$463,852	\$528,922	\$528,922	\$528,922	\$528,922	\$528,922	\$528,922	\$528,922	\$528,922	\$528,922
Expenditures/transfers of prior year/surplus appropriations	(72,068)	(22,586)	(14,606)	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	37,540	(47,421)	141,676	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	62,000	(5,751)	(62,000)	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
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	\$539,610	\$463,852	\$528,922	\$528,922	\$528,922	\$528,922	\$528,922	\$528,922	\$528,922	\$528,922	\$528,922	\$528,922

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Dept. of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
October 1, 2013

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2014
OCTOBER 2013
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2014	Estimated Collections October 2013	Actual Collections October 2013	Estimated Collections 4 Months July 13-Oct. 13	Actual Collections 4 Months July 13-Oct. 13	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 106,600	\$ 9,000	\$ 7,664	\$ 36,100	\$ 33,589	\$ (2,511)	93%
Consumer Sales Tax/Use Tax	1,204,000	102,300	101,933	406,400	403,141	(3,259)	99%
Personal Income Tax	1,766,750	130,400	122,613	572,650	537,220	(35,430)	94%
Liquor Profit Transfers	15,400	1,150	1,164	4,400	4,805	405	109%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,400	610	650	2,859	2,758	(101)	96%
Tobacco Products Tax	108,100	8,600	9,834	36,700	36,252	(448)	99%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	600	42	59	212	237	25	112%
Charter Tax	0	0	12	0	24	24	0%
Property Transfer Tax	10,300	824	775	3,659	3,538	(121)	97%
Property Tax	6,300	888	803	3,203	3,418	215	107%
Insurance Tax	116,000	26,400	24,204	54,900	51,765	(3,135)	94%
Departmental Collections	16,500	950	1,085	4,000	4,125	125	103%
Corporation Income/Business Franchise Tax	229,800	10,100	7,412	70,400	68,689	(1,711)	98%
Miscellaneous Receipts	4,400	205	450	747	1,479	732	198%
Miscellaneous Transfers	2,500	0	0	2,500	745	(1,755)	30%
Interest Income	6,000	500	311	2,000	(590)	(2,590)	-30%
Severance Tax	431,300	29,400	34,396	130,700	137,969	7,269	106%
Telecommunications Tax	0	0	0	0	(261)	(261)	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	92,600	0	0	0	0	0	0%
Video Lottery Transfers	0	0	6	0	84	84	0%
Liquor License Renewal	451	71	92	184	184	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	230	80	1,075	1,063	(12)	99%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,136,001	\$ 321,670	\$ 313,543	\$ 1,332,689	\$ 1,290,234	\$ (42,455)	
Increase or Decrease Over Estimate			\$ (8,127)		\$ (42,455)		
Percent Collected			97%		97%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
November 1, 2013

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
OCTOBER 2012 VS OCTOBER 2013
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections October 2012	Actual Collections October 2013	Actual Collections 4 Months July 12-Oct. 12	Actual Collections 4 Months July 13-Oct. 13	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 9,018	\$ 7,664	\$ 36,939	\$ 33,589	\$ (3,350)	-9%
Consumer Sales Tax/Use Tax	102,941	101,933	405,092	403,141	(1,951)	0%
Personal Income Tax	116,805	122,613	550,841	537,220	(13,621)	-2%
Liquor Profit Transfers	1,172	1,164	4,815	4,805	(10)	0%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	586	650	2,905	2,758	(147)	-5%
Tobacco Products Tax	9,544	9,834	36,788	36,252	(536)	-1%
Estate Tax	1	0	2	0	(2)	-100%
Business Franchise Fees	48	59	255	237	(18)	-7%
Charter Tax	5	12	33	24	(9)	-27%
Property Transfer Tax	590	775	2,771	3,538	767	28%
Property Tax	720	803	3,166	3,418	252	8%
Insurance Tax	23,805	24,204	51,224	51,765	541	1%
Departmental Collections	1,017	1,085	3,706	4,125	419	11%
Corporation Income/Business Franchise Tax	14,018	7,412	81,071	68,689	(12,382)	-15%
Miscellaneous Receipts	422	450	1,548	1,479	(69)	-4%
Miscellaneous Transfers	0	0	1,272	745	(527)	-41%
Interest Income	688	311	2,441	(590)	(3,031)	-124%
Severance Tax	54,142	34,396	121,712	137,969	16,257	13%
Telecommunications Tax	16	0	38	(261)	(299)	-787%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	10,009	0	26,600	0	(26,600)	-100%
Video Lottery Transfers	28	6	218	84	(134)	-61%
Liquor License Renewal	71	92	184	184	0	0%
Senior Citizen Tax Credit Reimbursement	228	80	1,072	1,063	(9)	-1%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 345,874	\$ 313,543	\$ 1,334,693	\$ 1,290,234	\$ (44,459)	
Increase or Decrease Over Prior Period		\$ (32,331)		\$ (44,459)		
% Increase or Decrease Over Prior Period		-9%		-3%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2014
OCTOBER 2013
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2014	Estimated Collections October 2013	Actual Collections October 2013	Estimated Collections 4 Months July 13-Oct. 13	Actual Collections 4 Months July 13-Oct. 13	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,741	\$ 6,783	\$ 6,869	\$ 30,948	\$ 29,412	\$ (1,536)	95%
Sales (Privilege) Tax	175,464	15,358	15,399	64,464	70,475	6,011	109%
Motor Fuel Tax	430,000	34,600	37,325	155,800	164,290	8,490	105%
Highway Litter Control Fund	1,740	127	168	580	551	(29)	95%
TOTAL	\$ 699,945	\$ 56,868	\$ 59,761	\$ 251,792	\$ 264,728	\$ 12,936	
Increase or Decrease Over Estimate			\$ 2,893		\$ 12,936		
Percent Collected			105%		105%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
November 1, 2013

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 OCTOBER 2012 VS OCTOBER 2013
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections October 2012	Actual Collections October 2013	Actual Collections 4 Months July 12-Oct. 12	Actual Collections 4 Months July 13-Oct. 13	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 5,989	\$ 6,869	\$ 28,243	\$ 29,412	\$ 1,169	4%
Privilege Tax	16,338	15,399	65,704	70,475	4,771	7%
Motor Fuel Taxes	44,245	37,325	156,059	164,290	8,231	5%
Highway Litter Control Fund	157	168	644	551	(93)	-14%
TOTAL	\$ 66,729	\$ 59,761	\$ 250,650	\$ 264,728	\$ 14,078	
Increase or Decrease Over Prior Period		\$ (6,968)		\$ 14,078		
% Increase or Decrease Over Prior Period		-10%		6%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended October 31, 2013
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$512,138	\$539,610	\$463,852	\$528,922	\$454,805	\$454,805	\$454,805	\$454,805	\$454,805	\$454,805	\$454,805	\$454,805
Expenditures/transfers of prior year/surplus appropriations	(72,068)	(22,586)	(14,606)	(15,628)	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	37,540	(47,421)	141,676	(58,489)	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	62,000	(5,751)	(62,000)	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
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	\$539,610	\$463,852	\$528,922	\$454,805	\$454,805	\$454,805	\$454,805	\$454,805	\$454,805	\$454,805	\$454,805	\$454,805

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Dept. of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
November 1, 2013

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2014
NOVEMBER 2013
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2014	Estimated Collections November 2013	Actual Collections November 2013	Estimated Collections 5 Months July 13-Nov. 13	Actual Collections 5 Months July 13-Nov. 13	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 106,600	\$ 6,800	\$ 4,072	\$ 42,900	\$ 37,661	\$ (5,239)	88%
Consumer Sales Tax/Use Tax	1,204,000	96,900	96,237	503,300	499,378	(3,922)	99%
Personal Income Tax	1,766,750	108,600	106,802	681,250	644,023	(37,227)	95%
Liquor Profit Transfers	15,400	1,000	1,000	5,400	5,805	405	108%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,400	605	602	3,464	3,360	(104)	97%
Tobacco Products Tax	108,100	9,300	8,786	46,000	45,038	(962)	98%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	600	36	128	248	365	117	147%
Charter Tax	0	0	1	0	25	25	0%
Property Transfer Tax	10,300	900	1,509	4,559	5,047	488	111%
Property Tax	6,300	350	405	3,553	3,823	270	108%
Insurance Tax	116,000	2,500	3,792	57,400	55,557	(1,843)	97%
Departmental Collections	16,500	940	1,053	4,940	5,178	238	105%
Corporation Income/Business Franchise Tax	229,800	400	3,288	70,800	71,977	1,177	102%
Miscellaneous Receipts	4,400	223	618	970	2,097	1,127	216%
Miscellaneous Transfers	2,500	0	0	2,500	745	(1,755)	30%
Interest Income	6,000	500	(65)	2,500	(655)	(3,155)	-26%
Severance Tax	431,300	34,900	20,671	165,600	158,640	(6,960)	96%
Telecommunications Tax	0	0	0	0	(261)	(261)	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	92,600	7,473	7,584	7,473	7,584	111	101%
Video Lottery Transfers	0	0	2	0	86	86	0%
Liquor License Renewal	451	21	21	205	205	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	1,075	1,063	(12)	99%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,136,001	\$ 271,448	\$ 256,506	\$ 1,604,137	\$ 1,546,741	\$ (57,396)	
Increase or Decrease Over Estimate			\$ (14,942)		\$ (57,396)		
Percent Collected			94%		96%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
December 3, 2013

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
NOVEMBER 2012 VS NOVEMBER 2013
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections November 2012	Actual Collections November 2013	Actual Collections 5 Months July 12-Nov. 12	Actual Collections 5 Months July 13-Nov. 13	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 8,585	\$ 4,072	\$ 45,524	\$ 37,661	\$ (7,863)	-17%
Consumer Sales Tax/Use Tax	96,531	96,237	501,624	499,378	(2,246)	0%
Personal Income Tax	104,727	106,802	655,569	644,023	(11,546)	-2%
Liquor Profit Transfers	1,021	1,000	5,836	5,805	(31)	-1%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	637	602	3,542	3,360	(182)	-5%
Tobacco Products Tax	9,904	8,786	46,692	45,038	(1,654)	-4%
Estate Tax	0	0	2	0	(2)	-100%
Business Franchise Fees	42	128	297	365	68	23%
Charter Tax	(8)	1	24	25	1	4%
Property Transfer Tax	775	1,509	3,546	5,047	1,501	42%
Property Tax	318	405	3,484	3,823	339	10%
Insurance Tax	3,942	3,792	55,166	55,557	391	1%
Departmental Collections	812	1,053	4,518	5,178	660	15%
Corporation Income/Business Franchise Tax	2,914	3,288	83,984	71,977	(12,007)	-14%
Miscellaneous Receipts	426	618	1,974	2,097	123	6%
Miscellaneous Transfers	0	0	1,272	745	(527)	-41%
Interest Income	57	(65)	2,498	(655)	(3,153)	-126%
Severance Tax	30,328	20,671	152,041	158,640	6,599	4%
Telecommunications Tax	8	0	46	(261)	(307)	-667%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	5,619	7,584	32,219	7,584	(24,635)	-76%
Video Lottery Transfers	0	2	218	86	(132)	-61%
Liquor License Renewal	21	21	205	205	0	0%
Senior Citizen Tax Credit Reimbursement	0	0	1,072	1,063	(9)	-1%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 266,659	\$ 256,506	\$ 1,601,353	\$ 1,546,741	\$ (54,612)	
Increase or Decrease Over Prior Period		\$ (10,153)		\$ (54,612)		
% Increase or Decrease Over Prior Period		-4%		-3%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2014
NOVEMBER 2013
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2014	Estimated Collections November 2013	Actual Collections November 2013	Estimated Collections 5 Months July 13-Nov. 13	Actual Collections 5 Months July 13-Nov. 13	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,741	\$ 4,193	\$ 3,318	\$ 35,141	\$ 32,731	\$ (2,410)	93%
Sales (Privilege) Tax	175,464	12,450	14,104	76,914	84,579	7,665	110%
Motor Fuel Tax	430,000	21,600	13,977	177,400	178,267	867	100%
Highway Litter Control Fund	1,740	79	52	659	603	(56)	92%
TOTAL	\$ 699,945	\$ 38,322	\$ 31,451	\$ 290,114	\$ 296,180	\$ 6,066	
Increase or Decrease Over Estimate			\$ (6,871)		\$ 6,066		
Percent Collected			82%		102%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
December 3, 2013

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
NOVEMBER 2012 VS NOVEMBER 2013
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections November 2012	Actual Collections November 2013	Actual Collections 5 Months July 12-Nov. 12	Actual Collections 5 Months July 13-Nov. 13	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 6,164	\$ 3,318	\$ 34,406	\$ 32,731	\$ (1,675)	-5%
Privilege Tax	12,424	14,104	78,129	84,579	6,450	8%
Motor Fuel Taxes	37,837	13,977	193,896	178,267	(15,629)	-8%
Highway Litter Control Fund	132	52	776	603	(173)	-22%
TOTAL	\$ 56,557	\$ 31,451	\$ 307,207	\$ 296,180	\$ (11,027)	
Increase or Decrease Over Prior Period		\$ (25,106)		\$ (11,027)		
% Increase or Decrease Over Prior Period		-44%		-4%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended November 30, 2013
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$512,138	\$539,610	\$463,852	\$528,922	\$454,805	\$376,394	\$376,394	\$376,394	\$376,394	\$376,394	\$376,394	\$376,394
Expenditures/transfers of prior year/surplus appropriations	(72,068)	(22,586)	(14,606)	(15,628)	(12,662)	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	37,540	(47,421)	141,676	(58,489)	(65,749)	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	62,000	(5,751)	(62,000)	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
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	\$539,610	\$463,852	\$528,922	\$454,805	\$376,394	\$376,394	\$376,394	\$376,394	\$376,394	\$376,394	\$376,394	\$376,394

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Dept. of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
December 3, 2013

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2014
DECEMBER 2013
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2014	Estimated Collections December 2013	Actual Collections December 2013	Estimated Collections 6 Months July 13-Dec. 13	Actual Collections 6 Months July 13-Dec. 13	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 106,600	\$ 7,200	\$ 10,948	\$ 50,100	\$ 48,609	\$ (1,491)	97%
Consumer Sales Tax/Use Tax	1,204,000	100,900	92,958	604,200	592,336	(11,864)	98%
Personal Income Tax	1,766,750	170,000	143,376	851,250	787,399	(63,851)	92%
Liquor Profit Transfers	15,400	750	807	6,150	6,612	462	108%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,400	572	540	4,036	3,900	(136)	97%
Tobacco Products Tax	108,100	8,500	8,290	54,500	53,327	(1,173)	98%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	600	34	(42)	282	323	41	115%
Charter Tax	0	0	19	0	44	44	0%
Property Transfer Tax	10,300	959	830	5,518	5,877	359	107%
Property Tax	6,300	145	127	3,698	3,950	252	107%
Insurance Tax	116,000	100	(159)	57,500	55,398	(2,102)	96%
Departmental Collections	16,500	900	918	5,840	6,095	255	104%
Corporation Income/Business Franchise Tax	229,800	38,900	41,119	109,700	113,096	3,396	103%
Miscellaneous Receipts	4,400	200	299	1,170	2,396	1,226	205%
Miscellaneous Transfers	2,500	0	0	2,500	746	(1,754)	30%
Interest Income	6,000	500	414	3,000	(241)	(3,241)	-8%
Severance Tax	431,300	46,800	51,651	212,400	210,291	(2,109)	99%
Telecommunications Tax	0	0	0	0	(261)	(261)	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	92,600	9,119	9,350	16,592	16,934	342	102%
Video Lottery Transfers	0	0	24	0	111	111	0%
Liquor License Renewal	451	21	21	226	226	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	1,075	1,063	(12)	99%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,136,001	\$ 385,600	\$ 361,490	\$ 1,989,737	\$ 1,908,231	\$ (81,506)	
Increase or Decrease Over Estimate			\$ (24,110)		\$ (81,506)		
Percent Collected			94%		96%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
January 2, 2014

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
DECEMBER 2012 VS DECEMBER 2013
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections December 2012	Actual Collections December 2013	Actual Collections 6 Months July 12-Dec. 12	Actual Collections 6 Months July 13-Dec. 13	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 9,085	\$ 10,948	\$ 54,609	\$ 48,609	\$ (6,000)	-11%
Consumer Sales Tax/Use Tax	92,006	92,958	593,630	592,336	(1,294)	0%
Personal Income Tax	152,639	143,376	808,208	787,399	(20,809)	-3%
Liquor Profit Transfers	798	807	6,635	6,612	(23)	0%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	536	540	4,079	3,900	(179)	-4%
Tobacco Products Tax	7,644	8,290	54,336	53,327	(1,009)	-2%
Estate Tax	0	0	2	0	(2)	-100%
Business Franchise Fees	32	(42)	329	323	(6)	-2%
Charter Tax	5	19	29	44	15	52%
Property Transfer Tax	817	830	4,363	5,877	1,514	35%
Property Tax	138	127	3,622	3,950	328	9%
Insurance Tax	143	(159)	55,309	55,398	89	0%
Departmental Collections	943	918	5,461	6,095	634	12%
Corporation Income/Business Franchise Tax	42,393	41,119	126,377	113,096	(13,281)	-11%
Miscellaneous Receipts	334	299	2,308	2,396	88	4%
Miscellaneous Transfers	0	0	1,272	746	(526)	-41%
Interest Income	(494)	414	2,004	(241)	(2,245)	-112%
Severance Tax	46,718	51,651	198,758	210,291	11,533	6%
Telecommunications Tax	4	0	50	(261)	(311)	-622%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	9,179	9,350	41,397	16,934	(24,463)	-59%
Video Lottery Transfers	60	24	278	111	(167)	-60%
Liquor License Renewal	21	21	226	226	0	0%
Senior Citizen Tax Credit Reimbursement	0	0	1,072	1,063	(9)	-1%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 363,001	\$ 361,490	\$ 1,964,354	\$ 1,908,231	\$ (56,123)	
Increase or Decrease Over Prior Period		\$ (1,511)		\$ (56,123)		
% Increase or Decrease Over Prior Period		0%		-3%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2014
DECEMBER 2013
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2014	Estimated Collections December 2013	Actual Collections December 2013	Estimated Collections 6 Months July 13-Dec. 13	Actual Collections 6 Months July 13-Dec. 13	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,741	\$ 6,086	\$ 7,640	\$ 41,227	\$ 40,371	\$ (856)	98%
Sales (Privilege) Tax	175,464	10,945	12,359	87,859	96,938	9,079	110%
Motor Fuel Tax	430,000	47,400	56,925	224,800	235,192	10,392	105%
Highway Litter Control Fund	1,740	114	129	773	732	(41)	95%
TOTAL	\$ 699,945	\$ 64,545	\$ 77,053	\$ 354,659	\$ 373,233	\$ 18,574	
Increase or Decrease Over Estimate			\$ 12,508		\$ 18,574		
Percent Collected			119%		105%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
January 2, 2014

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 DECEMBER 2012 VS DECEMBER 2013
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections December 2012	Actual Collections December 2013	Actual Collections 6 Months July 12-Dec. 12	Actual Collections 6 Months July 13-Dec. 13	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 4,483	\$ 7,640	\$ 38,890	\$ 40,371	\$ 1,481	4%
Privilege Tax	12,628	12,359	90,756	96,938	6,182	7%
Motor Fuel Taxes	33,961	56,925	227,856	235,192	7,336	3%
Highway Litter Control Fund	96	129	873	732	(141)	-16%
TOTAL	\$ 51,168	\$ 77,053	\$ 358,375	\$ 373,233	\$ 14,858	
Increase or Decrease Over Prior Period		\$ 25,885		\$ 14,858		
% Increase or Decrease Over Prior Period		51%		4%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended December 31, 2013
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$512,138	\$539,610	\$463,852	\$528,922	\$454,805	\$376,394	\$390,942	\$390,942	\$390,942	\$390,942	\$390,942	\$390,942
Expenditures/transfers of prior year/surplus appropriations	(72,068)	(22,586)	(14,606)	(15,628)	(12,662)	(4,688)	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	37,540	(47,421)	141,676	(58,489)	(65,749)	19,236	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	62,000	(5,751)	(62,000)	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
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	\$539,610	\$463,852	\$528,922	\$454,805	\$376,394	\$390,942	\$390,942	\$390,942	\$390,942	\$390,942	\$390,942	\$390,942

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Dept. of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
January 2, 2014

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2014
JANUARY 2014
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2014	Estimated Collections January 2014	Actual Collections January 2014	Estimated Collections 7 Months July 13-Jan. 14	Actual Collections 7 Months July 13-Jan. 14	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 106,600	\$ 4,600	\$ 9,112	\$ 54,700	\$ 57,720	\$ 3,020	106%
Consumer Sales Tax/Use Tax	1,204,000	132,600	130,284	736,800	722,620	(14,180)	98%
Personal Income Tax	1,766,750	174,000	176,242	1,025,250	963,641	(61,609)	94%
Liquor Profit Transfers	15,400	1,250	1,258	7,400	7,870	470	106%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,400	557	557	4,593	4,457	(136)	97%
Tobacco Products Tax	108,100	8,300	8,537	62,800	61,864	(936)	99%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	600	73	57	355	380	25	107%
Charter Tax	0	0	156	0	200	200	0%
Property Transfer Tax	10,300	1,009	1,162	6,527	7,039	512	108%
Property Tax	6,300	132	103	3,830	4,053	223	106%
Insurance Tax	116,000	200	(65)	57,700	55,333	(2,367)	96%
Departmental Collections	16,500	5,700	6,214	11,540	12,310	770	107%
Corporation Income/Business Franchise Tax	229,800	7,700	12,692	117,400	125,788	8,388	107%
Miscellaneous Receipts	4,400	1,546	490	2,716	2,886	170	106%
Miscellaneous Transfers	2,500	0	0	2,500	746	(1,754)	30%
Interest Income	6,000	500	108	3,500	(133)	(3,633)	-4%
Severance Tax	431,300	33,900	33,901	246,300	244,192	(2,108)	99%
Telecommunications Tax	0	0	0	0	(261)	(261)	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	92,600	11,151	10,809	27,743	27,743	0	100%
Video Lottery Transfers	0	0	25	0	136	136	0%
Liquor License Renewal	451	71	71	297	296	(1)	100%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	1,075	1,063	(12)	99%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,136,001	\$ 383,289	\$ 391,713	\$ 2,373,026	\$ 2,299,943	\$ (73,083)	
Increase or Decrease Over Estimate			\$ 8,424		\$ (73,083)		
Percent Collected			102%		97%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
February 3, 2014

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
JANUARY 2013 VS JANUARY 2014
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections January 2013	Actual Collections January 2014	Actual Collections 7 Months July 12-Jan. 13	Actual Collections 7 Months July 13-Jan. 14	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 9,292	\$ 9,112	\$ 63,901	\$ 57,720	\$ (6,181)	-10%
Consumer Sales Tax/Use Tax	133,526	130,284	727,156	722,620	(4,536)	-1%
Personal Income Tax	182,456	176,242	990,664	963,641	(27,023)	-3%
Liquor Profit Transfers	1,266	1,258	7,901	7,870	(31)	0%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	571	557	4,650	4,457	(193)	-4%
Tobacco Products Tax	8,946	8,537	63,282	61,864	(1,418)	-2%
Estate Tax	0	0	2	0	(2)	-100%
Business Franchise Fees	115	57	445	380	(65)	-15%
Charter Tax	5	156	34	200	166	488%
Property Transfer Tax	1,017	1,162	5,380	7,039	1,659	31%
Property Tax	126	103	3,748	4,053	305	8%
Insurance Tax	489	(65)	55,798	55,333	(465)	-1%
Departmental Collections	5,972	6,214	11,434	12,310	876	8%
Corporation Income/Business Franchise Tax	4,421	12,692	130,798	125,788	(5,010)	-4%
Miscellaneous Receipts	244	490	2,552	2,886	334	13%
Miscellaneous Transfers	0	0	1,272	746	(526)	-41%
Interest Income	489	108	2,493	(133)	(2,626)	-105%
Severance Tax	26,486	33,901	225,244	244,192	18,948	8%
Telecommunications Tax	11	0	60	(261)	(321)	-535%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	19,042	10,809	60,439	27,743	(32,696)	-54%
Video Lottery Transfers	4	25	282	136	(146)	-52%
Liquor License Renewal	71	71	296	296	0	0%
Senior Citizen Tax Credit Reimbursement	0	0	1,072	1,063	(9)	-1%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 394,549	\$ 391,713	\$ 2,358,903	\$ 2,299,943	\$ (58,960)	
Increase or Decrease Over Prior Period		\$ (2,836)		\$ (58,960)		
% Increase or Decrease Over Prior Period		-1%		-2%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2014
JANUARY 2014
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2014	Estimated Collections January 2014	Actual Collections January 2014	Estimated Collections 7 Months July 13-Jan. 14	Actual Collections 7 Months July 13-Jan. 14	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,741	\$ 6,806	\$ 5,482	\$ 48,033	\$ 45,853	\$ (2,180)	95%
Sales (Privilege) Tax	175,464	13,186	14,760	101,045	111,698	10,653	111%
Motor Fuel Tax	430,000	34,400	33,460	259,200	268,651	9,451	104%
Highway Litter Control Fund	1,740	128	148	901	880	(21)	98%
TOTAL	\$ 699,945	\$ 54,520	\$ 53,850	\$ 409,179	\$ 427,082	\$ 17,903	
Increase or Decrease Over Estimate			\$ (670)		\$ 17,903		
Percent Collected			99%		104%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
February 3, 2014

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
JANUARY 2013 VS JANUARY 2014
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections January 2013	Actual Collections January 2014	Actual Collections 7 Months July 12-Jan. 13	Actual Collections 7 Months July 13-Jan. 14	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 6,188	\$ 5,482	\$ 45,077	\$ 45,853	\$ 776	2%
Privilege Tax	15,584	14,760	106,340	111,698	5,358	5%
Motor Fuel Taxes	27,895	33,460	255,752	268,651	12,899	5%
Highway Litter Control Fund	111	148	984	880	(104)	-11%
TOTAL	\$ 49,778	\$ 53,850	\$ 408,153	\$ 427,082	\$ 18,929	
Increase or Decrease Over Prior Period		\$ 4,072		\$ 18,929		
% Increase or Decrease Over Prior Period		8%		5%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended January 31, 2014
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$512,138	\$539,610	\$463,852	\$528,922	\$454,805	\$376,394	\$390,942	\$452,803	\$452,803	\$452,803	\$452,803	\$452,803
Expenditures/transfers of prior year/surplus appropriations	(72,068)	(22,586)	(14,606)	(15,628)	(12,662)	(4,688)	(11,572)	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	37,540	(47,421)	141,676	(58,489)	(65,749)	19,236	73,433	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	62,000	(5,751)	(62,000)	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
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	\$539,610	\$463,852	\$528,922	\$454,805	\$376,394	\$390,942	\$452,803	\$452,803	\$452,803	\$452,803	\$452,803	\$452,803

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Dept. of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
February 3, 2014

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2014
FEBRUARY 2014
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2014	Estimated Collections February 2014	Actual Collections February 2014	Estimated Collections 8 Months July 13-Feb. 14	Actual Collections 8 Months July 13-Feb. 14	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 106,600	\$ 12,000	\$ 14,076	\$ 66,700	\$ 71,797	\$ 5,097	108%
Consumer Sales Tax/Use Tax	1,204,000	84,000	81,733	820,800	804,353	(16,447)	98%
Personal Income Tax	1,766,750	56,700	62,692	1,081,950	1,026,333	(55,617)	95%
Liquor Profit Transfers	15,400	1,250	1,256	8,650	9,126	476	106%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,400	550	576	5,143	5,033	(110)	98%
Tobacco Products Tax	108,100	8,000	7,066	70,800	68,930	(1,870)	97%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	600	43	58	398	438	40	110%
Charter Tax	0	0	4	0	203	203	0%
Property Transfer Tax	10,300	715	603	7,242	7,642	400	106%
Property Tax	6,300	143	188	3,973	4,241	268	107%
Insurance Tax	116,000	7,000	18,486	64,700	73,819	9,119	114%
Departmental Collections	16,500	940	957	12,480	13,267	787	106%
Corporation Income/Business Franchise Tax	229,800	400	(1,962)	117,800	123,825	6,025	105%
Miscellaneous Receipts	4,400	179	306	2,895	3,192	297	110%
Miscellaneous Transfers	2,500	0	0	2,500	746	(1,754)	30%
Interest Income	6,000	500	364	4,000	231	(3,769)	6%
Severance Tax	431,300	39,400	34,189	285,700	278,381	(7,319)	97%
Telecommunications Tax	0	0	0	0	(261)	(261)	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	92,600	16,532	16,532	44,275	44,275	0	100%
Video Lottery Transfers	0	0	43	0	180	180	0%
Liquor License Renewal	451	21	21	318	317	(1)	100%
Senior Citizen Tax Credit Reimbursement	10,000	2,200	2,465	3,275	3,528	253	108%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,136,001	\$ 230,573	\$ 239,653	\$ 2,603,599	\$ 2,539,596	\$ (64,003)	
Increase or Decrease Over Estimate			\$ 9,080		\$ (64,003)		
Percent Collected			104%		98%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
March 4, 2014

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
FEBRUARY 2013 VS FEBRUARY 2014
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections February 2013	Actual Collections February 2014	Actual Collections 8 Months July 12-Feb. 13	Actual Collections 8 Months July 13-Feb. 14	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 13,971	\$ 14,076	\$ 77,872	\$ 71,797	\$ (6,075)	-8%
Consumer Sales Tax/Use Tax	83,022	81,733	810,179	804,353	(5,826)	-1%
Personal Income Tax	46,692	62,692	1,037,356	1,026,333	(11,023)	-1%
Liquor Profit Transfers	1,258	1,256	9,158	9,126	(32)	0%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	553	576	5,203	5,033	(170)	-3%
Tobacco Products Tax	8,675	7,066	71,957	68,930	(3,027)	-4%
Estate Tax	0	0	2	0	(2)	-100%
Business Franchise Fees	55	58	500	438	(62)	-12%
Charter Tax	1	4	36	203	167	464%
Property Transfer Tax	673	603	6,053	7,642	1,589	26%
Property Tax	94	188	3,841	4,241	400	10%
Insurance Tax	10,318	18,486	66,116	73,819	7,703	12%
Departmental Collections	919	957	12,352	13,267	915	7%
Corporation Income/Business Franchise Tax	(6,497)	(1,962)	124,301	123,825	(476)	0%
Miscellaneous Receipts	376	306	2,929	3,192	263	9%
Miscellaneous Transfers	0	0	1,272	746	(526)	-41%
Interest Income	470	364	2,963	231	(2,732)	-92%
Severance Tax	33,091	34,189	258,335	278,381	20,046	8%
Telecommunications Tax	3	0	64	(261)	(325)	-508%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	4,561	16,532	65,000	44,275	(20,725)	-32%
Video Lottery Transfers	83	43	365	180	(185)	-51%
Liquor License Renewal	21	21	317	317	0	0%
Senior Citizen Tax Credit Reimbursement	2,161	2,465	3,233	3,528	295	9%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 200,500	\$ 239,653	\$ 2,559,404	\$ 2,539,596	\$ (19,808)	
Increase or Decrease Over Prior Period		\$ 39,153		\$ (19,808)		
% Increase or Decrease Over Prior Period		20%		-1%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2014
FEBRUARY 2014
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2014	Estimated Collections February 2014	Actual Collections February 2014	Estimated Collections 8 Months July 13-Feb. 14	Actual Collections 8 Months July 13-Feb. 14	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,741	\$ 4,904	\$ 6,862	\$ 52,937	\$ 52,714	\$ (223)	100%
Sales (Privilege) Tax	175,464	12,788	12,234	113,833	123,932	10,099	109%
Motor Fuel Tax	430,000	32,200	33,763	291,400	302,415	11,015	104%
Highway Litter Control Fund	1,740	92	76	993	957	(36)	96%
TOTAL	\$ 699,945	\$ 49,984	\$ 52,935	\$ 459,163	\$ 480,018	\$ 20,855	
Increase or Decrease Over Estimate			\$ 2,951		\$ 20,855		
Percent Collected			106%		105%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
March 4, 2014

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 FEBRUARY 2013 VS FEBRUARY 2014
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections February 2013	Actual Collections February 2014	Actual Collections 8 Months July 12-Feb. 13	Actual Collections 8 Months July 13-Feb. 14	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 6,858	\$ 6,862	\$ 51,935	\$ 52,714	\$ 779	1%
Privilege Tax	13,663	12,234	120,003	123,932	3,929	3%
Motor Fuel Taxes	33,224	33,763	288,976	302,415	13,439	5%
Highway Litter Control Fund	66	76	1,049	957	(92)	-9%
TOTAL	\$ 53,811	\$ 52,935	\$ 461,963	\$ 480,018	\$ 18,055	
Increase or Decrease Over Prior Period		\$ (876)		\$ 18,055		
% Increase or Decrease Over Prior Period		-2%		4%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended February 28, 2014
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$99,540	\$52,119	\$131,795	\$73,306	\$7,557	\$26,793	\$100,226	\$56,166	\$56,166	\$56,166	\$56,166
Revenues, net of refunds	297,169	273,042	406,480	313,543	256,507	361,490	391,712	239,653	0	0	0	0
Expenditures	(259,629)	(320,463)	(264,804)	(372,032)	(322,256)	(342,254)	(318,279)	(283,713)	0	0	0	0
Excess (deficit) of monthly revenues over expenditures	37,540	(47,421)	141,676	(58,489)	(65,749)	19,236	73,433	(44,060)	0	0	0	0
Transfers from/(to) Rainy Day Fund	62,000	0	(62,000)	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	99,540	(47,421)	79,676	(58,489)	(65,749)	19,236	73,433	(44,060)	0	0	0	0
Ending Cash Balance	\$99,540	\$52,119	\$131,795	\$73,306	\$7,557	\$26,793	\$100,226	\$56,166	\$56,166	\$56,166	\$56,166	\$56,166

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended February 28, 2014
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$512,138	\$440,070	\$411,733	\$397,127	\$381,499	\$368,837	\$364,149	\$352,577	\$342,659	\$342,659	\$342,659	\$342,659
Payment of Fiscal Year 2013 31 day carryover	(44,147)	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
Other disbursements funded by surplus/ reappropriations, net of prior year redeposits	(27,921)	(22,586)	(14,606)	(15,628)	(12,662)	(4,688)	(11,572)	(9,918)	0	0	0	0
Transfer of Fiscal Year 2013 surplus to Rainy Day Fund	0	(5,751)	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations	(72,068)	(28,337)	(14,606)	(15,628)	(12,662)	(4,688)	(11,572)	(9,918)	0	0	0	0
Ending Cash Balance	\$440,070	\$411,733	\$397,127	\$381,499	\$368,837	\$364,149	\$352,577	\$342,659	\$342,659	\$342,659	\$342,659	\$342,659

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended February 28, 2014
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$512,138	\$539,610	\$463,852	\$528,922	\$454,805	\$376,394	\$390,942	\$452,803	\$398,825	\$398,825	\$398,825	\$398,825
Expenditures/transfers of prior year/surplus appropriations	(72,068)	(22,586)	(14,606)	(15,628)	(12,662)	(4,688)	(11,572)	(9,918)	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	37,540	(47,421)	141,676	(58,489)	(65,749)	19,236	73,433	(44,060)	0	0	0	0
Transfers from/(to) Rainy Day Fund	62,000	(5,751)	(62,000)	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
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	\$539,610	\$463,852	\$528,922	\$454,805	\$376,394	\$390,942	\$452,803	\$398,825	\$398,825	\$398,825	\$398,825	\$398,825

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Dept. of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
March 4, 2014

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2014
MARCH 2014
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2014	Estimated Collections March 2014	Actual Collections March 2014	Estimated Collections 9 Months July 13-Mar. 14	Actual Collections 9 Months July 13-Mar. 14	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 106,600	\$ 10,600	\$ 13,370	\$ 77,300	\$ 85,167	\$ 7,867	110%
Consumer Sales Tax/Use Tax	1,204,000	89,000	80,666	909,800	885,019	(24,781)	97%
Personal Income Tax	1,766,750	94,900	104,384	1,176,850	1,130,717	(46,133)	96%
Liquor Profit Transfers	15,400	1,000	1,010	9,650	10,136	486	105%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,400	573	551	5,716	5,584	(132)	98%
Tobacco Products Tax	108,100	8,800	7,943	79,600	76,873	(2,727)	97%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	600	50	61	448	498	50	111%
Charter Tax	0	0	13	0	216	216	0%
Property Transfer Tax	10,300	592	566	7,834	8,208	374	105%
Property Tax	6,300	1,257	1,377	5,230	5,618	388	107%
Insurance Tax	116,000	24,800	14,079	89,500	87,898	(1,602)	98%
Departmental Collections	16,500	950	1,004	13,430	14,271	841	106%
Corporation Income/Business Franchise Tax	229,800	28,400	21,207	146,200	145,032	(1,168)	99%
Miscellaneous Receipts	4,400	306	311	3,201	3,503	302	109%
Miscellaneous Transfers	2,500	0	0	2,500	746	(1,754)	30%
Interest Income	6,000	500	415	4,500	647	(3,853)	14%
Severance Tax	431,300	37,500	38,212	323,200	316,593	(6,607)	98%
Telecommunications Tax	0	0	0	0	(260)	(260)	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	92,600	18,251	18,251	62,526	62,526	0	100%
Video Lottery Transfers	0	0	221	0	401	401	0%
Liquor License Renewal	451	21	21	339	338	(1)	100%
Senior Citizen Tax Credit Reimbursement	10,000	2,900	2,556	6,175	6,083	(92)	99%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,136,001	\$ 320,400	\$ 306,218	\$ 2,923,999	\$ 2,845,814	\$ (78,185)	
Increase or Decrease Over Estimate			\$ (14,182)		\$ (78,185)		
Percent Collected			96%		97%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
April 1, 2014

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
MARCH 2013 VS MARCH 2014
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections March 2013	Actual Collections March 2014	Actual Collections 9 Months July 12-Mar. 13	Actual Collections 9 Months July 13-Mar. 14	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 13,415	\$ 13,370	\$ 91,287	\$ 85,167	\$ (6,120)	-7%
Consumer Sales Tax/Use Tax	88,246	80,666	898,424	885,019	(13,405)	-1%
Personal Income Tax	103,609	104,384	1,140,965	1,130,717	(10,248)	-1%
Liquor Profit Transfers	1,003	1,010	10,161	10,136	(25)	0%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	578	551	5,781	5,584	(197)	-3%
Tobacco Products Tax	7,654	7,943	79,611	76,873	(2,738)	-3%
Estate Tax	0	0	2	0	(2)	-100%
Business Franchise Fees	38	61	537	498	(39)	-7%
Charter Tax	9	13	45	216	171	380%
Property Transfer Tax	486	566	6,539	8,208	1,669	26%
Property Tax	1,257	1,377	5,099	5,618	519	10%
Insurance Tax	20,210	14,079	86,326	87,898	1,572	2%
Departmental Collections	901	1,004	13,253	14,271	1,018	8%
Corporation Income/Business Franchise Tax	35,482	21,207	159,783	145,032	(14,751)	-9%
Miscellaneous Receipts	882	311	3,811	3,503	(308)	-8%
Miscellaneous Transfers	0	0	1,272	746	(526)	-41%
Interest Income	(42)	415	2,921	647	(2,274)	-78%
Severance Tax	39,501	38,212	297,836	316,593	18,757	6%
Telecommunications Tax	(1)	0	63	(260)	(323)	-513%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	0	18,251	65,000	62,526	(2,474)	-4%
Video Lottery Transfers	34	221	399	401	2	1%
Liquor License Renewal	21	21	338	338	0	0%
Senior Citizen Tax Credit Reimbursement	2,819	2,556	6,052	6,083	31	1%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 316,102	\$ 306,218	\$ 2,875,505	\$ 2,845,814	\$ (29,691)	
Increase or Decrease Over Prior Period		\$ (9,884)		\$ (29,691)		
% Increase or Decrease Over Prior Period		-3%		-1%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2014
MARCH 2014
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2014	Estimated Collections March 2014	Actual Collections March 2014	Estimated Collections 9 Months July 13-Mar. 14	Actual Collections 9 Months July 13-Mar. 14	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,741	\$ 8,705	\$ 9,026	\$ 61,642	\$ 61,740	\$ 98	100%
Sales (Privilege) Tax	175,464	15,644	16,170	129,477	140,102	10,625	108%
Motor Fuel Tax	430,000	32,900	36,423	324,300	338,837	14,537	104%
Highway Litter Control Fund	1,740	163	192	1,156	1,149	(7)	99%
TOTAL	\$ 699,945	\$ 57,412	\$ 61,811	\$ 516,575	\$ 541,828	\$ 25,253	
Increase or Decrease Over Estimate			\$ 4,399		\$ 25,253		
Percent Collected			108%		105%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
April 1, 2014

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 MARCH 2013 VS MARCH 2014
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections March 2013	Actual Collections March 2014	Actual Collections 9 Months July 12-Mar. 13	Actual Collections 9 Months July 13-Mar. 14	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 4,448	\$ 9,026	\$ 56,383	\$ 61,740	\$ 5,357	10%
Privilege Tax	16,357	16,170	136,360	140,102	3,742	3%
Motor Fuel Taxes	26,683	36,423	315,659	338,837	23,178	7%
Highway Litter Control Fund	78	192	1,127	1,149	22	2%
TOTAL	\$ 47,566	\$ 61,811	\$ 509,529	\$ 541,828	\$ 32,299	
Increase or Decrease Over Prior Period		\$ 14,245		\$ 32,299		
% Increase or Decrease Over Prior Period		30%		6%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended April 30, 2014
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$99,540	\$52,119	\$131,795	\$73,306	\$7,557	\$26,793	\$100,226	\$56,166	\$83,685	\$83,685	\$83,685
Revenues, net of refunds	297,169	273,042	406,480	313,543	256,507	361,490	391,712	239,653	306,218	0	0	0
Expenditures	(259,629)	(320,463)	(264,804)	(372,032)	(322,256)	(342,254)	(318,279)	(283,713)	(278,699)	0	0	0
Excess (deficit) of monthly revenues over expenditures	37,540	(47,421)	141,676	(58,489)	(65,749)	19,236	73,433	(44,060)	27,519	0	0	0
Transfers from/(to) Rainy Day Fund	62,000	0	(62,000)	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	99,540	(47,421)	79,676	(58,489)	(65,749)	19,236	73,433	(44,060)	27,519	0	0	0
Ending Cash Balance	\$99,540	\$52,119	\$131,795	\$73,306	\$7,557	\$26,793	\$100,226	\$56,166	\$83,685	\$83,685	\$83,685	\$83,685

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended April 30, 2014
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$512,138	\$440,070	\$411,733	\$397,127	\$381,499	\$368,837	\$364,149	\$352,577	\$342,659	\$356,905	\$356,905	\$356,905
Payment of Fiscal Year 2013 31 day carryover	(44,147)	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	23,866	0	0	0
Other disbursements funded by surplus/ reappropriations, net of prior year redeposits	(27,921)	(22,586)	(14,606)	(15,628)	(12,662)	(4,688)	(11,572)	(9,918)	(9,620)	0	0	0
Transfer of Fiscal Year 2013 surplus to Rainy Day Fund	0	(5,751)	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations	(72,068)	(28,337)	(14,606)	(15,628)	(12,662)	(4,688)	(11,572)	(9,918)	14,246	0	0	0
Ending Cash Balance	\$440,070	\$411,733	\$397,127	\$381,499	\$368,837	\$364,149	\$352,577	\$342,659	\$356,905	\$356,905	\$356,905	\$356,905

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended April 30, 2014
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$512,138	\$539,610	\$463,852	\$528,922	\$454,805	\$376,394	\$390,942	\$452,803	\$398,825	\$440,590	\$440,590	\$440,590
Expenditures/transfers of prior year/surplus appropriations	(72,068)	(22,586)	(14,606)	(15,628)	(12,662)	(4,688)	(11,572)	(9,918)	(9,620)	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	37,540	(47,421)	141,676	(58,489)	(65,749)	19,236	73,433	(44,060)	27,519	0	0	0
Transfers from/(to) Rainy Day Fund	62,000	(5,751)	(62,000)	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
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	23,866	0	0	0
Ending Cash Balance	\$539,610	\$463,852	\$528,922	\$454,805	\$376,394	\$390,942	\$452,803	\$398,825	\$440,590	\$440,590	\$440,590	\$440,590

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Dept. of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
April 1, 2014

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2014
APRIL 2014
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2014	Estimated Collections April 2014	Actual Collections April 2014	Estimated Collections 10 Months July 13-Apr. 14	Actual Collections 10 Months July 13-Apr. 14	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 106,600	\$ 10,200	\$ 12,247	\$ 87,500	\$ 97,414	\$ 9,914	111%
Consumer Sales Tax/Use Tax	1,204,000	101,400	90,677	1,011,200	975,696	(35,504)	96%
Personal Income Tax	1,766,750	323,000	285,529	1,499,850	1,416,246	(83,604)	94%
Liquor Profit Transfers	15,400	1,700	1,310	11,350	11,446	96	101%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,400	710	586	6,426	6,169	(257)	96%
Tobacco Products Tax	108,100	8,700	8,501	88,300	85,375	(2,925)	97%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	600	47	75	495	573	78	116%
Charter Tax	0	0	3	0	219	219	0%
Property Transfer Tax	10,300	780	727	8,614	8,935	321	104%
Property Tax	6,300	674	658	5,904	6,276	372	106%
Insurance Tax	116,000	21,500	26,947	111,000	114,845	3,845	103%
Departmental Collections	16,500	970	1,132	14,400	15,403	1,003	107%
Corporation Income/Business Franchise Tax	229,800	28,000	22,128	174,200	167,161	(7,039)	96%
Miscellaneous Receipts	4,400	820	25,732	4,021	29,235	25,214	727%
Miscellaneous Transfers	2,500	0	0	2,500	745	(1,755)	30%
Interest Income	6,000	500	21	5,000	668	(4,332)	13%
Severance Tax	431,300	35,400	49,864	358,600	366,457	7,857	102%
Telecommunications Tax	0	0	0	0	(261)	(261)	0%
Special Revenue Transfer	0	0	44,707	0	44,707	44,707	0%
HB 102 - Lottery Transfers	92,600	2,474	2,474	65,000	65,000	0	100%
Video Lottery Transfers	0	0	27	0	428	428	0%
Liquor License Renewal	451	70	71	409	409	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	2,600	3,440	8,775	9,524	749	109%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,136,001	\$ 539,545	\$ 576,856	\$ 3,463,544	\$ 3,422,670	\$ (40,874)	
Increase or Decrease Over Estimate			\$ 37,311		\$ (40,874)		
Percent Collected			107%		99%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
May 1, 2014

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
APRIL 2013 VS APRIL 2014
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections April 2013	Actual Collections April 2014	Actual Collections 10 Months July 12-Apr. 13	Actual Collections 10 Months July 13-Apr. 14	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 12,748	\$ 12,247	\$ 104,035	\$ 97,414	\$ (6,621)	-6%
Consumer Sales Tax/Use Tax	100,692	90,677	999,117	975,696	(23,421)	-2%
Personal Income Tax	337,474	285,529	1,478,739	1,416,246	(62,493)	-4%
Liquor Profit Transfers	1,308	1,310	11,468	11,446	(22)	0%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	728	586	6,509	6,169	(340)	-5%
Tobacco Products Tax	9,214	8,501	88,824	85,375	(3,449)	-4%
Estate Tax	0	0	2	0	(2)	-100%
Business Franchise Fees	60	75	597	573	(24)	-4%
Charter Tax	1	3	46	219	173	376%
Property Transfer Tax	656	727	7,195	8,935	1,740	24%
Property Tax	684	658	5,783	6,276	493	9%
Insurance Tax	22,739	26,947	109,065	114,845	5,780	5%
Departmental Collections	1,028	1,132	14,282	15,403	1,121	8%
Corporation Income/Business Franchise Tax	31,462	22,128	191,245	167,161	(24,084)	-13%
Miscellaneous Receipts	374	25,732	4,185	29,235	25,050	599%
Miscellaneous Transfers	0	0	1,272	745	(527)	-41%
Interest Income	188	21	3,109	668	(2,441)	-79%
Severance Tax	42,453	49,864	340,289	366,457	26,168	8%
Telecommunications Tax	3	0	65	(261)	(326)	-502%
Special Revenue Transfer	0	44,707	0	44,707	44,707	0%
HB 102 - Lottery Transfers	0	2,474	65,000	65,000	0	0%
Video Lottery Transfers	326	27	725	428	(297)	-41%
Liquor License Renewal	71	71	409	409	0	0%
Senior Citizen Tax Credit Reimbursement	2,518	3,440	8,570	9,524	954	11%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 564,727	\$ 576,856	\$ 3,440,531	\$ 3,422,670	\$ (17,861)	
Increase or Decrease Over Prior Period		\$ 12,129		\$ (17,861)		
% Increase or Decrease Over Prior Period		2%		-1%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2014
APRIL 2014
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2014	Estimated Collections April 2014	Actual Collections April 2014	Estimated Collections 10 Months July 13-Apr. 14	Actual Collections 10 Months July 13-Apr. 14	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,741	\$ 7,684	\$ 10,223	\$ 69,326	\$ 71,963	\$ 2,637	104%
Sales (Privilege) Tax	175,464	15,908	19,619	145,385	159,722	14,337	110%
Motor Fuel Tax	430,000	32,600	32,490	356,900	371,328	14,428	104%
Highway Litter Control Fund	1,740	144	217	1,300	1,365	65	105%
TOTAL	\$ 699,945	\$ 56,336	\$ 62,549	\$ 572,911	\$ 604,378	\$ 31,467	
Increase or Decrease Over Estimate			\$ 6,213		\$ 31,467		
Percent Collected			111%		105%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
May 1, 2014

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
APRIL 2013 VS APRIL 2014
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections April 2013	Actual Collections April 2014	Actual Collections 10 Months July 12-Apr. 13	Actual Collections 10 Months July 13-Apr. 14	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 10,328	\$ 10,223	\$ 66,711	\$ 71,963	\$ 5,252	8%
Privilege Tax	17,019	19,619	153,378	159,722	6,344	4%
Motor Fuel Taxes	42,568	32,490	358,226	371,328	13,102	4%
Highway Litter Control Fund	234	217	1,362	1,365	3	0%
TOTAL	\$ 70,149	\$ 62,549	\$ 579,677	\$ 604,378	\$ 24,701	
Increase or Decrease Over Prior Period		\$ (7,600)		\$ 24,701		
% Increase or Decrease Over Prior Period		-11%		4%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended April 30, 2014
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$99,540	\$52,119	\$131,795	\$73,306	\$7,557	\$26,793	\$100,226	\$56,166	\$83,685	\$278,642	\$278,642
Revenues, net of refunds	297,169	273,042	406,480	313,543	256,507	361,490	391,712	239,653	306,218	576,856	0	0
Expenditures	(259,629)	(320,463)	(264,804)	(372,032)	(322,256)	(342,254)	(318,279)	(283,713)	(278,699)	(381,899)	0	0
Excess (deficit) of monthly revenues over expenditures	37,540	(47,421)	141,676	(58,489)	(65,749)	19,236	73,433	(44,060)	27,519	194,957	0	0
Transfers from/(to) Rainy Day Fund	62,000	0	(62,000)	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	99,540	(47,421)	79,676	(58,489)	(65,749)	19,236	73,433	(44,060)	27,519	194,957	0	0
Ending Cash Balance	\$99,540	\$52,119	\$131,795	\$73,306	\$7,557	\$26,793	\$100,226	\$56,166	\$83,685	\$278,642	\$278,642	\$278,642

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended April 30, 2014
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$512,138	\$440,070	\$411,733	\$397,127	\$381,499	\$368,837	\$364,149	\$352,577	\$342,659	\$356,905	\$290,840	\$290,840
Payment of Fiscal Year 2013 31 day carryover	(44,147)	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	23,866	(25,293)	0	0
Other disbursements funded by surplus/ reappropriations, net of prior year redeposits	(27,921)	(22,586)	(14,606)	(15,628)	(12,662)	(4,688)	(11,572)	(9,918)	(9,620)	(40,772)	0	0
Transfer of Fiscal Year 2013 surplus to Rainy Day Fund	0	(5,751)	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations	(72,068)	(28,337)	(14,606)	(15,628)	(12,662)	(4,688)	(11,572)	(9,918)	14,246	(66,065)	0	0
Ending Cash Balance	\$440,070	\$411,733	\$397,127	\$381,499	\$368,837	\$364,149	\$352,577	\$342,659	\$356,905	\$290,840	\$290,840	\$290,840

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended April 30, 2014
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$512,138	\$539,610	\$463,852	\$528,922	\$454,805	\$376,394	\$390,942	\$452,803	\$398,825	\$440,590	\$569,482	\$569,482
Expenditures/transfers of prior year/surplus appropriations	(72,068)	(22,586)	(14,606)	(15,628)	(12,662)	(4,688)	(11,572)	(9,918)	(9,620)	(40,772)	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	37,540	(47,421)	141,676	(58,489)	(65,749)	19,236	73,433	(44,060)	27,519	194,957	0	0
Transfers from/(to) Rainy Day Fund	62,000	(5,751)	(62,000)	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
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	23,866	(25,293)	0	0
Ending Cash Balance	\$539,610	\$463,852	\$528,922	\$454,805	\$376,394	\$390,942	\$452,803	\$398,825	\$440,590	\$569,482	\$569,482	\$569,482

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Dept. of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
May 1, 2014

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2014
MAY 2014
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2014	Estimated Collections May 2014	Actual Collections May 2014	Estimated Collections 11 Months July 13-May 14	Actual Collections 11 Months July 13-May 14	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 106,600	\$ 9,100	\$ 11,612	\$ 96,600	\$ 109,026	\$ 12,426	113%
Consumer Sales Tax/Use Tax	1,204,000	99,400	96,512	1,110,600	1,072,209	(38,391)	97%
Personal Income Tax	1,766,750	103,900	96,045	1,603,750	1,512,291	(91,459)	94%
Liquor Profit Transfers	15,400	1,950	1,068	13,300	12,514	(786)	94%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,400	927	709	7,353	6,878	(475)	94%
Tobacco Products Tax	108,100	9,200	9,241	97,500	94,616	(2,884)	97%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	600	52	59	547	632	85	116%
Charter Tax	0	0	6	0	224	224	0%
Property Transfer Tax	10,300	828	754	9,442	9,688	246	103%
Property Tax	6,300	295	281	6,199	6,557	358	106%
Insurance Tax	116,000	3,900	756	114,900	115,601	701	101%
Departmental Collections	16,500	930	996	15,330	16,399	1,069	107%
Corporation Income/Business Franchise Tax	229,800	5,900	3,977	180,100	171,138	(8,962)	95%
Miscellaneous Receipts	4,400	178	321	4,199	29,556	25,357	704%
Miscellaneous Transfers	2,500	0	0	2,500	746	(1,754)	30%
Interest Income	6,000	500	537	5,500	1,205	(4,295)	22%
Severance Tax	431,300	42,300	40,721	400,900	407,178	6,278	102%
Telecommunications Tax	0	0	0	0	(261)	(261)	0%
Special Revenue Transfer	0	0	0	0	44,707	44,707	0%
HB 102 - Lottery Transfers	92,600	0	0	65,000	65,000	0	100%
Video Lottery Transfers	0	0	60	0	488	488	0%
Liquor License Renewal	451	21	21	430	430	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	1,225	476	10,000	10,000	0	100%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,136,001	\$ 280,606	\$ 264,152	\$ 3,744,150	\$ 3,686,822	\$ (57,328)	
Increase or Decrease Over Estimate			\$ (16,454)		\$ (57,328)		
Percent Collected			94%		98%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
June 2, 2014

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
MAY 2013 VS MAY 2014
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections May 2013	Actual Collections May 2014	Actual Collections 11 Months July 12-May 13	Actual Collections 11 Months July 13-May 14	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 11,630	\$ 11,612	\$ 115,666	\$ 109,026	\$ (6,640)	-6%
Consumer Sales Tax/Use Tax	97,438	96,512	1,096,555	1,072,209	(24,346)	-2%
Personal Income Tax	121,533	96,045	1,599,973	1,512,291	(87,682)	-5%
Liquor Profit Transfers	1,244	1,068	12,712	12,514	(198)	-2%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	878	709	7,387	6,878	(509)	-7%
Tobacco Products Tax	10,010	9,241	98,834	94,616	(4,218)	-4%
Estate Tax	0	0	2	0	(2)	-100%
Business Franchise Fees	37	59	634	632	(2)	0%
Charter Tax	7	6	52	224	172	331%
Property Transfer Tax	746	754	7,941	9,688	1,747	22%
Property Tax	263	281	6,046	6,557	511	8%
Insurance Tax	3,020	756	112,085	115,601	3,516	3%
Departmental Collections	1,020	996	15,302	16,399	1,097	7%
Corporation Income/Business Franchise Tax	1,314	3,977	192,559	171,138	(21,421)	-11%
Miscellaneous Receipts	474	321	4,659	29,556	24,897	534%
Miscellaneous Transfers	0	0	1,272	746	(526)	-41%
Interest Income	233	537	3,342	1,205	(2,137)	-64%
Severance Tax	43,091	40,721	383,380	407,178	23,798	6%
Telecommunications Tax	(4)	0	61	(261)	(322)	-528%
Special Revenue Transfer	0	0	0	44,707	44,707	0%
HB 102 - Lottery Transfers	27,600	0	92,600	65,000	(27,600)	-30%
Video Lottery Transfers	71	60	796	488	(308)	-39%
Liquor License Renewal	21	21	430	430	0	0%
Senior Citizen Tax Credit Reimbursement	1,393	476	9,963	10,000	37	0%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 322,019	\$ 264,152	\$ 3,762,251	\$ 3,686,822	\$ (75,429)	
Increase or Decrease Over Prior Period		\$ (57,867)		\$ (75,429)		
% Increase or Decrease Over Prior Period		-18%		-2%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2014
MAY 2014
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2014	Estimated Collections May 2014	Actual Collections May 2014	Estimated Collections 11 Months July 13-May 14	Actual Collections 11 Months July 13-May 14	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,741	\$ 7,593	\$ 7,669	\$ 76,919	\$ 79,632	\$ 2,713	104%
Sales (Privilege) Tax	175,464	14,929	17,684	160,314	177,406	17,092	111%
Motor Fuel Tax	430,000	21,600	15,817	378,500	387,144	8,644	102%
Highway Litter Control Fund	1,740	143	184	1,443	1,550	107	107%
TOTAL	\$ 699,945	\$ 44,265	\$ 41,354	\$ 617,176	\$ 645,732	\$ 28,556	
Increase or Decrease Over Estimate			\$ (2,911)		\$ 28,556		
Percent Collected			93%		105%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
June 2, 2014

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
MAY 2013 VS MAY 2014
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections May 2013	Actual Collections May 2014	Actual Collections 11 Months July 12-May 13	Actual Collections 11 Months July 13-May 14	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 9,261	\$ 7,669	\$ 75,972	\$ 79,632	\$ 3,660	5%
Privilege Tax	18,341	17,684	171,719	177,406	5,687	3%
Motor Fuel Taxes	34,145	15,817	392,372	387,144	(5,228)	-1%
Highway Litter Control Fund	106	184	1,468	1,550	82	6%
TOTAL	\$ 61,853	\$ 41,354	\$ 641,531	\$ 645,732	\$ 4,201	
Increase or Decrease Over Prior Period		\$ (20,499)		\$ 4,201		
% Increase or Decrease Over Prior Period		-33%		1%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended May 31, 2014
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$99,540	\$52,119	\$131,795	\$73,306	\$7,557	\$26,793	\$100,226	\$56,166	\$83,685	\$278,642	\$145,425
Revenues, net of refunds	297,169	273,042	406,480	313,543	256,507	361,490	391,712	239,653	306,218	576,856	264,152	0
Expenditures	(259,629)	(320,463)	(264,804)	(372,032)	(322,256)	(342,254)	(318,279)	(283,713)	(278,699)	(381,899)	(397,369)	0
Excess (deficit) of monthly revenues over expenditures	37,540	(47,421)	141,676	(58,489)	(65,749)	19,236	73,433	(44,060)	27,519	194,957	(133,217)	0
Transfers from/(to) Rainy Day Fund	62,000	0	(62,000)	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	99,540	(47,421)	79,676	(58,489)	(65,749)	19,236	73,433	(44,060)	27,519	194,957	(133,217)	0
Ending Cash Balance	\$99,540	\$52,119	\$131,795	\$73,306	\$7,557	\$26,793	\$100,226	\$56,166	\$83,685	\$278,642	\$145,425	\$145,425

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended May 31, 2014
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$512,138	\$440,070	\$411,733	\$397,127	\$381,499	\$368,837	\$364,149	\$352,577	\$342,659	\$356,905	\$290,840	\$273,319
Payment of Fiscal Year 2013 31 day carryover	(44,147)	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	23,866	(25,293)	0	0
Other disbursements funded by surplus/ reappropriations, net of prior year redeposits	(27,921)	(22,586)	(14,606)	(15,628)	(12,662)	(4,688)	(11,572)	(9,918)	(9,620)	(40,772)	(17,521)	0
Transfer of Fiscal Year 2013 surplus to Rainy Day Fund	0	(5,751)	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations	(72,068)	(28,337)	(14,606)	(15,628)	(12,662)	(4,688)	(11,572)	(9,918)	14,246	(66,065)	(17,521)	0
Ending Cash Balance	\$440,070	\$411,733	\$397,127	\$381,499	\$368,837	\$364,149	\$352,577	\$342,659	\$356,905	\$290,840	\$273,319	\$273,319

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended May 31, 2014
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$512,138	\$539,610	\$463,852	\$528,922	\$454,805	\$376,394	\$390,942	\$452,803	\$398,825	\$440,590	\$569,482	\$418,744
Expenditures/transfers of prior year/surplus appropriations	(72,068)	(22,586)	(14,606)	(15,628)	(12,662)	(4,688)	(11,572)	(9,918)	(9,620)	(40,772)	(17,521)	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	37,540	(47,421)	141,676	(58,489)	(65,749)	19,236	73,433	(44,060)	27,519	194,957	(133,217)	0
Transfers from/(to) Rainy Day Fund	62,000	(5,751)	(62,000)	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
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	23,866	(25,293)	0	0
Ending Cash Balance	\$539,610	\$463,852	\$528,922	\$454,805	\$376,394	\$390,942	\$452,803	\$398,825	\$440,590	\$569,482	\$418,744	\$418,744

Source: 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 2, 2014

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2014
JUNE 2014
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2014	Estimated Collections June 2014	Actual Collections June 2014	Estimated Collections 12 Months July 13-June 14	Actual Collections 12 Months July 13-June 14	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 106,600	\$ 10,000	\$ 11,116	\$ 106,600	\$ 120,143	\$ 13,543	113%
Consumer Sales Tax/Use Tax	1,204,000	93,400	100,888	1,204,000	1,173,096	(30,904)	97%
Personal Income Tax	1,766,750	163,000	151,776	1,766,750	1,664,066	(102,684)	94%
Liquor Profit Transfers	15,400	2,100	2,641	15,400	15,155	(245)	98%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,400	1,047	1,423	8,400	8,302	(98)	99%
Tobacco Products Tax	108,100	10,600	7,164	108,100	101,780	(6,320)	94%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	600	53	66	600	698	98	116%
Charter Tax	0	0	3	0	228	228	0%
Property Transfer Tax	10,300	858	703	10,300	10,392	92	101%
Property Tax	6,300	101	95	6,300	6,652	352	106%
Insurance Tax	116,000	1,100	162	116,000	115,763	(237)	100%
Departmental Collections	16,500	1,170	1,112	16,500	17,511	1,011	106%
Corporation Income/Business Franchise Tax	229,800	49,700	32,370	229,800	203,508	(26,292)	89%
Miscellaneous Receipts	4,400	201	458	4,400	30,013	25,613	682%
Miscellaneous Transfers	2,500	0	22	2,500	767	(1,733)	31%
Interest Income	6,000	500	13	6,000	1,219	(4,781)	20%
Severance Tax	431,300	30,400	81,508	431,300	488,686	57,386	113%
Telecommunications Tax	0	0	0	0	(260)	(260)	0%
Special Revenue Transfer	0	0	0	0	44,707	44,707	0%
HB 102 - Lottery Transfers	92,600	27,600	27,600	92,600	92,600	0	100%
Video Lottery Transfers	0	0	141	0	628	628	0%
Liquor License Renewal	451	21	21	451	451	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	10,000	10,000	0	100%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,136,001	\$ 391,851	\$ 419,282	\$ 4,136,001	\$ 4,106,105	\$ (29,896)	
Increase or Decrease Over Estimate			\$ 27,431		\$ (29,896)		
Percent Collected			107%		99%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
July 1, 2014

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
JUNE 2013 VS JUNE 2014
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections June 2013	Actual Collections June 2014	Actual Collections 12 Months July 12-June 13	Actual Collections 12 Months July 13-June 14	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 11,446	\$ 11,116	\$ 127,112	\$ 120,143	\$ (6,969)	-5%
Consumer Sales Tax/Use Tax	96,735	100,888	1,193,290	1,173,096	(20,194)	-2%
Personal Income Tax	145,594	151,776	1,745,567	1,664,066	(81,501)	-5%
Liquor Profit Transfers	3,609	2,641	16,321	15,155	(1,166)	-7%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	1,028	1,423	8,415	8,302	(113)	-1%
Tobacco Products Tax	8,188	7,164	107,022	101,780	(5,242)	-5%
Estate Tax	0	0	2	0	(2)	-100%
Business Franchise Fees	58	66	692	698	6	1%
Charter Tax	9	3	61	228	167	274%
Property Transfer Tax	835	703	8,776	10,392	1,616	18%
Property Tax	103	95	6,149	6,652	503	8%
Insurance Tax	662	162	112,747	115,763	3,016	3%
Departmental Collections	1,072	1,112	16,374	17,511	1,137	7%
Corporation Income/Business Franchise Tax	45,570	32,370	238,130	203,508	(34,622)	-15%
Miscellaneous Receipts	379	458	5,038	30,013	24,975	496%
Miscellaneous Transfers	0	22	1,272	767	(505)	-40%
Interest Income	125	13	3,466	1,219	(2,247)	-65%
Severance Tax	26,292	81,508	409,673	488,686	79,013	19%
Telecommunications Tax	0	0	60	(260)	(320)	-533%
Special Revenue Transfer	0	0	0	44,707	44,707	0%
HB 102 - Lottery Transfers	0	27,600	92,600	92,600	0	0%
Video Lottery Transfers	124	141	920	628	(292)	-32%
Liquor License Renewal	21	21	451	451	0	0%
Senior Citizen Tax Credit Reimbursement	37	0	10,000	10,000	0	0%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 341,887	\$ 419,282	\$ 4,104,138	\$ 4,106,105	\$ 1,967	
Increase or Decrease Over Prior Period		\$ 77,395		\$ 1,967		
% Increase or Decrease Over Prior Period		23%		0%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2014
JUNE 2014
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2014	Estimated Collections June 2014	Actual Collections June 2014	Estimated Collections 12 Months July 13-June 14	Actual Collections 12 Months July 13-June 14	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,741	\$ 15,822	\$ 17,696	\$ 92,741	\$ 97,329	\$ 4,588	105%
Sales (Privilege) Tax	175,464	15,150	17,057	175,464	194,463	18,999	111%
Motor Fuel Tax	430,000	51,500	53,951	430,000	441,095	11,095	103%
Highway Litter Control Fund	1,740	297	281	1,740	1,830	90	105%
TOTAL	\$ 699,945	\$ 82,769	\$ 88,985	\$ 699,945	\$ 734,717	\$ 34,772	
Increase or Decrease Over Estimate			\$ 6,216		\$ 34,772		
Percent Collected			108%		105%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
July 1, 2014

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 JUNE 2013 VS JUNE 2014
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections June 2013	Actual Collections June 2014	Actual Collections 12 Months July 12-June 13	Actual Collections 12 Months July 13-June 14	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 14,280	\$ 17,696	\$ 90,252	\$ 97,329	\$ 7,077	8%
Privilege Tax	15,717	17,057	187,436	194,463	7,027	4%
Motor Fuel Taxes	16,543	53,951	408,915	441,095	32,180	8%
Highway Litter Control Fund	256	281	1,724	1,830	106	6%
TOTAL	\$ 46,796	\$ 88,985	\$ 688,327	\$ 734,717	\$ 46,390	
Increase or Decrease Over Prior Period		\$ 42,189		\$ 46,390		
% Increase or Decrease Over Prior Period		90%		7%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended June 30, 2014
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$99,540	\$52,119	\$131,795	\$73,306	\$7,557	\$26,793	\$100,226	\$56,166	\$83,685	\$278,642	\$145,425
Revenues, net of refunds	297,169	273,042	406,480	313,543	256,507	361,490	391,712	239,653	306,218	576,856	264,152	419,282
Expenditures	(259,629)	(320,463)	(264,804)	(372,032)	(322,256)	(342,254)	(318,279)	(283,713)	(278,699)	(381,899)	(397,369)	(408,881)
Excess (deficit) of monthly revenues over expenditures	37,540	(47,421)	141,676	(58,489)	(65,749)	19,236	73,433	(44,060)	27,519	194,957	(133,217)	10,401
Transfers from/(to) Rainy Day Fund	62,000	0	(62,000)	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	99,540	(47,421)	79,676	(58,489)	(65,749)	19,236	73,433	(44,060)	27,519	194,957	(133,217)	10,401
Ending Cash Balance	\$99,540	\$52,119	\$131,795	\$73,306	\$7,557	\$26,793	\$100,226	\$56,166	\$83,685	\$278,642	\$145,425	\$155,826

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended June 30, 2014
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$512,138	\$440,070	\$411,733	\$397,127	\$381,499	\$368,837	\$364,149	\$352,577	\$342,659	\$356,905	\$290,840	\$273,319
Payment of Fiscal Year 2013 31 day carryover	(44,147)	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	23,866	(25,293)	0	0
Other disbursements funded by surplus/ reappropriations, net of prior year redeposits	(27,921)	(22,586)	(14,606)	(15,628)	(12,662)	(4,688)	(11,572)	(9,918)	(9,620)	(40,772)	(17,521)	(16,783)
Transfer of Fiscal Year 2013 surplus to Rainy Day Fund	0	(5,751)	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations	(72,068)	(28,337)	(14,606)	(15,628)	(12,662)	(4,688)	(11,572)	(9,918)	14,246	(66,065)	(17,521)	(16,783)
Ending Cash Balance	\$440,070	\$411,733	\$397,127	\$381,499	\$368,837	\$364,149	\$352,577	\$342,659	\$356,905	\$290,840	\$273,319	\$256,536

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended June 30, 2014
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$512,138	\$539,610	\$463,852	\$528,922	\$454,805	\$376,394	\$390,942	\$452,803	\$398,825	\$440,590	\$569,482	\$418,744
Expenditures/transfers of prior year/surplus appropriations	(72,068)	(22,586)	(14,606)	(15,628)	(12,662)	(4,688)	(11,572)	(9,918)	(9,620)	(40,772)	(17,521)	(16,783)
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	37,540	(47,421)	141,676	(58,489)	(65,749)	19,236	73,433	(44,060)	27,519	194,957	(133,217)	10,401
Transfers from/(to) Rainy Day Fund	62,000	(5,751)	(62,000)	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
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	23,866	(25,293)	0	0
Ending Cash Balance	\$539,610	\$463,852	\$528,922	\$454,805	\$376,394	\$390,942	\$452,803	\$398,825	\$440,590	\$569,482	\$418,744	\$412,362

Source: 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, 2014