



bhm cpa group, inc.
CERTIFIED PUBLIC ACCOUNTANTS

RFP #22-246
Kanawha County

KANAWHA COUNTY COMMISSION
KANAWHA COUNTY, WEST VIRGINIA

SINGLE AUDIT

For the Year Ended June 30, 2022
Fiscal Year Audited Under GAGAS: 2022

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KANAWHA COUNTY, WEST VIRGINIA
 FOR THE YEAR ENDED JUNE 30, 2022
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KANAWHA COUNTY, WEST VIRGINIA
LIST OF ELECTED OFFICIALS

June 30, 2022

OFFICE	NAME
	<u>Elective</u>
County Commission:	W. Kent Carper Ben Salango Lance Wheeler
County Clerk:	Vera J. McCormick
Circuit Clerk:	Cathy S. Gatson
Sheriff:	Michael Rutherford
Prosecuting Attorney:	Charles Miller
Assessor:	Sallie Robinson



Independent Auditor's Report

Kanawha County Commission
407 Virginia St. East
Charleston, WV 25301

To the County Commissioners:

Report on the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Kanawha County Commission, (the County) West Virginia as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Kanawha County Commission, West Virginia as of June 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Kanawha County Emergency Ambulance Authority, and Metro Emergency Operations Center of Kanawha County, which represent 75 percent, 83 percent, and 83 percent, respectively, of the assets, net position, and revenues of the component units as of June 30, 2022, and the respective changes in financial position thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Kanawha County Emergency Ambulance Authority and Metro Emergency Operations Center of Kanawha County, are based solely on the report of other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance accounting principles generally accepted in the United States of America; this includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may rise substantial doubt shortly thereafter.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matter, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America requires that the *management's discussion and analysis*, schedule of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions and required budgetary comparisons for the General Operating, and Coal Severance, as listed in the table of contents, to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedure to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standard Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion is not modified with respect to this matter.

Supplemental and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section presents additional analysis and is not a required part of the basic financial statements.

The combining fund financial statements provide additional analysis and are not a required part of the basic financial statements. The Budgetary Comparison Schedule – Assessor's Valuation Fund, the (Schedule) presents additional analysis and is not a required part of the basic financial statements.

The Schedule of Expenditure of Federal Awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the Schedule of State Grant Receipts and Expenditures as required by Chapter 12, Article 4, Section 14 of the West Virginia State Code are presented for purpose of additional analysis are not a required part of the basic financial statements.

Kanawha County Commission
Independent Auditor's Report
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The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

We did not subject the introductory section to the auditing procedures applied to the basic financial statements and, accordingly, we express no opinion or any other assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 15, 2023, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

BHM CPA Group

BHM CPA Group Inc.
Huntington, West Virginia
February 15, 2023

FINANCIAL SECTION

KANAWHA COUNTY, WEST VIRGINIA
STATEMENT OF NET POSITION
June 30, 2022

Primary Government	Kanawha County Emergency Ambulance Authority	Component Unit Kanawha County Emergency Ambulance Authority	Regional Development Authority of Kanawha-Kanawha	Kanawha County Police and Firemen Commission
ASSETS:				
Current assets:				
Cash and cash equivalents	\$ 68,885,314	\$ 13,891,185	\$ 9,163,255	\$ 944,750
Reimbursed cash and cash equivalents	5,559,776	26,280	-	-
Taxes receivable, net	-	2,720,870	1,474	-
Accounts receivable, net	531,645	916,462	358,530	366
Other	-	-	-	25,981
Noncurrent assets:				
Net pension asset	4,995,954	6,269,446	2,367,972	-
Net OPEB asset	133,3617	-	-	360,410
Capital assets:				-
Capital assets, net	39,412,498	6,670,335	5,020,638	4,048,738
Total assets	123,519,554	29,843,945	17,459,949	6,380,125
DEFERRED OUTFLOWS:				
Changes in proportion and differences between employer contributions and proportionate share contributions	\$ 5,816,423	\$ -	\$ -	\$ -
Employer contributions subsequent to measurement period	2,851,401	-	-	-
Net difference between projected and actual investment earnings on pension plan investments	2,554,642	-	-	-
Difference in assumptions	2,407,544	-	-	-
Related to post-employment benefits	-	3,759,370	-	179,444
Related to pensions	-	216,882	1,134,396	50,480
Total deferred inflows of resources	13,653,059	3,996,452	1,134,396	210,127
LIABILITIES:				
Current liabilities payable from current assets:				
Accounts payable	\$ 747,579	\$ 1,003,517	\$ 435,539	\$ 189,924
Other	-	1,610,818	483,689	268,393
Unearned revenue	-	-	-	-
Noncurrent liabilities:				
Debt within one year	1,710,171	382,315	-	-
Debt in more than one year	15,994,885	71,531	65,547	6,034,483
Total liabilities	18,742,756	8,173,179	698,125	294,119
DEFERRED INFLOWS:				
Net difference between projected and actual earnings on pension investments	16,334,510	-	-	-
Difference in assumptions	2,669,136	-	-	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	2,970,024	-	-	-
Debt between expected and actual experience	1,079,461	6,048,664	203,480	465,071
Related to post-employment benefits other than pensions	-	1,966,391	2,945,838	199,215
Total deferred inflows of resources	25,994,031	8,015,055	3,149,338	644,256
NET POSITION:				
Net investment in capital assets	21,708,432	5,567,759	5,462,282	2,000,940
Retained fund balance	27,785,914	-	2,267,972	215,343
Unrestricted	46,227,631	16,529,426	6,778,548	435,522
Total net position	\$ 95,724,957	\$ 22,310,165	\$ 14,449,812	\$ 4,215,916

See accompanying notes to the basic financial statements.

KANAWHA COUNTY, WEST VIRGINIA
 STATEMENT OF ACTIVITIES
 For the Year Ended June 30, 2022

Funding/Programs	Program Revenue			Net Deposited Revenue and Changes in Net Trusts				Component Units
	Expenditure	Charges for Services	Operating Grants	Time and Perform	Primary Governmental Activities	Kanawha County Emergency Ambulance Authority	Metro Emergency Operations Center of Kanawha County	
Primary Government								Kanawha County Parks and Recreation Commission
General Government	\$ 18,415,400	\$ 3,428,917	\$ 18,926,965	\$ 38,693	\$ (16,016,865)			
Public Safety	12,392,694	-	-	-	-	(12,392,694)		
Health and Assistance	5,896,461	-	-	-	-	(3,896,461)		
Culture and Recreation	5,010,514	-	-	-	-	(5,010,514)		
Social Services	80,000	-	-	-	-	(80,000)		
Capital outlay	6,235,591	-	-	-	-	(6,235,591)		
Total Primary Government	\$ 68,010,960	\$ 3,428,917	\$ 18,926,965	\$ 38,693	\$ (15,612,425)			
Component Units								
Emergency Ambulance Authority	21,578,634	15,812,478	-	-	-	(15,812,478)		
Metro Emergency Operations Center	6,912,260	7,352,851	-	-	-	646,685	-	-
Regional Development Authority	561,377	679,129	-	-	-	-	114,956	-
Parks and Recreation Commission	2,312,018	766,260	-	-	-	-	-	(1,545,778)
Total Component Unit	\$ 31,364,511	\$ 24,935,818	\$ 5	\$ 5	\$ (5,941,156)	\$ 642,685	114,956	(\$ 1,545,778)
General Revenues								
Taxes	54,478,418	5,966,607	-	-	-	-	-	-
Licenses and permits	209,935	72,818	-	-	-	-	-	-
Interest	61,937	2,382,769	-	-	-	-	-	-
Miscellaneous	7,733,910	399,379	-	-	-	-	-	-
Total General Revenues	\$ 62,455,811	\$ 8,142,265	\$ 120,514	\$ 2,797,634	\$ 2,267,175			
Change in Net Position	16,851,388	2,201,029	1,061,219	2,912,586	721,397			
Net Position, beginning of year	78,875,469	19,909,856	13,388,595	243,805	3,492,511			
Net Position, End of the Year	\$ 95,724,857	\$ 22,110,685	\$ 14,450,812	\$ 3,176,385	\$ 4,213,910			

See accompanying notes to the basic financial statements.

KANAWHA COUNTY, WEST VIRGINIA
 BALANCE SHEET- GOVERNMENTAL FUNDS
 June 30, 2022

	General	Coal Severance	Parks and Recreation	Assessors Valuation	ARPA 2021	Other Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Cash and cash equivalents	\$ 41,154,124	\$ 700,471	\$ 69,407	\$ 819,650	\$ 20,716,982	\$ 5,424,680	\$ 68,885,314
Taxes receivable, net	5,274,087	-	-	-	-	285,690	5,559,777
Due from other funds	1,539,406	60,182	1,824	112,378	-	56,588	1,770,378
Other	297,962	233,683	-	-	-	-	531,645
Total Assets and deferred outflows of resources	\$ 48,265,579	\$ 994,336	\$ 71,231	\$ 932,028	\$ 20,716,982	\$ 5,766,958	\$ 76,747,114
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES							
Liabilities:							
Accounts Payable	\$ 544,995	\$ 4,799	\$ 10,554	\$ 6,022	4,311	\$ 175,550	\$ 746,211
Due to other funds	1,539,634	122,682	-	69,040	-	43,463	1,774,819
Total Liabilities	2,084,629	127,481	10,554	75,062	4,311	218,993	2,521,030
Deferred inflows of resources:							
Unavailable revenue - property taxes	4,686,177	-	-	-	-	259,553	4,945,730
Total Liabilities and deferred inflows of resources	6,770,806	127,481	10,554	75,062	4,311	478,546	7,466,760
Fund balances:							
Restricted	1,276,670	-	-	856,966	20,712,671	3,900,981	26,747,288
Committed	25,145,042	866,855	60,677	-	-	1,387,431	27,460,005
Assigned	-	-	-	-	-	-	-
Unassigned	15,073,061	-	-	-	-	-	15,073,061
Total Fund Balances	41,494,773	866,855	60,677	856,966	20,712,671	5,288,412	69,280,354
<i>Total Liabilities, Deferred inflows of Resources and Fund Balances</i>	<i>\$ 48,265,579</i>	<i>\$ 994,336</i>	<i>\$ 71,231</i>	<i>\$ 932,028</i>	<i>\$ 20,716,982</i>	<i>\$ 5,766,958</i>	<i>\$ 76,747,114</i>
See accompanying notes to the basic financial statements.							

KANAWHA COUNTY, WEST VIRGINIA
RECONCILIATION OF BALANCE SHEET - GOVERNMENTAL FUNDS TO
THE STATEMENT OF NET POSITION

June 30, 2022

Total fund balances on governmental fund balance sheet	\$ 69,280,354
Amounts reported for governmental activities in the statement of net position are different due to:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	39,413,498
Deferred revenue relates to long-term receivables that are not available for expenditure at year end, and is reported as a liability in the governmental funds balance sheet	4,945,730
Long-term liabilities, including Bonds, are not due and payable in the current period and therefore are not reported in the governmental fund balance sheet.	(17,741,100)
Some liabilities, including net pension obligations, are not due and payable in the current period and, therefore, are not reported in the governmental fund balance sheet.	9,129,321
Deferred outflow (inflow) - Changes in employer portion and differences between contributions and proportionate share of contributions	2,865,499
Deferred outflow - Employer contributions after measurement date	2,853,430
Deferred outflow (inflow) - Differences between projected and actual investment earnings	(16,334,510)
Deferred outflow (inflow) - Differences between expected and actual	1,475,181
Deferred outflow (inflow) - Differences in assumptions	(201,592)
Compensated absences not due and payable in the current period and are not reported in the governmental funds balance sheet.	39,046
Net Position of Governmental Activities	<u>\$ 95,724,857</u>

See accompanying notes to the basic financial statements.

KANAWHA COUNTY, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

	General	Coal Sevices	Parks and Recreation	Assessors Valuation	ARPA 2021	Total Nonmajor Funds	Total Governmental Funds
REVENUES:							
Taxes	\$ 45,122,143	\$ 1,075,680	\$ 2,491,210	\$ 2,313,638	\$ 49,926,991		
Other taxes	3,324,878				583,669	4,594,247	
Licenses and permits	174,898					209,925	
Intergovernmental						35,030	
Federal	1,166,593					18,459,843	
State	265,726					265,726	
Local	204,356					204,356	
Charges for services	1,202,010					3,425,937	
Fines and forfeitures						39,693	
Interest	42,666					61,556	
Miscellaneous	6,856,943	\$ 51,336	\$ 55,681	\$ 50,732		597,429	7,615,112
Total Revenues	58,354,213	1,127,016	443,874	2,605,456	17,317,805	5,347,885	85,186,349
EXPENDITURES:							
General government	38,451,619	366,845		\$ 2,549,453		1,390,643	42,788,569
Public safety	9,515,966	802,270				3,623,050	13,941,256
Health and sanitation	166,952						5,896,463
Culture and recreation	3,262,951	50,000	937,304				4,180,255
Social services		80,000					80,000
Capital projects	6,235,900						6,235,900
Total Expenditure	57,578,078	1,329,115	937,304	2,549,453	5,729,511	5,013,673	79,132,134
Excess (deficiency) of revenue over expenditure	781,135	(202,099)	(495,450)	56,003	11,588,394	314,212	12,864,215
OTHER FINANCING SOURCES AND USES:							
Operating transfers in	17,926,356		\$ 526,589	\$ 36,446		457,564	18,946,955
Operating transfers out	(9,269,080)	(37,175)	(287,037)	(207,218)	(8,174,973)	(1,031,472)	(18,946,955)
Total Other Financing Sources and Uses	8,717,276	(37,175)	219,552	(170,772)	(8,174,973)	(1,031,472)	-
Net Change in Fund Balances	9,408,411	(239,274)	(253,878)	(114,769)	3,413,421	(129,690)	12,064,215
Fund Balances at Beginning of Year	31,906,362	1,106,129	314,555	971,735	17,299,250	5,528,108	57,216,139
Fund Balance at End of Year	\$ 41,404,773	\$ 866,855	\$ 60,677	\$ 836,966	\$ 29,712,671	\$ 5,288,412	\$ 69,280,154

See accompanying notes to the basic financial statements

KANAWHA COUNTY, WEST VIRGINIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

Net change in fund balances - total governmental funds	\$ 12,064,215
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures while the cost of capital assets is allocated over their useful lives in the statement of activities	656,602
Depreciation expenses related to capital assets which is not reported in the governmental funds because it does not affect current financial resources.	(3,157,425)
Revenue that is not available at year end for expenditure is not reported in the governmental funds	(432,800)
Governmental funds report pension contributions as expenditures while the cost of pension benefits earned net of employee contributions is allocated based on pension expense determined WV public Employees' Retirement System.	4,442,976
Governmental funds report postemployment benefits other pensions payments as expenditures while the cost of these benefits is allocated based on actuarial evaluation.	1,528,603
Governmental funds report principal payments on long-term debt as expenditures while the repayment of such principal does not effect the statement of activities.	1,710,171
Compensated absences reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in the governmental funds.	<u>39,046</u>

Net Change in Net Position of Governmental Activities **\$ 16,851,388**

See accompanying notes to the basic financial statements.

KANAWHA COUNTY, WEST VIRGINIA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS

June 30, 2022

	Sheriff's Fiduciary Fund	Private-Purpose Trust Fund	Custodial Funds
ASSETS:			
Cash and cash equivalents	\$ 1,219,682	\$ 15,133,353	
Taxes receivable, net	113,109	2,771,209	
Trust and investments	2,998,475	-	
Real and personal property	3,132,532	-	
Other	256,078	-	
 Total assets	 <u>\$ 7,719,876</u>	 <u>\$ 17,904,562</u>	
LIABILITIES :			
Due to other governmental entities	\$ -	\$ 12,890,374	
Due to third parties	<u>945,274</u>	<u>5,014,189</u>	
 Total liabilities	 <u>945,274</u>	 <u>\$ 17,904,563</u>	
NET POSITION :			
Net position, held for individuals	<u>\$ 6,774,603</u>		

The accompanying notes are an integral part of these financial statements.

KANAWHA COUNTY, WEST VIRGINIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
June 30, 2022

	Sheriff's Fiduciary Fund	Private-Purpose Trust Fund	Custodial Funds
Additions:			
Contributions	\$ 5,512,550	\$ -	-
Amounts received as fiscal agent	-	33,987,997	33,987,997
Deductions:			
Benefits for beneficiaries	5,516,510	-	-
Deductions to fiscal agent	-	32,099,662	32,099,662
Changes in net position	5,512,550	1,888,335	1,888,335
Net position, beginning of year	6,778,562	16,016,228	16,016,228
Net position, end of year	<u>\$ 12,291,112</u>	<u>\$ 17,904,563</u>	<u>\$ 17,904,563</u>

The accompanying notes are an integral part of these financial statements.

KANAWHA COUNTY, WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Kanawha County, West Virginia (the County) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) prescribes the accounting principles generally accepted in the United States of America for state and local governmental entities.

The County is a local government corporation governed by an elected three-member commission and various other elected officials with various responsibilities. GAAP requires the financial statements to present the financial information of the primary government and its component units. Component units are entities for which the government is considered financially accountable, or whose exclusion may be misleading to the users of the financial statements. Blended component units, although legally separate entities are, in substance, part of the government's operations. For financial reporting purposes, in accordance with accounting principles generally accepted in the United States of America, data from these units should be combined with data of the primary government. Discretely presented component units, on the other hand, should be reported in a separate column on the government-wide statements to emphasize they are legally separate from the government.

Discretely Presented Component Units

The County has determined that the following four entities meet the criteria established by GASB for a discretely presented component unit of the government. The County either appoints the board or members of the County to serve on the board, a financial benefit/burden relationship exists, or the component unit is fiscally dependent upon the County.

The Regional Development Authority of Charleston-Kanawha County was formed to promote, develop, and advance the economic welfare and business prosperity and the environmental, educational, cultural and recreation growth of the metropolitan region. The County Commission appoints all nineteen members on the board.

The Kanawha County Emergency Ambulance Authority was formed to provide emergency ambulance service to all residents of the County as well as provide basic life support and medical transport services. There are fourteen board members, all appointed by the County.

Metro Emergency Operations Center of Kanawha County was formed to provide an emergency telephone operations center for the County. The County Commission appoints all eighteen members on the board for a term of six years.

Kanawha County Parks and Recreation Commission was formed to establish, develop, improve, operate and maintain a public park and recreation system for the County. There are eleven members, all members, are appointed by the County Commission for a six-year term.

Complete financial statements for each of the individual component units can be obtained at the entity's administrative offices.

KANAWHA COUNTY, WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Blended Component Unit

The entity below is legally separate from the County and meets GASB criteria for component units. This entity is blended with the primary government because it provides services entirely or almost entirely to the County.

The Kanawha County Building Commission serves Kanawha County, West Virginia, and is governed by a board comprised of five members appointed by the County Commission. The Building Commission acquires property and debt on behalf of the County and is reported as a part of the General Fund.

Related Organizations

The County's officials are also responsible for appointing the members of board of other organizations, but the County's accountability for this organization does not extend beyond making the appointments. The County Commission appoints board members to the following organizations:

Board of Appeals under the Adult Entertainment Ordinance
Central Regional Airport Authority
Central West Virginia Convention Visitor's Bureau
Charleston Area Alliance
Charleston Kanawha Housing
Clay Center
Deputy Sheriff's Civil Service Commission
Elk Public Service District
Enact
Greater Saint Albans Public Service District
Hatfield McCoy Trial
Kanawha Charleston Health Department
Kanawha County Extension Services
Kanawha Enforcement Agency
Kanawha Public Service District
Kanawha Valley Regional Transportation Authority
Malden Public Service District
Planning Commission
Public Safety Grant Committee
Regional Intergovernmental Council
Sissonville Public Service District
Union Public Service District

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the nonfiduciary activities of the primary government.

KANAWHA COUNTY, WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The effect of Interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The accompanying financial statements do not report any business type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenue.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual government funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current resources measurement focus and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgements, are recorded only when payment is due.

Within the governmental fund financial statements, property taxes, licenses, permits and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when cash is received by the government.

The Center and the Parks Commission are proprietary funds special purpose governments engaged in business type activities while the Authority and KCAA are enterprise funds. In accordance with GASB Statement No. 34 and GAAP, the financial statements are reported using the economic resources focus and the accrual basis of accounting.

KANAWHA COUNTY, WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The County reports the following major government funds:

The *General Fund* accounts for the County's operation funds. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. In accordance with generally accepted accounting principles, certain previously reported special revenue governmental funds have been combined within the County's general fund on the Balance Sheet – Governmental Funds (see Combining Balance Sheet – General Fund included with supplementary information).

The *Coal Severance Fund* accounts for the revenues derived from taxes levied on the extraction of coal. This fund is established by the West Virginia Code.

The *Parks and Recreation Fund* accounts for the revenues derived from the Shawnee bond and fees collected from the Shawnee Park Complex. This Fund is established by a court order issued by the Kanawha County Commission.

The *Assessors Valuation Fund* accounts for the revenues derived from taxes levied on property and are associated with the revaluation of property. This fund is established by the West Virginia Code.

Additionally, the County reports the following fund types:

The *Private-Purpose Trust Fund* is used to account for resources legally held in trust by the Sheriff's Department for the benefit of individuals whose finances have been remanded to the Sheriff's Department by court order. All resources of the fund, including any earnings on invested resources must be used to support the beneficiaries. There is no requirement that any portion of these resources be preserved as capital.

The *Agency Fund* is custodial in nature and does not present results of operations or have a measurement focus. Agency funds are accounted for using the modified accrual basis of accounting. The fund is used to account for assets that the County holds for others.

The effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues included all taxes.

Budgetary Compliance and Accountability

Annual budgets are adopted on a basis consistent with the modified accrual basis of accounting for the general, coal severance, and assessor's valuation funds. The budgets are then submitted for approval by the West Virginia State Auditor's Office. All annual appropriations lapse at fiscal yearend.

KANAWHA COUNTY, WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The appropriated budget is prepared by function and department for each budgeted fund. Transfers of appropriations budget classifications require the approval of the County Commission. The legal level of budgetary control is the budgetary fund and function. Transfers of appropriations between budget classifications require the approval of the Commission and then submission to the State Auditor for approval. Revisions become effective when approved by the State Auditor and budgeted amounts in the financial statement reflect only such approved amounts. The Commission made the following budgetary transfers throughout the year:

Description	General Operating Fund Amount	Coal Severance Amount	Assessors Valuation Amount
General government expenditure increase	\$ 6,241,101	\$ 400,790	\$ 507,252
Public safety expenditure increase	898,555	36,883	-

Cash Equivalents

Cash equivalents include amounts in demand deposit accounts as well as short-term investments which have maturity dates within three months of the County's fiscal year and are readily convertible to cash.

Deferred Outflows/Inflows of Resources

The statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position sheet reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

Net Position Liability

For purposes of measuring the net pension liability, deferred outflows/inflows of the resources related to pensions, and pension expenses, information about the fiduciary net position of the County's Public Employee Retirement System (PERS) and Deputy Sheriffs' Retirement System (DSRS) and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the PERS and DSRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Detailed information on investment valuation can be found in the plans' financial statements.

KANAWHA COUNTY, WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Net OPEB Liability

For purposes of measuring the net OPEB liability and deferred outflows/inflows of the resources related to other post-employment benefits, and other post-employment benefit expenses, information about the fiduciary net position of the County's Other Post-Employment Benefits Plan (OPEB) of the West Virginia Retiree Health Benefit Trust Fund (RHBTF) and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the RHBTF. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Detailed information on the investment valuation can be found in the plans' financial statements.

Capital Assets

Capital assets are reported in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$25,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the lives of individual assets are not capitalized.

Capital assets of the County are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Infrastructure	15-40
Improvements	3-25
Vehicles	3-10
Equipment	5-15
Computer Equipment	5

Interfund Transactions

During the normal course of operations of the County, certain transactions, including expenditures and transfer of resources to provide services, take place between funds. Interfund transactions are recorded as operating transfers in the fund financial statements and have been eliminated in the governmentwide financial statements.

KANAWHA COUNTY, WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

	Coal Severance General	Tax	Parks and Recreation	Assessor's Valuation	Nonmajor Governmental	Total Transfers Out
General	\$ 8,659,647	\$ -	\$ 167,659	\$ 36,446	\$ 345,325	\$ 9,209,077
Coal Severance Tax	37,175	-	-	-	-	37,175
Shawnee Multi-Sports Complex	287,037	-	-	-	-	287,037
Assessor's Valuation	207,218	-	-	-	-	207,218
ARPA 2012	7,816,043	-	358,930	-	-	8,174,973
Nonmajor Governmental	919,236	-	-	-	112,239	1,031,475
Total Transfers In	\$ 17,926,356	\$ -	\$ 526,589	\$ 36,446	\$ 457,564	\$ 18,946,955

The composition of interfund balances as of June 30, 2022 is as follows:

Receivable Fund	Payable Fund	Purpose	Amount
General	Shawnee	Reimbursement	\$ 1,824
General	Assessor's Valuation	Reimbursement	112,378
General	Nonmajor Fund	Reimbursement	13,125
Coal Severance	General	Reimbursement	122,682
Parks and Recreation	General	Reimbursement	(1,489)
Nonmajor Fund (055)	Nonmajor Fund (003)	Reimbursement	35
Assessor's Valuation Fund	General	Reimbursement	69,040
			\$ 317,595

Fund Balance

The county has classified in the governmental fund financial statements its fund balances in the following categories: nonspendable, restricted, committed, assigned and unassigned as applicable.

Nonspendable fund balance includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. The County has no nonspendable fund balances as of June 30, 2022.

Restricted fund balance includes amounts that can be spent only for specified purposes stipulated by outside parties, such as creditors, grantors, or enabling legislation.

Committed fund balance includes amounts that can be used only for the specific purposes self-imposed by a formal action of the Kanawha County Commission (the Commission). Those committed amounts cannot be used for any other purpose unless the Commission removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

KANAWHA COUNTY, WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Assigned fund balances include amounts intended to be used for specific purposes but that do not meet the criteria for Restricted or Committed fund balance. The Commission and other elected officials or their representatives will have the responsibility to assign fund balances for specific purposes.

Unassigned fund balance is the residual classification for the general fund. It is available for any purpose and is not subject to any constraints.

When an expenditure is incurred for purposes for which both restricted and unrestricted amounts are available, it shall be the policy of the County to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance category could be used, it shall be the policy of the County that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

It shall be the objective of the County to maintain a minimum unassigned fund balance in the general fund of ten percent of the subsequent year's budgeted expenditures and outgoing transfers. Should the unassigned fund balance in the general fund exceed the maximum thirty percent allowable by the State Code, the County will ensure that the financial stabilization fund has cash reserves of twenty percent of the budget before considering nonrecurring expenditures which will not require future outlays for maintenance, staffing, or any other recurring expenditure.

As of June 30, 2022, the County's fund balances are composed of the following:

KANAWHA COUNTY, WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

	General Fund	Coal Severance Fund	Park and Recreation Fund	ARPA 2021 Fund	Assessors Valuation Fund	Nonmajor Governmental Fund	Total Governmental Fund
Restricted:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,360,915	\$ 2,360,915
Debt service	1,028,337	-	-	-	-	-	1,028,337
Dog license	-	-	-	-	-	23,697	23,697
Capital projects	-	-	-	-	-	-	-
Other purposes	248,333	-	-	20,712,671	856,966	1,516,369	23,334,339
Committed:							
Public safety	-	233,683	-	-	-	-	233,683
Economic stabilization	14,714,908	-	-	-	-	-	14,714,908
Community development	-	633,172	-	-	-	1,387,431	2,020,603
Capital projects	6,011,182	-	-	-	-	-	6,011,182
Parks and recreation	-	-	60,677	-	-	-	60,677
Other purposes	4,418,952	-	-	-	-	-	4,418,952
Assigned:							
Encumbrances	-	-	-	-	-	-	-
Unassigned	<u>15,073,061</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,073,061</u>
Total fund balances	\$ 41,494,773	\$ 866,855	\$ 60,677	\$ 20,712,671	\$ 856,966	\$ 5,288,412	\$ 69,280,354

Net Position

Net Position is presented as unrestricted, restricted, invested in capital assets net of related debt and net assets held for individuals.

Use of Estimates

Management is required to make estimates and assumptions that may affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenue and expenditures during the period reported. These estimates may include the collectability of taxes receivable and the useful lives or impairment of both tangible and intangible assets. Any estimates or assumptions are periodically reviewed and any revisions are reflected in the financial statements in the period determined to be necessary. Actual results may differ from these estimates.

Taxes Receivable

The allowance for uncollectable is six percent of the total current, approximately ninety percent greater than one year but less than five, and one hundred percent greater than five years of delinquent taxes receivable at June 30, 2022. The total allowance represents approximately 1.78% of the original levy call for all open years.

KANAWHA COUNTY, WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

	General	Nonmajor	Agency
Gross taxes receivable	\$ 5,374,932	\$ 297,685	\$ 3,141,645
Allowance for uncollectible	(100,845)	(11,995)	(370,436)
Net taxes receivable	<u>\$ 5,274,087</u>	<u>\$ 285,690</u>	<u>\$ 2,771,209</u>

2- DEPOSITS AND INVESTMENTS

Concentration of Credit Risk - Cash Deposits – As of June 30, 2022, the County had deposits reported as cash and cash equivalents with carrying balances of \$70,104,996, of which bank balances are \$68,885,314 and \$1,219,682 was held in the Sheriff's Fiduciary Private Purpose Trust Fund. All deposits are either insured by FDIC or are collateralized with securities held by the County's agent in the County's name.

Custodial credit risk of deposits is the risk that in the event of failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. Deposits include nonnegotiable certificates of deposit.

At June 30, 2022, the County had investments shown as cash and cash equivalents invested in a certificate of deposit with United Bank for approximately \$2,000,000. Additionally, \$1,219,682 included in cash and cash equivalents was held at various local financial institutions and brokerage firms by the Sheriff in his capacity as fiduciary agent. No one investment or group of investments held in this fiduciary capacity represents a significant concentration of credit risk.

KANAWHA COUNTY, WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

3- CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022, was as follows:

	Balance June 30, 2021	Increases	Decreases	Balance June 30, 2022
Governmental activities:				
Capital assets being depreciated:				
Land	\$ 1,723,778	\$ -	\$ -	\$ 1,723,778
Total capital assets not being depreciated	<u>1,723,778</u>	<u>-</u>	<u>-</u>	<u>1,723,778</u>
Capital assets being depreciated:				
Buildings	27,551,398	-	-	27,551,398
Building improvements	34,919,787	-	-	34,919,787
Furniture, fixtures, and equipment	13,644,468	690,764	(728,992)	13,606,240
Infrastructure	276,119	-	-	276,119
Total capital assets being depreciated	<u>76,391,772</u>	<u>690,764</u>	<u>(728,992)</u>	<u>76,353,544</u>
Less accumulated depreciation for:				
Buildings	(14,743,721)	(468,620)	-	(15,212,341)
Building improvements	(10,152,988)	(1,303,729)	-	(11,456,717)
Furniture and fixtures	(10,623,719)	(1,373,840)	208,701	(11,788,858)
Infrastructure	(194,674)	(11,234)	-	(205,908)
Total accumulated depreciation	<u>(35,715,102)</u>	<u>(3,157,423)</u>	<u>208,701</u>	<u>(38,663,824)</u>
Total capital assets being depreciated, net	<u>40,676,670</u>	<u>(2,466,659)</u>	<u>(520,291)</u>	<u>37,689,720</u>
Governmental activities capital assets, net	<u>\$ 42,400,448</u>	<u>\$ (2,466,659)</u>	<u>\$ (520,291)</u>	<u>\$ 39,413,498</u>

For the year ended June 30, 2022, depreciation expense for the governmental activities in the government-wide financial statements was \$3,157,425, comprised of \$1,438,639 charged to general government, \$898,225 charged to public safety, and \$820,560 charged to culture and recreation.

4- LONG-TERM DEBT

Revenue Bonds

On December 19, 2008, The Kanawha County Commission issued \$10,000,000 of the Kanawha County Building Commission Lease Revenue Bonds (Kanawha County Office Building Project) Series 2008. The proceeds of these bonds were used for renovation of the building located at 301 Virginia Street in Charleston, West Virginia. The bonds mature through December 10, 2023, with interest at 5.07%. On January 15, 2014, the County refinanced the Series 2008 bonds with interest at 2.45%. There was no gain or loss on the refinance of the bonds. Upon expiration of the lease term, the building title will pass to the County. Accordingly, the building is recorded as an asset of the County, and the related obligation for repayment of the bonds is recorded as a liability.

KANAWHA COUNTY, WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

4- LONG-TERM DEBT (continued)

Total debt service costs of the Kanawha County Commission Office Building Project Series 2008 revenue bonds for each of the next five years and thereafter, is as follows:

Year Ending			
June 30	Principal	Interest	Total
2023	763,087	23,367	786,454
2024	381,783	4,670	386,453
	<u>\$ 1,144,870</u>	<u>\$ 28,037</u>	<u>\$ 1,172,907</u>

On December 20, 2017, the County issued \$10,000,000 of fixed rate Kanawha County Building Commission Lease Revenue Bonds (Shawnee Multiple Sports Complex) Series 2017, for the purpose of financing the costs of constructing, renovating, improving, and equipping the real estate together with the related facilities located at 2000 WV-25 in Institute, Kanawha County, West Virginia to provide a multiple sports complex and other facilities for the County.

The Series 2017 bonds mature through December 1, 2032, with an interest rate 2.65%. Upon expiration of the lease term, title to the sporting complex facility will pass from Kanawha County Building Commission to the County. Accordingly, the sporting complex facility is recorded as an asset of the County, and the related obligation for repayment of the bonds is recorded as a liability.

Total debt service costs of the Shawnee Multiple Sports Complex Series 2017 revenue bonds for each of the next five years and thereafter, are as follows:

Year Ending			
June 30	Principal	Interest	Total
2023	\$ 1,000,000	\$ 209,350	\$ 1,209,350
2024	930,000	181,525	1,111,525
2025	665,000	160,458	825,458
2026	685,000	142,703	827,703
2027	700,000	124,484	824,484
2028-2032	3,770,000	332,641	4,102,641
2033	<u>400,000</u>	<u>5,300</u>	<u>405,300</u>
	<u>\$ 8,150,000</u>	<u>\$ 1,156,461</u>	<u>\$ 9,306,461</u>

KANAWHA COUNTY, WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

4- LONG-TERM DEBT (continued)

On January 11, 2019, the County issued \$6,000,000 of fixed rate Kanawha County Building Commission Lease Revenue Bonds (Shawnee Multiple Sports Complex) Series 2019, for the purpose of financing the costs of constructing, renovating, improving, and equipping the real estate together with the related facilities located at 2000 WV-25 in Institute, Kanawha County, West Virginia to provide a multiple sports complex and other facilities for the County.

The Series 2019 bonds mature through December 1, 2033, with an interest rate of 4.18%. Upon expiration of the lease term, title to the sporting complex facility will pass from the Kanawha County Building Commission to the County. Accordingly, the sporting complex facility is recorded as an asset of the County, and the related obligation for repayment of the bonds is recorded as a liability.

Kanawha County has an investment account with Huntington Bank to cover the full cost of the Series 2017 Bonds. In 2024 the county plans to use these funds to pay the remainder of the bonds. There is a 7-year pre-payment penalty cause that will not allow us to pay the debt in full until 12/1/2024.

Total debt services costs of the Shawnee Multiple Sports Complex Series 2019 revenue bonds for each of the next five years and thereafter, are as follows:

Year Ending June 30	Principal	Interest	Total
2023	\$ 270,000	\$ 234,289	\$ 504,289
2024	364,000	222,585	586,585
2025	442,000	205,928	647,928
2026	461,000	187,264	648,264
2027	480,000	167,785	647,785
2028-2032	2,721,000	517,171	3,238,171
2033-2034	<u>932,000</u>	<u>39,229</u>	<u>971,229</u>
	<u><u>\$ 5,670,000</u></u>	<u><u>\$ 1,574,251</u></u>	<u><u>\$ 7,244,251</u></u>

The Kanawha County Commission paid off the Series 2019 bond August 2022. A wire transfer of \$5,819,609 was used from the Debt Service Fund in order to pay the remainder of the Bonds.

KANAWHA COUNTY, WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

4- LONG-TERM DEBT (continued)

The following is a summary of the long-term debt activity for the year ended June 30, 2022:

	Balance		Balance	
	June 30, 2021	Additions	Reductions	June 30, 2022
Governmental activities:				
Revenue bonds payable	\$ 16,957,956	\$ -	\$ (1,710,171)	\$ 15,247,785
Net OPEB liability *	734,875	- -	(734,875)	-
Net Pension liability PERS *	5,133,263	- -	(5,133,263)	-
Net pension liability DSRS *	4,088,341	- -	(4,088,341)	-
Compensated absences	2,496,327	1,579,690	(1,618,736)	2,457,281
Health Claims	504,099	- -	(504,099)	-
Total governmental activity	\$ 29,914,861	\$ 1,579,690	\$ (13,789,485)	\$ 17,705,066
Long-term liabilities	\$ 29,914,861	\$ 1,579,690	\$ (13,789,485)	\$ 17,705,066
				\$ 1,710,171

* = Reported as an asset for fiscal year 2022.

5- PROPERTY TAXES

The taxes on real property and the interest and other charges upon such taxes attach as an enforceable lien on the first day of July each year. There is no lien denominated as such on personal property; however, statutes provide that the sheriff of the county may distrain for delinquent taxes any good and chattels belonging to a person assessed. All current taxes assessed on real and personal property may be paid in two installments; the first installment is payable on the first day of September in the year for which the assessment is made, and becomes delinquent on October first; the second installment is payable on the first day of the following March and becomes delinquent on April first. Taxes paid on or before the date when they are payable, including both first and second installments, are subject to a discount of two and one-half percent. If taxes are not paid on or before the date on which they become delinquent, including both first and second installments, interest at the rate of nine percent per annum is added from the date they become delinquent until paid.

All counties within the state are authorized to levy taxes not in excess of the following maximum levies per \$100 of assessed valuation: On Class I property, fourteen and thirty-tenths cents (14.30C); on Class II property, twenty-eight and sixty-tenths cents (28.60C); and on Class III and IV property, fifty-seven and twenty-tenths cents (57.20C). In addition, counties may provide for an election to lay an excess levy, the rates of which are not to exceed fifty percent of such authorized maximum levies, provided that at least sixty percent of the voters cast ballots in favor in of the excess levy. An excess levy has been approved by the voters of the County to provide additional funding for the Kanawha Valley Regional Transit Authority and the Kanawha County Emergency Ambulance Authority.

KANAWHA COUNTY, WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

5- PROPERTY TAXES (continued)

The rates levied (including the excess levy) by the County per \$100 of assessed valuation for each class of property for the fiscal year ended June 30, 2022, were as follows:

<u>Class of Property</u>	<u>Assessed Valuations for Tax Purposes</u>	<u>Current Expense</u>	<u>Excess</u>
Class I	\$ -	14.30 ¢	6.09 ¢
Class II	\$ 3,783,453,596	28.60 ¢	12.18 ¢
Class III	\$ 2,719,513,044	57.20 ¢	24.36 ¢
Class IV	\$ 3,382,997,206	57.20 ¢	24.36 ¢

6- RETIREMENT SYSTEMS

West Virginia Public Employees' Retirement System

The County participates in a state-wide, cost-sharing, multiple-employer defined benefit plan on behalf of County employees. The system is administered by agencies of the State of West Virginia and funded by contributions from participants, employers, and State appropriations, as necessary.

All of the County's cost-sharing, multiple-employer plans are administered by the West Virginia Consolidated Public Retirement Board (CPRB), which acts as a common investment and administrative agent for all of the participating employers. CPRB issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CPRB website at www.wvretirement.com. The following is a summary of eligibility factors, contribution methods, and benefits provisions:

Benefits are provided through PERS using a two-tiered system. Effective July 1, 2015, PERS implemented the second tier, Tier II.

KANAWHA COUNTY, WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

6- RETIREMENT SYSTEMS (continued)

Employees hired, for the first time, on or after July 1, 2015 are considered Tier II members. Tier I and Tier II members are subject to different regulations.

TIER I:

Plan member's contribution rate:	4.5%
County's contribution rate:	13.5%
Period required to vest:	Five years
Benefits and eligibility for distribution:	A member who has attained age 60 and has earned 5 years of contributing service or age 55 if the sum of age plus years of credited service is equal to or greater than 80. The final average salary (3 highest consecutive years in the last 15) times the years of service times 2% equals the annual retirement benefit.
Eligibility to participate:	All county full-time employees, except those covered by other pension plans.
Authority establishing contribution	
Obligations and benefit provisions:	State Statute
Deferred retirement portion:	No
Provisions for -	
Cost of living:	No
Death benefits:	Yes

KANAWHA COUNTY, WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

6- RETIREMENT SYSTEMS (continued)

TIER II:

Plan member's contribution rate:	6.0%
County's contribution rate:	13.5%
Period required to vest:	Five years
Benefits and eligibility for distribution:	A member who has attained age 62 and has earned 10 years of contributing service. The final average salary (5 highest consecutive years in the last 15) times the years of service times 2% equals the annual retirement benefit.
Eligibility to participate:	All county full-time employees, except those covered by other pension plans, hired after July 1, 2015.
Authority establishing contribution	
Obligations and benefit provisions:	State Statute
Deferred retirement portion:	No
Provisions for -	
Cost of living:	No
Death benefits:	Yes

West Virginia Deputy Sheriff Retirement Fund (DSRS)

Plan member's contribution rate:	8.5%
County's contribution rate:	12% plus certain fees for reports generated by the Sheriff's office.
Period required to vest:	Five years
Benefits and eligibility for distribution:	A member who has attained age 60 and has earned 5 years of contributing service or age 50 if the sum of age plus years of credited service is equal to or greater than 70. The final average salary (5 highest consecutive years in the last 10) times the years of service times 2.25% equals the annual retirement benefit.
Eligibility to participate:	Deputy sheriff's first employed after the effective date and any deputy sheriff hired prior to the effective date who elect to become members.
Authority establishing contribution	
Obligations and benefit provisions:	State Statute
Deferred retirement portion:	No
Provisions for -	
Cost of living:	No
Death benefits:	Yes

KANAWHA COUNTY, WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

6- RETIREMENT SYSTEMS (continued)

PERS and DSRS issue a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by contacting the Consolidated Public Employees Retirement Board, 4101 MacCorkle Avenue, SE, Charleston, WV 25304.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2020, the County reported the following liabilities for its proportionate share of the net pension liabilities. The County's proportion of the net pension liability was based on a projection of the long-term share of the contributions to the pension plans relative to the projected contributions of all participating governments, actuarially determined.

Trend Information

Fiscal Year	Public Employees Retirement System (PERS)		Deputy Sheriff Retirement System (DSRS)	
	Annual Pension Cost	Percentage Contributed	Annual Pension Cost	Percentage Contributed
2022	\$ 2,285,662	100%	\$ 1,546,627	100%
2021	\$ 2,220,168	100%	\$ 1,490,668	100%
2020	\$ 2,228,171	100%	\$ 1,340,560	100%
2019	\$ 2,138,697	100%	\$ 1,249,041	100%
2018	\$ 2,240,530	100%	\$ 1,176,720	100%
2017	\$ 2,326,149	100%	\$ 1,153,314	100%
2016	\$ 2,545,213	100%	\$ 1,135,850	100%
2015	\$ 2,599,625	100%	\$ 1,165,797	100%

At June 30, 2022, the County reported the following proportions and increases/decreases from its proportion measure:

	PERS	DSRS
Amount for proportionate share of net pension liability	\$ (8,272,220)	\$ (723,734)
Percentage for proportionate share of net pension liability	0.9422350%	12.010207%
Increase/(decrease)% from prior proportion measured	-2.874000%	0.607149%

	PERS	DSRS
Government-wide pension expense	\$ (1,667,008)	\$ (268,633)

KANAWHA COUNTY, WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

6- RETIREMENT SYSTEMS (continued)

The County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Public Employees Retirement System (PERS)	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of assumptions:		
Net differences between projected and actual earnings on pension plan investments	\$ -	\$ (10,595,367)
Difference between expected and actual experience	944,072	(31,358)
Deferred difference in assumption	1,573,919	(67,049)
Changes in proportion and differences between government contributions and proportionate share of contributions	-	(115,593)
Government contributions subsequent to the measurement date	1,538,315	-
	<u>\$ 4,056,306</u>	<u>\$ (10,809,367)</u>

Deputy Sheriffs Retirement System (DSRS)	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of assumptions:		
Net differences between projected and actual earnings on pension plan investments	\$ -	\$ (4,818,738)
Difference between expected and actual experience	1,610,570	(107,943)
Deferred difference in assumption	833,625	(418,556)
Changes in proportion and differences between government contributions and proportionate share of contributions	241,277	(33,219)
Government contributions subsequent to the measurement date	935,136	-
	<u>\$ 3,620,608</u>	<u>\$ (5,378,456)</u>

The amount reported as deferred outflows of resources related to pensions resulting from government contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

PERS	DSRS		
Year ended June 30:	Year ended June 30:		
2023	\$ (1,592,176)	2023	\$ (891,442)
2024	(1,380,703)	2024	(800,861)
2025	(2,197,748)	2025	(650,855)
2026	(3,120,748)	2026	(885,724)
Thereafter	-	Thereafter	535,845
	<u>\$ (8,291,375)</u>	<u>\$ (2,693,037)</u>	

KANAWHA COUNTY, WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

6—RETIREMENT SYSTEMS (continued)

Actuarial assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2015 for all plans, using the following actuarial assumptions, applied to all periods included in the measurement.

Public Employees Retirement System (PERS)

Actuarial assumptions:

Inflation Rate	1.90%
Salary Increases	3.0% - 6.0%
Investment Rate of Return	7.50%
Mortality Rates	Healthy males - 1983 GAM Healthy females - 1971 GAM Disabled males - 1971 GAM Disabled females - Revenue relying 96-7

The actuarial assumptions used in the July 1, 2015 PERS valuation were based on the results of an actuarial experience study for the period July 1, 2004 to June 30, 2009.

Deputy Sheriffs Retirement System (DSRS)

Actuarial assumptions:

Inflation Rate	2.20%
Salary Increases	5.0% for first 2 years of service 4.5% for next 3 years of service 4.0% for the next 5 years of service, and 3.5% thereafter
Investment Rate of Return	7.50%
Mortality Rates	Based on the RP-2000 Non-annuitant mortality table, scale BB Retired and disable RP-2000 health annuitant mortality table, scale BB

The long-term expected rate of return on pension plan investments were determined using a building-block method in which estimated of expected real rates of returns (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Rates summarized in the following table include the inflation component and were used for the following defined benefit plans:

KANAWHA COUNTY, WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

6- RETIREMENT SYSTEMS (continued)

Investment	Long-Term Expected Real Rate of Return	PERS Target Asset Allocation	DSRS Target Asset Allocation
US Equity	5.5%	27.5%	27.5%
International Equity	7.0%	27.5%	27.5%
Core Fixed Income	2.2%	15.0%	15.0%
High Yield fixed Income	6.6%	10.0%	10.0%
Real Estate	8.5%	10.0%	10.0%
Hedge Funds	4.0%	10.0%	10.0%

Discount rate

The discount rate used to measure the total pension liability was 7.25% for all defined benefit plans. The projection of cash flows used to determine the discount rates assumed that employer contributions will continue to follow the current funding policies. Based on those assumptions, the fiduciary net position for each defined benefit pension plan was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liabilities of each plan.

The following chart presents the sensitivity of the net pension liability to changes in the discount rate, calculated using the discount rates as used in the actuarial evaluation, and what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease 6.50%	Current Rate 7.50%	1% Increase 8.50%
PERS net pension liability share	(94,525)	8,272,220	15,334,159
DSRS net pension liability share	(4,473,081)	723,735	5,006,935

Pension plans' fiduciary net position

Detailed information about the pension plans' fiduciary net position is available in the separately issued financial report available at the Consolidated Public Retirement Board's website at www.wvretirement.com. That information can also be obtained in writing to the West Virginia Consolidated Public Retirement Board, 4101 MacCorkle Avenue, SE, Charleston, WV 25304.

KANAWHA COUNTY, WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

7—OTHER POST EMPLOYMENT BENEFITS

The County participates in the West Virginia Other Post-Employment Benefit Plan (OPEB) of the West Virginia Retiree Health Benefit Trust Fund (RHBTF), a cost sharing multiple-employer defined benefit post-employment healthcare plan for eligible employees administered by the West Virginia Public Employee Insurance Agency (WVPEIA). The OPEB Plan provides retiree post-employment health care benefits for participating state and local government employers. Employees hired prior to July 1, 1985 are the only employees eligible to participate.

The provisions of the Code of West Virginia, 1931, as amended (the Code), assigns the authority to establish and amend benefit plans to the WVPEIA Board of Trustees. The WVPEIA issues a publicly available financial report that includes financial statements and required supplementary information for the OPEB plan. That report may be obtained by writing to the West Virginia Public Employees Insurance Agency, 601 57th Street, Charleston, WV 25304, or by calling 1-888-680-7342.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

At June 30, 2022, the County reported the following liabilities for its proportionate share of the net OPEB liabilities. The County's proportion of the net OPEB liability was based on a projection of the long-term share of the contributions to the OPEB plan relative to the projected contributions of all participating governments, actuarially determined. At June 30, 2022, the county reported the following proportion and decrease from its proportion measure:

Amount of proportionate share of net OPEB liability	\$ (133,367)
Percentage for proportionate share of net OPEB liability	0.44852366%
Increase/(decrease)% from prior proportion measure	0.60692497%

For the year ended June 30, 2022, the County recognized OPEB expense of \$(1,201,287).

KANAWHA COUNTY, WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

7 - OTHER POST EMPLOYMENT BENEFITS (continued)

The County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net Differences between projected and actual earnings on pension plan investments	\$ -	\$ (920,405)
Reallocation of Opt-out Employer Change in Proportionate Share	- -	(21,459)
Differences between expected and actual experience	- -	(918,701)
Changes in proportion and differences between government contributions and proportionate share of contributions	5,595,146	(2,822,112)
Deferred difference in assumption	- -	(2,123,531)
Government contributions subsequent to the measurement date	379,979	- -
	<u>\$ 5,975,125</u>	<u>\$ (6,806,208)</u>

The amount report as deferred outflows of resources related to OPEB resulting from government contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2021.

Amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30	
2023	\$ (644,731)
2024	(281,232)
2025	897,779
2026	(608,519)
	<u>\$ (636,703)</u>

KANAWHA COUNTY, WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

7 - OTHER POST EMPLOYMENT BENEFITS (continued)

Actuarial assumptions. The total OPEB liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.75 percent
Salary Increases	Dependent upon pension system, ranging from 3.00% to 6.5%, including inflation
Investment rate of return	7.15%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rate	Actual trend used for fiscal year 2018. For fiscal years on and after 2019, trend starts at 8.00% and 10.00% for pre and post-medicare, respectively, and gradually decreases to an ultimate trend of 4.5%
Actuarial cost method	Entry Age Normal Cost Method
Amortization method	Level percentage of payroll over a 21 year closed period
Remaining amortization period	20 years closed as of June 30, 2017

The long-term rates of return on OPEB plan investments are determined using a building-block method in which estimates of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentages and by adding expected inflation.

Best estimates of long-term geometric rates are summarized in the following table:

Asset Class	Long-Term Expected Rate of Return
Global Equity	4.8%
Core Plus Fixed Income	2.1%
Core Real Estate	4.1%
Hedge Fund	2.4%
Private Equity	6.8%

The discount rate used to measure the OPEB liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that RHBT contributions would be made at rates equal to the actuarially determined contribution rates, in accordance with prefunding and investment policies. The OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return of OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability. Discount rates are subject to change between measurement dates.

KANAWHA COUNTY, WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

7 - OTHER POST EMPLOYMENT BENEFITS (continued)

Sensitivity of the County's proportionate share of the net OPEB liability to changes in the discount rate. The following presents the County's net OPEB liability, as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease 5.65%	Current Rate 6.65%	1% Increase 7.65%
Net OPEB Liability	715,663	(133,367)	(838,305)

Sensitivity of the net OPEB liability to changes in the health care cost trend rates. The following presents the County's net OPEB liability, as well as what the County's net OPEB liability would be if it were calculated using health care cost trend rates that are one percentage point lower and one percentage point higher than the current rate:

	1% Decrease -1.00%	Current Rate 0.00%	1% Increase 1.00%
Net OPEB Liability	(984,713)	(133,367)	903,669

OPEB plan fiduciary net position. Detailed information about the OPEB plan's fiduciary net position is available in the separately issued plan financial report.

8 - DEFERRED COMPENSATION PLAN

The County offers two deferred compensation plans to its employees created in accordance with Internal Revenue Code Section 457. The plans, available to all full-time employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency. The plans are controlled and handled through Nationwide Insurance and the State of West Virginia and are funded by voluntary contributions by the employees with no employer matching contributions.

9 - COMMITMENTS AND CONTINGENCIES

The County has pledged funding for various purposes under nonbinding letters of intent, subject to meeting certain criteria, to fund various projects. Because of the nonbinding nature of these letters of intent, the County has not committed fund balances or recorded a liability for these commitments.

The Kanawha County Metro Emergency Operations Center entered into a lease agreement with the Kanawha County Building Commission effective August 1, 2001 to lease a building in which the Metro Emergency Operations Center is located. The lease is subject to annual renewals through August 1, 2024, at which point the deed to the premises will pass to the Kanawha County Metro Emergency Operations Center. The annual lease payment is variable, and corresponds to the repayment of bonds used to finance the project as defined in Note 11. The Kanawha County Commission is obligated as guarantor of the lease payments should the Metro Emergency Operations Center fail to meet its payment obligations.

KANAWHA COUNTY, WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

10 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters; public officials and law enforcement actions and other acts of the County or its representatives. The County has transferred its risks in exchange for premiums to purchase general liability, property loss, law enforcement liability, employee practice liability and workers compensation coverage insurance, from various high credit quality insurance companies which carry various deductibles and aggregates per year. Additionally, the County is self-insured for employee health claims and has purchased stop-loss coverage to mitigate the risk of exposure. The amounts of stop-loss coverage are discussed in Note 9.

11 - CONDUIT DEBT OBLIGATIONS

From time to time, the County has issued industrial revenue bonds to provide financial assistance to private sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying leases. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private sector entity served by the bond issuance. Neither the County, State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of June 30, 2022, there have been 136 series of Industrial Revenue Bonds, one series of local government Lease Revenue Bonds, and one series of Student Housing Revenue Bonds issued by the Kanawha County Commission. The aggregate principal amount payable for the one local government series issued after June 1, 1995 (Metro Emergency Operations Center, originally issued November 2004 - \$4,500,000 authorized, and refunded in 2011 with Series A) was paid in full at June 30, 2022. The aggregate principal amount payable for the one student revenue bond series issued after July 1, 1995 (West Virginia State Student Housing Revenue Bonds, originally issued September 2013 - \$25,305,000 authorized, and refunded in 2021 with series A) was \$36,861,688. The aggregate principal amount payable for the two industrial revenue bonds issued after July 1995, could not be determined; however, that original authorized amount totaled, \$797,940,000.

12 – New Accounting Principles

For the fiscal year ended June 30, 2022, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities* and related guidance from (GASB) implementation Guide No. 2019-2, *Fiduciary Activities*. The County reclassified the Agency Funds as Custodial Funds as an effect of implementation.

KANAWHA COUNTY, WEST VIRGINIA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Modified Accrual Basis	Adjustments Budget Basis	Actual Amounts Budget Basis	Variance With Final Budget Positive (Negative)
	Original	Final				
REVENUES:						
Taxes:						
Ad valorem property taxes	\$ 45,250,873	\$ 45,250,873	\$ 45,122,143	\$	\$ 45,122,143	\$ (128,729)
Other taxes	2,412,500	2,412,500	3,324,878	-	3,324,878	912,378
Licenses and Permits	5,500	5,500	174,898	-	174,898	169,398
Intergovernmental						
Federal	437,930	2,159,793	1,168,593	-	1,168,593	(899,200)
State	125,726	250,666	265,726	-	265,726	15,050
Local	207,500	526,500	204,336	-	204,336	(322,164)
Charges for services	1,279,000	1,279,000	1,202,050	-	1,202,050	(76,970)
Fines and Forfeitures	-	-	-	-	-	-
Interest	200,000	200,000	43,666	-	43,666	(157,334)
Miscellaneous	1,245,071	1,246,274	7,221,217	-	7,221,217	5,974,943
<i>Total Revenues</i>	<i>\$1,161,374</i>	<i>53,331,106</i>	<i>58,718,487</i>	<i>-</i>	<i>58,718,487</i>	<i>5,387,381</i>
EXPENDITURES:						
Current:						
General government	31,043,693	40,943,864	34,702,763	-	34,702,763	6,241,101
Public safety	16,362,247	17,934,424	17,035,869	-	17,035,869	898,555
Health and assistance	347,968	1,040,555	376,948	-	376,948	663,607
Culture and recreation	5,403,066	5,669,185	7,209,322	-	7,209,322	(1,540,137)
Capital outlay	100,000	809,763	1,003,286	-	1,003,286	(193,523)
<i>Total Expenditures</i>	<i>53,256,374</i>	<i>66,397,791</i>	<i>60,328,188</i>	<i>-</i>	<i>60,328,188</i>	<i>6,069,603</i>
<i>Excess of Revenues Over Expenditures</i>	<i>(2,105,000)</i>	<i>(13,066,655)</i>	<i>(1,609,701)</i>	<i>-</i>	<i>(1,609,701)</i>	<i>11,456,984</i>
OTHER FINANCING SOURCES AND USES:						
Operating transfers in						
Operating transfers out	(2,700,000)	(2,700,000)	6,453,973	-	6,453,973	9,153,973
<i>Total Other Financing Sources and Uses</i>	<i>(1,895,000)</i>	<i>(99,840)</i>	<i>24,016,061</i>	<i>-</i>	<i>24,016,061</i>	<i>24,115,901</i>
Net Change in Fund Balance	(4,000,000)	(13,166,525)	22,406,360	-	22,406,360	35,572,885
<i>Fund Balance at Beginning of Year</i>	<i>4,000,000</i>	<i>13,166,525</i>	<i>31,996,363</i>	<i>-</i>	<i>31,996,363</i>	<i>18,839,838</i>
<i>Fund Balance at End of Year</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 54,402,723</i>	<i>\$ -</i>	<i>\$ 54,402,723</i>	<i>\$ 54,402,723</i>

KANAWHA COUNTY, WEST VIRGINIA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - COAL SEVERANCE TAX FUND
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Modified Accrual Basis	Adjustments Budget Basis	Actual Amounts Budget Basis	Variance With Final Budget Positive (Negative)
	Original	Final				
REVENUES						
Taxes	\$ 800,000	\$ 800,000	\$ 1,075,680	\$ -	\$ 1,075,680	\$ 275,680
Intergovernmental	-	-	-	-	-	-
Local	500	500	-	-	-	-
Interest	-	-	-	-	-	(500)
Miscellaneous	-	-	51,336	-	51,336	51,336
Total Revenues	800,500	800,500	1,127,016	-	1,127,016	326,516
EXPENDITURES:						
Current:						
General Government	505,432	851,134	431,008	19,336	450,344	400,790
Public Safety	765,068	839,153	802,270	-	802,270	36,883
Culture and Recreation	50,000	50,000	50,000	-	50,000	-
Social Services	30,000	80,000	80,000	-	80,000	-
Total Expenditures	1,400,500	1,820,287	1,363,278	19,336	1,382,614	437,673
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<i>(600,000)</i>	<i>(1,019,787)</i>	<i>(236,262)</i>	<i>(19,336)</i>	<i>(255,598)</i>	<i>764,159</i>
Other financing sources (uses):						
Operating transfers In	-	-	-	-	-	-
Operating transfers out	-	-	-	19,336	19,336	19,336
<i>Total other financing sources and uses</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>19,336</i>	<i>19,336</i>	<i>19,336</i>
<i>Net Change in Fund Balance</i>	<i>(600,000)</i>	<i>(1,019,787)</i>	<i>(236,262)</i>	<i>-</i>	<i>(236,262)</i>	<i>783,575</i>
<i>Fund Balance at Beginning of Year</i>	<i>600,000</i>	<i>1,000,451</i>	<i>1,106,129</i>	<i>-</i>	<i>1,106,129</i>	<i>105,678</i>
<i>Fund Balance at End of Year</i>	<i>\$ -</i>	<i>\$ (19,336)</i>	<i>\$ 869,867</i>	<i>\$ -</i>	<i>\$ 869,867</i>	<i>\$ 859,203</i>

KANAWHA COUNTY, WEST VIRGINIA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - ASSESSOR'S FUND
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts		Adjustments		Actual Amounts		Variance With	
	Original	Final	Modified	Accrual Basis	Budget Basis	Basis	Budget Basis	Basis	Final Budget Positive (Negative)	
Revenues:										
Taxes	\$ 2,421,044	\$ 2,421,044		\$ 2,491,210	\$ -		\$ 2,491,210	\$ -	\$ 70,166	
Interest	660	660		-	-		-		(660)	
Charges for services	35,000	35,000		63,514	-		63,514	-	28,514	
Miscellaneous	-	-		50,732	-		50,732	-	50,732	
Total Revenues	2,456,704	2,456,704		2,605,456			2,605,456		148,752	
Expenditures:										
General government	3,056,704	3,056,704		2,549,452			2,549,452		507,252	
Total Expenditures	3,056,704	3,056,704		2,549,452			2,549,452		507,252	
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<i>(600,000)</i>	<i>(600,000)</i>		<i>56,004</i>			<i>56,004</i>		<i>656,004</i>	
Other financing sources (uses):										
Operating transfers In	-	-		36,446			36,446		36,446	
Operating transfers out	-	-		(207,218)			(207,218)		(207,218)	
Total other financing sources and uses	-	-		(170,772)			(170,772)		(170,772)	
<i>Net Change in Fund Balance</i>	<i>(600,000)</i>	<i>(600,000)</i>		<i>(114,768)</i>			<i>(114,768)</i>		<i>826,776</i>	
<i>Fund Balance at Beginning of Year</i>	<i>600,000</i>	<i>600,000</i>		<i>971,735</i>			<i>971,735</i>		<i>(371,735)</i>	
<i>Fund Balance at End of Year</i>	<i>\$ -</i>	<i>\$ -</i>		<i>\$ 856,967</i>			<i>\$ 856,967</i>		<i>\$ 455,041</i>	

See accompanying notes to the basic financial statements.

KANAWHA COUNTY, WEST VIRGINIA
 Schedule of Retirement Contributions for the Last Eight Fiscal Years*

June 30, 2022

Public Employees Retirement System						
	2022	2021	2020	2019	2018	2017
Contractually required contribution	\$ 1,538,315	\$ 1,499,908	\$ 1,469,033	\$ 1,454,556	\$ 1,578,834	\$ 1,677,161
Contribution in relation to the contractually required contribution	<u>1,538,315</u>	<u>1,499,908</u>	<u>1,469,033</u>	<u>1,454,556</u>	<u>1,578,834</u>	<u>1,677,161</u>
Contribution excess (deficiency)	-	-	-	-	-	-
Covered-employee payroll	\$ 15,387,945	\$ 14,599,080	\$ 15,088,409	\$ 14,548,448	\$ 14,351,996	\$ 14,014,838
Contributions as a percentage of covered-employee payroll	10.00%	10.00%	10.00%	10.00%	11.00%	12.00%
Deputy Sheriff's Retirement System						
	2022	2021	2020	2019	2018	2017
Contractually required contribution	\$ 935,116	\$ 872,556	\$ 784,717	\$ 731,146	\$ 683,812	\$ 675,111
Contribution in relation to the contractually required contribution	<u>935,116</u>	<u>872,556</u>	<u>784,717</u>	<u>731,146</u>	<u>683,812</u>	<u>675,111</u>
Contribution excess (deficiency)	-	-	-	-	-	-
Covered-employee payroll	\$ 7,194,016	\$ 7,271,550	\$ 6,579,317	\$ 6,092,882	\$ 5,740,096	\$ 5,625,920
Contributions as a percentage of covered-employee payroll	13.00%	12.00%	12.00%	12.00%	12.00%	12.00%

* Data prior to 2015 is unavailable.

KANAWHA COUNTY, WEST VIRGINIA
Schedule of the Proportionate Share of the Net Pension Liability

June 30, 2022

	Public Employees Retirement System								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
Proportion percentage of net pension liability	0.942255%	0.970975%	0.969961%	1.035069%	1.023137%	1.023137%	1.036176%	1.001358%	0.960581%
Proportion dollar share of net pension liability	(8,272,220)	5,173,263	2,170,695	2,673,157	9,403,833	9,403,833	5,786,048	3,695,713	8,757,059
Covered employee payroll	14,999,080	15,018,408	14,548,548	14,024,838	14,102,916	14,102,916	14,023,002	13,432,419	13,432,419
Proportionate share of net pension liability as percentage of covered employee payroll	-55.15%	34.22%	14.12%	18.37%	67.10%	66.58%	41.18%	27.51%	65.10%
Plan fiduciary net position as a percentage of total pension liability	111.07%	92.89%	96.99%	96.33%	95.67%	96.13%	91.29%	93.98%	84.58%
	Deputy Sheriff's Retirement System								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
Proportion percentage of net pension liability	12.010297%	11.407058%	10.899319%	11.101799%	11.207011%	11.206558%	11.648759%	11.672465%	11.682127%
Proportion dollar share of net pension liability	(723,734)	4,088,338	2,190,327	(596,051)	419,925	3,577,268	2,389,793	1,991,616	3,914,231
Covered employee payroll	7,271,550	6,539,317	6,092,882	5,740,096	5,625,920	5,540,710	5,551,410	5,401,638	5,401,638
Proportionate share of net pension liability as percentage of covered employee payroll	-9.95%	62.52%	35.89%	-10.38%	7.46%	64.50%	43.04%	76.86%	72.46%
Plan fiduciary net position as a percentage of total pension liability	101.99%	101.34%	92.08%	102.10%	98.17%	104.49%	89.31%	90.52%	80.20%

KANAWHA COUNTY, WEST VIRGINIA
*Schedule of Other Post-employment Benefit Plan Contributions for the Last Seven Fiscal Years**

June 30, 2022

	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	\$ 379,979	\$ 817,920	\$ 306,171	\$ 346,215	\$ 338,314	\$ 352,840	\$ 358,589
Contribution in relation to the contractually required contribution	(379,979)	(817,920)	(306,171)	(346,215)	(338,314)	(352,840)	(358,589)
Contribution excess (deficiency)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Government's covered payroll	\$ 21,627,725	\$ 20,641,430	\$ 20,093,052	\$ 19,640,758	\$ 19,642,836	\$ 19,603,412	\$ 19,603,412
Contribution as a percentage of covered payroll	1.76%	3.96%	1.52%	1.76%	1.72%	1.80%	1.83%

* Data prior to 2016 is unavailable

KANAWHA COUNTY, WEST VIRGINIA
Schedule of the Proportionate Share of the Net OPEB Liability

June 30, 2022

	2022	2021	2020	2019	2018	2017
Proportion percentage of Net OPEB liability	0.445523664%	0.158401307%	0.168042258%	0.165556640%	0.171783271%	0.210272672%
Proportion dollar share of Net OPEB liability	(133,367)	699,645	2,788,048	3,551,912	4,224,132	5,221,754
Plan fiduciary net position as a percentage of total OPEB liability	101.81%	75.49%	30.98%	25.10%	21.64%	21.64%

Fiscal year 2018 is the first year of implementation for the West Virginia Retiree Benefit Trust

Kanawha County Commission
Schedule of Federal Awards Expenditures
For the Fiscal Year Ended June 30, 2022

Federal Grantor Pass-Through Grantor Program Title	Pass-Through Entity's Number	Federal CFDA Number	Distributions
United States Department of Agriculture <i>Passed Through West Virginia Department of Agriculture</i>			
Rural Business Development Grant - USDA			
	RBDG Grant	10351	<u>8,888</u>
Total United States Department of Homeland Security			
United States Department of Justice <i>Passed Through West Virginia Department of Criminal Justice Services</i>			
Crime Victim Assistance	VOCA 18-VA-033	16,575	55,837
Crime Victim Assistance	VOCA 18-VA-034	16,575	35,113
Violence Against Women Formula Grants	VAWA 19-VAW-024	16,588	13,087
Total United States Department of Justice			
United States Department of Transportation <i>Passed Through West Virginia Department of Homeland Security</i>			
State and Community Highway Safety	GHSP for TRP F20-HS-20	20,600	4,868
National Priority Safety Program	GHSP F20-HS-20	20,616	17,416
Highway Planning and Construction	GHSP F20-HS-20	20,205	2,745
ARPA	21,027	9,815,713	
Total United States Department of Transportation			
United States Department of Homeland Security <i>Passed Through West Virginia Department of Homeland Security</i>			
Hazard Mitigation Grant	HMGIP-4071-05	97,039	\$ 484,383
Disaster Grants - Public Assistance	P/A Grant DP-4273	97,036	2,808
Total United States Department of Homeland Security			
United States National Drug Control Policy <i>Passed Through the Appalachia HIDTA</i>			
High Intensity Drug Trafficking Areas Program - Executive Office of the President	N/A	95,001	15,084
Total United States Election Assistance Commission			
Total Federal Awards Expenditures			
N/A - pass-through entity number not available			

See the accompanying notes to the schedule of federal awards expenditures

KANAWHA COUNTY, WEST VIRGINIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2022

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Federal Awards Receipts and Expenditures (the Schedule) includes the federal award activity of Kanawha County Commission, West Virginia (the County) under programs of the federal government for the year ended June 30, 2022. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Kanawha County, West Virginia
Schedule of State Grant Receipts and Expenditures
For the Fiscal Year Ended June 30, 2022

Program Title	Grant #	Award Amount	Under (Over) Expended		Total Current Year Revenues	Current Year Expenditures	Total	Under (Over) Expended
			Beginning of the Year	End of Year				
Community Corrections Report	21-CC-08	\$ 202,500	\$ 44,448	\$ 44,448	\$ 202,500	\$ 202,500	\$ 202,500	\$ -
Election Supplies SOS Office Gov Contingency Fund	18cyKanawha2021	\$ 84,848	\$ -	\$ 84,848	\$ -	\$ 44,448	\$ 44,448	\$ -
Courthouse Facilities Improvement	21-CC-09	71,121	\$ -	\$ -	\$ -	\$ 84,848	\$ 84,848	\$ -
Court Security Grant	22-02	15,000	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -
Commission on Drunk Driving Prevention	22-13	15,000	\$ -	\$ -	\$ 15,000	\$ 5,268	\$ 9,732	\$ -
Commission on Drunk Driving Prevention	22-18	15,000	\$ -	\$ -	\$ 15,000	\$ 7,826	\$ 7,174	\$ -
Records Management Preservation Board	RMPB FY22	9,120	\$ -	\$ -	\$ 15,000	\$ 6,010	\$ 8,990	\$ -
Total State Awards		\$ 457,037	\$ -	\$ -	\$ 9,120	\$ 9,120	\$ 360,020	\$ 25,896

KANAWHA COUNTY, WEST VIRGINIA
COMBINING BALANCE SHEET- NONMAJOR GOVERNMENTAL FUNDS
June 30, 2022

	General School	Dog and Kennel	Magistrate Court	Worthless Check	Home Confinement
Assets:					
Cash and cash equivalents	\$ 178,196	\$ 75,406	\$ 40,447	\$ 1,346	\$ (15,276)
Taxes receivable	-	-	-	-	-
Estimated uncollectible taxes	-	-	-	-	-
Due from other funds	-	35	-	-	8,107
Grants and other receivables	-	-	-	-	-
Total Assets and deferred outflows of resources	\$ 178,196	\$ 75,441	\$ 40,447	\$ 1,346	\$ (7,169)
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ -	\$ 1	\$ 344	\$ -	\$ 1,896
Due to other funds	-	-	-	-	-
Other	-	-	-	-	-
Total Liabilities	\$ -	\$ 1	\$ 344	\$ -	\$ 1,896
Deferred inflows resources:					
Unavailable revenue - property taxes	-	-	-	-	-
Fund Balances:					
Restricted	178,196	-	40,103	1,346	(9,065)
Committed	-	75,440	-	-	-
Total Fund Balances	178,196	75,440	40,103	1,346	(9,065)
Total Liabilities, Deferred inflows of Resources and Fund Balances	\$ 178,196	\$ 75,441	\$ 40,447	\$ 1,346	\$ (7,169)

KANAWHA COUNTY, WEST VIRGINIA
COMBINING BALANCE SHEET- NONMAJOR GOVERNMENTAL FUNDS
June 30, 2022

	<u>Fiduciary</u>	<u>Accident Photo</u>	<u>Worthless Check Restitution</u>	<u>Special Law Enforcement Investigations</u>	<u>Public Safety Levy</u>
Assets:					
Cash and cash equivalents	\$ 68,052	\$ 74,644	\$ 25,047	\$ 100,152	\$ 1,764,822
Taxes receivable	-	-	-	-	285,690
Estimated uncollectible taxes	-	-	-	-	-
Due from other funds	5,018	-	-	-	42,428
Grants and other receivables	-	-	-	-	-
Total Assets and deferred outflows of resources	\$ 73,070	\$ 74,644	\$ 25,047	\$ 100,152	\$ 2,092,940
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 76	\$ -	\$ -	\$ -	\$ 160,544
Due to other funds	-	-	-	-	43,428
Other	-	-	-	-	-
Total Liabilities	76	-	-	-	203,972
Deferred inflows resources:					
Unavailable revenue - property taxes	-	-	-	-	259,553
Fund Balances:					
Restricted	72,994	74,644	25,047	100,152	1,630,415
Committed	-	-	-	-	-
Total Fund Balances	72,994	74,644	25,047	100,152	1,630,415
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 73,070	\$ 74,644	\$ 25,047	\$ 100,152	\$ 2,093,940

KANAWHA COUNTY, WEST VIRGINIA
COMBINING BALANCE SHEET- NONMAJOR GOVERNMENTAL FUNDS
June 30, 2021

	Coal	Table Games	Assessor's Dog	Concealed Weapons	Cable Franchise
	Reallocated Severance Tax				
Assets:					
Cash and cash equivalents	\$ 1,200,183	\$ 197,115	\$ 23,732	\$ 218,170	\$ 1,114,875
Taxes receivable	-	-	-	-	-
Estimated uncollectible taxes	-	-	-	-	-
Due from other funds	-	-	-	-	-
Grants and other receivables	-	-	-	-	-
Total Assets and deferred outflows of resources	\$ 1,200,183	\$ 197,115	\$ 23,732	\$ 218,170	\$ 1,114,875
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 1,500	\$ -	\$ -	\$ 11,169	\$ -
Due to other funds	-	-	35	-	-
Other	-	-	-	-	-
Total Liabilities	1,500	-	35	11,169	-
Deferred inflows resources:					
Unavailable revenue - property taxes	-	-	-	-	-
Fund Balances:					
Restricted	1,198,683	-	23,697	207,001	-
Committed	-	197,115	-	-	1,114,875
Total Fund Balances	1,198,683	197,115	23,697	207,001	1,114,875
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,200,183	\$ 197,115	\$ 23,732	\$ 218,170	\$ 1,114,875

KANAWHA COUNTY, WEST VIRGINIA
COMBINING BALANCE SHEET- NONMAJOR GOVERNMENTAL FUNDS
June 30, 2022

	Day Reporting Collections	Special Law Enforcement	Special Prosecuting Attorney	Total Nonmajor Governmental Funds
Assets:				
Cash and cash equivalents	\$ 5,567	\$ 74,200	\$ 278,002	\$ 5,424,680
Taxes receivable	-	-	-	285,690
Estimated uncollectible taxes	-	-	-	-
Due from other funds	-	-	-	56,588
Grants and other receivables	-	-	-	-
Total Assets and deferred outflows of resources	\$ 5,567	\$ 74,200	\$ 278,002	\$ 5,766,958
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ -	\$ -	\$ -	\$ 175,530
Due to other funds	-	-	-	43,463
Other	-	-	-	-
Total Liabilities	-	-	-	218,993
Deferred inflows resources:				
Unavailable revenue - property taxes	-	-	-	259,553
Total deferred inflows of resources	-	-	-	259,553
Total liabilities and deferred inflows of resources	-	-	-	478,546
Fund Balances:				
Restricted	5,567	74,200	278,002	3,900,981
Committed	-	-	-	1,387,430
Total Fund Balances	5,567	74,200	278,002	5,288,411
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 5,567	\$ 74,200	\$ 278,002	\$ 5,766,957

KANAWHA COUNTY, WEST VIRGINIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

	General School	Dog and Kennel	Magistrate Court	Worthless Check	Home Confinement
REVENUES:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	1,000	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Federal	-	-	-	-	-
Charges for services	326,142	-	57,957	260	90,070
Fines and forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Miscellaneous	-	-	-	-	13,936
<i>Total Revenues</i>	<u>326,142</u>	<u>1,000</u>	<u>57,957</u>	<u>260</u>	<u>104,006</u>
EXPENDITURES:					
General government	-	-	14,600	-	-
Public safety	-	35,000	-	-	446,233
Health and sanitation	-	-	-	-	-
<i>Total Expenditures</i>	<u>-</u>	<u>35,000</u>	<u>14,600</u>	<u>-</u>	<u>446,233</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>326,142</u>	<u>(34,000)</u>	<u>43,357</u>	<u>260</u>	<u>(342,227)</u>
OTHER FINANCING SOURCES AND USES:					
Operating transfers in	-	86,895	-	-	345,325
Operating transfers out	(364,273)	-	(26,686)	-	(54,025)
<i>Total Other Financing Sources and Uses</i>	<u>(364,273)</u>	<u>86,895</u>	<u>(26,686)</u>	<u>-</u>	<u>291,300</u>
<i>Net Change in Fund Balances</i>	<u>(38,131)</u>	<u>52,895</u>	<u>16,671</u>	<u>260</u>	<u>(50,927)</u>
<i>Fund Balances at Beginning of Year</i>	<u>216,327</u>	<u>22,545</u>	<u>23,431</u>	<u>1,086</u>	<u>41,862</u>
<i>Fund Balance at End of Year</i>	<u>\$ 178,196</u>	<u>\$ 75,440</u>	<u>\$ 40,102</u>	<u>\$ 1,346</u>	<u>\$ (9,065)</u>

KANAWHA COUNTY, WEST VIRGINIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

	<u>Fiduciary</u>	<u>Accident Photo</u>	<u>Worthless Check Restitution</u>	<u>Special Law Enforcement Investigations</u>	<u>Public Safety Levy</u>
REVENUES:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 2,313,638
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental					
Federal	-	-	-	-	-
Charges for services	339,869	70,030	1,625	-	10,720
Fines and forfeitures	-	-	-	-	-
Interest	-	-	-	-	221
Miscellaneous	5,765	-	-	40,996	-
<i>Total Revenues</i>	<u>345,634</u>	<u>70,030</u>	<u>1,625</u>	<u>40,996</u>	<u>2,324,579</u>
EXPENDITURES:					
General government	306,304	-	-	-	-
Public safety	-	30,181	-	-	2,840,089
Health and sanitation	-	-	-	-	-
<i>Total Expenditures</i>	<u>306,304</u>	<u>30,181</u>	<u>-</u>	<u>-</u>	<u>2,840,089</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>39,330</u>	<u>39,849</u>	<u>1,625</u>	<u>40,996</u>	<u>(515,510)</u>
OTHER FINANCING SOURCES AND USES:					
Operating transfers in	25,344	-	-	-	-
Operating transfers out	(25,344)	-	-	-	-
<i>Total Other Financing Sources and Uses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	<u>39,330</u>	<u>39,849</u>	<u>1,625</u>	<u>40,996</u>	<u>(515,510)</u>
<i>Fund Balances at Beginning of Year</i>	<u>33,664</u>	<u>34,795</u>	<u>23,422</u>	<u>59,157</u>	<u>2,145,924</u>
<i>Fund Balance at End of Year</i>	<u>\$ 72,994</u>	<u>\$ 74,644</u>	<u>\$ 25,047</u>	<u>\$ 100,153</u>	<u>\$ 1,630,414</u>

KANAWHA COUNTY, WEST VIRGINIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

	Coal Reallocated Severance Tax	Table Games	Assessor's Dog	Concealed Weapons	Cable Franchise
REVENUES:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	548,276	-	34,393	-	-
Licenses and permits	-	-	-	34,780	250
Intergovernmental					
Federal	-	-	-	-	-
Charges for services	-	-	-	-	875,974
Fines and forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Miscellaneous	100,000	368,553	-	26,655	-
<i>Total Revenues</i>	<u>648,276</u>	<u>368,553</u>	<u>34,393</u>	<u>61,435</u>	<u>876,224</u>
EXPENDITURES:					
General government	561,161	456,474	9,975	-	7,150
Public safety	-	-	-	150,489	-
Health and sanitation	-	-	-	-	-
<i>Total Expenditures</i>	<u>561,161</u>	<u>456,474</u>	<u>9,975</u>	<u>150,489</u>	<u>7,150</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>87,115</u>	<u>(87,921)</u>	<u>24,418</u>	<u>(89,054)</u>	<u>869,074</u>
OTHER FINANCING SOURCES AND USES:					
Operating transfers in	-	-	-	-	-
Operating transfers out	(85,946)	-	(90,437)	-	(382,323)
<i>Total Other Financing Sources and Uses</i>	<u>(85,946)</u>	<u>-</u>	<u>(90,437)</u>	<u>-</u>	<u>(382,323)</u>
<i>Net Change in Fund Balances</i>	<u>1,169</u>	<u>(87,921)</u>	<u>(66,019)</u>	<u>(89,054)</u>	<u>486,751</u>
<i>Fund Balances at Beginning of Year</i>	<u>1,197,514</u>	<u>285,036</u>	<u>89,716</u>	<u>296,055</u>	<u>628,124</u>
<i>Fund Balance at End of Year</i>	<u>\$ 1,198,683</u>	<u>\$ 197,115</u>	<u>\$ 23,697</u>	<u>\$ 207,001</u>	<u>\$ 1,114,875</u>

KANAWHA COUNTY, WEST VIRGINIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

	Day Reporting Collection	Special Law Enforcement	Special Prosecuting Attorney	Total Nonmajor Governmental Funds
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ 2,313,638
Other taxes	-	-	-	583,669
Licenses and permits	-	-	-	35,030
Intergovernmental				
Federal	-	-	-	-
Charges for services	5,567	-	-	1,778,214
Fines and forfeitures	-	39,693	-	39,693
Interest	-	-	-	221
Miscellaneous	-	-	41,515	597,420
<i>Total Revenues</i>	<u>5,567</u>	<u>39,693</u>	<u>41,515</u>	<u>5,347,885</u>
EXPENDITURES:				
General government	-	-	34,979	1,390,643
Public safety	-	121,039	-	3,623,031
Health and sanitation	-	-	-	-
<i>Total Expenditures</i>	<u>-</u>	<u>121,039</u>	<u>34,979</u>	<u>5,013,674</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>5,567</u>	<u>(81,346)</u>	<u>6,536</u>	<u>334,211</u>
OTHER FINANCING SOURCES AND USES:				
Operating transfers in	-	-	-	457,564
Operating transfers out	(2,438)	-	-	(1,031,472)
<i>Total Other Financing Sources and Uses</i>	<u>(2,438)</u>	<u>-</u>	<u>-</u>	<u>(573,908)</u>
<i>Net Change in Fund Balances</i>	<u>3,129</u>	<u>(81,346)</u>	<u>6,536</u>	<u>(239,697)</u>
<i>Fund Balances at Beginning of Year</i>	<u>2,437</u>	<u>155,547</u>	<u>271,466</u>	<u>5,528,108</u>
<i>Fund Balance at End of Year</i>	<u>\$ 5,566</u>	<u>\$ 74,201</u>	<u>\$ 278,002</u>	<u>\$ 5,288,411</u>

KANAWHA COUNTY, WEST VIRGINIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION - AGENCY FUNDS
June 30, 2022

	Delinquent and Non-Entered Lands	Sale of Lien Surplus	Board of Health	School
Assets:				
Cash and cash equivalents	\$ 1,959,241	\$ 4,097,714	\$ 2,493,476	\$ 1,215,857
Taxes receivable	-	-	-	2,033,824
Total Assets and deferred outflows of resources	\$ 1,959,241	\$ 4,097,714	\$ 2,493,476	\$ 3,249,681
Liabilities:				
Due to other governmental entities	\$ 1,959,241	\$ 4,097,714	\$ 2,493,476	\$ 3,249,681
Due to other third parties	-	-	-	-
Total Liabilities	\$ 1,959,241	\$ 4,097,714	\$ 2,493,476	\$ 3,249,681

KANAWHA COUNTY, WEST VIRGINIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION - AGENCY FUNDS
June 30, 2022

	State	Municipal	Kanawha County Emergency Ambulance Authority	Kanawha Valley Regional Transit Authority	Circuit Clerk
Assets:					
Cash and cash equivalents	\$ 4,017	\$ 342,343	\$ -	\$ -	\$ 2,819,262
Taxes receivable	<u>12,037</u>	<u>470,158</u>	<u>127,595</u>	<u>127,595</u>	<u>-</u>
Total Assets and deferred outflows of resources	<u>\$ 16,054</u>	<u>\$ 812,501</u>	<u>\$ 127,595</u>	<u>\$ 127,595</u>	<u>\$ 2,819,262</u>
Liabilities:					
Due to other governmental entities	\$ 16,054	\$ 812,502	\$ 127,595	\$ 127,595	\$ -
Due to other third parties	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,819,262</u>
Total Liabilities	<u>\$ 16,054</u>	<u>\$ 812,502</u>	<u>\$ 127,595</u>	<u>\$ 127,595</u>	<u>\$ 2,819,262</u>

KANAWHA COUNTY, WEST VIRGINIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION - AGENCY FUNDS
June 30, 2022

	Records Office	Clerk's Delinquent Land	Domestic Violence	Deputy Retirement
Assets:				
Cash and cash equivalents	\$ 1,107,654	\$ 507,188	\$ 6,875	\$ 6,201
Taxes receivable	-	-	-	-
Total Assets and deferred outflows of resources	\$ 1,107,654	\$ 507,188	\$ 6,875	\$ 6,201
Liabilities:				
Due to other governmental entities	\$ -	\$ -	\$ -	\$ 6,201
Due to other third parties	1,107,654	507,188	6,875	-
Total Liabilities	\$ 1,107,654	\$ 507,188	\$ 6,875	\$ 6,201

KANAWHA COUNTY, WEST VIRGINIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION - AGENCY FUNDS
June 30, 2022

	Enhanced 911 System	Writ of Execution	Evidence Fund	Fire Insurance Recovery	Total Agency Funds
Assets:					
Cash and cash equivalents	\$ 316	\$ 10,039	\$ 563,171	\$ 2,660	\$ 15,133,353
Taxes receivable	-	-	-	-	2,771,209
Total Assets and deferred outflows of resources	\$ 316	\$ 10,039	\$ 563,171	\$ 2,660	\$ 17,904,562
Liabilities:					
Due to other governmental entities	\$ 316	\$ -	\$ -	\$ -	\$ 12,890,374
Due to other third parties	-	10,039	563,171	2,660	5,014,189
Total Liabilities	\$ 316	\$ 10,039	\$ 563,171	\$ 2,660	\$ 17,904,563

KANAWHA COUNTY, WEST VIRGINIA
COMBINING BALANCE SHEET- GENERAL FUND
 June 30, 2022

	General Operating	Federal Grants	Covid 19	County Manager's
Assets:				
Cash and cash equivalents	\$ 14,420,910	\$ 182,728	\$ 54	\$ 3,986,176
Taxes receivable	5,274,087	-	-	-
Due from other funds	1,532,084	-	-	-
Grants and other receivables	61,598	-	-	-
Total Assets and deferred outflows of resources	<u>\$ 21,288,679</u>	<u>\$ 182,728</u>	<u>\$ 54</u>	<u>\$ 3,986,176</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 202,070	\$ -	\$ 851	\$ 291,530
Due to other funds	1,046,903	-	-	-
Other	-	-	-	-
Total Liabilities	<u>1,248,973</u>	<u>-</u>	<u>851</u>	<u>291,530</u>
Deferred inflows resources:				
Unavailable revenue - property taxes	4,686,177	-	-	-
Fund Balances:				
Restricted	-	182,728	-	-
Committed	-	-	-	3,694,646
Assigned	-	-	-	-
Unassigned	15,353,529	-	(797)	-
Total Fund Balances	<u>15,353,529</u>	<u>182,728</u>	<u>(797)</u>	<u>3,694,646</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 21,288,679</u>	<u>\$ 182,728</u>	<u>\$ 54</u>	<u>\$ 3,986,176</u>

KANAWHA COUNTY, WEST VIRGINIA
COMBINING BALANCE SHEET- GENERAL FUND
June 30, 2022

	Emergency Response	Building Demolition	Capital Maintenance	Financial Stabilization
Assets:				
Cash and cash equivalents	\$ 390,327	\$ 327,887	\$ 2,148	\$ 14,714,908
Taxes receivable	-	-	-	-
Due from other funds	-	-	-	-
Grants and other receivables	-	-	-	-
Total Assets and deferred outflows of resources	\$ 390,327	\$ 327,887	\$ 2,148	\$ 14,714,908
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 1,645	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Other	-	-	-	-
Total Liabilities	1,645	-	-	-
Deferred inflows resources:				
Unavailable revenue - property taxes	-	-	-	-
Fund Balances:				
Restricted	-	-	-	-
Committed	388,682	327,887	2,148	14,714,908
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	388,682	327,887	2,148	14,714,908
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 390,327	\$ 327,887	\$ 2,148	\$ 14,714,908

KANAWHA COUNTY, WEST VIRGINIA
COMBINING BALANCE SHEET- GENERAL FUND
June 30, 2022

	<u>Voters Registration</u>	<u>Unemployment Compensation</u>	<u>Drug Court Program</u>	<u>Capital Equipment</u>
Assets:				
Cash and cash equivalents	\$ 6,385	\$ 65,604	\$ 1	\$ 6,061,723
Taxes receivable	-	-	-	-
Due from other funds	-	-	-	7,322
Grants and other receivables	-	-	-	-
Total Assets and deferred outflows of resources	\$ 6,385	\$ 65,604	\$ 1	\$ 6,069,045
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ -	\$ -	\$ -	\$ 48,899
Due to other funds	-	-	-	8,963
Other	-	-	-	-
Total Liabilities	-	-	-	57,862
Deferred inflows resources:				
Unavailable revenue - property taxes	-	-	-	-
Fund Balances:				
Restricted	-	65,604	-	1
Committed	6,385	-	1	6,011,182
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	6,385	65,604	1	6,011,183
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 6,385	\$ 65,604	\$ 1	\$ 6,069,045

KANAWHA COUNTY, WEST VIRGINIA
COMBINING BALANCE SHEET- GENERAL FUND

June 30, 2022

	Debt Service	Special Health Insurance	Total General Funds *
Assets:			
Cash and cash equivalents	\$ 1,028,337	\$ (33,064)	\$ 41,154,124
Taxes receivable	-	-	5,274,087
Due from other funds	-	-	1,539,406
Grants and other receivables	-	236,364	297,962
 Total Assets and deferred outflows of resources	 <u>\$ 1,028,337</u>	 <u>\$ 203,300</u>	 <u>\$ 48,265,579</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ -	\$ -	\$ 544,995
Due to other funds	-	483,768	1,539,634
Other	-	-	-
 Total Liabilities	 <u>-</u>	 <u>483,768</u>	 <u>2,084,629</u>
Deferred inflows resources:			
Unavailable revenue - property taxes	-	-	4,686,177
Fund Balances:			
Restricted	1,028,337	-	12,776,670
Committed	-	-	25,145,042
Assigned	-	-	-
Unassigned	-	(280,468)	15,073,061
 Total Fund Balances	 <u>1,028,337</u>	 <u>(280,468)</u>	 <u>52,994,773</u>
 <i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	 <u>\$ 1,028,337</u>	 <u>\$ 203,300</u>	 <u>\$ 59,765,579</u>

* The due to/from amounts have not been reduced for intrafund activity.

KANAWHA COUNTY, WEST VIRGINIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND
For the Year Ended June 30, 2022

	General Operating	Federal Grants	Covid 19	County Manager's
REVENUES:				
Taxes	\$ 45,122,143	\$ -	\$ -	\$ -
Other taxes	3,324,878	- -	- -	- -
Licenses and permits	3,900	- -	- -	- -
Intergovernmental				
Federal	524,462	599,288	- -	- -
State	265,726	- -	- -	- -
Local	204,336	- -	- -	- -
Charges for services	1,201,848	- -	- -	- -
Fines and forfeitures	- -	- -	- -	- -
Interest	35,108	- -	117	- -
Miscellaneous	2,085,087	- -	24,759	1,020,979
<i>Total Revenues</i>	<i>52,767,488</i>	<i>599,288</i>	<i>24,876</i>	<i>1,020,979</i>
EXPENDITURES:				
General government	30,828,420	599,288	64,070	726,228
Public safety	9,350,934	- -	- -	- -
Health and sanitation	60,000	- -	- -	- -
Culture and recreation	417,090	- -	- -	- -
Social services	- -	- -	- -	- -
Capital projects	5,430,546	- -	- -	- -
<i>Total Expenditures</i>	<i>46,086,990</i>	<i>599,288</i>	<i>64,070</i>	<i>726,228</i>
<i>Excess (deficiency) of revenues over expenditures</i>	<i>6,680,498</i>	<i>- -</i>	<i>(39,194)</i>	<i>294,751</i>
OTHER FINANCING SOURCES AND USES:				
Operating transfers in	1,862,910	- -	- -	2,994,636
Operating transfers out	(6,699,685)	(1,485)	(178,061)	(687,298)
<i>Total Other Financing Sources and Uses</i>	<i>(4,836,775)</i>	<i>(1,485)</i>	<i>(178,061)</i>	<i>2,307,338</i>
<i>Net Change in Fund Balances</i>	<i>1,843,723</i>	<i>(1,485)</i>	<i>(217,255)</i>	<i>2,602,089</i>
<i>Fund Balances at Beginning of Year</i>	<i>13,509,808</i>	<i>184,213</i>	<i>216,459</i>	<i>1,092,558</i>
<i>Fund Balance at End of Year</i>	<i>\$ 15,353,531</i>	<i>\$ 182,728</i>	<i>\$ (796)</i>	<i>\$ 3,694,647</i>

KANAWHA COUNTY, WEST VIRGINIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND
For the Year Ended June 30, 2022

	Emergency Response	Building Demolition	Capital Maintenance	Records Management & Preservation
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	- -	- -	- -	- -
Licenses and permits	- -	170,998	- -	- -
Intergovernmental				
Federal	- -	- -	- -	- -
State	36,843	- -	- -	- -
Local	- -	- -	- -	- -
Charges for services	- -	- -	- -	- -
Interest	- -	- -	- -	- -
Miscellaneous	- -	61,413	- -	- -
<i>Total Revenues</i>	<i>36,843</i>	<i>232,411</i>	<i>- -</i>	<i>- -</i>
EXPENDITURES:				
Current:				
General government	270,861	- -	- -	- -
Public safety	- -	- -	- -	- -
Health and sanitation	- -	106,952	- -	- -
Culture and recreation	- -	- -	- -	- -
Social services	- -	- -	- -	- -
Capital projects	- -	- -	- -	- -
<i>Total Expenditures</i>	<i>270,861</i>	<i>106,952</i>	<i>- -</i>	<i>- -</i>
<i>Excess (deficiency) of revenues over expenditures</i>	<i>(234,018)</i>	<i>125,459</i>	<i>- -</i>	<i>- -</i>
OTHER FINANCING SOURCES AND USES:				
Operating transfers in	1,485	- -	- -	- -
Operating transfers out	- -	- -	- -	- -
<i>Total Other Financing Sources and Uses</i>	<i>1,485</i>	<i>- -</i>	<i>- -</i>	<i>- -</i>
<i>Net Change in Fund Balances</i>	<i>(232,533)</i>	<i>125,459</i>	<i>- -</i>	<i>- -</i>
<i>Fund Balances at Beginning of Year</i>	<i>621,215</i>	<i>202,429</i>	<i>- -</i>	<i>2,148</i>
<i>Fund Balance at End of Year</i>	<i>\$ 388,682</i>	<i>\$ 327,888</i>	<i>\$ -</i>	<i>\$ 2,148</i>

KANAWHA COUNTY, WEST VIRGINIA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GENERAL FUND
 For the Year Ended June 30, 2022

	Financial Stabilization	Voters Registration	Unemployment Compensation	Drug Court Program
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	- -	- -	- -	- -
Licenses and permits	- -	- -	- -	- -
Intergovernmental				
Federal	- -	- -	- -	- -
State	- -	- -	- -	- -
Local	- -	- -	- -	- -
Charges for services	- -	182	- -	- -
Interest	7,441	- -	- -	- -
Miscellaneous	- -	- -	- -	- -
<i>Total Revenues</i>	<u>7,441</u>	<u>182</u>	<u>- -</u>	<u>- -</u>
EXPENDITURES:				
Current:				
General government	- -	- -	5,078	- -
Public safety	- -	- -	- -	- -
Health and sanitation	- -	- -	- -	- -
Culture and recreation	- -	- -	- -	- -
Social services	- -	- -	- -	- -
Capital projects	- -	- -	- -	- -
<i>Total Expenditures</i>	<u>- -</u>	<u>- -</u>	<u>5,078</u>	<u>- -</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>7,441</u>	<u>182</u>	<u>(5,078)</u>	<u>- -</u>
OTHER FINANCING SOURCES AND USES:				
Operating transfers in	1,849,926	- -	- -	- -
Operating transfers out	(1,144,630)	- -	- -	- -
<i>Total Other Financing Sources and Uses</i>	<u>705,296</u>	<u>- -</u>	<u>- -</u>	<u>- -</u>
<i>Net Change in Fund Balances</i>	<u>712,737</u>	<u>182</u>	<u>(5,078)</u>	<u>- -</u>
<i>Fund Balances at Beginning of Year</i>	<u>14,002,170</u>	<u>6,203</u>	<u>70,682</u>	<u>1</u>
<i>Fund Balance at End of Year</i>	<u>\$ 14,714,907</u>	<u>\$ 6,385</u>	<u>\$ 65,604</u>	<u>\$ 1</u>

KANAWHA COUNTY, WEST VIRGINIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND
For the Year Ended June 30, 2022

	Capital Equipment	Debt Service	Special Health Insurance	Total General Fund
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ 45,122,143
Other taxes	- -	- -	- -	3,324,878
Licenses and permits	- -	- -	- -	174,898
Intergovernmental				
Federal	- -	- -	- -	1,160,593
State	- -	- -	- -	265,726
Local	- -	- -	- -	204,336
Charges for services	- -	- -	- -	1,202,030
Fines and forfeitures	- -	- -	- -	- -
Interest	- -	- -	- -	42,666
Miscellaneous	44,448	- -	3,620,257	6,856,943
<i>Total Revenues</i>	<i>44,448</i>	<i>- -</i>	<i>3,620,257</i>	<i>58,354,213</i>
EXPENDITURES:				
Current:				
General government	1,494,633	- -	4,463,041	38,451,619
Public safety	165,032	- -	- -	9,515,966
Health and sanitation	- -	- -	- -	166,952
Culture and recreation	1,075,690	1,710,171	- -	3,202,951
Social services	- -	- -	- -	- -
Capital projects	- -	805,045	- -	6,235,591
<i>Total Expenditures</i>	<i>2,735,355</i>	<i>2,515,216</i>	<i>4,463,041</i>	<i>57,573,079</i>
<i>Excess (deficiency) of revenues over expenditures</i>	<i>(2,690,907)</i>	<i>(2,515,216)</i>	<i>(842,784)</i>	<i>781,134</i>
OTHER FINANCING SOURCES AND USES:				
Operating transfers in	6,603,494	3,541,525	1,072,380	17,926,356
Operating transfers out	- -	- -	(497,921)	(9,209,080)
<i>Total Other Financing Sources and Uses</i>	<i>6,603,494</i>	<i>3,541,525</i>	<i>574,459</i>	<i>8,717,276</i>
<i>Net Change in Fund Balances</i>	<i>3,912,587</i>	<i>1,026,309</i>	<i>(268,325)</i>	<i>9,498,410</i>
<i>Fund Balances at Beginning of Year</i>	<i>2,098,596</i>	<i>2,028</i>	<i>(12,147)</i>	<i>31,996,362</i>
<i>Fund Balance at End of Year</i>	<i>\$ 6,011,183</i>	<i>\$ 1,028,337</i>	<i>\$ (280,472)</i>	<i>\$ 41,494,772</i>



**Independent Auditor's Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Required by *Government Auditing Standards***

Kanawha County Commission
407 Virginia St. East
Charleston, West Virginia 25301

To the Board of Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Kanawha County Commission, West Virginia (the County), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated February 15, 2023. Our report refers to other auditors who audited the financial statements of Kanawha Emergency Ambulance Authority, and Metro Emergency Operations Center of Kanawha County, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported separately by those auditors.

Internal Control over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did identify deficiencies in internal control that we consider to be material weaknesses and is reported in the schedule of finding as item 2022.001.

Kanawha County Commission

Independent Auditor's Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Required by *Government Auditing Standards*

Page 2

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Municipality's Response to Findings

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the County's responses and, accordingly, we express no opinion on them.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BHM CPA Group

BHM CPA Group Inc.
Huntington, West Virginia
February 15, 2023



Independent Auditor's Report on Compliance with Requirements Applicable to The Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance

Kanawha County Commission
407 Virginia St. East
Charleston, West Virginia 25301

To the Board of Directors:

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Kanawha County Commission's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on the County's major federal program for the year ended June 30, 2022. The County's major federal program is identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Kanawha County Commission complied, in all material respects with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2022.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (Government Auditing Standards); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County's and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program.

Board of Directors

Kanawha County Commission

Independent Auditor's Report on Compliance with Requirements Applicable to the Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance
Page 2

Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Management's Responsibility

The County's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

Board of Directors

Kanawha County Commission

Independent Auditor's Report on Compliance with Requirements Applicable to the Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance

Page 3

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

BHM CPA Group

BHM CPA Group, Inc

Huntington, West Virginia

February 15, 2023

KANAWHA COUNTY COMMISSION*Schedule of Findings*

2 CRT § 200.515

June 30, 2022

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any significant internal control deficiencies reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Program's Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under §.510(a)?	No
(d)(1)(vii)	Major Programs (list):	ARPA CFDA#21.027
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

KANAWHA COUNTY COMMISSION

Schedule of Findings
2 CFR § 200.515
June 30, 2022

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

Finding Number 2022-001 – Financial Reporting

Effective internal control over financial reporting requires that the County have implemented internal control procedures to prevent, detect and correct material misstatements on a timely basis. The unaudited financial statements prepared by the County had several accounts that were classified incorrectly. These accounts were adjusted to ensure that the financial statements were not materially misstated.

The County's management should make sure that the financial statements are reviewed thoroughly prior to being presented for audit to ensure proper classification and accuracy. In addition, management should provide adequate training to employees who are responsible for the completion of the financial statements.

Management Response:

The Director of Accounting, the preparer of the financial statements, has been made aware of the changes that were necessary and made to the Statement of Net Position by the auditor. Going forward the director will seek more assistance and clarification from the State Auditor's office, as well as consult with BHM CPA Group to better understand the changes made and the overall classifications of certain accounts. The County Clerk's office will also be exploring other options to ascertain further training to aid in the preparation of the financial statements.

Additionally, the financial statements will be prepared in a timely manner to allow for thorough review prior to being presented for audit to ensure proper classification and accuracy.

3. FINDINGS FOR FEDERAL AWARDS

None noted

