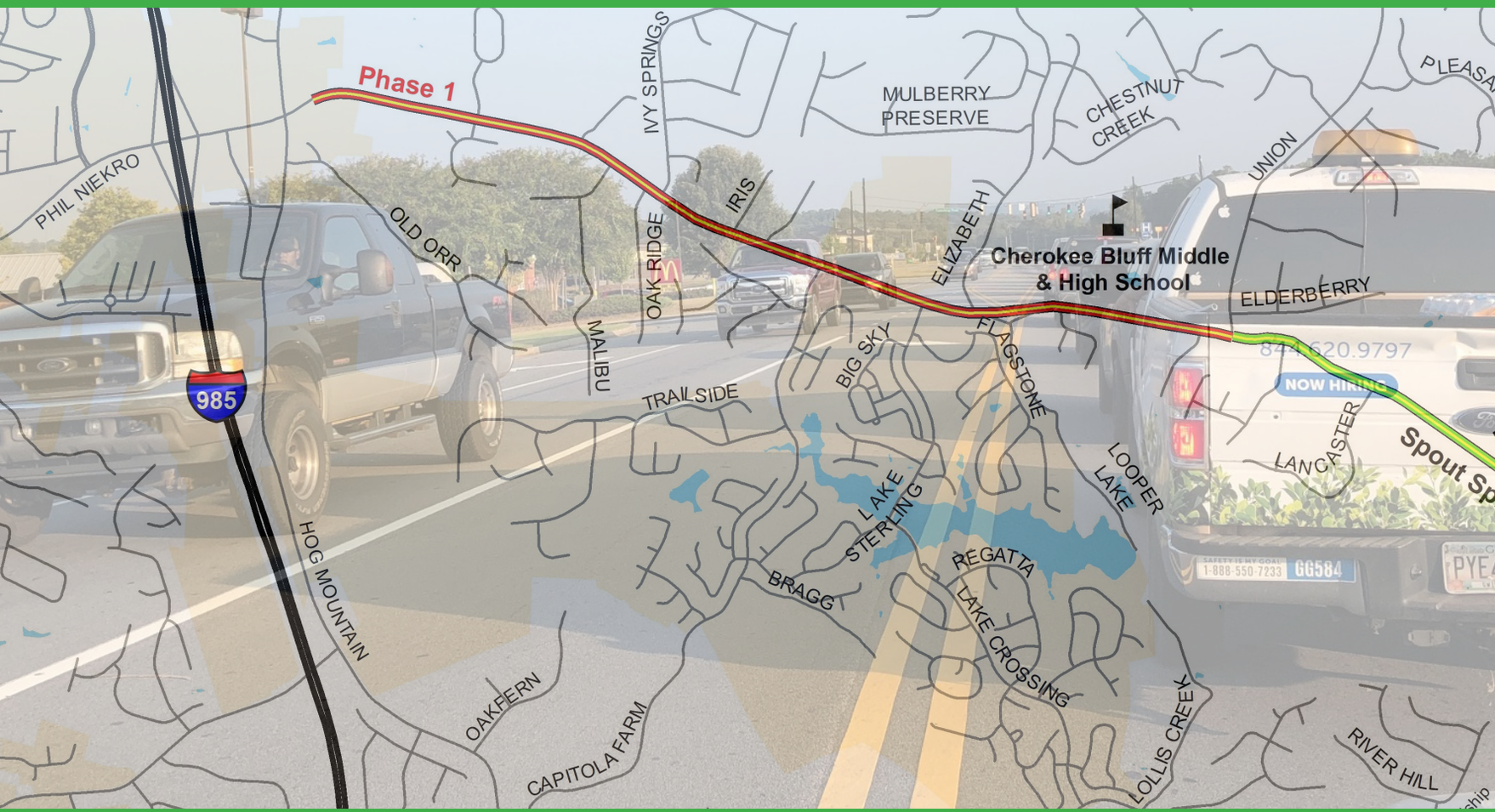
2019

Hall County Government's COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the year ended June 30, 2019

Mapping the course for Hall County's future



CAFR

HALL COUNTY

GEORGIA

Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2019



Hall County, Georgia

Prepared By:
The Department of Financial Services

HALL COUNTY, GEORGIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED June 30, 2019

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HALL COUNTY
GEORGIA
*We have it **all** in Hall*

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Jeff Stowe, District 4

COUNTY ADMINISTRATOR
Jock A. Connell

ASSISTANT
COUNTY ADMINISTRATOR
Marty Nix

ASSISTANT
COUNTY ADMINISTRATOR
Lisa Johnsa

COMMISSION CLERK
Lisa A. Ritchie

Hall County Government
BOARD OF COMMISSIONERS

December 12, 2019

Citizens,
Stakeholders,
Chairman,
And Board of Commissioners of
Hall County, Georgia:

We are pleased to present the fiscal year 2019 Comprehensive Annual Financial Report for Hall County, Georgia, which details our sound fiscal position. The County's strength is due in part to our long standing tradition of conservative fiscal management. In fiscal year 2019, Hall County Government continued to provide excellent services to its citizens while maintaining conservative spending practices.

The Comprehensive Annual Financial Report (CAFR) of Hall County, Georgia for the fiscal year ended June 30, 2019, was prepared as required by both local ordinances and state statutes. It provides detailed information on how the County receives, spends, and accounts for its revenues, along with key financial indicators. The County is responsible for the accuracy, fairness, and completeness of the data presented. This document contains all information necessary to gain an understanding of Hall County's financial activities in fiscal year 2019. We encourage readers to consider this transmittal letter in conjunction with the management discussion and analysis and annotated financial statements found immediately following the report of the Independent Auditor.

The County's financial statements have been audited by Bates, Carter, & Co., LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended June 30, 2019, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; internal controls; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that Hall County, Georgia's financial statements for the fiscal year ended June 30, 2019, are fairly presented in conformity with Generally Accepted Accounting Principles (GAAP). The independent auditors' report is presented as the first component of the financial section of this report.

Hall County receives financial assistance through various federal grant programs. Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) provides oversight and articulates government requirements for receiving and using federal awards. Audits of programs receiving federal grants have been performed for the fiscal year ending June 30, 2019. The required reports on supplemental information, compliance, internal controls and various supplementary schedules are included under the Compliance Section.

PROFILE OF THE GOVERNMENT

Hall County was established on December 15, 1818. It was named for Dr. Lyman Hall, a signer of the Declaration of Independence and later governor of Georgia. Hall County rests on the shores of the Chattahoochee River, Lake Sidney Lanier, and the foothills of the Blue Ridge Mountains. Lake Sidney Lanier is named for the Georgia author and musician Sidney Lanier, and was created in 1957. Lake Lanier generates over 10 million visitors annually, and most notably, hosted the rowing and sprint canoeing events during the **1996 Summer Olympics**. Hall County, located in northeast Georgia, is approximately 50 miles northeast of Atlanta and 40 miles northwest of Athens. Perfectly located one hour from the world's busiest airport, Hartsfield-Jackson Atlanta International Airport, Hall County is a highly desirable community, highlighting the best of what the State of Georgia has to offer. Whether it is raising a family, industry, recreation, quality of life, or retirement, Hall County is a true destination community. It is with sincere conviction and truth that we proudly boast, **"We have it *all* in Hall!"**



Lake Sidney Lanier

Hall County's population of 179,684 (U.S. Census Bureau 2010) has grown steadily in the last eight years. Between 2010 and 2019, the population changed by 12.5% compared with a state change in population of 8.6%. The fiscal year 2019 (July 1, 2018 estimates) estimated population of Hall County is 202,148. Gainesville-Hall County Metropolitan Statistical Area (MSA) is one of the top 50 fastest growing metropolitan areas in the United States. The County's largest incorporated municipality is Gainesville, with a population of 33,804 (U.S. Census Bureau 2010) representing 20% of the entire County population. Gainesville's population is now estimated at 40,464 by the U.S. Census Bureau 2018. Other municipalities include Clermont, Flowery Branch, Gillsville, Lula, and Oakwood; as well as, parts of Braselton, Buford, and Rest Haven.

Hall County operates under the commission form of government as set forth in its charter. The Board of Commissioners is comprised of five members – one Chairman is elected at-large and the other four are elected by their respective geographical districts. Elections for the district seats are staggered to provide some continuity on the Board of Commissioners. A County Administrator, appointed by the Board of Commissioners, serves as the administrative director of Hall County Government. The administrator provides direction to department heads and managers to implement policies set forth by the Board of Commissioners.

The citizens of Hall County also elect a number of other officials, including the Sheriff, Clerk of Court, Tax Commissioner, Magistrate Court Judge, Probate Court Judge, Solicitor General, District Attorney, Superior Court Judges, and State Court Judges.

The County government provides services, including road construction and maintenance, judicial and court-related functions, fire services, emergency services, 911 communications, animal control, sheriff, detention center, parks/recreation, community services, community development, and other general governmental services. The County provides landfill and recycling services, in addition to sewer in north and south Hall County areas.

The financial statements contained herein include all activities and functions of Hall County that are under the jurisdiction of the Board of Commissioners, as set forth in state and local law. Additionally, two component units are included in the financial statements because of their operational and financial relationships to the County. These

are the District 2 Public Health Department, which provides a variety of health related services in the County, as well as the Hall County Library System.

ECONOMIC CONDITIONS AND OUTLOOK

Local Economy

In fiscal year 2019, Hall County continued to see signs of strong economic expansion. Local Option Sales Tax collection was 6.0% higher in 2019 than in 2018. The Title Ad Valorem Tax has continued to provide significant revenue to the General Fund for fiscal year 2019. It provided $7.1 million in revenue to the General Fund in fiscal year 2019 compared to $6.2 million in fiscal year 2018. The Tax Digest value realized a 9.6% increase from the prior year. Building permit revenue increased 12.0% from fiscal year 2018 to 2019; additionally, business license revenue has continued to realize consistent and positive linear growth of approximately 2.0%. These increases provide the optimism for continued economic growth.

- The 2019 Milken Institute Report name the Gainesville-Hall County Metro Area as the Top Small Metro Area in Georgia and #3 in the nation for Best-Performing Small Metros. For 2017 and 2018, *Site Selection Magazine* has named Gainesville-Hall County as one of the top performing small metro areas in Georgia. The *U.S. Site Selection Magazine* also named Georgia the #1 State for Business for the sixth year in a row.

- During 2019, 12 businesses in Gainesville-Hall County added nearly 1,440 jobs and $254 million in capital investment. Since 2015, 95 new and expanded businesses have announced 4,600 jobs and $1.05 billion in capital investment.

- The County continued to see strong and consistent performance in the local economy. As of June 2019, the unemployment rate is 3.1% compared to last year's rate of 3.5%. This rate is less than the state at 3.7% and the national unemployment rate at 3.7%. The decrease to 3.1% represents one of the lowest unemployment rates in Georgia, and it is representative of the number of financially strong and diverse industries that can be found in this region of the state.

- The Gateway Centre Industrial Park, located northeast of Gainesville on the Highway 365 corridor, has strategically positioned this region of Hall County to grow over the next 10-20 years. The Gateway Centre has seen significant interest from domestic and international businesses, including investments by Kubota Manufacturing of America, that recently completed a 502,000 square foot facility on its 180-acre campus located within the Gateway Centre. The $220 million investment has added 580 new jobs and production lines. Overall, Kubota employs 1,300 people in Hall County.

- The Northeast Georgia Inland Port, the State of Georgia's second inland port, will be developed on 104-acres in the Gateway Centre Industrial Park adjacent to Highway 365. This facility is set to open in 2021 and will be operated by the Georgia Ports Authority and served by Norfolk Southern Railroad.

- Auto Metal Direct acquired a site in the Gateway Centre Industrial Park with plans to build a 300,000 square foot facility for its U.S. headquarters, sales, and fulfillment center.



Northeast Georgia Inland Port Announcement

- Fox Factory Holding Corporation, developer of high performance shock absorbers and racing suspension products, has announced plans to build a new $47 million manufacturing headquarters that will add 800 jobs.

- Mars Wrigley Confectionary added 170 new jobs and $60 million in new equipment to its Hall County facility, making it the largest fully integrated chewing gum manufacturer in the world. This facility employs over 900 people.

- Mincey Marble recently completed a 350,000 square foot headquarters and manufacturing facility on a 79-acre site in the Gainesville Business Park. The completion of this corporate campus has resulted in the Gainesville Business Park being at 100% capacity.

Education

- With three higher education institutions, Brenau University, University of North Georgia, and Lanier Technical College, located in Hall County, enrolling more than 16,000 students, this community is a leader in work force development.

- Brenau University has more than 3,500 students from 48 states and 17 different countries. The Graduate School Program continues to grow, with more than 1,000 master's and doctoral students. Brenau University contributes $150 million in direct and measurable economic impact in this region while employing 450 full-time staff.

- The University of North Georgia – Gainesville enrolls more than 8,500 students and offers 50 associate degree programs, 27 bachelor's degree programs, 20 graduate degree programs, two doctoral degree programs, and 20 certificate programs. Overall, UNG has 20,000 students enrolled across five campuses; 80% of those students come from 30 counties in northeast Georgia. Additionally, UNG enrolls students from all 50 states, every U.S. territory, and 97 countries. The UNG – Gainesville Campus is poised to expand its facilities, programs, and enrollment over the next few years due to additional capacity with the relocation of Lanier Technical College.

- Lanier Technical College has relocated its main campus to a 95-acre site north of Gainesville on Georgia Highway 365. The new campus has 335,000 square feet of teaching space and accommodates 5,000 students. Currently, Lanier Tech enrolls over 4,000 students and offers 155 programs of study. Graduates enjoy a 100% job placement rate.

- There are more than 35,500 students in grades K-12 between the Hall County and Gainesville City school systems. Each school system provides a rigorous curriculum, including the globally recognized International Baccalaureate (IB) program, and Science, Technology, Engineering, and Math (STEM) programs. Language curriculums in Spanish, English, and Mandarin Chinese, are offered along with various optional programs and career pathways that allow students to focus on their own individual/unique learning interests. Additionally, dual-enrollment has become popular, allowing students to get a head start on higher education.



University of North Georgia Gainesville Campus

- Hall County and Gainesville school systems, along with other K-12 institutions and colleges, are participating in work-based learning (WBL) opportunities. Over 700 high school students are participating in WBL, which includes apprenticeships and dual enrollment with local businesses and industries in the Gainesville-Hall County community. This is a major component of the workforce development initiative within Hall County.

- The County has nine private schools including Lakeview Academy, Riverside Military Academy, and Lanier Christian Academy. Riverside Military Academy's annual enrollment averages 530 cadets from 30 states and 25 nations. The annual economic impact that cadets and their families bring to Hall County each year is $35 million.

- Elachee Nature Science Center is the only SACS/AdvancED-accredited nature center in the southeastern U.S. and serves more than 34,000 preschool through grade 12 children annually through STEAM-based environment education field trips and Camp Elachee summer day camps. Additionally, Elachee Nature Sciene Center operates Elachee Nature Academy, a nature-based and fully accredited preschool through 1st grade program that allows students to spend 50% of their time learning outdoors.

Tourism

- Lake Sidney Lanier, a 38,000-acre reservoir with 692 miles of shoreline, is a multi-purpose lake that provides drinking water for 65% of Georgians and recreation for 10 million visitors annually.

- Lake Lanier Islands, employing over 400 people, is located in south Hall County, and offers 1,500 scenic acres of land hosting attractions that include golfing, beaches, cruises, outdoor recreational sports, fishing, horseback riding, and many more adventures.

- The Atlanta Falcons, a National Football League team, has a 50-acre headquarters and world-class training facility located in Flowery Branch.



Elachee Nature Science Center (photo courtesy of Elachee)

- Road Atlanta, a 2.54-mile International Grand Prix course, attracts 320,000 visitors annually, and hosts the annual Petit Le Mans.

- Hall County is home to the Northeast Georgia History Center, located on the Brenau University campus in downtown Gainesville, with a main focus on preserving and sharing the history of Northeast Georgia from the past 150 years.

- Chicopee Woods Park totals 2,674 acres, including eight miles of hiking trails within a 1,440-acre nature preserve that is one of Georgia's largest protected greenspaces. The preserve also includes natural history, ecology, live animal exhibits, Hall County's agricultural center, and 21 miles of mountain bike trails. Elachee Nature Science Center, located in Chicopee Woods Park, consists of a 1,500-acre forest nature preserve with 13 miles of hiking trails.

- The Atlanta Botanical Garden – Gainesville is a 168-acre preserve that features a visitor center, children's garden, amphitheater and pavilions. During the summer, numerous musical concerts highlight the programs offered at the amphitheater, including performances by Vince Gill, The Four Tops, and Indigo Girls. The children's garden includes a splash garden, chase path, and a glass dragon.

- Don Carter State Park boasts 1,300 acres of peace and tranquility. The park provides cottages, campsites, picnic shelters, shoreline to Lake Lanier, boat ramps, beaches, and has recently committed to adding a 12 mile network of hiking and equestrian trails.

Housing

- Housing developments such as Sterling on the Lake, Marina Bay on Lake Lanier, Reunion, and Mundy Mill offer master planned communities with amenities.

- Hall County has become a retirement destination. In 2018, *Where to Retire* magazine selected Gainesville-Hall County as a top retirement destination in the sixth edition of "America's 100 Best Places to Retire."

- High quality, gated retirement developments are located in Hall County. The Lanier Lodge overlooking beautiful Lake Lanier on Thompson Bridge Road has 90 units, including 20 assisted living units. Lanier Village Estates is a continuing care retirement facility and has 340 residents with plans to expand by adding 31 new carriage homes and 11 additional assisted living beds. Cresswinds on Lanier is a 410-acre, age-restricted retirement development and will have more than 900 homes upon completion. Other growing retirement developments include Del Webb at Chateau Elan, Village of Deaton Creek by Del Webb, The Holbrook, Ashton Senior Living, BeeHive Homes, and Myrtle Terraces.

- Walton Summit has recently been completed near Downtown Gainesville and includes 250-units of public housing, affordable housing, and market-rate housing. Additionally, the Trees of Gainesville, a 350-unit, multi-family housing project, next to Gainesville Middle School and the Frances Meadows Aquatic Center opened in 2018.

- The Limestone Parkway and New Holland Marketplace corridor has become a vibrant area of growth in Hall County. Located near Interstate 985 exit 24, this commercial and residential zone has seen a recent influx of residential developments including The Mill at New Holland, a 274-unit, multi-family project and Lake Shadow Townhomes, a 52-unit project.

Healthcare

- A recent healthcare study found that Gainesville-Hall County is home to 366 healthcare service providers employing over 12,500 people, which is approximately 13% of the Hall County workforce. Through the various healthcare providers, including the Northeast Georgia Health System, Longstreet Clinic, Northeast Georgia Diagnostic Clinic, Good News Clinic, and others, residents in Hall County have access to nationally recognized healthcare in a variety of specialties.

- Northeast Georgia Medical Center has been recognized in recent years as Georgia's #1 Hospital for heart, stroke, and women's services, and among the top ten in the nation according to CareChex, an independent healthcare quality rating service. Designated as a Level II Trauma Center, NGMC has surpassed the $1.8 billion mark in annual local and state economic impact, according to a study conducted by the Georgia Hospital Association.

- Northeast Georgia Medical Center's Graduate Medical Education program welcomed their first 26 residents in 2019. The program plans to expand to potentially 178 residents across six specialties – internal medicine, family medicine, general surgery, OB/GYN, psychiatry, and emergency medicine by 2023. According to research conducted by the University of Georgia's Carl Vinson Institute of Government, this program will enhance the local economy by creating 300 jobs by 2023 and generate an economic impact of $66 million from 2019-2023, and approximately $18 million per year after that.



Northeast Georgia Medical Center Gainesville Campus, located in Hall County

- Longstreet Clinic, Northeast Georgia Physicians Group, and Northeast Georgia Diagnostic Clinic, three physician groups located in Hall County, continue to grow annually. Each have been listed in Atlanta's "Top 25 Physicians Groups Practices" by the Atlanta Business Chronicle.

- Good News Clinics, with annual services to over 3,500 patients totaling approximately $24 million, is a volunteer, nonprofit healthcare center providing medical and dental services to Hall County's low-income and uninsured.

MAJOR INITIATIVES & ACCOMPLISHMENTS

Fiscal year 2019 proved to be focused on future planning, human capital, and investments in physical infrastructure and capital outlay, as Hall County found itself realizing the impact of positive economic improvements throughout the North Georgia and Metro Atlanta regions. Hall County Government has a consistent history of maximizing available revenues, while minimizing the tax burden on property owners and citizenry. Even more impressive has been Hall County's ability to provide and improve upon necessary services to its citizens, including enhancements to public safety (sheriff, fire services, and emergency services), major infrastructure improvements (roads, bridges, intersection enhancements, and sewer utilities), quality of life (park and leisure capital investments, housing initiatives, and property beautification), and initiate new programs to benefit residents, including the following:

Service Delivery Strategy

In 2017, Hall County and cities located wholly or partially in Hall County reached an agreement to ensure that services are being delivered in an effective and cost-efficient manner, and are not being duplicated between county and city governments. As a result, the County and cities entered into a new Service Delivery Agreement that articulates how services are provided throughout the county by each jurisdiction and the funding for those services. For Hall County, this resulted in creating three new service districts – Emergency Services, Development Services, and Parks and Leisure Services – that became effective on July 1, 2018 (fiscal year 2019). The three new service districts are reported in this Annual Report. Additional information may be found on the Hall County website: ***hallcounty.org***

General Government

Administration

Under the direction of the Board of Commissioners, and in conjunction with staff, Hall County Administration continues to intentionally build upon the County's strong financial position and strategically plan for the future. In August 2018, the Hall County Board of Commissioners formally adopted the Hall County Strategic Plan, which covers a 10-year time frame and provides a road map for County leadership to use in the following key focus areas: economic and workforce development, infrastructure, transportation, quality of life, and internal operations. In alignment with the strategic plan, during fiscal year 2019, Administration focused on compensation and benefit adjustments, succession planning, and the implementation/execution of the multi-year comprehensive capital improvement plan.

Fiscal year 2019 also resulted in the initiation of numerous planning documents, including the Fire Station Location Master Plan, Parks and Leisure Master Plan, and the Sewer Master Plan. Through the input of citizens, various participants, and internal staff, each master plan has been carefully analyzed and developed to ensure Hall County provides the most efficient, effective, and highest quality of services to all stakeholders of Hall County. These resources will be integral for continued operational and service delivery excellence as Hall County is positioned to grow in population over the coming years.

Also during the fiscal year 2019 budget year, Hall County celebrated its Bicentennial. Included in the year's commemorations was a Bicentennial television series, airing online and on Hall County's public access television station. Bicentennial calendars were also produced this year in conjunction with the Lake Lanier Convention and Visitor's Bureau, and the University of North Georgia. A Bicentennial Sculpture Exhibition has been held on the grounds of the Hall County Government Center, and a Bicentennial Concert was held in partnership with the Gainesville Jaycee's annual Mule Camp Market.

Hall County provides government services to numerous stakeholders throughout the greater Hall County community and Northeast Georgia Region. All employees operate the daily business of the government following the organizational values established by the Board of Commissioners. The Hall County organizational values of ***S.E.R.V.E***. are as follows:

- **Serving Citizens**- We will always highly value the citizens we serve as the object of our continual focus on services. We will support the advancement of professionalism to our citizens and within the organization by our conduct, speech, demeanor and decision making.

- **Enhancing Community**- We will pursue innovative and creative means of advancing the organization forward to meet the expectations of growth and economic development opportunities in the future.

- **Responsible Stewardship**- We will exhibit the highest level of stewardship to the citizens we serve, recognizing we are ultimately accountable to the public for our actions and duties.

- **Valuing Transparency**- We will maintain openness and transparency as a basic tenet of our organizational structure. We will adhere to the highest level of ethical standards in the execution of our duties and responsibilities.

- **Efficient Cooperation**- We will respect each member of staff as a necessary and vital member of the organization, recognizing the importance of the unique gifts, abilities, experiences and talents which are integral to the organization reaching its maximum potential; in order to best serve the citizens of Hall County.

Building Maintenance

This division is charged with two distinct responsibilities: the repair and maintenance of all Hall County buildings and facilities, including their plant systems and equipment, and secondly, facility operations. Together, both sections work to ensure a safe and comfortable environment for Hall County employees and citizens to work in or visit. Building Maintenance moved forward with a number of improvements to County facilities in fiscal year 2019, including numerous roof replacements, HVAC replacements, mechanical improvements, and overseeing the continuation of energy efficiency upgrades throughout County buildings and grounds, including the Hall County Government Center sidewalk exterior lighting project. The Building Maintenance Division also completed a comprehensive county roof assessment to confirm the status of all county facilities, and worked with a third party expert to determine a multi-year replacement plan outlining cost estimates to assist in developing the capital improvement plan. This, along with other intentional planning efforts in the areas of HVAC, interior and exterior lighting, and energy efficiency, signifies the need for meaningful capital investment throughout Hall County Government while adhering to prudent financial practices by identifying funding for all potential projects.

Construction Management

Beginning in fiscal year 2019, Hall County leadership implemented a new Construction Management Division that oversees all in-house vertical building projects, including new construction and major repair/renovation. This new department is focused on quality construction and project management by utilizing subcontractors and in-house resources to contract at the lowest possible cost. Hall County is going through a season of unprecedented capital investment focused around increasing square footage for staff to provide, and citizens to realize, the most efficient and highest quality services. Construction Management initiated or completed various construction projects during fiscal year 2019, including the Main Library renovation, Hall County Pharmacy/Clinic Renovation, Courthouse Annex, Main Courthouse renovation, remodel of the 4th floor of the Government Center, and continued investments at Healan's-Head Mill. All projects are focused on adding capacity and functionality to our growing community to best provide services in an efficient and effective manner.

Judicial Services

This function of Hall County Government includes Superior Court, State Court, Probate Court, Magistrate Court, Juvenile Court, Solicitor's Office, District Attorney, Public Defender, the Clerk of Court, Treatment Services, and Probation Services. During the fiscal year 2019, the Court System continued to focus on effective use of space and has taken strategic action to best utilize building capacity to serve taxpayers. The major initiative for the Court System has been the refurbishment of the Hall County Courthouse and Courthouse Annex to provide more functionality for all courts. In July and August 2018, the Probate and Juvenile courts relocated to the Courthouse Annex, which is located next door to the main courthouse. The project was budgeted at $2.5 million and funded out of SPLOST VI. Once the Courthouse Annex Project was completed, the Main Courthouse Renovation Project commenced to provide better functionality to Superior Court, State Court, the Solicitor General's Office, District Attorney's Office, Court Administration, and the Sheriff's Court Services Division. This project resulted in two new courtrooms being constructed and various office build-outs for increased capacity and functionality. Additional capital investments were focused around technology enhancement and logistical efficiency.



Main Hall County Courthouse located in downtown Gainesville

Public Works

Engineering/Roads



Tumbling Creek Bridge nearing completion

Hall County is responsible for over 1,100 lane miles of road, which is evaluated on an annual basis and rated using a scoring system to identify resurfacing priorities. In addition to the annual resurfacing projects, the major road project throughout fiscal year 2019 was the Spout Springs Road Widening Project from a rural two-lane road connecting Flowery Branch to Braselton, to a more robust, efficient, and safer stretch of road for Hall County residents and visitors. Right-of-way acquisitions began in fiscal year 2017 and will continue into fiscal year 2020. Hall County is in the final stages of the right-of-way acquisition and has already realized $8.2 million in reimbursement from the State of Georgia associated with the Spout Springs Project that will be reinvested into the Sardis Road Connector right-of-way acquisition that is estimated to commence by the middle of fiscal year 2020. The Spout Springs Road Widening construction phase will be completed by the Georgia Department of Transportation and will be let in late fall 2019. The Tumbling Creek Bridge Project was completed during 2019 and provides a safe and efficient crossing over the Norfolk Southern Railroad. Additional projects included the Hubert Stephens Bridge Replacement, Jim Hood Road and Odum Smallwood Intersection Improvement, the JM Turk Road round-a-bout project, various traffic safety enhancements, and numerous culvert replacements throughout the County.

Solid Waste Disposal Facility

The Solid Waste Disposal Facility is made up of three main divisions – Landfill, Resource Recovery (recycling), and Solid Waste – that are responsible for the safe and efficient collection, transportation, sorting, and disposal of solid waste and recyclable material. Hall County Public Works leadership ensures compliance with the Environmental Protection Division's rules and regulations for waste disposal and operates all facilities in a safe and efficient manner for the protection of citizens and employees. During fiscal year 2019 Hall County constructed a new collection cell at the Hall County Landfill; officially this project was the Landfill Phase II, Cell II which will provide the continuation of required waste collection for the residents and stakeholders of Hall County. The Hall County Landfill has current land capacity for four phases, with each phase having multiple cells. Hall County is in the final stages of operating Phase II, Cell I and will transition operations over to Phase II, Cell II in early fiscal year 2020. Future plans for Phase II, Cell III have been determined for preliminary planning purposes and budget development and have been identified as a capital project in fiscal year 2023-2024 as part of the SPLOST VIII Program. Hall County's Landfill has a current life expectancy of approximately 25 years and is estimated to reach full capacity and close in calendar year 2045.



Hall County Landfill Phase II Cell II Construction

Water and Sewer System

The focus in fiscal year 2019 has been strategically identifying capital investments for the sewer system in the coming years through the multi-year capital improvement plan and the development of the Sewer Master Plan. The updated master plan is expected to be complete in fiscal year 2020 and will include a 20-year capital investment plan and financial pro forma to help intentionally expand the sewer system. Capital investment has continued during 2019 and includes enhancements at the Spout Springs Water Reclamation Facility with the addition of an on-site dewatering facility that improves the treatment process and will reduce operating expenditures by a projected $150,000 annually. The Southeast Sewer Basin Expansion Project began in fiscal year 2019 and includes approximately 5,000 linear feet of sewer line to serve the Road Atlanta Racing Complex and surrounding area. Design and engineering continued for the future Friendship Road Sewer Project that will add critical infrastructure along the State Route 347 (Friendship Road) corridor, which is a six-lane parkway in south Hall County. This is a $10 million project that will be partially funded by SPLOST VII and SPLOST VIII. Finally, Hall County focused on pump station rehabilitation which will take multiple fiscal years to complete. Currently, the County operates 19 sewer pump stations that are in operation 24 hours a day, year round, and need continual monitoring, repair and maintenance, and renovations.

Public Safety

Fire and Emergency Services

Annually, the Hall County Fire Services Department, consisting of three divisions – Fire, Emergency Medical and Emergency Management – responds to more than 22,000 emergencies. Keeping this service volume at the forefront of decision-making, fiscal year 2019 resulted in a continued strategic investment in efficient and effective service delivery, while expanding the department's commitment to serving our community with honor, courage, and integrity. Continual capital investment and equipment replacement was the emphasis during fiscal year 2019, and included, renovations of fire stations built in the late 1980s/early 1990s, roof replacement, resurfacing of fire station parking lots, investment in portable radios, vehicle/apparatus replacement, a new Fire Pumper Apparatus for Fire Station 7, and various other lifesaving equipment. Additionally, the design and planning to relocate Fire Station 1, currently on Highway 129 South, and a new Fire Station 17, to be located in South Hall, moved forward in fiscal year 2019. Construction is expected to launch in fiscal year 2020/2021.

Law Enforcement

The Hall County Sheriff's Office is a full service law enforcement agency that provides 24-hour uniform patrol, School Resource Officers (SROs), school crossing guards, the A.D.V.A.N.C.E. (youth education) program, neighborhood watch programs, criminal investigations, dive and SWAT teams, courthouse security, inmate work details, community service (clean streets) bus program, work release program, and operates one of North Georgia's largest detention centers (1,134 inmate capacity). The Sheriff's Office's sincere and dedicated commitment to protect "all we serve" is highlighted in the $39.6 million operating budget, which represents the largest program service budget in the General Fund.

During fiscal year 2019, Sheriff Gerald Couch and his leadership continued to address an aging fleet through an annual plan to inject new capital into the Sheriff's Office utilizing funding from SPLOST VII and the Capital Projects Fund. This annual plan provides funding for approximately 25 vehicles with a total cost of just under $1 million. This investment will maintain the dependability and consistency of public safety services while reducing maintenance costs. The Sheriff's Office has also implemented a new records management program to provide a more comprehensive and efficient operating environment for public safety information to be generated and transmitted through a secure platform to various functions within Hall County Government. Additionally, new body cameras and tasers have been implemented for the Sheriff's Office Patrol Division to better align Hall County's operation with industry standards. The records management software and the body camera/taser investments have been realized through capital leases that have a 5-year term. The total debt service for both capital investments is $772,000 and is part of the annual operating budget for the Sheriff's Office.

Recreation and Culture

Parks and Leisure

In fiscal year 2019, the Parks & Leisure Services Department continued to maintain and operate one of the largest and most diverse park systems in the state. Consisting of 28 facilities/parks and approximately 1,975 acres, our parks offer something for everyone. Community centers, athletic complexes, greenspace, trails, campgrounds, beaches, and a reservoir all provide something unique and enhance Hall County's quality of life.

Fiscal year 2019 focused primarily on the Parks Master Plan, renovations/restorations to various parks, and the launch of the Murrayville Park Renovation Project. Restorations at River Forks Park began earlier this year as part of an ongoing project to restore much of the RV campsite area. A number of the RV sites were re-designed and enlarged to include new RV pads, new fencing, and decking to the lake overlooks. In addition, newly designed retaining walls and other landscaping efforts have been completed. Restorations also included updating, painting, and remodeling of bathrooms, and the reconstruction of the park's main office. This work has been completed using in-house work crews and the parks maintenance team. Restorations to more RV sites and bathrooms will continue in fiscal year 2020.



River Forks Park

Murrayville Park was closed in 2011 due to necessary budget reductions because of the Great Recession. Once renovated, this reopened park will feature new tennis courts, exterior lighting, a parking lot, repaved roads, a playground, and ball fields. Throughout Hall County, various park improvements and enhancements are ongoing and include upgraded playground equipment, resurfaced tennis courts, resurfaced park facility parking lots and roads, ball field improvements, resurfaced gym floors, and new pickleball courts.

Agencies, Component Units, and Strategic Partnerships

Housing

Hall County and the City of Gainesville have been engaged in numerous enhancements focused on quality of life in the downtown area. During fiscal year 2019, Hall County and Gainesville worked together to establish the Gainesville-Hall County Land Bank that operates as an independent board to rehabilitate blighted and abandoned properties. The overarching goal of the Land Bank is to take an abandoned property and transform it into a home that benefits the surrounding neighborhood/community. The Land Bank will have the ability to acquire, manage, and sell vacant property that may be sitting idle due to foreclosure, title issues, tax delinquency, or county/city code violations. Additionally, Hall County has partnered with various stakeholders to reestablish a Georgia Initiative for Community Housing (GICH) in our community. This program is offered through the Georgia Department of Community Affairs and helps local communities create and launch a locally based plan to meet housing needs. Hall County has taken a leadership role in establishing this three-year program in collaboration with the City of Gainesville, the Gainesville Housing Authority, Hall County United Way, Habitat for Humanity, and numerous

other stakeholders, to provide technical assistance to meet housing needs and connect our citizens with housing assistance.

Library System

The Hall County Library System is a legally separate entity classified as a component unit for financial reporting purposes, and governed by a 10 member board of trustees appointed by the Hall County Board of Commissioners. The library system serves all citizens of Hall County and includes the main branch (headquarters) in downtown Gainesville and four branches located throughout the County. One of the primary funding sources for the Library System is the Hall County General Fund, with fiscal year 2019 funding totals of $2.2 million, to be used for program service delivery in the form of daily operations, books, technology, online databases, and research applications to assist County residents and visitors with informational, knowledge, and recreational needs. In fiscal year 2019, construction began on the Downtown Gainesville Main Branch Renovation Project. This is an approximately $5.3 million comprehensive renovation that will include 9,000 square feet of additional library space, a new large meeting room for programs and community events, new study rooms, increased space for youth services, and an overall facelift to the exterior of the building with double pane windows. This project has a tentative completion date of summer 2020 and has multiple funding sources including SPLOST, a state grant, and Impact Fees.

Capital Improvement Program

Maintaining and expanding the County's infrastructure – including sewer, recreation, transportation, criminal justice, and public safety – remains a high priority for the County. The Capital Improvement Program (CIP) captures and coordinates the needs and plans of all County departments. A five-year plan provides for current development, finance, and maintenance needs. This dynamic plan is comprehensive and has appropriately identified capital projects and equipment purchases, provides a planning schedule, and identifies options for financing all projects. The benefits of developing a capital improvement plan, such as the one adopted by the Hall County Board of Commissioners, is that it synchronizes capital and operating budgets, systematically evaluates competing demands for resources, allows for continual prioritization and optimization of financial resources, links strategic and comprehensive plans with financial capacity, and informs the public regarding investment infrastructure. The Hall County Capital Improvement Plan is a fluid document that will be evaluated annually during the budget development process to match capital investment with financial resources and organizational/community need, and is in accordance with state requirements.

A significant number capital projects are budgeted and paid for by SPLOST funding. The majority of projects initiated or completed in 2019 were funded through SPLOST. The SPLOST VII referendum was approved by voters in March 2015 and officially commenced on July 1, 2015. SPLOST VII is projected to earn $158 million over five years, contributing to road improvements, Fire Station 1 relocation, a new fire station, fire apparatus and heavy equipment, ambulance replacements, water and sewer expansion, recreational facilities, a comprehensive E-911 technology upgrade, a new Senior Center, and other projects that would not otherwise be possible. As of June 30, 2019 (end of year four), proceeds collected were 5.0% higher than projections.

Debt Service

Hall County is committed to sound debt management processes and oversight. The overall vision is to utilize long-term debt to provide resources to finance needed capital improvements, while accumulating adequate resources to repay the debt. Also, it is the County's goal to maintain and improve its credit rating through strong financial administration. Currently, Standard and Poor's bond rating for Hall County is AA-/Stable. Moody's Investors Service rating for the County is Aa2. Fitch Ratings state Hall County's general obligation bond rating at AA. All three ratings represent the County's commitment to sound fiscal management and is a direct reflection of the County's financial strength, operating effectiveness, conservative budgeting, and strong economic development, including future opportunities. Additionally, this rating incorporates the County's sizeable tax base and manageable debt service profile. Since 2012, Hall County, under the leadership of the Board of Commissioners, has reduced the total primary countywide debt (governmental and business-type activities) by $33.3 million, from $70.7 million to $37.4 million.

Internal Controls

County management maintains internal accounting controls to ensure that the County's assets are protected from loss, theft, or misuse, and that adequate accounting data allows financial statements to conform to generally accepted accounting principles. These controls provide reasonable, but not absolute, assurance of meeting our objectives, recognizing that the cost of an accounting control should not exceed the likely benefit, and evaluating costs and benefits requires management estimates and judgments.

Budgetary Controls

Sound financial management and legal compliance require good budgetary controls. State statutes require the County to operate under an annual balanced budget adopted by local resolution. Within each fund, expenditures may not legally exceed appropriations at the department level. Department officials have limited access to the accounting software that provides operational control of departmental budgets, along with utilizing an encumbrance accounting system.

The Financial Services Department is responsible for compiling an annual budget for all County funds. No later than June 30 of each year, the County Administrator submits a proposed budget for the ensuing fiscal year for each County fund. The Board reviews the budget, meets legal requirements for advertising the budget and holding public hearings, and then adopts the annual budget prior to the first regularly scheduled Commission meeting of the fiscal year.

Independent Audit

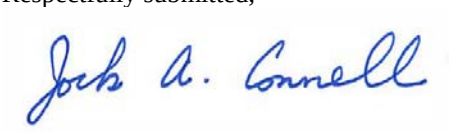
The financial statements are prepared in compliance with governmental reporting standards issued by the Governmental Accounting Standards Board, guidelines issued by the Government Finance Officers Association of the United States and Canada, and generally accepted accounting principles applicable to government entities. Georgia requires an annual audit by an independent Certified Public Accountant. The preparation, design, and publication of this Comprehensive Annual Financial Report represent collaboration by the Financial Services Department in conjunction with the public accounting firm of Bates, Carter and Company, LLP.

Awards and Acknowledgements

In 2019, for the 27th consecutive year, Hall County received a Certificate of Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for fiscal year 2018. The award honors easily readable, efficiently organized, comprehensive annual financial reporting that meets program standards. The certificate recognizes the use of generally accepted accounting principles and meeting applicable legal requirements. The County intends to maintain and surpass this standard, and to submit this and future reports to GFOA for consideration.

Administration and the Financial Services Department appreciate the various county departments and offices for their assistance and contributions throughout the year in matters pertaining to the financial affairs of the County. We also thank the accounting firm of Bates, Carter and Company, LLP for their technical guidance and commitment to excellence in financial standards and governmental accounting. Finally, we thank the Board of Commissioners for their support, guidance, and responsible stewardship of the financial affairs of the County.

Respectfully submitted,





Jock A. Connell
County Administrator

Zachary T. Propes, CPA
Director of Financial Services

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Hall County

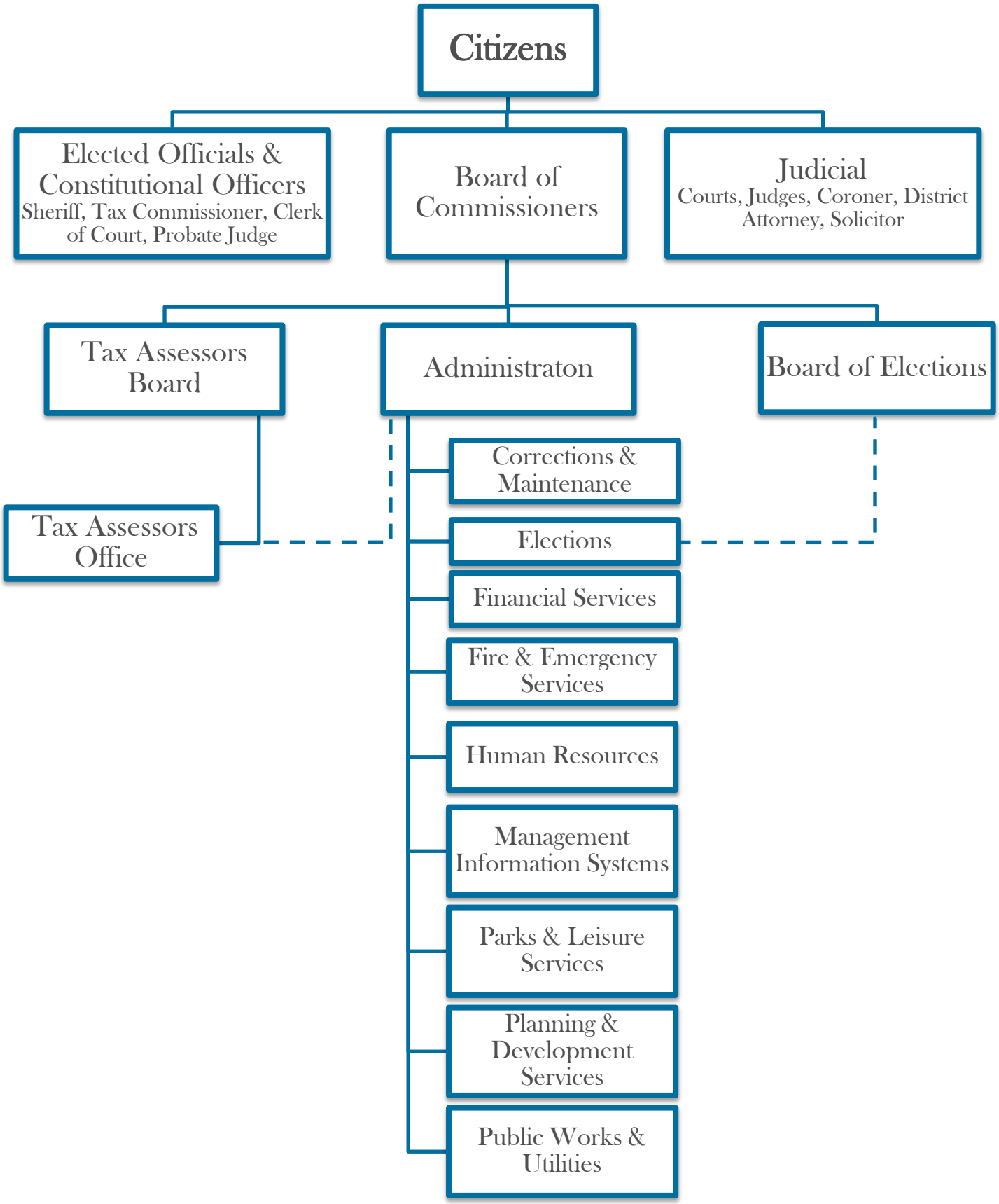
Georgia

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2018

Christopher P. Morrill

Executive Director/CEO


Citizens
Elected Officials & Constitutional Officers
Sheriff, Tax Commissioner, Clerk of Court, Probate Judge
Board of Commissioners
Judicial
Courts, Judges, Coroner, District Attorney, Solicitor
Tax Assessors Board
Administraton
Board of Elections
Tax Assessors Office
Corrections & Maintenance
Elections
Financial Services
Fire & Emergency Services
Human Resources
Management Information Systems
Parks & Leisure Services
Planning & Development Services
Public Works & Utilities

Officials of Hall County

Board of Commissioners
Hall County, GA

Richard Higgins, **Commission Chairman**
Kathy Cooper, **District 1 Commissioner**
Billy Powell, **District 2 Commissioner**
Shelly Echols, **District 3 Commissioner**
Jeff Stowe, **District 4 Commissioner**



Constitutional Officers and Elected/Appointed Officials

Charles Baker, **Clerk of Court**
Lee Darragh, **District Attorney**
Lindsay Burton, **Juvenile Court Chief Judge**
Margaret Gregory, **Magistrate Court Chief Judge**
Patty Walters Laine, **Probate Court Judge**
Brad Morris, **Public Defender**
Gerald Couch, **Sheriff**
Stephanie Woodard, **Solicitor – General**
B.E. Roberts III, **State Court Chief Judge**
Larry Baldwin II, **State Court Judge**
John Breakfield, **State Court Judge**
Kathleen Gosselin, **Superior Court Chief Judge**
Clint Bearden, **Superior Court Judge**
Jason Deal, **Superior Court Judge**
Andrew Fuller, **Superior Court Judge**
Bonnie Oliver, **Superior Court Judge**
Darla Eden CPA, **Tax Commissioner**

Administration



Jock Connell
County Administrator



Marty Nix
Assistant County Administrator



Lisa Johnsa
Assistant County Administrator



Katie Crumley
Public Information Officer



Lisa Ritchie
Commission Clerk

Hall County Department Heads

Walt Davis, **Corrections and Maintenance**
Reggie Forrester, **Court Services**
Lori Wurtz, **Elections and Voter Registration**
Zachary Propes CPA, **Financial Services**
Chris Armstrong, **Fire and Emergency Services**
Bill Moats, **Human Resources**
James Thomas, **Management Information Systems (MIS)**
Mike Little, **Parks and Leisure Services**
Sarah McQuade, **Planning and Development Services**
Srikanth Yamala, **Public Works and Utilities**
Steve Watson, **Tax Assessors' Office**

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INDEPENDENT AUDITOR'S REPORT

December 12, 2019

Board of Commissioners
HALL COUNTY, GEORGIA
Gainesville, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of HALL COUNTY, GEORGIA, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Hall County Health Department, component unit of the County, as of and for the year then ended June 30, 2019, which represent 0.78%, 0.78%, and 0.70%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose report has been furnished to us and our opinion on the basic financial statements, insofar as it relates to the amounts included for the Hall County Health Department is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor

considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of HALL COUNTY, GEORGIA, as of June 30, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of the Net Pension Liability - ACCG Restated Pension Plan for Hall County Employees, Schedule of Contributions - ACCG Restated Pension Plan for Hall County Employees, Schedule of Notes to Required Supplementary Information - ACCG Restated Pension Plan for Hall County Employees, Schedule of Changes in the Net OPEB Liability and Related Ratios - Hall County, Georgia Postretirement Health and Life Insurance Benefit Plans, Schedule of Employer Contributions - Hall County, Georgia Postretirement Health and Life Insurance Benefit Plans, Schedule of Notes Required Supplementary Information - Hall County, Georgia Postretirement Health and Life Insurance Benefit Plans, Budgetary Comparison Schedule - General Fund, and Budgetary Comparison Schedule - Fire District Fund listed in the table of contents be presented 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 procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries 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 statements, 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the HALL COUNTY, GEORGIA's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, Schedule of Projects Constructed with Special Sales Tax Proceeds which is presented for purposes of additional analysis as required by Official Code of Georgia 48-8-121, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis 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 is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, Schedule of Projects Constructed with Special Sales Tax Proceeds, and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information identified above is fairly stated in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2019, on our consideration of the HALL COUNTY, GEORGIA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the HALL COUNTY, GEORGIA's 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 HALL COUNTY, GEORGIA's internal control over financial reporting and compliance.

Bates, Carter & Co., LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Hall County, Georgia, we offer the readers of Hall County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2019. This discussion's intent is to: (1) assist the reader in understanding significant financial issues; (2) provide an overview of the County's financial activities; (3) identify changes in the County's financial position; (4) identify material deviations from the original budget; and (5) identify individual fund issues or concerns. We encourage readers to consider the material presented here in conjunction with additional information furnished in the financial statements and the notes to financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The County's basic audited financial statements are comprised of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The government-wide financial statements, presented on pages 1 and 2, are designed to provide readers with a broad overview of Hall County's finances in a manner similar to that of private-sector business reporting. All governmental and business type activities are combined to arrive at a total for the Primary Government. There are two government wide statements, the statement of net position and the statement of activities which are described below:

- Statement of Net Position presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. Increases or decreases in net position serve as a useful indicator of whether the financial position of the County is improving or deteriorating. It is important to note that this statement combines the governmental fund's current financial resources (short term) with capital assets and long term liabilities.

- Statement of Activities presents information showing how the Government's net position changed during the most recent fiscal year. The statement format is different from a traditional "income statement." The format is intended to portray the extent to which governmental activities are funded by taxes and the extent to which business-type activities are supported by the revenues they generate. The statement presents all underlying events that effect the changes in net position, regardless of the timing of related cash flows. Therefore, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Each of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, judicial, public health and welfare, public safety, public works, recreation and culture, housing and development, and intergovernmental. The business-type activities of the County include the solid waste disposal facility, water, and sewer/wastewater operations.

The government-wide financial statements include not only Hall County, Georgia, itself (known as the primary government), but also a legally separate Health Department and Library for which Hall County, Georgia, is financially accountable. These legally separate entities are designated as component units of the County due to the significance of their operational or financial relationships with the County. Financial information for these component units is reported separately from financial information presented for the primary government itself.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Hall County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities (in the government-wide financial statements).

The County maintains separate governmental funds to account for the following activities: General; Special Revenue (Fire Services, Emergency Services, Development Services, Parks and Leisure Services, Emergency Telephone System, Parks Marina, Grants, Special Assessments, Restricted Programs, Law Library, Allen Creek Soccer Complex, and Hotel Motel Tax); and Capital Projects (SPLOST, Capital Projects, Impact Fees, and State Roads). Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Fire District, SPLOST, Capital Projects, and Impact Fees, all of which are considered to be major funds. Data from the other (non-major) governmental funds are combined into a single aggregated column. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Hall County adopts an annual appropriated budget for its general fund and special revenue funds. Capital projects funds have project length budgets, which are adopted for the duration of the project. An annual budget for capital project funds is used for management purposes of these funds to facilitate fiscal control and accounting of activities. A budgetary comparison schedule has been provided for the general fund and special revenue funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 3-6 of this report.

Proprietary funds. The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its solid waste disposal facility, water, and sewer/wastewater operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for group insurance, risk management, and fleet maintenance. The County adopts an annual budget for management purposes of these funds to facilitate fiscal control and accounting of activities in these funds. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the solid waste disposal facility, water, and sewer/wastewater operations of the County, of which are considered to be major funds of the County.

Conversely, all internal service funds are combined into a single aggregated presentation in the proprietary fund financial statements. Individual data for the internal service funds is provided in the form of combining statements elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 7-10 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Hall County maintains seven fiduciary funds called agency funds for Tax Commissioner, Clerk of Superior Court, Probate Court, Magistrate Court, Juvenile Court, Sheriff, and Inmate Fund.

The basic fiduciary fund financial statements can be found on page 11 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 14-59 of this report.

Other financial information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's schedule of budgetary comparisons, progress in funding its obligation to provide pension benefits to its employees, and employer pension contributions. The schedules, combining, and individual fund statements can be found on pages 60-86 of this report.

- Hall County's net position at June 30, 2019 was $470,439,143. Of this amount, $456,785,239 represents capital assets (i.e. land, buildings and improvements, infrastructure, machinery & equipment) net of accumulated depreciation and related debt. The government's ongoing obligations to the citizens of Hall County and creditors will be met with the remainder of $13,653,904.

- As of June 30, 2019, the County's governmental funds reported combined ending fund balance of $68,839,671, a change of $14,281,147 in comparison with the prior year. The decrease in the fund balance for the General Fund was to establish the three new special tax districts Emergency Services, Development Services, and Parks and Leisure with three months operating reserves in fund balance. The Fire Services fund decreased $(491,576) due to increases in expenditures related to planned salary and benefit increases and capital projects. SPLOST, Capital Projects, Impact Fees, and Non-Major funds increased by a combined total of $17,288,108 due to the timing of capital projects being completed, reimbursement from the State of Georgia for the Spout Springs Road Widening Project Right-of-Way Acquisition, transfers from the General Fund to the three new tax districts (Non-Major Fund) to establish those funds with three months of fund balance, and the timing of operating expenditures.

- As of June 30, 2019, the County's General Fund reported a fund balance of $21,400,839; a decrease of $(2,515,385) in comparison with the prior year. This decrease was due to the General Fund transfer of $3,597,631 to establish the three new special tax districts – Emergency Services, Development Services, and Parks and Leisure – with three months operating reserves in fund balance. Before the transfer to establish the three new tax districts, the General Fund generated an increase to fund balance of $1,082,246 due to increases in revenue and prudent fiscal management of expenditures.

- As of June 30, 2019, SPLOST VII completed its third full year of collections. Major accomplishments for fiscal year 2019 include the Spout Springs Road Widening Project Right-of-Way Acquisition, Landfill Phase II Cell II construction, main courthouse renovations, and the initiation of the Murrayville Park restoration process.

- Hall County's total long-term debt changed by $933,193. The County reduced its principal balances of debt by $(3,959,961). However, the County had a prior period adjustment related to estimated claims payable, and as a result, had a change of $438,964 included in the beginning balance for governmental activities. The County also had a prior period adjustment related to net OPEB liability, and as a result, had a change of ($4,109,843) included in the beginning balance for governmental activities and ($145,239) included in the beginning balance for business-type activities. The Net OPEB liability for the County changed based on current year activity, after the prior period adjustment, by an increase of $128,161. The Pension liability for the County increased by $2,878,982. See note 7 for more details related to the County's total long term obligations.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, over time net position serves as a useful indicator of a government's financial position. In the case of Hall County, on an entity-wide basis, assets exceeded liabilities by $470,439,143 at the close of the fiscal year. This represents a change in net position from fiscal year 2018 of $14,619,759.

Comparative Schedule of Net Position
June 30
($ in thousands)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
Current and other assets	$ 88,835	$ 77,348	$ 39,209	$ 38,444	$ 128,044	$ 115,792
Capital assets (net of depreciation)	367,132	376,531	127,563	121,141	494,695	497,672
Total assets	455,967	453,879	166,772	159,585	622,739	613,464
Total deferred outflows of resources	3,149	695	82	29	3,231	724
Long-term liabilities outstanding	92,389	91,687	50,466	54,051	142,855	145,738
Other liabilities	7,980	11,217	1,100	594	9,080	11,811
Total liabilities	100,369	102,904	51,566	54,644	151,935	157,549
Total deferred inflows of resources	3,483	787	113	34	3,596	821
Net position						
Net investment in capital assets	362,894	372,180	93,891	83,442	456,785	455,622
Restricted	39,712	29,487	1,647	1,617	41,359	31,104
Unrestricted	(47,342)	(50,784)	19,637	19,877	(27,705)	(30,907)
Total net position	$ 355,264	$ 350,883	$ 115,175	$ 104,936	$ 470,439	$ 455,819

Table may not add due to rounding

By far, the largest portion of the County's net position (97.1%) at June 30, 2019, reflects its investment in capital assets (e.g., land, buildings, machinery and equipment), net of any related outstanding debt used to acquire those assets and accumulated depreciation. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves are not used to liquidate these liabilities. An additional portion of the County's net position (8.8%) represents resources that are subject to external restrictions on how they may be used.

The change in net position is an indication the County's financial position. This increase in net position is viewed as a positive indicator of financial health. At the end of the current fiscal year, the County is able to report positive net position as a whole.

Comparative Schedule of Changes in Net Position
June 30
($ in thousands)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program revenues						
Charges for services	$ 35,590	$ 32,866	$ 11,900	$ 10,940	$ 47,490	$ 43,806
Operating grants and contributions	19,828	7,545	(10)	40	19,818	7,585
Capital grants and contributions	5,656	3,038	4,076	2,202	9,732	5,240
General revenue						
Property taxes	79,673	69,860	-	-	79,673	69,860
Sales taxes	61,493	58,074	-	-	61,493	58,074
Other taxes	13,679	12,848	-	-	13,679	12,848
Gain on sale of assets	-	-	-	80	-	80
Unrestricted investment earnings	137	55	69	-	206	55
Grants and contributions not restricted to a specific program	32	16	-	-	32	16
Total revenue	216,088	184,302	16,035	13,262	232,123	197,564
Expenses:						
General government	25,742	26,305	-	-	25,742	26,305
Judicial	22,912	21,283	-	-	22,912	21,283
Public safety	93,094	84,033	-	-	93,094	84,033
Public works	49,213	32,210	-	-	49,213	32,210
Public health and welfare	3,404	3,697	-	-	3,404	3,697
Recreation and culture	8,709	7,950	-	-	8,709	7,950
Housing and development	5,009	4,408	-	-	5,009	4,408
Interest and paying fees	128	100	-	-	128	100
Solid waste	-	-	8,330	7,763	8,330	7,763
Water and sewer	-	-	4,778	4,338	4,778	4,338
Total expenses	208,211	179,986	13,108	12,101	221,319	192,087
Increase in net position before transfers	7,877	4,316	2,927	1,161	10,804	5,477
Transfers	(7,167)	(8,882)	7,167	8,882	-	-
Increase (Decrease) in net position	710	(4,566)	10,094	10,043	10,804	5,477
Prior period adjustment	3,671	(894)	145	4,318	3,816	3,424
Change in accounting principle/estimate	-	19,063	-	(1,854)	-	17,209
Net position, beginning of year	350,883	337,280	104,936	92,429	455,819	429,709
Net position, end of year	$ 355,264	$ 350,883	$ 115,175	$ 104,936	$ 470,439	$ 455,819

The comparative schedule of changes in net position denotes a change of $15 million in net position.

Revenue increased $34,559 million in fiscal year 2019. The increase in governmental activities is attributable to the property tax growth due to real and reassessment (property value) growth in the tax digest, sales tax increases, title ad valorem tax increases, and a larger distribution from the State for insurance premium taxes. Charges for services realized positive growth due to increases in EMS fees, State Court fines, and Landfill tipping and recycling fees. Building permit and business license fees have also increased again in fiscal year 2019, which has been a consistent trend over the past few years. Additionally, the County realized an increase in grants and contributions due to increased Countywide grant activity, including housing rehabilitation, accountability courts, and road and bridge projects. The increase in business-type activities is due to residential and commercial growth resulting in new customers being served by the sewer system. Additionally, a 70.0% increase in connection/tap fees is due to new construction/developments being initiated during fiscal year 2019 which will be used for future capital improvements or debt service payments. Additional increases are due to the continued surges in volume at the landfill and the associated tipping fees which realized a 17.6% increase from the prior year. Expenses increased by $29.23 million (15.2%) from the previous year. The primary reasons for this increase were cost of living increases of 5.0% for all County employees, deferred compensation retirement match increase of 2.0%, capital funding to continue addressing the County's aging capital, increased capital expenditures from SPLOST due to timing and completion of projects, specifically, the Spout Springs Road Widening Project Right-of-Way Acquisition, and continued investment in technology enhancements for public safety.

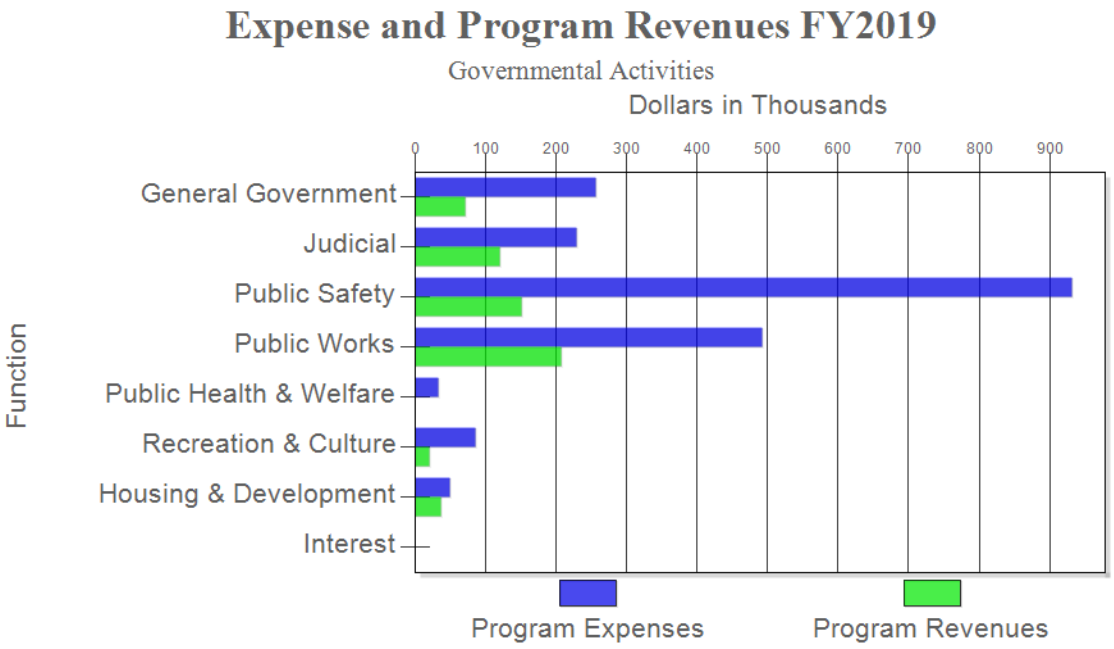
Governmental Activities:

Governmental activities net position overall had a 1.2% increase from fiscal year 2018 to fiscal year 2019. This change is the result of increases in revenue that were greater than the increase in planned expenditures. Additionally, Hall County has continued a goal to strategically and incrementally increase unassigned fund balance in the General, Fire Services, Emergency Services, Development Services, and Parks and Leisure Services Funds to three months or 25% of annual operating expenditures. The County continued its practice of using available funds as cost effectively as possible.

- Revenues realized an overall increase during 2019. This was attributable to growth in the tax base, an increase in sales tax allocation, increases in title ad valorem tax (TAVT), increases in sales and insurance premium taxes distributed from the State, charges for services increases, and additional operational/capital grants and contribution revenue

- Expenses increased $28.23 million from fiscal year 2018. This primarily is due to increased personnel costs, including the 5.0% cost of living adjustment and 2.0% increase in the defined contribution retirement plan match, in all operating funds. Health insurance escalations and Hall County contributions into the Defined Benefit Pension Plan have also increased significantly compared to fiscal year 2018. Additional increases are due to grant funded capital projects in fiscal year 2019. Finally, the development of the fiscal year 2019 Capital Budget and 5 Year Capital Improvement Plan resulted in increases in capital contributions from operating funds to the Capital Projects Fund to provide adequate funding for current year and future year approved capital projects.

The following charts show activities by function:



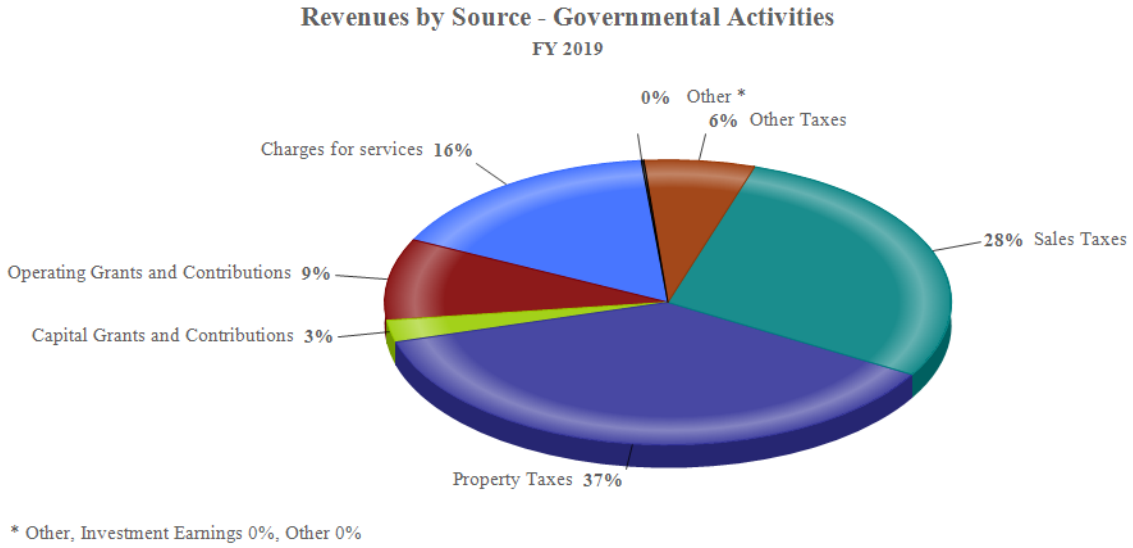


Chart shows all sources of revenue collected for governmental activities not limited to program revenue.

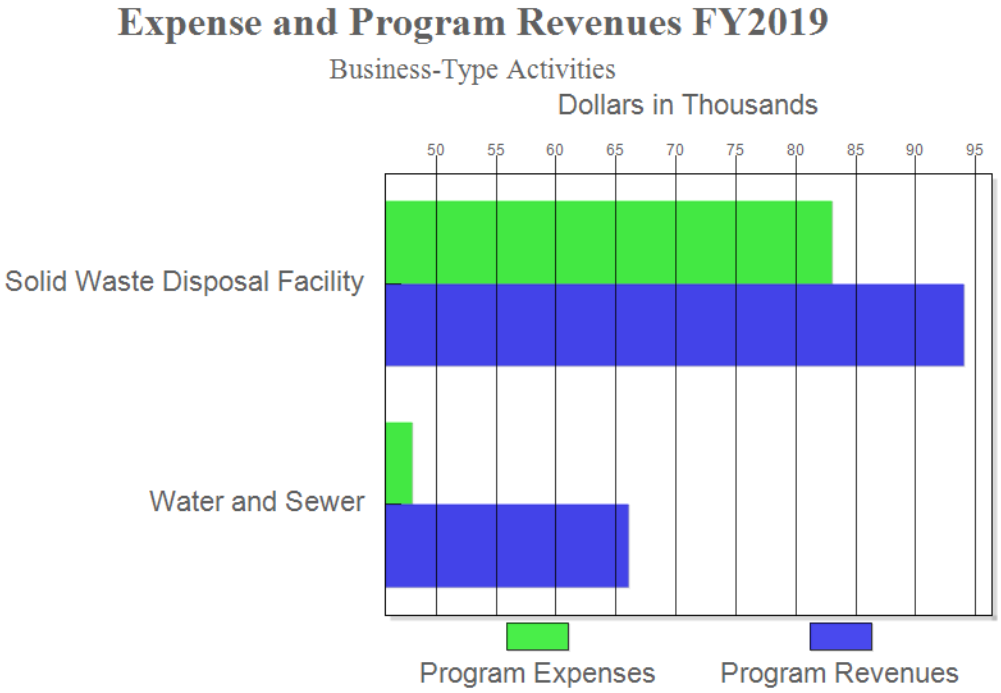
Business-Type Activities:

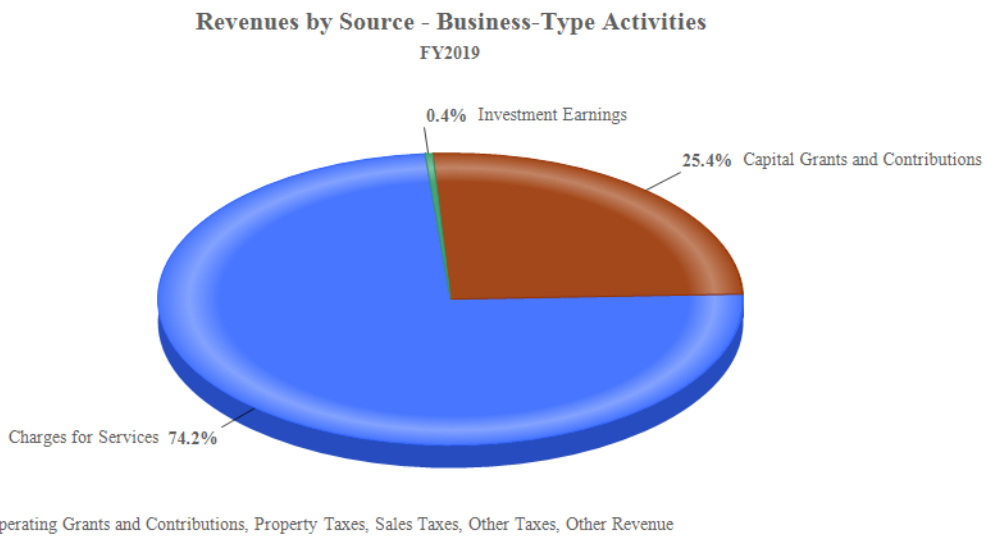
Business–type net position increased by $10.09 million. Key elements of this increase are:

- The Solid Waste Disposal Facility Fund net position increased by $4,121,538. This was due to an increase in operating financial activity, including $3.2 million of capital projects from other funding sources being realized as fixed assets in the Solid Waste Disposal Facility Fund have been included as transfers. The operating income of $1,065,789 was due to an increase in recycling and landfill tipping fee revenues due to increases in collection volume.

- The Water and Sewer Fund net position increased by $6,026,951. The change in net position increased due to continued increases in connection/tap fees from new construction and developments being initiated during fiscal year 2019, which will be used for future capital improvements or debt service payments, and the realization of developer constructed donated sewer lines. Transfers from the SPLOST Fund continue to be realized for Mulberry Creek Sewer Phase I and II debt service payments as approved by voters on the SPLOST VII Referendum. Finally, $2.1 million of capital projects from other funding sources being realized as fixed assets in the Water and Sewer Fund have been included as transfers. The operating loss of $(1,293,327) includes $1.8 million of depreciation expense.

The following charts show activities by enterprise operation:





FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of $68,839,671, a change of $14,281,147 in comparison to the prior year. The $(2,515,385) decrease in the General Fund is due to the establishment of the three new special tax districts; Emergency Services, Development Services, and Parks and Leisure with three months operating reserves in fund balance. The Fire Services fund decreased $(491,576) due to increases in expenditures related to planned salary and benefit increases and capital projects. Additionally, the SPLOST, Capital Projects, and Impact Fee fund balances increased due to the timing and completion of capital projects. The County realized increases in Other Non-major Funds due to various economic and operational factors as highlighted in the subsequent paragraphs, including the creation of the three new special tax service districts with three months of fund balance. The General Fund is the chief operating fund of the County. At the end of the current fiscal year, fund balance of the general fund was $21,400,839. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 21.7% of total general fund current operating expenditures which is an decrease over last year of (1.6)%.

The Fire District Fund is the principal operating fund for County fire, rescue, and training operations. At the end of the fiscal year, its fund balance was $4,305,667, a (10.2)% change from fiscal year 2018. This decrease is due to salary and benefit increases, increases to the defined benefit pension contribution, and capital contributions to the Capital Projects Fund to support Fire Service related capital outlay projects. The fund balance represents 16.3% of total fund expenditures.

The SPLOST Fund accounts for the financial resources provided from a one percent Special Purpose Local Option Sales Tax. Currently, Hall County is managing two separate SPLOST programs – SPLOST VI and SPLOST VII. Sales tax collections for SPLOST VI ended as of June 30, 2015, and collections for SPLOST VII began as of July 1, 2015. SPLOST VI is continuing to realize annual capital expenditures due to the timing and completion of projects. At the end of fiscal year 2019, SPLOST Fund reported a fund balance of $21,910,487, which represents an increase from last year of $6,257,101. The increase is due to the timing and completion of capital projects. Additionally, the SPLOST Fund realized intergovernmental revenue from the State of Georgia totaling $8.2 million relating to reimbursements associated with land acquisition costs for the Spout Springs Road Widening Project Right-of-Way Acquisition.

SPLOST VI funds were approved by voter referendum for road and traffic improvements; parks and leisure which includes community centers and parks; courthouse and administration building relocation and rehabilitation; fire and emergency equipment; building construction projects which includes a North Hall library, Sheriff's patrol, and animal shelter; and water and sewer system projects. For fiscal year 2019, SPLOST VI had a few major projects including the design and engineering for the Sardis Road Connector Project, intersection improvements, completion of the Courthouse Annex Renovation Project, which relocated the Probate and Juvenile Courts from the Main Courthouse to the Courthouse Annex, and the initiation of Sewer Master Plan and 20 year financial pro forma that will help guide the strategic growth and capital investment of the Hall County Sewer System.

SPLOST VII was approved by voter referendum in March 2015 and includes funding for public works projects related to road and traffic improvements; parks and leisure enhancements/improvements; renovations to the main Hall County Library and senior/community center; construction of a new landfill cell; technology infrastructure, including the Enhanced 911 system upgrade; building improvements/rehabilitation; fire and emergency equipment; and water and sewer system projects. Fiscal year 2019 is the fourth year of the SPLOST VII program and major projects include including right-of-way acquisition for the Spout Spring Road widening project, the completion of Tumbling Creek Bridge, the county road resurfacing program, debt payments for Mulberry Creek Sewer Phase I and II, construction of a new cell for trash collection at the Hall County Landfill, various building improvements such as renovations to the Main Courthouse, park and recreation facility improvements such as renovations to Murrayville Park, and new fire apparatus.

The Capital Projects Fund accounts for the financial resources used for the purchase and construction of major capital facilities, facility and building renovations/improvements, technology enhancements, and vehicle/heavy equipment purchases, other than those accounted for in specific funds. At the end of the current fiscal year, fund balance of the Capital Projects Fund was $4,776,262. The increase of $3,196,149 is due to the timing and completion of approved capital projects as articulated in the multi-year Capital Improvement Plan. Major capital projects included fire station renovations, county building roof replacements, county building HVAC replacement, heavy equipment purchases for road maintenance, and vehicle purchases for various county departments.

The Impact Fee Fund accounts for financial resources provided by a fee included with the construction permitting to be used for purchase or construction of major capital facilities or equipment in service areas impacted by economic growth. These areas are parks and recreation, fire protection, Sheriff's patrol, public safety, and libraries. The fund balance changed from $2,247,064 to $3,190,850 or 42.0% increase. The increase in this fund comes from a combination of growth in the residential and commercial construction market and the timing of capital projects. These fees are generated from new construction which has significantly increased over the past three fiscal years. This is a good indicator of improved economic activity in the County. Fiscal year 2019 expenditures primarily include quarterly allocations to the Hall County Library System for the purchase of new books. Otherwise, there were no other significant capital projects initiated during fiscal year 2019 in anticipation of the Main Library Renovation project which will be partially funded by Impact Fees and should be completed in late fiscal year 2020 or early fiscal year 2021.

Governmental Fund Revenue and Expenditure Comparison

($ in thousands)

Revenue	2019	2018	Inc/Dec	%Inc/Dec	Expenditures	2019	2018	Inc/Dec	%Inc/Dec
Taxes	$ 154,623	$ 140,757	$ 13,866	9.9 %	General Government	$ 23,200	$ 24,040	$ (840)	(3)%
License and Permits	3,496	3,632	(136)	(3.7)%	Judicial	21,638	19,840	1,798	9 %
Intergovernmental	22,820	10,536	12,284	116.6 %	Public Health and Welfare	3,159	3,454	(295)	(9)%
Fines and Forfeitures	7,051	6,826	225	3.3 %	Public Safety	85,196	75,828	9,368	12 %
Charges for Services	23,907	22,224	1,683	7.6 %	Public Works	13,505	13,316	189	1 %
Investment income	137	55	82	149.1 %	Recreation and Culture	7,283	6,502	781	12 %
Miscellaneous	237	247	(10)	(4.0)%	Housing and Development	4,901	4,269	632	15 %
					Intergovernmental	19,377	8,035	11,342	141 %
					Capital Outlay	13,338	20,216	(6,878)	(34)%
					Debt Service	1,172	534	638	119 %
Total Revenues	$ 212,271	$ 184,277	$ 27,994	15.2 %	Total Expenditures	$ 192,769	$ 176,034	$ 16,735	263 %

The changes in fund balances for the Governmental Funds are as shown:

Hall County Governmental Funds

Fund Balance

($ in thousands)

	2019	2018	Incr/(Decr)	% Incr/(Decr)
General Fund	$ 21,401	$ 23,916	$ (2,515)	(10.5)%
Fire District	4,306	4,797	(491)	(10.2)%
SPLOST	21,910	15,653	6,257	40.0 %
Capital Projects	4,776	1,580	3,196	202.3 %
Impact Fees	3,191	2,247	944	42.0 %
Non-Major Funds	13,256	6,364	6,892	108.3 %
Total Fund Balance	$ 68,840	$ 54,557	$ 14,283	26.2 %

Proprietary Funds. The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Hall County Proprietary Funds

Net position

($ in thousands)

	2019	2018	Incr/(Decr)	% Incr/-Decr
Solid Waste Disposal	$ 17,122	$ 12,855	$ 4,267	33.2 %
Water and Sewer	98,061	92,034	6,027	6.5 %
Internal Service	4,770	5,624	(854)	(15.2)%
Total Net Position	$ 119,953	$ 110,513	$ 9,440	8.5 %

Unrestricted net position of the Solid Waste Disposal Facility and Water and Sewer Fund at the end of the year amounted to $19,644,593. This represents a change of $(185,508) from unrestricted net position as of June 30, 2018. Other factors related to the finances of these funds have been included in the previous discussion of the business-type activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

The original budget was $95,946,188. In February 2019, the Board of Commissioners amended the General Fund budget to better reflect revenue projections and expenditures, specifically due reduced vacancies and technology investments in the public safety function which increased expenditures. The final budget was $103,979,205. The actual revenue (inflow) was $101,429,699, which varied from final budget by $(2,549,506). The actual expenditures (outflows) were $103,945,084 which varied from the final expenditure budget by $34,121. That represented a change of $(1,765,676) from prior year. The net result is a $(2,515,385) decrease in the General Fund balance. Key budget indicators are itemized below:

- General M&O millage rate decrease to 5.360 (from 6.700 the previous year)
- Sales tax and title ad valorem tax proceeds increase
- Maintained efficient and cost effective operational and service delivery models
- Service delivery restructuring for a more equitable distribution of property tax collection resulting in three new tax service districts being carved out of the General Fund; thus reducing overall expenditures in the General Fund. Additionally, a General Fund Transfer to establish each new tax service district with three months of operating reserves resulted in the overall deficit in the General Fund.
- Capital purchases were limited to necessary purchases; however, additional capital funding transfers were realized to adequately support the Capital Projects Fund to address the County's aging capital.

Actual expenditures came in $34,121 below budget and can be summarized as follows:

- General Government was under budget by $2 thousand
- Judicial was under budget by $3 thousand
- Public Safety over budget by $1 thousand
- Public Works budget to actual resulted in a zero variance.
- Public Health and Welfare budget to actual resulted in a zero variance.
- Recreation and Culture was over budget by $2 thousand
- Housing and Development was under budget by $26 thousand

Differences between the original budget and the final amended budget difference by function:

General Fund
For the Year Ended June 30, 2019

	Budget		Actual	Variance of Final Budget
	Original	Final		
General Government	$ 28,428,856	$ 28,664,688	$ 28,662,906	$ 1,782
Judicial	18,627,255	19,086,479	19,083,724	2,755
Public Safety	41,030,541	44,608,162	44,607,389	773
Public Works	977,134	931,355	931,328	27
Public Health and Welfare	2,735,145	3,002,345	3,002,221	124
Recreation and Culture	2,618,344	2,555,768	2,553,557	2,211
Housing and Development	1,528,913	1,532,777	1,506,328	26,449
Total Charges to Appropriations	$ 95,946,188	$ 100,381,574	$ 100,347,453	$ 34,121

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. The County's investment in capital assets for its government and business-type activities as of June 30, 2019, was $495 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, park facilities, roads, bridges, and sewer infrastructure.

Governmental assets moved from construction in progress to the asset records during the year totaled approximately $11 million. Major projects consisted of the following:

- McEver Road Full Depth Reclamation - $5.5 million
- Central Hall Multi Use Trail - $3.4 million
- Hubert Stephens Bridge Replacement - $1.3 million
- Jim Hood Road and Odum Smallwood Road Intersection Improvement - $817 thousand

Business-type assets moved from construction in progress to the assets records during the year totaled approximately $4.89 million. Major projects consisted of the following:

- North Hall County Sewer System (Highway 365 corridor) - $3.7 million
- White Sulphur Road Sewer - $1.2 million

Hall County's Capital Assets
(Net of depreciation)
($ in thousands)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
Land and Improvements	$ 58,544	$ 58,413	$ 24,715	$ 24,715	$ 83,259	$ 83,128
Construction in Progress	33,655	42,791	16,207	13,306	49,862	56,097
Buildings	135,627	137,038	5,693	5,969	141,320	143,007
Machinery & Equipment	5,651	4,072	2,076	2,259	7,727	6,331
Vehicles	12,158	12,082	895	730	13,053	12,812
Infrastructure	121,496	122,135	77,977	74,161	199,473	196,296
Total Assets	$ 367,131	$ 376,531	$ 127,563	$ 121,140	$ 494,694	$ 497,671

Additional information on the County's capital assets can be found in Note 6 on pages 31 through 34 of this report.

Long–Term Debt. The $13.3 million of contracts payable were to fund the construction of the State Patrol Building and the purchase of Spout Springs Treatment Plant, which were contracted through the Gainesville-Hall County Development Authority. Capital leases total $2.4 million and includes Emergency Medical Services Stretchers, Sheriff Motorcycles, Sheriff Records Management Software, and Sheriff Body Cameras and Tasers. Notes from Direct Borrowings total $21.7 million and were issued to fund the Mulberry Creek Sewer System and Hall County Landfill Leachate Treatment Facility.

Hall County's Outstanding Debt
Bonds Payable, Capital Leases, Notes Payable, Claims, and Other Debts
($ in thousands)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
Contracts Payable	$ 1,496	$ 1,615	$ 11,755	$ 14,430	$ 13,251	$ 16,045
Capital Leases	2,395	1,998	-	-	2,395	1,998
Notes from Direct Borrowings	-	-	21,685	23,248	21,685	23,248
Claims Payable (estimate)	3,793	3,214	-	-	3,793	3,214
Landfill Closure/Postclosure	-	-	13,662	12,947	13,662	12,947
Compensated Absences	4,976	4,409	104	81	5,080	4,490
Net Pension Liability	34,070	31,246	1,391	1,336	35,461	32,582
Net OPEB Obligation	45,659	45,535	1,869	1,865	47,528	47,400
Totals	$ 92,389	$ 88,017	$ 50,466	$ 53,907	$ 142,855	$ 141,924

Additional information regarding Hall County's long-term debt can be found in Note 7 on pages 34 through 39 of this report. State statutes limit the amount of general obligation debt a governmental entity may issue to 10 percent of its total assessed valuation. The current debt limitation for the County is $848,544,000, and currently, the County has no general obligation debt.

ECONOMIC OUTLOOK

With respect to the economy, fiscal year 2019 ended for the County as planned with good budgetary performance. The fiscal year 2020 economic outlook is slightly better for Hall County than in 2019. It is expected that Hall County will continue to see consistent improvement in the local economy and steady real estate growth trends in the next few years.

- Sales tax and other revenue sources are expected to increase in 2020. The County monitors these revenues on a monthly basis.

- During fiscal year 2020, Hall County will be finalizing a Sewer Master Plan Study and 20 year financial pro forma to best determine a strategic plan forward for future capital investment and capacity growth.

- To assist in managing the demands of public services due to the significant growth of the Hall County community, Hall County leadership strategically developed a comprehensive six year capital improvement plan that addresses the County's aging capital assets and articulates a strategic plan moving forward to phase-in capital replacement incrementally and to align capital investment with growth. The total capital improvement plan is $411 million and includes all capital funding sources: SPLOST, capital projects fund, enterprise funds, grants, impact fees, and state roads.

- As of June 2019, Hall County's unemployment rate was 3.1%, which was below the State of Georgia and National unemployment rates of 3.7% and 3.7%, respectively. Hall County's unemployment rate is one of the lowest in Georgia and is due to the solid base of industry and continued economic growth of the region.

- Northeast Georgia Health System (NGHS) is a not-for-profit community health system with over 700 physicians and medical staff personnel. The Health System services approximately 1 million people in more than 18 counties across Northeast Georgia. Northeast Georgia Medical Center Gainesville and Braselton Campuses continue to receive top state and national rankings for quality care from multiple independent healthcare quality ratings agencies.

- Hall County has a strong manufacturing and industrial base that greatly benefits the region. Manufacturing/Processing companies in Hall County total 320, including 48 international companies. From 2013-2018, new and expanded industries totaled 141 resulting in 5,400 new jobs. Industries represented include automotive, plastics, food processing, life sciences, equipment manufacturing, among others. Manufacturers and processors in Hall County make up one-third of the County's workforce; including Kubota Manufacturing (tractor and RTV utility vehicle manufacturer), ZF Gainesville LLC (automotive technology firm), Mars Wrigley (chewing gum producer), Auto Metal Direct (automobile body panels distributor), Tatsumi Intermodal (operations and logistic company), King's Hawaiian (commercial baker) and recently announced Fox Factory Holding Corporation (performance shock absorbers and racing suspension products). Additionally, with the construction of a new Exit 14 off I985 in South Hall County, additional commercial development is anticipated in the near future.

- In December 2018, the State of Georgia announced the new Northeast Georgia Inland Port Terminal that will be located in the Gateway Center off Georgia Highway 365. This terminal will serve the I-85 region of Georgia and will provide a direct rail route for the Norfolk Southern Railroad from the Port of Savannah's Garden City Terminal to Hall County. The new inland port is scheduled to open in 2021.

- Workforce development continues to be a focus among community and business leaders in Hall County. Building a sustainable workforce for Hall County that possess the skills needed in the current and future working environment remains a high priority. Community leadership, along with Hall County's three major higher education institutions – Brenau University, Lanier Technical College, and the University of North Georgia – as well as, the Hall County Board of Education and the City of Gainesville School System are committed to moving workforce development initiatives forward.

- Tourism continues to be a major economic driver for Hall County. Lake Sidney Lanier, a 38,000 acre recreation lake, is the center of Hall County tourism and attracts 10 million visitors annually. Lake Lanier is highly popular and boasts a $5 billion annual economic impact to the region. Hall County has a vast offering of leisure activities that include Lake Lanier Island Resort, Don Carter State Park, Lake Lanier Olympic Park, Road Atlanta Raceway, the Atlanta Botanical Gardens Gainesville, Atlanta Falcons (NFL) Headquarters, and numerous agritourism options.

In closing, Hall County's economic outlook is bright for 2020 and beyond. The County is making significant investments in road and sewer infrastructure, building/facility improvements, public safety initiatives, parks and leisure facilities, and technology to accommodate future expected growth. The current economy, revenue forecasting, and careful expenditure planning were taken into consideration when preparing the fiscal year 2020 budget.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for all interested in the government's financials. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Financial Services, Hall County, P.O. Drawer 1435, Gainesville, Georgia 30503.

HALL COUNTY, GEORGIA
STATEMENT OF NET POSITION
June 30, 2019

	PRIMARY GOVERNMENT			
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	COMPONENT UNITS
ASSETS				
Cash	$ 61,314,260	$ 19,121,912	$ 80,436,172	$ 6,915,566
Investments	8,776,331	-	8,776,331	13,472
Receivables (net of allowance for uncollectibles)	16,886,654	1,204,138	18,090,792	1,635,547
Internal balances	7,755	(7,755)	-	-
Inventories	848,735	-	848,735	-
Prepaid items	982,488	1,514	984,002	47,511
Restricted assets:				
Cash	4	1,250,007	1,250,011	-
Non-current assets:				
Capacity held for resale	-	17,639,287	17,639,287	-
Land held for resale	18,699	-	18,699	-
Capital assets:				
Capital assets not being depreciated	92,199,050	40,922,503	133,121,553	-
Capital assets being depreciated	642,315,906	118,162,035	760,477,941	5,091,719
Less: accumulated depreciation	(367,382,809)	(31,521,539)	(398,904,348)	(3,752,878)
Capital assets, net of depreciation	367,132,147	127,562,999	494,695,146	1,338,841
TOTAL ASSETS	455,967,073	166,772,102	622,739,175	9,950,937
DEFERRED OUTFLOWS OF RESOURCES				
Pension expense	1,800,845	34,968	1,835,813	3,136,317
OPEB expense	1,348,607	47,659	1,396,266	79,147
TOTAL DEFERRED OUTFLOWS OF RESOURCES	3,149,452	82,627	3,232,079	3,215,464
TOTAL ASSETS & DEFERRED OUTFLOWS	459,116,525	166,854,729	625,971,254	13,166,401
LIABILITIES				
Accounts payable	4,769,396	881,951	5,651,347	996,430
Accrued interest payable	10,120	53,013	63,133	-
Other accrued items	2,267,333	65,884	2,333,217	82
Due to other governments	5,584	-	5,584	58,488
Unearned revenue	706,757	70,045	776,802	-
Amounts held in trust	220,673	29,220	249,893	-
Noncurrent liabilities:				
Due within one year				
Compensated absences payable	2,985,543	62,687	3,048,230	569,092
Estimated claims payable	1,970,212	-	1,970,212	-
Accrued landfill closure / postclosure	-	167,116	167,116	-
Notes from direct borrowings	-	1,608,437	1,608,437	-
Capital leases payable	860,816	-	860,816	-
Contracts payable	123,576	1,040,000	1,163,576	-
Due in more than one year				
Compensated absences payable	1,990,362	41,791	2,032,153	221,356
Estimated claims payable	1,823,255	-	1,823,255	-
Accrued landfill closure / postclosure	-	13,494,918	13,494,918	-
Notes from direct borrowings	-	20,076,509	20,076,509	-
Capital leases payable	1,534,079	-	1,534,079	-
Contracts payable	1,372,420	10,715,000	12,087,420	-
Net OPEB liability	45,658,474	1,868,942	47,527,416	6,958,018
Net pension liability	34,070,322	1,390,706	35,461,028	11,111,605
TOTAL LIABILITIES	100,368,922	51,566,219	151,935,141	19,915,071
DEFERRED INFLOWS OF RESOURCES				
Pension expense	603,578	11,720	615,298	4,211,382
OPEB expense	2,879,898	101,774	2,981,672	621,766
TOTAL DEFERRED INFLOWS OF RESOURCES	3,483,476	113,494	3,596,970	4,833,148
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	103,852,398	51,679,713	155,532,111	24,748,219
NET POSITION				
Net investment in capital assets	362,893,970	93,891,269	456,785,239	1,338,841
Restricted for:				
Capital outlay projects	21,566,538	-	21,566,538	-
Debt service		1,250,007	1,250,007	
Impact fee projects	3,190,850	-	3,190,850	-
Judicial programs	2,312,946	-	2,312,946	-
Public safety programs	9,779,210	-	9,779,210	-
Health and welfare programs	186,168	-	186,168	1,446,084
Housing and development	1,513,196	-	1,513,196	-
Recreation and culture	1,131,008	-	1,131,008	-
Street lighting	32,098	-	32,098	-
Stormwater	-	396,902	396,902	-
Unrestricted	(47,341,857)	19,636,838	(27,705,019)	(14,366,743)
TOTAL NET POSITION	$ 355,264,127	$ 115,175,016	$ 470,439,143	$ (11,581,818)

The accompanying notes are an integral part of this statement.

HALL COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2019

FUNCTIONS/PROGRAMS	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	COMPONENT UNITS
	.....PROGRAM REVENUES.....				....NET (EXPENSE) AND CHANGES IN NET POSITION.... .....PRIMARY GOVERNMENT.....			
PRIMARY GOVERNMENT								
GOVERNMENTAL ACTIVITIES								
General government	$ 25,741,732	$ 6,987,771	$ 191,823	$ -	$ (18,562,138)	$ -	$ (18,562,138)	$ -
Judicial	22,911,964	9,540,186	2,491,901	-	(10,879,877)	-	(10,879,877)	-
Public safety	93,093,614	13,150,969	1,644,617	407,219	(77,890,809)	-	(77,890,809)	-
Public works	49,213,397	1,122,086	14,786,717	4,857,027	(28,447,567)	-	(28,447,567)	-
Public health and welfare	3,403,856	-	6,830	-	(3,397,026)	-	(3,397,026)	-
Recreation and culture	8,709,274	1,690,908	44,125	391,893	(6,582,348)	-	(6,582,348)	-
Housing and development	5,008,842	3,097,580	661,803	-	(1,249,459)	-	(1,249,459)	-
Interest	128,624	-	-	-	(128,624)	-	(128,624)	-
Total Governmental Activities	208,211,303	35,589,500	19,827,816	5,656,139	(147,137,848)	-	(147,137,848)	-
BUSINESS-TYPE ACTIVITIES								
Solid waste/recycling	8,330,358	9,332,676	(9,852)	86,812	-	1,079,278	1,079,278	-
Water and sewer	4,778,306	2,567,819	-	3,988,797	-	1,778,310	1,778,310	-
Total Business-Type Activities	13,108,664	11,900,495	(9,852)	4,075,609	-	2,857,588	2,857,588	-
TOTAL PRIMARY GOVERNMENT	$ 221,319,967	$ 47,489,995	$ 19,817,964	$ 9,731,748	(147,137,848)	2,857,588	(144,280,260)	-
COMPONENT UNITS								
Health Department	$ 14,862,834	$ 3,004,093	$ 15,023,620	$ -	-	-	-	3,164,879
Library System	3,120,059	285,545	462,883	480,704	-	-	-	(1,890,927)
TOTAL COMPONENT UNITS	$ 17,982,893	$ 3,289,638	$ 15,486,503	$ 480,704	-	-	-	1,273,952
GENERAL REVENUES								
Property taxes					79,672,821	-	79,672,821	-
Sales taxes					61,492,831	-	61,492,831	-
Insurance premium taxes					8,364,240	-	8,364,240	-
Real estate recording taxes					2,405,570	-	2,405,570	-
Other taxes					2,909,470	-	2,909,470	-
Total taxes					154,844,932	-	154,844,932	-
Unrestricted investment earnings					137,363	69,363	206,726	866
Grants and contributions not restricted to a specific program					32,243	-	32,243	2,109,637
TRANSFERS					(7,166,763)	7,166,763	-	-
TOTAL GENERAL REVENUES AND TRANSFERS					147,847,775	7,236,126	155,083,901	2,110,503
CHANGES IN NET POSITION					709,927	10,093,714	10,803,641	3,384,455
NET POSITION, Beginning					350,883,321	104,936,063	455,819,384	(16,059,369)
PRIOR PERIOD ADJUSTMENT					3,670,879	145,239	3,816,118	-
CHANGE IN ACCOUNTING PRINCIPLE					-	-	-	1,093,096
NET POSITION, Beginning as restated					354,554,200	105,081,302	459,635,502	(14,966,273)
NET POSITION, Ending					$ 355,264,127	$ 115,175,016	$ 470,439,143	$ (11,581,818)

The accompanying notes are an integral part of this statement.

HALL COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2019

ASSETS	GENERAL	FIRE DISTRICT	SPLOST	CAPITAL PROJECTS	IMPACT FEES	OTHER NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Cash	$ 10,310,496	$ 4,672,894	$ 18,456,285	$ 4,817,765	$ 3,126,185	$ 12,151,185	$ 53,534,810
Investments	8,776,331	-	-	-	-	-	8,776,331
Receivables (net of allowance for uncollectibles)	6,031,830	331,719	5,797,124	316,647	64,665	3,791,873	16,333,858
Interfund receivables	710,130	-	-	-	-	-	710,130
Prepaid items	698,549	17,788	31,814	3,260	-	75,865	827,276
Inventories	203,770	63,270	-	-	-	271,257	538,297
Restricted assets:							
Cash	-	-	-	4	-	-	4
TOTAL ASSETS	26,731,106	5,085,671	24,285,223	5,137,676	3,190,850	16,290,180	80,720,706
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts payable	952,296	104,330	2,364,371	80,160	-	1,060,245	4,561,402
Other accrued items	1,222,305	355,154	10,365	281,254	-	371,754	2,240,832
Due to other governments	-	-	-	-	-	5,584	5,584
Interfund payables	-	-	-	-	-	710,130	710,130
Unearned revenue	-	-	-	-	-	706,757	706,757
Deposits held	86,054	-	-	-	-	134,619	220,673
TOTAL LIABILITIES	2,260,655	459,484	2,374,736	361,414	-	2,989,089	8,445,378
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	3,069,612	320,520	-	-	-	35,530	3,425,662
Unavailable revenue - other	-	-	-	-	-	9,995	9,995
TOTAL DEFERRED INFLOWS OF RESOURCES	3,069,612	320,520	-	-	-	45,525	3,435,657
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	5,330,267	780,004	2,374,736	361,414	-	3,034,614	11,881,035
FUND BALANCES							
Nonspendable:							
Prepaid expenditure	698,549	17,788	31,814	3,260	-	75,865	827,276
Inventories	203,770	63,270	-	-	-	271,257	538,297
Restricted:							
Capital outlay projects	-	-	21,878,673	-	-	-	21,878,673
Impact fee projects	-	-	-	-	3,190,850	-	3,190,850
Street lighting	-	-	-	-	-	32,098	32,098
Judicial programs	-	-	-	-	-	2,243,903	2,243,903
Public safety programs	-	4,224,609	-	-	-	5,285,989	9,510,598
Health and welfare programs	-	-	-	-	-	186,168	186,168
Parks and recreation programs	-	-	-	-	-	1,128,946	1,128,946
Housing and development programs	-	-	-	-	-	1,424,733	1,424,733
Assigned:							
Capital equipment and infrastructure	-	-	-	4,773,002	-	2,537,268	7,310,270
Parks and recreation programs	-	-	-	-	-	77,600	77,600
Unassigned	20,498,520	-	-	-	-	(8,261)	20,490,259
TOTAL FUND BALANCES	21,400,839	4,305,667	21,910,487	4,776,262	3,190,850	13,255,566	68,839,671
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 26,731,106	$ 5,085,671	$ 24,285,223	$ 5,137,676	$ 3,190,850	$ 16,290,180	$ 80,720,706

The accompanying notes are an integral part of this statement.

HALL COUNTY, GEORGIA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
June 30, 2019

Total Fund Balances for Governmental Funds (page 3)		$ 68,839,671
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in the governmental activities are not financial resources and therefore are not reported in the funds.		367,132,147
Land held for resale used in the governmental activities is not a financial resource and therefore is not reported in the funds.		18,699
Internal service funds are used by the County to charge the cost of group health and other types of insurance to individual funds. The assets and liabilities of internal service funds are included in governmental activities in the statement of net position. Internal service fund net position is:		4,777,689
Revenues in the statement of activities that do not provide current financial resources are reported as unavailable revenues in the funds.		
Property taxes	3,425,662	
Assessments	9,995	
		3,435,657
Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
Accrued interest	(10,120)	
Compensated absences	(4,975,905)	
Capital leases	(2,394,895)	
Contracts payable	(1,495,996)	
Net pension liability	(34,070,322)	
Net deferred inflows(outflows) - pension expense	1,197,267	
Net OPEB liability	(45,658,474)	
Net deferred inflows(outflows) - OPEB expense	(1,531,291)	
		(88,939,736)
Total net position of governmental activities (page 1)		$ 355,264,127

The accompanying notes are an integral part of this statement.

HALL COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2019

REVENUES	GENERAL	FIRE DISTRICT	SPLOST	CAPITAL PROJECTS	IMPACT FEES	OTHER NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Taxes	$ 81,224,146	$ 26,636,559	$ 35,253,147	$ -	$ -	$ 11,509,481	$ 154,623,333
Licenses and permits	2,207,173	-	-	-	1,100,074	188,844	3,496,091
Intergovernmental	898,696	12,425	8,206,789	3,611,795	-	10,090,252	22,819,957
Fines and forfeitures	5,776,018	-	-	-	-	1,275,089	7,051,107
Charges for services	9,762,904	206,892	-	-	-	13,936,742	23,906,538
Contributions and donations	16,121	-	-	-	-	40,243	56,364
Investment income	91,205	37,624	-	-	-	8,534	137,363
Miscellaneous	25,614	-	-	103,404	-	51,577	180,595
TOTAL REVENUES	100,001,877	26,893,500	43,459,936	3,715,199	1,100,074	37,100,762	212,271,348
EXPENDITURES							
Current Expenditures							
General government	22,926,501	-	253,661	19,946	-	-	23,200,108
Judicial	19,074,225	-	-	107,910	-	2,456,080	21,638,215
Public safety	42,511,882	26,385,076	375,390	852,084	-	15,071,720	85,196,152
Public works	931,328	-	4,922,093	1,252,619	-	6,398,574	13,504,614
Public health and welfare	2,982,302	-	9,420	-	-	166,868	3,158,590
Recreation and culture	2,409,260	-	578,042	-	156,288	4,139,107	7,282,697
Housing and development	1,458,903	-	-	-	-	3,442,386	4,901,289
Intergovernmental	-	-	19,323,567	-	-	53,648	19,377,215
Capital outlay	968,304	-	4,677,413	3,727,839	-	3,964,182	13,337,738
Debt service							
Principal	892,405	-	98,184	-	-	53,301	1,043,890
Interest	125,950	-	2,083	-	-	-	128,033
TOTAL EXPENDITURES	94,281,060	26,385,076	30,239,853	5,960,398	156,288	35,745,866	192,768,541
EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES	5,720,817	508,424	13,220,083	(2,245,199)	943,786	1,354,896	19,502,807
OTHER FINANCING SOURCES (USES)							
Sale of county property	49,438	-	473,336	101,514	-	-	624,288
Capital lease issued	905,981	-	-	414,834	-	-	1,320,815
Transfers in	472,403	-	-	4,925,000	-	6,200,473	11,597,876
Transfers out	(9,664,024)	(1,000,000)	(7,436,318)	-	-	(664,297)	(18,764,639)
TOTAL OTHER FINANCING SOURCES (USES)	(8,236,202)	(1,000,000)	(6,962,982)	5,441,348	-	5,536,176	(5,221,660)
NET CHANGE IN FUND BALANCES	(2,515,385)	(491,576)	6,257,101	3,196,149	943,786	6,891,072	14,281,147
FUND BALANCES, Beginning of year	23,916,224	4,797,243	15,653,386	1,580,113	2,247,064	6,364,494	54,558,524
FUND BALANCES, End of year	$ 21,400,839	$ 4,305,667	$ 21,910,487	$ 4,776,262	$ 3,190,850	$ 13,255,566	$ 68,839,671

The accompanying notes are an integral part of this statement.

HALL COUNTY, GEORGIA
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, 2019

Net change in fund balances (page 5)		$ 14,281,147
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the difference between capital outlays and depreciation in the current period.		
Capital outlays	13,337,738	
Depreciation expense	(19,670,799)	(6,333,061)
In the statement of activities, only the gain/loss on the sale of various equipment is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the net book value of the equipment sold.		
Net book value of equipment sold	(1,276,301)	
Infrastructure costs transferred to State	(4,429,086)	(5,705,387)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property taxes	3,425,662	
Donated assets	2,639,878	
Assessments	9,995	6,075,535
Revenues reported in the funds that relate to prior years are not reported as revenue in the statement of activities.		
Property taxes	(3,204,062)	
Assessments	(8,751)	(3,212,813)
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, where as these amounts are deferred and amortized in the statement of activities.		
Proceeds from borrowing including premiums and discounts	(1,320,815)	
Principal payments on long-term debt	1,043,890	
Amortization of bond premiums and discounts	(1,424)	
Accrued interest payable, current year	(10,120)	
Accrued interest payable, prior year	10,954	(277,515)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Compensated absences, current year	(4,975,905)	
Compensated absences, prior year	4,409,014	(566,891)
Internal service funds are used by management to charge the costs of certain activities, such as group health and other types of insurance. The net revenue (expenses) of certain internal service funds is reported with governmental activities.		(360,689)
Net pension liability is not available during the current period and therefore is not reported in the fund and changes in the ACCG pension plan actuarial assumptions are reported in deferred outflows and inflows.		
End of year - net pension liability	(34,070,322)	
Beginning of year - net pension liability	31,246,179	
End of year - deferred outflows related to pension	1,800,845	
Beginning of year - deferred outflows related to pension	(695,209)	
End of year - deferred inflows related to pension	(603,578)	
Beginning of year - deferred inflows related to pension	786,762	(1,535,323)
Net OPEB liability is not available during the current period and therefore is not reported in the funds and changes in the Hall County, Georgia Postretirement Health and Life Insurance Benefit Plans actuarial assumptions are reported in deferred outflows and inflows.		
End of year - net OPEB liability	(45,658,474)	
Beginning of year - net OPEB liability	45,534,687	
End of year - deferred outflows related to OPEB	1,348,607	
Beginning of year - deferred outflows related to OPEB	-	
End of year - deferred inflows related to OPEB	(2,879,898)	
Beginning of year - deferred inflows related to OPEB	-	(1,655,078)
Rounding		2
Changes in net position of governmental activities (page 2)		$ 709,927

The accompanying notes are an integral part of this statement.

HALL COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2019

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES
ASSETS	SOLID WASTE DISPOSAL FACILITY	WATER AND SEWER	TOTAL	INTERNAL SERVICE FUNDS
Current Assets				
Cash	$ 11,617,256	$ 7,504,656	$ 19,121,912	$ 7,779,452
Receivables (net of allowance for uncollectibles)	656,521	547,617	1,204,138	552,797
Prepaid items	892	622	1,514	155,212
Inventories	-	-	-	310,436
Restricted assets:				
Cash	-	1,250,007	1,250,007	-
TOTAL CURRENT ASSETS	12,274,669	9,302,902	21,577,571	8,797,897
Noncurrent Assets				
Prepaid capacity	-	17,639,287	17,639,287	-
Capital assets				
Capital assets not being depreciated	10,869,666	30,052,837	40,922,503	-
Capital assets being depreciated	31,372,906	86,789,129	118,162,035	-
Less: accumulated depreciation	(18,944,280)	(12,577,259)	(31,521,539)	-
TOTAL CAPITAL ASSETS (NET OF ACCUMULATED DEPRECIATION)	23,298,292	104,264,707	127,562,999	-
TOTAL NONCURRENT ASSETS	23,298,292	121,903,994	145,202,286	-
TOTAL ASSETS	35,572,961	131,206,896	166,779,857	8,797,897
DEFERRED OUTFLOWS OF RESOURCES				
Pension expense	34,968	-	34,968	-
OPEB expense	47,659	-	47,659	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	82,627	-	82,627	-
TOTAL ASSETS & DEFERRED OUTFLOWS OF RESOURCES	35,655,588	131,206,896	166,862,484	8,797,897
LIABILITIES				
Current Liabilities				
Accounts payable	568,019	313,932	881,951	207,996
Accrued interest payable	672	52,341	53,013	-
Other accrued items	60,655	5,229	65,884	26,500
Customer deposits	29,220	-	29,220	-
Unearned revenue	70,045	-	70,045	-
Compensated absences payable	58,574	4,113	62,687	-
Accrued landfill closure/postclosure	167,116	-	167,116	-
Estimated claims payable	-	-	-	1,970,212
Notes from direct borrowings	115,347	1,493,090	1,608,437	-
Contracts payable	-	1,040,000	1,040,000	-
TOTAL CURRENT LIABILITIES	1,069,648	2,908,705	3,978,353	2,204,708
Noncurrent Liabilities				
Estimated claims payable	-	-	-	1,823,255
Compensated absences payable	39,049	2,742	41,791	-
Accrued landfill closure/postclosure	13,494,918	-	13,494,918	-
Notes from direct borrowings	556,884	19,519,625	20,076,509	-
Net OPEB liability	1,868,942	-	1,868,942	-
Net pension liability	1,390,706	-	1,390,706	-
Contracts payable	-	10,715,000	10,715,000	-
TOTAL NONCURRENT LIABILITIES	17,350,499	30,237,367	47,587,866	1,823,255
TOTAL LIABILITIES	18,420,147	33,146,072	51,566,219	4,027,963
DEFERRED INFLOWS OF RESOURCES				
Pension expense	11,720	-	11,720	-
OPEB expense	101,774	-	101,774	-
TOTAL DEFERRED INFLOWS OF RESOURCES	113,494	-	113,494	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	18,533,641	33,146,072	51,679,713	4,027,963
NET POSITION				
Net investment in capital assets	22,626,061	71,265,208	93,891,269	-
Restricted for:				
Debt service	-	1,250,007	1,250,007	-
Stormwater	-	396,902	396,902	-
Unrestricted	(5,504,114)	25,148,707	19,644,593	4,769,934
TOTAL NET POSITION	$ 17,121,947	$ 98,060,824	115,182,771	$ 4,769,934
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			(7,755)	
Net position of business-type activities			$ 115,175,016	

The accompanying notes are an integral part of this statement.

HALL COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended June 30, 2019

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES
	SOLID WASTE DISPOSAL FACILITY	WATER AND SEWER	TOTAL	INTERNAL SERVICE FUNDS
OPERATING REVENUES				
Charges for sales and services:				
Sewer sales	$ -	$ 2,020,839	$ 2,020,839	$ -
Sewer connection fees	-	263,440	263,440	-
Other	1,700	283,540	285,240	-
Recycling and transfer fees	9,330,803	-	9,330,803	-
Charges for services-other	173	-	173	-
Charges to other funds	-	-	-	22,796,638
Employee contributions	-	-	-	6,414,206
Total Operating Revenues	9,332,676	2,567,819	11,900,495	29,210,844
OPERATING EXPENSES				
Salaries and benefits	2,983,434	238,883	3,222,317	38,974
Supplies	504,770	-	504,770	-
Other services and charges	1,552,674	1,398,909	2,951,583	5,077,331
Benefit claims	-	-	-	18,791,436
Insurance premiums	778,127	49,404	827,531	3,099,637
General and administrative	-	-	-	1,951,835
Landfill closure/postclosure costs	781,950	-	781,950	-
Depreciation	1,337,545	1,834,662	3,172,207	-
Professional fees	13,914	-	13,914	-
Repairs and maintenance	314,473	339,288	653,761	1,621,020
Total Operating Expenses	8,266,887	3,861,146	12,128,033	30,580,233
OPERATING INCOME (LOSS)	1,065,789	(1,293,327)	(227,538)	(1,369,389)
NONOPERATING REVENUES (EXPENSES)				
Investment earnings	68,879	484	69,363	953,925
Interest expense	(8,696)	(917,160)	(925,856)	-
Intergovernmental income	(9,852)	-	(9,852)	-
Total Nonoperating Revenues (Expenses)	50,331	(916,676)	(866,345)	953,925
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	1,116,120	(2,210,003)	(1,093,883)	(415,464)
Sewer tap fees	-	2,724,720	2,724,720	-
Developers - In kind	86,812	1,224,902	1,311,714	-
Contributed capital	-	39,175	39,175	-
Transfer in	3,188,161	4,248,157	7,436,318	-
Transfer out	(269,555)	-	(269,555)	-
CHANGE IN NET POSITION	4,121,538	6,026,951	10,148,489	(415,464)
TOTAL NET POSITION, Beginning of year	12,855,170	92,033,873	104,889,043	5,624,362
PRIOR PERIOD ADJUSTMENT	145,239	-	145,239	(438,964)
TOTAL NET POSITION, Beginning as restated	13,000,409	92,033,873	105,034,282	5,185,398
TOTAL NET POSITION, End of year	$ 17,121,947	$ 98,060,824		$ 4,769,934
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			(54,775)	
Change in net position of business-type activities			$ 10,093,714	

The accompanying notes are an integral part of this statement.

HALL COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2019

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES
CASH FLOWS FROM OPERATING ACTIVITIES	SOLID WASTE DISPOSAL FACILITY	WATER AND SEWER	TOTAL	INTERNAL SERVICE FUNDS
Receipts from customer	$ 9,519,755	$ 2,506,745	$ 12,026,500	$ 5,992,455
Payments to suppliers	(2,841,186)	(1,733,616)	(4,574,802)	(11,918,737)
Payments to employees	(2,859,623)	(238,171)	(3,097,794)	(18,245,658)
Internal activity-payments from (to) other funds	-	-	-	22,796,638
Net cash provided by (used in) operating activities	3,818,946	534,958	4,353,904	(1,375,302)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Payments from other governments	(9,852)	-	(9,852)	-
Net Cash provided (used) by non-capital financing activities	(9,852)	-	(9,852)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and construction of capital assets	(5,642,812)	(2,545,718)	(8,188,530)	-
Tap fees paid by developers	-	2,724,720	2,724,720	-
Transfers in-capital	3,188,161	4,248,157	7,436,318	-
Transfers out	(269,555)	-	(269,555)	-
Payment made on debt	(113,972)	(4,054,265)	(4,168,237)	-
Interest paid	(8,810)	(1,005,090)	(1,013,900)	-
Net cash provided (used) by capital and related financing activities	(2,846,988)	(632,196)	(3,479,184)	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	68,879	484	69,363	953,924
Net cash provided (used) by investing activities	68,879	484	69,363	953,924
Net increase (decrease) in cash and cash equivalents	1,030,985	(96,754)	934,231	(421,378)
CASH, Beginning of year	10,586,271	8,851,417	19,437,688	8,200,830
CASH, End of year	$ 11,617,256	$ 8,754,663	$ 20,371,919	$ 7,779,452

The accompanying notes are an integral part of this statement.

HALL COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2019

(CONTINUED)

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES
	SOLID WASTE DISPOSAL FACILITY	WATER AND SEWER	TOTAL	INTERNAL SERVICE FUNDS
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	$ 1,065,789	$ (1,293,327)	$ (227,538)	$ (1,369,389)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation	1,337,545	1,834,662	3,172,207	-
Landfill closure/postclosure costs	781,950	-	781,950	-
(Increase) decrease in:				
Accounts receivable	174,252	(61,074)	113,178	(421,751)
Inventory	-	-	-	(40,551)
Deferred outflow for pension	(5,246)	-	(5,246)	-
Deferred outflow for OPEB	(47,659)	-	(47,659)	-
Prepaid capacity	-	2,120	2,120	-
Prepaid expenses	(763)	(622)	(1,385)	(43,785)
Increase (decrease) in:				
Accounts payable	390,431	52,487	442,918	(90,532)
Compensated absences	24,181	(286)	23,895	-
Amounts held in trust	1,200	-	1,200	-
Accrued landfill costs	(66,896)	-	(66,896)	-
Deferred inflows for pension	(21,916)	-	(21,916)	-
Deferred inflows for OPEB	101,774	-	101,774	-
Net pension liability	54,838	-	54,838	-
Net OPEB liability	4,374	-	4,374	-
Other accrued items	13,465	998	14,463	5,032
Deferred revenue	11,627	-	11,627	579,720
Due to other funds	-	-	-	5,954
Net cash provided by (used in) operating activities	$ 3,818,946	$ 534,958	$ 4,353,904	$ (1,375,302)
SUPPLEMENTAL DISCLOSURE OF NON-CASH ACTIVITIES				
Inkind contributions from a developer	$ -	$ 1,224,902	$ 1,224,902	$ -
Net book value of capital assets transferred	$ 86,812	$ 39,175	$ 125,987	$ -
Amortization of original issue premium & bond refunding	$ -	$ 39,784	$ 39,784	$ -

The accompanying notes are an integral part of this statement.

HALL COUNTY, GEORGIA
STATEMENT OF ASSETS AND LIABILITIES
FIDUCIARY FUNDS
June 30, 2019

	AGENCY FUNDS
ASSETS	
Cash	$ 9,013,273
TOTAL ASSETS	$ 9,013,273
LIABILITIES	
Amount held in trust	$ 9,013,273
TOTAL LIABILITIES	$ 9,013,273

The accompanying notes are an integral part of this statement.

HALL COUNTY, GEORGIA
COMPONENT UNITS
COMBINING STATEMENT OF NET POSITION
June 30, 2019

	HEALTH DEPARTMENT	LIBRARY SYSTEM	TOTAL
ASSETS			
Cash	$ 6,053,555	$ 862,011	$ 6,915,566
Investments	-	13,472	13,472
Receivables (net of allowance for uncollectibles)	1,532,495	103,052	1,635,547
Prepaid items	-	47,511	47,511
Capital assets:			
Capital assets being depreciated	194,221	4,897,498	5,091,719
Less: accumulated depreciation	-	(3,752,878)	(3,752,878)
Capital assets, net of depreciation	194,221	1,144,620	1,338,841
TOTAL ASSETS	7,780,271	2,170,666	9,950,937
DEFERRED OUTFLOWS OF RESOURCES			
Pension expense	2,704,583	431,734	3,136,317
OPEB expense	-	79,147	79,147
TOTAL DEFERRED OUTFLOWS OF RESOURCES	2,704,583	510,881	3,215,464
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	10,484,854	2,681,547	13,166,401
LIABILITIES			
Accounts payable	721,744	274,686	996,430
Other accrued items	82	-	82
Due to other governments	58,488	-	58,488
Noncurrent liabilities:			
Due within one year			
Compensated absences payable	535,000	34,092	569,092
Due in more than one year			
Compensated absences payable	170,219	51,137	221,356
Net pension liability	9,140,306	1,971,299	11,111,605
Net OPEB liability	4,885,957	2,072,061	6,958,018
TOTAL LIABILITIES	15,511,796	4,403,275	19,915,071
DEFERRED INFLOWS OF RESOURCES			
Pension expense	3,989,147	222,235	4,211,382
OPEB expense	-	621,766	621,766
TOTAL DEFERRED INFLOWS OF RESOURCES	3,989,147	844,001	4,833,148
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	19,500,943	5,247,276	24,748,219
NET POSITION			
Net investment in capital assets	194,221	1,144,620	1,338,841
Restricted for:			
Program income	1,446,084		1,446,084
Unrestricted	(10,656,394)	(3,710,349)	(14,366,743)
TOTAL NET POSITION	$ (9,016,089)	$ (2,565,729)	$ (11,581,818)

The accompanying notes are an integral part of this statement.

HALL COUNTY, GEORGIA
COMPONENT UNITS
COMBINING STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2019

		.....PROGRAM REVENUES.....			....NET (EXPENSE) AND CHANGES IN NET POSITION....		
FUNCTIONS/PROGRAMS	**EXPENSES**	**CHARGES FOR SERVICES**	**OPERATING GRANTS AND CONTRIBUTIONS**	**CAPITAL GRANTS AND CONTRIBUTIONS**	**HEALTH DEPARTMENT**	**LIBRARY SYSTEM**	**TOTAL**
COMPONENT UNITS							
GOVERNMENTAL ACTIVITIES							
Health Department	$ 14,862,834	$ 3,004,093	$ 15,023,620	$ -	$ 3,164,879	$ -	$ 3,164,879
Library System	3,120,059	285,545	462,883	480,704	-	(1,890,927)	(1,890,927)
TOTAL COMPONENT UNITS	$ 17,982,893	$ 3,289,638	$ 15,486,503	$ 480,704	3,164,879	(1,890,927)	1,273,952
GENERAL REVENUES							
Unrestricted investment earnings					-	866	866
Grants and contributions not restricted to a specific program					-	2,109,637	2,109,637
TOTAL GENERAL REVENUES AND TRANSFERS					-	2,110,503	2,110,503
CHANGES IN NET POSITION					3,164,879	219,576	3,384,455
NET POSITION, Beginning					(12,180,968)	(3,878,401)	(16,059,369)
CHANGE IN ACCOUNTING PRINCIPLE					-	1,093,096	1,093,096
NET POSITION, Beginning as restated					(12,180,968)	(2,785,305)	(14,966,273)
NET POSITION, Ending					$ (9,016,089)	$ (2,565,729)	$ (11,581,818)

The accompanying notes are an integral part of this statement.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of HALL COUNTY, GEORGIA, have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

REPORTING ENTITY

The County is a political subdivision of the State of Georgia governed by an elected five-member commission. In addition, there are four Constitutional Officers; the Tax Commissioner, Probate Court Judge, Sheriff, and Clerk of Superior Court. The Constitutional Officers are elected county wide. The Board of County Commissioners budgets and approves all funding used by the separate Constitutional Officers. As required by generally accepted accounting principles, these financial statements present the County and its component units, entities for which the County is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the County's operations so data from these units are combined with data of the primary government. Each discretely presented component unit, on the other hand, is reported in a separate column in the combined financial statements to emphasize it is legally separate from the County. Each blended and discretely presented component unit has a June 30 year-end.

Blended Component Unit

The Hall County Water and Sewerage Authority (Authority) is authorized to acquire, construct, add to, extend, improve, equip, operate, and maintain a water utility system of a water supply and filtration system with storage and water transmission capabilities to residents throughout Hall County and sewerage systems, both sanitary and storm, sewage disposal and sewage treatment plants, and any and all other related facilities for the County. The Authority is made up of each member of the Board of Commissioners of Hall County, Georgia, and each member of the Board of Commissioners, except the chairman, shall nominate a member to serve on the Authority; and the chairman of the Board of Commissioners shall serve as the chairman of the Authority. Decisions of the Authority require a majority of the Commissioners of Hall County. Thus, the Authority’s governing body is substantially the same as the governing Board of Hall County and the County is legally obligated to provide resources in case there are deficiencies in debt service payments and resources are no available from any other remedies. The Authority is reported in the Water and Sewer enterprise fund. No separate financial statements are issued for this component unit.

Discretely Presented Component Units

The Hall County Board of Health (Health Department) monitors and controls all health activities in the County. The Board is managed by seven members, four of which are appointed by the Hall County Board of Commissioners. The Health Department is dependent upon the County because the County approves the Health Department's budget, and the County has the ability to impose its will upon the Health Department. During fiscal year 2019, the County supplemented the Health Department's budget in the amount of $754,745. The Health Department is presented as a governmental fund type.

The Hall County Library System (Library) serves all citizens of Hall County through its headquarters library in Gainesville, Georgia and four branch facilities. The Library is governed by a 10-member board of Trustees appointed by the County Board of Commissioners. The County provides the majority of funding for the Library. During fiscal year 2019, the County supplemented the Library's budget in the amount of $2,052,873. The Library is presented as a governmental fund type.

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

Hall County Board of Health
1290 Athens Street
Gainesville, Georgia 30501

Hall County Library System
127 N. Main Street
Gainesville, Georgia 30501

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, 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. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment 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 revenues.

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

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

Measurement focus refers to what is being measured. Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Agency funds have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of 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 revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial 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 County considers property taxes as available if they are collected by the end of the current fiscal year. Other revenues susceptible to accrual are considered available if they are collected within 90 days of the end of the current fiscal period for which they are imposed with the exception of federal and state grant revenue, which has a 12 month availability 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 judgments are recorded only when payment is due.

Property taxes, sales tax, franchise taxes, charges for services, 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 and available only when cash is received by the government.

The government reports the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Fire District Special Revenue Fund* accounts for property taxes levied for the operations of the County Fire Department.

The *SPLOST Capital Projects Fund* accounts for funds received from a local 1% sales tax reserved for construction of various capital projects.

The *Capital Projects Fund* accounts for and reports financial resources that are restricted, committed, or assigned to expenditure for capital outlay including the acquisition or construction of capital facilities, vehicle replacement, heavy equipment, and other capital assets.

The *Impact Fees Fund* accounts for impact fees restricted for the acquisition or construction of specific capital projects.

The County reports the following major proprietary funds:

The *Solid Waste Disposal Facility Enterprise Fund* accounts for the activities of the County's solid waste disposal and recycling programs.

The *Water and Sewer Fund* accounts for revenues and expenses related to operating and maintaining a sewer utility system.

Additionally, the County reports the following fund types:

The *Internal Service Funds* account for group insurance, risk management, and fleet maintenance services provided to other departments or agencies of the County on a cost reimbursement basis.

The *Agency Funds* are custodial in nature and do not represent results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. These funds are used to account for assets that the Tax Commissioner, Clerk of Court, Probate Court, Magistrate Court, Juvenile Court, Sheriff, and Inmate Fund holds for others in an agency capacity.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are interfund services provided and used are not eliminated in the process of consolidation. Elimination of these charges would distort the direct costs and program revenues for the various functions concerned.

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. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues for the Solid Waste Disposal Facility enterprise fund, Water and Sewer enterprise fund, and of the County's Internal Service funds are charges to customers for sales and services. The Water and Sewer enterprise fund recognized as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

ASSETS, LIABILITIES AND NET POSITION OR EQUITY

Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Investments are recorded as fair value based on quoted market prices as of the balance sheet date. Increases or decreases in fair value during the year are recognized as part of investment income.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "interfund receivables/payables." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade and property tax receivables are shown net of an allowance of uncollectibles.

Property taxes attach as an enforceable lien on property as of January 1. Taxes are normally levied by September 15 of each year. The taxes for the 2018 digest year were payable on November 15, 2018. Interest and penalties are assessed on taxes not paid by this date. The taxes are subject to lien after February 15, 2019.

The County's property taxes were levied on the assessed values of all real and personal property including mobile homes and motor vehicles located in the County.

The County bills and collects its own property taxes and also those for the School Board and the State. Only the County's tax levy is recognized as revenue when levied and uncollected taxes are recorded as unavailable revenue in the general fund, fire district fund, and nonmajor governmental funds related to tax service delivery agreements.

Inventories and Prepaid Items

Inventories, consisting of expendable supplies, not held for resale are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

The cost of prepaid items is recorded as expenditures/expense when consumed rather than when purchased.

Bond Premiums and Discounts

Premiums and discount are deferred and amortized over the lives of the bonds and loans on a straight-line basis, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

Amortization costs for premiums, discounts, and amounts deferred for refunding (see Note 7) for the year 2019 was $(68,200). None of these costs were capitalized in 2019.

Restricted Assets

Certain proceeds of the County's capital leases or debt issues are classified as restricted assets on the balance sheet because they are maintained in separate bank accounts and their use is limited by applicable lease or debt agreements.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, culverts, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of $5,000 and an estimated useful life in excess of two years.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities) the County chose to include all such items regardless of their acquisition date or amount. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition 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 assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the assets constructed. No interest was capitalized during fiscal year 2019.

Property, plant, and equipment are depreciated using the straight line method over the following estimated useful lives:

Asset	Years	Asset	Years
Buildings	50	Vehicles	3-10
Nonstructural improvements	20	Water lines and system	50
Machinery and equipment	5-20	Infrastructure	19-70

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report 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. The County can have three items that qualify for reporting in this category. These three items consist of the deferred charge on refunding, deferred charges in pension expense and OPEB expense. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The amortization is part of the interest expense for the year. The deferred charges in pension expense and OPEB expense represent differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension or OPEB liability, changes of assumptions about future economic or demographic factors or of other inputs, and contributions made into the defined benefit pension plan or OPEB plan after the measurement date. The deferred outflows related to employer contributions subsequent to measurement date will be recognized as OPEB expense in the next fiscal year. Other deferred outflows related to pension or OPEB will be recognized in pension or OPEB expense using a systematic and rational method over a closed five-year period, beginning in the current reporting period.

In addition to liabilities, the statement of financial position will sometimes report 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. The County can have three items that qualify for reporting in this category. These three items consist of unavailable revenue and deferred inflows related to pension and OPEB expense. Unavailable revenue only arises under the modified accrual basis of accounting and is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. The deferred inflows related to pension and OPEB expense represent differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension or OPEB liabilities and changes of assumptions about future economic or demographic factors or of other inputs. These deferred inflows will be recognized in pension or OPEB expense using a systematic and rational method over a closed five-year period, beginning with the current reporting period.

Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. In accordance with the provisions of Statement of Governmental Accounting Standards No. 16, "Accounting for Compensated Absences," no liability is reported for unpaid accumulated sick leave because the benefits are paid only upon illness of an employee, and the amount of such payments cannot be reasonably estimated. All vacation pay is accrued when incurred in the government-wide and proprietary financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, or proprietary fund type statement of net position.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Association of County Commissioners of Georgia (ACCG) Hall County Defined Benefit Plan (Plan) and additions to/from from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Post-employment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Hall County, Georgia Postretirement Health and Life Insurance Benefit Plans (OPEB Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms.

Fund Equity/Net Position

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

Fund balance - Generally, fund balance represents the difference between the current assets and current liabilities. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- *Nonspendable* - Fund balances are reported as nonspendable when the amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash like inventories and prepaid items) or (b) legally or contractually required to be maintained intact.

- *Restricted* - Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

- *Committed* - Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners through the adoption of a resolution prior to the end of the fiscal year. In order to modify or rescind the commitment, the Board of Commissioners must adopt another resolution.

- *Assigned* - Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the Board of Commissioners has authorized the County's Finance Director to assign fund balances.

- *Unassigned* - Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all other governmental funds.

Net position - Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any debt used for the acquisition, construction, or improvement of those assets. In determining the outstanding balance of any borrowing, proceeds of that debt which has not been spent is deducted. Accounts payable for costs related to acquisition, construction, or improvement of those capital assets is considered debt for this calculation. Net position is reported as restricted as described in the fund balance section above. All other net position is reported as unrestricted.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then committed, assigned, and unassigned (or unrestricted) resources as they are needed.

Net Investment in Capital Assets

The "net investment in capital assets" reported on the government-wide statement of net position as of June 30, 2019, are as follows:

	Governmental Activities	Business-type Activities
Net investment in capital assets:		
Cost of capital assets	$ 734,514,956	$ 159,084,538
Less accumulated depreciation	(367,382,809)	(31,521,539)
Book value	367,132,147	127,562,999
Plus unspent construction proceeds	4	-
Less capital related debt (including accounts payable)	(4,238,181)	(33,671,730)
Total net investment in capital assets	$ 362,893,970	$ 93,891,269

Management Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - FUND BALANCE/NET POSITION

The government-wide statement of net position reports $41,358,923 of restricted net position, of which $7,910,811 is restricted by enabling legislation.

Additional details related to fund balances at the governmental fund level are presented below:

Restricted:	
Fire District Fund	
Public Safety programs - For funds restricted for fire services from a separate tax levy.	$ 4,224,609
SPLOST Fund	
Capital outlay projects - For funds received from the imposition of the Special Purpose Local Option Sales Tax (SPLOST) restricted by the voter approved referendum.	21,878,673
Impact Fees Fund	
Impact Fee projects - For funds received from impact fees that have not been spent.	3,190,850
Nonmajor Special Revenue Funds	
Street lighting -	
Special Assessments Fund - To account for funds received from special assessments for street lighting.	32,098
Judicial Programs -	
Restricted Programs Fund - To account for funds collected from fines and forfeitures to be used for drug abuse, treatment and education programs, and victims assistance programs.	1,945,754
Law Library Fund - To account for funds collected from fines and forfeitures to be used for the operation of the Law Library.	298,149
Public Safety programs -	
Emergency E911 Telephone Services Fund - To account for funds to operate the E911 center as restricted by the OCGA-46-5.	278,980
Restricted Programs Fund - To account for funds collected from fines and forfeitures to be used for drug abuse, treatment and education programs, and victims assistance programs.	2,957,923
Emergency Service District Fund - To account for funds collected from a levied property tax to operate Emergency Services provided by the County.	2,049,086
Health and Welfare Programs -	
Restricted Programs Fund - To account for funds collected from fines and forfeitures to be used for drug abuse, treatment and education programs, and victims assistance programs.	186,168

Parks and Recreation programs -	
Parks Marina Fund - For proceeds from leases on Lake Lanier restricted by contract with the Army Corps of Engineers for recreation programs.	371,451
Restricted Programs Fund - To account for funds donated for scholarships.	250
Parks and Leisure Service District Fund - To account for funds collected from a levied property tax for maintenance and operations of County Parks and Recreation facilities.	757,245
Housing and Development programs -	
Restricted Programs Fund - To account for funds received from grants restricted by grantors for housing programs.	71,180
Development Service District Fund - To account for funds collected from a levied property tax for maintenance and operations of planning, development, enforcement, and maintenance programs within unincorporated Hall County.	1,353,553
Total Restricted Fund Balance	$ 39,595,969
Assigned:	
Capital Projects Fund	
For Encumbrances	$ 4,773,002
Nonmajor Capital Projects Funds	
Allen Creek Soccer Complex - For encumbrances.	77,600
State Road Fund - For road infrastructure & maintenance.	2,537,268
Total Assigned Fund Balance	$ 7,387,870

NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

Annual appropriated budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund and special revenue funds. Project length budgets are adopted for the Capital Projects Funds. Annual operating budgets are prepared for each Enterprise and Internal Service Fund for planning, control, cost allocation and evaluation purposes. Budgetary amounts are not formally integrated into proprietary fund general ledgers. All unencumbered appropriations lapse at fiscal year-end with all encumbered appropriations being carried into the following budget year.

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

On or before March 31 of each year, all agencies of the County submit requests for appropriation to the County's Administrator so that a budget may be prepared. The budget is prepared by fund, function, activity, and line item, and includes information on the past year, current year estimates, and requested appropriations for the next fiscal year.

Before May 15, the proposed budget is presented to the County's Board of Commissioners for review. The County's Board of Commissioners holds public hearings and may add to, subtract from, or change appropriations, but may not change the form of the budget. Any changes in the budget must be within the revenues and reserves estimated as available by the County's Administrator or the revenue estimates must be changed by an affirmative vote of a majority of the County's Board of Commissioners.

Authorization of Budget Adjustments and Amendments: Because a budget is not a fixed revenue and spending plan, they require adjustments from time to time. Outlined in the Budget Resolution, the County Administrator and/or Director of Financial Services is authorized to approve any transfer of appropriations in any fund among the various accounts within a department or agency so long as the total budget for each department or agency is not increased.

During the year, the Commissioners authorized amendments to include appropriations for some activities that were not originally budgeted and to reclassify certain character and functional expenditures.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g. purchase orders, contracts, and other commitments) outstanding at year-end do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

DEFICIT NET POSITION

There are no funds with deficits.

NOTE 4 - DEPOSITS AND INVESTMENTS

PRIMARY GOVERNMENT

Custodial Credit Risk - Deposits

In case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned. The County's policy permits the County to exceed the FDIC insured limit in making deposits in commercial banks and savings and loans institutions if the funds are otherwise adequately secured.

As of December 12, 2019, these deposits were fully insured and collateralized.

Depositories may secure deposits of public funds using the dedicated method or the pooled method as described below:

> Under the *dedicated method*, a depository shall secure the deposits of each of its public depositors separately. State statutes require collateral pledged in the amount of 110% of deposits.
>
> Under the *pooled method,* a depository shall secure deposits of public bodies which have deposits with it through a pool of collateral established by the depository with a custodian for the benefit of public bodies having deposits with such depository as set forth in code Section 45-8-13.1. State statutes require collateral pledged in the amount of 110% of deposits under the single bank pooled method or at least 100% of amounts greater than 20% of the daily pool balance held by any one covered depository under the multibank pooled method.

The County utilized the pooled method to secure deposits of public funds.

As of June 30, 2019, the County had the following investments:

Investment Type:	Fair Value	Rating (Standard & Poors)
Federated Treasury Obligations	$ 11	AAA
Corporate Bonds	8,776,331	N/A
Total Debt Securities	$ 8,776,342	

	INVESTMENT MATURITIES (in Years)/ FMV Level			
Investment Type:	Less Than 1/ FMV Level 1	Less Than 1/ FMV Level 2	1-5/ FMV Level 2	Total
Federated Treasury Obligations	$ -	$ 11	$ -	$ 11
Corporate Bonds	2,500,000	2,243,871	4,032,460	8,776,331
Total Debt Securities	$ 2,500,000	$ 2,243,882	$ 4,032,460	$ 8,776,342
Maximum Investment	28.49%	25.57%	45.95%	

Cash per financial statements (page 1)	
Cash	$ 80,436,172
Restricted cash	1,250,011
less cash equivalents that are investments	(11)
Cash held by Fiduciary Funds (page 11)	9,013,273
Deposits	$ 90,699,445
Investments per financial statements	
Investments	$ 8,776,331
Investments included in cash equivalents	11
Investments as listed above	$ 8,776,342

The goal of the County in investing is to obtain a reasonable return on investments with a minimum exposure to potential loss of capital due to market fluctuations.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates may adversely affect an investment's fair value. Since the price of a bond fluctuates with market interest rates, the risk an investor faces is that the price of a bond held in a portfolio will decline if market interest rates rise. The County has no investment policy that would further limit its investment options.

Credit Risk

State statutes authorize the County to invest in obligations of the U.S. Treasury and of its agencies and instrumentalities; bonds or certificates of indebtedness of this state and of its agencies and instrumentalities; certificates of deposits of banks insured by FDIC; the State of Georgia Local Government Investment Pool; repurchase agreements; bonds, debentures, notes or other evidence of indebtedness of any solvent corporation subject to certain conditions. The County has no investment policy that would further limit its investment choices. At June 30, 2019, the ratings of its investments are shown above.

Concentration of Credit Risk

The County places no limit on the amount it may invest in any one issuer.

Custodial Credit Risk - Investments

For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County has a policy of placing investments with qualified financial institutions. As of June 30, 2019, all investments are adequately secured with insurance.

NOTE 5 - RECEIVABLES

Receivables as of year-end for the County's individual major funds and nonmajor governmental and Internal Service Funds in the aggregate, including the applicable allowances for uncollectible accounts are as follows:

Governmental Activities:	General Fund	Fire District	SPLOST	Capital Projects	Impact Fees	Nonmajor Governmental Funds	Internal Service Funds
Receivables:							
Property Taxes	$ 3,069,612	$ 320,520	$ -	$ -	$ -	$ 45,525	$ -
Accounts	419,430	1,020	-	-	10,404	3,036,340	552,797
Intergovernmental	2,618,656	10,179	5,797,124	316,647	54,261	2,672,269	-
Total Gross Receivables	6,107,698	331,719	5,797,124	316,647	64,665	5,754,134	552,797
Less: Allowance for Uncollectibles	(75,868)	-	-	-	-	(1,962,261)	-
Total Net Receivables	$ 6,031,830	$ 331,719	$5,797,124	$ 316,647	$ 64,665	$ 3,791,873	$ 552,797

Property taxes receivable at June 30, 2019, consist of the following:

DIGEST YEAR	GENERAL FUND (2)	FIRE DISTRICT FUND (2)	NONMAJOR GOVERNMENTAL FUNDS (2)
2019 (1)	$ 32,324	$ 8,807	$ 6,136
2018	353,157	92,650	33,392
2017	187,203	26,537	617
2016	156,981	20,191	573
2015	91,218	13,336	553
2014	98,212	9,914	698
2013	97,854	9,768	526
2012	122,231	11,709	526
2011	184,892	15,141	526
2010	275,388	21,299	527
2009	392,446	29,587	463
2008 and prior	1,077,706	61,581	988
Total	$ 3,069,612	$ 320,520	$ 45,525

(1) 2019 only consists of taxes due on mobile homes. Taxes on real and personal property are not levied until after fiscal year end. Therefore, they are not included.
(2) Amounts include interest, penalties, and other costs assessed up to June 30, 2019.

Receivables as of year-end for the County's enterprise funds, including the applicable allowances for uncollectible accounts are as follows:

Business-type Activities:	Solid Waste Disposal Facility	Water and Sewer	Total
Receivables:			
Property Taxes	$ 142,451	$ -	$ 142,451
Accounts	514,070	3,251	517,321
Intergovernmental	-	544,366	544,366
Total Gross Receivables	656,521	547,617	1,204,138
Less: Allowance for Uncollectibles	-	-	-
Total Net Receivables	$ 656,521	$ 547,617	$ 1,204,138

Governmental funds report unavailable revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of unavailable revenue and unearned revenue reported in the governmental funds were as follows:

	UNAVAILABLE	UNEARNED
Delinquent property taxes receivable (General Fund)	$ 3,069,612	$ -
Delinquent property taxes receivable (Fire District Fund)	320,520	-
Delinquent property taxes receivable (Nonmajor governmental funds related to tax service delivery agreements)	35,530	-
Assessments (Special Assessment Fund)	9,995	-
Grant drawdowns prior to meeting all eligibility requirements (Grants Fund)	-	706,757
Total unavailable/unearned revenue for governmental funds	$ 3,435,657	$ 706,757

Receivables as of year-end for the County's component units, including the applicable allowances for uncollectible accounts are as follows:

	Health Department	Library System
Receivables:		
Accounts	$ 485,798	$ 46,753
Intergovernmental	1,046,697	56,299
Total Gross Receivables	1,532,495	103,052
Less: Allowance for Uncollectibles	-	-
Total Net Receivables	$ 1,532,495	$ 103,052

NOTE 6 - CAPITAL ASSETS

PRIMARY GOVERNMENT

Capital asset activity for the year ended June 30, 2019, was as follows:

Governmental Activities:	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
Non-Depreciable Assets:					
Land and improvements	$ 23,621,879	$ 122,438	$ -	$ -	$ 23,744,317
Infrastructure land and improvements	34,791,203	8,715	-	-	34,799,918
Construction in progress	42,791,476	7,712,435	(5,580,749)	(11,268,347)	33,654,815
Total non-depreciable capital assets	101,204,558	7,843,588	(5,580,749)	(11,268,347)	92,199,050
Depreciable Assets:					
Buildings and improvements	196,481,706	-	-	3,615,316	200,097,022
Machinery and equipment	40,767,482	2,748,788	-	36,275	43,552,545
Vehicles	34,327,831	2,833,309	(4,771,493)	35,374	32,425,021
Infrastructure	356,318,721	2,551,931	(282,365)	7,653,032	366,241,318
Total depreciable capital assets	627,895,740	8,134,028	(5,053,858)	11,339,997	642,315,906
Less Accumulated Depreciation for:					
Buildings and improvements	(59,443,682)	(5,026,250)	-	-	(64,469,932)
Machinery and equipment	(36,695,981)	(1,168,966)	-	(36,275)	(37,901,222)
Vehicles	(22,246,264)	(2,632,024)	4,646,855	(35,375)	(20,266,808)
Infrastructure	(234,183,653)	(10,843,559)	282,365	-	(244,744,847)
Total accumulated depreciation	(352,569,580)	(19,670,799)	4,929,220	(71,650)	(367,382,809)
Total depreciable capital assets, net	275,326,160	(11,536,771)	(124,638)	11,268,347	274,933,097
Governmental activities capital assets, net	$ 376,530,718	$ (3,693,183)	$ (5,705,387)	$ -	$ 367,132,147

Additions to governmental activities capital assets for fiscal year ending June 30, 2019, consist of the following:

Capital Outlay	$ 13,337,738
Donated land	2,551,931
Donated vehicles	87,946
Rounding	1
Total	$ 15,977,616
Non-depreciable capital assets additions	$ 7,843,588
Depreciable capital assets additions	8,134,028
Total	$ 15,977,616

Business-type Activities:	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
Non-Depreciable Assets:					
Land and improvements	$ 24,715,284	$ -	$ -	$ -	$ 24,715,284
Construction in progress	13,306,041	7,789,472	-	(4,888,294)	16,207,219
Total non-depreciable capital assets	38,021,325	7,789,472	-	(4,888,294)	40,922,503
Depreciable Assets:					
Land improvements	144,988	-	-	-	144,988
Buildings and improvements	10,448,282	12,133	-	-	10,460,415
Machinery and equipment	5,559,961	270,544	-	-	5,830,505
Vehicles	1,603,541	297,017	(101,301)	-	1,799,257
Water and sewer infrastructure	93,813,674	1,224,902	-	4,888,294	99,926,870
Total depreciable capital assets	111,570,446	1,804,596	(101,301)	4,888,294	118,162,035
Less Accumulated Depreciation for:					
Land improvements	(144,988)	-	-	-	(144,988)
Buildings	(4,478,805)	(288,564)	-	-	(4,767,369)
Machinery and equipment	(3,300,600)	(454,384)	-	-	(3,754,984)
Vehicles	(873,294)	(132,091)	101,301	-	(904,083)
Water and sewer lines and system	(19,652,947)	(2,297,168)	-	-	(21,950,115)
Total accumulated depreciation	(28,450,634)	(3,172,207)	101,301	-	(31,521,539)
Total depreciable capital assets, net	83,119,812	(1,367,611)	-	4,888,294	86,640,496
Business-type activities capital assets, net	$ 121,141,137	$ 6,421,861	$ -	$ -	$ 127,562,999

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
General Government	$ 750,696
Judicial	799,143
Public Safety	5,183,518
Public Works	11,324,002
Public Health and Welfare	245,266
Recreation and Culture	1,338,314
Housing and Development	29,860
Total depreciation expense-governmental activities	$ 19,670,799
Business-type Activities:	
Water and Sewer	$ 1,834,662
Solid Waste	1,337,545
Total depreciation expense-business-type activities	$ 3,172,207

The County has authorized construction projects. The remaining costs are split between the portion of the contracts that have been entered into for which the work had not been done prior to June 30, 2019, and the remainder of the authorized project expenditure for which contracts have not been entered into as of year end.

The source of financing for the remaining project cost is noted below:

	Project Authorization	Expended To Date	Contracts in Progress	Authorized Not Obligated	Source
Governmental Activities:					
Main Library Renovations	$ 4,651,634	$ 379,788	$ 4,133,634	$ 138,212	SPLOST/Grant Fund/Impact Fees
Fire Station #17 Design	2,850,000	32,148	-	2,817,852	SPLOST
E-911 System Upgrade	13,000,000	11,947,707	1,052,293	-	SPLOST
Murrayville Park Upgrades	1,500,000	83,122	-	1,416,878	SPLOST
Records & Jail Management Systems Software Project	3,100,000	2,246,590	853,160	250	Capital Projects Fund
Fire Station #1 Relocation Design	2,700,000	114,013	31,761	2,554,226	SPLOST
Fleet Maintenace 3-Bay Addition	400,000	311,242	88,758	-	Capital Projects Fund
Paperless Workflow/Software	345,000	323,498	18,832	2,670	SPLOST
Sheriff's Gun Training Range	1,700,000	1,581,064	118,936	-	Capital Projects Fund
Various Road Projects	28,717,492	16,635,643	6,356,439	5,725,410	SPLOST/State Road Fund
	$ 58,964,126	$ 33,654,815	$ 12,653,813	$ 12,655,498	
Business-type Activities:					
Glades Reservoir	$ 7,352,796	$ 7,349,923	$ -	$ 2,873	SPLOST
Landfill Cell II Phase II Cell Addition Design	5,420,000	5,364,291	54,769	940	Landfill Fund
Upsizing Lift Station	380,000	342,150	-	37,850	Water & Sewer Fund
Various Water & Sewerage Projects	3,890,789	3,150,855	357,212	382,722	SPLOST
Water and Sewerage Projects	$ 17,043,585	$ 16,207,219	$ 411,981	$ 424,385	

DISCRETELY PRESENTED COMPONENT UNITS

Activity for the *Health Department* for the year ended June 30, 2019, was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Governmental Activities:				
Depreciable Assets:				
Machinery and equipment	$ 1,137,736	$ 67,706	$ -	$ 1,205,442
Less Accumulated Depreciation	(909,908)	(101,313)	-	(1,011,221)
Capital Assets, net	$ 227,828	$ (33,607)	$ -	$ 194,221

Activity for the *Library* for the year ended June 30, 2019, was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Governmental Activities:				
Depreciable Assets:				
Machinery and equipment	$ 594,763	$ -	$ (14,995)	$ 579,768
Books and collections	4,597,564	200,045	(479,879)	4,317,730
Total depreciable capital assets	5,192,327	200,045	(494,874)	4,897,498
Less Accumulated Depreciation for:				
Machinery and equipment	(577,909)	(7,572)	14,995	(570,486)
Books and collections	(3,459,788)	(202,483)	479,879	(3,182,392)
Total accumulated depreciation	(4,037,697)	(210,055)	494,874	(3,752,878)
Total depreciable capital assets, net	1,154,630	(282,307)	-	1,144,620
Capital Assets, net	$ 1,154,630	$ (282,307)	$ -	$ 1,144,620

As discussed in the Library's financial statements, the Library had a prior period adjustment related to a change in accounting estimate for depreciation valuation and as a result the net value of the collection had a change of $1,093,096 included in the beginning balances.

NOTE 7 - LONG-TERM DEBT

Long-term liability activity for the year ended June 30, 2019, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
Governmental Activities:						
Contracts Payable	$ 1,630,000	$ -	$ (120,000)	$ 1,510,000	$ 125,000	$ 1,385,000
Less: original issue discount	(15,428)	-	1,424	(14,004)	(1,424)	(12,580)
Total contracts payable	1,614,572	-	(118,576)	1,495,996	123,576	1,372,420
Capital leases	1,997,969	1,320,815	(923,889)	2,394,895	860,816	1,534,079
Estimated claims payable	3,213,747	19,680,902	(19,101,182)	3,793,467	1,970,212	1,823,255
Net OPEB liability	45,534,687	1,309,806	(1,186,019)	45,658,474	-	45,658,474
Net pension liability	31,246,179	8,427,474	(5,603,331)	34,070,322	-	34,070,322
Compensated absences	4,409,014	2,456,791	(1,889,900)	4,975,905	2,985,543	1,990,362
Governmental activities long-term liabilities	$ 88,016,168	$ 33,195,788	$ (28,822,897)	$ 92,389,059	$ 5,940,147	$ 86,448,912
Business-type Activities:						
Contracts payable	$ 14,360,000	$ -	$ (2,605,000)	$ 11,755,000	$ 1,040,000	$ 10,715,000
Plus: original issue premium	69,624	-	(69,624)	-	-	-
Total contracts payable	14,429,624	-	(2,674,624)	11,755,000	1,040,000	10,715,000
Notes from direct borrowings	23,248,184	-	(1,563,237)	21,684,947	1,608,437	20,076,509
Compensated absences	80,582	57,175	(33,279)	104,478	62,687	41,791
Net OPEB liability	1,864,568	52,389	(48,015)	1,868,942	-	1,868,942
Net pension liability	1,335,868	170,370	(115,532)	1,390,706	-	1,390,706
Landfill closure/postclosure	12,946,980	781,949	(66,895)	13,662,034	167,116	13,494,918
Business-type activities long-term liabilities	$ 53,905,806	$ 1,061,883	$ (4,501,582)	$ 50,466,107	$ 2,878,240	$ 47,587,866
Total primary government long-term liabilities	$ 141,921,974	$ 34,257,671	$ (33,324,479)	$ 142,855,166	$ 8,818,387	$ 134,036,778

As discussed in Note 19, the County had a prior period adjustment related to estimated claims payable and as a result had a change of $438,964 included in the beginning balance for governmental activities. The county also had a prior period adjustment related to net OPEB liability and as a result had a change of ($4,109,843) included in the beginning balance for governmental activities and ($145,239) included in the beginning balance for business-type activities.

Compensated absences, net pension obligation, and net other postemployment benefit obligation are generally liquidated by the general fund.

GOVERNMENTAL ACTIVITIES

Contracts Payable

On May 5, 2009, the County entered into a contract with Gainesville-Hall County Development Authority to issue $2,545,000 of Series 2009A Revenue Bonds. The bonds carry a rate of interest ranging from 2.25% to 4.5% per annum and mature on May 1, 2029. The bonds were issued to fund construction of a state patrol office.

The annual requirements to amortize contract payables outstanding as of June 30, 2019, are as follows:

June 30,	Principal	Interest	Total
2020	$ 125,000	$ 65,721	$ 190,721
2021	130,000	60,721	190,721
2022	135,000	55,196	190,196
2023	140,000	49,459	189,459
2024	145,000	43,439	188,439
2025-2029	835,000	114,680	949,680
	$ 1,510,000	$ 389,216	$ 1,899,216

Capital Leases

The County leases certain land and facilities under non-cancelable capital leases. The leases relate to vehicles and equipment for public safety. This year, $175,862 was included in depreciation expense. Ownership of the related assets will be transferred to the County at the end of the lease terms.

The assets acquired through capital leases are as follows:

	Governmental Activities
Construction in progress - Records & Jail Management Systems Software Project	$ 2,246,590
Machinery and equipment	1,597,791
Vehicles	211,659
Less accumulated depreciation	(629,451)
	$ 3,426,589

These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of future minimal lease payments as of the inception date. Minimum future lease obligations for these leases, as of June 30, 2019, are as follows:

Year Ending June 30,	Governmental Activities
2020	$ 903,371
2021	817,799
2022	817,799
2023	659,759
Total minimum lease payments	3,198,728
Less: capital proceeds not yet expended	(753,410)
Less: amount representing interest (0.00% - 2.95%)	(50,423)
Present value of minimum lease payments	$ 2,394,895

On December 28, 2017, the County entered into a $3,000,000 capital lease agreement with U.S. Bancorp Government Leasing and Finance, Inc to finance the implementation of a records management software to be utilized by the Sheriff's department. As of June 30, 2019, capital lease proceeds of $2,246,590 have been recognized and included in the Records & Jail Management Systems Software Project balance in construction in progress at year end (see Note 6). The remaining capital lease proceeds will be recognized in fiscal year 2020 when the project is completed.

On November 18, 2018, the County entered into a $905,981 capital lease agreement with Axon Enterprise, Inc. to finance body cameras and tasers to be utilized by the Sheriff's department. As of June 30, 2019, capital lease proceeds of $905,981 have been recognized and included in the machinery and equipment capital asset balance at year end (see Note 6).

BUSINESS-TYPE ACTIVITIES

Contracts Payable

In August 2013, the County entered into a contract with Gainesville-Hall County Development Authority to fund repayment of $14,565,000 of Series 2013 Variable Rate Refunding Revenue Bonds for the current refunding of $14,500,000 in Series 2008 Variable Rate Demand Revenue bonds. The bonds were initially issued to purchase the Spout Springs Sewer Reclamation Plant. In the event the County is unable to make purchase payments from revenues, the County is obligated to levy a tax in order to make purchase payments which are assigned to pay and pledge to secure the bonds. The refunding was undertaken to reduce risk associated with the variable interest rate. The reacquisition price did not exceeded the net carrying amount of the old debt. The bonds' interest rate at June 30, 2019 was 2.56%. Interest payments are paid monthly, and the bonds mature in full on April 1, 2027. The outstanding balance at June 30, 2019 is $11,755,000.

As of June 30, 2019, the annual requirements to amortize the contracts payable for business-type activities are estimated as follows:

June 30,	Principal	Interest[1]	Total
2020	$ 1,040,000	$ 301,090	$ 1,341,090
2021	1,140,000	274,451	1,414,451
2022	1,245,000	245,152	1,490,152
2023	1,370,000	213,363	1,583,363
2024	1,505,000	178,272	1,683,272
2025-2027	5,455,000	287,905	5,742,905
Total	$ 11,755,000	$ 1,500,233	$ 13,255,233

[1]*Based on the variable rate at June 30, 2019. Includes letter of credit, remarketing, & trustees fees.*

Notes from Direct Borrowings

On November 5, 2007, the County entered into a contract with the Georgia Environmental Facilities Authority to borrow from the Clean Water State Revolving Fund for the construction of the Mulberry Creek Regional Sewer Facilities Phase I. The facility includes a gravity sewer main, two pump stations, force mains, and other appurtenances. The original amount of the note was $10,147,211 with an interest rate of 3.0%. At June 30, 2019, the outstanding balance was $5,575,831. The loan will mature on July 1, 2030.

On August 1, 2008, the County entered into a contract with the Georgia Environmental Facilities Authority to borrow from the Clean Water State Revolving Fund for the construction of the Mulberry Creek Regional Sewer Facilities Phase II. The facility includes a gravity sewer main, two pump stations, force mains, and other appurtenances. The original amount of the note was $21,200,000 with an interest rate of 3.0%. At June 30, 2019, the outstanding balance was $15,436,884. The loan will mature on November 1, 2032.

On August 1, 2013, the County entered into a $1,200,000 loan agreement with the Georgia Environmental Facilities Authority (GEFA). These funds were to be drawn down as needed to finance the construction of a new leachate treatment facility at the County's Landfill. As of June 30, 2019, the outstanding balance was $672,232. This loan bears interest at 1.2% and matures on February 1, 2025.

The County's outstanding notes from direct borrowings related to business-type activities are secured by the County's full faith and credit and revenue-raising power (including its taxing power). The outstanding notes from direct borrowings related to business-type activities contain a provision that if the County is unable to make its payment, outstanding amounts are due immediately. The County's outstanding notes from direct borrowings do not contain a subjective acceleration clause.

The annual requirements to amortize notes from direct borrowings outstanding as of June 30, 2019, are as follows:

June 30,	Principal	Interest	Total
2020	$ 1,608,437	$ 617,667	$ 2,226,104
2021	1,655,740	570,363	2,226,103
2022	1,703,717	522,385	2,226,102
2023	1,753,369	472,733	2,226,102
2024	1,804,357	421,746	2,226,103
2025-2029	8,958,817	1,301,595	10,260,412
2030-2032	4,200,510	202,511	4,403,021
Total	$ 21,684,947	$ 4,109,000	$ 25,793,947

COMPONENT UNITS

Activity for the *Health Department* for the year ended June 30, 2019, was as follows:

Governmental activities	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
Compensated absences	$ 807,845	$ 579,480	$ (682,106)	$ 705,219	$ 535,000	$ 170,219
Net pension liability	9,608,712	865,003	(1,333,409)	9,140,306	-	9,140,306
Net OPEB liability	8,579,935	-	(3,693,978)	4,885,957	-	4,885,957
Total Governmental activities	$ 18,996,492	$ 1,444,483	$ (5,709,493)	$ 14,731,482	$ 535,000	$ 14,196,482

Activity for the *Library* for the year ended June 30, 2019, was as follows:

Governmental activities	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
Compensated absences	$ 82,955	$ 110,216	$ (107,942)	$ 85,229	$ 34,092	$ 51,137
Net pension liability	1,994,204	248,579	(271,484)	1,971,299	-	1,971,299
Net OPEB liability	2,344,798	-	(272,737)	2,072,061	-	2,072,061
Total Governmental activities	$ 4,421,957	$ 358,795	$ (652,163)	$ 4,128,589	$ 34,092	$ 4,094,497

NOTE 8 - INTERFUND BALANCES AND ACTIVITY

The composition of interfund balances as of June 30, 2019, is as follows:

	Due From	
	Other nonmajor governmental funds	Total
Due To		
General Fund	$ 710,130	$ 710,130
Total	$ 710,130	$ 710,130

These balances resulted from 1) the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur, 2) the time lag between the dates that transactions are recorded in the accounting system, 3) the time lag between the dates that payments between funds are made, 4) short-term loans, 5) to fund capital projects, and 6) establish new tax service delivery funds.

Interfund transfers as of the year ended June 30, 2019, are as follows:

	Transfers In					
	General Fund	Capital Projects Fund	Other Nonmajor Governmental Funds	Solid Waste Fund	Water and Sewer	Total - Transfers Out
Transfers Out						
General Fund	$ -	$ 3,500,000	$ 6,164,024	$ -	$ -	$ 9,664,024
Fire District	-	1,000,000	-	-	-	1,000,000
SPLOST	-	-	-	3,188,161	4,248,157	7,436,318
Other nonmajor governmental funds	202,848	425,000	36,449	-	-	664,297
Solid Waste Fund	269,555	-	-	-	-	269,555
Total - Transfers in	$ 472,403	$ 4,925,000	$ 6,200,473	$ 3,188,161	$ 4,248,157	$ 19,034,194

Transfers are used to 1) supplement operating budgets, 2) help fund construction projects and debt service, and 3) one-time transfers to the Emergency Services, Development Services, and Parks and Leisure Services Funds in accordance with the Service Delivery Strategy and to establish a three-month operating reserve in each fund.

NOTE 9 - SEWER TREATMENT CONTRACTS

In June 2004, the County purchased 1,000,000 gallons per day of waste water treatment capacity from the City of Gainesville for $14,701,513, which has been recorded as capacity held for resale. This asset will be expensed as it is sold to developers and other users. At June 30, 2019, the County has sold 5,100 gallons of the capacity, and the remaining capacity is valued at $14,651,987.

In June 2004, the County purchased 400,000 gallons per day of waste water treatment capacity from the City of Flowery Branch for $4,000,000, which has been recorded as capacity held for resale. During 2006, the County transferred 200,000 gallons of this capacity to the City of Oakwood. This asset will be expensed as it is sold to developers and other users. At June 30, 2019, 46,270 gallons had been sold to developers, and the remaining capacity is valued at $1,537,300.

In June 2006, the County entered into an agreement to purchase 100,000 gallons per day of waste water treatment capacity from the City of Lula for $1,450,000 which has been recorded as capacity held for resale. This asset will be expensed as it is sold to developers and other users. At June 30, 2019, the County has not sold any of the capacity.

NOTE 10 - RETIREMENT PLANS

DEFINED BENEFIT PENSION PLAN

Plan Description

The County contributes to the Association of County Commissioners of Georgia (ACCG) Hall County Defined Benefit Plan (Plan A), which is a defined benefit pension plan. Effective July 1, 1998, the Plan is frozen to new participation.

The Plan A provides retirement, disability, and death benefits to plan participants and beneficiaries. The Plan A, through execution of an adoption agreement, is affiliated with the Association County Commissioners of Georgia Third Restated Defined Benefit Plan (the ACCG Plan), an agent multiple-employer pension plan administered by GEBCorp. The ACCG, in its role as the Plan Sponsor, has the sole authority to amend the provisions of The ACCG Plan, as provided in Section 19.03 of the ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of the Plan A, as provided in Section 19.02 of the ACCG Plan Document. The Plan A issues a publicly available financial report that includes financial statements and required supplementary information for the Plan A. That report may be obtained by writing to Hall County Board of Commissioners, P.O. Box 1435, Gainesville, Georgia 30503.

All full-time County employees were eligible to participate in the Plan A after completing three years of service. Benefits vested after five years of service. Participants become eligible to retire at the earlier of: a) age 65 with three years of participation in the Plan A or b) when age and years of service total 75.

Upon eligibility to retire, participants are entitled to an annual benefit in the amount of 1.5% of average annual compensation up to $20,000 plus 2.0% of average compensation in excess of $20,000 for each year of service payable as a life annuity. Compensation is averaged over a five year period prior to retirement or termination. The Plan A also provides benefits in the event of death or disability. These benefit provisions were established by an adoption agreement executed by the County Board of Commissioners.

Participant counts reported in most recent actuarial valuation date are as of January 1, 2018 and covered compensation (base on covered earnings for the preceding year) are shown below:

Retirees, beneficiaries and disabled participants receiving benefits		340
Terminated plan participants entitled to but not yet receiving benefits		244
Active employees participating in the Plan		105
Total number of Plan participants		689
Covered compensation for active participants	$	7,481,821
Contributions as a percentage of its covered-employee payroll		76.44 %

Contributions

The County is required to contribute at an actuarially determined rate. The contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan trustees and must satisfy the minimum contribution requirement contained in the State of Georgia Statutes. Section 47-20 of the Georgia Code sets forth the funding standards for state and local governmental pension plans. The annual County contribution meets or exceeds the minimum funding requirements of Georgia Statute 47-20.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

The total pension liability as of the December 31, 2018 valuation was determined by an actuarial valuation using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.50%
Salary Increases	3.00-5.00%, average, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation.

Mortality rates were based on the RP-2000 Mortality Table with Scale AA projected to 2018.

The actuarial assumptions used in the 2018 valuation were based on the results of an actuarial experience study as of February 2019.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of pension plan investment expense and the assumed rate of 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. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term expected real rate of return*
Fixed income	30.00%	3.07%
Domestic large equities	30.00	1.97
Domestic mid equities	5.00	0.86
Domestic small equities	5.00	0.30
REIT	5.00	0.52
International	15.00	0.47
Multi cap	5.00	0.51
Global allocation	5.00	0.58
TOTAL	100.00%	

* Rates shown are net of inflation

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension 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 on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Change in the Net Pension Liability

	Pension Liability	Fiduciary Net Position	Net Pension Liability
Balances at June 30, 2018	$ 51,652,526	$ 19,070,479	$ 32,582,047
Changes for the year:			
Service cost	59,327	-	59,327
Interest	3,744,808	-	3,744,808
Difference between expected and actual experience	1,405,186	-	1,405,186
Contribution-employer	-	5,718,863	(5,718,863)
Net investment income	-	(590,829)	590,829
Assumption Change	2,734,219	-	2,734,219
Benefit payments	(4,934,933)	(4,762,300)	(172,633)
Administrative expense	-	(40,721)	40,721
Other charges	-	(195,387)	195,387
Net changes	3,008,607	129,626	2,878,981
Balances at June 30, 2019*	$ 54,661,133	$ 19,200,105	$ 35,461,028

*Measurement date is as of December 31, 2018

The following presents the County's net pension liability calculated using the discount rate of 7.00%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1 % Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's net pension liability	$ 40,528,019	$ 35,461,028	$ 31,803,517

Detailed information about the pension plan's fiduciary net position is available in separately issued financial report. That report may be obtained by writing to Hall County Board of Commissioners, P.O. Box 1435, Gainesville, Georgia 30503.

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

For the year ended June 30, 2019, the County recognized pension expense of $7,282,363. At June 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	$ 1,835,313	$ 615,298
TOTAL	$ 1,835,313	$ 615,298

Deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	
2020	$ 469,400
2021	210,146
2022	167,683
2023	372,786
2024	-
Thereafter	-
	$ 1,220,015

DEFINED CONTRIBUTION PLAN

Plan Description

The County contributes to the Northwest Plan Services (NWPS) Defined Contribution Plan (Plan B), a public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia. Plan B was established by the County in July 1998 pursuant to Section 401(a) of the Internal Revenue Code of 1986 as a Money-Purchase Plan and Trust. At the inception of Plan B, the Defined Benefit Plan (Plan A) was frozen to new participants. Article XIV allows the County to amend the adoption agreement or basic plan document. Plan B issues a stand alone report. It may be obtained from the NWPS website at www.nwp401k.com.

All full-time County employees are eligible to participate in the Plan B after the first of the month following 30 days of full time employment. All active employees that are/were participants in the Plan A became participants in Plan B upon its establishment in 1998. Benefits vest after four years of service for elected officials. For all other employees, benefits are 50% vested after 5 years of service, 75% after 6 years of service, and are fully vested after 7 years of service. At age 65 the participant becomes 100% vested regardless of years of service. The County contributes 2% of an eligible employee's salary as a "base" contribution, agreeing to match 100% of an eligible employee's contributions to Plan B. The match is limited to an additional 4%. Employees that were/are participants in the Plan A and retire within ten years of the establishment of Plan B, have an option to retire under either plan. The normal retirement age for Plan B is the date that the participant reaches age 65. The participant then may receive a lump sum payment or an annuity. Any participant leaving the plan before vesting "forfeits" the County's matching contribution to Plan B. The County reduces its contributions to the Plan A with these forfeited funds. These withdrawals are subject to a 10% penalty for withdrawal prior to age 59½.

Funding Policy

Contributions totaling $8,288,467 ($3,891,723 employer and $4,396,744 employee) were made in accordance with the Plan A guidelines and the designations by County Employees.

OTHER POST-RETIREMENT BENEFITS

Plan Description

The Hall County, Georgia Post-Retirement Medical and Dental Benefits Plan (OPEB Plan) is a single-employer defined benefit healthcare plan. The OPEB plan provides healthcare coverage including medical, dental, vision, and prescription drug benefits for eligible retirees and their spouses through the County's self-funded health insurance plan, which covers both active and retired members.

Eligible individuals include terminated employees who have attained the "Rule of 75," which is the combination of age and credited service of at least 10 full years, or 25 years of service, at the date of his or her termination who is entitled to receive distribution of benefits under the terms of either of the County's qualified retirement plans. The election to receive this health coverage must be made within 30 days after termination of employment. Post-65 retirees are covered under a Medicare Advantage plan.

The OPEB plan was established by resolution of the Board of Commissioners. It may also be amended by resolution of same.

The percentage of the terminated employee's premium which will be contributed by the County is based on the number of full years of service with the County, as follows:

Years of Service	Percentage Paid by County
10-14	20%
15-19	30%
20-24	40%
25-29	50%
30 or more	60%

Participant counts as of July 1, 2018, (the most recent actuarial valuation date) and covered compensation (base on covered earnings for the preceding year) are shown below:

	Count	Total OPEB Liability
Inactive employees or beneficiaries currently receiving benefits	293	$ 8,720,579
Inactive employees entitled to but not yet receiving benefits	-	-
Active employees	1,388	38,806,837
Total	1,681	$ 47,527,416
Covered compensation for active participants		$ 59,524,534
Contributions as a percentage of its covered-employee payroll		2.05 %

Contributions

The post-retirement medical insurance benefits are currently funded on a pay-as-you-go basis. The County currently funds on a cash basis as benefits are paid. No assets have been segregated and restricted to provide post-retirement benefits. For fiscal year 2019, the County contributed $1,221,309 to the plan. In fiscal year 2019, no member contributions were made.

Net OPEB Liability

The County's net OPEB liability is reported herein as of June 30, 2019 for the employer fiscal year and reporting period of July 1, 2018 to June 30, 2019. The values shown for this fiscal year and reporting period are based on a measurement date of July 1, 2018 and the corresponding measurement period of July 1, 2017 to July 1, 2018. The measurement of the total OPEB liability is based on a valuation date of July 1, 2018.

The total OPEB liability in the July 1, 2018 actuarial valuation was determined using the following key actuarial assumptions, applied to all periods included in the measurement:

Expected Return on Assets:	N/A
Discount Rate:	3.62%
Salary Scale:	3.00%
Healthcare Cost Trend Rate:	6.32% for Pre-Medicare and 6.29% for Post-Medicare for fiscal year end 2019, decreasing 0.20% per year to an ultimate rate of 4.50%
Mortality:	RP-2014 Mortality Table, fully generational with base year 2006, projected using two-dimensional mortality improvement scale MP-2018
Actuarial Cost Method:	Entry Age Actuarial Cost Method

The discount rate has been set to equal to 3.62% and represents the Municipal GO AA 20-year yield curve rate as of June 30, 2018.

Change in the Net OPEB Liability

	OPEB Liability	Fiduciary Net Position	Net OPEB Liability
Balances at June 30, 2018	$ 47,399,255	$ -	$ 47,399,255
Changes for the year:			
Service cost	2,928,233	-	2,928,233
Interest	1,770,109	-	1,770,109
Difference between expected and actual experience	(2,974,155)	-	(2,974,155)
Contribution-employer	-	1,221,309	(1,221,309)
Assumption Change	(374,717)	-	(374,717)
Benefit payments	(1,221,309)	(1,221,309)	-
Administrative expense	-	-	-
Other charges	-	-	-
Net changes	128,161	-	128,161
Balances at June 30, 2019*	$ 47,527,416	$ -	$ 47,527,416

*Measurement date is as of July 1, 2018

As discussed in Note 19, the County had a prior period adjustment related to OPEB liability and as a result had a change of $4,255,082 included in balances at June 30, 2018.

The following presents the County's net OPEB liability of the employer as of the measurement date calculated using the discount rate of 3.62%, as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.62%) or 1-percentage-point higher (4.62%) than the current rate:

	1 % Decrease (2.62%)	Current Discount Rate (3.62%)	1% Increase (4.62%)
County's net OPEB liability	$ 52,717,423	$ 47,527,416	$ 42,901,697

The following presents the County's net OPEB liability of the employer as of the measurement date calculated using the Pre-Medicare trend rate of 6.32%, as well as what the County's net OPEB liability would be if it were calculated using a trend rate that is 1-percentage-point lower (5.32%) or 1-percentage-point higher (7.32%) than the current rate:

	1 % Decrease (5.32%)	Current Trend Rate (6.32%)	1% Increase (7.32%)
County's net OPEB liability	$ 41,771,715	$ 47,527,416	$ 54,415,785

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

For the year ended June 30, 2019, under GASB 75 the County's OPEB expense is $4,342,142.

At June 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 2,648,042
Changes of assumptions	-	333,630
County contributions subsequent to the measurement date	1,221,309	-
TOTAL	$ 1,221,309	$ 2,981,672

County contributions of $1,221,309 subsequent to the measurement date are reported as deferred outflows of resources and will be recognized as a reduction of the net OPEB liability in the fiscal year ending June 30, 2020.

Deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30,	
2020	$ 367,200
2021	$ 367,200
2022	$ 367,200
2023	$ 367,200
2024	$ 367,200
Thereafter	$ 1,145,672

NOTE 11 - RISK MANAGEMENT

GROUP HEALTH INSURANCE

The County accounts for the risks associated with the employee's health insurance plan in the Group Insurance Fund, an internal service fund where assets are set aside for claim settlements. In 2004, the County changed from purchasing commercial insurance to a fully self-insured plan where commercial insurance is purchased for claims in excess of coverage provided by the County. The specific stop loss limit per person was $250,000.

Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. At June 30, 2019, the County included in accrued expenses $892,621 for unpaid claims. This liability was determined based on actual claims received for the first two months after year-end plus projected claims based on prior years activity. These claims are expected to be paid within 12 months of the year-end.

The County pays most of the coverage for eligible employees and their dependents. Employee contributions are used to pay claims and expense of the plan incurred during the year.

	Beginning of Year	Incurred Claims and Changes in Estimates	Claims Payments	End of Year
Year ended June 30, 2018	$ 686,111	$ 13,771,684	$ (13,701,821)	$ 755,974
Year ended June 30, 2019	$ 755,974	$ 16,866,861	$ (16,730,214)	$ 892,621

WORKERS' COMPENSATION

Gallagher Fund

The County participates in a self-insured workers' compensation plan from Arthur J. Gallagher & Company (Gallagher Fund).

As part of the Gallagher Fund, the County is obligated to pay all contributions and assessments to cooperate with the fund's agents and attorneys, to follow loss reduction procedures established by the Gallagher Fund, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents that could require the fund to pay any type of loss. The County is also to allow all the fund's agents and attorneys to represent the County in investigations, settlement discussions, and all levels of litigations arising out of any claim made against the County.

The Gallagher Fund is to defend and protect the members of the fund against liability or loss as prescribed in the member government contract and in accordance with the worker's compensation law of Georgia. The Gallagher Fund is to pay all costs taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

HALL COUNTY, GEORGIA participates in the large retention option with a $500,000 retention. Under this plan, Hall County is responsible for all payments up to $500,000, per occurrence, on workers compensation claims. Once an individual claim exceeds the retention, the Gallagher will pay all costs in excess of the retention. As of June 30, 2019, a third-party administrator determined that approximately $2,241,364 in reported but unpaid and incurred but not reported claims were outstanding relating to fiscal year 2019 for which Hall County will be liable. This liability represents Hall County's portion of the liability and not the total liability including the insurer's portion.

The County also participates, due to continued outstanding claims, in the Association of County Commissioners of Georgia (ACCG) Group Self Insurance Workers' Compensation Fund (ACCG Fund), a self-insured pool cooperative arrangement among its members to finance workers' compensation coverage, to administrate claims from the period of July 1, 2001 to January 1, 2016, when it began participation in another self-insured plan with Arthur J. Gallagher & Company (Gallagher Fund). The ACCG Fund is owned by its members and is managed by a seven member Board of Trustees who are representatives from participating counties. The ACCG-GSIWCF operates under the authority of O.C.G.A. 34-9-150 et Seq. and the Georgia Insurance Commissioner's Office. The ACCG Fund HALL COUNTY, GEORGIA participated in was the large deductible option with a $300,000 deductible. Under this plan, Hall County is responsible for all payments up to $300,000, per occurrence, on workers compensation claims. Once an individual claim exceeds the deductible, the plan will pay all costs in excess of the deductible. As of June 30, 2019, the estimated liability for these claims has been carried over and combined with the Gallagher Fund estimated liability.

The County accounts for the risk associated with these workers' compensation plans in the Risk Management Fund, an internal service fund where assets are set aside for claim settlements.

	Beginning of Year	Incurred Claims and Changes in Estimates	Claims Payments	End of Year
Year ended June 30, 2018	$ 1,433,673	$ 1,930,030	$ (1,344,894)	$ 2,018,809
Year ended June 30, 2019	$ 2,018,809	$ 1,693,617	$ (1,471,062)	$ 2,241,364

OTHER

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. During 2019, the County contracted with several different insurance providers for various insurance coverages.

Type	Amount in Force
Property	$ 274,017,895

	Limits of Liability	
Type	Each Occurrence	Aggregate
General Liability	$ 2,000,000	$ 4,000,000
Law Enforcement Liability	$ 2,000,000	$ 3,000,000
Public Officials Liability	$ 2,000,000	$ 3,000,000
Off-Duty Liability	$ 1,000,000	$ 2,000,000
Automobile Liability	$ 1,000,000	None
Employee Benefits Liability	$ 2,000,000	None
Employment Practices Liability	$ 1,000,000	$ 2,000,000
Crime Liability	$ 1,000,000	None
Worker's Compensation	Statutory	Statutory

These risks are covered through various risk financing techniques such as commercial insurance, partial self-insurance, or self-insurance. The County established a partially self-insured program in fiscal year 2016. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). Incurred but not reported claims have been accrued as a liability based primarily upon the County and third-party administrator's estimate. As of June 30, 2019, a third-party administrator determined that approximately $659,482 in reported but unpaid and incurred but not reported claims were outstanding relating to fiscal year 2019 for which Hall County will be liable.

The County accounts for the risk associated with these various plans in the Risk Management Fund, an internal service fund where assets are set aside for claim settlements.

	Beginning of Year	Incurred Claims and Changes in Estimates	Claims Payments	End of Year
Year ended June 30, 2019	$ 438,964	$ 1,120,424	$ (899,906)	$ 659,482

As discussed in Note 19, the County had a prior period adjustment related to estimated claims payable and as a result had a change of $438,964 included in the beginning balance.

There has been no significant reduction in insurance coverages from coverages in the prior year. In addition, settled claims resulting from these risks have not exceeded commercial insurance coverages in any of the past three fiscal years.

NOTE 12 - RELATED PARTY TRANSACTIONS

DEVELOPMENT AUTHORITY

The contract payable debt obligations for the State Patrol building and Spout Springs Reclamation Plant referred to in NOTE 7 is with the Gainesville and Hall County Development Authority (the Authority). The Authority is a jointly governed organization consisting of nine members, four appointed by the Commissioners of Hall County, four appointed by the City Council of the City of Gainesville, and one elected by the members of the Authority for a full four-year term. The Authority issued bonds to finance the related projects and the County is making the related debt payments to banks to fund the repayment of this debt.

GEORGIA DEPARTMENT OF BEHAVIORAL HEALTH AND DEVELOPMENTAL DISABILITIES (DBHDD) - REGION ONE ADVISORY COUNCIL

The Regional Board for Georgia Department of Behavioral Health and Developmental Disabilities (DBHDD) - Region One Advisory Council is a jointly governed organization with several northeast Georgia counties. No one county appoints a majority of the Board.

OTHER

The Board of Commissioners appoints the majority of the governing board of the Chicopee Woods Area Parks Commission and the Hospital Authority of Hall County but is not able to impose its will on these bodies, nor does the County provide operating subsidies or exhibit any other indications of financial accountability with regard to these authorities. The County does guarantee debt for both of these entities, see Note 13 for detailed disclosure.

NOTE 13 - CONTINGENT LIABILITIES AND COMMITMENTS

The County's encumbrances outstanding at the end of the fiscal year that will be honored in the next fiscal year are as follows:

		Amount
Governmental Funds:		
General Fund	$	11,514
Development Services		64,364
SPLOST		3,488,201
Capital Projects		646,196
Impact Fees		52,606
Nonmajor governmental funds		928,401
Total governmental activities	$	5,191,282
Enterprise Funds		
Solid Waste Disposal Facility	$	54,650
Water and Sewer		7,850
Total Enterprise funds	$	62,500

Amounts received or receivable for grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

The government is or may be a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the government's management that resolution of these matters will not have a material adverse effect on the financial condition of the government.

In 2000, the County accepted a Community Development Block Grant from the Department of Community Affairs in the amount of $500,000 for the construction of a new Adult Literacy Center. As a condition of the grant, the County agreed to use the facility for the approved purpose throughout the life of the facility. Should the facility be converted to an ineligible use, the Department of Community Affairs will require repayment of the grant. The repayment will be based on a 20-year straight-line depreciation, except 100% repayment of the grant funds will be required to be repaid if the facility is converted during the first five years after the grant closeout date. The period for calculating the repayment amount began upon closeout of the grant and will continue twenty years from that date, expected to be sometime in 2020.

The Greenspace grant agreement requires that the original award and the interest earned thereon be used to acquire interest in real property located within Hall County. The property is to be used for Greenspace as defined in O.C.G.A. 36-22-2(3) and to operate and maintain the lands designated as Greenspace property in such a manner as to achieve one or more of the nine statutory goals of the Act including, protecting or enhancing water quality, providing flood protection, providing natural habitat and corridors for native plant and animal species, protecting archaeological and historic resources, providing passive recreation, or providing connective links between lands contributing to the goals of the Greenspace Act. If property acquired with this grant money is converted to a use inconsistent with the Act, the County may be required to reimburse the Georgia Greenspace Trust Fund for any principal and interest amount of the grant funds.

During 2010, the County entered into an indigent care agreement with the Hospital Authority of Hall County under which the County in effect guaranteed payment of the bonds in the amount of $250,000,000 for the construction of the main campus for the Northeast Georgia Medical Center, Inc. in the event that the Hospital Authority of Hall County is unable to meet the debt service requirements. During January 2017, a portion of these bonds were refinanced through the issuance of Series 2017B Bonds in a par amount of $140,540,000 At June 30, 2019, the outstanding balance of this debt was $192,475,000.

In October 2012, the County entered into an indigent care agreement with the Hospital Authority to guarantee payment of bonds in the amount of $200,000,000 to be issued for the construction of the South Hall campus for the Northeast Georgia Medical Center, Inc. in the event that the Hospital Authority of Hall County is unable to meet debt service requirements. At June 30, 2019, the outstanding balance of this debt was $206,925,000.

The maximum aggregate principal under the two agreements is limited to $450,000,000 or the amount that would be provided by a levy of an annual tax on all taxable property at or within the seven mill limit allowed by State law.

During 2008, the County entered into an intergovernmental agreement with the Gainesville and Hall County Developmental Authority ("Authority") to develop an industrial park. The County conveyed 26 acres to the Authority to be developed and sold. The Authority entered into a 20 year option and purchase and sale agreement with a builder to sell the lots in the industrial park. The County reports the land in governmental activity at cost as land held for resale. The County agrees to pay to the Authority the funds necessary for the development of the industrial park. Those funds are to be repaid to the County from proceeds of sales of lots in the industrial park.

During fiscal year 2013, the County entered into an agreement with the Gainesville-Hall County Development Authority, WW 365, LLC, Wilheit Family Properties, LP, Philip A. Wilheit, JR., Hart Wilheit Payne, LJN Associates, LP, Hillside Management, LLC, Emilico Investors, LLC and James H. Moore (collectively "Owner"). The Owner agreed to transfer 496.67 acres of property to the Gainesville-Hall County Development Authority to be called the Gateway Industrial Centre. The parties agreed that the cost paid by the Owner was $11,145,212. The County will design, construct and install all necessary infrastructure for the project. The County estimates cost for the infrastructure to be approximately $11,500,000. The Owner conveyed the property to the Gainesville-Hall County Development Authority on August 23, 2012.

The Gainesville-Hall County Development Authority agreed to disburse the net proceeds from sale of lots in the Industrial Park in accordance with the following procedure: (i) Initially, all proceeds from lots sales shall be disbursed to Owner and County on a "Pro rata Basis", based upon the County's infrastructure costs versus the Owner's land cost, until such time as the County has received payment for all funds it advanced; (ii) At such time as the County has received reimbursement for its said cost, then and thereafter, all funds realized from the sale of such lots shall be paid solely to the Owner until such time as the Owner has recovered a sum equal to all additional costs incurred by Owner; (iii) After the Owner has recouped all its additional costs, all proceeds of lot sales shall be disbursed equally (50/50) to Owner and the County.

In October 2016, the County entered into an additional agreement with the Chicopee Woods Area Park Commission to guarantee payment of bonds in the amount of $2,725,000 to be issued for further capital investments in and repairs to the Chicopee Woods Golf Course in the event that the Chicopee Woods Area Park Commission is unable to meet debt service requirements. At June 30, 2019, the outstanding principal balance on this debt was $2,585,000.

NOTE 14 - LANDFILL CLOSURE AND POSTCLOSURE CARE COST

State and federal laws and regulations require the County to place a final cover on a landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County recognizes a portion of the closure and postclosure care costs in each operating period even though actual payouts will not occur until the landfill is closed. The amount recognized each year is based on the landfill capacity used as of the balance sheet date.

As of June 30, 2019, the County has recorded a liability for the Allen Creek Landfill of $5,543,668, which represents the estimated closure and postclosure costs based on 100% of landfill capacity used to date. All estimated liability for these costs has been recognized since the landfill is no longer used. As of June 30, 2019, the County has recorded a liability for the Candler Road landfill of $8,118,366, which represents the estimated closure and postclosure costs based on 39% of landfill capacity used to date. The County will recognize the remaining estimated cost of closure and postclosure care of $12,697,956 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2019. The County expects to close the landfill in the year 2033. The

estimated costs are subject to changes such as the effects of inflation, revision of laws and other variables. The revised liability for the closure, postclosure and remediation costs has been estimated by the Hall County Engineering Department.

The County is also required to demonstrate financial assurance that the closure and postclosure care cost can be paid in the future. The County has fulfilled this requirement for the period ended June 30, 2019, using the applicable financial ratio tests.

NOTE 15 - CERTAIN SIGNIFICANT ESTIMATES

As discussed in NOTE 1, estimates are used in the preparation of these financial statements. Some of the estimates qualified as a significant estimate, in that it is reasonably possible that the estimate will change in the near term due to one or more future confirming events and this change will have a material effect on the financial statements.

The estimate for the closure/postclosure costs of the County's Allen Creek Landfill qualifies as a significant estimate. Hall County's Engineering Department has estimated the remaining closure, remediation, and the thirty year post closure monitoring cost to be $5,543,668. The County has accrued the difference between the estimated liability this year and the amount accrued as of June 30, 2018, as an operating expense in the current year. The ultimate cost, however, will depend on the extent of contamination found as the project progresses and may be as much as $11,103,668.

The estimate for the closure/postclosure cost of the County's Candler Road Landfill qualifies as a significant estimate. Hall County's Engineering Department has estimated closure and the thirty year post closure monitoring to be $8,118,366, which represents the estimated closure and postclosure costs based on 39% of landfill capacity used to date. The County will recognize the remaining estimated cost of closure and postclosure care of $12,697,956 as the remaining estimated capacity is filled.

The estimate for allowance for doubtful accounts relating to Hall County EMS accounts receivable qualifies as a significant estimate. The estimate is calculated based on the previous year's collection percentage of accounts greater than one year old.

The estimates for claims payable for health insurance, workers compensation, and other self-insurance claims as discussed in Note 11, qualify as significant estimates.

The estimate for accumulated depreciation on capital assets qualifies as a significant estimate. This estimate is based on the original or estimated cost of the assets depreciated over the estimated useful lives using the straight line method.

The amount reported as the estimated amounts for the net pension liability, the other post-employment benefits (OPEB) liability, and County contributions subsequent to the measurement date for payments made for OPEB benefit payments qualify as significant estimates and are based on actuarial studies and projections.

NOTE 16 - GEORGIA MOUNTAINS REGIONAL COMMISSION

Under Georgia law, the County, in conjunction with other cities and counties in the area are members of the Georgia Mountains Regional Commission (GMRC) and is required to pay annual dues there to. During its year ended June 30, 2019, the County paid $155,663 in such dues. Membership in GMRC is required by the official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the GMRC in Georgia.

The GMRC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of GMRC. Separate financial statements may be obtained from:

Georgia Mountains Regional Commission
P. O. Box 1720
Gainesville, Georgia 30503-1720

NOTE 17 - HOTEL/MOTEL TAX

During the year ended June 30, 2019, the County collected $77,576 of which $31,030 was required to be spent to promote tourism, conventions, and trade shows. The County actually spent $125,000. This was 403% of the tax receipts to be expended for these purposes under OCGA 48-13-51. The County complied with the requirements of this law.

NOTE 18 - TAX ABATEMENTS

The Gainesville and Hall County Development Authority (the Authority) can enter into agreements for industrial projects to encourage the creation of jobs and new capital investment through an "Investment Assistance Program." Each agreement provides a property tax benefit to the company through a schedule of discounted valuation that reduces, for ad valorem tax purposes, the fair market value of real and personal property that is held by the Authority and leased to the company. Georgia case law and the Authority's enabling legislation provide the Authority with the power to enter into such agreements with private companies.

The Authority may accept title to real and personal property assets from a company in return for job creation and capital investment, and provide a tax benefit to the company through a lease agreement with the Authority. In considering eligibility for providing this benefit to a company, the Authority reviews and gives strong consideration to the recommendation from the Investment Assistance Committee of the Gainesville-Hall County Economic Development Council. The Investment Assistance Committee is a 16-member advisory committee of representatives from

the City of Gainesville School District, the Hall County School District, Hall County, the cities of Gainesville, Flowery Branch, Oakwood, and Lula, and the Authority. The Investment Assistance Committee has a set of eligibility criteria for considering economic development projects that includes the following criteria:

1. Eligible businesses can include new and existing industrial businesses.
2. Except for an incentive agreement, the company would not create the jobs and investment in the community.
3. The investment should be at least $10,000,000 in real and personal property.
4. The average wage of the business' employees should be above the average wage of goods-producing employees in Hall County.
5. The business should offer medical benefits to all employees.
6. The impacts to job retention will be considered for each expansion project.
7. As a condition of assistance, a business will be required to work with the Gainesville and Hall County Development Authority to convey title to the Authority.

In return for a property tax benefit, a company is required to commit to creating jobs and capital investment within a defined period as part of a performance and accountability agreement with the Authority that includes provisions for the company to pay back a prorated portion of the benefit if they fail to meet the performance criteria by a specified date. The Authority monitors compliance with performance and accountability agreements to ensure the companies meet their commitments.

For the fiscal year ended June 30, 2019, the County abated property taxes totaling $535,492. These abatements include the following agreements that exceed ten-percent (10%) of the total amount abated:

- A 100 percent property tax abatement to a manufacturer of agricultural, construction, and recreational equipment for constructing a manufacturing facility and to purchase machinery and equipment for production in the County. The abatement amounted to $301,426.

Such agreements in effect resulted in an estimated $616 million in new capital investment and more than 2,100 new jobs. The Authority recently commissioned an economic impact analysis of the jobs and capital investment created in Hall County as a result of incentive agreements, and the study estimated an annual economic benefit to Hall County of $985 million of direct and indirect economic benefits to the community as a result of economic development projects supported by the incentive agreements in place in Hall County.

NOTE 19 - PRIOR PERIOD ADJUSTMENT

A prior period adjustment to increase the liability related to self-insured County coverage for general liability, automobile, and other claims decreased governmental net position by ($438,964). This adjustment was necessary to properly disclose the correct amount of assessed risk liability in accordance with the information provided by a third-party administrator.

A prior period adjustment to decrease the liability related to OPEB increased governmental net position by $4,109,843 and business-type net position by $145,239. This adjustment was necessary to properly disclose the correct amount of OPEB liability in accordance with the plan's actuary report.

HALL COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE NET PENSION LIABILITY -
ACCG HALL COUNTY DEFINED BENEFIT PLAN
For the Year Ended June 30, 2019
"Unaudited"

For the Year Ended June 30,	2019	2018	2017	2016	2015
Total pension liability:					
Service cost	$ 59,327	$ 50,974	$ 51,501	$ 49,075	$ 51,455
Interest	3,744,808	3,631,284	3,620,940	3,435,577	3,532,908
Difference between expected and actual experience	1,405,186	169,154	1,864,131	2,133,870	-
Changes of assumptions	2,734,219	107,458	1,082,751	1,713,200	-
Benefits payments	(4,934,933)	(4,786,023)	(4,837,700)	(4,882,706)	(4,881,533)
Net change in total pension liability	3,008,607	(827,153)	1,781,623	2,449,016	(1,297,170)
Total pension liability - beginning	51,652,526	52,479,679	50,698,055	48,249,039	49,546,209
Total pension liability - ending (a)	$ 54,661,133	$ 51,652,526	$ 52,479,679	$ 50,698,055	$ 48,249,039
Plan fiduciary net position					
Contributions - employer	5,718,863	4,557,450	4,647,900	4,342,613	4,106,812
Net investment income	(590,829)	2,172,950	927,833	57,372	-
Interest	-	-	-	-	1,046,131
Benefit payments	(4,762,300)	(4,786,023)	(4,837,700)	(4,882,706)	(4,881,533)
Administrative expense	(40,721)	(42,274)	(49,671)	(46,098)	(47,192)
Other charges	(195,387)	(157,659)	(216,787)	(145,335)	(157,573)
Net change in plan fiduciary net position	129,626	1,744,444	471,575	(674,154)	66,645
Plan fiduciary net position - beginning	19,070,479	17,326,035	16,854,460	17,528,614	17,461,969
Plan fiduciary net position - ending (b)	$ 19,200,105	$ 19,070,479	$ 17,326,035	$ 16,854,460	$ 17,528,614
Net pension liability - ending (a) - (b)	$ 35,461,028	$ 32,582,047	$ 35,153,644	$ 33,843,595	$ 30,720,425
Plan fiduciary net position as a percentage of the total pension liability	35.10%	36.90%	33.00%	33.20%	36.30%
Covered payroll	$ 7,481,821	$ 8,340,711	$ 9,150,653	$ 8,918,269	$ 9,598,157
Net pension liability as a percentage of its covered payroll	473.96%	390.64%	384.17%	379.49%	320.07%

NOTE: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

HALL COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS -
ACCG HALL COUNTY DEFINED BENEFIT PLAN
For the Year Ended June 30, 2019
"Unaudited"

For the Year Ended June 30,	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Contractually required contribution	$ 5,718,863	$ 4,557,450	$ 4,647,900	$ 4,342,613	$ 4,106,812	$ 3,492,226	$ 3,044,160	$ 3,114,034	$ 2,880,247	$ 2,796,051
Contributions in relation to the contractually required contribution	5,718,863	4,557,450	4,647,900	4,342,613	4,106,812	3,716,842	3,412,489	2,246,258	1,839,947	2,011,035
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ (224,616)	$ (368,329)	$ 867,776	$ 1,040,300	$ 785,016
County's covered payroll	$ 7,481,821	$ 8,340,711	$ 9,150,653	$ 8,918,269	$ 9,598,157	$ 9,670,874	$ 9,918,902	$ 10,707,690	$ 10,929,736	$ 11,859,831
Contributions as a percentage of covered payroll	76.44%	54.64%	50.79%	48.69%	42.79%	38.43%	34.40%	20.98%	16.83%	16.96%

HALL COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF NOTES TO REQUIRED SUPPLEMENTARY INFORMATION -
ACCG HALL COUNTY DEFINED BENEFIT PLAN
For the Year Ended June 30, 2019
"Unaudited"

Method and Assumptions Used in Calculations of Actuarially Determined Contributions

The actuarially determined contribution rates in the schedule of contributions are calculated as of the December 31, 2018. The following actuarial methods and assumptions were used to determine the contractually required contributions for the year ended June 30, 2019 reported in that schedule:

Measurement Date	December 31, 2018
Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, open
Remaining Amortization period	30 years
Asset Valuation method	Five-year smoothed market
Inflation Rate	3.50%
Salary Increases	3.00%-5.00%, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation.

HALL COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
HALL COUNTY, GEORGIA POSTRETIREMENT HEALTH AND LIFE INSURANCE BENEFIT PLANS
For the Year Ended June 30, 2019
"Unaudited"

Fiscal Year Ending June 30	2019	2018
Total OPEB liability		
Service cost	$ 2,928,233	$ 3,444,655
Interest	1,770,109	1,797,076
Differences between expected and actual experience	(2,974,155)	-
Changes in assumptions	(374,717)	-
Benefit payments, including refunds of employee contributions	(1,221,309)	(1,234,034)
Net changes in total OPEB liability	$ 128,161	$ 4,007,697
Total OPEB liability - beginning	$ 47,399,255	$ 47,646,640
Total OPEB liability - ending (a)	47,527,416	47,399,255
Plan fiduciary net position		
Contributions - employer	$ 1,221,309	$ 1,234,034
Benefit payments, including refunding of employee contributions	(1,221,309)	(1,234,034)
Net change is plan fiduciary net position	$ -	$ -
Plan fiduciary net position - beginning	$ -	$ -
Plan fiduciary net position - ending (b)	-	-
Net OPEB liability - ending (a)-(b)	$ 47,527,416	$ 47,399,255
Plan fiduciary net position as a percentage of the total OPEB liability	0.00 %	0.00 %
Covered payroll	$ 59,524,534	$ 71,708,653
Net OPEB liability as a percentage of covered payroll	79.85 %	66.10 %

NOTE: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

HALL COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS
HALL COUNTY, GEORGIA POSTRETIREMENT HEALTH AND LIFE INSURANCE BENEFIT PLANS
For the Year Ended June 30, 2019
"Unaudited"

Fiscal Year Ending June 30,	2019	2018
Actuarially Determined Contribution	$ 1,221,309	$ 1,234,034
Contributions in relation to the Actuarially Determined Contribution	1,221,309	1,234,034
Contribution deficiency (excess)	$ -	$ -
Expected covered payroll	$ 59,524,534	$ 71,708,653
Contributions as a percentage of covered payroll	2.05 %	1.72 %

NOTE: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

HALL COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF NOTES TO REQUIRED SUPPLEMENTARY INFORMATION -
HALL COUNTY, GEORGIA POSTRETIREMENT HEALTH AND LIFE INSURANCE BENEFIT PLANS
For the Year Ended June 30, 2019
"Unaudited"

Method and Assumptions Used in Calculations of Actuarially Determined Contributions

The County has elected to make an annual contribution equal to the benefit payments. The County share of net benefits is the difference between the expected benefit payments and the retiree contributions. It is sometimes referred to as "pay-as-you-go."

The expected benefit payments are actuarially determined to reflect the age difference between the overall covered group and the retiree group.

Actuarially determined contributions, which are based on the expected "pay-as-you-go" cost, and actual contributions are from the measurement periods ending June 30 of the year prior to the year-end of the reporting periods shown.

HALL COUNTY, GEORGIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2019
(Required Supplementary Information)

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 23,916,224	$ 23,916,224	$ 23,916,224	$ -
RESOURCES (INFLOWS)				
Taxes	78,622,174	81,178,683	81,224,146	45,463
Licenses and permits	2,068,525	2,104,025	2,207,173	103,148
Intergovernmental	823,851	850,675	898,696	48,021
Fines and forfeitures	4,592,168	5,704,568	5,776,018	71,450
Charges for services	9,427,360	10,043,891	9,762,904	(280,987)
Contributions and donations	-	-	16,121	16,121
Investment income	55,550	55,592	91,205	35,613
Miscellaneous	31,560	31,560	25,614	(5,946)
Sale of county property	125,000	125,000	49,438	(75,562)
Capital lease proceeds	-	888,600	905,981	17,381
Transfers in	200,000	472,403	472,403	-
Total Resources (Inflows)	95,946,188	101,454,997	101,429,699	(25,298)
AMOUNTS AVAILABLE FOR APPROPRIATION	119,862,412	125,371,221	125,345,923	(25,298)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
General Government				
Administration	1,366,769	1,485,525	1,485,089	436
Elections	561,183	767,383	767,236	147
Financial administration	876,833	937,295	937,136	159
Business license	169,541	177,441	177,404	37
Purchasing	345,291	370,696	370,690	6
Data processing/MIS	961,879	937,708	937,707	1
Human resources	610,099	628,599	628,567	32
Tax commissioner	1,809,234	1,837,139	1,837,069	70
Tax assessor-real property	1,828,824	1,873,065	1,873,016	49
Risk management	9,714,311	8,865,300	8,864,864	436
Buildings	2,445,491	2,619,337	2,618,938	399
General engineering	501,759	349,913	349,912	1
General services	7,072,979	7,650,624	7,650,615	9
Agencies	164,663	164,663	164,663	-
Total General Government	28,428,856	28,664,688	28,662,906	1,782
Judicial				
Judicial administration	611,656	528,909	528,152	757
Superior court	3,146,556	3,304,467	3,304,378	89
Clerk of superior court	2,310,796	2,401,796	2,401,735	61
District attorney	1,761,190	1,767,728	1,767,659	69
State court	1,621,954	1,590,494	1,590,433	61
Magistrate court	1,236,002	1,226,802	1,226,716	86
Probate court	789,522	792,722	792,671	51
Juvenile court	1,806,629	1,755,105	1,755,008	97
Probation services	1,075,329	1,200,396	1,200,161	235
Public defender	1,663,222	1,651,222	1,651,210	12
Solicitor	1,491,008	1,656,508	1,656,250	258
Other judicial	1,113,391	1,210,330	1,209,351	979
Total Judicial	18,627,255	19,086,479	19,083,724	2,755
Public Safety				
Sheriff	19,682,270	23,170,835	23,170,375	460
Detention center	15,710,465	16,452,651	16,452,575	76
Correctional institute	3,141,405	3,240,105	3,240,027	78
Coroner	216,484	239,684	239,645	39
E-911	851,069	-	-	-
Agencies	9,697	9,697	9,697	-
Animal shelter	1,419,151	1,495,190	1,495,070	120
Total Public Safety	41,030,541	44,608,162	44,607,389	773
Public Works				
Maintenance and shop	977,134	931,355	931,328	27
Total Public Works	977,134	931,355	931,328	27

HALL COUNTY, GEORGIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2019
(Required Supplementary Information)

CONTINUED.....	BUDGET AMOUNTS ORIGINAL	FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Public Health and Welfare				
Health department	826,345	840,045	840,018	27
Public welfare	1,209,400	1,462,900	1,462,803	97
Community Center	524,625	524,625	524,625	-
Agencies	174,775	174,775	174,775	-
Total Public Health and Welfare	2,735,145	3,002,345	3,002,221	124
Recreation and Culture				
Parks	4,900	3,900	1,721	2,179
Library	2,226,001	2,178,825	2,178,795	30
Agriculture center	268,969	254,569	254,567	2
Other recreation and culture	118,474	118,474	118,474	-
Total Recreation and Culture	2,618,344	2,555,768	2,553,557	2,211
Housing and development				
Conservation	111,182	111,182	111,028	154
Building inspection	498,688	523,088	523,063	25
Agencies	685,900	685,900	660,324	25,576
County agent	233,143	212,607	211,913	694
Total Housing and Development	1,528,913	1,532,777	1,506,328	26,449
Transfers out	-	3,597,631	3,597,631	-
TOTAL CHARGES TO APPROPRIATIONS	95,946,188	103,979,205	103,945,084	34,121
CHANGE IN FUND BALANCE	-	(2,524,208)	(2,515,385)	8,823
FUND BALANCE, End of year	$ 23,916,224	$ 21,392,016	$ 21,400,839	$ 8,823

NOTES TO THE BUDGETARY COMPARISON SCHEDULE
1. The budgetary basis of accounting used in this schedule is the same as GAAP.

HALL COUNTY, GEORGIA
BUDGETARY COMPARISON SCHEDULE
FIRE DISTRICT
For the Year Ended June 30, 2019
(Required Supplementary Information)

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 4,797,243	$ 4,797,243	$ 4,797,243	$ -
RESOURCES (INFLOWS)				
Taxes	26,365,773	27,151,172	26,636,559	(514,613)
Intergovernmental	11,915	15,915	12,425	(3,490)
Charges for services	187,581	217,581	206,892	(10,689)
Investment income	-	-	37,624	37,624
Miscellaneous	1,200	1,200	-	(1,200)
Total Resources (Inflows)	26,566,469	27,385,868	26,893,500	(492,368)
AMOUNTS AVAILABLE FOR APPROPRIATION	31,363,712	32,183,111	31,690,743	(492,368)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	26,566,469	27,385,868	27,385,076	792
TOTAL CHARGES TO APPROPRIATIONS	26,566,469	27,385,868	27,385,076	792
CHANGE IN FUND BALANCE	-	-	(491,576)	(491,576)
FUND BALANCE, End of year	$ 4,797,243	$ 4,797,243	$ 4,305,667	$ (491,576)

NOTES TO THE BUDGETARY COMPARISON SCHEDULE
1. The budgetary basis of accounting used in this schedule is the same as GAAP.

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted for specific purposes. The following special revenue funds are maintained by the County:

Emergency Telephone System - to account for the monthly "911" charge to help fund the cost of providing the service as provided in title 46, Chapter 5 of the Official Code of Georgia Annotated.

Parks Marina - to account for funds received from leases with the Corps of Engineers to be used for the development and operations of lake parks.

Multiple Grants - to account for funds received as grants from state and federal sources to be used for specific capital and operating expenditures.

Special Assessments - to account for funds received from special taxing districts for subdivision street lighting.

Restricted Programs - to account for funds, such as fines, confiscated monies and donations received by Elected Officials of Hall County to be expended within legal guidelines of each program.

Hotel/Motel Tax – to account for taxes charged on rental of hotel/motel rooms as provided in title 48, chapter 13 of the Official Code of Georgia Annotated. These funds are used for the promotion of tourism, conventions and trade shows in the County.

Law Library - to account for funds collected from fines and forfeitures to be used to maintain the Law Library as provided in title 36, chapter 15 of the Official Code of Georgia Annotated.

Allen Creek Soccer Complex – to account for cost of operation for the Allen Creek Soccer Complex.

Parks & Leisure Service District – to account for funds collected from levied property tax for maintenance and operations of County Parks and Recreation facilities.

Development Service District – to account for funds collected from a levied property tax for maintenance and operations of planning, development, enforcement, and maintenance programs within unincorporated Hall County.

Emergency Service District – to account for funds collected from a levied property tax to operate Emergency Services provided by the County.

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds:

State Roads - to account for the funds received and expended from the Georgia Department of Transportation for the State's portion of road projects.

HALL COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2019

	SPECIAL REVENUE FUNDS											CAPITAL PROJECTS FUND	
ASSETS	EMERGENCY TELEPHONE SERVICES	PARKS MARINA FUND	MULTIPLE GRANTS FUND	SPECIAL ASSESSMENTS	RESTRICTED PROGRAMS FUND	LAW LIBRARY	ALLEN CREEK SOCCER COMPLEX	PARKS & LEISURE SERVICE DISTRICT FUND	DEVELOPMENT SERVICE DISTRICT FUND	EMERGENCY SERVICE DISTRICT FUND	SUBTOTAL SPECIAL REVENUE FUNDS	STATE ROAD FUND	TOTAL NONMAJOR GOVERNMENTAL FUNDS
Cash	$ -	$ 245,262	$ -	$ 43,065	$ 5,486,209	$ 301,784	$ 77,387	$ 740,669	$ 1,295,128	$ 1,424,413	$ 9,613,917	$ 2,537,268	$ 12,151,185
Receivables (net of allowance for uncollectibles)	669,680	147,430	1,550,669	9,995	158,034	-	10,595	96,496	311,648	837,326	3,791,873	-	3,791,873
Prepaid items	14,335	-	33,692	-	3,898	-	-	2,062	8,419	13,459	75,865	-	75,865
Inventories	-	-	-	-	31,453	-	-	-	80,044	159,760	271,257	-	271,257
TOTAL ASSETS	$ 684,015	$ 392,692	$ 1,584,361	$ 53,060	$ 5,679,594	$ 301,784	$ 87,982	$ 839,227	$ 1,695,239	$ 2,434,958	$ 13,752,912	$ 2,537,268	$ 16,290,180
LIABILITIES AND FUND BALANCES													
Liabilities													
Accounts payable	$ 13,038	$ 12,122	$ 425,994	$ 10,967	$ 321,476	$ 3,635	$ 8,582	$ 34,328	$ 154,184	$ 75,919	$ 1,060,245	$ -	$ 1,060,245
Other accrued items	57,490	9,119	30,637	-	26,873	-	1,800	33,516	82,381	129,938	371,754	-	371,754
Due to other governments	-	-	5,584	-	-	-	-	-	-	-	5,584	-	5,584
Due to other funds	320,172	-	389,958	-	-	-	-	-	-	-	710,130	-	710,130
Unearned revenue	-	-	706,757	-	-	-	-	-	-	-	706,757	-	706,757
Deposits held	-	-	-	-	134,619	-	-	-	-	-	134,619	-	134,619
TOTAL LIABILITIES	390,700	21,241	1,558,930	10,967	482,968	3,635	10,382	67,844	236,565	205,857	2,989,089	-	2,989,089
DEFERRED INFLOWS OF RESOURCES													
Unavailable revenue - property taxes	-	-	-	-	-	-	-	12,076	16,658	6,796	35,530	-	35,530
Unavailable revenue -other	-	-	-	9,995	-	-	-	-	-	-	9,995	-	9,995
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	9,995	-	-	-	12,076	16,658	6,796	45,525	-	45,525
TOTAL LIABILITIES, AND DEFERRED INFLOWS OF RESOURCES	390,700	21,241	1,558,930	20,962	482,968	3,635	10,382	79,920	253,223	212,653	3,034,614	-	3,034,614
FUND BALANCES													
Nonspendable:													
Prepaid expenditure	14,335	-	33,692	-	3,898	-	-	2,062	8,419	13,459	75,865	-	75,865
Inventories	-	-	-	-	31,453	-	-	-	80,044	159,760	271,257	-	271,257
Restricted:													
Special assessments	-	-	-	32,098	-	-	-	-	-	-	32,098	-	32,098
Judicial programs	-	-	-	-	1,945,754	298,149	-	-	-	-	2,243,903	-	2,243,903
Public safety programs	278,980	-	-	-	2,957,923	-	-	-	-	2,049,086	5,285,989	-	5,285,989
Health and welfare programs	-	-	-	-	186,168	-	-	-	-	-	186,168	-	186,168
Recreation and culture programs	-	371,451	-	-	250	-	-	757,245	-	-	1,128,946	-	1,128,946
Housing and development programs	-	-	-	-	71,180	-	-	-	1,353,553	-	1,424,733	-	1,424,733
Assigned:													
Capital equipment and infrastructure	-	-	-	-	-	-	-	-	-	-	-	2,537,268	2,537,268
Recreation and culture programs	-	-	-	-	-	-	77,600	-	-	-	77,600	-	77,600
Unassigned	-	-	(8,261)	-	-	-	-	-	-	-	(8,261)	-	(8,261)
TOTAL FUND BALANCES	293,315	371,451	25,431	32,098	5,196,626	298,149	77,600	759,307	1,442,016	2,222,305	10,718,298	2,537,268	13,255,566
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 684,015	$ 392,692	$ 1,584,361	$ 53,060	$ 5,679,594	$ 301,784	$ 87,982	$ 839,227	$ 1,695,239	$ 2,434,958	$ 13,752,912	$ 2,537,268	$ 16,290,180

HALL COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2019

	SPECIAL REVENUE FUNDS												CAPITAL PROJECTS FUND	
REVENUES	EMERGENCY TELEPHONE SERVICE	PARKS MARINA FUND	MULTIPLE GRANTS FUND	SPECIAL ASSESSMENTS	RESTRICTED PROGRAMS FUND	HOTEL/ MOTEL TAX	LAW LIBRARY	ALLEN CREEK SOCCER COMPLEX	PARKS & LEISURE SERVICE DISTRICT FUND	DEVELOPMENT SERVICE DISTRICT FUND	EMERGENCY SERVICE DISTRICT FUND	SUBTOTAL SPECIAL REVENUE FUNDS	STATE ROAD FUND	TOTAL NONMAJOR GOVERNMENTAL FUNDS
Taxes	$ -	$ -	$ -	$ -	$ -	$ 77,576	$ -	$ -	$ 2,176,030	$ 4,739,537	$ 4,516,338	$ 11,509,481	$ -	$ 11,509,481
Licenses and permits	-	-	-	-	-	-	-	-	-	188,844	-	188,844	-	188,844
Intergovernmental	-	-	5,535,570	-	1,001,411	-	-	30,329	-	217,846	-	6,785,156	3,305,096	10,090,252
Fines and forfeitures	-	-	-	-	1,067,251	-	207,838	-	-	-	-	1,275,089	-	1,275,089
Charges for services	4,145,492	860,640	659,431	1,117,829	1,512,814	-	-	88,583	591,225	17,977	4,942,751	13,936,742	-	13,936,742
Contributions and donations	-	-	-	-	33,243	-	-	-	7,000	-	-	40,243	-	40,243
Interest income	1,763	1,293	-	-	-	-	147	-	1,256	326	3,749	8,534	-	8,534
Miscellaneous	13,601	100	11,040	-	7,014	-	-	-	7,556	752	11,514	51,577	-	51,577
TOTAL REVENUES	4,160,856	862,033	6,206,041	1,117,829	3,621,733	77,576	207,985	118,912	2,783,067	5,165,282	9,474,352	33,795,666	3,305,096	37,100,762
EXPENDITURES														
Current Expenditures														
Judicial	-	-	1,449,971	-	886,503	-	119,606	-	-	-	-	2,456,080	-	2,456,080
Public safety	4,166,603	-	174,298	-	1,949,441	-	-	-	-	-	8,781,378	15,071,720	-	15,071,720
Public works	-	-	146,841	987,972	-	-	-	-	-	4,491,856	-	5,626,669	771,905	6,398,574
Public health and welfare	-	-	50,000	-	116,868	-	-	-	-	-	-	166,868	-	166,868
Recreation and culture	-	699,597	-	-	-	125,000	-	250,988	3,063,522	-	-	4,139,107	-	4,139,107
Housing and development	-	-	1,621,916	-	-	-	-	-	-	1,820,470	-	3,442,386	-	3,442,386
Intergovernmental	-	-	53,648	-	-	-	-	-	-	-	-	53,648	-	53,648
Capital outlay	-	-	2,709,367	-	153,373	-	-	-	-	-	-	2,862,740	1,101,442	3,964,182
Debt service														
Principal	-	-	-	-	-	-	-	-	-	-	53,301	53,301	-	53,301
TOTAL EXPENDITURES	4,166,603	699,597	6,206,041	987,972	3,106,185	125,000	119,606	250,988	3,063,522	6,312,326	8,834,679	33,872,519	1,873,347	35,745,866
EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES	(5,747)	162,436	-	129,857	515,548	(47,424)	88,379	(132,076)	(280,455)	(1,147,044)	639,673	(76,853)	1,431,749	1,354,896
OTHER FINANCING SOURCES (USES)														
Transfers in	-	-	-	-	398,121	47,424	-	118,474	1,039,762	2,589,060	2,007,632	6,200,473	-	6,200,473
Transfers out	-	-	-	(202,848)	(36,449)	-	-	-	-	-	(425,000)	(664,297)	-	(664,297)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(202,848)	361,672	47,424	-	118,474	1,039,762	2,589,060	1,582,632	5,536,176	-	5,536,176
NET CHANGE IN FUND BALANCES	(5,747)	162,436	-	(72,991)	877,220	-	88,379	(13,602)	759,307	1,442,016	2,222,305	5,459,323	1,431,749	6,891,072
FUND BALANCES, Beginning of year	299,062	209,015	25,431	105,089	4,319,406	-	209,770	91,202	-	-	-	5,258,975	1,105,519	6,364,494
FUND BALANCES, End of year	$ 293,315	$ 371,451	$ 25,431	$ 32,098	$ 5,196,626	$ -	$ 298,149	$ 77,600	$ 759,307	$ 1,442,016	$ 2,222,305	$ 10,718,298	$ 2,537,268	$ 13,255,566

HALL COUNTY, GEORGIA
EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2019

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 299,062	$ 299,062	$ 299,062	$ -
RESOURCES (INFLOWS)				
Charges for services	3,384,248	3,521,170	4,145,492	624,322
Investment income	-	-	1,763	1,763
Miscellaneous	14,419	14,419	13,601	(818)
Transfer in	851,069	631,069	-	(631,069)
Total Resources (Inflows)	4,249,736	4,166,658	4,160,856	(5,802)
AMOUNTS AVAILABLE FOR APPROPRIATION	4,548,798	4,465,720	4,459,918	(5,802)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	4,249,736	4,166,658	4,166,603	55
TOTAL CHARGES TO APPROPRIATIONS	4,249,736	4,166,658	4,166,603	55
CHANGE IN FUND BALANCE	-	-	(5,747)	(5,747)
FUND BALANCE, End of year	$ 299,062	$ 299,062	$ 293,315	$ (5,747)

NOTES TO THE BUDGETARY COMPARISON SCHEDULE
1. The budgetary basis of accounting used in this schedule is the same as GAAP.

HALL COUNTY, GEORGIA
PARKS MARINA SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2019

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 209,015	$ 209,015	$ 209,015	$ -
RESOURCES (INFLOWS)				
Charges for services	706,450	698,636	860,640	162,004
Investment income	-	-	1,293	1,293
Miscellaneous	1,000	1,000	100	(900)
Transfer in	53,986	-	-	-
Total Resources (Inflows)	761,436	699,636	862,033	162,397
AMOUNTS AVAILABLE FOR APPROPRIATION	970,451	908,651	1,071,048	162,397
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Recreation and culture	761,436	699,636	699,597	39
TOTAL CHARGES TO APPROPRIATIONS	761,436	699,636	699,597	39
CHANGE IN FUND BALANCE	-	-	162,436	162,436
FUND BALANCE, End of year	$ 209,015	$ 209,015	$ 371,451	$ 162,436

NOTES TO THE BUDGETARY COMPARISON SCHEDULE
1. The budgetary basis of accounting used in this schedule is the same as GAAP.

HALL COUNTY, GEORGIA
MULTIPLE GRANTS SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2019

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 25,431	$ 25,431	$ 25,431	$ -
RESOURCES (INFLOWS)				
Intergovernmental	6,718,121	5,517,294	5,535,570	18,276
Charges for services	594,147	659,433	659,431	(2)
Miscellaneous	52,263	52,263	11,040	(41,223)
Total Resources (Inflows)	7,364,531	6,228,990	6,206,041	(22,949)
AMOUNTS AVAILABLE FOR APPROPRIATION	7,389,962	6,254,421	6,231,472	(22,949)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Judicial	1,557,947	1,462,088	1,449,971	12,117
Public safety	2,252,742	858,316	857,152	1,164
Public works	2,063,200	2,227,004	2,227,002	2
Public health and welfare	54,405	50,000	50,000	-
Housing and development	1,436,237	1,631,582	1,621,916	9,666
TOTAL CHARGES TO APPROPRIATIONS	7,364,531	6,228,990	6,206,041	22,949
CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, End of year	$ 25,431	$ 25,431	$ 25,431	$ -

NOTES TO THE BUDGETARY COMPARISON SCHEDULE
1. The budgetary basis of accounting used in this schedule is the same as GAAP.

HALL COUNTY, GEORGIA
SPECIAL ASSESSMENTS SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2019

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 105,089	$ 105,089	$ 105,089	$ -
RESOURCES (INFLOWS)				
Charges for services	988,784	1,190,820	1,117,829	(72,991)
Total Resources (Inflows)	988,784	1,190,820	1,117,829	(72,991)
AMOUNTS AVAILABLE FOR APPROPRIATION	1,093,873	1,295,909	1,222,918	(72,991)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public works	988,784	987,972	987,972	-
Transfers out	-	202,848	202,848	-
TOTAL CHARGES TO APPROPRIATIONS	988,784	1,190,820	1,190,820	-
CHANGE IN FUND BALANCE	-	-	(72,991)	(72,991)
FUND BALANCE, End of year	$ 105,089	$ 105,089	$ 32,098	$ (72,991)

NOTES TO THE BUDGETARY COMPARISON SCHEDULE
1. The budgetary basis of accounting used in this schedule is the same as GAAP.

HALL COUNTY, GEORGIA
RESTRICTED PROGRAM SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2019

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 4,319,406	$ 4,319,406	$ 4,319,406	$ -
RESOURCES (INFLOWS)				
Intergovernmental	1,030,810	1,030,810	1,001,411	(29,399)
Fines and forfeitures	1,021,645	1,059,145	1,067,251	8,106
Charges for services	1,230,915	1,164,471	1,512,814	348,343
Contributions and donations	-	15,555	33,243	17,688
Miscellaneous	9,492	10,334	7,014	(3,320)
Transfer in	378,707	378,707	398,121	19,414
Total Resources (Inflows)	3,671,569	3,659,022	4,019,854	360,832
AMOUNTS AVAILABLE FOR APPROPRIATION	7,990,975	7,978,428	8,339,260	360,832
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Judicial	1,135,235	1,218,192	897,076	321,116
Public safety	2,625,261	2,685,155	2,128,688	556,467
Public health and welfare	108,911	116,870	116,870	-
TOTAL CHARGES TO APPROPRIATIONS	3,869,407	4,020,217	3,142,634	877,583
CHANGE IN FUND BALANCE	(197,838)	(361,195)	877,220	1,238,415
FUND BALANCE, End of year	$ 4,121,568	$ 3,958,211	$ 5,196,626	$ 1,238,415

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

HALL COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2019

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ -	$ -	$ -	$ -
RESOURCES (INFLOWS)				
Taxes	52,000	52,000	77,576	25,576
Transfer in	73,000	73,000	47,424	(25,576)
Total Resources (Inflows)	125,000	125,000	125,000	-
AMOUNTS AVAILABLE FOR APPROPRIATION	125,000	125,000	125,000	-
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Recreation and culture	125,000	125,000	125,000	-
TOTAL CHARGES TO APPROPRIATIONS	125,000	125,000	125,000	-
CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, End of year	$ -	$ -	$ -	$ -

NOTES TO THE BUDGETARY COMPARISON SCHEDULE
1. The budgetary basis of accounting used in this schedule is the same as GAAP.

HALL COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2019

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 209,770	$ 209,770	$ 209,770	$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	-	120,000	207,838	87,838
Investment income	-	-	147	147
Total Resources (Inflows)	-	120,000	207,985	87,985
AMOUNTS AVAILABLE FOR APPROPRIATION	209,770	329,770	417,755	87,985
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Judicial	-	120,000	119,606	394
TOTAL CHARGES TO APPROPRIATIONS	-	120,000	119,606	394
CHANGE IN FUND BALANCE	-	-	88,379	88,379
FUND BALANCE, End of year	$ 209,770	$ 209,770	$ 298,149	$ 88,379

NOTES TO THE BUDGETARY COMPARISON SCHEDULE
1. The budgetary basis of accounting used in this schedule is the same as GAAP.

HALL COUNTY, GEORGIA
ALLEN CREEK SOCCER COMPLEX SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2019

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 91,202	$ 91,202	$ 91,202	$ -
RESOURCES (INFLOWS)				
Intergovernmental	33,532	33,532	30,329	(3,203)
Charges for services	116,384	99,392	88,583	(10,809)
Transfer in	118,474	118,474	118,474	-
Total Resources (Inflows)	268,390	251,398	237,386	(14,012)
AMOUNTS AVAILABLE FOR APPROPRIATION	359,592	342,600	328,588	(14,012)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Recreation and culture	268,390	251,398	250,988	410
TOTAL CHARGES TO APPROPRIATIONS	268,390	251,398	250,988	410
CHANGE IN FUND BALANCE	-	-	(13,602)	(13,602)
FUND BALANCE, End of year	$ 91,202	$ 91,202	$ 77,600	$ (13,602)

NOTES TO THE BUDGETARY COMPARISON SCHEDULE
1. The budgetary basis of accounting used in this schedule is the same as GAAP.

HALL COUNTY, GEORGIA
PARKS & LEISURE SERVICE DISTRICT SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2019

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ -	$ -	$ -	$ -
RESOURCES (INFLOWS)				
Taxes	2,129,236	2,129,236	2,176,030	46,794
Intergovernmental	250	250	-	(250)
Charges for services	626,766	626,766	591,225	(35,541)
Contributions and donations	-	-	7,000	7,000
Investment income	-	-	1,256	1,256
Miscellaneous	11,500	11,500	7,556	(3,944)
Transfer in	225,859	850,690	1,039,762	189,072
Total Resources (Inflows)	2,993,611	3,618,442	3,822,829	204,387
AMOUNTS AVAILABLE FOR APPROPRIATION	2,993,611	3,618,442	3,822,829	204,387
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Recreation and culture	2,993,611	3,063,611	3,063,522	89
TOTAL CHARGES TO APPROPRIATIONS	2,993,611	3,063,611	3,063,522	89
CHANGE IN FUND BALANCE	-	554,831	759,307	204,476
FUND BALANCE, End of year	$ -	$ 554,831	$ 759,307	$ 204,476

NOTES TO THE BUDGETARY COMPARISON SCHEDULE
1. The budgetary basis of accounting used in this schedule is the same as GAAP.

HALL COUNTY, GEORGIA
DEVELOPMENT SERVICE DISTRICT SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2019

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ -	$ -	$ -	$ -
RESOURCES (INFLOWS)				
Taxes	4,613,943	4,613,943	4,739,537	125,594
Licenses and permits	213,888	213,888	188,844	(25,044)
Intergovernmental	436,916	436,916	217,846	(219,070)
Charges for services	14,500	14,500	17,977	3,477
Investment income	-	-	326	326
Miscellaneous	100	100	752	652
Transfer in	544,854	2,068,548	2,589,060	520,512
Total Resources (Inflows)	5,824,201	7,347,895	7,754,342	406,447
AMOUNTS AVAILABLE FOR APPROPRIATION	5,824,201	7,347,895	7,754,342	406,447
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public works	4,179,530	4,492,206	4,491,855	351
Housing and development	1,644,671	1,820,521	1,820,471	50
TOTAL CHARGES TO APPROPRIATIONS	5,824,201	6,312,727	6,312,326	401
CHANGE IN FUND BALANCE	-	1,035,168	1,442,016	406,848
FUND BALANCE, End of year	$ -	$ 1,035,168	$ 1,442,016	$ 406,848

NOTES TO THE BUDGETARY COMPARISON SCHEDULE
1. The budgetary basis of accounting used in this schedule is the same as GAAP.

HALL COUNTY, GEORGIA
EMERGENCY SERVICE DISTRICT SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2019

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ -	$ -	$ -	$ -
RESOURCES (INFLOWS)				
Taxes	4,415,107	4,415,107	4,516,338	101,231
Charges for services	4,644,897	4,841,550	4,942,751	101,201
Investment income	-	-	3,749	3,749
Miscellaneous	9,397	9,397	11,514	2,117
Transfer in	-	2,007,632	2,007,632	-
Total Resources (Inflows)	9,069,401	11,273,686	11,481,984	208,298
AMOUNTS AVAILABLE FOR APPROPRIATION	9,069,401	11,273,686	11,481,984	208,298
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	9,069,401	9,266,054	9,259,679	6,375
TOTAL CHARGES TO APPROPRIATIONS	9,069,401	9,266,054	9,259,679	6,375
CHANGE IN FUND BALANCE	-	2,007,632	2,222,305	214,673
FUND BALANCE, End of year	$ -	$ 2,007,632	$ 2,222,305	$ 214,673

NOTES TO THE BUDGETARY COMPARISON SCHEDULE
1. The budgetary basis of accounting used in this schedule is the same as GAAP.

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis. The following internal service funds are maintained by the County:

Group Insurance Fund - to account for charges to other funds and contributions from employees and for the payment of health, disability, and life insurance premiums and benefits.

Risk Management Fund - to account for charges to other funds and for the payment of workers' compensation claims, and liability claims.

Fleet Maintenance Fund – to account for charges to other funds for ensuring the adequate funds are available to provide repair and preventative maintenance services for all county vehicles; and to stabilize budgeting for major purchases to provide a systematic, countywide approach to procurement and disposition of the fleet.

HALL COUNTY, GEORGIA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2019

	GROUP INSURANCE	RISK MANAGEMENT	FLEET MAINTENANCE	TOTAL
ASSETS				
Current Assets				
Cash	$ 4,782,262	$ 2,979,960	$ 17,230	$ 7,779,452
Receivables (net of allowance for uncollectibles)	552,797	-	-	552,797
Inventories	281,363	-	29,073	310,436
Prepaid items	17,860	137,352	-	155,212
TOTAL CURRENT ASSETS	5,634,282	3,117,312	46,303	8,797,897
TOTAL ASSETS	5,634,282	3,117,312	46,303	8,797,897
LIABILITIES				
Current Liabilities				
Accounts payable	159,643	2,050	46,303	207,996
Other accrued items	25,925	575	-	26,500
Estimated claims payable	892,621	1,077,591	-	1,970,212
TOTAL CURRENT LIABILITIES	1,078,189	1,080,216	46,303	2,204,708
Noncurrent Liabilities				
Estimated claims payable	-	1,823,255	-	1,823,255
TOTAL NONCURRENT LIABILITIES	-	1,823,255	-	1,823,255
TOTAL LIABILITIES	1,078,189	2,903,471	46,303	4,027,963
NET POSITION				
Unrestricted	4,556,093	213,841	-	4,769,934
TOTAL NET POSITION	$ 4,556,093	$ 213,841	$ -	$ 4,769,934

HALL COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2019

	GROUP INSURANCE	RISK MANAGEMENT	FLEET MAINTENANCE	TOTAL
OPERATING REVENUES				
Charges for sales and services:				
Charges to other funds	$ 18,391,854	$ 3,009,733	$ 1,395,051	$ 22,796,638
Charges to others	6,414,206	-	-	6,414,206
Total Operating Revenues	24,806,060	3,009,733	1,395,051	29,210,844
OPERATING EXPENSES				
Salaries and benefits	-	38,974	-	38,974
Other services and charges	5,066,450	10,881	-	5,077,331
Benefit claims	17,094,926	1,696,510	-	18,791,436
General and administrative	1,811,868	139,967	-	1,951,835
Insurance premiums	1,744,281	1,350,654	4,702	3,099,637
Repairs and maintenance	229,826	845	1,390,349	1,621,020
Total Operating Expenses	25,947,351	3,237,831	1,395,051	30,580,233
OPERATING INCOME (LOSS)	(1,141,291)	(228,098)	-	(1,369,389)
NONOPERATING REVENUES (EXPENSES)				
Miscellaneous revenue	953,675	250	-	953,925
Total Nonoperating Revenues (Expenses)	953,675	250	-	953,925
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(187,616)	(227,848)	-	(415,464)
CHANGE IN NET POSITION	(187,616)	(227,848)	-	(415,464)
TOTAL NET POSITION, Beginning of year	4,743,709	880,653	-	5,624,362
PRIOR PERIOD ADJUSTMENT	-	(438,964)	-	(438,964)
TOTAL NET POSITION, Beginning of year restated	-	441,689	-	5,185,398
TOTAL NET POSITION, End of year	$ 4,556,093	$ 213,841	$ -	$ 4,769,934

HALL COUNTY, GEORGIA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2019

CASH FLOWS FROM OPERATING ACTIVITIES	GROUP INSURANCE	RISK MANAGEMENT	FLEET MAINTENANCE	TOTAL
Receipts from customer	$ 5,990,907	$ 620	$ 928	$ 5,992,455
Payments to suppliers	(8,874,953)	(1,604,695)	(1,439,089)	(11,918,737)
Payments to employees	(16,953,129)	(1,292,529)	-	(18,245,658)
Internal activity-payments from (to) other funds	18,391,854	3,009,733	1,395,051	22,796,638
Net cash provided by (used in) operating activities	(1,445,321)	113,129	(43,110)	(1,375,302)
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	953,674	250	-	953,924
Net cash provided (used) by investing activities	953,674	250	-	953,924
Net increase (decrease) in cash and cash equivalents	(491,647)	113,379	(43,110)	(421,378)
CASH, Beginning of year	5,273,909	2,866,581	60,340	8,200,830
CASH, End of year	$ 4,782,262	$ 2,979,960	$ 17,230	$ 7,779,452
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	$ (1,141,291)	$ (228,098)	$ -	$ (1,369,389)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
(Increase) decrease in:				
Accounts receivable, net	(423,299)	620	928	(421,751)
Inventory	(11,478)	-	(29,073)	(40,551)
Prepaid expenses	(12,766)	(31,019)	-	(43,785)
Increase (decrease) in:				
Accounts payable	1,716	(75,949)	(16,299)	(90,532)
Other accrued items	5,150	(118)	-	5,032
Claims payable	136,647	443,073	-	579,720
Interfund payables	-	4,620	1,334	5,954
Net cash provided by (used in) operating activities	$ (1,445,321)	$ 113,129	$ (43,110)	$ (1,375,302)

FIDUCIARY FUNDS

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds. Agency funds maintained by the County are as follows:

Tax Commissioner - to account for the collection of property taxes, motor vehicle tag and title fees and mobile home fees, etc. which are disbursed to various taxing units.

Clerk of Superior Court - to account for the collection of various fines, forfeitures, jury fund receipts, real estate transfer taxes, recording of intangibles, fees, civil awards, etc. which are disbursed to other parties.

Probate Court - to account for the collection of fees for a probate of wills, administration of estates, issuance of marriage licenses, and maintenance of other vital records which are disbursed to other parties.

Magistrate Court - to account for the collection of fees in jurisdiction of small claims courts which are disbursed to other parties.

Juvenile Court - to account for the collection of probation supervision fees which are disbursed to other parties.

Sheriff - to account for the collection of cash bonds, fines, forfeitures, fifas, etc. which are disbursed to other parties.

Inmate Fund - to account for the collection and disbursements of cash for the benefit of the inmates incarcerated at the Hall County Detention Center.

HALL COUNTY, GEORGIA
BALANCE SHEET
ALL AGENCY FUNDS
June 30, 2019

	TAX COMMISSIONER	CLERK OF SUPERIOR COURT	PROBATE COURT	MAGISTRATE COURT	JUVENILE COURT	SHERIFF	INMATE FUND	TOTAL
ASSETS								
Cash	$ 3,461,909	$ 3,379,613	$ 141,990	$ 180,852	$ 59,029	$ 1,597,114	$ 192,766	$ 9,013,273
TOTAL ASSETS	$ 3,461,909	$ 3,379,613	$ 141,990	$ 180,852	$ 59,029	$ 1,597,114	$ 192,766	$ 9,013,273
LIABILITIES								
Amounts held for others	$ 3,461,909	$ 3,379,613	$ 141,990	$ 180,852	$ 59,029	$ 1,597,114	$ 192,766	$ 9,013,273
TOTAL LIABILITIES	$ 3,461,909	$ 3,379,613	$ 141,990	$ 180,852	$ 59,029	$ 1,597,114	$ 192,766	$ 9,013,273

HALL COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For the Year Ended June 30, 2019

	TAX COMMISSIONER	CLERK OF SUPERIOR COURT	PROBATE COURT	MAGISTRATE COURT	JUVENILE COURT	SHERIFF	INMATE FUND	TOTAL
ASSETS								
Cash								
Balance, July 1, 2018	$ 3,442,398	$ 1,221,159	$ 186,711	$ 164,437	$ 54,549	$ 1,551,991	$ 146,126	$ 6,767,371
Additions	209,692,029	20,049,538	674,036	1,600,193	61,948	1,132,732	2,024,254	235,234,730
Deductions	(209,672,518)	(17,891,084)	(718,757)	(1,583,778)	(57,468)	(1,087,609)	(1,977,614)	(232,988,828)
Balance, June 30, 2019	3,461,909	3,379,613	141,990	180,852	59,029	1,597,114	192,766	9,013,273
TOTAL ASSETS	$ 3,461,909	$ 3,379,613	$ 141,990	$ 180,852	$ 59,029	$ 1,597,114	$ 192,766	$ 9,013,273
LIABILITIES								
Due to County								
Balance, July 1, 2018	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Additions	87,268,182	9,248,681	545,713	655,468	22,904	304,660	164,480	98,210,088
Deductions	(87,268,182)	(9,248,681)	(545,713)	(655,468)	(22,904)	(304,660)	(164,480)	(98,210,088)
Balance, June 30, 2019	-	-	-	-	-	-	-	-
Amounts held for others								
Balance, July 1, 2018	3,442,398	1,221,159	186,711	164,437	54,549	1,551,991	146,126	6,767,371
Additions	122,423,847	10,800,857	128,323	944,725	39,044	828,072	1,859,774	137,024,642
Deductions	(122,404,336)	(8,642,403)	(173,044)	(928,310)	(34,564)	(782,949)	(1,813,134)	(134,778,740)
Balance, June 30, 2019	3,461,909	3,379,613	141,990	180,852	59,029	1,597,114	192,766	9,013,273
Total Liabilities								
Balance, July 1, 2018	3,442,398	1,221,159	186,711	164,437	54,549	1,551,991	146,126	6,767,371
Additions	209,692,029	20,049,538	674,036	1,600,193	61,948	1,132,732	2,024,254	235,234,730
Deductions	(209,672,518)	(17,891,084)	(718,757)	(1,583,778)	(57,468)	(1,087,609)	(1,977,614)	(232,988,828)
Balance, June 30, 2019	3,461,909	3,379,613	141,990	180,852	59,029	1,597,114	192,766	9,013,273
TOTAL LIABILITIES	$ 3,461,909	$ 3,379,613	$ 141,990	$ 180,852	$ 59,029	$ 1,597,114	$ 192,766	$ 9,013,273

HALL COUNTY, GEORGIA
OTHER SUPPLEMENTAL INFORMATION
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX
Year Ended June 30, 2019

PROJECT	ORIGINAL ESTIMATED COSTS	CURRENT ESTIMATED COSTS	AMOUNT EXPENDED YEAR 1 2010	YEAR 2 2011	YEAR 3 2012
SPLOST VI (effective July 1, 2009)					
COUNTY PROJECTS					
Road Projects	$ 68,000,000	$ 45,250,145	$ 2,896,885	$ 8,236,752	$ 5,661,060 *(2)*
Water and Sewer Projects	53,037,000	37,845,937	11,123,975	(2,401,069) *(1)*	2,653,244
Landfill	4,000,000	2,477,089	-	-	-
Recreational Facilities	21,000,000	14,242,429	2,872,270	(112,473)	4,773,381
Courthouse and Administration Building	17,000,000	13,975,000	-	1,578,434	2,316,737
Fire and Emergency Projects	4,000,000	3,205,000	-	-	-
Public Safety Facilities	10,000,000	10,192,753	-	-	-
Public Health Facility	5,000,000	482,600	-	-	-
Animal Care Facility	5,000,000	2,966,591	661,541	461,613	460,031
Post Office	3,000,000	50,000	-	-	-
Library Facility	3,000,000	2,587,935	78,247	909,947	836,840
Welcome Center	1,500,000	-	-	-	-
Airport	500,000	12,500	-	-	-
Subtotal County Projects	195,037,000	133,287,979	17,632,918	8,673,204	16,701,293
MUNICIPAL PROJECTS					
City of Braselton					
Sidewalks	32,000	21,212	3,176	3,221	3,581
City of Buford					
Road Paving	141,000	93,464	14,019	14,216	15,806
City of Clermont					
Municipal Buildings	550,000	364,578	54,726	55,495	61,702
Parks	150,000	99,430	14,925	15,135	16,828
Streets & Sidewalks	250,000	165,717	24,876	25,225	28,046
Subtotal	950,000	629,725	94,527	95,855	106,576
City of Flowery Branch					
Cinnamon Cove Lift Station & Force Main Line	1,300,000	861,729	129,368	131,186	145,857
9 Police Cars (over 6 years)	200,000	132,574	19,902	20,182	22,440
Road Resurfacing and Sidewalks	500,000	331,434	49,757	50,456	56,099
City Administration Real Estate/Buildings	500,000	331,434	49,757	50,456	56,099
Subtotal	2,500,000	1,657,172	248,784	252,280	280,495
City of Gainesville					
Previously Incurred Debt	7,500,000	4,971,515	746,329	723,625	874,871
New Public Safety Facility	13,000,000	8,617,293	1,293,637	1,254,283	1,516,443
Fire Station Replacement	6,500,000	4,308,647	646,818	627,141	758,221
Transportation	2,500,000	1,657,172	248,776	241,208	291,624
Downtown Streetscape	3,000,000	1,988,606	298,532	289,450	349,948
Parks & Recreation	3,000,000	1,988,606	298,532	289,450	349,948
Subtotal	35,500,000	23,531,839	3,532,624	3,425,157	4,141,055
City of Gillsville					
Road Improvements	40,000	26,515	3,980	4,036	4,488
Community Park Upgrades	95,000	62,973	9,454	9,586	10,659
Downtown Improvements	105,000	69,601	10,449	10,596	11,780
Subtotal	240,000	159,088	23,883	24,218	26,927
City of Lula					
Road Resurfacing	300,000	198,861	29,854	30,274	33,660
Parks & Recreation	300,000	198,861	29,854	30,274	33,660
Water System and Sewer Projects	1,300,000	861,729	129,370	131,187	145,859
Subtotal	1,900,000	1,259,451	189,078	191,735	213,179
City of Oakwood					
Infrastructure Projects	1,500,000	994,303	149,269	151,366	168,296
Transportation Project	200,000	132,574	19,902	20,182	22,439
Transportation Project	1,200,000	795,442	119,415	121,093	134,636
Sewer Project	800,000	530,295	79,610	80,729	89,758
Subtotal	3,700,000	2,452,614	368,196	373,370	415,129
Subtotal Municipal Projects	44,963,000	29,804,566	4,474,287	4,380,052	5,202,748
TOTAL SPLOST VI	$ 240,000,000	$ 163,092,545	$ 22,107,205	$ 13,053,256	$ 21,904,041

(1) Expenditures for Water and Sewer projects have been offset by proceeds from revenue bonds.
(2) Expenditures for projects have been offset by revenues from other sources. For some years, such revenues exceed expenditures.

HALL COUNTY, GEORGIA
OTHER SUPPLEMENTAL INFORMATION
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX
Year Ended June 30, 2019

(cont.)

PROJECT	ORIGINAL ESTIMATED COSTS	CURRENT ESTIMATED COSTS	AMOUNT EXPENDED YEAR 4 2013	YEAR 5 2014	YEAR 6 2015	YEAR 7 2016
SPLOST VI (effective July 1, 2009)						
COUNTY PROJECTS						
Road Projects	$ 68,000,000	$ 45,250,145	$ 5,259,299	$ 7,740,375	$ 6,133,241	$ 3,854,052
Water and Sewer Projects	53,037,000	37,845,937	6,201,707 (2)	12,729,359	7,828,946	825,386
Landfill	4,000,000	2,477,089	1,676	10,515	1,988,598	473,168
Recreational Facilities	21,000,000	14,242,429	2,084,964	222,648	2,390,250	362,570
Courthouse and Administration Building	17,000,000	13,975,000	2,847,134	320,157	2,134,772	186,353
Fire and Emergency Projects	4,000,000	3,205,000	615,112	505,000	664,728 (2)	694,049
Public Safety Facilities	10,000,000	10,192,753	725	797,950	3,298,330	5,475,947
Public Health Facility	5,000,000	482,600	850	111,384	107,021	85,555
Animal Care Facility	5,000,000	2,966,591	460,031	741,064	460,575	-
Post Office	3,000,000	50,000	-	-	-	-
Library Facility	3,000,000	2,587,935	700,038	58,091	4,772	-
Welcome Center	1,500,000	-	-	-	-	-
Airport	500,000	12,500	-	-	-	-
Subtotal County Projects	195,037,000	133,287,979	18,171,536	23,236,543	25,011,233	11,957,080
MUNICIPAL PROJECTS						
City of Braselton						
Sidewalks	32,000	21,212	3,551	3,781	3,854	-
City of Buford						
Road Paving	141,000	93,464	15,672	17,162	17,010	-
City of Clermont						
Municipal Buildings	550,000	364,578	61,178	65,865	66,404	-
Parks	150,000	99,430	16,685	17,963	18,110	-
Streets & Sidewalks	250,000	165,717	27,808	29,938	30,183	-
Subtotal	950,000	629,725	105,671	113,766	114,697	-
City of Flowery Branch						
Cinnamon Cove Lift Station & Force Main Line	1,300,000	861,729	144,619	153,992	156,972	-
9 Police Cars (over 6 years)	200,000	132,574	22,249	23,691	24,150	-
Road Resurfacing and Sidewalks	500,000	331,434	55,623	59,228	60,374	-
City Administration Real Estate/Buildings	500,000	331,434	55,623	59,228	60,374	-
Subtotal	2,500,000	1,657,172	278,114	296,139	301,870	-
City of Gainesville						
Previously Incurred Debt	7,500,000	4,971,515	831,904	849,066	944,825	-
New Public Safety Facility	13,000,000	8,617,293	1,441,967	1,471,714	1,637,696	-
Fire Station Replacement	6,500,000	4,308,647	720,983	735,857	818,848	-
Transportation	2,500,000	1,657,172	277,301	283,022	314,942	-
Downtown Streetscape	3,000,000	1,988,606	332,762	339,626	377,930	-
Parks & Recreation	3,000,000	1,988,606	332,762	339,626	377,930	-
Subtotal	35,500,000	23,531,839	3,937,679	4,018,911	4,472,171	-
City of Gillsville						
Road Improvements	40,000	26,515	4,450	4,873	4,830	-
Community Park Upgrades	95,000	62,973	10,568	11,573	11,471	-
Downtown Improvements	105,000	69,601	11,680	12,791	12,678	-
Subtotal	240,000	159,088	26,698	29,237	28,979	-
City of Lula						
Road Resurfacing	300,000	198,861	33,374	35,551	36,225	-
Parks & Recreation	300,000	198,861	33,374	35,551	36,225	-
Water System and Sewer Projects	1,300,000	861,729	144,620	154,053	156,974	-
Subtotal	1,900,000	1,259,451	211,368	225,154	229,423	-
City of Oakwood						
Infrastructure Projects	1,500,000	994,303	166,866	177,651	181,120	-
Transportation Project	200,000	132,574	22,249	23,687	24,149	-
Transportation Project	1,200,000	795,442	133,493	142,121	144,896	-
Sewer Project	800,000	530,295	88,995	94,747	96,597	-
Subtotal	3,700,000	2,452,614	411,603	438,205	446,762	-
Subtotal Municipal Projects	44,963,000	29,804,566	4,990,356	5,142,355	5,614,766	-
TOTAL SPLOST VI	$ 240,000,000	$ 163,092,545	$ 23,161,892	$ 28,378,898	30,625,999	$ 11,957,080

(1) Expenditures for Water and Sewer projects have been offset by proceeds from revenue bonds.
(2) Expenditures for projects have been offset by revenues from other sources. For some years, such r revenues exceed expenditures.

HALL COUNTY, GEORGIA
OTHER SUPPLEMENTAL INFORMATION
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX
Year Ended June 30, 2019

(cont.)

PROJECT	ORIGINAL ESTIMATED COSTS	CURRENT ESTIMATED COSTS	AMOUNT EXPENDED YEAR 8 2017	YEAR 9 2018	YEAR 10 2019	TOTAL
SPLOST VI (effective July 1, 2009)						
COUNTY PROJECTS						
Road Projects	$ 68,000,000	$ 45,250,145	$ 1,837,043	$ 2,699,197	$ 1,218,694 (2)	$ 45,536,598
Water and Sewer Projects	53,037,000	37,845,937	41,628	(1,157,239)	(306,470) (2)	37,539,467
Landfill	4,000,000	2,477,089	3,132	0	-	2,477,089
Recreational Facilities	21,000,000	14,242,429	30,912	7,553	-	12,632,075
Courthouse and Administration Building	17,000,000	13,975,000	225,848	2,022,408	131,467	11,763,310
Fire and Emergency Projects	4,000,000	3,205,000	250,465	-	-	2,729,354
Public Safety Facilities	10,000,000	10,192,753	245,931	-	-	9,818,883
Public Health Facility	5,000,000	482,600	163,452	5,389	-	473,651
Animal Care Facility	5,000,000	2,966,591	-	9,420	9,420	3,263,695
Post Office	3,000,000	50,000	-	-	-	-
Library Facility	3,000,000	2,587,935	-	-	-	2,587,935
Welcome Center	1,500,000	-	-	-	-	-
Airport	500,000	12,500	-	-	-	-
Subtotal County Projects	195,037,000	133,287,979	2,798,411	3,586,728	1,053,111	128,822,057
MUNICIPAL PROJECTS						
City of Braselton						
Sidewalks	32,000	21,212	-	-	-	21,164
City of Buford						
Road Paving	141,000	93,464	-	-	-	93,885
City of Clermont						
Municipal Buildings	550,000	364,578	-	-	-	365,370
Parks	150,000	99,430	-	-	-	99,646
Streets & Sidewalks	250,000	165,717	-	-	-	166,076
Subtotal	950,000	629,725	-	-	-	631,092
City of Flowery Branch						
Cinnamon Cove Lift Station & Force Main Line	1,300,000	861,729	-	-	-	861,994
9 Police Cars (over 6 years)	200,000	132,574	-	-	-	132,614
Road Resurfacing and Sidewalks	500,000	331,434	-	-	-	331,537
City Administration Real Estate/Buildings	500,000	331,434	-	-	-	331,537
Subtotal	2,500,000	1,657,172	-	-	-	1,657,682
City of Gainesville						
Previously Incurred Debt	7,500,000	4,971,515	-	-	-	4,970,620
New Public Safety Facility	13,000,000	8,617,293	-	-	-	8,615,740
Fire Station Replacement	6,500,000	4,308,647	-	-	-	4,307,868
Transportation	2,500,000	1,657,172	-	-	-	1,656,873
Downtown Streetscape	3,000,000	1,988,606	-	-	-	1,988,248
Parks & Recreation	3,000,000	1,988,606	-	-	-	1,988,248
Subtotal	35,500,000	23,531,839	-	-	-	23,527,597
City of Gillsville						
Road Improvements	40,000	26,515	-	-	-	26,657
Community Park Upgrades	95,000	62,973	-	-	-	63,311
Downtown Improvements	105,000	69,601	-	-	-	69,974
Subtotal	240,000	159,088	-	-	-	159,942
City of Lula						
Road Resurfacing	300,000	198,861	-	-	-	198,938
Parks & Recreation	300,000	198,861	-	-	-	198,938
Water System and Sewer Projects	1,300,000	861,729	-	-	-	862,063
Subtotal	1,900,000	1,259,451	-	-	-	1,259,938
City of Oakwood						
Infrastructure Projects	1,500,000	994,303	-	-	-	994,568
Transportation Project	200,000	132,574	-	-	-	132,608
Transportation Project	1,200,000	795,442	-	-	-	795,654
Sewer Project	800,000	530,295	-	-	-	530,436
Subtotal	3,700,000	2,452,614	-	-	-	2,453,266
Subtotal Municipal Projects	44,963,000	29,804,566	-	-	-	29,804,566
TOTAL SPLOST VI	$ 240,000,000	$ 163,092,545	$ 2,798,411	$ 3,586,728	$ 1,053,111	$ 158,626,623

(1) Expenditures for Water and Sewer projects have been offset by proceeds from revenue bonds.
(2) Expenditures for projects have been offset by revenues from other sources. For some years, such r revenues exceed expenditures.

HALL COUNTY, GEORGIA
OTHER SUPPLEMENTAL INFORMATION
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX
Year Ended June 20, 2019

PROJECT	ORIGINAL ESTIMATED COSTS	CURRENT ESTIMATED COSTS	AMOUNT EXPENDED YEAR 1 2016	YEAR 2 2017	YEAR 3 2018	YEAR 4 2019	TOTAL
SPLOST VII (effective July 1, 2015)							
COUNTY PROJECTS							
Road Projects	$ 46,650,000	$ 46,650,000	$ 3,600,263	$ 5,448,383 *(1)*	$ 7,476,946	$ 8,091,077	$ 24,616,670
Water and Sewer Projects	21,835,772	21,835,772	2,315,896	4,413,150	5,014,545	4,230,165	15,973,756
Landfill	3,250,000	3,250,000	-	-	61,829	3,188,161	3,249,990
County Building Renovations	5,850,000	5,850,000	563,218	1,308,545	2,120,633	1,212,085	5,204,481
Various Park Projects	4,900,000	4,900,000	510,003	665,944	397,460	690,600	2,264,007
Sheriff Capital Equipment	2,785,379	2,785,379	351,941	1,064,255	692,253	442,800	2,551,249
Public Safety Facilities	8,400,000	8,400,000	-	-	37,868	115,739	153,607
Fire and Emergency Projects	4,000,000	4,000,000	82,001	790,931	1,463,945	1,233,603	3,570,480
Public Safety Capital Enhancements	18,910,000	18,910,000	2,025,911	9,073,055	5,810,356	188,436	17,097,758
Library Renovations	2,500,000	2,500,000	100,000	105,194	99,975	50,096	355,265
Gainesville- Hall Co Senior Center	1,500,000	1,500,000	-	850,000	650,000	-	1,500,000
Subtotal County Projects	120,581,151	120,581,151	9,549,233	23,719,457	23,825,810	19,442,762	76,537,263
MUNICIPAL PROJECTS							
City of Braselton							
Streets, Sidewalks, Stormwater	1,270,589	1,270,589	237,847	245,615	270,083	288,462	1,042,007
Town of Rest Haven							
Road and Street Maintenance	22,555	22,555	4,511	4,135	4,511	4,511	17,668
City of Buford							
Roads and Streets	111,249	111,249	86,498	21,506	23,649	25,258	156,912
Sewer Infrastructure	600,000	600,000	46,651	115,991	127,546	136,226	426,413
Subtotal	711,249	711,249	133,149	137,497	151,195	161,484	583,325
City of Clermont							
Municipal Buildings	350,000	350,000	65,522	67,662	74,401	79,465	287,050
Parks	150,000	150,000	28,081	28,998	31,886	34,056	123,021
Roads, Streets & Sidewalks	157,888	157,888	29,557	30,523	33,563	35,847	129,490
Subtotal	657,888	657,888	123,160	127,182	139,851	149,368	539,561
City of Flowery Branch							
Admin Building and Plaza	1,616,652	1,616,652	302,639	312,523	343,656	367,043	1,325,861
Roads, Streets and Bridges	1,113,935	1,113,935	208,530	215,341	236,792	252,906	913,569
Water and Sewer Infrastructure	1,308,000	1,308,000	244,859	252,856	278,045	296,967	1,072,727
Public Safety Vehicles	231,000	231,000	43,243	44,656	49,104	52,446	189,449
Subtotal	4,269,587	4,269,587	799,272	825,376	907,598	969,362	3,501,607
City of Gainesville							
Fire Station Construction and Equipment	5,500,000	5,500,000	1,029,629	1,063,256	1,169,175	1,248,739	4,510,800
Roads, Bridges, Storm Water	12,914,482	12,914,482	2,417,659	2,496,619	2,745,325	2,932,149	10,591,753
Youth Sports Athletic Complex	6,750,000	6,750,000	1,263,636	1,304,906	1,434,897	1,532,544	5,535,982
Park Improvements	250,000	250,000	46,801	48,330	53,144	56,761	205,036
Subtotal	25,414,482	25,414,482	4,757,725	4,913,111	5,402,541	5,770,193	20,843,570
City of Gillsville							
Roads and Streets	116,718	116,718	21,850	22,564	24,812	26,500	95,725
Park Improvements	38,906	38,906	7,283	7,521	8,271	8,833	31,908
Subtotal	155,624	155,624	29,133	30,085	33,082	35,333	127,633
City of Lula							
Roads, Streets & Trails	654,752	654,752	122,572	126,575	139,185	148,656	536,988
Water & Sewer Infrastructure	1,000,000	1,000,000	187,204	193,318	212,576	227,042	820,141
Parks and Streetscape	300,000	300,000	56,161	57,995	63,773	68,113	246,042
Subtotal	1,954,752	1,954,752	365,938	377,889	415,534	443,811	1,603,171
City of Oakwood							
Roads, Streets, Bridges and Trails	1,684,678	1,684,678	315,379	325,679	358,122	382,493	1,381,673
Sewer Infrastructure	1,000,000	1,000,000	187,204	193,318	212,576	227,042	820,141
Public Safety Equipment	300,000	300,000	56,161	57,996	63,773	68,113	246,042
Subtotal	2,984,678	2,984,678	558,745	576,993	634,471	677,648	2,447,856
Subtotal Municipal Projects	37,418,849	37,418,849	7,009,480	7,237,883	7,958,866	8,500,172	30,706,398
TOTAL SPLOST VII	$ 158,000,000	$ 158,000,000	$ 16,558,713	$ 30,957,340	$ 31,784,676	$ 27,942,934	$ 107,243,661

(1) Expenditures for Road projects have been offset by revenues from other sources.

HALL COUNTY, GEORGIA
OTHER SUPPLEMENTAL INFORMATION
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX
Reconciliation to Financial Statements
Year Ended June 20, 2019

Statement of Revenues, Expenditures and Changes in Fund Balance (page 5)

	Expenditures	$ 30,239,852
	Transfers out	7,436,318
Subtotal		37,676,170
Less items not included as expenditures on SPLOST schedule below:		
Revenue from sale of capital assets used for expenditures first before SPLOST funds		(473,336)
Revenue from Georiga DOT used for road expenditures before SPLOST funds		(8,206,789)
Subtotal of adjustments		(8,680,125)
Expenditures reported on SPLOST schedule below		**$ 28,996,045**

Schedule of Projects Constructed With Special Purpose Local Option Sales Tax (pages 87-90)

	SPLOST VI	1,053,111
	SPLOST VII	27,942,934
Total		**$ 28,996,045**

STATISTICAL SECTION

This part of the county's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

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These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

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Revenue Capacity

These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax and another significant local revenue source, sales taxes.

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These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

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Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

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Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

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Capital Asset Statistics by Function 20

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Note: Tables may not add and may differ from basic financial statements due to rounding.

HALL COUNTY, GEORGIA
NET POSITION BY COMPONENT
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year									
	2010	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
GOVERNMENTAL ACTIVITIES										
Net investment in capital assets	$ 393,603	$ 386,017	$ 383,004	$ 371,931	$ 374,649	$ 374,656	$ 373,613	$ 373,651	$ 372,180	$ 362,894
Restricted:										
Capital outlay	13,200	13,864	21,649	27,476	25,080	25,231	24,268	19,314	17,233	21,567
Debt service	-	-	-	-	-	-	-	-	-	-
Impact fee projects	3,032	2,798	2,554	2,580	2,734	818	877	1,812	2,247	3,191
Other programs	5,563	4,522	5,178	5,149	4,993	6,620	7,034	8,531	10,007	14,954
Unrestricted:	(11,948)	(27,797)	(28,884)	(23,270)	(26,017)	(50,407)	(60,222)	(66,028)	(50,784)	(47,342)
Total governmental activities net position	$ 403,450	$ 379,404	$ 383,501	$ 383,866	$ 381,439	$ 356,918	$ 345,570	$ 337,280	$ 350,883	$ 355,264
BUSINESS-TYPE ACTIVITIES										
Net investment in capital assets	$ 61,405	$ 52,028	$ 53,303	$ 57,143	$ 65,004	$ 89,274	$ 69,996	$ 75,855	$ 83,442	$ 93,891
Restricted	-	-	-	-	-	1,446	1,341	1,489	1,617	1,647
Unrestricted	8,197	12,472	11,414	12,714	11,704	(5,691)	10,809	15,085	19,877	19,637
Total business-type activities net position	$ 69,602	$ 64,500	$ 64,717	$ 69,857	$ 76,708	$ 85,029	$ 82,146	$ 92,429	$ 104,936	$ 115,175
PRIMARY GOVERNMENT										
Net investment in capital assets	$ 455,008	$ 438,045	$ 436,307	$ 429,074	$ 439,653	$ 463,930	$ 443,609	$ 449,506	$ 455,622	$ 456,785
Restricted	21,795	21,184	29,381	35,205	32,807	34,115	33,520	31,146	31,104	41,359
Unrestricted	(3,751)	(15,325)	(17,470)	(10,556)	(14,313)	(56,098)	(49,413)	(50,943)	(30,907)	(27,705)
Total primary government net position	$ 473,052	$ 443,904	$ 448,218	$ 453,723	$ 458,147	$ 441,947	$ 427,716	$ 429,709	$ 455,819	$ 470,439

In 2011, the County implemented GASB 54.
In 2013, the County implemented GASB 63 & 65.
In 2015, the County implemented GASB 68.
In 2018, the County implemented GASB 75.

HALL COUNTY, GEORGIA
CHANGES IN NET POSITION
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year									
	2010	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
EXPENSES										
Governmental activities:										
General government	$ 17,275	$ 20,541	$ 18,012	$ 17,530	$ 19,784	$ 20,106	$ 23,850	$ 22,488	$ 26,305	$ 25,742
Judicial	18,404	17,954	16,303	16,878	17,333	17,645	26,150	19,269	21,283	22,912
Public safety	78,047	77,796	67,123	64,887	67,570	70,289	77,850	79,791	84,033	93,094
Public works	27,153	29,633	22,222	23,382	24,162	24,792	22,896	28,682	32,209	49,213
Public health and welfare	3,501	3,304	2,704	2,727	2,558	2,947	2,777	4,113	3,697	3,404
Recreation and culture	7,602	7,794	6,007	5,934	6,718	7,344	7,940	7,901	7,950	8,709
Housing and development	5,389	5,979	2,947	4,800	4,388	4,013	4,076	3,966	4,407	5,009
Interest on long-term debt	330	492	488	319	197	39	97	91	100	129
Total governmental activities expenses	157,701	163,493	135,806	136,457	142,710	147,175	165,636	166,301	179,984	208,212
Business-type activities:										
Solid Waste	5,568	6,059	6,154	6,030	6,146	5,473	6,819	6,935	7,763	8,330
Water and sewer utilities	2,921	1,792	2,973	2,858	3,833	3,454	3,757	4,163	4,338	4,778
Total business-type activities expenses	8,489	7,851	9,127	8,888	9,979	8,927	10,576	11,098	12,101	13,108
Total primary government expenses	$ 166,190	$ 171,344	$ 144,933	$ 145,345	$ 152,689	$ 156,102	$ 176,212	$ 177,399	$ 192,085	$ 221,320
PROGRAM REVENUES										
Governmental activities:										
Charges for services:										
General government	$ 4,786	$ 5,366	$ 5,016	$ 4,903	$ 5,191	$ 4,601	$ 5,125	$ 5,368	$ 5,370	$ 6,988
Judicial	5,939	5,511	6,087	6,589	7,089	7,524	8,290	8,541	8,951	9,540
Public safety	17,514	17,556	16,883	13,289	11,486	14,999	11,509	11,307	12,885	13,151
Public works	986	941	939	946	953	1,328	1,021	1,048	1,047	1,122
Public health and welfare	-	-	-	-	-	-	-	-	-	-
Recreation and culture	1,008	1,052	1,167	1,183	1,244	1,334	1,485	1,493	1,633	1,691
Housing and development	507	405	493	1,626	2,107	2,327	2,551	2,815	2,980	3,098
Total charges for services	30,740	30,831	30,585	28,536	28,070	32,113	29,981	30,572	32,866	35,590
Operating grants and contributions	5,402	6,094	3,604	4,615	4,868	6,246	4,198	5,152	7,543	19,828
Capital grants and contributions	4,977	4,632	2,897	3,639	1,647	4,248	2,292	4,290	3,038	5,656
Total governmental activities program revenues	41,119	41,557	37,086	36,790	34,585	42,607	36,471	40,014	43,447	61,074
Business-type activities:										
Charges for services:										
Solid Waste	5,175	5,120	5,041	6,463	6,615	6,330	7,241	7,681	8,666	9,333
Water and sewer utilities	925	1,072	1,395	1,388	1,625	2,080	2,669	3,457	2,273	2,568
Total charges for services	6,100	6,192	6,436	7,851	8,240	8,410	9,910	11,138	10,939	11,901
Operating grants and contributions	-	-	-	-	-	-	-	-	40	(10)
Capital grants and contributions	87	236	227	68	61	85	95	152	2,202	4,076
Total business-type activities program revenues	6,187	6,428	6,663	7,919	8,301	8,495	10,005	11,290	13,181	15,967
Total primary government program revenues	$ 47,306	$ 47,985	$ 43,749	$ 44,709	$ 42,886	$ 52,085	$ 46,476	$ 51,304	$ 56,628	$ 77,041

HALL COUNTY, GEORGIA
CHANGES IN NET POSITION
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

(Continued)

	Fiscal Year									
	2010	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Net (expense)/revenue										
Governmental activities	$ (116,582)	$ (121,936)	$ (98,720)	$ (99,667)	$ (108,125)	$ (103,585)	$ (129,165)	$ (126,287)	$ (136,539)	$ (147,138)
Business-type activities	(2,302)	(1,423)	(2,464)	(969)	(1,678)	(432)	(572)	192	1,080	2,859
Total primary government net expense	$ (118,884)	$ (123,359)	$ (101,184)	$ (100,636)	$ (109,803)	$ (104,017)	$ (129,737)	$ (126,095)	$ (135,459)	$ (144,279)
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION										
Governmental activities:										
Taxes										
Property taxes	$ 53,395	$ 52,313	$ 49,371	$ 48,405	$ 54,676	$ 55,748	$ 57,723	$ 59,514	$ 69,860	$ 79,673
Sales taxes	41,938	42,483	47,271	46,720	47,499	50,539	52,096	53,536	58,074	61,493
Insurance premium tax	5,249	5,105	5,433	5,804	6,032	6,364	6,815	7,168	7,677	8,364
Real estate and recording taxes	1,074	1,013	1,147	1,359	1,371	1,608	1,850	2,317	2,319	2,406
Other taxes	1,478	1,820	1,860	2,061	2,256	2,751	2,842	2,845	2,852	2,909
Total taxes	103,134	102,734	105,082	104,349	111,834	117,010	121,326	125,380	140,782	154,845
Unrestricted grants and contributions	6	-	1	1	11	79	179	24	16	32
Investment earnings	108	66	-	-	1	17	26	37	55	137
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Gain on sale of capital assets	15	203	417	3,228	1,899	-	-	1,343	-	-
Transfers	(14,196)	3,697	(2,682)	(6,922)	(8,518)	(9,811)	(3,714)	(7,257)	(8,882)	(7,167)
Total governmental activities	89,067	106,700	102,818	100,656	105,227	107,295	117,817	119,527	131,971	147,847
Business-type activities:										
Investment earnings	33	17	1	-	69	-	-	-	-	69
Gain on sale of capital assets	-	-	-	4	10	106	-	9	80	-
Transfers	14,196	(3,697)	2,682	6,922	8,518	9,811	3,714	7,257	8,882	7,167
Total business-type activities	14,229	(3,680)	2,683	6,926	8,597	9,917	3,714	7,266	8,962	7,236
Total primary government	$ 103,296	$ 103,020	$ 105,501	$ 107,582	$ 113,824	$ 117,212	$ 121,531	$ 126,793	$ 140,933	$ 155,083
CHANGE IN NET POSITION										
Governmental activities	$ (27,515)	$ (15,236)	$ 4,098	$ 989	$ (2,898)	$ 3,710	$ (11,348)	$ (6,760)	$ (4,568)	$ 709
Business-type activities	11,927	(5,103)	219	5,957	6,919	9,485	3,142	7,458	10,042	10,095
Total primary government	$ (15,588)	$ (20,339)	$ 4,317	$ 6,946	$ 4,021	$ 13,195	$ (8,206)	$ 698	$ 5,474	$ 10,804

In 2011, the County implemented GASB 54.
In 2013, the County implemented GASB 63 & 65.
In 2015, the County implemented GASB 68.
In 2018, the County implemented GASB 75.

HALL COUNTY, GEORGIA
FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year									
	2010	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
General fund										
Reserved	$ 591	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unreserved	7,457	-	-	-	-	-	-	-	-	-
Nonspendable	-	624	631	402	413	508	671	634	871	902
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	313	1,380	4,304	3,685	4,319	2,981	-	-	-
Unassigned	-	8,374	12,896	18,037	18,340	18,939	18,115	20,813	23,045	20,499
Total general fund	8,048	9,311	14,907	22,743	22,438	23,766	21,767	21,447	23,916	21,401
All other governmental funds										
Reserved:	32,974	-	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special revenue funds	5,450	-	-	-	-	-	-	-	-	(8)
Capital projects funds	(17,823)	-	-	-	-	-	-	-	-	-
Total unreserved	(12,373)	-	-	-	-	-	-	-	-	(8)
Nonspendable	-	6,914	9,868	8,481	6,998	12	125	177	586	463
Restricted	-	27,586	24,675	28,113	25,911	32,657	32,262	29,435	28,860	39,595
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	197	197	1,695	2,632	3,734	1,818	2,208	1,197	7,388
Unassigned	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	$ 20,601	$34,697	$34,740	$38,289	$35,541	$36,403	$34,205	$31,820	$30,643	$ 47,438

In 2011, the County implemented GASB 54.
In 2013, the County implemented GASB 63 & 65.
In 2015, the County implemented GASB 68.
In 2018, the County implemented GASB 75.

HALL COUNTY, GEORGIA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year									
	2010	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2018**
REVENUES										
Taxes (see table 5)	$ 102,949	$ 102,599	$ 104,954	$ 104,613	$ 111,990	$ 116,789	$ 121,108	$ 125,490	$ 140,757	$ 154,623
Licenses and permits	1,658	1,357	1,487	1,795	2,305	2,332	2,666	3,226	3,632	3,496
Intergovernmental	8,798	6,449	4,851	7,466	5,966	8,329	6,485	7,619	10,536	22,820
Fines and forfeitures	4,844	3,772	4,005	4,339	4,843	5,630	5,009	5,792	6,826	7,051
Charges for services	24,205	25,547	25,004	22,363	20,502	23,566	22,063	21,244	22,224	23,907
Investment earnings	94	232	186	1	219	296	27	37	55	137
Miscellaneous	108	540	210	744	439	624	302	343	247	237
Total revenues	142,656	140,496	140,697	141,321	146,264	157,566	157,660	163,751	184,277	212,271
EXPENDITURES										
General government	15,419	17,737	15,867	17,840	19,400	19,960	20,276	19,673	24,040	23,200
Judicial	14,970	14,888	15,178	16,009	16,383	16,900	17,979	18,251	19,840	21,638
Public safety	61,495	62,322	60,390	59,457	62,876	64,868	70,664	72,370	75,828	85,196
Public works	11,275	10,994	6,275	7,863	8,445	8,528	12,182	10,624	13,316	13,504
Public health and welfare	3,131	2,888	2,301	2,329	2,212	2,627	2,556	3,874	3,454	3,159
Recreation and culture	6,132	6,314	4,925	4,904	5,423	5,994	6,555	6,535	6,502	7,283
Housing and development	4,932	5,475	2,705	4,633	3,670	3,934	4,017	3,927	4,269	4,901
Intergovernmental	4,786	4,946	5,282	5,064	5,814	5,614	7,009	7,311	8,035	19,377
Capital Outlay	13,790	17,321	15,499	7,966	14,355	14,097	17,861	17,897	20,216	13,338
Principal on long-term debt	11,030	3,138	3,703	3,807	3,927	4,070	280	285	435	1,044
Interest on long-term debt	430	561	666	559	440	282	96	91	99	128
Issuance costs	-	248	-	-	-	-	-	-	-	-
Total expenditures	147,390	146,832	132,791	130,431	142,945	146,874	159,475	160,838	176,034	192,768
Excess of revenues over (under) expenditures	(4,734)	(6,336)	7,906	10,890	3,319	10,692	(1,815)	2,913	8,243	19,503
OTHER FINANCING SOURCES (USES)										
Transfers in	647	7,460	1,647	1,636	5,593	2,102	2,693	1,778	4,900	11,598
Transfers out	(14,843)	(3,763)	(4,328)	(8,558)	(14,111)	(11,912)	(5,415)	(9,035)	(13,782)	(18,765)
Issuance of bond debt	-	15,390	-	-	-	-	-	-	-	-
Premium on bonds issued	-	1,004	-	-	-	-	-	-	-	-
Proceeds from installment sale	-	-	-	-	-	-	-	-	-	-
Proceeds from capital leases	-	-	-	-	-	657	267	-	1,875	1,321
Sale of capital assets	15	1,603	417	7,417	2,146	649	73	1,639	55	624
Total other financing sources (uses)	(14,181)	21,694	(2,264)	495	(6,372)	(8,504)	(2,382)	(5,618)	(6,952)	(5,222)
Net change in fund balances	$ (18,915)	$ 15,358	$ 5,642	$ 11,385	$ (3,053)	$ 2,188	$ (4,197)	$ (2,705)	$ 1,291	$ 14,281
Debt service as a percentage of noncapital expenditures	8.6%	2.9%	3.7%	3.6%	3.4%	3.3%	0.3%	0.3%	0.3%	0.7%

HALL COUNTY, GEORGIA
General Fund Budget
Chart of Current Year and Next Year's Budgets

	Current Year Year ending June 30, 2019	Next Year Year ending June 30, 2020
Revenues		
Property taxes	$ 42,697,436	$ 45,667,911
Commissions	3,392,163	4,102,105
Other taxes	34,335,640	36,820,103
Penalties and interest	506,000	445,000
Licenses and permits	3,471,123	4,015,956
Charges for services	6,278,423	6,040,339
Fines and forfeitures	4,699,792	5,256,518
Intergovernmental	772,711	798,985
Miscellaneous	201,600	246,734
Other financing sources	275,000	255,000
Use of fund balance	-	-
TOTAL REVENUES	$ 96,629,888	$ 103,648,651
Expenditures		
General government	$ 11,632,383	$ 14,363,592
Judicial	18,773,423	23,211,790
Public health & welfare	2,545,370	2,726,437
Public safety	41,503,658	49,635,763
Public works	954,355	-
Recreation & culture	880,013	1,029,960
Housing and development	2,428,170	2,779,035
Agencies	1,087,035	929,199
Non-departmental	11,174,142	3,639,304
Other financing uses	5,651,339	5,333,571
TOTAL EXPENDITURES	$ 96,629,888	$ 103,648,651

HALL COUNTY, GEORGIA
GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

Fiscal Year	Property Taxes	Special Local Option Sales Tax (SPLOST)	Local Option Sales Tax (LOST)	Insurance Premium Tax	Real Estate & recording taxes	Other Taxes	Total
2010	$ 53,211	$ 23,893	$ 18,045	$ 5,249	$ 1,074	$ 1,477	$ 102,949
2011	$ 52,180	$ 24,207	$ 18,275	$ 5,105	$ 1,013	$ 1,819	$ 102,599
2012	$ 49,244	$ 26,934	$ 20,337	$ 5,433	$ 1,147	$ 1,859	$ 104,954
2013	$ 48,669	$ 26,621	$ 20,099	$ 5,804	$ 1,359	$ 2,061	$ 104,613
2014	$ 54,832	$ 27,170	$ 20,329	$ 6,032	$ 1,371	$ 2,256	$ 111,990
2015	$ 55,528	$ 28,979	$ 21,560	$ 6,364	$ 1,608	$ 2,750	$ 116,789
2016	$ 57,506	$ 29,871	$ 22,225	$ 6,815	$ 1,850	$ 2,841	$ 121,108
2017	$ 59,622	$ 30,698	$ 22,839	$ 7,168	$ 2,318	$ 2,845	$ 125,490
2018	$ 69,835	$ 33,299	$ 24,776	$ 7,677	$ 2,319	$ 2,851	$ 140,757
2019	$ 79,451	$ 35,253	$ 26,240	$ 8,364	$ 2,406	$ 2,909	$ 154,623

HALL COUNTY, GEORGIA
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Real Property				Personal Property				Less Exemptions:					
Tax Year	Residential Property	Agricultural Property (1)	Commercial & Industrial	Public Utilities	Inventory & Equipment (4)	Motor Vehicles	Mobile Homes	Other (2)	Real Property	Personal Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value (3)	Assessed Value as a Percentage of Actual Value
2009	$ 4,235,536	$ 545,407	$ 1,215,007	$ 129,135	$ 885,853	$ 503,330	$ 25,627	$ 109,882	$ 393,810	$ 218,450	$ 7,037,517	6.25	$ 17,593,793	40.00%
2010	$ 4,221,309	$ 554,552	$ 1,213,264	$ 116,714	$ 764,441	$ 434,728	$ 25,153	$ 102,503	$ 408,728	$ 157,661	$ 6,866,275	6.25	$ 17,165,688	40.00%
2011	$ 3,865,590	$ 555,222	$ 1,188,777	$ 133,327	$ 771,123	$ 428,445	$ 24,428	$ 94,030	$ 416,583	$ 194,542	$ 6,449,817	6.25	$ 16,124,543	40.00%
2012	$ 3,490,731	$ 530,867	$ 1,138,470	$ 140,196	$ 801,728	$ 447,718	$ 24,208	$ 94,244	$ 406,562	$ 206,438	$ 6,055,162	6.25	$ 15,137,905	40.00%
2013	$ 3,426,254	$ 524,676	$ 1,088,536	$ 143,682	$ 839,414	$ 472,894	$ 23,710	$ 87,110	$ 407,207	$ 235,418	$ 5,963,651	6.25	$ 14,909,128	40.00%
2014	$ 3,790,135	$ 518,272	$ 1,097,131	$ 139,685	$ 912,993	$ 417,373	$ 23,523	$ 88,453	$ 394,713	$ 222,571	$ 6,370,281	6.25	$ 15,925,703	40.00%
2015	$ 3,833,923	$ 518,438	$ 1,407,595	$ 149,746	$ 928,926	$ 305,581	$ 23,300	$ 115,720	$ 399,104	$ 228,644	$ 6,655,481	6.25	$ 16,638,703	40.00%
2016	$ 4,114,593	$ 517,970	$ 1,293,012	$ 153,750	$ 767,885	$ 231,413	$ 23,106	$ 53,266	$ 370,114	$ 241,029	$ 6,543,852	6.25	$ 16,359,630	40.00%
2017	$ 4,450,098	$ 529,736	$ 1,420,293	$ 164,853	$ 854,550	$ 176,446	$ 23,142	$ 107,296	$ 357,616	$ 269,746	$ 7,099,052	6.25	$ 17,747,630	40.00%
2018	$ 4,996,681	$ 533,640	$ 1,524,613	$ 155,857	$ 889,412	$ 139,751	$ 23,164	$ 222,317	$ 384,534	$ 262,810	$ 7,838,091	6.25	$ 19,595,228	40.00%

Source: County Board of Equalization and Assessment.

(1) Includes conservation use property.
(2) Includes aircraft, boats, miscellaneous personal property, timber and heavy equipment.
(3) Property that is exempt from taxation has not been included. That is typically property owned by governments and not-for-profit organizations like churches.
(4) Includes furniture and fixtures.

HALL COUNTY, GEORGIA
Direct and Overlapping Property Tax Rates - Mills
Last Ten Fiscal Years
(Mills - rate per $1,000 of taxable assessed value)

Tax Year / *Fiscal Year*	*2008* / *2009*	*2009* / *2010*	*2010* / *2011*	*2011* / *2012*	*2012* / *2013*	*2013* / *2014*	*2014* / *2015*	*2015* / *2016*	*2016* / *2017*	*2017* / *2018*	*2018* / *2019*
Unincorporated Districts											
County-Unincorporated	6.250	6.250	6.250	6.250	6.250	6.250	5.989	5.735	5.716	6.700	5.360
Hall Co. Schools	16.420	16.420	16.420	17.670	18.490	19.250	18.900	18.800	18.800	18.500	18.200
Hall Co. Schools-Bonds	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
State of Georgia	0.250	0.250	0.250	0.250	0.200	0.150	0.100	0.050	0.000	0.000	0.000
Fire District Unincorporated	1.510	1.510	1.510	1.650	1.650	2.400	2.400	2.650	2.650	2.650	2.650
County - Development Services (3)											1.005
County - Emergency Services (3)											0.571
County - Parks & Leisure Services (3)											0.364
Total Hall County Unincorporated	**24.430**	**24.430**	**24.430**	**25.820**	**26.590**	**28.050**	**27.389**	**27.235**	**27.166**	**27.850**	**28.150**
Incorporated Districts											
County - Incorporated except for City of Gainesville	6.250	6.250	6.250	6.250	6.250	6.250	5.989	5.735	5.716	6.700	5.360
County - Incorporated - City of Gainesville	6.250	6.250	6.250	6.250	6.250	6.250	5.989	5.735	5.716	6.700	5.360
Hall Co. Schools	16.420	16.420	16.420	17.670	18.490	19.250	18.900	18.800	18.800	18.500	18.200
State of Georgia	0.250	0.250	0.250	0.250	0.200	0.150	0.100	0.050	0.000	0.000	0.000
Fire District Incorporated	2.710	2.710	2.710	3.080	3.080	3.080	3.830	4.080	4.080	4.080	4.080
Braselton CID	0.000	0.000	0.000	5.000	5.000	5.000	5.000	5.000	5.000	5.000	5.000
Lanier Island Pkwy CID	0.000	0.000	0.000	0.000	0.000	5.000	0.000	0.000	0.000	0.000	0.000
County - Development Services (3)											1.005
County - Parks & Leisure Services (3)											0.364

To calculate the Incorporated rate, add the appropriate School District Rate plus the rate for Municipality in which the property is located. Hall County School Rate should only be included for the properties not in Gainesville or Buford.

Municipalities											
City of Gainesville (1)	2.660	2.660	2.920	2.920	3.060	3.060	3.020	2.980	2.980	2.864	3.364
Gainesville City Schools (1) (2)	7.810	7.710	7.390	7.390	7.590	7.590	7.480	6.890	6.850	6.850	6.850
City of Oakwood	2.480	2.480	2.480	2.480	2.658	2.658	4.000	4.000	4.174	4.174	4.174
City of Flowery Branch	2.837	2.837	2.837	2.837	2.837	2.837	3.337	3.337	3.264	3.264	3.264
Buford City Schools	13.250	13.200	13.150	13.100	13.050	13.000	12.950	12.900	12.850	12.800	12.750

(1) Note: City of Gainesville taxes on 100% of assessed value, Hall County taxes on 40% of assessed value.
The millage rate shown below is 2.5 times the rates shown above in order to put on a comparable basis to the remaining rates.

City of Gainesville	*6.650*	*6.650*	*7.300*	*7.300*	*7.650*	*7.650*	*7.550*	*7.450*	*7.450*	*7.160*	*8.410*
Gainesville City Schools	*19.525*	*19.275*	*18.475*	*18.475*	*18.975*	*18.975*	*18.700*	*17.225*	*17.125*	*17.125*	*17.125*

(2) The millage rate for City of Gainesville Schools includes amounts for bonds as well as maintenance and operations.

(3) The County implemented new Tax Service Districts in FY2019.

HALL COUNTY, GEORGIA
PRINCIPAL PROPERTY TAXPAYERS
Current year and 9 years ago
(amounts expressed in thousands)

	Tax Year 2018			Tax Year 2009		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
Georgia Power Company	$ 60,464	1	0.77%	$ 37,871	3	0.54%
Wrigley Manufacturing Company	59,828	2	0.76%	63,982	1	0.91%
Jackson EMC	44,569	3	0.57%	32,675	2	0.46%
Fieldale Farms Corp	37,418	4	0.48%	20,773	4	0.30%
Elringklinger USA Inc	35,248	5	0.45%	-		0.00%
Lanier Village Estates	26,447	6	0.34%			0.00%
VR Tree Park Limited Partnership	23,500	7	0.30%			0.00%
Performance Food Group, Inc	21,911	8	0.28%			0.00%
Kelsey Hayes Company	18,456	9	0.24%			0.00%
S K F USA Inc	17,499	10	0.22%			0.00%
Tree Lake Associates	-		0.00%	12,976	5	0.18%
Bellsouth			0.00%	17,174	6	0.24%
Unisia Steering Systems, Inc	-		0.00%	16,627	7	0.24%
Wal-mart Stores East, LP	-		0.00%	9,754	8	0.14%
NNP-Looper Lake LLC	-		0.00%	9,436	9	0.13%
LLI Management Compnay			0.00%	8,634	10	0.12%
Totals	$ 345,340		4.41%	$ 229,902		3.14%

Source: Hall County Tax Commissioner
Rank is based on the amount of County maintenance & operations taxes billed since exemptions that reduce the assessed value can vary by entity.

HALL COUNTY, GEORGIA
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Tax Years
(amounts expressed in thousands)

Tax Year	Taxes Levied for the Tax Year (Original Levy)	Adjustments	Interest, Costs and Penalties	Total Adjusted Levy	Collected within Fiscal year of the Levy		Collections in Subsequent Years	Total Collections to Date		Uncollected Balance
					Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy	
2010	$ 55,032	$ 741	$ 2,121	$ 57,894	$ 55,057	100.05%	$ 2,707	$ 57,764	99.78%	$ 130
2011	$ 52,269	$ 16	$ 1,788	$ 54,073	$ 51,691	98.89%	$ 2,295	$ 53,987	99.84%	$ 86
2012	$ 50,167	$ 608	$ 1,420	$ 52,195	$ 50,393	100.45%	$ 1,734	$ 52,128	99.87%	$ 67
2013	$ 52,699	$ 1,213	$ 1,408	$ 55,320	$ 53,856	102.20%	$ 1,418	$ 55,273	99.92%	$ 47
2014	$ 55,089	$ 517	$ 1,354	$ 56,960	$ 55,310	100.40%	$ 1,604	$ 56,914	99.92%	$ 45
2015	$ 57,243	$ 339	$ 880	$ 58,462	$ 56,949	99.49%	$ 1,461	$ 58,409	99.91%	$ 53
2016	$ 54,964	$ 800	$ 699	$ 56,462	$ 55,582	101.13%	$ 1,204	$ 56,786	100.57%	$ 75
2017	$ 65,415	$ 1,033	$ 651	$ 67,099	$ 66,669	101.92%	$ 971	$ 67,640	100.81%	$ 107
2018	$ 60,023	$ 605	$ 348	$ 60,975	$ 60,511	100.81%	$ 129	$ 60,640	99.45%	$ 324
2019	$ 1,085	$ (7)	$ 65	$ 1,143	$ 1,070	98.63%	$ -	$ 1,070	93.60%	$ 73

Taxes levied include real and personal property, motor vehicle, mobile home, timber, and heavy equipment taxes.
Property taxes levied during the calendar year 2018 are recorded as revenues in the financial statements in 2019 since they are levied to finance that year's expenditures.
Property taxes are normally billed in the fall of each year based on assessed values as of January 1 of that year.
Mobile home taxes are billed in the spring based on values as of January 1 of that year. The millage rate used is the rate for the previous calendar year's property taxes.
Because the mobile home digest is denoted with the digest year they are billed, they are included in the levy and collections for that digest year.
For financial statements, revenue from mobile homes is recognized in the year the taxes are collected. The total levy has been about $500,000 per year.
The taxes for motor vehicles are accounted for like mobile home taxes even though they are billed throughout the year.
Since the 2019 property taxes had not been levied until after the end of the fiscal year, they are not included above. They will be added to the schedule in the next year.

HALL COUNTY, GEORGIA
TAXABLE SALES AND SALES TAXES
Last Ten Fiscal Years
(amounts expressed in thousands)

	Fiscal Year									
	2010	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Taxable sales	$ 2,389,323	$2,420,728	$2,693,366	$ 2,662,087	$ 2,717,004	$ 2,897,856	$ 2,987,142	$ 3,069,737	$ 3,329,891	$ 3,525,315
County direct sales tax rate (LOST) *(1)*	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
County SPLOST tax rate	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
SPLOST *(2)*										
Portion of taxes collected for :										
City of Gainesville	3,690	3,581	4,334	3,938	4,877	4,507	4,578	4,913	5,403	5,770
City of Clermont	99	96	107	106	114	114	123	127	140	149
City of Lula	197	192	213	211	225	229	366	378	416	444
City of Flowery Branch	260	252	280	278	296	302	799	825	908	969
City of Braselton	3	3	4	4	4	4	238	246	270	288
City of Gillsville	25	24	27	27	29	29	29	30	33	35
City of Oakwood	385	373	415	412	438	447	589	577	634	678
City of Buford	15	14	16	16	17	17	133	137	151	161
City of Resthaven	0	0	0	0	0	0	5	4	4	5

Source:
Rates - State Department of Revenue (DOR).
Taxable sales - These figures are unavailable. They have been estimated based on the amount of taxes received from the DOR.

Notes:
(1) The Local Option Sales Tax (LOST) is approved by the voters of the County. It is collected until repealed. Property taxes are reduced by the amount of LOST collected. The LOST may be used for any purpose. A portion of this tax is distributed directly to the cities by DOR. The portion that the cities receive is renegotiated every 10 years. The last renegotiation took place in2013.

(2) The Special Purpose Local Option Sales Tax is approved periodically by the voters of the County. It is limited to use for capital outlay projects or to repay debt specified in the resolution. It is collected for a number of years (currently 5) or until the amount specified in the resolution is collected. By agreement, a portion of the tax received by the County from DOR is earmarked for City projects. A report on the expenditures of SPLOST is included in the Comprehensive Annual Financial Report.

HALL COUNTY, GEORGIA
Special Local Option Sales Tax Collections
Last Ten Calendar Years

Calendar Year		Annual Collections	
2010	$	22,819,428	
2011	$	26,184,117	
2012	$	27,093,192	
2013	$	26,441,482	
2014	$	28,617,550	
2015	$	28,950,120	
2016	$	30,204,640	
2017	$	31,642,523	
2018	$	34,023,197	
2019	$	20,900,655	1

1 Represents 6 months of Collections received as of June 30, 2019

HALL COUNTY, GEORGIA
RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years
(amounts expressed in thousands)

	Governmental Activities			Business-Type Activities					
Fiscal Year	General Obligation Bonds	Contracts & Notes Payable	Capital Leases	Contracts Payable	Notes Payable	Capital Leases	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
2010	$ -	$ 4,848	$ 560	$ 14,363	$ 30,576	$ 491	$ 50,838	0.88%	$ 270
2011	$ -	$ 17,962	$ 407	$ 22,319	$ 33,445	$ 1,463	$ 75,596	1.36%	$ 421
2012	$ -	$ 14,176	$ 274	$ 21,288	$ 34,014	$ 988	$ 70,740	1.25%	$ 386
2013	$ -	$ 10,239	$ 142	$ 20,868	$ 32,614	$ 500	$ 64,363	1.08%	$ 347
2014	$ -	$ 6,211	$ -	$ 20,379	$ 31,684	$ 500	$ 58,774	0.94%	$ 310
2015	$ -	$ 2,057	$ 527	$ 19,809	$ 29,887	$ -	$ 52,280	0.84%	$ 297
2016	$ -	$ 1,908	$ 619	$ 18,584	$ 28,314	$ -	$ 49,425	0.73%	$ 259
2017	$ -	$ 1,728	$ 443	$ 15,319	$ 24,767	$ -	$ 42,257	0.60%	$ 218
2018	$ -	$ 1,615	$ 1,998	$ 14,430	$ 23,248	$ -	$ 41,291	0.51%	$ 209
2019	$ -	$ 1,496	$ 2,395	$ 11,755	$ 21,685	$ -	$ 37,331	0.42%	$ 185

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.
(1) See the Schedule of Demographic and Economic Statistics on Table 16 for personal income and population data.
This schedule was revised to include original issue premiums and discounts on debt that previously had not been shown.

HALL COUNTY, GEORGIA
OTHER LONG-TERM LIABILITIES
Last Ten Fiscal Years
(amounts expressed in thousands)

	Governmental Activities					Business-Type Activities							
Fiscal Year	Compensated Absences	Claims Payable	Net OPEB Liability	Net Pension Liability	Total	Landfill Closure/ Postclosure	Compensated Absences	Net OPEB Liability	Net Pension Liability	Total	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
2010	$ 3,729	$ 2,973	$ 23,219	$ -	$ 29,921	$ 6,320	$ 76	$ -		$ 6,396	$ 36,317	0.63%	$ 193
2011	$ 3,733	$ 2,821	$ 48,170	$ -	$ 54,724	$ 6,496	$ 74	$ -		$ 6,570	$ 61,294	1.10%	$ 341
2012	$ 3,584	$ 3,444	$ 52,487	$ 554	$ 60,069	$ 7,097	$ 70	$ -		$ 7,167	$ 67,236	1.19%	$ 367
2013	$ 3,345	$ 2,763	$ 54,539	$ 182	$ 60,829	$ 7,361	$ 67	$ -		$ 7,428	$ 68,257	1.15%	$ 368
2014	$ 3,638	$ 2,516	$ 56,732	$ (43)	$ 62,843	$ 7,617	$ 67	$ -		$ 7,684	$ 70,527	1.15%	$ 376
2015	$ 3,472	$ 1,693	$ 58,980	$ 29,461	$ 64,102	$ 7,810	$ 67	$ -	$ 1,260	$ 9,137	$ 71,979	1.15%	$ 377
2016	$ 3,838	$ 1,634	$ 61,880	$ 32,456	$ 99,808	$ 14,662	$ 63	$ -	$ 1,388	$ 16,113	$ 115,921	1.71%	$ 599
2017	$ 3,949	$ 1,226	$ 64,856	$ 33,712	$ 103,743	$ 12,316	$ 66	$ -	$ 1,441	$ 13,823	$ 117,566	1.66%	$ 598
2018	$ 4,409	$ 2,775	$ 49,645	$ 31,246	$ 88,075	$ 12,947	$ 81	$ 2,010	$ 1,336	$ 16,374	$ 104,449	1.29%	$ 524
2019	$ 4,976	$ 3,793	$ 45,658	$ 34,070	$ 88,497	$ 13,662	$ 104	$ 1,869	$ 1,391	$ 17,026	$ 105,523	1.19%	$ 522

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.
(1) See the Schedule of Demographic and Economic Statistics on Table 16 for personal income and population data.

In 2015, the County implemented GASB 68.
In 2018, the County implemented GASB 75.

HALL COUNTY, GEORGIA
RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING
Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year	General Obligation Bonds	Less: Amounts Restricted to Repaying Principal	Total	Percentage of Personal Income (2)	Percentage of Estimated Actual Taxable Value of Property (1)	Per Capita (2)
2010	$ -	$ -	$ -	0.00%	0.00%	$ -
2011	$ -	$ -	$ -	0.00%	0.00%	$ -
2012	$ -	$ -	$ -	0.00%	0.00%	$ -
2013	$ -	$ -	$ -	0.00%	0.00%	$ -
2014	$ -	$ -	$ -	0.00%	0.00%	$ -
2015	$ -	$ -	$ -	0.00%	0.00%	$ -
2016	$ -	$ -	$ -	0.00%	0.00%	$ -
2017	$ -	$ -	$ -	0.00%	0.00%	$ -
2018	$ -	$ -	$ -	0.00%	0.00%	$ -
2019	$ -	$ -	$ -	0.00%	0.00%	$ -

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.
(1) See Table 6 for property value data.
(2) See Table 16 for population data.

HALL COUNTY, GEORGIA
Direct and Overlapping Governmental Activities Debt
As of June 30, 2019
(amounts expressed in thousands)

Governmental Unit	*General Obligation Bonded Debt Outstanding*	*Percentage Applicable to Government*	*Amount Applicable to Government*
Hall County Direct Debt [7]	$ 3,891	100%	$ 3,891
Overlapping:			
Hall County Board of Education [1]	41,350	100%	41,350
City of Gainesville [2]	20,557	100%	20,557
City of Gainesville Schools [3]	21,557	100%	21,557
City of Oakwood [4]	2,536	100%	2,536
City of Buford [5]	64,728	19%	12,557
Town of Braselton [6]	14,409	17%	2,406
City of Flowery Branch	3,456	100%	3,456
Total overlapping debt	168,593		104,420
Total direct and overlapping debt	$ 172,484		$ 108,311

Source: Gainesville-Hall County Development Authority

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the county. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the county. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the county's taxable assessed value that is within the overlapping government's boundaries and dividing it by the overlapping government's total taxable assessed value.

[1] The Hall County Board of Education debt is comprised of $35,735,493 of general obligation bonds, $2,615,000 qualified zone academy bonds, and $3,000,000 of lease-purchase/installment sale debt tax, some of which is intergovernmental contract debt; all of this debt is intended to be paid from SPLOST.

[2] The City of Gainesville dbalance of $20,557,481 is capital lease debt.

[3] The Gainesville School District debt is comprised of $17,247,633 of general obligation bonds and $4,309,611 of lease debt; most of the Gainesville School District debt is intended to be paid from a 1% educational sales tax.

[4] $1,022,155 of the Oakwood debt is dated 12/16/2007 to provide funding for Road projects.

[5] The City of Buford debt is comprised of $64,728,284 in net General Obligation Bonds outstanding at year end.

[6] The City of Braselton debt is comprised of URA Bonds incurred for the improvement of the downtown area including repayment for a new Town green, amphitheatre, parking deck, and civic center.

[7] See Table 11. This does not include any guarantees of the Hospital Authority Debt.

HALL COUNTY, GEORGIA
LEGAL DEBT MARGIN INFORMATION
Last Ten Fiscal Years
(amounts expressed in thousands)

	Fiscal Year									
	2010	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Assessed value of property	$ 7,649,777	$ 7,432,664	$ 7,060,942	$ 6,668,162	$ 6,606,276	$ 6,987,565	$ 7,283,229	$ 7,154,995	$ 7,726,414	$ 8,485,435
Debt limit (10% of total assessed value)	764,978	743,266	706,094	666,816	660,628	698,757	738,323	715,500	772,641	848,544
Amount of Debt applicable to limit:										
General obligation bonds	-	-	-	-	-	-	-	-	-	-
Less: Resources restricted to paying principal	-	-	-	-	-	-	-	-	-	-
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 764,978	$ 743,266	$ 706,094	$ 666,816	$ 660,628	$ 698,757	$ 738,323	$ 715,500	$ 848,544	$ 848,544
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

HALL COUNTY, GEORGIA
PLEDGED REVENUE COVERAGE
Last Ten Fiscal Years

	Sales Tax Increment Bonds [1]			
Fiscal Year	Sales Tax Increment	Debt Service Principal	Debt Service Interest	Coverage
2010	$ 23,893	$ 10,405	$ 248	2.24
2011	$ -	$ -	$ -	-
2012	$ -	$ -	$ -	-
2013	$ -	$ -	$ -	-
2014	$ -	$ -	$ -	-
2015	$ -	$ -	$ -	-
2016	$ -	$ -	$ -	-
2017	$ -	$ -	$ -	-
2018	$ -	$ -	$ -	-
2019	$ -	$ -	$ -	-

[1] Sales tax increment bonds are backed by the sales tax revenue produced by the sales tax rate in effect when the bonds were issued.

Details regarding the government's outstanding debt can be found in the notes to the financial statements.

General obligation bonds were issued in fiscal year 2006 and paid off in 2010. Operating expenses do not include interest or depreciation.

HALL COUNTY, GA
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Fiscal Years

Fiscal Year	Population (a)	Personal Income (amounts expressed in thousands)	Per Capita Personal Income (c)	Median Age (b)	Education Level as a Percent of Population 25 yrs & Older (f) High School or Higher	Education Level as a Percent of Population 25 yrs & Older (f) College or Higher	School Enrollment (d)	Unemployment Rate (e)
2010	187,943	$ 5,746,169	$ 30,574	32.2	82.7%	24.1%	25,706	9.00%
2011	179,684	$ 5,569,485	$ 30,996	33.0	74.5%	19.8%	25,706	9.30%
2012	183,052	$ 5,639,100	$ 30,806	34.8	76.5%	21.0%	25,706	8.50%
2013	185,416	$ 5,933,497	$ 32,001	35.1	78.0%	22.1%	26,515	7.80%
2014	187,745	$ 6,155,971	$ 32,789	37.5	78.5%	22.1%	26,959	6.90%
2015	190,761	$ 6,254,862	$ 35,491	37.6	78.8%	22.8%	27,106	6.00%
2016	193,535	$ 6,770,253	$ 35,491	36.0	78.5%	22.8%	27,297	4.60%
2017	196,637	$ 7,082,820	$ 36,597	36.5	78.0%	22.7%	27,479	4.20%
2018	199,335	$ 8,126,290	$ 41,219	37.0	78.2%	23.5%	27,087	3.50%
2019	202,148	$ 8,834,170	$ 43,701	36.0	78.2%	23.5%	27,070	3.10%

Data sources:
(a) Population estimate based upon US Census Bureau QuickFacts (2018 estimate)
(b) US Census Bureau (2018 American Community Survey 1-Year Estimates)
(c) US Census Bureau of Economic Analysis
(d) Hall County Board Of Education (2019)
(e) U.S. Department of Labor (Bureau of Labor Statistics, 2019)
(f) Population estimate based upon US Census Bureau QuickFacts (2018 estimate)

Note: Population, median age, and education level information are based on surveys conducted during the last quarter of the calendar year. Personal income information is a total for the year. Unemployment rate information is an adjusted yearly average.

HALL COUNTY, GEORGIA
PRINCIPAL EMPLOYERS
Current year and 9 years ago

Employer [1]	2019 Employees	2019 Rank	2019 Percentage of Total County Employment	2010 Employees	2010 Rank	2010 Percentage of Total County Employment
Northeast Georgia Medical Center	8,331	1	10.76%	4,817	1	6.96%
Fieldale Farms	2,550	2	3.29%	2,410	2	3.48%
Victory Processing LLC	1,730	3	2.23%			
Kubota Manufacturing of America	1,695	4	2.19%	610	7	0.88%
Pilgrims Pride	1,380	5	1.78%	1,600	3	2.31%
Gold Creek Foods	1,300	6	1.68%			
Mar-Jac Poultry, Inc	1,280	7	1.65%	1,100	4	1.59%
ZF Gainesville, LLC	1,045	8	1.35%			
Cottrell, Inc	1,040	9	1.34%	490	10	0.71%
Wal-Mart	970	10	1.25%	400	9	0.58%
All other employers	56,132		72.47%	57,778		83.49%
Total	77,453		100.00%	69,205		100.00%

Source:Greater Hall Chamber of Commerce.

Note 1: Excludes governmental and educational employers. Percentage of employment is based on Hall County annual average employment per the Georgia Department of Labor and U.S. Bureau of Labor Statistics.

HALL COUNTY, GEORGIA
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
Last Ten Fiscal Years

	Full-time Equivalent Employees as of June 30									
	2010	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018***	**2019**
Function										
General government	125	116	99	94	96	110	116	116	156.5	164.0
Public safety										
Sheriff										
Officers	423	496	468	439	429	419	381	365	405	405
Civilians	59	31	18	17	17	31	54	70	62.5	64.5
Fire and EMS										
Firefighters & EMT's	316	371	227	305	382	386	361	365	368	368
Civilians	16	11	27	27	10	9	13	9	9	9
Other public safety	118	-	-	-	-	-	112	112	120.5	121.5
Court system	207	189	190	193	191	230	249	249	350.5	351.5
Public works	90	99	63	60	63	65	64	64	67.0	69.5
Health and welfare	-	18	16	30	36	37	1	1	-	-
Recreation and culture	41	44	32	32	31	37	31	31	72	72
Housing and development	30	-	6	6	6	7	25	25	34	35
Solid Waste	29	27	27	29	30	28	26	26	55.5	55.5
Water & Sewer	-	-	-	-	-	-	-	-	-	-
Total	1,454	1,402	1,173	1,232	1,291	1,359	1,433	1,433	1,701	1,716

*In FY2018 full-time and part-time positions were included, to get to a true full-time equivalent position count. In prior years, only full-time positions have been included. This explains the large increase in the total position count.

Source: Hall County Finance and Human Resources Departments.

Notes: A full-time employee is scheduled to work 2,080 hours per year (including vacation and sick leave). Full-time-equivalent employment is calculated by dividing total labor hours by 2,080.

HALL COUNTY, GEORGIA
OPERATING INDICATORS BY FUNCTION
Last Ten Fiscal Years

Function	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Police										
Physical arrests	8,664	8,358	7,369	7,557	11,946	-	13,841	11,460	11,407	11,391
Traffic violations	13,767	8,498	9,579	7,178	10,845	-	13,805	13,969	18,085	22,869
Fire										
Number of calls answered	28,048	23,329	23,461	22,965	23,920	25,553	23,394	24,172	24,218	24,723
Inspections	1,262	806	781	1,033	1,074	1,118	2,440	3,661	4,048	4,595
Highways and streets										
Street resurfacing (miles)	49	26	14	22	23	21	21	21	21	21
Potholes repaired	531	689	1,139	1,856	1,379	1,673	1,047	644	1,213	1,172
Sanitation										
Refuse collected (tons/day)	196	182	165	216	226	183	290	318	377	446
Recyclables collected (tons/day)	10	9	9	14	17	20	22	5	8	7
Culture and recreation										
Athletic field permits issued	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Community center admissions	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Water										
New connections	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Water mains breaks	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Average daily consumption	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
(thousands of gallons)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Wastewater										
Average daily sewage treatment (thousands of gallons)	205	211	237	275	294	3,071	280	296	386	415

Sources: Various County departments.

Note 1: Hall County Community Centers are free admission to the public.
Note 2: Hall County does not operate a water system, however, sewer capacity was purchased in FY 2008. The Spout Springs Reclamation Plant has 750 gallons per day capacity with an additional 1.2 million per day purchased treatment capacity from cities of Flowery Branch and Oakwood.

HALL COUNTY, GEORGIA
CAPITAL ASSET STATISTICS BY FUNCTION
Last Ten Fiscal Years

Function	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Public safety										
Sheriff headquarters &/or precincts	3	3	3	3	3	3	3	3	3	3
Fire Stations	15	15	15	15	16	16	16	16	16	16
Solid Waste										
Compactor Sites	13	13	13	12	12	12	12	12	12	12
Highways and streets										
Streets (miles)	1,052	1,056	1,060	1,060	1,060	1,060	1,086	1,056	1,060	1,061
Streetlights*	324	320	322	324	324	325	327	329	345	355
Traffic signals	35	38	38	38	38	38	39	44	44	44
Culture and recreation										
Parks acreage	1,359	1,459	1,459	1,580	1,580	1,580	1,607	1,611	1,745	2,162
Parks	20	20	20	22	22	22	23	22	23	28
Tennis courts	34	34	34	37	37	37	36	36	36	36
Community centers	4	4	4	4	4	4	3	3	3	3
Water										
Water mains (miles)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Fire hydrants	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Maximum daily capacity	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
(thousands of gallons)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Sewer										
Sanitary sewers (miles)	32	32	60	60	60	65	75	81	92	94
Storm sewers (miles)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Maximum daily treatment capacity (thousands of gallons)	2,050	2,050	2,050	2,750	2,940	1,900	1,850	1,850	1,850	1,850

Sources: Various County departments.

Note 1: No capital asset indicators are available for the general government function.

Note 2: Hall County does not operate a Water or Sewer System. We contract with the municipalities in our County to handle this for us and we provide the necessary infrastructure funding to accommodate this area of service.

HALL COUNTY , GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended June 30, 2019

FEDERAL GRANTOR/ PASS-THRU GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT/ CONTRACT NUMBER	PROGRAM OR AWARD AMOUNT	SUB-RECIPIENT EXPENDITURES	EXPENDITURES
U.S. DEPARTMENT OF JUSTICE					
State Criminal Alien Assistance Program (SCAAP)	16.606	2018-H0508-GA-AP	50,258	-	50,258
Edward Byrne Memorial Justice Assistance Grant	16.738	2017-DJ-BX-0853	15,398	-	14,144
Edward Byrne Memorial Justice Assistance Grant	16.738	2018-DJ-BX-0331	16,715	-	4,213
			82,371	-	68,615
Passed through the Prosecuting Attorneys' Council of Georgia					
-Victims of Crime Assistance (District Attorney's Office)	16.575	C16-8-207	102,126	-	24,202
-Victims of Crime Assistance (District Attorney's Office)	16.575	C15-8-374	14,976	-	14,976
-Victims of Crime Assistance (Solicitor's Office)	16.575	C16-8-207	146,012	-	36,738
-Victims of Crime Assistance (Solicitor's Office)	16.575	C15-8-374	6,720	-	6,709
-Victims of Crime Assistance (District Attorney's Office)	16.575	C17-8-171	115,885	-	85,583
-Victims of Crime Assistance (Solicitor's Office)	16.575	C17-8-171	185,844	-	127,744
			571,563	-	295,952
Passed through the Criminal Justice Coordinating Council					
-Recovery Act-Edward Byrne Memorial Justice Assistance Grant (Veterans)	16.804	2014-VV-BX-0058, Q15-8-005	163,161	-	300
-Recovery Act-Edward Byrne Memorial Justice Assistance Grant (Veterans)	16.804	2014-VV-BX-0058, Q15-8-006	164,308	-	2,977
			327,469	-	3,277
-Edward Byrne Memorial Justice Assistance Grant (RSAT)	16.738	R17-8-002	28,000	-	12,604
-Substance Abuse and Mental Health Services	93.243	E17-8-007	30,000	-	2,829
-Substance Abuse and Mental Health Services	92.243	E18-8-006	37,625	-	10,340
			67,625	-	13,169
TOTAL US DEPARTMENT OF JUSTICE			**1,077,028**	**-**	**393,617**
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Community Home Investment Program (CHIP 2011)	14.239	2011-814	304,470	-	5,000
Community Home Investment Program (CHIP 2012)	14.239	2012-843	306,000	-	6,000
			610,470	-	11,000
Passed-through the Georgia Department of Community Affairs					
-Neighborhood Stabilization Program -NSP1 Program Income	14.218	08-ns-5064	2,646,541	-	403,970
-Neighborhood Stabilization Program -NSP3 Program Income	14.218	11-ns-6005	1,134,632	-	255,461
			3,781,173	-	659,431
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			**4,391,643**	**-**	**670,431**

(cont.)

U.S. DEPARTMENT OF TRANSPORTATION					
Passed-through the Georgia Department of Transportation					
-Metropolitan Transportation Planning and State and Non-Metropolitan Planning	20.505	GA-80-0008-02/T005409	73,048	-	54,637
-Highway Planning and Construction	20.205	PI0015465-PLN	226,891	-	215,118
-Highway Planning and Construction (Jackson Co.)	20.205	PI0016084-PLN	165,115	-	27,848
-Highway Planning and Construction (Regional Trans. Plan)	20.205	PI0016427-PLN	200,000	-	65,743
-Highway Planning and Construction (Gainesville)	20.205	PI0015846-PLN	96,000	-	30,246
-Highway Planning and Construction (Dawsonville Hwy-McEver)	20.205	PI0015845-PLN	160,000	-	33,411
-Highway Planning and Construction (Oakwood)	20.205	PI0015847-PLN	80,000	-	18,828
-Highway Planning and Construction (South Hall)	20.205	PI0015848-PLN	120,000	-	40,702
			1,048,006	-	431,895
Passed-through the Federal Highway Governor's Office of Highway Safety					
-Highway Enforcement of Aggressive Traffic (HEAT)	20.600	GA-2018-402PT-005	127,830	11,829	19,978
-Highway Enforcement of Aggressive Traffic (HEAT)	20.600	GA-2019-402PT-022	117,615	41,819	82,585
			245,445	53,648	102,563
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			**1,366,499**	**53,648**	**589,095**
FEDERAL EMERGENCY MANAGEMENT AGENCY					
Passed-through the Georgia Emergency Management Agency					
-Homeland Security Grant Program (K-9)	97.067	EMW-2018-SS-0067-S01/SHO18-078	3,000	-	2,798
-Homeland Security Grant Program (K-9)	97.067	EMW-2017-SS-00015-S01/SH017-058	3,000	-	1,934
-Homeland Security Grant Program (Trench Rescue)	97.067	EMW-2017-SS-00015-S01/SH017-088	103,250	-	99,530
-Homeland Security Grant Program (Hazmat)	97.067	EMW-2017-SS-00015-S01/ SH017-040	36,000	-	28,305
-Homeland Security Grant Program (CBRNE)	97.067	EMW-2017-SS-00015-S01/SH017-030	18,200	-	16,020
-Homeland Security Grant Program (CBRNE)	97.067	EMW-2018-SS-00067-S01/SHO18-021	8,607	-	8,607
-Homeland Security Grant Program (CERT)	97.067	EMW-2018-DD-00067-S01/SHO18-088	8,486	-	2,136
			180,543		159,330
-Emergency Management Performace Grants	97.042	OEM18-071/EMA-2018-EP-00009-S01	50,000	-	50,000
-Assistance to Firefighters Grant	97.044	EMW-2016-FP-00178	23,129	-	-
-Assistance to Firefighters Grant	97.044	EMW-2017-FO-05393	181,890	-	181,890
			205,019		181,890
-Presidential Disaster Declaration DR-4399 (MICHAEL)	97.036	FEMA-DR-4399-DR-GA/	4,085	-	4,085
			4,085	-	4,085
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY			**439,647**	**-**	**395,305**
UNITED STATES DEPARTMENT OF TREASURY					
Equitable Sharing Program	16.922	GA0690000/GA0690010	233,239	-	36,449
TOTAL UNITED STATES DEPARTMENT OF TREASURY			**233,239**	**-**	**36,449**
GRAND TOTAL			**$ 7,508,056**	**$ 53,648**	**$ 2,084,897**

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. This schedule is prepared on the modified accrual basis of accounting.
2. The County did not elect to use the 10% de minimus cost rate as covered in 2 CFR §200.414 Indirect (F&A) costs.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

December 12, 2019

Board of Commissioners
HALL COUNTY, GEORGIA
Gainesville, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of HALL COUNTY, GEORGIA, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the HALL COUNTY, GEORGIA's basic financial statements and have issued our report thereon dated December 12, 2019. Our report was modified to include a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our report includes a reference to other auditors who audited the financial statements of the Hall County Health Department as described in our report on HALL COUNTY, GEORGIA'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 on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered HALL COUNTY, GEORGIA's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of HALL COUNTY, GEORGIA's internal control. Accordingly, we do not express an opinion on the effectiveness of the HALL COUNTY, GEORGIA's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a

deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. 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 deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether HALL COUNTY, GEORGIA's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no material instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bates, Carter & Co., LLP

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

December 12, 2019

Board of Commissioners
HALL COUNTY, GEORGIA
Gainesville, Georgia

Report on Compliance for Each Major Federal Award Program

We have audited HALL COUNTY, GEORGIA's compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of HALL COUNTY, GEORGIA's major federal programs for the year ended June 30, 2019. HALL COUNTY, GEORGIA's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

HALL COUNTY, GEORGIA's basic financial statements include the operations of the Hall County Health Department. Any amounts of federal awards received by that component unit are not included in the schedule during the year ended June 30, 2019. Our audit, described below, did not include the operations of Hall County Health Department because the component unit engaged other auditors to perform an audit in accordance with the Uniform Guidance.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of HALL COUNTY, GEORGIA's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about HALL COUNTY, GEORGIA's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of HALL COUNTY, GEORGIA's compliance.

Opinion on Each Major Federal Program

In our opinion, HALL COUNTY, GEORGIA complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of HALL COUNTY, GEORGIA is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered HALL COUNTY, GEORGIA's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of HALL COUNTY, GEORGIA's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did

not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Bates, Carter & Co., LLP

HALL COUNTY, GEORGIA
AUDITOR'S SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

I SUMMARY OF AUDITORS' RESULTS:

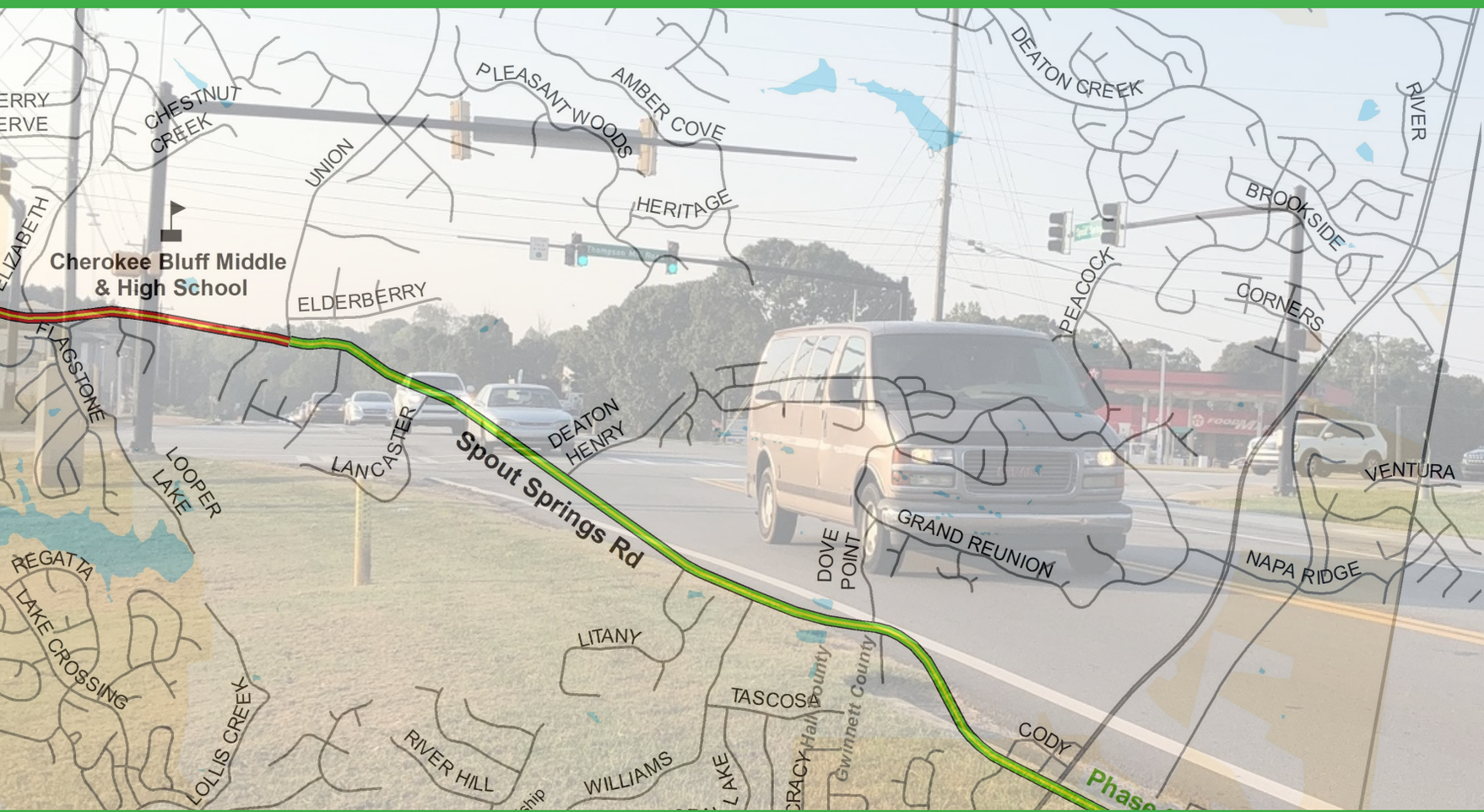
1. Report issued on Financial Statements – Unmodified opinion.
2. Compliance (financial statements) – No material instances of noncompliance.
3. Internal Control (financial statements) – No significant deficiency, no material weakness.
4. Compliance (major programs) – No significant deficiency, no material weakness.
5. Internal control (major programs) – No significant deficiency, no material weakness.
6. Audit findings required to be reported under the Uniform Guidance
    i) Significant deficiencies in internal controls over major programs – None reported
    ii) Material noncompliance related to major programs – None reported
    iii) Known questioned costs greater than $25,000 for major programs – None reported
    iv) Known questioned costs greater than $25,000 for a program not audited as major – None reported
    v) Circumstances if report on compliance is other than unqualified – N/A
    vi) Known fraud – N/A
    vii) Misrepresentation in schedule of prior audit findings – None reported
7. Major programs for the year – Neighborhood Stabilization Program, CFDA 14.218; Assistance to Firefighters Grant, CFDA 97.044
8. Dollar threshold used to distinguish between Type A and Type B programs – $750,000.
9. Does the auditee qualify as a low risk auditee under the Uniform Guidance – Yes.

II AUDIT FINDINGS - GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS

There were no findings or questioned costs relating to *Government Auditing Standards* reported for the year ended June 30, 2019.

III FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported.



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HALL COUNTY

GEORGIA