2022

Hall County Government's

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the year ended June 30, 2022

Growing Hall together

PLANTING SEEDS FOR SUSTAINABLE GROWTH



Annual Comprehensive Financial Report

Fiscal Year Ended June 30, 2022



Hall County, Georgia

Prepared By:
The Financial Services Department

Hall County, Georgia
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
Letter of Transmittal	i-xiii
Certificate of Achievement for Excellence in Financial Reporting	xiv
Organizational Chart	xv
Officials of Hall County, Georgia	xvi
FINANCIAL SECTION	
Independent Auditor's Report	xvii-xx
Management's Discussion and Analysis	xxi-xxxvi
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
Statement of Net Position	1
Statement of Activities	2
FUND FINANCIAL STATEMENTS	
Balance Sheet - Governmental Funds	3
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	4
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	5
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	6
Statement of Net Position - Proprietary Funds	7
Statement of Revenues, Expenses and Changes in Fund Net Position - Proprietary Funds	8
Statement of Cash Flows - Proprietary Funds	9 - 10
Statement of Net Position - Fiduciary Funds	11
Statement of Changes in Net Position - Fiduciary Funds	12
COMPONENT UNITS	
Combining Statement of Net Position	13
Combining Statement of Activities	14
NOTES TO FINANCIAL STATEMENTS	15 - 64
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of the Net Pension Liability- ACCG Hall County Defined Benefit Plan	65
Schedule of Contributions - ACCG Hall County Defined Benefit Plan	66
Schedule of Notes to Required Supplementary Information - ACCG Hall County Defined Benefit Plan	67
Schedule of Changes in the Net OPEB Liability and Related Ratios - Hall County, Georgia Postretirement Health and Life Insurance Benefit Plans	68
Schedule of Employer Contributions - Hall County, Georgia Postretirement Health and Life Insurance Benefit Plans	69
Schedule of Notes to Required Supplementary Information - Hall County, Georgia Postretirement Health and Life Insurance Benefit Plans	70
Budgetary Comparison Schedules:	
-General Fund	71 - 72
-Fire Services	73
-Multiple Grants	74
-American Rescue Plan Act	75

		Page
COMBINING STATEMENTS AND SCHEDULES		
NONMAJOR GOVERNMENTAL FUNDS		
Combining Balance Sheet		76
Combining Statement of Revenues, Expenditures and Changes in Fund Balances		77
Supplemental Budgetary Comparison Schedules:		
-Emergency Telephone System Special Revenue Fund		78
-Parks Marina Special Revenue Fund		79
-Special Assessments Special Revenue Fund		80
-Restricted Program Special Revenue Fund		81
-Hotel/Motel Tax Special Revenue Fund		82
-Law Library Special Revenue Fund		83
-Allen Creek Soccer Complex Special Revenue Fund		84
-Parks & Leisure Services Special Revenue Fund		85
-Development Services Special Revenue Fund		86
-Emergency Services Special Revenue Fund		87
INTERNAL SERVICE FUNDS		
Combining Statement of Net Position		88
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position		89
Combining Statement of Cash Flows		90
FIDUCIARY FUNDS		
Combining Statement of Fiduciary Net Position - All Custodial Funds		91
Combining Statement of Changes in Fiduciary Net Position - All Custodial Funds		92
SUPPLEMENTAL INFORMATION		
Schedule of Projects Constructed with Special Purpose Local Option Sales Tax		93-100
STATISTICAL SECTION	**TABLE**	
FINANCIAL TRENDS		
Net Position by Component	1	101
Changes in Net Position	2	102-103
Fund Balances of Governmental Funds	3	104
Changes in Fund Balances of Governmental Funds	4	105
General Fund Budget-Chart of Current Year and Next Year's Budgets	4A	106
General Governmental Tax Revenues by Source	5	107
REVENUE CAPACITY		
Assessed Value and Estimated Actual Value of Taxable Property	6	108
Property Tax Rates (Direct and Overlapping Governments)	7	109
Principal Property Taxpayers	8	110
Property Tax Levies and Collections	9	111
Taxable Sales and Sales Taxes	10	112
Special Local Option Sales Tax Collections	10A	113
DEBT CAPACITY		
Ratios of Outstanding Debt by Type	11	114
Other Long-term Liabilities	11A	115
Ratios of Net General Bonded Debt Outstanding	12	116
Direct and Overlapping Governmental Activities Debt	13	117
Legal Debt Margin Information	14	118
Pledged Revenue Coverage	15	119

	TABLE	Page
DEMOGRAPHIC AND ECONOMIC INFORMATION		
Demographic and Economic Statistics	16	120
Principal Employers	17	121
OPERATING INFORMATION		
Full-Time Equivalent County Government Employees by Function	18	122
Operating Indicators by Function	19	123
Capital Asset Statistics by Function	20	124
COMPLIANCE AND INTERNAL CONTROL REPORT		
Schedule of Expenditures of Federal Awards		125-127
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*		128-129
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance Required by the Uniform Guidance		130-133
Auditor's Schedule of Findings and Questioned Costs		134-135

Hall County Government
BOARD OF COMMISSIONERS

HALL COUNTY
GEORGIA

POST OFFICE DRAWER 1435
GAINESVILLE, GA 30503

t: 770.535.8288 | f: 770.531.3972

CHAIRMAN
Richard P. Higgins

Kathy L. Cooper, District 1
Billy Powell, District 2
Shelly Echols, District 3
Jeff Stowe, District 4

COUNTY ADMINISTRATOR
Jock A. Connell

ASSISTANT
COUNTY ADMINISTRATOR
Zachary T. Propes

COUNTY CLERK
Jennifer Rivera

December 27, 2022

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

We are pleased to present the fiscal year 2022 Annual Comprehensive 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 2022, Hall County Government continued to provide excellent services to its citizens while maintaining conservative spending practices.

The Annual Comprehensive Financial Report of Hall County, Georgia for the fiscal year ended June 30, 2022, 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 2022. 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, 2022, 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, 2022, are fairly presented in conformity with Generally Accepted Accounting Principles (GAAP). The independent auditor's 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, 2022. 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 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!"



Hall County Board of Commissioners

Hall County's population of 203,136 (U.S. Census Bureau 2020) has grown steadily in the last ten years. Between 2010 and 2020, the population changed by 13.1% compared with a state change in population of 10.6%. The County's largest incorporated municipality is Gainesville, with a population of 42,296 (U.S. Census Bureau 2020) representing 20.8% of the entire County population. 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 rescue 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.

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 2022, Hall County continued to see signs of strong economic expansion. Revenues in the General Fund have increased from $121.5 million in FY 2021 to $127.2 million in FY 2022. This is primarily due to the additional property tax revenue realized by the overall increase in property values from the Tax Digest, and strong continued increases in LOST and TAVT revenues. Property tax collections totaled $48.5 million compared to a budget of $47.6 million. LOST has increased from $33.8 million in the prior year to $37.9 million in FY 2022, which represents a growth of approximately 12%. TAVT has continued to increase each year. For fiscal year 2022, TAVT revenue is $13.3 million versus the prior year total of $12.2 million, which is a 9% increase. These increases provide optimism for continued economic growth.

- The Gainesville-Hall County Metro Area was named the Top Small Metro Area statewide and in the Southeastern US by the 2022 Milken Institute Report, along with a No. 8 ranking nationwide for the Best-Performing Small Metros. The Gainesville-Hall County MSA has been ranked in the Top 10 Best Performing Small Metros by the Milken Institute for each of the last six years.



Fox Factory's new facility

- Georgia, for an unprecedented ninth straight year, earned the No. 1 ranking for its business friendliness, with Site Selection Magazine naming Gainesville-Hall County as one of the top Small Metros in the nation for "Best Small Places for Business & Careers," an honor received for eight straight years.

- Local firms expanding their North American business include Agilox North America, ALBAform, Boplan USA, Cleanspace LLC, Cottrell, Fox Factory, Harris Products, Jinsung TEC, King's Hawaiian, Kubota, Mars Wrigley, Mar-Jac Poultry, Mugele of America, SKF, Syfan Logistics, XPO Logistics and Zebra Technologies.

- Fox Factory Holding Corp announced a $95 million investment in the company's new manufacturing headquarters and research facility. The company, which is an industry leader in the design and development of high performance shock absorbers and racing suspension products, has more than 1,300 employees in the area.

- Kubota Manufacturing of America Corporation (KMA) recently announced plans for the Gateway Industrial Centre that will bring a $140 million facility and an additional 500 workers to Gainesville-Hall County, bringing the company's total employment to more than 2,500.


Gov. Brian Kemp tours Kubota's new facility

- Agile Cold Storage opened a new 150,000 sq. ft. cold storage facility in Gainesville in 2022, with the creation of approximately 100 additional jobs. The $35 million facility is the fifth cold storage operation in Hall County and will serve a large network of food and pharmaceutical manufacturers that rely on cold-chain logistics. Agile is also working on further expansion that will represent over $95 million in new investment and 10 additional jobs.

- Cottrell, an industry leader in manufacturing and assembling car haulers and equipment, is establishing a second manufacturing facility in Gainesville-Hall County. The company is investing $125 million in the new, 600,000 sq. ft. facility, which will serve as the North Campus (adjacent to their existing South Campus) and will be the first tenant in the Gainesville 85 Business Park.

- Pattillo Industrial Real Estate announced plans to develop an additional facility in Flowery Branch, totaling 200,000 sq. ft.

- The Gainesville-Hall County Development Authority (the Authority) can enter into tax abatement agreements for industrial projects 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. 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. The agreements in effect resulted in an estimated $616 million in new capital investment and more than 2,100 new jobs. For additional information regarding the estimated annual direct and indirect economic benefit to the Hall County community please see Note 18 in the Notes to the Financial Statements.

Education

- Hall County has three higher education institutions – Brenau University, University of North Georgia – Gainesville (UNG) and Lanier Technical College – which enroll more than 16,000 students.

- Lanier Technical College, which has its $135 million, state-of-the-art main campus located on Georgia Highway 365, had 5,611 students enrolled for fall 2022. Of that student population, 25% were dual enrollment students. The college focuses on workforce development with a German-style apprenticeship program, which combines class time with on-the-job training in fields such as Industrial Maintenance, Machining, Welding and more. Graduates see a 100% job placement rate.



University of North Georgia – Gainesville Campus

- The University of North Georgia (UNG), designated as a State Leadership Institution and The Military College of Georgia, is part of the University System of Georgia, with nearly 20,000 students enrolled across its five campuses. UNG offers more than 140 educational programs at the certificate, associate, bachelor, master, and doctoral levels. The university was ranked as the No. 2 public university in Georgia among regional public universities in the South, according to US News & World Report's 2022 Best Colleges list, where it earned high marks for value and its service for veterans.

- UNG's economic impact for Northeast Georgia is estimated at $755 million, according to a study by the University System of Georgia. That includes $723 million in spending and jobs and $32 million in capital construction.

- Brenau University brings more than 3,200 students from 27 states and 15 countries to Hall County and is a key economic contributor with tuition and fees generating more than $60 million, more than $119 million in net assets, an endowment valued at more than $61 million, and operational liquid assets of more than $20 million, which is the largest ever reported for the university. Brenau offers more than 1,100 graduate school programs that are in demand in today's society. Brenau currently offers four doctoral programs in Physical Therapy, Occupational Therapy, Nursing Practice, and Education.

- The Hall County and Gainesville City School Systems have more than 35,000 students enrolled in prekindergarten through grade 12. Both systems offer Dual Enrollment and Work-Based Learning Internships in partnership with local manufacturers and processors. These opportunities enable students to receive college course credit and/or work experience that prepares them for college or successful entry into the workforce after graduation.

- Education SPLOST VI passed with more than 67% approval from Hall County voters in June 2020, and the bond referendums for Gainesville City and Hall County schools received 72% and 65% approval, respectively. E-SPLOST revenues helped to build a new Advanced Studies Center, Student Activities Center, Cafeteria and Media Center for Gainesville City Schools. Gainesville also completed its new Gainesville Middle School West Campus, meeting the needs of the growing population.

- Nine private schools serve students in Hall County, including Lakeview Academy, Riverside Military Academy (RMA), and Lanier Christian Academy.

Tourism

- Hall County saw approximately 227.6 million visitors, with spending that totaled approximately $16.8 million in state and local taxes for 2020, according to Explore Georgia, which said the top contributors were food/beverage, recreation and lodging.

- Lake Lanier Olympic Park, the park which once hosted the 1996 Olympic rowing events, was selected as the host site for the 2026 NCAA Women's Rowing Championships. That event will bring an estimated economic impact of $2.5 million to Gainesville-Hall County. The park saw more than 275,000 visitors in 2021. Construction began on a new boathouse for the facility.



Lake Lanier Olympic Park's new boathouse

- Lanier Islands, a world-class 1,500-acre resort, is the most visited lakeside resort in the state, offering amenities for both families and corporate groups. Additionally, Margaritaville at Lanier Islands offers a variety of activities for everyone. Lanier Islands has announced plans to develop a new, 300-room hotel and 75,000 sq. ft. conference center. The $155 million project will be located on the site of the former PineIsle Resort.

- Elachee Nature Science Center serves as conservator-in-perpetuity for the Chicopee Woods Nature Preserve, one of Georgia's largest protected green spaces at 1,440 acres, and includes 8 miles of hiking trails as well as natural history, ecology and live animal exhibits. Elachee Nature Science Center is part of the 2,674-acre Chicopee Woods Area Park, which is comprised of the nature preserve, Hall County's agricultural center, Chicopee Woods Golf Course and 21 miles of mountain bike trails.

- The Chattahoochee Golf Course, situated on 183 acres, underwent a $1.9 million renovation, bringing the course back to its original design. The course hosted the NCAA Division II Women's Golf National Championship in 2021.

- Michelin Raceway Road Atlanta, a 2.54-mile International Grand Prix Course, attracts 320,000 visitors annually. The 25th Annual Motul Petit Le Mans drew approximately 150,000 spectators.

- The Highlands to Islands Trail and Midtown Greenway provide residents and visitors an opportunity to experience the outdoors through walking or biking while also enjoying accessibility to Downtown and Midtown Gainesville. Work began on a new trail section near the UNG campus in Oakwood along Balus Creek.

Healthcare

- Hall County is home to 447 healthcare service providers employing 14,725 people, or approximately 14% of the Hall County workforce, according to a recent healthcare study.

- Northeast Georgia Health System (NGHS) recently broke ground at Northeast Georgia Medical Center (NGMC) Gainesville, where a new, multi-story tower will open as early as 2024, which will be located next to the existing North Patient Tower. The new tower will help facilitate a number of improvements to NGMC, including the relocation of the existing Emergency Department, convenient and expanded access to advanced heart care, a new helipad, and the addition of 150 new beds. NGHS also began construction on Medical Plaza 2 at its Braselton campus, which will house an ambulatory surgery center and medical office space.



Medical Plaza 2

- In 2021, Longstreet Clinic saw more than 475,000 patient visitors at 10 office locations across Northeast Georgia. The independent, physician-owned medical group has more than 200 Physicians and Advanced Practice Providers across 19 medical specialties and employs more than 750 individuals. Longstreet Clinic occupies over 150,000 sq. ft. of medical office space across the region and has an annual budget of over $125 million.

- Good News Clinics is a non-profit healthcare center, providing free medical and dental services to low-income, uninsured residents of Hall County. With 42 physician volunteers and 43 dentist volunteers, the clinic serves over 3,500 people each year and is committed to improving access to care and reducing hospital admissions by managing chronic diseases.

- In February 2021, Emory Orthopedics and Spine Center – Flowery Branch opened its doors. The new, 29,000 sq. ft. musculoskeletal and sports medicine clinic is located adjacent to the IBM Performance Fields, home of the Atlanta Falcons, and provides services to both local residents and athletes.

MAJOR INITIATIVES & ACCOMPLISHMENTS

Fiscal year 2022 proved to focus 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:

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 2022, Administration focused on compensation and benefit adjustments, infrastructure, and internal and external communication enhancements.



New signage at the Sardis Sports Complex

Work continued during the fiscal year on Hall County's facility signage master plan. This included the installation of a number of facility signage pieces across the County. This project is part of an overall effort to ensure Hall County has an easily recognizable, cohesive brand.

During fiscal year 2022, Administration focused on significant investment in roof and HVAC replacements across many Hall County facilities, including the Hall County Government Center, where work continued on a complete interior renovation project. This investment in County facilities provides future generations with suitable, sustainable and longer-lasting facilities to provide citizens with the necessary services of government.

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 2022, including roof replacements, HVAC replacements, mechanical improvements, and overseeing the continuation of energy efficiency upgrades throughout County buildings and grounds. 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.

Elections

The Elections & Registration office is responsible for the voter registrations of Hall County and all its municipalities. It also serves as the qualifying and filing officer for county candidates and elected officials. In addition to maintaining, testing and deploying voting machines to 31 precincts, the Elections Office hires and trains more than 500 poll workers annually. Staff successfully conducted the high voter turnout for the midterm primary elections in 2022, which included a runoff for several key races. Additional investments were also made in protective screens, sanitization efforts, etc., which increased the elections expenditures for fiscal year 2022.

Management Information Systems

The Management Information Systems (MIS) Department provides network security and connectivity, server administration and computer support services for the various departments within the County government. Upgrades to various network equipment and functionality were completed in 2022.

Judicial Services

The judicial function of Hall County Government includes Superior Court, State Court, Probate Court, Magistrate Court, Juvenile Court, Clerk of Court, Solicitor's Office, District Attorney, Public Defender, Treatment Services, and Probation Services. During fiscal year 2022, 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. During the fiscal year, in response to the ongoing pandemic, many Court System functions were moved to or remained on virtual platforms, necessitating an investment in various audio-visual technologies and support from staff to manage those technical operations.

Public Works

Engineering/Roads



Spout Springs Road Widening Project

Hall County is responsible for over 2,000 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 2022 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 is expected to be complete fiscal year 2023. Construction is well underway on the first phase of the project, and right-of-way acquisition and design has begun on the second phase. Right-of-way acquisition is also underway on the Sardis Connector Project, a major project in North Hall. The right-of-way phase is expected to be complete during Fiscal Year 2024.

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. 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 transitioned 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 2024-2025 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.

Water and Sewer System

Water and sewer services continued to be at the top of the priority list as the County developed the fiscal year 2022 budget. The operating budget for fiscal year 2022 is $8.8 million, which represents the continuation of the main mission to provide the highest level of service to the customer. During 2022, work continued on design services for new sewer infrastructure along Friendship Road, rehabilitation for existing pump stations, procurement of a new hauling truck, and debt payments related to the Mulberry Creek GEFA Loan.

Public Safety

Fire and Emergency Services

Annually, the Hall County Fire Rescue Department, consisting of three divisions – Fire Operations, Fire Training and Emergency Medical – responds to more than 25,000 emergencies. Keeping this service volume at the forefront of decision-making, fiscal year 2022 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. During the Fiscal Year, Hall County Fire Rescue rebranded (formerly known as Fire Services) to better represent the diverse work carried out by the department. The new Hall County Fire Station 1 opened to the public in Nov. 2021, shortly after the Hall County Board of Commissioners approved the purchase of eight new fire apparatus.



The new Hall County Fire Rescue patch

Emergency Management

Even before the unthinkable happens, Emergency Management works to reduce the impact of a disaster. Emergency Management helps the community analyze the hazards that may affect them and develop mitigation strategies and emergency operations plans. Throughout fiscal year 2022, Hall County Emergency Management worked with other state and local leaders to coordinate funding from the American Rescue Plan Act (ARPA), which funded Hall County's Emergency Rental Assistance Program, and a grant program to help local non-profits affected by the COVID-19 pandemic.

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, and dive and SWAT teams. The department also provides courthouse security, inmate work details, a community service (clean streets) bus program, work release program, and it operates one of North Georgia's largest detention centers (1,134 inmate capacity). The Sheriff's Office sincere and dedicated commitment to protect "all we serve" is highlighted in the fact that 41% of Hall County's General Fund Budget went to the Sheriff's Office for fiscal year 2022.

During fiscal year 2022, 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 VIII 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. 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 financed purchases that have a 5-year term. The remaining debt service for both capital investments is $2.3 million and is part of the annual operating budget for the Sheriff's Office each fiscal year.

Recreation and Culture

Parks and Leisure



Tadmore Park

In fiscal year 2022, 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 2022 focused primarily on renovations to Tadmore Park, which was closed in 2011 due to the recession, and the construction of the new Butler Park, which will be located on Athens Street in Gainesville. Butler Park is expected to open in late calendar year 2022, with Tadmore tentatively slated to open in early calendar year 2023.

Component Units

Health Department

The Hall County Health Department/District 2 Public Health served in a position of leadership throughout fiscal year 2022 as operations continued amid the COVID-19 pandemic. The Health Department continued to offer COVID-19 vaccine and testing throughout the fiscal year.

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 2022 funding totaling $2.7 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, research, and recreational needs.

Capital Improvement Plan

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 Plan (CIP) captures and coordinates the needs and plans of all County departments. This six-year plan outlines capital projects and equipment purchases, provides a planning schedule, and identifies options for financing all projects. Additionally, the CIP 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 CIP is a fluid document that is evaluated annually during the budget development process to match capital investment with financial resources and organizational/community needs and is prepared in accordance with state requirements.

A significant number of capital projects outlined in the Capital Improvement Plan are budgeted and paid for by SPLOST funding. The majority of projects initiated or completed in 2022 were funded through SPLOST. The SPLOST VII referendum was approved by voters in March 2015, officially commenced on July 1, 2015, ended June 30, 2020, and realized $166 million in revenues, or 5% more than projected. SPLOST VII proceeds funded 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. In November 2019, voters approved the SPLOST VIII referendum, which is a six-year program that begins in July 2020 with estimated revenue of $217 million. Planned projects for SPLOST VIII include government facility expansions and improvements, a new library, public safety vehicle and equipment replacements, technology enhancements, trails and greenspace, and other investments that will enable Hall County to provide quality services for its citizenry.



A new ambulance at Fire Station 1

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. In August 2021, Standard and Poor's upgraded Hall County's bond rating to AA, up from AA-. In March 2020, Moody's Investor Service upgraded Hall County's bond rating to Aa1 from 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, the ratings incorporate the County's sizeable tax base and manageable debt service profile.

In April 2020, Hall County closed on Gainesville-Hall County Development Authority Bonds, Series 2020 to refund revenue bonds held in the governmental funds and proprietary funds. As a result of this refunding, overall long-term debt decreased $3.2 million and future debt service payments decreased $1.7 million over the next ten fiscal years. This refunding also secured a fixed interest rate for these bonds, which a portion were previously subject to a variable interest rate. 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 million, from $70.7 million to $37.7 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. The cost of an accounting control should not exceed the likely benefit; therefore, management must make certain estimates and judgements when evaluating risks, including costs and benefits.

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 Annual Comprehensive 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

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Hall County, Georgia for its annual comprehensive financial report for the fiscal year ended June 30, 2021. This was the 30th consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

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

Wesley Geddings
Director of Financial Services

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

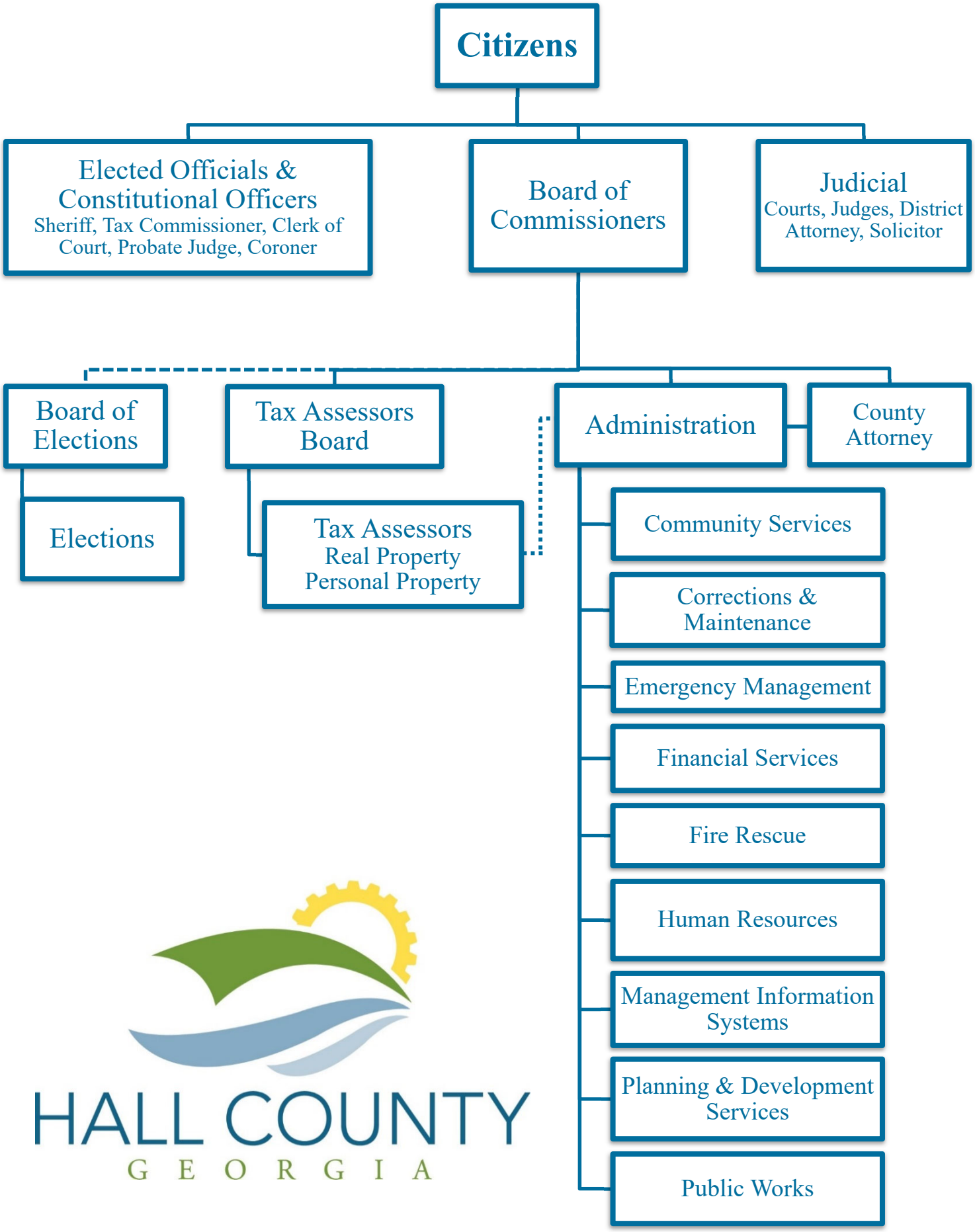
Hall County
Georgia

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2021

Christopher P. Morrill

Executive Director/CEO


Citizens
Elected Officials & Constitutional Officers
Sheriff, Tax Commissioner, Clerk of Court, Probate Judge, Coroner
Board of Commissioners
Judicial
Courts, Judges, District Attorney, Solicitor
Board of Elections
Elections
Tax Assessors Board
Tax Assessors
Real Property
Personal Property
Administration
County Attorney
Community Services
Corrections & Maintenance
Emergency Management
Financial Services
Fire Rescue
Human Resources
Management Information Systems
Planning & Development Services
Public Works
HALL COUNTY
GEORGIA

Officials of Hall County

Board of Commissioners

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



Elected and Appointed Officials

Charles Baker, **Clerk of Court**
Marion Merck, **Coroner**
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**
Zach Propes, CPA, **Assistant County Administrator**
Jennifer Rivera, **Commission Clerk**

Katie Crumley, **Communications and Strategic Engagement Manager**
Van Stephens, **County Attorney**
Sarah Crowe, **Public Information Officer**

Department Directors

Brent Holloway, **Community Services**
Walt Davis, **Corrections and Maintenance**
Jason Stephenson, **Court Services**
Lori Wurtz, **Elections and Voter Registration**
Casey Ramsey, **Emergency Management**
Wesley Geddings, **Financial Services**

Chris Armstrong, **Fire Rescue**
Dr. LisaRae Jones, **Human Resources**
Daniel Sexton, **Management Information Systems (MIS)**
Randi Doveton, **Planning and Development Services**
Srikanth Yamala, **Public Works and Utilities**
Steve Watson, **Tax Assessor**

BatesCarter
Exceeding expectations. Always.

PH 770.532.9131
FX 770.536.5223
525 CANDLER STREET, NE
PO DRAWER 2396
GAINESVILLE, GEORGIA 30503
WWW.BATESCARTER.COM

INDEPENDENT AUDITOR'S REPORT

December 27, 2022

Board of Commissioners
Hall County, Georgia
Gainesville, Georgia

Report on the Audit of the Financial Statements

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the 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, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year ended in accordance with accounting principles generally accepted in the United States of America.

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, 2022, which represent 81%, 45%, and 73%, 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.

Basis for Opinions

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 responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report. We are required to be independent of Hall County, Georgia and to meet our ethical responsibilities, in accordance with the relevant ethical

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted audit standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Hall County, Georgia's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Hall County, Georgia's ability to continue as a going concern for a reasonable period of time.

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

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 Hall County Defined Benefit Plan, Schedule of Contributions - ACCG Hall County Defined Benefit Plan, Schedule of Notes to Required Supplementary Information - ACCG Hall County Defined Benefit Plan, 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, Budgetary Comparison Schedule - Fire Services Fund, Budgetary Comparison Schedule - Multiple Grants Fund, and Budgetary Comparison Schedule - American Rescue Plan Act 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.

Supplementary 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, and the Schedule of Projects Constructed with Special Purpose Local Sales Tax 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, and the Schedule of Projects Constructed with Special Purpose Local Sales Tax, 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.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements or our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2022, 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, 2022. 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 deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference between these 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 affect 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 and water and sewer 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, American Rescue Plan Act (ARPA), 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 Services, Multiple Grants, American Rescue Plan Act, 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 and water and sewer 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 and water and sewer operations of the County, both 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 pages 11-12 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 15-64 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 65-92 of this report.

- Hall County's net position at June 30, 2022 was $581,909,291. Of this amount, $453,559,649 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 $128,349,642.
- As of June 30, 2022, the County's governmental funds reported combined ending fund balance of $157,252,604, a change of $25,630,434 in comparison with the prior year. The increase in the fund balance for the General Fund was related to increases in Property Tax, Sales Tax, and Title Ad Valorem Tax revenues. The Fire Services Fund increased $81,392 primarily due to the continued increase in the property tax digest and an increase in Insurance Premium Tax Revenue. The American Rescue Plan Act Fund assets increased from $19,770,072 in fiscal-year 2021 to $28,565,797 in fiscal-year 2022 mainly due to the second allocation received from the U.S. Treasury for Hall County's approved American Rescue Plan funding totaling $19,855,134. In total, Hall County has spent $11,433,780 in approved projects for the American Rescue Plan of the total $39,710,268 allocated as of June 30, 2022. The Multiple Grant Fund asset decreased $5,922,670 due to the County receiving less local and State grants than in fiscal year 2021. SPLOST, Capital Projects, Impact Fees, and Non-Major funds increased by a combined total of $18,376,921 due to the timing of capital projects being completed and the timing of operating expenditures.
- As of June 30, 2022, the County's General Fund reported a fund balance of $38,655,383; an increase of $7,172,121 in comparison with the prior year. This increase was due to increases in major revenue sources and prudent fiscal management of expenditures.

- In November 2019, voters approved the SPLOST VIII referendum, which is a six-year program that began in July 2020 with estimated revenues of $217 million. Planned projects for SPLOST VIII include road improvements, sewer system expansion, government facility expansions and improvements, a new library and library parking deck, public safety vehicle and equipment replacements, technology enhancements, trails and greenspace, and other investments that will enable Hall County to provide quality services for it citizenry.
- Hall County's total long-term debt changed by $4,538,646. This change is related to new debt on fire truck apparatuses and Axon financed purchases for the Sheriff's Department. Payments on existing financed purchases debt and the County's GEFA debt are continuing. The Net OPEB liability for the County increased by $8,435,266. The Net Pension liability for the County decreased by $(8,540,314). 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 $581,909,291 at the close of the fiscal year. This represents a change in net position from fiscal year 2021 of $43,325,208.

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

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2022	2021	2022	2021	2022	2021
Current and other assets	$ 216,033	$ 187,473	$ 49,762	$ 45,026	$ 265,795	$ 232,499
Capital assets (net of depreciation)	374,720	358,662	124,466	126,693	499,186	485,355
Total assets	590,753	546,135	174,228	171,719	764,981	717,854
Total deferred outflows of resources	12,739	6,644	568	295	13,307	6,939
Long-term liabilities outstanding	100,261	94,523	46,067	47,267	146,328	141,790
Other liabilities	45,874	41,403	772	837	46,646	42,240
Total liabilities	146,135	135,926	46,839	48,104	192,974	184,030
Total deferred inflows of resources	3,286	2,103	118	76	3,404	2,179
Net position						
Net investment in capital assets	355,563	345,489	97,997	97,679	453,560	443,168
Restricted	91,429	80,367	1,945	1,614	93,374	81,981
Unrestricted	7,079	(11,106)	27,897	24,541	34,976	13,435
Total net position	$ 454,071	$ 414,750	$ 127,839	$ 123,834	$ 581,910	$ 538,584

Table may not add due to rounding

By far, the largest portion of the County's net position (77.9%) at June 30, 2022, 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 (16.0%) represents resources that are subject to external restrictions on how they may be used.

The change in net position is an indication of 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	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues						
Charges for services	$ 37,461	$ 36,550	$ 15,961	$ 14,180	$ 53,422	$ 50,730
Operating grants and contributions	33,471	16,067	109	1	33,580	16,068
Capital grants and contributions	3,932	1,926	3,636	4,284	7,568	6,210
General revenue						
Property taxes	97,351	91,920	-	-	97,351	91,920
Sales taxes	88,864	79,212	-	-	88,864	79,212
Other taxes	18,503	17,810	-	-	18,503	17,810
Gain on sale of assets	889	160	-	(14)	889	146
Unrestricted investment earnings	43	34	27	31	70	65
Grants and contributions not restricted to a specific program	27	14	-	-	27	14
Total revenue	280,541	243,693	19,733	18,482	300,274	262,175
Expenses:						
General government	21,834	19,523	-	-	21,834	19,523
Judicial	29,959	27,180	-	-	29,959	27,180
Public safety	107,775	97,029	-	-	107,775	97,029
Public works	39,852	38,279	-	-	39,852	38,279
Public health and welfare	9,021	3,041	-	-	9,021	3,041
Recreation and culture	12,277	9,225	-	-	12,277	9,225
Housing and development	18,002	3,886	-	-	18,002	3,886
Interest and paying fees	391	294	-	-	391	294
Solid waste	-	-	12,020	10,123	12,020	10,123
Water and sewer	-	-	5,710	5,588	5,710	5,588
Total expenses	239,111	198,457	17,730	15,711	256,839	214,168
Increase in net position before transfers	41,430	45,236	2,003	2,771	43,326	48,007
Transfers	(2,111)	(2,082)	2,111	2,082	-	-
Increase (Decrease) in net position	39,321	43,154	4,005	4,853	43,326	48,007
Net position, beginning of year	414,750	371,596	123,834	118,981	538,584	490,577
Net position, end of year	$ 454,071	$ 414,750	$ 127,839	$ 123,834	$ 581,910	$ 538,584

Table may not add due to rounding

The comparative schedule of changes in net position denotes a change of $43 million in net position.

Revenue increased $38.0 million in fiscal year 2022. The increase in governmental activities is attributable primarily due to the additional property tax revenue realized by the overall increase in property values from the Tax Digest, significant increases in Sales Tax and Title Ad Valorem Tax revenue, and a continued increase in the insurance premium tax received from the State of Georgia. Business license fees also increased in fiscal year 2022, which is a consistent trend over the past few years. Revenue increased in business-type activities primarily due to increased daily tonnage received at the Hall County Landfill. Additionally, residential and commercial growth within the North Hall and South Hall Sewer Districts resulted in new customers being served by the sewer system. Expenses increased by $42.67 million, or 19.9%, from the previous year. The primary reason for this increase is related to realization of expenditures funded by the American Rescue Plan, of which $6.5 million were for capital projects, the Emergency Rental Assistance Program (ERAP), and increased spending in the Capital Projects Fund.

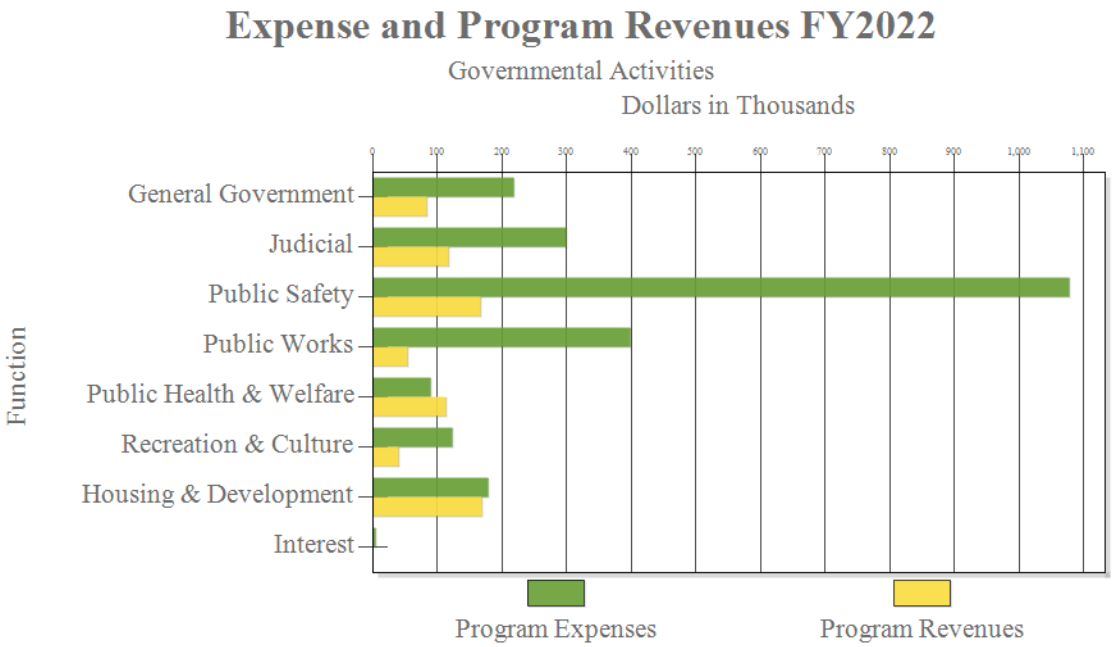
Governmental Activities:

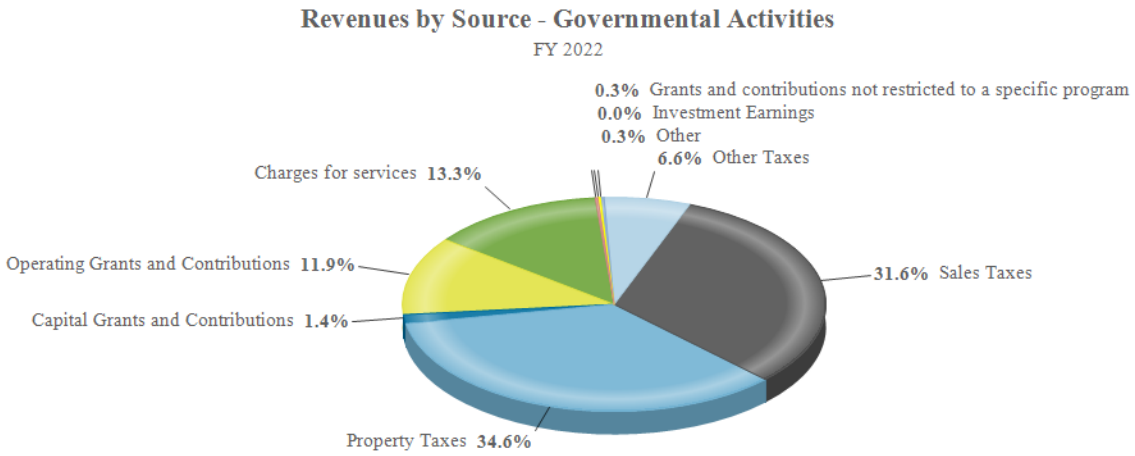
Governmental activities net position overall had a 9.5% increase from fiscal year 2021 to fiscal year 2022. This change is the result of increases in revenue that were greater than the increase in planned expenditures. Additionally, Hall County has continued a goal to strategically and incrementally increase unassigned fund balance in the General, Fire Services, Emergency Services, Development Services, Parks and Leisure Services, and Emergency Telephone 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 2022. This was largely attributable to the additional property tax revenue realized by the overall increase in property values from the Tax Digest, significant increases in Sales Tax and Title Ad Valorem Tax revenue, the realization of the ARPA and ERAP assistance from the Federal Government, an increase in the insurance premium tax, and an increase in EMS fees for ambulance services in fiscal year 2022.

- Expenses increased $40.65 million from fiscal year 2021. This increase is primarily due to additional self-funded group health insurance allocation in specific funds, an additional self-funded risk management insurance allocation, an additional defined benefit plan contribution, and additional operating transfers to major operating funds and the Capital Projects Fund. The operating transfers out, along with the additional health and risk insurance allocations, increased fund balance for the major operating and internal service funds to the recommended best practice of a three-month reserve and provided funding for various future projects within the Capital Projects Fund.

The following charts show activities by function:





* Zero Data, Miscellaneous

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

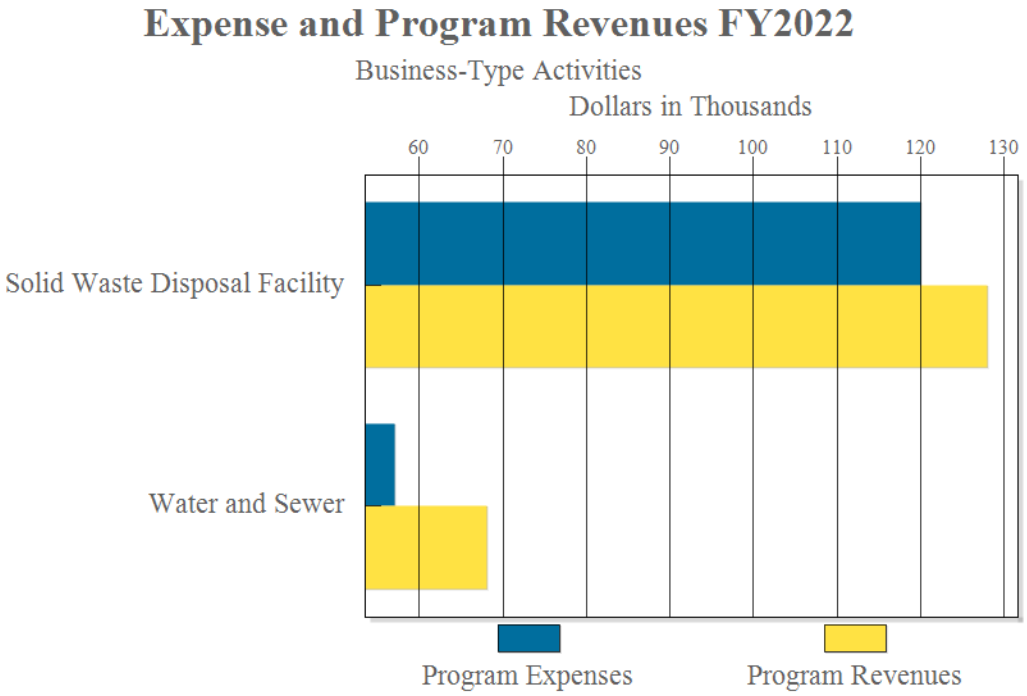
Business-Type Activities:

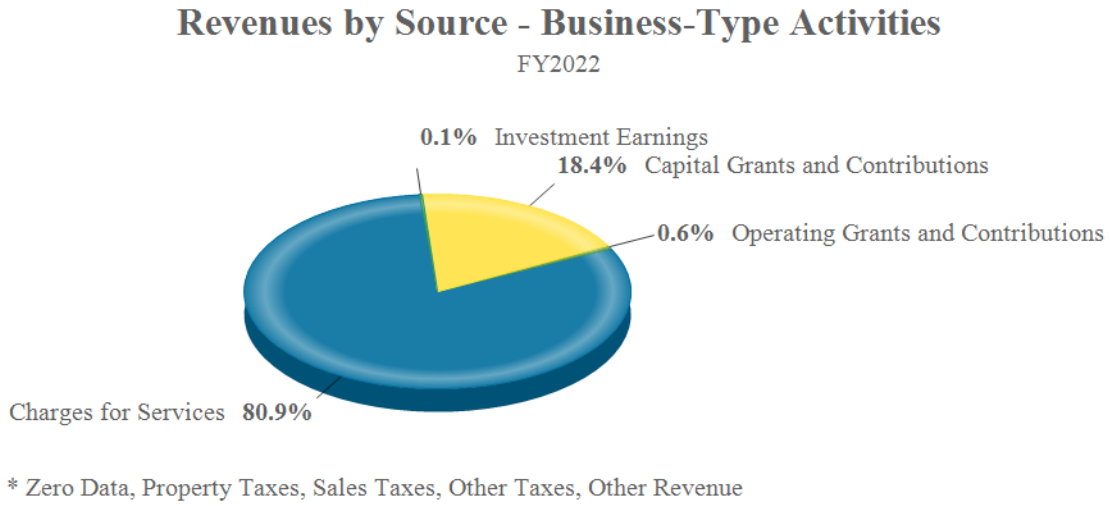
Business–type net position increased by $4.01 million. Key elements of this increase are:

- The Solid Waste Disposal Facility Fund net position increased by $639,894. This was due to an increase in operating financial activity, including increased revenues in recycling and transfer fees. The operating income of $857,456 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 $3,430,628. The change in net position increased due to continued increases in connection/tap fees from new construction and developments being initiated during fiscal year 2022, which will be used for future capital improvements, such as design services for new sewer infrastructure along Friendship Road, rehabilitation for existing pump stations, 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, $246,479 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 $(1,664,844) includes $2.4 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 $157,252,604, a change of $25,630,434 in comparison to the prior year. The increases in the General and Fire Services Fund Balances were primarily a result of an increase in additional property tax revenue, significant increases in Sales Tax and Title Ad Valorem Tax revenue, and the realization of the ARPA and ERAP financial assistance from the Federal Government and prudent fiscal management of expenditures. Although the County experienced a decrease in the Multiple Grant Fund due to significantly less local support received, the American Rescue Plan Act increased due to additional funds received from the federal government to support the County expenditures in helping workers and families suffering from the COVID-19 pandemic and fund several approved county 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.

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 $38,655,383, or a $7,172,121 increase from fiscal year 2021. While revenues in the General Fund increased as mentioned above, expenditures also increased by $7,382,082 which is primarily attributable to increased personnel costs across all departments due to approved pay increases, additional employer match payments to the defined contribution plan, planned transfers out to the Capital Projects Fund, and an increase in capital outlay due to AXON financed purchases. 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 27.3% of total general fund current operating expenditures which is an decrease over last year of 0.1%.

The Fire Service Fund is the principal operating fund for County fire, rescue, and training operations. At the end of the fiscal year, its fund balance was $8,997,296, a $81,392 increase or 0.9% from fiscal year 2021. This change is due to increases in property tax and insurance premium tax revenues. The fund balance represents 29.6% of total fund expenditures.

The Multiple Grant Fund is used to account for grants from state, federal, and local grantors. At the end of fiscal year 2022, the fund balance of the Multiple Grant Fund was $25,431. The current year expenditures totaled $18,237,355, which is an increase of $13,837,627 from fiscal year 2021. In fiscal year 2022, Hall County received $6,600,000 in Federal Emergency Rental Assistance funding, of which $4,827,962 was expended during the fiscal year and $1,772,038 remains unearned revenue. The Emergency Rental Assistance program makes funding available to assist households that are unable to pay rent or utilities as a result of financial hardships due to the COVID-19 pandemic.

The ARPA Fund, established in fiscal year 2021, accounts for funds received under the federal coronavirus rescue package designed to facilitate the United States' recovery from the economic and health effects of the COVID-19 pandemic. In fiscal year 2021, the County received $19,855,134 million in grant funds through the American Rescue Plan Act, of which $11,348,718 was realized in current year expenditures. Projects for the ARPA funds include water and sewer infrastructure, building renovations and capital improvements, public safety and emergency management, not-for-profit organization allocations, IT infrastructure, and operational costs.

The SPLOST Fund accounts for the financial resources provided from a one percent Special Purpose Local Option Sales Tax. Currently, Hall County is managing three separate SPLOST programs – SPLOST VI, SPLOST VII, and SPLOST VIII. Sales tax collections for SPLOST VI ended as of June 30, 2015, and collections for SPLOST VII began as of July 1, 2015 and ended June 30, 2020. Sales Tax collections for SPLOST VIII began July 1, 2020 and will end June 30, 2026. SPLOST VI is continuing to realize annual capital expenditures due to the timing and completion of projects. At the end of fiscal year 2022, the SPLOST Fund reported a fund balance of $62,581,342, which represents an increase from last year of $9,312,817. The increase is due to the timing and completion of capital projects. Additionally, the SPLOST Fund realized the collection of sales tax on the purchases of online foods which was passed by the Georgia General Assembly effective April 2020. This has resulted in an early surplus of current sales tax collections for the SPLOST VIII program of approximately 42%.

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 2022, SPLOST VI had one primary project for the continued design and engineering for the Sardis Road Connector Project.

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 2022 is the seventh year of operating the SPLOST VII program and major projects including the right-of-way acquisition for the Spout Springs Road widening project, the County road resurfacing program, construction of a new Fire Station 1, park and recreation facility improvements such as renovations to Tadmore and Alberta Banks Park, and new ambulances. Fiscal year 2022 saw the completion of the new Fire Station 1, along with a completed system upgrade for the E-911 department.

SPLOST VIII was approved by voter referendum in November 2019 which is a six-year program that began in July 2020 with estimated revenue of $217 million. Planned projects for SPLOST VIII include road improvements, sewer expansion, government facility expansions and improvements, a new library and parking deck, public safety vehicle and equipment replacements, technology enhancements, trials and greenspace, and other investments that will enable Hall County to provide quality services for its citizenry. Fiscal year 2022 saw the renovation of the Hall County Government Center 4th floor, continued expansion of the Highlands to Islands Trail, continued resurfacing of roads, and debt service payments for fire apparatuses and for the Mulberry Creek Sewer Phase I and II.

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 $18,657,899. The increase of $6,324,586 is due to the timing and completion of approved capital projects as articulated in the multi-year Capital Improvement Plan and planned transfers from other funds to fund future capital projects. Major capital projects included payment of eight Pierce Enforcer Pumper Trucks, design and construction of a fire distribution warehouse, software upgrades across multiple departments, equipment purchases, 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 $5,822,706 to $7,201,868 or 23.7% increase. The increase in this fund is a result of 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. During fiscal year 2022, the majority of expenditures were related to the renovation and construction of various parks within the County, and the build out of the 3rd floor in the Sheriff's Office. Other expenditures include quarterly allocations to the Hall County Library System for the purchase of new books.

Governmental Fund Revenue and Expenditure Comparison

($ in thousands)

	2022	2021	Inc/Dec	%Inc/Dec
Revenue				
Taxes	$ 205,133	$ 189,099	$ 16,034	8.5 %
License and Permits	3,034	5,653	(2,619)	(46.3)%
Intergovernmental	35,593	17,953	17,640	98.3 %
Fines and Forfeitures	5,344	5,743	(399)	(6.9)%
Charges for Services	28,914	25,046	3,868	15.4 %
Investment income	43	34	9	26.5 %
Miscellaneous	203	167	36	21.6 %
Total Revenues	$ 278,264	$ 243,695	$ 34,569	14.2 %
Expenditures				
General Government	$ 21,412	$ 20,605	$ 807	4 %
Judicial	29,485	27,364	2,121	8 %
Public Health and Welfare	8,598	2,847	5,751	202 %
Public Safety	101,741	94,386	7,355	8 %
Public Works	14,533	13,627	906	7 %
Recreation and Culture	9,154	8,028	1,126	14 %
Housing and Development	18,137	4,484	13,653	304 %
Intergovernmental	15,919	14,024	1,895	14 %
Capital Outlay	37,646	14,597	23,049	158 %
Debt Service	2,902	2,345	557	24 %
Total Expenditures	$ 259,527	$ 202,307	$ 57,220	28 %

Table may not add due to rounding

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

Hall County Governmental Funds
Fund Balance
($ in thousands)

	2022	2021	Inc/(Dec)	% Inc/(Dec)
General	$ 38,655	$ 31,483	$ 7,172	22.8 %
Fire Service	8,997	8,916	81	0.9 %
Multiple Grants	25	25	-	- %
American Rescue Plan Act	-	-	-	- %
SPLOST	62,581	53,269	9,312	17.5 %
Capital Projects	18,658	12,333	6,325	51.3 %
Impact Fees	7,202	5,823	1,379	23.7 %
Non-Major Funds	21,133	19,773	1,360	6.9 %
Total Fund Balance	$ 157,251	$ 131,622	$ 25,629	19.5 %

Table may not add due to rounding

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)

	2022	2021	Inc/(Dec)	% Inc/(Dec)
Solid Waste Disposal	$ 18,658	$ 18,018	$ 640	3.6 %
Water and Sewer	109,116	105,686	3,430	3.2 %
Internal Service	6,569	8,219	(1,650)	(20.1)%
Total Net Position	$ 134,343	$ 131,923	$ 2,420	1.8 %

Table may not add due to rounding

Unrestricted net position of the Solid Waste Disposal Facility and Water and Sewer Fund at the end of the year amounted to $27,832,674. This represents a change of $3,421,459 from unrestricted net position as of June 30, 2021. 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 $112,051,199. In January 2021, the Board of Commissioners amended the General Fund budget to better reflect revenue projections and expenditures, specifically due to an increase in major revenue sources such as Local Option Sales Tax and Title Ad-Valorem Tax Revenues. The amendment was made, primarily, to fund an additional 5% Cost-of-Living-Adjustment (COLA), six new full-time positions, and adjustments for inflationary cost increases. The final budget was $122,116,031. The actual revenue (inflow) was $129,241,427, which varied from final budget by $7,125,396. The actual expenditures (outflows) were $122,069,306 which varied from the final expenditure budget by $46,725. That represented a change of $18,124,222 from prior year. The net result is a $7,172,121 increase in the General Fund balance. Key budget indicators are itemized below:

- General M&O millage rate decrease to 4.636 (from 4.853 the previous year)
- Sales tax and title ad valorem tax proceeds increase
- Implemented two 5% COLA in July 2021 and February 2022
- Maintained efficient and cost effective operational and service delivery models
- Technology investments and upgrades
- 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 $46,725 below budget and can be summarized as follows:

- General Government was under budget by $19 thousand
- Judicial was under budget by $20 thousand
- Public Safety was under budget by $4 thousand
- Recreation and Culture was under budget by $1 thousand
- Housing and Development was under budget by $2 thousand

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

General Fund
For the Year Ended June 30, 2022

	Budget			Variance of
	Original	Final	Actual	Final Budget
General Government	$ 25,922,529	$ 33,518,243	$ 33,498,900	$ 19,343
Judicial	24,073,153	24,276,387	24,256,235	20,152
Public Safety	54,093,160	55,896,769	55,892,701	4,068
Public Health and Welfare	3,011,042	3,781,283	3,781,039	244
Recreation and Culture	3,426,994	3,163,264	3,162,687	577
Housing and Development	1,524,321	1,480,085	1,477,744	2,341
Total Charges to Appropriations	$ 112,051,199	$ 122,116,031	$ 122,069,306	$ 46,725

Table may not add due to rounding

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, 2022, was $499 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 $16 million. Major projects consisted of the following:

- Fire Station #1 Relocation - $3.3 million
- E-911 System Upgrade - $12.2 million
- Courthouse Technology Upgrades - $641,079

No business-type assets were moved from construction in progress to the assets recorded during the year.

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

	Governmental Activities		Business-type Activities		Total Primary Government	
	2022	2021	2022	2021	2022	2021
Land and Improvements	$ 66,326	$ 62,280	$ 24,715	$ 24,715	$ 91,041	$ 86,995
Construction in Progress	39,379	29,472	9,288	8,908	48,667	38,380
Buildings	132,704	133,428	4,827	5,116	137,531	138,544
Machinery & Equipment	23,604	10,319	2,221	2,392	25,825	12,711
Vehicles	15,502	16,647	757	739	16,259	17,386
Infrastructure	97,205	106,515	82,658	84,823	179,863	191,338
Total Assets	$ 374,720	$ 358,661	$ 124,466	$ 126,693	$ 499,186	$ 485,354

Table may not add due to rounding

Additional information on the County's capital assets can be found in Note 6 on pages 33 through 36 of this report.

Long–Term Debt. Contracts payable to fund the construction of the State Patrol Building and the purchase of Spout Springs Treatment Plant totals $11.2 million. Financed purchases total $12.1 million and include pumper trucks for Fire Rescue, Sheriff Records Management Software, and Sheriff Body Cameras and Tasers. Notes from Direct Borrowings total $16.4 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	
	2022	2021	2022	2021	2022	2021
Contracts payable	$ 1,195	$ 1,319	$ 9,987	$ 10,511	$ 11,182	$ 11,830
Financed purchases payable	12,109	6,999	-	-	12,109	6,999
Notes from Direct Borrowings	-	-	16,395	18,421	16,395	18,421
Claims Payable (estimate)	4,771	4,298	-	-	4,771	4,298
Landfill Closure/Postclosure	-	-	16,178	14,918	16,178	14,918
Compensated Absences	6,354	5,970	120	106	6,474	6,076
Net Pension Liability	8,611	17,151	576	881	9,187	18,032
Net OPEB Liability	67,221	58,786	2,811	2,430	70,032	61,216
Totals	$ 100,261	$ 94,523	$ 46,067	$ 47,267	$ 146,328	$ 141,790

Table may not add due to rounding

Additional information regarding Hall County's long-term debt can be found in Note 7 on pages 37 through 41 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 $10,665,591, and currently, the County has no general obligation debt.

ECONOMIC OUTLOOK

With respect to the economy, fiscal year 2022 ended for the County as planned with good budgetary performance. The fiscal year 2023 economic outlook is slightly better for Hall County than in 2022. 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 2023. The County monitors these revenues on a monthly basis.

- During fiscal year 2022, Hall County initiated a Signage Master Plan Study that would span two fiscal years that would provide a road map for future facility signage.

- 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 $465 million and includes all capital funding sources: SPLOST, capital projects fund, enterprise funds, grants, impact fees, and state roads.

- As of June 2022, Hall County's unemployment rate was 2.5%, which was below the State of Georgia and National unemployment rates of 3.3% and 3.8%, 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.

- Hall County is home to a growing healthcare community that is home to 447 healthcare service providers and employs over 14,000 individuals and services approximately 1.7 million people 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. There are more than 330 manufacturing/processing companies in Hall County, including 60 international companies representing 21 countries. Since 2015, new and expanded industries totaled 142 resulting in 8,100 new jobs and $1.9 billion in new capital investments. 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 Gold Creek Foods, Fieldale Farms Corporation, Pilgrim's, and Mac-Jar Poultry, Inc. (poultry processing); Kubota Manufacturing (manufacturing - tractor and RTV's); Fox Factory (manufacturing - off-road racing suspension componenets); Cottrell, Inc. (manufacturing - auto haulers); ZF Gainesville LLC (manufacturing - automotive), Mars Wrigley Confectionery (manufacturing - chewing gum); and King's Hawaiian Bakery East (commercial bakery). Additionally, the newly opened Exit 14 interchange off I-985, known as the "Atlanta Falcons Training Facility Interchange," is located between Flowery Branch and Oakwood in South Hall County and offers new access for commercial developments.

- 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 2024.

- 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. Hall County's three higher education institutions enroll more than 16,000 students and Lanier Technical College has a 100% job placement rate.

- 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 Gainesville-Hall County community. Hall County has a vast offering of leisure activities that include the 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. The economic impact of Hall County's tourism industry reached a record high of $330 million, according to a report released in 2018 by the Georgia Department of Economic Development and U.S. Travel Association. The Lake Lanier Olympic Park was selected as the host site for the 2026 NCAA Women's Rowing Championships, which is estimated to bring a $2.5 million economic impact to Gainesville-Hall County.

In closing, Hall County's economic outlook is bright for 2023 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 2023 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, 2022

	PRIMARY GOVERNMENT			
ASSETS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	COMPONENT UNITS
Cash	$ 189,947,923	$ 29,672,109	$ 219,620,032	$ 8,575,905
Investments	6,372,178	-	6,372,178	15,122
Receivables (net of allowance for uncollectibles)	15,985,234	1,479,911	17,465,145	2,397,566
Internal balances	(64,225)	64,225	-	-
Inventories	1,190,077	-	1,190,077	-
Prepaid items	2,602,184	17,100	2,619,284	31,106
Restricted assets:				
Cash	-	1,250,000	1,250,000	-
Non-current assets:				
Capacity held for resale	-	17,278,507	17,278,507	-
Net pension obligation	-	-	-	545,576
Capital assets:				
Capital assets not being depreciated	105,705,191	34,003,723	139,708,914	-
Capital assets being depreciated	694,328,755	133,453,987	827,782,742	5,553,965
Less: accumulated depreciation	(425,314,141)	(42,991,528)	(468,305,669)	(4,305,151)
Capital assets, net of depreciation	374,719,805	124,466,182	499,185,987	1,248,814
TOTAL ASSETS	590,753,176	174,228,034	764,981,210	12,814,089
DEFERRED OUTFLOWS OF RESOURCES				
Pension expense	1,930,939	69,061	2,000,000	4,617,669
OPEB expense	10,779,565	487,314	11,266,879	189,438
Deferred amount on refunding	28,357	10,435	38,792	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	12,738,861	566,810	13,305,671	4,807,107
TOTAL ASSETS & DEFERRED OUTFLOWS	603,492,037	174,794,844	778,286,881	17,621,196
LIABILITIES				
Accounts payable	11,770,067	467,196	12,237,263	715,753
Accrued interest payable	44,545	106,560	151,105	-
Other accrued items	4,061,004	111,227	4,172,231	10,362
Due to other governments	-	-	-	51,403
Unearned revenue	29,624,578	52,303	29,676,881	-
Amounts held in trust	374,177	34,320	408,497	-
Noncurrent liabilities:				
Due within one year				
Compensated absences payable	3,812,131	71,897	3,884,028	795,994
Estimated claims payable	2,697,915	-	2,697,915	-
Accrued landfill closure / postclosure	-	180,304	180,304	-
Notes from direct borrowings	-	1,633,796	1,633,796	-
Finance purchases payable	2,710,158	-	2,710,158	-
Contracts payable	134,278	676,983	811,261	-
Due in more than one year				
Compensated absences payable	2,541,421	47,931	2,589,352	339,086
Estimated claims payable	2,073,190	-	2,073,190	-
Accrued landfill closure / postclosure	-	15,998,103	15,998,103	-
Notes from direct borrowings	-	14,761,258	14,761,258	-
Financed purchases payable	9,399,138	-	9,399,138	-
Contracts payable	1,060,397	9,309,686	10,370,083	-
Net OPEB liability	67,221,062	2,811,339	70,032,401	1,425,120
Net pension liability	8,610,964	575,836	9,186,800	6,636,720
TOTAL LIABILITIES	146,135,025	46,838,739	192,973,764	9,974,438
DEFERRED INFLOWS OF RESOURCES				
Pension expense	3,286,290	117,536	3,403,826	9,644,951
OPEB expense	-	-	-	1,070,262
TOTAL DEFERRED INFLOWS OF RESOURCES	3,286,290	117,536	3,403,826	10,715,213
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	149,421,315	46,956,275	196,377,590	20,689,651
NET POSITION				
Net investment in capital assets	355,562,514	97,997,135	453,559,649	1,248,814
Restricted for:				
Capital outlay projects	56,699,665	-	56,699,665	-
Debt service		1,250,000	1,250,000	
Impact fee projects	7,201,868	-	7,201,868	-
Judicial programs	3,955,229	-	3,955,229	-
Public safety programs	17,914,720	-	17,914,720	-
Health and welfare programs	-	-	-	1,767,810
Housing and development	2,836,392	-	2,836,392	-
Recreation and culture	2,483,761	-	2,483,761	-
Street lighting	337,417	-	337,417	-
Stormwater	-	694,535	694,535	-
Unrestricted	7,079,156	27,896,899	34,976,055	(6,085,079)
TOTAL NET POSITION	$ 454,070,722	$ 127,838,569	$ 581,909,291	$ (3,068,455)

The accompanying notes are an integral part of this statement.

Hall County, Georgia
STATEMENT OF ACTIVITIES
For the Year Ended JUNE 30, 2022

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES: CHARGES FOR SERVICES	PROGRAM REVENUES: OPERATING GRANTS AND CONTRIBUTIONS	PROGRAM REVENUES: CAPITAL GRANTS AND CONTRIBUTIONS	NET (EXPENSE) AND CHANGES IN NET POSITION: PRIMARY GOVERNMENT: GOVERNMENTAL ACTIVITIES	PRIMARY GOVERNMENT: BUSINESS-TYPE ACTIVITIES	PRIMARY GOVERNMENT: TOTAL	COMPONENT UNITS
PRIMARY GOVERNMENT								
GOVERNMENTAL ACTIVITIES								
General government	$ 21,833,716	$ 7,807,278	$ 640,322	$ -	$ (13,386,116)	$ -	$ (13,386,116)	$ -
Judicial	29,958,569	8,903,007	2,945,398	-	(18,110,164)	-	(18,110,164)	-
Public safety	107,774,558	13,913,128	2,708,706	115,729	(91,036,995)	-	(91,036,995)	-
Public works	39,851,670	1,227,704	320,664	3,815,989	(34,487,313)	-	(34,487,313)	-
Public health and welfare	9,020,655	-	11,355,981	-	2,335,326	-	2,335,326	-
Recreation and culture	12,277,034	3,995,892	87,706	-	(8,193,436)	-	(8,193,436)	-
Housing and development	18,001,861	1,613,631	15,412,547	-	(975,683)	-	(975,683)	-
Interest	391,240	-	-	-	(391,240)	-	(391,240)	-
Total Governmental Activities	239,109,303	37,460,640	33,471,324	3,931,718	(164,245,621)	-	(164,245,621)	-
BUSINESS-TYPE ACTIVITIES								
Solid waste/recycling	12,019,825	12,806,950	109	-	-	787,234	787,234	-
Water and sewer	5,710,205	3,153,962	-	3,636,407	-	1,080,164	1,080,164	-
Total Business-Type Activities	17,730,030	15,960,912	109	3,636,407	-	1,867,398	1,867,398	-
TOTAL PRIMARY GOVERNMENT	$ 256,839,333	$ 53,421,552	$ 33,471,433	$ 7,568,125	(164,245,621)	1,867,398	(162,378,223)	-
COMPONENT UNITS								
Health Department	$ 20,186,159	$ 3,666,017	$ 19,448,831	$ -	-	-	-	2,928,689
Library System	2,738,481	318,948	544,443	97,034	-	-	-	(1,778,056)
TOTAL COMPONENT UNITS	$ 22,924,640	$ 3,984,965	$ 19,993,274	$ 97,034	-	-	-	1,150,633
GENERAL REVENUES								
Property taxes					97,350,700	-	97,350,700	-
Sales taxes					88,863,685	-	88,863,685	-
Insurance premium taxes					9,879,921	-	9,879,921	-
Real estate recording taxes					5,374,304	-	5,374,304	-
Other taxes					3,248,645	-	3,248,645	-
Total taxes					204,717,255	-	204,717,255	-
Miscellaneous					-	-	-	66
Unrestricted investment earnings					43,178	26,598	69,776	1,273
Grants and contributions not restricted to a specific program					27,334	-	27,334	2,647,805
Gain on sale of capital assets					889,066	-	889,066	-
TRANSFERS					(2,110,550)	2,110,550	-	-
TOTAL GENERAL REVENUES AND TRANSFERS					203,566,283	2,137,148	205,703,431	2,649,144
CHANGES IN NET POSITION					39,320,662	4,004,546	43,325,208	3,799,777
NET POSITION, Beginning					414,750,060	123,834,023	538,584,083	(6,868,232)
NET POSITION, Ending					$ 454,070,722	$ 127,838,569	$ 581,909,291	$ (3,068,455)

The accompanying notes are an integral part of this statement.

Hall County, Georgia
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022

ASSETS	GENERAL	FIRE SERVICES	MULTIPLE GRANTS	AMERICAN RESCUE PLAN ACT	SPLOST	CAPITAL PROJECTS	IMPACT FEES	OTHER NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Cash	$ 30,378,998	$ 9,952,562	$ 733,787	$ 28,217,841	$ 63,414,694	$ 19,327,738	$ 7,365,374	$ 19,880,613	$ 179,271,607
Investments	6,372,178	-	-	-	-	-	-	-	6,372,178
Receivables (net of allowance for uncollectibles)	5,698,648	278,063	1,003,409	338,542	4,616,235	552,819	38,975	2,891,891	15,418,582
Prepaid items	2,112,959	13,996	-	9,414	7,479	-	-	248,063	2,391,911
Inventories	393,650	194,685	-	-	-	-	-	335,124	923,459
TOTAL ASSETS	44,956,433	10,439,306	1,737,196	28,565,797	68,038,408	19,880,557	7,404,349	23,355,691	204,377,737
LIABILITIES AND FUND BALANCES									
Liabilities									
Accounts payable	2,842,949	528,863	320,446	255,546	5,450,201	600,903	202,481	1,216,834	11,418,223
Other accrued items	2,094,010	638,195	43,229	33,763	6,865	621,755	-	595,721	4,033,538
Unearned revenue	-	-	1,348,090	28,276,488	-	-	-	-	29,624,578
Deposits held	125,010	-	-	-	-	-	-	249,167	374,177
TOTAL LIABILITIES	5,061,969	1,167,058	1,711,765	28,565,797	5,457,066	1,222,658	202,481	2,061,722	45,450,516
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenue - property taxes	1,239,081	274,952	-	-	-	-	-	158,150	1,672,183
Unavailable revenue - other	-	-	-	-	-	-	-	2,434	2,434
TOTAL DEFERRED INFLOWS OF RESOURCES	1,239,081	274,952	-	-	-	-	-	160,584	1,674,617
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	6,301,050	1,442,010	1,711,765	28,565,797	5,457,066	1,222,658	202,481	2,222,306	47,125,133
FUND BALANCES									
Nonspendable:									
Prepaid expenditure	2,112,959	13,996	-	-	7,479	-	-	245,788	2,380,222
Inventories	393,650	194,685	-	-	-	-	-	335,124	923,459
Restricted:									
Capital outlay projects	-	-	-	-	62,573,863	-	-	-	62,573,863
Impact fee projects	-	-	-	-	-	-	7,201,868	-	7,201,868
Street lighting	-	-	-	-	-	-	-	337,417	337,417
Judicial programs	-	-	-	-	-	-	-	3,892,084	3,892,084
Public safety programs	-	8,788,615	25,431	-	-	-	-	8,629,158	17,443,204
Parks and recreation programs	-	-	-	-	-	-	-	2,480,200	2,480,200
Housing and development programs	-	-	-	-	-	-	-	2,587,770	2,587,770
Assigned:									
Capital equipment and infrastructure	-	-	-	-	-	18,657,899	-	2,625,844	21,283,743
Compensation study	6,500,000	-	-	-	-	-	-	-	6,500,000
Unassigned	29,648,774	-	-	-	-	-	-	-	29,648,774
TOTAL FUND BALANCES	38,655,383	8,997,296	25,431	-	62,581,342	18,657,899	7,201,868	21,133,385	157,252,604
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 44,956,433	$ 10,439,306	$ 1,737,196	$ 28,565,797	$ 68,038,408	$ 19,880,557	$ 7,404,349	$ 23,355,691	$ 204,377,737

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, 2022

Total Fund Balances for Governmental Funds (page 3)		$ 157,252,604
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.		374,719,805
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:		6,505,221
Revenues in the statement of activities that do not provide current financial resources are reported as unavailable revenues in the funds.		
Property taxes	1,672,183	
Assessments	2,434	
		1,674,617
Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
Deferred amount on refunding	28,357	
Accrued interest	(44,545)	
Compensated absences	(6,353,552)	
Financed purchases	(12,109,296)	
Contracts payable	(1,194,675)	
Net pension liability	(8,610,964)	
Net deferred inflows(outflows) - pension expense	(1,355,351)	
Net OPEB liability	(67,221,062)	
Net deferred inflows(outflows) - OPEB expense	10,779,565	
		(86,081,523)
Rounding		(2)
Total net position of governmental activities (page 1)		$ 454,070,722

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, 2022

	GENERAL	FIRE SERVICES	MULTIPLE GRANTS	AMERICAN RESCUE PLAN ACT	SPLOST	CAPITAL PROJECTS	IMPACT FEES	OTHER NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES									
Taxes	$ 104,369,382	$ 34,282,535	$ -	$ -	$ 50,941,592	$ -	$ -	$ 15,539,955	$ 205,133,464
Licenses and permits	2,737,895	-	-	-	-	-	-	296,390	3,034,285
Intergovernmental	1,358,136	8,416	18,226,989	11,711,644	-	322,384	-	3,965,166	35,592,735
Fines and forfeitures	4,454,439	-	-	-	-	-	-	889,966	5,344,405
Charges for services	11,394,201	182,526	2,573	-	-	-	2,404,072	14,930,174	28,913,546
Contributions and donations	-	-	7,793	-	-	-	-	20,291	28,084
Investment income	-	20,259	-	-	-	7,546	-	15,373	43,178
Miscellaneous	78,125	16,433	-	-	-	-	-	80,125	174,683
TOTAL REVENUES	124,392,178	34,510,169	18,237,355	11,711,644	50,941,592	329,930	2,404,072	35,737,440	278,264,380
EXPENDITURES									
Current Expenditures									
General government	21,272,478	-	-	-	-	139,591	-	-	21,412,069
Judicial	24,256,233	-	3,722,045	362,926	2,840	34,533	-	1,106,334	29,484,911
Public safety	51,489,517	30,350,122	132,633	-	132,910	884,366	-	18,750,966	101,740,514
Public works	-	-	-	-	4,929,389	938,178	-	8,665,414	14,532,981
Public health and welfare	3,781,039	-	63,770	4,742,035	5,495	-	-	5,300	8,597,639
Recreation and culture	2,969,242	-	-	-	657,432	38,056	205,929	5,283,758	9,154,417
Housing and development	1,477,746	-	14,226,483	-	-	3,920	-	2,428,642	18,136,791
Intergovernmental	-	-	4,408	-	15,914,253	-	-	-	15,918,661
Capital outlay	1,603,240	-	88,016	6,518,080	16,577,281	11,652,974	818,981	387,705	37,646,277
Debt service									
Principal	1,415,198	-	-	-	973,266	-	-	129,826	2,518,290
Interest	269,561	28,655	-	-	86,109	-	-	-	384,325
TOTAL EXPENDITURES	108,534,254	30,378,777	18,237,355	11,623,041	39,278,975	13,691,618	1,024,910	36,757,945	259,526,875
EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES	15,857,924	4,131,392	-	88,603	11,662,617	(13,361,688)	1,379,162	(1,020,505)	18,737,505
OTHER FINANCING SOURCES (USES)									
Sale of county property	978,965	-	-	-	-	511,083	-	-	1,490,048
Finanaced purchases issued	1,603,240	-	-	-	-	5,910,191	-	-	7,513,431
Transfers in	2,267,044	-	-	-	-	13,265,000	-	4,669,483	20,201,527
Transfers out	(13,535,052)	(4,050,000)	-	(88,603)	(2,349,800)	-	-	(2,288,622)	(22,312,077)
TOTAL OTHER FINANCING SOURCES (USES)	(8,685,803)	(4,050,000)	-	(88,603)	(2,349,800)	19,686,274	-	2,380,861	6,892,929
NET CHANGE IN FUND BALANCES	7,172,121	81,392	-	-	9,312,817	6,324,586	1,379,162	1,360,356	25,630,434
FUND BALANCES, Beginning of year	31,483,262	8,915,904	25,431	-	53,268,525	12,333,313	5,822,706	19,773,029	131,622,170
FUND BALANCES, End of year	$ 38,655,383	$ 8,997,296	$ 25,431	$ -	$ 62,581,342	$ 18,657,899	$ 7,201,868	$ 21,133,385	$ 157,252,604

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, 2022

Net change in fund balances (page 5)		$ 25,630,434
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	37,646,277	
Depreciation expense	(22,796,636)	14,849,641
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	(600,983)	(600,983)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property taxes	1,672,183	
Donated assets	1,809,558	
Assessments	2,434	3,484,175
Revenues reported in the funds that relate to prior years are not reported as revenue in the statement of activities.		
Property taxes	(2,088,391)	
Assessments	(8,710)	(2,097,101)
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	(7,513,431)	
Principal payments on long-term debt	2,518,290	
Amortization of deferred refunding costs	(7,606)	
Amortization of bond premiums and discounts	9,241	
Accrued interest payable, current year	(44,545)	
Accrued interest payable, prior year	35,995	(5,002,056)
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	(6,353,552)	
Compensated absences, prior year	5,969,566	(383,986)
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.		(1,583,417)
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	(8,610,964)	
Beginning of year - net pension liability	17,151,278	
End of year - deferred outflows related to pension	1,930,939	
End of year - deferred inflows related to pension	(3,286,290)	
Beginning of year - deferred inflows related to pension	1,948,135	9,133,098
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	(67,221,062)	
Beginning of year - net OPEB liability	58,785,796	
End of year - deferred outflows related to OPEB	10,779,565	
Beginning of year - deferred outflows related to OPEB	(6,608,432)	
Beginning of year - deferred inflows related to OPEB	154,992	(4,109,141)
Rounding		(2)
Changes in net position of governmental activities (page 2)		$ 39,320,662

The accompanying notes are an integral part of this statement.

Hall County, Georgia
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2022

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES
ASSETS	SOLID WASTE DISPOSAL FACILITY	WATER AND SEWER	TOTAL	INTERNAL SERVICE FUNDS
Current Assets				
Cash	$ 16,573,323	$ 13,098,786	$ 29,672,109	$ 10,676,316
Receivables (net of allowance for uncollectibles)	715,969	763,942	1,479,911	566,653
Prepaid items	1,387	15,713	17,100	210,273
Inventories	-	-	-	266,619
Restricted assets:				
Cash	-	1,250,000	1,250,000	-
TOTAL CURRENT ASSETS	17,290,679	15,128,441	32,419,120	11,719,861
Noncurrent Assets				
Prepaid capacity	-	17,278,507	17,278,507	-
Capital assets				
Capital assets not being depreciated	5,525,154	28,478,569	34,003,723	-
Capital assets being depreciated	39,099,413	94,354,574	133,453,987	-
Less: accumulated depreciation	(23,485,753)	(19,505,775)	(42,991,528)	-
TOTAL CAPITAL ASSETS (NET OF ACCUMULATED DEPRECIATION)	21,138,814	103,327,368	124,466,182	-
TOTAL NONCURRENT ASSETS	21,138,814	120,605,875	141,744,689	-
TOTAL ASSETS	38,429,493	135,734,316	174,163,809	11,719,861
DEFERRED OUTFLOWS OF RESOURCES				
Pension expense	69,061	-	69,061	-
OPEB expense	487,314	-	487,314	-
Deferred amount on refunding	-	10,435	10,435	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	556,375	10,435	566,810	-
TOTAL ASSETS & DEFERRED OUTFLOWS OF RESOURCES	38,985,868	135,744,751	174,730,619	11,719,861
LIABILITIES				
Current Liabilities				
Accounts payable	343,578	123,618	467,196	351,843
Accrued interest payable	-	106,560	106,560	-
Other accrued items	101,329	9,898	111,227	27,467
Customer deposits	34,020	300	34,320	-
Unearned revenue	52,303	-	52,303	-
Compensated absences payable	68,160	3,737	71,897	-
Accrued landfill closure/postclosure	180,304	-	180,304	-
Estimated claims payable	-	-	-	2,697,915
Notes from direct borrowings	-	1,633,796	1,633,796	-
Contracts payable	-	676,983	676,983	-
TOTAL CURRENT LIABILITIES	779,694	2,554,892	3,334,586	3,077,225
Noncurrent Liabilities				
Estimated claims payable	-	-	-	2,073,190
Compensated absences payable	45,440	2,491	47,931	-
Accrued landfill closure/postclosure	15,998,103	-	15,998,103	-
Notes from direct borrowings	-	14,761,258	14,761,258	-
Net OPEB liability	2,811,339	-	2,811,339	-
Net pension liability	575,836	-	575,836	-
Contracts payable	-	9,309,686	9,309,686	-
TOTAL NONCURRENT LIABILITIES	19,430,718	24,073,435	43,504,153	2,073,190
TOTAL LIABILITIES	20,210,412	26,628,327	46,838,739	5,150,415
DEFERRED INFLOWS OF RESOURCES				
Pension expense	117,536	-	117,536	-
TOTAL DEFERRED INFLOWS OF RESOURCES	117,536	-	117,536	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	20,327,948	26,628,327	46,956,275	5,150,415
NET POSITION				
Net investment in capital assets	21,089,081	76,908,054	97,997,135	-
Restricted for:				
Debt service	-	1,250,000	1,250,000	-
Stormwater	-	694,535	694,535	-
Unrestricted	(2,431,161)	30,263,835	27,832,674	6,569,446
TOTAL NET POSITION	$ 18,657,920	$ 109,116,424	127,774,344	$ 6,569,446
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			64,225	
Net position of business-type activities			$ 127,838,569	

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, 2022

	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	$ -	$ 2,573,696	$ 2,573,696	$ -
Sewer connection fees	-	278,512	278,512	-
Other	11,275	301,754	313,029	-
Recycling and transfer fees	12,795,675	-	12,795,675	-
Charges to other funds	-	-	-	25,007,796
Employee contributions	-	-	-	8,389,833
Total Operating Revenues	12,806,950	3,153,962	15,960,912	33,397,629
OPERATING EXPENSES				
Salaries and benefits	3,337,112	276,892	3,614,004	893,697
Supplies	674,786	-	674,786	-
Other services and charges	3,542,843	1,908,637	5,451,480	5,975,806
Benefit claims	-	-	-	21,886,961
Insurance premiums	744,285	108,468	852,753	3,471,606
General and administrative	-	-	-	1,844,056
Landfill closure/postclosure costs	1,319,074	-	1,319,074	-
Depreciation	1,737,603	2,409,973	4,147,576	-
Professional fees	56,444	-	56,444	-
Repairs and maintenance	537,347	114,836	652,183	974,896
Total Operating Expenses	11,949,494	4,818,806	16,768,300	35,047,022
OPERATING INCOME (LOSS)	857,456	(1,664,844)	(807,388)	(1,649,393)
NONOPERATING REVENUES (EXPENSES)				
Investment earnings	25,934	664	26,598	-
Interest expense	(4,355)	(891,399)	(895,754)	-
Intergovernmental income	109	-	109	-
Total Nonoperating Revenues (Expenses)	21,688	(890,735)	(869,047)	-
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	879,144	(2,555,579)	(1,676,435)	(1,649,393)
Sewer tap fees	-	2,636,548	2,636,548	-
Developers - In kind	-	999,859	999,859	-
Transfer in	-	2,349,800	2,349,800	-
Transfer out	(239,250)	-	(239,250)	-
CHANGE IN NET POSITION	639,894	3,430,628	4,070,522	(1,649,393)
TOTAL NET POSITION, Beginning of year	18,018,026	105,685,796	123,703,822	8,218,839
TOTAL NET POSITION, End of year	$ 18,657,920	$ 109,116,424		$ 6,569,446
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			(65,976)	
Change in net position of business-type activities			$ 4,004,546	

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, 2022

	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	$ 12,687,187	$ 3,277,569	$ 15,964,756	$ 8,344,087
Payments to suppliers	(5,564,222)	(2,019,846)	(7,584,068)	(12,263,414)
Payments to employees	(3,463,522)	(278,346)	(3,741,868)	(22,306,414)
Internal activity-payments from (to) other funds	-	-	-	25,007,796
Net cash provided by (used in) operating activities	3,659,443	979,377	4,638,820	(1,217,945)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Payments from other governments	109	-	109	-
Net Cash provided (used) by non-capital financing activities	109	-	109	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and construction of capital assets	(368,127)	(455,148)	(823,275)	-
Tap fees paid by developers	-	2,636,548	2,636,548	-
Transfers in-capital	-	2,349,800	2,349,800	-
Transfers out	(239,250)	-	(239,250)	-
Payment made on debt	(440,224)	(2,107,436)	(2,547,660)	-
Interest paid	(4,798)	(899,384)	(904,182)	-
Net cash provided (used) by capital and related financing activities	(1,052,399)	1,524,380	471,981	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	25,934	664	26,598	-
Net cash provided (used) by investing activities	25,934	664	26,598	-
Net increase (decrease) in cash and cash equivalents	2,633,087	2,504,421	5,137,508	(1,217,945)
CASH, Beginning of year	13,940,236	11,844,365	25,784,601	11,894,261
CASH, End of year	$ 16,573,323	$ 14,348,786	$ 30,922,109	$ 10,676,316
Cash	$ 16,573,323	$ 13,098,786	$ 29,672,109	$ 10,676,316
Restricted cash	-	1,250,000	1,250,000	-
CASH, End of year	$ 16,573,323	$ 14,348,786	$ 30,922,109	$ 10,676,316

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, 2022

(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)	$ 857,456	$ (1,664,844)	$ (807,388)	$ (1,649,393)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation	1,737,603	2,409,973	4,147,576	-
Landfill closure/postclosure costs	1,319,074	-	1,319,074	-
(Increase) decrease in:				
Accounts receivable	(94,700)	123,607	28,907	(45,746)
Inventory	-	-	-	36,317
Deferred outflow for pension	(69,061)	-	(69,061)	-
Deferred outflow for OPEB	(204,869)	-	(204,869)	-
Prepaid capacity	-	318,000	318,000	-
Prepaid expenses	(19)	(11,060)	(11,079)	(7,890)
Increase (decrease) in:				
Accounts payable	49,719	(194,845)	(145,126)	(25,477)
Compensated absences	17,017	(3,407)	13,610	-
Amounts held in trust	1,500	-	1,500	-
Accrued landfill costs	(58,217)	-	(58,217)	-
Deferred inflows for pension	47,868	-	47,868	-
Deferred inflows for OPEB	(6,624)	-	(6,624)	-
Net pension liability	(305,447)	-	(305,447)	-
Net OPEB liability	381,335	-	381,335	-
Other accrued items	13,371	1,953	15,324	(3,147)
Deferred revenue	(26,563)	-	(26,563)	473,221
Due to other governments	-	-	-	4,170
Net cash provided by (used in) operating activities	$ 3,659,443	$ 979,377	$ 4,638,820	$ (1,217,945)
SUPPLEMENTAL DISCLOSURE OF NON-CASH ACTIVITIES				
In kind contributions from a developer	$ -	$ 999,859	$ 999,859	$ -

The accompanying notes are an integral part of this statement.

Hall County, Georgia
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2022

	CUSTODIAL FUNDS
ASSETS	
Cash	$ 9,158,507
TOTAL ASSETS	9,158,507
LIABILITIES	
Amount held in trust	3,821,897
TOTAL LIABILITIES	3,821,897
FIDUCIARY NET POSITION	
Restricted for others	5,336,610
TOTAL FIDUCIARY NET POSITION	$ 5,336,610

The accompanying notes are an integral part of this statement.

Hall County, Georgia
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
For the Year Ended JUNE 30, 2022

		CUSTODIAL FUNDS
ADDITIONS		
Taxes collected for other entities	$	254,003,618
Fees collected for other entities		25,119,373
Court individual cases		1,711,098
Inmate account deposits		1,484,495
TOTAL ADDITIONS		282,318,584
DEDUCTIONS		
Payments of taxes to other entities		253,513,722
Payments of fees to other entities		26,548,579
Payments to others		1,364,457
Payments to inmates		91,109
TOTAL DEDUCTIONS		281,517,867
CHANGE IN NET POSITION		800,717
TOTAL FIDUCIARY NET POSITION, Beginning of year		4,535,894
TOTAL FIDUCIARY NET POSITION, End of year	$	5,336,610

The accompanying notes are an integral part of this statement.

Hall County, Georgia
COMPONENT UNITS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2022

	HEALTH DEPARTMENT	LIBRARY SYSTEM	TOTAL
ASSETS			
Cash	$ 7,327,433	$ 1,248,472	$ 8,575,905
Investments	-	15,122	15,122
Receivables (net of allowance for uncollectibles)	2,369,795	27,771	2,397,566
Prepaid items	-	31,106	31,106
Non-current assets:			
Net pension asset	545,576	-	545,576
Capital assets:			
Capital assets being depreciated	1,163,267	4,390,698	5,553,965
Less: accumulated depreciation	(971,181)	(3,333,970)	(4,305,151)
Capital assets, net of depreciation	192,086	1,056,728	1,248,814
TOTAL ASSETS	10,434,890	2,379,199	12,814,089
DEFERRED OUTFLOWS OF RESOURCES			
Pension expense	3,947,560	670,109	4,617,669
OPEB expense	-	189,438	189,438
TOTAL DEFERRED OUTFLOWS OF RESOURCES	3,947,560	859,547	4,807,107
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	14,382,450	3,238,746	17,621,196
LIABILITIES			
Accounts payable	671,612	44,141	715,753
Other accrued items	82	10,280	10,362
Due to other governments	51,403	-	51,403
Noncurrent liabilities:			
Due within one year			
Compensated absences payable	763,500	32,494	795,994
Due in more than one year			
Compensated absences payable	290,345	48,741	339,086
Net pension liability	5,737,074	899,646	6,636,720
Net OPEB liability	-	1,425,120	1,425,120
TOTAL LIABILITIES	7,514,016	2,460,422	9,974,438
DEFERRED INFLOWS OF RESOURCES			
Pension expense	8,249,426	1,395,525	9,644,951
OPEB expense	-	1,070,262	1,070,262
TOTAL DEFERRED INFLOWS OF RESOURCES	8,249,426	2,465,787	10,715,213
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	15,763,442	4,926,209	20,689,651
NET POSITION			
Net investment in capital assets	192,086	1,056,728	1,248,814
Restricted for:			
Program income	1,572,454	195,356	1,767,810
Unrestricted	(3,145,532)	(2,939,547)	(6,085,079)
TOTAL NET POSITION	$ (1,380,992)	$ (1,687,463)	$ (3,068,455)

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, 2022

		.....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	$ 20,186,159	$ 3,666,017	$ 19,448,831	$ -	$ 2,928,689	$ -	$ 2,928,689
Library System	2,738,481	318,948	544,443	97,034	-	(1,778,056)	(1,778,056)
TOTAL COMPONENT UNITS	$ 22,924,640	$ 3,984,965	$ 19,993,274	$ 97,034	2,928,689	(1,778,056)	1,150,633
GENERAL REVENUES							
Miscellaneous					-	66	66
Unrestricted investment earnings					-	1,273	1,273
Grants and contributions not restricted to a specific program					-	2,647,805	2,647,805
TOTAL GENERAL REVENUES AND TRANSFERS					-	2,649,144	2,649,144
CHANGES IN NET POSITION					2,928,689	871,088	3,799,777
NET POSITION, Beginning					(4,309,681)	(2,558,551)	(6,868,232)
NET POSITION, Ending					$ (1,380,992)	$ (1,687,463)	$ (3,068,455)

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 vote 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 not 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 County owns and maintains all buildings for the Health Department and Library System, and the County has the ability to impose its will upon the Health Department. During fiscal year 2022, the County supplemented the Health Department's budget in the amount of $783,845. 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 Hall County Board of Commissioners. The County provides the majority of funding for the Library. During fiscal year 2022, the County supplemented the Library's budget in the amount of $2,647,805. 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. The County should accrue a governmental fund liability and expenditure in the period in which the County incurs the liability. In accordance with this basic rule, salaries, professional services, supplies, utilities, travel, and similar items are recognized as expenditures in the period in which the County received the goods or services. 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 Services Special Revenue Fund* accounts for property taxes levied for the operations of the County Fire Department.

The *Multiple Grants Fund* accounts for funds received as grants from state and federal sources to be used for specific capital and operating expenditures.

The *American Rescue Plan Act Fund* accounts for funds received under the federal ARPA grant program.

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 *Fiduciary Funds* are custodial in nature and do not represent results of operations or have a measurement focus. Custodial 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, and Sheriff 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 the portion of tap fees intended to recover the cost of connecting new customers to the system as operating revenue. 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 2021 digest year were payable on November 15, 2021. Interest and penalties are assessed on taxes not paid by this date. The taxes are subject to lien after February 15, 2022.

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 Tax Commissioner 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 services 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 discounts 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 2022 was $46,107. None of these costs were capitalized in 2022.

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 2022.

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 assets 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 and 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 assets 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 expense 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 OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the OPEB 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 Director of Financial Services 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, 2022, are as follows:

	Governmental Activities	Business-type Activities
Net investment in capital assets:		
Cost of capital assets	$ 800,033,946	$ 167,457,710
Less accumulated depreciation	(425,314,141)	(42,991,528)
Book value	374,719,805	124,466,182
Retainage and accounts payable related to construction	(5,881,677)	(97,759)
Less capital related debt	(13,275,614)	(26,371,288)
Total net investment in capital assets	$ 355,562,514	$ 97,997,135

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 $93,373,587 of restricted net position, of which $16,544,060 is restricted by enabling legislation.

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

Restricted:

Multiple Grant Fund
Public Safety programs - To account for funds received from grants restricted by grantors for various public safety purposes. $ 25,431

Fire Services Fund
Public Safety programs - For funds restricted for fire services from a separate tax levy. 8,788,615

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.	62,573,863

Impact Fees Fund

Impact Fee projects - For funds received from impact fees that have not been spent.	7,201,868

Non-Major Special Revenue Funds

Street lighting	
Special Assessments Fund - To account for funds received from special assessments for street lighting.	337,417
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.	3,485,380
Law Library Fund - To account for funds collected from fines and forfeitures to be used for the operation of the Law Library.	406,704
Public Safety programs	
Emergency Telephone System (E911) Services Fund - To account for funds to operate the E911 center as restricted by the OCGA-46-5.	1,362,302
Restricted Programs Fund - To account for funds collected from various sources to be used for the benefit of inmates and/or other public safety programs.	4,312,849
Emergency Services Fund - To account for funds collected from a levied property tax to operate Emergency Services provided by the County.	2,954,007
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.	1,316,577
Restricted Programs Fund - To account for funds donated for scholarships.	250
Parks and Leisure Services Fund - To account for funds collected from a levied property tax for maintenance and operations of County Parks and Recreation facilities.	1,163,373

Housing and Development programs	
Restricted Programs Fund - To account for funds received from grants restricted by grantors for housing programs.	147,668
Development Services 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.	2,440,102
Total Restricted Fund Balance	$ 96,516,406
Assigned:	
General Fund	
For future costs related to the County compensation study.	$ 6,500,000
Capital Projects Fund	
For funding of future projects outlined in the capital improvement plan	18,657,899
Nonmajor Capital Projects Funds	
State Road Fund - For road infrastructure and maintenance.	2,625,844
Total Assigned Fund Balance	$ 27,783,743

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 unused appropriations lapse at fiscal year-end, with the exception of in-progress capital projects.

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 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 June 30, 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: A budget is not a fixed revenue and spending plan and requires 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 must be reappropriated during the annual budget process.

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 June 30, 2022, 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, 2022, the County had the following investments:

Investment Type:	Fair Value	Rating (Standard & Poors)
Corporate Bonds	$ 6,372,178	N/A
Total Debt Securities	$ 6,372,178	

	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
Corporate Bonds	$ 1,500,000	$ -	$ 4,872,178	$ 6,372,178
Total Debt Securities	$ 1,500,000	$ -	$ 4,872,178	$ 6,372,178
Maximum Investment	23.54%	-%	76.46%	

Cash per financial statements (page 1)	
Cash	$219,620,032
Restricted cash	1,250,000
Cash held by Fiduciary Funds (page 11)	9,158,507
Deposits	$230,028,539
Investments per financial statements	
Investments	$ 6,372,178
Investments as listed above	$ 6,372,178

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, 2022, 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, 2022, all investments are adequately secured with insurance.

NOTE 5 - RECEIVABLES

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

Governmental Activities:	General Fund	Fire Services	Multiple Grants	American Rescue Plan Act	SPLOST	Capital Projects
Receivables:						
Property Taxes	$1,239,081	$ 274,952	$ -	$ -	$ -	$ -
Accounts	741,447	-	5,673	-	4,685	419,759
Intergovernmental	3,793,988	3,111	997,736	338,542	4,611,550	133,060
Total Gross Receivables	5,774,516	278,063	1,003,409	338,542	4,616,235	552,819
Less: Allowance for Uncollectibles	(75,868)	-	-	-	-	-
Total Net Receivables	$5,698,648	$ 278,063	$1,003,409	$ 338,542	$ 4,616,235	$ 552,819

Governmental Activities, cont:	Impact Fees	Nonmajor Governmental Funds	Internal Service Funds
Receivables:			
Property Taxes	$ -	$ 160,583	$ -
Accounts	9,935	4,086,661	566,653
Intergovernmental	29,040	1,430,345	-
Total Gross Receivables	38,975	5,677,589	566,653
Less: Allowance for Uncollectibles	-	(2,785,698)	-
Total Net Receivables	$ 38,975	$ 2,891,891	$ 566,653

Property taxes receivable at June 30, 2022, consist of the following:

DIGEST YEAR	GENERAL FUND (2)	FIRE SERVICES FUND (2)	NONMAJOR GOVERNMENTAL FUNDS (2)
2022 (1)	$ 21,907	$ 7,542	$ 5,163
2021	439,562	142,370	100,698
2020	144,433	34,230	23,746
2019	150,438	24,076	18,377
2018	101,172	17,972	12,599
2017	119,569	16,289	-
2016	109,621	14,975	-
2015	73,470	9,713	-
2014	76,781	7,603	-
2013	961	115	-
2012	1,167	67	-
Total	$ 1,239,081	$ 274,952	$ 160,583

(1) 2022 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, 2022.

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	$ 58,595	$ -	$ 58,595
Accounts	657,374	75,616	732,990
Intergovernmental	-	688,326	688,326
Total Gross Receivables	715,969	763,942	1,479,911
Less: Allowance for Uncollectibles	-	-	-
Total Net Receivables	$ 715,969	$ 763,942	$ 1,479,911

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)	$ 1,239,081	$ -
Delinquent property taxes receivable (Fire Services Fund)	274,952	-
Delinquent property taxes receivable (Nonmajor governmental funds related to tax service delivery agreements)	158,150	-
Assessments (Special Assessment Fund)	2,434	-
Grant drawdowns prior to meeting all eligibility requirements (Multiple Grants Fund)	-	1,348,090
Grant drawdowns prior to meeting all eligibility requirements (ARPA Fund)	-	28,276,488
Total unavailable/unearned revenue for governmental funds	$ 1,674,617	$ 29,624,578

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	$ 1,184,296	$ 27,771
Intergovernmental	1,185,499	-
Total Gross Receivables	2,369,795	27,771
Less: Allowance for Uncollectibles	-	-
Total Net Receivables	$ 2,369,795	$ 27,771

NOTE 6 - CAPITAL ASSETS

PRIMARY GOVERNMENT

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

Governmental Activities:	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
Non-Depreciable Assets:					
Land and improvements	$ 24,918,016	$ -	$ -	$ -	$ 24,918,016
Infrastructure land and improvements	37,361,908	4,046,104	-	-	41,408,012
Construction in progress	29,472,313	26,114,508	-	(16,207,658)	39,379,163
Total non-depreciable capital assets	91,752,237	30,160,612	-	(16,207,658)	105,705,191
Depreciable Assets:					
Buildings and improvements	208,347,963	1,295,447	-	3,346,564	212,989,974
Machinery and equipment	50,937,386	3,246,033	(1,057,741)	12,861,094	65,986,772
Vehicles	40,533,828	2,944,186	(3,236,202)	-	40,241,812
Infrastructure	373,300,640	1,809,557	-	-	375,110,197
Total depreciable capital assets	673,119,817	9,295,223	(4,293,943)	16,207,658	694,328,755
Less Accumulated Depreciation for:					
Buildings and improvements	(74,920,080)	(5,366,045)	-	-	(80,286,125)
Machinery and equipment	(40,618,565)	(2,259,898)	495,248	-	(42,383,215)
Vehicles	(23,886,395)	(4,051,600)	3,197,712	-	(24,740,283)
Infrastructure	(266,785,425)	(11,119,093)	-	-	(277,904,518)
Total accumulated depreciation	(406,210,465)	(22,796,636)	3,692,960	-	(425,314,141)
Total depreciable capital assets, net	266,909,352	(13,501,413)	(600,983)	16,207,658	269,014,614
Governmental activities capital assets, net	$ 358,661,589	$ 16,659,199	$ (600,983)	$ -	$ 374,719,805

Additions to governmental activities capital assets for fiscal year ending June 30, 2022, consist of the following:

Capital Outlay	$ 37,646,277
Donated roads	1,809,558
Total	$ 39,455,835
Non-depreciable capital assets additions	$ 30,160,612
Depreciable capital assets additions	9,295,223
Total	$ 39,455,835

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	8,908,069	380,370	-	-	9,288,439
Total non-depreciable capital assets	33,623,353	380,370	-	-	34,003,723
Depreciable Assets:					
Land improvements	144,988	-	-	-	144,988
Buildings and improvements	10,460,415	-	-	-	10,460,415
Machinery and equipment	6,859,212	345,582	-	-	7,204,794
Vehicles	1,919,098	195,082	-	-	2,114,180
Water and sewer infrastructure	112,529,751	999,859	-	-	113,529,610
Total depreciable capital assets	131,913,464	1,540,523	-	-	133,453,987
Less Accumulated Depreciation for:					
Land improvements	(144,988)	-	-	-	(144,988)
Buildings	(5,344,599)	(288,615)	-	-	(5,633,214)
Machinery and equipment	(4,467,376)	(516,471)	-	-	(4,983,847)
Vehicles	(1,180,463)	(176,669)	-	-	(1,357,132)
Water and sewer lines and system	(27,706,527)	(3,165,820)	-	-	(30,872,347)
Total accumulated depreciation	(38,843,953)	(4,147,575)	-	-	(42,991,528)
Total depreciable capital assets, net	93,069,511	(2,607,052)	-	-	90,462,459
Business-type activities capital assets, net	$ 126,692,864	$ (2,226,682)	$ -	$ -	$ 124,466,182

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

Governmental Activities:	
General Government	$ 915,034
Judicial	787,636
Public Safety	7,632,478
Public Works	11,799,279
Public Health and Welfare	173,016
Recreation and Culture	1,457,191
Housing and Development	32,002
Total depreciation expense-governmental activities	$ 22,796,636
Business-type Activities:	
Water and Sewer	$ 2,409,972
Solid Waste	1,737,603
Total depreciation expense-business-type activities	$ 4,147,575

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, 2022, 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:					
Signage Upgrade County-Wide - Governmental	$ 313,416	$ 156,708	$ 156,708	$ -	SPLOST
Mulberry Creek Community Center HVAC	401,600	57,720	343,880	-	SPLOST/Capital Projects
Generator Replacement at 911 Center & Tower Suites	279,764	174,377	105,387	-	Capital Projects
Fire Logistics Warehouse	2,588,115	2,261,384	28,830	297,901	Capital Projects
Eight New Fire Pumper Trucks	5,774,650	5,762,518	-	12,132	Capital Financing Lease
Health Department Campus Improvements	10,500,000	559,927	128,040	9,812,033	American Rescue Plan Funding
MIS Router / Disaster Recovery Equipment Replacements	117,000	58,446	-	58,554	Capital Projects
Healan's Mill Park Construction	2,000,000	85,463	37,583	1,876,954	SPLOST / Impact Fees / Capital Projects
Butler Park Construction	1,581,237	114,814	303,137	1,163,286	Grant / SPLOST / Capital Projects
Tadmore Park Renovation	1,590,513	897,701	128,503	564,309	SPLOST / Impact Fees
Alberta Banks Park Renovation	1,475,000	251,341	17,259	1,206,400	SPLOST / Impact Fees / Capital Projects
Laurel Park Renovation	778,566	214,376	120,439	443,751	SPLOST / Impact Fees / Capital Projects
Trails and Greenspace Construction	7,000,000	266,763	684,334	6,048,903	SPLOST
HCGC HVAC Replacement Project	7,117,708	6,582,134	535,574	-	SPLOST / Capital Projects / American Rescue Plan Funding
HCGC Other Building Improvements	5,136,471	2,804,482	1,317,820	1,014,169	SPLOST/Capital Projects
HVAC Replacement - Jail	1,116,258	1,078,096	38,162	-	SPLOST/Capital Projects / Jail Restricted Funds
Jail Security System Upgrade	1,038,910	692,393	230,797	115,720	SPLOST / Restricted Funds
Jail Water Management Improvements	1,489,241	211,204	211,204	1,066,833	American Rescue Plan Funding / Capital Projects
Accela - Development Management Software	1,349,416	1,157,237	145,588	46,591	SPLOST/Capital Projects
Tyler Technologies - Financial Software	1,739,547	724,029	145,588	869,930	SPLOST/Capital Projects
Hall County Courthouse Building Improvements	893,621	74,448	127,463	691,710	SPLOST/Capital Projects
Fire Station #17 Construction (Less Land Purchase)	3,688,000	161,212	89,079	3,437,709	SPLOST
Various Road Projects	33,935,467	15,032,390	3,685,603	15,217,474	SPLOST / State Road Fund
	$ 91,904,500	$ 39,379,163	$ 8,580,978	$ 43,944,359	
Business-type Activities:					
Signage Upgrade - Landfill	$ 26,807	$ 13,404	$ 13,403	$ -	Landfill Fund
Glades Reservoir	7,432,932	7,351,330	-	81,602	SPLOST/Revenue Bonds
North Oconee Water Reclamation	750,000	419,686	-	330,314	SPLOST
Various Sewer Expansion Projects	27,991,050	1,497,644	14,535,663	11,957,743	SPLOST/Revenue Bonds
Backup Generator - Landfill Scalehouse	36,553	6,375	30,178	-	Landfill Fund
Water and Sewerage Projects	$ 36,237,342	$ 9,288,439	$ 14,579,244	$ 12,369,659	

DISCRETELY PRESENTED COMPONENT UNITS

Activity for the *Health Department* for the year ended June 30, 2022, was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Governmental Activities:				
Depreciable Assets:				
Machinery and equipment	$ 1,163,267	$ -	$ -	$ 1,163,267
Less Accumulated Depreciation	(933,059)	(38,122)	-	(971,181)
Capital Assets, net	$ 230,208	$ (38,122)	$ -	$ 192,086

Activity for the *Library* for the year ended June 30, 2022, was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Governmental Activities:				
Depreciable Assets:				
Machinery and equipment	$ 586,834	$ 16,120	$ (43,028)	$ 559,926
Books and collections	3,955,940	195,302	(320,470)	3,830,772
Total depreciable capital assets	4,542,774	211,422	(363,498)	4,390,698
Less Accumulated Depreciation for:				
Machinery and equipment	(504,797)	(17,192)	43,028	(478,961)
Books and collections	(2,965,381)	(210,098)	320,470	(2,855,009)
Total accumulated depreciation	(3,470,178)	(227,290)	363,498	(3,333,970)
Total depreciable capital assets, net	1,072,596	(282,307)	-	1,056,728
Capital Assets, net	$ 1,072,596	$ (282,307)	$ -	$ 1,056,728

NOTE 7 - LONG-TERM DEBT

Long-term liability activity for the year ended June 30, 2022, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
Governmental Activities:						
Contracts Payable	$ 1,085,000	$ -	$ (115,000)	$ 970,000	$ 120,000	$ 850,000
Plus: original issue premium	233,916	-	(9,241)	224,675	14,278	210,397
Total contracts payable	1,318,916	-	(124,241)	1,194,675	134,278	1,060,397
Financed purchases	6,999,155	7,513,432	(2,403,291)	12,109,296	2,710,158	9,399,138
Estimated claims payable	4,297,884	22,361,154	(21,887,933)	4,771,105	2,697,915	2,073,190
Net OPEB liability	58,785,796	10,000,036	(1,564,770)	67,221,062	-	67,221,062
Net pension liability	17,151,278	3,468,970	(12,009,284)	8,610,964	-	8,610,964
Compensated absences	5,969,566	2,514,214	(2,130,228)	6,353,552	3,812,131	2,541,421
Governmental activities long-term liabilities	$ 94,522,595	$ 45,857,806	$ (40,119,747)	$ 100,260,654	$ 9,354,482	$ 90,906,172
Business-type Activities:						
Contracts payable	$ 8,370,000	$ -	$ (485,000)	$ 7,885,000	$ 605,000	$ 7,280,000
Plus: original issue premium	2,140,644	-	(38,975)	2,101,669	71,984	2,029,685
Total contracts payable	10,510,644	-	(523,975)	9,986,669	676,984	9,309,685
Notes from direct borrowings	18,420,847	-	(2,025,793)	16,395,054	1,633,796	14,761,258
Compensated absences	106,218	70,055	(56,445)	119,828	71,896	47,932
Net OPEB liability	2,430,004	448,085	(66,750)	2,811,339	-	2,811,339
Net pension liability	881,283	124,070	(429,517)	575,836	-	575,836
Landfill closure/postclosure	14,917,550	(50,777)	1,311,634	16,178,407	180,304	15,998,103
Business-type activities long-term liabilities	$ 47,266,546	$ 591,433	$ (1,790,846)	$ 46,067,133	$ 2,562,980	$ 43,504,153
Total primary government long-term liabilities	$ 141,789,141	$ 46,449,239	$ (41,910,593)	$ 146,327,787	$ 11,917,462	$ 134,410,325

Compensated absences, net pension liability, and net other postemployment benefit liability 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 were issued to fund construction of a state patrol office.

On April 30, 2020 the County entered into a contract with Gainesville-Hall County Development Authority to issue $1,195,000 of Series 2020 Revenue Bonds to refund the Series 2009A Revenue Bonds. The bonds carry a rate of interest not to exceed 5% per annum and mature on May 1, 2029. The result of this transaction is a decrease in future debt service payments of $229,940 and present value savings, or economic gain, of $141,163.

The annual requirements to amortize contract payables outstanding as of June 30, 2022, are as follows:

June 30,	Principal	Interest	Total
2023	$ 120,000	$ 48,500	$ 168,500
2024	125,000	42,500	167,500
2025	135,000	36,250	171,250
2026	140,000	29,500	169,500
2027	145,000	22,500	167,500
2028 - 2029	305,000	23,000	328,000
	$ 970,000	$ 202,250	$ 1,172,250

Financed Purchases

After implementation of GASB 87 "Leases," the County has reclassified agreements that transfer ownership of the underlying asset by the end of the contract and do not contain termination options as financed purchases. These financed purchases relate to vehicles and equipment for public safety.

On December 28, 2017, the County entered into a $3,000,000 finance purchase agreement with U.S. Bancorp Government Leasing and Finance, Inc to finance the implementation of a records management software to be utilized by the Sheriffs Office. The outstanding balance on this agreement at June 30, 2022 was $469,414.

The County entered into multiple financed purchase agreements with Axon Enterprise, Inc. to finance body cameras and tasers to be utilized by the Sheriff's Office. As of June 30, 2022, total proceeds of $2,449,986 have been recognized and included in the machinery and equipment capital asset balance at year end (see Note 6). The outstanding balance on these agreements at June 30, 2022 was $1,802,868.

On December 20, 2019, the County entered into multiple installment sale agreements with Sterling National Bank to finance sixteen (16) Enforcer Pumper Trucks to be utilized by Fire Rescue. As of June 30, 2022, total proceeds of $11,739,050 have been recognized in the vehicle capital asset balance at year end (see Note 6). The outstanding balance on these agreements at June 30, 2022 was $9,837,014.

The annual requirements to amortize financed purchases outstanding as of June 30, 2022, are as follows:

June 30,	Principal	Interest	Total
2023	$ 2,710,158	$ 136,824	$ 2,846,982
2024	2,324,497	106,137	2,430,634
2025	2,351,156	79,424	2,430,580
2026	2,166,238	52,306	2,218,544
2027	842,604	24,777	867,381
2028 - 2029	1,714,643	19,947	1,734,590
	$ 12,109,296	$ 419,415	$ 12,528,711

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.

On April 30, 2020 the County entered into a contract with Gainesville-Hall County Development Authority to issue $8,745,000 of Series 2020 Revenue Bonds to refund the Series 2013 Variable Rate Refunding Revenue Bonds. The bonds carry a rate of interest not to exceed 5% per annum and mature on May 1, 2029. The result of this transaction is a decrease in future debt service payments of $1,488,355 and present value savings, or economic gain, of $1,454,890. The outstanding balance at June 30, 2022 was $7,885,000.

As of June 30, 2022, the annual requirements to amortize the contracts payable for business-type activities are estimated as follows:

June 30,	Principal	Interest	Total
2023	$ 605,000	$ 394,250	$ 999,250
2024	690,000	364,000	1,054,000
2025	1,075,000	329,500	1,404,500
2026	490,000	275,750	765,750
2027	825,000	251,250	1,076,250
2028-2030	4,200,000	456,000	4,656,000
Total	$ 7,885,000	$ 2,070,750	$ 9,955,750

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, 2022, the outstanding balance was $3,983,176. 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, 2022, the outstanding balance was $12,411,878. 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, 2022, the loan was paid in full.

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, 2022, are as follows:

June 30,	Principal	Interest	Total
2022	$ 1,633,796	$ 469,525	$ 2,103,321
2023	1,683,342	419,979	2,103,321
2024	1,734,822	368,499	2,103,321
2025	1,787,456	315,864	2,103,320
2026	1,841,824	261,497	2,103,321
2027-2031	7,595,109	554,649	8,149,758
2032-2033	118,705	297	119,002
Total	$ 16,395,054	$ 2,390,310	$ 18,785,364

COMPONENT UNITS

Activity for the *Health Department* for the year ended June 30, 2022, was as follows:

Governmental activities	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
Compensated absences	$ 999,098	$ 818,164	$ (763,417)	$ 1,053,845	$ 763,500	$ 290,345
Net pension liability	9,381,778	-	(3,644,704)	5,737,074	-	5,737,074
Net OPEB liability(asset)	1,856,504	-	(2,402,080)	(545,576)	-	(545,576)
Total Governmental activities	$ 12,237,380	$ 818,164	$ (6,810,201)	$ 6,245,343	$ 763,500	$ 5,481,843

Activity for the *Library* for the year ended June 30, 2022, was as follows:

Governmental activities	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
Compensated absences	$ 76,461	$ 81,235	$ (76,461)	$ 81,235	$ 32,494	$ 48,741
Net pension liability	2,584,934	-	(1,685,288)	899,646	-	899,646
Net OPEB liability	2,270,714	-	(845,594)	1,425,120	-	1,425,120
Total Governmental activities	$ 4,932,109	$ 81,235	$ (2,607,343)	$ 2,406,001	$ 32,494	$ 2,373,507

NOTE 8 - INTERFUND BALANCES AND ACTIVITY

Interfund transfers as of the year ended June 30, 2022, are as follows:

	Transfers In				
Transfers Out	General Fund	Capital Projects Fund	Other Nonmajor Governmental Funds	Water and Sewer Fund	Total - Transfers Out
General Fund	$ -	$ 8,900,000	$ 4,635,052	$ -	$ 13,535,052
Fire Services Fund	-	4,050,000	-	-	4,050,000
American Rescue Plan Fund	60,672	-	27,931	-	88,603
SPLOST Fund	-	-	-	2,349,800	2,349,800
Other Nonmajor Governmental Funds	1,967,122	315,000	6,500	-	2,288,622
Solid Waste Fund	239,250	-	-	-	239,250
Total - Transfers in	$ 2,267,044	$ 13,265,000	$ 4,669,483	$ 2,349,800	$ 22,551,327

Transfers are used to 1) supplement operating budgets, 2) help fund construction projects and debt service, and 3) allocate costs to the appropriate cost center.

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, 2022, the County has sold 5,116 gallons of the capacity, and the remaining capacity is valued at $14,272,507.

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, 2022, 44,488 gallons had been sold to developers, and the remaining capacity is valued at $1,556,000.

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, 2022, 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.

Plan A provides retirement, disability, and death benefits to plan participants and beneficiaries. 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 Plan A, as provided in Section 19.02 of the ACCG Plan Document. Plan A issues a publicly available financial report that includes financial statements and required supplementary information for 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 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 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. 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, 2021 and covered compensation (base on covered earnings for the preceding year) are shown below:

Retirees, beneficiaries and disabled participants receiving benefits		363
Terminated plan participants entitled to but not yet receiving benefits		219
Active employees participating in the Plan		76
Total number of Plan A participants		658
Covered compensation for active participants	$	6,152,462
Contributions as a percentage of its covered-employee payroll		188.00 %

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, 2021, 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, 2021 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	2.50% - 5.50%, average, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation.

Mortality rates were based on the Pub-2010 GE (50%) & PS (50%) Amt-Weighted with Scale AA to 2021 (Pre-Retirement: Employee, Post-Retirement: Retiree).

The actuarial assumptions used in the 2021 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, 2021	$ 53,563,405	$ 35,530,844	$ 18,032,561
Changes for the year:			
Service cost	62,582	-	62,582
Interest	3,586,372	-	3,586,372
Difference between expected and actual experience	(458,478)	-	(458,478)
Contribution-employer	-	7,537,443	(7,537,443)
Net investment income	-	4,901,358	(4,901,358)
Assumption Change	97,347	-	97,347
Benefit payments	(4,659,033)	(4,659,033)	-
Administrative expense	-	(47,277)	47,277
Other charges	-	(257,940)	257,940
Net changes	(1,371,210)	7,474,551	(8,845,761)
Balances at June 30, 2022*	$ 52,192,195	$ 43,005,395	$ 9,186,800

*Measurement date is as of December 31, 2020

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	$ 13,477,944	$ 9,186,800	$ 5,448,317

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, 2022, the County recognized pension expense of $77,705. At June 30, 2022, 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
Differences between expected and actual experience	$ -	$ (3,403,826)
County contributions subsequent to the measurement date	2,000,000	-
TOTAL	$ 2,000,000	$ (3,403,826)

County contributions of $2,000,000 subsequent to the measurement date are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2023.

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

Year Ended June 30,	
2023	$ (846,725)
2024	(1,219,510)
2025	(850,021)
2026	(487,570)
2027	-
Thereafter	-
	$ (3,403,826)

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 Plan B following thirty (30) days of full time employment. All active employees that are/were participants in Plan A became participants in Plan B upon its establishment in 1998. 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 6%. Employees that were/are participants in 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 may reduce its contributions to Plan B with these forfeited funds or fund a company reallocation contribution to the participants. These withdrawals are subject to a 10% penalty for withdrawal prior to age 59½.

Funding Policy

Contributions totaling $11,672,358 ($5,686,435 employer and $5,985,923 employee) were made in accordance with the Plan B guidelines and the designations by County employees.

OTHER POST-RETIREMENT BENEFITS

Plan Description

The County's 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, 2021, (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	332	$ 15,895,810
Inactive employees entitled to but not yet receiving benefits	-	-
Active employees	1,302	54,136,591
Total	1,634	$ 70,032,401
Covered compensation for active participants		$ 62,817,319
Contributions as a percentage of its covered-employee payroll		3.03 %

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 2022, the County contributed $1,901,466 to the plan. In fiscal year 2022, no member contributions were made.

Net OPEB Liability

The County's net OPEB liability is reported herein as of June 30, 2022 for the employer fiscal year and reporting period of July 1, 2021 to June 30, 2022. The values shown for this fiscal year and reporting period are based on a measurement date of July 1, 2021 and the corresponding measurement period of July 1, 2017 to July 1, 2021. The measurement of the total OPEB liability is based on a valuation date of July 1, 2021.

The total OPEB liability in the July 1, 2021 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:	1.92%
Salary Scale:	3.00%
Healthcare Cost Trend Rate:	5.71% for Pre-Medicare and 5.69% for Post-Medicare for fiscal year end 2021, 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-2021
Actuarial Cost Method:	Entry Age Actuarial Cost Method

The discount rate has been set to equal to 1.92% and represents the Municipal GO AA 20-year yield curve rate as of the measurement date.

Change in the Net OPEB Liability

	OPEB Liability	Fiduciary Net Position	Net OPEB Liability
Balances at June 30, 2021	$ 61,215,800	$ -	$ 61,215,800
Changes for the year:			
Service cost	3,916,111	-	3,916,111
Interest	1,572,580	-	1,572,580
Difference between expected and actual experience	765,286	-	765,286
Contribution-employer	-	1,901,466	(1,901,466)
Assumption Change	4,464,090	-	4,464,090
Benefit payments	(1,901,466)	(1,901,466)	-
Administrative expense	-	-	-
Other charges	-	-	-
Net changes	8,816,601	-	8,816,601
Balances at June 30, 2022*	$ 70,032,401	$ -	$ 70,032,401

*Measurement date is as of July 1, 2021

The following presents the County's net OPEB liability of the employer as of the measurement date calculated using the discount rate of 1.92%, 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 (0.92%) or 1-percentage-point higher (2.92%) than the current rate:

	1 % Decrease (0.92%)	Current Discount Rate (1.92%)	1% Increase (2.92%)
County's net OPEB liability	$ 79,551,965	$ 70,032,401	$ 62,020,647

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 5.91%, 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 (4.91%) or 1-percentage-point higher (6.91%) than the current rate:

	1 % Decrease (4.71%)	Current Trend Rate (5.71%)	1% Increase (6.71%)
County's net OPEB liability	$ 60,184,141	$ 70,032,401	$ 82,474,244

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

For the year ended June 30, 2022, under GASB 75 the County's OPEB expense was $6,670,585.

At June 30, 2022, 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	$ 654,511	$ -
Changes of assumptions	8,470,390	-
County contributions subsequent to the measurement date	2,141,978	-
TOTAL	$ 11,266,879	$ -

County contributions of $2,141,978 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, 2023.

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

Year Ended June 30,	
2023	$ 1,170,894
2024	1,170,894
2025	1,170,894
2026	1,170,894
2027	1,170,894
Thereafter	3,270,431
	$ 9,124,901

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 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, 2022, the County included in accrued expenses $1,352,645 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, 2021	$ 1,048,778	$ 18,545,274	$ (18,494,222)	$1,099,830
Year ended June 30, 2022	$ 1,099,830	$ 19,960,391	$ (19,707,576)	$1,352,645

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, Gallagher will pay all costs in excess of the retention. As of June 30, 2022, an actuarial report generated by a third-party administrator determined that reserves of $1,837,476 were necessary to pay the known claims and an estumate of incurred but not reported losses as of the 2022 fiscal year end 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, 2022, 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, 2021	$ 2,581,866	$ 1,021,394	$ (1,527,914)	$ 2,075,346
Year ended June 30, 2022	$ 2,075,346	$ 1,440,762	$ (1,678,632)	$ 1,837,476

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 2022, the County contracted with several different insurance providers for various insurance coverages.

These risks are covered through various risk financing techniques such as commercial insurance and partial self-insurance. The County established a partially self-insured program in July 2016. The self-insured retention (SIR) is the dollar amount specified in the liability insurance policy that must be paid by the County before the insurance policy will respond to a loss. The County has stop/loss insurance which is coverage that provides protection against catastrophic or unpredictable losses after the SIR has been met. The deductible is the specified amount of money that the County must pay before the insurance carrier will pay a claim. The aggregate limit is the maximum amount the insurer will reimburse the County for all covered losses during a set time period (plan year). The County's retention amount varies depending on the type of liability coverage. Once an individual claim exceeds the retention, the carrier will pay costs for that claim in excess of the retention.

Partially Self-Insured Liability Coverages

Type	Self-Insured Retention	Aggregate
Commercial Auto Liability*	$200,000	$1,000,000
Commercial General Liability	$200,000	$4,000,000
Law Enforcement Liability	$200,000	$3,000,000
Public Officials/Employment Practices Liability	$200,000	$3,000,000

**does not include auto physical damage*

Fully Insured Liability Coverages

Type	Deductible	Aggregate
Auto Physical Damage	$10,000	$1,000,000
Excess Liability	No deductible	$3,000,000
Property	$20,000	$265,219,837
Off-Duty Liability	$25,000	$2,000,000
Cyber Liability	$250,000	$3,000,000
Law Enforcement AD&D	No deductible	$50,000
Crime	$10,000	$1,000,000
Terrorism	$25,000	$260,019,448
Aviation/Drone Coverage	Various deductibles	$2,000,000

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. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). Actual claims liabilities depend on complex factors such as inflation, changes in legal doctrines, and damage awards; therefore, the process used in computing claims liability does not necessarily result in an exact amount. 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, 2022, a third-party administrator determined that approximately $1,580,984 in reported but unpaid and incurred but not reported claims were outstanding relating to fiscal year 2022 for which Hall County will be liable. Claims liabilities are reevaluated periodically to take into consideration recently settled claims, the frequency of claims, and other economic and social factors. This liability represents Hall County's portion of the liability and not the total liability including the insurer's portion.

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. The Risk Management Fund services claims for the County resulting from general liability, errors and omissions, law enforcement liability, physical damage to County vehicles, property risks, cyber security, automobile liability risks, and workers' compensation risks. All departments, agencies, and authorities of the County participate in these funds. The Risk Management Fund allocates the cost of providing claims service and claims payment by charging a "premium," which is an allocation to each department or agency. These charges, which consider recent trends in actual claims experience of the County as a whole, are accounted for as interfund services provided and used.

	Beginning of Year	Incurred Claims and Changes in Estimates	Claims Payments	End of Year
Year ended June 30, 2021	$ 999,440	$ 452,998	$ (329,730)	$ 1,122,708
Year ended June 30, 2022	$ 1,122,708	$ 960,001	$ (501,725)	$ 1,580,984

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-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	$ 71,803
American Rescue Plan Fund	4,411,792
SPLOST	21,551,540
Grant Fund	542,469
Capital Projects	3,487,861
Impact Fees	277,290
Fire Services Fund	39,500
Total governmental activities	$ 30,382,255
Enterprise Funds	
Solid Waste Disposal Facility	$ 414,491
Water and Sewer	1,283,913
Total Enterprise funds	$ 1,698,404

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 County expects such amounts, if any, to be immaterial.

The County 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 County's management that resolution of these matters will not have a material adverse effect on the financial condition of the County.

GRANT AGREEMENTS

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 or February 1, 2021.

During 2000, Hall County partnered with Georgia's Community Greenspace Program to stimulate the County's greenspace preservation efforts, aimed at permanently protecting 20 percent of its land area over a 10-year period in an initial grant amount of $732,906. Hall County and the City of Gainesville entered into an intergovernmental agreement in which Hall County will establish and administer a trust fund for the Greenspace funds. All other municipalities in Hall County declined to participate in the Greenspace Program. The total grant award of $732,906 was allocated as follows: $121,662 to the City of Gainesville and $611,244 to Hall County. The original resolution to authorize the creation of a Community Greenspace Trust Fund and adoption of a Community Greenspace Program for Hall County was adopted on November 22, 2000. 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.

HOSPITAL AUTHORITY OF HALL COUNTY

In October 2014, the County entered into an Intergovernmental Contract- South Hall Facility with the Hospital Authority to guarantee payment of the Series 2014A bonds in the amount of $206,925,000. Pursuant to the South Hall Facility Contract, the Hospital Authority issued the Series 2014A bonds and loaned such funds to the Northeast Georgia Health Systems, Inc. ("NGHS") to be used for the purpose of refunding certain prior revenue certificates of the Hospital Authority and financing certain costs of construction of a hospital in south Hall County by NGHS, and the County agreed to make payments to the trustee for the Series 2014A bonds sufficient to ensure the payment of the principal of and interest on such Series 2014A bonds to the extent funds otherwise available to the Hospital Authority from NGHS are insufficient for that purpose.

In August 2021, the Series 2014A bonds were refunded through the issuance of the Series 2021B bonds in a par amount of $242,120,000. The Intergovernmental Contract dated as of July 20, 2021 between the Hospital Authority and the County was supplemented and amended on August 26, 2021; herein referred to as the 2021 Contract. Pursuant to the 2021 Contract, the Hospital Authority issued the Series 2021B bonds and loaned such funds to the Northeast Georgia Health Systems, Inc. ("NGHS") to be used for the purpose of refunding the Series 2014A bonds of the Hospital Authority and pay all or a portion of the costs of issuance of the Series 2021B Certificates, and the County agreed to make payments sufficient to ensure the payment of the principal and interest on such Series 2021B bonds to the extent funds otherwise available to the Hospital Authority from NGHS are insufficient for that purpose. NGHS operates Northeast Georgia Medical Center, a regional hospital located in Gainesville, and operates the new hospital constructed in southern Hall County. At June 30, 2022, the outstanding balance of the Series 2021B bonds was $242,120,000.

In December 2016, a portion of the Series 2010B bonds were refunded through the issuance of the Series 2017B bonds in a par amount of $140,540,000. The Intergovernmental Contract dated as of December 1, 2016 between the Hospital Authority and the County was supplemented and amended on February 1, 2017; herein referred to as the 2017 Contract. Pursuant to the 2017 Contract, the Hospital Authority issued the Series 2017B bonds and loaned such funds to the Northeast Georgia Health Systems, Inc. ("NGHS") to be used for the purpose of refunding a portion of the Series 2010B bonds of the Hospital Authority, and the County agreed to make payments sufficient to ensure the payment of the principal of and interest on such Series 2017B bonds to the extent funds otherwise available to the Hospital Authority from NGHS are insufficient for that purpose. NGHS operates Northeast Georgia Medical Center, a regional hospital located in Gainesville, and operates the new hospital constructed in southern Hall County. At June 30, 2022, the outstanding balance of Series 2017B was $135,170,000.

The County has agreed in the 2017 Contract and the 2021 Contract (collectively, the "Hospital Contracts"), to levy an annual tax on all taxable property located within the County, within the seven mill limit specified in the Hospital Contracts, as may be necessary for the County to make the payments required of it pursuant to the Hospital Contracts. Moneys received pursuant to such levy will be applied to the payments due under the Hospital Contracts on a pro rata basis. So long as the Hospital Authority is making timely payments of debt service on the Series 2017B bonds and the Series 2021B bonds from funds required to be provided by NGHS, the County is not required to make any payments under the Hospital Contracts or to levy and collect any tax relating to the payments under the Hospital Contracts.

GAINESVILLE-HALL COUNTY DEVELOPMENT AUTHORITY

During 2008, the County entered into an intergovernmental agreement with the Gainesville-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 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 December 2012, the County entered into an agreement with the Gainesville-Hall County Development Authority (the "Authority") to secure the Authority's Series 2013 bonds for the GHCDA Economic Development Corporation Project issued on April 29, 2013. So long as the GHCDA Economic Development Corporation (the "Corporation") is making timely payments of debt service on the GHCDA Bonds from rental payments made by the Georgia Department of Labor or any future tenants occupying the building of the Corporation, the County is not required to make any payments under the GHCDA Contract or to levy and collect any tax relating to the payments under the GHCDA Contract.

In July 2020, the Series 2013 bonds were refunded through the issuance of the Series 2020 bonds in a par amount of $3,020,000. The intergovernmental agreement between the Authority and the County was supplemented and amended on July 1, 2020. At June 30, 2022, the outstanding balance of this debt was $2,785,000.

CHICOPEE WOODS AREA PARK COMMISSION

In September 2016, the County entered into an additional agreement with the Chicopee Woods Area Park Commission to guarantee payment of the Series 2016 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. The Series 2016 bonds were issued on October 25, 2016. So long as the Park Commission is making timely payments of debt service on the Park Commission Bonds from the revenues of the Chicopee Woods Golf Course, the County is not required to make any payments under the Park Commission Contract or to levy and collect any tax relating to the payments under the Contract. At June 30, 2022, the outstanding principal balance on this debt was $2,265,000.

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, 2022, the County has recorded a liability for the Allen Creek Landfill of $5,909,107, 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, 2022, the County has recorded a liability for the Candler Road landfill of $10,269,300, which represents the estimated closure and postclosure costs based on 46% of landfill capacity used to date. The County will recognize the remaining estimated cost of closure and postclosure care of $12,055,265 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2022. The County expects to close the landfill in the year 2052. 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, 2022, 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 $5,909,107. The County has accrued the difference between the estimated liability this year and the amount accrued as of June 30, 2021, 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 $11,469,107.

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 $10,269,300, which represents the estimated closure and postclosure costs based on 46% of landfill capacity used to date. The County will recognize the remaining estimated cost of closure and postclosure care of $12,055,265 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, 2022, the County paid $180,843 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, 2022, the County collected $435,235 of which $174,094 was required to be spent to promote tourism, conventions, and trade shows. The County actually spent $125,000. This was 72% of the tax receipts to be expended for these purposes under OCGA 48-13-51. The County has not complied with the requirements of this law. The County saw an unexpected growth in hotel/motel tax collections in fiscal year 2022 due to the Short Term Rental Ordinance that was adopted on March 28, 2019. The County increased its allocation to the Hall County Convention and Visitor's Bureau in fiscal year 2023 to account for the continued growth and to correct this issue.

NOTE 18 - TAX ABATEMENTS

The Gainesville-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 Hall County fiscal year ended June 30, 2022, the cumulative property tax not collected by the county due to incentive agreements was $401,776, and $477,200 was paid to Hall County through incentive agreements for the same period. Such agreements in effect resulted in an estimated $616 million in new capital investment and more than 2,100 new jobs.

NOTE 20 - SUBSEQUENT EVENTS

During August 2022, the County entered into a $2,250,000 financed purchase agreement with Motorola Solutions, Inc. to finance radios to be utilized by the Sheriff's Office.

Hall County, Georgia
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE NET PENSION LIABILITY
ACCG HALL COUNTY DEFINED BENEFIT PLAN
For the Year Ended JUNE 30, 2022
"Unaudited"

For the Year Ended June 30,	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability:								
Service cost	$ 62,582	$ 70,774	$ 78,906	$ 59,327	$ 50,974	$ 51,501	$ 49,075	$ 51,455
Interest	3,586,372	3,709,408	3,661,180	3,744,808	3,631,284	3,620,940	3,435,577	3,532,908
Difference between expected and actual experience	(458,478)	(938,502)	(190,326)	1,405,186	169,154	1,864,131	2,133,870	-
Changes of assumptions	97,347	84,443	1,852,015	2,734,219	107,458	1,082,751	1,713,200	-
Benefits payments	(4,659,033)	(4,708,521)	(4,717,104)	(4,934,933)	(4,786,023)	(4,837,700)	(4,882,706)	(4,881,533)
Net change in total pension liability	(1,371,210)	(1,782,398)	684,671	3,008,607	(827,153)	1,781,623	2,449,016	(1,297,170)
Total pension liability - beginning	53,563,405	55,345,803	54,661,132	51,652,525	52,479,678	50,698,055	48,249,039	49,546,209
Total pension liability - ending (a)	$ 52,192,195	$ 53,563,405	$ 55,345,803	$ 54,661,132	$ 51,652,525	$ 52,479,678	$ 50,698,055	$ 48,249,039
Plan fiduciary net position								
Contributions - employer	7,537,443	11,149,785	8,383,798	5,718,863	4,557,450	4,647,900	4,342,613	4,106,812
Net investment income	4,901,358	3,568,299	3,102,216	(590,829)	2,172,950	927,833	57,372	-
Interest	-	-	-	-	-	-	-	1,046,131
Benefit payments	(4,659,033)	(4,708,521)	(4,717,104)	(4,762,300)	(4,786,023)	(4,837,700)	(4,882,706)	(4,881,533)
Administrative expense	(47,277)	(50,253)	(53,427)	(40,721)	(42,274)	(49,671)	(46,098)	(47,192)
Other charges	(257,940)	(174,989)	(169,065)	(195,387)	(157,659)	(216,787)	(145,335)	(157,573)
Net change in plan fiduciary net position	7,474,551	9,784,321	6,546,418	129,626	1,744,444	471,575	(674,154)	66,645
Plan fiduciary net position - beginning	35,530,844	25,746,523	19,200,105	19,070,479	17,326,035	16,854,460	17,528,614	17,461,969
Plan fiduciary net position - ending (b)	$ 43,005,395	$ 35,530,844	$ 25,746,523	$ 19,200,105	$ 19,070,479	$ 17,326,035	$ 16,854,460	$ 17,528,614
Net pension liability - ending (a) - (b)	$ 9,186,800	$ 18,032,561	$ 29,599,280	$ 35,461,027	$ 32,582,046	$ 35,153,643	$ 33,843,595	$ 30,720,425
Plan fiduciary net position as a percentage of the total pension liability	82.40%	66.30%	46.50%	35.10%	36.90%	33.00%	33.20%	36.30%
Covered payroll	$ 6,152,462	$ 6,942,049	$ 7,794,572	$ 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	149.32%	259.76%	379.74%	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, 2022
"Unaudited"

For the Year Ended June 30,	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Contractually required contribution	$ 5,447,243	$ 5,401,174	$ 5,309,646	$ 4,592,091	$ 4,557,450	$ 4,647,900	$ 4,342,613	$ 4,106,812	$ 3,492,226	$ 3,044,160
Contributions in relation to the contractually required contribution	7,537,443	11,566,719	8,383,798	5,718,863	4,557,450	4,647,900	4,342,613	4,106,812	3,716,842	3,412,489
Contribution deficiency (excess)	$ (2,090,200)	$ (6,165,545)	$ (3,074,152)	$(1,126,772)	$ -	$ -	$ -	$ -	$ (224,616)	$ (368,329)
County's covered payroll	$ 5,640,855	$ 6,152,462	$ 6,942,049	$ 7,794,572	$ 7,481,821	$ 8,340,711	$ 9,150,653	$ 8,918,269	$ 9,598,157	$ 9,670,874
Contributions as a percentage of covered payroll	133.62%	188.00%	120.77%	73.37%	60.91%	55.73%	47.46%	46.05%	38.72%	35.29%

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, 2022
"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, 2021. The following actuarial methods and assumptions were used to determine the contractually required contributions for the year ended June 30, 2022 reported in that schedule:

Measurement Date	December 31, 2021
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	2.50% - 5.50%, 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, 2022
"Unaudited"

Fiscal Year Ending June 30,	2022	2021	2020	2019	2018
Total OPEB liability					
Service cost	$ 3,916,111	$ 3,044,183	$ 3,000,380	$ 2,928,233	$ 2,842,945
Interest	1,572,580	1,614,220	1,788,183	1,770,109	1,650,582
Differences between expected and actual experience	765,286	4,715,115	(3,043,130)	(2,974,155)	-
Changes in assumptions	4,464,090	4,134,483	2,344,703	(374,717)	-
Benefit payments, including refunds of employee contributions	(1,901,466)	(1,628,520)	(2,281,233)	(1,221,309)	(1,221,309)
Net changes in total OPEB liability	8,816,601	11,879,481	1,808,903	128,161	3,272,218
Total OPEB liability - beginning	61,215,800	49,336,319	47,527,416	47,399,255	44,127,037
Total OPEB liability - ending (a)	$ 70,032,401	$ 61,215,800	$ 49,336,319	$ 47,527,416	$ 47,399,255
Plan fiduciary net position					
Contributions - employer	$ 1,901,466	$ 1,628,520	$ 2,281,233	$ 1,221,309	$ 1,221,309
Benefit payments, including refunding of employee contributions	(1,901,466)	(1,628,520)	(2,281,233)	(1,221,309)	(1,221,309)
Net change is plan fiduciary net position	-	-	-	-	-
Plan fiduciary net position - beginning	-	-	-	-	-
Plan fiduciary net position - ending (b)	-	-	-	-	-
Net OPEB liability - ending (a)-(b)	$ 70,032,401	$ 61,215,800	$ 49,336,319	$ 47,527,416	$ 47,399,255
Plan fiduciary net position as a percentage of the total OPEB liability	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %
Covered payroll	$ 62,817,319	$ 61,389,143	$ 60,401,923	$ 59,524,534	$ 61,754,683
Net OPEB liability as a percentage of covered payroll	111.49 %	99.72 %	81.68 %	79.85 %	76.75 %

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, 2022
"Unaudited"

Fiscal Year Ending June 30,	2022	2021	2020	2019	2018
Actuarially Determined Contribution	$ 1,901,466	$ 1,628,520	$ 2,281,233	$ 1,221,309	$ 1,221,309
Contributions in relation to the Actuarially Determined Contribution	1,901,466	1,628,520	2,281,233	1,221,309	1,221,309
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Expected covered payroll	$ 70,346,582	$ 62,817,319	$ 61,389,143	$ 60,401,923	$ 59,524,534
Contributions as a percentage of covered payroll	2.70 %	2.59 %	3.72 %	2.02 %	2.05 %

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, 2022
"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, 2022
(Required Supplementary Information)

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 31,483,262	$ 31,483,262	$ 31,483,262	$ -
RESOURCES (INFLOWS)				
Taxes	91,631,002	101,474,439	104,369,382	2,894,943
Licenses and permits	2,301,850	2,301,850	2,737,895	436,045
Intergovernmental	1,216,014	1,239,205	1,358,136	118,931
Fines and forfeitures	4,696,117	4,894,321	4,454,439	(439,882)
Charges for services	10,876,760	10,876,760	11,394,201	517,441
Investment income	50,545	50,545	-	(50,545)
Miscellaneous	52,552	52,552	78,125	25,573
Sale of county property	25,000	25,000	978,965	953,965
Capital lease proceeds	-	-	1,603,240	1,603,240
Transfers in	1,201,359	1,201,359	2,267,044	1,065,685
Total Resources (Inflows)	112,051,199	122,116,031	129,241,427	7,125,396
AMOUNTS AVAILABLE FOR APPROPRIATION	143,534,461	153,599,293	160,724,689	7,125,396
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
General Government				
Administration	1,891,869	2,043,693	2,042,479	1,214
Elections	1,494,774	1,486,108	1,483,863	2,245
Financial administration	1,654,886	1,637,008	1,636,526	482
Business license	249,242	259,784	258,850	934
Purchasing	454,044	403,524	402,830	694
Law	292,393	401,143	396,902	4,241
Data processing/MIS	2,491,451	2,291,351	2,290,774	577
Human resources	954,506	825,099	824,059	1,040
Tax commissioner	2,594,774	2,696,003	2,695,497	506
Tax assessor-real property	2,601,442	2,479,328	2,478,812	516
Risk management	1,800,000	1,487,000	1,486,954	46
Buildings	3,211,670	3,376,003	3,375,422	581
General engineering	495,209	489,900	484,583	5,317
General services	5,531,127	13,415,456	13,414,506	950
Agencies	205,142	226,843	226,843	-
Total General Government	25,922,529	33,518,243	33,498,900	19,343
Judicial				
Judicial administration	692,875	633,654	631,154	2,500
Superior court	4,233,006	4,374,074	4,370,174	3,900
Clerk of superior court	3,316,821	3,357,834	3,357,016	818
District attorney	2,248,397	2,422,505	2,422,089	416
State court	1,981,437	1,898,597	1,894,741	3,856
Magistrate court	1,622,295	1,635,406	1,635,038	368
Probate court	1,054,312	1,011,085	1,011,027	58
Juvenile court	2,192,943	2,245,518	2,245,063	455
Probation services	1,375,241	1,410,186	1,409,792	394
Public defender	1,927,414	1,846,792	1,842,148	4,644
Solicitor	1,933,609	1,973,422	1,973,329	93
Other judicial	1,494,803	1,467,314	1,464,664	2,650
Total Judicial	24,073,153	24,276,387	24,256,235	20,152
Public Safety				
Sheriff	26,440,643	28,227,468	28,225,649	1,819
Detention center	19,970,243	19,876,818	19,875,900	918
Correctional institute	4,311,406	4,435,670	4,434,486	1,184
Coroner	350,557	437,705	437,608	97
E-911	900,000	900,000	900,000	-
Agencies	9,697	9,697	9,697	-
Animal shelter	2,110,614	2,009,411	2,009,361	50
Total Public Safety	54,093,160	55,896,769	55,892,701	4,068
Public Health and Welfare				
Health department	870,386	870,436	870,427	9
Public welfare	1,281,926	2,052,117	2,051,882	235
Community Center	677,905	677,905	677,905	-
Agencies	180,825	180,825	180,825	-
Total Public Health and Welfare	3,011,042	3,781,283	3,781,039	244

HALL COUNTY, GEORGIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2022
(Required Supplementary Information)

CONTINUED.....	BUDGET AMOUNTS ORIGINAL	FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Recreation and Culture				
Library	2,870,947	2,681,747	2,681,733	14
Agriculture center	362,602	288,072	287,509	563
Other recreation and culture	193,445	193,445	193,445	-
Total Recreation and Culture	3,426,994	3,163,264	3,162,687	577
Housing and development				
Conservation	162,505	146,590	145,684	906
Building inspection	841,869	856,894	856,863	31
Agencies	227,750	227,750	227,750	-
County agent	292,197	248,851	247,447	1,404
Total Housing and Development	1,524,321	1,480,085	1,477,744	2,341
TOTAL CHARGES TO APPROPRIATIONS	112,051,199	122,116,031	122,069,306	46,725
CHANGE IN FUND BALANCE	-	-	7,172,121	7,172,121
FUND BALANCE, End of year	$ 31,483,262	$ 31,483,262	$ 38,655,383	$ 7,172,121

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 SERVICES
For the Year Ended JUNE 30, 2022
(Required Supplementary Information)

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 8,915,904	$ 8,915,904	$ 8,915,904	$ -
RESOURCES (INFLOWS)				
Taxes	31,418,059	34,249,793	34,282,535	32,742
Intergovernmental	10,725	10,725	8,416	(2,309)
Charges for services	160,248	160,248	182,526	22,278
Investment income	15,000	15,000	20,259	5,259
Miscellaneous	-	-	16,433	16,433
Total Resources (Inflows)	31,604,032	34,435,766	34,510,169	74,403
AMOUNTS AVAILABLE FOR APPROPRIATION	40,519,936	43,351,670	43,426,073	74,403
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	31,604,032	34,435,766	34,428,777	6,989
TOTAL CHARGES TO APPROPRIATIONS	31,604,032	34,435,766	34,428,777	6,989
CHANGE IN FUND BALANCE	-	-	81,392	81,392
FUND BALANCE, End of year	$ 8,915,904	$ 8,915,904	$ 8,997,296	$ 81,392

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
MULTIPLE GRANTS FUND
For the Year Ended JUNE 30, 2022
(Required Supplementary Information)

	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	20,866,454	26,113,809	18,226,989	(7,886,820)
Charges for services	-	-	2,573	2,573
Contributions and donations	8,200	28,200	7,793	(20,407)
Miscellaneous	6,159,060	5,215	-	(5,215)
Total Resources (Inflows)	27,033,714	26,147,224	18,237,355	(7,909,869)
AMOUNTS AVAILABLE FOR APPROPRIATION	27,059,145	26,172,655	18,262,786	(7,909,869)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
General government	12,513,435	2,350,000	-	2,350,000
Judicial	1,903,048	4,848,000	3,722,045	1,125,955
Public safety	322,538	338,706	192,310	146,396
Public works	3,633,231	515,392	32,747	482,645
Public health and welfare	65,000	68,000	63,770	4,230
Recreation and culture	5,215	5,215	-	5,215
Housing and development	8,591,247	18,021,911	14,226,483	3,795,428
TOTAL CHARGES TO APPROPRIATIONS	27,033,714	26,147,224	18,237,355	7,909,869
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
BUDGETARY COMPARISON SCHEDULE
AMERICAN RESCUE PLAN ACT
For the Year Ended JUNE 30, 2022
(Required Supplementary Information)

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ -	$ -	$ -	$ -
RESOURCES (INFLOWS)				
Intergovernmental	-	16,336,899	11,711,644	(4,625,255)
Total Resources (Inflows)	-	16,336,899	11,711,644	(4,625,255)
AMOUNTS AVAILABLE FOR APPROPRIATION	-	16,336,899	11,711,644	(4,625,255)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Judicial	-	363,088	362,926	162
Public health and welfare	-	15,973,811	11,348,718	4,625,093
TOTAL CHARGES TO APPROPRIATIONS	-	16,336,899	11,711,644	4,625,255
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.

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.

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 Services – to account for funds collected from levied property tax for maintenance and operations of County Parks and Recreation facilities.

Development Services – 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 Services – 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 Road - 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, 2022

	SPECIAL REVENUE FUNDS											CAPITAL PROJECTS FUND	
ASSETS	EMERGENCY TELEPHONE SERVICES FUND	PARKS MARINA FUND	SPECIAL ASSESSMENTS FUND	RESTRICTED PROGRAMS FUND	LAW LIBRARY FUND	ALLEN CREEK SOCCER COMPLEX FUND	PARKS & LEISURE SERVICES FUND	DEVELOPMENT SERVICES FUND	EMERGENCY SERVICES FUND	SUBTOTAL SPECIAL REVENUE FUNDS	STATE ROAD FUND	TOTAL NONMAJOR GOVERNMENTAL FUNDS
Cash	$ 823,136	$ 1,159,029	$ 353,341	$ 8,274,098	$ 416,123	$ 15,005	$ 1,331,410	$ 2,650,947	$ 2,231,680	$ 17,254,769	$ 2,625,844	$ 19,880,613
Receivables (net of allowance for uncollectibles)	732,241	192,081	2,434	316,749	-	10,465	35,302	447,447	1,155,172	2,891,891	-	2,891,891
Prepaid items	14,447	2,749	-	23,056	-	2,275	3,561	170,538	31,437	248,063	-	248,063
Inventories	-	-	-	40,089	-	-	-	78,084	216,951	335,124	-	335,124
TOTAL ASSETS	$ 1,569,824	$ 1,353,859	$ 355,775	$ 8,653,992	$ 416,123	$ 27,745	$ 1,370,273	$ 3,347,016	$ 3,635,240	$ 20,729,847	$ 2,625,844	$ 23,355,691
LIABILITIES AND FUND BALANCES												
Liabilities												
Accounts payable	$ 102,418	$ 24,175	$ 15,924	$ 347,863	$ 9,419	$ 25,357	$ 94,149	$ 440,627	$ 156,902	$ 1,216,834	$ -	$ 1,216,834
Other accrued items	90,657	10,358	-	47,670	-	2,388	78,196	145,750	220,702	595,721	-	595,721
Deposits held	-	-	-	249,167	-	-	-	-	-	249,167	-	249,167
TOTAL LIABILITIES	193,075	34,533	15,924	644,700	9,419	27,745	172,345	586,377	377,604	2,061,722	-	2,061,722
DEFERRED INFLOWS OF RESOURCES												
Unavailable revenue - property taxes	-	-	-	-	-	-	30,994	71,915	55,241	158,150	-	158,150
Unavailable revenue -other	-	-	2,434	-	-	-	-	-	-	2,434	-	2,434
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	2,434	-	-	-	30,994	71,915	55,241	160,584	-	160,584
TOTAL LIABILITIES, AND DEFERRED INFLOWS OF RESOURCES	193,075	34,533	18,358	644,700	9,419	27,745	203,339	658,292	432,845	2,222,306	-	2,222,306
FUND BALANCES												
Nonspendable:												
Prepaid expenditure	14,447	2,749	-	23,056	-	-	3,561	170,538	31,437	245,788	-	245,788
Inventories	-	-	-	40,089	-	-	-	78,084	216,951	335,124	-	335,124
Restricted:												
Special assessments	-	-	337,417	-	-	-	-	-	-	337,417	-	337,417
Judicial programs	-	-	-	3,485,380	406,704	-	-	-	-	3,892,084	-	3,892,084
Public safety programs	1,362,302	-	-	4,312,849	-	-	-	-	2,954,007	8,629,158	-	8,629,158
Recreation and culture programs	-	1,316,577	-	250	-	-	1,163,373	-	-	2,480,200	-	2,480,200
Housing and development programs	-	-	-	147,668	-	-	-	2,440,102	-	2,587,770	-	2,587,770
Assigned:												
Capital equipment and infrastructure	-	-	-	-	-	-	-	-	-	-	2,625,844	2,625,844
TOTAL FUND BALANCES	1,376,749	1,319,326	337,417	8,009,292	406,704	-	1,166,934	2,688,724	3,202,395	18,507,541	2,625,844	21,133,385
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 1,569,824	$ 1,353,859	$ 355,775	$ 8,653,992	$ 416,123	$ 27,745	$ 1,370,273	$ 3,347,016	$ 3,635,240	$ 20,729,847	$ 2,625,844	$ 23,355,691

Hall County, Georgia
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended JUNE 30, 2022

	SPECIAL REVENUE FUNDS											CAPITAL PROJECTS FUND	
REVENUES	EMERGENCY TELEPHONE SERVICE FUND	PARKS MARINA FUND	SPECIAL ASSESSMENTS FUND	RESTRICTED PROGRAMS FUND	HOTEL/ MOTEL TAX FUND	LAW LIBRARY FUND	ALLEN CREEK SOCCER COMPLEX FUND	PARKS & LEISURE SERVICES FUND	DEVELOPMENT SERVICES FUND	EMERGENCY SERVICES FUND	SUBTOTAL SPECIAL REVENUE FUNDS	STATE ROAD FUND	TOTAL NONMAJOR GOVERNMENTAL FUNDS
Taxes	$ -	$ -	$ -	$ -	$ 435,235	$ -	$ -	$ 2,919,483	$ 6,200,169	$ 5,985,068	$ 15,539,955	$ -	$ 15,539,955
Licenses and permits	-	-	-	-	-	-	-	-	296,390	-	296,390	-	296,390
Intergovernmental	1,317	-	-	1,466,698	-	-	31,687	2,981	456,051	-	1,958,734	2,006,432	3,965,166
Fines and forfeitures	-	-	-	743,432	-	146,534	-	-	-	-	889,966	-	889,966
Charges for services	4,319,692	1,033,434	1,210,573	1,894,268	-	-	82,635	640,638	12,395	5,736,539	14,930,174	-	14,930,174
Contributions and donations	-	-	-	19,541	-	-	-	750	-	-	20,291	-	20,291
Interest income	1,666	1,739	-	-	-	115	-	2,320	5,946	3,587	15,373	-	15,373
Miscellaneous	16,061	-	-	19,516	-	-	-	7,577	23,541	13,430	80,125	-	80,125
TOTAL REVENUES	4,338,736	1,035,173	1,210,573	4,143,455	435,235	146,649	114,322	3,573,749	6,994,492	11,738,624	33,731,008	2,006,432	35,737,440
EXPENDITURES													
Current Expenditures													
Judicial	-	-	-	989,812	-	116,522	-	-	-	-	1,106,334	-	1,106,334
Public safety	4,732,977	-	-	2,524,114	-	-	-	-	-	11,493,875	18,750,966	-	18,750,966
Public works	-	-	1,028,797	-	-	-	-	-	5,804,913	-	6,833,710	1,831,704	8,665,414
Public health and welfare	-	-	-	5,300	-	-	-	-	-	-	5,300	-	5,300
Recreation and culture	-	693,544	-	-	125,000	-	294,534	4,170,680	-	-	5,283,758	-	5,283,758
Housing and development	-	-	-	3,323	-	-	-	-	2,425,319	-	2,428,642	-	2,428,642
Capital outlay	-	-	-	387,705	-	-	-	-	-	-	387,705	-	387,705
Debt service													
Principal	-	-	-	129,826	-	-	-	-	-	-	129,826	-	129,826
TOTAL EXPENDITURES	4,732,977	693,544	1,028,797	4,040,080	125,000	116,522	294,534	4,170,680	8,230,232	11,493,875	34,926,241	1,831,704	36,757,945
EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES	(394,241)	341,629	181,776	103,375	310,235	30,127	(180,212)	(596,931)	(1,235,740)	244,749	(1,195,233)	174,728	(1,020,505)
OTHER FINANCING SOURCES (USES)													
Transfers in	900,000	-	-	589,140	-	-	193,445	787,031	2,199,867	-	4,669,483	-	4,669,483
Transfers out	(400,000)	-	(200,000)	(6,500)	(310,235)	-	(106,887)	(50,000)	(975,000)	(240,000)	(2,288,622)	-	(2,288,622)
TOTAL OTHER FINANCING SOURCES (USES)	500,000	-	(200,000)	582,640	(310,235)	-	86,558	737,031	1,224,867	(240,000)	2,380,861	-	2,380,861
NET CHANGE IN FUND BALANCES	105,759	341,629	(18,224)	686,015	-	30,127	(93,654)	140,100	(10,873)	4,749	1,185,628	174,728	1,360,356
FUND BALANCES, Beginning of year	1,270,990	977,697	355,641	7,323,277	-	376,577	93,654	1,026,834	2,699,597	3,197,646	17,321,913	2,451,116	19,773,029
FUND BALANCES, End of year	$ 1,376,749	$ 1,319,326	$ 337,417	$ 8,009,292	$ -	$ 406,704	$ -	$ 1,166,934	$ 2,688,724	$ 3,202,395	$ 18,507,541	$ 2,625,844	$ 21,133,385

Hall County, Georgia
EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended JUNE 30, 2022

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 1,270,990	$ 1,270,990	$ 1,270,990	$ -
RESOURCES (INFLOWS)				
Intergovernmental	-	-	1,317	1,317
Charges for services	4,159,782	4,223,419	4,319,692	96,273
Investment income	1,000	1,000	1,666	666
Miscellaneous	13,584	13,584	16,061	2,477
Transfer in	900,000	900,000	900,000	-
Total Resources (Inflows)	5,074,366	5,138,003	5,238,736	100,733
AMOUNTS AVAILABLE FOR APPROPRIATION	6,345,356	6,408,993	6,509,726	100,733
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	5,074,366	5,138,003	5,132,977	5,026
TOTAL CHARGES TO APPROPRIATIONS	5,074,366	5,138,003	5,132,977	5,026
CHANGE IN FUND BALANCE	-	-	105,759	105,759
FUND BALANCE, End of year	$ 1,270,990	$ 1,270,990	$ 1,376,749	$ 105,759

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, 2022

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 977,697	$ 977,697	$ 977,697	$ -
RESOURCES (INFLOWS)				
Charges for services	788,826	799,541	1,033,434	233,893
Investment income	1,500	1,500	1,739	239
Miscellaneous	200	200	-	(200)
Total Resources (Inflows)	790,526	801,241	1,035,173	233,932
AMOUNTS AVAILABLE FOR APPROPRIATION	1,768,223	1,778,938	2,012,870	233,932
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Recreation and culture	790,526	801,241	693,544	107,697
TOTAL CHARGES TO APPROPRIATIONS	790,526	801,241	693,544	107,697
CHANGE IN FUND BALANCE	-	-	341,629	341,629
FUND BALANCE, End of year	$ 977,697	$ 977,697	$ 1,319,326	$ 341,629

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, 2022

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 355,641	$ 355,641	$ 355,641	$ -
RESOURCES (INFLOWS)				
Charges for services	1,215,000	1,229,000	1,210,573	(18,427)
Total Resources (Inflows)	1,215,000	1,229,000	1,210,573	(18,427)
AMOUNTS AVAILABLE FOR APPROPRIATION	1,570,641	1,584,641	1,566,214	(18,427)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public works	1,015,000	1,029,000	1,028,797	203
Transfers out	200,000	200,000	200,000	-
TOTAL CHARGES TO APPROPRIATIONS	1,215,000	1,229,000	1,228,797	203
CHANGE IN FUND BALANCE	-	-	(18,224)	(18,224)
FUND BALANCE, End of year	$ 355,641	$ 355,641	$ 337,417	$ (18,224)

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, 2022

	BUDGET AMOUNTS ORIGINAL	FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 7,323,277	$ 7,323,277	$ 7,323,277	$ -
RESOURCES (INFLOWS)				
Intergovernmental	1,252,957	1,369,903	1,466,698	96,795
Fines and forfeitures	899,702	920,378	743,432	(176,946)
Charges for services	1,616,334	1,619,688	1,894,268	274,580
Contributions and donations	22,000	22,000	19,541	(2,459)
Miscellaneous	8,500	10,100	19,516	9,416
Transfer in	471,024	521,536	589,140	67,604
Total Resources (Inflows)	4,270,517	4,463,605	4,732,595	268,990
AMOUNTS AVAILABLE FOR APPROPRIATION	11,593,794	11,786,882	12,055,872	268,990
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
General government	636,910	360,310	-	360,310
Judicial	1,180,339	1,543,724	1,150,117	393,607
Public safety	3,378,621	3,736,989	2,887,840	849,149
Public health and welfare	5,000	6,600	5,300	1,300
Housing and development	-	35,500	3,323	32,177
TOTAL CHARGES TO APPROPRIATIONS	5,200,870	5,683,123	4,046,580	1,636,543
CHANGE IN FUND BALANCE	(930,353)	(1,219,518)	686,015	1,905,533
FUND BALANCE, End of year	$ 6,392,924	$ 6,103,759	$ 8,009,292	$ 1,905,533

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, 2022

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ -	$ -	$ -	$ -
RESOURCES (INFLOWS)				
Taxes	150,000	435,235	435,235	-
Total Resources (Inflows)	150,000	435,235	435,235	-
AMOUNTS AVAILABLE FOR APPROPRIATION	150,000	435,235	435,235	-
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Recreation and culture	150,000	435,235	435,235	-
TOTAL CHARGES TO APPROPRIATIONS	150,000	435,235	435,235	-
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, 2022

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 376,577	$ 376,577	$ 376,577	$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	120,000	120,000	146,534	26,534
Investment income	-	-	115	115
Total Resources (Inflows)	120,000	120,000	146,649	26,649
AMOUNTS AVAILABLE FOR APPROPRIATION	496,577	496,577	523,226	26,649
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Judicial	120,000	120,000	116,522	3,478
TOTAL CHARGES TO APPROPRIATIONS	120,000	120,000	116,522	3,478
CHANGE IN FUND BALANCE	-	-	30,127	30,127
FUND BALANCE, End of year	$ 376,577	$ 376,577	$ 406,704	$ 30,127

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, 2022

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 93,654	$ 93,654	$ 93,654	$ -
RESOURCES (INFLOWS)				
Intergovernmental	44,900	57,500	31,687	(25,813)
Charges for services	63,940	154,691	82,635	(72,056)
Transfer in	193,445	193,445	193,445	-
Total Resources (Inflows)	302,285	405,636	307,767	(97,869)
AMOUNTS AVAILABLE FOR APPROPRIATION	395,939	499,290	401,421	(97,869)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Recreation and culture	302,285	405,636	401,421	4,215
TOTAL CHARGES TO APPROPRIATIONS	302,285	405,636	401,421	4,215
CHANGE IN FUND BALANCE	-	-	(93,654)	(93,654)
FUND BALANCE, End of year	$ 93,654	$ 93,654	$ -	$ (93,654)

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 SERVICES SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended JUNE 30, 2022

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 1,026,834	$ 1,026,834	$ 1,026,834	$ -
RESOURCES (INFLOWS)				
Taxes	2,833,291	2,833,291	2,919,483	86,192
Intergovernmental	250	250	2,981	2,731
Charges for services	447,880	590,179	640,638	50,459
Contributions and donations	-	-	750	750
Investment income	-	-	2,320	2,320
Miscellaneous	10,000	10,000	7,577	(2,423)
Transfer in	787,031	787,031	787,031	-
Total Resources (Inflows)	4,078,452	4,220,751	4,360,780	140,029
AMOUNTS AVAILABLE FOR APPROPRIATION	5,105,286	5,247,585	5,387,614	140,029
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Recreation and culture	4,078,452	4,220,751	4,220,680	71
TOTAL CHARGES TO APPROPRIATIONS	4,078,452	4,220,751	4,220,680	71
CHANGE IN FUND BALANCE	-	-	140,100	140,100
FUND BALANCE, End of year	$ 1,026,834	$ 1,026,834	$ 1,166,934	$ 140,100

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 SERVICES SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended JUNE 30, 2022

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 2,699,597	$ 2,699,597	$ 2,699,597	$ -
RESOURCES (INFLOWS)				
Taxes	6,038,582	6,233,090	6,200,169	(32,921)
Licenses and permits	130,000	300,000	296,390	(3,610)
Intergovernmental	445,628	490,628	456,051	(34,577)
Charges for services	10,072	10,072	12,395	2,323
Investment income	-	-	5,946	5,946
Miscellaneous	632	632	23,541	22,909
Transfer in	1,887,074	2,171,936	2,199,867	27,931
Total Resources (Inflows)	8,511,988	9,206,358	9,194,359	(11,999)
AMOUNTS AVAILABLE FOR APPROPRIATION	11,211,585	11,905,955	11,893,956	(11,999)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public works	5,782,690	6,705,174	6,704,913	261
Housing and development	2,729,298	2,501,184	2,500,319	865
TOTAL CHARGES TO APPROPRIATIONS	8,511,988	9,206,358	9,205,232	1,126
CHANGE IN FUND BALANCE	-	-	(10,873)	(10,873)
FUND BALANCE, End of year	$ 2,699,597	$ 2,699,597	$ 2,688,724	$ (10,873)

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 SERVICES SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended JUNE 30, 2022

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 3,197,646	$ 3,197,646	$ 3,197,646	$ -
RESOURCES (INFLOWS)				
Taxes	5,859,688	5,859,688	5,985,068	125,380
Charges for services	4,872,856	5,453,826	5,736,539	282,713
Investment income	-	-	3,587	3,587
Miscellaneous	3,600	3,600	13,430	9,830
Total Resources (Inflows)	10,736,144	11,317,114	11,738,624	421,510
AMOUNTS AVAILABLE FOR APPROPRIATION	13,933,790	14,514,760	14,936,270	421,510
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	11,154,471	11,735,441	11,733,875	1,566
TOTAL CHARGES TO APPROPRIATIONS	11,154,471	11,735,441	11,733,875	1,566
CHANGE IN FUND BALANCE	(418,327)	(418,327)	4,749	423,076
FUND BALANCE, End of year	$ 2,779,319	$ 2,779,319	$ 3,202,395	$ 423,076

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, 2022

	GROUP INSURANCE	RISK MANAGEMENT	FLEET MAINTENANCE	TOTAL
ASSETS				
Current Assets				
Cash	$ 7,019,615	$ 3,611,813	$ 44,888	$ 10,676,316
Receivables (net of allowance for uncollectibles)	566,653	-	-	566,653
Inventories	249,830	-	16,789	266,619
Prepaid items	25,682	172,227	12,364	210,273
TOTAL CURRENT ASSETS	7,861,780	3,784,040	74,041	11,719,861
TOTAL ASSETS	7,861,780	3,784,040	74,041	11,719,861
LIABILITIES				
Current Liabilities				
Accounts payable	276,135	26,916	48,792	351,843
Other accrued items	1,109	1,109	25,249	27,467
Estimated claims payable	1,352,645	1,345,270	-	2,697,915
TOTAL CURRENT LIABILITIES	1,629,889	1,373,295	74,041	3,077,225
Noncurrent Liabilities				
Estimated claims payable	-	2,073,190	-	2,073,190
TOTAL NONCURRENT LIABILITIES	-	2,073,190	-	2,073,190
TOTAL LIABILITIES	1,629,889	3,446,485	74,041	5,150,415
NET POSITION				
Unrestricted	6,231,891	337,555	-	6,569,446
TOTAL NET POSITION	$ 6,231,891	$ 337,555	$ -	$ 6,569,446

Hall County, Georgia
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
For the Year Ended JUNE 30, 2022

	GROUP INSURANCE	RISK MANAGEMENT	FLEET MAINTENANCE	TOTAL
OPERATING REVENUES				
Charges for sales and services:				
Charges to other funds	20,808,935	2,007,035	2,191,826	25,007,796
Charges to others	8,389,833	-	-	8,389,833
Total Operating Revenues	29,198,768	2,007,035	2,191,826	33,397,629
OPERATING EXPENSES				
Salaries and benefits	32,399	56,518	804,780	893,697
Other services and charges	5,691,435	40,918	243,453	5,975,806
Benefit claims	19,960,391	1,926,570	-	21,886,961
General and administrative	1,648,637	195,419	-	1,844,056
Insurance premiums	2,000,606	1,291,799	179,201	3,471,606
Repairs and maintenance	10,504	-	964,392	974,896
Total Operating Expenses	29,343,972	3,511,224	2,191,826	35,047,022
OPERATING INCOME (LOSS)	(145,204)	(1,504,189)	-	(1,649,393)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(145,204)	(1,504,189)	-	(1,649,393)
CHANGE IN NET POSITION	(145,204)	(1,504,189)	-	(1,649,393)
TOTAL NET POSITION, Beginning of year	6,377,095	1,841,744	-	8,218,839
TOTAL NET POSITION, End of year	$ 6,231,891	$ 337,555	$ -	$ 6,569,446

Hall County, Georgia
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended JUNE 30, 2022

CASH FLOWS FROM OPERATING ACTIVITIES	GROUP INSURANCE	RISK MANAGEMENT	FLEET MAINTENANCE	TOTAL
Receipts from customer	$ 8,342,482	$ -	$ 1,605	$ 8,344,087
Payments to suppliers	(9,338,027)	(1,504,607)	(1,420,780)	(12,263,414)
Payments to employees	(19,743,374)	(1,762,430)	(800,610)	(22,306,414)
Internal activity-payments from (to) other funds	20,808,935	2,007,035	2,191,826	25,007,796
Net cash provided by (used in) operating activities	70,016	(1,260,002)	(27,959)	(1,217,945)
Net increase (decrease) in cash and cash equivalents	70,016	(1,260,002)	(27,959)	(1,217,945)
CASH, Beginning of year	6,949,599	4,871,815	72,847	11,894,261
CASH, End of year	$ 7,019,615	$ 3,611,813	$ 44,888	$ 10,676,316
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	$ (145,204)	$ (1,504,189)	$ -	$ (1,649,393)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
(Increase) decrease in:				
Accounts receivable, net	(47,351)	-	1,605	(45,746)
Inventory	31,244	-	5,073	36,317
Prepaid expenses	3,636	(157)	(11,369)	(7,890)
Increase (decrease) in:				
Accounts payable	(21,725)	23,686	(27,438)	(25,477)
Other accrued items	(3,399)	252	-	(3,147)
Claims payable	252,815	220,406	-	473,221
Due to other governments	-	-	4,170	4,170
Net cash provided by (used in) operating activities	$ 70,016	$ (1,260,002)	$ (27,959)	$ (1,217,945)

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
COMBINING STATEMENT OF FIDUCIARY NET POSITION
ALL CUSTODIAL FUNDS
JUNE 30, 2022

	TAX COMMISSIONER	CLERK OF SUPERIOR COURT	PROBATE COURT	MAGISTRATE COURT	JUVENILE COURT	SHERIFF	INMATE FUND	TOTAL
ASSETS								
Cash	$ 4,218,535	$ 1,932,191	$ 134,793	$ 219,093	$ 83,196	$ 2,233,747	$ 336,952	$ 9,158,507
TOTAL ASSETS	4,218,535	1,932,191	134,793	219,093	83,196	2,233,747	336,952	9,158,507
LIABILITIES								
Amounts held for others	3,368,708	186,154	6,756	24,581	-	3,223	232,475	3,821,897
TOTAL LIABILITIES	3,368,708	186,154	6,756	24,581	-	3,223	232,475	3,821,897
NET POSITION								
Restricted for others	849,827	1,746,037	128,037	194,512	83,196	2,230,524	104,477	5,336,610
TOTAL NET POSITION	$ 849,827	$ 1,746,037	$ 128,037	$ 194,512	$ 83,196	$ 2,230,524	$ 104,477	$ 5,336,610

Hall County, Georgia
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
ALL CUSTODIAL FUNDS
For the Year Ended JUNE 30, 2022

	TAX COMMISSIONER	CLERK OF SUPERIOR COURT	PROBATE COURT	MAGISTRATE COURT	JUVENILE COURT	SHERIFF	INMATE FUND	TOTAL
ADDITIONS								
Taxes collected for other entities	$ 254,003,618	$ -	$ -	$ -	$ -	$ -	$ -	$ 254,003,618
Fees collected for other entities	-	23,686,881	753,079	627,638	51,775	-	-	25,119,373
Court individual cases	-	-	145	464,042	-	1,246,911	-	1,711,098
Inmate account deposits	-	-	-	-	-	-	1,484,495	1,484,495
TOTAL ADDITIONS	254,003,618	23,686,881	753,224	1,091,680	51,775	1,246,911	1,484,495	282,318,584
DEDUCTIONS								
Payments of taxes to other entities	253,513,722	-	-	-	-	-	-	253,513,722
Payments of fees to other entities	-	23,796,191	753,573	587,353	41,758	-	1,369,704	26,548,579
Payments to others	-	-	8,981	473,053	-	882,423	-	1,364,457
Payments to inmates	-	-	-	-	-	-	91,109	91,109
TOTAL DEDUCTIONS	253,513,722	23,796,191	762,554	1,060,406	41,758	882,423	1,460,813	281,517,867
CHANGE IN NET POSITION	489,896	(109,310)	(9,330)	31,274	10,017	364,488	23,682	800,717
TOTAL NET POSITION, Beginning of year	359,931	1,855,347	137,367	163,238	73,180	1,866,035	80,796	4,535,894
TOTAL NET POSITION, End of year	$ 849,827	$ 1,746,037	$ 128,037	$ 194,512	$ 83,196	$ 2,230,524	$ 104,477	$ 5,336,610

HALL COUNTY, GEORGIA
OTHER SUPPLEMENTAL INFORMATION
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX - SPLOST VI
Year Ended June 30, 2022

PROJECT	ORIGINAL ESTIMATED COSTS	CURRENT ESTIMATED COSTS	AMOUNT EXPENDED YEAR 1 2010	YEAR 2 2011	YEAR 3 2012	YEAR 4 2013
SPLOST VI (effective July 1, 2009)						
COUNTY PROJECTS						
Road Projects	$ 68,000,000	$ 46,325,145	$ 2,896,885	$ 8,236,752	$ 5,661,060 (2)	$ 5,259,299
Water and Sewer Projects	53,037,000	37,845,937	11,123,975	(2,401,069) (1)	2,653,244	6,201,707
Landfill	4,000,000	2,477,089	-	-	-	1,676
Recreational Facilities	21,000,000	14,242,429	2,872,270	(112,473)	4,773,381	2,084,964
Courthouse and Administration Building Projects	17,000,000	13,975,000	-	1,578,434	2,316,737	2,847,134
Fire and Emergency Projects	4,000,000	3,205,000	-	-	-	615,112
Public Safety Facilities	10,000,000	10,192,753	-	-	-	725
Public Health Facility	5,000,000	482,600	-	-	-	850
Animal Care Facility	5,000,000	2,966,591	661,541	461,613	460,031	460,031
Post Office	3,000,000	50,000	-	-	-	-
Library Facility	3,000,000	2,587,935	78,247	909,947	836,840	700,038
Welcome Center	1,500,000	-	-	-	-	-
Airport	500,000	12,500	-	-	-	-
Subtotal County Projects	195,037,000	134,362,979	17,632,918	8,673,204	16,701,293	18,171,536
MUNICIPAL PROJECTS						
City of Braselton						
Sidewalks	32,000	21,212	3,176	3,221	3,581	3,551
City of Buford						
Road Paving	141,000	93,464	14,019	14,216	15,806	15,672
City of Clermont						
Municipal Buildings	550,000	364,578	54,726	55,495	61,702	61,178
Parks	150,000	99,430	14,925	15,135	16,828	16,685
Streets & Sidewalks	250,000	165,717	24,876	25,225	28,046	27,808
Subtotal	950,000	629,725	94,527	95,855	106,576	105,671
City of Flowery Branch						
Cinnamon Cove Lift Station & Force Main Line	1,300,000	861,729	129,368	131,186	145,857	144,619
9 Police Cars (over 6 years)	200,000	132,574	19,902	20,182	22,440	22,249
Road Resurfacing and Sidewalks	500,000	331,434	49,757	50,456	56,099	55,623
City Administration Real Estate/Buildings	500,000	331,434	49,757	50,456	56,099	55,623
Subtotal	2,500,000	1,657,172	248,784	252,280	280,495	278,114
City of Gainesville						
Previously Incurred Debt	7,500,000	4,971,515	746,329	723,625	874,871	831,904
New Public Safety Facility	13,000,000	8,617,293	1,293,637	1,254,283	1,516,443	1,441,967
Fire Station Replacement	6,500,000	4,308,647	646,818	627,141	758,221	720,983
	2,500,000	1,657,172	248,776	241,208	291,624	277,301
Downtown Streetscape	3,000,000	1,988,606	298,532	289,450	349,948	332,762
Parks & Recreation	3,000,000	1,988,606	298,532	289,450	349,948	332,762
Subtotal	35,500,000	23,531,839	3,532,624	3,425,157	4,141,055	3,937,679
City of Gillsville						
Road Improvements	40,000	26,515	3,980	4,036	4,488	4,450
Community Park Upgrades	95,000	62,973	9,454	9,586	10,659	10,568
Downtown Improvements	105,000	69,601	10,449	10,596	11,780	11,680
Subtotal	240,000	159,088	23,883	24,218	26,927	26,698
City of Lula						
Road Resurfacing	300,000	198,861	29,854	30,274	33,660	33,374
Parks & Recreation	300,000	198,861	29,854	30,274	33,660	33,374
Water System and Sewer Projects	1,300,000	861,729	129,370	131,187	145,859	144,620
Subtotal	1,900,000	1,259,451	189,078	191,735	213,179	211,368
City of Oakwood						
Infrastructure Projects	1,500,000	994,303	149,269	151,366	168,296	166,866
Transportation Project	200,000	132,574	19,902	20,182	22,439	22,249
Transportation Project	1,200,000	795,442	119,415	121,093	134,636	133,493
Sewer Project	800,000	530,295	79,610	80,729	89,758	88,995
Subtotal	3,700,000	2,452,614	368,196	373,370	415,129	411,603
Subtotal Municipal Projects	44,963,000	29,804,566	4,474,287	4,380,052	5,202,748	4,990,356
TOTAL SPLOST VI	$ 240,000,000	$ 164,167,545	$ 22,107,205	$ 13,053,256	$ 21,904,041	$ 23,161,892

(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.

(cont.)

HALL COUNTY, GEORGIA
OTHER SUPPLEMENTAL INFORMATION
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX - SPLOST VI
Year Ended June 30, 2022

PROJECT	ORIGINAL ESTIMATED COSTS	CURRENT ESTIMATED COSTS	AMOUNT EXPENDED YEAR 5 2014	YEAR 6 2015	YEAR 7 2016	YEAR 8 2017
SPLOST VI (effective July 1, 2009)						
COUNTY PROJECTS						
Road Projects	$ 68,000,000	$ 46,325,145	$ 7,740,375	$ 6,120,741	$ 3,854,052	$ 1,837,043
Water and Sewer Projects	53,037,000	37,845,937	(2) 12,729,359	7,828,946	825,386	41,628
Landfill	4,000,000	2,477,089	10,515	1,988,598	473,168	3,132
Recreational Facilities	21,000,000	14,242,429	222,648	2,390,250	362,570	30,912
Courthouse and Administration Building Projects	17,000,000	13,975,000	320,157	2,134,772	186,353	225,848
Fire and Emergency Projects	4,000,000	3,205,000	505,000	664,728	(2) 694,049	250,465
Public Safety Facilities	10,000,000	10,192,753	1,076,214	3,298,330	5,475,947	245,931
Public Health Facility	5,000,000	482,600	111,384	107,021	85,555	163,452
Animal Care Facility	5,000,000	2,966,591	462,800	460,575	-	-
Post Office	3,000,000	50,000	-	-	-	-
Library Facility	3,000,000	2,587,935	58,091	4,772	-	-
Welcome Center	1,500,000	-	-	-	-	-
Airport	500,000	12,500	-	12,500	-	-
Subtotal County Projects	195,037,000	134,362,979	23,236,543	25,011,233	11,957,080	2,798,411
MUNICIPAL PROJECTS						
City of Braselton						
Sidewalks	32,000	21,212	3,781	3,854	-	-
City of Buford						
Road Paving	141,000	93,464	17,162	17,010	-	-
City of Clermont						
Municipal Buildings	550,000	364,578	65,865	66,404	-	-
Parks	150,000	99,430	17,963	18,110	-	-
Streets & Sidewalks	250,000	165,717	29,938	30,183	-	-
Subtotal	950,000	629,725	113,766	114,697	-	-
City of Flowery Branch						
Cinnamon Cove Lift Station & Force Main Line	1,300,000	861,729	153,992	156,972	-	-
9 Police Cars (over 6 years)	200,000	132,574	23,691	24,150	-	-
Road Resurfacing and Sidewalks	500,000	331,434	59,228	60,374	-	-
City Administration Real Estate/Buildings	500,000	331,434	59,228	60,374	-	-
Subtotal	2,500,000	1,657,172	296,139	301,870	-	-
City of Gainesville						
Previously Incurred Debt	7,500,000	4,971,515	849,066	944,825	-	-
New Public Safety Facility	13,000,000	8,617,293	1,471,714	1,637,696	-	-
Fire Station Replacement	6,500,000	4,308,647	735,857	818,848	-	-
	2,500,000	1,657,172	283,022	314,942	-	-
Downtown Streetscape	3,000,000	1,988,606	339,626	377,930	-	-
Parks & Recreation	3,000,000	1,988,606	339,626	377,930	-	-
Subtotal	35,500,000	23,531,839	4,018,911	4,472,171	-	-
City of Gillsville						
Road Improvements	40,000	26,515	4,873	4,830	-	-
Community Park Upgrades	95,000	62,973	11,573	11,471	-	-
Downtown Improvements	105,000	69,601	12,791	12,678	-	-
Subtotal	240,000	159,088	29,237	28,979	-	-
City of Lula						
Road Resurfacing	300,000	198,861	35,551	36,225	-	-
Parks & Recreation	300,000	198,861	35,551	36,225	-	-
Water System and Sewer Projects	1,300,000	861,729	154,053	156,974	-	-
Subtotal	1,900,000	1,259,451	225,154	229,423	-	-
City of Oakwood						
Infrastructure Projects	1,500,000	994,303	177,651	181,120	-	-
Transportation Project	200,000	132,574	23,687	24,149	-	-
Transportation Project	1,200,000	795,442	142,121	144,896	-	-
Sewer Project	800,000	530,295	94,747	96,597	-	-
Subtotal	3,700,000	2,452,614	438,205	446,762	-	-
Subtotal Municipal Projects	44,963,000	29,804,566	5,142,355	5,614,766	-	-
TOTAL SPLOST VI	$ 240,000,000	$ 164,167,545	$ 28,378,898	$ 30,625,999	$ 11,957,080	$ 2,798,411

(1) Expenditures for Water and Sewer projects have been offset by proceeds from revenue bonds.

(cont.)

(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 - SPLOST VI
Year Ended June 30, 2022

PROJECT	ORIGINAL ESTIMATED COSTS	CURRENT ESTIMATED COSTS	AMOUNT EXPENDED YEAR 9 2018	YEAR 10 2019	YEAR 11 2020	YEAR 12 2021
SPLOST VI (effective July 1, 2009)						
COUNTY PROJECTS						
Road Projects	$ 68,000,000	$ 46,325,145	$ 2,699,197	$ 1,218,694 (2)	$ 284,663	$ 56,096
Water and Sewer Projects	53,037,000	37,845,937	(1,157,239)	(306,470) (2)	10,360	745
Landfill	4,000,000	2,477,089	-	-	-	-
Recreational Facilities	21,000,000	14,242,429	7,553	-	-	-
Courthouse and Administration Building Projects	17,000,000	13,975,000	2,022,408	131,467	-	-
Fire and Emergency Projects	4,000,000	3,205,000	-	-	-	-
Public Safety Facilities	10,000,000	10,192,753	9,420	9,420	9,420	9,420
Public Health Facility	5,000,000	482,600	5,389	-	-	-
Animal Care Facility	5,000,000	2,966,591	-	-	-	-
Post Office	3,000,000	50,000	-	-	-	-
Library Facility	3,000,000	2,587,935	-	-	-	-
Welcome Center	1,500,000	-	-	-	-	-
Airport	500,000	12,500	-	-	-	-
Subtotal County Projects	195,037,000	134,362,979	3,586,728	1,053,111	304,443	66,261
MUNICIPAL PROJECTS						
City of Braselton						
Sidewalks	32,000	21,212	-	-	-	-
City of Buford						
Road Paving	141,000	93,464	-	-	-	-
City of Clermont						
Municipal Buildings	550,000	364,578	-	-	-	-
Parks	150,000	99,430	-	-	-	-
Streets & Sidewalks	250,000	165,717	-	-	-	-
Subtotal	950,000	629,725	-	-	-	-
City of Flowery Branch						
Cinnamon Cove Lift Station & Force Main Line	1,300,000	861,729	-	-	-	-
9 Police Cars (over 6 years)	200,000	132,574	-	-	-	-
Road Resurfacing and Sidewalks	500,000	331,434	-	-	-	-
City Administration Real Estate/Buildings	500,000	331,434	-	-	-	-
Subtotal	2,500,000	1,657,172	-	-	-	-
City of Gainesville						
Previously Incurred Debt	7,500,000	4,971,515	-	-	-	-
New Public Safety Facility	13,000,000	8,617,293	-	-	-	-
Fire Station Replacement	6,500,000	4,308,647	-	-	-	-
	2,500,000	1,657,172	-	-	-	-
Downtown Streetscape	3,000,000	1,988,606	-	-	-	-
Parks & Recreation	3,000,000	1,988,606	-	-	-	-
Subtotal	35,500,000	23,531,839	-	-	-	-
City of Gillsville						
Road Improvements	40,000	26,515	-	-	-	-
Community Park Upgrades	95,000	62,973	-	-	-	-
Downtown Improvements	105,000	69,601	-	-	-	-
Subtotal	240,000	159,088	-	-	-	-
City of Lula						
Road Resurfacing	300,000	198,861	-	-	-	-
Parks & Recreation	300,000	198,861	-	-	-	-
Water System and Sewer Projects	1,300,000	861,729	-	-	-	-
Subtotal	1,900,000	1,259,451	-	-	-	-
City of Oakwood						
Infrastructure Projects	1,500,000	994,303	-	-	-	-
Transportation Project	200,000	132,574	-	-	-	-
Transportation Project	1,200,000	795,442	-	-	-	-
Sewer Project	800,000	530,295	-	-	-	-
Subtotal	3,700,000	2,452,614	-	-	-	-
Subtotal Municipal Projects	44,963,000	29,804,566	-	-	-	-
TOTAL SPLOST VI	$ 240,000,000	$ 164,167,545	$ 3,586,728	$ 1,053,111	304,443	$ 66,261

(1) Expenditures for Water and Sewer projects have been offset by proceeds from revenue bonds.

(cont.)

(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 - SPLOST VI
Year Ended June 30, 2022

PROJECT	ORIGINAL ESTIMATED COSTS	CURRENT ESTIMATED COSTS	YEAR 13 2022	TOTAL
SPLOST VI (effective July 1, 2009)				
COUNTY PROJECTS				
Road Projects	$ 68,000,000	$ 46,325,145	$ 386,159	$ 46,251,016
Water and Sewer Projects	53,037,000	37,845,937	-	37,550,572
Landfill	4,000,000	2,477,089	-	2,477,089
Recreational Facilities	21,000,000	14,242,429	-	12,632,075
Courthouse and Administration Building Projects	17,000,000	13,975,000	-	11,763,310
Fire and Emergency Projects	4,000,000	3,205,000	-	2,729,354
Public Safety Facilities	10,000,000	10,192,753	5,495	10,140,322
Public Health Facility	5,000,000	482,600	-	473,651
Animal Care Facility	5,000,000	2,966,591	-	2,966,591
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	-	12,500
Subtotal County Projects	195,037,000	134,362,979	391,654	129,584,415
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
	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	$ 164,167,545	$ 391,654	$ 159,388,981

(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 - SPLOST VII
Year Ended June 30, 2022

PROJECT	ORIGINAL ESTIMATED COSTS	CURRENT ESTIMATED COSTS	AMOUNT EXPENDED YEAR 1 2016	YEAR 2 2017	YEAR 3 2018	YEAR 4 2019
SPLOST VII (effective July 1, 2015)						
COUNTY PROJECTS						
Road Projects	$ 46,650,000	$ 48,703,523	$ 3,600,263	$ 5,514,648 *(1)*	$ 7,476,946	$ 8,091,077
Water and Sewer Projects	21,835,772	22,919,606	2,315,896	4,413,150	5,014,545	4,230,165
Landfill	3,250,000	3,250,000	-	-	61,829	3,188,161
County Building Renovations	5,850,000	6,392,986	563,218	1,308,545	2,120,633	1,212,085
Various Park Projects	4,900,000	5,192,377	510,003	665,944	397,460	690,600
Sheriff Capital Equipment	2,785,379	2,785,379	351,941	1,064,255	692,253	442,800
Public Safety Facilities	8,400,000	8,400,000	-	-	37,868	115,739
Fire and Emergency Projects	4,000,000	4,000,000	82,001	790,931	1,463,945	1,233,603
Public Safety Capital Enhancements	18,910,000	18,910,000	2,025,911	9,073,055	5,810,356	188,436
Library Renovations	2,500,000	2,500,000	100,000	105,194	99,975	50,096
Gainesville- Hall Co Senior Center	1,500,000	1,500,000	-	850,000	650,000	-
Subtotal County Projects	120,581,151	124,553,871	9,549,233	23,785,722	23,825,810	19,442,762
MUNICIPAL PROJECTS						
City of Braselton						
Streets, Sidewalks, Stormwater	1,270,589	1,346,651	237,847	245,615	270,083	288,465
Town of Rest Haven						
Road and Street Maintenance	22,555	23,905	4,511	4,135	4,511	4,511
City of Buford						
Roads and Streets	111,249	117,909	86,498	21,506	23,649	25,258
Sewer Infrastructure	600,000	635,918	46,651	115,991	127,546	136,226
Subtotal	711,249	753,827	133,149	137,497	151,195	161,484
City of Clermont						
Municipal Buildings	350,000	370,952	65,522	67,662	74,401	79,465
Parks	150,000	158,980	28,081	28,998	31,886	34,056
Roads, Streets & Sidewalks	157,888	167,340	29,557	30,523	33,563	35,847
Subtotal	657,888	697,272	123,160	127,182	139,851	149,368
City of Flowery Branch						
Admin Building and Plaza	1,616,652	1,713,431	302,639	312,523	343,656	367,043
Roads, Streets and Bridges	1,113,935	1,180,620	208,530	215,341	236,792	252,906
Water and Sewer Infrastructure	1,308,000	1,386,302	244,859	252,856	278,045	296,967
Public Safety Vehicles	231,000	244,829	43,243	44,656	49,104	52,446
Subtotal	4,269,587	4,525,181	799,272	825,376	907,598	969,362
City of Gainesville						
	5,500,000	5,829,252	1,029,629	1,063,256	1,169,175	1,248,739
Roads, Bridges, Storm Water	12,914,482	13,687,593	2,417,659	2,496,619	2,745,325	2,932,149
Youth Sports Athletic Complex	6,750,000	7,154,081	1,263,636	1,304,906	1,434,897	1,532,544
Park Improvements	250,000	264,966	46,801	48,330	53,144	56,761
Subtotal	25,414,482	26,935,892	4,757,725	4,913,111	5,402,541	5,770,193
City of Gillsville						
Roads and Streets	116,718	123,705	21,850	22,564	24,812	26,500
Park Improvements	38,906	41,235	7,283	7,521	8,271	8,833
Subtotal	155,624	164,940	29,133	30,085	33,082	35,333
City of Lula						
Roads, Streets & Trails	654,752	693,948	122,572	126,575	139,185	148,656
Water & Sewer Infrastructure	1,000,000	1,059,864	187,204	193,318	212,576	227,042
Parks and Streetscape	300,000	317,959	56,161	57,995	63,773	68,113
Subtotal	1,954,752	2,071,771	365,938	377,889	415,534	443,811
City of Oakwood						
Roads, Streets, Bridges and Trails	1,684,678	1,785,529	315,379	325,679	358,122	382,493
Sewer Infrastructure	1,000,000	1,059,864	187,204	193,318	212,576	227,042
Public Safety Equipment	300,000	317,959	56,161	57,996	63,773	68,113
Subtotal	2,984,678	3,163,353	558,745	576,993	634,471	677,648
Subtotal Municipal Projects	37,441,404	39,682,793	7,009,480	7,237,883	7,958,866	8,500,172
TOTAL SPLOST VII	$ 158,022,555	$ 164,236,664	$ 16,558,713	$ 31,023,605	$ 31,784,676	27,942,934

(cont.)

(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 - SPLOST VII
Year Ended June 30, 2022

PROJECT	ORIGINAL ESTIMATED COSTS	CURRENT ESTIMATED COSTS	AMOUNT EXPENDED YEAR 5 2020	YEAR 6 2021	YEAR 7 2022	TOTAL
SPLOST VII (effective July 1, 2015)						
COUNTY PROJECTS						
Road Projects	$ 46,650,000	$ 48,703,523	$ 793,196	$ 5,038,473	$ 6,284,972	$ 36,799,575
Water and Sewer Projects	21,835,772	22,919,606	2,923,564	197,067	324,358	19,418,745
Landfill	3,250,000	3,250,000	-	-	-	3,249,990
County Building Renovations	5,850,000	6,392,986	52,836	1,343,285	101,824	6,702,426
Various Park Projects	4,900,000	5,192,377	697,564	1,016,935	761,710	4,740,216
Sheriff Capital Equipment	2,785,379	2,785,379	220,100	-	14,030	2,785,379
Public Safety Facilities	8,400,000	8,400,000	1,532,504	2,443,750	1,818,332	5,948,193
Fire and Emergency Projects	4,000,000	4,000,000	149,066	-	-	3,719,546
Public Safety Capital Enhancements	18,910,000	18,910,000	802,733	428,362	406,725	18,735,578
Library Renovations	2,500,000	2,500,000	2,210,205	(79,207)	-	2,486,263
Gainesville- Hall Co Senior Center	1,500,000	1,500,000	-	-	-	1,500,000
Subtotal County Projects	120,581,151	124,553,871	9,381,768	10,388,665	9,711,951	106,085,911
MUNICIPAL PROJECTS						
City of Braselton						
Streets, Sidewalks, Stormwater	1,270,589	1,346,651	304,619	-	-	1,346,629
Town of Rest Haven						
Road and Street Maintenance	22,555	23,905	4,887	-	-	22,555
City of Buford						
Roads and Streets	111,249	117,909	26,673	-	-	183,584
Sewer Infrastructure	600,000	635,918	143,855	-	-	570,269
Subtotal	711,249	753,827	170,528	-	-	753,853
City of Clermont						
Municipal Buildings	350,000	370,952	83,916	-	-	370,966
Parks	150,000	158,980	35,964	-	-	158,985
Roads, Streets & Sidewalks	157,888	167,340	37,855	-	-	167,345
Subtotal	657,888	697,272	157,735	-	-	697,296
City of Flowery Branch						
Admin Building and Plaza	1,616,652	1,713,431	387,601	-	-	1,713,462
Roads, Streets and Bridges	1,113,935	1,180,620	267,072	-	-	1,180,641
Water and Sewer Infrastructure	1,308,000	1,386,302	313,600	-	-	1,386,327
Public Safety Vehicles	231,000	244,829	55,383	-	-	244,833
Subtotal	4,269,587	4,525,181	1,023,656	-	-	4,525,263
City of Gainesville						
	5,500,000	5,829,252	1,318,681	-	-	5,829,481
Roads, Bridges, Storm Water	12,914,482	13,687,593	3,096,380	-	-	13,688,132
Youth Sports Athletic Complex	6,750,000	7,154,081	1,618,382	-	-	7,154,364
Park Improvements	250,000	264,966	59,940	-	-	264,976
Subtotal	25,414,482	26,935,892	6,093,383	-	-	26,936,953
City of Gillsville						
Roads and Streets	116,718	123,705	27,984	-	-	123,709
Park Improvements	38,906	41,235	9,328	-	-	41,236
Subtotal	155,624	164,940	37,312	-	-	164,945
City of Lula						
Roads, Streets & Trails	654,752	693,948	156,983	-	-	693,971
Water & Sewer Infrastructure	1,000,000	1,059,864	239,759	-	-	1,059,899
Parks and Streetscape	300,000	317,959	71,928	-	-	317,970
Subtotal	1,954,752	2,071,771	468,669	-	-	2,071,840
City of Oakwood						
Roads, Streets, Bridges and Trails	1,684,678	1,785,529	403,916	-	-	1,785,590
Sewer Infrastructure	1,000,000	1,059,864	239,759	-	-	1,059,899
Public Safety Equipment	300,000	317,959	71,928	-	-	317,970
Subtotal	2,984,678	3,163,353	715,603	-	-	3,163,459
Subtotal Municipal Projects	37,441,404	39,682,793	8,976,392	-	-	39,682,793
TOTAL SPLOST VII	$ 158,022,555	$ 164,236,664	$ 18,358,160	$ 10,388,665	$ 9,711,951	$ 145,768,704

(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 - SPLOST VIII
Year Ended June 30, 2022

PROJECT	ORIGINAL ESTIMATED COSTS	CURRENT ESTIMATED COSTS	AMOUNT EXPENDED YEAR 1 2021	AMOUNT EXPENDED YEAR 2 2022	TOTAL
SPLOST VIII (effective July 1, 2020)					
COUNTY PROJECTS					
Road Projects	$ 73,589,057	$ 73,589,057	$ 2,913,769	$ 4,487,817	$ 7,401,586
Water and Sewer Projects	24,726,036	24,726,036	2,103,321	2,103,321	4,206,642
Fire Services Projects	7,000,000	7,000,000	1,059,375	1,059,375	2,118,751
Parks & Leisure Facilities	6,000,000	6,000,000	-	-	-
Public Safety Facilities & Equipment	6,000,000	6,000,000	519,643	611,730	1,131,372
Building Renovations & Improvements	6,000,000	6,000,000	1,209,699	1,410,624	2,620,323
Technology Infrastructure	3,000,000	3,170,000	897,728	1,097,609	1,995,337
Trails & Greenspace	7,000,000	7,000,000	50,348	2,872,121	2,922,469
Government Center Building	6,500,000	6,500,000	-	-	-
Library Parking Deck	5,000,000	5,000,000	833,333	833,333	1,666,667
Landfill Projects	4,500,000	4,500,000	-	3,159,594	3,159,594
Public Safety - Ambulances	4,000,000	4,000,000	-	-	-
Fire Training Center	3,000,000	3,000,000	-	-	-
East Hall Library	3,000,000	3,000,000	-	-	-
Courthouse Complex	1,621,920	1,621,920	405,489	289,885	695,374
Chicopee Woods/Elachee	1,000,000	1,000,000	-	-	-
Community Service Center	250,000	250,000	-	-	-
Subtotal County Projects	162,187,013	162,357,013	9,992,705	17,925,409	27,918,114
MUNICIPAL PROJECTS					
City of Braselton					
Roads, Streets & Sidewalks	1,187,395	1,187,395	258,682	294,822	553,504
Parks & Leisure Facilities	1,187,394	1,187,394	258,682	294,822	553,504
Subtotal	2,374,789	2,374,789	517,363	589,644	1,107,007
Town of Rest Haven					
Roads, Streets & Sidewalks	38,210	38,210	8,324	9,487	17,811
City of Buford					
Roads and Streets	1,427,155	1,427,155	310,915	354,353	665,268
City of Clermont					
Roads, Streets & Sidewalks	432,439	432,439	94,210	107,372	201,581
Parks & Leisure Facilities	432,438	432,438	94,209	107,371	201,581
Subtotal	864,877	864,877	188,419	214,743	403,162
City of Flowery Branch					
Roads, Streets & Sidewalks	5,718,230	5,718,230	1,245,754	1,419,798	2,665,552
Parks & Leisure Facilities	415,000	415,000	90,410	103,042	193,452
Public Safety Vehicles & Equipment	276,000	276,000	60,128	68,529	128,657
Public Works Projects	383,384	383,384	83,523	95,192	178,714
Subtotal	6,792,614	6,792,614	1,479,816	1,686,560	3,166,376
City of Gainesville					
Roads, Streets & Sidewalks	15,000,000	15,000,000	3,267,849	3,724,398	6,992,247
Parks & Recreation Facilities	9,164,541	9,164,541	1,996,556	2,275,493	4,272,049
Public Safety Facilities & Equipment	8,500,000	8,500,000	1,851,781	2,110,492	3,962,273
Downtown Parking Deck	4,000,000	4,000,000	871,426	993,173	1,864,599
Subtotal	36,664,541	36,664,541	7,987,612	9,103,556	17,091,169
City of Gillsville					
Roads, Streets & Sidewalks	77,000	77,000	16,775	19,119	35,894
Parks & Leisure Facilities & Equipment	77,000	77,000	16,775	19,119	35,894
Downtown Infrastructure	66,746	66,746	14,541	16,573	31,114
Subtotal	220,746	220,746	48,091	54,810	102,901
City of Lula					
Roads, Streets & Sidewalks	1,048,744	1,048,744	228,476	260,396	488,872
Water & Sewer Infrastructure	1,310,931	1,310,931	285,595	325,495	611,090
Parks Facilities, Vehicles, Equipment	262,118	262,118	57,104	65,082	122,186
Subtotal	2,621,793	2,621,793	571,175	650,973	1,222,148
City of Oakwood					
Roads, Streets & Sidewalks	2,368,262	2,368,262	515,941	588,023	1,103,965
Water & Sewer Infrastructure	800,000	800,000	174,285	198,635	372,920
Public Safety Vehicles & Equipment	600,000	600,000	130,714	148,976	279,690
Subtotal	3,768,262	3,768,262	820,941	935,634	1,756,575
Subtotal Municipal Projects	54,772,987	54,772,987	11,932,657	13,599,760	25,532,417
TOTAL SPLOST VIII	$ 216,960,000	$ 217,130,000	$ 21,925,362	$ 31,525,169	$ 53,450,531

(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 30, 2022

Statement of Revenues, Expenditures and Changes in Fund Balance (page 5)		
	Expenditures	$ 39,278,975
	Transfers out	2,349,800
Expenditures reported on SPLOST schedule below		**$ 41,628,775**
Schedule of Projects Constructed With Special Purpose Local Option Sales Tax (pages 93-99)		
	SPLOST VI	$ 391,654
	SPLOST VII	9,711,951
	SPLOST VIII	31,525,170
Total		**$ 41,628,775**

STATISTICAL SECTION

This part of the county's annual comprehensive 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.

Contents **Table**

Financial Trends

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

Net Position by Component	1
Changes in Net Position	2
Fund Balances of Governmental Funds	3
Changes in Fund Balances of Governmental Funds	4
General Fund Budget - Chart of Current Year and Next Year's Budgets	4A
General Governmental Tax Revenues by Source	5

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.

Assessed Value and Estimated Actual Value of Taxable Property	6
Property Tax Rates-Mills (Direct and Overlapping Governments)	7
Principal Property Taxpayers	8
Property Tax Levies and Collections	9
Taxable Sales and Sales Taxes	10
Special Local Option Sales Tax Collections	10A

Debt Capacity

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.

Ratios of Outstanding Debt by Type	11
Other Long-Term Liabilities	11A
Ratios of Net General Bonded Debt Outstanding	12
Direct and Overlapping Governmental Activities Debt	13
Legal Debt Margin Information	14
Pledged Revenue Coverage	15

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.

Demographic and Economic Statistics 16
Principal Employers 17

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.

Full-Time Equivalent County Government Employees by Function 18
Operating Indicators by Function 19
Capital Asset Statistics by Function 20

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive 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									
	2013	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
GOVERNMENTAL ACTIVITIES										
Net investment in capital assets	$ 371,931	$ 374,649	$ 374,656	$ 373,613	$ 373,651	$ 372,180	$ 362,894	$ 354,651	$ 345,489	$ 355,563
Restricted:										
Capital outlay	27,476	25,080	25,231	24,268	19,314	17,233	21,567	38,717	48,397	56,700
Debt service	-	-	-	-	-	-	-	-	-	-
Impact fee projects	2,580	2,734	818	877	1,812	2,247	3,191	4,064	5,823	7,202
Other programs	5,149	4,993	6,620	7,034	8,531	10,007	14,954	16,437	26,147	27,527
Unrestricted:	(23,270)	(26,017)	(50,407)	(60,222)	(66,028)	(50,784)	(47,342)	(42,272)	(11,106)	7,079
Total governmental activities net position	$ 383,866	$ 381,439	$ 356,918	$ 345,570	$ 337,280	$ 350,883	$ 355,264	$ 371,596	$ 414,750	$ 454,071
BUSINESS-TYPE ACTIVITIES										
Net investment in capital assets	$ 57,143	$ 65,004	$ 89,274	$ 69,996	$ 75,855	$ 83,442	$ 93,891	$ 97,212	$ 97,679	$ 97,997
Restricted	-	-	1,446	1,341	1,489	1,617	1,647	1,543	1,614	1,944
Unrestricted	12,714	11,704	(5,691)	10,809	15,085	19,877	19,637	20,226	24,541	27,897
Total business-type activities net position	$ 69,857	$ 76,708	$ 85,029	$ 82,146	$ 92,429	$ 104,936	$ 115,175	$ 118,981	$ 123,834	$ 127,838
PRIMARY GOVERNMENT										
Net investment in capital assets	$ 429,074	$ 439,653	$ 463,930	$ 443,609	$ 449,506	$ 455,622	$ 456,785	$ 451,863	$ 443,168	$ 453,560
Restricted	35,205	32,807	34,115	33,520	31,146	31,104	41,359	60,409	81,981	93,373
Unrestricted	(10,556)	(14,313)	(56,098)	(49,413)	(50,943)	(30,907)	(27,705)	(21,695)	13,435	34,976
Total primary government net position	$ 453,723	$ 458,147	$ 441,947	$ 427,716	$ 429,709	$ 455,819	$ 470,439	$ 490,577	$ 538,584	$ 581,909

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									
	2013	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
EXPENSES										
Governmental activities:										
General government	$ 17,530	$ 19,784	$ 20,106	$ 23,850	$ 22,488	$ 26,305	$ 25,742	$ 18,529	$ 19,523	$ 21,832
Judicial	16,878	17,333	17,645	26,150	19,269	21,283	22,912	25,584	27,180	29,962
Public safety	64,887	67,570	70,289	77,850	79,791	84,033	93,094	99,693	97,029	107,775
Public works	23,382	24,162	24,792	22,896	28,682	32,209	49,213	32,736	38,280	39,852
Public health and welfare	2,727	2,558	2,947	2,777	4,113	3,697	3,404	3,625	3,041	9,021
Recreation and culture	5,934	6,718	7,344	7,940	7,901	7,950	8,709	8,775	9,225	12,280
Housing and development	4,800	4,388	4,013	4,076	3,966	4,407	5,009	5,152	3,886	17,998
Interest on long-term debt	319	197	39	97	91	100	129	96	294	389
Total governmental activities expenses	136,457	142,710	147,175	165,636	166,301	179,984	208,212	194,190	198,458	239,109
Business-type activities:										
Solid Waste	6,030	6,146	5,473	6,819	6,935	7,763	8,330	9,748	10,122	12,020
Water and sewer utilities	2,858	3,833	3,454	3,757	4,163	4,338	4,778	5,003	5,589	5,710
Total business-type activities expenses	8,888	9,979	8,927	10,576	11,098	12,101	13,108	14,751	15,711	17,730
Total primary government expenses	$145,345	$152,689	$156,102	$176,212	$177,399	$192,085	$221,320	$208,941	$214,169	$256,839
PROGRAM REVENUES										
Governmental activities:										
Charges for services:										
General government	$ 4,903	$ 5,191	$ 4,601	$ 5,125	$ 5,368	$ 5,370	$ 6,988	$ 6,060	$ 6,769	$ 7,807
Judicial	6,589	7,089	7,524	8,290	8,541	8,951	9,540	8,089	8,993	8,903
Public safety	13,289	11,486	14,999	11,509	11,307	12,885	13,151	13,122	13,246	13,913
Public works	946	953	1,328	1,021	1,048	1,047	1,122	1,136	1,179	1,228
Public health and welfare	-	-	-	-	-	-	-	-	-	-
Recreation and culture	1,183	1,244	1,334	1,485	1,493	1,633	1,691	1,434	1,448	3,996
Housing and development	1,626	2,107	2,327	2,551	2,815	2,980	3,098	3,310	4,915	1,614
Total charges for services	28,536	28,070	32,113	29,981	30,572	32,866	35,590	33,151	36,550	37,461
Operating grants and contributions	4,615	4,868	6,246	4,198	5,152	7,543	19,828	10,260	16,067	33,471
Capital grants and contributions	3,639	1,647	4,248	2,292	4,290	3,038	5,656	5,156	1,926	3,932
Total governmental activities program revenues	36,790	34,585	42,607	36,471	40,014	43,447	61,074	48,567	54,543	74,864
Business-type activities:										
Charges for services:										
Solid Waste	6,463	6,615	6,330	7,241	7,681	8,666	9,333	9,726	11,271	12,807
Water and sewer utilities	1,388	1,625	2,080	2,669	3,457	2,273	2,568	2,623	2,909	3,154
Total charges for services	7,851	8,240	8,410	9,910	11,138	10,939	11,901	12,349	14,180	15,961
Operating grants and contributions	-	-	-	-	-	40	(10)	11	1	1
Capital grants and contributions	68	61	85	95	152	2,202	4,076	3,207	4,284	3,635
Total business-type activities program revenues	7,919	8,301	8,495	10,005	11,290	13,181	15,967	15,567	18,465	19,597
Total primary government program revenues	$ 44,709	$ 42,886	$ 52,085	$ 46,476	$ 51,304	$ 56,628	$ 77,041	$ 64,134	$ 73,008	$ 94,461

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

(Continued)

	Fiscal Year									
	2013	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
Net (expense)/revenue										
Governmental activities	$ (99,667)	$ (108,125)	$ (103,585)	$ (129,165)	$ (126,287)	$ (136,539)	$ (147,138)	$ (145,623)	$ (143,915)	$ (164,245)
Business-type activities	(969)	(1,678)	(432)	(572)	192	1,080	2,859	816	2,754	1,867
Total primary government net expense	$ (100,636)	$ (109,803)	$ (104,017)	$ (129,737)	$ (126,095)	$ (135,459)	$ (144,279)	$ (144,807)	$ (141,161)	$ (162,378)
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION										
Governmental activities:										
Taxes										
Property taxes	$ 48,405	$ 54,676	$ 55,748	$ 57,723	$ 59,514	$ 69,860	$ 79,673	$ 84,994	$ 91,920	$ 97,351
Sales taxes	46,720	47,499	50,539	52,096	53,536	58,074	61,493	64,515	79,212	88,864
Insurance premium tax	5,804	6,032	6,364	6,815	7,168	7,677	8,364	8,955	9,512	9,880
Real estate and recording taxes	1,359	1,371	1,608	1,850	2,317	2,319	2,406	3,182	5,243	5,374
Other taxes	2,061	2,256	2,751	2,842	2,845	2,852	2,909	2,963	3,055	3,249
Total taxes	104,349	111,834	117,010	121,326	125,380	140,782	154,845	164,609	188,942	204,718
Unrestricted grants and contributions	1	11	79	179	24	16	32	73	14	27
Investment earnings	-	1	17	26	37	55	137	196	34	43
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Gain on sale of capital assets	3,228	1,899	-	-	1,343	-	-	-	160	889
Transfers	(6,922)	(8,518)	(9,811)	(3,714)	(7,257)	(8,882)	(7,167)	(2,924)	(2,082)	(2,111)
Total governmental activities	100,656	105,227	107,295	117,817	119,527	131,971	147,847	161,954	187,068	203,566
Business-type activities:										
Investment earnings	-	27	-	-	-	-	69	66	30	27
Gain on sale of capital assets	4	10	106	-	9	80	-	-	(13)	-
Transfers	6,922	8,518	9,811	3,714	7,257	8,882	7,167	2,924	2,082	2,111
Total business-type activities	6,926	8,555	9,917	3,714	7,266	8,962	7,236	2,990	2,099	2,138
Total primary government	$ 107,582	$ 113,782	$ 117,212	$ 121,531	$ 126,793	$ 140,933	$ 155,083	$ 164,944	$ 189,167	$ 205,704
CHANGE IN NET POSITION										
Governmental activities	$ 989	$ (2,898)	$ 3,710	$ (11,348)	$ (6,760)	$ (4,568)	$ 709	$ 16,331	$ 43,153	$ 39,321
Business-type activities	5,957	6,877	9,485	3,142	7,458	10,042	10,095	3,806	4,853	4,005
Total primary government	$ 6,946	$ 3,979	$ 13,195	$ (8,206)	$ 698	$ 5,474	$ 10,804	$ 20,137	$ 48,006	$ 43,326

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									
	2013	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
General fund										
Reserved	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
Nonspendable	402	413	508	671	634	871	902	728	958	2,507
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	4,304	3,685	4,319	2,981	-	-	-	-	3,000	6,500
Unassigned	18,037	18,340	18,939	18,115	20,813	23,045	20,499	21,202	27,525	29,649
Total general fund	22,743	22,438	23,766	21,767	21,447	23,916	21,401	21,930	31,483	38,656
All other governmental funds										
Reserved:	-	-	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special revenue funds	-	-	-	-	-	-	(8)	-	-	-
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Total unreserved	-	-	-	-	-	-	(8)	-	-	-
Nonspendable	8,481	6,998	12	125	177	586	463	692	1,163	787
Restricted	28,113	25,911	32,657	32,262	29,435	28,860	39,595	60,040	84,117	96,526
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	1,695	2,632	3,734	1,818	2,208	1,197	7,388	7,868	14,859	21,284
Unassigned	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	$38,289	$35,541	$36,403	$34,205	$31,820	$30,643	$47,438	$68,600	$ 100,139	$ 118,597

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									
	2013	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
REVENUES										
Taxes (see table 5)	$ 104,613	$ 111,990	$ 116,789	$ 121,108	$ 125,490	$ 140,757	$ 154,623	$ 165,790	$ 189,099	$ 205,135
Licenses and permits	1,795	2,305	2,332	2,666	3,226	3,632	3,496	3,515	5,653	3,034
Intergovernmental	7,466	5,966	8,329	6,485	7,619	10,536	22,820	14,090	17,953	35,593
Fines and forfeitures	4,339	4,843	5,630	5,009	5,792	6,826	7,051	5,440	5,743	5,344
Charges for services	22,363	20,502	23,566	22,063	21,244	22,224	23,907	24,062	25,046	28,914
Investment earnings	1	219	296	27	37	55	137	196	34	43
Miscellaneous	744	439	624	302	343	247	237	216	166	201
Total revenues	141,321	146,264	157,566	157,660	163,751	184,277	212,271	213,309	243,694	278,264
EXPENDITURES										
General government	17,840	19,400	19,960	20,276	19,673	24,040	23,200	17,920	20,605	21,410
Judicial	16,009	16,383	16,900	17,979	18,251	19,840	21,638	24,924	27,365	29,489
Public safety	59,457	62,876	64,868	70,664	72,370	75,828	85,196	96,343	94,386	101,741
Public works	7,863	8,445	8,528	12,182	10,624	13,316	13,504	11,888	13,627	14,533
Public health and welfare	2,329	2,212	2,627	2,556	3,874	3,454	3,159	3,434	2,847	8,598
Recreation and culture	4,904	5,423	5,994	6,555	6,535	6,502	7,283	7,446	8,031	9,157
Housing and development	4,633	3,670	3,934	4,017	3,927	4,269	4,901	5,173	4,484	18,132
Intergovernmental	5,064	5,814	5,614	7,009	7,311	8,035	19,377	9,852	14,024	15,919
Capital Outlay	7,966	14,355	14,097	17,861	17,897	20,216	13,338	17,310	14,597	37,646
Principal on long-term debt	3,807	3,927	4,070	280	285	435	1,044	1,014	2,080	2,518
Interest on long-term debt	559	440	282	96	91	99	128	78	262	384
Issuance costs	-	-	-	-	-	-	-	18	2	-
Advance refunding escrow	-	-	-	-	-	-	-	1,415	-	-
Total expenditures	130,431	142,945	146,874	159,475	160,838	176,034	192,768	196,815	202,310	259,527
Excess of revenues over (under) expenditures	10,890	3,319	10,692	(1,815)	2,913	8,243	19,503	16,494	41,384	18,737
OTHER FINANCING SOURCES (USES)										
Transfers in	1,636	5,593	2,102	2,693	1,778	4,900	11,598	7,581	14,652	20,202
Transfers out	(8,558)	(14,111)	(11,912)	(5,415)	(9,035)	(13,782)	(18,765)	(10,505)	(16,734)	(22,312)
Issuance of bond debt	-	-	-	-	-	-	-	1,433	-	-
Premium on bonds issued	-	-	-	-	-	-	-	-	-	-
Proceeds from installment sale	-	-	-	-	-	-	-	-	-	-
Proceeds from capital leases	-	-	657	267	-	1,875	1,321	6,178	1,286	7,513
Sale of capital assets	7,417	2,146	649	73	1,639	55	624	508	504	1,490
Total other financing sources (uses)	495	(6,372)	(8,504)	(2,382)	(5,618)	(6,952)	(5,222)	5,195	(292)	6,893
Net change in fund balances	$ 11,385	$ (3,053)	$ 2,188	$ (4,197)	$ (2,705)	$ 1,291	$ 14,281	$ 21,689	$ 41,092	$ 25,630
Debt service as a percentage of noncapital expenditures	3.6%	3.4%	3.3%	0.3%	0.3%	0.3%	0.7%	0.6%	1.2%	1.3%

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

	Current Year Year ending June 30, 2022	Next Year Year ending June 30, 2023
Revenues		
Property taxes	$ 47,612,101	$ 52,246,882
Commissions	3,909,969	4,339,434
Other taxes	42,204,171	50,719,474
Penalties and interest	543,046	546,228
Licenses and permits	3,613,250	3,823,205
Charges for services	7,102,000	6,568,430
Fines and forfeitures	4,670,392	4,581,822
Intergovernmental	1,175,114	1,352,248
Miscellaneous	144,797	152,506
Other financing sources	1,201,359	318,750
Use of fund balance	-	3,000,000
TOTAL REVENUES	$ 112,176,199	$ 127,648,979
Expenditures		
General government	$ 18,554,255	$ 22,378,836
Judicial	24,196,285	25,723,570
Public health & welfare	2,830,217	3,986,869
Public safety	52,100,386	54,368,524
Housing and development	1,296,571	1,573,712
Recreation & culture	3,043,549	3,246,570
Agencies	770,115	965,651
Non-departmental	4,359,844	9,268,555
Debt Service	1,257,427	1,208,561
Other financing uses	3,767,550	4,928,131
TOTAL EXPENDITURES	$ 112,176,199	$ 127,648,979

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
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
2020	$ 86,175	$ 36,971	$ 27,544	$ 8,955	$ 3,182	$ 2,963	$ 165,790
2021	$ 92,076	$ 45,430	$ 33,782	$ 9,512	$ 5,243	$ 3,056	$ 189,099
2022	$ 97,767	$ 50,942	$ 37,922	$ 9,880	$ 5,374	$ 3,250	$ 205,135

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)

Tax Year	Real Property: Residential Property	Real Property: Agricultural Property (1)	Real Property: Commercial & Industrial	Real Property: Public Utilities	Personal Property: Inventory & Equipment (4)	Personal Property: Motor Vehicles	Personal Property: Mobile Homes	Personal Property: Other (2)	Less Exemptions: Real Property	Less Exemptions: Personal Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value (3)	Assessed Value as a Percentage of Actual Value
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%
2019	$ 5,507,712	$ 530,462	$ 1,655,724	$ 159,279	$ 942,162	$ 116,249	$ 24,001	$ 273,160	$ 431,077	$ 270,731	$ 8,506,941	6.25	$ 21,267,353	40.00%
2020	$ 5,908,916	$ 532,071	$ 1,864,175	$ 165,487	$ 965,404	$ 100,551	$ 24,032	$ 321,070	$ 437,283	$ 257,840	$ 9,186,583	6.25	$ 22,966,458	40.00%
2021	$ 5,908,916	$ 532,071	$ 1,864,175	$ 165,487	$ 965,404	$ 100,551	$ 24,032	$ 321,070	$ 437,283	$ 257,840	$ 9,186,583	6.25	$ 22,966,458	40.00%
2022	$ 6,459,447	$ 539,000	$ 1,979,991	$ 178,777	$ 1,044,439	$ 85,178	$ 24,457	$ 354,302	$ 359,425	$ 367,828	$ 9,938,338	7.25	$ 24,845,845	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*	*2012* / *2013*	*2013* / *2014*	*2014* / *2015*	*2015* / *2016*	*2016* / *2017*	*2017* / *2018*	*2018* / *2019*	*2019* / *2020*	*2020* / *2021*	*2021* / *2022*
Unincorporated Districts										
County-Unincorporated	6.250	6.250	5.989	5.735	5.716	6.700	5.360	5.098	4.853	4.636
Hall Co. Schools	18.490	19.250	18.900	18.800	18.800	18.500	18.200	17.550	17.550	16.485
Hall Co. Schools-Bonds	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
State of Georgia	0.200	0.150	0.100	0.050	0.000	0.000	0.000	0.000	0.000	0.000
Fire Services Unincorporated	1.650	2.400	2.400	2.650	2.650	2.650	2.650	2.650	2.650	2.650
County - Development Services (3)							1.005	1.005	1.005	1.005
County - Emergency Services (3)							0.571	0.571	0.571	0.571
County - Parks & Leisure Services (3)							0.364	0.364	0.364	0.364
Total Hall County Unincorporated	**26.590**	**28.050**	**27.389**	**27.235**	**27.166**	**27.850**	**28.150**	**27.238**	**26.993**	**25.711**
Incorporated Districts										
County - Incorporated except for City of Gainesville	6.250	6.250	5.989	5.735	5.716	6.700	5.360	5.098	4.853	4.636
County - Incorporated - City of Gainesville	6.250	6.250	5.989	5.735	5.716	6.700	5.360	5.098	5.098	3.656
Hall Co. Schools	18.490	19.250	18.900	18.800	18.800	18.500	18.200	17.550	17.550	16.485
State of Georgia	0.200	0.150	0.100	0.050	0.000	0.000	0.000	0.000	0.000	0.000
Fire Services Incorporated	3.080	3.080	3.830	4.080	4.080	4.080	4.080	4.080	4.080	4.080
Braselton CID	5.000	5.000	5.000	5.000	5.000	5.000	5.000	5.000	5.000	5.000
Lanier Island Pkwy CID	0.000	5.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
County - Development Services (3)							1.005	1.005	1.005	1.005
County - Parks & Leisure Services (3)							0.364	0.364	0.364	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)	3.060	3.060	3.020	2.980	2.980	2.864	3.364	3.322	3.240	3.656
Gainesville City Schools (1) (2)	7.590	7.590	7.480	6.890	6.850	6.850	6.850	6.614	6.614	6.395
City of Oakwood	2.658	2.658	4.000	4.000	4.174	4.174	4.174	4.174	4.174	4.174
City of Flowery Branch	2.837	2.837	3.337	3.337	3.264	3.264	3.264	3.264	3.264	3.264
Buford City Schools	13.050	13.000	12.950	12.900	12.850	12.800	12.750	12.700	12.650	12.600

(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	*7.650*	*7.650*	*7.550*	*7.450*	*7.450*	*7.160*	*8.410*	*8.305*	*8.100*	*9.140*
Gainesville City Schools	*18.975*	*18.975*	*18.700*	*17.225*	*17.125*	*17.125*	*17.125*	*16.535*	*16.535*	*15.988*

(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 nine years ago
(amounts expressed in thousands)

	Tax Year 2021			Tax Year 2012		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
Georgia Power Company	$ 78,751	1	0.86%	$ 51,433	2	0.74%
Wrigley Manufacturing Company	68,612	2	0.75%	61,389	1	1.08%
Fieldale Farms Corp	59,235	3	0.64%	28,556	4	0.46%
Jackson EMC	50,577	4	0.55%	37,445	3	0.58%
Elringklinger USA Inc	35,014	5	0.38%			0.00%
Lanier Village Estates	28,471	6	0.31%	27,996	7	0.40%
Kings Hawaiian Bakery INC	28,198	7	0.31%			0.00%
VR Tree Park Limited Partnership	27,601	8				
ZF Active Safety US INC	27,360	9	0.30%			0.00%
Performance Food Group, Inc	23,759	10	0.26%			0.00%
Baldor Electric Company			0.00%	13,105	5	0.19%
Tree Lake Associates			0.00%	11,047	6	0.16%
Norfolk Southern Corp			0.00%	9,842	8	0.14%
Atlanta Falcons Football Clubs, LLC			0.00%	8,678	9	0.12%
SKF USA Inc			0.00%	13,705	10	0.32%
Totals	$ 427,578		4.35%	$ 263,196		4.91%

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	
2013	$ 52,699	$ 1,204	$ 1,550	$ 55,453	$ 53,856	102.20%	$ 1,597	$ 55,452	100.00%	$ 0
2014	$ 55,089	$ 568	$ 1,558	$ 57,215	$ 55,310	100.40%	$ 1,869	$ 57,179	99.94%	$ 36
2015	$ 57,243	$ 378	$ 1,041	$ 58,661	$ 56,949	99.49%	$ 1,673	$ 58,621	99.93%	$ 40
2016	$ 55,293	$ 787	$ 942	$ 57,022	$ 55,582	100.52%	$ 1,554	$ 57,137	100.20%	$ 57
2017	$ 60,873	$ 1,008	$ 912	$ 62,792	$ 62,149	102.10%	$ 1,358	$ 63,507	101.14%	$ 67
2018	$ 66,838	$ 624	$ 558	$ 68,020	$ 67,326	100.73%	$ 804	$ 68,131	100.16%	$ 74
2019	$ 69,892	$ 1,153	$ 401	$ 71,445	$ 70,610	101.03%	$ 882	$ 71,492	100.07%	$ 73
2020	$ 72,446	$ 2,936	$ 318	$ 75,700	$ 75,098	96.43%	$ 283	$ 75,381	99.58%	$ 134
2021	$ 75,622	$ 4,566	$ 167	$ 80,355	$ 79,874	105.62%	$ 35	$ 79,909	99.44%	$ 447
2022	$ 879	$ (31)	$ 69	$ 917	$ 865	98.40%	$ -	$ 865	94.38%	$ 52

Taxes levied include real and personal property, motor vehicle, mobile home, timber, and heavy equipment taxes.
Property taxes levied during the calendar year 2021 are recorded as revenues in the financial statements in 2022 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 2022 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									
	2013	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
Taxable sales	$ 2,662,087	$ 2,717,004	$ 2,897,856	$ 2,987,142	$ 3,069,737	$ 3,329,891	$ 3,525,315	$ 3,697,104	$ 4,542,989	$ 5,094,159
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	3,938	4,877	4,507	4,578	4,913	5,403	5,770	6,093	7,988	9,104
City of Clermont	106	114	114	123	127	140	149	158	188	215
City of Lula	211	225	229	366	378	416	444	469	571	651
City of Flowery Branch	278	296	302	799	825	908	969	1,024	1,480	1,687
City of Braselton	4	4	4	238	246	270	288	305	517	590
City of Gillsville	27	29	29	29	30	33	35	37	48	55
City of Oakwood	412	438	447	589	577	634	678	716	821	936
City of Buford	16	17	17	133	137	151	161	170	311	354
City of Resthaven	0	0	0	5	4	4	5	5	8	9

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 in 2013.

(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 Annual Comprehensive Financial Report.

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

Calendar Year		Annual Collections	
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	$	36,408,993	
2020	$	40,303,632	
2021	$	47,619,269	
2022	$	25,832,102	1

1 Represents 6 months of Collections received as of June 30, 2022

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	Financed Purchases	Contracts Payable	Notes Payable	Financed Purchases	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
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
2020	$ -	$ 1,433	$ 7,683	$ 10,901	$ 20,077	$ -	$ 40,094	0.43%	$ 196
2021	$ -	$ 1,319	$ 6,999	$ 10,511	$ 18,421	$ -	$ 37,250	0.37%	$ 180
2022	$ -	$ 1,194	$ 12,109	$ 9,987	$ 16,395	$ -	$ 39,685	0.35%	$ 191

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)
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
2020	$ 5,766	$ 4,630	$ 47,393	$ 28,319	$ 86,108	$ 14,111	$ 126	$ 1,943	$ 1,281	$ 17,461	$ 103,569	1.11%	$ 507
2021	$ 5,970	$ 4,298	$ 58,786	$ 17,151	$ 86,205	$ 14,918	$ 106	$ 2,430	$ 881	$ 18,335	$ 104,540	1.04%	$ 511
2022	$ 6,354	$ 4,771	$ 67,221	$ 8,611	$ 86,957	$ 16,178	$ 120	$ 2,811	$ 576	$ 19,685	$ 106,642	0.95%	$ 514

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)
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%	$ -
2020	$ -	$ -	$ -	0.00%	0.00%	$ -
2021	$ -	$ -	$ -	0.00%	0.00%	$ -
2022	$ -	$ -	$ -	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, 2022
(amounts expressed in thousands)

Governmental Unit	*General Obligation Bonded Debt Outstanding*	*Percentage Applicable to Government*	*Amount Applicable to Government*
Hall County Direct Debt [8]	$ 13,303	100%	$ 13,303
Overlapping:			
Hall County Board of Education[1]	140,795	100%	140,795
City of Gainesville [2]	15,871	100%	15,871
City of Gainesville Schools [3]	88,741	100%	88,741
City of Oakwood [4]	904	100%	904
City of Buford[5]	19,230	22%	4,217
Town of Braselton[6]	19,749	18%	3,517
City of Flowery Branch[7]	7,589	100%	7,589
Total overlapping debt	292,879		261,634
Total direct and overlapping debt	$ 306,182		$ 274,937

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 $135,180,000 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's balance of $15,871,353 is notes payable debt.

[3] The Gainesville School District debt is comprised of $87,340,000 of general obligation bonds and $1,400,874 of lease debt; most of the Gainesville School District debt is intended to be paid from a 1% educational sales tax.

[4] The City of Oakwood's debt is comprised of notes payables for property acquisitions.

[5] The City of Buford is comprised of $19,230,000 in 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, amphitheater, parking deck and civic center.

[7] The City of Flowery Branch debt is comprised of revenue bonds through the Gainesville Hall Redevelopment Authority which consists of $2,594,378 to construct the downtown City Hall and Plaza, parking and storm water infrastructure around the City Hall and Plaza, and $4,995,000 to construct downtown streetcaping, Farmers Pavilion Park, two downtown parks, and the old town bike-pedestrian path.

[8] 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									
	2013	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
Assessed value of property	$ 6,668,162	$ 6,606,276	$ 6,987,565	$ 7,283,229	$ 7,154,995	$ 7,726,414	$ 8,485,435	$ 9,208,749	$ 9,881,706	$ 10,665,591
Debt limit (10% of total assessed value)	666,816	660,628	698,757	738,323	715,500	772,641	848,544	920,875	988,171	1,066,559
Amount of Debt applicable to limit:										
General obligation bonds	-	-	-	-	-	-	-	-	-	-
Less: Resources restricted to paying principal	-	-	-	-	-	-	-	-	-	-
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 666,816	$ 660,628	$ 698,757	$ 738,323	$ 715,500	$ 848,544	$ 848,544	$ 920,875	$ 988,171	$ 1,066,559
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

Fiscal Year	Sales Tax Increment Bonds [1]			
	Sales Tax Increment	Debt Service		
		Principal	Interest	Coverage
2013	$ -	$ -	$ -	-
2014	$ -	$ -	$ -	-
2015	$ -	$ -	$ -	-
2016	$ -	$ -	$ -	-
2017	$ -	$ -	$ -	-
2018	$ -	$ -	$ -	-
2019	$ -	$ -	$ -	-
2020	$ -	$ -	$ -	-
2021	$ -	$ -	$ -	-
2022	$ -	$ -	$ -	-

[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.

HALL COUNTY, GEORGIA
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)
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%
2020	204,441	$ 9,317,545	$ 45,576	36.3	78.4%	24.0%	27,101	5.70%
2021	204,441	$ 10,073,208	$ 48,759	38.4	79.1%	24.5%	26,592	3.00%
2022	207,369	$ 11,181,330	$ 53,920	38.2	79.2%	24.0%	28,524	2.50%

Data sources:
(a) Population estimate based upon US Census Bureau QuickFacts (2021 estimate)
(b) US Census Bureau (2021 American Community Survey 5-Year Estimates)
(c) US Census Bureau of Economic Analysis
(d) Hall County Board Of Education (2021-22 School Year)
(e) U.S. Department of Labor (Bureau of Labor Statistics, 2022)
(f) Population estimate based upon US Census Bureau QuickFacts (2021 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 nine years ago

2022				2013			
Employer (1)	**Employees**	**Rank**	**Percentage of Total County Employment**	**Employer**	**Employees**	**Rank**	**Percentage of Total County Employment**
Northeast Georgia Medical Center	9,239	1	11.43%	Northeast Georgia Medical Center	5,200	1	7.20%
Gold Creek Foods	3,035	2	3.76%	Fieldale Farms	2,400	2	3.32%
Kubota Manufacturing of America	2,535	3	3.14%	Pilgrims Pride	1,600	3	2.21%
Fieldale Farms Corporation	2,370	4	2.93%	Mar-Jac Poultry, Inc	1,250	4	1.73%
Pilgrim's	1,760	5	2.18%	Kubota Manufacturing of America	1,100	5	1.52%
Fox Factory	1,300	6	1.61%	Perdue Farms	950	6	1.31%
Mar-Jac Poultry, Inc	1,280	7	1.58%	Victory Processing LLC	900	7	1.25%
ZF Gainesville, LLC	1,200	8	1.48%	Wrigley Manufacturing Company, LLC	700	8	0.97%
Cottrell, Inc	1,100	9	1.36%	Wal-Mart Super Centers (2)	690	9	0.95%
Mars Wrigley	950	10	1.18%	The Longstreet Clinic	620	10	0.86%
All other employers	56,051		69.35%	All other employers	56,848		78.67%
Total	80,820		100.00%		72,258		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									
Function	**2013**	**2014**	**2015**	**2016**	**2017**	**2018***	**2019**	**2020**	**2021**	**2022**
General government	94	96	110	116	116	156.5	164.0	188.5	188.5	188.0
Public safety										
Sheriff										
Officers	439	429	419	381	365	405	405	403.5	414.5	402.0
Civilians	17	17	31	54	70	62.5	64.5	68.0	60.0	73.0
Fire and EMS										
Firefighters & EMT's	305	382	386	361	365	368	368	367.0	360.0	360.0
Civilians	27	10	9	13	9	9	9	9.0	9.0	12.0
Other public safety	-	-	-	112	112	120.5	121.5	130.5	131.5	137.0
Court system	193	191	230	249	249	350.5	351.5	368.5	366.0	376.5
Public works	60	63	65	64	64	67.0	69.5	41.0	42.0	44.0
Health and welfare	30	36	37	1	1	-	-	-	-	-
Recreation and culture	32	31	37	31	31	72	72	72.0	70.5	74.5
Housing and development	6	6	7	25	25	34	35	29.5	29.5	30.5
Solid Waste	29	30	28	26	26	55.5	55.5	58.5	58.5	59.5
Water & Sewer	-	-	-	-	-	-	-	-	-	-
Total	1,232	1,291	1,359	1,433	1,433	1,701	1,716	1,736	1,730	1,757

*Beginning 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 had been included. This explains the large increase in the total position count beginning that year.

Source: Hall County Financial Services 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	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Sheriff										
Physical arrests	7,557	11,946	-	13,841	11,460	11,407	11,391	8,950	7,635	5,395
Traffic violations	7,178	10,845	-	13,805	13,969	18,085	22,869	16,770	11,104	13,896
Fire										
Number of calls answered	22,965	23,920	25,553	23,394	24,172	24,218	24,723	25,310	28,806	31,510
Inspections	1,033	1,074	1,118	2,440	3,661	4,048	4,595	4,384	5,786	6,251
Highways and streets										
Street resurfacing (miles)	22	23	21	21	21	21	21	20	20	27
Potholes repaired	1,856	1,379	1,673	1,047	644	1,213	1,172	882	841	901
Sanitation										
Refuse collected (tons/day)	216	226	183	290	318	377	446	487	375	432
Recyclables collected (tons/day)	14	17	20	22	5	8	7	9	9	19
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)	275	294	3,071	280	296	386	415	474	524	563

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	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Public safety										
Sheriff headquarters &/or precincts	3	3	3	3	3	3	3	3	3	3
Fire Stations	15	16	16	16	16	16	16	16	16	16
Solid Waste										
Compactor Sites	12	12	12	12	12	12	12	12	12	12
Highways and streets										
Streets (miles)	1,060	1,060	1,060	1,086	1,056	1,060	1,061	1,061	1,061	1,061
Streetlights	324	324	325	327	329	345	355	355	355	359
Traffic signals	38	38	38	39	44	44	44	46	46	48
Culture and recreation										
Parks acreage	1,580	1,580	1,580	1,607	1,611	1,745	2,162	2,147	2,121	2,134
Parks	22	22	22	23	22	23	28	27	27	27
Community centers	4	4	4	3	3	3	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)	60	60	65	75	81	92	94	95	99	97
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)	2,750	2,940	1,900	1,850	1,850	1,850	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, 2022

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	15PBJA-20-RR-00229-SCAA	71,915	-	71,915
			71,915	-	71,915
Passed through the Prosecuting Attorneys' Council of Georgia					
Victims of Crime Assistance (District Attorney's Office)	16.575	C19-8-103	115,885	-	-
Victims of Crime Assistance (District Attorney's Office)	16.575	C21-8-001	115,885	-	111,663
Victims of Crime Assistance (Solicitor's Office)	16.575	C19-8-103	158,844	-	11,401
Victims of Crime Assistance (Solicitor's Office)	16.575	C21-8-001	158,844	-	144,726
			549,458	-	267,790
Edward Byrne Memorial Justice Assistance Grant	16.738	15PBJA-21-GG-01407-JAGX	26,278	-	26,278
Passed through the Criminal Justice Coordinating Council					
Edward Byrne Memorial Justice Assistance Grant (RSAT)	16.738	R18-003	28,000		37
Edward Byrne Memorial Justice Assistance Grant (RSAT)	16.738	R19-8-005	28,000	-	10,948
			82,278	-	37,263
Passed through the Criminal Justice Coordinating Council					
Swift, Certain, & Fair Supervision Grant	16.828	H19-8-003	84,000		5,782
			84,000	-	5,782
Equitable Sharing Program	16.922	GA0690000	134,160	-	6,850
TOTAL US DEPARTMENT OF JUSTICE			**921,811**	**-**	**389,600**
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Entitlement Grants Cluster					
Passed-through the Georgia Department of Community Affairs					
Neighborhood Stabilization Program -NSP1 Program Income	14.218	08-ns-5064	2,646,541	-	2,573
Neighborhood Stabilization Program -NSP3 Program Income	14.218	11-ns-6005	1,134,632	-	-
Total Entitlement Grants Cluster			3,781,173	-	2,573
Passed-through the Georgia Department of Community Affairs					
Community Development Block Grant - CDBG-CV	14.228	21cv-y-069-1-6243	2,213,697		2,570
Community Development Block Grant - CDBG	14.228	21p-y-069-1-6201	750,000		-
			2,963,697	-	2,570
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			**6,744,870**	**-**	**5,142**

U.S. DEPARTMENT OF TRANSPORTATION					*(cont.)*
Passed-through the Georgia Department of Transportation					
Metropolitan Transportation Planning and State and Non-Metropolitan Planning	20.505	GA-80-0008-02/T006874	98,730	-	58,101
			98,730	-	58,101
Highway Planning and Construction Cluster					
Passed-through the Georgia Department of Transportation					
Highway Planning and Construction (Gainesville Hall MPO)	20.205	PI0017899-PLN	222,425	-	201,109
Total Highway Planning and Construction Cluster			222,425	-	201,109
Highway Safety Cluster					
Passed-through the Federal Highway Governor's Office of Highway Safety					
Highway Enforcement of Aggressive Traffic (HEAT)	20.600	GA-2021-F.A.S.T.402 PT-040	66,472	-	15,661
Total Highway Safety Cluster			66,472	-	15,661
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			**387,627**	**-**	**274,870**
U.S. NATIONAL PARK SERVICE					
Outdoor Recreation Legacy Partnership Program (Butler Park)	15.916	13-01039 (P21AP11265)	536,500		35,586
TOTAL U.S. NATIONAL PARK SERVICE			**536,500**	**-**	**35,586**
DEPARTMENT OF HOMELAND SECURITY					
Homeland Security Cluster					
Passed-through the Georgia Emergency Management Agency					
Homeland Security Grant Program (K-9)	97.067	#11	52,000	-	2,777
Homeland Security Grant Program (SWAT)	97.067	#054	25,000	-	11,057
Homeland Security Grant Program (Hazmat)	97.067	#75	10,000		10,000
Homeland Security Grant Program (Technical Rescue)	97.067	#73	15,000		4,009
Homeland Security Grant Program (CBRNE)	97.067	#007	18,600	-	16,352
Homeland Security Grant Program (CBRNE)	97.067	#009	15,995		15,995
Total Homeland Security Cluster			136,595	-	60,190
Passed-through the Georgia Emergency Management Agency					
Homeland Security Grant Progam (Hazard Mitigation)	97.039	4338-DR-033	17,000		13,770
			17,000	-	13,770
Emergency Management Performance Grants	97.042	OEM21-071	50,000	-	50,000
			50,000	-	50,000
Presidential Disaster Declaration DR-4338 (ZETA)	97.036	FEMA-4579 DR	287,653	-	37,917
			287,653	-	37,917
TOTAL DEPARTMENT OF HOMELAND SECURITY			**491,248**	**-**	**161,877**

DEPARTMENT OF HEALTH AND HUMAN SERVICES					*(cont.)*
Passed through the Criminal Justice Coordinating Council					
Substance Abuse and Mental Health Services	93.243	E20-8-006	40,758	-	6,463
Substance Abuse and Mental Health Services	93.243	E21-8-008	33,783		19,566
			74,541	-	26,029
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			**74,541**	**-**	**26,029**
UNITED STATES DEPARTMENT OF TREASURY					
Emergency Rental Assistance (ERA2) Program	21.023	ERA2-0113	4,869,250		4,827,062
Emergency Rental Assistance (ERA1 &I ERA1 reallocation)	21.023	ERA-2101123744	12,753,845		10,139,149
			17,623,095	-	14,966,211
American Recovery Fund	21.027	SLT-0648	39,710,268		11,348,718
American Recovery Fund Courts	21.027	22-ARPA-01	1,081,610		314,585
American Recovery Fund Courts	21.027	2022_ARPA_3Y017	598,877		48,341
American Recovery Fund Supplemental Public Safety Pay	21.027	0008Hall County	855,041		855,041
			42,245,796	-	12,566,685
TOTAL UNITED STATES DEPARTMENT OF TREASURY			**59,868,891**	**-**	**27,532,896**
GRAND TOTAL			**$ 69,025,487**	**$ -**	**$ 28,425,999**

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.

BatesCarter
Exceeding expectations. Always.

PH 770.532.9131
FX 770.536.5223
525 CANDLER STREET, NE
PO DRAWER 2396
GAINESVILLE, GEORGIA 30503
WWW.BATESCARTER.COM

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 27, 2022

Board of Commissioners
Hall County, Georgia, 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 the Hall County, Georgia, as of and for the year ended June 30, 2022, 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 27, 2022. 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 the Hall County, Georgia 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.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Hall County, Georgia's internal control over financial reporting (internal control) as a basis for designing 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 the 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.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 financial statements. 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 an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2022-001.

Hall County, Georgia's Response to Findings

Hall County, Georgia's response to the findings identified in our audit are described below in the Auditor's Schedule of Findings and Questioned Costs. Hall County, Georgia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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

BatesCarter
Exceeding expectations. Always.

PH 770.532.9131
FX 770.536.5223
525 CANDLER STREET, NE
PO DRAWER 2396
GAINESVILLE, GEORGIA 30503
WWW.BATESCARTER.COM

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

December 27, 2022

Board of Commissioners
Hall County, Georgia
Gainesville, Georgia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal 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, 2022. 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.

In our opinion, Hall County, Georgia compiled, 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, 2022. The 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, 2022. 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.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Hall County, Georgia and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis

for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Hall County, Georgia's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, we:

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

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2022-001. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on Hall County, Georgia's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Hall County, Georgia's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of 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, 2022

I SUMMARY OF AUDITOR'S RESULTS:

1. Report issued on Financial Statements – Unmodified opinion.
2. Compliance (financial statements) – One instance 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 – Coronavirus State and Local Fiscal Recovery Funds, CFDA 21.027; Emergency Rental Assistance Program, CFDA 21.023.
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

Finding Number

COMPLIANCE

2022-001

Statement of Condition:

During the year ended June 30, 2022, the County collected $435,235 of which $174,094 was required to be spent to promote tourism, conventions, and trade shows. The County actually spent $125,000. This was 72% of the tax receipts to be expended for these purposes under OCGA 48-13-51.

Criteria:

Money was not spent according to laws and regulations.

Effect of Condition:

The County has not complied with the requirements under OCGA 48-13-51.

Cause of Condition:

Required expenditures were not met.

Recommendation:

We recommend the County implement a quarterly review of receipts from Hotel Motel Taxes and evaluate if payments are sufficient to meet the legal requirement of 40% are being used to promote tourism, conventions, and trade shows.

Response:

The County saw unexpected growth in hotel/motel tax collections in fiscal year 2022 due to the Short Term Rental Ordinance that was adopted on March 28, 2019. The County increased its allocation to the Hall County Convention and Visitor's Bureau in fiscal year 2023 to account for the continued growth and to correct this issue moving forward.

III FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported.

HALL COUNTY

GEORGIA

*We have it **all** in Hall*

