2023

Hall County Government's ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the year ended June 30, 2023



SERVING CITIZENS | ENHANCING COMMUNITY | RESPONSIBLE STEWARDSHIP | VALUING TRANSPARENCY | EFFICIENT COOPERATION

Hall County, Georgia

Hall County, Georgia
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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Hall County Government
BOARD OF COMMISSIONERS

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

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Gregg Poole, District 3
Jeff Stowe, District 4

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Zachary T. Propes

ASSISTANT
COUNTY ADMINISTRATOR
Katie Crumley

ASSISTANT
COUNTY ADMINISTRATOR
Casey Ramsey

COUNTY CLERK
Jennifer Rivera

December 20, 2023

Citizens,

Stakeholders,

Chairman,

And Board of Commissioners of

Hall County, Georgia:

We are pleased to present the fiscal year 2023 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 2023, 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, 2023, 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 2023. 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, 2023, 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, 2023, 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, 2023. 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 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 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 2023, Hall County continued to see signs of strong economic expansion. Revenues in the General Fund (less interfund operating transfers) have increased from $126.9 million in FY 2022 to $128.2 million in FY 2023. 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 TAVT revenues. Current property tax collections totaled $45.4 million compared to a prior year total of $43.3 million. TAVT has continued to increase each year. For fiscal year 2023, TAVT revenue is $14.9 million versus the prior year total of $13.3 million, which is a 12% 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 2023 Milken Institute Report, along with a top ten 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 nine 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 nine 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, an industry leader in the design and development of high performance shock absorbers and racing suspension products, invested more than $ 95 million in their new manufacturing headquarters and R&D facilities. The company has more than 1,300 employees in Gainesville-Hall County.

- Kubota Manufacturing of America Corporation (KMA) recently announced plans for the Gateway Industrial Centre that will bring a $190 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 attends the groundbreaking of Kubota's new loader facility

- The family-owned, Hawaii-inspired food company King's Hawaiian will invest $ 100 million to expand its Oakwood facility, creating more than 160 new jobs. This new 150,000-square-foot bakery will be located adjacent to the King's Hawaiian's facility on Aloha Way in the Oakwood South Industrial Park. The new facility is slated to open in early 2024.

- Agile Cold Storage has a $35 million facility and 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. The estimate of new capital investment and jobs remains unchanged from the prior year based on current statistical information. For additional information regarding the estimated annual direct and indirect economic benefit to the Hall County community please see Note 19 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 6,100 students enrolled for Fall 2023. Of that student population, 30% 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.



Lanier Technical College Dental Hygiene Lab – Gainesville Lab

- 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 2023 Best Colleges list, where it earned high marks for value and its service for veterans.



The University of North Georgia celebrated 150 years of higher education

- UNG's economic impact for Northeast Georgia is estimated at $737 million, according to a study by the University System of Georgia. That includes $734 million in spending and jobs and $3.3 million in capital construction.

- Brenau University brings more than 3,200 students from 35 states and 18 countries to Hall County and is a key economic contributor to Hall County, with a more than $ 110 million impact across the community. Brenau offers more than 1,100 graduate school programs that are in demand in today's society. Brenau currently offers five doctoral programs in Physical Therapy, Occupational Therapy, Nursing Practice, Education, and Psychology.

- 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 Preparatory Academy (RPA), and Lanier Christian Academy.

- The Greater Hall Chamber of Commerce Workforce Development Task Force advocates for employers to hire high school students in an effort to increase their skills and build a sustainable workforce.

Tourism

- Explore Georgia reported that Hall County had a total of $292 million in visitor spending with $22.5 million generated in state/local taxes for 2021. Food/Beverage, Recreation, and Lodging were the top three contributors. Tourism accounts for 2,170 jobs and $72 million in annual payroll for Hall County.

- 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 2022. Combined, the boathouse and Olympic Park annually generate an estimated $5 million economic impact to the Gainesville-Hall County community.



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 NCAA events in 2023 and is also scheduled to host in 2024.

- 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 in 2023.

- 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. Gainesville's Mule Camp Festival and the new Midland Music Festival are sited on the greenway to better accommodate the more than 10,000 visitors to each event.

- The Greater Gainesville Sports Alliance was formed to focus on sports tourism. This group consists of sports partners including clubs, venues, facilities, sporting goods-related businesses, healthcare organizations, and

others. Since the Alliance's implementation, Gainesville-Hall County has been awarded six NCAA National Championship events, and has created a sports guide that showcases the inventory of clubs and facilities in Gainesville-Hall County.

Healthcare

- Hall County is home to 483 healthcare service providers employing 16,120 people, or approximately 15% of the Hall County workforce, according to a recent healthcare study.



The new tower of Northeast Georgia Medical Center

- 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 2025, 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. This expansion is expected to be completed in 2026 at an estimated cost of $565 million.

- In 2023, Longstreet Clinic saw over 475,000 patient visitors at 10 office locations across Northeast Georgia. The independent, physician-owned medical group has more than 150 Physicians and Advanced Practice Providers across 19 medical specialties and employs more than 800 individuals. Longstreet Clinic occupies over 150,000 sq. ft. of medical office space across the region with an annual budget of $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.

- The Northeast Georgia Diagnostic Clinic (NGDC) has been serving the entire northeast region with compassionate care and innovative methods of medical treatment since 1953. Since its origination, NGDC has grown tremendously and now has 41 multi-specialty physicians and 14 mid-level providers. The NGDC has been voted the Best Medical Clinic in Hall County in the Best of Hall Readers' Choice Awards since 2018.

MAJOR INITIATIVES & ACCOMPLISHMENTS

Fiscal year 2023 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 2023, Administration focused on compensation and benefit adjustments, infrastructure, and internal and external communication enhancements.



Parking lot and roof improvements were completed at the Hall County Government Center

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 2023, 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, new energy efficient HVAC systems, a new roof and resurfacing of the parking areas and entry road. This investment in County facilities provides future generations with suitable, sustainable and longer-lasting facilities to provide citizens with the necessary services of government.

Under the leadership of the Board of Commissioners, Administration and Human Resources, Hall County implemented the results of a county-wide compensation study in January 2023. The cost of this implementation was more than $9 million.

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 2023, including roof replacements, HVAC replacements, mechanical improvements, and overseeing the continuation of energy efficiency upgrades throughout County buildings and grounds. Additionally, Fire Alarms were systematically replaced in multiple buildings throughout the county. 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 elections in fiscal year 2023, which included a runoff for several key races. Additional investments were also made in scanners, laptops, and maintenance agreements for elections equipment, which increased the elections expenditures for fiscal year 2023.

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 2023. The implementation of Microsoft 365 is planned to be implemented in 2024 incorporating enhanced capabilities for data protection, threat management, and device management.

Judicial Services

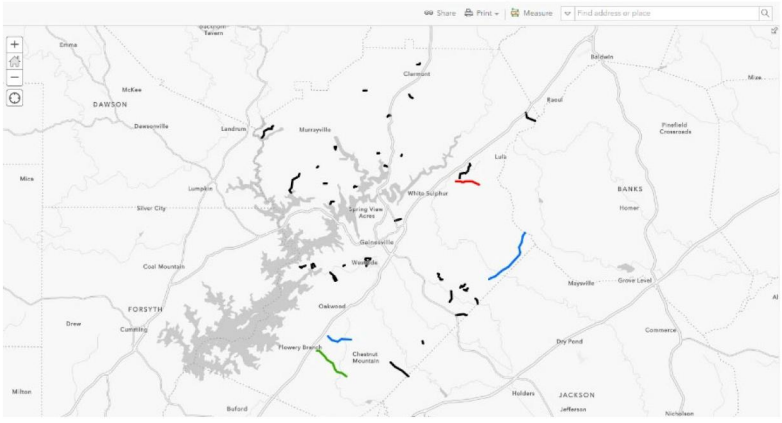


Hall County officially unveiled the new Jury Assembly Room at the Hall County Courthouse

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 2023, 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. This included the construction of a new 4,397 sq ft Jury Assembly Room, the project will increase capacity from 120 people to 225. The area will include audio/video capabilities and a check-in area to alleviate congestion on the hallways.

Public Works

Engineering/Roads



A new map shows the roads to be resurfaced in the fiscal year

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. Under the Board of Commissioners leadership in the road resurfacing program, an unprecedented 30+ lane miles of resurfacing was completed during FY 2023. Which, is continuing to be standard in the upcoming FY 2024 budget. The first major road project throughout fiscal year 2023 was completing construction of Phase I of the Spout Springs Road Widening Project to bring it 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. Construction is complete on the first phase of the

project, and right-of-way acquisition and design has begun on the second phase. The second major project for FY 2023 was the continued Right-of-way acquisition on the Sardis Connector Project, a major project in North Hall. The right-of-way and design phase for Sardis Connector is expected to be completed 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 and permitting for two phases, with each phase having multiple cells. Hall County is in the final stages of operating Phase II, Cell II and will soon start construction of Phase II, Cell III in fiscal year 2024 with the majority of the construction to take place in FY 2025 using the solid waste fund. Additional landfill related projects in the CIP include landfill gas collection system, Phase I Cell closure, Allen Creek Planning and Recycling Center relocation in FY 2025. 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 2023 budget. The operating budget for fiscal year 2023 is $11.5 million, which represents the continuation of the main mission to provide the highest level of service to the customer. During 2023, the construction phase for the new sewer infrastructure along Friendship Road began in April, force main construction is approximately 45% completed, substantial progress is expected in 2024. There are also plans for infrastructure upgrades to the existing Spout Springs Water Reclamation Facility.

Public Safety

Fire Rescue

Annually, the Hall County Fire Rescue Department, consisting of three divisions – Fire Operations, Fire Training and Emergency Medical – responds to more than 32,000 emergencies. Keeping this service volume at the forefront of decision-making, fiscal year 2023 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 began construction of the new Fire Station 17 in Buford and invested in the additional staffing needed for this station once completed. Construction will be completed in 2024. Hall County Fire Rescue received the



The new Hall County Fire Station 17

eight new Fire Apparatus in May 2023 that were approved for purchase in December 2021 by the Board of Commissioners. Fire Rescue also had a continued investment in upgrading vehicles and equipment within the department, including the purchase and installation of firefighting gear washing systems and also a Fire Boat.

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 2023, Hall County Emergency Management worked with other state and local leaders to coordinate funding from the American Rescue Plan Act (ARPA), which is funding several major projects within Hall County including a complete renovation of the existing Hall County Health Department, sewer infrastructure upgrades throughout Hall County, and generator replacements / upgrades at several County locations.

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 37% of Hall County's General Fund Budget went to the Sheriff's Office for fiscal year 2023.

During fiscal year 2023, 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 approximately $1.25 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 the body camera/taser investment is $1.3 million and is part of the annual operating budget for the Sheriff's Office each fiscal year. The record management debt service was paid off as of June 30, 2023.

Recreation and Culture

Parks and Leisure



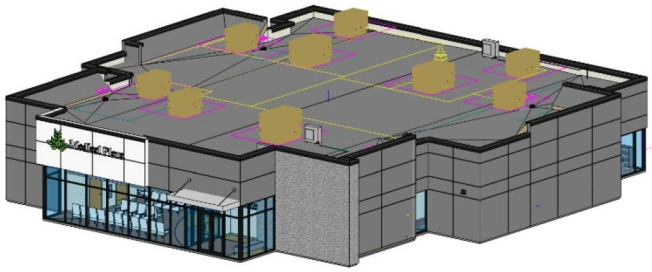
Butler Park

In fiscal year 2023, 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 2,134 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 2023 focused primarily on completing renovations to Tadmore Park, which was closed in 2011 due to the recession, and the completed construction of the new Butler Park, which is located on Athens Street in Gainesville. Both of these parks were opened to the public in December of 2022. Parks and Leisure also began major renovation projects at the Alberta Banks Park and the Chicopee Woods Agricultural Center in FY 2023.

Component Units

Health Department

The Hall County Health Department/District 2 Public Health served in a position of leadership throughout fiscal year 2023 as operations continued amid the continued recovery from the COVID-19 pandemic. The Health Department continued to offer COVID-19 vaccine and testing throughout the fiscal year. In 2023, the Health Department had design plans drawn for major renovations and construction to begin during 2024. This ARPA project will enhance operations by allowing more space for access to healthcare.



The Hall County Health Department began significant renovations in 2023

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 2023 funding totaling $2.9 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 new Pre-Trial Accountability Services building was officially opened in 2023

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 2023 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.

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. In early 2023, Fitch Ratings state Hall County's general obligation bond rating at AA. In early July 2023 Fitch Ratings upgraded Hall County's general obligation bond rating from AA to 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 $36.2 million, from $70.7 million to $34.5 million. In 2023, Hall County entered into an installment sale agreement with Motorola Solutions to finance radio equipment to be utilized by the Sheriff's Office. The total amount of this financing arrangement was $2.25 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, 2022. This was the 31st 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.

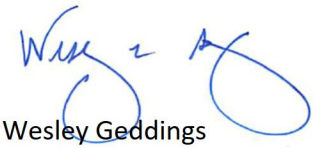
Administration and the Financial Services Department appreciate the various county departments and offices for their assistance and contributions throughout the year in matters pertaining to the financial affairs of the County. We also thank the accounting firm of Bates, Carter and Company, LLP for their 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,



Zachary T. Propes, CPA

County Administrator



Wesley Geddings

Director of Financial Services

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

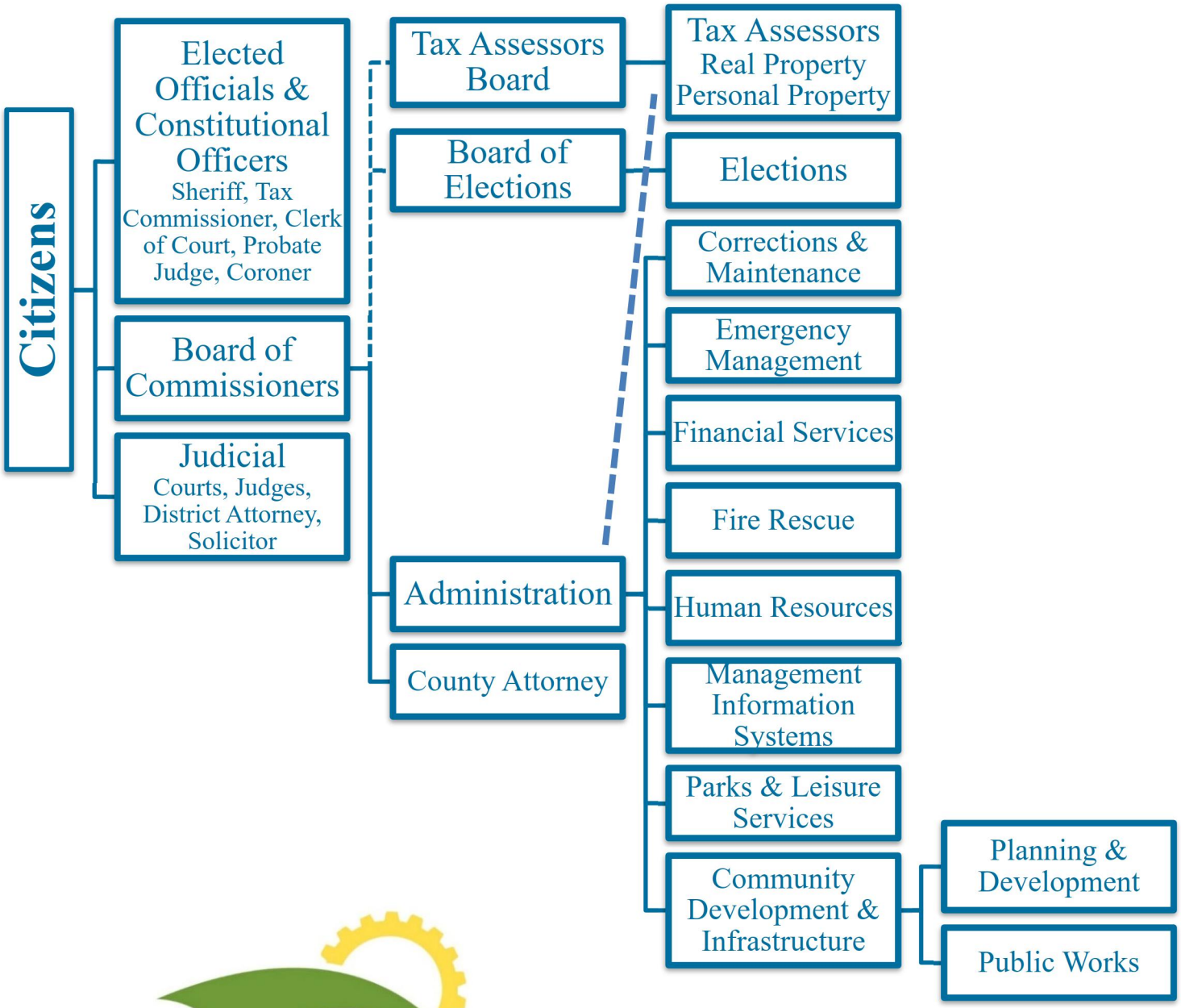
Hall County
Georgia

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

Christopher P. Morrill

Executive Director/CEO



HALL COUNTY
GEORGIA

Officials of Hall County

Board of Commissioners

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



Elected and Appointed Officials

Charles Baker, **Clerk of Court**
Marion Merck, **Coroner**
Lee Darragh, **District Attorney**
Alison W. Toller, **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**

Larry A. Baldwin II, **State Court Chief Judge**
John G. Breakfield, **State Court Judge**
Kelley M. Robertson, **State Court Judge**
Kathlene F. Gosselin, **Superior Court Chief Judge**
Bonnie C. Oliver, **Superior Court Judge**
Jason J. Deal, **Superior Court Judge**
Clint G. Bearden, **Superior Court Judge**
Lindsay H. Burton, **Superior Court Judge**
Darla Eden, CPA, **Tax Commissioner**

Administration

Zach Propes, **County Administrator**
Katie Crumley, **Assistant County Administrator**
Casey Ramsey, **Assistant County Administrator**
Jennifer Rivera, **Commission Clerk**

Bill Linkous, **County Attorney**
Sarah Crowe, **Communications and Strategic Engagement Manager**
Joy Holmes, **Public Information Officer**

Department Directors

Walt Davis, **Corrections and Maintenance**
Jason Stephenson, **Court Services**
Lori Wurtz, **Elections and Voter Registration**
Zach Brackett, **Emergency Management**
Wes Geddings, **Financial Services**
Jerry Smith, **Interim Chief, Fire Rescue**
Dr. LisaRae Jones, **Human Resources**

Daniel Sexton, **Management Information Systems (MIS)**
Brent Holloway, **Parks and Leisure Services**
Srikanth Yamala, **Community Development and Infrastructure (CDI)**
Bill Nash, **Public Works and Utilities (CDI)**
Randi Doveton, **Planning and Development Services (CDI)**
Steve Watson, **Tax Assessor**

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WWW.BATESCARTER.COM

INDEPENDENT AUDITOR'S REPORT

December 20, 2023

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, 2023, 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, 2023, 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, 2023, which represent 78%, 58%, and 77%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units as of June 30, 2023. 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, 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 20, 2023, 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, 2023. 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 1-3, 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, Multiple Grants Fund, 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, 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 4-7 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 of 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 8-11 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 custodial funds for Tax Commissioner, Clerk of Superior Court, Probate Court, Magistrate Court, Juvenile Court, Sheriff, and Inmate Fund. Also, beginning in fiscal year 2023, Hall County established an Other Post-Employment Benefits Trust Fund to accumulate and segregate resources that can be used to offset future costs as it relates to Other Post-Employment Benefits for employees.

The basic fiduciary fund financial statements can be found on pages 12-13 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 16-72 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 73-99 of this report.

- Hall County's net position at June 30, 2023, was $599,348,610. Of this amount, $466,657,477 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 $132,691,133.
- As of June 30, 2023, the County's governmental funds reported combined ending fund balance of $158,994,954, a change of $1,742,350 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 $1,336,168 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 decreased from $28,565,797 in fiscal-year 2022 to $25,612,889 in fiscal-year 2023 mainly due to planned spending of Hall County's American Rescue Plan funds set aside for approved projects. In total, Hall County has spent $15,180,345 in approved projects for the American Rescue Plan of the total $39,710,268 allocated as of June 30, 2023.
- As of June 30, 2023, the County's General Fund reported a fund balance of $32,787,421; a decrease of $5,474,980 in comparison with the prior year. This decrease was due to increases in expenditures, primarily in the personnel category.

- 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 its citizenry.
- Hall County's total long-term debt changed by $(2,905,214). This is primarily related to paying off the RMS / JMS Debt Service in FY 2023 for the Sheriff's Office, and also continued payments on debt related to the purchase of 16 Fire Pumper Trucks, and the County's GEFA Debt. The Net OPEB liability for the County increased by $128,975. The Net Pension liability for the County decreased by $2,605,920. 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 $599,348,610 at the close of the fiscal year. This represents a change in net position from fiscal year 2022 of $17,439,319.

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

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2023	2022	2023	2022	2023	2022
Current and other assets	$ 227,903	$ 216,033	$ 51,001	$ 49,762	$ 278,904	$ 265,795
Capital assets (net of depreciation)	378,973	374,720	127,720	124,466	506,693	499,186
Total assets	606,876	590,753	178,721	174,228	785,597	764,981
Total deferred outflows of resources	12,440	12,739	462	568	12,902	13,307
Long-term liabilities outstanding	98,875	100,261	45,480	46,067	144,355	146,328
Other liabilities	51,587	45,874	2,481	772	54,068	46,646
Total liabilities	150,462	146,135	47,961	46,839	198,423	192,974
Total deferred inflows of resources	700	3,286	27	118	727	3,404
Net position						
Net investment in capital assets	364,676	355,563	101,981	97,997	466,657	453,560
Restricted	102,097	91,429	29,214	1,945	131,311	93,374
Unrestricted	1,381	7,079	-	27,897	1,381	34,976
Total net position	$ 468,154	$ 454,071	$ 131,195	$ 127,839	$ 599,349	$ 581,910

Table may not add due to rounding

By far, the largest portion of the County's net position (77.9%) at June 30, 2023, 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 (21.9%) 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 a 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	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program revenues						
Charges for services	$ 39,048	$ 37,461	$ 16,299	$ 15,961	$ 55,347	$ 53,422
Operating grants and contributions	15,303	33,471	-	109	15,303	33,580
Capital grants and contributions	4,636	3,932	993	3,636	5,629	7,568
General revenue						
Property taxes	108,604	97,351	-	-	108,604	97,351
Sales taxes	93,009	88,864	-	-	93,009	88,864
Other taxes	17,223	18,503	-	-	17,223	18,503
Gain on sale of assets	-	889	-	-	-	889
Unrestricted investment earnings	46	43	48	27	94	70
Grants and contributions not restricted to a specific program	33	27	-	-	33	27
Total revenue	277,902	280,541	17,340	19,733	295,242	300,274
Expenses:						
General government	30,934	21,834	-	-	30,934	21,834
Judicial	33,591	29,959	-	-	33,591	29,959
Public safety	120,790	107,775	-	-	120,790	107,775
Public works	49,093	39,852	-	-	49,093	39,852
Public health and welfare	6,056	9,021	-	-	6,056	9,021
Recreation and culture	12,801	12,277	-	-	12,801	12,277
Housing and development	5,599	18,002	-	-	5,599	18,002
Interest and paying fees	441	391	-	-	441	391
Solid waste	-	-	12,564	12,020	12,564	12,020
Water and sewer	-	-	5,851	5,710	5,851	5,710
Total expenses	259,305	239,111	18,415	17,730	277,720	256,839
Increase in net position before transfers	18,597	41,430	(1,075)	2,003	17,522	43,326
Transfers	(4,431)	(2,111)	4,431	2,111	-	-
Increase (Decrease) in net position	14,166	39,321	3,356	4,005	17,522	43,326
Change in accounting principle/estimate	(83)	-	-	-	(83)	-
Net position, beginning of year	454,071	414,750	127,839	123,834	581,910	538,584
Net position, end of year	$ 468,154	$ 454,071	$ 131,195	$ 127,839	$ 599,349	$ 581,910

Table may not add due to rounding

The comparative schedule of changes in net position denotes a change of $17.4 million in net position.

Revenue decreased $5.0 million in fiscal year 2023. The decrease in governmental activities is attributable primarily due to the decrease in grants received in the current year. 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 $20.88 million, or 8.1%, 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.

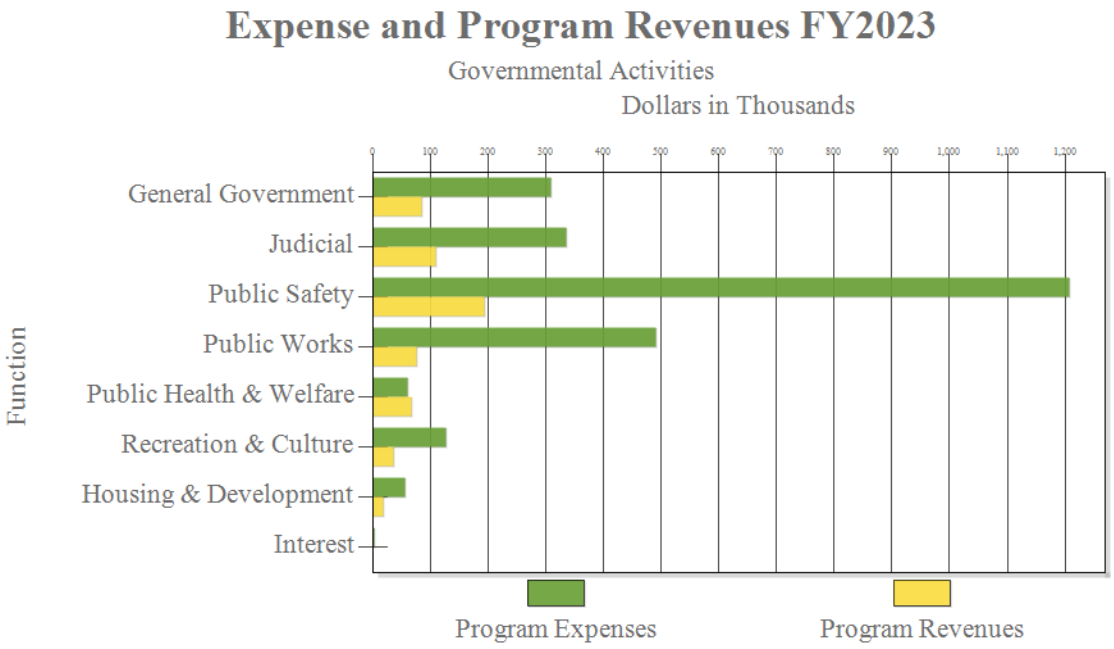
Governmental Activities:

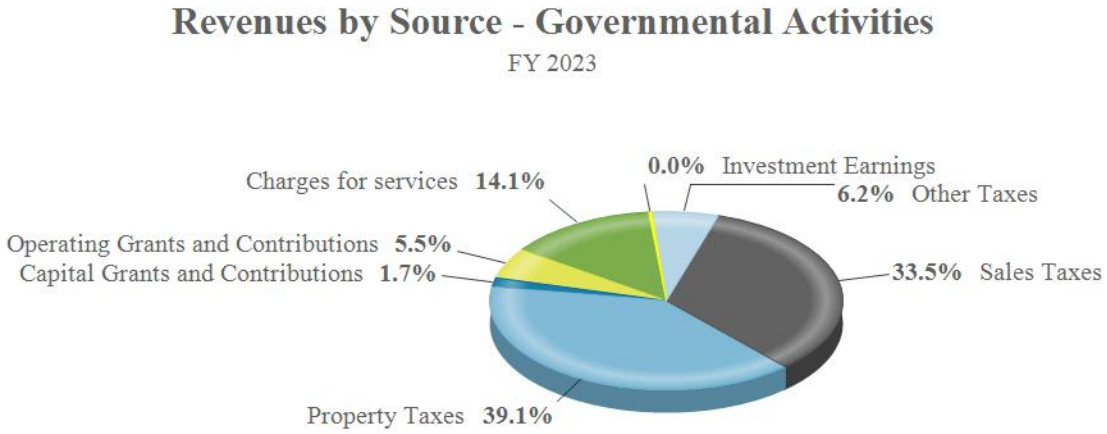
Governmental activities net position overall had a 3.1% increase from fiscal year 2022 to fiscal year 2023. This change is the result of increases in revenue that were greater than the increase in planned expenditures. Additionally, Hall County has continued a goal to strategically and incrementally 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 decline during 2023. This was largely attributable to the decrease in grants received in fiscal year 2023.

- Expenses increased $20.19 million from fiscal year 2022. This increase is primarily due to the implementation of a county-wide compensation study, additional self-funded group health insurance allocation in specific funds, an additional self-funded risk management insurance allocation, 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, Other, Grants and contributions not restricted to a specific program

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

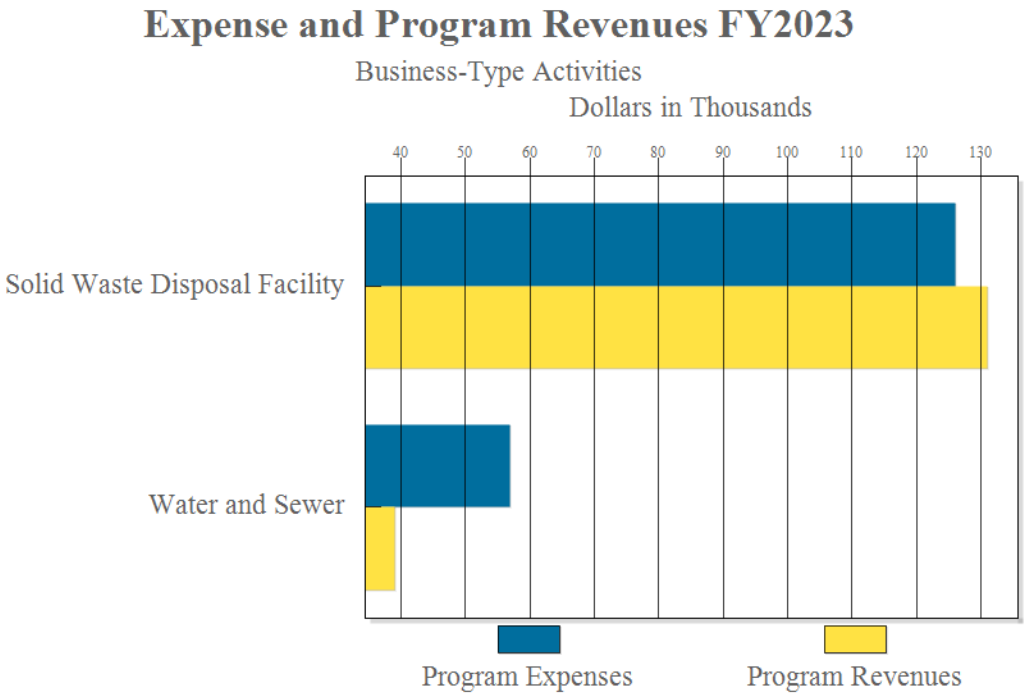
Business-Type Activities:

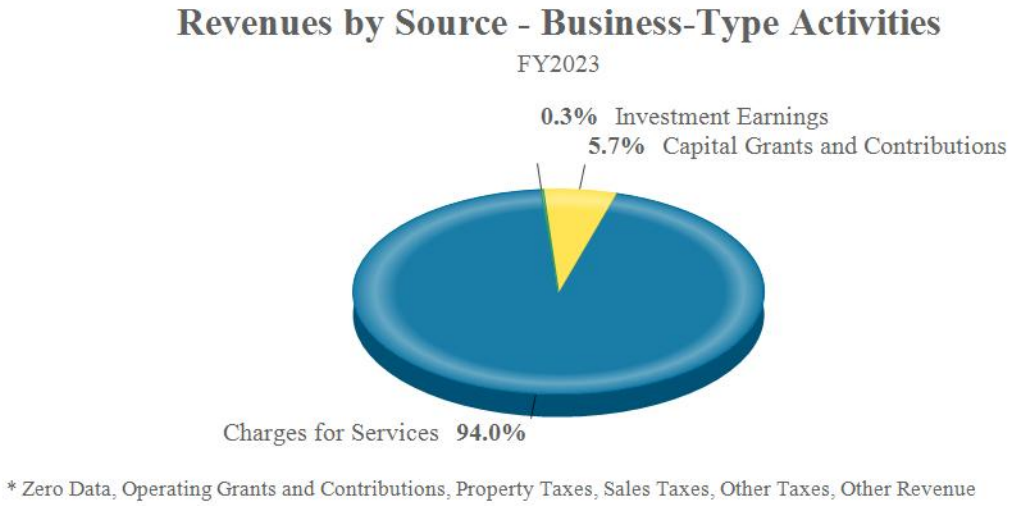
Business–type net position increased by $3.36 million. Key elements of this increase are:

- The Solid Waste Disposal Facility Fund net position increased by $468,209. This was due to an increase in operating financial activity, including increased revenues in recycling and transfer fees. The operating income of $541,590 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 $2,725,687. The change in net position increased due to continued increases in connection/tap fees from new construction and developments being initiated during fiscal year 2023, 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, $4,539,653 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 $(2,035,089) includes $2,435,263 of depreciation expense.

The following charts show activities by major 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 $158,994,954, a change of $1,742,350 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 $32,787,421, or a $(5,474,980) decrease from fiscal year 2022. While revenues in the General Fund increased as mentioned above, expenditures also increased by $17,410,718 which is primarily attributable to increased personnel costs across all departments due to approved pay increases, planned transfers out to the Capital Projects Fund, and an increase in capital outlay due to a Motorola Radio financed purchase. 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 24.3% of total general fund current operating expenditures which is a decrease over last year of 3.0%.

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 $10,333,464, a $1,336,168 increase or 14.9% from fiscal year 2022. This increase change is due to increases in property tax and insurance premium tax revenues. The fund balance represents 29.6% of total fund expenditures.

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 2023, the County received $5,207,009 in grant funds through the American Rescue Plan Act, of which $3,746,565 was realized in current year expenditures. Projects for the ARPA funds include sewer infrastructure (primarily the Friendship Road sewer infrastructure construction project and design of Phase I of the Pond Fork Sewer System project), building renovations (primarily the design of the Health Department Renovation and Expansion) 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 2023, the SPLOST Fund reported a fund balance of $70,040,519, which represents an increase from last year of $7,459,177. 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 47%.

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 2023, SPLOST VI had one primary project for the construction of the McEver Road and Light Ferry Road Intersection Improvement. The design work was started in late fiscal year 2023. Construction is expected to be completed in fiscal year 2024.

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 2023 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, construction of a new Fire Station 1, and park and recreation facility improvements such as renovations to Tadmore and Alberta Banks Park. The renovations to Tadmore Park, and the construction of the new Butler Park in the Gainesville city limits were completed in fiscal year 2023. Fiscal year 2023 also saw the commencement of the construction of a new Fire Station 17 within the city limits of Buford, and continued expenditures for the Sardis Right-of-Way Connector project.

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 2023 saw the continued renovations within the Hall County Government Center, continued expansion of the Highlands to Islands Trail, completion of 30+ miles resurfacing of roads, beginning the construction of the Friendship Road sewer infrastructure expansion project, debt service payments for fire apparatuses and for the Mulberry Creek Sewer Phase I and II, and continued expenditures for the Sardis Right-of-Way Connector project.

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 $15,092,904. The decrease of $(3,564,995) 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 the purchase of a new building to house the Pre-Trial Court Services department, continued signage upgrades at various county facilities, 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 $7,201,868 to $7,696,786 or 6.9% 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 2023, the majority of expenditures were related to the renovation and construction of various parks within the County, and expenditures related to the construction of the new Fire Station 17. 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)

	2023	2022	Inc/Dec	%Inc/Dec
Revenue				
Taxes	$ 218,592	$ 205,133	$ 13,459	6.6 %
License and Permits	2,803	3,034	(231)	(7.6)%
Intergovernmental	17,423	35,593	(18,170)	(51.0)%
Fines and Forfeitures	5,447	5,344	103	1.9 %
Charges for Services	27,727	28,914	(1,187)	(4.1)%
Investment income	46	43	3	7.0 %
Miscellaneous	847	203	644	317.2 %
Total Revenues	$ 272,885	$ 278,264	$ (5,379)	(1.9)%
Expenditures				
General Government	$ 29,210	$ 21,412	$ 7,798	36 %
Judicial	32,958	29,485	3,473	12 %
Public Health and Welfare	5,728	8,598	(2,870)	(33)%
Public Safety	113,468	101,741	11,727	12 %
Public Works	22,517	14,533	7,984	55 %
Recreation and Culture	9,710	9,154	556	6 %
Housing and Development	5,777	18,137	(12,360)	(68)%
Intergovernmental	16,525	15,919	606	4 %
Capital Outlay	28,105	37,646	(9,541)	(25)%
Debt Service	5,250	2,902	2,348	81 %
Total Expenditures	$ 269,248	$ 259,527	$ 9,721	4 %

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)

	2023	2022	Inc/(Dec)	% Inc/(Dec)
General	$ 32,787	$ 38,655	$ (5,868)	(15.2)%
Fire Service	10,333	8,997	1,336	14.8 %
Multiple Grants	-	25	(25)	(100.0)%
American Rescue Plan Act	-	-	-	-
SPLOST	70,041	62,581	7,460	11.9
Capital Projects	15,093	18,658	(3,565)	(19.1)%
Impact Fees	7,697	7,202	495	6.9 %
Non-Major Funds	23,044	21,133	1,911	9.0 %
Total Fund Balance	$ 158,995	$ 157,251	$ 1,744	1.1 %

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)

	2023	2022	Inc/(Dec)	% Inc/(Dec)
Solid Waste Disposal	$ 19,126	$ 18,658	$ 468	2.5 %
Water and Sewer	111,148	105,686	5,462	5.2 %
Storm Water	828	695	133	19.1 %
Internal Service	7,299	6,569	730	11.1 %
Total Net Position	$ 138,401	$ 131,608	$ 6,793	5.2 %

Table may not add due to rounding

Unrestricted net position of the Solid Waste Disposal Facility, Storm Water, and Water and Sewer Fund at the end of the year amounted to $27,870,536. This represents a change of $37,862 from unrestricted net position as of June 30, 2022. 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 $127,408,979. Later in 2023, 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 the purchase of a new building, and adjustments for inflationary cost increases. The final budget was $135,645,928. The actual revenue (inflow) was $128,553,298, which varied from final budget by $(7,092,630). The actual expenditures (outflows) were $134,028,278 which varied from the final expenditure budget by $1,617,650. That represented a change of $11,958,972 from the prior year. The net result is a $5,474,980 decrease in the General Fund balance. Key budget indicators are itemized below:

- General M&O millage rate decrease to 4.141 (from 4.636 the previous year)
- Sales tax and title ad valorem tax proceeds increase.
- Implemented a 3% COLA in July 2022 and a county-wide compensation study wage adjustment in January 2023.
- 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.
- The initial contribution of $1.6 million to fund the newly established OPEB Trust was funded from the General Fund in fiscal year 2023.

Actual expenditures came in $(1,617,650) under budget and can be summarized as follows:

- General Government was under budget by $671 thousand
- Judicial was under budget by $473 thousand
- Public Safety was under budget by $408 thousand
- Public Works budget to actual resulted in a zero variance.
- Public Health and Welfare was under budget by $1 thousand
- Recreation and Culture was under budget by $12 thousand
- Housing and Development was under budget by $51 thousand

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

General Fund
For the Year Ended June 30, 2023

	Budget			Variance of
	Original	Final	Actual	Final Budget
General Government	$ 37,025,133	$ 35,987,873	$ 35,317,074	$ 670,799
Judicial	27,495,261	29,360,423	28,887,172	473,251
Public Safety	55,483,585	62,936,582	62,528,127	408,455
Public Health and Welfare	2,040,471	2,046,378	2,045,038	1,340
Recreation and Culture	3,246,570	3,417,199	3,404,830	12,369
Housing and Development	2,117,959	1,897,473	1,846,037	51,436
Total Charges to Appropriations	$ 127,408,979	$ 135,645,928	$ 134,028,278	$ 1,617,650

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, 2023, was $507 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 $18 million. Major projects consisted of the following:

- Hall County Court House Renovation - $1.7 million
- Hall County Government Center HVAC Replacement Project - $6.6 million
- Tadmore Park Renovation - $1.5 million
- Butler Park Construction - $1.4 million
- New Pumper Trucks - $5.8 million
- Fire station #1 Warehouse - 2.3 million

No material 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	
	2023	2022	2023	2022	2023	2022
Land and Improvements	$ 61,860	$ 66,326	$ 24,715	$ 24,715	$ 86,575	$ 91,041
Construction in Progress	36,005	39,379	13,886	9,288	49,891	48,667
Buildings	143,122	132,704	4,576	4,827	147,698	137,531
Machinery & Equipment	24,526	23,604	3,768	2,221	28,294	25,825
Vehicles	21,209	15,502	752	757	21,961	16,259
Infrastructure	92,251	97,205	80,023	82,658	172,274	179,863
Total Assets	$ 378,973	$ 374,720	$ 127,720	$ 124,466	$ 506,693	$ 499,186

Table may not add due to rounding

Additional information on the County's capital assets can be found in Note 6 on pages 36 through 40 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 total $10.3 million. Financed purchases total $11.6 million and include pumper trucks for Fire Rescue, Sheriff Records Management Software, and Sheriff Body Cameras and Tasers. Notes from Direct Borrowings total $14.8 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, Financed Purchases Payable, Notes from Direct Borrowings, Claims, and Other Debts
($ in thousands)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2023	2022	2023	2022	2023	2022
Contracts payable	$ 1,060	$ 1,195	$ 9,310	$ 9,987	$ 10,370	$ 11,182
Financed purchases payable	11,649	12,109	-	-	11,649	12,109
Notes from Direct Borrowings	-	-	14,761	16,395	14,761	16,395
Claims Payable (estimate)	5,866	4,771	-	-	5,866	4,771
Landfill Closure/Postclosure	-	-	17,993	16,178	17,993	16,178
Compensated Absences	6,652	6,354	110	120	6,762	6,474
Net Pension Liability	6,091	8,611	490	576	6,581	9,187
Net OPEB Liability	67,345	67,221	2,816	2,811	70,161	70,032
Totals	$ 98,663	$ 100,261	$ 45,480	$ 46,067	$ 144,143	$ 146,328

Table may not add due to rounding

Additional information regarding Hall County's long-term debt can be found in Note 7 on pages 41 through 45 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 $12,669,144, and currently, the County has no general obligation debt.

ECONOMIC OUTLOOK

With respect to the economy, fiscal year 2023 ended for the County as planned with good budgetary performance. Even with a noted deficit in the general fund, primarily due to implementing a wage and compensation study in January 2023, Hall County had set aside $6.5 million in assigned fund balance in prior years to help cover that cost. The fiscal year 2024 economic outlook is slightly better for Hall County than in 2023. 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.

- Property Tax, Title Ad-Valorem Tax, and other revenue sources are expected to increase in 2024. The County monitors these revenues on a monthly basis.

- 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 $474 million and includes all capital funding sources: SPLOST, capital projects fund, enterprise funds, grants, impact fees, and state roads.

- As of June 2023, Hall County's unemployment rate was 2.7%, which was below the State of Georgia and National unemployment rates of 3.4% and 3.6%, 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 485 healthcare service providers and employs over 16,000 individuals, or approximately 15% of the Hall County workforce. 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 149 resulting in 8,400 new jobs and $2.4 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 components); 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. The inland terminal is expected to be approved by the state authority's governing board in FY 2024 linking Northeast Georgia to the Port of Savannah by rail across 250 miles. Construction is estimated to take 24 months to complete, and it will be operational in 2026.

Workforce development continues to be a focus among community and business leaders in Hall County. Building a sustainable workforce for Hall County that possesses 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 2024 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 2024 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, 2023

	PRIMARY GOVERNMENT			
ASSETS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	COMPONENT UNITS
Cash	$ 178,948,423	$ 31,085,278	$ 210,033,701	$ 9,638,674
Investments	18,580,377	-	18,580,377	16,653
Receivables (net of allowance for uncollectibles)	20,626,671	1,288,022	21,914,693	2,190,860
Internal balances	(93,413)	93,413	-	-
Inventories	1,404,903	-	1,404,903	-
Prepaid items	2,337,077	5,606	2,342,683	32,886
Restricted assets:				
Cash	-	1,250,000	1,250,000	-
Non-current assets:				
Intangible assets:				
Right to use assets	9,131,486	-	9,131,486	134,088
Less: accumulated amortization	(3,032,362)	-	(3,032,362)	(17,514)
Intangible assets, net of amortization	6,099,124	-	6,099,124	116,574
Capacity held for resale	-	17,278,507	17,278,507	-
Capital assets:				
Capital assets not being depreciated	97,864,706	38,601,251	136,465,957	-
Capital assets being depreciated	731,618,364	136,372,966	867,991,330	5,420,496
Less: accumulated depreciation	(450,510,414)	(47,254,125)	(497,764,539)	(4,147,697)
Capital assets, net of depreciation	378,972,656	127,720,092	506,692,748	1,272,799
TOTAL ASSETS	606,875,818	178,720,918	785,596,736	13,268,446
DEFERRED OUTFLOWS OF RESOURCES				
Pension expense	4,292,527	145,926	4,438,453	10,015,135
OPEB expense	8,126,175	307,379	8,433,554	56,406
Deferred amount on refunding	21,557	8,448	30,005	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	12,440,259	461,753	12,902,012	10,071,541
TOTAL ASSETS & DEFERRED OUTFLOWS	619,316,077	179,182,671	798,498,748	23,339,987
LIABILITIES				
Accounts payable	13,521,117	2,186,114	15,707,231	442,879
Accrued interest payable	34,798	97,453	132,251	-
Other accrued items	5,211,520	135,285	5,346,805	10,505
Due to other governments	-	-	-	66,614
Unearned revenue	26,264,834	27,508	26,292,342	-
Amounts held in trust	530,628	34,620	565,248	-
Noncurrent liabilities:				
Due within one year				
Compensated absences payable	3,991,335	65,912	4,057,247	886,542
Estimated claims payable	3,307,586	-	3,307,586	-
Accrued landfill closure / postclosure	-	192,591	192,591	-
Notes from direct borrowings	-	1,683,342	1,683,342	-
Financed purchases payable	2,324,497	-	2,324,497	-
Lease liability	139,284	-	139,284	-
Subscription liability	1,932,599	-	1,932,599	15,705
Contracts payable	144,570	798,026	942,596	-
Due in more than one year				
Compensated absences payable	2,660,890	44,513	2,705,403	365,808
Estimated claims payable	2,558,594	-	2,558,594	-
Accrued landfill closure / postclosure	-	17,799,923	17,799,923	-
Notes from direct borrowings	-	13,077,916	13,077,916	-
Financed purchases payable	9,324,642	-	9,324,642	-
Lease liability	71,670	-	71,670	-
Subscription liability	4,091,101	-	4,091,101	104,680
Contracts payable	915,827	8,511,660	9,427,487	-
Net OPEB liability	67,345,336	2,816,040	70,161,376	1,583,610
Net pension liability	6,090,721	490,159	6,580,880	20,539,242
TOTAL LIABILITIES	150,461,549	47,961,062	198,422,611	24,015,585
DEFERRED INFLOWS OF RESOURCES				
Pension expense	-	-	-	1,360,809
OPEB expense	701,011	26,516	727,527	885,222
TOTAL DEFERRED INFLOWS OF RESOURCES	701,011	26,516	727,527	2,246,031
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	151,162,560	47,987,578	199,150,138	26,261,616

The accompanying notes are an integral part of this statement.

HALL COUNTY, GEORGIA
STATEMENT OF NET POSITION
JUNE 30, 2023

Continued

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	COMPONENT UNITS
NET POSITION				
Net investment in capital assets	364,676,333	101,981,144	466,657,477	1,277,734
Restricted for:				
Capital outlay projects	63,688,033	-	63,688,033	-
Debt service		1,250,000	1,250,000	
Impact fee projects	7,696,786	-	7,696,786	-
Judicial programs	4,480,824	-	4,480,824	-
Public safety programs	19,462,706	-	19,462,706	-
Health and welfare programs	-	-	-	1,649,641
Housing and development	3,708,244	-	3,708,244	-
Recreation and culture	2,804,298	-	2,804,298	-
Street lighting	255,427	-	255,427	-
Unrestricted	1,380,866	27,963,949	29,344,815	(5,849,004)
TOTAL NET POSITION	$ 468,153,517	$ 131,195,093	$ 599,348,610	$ (2,921,629)

The accompanying notes are an integral part of this statement.

HALL COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the Year Ended JUNE 30, 2023

FUNCTIONS/PROGRAMS	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	COMPONENT UNITS
	.....PROGRAM REVENUES.....				....NET (EXPENSE) AND CHANGES IN NET POSITION.... .....PRIMARY GOVERNMENT.....			
PRIMARY GOVERNMENT								
GOVERNMENTAL ACTIVITIES								
General government	$ 30,934,166	$ 8,439,824	$ 207,013	$ -	$ (22,287,329)	$ -	$ (22,287,329)	$ -
Judicial	33,591,038	7,712,637	3,183,840	-	(22,694,561)	-	(22,694,561)	-
Public safety	120,789,876	16,976,078	2,359,782	105,315	(101,348,701)	-	(101,348,701)	-
Public works	49,093,088	1,221,115	1,904,742	4,528,516	(41,438,715)	-	(41,438,715)	-
Public health and welfare	6,055,803	-	6,806,467	-	750,664	-	750,664	-
Recreation and culture	12,800,735	3,341,563	276,281	2,050	(9,180,841)	-	(9,180,841)	-
Housing and development	5,598,833	1,356,456	564,606	-	(3,677,771)	-	(3,677,771)	-
Interest	441,364	-	-	-	(441,364)	-	(441,364)	-
Total Governmental Activities	259,304,903	39,047,673	15,302,731	4,635,881	(200,318,618)	-	(200,318,618)	-
BUSINESS-TYPE ACTIVITIES								
Solid waste/recycling	12,563,919	13,134,697	694	-	-	571,472	571,472	-
Water and sewer	5,746,191	2,926,431	-	992,521	-	(1,827,239)	(1,827,239)	-
Stormwater	104,819	238,259	-	-	-	133,440	133,440	-
Total Business-Type Activities	18,414,929	16,299,387	694	992,521	-	(1,122,327)	(1,122,327)	-
TOTAL PRIMARY GOVERNMENT	$ 277,719,832	$ 55,347,060	$ 15,303,425	$ 5,628,402	(200,318,618)	(1,122,327)	(201,440,945)	-
COMPONENT UNITS								
Health Department	$ 25,689,148	$ 2,910,711	$ 22,456,066	$ -	-	-	-	(322,371)
Library System	3,467,486	404,884	534,564	135,775	-	-	-	(2,392,263)
TOTAL COMPONENT UNITS	$ 29,156,634	$ 3,315,595	$ 22,990,630	$ 135,775	-	-	-	(2,714,634)
GENERAL REVENUES								
Property taxes					108,604,180	-	108,604,180	-
Sales taxes					93,008,563	-	93,008,563	-
Insurance premium taxes					10,455,281	-	10,455,281	-
Real estate recording taxes					3,406,117	-	3,406,117	-
Other taxes					3,361,240	-	3,361,240	-
Total taxes					218,835,381	-	218,835,381	-
Miscellaneous					-	-	-	4
Unrestricted investment earnings					46,238	47,948	94,186	1,704
Grants and contributions not restricted to a specific program					33,478	-	33,478	2,860,789
TRANSFERS					(4,430,903)	4,430,903	-	-
TOTAL GENERAL REVENUES AND TRANSFERS					214,484,194	4,478,851	218,963,045	2,862,497
CHANGES IN NET POSITION					14,165,576	3,356,524	17,522,100	147,863
NET POSITION, Beginning					454,070,722	127,838,569	581,909,291	(3,068,455)
CHANGE IN ACCOUNTING PRINCIPLE					(82,781)	-	(82,781)	(1,037)
NET POSITION, Beginning as restated					453,987,941	127,838,569	581,826,510	(3,069,492)
NET POSITION, Ending					$ 468,153,517	$ 131,195,093	$ 599,348,610	$ (2,921,629)

The accompanying notes are an integral part of this statement.

HALL COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2023

ASSETS	GENERAL	FIRE SERVICES	AMERICAN RESCUE PLAN ACT	SPLOST	CAPITAL PROJECTS	IMPACT FEES	OTHER NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Cash	$ 12,159,527	$ 11,002,519	$ 24,696,251	$ 71,809,126	$ 16,992,349	$ 7,847,449	$ 21,833,573	$ 166,340,794
Investments	18,580,377	-	-	-	-	-	-	18,580,377
Receivables (net of allowance for uncollectibles)	5,440,075	267,483	916,638	4,771,877	74,093	103,988	8,478,343	20,052,497
Interfund receivables	733,926	-	-	-	-	-	-	733,926
Prepaid items	1,709,889	19,236	-	-	-	-	412,903	2,142,028
Inventories	420,705	345,505	-	-	-	-	397,930	1,164,140
TOTAL ASSETS	39,044,499	11,634,743	25,612,889	76,581,003	17,066,442	7,951,437	31,122,749	209,013,762
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	1,747,531	220,519	759,643	6,533,137	1,343,433	254,651	2,249,511	13,108,425
Other accrued items	2,786,877	831,164	39,539	7,347	630,105	-	876,888	5,171,920
Interfund payables	-	-	-	-	-	-	733,926	733,926
Unearned revenue	78,158	-	24,813,707	-	-	-	1,372,969	26,264,834
Deposits held	160,564	-	-	-	-	-	370,063	530,627
TOTAL LIABILITIES	4,773,130	1,051,683	25,612,889	6,540,484	1,973,538	254,651	5,603,357	45,809,732
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - property taxes	1,483,948	249,596	-	-	-	-	182,384	1,915,928
Unavailable revenue - other	-	-	-	-	-	-	2,293,148	2,293,148
TOTAL DEFERRED INFLOWS OF RESOURCES	1,483,948	249,596	-	-	-	-	2,475,532	4,209,076
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	6,257,078	1,301,279	25,612,889	6,540,484	1,973,538	254,651	8,078,889	50,018,808
FUND BALANCES								
Nonspendable:								
Prepaid expenditure	1,709,889	19,236	-	-	-	-	412,903	2,142,028
Inventories	420,705	345,505	-	-	-	-	397,930	1,164,140
Restricted:								
Capital outlay projects	-	-	-	70,040,519	-	-	-	70,040,519
Impact fee projects	-	-	-	-	-	7,696,786	-	7,696,786
Street lighting	-	-	-	-	-	-	255,427	255,427
Judicial programs	-	-	-	-	-	-	4,401,226	4,401,226
Public safety programs	-	9,968,723	-	-	-	-	8,680,745	18,649,468
Parks and recreation programs	-	-	-	-	-	-	2,792,863	2,792,863
Housing and development programs	-	-	-	-	-	-	3,436,644	3,436,644
Assigned:								
Capital equipment and infrastructure	-	-	-	-	15,092,904	-	2,666,122	17,759,026
Unassigned	30,656,827	-	-	-	-	-	-	30,656,827
TOTAL FUND BALANCES	32,787,421	10,333,464	-	70,040,519	15,092,904	7,696,786	23,043,860	158,994,954
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 39,044,499	$ 11,634,743	$ 25,612,889	$ 76,581,003	$ 17,066,442	$ 7,951,437	$ 31,122,749	$ 209,013,762

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, 2023

Total Fund Balances for Governmental Funds (page 4)		$ 158,994,954
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.		378,972,656
Intangible assets used in the governmental activities are not financial resources and therefore are not reported in the funds.		6,099,124
Internal service funds are used by the County to charge the cost of fleet management, 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:		7,205,730
Revenues in the statement of activities that do not provide current financial resources are reported as unavailable revenues in the funds.		
Property taxes	1,915,928	
Other assessments	2,293,148	
		4,209,076
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	21,557	
Accrued interest	(34,798)	
Compensated absences	(6,652,225)	
Financed purchases	(11,649,139)	
Lease liability	(210,954)	
Contracts payable	(1,060,397)	
Subscription liability	(6,023,700)	
Net pension liability	(6,090,721)	
Net deferred inflows(outflows) - pension expense	4,292,527	
Net OPEB liability	(67,345,336)	
Net deferred inflows(outflows) - OPEB expense	7,425,164	
		(87,328,022)
Rounding		(1)
Total net position of governmental activities (page 1)		$ 468,153,517

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, 2023

REVENUES	GENERAL	FIRE SERVICES	AMERICAN RESCUE PLAN ACT	SPLOST	CAPITAL PROJECTS	IMPACT FEES	OTHER NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Taxes	$ 106,823,373	$ 38,777,450	$ -	$ 55,195,128	$ -	$ -	$ 17,795,683	$ 218,591,634
Licenses and permits	2,517,653	-	-	-	-	-	284,848	2,802,501
Intergovernmental	1,279,309	12,273	5,207,009	1,431,450	182,985	-	9,309,897	17,422,923
Fines and forfeitures	4,417,504	-	-	-	-	-	1,029,877	5,447,381
Charges for services	10,736,649	248,703	-	-	-	1,417,933	15,324,025	27,727,310
Contributions and donations	31,831	-	-	-	2,050	-	33,479	67,360
Investment income	-	26,064	-	-	13	-	20,161	46,238
Miscellaneous	188,109	5,218	-	-	-	-	586,439	779,766
TOTAL REVENUES	125,994,428	39,069,708	5,207,009	56,626,578	185,048	1,417,933	44,384,409	272,885,113
EXPENDITURES								
Current Expenditures								
General government	26,512,845	-	-	2,434,337	262,976	-	-	29,210,158
Judicial	28,828,910	-	-	-	957,880	-	3,171,155	32,957,945
Public safety	58,364,043	33,979,926	-	17,576	979,378	4,174	20,122,478	113,467,575
Public works	-	-	-	12,878,395	49,600	-	9,589,116	22,517,111
Public health and welfare	2,045,038	-	1,835,119	-	-	-	1,847,447	5,727,604
Recreation and culture	3,404,831	-	-	156,812	259,885	200,000	5,687,983	9,709,511
Housing and development	1,846,037	-	-	-	-	-	3,930,942	5,776,979
Intergovernmental	-	-	111,973	16,412,616	-	-	-	16,524,589
Capital outlay	2,250,001	-	1,799,473	13,154,081	9,210,810	718,841	971,414	28,104,620
Debt service								
Principal	2,441,647	834,184	-	989,909	24,473	-	500,698	4,790,911
Interest	251,620	73,884	-	69,466	9,027	-	54,591	458,588
TOTAL EXPENDITURES	125,944,972	34,887,994	3,746,565	46,113,192	11,754,029	923,015	45,875,824	269,245,591
EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES	49,456	4,181,714	1,460,444	10,513,386	(11,568,981)	494,918	(1,491,415)	3,639,522
OTHER FINANCING SOURCES (USES)								
Sale of county property	119	-	-	-	283,611	-	-	283,730
Finanaced purchases issued	2,250,001	-	-	-	-	-	-	2,250,001
Transfers in	308,750	-	-	-	7,745,375	-	4,886,401	12,940,526
Transfers out	(8,083,306)	(2,845,546)	(1,460,444)	(3,054,209)	(25,000)	-	(1,902,924)	(17,371,429)
TOTAL OTHER FINANCING SOURCES (USES)	(5,524,436)	(2,845,546)	(1,460,444)	(3,054,209)	8,003,986	-	2,983,477	(1,897,172)
NET CHANGE IN FUND BALANCES	(5,474,980)	1,336,168	-	7,459,177	(3,564,995)	494,918	1,492,062	1,742,350
FUND BALANCES, Beginning of year	38,655,383	8,997,296	-	62,581,342	18,657,899	7,201,868	21,158,816	157,252,604
PRIOR PERIOD ADJUSTMENT	(392,982)	-	-	-	-	-	392,982	-
FUND BALANCES, Beginning, as restated	38,262,401	8,997,296	-	62,581,342	18,657,899	7,201,868	21,551,798	157,252,604
FUND BALANCES, End of year	$ 32,787,421	$ 10,333,464	$ -	$ 70,040,519	$ 15,092,904	$ 7,696,786	$ 23,043,860	$ 158,994,954

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, 2023

Net change in fund balances (page 6)		$ 1,742,350
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/amortization in the current period.		
Capital outlays	28,104,620	
Depreciation expense	(25,929,808)	
Amortization expense	(2,013,502)	161,310
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	(403,766)	(403,766)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property taxes	1,915,928	
Donated assets	2,481,805	
Other assessments	2,293,148	6,690,881
Revenues reported in the funds that relate to prior years are not reported as revenue in the statement of activities.		
Property taxes	(1,672,183)	
Other assessments	(2,434)	(1,674,617)
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	(2,250,001)	
Principal payments on long-term debt	4,790,911	
Amortization of deferred refunding costs	(6,800)	
Amortization of bond premiums and discounts	14,278	
Accrued interest payable, current year	(34,798)	
Accrued interest payable, prior year	44,545	2,558,135
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	(6,652,225)	
Compensated absences, prior year	6,353,552	(298,673)
Internal service funds are used by management to charge the costs of certain activities, such as fleet management, group health, and other types of insurance. The net revenue (expenses) of certain internal service funds is reported with governmental activities.		700,509
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	(6,090,721)	
Beginning of year - net pension liability	8,610,965	
End of year - deferred outflows related to pension	4,292,527	
Beginning of year - deferred outflows related to pension	(1,930,939)	
Beginning of year - deferred inflows related to pension	3,286,290	8,168,122
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	(67,345,336)	
Beginning of year - net OPEB liability	67,221,062	
End of year - deferred outflows related to OPEB	8,126,175	
Beginning of year - deferred outflows related to OPEB	(10,779,565)	
End of year - deferred inflows related to OPEB	(701,011)	
Beginning of year - deferred inflows related to OPEB	-	(3,478,675)
Changes in net position of governmental activities (page 3)		$ 14,165,576

The accompanying notes are an integral part of this statement.

HALL COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2023

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS				GOVERNMENTAL ACTIVITIES
ASSETS	SOLID WASTE DISPOSAL FACILITY	WATER AND SEWER	NONMAJOR STORM WATER FUND	TOTAL	INTERNAL SERVICE FUNDS
Current Assets					
Cash	$ 19,426,397	$ 10,824,137	$ 834,744	$ 31,085,278	$ 12,607,631
Receivables (net of allowance for uncollectibles)	549,001	739,021	-	1,288,022	574,174
Prepaid items	1,585	4,021	-	5,606	195,048
Inventories	-	-	-	-	240,765
Restricted assets:					
Cash	-	1,250,000	-	1,250,000	-
TOTAL CURRENT ASSETS	19,976,983	12,817,179	834,744	33,628,906	13,617,618
Noncurrent Assets					
Prepaid capacity	-	17,278,507	-	17,278,507	-
Capital assets					
Capital assets not being depreciated	6,195,861	32,405,390	-	38,601,251	-
Capital assets being depreciated	41,039,788	95,333,178	-	136,372,966	-
Less: accumulated depreciation	(25,313,086)	(21,941,039)	-	(47,254,125)	-
TOTAL CAPITAL ASSETS (NET OF ACCUMULATED DEPRECIATION)	21,922,563	105,797,529	-	127,720,092	-
TOTAL NONCURRENT ASSETS	21,922,563	123,076,036	-	144,998,599	-
TOTAL ASSETS	41,899,546	135,893,215	834,744	178,627,505	13,617,618
DEFERRED OUTFLOWS OF RESOURCES					
Pension expense	145,926	-	-	145,926	-
OPEB expense	307,379	-	-	307,379	-
Deferred amount on refunding	-	8,448	-	8,448	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	453,305	8,448	-	461,753	-
TOTAL ASSETS & DEFERRED OUTFLOWS OF RESOURCES	42,352,851	135,901,663	834,744	179,089,258	13,617,618
LIABILITIES					
Current Liabilities					
Accounts payable	1,611,308	574,548	258	2,186,114	412,693
Accrued interest payable	-	97,453	-	97,453	-
Other accrued items	123,620	9,129	2,536	135,285	39,602
Customer deposits	34,320	300	-	34,620	-
Unearned revenue	27,508	-	-	27,508	-
Compensated absences payable	62,842	685	2,385	65,912	-
Accrued landfill closure/postclosure	192,591	-	-	192,591	-
Estimated claims payable	-	-	-	-	3,307,586
Notes from direct borrowings	-	1,683,342	-	1,683,342	-
Contracts payable	-	798,026	-	798,026	-
TOTAL CURRENT LIABILITIES	2,052,189	3,163,483	5,179	5,220,851	3,759,881
Noncurrent Liabilities					
Estimated claims payable	-	-	-	-	2,558,594
Compensated absences payable	41,895	1,028	1,590	44,513	-
Accrued landfill closure/postclosure	17,799,923	-	-	17,799,923	-
Notes from direct borrowings	-	13,077,916	-	13,077,916	-
Net OPEB liability	2,816,040	-	-	2,816,040	-
Net pension liability	490,159	-	-	490,159	-
Contracts payable	-	8,511,660	-	8,511,660	-
TOTAL NONCURRENT LIABILITIES	21,148,017	21,590,604	1,590	42,740,211	2,558,594
TOTAL LIABILITIES	23,200,206	24,754,087	6,769	47,961,062	6,318,475
DEFERRED INFLOWS OF RESOURCES					
OPEB expense	26,516	-	-	26,516	-
TOTAL DEFERRED INFLOWS OF RESOURCES	26,516	-	-	26,516	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	23,226,722	24,754,087	6,769	47,987,578	6,318,475
NET POSITION					
Net investment in capital assets	20,531,916	81,449,228	-	101,981,144	-
Restricted for:					
Debt service	-	1,250,000	-	1,250,000	-
Stormwater	-	-	-	-	-
Unrestricted	(1,405,787)	28,448,348	827,975	27,870,536	7,299,143
TOTAL NET POSITION	$ 19,126,129	$ 111,147,576	$ 827,975	131,101,680	$ 7,299,143
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds				93,413	
Net position of business-type activities				$ 131,195,093	

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, 2023

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS				GOVERNMENTAL ACTIVITIES
	SOLID WASTE DISPOSAL FACILITY	WATER AND SEWER	NONMAJOR STORM WATER FUND	TOTAL	INTERNAL SERVICE FUNDS
OPERATING REVENUES					
Charges for sales and services:					
Sewer sales	$ -	$ 2,761,327	$ -	$ 2,761,327	$ -
Sewer connection fees	-	45,600	-	45,600	-
Review and inspection fees	-	-	238,259	238,259	-
Other	-	119,504	-	119,504	-
Recycling and transfer fees	12,179,803	-	-	12,179,803	-
Charges for services-other	954,894	-	-	954,894	286
Charges to other funds	-	-	-	-	29,594,630
Employee contributions	-	-	-	-	9,159,204
Total Operating Revenues	13,134,697	2,926,431	238,259	16,299,387	38,754,120
OPERATING EXPENSES					
Salaries and benefits	3,329,250	227,731	87,480	3,644,461	1,350,012
Supplies	606,615	-	-	606,615	-
Other services and charges	3,265,364	2,048,343	10,149	5,323,856	6,401,783
Benefit claims	-	-	-	-	23,933,697
Insurance premiums	890,256	138,115	7,190	1,035,561	3,656,784
General and administrative	-	-	-	-	1,735,080
Landfill closure/postclosure costs	2,220,909	-	-	2,220,909	-
Depreciation	1,827,332	2,435,263	-	4,262,595	-
Repairs and maintenance	453,381	112,068	-	565,449	947,067
Total Operating Expenses	12,593,107	4,961,520	104,819	17,659,446	38,024,423
OPERATING INCOME (LOSS)	541,590	(2,035,089)	133,440	(1,360,059)	729,697
NONOPERATING REVENUES (EXPENSES)					
Investment earnings	34,675	13,273	-	47,948	-
Interest expense	-	(784,671)	-	(784,671)	-
Intergovernmental income	694	-	-	694	-
Total Nonoperating Revenues (Expenses)	35,369	(771,398)	-	(736,029)	-
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	576,959	(2,806,487)	133,440	(2,096,088)	729,697
Sewer tap fees	-	478,800	-	478,800	-
Developers - In kind	-	513,721	-	513,721	-
Transfer in	-	4,539,653	-	4,539,653	-
Transfer out	(108,750)	-	-	(108,750)	-
CHANGE IN NET POSITION	468,209	2,725,687	133,440	3,327,336	729,697
TOTAL NET POSITION, Beginning of year	18,657,920	109,116,424	-	127,774,344	6,569,446
PRIOR PERIOD ADJUSTMENT	-	(694,535)	694,535	-	-
TOTAL NET POSITION, Beginning as restated	18,657,920	108,421,889	694,535	127,774,344	6,569,446
TOTAL NET POSITION, End of year	$ 19,126,129	$ 111,147,576	$ 827,975		$ 7,299,143
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds				29,188	
Change in net position of business-type activities				$ 3,356,524	

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, 2023

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS				GOVERNMENTAL ACTIVITIES
CASH FLOWS FROM OPERATING ACTIVITIES	SOLID WASTE DISPOSAL FACILITY	WATER AND SEWER	NONMAJOR STORM WATER FUND	TOTAL	INTERNAL SERVICE FUNDS
Receipts from customer	$ 13,277,170	$ 2,951,352	$ 240,795	$ 16,469,317	$ 9,151,969
Payments to suppliers	(5,745,535)	(1,907,998)	(17,339)	(7,670,872)	(12,638,785)
Payments to employees	(3,384,745)	(233,015)	(83,247)	(3,701,007)	(24,176,499)
Internal activity-payments from (to) other funds	-	-	-	-	29,594,630
Net cash provided by (used in) operating activities	4,146,890	810,339	140,209	5,097,438	1,931,315
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Payments from other governments	694	-	-	694	-
Net Cash provided (used) by non-capital financing activities	694	-	-	694	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	(1,220,435)	(4,319,609)	-	(5,540,044)	-
Tap fees paid by developers	-	478,800	-	478,800	-
Transfers in-capital	-	4,539,653	-	4,539,653	-
Transfers out	(108,750)	-	-	(108,750)	-
Payment made on debt	-	(2,308,792)	-	(2,308,792)	-
Interest paid	-	(793,778)	-	(793,778)	-
Net cash provided (used) by capital and related financing activities	(1,329,185)	(2,403,726)	-	(3,732,911)	-
CASH FLOWS FROM INVESTING ACTIVITIES					
Investment earnings	34,675	13,273	-	47,948	-
Net cash provided (used) by investing activities	34,675	13,273	-	47,948	-
Net increase (decrease) in cash and cash equivalents	2,853,074	(1,580,114)	140,209	1,413,169	1,931,315
CASH, Beginning of year	16,573,323	13,654,251	694,535	30,922,109	10,676,316
CASH, End of year	$ 19,426,397	$ 12,074,137	$ 834,744	$ 32,335,278	$ 12,607,631
Cash	$ 19,426,397	$ 10,824,137	$ 834,744	$ 31,085,278	$ 12,607,631
Restricted cash	-	1,250,000	-	1,250,000	-
CASH, End of year	$ 19,426,397	$ 12,074,137	$ 834,744	$ 32,335,278	$ 12,607,631

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, 2023

(CONTINUED)

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS				GOVERNMENTAL ACTIVITIES
	SOLID WASTE DISPOSAL FACILITY	WATER AND SEWER	NONMAJOR STORM WATER FUND	TOTAL	INTERNAL SERVICE FUNDS
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	$ 541,590	$ (2,035,089)	$ 133,440	$ (1,360,059)	$ 729,697
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities					
Depreciation	1,827,332	2,435,263	-	4,262,595	-
Landfill closure/postclosure costs	2,220,909	-	-	2,220,909	-
(Increase) decrease in:					
Accounts receivable	166,968	24,921	-	191,889	(7,521)
Inventory	-	-	-	-	25,854
Deferred outflow for pension	(76,865)	-	-	(76,865)	-
Deferred outflow for OPEB	179,935	-	-	179,935	-
Prepaid expenses	(198)	11,692	-	11,494	15,225
Increase (decrease) in:					
Accounts payable	(122,919)	378,836	-	255,917	60,850
Compensated absences	(8,860)	(4,515)	3,975	(9,400)	-
Amounts held in trust	300	-	2,536	2,836	-
Accrued landfill costs	(406,802)	-	-	(406,802)	-
Deferred inflows for pension	(117,536)	-	-	(117,536)	-
Deferred inflows for OPEB	26,516	-	-	26,516	-
Net pension liability	(85,677)	-	-	(85,677)	-
Net OPEB liability	4,701	-	-	4,701	-
Other accrued items	22,291	(769)	258	21,780	7,614
Deferred revenue	(24,795)	-	-	(24,795)	1,095,075
Due to other governments	-	-	-	-	4,521
Net cash provided by (used in) operating activities	$ 4,146,890	$ 810,339	$ 140,209	$ 5,097,438	$ 1,931,315
SUPPLEMENTAL DISCLOSURE OF NON-CASH ACTIVITIES					
In kind contributions from a developer	$ -	$ 513,721	$ -	$ 513,721	$ -

The accompanying notes are an integral part of this statement.

HALL COUNTY, GEORGIA
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2023

	OTHER POST-EMPLOYMENT BENEFITS TRUST FUND	CUSTODIAL FUNDS
ASSETS		
Cash	$ 2,434	$ 10,825,561
Investments	1,663,760	-
Interest receivable	2,537	-
TOTAL ASSETS	1,668,731	10,825,561
LIABILITIES		
Amount held in trust	-	4,131,645
TOTAL LIABILITIES	-	4,131,645
FIDUCIARY NET POSITION		
Restricted for other post-employee benefits	1,668,731	-
Restricted for others	-	6,693,916
TOTAL FIDUCIARY NET POSITION	$ 1,668,731	$ 6,693,916

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, 2023

	OTHER POST-EMPLOYMENT BENEFITS TRUST FUND	CUSTODIAL FUNDS
ADDITIONS		
Taxes collected for other entities	$ -	$ 289,418,247
Fees collected for other entities	-	17,875,043
Court individual cases	-	2,335,399
Inmate account deposits	-	1,354,606
Contributions - employer	1,600,000	-
Investment income:		
Interest earned on investments	11,087	-
Realized/unrealized gain(loss) on investments	57,644	-
Net investment income	68,731	-
TOTAL ADDITIONS	1,668,731	310,983,295
DEDUCTIONS		
Payments of taxes to other entities	-	289,286,475
Payments of fees to other entities	-	18,671,774
Payments to others	-	1,599,786
Payments to inmates	-	67,953
Benefits paid for retirees	-	67,953
TOTAL DEDUCTIONS	-	309,693,941
CHANGE IN NET POSITION	1,668,731	1,289,354
TOTAL FIDUCIARY NET POSITION, Beginning of year	-	5,336,610
TOTAL FIDUCIARY NET POSITION, End of year	$ 1,668,731	$ 6,693,916

The accompanying notes are an integral part of this statement.

HALL COUNTY, GEORGIA
COMPONENT UNITS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2023

	HEALTH DEPARTMENT	LIBRARY SYSTEM	TOTAL
ASSETS			
Cash	$ 8,058,760	$ 1,579,914	$ 9,638,674
Investments	-	16,653	16,653
Receivables (net of allowance for uncollectibles)	2,149,243	41,617	2,190,860
Prepaid items	-	32,886	32,886
Non-current assets:			
Intangible assets:			
Right to use assets	-	134,088	134,088
Less: accumulated amortization	-	(17,514)	(17,514)
Intangible assets, net of amortization	-	116,574	116,574
Capital assets:			
Capital assets being depreciated	1,191,046	4,229,450	5,420,496
Less: accumulated depreciation	(1,010,267)	(3,137,430)	(4,147,697)
Capital assets, net of depreciation	180,779	1,092,020	1,272,799
TOTAL ASSETS	10,388,782	2,879,664	13,268,446
DEFERRED OUTFLOWS OF RESOURCES			
Pension expense	8,382,074	1,633,061	10,015,135
OPEB expense	-	56,406	56,406
TOTAL DEFERRED OUTFLOWS OF RESOURCES	8,382,074	1,689,467	10,071,541
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	18,770,856	4,569,131	23,339,987
LIABILITIES			
Accounts payable	405,083	37,796	442,879
Other accrued items	75	10,430	10,505
Due to other governments	66,614	-	66,614
Noncurrent liabilities:			
Due within one year			
Compensated absences payable	850,800	35,742	886,542
Subscription liability	-	15,705	15,705
Due in more than one year			
Compensated absences payable	312,196	53,612	365,808
Subscription liability	-	104,680	104,680
Net pension liability	17,130,663	3,408,579	20,539,242
Net OPEB liability	357,596	1,226,014	1,583,610
TOTAL LIABILITIES	19,123,027	4,892,558	24,015,585
DEFERRED INFLOWS OF RESOURCES			
Pension expense	1,351,192	9,617	1,360,809
OPEB expense	-	885,222	885,222
TOTAL DEFERRED INFLOWS OF RESOURCES	1,351,192	894,839	2,246,031
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	20,474,219	5,787,397	26,261,616
NET POSITION			
Net investment in capital assets	180,779	1,096,955	1,277,734
Restricted for:			
Program income	1,454,285	195,356	1,649,641
Unrestricted	(3,338,427)	(2,510,577)	(5,849,004)
TOTAL NET POSITION	$ (1,703,363)	$ (1,218,266)	$ (2,921,629)

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, 2023

		.....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	$ 25,689,148	$ 2,910,711	$ 22,456,066	$ -	$ (322,371)	$ -	$ (322,371)
Library System	3,467,486	404,884	534,564	135,775	-	(2,392,263)	(2,392,263)
TOTAL COMPONENT UNITS	$ 29,156,634	$ 3,315,595	$ 22,990,630	$ 135,775	(322,371)	(2,392,263)	(2,714,634)
GENERAL REVENUES							
Miscellaneous					-	4	4
Unrestricted investment earnings					-	1,704	1,704
Grants and contributions not restricted to a specific program					-	2,860,789	2,860,789
TOTAL GENERAL REVENUES AND TRANSFERS					-	2,862,497	2,862,497
CHANGES IN NET POSITION					(322,371)	470,234	147,863
NET POSITION, Beginning					(1,380,992)	(1,687,463)	(3,068,455)
CHANGE IN ACCOUNTING PRINCIPLE					-	(1,037)	(1,037)
NET POSITION, Beginning as restated					(1,380,992)	(1,688,500)	(3,069,492)
NET POSITION, Ending					$ (1,703,363)	$ (1,218,266)	$ (2,921,629)

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 2023, the County supplemented the Health Department's budget in the amount of $786,345. 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 2023, the County supplemented the Library's budget in the amount of $2,860,789. 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. Custodial funds use the economic resources measurement focus and the accrual basis of accounting. 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.

CHANGE IN ACCOUNTING PRINCIPLE

In fiscal year 2023, the County implemented GASB Statement No. 87, "*Leases*" and GASB Statement No. 96, "*Subscription-Based Information Technology Arrangements*" and as a result recognized a change in accounting principle as of July 1, 2022 in order to retroactively report the change to the earliest period reported. GASB Statements No. 87 and No. 96 enhance the relevance and consistency of information about governments' leasing activities and subscription-based information technology arrangements. They establish requirements for intangible asset accounting based on the principle that these agreements are financings of the right to use an underlying asset or subscription. Under these Statements, a liability is recognized with an intangible right-to-use lease or subscription asset. These changes were incorporated in the County's fiscal year 2023 financial statements and had an effect on the beginning net position of the governmental activities.

The implementation of GASB Statement No. 87 and GASB Statement No. 96 had the following effect on net position as of July 1, 2022:

Net Position, July 1	$ 454,070,722
Lease assets, net of accumulated amortization	315,716
Lease liabilities, current	(131,400)
Lease liabilities, long-term	(210,953)
Subscription asset, net of accumulated amortization	3,759,721
Subscription liabilities	(3,815,865)
Change in accounting principle	(82,781)
Ending Restated Net Position, July 1	$ 453,987,941

CHANGES WITHIN THE FINANCIAL REPORTING ENTITY

In fiscal year 2023, the County restated the Governmental and Business-Type Funds as noted below to create the nonmajor Hotel/Motel Fund and Stormwater Fund in the current year:

	GENERAL	OTHER NONMAJOR GOVERNMENTAL FUNDS	GOVERNMENTAL ACTIVITIES
FUND BALANCES, Beginning of year	$ 38,655,383	$ 21,158,816	$ 59,814,199
Cash	(392,982)	392,982	-
FUND BALANCES, Beginning, as restated	$ 38,262,401	$ 21,551,798	$ 59,814,199

	WATER AND SEWER	NONMAJOR STORMWATER FUND	BUSINESS-TYPE ACTIVITIES
FUND BALANCES, Beginning of year	$ 109,116,424	$ -	$ 109,116,424
Cash	(694,535)	694,535	-
FUND BALANCES, Beginning, as restated	$ 108,421,889	$ 694,535	$ 109,116,424

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 *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. The Other Post-Employment Benefits Trust Fund accounts for the accumulating of resources for other post-employment benefits for qualified employees of the County. 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, Stormwater 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 2022 digest year were payable on November 15, 2022. Interest and penalties are assessed on taxes not paid by this date. The taxes are subject to lien after February 15, 2023.

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 2023 was $77,474. None of these costs were capitalized in 2023.

Restricted Assets

Certain proceeds of the County's financed purchases 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, infrastructure, and right to use 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 2023.

Property, plant, equipment, and right to use assets 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

Right to Use Assets and Liabilities

Intangible assets are classified as right-to-use lease or subscription assets under GASBs No. 87 and GASBs No. 96 and are amortized based on the underlying asset life.

The County is a lessee for a noncancellable leases of equipment. The County recognizes a lease liability and an intangible right-to-use lease asset in the governmental activities of the County. The County recognizes lease liabilities in excess of a $100,000 threshold.

At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option prices that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

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 other 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, 2023, are as follows:

	Governmental Activities	Business-type Activities
Net investment in capital assets:		
Cost of capital/intangible assets	$ 838,614,556	$ 174,974,217
Less accumulated depreciation/ amortization	(453,542,776)	(47,254,125)
Book value	385,071,780	127,720,092
Retainage and accounts payable related to construction	(6,352,486)	(1,676,452)
Less capital related debt	(14,042,961)	(24,062,496)
Total net investment in capital assets	$ 364,676,333	$ 101,981,144

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 $103,346,318 of restricted net position, of which $18,285,677 is restricted by enabling legislation.

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

Restricted:

Fire Services Fund
Public Safety programs - For funds restricted for fire services from a separate tax levy. $ 9,968,723

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. 70,040,519

Impact Fees Fund	
Impact Fee projects - For funds received from impact fees that have not been spent.	7,696,786
Non-Major Special Revenue Funds	
Street lighting	
Special Assessments Fund - To account for funds received from special assessments for street lighting.	255,427
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.	3,952,343
Law Library Fund - To account for funds collected from fines and forfeitures to be used for the operation of the Law Library.	448,883
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.	1,181,815
Multiple Grant Fund - To account for funds received from grants restricted by grantors for various public safety purposes.	24,231
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.	4,271,541
Emergency Services Fund - To account for funds collected from a levied property tax to operate Emergency Services provided by the County.	3,203,158
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.	1,607,427
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.	1,185,186
Housing and Development programs	
Restricted Programs Fund - To account for funds received from grants restricted by grantors for housing programs.	156,518
Hotel Motel Fund - To account for funds received from Hotel Motel taxes.	634,991
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.	2,645,135
Total Restricted Fund Balance	$ 107,272,933

Assigned:	
Capital Projects Fund	
For funding of future projects outlined in the capital improvement plan	$ 15,092,904
Nonmajor Capital Projects Funds	
State Road Fund - For road infrastructure and maintenance.	2,666,122
Total Assigned Fund Balance	$ 17,759,026

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, 2023, 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, 2023, the County had the following investments:

Investment Type:	Fair Value	Rating (Standard & Poors)
Corporate Bonds	$ 13,573,362	N/A
Georgia Fund 1	5,007,015	AAAf
Total Debt Securities	$ 18,580,377	

		INVESTMENT MATURITIES (in Years)/ FMV Level		
Investment Type:	Fair Value	Less Than 1/ FMV Level 1	1-5/ FMV Level 2	Total
Corporate Bonds	$ 13,573,362	$ 5,750,000	$ 7,823,362	$13,573,362
Georgia Fund 1	5,007,015	5,007,015	-	$ 5,007,015
Total Debt Securities	$ 18,580,377	$ 10,757,015	$ 7,823,362	$18,580,377
Maximum Investment		57.89%	42.11%	

Cash per financial statements (page 1)	
Cash	$ 210,033,701
Restricted cash	1,250,000
Cash held by Fiduciary Funds (page 12)	10,827,995
Deposits	$ 222,111,696
Investments per financial statements	
Investments	$ 18,580,377
Investments as listed above	$ 18,580,377

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, 2023, 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, 2023, 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	American Rescue Plan Act	SPLOST	Capital Projects
Receivables:					
Property Taxes	$ 1,483,948	$ 249,596	$ -	$ -	$ -
Accounts	584,868	17,887	-	-	62,117
Intergovernmental	3,447,127	-	916,638	4,771,877	11,976
Total Gross Receivables	5,515,943	267,483	916,638	4,771,877	74,093
Less: Allowance for Uncollectibles	(75,868)	-	-	-	-
Total Net Receivables	$ 5,440,075	$ 267,483	$ 916,638	$ 4,771,877	$ 74,093

Governmental Activities, cont:	Impact Fees	Nonmajor Governmental Funds	Internal Service Funds
Receivables:			
Property Taxes	$ -	$ 184,452	$ -
Accounts	6,209	7,628,893	574,174
Intergovernmental	97,779	4,524,848	-
Total Gross Receivables	103,988	12,338,193	574,174
Less: Allowance for Uncollectibles	-	(3,859,850)	-
Total Net Receivables	$ 103,988	$ 8,478,343	$ 574,174

Property taxes receivable at June 30, 2023, consist of the following:

DIGEST YEAR	GENERAL FUND (2)	FIRE SERVICES FUND (2)	NONMAJOR GOVERNMENTAL FUNDS (2)
2023 (1)	$ 26,222	$ 9,136	$ 6,433
2022	423,976	98,019	100,538
2021	340,469	38,153	33,696
2020	110,491	23,516	17,060
2019	132,080	19,737	15,390
2018	92,656	16,026	11,110
2017	113,077	14,966	75
2016	103,539	13,965	75
2015	68,790	8,958	75
2014	72,648	7,120	-
Total	$ 1,483,948	$ 249,596	$ 184,452

(1) 2023 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, 2023.

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	$ 59,951	$ -	$ 59,951
Accounts	489,050	-	489,050
Intergovernmental	-	739,021	739,021
Total Gross Receivables	549,001	739,021	1,288,022
Less: Allowance for Uncollectibles	-	-	-
Total Net Receivables	$ 549,001	$ 739,021	$ 1,288,022

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)	$ 1,483,948	$ -
Delinquent property taxes receivable (Fire Services Fund)	249,596	-
Delinquent property taxes receivable (Nonmajor governmental funds related to tax service delivery agreements)	182,384	-
Assessments (Nonmajor Special Assessment Fund)	2,069	-
Opioid Settlement not received (Nonmajor Emergency Services Fund)	2,291,079	-
Grant drawdowns prior to meeting all eligibility requirements (General Fund)	-	78,158
Grant drawdowns prior to meeting all eligibility requirements (Nonmajor Multiple Grants Fund)	-	1,372,969
Grant drawdowns prior to meeting all eligibility requirements (ARPA Fund)	-	24,813,707
Total unavailable/unearned revenue for governmental funds	$ 4,209,076	$ 26,264,834

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	$ 668,111	$ 41,617
Intergovernmental	1,481,132	-
Total Gross Receivables	2,149,243	41,617
Less: Allowance for Uncollectibles	-	-
Total Net Receivables	$ 2,149,243	$ 41,617

NOTE 6 - CAPITAL ASSETS

PRIMARY GOVERNMENT

Capital asset activity for the year ended June 30, 2023, was as follows:

Governmental Activities:	Beginning Balance	Change in Classification	Adjusted Beginning Balance	Additions	Retirements	Transfers	Ending Balance
Non-Depreciable Assets:							
Land and improvements	$ 24,918,016	$ 34,172,489	$ 59,090,505	$ 2,769,639	$ -	$ -	$ 61,860,144
Infrastructure land and improvements	41,408,012	(41,408,012)	-	-	-	-	-
Construction in progress	39,379,163	-	39,379,163	14,874,789	(102,854)	(18,146,536)	36,004,562
Total non-depreciable capital assets	105,705,191	(7,235,523)	98,469,668	17,644,428	(102,854)	(18,146,536)	97,864,706
Depreciable Assets:							
Buildings and improvements	212,989,974	5,965,667	218,955,641	859,679	-	9,288,654	229,103,974
Machinery and equipment	65,986,772	-	65,986,772	4,897,124	-	279,763	71,163,659
Vehicles	40,241,812	-	40,241,812	4,703,388	(1,034,447)	5,762,519	49,673,272
Infrastructure	375,110,197	1,269,856	376,380,053	2,481,806	-	2,815,600	381,677,459
Total depreciable capital assets	694,328,755	7,235,523	701,564,278	12,941,997	(1,034,447)	18,146,536	731,618,364
Less Accumulated Depreciation for:							
Buildings and improvements	(80,286,125)	59,680	(80,226,445)	(5,755,726)	-	-	(85,982,171)
Machinery and equipment	(42,383,215)	-	(42,383,215)	(4,254,301)	-	-	(46,637,516)
Vehicles	(24,740,282)	-	(24,740,282)	(4,457,487)	733,535	-	(28,464,234)
Infrastructure	(277,904,519)	(59,680)	(277,964,199)	(11,462,294)	-	-	(289,426,493)
Total accumulated depreciation	(425,314,141)	-	(425,314,141)	(25,929,808)	733,535	-	(450,510,414)
Total depreciable capital assets, net	269,014,614	7,235,523	276,250,137	(12,987,811)	(300,912)	18,146,536	281,107,950
Governmental activities capital assets, net	$ 374,719,805	$ -	$ 374,719,805	$ 4,656,617	$ (403,766)	$ -	$ 378,972,656

During the year ended June 30, 2023, adjustments were recorded in capital assets and the related accumulated depreciation in order to correct the classification of specific assets. The aggregate effect of these adjustments did not change the governmental-type net position.

Additions to governmental activities capital assets for fiscal year ending June 30, 2023, consist of the following:

Capital Outlay	$ 28,104,620
Donated roads	2,481,805
Total	$ 30,586,425

Non-depreciable capital assets additions	$ 17,644,428
Depreciable capital assets additions	12,941,997
Total	$ 30,586,425

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	9,288,439	4,634,080	-	(36,552)	13,885,967
Total non-depreciable capital assets	34,003,723	4,634,080	-	(36,552)	38,601,251
Depreciable Assets:					
Land improvements	144,988	-	-	-	144,988
Buildings and improvements	10,460,415	38,500	-	-	10,498,915
Machinery and equipment	7,204,794	2,089,137	-	36,552	9,330,483
Vehicles	2,114,180	241,068	-	-	2,355,248
Water and sewer infrastructure	113,529,610	513,722	-	-	114,043,332
Total depreciable capital assets	133,453,987	2,882,427	-	36,552	136,372,966
Less Accumulated Depreciation for:					
Land improvements	(144,988)	-	-	-	(144,988)
Buildings	(5,633,214)	(289,792)	-	-	(5,923,006)
Machinery and equipment	(4,983,847)	(578,685)	-	-	(5,562,532)
Vehicles	(1,357,132)	(246,189)	-	-	(1,603,321)
Water and sewer lines and system	(30,872,347)	(3,147,931)	-	-	(34,020,278)
Total accumulated depreciation	(42,991,528)	(4,262,597)	-	-	(47,254,125)
Total depreciable capital assets, net	90,462,459	(1,380,170)	-	36,552	89,118,841
Business-type activities capital assets, net	$ 124,466,182	$ 3,253,910	$ -	$ -	$ 127,720,092

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

Governmental Activities:	
General Government	$ 917,173
Judicial	855,152
Public Safety	10,101,016
Public Works	12,066,425
Public Health and Welfare	216,227
Recreation and Culture	1,688,250
Housing and Development	85,565
Total depreciation expense-governmental activities	$ 25,929,808
Business-type Activities:	
Water and Sewer	$ 2,435,265
Solid Waste	1,827,332
Total depreciation expense-business-type activities	$ 4,262,597

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, 2023, 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:					
Emergency Generators - Various Hall County Locations	$ 125,000	$ 120,450	$ -	$ 4,550	Capital Projects
Chicopee Woods AG Center Renovation	1,700,000	168,238	1,176,546	355,216	SPLOST / Impact Fees / Capital Projects
Energy Upgrades - Various County Locations	400,000	25,860	-	374,140	SPLOST
GMCR Orthoimagery & LIDAR Updates	237,000	55,283	83,404	98,313	Capital Projects
Green St Parking Deck Improvements	54,592	40,348	14,244	-	Capital Projects
Fire Alarm Replacement - Various County Facilities	307,164	87,760	37,702	181,702	Capital Projects
Construction of New Sheriff's Training Center	5,000,000	51,363	711,491	4,237,146	SPLOST / Capital Projects / Intergovernmental
Renovation of Building for Pre-Trial Services	600,000	232,450	4,395	363,155	SPLOST
Animal Shelter HVAC Replacement	1,650,000	29,031	-	1,620,969	SPLOST / ARPA
Courthouse CCTV Upgrade	968,718	968,718	-	-	SPLOST / Capital Projects
Signage Upgrade County-Wide - Governmental	1,170,704	889,035	281,669	-	SPLOST / Capital Projects
Health Department Campus Improvements	10,500,000	795,009	2,434,691	7,270,300	American Rescue Plan Funding
MIS Router Replacement	117,000	88,682	-	28,318	Capital Projects
MIS Switch Replacement	143,000	141,754	45,656	(44,410)	Capital Projects
Disaster Recovery Equipment Replacements	225,000	34,465	14,392	176,143	Capital Projects
Healan's Mill Park Construction	2,000,000	98,469	38,272	1,863,259	SPLOST / Impact Fees / Capital Projects
Alberta Banks Park Renovation	1,475,000	749,128	88,142	637,730	SPLOST / Impact Fees / Capital Projects
Laurel Park Renovation	778,566	214,376	150,989	413,201	SPLOST / Impact Fees / Capital Projects
Trails and Greenspace Construction	7,000,000	1,073,963	61,500	5,864,537	SPLOST
HCGC Other Building Improvements	5,136,471	4,578,530	114,436	443,505	SPLOST / Capital Projects
HVAC Replacement - Jail	1,116,258	1,092,580	-	23,678	SPLOST / Capital Projects / Jail Restricted Funds
Jail Security System Upgrade	1,038,910	923,190	-	115,720	SPLOST / Restricted Funds
Jail Water Management Improvements	1,489,241	807,408	-	681,833	American Rescue Plan Funding / Capital Projects
Accela - Development Management Software	1,432,746	1,464,416	60,660	(92,330)	SPLOST / Capital Projects
Court Technology Upgrades - Case Management Upgrade	235,670	117,560	84,610	33,500	Capital Projects
Tyler Technologies - Financial Software	1,739,547	977,099	747,648	14,800	SPLOST / Capital Projects
Fire Station #17 Construction (Less Land Purchase)	6,659,015	653,599	5,959,321	46,096	SPLOST
Various Road Projects	33,935,467	19,525,798	3,238,013	11,171,656	SPLOST/State Road Fund
	$ 87,235,069	$ 36,004,562	$ 15,347,781	$ 35,882,727	

Business-type Activities:					
Signage Upgrade - Landfill	$ 146,703	$ 146,703	$ -	$ -	Landfill Fund
Landfill Phase II - Cells III and IV Design and Construction	9,687,695	326,993	20,007	9,340,695	Landfill Fund
Wauka Mountain Compactor Site Renovation	100,000	17,764	67,438	14,798	Landfill Fund
New Baler - Recycling	1,054,450	199,026	855,424	-	Landfill Fund
HVAC Replacement - Public Works	60,000	50,000	-	10,000	Sewer Fund
Various Sewer Expansion Projects	27,991,050	5,374,466	12,460,376	10,156,208	SPLOST/Sewer Fund
North Oconee Water Reclamation	750,000	419,686	-	330,314	SPLOST
Glades Reservoir	7,432,932	7,351,329	-	81,603	SPLOST/Revenue Bonds
Water and Sewerage Projects	$ 47,222,830	$ 13,885,967	$ 13,403,245	$ 19,933,618	

DISCRETELY PRESENTED COMPONENT UNITS

Activity for the *Health Department* for the year ended June 30, 2023, was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Governmental Activities:				
Depreciable Assets:				
Machinery and equipment	$ 1,163,267	$ 27,779	$ -	$ 1,191,046
Less Accumulated Depreciation	(971,181)	(39,086)	-	(1,010,267)
Capital Assets, net	$ 192,086	$ (11,307)	$ -	$ 180,779

Activity for the *Library* for the year ended June 30, 2023, was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Governmental Activities:				
Depreciable Assets:				
Machinery and equipment	$ 559,926	$ 16,120	$ (3,062)	$ 572,984
Books and collections	3,830,772	195,302	(369,608)	3,656,466
Total depreciable capital assets	4,390,698	211,422	(372,670)	4,229,450
Less Accumulated Depreciation for:				
Machinery and equipment	(478,961)	(17,192)	(2,329)	(498,482)
Books and collections	(2,855,009)	(210,098)	426,159	(2,638,948)
Total accumulated depreciation	(3,333,970)	(227,290)	423,830	(3,137,430)
Total depreciable capital assets, net	1,056,728	(282,307)	51,160	1,092,020
Capital Assets, net	$ 1,056,728	$ (282,307)	$ 51,160	$ 1,092,020

NOTE 7 - LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2023, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
Governmental Activities:						
Contracts Payable	$ 970,000	$ -	$ (120,000)	$ 850,000	$ 125,000	$ 725,000
Plus: original issue premium	224,675	-	(14,278)	210,397	19,570	190,827
Total contracts payable	1,194,675	-	(134,278)	1,060,397	144,570	915,827
Financed purchases	12,109,296	2,250,001	(2,710,158)	11,649,139	2,324,497	9,324,642
Estimated claims payable	4,771,105	23,451,303	(22,356,228)	5,866,180	3,307,586	2,558,594
Net OPEB liability	67,221,062	1,940,271	(1,815,997)	67,345,336	-	67,345,336
Net pension liability	8,610,964	7,452,857	(9,973,100)	6,090,721	-	6,090,721
Compensated absences	6,353,552	2,860,027	(2,561,354)	6,652,225	3,991,335	2,660,890
Governmental activities long-term liabilities	$ 100,260,654	$ 37,954,459	$ (39,551,115)	$ 98,663,998	$ 9,767,988	$ 88,896,010
Business-type Activities:						
Contracts payable	$ 7,885,000	$ -	$ (605,000)	$ 7,280,000	$ 690,000	$ 6,590,000
Plus: original issue premium	2,101,669	-	(71,983)	2,029,686	108,026	1,921,660
Total contracts payable	9,986,669	-	(676,983)	9,309,686	798,026	8,511,660
Notes from direct borrowings	16,395,054	-	(1,633,796)	14,761,258	1,683,342	13,077,916
Compensated absences	119,828	31,592	(40,995)	110,425	65,912	44,513
Net OPEB liability	2,811,339	73,392	(68,691)	2,816,040	-	2,816,040
Net pension liability	575,836	253,362	(339,039)	490,159	-	490,159
Landfill closure/postclosure	16,178,407	1,883,055	(68,948)	17,992,514	192,591	17,799,923
Business-type activities long-term liabilities	$ 46,067,133	$ 2,241,401	$ (2,828,452)	$ 45,480,082	$ 2,739,871	$ 42,740,211
Total primary government long-term liabilities	$ 146,327,787	$ 40,195,860	$ (42,379,567)	$ 144,144,080	$ 12,507,859	$ 131,636,221

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, 2023, are as follows:

June 30,	Principal	Interest	Total
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	150,000	15,250	165,250
2029	155,000	7,750	162,750
	$ 850,000	$ 153,750	$ 1,003,750

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.

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, 2023, 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, 2023 was $1,299,156.

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, 2023, 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, 2023 was $8,099,982.

On August 11, 2022, the County entered into multiple installment sale agreements with Motorola Solutions to finance radio equipment to be utilized by the Sheriff's Department. As of June 30, 2023, total proceeds of $2,290,219 have been recognized in the equipment capital asset balance at year end (see Note 6). The outstanding balance on these agreements at June 30, 2023 was $2,250,001.

The annual requirements to amortize financed purchases outstanding as of June 30, 2023, are as follows:

June 30,	Principal	Interest	Total
2024	$ 2,324,497	$ 106,137	$ 2,430,634
2025	3,496,265	79,424	3,575,689
2026	3,271,130	92,524	3,363,654
2027	842,604	24,777	867,381
2028	852,378	14,946	867,324
2029	862,265	5,001	867,266
	$ 11,649,139	$ 322,809	$ 11,971,948

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, 2023 was $7,280,000.

As of June 30, 2023, the annual requirements to amortize the contracts payable for business-type activities are estimated as follows:

June 30,	Principal	Interest	Total
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	1,025,000	210,000	1,235,000
2029-2030	3,175,000	246,000	3,421,000
Total	$ 7,280,000	$ 1,676,500	$ 8,956,500

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, 2023, the outstanding balance was $3,419,668. 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, 2023, the outstanding balance was $11,341,590. The loan will mature on November 1, 2032.

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, 2023, are as follows:

June 30,	Principal	Interest	Total
2024	$ 1,683,342	$ 419,979	$ 2,103,321
2025	1,734,822	368,499	2,103,321
2026	1,787,456	315,864	2,103,320
2027	1,841,824	261,497	2,103,321
2028	2,232,227	205,505	2,437,732
2029-2033	5,481,587	349,441	5,831,028
Total	$ 14,761,258	$ 1,920,785	$ 16,682,043

COMPONENT UNITS

Activity for the *Health Department* for the year ended June 30, 2023, was as follows:

Governmental activities	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
Compensated absences	$ 1,053,845	$ 959,937	$ (850,786)	$ 1,162,996	$ 850,800	$ 312,196
Net pension liability	5,737,074	17,130,663	(5,737,074)	17,130,663	-	17,130,663
Net OPEB liability(asset)	(545,576)	1,448,748	(545,576)	357,596	-	357,596
Total Governmental activities	$ 6,245,343	$ 19,539,348	$ (7,133,436)	$ 18,651,255	$ 850,800	$17,800,455

Activity for the *Library* for the year ended June 30, 2023, was as follows:

Governmental activities	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
Compensated absences	$ 81,235	$ 81,235	$ (73,116)	$ 89,354	$ 35,742	$ 53,612
Net pension liability	899,646	2,508,933	-	3,408,579	-	3,408,579
Net OPEB liability	1,425,120	-	(199,106)	1,226,014	-	1,226,014
Total Governmental activities	$ 2,406,001	$ 2,590,168	$ (272,222)	$ 4,723,947	$ 35,742	$ 4,688,205

NOTE 8 - INTANGIBLE ASSETS AND LIABILITIES

RIGHT TO USE LEASE ASSETS

The County implemented GASB 87, "Leases" and as a result had a change in accounting principle in the net lease assets of $315,716 for the governmental activities to report retroactively the change to the earliest period reported.

Right to use lease asset activity for the County for the period ended June 30, 2023, was as follows:

	Balance June 30, 2022	Increase	Remeasurement	Decrease	Balance June 30, 2023
Lease assets:					
Equipment	$ 394,645	$ -	$ -	$ -	$ 394,645
Total lease assets	394,645	-	-	-	394,645
Less accumulated amortization for:					
Equipment	(78,929)	-	-	(78,929)	(157,858)
Total accumulated amortization	(78,929)	-	-	(78,929)	(157,858)
Total lease assets, net	$ 315,716	$ -	$ -	$ (78,929)	$ 236,787

RIGHT TO USE LEASE LIABILITIES

The County implemented GASB 87, "Leases" and as a result had a change in accounting principle in the lease liabilities of ($342,354) for the governmental activities to report retroactively the change to the earliest period reported.

Long-term lease liability activity for the period ended June 30, 2023, was as follows:

	Balance June 30, 2022	Increase	Decrease	Balance June 30, 2023	Due within one year	Due in more than one year
Lease liabilities:						
Equipment	$ 342,354	$ -	$ (131,400)	$ 210,954	$ 139,284	$ 71,670
Total lease liabilities	$ 342,354	$ -	$ (131,400)	$ 210,954	$ 139,284	$ 71,670

On October 19, 2021, County entered into a 36 month lease as Lessee for the use of GETAC Laptops. An initial lease liability was recorded in the amount of $394,646. As of June 30, 2023, the value of the lease liability was $210,954. The County is required to make monthly fixed payments of $12,662, billed annually. The lease has an effective interest rate of 6.00%. The equipment estimated useful life was 60 months as of the contract commencement. The net value of the right to use asset as of June 30, 2023 of $236,787 is included with Equipment on the lease asset activities table above.

The future minimum lease obligations and the net present value of these minimum lease payments for the period ended June 30, 2023 are as follows:

June 30,	Principal	Interest	Total
2024	$ 139,284	$ 12,657	$ 151,941
2025	71,670	4,300	75,970
Total	$ 210,954	$ 16,957	$ 227,911

RIGHT TO USE SUBSCRIPTION ASSETS

The County implemented GASB 96, "Subscription-Based Information Technology Arrangements" and as a result had a change in accounting principle in the net subscription assets of $(398,498) for the governmental activities to report retroactively the change to the earliest period reported.

Subscription asset activity for the County for the period ended June 30, 2023, was as follows:

	Balance June 30, 2022	Increase	Decrease	Balance June 30, 2023
Right-to-Use Assets				
Subscription assets	$ 4,699,652	$ 4,037,189	$ -	$ 8,736,841
Less accumulated amortization for:				
Subscription assets	(939,930)	-	(1,934,574)	(2,874,504)
Total Subscription assets, net	$ 3,759,722	$ 4,037,189	$ (1,934,574)	$ 5,862,337

The County implemented Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*, in fiscal year 2023. The County has thirteen software arrangements that require recognition under GASB No. 96. The software amortization expense is included in the Statement of Revenue, Expense and Changes in Fund Net Position related to the County's intangible assets as a Right-to-Use Software Arrangement. The County now recognizes a subscription-based information technology arrangement liability and an intangible right-to-use asset for the contracts noted below.

The County has entered into subscription-based information technology arrangements (SBITAs) involving:

- Accela Software Company
- Tyler Technologies Financial Software
- TrendMicro, IT security company
- Datto IT Solutions
- CentralSquare Technologies
- ICON - Case Management Software
- ZOLL Medical Corporation
- CivisPlus
- 365 BackUp Solutions
- DUO Security
- Target Solutions
- Advanced Property Exposure
- ePermitHub

The total costs of the County's subscription asset are recorded as $8,736,841, less accumulated amortization of $(2,874,504).

RIGHT TO USE SUBSCRIPTION LIABILITIES

Subscription liability activity for the County for the period ended June 30, 2023, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
Subscription liability	$ 3,815,865	$ 4,037,189	$ (1,829,354)	$ 6,023,700	$ 1,932,599	$ 4,091,101
Total	$ 3,815,865	$ 4,037,189	$ (1,829,354)	$ 6,023,700	$ 1,932,599	$ 4,091,101

The County has recorded $6,023,700 as intangible right-to-use software arrangements in the Statement of Revenue, Expense and Changes in Fund Net Position. Due to the implementation of GASB Statement No. 96, these arrangements for the software's mentioned above met the criteria of a SBITA; thus, requiring it to be recorded by the County as intangible assets and a subscription liability. These assets will be amortized over the subscription term of four years. All subscription liabilities have been discounted using the incremental borrowing rate of 3.08%. The County will re-evaluate these subscription contracts at the end of their expected renewal period.

Future subscription payments under SBITA agreements are as follows:

June 30,	Principal	Interest	Total
2024	$ 1,932,599	$ 185,530	$ 2,118,129
2025	1,992,123	126,006	2,118,129
2026	2,053,480	64,649	2,118,129
2027	45,498	1,401	46,899
Total	$ 6,023,700	$ 377,586	$ 6,401,286

NOTE 9 - INTERFUND BALANCES AND ACTIVITY

The composition of interfund balances as of June 30, 2023, is as follows:

	Due From	
	Other nonmajor governmental funds	Total
Due To		
General Fund	$ 733,926	$ 733,926
Total	$ 733,926	$ 733,926

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

Interfund transfers as of the year ended June 30, 2023, are as follows:

	Transfers In				
	General Fund	Capital Projects Fund	Other Nonmajor Governmental Funds	Water and Sewer Fund	Total - Transfers Out
Transfers Out					
General Fund	$ -	$ 3,196,905	$ 4,886,401	$ -	$ 8,083,306
Fire Services Fund	-	2,845,546	-	-	2,845,546
American Rescue Plan Fund	-	-	-	1,460,444	1,460,444
SPLOST Fund	-	-	-	3,054,209	3,054,209
Capital Projects Fund	-	-	-	25,000	25,000
Other Nonmajor Governmental Funds	200,000	1,702,924	-	-	1,902,924
Solid Waste Fund	108,750	-	-	-	108,750
Total - Transfers in	$ 308,750	$ 7,745,375	$ 4,886,401	$ 4,539,653	$ 17,480,179

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 10 - 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, 2023, 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, 2023, 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, 2023, the County has not sold any of the capacity.

NOTE 11 - 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, 2022 and covered compensation (base on covered earnings for the preceding year) are shown below:

Retirees, beneficiaries and disabled participants receiving benefits		374
Terminated plan participants entitled to but not yet receiving benefits		195
Active employees participating in the Plan		68
Total number of Plan A participants		637
Covered compensation for active participants	$	4,991,626
Contributions as a percentage of its covered-employee payroll		206.59 %

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, 2022, 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, 2022 valuation was determined by an actuarial valuation using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.00%
Salary Increases	3.00% - 5.00%, average, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation.

Mortality rates were based on the Pub-2010 GE (50%) & PS (50%) Amt-Weighted with Scale AA to 2022 (Pre-Retirement: Employee, Post-Retirement: Retiree).

The actuarial assumptions used in the 2022 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%	3.60%
Domestic large equities	30.00	8.20
Domestic mid equities	10.00	9.10
REIT	5.00	8.50
International	15.00	8.90
Multi cap	5.00	8.50
Global allocation	5.00	8.50
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, 2022	$ 52,192,195	$ 43,005,395	$ 9,186,800
Changes for the year:			
Service cost	56,482	-	56,482
Interest	3,492,485	-	3,492,485
Difference between expected and actual experience	(1,866,422)	-	(1,866,422)
Contribution-employer	-	10,312,139	(10,312,139)
Net investment income	-	(5,611,446)	5,611,446
Assumption Change	79,585	-	79,585
Benefit payments	(4,599,105)	(4,599,105)	-
Administrative expense	-	(48,810)	48,810
Other charges	-	(283,833)	283,833
Net changes	(2,836,975)	(231,055)	(2,605,920)
Balances at June 30, 2023*	$ 49,355,220	$ 42,774,340	$ 6,580,880

*Measurement date is as of December 31, 2022

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	$ 10,587,963	$ 6,580,880	$ 3,084,618

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, 2023, the County recognized pension expense of $(136,060). At June 30, 2023, 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	$ 4,438,453	$ -
TOTAL	$ 4,438,453	$ -

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,	
2024	$ 529,378
2025	898,867
2026	1,261,320
2027	1,748,888
2028	-
Thereafter	-
	$ 4,438,453

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 $12,926,033 ($6,351,156 employer and $6,574,877 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, 2022, (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	218	$ 12,480,780
Inactive employees entitled to but not yet receiving benefits	-	-
Active employees	1,387	57,680,596
Total	1,605	$ 70,161,376
Covered compensation for active participants		$ 73,797,673
Contributions as a percentage of its covered-employee payroll		2.55 %

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. Assets have been segregated and restricted to provide post-retirement benefits in the Other Post-Employment Benefits Trust fiduciary fund. For fiscal year 2023, the County contributed $1,884,688 to the plan. In fiscal year 2023, no member contributions were made.

Net OPEB Liability

The County's net OPEB liability is reported herein as of June 30, 2023 for the employer fiscal year and reporting period of July 1, 2022 to June 30, 2023. The values shown for this fiscal year and reporting period are based on a measurement date of July 1, 2022 and the corresponding measurement period of July 1, 2021 to July 1, 2022. The measurement of the total OPEB liability is based on a valuation date of July 1, 2022.

The total OPEB liability in the July 1, 2022 actuarial valuation was determined using the following key actuarial assumptions, applied to all periods included in the measurement:

Expected Return on Assets:	N/A
Discount Rate:	3.69%
Salary Scale:	3.00%
Healthcare Cost Trend Rate:	6.50% for fiscal year end 2023, decreasing 0.25% per year to an ultimate rate of 5.00%
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 3.69% 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, 2022	$ 70,032,401	$ -	$ 70,032,401
Changes for the year:			
Service cost	4,399,617	-	4,399,617
Interest	1,411,088	-	1,411,088
Difference between expected and actual experience	5,151,845	-	5,151,845
Contribution-employer	-	1,884,688	(1,884,688)
Assumption Change	(8,948,887)	-	(8,948,887)
Benefit payments	(1,884,688)	(1,884,688)	-
Administrative expense	-	-	-
Other charges	-	-	-
Net changes	128,975	-	128,975
Balances at June 30, 2023*	$ 70,161,376	$ -	$ 70,161,376

*Measurement date is as of July 1, 2022

The following presents the County's net OPEB liability of the employer as of the measurement date calculated using the discount rate of 3.69%, as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.69%) or 1-percentage-point higher (4.69%) than the current rate:

	1 % Decrease (2.69%)	Current Discount Rate (3.69%)	1% Increase (4.69%)
County's net OPEB liability	$ 80,328,609	$ 70,161,376	$ 61,702,598

The following presents the County's net OPEB liability of the employer as of the measurement date calculated using the health care trend rate of 6.50%, as well as what the County's net OPEB liability would be if it were calculated using a trend rate that is 1-percentage-point lower (5.50%) or 1-percentage-point higher (7.50%) than the current rate:

	1 % Decrease (5.50%)	Current Trend Rate (6.50%)	1% Increase (7.50%)
County's net OPEB liability	$ 60,051,327	$ 70,161,376	$ 82,927,977

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

For the year ended June 30, 2023, under GASB 75 the County's OPEB expense was $6,577,377.

At June 30, 2023, 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	$ 5,297,214	$ -
Changes of assumptions	-	(727,527)
County contributions subsequent to the measurement date	3,136,340	-
TOTAL	$ 8,433,554	$ (727,527)

County contributions of $3,136,340 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, 2024.

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,	
2024	$ 758,172
2025	758,172
2026	758,172
2027	758,172
2028	1,098,805
Thereafter	438,194
	$ 4,569,687

NOTE 12 - 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, 2023, the County included in accrued expenses $1,310,898 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, 2022	$ 1,099,830	$ 19,960,391	$ (19,707,576)	$1,352,645
Year ended June 30, 2023	$ 1,352,645	$ 20,559,761	$ (20,601,508)	$1,310,898

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, 2023, an actuarial report generated by a third-party administrator determined that reserves of $2,330,420 were necessary to pay the known claims and an estimate of incurred but not reported losses as of the 2023 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, 2023, 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, 2022	$ 2,075,346	$ 1,440,762	$ (1,678,632)	$ 1,837,476
Year ended June 30, 2023	$ 1,837,476	$ 1,718,532	$ (1,225,588)	$ 2,330,420

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 2023, 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*	$300,000 SIR	$1,000,000
Commercial General Liability	$300,000 SIR	$5,000,000
Law Enforcement Liability	$300,000 SIR	$5,000,000
Public Officials/Employment Practices Liability	$300,000 SIR	$5,000,000

**does not include auto physical damage*

Fully Insured Liability Coverages

Type	Deductible (per occurrence)	Aggregate
Auto Physical Damage	$25,000	$1,000,000
Excess Liability	No deductible	$3,000,000
Property	$50,000	$316,917,701
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	$334,097,609
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, 2023, a third-party administrator determined that approximately $2,224,862 in reported but unpaid and incurred but not reported claims were outstanding relating to fiscal year 2023 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, 2022	$ 1,122,708	$ 960,001	$ (501,725)	$ 1,580,984
Year ended June 30, 2023	$ 1,580,984	$ 1,173,010	$ (529,132)	$ 2,224,862

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 13 - 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 14 for detailed disclosure.

NOTE 14 - 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	$ 271,466
American Rescue Plan Fund	7,019,634
SPLOST Fund	21,906,863
Grant Fund	1,865,844
Capital Projects Fund	9,315,014
Impact Fees Fund	1,072,072
Fire Services Fund	42,928
Restricted Programs Fund - DATE	4,000
Fleet Internal Service Fund	5,760
Development Services Fund	162,967
Total governmental activities	$ 41,666,548
Enterprise Funds	
Stormwater Fund	$ 1,137,968
Water and Sewer Fund	710,704
Solid Waste Fund	10,950
Total Enterprise funds	$ 1,859,622

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, 2023, 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, 2023, the outstanding balance of Series 2017B was $132,420,000.

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, 2023, the outstanding balance of this debt was $2,530,000.

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, 2023, the outstanding principal balance on this debt was $2,155,000.

NOTE 15 - 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, 2023, the County has recorded a liability for the Allen Creek Landfill of $6,287,744, 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, 2023, the County has recorded a liability for the Candler Road landfill of $11,704,770, which represents the estimated closure and postclosure costs based on 49% of landfill capacity used to date. The County will recognize the remaining estimated cost of closure and postclosure care of $12,182,515 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2023. 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, 2023, using the applicable financial ratio tests.

NOTE 16 - 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 $6,287,744. The County has accrued the difference between the estimated liability this year and the amount accrued as of June 30, 2022, 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 $11,847,744.

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 $11,704,770, which represents the estimated closure and postclosure costs based on 49% of landfill capacity used to date. The County will recognize the remaining estimated cost of closure and postclosure care of $12,182,515 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 12, 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 17 - 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, 2023, the County paid $181,404 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 18 - HOTEL/MOTEL TAX

During the year ended June 30, 2023, the County collected $531,103 of which $212,441 was required to be spent to promote tourism, conventions, and trade shows. The County actually spent $289,094. This was 136% of the tax receipts to be expended for these purposes under OCGA 48-13-51. The County has complied with the requirements of this law.

NOTE 19 - 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. But 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. For investment projects considered after March 2023, the investment should be at least $25,000,000 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 impact 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, 2023, the cumulative property tax not collected by the county due to incentive agreements was $461,961, and $294,185 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.

HALL COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE NET PENSION LIABILITY
ACCG HALL COUNTY DEFINED BENEFIT PLAN
For the Year Ended JUNE 30, 2023
"Unaudited"

For the Year Ended June 30,	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability:									
Service cost	$ 56,482	$ 62,582	$ 70,774	$ 78,906	$ 59,327	$ 50,974	$ 51,501	$ 49,075	$ 51,455
Interest	3,492,485	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	(1,866,422)	(458,478)	(938,502)	(190,326)	1,405,186	169,154	1,864,131	2,133,870	-
Changes of assumptions	79,585	97,347	84,443	1,852,015	2,734,219	107,458	1,082,751	1,713,200	-
Benefits payments	(4,599,105)	(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	(2,836,975)	(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	52,192,195	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)	$ 49,355,220	$ 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	$ 10,312,139	$ 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	(5,611,446)	4,901,358	3,568,299	3,102,216	(590,829)	2,172,950	927,833	57,372	-
Interest	-	-	-	-	-	-	-	-	1,046,131
Benefit payments	(4,599,105)	(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	(48,810)	(47,277)	(50,253)	(53,427)	(40,721)	(42,274)	(49,671)	(46,098)	(47,192)
Other charges	(283,833)	(257,940)	(174,989)	(169,065)	(195,387)	(157,659)	(216,787)	(145,335)	(157,573)
Net change in plan fiduciary net position	(231,055)	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	43,005,395	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)	$ 42,774,340	$ 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)	$ 6,580,880	$ 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	86.70%	82.40%	66.30%	46.50%	35.10%	36.90%	33.00%	33.20%	36.30%
Covered-employee 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
Net pension liability as a percentage of its covered-employee payroll	116.66%	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, 2023
"Unaudited"

For the Year Ended June 30,	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Contractually required contribution	$ 5,431,588	$ 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	10,312,139	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)	$(4,880,551)	$(2,090,200)	$(6,165,545)	$(3,074,152)	$(1,126,772)	$ -	$ -	$ -	$ -	$ (224,616)	$ (368,329)
County's covered-employee payroll	$ 4,991,626	$ 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-employee payroll	206.59%	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, 2023
"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, 2022. The following actuarial methods and assumptions were used to determine the contractually required contributions for the year ended June 30, 2023 reported in that schedule:

Measurement Date	December 31, 2022
Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, open
Remaining Amortization period	30 years
Asset Valuation method	Five-year smoothed market
Inflation Rate	3.50%
Salary Increases	3.00% - 5.00%, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation.

Information on the annual money-weighted rate of return can be found in the issued Plan A document that can be obtained by writing to Hall County Board of Commissioners, P.O. Box 1435, Gainesville, Georgia 30503.

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, 2023
"Unaudited"

Fiscal Year Ending June 30,	2023	2022	2021	2020	2019	2018
Total OPEB liability						
Service cost	$ 4,399,617	$ 3,916,111	$ 3,044,183	$ 3,000,380	$ 2,928,233	$ 2,842,945
Interest	1,411,088	1,572,580	1,614,220	1,788,183	1,770,109	1,650,582
Differences between expected and actual experience	5,151,845	765,286	4,715,115	(3,043,130)	(2,974,155)	-
Changes in assumptions	(8,948,887)	4,464,090	4,134,483	2,344,703	(374,717)	-
Benefit payments, including refunds of employee contributions	(1,884,688)	(1,901,466)	(1,628,520)	(2,281,233)	(1,221,309)	(1,221,309)
Net changes in total OPEB liability	128,975	8,816,601	11,879,481	1,808,903	128,161	3,272,218
Total OPEB liability - beginning	70,032,401	61,215,800	49,336,319	47,527,416	47,399,255	44,127,037
Total OPEB liability - ending (a)	$ 70,161,376	$ 70,032,401	$ 61,215,800	$ 49,336,319	$ 47,527,416	$ 47,399,255
Plan fiduciary net position						
Contributions - employer	$ 1,884,688	$ 1,901,466	$ 1,628,520	$ 2,281,233	$ 1,221,309	$ 1,221,309
Benefit payments, including refunding of employee contributions	(1,884,688)	(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)	$ 70,161,376	$ 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 %	0.00 %
Covered payroll	$ 73,797,673	$ 62,817,319	$ 61,389,143	$ 60,401,923	$ 59,524,534	$ 61,754,683
Net OPEB liability as a percentage of covered payroll	95.07 %	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, 2023
"Unaudited"

Fiscal Year Ending June 30,	2023	2022	2021	2020	2019	2018
Actuarially Determined Contribution	$ 1,884,688	$ 1,901,466	$ 1,628,520	$ 2,281,233	$ 1,221,309	$ 1,221,309
Contributions in relation to the Actuarially Determined Contribution	1,884,688	1,901,466	1,628,520	2,281,233	1,221,309	1,221,309
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -
Expected covered payroll	$ 87,400,569	$ 70,346,582	$ 62,817,319	$ 61,389,143	$ 60,401,923	$ 59,524,534
Contributions as a percentage of covered payroll	2.16 %	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, 2023
“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, 2023
(Required Supplementary Information)

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 38,262,401	$ 38,262,401	$ 38,262,401	$ -
RESOURCES (INFLOWS)				
Taxes	104,766,250	110,096,897	106,823,373	(3,273,524)
Licenses and permits	2,591,805	2,718,150	2,517,653	(200,497)
Intergovernmental	1,351,516	1,351,516	1,279,309	(72,207)
Fines and forfeitures	4,759,442	4,759,442	4,417,504	(341,938)
Charges for services	10,386,586	10,916,542	10,736,649	(179,893)
Contributions and donations	15,000	15,000	31,831	16,831
Investment income	50,330	50,330	-	(50,330)
Miscellaneous	154,300	154,300	188,109	33,809
Sale of county property	15,000	15,000	119	(14,881)
Financed purchases proceeds	-	2,250,001	2,250,001	-
Transfers in	318,750	318,750	308,750	(10,000)
Total Resources (Inflows)	124,408,979	132,645,928	128,553,298	(4,092,630)
AMOUNTS AVAILABLE FOR APPROPRIATION	162,671,380	170,908,329	166,815,699	(4,092,630)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
General Government				
Administration	2,043,624	2,409,083	2,373,517	35,566
Elections	2,353,272	2,179,091	2,118,459	60,632
Financial administration	4,488,074	4,494,202	4,461,636	32,566
Business license	270,109	307,144	268,317	38,827
Law	558,722	584,548	578,435	6,113
Data processing/MIS	3,396,088	3,301,131	3,214,264	86,867
Human resources	989,369	1,010,800	961,942	48,858
Tax commissioner	3,169,976	3,369,740	3,330,661	39,079
Tax assessor-real property	2,883,633	2,854,930	2,804,832	50,098
Risk management	1,800,000	1,719,000	1,718,286	714
Buildings	3,416,956	3,804,149	3,724,514	79,635
General engineering	570,843	588,394	524,930	63,464
General services	10,903,063	9,184,257	9,055,877	128,380
Agencies	181,404	181,404	181,404	-
Total General Government	37,025,133	35,987,873	35,317,074	670,799
Judicial				
Judicial administration	721,281	905,626	891,309	14,317
Superior court	4,756,031	4,808,185	4,775,741	32,444
Clerk of superior court	3,448,530	3,675,940	3,631,482	44,458
District attorney	2,589,069	2,554,611	2,530,645	23,966
State court	2,589,787	2,757,168	2,679,668	77,500
Magistrate court	1,548,815	1,779,281	1,764,563	14,718
Probate court	1,109,744	1,145,707	1,065,342	80,365
Juvenile court	3,701,990	4,040,629	3,997,982	42,647
Probation services	1,487,942	1,621,728	1,592,316	29,412
Public defender	1,890,097	2,025,951	2,000,680	25,271
Solicitor	2,112,030	2,330,365	2,267,169	63,196
Other judicial	1,539,945	1,715,232	1,690,275	24,957
Total Judicial	27,495,261	29,360,423	28,887,172	473,251
Public Safety				
Sheriff	27,793,052	32,357,796	32,134,104	223,692
Detention center	20,562,531	22,747,354	22,671,386	75,968
Correctional institute	4,409,630	4,913,608	4,825,973	87,635
Coroner	517,816	540,934	540,163	771
Animal shelter	2,200,556	2,376,890	2,356,501	20,389
Total Public Safety	55,483,585	62,936,582	62,528,127	408,455
Public Health and Welfare				
Health department	872,146	878,053	876,713	1,340
Public welfare	170,000	170,000	170,000	-
Community Center	998,325	998,325	998,325	-
Total Public Health and Welfare	2,040,471	2,046,378	2,045,038	1,340

HALL COUNTY, GEORGIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2023
(Required Supplementary Information)

CONTINUED.....	BUDGET AMOUNTS ORIGINAL	FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Recreation and Culture				
Library	2,909,350	2,985,964	2,979,189	6,775
Agriculture center	337,220	431,235	425,641	5,594
Total Recreation and Culture	3,246,570	3,417,199	3,404,830	12,369
Housing and development				
Conservation	151,254	161,217	158,314	2,903
Forestry	128,057	75,093	75,037	56
Building inspection	1,119,489	986,577	967,736	18,841
Agencies	544,247	544,252	544,247	5
County agent	174,912	130,334	100,703	29,631
Total Housing and Development	2,117,959	1,897,473	1,846,037	51,436
TOTAL CHARGES TO APPROPRIATIONS	127,408,979	135,645,928	134,028,278	1,617,650
CHANGE IN FUND BALANCE	(3,000,000)	(3,000,000)	(5,474,980)	(2,474,980)
FUND BALANCE, End of year	$ 35,262,401	$ 35,262,401	$ 32,787,421	$ (2,474,980)

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, 2023
(Required Supplementary Information)

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 8,997,296	$ 8,997,296	$ 8,997,296	$ -
RESOURCES (INFLOWS)				
Taxes	35,660,116	37,598,985	38,777,450	1,178,465
Intergovernmental	10,000	10,000	12,273	2,273
Charges for services	191,240	191,240	248,703	57,463
Investment income	15,000	15,000	26,064	11,064
Miscellaneous	-	-	5,218	5,218
Total Resources (Inflows)	35,876,356	37,815,225	39,069,708	1,254,483
AMOUNTS AVAILABLE FOR APPROPRIATION	44,873,652	46,812,521	48,067,004	1,254,483
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	35,876,356	37,815,225	37,733,540	81,685
TOTAL CHARGES TO APPROPRIATIONS	35,876,356	37,815,225	37,733,540	81,685
CHANGE IN FUND BALANCE	-	-	1,336,168	1,336,168
FUND BALANCE, End of year	$ 8,997,296	$ 8,997,296	$ 10,333,464	$ 1,336,168

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, 2023
(Required Supplementary Information)

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ -	$ -	$ -	$ -
RESOURCES (INFLOWS)				
Intergovernmental	12,613,880	12,186,837	5,207,009	(6,979,828)
Total Resources (Inflows)	12,613,880	12,186,837	5,207,009	(6,979,828)
AMOUNTS AVAILABLE FOR APPROPRIATION	12,613,880	12,186,837	5,207,009	(6,979,828)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public health and welfare	12,613,880	12,186,837	5,207,009	6,979,828
TOTAL CHARGES TO APPROPRIATIONS	12,613,880	12,186,837	5,207,009	6,979,828
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.

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

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

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

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

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

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

HALL COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2023

	SPECIAL REVENUE FUNDS											CAPITAL PROJECTS FUND	
ASSETS	EMERGENCY TELEPHONE SERVICES FUND	PARKS MARINA FUND	MULTIPLE GRANTS FUND	SPECIAL ASSESSMENTS FUND	RESTRICTED PROGRAMS FUND	HOTEL MOTEL TAX	LAW LIBRARY FUND	PARKS & LEISURE SERVICES FUND	DEVELOPMENT SERVICES FUND	EMERGENCY SERVICES FUND	SUBTOTAL SPECIAL REVENUE FUNDS	STATE ROAD FUND	TOTAL NONMAJOR GOVERNMENTAL FUNDS
Cash	$ 581,620	$ 1,435,686	$ -	$ 272,670	$ 9,100,656	$ 634,991	$ 452,596	$ 1,324,605	$ 2,729,980	$ 2,634,647	$ 19,167,451	$ 2,666,122	$ 21,833,573
Receivables (net of allowance for uncollectibles)	757,995	192,433	3,204,008	2,069	227,752	-	-	76,795	614,988	3,402,303	8,478,343	-	8,478,343
Prepaid items	190,231	293	1,200	-	4,016	-	-	11,142	167,854	38,167	412,903	-	412,903
Inventories	-	-	-	-	74,085	-	-	-	103,746	220,099	397,930	-	397,930
TOTAL ASSETS	$ 1,529,846	$ 1,628,412	$ 3,205,208	$ 274,739	$ 9,406,509	$ 634,991	$ 452,596	$ 1,412,542	$ 3,616,568	$ 6,295,216	$ 28,456,627	$ 2,666,122	$ 31,122,749
LIABILITIES AND FUND BALANCES													
Liabilities													
Accounts payable	$ 33,998	$ 9,155	$ 1,013,409	$ 17,243	$ 519,787	$ -	$ 3,713	$ 54,559	$ 455,728	$ 141,919	$ 2,249,511	$ -	$ 2,249,511
Other accrued items	123,802	11,537	59,473	-	57,906	-	-	85,925	185,304	352,941	876,888	-	876,888
Due to other funds	-	-	733,926	-	-	-	-	-	-	-	733,926	-	733,926
Unearned revenue	-	-	1,372,969	-	-	-	-	-	-	-	1,372,969	-	1,372,969
Deposits held	-	-	-	-	370,063	-	-	-	-	-	370,063	-	370,063
TOTAL LIABILITIES	157,800	20,692	3,179,777	17,243	947,756	-	3,713	140,484	641,032	494,860	5,603,357	-	5,603,357
DEFERRED INFLOWS OF RESOURCES													
Unavailable revenue - property taxes	-	-	-	-	-	-	-	75,730	58,801	47,853	182,384	-	182,384
Unavailable revenue -other	-	-	-	2,069	-	-	-	-	-	2,291,079	2,293,148	-	2,293,148
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	2,069	-	-	-	75,730	58,801	2,338,932	2,475,532	-	2,475,532
TOTAL LIABILITIES, AND DEFERRED INFLOWS OF RESOURCES	157,800	20,692	3,179,777	19,312	947,756	-	3,713	216,214	699,833	2,833,792	8,078,889	-	8,078,889
FUND BALANCES													
Nonspendable:													
Prepaid expenditure	190,231	293	1,200	-	4,016	-	-	11,142	167,854	38,167	412,903	-	412,903
Inventories	-	-	-	-	74,085	-	-	-	103,746	220,099	397,930	-	397,930
Restricted:													
Special assessments	-	-	-	255,427	-	-	-	-	-	-	255,427	-	255,427
Judicial programs	-	-	-	-	3,952,343	-	448,883	-	-	-	4,401,226	-	4,401,226
Public safety programs	1,181,815	-	24,231	-	4,271,541	-	-	-	-	3,203,158	8,680,745	-	8,680,745
Recreation and culture programs	-	1,607,427	-	-	250	-	-	1,185,186	-	-	2,792,863	-	2,792,863
Housing and development programs	-	-	-	-	156,518	634,991	-	-	2,645,135	-	3,436,644	-	3,436,644
Assigned:													
Capital equipment and infrastructure	-	-	-	-	-	-	-	-	-	-	-	2,666,122	2,666,122
TOTAL FUND BALANCES	1,372,046	1,607,720	25,431	255,427	8,458,753	634,991	448,883	1,196,328	2,916,735	3,461,424	20,377,738	2,666,122	23,043,860
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 1,529,846	$ 1,628,412	$ 3,205,208	$ 274,739	$ 9,406,509	$ 634,991	$ 452,596	$ 1,412,542	$ 3,616,568	$ 6,295,216	$ 28,456,627	$ 2,666,122	$ 31,122,749

HALL COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended JUNE 30, 2023

	SPECIAL REVENUE FUNDS											CAPITAL PROJECTS FUND	
	EMERGENCY TELEPHONE SERVICE FUND	PARKS MARINA FUND	MULTIPLE GRANTS FUND	SPECIAL ASSESSMENTS FUND	RESTRICTED PROGRAMS FUND	HOTEL/ MOTEL TAX FUND	LAW LIBRARY FUND	PARKS & LEISURE SERVICES FUND	DEVELOPMENT SERVICES FUND	EMERGENCY SERVICES FUND	SUBTOTAL SPECIAL REVENUE FUNDS	STATE ROAD FUND	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES													
Taxes	$ -	$ -	$ -	$ -	$ -	$ 531,103	$ -	$ 3,385,746	$ 6,992,247	$ 6,886,587	$ 17,795,683	$ -	$ 17,795,683
Licenses and permits	-	-	-	-	-	-	-	-	284,848	-	284,848	-	284,848
Intergovernmental	-	-	4,928,830	-	1,664,028	-	-	-	670,329	-	7,263,187	2,046,710	9,309,897
Fines and forfeitures	-	-	-	-	884,931	-	144,946	-	-	-	1,029,877	-	1,029,877
Charges for services	4,474,411	1,104,534	-	1,205,897	1,585,487	-	-	826,941	10,086	6,116,669	15,324,025	-	15,324,025
Contributions and donations	-	-	5,478	-	28,001	-	-	-	-	-	33,479	-	33,479
Interest income	1,536	2,494	-	-	-	-	1,319	2,644	5,560	6,608	20,161	-	20,161
Miscellaneous	16,538	15	-	-	24,439	-	-	58,884	17,929	468,634	586,439	-	586,439
TOTAL REVENUES	4,492,485	1,107,043	4,934,308	1,205,897	4,186,886	531,103	146,265	4,274,215	7,980,999	13,478,498	42,337,699	2,046,710	44,384,409
EXPENDITURES													
Current Expenditures													
Judicial	-	-	2,051,182	-	1,015,887	-	104,086	-	-	-	3,171,155	-	3,171,155
Public safety	5,155,479	-	305,599	-	2,761,293	-	-	-	-	11,900,107	20,122,478	-	20,122,478
Public works	-	-	1,574	1,087,887	-	-	-	-	6,493,223	-	7,582,684	2,006,432	9,589,116
Public health and welfare	-	-	1,847,447	-	-	-	-	-	-	-	1,847,447	-	1,847,447
Recreation and culture	-	818,649	-	-	-	-	-	4,869,334	-	-	5,687,983	-	5,687,983
Housing and development	-	-	288,325	-	3,550	289,094	-	-	3,349,973	-	3,930,942	-	3,930,942
Capital outlay	-	-	440,181	-	531,233	-	-	-	-	-	971,414	-	971,414
Debt service													
Principal	52,559	-	-	-	89,712	-	-	-	343,404	15,023	500,698	-	500,698
Interest	8,351	-	-	-	-	-	-	-	44,302	1,938	54,591	-	54,591
TOTAL EXPENDITURES	5,216,389	818,649	4,934,308	1,087,887	4,401,675	289,094	104,086	4,869,334	10,230,902	11,917,068	43,869,392	2,006,432	45,875,824
EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES	(723,904)	288,394	-	118,010	(214,789)	242,009	42,179	(595,119)	(2,249,903)	1,561,430	(1,531,693)	40,278	(1,491,415)
OTHER FINANCING SOURCES (USES)													
Transfers in	719,201	-	-	-	664,250	-	-	624,513	2,707,811	170,626	4,886,401	-	4,886,401
Transfers out	-	-	-	(200,000)	-	-	-	-	(229,897)	(1,473,027)	(1,902,924)	-	(1,902,924)
TOTAL OTHER FINANCING SOURCES (USES)	719,201	-	-	(200,000)	664,250	-	-	624,513	2,477,914	(1,302,401)	2,983,477	-	2,983,477
NET CHANGE IN FUND BALANCES	(4,703)	288,394	-	(81,990)	449,461	242,009	42,179	29,394	228,011	259,029	1,451,784	40,278	1,492,062
FUND BALANCES, Beginning of year	1,376,749	1,319,326	25,431	337,417	8,009,292	-	406,704	1,166,934	2,688,724	3,202,395	18,532,972	2,625,844	21,158,816
Prior Period Adjustment	-	-	-	-	-	392,982	-	-	-	-	392,982	-	392,982
RESTATED FUND BALANCES, Beginning of year	1,376,749	1,319,326	25,431	337,417	8,009,292	392,982	406,704	1,166,934	2,688,724	3,202,395	18,925,954	2,625,844	21,551,798
FUND BALANCES, End of year	$ 1,372,046	$1,607,720	$ 25,431	$ 255,427	$ 8,458,753	$ 634,991	$ 448,883	$ 1,196,328	$ 2,916,735	$ 3,461,424	$ 20,377,738	$ 2,666,122	$ 23,043,860

HALL COUNTY, GEORGIA
EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended JUNE 30, 2023

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 1,376,749	$ 1,376,749	$ 1,376,749	$ -
RESOURCES (INFLOWS)				
Charges for services	4,280,917	4,302,121	4,474,411	172,290
Investment income	2,000	2,000	1,536	(464)
Miscellaneous	13,068	13,068	16,538	3,470
Transfer in	899,201	899,201	719,201	(180,000)
Total Resources (Inflows)	5,195,186	5,216,390	5,211,686	(4,704)
AMOUNTS AVAILABLE FOR APPROPRIATION	6,571,935	6,593,139	6,588,435	(4,704)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	5,195,186	5,216,390	5,216,389	1
TOTAL CHARGES TO APPROPRIATIONS	5,195,186	5,216,390	5,216,389	1
CHANGE IN FUND BALANCE	-	-	(4,703)	(4,703)
FUND BALANCE, End of year	$ 1,376,749	$ 1,376,749	$ 1,372,046	$ (4,703)

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, 2023

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 1,319,326	$ 1,319,326	$ 1,319,326	$ -
RESOURCES (INFLOWS)				
Charges for services	835,553	835,553	1,104,534	268,981
Investment income	1,500	1,500	2,494	994
Miscellaneous	200	200	15	(185)
Total Resources (Inflows)	837,253	837,253	1,107,043	269,790
AMOUNTS AVAILABLE FOR APPROPRIATION	2,156,579	2,156,579	2,426,369	269,790
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Recreation and culture	837,253	837,253	818,649	18,604
TOTAL CHARGES TO APPROPRIATIONS	837,253	837,253	818,649	18,604
CHANGE IN FUND BALANCE	-	-	288,394	288,394
FUND BALANCE, End of year	$ 1,319,326	$ 1,319,326	$ 1,607,720	$ 288,394

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

HALL COUNTY, GEORGIA
MULTIPLE GRANTS SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended JUNE 30, 2023

	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	11,766,081	12,210,740	4,928,830	(7,281,910)
Contributions and donations	-	-	5,478	5,478
Miscellaneous	2,107	2,107	-	(2,107)
Total Resources (Inflows)	11,768,188	12,212,847	4,934,308	(7,278,539)
AMOUNTS AVAILABLE FOR APPROPRIATION	11,793,619	12,238,278	4,959,739	(7,278,539)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Judicial	3,047,348	3,224,245	2,051,181	1,173,064
Public safety	367,288	679,178	469,500	209,678
Public works	4,006,400	2,256,400	1,574	2,254,826
Public health and welfare	2,963,697	4,647,290	1,847,447	2,799,843
Recreation and culture	502,107	502,107	276,281	225,826
Housing and development	881,348	903,627	288,325	615,302
TOTAL CHARGES TO APPROPRIATIONS	11,768,188	12,212,847	4,934,308	7,278,539
CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, End of year	$ 25,431	$ 25,431	$ 25,431	$ -

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

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

HALL COUNTY, GEORGIA
SPECIAL ASSESSMENTS SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended JUNE 30, 2023

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 337,417	$ 337,417	$ 337,417	$ -
RESOURCES (INFLOWS)				
Charges for services	1,214,000	1,287,888	1,205,897	(81,991)
Total Resources (Inflows)	1,214,000	1,287,888	1,205,897	(81,991)
AMOUNTS AVAILABLE FOR APPROPRIATION	1,551,417	1,625,305	1,543,314	(81,991)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public works	1,014,000	1,087,888	1,087,887	1
Transfers out	200,000	200,000	200,000	-
TOTAL CHARGES TO APPROPRIATIONS	1,214,000	1,287,888	1,287,887	1
CHANGE IN FUND BALANCE	-	-	(81,990)	(81,990)
FUND BALANCE, End of year	$ 337,417	$ 337,417	$ 255,427	$ (81,990)

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, 2023

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 8,009,292	$ 8,009,292	$ 8,009,292	$ -
RESOURCES (INFLOWS)				
Intergovernmental	1,458,973	1,554,158	1,664,028	109,870
Fines and forfeitures	663,528	663,528	884,931	221,403
Charges for services	1,379,899	1,398,699	1,585,487	186,788
Contributions and donations	5,000	75,000	28,001	(46,999)
Miscellaneous	-	7,000	24,439	17,439
Transfer in	607,488	607,488	664,250	56,762
Total Resources (Inflows)	4,114,888	4,305,873	4,851,136	545,263
AMOUNTS AVAILABLE FOR APPROPRIATION	12,124,180	12,315,165	12,860,428	545,263
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Judicial	1,106,282	1,171,875	1,015,887	155,988
Public safety	4,104,086	4,692,404	3,382,238	1,310,166
Housing and development	-	3,551	3,550	1
TOTAL CHARGES TO APPROPRIATIONS	5,210,368	5,867,830	4,401,675	1,466,155
CHANGE IN FUND BALANCE	(1,095,480)	(1,561,957)	449,461	2,011,418
FUND BALANCE, End of year	$ 6,913,812	$ 6,447,335	$ 8,458,753	$ 2,011,418

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, 2023

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 392,982	$ 392,982	$ 392,982	$ -
RESOURCES (INFLOWS)				
Taxes	250,000	290,000	531,103	241,103
Total Resources (Inflows)	250,000	290,000	531,103	241,103
AMOUNTS AVAILABLE FOR APPROPRIATION	642,982	682,982	924,085	241,103
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Housing and development	250,000	290,000	289,094	906
TOTAL CHARGES TO APPROPRIATIONS	250,000	290,000	289,094	906
CHANGE IN FUND BALANCE	-	-	242,009	242,009
FUND BALANCE, End of year	$ 392,982	$ 392,982	$ 634,991	$ 242,009

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, 2023

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 406,704	$ 406,704	$ 406,704	$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	148,584	148,584	144,946	(3,638)
Investment income	-	-	1,319	1,319
Total Resources (Inflows)	148,584	148,584	146,265	(2,319)
AMOUNTS AVAILABLE FOR APPROPRIATION	555,288	555,288	552,969	(2,319)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Judicial	148,584	148,584	104,086	44,498
TOTAL CHARGES TO APPROPRIATIONS	148,584	148,584	104,086	44,498
CHANGE IN FUND BALANCE	-	-	42,179	42,179
FUND BALANCE, End of year	$ 406,704	$ 406,704	$ 448,883	$ 42,179

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, 2023

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 1,166,934	$ 1,166,934	$ 1,166,934	$ -
RESOURCES (INFLOWS)				
Taxes	3,503,010	3,575,297	3,385,746	(189,551)
Charges for services	698,211	850,458	826,941	(23,517)
Contributions and donations	500	500	-	(500)
Investment income	2,000	2,000	2,644	644
Miscellaneous	10,250	58,884	58,884	-
Transfer in	159,493	385,331	624,513	239,182
Total Resources (Inflows)	4,373,464	4,872,470	4,898,728	26,258
AMOUNTS AVAILABLE FOR APPROPRIATION	5,540,398	6,039,404	6,065,662	26,258
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Recreation and culture	4,373,464	4,872,470	4,869,334	3,136
TOTAL CHARGES TO APPROPRIATIONS	4,373,464	4,872,470	4,869,334	3,136
CHANGE IN FUND BALANCE	-	-	29,394	29,394
FUND BALANCE, End of year	$ 1,166,934	$ 1,166,934	$ 1,196,328	$ 29,394

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, 2023

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 2,688,724	$ 2,688,724	$ 2,688,724	$ -
RESOURCES (INFLOWS)				
Taxes	7,158,658	7,158,658	6,992,247	(166,411)
Licenses and permits	150,000	150,000	284,848	134,848
Intergovernmental	466,400	390,148	670,329	280,181
Charges for services	10,072	10,072	10,086	14
Investment income	4,000	4,000	5,560	1,560
Miscellaneous	10,440	10,440	17,929	7,489
Transfer in	1,998,811	2,807,811	2,707,811	(100,000)
Total Resources (Inflows)	9,798,381	10,531,129	10,688,810	157,681
AMOUNTS AVAILABLE FOR APPROPRIATION	12,487,105	13,219,853	13,377,534	157,681
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public works	6,690,136	6,759,136	6,723,119	36,017
Housing and development	3,108,245	3,771,993	3,737,680	34,313
TOTAL CHARGES TO APPROPRIATIONS	9,798,381	10,531,129	10,460,799	70,330
CHANGE IN FUND BALANCE	-	-	228,011	228,011
FUND BALANCE, End of year	$ 2,688,724	$ 2,688,724	$ 2,916,735	$ 228,011

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, 2023

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 3,202,395	$ 3,202,395	$ 3,202,395	$ -
RESOURCES (INFLOWS)				
Taxes	7,104,205	7,104,205	6,886,587	(217,618)
Charges for services	5,492,426	5,908,665	6,116,669	208,004
Investment income	3,000	3,000	6,608	3,608
Miscellaneous	3,600	3,600	468,634	465,034
Transfer in	370,626	370,626	170,626	(200,000)
Total Resources (Inflows)	12,973,857	13,390,096	13,649,124	259,028
AMOUNTS AVAILABLE FOR APPROPRIATION	16,176,252	16,592,491	16,851,519	259,028
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	12,973,857	13,390,096	13,390,095	1
TOTAL CHARGES TO APPROPRIATIONS	12,973,857	13,390,096	13,390,095	1
CHANGE IN FUND BALANCE	-	-	259,029	259,029
FUND BALANCE, End of year	$ 3,202,395	$ 3,202,395	$ 3,461,424	$ 259,029

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, 2023

	GROUP INSURANCE	RISK MANAGEMENT	FLEET MAINTENANCE	TOTAL
ASSETS				
Current Assets				
Cash	$ 7,392,560	$ 5,154,778	$ 60,293	$ 12,607,631
Receivables (net of allowance for uncollectibles)	574,174	-	-	574,174
Inventories	221,052	-	19,713	240,765
Prepaid items	138	184,440	10,470	195,048
TOTAL CURRENT ASSETS	8,187,924	5,339,218	90,476	13,617,618
TOTAL ASSETS	8,187,924	5,339,218	90,476	13,617,618
LIABILITIES				
Current Liabilities				
Accounts payable	348,842	3,431	60,420	412,693
Other accrued items	4,547	5,285	29,770	39,602
Estimated claims payable	1,310,898	1,996,688	-	3,307,586
TOTAL CURRENT LIABILITIES	1,664,287	2,005,404	90,190	3,759,881
Noncurrent Liabilities				
Estimated claims payable	-	2,558,594	-	2,558,594
TOTAL NONCURRENT LIABILITIES	-	2,558,594	-	2,558,594
TOTAL LIABILITIES	1,664,287	4,563,998	90,190	6,318,475
NET POSITION				
Unrestricted	6,523,637	775,220	286	7,299,143
TOTAL NET POSITION	$ 6,523,637	$ 775,220	$ 286	$ 7,299,143

HALL COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
For the Year Ended JUNE 30, 2023

	GROUP INSURANCE	RISK MANAGEMENT	FLEET MAINTENANCE	TOTAL
OPERATING REVENUES				
Charges for sales and services:				
Charges for services-other	$ -	$ -	$ 286	$ 286
Charges to other funds	21,749,953	5,754,520	2,090,157	29,594,630
Charges to others	9,159,204	-	-	9,159,204
Total Operating Revenues	30,909,157	5,754,520	2,090,443	38,754,120
OPERATING EXPENSES				
Salaries and benefits	102,163	432,398	815,451	1,350,012
Other services and charges	6,201,588	37,006	163,189	6,401,783
Benefit claims	20,559,761	3,373,936	-	23,933,697
General and administrative	1,735,080	-	-	1,735,080
Insurance premiums	2,016,452	1,473,515	166,817	3,656,784
Repairs and maintenance	2,367	-	944,700	947,067
Total Operating Expenses	30,617,411	5,316,855	2,090,157	38,024,423
OPERATING INCOME (LOSS)	291,746	437,665	286	729,697
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	291,746	437,665	286	729,697
CHANGE IN NET POSITION	291,746	437,665	286	729,697
TOTAL NET POSITION, Beginning of year	6,231,891	337,555	-	6,569,446
TOTAL NET POSITION, End of year	$ 6,523,637	$ 775,220	$ 286	$ 7,299,143

HALL COUNTY, GEORGIA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended JUNE 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES	GROUP INSURANCE	RISK MANAGEMENT	FLEET MAINTENANCE	TOTAL
Receipts from customer	$ 9,151,683	$ -	$ 286	$ 9,151,969
Payments to suppliers	(9,828,458)	(1,546,219)	(1,264,108)	(12,638,785)
Payments to employees	(20,700,233)	(2,665,336)	(810,930)	(24,176,499)
Internal activity-payments from (to) other funds	21,749,953	5,754,520	2,090,157	29,594,630
Net cash provided by (used in) operating activities	372,945	1,542,965	15,405	1,931,315
Net increase (decrease) in cash and cash equivalents	372,945	1,542,965	15,405	1,931,315
CASH, Beginning of year	7,019,615	3,611,813	44,888	10,676,316
CASH, End of year	$ 7,392,560	$ 5,154,778	$ 60,293	$ 12,607,631
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	$ 291,746	$ 437,665	$ 286	$ 729,697
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
(Increase) decrease in:				
Accounts receivable, net	(7,521)	-	-	(7,521)
Inventory	28,778	-	(2,924)	25,854
Prepaid expenses	25,544	(12,213)	1,894	15,225
Increase (decrease) in:				
Accounts payable	72,707	(23,485)	11,628	60,850
Other accrued items	3,438	4,176	-	7,614
Claims payable	(41,747)	1,136,822	-	1,095,075
Due to other governments	-	-	4,521	4,521
Net cash provided by (used in) operating activities	$ 372,945	$ 1,542,965	$ 15,405	$ 1,931,315

CUSTODIAL FUNDS

Custodial funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds. Custodial 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, 2023

	TAX COMMISSIONER	CLERK OF SUPERIOR COURT	PROBATE COURT	MAGISTRATE COURT	JUVENILE COURT	SHERIFF	INMATE FUND	TOTAL
ASSETS								
Cash	$ 4,701,791	$ 2,393,384	$ 175,255	$ 296,147	$ 85,971	$ 2,864,666	$ 308,347	$ 10,825,561
TOTAL ASSETS	4,701,791	2,393,384	175,255	296,147	85,971	2,864,666	308,347	10,825,561
LIABILITIES								
Amounts held for others	3,720,192	202,260	6,245	27,097	-	3,698	172,153	4,131,645
TOTAL LIABILITIES	3,720,192	202,260	6,245	27,097	-	3,698	172,153	4,131,645
NET POSITION								
Restricted for others	981,599	2,191,124	169,010	269,050	85,971	2,860,968	136,194	6,693,916
TOTAL NET POSITION	$ 981,599	$ 2,191,124	$ 169,010	$ 269,050	$ 85,971	$ 2,860,968	$ 136,194	$ 6,693,916

HALL COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
ALL CUSTODIAL FUNDS
For the Year Ended JUNE 30, 2023

	TAX COMMISSIONER	CLERK OF SUPERIOR COURT	PROBATE COURT	MAGISTRATE COURT	JUVENILE COURT	SHERIFF	INMATE FUND	TOTAL
ADDITIONS								
Taxes collected for other entities	$ 289,418,247	$ -	$ -	$ -	$ -	$ -	$ -	$ 289,418,247
Fees collected for other entities	-	16,497,185	688,315	621,443	68,100	-	-	17,875,043
Court individual cases	-	-	35,008	436,046	-	1,864,345	-	2,335,399
Inmate account deposits	-	-	-	-	-	-	1,354,606	1,354,606
TOTAL ADDITIONS	289,418,247	16,497,185	723,323	1,057,489	68,100	1,864,345	1,354,606	310,983,295
DEDUCTIONS								
Payments of taxes to other entities	289,286,475	-	-	-	-	-	-	289,286,475
Payments of fees to other entities	-	16,052,098	682,351	617,065	65,325	-	1,254,935	18,671,774
Payments to others	-	-	-	365,886	-	1,233,900	-	1,599,786
Payments to inmates	-	-	-	-	-	-	67,953	67,953
TOTAL DEDUCTIONS	289,286,475	16,052,098	682,351	982,951	65,325	1,233,900	1,322,888	309,625,988
CHANGE IN NET POSITION	131,772	445,087	40,972	74,538	2,775	630,445	31,718	1,357,307
TOTAL NET POSITION, Beginning of year	849,827	1,746,037	128,037	194,512	83,196	2,230,524	104,477	5,336,610
TOTAL NET POSITION, End of year	$ 981,599	$ 2,191,124	$ 169,010	$ 269,050	$ 85,971	$ 2,860,968	$ 136,194	$ 6,693,916

HALL COUNTY, GEORGIA
OTHER SUPPLEMENTAL INFORMATION
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX - SPLOST VI
Year Ended June 30, 2023

Statement of Revenues, Expenditures and Changes in Fund Balance (page 6)

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.

(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, 2023

Statement of Reve

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, 2023

Statement of Reve

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, 2023

Statement of Reve

PROJECT	ORIGINAL ESTIMATED COSTS	CURRENT ESTIMATED COSTS	YEAR 13 2022	YEAR 14 2023	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, 2023

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	$ 46,627,445	$ 48,703,523	$ 3,600,263	$ 5,514,648 (1)	$ 7,476,946	$ 8,091,077
Water and Sewer Projects	21,835,772	23,019,909	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	6,392,988	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	2,785,380	351,941	1,064,255	692,253	442,800
Public Safety Facilities	8,400,000	9,168,163	-	-	37,868	115,739
Fire and Emergency Projects	4,000,000	4,271,733	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	120,558,596	125,694,073	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	$ 158,000,000	$ 165,376,866	$ 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, 2023

PROJECT	ORIGINAL ESTIMATED COSTS	CURRENT ESTIMATED COSTS	AMOUNT EXPENDED YEAR 5 2020	YEAR 6 2021	YEAR 7 2022	YEAR 8 2023	TOTAL
SPLOST VII (effective July 1, 2015)							
COUNTY PROJECTS							
Road Projects	$ 46,627,445	$ 48,703,523	$ 793,196	$ 5,038,473	$ 6,284,972	$ 3,500,314	$ 40,299,889
Water and Sewer Projects	21,835,772	23,019,909	2,923,564	197,067	324,358	198,426	19,617,171
Landfill	3,250,000	3,250,000	-	-	-	-	3,249,990
County Building Renovations	5,850,000	6,392,988	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	279,486	5,019,702
Sheriff Capital Equipment	2,785,379	2,785,380	220,100	-	14,030	-	2,785,379
Public Safety Facilities	8,400,000	9,168,163	1,532,504	2,443,750	1,818,332	492,386	6,440,579
Fire and Emergency Projects	4,000,000	4,271,733	149,066	-	-	-	3,719,546
Public Safety Capital Enhancements	18,910,000	18,910,000	802,733	428,362	406,725	45,290	18,780,868
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	120,558,596	125,694,073	9,381,768	10,388,665	9,711,951	4,515,902	110,601,813
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	$ 158,000,000	$ 165,376,866	$ 18,358,160	$ 10,388,665	$ 9,711,951	$ 4,515,902	$ 150,284,606

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

HALL COUNTY, GEORGIA
OTHER SUPPLEMENTAL INFORMATION
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX - SPLOST VIII
Year Ended June 30, 2023

PROJECT	ORIGINAL ESTIMATED COSTS	CURRENT ESTIMATED COSTS	AMOUNT EXPENDED YEAR 1 2021	AMOUNT EXPENDED YEAR 2 2022	AMOUNT EXPENDED YEAR 3 2023	TOTAL
SPLOST VIII (effective July 1, 2020)						
COUNTY PROJECTS						
Road Projects	$ 73,589,057	$ 90,561,041	$ 2,934,780	$ 4,732,194	$ 16,485,367	$ 24,152,341
Water and Sewer Projects	24,726,036	25,325,471	2,103,321	2,103,321	2,874,834	7,081,476
Fire Services Projects	7,000,000	9,447,803	1,059,375	1,059,375	1,059,375	3,178,126
Parks & Leisure Facilities	6,000,000	6,000,000	-	672,006 (2)	771,790	1,443,795
Public Safety Facilities & Equipment	6,000,000	6,085,987	519,643 (2)	1,304,122 (2)	1,031,217	2,854,982
Improvements	6,000,000	7,000,000	52,937 (2)	7,406	1,782,507	1,842,849
Technology Infrastructure	3,000,000	3,180,100	876,717 (2)	1,038,708	466,622	2,382,047
Trails & Greenspace	7,000,000	7,000,000	50,348	1,105,631 (2)	1,507,199	2,663,179
Government Center Building	6,500,000	6,500,000	1,156,762 (2)	3,169,708 (2)	1,650,146	5,976,617
Library Parking Deck	5,000,000	5,000,000	833,333	833,333	833,333	2,500,000
Landfill Projects	4,500,000	4,500,000	-	- (2)	-	-
Public Safety - Ambulances	4,000,000	4,000,000	-	1,359,720 (2)	663,944	2,023,664
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	638,855	1,334,229
Chicopee Woods/Elachee	1,000,000	1,000,000	-	-	-	-
Community Service Center	250,000	250,000	-	250,000 (2)	-	250,000
Subtotal County Projects	162,187,013	183,472,322	9,992,705	17,925,409	29,765,190	57,683,304
MUNICIPAL PROJECTS						
City of Braselton						
Roads, Streets & Sidewalks	1,187,395	1,187,395	258,682	294,822	322,713	876,216
Parks & Leisure Facilities	1,187,394	1,187,394	258,682	294,822	322,712	876,216
Subtotal	2,374,789	2,374,789	517,363	589,644	645,425	1,752,432
Town of Rest Haven						
Roads, Streets & Sidewalks	38,210	38,210	8,324	9,487	- 10,385	28,196
City of Buford						
Roads and Streets	1,427,155	1,427,155	310,915	354,353	387,873	1,053,141
City of Clermont						
Roads, Streets & Sidewalks	432,439	432,439	94,210	107,372	117,529	319,111
Parks & Leisure Facilities	432,438	432,438	94,209	107,371	117,529	319,109
Subtotal	864,877	864,877	188,419	214,743	235,058	638,220
City of Flowery Branch						
Roads, Streets & Sidewalks	5,718,230	5,718,230	1,245,754	1,419,798	1,554,112	4,219,664
Parks & Leisure Facilities	415,000	415,000	90,410	103,042	112,790	306,242
Public Safety Vehicles & Equipment	276,000	276,000	60,128	68,529	75,012	203,669
Public Works Projects	383,384	383,384	83,523	95,192	104,197	282,912
Subtotal	6,792,614	6,792,614	1,479,816	1,686,560	1,846,110	5,012,487
City of Gainesville						
Roads, Streets & Sidewalks	15,000,000	15,000,000	3,267,849	3,724,398	4,076,730	11,068,977
Parks & Recreation Facilities	9,164,541	9,164,541	1,996,556	2,275,493	2,490,757	6,762,806
Public Safety Facilities & Equipment	8,500,000	8,500,000	1,851,781	2,110,492	2,310,147	6,272,420
Downtown Parking Deck	4,000,000	4,000,000	871,426	993,173	1,087,128	2,951,727
Subtotal	36,664,541	36,664,541	7,987,612	9,103,556	9,964,761	27,055,930
City of Gillsville						
Roads, Streets & Sidewalks	77,000	77,000	16,775	19,119	20,927	56,821
Parks & Leisure Facilities & Equipment	77,000	77,000	16,775	19,119	20,927	56,821
Downtown Infrastructure	66,746	66,746	14,541	16,573	18,140	49,254
Subtotal	220,746	220,746	48,091	54,810	59,995	162,897
City of Lula						
Roads, Streets & Sidewalks	1,048,744	1,048,744	228,476	260,396	285,030	773,902
Water & Sewer Infrastructure	1,310,931	1,310,931	285,595	325,495	356,287	967,377
Parks Facilities, Vehicles, Equipment	262,118	262,118	57,104	65,082	71,239	193,425
Subtotal	2,621,793	2,621,793	571,175	650,973	712,556	1,934,704
City of Oakwood						
Roads, Streets & Sidewalks	2,368,262	2,368,262	515,941	588,023	643,651	1,747,615
Water & Sewer Infrastructure	800,000	800,000	174,285	198,635	217,426	590,346
Public Safety Vehicles & Equipment	600,000	600,000	130,714	148,976	163,069	442,759
Subtotal	3,768,262	3,768,262	820,941	935,634	1,024,146	2,780,720
Subtotal Municipal Projects	54,772,987	54,772,987	11,932,657	13,599,760	14,886,308	40,418,727
TOTAL SPLOST VIII	$ 216,960,000	$ 238,245,309	$ 21,925,362	$ 31,525,169	$ 44,651,498	$ 98,102,031

(1) Expenditures for Road projects have been offset by revenues from other sources.
(2) Revision of project costs reported for previous years without change to total expenditures.

HALL COUNTY, GEORGIA
OTHER SUPPLEMENTAL INFORMATION
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX - RECONCILIATION
Year Ended June 30, 2023

Statement of Revenues, Expenditures and Changes in Fund Balance (page 6)			
	Expenditures	$	46,113,192
	Transfers out		3,054,209
Expenditures reported on SPLOST schedule below		**$**	**49,167,401**
Schedule of Projects Constructed With Special Purpose Local Option Sales Tax (pages 100 - 106)			
	SPLOST VI	$	-
	SPLOST VII		4,515,902
	SPLOST VIII		44,651,499
Total		**$**	**49,167,401**

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.

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General Fund Budget - Chart of Current Year and Next Year's Budgets	4A
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Revenue Capacity

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

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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.

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Demographic and Economic Information

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

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Operating Information

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

Full-Time Equivalent County Government Employees by Function 18
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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									
	2014	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
GOVERNMENTAL ACTIVITIES										
Net investment in capital assets	$ 374,649	$ 374,656	$ 373,613	$ 373,651	$ 372,180	$ 362,894	$ 354,651	$ 345,489	$ 355,563	$ 364,676
Restricted:										
Capital outlay	25,080	25,231	24,268	19,314	17,233	21,567	38,717	48,397	56,700	63,688
Debt service	-	-	-	-	-	-	-	-	-	-
Impact fee projects	2,734	818	877	1,812	2,247	3,191	4,064	5,823	7,202	7,697
Other programs	4,993	6,620	7,034	8,531	10,007	14,954	16,437	26,147	27,527	31,998
Unrestricted:	(26,017)	(50,407)	(60,222)	(66,028)	(50,784)	(47,342)	(42,272)	(11,106)	7,079	95
Total governmental activities net position	$ 381,439	$ 356,918	$ 345,570	$ 337,280	$ 350,883	$ 355,264	$ 371,596	$ 414,750	$ 454,071	$ 468,154
BUSINESS-TYPE ACTIVITIES										
Net investment in capital assets	$ 65,004	$ 89,274	$ 69,996	$ 75,855	$ 83,442	$ 93,891	$ 97,212	$ 97,679	$ 97,997	$ 101,981
Restricted	-	1,446	1,341	1,489	1,617	1,647	1,543	1,614	1,944	1,250
Unrestricted	11,704	(5,691)	10,809	15,085	19,877	19,637	20,226	24,541	27,897	27,964
Total business-type activities net position	$ 76,708	$ 85,029	$ 82,146	$ 92,429	$ 104,936	$ 115,175	$ 118,981	$ 123,834	$ 127,838	$ 131,195
PRIMARY GOVERNMENT										
Net investment in capital assets	$ 439,653	$ 463,930	$ 443,609	$ 449,506	$ 455,622	$ 456,785	$ 451,863	$ 443,168	$ 453,560	$ 466,657
Restricted	32,807	34,115	33,520	31,146	31,104	41,359	60,409	81,981	93,373	104,633
Unrestricted	(14,313)	(56,098)	(49,413)	(50,943)	(30,907)	(27,705)	(21,695)	13,435	34,976	28,059
Total primary government net position	$ 458,147	$ 441,947	$ 427,716	$ 429,709	$ 455,819	$ 470,439	$ 490,577	$ 538,584	$ 581,909	$ 599,349

In 2013, the County implemented GASB 63 & 65.
In 2015, the County implemented GASB 68.
In 2018, the County implemented GASB 75.
In 2023, the County implemented GASB 87 & 96.

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

	Fiscal Year									
	2014	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
EXPENSES										
Governmental activities:										
General government	$ 19,784	$ 20,106	$ 23,850	$ 22,488	$ 26,305	$ 25,742	$ 18,529	$ 19,523	$ 21,832	$ 30,934
Judicial	17,333	17,645	26,150	19,269	21,283	22,912	25,584	27,180	29,962	33,591
Public safety	67,570	70,289	77,850	79,791	84,033	93,094	99,693	97,029	107,775	120,790
Public works	24,162	24,792	22,896	28,682	32,209	49,213	32,736	38,280	39,852	49,093
Public health and welfare	2,558	2,947	2,777	4,113	3,697	3,404	3,625	3,041	9,021	6,056
Recreation and culture	6,718	7,344	7,940	7,901	7,950	8,709	8,775	9,225	12,280	12,801
Housing and development	4,388	4,013	4,076	3,966	4,407	5,009	5,152	3,886	17,998	5,599
Interest on long-term debt	197	39	97	91	100	129	96	294	389	440
Total governmental activities expenses	142,710	147,175	165,636	166,301	179,984	208,212	194,190	198,458	239,109	259,304
Business-type activities:										
Solid Waste	6,146	5,473	6,819	6,935	7,763	8,330	9,748	10,122	12,020	12,564
Water and sewer utilities	3,833	3,454	3,757	4,163	4,338	4,778	5,003	5,589	5,710	5,746
Stormwater										105
Total business-type activities expenses	9,979	8,927	10,576	11,098	12,101	13,108	14,751	15,711	17,730	18,415
Total primary government expenses	$152,689	$156,102	$176,212	$177,399	$192,085	$221,320	$208,941	$214,169	$256,839	$277,719
PROGRAM REVENUES										
Governmental activities:										
Charges for services:										
General government	$ 5,191	$ 4,601	$ 5,125	$ 5,368	$ 5,370	$ 6,988	$ 6,060	$ 6,769	$ 7,807	$ 8,440
Judicial	7,089	7,524	8,290	8,541	8,951	9,540	8,089	8,993	8,903	7,713
Public safety	11,486	14,999	11,509	11,307	12,885	13,151	13,122	13,246	13,913	16,976
Public works	953	1,328	1,021	1,048	1,047	1,122	1,136	1,179	1,228	1,221
Public health and welfare	-	-	-	-	-	-	-	-	-	-
Recreation and culture	1,244	1,334	1,485	1,493	1,633	1,691	1,434	1,448	3,996	3,342
Housing and development	2,107	2,327	2,551	2,815	2,980	3,098	3,310	4,915	1,614	1,356
Total charges for services	28,070	32,113	29,981	30,572	32,866	35,590	33,151	36,550	37,461	39,048
Operating grants and contributions	4,868	6,246	4,198	5,152	7,543	19,828	10,260	16,067	33,471	15,303
Capital grants and contributions	1,647	4,248	2,292	4,290	3,038	5,656	5,156	1,926	3,932	4,635
Total governmental activities program revenues	34,585	42,607	36,471	40,014	43,447	61,074	48,567	54,543	74,864	58,986
Business-type activities:										
Charges for services:										
Solid Waste	6,615	6,330	7,241	7,681	8,666	9,333	9,726	11,271	12,807	13,135
Water and sewer utilities	1,625	2,080	2,669	3,457	2,273	2,568	2,623	2,909	3,154	2,926
Stormwater										238
Total charges for services	8,240	8,410	9,910	11,138	10,939	11,901	12,349	14,180	15,961	16,299
Operating grants and contributions	-	-	-	-	40	(10)	11	1	1	-
Capital grants and contributions	61	85	95	152	2,202	4,076	3,207	4,284	3,635	993
Total business-type activities program revenues	8,301	8,495	10,005	11,290	13,181	15,967	15,567	18,465	19,597	17,292
Total primary government program revenues	$ 42,886	$ 52,085	$ 46,476	$ 51,304	$ 56,628	$ 77,041	$ 64,134	$ 73,008	$ 94,461	$ 76,278

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

(Continued)

	Fiscal Year									
	2014	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
Net (expense)/revenue										
Governmental activities	$ (108,125)	$ (103,585)	$ (129,165)	$ (126,287)	$ (136,539)	$ (147,138)	$ (145,623)	$ (143,915)	$ (164,245)	$ (200,318)
Business-type activities	(1,678)	(432)	(572)	192	1,080	2,859	816	2,754	1,867	(1,123)
Total primary government net expense	$ (109,803)	$ (104,017)	$ (129,737)	$ (126,095)	$ (135,459)	$ (144,279)	$ (144,807)	$ (141,161)	$ (162,378)	$ (201,441)
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION										
Governmental activities:										
Taxes										
Property taxes	$ 54,676	$ 55,748	$ 57,723	$ 59,514	$ 69,860	$ 79,673	$ 84,994	$ 91,920	$ 97,351	$ 108,604
Sales taxes	47,499	50,539	52,096	53,536	58,074	61,493	64,515	79,212	88,864	93,009
Insurance premium tax	6,032	6,364	6,815	7,168	7,677	8,364	8,955	9,512	9,880	10,455
Real estate and recording taxes	1,371	1,608	1,850	2,317	2,319	2,406	3,182	5,243	5,374	3,406
Other taxes	2,256	2,751	2,842	2,845	2,852	2,909	2,963	3,055	3,249	3,361
Total taxes	111,834	117,010	121,326	125,380	140,782	154,845	164,609	188,942	204,718	218,835
Unrestricted grants and contributions	11	79	179	24	16	32	73	14	27	34
Investment earnings	1	17	26	37	55	137	196	34	43	47
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Gain on sale of capital assets	1,899	-	-	1,343	-	-	-	160	889	-
Transfers	(8,518)	(9,811)	(3,714)	(7,257)	(8,882)	(7,167)	(2,924)	(2,082)	(2,111)	(4,431)
Total governmental activities	105,227	107,295	117,817	119,527	131,971	147,847	161,954	187,068	203,566	214,485
Business-type activities:										
	48	-	-	-	-	69	66	30	27	48
Gain on sale of capital assets	10	106	-	9	80	-	-	(13)	-	-
Transfers	8,518	9,811	3,714	7,257	8,882	7,167	2,924	2,082	2,111	4,431
Total business-type activities	8,576	9,917	3,714	7,266	8,962	7,236	2,990	2,099	2,138	4,479
Total primary government	$ 113,803	$ 117,212	$ 121,531	$ 126,793	$ 140,933	$ 155,083	$ 164,944	$ 189,167	$ 205,704	$ 218,964
CHANGE IN NET POSITION										
Governmental activities	$ (2,898)	$ 3,710	$ (11,348)	$ (6,760)	$ (4,568)	$ 709	$ 16,331	$ 43,153	$ 39,321	$ 14,167
Business-type activities	6,898	9,485	3,142	7,458	10,042	10,095	3,806	4,853	4,005	3,356
Total primary government	$ 4,000	$ 13,195	$ (8,206)	$ 698	$ 5,474	$ 10,804	$ 20,137	$ 48,006	$ 43,326	$ 17,523

In 2013, the County implemented GASB 63 & 65.
In 2015, the County implemented GASB 68.
In 2018, the County implemented GASB 75.
In 2023, the County implemented GASB 87 & 96.

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

	Fiscal Year									
	2014	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
General fund										
Reserved	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
Nonspendable	413	508	671	634	871	902	728	958	2,507	2,131
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	3,685	4,319	2,981	-	-	-	-	3,000	6,500	-
Unassigned	18,340	18,939	18,115	20,813	23,045	20,499	21,202	27,525	29,649	33,180
Total general fund	22,438	23,766	21,767	21,447	23,916	21,401	21,930	31,483	38,656	35,311
All other governmental funds										
Reserved:	-	-	-	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	(8)	-	-	-	-
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Total unreserved	-	-	-	-	-	(8)	-	-	-	-
Nonspendable	6,998	12	125	177	586	463	692	1,163	787	1,176
Restricted	25,911	32,657	32,262	29,435	28,860	39,595	60,040	84,117	96,526	107,273
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	2,632	3,734	1,818	2,208	1,197	7,388	7,868	14,859	21,284	17,759
Unassigned	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	$35,541	$36,403	$34,205	$31,820	$30,643	$47,438	$68,600	$ 100,139	$ 118,597	$ 126,208

In 2013, the County implemented GASB 63 & 65.
In 2015, the County implemented GASB 68.
In 2018, the County implemented GASB 75.
In 2023, the County implemented GASB 87 & 96.

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									
	2014	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
REVENUES										
Taxes (see table 5)	$ 111,990	$ 116,789	$ 121,108	$ 125,490	$ 140,757	$ 154,623	$ 165,790	$ 189,099	$ 205,135	$ 218,591
Licenses and permits	2,305	2,332	2,666	3,226	3,632	3,496	3,515	5,653	3,034	2,802
Intergovernmental	5,966	8,329	6,485	7,619	10,536	22,820	14,090	17,953	35,593	17,423
Fines and forfeitures	4,843	5,630	5,009	5,792	6,826	7,051	5,440	5,743	5,344	5,447
Charges for services	20,502	23,566	22,063	21,244	22,224	23,907	24,062	25,046	28,914	27,727
Investment earnings	219	296	27	37	55	137	196	34	43	46
Miscellaneous	439	624	302	343	247	237	216	166	201	849
Total revenues	146,264	157,566	157,660	163,751	184,277	212,271	213,309	243,694	278,264	272,885
EXPENDITURES										
General government	19,400	19,960	20,276	19,673	24,040	23,200	17,920	20,605	21,410	29,210
Judicial	16,383	16,900	17,979	18,251	19,840	21,638	24,924	27,365	29,489	32,958
Public safety	62,876	64,868	70,664	72,370	75,828	85,196	96,343	94,386	101,741	113,467
Public works	8,445	8,528	12,182	10,624	13,316	13,504	11,888	13,627	14,533	22,517
Public health and welfare	2,212	2,627	2,556	3,874	3,454	3,159	3,434	2,847	8,598	5,728
Recreation and culture	5,423	5,994	6,555	6,535	6,502	7,283	7,446	8,031	9,157	9,710
Housing and development	3,670	3,934	4,017	3,927	4,269	4,901	5,173	4,484	18,132	5,777
Intergovernmental	5,814	5,614	7,009	7,311	8,035	19,377	9,852	14,024	15,919	16,525
Capital Outlay	14,355	14,097	17,861	17,897	20,216	13,338	17,310	14,597	37,646	28,105
	3,927	4,070	280	285	435	1,044	1,014	2,080	2,518	4,791
Interest on long-term debt	440	282	96	91	99	128	78	262	384	459
Issuance costs	-	-	-	-	-	-	18	2	-	-
Advance refunding escrow	-	-	-	-	-	-	1,415	-	-	-
Total expenditures	142,945	146,874	159,475	160,838	176,034	192,768	196,815	202,310	259,527	269,247
Excess of revenues over (under) expenditures	3,319	10,692	(1,815)	2,913	8,243	19,503	16,494	41,384	18,737	3,638
OTHER FINANCING SOURCES (USES)										
Transfers in	5,593	2,102	2,693	1,778	4,900	11,598	7,581	14,652	20,202	12,941
Transfers out	(14,111)	(11,912)	(5,415)	(9,035)	(13,782)	(18,765)	(10,505)	(16,734)	(22,312)	(17,371)
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	2,250
Sale of capital assets	2,146	649	73	1,639	55	624	508	504	1,490	284
Total other financing sources (uses)	(6,372)	(8,504)	(2,382)	(5,618)	(6,952)	(5,222)	5,195	(292)	6,893	(1,896)
Net change in fund balances	$ (3,053)	$ 2,188	$ (4,197)	$ (2,705)	$ 1,291	$ 14,281	$ 21,689	$ 41,092	$ 25,630	$ 1,742
Debt service as a percentage of noncapital expenditures	3.4%	3.3%	0.3%	0.3%	0.3%	0.7%	0.6%	1.2%	1.3%	2.2%

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

	Current Year Year ending June 30, 2023	Next Year Year ending June 30, 2024
Revenues		
Property taxes	$ 105,372,211	$ 109,022,159
Commissions	2,530,555	2,701,941
Other taxes	10,511,131	9,927,748
Penalties and interest	15,000	15,000
Licenses and permits	4,759,442	4,755,085
Charges for services	1,307,110	1,361,439
Fines and forfeitures	50,330	100,100
Intergovernmental	576,276	569,611
Miscellaneous	318,750	360,000
Other financing sources	3,000,000	6,500,000
Use of fund balance		
TOTAL REVENUES	$ 128,440,805	$ 135,313,083
Expenditures		
General government	$ 31,854,924	$ 32,624,185
Judicial	26,007,319	29,360,170
Public health & welfare	85,801	115,524
Public safety	55,323,973	60,046,817
Housing and development	1,573,712	1,564,662
Recreation & culture	585,781	732,492
Agencies	5,331,110	5,817,799
Debt Service	1,208,566	850,214
Other financing uses	6,469,619	4,201,220
TOTAL EXPENDITURES	$ 128,440,805	$ 135,313,083

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
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
2023	$ 108,360	$ 55,195	$ 37,813	$ 10,455	$ 3,406	$ 3,362	$ 218,591

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

	Real Property				Personal Property				Less Exemptions:					
Tax Year	Residential Property	Agricultural Property (1)	Commercial & Industrial	Public Utilities	Inventory & Equipment (4)	Motor Vehicles	Mobile Homes	Other (2)	Real Property	Personal Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value (3)	Assessed Value as a Percentage of Actual Value
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%
2023	$ 7,637,088	$ 618,052	$ 2,509,229	$ 186,721	$ 1,141,318	$ 88,546	$ 29,125	$ 459,065	$ 387,879	$ 475,851	$ 11,805,414	7.25	$ 29,513,535	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*	*2013* / *2014*	*2014* / *2015*	*2015* / *2016*	*2016* / *2017*	*2017* / *2018*	*2018* / *2019*	*2019* / *2020*	*2020* / *2021*	*2021* / *2022*	*2022* / *2023*
Unincorporated Districts										
County-Unincorporated	6.250	5.989	5.735	5.716	6.700	5.360	5.098	4.853	4.636	4.141
Hall Co. Schools	19.250	18.900	18.800	18.800	18.500	18.200	17.550	17.550	16.485	15.990
Hall Co. Schools-Bonds	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.500	1.000
State of Georgia	0.150	0.100	0.050	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Fire Services Unincorporated	2.400	2.400	2.650	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	1.005
County - Emergency Services (3)						0.571	0.571	0.571	0.571	0.571
County - Parks & Leisure Services (3)						0.364	0.364	0.364	0.364	0.364
Total Hall County Unincorporated	**28.050**	**27.389**	**27.235**	**27.166**	**27.850**	**28.150**	**27.238**	**26.993**	**26.211**	**25.721**
Incorporated Districts										
County - Incorporated except for City of Gainesville	6.250	5.989	5.735	5.716	6.700	5.360	5.098	4.853	4.636	4.141
County - Incorporated - City of Gainesville	6.250	5.989	5.735	5.716	6.700	5.360	5.098	4.853	4.636	4.141
Hall Co. Schools	19.250	18.900	18.800	18.800	18.500	18.200	17.550	17.550	16.485	15.990
State of Georgia	0.150	0.100	0.050	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Fire Services Incorporated	3.080	3.830	4.080	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	5.000	0.000	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	1.005
County - Parks & Leisure Services (3)						0.364	0.364	0.364	0.364	0.364
Municipalities										
City of Gainesville (1)	3.060	3.020	2.980	2.980	2.864	3.364	3.322	3.240	3.656	3.656
Gainesville City Schools (1) (2)	7.590	7.480	6.890	6.850	6.850	6.850	6.614	6.614	6.395	6.195
City of Oakwood	2.658	4.000	4.000	4.174	4.174	4.174	4.174	4.174	4.174	4.174
City of Flowery Branch	2.837	3.337	3.337	3.264	3.264	3.264	3.264	3.264	3.264	3.264
Buford City Schools	13.000	12.950	12.900	12.850	12.800	12.750	12.700	12.650	12.600	12.600

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.

(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*	*7.550*	*7.450*	*7.450*	*7.160*	*8.410*	*8.305*	*8.100*	*9.140*	*9.140*
Gainesville City Schools	*18.975*	*18.700*	*17.225*	*17.125*	*17.125*	*17.125*	*16.535*	*16.535*	*15.988*	*15.488*

(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 2022			Tax Year 2013		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
Fieldale Farms Corp	$ 144,579	1	1.57%	$ 29,227	4	0.49%
Lanier Logistics Center LLC	142,373	2	1.55%			0.00%
Wrigley Manufacturing Company	119,446	3	1.30%	55,555	1	0.93%
Cargill INC	99,272	4	1.08%			0.00%
LIPT Distribution Parkway, LLC	95,006	5	1.03%			0.00%
Centennial New Holland, LLC	93,152	6	1.01%			0.00%
Advenir@Flowery Branch LLC	90,864	7	0.99%			0.00%
Gibson Flowery Branch SPE, LLC	89,082	8	0.97%			0.00%
Performance Food Group, Inc	81,783	9	0.89%			0.00%
Elringklinger USA Inc	81,470	10	0.89%			0.00%
Baldor Electric Company			0.00%			0.00%
Kings Hawaiian Bakery INC			0.00%			0.00%
VR Tree Park Limited Partnership			0.00%			0.00%
Lanier Village Estates			0.00%	27,931	7	0.47%
Jackson EMC			0.00%	38,395	3	0.64%
Georgia Power Company			0.00%	52,909	2	0.89%
Tree Lake Associates			0.00%	11,047	5	0.19%
Norfolk Southern Corp			0.00%	9,486	9	0.16%
Atlanta Falcons Football Clubs, LLC			0.00%	8,677	8	0.15%
Kelsey Hayes Company				12,889	6	0.22%
Georgia Transmission Corp				8,429	10	0.14%
SKF USA Inc			0.00%	-		0.00%
Totals	$ 777,435		8.46%	$ 225,318		3.78%

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	
2014	$ 55,089	$ (1,311)	$ 1,610	$ 55,388	$ 55,310	100.40%	$ 45	$ 55,355	99.94%	$ 33
2015	$ 57,243	$ (1,305)	$ 1,085	$ 57,023	$ 56,949	99.49%	$ 39	$ 56,988	99.94%	$ 36
2016	$ 55,293	$ 777	$ 1,008	$ 57,078	$ 55,582	100.52%	$ 60	$ 55,642	97.48%	$ 52
2017	$ 60,873	$ 995	$ 980	$ 62,848	$ 62,149	102.10%	$ 60	$ 62,209	98.98%	$ 61
2018	$ 66,838	$ 608	$ 613	$ 68,059	$ 67,326	100.73%	$ 49	$ 67,375	98.99%	$ 65
2019	$ 69,892	$ 1,132	$ 476	$ 71,500	$ 70,610	101.03%	$ 78	$ 70,688	98.86%	$ 73
2020	$ 72,446	$ 2,939	$ 378	$ 75,763	$ 75,098	96.43%	$ 158	$ 75,256	99.33%	$ 92
2021	$ 75,622	$ 4,387	$ 273	$ 80,282	$ 79,874	105.62%	$ 274	$ 80,148	99.83%	$ 139
2022	$ 73,564	$ 2,190	$ 210	$ 917	$ 75,472	98.40%	$ 120	$ 865	94.38%	$ 372
2023	$ 833	$ (12)	$ 61	$ 882	$ 815	97.84%	$ (67)	$ 748	84.81%	$ 67

Taxes levied include real and personal property, motor vehicle, mobile home, timber, and heavy equipment taxes.
Property taxes levied during the calendar year 2022 are recorded as revenues in the financial statements in 2023 since they are levied to finance that year's expenditure
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 2023 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									
	2014	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
Taxable sales	$ 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	$ 5,519,513
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	4,877	4,507	4,578	4,913	5,403	5,770	6,093	7,988	9,104	9,965
City of Clermont	114	114	123	127	140	149	158	188	215	235
City of Lula	225	229	366	378	416	444	469	571	651	713
City of Flowery Branch	296	302	799	825	908	969	1,024	1,480	1,687	1,846
City of Braselton	4	4	238	246	270	288	305	517	590	645
City of Gillsville	29	29	29	30	33	35	37	48	55	60
City of Oakwood	438	447	589	577	634	678	716	821	936	1,024
City of Buford	17	17	133	137	151	161	170	311	354	388
City of Resthaven	0	0	5	4	4	5	5	8	9	10

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 2022.

(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 6) 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	
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	$	48,498,187	
2023	$	33,082,457	1

1 Represents 6 months of Collections received as of June 30, 2023

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)
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
2023	$ -	$ 1,060	$ 11,649	$ 9,310	$ 14,761	$ -	$ 36,780	0.30%	$ 173

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)
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
2023	$ 6,652	$ 5,866	$ 67,345	$ 6,091	$ 85,954	$ 17,993	$ 110	$ 2,816	$ 490	$ 21,409	$ 107,363	0.88%	$ 505

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)
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%	$ -
2023	$ -	$ -	$ -	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, 2023
(amounts expressed in thousands)

Governmental Unit	*General Obligation Bonded Debt Outstanding*	*Percentage Applicable to Government*	*Amount Applicable to Government*
Hall County Direct Debt [8]	$ 12,499	100%	$ 12,499
Overlapping:			
Hall County Board of Education[1]	127,135	100%	127,135
City of Gainesville [2]	54,538	100%	54,538
City of Gainesville Schools [3]	85,458	100%	85,458
City of Oakwood [4]	11,755	100%	11,755
City of Buford[5]	19,230	23%	4,363
Town of Braselton[6]	18,844	18%	3,356
City of Flowery Branch[7]	7,179	100%	7,179
Total overlapping debt	324,139		293,784
Total direct and overlapping debt	$ 336,638		$ 306,283

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									
	2014	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
Assessed value of property	$ 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	$ 12,669,144
Debt limit (10% of total assessed value)	660,628	698,757	738,323	715,500	772,641	848,544	920,875	988,171	1,066,559	1,266,914
Amount of Debt applicable to limit:										
General obligation bonds	-	-	-	-	-	-	-	-	-	-
Less: Resources restricted to paying principal	-	-	-	-	-	-	-	-	-	-
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 660,628	$ 698,757	$ 738,323	$ 715,500	$ 848,544	$ 848,544	$ 920,875	$ 988,171	$ 1,066,559	$ 1,266,914
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

HALL COUNTY, GEORGIA
PLEDGED REVENUE COVERAGE
Last Ten Fiscal Years

	Sales Tax Increment Bonds [1]			
Fiscal Year	Sales Tax Increment	Debt Service Principal	Interest	Coverage
2014	$ -	$ -	$ -	-
2015	$ -	$ -	$ -	-
2016	$ -	$ -	$ -	-
2017	$ -	$ -	$ -	-
2018	$ -	$ -	$ -	-
2019	$ -	$ -	$ -	-
2020	$ -	$ -	$ -	-
2021	$ -	$ -	$ -	-
2022	$ -	$ -	$ -	-
2023	$ -	$ -	$ -	-

[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)
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%
2023	212,692	$ 12,211,909	$ 57,416	38.1	80.6%	25.1%	27,201	2.70%

Data sources:
(a) Population estimate based upon US Census Bureau QuickFacts (2022 estimate)
(b) US Census Bureau (2022 American Community Survey 5-Year Estimates)
(c) US Census Bureau of Economic Analysis
(d) Hall County Board Of Education (2022-23 School Year)
(e) U.S. Department of Labor (Bureau of Labor Statistics, 2022)
(f) Population estimate based upon US Census Bureau QuickFacts (2022 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

2023				2014			
Employer [1]	**Employees**	**Rank**	**Percentage of Total County Employment**	**Employer**	**Employees**	**Rank**	**Percentage of Total County Employment**
Northeast Georgia Medical Center	9,239	1	10.70%	Northeast Georgia Medical Center	5,200	1	6.74%
Gold Creek Foods	3,313	2	3.84%	Fieldale Farms	2,400	2	3.11%
Kubota Manufacturing of America	3,100	3	3.59%	Pilgrims Pride	1,600	3	2.07%
Fieldale Farms Corporation	2,370	4	2.75%	Mar-Jac Poultry, Inc	1,250	4	1.62%
Pilgrim's	1,760	5	2.04%	Kubota Manufacturing of America	1,250	5	1.62%
Fox Factory	1,700	6	1.97%	Victory Processing LLC	790	6	1.02%
Mar-Jac Poultry, Inc	1,300	7	1.51%	Wrigley Manufacturing Company, LLC	750	7	0.97%
ZF Gainesville, LLC	1,200	8	1.39%	Wal-Mart Super Centers (2)	690	8	0.89%
Cottrell, Inc	1,100	9	1.27%	The Longstreet Clinic	620	9	0.80%
Mars Wrigley	950	10	1.10%	KIK Gainesville	580	10	0.75%
All other employers	60,302		69.85%	All other employers	62,076		80.40%
Total	86,334		100.00%	Total	77,206		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									
	2014	**2015**	**2016**	**2017**	**2018***	**2019**	**2020**	**2021**	**2022**	**2023**
Function										
General government	96	110	116	116	156.5	164.0	188.5	188.5	188.0	202.0
Public safety										
Sheriff										
Officers	429	419	381	365	405	405	403.5	414.5	402.0	397.0
Civilians	17	31	54	70	62.5	64.5	68.0	60.0	73.0	74.5
Fire and EMS										
Firefighters & EMT's	382	386	361	365	368	368	367.0	360.0	360.0	380.5
Civilians	10	9	13	9	9	9	9.0	9.0	12.0	12.0
Other public safety	-	-	112	112	120.5	121.5	130.5	131.5	137.0	141.5
Court system	191	230	249	249	350.5	351.5	368.5	366.0	376.5	398.0
Public works	63	65	64	64	67.0	69.5	41.0	42.0	44.0	43.5
Health and welfare	36	37	1	1	-	-	-	-	-	-
Recreation and culture	31	37	31	31	72	72	72.0	70.5	74.5	74.0
Housing and development	6	7	25	25	34	35	29.5	29.5	30.5	34.0
Solid Waste	30	28	26	26	55.5	55.5	58.5	58.5	59.5	59.5
Water & Sewer	-	-	-	-	-	-	-	-	-	-
Total	1,291	1,359	1,433	1,433	1,701	1,716	1,736	1,730	1,757	1,817

*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	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Sheriff										
Physical arrests	11,946	-	13,841	11,460	11,407	11,391	8,950	7,635	5,395	6,077
Traffic violations	10,845	-	13,805	13,969	18,085	22,869	16,770	11,104	13,896	14,028
Fire										
Number of calls answered	23,920	25,553	23,394	24,172	24,218	24,723	25,310	28,806	31,510	32,577
Inspections	1,074	1,118	2,440	3,661	4,048	4,595	4,384	5,786	6,251	6,537
Highways and streets										
Street resurfacing (miles)	23	21	21	21	21	21	20	20	27	30
Potholes repaired	1,379	1,673	1,047	644	1,213	1,172	882	841	901	1,069
Sanitation										
Refuse collected (tons/day)	226	183	290	318	377	446	487	375	432	376
Recyclables collected (tons/day)	17	20	22	5	8	7	9	9	19	22
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)	294	3,071	280	296	386	415	474	524	563	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	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Public safety										
Sheriff headquarters &/or precincts	3	3	3	3	3	3	3	3	3	3
Fire Stations	16	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	1,086	1,056	1,060	1,061	1,061	1,061	1,061	1,061
Streetlights	324	325	327	329	345	355	355	355	359	363
Traffic signals	38	38	39	44	44	44	46	46	48	50
Culture and recreation										
Parks acreage	1,580	1,580	1,607	1,611	1,745	2,162	2,147	2,121	2,134	2,134
Parks	22	22	23	22	23	28	27	27	27	27
Community centers	4	4	3	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	65	75	81	92	94	95	99	97	103
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)	2,940	1,900	1,850	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, 2023

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-21-RR-00229-SCAA	126,711	-	126,711
			126,711	-	126,711
Edward Byrne Memorial Justice Assistance Grant	16.738	15PBJA-22-GG-02484-JAGX	29,048	-	-
			29,048	-	-
Passed through the Prosecuting Attorneys' Council of Georgia					
Victims of Crime Assistance (District Attorney's Office)	16.575	C21-8-001	115,885	-	2,138
Victims of Crime Assistance (District Attorney's Office)	16.575	C22-8-076	113,350	-	86,235
Victims of Crime Assistance (Solicitor's Office)	16.575	C21-8-001	158,844	-	3,475
Victims of Crime Assistance (Solicitor's Office)	16.575	C22-8-076	156,276	-	146,679
			544,355	-	238,527
Passed through the Criminal Justice Coordinating Council					
Edward Byrne Memorial Justice Assistance Grant (RSAT)	16.738	R19-8-005	28,000		16,455
Swift, Certain, & Fair Supervision Grant	16.828	H19-8-003	84,000	-	1,823
			112,000	-	18,278
Committee Justice for Children COVID-19	21.027	220711	2,185		2,185
Equitable Sharing Program	16.922	GA0690000	134,160	-	3,650
TOTAL US DEPARTMENT OF JUSTICE			**946,274**	**-**	**389,351**
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	-	-
Neighborhood Stabilization Program -NSP3 Program Income	14.218	11-ns-6005	1,134,632	-	-
Total Entitlement Grants Cluster			3,781,173	-	-
Passed-through the Georgia Department of Community Affairs					
Community Development Block Grant - CDBG-CV	14.228	21cv-y-069-1-6243	2,213,697	-	1,847,447
Community Development Block Grant - CDBG	14.228	21p-y-069-1-6201	720,000	-	-
			2,933,697	-	1,847,447
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			**6,714,870**	**-**	**1,847,447**
U.S. DEPARTMENT OF TRANSPORTATION					
Passed-through the Georgia Department of Transportation					
Metropolitan Transportation Planning and State and Non-Metropolitan Planning	20.505	GA-80-0008-02/T006875	87,759	-	83,301
			87,759	-	83,301
Highway Planning and Construction Cluster					
Passed-through the Georgia Department of Transportation					
Highway Planning and Construction (Gainesville Hall MPO)	20.205	PI0018421-PLN	244,599		194,584
Highway Planning and Construction (Gainesville Hall MPO)	20.205	PI0019305-PLN	5,937	-	5,937
Total Highway Planning and Construction Cluster			250,536	-	200,521
Highway Safety Cluster					
Passed-through the Federal Highway Governor's Office of Highway Safety					
Highway Enforcement of Aggressive Traffic (HEAT)	20.6	GA-2023-402 PT-061	324,999	-	289,521
Total Highway Safety Cluster			324,999	-	289,521
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			**663,294**	**-**	**573,343**

(cont.)

U.S. NATIONAL PARK SERVICE					
Outdoor Recreation Legacy Partnership Program (Butler Park)	15.916	13-01039 (P21AP11265)	536,500		276,281
TOTAL U.S. NATIONAL PARK SERVICE			**536,500**	**-**	**276,281**
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	-	45,747
Homeland Security Grant Program (SWAT)	97.067	#054	25,000	-	13,525
Homeland Security Grant Program (SWAT)	97.067	#040	24,960		24,800
Homeland Security Grant Program (Technical Rescue)	97.067	#73	15,000		9,837
Total Homeland Security Cluster			116,960	-	93,909
Emergency Management Performance Grants	97.042	OEM22-071	45,000	-	45,000
			45,000	-	45,000
Presidential Disaster Declaration DR-4338 (ZETA)	97.036	FEMA-4579 DR	287,653	-	-
			287,653	-	-
Presidential Disaster Declaration DR-4501	97.036	FEMA-4501-DR-GA	62,451	-	62,451
			62,451	-	62,451
TOTAL DEPARTMENT OF HOMELAND SECURITY			**512,064**	**-**	**201,360**
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed through the Criminal Justice Coordinating Council					
Substance Abuse and Mental Health Services	93.243	E21-8-008	33,783	-	10,350
			33,783	-	10,350
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			**33,783**	**-**	**10,350**
UNITED STATES DEPARTMENT OF TREASURY					
Emergency Rental Assistance (ERA2) Program	21.023	ERA2-0113	4,869,250		4,502
Emergency Rental Assistance (ERA1 &I ERA1 reallocation)	21.023	ERA-2101123744	12,753,845		-
			17,623,095	-	4,502
American Recovery Fund	21.027	SLT-0648	39,710,268		3,462,781
American Recovery Fund Courts	21.027	22-ARPA-01	1,081,610		767,025
American Recovery Fund Courts	21.027	2022_ARPA_3Y017	598,877		40,441
American Recovery Fund Courts	21.027	2023 ARPA 3Y017	1,988,000		936,763
American Recovery Fund Courts	21.027	2023_ARPA_3Y002	866,529		-
			44,245,284	-	5,207,009
Local Assistance and Tribal Consistancy Fund		LATCF-1316	78,158		-
			78,158		-
TOTAL UNITED STATES DEPARTMENT OF TREASURY			**61,946,537**	**-**	**5,211,512**
GRAND TOTAL			**$ 71,353,321**	**$ -**	**$ 8,509,642**

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

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

December 20, 2023

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, 2023, 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 20, 2023. 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. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002.

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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Hall County, Georgia's Response to Findings

Government Auditing Standards require the auditor to perform limited procedures on the 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 the response.

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.

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

December 20, 2023

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, 2023. 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, 2023. 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, 2023. 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.

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, 2023

I SUMMARY OF AUDITOR'S RESULTS:

1. Report issued on Financial Statements – Unmodified opinion.
2. Compliance (financial statements) – No material instances of noncompliance.
3. Internal Control (financial statements) – Two significant deficiencies, 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; Community Development Block Grants, CFDA 14.228.
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

CLERK OF COURT

2023-001 ***Statement of Condition:***

During fieldwork, we noted a failure to pay out disbursements of funds collected by the Clerk in a timely and consistent manner. Funds were distributed to the appropriate parties in excess of 60 days after receipt for nine (9) months during the fiscal year. We also noted a significant delay in recording and depositing monthly probation payments.

Criteria:

To ensure proper internal controls, all funds collected on behalf of others should be disbursed within 30 days of the previous month end and receipts should be entered and deposited to the bank in a timely manner.

Effect of Condition:

The risk of material misstatement from delayed reporting and revenues for the County are not being transferred for timely use.

Cause of Condition:

The Clerk's office transitioned to a new accounting software in November 2022, which caused difficulties in reporting and the receipting process to take more time to prepare.

Recommendation:

We recommend that disbursements be made every month and reconcile amounts sent to the County. We also recommend that the Clerk's Office evaluate the required duties of staff in order to ensure sufficient personnel.

Response:

The Hall County Clerk's Office converted over from an in-house case management/accounting system to ICON/Catalyst CMS360 on November 14, 2022. Multiple factors contributed to the delays in processing and disbursing funds collected in a timely manner, including a mid-month conversion, increases in manual processes, and absence of in-depth direct financial training. The Clerk's Office had to develop guidelines and processes in order to provide the County with the complex level of statistical data that they require. As the Clerk's Office has progressed in learning the ICON software system, funds have resumed being disbursed in a timely manner. Moving forward into FY24, the Clerk's Office will manually create and maintain a spreadsheet of amounts and dates of disbursement in order to provide a more streamlined view of County revenues.

2023-002 ***Statement of Condition:***

The Clerk of Court was unable to provide an accurate listing of funds held in trust.

Criteria:

A proper system of internal controls requires that accounting records be maintained and properly reconciled.

Effect of Condition:

During the audit, we received a report of the balances held by the Clerk's office at the time of transition to a new accounting software and detailed deposit and disbursement reports for the remainder of the fiscal year. During the implementation, receipts were not imported to the new software with identifying court information, which must be entered manually to each deposit originating before the date of transition. The Clerk's office was unable to provide a complete listing of the funds held from the new software at fiscal year end, which contributes to a greater likelihood for errors or misstatements to occur and not be detected in a timely manner. It is also more difficult to determine amounts owed at any point in time for proper disbursement or reconciliation to cash on hand.

Cause of Condition:

The software used by the Clerk of Court has not been programmed for their specific needs, therefore registry account transactions require manual identification.

Recommendation:

We recommend that all transactions prior to the date of implementation to the new software be corrected to include specific identifying court information which will increase the accuracy of accounting records including records for funds held in trust. A reconciliation should be prepared monthly which agrees the cash balance to the list of funds held in trust.

Response:

The Hall County Clerk's Office keeps manual records of all held funds receipted and disbursed. These records are broken down by case. The new ICON/Catalyst software program utilized by the Clerk's Office does not (to our knowledge) have the same ability as CJIS to generate a list of all cases containing held funds. Also, as there was no financial conversion, all historical financial data has to be manually moved, creating a delay in accurately documenting all held funds. The Clerk's Office was able to provide documentation on all held funds receipts and disbursements for civil cases, just not an overview list that we have provided in the past. Moving forward into FY24, the Clerk's Office is going to manually create and maintain a spreadsheet of amounts and dates of disbursement in order to provide a more streamlined view of held funds activities. Additionally, we will engage in opportunities to leverage the technology and implement an accurate listing of funds held in trust.

III FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported.



2023 ANNUAL COMPREHENSIVE FINANCIAL REPORT