NORTH CAROLINA
COUNTY OF GREENE

The Greene County Board of Commissioners met in regular session on Monday, December 16, 2024, at 7:00 PM in the Greene County Operations Center. Present for the meeting: Chairman Bennie Heath, Vice-Chairman Jerry Jones, Commissioner Derek Burress, Commissioner Ray Johnson, Commissioner Robert Taylor, Jr.. County Manager Kyle DeHaven, County Attorney Gay Stanley, and Deputy Clerk Kathy Mooring.

A. Call to Order

Chairman Bennie Heath called the meeting to order at 7:00 PM, and asked Commissioner Taylor to give the Invocation and lead the Pledge to the Flag.

There were four Greene County staff and five people from the public in attendance.

B. Approval of Agenda

On a motion by Vice-Chairman Jones and seconded by Commissioner Taylor, Jr., the Board voted unanimously to approve the agenda.

C. Public Hearing

1. Public Hearing before the Greene County Board of Commissioners for Approval of the Acquisition of Real Property
   Chairman Heath opened the Public Hearing and asked for any comments and/or questions. Nobody present had comments or questions. Chairman Heath closed the Public Hearing.

   Board Action: Real Property Acquisition through Land Option Agreement for Economic Development
   On a motion by Vice-Chairman Jones and seconded by Commissioner Johnson, the Board voted unanimously to approve the Acquisition of Real Property.

D. Public Information

1. Monthly Collection Report

2. Monthly Financial Report

E. Consent Agenda

On a motion by Vice-Chairman Jones and seconded by Commissioner Johnson, the Board voted unanimously to approve the Consent Agenda.

1. 12-02-24 Regular Meeting Minutes

2. Consideration of Late Applications for Present Use Value and Property Tax Exemption or Exclusion

3. Releases/Refunds

F. Public Comments

1. Mr. Ben Lanier, NAACP President and County resident. His road still does not have broadband internet. He had heard of internet coming his way and waited for that to arrive through InfinityLink. Nothing ever came, and he reached out to Trey Cash who told him about Starlink, and he hooked up with that company, and then he lost that for about six weeks and was told they were having issues in his area. He is concerned about this for his business and home. He was advised that this will be looked into.

G. Presentation(s)

1. Presentation of FY 23/24 Audited Financial Statements
Ms. LeAnn Bagasala of Mauldin Jenkins presented the FY 23/24 Audited Financial Statements for Greene County. She presented the highlights and reviewed any material weaknesses she observed in her process. She was available for questions/comments. Chairman Heath stated he is pleased with the clean audit and glad the LGC approved the audit as well. County Manager DeHaven stated he appreciates the relationship with Mauldin Jenkins and would like to continue with them as our auditors. Mr. DeHaven then asked the Board to approve the audit for FY 23/24.

   On a motion by Vice-Chairman Jones and seconded by Commissioner Johnson, the Board voted unanimously to approve the FY 23/24 Audited Financial Statements.

2. Authorizing the Greene County Museum as the Lead Agency for Greene County's Official America 250 NC Committee
Mr. Trey Cash presented a Resolution authorizing the Greene County Museum as the Lead Agency for Greene County's Official America 250 NC Committee. The upcoming 250th anniversary of America's founding offers Greene County a meaningful opportunity to celebrate our rich history and engage the community. The Department of Natural and Cultural Resources (DNCR) recommends each county have a County's 250th Committee to play a vital role in planning local events while connecting with statewide initiatives and grants. The Department of Natural and Cultural Resources (DNCR) is available to assist with organization and programming at America250NC@dncr.nc.gov.
The Greene County Museum is uniquely positioned to serve in this capacity. Its deep ties to local history and established community presence make it a logical choice to organize and lead the County's 250th Committee. After meeting with Mr. Mewborn, I can confirm the Museum is prepared to assume this role, with the County providing support as needed.

   On a motion by Vice-Chairman Jones and seconded by Commissioner Taylor, Jr., the Board voted unanimously to approve this resolution.

3. Resolution Acknowledging the Area of Contentnea
Mr. Trey Cash next presented a request from the North Carolina Department of Transportation (NCDOT) to install signage commemorating the Town of Contentnea,

which was ratified by the North Carolina General Assembly in 1877. The NCDOT has requested that the Board of Commissioners formally acknowledge this community before the signage is erected. Upon reviewing past board meeting minutes, it was found that there had been no formal acknowledgment of this town. The staff has prepared a formal resolution that meets the requirements set forth by the NCDOT.

On a motion by Vice-Chairman Jones and seconded by Commissioner Johnson, the Board voted unanimously to approve the Resolution Acknowledging the Area of Contentnea..

H. County Manager

Mr. DeHaven stated he has nothing for the Commissioners tonight.

Commissioner Taylor asked Mr. DeHaven if he has been asked by the ABC Board about the drawdown of ABC Funds for the new ABC building being built. Mr. DeHaven stated he needed the exact amount to drawdown the funds. The County Attorney said the Board can authorize the County Manager to work with the ABC Board on the correct amount to be drawdown and to go ahead and process the necessary paperwork.

On a motion by Vice-Chairman Jones and seconded by Commissioner Johnson, the Board voted unanimously to approve the County Manager to work with the ABC Board to get them their money as requested.

I. County Attorney's Comments

No comments.

J. Commissioner's Report and Recommendation

Chairman Heath stated he wishes everyone a Merry Christmas and a Happy New Year. He asked for everyone to be safe and have a blessed holiday season. The other Commissioners joined in on those wishes as well.

Commissioner Burress asked that the County Manager get with the necessary people about the broadband issues brought to us tonight by Mr. Ben Lanier. Mr. DeHaven stated he already has his notes to do so and has a couple of people in mind to contact about this.

K. Adjourn

On a motion by Vice-Chairman Jones and seconded by Commissioner Johnson, the Board voted unanimously to adjourn.

Bennie Heath

Bennie Heath, Chairman

Attest:

GREENE COUNTY COMMISSIONERS NORTH CAROLINA

Kyle J. DeHaven, Clerk to the Board

RESOLUTION OF THE GREENE COUNTY BOARD OF COMMISSIONERS
FOR THE ACQUISITION OF REAL PROPERTY

WHEREAS, the Local Development Act of 1925 authorizes counties to make appropriations, and to acquire and convey interests in real property for the purposes of aiding and encouraging the location of manufacturing enterprises, and locating industrial and commercial plants in the county which will, in the discretion of the governing body of the county, increase the population, taxable property, agricultural industries, employment, industrial output, or business prospects of the city or county; and

WHEREAS, Counties may acquire and hold for resale real property for the purpose of encouraging economic development as authorized by N.C.G.S. 158-7.1(a) and (b); and

WHEREAS, Greene County proposes to acquire through Options to Purchase, attached hereto as Exhibit A-1 through A-6 (the "Agreements"), fee simple interests in the following real property described as:

PIN: 4625-09-0190
Parcel ID: 0500124
Vesting Deed: Book 720, Page 305 of the Greene County Registry

Lying and being in Olds Township, Greene County, North Carolina and being those certain tracts or parcels of land designated as Lots 2A, 3A and a vested remainder in fee simple in the "1 Acre" tract designated as Tract 4A (said tract lying on the North side of NCSR 1347 within the boundaries of Lot 3A) as shown on the plat entitled "Property Surveyed for W. R. Burnette" as recorded in Map Book 25, Page 135 of the Greene County Registry.

Excepted from the above-referenced description in the life estate herein reserved unto Mary Edwards in the tract designated as the "1 Acre" tract designated as Tract 4A (said tract lying on the North side of NCSR 1347 within the boundaries of Lot 3A) as shown on the plat entitled "Property Surveyed for W. R. Burnette" as recorded in Map Book 25, Page 135 of the Greene County Registry.

PIN: 4616-90-4403
Parcel ID: 0506161
Vesting Deed: Book 738, Page 737 of the Green County Registry

Being all of that certain tract or parcel of land lying and being in Greene County, North Carolina and more particularly described as follows:

BEING 38.68 acres, more or less, according to a map entitled, "Survey for Larry Bruce Dail and wife, Flora Gail West Dail," dated April 6, 1994, prepared by Barrow & Barrow, P.A. and recorded in Map Book 24, Page 134, Greene County Public Registry. The metes and bounds description as shown on said map being incorporated herein by reference for a further and more accurate description.

TOGETHER with all right, title interest of Grantor in and to the rights of ingress and egress over, along, and across that farm path from NCSR 1347 to the property described above as shown on Plat Book 24, Page 134.

PIN: 4616-71-5260
Parcel ID: 0500282
Vesting Deed: Book 776, Page 145 of the Green County Registry

Being all of the Dr. F. Millard Griffin "Chestnut Farm" lying adjacent to and north of the centerline of S.R. 1347 as shown on a map entitled "Property of Doctor F. Millard Griffin, Chestnut Farm" by R. R. Herring & Associates, Inc. registered surveyors, and containing 103.09 acres, which map is recorded at Map Book 24, Page 143 of the Greene County Registry, reference to which recorded map is hereby directed and which recorded map is incorporated herein by reference for a more complete and accurate description of the premises, said tract being a portion of the tract of land conveyed by deed dated January 4, 2002 from Francis Millard Griffin to H. E. Whichard, Jr., which deed is recorded in Book 540, Page 815 of the Greene County Registry, reference to which recorded deed is hereby directed.

This conveyance includes all of the property designated "60' R/W For Future Use" as shown on Map Book 26, Page 253 of the Greene County Public Registry.

THERE IS EXCEPTED from the foregoing Lots 4 through 21 of the Chestnut Farm Subdivision as shown on a map of same by Ty Robbins, registered surveyor, which map is recorded at Map Book 26, Page 253 of the Greene County Public Registry, reference to which map is hereby directed for a more complete and accurate description of said excepted lots.

ALSO EXCEPTED HEREFROM is that certain lot or parcel of land described in correction deed dated June 22, 2009 from H. E. Whichard, Jr. to St. Paul United American FWB Church, which correction deed is recorded in Book 638, Page 607 of the Greene County Registry and which lot or parcel is shown in Map Book 28, Page 30, Greene County Public Registry, reference to which recorded correction deed and recorded map is hereby directed for a more complete and accurate description of said excepted lot or parcel.

Being the property conveyed to Ham Storage, LLC by deed recorded in Deed Book 641, Page 331, Greene County Registry. See also Deed Book 716, Page 547, Greene County Registry.

PIN: 4625-18-3198
Parcel ID: 0500337
Vesting Deed: Book 693, Page 160 of the Greene County Registry

particularly described in Book 121, Page 31 and in Book 118, 198 and in Book 351, Page 37 of the Greene County Registry.

PIN: 4625-37-1333
Parcel ID: 0500756
Vesting Deed: Book 737, Page 445 of the Green County Registry

Lying and being in the county of Greene, State of North Carolina and more particularly described as follows: BEGINNING at a stake on the East side of the dirt road (which connects the Greenville-Snow Hill paved road and Highway No. 258) said dirt road being the dividing line between Davis lands and McDavid lands and said beginning point being the Northwest corner of Lot No. 3A and runs thence along the line between Lot No. 3A and No. 4 as follows: N 73-59 E 654.7 feet; thence N 13-08 W 150 Feet; thence N 28-40 E 186.1 feet; thence N 03-18 E 350.9 feet to a bridge over a large ditch; thence along said ditch (a continuation of the dividing line between Lots 3A and 4) S 79-32 E 39 feet; thence N 60-16 46.5 feet; thence S 76-46 E 62.8 feet; thence N 64-31 E 90 feet; thence N 86-36 E 249.2 feet; thence S 59.50 E 130.2 feet; thence S 83.08 E 163.6 feet; thence S 29-56 E 87 feet; thence S 72.26 E 167.5 feet to the edge of the swamp woods; thence N 87-48 E 800 feet; more or less, to the run of Middle swamp in a Northwesterly direction, 5000 feet, more or less, to the J. H. Harris corner; thence along the Harris Line, S 06-30 W 2582.5 feet to a dirt road, the dividing line between the Davis Lands and Harris lands; thence along said dirt road, S 50-07 E 211.7 feet to a curve in the road; thence S 47-40 E 298.8 feet; thence S 41-05 E 356.9 feet to a curve in the road; thence S 33-02 E 631 feet to the point of beginning; containing 205 acres, more or less of which 109 acres is cleared land, and 96.2 acres more or less is woodsland, and being Lot No. 4 as allotted to W. C. Pender, Trustee for R. Lynn Davis, in the division of the lands of R. Lang Davis, among the children of R. Land Davis, and being the identical property conveyed to Fred Murphy and wife by deed of record in Book 309, Page 610 of the Green County Public Registry. Reference is herewith made to that deed from Fred Murphy and wife, Annie Carraway Murphy to the Turnage Company, Inc. dated December 8, 1959, recorded in Book 323, Page 365 of the Greene County Public Registry.

PIN: 4616-81-9428
Parcel ID: 0506160
Vesting Deed: Book 664, Page 286 of the Green County Registry

Being all of that property lying and being in Green County, North Carolina, identified on the current tax records and parcel identification number 0506160 and more particularly described as follows:

BEGINNING at an iron stake and runs North 6° 40’ East 2965 feet to Middle Swamp; thence North 60° 45’ West 1030 feet to a branch; thence South 53° and 30’ West 815 feet to the east Carolina Right of Way; thence with said Right of Way Southerly 2851 feet to a stake; thence North 87° 47' East 312 feet to an iron stake; thence South 1° 45' East 400 feet to a stake on the East edge of road; thence North 830 East 211 feet to an iron stake: thence North 7° 20' East 290 feet; thence South 87° 20 East 633 feet to an iron stake, the beginning, containing 103-71/100 acres, being lots one and two as shown by map of the Yelverton Farm according to survey made by J. L. Phillips, C.E. which said map is recorded in Book 107, Page 80 of the Register of Deeds of Greene county, reference to which map is hereby made, being tract NO. One Conveyed by John Hill Paylor, Trustee to the Commercial Insurance Company, May 1, 1934, deed being duly recorded in Registry of Greene County, Book 175, Page 392. This conveyance is made subject to the Right of Way for N.C.S.R. 1347 and for public utility easements of record.

LESS AND EXCEPT:

BEING 38.68 acres, more or less, according to a map entitled, "Survey for Larry Bruce Dail and wife, Flora Gail West Dail," dated April 6, 1994, prepared by Barrow & Barrow, P.A. and recorded in Map Book 24, Page 134, Greene County Public Registry. The metes and bounds description as shown on said map being incorporated herein by reference for a further and more accurate description.

(the "Property"); and

WHEREAS, the cost of acquisition of the Property shall be $15,000.00 per acre subject to certain annual price increases in accordance with the terms of the Option Agreements; and

WHEREAS, the cost of acquisition of the Property shall be funded through the Greene County General Funds and other sources that may become available during the term of the Option Agreements; and

WHEREAS, in accordance with the terms of N.C.G.S. 158-7.1, and further subject to the other terms and conditions hereinafter set forth, and such additional terms as the Greene County Board of Commissioners may impose following a public hearing, Greene County desires to acquire the Property.

WHEREAS, a public hearing on the approval of the acquisition of the Property was held at the Greene County Board of Commissioners regular meeting on December 16, 2024, at 7:00 p.m. .

NOW, THEREFORE, BE IT RESOLVED BY THE GREENE COUNTY BOARD OF COMMISSIONERS:

1. That the Board of Commissioners hereby approves, ratifies and affirms the Options to Purchase attached hereto as Exhibits A1 through A-6.

2. That the County Manager is authorized to proceed on behalf of Greene County to acquire by Option to Purchase under the terms and conditions of Agreements.

3. That the County Attorney is hereby authorized and directed to prepare all documents to effectuate the acquisition of the interest in the land hereinabove mentioned.

Adopted: This 16th day of December, 2024.

Bennie Heath, Chairman of the Greene County Board of Commissioners

ATTEST:

Kyle J. DeHaven, Clerk to the Board

GREENE COUNTY

Greene County,

North Carolina

MJ

Presentation of Audit Results

June 30, 2024

Agenda

- Engagement Team
- Overview of:
  - Audit Opinion
  - Compliance Report
- Required Communications
- Accounting Recommendations and Related Matters
- Answer Questions

INSIDE TOP 100 FIRMS 2023

accountingTODAY 2024 Top 100 Firms

CONSISTENTLY RANKED AS A TOP ACCOUNTING FIRM IN THE U.S.

100+ year
HISTORY
OF QUALITY SERVICE

Serve 725+
GOVERNMENT CLIENTS

GOVERNMENTAL PARTNERS & DIRECTORS 25

150+ TEAM MEMBERS DEDICATED TO SERVING THE GOVERNMENTAL INDUSTRY

220+
SINGLE AUDITS PERFORMED LAST YEAR COVERING OVER $6 BILLION OF FEDERAL GRANTS

156,000+
HOURS ANNUALLY PROVIDED TO GOVERNMENTAL CLIENTS

175+ CURRENT CLIENTS AWARDED THE GFOA CERTIFICATE OF EXCELLENCE

6 STATES | 14 OFFICES

Audit Opinion

- **Our Responsibility Under Auditing Standards Generally Accepted in the United States of America (GAAS)**
  - We considered the internal control structure for the purpose of expressing our opinion on **Greene County, North Carolina's (the "County")** basic financial statements and not for the purpose of providing an opinion on the effectiveness of internal controls.
  - Our audit was performed in accordance with GAAS and *Government Auditing Standards*.
  - Our objective is to provide reasonable—not absolute—assurance that the basic financial statements are free of material misstatement.
  - We did not audit the financial statements of the Greene County ABC Board. We relied on the report of other auditors for amounts included in the County's AFR related to the ABC Board.
  - The basic financial statements are the responsibility of the County's management.
- **Report on Basic Financial Statements**
  - We issued UNMODIFIED ("clean") opinions on the basic financial statements.
  - Presented fairly in accordance with accounting principles generally accepted in the United States of America.
  - Our responsibility does not extend beyond financial information contained in our report.

Compliance Report and Audit Scopes & Procedures

- ***Government Auditing Standards* ("Yellow Book") Report**
  - The financial report package contains a report on our tests of the County's internal controls and compliance with laws, regulations, etc. The report is not intended to provide an opinion on internal controls nor is it intended to provide a legal determination on the County's compliance with applicable laws and regulations.
  - This report and the procedures performed are required by *Government Auditing Standards*.
  - Two material weaknesses were noted.
- **Compliance Reports**
  - We were required to perform Single Audit procedures on five (5) major programs (3 Federal and 2 State of North Carolina programs).
  - We issued a report on the County's federal programs in accordance with the Uniform Guidance. That report contained an unmodified opinion on compliance.
  - We issued a report on the County's state programs in accordance with the State of North Carolina Single Audit Implementation Act. That report contained an unmodified opinion on compliance.

Audit Findings

2024-001 Prior Period Adjustment

Context/Cause: During our audit for the year ended June 30, 2024, material misstatements in the opening balances of the County were identified and, thus, error corrections were required as follows:

- An error in recording of opioid settlement revenue in the Opioid Settlement fund that should have recognized in the previous year in the amount of $34,069.
- An error in recording the opioid settlement revenue in the governmental activities that should have been recognized in the previous year in the amount of $1,279,534.
- An error in recording the capital assets that should have been recorded in governmental activities in the amount of $394,254.
- An error in recording the capital assets in the Utility fund that should have been recorded in the governmental activities of $56,787.
- An error in recording the capital assets in the Utility fund that should have been expensed in the prior year in the amount of $274,494.

Effects: As a result of the issue identified above, material audit adjustments were required to correct previously reported balances of the County. The fund balance of the Utility fund decreased by $331,281, the fund balance of the Opioid Settlement fund increased by $34,069, and the net position of the governmental activities increased $1,764,644.

Audit Findings

2024-002 Reporting of Revenues and Related Balance Sheet Accounts

Context/Cause: During our audit for the fiscal year ended June 30, 2024, audit adjustments were required to correct material misstatements in the reporting of the County's revenue and related balance sheet balances. The nature and magnitude of these adjustments are as follows:

- An entry of $239,505 was needed in the Greene County High School fund to recognized revenue and a related accounts receivable for revenue that was available and measurable under modified accrual basis of accounting.
- An entry of $377,418 was needed in the Hazard Mitigation Program Grant fund for a receivable and related deferred inflow flow for recognition under GASB 33 for eligible grant expenditures that would be reimbursed.

Effects: Audit adjustments totaling $616,923 were needed to correct revenue and related balance sheet accounts of the County as of and for the year ended June 30, 2024.

Financial Performance Indicators of Concern

- *Local government commission requires responses to the below FPICs within 60 days of the auditor presentation.*

	2024	Target	
Did your audit disclose any budget violations at the adopted ordinance level? (Yes or No)	Yes	No over-expenditures	Yes
	2024	**Target**	
The Unit had material weaknesses, significant deficiencies, statutory violations and/or items identified on the *TD Info Completed by Auditor* tab that should be addressed in the FPIC Response Letter.	Yes		Yes

Required Communications

- **Significant Accounting Policies**
    - Management is responsible for the selection and use of appropriate accounting policies.
    - The significant accounting policies used by the County are described in Note 1 to the basic financial statements. The County was required to implement the provisions of Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections*.
    - The policies used by the County are in accordance with generally accepted accounting principles.
    - In considering the qualitative aspects of its policies, the County is not involved in any controversial or emerging issues for which guidance is not available.
- **Management Judgment/Accounting Estimates**
    - Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events.
    - The County uses various estimates as part of its financial reporting process – including actuarial assumptions.

Required Communications (Continued)

- **Relationship with Management**
  - We received full cooperation from the County's management and staff.
  - There were no disagreements with management on accounting issues or financial reporting matters.

- **Management Representation**
  - We requested, and received, written representations from management relating to the accuracy of information included in the financial statements and the completeness and accuracy of various information requested by us.

- **Consultation with Other Accountants**
  - To the best of our knowledge, management has not consulted with, or obtained opinions from, other independent accountants during the year, nor did we face any issues requiring outside consultation.

- **Significant Issues Discussed with Management**
  - There were no significant issues discussed with management related to business conditions, plans, or strategies that may have affected the risk of material misstatement of the financial statements.

Required Communications (Continued)

- **Audit Adjustments**
  - Adjustments were made during the course of the audit; these adjustments have been provided to management and posted to the County's accounts.
  - There were two unrecorded or passed audit adjustments. The passed audit adjustments were related to prepaid group life insurance.

- **Financial Statement Disclosures**
  - The footnote disclosures to the financial statements are also an integral part of the financial statements and the process used by management to accumulate the information included in the disclosures was the same process used in accumulating the statements. The overall neutrality, consistency, and clarity of the disclosures was considered as part of our audit.

- **Information in Documents Containing Audited Financial Statements**
  - Our responsibility for other information in documents containing the County's basic financial statements and our report thereon does not extend beyond the information identified in our report. If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, we must be provided with printers' proof for our review and approval before printing. You must also provide us with a copy of the final reproduced material for our approval before it is distributed.

- **Auditor Independence**
  - In accordance with AICPA professional standards, M&J is independent with regard to the County and its respective financial reporting processes.

Governmental Advisory Services

Core Offerings

Strategy

Develops and defines the future vision, goals, and objectives

- Innovation
- Long-Term Planning
- Organization Management
- Workforce of the Future Planning
- Internet of Things/Market Disruptors Assessment
- Artificial Intelligence/Robotics
- Service Delivery Model Planning
- Strategy Mapping
- Technology Consulting/ERP
- Technology Solution/Vendor Selection
- Operational Vision
- Business Case

Operational Efficiency and Effectiveness

Ensures business processes and service delivery are provided in a manner maximizing targeted goals

- Cost Containment
- Operations Improvement
- Program Delivery
- Revenue Enhancement
- Staffing Assessments
- Benchmarking
- Technology Utilization
- Governance
- Policy/Procedure Assessments
- Operations/Management Reviews

Transformation

Allows for the successful change from the current state to the desired environment or outcome

- Change Management and Organizational Transformation Strategies
- Customer Service Optimization
- Service Delivery Modeling
- Technology/Workflow Design
- Human Capital Management

Performance Measurement

Ensures outputs and outcomes are producing desired results

- Budget Forecasting & Design
- Cost Accounting
- Data Science
- Grant Strategy
- Risk Assessments
- Internal Controls & Compliance
- KPI Design
- Benchmarking
- Project Management
- Independent Verification & Validation
- Management/Dashboard Reporting

New Accounting Pronouncements

- New GASB Pronouncements for Future Years

  - Statement No. 101, *Compensated Absences*, requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash (or settled through noncash means). The biggest change with regard to the reporting of these balances is the removal of the concept of "vested vs. non-vested." The requirements of this Standard are effective for fiscal years beginning after December 15, 2023 which means the County's fiscal year ending June 30, 2025.
  - Statement No. 102, *Certain Risk Disclosures*, requires governments to disclose information regarding "concentrations" and "constraints" that governments face. More specifically, the Standard requires governments to disclose information regarding those concentrations and/or constraints when certain events occur that are likely to have a material impact on the financial statements. The requirements of this Standard are effective for fiscal years beginning after June 15, 2024, which means the County's fiscal year ending June 30, 2025. This new Standard is not expected to have a significant impact on the County's financial statements.
  - Statement No. 104, *Disclosure of Certain Capital Assets*, clarifies information that is required to be disclosed in the capital asset footnote and rollforward. With the introduction of a new class of assets in recent years (right-to-use assets), the GASB has clarified how those items need to be presented in the County's footnotes. In addition, this new Standard will require the County to separately disclose the historical cost and accumulated depreciation (as of the financial statement date) for any capital assets that are held for sale. The requirements of this Standard are effective for fiscal years beginning after June 15, 2025, which means the County's fiscal year ending June 30, 2026.

Govt. Clients – Free Quarterly Continuing Education

- **Since March of 2009 – For Over 15 Years !!**

  - Mauldin & Jenkins provides free quarterly continuing education for all of our governmental clients. Topics are tailored to be of interest to governmental entities. In an effort to accommodate our entire governmental client base, we offer the sessions several times per quarter at a variety of client provided locations resulting in greater networking and knowledge sharing among our governmental clients. We normally see approximately 180 people per quarter. Examples of subjects addressed in the past few quarters include:

- Accounting for Debt Issuances
- Achieving Excellence in Financial Reporting
- Best Budgeting Practices, Policies and Processes
- Budget Preparation
- ACFR Preparation (two (2) day hands-on course)
- Capital Asset Accounting Processes and Controls
- Collateralization of Deposits and Investments
- Component Units
- Cybersecurity Risk Management
- Evaluating Financial and Non-Financial Health of a Govt.
- Financial Report Card – Where Does Your Govt. Stand?
- Financial Reporting Model Improvements
- GASB Nos. 74 & 75, OPEB Standards
- GASB No. 77, Tax Abatement Disclosures
- GASB No. 84, Fiduciary Activities
- GASB Projects & Updates (ongoing & several sessions
- Human Capital Management
- Grant Accounting Processes and Controls
- Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
- Internal Controls Over Receivables & the Revenue Cycle
- IRS Issues, Primarily Payroll Matters
- Legal Considerations for Debt Issuances & Disclosures
- Policies and Procedures Manuals
- Segregation of Duties
- Single Audits for Auditees
- Special Purpose Local Option Sales Tax (SPLOST)
- Accounting, Reporting & Compliance
- Uniform Grant Reporting Requirements and the New Single Audit

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GREENE COUNTY

Questions & Comments

MJ

Thank You for the Opportunity to Serve

Board of Commissioners
Bennie Heath – Chairman
Jerry Jones – Vice-Chair
Derek Burress
Ray Johnson
Robert (Bobby) Taylor, Jr.

GREENE COUNTY
NORTH CAROLINA

County Manager
Kyle J. DeHaven

County Attorney
Gay Stanley

Finance Officer
Sandy Shirtz

Resolution of Greene County Recognizing and Approving of the Greene County Official America 250 NC Committee

A resolution of Greene County, North Carolina, supporting the America 250 NC committee for the United States semiquincentennial (AMERICA 250 NC).

WHEREAS, Roy Cooper, Governor of North Carolina, created AMERICA 250 NC to plan, encourage, develop, and coordinate the commemoration of the 250th anniversary of the United States and North Carolina's integral role in that event and the role of its people on the nation's past, present, and future; and

WHEREAS, AMERICA 250 NC has a mission to engage ALL North Carolinians and ALL 100 counties through their many signatures and officially recognized programs, projects, and events over the commemoration by inspiring future leaders and celebrating North Carolina's contributions to the nation over the last 250 years; and

WHEREAS, by adoption of America 250 NC's mission, the Greene County Committee is officially formed to achieve the goals of America 250 NC, with the Greene County Museum leading this committee for the Greene County Government.

NOW, THEREFORE, BE IT RESOLVED, that the County of Greene hereby endorses AMERICA 250 NC and its mission; and

RESOLVED, the County of Greene officially establishes an AMERICA 250 NC Committee made up of a diverse group of citizens to work with AMERICA 250 NC on any and all activities. The participants of the Greene County Committee will be strictly voluntary roles and there will be no compensation for participation.

IT IS FURTHER RESOLVED that a copy of this resolution be sent to the Greene County legislative delegation and the AMERICA 250 NC Committee.

ADOPTED this 16th day of December, 2024.

GREENE COUNTY COMMISSIONERS NORTH CAROLINA

Bennie Heath, Chairman of the Greene County Board of Commissioners

ATTEST:

Kyle J. DeHaven, Clerk to the Board

GREENE COUNTY
NORTH CAROLINA

RESOLUTION
ACKNOWLEDGING THE AREA OF CONTENTNEA

WHEREAS, pursuant to N.C.G.S. §136-30 and 136-18, the North Carolina Department of Transportation has exclusive authority and responsibility for the naming of all highways and bridges, and the erecting of traffic, directional and informational signs within the right-of-way of North Carolina roadways.

WHEREAS, the area along Sheppard Ferry Road northeast of the intersection with Jones Farm Road to the intersection with Beaman Old Creek Road was previously identified as "Contentnea" on older maps of Greene County;

WHEREAS, the area along Sheppard Ferry Road northeast of the intersection with Jones Farm Road to the intersection with Beaman Old Creek Road continues to be known locally as "Contentnea"; and,

WHEREAS, the Greene County Board of Commissioners would like to formally name and acknowledge the area as "Contentnea" by the placement of a sign on Sheppard Ferry Road 1,200 feet northeast of the intersection with Contentnea Creek and Sheppard Ferry Road.

NOW, THEREFORE, BE IT RESOLVED by the Greene County Board of Commissioners that:

1. The area along Sheppard Ferry Road northeast of the intersection with Jones Farm Road to the intersection with Beaman Old Creek Road is formally named and acknowledged as "Contentnea" as it was previously designated on historic maps of Greene County; and,

2. The Greene County Board of Commissioners seek placement of a sign on Sheppard Ferry Road 1,200 feet northeast of the intersection with Contentnea Creek and Sheppard Ferry Road by the North Carolina Department of Transportation.

Adopted this the 16 day of December, 2024.

Bennie Heath, Chairman
Greene County Board of Commissioners

ATTEST:

Kyle DeHaven, Clerk to the Board

SEAL