STATE OF GEORGIA COUNTY OF HENRY

The Henry County Board of Commissioners held a Called Public Meeting ***in-person*** on Monday, December 29, 2025, at 10:30 a.m. at the Henry County Administration Building (Community Room), 140 Henry Parkway, McDonough GA. HenryTV also streamed this live online at its website, as well as Charter/Spectrum Channel 180 and Facebook Live.

Carlotta Harrell, Chair
Johnny Wilson, District 1 Commissioner
Neat Robinson, Vice Chair/District 2 Commissioner
Dee W. Anglyn III, District 3 Commissioner
Michael T. Price, District 4 Commissioner
Kevin J. Lewis, District 5 Commissioner

Staff Present: Cheri Hobson-Matthews, County Manager; Kevin Johnson, Deputy County Manager; Rachel Mack, County Attorney; and Stephanie Braun, County Clerk.

HENRY COUNTY CODE OF CONDUCT
(Sec. 2-2-128: Conduct during public meetings)

PLEDGE OF ALLEGIANCE
The Pledge was recited.

CALL TO ORDER

FINANCIAL SERVICES

A. Resolution approving Year-End Budget Amendment *(Presenter: Cheri Hobson-Matthews, County manager)*
   Resolution 25-397

County Manager Cheri Hobson-Matthews reviewed the background for this item stating this is a resolution to amend the County's fiscal year 22-23 and fiscal year 23-24 budget, and to make final appropriations for the fiscal year in 2022 and fiscal year 2023. She wanted the Board to be aware that the auditors attended virtually. Present were Doug Moses and Brandon Banoff of Mauldin and Jenkins to answer specific questions,

She reminded the Commissioners that when a fiscal year is closed, one of the primary things to do to finalize it is to make those amendments that may have occurred during the fiscal year. This resolution is intended to clean up these two fiscal years and get them closed out.

Chair Harrell asked for clarification that there are two amendments for approval. Ms. Hobson-Matthews confirmed the Fiscal Year 2023 amendment, making adjustments to the general fund, the law library fund, confiscated assets fund, CDBG, CARES Fund, ESG CARES Fund, the Red Speed Fund, E911, our COVID-19 funds, our court funds, juvenile assistance funds, and then Henry First Funds.

Chair Harrell asked if these were increases in revenue. Ms. Hobson-Matthews responded, stating that in the resolution, the funds that received an increase in revenues need to balance with the expenditure. It is required that the funds be balanced and it is a process we complete every fiscal year.

Commissioner Lewis inquired as to why these previous years (2022/2023, 2023/2024) amendments were not brought forward at the end of those fiscal years. The County Manager responded that staff were behind in the completion of these audits and they chose to do it all in one closeout.

She also noted the County is very close to getting the final letter from the auditors. This item is one of the final requirements, cleaning up of the accounts. She did mention that it was important for this board to know that the County does have, as noted, a lot of the accounts are either special revenue accounts or grant-funded accounts where we have revenues that were coming in. Staff were advised by our auditors that in some of those accounts where we did a due to/due from, those should have been transfers in and out and so facilitated the need for this clean up request. She assured the Commissioners that after this is completed, staff would come back with the FY25 audit, and then do the same process at the end of the actual fiscal year.

Commissioner Anglyn stated that this is not new money and is money that is being reallocated, in the normal cleanup measurement process that would happen during a normal audit. And because of the audits being delayed, the County is now making sure those are reallocated to the proper accounts. He also asked County Manager Matthews to confirm that moving forward, this will be done in the department on a more regular basis.

She responded in the affirmative and noted this process is completed twice a year, a mid-year adjustment and end of the year adjustment. It is, however, dependent on revenue collections at the mid-year point.

Chair Harrell asked the virtual auditors for comments and Mr. Doug Moses, Mauldin and Jenkins partner, said the 2024 audit was currently in quality control review and they expect to have an audit report date in the next few days. They would then continue the process of clearing any audit control comments and would plan on having the actual financial statements the first or second full week of January 2026. He assured the Board the 2025 audit would be timely.

Commissioner Robinson joined the meeting in person and apologized for her tardiness. She commented that she was privy to the conversation as she made her way to the meeting and noted she was pleased to hear the processes, moving forward, would be back on track.

Vice Chair Robinson made a motion to approve; **Commissioner Lewis** seconded. The motion carried

6-0-0.

Chair Harrell adjourned the meeting at 10:40 a.m.

Carlotta Harrell, Chair
Henry County Board of Commissioners

Stephanie Braun
County Clerk