



Nash County Board of Commissioners

Regular Board Meeting

March 02, 2026 at 9:00 AM

Nash County Administration Building

3rd Floor – Frederick B. Cooper Jr. Commissioners Room

120 West Washington Street

Nashville, North Carolina

Citizens with disabilities requiring assistance to participate in public meetings should contact the County Manager's office.

March 02, 2026 Regular Board Meeting

1. **Call to Order**
Chairman Marvin Arrington
2. **Invocation**
Commissioner Sue Leggett
3. **Pledge of Allegiance**
Commissioner J. Wayne Outlaw
4. **Approval of Minutes**
Regular Meeting Minutes of February 2, 2026
Special Called Meeting Minutes of February 4, 2026
Regular Meeting Minutes of February 16, 2026
5. **Public Comment**
6. **Annual State of the County Address**
Chairman Marvin Arrington
7. **Audit Presentation**
Nikki Stanton, Finance Officer
8. **Public Hearing on General Rezoning Request Z-260201: Old Lewis School Rd, Middlesex**
Adam Tyson, Planning Director
9. **Public Hearing on Conditional Rezoning Request CZ-260101: NC Highway 4, Battleboro**
Adam Tyson, Planning Director
10. **Public Hearing on Conditional Rezoning Request CZ-260202: Coleman Subdivision**
Adam Tyson, Planning Director
11. **Public Hearing on Conditional Rezoning Request CZ-260203: The Hollow at Hope Creek Subdivision**
Adam Tyson, Planning Director
12. **Funding Request for Bi-Directional Amplifier Communication System**
Sheriff Keith Stone
13. **Monthly Tax Report**
Shameeka Tillery, Interim Tax Administrator
14. **Refund Requests**
Shameeka Tillery, Interim Tax Administrator

- 15. Glover Park Interlocal Agreement**
Thomas Gillespie, Parks and Recreation Director
- 16. Joint Interlocal Cooperation Agreement for Project Patriot**
Susan Phelps, Economic Development Director
- 17. Project Patriot – Industrial Development Fund**
Emily Moore, Grants and Intergovernmental Relations Director
- 18. Golden LEAF Community-Based Grants Initiative (CBGI)**
Emily Moore, Grants and Intergovernmental Relations Director
- 19. Northern Nash Water System Phase 1 Contract 1B Change Order 1**
Mike Phillips, Public Utilities and Facilities Director
- 20. Board Approval to put Public Safety Warehouse out to Bid**
Jonathan Boone, Deputy County Manager
- 21. Hurricane Matthew HMGP Buyout Program Grant Project Ordinance Closeout**
Nikki Stanton, Finance Officer
- 22. State Acquisition Relocation Funds Buyout Program Grant (SARF) Project Ordinance Closeout**
Nikki Stanton, Finance Officer
- 23. Detention Facility Renovations and Expansion – Capital Project Ordinance Amendment 10**
Nikki Stanton, Finance Officer
- 24. Budget Amendments**
Nikki Stanton, Finance Officer
- 25. Board Appointments**
Tia Foula, Assistant County Manager
- 26. Commissioner Comments**
- 27. Manager's Report**
Stacie Shatzer, County Manager
- 28. Closed Session**

Closed session as permitted by NCGS 143-318.11(a)(3) to consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege; NCGS 143-318.11(a)(4) for the discussion of matters relating to economic development and the location or expansion of industries or other businesses in the County; and NCGS 143-318.11(a)(6) to consider the qualifications and performance of an employee.

29. Recess Meeting until Tuesday, March 24, 2026, at 6:00 PM, at the Nashville Exchange

Nash County
Commissioner's Agenda Information Sheet
Date: Monday, March 2, 2026

Item:	Annual State of the County Address
Initiated By:	Chairman Marvin Arrington
Action Proposed:	Information Only

Description:

This year the format for our annual state of the county address is a video. Our Communications Team along with Chairman Arrington did a fantastic job of capturing the work and progress of Nash County over the past year. We have a video to share with you.

Nash County
Commissioner's Agenda Information Sheet
Date: Monday, March 2, 2026

Item: Audit Presentation

Initiated By: Nikki Stanton, Finance Officer

Action Proposed: For Informational Purposes

Description:

Thompson, Price, Scott, Adams, CPA presentation of the Fiscal Year 25 audit.

Recommendation:

For Informational Purposes

Nash County North Carolina

Annual Comprehensive Financial Report

For the Year Ended June 30, 2025

DRAFT



NASH COUNTY, NORTH CAROLINA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended June 30, 2025
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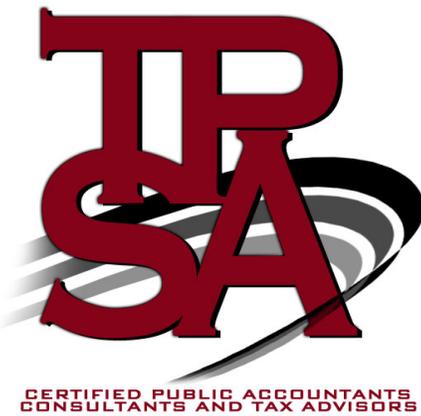
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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

To the Board of County Commissioners
Nash County
Nashville, North Carolina

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-types activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Nash County, North Carolina, as of and for the year ended June 30, 2025, and the related notes to the financial statements which collectively comprise Nash County 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 accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Nash County, North Carolina as of June 30, 2025, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Nash Health Care Systems and Subsidiaries which represents 97.6 percent, 97.2 percent, and 96.5 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. We did not audit the financial statements of Nash County ABC Board, which represents 2.0 percent, 2.2 percent, and 3.5 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Nash Health Care Systems and Subsidiaries and the Nash County ABC Board, are based solely on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under these standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Nash County and to meet our other 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. The financial statements of the Nash County Tourism Development Authority, Nash Health Care Systems and Subsidiaries, and Nash County ABC Board were not audited in accordance with *Governmental Auditing Standards*.

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American Institute of CPAs - N.C. Association of CPAs - AICPA's Private Companies Practice Section

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

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

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free of 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 GAAS and *Governmental Auditing Standards* will always detect material statement 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 GAAS and *Governmental Auditing Standards*, we

- exercised professional judgement and maintained 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 responsible 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 Nash County'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 the County'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, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

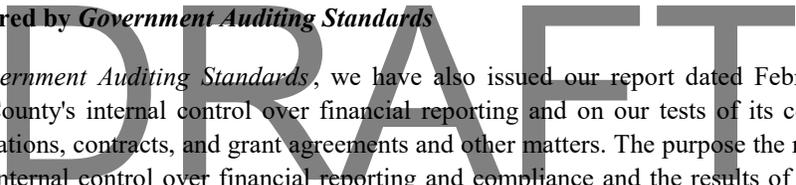
Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Local Government Employees' Retirement System schedules of the County's Proportionate Share of Net Pension Liability and County Contributions, and the Register of Deeds' Supplemental Pension Fund Schedule of the County's Proportionate Share of the Net Pension Asset and County Contributions, the Law Enforcement Officers' Special Separation Allowance schedules of the Changes in Total Pension Liability and Total Pension Liability as a Percentage of Covered Payroll, and the Schedule of Changes in the Total OPEB Liability and Related Ratios, 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 and other auditors 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 basic financial statements of Nash County, North Carolina. The combining and individual fund statements, budgetary schedules, other schedules, as well as the accompanying Schedule of Expenditures of Federal and State Awards, 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 are presented for purpose of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 by us. In our opinion, based on our audit, the procedures performed as described above, the combining and individual fund financial statements, budgetary schedules, other schedules, and the Schedule of Expenditures of Federal and State Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*



In accordance with *Government Auditing Standards*, we have also issued our report dated February 12, 2026 on our consideration of Nash County'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 the 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 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 Nash County's internal control over financial reporting and compliance.

Thompson, Price, Scott, Adams & Co., P.A.

Thompson, Price, Scott, Adams & Co., P.A.
Whiteville, NC
February 12, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Nash County, we offer readers of Nash County's financial statements this narrative overview and analysis of the financial activities of Nash County for the fiscal year ended June 30, 2025. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the County's financial statements, which follow this narrative.

Financial Highlights

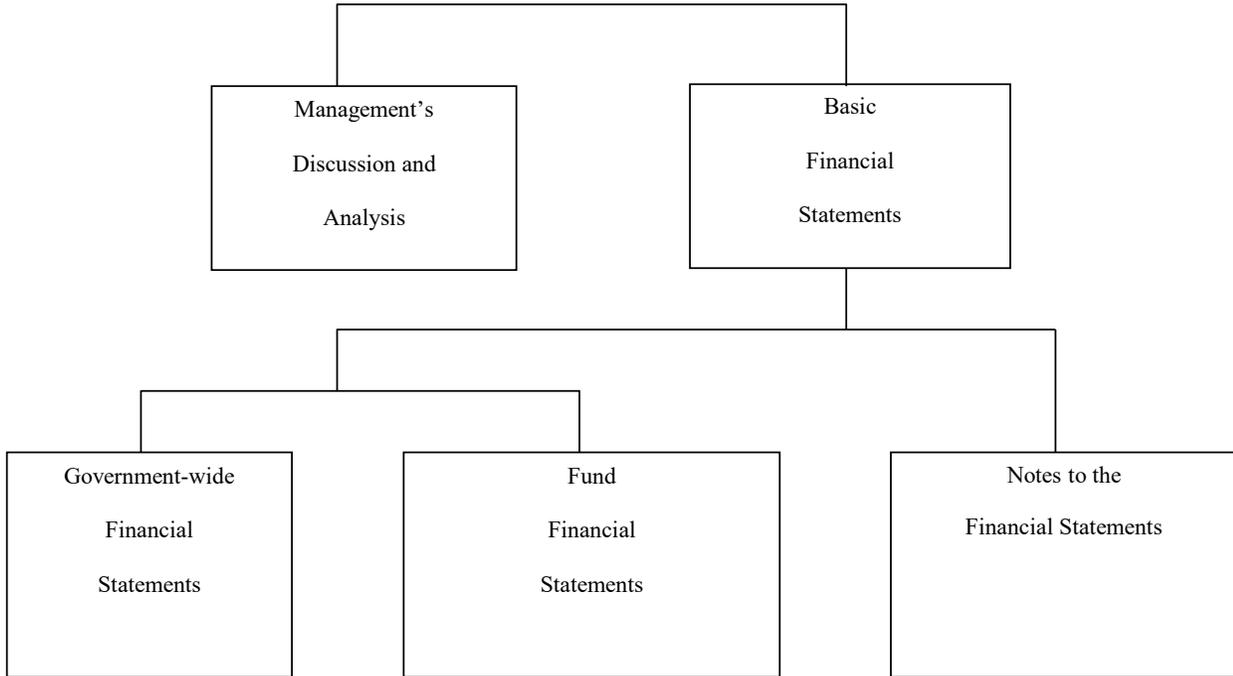
- The assets and deferred outflows of resources of Nash County primary governmental activities exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$139,916,877, (net position). Unrestricted net position is a deficit balance of (\$20,018,283). The County reported a prior period restatement as a result of the implementation of GASB 101, which resulted in a decrease in governmental activities of \$1,318,136, and a decrease in business-type activities of \$19,424.
- As of the close of the current fiscal year, Nash County's governmental funds reported combined ending fund balances of \$100,173,439 after an increase of \$19,326,620. Approximately 37.47 percent of this total amount or, \$37,539,174 is restricted or non-spendable.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$48,389,746 or 38.05 percent of total general fund expenditures for the fiscal year.
- The County's tax rate was decreased from 67 cents to 63 cents per \$100 valuation.
- Nash County's total debt decreased by \$6,825,331 during the current fiscal year. The key factor in this decrease was the payment of debt. Nash County's debt service for Governmental Funds accounts was 5.49% of total governmental expenditures.
- Nash County maintained its General Obligation Bond rating of Aa2 by Moody's and AA by Standard and Poor's. The bond ratings reflect Nash County's strong financial management practices and maintenance of a health financial position.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to Nash County's basic financial statements. The County's basic financial statements consist of three components; 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements (see Figure 1). The basic financial statements present two different views of the County through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of Nash County.

Required Components of Annual Financial Report

Figure 1



Summary

DRAFT

Detail

Basic Financial Statements

The first two statements (Exhibits 1 and 2) in the basic financial statements are the **Government-wide Financial Statements**. They provide both short and long-term information about the County's financial status.

The next statements (Exhibits 3 through 9) are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the County's government. These statements provide more detail than the government-wide statements. There are four parts to the Fund Financial Statements: 1) the governmental funds statements; 2) the budgetary comparison statements; 3) the enterprise fund statements; and 4) the fiduciary fund statements.

The next section of the basic financial statements is the **notes**. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, **supplemental information** is provided to show details about the County's non-major governmental funds and internal service funds, all of which are added together in one column on the basic financial statements. Budgetary information required by the General Statutes also can be found in this part of the statements.

Following the notes is the required supplemental information. This section contains funding information about the County's pension and benefit plans.

Government-wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the County's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the County's financial status as a whole.

The two government-wide statements report the County's net position and how it has changed. Net position is the difference between the total of the County's assets and deferred outflows of resources and the total liabilities and deferred inflows of resources. Measuring net position is one way to gauge the County's financial condition.

The government-wide statements are divided into three categories: 1) governmental activities; 2) business-type activities; and 3) component units. The governmental activities include most of the County's and the discretely presented component units' basic services such as general government, public safety, transportation, economic and physical development, human services, cultural and education. Property taxes, sales taxes, and State and Federal grant funds finance most of these activities. The business-type activities are those that the County charges customers to provide. These activities include water and sewer, and solid waste services offered by Nash County. The final category is the component units. Nash Health Care Systems is a public hospital operated by a not-for-profit corporation that has leased the hospital from the County for a period of 30 years. The County appoints the Board of Trustees for the Hospital and has issued debt on its behalf. Although legally separate from the County, the ABC Board is important to the County because the County is financially accountable for the Board by appointing its members and because the Board is required to distribute its profits to the County. The Nash County Tourism Authority is also a component unit of Nash County.

The government-wide financial statements are on Exhibits 1 and 2 of this report.

Fund Financial Statements

The fund financial statements provide a more detailed look at the County's most significant activities. 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. Nash County, like other governmental entities in North Carolina, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the General Statutes or the County's budget ordinance. All of the funds of Nash County can be divided into three categories: governmental funds, enterprise funds, and fiduciary funds.

Governmental Funds – Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the County's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called modified accrual accounting. This method also has a current financial resources focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the County's programs. The relationship between government activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

Nash County adopts an annual budget for its General Fund, as required by the General Statutes. The budget is a legally adopted document that incorporates input from the citizens of the County, the management of the County, and the decisions of the Board about which services to provide and how to pay for them. It also authorizes the County to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the County complied with the budget ordinance and whether or not the County succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The statement shows four columns: 1) the original budget as adopted by the Board; 2) the final budget as amended by the Board; 3) the actual resources, charges to appropriations, and ending balances in the General Fund; and 4) the difference or variance between the final budget and the actual resources and charges. To account for the difference between the budgetary basis of accounting and the modified accrual basis, a reconciliation showing the differences in the reported activities is shown at the end of the budgetary statement.

Proprietary Funds – Nash County maintains two kinds of proprietary funds. Enterprise Funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Nash County uses its enterprise fund to account for its water and sewer activity and for its solid waste management function. This fund is the same as those functions shown in the business-type activities in the Statement of Net Position and the Statement of Activities. Nash County uses Internal Service Funds to account for its employee group insurance and workers compensation insurance. Because both of these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Nash County has two fiduciary funds, both of which are custodial funds.

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 are in the financial section of this report.

Other Information – In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information concerning Nash County's progress in funding its obligation to provide pension and other postemployment benefits to its employees. This information can be found in the Required Supplementary Information section of this report.

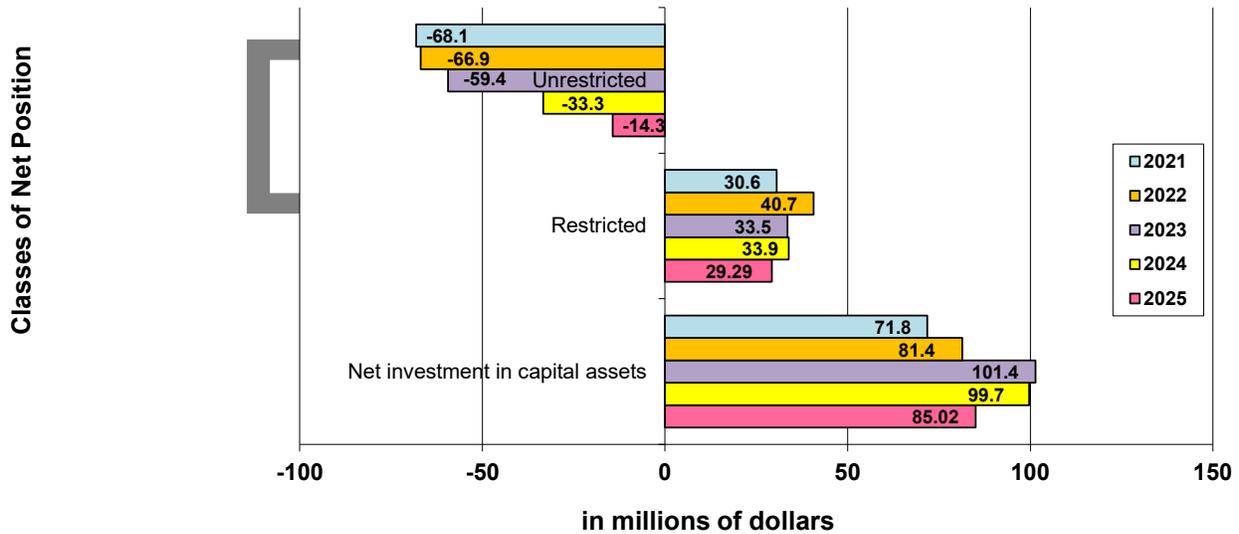
Government-Wide Financial Analysis

As noted earlier, net position may serve over time as one useful indicator of a government's financial condition. The County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$139,916,877 as of June 30, 2025. The County's net position increased by \$40,930,081 for the fiscal year ended June 30, 2025. The County also reported a prior period restatement due to the implementation of GASB 101, which decreased beginning net position for governmental and business-type by \$1,318,136 and \$19,424, respectively. One of the largest portions, \$118,957,231 (85.02%) reflects the County's net investment in capital assets (e.g. land, buildings, improvements, machinery, and equipment net of any related outstanding debt of those assets). Nash County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Nash County's investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities. An additional portion of Nash County's net position \$40,977,929 (29.29%) represents resources that are subject to external restrictions on how they may be used. The remaining deficit balance \$(20,018,283) (-14.31%) is unrestricted.

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Nash County's Net Position
Figure 2

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Current and other assets	\$ 136,472,629	\$ 124,686,767	\$ 8,909,984	\$ 10,649,429	\$ 145,382,613	\$ 135,336,196
Capital assets	123,984,714	112,596,810	39,608,239	38,031,292	163,592,953	150,628,102
Deferred outflows of resources	17,058,260	21,426,535	433,517	518,742	17,491,777	21,945,277
Total assets and deferred outflows of resources	277,515,603	258,710,112	48,951,740	49,199,463	326,467,343	307,909,575
Long-term liabilities outstanding	127,121,646	137,661,170	19,864,535	20,979,914	146,986,181	158,641,084
Other liabilities	31,174,396	37,289,113	1,777,526	1,782,990	32,951,922	39,072,103
Deferred inflows of resources	6,473,726	9,646,722	138,637	225,310	6,612,363	9,872,032
Total liabilities and deferred inflows of resources	164,769,768	184,597,005	21,780,698	22,988,214	186,550,466	207,585,219
Net position:						
Net investment in capital assets	94,514,859	76,692,499	24,442,372	21,880,714	118,957,231	98,573,213
Restricted	40,774,429	34,891,611	203,500	203,500	40,977,929	35,095,111
Unrestricted	(22,543,453)	(37,471,003)	2,525,170	4,127,035	(20,018,283)	(33,343,968)
Total net position	\$ 112,745,835	\$ 74,113,107	\$ 27,171,042	\$ 26,211,249	\$ 139,916,877	\$ 100,324,356



Several particular aspects of the County's financial operations influenced the total unrestricted governmental net position:

- Continued diligence in the collection of property taxes.
- Managements proactive stance on monitoring spending across county departments to ensure compliance with the budget.

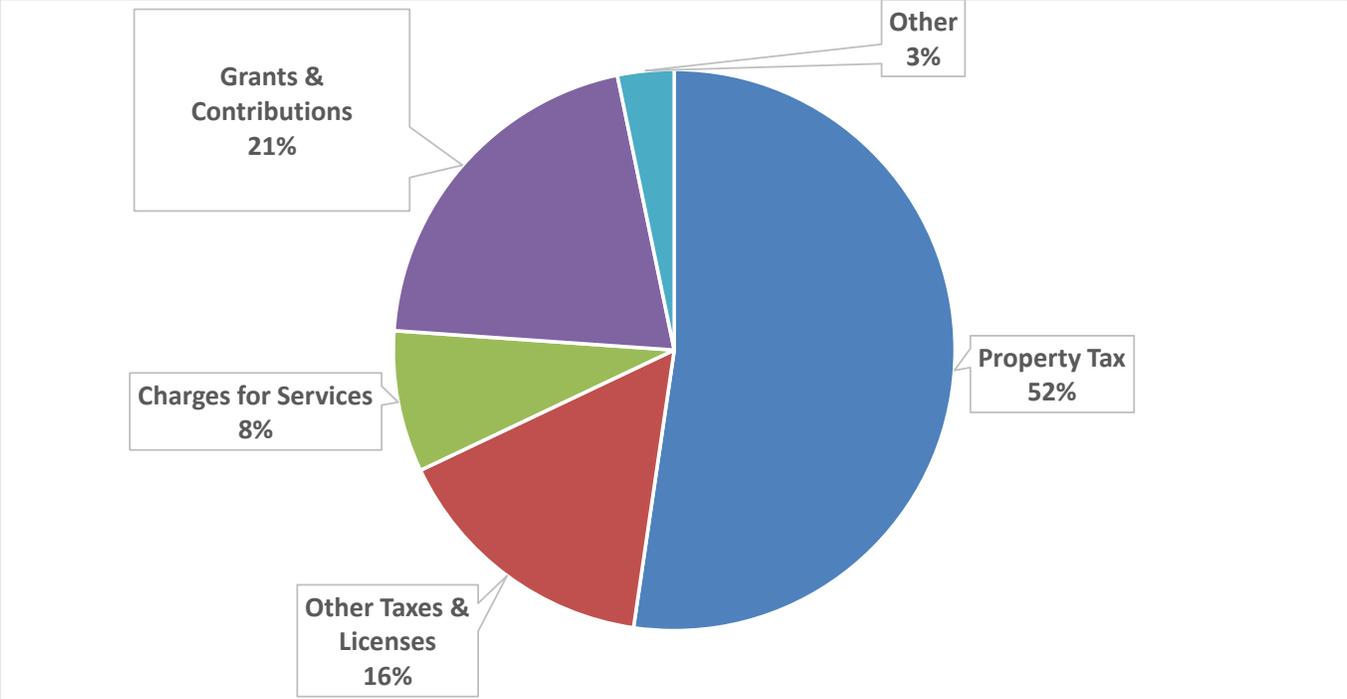
Nash County's Changes in Net Position
Figure 3

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues:						
Program revenues:						
Charges for services	\$ 12,973,473	\$ 10,858,680	\$ 7,367,616	\$ 7,296,979	\$ 20,341,089	\$ 18,155,659
Operating grants and contributions	24,478,395	25,549,240	-	-	24,478,395	25,549,240
Capital grants and contributions	8,342,214	3,169,380	651,418	203,575	8,993,632	3,372,955
General revenues:						
Property taxes	83,161,240	66,452,220	-	-	83,161,240	66,452,220
Sales taxes	24,160,218	23,292,193	-	-	24,160,218	23,292,193
Excise tax	571,332	564,987	-	-	571,332	564,987
Other taxes	103,573	105,575	275,871	298,288	379,444	403,863
Other	5,160,200	6,182,891	498,937	427,603	5,659,137	6,610,494
Total revenues	<u>158,950,645</u>	<u>136,175,166</u>	<u>8,793,842</u>	<u>8,226,445</u>	<u>167,744,487</u>	<u>144,401,611</u>
Expenses:						
General government	12,151,910	14,726,296	-	-	12,151,910	14,726,296
Public safety	41,749,837	38,754,432	-	-	41,749,837	38,754,432
Transportation	207,351	270,838	-	-	207,351	270,838
Economic and physical development	4,721,780	9,153,059	-	-	4,721,780	9,153,059
Human services	26,303,297	27,211,850	-	-	26,303,297	27,211,850
Cultural and recreation	3,364,613	2,713,457	-	-	3,364,613	2,713,457
Education	29,059,998	27,069,168	-	-	29,059,998	27,069,168
Interest on long-term debt	1,390,995	1,512,210	-	-	1,390,995	1,512,210
Water and Sewer	-	-	4,091,999	3,650,371	4,091,999	3,650,371
Solid Waste Disposal	-	-	3,772,626	3,811,674	3,772,626	3,811,674
Total expenses	<u>118,949,781</u>	<u>121,411,310</u>	<u>7,864,625</u>	<u>7,462,045</u>	<u>126,814,406</u>	<u>128,873,355</u>
Increase in net position before transfers and special items	40,000,864	14,763,856	929,217	764,400	40,930,081	15,528,256
Transfers and special items	(50,000)	-	50,000	-	-	-
Change in net position	<u>39,950,864</u>	<u>14,763,856</u>	<u>979,217</u>	<u>764,400</u>	<u>40,930,081</u>	<u>15,528,256</u>
Net position, beginning, restated	72,794,971	59,349,251	26,191,825	25,446,849	98,986,796	84,796,100
Net position, ending	<u>\$ 112,745,835</u>	<u>\$ 74,113,107</u>	<u>\$ 27,171,042</u>	<u>\$ 26,211,249</u>	<u>\$ 139,916,877</u>	<u>\$ 100,324,356</u>

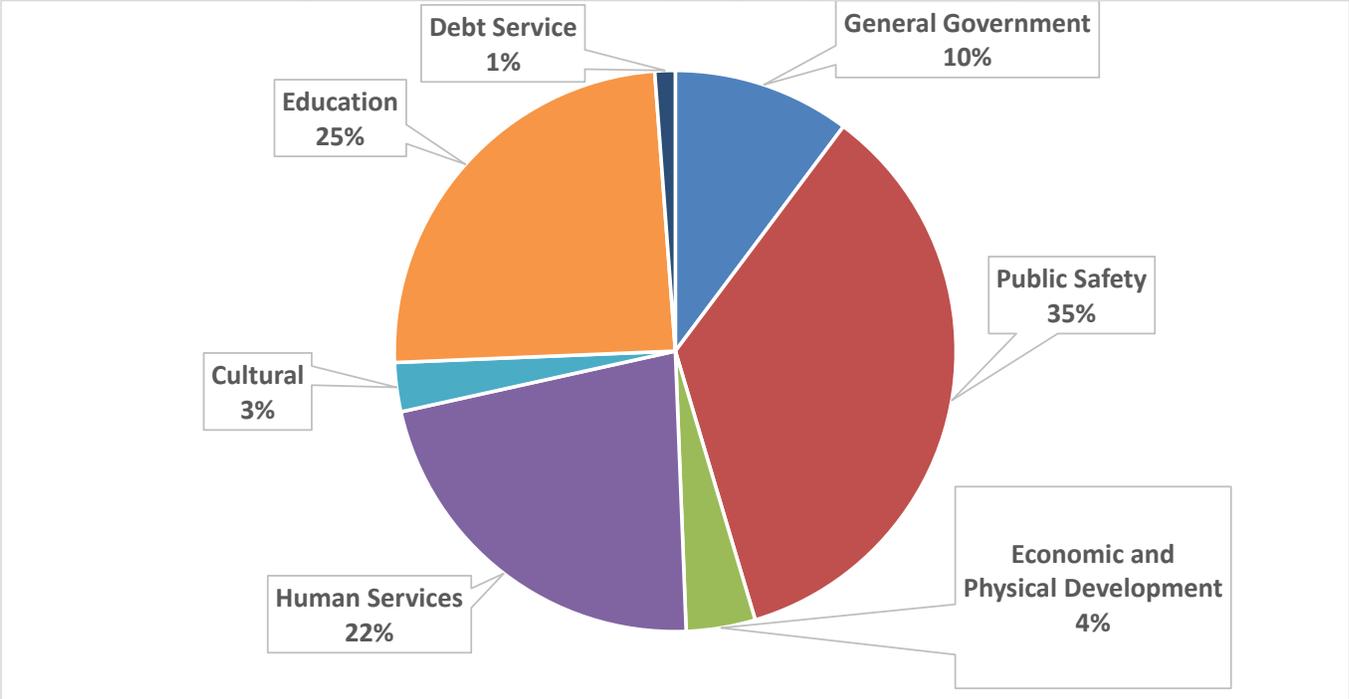
Governmental activities. Governmental activities increased the County's net position by \$39,950,864 over the prior year. Key elements of this increase are as follows:

- Property tax revenues reflect continued economic improvements in the County with an increase of \$16,709,020 over fiscal year 2024.
- Expenditure increases in Governmental Activities are primarily a result of a classification and compensation study and implementation for Public Safety effective July 1, 2023. The pay study implementation was to adjust pay to better retain and recruit current Public Safety employees and also included a 3% cost of living adjustment to all active fulltime employees county-wide. Governmental Activities also had increased capital project activity in the current fiscal year.

**Governmental Activities Revenue Sources
For Fiscal Year 2025**



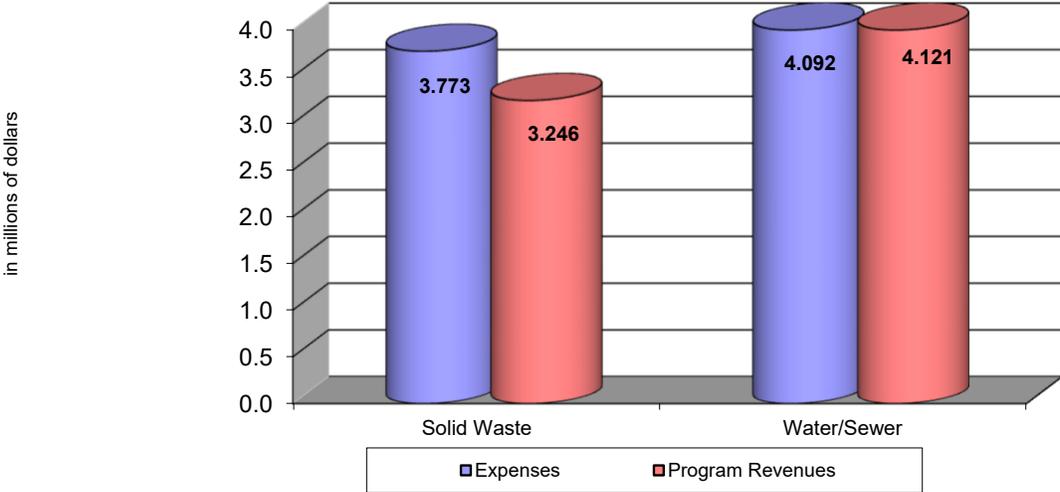
**Governmental Activities Functional Expenses
For Fiscal Year 2025**



Business-type activities. Business-type activities increased Nash County’s net position by \$979,217 over prior year. Key elements of this increase are as follows:

- Increase from changes in water and sewer usage fees.
- Increase from award of capital grant/loan for project funding.
- Continued diligence in managing operational costs.

**Business-type Activities
2024-25 Expenses and Program Revenues**



Financial Analysis of the County’s Funds

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

Governmental Funds. The focus of Nash County’s governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing Nash County’s financing requirements. Specifically, fund balance available for appropriation can be a useful measure of a government’s net resources available for spending at the end of the fiscal year.

The general fund is the chief operating fund of Nash County. At the end of the current fiscal year, Nash County's fund balance available in the General Fund was \$61,963,141, while total fund balance reached \$73,101,337. The Governing Body of Nash County has determined that the county should maintain an available for appropriation fund balance of 20% of general fund expenditures in case of unforeseen needs or opportunities, in addition to meeting the cash flow needs of the county. The County currently has an available for appropriations (unassigned) fund balance of 38.05%, and an available fund balance of 48.73%, while total fund balance represents 57.49% of that same amount.

The County has received \$18,316,282 of American Rescue Plan (ARPA) Funds. As of June 30, 2025 the County has spent \$12,877,238. The unspent funds in the amount of \$5,439,043 are recorded as a liability. The fund balance shown of \$1,698,244 is for investment earnings on the unspent funds.

At June 30, 2025, the Opioid Settlement Fund reported a fund balance of \$3,173,179, an increase in fund balance of \$972,110. The County also reflects a restricted receivable, net of an allowance, which is offset by a deferred inflow on the fund statements of \$6,456,328, which represents future settlement proceeds that the County expects to receive, net of a 10% allowance. At June 30, 2025, the County has spent \$51,120 of the proceeds received to date.

At June 30, 2025, the State Grants Capital Project Fund reported a fund balance of \$660,829, an increase of \$431,273 over the prior year's fund balance. The fund also reflects grant funds received but not yet earned in the amount of \$7,303,057, which are recorded as a liability.

General Fund Budgetary Highlights: During the fiscal year, the County revised the budget on several occasions. Generally, budget amendments fall into one of three categories: 1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; 2) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and 3) increases in appropriations that become necessary to maintain services. Total amendments to the General Fund increased revenues by \$2,671,708 or 2.20% due primarily to increase in Restricted Intergovernmental Revenues.

Proprietary Funds. Nash County’s proprietary fund provides the same type of information found in the government-wide statements, but in more detail. Unrestricted net position of the Water/Sewer Fund and Solid Waste Fund at the end of the fiscal year amounted to \$1,549,500 and \$1,055,244 respectively and Northern Nash Water and Sewer District equaled \$(79,574). The total change in net position was an increase of \$979,217. This change was primarily the result of capital contributions and increases in charges for services. The Utilities Fund includes operation of the Water/Sewer and Solid Waste Disposal Divisions. Other factors concerning the finances of this fund are addressed in Nash County’s business-type activities later in this discussion.

Capital Asset and Debt Administration

Capital Assets. Nash County’s capital assets for its governmental and business-type activities as of June 30, 2025, totals \$163,592,953 (net of accumulated depreciation and amortization). These assets include land and improvements, buildings, infrastructure, furniture and equipment vehicles, and construction in progress. The total increase in the County's investment in capital assets for the current fiscal year was 8.61%.

**Nash County's Capital Assets
(net of depreciation/amortization)
Figure 4**

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Land and improvements	\$ 17,411,011	\$ 17,366,794	\$ 1,460,164	\$ 323,510	\$ 18,871,175	\$ 17,690,304
Buildings	42,626,691	38,836,481	9,203	9,520	42,635,894	38,846,001
Infrastructure	660,141	691,647	26,047,575	26,931,208	26,707,716	27,622,855
Furniture and equipment	4,011,013	3,659,838	712,505	314,739	4,723,518	3,974,577
Vehicles	2,499,587	2,459,772	34,265	25,295	2,533,852	2,485,067
Right to use assets	1,470,056	1,409,021	-	-	1,470,056	1,409,021
Construction in progress	55,306,215	48,173,257	11,344,527	10,427,020	66,650,742	58,600,277
Total	\$ 123,984,714	\$ 112,596,810	\$ 39,608,239	\$ 38,031,292	\$ 163,592,953	\$ 150,628,102

Additional information on the County’s capital assets can be found in Note 5 in the notes to the financial statements.

Long-term Debt. As of June 30, 2025, Nash County had total debt outstanding of \$66,709,895. Of this amount, \$13,672,000 (20.49%) represents bonds secured by specified revenue sources. Total debt decreased \$6,825,331 during the past fiscal year, primarily as a result of planned principal payments on general obligation bonds and notes payable.

Nash County's Outstanding Debt
Figure 5

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Installment Purchase Contracts	\$ 46,071,536	\$ 51,286,280	\$ 224,700	\$ 355,800	\$ 46,296,236	\$ 51,642,080
Revolving Loan - Direct						
Borrowing	-	-	5,454,167	5,817,778	5,454,167	5,817,778
Lease Liability	1,004,348	1,060,732	-	-	1,004,348	1,060,732
IT Subscription Liability	135,341	218,719	-	-	135,341	218,719
Water Bonds	-	-	9,487,000	9,977,000	9,487,000	9,977,000
General Obligation Bonds	4,185,000	4,650,000	-	-	4,185,000	4,650,000
Discount on Bond Issuance	147,803	168,917	-	-	147,803	168,917
Total Debt	\$ 51,544,028	\$ 57,384,648	\$ 15,165,867	\$ 16,150,578	\$ 66,709,895	\$ 73,535,226

Nash County maintained its General Obligation Bond rating of Aa2 by Moody's and AA by Standard and Poor's. The bond ratings reflect Nash County's strong financial management practices and maintenance of a health financial position.

The State of North Carolina limits the amount of general obligation debt that a unit of government can issue to 8 percent of the total assessed value of taxable property located within that government's boundaries. The legal debt margin for Nash County is \$911,830,881 which is significantly more than Nash County's general obligation debt.

Additional information regarding Nash County's long-term debt can be found in Note 7 in the notes to the financial statements.

Economic Factors and Next Year's Budgets and Rates

The following key economic indicators reflect the economic situation for Nash County.

- The June 2025 unemployment rate for Nash County is 5.4%, an increase from 5.2% in prior year. The County's rate is slightly higher than the state average of 4.1%.
- Population estimate of the County, according to NC Office of State Budget and Management, is 97,990 as of June 2025.
- Nash County's proximity to Raleigh-Durham and Eastern North Carolina make it a prominent area for economic prosperity and diversified workforce.
- Total acreage zoned for industrial use in Nash County is approximately 5,700 acres.
- Nash County owns and is developing over 600 acres of available industrial land across 4 industrial parks in the County.

Additional information regarding economic factors is provided in the statistical section of the Annual Report.

Budget Highlights for Fiscal Year Ending June 30, 2026**Government Activities**

The 2026 budget focuses on 5 budget priorities: (1) Strengthen Public Safety to allow Nash County to be competitive in attracting and retaining skilled, professional employees (2) Pay for All Employees that provides a livable wage that supports strong, healthy families (3) Capital Improvements that ensure the safety and maintenance of our facilities and valuable digital property (4) Support of Child Welfare for the health and protection of our most vulnerable citizens; and (5) Economic Development growth, development and strengthening of existing assets.

The Nash County fiscal year 2026 budget was adopted reflecting an unchanged 63 cents per \$100 assessed valuation. The General Fund budget of \$128,123,693 is 2.12% greater than the fiscal year 2025 original budget.

Business Type Activities

The proprietary funds budget remained approximately same as the fiscal year 2025 original budget.

Requests for Information

This report is designed to provide an overview of the County's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Director of Finance, Nash County, 120 W. Washington St., Suite 3072, Nashville, NC 27856. You can also call (252)-459-9802, visit our website www.co.nash.nc.us or send an email to Nikki.Stanton@nashcountync.gov for more information.

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BASIC
FINANCIAL STATEMENTS

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Nash County, North Carolina
Statement of Net Position
June 30, 2025

Item 7.

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current Assets			
Cash and cash investments	\$ 89,534,137	\$ 6,209,852	\$ 95,743,989
Restricted cash and cash equivalents	20,385,155	166,651	20,551,806
Taxes receivable (net)	1,903,775	-	1,903,775
Accrued interest receivable on taxes	293,676	-	293,676
Accounts receivables (net)	3,337,856	614,012	3,951,868
Due from other governments	10,275,812	1,919,469	12,195,281
Leases receivable	47,699	-	47,699
Restricted opioid receivable, net	6,456,328	-	6,456,328
Inventories	-	-	-
Prepaid items	33,385	-	33,385
Total current assets	132,267,823	8,909,984	141,177,807
Noncurrent Assets			
Leases receivable	433,725	-	433,725
Net investment in Joint Venture	3,666,215	-	3,666,215
Net Pension Asset	104,866	-	104,866
Assets Limited as to use	-	-	-
Other Assets	-	-	-
Capital assets:			
Land, improvements, and construction in progress	70,105,784	11,652,712	81,758,496
Other capital assets, net of depreciation	52,408,874	27,955,527	80,364,401
Right to use assets, net of amortization	1,470,056	-	1,470,056
Total capital assets	123,984,714	39,608,239	163,592,953
Total noncurrent assets	128,189,520	39,608,239	167,797,759
Total assets	260,457,343	48,518,223	308,975,566
DEFERRED OUTFLOWS OF RESOURCES	17,058,260	433,517	17,491,777
LIABILITIES			
Current liabilities			
Accounts payable and accrued expenses	5,603,571	546,591	6,150,162
Accrued interest payable	568,998	27,666	596,664
Customer deposits	-	166,651	166,651
Unearned revenues	14,826,096	-	14,826,096
Current portion of long term liabilities	10,175,731	1,036,618	11,212,349
Total current liabilities	31,174,396	1,777,526	32,951,922
Long-term liabilities:			
Due in more than one year	127,121,646	19,864,535	146,986,181
Total liabilities	158,296,042	21,642,061	179,938,103
DEFERRED INFLOWS OF RESOURCES	6,473,726	138,637	6,612,363
NET POSITION			
Net investment in capital assets	94,514,859	24,442,372	118,957,231
Restricted for:			
Stabilization by state statute	11,510,015	-	11,510,015
General Government	4,364,599	-	4,364,599
Public Safety	3,179,707	-	3,179,707
Transportation	4,928	-	4,928
Register of Deeds Pension Plan	104,866	-	104,866
Economic Development	6,067,237	-	6,067,237
Education	7,141,555	-	7,141,555
Human Services	5,228,343	-	5,228,343
Opioid Settlement	3,173,179	-	3,173,179
Water & Sewer Capacity Fees	-	203,500	203,500
Working Capital	-	-	-
Unrestricted (deficit)	(22,543,453)	2,525,170	(20,018,283)
Total net position	\$ 112,745,835	\$ 27,171,042	\$ 139,916,877

(continued)

The notes to the financial statements are an integral part of this statement.

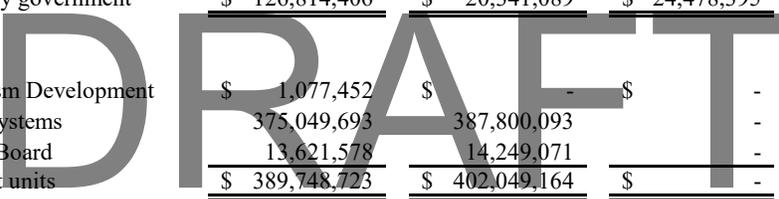
Nash County, North Carolina
Statement of Net Position
June 30, 2025

	Discretely Presented Component Units		
	Nash County		
	Tourism Development	Nash Health Care Systems	Nash County ABC Board
ASSETS			
Current Assets			
Cash and cash investments	\$ 2,124,002	\$ 40,341,046	\$ 5,501,436
Restricted cash and cash equivalents	-	-	-
Taxes receivable (net)	-	-	-
Accrued interest receivable on taxes	-	-	-
Accounts receivables (net)	263,548	91,286,705	-
Due from other governments	-	-	-
Leases receivable	-	2,790,809	-
Restricted opioid receivable, net	-	-	-
Inventories	-	8,365,002	2,460,050
Prepaid items	-	2,223,332	-
Total current assets	<u>2,387,550</u>	<u>145,006,894</u>	<u>7,961,486</u>
Noncurrent Assets			
Leases receivable	-	5,537,375	-
Net investment in Joint Venture	-	-	-
Net Pension Asset	-	(5,022,532)	-
Assets Limited as to use	-	165,250,354	-
Other Assets	-	70,289,317	-
Capital assets:			
Land, improvements, and construction in progress	-	5,572,588	764,961
Other capital assets, net of depreciation	-	143,406,042	1,867,132
Right to use assets, net of amortization	-	-	-
Total capital assets	<u>-</u>	<u>148,978,630</u>	<u>2,632,093</u>
Total noncurrent assets	<u>-</u>	<u>385,033,144</u>	<u>2,632,093</u>
Total assets	<u>2,387,550</u>	<u>530,040,038</u>	<u>10,593,579</u>
DEFERRED OUTFLOWS OF RESOURCES	-	11,847,048	410,816
LIABILITIES			
Current liabilities			
Accounts payable and accrued expenses	2,042	36,892,881	957,124
Accrued interest payable	-	-	-
Customer deposits	-	-	-
Unearned revenues	-	-	-
Current portion of long term liabilities	-	3,364,889	-
Total current liabilities	<u>2,042</u>	<u>40,257,770</u>	<u>957,124</u>
Long-term liabilities:			
Due in more than one year	-	81,342,022	770,926
Total liabilities	<u>2,042</u>	<u>121,599,792</u>	<u>1,728,050</u>
DEFERRED INFLOWS OF RESOURCES	-	11,230,928	31,761
NET POSITION			
Net investment in capital assets	-	66,002,835	2,632,093
Restricted for:			
Stabilization by state statute	263,548	-	-
General Government	-	-	-
Public Safety	-	-	-
Transportation	-	-	-
Register of Deeds Pension Plan	-	-	-
Economic Development	2,121,960	-	-
Education	-	-	-
Human Services	-	-	-
Opioid Settlement	-	-	-
Water & Sewer Capacity Fees	-	-	-
Working Capital	-	-	548,041
Unrestricted (deficit)	-	343,053,531	6,064,450
Total net position	<u>\$ 2,385,508</u>	<u>\$ 409,056,366</u>	<u>\$ 9,244,584</u>

The notes to the financial statements are an integral part of this statement.

**Nash County, North Carolina
Statement of Activities
For the Year Ended June 30, 2025**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental Activities:				
General government	\$ 12,151,910	\$ 4,844,443	\$ 3,308,607	\$ 1,653,945
Public safety	41,749,837	6,280,366	1,092,138	808,769
Transportation	207,351	-	89,098	-
Environmental protection	-	257,090	-	-
Economic and physical development	4,721,780	151,826	1,460,294	2,832,561
Human services	26,303,297	254,425	18,522,221	-
Cultural and recreation	3,364,613	363,945	6,037	-
Education	29,059,998	821,378	-	3,046,939
Interest on long-term debt	1,390,995	-	-	-
Total governmental activities	118,949,781	12,973,473	24,478,395	8,342,214
Business-type activities:				
Water and Sewer	4,091,999	4,121,167	-	651,418
Solid Waste	3,772,626	3,246,449	-	-
Total business-type activities	7,864,625	7,367,616	-	651,418
Total primary government	\$ 126,814,406	\$ 20,341,089	\$ 24,478,395	\$ 8,993,632
Component Units:				
Nash County Tourism Development	\$ 1,077,452	\$ -	\$ -	\$ -
Nash Health Care Systems	375,049,693	387,800,093	-	-
Nash County ABC Board	13,621,578	14,249,071	-	-
Total component units	\$ 389,748,723	\$ 402,049,164	\$ -	\$ -
General revenues:				
Taxes:				
Property taxes, levied for general purpose				
Local option sales tax				
Excise tax				
Other taxes and licenses				
Investment earnings, unrestricted				
Gain/loss on disposal				
Miscellaneous, unrestricted				
Transfers				
Total general revenues, special items, and transfers				
Change in net position				
Net position-beginning, restated (see Note VIII)				
Net position-ending				



The notes to the financial statements are an integral part of this statement.

**Nash County, North Carolina
Statement of Activities
For the Year Ended June 30, 2025**

Net (Expense) Revenue and Changes in Net Position					
Primary Government			Component Units		
Governmental Activities	Business-type Activities	Total	Nash County Tourism Development Authority	Nash Health Care Systems and Subsidiaries	Nash County ABC Board
\$ (2,344,915)	\$ -	\$ (2,344,915)	\$ -	\$ -	\$ -
(33,568,564)	-	(33,568,564)	-	-	-
(118,253)	-	(118,253)	-	-	-
257,090	-	257,090	-	-	-
(277,099)	-	(277,099)	-	-	-
(7,526,651)	-	(7,526,651)	-	-	-
(2,994,631)	-	(2,994,631)	-	-	-
(25,191,681)	-	(25,191,681)	-	-	-
(1,390,995)	-	(1,390,995)	-	-	-
(73,155,699)	-	(73,155,699)	-	-	-
-	680,586	680,586	-	-	-
-	(526,177)	(526,177)	-	-	-
-	154,409	154,409	-	-	-
(73,155,699)	154,409	(73,001,290)	-	-	-
-	-	-	(1,077,452)	-	-
-	-	-	-	12,750,400	-
-	-	-	-	-	627,493
-	-	-	(1,077,452)	12,750,400	627,493
83,161,240	-	83,161,240	-	-	-
24,160,218	-	24,160,218	-	-	-
571,332	-	571,332	-	-	-
103,573	275,871	379,444	1,262,328	-	-
4,405,555	425,937	4,831,492	50,542	21,133,894	72,028
-	15,000	15,000	-	-	-
754,645	58,000	812,645	-	-	-
(50,000)	50,000	-	-	-	-
113,106,563	824,808	113,931,371	1,312,870	21,133,894	72,028
39,950,864	979,217	40,930,081	235,418	33,884,294	699,521
72,794,971	26,191,825	98,986,796	2,150,090	375,172,072	8,545,063
\$ 112,745,835	\$ 27,171,042	\$ 139,916,877	\$ 2,385,508	\$ 409,056,366	\$ 9,244,584

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The notes to the financial statements are an integral part of this statement.

**Nash County, North Carolina
Balance Sheet
Governmental Funds
June 30, 2025**

Item 7.

	Major				Non-Major	Total
	General Fund	American Rescue Plan Fund	Opioid Settlement Fund	State Grants Capital Project Fund	Other Governmental Funds	
ASSETS						
Cash and cash equivalents	\$ 66,373,775	1,701,498	\$ -	\$ 679,301	\$ 19,638,002	\$ 88,392,576
Cash and cash equivalents-Restricted	674,905	5,439,043	3,173,179	7,303,057	3,794,971	20,385,155
Taxes Receivable - net	1,903,775	-	-	-	-	1,903,775
Accounts Receivable - net	3,336,966	-	-	-	790	3,337,756
Leases Receivable	481,424	-	-	-	-	481,424
Due from other funds	545,846	-	-	-	-	545,846
Due from other governments	9,777,742	5,079	-	1,859	491,132	10,275,812
Prepaid items	33,385	-	-	-	-	33,385
Restricted opioid receivable, net	-	-	6,456,328	-	-	6,456,328
Total assets	\$ 83,127,818	\$ 7,145,620	\$ 9,629,507	\$ 7,984,217	\$ 23,924,895	\$ 131,812,057
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
Liabilities:						
Accounts payable and accrued liabilities	\$ 4,551,059	\$ 8,333	\$ -	\$ 20,331	\$ 126,563	\$ 4,706,286
Due to other funds	-	-	-	-	545,846	545,846
Unearned revenues	371,360	5,439,043	-	7,303,057	1,712,636	14,826,096
Total liabilities	4,922,419	5,447,376	-	7,323,388	2,385,045	20,078,228
Deferred inflows of resources						
Prepaid taxes	163,120	-	-	-	-	163,120
Reserve for taxes receivable	1,903,775	-	-	-	-	1,903,775
Leases	472,019	-	-	-	-	472,019
Other receivables	2,565,148	-	-	-	-	2,565,148
Opioid Receivable	-	-	6,456,328	-	-	6,456,328
Total deferred inflows of resources	5,104,062	-	6,456,328	-	-	11,560,390
Fund balances:						
Non-Spendable:						
Prepaid assets	33,385	-	-	-	-	33,385
Leases	9,405	-	-	-	-	9,405
Restricted:						
Stabilization by State statue	11,095,406	5,079	-	1,859	407,671	11,510,015
General Government	-	-	-	-	4,364,599	4,364,599
Public Safety	-	-	-	658,970	2,520,737	3,179,707
Transportation	-	-	-	-	4,928	4,928
Economic Development	708,777	1,693,165	-	-	3,665,295	6,067,237
Education	2,602,356	-	-	-	4,539,199	7,141,555
Human Services	5,190,324	-	-	-	38,019	5,228,343
Opioid Settlement	-	-	3,173,179	-	-	3,173,179
Committed:						
Economic Development	1,541,135	-	-	-	3,799,114	5,340,249
Tax Revaluation	217,329	-	-	-	-	217,329
Public Safety	-	-	-	-	128,977	128,977
Assigned:						
Capital Projects	-	-	-	-	2,533,486	2,533,486
Subsequent year's expenditures	3,313,474	-	-	-	-	3,313,474
Unassigned:	48,389,746	-	-	-	(462,175)	47,927,571
Total fund balances	73,101,337	1,698,244	3,173,179	660,829	21,539,850	100,173,439
Total liabilities, deferred inflows of resources, and fund balances	\$ 83,127,818	\$ 7,145,620	\$ 9,629,507	\$ 7,984,217	\$ 23,924,895	\$ 131,812,057

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The notes to the financial statements are an integral part of this statement.

Nash County, North Carolina
Reconciliation of the Governmental Funds Balance Sheet to
the Statement of Net Position
Governmental Fund
June 30, 2025

Amounts reported for governmental activities in the statement of net position (Exhibit 1) are different because:

Total Fund Balance - Governmental Funds	\$ 100,173,439
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds (total capital assets on government-wide statement in governmental activities column)	182,733,658
Less accumulated depreciation	(60,219,000)
Net capital assets	122,514,658
Right to use assets used in governmental activities are not financial resources and are therefore not reported in the funds (net of accumulated amortization)	2,229,774
Less accumulated amortization	(759,718)
Net right to use assets	1,470,056
Net investment in joint venture	3,666,215
Net Pension Asset (Register of Deeds)	104,866
Contributions to the pension plan in the current fiscal year	5,655,554
Benefit payments and pension administration costs for LEOSSA are deferred outflows of resources on the Statement of Net Position	114,136
Contributions to OPEB plan in the current fiscal year	1,594,508
Deferred outflows of resources:	
Pension related deferrals	8,908,735
OPEB related deferrals	71,639
Accrued interest receivable less the amount claimed as unearned revenue in the government-wide statements as these funds are unavailable in the fund statements	293,676
Deferred charges related to advance refunding bond issued - included on government-wide statements of net position but are not current financial resources	713,688
Deferred inflows of resources reported in the government-wide statements but not the fund statements	
Deferred inflows of resources for taxes receivable	1,903,775
Deferred inflows of resources for EMS receivable	2,565,148
Deferred inflows of resources for Opioid settlement	6,456,328
Pension related deferrals	(1,153,096)
OPEB related deferrals	(4,685,491)
Assets and liabilities of the internal service funds used by management to account for insurance costs are included in governmental activities in the Statement of Net Position.	244,376
Liabilities that, because they are not due and payable in the current period, do not require current resources to pay and are therefore not reported in the fund statements:	
Bonds, leases, and installment financing	(51,544,028)
Compensated absences	(4,986,607)
Total OPEB liability	(50,130,205)
Total pension liability - LEOSSA	(4,773,653)
Net pension liability - LGERS	(25,862,884)
Accrued interest payable	(568,998)
Total adjustment	12,572,396
Net position of governmental activities	\$ 112,745,835

The notes to the financial statements are an integral part of this statement.

Nash County, North Carolina
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2025

	Major			Non-Major	Total	
	General Fund	American Rescue Plan Fund	Opioid Settlement Fund	State Grants Capital Project Fund		Other Governmental Funds
REVENUES						
Ad valorem taxes	\$ 75,957,481	\$ -	\$ -	\$ -	\$ 6,586,671	\$ 82,544,152
Other taxes and licenses	24,835,123	-	-	-	-	24,835,123
Restricted intergovernmental	18,344,064	3,237,802	835,847	2,213,621	8,545,997	33,177,331
Unrestricted intergovernmental	409,672	-	-	-	-	409,672
Permits and fees	1,687,761	-	-	-	-	1,687,761
Sales and services	4,711,474	-	-	-	821,378	5,532,852
Investment earnings	2,836,774	446,606	187,383	458,844	416,825	4,346,432
Miscellaneous	5,380,528	-	-	-	51,075	5,431,603
Total revenues	<u>134,162,877</u>	<u>3,684,408</u>	<u>1,023,230</u>	<u>2,672,465</u>	<u>16,421,946</u>	<u>157,964,926</u>
EXPENDITURES						
Current:						
General government	14,104,469	424,115	-	-	2,088,706	16,617,290
Public safety	36,145,575	-	-	808,769	8,653,531	45,607,875
Cultural and recreational	4,063,020	-	-	-	1,994	4,065,014
Transportation	47,857	-	-	-	168,480	216,337
Economic and physical development	2,853,367	-	-	1,331	2,554,475	5,409,173
Human Services	27,786,949	-	51,120	-	230,342	28,068,411
Intergovernmental:						
Education	25,963,271	-	-	1,431,092	4,056,883	31,451,246
Debt service:						
Principal	6,271,032	-	-	-	23,072	6,294,104
Interest	1,329,324	-	-	-	7,262	1,336,586
Total expenditures	<u>118,564,864</u>	<u>424,115</u>	<u>51,120</u>	<u>2,241,192</u>	<u>17,784,745</u>	<u>139,066,036</u>
Revenues over expenditures	<u>15,598,013</u>	<u>3,260,293</u>	<u>972,110</u>	<u>431,273</u>	<u>(1,362,799)</u>	<u>18,898,890</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	2,982,657	-	-	-	8,872,376	11,855,033
Transfers (out)	(9,072,376)	(2,832,657)	-	-	-	(11,905,033)
Lease liabilities issued	477,730	-	-	-	-	477,730
Total other financing sources and uses	<u>(5,611,989)</u>	<u>(2,832,657)</u>	<u>-</u>	<u>-</u>	<u>8,872,376</u>	<u>427,730</u>
Net change in fund balance	9,986,024	427,636	972,110	431,273	7,509,577	19,326,620
Fund balances, beginning	63,115,313	1,270,608	2,201,069	229,556	14,030,273	80,846,819
Fund balances-ending	<u>\$ 73,101,337</u>	<u>\$ 1,698,244</u>	<u>\$ 3,173,179</u>	<u>\$ 660,829</u>	<u>\$ 21,539,850</u>	<u>\$ 100,173,439</u>

The notes to the financial statements are an integral part of this statement.

Nash County, North Carolina
Reconciliation of the Statement of Revenues, Expenditures,
And Changes In Fund Balance of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2025

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances - total governmental funds	\$	19,326,620
Capital outlay expenditures recorded in the fund statements but capitalized as assets in the statement of		15,503,297
Cost of disposed capital asset not recorded in fund statements		(204,513)
Depreciation expense, the allocation of those assets over their useful lives, that is recorded on the statement of activities but not in the fund statements		(3,971,915)
Capital outlay expenditures associated with leases and IT subscriptions are recorded in the fund statements but capitalized as right to use assets in the statement of activities		533,777
Amortization expense, the allocation of those assets over their useful lives, that is recorded on the statement of activities but not in the fund statements		(472,742)
New debt issued during the year is recorded as a source of funds on the fund statements; it has no effect on the statement of activities - it affects only the government-wide statement of net position		(477,730)
Principal payments on debt owed are recorded as a use of funds on the fund statements but again affect only the statement of net position in the government-wide statements		6,294,104
Amortization on deferred premium payments on debt that is recorded in the statement of activities but not in the fund statements.		21,114
Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities		5,655,554
Benefit payment and pension administration costs for LEOSSA are deferred outflows of resources on the Statement of Net Position		114,136
Contributions to the OPEB plan are deferred outflows of resources on the Statement of Net Position		1,594,508
Expenses reported in the statement of activities that do not require the use of current resources to pay are not recorded as expenditures in the fund statements:		
Difference in interest expense between fund statements (modified accrual) and government-wide statements (full accrual)		35,701
Compensated absences		(865,823)
Amortization on deferred charges - refunding costs that is recorded in the statement of activities but not in the fund statements		(111,224)
Pension expense		(8,061,289)
OPEB expense (revenue)		4,547,876
Revenues in the statement of activities that do not provide current resources are not reported as revenues in the fund statements.		
Increase in deferred inflows of resources - Taxes Receivable - at end of year		578,152
Increase in deferred inflows of resources - EMS Receivable - at end of year		1,061,770
Increase in deferred inflows of resources - Opioid Settlement - at end of year		(752,262)
Increase in accrued interest receivable at end of year		38,936
Internal Service Fund		(437,183)
Total changes in net position of governmental activities	\$	<u>39,950,864</u>

The notes to the financial statements are an integral part of this statement.

Nash County, North Carolina
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General Fund
For the Year Ended June 30, 2025

	General Fund			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Ad valorem taxes	\$ 68,030,645	\$ 68,030,645	\$ 75,957,481	\$ 7,926,836
Other taxes and licenses	24,491,430	24,491,430	24,835,123	343,693
Restricted intergovernmental	17,815,981	20,419,612	18,344,064	(2,075,548)
Unrestricted intergovernmental	462,900	462,900	409,672	(53,228)
Permits and fees	1,496,600	1,496,600	1,687,761	191,161
Sales and services	4,294,698	4,331,209	4,711,474	380,265
Investment earnings	1,200,000	1,200,000	2,832,600	1,632,600
Miscellaneous	3,408,620	3,440,186	5,074,528	1,634,342
Total revenues	<u>121,200,874</u>	<u>123,872,582</u>	<u>133,852,703</u>	<u>9,980,121</u>
Expenditures				
Current:				
General government	15,012,687	16,191,098	14,051,969	2,139,129
Public safety	37,732,045	39,890,944	36,145,575	3,745,369
Transportation	47,857	47,857	47,857	-
Economic and physical development	2,984,131	3,342,615	2,853,367	489,248
Human services	31,624,575	33,562,131	27,786,949	5,775,182
Cultural and recreational	2,655,765	4,316,492	4,063,020	253,472
Intergovernmental:				
Education	25,963,271	25,963,271	25,963,271	-
Debt service	6,983,801	7,600,641	7,600,356	285
Total expenditures	<u>123,004,132</u>	<u>130,915,049</u>	<u>118,512,364</u>	<u>12,402,685</u>
Revenues over (under) expenditures	<u>(1,803,258)</u>	<u>(7,042,467)</u>	<u>15,340,339</u>	<u>22,382,806</u>
Other financing sources (uses):				
Transfers from other funds	1,050,000	3,070,657	2,782,657	(288,000)
Transfers to other funds	(2,450,000)	(8,513,292)	(7,475,292)	1,038,000
Lease and subscription liabilities issued	-	477,731	477,730	(1)
Appropriated fund balance	3,218,258	12,022,371	-	(12,022,371)
Contingency	(15,000)	(15,000)	-	15,000
Total other financing sources (uses)	<u>1,803,258</u>	<u>7,042,467</u>	<u>(4,214,905)</u>	<u>(11,257,372)</u>
Revenues and Other Financing Sources over expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	11,125,434	<u>\$ 11,125,434</u>
Fund balances:				
Fund balance, beginning			<u>60,217,439</u>	
Fund balance, ending			<u>\$ 71,342,873</u>	
A legally budgeted Tax Revaluation Fund is consolidated into the General Fund for reporting purposes:				
Investment Earnings			4,174	
Revaluation Expense			(52,500)	
Transfer from General Fund			200,000	
Fund balance, beginning of year			65,655	
A legally adopted Economic Development Fund is consolidated into the General Fund for reporting purposes:				
Sale of Assets			306,000	
Transfer to Other Funds			(1,597,084)	
Fund Balance, Beginning			2,832,219	
Fund balance, ending (Exhibit 4)			<u>\$ 73,101,337</u>	

The notes to the financial statements are an integral part of this statement.

Nash County, North Carolina
Statement of Net Position
Proprietary Funds
June 30, 2025

	Major			Total	Governmental
	Water and Sewer Fund	Solid Waste Fund	Northern Nash Water System Fund		Internal Service Funds
ASSETS					
Current assets:					
Cash and investments	\$ 2,028,322	\$ 4,181,530	\$ -	\$ 6,209,852	\$ 1,141,561
Accounts receivable (net)	472,135	1,681	140,196	614,012	100
Restricted cash and investments	149,692	-	16,959	166,651	-
Due from other governments	282,226	73,907	1,563,336	1,919,469	-
Due from other funds	-	1,740,565	-	1,740,565	-
Total current assets	2,932,375	5,997,683	1,720,491	10,650,549	1,141,661
Noncurrent assets:					
Capital assets:					
Land, improvements and construction in progress	-	308,185	11,344,527	11,652,712	-
Other capital assets, net of depreciation	26,133,801	1,821,726	-	27,955,527	-
Total capital assets	26,133,801	2,129,911	11,344,527	39,608,239	-
Total noncurrent assets	26,133,801	2,129,911	11,344,527	39,608,239	-
Total assets	29,066,176	8,127,594	13,065,018	50,258,788	1,141,661
DEFERRED OUTFLOWS OF RESOURCES					
Pension deferrals	297,515	92,579	-	390,094	-
OPEB deferrals	15,557	27,866	-	43,423	-
Total deferred outflows of resources	313,072	120,445	-	433,517	-
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION					
Current liabilities:					
Accounts Payable	186,364	340,533	19,694	546,591	897,285
Accrued interest payable	18,585	-	9,081	27,666	-
Due to other funds	-	-	1,740,565	1,740,565	-
Current portion of compensated absences	21,218	16,035	2,654	39,907	-
Current portion of long-term debt	633,100	-	363,611	996,711	-
Customer deposits	149,692	-	16,959	166,651	-
Advance payment - interlocal agreement	-	-	-	-	-
Total current liabilities	1,008,959	356,568	2,152,564	3,518,091	897,285
Noncurrent liabilities:					
Non-current portion of long-term debt	9,078,600	-	5,090,556	14,169,156	-
Net pension liability	557,776	173,567	-	731,343	-
OPEB liability	468,075	838,418	-	1,306,493	-
Accrued landfill closure and post-closure costs	-	3,591,954	-	3,591,954	-
Compensated absences	37,535	20,092	7,962	65,589	-
Total noncurrent liabilities	10,141,986	4,624,031	5,098,518	19,864,535	-
Total liabilities	11,150,945	4,980,599	7,251,082	23,382,626	897,285
DEFERRED INFLOWS OF RESOURCES					
Pension deferrals	12,603	3,921	-	16,524	-
OPEB deferrals	43,749	78,364	-	122,113	-
Total deferred inflows of resources	56,352	82,285	-	138,637	-
NET POSITION					
Net investment in capital assets	16,422,101	2,129,911	5,890,360	24,442,372	-
Restricted	200,350	-	3,150	203,500	-
Unrestricted	1,549,500	1,055,244	(79,574)	2,525,170	244,376
Total net position	\$ 18,171,951	\$ 3,185,155	\$ 5,813,936	\$ 27,171,042	\$ 244,376

The notes to the financial statements are an integral part of this statement.

Nash County, North Carolina
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For The Year Ended June 30, 2025

	Major			Totals	Governmental
	Water and Sewer	Solid Waste	Northern Nash Water System Fund		Internal Service Funds
Operating Revenues:					
Charges for sales and services	\$ 3,219,730	\$ 3,246,449	\$ 888,094	\$ 7,354,273	\$ 580,775
Other operating revenue	-	-	13,343	13,343	-
Total operating revenues	3,219,730	3,246,449	901,437	7,367,616	580,775
Operating Expenses:					
Water and sewer operations	2,281,446	-	625,936	2,907,382	-
Solid waste disposal operations	-	3,601,590	-	3,601,590	-
Depreciation	896,508	171,036	-	1,067,544	-
Insurance claims	-	-	-	-	985,361
Wellness costs	-	-	-	-	91,720
Total operating expenses	3,177,954	3,772,626	625,936	7,576,516	1,077,081
Operating income (loss)	41,776	(526,177)	275,501	(208,900)	(496,306)
Nonoperating Revenues (Expenses)					
Interest and fees paid	(229,038)	-	(59,071)	(288,109)	-
Investment earnings	102,257	310,616	13,064	425,937	59,123
Scrap tire disposal tax	-	180,876	-	180,876	-
Solid waste disposal tax	-	44,561	-	44,561	-
White goods disposal tax	-	50,434	-	50,434	-
Insurance proceeds	-	58,000	-	58,000	-
Gain (loss) on disposal of assets	-	15,000	-	15,000	-
Total Nonoperating Revenues(Expenses)	(126,781)	659,487	(46,007)	486,699	59,123
Income (loss) before contributions and transfers	(85,005)	133,310	229,494	277,799	(437,183)
Capital contributions	275,500	-	375,918	651,418	-
Transfers from other funds	50,000	-	-	50,000	-
Change in net position	240,495	133,310	605,412	979,217	(437,183)
Net position, beginning, restated (see Note VIII)	17,931,456	3,051,845	5,208,524	26,191,825	681,559
Total net position, ending	\$ 18,171,951	\$ 3,185,155	\$ 5,813,936	\$ 27,171,042	\$ 244,376

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The notes to the financial statements are an integral part of this statement.

**Nash County, North Carolina
Statement of Cash Flows
Proprietary Funds
For The Year Ended June 30, 2025**

	Major			Totals June 30, 2024	Governmental Activities Internal Service Funds
	Water and Sewer	Solid Waste	Northern Nash Water System Fund		
Cash flows from operating activities:					
Cash received from customers	\$ 3,175,689	\$ 3,277,620	\$ 893,099	\$ 7,346,408	\$ 580,675
Cash paid for goods and services	(1,610,185)	(2,845,910)	(508,618)	(4,964,713)	(1,006,339)
Cash paid to employees for services	(615,124)	(881,571)	(112,375)	(1,609,070)	-
Customer deposits	8,258	-	2,077	10,335	-
Net cash provided (used) by operating activities	<u>958,638</u>	<u>(449,861)</u>	<u>274,183</u>	<u>782,960</u>	<u>(425,664)</u>
Cash flows from noncapital financing					
Change in due to (from) other funds	-	-	1,104,509	1,104,509	-
Transfers in (out)	636,056	(1,740,565)	-	(1,104,509)	-
Disposal Taxes and Recycling Grant	-	275,871	-	275,871	-
Transfers from other funds	50,000	-	-	50,000	-
Net cash provided (used) by noncapital financial activities	<u>686,056</u>	<u>(1,464,694)</u>	<u>1,104,509</u>	<u>325,871</u>	<u>-</u>
Cash flows from capital and related financing activities:					
Capital contributions	137,000	-	290,407	427,407	-
Proceeds from long term debt	-	-	(42,498)	(42,498)	-
Principal paid on long-term debt	(621,100)	-	(363,611)	(984,711)	-
Interest paid on long term debt	(230,714)	-	(59,923)	(290,637)	-
Sale of assets / Insurance proceeds	-	73,000	-	73,000	-
Acquisition of capital assets	(70,304)	(1,311,966)	(1,262,221)	(2,644,491)	-
Net cash provided (used) by capital and related financing activities	<u>(785,118)</u>	<u>(1,238,966)</u>	<u>(1,437,846)</u>	<u>(3,461,930)</u>	<u>-</u>
Cash flows from investing activities:					
Investment earnings	102,257	310,616	13,064	425,937	59,123
Net cash flows from investing activities	<u>102,257</u>	<u>310,616</u>	<u>13,064</u>	<u>425,937</u>	<u>59,123</u>
Net increase (decrease) in cash and cash equivalents	961,833	(2,842,905)	(46,090)	(1,927,162)	(366,541)
Cash and cash equivalents, July 1	<u>1,216,181</u>	<u>7,024,435</u>	<u>63,049</u>	<u>8,303,665</u>	<u>1,508,102</u>
Cash and cash equivalents, June 30	<u>\$ 2,178,014</u>	<u>\$ 4,181,530</u>	<u>\$ 16,959</u>	<u>\$ 6,376,503</u>	<u>\$ 1,141,561</u>

The notes to the financial statements are an integral part of this statement.

**Nash County, North Carolina
Statement of Cash Flows
Proprietary Funds
For The Year Ended June 30, 2025**

	Major			Totals June 30, 2024	Governmental Activities Internal Service Funds
	Water and Sewer	Solid Waste	Northern Nash Water System Fund		
Reconciliation of operating income to net cash provided by operating activities:					
Operating income (loss)	\$ 41,776	\$ (526,177)	\$ 275,501	\$ (208,900)	\$ (496,306)
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation	896,508	171,036	-	1,067,544	-
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	(44,041)	31,172	(8,338)	(21,207)	(100)
(Increase) decrease in deferred outflows of resources for pensions	50,227	15,629	-	65,856	-
(Increase) decrease in deferred outflows of resources for OPEB	4,779	14,590	-	19,369	-
Increase (decrease) in accounts payable and accrued liabilities	62,655	(25,089)	578	38,144	70,742
Increase (decrease) in deferred inflows of resources for pensions	1,594	495	-	2,089	-
Increase (decrease) in deferred inflows of resources for OPEB	(31,801)	(56,961)	-	(88,762)	-
Increase (decrease) in customer deposits	8,258	-	2,077	10,335	-
Increase (decrease) in net pension liability	(11,104)	(3,455)	-	(14,559)	-
Increase (decrease) in accrued postclosure liability	-	10,322	-	10,322	-
Increase (decrease) in compensated absences	21,669	(6,403)	4,365	19,631	-
Increase (decrease) in OPEB liability	(41,882)	(75,020)	-	(116,902)	-
Total adjustments	916,862	76,316	(1,318)	991,860	70,642
Net cash provided (used) by operating activities	\$ 958,638	\$ (449,861)	\$ 274,183	\$ 782,960	\$ (425,664)

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Nash County, North Carolina
Statement of Fiduciary Net Position
Fiduciary Fund
June 30, 2025

	Custodial Funds
ASSETS	
Cash and investments	\$ 101,708
Taxes receivable for other governments, net	475,544
Total assets	577,252
 LIABILITIES	
Due to other governments	396,375
Total liabilities	396,375
 NET POSITION	
Restricted for:	
Individuals, organizations, and other governments	180,877
Total fiduciary net position	\$ 180,877

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The notes to the financial statements are an integral part of this statement.

Nash County, North Carolina
Statement of Changes in Fiduciary Net Position
Fiduciary Fund
For the Year Ended June 30, 2025

	Custodial Funds
ADDITIONS	
Ad valorem taxes for other governments	\$ 7,116,379
Collections on behalf of inmates	616,052
Total additions	7,732,431
 DEDUCTIONS	
Tax distributions to other governments	7,082,508
Payments on behalf of inmates	596,805
Total deductions	7,679,313
Net increase (decrease) in fiduciary net position	53,118
Net position, beginning	127,759
Net position, ending	\$ 180,877

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**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE I: Summary of Significant Accounting Policies

The accounting policies of Nash County, North Carolina, and its discretely presented component units conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies:

A. Reporting Entity

Nash County is located in the eastern part of North Carolina in the coastal plains area and has a population of approximately 95,500. The County Seat is located in Nashville, North Carolina. The County, which is governed by a seven-member board of commissioners, is one of the 100 counties established in North Carolina under North Carolina General Statute 153A-10. As required by generally accepted accounting principles, these financial statements present the County and its component units, legally-separate entities for which the County is financially accountable.

Blended Component Units

Central Nash Water and Sewer District (Central Nash) exists to provide and maintain water and sewer services for residents within the District. Under state law (G.S. 162A-89), the County's Board of Commissioners serves as the governing board for the District and there is a financial benefit between the District and County. Central Nash was reported as an enterprise fund in the County's financial statements. The District does not issue separate financial statements.

Component Units

The County's three discretely presented component units described below are reported in separate combining government-wide financial statements.

• **Nash County Tourism Development Authority**

The fifteen members of the Nash County Tourism Development Authority's governing board, including the Chairman are appointed by the County. The Finance Officer for the County serves as ex-officio Finance Officer for the Authority. The County levies, collects, and remits a room occupancy tax on behalf of the Authority. The Authority, which has a June 30 year-end, is presented as a Component Unit.

• **Nash Health Care Systems and Subsidiaries of Nash County, North Carolina**

Nash Health Care Systems and Subsidiaries of Nash County is a Hospital Authority created pursuant to Article 12 of Chapter 131E of the North Carolina General Statutes (formerly Article 12 of Chapter 131). The subsidiaries are not-for-profit entities established under section 501(c)(3) of the Internal Revenue Code. The County appoints the fifteen-member governing board of the Authority, and there is a potential financial benefit/burden to the County. The Authority includes the operations of Nash Hospitals Inc. and subsidiary, Nash Community Health Services, Inc., Nash MSO, In., Nash Medical Development Authority, NHCS Physicians, Inc., and Nash Health Care Foundation. The County leases the hospital facilities to the Authority in accordance with a thirty-year operating agreement (Note 5). The Authority, which has a June 30 year-end, is presented as a component unit.

• **Nash County ABC Board**

The five members of the Nash County ABC Board's governing board are appointed by the County. The ABC Board is required by State Statute to distribute its surplus to the General Fund of the County. The ABC Board which has a June 30 year-end, is presented as a component unit.

Complete financial statements for each of the individual component units may be obtained at the administrative offices of those entities as follows:

Nash County Tourism Development Authority
120 W. Washington Street, Suite 3072
Nashville, NC 27856

Nash County ABC Board
1206 Eastern Avenue
Nashville, NC 27856

Nash Health Care Systems and Subsidiaries of Nash County
Nash General Hospital
2460 Curtis Ellis Drive
Rocky Mount, NC 27804

NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

B. Basis of Presentation – Basis of Accounting

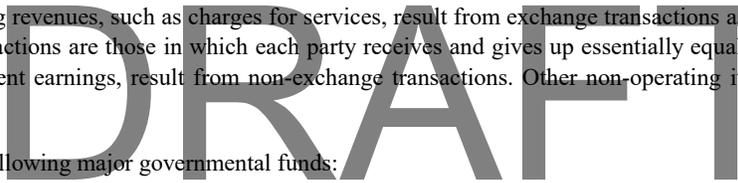
Basis of Presentation, Measurement Focus - Basis of Accounting

Government-wide Statements: The statement of net position and the statement of activities display information about the primary government net position (the County) and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. Interfund services provided and used are not eliminated in the process of consolidation. These statements distinguish between the *governmental* and *business-type* activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County’s governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the County’s funds, including its fiduciary funds. Separate statements for each fund category – *governmental, proprietary, and fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from non-exchange transactions. Other non-operating items such as investment earnings are ancillary activities.



The County reports the following major governmental funds:

General Fund - The General Fund is the primary operating fund of the County. It is used to account for all financial resources of the general government, except those required to be accounted for in another fund. The Revaluation Fund is a legally budgeted fund under North Carolina General Statutes; however, for statement presentation in accordance with GASB Statement No. 54, it is consolidated in the General Fund. Additionally, the County has legally adopted an Economic Development Fund. Under GASB 54 guidance, the Economic Development Fund is consolidated in the General Fund. The budgetary comparisons for the Revaluation Fund and the Economic Development Fund have been included in the supplemental information.

American Rescue Plan Fund: The fund is used to account for resources provided by the government to assist with COVID relief.

Opioid Settlement Fund: The fund is used to account for settlements received to battle the opioid crisis.

State Grants Capital Project Fund: The fund is used to account for OSBM and SCIF grants received for various capital projects.

The County reports the following major enterprise funds:

Water and Sewer Fund: This fund is used to account for Central Nash water and sewer operations.

Solid Waste Fund: This fund is used to account for the County's solid waste disposal operations and convenience center operations.

Northern Nash Water System Fund: This fund is used to account for the Northern Nash area operations and the cost of providing water lines to service the Northern Nash area.

Internal Service Fund - The Employee Healthcare Benefits and the Workers' Compensation Fund are used to account for cost of the County's healthcare and workers' compensation.

**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

The County reports the following fund types:

Custodial Funds. Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. Custodial funds are used to account for assets the County holds on behalf of others that meet certain criteria. The County maintains the following custodial funds: the Municipal Tax Fund, which accounts for ad valorem and vehicle property taxes that are billed and collected by the County for various municipalities within the County but are not revenues to the County, and the Jail Inmate Pay Fund, which holds cash deposits made to inmates as payment for work performed while incarcerated as well as cash collections for the benefit of inmates from their friends and families.

Non-major Funds - The County has several special revenue funds: Rural Operating Assistance Program Fund, Fire Districts Fund, Emergency Telephone System Fund, Controlled Substance Fund, Federal Asset Forfeiture Fund, Storm Water Maintenance Fund, Tourism Fund, Homeland Security Grant Fund, Single Family Rehab Fund, Urgent Repair Program Fund, CDBG Grant Fund, Hazard Mitigation Plan Fund, Storm Debris Removal Fund, COVID 19 Grant Project Fund, Representative Payee Fund, Fines and Forfeitures Fund, CDBG - CV Grant Fund, and the Downeast Home Consortium Fund. The County has several capital project funds: Capital Reserve Fund, Middlesex Industrial Park Fund, Senior Center/Miracle Park Fund, School Capital Project Fund, Animal Facility Project Fund, Highspeed Internet Project Fund, Detention Facility Project Fund, NCRB Build Ready Site Grant Fund, Senior Center Expansion Project Fund, and Hwy 97 Industrial Park Fund.

In accordance with North Carolina General Statutes, all funds of the County are maintained during the year using the modified accrual basis of accounting.

Government-wide, Proprietary, and Fiduciary Fund Financial Statements. The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide, proprietary fund, and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

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, including special assessments. 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 non-operating 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 of the County enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation/amortization on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Governmental Fund Financial Statements. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Issuances of general long-term debt and acquisitions under leases and IT subscriptions are reported as other financing sources.

The County considers all revenues available if they are collected within 90 days after year-end, except for property taxes. Ad valorem property taxes are not accrued as a revenue because the amount is not susceptible to accrual. At June 30, taxes receivable for property other than motor vehicles are materially past due and are not considered to be an available resource to finance the operations of the current year. As of September 1, 2013, State law altered the procedures for the assessment and collection of property taxes on registered motor vehicles in North Carolina. Effective with this change in the law, the State of North Carolina is responsible for billing and collecting the property taxes on registered motor vehicles on behalf of all municipalities and special tax districts. Property taxes are due when vehicles are registered. The billed taxes are applicable to the fiscal year in which they are received. Uncollected taxes that were billed in periods prior to September 1, 2013 and for limited registration plates are shown as a receivable in these financial statements and are offset by deferred inflows of resources.

**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

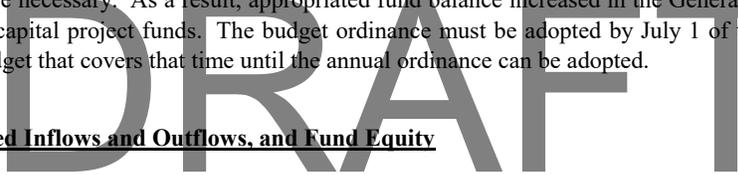
Sales taxes and certain intergovernmental revenues collected and held by the State at year-end on behalf of the County are recognized as revenue. Intergovernmental revenues and sales and services are not susceptible to accrual because generally they are not measurable until received in cash. All taxes, including those dedicated for specific purposes are reported as general revenues rather than program revenues. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been satisfied.

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus when program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the County’s policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

C. Budgetary Data

The County’s budgets are adopted as required by the North Carolina General Statutes. An annual budget is adopted for the General Fund, the special revenue funds (excluding grant projects), and enterprise funds. All annual appropriations lapse at fiscal year-end. Project ordinances are adopted for the special revenue grant funds, capital project funds and the enterprise capital project funds, which are consolidate with the operating funds for reporting purposes.

All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the departmental level for the General Fund and at the functional level for the Special Revenue and the Enterprise Funds, and at the project level for the Capital Project Funds. The County Manager is authorized by the budget ordinance to transfer appropriations between departments (or function levels, as applicable) within a fund up to \$5,000; however, any revisions that alter total expenditures of any fund or that change functional appropriations by more than \$5,000 must be approved by the governing board. During the year, several amendments to the original budget were necessary. As a result, appropriated fund balance increased in the General Fund by \$8,804,113 which is largely the result of transfers to capital project funds. The budget ordinance must be adopted by July 1 of the fiscal year or the governing board must adopt an interim budget that covers that time until the annual ordinance can be adopted.



D. Assets, Liabilities, Deferred Inflows and Outflows, and Fund Equity

1. Deposits and Investments

All deposits of the County, Nash County Tourism Development Authority, Nash Health Care Systems and Subsidiaries, and Nash County ABC Board are made in board-designated official depositories and are secured as required by G.S. 159-31. The County, Nash County Tourism Development Authority, Nash Health Care Systems and Subsidiaries, and Nash County ABC Board may designate, as an official depository, any bank or savings association whose principal office is located in North Carolina. Also, the County, Nash County Tourism Development Authority, Nash Health Care Systems and Subsidiaries, and Nash County ABC Board may establish time deposit accounts such as NOW and SuperNOW accounts, money market accounts, and certificates of deposit.

State Law [G.S. 159-30(c)] authorizes the County, Nash County Tourism Development Authority, Nash Health Care Systems and Subsidiaries, and Nash County ABC Board to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper and bankers’ acceptances; and the North Carolina Capital Management Trust (NCCMT).

The majority of the County, Nash County Tourism Development Authority, Nash Health Care Systems and Subsidiaries, and Nash County ABC Board’s investments are carried at fair value. Non-participating interest earnings contracts are accounted for at cost. The NCCMT Government Portfolio, a SEC-registered (2a-7) external investment pool, is measured at amortized cost, which approximates fair value, and is the NCCMT’s share price. Because the NCCMT Government Portfolio has a weighted average maturity of less than 90 days, it is presented as an investment maturity of less than 6 months.

2. Cash and Cash Equivalents

The County pools monies from several funds to facilitate disbursement and investment and to maximize investment income. Therefore, all cash and investments are considered cash and cash equivalents. The Nash County Tourism Development Authority, Nash Health Care Systems and Subsidiaries, and Nash County ABC Board consider demand deposits and investments purchased with an original maturity of three months or less, which are not limited as to use, to be cash and cash equivalents.

**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

3. Restricted Assets

Unexpended debt proceeds are classified as restricted assets because their use is completely restricted to the purpose for which the debt was originally issued. Money in the Tax Revaluation Fund is also classified as restricted assets because its use is restricted per North Carolina General Statute 153A-150. The Reserve Contribution for Middlesex Elementary School is a required annual reserve contribution equivalent to 1/10th of the annual installment for a period of ten years and accumulation equivalent to one annual installment. Unspent loan and grant proceeds as well as unspent settlement proceeds are reflected as restricted cash as well. Customer deposits held by the County in the Utilities Fund before any services are supplied are restricted to the service for which the deposit was collected.

The amount of unspent resources obtained from the Opioid Settlement are restricted to use for specific purposes (i.e., opioid remediation). Accordingly, the assets from the settlement that remain on hand are reported as restricted assets. In addition to the restricted cash shown below, opioid receivables, net, related to the settlement are also reported as restricted assets. The American Rescue Plan Act (ARPA) established the Coronavirus State and Local Fiscal Recovery Funds to support urgent COVID-19 response efforts and replace lost revenue for the eligible state, local, territorial, and tribal governments. These funds are limited to specific purposes. So, until the amounts are assigned to use for a specific purpose they are reported as restricted assets.

Governmental Activities

General Fund	Tax Revaluation	\$ 217,329
General Fund	Reserve Contribution - School Debt	457,576
Other Governmental Funds	Unspent grant proceeds	3,794,971
State Grant Capital Project Fund	Unspent grant proceeds	7,303,057
Opioid Settlement Fund	Unexpended Settlement	3,173,179
ARPA Grant Funds	Unspent grant proceeds	5,439,043
Total Governmental Activities		20,385,155

Business-Type Activities

Water and Sewer Fund	Customer Deposits	149,692
Northern Nash Water System	Customer Deposits	16,959
Total Business-Type Activities		166,651

Total Restricted Cash	\$ 20,551,806
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4. Ad Valorem Taxes Receivable

In accordance with State law [G.S. 105-347 and G.S. 159-13(a)], the County levies ad valorem taxes on property other than motor vehicles July 1, the beginning of the fiscal year. The taxes are due on September 1 (lien date); however, penalties and interest do not accrue until the following January 6. These taxes are based on the assessed values as of January 1, 2024.

5. Lease Receivable

The County's lease receivable is measured at the present value of lease payments expected to be received during the lease term. There are no variable components under the lease agreement. A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

6. Allowance for Doubtful Accounts

All receivables that historically experience uncollectible accounts are shown net of an allowance for doubtful accounts. This amount is estimated by analyzing the percentage of receivables that were written off in prior years.

7. Inventory and Prepaid Items

The inventories of the ABC Board are valued at the lower of cost or net realizable value using the first-in, first-out method. 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. Prepaid items for the County's governmental funds are treated using the consumption method.

**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

8. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets received prior to July 1, 2015 are recorded at their estimated fair value at the date of donation. Donated capital assets received after July 1, 2015 are recorded at acquisition value. Minimum capitalization costs are: \$5,000 for all asset categories. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

The County holds title to certain Nash Community College and Nash County Public Schools properties that have not been included in capital assets. The properties have been deeded to the County to permit installment purchase financing of acquisition and construction costs and to permit the County to receive refunds of sales tax paid for construction costs. Agreements between the County and Nash Community College and Nash County Public Schools give those entities the facilities, and provide that the County will convey title to the property back to the respective entities, once all restrictions of the financing agreements and all sales tax reimbursement requirements have been met. The properties are reflected as capital assets in the financial statements of Nash Community College and Nash County Public Schools, respectively.

The County's capital assets also include certain right to use assets. These right to use assets arise in association with agreement where the County reports a lease (only applies when the County is the lessee) or agreements where the County reports an Information Technology (IT) Subscription in accordance with the requirements of GASB 87 and GASB 96, respectively.

The right to use lease assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made at or prior to the start of the lease term, less lease incentives received from the lessor at or prior to the start of the lease term, and plus ancillary charges necessary to place the lease asset into service. The right to use lease assets are amortized on a straight-line basis over the life of the related lease.

The right to use IT subscription assets are initially measured at an amount equal to the initial measurement of the subscription liability plus any subscription payments made at the start of the subscription term, if applicable, plus capitalizable initial implementation costs at the start of the subscription term, less any incentives received from the IT subscription vendor at the start of the subscription term. Subscription payments, as well as payments for capitalizable implementation costs made before the start of the subscription term should be reported as a prepayment (asset). Such prepayments should be reduced by any incentives received from the same vendor before the start of the subscription term if a right of offset exists. The net amount of the prepayments and incentives should be reported as an asset or liability, as appropriate, before the start of the subscription term at which time the amount should be included in the initial measurement of the subscription asset. The right to use subscription assets are amortized on a straight-line basis over the subscription term.

Capital assets of the County are depreciated on a straight-line basis over the following estimated useful lives:

	<u>Estimated Useful Lives</u>	
	Primary Government	Component Units
Land Improvements	20 Years	5-40 Years
Buildings	40 Years	20-40 Years
Furniture and Equipment	3-20 Years	2-20 Years
Infrastructure	40 Years	
Vehicles	3-5 years	

9. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflow of resources. This separate financial statement element, *Deferred Outflows of Resources*, represents a consumption of net assets that applies to future periods and so will not be recognized as an expense or expenditure until then. The County has several items that meets this criterion - a charge on refunding that had previously been classified as an asset, pension related deferrals, and OPEB related deferrals. In addition to liabilities, the Statement of Net Position can also 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 future periods and so will not be recognized as revenue until then. The County has five items that meet the criterion for this category - taxes receivable, EMS receivable, prepaid taxes, leases, pension related deferrals, and OPEB related deferrals.

**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

10. Long-Term Obligations

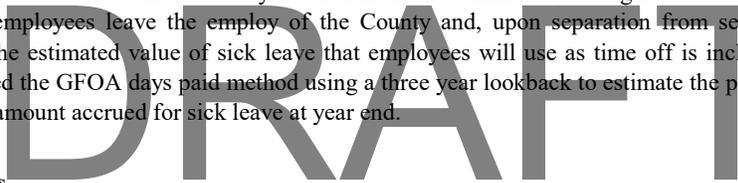
In the government-wide financial statements and in the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method that approximates the effective interest method. Bonds payable are reported net of the applicable bond premiums or discount. Bond issuance costs are expensed in the reporting period in which they are incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as an other financing sources. Premiums received on the debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

11. Compensated Absences

The vacation policies of the County provide for the accumulation of up to thirty days earned vacation leave with such leave being fully vested when earned. The County's liability for accumulated earned vacation and the salary-related payments is recorded in the governmental activities of the government-wide financial statements. For the County's proprietary funds, an expense and a liability for compensated absences and the salary-related payments are recorded within those funds as the benefits accrue to the employees. The County has assumed a first in, first out method of using accumulated compensated time. The portion of that time estimated to be used in the next fiscal year has been designated as a current liability in the government-wide financial statements.

The sick leave policies of the County provide for an unlimited accumulation of earned sick leave. Sick leave does not vest, but any unused sick leave accumulated at the time of retirement may be used in the determination of length of service for retirement benefit purposes. All sick leave lapses when employees leave the employ of the County and, upon separation from service, no monetary obligation exists. However, a liability for the estimated value of sick leave that employees will use as time off is included in the liability for compensated absences. The County used the GFOA days paid method using a three year lookback to estimate the portion of sick leave that they expect to pay out, and this was the amount accrued for sick leave at year end.



12. Opioid Settlement Funds

In April 2022, drug manufacturer Johnson & Johnson, and three drug distributors, McKesson, AmerisourceBergen, and Cardinal Health, finalized a \$26 billion-dollar nationwide settlement related to multiple opioid lawsuits. These funds will be disbursed to each participating state over an 18-year period according to an allocation agreement reached with all participating states. The majority of these funds are intended for opioid abatement and the distribution of the funds is front loaded. The County received \$835,847 as part of this settlement in Fiscal Years 2025. Per the terms of the MOA, the County created a special revenue fund, the Opioid Settlement Fund, to account for these funds. All funds are to be used for opioid abatement and remediation activities.

The MOA offers several options for expending the funds. Option A will allow the County to fund one or more highimpact strategies from a list of evidence-based strategies to combat the opioid epidemic. Option B will allow a wider array of strategies to address the impact of the opioid epidemic. Under the MOA, the County may spend opioid settlement funds on opioid remediation strategies authorized under Option A or Option B, or both. Prior to expending opioid settlement funds, authorization is required by budget or resolution. As of June 30, 2025, the County has authorized the use of Option A for opioid settlement funds. High-Impact Opioid Abatement Strategies and treatments approved include Strategic Planning and Agency Coordination, Recovery Support Services, Post Overdose Response, Evidence Based Treatment, Recovery Support Housing, and Post Incarceration Reentry.

Thus far, the amounts the County has received or will receive qualify as an exchange or exchange-like transaction.

In FY25 the County applied the exchange and exchange-like transactions guidance to these transactions. Accordingly, the cash received during the year of \$835,847 was recognized in the Opioid Settlement Major Special Revenue Fund.

**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

A reduction in revenue was recognized for Governmental Activities. This amount was calculated as follows:

		<u>Governmental Activities</u>
<u>Accrual basis of accounting</u>		
County's Share of North Carolina's Unpaid Aggregate Settlements through FY 25	\$ 7,173,698	
Less: Allowance for uncollectible accounts	(717,370)	
Opioid Settlement receivable at June 30, 2025	\$ 6,456,328	
County's Share of North Carolina's Unpaid Aggregate Settlements through FY 24	\$ 8,009,545	
Less: Allowance for uncollectible accounts	(800,955)	
Opioid Settlement receivable at June 30, 2024	\$ 7,208,590	
Accrual basis revenue previously recognized		\$ (752,262)

13. Reimbursements for Pandemic-related Expenditures

In fiscal year 2021, the American Rescue Plan Act (ARPA) established the Coronavirus State and Local Fiscal Recovery Funds to support urgent COVID-19 response efforts and replace lost revenue for eligible state, local, territorial, and tribal governments. The County was allocated \$18,316,281 of fiscal recovery funds to be paid in two equal installments. The first installment of \$9,158,141 was received in June 2021. The second installment was received in June 2022. The ARPA Committee, appointed by the County Manager, elected to use the Standard Deduction of \$10,000,000 for revenue replacement. As of June 30, 2025 the ARPA Committee and Board of Commissioners have approved spending and transfers to the General Fund for general services to cover salary and benefits for Parks and Recreation services, Administrative services and Law Enforcement services in the amount of \$5,017,028 and spending for Water and Sewer Infrastructure of \$576,982. The remaining funds of \$12,722,271 are designated for Water and Sewer Infrastructure projects and broadband. At June 30, 2025, the County has spent \$12,877,238 of these funds.

The unspent amount of funds, \$5,439,043, on hand (total allocation of \$18,316,281 minus total spent to date of \$12,877,238) is reported in the American Rescue Plan Major Special Revenue Fund as an asset with an offsetting amount reported as unearned revenues, a liability. As the use of these remaining funds are determined, the amount will be transferred to the appropriate fund(s) and the revenue will be recognized.

14. Net Position/Fund Balances

Net Position

Net position in government-wide and proprietary fund financial statements is classified as net investment in capital assets; restricted and unrestricted. Restricted net position represents constraints on resources that are either a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or b) imposed by law through state statute.

Fund Balances

In the governmental fund financial statements, fund balance is composed of four classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent.

The governmental fund types classify fund balances as follows:

Non-Spendable Fund Balance – This classification includes amounts that cannot be spent because they are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact.

Prepaid Items – portion of fund balance that is not an available resource because it represents the year-end balance of prepaid items, which are not spendable resources.

Leases - portion of fund balance that is not an available resource because it represents the year-end balance of the lease receivable in excess of the deferred inflow of resources for the lease receivable, which is not a spendable resource.

**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

Restricted Fund Balance - This classification includes revenue sources that are restricted to specific purposes externally imposed by creditors or imposed by law. Restricted fund balance is summarized as follows:

Restricted for Stabilization by State Statute - North Carolina G.S. 159-8 prohibits units of government from budgeting or spending a portion of their fund balance. This is one of several statutes enacted by the North Carolina State Legislature in the 1930's that were designed to improve and maintain the fiscal health of local government units. Restricted by State statute (RSS), is calculated at the end of each fiscal year for all annually budgeted funds. The calculation in G.S. 159-8(a) provides a formula for determining what portion of fund balance is available for appropriation. The amount of fund balance not available for appropriation is what is known as "restricted by State statute". *Appropriated fund balance in any fund shall not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget.* Per GASB guidance, RSS is considered a resource upon which a restriction is "imposed by law through constitutional provisions or enabling legislation." RSS is reduced by inventories and prepaids as they are classified as nonspendable. Outstanding Encumbrances are included within RSS. RSS is included as a component of Restricted Net position and Restricted fund balance on the face of the balance sheet.

Restricted for General Government - portion of fund balance that is restricted by revenue source for Shell Building projects.

Restricted for Human Services - portion of fund balance that is restricted by revenue source for human services health program and portion of fund balance that can only be used to benefit beneficiaries under the Social Security's Representative Payee Program.

Restricted for Public Safety - portion of fund balance that is restricted by revenue source for the Inspections department, Emergency Telephone System Fund, Fire Protection, Controlled Substance, Federal Asset Forfeiture for law enforcement, Homeland Security, Public Safety Radio Projects, and the Detention Facility Project.

Restricted for Economic Development - portion of fund balance that is restricted by revenue source for Economic Development through Travel and Tourism, Stormwater maintenance, CDBG Projects and Corporate Park Projects.

Restricted for Opioid Settlement - portion of fund balance that is restricted for opioid recovery efforts.

Restricted for Transportation - portion of fund balance that is restricted by revenue source for the rural operating assistance program.

Restricted for Education - portion of fund balance that has been restricted by revenue source for school construction.

Restricted fund balance/net position on Exhibit 1 varies from Exhibit 3 by the amount of the Register of Deeds' Pension Plan of \$104,866.

Committed Fund Balance - Portion of fund balance that can only be used for specific purpose imposed by resolution of the County's Board of Commissioners (highest level of decision making authority). Any changes or removal of specific purposes requires majority action by the Board of Commissioners.

Committed for Public Safety - portion of fund balance that can only be used for Public Safety for Controlled Substance.

Committed for Economic Development - portion of fund balance that can only be used for Economic Development.

Committed for Tax Revaluation - portion of fund balance that can only be used for tax revaluation.

Assigned Fund Balance - portion of fund balance that the County's Board of Commissioners has assigned.

Assigned for Subsequent Year's Expenditures - portion of fund balance that is appropriated in the next year's budget that is not already classified in restricted or committed

Assigned for Capital Projects - portion of fund balance that is assigned by management for debt service for capital projects or capital projects.

Unassigned Fund Balance - portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds. The general fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

Nash County has a revenue spending policy that provides guidance for programs with multiple revenue sources. The Finance Officer will use resources in the following hierarchy: bond proceeds, federal funds, State funds, local non-county funds, and county funds. For purposes of fund balance classification expenditures are to be spent from restricted fund balance first, followed in-order by committed fund balance, assigned fund balance, and lastly unassigned fund balance. The Finance Officer has the authority to deviate from this policy if it's in the best interest of the County.

The County has adopted a minimum fund balance policy for the General Fund which instructs management to conduct business in such a manner that unassigned fund balance as defined by the Governmental Standards Board at the close of each fiscal year, is at equal to no less than 20% of General Fund expenditures. In the event of an emergency of approved one-time use of fund balance in which the reserve falls below the recommended percentage of 20%, the County will adopt a plan to replenish the reserve to the policy standard within 36 months.

The following schedule provides management and citizens with information on the portion of General Fund balance that is available for appropriation:

Total fund balance - General Fund	\$	73,101,337
Less:		
Prepaid assets		33,385
Leases		9,405
Stabilization by State statute		11,095,406
Total available fund balance	\$	61,963,141

15. Defined Benefit Pension Plan

The County participates in two cost-sharing, multiple-employer, defined benefit pension plans that are administered by the State; the Local Governmental Employees' Retirement System (LGERS) and the Registers of Deeds' Supplemental Pension Fund (RODSPF) (collectively, the "state-administered defined benefit pension plans"). For purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net positions of the state-administered defined benefit pension plans and additions to/deductions from the state-administered defined benefit pension plans' fiduciary net positions have been determined on the same basis as they are reported by the state-administered defined benefit pension plans. For this purpose, plan member contributions are recognized in the period in which the contributions are due. The County's employer contributions are recognized when due and the County has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the state-administered defined benefit pension plans. The County is required by State law to administer a public employee retirement system, a single employer defined benefit pension plan, to provide benefits to certain sworn law enforcement officers, the Law Enforcement Officers' Special Separation Allowance (LEOSSA).

16. Accounting Estimates

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

NOTE II: Stewardship, Compliance and Accountability

None noted.

**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE III: Detail Notes on All Funds

A. Assets

1. Deposits

All of the County, Nash County Tourism Development Authority, Nash Health Care Systems and Subsidiaries, and Nash County ABC Board's deposits are either insured or collateralized by using one of two methods. Under the Dedicated Method, all deposits exceeding the federal depository insurance coverage level are collateralized with securities held by the County, Nash County Tourism Development Authority, Nash Health Care Systems and Subsidiaries, and Nash County ABC Board's agent in their respective names. Under the Pooling Method, which is a collateral pool, all uninsured deposits are collateralized with securities held by the State Treasurer's agent in the name of the State Treasurer. Since the State Treasurer is acting in a fiduciary capacity for the County, Nash County Tourism Development Authority, Nash Health Care Systems and Subsidiaries, and Nash County ABC Board, these deposits are considered to be held by their agents in the entities' names. The amount of the pledged collateral is based on an approved averaging method for non-interest bearing deposits and the actual current balance for interest-bearing deposits. Depositories using the Pooling Method report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the County or the ABC Board or with the escrow agent. Because of the inability to measure the exact amount of collateral pledged for the County, Nash County Tourism Development Authority, Nash Health Care Systems and Subsidiaries, and Nash County ABC Board under the Pooling Method, the potential exists for the under-collateralization, and this risk may increase in periods of high cash flows. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each depository that collateralizes public deposits under the Pooling Method.

The State Treasurer enforces standards of minimum capitalization for all pooling method financial institutions. The County relies on the State Treasurer to monitor those financial institutions. The County analyzes the financial soundness of any other financial institution used by the County. The County complies with the provisions of G.S. 159-31 when designating official depositories and verifying that deposits are properly secured. The County and the ABC Board do not have formal policies regarding custodial credit risk for deposits.

At June 30, 2025 the County's deposits had a carrying amount of \$13,797,654 and a bank balance of \$16,115,068. Of the bank balance, \$250,000 was covered by federal depository insurance; and the remaining in interest bearing deposits was covered by collateral held under the Pooling Method. At June 30, 2025, Nash County had \$3,525 cash on hand.

At June 30, 2025, the carrying amount of deposits for the Nash County Tourism Development Authority's deposits was \$924,830 and a bank balance of \$924,830. Of the bank balance, \$250,000 was covered by federal depository insurance and the remainder was covered by collateral held under the pooling method.

At June 30, 2025, the carrying amount of deposits for the Nash Health Care Systems and Subsidiaries' deposits was \$41,387,104 and a bank balance of \$44,458,290. As of June 30, 2025, Systems held \$6,613 in petty cash included within cash and cash equivalents.

At June 30, 2025, the ABC Board's deposit had a carrying amount of \$5,391,265 and a bank balance of \$5,370,742. The ABC's deposits rest with banks who have chosen the pooling method of collateralization. Of the bank balance, \$250,000 was covered by federal depository insurance and \$250,000 was covered by collateral held by the State Treasurer.

2. Investments

At June 30, 2025, the County had the following investments and maturities:

	Valuation Measurement Method	Fair Value	Less Than 6 Months	6-12 Months	Greater Than One Year	% Concentration
NCCMT - Government Portfolio	Fair Value-Level 1	\$ 102,596,324	\$ 102,596,324	\$ -	\$ -	100%
Total		<u>\$ 102,596,324</u>	<u>\$ 102,596,324</u>	<u>\$ -</u>	<u>\$ -</u>	<u>100%</u>

At June 30, 2025, the TDA had \$1,199,172 invested with the North Carolina Capital Management Trust's Government Portfolio.

**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

All investments are measured using the market approach: using prices and other relevant information generated by market transactions involving identical or comparable assets or a group of assets.

Level of fair value hierarchy: Level 1: Debt securities valued using directly observable, quoted prices (unadjusted) in active markets for identical assets. Level Two debt securities are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

Interest Rate Risk - This is the risk that changes in interest rates will adversely affect the fair value of an investment. The County's policy limits its exposure to fair value losses from rising interest rates by limiting its investment portfolio to no less than 20% maintained in liquid investments at any point in time.

Credit Risk - State law limits investments in commercial paper to the top rating issued by nationally recognized statistical rating organizations (NRSROs). The County policy allows investments in the NC Capital Management Trust Government Portfolio, US Treasury Securities, US Agency Securities specifically authorized in NCGS 159 and rated no lower than AAA, and commercial paper meeting the requirements of NCGS 159. The County's and TDA's investments in the NC Capital Management Trust Government Portfolio carried a credit rating of AAA-mf by Stand & Poor's as of June 30, 2025. The TDA has no policy on credit risk. These amounts are included within cash on the statement of net position.

Concentration of Credit Risk - The County limits amounts invested in US Treasury of Agencies to no more than 20% of total investments and commercial paper to no more than 10% per investment. A minimum of 20% of available investments must be liquid. At June 30, 2025, all of the County's investments were in the NCCMT - Government Portfolio.

3. Property Tax - Use-Value Assessment on Certain Lands

In accordance with the general statutes, agriculture, horticulture, and forest land may be taxed by the County at the present-use value as opposed to market value. When the property loses its eligibility for use-value taxation, the property tax is recomputed at market value for the current year and the three preceding fiscal years, along with the accrued interest from the original due date. This tax is immediately due and payable. The following are property taxes that could become due if present use-value eligibility is lost. These amounts have not been recorded in the financial statements.

Year	Levied	Tax	Interest	Total
2021	\$	2,849,829	\$ 933,319	\$ 3,783,148
2022		2,820,272	669,815	3,490,087
2023		2,756,864	406,637	3,163,501
2024		2,718,332	400,954	3,119,286
Total	\$	11,145,297	\$ 2,410,725	\$ 13,556,022

4. Receivables

Receivables at the government-wide level at June 30, 2025, were as follows:

	Accounts	Taxes and Related Accrued Interest	Lease Receivable	Total
Governmental Activities:				
General	\$ 11,883,732	\$ 2,846,937	\$ 481,424	\$ 15,212,093
Other Governmental	890	-	-	890
Total Receivables	11,884,622	2,846,937	481,424	15,212,983
Allowance for Doubtful Accts.	(8,546,766)	(649,486)	-	(9,196,252)
Total Gov't Activities	\$ 3,337,856	\$ 2,197,451	\$ 481,424	\$ 6,016,731
Business-type Activities:				
Water and Sewer	493,700	-	-	493,700
Northern Nash Water System	163,584	-	-	163,584
Solid Waste	6,508	-	-	6,508
Total Receivables	663,792	-	-	663,792
Allowance for Doubtful Accts.	(49,780)	-	-	(49,780)
Total Business-type	\$ 614,012	\$ -	\$ -	\$ 614,012

**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

The due from other governments that is owed to the County consists of the following:

Governmental Activities:	
Local Option Sales Tax	\$ 6,095,865
Video Programming Tax	27,867
Sales Tax Refund	682,216
Other Reimbursements	3,469,864
Total	\$ 10,275,812
Business-type Activities:	
NCDOR - Disposal Taxes	\$ 73,907
NCDEQ - Drinking Water	1,563,336
Other Reimbursements	282,226
Total	\$ 1,919,469

Lease Receivable

On 07/01/2021, Nash County, NC entered into a 151 month lease as Lessor for the use of Pinestone Media Tower Site. An initial lease receivable was recorded in the amount of \$217,813. As of 06/30/2025, the value of the lease receivable is \$157,132. The lessee is required to make monthly fixed payments of \$1,322. The lease has an interest rate of 0.7270%. The value of the deferred inflow of resources as of 06/30/2025 was \$148,590, and Nash County recognized lease revenue of \$17,306 during the fiscal year. The lessee has 2 extension option(s), each for 60 months.

On 02/01/2025, Nash County, NC entered into a 120 month lease as Lessor for the use of 1006 Eastern Ave. An initial lease receivable was recorded in the amount of \$337,491. As of 06/30/2025, the value of the lease receivable is \$324,292. The lessee is required to make monthly fixed payments of \$2,753. The lease has an interest rate of 0.5140%. The value of the deferred inflow of resources as of 06/30/2025 was \$323,429, and Nash County recognized lease revenue of \$14,062 during the fiscal year.

On 07/01/2021, Nash County, NC entered into a 61 month lease as Lessor for the use of 1006 Eastern Ave. An initial lease receivable was recorded in the amount of \$57,410. As of 06/30/2025, the value of the lease receivable is \$0. The lessee is required to make monthly fixed payments of \$2,488. The lease has an interest rate of 2.76%. The value of the deferred inflow of resources as of 06/30/2025 was \$0 and Nash County recognized lease revenue of \$16,694 during the fiscal year.

Principal and Interest Expected to Maturity

Year Ending June 30	<u>Governmental Activities</u>	
	Principal	Interest
2026	\$ 47,699	\$ 2,681
2027	48,328	2,400
2028	48,967	2,114
2029	49,619	1,823
2030	51,615	1,528
2031-2035	235,196	2,961
Total	\$ 481,424	\$ 13,507

**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

5. Capital Assets

Primary Government

Capital asset activity for the year ended June 30, 2025, was as follows:

<u>Governmental Activities:</u>	Beginning Balances	Increases	Transfers	Retirements	Ending Balances
Capital assets not being depreciated:					
Land	\$ 14,662,648	\$ 336,921	\$ -	\$ (200,000)	\$ 14,799,569
Construction in Progress	48,173,257	11,157,843	(4,024,885)	-	55,306,215
Total capital assets not being depreciated	62,835,905	11,494,764	(4,024,885)	(200,000)	70,105,784
Capital assets being depreciated:					
Land Improvements	3,243,335	65,831	-	-	3,309,166
Infrastructure	1,086,836	-	-	-	1,086,836
Buildings	72,093,227	1,415,450	4,024,885	(14,717)	77,518,845
Vehicles	8,942,784	1,154,425	-	(274,544)	9,822,665
Equipment	19,789,456	1,372,827	-	(271,921)	20,890,362
Total capital assets being depreciated:	105,155,638	4,008,533	4,024,885	(561,182)	112,627,874
Less accumulated depreciation for:					
Land Improvements	539,189	158,535	-	-	697,724
Infrastructure	395,189	31,506	-	-	426,695
Buildings	33,256,746	1,645,612	-	(10,204)	34,892,154
Vehicles	6,483,012	1,114,610	-	(274,544)	7,323,078
Equipment	16,129,618	1,021,652	-	(271,921)	16,879,349
Total accumulated depreciation:	56,803,754	3,971,915	-	(556,669)	60,219,000
Total capital assets being depreciated, net	48,351,884	36,618	4,024,885	(4,513)	52,408,874
	Beginning Balances	Increases	Transfers	Retirements	Ending Balances
Capital assets being amortized:					
Right to use assets:					
Leased equipment	1,023,532	186,548	-	(2,896)	1,207,184
Leased buildings	295,842	56,073	-	-	351,915
IT subscriptions	413,333	291,156	-	(33,814)	670,675
Total right to use assets	1,732,707	533,777	-	(36,710)	2,229,774
Less accumulated amortization for:					
Right to use assets:					
Leased equipment	121,650	231,112	-	(2,896)	349,866
Leased buildings	29,339	85,417	-	-	114,756
IT subscriptions	172,697	156,213	-	(33,814)	295,096
Total accumulated amortization	323,686	472,742	-	(36,710)	759,718
Total capital assets being amortized, net	1,409,021	61,035	-	-	1,470,056
Governmental activity capital assets, net	\$ 112,596,810	\$ 11,592,417	\$ -	\$ (204,513)	\$ 123,984,714

Depreciation/amortization expenses are charged to functions/ program of the governmental activity capital assets as follows:

General Government	\$ 1,876,215
Public Safety	1,914,658
Cultural and Recreational	134,044
Economic and Physical Development	298,794
Human Services	220,946
Total Depreciation Expense	\$ 4,444,657

**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

Business-type activities:

Water and Sewer Fund	Beginning Balances	Increases	Transfers	Retirements	Ending Balances
Capital assets being depreciated:					
Infrastructure	\$ 37,312,652	\$ -	\$ -	\$ -	\$ 37,312,652
Furniture, fixtures, and equipment	53,077	70,304	-	-	123,381
Vehicles	154,245	-	-	-	154,245
Total capital assets being depreciated :	37,519,974	70,304	-	-	37,590,278
Less accumulated depreciation for:					
Infrastructure	10,381,444	883,633	-	-	11,265,077
Furniture, fixtures, and equipment	49,575	11,013	-	-	60,588
Vehicles	128,950	1,862	-	-	130,812
Total accumulated depreciation:	10,559,969	\$ 896,508	\$ -	\$ -	11,456,477
Total capital assets being depreciated, net	26,960,005				26,133,801
Water and Sewer activity capital assets, net	\$ 26,960,005				\$ 26,133,801

Northern Nash Water System (NNWS):

Capital assets not being depreciated:					
Construction in Progress	\$ 10,082,306	\$ 1,262,221	\$ -	\$ -	\$ 11,344,527
Total capital assets not being depreciated:	\$ 10,082,306	\$ 1,262,221	\$ -	\$ -	\$ 11,344,527

Solid Waste Fund

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	Beginning Balances	Increases	Transfers	Retirements	Ending Balances
Capital assets not being depreciated:					
Construction in Progress	\$ 344,714	\$ 10,286	\$ (355,000)	\$ -	-
Land	238,000				238,000
Total capital assets not being depreciated:	582,714	10,286	(355,000)	-	238,000
Capital assets being depreciated:					
Land improvements	1,967,680	790,409	355,000	-	3,113,089
Buildings and building improvements	34,375	-	-	-	34,375
Furniture, fixtures, and equipment	1,445,492	498,272	-	-	1,943,764
Vehicles	16,576	12,999	-	(11,676)	17,899
Total capital assets being depreciated:	3,464,123	1,301,680	355,000	(11,676)	5,109,127
Less accumulated depreciation for:					
Land improvements	1,952,355	8,755	-	-	1,961,110
Buildings and building improvements	24,855	317	-	-	25,172
Furniture, fixtures, and equipment	1,134,255	159,797	-	-	1,294,052
Vehicles	16,576	2,167	-	(11,676)	7,067
Total accumulated depreciation	3,128,041	171,036	-	(11,676)	3,287,401
Total capital assets being depreciated, net	336,082	\$ 1,130,644	\$ 355,000	\$ -	1,821,726
Solid Waste activity capital assets net	\$ 918,796				\$ 2,059,726

**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

Convenience Center Activity	Beginning Balances	Increases	Transfers	Retirements	Ending Balances
Capital assets not being depreciated:					
Land	\$ 70,185	\$ -	\$ -	\$ -	\$ 70,185
Total capital assets not being depreciated:	70,185	-	-	-	70,185
Capital assets being depreciated:					
Land improvements	293,241	-	-	-	293,241
Buildings and building improvements	94,379	-	-	-	94,379
Furniture, fixtures, and equipment	108,667	-	-	-	108,667
Total capital assets being depreciated:	496,287	-	-	-	496,287
Less accumulated depreciation for:					
Land improvements	293,241	-	-	-	293,241
Buildings and building improvements	94,379	-	-	-	94,379
Furniture, fixtures, and equipment	108,667	-	-	-	108,667
Total accumulated depreciation	496,287	-	-	-	496,287
Total capital assets being depreciated, net	-	\$ -	\$ -	\$ -	-
Convenience Center activity capital assets net	70,185				70,185
Total Solid Waste Fund capital assets net	\$ 988,981				\$ 2,129,911
Business-type activities capital assets, net	\$ 38,031,292				\$ 39,608,239

Construction Commitments

The County has active construction projects as of June 30, 2025. The projects include the construction of a new Elementary School, Detention Facility construction and renovation, a new Animal Facility, a Shell Building at Middlesex Corporate Centre, and a Shell Building at Hwy 97 Industrial Park. At June 30, 2025, the County's commitments with contractors are as follows:

<u>Project</u>	<u>Spent to Date</u>	<u>Remaining Commitment</u>
Detention Facility Construction and Renovation	\$ 19,722,481	\$ 1,125,647
Middlesex Corporate Centre Shell Building	1,604,314	995,686
	<u>\$ 21,326,795</u>	<u>\$ 2,121,333</u>

**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

Discretely presented component units:

Activity for the ABC Board for the year ended June 30, 2025 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Capital assets not being depreciated:				
Land	\$ 669,871	\$ -	\$ -	\$ 669,871
Construction in progress	54,700	40,390	-	95,090
Total capital assets not being depreciated	724,571	40,390	-	764,961
Capital assets being depreciated:				
Buildings	3,002,882	-	-	3,002,882
Furniture/equipment	679,963	-	-	679,963
Vehicles	99,276	64,354	-	163,630
Leasehold improvements	89,403	-	-	89,403
Total capital assets being depreciated:	3,871,524	64,354	-	3,935,878
Less accumulated depreciation for:				
Buildings	1,183,910	74,820	-	1,258,730
Furniture/equipment	594,578	62,955	-	657,533
Vehicles	73,494	20,290	-	93,784
Leasehold improvements	58,057	642	-	58,699
Total accumulated depreciation:	1,910,039	158,707	-	2,068,746
Total capital assets being depreciated, net	1,961,485	(94,353)	-	1,867,132
Capital assets, net	\$ 2,686,056	\$ (53,963)	\$ -	\$ 2,632,093

Capital Asset activity for the Nash Health Care Systems and Subsidiaries for the year ended June 30, 2025, was as follows:

	Beginning Balances	Additions	Transfers/ Retirements	Ending Balances
Capital Assets at Cost				
Land	\$ 4,269,210	\$ -	\$ 1,303,378	\$ 5,572,588
Total nondepreciable assets	4,269,210	-	1,303,378	5,572,588
Capital assets being depreciated:				
Land improvements	13,444,243	-	100,755	13,544,998
Buildings and improvements	183,511,755	-	11,492,037	195,003,792
Equipment	207,301,668	39,640,946	(13,930,512)	233,012,102
Right to use assets	975,749	-	-	975,749
Total depreciable assets	405,233,415	39,640,946	(2,337,720)	442,536,641
Total	409,502,625	39,640,946	(1,034,342)	448,109,229
Accumulated Depreciation and Amortization	285,104,105	14,563,664	(537,170)	299,130,599
Capital Assets, net	\$ 124,398,520	\$ 25,077,282	\$ (497,172)	\$ 148,978,630

**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

B. Liabilities

1. Payables

Payables at the government-wide level at June 30, 2025, were as follows :

	Vendors
Governmental Activities:	
General	\$ 4,551,059
Other Governmental	155,227
Internal Service Fund	897,285
Total Governmental Activities	\$ 5,603,571
Business-type Activities:	
Water and Sewer	\$ 186,364
Solid Waste	340,533
Northern Nash Water System	19,694
Total Business-type Activities	\$ 546,591

2. Pension Plan Obligations

a. Local Governmental Employees' Retirement System

Plan Description. The County is a participating employer in the statewide Local Governmental Employees' Retirement System (LGERS), a cost-sharing multiple-employer defined benefit pension plan administered by the State of North Carolina. LGERS membership is comprised of general employees and local law enforcement officers (LEOs) of participating local governmental entities. Article 3 of G.S. Chapter 128 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the state Senate, one appointed by the state House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Local Governmental Employees' Retirement System is included in the Annual Comprehensive Financial Report for the State of North Carolina. The State's Annual Comprehensive Financial Report includes financial statements and required supplementary information for LGERS. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at www.osc.nc.gov.

Benefits Provided. LGERS provides retirement and survivor benefits. Retirement benefits are determined as 1.85% of the member's average final compensation times the member's years of creditable service. A member's average final compensation is calculated as the average of a member's four highest consecutive years of compensation. Plan members are eligible to retire with full retirement benefits at age 65 with five years of creditable service, at age 60 with 25 years of creditable service, or at any age with 30 years of creditable service. Plan members are eligible to retire with partial retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of creditable service (age 55 for firefighters). Survivor benefits are available to eligible beneficiaries of members who die while in active service or within 180 days of their last day of service and who have either completed 20 years of creditable service regardless of age (15 years of creditable service for firefighters and rescue squad members who are killed in the line of duty) or have completed five years of service and have reached age 60. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions. The plan does not provide for automatic postretirement benefit increases. Increases are contingent upon actuarial gains of the plan.

LGERS plan members who are LEOs are eligible to retire with full retirement benefits at age 55 with five years of creditable service as an officer, or at any age with 30 years of creditable service. LEO plan members are eligible to retire with partial retirement benefits at age 50 with 15 years of creditable service as an officer. Survivor benefits are available to eligible beneficiaries of LEO members who die while in active service or within 180 days of their last day of service and who also have either completed 20 years of creditable service regardless of age, or have completed 15 years of service as a LEO and have reached age 50, or have completed five years of creditable service as a LEO and have reached age 55, or have completed 15 years of creditable service as a LEO if killed in the line of duty. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions.

**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

Contributions. Contribution provisions are established by General Statute 128-30 and may be amended only by the North Carolina General Assembly. County employees are required to contribute 6% of their compensation. Employer contributions are actuarially determined and set annually by the LGERS Board of Trustees. The County’s contractually required contribution rate for the year ended June 30, 2025, was 15.04% of compensation for law enforcement officers, 13.63% for general employees and firefighters, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Contributions to the pension plan from the County were \$5,807,144 for the year ended June 30, 2025.

Refunds of Contributions – County employees who have terminated service as a contributing member of LGERS, may file an application for a refund of their contributions. By state law, refunds to members with at least five years of service include 4% interest. State law requires a 60 day waiting period after service termination before the refund may be paid. The acceptance of a refund payment cancels the individual’s right to employer contributions or any other benefit provided by LGERS.

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

At June 30, 2025, the County reported a liability of \$26,594,227 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023. The total pension liability was then rolled forward to the measurement date of June 30, 2024 utilizing update procedures incorporating the actuarial assumptions. The County’s proportion of the net pension liability was based on a projection of the County’s long-term share of future payroll covered by the pension plan, relative to the projected future payroll covered by the pension plan of all participating LGERS employers, actuarially determined. At June 30, 2025, the County’s proportion was 0.394% (measured as of June 30, 2024), which was a decrease of 0.015% from its proportion as of June 30, 2024 (measured as of June 30, 2023).

For the year ended June 30, 2025, the County recognized pension expense of \$7,748,479. At June 30, 2025, 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	\$ 4,660,316	\$ 31,334
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	3,615,469	-
Changes in proportion and differences between County contributions and proportionate share of contributions	102,298	569,507
County contributions subsequent to the measurement date	5,807,144	-
Total	\$ 14,185,227	\$ 600,841

\$5,807,144 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a decrease of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred inflows and outflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:		
2026	\$	2,432,492
2027		5,006,456
2028		747,101
2029		(408,807)
2030		-
Thereafter		-
	\$	7,777,242

Actuarial Assumptions. The total pension liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary Increases	3.25% to 8.25%, which includes a 3.25% inflation and productivity factor
Investment Rate of Return	6.50 percent, net of pension plan investment expense, including inflation

**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

The plan currently uses mortality tables that vary by age, gender, employee group (i.e., general, law enforcement officer), and health status (i.e., disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2023 valuations were based on the results of an actuarial experience review for LGERS for the period January 1, 2015 through December 31, 2019.

Future ad hoc COLA amounts are not considered to be substantively automatic and are therefore not included in the measurement.

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections 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 as of June 30, 2024 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	33.0%	2.4%
Global Equity	38.0%	6.9%
Real Estate	8.0%	6.0%
Alternatives	8.0%	8.6%
Credit	7.0%	5.3%
Inflation Protection	6.0%	4.3%
Total	100.0%	

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The information above is based on 30-year expectations developed with an investment consulting firm's 2024 long term capital market assumptions. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 2.38%. All rates of return and inflation are annualized figures. Source data provided in the Annual Comprehensive Financial Report published on website of the NC Office of State Controller.

Discount rate. The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the 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.

Sensitivity of the County's proportionate share of the net pension asset to changes in the discount rate. The following presents the County's proportionate share of the net pension asset calculated using the discount rate of 6.50 percent, as well as what the County's proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50 percent) or 1-percentage-point higher (7.50 percent) than the current rate:

	1% Decrease (5.50%)	Discount Rate (6.50%)	1% Increase (7.50%)
County's proportionate share of the net pension liability (asset)	\$ 47,125,749	\$ 26,594,227	\$ 9,704,226

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Annual Comprehensive Financial Report for the State of North Carolina.

**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

Supplemental Pension Plan - Nash Health Care Systems and Subsidiaries

Systems' net pension asset as of June 30, 2025 was measured as of July 1, 2024, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of that date.

The total pension asset in the July 1, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment Rate of Return	7.125%
Disability	None assumed
Mortality	RP-2014 Total Dataset Mortality Table with MP-2021 Projection Scale
Termination Table	Crocker, Sarason and Straight T-5 Turnover Table
Assumed Retirement Age	Age 65, or the 5-year anniversary of Plan participation, if later. However, any participant who will attain age 62 with 30 years of vesting service is assumed to retire at an 80% rate as soon as eligible for the unreduced benefit at that time.
Marriage	Male spouses assumed to be 4 years older than their wives. It is assumed that 80% of all male and 65% of all female participants are married.

The longer-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The 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 by adding expected inflation.

The discount rate used to measure the total pension liability was 7.125%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at the 10-year funding rate. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. 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.

Changes in the Net Pension Asset

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Asset
Balance, June 30, 2024	\$ (104,232,564)	\$ 101,591,958	\$ (2,640,606)
Changes from prior year assumptions:			
Contributions	-	-	-
Interest	(107,679)	-	(107,679)
Differences between expected and actual	(943,847)	-	(943,847)
Benefit payments	7,130,354	(7,130,354)	-
Assumption changes (mortality table)	(1,095,095)	-	(1,095,095)
Net investment Loss	-	43,870	43,870
Administrative expense	-	107,679	107,679
Changes for the current year:			
Interest	(6,773,425)	-	(6,773,425)
Net investment income	-	6,496,571	6,496,571
Administrative expense	-	(110,000)	(110,000)
Net changes	(1,789,692)	(592,234)	(2,381,926)
Balance, June 30, 2025	\$ (106,022,256)	\$ 100,999,724	\$ (5,022,532)

**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

Sensitivity of the Net Pension Asset to Change in the Discount Rate

The following presents the net pension asset of Systems, calculated using the discount rate of 7.125%, as well as what Systems' net pension asset would be if it were calculated using a discount rate that is one percentage point lower (6.125%) or one percentage point higher (8.125%) than the current rate:

	1% Decrease (6.125%)	Discount Rate (7.125%)	1% Increase (8.125%)
Net Pension Asset	\$ 14,239,000	\$ 5,022,532	\$ (3,556,000)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Nash Health Care Systems' Supplemental Retirement Plan financial report.

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

For the year ended June 30, 2025, Systems' recognized pension expense of \$8,544,415. Systems reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Outflows of Resources	Deferred Inflows of Resources
Differences between actual and projected investment earnings on pension plan assets	\$ 11,318,799	\$ 3,450,407
Changes in assumptions	528,249	-
Contributions	-	-
Total	\$ 11,847,048	\$ 3,450,407

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

Year Ended June 30:			
2026	\$	(2,764,045)	
2027		(5,259,217)	
2028		(382,153)	
2029		8,774	
2030		-	
Thereafter		-	
	\$	(8,396,641)	

b. Law Enforcement Officers' Special Separation Allowance

1. **Plan Description**

Nash County administers a public employee retirement system (the Separation Allowance), a single-employer defined benefit pension plan that provides retirement benefits to the County's qualified sworn law enforcement officers. The Separation allowance is equal to .85 percent of the annual equivalent of the base rate of compensation most recently applicable to the officer for each year of creditable service. The retirement benefits are not subject to any increases in salary or retirement allowances that may be authorized by the General Assembly. Article 12D of G.S. Chapter 143 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly.

All full-time County law enforcement officers are covered by the Separation Allowance. At the December 31, 2023 valuation date, the Separation Allowance's membership consisted of:

Retirees receiving benefits	10
Active plan members	88
Total	98

**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

Summary of Significant Accounting Policies :

Basis of Accounting

The County has chosen to fund the Separation Allowance on a pay as you go basis. Pension expenditures are made from the General Fund, which is maintained on the modified accrual basis of accounting. Benefits are recognized when due and payable in accordance with the terms of the plan.

The Separation Allowance has no assets accumulated in a trust that meets the following criteria which are outlined in GASB Statement 73.

Actuarial Assumptions

The entry age actuarial cost method was used in the December 31, 2023 valuation. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Inflation	2.50 percent
Salary increases	3.25 to 7.75 percent, including inflation and productivity factor
Discount rate	4.28 percent

The discount rate is based on the S&P Municipal Bond 20 Year High Grade Rate Index as of December 31, 2023.

The actuarial assumptions used in the December 31, 2023 valuation were based on the results of an experience study completed by the Actuary for the Local Government Employees' Retirement System for the five-year period ending December 31, 2019.

Mortality Rate

Deaths After Retirement (Healthy): Mortality rates are based on the Safety Mortality Table for Retirees. Rates for all members are multiplied by 97% and Set Forward by 1 year.

Deaths After Retirement (Disabled): Mortality rates are based on the Non-Safety Mortality Table for Disabled Retirees. Rates are Set Back 3 years for all ages.

Deaths Before Retirement: Mortality rates are based on the Safety Mortality Table for Employees.

Mortality Projection: All mortality rates are projected from 2010 using generational improvement with Scale MP-2019.

Contributions

The County is required by article 12D of G.S. Chapter 143 to provide these retirement benefits and has chosen to fund the benefit payments on a pay as you go basis through appropriations made in the General Fund operating budget. There were no contributions made by employees. The County's obligation to contribute to this plan is established and may be amended by the North Carolina General Assembly. Administration costs of the Separation Allowance are financed through investments. The County paid \$197,548 as benefits came due for the reporting period.

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

At June 30, 2025, the County reported a total pension liability of \$4,773,653. The total pension liability was measured as of December 31, 2024 based on a December 31, 2023 actuarial valuation. The total pension liability was rolled forward to the measurement date of December 31, 2024 utilizing update procedures incorporating the actuarial assumptions. For the year ended June 30, 2025, the County recognized pension expense of \$462,122.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 405,054	\$ 37,936
Changes of assumptions	313,195	524,262
County benefit payments and plan administrative expense made subsequent to the measurement date	114,136	-
Total	\$ 832,385	\$ 562,198

**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

\$114,136 reported as deferred outflows of resources related to pensions resulting for benefit payments made and administrative expenses incurred subsequent to the measurement date will be recognized as a decrease of the total pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:

2026	\$	161,657
2027		14,392
2028		(61,200)
2029		30,225
2030		10,977
Thereafter		-

Sensitivity of the County's pension liability to changes in the discount rate. The following presents the County's total pension liability calculated using the discount rate of 4.28 percent, as well as what the County's total pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.28 percent) or 1-percentage-point higher (5.28 percent) than the current rate:

	1% Decrease (3.28%)	Discount Rate (4.28%)	1% Increase (5.28%)
County's proportionate share of the net pension liability (asset)	\$ 5,167,311	\$ 4,773,653	\$ 4,416,700

Schedule of Changes in Total Pension Liability
Law Enforcement Officers' Special Separation Allowance

		2025
Beginning balance	\$	4,498,697
Service Cost		190,900
Interest on the total pension liability		175,997
Changes of benefit terms		-
Differences between expected and actual experience in the measurement of the total pension liability		212,008
Changes of assumptions or other inputs		(106,401)
Benefit payments		(197,548)
Other changes		-
Ending balance of the total pension liability		\$ 4,773,653

Changes of assumptions. Changes of assumptions and other inputs reflect a change in the discount rate from 4.00 percent at June 30, 2023 (measurement date) to 4.28 percent at June 30, 2024 (measurement date).

Changes in Benefit Terms. Reported compensation adjusted to reflect the assumed rate of pay as of the valuation date.

The plan currently uses mortality tables that vary by age and health status (i.e. disabled and healthy). The current mortality rates are based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2023 valuation were based on the results of an actuarial experience study completed by the Actuary for the Local Governmental Employees' Retirement System for the five year period ending December 31, 2019.

**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

c. Supplemental Retirement Income Plan for Law Enforcement Officers

Plan Description

The County contributes to the Supplemental Retirement Income Plan (Plan), a defined contribution pension plan administered by the Department of the State Treasurer and a Board of Trustees. The plan provides retirement benefits to law enforcement officers employed by the County. Article 5 of G.S. Chapter 135 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The Supplemental Retirement Income Plan for Law Enforcement Officers is included in the Annual Comprehensive Financial Report for the State of North Carolina. The State’s Annual Comprehensive Financial Report includes the pension trust fund financial statements for the Internal Revenue Code Section 401(k) plan that includes the Supplemental Retirement Income Plan for Law Enforcement Officers. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, or by calling (919) 981-5454.

Funding Policy

Article 12E of G.S. Chapter 143 requires the County to contribute each month an amount equal to five percent of each officer's salary, and all amounts contributed are vested immediately. Also, the law enforcement officers may make voluntary contributions to the plan.

The County's contributions for the year ended June 30, 2025 were \$358,134.

d. Supplemental Retirement Income Plan for Non-Law Employees

Plan Description

The County contributes to the Supplemental Retirement Income Plan (Plan), a defined contribution pension plan administered by the Department of the State Treasurer and a Board of Trustees. The plan provides retirement benefits to non-law employees of the County. Article 5 of G.S. Chapter 135 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The Supplemental Retirement Income Plan is included in the Annual Comprehensive Financial Report for the State of North Carolina. The State’s Annual Comprehensive Financial Report includes the pension trust fund financial statements for the Internal Revenue Code Section 401(k) plan that includes the Supplemental Retirement Income Plan. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, or by calling (919) 981-5454.

Funding Policy

Article 12E of G.S. Chapter 143 requires the County to contribute each month an amount equal to five percent of each employee's salary, and all amounts contributed are vested immediately. Also, the employees may make voluntary contributions to the plan.

The County's contributions for non-law employees for the year ended June 30, 2025 were \$1,682,125.

e. Registers of Deeds' Supplemental Pension Fund

Plan Description. Nash County also contributes to the Registers of Deeds' Supplemental Pension Fund (RODSPF), a noncontributory, cost-sharing multiple-employer defined benefit plan administered by the North Carolina Department of State Treasurer. RODSPF provides supplemental pension benefits to any eligible county register of deeds who is retired under the Local Government Employees' Retirement System (LGERS) or an equivalent locally sponsored plan. Article 3 of G.S. Chapter 128 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the state Senate, one appointed by the state House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Local Governmental Employees' Retirement System is included in the Annual Comprehensive Financial Report for the State of North Carolina. The State’s Annual Comprehensive Financial Report includes financial statements and required supplementary information for LGERS. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at www.osc.nc.gov.

Benefits Provided. An individual’s benefits for the year are calculated as a share of accumulated contributions available for benefits for that year, subject to certain statutory limits. An individual’s eligibility is based on at least 10 years of service as a register of deeds with the individual’s share increasing with years of service. Because of the statutory limits noted above, not all contributions available for benefits are distributed.

**NASH COUNTY, NORTH CAROLINA
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Contributions. Benefits and administrative expenses are funded by investment income and 1.5% of the receipts collected by each County Commission under Article 1 of Chapter 161 of the North Carolina General Statutes. The statutory contribution currently has no relationship to the actuary’s required contribution. The actuarially determined contribution this year and for the foreseeable future is zero. Registers of Deeds do not contribute. Contribution provisions are established by General Statute 161-50 and may be amended only by the North Carolina General Assembly. Contributions to the pension plan from the County were \$8,106 for the year ended June 30, 2025.

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

At June 30, 2025, the County reported an asset of \$104,866 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2024. The total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2023. The total pension liability was then rolled forward to the measurement date of June 30, 2024 utilizing update procedures incorporating the actuarial assumptions. The County’s proportion of the net pension asset was based on the County’s share of contributions to the pension plan, relative to contributions to the pension plan of all participating RODSPF employers. At June 30, 2024, the County’s proportion was 0.9100%, which was an increase of 0.0173% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the County recognized pension expense of \$13,199. At June 30, 2025, 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	\$ 2,302	\$ 1,875
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	40,498	-
Changes in proportion and differences between County contributions and proportionate share of contributions	-	4,705
County contributions subsequent to the measurement date	8,106	-
Total	\$ 50,906	\$ 6,580

\$8,106 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as an increase of the net pension asset in the year ended June 30, 2026. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:	
2026	\$ 15,970
2027	16,428
2028	3,677
2029	145
2030	-
Thereafter	-
	\$ 36,220

Actuarial Assumptions. The total pension liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%	
Salary Increases	3.25% - 8.25% percent, including inflation and productivity factor	
Investment Rate of Return	3.00%, net of pension plan investment expense, including inflation	

The plan currently uses mortality tables that vary by age, gender, employee group (i.e. general, law enforcement officer) and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2023 valuation were based on the results of an actuarial experience review for LGERS for the period January 1, 2015 through December 31, 2019.

Future ad hoc COLA amounts are not considered to be substantively automatic and are therefore not included in the measurement.

**NASH COUNTY, NORTH CAROLINA
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The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. These projections 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 adopted asset allocation policy for the RODSPF is 100% in the fixed income asset class. The best estimate of arithmetic real rate of return for the fixed income asset class as of June 30, 2024, is 2.76%.

The information above is based on 30-year expectations developed with the consulting actuary for the 2024 asset, liability, and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 2.38%. All rates of return and inflation are annualized.

Discount rate. The discount rate used to measure the total pension liability was 3.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of the 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.

Sensitivity of the County’s proportionate share of the net pension asset to changes in the discount rate. The following presents the County’s proportionate share of the net pension asset calculated using the discount rate of 3.00 percent, as well as what the County’s proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.00 percent) or 1-percentage-point higher (4.00 percent) than the current rate:

	1% Decrease (2.00%)	Discount Rate (3.00%)	1% Increase (4.00%)
County's proportionate share of the net pension liability (asset)	\$ (69,483)	\$ (104,866)	\$ (134,671)

Pension Plan Fiduciary Net Position. Detailed information about the pension plan’s fiduciary net position is available in the separately issued Annual Comprehensive Financial Report for the State of North Carolina.

f. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability (asset) for LGERS and ROD was measured as of June 30, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023. The total pension liability for LEOSSA was measured as of June 30, 2024, with an actuarial valuation date of December 31, 2023. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contribution of all participating entities. Following is information related to the proportionate share and pension expense:

	LGERS		ROD		LEOSSA		Total
Proportionate Share of Net Pension Liability (Asset)	\$ 26,594,227	\$	(104,866)	\$	-	\$	26,489,361
Proportionate of the Net Pension Liability (Asset)	0.39449%		0.91000%		n/a		
Total Pension Liability	\$ -	\$	-	\$	4,773,653	\$	4,773,653
Pension Expense (Revenue)	\$ 7,748,479	\$	13,199	\$	462,122	\$	8,223,800

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At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>LGERS</u>	<u>ROD</u>	<u>LEOSSA</u>	<u>Total</u>
<u>Deferred Outflows of Resources</u>				
Differences between expected and actual experience	\$ 4,660,316	\$ 2,302	\$ 405,054	\$ 5,067,672
Changes of assumptions	-	-	313,195	313,195
Net difference between projected and actual earnings on pension plan investment	3,615,469	40,498	-	3,655,967
Changes in proportion and differences between County contributions and proportionate share of contributions	102,298	-	-	102,298
County contributions (LGERS, ROD)/benefit payments and administration costs (LEOSSA) subsequent to the measurement date	5,807,144	8,106	114,136	5,929,386
<u>Deferred Inflows of Resources</u>				
Differences between expected and actual experience	\$ 31,334	\$ 1,875	\$ 37,936	\$ 71,145
Changes of assumptions	-	-	524,262	524,262
Net difference between projected and actual earnings on pension plan investment	-	-	-	-
Changes in proportion and differences between County contributions and proportionate share of contributions	569,507	4,705	-	574,212

g. Other Postemployment Benefits

Plan Description. According to a County resolution, the County administers a single employer defined benefit plan to provide healthcare benefits (HCB Plan) and a Medicare Supplement Policy at age 65 to certain retirees of the County. This post employment health benefit is effective for retirees on or after January 1, 2001 and for employees hired before July 1, 2007, provided that they retire (including disability retirement) with unreduced benefits from the North Carolina Local Governmental Employees' Retirement System (System) and have worked the 10 years immediately prior to retirement with Nash County, the retiree will receive 100% premium coverage at the same rate as active employees coverage, retirees with 15 to 19 years credible service will receive 75% of the premium coverage from Nash County and retirees with 10 to 14 years of credible service will receive 50% of the premium costs from Nash County. The benefit applies only to the retired employee, not dependents. Retired employees may continue dependent coverage at the same level as prior to retirement at their personal expense; but not the supplement. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Benefits Provided. Effective for employees hired before July 1, 2012, the County will provide postemployment healthcare benefits to retirees to age 65 provided that they retire (including disability retirement) with unreduced benefits from the North Carolina Local Governmental Employees' System (System) and have at least twenty years of continuous credible service to Nash County. There is no supplement offered at age 65 to either the retiree or dependent. Retired employees may continue dependent coverage at the same level as prior to retirement at their personal expense. Employees hired on or after July 1, 2012 are not eligible to participate in the plan. The County pays the costs of coverage for these benefits as incurred on a pay-as-you-go basis. The County maintains health care coverage through a combination of self-insurance and private insurers.

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Retired Employee's Continuous Years of Creditable Service	Hired Pre-July 1, 2007	Hired On or After July 1, 2007 and Before July 1, 2012	Hired On or After July 1, 2012
Less than 10 years	Not eligible for	Not eligible for coverage	Not eligible for coverage
10-14 years	50% of health care benefits and 50% Medicare Supplement at age 65 (if selected at retirement)	50% of health care benefits paid by the County	Not eligible for coverage
15-19 years	75% of health care benefits and 75% Medicare supplement at age 65 (if selected at retirement)	75% of health care benefits paid by the County	Not eligible for coverage
20+ years	Full coverage of health care benefits and Medicare Supplement at age 65 (if selected at retirement)	Full coverage of health care benefits paid for by the County	Not eligible for coverage

Funding Policy: The County's members pay the current active employee rate for dependent coverage, if the retiree elects to purchase the coverage. The County has chosen to fund the healthcare benefits on a pay as you go basis.

Plan membership. Membership of the HCB Plan consisted of the following at June 30, 2024, the date of the latest actuarial valuation:

	General Employees:	Law Enforcement Officers:
Retirees and dependents receiving benefits	223	10
Terminated plan members entitled to but not yet receiving benefits	-	-
Active members	85	88
Total	308	98

Total OPEB Liability

The County's total OPEB liability of \$51,436,698 was measured as of June 30, 2024, and was determined by an actuarial valuation as of June 30, 2024.

Actuarial assumptions and other inputs. The total OPEB liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5 percent
Salary increases:	
General Employees	3.25 to 8.41 percent, including inflation
Law Enforcement Officers	3.25 to 7.90 percent, including inflation
Discount rate	3.93 percent
Healthcare cost trend rates:	
Medical and Prescription Drug	5.125 percent for 2024 decreasing to an ultimate rate of 4.50 percent by
Dental	3.50%

The discount rate is based on the yield of the S&P Municipal Bond 20 Year High Grade Rate Index as of the measurement date.

**NASH COUNTY, NORTH CAROLINA
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Changes in the Total OPEB Liability

	Total OPEB Liability
Balances at June 30, 2023	\$ 56,039,109
Changes for the Year:	
Service Cost	696,705
Interest	2,039,500
Differences between Expected and Actual experience	(4,525,275)
Changes of assumptions or other inputs	(1,079,604)
Benefit payments	(1,733,737)
Net Changes	(4,602,411)
Balances at June 30, 2024	\$ 51,436,698

Changes of assumptions and other inputs reflect a change in the discount rate from 3.65 percent to 3.93 percent.

Mortality rates were based on the Pub-2010 mortality tables, with adjustments for LGERS experience and generational mortality improvements using scale MP-2019.

The demographic actuarial assumptions for retirement, disability incidence, withdrawal, and salary increases used in the June 30, 2024 valuation were based on the results of an actuarial experience study for the period January 1, 2015 through December 31, 2019, adopted by the LGERS Board.

Sensitivity of the net OPEB liability to changes in the discount rate.

The following presents the net OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.93 percent) and 1-percentage-point higher (4.93 percent) than the current discount rate:

	1% Decrease (2.93 percent)	Discount Rate (3.93 Percent)	1% Increase (4.93 percent)
Total OPEB liability (asset)	\$ 59,270,648	\$ 51,436,698	\$ 45,129,294

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates.

The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculate using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current	1% Increase
Total OPEB liability (asset)	\$ 44,990,097	\$ 51,436,698	\$ 59,392,773

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

For the year ended June 30, 2025, the County recognized OPEB revenue of \$4,692,614. At June 30, 2025 the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 3,175,631
Changes of assumptions	73,506	1,631,973
Benefit payments and administrative costs made subsequent to the measurement date	1,636,064	-
Total	\$ 1,709,570	\$ 4,807,604

**NASH COUNTY, NORTH CAROLINA
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\$1,636,064 reported as deferred outflows of resources related to OPEB resulting from County benefit payments made and administrative expenses incurred subsequent to the measurement date will be recognized as a decrease in the total OPEB liability in the year ended June 30, 2026. Other amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30	
2026	\$ (3,593,023)
2027	(1,141,075)
2028	-
2029	-
2030	-
Thereafter	-

h. Other Employment Benefits

The County has elected to provide death benefits to employees through the Death Benefit Plan for members of the Local Governmental Employees' Retirement System (Death Benefit Plan), a multiple-employer, State administered, cost-sharing plan funded on a one-year term cost basis. The beneficiaries of those employees who die in active service after one year of contributing membership in the System, or who die within 180 days after retirement or termination of service and have at least one year of contributing membership service in the System at the time of death are eligible for death benefits. Lump sum death benefit payments to beneficiaries are equal to the employee's 12 highest months salary in a row during the 24 months prior to the employee's death, but the benefit will be a minimum of \$25,000 and will not exceed \$50,000. Because all death benefit payments are made from the Death Benefit Plan and not by the County, the County does not determine the number of participants. The County has no liability beyond the payment of monthly contributions. The contributions to the Death Benefit Plan cannot be separated between the post employment benefit amount and the other benefit amount. Contributions are determined as a percentage of monthly payroll based upon rates established annually by the State. Separate rates are established for employees not engaged in laws enforcement and for law enforcement officers. The County considers these contributions to be immaterial.

i. Nash Health Care Systems and Subsidiaries - Postemployment Retiree Health Plan

Please see the separately issued financial report of Nash Health Care Systems and Subsidiaries for a complete description of the Health Care Systems' Postemployment Retiree Health Plan.

3. Closure and Post-Closure Costs

State and federal laws and regulations require the County to place a final cover on its landfill facility when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and post closure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$376,076 reported as landfill closure and post closure care liability at June 30, 2025 represents a cumulative amount reported to date based on the use of 100% of the total estimated capacity of the landfill. The County closed the facility on December 31, 1998. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. The County currently operates a Construction and Demolition landfill which was expanded in FY 2019. C & D closure liability is \$3,215,879 at June 30, 2025, based on the use of 91.2% of total estimated capacity. The County currently reports a combined liability of \$3,591,954 and will recognize the remaining estimated cost of closure and post closure care as the remaining estimated capacity is filled.

The County has met the requirements of a local government financial test that is one option under Federal and State laws and regulation that help determine if an entity is financially able to meet closure and post closure care requirements.

**NASH COUNTY, NORTH CAROLINA
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4. Deferred Outflows and Inflows of Resources

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Charge on refunding of debt	\$ 713,688	\$ -
Pensions - difference between expected and actual experience		
LGERS	4,660,316	31,334
Register of Deeds	2,302	1,875
LEOSSA	405,054	37,936
OPEB	-	3,175,631
Changes of assumptions		
LGERS	-	-
Register of Deeds	-	-
LEOSSA	313,195	524,262
OPEB	73,506	1,631,973
Pensions - difference between projected and actual investment		
LGERS	3,615,469	-
Register of Deeds	40,498	-
Pensions - change in proportion and difference between employer contributions and proportionate share of contributions		
LGERS	102,298	569,507
Register of Deeds	-	4,705
Contributions, benefits and admin costs paid subsequent to measurement date		
LGERS	5,807,144	-
Register of Deeds	8,106	-
LEOSSA	114,136	-
Benefit payments for the OPEB plan paid subsequent to measurement date	1,636,064	-
Leases	-	472,019
Prepaid taxes not yet earned (General Fund)	-	163,120
Total per Government-wide Statements	\$ 17,491,777	\$ 6,612,363
Leases	\$ -	\$ 472,019
Prepaid taxes not yet earned (General Fund)	-	163,120
Taxes receivable, net (General)	-	1,903,775
Other receivables, net (General)	-	2,565,148
Opioid settlement, net (Major Special Revenue Fund)	-	6,456,328
Total per Fund Statements	\$ -	\$ 11,560,390

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5. Risk Management

The County is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County participates in two self-funded risk financing pools administered by the North Carolina Association of County Commissioners Joint Risk Management Agency.

Through these pools, the County obtains property coverage equal to the replacement cost of owned property subject to total insured values, with sub-limits on coverage for specified perils; general, auto, professional, employment practices, and law enforcement liability coverage of \$2 million per occurrence. The pools also provide \$1 million in Cyber Event Coverage per loss occurrence. The County has the option to purchase higher liability and cyber limits. Auto physical damage for owned autos at actual cash value; crime coverage of \$250,000 per occurrence; and workers' compensation coverage up to the statutory limits are provided by the pools.

All property coverage and some liability coverage are subject to per occurrence deductibles, as selected by the County. The pools are audited annually by certified public accountants, and audited financial statements are available to the County upon request.

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The pools are reinsured through a multi-state public entity captive for single occurrence losses in excess of \$750,000, up to a \$2 million limit for liability coverage and limits above the \$2,000,000 are provided by private reinsurers. For Cyber, the pool retains the first \$250,000 per loss occurrence. Single occurrence losses in excess of \$750,000 for workers' compensation are provided by a combination of the captive and a private reinsurer.

Through the captive, the Liability and Property Pool is reinsured for \$2,500,000 of annual aggregate losses in excess of \$500,000 per occurrence for property, auto physical damage and crime coverage, with additional limits of \$997,500,000 purchased through a group of commercial carriers through the multi-state public entity captive.

In accordance with G.S. 159-29, the County's employees that have access to \$100 or more at any given time of the County's funds are performance bonded through commercial crime coverage with a \$250,000 occurrence limit. The Director of Finance, Tax Administrator, Sheriff and Register of Deeds are each individually bonded for \$1,000,000, \$100,000, \$25,000 and \$50,000, respectively.

The County carries commercial coverage for other risks of loss. There have been no significant reductions in insurance coverage from the previous year, and settled claims have not exceeded coverage in any of the past four fiscal years.

6. Contingent Liabilities

a. Claims and Judgments

At June 30, 2025, the County was a defendant to various lawsuits. In the opinion of the County's management and the County attorney, the ultimate effect of these legal matters will not have a material adverse effect on the County's financial position. Amounts received or receivable from grant 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.

b. Environmental Matters

During May 1993, the County discovered that property owned by the County, which was formerly leased to a service station is contaminated as a result of leakage from underground fuel storage tanks. Consultants hired by the County have assessed the extent of the contamination and estimated the cleanup cost to total approximately \$200,000. By letter dated November 30, 1993, the County has been notified that the cost is eligible for reimbursement for the North Carolina Commercial Trust Fund. In order to retain eligibility, the County must continue to proceed with corrective action. The Trust Fund has a \$20,000 deductible, which the County believes has been met as of June 30, 2023. To date, \$65,912 has been submitted for reimbursement of which \$42,079 has been reimbursed. The State has frozen spending pending revision of regulations governing cleanup of contaminated soil.

7. Long-Term Obligations

a. Leases

The County has entered into agreements to lease certain equipment. The lease agreements qualify as other than short-term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

The County entered into several leases as Lessee. As of 06/30/2025, the value of the lease liability is \$1,004,348. The County is required to make various lease payments based on various interest rates. The value of the right to use asset as of 06/30/2025 of \$1,559,099 with accumulated amortization of \$464,622 is included with Leased Equipment and Leased Building on the Capital Assets Schedule above.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2025, were as follows:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2026	\$ 259,822	\$ 23,375
2027	257,267	17,435
2028	262,063	11,403
2029	66,038	5,242
2030	48,946	3,635
2031-2035	110,212	4,951
Total	\$ 1,004,348	\$ 66,041

**NASH COUNTY, NORTH CAROLINA
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b. Installment Purchase

Serviced by Governmental Activities:

<p>\$19,034,000 Limited Obligation Refunding Bond Series 2016 on November 15, 2016, with interest due semi-annually on October 1 and April 1 and principal due on Oct 1 through 2030, interest rate of 2.07%. The County’s outstanding note from direct borrowings related to governmental activities of \$18,419,000 is secured with collateral from buildings. The note contains provision that an event of default could require the County to prepay the obligations in in whole b) exercise all remedies available at law or in equity or under the Deed of Trust, include sale of the Mortgaged property, and apply the proceeds of any such sale or other disposition, after deducting all costs and expenses, including court costs and reasonable attorney’s fees toward the principal component and accrued and unpaid interest of the balance.</p>	\$ 10,182,000
<p>\$14,000,000 October 11, 2016 to fund the courthouse expansion project, principal payments plus interest, at 1.85% rate, are due in annual installments through October 2031. The County’s outstanding note from direct borrowings related to governmental activities of \$12,132,000 (Court House) is secured with collateral from the buildings. The note contains provision that an event of default could require the County to prepay the obligations in in whole b) exercise all remedies available at law or in equity or under the Deed of Trust, include sale of the Mortgaged property, and apply the proceeds of any such sale or other disposition, after deducting all costs and expenses, including court costs and reasonable attorney’s fees toward the principal component and accrued and unpaid interest of the balance.</p>	6,531,000
<p>\$7,342,300 issued March 17,2010 for Middlesex Elementary due in interest only quarterly installments through September 2012, thereafter, annual principal plus interest installments of \$399,274, interest rate of 2.05% through November 2042. The County’s outstanding note from direct placement related to governmental activities of \$6,410,257 (Middlesex Elementary) is secured with collateral from the building. The note contains provision that an event of default could require the County to prepay the obligations in in whole b) exercise all remedies available at law or in equity or under the Deed of Trust, include sale of the Mortgaged property, and apply the proceeds of any such sale or other disposition, after deducting all costs and expenses, including court costs and reasonable attorney’s fees toward the principal component and accrued and unpaid interest of the balance.</p>	5,264,536
<p>\$10,150,000 issued April 22, 2021 for the construction of a new elementary school (Northern Nash), with semi-annual principal installments ranging from \$675,000 to \$680,000 plus interest at 1.65%. The first payment is on August 1, 2021, and final payment is due February 1, 2036. This note is secured by the school building. Upon the occurrence of any event of default, the Lender may: (a) declare the entire amount of the principal component of the Installment Payments and accrued and unpaid interest component to the date of the declaration to be immediately due and payable; (b) exercise all remedies available at law or in equity or under the Deed of Trust, including the sale of the mortgaged property, and apply the proceeds of against the unpaid loan balance, or (c) proceed by appropriate court action to enforce performance by the County of the applicable covenants of the agreement.</p>	7,435,000
<p>\$16,000,000 issued September 22, 2021 for the construction of a new detention center, with annual principal installments ranging from \$1,066,000 to \$1,067,000 plus interest at 1.70%. The first payment is on August 1, 2022, and final payment is due August 1, 2036. This note is secured by the building. Upon the occurrence of any event of default, the Lender may: (a) declare the entire amount of the principal component of the Installment Payments and accrued and unpaid interest component to the date of the declaration to be immediately due and payable; (b) exercise all remedies available at law or in equity or under the Deed of Trust, including the sale of the mortgaged property, and apply the proceeds of against the unpaid loan balance, or (c) proceed by appropriate court action to enforce performance by the County of the applicable covenants of the agreement.</p>	12,800,000
<p>\$4,342,000 issued July 19, 2023 for improvements to Hwy 97 Shell Building, with annual principal installments ranging from \$482,000 to \$483,000 plus interest at 5.27%. The first payment is an interest only payment due on June 1, 2024, with subsequent principal and interest payments beginning on June 1, 2025. Final payment will be due June 1, 2033. This note is secured by the building. Upon the occurrence of any event of default, the Lender may: (a) declare the entire amount of the principal component of the Installment Payments and accrued and unpaid interest component to the date of the declaration to be immediately due and payable; (b) exercise all remedies available at law or in equity or under the Deed of Trust, including the sale of the mortgaged property, and apply the proceeds of against the unpaid loan balance, or (c) proceed by appropriate court action to enforce performance by the County of the applicable covenants of the agreement.</p>	3,859,000
<p>Total</p>	<p style="border-top: 1px solid black;">\$ 46,071,536</p>

**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

Serviced by Business-Type Activities:

<p>\$1,122,000 issued on December 31, 2006 for Bailey Water Project, due in semi-annual installments of fixed principal \$56,100, plus interest of 2.305% through May 2027. The County's outstanding note from direct placement related to enterprise activities of \$448,800 (Bailey Water Project) is secured with collateral of the system. The note contains provision that an event of default could require the County to prepay the obligations in in whole.</p>	\$ 112,200
<p>\$1,500,000 issued on October 19, 2006 for Bailey/BOR/Bentridge water line construction project due in semi-annual installments of fixed principal \$75,000, plus interest of 4.35% through October 2026. The County's outstanding note from direct placement related to enterprise activities of \$562,500 (Water line construction) is secured with collateral of the system. The note contains provision that an event of default could require the County to prepay the obligations in in whole.</p>	112,500
Total	\$ 224,700

Annual debt service requirements to maturity for the County's installment purchase contracts are as follows:

Year Ending June 30	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2026	\$ 5,193,015	\$ 1,040,712	\$ 131,100	\$ 6,664
2027	5,154,541	924,018	93,600	2,109
2028	5,110,330	808,024	-	-
2029	5,068,391	692,833	-	-
2030	5,030,735	578,396	-	-
2031-2035	14,965,416	1,523,359	-	-
2036-2040	4,433,437	435,436	-	-
2041-2045	1,115,668	78,880	-	-
Total	\$ 46,071,536	\$ 6,081,658	\$ 224,700	\$ 8,773

c. General Obligation Indebtedness

The County's general obligation bonds payable at June 30, 2025, which are serviced by the business-type activities are comprised of the following individual issues:

Serviced by the General Fund:

<p>The County issued \$9,310,000 General Obligation Bonds on October 15, 2013, which will be used to finance construction of two buildings at Nash Community College. Principal and interest are due annually, in installments ranging from \$470,000 to \$465,000, beginning fiscal year 2015 through November 2033; interest due in semi-annual installments at rates ranging from 2.0% to 3.7%.</p>	\$ 4,185,000
Total Serviced by the General Fund	\$ 4,185,000

Serviced by Business-Type Activities:

Nash County's Water and Sewer District issues general obligation bonds to provide funds for the acquisition and construction of major water system capital improvements. These bonds, which are recorded in the Central Nash Water and Sewer District Fund, are collateralized by the full faith credit and taxing power of the District. Principal and interest payments are appropriated when due. These bonds were refunded May 20, 2021.

<p>The County issued \$11,378,000 in General Obligation Refunding Bonds on May 20, 2021, which was used to refinance the debt for the Central Nash Water District. Principal is due annually and interest is due semi-annually, in installments ranging from \$452,000 to \$694,000, beginning fiscal year 2022 through June 2041; interest due in semi-annual installments at 2.20%.</p>	\$ 9,487,000
Total Serviced by the Enterprise Funds	\$ 9,487,000

**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

Annual debt service requirements to maturity for the County's general obligation bonds are as follows:

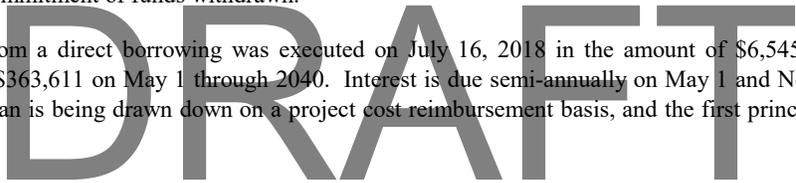
Year Ending June 30	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2026	\$ 465,000	\$ 133,339	\$ 502,000	\$ 208,714
2027	465,000	119,970	512,000	197,670
2028	465,000	106,020	524,000	186,406
2029	465,000	91,605	535,000	174,878
2030	465,000	76,260	548,000	163,108
2031-2035	1,860,000	138,106	2,921,000	629,508
2036-2040	-	-	3,251,000	294,030
2041-2045	-	-	694,000	15,268
Total	\$ 4,185,000	\$ 665,300	\$ 9,487,000	\$ 1,869,582

d. State Revolving Loans

Serviced by Business-Type Activities

The County has an outstanding State Revolving Fund loan promissory note from direct borrowings related to enterprise activities, each secured solely from the revenues of the benefited enterprise system. The note contains provisions that in the event of default, any other monies due to the County from the State may be withheld by the State and applied to the payment of the revolving loan obligation. The note also contains a provision that if certain conditions of the revolving loan are not met, the State could require the County to prepay the note in whole and have further commitment of funds withdrawn.

A revolving loan note from a direct borrowing was executed on July 16, 2018 in the amount of \$6,545,000, due in principal installments of \$363,611 on May 1 through 2040. Interest is due semi-annually on May 1 and November 1 at 1.03%. This revolving loan is being drawn down on a project cost reimbursement basis, and the first principal payment is due May 1, 2021.



\$ 5,454,167

Total Serviced by the Enterprise Funds

\$ 5,454,167

Annual debt service requirements to maturity for the County's revolving loans are as follows:

Year Ending June 30	Business-Type Activities	
	Principal	Interest
2026	\$ 363,611	\$ 59,923
2027	363,611	56,178
2028	363,611	52,433
2029	363,611	48,688
2030	363,611	44,942
2031-2035	1,818,055	168,534
2036-2040	1,818,057	7,904
Total	\$ 5,454,167	\$ 438,602

e. Subscriptions

The County has entered into agreements to lease certain Subscription-Based Information Technology Arrangements (Subscriptions). The agreement qualify as other than short-term arrangements under GASB 96 and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

The County entered into several subscriptions. As of 06/30/2025, the value of the subscription liability is \$135,341. The County is required to make various subscription payments based on various interest rates. The value of the right to use asset as of 06/30/2025 of \$670,676 with accumulated amortization of \$295,096 is included with IT Subscriptions on the Capital Assets Schedule above.

**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

The future minimum subscription obligations and the net present value of these minimum payments as of June 30, 2025, were as follows:

Year Ending June 30	<u>Governmental Activities</u>	
	Principal	Interest
2026	\$ 94,301	\$ 2,643
2027	41,040	487
Total	\$ 135,341	\$ 3,130

f. Refunding

On December 18, 2014, the County issued \$3,787,000 of installment purchase refunding COPS bonds to be used for debt service payments of \$4,405,000 of COPS installments. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net position. The reacquisition price exceeded the net carrying amount of the old debt by \$10,744. This amount is being netted against the new debt and amortized over the life of the refunded debt, which is shorter than the life of the new debt issued. This refunding was undertaken to reduce total debt service payments over the next 7 years and resulted in an economic gain of \$501,256.

On November 15, 2016, for the purpose of refunding a portion of the County’s outstanding Limited Obligation Bonds, Series 2010, the County issued \$19,034,000 of limited obligation advance refunding bonds to provide resources to purchase U.S. Government securities that were placed in an irrevocable trust to be used for all future debt service payments of \$16,540,000 of limited obligation bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net position. The reacquisition price exceeded the net carrying amount of the old debt by \$2,494,000. This amount is being netted against the new debt and amortized over the life of the refunded debt, which is shorter than the life of the new debt issued. This advance refunding was undertaken to reduce total debt service payments over the next 15 years by \$1,645,175 and resulted in an economic gain of \$1,410,871.

On May 20, 2021, the County issued \$11,378,000 of general obligation refunding bonds to provide resources to purchase U.S. Government securities that were placed in an irrevocable trust to be used for all future debt service payments of \$11,290,000 of GO water bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the statement of net position. The reacquisition price exceeded the net carrying amount of the old debt by \$88,000. This amount is being netted against the new debt and amortized over the life of the refunded debt, which is shorter than the life of the new debt issued. This advance refunding was undertaken to reduce total debt service payments over the next 20 years by \$4,331,593 and resulted in an economic gain of \$2,115,416.

g. Long-Term Obligation Activity:

The following is a summary of changes in the County’s long-term obligations for the fiscal year ended June 30, 2025:

Governmental Activities:	Beginning Balance			Ending Balance June 30, 2025	Current Portion of Balance
	July 1, 2024	Increases	Decreases		
General obligation bonds	\$ 4,650,000	\$ -	\$ 465,000	\$ 4,185,000	\$ 465,000
Lease liabilities	1,060,732	186,574	242,958	1,004,348	259,822
IT Subscriptions	218,719	291,156	374,534	135,341	94,301
Direct placement Installment purchase contracts	17,929,280	-	1,370,744	16,558,536	5,193,015
Direct borrowings Installment purchase contracts	33,357,000	-	3,844,000	29,513,000	-
Unamortized premium/discounts	168,917	-	21,114	147,803	21,114
Compensated Absences *	4,120,784	865,823	-	4,986,607	2,350,423
Net pension liability (LGRS)	26,377,760	-	514,876	25,862,884	-
Net pension liability (LEOSSA)	4,498,697	274,956	-	4,773,653	197,548
Total OPEB liability	54,615,716	-	4,485,511	50,130,205	1,594,508
Total governmental activities	\$ 146,997,605	\$ 1,618,509	\$ 11,318,737	\$ 137,297,377	\$ 10,175,731

**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

Business-type Activities:	Beginning July 1, 2024	Increases	Decreases	Ending Balance June 30, 2025	Current Portion of Balance
Northern Nash Water and Sewer District:					
Direct borrowing State Revolving Loans	\$ 5,817,778	\$ -	\$ 363,611	\$ 5,454,167	\$ 363,611
Compensated absences	6,251	4,365	-	10,616	2,654
Total	5,824,029	4,365	363,611	5,464,783	366,265
Water and Sewer Fund:					
General Obligation Refunding Water Bonds	9,977,000	-	490,000	9,487,000	502,000
Direct placement Installment purchase contracts	355,800	-	131,100	224,700	131,100
Compensated Absences *	37,084	21,669	-	58,753	21,218
Net pension liability (LRS)	568,880	-	11,104	557,776	-
Total OPEB liability	509,957	-	41,882	468,075	-
Total	11,448,721	21,669	674,086	10,796,304	654,318
Solid Waste Fund:					
Accrued landfill closure and post-closure costs	3,581,632	10,322	-	3,591,954	-
Compensated Absences *	42,529	-	6,402	36,127	16,035
Net pension liability (LRS)	177,022	-	3,455	173,567	-
Total OPEB liability	913,438	-	75,020	838,418	-
Total	4,714,621	10,322	84,877	4,640,066	16,035
Total Business-type activities	\$ 21,987,371	\$ 36,356	\$ 1,122,574	\$ 20,901,153	\$ 1,036,618

* Beginning balances restated as a result of the implementation of GASB 101

Net pension liability for governmental activities are all typically liquidated in the General Fund. Compensated absences typically have been liquidated in the General Fund and are accounted for on a FIFO basis. The unfunded Special Separation Allowance has been liquidated in the General Fund. OPEB has been liquidated in the Employee Insurance Fund.

State statutes provide for a legal debt margin of 8% of the County's appraised valuation. The County had a legal debt margin of \$910,830,881 at June 30, 2025.

The following is a summary of changes in the Systems' long-term obligations for the fiscal year ended June 30, 2025:

	Beginning Balance	Additions	Payments / Reductions	Ending Balance	Current Portion
Series 2021A Bonds	\$ 20,600,000	\$ -	\$ 2,600,000	\$ 18,000,000	\$ 2,700,000
Series 2022A Bonds	65,240,000	-	505,000	64,735,000	570,000
Total	\$ 85,840,000	\$ -	\$ 3,105,000	\$ 82,735,000	\$ 3,270,000

g. Conduit Debt Obligation

Nash County Industrial Facility and Pollution Control Authority has issued industrial revenue bonds to provide financial assistance to private businesses for economic development purposes. These bonds are secured by the properties financed, as well as letters of credit and are payable solely from the payments received from the private businesses involved. Ownership of the acquired facilities is in the name of the private business served by the bond issuance. Neither the county, the Authority, the State, nor any political subdivision, thereof, is obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2025, there were no outstanding balances.

**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

C. Interfund Balances and Activity

Transfers to/from other funds at June 30, 2025 consist of the following:

From the General Fund to the Revaluation Fund to provide funding for County revaluation in 2025.	\$ 200,000
From the General Fund to the School Project Fund to provide funding for school construction.	2,000,000
From the General Fund to the Urgent Repair Fund to provide grant match.	5,000
From the Economic Development Fund the Middlesex Industrial Fund to provide resources for project expenses.	1,597,084
From the ARPA Grant Fund to the General Fund to transfer funds used as revenue replacement.	2,782,657
From the General Fund to the High Speed Internet Project Fund to transfer funds for project expenses.	1,732,657
From the General Fund to the Detention Facility Project Fund to provide resources for project expenses.	303,635
From the General Fund to the Senior Center Project Fund to provide resources for project expenses.	2,500,000
From the General Fund to the NC County Capital Projects Fund to provide resources for project expenses.	734,000
From the ARPA Fund to the Water and Sewer Fund for project expenses.	50,000
Total	\$ 11,905,033

Transfers are used to move unrestricted revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided matching funds for various grant programs.

Balances due to/from other funds as of June 30, 2025, consist of the following:

Due to the General Fund from the Senior Center / Miracle Park project to cover fund costs.	\$ 397,163
Due to the General Fund from the Hazard Mitigation Plan Fund to cover fund costs.	84,251
Due to the General Fund from the Storm Debris Removal Fund to cover fund costs.	14,808
Due to the General Fund from the CDBG - Coronavirus Relief Grant Fund to cover fund costs.	49,624
Due to the Solid Waste Fund from the NNWS Fund to cover deficit cash.	1,740,565
	\$ 2,286,411

The interfund balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

D. Net Investment in Capital Assets

Debt Related to Capital Activities - Of the total Governmental Activities debt listed only \$29,513,000 relates to assets the County holds title. Unspent restricted cash related to this debt amounts to \$0.

The total net investment in capital assets at June 30, 2025 is composed of the following elements:

	Governmental Activities	Business-Type Activities
Capital Assets (Net of depreciation and amortization)	\$ 123,984,714	\$ 39,608,239
Add:		
Deferred charges (capital related)	43,145	-
Total capital assets and related deferred charges	124,027,859	39,608,239
Total debt, gross	51,544,028	15,165,867
Less:		
Other non-capital related debt	22,031,028	-
Capital related unspent debt issuances	-	-
Total capital debt	29,513,000	15,165,867
Net investment in capital assets	\$ 94,514,859	\$ 24,442,372

E. Fund Balance

The following schedule provides management and citizens with information on the portion of General Fund balance that is available for appropriations:

Total Fund Balance - General Fund	\$ 73,101,337
Less:	
Prepaid Assets	33,385
Leases	9,405
Stabilization by State Statute	11,095,406
Human Services	5,190,324
Education	2,602,356
Economic Development	2,249,912
Tax Revaluation	217,329
Appropriated fund balance in 2026 budget	3,313,474
Remaining Fund Balance	48,389,746

The County did not have any outstanding encumbrances as of June 30, 2025.

**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE IV: Joint Ventures

Nash Community College

The County, in conjunction with the State of North Carolina and the Nash County Public School Board of Education, participates in a joint venture to operate the Nash Community College (Community College). Each of the three entities appoints four members of the twelve-member Board of Trustees of the Community College. The Community College is a component unit of the State. The County has the basic responsibility for providing funding for the facilities of the Community College and for providing some financial support for the Community College's operation. The County has an ongoing financial responsibility for the college because of statutory responsibility to provide funding for the Community College's facilities. The County contributed \$2,899,521 to the Community College for operating purposes and \$290,000 for capital outlay during the year ended June 30, 2025. The participants in the joint venture do not have any equity interest in the Community College; therefore no equity interest has been reflected in the County's financial statements at June 30, 2025. Complete financial statements for the Community College may be obtained from the college's administrative offices at Old Carriage Road, Rocky Mount, North Carolina 27804.

Trillium

Effective July 1, 2017, the County transitioned its joint venture Local Management Entity (LME) participation from Eastpointe to Trillium Health Resources (Trillium). As of 2025, Trillium now operates with forty-six counties (including Nash County). Nash County appoints two board members to the nineteen Central Regional Advisory board of Trillium. The County will have an ongoing financial responsibility of the joint venture because the Center's continued existence depends on the participating governments' continued funding. None of the participating governments have any equity interest in the Center, so no equity will be reflected in the financial statements. In accordance with the intergovernmental agreement between the participating governments, the County appropriated \$120,000 from the General Fund to Trillium to supplement its activities for the fiscal year ending June 30, 2025. Complete financial statement for Trillium may be obtained from Trillium's office at 201 W. 1st Street, Greenville, NC 27858-5872.

Rocky Mount - Wilson Airport Authority

The County in conjunction with the City of Rocky Mount, City of Wilson, County of Edgecombe and Wilson County participates in a joint venture to operate the Rocky Mount - Wilson Airport Authority (the Authority) for the joint benefit of all co-sponsors. Upon dissolution of the Authority, the assets would be shared in proportion to each sponsor's original contribution. The County's initial contribution totaled \$100,000, which represents one-seventh of the total contribution. A seven-member board governs the Authority, two from each City and one from each County. All co-sponsors are obligated by contract to contribute funds on an annual basis, as needed, to enable the Authority to operate the airport. The County contributed \$47,857 for operating purposes to the Authority during the year ended June 30, 2025. The participating governments have an equity interest in the joint venture. The County has a share of 14% in the joint venture, and accordingly, an equity interest has been reflected in the County's financial statements in the Statement of Net Position as a non-current asset in the amount of \$3,666,215 at June 30, 2025. This amount represents 14% of the net position of the Authority shown in their audited financial statement report dated June 30, 2024. Complete financial statements for the Authority can be obtained from the Authority's administrative office at 250 Airport Drive, Elm City, North Carolina 27822.

Joint Cooperative Agreement - Down East Home Consortium

The County, in conjunction with the City of Rocky Mount, Edgecombe County and several towns in the two counties, participated in a joint venture to operate the Down East HOME Consortium (the "DEHC"), with the City of Rocky Mount acting as Lead Agency. The agreement commenced on June 30, 1996. Each of the participating governments appointed one member to a DEHC Home Coordinating committee. As part of the agreement, each participating government was allocated a percentage of the federal HOME funds based on a proration of its population.

On September 17, 2018, Nash County Board of Commissioners approved a resolution to discontinue membership in the DEHC. While no future funding or match requirement will be allocated to Nash County (beginning FY 19), funding from prior years is still outstanding.

A Memorandum of Understanding (MOU) between the City of Rocky Mount, Nash County, Edgecombe County, and the Town of Tarboro was executed October 4, 2021, with reconciled DEHC funds and the fiscal year DEHC allocations for jurisdictions who remained DEHC members. This MOU was amended November 15, 2021 to allow the Town of Sharpsburg to administer its own reconciled DEHC funds and fiscal year 2022 allocations. In a second amendment, effective August 15, 2022, Nash County agreed to administer fiscal year 2022 DEHC allocations for the participating governments. In a third amendment, effective February 26, 2024, Nash County agreed to administer fiscal year 2023 DEHC allocations for participating governments.

Complete financial statements for the DEHC may be obtained from the DEHC's administrative offices at 331 S. Franklin Street, Rocky Mount, North Carolina 27802.

**NASH COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

Braswell Memorial Library

The County, in conjunction with the Library Association, the City of Rocky Mount and Edgecombe County, participates in a joint venture to operate the Braswell Memorial Library (Library). Each of the entities appoints members of the thirteen-member Board of Trustees of the Library with five from Nash County, four from the City of Rocky Mount, one from Edgecombe County and three ex-officio members. The County contributed \$920,051 to the Library's operating purposes and \$15,000 for branch library needs during the year ended June 30, 2025. In addition, the County has contributed \$165,133 of State funds from the State equalizing and block grants to supplement the County's funding. Complete financial statements for the Library may be obtained from the Library's administrative offices at 727 N. Grace Street, Rocky Mount, North Carolina 27804.

NOTE V: Related Party Transactions

Nash County Healthcare Systems

During 1995, Nash County Healthcare Systems (Systems) renegotiated the existing operating lease agreement with Nash County for the use of the land and building originally purchased by the County (the "First Amendment"). Systems prepaid the lease amount of \$12 million in 1995. The renegotiated lease agreement, before extensions, was scheduled to expire in May 2000. During December 1997, Systems and the County extended the lease through May 2011 (the "Second Amendment"). Under the Second Amendment, additional considerations of \$300,000 per year was paid through 2001. During May 2001, Systems and the County extended the lease through May 2031 (the "Third Amendment"). Under the Third Amendment, Systems will pay the County additional consideration of 4.5 percent of System's net income, as defined from its immediately preceding fiscal year beginning with the lease year starting May 2002. In addition, the Third Amendment provided that additional consideration of \$300,000 would be paid to the County for the lease year ending April 2002. As of January 1, 2012, Systems and the County amended and restated the existing operating agreement (the Restated Agreement). The term of the restated Agreement expires on December 31, 2046, provided, however, that if any of the Series 2003 Bonds or any other additional bonds issued are outstanding as of the date of termination the term shall be extended until such time the additional bonds are paid in full but in no event shall the term be extended beyond December 31, 2049. Under the Restated Agreement, Systems will pay the County consideration of 4.5% of Systems' net income, as defined, from its immediate preceding fiscal year.

Payment to the County related to this agreement in 2025 was \$0.

NOTE VI: Summary Disclosure of Significant Contingencies

Federal and State Assisted Programs

The County has received proceeds from several federal and State grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the refund of grant moneys.

NOTE VII: Significant Effects of Subsequent Events

In preparing the financial statements, the county has evaluated subsequent events and transactions for potential recognition or disclosure through February 12, 2026, the date the financial statements were available to be issued.

**NASH COUNTY, NORTH CAROLINA
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2025**

NOTE VIII: Adjustments to and Restatements of Beginning Balances

Change in Accounting Principle

During the current fiscal year, the County implemented GASB Statement No. 101, *Compensated Absences*. In addition to the value of unused vacation time owed to employees upon separation of employment, the County now recognizes an estimated amount of sick leave earned as of year-end that will be used by employees as time off in future years as part of the liability for compensated absences. The effects of the change in accounting principle are summarized below in the “Restatement - GASB 101 implementation” column in the table below.

	Net Position 6/30/2024 As Previously Reported	Restatement GASB 101 Implementation	Net Position 6/30/2024 As Restated
Governmental activities	\$ 74,113,107	\$ (1,318,136)	\$ 72,794,971
Business-type activities	26,211,249	(19,424)	26,191,825
Total primary government	\$ 100,324,356	\$ (1,337,560)	\$ 98,986,796
Enterprise Funds			
Water and Sewer Fund	\$ 17,939,075	\$ (7,619)	\$ 17,931,456
Solid Waste Fund	3,063,650	(11,805)	3,051,845
Northern Nash Water System	5,208,524	-	5,208,524
Total enterprise funds	\$ 26,211,249	\$ (19,424)	\$ 26,191,825

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REQUIRED SUPPLEMENTAL FINANCIAL DATA

This section contains additional information required by generally accepted accounting principals.

- 1 ~ Schedule of County's Proportionate Share of Net Pension Liability (Asset) for (LGERS)
- 2 ~ Schedule of County Contributions (LGERS)
- 3 ~ Schedule of County's Proportionate Share of Net Pension Asset Register of Deeds' Supplemental Pension Fund
- 4 ~ Schedule of County Contributions Register of Deeds' Supplemental Pension Fund
- 5 ~ Schedule of Changes in Total Pension Liability for the Law Enforcement Officers' Special Separation Allowance.
- 6 ~ Schedule of Liability as a Percentage of Covered Payroll for the Law Enforcement Officers' Special Separation Allowance.
- 7 ~ Schedule of Changes in the Total OPEB Liability and Related Ratios

Nash County, North Carolina
Schedule of the County's Proportionate Share of Net Pension Liability (Asset)
Local Government Employees' Retirement System
Last Ten Fiscal Years

Local Government Employees' Retirement System

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
County's proportion of the net pension liability (asset) (%)	0.394%	0.410%	0.422%	0.408%	0.432%
County's proportion of the net pension liability (asset) (\$)	\$ 26,594,227	\$ 27,123,661	\$ 23,782,568	\$ 6,254,618	\$ 15,447,206
County's covered payroll	\$ 37,766,344	\$ 34,202,846	\$ 33,147,927	\$ 31,056,794	\$ 30,806,853
County's proportionate share of the net pension liability(asset) as a percentage of its covered payroll	70.42%	79.30%	71.75%	20.14%	50.14%
Plan fiduciary net position as a percentage of the total pension liability**	83.30%	82.49%	84.14%	95.51%	88.61%
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
County's proportion of the net pension liability (asset) (%)	0.440%	0.448%	0.457%	0.459%	0.454%
County's proportion of the net pension liability (asset) (\$)	\$ 12,004,041	\$ 10,619,789	\$ 6,977,416	\$ 9,741,518	\$ 2,039,095
County's covered payroll	\$ 29,889,575	\$ 28,220,995	\$ 27,818,357	\$ 27,356,637	\$ 26,653,776
County's proportionate share of the net pension liability(asset) as a percentage of its covered payroll	40.16%	37.63%	25.08%	35.61%	7.65%
Plan fiduciary net position as a percentage of the total pension liability**	90.86%	91.63%	94.18%	91.47%	98.09%

* The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

** This will be the same percentage for all participant employers in the LGERS plan.

**Nash County, North Carolina
Schedule of County Contributions
Local Government Employees' Retirement System
Last Ten Fiscal Years**

Local Government Employees' Retirement System

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Contractually required contribution	\$ 5,807,144	\$ 4,940,956	\$ 4,205,880	\$ 3,814,615	\$ 3,200,785
Contributions in relation to the contractually required contribution	5,807,144	4,940,956	4,205,880	3,814,615	3,200,785
Contribution deficiency (excess)	<u>\$ -</u>				
County's covered payroll	\$ 41,839,863	\$ 37,766,344	\$ 34,202,846	\$ 33,147,927	\$ 31,056,794
Contributions as a percentage of covered payroll	13.88%	13.08%	12.30%	11.51%	10.31%

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contribution	\$ 2,806,260	\$ 2,367,216	\$ 2,163,717	\$ 2,065,349	\$ 1,862,572
Contributions in relation to the contractually required contribution	2,806,260	2,367,216	2,163,717	2,065,349	1,862,572
Contribution deficiency (excess)	<u>\$ -</u>				
County's covered payroll	\$ 30,806,853	\$ 29,889,575	\$ 28,220,995	\$ 27,818,357	\$ 27,356,637
Contributions as a percentage of covered payroll	9.11%	7.92%	7.67%	7.42%	6.81%

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Nash County, North Carolina
Schedule of the County's Proportionate Share of the Net Pension Liability (Asset)
Register of Deeds' Supplemental Pension Fund
Last Ten Fiscal Years

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
County's proportion of the net pension asset (%)	0.910%	0.893%	0.851%	0.775%	0.808%
County's proportionate share of the net pension asset (\$)	\$ (104,866)	\$ (107,275)	\$ (112,702)	\$(148,889)	\$(185,210)
Plan fiduciary net position as a percentage of the total pension liability **	133.61%	135.74%	139.04%	156.53%	173.62%
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
County's proportion of the net pension asset (%)	0.769%	0.852%	0.833%	0.832%	0.835%
County's proportionate share of the net pension asset (\$)	\$ (151,721)	\$ (141,113)	\$ (142,234)	\$(155,609)	\$(193,505)
Plan fiduciary net position as a percentage of the total pension liability **	164.11%	153.31%	153.77%	160.17%	197.29%

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* The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

** This will be the same percentage for all participant employers in the LGERS plan.

**Nash County, North Carolina
Schedule of County Contributions
Register of Deeds' Supplemental Pension Fund
Last Ten Fiscal Years**

	2025	2024	2023	2022	2021
County's required contribution	\$ 8,106	\$ 7,830	\$ 7,967	\$ 9,758	\$ 9,300
Contributions in relation to contractually required contribution	<u>8,106</u>	<u>7,830</u>	<u>7,967</u>	<u>9,758</u>	<u>9,300</u>
Contribution deficiency (excess)	<u>\$ -</u>				
	2020	2019	2018	2017	2016
County's required contribution	\$ 7,738	\$ 7,305	\$ 7,291	\$ 7,240	\$ 6,799
Contributions in relation to contractually required contribution	<u>7,738</u>	<u>7,305</u>	<u>7,291</u>	<u>7,240</u>	<u>6,799</u>
Contribution deficiency (excess)	<u>\$ -</u>				

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Nash County, North Carolina
Schedule of Changes in Total Pension Liability
Law Enforcement Officers' Special Separation Allowance
Last Nine Fiscal Years*

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Beginning Balance	\$ 4,498,697	\$ 4,228,256	\$ 4,622,023	\$ 4,224,942	\$ 3,000,531
Service Cost	190,900	169,288	241,405	237,327	140,395
Interest on the total pension liability	175,997	178,870	102,359	80,119	96,078
Differences between expected and actual experience in the measurement of the total pension liability	212,008	(27,384)	199,588	353,413	(99,650)
Changes of assumptions or other inputs	(106,401)	105,933	(791,637)	(126,389)	1,194,270
Benefit payments	<u>(197,548)</u>	<u>(156,266)</u>	<u>(145,482)</u>	<u>(147,389)</u>	<u>(106,682)</u>
Ending balance of the total pension liability	<u>\$ 4,773,653</u>	<u>\$ 4,498,697</u>	<u>\$ 4,228,256</u>	<u>\$ 4,622,023</u>	<u>\$ 4,224,942</u>
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	
Beginning Balance	\$ 2,514,518	\$ 2,341,157	\$ 2,019,702	\$ 1,939,698	
Service Cost	133,276	131,672	112,396	108,605	
Interest on the total pension liability	90,225	73,256	76,739	68,511	
Differences between expected and actual experience in the measurement of the total pension liability	235,777	127,087	35,774	-	
Changes of assumptions or other inputs	98,363	(112,798)	159,813	(55,869)	
Benefit payments	<u>(71,628)</u>	<u>(45,856)</u>	<u>(63,267)</u>	<u>(41,243)</u>	
Ending balance of the total pension liability	<u>\$ 3,000,531</u>	<u>\$ 2,514,518</u>	<u>\$ 2,341,157</u>	<u>\$ 2,019,702</u>	

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The amounts presented for each fiscal year were determined as of the prior fiscal year ending December 31.

*This schedule will not present 10 years' worth of information until fiscal year 2026.

Nash County, North Carolina
Schedule of Total Pension Liability as a Percentage of Covered-Employee Payroll
Law Enforcement Officers' Special Separation Allowance
Last Nine Fiscal Years*

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Total pension liability	\$ 4,773,653	\$ 4,498,697	\$ 4,228,256	\$ 4,622,023	\$ 4,224,942
Covered-Employee payroll	6,408,283	5,880,159	5,669,450	5,232,640	4,895,516
Total pension liability as a percentage of covered-employee payroll	74.49%	76.51%	74.58%	88.33%	86.30%
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	
Total pension liability	\$ -	\$ 2,514,518	\$ 2,341,157	\$ 2,019,702	
Covered-Employee payroll	4,934,201	4,550,839	4,478,620	4,064,900	
Total pension liability as a percentage of covered-employee payroll	0.00%	55.25%	52.27%	49.69%	

Note to the schedules:

Nash County has no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 73 to pay related benefits.

*This schedule will not present 10 years' worth of information until fiscal year 2026.

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Nash County, North Carolina
Schedule of Changes in Total OPEB Liability and Related Ratios
Healthcare Benefits Plan
Last Eight Fiscal Years

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Total OPEB Liability				
Service cost	\$ 696,705	\$ 697,492	\$ 1,400,723	\$ 1,281,033
Interest	2,039,500	1,980,575	1,624,367	1,538,911
Differences between expected and actual experience	(4,525,275)	(162,782)	(7,680,266)	(180,749)
Changes of assumptions	(1,079,604)	(886,310)	(12,317,663)	4,273,774
Benefit payments	(1,733,737)	(1,667,157)	(1,494,629)	(1,434,471)
Net change in total OPEB liability	<u>(4,602,411)</u>	<u>(38,182)</u>	<u>(18,467,468)</u>	<u>5,478,498</u>
Total OPEB liability - beginning	<u>56,039,109</u>	<u>56,077,291</u>	<u>74,544,759</u>	<u>69,066,261</u>
Total OPEB liability - ending	<u>\$ 51,436,698</u>	<u>\$56,039,109</u>	<u>\$56,077,291</u>	<u>\$74,544,759</u>
Covered-employee payroll	\$ 12,290,085	\$12,444,509	\$12,444,509	\$ 14,750,623
Total OPEB liability as a percentage of covered-employee payroll	418.52%	450.31%	450.62%	505.37%
Discount Rate	3.93%	3.65%	3.54%	2.16%

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability				
Service cost	\$ 1,112,077	\$ 995,436	\$ 1,364,968	\$ 1,549,505
Interest	2,069,208	2,067,040	2,115,565	1,899,497
Differences between expected and actual experience	(3,336,336)	(182,215)	(6,474,724)	(125,628)
Changes of assumptions	11,933,217	3,363,437	(1,983,313)	(5,816,560)
Benefit payments	(1,427,822)	(1,317,562)	(1,305,949)	(1,071,621)
Net change in total OPEB liability	<u>10,350,344</u>	<u>4,926,136</u>	<u>(6,283,453)</u>	<u>(3,564,807)</u>
Total OPEB liability - beginning	<u>58,715,917</u>	<u>53,789,781</u>	<u>60,073,234</u>	<u>63,638,041</u>
Total OPEB liability - ending	<u>\$ 69,066,261</u>	<u>\$58,715,917</u>	<u>\$53,789,781</u>	<u>\$ 60,073,234</u>
Covered-employee payroll	\$ 14,750,623	\$15,367,273	\$15,367,273	\$ 18,149,878
Total OPEB liability as a percentage of covered-employee payroll	468.23%	382.08%	350.03%	330.98%
Discount Rate	2.21%	3.50%	3.89%	3.56%

Notes to Schedule

Changes of assumptions: Changes of assumptions and other inputs reflect the effects of changes in the discount rate of each period. The discount rates for each period are noted above.

* Plan measurement date is the reporting date. Employer measurement date is one year prior to reporting date.

There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the OPEB plan.

Combining and Individual Fund
Statements and Schedules

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MAJOR GOVERNMENTAL FUNDS

- **General Fund:** This fund is used to account for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in other funds.
- **American Rescue Plan Fund:** The fund is used to account for resources provided by the government to assist with COVID relief.
- **Opioid Settlement Fund:** This special revenue fund is used to account for the funds received from the Opioid settlements to be use to battle the opioid crisis.
- **State Grant Capital Projects Fund:** This capital project fund is used to account for the funds received from OSBM and SCIF grants for various capital projects.

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Nash County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2025

	2025		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Ad valorem Taxes			
Current year	\$ 67,480,645	\$ 75,255,859	\$ 7,775,214
Prior Year	300,000	309,892	9,892
Penalties and interest	250,000	391,730	141,730
Total	68,030,645	75,957,481	7,926,836
Other Taxes and Licenses			
Local option sales taxes	23,896,930	24,160,218	263,288
Real estate transfer taxes	500,000	571,332	71,332
Rental vehicle tax	90,000	99,028	9,028
Privilege licenses	4,500	4,545	45
Total	24,491,430	24,835,123	343,693
Unrestricted Intergovernmental Revenues			
Beer and wine	185,000	168,990	(16,010)
ABC 5% bottle tax	195,000	169,877	(25,123)
Video programming tax	82,900	70,805	(12,095)
Total	462,900	409,672	(53,228)
Restricted Intergovernmental Revenues			
Restricted state DSS	10,379,869	10,332,405	(47,464)
Restricted State health	2,663,062	1,453,068	(1,209,994)
Restricted State other	4,087,888	3,694,344	(393,544)
Restricted federal health	2,658,942	2,751,560	92,618
Restricted local grants	629,851	112,687	(517,164)
Total	20,419,612	18,344,064	(2,075,548)
Permits and Fees			
Register of Deeds	375,000	415,064	40,064
Building permits	610,000	765,294	155,294
Inspection Fees	22,000	27,990	5,990
Imaging system payback	30,000	-	(30,000)
Other permits and fees	459,600	479,413	19,813
Total	1,496,600	1,687,761	191,161
Sales and Services			
Sheriff's officer fees	12,000	21,889	9,889
Court Processing Fee	150,000	153,355	3,355
Jail Fees	50,000	50,641	641
Environmental fees	198,000	252,495	54,495
Ambulance collections	3,200,000	3,210,596	10,596
Ambulance cost settlement	300,000	592,550	292,550
Local health	302,050	245,147	(56,903)
Lease revenue	-	48,062	48,062
Other sales and services	119,159	136,739	17,580
Total	4,331,209	4,711,474	380,265
Interest on investments	1,200,000	2,832,600	1,632,600

**Nash County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2025**

	2025		Variance Positive (Negative)
	Budget	Actual	
Miscellaneous			
Nash general lease	2,000,000	3,405,290	1,405,290
Sales tax refund	-	19,380	19,380
Contribution from ABC Board	915,000	966,000	51,000
TDA funds - economic development	121,000	121,000	-
Interest on lease receivable	-	14,583	14,583
Miscellaneous	404,186	548,275	144,089
Total	<u>3,440,186</u>	<u>5,074,528</u>	<u>1,634,342</u>
Total Revenues	<u>123,872,582</u>	<u>133,852,703</u>	<u>9,980,121</u>
Expenditures			
General Government:			
Governing Body			
Salaries and employee benefits	98,611	98,579	32
Professional services	4,600	4,515	85
Other operating expenditures	99,785	64,879	34,906
Total	<u>202,996</u>	<u>167,973</u>	<u>35,023</u>
Administration			
Salaries and employee benefits	622,184	619,427	2,757
Professional services	54,100	46,186	7,914
Other operating expenditures	49,753	41,075	8,678
Total	<u>726,037</u>	<u>706,688</u>	<u>19,349</u>
Grants & Intergovernmental			
Salaries and employee benefits	286,151	284,677	1,474
Other operating expenditures	14,745	9,899	4,846
Total	<u>340,896</u>	<u>329,942</u>	<u>10,954</u>
Finance			
Salaries and employee benefits	927,750	863,763	63,987
Other operating expenditures	57,012	29,708	27,304
Total	<u>984,762</u>	<u>893,471</u>	<u>91,291</u>
Disaster Recovery			
Salaries and employee benefits	470,000	184,979	285,021
Other operating expenditures	30,000	11,623	18,377
Total	<u>500,000</u>	<u>196,602</u>	<u>303,398</u>
Human Resources			
Salaries and employee benefits	428,255	428,102	153
Professional services	14,105	13,958	147
Other operating expenditures	18,556	18,407	149
Total	<u>460,916</u>	<u>460,467</u>	<u>449</u>

(continued)

Nash County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2025

	2025		Variance Positive (Negative)
	Budget	Actual	
Board of Elections			
Salaries and employee benefits	269,362	267,285	2,077
Other operating expenditures	106,900	95,223	11,677
Total	<u>376,262</u>	<u>362,508</u>	<u>13,754</u>
Election Cost			
Salaries and employee benefits	156,266	153,994	2,272
Other operating expenditures	115,770	109,541	6,229
Total	<u>272,036</u>	<u>263,535</u>	<u>8,501</u>
Tax Supervisor and Data Processing			
Salaries and employee benefits	1,862,511	1,702,685	159,826
Professional services	44,770	20,999	23,771
Other operating expenditures	394,960	284,427	110,533
Total	<u>2,302,241</u>	<u>2,008,111</u>	<u>294,130</u>
Legal			
Professional services	255,000	223,226	31,774
Total	<u>255,000</u>	<u>223,226</u>	<u>31,774</u>
Register of Deeds			
Salaries and employee benefits	374,035	373,852	183
Other operating expenditures	85,145	56,684	28,461
Total	<u>459,180</u>	<u>430,536</u>	<u>28,644</u>
Management Information Services			
Salaries and employee benefits	1,009,312	1,005,395	3,917
Professional services	12,500	9,190	3,310
Other operating expenditures	21,100	8,570	12,530
Total	<u>1,042,912</u>	<u>1,023,155</u>	<u>19,757</u>
Technology			
Other operating expenditures	1,292,171	1,209,173	82,998
Capital Outlay	830,241	830,239	2
Total	<u>2,122,412</u>	<u>2,039,412</u>	<u>83,000</u>
PIO Communications			
Salaries and employee benefits	187,634	186,508	1,126
Other operating expenditures	13,017	9,402	3,615
Total	<u>217,651</u>	<u>195,910</u>	<u>21,741</u>
Public Buildings			
Professional services	113,294	15,407	97,887
Other operating expenditures	905,141	679,941	225,200
Capital Outlay	305,255	304,874	381
Total	<u>1,323,690</u>	<u>1,000,222</u>	<u>323,468</u>

(continued)

**Nash County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2025**

	2025		Variance Positive (Negative)
	Budget	Actual	
Non-Departmental Costs			
Salaries and employee benefits	1,303,767	1,297,812	5,955
Professional services	154,588	101,671	52,917
Other operating expenditures	810,372	686,573	123,799
Total	<u>2,268,727</u>	<u>2,086,056</u>	<u>182,671</u>
Administration Building			
Salaries and employee benefits	814,328	731,862	82,466
Professional services	2,000	1,010	990
Other operating expenditures	399,036	335,444	63,592
Capital Outlay	245,250	245,233	17
Total	<u>1,460,614</u>	<u>1,313,549</u>	<u>147,065</u>
Court Facilities			
Salaries and employee benefits	-	-	-
Professional services	8,398	1,440	6,958
Other operating expenditures	412,458	349,166	63,292
Capital Outlay	18,090	-	18,090
Total	<u>438,946</u>	<u>350,606</u>	<u>88,340</u>
County Capital Improvements			
Capital Outlay	435,820	-	435,820
Total	<u>435,820</u>	<u>-</u>	<u>435,820</u>
Total General Government	<u>16,191,098</u>	<u>14,051,969</u>	<u>2,139,129</u>
Public safety:			
Building Security			
Salaries and employee benefits	185,912	183,653	2,259
Professional services	4,000	-	4,000
Operating expenditures	4,644	1,294	3,350
Total	<u>194,556</u>	<u>184,947</u>	<u>9,609</u>
Sheriff			
Salaries and employee benefits	8,253,033	8,171,609	81,424
Professional services	66,900	66,890	10
Other operating expenditures	1,812,645	1,599,580	213,065
Grants and Donations	30,980	15,688	15,292
Capital Outlay	168,885	168,882	3
Total	<u>10,332,443</u>	<u>10,022,649</u>	<u>309,794</u>
Highway Safety Grant			
Salaries and employee benefits	361,393	360,030	1,363
Total	<u>361,393</u>	<u>360,030</u>	<u>1,363</u>
Court Security			
Salaries and employee benefits	1,514,007	1,470,510	43,497
Total	<u>1,514,007</u>	<u>1,470,510</u>	<u>43,497</u>

**Nash County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2025**

	2025		Variance Positive (Negative)
	Budget	Actual	
School Officers NRMS			
Salaries and employee benefits	838,052	736,967	101,085
Other operating expenditures	57,945	42,931	15,014
Total	<u>895,997</u>	<u>779,898</u>	<u>116,099</u>
Jail			
Salaries and employee benefit	4,175,443	3,978,560	196,883
Professional services	995,500	948,839	46,661
Other operating expenditures	2,031,100	1,600,838	430,262
Capital outlay	55,336	40,879	14,457
Total	<u>7,257,379</u>	<u>6,569,116</u>	<u>688,263</u>
Court Impact			
Salaries and employee benefits	100,326	98,264	2,062
Other operating expenditures	430,300	45,639	384,661
Total	<u>530,626</u>	<u>143,903</u>	<u>386,723</u>
Communications			
Salaries and employee benefits	2,674,504	2,417,865	256,639
Other operating expenditures	179,777	162,336	17,441
Capital outlay	56,605	48,300	8,305
Total	<u>2,910,886</u>	<u>2,628,501</u>	<u>282,385</u>
Emergency services			
Salaries and employee benefits	628,601	444,914	183,687
Professional services	45,000	39,500	5,500
Other operating expenditures	118,117	113,337	4,780
Grants and Donations	40,530	19,703	20,827
Total	<u>832,248</u>	<u>617,454</u>	<u>214,794</u>
Emergency Medical Services			
Salaries and employee benefit	10,576,546	10,064,718	511,828
Professional services	284,548	279,834	4,714
Other operating expenditures	1,482,073	1,366,782	115,291
Capital Outlay	1,604,035	656,783	947,252
Total	<u>13,947,202</u>	<u>12,368,117</u>	<u>1,579,085</u>
Fire and Rescue			
Professional services	254,360	254,360	-
Total	<u>254,360</u>	<u>254,360</u>	<u>-</u>
Animal Control			
Salaries and employee benefits	358,208	357,746	462
Professional services	54,092	53,952	140
Other operating expenditures	128,772	128,253	519
Total	<u>541,072</u>	<u>539,951</u>	<u>1,121</u>

**Nash County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2025**

	2025		Variance Positive (Negative)
	Budget	Actual	
Forestry			
Other operating expenditures	166,525	116,889	49,636
Total	<u>166,525</u>	<u>116,889</u>	<u>49,636</u>
Medical Examiner			
Professional services	152,250	89,250	63,000
Total	<u>152,250</u>	<u>89,250</u>	<u>63,000</u>
Total Public Safety	<u>39,890,944</u>	<u>36,145,575</u>	<u>3,745,369</u>
Transportation:			
Airport			
Other operating expenditures	47,857	47,857	-
Total	<u>47,857</u>	<u>47,857</u>	<u>-</u>
Total transportation	<u>47,857</u>	<u>47,857</u>	<u>-</u>
Economic and Physical Development:			
Planning			
Salaries and employee benefits	382,283	340,891	41,392
Professional services	133,950	13,255	120,695
Other operating expenditures	53,105	45,577	7,528
Total	<u>569,338</u>	<u>399,723</u>	<u>169,615</u>
Inspections			
Salaries and employee benefits	575,482	529,015	46,467
Other operating expenditures	135,696	107,102	28,594
Total	<u>886,282</u>	<u>810,575</u>	<u>75,707</u>
Cooperative Extension			
Salaries and employee benefits	119,053	103,407	15,646
Professional services	294,195	222,495	71,700
Other operating expenditures	109,606	89,890	19,716
Grants and Donations	4,000	2,075	1,925
Total	<u>526,854</u>	<u>417,867</u>	<u>108,987</u>
Soil Conservation			
Salaries and employee benefits	417,435	355,912	61,523
Other operating expenditures	37,332	28,065	9,267
Total	<u>468,435</u>	<u>397,570</u>	<u>70,865</u>

(continued)

**Nash County, North Carolina
 General Fund
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual
 For the Year Ended June 30, 2025**

	2025		Variance Positive (Negative)
	Budget	Actual	
Economic Development			
Salaries and employee benefits	418,799	408,922	9,877
Professional services	119,340	105,510	13,830
Operating expenditures	146,567	142,957	3,610
Economic development incentives	207,000	170,243	36,757
Total	<u>891,706</u>	<u>827,632</u>	<u>64,074</u>
 Total Economic and Physical Development	<u>3,342,615</u>	<u>2,853,367</u>	<u>489,248</u>
 Human services:			
Health			
Administration			
Salaries and employee benefits	2,187,613	1,708,158	479,455
Professional services	65,840	65,172	668
Other operating expenditures	1,430,725	514,972	915,753
Total	<u>3,684,178</u>	<u>2,288,302</u>	<u>1,395,876</u>
 Family Planning			
Salaries and employee benefits	1,091,601	975,245	116,356
Professional services	66,048	64,155	1,893
Other operating expenditures	148,366	110,747	37,619
Total	<u>1,306,015</u>	<u>1,150,147</u>	<u>155,868</u>
 CAP			
Salaries and employee benefits	402,777	341,174	61,603
Other operating expenditures	199,196	172,836	26,360
Total	<u>601,973</u>	<u>514,010</u>	<u>87,963</u>
 Child Service Coordinator			
Salaries and employee benefits	317,006	276,940	40,066
Professional services	305	105	200
Other operating expenditures	19,280	13,136	6,144
Total	<u>336,591</u>	<u>290,181</u>	<u>46,410</u>
 Child Health			
Salaries and employee benefits	481,983	433,825	48,158
Professional services	44,526	42,479	2,047
Other operating expenditures	61,846	51,790	10,056
Grants and Donations	250,000	250,000	-
Total	<u>838,355</u>	<u>778,094</u>	<u>60,261</u>
 Maternal Health			
Salaries and employee benefits	779,856	619,938	159,918
Professional services	103,848	96,850	6,998
Other operating expenditures	52,390	39,230	13,160
Total	<u>936,094</u>	<u>756,018</u>	<u>180,076</u>

(continued)

**Nash County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2025**

	2025		Variance Positive (Negative)
	Budget	Actual	
AIDS			
Salaries and employee benefits	61,819	40,262	21,557
Other operating expenditures	8,517	3,505	5,012
Total	<u>70,336</u>	<u>43,767</u>	<u>26,569</u>
Health Promotion			
Salaries and employee benefits	92,908	64,846	28,062
Other operating expenditures	5,575	3,034	2,541
Total	<u>98,483</u>	<u>67,880</u>	<u>30,603</u>
Environmental Health			
Salaries and employee benefits	1,068,212	997,554	70,658
Other operating expenditures	61,729	52,849	8,880
Grants and Donations	16,000	15,104	896
Total	<u>1,145,941</u>	<u>1,065,507</u>	<u>80,434</u>
Tuberculosis			
Salaries and employee benefits	192,134	98,804	93,330
Professional services	4,100	1,644	2,456
Other operating expenditures	14,652	11,123	3,529
Total	<u>210,886</u>	<u>111,571</u>	<u>99,315</u>
WIC Administration			
Salaries and employee benefits	619,000	344,970	274,030
Professional services	80,000	78,732	1,268
Other operating expenditures	49,063	10,663	38,400
Total	<u>748,063</u>	<u>434,365</u>	<u>313,698</u>
Communicable Disease			
Salaries and employee benefits	168,306	97,537	70,769
Professional services	60,948	57,980	2,968
Other operating expenditures	328,976	112,343	216,633
Total	<u>558,230</u>	<u>267,860</u>	<u>290,370</u>
Breast and Cervical Cancer			
Salaries and employee benefits	19,719	19,596	123
Professional services	45,325	21,539	23,786
Total	<u>65,044</u>	<u>41,135</u>	<u>23,909</u>
Immunization Action Pan			
Salaries and employee benefits	36,434	25,308	11,126
Other operating expenditures	3,300	2,723	577
Total	<u>39,734</u>	<u>28,031</u>	<u>11,703</u>
Lead Grant			
Other operating expenditures	14,450	4,736	9,714
Total	<u>14,450</u>	<u>4,736</u>	<u>9,714</u>

(continued)

**Nash County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2025**

	2025		Variance Positive (Negative)
	Budget	Actual	
Bioterrorism Program			
Salaries and employee benefits	11,597	11,206	391
Other operating expenditures	26,881	19,979	6,902
Total	<u>38,478</u>	<u>31,185</u>	<u>7,293</u>
OB Case Management			
Salaries and employee benefits	355,794	345,847	9,947
Professional services	105	105	-
Other operating expenditures	18,785	12,894	5,891
Total	<u>374,684</u>	<u>358,846</u>	<u>15,838</u>
Total Health	<u>11,067,535</u>	<u>8,231,635</u>	<u>2,835,900</u>
Office of Juvenile Justice			
Other operating expenditures	360,789	360,789	-
Total	<u>360,789</u>	<u>360,789</u>	<u>-</u>
Mental Health			
Mental Health Center	120,000	120,000	-
Alcoholic Rehabilitation	195,000	169,877	25,123
Total	<u>315,000</u>	<u>289,877</u>	<u>25,123</u>
Home Care Community Block Grant			
Other operating expenditures	967,946	864,554	103,392
Total	<u>967,946</u>	<u>864,554</u>	<u>103,392</u>
Social Services:			
General			
Salaries	14,536,693	12,461,707	2,074,986
Professional services	379,678	237,000	142,678
Assistance payments	44,054	12,253	31,801
Other operating expenditures	853,488	796,172	57,316
Total	<u>15,813,913</u>	<u>13,507,132</u>	<u>2,306,781</u>
Title IVD-1571			
Salaries and employee benefits	1,490,703	1,400,213	90,490
Other operating expenditures	50,610	28,517	22,093
Total	<u>1,541,313</u>	<u>1,428,730</u>	<u>112,583</u>
Social Services - Other			
Special assistance	650,334	650,334	-
Other assistance	1,692,863	1,488,893	203,970
Total	<u>2,343,197</u>	<u>2,139,227</u>	<u>203,970</u>

(continued)

**Nash County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2025**

	2025		Variance Positive (Negative)
	Budget	Actual	
DNS - County Only Participation			
Non-reimbursable	127,650	97,839	29,811
Foster children	8,700	8,005	695
Pauper burials	3,500	3,245	255
Total	139,850	109,089	30,761
Total social services	19,838,273	17,184,178	2,654,095
Aging			
Salaries and employee benefits	423,647	384,071	39,576
Other operating expenditures	61,221	53,839	7,382
Grants and donations	26,669	14,319	12,350
Total	511,537	452,229	59,308
Senior Center Caregiver Grant			
Salaries and employee benefits	19,899	15,346	4,553
Other operating expenditures	3,100	3,099	1
Grants and donations	2,550	2,544	6
Total	25,549	20,989	4,560
Senior Health Insurance Info Program			
Salaries and employee benefits	3,230	1,152	2,078
Other operating expenditures	50,775	3,029	47,746
Total	54,005	4,181	49,824
Medical Impr Patient Provider Act			
Other operating expenditures	24,480	9,114	15,366
Total	24,480	9,114	15,366
Veteran's Services			
Salaries and employee benefits	221,857	195,607	26,250
Other operating expenditures	6,300	4,936	1,364
Total	228,157	200,543	27,614
Local Human Services			
Spaulding Center	10,000	10,000	-
Tri-County industries	35,000	35,000	-
Nashville Boys Cub	40,000	40,000	-
House the Children	30,000	30,000	-
Downeast Partnership for Children	18,500	18,500	-
Peacemakers	18,500	18,500	-
Other outside allocations	16,860	16,860	-
Total	168,860	168,860	-
Total Human Services	33,562,131	27,786,949	5,775,182

(continued)

**Nash County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2025**

	2025		Variance Positive (Negative)
	Budget	Actual	
Cultural:			
Recreation			
Salaries and employee benefits	599,367	596,983	2,384
Professional services	194,621	194,558	63
Other operating expenditures	154,171	151,307	2,864
Grants and donations	24,851	18,627	6,224
Total	<u>973,010</u>	<u>961,475</u>	<u>11,535</u>
Facility Maintenance			
Salaries and employee benefits	220,503	204,709	15,794
Professional services	100,372	100,372	-
Other operating expenditures	230,997	224,231	6,766
Capital outlay	1,625,125	1,406,012	219,113
Total	<u>2,176,997</u>	<u>1,935,324</u>	<u>241,673</u>
Libraries			
Braswell Library	920,051	920,051	-
NC Library Block Grant	171,434	171,170	264
Local libraries	75,000	75,000	-
Total	<u>1,166,485</u>	<u>1,166,221</u>	<u>264</u>
 Total Cultural	 <u>4,316,492</u>	 <u>4,063,020</u>	 <u>253,472</u>
Education:			
Nash Community College			
Operating expenditures	2,899,521	2,899,521	-
Capital outlay	290,000	290,000	-
Total	<u>3,189,521</u>	<u>3,189,521</u>	<u>-</u>
Nash County Public Schools			
Operating expenditures	21,376,860	21,376,860	-
Capital outlay	1,396,890	1,396,890	-
Total	<u>22,773,750</u>	<u>22,773,750</u>	<u>-</u>
 Total Education	 <u>25,963,271</u>	 <u>25,963,271</u>	 <u>-</u>
Debt service:			
Principal retirement	6,271,035	6,271,032	3
Interest and fees	1,329,606	1,329,324	282
Total debt service	<u>7,600,641</u>	<u>7,600,356</u>	<u>285</u>
 Total expenditures	 <u>130,915,049</u>	 <u>118,512,364</u>	 <u>12,402,685</u>
Revenue over (under) expenditures	<u>(7,042,467)</u>	<u>15,340,339</u>	<u>22,382,806</u>

(continued)

Nash County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2025

	2025		Variance Positive (Negative)
	Budget	Actual	
Other financing sources (uses):			
Transfers to other funds:			
Special revenue funds	(5,000)	(5,000)	-
Capital project funds	(8,308,292)	(7,270,292)	1,038,000
Tax Revaluation Fund	(200,000)	(200,000)	-
Transfers from other funds			
Special revenue funds	2,782,657	2,782,657	-
Capital project funds	288,000	-	(288,000)
Lease and subscription liabilities issued	477,731	477,730	(1)
Gain on sale of property	-	-	-
Contingency	(15,000)	-	15,000
Appropriated fund balance	12,022,371	-	(12,022,371)
Total other financing sources (uses)	<u>7,042,467</u>	<u>(4,214,905)</u>	<u>(11,257,372)</u>
Excess of revenues and other sources over (under expenditures and other uses)	<u>\$ -</u>	11,125,434	<u>\$ 11,125,434</u>
Fund balance, beginning		<u>60,217,439</u>	
Fund balance, ending		<u>\$ 71,342,873</u>	

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**Nash County, North Carolina
Revaluation Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2025**

	2025		Variance Positive (Negative)
	Budget	Actual	
<u>REVENUES</u>			
Investment earnings	\$ -	\$ 4,174	\$ 4,174
<u>EXPENDITURES</u>			
Revaluation of tax base	252,500	52,500	200,000
Revenues over (under) expenditures	(252,500)	(48,326)	204,174
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfer from other funds	200,000	200,000	-
Appropriated fund balance	52,500	-	(52,500)
Total other financing sources (uses)	252,500	200,000	(52,500)
Revenues and other sources over (under) expenditures and other uses	\$ -	151,674	\$ 151,674
Fund balance, beginning		65,655	
Fund balance, ending		\$ 217,329	

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**Nash County, North Carolina
Economic Development Fund
Schedule of Revenues, Expenditures
and Changes in Fund Balance- Budget and Actual
For the Year Ended June 30, 2025**

	2025		Variance Positive (Negative)
	Budget	Actual	
<u>REVENUES</u>			
Sale of Assets	\$ -	\$ 306,000	\$ 306,000
Total revenues	-	306,000	306,000
<u>EXPENDITURES</u>			
Economic and physical development	-	-	-
Revenues Over (Under) Expenditures	-	306,000	306,000
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers to other funds	(1,597,084)	(1,597,084)	-
Appropriated fund balance	1,597,084	-	(1,597,084)
Total other financing sources (uses)	-	(1,597,084)	(1,597,084)
Revenues and other sources over (under) expenditures and other uses	\$ -	(1,291,084)	\$ (1,291,084)
FUND BALANCE			
Beginning of year- July 1		2,832,219	
End of year- June 30		\$ 1,541,135	

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Nash County, North Carolina
American Rescue Plan Act Grant Project Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and For the Year Ended June 30, 2025

	Project Authorization	Prior Years	Actual Current Year	Total to Date	Variance Positive (Negative)
<u>REVENUES</u>					
Restricted Intergovernmental:					
ARPA Grant Funds	\$ 18,316,281	\$ 9,644,515	\$ 3,232,723	\$ 12,877,238	\$ (5,439,043)
LATCF Grant Funds	100,000	100,000	-	100,000	-
Sales Tax Refund	-	1,065	5,079	6,144	6,144
Investment Earnings	1,386,281	1,219,043	446,606	1,665,649	279,368
Total Revenue	<u>19,802,562</u>	<u>10,964,623</u>	<u>3,684,408</u>	<u>14,649,031</u>	<u>(5,153,531)</u>
<u>EXPENDITURES</u>					
General Government					
Lost Revenue - Administration	320,859	270,493	50,364	320,857	2
Lost Revenue - High Speed Internet	-	487,012	-	487,012	(487,012)
LATCF Grant Expenses	100,000	49,500	50,500	100,000	-
Supplies	16,281	16,281	-	16,281	-
Water and Sewer Projects	9,628,182	866,146	323,251	1,189,397	8,438,785
Total	<u>10,065,322</u>	<u>1,689,432</u>	<u>424,115</u>	<u>2,113,547</u>	<u>7,951,775</u>
Revenues over (under) expenditures	<u>9,737,240</u>	<u>9,275,191</u>	<u>3,260,293</u>	<u>12,535,484</u>	<u>2,798,244</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfer to other funds	(9,737,240)	(8,004,583)	(2,832,657)	(10,837,240)	(1,100,000)
Total Other Financing Sources (Uses)	<u>(9,737,240)</u>	<u>(8,004,583)</u>	<u>(2,832,657)</u>	<u>(10,837,240)</u>	<u>(1,100,000)</u>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>\$ -</u>	<u>\$ 1,270,608</u>	<u>427,636</u>	<u>\$ 1,698,244</u>	<u>\$ 1,698,244</u>
Fund balance, beginning			<u>1,270,608</u>		
Fund balance, ending			<u>\$ 1,698,244</u>		

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**Nash County, North Carolina
Opioid Settlement Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended June 30, 2025**

	Project Authorization	Prior Years	Actual Current Year	Total to Date	Variance Positive (Negative)
<u>REVENUES</u>					
Restricted Intergovernmental:					
Opioid Settlement Funds	\$ 830,000	\$ 2,201,069	\$ 835,847	\$ 3,036,916	\$ 2,206,916
Investment Earnings	-	-	187,383	187,383	187,383
Total Revenue	<u>830,000</u>	<u>2,201,069</u>	<u>1,023,230</u>	<u>3,224,299</u>	<u>2,394,299</u>
<u>EXPENDITURES</u>					
Public Health					
Opioid addition treatment	830,000	-	51,120	51,120	778,880
Total	<u>830,000</u>	<u>-</u>	<u>51,120</u>	<u>51,120</u>	<u>778,880</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>\$ 2,201,069</u>	972,110	<u>\$ 3,173,179</u>	<u>\$ 3,173,179</u>
Fund balance, beginning			<u>2,201,069</u>		
Fund balance, ending			<u>\$ 3,173,179</u>		

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Nash County, North Carolina
State Grant Capital Projects Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2025

	Project Authorization	Actual			Variance Positive (Negative)
		Prior Years	Current Year	Total to Date	
REVENUES					
Restricted Intergovernmental					
Economic Development					
SCIF Grant 20441	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -
OSMB Directed Grant 20442	100,000	98,669	1,331	100,000	-
Public Safety:					
OSMB Directed Grant 20442	450,000	450,000	-	450,000	-
OSMB Directed Grant 20446	685,000	458,022	180,799	638,821	(46,179)
OSMB Directed Grant 20448	420,000	74,722	345,278	420,000	-
SCIF Grant 20443	150,000	150,000	-	150,000	-
NC Dept of Public Safety	84,270	84,270	-	84,270	-
OSMB Directed Grant 20444	5,000,000	-	255,121	255,121	(4,744,879)
OSMB Directed Grant 204410	-	-	-	-	-
Human Services					
OSMB Directed Grant 20442	225,000	225,000	-	225,000	-
Education					
OSMB Directed Grant 20449	100,000	-	-	-	(100,000)
OSMB Directed Grant 20447	2,000,000	368,908	1,431,092	1,800,000	(200,000)
Investment Earnings	12,592	242,148	458,844	700,992	688,400
Total Revenue	<u>10,226,862</u>	<u>3,151,739</u>	<u>2,672,465</u>	<u>5,824,204</u>	<u>(4,402,658)</u>
EXPENDITURES					
Economic Development					
OSMB Directed Grant 20442	100,000	98,669	1,331	100,000	-
Public Safety:					
OSMB Directed Grant 20442	450,000	450,000	-	450,000	-
OSMB Directed Grant 20446	685,000	458,022	-	458,022	226,978
OSMB Directed Grant 20448	420,000	74,722	-	74,722	345,278
SCIF Grant 20443	150,000	150,000	-	150,000	-
NC Dept of Public Safety	84,270	84,270	370,990	455,260	(370,990)
VFD Upgrade	-	-	180,799	180,799	(180,799)
OSMB Directed Grant 20444	4,525,000	-	256,980	256,980	4,268,020
OSMB Directed Grant 204410	-	-	-	-	-
Human Services					
OSMB Directed Grant 20442	225,000	225,000	-	225,000	-
Education					
OSMB Directed Grant 20449	100,000	-	100,000	100,000	-
OSMB Directed Grant 20447	1,700,000	368,908	1,331,092	1,700,000	-
Total Expenditures	<u>8,439,270</u>	<u>1,909,591</u>	<u>2,241,192</u>	<u>4,150,783</u>	<u>4,288,487</u>
Revenues over (under) expenditures	<u>1,787,592</u>	<u>1,242,148</u>	<u>431,273</u>	<u>1,673,421</u>	<u>(114,171)</u>
OTHER FINANCING SOURCES (USES)					
Transfer to other funds					
NC 97 Shell Building	(1,012,592)	(1,012,592)	-	(1,012,592)	-
NCRB Build Ready	(475,000)	-	-	-	475,000
General Fund	(300,000)	-	-	-	300,000
Total Other Financing Sources (Uses)	<u>(1,787,592)</u>	<u>(1,012,592)</u>	<u>-</u>	<u>(1,012,592)</u>	<u>775,000</u>
Revenues and Other Financing Sources					
Over (Under) Expenditures and Other Uses	<u>\$ -</u>	<u>\$ 229,556</u>	<u>431,273</u>	<u>\$ 660,829</u>	<u>\$ 660,829</u>
Fund balance, beginning			<u>229,556</u>		
Fund balance, ending			<u>\$ 660,829</u>		

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NON-MAJOR GOVERNMENTAL FUNDS

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**Nash County, North Carolina
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2025**

Exhibit Item 7.

	Special Revenue Funds					
	Rural Operating Assistance Fund	Fire Districts Fund	Emergency Telephone System Fund	Controlled Substance Fund	Federal Asset Forfeiture Fund	Stormwater Maint Fund
ASSETS						
Current Assets:						
Cash and cash equivalents	\$ 18,640	\$ 1,305,195	\$ 609,504	\$ 56,844	\$ 530,967	\$ 146,555
Restricted cash and cash equivalents	-	-	-	-	-	-
Accounts receivable	-	-	-	-	790	-
Due from other governments	-	81,537	26,819	-	-	-
Total assets	<u>\$ 18,640</u>	<u>\$ 1,386,732</u>	<u>\$ 636,323</u>	<u>\$ 56,844</u>	<u>\$ 531,757</u>	<u>\$ 146,555</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 13,712	\$ 26	\$ 812	\$ 496	\$ 7,099	\$ -
Due to other funds	-	-	-	-	-	-
Unearned revenues	-	-	-	-	-	-
Total liabilities	<u>13,712</u>	<u>26</u>	<u>812</u>	<u>496</u>	<u>7,099</u>	<u>-</u>
Fund balances:						
Restricted:						
Stabilization by State Statute	-	81,537	26,819	-	790	-
Public Safety	-	1,305,169	608,692	-	523,868	-
Transportation	4,928	-	-	-	-	-
Economic Development	-	-	-	-	-	146,555
Education	-	-	-	-	-	-
Human Services	-	-	-	-	-	-
General Government	-	-	-	-	-	-
Committed:						
Economic Development	-	-	-	-	-	-
Public Safety	-	-	-	56,348	-	-
Assigned:						
Capital Projects	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	<u>4,928</u>	<u>1,386,706</u>	<u>635,511</u>	<u>56,348</u>	<u>524,658</u>	<u>146,555</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 18,640</u>	<u>\$ 1,386,732</u>	<u>\$ 636,323</u>	<u>\$ 56,844</u>	<u>\$ 531,757</u>	<u>\$ 146,555</u>

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Nash County, North Carolina
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2025

Exl Item 7.

	Special Revenue Funds					
	Tourism Fund	Homeland Security Grant Fund	Single Family Rehab Fund	Urgent Repair Program Fund	CDBG Grant Fund	Hazard Mitigation Plan Fund
ASSETS						
Current Assets:						
Cash and cash equivalents	\$ 600,036	\$ 207	\$ -	\$ 57,600	\$ -	\$ -
Restricted cash and cash equivalents	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	84,251
Total assets	\$ 600,036	\$ 207	\$ -	\$ 57,600	\$ -	\$ 84,251
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 2,420	\$ -	\$ 580	\$ 10,275	\$ -	\$ -
Due to other funds	-	-	-	-	69	84,251
Unearned revenues	-	-	-	-	-	-
Total liabilities	2,420	-	580	10,275	69	84,251
Fund balances:						
Restricted:						
Stabilization by State Statute	-	-	-	-	-	-
Public Safety	-	207	-	-	-	-
Transportation	-	-	-	-	-	-
Economic Development	597,616	-	-	-	-	-
Education	-	-	-	-	-	-
Human Services	-	-	-	-	-	-
General Government	-	-	-	-	-	-
Committed:						
Economic Development	-	-	-	47,325	-	-
Public Safety	-	-	-	-	-	-
Assigned:						
Capital Projects	-	-	-	-	-	-
Unassigned	-	-	(580)	-	(69)	-
Total fund balances	597,616	207	(580)	47,325	(69)	-
Total liabilities, deferred inflows of resources, and fund balances	\$ 600,036	\$ 207	\$ -	\$ 57,600	\$ -	\$ 84,251

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**Nash County, North Carolina
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2025**

Exhibit
Item 7.

	Special Revenue Funds						Total Non-Major Special Revenue Funds
	Storm Debris Removal Fund	COVID 19 Grant Project Fund	Representative Payee Fund	Fines & Forfeitures Fund	CDBG-CV Grant Fund	Downeast Home Consortium Fund	
ASSETS							
Current Assets:							
Cash and cash equivalents	\$ -	\$ -	\$ 27,400	\$ 84,101	\$ -	\$ 19,042	\$ 3,456,091
Restricted cash and cash equivalents	-	10,619	-	-	-	-	10,619
Accounts receivable	-	-	-	-	-	-	790
Due from other governments	-	-	-	-	-	-	192,607
Total assets	\$ -	\$ 10,619	\$ 27,400	\$ 84,101	\$ -	\$ 19,042	\$ 3,660,107
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ 84,101	\$ -	\$ -	\$ 119,521
Due to other funds	14,739	-	-	-	49,624	-	148,683
Unearned revenues	-	-	-	-	-	-	-
Total liabilities	14,739	-	-	84,101	49,624	-	268,204
Fund balances:							
Restricted:							
Stabilization by State Statute	-	-	-	-	-	-	109,146
Public Safety	-	-	-	-	-	-	2,437,936
Transportation	-	-	-	-	-	-	4,928
Economic Development	-	-	-	-	19,042	-	763,213
Education	-	-	-	-	-	-	-
Human Services	-	10,619	27,400	-	-	-	38,019
General Government	-	-	-	-	-	-	-
Committed:							
Economic Development	-	-	-	-	-	-	47,325
Public Safety	-	-	-	-	-	-	56,348
Assigned:							
Capital Projects	-	-	-	-	-	-	-
Unassigned	(14,739)	-	-	-	(49,624)	-	(65,012)
Total fund balances	(14,739)	10,619	27,400	-	(49,624)	19,042	3,391,903
Total liabilities, deferred inflows of resources, and fund balances	\$ -	\$ 10,619	\$ 27,400	\$ 84,101	\$ -	\$ 19,042	\$ 3,660,107

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**Nash County, North Carolina
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2025**

Exhibit
Item 7.

	Capital Project Funds						
	Capital Reserve Fund	Middlesex Industrial Park Fund	Senior Center/Miracle Park Capital Fund	School Capital Project Fund	Animal Facility Project Fund	Highspeed Internet Project Fund	Detention Facility Project Fund
ASSETS							
Current Assets:							
Cash and cash equivalents	\$ 2,533,486	\$ 2,906,195	\$ -	\$ 4,542,024	\$ 12,436	\$ 3,751,872	\$ 60,193
Restricted cash and cash equivalents	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-
Due from other governments	-	200,002	-	37,747	699	-	5,958
Total assets	\$ 2,533,486	\$ 3,106,197	\$ -	\$ 4,579,771	\$ 13,135	\$ 3,751,872	\$ 66,151
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ -	\$ 4,113	\$ -	\$ 2,825	\$ -	\$ 83	\$ -
Due to other funds	-	-	397,163	-	-	-	-
Unearned revenues	-	-	-	-	-	-	-
Total liabilities	-	4,113	397,163	2,825	-	83	-
Fund balances:							
Restricted:							
Stabilization by State Statute	-	200,002	-	37,747	699	-	5,958
Public Safety	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Economic Development	-	2,902,082	-	-	-	-	-
Education	-	-	-	4,539,199	-	-	-
Human Services	-	-	-	-	-	-	-
General Government	-	-	-	-	-	-	-
Committed:							
Economic Development	-	-	-	-	-	3,751,789	-
Public Safety	-	-	-	-	12,436	-	60,193
Assigned:							
Capital Projects	2,533,486	-	-	-	-	-	-
Unassigned	-	-	(397,163)	-	-	-	-
Total fund balances	2,533,486	3,102,084	(397,163)	4,576,946	13,135	3,751,789	66,151
Total liabilities, deferred inflows of resources, and fund balances	\$ 2,533,486	\$ 3,106,197	\$ -	\$ 4,579,771	\$ 13,135	\$ 3,751,872	\$ 66,151

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Nash County, North Carolina
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2025

Exhibit
Item 7.

	Capital Project Funds					Total Non-Major Capital Project Funds	Total Non-Major Governmental Funds
	Hwy 97 Industrial Park Fund	NCRR Build Ready Fund	Senior Center Expansion Fund	NC County Capital Projects Fund	Nashville Project Center Fund		
ASSETS							
Current Assets:							
Cash and cash equivalents	\$ 1,297,218	\$ -	\$ -	\$ -	\$ 1,078,487	\$ 16,181,911	\$ 19,638,002
Restricted cash and cash equivalents	290,150	716,950	2,385,056	392,196	-	3,784,352	3,794,971
Accounts receivable	-	-	-	-	-	-	790
Due from other governments	-	-	-	-	54,119	298,525	491,132
Total assets	<u>\$ 1,587,368</u>	<u>\$ 716,950</u>	<u>\$ 2,385,056</u>	<u>\$ 392,196</u>	<u>\$ 1,132,606</u>	<u>\$ 20,264,788</u>	<u>\$ 23,924,895</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ 21	\$ -	\$ -	\$ 7,042	\$ 126,563
Due to other funds	-	-	-	-	-	397,163	545,846
Unearned revenues	-	716,950	-	-	995,686	1,712,636	1,712,636
Total liabilities	<u>-</u>	<u>716,950</u>	<u>21</u>	<u>-</u>	<u>995,686</u>	<u>2,116,841</u>	<u>2,385,045</u>
Fund balances:							
Restricted:							
Stabilization by State Statute	-	-	-	-	54,119	298,525	407,671
Public Safety	-	-	-	-	82,801	82,801	2,520,737
Transportation	-	-	-	-	-	-	4,928
Economic Development	-	-	-	-	-	2,902,082	3,665,295
Education	-	-	-	-	-	4,539,199	4,539,199
Human Services	-	-	-	-	-	-	38,019
General Government	1,587,368	-	2,385,035	392,196	-	4,364,599	4,364,599
Committed:							
Economic Development	-	-	-	-	-	3,751,789	3,799,114
Public Safety	-	-	-	-	-	72,629	128,977
Assigned:							
Capital Projects	-	-	-	-	-	2,533,486	2,533,486
Unassigned	-	-	-	-	-	(397,163)	(462,175)
Total fund balances	<u>1,587,368</u>	<u>-</u>	<u>2,385,035</u>	<u>392,196</u>	<u>136,920</u>	<u>18,147,947</u>	<u>21,539,850</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,587,368</u>	<u>\$ 716,950</u>	<u>\$ 2,385,056</u>	<u>\$ 392,196</u>	<u>\$ 1,132,606</u>	<u>\$ 20,264,788</u>	<u>\$ 23,924,895</u>

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Nash County, North Carolina
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended June 30, 2025

Exhibit
Item 7.

	Special Revenue Funds					
	Rural Operating Assistance Fund	Fire Districts Fund	Emergency Telephone System Fund	Controlled Substance Fund	Federal Asset Forfeiture Fund	Stormwater Maint Fund
REVENUES						
Ad valorem taxes	\$ -	\$ 6,586,671	\$ -	\$ -	\$ -	\$ -
Restricted Intergovernmental	89,098	-	379,423	25,694	334,767	-
Investment earnings	-	52,881	21,231	1,958	39,045	6,451
Sales and services	-	-	-	-	-	-
Miscellaneous	-	-	-	6,000	40,025	-
Total revenues	89,098	6,639,552	400,654	33,652	413,837	6,451
EXPENDITURES						
General Government	-	-	-	-	-	-
Public Safety	-	6,181,848	169,881	5,863	944,986	-
Transportation	168,480	-	-	-	-	-
Economic Development	-	-	-	-	-	-
Education	-	-	-	-	-	-
Human Services	-	-	-	-	-	-
Cultural and Recreational	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	168,480	6,181,848	169,881	5,863	944,986	-
Revenues over (under) Expenditures	(79,382)	457,704	230,773	27,789	(531,149)	6,451
OTHER FINANCING SOURCES (USES)						
Transfers from other funds	-	-	-	-	-	-
Transfers to other funds	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Change in Fund Balances	(79,382)	457,704	230,773	27,789	(531,149)	6,451
Fund balance, beginning	84,310	929,002	404,738	28,559	1,055,807	140,104
Fund balance, ending	\$ 4,928	\$ 1,386,706	\$ 635,511	\$ 56,348	\$ 524,658	\$ 146,555

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Nash County, North Carolina
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended June 30, 2025

Exhibit
Item 7.

	Special Revenue Funds					
	Tourism Fund	Homeland Security Grant Fund	Single Family Rehab Fund	Urgent Repair Program Fund	CDBG Grant Fund	Hazard Mitigation Plan Fund
REVENUES						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Intergovernmental	693,611	-	94,570	128,737	-	-
Investment earnings	24,113	-	-	-	-	-
Sales and services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	717,724	-	94,570	128,737	-	-
EXPENDITURES						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic Development	620,786	-	95,150	151,940	11,178	-
Education	-	-	-	-	-	-
Human Services	-	-	-	-	-	-
Cultural and Recreational	-	-	-	-	-	-
Debt Service:						
Principal	23,072	-	-	-	-	-
Interest	7,262	-	-	-	-	-
Total expenditures	651,120	-	95,150	151,940	11,178	-
Revenues over (under) Expenditures	66,604	-	(580)	(23,203)	(11,178)	-
OTHER FINANCING SOURCES (USES)						
Transfers from other funds	-	-	-	5,000	-	-
Transfers to other funds	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	5,000	-	-
Change in Fund Balances	66,604	-	(580)	(18,203)	(11,178)	-
Fund balance, beginning	531,012	207	-	65,528	11,109	-
Fund balance, ending	\$ 597,616	\$ 207	\$ (580)	\$ 47,325	\$ (69)	\$ -

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Nash County, North Carolina
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended June 30, 2025

Exhibit
Item 7.

	Special Revenue Funds						Total Non-Major Special Revenue Funds
	Storm Debris Removal Fund	COVID 19 Grant Project Fund	Representative Payee Fund	Fines & Forfeitures Fund	CDBG-CV Grant Fund	Downeast Home Consortium Fund	
REVENUES							
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,586,671
Restricted Intergovernmental	-	1,650	169,854	-	-	500,000	2,417,404
Investment earnings	-	-	1,665	-	-	-	147,344
Sales and services	-	-	-	821,378	-	-	821,378
Miscellaneous	5,000	-	-	-	-	-	51,025
Total revenues	5,000	1,650	171,519	821,378	-	500,000	10,023,822
EXPENDITURES							
General Government	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	7,302,578
Transportation	-	-	-	-	-	-	168,480
Economic Development	19,739	-	-	-	-	259,716	1,158,509
Education	-	-	-	821,378	-	-	821,378
Human Services	-	10,034	187,460	-	32,848	-	230,342
Cultural and Recreational	-	-	-	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	23,072
Interest	-	-	-	-	-	-	7,262
Total expenditures	19,739	10,034	187,460	821,378	32,848	259,716	9,711,621
Revenues over (under) Expenditures	(14,739)	(8,384)	(15,941)	-	(32,848)	240,284	312,201
OTHER FINANCING SOURCES (USES)							
Transfers from other funds	-	-	-	-	-	-	5,000
Transfers to other funds	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	5,000
Change in Fund Balances	(14,739)	(8,384)	(15,941)	-	(32,848)	240,284	317,201
Fund balance, beginning	-	19,003	43,341	-	(16,776)	(221,242)	3,074,702
Fund balance, ending	\$ (14,739)	\$ 10,619	\$ 27,400	\$ -	\$ (49,624)	\$ 19,042	\$ 3,391,903

Nash County, North Carolina
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended June 30, 2025

Exhibit
Item 7.

	Capital Project Funds						
	Capital Reserve Fund	Middlesex Industrial Park Fund	Senior Center/ Miracle Park Capital Fund	School Capital Project Fund	Animal Facility Project Fund	Highspeed Internet Project Fund	Detention Facility Project Fund
REVENUES							
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Intergovernmental	-	2,831,230	-	1,615,847	-	49,702	-
Investment earnings	111,515	-	-	-	-	-	-
Sales and services	-	-	-	-	-	-	-
Miscellaneous	-	50	-	-	-	-	-
Total revenues	<u>111,515</u>	<u>2,831,280</u>	<u>-</u>	<u>1,615,847</u>	<u>-</u>	<u>49,702</u>	<u>-</u>
EXPENDITURES							
General Government	-	-	-	-	-	-	-
Public Safety	-	-	-	-	34,448	-	1,316,505
Transportation	-	-	-	-	-	-	-
Economic Development	-	1,342,823	-	-	-	53,143	-
Education	-	-	-	3,235,505	-	-	-
Human Services	-	-	-	-	-	-	-
Cultural and Recreational	-	-	1,994	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>1,342,823</u>	<u>1,994</u>	<u>3,235,505</u>	<u>34,448</u>	<u>53,143</u>	<u>1,316,505</u>
Revenues over (under) Expenditures	<u>111,515</u>	<u>1,488,457</u>	<u>(1,994)</u>	<u>(1,619,658)</u>	<u>(34,448)</u>	<u>(3,441)</u>	<u>(1,316,505)</u>
OTHER FINANCING SOURCES (USES)							
Transfers from other funds	-	1,597,084	-	2,000,000	-	1,732,657	303,635
Transfers to other funds	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>1,597,084</u>	<u>-</u>	<u>2,000,000</u>	<u>-</u>	<u>1,732,657</u>	<u>303,635</u>
Change in Fund Balances	111,515	3,085,541	(1,994)	380,342	(34,448)	1,729,216	(1,012,870)
Fund balance, beginning	<u>2,421,971</u>	<u>16,543</u>	<u>(395,169)</u>	<u>4,196,604</u>	<u>47,583</u>	<u>2,022,573</u>	<u>1,079,021</u>
Fund balance, ending	<u>\$ 2,533,486</u>	<u>\$ 3,102,084</u>	<u>\$ (397,163)</u>	<u>\$ 4,576,946</u>	<u>\$ 13,135</u>	<u>\$ 3,751,789</u>	<u>\$ 66,151</u>

Nash County, North Carolina
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended June 30, 2025

Exhibit
Item 7.

	Capital Project Funds					Total Non-Major Capital Project Funds	Total Non-Major Governmental Funds
	Hwy 97 Industrial Park Fund	NCRR Build Ready Fund	Senior Center Expansion Fund	NC County Capital Projects Fund	Nashville Project Center Fund		
REVENUES							
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,586,671
Restricted Intergovernmental	-	27,500	-	-	1,604,314	6,128,593	8,545,997
Investment earnings	66,439	-	-	-	91,527	269,481	416,825
Sales and services	-	-	-	-	-	-	821,378
Miscellaneous	-	-	-	-	-	50	51,075
Total revenues	66,439	27,500	-	-	1,695,841	6,398,124	16,421,946
EXPENDITURES							
General Government	123	27,500	114,965	341,804	1,604,314	2,088,706	2,088,706
Public Safety	-	-	-	-	-	1,350,953	8,653,531
Transportation	-	-	-	-	-	-	168,480
Economic Development	-	-	-	-	-	1,395,966	2,554,475
Education	-	-	-	-	-	3,235,505	4,056,883
Human Services	-	-	-	-	-	-	230,342
Cultural and Recreational	-	-	-	-	-	1,994	1,994
Debt Service:							
Principal	-	-	-	-	-	-	23,072
Interest	-	-	-	-	-	-	7,262
Total expenditures	123	27,500	114,965	341,804	1,604,314	8,073,124	17,784,745
Revenues over (under) Expenditures	66,316	-	(114,965)	(341,804)	91,527	(1,675,000)	(1,362,799)
OTHER FINANCING SOURCES (USES)							
Transfers from other funds	-	-	2,500,000	734,000	-	8,867,376	8,872,376
Transfers to other funds	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	2,500,000	734,000	-	8,867,376	8,872,376
Change in Fund Balances	66,316	-	2,385,035	392,196	91,527	7,192,376	7,509,577
Fund balance, beginning	1,521,052	-	-	-	45,393	10,955,571	14,030,273
Fund balance, ending	\$ 1,587,368	\$ -	\$ 2,385,035	\$ 392,196	\$ 136,920	\$ 18,147,947	\$ 21,539,850

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**Nash County, North Carolina
Rural Operating Assistance Program
Statement of Revenues, Expenditures
and Changes In Fund Balance- Budget and Actual
For the Year Ended June 30, 2025**

	2025		Variance Positive (Negative)
	Budget	Actual	
<u>REVENUES</u>			
Restricted Intergovernmental - Grants:			
EDTAP	\$ 78,965	\$ 78,965	\$ -
Workfirst	-	-	-
Rural General Public Program	10,133	10,133	-
Total restricted intergovernmental - grants	89,098	89,098	-
 Total revenues	 89,098	 89,098	 -
<u>EXPENDITURES</u>			
Transportation:			
EDTAP	78,601	75,836	2,765
Workfirst	-	-	-
Rural General Public Program	94,652	92,644	2,008
Total Expenditures	173,253	168,480	4,773
 Revenues over (under) expenditures	 (84,155)	 (79,382)	 4,773
<u>OTHER FINANCING SOURCES (USES)</u>			
Appropriated fund balance	84,155	-	(84,155)
Total Other Financing Sources (uses)	84,155	-	(84,155)
 Revenues and Other Sources over (under) Expenditures and other uses	 \$ -	 (79,382)	 \$ (79,382)
 <u>FUND BALANCE</u>			
Fund balance, beginning- July 1		84,310	
Fund balance, ending - June 30		\$ 4,928	

**Nash County, North Carolina
Fire Districts Fund
Statement of Revenues, Expenditures
and Changes In Fund Balance- Budget and Actual
For the Year Ended June 30, 2025**

	2025		Variance Positive (Negative)
	Budget	Actual	
<u>REVENUES</u>			
Ad valorem taxes	\$ 5,875,206	\$ 6,586,671	\$ 711,465
Investment earnings	-	52,881	52,881
Total Revenues	5,875,206	6,639,552	764,346
<u>EXPENDITURES</u>			
Public safety:			
Stanhope	159,459	159,459	-
Stony Creek	32,958	32,237	721
Green Hornet	334,590	334,590	-
Harrison	279,326	279,326	-
Ferrells	446,794	446,794	-
N.S. Gulley	824,375	824,375	-
Silver Lake	16,264	16,264	-
Sims	19,945	19,945	-
Tri-County	277,056	277,056	-
Salem	279,325	279,325	-
West Mount	659,342	659,342	-
Coopers	455,158	455,158	-
Castalia	279,055	279,055	-
Spring Hope	438,294	438,294	-
Middlesex	344,118	344,118	-
Whitakers	453,640	453,640	-
Red Oak	670,614	670,614	-
Momeyer	212,256	212,256	-
Total Expenditures	6,182,569	6,181,848	721
Revenues over (under) expenditures	(307,363)	457,704	765,067
<u>OTHER FINANCING SOURCES (USES)</u>			
Appropriated fund balance	307,363	-	(307,363)
Total Other Financing Sources (uses)	307,363	-	(307,363)
Revenues and Other Sources over (under) Expenditures and other uses	\$ -	457,704	\$ 457,704
FUND BALANCE			
Fund balance, beginning- July 1		929,002	
Fund balance, ending - June 30		\$ 1,386,706	

**Nash County, North Carolina
Emergency Telephone System Fund
Statement of Revenues, Expenditures
and Changes In Fund Balance- Budget and Actual
For the Year Ended June 30, 2025**

	2025		Variance Positive (Negative)
	Budget	Actual	
<u>REVENUES</u>			
Restricted Intergovernmental revenues:			
Restricted intergovernmental - Wireless E911	\$ 321,042	\$ 379,423	\$ 58,381
Investment earnings	-	21,231	21,231
Total Revenues	321,042	400,654	79,612
<u>EXPENDITURES</u>			
Public safety:			
Telephone	19,500	12,212	7,288
Software	67,000	64,549	2,451
Hardware	279,976	73,063	206,913
Training	45,715	20,057	25,658
Total Expenditures	412,191	169,881	242,310
Revenues over (under) expenditures	(91,149)	230,773	321,922
<u>OTHER FINANCING SOURCES (USES)</u>			
Appropriated fund balance	91,149	-	(91,149)
Total Other Financing Sources (uses)	91,149	-	(91,149)
Revenues and Other Sources over (under) Expenditures and other uses	\$ -	230,773	\$ 230,773
<u>FUND BALANCE</u>			
Fund balance, beginning- July 1		404,738	
Fund balance, ending - June 30		\$ 635,511	

**Nash County, North Carolina
Controlled Substance Fund
Statement of Revenues, Expenditures
and Changes In Fund Balance- Budget and Actual
For the Year Ended June 30, 2025**

	2025		Variance Positive (Negative)
	Budget	Actual	
<u>REVENUES</u>			
Controlled substance funds	\$ -	\$ 25,694	\$ 25,694
Investment earnings	-	1,958	1,958
Miscellaneous income	-	6,000	6,000
Total Revenues	-	33,652	33,652
<u>EXPENDITURES</u>			
Public safety	11,000	5,863	5,137
Total Expenditures	11,000	5,863	5,137
Revenues over (under) expenditures	(11,000)	27,789	38,789
<u>OTHER FINANCING SOURCES (USES)</u>			
Appropriated fund balance	11,000	-	(11,000)
Total Other Financing Sources (uses)	11,000	-	(11,000)
Revenues and Other Sources over (under) Expenditures and other uses	\$ -	27,789	\$ 27,789
FUND BALANCE			
Fund balance, beginning- July 1		28,559	
Fund balance, ending - June 30		\$ 56,348	

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**Nash County, North Carolina
Federal Asset Forfeiture Fund
Statement of Revenues, Expenditures
and Changes In Fund Balance- Budget and Actual
For the Year Ended June 30, 2025**

	2025		Variance Positive (Negative)
	Budget	Actual	
<u>REVENUES</u>			
Department of Justice			
Federal asset forfeitures	\$ -	\$ 332,801	\$ 332,801
Investment earnings	-	28,630	28,630
Reimbursement - Other	-	-	-
Miscellaneous income	-	-	-
Total Department of Justice	-	361,431	361,431
Department of Treasury			
Federal asset forfeitures	-	1,966	1,966
Miscellaneous income	98,757	40,025	(58,732)
Investment earnings	-	10,415	10,415
Total Department of Treasury	98,757	52,406	(46,351)
 Total Revenues	 98,757	 413,837	 315,080
<u>EXPENDITURES</u>			
Public safety - Department of Justice	904,118	802,592	101,526
Public safety - Department of Treasury	194,045	142,394	51,651
Total Expenditures	1,098,163	944,986	153,177
Revenues over (under) expenditures	(999,406)	(531,149)	468,257
<u>OTHER FINANCING SOURCES (USES)</u>			
Appropriated fund balance	999,406	-	(999,406)
Total Other Financing Sources (uses)	999,406	-	(999,406)
Revenues and Other Sources over (under) Expenditures and other uses	\$ -	(531,149)	\$ (531,149)
FUND BALANCE			
Fund balance, beginning- July 1		1,055,807	
Fund balance, ending - June 30		\$ 524,658	

**Nash County, North Carolina
Stormwater Maintenance Fund
Statement of Revenues, Expenditures
and Changes In Fund Balance- Budget and Actual
For the Year Ended June 30, 2025**

	2025		Variance Positive (Negative)
	Budget	Actual	
<u>REVENUES</u>			
Investment earnings	\$ -	\$ 6,451	\$ 6,451
Total Revenues	-	6,451	6,451
Revenues over (under) expenditures	-	6,451	6,451
Revenues and Other Sources over (under)			
Expenditures and other uses	\$ -	6,451	\$ 6,451
 FUND BALANCE			
Fund balance, beginning- July 1		140,104	
Fund balance, ending - June 30		\$ 146,555	

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**Nash County, North Carolina
Tourism Fund
Statement of Revenues, Expenditures
and Changes In Fund Balance- Budget and Actual
For the Year Ended June 30, 2025**

	2025		Variance Positive (Negative)
	Budget	Actual	
<u>REVENUES</u>			
Restricted Intergovernmental revenues:			
Restricted intergovernmental	\$ 693,611	\$ 693,611	\$ -
Investment earnings	-	24,113	24,113
Total Revenues	693,611	717,724	24,113
<u>EXPENDITURES</u>			
Economic and physical development:			
Salaries	186,076	163,330	22,746
Operating expenditures	468,809	449,064	19,745
Capital	8,392	8,392	-
Debt Service:			
Principal	23,072	23,072	-
Interest	7,262	7,262	-
Total Expenditures	693,611	651,120	42,491
Revenues over (under) expenditures	-	66,604	66,604
<u>OTHER FINANCING SOURCES (USES)</u>			
Lease liabilities issued	-	-	-
Appropriated fund balance	-	-	-
Total Other Financing Sources (uses)	-	-	-
Revenues and Other Sources over (under) Expenditures and other uses	\$ -	66,604	\$ 66,604
FUND BALANCE			
Fund balance, beginning- July 1		531,012	
Fund balance, ending - June 30		\$ 597,616	

**Nash County, North Carolina
Homeland Security Grant
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2025**

	Project Authorization	Prior Years	Actual		Variance Positive (Negative)
			Current Year	Total to Date	
REVENUES					
Public Safety:					
Homeland Security Grant 2018	\$ 96,000	\$ 96,000	\$ -	\$ 96,000	\$ -
Homeland Security Grant 2019	15,000	14,864	-	14,864	(136)
Homeland Security Grant 2020	17,000	16,480	-	16,480	(520)
Homeland Security Grant 2021	-	15,669	-	15,669	15,669
Investment earnings	-	207	-	207	207
Total Revenue	<u>128,000</u>	<u>143,220</u>	<u>-</u>	<u>143,220</u>	<u>15,220</u>
EXPENDITURES					
Public Safety:					
Supplies	15,000	14,864	-	14,864	136
Equipment	113,000	128,149	-	128,149	(15,149)
Total	<u>128,000</u>	<u>143,013</u>	<u>-</u>	<u>143,013</u>	<u>(15,013)</u>
Revenues over (under) expenditures	<u>-</u>	<u>207</u>	<u>-</u>	<u>207</u>	<u>207</u>
OTHER FINANCING SOURCES (USES)					
Appropriated fund balance	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>\$ -</u>	<u>\$ 207</u>	<u>-</u>	<u>\$ 207</u>	<u>\$ 207</u>
Fund balance, beginning			<u>207</u>		
Fund balance, ending			<u>\$ 207</u>		

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**Nash County, North Carolina
Single Family Rehabilitation
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2025**

	Project Authorization	Prior Years	Actual		Total to Date	Variance Positive (Negative)
			Current Year	Completed Projects		
REVENUES						
Economic and physical development:						
Single Family Rehab Grant 2017	\$ 980,000	\$ 864,829	\$ -	\$ -	\$ 864,829	\$ (115,171)
Single Family Rehab Grant 2020	-	426,457	-	(426,457)	-	-
Single Family Rehab Grant 2023	648,000	580	94,570	-	95,150	(552,850)
Total Revenue	<u>1,628,000</u>	<u>1,291,866</u>	<u>94,570</u>	<u>(426,457)</u>	<u>959,979</u>	<u>(668,021)</u>
EXPENDITURES						
Economic and physical development:						
Single Family Rehab Grant 2017	980,000	864,829	-	-	864,829	115,171
Single Family Rehab Grant 2020	-	426,457	-	(426,457)	-	-
Single Family Rehab Grant 2023	648,000	580	95,150	-	95,730	552,270
Total Expenditures	<u>1,628,000</u>	<u>1,291,866</u>	<u>95,150</u>	<u>(426,457)</u>	<u>960,559</u>	<u>667,441</u>
Revenues and Other Financing Sources						
Over (Under) Expenditures and Other Uses	<u>\$ -</u>	<u>\$ -</u>	<u>(580)</u>	<u>\$ -</u>	<u>\$ (580)</u>	<u>\$ (580)</u>
Fund balance, beginning						
Fund balance, ending				<u>\$ (580)</u>		

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Nash County, North Carolina
Urgent Repair Program
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2025

	Project Authorization	Actual			Variance Positive (Negative)
		Prior Years	Current Year	Total to Date	
<u>REVENUES</u>					
Economic and physical development:					
Urgent Repair Grant 2022	\$ -	\$ -	\$ -	\$ -	\$ -
Urgent Repair Grant 2023	147,000	60,000	128,737	188,737	41,737
Investment earnings	-	528	-	528	528
Total Revenue	147,000	60,528	128,737	189,265	42,265
<u>EXPENDITURES</u>					
Economic and physical development:					
Urgent Repair Grant 2022	-	-	-	-	-
Urgent Repair Grant 2023	157,000	-	151,940	151,940	5,060
Total	157,000	-	151,940	151,940	5,060
Revenues over (under) expenditures	(10,000)	60,528	(23,203)	37,325	47,325
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfer from (to) General Fund	10,000	5,000	5,000	10,000	-
Total Other Financing Sources (Uses)	10,000	5,000	5,000	10,000	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	\$ -	\$ 65,528	(18,203)	\$ 47,325	\$ 47,325
Fund balance, beginning			65,528		
Fund balance, ending			\$ 47,325		

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**Nash County, North Carolina
CDBG Grant Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2025**

	Project Authorization	Actual			Variance Positive (Negative)
		Prior Years	Current Year	Total to Date	
REVENUES					
Community Development Grants:					
CDBG - Neighborhood revitalization grant	\$ 750,000	\$ 730,763	\$ -	\$ 730,763	\$ (19,237)
CDBG - Building Reuse - First Wave Innovation	400,000	400,000	-	400,000	-
CDBG - Building Reuse - The Crump Group	750,000	750,000	-	750,000	-
Disaster Recovery:					
CDBG - Disaster Recovery	496,266	496,266	-	496,266	-
Golden Leaf - Disaster Recovery	500,000	500,000	-	500,000	-
Town of Nashville - Match	24,489	24,489	-	24,489	-
NC Commerce	6,686	-	-	-	(6,686)
Miscellaneous Income	-	6,686	-	6,686	6,686
Total Revenue	2,927,441	2,908,204	-	2,908,204	(19,237)
EXPENDITURES					
Economic and physical development:					
Community Development Grants:					
Neighborhood revitalization	755,000	735,647	-	735,647	19,353
CDBG - Building Reuse - First Wave Innovation	400,000	400,000	-	400,000	-
CDBG - Building Reuse - The Crump Group	750,000	750,000	-	750,000	-
Disaster recovery					
Administration	6,686	6,686	184	6,870	(184)
Golden Leaf Drainage Improvement	500,000	500,000	-	500,000	-
Drainage Improvements	471,399	483,984	-	483,984	(12,585)
Project Delivery	24,867	24,868	-	24,868	(1)
Town of Nashville	24,489	910	10,994	11,904	12,585
Total	2,932,441	2,902,095	11,178	2,913,273	19,168
Revenues over (under) expenditures	(5,000)	6,109	(11,178)	(5,069)	(69)
OTHER FINANCING SOURCES (USES)					
Transfer from other funds	5,000	5,000	-	5,000	-
Total Other Financing Sources (Uses)	5,000	5,000	-	5,000	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	\$ -	\$ 11,109	(11,178)	\$ (69)	\$ (69)
Fund balance, beginning			11,109		
Fund balance, ending			\$ (69)		

**Nash County, North Carolina
Hazard Mitigation Plan Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended June 30, 2025**

	Project Authorization	Prior Years	Actual Current Year	Total to Date	Variance Positive (Negative)
<u>REVENUES</u>					
Restricted Intergovernmental:					
Hazard Mitigation Hurricane Matthew	\$ 516,912	\$ 365,809	\$ -	\$ 365,809	\$ (151,103)
SARF Buyout Program	181,500	63,328	-	63,328	(118,172)
Total Revenue	698,412	429,137	-	429,137	(269,275)
<u>EXPENDITURES</u>					
Economic and physical development:					
Hazard Mitigation Hurricane Matthew	516,912	365,809	-	365,809	151,103
SARF Guyout Program	181,500	63,328	-	63,328	118,172
Total	698,412	429,137	-	429,137	269,275
Revenues and Other Financing Sources					
Over (Under) Expenditures and Other Uses	\$ -	\$ -	-	\$ -	\$ -
Fund balance, beginning			-		
Fund balance, ending			\$ -		

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**Nash County, North Carolina
Storm Debris Removal Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended June 30, 2025**

	Project Authorization	Actual			Total to Date	Variance Positive (Negative)
		Prior Years	Current Year	Completed Projects		
REVENUES						
Restricted Intergovernmental:						
NC Division of Soil and Water	\$ 738,749	\$ 727,618	\$ -	\$ (727,618)	\$ -	\$ (11,131)
Golden Leaf	99,256	99,255	-	(99,255)	-	(1)
Miscellaneous	-	-	5,000	-	5,000	5,000
NC Division of Soil and Water STRAP	509,138	254,569	-	-	254,569	(254,569)
Total Revenue	1,347,143	1,081,442	5,000	(826,873)	259,569	(260,701)
EXPENDITURES						
Economic and physical development:						
Stoney Creek Debris Removal	202,084	202,084	-	(202,084)	-	-
Tar River Debris Removal	182,012	173,214	-	(173,214)	-	8,798
Fishing Creek Debris Removal	339,082	451,575	-	(451,575)	-	(112,493)
Swift Creek Debris Removal	623,965	254,569	19,739	-	274,308	349,657
Total	1,347,143	1,081,442	19,739	(826,873)	274,308	245,962
Revenues over (under) expenditures	\$ -	\$ -	(14,739)	\$ -	\$ (14,739)	\$ (14,739)
Fund balance, beginning						-
Fund balance, ending			\$ (14,739)			

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Nash County, North Carolina
COVID-19 Grant Project
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended June 30, 2025

	Project Authorization	Prior Years	Actual Current Year	Total to Date	Variance Positive (Negative)
<u>REVENUES</u>					
Restricted Intergovernmental:					
NC Department of Public Health - COVID -19 Funding	\$ 2,017,953	\$ 301,014	\$ 1,650	\$ 302,664	\$ (1,715,289)
HCCBG - COVID-19 Funding	94,714	94,714	-	94,714	-
Farmers Market - UCPCOG Grant	460,000	459,976	-	459,976	(24)
Total Revenues	<u>2,572,667</u>	<u>855,704</u>	<u>1,650</u>	<u>857,354</u>	<u>(1,715,313)</u>
<u>EXPENDITURES</u>					
Public Health					
NC Department of Public Health - COVID -19 Funding	2,017,953	291,301	3,647	294,948	1,723,005
HCCBG - COVID-19 Funding	94,714	93,007	-	93,007	1,707
Farmers Market	454,000	446,393	6,387	452,780	1,220
Total Expenditures	<u>2,566,667</u>	<u>830,701</u>	<u>10,034</u>	<u>840,735</u>	<u>1,725,932</u>
Revenues over (under) expenditures	<u>6,000</u>	<u>25,003</u>	<u>(8,384)</u>	<u>16,619</u>	<u>10,619</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfer to other funds	(6,000)	(6,000)	-	(6,000)	-
Total Other Financing Sources (Uses)	<u>(6,000)</u>	<u>(6,000)</u>	<u>-</u>	<u>(6,000)</u>	<u>-</u>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>\$ -</u>	<u>\$ 19,003</u>	<u>(8,384)</u>	<u>\$ 10,619</u>	<u>\$ 10,619</u>
Fund balance, beginning			<u>19,003</u>		
Fund balance, ending			<u>\$ 10,619</u>		

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Nash County, North Carolina
Representative Payee Fund
Statement of Revenues, Expenditures
and Changes In Fund Balance- Budget and Actual
For the Year Ended June 30, 2025

	2025		
	Final Budget	Actual	Variance
Revenues:			
Restricted intergovernmental	\$ 150,000	\$ 169,854	\$ 19,854
Investment earnings	-	1,665	1,665
Total Revenues	150,000	171,519	21,519
Expenditures:			
Human services			
Payments made for the benefit of beneficiaries	150,000	187,460	(37,460)
Net change in fund balance	\$ -	(15,941)	\$ (15,941)
Fund balance, beginning		43,341	
Fund balance, ending		\$ 27,400	

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Nash County, North Carolina
Fines and Forfeitures Fund
Statement of Revenues, Expenditures
and Changes In Fund Balance- Budget and Actual
For the Year Ended June 30, 2025

	2025		
	Final Budget	Actual	Variance
Revenues:			
Sales and Services			
Penalties, fines, and forfeitures	\$ 825,000	\$ 821,378	\$ (3,622)
Expenditures:			
Education			
Payments of penalties, fines and forfeitures to the Board of Education	825,000	821,378	3,622
Net change in fund balance	\$ -	-	\$ -
Fund balance, beginning	-	-	-
Fund balance, ending	-	\$ -	-

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Nash County, North Carolina
CDBG - Coronavirus Relief Grant Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended June 30, 2025

	Project Authorization	Prior Years	Actual Current Year	Total to Date	Variance Positive (Negative)
REVENUES					
Restricted Intergovernmental:					
CDBG-CV	\$ 900,000	\$ 157,779	\$ -	\$ 157,779	\$ (742,221)
Total Revenue	<u>900,000</u>	<u>157,779</u>	<u>-</u>	<u>157,779</u>	<u>(742,221)</u>
EXPENDITURES					
Public Health					
Grant Administration	90,000	88,467	165	88,632	1,368
Public Facilities	405,000	81,282	-	81,282	323,718
Public Services	405,000	4,806	32,683	37,489	367,511
Total	<u>900,000</u>	<u>174,555</u>	<u>32,848</u>	<u>207,403</u>	<u>692,597</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>\$ (16,776)</u>	(32,848)	<u>\$ (49,624)</u>	<u>\$ (49,624)</u>
Fund balance, beginning			(16,776)		
Fund balance, ending			<u>\$ (49,624)</u>		

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Nash County, North Carolina
US Department of Housing and Urban Development - Downeast Home Consortium
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended June 30, 2025

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Actual Current Year</u>	<u>Total to Date</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>					
Restricted Intergovernmental:					
City of Rocky Mount	\$ 1,120,198	\$ 500,000	\$ 500,000	\$ 1,000,000	\$ (120,198)
Total Revenue	<u>1,120,198</u>	<u>500,000</u>	<u>500,000</u>	<u>1,000,000</u>	<u>(120,198)</u>
<u>EXPENDITURES</u>					
Economic and physical development:					
Administration	125,738	35,000	55,695	90,695	35,043
Housing Rehabilitation	994,460	686,242	204,021	890,263	104,197
Total	<u>1,120,198</u>	<u>721,242</u>	<u>259,716</u>	<u>980,958</u>	<u>139,240</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>\$ (221,242)</u>	240,284	<u>\$ 19,042</u>	<u>\$ 19,042</u>
Fund balance, beginning			<u>(221,242)</u>		
Fund balance, ending			<u>\$ 19,042</u>		

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**Nash County, North Carolina
Capital Reserve Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2025**

	2025		Variance Positive (Negative)
	Budget	Actual	
<u>REVENUES</u>			
Investment earnings	\$ -	\$ 111,515	\$ 111,515
Revenues over (under) expenditures	-	111,515	111,515
<u>OTHER FINANCING SOURCES (USES)</u>			
Appropriated fund balance	-	-	-
Transfer to other funds	-	-	-
Total Other Financing Sources (uses)	-	-	-
Revenues and other sources over (under) expenditures and other uses	\$ -	111,515	\$ 111,515
Fund balance, beginning -July 1		2,421,971	
Fund balance, ending- June 30		\$ 2,533,486	

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**Nash County, North Carolina
Middlesex Industrial Park
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2025**

	Project Authorization	Actual			Total to Date	Variance Positive (Negative)
		Prior Years	Current Year	Completed Project		
REVENUES						
Water Sewer Road Project Phase 1						
Duke Energy Grant	\$ 25,000	\$ 25,000	\$ -	\$ (25,000)	\$ -	\$ -
Golden Leaf Foundation	1,250,000	1,250,000	-	(1,250,000)	-	-
NC Commerce Rural Ready Grant	1,514,600	1,514,600	-	(1,514,600)	-	-
Miscellaneous Revenue	8,109	8,108	50	(8,107)	51	49
Water Sewer Road Phase 1 - Revenues	<u>2,797,709</u>	<u>2,797,708</u>	<u>50</u>	<u>(2,797,707)</u>	<u>51</u>	<u>49</u>
Sewer Road Electric Project Phase 2						
Golden Leaf Foundation	500,000	400,000	-	-	400,000	(100,000)
NC Commerce- Industrial Development Fund	2,431,230	-	2,431,230	-	2,431,230	-
NCDOT	400,000	-	400,000	-	400,000	-
Sewer Road Electric Project Phase 2 -Revenues	<u>3,331,230</u>	<u>400,000</u>	<u>2,831,230</u>	<u>-</u>	<u>3,231,230</u>	<u>(100,000)</u>
Middlesex Shell Building #2 Project						
Cost Share	37,000	-	-	-	-	(37,000)
Middlesex Shell building #2 Revenue	<u>37,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(37,000)</u>
Investment Earnings	-	50,447	-	-	50,447	50,447
Total Revenue	<u>6,165,939</u>	<u>3,248,155</u>	<u>2,831,280</u>	<u>(2,797,707)</u>	<u>3,281,728</u>	<u>(86,504)</u>
EXPENDITURES						
Economic Development						
Water Sewer Road Project Phase 1	-	3,367,905	-	(3,367,905)	-	(3,367,905)
Sewer Road Electric Project Phase 2	4,332,710	3,303,614	862,642	-	4,166,256	166,454
Middlesex Shell Building #2	3,492,087	-	-	-	-	3,492,087
Middlesex Shell Building #3	5,375,158	-	74,705	-	74,705	5,300,453
Middlesex Corporate Center Sewer Construction	730,638	61,387	405,476	-	466,863	263,775
Total	<u>13,930,593</u>	<u>6,732,906</u>	<u>1,342,823</u>	<u>(3,367,905)</u>	<u>4,707,824</u>	<u>5,854,864</u>
Revenues over (under) expenditures	<u>(7,764,654)</u>	<u>(3,484,751)</u>	<u>1,488,457</u>	<u>570,198</u>	<u>(1,426,096)</u>	<u>5,768,360</u>
OTHER FINANCING SOURCES (USES)						
Water Sewer Road Project - Phase 1						
Transfers from other funds - Park Improvements	555,165	555,165	-	(555,165)	-	-
Transfers from General Fund	124,000	124,000	-	(124,000)	-	-
Transfers from Economic Development	187,200	187,200	-	(187,200)	-	-
Transfer to Project Fund - Phase 2	(286,000)	(296,167)	-	296,167	-	(10,167)
Sewer Road Electric Project - Phase 2						
Transfers from General Fund	1,560,951	1,910,951	-	-	1,910,951	350,000
Transfers from Project Fund - Water Sewer Road P	296,167	296,167	-	-	296,167	-
Transfers from Project Fund - Shell Building	-	448,978	-	-	448,978	448,978
Transfers from Capital Reserve Fund	275,000	275,000	-	-	275,000	-
Middlesex Shell Building #2						
Transfers from General Fund	1,883,756	-	-	-	-	(1,883,756)
Transfers from Economic Development	5,052,171	-	1,597,084	-	1,597,084	(3,455,087)
Transfer to General Fund	(1,883,756)	-	-	-	-	1,883,756
Transfer to Project Fund - Sewer Road	-	-	-	-	-	-
Debt issue - Shell Building	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>7,764,654</u>	<u>3,501,294</u>	<u>1,597,084</u>	<u>(570,198)</u>	<u>4,528,180</u>	<u>(2,666,276)</u>
Revenues and Other Financing Sources						
Over (Under) Expenditures and Other Uses	<u>\$ -</u>	<u>\$ 16,543</u>	<u>3,085,541</u>	<u>\$ -</u>	<u>\$ 3,102,084</u>	<u>\$ 3,102,084</u>
Fund balance, beginning			16,543			
Fund balance, ending			<u>\$ 3,102,084</u>			

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Nash County, North Carolina
Senior Center/Miracle Park Capital Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2025

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Actual Current Year</u>	<u>Total to Date</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>					
Miracle Park Project					
PARTF Grant	\$ 425,000	\$ -	\$ -	\$ -	\$ (425,000)
Donations	11,750	31,750	-	31,750	20,000
Total Miracle Park Project revenues	<u>436,750</u>	<u>31,750</u>	<u>-</u>	<u>31,750</u>	<u>(405,000)</u>
Total revenues	<u>436,750</u>	<u>31,750</u>	<u>-</u>	<u>31,750</u>	<u>(405,000)</u>
<u>EXPENDITURES</u>					
Miracle Park Project					
Phase II					
Construction	823,157	823,485	-	823,485	(328)
Design	63,540	46,091	-	46,091	17,449
Equipment supplies	11,750	-	1,994	1,994	9,756
Total Miracle Park Phase II expenditures	<u>898,447</u>	<u>869,576</u>	<u>1,994</u>	<u>871,570</u>	<u>26,877</u>
Total expenditures	<u>898,447</u>	<u>869,576</u>	<u>1,994</u>	<u>871,570</u>	<u>26,877</u>
Revenues over (under) expenditures	<u>(461,697)</u>	<u>(837,826)</u>	<u>(1,994)</u>	<u>(839,820)</u>	<u>(378,123)</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Miracle Park Project					
Transfers from other funds	461,697	442,657	-	442,657	(19,040)
Total Other Financing Sources (Uses)	<u>461,697</u>	<u>442,657</u>	<u>-</u>	<u>442,657</u>	<u>(19,040)</u>
Revenues and Other Financing Sources					
Over (Under) Expenditures and Other Uses	<u>\$ -</u>	<u>\$ (395,169)</u>	<u>(1,994)</u>	<u>\$ (397,163)</u>	<u>\$ (397,163)</u>
Fund balance, beginning			<u>(395,169)</u>		
Fund balance, ending			<u>\$ (397,163)</u>		

**Nash County, North Carolina
School Capital Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and For the Year Ended June 30, 2025**

	Project Authorization	Actual			Variance Positive (Negative)
		Actual Prior Years	Actual Current Year	Actual Total to Date	
REVENUES					
New Elementary School					
NEEDS Based Grant	\$ 10,000,000	\$ 9,903,283	\$ -	\$ 9,903,283	\$ (96,717)
Interest on investments	3,500	8,854	-	8,854	5,354
Northern Nash Fieldhouse					
NRMS Reimbursement	2,126,500	-	1,615,847	1,615,847	(510,653)
Total Revenue	<u>12,130,000</u>	<u>9,912,137</u>	<u>1,615,847</u>	<u>11,527,984</u>	<u>(602,016)</u>
EXPENDITURES					
Education:					
Nash County New Elementary School					
Legal services	124,405	120,149	-	120,149	4,256
Architectural services	1,110,767	1,110,766	-	1,110,766	1
Professional services	13,500	12,495	-	12,495	1,005
Construction	16,943,700	16,651,528	-	16,651,528	292,172
Furniture and Fixtures	704,927	694,992	-	694,992	9,935
Technology	375,000	256,780	-	256,780	118,220
Equipment	356,406	356,257	-	356,257	149
Contingency	4,524,795	312,151	14,750	326,901	4,197,894
New Elementary School Project Expenditures	<u>24,153,500</u>	<u>19,515,118</u>	<u>14,750</u>	<u>19,529,868</u>	<u>4,623,632</u>
Northern Nash Fieldhouse					
Architectural services	135,000	129,364	5,636	135,000	-
Professional services	30,500	5,621	19,759	25,380	5,120
Construction	4,731,000	1,205,430	3,151,386	4,356,816	374,184
Furniture / Appliances	50,000	-	-	-	50,000
Technology	50,000	-	-	-	50,000
Contingency	130,000	10,000	43,974	53,974	76,026
Total Fieldhouse Expenditures	<u>5,126,500</u>	<u>1,350,415</u>	<u>3,220,755</u>	<u>4,571,170</u>	<u>555,330</u>
Total expenditures	<u>29,280,000</u>	<u>20,865,533</u>	<u>3,235,505</u>	<u>24,101,038</u>	<u>5,178,962</u>
Revenues over (under) expenditures	<u>(17,150,000)</u>	<u>(10,953,396)</u>	<u>(1,619,658)</u>	<u>(12,573,054)</u>	<u>4,576,946</u>
OTHER FINANCING SOURCES (USES)					
New Elementary School Project					
Transfer from other funds	750,000	750,000	-	750,000	-
Transfer to other funds	(750,000)	(750,000)	-	(750,000)	-
Northern Nash Fieldhouse					
Transfer from other funds	750,000	750,000	-	750,000	-
Transfer from General Fund	2,250,000	2,250,000	-	2,250,000	-
Southern Nash Middle					
Transfer from General Fund	4,000,000	2,000,000	2,000,000	4,000,000	-
Proceeds from installment purchases issued	10,150,000	10,150,000	-	10,150,000	-
Total Other Financing Sources (Uses)	<u>17,150,000</u>	<u>15,150,000</u>	<u>2,000,000</u>	<u>17,150,000</u>	<u>-</u>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>\$ -</u>	<u>\$ 4,196,604</u>	<u>380,342</u>	<u>\$ 4,576,946</u>	<u>\$ 4,576,946</u>
Fund balance, beginning			<u>4,196,604</u>		
Fund balance, ending			<u>\$ 4,576,946</u>		

**Nash County, North Carolina
Animal Facility Project Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2025**

	Project Authorization	Prior Years	Actual Current Year	Total to Date	Variance Positive (Negative)
REVENUES					
Donations - Animal Control	\$ 1,142,000	\$ 1,100,000	\$ -	\$ 1,100,000	\$ (42,000)
Miscellaneous Income	15,000	15,000	-	15,000	-
Total Revenue	<u>1,157,000</u>	<u>1,115,000</u>	<u>-</u>	<u>1,115,000</u>	<u>(42,000)</u>
EXPENDITURES					
Public Safety					
Demo cost	6,950	6,950	-	6,950	-
Office Equipment and Furniture	46,405	46,308	-	46,308	97
Construction	2,504,857	2,474,894	25,900	2,500,794	4,063
Capitalized Legal / Admin Services	5,000	1,285	-	1,285	3,715
Design and Engineering	63,000	62,902	-	62,902	98
Contingency	56,238	528	8,548	9,076	47,162
Total	<u>2,682,450</u>	<u>2,592,867</u>	<u>34,448</u>	<u>2,627,315</u>	<u>55,135</u>
Revenues over (under) expenditures	(1,525,450)	(1,477,867)	(34,448)	(1,512,315)	13,135
OTHER FINANCING SOURCES (USES)					
Transfers from other funds	1,525,450	1,525,450	-	1,525,450	-
Total Other Financing Sources (Uses)	<u>1,525,450</u>	<u>1,525,450</u>	<u>-</u>	<u>1,525,450</u>	<u>-</u>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>\$ -</u>	<u>\$ 47,583</u>	<u>(34,448)</u>	<u>\$ 13,135</u>	<u>\$ 13,135</u>
Fund balance, beginning			<u>47,583</u>		
Fund balance, ending			<u>\$ 13,135</u>		

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**Nash County, North Carolina
Highspeed Internet Project Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2025**

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Actual Current Year</u>	<u>Total to Date</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>					
Technology Grant	\$ -	\$ -	\$ 49,702	\$ 49,702	\$ 49,702
Total Revenue	<u>-</u>	<u>-</u>	<u>49,702</u>	<u>49,702</u>	<u>49,702</u>
<u>EXPENDITURES</u>					
Economic Development					
Legal and administration	10,500	8,465	6,433	14,898	(4,398)
Pilot Program	332,000	332,000	-	332,000	-
Program (Ph 2)	950,400	950,400	-	950,400	-
Program (Ph 3)	1,475,000	1,475,000	-	1,475,000	-
Program (Ph 4)	3,100,000	1,085,000	-	1,085,000	2,015,000
Digital Literacy	3,000	3,000	46,710	49,710	(46,710)
Contingency	5,538	-	-	-	5,538
Total	<u>5,876,438</u>	<u>3,853,865</u>	<u>53,143</u>	<u>3,907,008</u>	<u>1,969,430</u>
Revenues over (under) expenditures	<u>(5,876,438)</u>	<u>(3,853,865)</u>	<u>(3,441)</u>	<u>(3,857,306)</u>	<u>2,019,132</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers from other funds	5,876,438	5,876,438	1,732,657	7,609,095	1,732,657
Total Other Financing Sources (Uses)	<u>5,876,438</u>	<u>5,876,438</u>	<u>1,732,657</u>	<u>7,609,095</u>	<u>1,732,657</u>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>\$ -</u>	<u>\$ 2,022,573</u>	<u>1,729,216</u>	<u>\$ 3,751,789</u>	<u>\$ 3,751,789</u>
Fund balance, beginning			<u>2,022,573</u>		
Fund balance, ending			<u>\$ 3,751,789</u>		

**Nash County, North Carolina
Detention Facility Project Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2025**

	Project Authorization	Prior Years	Actual Current Year	Total to Date	Variance Positive (Negative)
REVENUES					
Federal Inmate Revenue	\$ 64,351	\$ 64,351	\$ -	\$ 64,351	\$ -
Investment Earnings	22,042	(38,452)	-	(38,452)	(60,494)
Total Revenue	<u>86,393</u>	<u>25,899</u>	<u>-</u>	<u>25,899</u>	<u>(60,494)</u>
EXPENDITURES					
Public Safety:					
Detention Facility Renovation and Expansion					
Property Surveying	29,952	-	-	-	29,952
Construction	19,784,050	17,395,839	1,281,381	18,677,220	1,106,830
Engineering, survey, and design	909,126	885,758	35,124	920,882	(11,756)
Legal and professional services	125,000	124,379	-	124,379	621
Detention Facility Renovation and Expansion	<u>20,848,128</u>	<u>18,405,976</u>	<u>1,316,505</u>	<u>19,722,481</u>	<u>1,125,647</u>
Total expenditures	<u>20,848,128</u>	<u>18,405,976</u>	<u>1,316,505</u>	<u>19,722,481</u>	<u>1,125,647</u>
Revenues over (under) expenditures	<u>(20,761,735)</u>	<u>(18,380,077)</u>	<u>(1,316,505)</u>	<u>(19,696,582)</u>	<u>1,065,153</u>
OTHER FINANCING SOURCES (USES)					
Detention Facility Improvements					
Transfers from General Fund	1,000,000	998	-	998	(999,002)
Detention Facility Renovation and Expansion					
Transfers from General Fund	3,703,635	3,400,000	303,635	3,703,635	-
Transfers from ARPA Fund	58,100	58,100	-	58,100	-
Loan proceeds	16,000,000	16,000,000	-	16,000,000	-
Total Other Financing Sources (Uses)	<u>20,761,735</u>	<u>19,459,098</u>	<u>303,635</u>	<u>19,762,733</u>	<u>(999,002)</u>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>\$ -</u>	<u>\$ 1,079,021</u>	<u>(1,012,870)</u>	<u>\$ 66,151</u>	<u>\$ 66,151</u>
Fund balance, beginning			<u>1,079,021</u>		
Fund balance, ending			<u>\$ 66,151</u>		

**Nash County, North Carolina
Highway 97 Industrial Park
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2025**

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Actual Current Year</u>	<u>Total to Date</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>					
Investment earnings	\$ -	\$ 191,222	\$ 66,439	\$ 257,661	\$ 257,661
Total Revenue	<u>-</u>	<u>191,222</u>	<u>66,439</u>	<u>257,661</u>	<u>257,661</u>
<u>EXPENDITURES</u>					
General Government:					
Construction	3,980,671	3,867,381	-	3,867,381	113,290
Street Improvements	600,000	-	-	-	600,000
Design	87,000	81,547	123	81,670	5,330
Legal Fees	100,000	75,834	-	75,834	24,166
Contingency	574,329	-	-	-	574,329
Total	<u>5,342,000</u>	<u>4,024,762</u>	<u>123</u>	<u>4,024,885</u>	<u>1,317,115</u>
Revenues over (under) expenditures	<u>(5,342,000)</u>	<u>(3,833,540)</u>	<u>66,316</u>	<u>(3,767,224)</u>	<u>1,574,776</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfer from General Fund	4,000,000	4,000,000	-	4,000,000	-
Transfer to General Fund	(4,000,000)	(4,000,000)	-	(4,000,000)	-
Transfers from State Grant Fund	1,000,000	1,012,592	-	1,012,592	12,592
Proceeds from Installment Financing	4,342,000	4,342,000	-	4,342,000	-
Total Other Financing Sources (Uses)	<u>5,342,000</u>	<u>5,354,592</u>	<u>-</u>	<u>5,354,592</u>	<u>12,592</u>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>\$ -</u>	<u>\$ 1,521,052</u>	<u>66,316</u>	<u>\$ 1,587,368</u>	<u>\$ 1,587,368</u>
Fund balance, beginning			<u>1,521,052</u>		
Fund balance, ending			<u>\$ 1,587,368</u>		

**Nash County, North Carolina
Nashville Project Center Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2025**

	Project Authorization	Prior Years	Actual Current Year	Total to Date	Variance Positive (Negative)
REVENUES					
OSBM Grant	\$ 2,600,000	\$ -	\$ 1,604,314	\$ 1,604,314	\$ (995,686)
Investment earnings	-	45,393	91,527	136,920	136,920
Total Revenue	2,600,000	45,393	1,695,841	1,741,234	(858,766)
EXPENDITURES					
General Government:					
Construction	2,400,000	-	1,604,314	1,604,314	795,686
Design	10,000	-	-	-	10,000
Legal Fees	25,000	-	-	-	25,000
Contingency	165,000	-	-	-	165,000
Total	2,600,000	-	1,604,314	1,604,314	995,686
Revenues over (under) expenditures	\$ -	\$ 45,393	91,527	\$ 136,920	\$ 136,920
Fund balance, beginning			45,393		
Fund balance, ending			\$ 136,920		

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Nash County, North Carolina
NARR Build Ready Site Grant Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2025

	Project Authorization	Prior Years	Actual Current Year	Total to Date	Variance Positive (Negative)
REVENUES					
NARR Build Ready Site Grant	\$ 456,450	\$ -	\$ 27,500	\$ 27,500	\$ (428,950)
Total Revenue	<u>456,450</u>	<u>-</u>	<u>27,500</u>	<u>27,500</u>	<u>(428,950)</u>
EXPENDITURES					
General Government:					
Professional Services	744,450	-	27,500	27,500	716,950
Total	<u>744,450</u>	<u>-</u>	<u>27,500</u>	<u>27,500</u>	<u>716,950</u>
Revenues over (under) expenditures	<u>(288,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>288,000</u>
OTHER FINANCING SOURCES (USES)					
Transfer in	288,000	-	-	-	(288,000)
Total Other Financing Sources (Uses)	<u>288,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(288,000)</u>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance, beginning			<u>-</u>		
Fund balance, ending			<u>\$ -</u>		

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Nash County, North Carolina
Senior Center Expansion Project Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2025

	Project Authorization	Prior Years	Actual Current Year	Total to Date	Variance Positive (Negative)
REVENUES					
Rural Downtown EC Grant	\$ 475,000	\$ -	\$ -	\$ -	\$ (475,000)
Total Revenue	<u>475,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(475,000)</u>
EXPENDITURES					
General Government:					
Legal Fees	5,000	-	-	-	5,000
Building Renovations	475,000	-	-	-	475,000
Construction	2,180,000	-	-	-	2,180,000
Design	265,000	-	114,965	114,965	150,035
Contingency	50,000	-	-	-	50,000
Total	<u>2,975,000</u>	<u>-</u>	<u>114,965</u>	<u>114,965</u>	<u>2,860,035</u>
Revenues over (under) expenditures	<u>(2,500,000)</u>	<u>-</u>	<u>(114,965)</u>	<u>(114,965)</u>	<u>2,385,035</u>
OTHER FINANCING SOURCES (USES)					
Transfer in	2,500,000	-	2,500,000	2,500,000	-
Total Other Financing Sources (Uses)	<u>2,500,000</u>	<u>-</u>	<u>2,500,000</u>	<u>2,500,000</u>	<u>-</u>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>\$ -</u>	<u>\$ -</u>	<u>2,385,035</u>	<u>\$ 2,385,035</u>	<u>\$ 2,385,035</u>
Fund balance, beginning			<u>-</u>		
Fund balance, ending			<u>\$ 2,385,035</u>		

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**Nash County, North Carolina
 NC County Capital Projects Fund
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual
 From Inception and for the Fiscal Year Ended June 30, 2025**

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Actual Current Year</u>	<u>Total to Date</u>	<u>Variance Positive (Negative)</u>
<u>EXPENDITURES</u>					
General Government:					
Design	\$ 474,000	\$ -	\$ 341,804	\$ 341,804	\$ 132,196
Total	<u>474,000</u>	<u>-</u>	<u>341,804</u>	<u>341,804</u>	<u>132,196</u>
Revenues over (under) expenditures	<u>(474,000)</u>	<u>-</u>	<u>(341,804)</u>	<u>(341,804)</u>	<u>132,196</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfer in	474,000	-	734,000	734,000	260,000
Total Other Financing Sources (Uses)	<u>474,000</u>	<u>-</u>	<u>734,000</u>	<u>734,000</u>	<u>260,000</u>
Revenues and Other Financing Sources					
Over (Under) Expenditures and Other Uses	<u>\$ -</u>	<u>\$ -</u>	<u>392,196</u>	<u>\$ 392,196</u>	<u>\$ 392,196</u>
Fund balance, beginning			<u>-</u>		
Fund balance, ending			<u>\$ 392,196</u>		

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ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the government's council is that the cost of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; where the government's council has decided that the periodic determination of net income is appropriated for accountability purposes.

- **Water and Sewer Fund:** This fund is used to account for the County's water and sewer operations.
- **Solid Waste Fund:** This fund is used to account for of the County's solid waste disposal operations.
- **Northern Nash Water System:** This fund is used to account for the water project expenditures in the Northern Nash area of Nash County.

Nash County, North Carolina
Water and Sewer Fund
Schedule of Revenues and Expenditures- Budget and Actual (Non-GAAP)
For the Year Ended June 30, 2025

	2025		Variance Positive (Negative)
	Budget	Actual	
REVENUES			
Operating Revenues:			
Changes for service	\$ 2,949,688	\$ 3,152,909	\$ 203,221
Other Operating revenues	62,000	66,821	4,821
Total operating revenues	3,011,688	3,219,730	208,042
Non-Operating Revenues:			
Capital contributions	-	275,500	275,500
Interest on investments	63,470	102,257	38,787
Total non-operating revenues	63,470	377,757	314,287
Total Revenues	3,075,158	3,597,487	522,329
EXPENDITURES			
Operating Expenditures:			
Administration			
Professional services	10,000	7,455	2,545
Operating expenses	212,700	189,426	23,274
Capital outlay	50,000	-	50,000
Total	310,700	220,238	90,462
Water Operations:			
Salaries and employee benefits	531,216	502,749	28,467
Professional services	295,150	264,349	30,801
Operating expenses	1,204,440	1,065,051	139,389
Allocated Admin Expenses	(220,700)	(230,195)	9,495
Capital outlay	46,600	72,684	(26,084)
Total	1,856,706	1,674,638	182,068
Sewer Operations:			
Salaries and employee benefits	113,832	112,375	1,457
Professional services	89,044	35,550	53,494
Operating expenses	275,805	261,810	13,995
Total	478,681	409,735	68,946
Total Operating Expenditures	2,646,087	2,304,611	341,476
Non-Operating Expenditures:			
Debt principal	621,100	621,100	-
Interest and other charges	230,715	230,714	1
Total Non-Operating Expenditures	851,815	851,814	1
Total Expenditures	3,497,902	3,156,425	341,477
Revenues over (under) expenditures	(422,744)	441,062	863,806

(continued)

**Nash County, North Carolina
Water and Sewer Fund
Schedule of Revenues and Expenditures- Budget and Actual (Non-GAAP)
For the Year Ended June 30, 2025**

<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers from other funds	50,000	50,000	-
Appropriated fund balance	372,744	-	(372,744)
	<u>422,744</u>	<u>50,000</u>	<u>(372,744)</u>
Total other financing sources (uses)			
Revenues over (under) sources and other uses	<u>\$ -</u>	<u>\$ 491,062</u>	<u>\$ 491,062</u>

RECONCILIATION FROM BUDGETARY BASIS (MODIFIED ACCRUAL) TO FULL ACCRUAL

Excess of revenues over (under) expenditures	\$ 491,062
Reconciling items:	
Capital Outlay	70,304
Depreciation	(896,508)
Principal retirement	621,100
(Increase) decrease in accrued interest	1,676
Increase (decrease) in deferred outflows of resources - pensions	(50,227)
Increase (decrease) in deferred outflows of resources - OPEB	(4,779)
(Increase) decrease in deferred inflows of resources - pensions	(1,594)
(Increase) decrease in deferred inflows of resources - OPEB	31,801
(Increase) decrease in net pension liability	11,104
(Increase) decrease in OPEB liability	41,882
(Increase) decrease in accrued compensated absences	(21,669)
Project expenses not capitalized (Ex D-1b)	(53,657)
Change in net position	<u>\$ 240,495</u>

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**Nash County, North Carolina
Rural Center Grants Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual (Non-GAAP)
From Inception and For the Fiscal Year Ended June 30, 2025**

	Project Authorization	Actual			Variance Positive (Negative)
		Actual Prior Years	Actual Current Year	Actual Total to Date	
REVENUES					
Rural Center Grant	\$ 120,000	\$ 120,000	\$ -	\$ 120,000	\$ -
Investment earnings	-	35	-	35	35
Total Revenues	<u>120,000</u>	<u>120,035</u>	<u>-</u>	<u>120,035</u>	<u>35</u>
EXPENDITURES					
Feasibility study and drought plan	<u>257,900</u>	<u>257,779</u>	<u>-</u>	<u>257,779</u>	<u>121</u>
Total Expenditures	<u>257,900</u>	<u>257,779</u>	<u>-</u>	<u>257,779</u>	<u>121</u>
Revenues over (under) expenditures	<u>(137,900)</u>	<u>(137,744)</u>	<u>-</u>	<u>(137,744)</u>	<u>156</u>
OTHER FINANCING SOURCES (USES)					
Transfer From Other Funds	<u>137,900</u>	<u>137,900</u>	<u>-</u>	<u>137,900</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>137,900</u>	<u>137,900</u>	<u>-</u>	<u>137,900</u>	<u>-</u>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>\$ -</u>	<u>\$ 156</u>	<u>\$ -</u>	<u>\$ 156</u>	<u>\$ 156</u>

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Nash County, North Carolina
Southern Nash Regional Water ARP Grant
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual (Non-GAAP)
From Inception and For the Fiscal Year Ended June 30, 2025

	Project Authorization	Actual			Variance Positive (Negative)
		Actual Prior Years	Actual Current Year	Actual Total to Date	
<u>REVENUES</u>					
State Fiscal Recovery Fund Grant	\$ 400,000	\$ -	\$ -	\$ -	\$ (400,000)
Total Revenues	<u>400,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(400,000)</u>
<u>EXPENDITURES</u>					
Professional Services	400,000	12,582	53,657	66,239	333,761
Total Expenditures	<u>400,000</u>	<u>12,582</u>	<u>53,657</u>	<u>66,239</u>	<u>333,761</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>\$ (12,582)</u>	<u>\$ (53,657)</u>	<u>\$ (66,239)</u>	<u>\$ (66,239)</u>

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Nash County, North Carolina
Solid Waste Fund
Schedule of Revenues and Expenditures- Budget and Actual (Non-GAAP)
For the Year Ended June 30, 2025

	2025		Variance Positive (Negative)
	Budget	Actual	
<u>REVENUES</u>			
Operating Revenues:			
Solid waste charges	\$ 634,000	\$ 741,176	\$ 107,176
Miscellaneous	60,000	62,049	2,049
Rural household fees	2,510,000	2,442,998	(67,002)
Recycling fees	525	226	(299)
Total Operating Revenues	3,204,525	3,246,449	41,924
Non-Operating Revenues:			
Solid waste disposal tax	43,000	44,561	1,561
Scrap tire disposal tax	169,520	180,876	11,356
White Goods disposal tax	48,700	50,434	1,734
Recycling Grant	3,000	-	(3,000)
Interest on investments	205,532	310,616	105,084
Total Non-Operating Revenues	469,752	586,487	116,735
Total Revenues	3,674,277	3,832,936	158,659
<u>EXPENDITURES</u>			
Operating Expenditures:			
Salaries and employee benefits	892,698	881,571	11,127
Professional services	118,366	100,405	17,961
Operating expenses	2,698,220	2,586,450	111,770
Repairs and maintenance	142,236	133,966	8,270
Capital outlay	1,370,442	1,301,680	68,762
Total Operating Expenditures	5,221,962	5,004,072	217,890
Revenues over (under) expenditures	(1,547,685)	(1,171,136)	376,549
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfer to other funds	-	-	-
Transfer from other funds	-	-	-
Appropriated fund balance	1,547,685	-	(1,547,685)
Insurance proceeds	-	58,000	58,000
Gain (loss) on disposal of capital assets	-	15,000	15,000
Total other financing sources (uses)	1,547,685	73,000	(1,474,685)
Revenues over (under) sources and other uses	\$ -	\$ (1,098,136)	\$ (1,098,136)

Nash County, North Carolina
Solid Waste Fund
Schedule of Revenues and Expenditures- Budget and Actual (Non-GAAP)
For the Year Ended June 30, 2025

RECONCILIATION FROM BUDGETARY BASIS (MODIFIED ACCRUAL) TO FULL ACCRUAL BASIS:

Excess of revenues over (under) expenditures	\$ (1,098,136)
Reconciling items:	
Capital assets purchased	1,301,680
Depreciation	(171,036)
Increase (decrease) in deferred outflows of resources - pensions	(15,629)
Increase (decrease) in deferred outflows of resources - OPEB	(14,590)
(Increase) Decrease in deferred inflows of resources - pensions	(496)
(Increase) Decrease in deferred inflows of resources - OPEB	56,961
(Increase) decrease in net pension liability	3,455
(Increase) decrease in total OPEB liability	75,019
(Increase) decrease in accrued compensated absences	6,403
(Increase) decrease in landfill post-closure liability	(10,322)
Change in net position	\$ 133,310

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Nash County, North Carolina
Solid Waste C&D Expansion
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual (Non-GAAP)
From Inception and For the Fiscal Year Ended June 30, 2025

	Project Authorization	Actual			Actual Total to Date	Variance Positive (Negative)
		Actual Prior Years	Actual Current Year	Completed Project		
EXPENDITURES						
Solid Waste LCID						
LCID Phase 1						
Administration	\$ 41,650	\$ 41,650	\$ -	\$ (41,650)	\$ -	\$ -
Engineering and Construction	11,050	11,050	-	(11,050)	-	-
LCID Phase 2						
Engineering and Construction	263,000	292,014	-	(292,014)	-	(29,014)
Other Professional Services	12,000		-	-	-	12,000
Contingency	27,300		-	-	-	27,300
Total LCID Project Expenditures	<u>355,000</u>	<u>344,714</u>	<u>-</u>	<u>(344,714)</u>	<u>-</u>	<u>10,286</u>
Total Expenditures	<u>355,000</u>	<u>344,714</u>	<u>-</u>	<u>(344,714)</u>	<u>-</u>	<u>10,286</u>
Revenues over (under) expenditures	<u>(355,000)</u>	<u>(344,714)</u>	<u>-</u>	<u>344,714</u>	<u>-</u>	<u>10,286</u>
OTHER FINANCING SOURCES (USES)						
Transfer From Other Funds						
Solid Waste Fund	355,000	355,000	-	(355,000)	-	-
Transfer to Other Funds						
Solid Waste Fund	-	(10,286)	-	10,286	-	(10,286)
Total Other Financing Sources (Uses)	<u>355,000</u>	<u>344,714</u>	<u>-</u>	<u>(344,714)</u>	<u>-</u>	<u>(10,286)</u>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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**Nash County, North Carolina
Northern Nash Water System
Schedule of Revenues and Expenditures- Budget and Actual (Non-GAAP)
For the Year Ended June 30, 2025**

	2025		Variance Positive (Negative)
	Budget	Actual	
REVENUES			
Operating Revenues:			
Changes for service	\$ 781,304	\$ 888,094	\$ 106,790
Other Operating revenues	12,000	13,343	1,343
Total operating revenues	<u>793,304</u>	<u>901,437</u>	<u>108,133</u>
Non-Operating Revenues:			
Dort and Red Oak Support	130,000	130,000	-
Capital Contributions	-	237,250	237,250
Interest on investments	2,169	13,064	10,895
Total non-operating revenues	<u>132,169</u>	<u>380,314</u>	<u>248,145</u>
 Total Revenues	 <u>925,473</u>	 <u>1,281,751</u>	 <u>356,278</u>
EXPENDITURES			
Water operations:			
Salaries and employee benefits	83,888	74,917	8,971
Professional services	46,995	45,681	1,314
Operating expenses	271,375	269,716	1,659
Total	<u>402,258</u>	<u>390,314</u>	<u>11,944</u>
Sewer operations			
Salaries and employee benefits	37,944	37,458	486
Professional services	102,400	91,836	10,564
Operating expenses	104,491	101,963	2,528
Total	<u>244,835</u>	<u>231,257</u>	<u>13,578</u>
 Total Operating Expenditures	 <u>647,093</u>	 <u>621,571</u>	 <u>25,522</u>
Non-Operating Expenditures:			
Debt principal payment	363,611	363,611	-
Debt interest payment	59,925	59,923	2
Total Non-Operating Expenditures	<u>423,536</u>	<u>423,534</u>	<u>2</u>
 Total Expenditures	 <u>1,070,629</u>	 <u>1,045,105</u>	 <u>25,524</u>
 Revenues over (under) expenditures	 <u>(145,156)</u>	 <u>236,646</u>	 <u>381,802</u>
OTHER FINANCING SOURCES (USES)			
Appropriated fund balance	145,156	-	(145,156)
 Total other financing sources (uses)	 <u>145,156</u>	 <u>-</u>	 <u>(145,156)</u>
 Revenues over (under) expenditures and other financing sources (uses)	 <u>\$ -</u>	 <u>\$ 236,646</u>	 <u>\$ 236,646</u>

**Nash County, North Carolina
Northern Nash Water System
Schedule of Revenues and Expenditures- Budget and Actual (Non-GAAP)
For the Year Ended June 30, 2025**

RECONCILIATION FROM BUDGETARY BASIS (MODIFIED ACCRUAL) TO FULL ACCRUAL

Excess of revenues over (under) expenditures	\$	236,646
Reconciling items:		
(Increase) decrease in accrued interest		852
Principal retirement		363,611
(Increase) decrease in accrued compensated absences		(4,365)
Restricted intergovernmental - capital projects (D-3a)		42,498
Noncapital expenses from project fund (Ex D-3a)		<u>(33,830)</u>
Change in net position	\$	<u><u>605,412</u></u>

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Nash County, North Carolina
Northern Nash Water System Capital Project Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual (Non-GAAP)
From Inception and For the Fiscal Year Ended June 30, 2025

	Project Authorization	Actual			Variance Positive (Negative)
		Actual Prior Years	Actual Current Year	Actual Total to Date	
REVENUES					
State Revolving Fund Grant	\$ 3,000,000	\$ 3,000,000	\$ -	\$ 3,000,000	\$ -
State Fiscal Recovery Fund Grant	12,775,170	-	-	-	(12,775,170)
Miscellaneous collections	238,891	458,089	42,498	500,587	261,696
Developer fees	76,600	76,600	-	76,600	-
Total Revenues	16,090,661	3,534,689	42,498	3,577,187	(12,513,474)
EXPENDITURES					
Administration	188,990	188,990	-	188,990	-
Total Administration Expenditures	188,990	188,990	-	188,990	-
NNWS Project:					
Construction Administration	717,902	658,503	-	658,503	59,399
Property and Equipment Acquisition	454,435	439,990	-	439,990	14,445
Engineering and Construction	9,866,224	8,597,175	768,046	9,365,221	501,003
Total NNWS Project	11,038,561	9,695,668	768,046	10,463,714	574,847
NNWS Project - Phase II					
Construction Administration	465,000	17,189	16,113	33,302	431,698
Property and Equipment Acquisition	265,000	-	11,805	11,805	253,195
Engineering and Construction	11,580,000	369,449	428,684	798,133	10,781,867
Total NNWS Project - Phase II	12,310,000	386,638	456,602	843,240	11,466,760
Total Expenditures	23,537,551	10,271,296	1,224,648	11,495,944	12,041,607
Revenues over (under) expenditures	(7,446,890)	(6,736,607)	(1,182,150)	(7,918,757)	(471,867)
OTHER FINANCING SOURCES (USES)					
Transfer From Other Funds	247,390	247,390	-	247,390	-
Long-term debt issued	7,199,500	7,199,500	-	7,199,500	-
Total Other Financing Sources (Uses)	7,446,890	7,446,890	-	7,446,890	-
Revenues and Other Financing Sources					
Over (Under) Expenditures and Other Uses	\$ -	\$ 710,283	\$ (1,182,150)	\$ (471,867)	\$ (471,867)

Nash County, North Carolina
NCDEQ Water Infrastructure Project Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual (Non-GAAP)
From Inception and For the Fiscal Year Ended June 30, 2025

	Project Authorization	Actual			Variance Positive (Negative)
		Actual Prior Years	Actual Current Year	Actual Total to Date	
<u>REVENUES</u>					
Restricted intergovernmental	\$ 16,745,000	\$ -	\$ -	\$ -	\$ (16,745,000)
Total Revenues	16,745,000	-	-	-	(16,745,000)
<u>EXPENDITURES</u>					
Construction	16,745,000	-	71,403	71,403	16,673,597
Total Construction	16,745,000	-	71,403	71,403	16,673,597
Total Expenditures	16,745,000	-	71,403	71,403	16,673,597
Revenues over (under) expenditures	-	-	(71,403)	(71,403)	(71,403)
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfer From Other Funds	-	-	-	-	-
Long-term debt issued	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	\$ -	\$ -	\$ (71,403)	\$ (71,403)	\$ (71,403)

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INTERNAL SERVICE FUNDS

Internal Service funds are used to account for the cost of the County's healthcare and workers' compensation. The following funds are Internal Service funds.

- **Employee Healthcare Fund**
- **Workers' Compensation Fund**

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Nash County, North Carolina
Internal Service Funds
Combining Statement of Net Position
June 30, 2025

	Employee Healthcare Benefits	Workers' Compensation Fund	Total
Assets			
Current assets:			
Cash and investments	\$ 949,432	\$ 192,129	\$ 1,141,561
Total assets	949,532	192,129	1,141,661
Liabilities			
Current Liabilities:			
Accounts payable and accrued liabilities	50,548	846,737	897,285
Net Position			
Unrestricted	\$ 898,984	\$ (654,608)	\$ 244,376

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Nash County, North Carolina
Internal Service Funds
Combining Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended June 30, 2025

	Employee Healthcare Benefits	Workers' Compensation Fund	Total
Operating Revenues			
Contributions from employer	\$ 455,327	\$ 125,448	\$ 580,775
Operating Expenses			
Claims costs	383,922	601,439	985,361
Wellness Program costs	91,720	-	91,720
Total operating expenditures	475,642	601,439	1,077,081
Operating Income (Loss)	(20,315)	(475,991)	(496,306)
Non-Operating Revenues			
Investment earnings	40,717	18,406	59,123
Revenues over (under) expenditures	20,402	(457,585)	(437,183)
Other Financing Sources (Uses)			
Transfer from General Fund	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Change in Net Position	20,402	(457,585)	(437,183)
Net Position			
Beginning of year - July 1	878,582	(197,023)	681,559
End of year - June 30	\$ 898,984	\$ (654,608)	\$ 244,376

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**Nash County, North Carolina
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended June 30, 2025**

	Employee Healthcare Benefits	Workers' Compensation Fund	Total
Cash Flows from Operating Activities			
Cash received from employer	\$ 455,227	\$ 125,448	\$ 580,675
Cash paid for goods and services	(450,598)	(555,741)	(1,006,339)
Net cash provided (used) by operating activities	<u>4,629</u>	<u>(430,293)</u>	<u>(425,664)</u>
Cash Flows from Noncapital Financing Activities			
Transfer from other funds	-	-	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows from Investing Activities			
Investment earnings	<u>40,717</u>	<u>18,406</u>	<u>59,123</u>
Net increase (decrease) in cash and cash equivalents	45,346	(411,887)	(366,541)
Cash and cash equivalents - July 1	<u>904,086</u>	<u>604,016</u>	<u>1,508,102</u>
Cash and cash equivalents - June 30	<u>\$ 949,432</u>	<u>\$ 192,129</u>	<u>\$ 1,141,561</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating income (loss)	\$ (20,315)	\$ (475,991)	\$ (496,306)
Adjustment to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Changes in assets and liabilities:			
Increase (decrease) in accounts payable and accrued liabilities	<u>25,044</u>	<u>45,698</u>	<u>70,742</u>
Net cash provided (used) by operating activities	<u>\$ 4,629</u>	<u>\$ (430,293)</u>	<u>\$ (425,664)</u>

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**Nash County, North Carolina
Employee Healthcare Benefits
Schedule of Revenues and Expenditures- Budget and Actual (Non-GAAP)
For the Year Ended June 30, 2025**

	Budget	Actual	Variance Positive (Negative)
OPERATING REVENUES			
Contributions from employer	\$ 470,030	\$ 455,327	\$ (14,703)
OPERATING EXPENDITURES			
Claims costs	422,000	383,922	38,078
Wellness Program costs	100,030	91,720	8,310
Total operating expenditures	522,030	475,642	46,388
Operating Income (Loss)	(52,000)	(20,315)	31,685
Non-Operating Revenues			
Investment earnings	20,000	40,717	20,717
Other Financing Sources (Uses)			
Appropriated fund balance	32,000	-	(32,000)
Changes in net position	\$ -	\$ 20,402	\$ 20,402

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**Nash County, North Carolina
Workers' Compensation Fund
Schedule of Revenues and Expenditures- Budget and Actual (Non-GAAP)
For the Year Ended June 30, 2025**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
OPERATING REVENUES			
Contributions from employer	\$ 300,000	\$ 125,448	\$ (174,552)
OPERATING EXPENDITURES			
Workers' compensation claims	1,066,000	601,439	464,561
Operating Income (Loss)	(766,000)	(475,991)	290,009
Non-Operating Revenues			
Investment earnings	16,000	18,406	2,406
Other Financing Sources (Uses)			
Transfer from General Fund	750,000	-	(750,000)
Total Other Financing Sources (Uses)	750,000	-	(750,000)
Changes in net position	<u>\$ -</u>	<u>\$ (457,585)</u>	<u>\$ (457,585)</u>

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CUSTODIAL FUNDS

Custodial funds are used to account for assets held by the County as an agent for individuals and local governments.

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Nash County, North Carolina
Combining Statement of Fiduciary Net Position
Custodial Funds
June 30, 2025

	Municipal Tax Fund	Jail Inmate Pay Fund	Total Custodial Funds
ASSETS			
Cash and cash equivalents	\$ 17,163	\$ 84,545	\$ 101,708
Taxes receivable for other governments, net	475,544	-	475,544
Total assets	492,707	84,545	577,252
LIABILITIES			
Due to other governments	396,375	-	396,375
Total liabilities	396,375	-	396,375
NET POSITION			
Restricted for:			
Individuals, organizations, and other governments	96,332	84,545	180,877
Total net position	\$ 96,332	\$ 84,545	\$ 180,877

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Nash County, North Carolina
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended June 30, 2025

	Municipal Tax Fund	Jail Inmate Pay Fund	Total Custodial Funds
ADDITIONS			
Ad valorem taxes for other governments	\$ 7,116,379	\$ -	\$ 7,116,379
Collections on behalf of inmates	-	616,052	616,052
Total additions	7,116,379	616,052	7,732,431
DEDUCTIONS			
Tax distributions to other governments	7,082,508	-	7,082,508
Payments on behalf of inmates	-	596,805	596,805
Total deductions	7,082,508	596,805	7,679,313
Net increase (decrease) in fiduciary net position	33,871	19,247	53,118
Net position, beginning	62,461	65,298	127,759
Net position, ending	\$ 96,332	\$ 84,545	\$ 180,877

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OTHER SCHEDULES

This schedule contains additional information required on property taxes

- Schedule of Ad Valorem Taxes Receivables
- Analysis of Current Tax Levy- County- Wide Levy

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**Nash County, North Carolina
General Fund
Schedule of Ad Valorem Taxes Receivable
For the Year Ended June 30, 2025**

Fiscal Year	Uncollected Balance June 30, 2024	Additions	Collections And Credits	Uncollected Balance June 30, 2025
2024-2025	\$ -	\$ 76,314,343	\$ 75,230,795	\$ 1,083,548
2023-2024	564,852	-	199,135	365,717
2022-2023	291,649	-	48,690	242,959
2021-2022	209,328	-	35,376	173,952
2020-2021	184,603	-	22,250	162,353
2019-2020	152,900	-	18,603	134,297
2018-2019	120,830	-	21,298	99,532
2017-2018	104,997	-	14,755	90,242
2016-2017	118,128	-	12,615	105,513
2015-2016	109,155	-	14,007	95,148
2014-2015	92,214	-	92,214	-
Totals	<u>\$ 1,948,656</u>	<u>\$ 76,314,343</u>	<u>\$ 75,709,738</u>	<u>2,553,261</u>

Less Allowance for Doubtful Accounts (649,486)

Taxes Receivable (Net) \$ 1,903,775

Reconciliation with revenues:

Ad valorem taxes - General Fund \$ 75,957,481

Interest and penalties collected (391,730)

Adjustments to prior year taxes 73,719

Taxes written off 82,253

Miscellaneous (11,985)

Total reconciling items (247,743)

Total collections and credits \$ 75,709,738



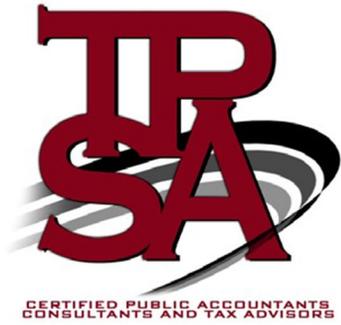
**Nash County
Analysis of Current Tax Levy
County-Wide Levy
For the Year Ended June 30, 2025**

	County Wide				
	Property Valuation	Rate	Total Levy	Property Excluding Registered Motor Vehicles	Registered Motor Vehicles
Original Levy:					
Property taxed at current years rate	\$ 10,692,162,540	0.63	\$ 67,360,624	\$ 67,360,624	\$ -
Motor Vehicles	1,433,860,794	0.63	9,033,323	-	9,033,323
Dogs	1,827,910		12,874	12,874	-
Total	12,127,851,243		76,406,821	67,373,498	9,033,323
Discoveries:					
Current year taxes	378,730	0.63	2,386	2,386	-
Releases:					
	(15,057,778)	0.63	(94,864)	(94,864)	
Total Property Valuation	\$ 12,113,172,196				
Net Levy			76,314,343	67,281,020	9,033,323
Uncollected taxes June 30, 2025			1,083,548	1,083,548	-
Current years taxes collected			\$ 75,230,795	\$ 66,197,472	\$ 9,033,323
Current levy collection percentage			98.58%	98.39%	100.00%
Prior year collection percentage			99.19%	99.08%	100.00%

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COMPLIANCE SECTION

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**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**

Independent Auditors' Report

To the Board of County Commissioners
 Nash County, North Carolina

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 Nash County, North Carolina, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprises Nash County's basic financial statements, and have issued our report thereon dated February 12, 2026. Our report includes a reference to other auditors who audited the financial statements of the Nash County Tourism Development Authority, Nash Health Care Systems and Subsidiaries, and Nash County ABC Board, as described in our report on the Nash County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported separately by those auditors. The financial statements of Nash County Tourism Development Authority, Nash Health Care Systems and Subsidiaries, and Nash County ABC Board were not audited in accordance with *Government Auditing Standards*.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Nash County'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 Nash County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 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.

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Our consideration of the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies as items [2025-001] that we consider to be material weaknesses.

Report on Compliance and Other Matters

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

Nash County's Response to Findings

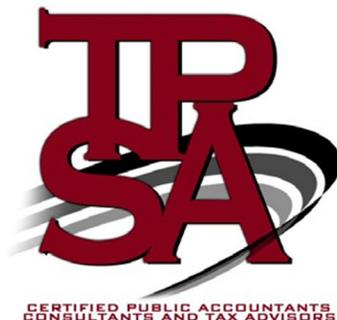
Government Auditing Standards requires the auditor to perform limited procedures on Nash County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result 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.

Thompson, Price, Scott, Adams & Co., P.A.

Thompson, Price, Scott, Adams & Co., P.A.
Whiteville, NC
February 12, 2026



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Report On Compliance With Requirements Applicable To Each Major Federal Program And Internal Control Over Compliance In Accordance With OMB Uniform Guidance and the State Single Audit Implementation Act

Independent Auditors' Report

To the Board of County Commissioners
Nash County, North Carolina

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Nash County, North Carolina, compliance with the types of compliance requirements described in the OMB Compliance Supplement and the Audit Manual for Governmental Auditors in North Carolina, issued by the Local Government Commission, that could have a direct and material effect on each of the Nash County's major federal programs for the year ended June 30, 2025. Nash County'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, the Nash County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

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) and the State Single Audit Implementation Act. 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 Nash County 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 provides a reasonable basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Nash County'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 Nash County 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 Nash County'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 GAAS, *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 Nash County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 Nash County'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 Nash County'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 Nash County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items [2025-002]. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control Over Compliance

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

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items [2025-002] to be significant deficiencies.

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.

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

Nash County is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. Nash County's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

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.

Thompson, Price, Scott, Adams & Co., P.A.

Thompson, Price, Scott, Adams & Co., P.A.
Whiteville, NC
February 12, 2026



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Item 7.

**Report On Compliance With Requirements Applicable To Each Major State
Program And Internal Control Over Compliance In Accordance With
OMB Uniform Guidance and the State Single Audit Implementation Act**

Independent Auditors' Report

To the Board of County Commissioners
Nash County, North Carolina

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited the Nash County, North Carolina, compliance with the types of compliance requirements described in the OMB Compliance Supplement and the Audit Manual for Governmental Auditors in North Carolina, issued by the Local Government Commission, that could have a direct and material effect on each of Nash County's major State programs for the year ended June 30, 2025. Nash County's major State programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Nash County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major State programs for the year ended June 30, 2025.

Basis for Opinion on Each Major State 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) and the State Single Audit Implementation Act. 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 Nash County 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 provides a reasonable basis for our opinion on compliance for each major State program. Our audit does not provide a legal determination of Nash County'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 Nash County State programs.

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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 Nash County'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 GAAS, *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 Nash County's compliance with the requirements of each major State program as a whole.

In performing an audit in accordance with GAAS, *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 Nash County'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 Nash County'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 Nash County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items [2025-002]. Our opinion on each major State program is not modified with respect to these matters.

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

Report on Internal Control Over Compliance

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

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 State 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 State 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 State 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items [2025-002] to be significant deficiencies.

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.

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

Nash County is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. Nash County's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

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.

Thompson, Price, Scott, Adams & Co., P.A.

Thompson, Price, Scott, Adams & Co., P.A.
 Whiteville, NC
 February 12, 2026

Nash County, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

Section I - Summary of Auditors' Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified that are not considered to be material weaknesses yes none reported
- Noncompliance material to financial statements noted yes no

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified that are not considered to be material weaknesses yes none reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) yes no

Identification of major federal programs:

<u>AL #</u>	<u>Program Name</u>
21.027	Coronavirus State and Local Fiscal Recovery Fund
93.667	Social Service Block Grant
93.778	Medical Assistance Program

Dollar threshold used to distinguish between Type A and Type B Programs \$ 750,000

Auditee qualified as low-risk auditee? yes no

State Awards

Internal control over major State programs:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified that are not considered to be material weaknesses yes none reported

Type of auditor's report issued on compliance for major State programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the State Single Audit Implementation Act yes no

Nash County, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

Section I - Summary of Auditors' Results (continued)

Identification of major State programs:

- Program Name
- Medical Assistance Program
- Industrial Development Fund Utility Account
- Regional Economic Development Reserve - 20445
- Regional Economic Development Reserve - 20447
- Public School Building Capital Fund - Lottery Fund

Dollar threshold used to determine a State major program: \$ 500,000

Auditee qualified as State low-risk auditee? ___ yes X no

Section II - Financial Statement Findings

Finding: 2025-001 Reconciliation of Records

MATERIAL WEAKNESS

Criteria: Management should have a system in place to reduce the likelihood of errors in financial reporting and ensure the timeliness of financial reporting.

Condition: In reviewing records and testing certain account balances, we noted that several accounts were not reconciled and adjusted timely to include cash, receivables, payables, and other balance sheet accounts.

Effect: The County's management and other users of the financial statements do not have accurate and timely information for decision making and monitoring of the county's financial position and adherence to laws, regulations, and other requirements. Errors in financial reporting could occur and not be detected.

Cause: Finance should ensure that the balance sheet accounts are all reconciled to subsidiary ledgers, and that year-end entries are made to properly reflect balances. The adjustment of balance sheet items often leads to changes in revenues and expenditures, which management relies on to make decisions.

Recommendation: The County should implement internal control procedures that will require periodic reviews of balance sheet accounts to ensure that balances are correct.

Views of responsible officials and planned corrective: The County agrees with this finding. Please refer to the corrective action plan for details.

**Nash County, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025**

Section III - Federal Award Findings and Questioned Costs

U.S. Department of Health and Human Services

Passed through the NC Department of Health and Human Services

Program Name: Medical Assistance Program (Medicaid)

AL #: 93.778

Finding: 2025-002

SIGNIFICANT DEFICIENCY; NONCOMPLIANCE

Eligibility

Criteria:	Federal regulations under 42 CFR § 435.956 require states to verify eligibility factors using electronic data sources where available, and to obtain documentation for unverifiable information. Additionally, the state's Medicaid manual (Aged, Blind and Disabled manual, Family and Children Medicaid manual and the Integrated Policy manual) mandates that all eligibility determinations include cross-verification of applicant-provided data against reliable external sources to ensure accuracy and prevent improper payments.
Condition:	<p>There were a total of 14 errors found during our testing procedures:</p> <ul style="list-style-type: none"> - There were 3 errors where income or household size was incorrectly calculated or inaccurate information was entered into the case file. - There was 1 error where resources were incorrectly calculated or were not properly documented in the case file. - There were 6 errors where required information needed for eligibility determinations were not requested or not requested timely at applications or redeterminations. - There were 1 errors where applicants/beneficiaries not reviewed timely and determined to be eligible for Medicaid when their SSI benefits were terminated. - There were 3 errors where a redetermination of eligibility was not performed in accordance with program requirements.
Questioned Costs:	Due to the nature of the populations provided from which the samples were chosen, we are unable to calculate questioned costs for the above mentioned potential eligibility and noncompliance errors.
Context:	We examined 60 cases from of a total of 641,740 Medicaid claims from the Medicaid beneficiary report provided by NC Department of Health and Human Services to re-determine eligibility. These findings are being reported with the financial statement audit as it relates to Medicaid administrative cost compliance audit.
Effect:	These control deficiencies and noncompliance increase the risk of improper Medicaid payments, potentially resulting in overpayments to ineligible beneficiaries or underpayments to those who qualify.
Identification of a repeat finding:	This is a repeat finding from the immediate previous audit, 2024-002, 2024-003, and 2024-005. Note in FY 2025 Medicaid findings were combined into a single finding.
Cause:	The deficiencies and noncompliance reported above are caused from ineffective record keeping and case review processes due to insufficient training of staff, lack of oversight from management, and/or inadequate communication between departments resulting in inconsistencies in data sharing and delayed information exchanges.

Nash County, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

Section III - Federal Award Findings and Questioned Costs (continued)

Recommendation: We recommend that management enhance internal controls by: (1) Providing comprehensive training to staff on the program's eligibility requirements and procedures outlined in the State's Medicaid manuals; (2) Ensuring that there is a formal internal review process and that it is adequately completed to identify and correct errors and monitor compliance; and (3) Communicating all program or policy changes clearly and timely across all departments who oversee eligibility determinations for federal funded programs.

Views of responsible officials and planned corrective actions: The County agrees with the finding and is implementing actions to correct these issues, which are further discussed in the corrective action plan.

Section IV - State Award Findings and Questioned Costs

Program Name: Medical Assistance Program (Medicaid)
AL # 93.778

SIGNIFICANT DEFICIENCY: Finding 2025-002 also apply to State requirements and State Awards.

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**Corrective Action Plan
For the Year Ended June 30, 2025**

Section II - Financial Statement Findings

Finding 2025-001

Name of contact person: Nikki Stanton, Finance Director

Corrective Action: The Nash County Finance Director was appointed effective April 14, 2025. Since that time, Finance has undertaken the following measures to strengthen operations and internal controls:

- Reclassified job duties to better align responsibilities with organizational needs and improve efficiency.
- Implemented additional internal controls to enhance the reliability and accuracy of financial processes.
- Recruited and onboarded a dedicated Accountant to support the Accounting Manager.

These changes have enabled the Accounting Manager to concentrate on performing timely reconciliations and preparing accurate journal entries, thereby improving the overall timeliness and quality of financial reporting.

Proposed completion date: 8/14/2025

Section III - Federal Award Findings and Questioned Costs

Finding 2025-002

Name of contact person: Angel Carpenter and Goldie Davis - Medicaid Supervisors

Corrective Action: All Medicaid caseworkers will complete targeted refresher training on key eligibility and budgeting rules, including the use of online verification systems, accurate income and deduction calculations, household composition, recertification processes, and proper case documentation standards. Training will be delivered through a combination of state Learning Gateway courses, webinars, and internal sessions, with knowledge checks to confirm understanding. Staff will be reminded that “if it’s not documented, it didn’t happen.” Standardized documentation templates have been created and are now required for all cases to ensure thorough, clear, and consistent case notes. Second-party case reviews will continue and be expanded as needed to monitor ongoing accuracy. Case errors and lessons learned will be regular agenda items at monthly staff meetings, with emphasis on double-checking determinations before authorizing or releasing cases in NC FAST. Dedicated weekly time will be protected for staff to work pending verifications and system reports, with supervisory review.

Proposed completion date: Refresher training sessions will be fully completed for all Medicaid staff by the end of January 2026. Documentation standards and quality review processes are already in effect, with ongoing monitoring.

Section IV - State Award Findings and Questioned Costs

Corrective actions for Finding 2025-002 also apply to State Awards.

**Nash County, North Carolina
Summary Schedule of Prior Year Audit Findings
For the Year Ended June 30, 2025**

Finding: 2024-001
Status: Corrected

Finding: 2024-002
Status: Repeat as finding 2025-002. Note that in FY 2025 Medicaid findings were combined into a single finding.

Finding: 2024-003
Status: Repeat as finding 2025-002. Note that in FY 2025 Medicaid findings were combined into a single finding.

Finding: 2024-004
Status: Corrected in FY 2025.

Finding: 2024-005
Status: Repeat as finding 2025-002. Note that in FY 2025 Medicaid findings were combined into a single finding.

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**NASH COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2025**

Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing No.	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Passed-through to Subrecipients
Federal Awards:					
<u>U.S. Dept. of Agriculture</u>					
Passed-through the N.C. Dept. of Health and Human Services: Division of Social Services: Administration:					
<u>SNAP Cluster</u>					
State Administrative Matching Grants for the					
Supplemental Nutrition Assistance Program	10.561		\$ 1,339,490	\$ -	\$ -
Total SNAP Cluster			<u>1,339,490</u>	<u>-</u>	<u>-</u>
Passed-through the N.C. Dept. of Health and Human Services: Division of Public Health: Administration:					
Special Supplemental Nutrition Program for					
Women, Infants, & Children	10.557		378,745	-	-
Total U.S. Department of Agriculture			<u>1,718,235</u>	<u>-</u>	<u>-</u>
<u>U.S. Dept. of Housing and Urban Development</u>					
Passed-through North Carolina Housing Finance Agency:					
NCHFA Essential Single Family Rehab Program	14.239	SFRLP2017	95,150	-	-
Total Single Family Rehab Program			<u>95,150</u>	<u>-</u>	<u>-</u>
Passed-through N.C. Department of Commerce					
CDBG - Disaster Recovery	14.228		10,995	-	-
COVID-19 - CDBG	14.228	20-V-3526	32,848	-	-
Total CDBG Programs			<u>43,843</u>	<u>-</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development			<u>138,993</u>	<u>-</u>	<u>-</u>
<u>U.S. Dept. of Justice</u>					
Direct Program:					
Equitable Sharing Program	16.922	NC0640000	332,801	-	-
Total U.S. Dept. of Justice			<u>332,801</u>	<u>-</u>	<u>-</u>
<u>U.S. Dept. of Transportation</u>					
State and Community Highway Safety	20.600	22024.6.51	61,762	-	-
State and Community Highway Safety	20.600	22025.6.37	88,526	-	-
Total State and Community Highway Safety			<u>150,288</u>	<u>-</u>	<u>-</u>
Total U.S. Dept. of Transportation			<u>150,288</u>	<u>-</u>	<u>-</u>
<u>U.S. Dept. of Treasury</u>					
Direct Program:					
Treasury Forfeiture Fund Program	21.016	NC0640000	1,966	-	-
Local Assistance and Tribal Consistency Fund	21.032		50,500	-	-
Direct Program:					
Coronavirus State and Local Fiscal Recovery Fund	21.027		3,232,723	-	-
Passed-through N.C. Dept. of Natural and Cultural Resources					
Division of State Library					
Coronavirus State and Local Fiscal Recovery Fund	21.027		6,037	-	-
Passed-through N.C. Department of Environmental Quality					
Coronavirus State and Local Fiscal Recovery Fund	21.027	SRP-D-ARP-0106	1,224,648	-	-
Coronavirus State and Local Fiscal Recovery Fund	21.027	AIA-W-ARP-0012	162,250	-	-
Coronavirus State and Local Fiscal Recovery Fund	21.027	AIA-D-ARP-0011	228,450	-	-
Coronavirus State and Local Fiscal Recovery Fund	21.027	SRP-W-ARP-0304	66,239	-	-
Total Coronavirus State and Local Fiscal Recovery Fund			<u>4,920,347</u>	<u>-</u>	<u>-</u>
Total U.S. Dept. of Treasury			<u>4,972,813</u>	<u>-</u>	<u>-</u>

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**NASH COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2025**

Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing No.	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Passed-through to Subrecipients
<u>U.S. Dept. of Health & Human Services</u>					
Passed-through Upper Coastal Plain Council of Governments:					
Division of Aging and Adult Services:					
<u>Aging Cluster:</u>					
Special Programs for the Aging - Title III B					
Grants for Supportive Services and Senior Centers	93.044		121,892	7,170	-
Special Programs for the Aging - Title III C					
Nutrition Services	93.045		207,503	12,206	-
Nutrition Services Incentive Program	93.053		25,918	-	-
Total Aging Cluster			<u>355,313</u>	<u>19,376</u>	<u>-</u>
Passed-through the N.C. Dept. of Health and Human Services:					
Temporary Assistance for Needy Families (TANF)					
Division of Social Services:					
TANF - Work First	93.558		938,923	-	-
Division of Public Health					
TANF - Work First	93.558	13A1-5151-T2	17,987	-	-
Total Temporary Assistance for Needy Families (TANF)			<u>956,910</u>	<u>-</u>	<u>-</u>
<u>Foster Care and Adoption Cluster (Note 4)</u>					
Foster Care - Title IV-E	93.658	1601NCFOST	439,570	152,117	-
Foster Care - Title IV-E - Benefit Payments	93.658		216,392	88,326	-
Adoption Assistance	93.659		25,712	-	-
Total Foster Care and Adoption Cluster (Note 4)			<u>681,674</u>	<u>240,443</u>	<u>-</u>
Child Support Enforcement	93.563		1,521,733	-	-
MaryLee Allen Promoting Safe and Stable Families Program	93.556		21,795	-	-
Low-Income Home Energy Assistance:					
Weatherization Assistance and Heating and Air Repair	93.568		84,723	-	-
Total Low-Income Home Energy Assistance			<u>84,723</u>	<u>-</u>	<u>-</u>
Stephanie Tubbs Jones Child Welfare Services Program:					
- Permanency Planning - Families for Kids	93.645		20,135	-	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood					
Administrative and Services	93.674		2,915	729	-
Benefit Payments	93.674		1,337	-	-
Total John H. Chafee Foster Care Program for Successful Transition to Adulthood			<u>4,252</u>	<u>729</u>	<u>-</u>
Social Service Block Grant - Other Service and Training	93.667		419,710	-	-
Division of Social Services:					
Social Services Block Grant					
State In Home Service Fund	93.667		1,225	-	-
State Adult Day Care	93.667		9,477	4,706	-
Total Social Service Block Grant			<u>430,412</u>	<u>4,706</u>	<u>-</u>
Division of Child Development and Early Education:					
Subsidized Child Care					
<u>Child Care Development Fund Cluster:</u>					
Division of Social Services:					
Child Care Development Fund-Administration	93.596		200,461	-	-
Total Subsidized Child Care			<u>200,461</u>	<u>-</u>	<u>-</u>
Passed-through the N.C. Dept. of Health and Human Services:					
Division of Medical Assistance:					
Division of Social Services:					
Administration:					
Medical Assistance Program	93.778		3,120,149	317,883	-
Administration:					
State Children's Insurance Program - N.C. Health Choice	93.767		264,440	84,889	-

**NASH COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2025**

Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing No.	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Passed-through to Subrecipients
Passed-through the N.C. Dept. of Health and Human Services:					
Division of Public Health:					
Public Health Emergency Preparedness	93.069		24,360	-	-
Project Grants and Cooperative Agreements for Tuberculosis Control Program	93.116	1460-272A-NF	20,266	-	-
Family Planning Services	93.217	13A1-592A-FP	76,702	-	-
Immunization Cooperation Agreements	93.268		24,064	-	-
COVID-19 -Immunization Cooperation Agreements	93.268		1,905	-	-
Total Immunization Cooperation Agreements			<u>25,969</u>	-	-
Cancer Prevention and Control Programs for State, Territorial HIV Care Formula Grants - Ryan White Care Act	93.898 93.917	1320-5599-00	27,300 43,814	-	-
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health Preventive Health Services_Sexually Transmitted Diseases Control Grants	93.967 93.977		5,840 100	-	-
Preventive Health and Health Services Block Grant	93.991	1311-462B-NB	30,741	-	-
Maternal and Child Health Services Block Grant	93.994	13A1-5140-AP	95,484	13,192	-
Total U.S. Dept. of Health and Human Services			<u>8,012,573</u>	<u>681,218</u>	-
<u>U. S. Department of Homeland Security</u>					
Passed-through N.C. Dept. of Public Safety:					
Division of Emergency Management:					
Emergency Management Performance	97.042		35,000	-	-
Total U. S. Department of Homeland Security			<u>35,000</u>	-	-
Total Federal Awards			<u>\$ 15,360,703</u>	<u>\$ 681,218</u>	<u>\$ -</u>
State Awards:					
<u>N.C. Dept. of Administration</u>					
Veterans Service		NA	\$ -	20,562	\$ -
Total N.C. Dept. of Administration			<u>-</u>	<u>20,562</u>	<u>-</u>
<u>N.C. Dept. of Natural and Cultural Resources</u>					
Division of State Library					
State Aid to Public Libraries		NA	-	165,133	-
Total N.C. Dept. of Cultural and Natural Resources			<u>-</u>	<u>165,133</u>	<u>-</u>
<u>N.C. Housing Finance Agency</u>					
Urgent Repair Program			-	151,940	-
Total N.C. Housing Finance Agency			<u>-</u>	<u>151,940</u>	<u>-</u>
<u>N.C. Dept. of Commerce</u>					
Industrial Development Fund Utility Account			-	2,431,230	-
Total Dept. of Commerce			<u>-</u>	<u>2,431,230</u>	<u>-</u>
<u>N.C. Department of Environmental Quality</u>					
Division of Waste Management					
Soil Conservation State Match		G40100293015SWC	-	3,600	-
NC Agriculture Cost Share - Technical Assistance		G40100293015SWC	-	23,190	-
Division of Water Infrastructure					
N.C. Revolving Loan & Grant Program		AIA-D-21-0230	-	130,000	-
N.C. Revolving Loan & Grant Program		MRF-W-0052	-	47,000	-
Total N.C. Dept. Environmental Quality			<u>-</u>	<u>203,790</u>	<u>-</u>
<u>N.C. Department of Agriculture and Consumer Services</u>					
Division of Soil and Water Conservation					
County Soil & Water Conservative District			-	3,600	-
Streamflow Rehabilitation Assistance Program			-	19,740	-
Total N.C. Department of Agriculture and Consumer Services			<u>-</u>	<u>23,340</u>	<u>-</u>

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**NASH COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2025**

Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing No.	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Passed-through to Subrecipients
<u>N.C. Dept. of Health and Human Services</u>					
Passed-through Upper Coastal Plain Council of Governments:					
Division of Aging and Adult Services					
State Appropriation					
Total Division of Aging and Adult Services					
Division of Social Services					
Administration					
State Child Welfare - State Protective Services					
Emergency PLMT FC					
Direct Benefit Payments					
State Foster Home					
State Foster Home Fund (SFHF) Maximization					
Foster Care at Risk Maximization					
Extended Foster Care Maximization Non IV-E programs					
Foster Care Kinship					
State-Family Foster Max					
Total Division of Social Service					
Division of Public Health					
Breast and Cervical Cancer Control					
Child Fatality Case Reporting					
Child Health					
Communicable Disease Pandemic Recovery-SFRF					
DPH Aid-to-Counties					
Family Planning - State					
Food and Lodging Fees					
General Communicable Disease Control					
Healthy Community Activities					
High Risk Maternity Clinics					
Mosquito and Tick Suppression					
School Nurse Funding Initiative					
State Fiscal Recovery Funds					
TB Control					
Total Division of Public Health					
Total N. C. Department of Health and Human Services					
<u>N.C. Dept. of Insurance</u>					
SHIIP Grant					
MIPPA Grant					
Total N.C. Dept. of Insurance					
<u>N.C. Office of State Budget Management</u>					
OSMB Directed Grant					
Regional Economic Development Reserve					
Regional Economic Development Reserve					
Regional Economic Development Reserve					
Regional Economic Development Reserve					
Regional Economic Development Reserve					
Regional Economic Development Reserve					
Total N.C. Dept. of Insurance					
<u>N.C. Dept. of Public Safety</u>					
Juvenile Crime Prevention Programs					
Freedom School					
Impact Plus Nash					
JCPC Administration					
Nash County Transition/RE-Entry					
Nash Tri-County Therapeutic Foster Care					
Teen Court					
Community Connections					
Total Juvenile Crime Prevention Programs					

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**NASH COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2025**

Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing No.	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Passed-through to Subrecipients
Medically Assisted Treatment Grant			-	23,740	-
Total N. C. Department of Public Safety			-	310,628	-
<u>N.C. Dept. of Transportation</u>					
Rural Operating Assistance Program (ROAP) Cluster					
ROAP EDTAP		36220.10.13.1	-	78,965	-
ROAP RGP		36228.22.13.1	-	10,133	-
Total ROAP Cluster			-	89,098	-
<u>DOT-18</u>					
Statewide Contingency		80120	-	400,000	-
Total N.C. Dept. of Transportation			-	489,098	-
<u>N.C. Department of Information Technology</u>					
Digital Opportunity Grant			-	49,702	-
N.C. Board 911 PSAP Grant			-	58,316	-
Total N.C. Department of Information Technology			-	108,018	-
<u>N.C. Dept. of Public Instruction</u>					
Public School Building Capital Fund - Lottery Fund			-	1,000,000	1,000,000
Total N.C. Dept of Public Instruction			-	1,000,000	1,000,000
Total State Awards			-	10,666,916	1,000,000
<u>Other Financial Assistance:</u>					
N.C. Dept. of Justice					
Opioid Settlement Fund (Note 6)			-	51,120	-
Total Federal and State Awards			\$ 15,360,703	\$ 11,399,254	\$ 1,000,000

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Notes to the Schedule of Expenditures of Federal and State Financial Awards:

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal and State awards (SEFSA) includes the federal and State grant activity of the Nash County under the programs of the federal government and the State of North Carolina for the year ended June 30, 2025. The information in this SEFSA is presented in accordance with the requirements of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State Single Audit Implementation Act. Because the Schedule presents only a selected portion of the operations of Nash County, it is not intended to and does not present the financial position, changes in net position or cash flows of Nash County.

Note 2: Summary of Significant Accounting Policies

Expenditures reported in the SEFSA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3: Indirect Cost Rate

Nash County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 4: Cluster of Programs

The following are clustered by the NC Department of Health and Human Services and are treated separately for state audit requirement purposes: Subsidized Child Care and Foster Care and Adoption.

**NASH COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2025**

<u>Grantor/Pass-through Grantor/Program Title</u>	<u>Federal Assistance Listing No.</u>	<u>State/ Pass-through Grantor's Number</u>	<u>Federal (Direct & Pass-through) Expenditures</u>	<u>State Expenditures</u>	<u>Passed-through to Subrecipients</u>
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Note 5: Benefit Payments Issued by the State

The amounts listed below were paid directly to individual recipients by the State from federal and State moneys. County personnel are involved with certain functions, primarily eligibility determinations that cause benefit payments to be issued by the State. These amounts disclose this additional aid to County recipients that do not appear in the basic financial statements because they are not revenues and expenditures of the County.

<u>Program Title</u>	<u>AL No.</u>	<u>Federal</u>	<u>State</u>
Supplemental Nutrition Assistance Program	10.551	\$ 35,309,958	\$ -
Special Supplemental Nutrition Program for Women Infant and C	10.557	2,515,893	-
Temporary Assistance for Needy Families	93.558	194,897	-
Refugee Assistance Payment	93.566	4,364	-
Adoption Assistance	93.659	181,737	48,485
Medical Assistance Program	93.778	223,151,877	80,007,164
County Funded Programs		-	1,479
Child Welfare Services Adoption		-	26,001
State / County Special Assistance program		-	662,681

Note 6: Opioid Settlement Fund

The NC Department of Justice does not consider Opioid Settlement Funds either Federal or State Financial assistance since they are from a settlement with private major drug companies. Since these funds are subject to the State Single Audit Implementation Act, they are reported as "Other Financial Assistance" on the SEFSA, and considered State Awards for State single audit requirements.

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Nash County
Commissioner's Agenda Information Sheet
 Date: Monday, March 2, 2026

Page 1 of 4
 Attachments: Yes

Item: Public Hearing on General Rezoning Request Z-260201:
 Old Lewis School Rd, Middlesex

Initiated By: Adam Tyson, Planning Director

Action Proposed: Hold a legislative public hearing, adopt a statement of plan consistency and reasonableness, and approve or deny the zoning map amendment.

Notice of Public Hearing:

Mailed Notice: February 18, 2026 (To Property Owners within 600 Feet)
 Published Notice: February 18, 2026 (The Enterprise)
 February 19, 2026 & February 26, 2026 (Rocky Mount Telegram)
 Posted Notice: February 19, 2026 (At the Subject Property)

Property Tax ID: PIN 274300405158 / Parcel ID # 004236

Commissioner District: District #3 – Freddy Howell

Subject Property:

The subject property is a 110.56-acre undeveloped tract of land located on the south side of Old Lewis School Road, Middlesex in southern Nash County just north of the Wilson County Line.

The property was previously rezoned by the Board of Commissioners in October 2025 from R-40 (Single-Family Residential) to RA-30-CZ (Single-Family Residential Conditional Zone) for the proposed development of the 90-lot Old Lewis School Road residential subdivision (Case File #CZ-250102.)

However, the property has subsequently been acquired by the Derek & Matthew Bissette Farm Partnership, which does not intend to pursue the previously approved development plan.

Rezoning Request:

The new property owner has submitted General Rezoning Request Z-260201 to rezone the subject property back to the R-40 (Single-Family Residential) Zoning District.

Comprehensive Land Use Plan:

General Rezoning Request Z-260201 is consistent with the recommendations of the 2022 Nash County Comprehensive Land Use Plan because:

- (1) The plan designates the subject property partially as Residential / Agricultural Area and partially as Water Protection / Natural Resources Area.
- (2) The plan does not specifically comment on the voluntary “downzoning” – or the reduction of a property’s permitted residential density – within the Residential / Agricultural Area, but the continued zoning classification of the property as “residential” is consistent with the plan.
- (3) The larger minimum lot area requirement of the proposed R-40 Zoning District – at least 40,000 square feet per lot – is consistent with the plan’s recommendations for the environmentally sensitive Water Protection / Natural Resources Area.

Reasonableness and “Spot Zoning”:

General Rezoning Request Z-260201 may be considered reasonable, in the public interest, and not “spot zoning” because the proposed R-40 Zoning District is the same as the existing, large R-40 Zoning District that currently surrounds the subject property.

TRC Recommendation:

The Nash County Technical Review Committee (TRC) considered General Rezoning Request Z-260201 on January 29, 2026 and recommended **APPROVAL** of the request.

Planning Board Recommendation:

The Nash County Planning Board considered General Rezoning Request Z-260201 on February 16, 2026.

Nancy West-Brake with The Nashville Graphic addressed the Board with questions regarding the applicant’s intended future use of the subject property and whether the applicant owned other farmland nearby. No other members of the public addressed the Board with regard to this request.

Derek Bissette addressed the Board on behalf of the applicant and in support of the request.

The Planning Board voted unanimously to recommend **APPROVAL** of the request.

Suggested Motions:**MOTION TO APPROVE THE ZONING MAP AMENDMENT:**

*I move that the Nash County Board of Commissioners adopt the statement of plan consistency and reasonableness below and **APPROVE** General Rezoning Request Z-260201 to rezone the subject property back to R-40 (Single-Family Residential).*

Statement of Plan Consistency and Reasonableness:

General Rezoning Request Z-260201 is:

- (1) Consistent with the recommendations of the 2022 Nash County Comprehensive Land Use Plan because:
 - (a) The plan designates the subject property partially as Residential / Agricultural Area and partially as Water Protection / Natural Resources Area.
 - (b) The plan does not specifically comment on the voluntary “downzoning” – or the reduction of a property’s permitted residential density – within the Residential / Agricultural Area, but the continued zoning classification of the property as “residential” is consistent with the plan.
 - (c) The larger minimum lot area requirement of the proposed R-40 Zoning District – at least 40,000 square feet per lot – is consistent with the plan’s recommendations for the environmentally sensitive Water Protection / Natural Resources Area.
- (2) Reasonable, in the public interest, and not “spot zoning” because the proposed R-40 Zoning District is the same as the existing, large R-40 Zoning District that currently surrounds the subject property.

--- OR ---

MOTION TO DENY THE ZONING MAP AMENDMENT:

*I move that the Nash County Board of Commissioners adopt the statement of plan consistency and reasonableness below and **DENY** General Rezoning Request Z-260201 to rezone the subject property back to R-40 (Single-Family Residential).*

Statement of Plan Consistency and Reasonableness:

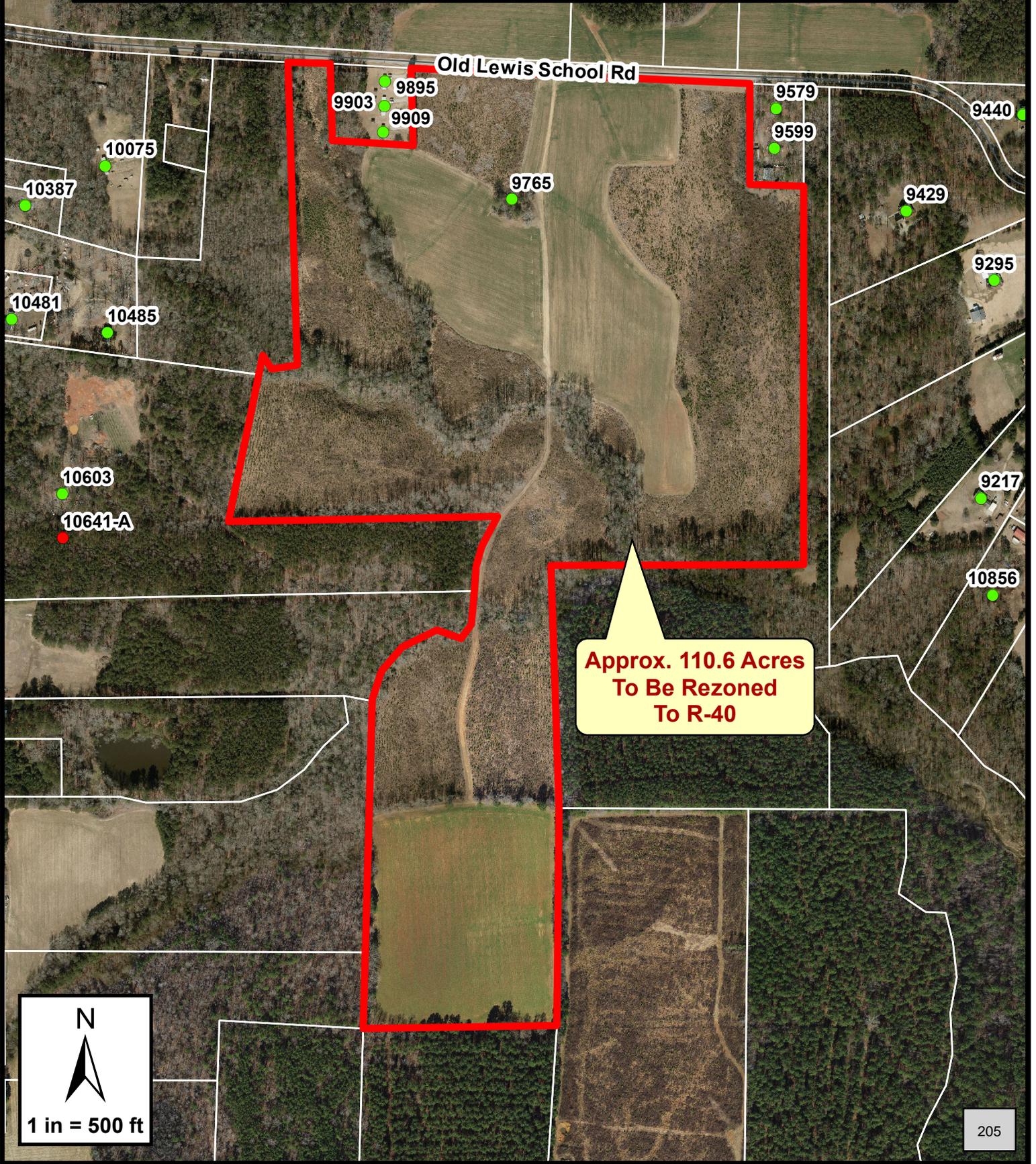
General Rezoning Request Z-260201 is:

- (1) Consistent with the recommendations of the 2022 Nash County Comprehensive Land Use Plan because:
 - (a) The plan designates the subject property partially as Residential / Agricultural Area and partially as Water Protection / Natural Resources Area.
 - (b) The plan does not specifically comment on the voluntary “downzoning” – or the reduction of a property’s permitted residential density – within the Residential / Agricultural Area, but the continued zoning classification of the property as “residential” is consistent with the plan.
 - (c) The larger minimum lot area requirement of the proposed R-40 Zoning District – at least 40,000 square feet per lot – is consistent with the plan’s

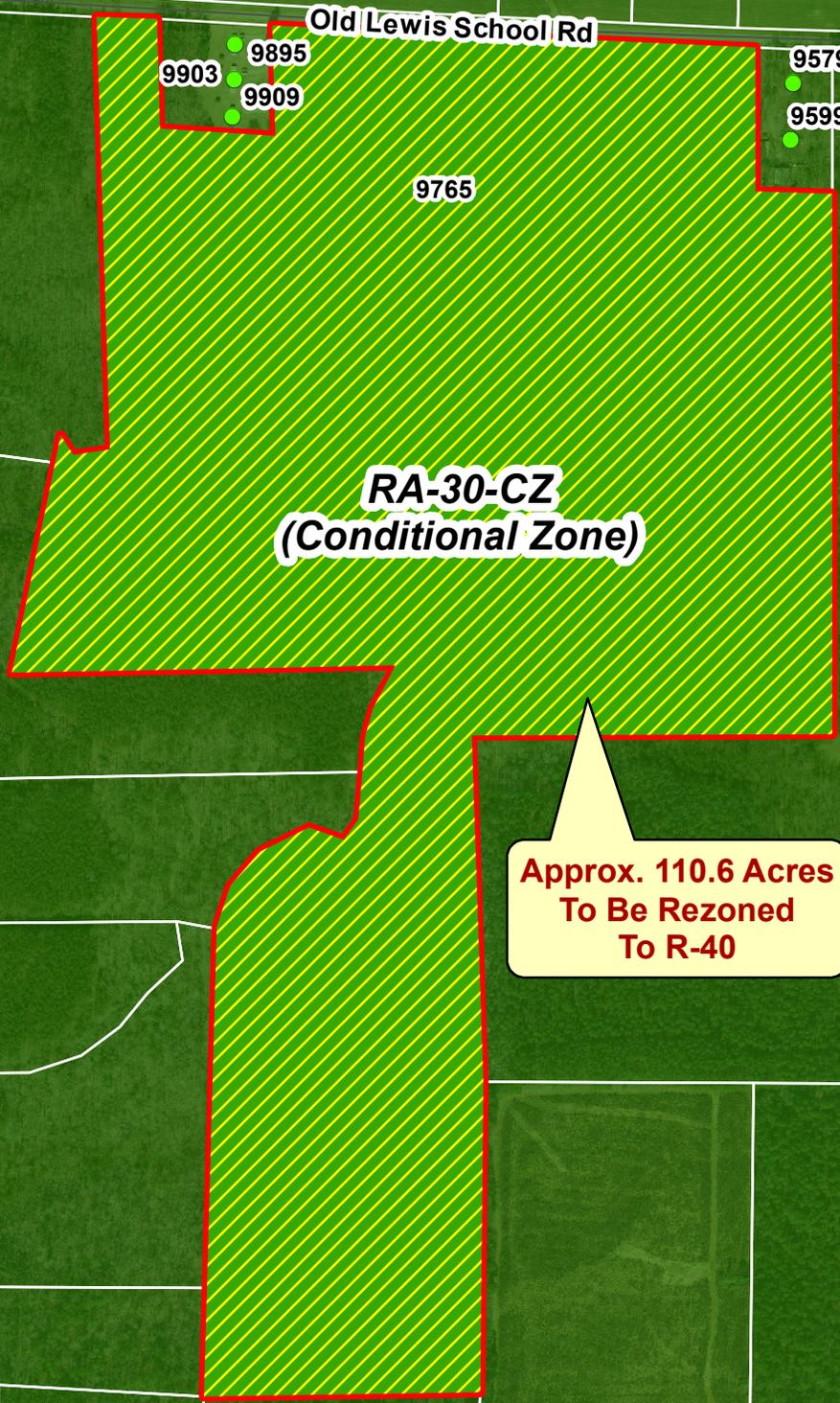
recommendations for the environmentally sensitive Water Protection / Natural Resources Area; **BUT**

- (2) **Unreasonable and/or not in the public interest because: (Specify reasons related to the proposed residential density or the incompatibility of the request with the adjacent and surrounding area.)**
-

General Rezoning Request Z-260201 Property of Derek & Matthew Bissette Farm Partnership Aerial Map

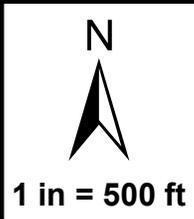


General Rezoning Request Z-260201 Property of Derek & Matthew Bissette Farm Partnership Zoning Map

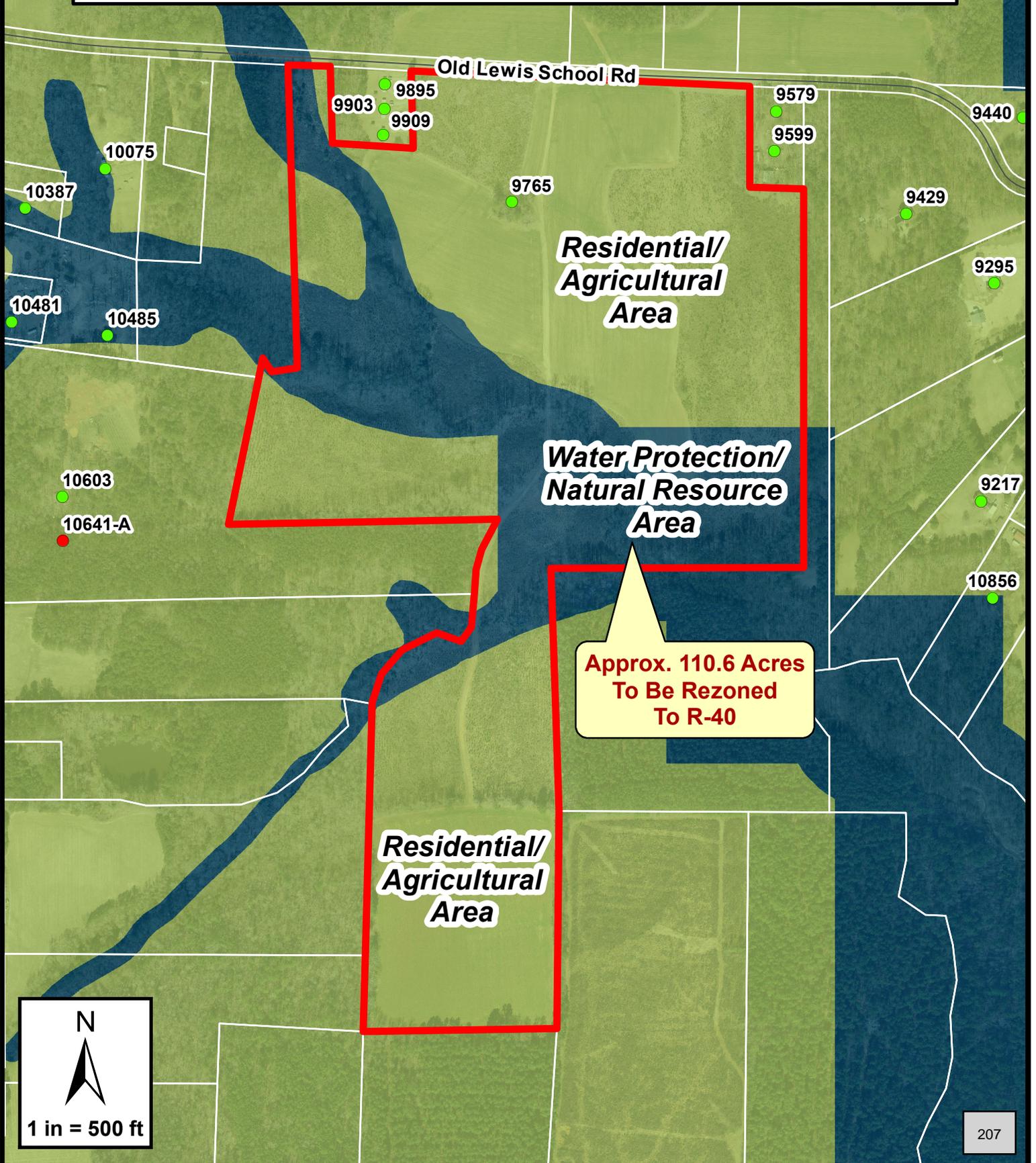


RA-30-CZ
(Conditional Zone)

**Approx. 110.6 Acres
To Be Rezoned
To R-40**



General Rezoning Request Z-260201 Property of Derek & Matthew Bissette Farm Partnership Future Land Use Map



Nash County
Commissioner's Agenda Information Sheet
 Date: Monday, March 2, 2026

Page 1 of 5
 Attachments: Yes

Item: Public Hearing on Conditional Rezoning Request CZ-260101:
 NC Highway 4, Battleboro

Initiated By: Adam Tyson, Planning Director

Action Proposed: Hold a legislative public hearing, adopt a statement of plan consistency and reasonableness, and approve or deny the zoning map amendment.

Notice of Public Hearing:

Mailed Notice: January 21, 2026 (To Property Owners within 600 Feet)
 Published Notice: January 22, 2026 & January 29, 2026 (Rocky Mount Telegram)
 January 22, 2026 (The Nashville Graphic)
 Posted Notice: January 22, 2026 (At the Subject Property)

Property Tax ID: PIN 385400227762 / Parcel ID # 300614 (Approx. 2-Acre Portion)

Commissioner District: District #1 – Marvin C. Arrington

Subject Property:

The subject property is an approximately two-acre front portion of a larger 50.88-acre tract of land, owned by William Holt Ward, and located on the north side of NC Highway 4, Battleboro in northeast Nash County and just east of Gold Rock, a satellite annexation of the City of Rocky Mount.

The front portion of the subject property is located in the GC (General Commercial) Zoning District and the rear portion of the subject property is located in the R-30 (Single & Two-Family Residential) Zoning District.

The subject property includes an existing well and septic system that was previously utilized by a single-wide manufactured home located on the immediately adjacent parcel to the east at 7890 NC Highway 4. That single-wide manufactured home was classified as a “nonconforming land use” and was removed within the last year. The owners of the subject property now wish to set up a single-wide manufactured home there that would utilize the same well and septic system.

However, the requirements of the Unified Development Ordinance (UDO) prohibit that as follows:

- (1) A Class B single-wide manufactured home is not a land use permitted in either the GC or R-30 Zoning Districts in which the subject property is located per UDO Art. IX, Sec. 9-3.1.
- (2) Because the previous single-wide manufactured home was a nonconforming land use that was removed for more than 180 days, it is not eligible for replacement with another single-wide manufactured home per UDO Art. VI, Sec. 6-3.2 (D).
- (3) The owners of the subject property intend to replace the single-wide manufactured home on the adjacent property instead of the same property on which it was previously located, but the relocation of a nonconforming land use onto another property is prohibited by UDO Art. VI, Sec. 6-3.2 (C).

Rezoning Request:

Therefore, the property owner has submitted Conditional Rezoning Request CZ-260101 to rezone the subject property to A1-CZ (Agricultural Conditional Zone), because single-wide manufactured homes are still a permitted land use in the A1 Zoning District.

The proposed site plan depicts the placement of a single-wide manufactured home on the subject property in compliance with the applicable minimum building setback requirements.

The “conditional” nature of this rezoning request allows for the attachment of reasonable, site-specific development conditions with the consent of the applicant.

Comprehensive Land Use Plan:

Conditional Rezoning Request CZ-260101 is not consistent with the recommendations of the 2022 Nash County Comprehensive Land Use Plan because:

- (1) The plan designates the subject property primarily as a Major Employment / Industrial Area, with the exception of the rear, which is designated as a Water Protection / Natural Resource Area due to the presence of Swift Creek and its related wetlands to the north.
- (2) The plan recommends that residential development should be restricted in this Major Employment / Industrial Area in order to ensure that it does not limit the land’s potential future development for major industrial uses, wholesale, office, and public/institutional uses, and limited commercial uses, which may serve as important employment centers.
- (3) The current plan upholds zoning policy adopted by Nash County twenty years ago as a result of the previous 2006 Land Development Plan, which is intended to “phase out” the presence of single-wide manufactured homes in all zoning districts except the A1 (Agricultural) Zone.

Reasonableness and “Spot Zoning”:

Conditional Rezoning Request CZ-260101 may be considered unreasonable “spot zoning” because the request is limited to a relatively small area (two acres) owned by a single landowner and approval of the request would permit the landowner to set up a single-wide manufactured home on the subject property, which is not allowed on the other properties located in the large, surrounding GC and R-30 Zoning Districts.

However, the request could be considered reasonable “spot zoning” because there was recently a single-wide manufactured home located on the immediately adjacent property at 7890 NC Highway 4, there is still a single-wide manufactured home located on the rear of that same adjacent property at 8036 NC Highway 4, and the subject property includes an existing, viable onsite well and septic system.

TRC Recommendation:

The Nash County Technical Review Committee (TRC) considered Conditional Rezoning Request CZ-260101 on January 2, 2026 and recommended **DENIAL** of the request, due to its inconsistency with the Comprehensive Land Use Plan and finding it to be unreasonable “spot zoning.”

Planning Board Recommendation:

The Nash County Planning Board considered Conditional Rezoning Request CZ-260101 on January 20, 2026. No members of the public addressed the Board with regard to this request. Mrs. Amy Ward addressed the Board on behalf of the applicant in support of the request.

The Planning Board voted unanimously to recommend **APPROVAL** of the rezoning request, subject to the suggested development conditions listed below.

Suggested Motions:

MOTION TO APPROVE THE ZONING MAP AMENDMENT:

*I move that the Nash County Board of Commissioners adopt the statement of plan consistency and reasonableness below and **APPROVE** Conditional Rezoning Request CZ-260101 to rezone the specified property to A1-CZ in order to permit the set-up of a Class B single-wide manufactured home, subject to the following development conditions.*

Statement of Plan Consistency and Reasonableness:

Conditional Rezoning Request CZ-260101 is:

- (1) Inconsistent with the recommendations of the 2022 Nash County Comprehensive Land Use Plan because:

- (A) The plan designates the subject property primarily as a Major Employment / Industrial Area, with the exception of the rear, which is designated as a Water Protection / Natural Resource Area due to the presence of Swift Creek and its related wetlands to the north.
 - (B) The plan recommends that residential development should be restricted in this Major Employment / Industrial Area in order to ensure that it does not limit the land's potential future development for major industrial uses, wholesale, office, and public/institutional uses, and limited commercial uses, which may serve as important employment centers.
 - (C) The current plan upholds zoning policy adopted by Nash County twenty years ago as a result of the previous 2006 Land Development Plan, which is intended to "phase out" the presence of single-wide manufactured homes in all zoning districts except the A1 (Agricultural) Zone.
- (2) Reasonable and in the public interest because although the request may be considered "spot zoning," it is reasonable due to the fact that there was recently a single-wide manufactured home located on the immediately adjacent property at 7890 NC Highway 4, there is still a single-wide manufactured home located on the rear of that same adjacent property at 8036 NC Highway 4, and the subject property includes an existing, viable onsite well and septic system.

Development Conditions:

- (1) The subject property shall be developed in accordance with the approved site plan for a Class B single-wide manufactured home.
- (2) The Class B single-wide manufactured home may remain on the subject property for a maximum period of up to five (5) years from the date of the approval of this rezoning request, at which time it must be removed from the subject property.
- (3) The Class B single-wide manufactured home may be supplemented with customary residential accessory land uses.
- (4) Prior to the set-up of the Class B single-wide manufactured home, the landowner shall obtain the following permits:
 - (a) Zoning Permit issued by Nash County Planning;
 - (b) Compliance Permit issued by Nash County Environmental Health; and
 - (c) Manufactured Home and Trade Permits issued by Nash County Inspections.
- (5) Significant or substantial modifications or revisions to the approved site plan may require additional review by the Nash County Technical Review Committee and the Nash County Planning Board as well as re-approval by the Nash County Board of Commissioners at the discretion of the Zoning Administrator.
- (6) This conditional zoning map amendment shall be invalid unless and until the petitioner(s) consent in writing to all the attached development conditions.

--- OR ---

MOTION TO DENY THE ZONING MAP AMENDMENT:

I move that the Nash County Board of Commissioners adopt the statement of plan consistency and reasonableness below and DENY Conditional Rezoning Request CZ-260101 to rezone the specified property to A1-CZ in order to permit the set-up of a Class B single-wide manufactured home.

Statement of Plan Consistency and Reasonableness:

Conditional Rezoning Request CZ-260101 is:

- (1) Inconsistent with the recommendations of the 2022 Nash County Comprehensive Land Use Plan because:
 - (A) The plan designates the subject property primarily as a Major Employment / Industrial Area, with the exception of the rear, which is designated as a Water Protection / Natural Resource Area due to the presence of Swift Creek and its related wetlands to the north.
 - (B) The plan recommends that residential development should be restricted in this Major Employment / Industrial Area in order to ensure that it does not limit the land's potential future development for major industrial uses, wholesale, office, and public/institutional uses, and limited commercial uses, which may serve as important employment centers.
 - (C) The current plan upholds zoning policy adopted by Nash County twenty years ago as a result of the previous 2006 Land Development Plan, which is intended to "phase out" the presence of single-wide manufactured homes in all zoning districts except the A1 (Agricultural) Zone.
 - (2) Unreasonable "spot zoning" because the request is limited to a relatively small area (two acres) owned by a single landowner and approval of the request would permit the landowner to set up a single-wide manufactured home on the subject property, which is not allowed on the other properties located in the large, surrounding GC and R-30 Zoning Districts.
-

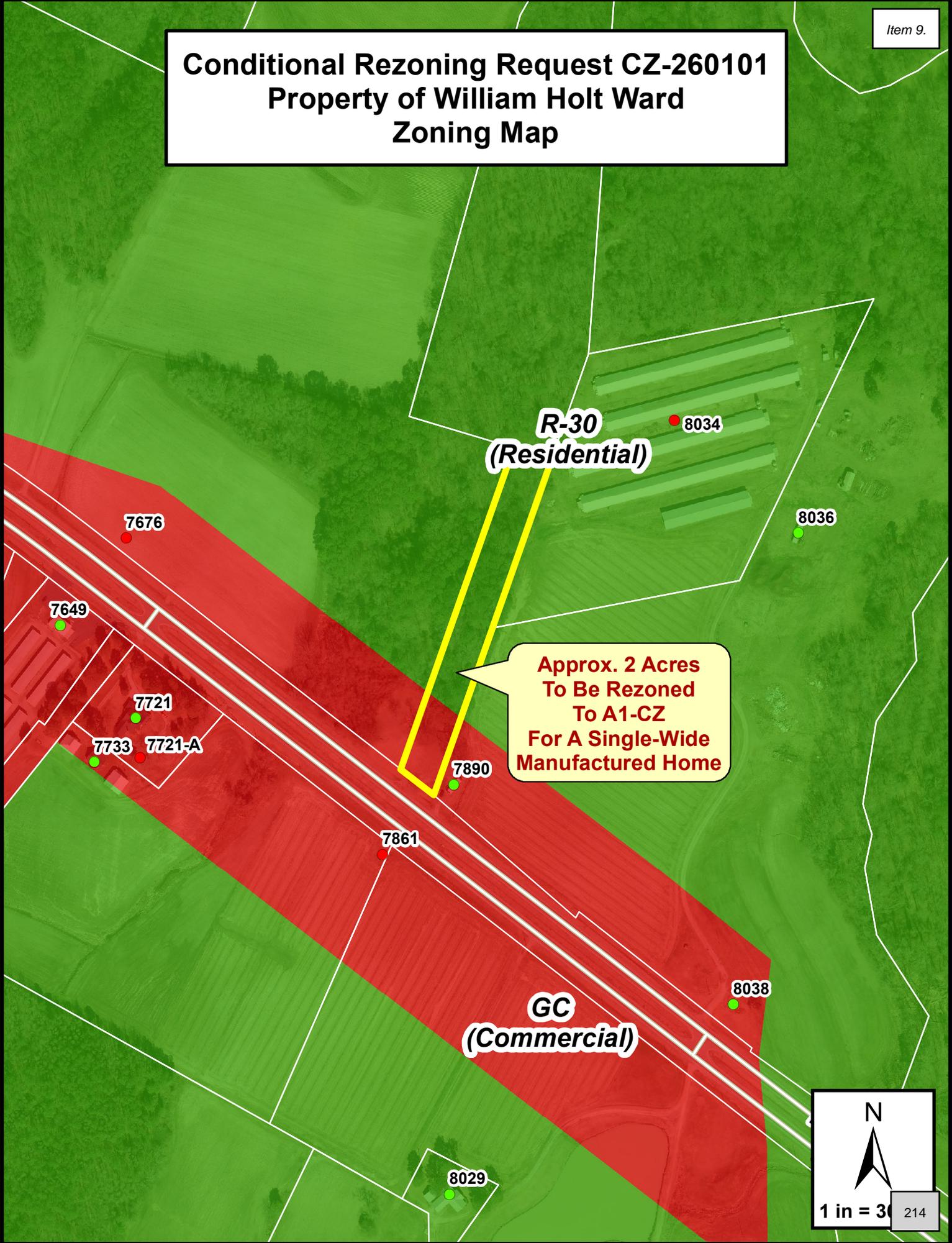
Conditional Rezoning Request CZ-260101 Property of William Holt Ward Aerial Map



**Approx. 2 Acres
To Be Rezoned
To A1-CZ
For A Single-Wide
Manufactured Home**

N
1 in = 30' 213

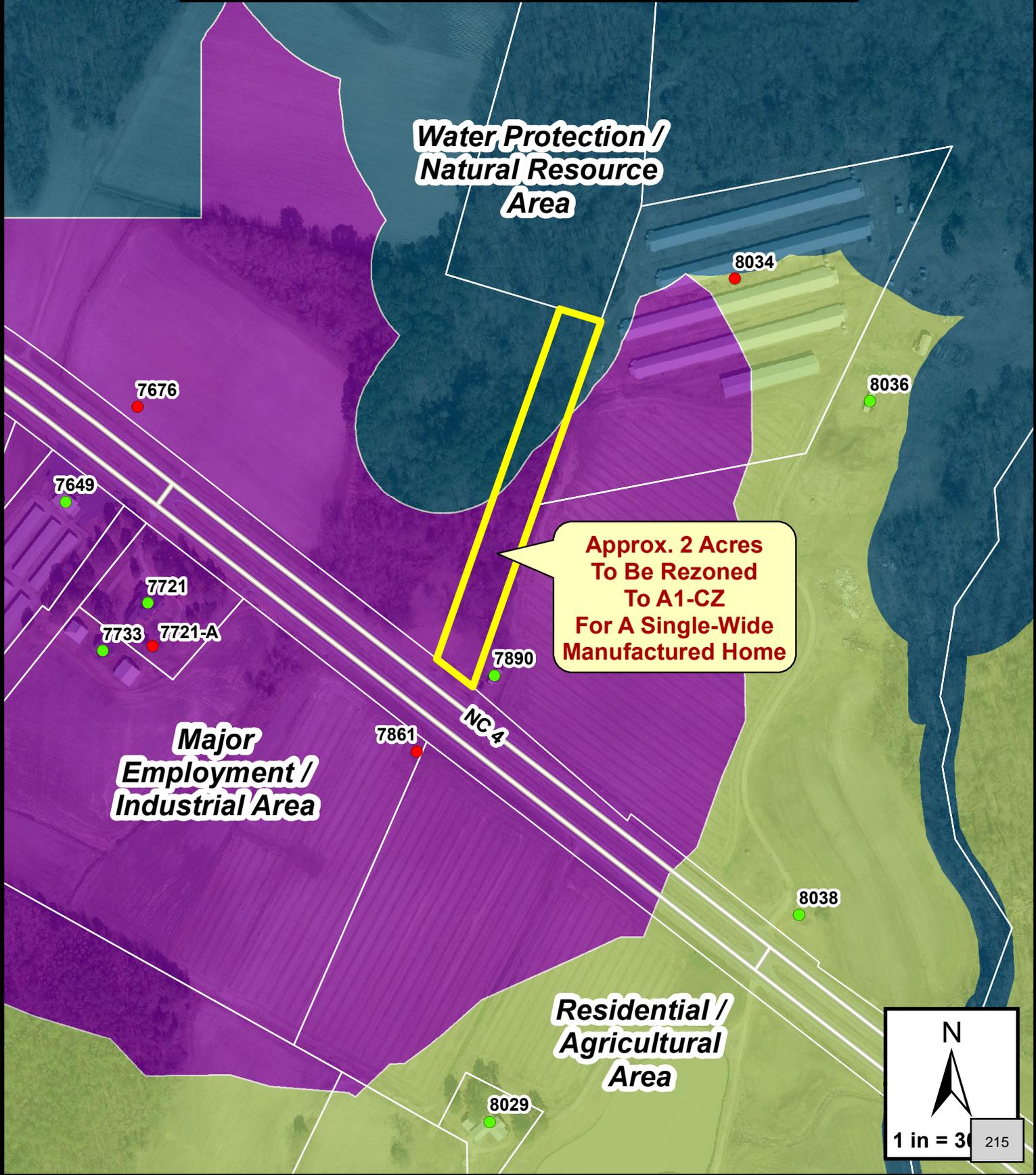
Conditional Rezoning Request CZ-260101 Property of William Holt Ward Zoning Map



N

1 in = 30' 214

Conditional Rezoning Request CZ-260101 Property of William Holt Ward Future Land Use Map



**Water Protection /
Natural Resource
Area**

**Major
Employment /
Industrial Area**

**Approx. 2 Acres
To Be Rezoned
To A1-CZ
For A Single-Wide
Manufactured Home**

**Residential /
Agricultural
Area**

N
1 in = 30' 215

**Conditional Rezoning Request CZ-260101
Property of William Holt Ward
Site Plan**

**Proposed SWMH
56.5 FT x 14 FT**

**Existing
Septic
Tank**

**Minimum Building
Setback Lines**

**Existing
Well**

**Former SWMH
Removed in 2025**

NC4

N

1 in = 2
216

Nash County
Commissioner's Agenda Information Sheet
 Date: Monday, March 2, 2026

Page 1 of 4
 Attachments: Yes

Item: Public Hearing on Conditional Rezoning Request CZ-260202:
 Coleman Subdivision

Initiated By: Adam Tyson, Planning Director

Action Proposed: Hold a legislative public hearing, adopt a statement of plan consistency and reasonableness, and approve or deny the zoning map amendment.

Notice of Public Hearing:

Mailed Notice: February 18, 2026 (To Property Owners within 600 Feet)
 Published Notice: February 18, 2026 (The Enterprise)
 February 19, 2026 & February 26, 2026 (Rocky Mount Telegram)
 Posted Notice: February 19, 2026 (At the Subject Property)

Property Tax ID: PIN 276700915314 / Parcel ID # 023895 (Portion)

Commissioner District: Split – District #3 – Freddy Howell (West Side of Road)
 District #4 – Sue Leggett (East Side of Road)

Subject Property:

The subject property is a 10.5-acre portion of a larger, 28.2-acre tract of land owned by Rebecca W. Coleman and located on both sides of Southern Nash High Rd, Spring Hope at its intersection with W NC Highway 97 at the Stanhope Crossroads.

The portion of the larger tract located on the west side of the road was rezoned from A1 (Agricultural) to RC (Rural Commercial) back in 2017 (Case File #Z-170601) and the portion on the east side of the road was rezoned from A1 (Agricultural) to RC (Rural Commercial) back in 2022 (Case File #Z-220601). None of the property has been commercially developed since it was rezoned.

The property owner now desires to utilize the northern 10.5-acre portion of the tract for residential development, but that is not a permitted land use in the RC Zoning District.

Rezoning Request:

Therefore, the property owner has submitted Conditional Rezoning Request CZ-260202 to rezone the subject property to the A1-CZ (Agricultural Conditional Zone) in order to allow the development of six proposed new residential lots to be located directly along Southern Nash High Rd.

The subdivision sketch plan submitted by Sungate Design Group, which serves as the required site plan for this conditional rezoning request, depicts the six proposed new lots. All of the lots meet or exceed the dimensional requirements of the A1 Zoning District, including the 40,000 square foot (0.92-acre) minimum lot area requirement and the 200-foot minimum lot width requirement (due to Southern Nash High Rd having more than 1,000 average vehicle trips per day.)

The new residential lots would be served by private onsite wells and septic systems.

The “conditional” nature of this rezoning request allows for the attachment of reasonable, site-specific development conditions with the consent of the applicant.

Comprehensive Land Use Plan:

Conditional Rezoning Request CZ-260202 is consistent with the recommendations of the 2022 Nash County Comprehensive Land Use Plan because the plan designates the subject property as a Residential / Agricultural Area and, while the plan does not specifically comment on the voluntary “downzoning” of a property’s permitted development intensity from commercial to residential, the proposed A1-CZ Zoning District is consistent with the plan for this area.

Reasonableness and “Spot Zoning”:

Conditional Rezoning Request CZ-260202 may be considered reasonable, in the public interest, and not “spot zoning” because the proposed A1-CZ Zoning District is very similar to the large, existing, and immediately adjacent A1 Zoning District located to the north and east of the subject property.

TRC Recommendation:

The Nash County Technical Review Committee (TRC) considered Conditional Rezoning Request CZ-260202 on January 29, 2026 and recommended **APPROVAL** of the request, subject to the development conditions suggested below.

Planning Board Recommendation:

The Nash County Planning Board considered Conditional Rezoning Request CZ-260202 on February 16, 2026.

The following three members of the public addressed the Board in opposition to the request, stating concerns regarding increased traffic, traffic safety, water drainage, the lack of a berm or buffer proposed around the new lots, and the loss of farmland.

Reid Harper
Joseph Bailey
Todd Bisette

Ned Coleman addressed the Board on behalf of the applicant and in support of the request.

The Planning Board voted unanimously to recommend **APPROVAL** of the request, subject to the development conditions suggested below.

Suggested Motions:

MOTION TO APPROVE THE ZONING MAP AMENDMENT:

*I move that the Nash County Board of Commissioners adopt the statement of plan consistency and reasonableness below and **APPROVE** Conditional Rezoning Request CZ-260202 to rezone the specified property to A1-CZ (Agricultural Conditional Zone) for the development of six proposed new residential lots, subject to the development conditions suggested below.*

Statement of Plan Consistency and Reasonableness:

Conditional Rezoning Request CZ-260202 is:

- (1) Consistent with the recommendations of the 2022 Nash County Comprehensive Land Use Plan because the plan designates the subject property as a Residential / Agricultural Area and, while the plan does not specifically comment on the voluntary “downzoning” of a property’s permitted development intensity from commercial to residential, the proposed A1-CZ Zoning District is consistent with the plan for this area.
- (2) Reasonable, in the public interest, and not “spot zoning” because the proposed A1-CZ Zoning District is very similar to the large, existing, and immediately adjacent A1 Zoning District located to the north and east of the subject property.

Development Conditions:

- (1) The subject property shall be developed in accordance with the approved sketch plan, which depicts the subdivision of the six proposed new residential lots.
- (2) The subject property shall be developed for residential use only and the approved permitted land uses shall be limited to single-family stick-built detached dwellings, modular homes, Class A double-wide manufactured homes, and customary residential accessory uses and structures.
- (3) Significant or substantial modifications or revisions to the approved design of the subdivision sketch plan may require additional review by the Nash County Technical Review Committee and the Nash County Planning Board as well as re-approval by the Nash County Board of Commissioners at the discretion of the Zoning Administrator.

- (4) This conditional zoning map amendment shall be invalid unless and until the petitioner(s) consent in writing to all the attached development conditions.

--- OR ---

MOTION TO DENY THE ZONING MAP AMENDMENT:

I move that the Nash County Board of Commissioners adopt the statement of plan consistency and reasonableness below and DENY Conditional Rezoning Request CZ-260202 to rezone the specified property to A1-CZ (Agricultural Conditional Zone) for the development of six proposed new residential lots.

Statement of Plan Consistency and Reasonableness:

Conditional Rezoning Request CZ-260202 is:

- (1) Consistent with the recommendations of the 2022 Nash County Comprehensive Land Use Plan because the plan designates the subject property as a Residential / Agricultural Area and, while the plan does not specifically comment on the voluntary “downzoning” of a property’s permitted development intensity from commercial to residential, the proposed A1-CZ Zoning District is consistent with the plan for this area.; **BUT**
 - (2) **Unreasonable and not in the public interest because: (Specify reasons related to the proposed residential density, subdivision design, and/or the request’s incompatibility with the adjacent and surrounding area.)**
-

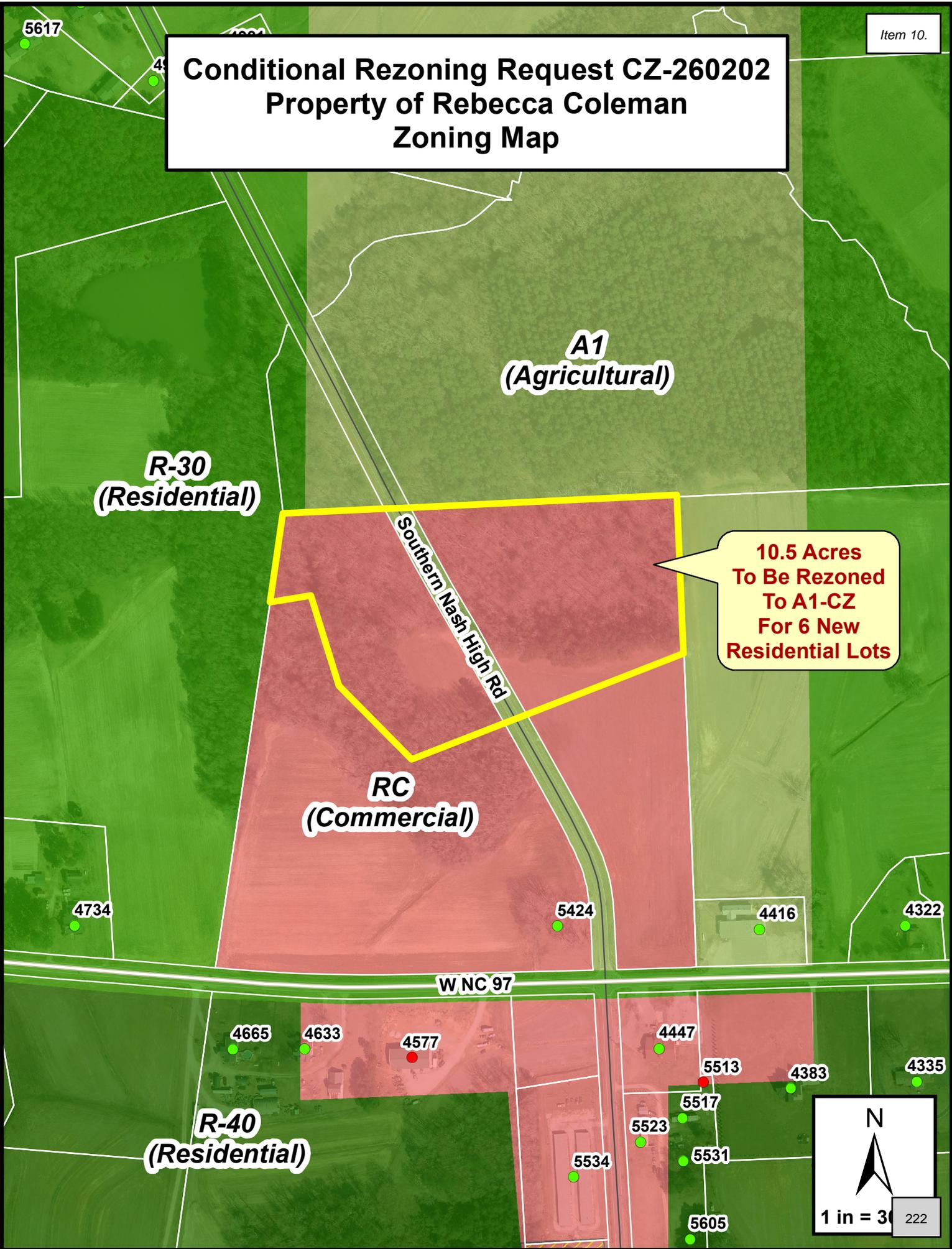
Conditional Rezoning Request CZ-260202 Property of Rebecca Coleman Aerial Map



**10.5 Acres
To Be Rezoned
To A1-CZ
For 6 New
Residential Lots**

N
1 in = 300
221

Conditional Rezoning Request CZ-260202 Property of Rebecca Coleman Zoning Map



A1
(Agricultural)

R-30
(Residential)

**10.5 Acres
To Be Rezoned
To A1-CZ
For 6 New
Residential Lots**

RC
(Commercial)

R-40
(Residential)

N
1 in = 300
222

Conditional Rezoning Request CZ-260202 Property of Rebecca Coleman Future Land Use Map

*Water Protection /
Natural Resource
Area*

*Residential /
Agricultural
Area*

**10.5 Acres
To Be Rezoned
To A1-CZ
For 6 New
Residential Lots**

Southern Nash High Rd

*Rural
Commercial
Area*

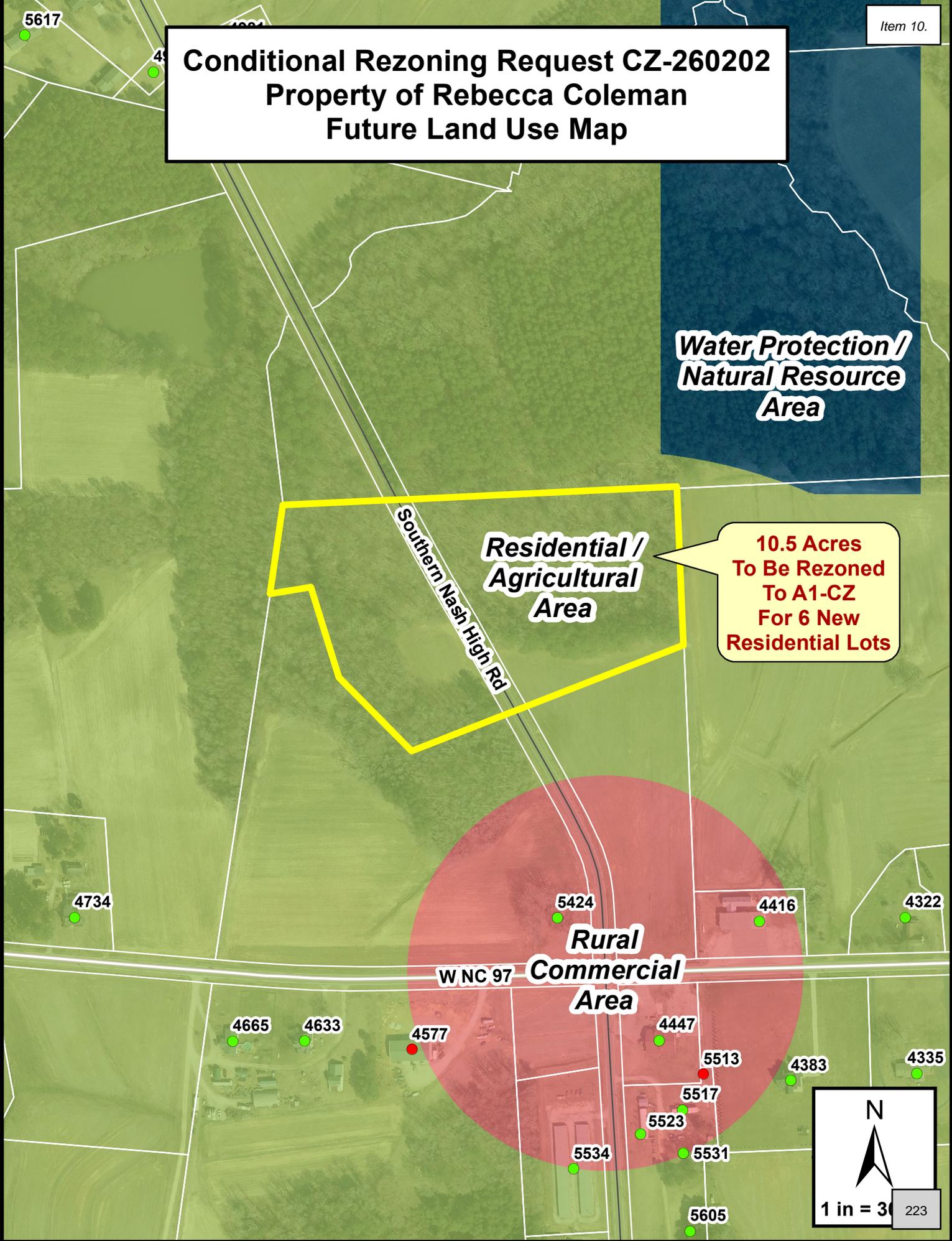
W NC 97

N



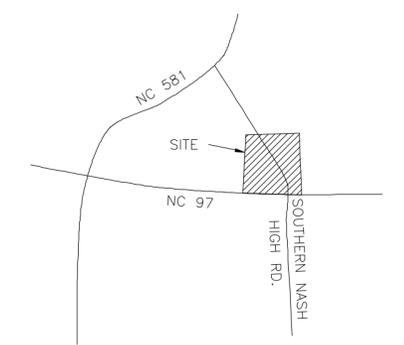
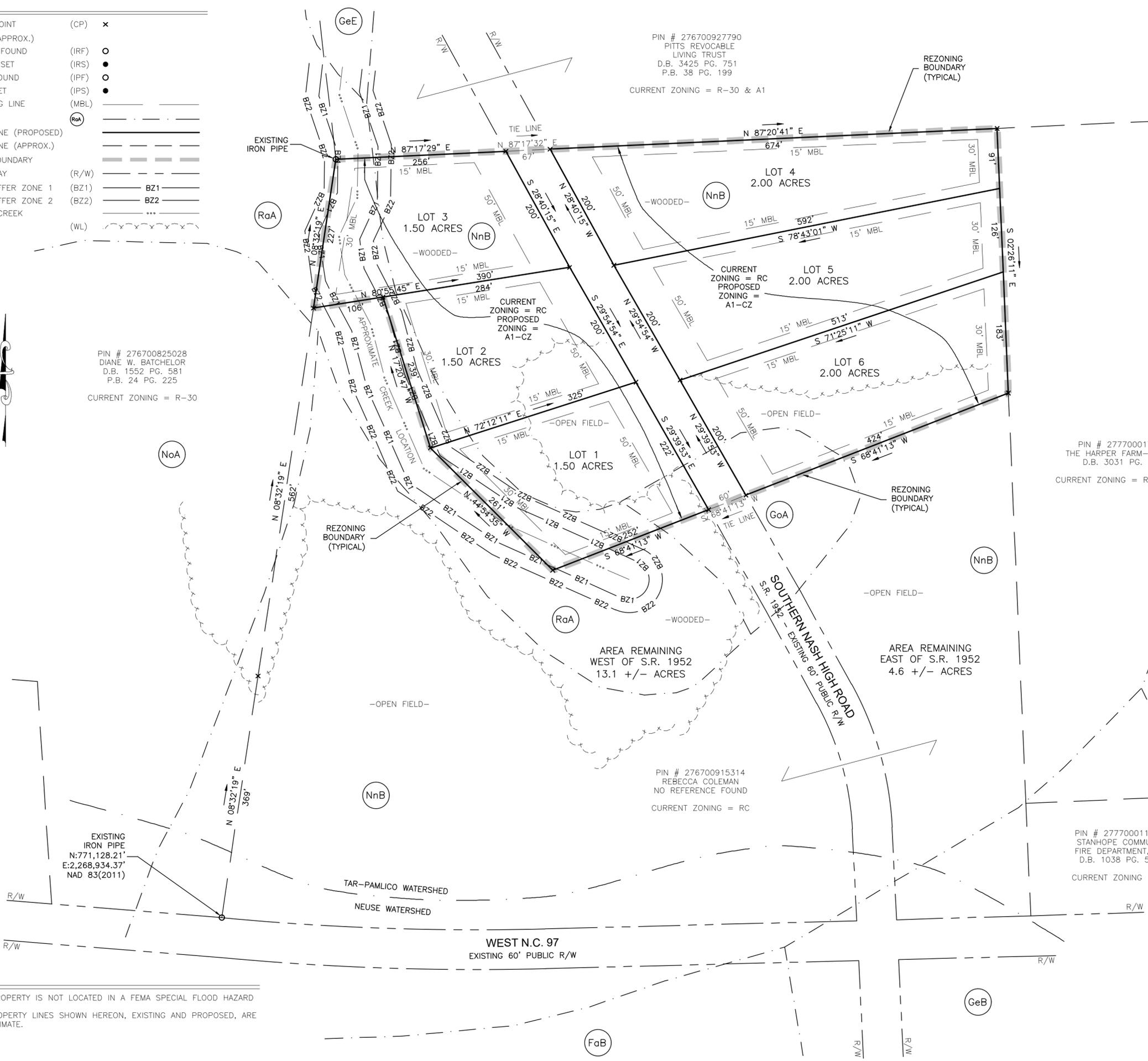
1 in = 300 feet

223



LEGEND

COMPUTED POINT (CP)	×
CONTOURS (APPROX.)	
IRON REBAR FOUND (IRF)	○
IRON REBAR SET (IRS)	●
IRON PIPE FOUND (IPF)	○
IRON PIPE SET (IPS)	●
MIN. BUILDING LINE (MBL)	---
NRCS SOILS (RaA)	○
PROPERTY LINE (PROPOSED)	---
PROPERTY LINE (APPROX.)	---
REZONING BOUNDARY	---
RIGHT-OF-WAY (R/W)	---
RIPARIAN BUFFER ZONE 1 (BZ1)	---
RIPARIAN BUFFER ZONE 2 (BZ2)	---
STREAM OR CREEK (WL)	---
WOOD LINE	---



PIN # 276700825028
 DIANE W. BATCHELOR
 D.B. 1552 PG. 581
 P.B. 24 PG. 225
 CURRENT ZONING = R-30

PIN # 276700927790
 PITTS REVOCABLE
 LIVING TRUST
 D.B. 3425 PG. 751
 P.B. 38 PG. 199
 CURRENT ZONING = R-30 & A1

PIN # 277700017710
 THE HARPER FARM-ASM, LLC
 D.B. 3031 PG. 697
 CURRENT ZONING = R-30 & A1

DEVELOPER
 MR. NED COLEMAN
 11272 COVERED BRIDGE RD.
 ZEBULON, NC 27597
 (252) 230-2252

SITE DATA
 PIN # 276700915314
 CURRENT OWNER:
 REBECCA COLEMAN
 1603 LAKESIDE DRIVE
 GARNER, NC 27529
 (252) 230-2252

PARCEL ADDRESS:
 5424 SOUTHERN NASH
 HIGH ROAD
 SPRING HOPE, NC 27882

REFERENCE(S):
 NO REF. FOUND
 CURRENT ZONING: RC
 PROPOSED ZONING:
 LOTS 1 THRU 6 = A1
 SETBACKS: (A1)
 FRONT 50'
 SIDE 15'
 REAR 30'
 CORNER 25'

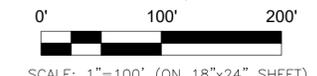
TOTAL PROPOSED LOT = 6
 TOTAL AREA =
 28.2 +/- AC.
 TOTAL AREA REMAINING =
 17.7 +/- AC.

PIN # 277700011146
 STANHOPE COMMUNITY
 FIRE DEPARTMENT, INC.
 D.B. 1038 PG. 583
 CURRENT ZONING = A1

PIN # 276700915314
 REBECCA COLEMAN
 NO REFERENCE FOUND
 CURRENT ZONING = RC

EXISTING
 IRON PIPE
 N:771,128.21'
 E:2,268,934.37'
 NAD 83(2011)

SKETCH PLAN &
 REZONING MAP
 FOR
 NED COLEMAN &
 REBECCA COLEMAN
 JACKSONS TOWNSHIP
 NASH COUNTY, NORTH CAROLINA
 JANUARY 20, 2026



SCALE: 1"=100' (ON 18"x24" SHEET)

SUNGATE DESIGN GROUP, P.A.
 CIVIL ENGINEERING - ENVIRONMENTAL
 PROFESSIONAL LAND SURVEYING

905 JONES FRANKLIN RD.
 RALEIGH, NC 27606
 TEL: (919) 859-2243
 FIRM LIC. # C-0890

PRELIMINARY PLAT
 NOT FOR SALES, RECORDATION, OR CONVEYANCE

- NOTES
1. THIS PROPERTY IS NOT LOCATED IN A FEMA SPECIAL FLOOD HAZARD AREA.
 2. ALL PROPERTY LINES SHOWN HEREON, EXISTING AND PROPOSED, ARE APPROXIMATE.

Nash County
Commissioner's Agenda Information Sheet
 Date: Monday, March 2, 2026

Page 1 of 5
 Attachments: Yes

Item: Public Hearing on Conditional Rezoning Request CZ-260203:
 The Hollow at Hope Creek Subdivision

Initiated By: Adam Tyson, Planning Director

Action Proposed: Hold a legislative public hearing, adopt a statement of plan consistency and reasonableness, and approve or deny the zoning map amendment.

Notice of Public Hearing:

Mailed Notice: February 18, 2026 (To Property Owners within 600 Feet)
 Published Notice: February 18, 2026 (The Enterprise)
 February 19, 2026 & February 26, 2026 (Rocky Mount Telegram)
 Posted Notice: February 19, 2026 (At the Subject Property)

Property Tax ID: PIN 276800129774 / Parcel ID # 046303 (Portion)
 PIN 276800227427 / Parcel ID # 325451
 PIN 276800322118 / Parcel ID # 325452 (Portion)

Commissioner District: District #3 – Freddy Howell

Subject Property:

The subject property is 25.58 undeveloped acres consisting of all or portions of three adjacent tracts of land owned by Winstead Properties NC, LLC, Lawrence & Karen Brown, and Jill M. Olson and located on the east side of W Old Spring Hope Road, Spring Hope on the south side of the Tar River in the A1 (Agricultural) Zoning District.

The property is beside the five-lot Tar River Hills Subdivision developed in 2000 to the north and the nine-lot Brenda Dickerson Subdivision developed in 2020 to the south directly along W Old Spring Hope Road.

Rezoning Request:

Winstead Properties NC, LLC, the prospective developer, has submitted Conditional Rezoning Request CZ-260203 to rezone the subject property to RA-30-CZ (Single-Family Residential Conditional Zone) specifically for the development of the proposed 26-lot The Hollow at Hope Creek residential subdivision.

Approval of the rezoning request would have three substantial impacts on the subject property:

- (1) **The required minimum lot area would be reduced from 40,000 square feet to 30,000 square feet, increasing the permitted residential density.**
- (2) **There are more than sixty (60) different land uses that are permitted for development under some circumstances in the current A1 Zoning District that would no longer be permitted for development under the proposed RA-30 Zoning District including, but not limited to: both single-wide and double-wide manufactured homes, manufactured home parks, duplexes, event and conference venues, private campgrounds, outdoor shooting ranges, kennels, demolition debris landfills, solar farms, solid waste collection / disposal facilities, mining, explosives manufacturing, and sawmills.**
- (3) **The subject property may only be developed in accordance with the proposed subdivision sketch plan.**

The “conditional” nature of this rezoning request allows for the attachment of reasonable, site-specific development conditions with the consent of the applicant.

Sketch Plan:

The subdivision sketch plan submitted by CMP Professional Land Surveyors, which serves as the required site plan for this conditional rezoning request, proposes the development of three new public road rights-of-way to serve 26 new residential lots.

All of the proposed lots would be accessed from the new interior subdivision roads and none would be accessed directly from W Old Spring Hope Road. The sketch plan includes two stub road connections to the immediately adjacent properties to the north and south for potential future road interconnectivity. The adjacent existing home located at 10423 W Old Spring Hope Rd will be accessed via a driveway cut on the proposed new public road beside Lot 8.

Each of the new lots will either meet or exceed the 30,000 square foot minimum lot area and 100-foot minimum lot width dimensional requirements of the proposed RA-30-CZ Zoning District.

Nash County public utility service is not currently available in this area, so these lots are proposed to be served by individual private onsite wells and septic systems.

Comprehensive Land Use Plan:

Conditional Rezoning Request CZ-260203 is consistent with the recommendations of the 2022 Nash County Comprehensive Land Use Plan because:

- (1) The plan designates the subject property as a Residential / Agricultural Area.

- (2) The plan recommends a minimum allowable residential lot size of 30,000 square feet for the Residential / Agricultural Area and the proposed RA-30-CZ Zoning District has a minimum residential lot size requirement of 30,000 square feet.
- (3) The plan also recommends that rezonings allowing for greater residential density in the Residential / Agricultural Area should prohibit the development of manufactured homes and the proposed RA-30-CZ Zoning District does not permit the development of manufactured homes.

Reasonableness and “Spot Zoning”:

Conditional Rezoning Request CZ-260203 may be considered reasonable and in the public interest because:

- (1) The request is not unreasonable “spot zoning” because the subject property already is and will continue to be zoned for residential use, similar to the adjacent and surrounding properties.
- (2) Approval of the request will permit smaller minimum lot areas and increased residential density, but the new zoning district is also much more restrictive in terms of permitted land uses than the current zoning district.

TRC Recommendation:

The Nash County Technical Review Committee (TRC) considered Conditional Rezoning Request CZ-260203 on January 29, 2026 and recommended **APPROVAL** of the request, subject to the development conditions suggested below.

Planning Board Recommendation:

The Nash County Planning Board considered Conditional Rezoning Request CZ-260203 on February 16, 2026.

Todd Bisette addressed the Board with questions regarding the stub road connections.

Michael Moss with CMP Professional Land Surveyors addressed the Board on behalf of the applicant and in support of the request.

The Planning Board voted unanimously to recommend **APPROVAL** of the request, subject to the development conditions suggested below.

NOTE: Following the Planning Board’s review of the request, the applicant has revised the proposed subdivision sketch plan to add two additional residential lots – Lots 10 & 11 – after field work confirmed more favorable soil conditions for conventional septic systems than they had previously anticipated.

Suggested Motions:

MOTION TO APPROVE THE ZONING MAP AMENDMENT:

*I move that the Nash County Board of Commissioners adopt the statement of plan consistency and reasonableness below and **APPROVE** Conditional Rezoning Request CZ-260203 to rezone the specified property to RA-30-CZ for the development of The Hollow at Hope Creek Subdivision, subject to the development conditions suggested below.*

Statement of Plan Consistency and Reasonableness:

Conditional Rezoning Request CZ-260203 is:

- (1) Consistent with the recommendations of the 2022 Nash County Comprehensive Land Use Plan because:
 - (a) The plan designates the subject property as a Residential / Agricultural Area.
 - (b) The plan recommends a minimum allowable residential lot size of 30,000 square feet for the Residential / Agricultural Area and the proposed RA-30-CZ Zoning District has a minimum residential lot size requirement of 30,000 square feet.
 - (c) The plan also recommends that rezonings allowing for greater residential density in the Residential / Agricultural Area should prohibit the development of manufactured homes and the proposed RA-30-CZ Zoning District does not permit the development of manufactured homes.
- (2) Reasonable and in the public interest because:
 - (a) The request is not unreasonable "spot zoning" because the subject property already is and will continue to be zoned for residential use, similar to the adjacent and surrounding properties.
 - (b) Approval of the request will permit smaller minimum lot areas and increased residential density, but the new zoning district is also much more restrictive in terms of permitted land uses than the current zoning district.

Development Conditions:

- (1) The subject property shall be developed in accordance with the approved sketch plan for The Hollow at Hope Creek Subdivision.
- (2) The subject property may be developed for the land uses permitted in the RA-30 (Single-Family Residential) Zoning District in accordance with the standard requirements and procedures established for that district by the Nash County Unified Development Ordinance.
- (3) Prior to construction of the proposed subdivision, the developer shall obtain the following additional permits and/or approvals as necessary:
 - (a) NCDEQ Erosion & Sedimentation Control Plan Approval

- (b) NCDOT Road Design Approval & Driveway Permit
 - (c) Nash County Stormwater Management Permit
 - (d) New Road Name Approval by Nash County Emergency Services
- (4) Significant or substantial modifications or revisions to the approved design of the subdivision sketch plan may require additional review by the Nash County Technical Review Committee and the Nash County Planning Board as well as re-approval by the Nash County Board of Commissioners at the discretion of the Zoning Administrator.
- (5) This conditional zoning map amendment shall be invalid unless and until the petitioner(s) consent in writing to all the attached development conditions.

--- OR ---

MOTION TO DENY THE ZONING MAP AMENDMENT:

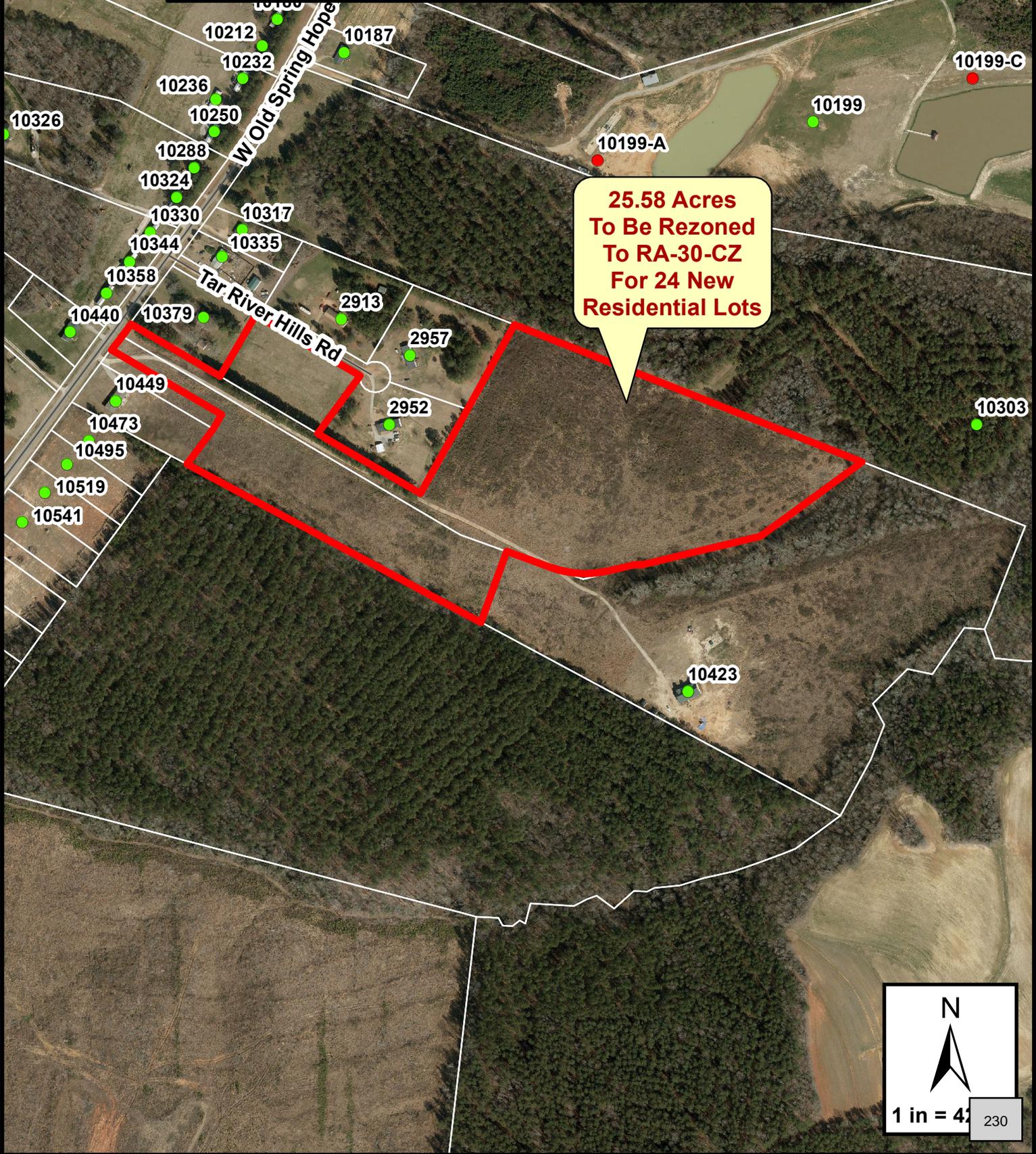
I move that the Nash County Board of Commissioners adopt the statement of plan consistency and reasonableness below and DENY Conditional Rezoning Request CZ-260203 to rezone the specified property to RA-30-CZ for the development of The Hollow at Hope Creek Subdivision.

Statement of Plan Consistency and Reasonableness:

Conditional Rezoning Request CZ-260203 is:

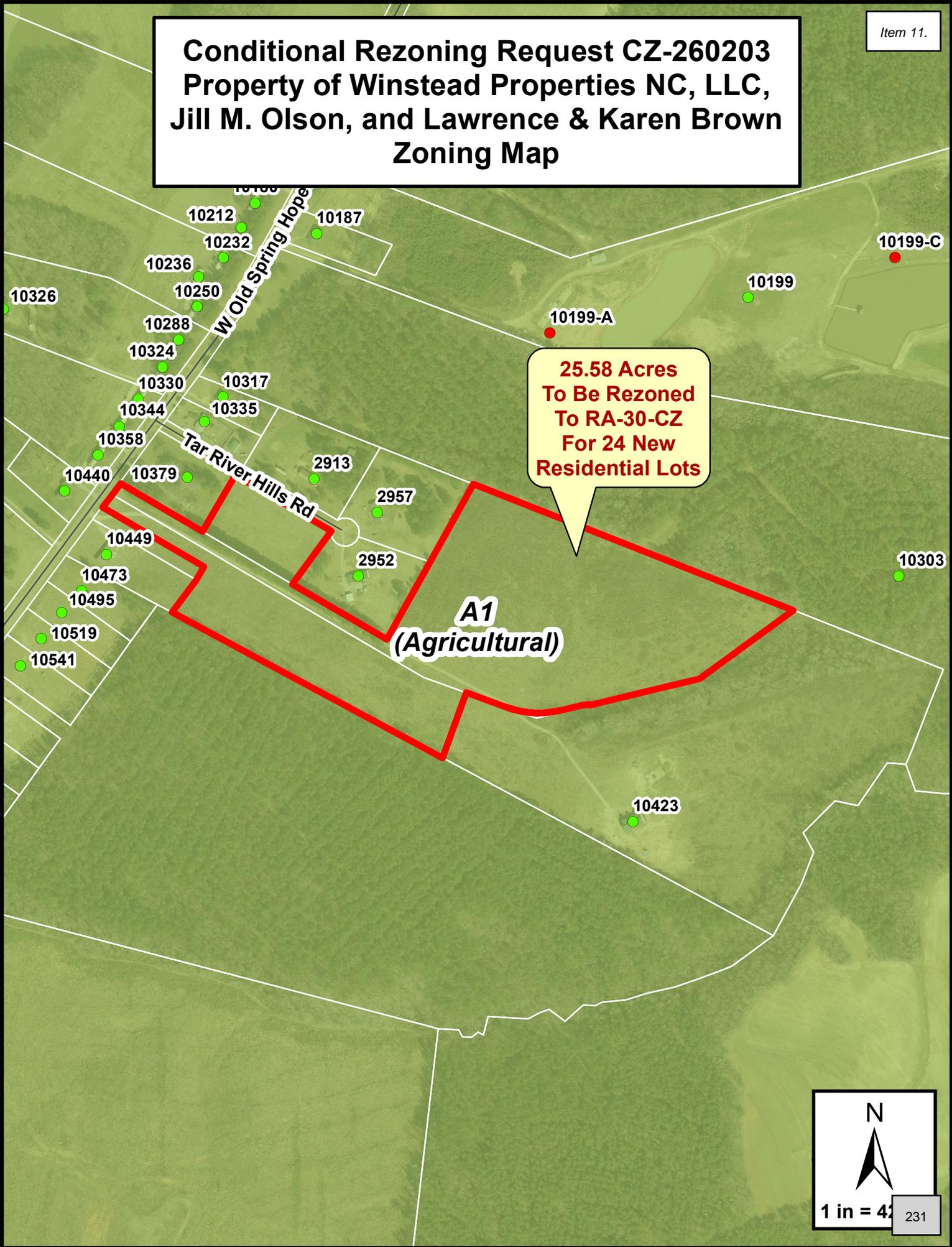
- (1) Consistent with the recommendations of the 2022 Nash County Comprehensive Land Use Plan because:
- (a) The plan designates the subject property as a Residential / Agricultural Area.
 - (b) The plan recommends a minimum allowable residential lot size of 30,000 square feet for the Residential / Agricultural Area and the proposed RA-30-CZ Zoning District has a minimum residential lot size requirement of 30,000 square feet.
 - (c) The plan also recommends that rezonings allowing for greater residential density in the Residential / Agricultural Area should prohibit the development of manufactured homes and the proposed RA-30-CZ Zoning District does not permit the development of manufactured homes.; **BUT**
- (2) **Unreasonable and not in the public interest because: (Specify reasons related to the proposed residential density, subdivision design, and/or the request's incompatibility with the adjacent and surrounding area.)**
-

Conditional Rezoning Request CZ-260203 Property of Winstead Properties NC, LLC, Jill M. Olson, and Lawrence & Karen Brown Aerial Map



N
1 in = 41 230

**Conditional Rezoning Request CZ-260203
Property of Winstead Properties NC, LLC,
Jill M. Olson, and Lawrence & Karen Brown
Zoning Map**

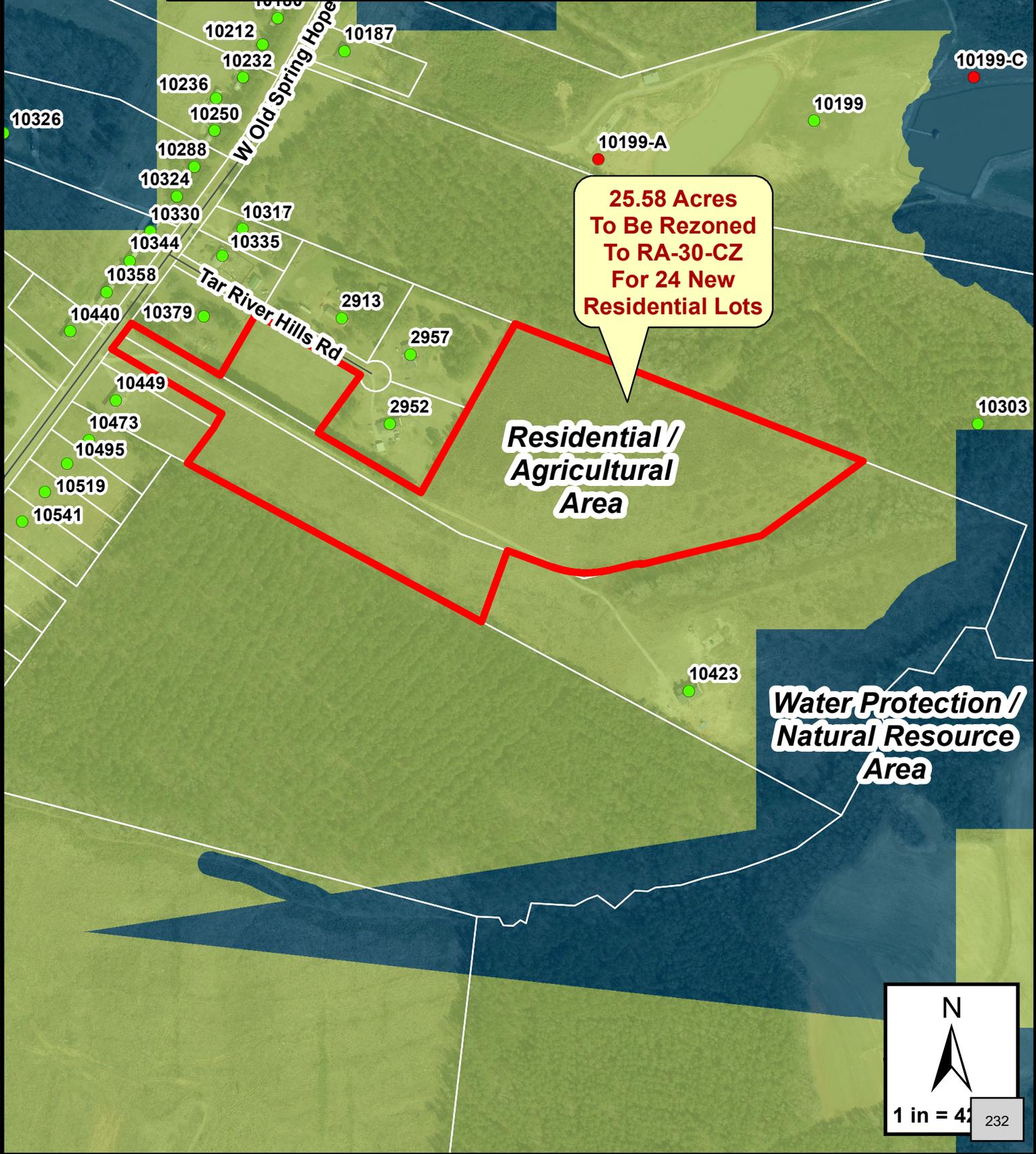


**25.58 Acres
To Be Rezoned
To RA-30-CZ
For 24 New
Residential Lots**

**A1
(Agricultural)**

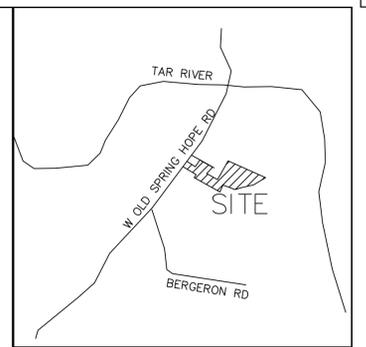
N
1 in = 41 231

**Conditional Rezoning Request CZ-260203
Property of Winstead Properties NC, LLC,
Jill M. Olson, and Lawrence & Karen Brown
Future Land Use Map**



SITE DATA

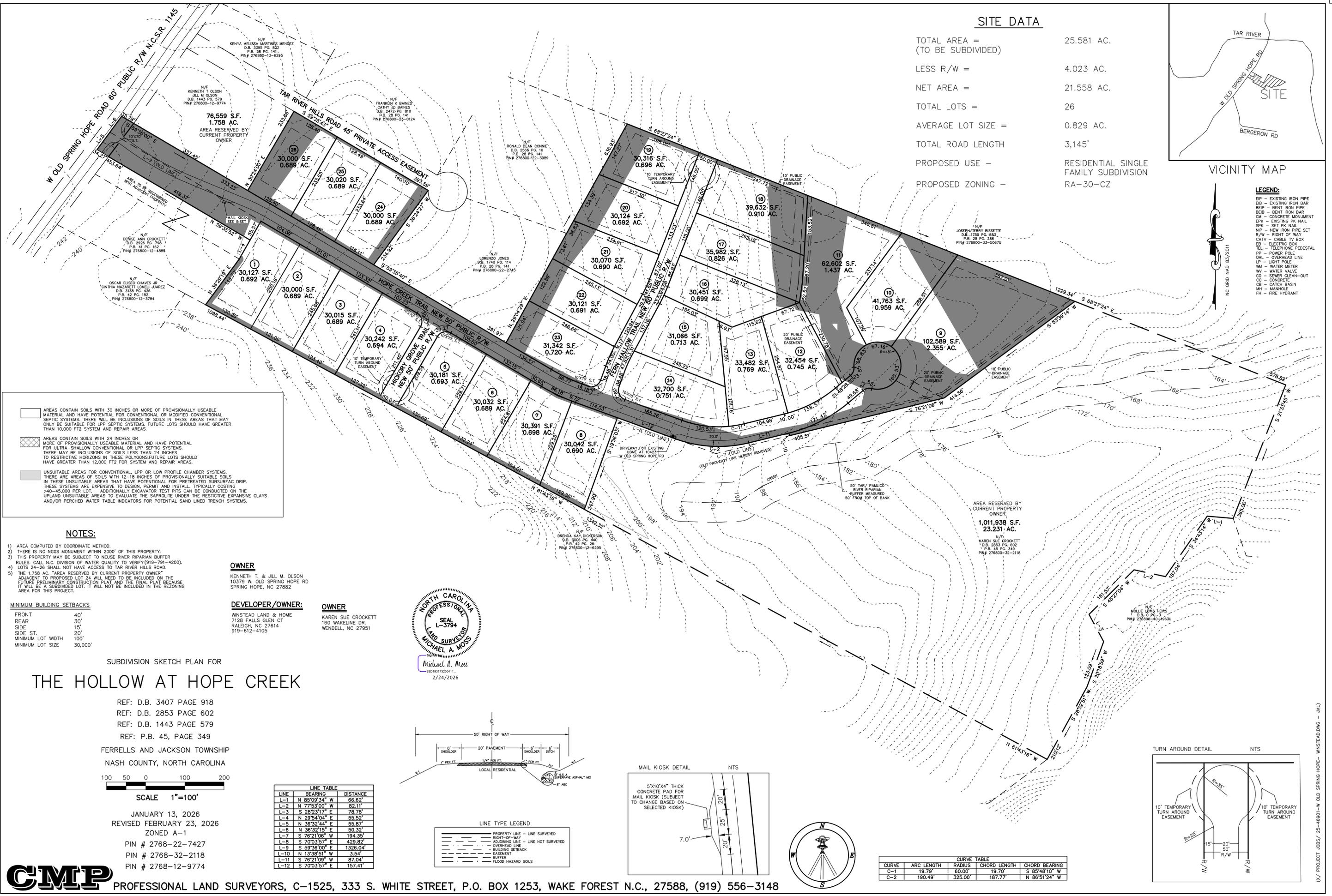
TOTAL AREA = (TO BE SUBDIVIDED)	25.581 AC.
LESS R/W =	4.023 AC.
NET AREA =	21.558 AC.
TOTAL LOTS =	26
AVERAGE LOT SIZE =	0.829 AC.
TOTAL ROAD LENGTH	3,145'
PROPOSED USE -	RESIDENTIAL SINGLE FAMILY SUBDIVISION
PROPOSED ZONING -	RA-30-CZ



VICINITY MAP

LEGEND:

- EP - EXISTING IRON PIPE
- EIB - EXISTING IRON BAR
- BEIP - BENT IRON PIPE
- BEIB - BENT IRON BAR
- CM - CONCRETE MONUMENT
- EPK - EXISTING PK NAIL
- SPK - SET PK NAIL
- NIP - NEW IRON PIPE SET
- R/W - RIGHT OF WAY
- CATV - CABLE TV BOX
- EB - ELECTRIC BOX
- TEL - TELEPHONE PEDESTAL
- PP - POWER POLE
- CHL - OVERHEAD LINE
- LP - LIGHT POLE
- WM - WATER METER
- WV - WATER VALVE
- CO - SEWER CLEAN-OUT
- CC - CONCRETE
- CB - CATCH BASIN
- MH - MANHOLE
- FH - FIRE HYDRANT



- AREAS CONTAIN SOILS WITH 30 INCHES OR MORE OF PROVISIONALLY USEABLE MATERIAL AND HAVE POTENTIAL FOR CONVENTIONAL OR MODIFIED CONVENTIONAL SEPTIC SYSTEMS. THERE WILL BE INCLUSIONS OF SOILS IN THESE AREAS THAT MAY ONLY BE SUITABLE FOR LPP SEPTIC SYSTEMS. FUTURE LOTS SHOULD HAVE GREATER THAN 10,000 FT² SYSTEM AND REPAIR AREAS.
- AREAS CONTAIN SOILS WITH 24 INCHES OR MORE OF PROVISIONALLY USEABLE MATERIAL AND HAVE POTENTIAL FOR ULTRA-SHALLOW CONVENTIONAL OR LPP SEPTIC SYSTEMS. THERE MAY BE INCLUSIONS OF SOILS LESS THAN 24 INCHES TO RESTRICTIVE HORIZONS IN THESE POLYGONS. FUTURE LOTS SHOULD HAVE GREATER THAN 12,000 FT² FOR SYSTEM AND REPAIR AREAS.
- UNSUITABLE AREAS FOR CONVENTIONAL, LPP OR LOW PROFILE CHAMBER SYSTEMS. THERE ARE AREAS OF SOILS WITH 12-18 INCHES OF PROVISIONALLY SUITABLE SOILS IN THESE UNSUITABLE AREAS THAT HAVE POTENTIAL FOR PRETREATED SUBSURFACE DRIP. THESE SYSTEMS ARE EXPENSIVE TO DESIGN, PERMIT AND INSTALL. TYPICALLY COSTING >40-45,000 PER LOT. ADDITIONALLY EXCAVATOR TEST FITS CAN BE CONDUCTED ON THE UPLAND UNSUITABLE AREAS TO EVALUATE THE SAPROLITE UNDER THE RESTRICTIVE EXPANSIVE CLAYS AND/OR PERCHED WATER TABLE INDICATORS FOR POTENTIAL SAND LINED TRENCH SYSTEMS.

NOTES:

- 1) AREA COMPUTED BY COORDINATE METHOD.
- 2) THERE IS NO MONUMENT WITHIN 2000' OF THIS PROPERTY.
- 3) THIS PROPERTY MAY BE SUBJECT TO NEUSE RIVER RIPARIAN BUFFER RULES. CALL N.C. DIVISION OF WATER QUALITY TO VERIFY (919-791-4200).
- 4) LOTS 24-26 SHALL NOT HAVE ACCESS TO TAR RIVER HILLS ROAD.
- 5) THE 1.758 AC. "AREA RESERVED BY CURRENT PROPERTY OWNER" ADJACENT TO PROPOSED LOT 24 WILL NEED TO BE INCLUDED ON THE FUTURE PRELIMINARY CONSTRUCTION PLAN AND THE FINAL PLAN BECAUSE IT WILL BE A SUBDIVIDED LOT. IT WILL NOT BE INCLUDED IN THE REZONING AREA FOR THIS PROJECT.

OWNER

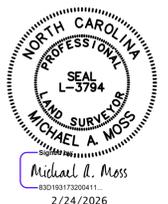
KENNETH T. & JILL M. OLSON
10379 W. OLD SPRING HOPE RD
SPRING HOPE, NC 27882

DEVELOPER/OWNER:

WINSTEAD LAND & HOME
7128 FALLS GLEN CT
RALEIGH, NC 27614
919-612-4105

OWNER

KAREN SUE CROCKETT
160 WAKELINE DR.
WENDELL, NC 27951



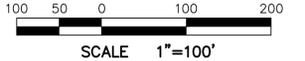
MINIMUM BUILDING SETBACKS

FRONT	40'
REAR	30'
SIDE	15'
SIDE ST.	20'
MINIMUM LOT WIDTH	100'
MINIMUM LOT SIZE	30,000'

SUBDIVISION SKETCH PLAN FOR THE HOLLOW AT HOPE CREEK

REF: D.B. 3407 PAGE 918
REF: D.B. 2853 PAGE 602
REF: D.B. 1443 PAGE 579
REF: P.B. 45, PAGE 349

FERRELLS AND JACKSON TOWNSHIP
NASH COUNTY, NORTH CAROLINA

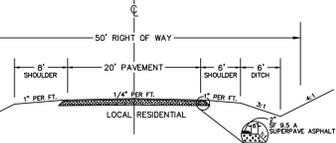


SCALE 1"=100'

JANUARY 13, 2026
REVISED FEBRUARY 23, 2026
ZONED A-1
PIN # 2768-22-7427
PIN # 2768-32-2118
PIN # 2768-12-9774

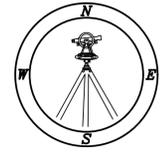
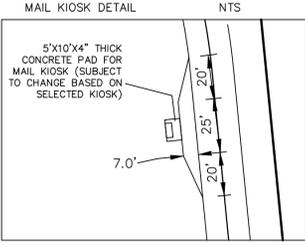
LINE TABLE

LINE	BEARING	DISTANCE
L-1	N 85°09'34" W	66.62'
L-2	N 77°53'00" W	82.11'
L-3	S 28°23'17" E	78.78'
L-4	N 29°54'04" E	55.52'
L-5	N 38°32'44" E	55.67'
L-6	N 36°32'15" E	50.32'
L-7	S 76°21'06" W	194.35'
L-8	S 70°03'57" E	429.82'
L-9	S 59°36'00" E	1326.04'
L-10	N 13°35'51" W	3.54'
L-11	S 76°21'09" W	87.04'
L-12	S 70°03'57" E	157.41'



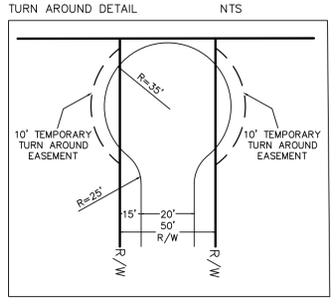
LINE TYPE LEGEND

(Solid line)	PROPERTY LINE - LINE SURVEYED
(Dashed line)	RIGHT-OF-WAY
(Dotted line)	ADJOINING LINE - LINE NOT SURVEYED
(Long dashed line)	OVERHEAD LINE
(Short dashed line)	BUILDING SETBACK EASEMENT
(Wavy line)	BUFFER
(Stippled area)	FLOOD HAZARD SOILS



CURVE TABLE

CURVE	ARC LENGTH	RADIUS	CHORD LENGTH	CHORD BEARING
C-1	19.79'	60.00'	19.70'	S 85°48'10" W
C-2	190.49'	325.00'	187.77'	N 86°51'24" W



PROFESSIONAL LAND SURVEYORS, C-1525, 333 S. WHITE STREET, P.O. BOX 1253, WAKE FOREST N.C., 27588, (919) 556-3148

Nash County
Commissioner's Agenda Information Sheet
 Date: Monday, March 2, 2026

Page 1 of 1
 Attachments: Yes

Item: Funding Request for Bi-Directional Amplifier Communication System

Initiated By: Sheriff Keith Stone

Action Proposed: Funding request for BDA and installation of the equipment for the Detention Center and Tunnel to the Courthouse

Description:

Nash County Sheriff's Office is requesting funding to expand the BDA communication system into the older sections of the Detention Center. This equipment will allow for constant radio communication from one side of the Detention Center to the other side. Currently, Detention Officers have to change channels to talk to Officers in other parts of the facility. This is a communication safety concern in an emergency situation.

We are currently using a repeater system on loan from the NC Highway Patrol that we have used for two years that needs to be returned.

We are requesting that the BDA equipment purchase and installation extend into the tunnel that is used to walk inmates from the Nash County Detention Center to the Courthouse. Radio signals do not pass through this tunnel and there is the potential for an Officer being attacked and not being able to communicate for assistance.

Additionally, the holding cells in the Courthouse do not have radio signal. We are also requesting BDA equipment to expand into the Courthouse holding cells.

NC Sound is the vendor that installed the BDA communication equipment in the new section of the Detention Center. We recommend continuing with the same vendor for continuity of the equipment. Attached is a quote for expansion into the Detention Center and a quote for expansion into the tunnel leading from the Detention Center into the Courthouse.

Recommendation:

Approve funding for NC Sound to install BDA communication equipment in the older sections of the Detention Center and the tunnel that leads from the Detention Center to the Courthouse.



North Carolina Item 12.
5413 US Hwy 117N
Pikeville, NC 27863
Phone: 919-709-4040

Prepared especially for
Nash County Detention Center

On Monday, September 15, 2025

Prepared by Forrest Honeycutt

fhoneycutt@ncsound.org

Proposal: 27685
Created: 9/15/2025
Printed: 9/15/2025

Proposal for Nash County Detention Center

Proposal **2025**
9/15/2025 Item 12.

BDA Phase three Detention Center Courthouse, Tunnel - Materials Only	\$37,549.47
Shipping/Freight	\$0.00
Installation Labor	\$9,900.00

Your Price:	\$47,449.47
Sales Tax	\$2,534.59
SubTotal:	\$49,984.06
Total:	\$49,984.06

Prices are firm until 10/15/2025 Terms: Net 30

Quoted by: Forrest Honeycutt, fhoneycutt@ncsound.org

Date: 9/15/2025

BDA Phase three Detention Center Courthouse, Tunnel:

Provide all associated items to include: System Design, Heatmaps, Donor Antenna, relay connection for system to be monitored by fire panel, main equipment head end, power supplies, batteries, annunciator, cabling, connectors, splitters, fire rated plywood, permitting, inspections, final system testing and commissioning with AHJ.

NCS will utilize any available existing pathways that may be available Any associated lifts or equipment rentals.

NCS can start this installation as soon as equipment starts to arrive, cabling and pathways can be established prior to main head end equipment and antennas arriving.

Items not provided in this proposal: Supervised Relay from Fire Alarm Panel and programming of Fire Panel to monitor system Trouble. This will be 8 contact points and Should be programmed to say "BDA Trouble, Room Number XXXX". The BDA Panel has a dedicated annunciator to identify the trouble on the system. The Breaker Lock, 120vac dedicated circuit should be provided by owner, and roof penetration are not covered in this proposal.

NCS has four GROL license holders and is factory certified by the manufacturer of the system we are installing.

All pricing listed above is based solely on the Manufacturers Design and NCS providing the items listed. This proposal, test results, and system design will need to be reviewed by the local Fire Marshal and/or Authority Having Jurisdiction (AHJ). Code interpretations vary from jurisdiction to jurisdiction. Any changes or additional requirements, that result from that review, will require a revision and resubmission of this proposal.

Not Included in this Quote:

- Owner to provide 120v electrical power
- Breaker Lock
- Roof Penetration
- FA Relay
- FA Programming
- Electrical Raceway

Accepted by: _____

Date: _____

Supply Chain Delays, Tariff Impacts, and Material Availability:

Due to ongoing global supply chain challenges, including extended lead times and intermittent material shortages, North Carolina Sound (NCS) is unable to provide firm installation dates for quoted projects until proposals are approved and materials have been ordered.

Additionally, recent changes in tariffs on electronic components and related materials have affected both pricing and availability. While NCS will make every effort to absorb these cost increases, extreme fluctuations may require us to approach the project owner for a price adjustment. We are committed to transparency and will communicate proactively if such a situation arises.

Supply Chain Delays, Tariff Impacts, and Material Availability

Due to ongoing global supply chain challenges, including extended lead times and intermittent material shortages, North Carolina Sound (NCS) is unable to provide firm installation dates for quoted projects until proposals are approved and materials have been ordered.

Additionally, recent changes in tariffs on electronic components and related materials have affected both pricing and availability. While NCS will make every effort to absorb these cost increases, extreme fluctuations may require us to approach the project owner for a price adjustment. We are committed to transparency and will communicate proactively if such a situation arises.

Once a proposal is approved, NCS has the following options for managing material orders and project scheduling:

Option 1 - Smaller Projects

NCS orders all required materials to be shipped to our facility as they become available. For small to mid-sized projects, materials will be stored until everything is received and the project can be scheduled.

Option 2 - Larger Projects

For larger projects, progressive billing may be required for materials stored at our facility. In these cases, NCS will provide packing slips, delivery confirmation, and insurance documentation. Your designated contact will be informed before any materials are ordered.

We are committed to keeping you informed and working proactively with our vendors to expedite shipments whenever possible. For further questions or clarifications, please contact our office or the primary contact listed on your proposal

General Information

- Installation Hours: Monday-Friday, 7:00 AM - 5:30 PM
- Work will be scheduled through your designated contact.
- NCS technicians will maintain a clean and safe work environment.
 - Arrival and departure will be communicated with your staff.
 - System training and documentation will be provided.
- Free phone support is available for system-related troubleshooting

Warranty Information

All NCS installations include a 1-year parts and labor warranty. This covers defects in materials and workmanship from the date of owner acceptance.

Exclusions include:

- Damage from fire, flood, lightning, or power surges
- Acts of nature or intentional/accidental abuse

Annual maintenance agreements are available for select systems. For details, visit www.ncsound.org or email sales.goldsboro@ncsound.org, sales.wilmington@ncsound.org, or sales.winston@ncsound.org

Service Information

NCS services systems we install, and compatible systems installed by others.

- Normal Service Hours: Monday-Friday, 7:00 AM - 5:30 PM
 - Standard service rates apply, including one-way travel.
- Service requests may be submitted at www.ncsound.org, emailed to service.goldsboro@ncsound.org, service.wilmington@ncsound.org, or service.winston@ncsound.org
 - For emergencies, call 919-222-5373.

Submitting Approved Proposals

For submitting approved proposals, please email sales.goldsboro@ncsound.org,

sales.wilmington@ncsound.org, or sales.winston@ncsound.org

Proprietary Information / Non-Disclosure

This proposal and any related designs, plans, or specifications are proprietary to NCS and may not be copied or used for any purpose other than evaluation or execution of this project.



North Carolina Sound
5413 US Hwy 117N
Pikeville, NC 27863
Phone: 919-709-4040

Prepared especially for:
Add Coverage in Courthouse Cells
Nash County Detention Center

On Monday, February 23, 2026
Prepared by Forrest Honeycutt
fhoneycutt@ncsound.org

Proposal for Nash County Detention Center

Proposal Item 12.
2/23/2026

Nash County Detention - Add Coverage in Courthouse Cells - Materials Only	\$6,714.36
Shipping/Freight	\$143.00
Installation Labor	\$4,200.00

Your Price:	\$11,057.36
Sales Tax	\$462.87
SubTotal:	\$11,520.23
Total:	\$11,520.23

Prices are firm until 3/25/2026 Terms: Net 30

Quoted by: Forrest Honeycutt, fhoneycutt@ncsound.org

Date: 2/23/2026

This quote is based off the redesign and execution of quote 27865 being accepted and approved. This is to add additional coverage in the courthouse holding cells.

Not Included in this Quote:

- Owner to provide 120v electrical power
- Breaker Lock
- Roof Penetration
- FA Relay
- FA Programming
- Electrical Raceway

Accepted by: _____

Date: _____

Supply Chain Delays, Tariff Impacts, and Material Availability:

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We are committed to keeping you informed and working proactively with our vendors to expedite shipments whenever possible. For further questions or clarifications, please contact our office or the primary contact listed on your proposal

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sales.wilmington@ncsound.org, or sales.winston@ncsound.org

Proprietary Information / Non-Disclosure

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Nash County
Commissioner's Agenda Information Sheet
Date: Monday, March 2, 2026

Page 1 of 2
Attachments: Yes

Item: Monthly Tax Report

Initiated By: Shameeka Tillery, Interim Tax Administrator

Action Proposed: Information only

Description:

In keeping with G.S. 105-350 (7), the tax collector will be providing a monthly report showing the amount of taxes collected and efforts being made to collect taxes. This report is designed to keep the board current on activities in the tax collector's office. The report is for your information only and does not require approval. It is recommended that you accept the report so that it will be noted in the minutes.



MONTHLY REPORT OF TAX COLLECTOR

Among the duties of the Tax Collector is:

G.S. 105 – 350 (7) to submit to the governing body at each of its regular meetings a report of the amount he has collected on each year's taxes with which he is charged, the amount remaining uncollected and the steps he is taking to encourage or enforce payment of uncollected taxes.

STEPS BEING TAKEN TO COLLECT:

All legal enforcement procedures prescribed by law including garnishment, levy attachment to bank account, certifying to other counties and foreclosure of real estate.

MONTH OF JANUARY 2026 YEAR TO DATE COMMISSIONERS REPORT NASH COUNTY TAX DEPARTMENT

TAX YEAR 2024 NASH COUNTY

COLLECTED JULY 1, 2024 - JANUARY 31, 2025

TOTAL LEVY=BEG REC+YTD LEVY+YTD ADJ-YTD REL-YTD DISC/WO

BEGINNING REC		
YTD LEVY & PENALTY	\$	67,306,994.86
YTD ADJUSTMENTS	\$	2,385.86
(YTD RELEASES)	\$	(84,440.98)
(YTD DISC/WO)		
T & TT LEVY	\$	5,109,492.46
TOTAL LEVY	\$	72,334,432.20

TOTAL COLLECTIONS = YTD PAYMENTS - YTD REFUNDS

YTD PAYMENTS	\$	63,023,206.06
(YTD REFUNDS)	\$	(12,258.95)
T & TT PAYMENTS	\$	5,109,492.46
TOTAL COLLECTIONS	\$	68,120,439.57

YTD RECEIVABLES = TOTAL LEVY - TOTAL COLLECTIONS

TOTAL LEVY	\$	72,334,432.20
(TOTAL COLLECTIONS)	\$	(68,120,439.57)
YTD RECEIVABLES	\$	4,213,992.63

COLLECTIONS PERCENTAGE= TOTAL COLLECTIONS DIVIDED BY
TOTAL LEVY

94.17%

TAX YEAR 2025 NASH COUNTY

COLLECTED JULY 1, 2025 - JANUARY 31, 2026

TOTAL LEVY=BEG REC+YTD LEVY+YTD ADJ-YTD REL-YTD DISC/WO

BEGINNING REC	\$	3,214.19
YTD LEVY & PENALTY	\$	70,019,256.92
YTD ADJUSTMENTS	\$	3,114.99
(YTD RELEASES)	\$	(121,433.77)
(YTD DISC/WO)		
T & TT LEVY	\$	5,261,231.51
TOTAL LEVY	\$	75,165,383.84

TOTAL COLLECTIONS = YTD PAYMENTS - YTD REFUNDS

YTD PAYMENTS	\$	65,739,452.31
(YTD REFUNDS)	\$	(5,187.12)
T & TT PAYMENTS	\$	5,261,231.51
TOTAL COLLECTIONS	\$	70,995,496.70

YTD RECEIVABLES = TOTAL LEVY - TOTAL COLLECTIONS

TOTAL LEVY	\$	75,165,383.84
(TOTAL COLLECTIONS)	\$	(70,995,496.70)
YTD RECEIVABLES	\$	4,169,887.14

COLLECTIONS PERCENTAGE= TOTAL COLLECTIONS DIVIDED BY
TOTAL LEVY

94.45%

MONTH OF JANUARY 2026 YEAR TO DATE COMMISSIONERS REPORT NASH COUNTY TAX DEPARTMENT

NASH COUNTY PRIOR YEARS

COLLECTED JULY 1, 2024 - JANUARY 31, 2025

TOTAL LEVY=BEG REC+YTD LEVY+YTD ADJ-YTD REL-YTD DISC/WO

BEGINNING REC	\$	1,946,183.51
YTD LEVY & PENALTY	\$	286.69
YTD ADJUSTMENTS		
(YTD RELEASES)	\$	(2,801.44)
(YTD DISC/WO)		
TOTAL LEVY	\$	1,943,668.76

TOTAL COLLECTIONS = YTD PAYMENTS - YTD REFUNDS

YTD PAYMENTS	\$	291,086.84
(YTD REFUNDS)	\$	(9,103.95)

TOTAL COLLECTIONS \$ 281,982.89

YTD RECEIVABLES = TOTAL LEVY - TOTAL COLLECTIONS

TOTAL LEVY	\$	1,943,668.76
TOTAL COLLECTIONS	\$	(281,982.89)
YTD RECEIVABLES	\$	1,661,685.87

**COLLECTIONS PERCENTAGE= TOTAL COLLECTIONS DIVIDED BY
TOTAL LEVY 14.51%**

NASH COUNTY PRIOR YEARS

COLLECTED JULY 1, 2025 - JANUARY 31, 2026

TOTAL LEVY=BEG REC+YTD LEVY+YTD ADJ-YTD REL-YTD DISC/WO

BEGINNING REC	\$	2,551,891.22
YTD LEVY & PENALTY	\$	1,558.68
YTD ADJUSTMENTS		
(YTD RELEASES)	\$	(596.67)
(YTD DISC/WO)		
TOTAL LEVY	\$	2,552,853.23

TOTAL COLLECTIONS = YTD PAYMENTS - YTD REFUNDS

YTD PAYMENTS	\$	443,714.74
(YTD REFUNDS)	\$	(7,075.42)

TOTAL COLLECTIONS \$ 436,639.32

YTD RECEIVABLES = TOTAL LEVY - TOTAL COLLECTIONS

TOTAL LEVY	\$	2,552,853.23
TOTAL COLLECTIONS	\$	(436,639.32)
YTD RECEIVABLES	\$	2,116,213.91

**COLLECTIONS PERCENTAGE= TOTAL COLLECTIONS DIVIDED BY
TOTAL LEVY 17.10%**

MONTH OF JANUARY 2026 YEAR TO DATE COMMISSIONERS REPORT NASH COUNTY TAX DEPARTMENT

NASH COUNTY ALL YEARS

NASH COUNTY ALL YEARS

COLLECTED JULY 1, 2024 - JANUARY 31, 2025

COLLECTED JULY 1, 2025 - JANUARY 31, 2026

TOTAL LEVY=BEG REC+YTD LEVY+YTD ADJ-YTD REL-YTD DISC/WO

TOTAL LEVY=BEG REC+YTD LEVY+YTD ADJ-YTD REL-YTD DISC/WO

BEGINNING REC	\$	1,946,183.51
YTD LEVY & PENALTY	\$	67,307,281.55
YTD ADJUSTMENTS	\$	(87,242.42)
(YTD RELEASES)	\$	2,385.86
(YTD DISC/WO)		
T & TT LEVY	\$	5,109,492.46
TOTAL LEVY	\$	74,278,100.96

BEGINNING REC	\$	2,555,105.41
YTD LEVY & PENALTY	\$	70,020,815.60
YTD ADJUSTMENTS	\$	3,114.99
(YTD RELEASES)	\$	(122,030.44)
(YTD DISC/WO)		
T & TT LEVY	\$	5,261,231.51
TOTAL LEVY	\$	77,718,237.07

TOTAL COLLECTIONS = YTD PAYMENTS - YTD REFUNDS

TOTAL COLLECTIONS = YTD PAYMENTS - YTD REFUNDS

YTD PAYMENTS	\$	63,314,292.90
YTD ADJUSTMENTS		
YTD REFUNDS	\$	(21,362.90)
T & TT PAYMENTS	\$	5,109,492.46
TOTAL COLLECTIONS	\$	68,402,422.46

YTD PAYMENTS	\$	66,183,167.05
YTD ADJUSTMENTS		
YTD REFUNDS	\$	(12,262.54)
T & TT PAYMENTS	\$	5,261,231.51
TOTAL COLLECTIONS	\$	71,432,136.02

YTD RECEIVABLES = TOTAL LEVY - TOTAL COLLECTIONS

YTD RECEIVABLES = TOTAL LEVY - TOTAL COLLECTIONS

TOTAL LEVY	\$	74,278,100.96
TOTAL COLLECTIONS	\$	(68,402,422.46)
YTD RECEIVABLES	\$	5,875,678.50

TOTAL LEVY	\$	77,718,237.07
TOTAL COLLECTIONS	\$	(71,432,136.02)
YTD RECEIVABLES	\$	6,286,101.05

92.09%

91.91%

THIS FIGURE DOES NOT INCLUDE \$92,436.76 COLLECTED IN INTEREST

THIS FIGURE DOES NOT INCLUDE \$90,000.20 COLLECTED IN INTEREST

MONTH OF JANUARY 2026 YEAR TO DATE COMMISSIONERS REPORT NASH COUNTY TAX DEPARTMENT

2024 NASH COUNTY REAL ESTATE ONLY

COLLECTED JULY 1, 2024 - JANUARY 31, 2025

TOTAL LEVY=BEG REC+YTD LEVY+YTD ADJ-YTD REL-YTD DISC/WO

BEGINNING REC		
YTD LEVY & PENALTY	\$	61,598,975.55
YTD ADJUSTMENTS	\$	2,400.61
(YTD RELEASES)	\$	(66,756.42)
YTD DISC/WO)		
TOTAL LEVY	\$	61,534,619.74

TOTAL COLLECTIONS = YTD PAYMENTS - YTD REFUNDS

YTD PAYMENTS	\$	57,857,458.94
(YTD REFUNDS)	\$	(10,945.84)
TOTAL COLLECTIONS	\$	57,846,513.10

YTD RECEIVABLES = TOTAL LEVY - TOTAL COLLECTIONS

TOTAL LEVY	\$	61,534,619.74
(TOTAL COLLECTIONS)	\$	(57,846,513.10)
YTD RECEIVABLES	\$	3,688,106.64

COLLECTIONS PERCENTAGE= TOTAL COLLECTIONS DIVIDED BY
TOTAL LEVY 94.01%

2025 NASH COUNTY REAL ESTATE ONLY

COLLECTED JULY 1, 2025 - JANUARY 31, 2026

TOTAL LEVY=BEG REC+YTD LEVY+YTD ADJ-YTD REL-YTD DISC/WO

BEGINNING REC	\$	3,214.19
YTD LEVY & PENALTY	\$	62,599,829.35
YTD ADJUSTMENTS	\$	3,693.38
(YTD RELEASES)	\$	(66,550.20)
YTD DISC/WO)		
TOTAL LEVY	\$	62,540,186.72

TOTAL COLLECTIONS = YTD PAYMENTS - YTD REFUNDS

YTD PAYMENTS	\$	59,057,483.31
(YTD REFUNDS)	\$	(4,085.04)
TOTAL COLLECTIONS	\$	59,053,398.27

YTD RECEIVABLES = TOTAL LEVY - TOTAL COLLECTIONS

TOTAL LEVY	\$	62,540,186.72
(TOTAL COLLECTIONS)	\$	(59,053,398.27)
YTD RECEIVABLES	\$	3,486,788.45

COLLECTIONS PERCENTAGE= TOTAL COLLECTIONS DIVIDED BY
TOTAL LEVY 94.42%

MONTH OF JANUARY 2026 YEAR TO DATE COMMISSIONERS REPORT NASH COUNTY TAX DEPARTMENT

2024 NASH COUNTY PERSONAL PROPERTY ONLY

COLLECTED JULY 1, 2024 - JANUARY 31, 2025

TOTAL LEVY=BEG REC+YTD LEVY+YTD ADJ-YTD REL-YTD DISC/WO

BEGINNING REC		
YTD LEVY & PENALTY	\$	5,708,019.31
YTD ADJUSTMENTS	\$	(14.75)
(YTD RELEASES)	\$	(17,684.56)
YTD DISC/WO)		
TOTAL LEVY	\$	5,690,320.00

TOTAL COLLECTIONS = YTD PAYMENTS - YTD REFUNDS

YTD PAYMENTS	\$	5,165,747.12
(YTD REFUNDS)	\$	(1,313.11)
TOTAL COLLECTIONS	\$	5,164,434.01

YTD RECEIVABLES = TOTAL LEVY - TOTAL COLLECTIONS

TOTAL LEVY	\$	5,690,320.00
(TOTAL COLLECTIONS)	\$	(5,164,434.01)
YTD RECEIVABLES	\$	525,885.99

COLLECTIONS PERCENTAGE= TOTAL COLLECTIONS DIVIDED BY
TOTAL LEVY 90.76%

2025 NASH COUNTY PERSONAL PROPERTY ONLY

COLLECTED JULY 1, 2025 - JANUARY 31, 2026

TOTAL LEVY=BEG REC+YTD LEVY+YTD ADJ-YTD REL-YTD DISC/WO

BEGINNING REC		
YTD LEVY & PENALTY	\$	7,419,427.57
YTD ADJUSTMENTS	\$	(578.39)
(YTD RELEASES)	\$	(54,883.57)
YTD DISC/WO)		
TOTAL LEVY	\$	7,363,965.61

TOTAL COLLECTIONS = YTD PAYMENTS - YTD REFUNDS

YTD PAYMENTS	\$	6,681,969.00
(YTD REFUNDS)	\$	(1,102.08)
TOTAL COLLECTIONS	\$	6,680,866.92

YTD RECEIVABLES = TOTAL LEVY - TOTAL COLLECTIONS

TOTAL LEVY	\$	7,363,965.61
(TOTAL COLLECTIONS)	\$	(6,680,866.92)
YTD RECEIVABLES	\$	683,098.69

COLLECTIONS PERCENTAGE= TOTAL COLLECTIONS DIVIDED BY
TOTAL LEVY 90.72%

MONTH OF JANUARY 2026 YEAR TO DATE COMMISSIONERS REPORT NASH COUNTY TAX DEPARTMENT

2024 NASH COUNTY MOTOR VEHICLES ONLY

COLLECTED JULY 1, 2024 - JANUARY 31, 2025

TOTAL LEVY=BEG REC+YTD LEVY+YTD ADJ-YTD REL-YTD DISC/WO

BEGINNING REC	\$	-
YTD LEVY & PENALTY	\$	-
YTD ADJUSTMENTS	\$	-
(YTD RELEASES)	\$	-
YTD DISC/(WO)	\$	-
T & TT LEVY	\$	5,109,492.46
TOTAL LEVY	\$	5,109,492.46

TOTAL COLLECTIONS = YTD PAYMENTS - YTD REFUNDS

YTD PAYMENTS		
(YTD REFUNDS)		
T & TT PAYMENTS	\$	5,109,492.46
TOTAL COLLECTIONS	\$	5,109,492.46

YTD RECEIVABLES = TOTAL LEVY - TOTAL COLLECTIONS

TOTAL LEVY	\$	5,109,492.46
(TOTAL COLLECTIONS)	\$	(5,109,492.46)
YTD RECEIVABLES	\$	-

COLLECTIONS PERCENTAGE= TOTAL COLLECTIONS DIVIDED BY
TOTAL LEVY 100.00%

2025 NASH COUNTY MOTOR VEHICLES ONLY

COLLECTED JULY 1, 2025 - JANUARY 31, 2026

TOTAL LEVY=BEG REC+YTD LEVY+YTD ADJ-YTD REL-YTD DISC/WO

BEGINNING REC	\$	-
YTD LEVY & PENALTY	\$	-
YTD ADJUSTMENTS	\$	-
(YTD RELEASES)	\$	-
YTD DISC/(WO)	\$	-
T & TT LEVY	\$	5,261,231.51
TOTAL LEVY	\$	5,261,231.51

TOTAL COLLECTIONS = YTD PAYMENTS - YTD REFUNDS

YTD PAYMENTS		
(YTD REFUNDS)		
T & TT PAYMENTS	\$	5,261,231.51
TOTAL COLLECTIONS	\$	5,261,231.51

YTD RECEIVABLES = TOTAL LEVY - TOTAL COLLECTIONS

TOTAL LEVY	\$	5,261,231.51
(TOTAL COLLECTIONS)	\$	(5,261,231.51)
YTD RECEIVABLES	\$	-

COLLECTIONS PERCENTAGE= TOTAL COLLECTIONS DIVIDED BY
TOTAL LEVY 100.00%

Nash County
Commissioner's Agenda Information Sheet
Date: Monday, March 2, 2026

Page 1 of 1
Attachments: No

Item: Refund Requests
Initiated By: Shameeka Tillery, Interim Tax Administrator
Action Proposed: There are no refunds for consideration

Description:

In compliance with NCGS 105-381 the Tax Collector will submit to the governing body for their approval a list of any tax refunds after legitimacy of the refund has been established.

Nash County
Commissioner’s Agenda Information Sheet
Date: Monday, March 2, 2026

Page 1 of 1
Attachments: Yes

Item: Glover Park Interlocal Agreement

Initiated By: Thomas Gillespie, Parks and Recreation Director

Action Proposed: Approve renewal of the interlocal agreement for Fiscal Years 27-29

Description:

The interlocal agreement between the Town of Nashville and Nash County for the management of J.W. Glover Park is set to expire by the end of June 2026.

Changes from the existing agreement are highlighted. The changes relate to the soon-to-be-completed splash pad and shelter. The proposed interlocal agreement would assign responsibility to the Town of Nashville for the water utilities at the splash pad and for any maintenance needs for the splash pad and shelter. Nash County would be responsible for the water, sewer, and electricity utilities at the new shelter, as well as for the daily management of the restroom facilities.

Once the splash pad has operated for the first full season and additional data is available, the Town and County will meet to review the distribution of responsibilities and determine whether any changes are needed.

The Town of Nashville approved the interlocal agreement for a 3 -year term (FY 27-29) on Wednesday, February 18th.

Recommendation:

To approve renewal of the interlocal agreement between the Town of Nashville and Nash County for the operation and management of Glover Park.

NORTH CAROLINA

INTER-LOCAL AGREEMENT

NASH COUNTY

THIS INTER-LOCAL AGREEMENT (the “Agreement”) dated this the ____ day of _____, 2026 (the “Effective Date”), by and between **TOWN OF NASHVILLE**, a North Carolina municipal corporation (the “Town”), and **NASH COUNTY**, a body politic and corporate of the State of North Carolina (“Nash County”) (collectively, the “Parties”).

W I T N E S S E T H

WHEREAS, pursuant to Article 20 of Chapter 160A of the North Carolina General Statutes, the Town and Nash County are authorized to enter into joint inter-local agreements to execute undertakings; and

WHEREAS, the Town owns that certain real estate, including the improvements thereon, known as Glover Park and being more particularly described in that deed, dated June 8, 2001 and recorded in Book 1790, Page 2, Nash County Registry (“Glover Park”); and

WHEREAS, Glover Park was funded with PARTF and LWCF grant funding and the operation of Glover Park does and shall continue to follow all grant restrictions related thereto; and,

WHEREAS, the Town’s parks and recreation department previously provided operational, maintenance, management, and supervisory services of field athletic sports programs at Glover Park; and

WHEREAS, Nash County’s parks and recreation department provides services, which are substantially similar to the services provided by the Town’s parks and recreation department; and

WHEREAS, Nash County has successfully operated Glover Park since January, 2021;

WHEREAS, in order to avoid overlapping services and to provide more cost effective services to the citizens of the Town and Nash County, the Town and Nash County desire to enter into this joint inter-local agreement for the continued operation of field athletic sports programs, maintenance management and supervision of Glover Park.

NOW, THEREFORE, in consideration of the foregoing and the mutual promises herein, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties agree as follows:

1. Operation and Maintenance.

(a) Nash County shall continue all duties and responsibilities related to operation, maintenance, management, and supervision of Glover Park, including, but not limited to,

supplying personnel and/or staff, maintaining and repairing the facilities, managing and/or supervising athletic activities, events, and programs at Glover Park except as set forth herein

(b) Nash County shall have access to and use of the storage buildings, office space, restrooms, and the concession stand area located at Glover Park and shall maintain, lock, unlock and stock all restrooms located at Glover Park.

(c) Nash County shall establish rules, policies and procedures for Glover Park in conjunction with the Town, and the Town hereby agrees to abide by same.

(d) Except as otherwise provided herein, all decisions related to the operation of field athletic sports programs, routine maintenance, and management of Glover Park shall be in the sole discretion of Nash County.

(e) To avoid the duplication of program offerings, Nash County shall not offer any programs other than youth and adult recreational team athletic programs within the city limits of the Town of Nashville, and the Town shall not offer any youth or adult recreational team athletic programs within the city limits of the Town of Nashville. Town and County Departments shall meet quarterly to discuss programming offered by both and to avoid the duplication of programming within the city limits of the Town of Nashville.

(f) Nash County shall install signage at Glover Park directing users to call the Nash County parks and recreation department for field rentals and inquiries about athletic programming.

(g) Annually, Nash County will send to Town a schedule identifying dates for baseball/softball tournaments and other special events at Glover Park at its earliest opportunity.

(h) The Town shall be responsible for all maintenance of the splash pad and shelter appurtenant to the splash pad. Additionally, the Town shall keep the splash pad open to the public and not allow reservations for private rental of said splash pad during tournaments.

2. Financing.

(a) . The Council shall also appropriate in its next three fiscal year budgets (FY 27-29), the sum of \$20,000.00 for capital improvements to be made at Glover Park. The Town Council shall decide what capital improvements will be funded with the monies so appropriated. The Town will encumber and hold such funds until expenditures are approved, and unspent monies will not accrue from year to year. Capital improvements may include, but are not limited to, restroom remodeling, roof replacement, fencing and backstop replacement, HVAC replacement, playground equipment replacement, and field lighting replacement. The Town Council may choose to approve projects exceeding the annual allotted budget amount; however, expenditures exceeding the annual allotted budget shall be funded at the beginning of the next fiscal year, and deducted from the fiscal year's allotment.

(b) Nash County shall provide financial assistance for needy participants at Glover Park, as may be determined by Nash County in its sole discretion.

(c) All revenues generated from fees charged for athletic programs, rentals, recreational activities, and events administered by Nash County, or any approved third party organization, shall be paid to Nash County to be applied to the costs and expenses of the management and operation of Glover Park. By way of example and not limitation, said fees shall include shelter and field rentals, and fees chargeable for tournaments, programmed activities, events, and concessions.

(d) Events sponsored by the Town shall be exempt from any rental fees for any portion of the facilities located at Glover Park. Events sponsored by the Town shall have first priority after Nash County, but only with prior approval of Nash County.

(e) Nash County shall be responsible for all water and sewer bills for Glover Park except that a separate meter shall be installed for the water and sewer for the splash pad which payment therefore shall be the responsibility of the Town of Nashville. Nash County shall be responsible for all electric bills for Glover Park.

5. **Insurance.**

(a) During the term of this Agreement, Nash County shall, at its expense, obtain and keep in full force and effect, personal injury and property damage insurance naming the Town as an additional insured, insuring against claims of bodily injury or death and personal injury to \$2,000,000 per occurrence, and property damage arising out of Nash County's operation, management and maintenance of Glover Park to \$2,000,000.

(b) During the term of this Agreement, the Town shall, at its expense, obtain and keep in full force and effect, personal injury and property damage insurance naming Nash County as an additional insured, insuring against claims of bodily injury or death, personal injury or property damage arising out of the Town's use of Glover Park.

6. **Term.** This agreement shall be for three (3) fiscal years– FY 27-29.

7. **Binding Effect.** All the terms and conditions hereof shall be binding on the Parties hereto and shall bind and inure to the benefit of their successors and/or assigns.

8. **Waivers.** The failure of the Town or Nash County to complain of any omission on the part of another party, no matter how long the same may continue, shall not be deemed to be a waiver by said party of any of its rights hereunder. No waiver by any of the Parties at any time, express or implied, of any breach of any provisions of this Agreement shall be deemed a consent to any subsequent breach of the same or any other provisions.

9. **Construction.** This Agreement shall be governed and enforced in accordance with the laws of the State of North Carolina. If any provision of this Agreement shall be determined to be

void by any court of competent jurisdiction, then such determination shall not affect any other provision of this Agreement, all of which other provisions shall remain in full force and effect. If any provision of this Agreement is capable of two interpretations, one of which would render the provision void and the other of which would render the provision valid, then the provision shall have the meaning which renders it valid.

10. Amendment. This Agreement contains the entire agreement of the Parties. It may be changed or amended only by an agreement in writing signed by all Parties. The Parties also agree to reassess any needed amendments to this agreement after FY 2026 as it related to shared responsibilities contained herein.

11. Captions. The captions and section numbers appearing in this Agreement are inserted only as a matter of convenience and in no way define, limit, construe or describe the scope or intent of such sections.

IN WITNESS WHEREOF, the Parties have hereunto affixed their hands and seals as of the day and year written herein below.

{Signatures and Acknowledgments on Following Pages}

NASH COUNTY

By: _____
Marvin C. Arrington, Board of Commissioners

Date: _____

ATTEST:

Janice Evans, Clerk to the Board

NORTH CAROLINA

_____ COUNTY

I, _____, a Notary Public in and for the above referenced county and state, do hereby certify that _____ personally appeared before me this day and acknowledged that he/she is the Clerk of the Board of Commissioners of Nash County and that by authority duly given and as the act of the County, the foregoing instrument was signed in its name by its Chairman, sealed with its corporate seal, and attested by himself/herself as its Clerk.

Witness my hand and official seal, this the ____ day of _____, 2026.

Notary Public

My commission expires: _____

TOWN OF NASHVILLE

By: _____
Brenda Brown, Mayor, Town of Nashville

Date: _____

ATTEST:

Louise Bennett, Town Clerk

NORTH CAROLINA

_____ COUNTY

I, _____, a Notary Public in and for the above referenced county and state, do hereby certify that _____ personally appeared before me this day and acknowledged that he/she is the Clerk of the Town of Nashville and that by authority duly given and as the act of the corporation, the foregoing instrument was signed in its name by its Mayor, sealed with its corporate seal, and attested by himself/herself as its Town Clerk.

Witness my hand and official seal, this the ____ day of _____, 2026.

Notary Public

My commission expires: _____

This agreement has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.

Tressa Rudd, Finance Officer

NORTH CAROLINA

INTER-LOCAL AGREEMENT

NASH COUNTY

THIS INTER-LOCAL AGREEMENT (the “Agreement”) dated this the 18 day of February, 2026 (the “Effective Date”), by and between **TOWN OF NASHVILLE**, a North Carolina municipal corporation (the “Town”), and **NASH COUNTY**, a body politic and corporate of the State of North Carolina (“Nash County”) (collectively, the “Parties”).

WITNESSETH

WHEREAS, pursuant to Article 20 of Chapter 160A of the North Carolina General Statutes, the Town and Nash County are authorized to enter into joint inter-local agreements to execute undertakings; and

WHEREAS, the Town owns that certain real estate, including the improvements thereon, known as Glover Park and being more particularly described in that deed, dated June 8, 2001 and recorded in Book 1790, Page 2, Nash County Registry (“Glover Park”); and

WHEREAS, Glover Park was funded with PARTF and LWCF grant funding and the operation of Glover Park does and shall continue to follow all grant restrictions related thereto; and,

WHEREAS, the Town’s parks and recreation department previously provided operational, maintenance, management, and supervisory services of field athletic sports programs at Glover Park; and

WHEREAS, Nash County’s parks and recreation department provides services, which are substantially similar to the services provided by the Town’s parks and recreation department; and

WHEREAS, Nash County has successfully operated Glover Park since January, 2021;

WHEREAS, in order to avoid overlapping services and to provide more cost effective services to the citizens of the Town and Nash County, the Town and Nash County desire to enter into this joint inter-local agreement for the continued operation of field athletic sports programs, maintenance management and supervision of Glover Park.

NOW, THEREFORE, in consideration of the foregoing and the mutual promises herein, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties agree as follows:

1. Operation and Maintenance.

(a) Nash County shall continue all duties and responsibilities related to operation, maintenance, management, and supervision of Glover Park, including, but not limited to,

supplying personnel and/or staff, maintaining and repairing the facilities, managing and/or supervising athletic activities, events, and programs at Glover Park except as set forth herein

(b) Nash County shall have access to and use of the storage buildings, office space, restrooms, and the concession stand area located at Glover Park and shall maintain, lock, unlock and stock all restrooms located at Glover Park.

(c) Nash County shall establish rules, policies and procedures for Glover Park in conjunction with the Town, and the Town hereby agrees to abide by same.

(d) Except as otherwise provided herein, all decisions related to the operation of field athletic sports programs, routine maintenance, and management of Glover Park shall be in the sole discretion of Nash County.

(e) To avoid the duplication of program offerings, Nash County shall not offer any programs other than youth and adult recreational team athletic programs within the city limits of the Town of Nashville, and the Town shall not offer any youth or adult recreational team athletic programs within the city limits of the Town of Nashville. Town and County Departments shall meet quarterly to discuss programming offered by both and to avoid the duplication of programming within the city limits of the Town of Nashville.

(f) Nash County shall install signage at Glover Park directing users to call the Nash County parks and recreation department for field rentals and inquiries about athletic programming.

(g) Annually, Nash County will send to Town a schedule identifying dates for baseball/softball tournaments and other special events at Glover Park at its earliest opportunity.

(h) The Town shall be responsible for all maintenance of the splash pad and shelter appurtenant to the splash pad. Additionally, the Town shall keep the splash pad open to the public and not allow reservations for private rental of said splash pad during tournaments.

2. Financing.

(a) . The Council shall also appropriate in its next three fiscal year budgets (FY 26-28), the sum of \$20,000.00 for capital improvements to be made at Glover Park. The Town Council shall decide what capital improvements will be funded with the monies so appropriated. The Town will encumber and hold such funds until expenditures and approved, and unspent monies will not accrue from year to year. Capital improvements may include, but are not limited to, restroom remodeling, roof replacement, fencing and backstop replacement, HVAC replacement, playground equipment replacement, and field lighting replacement. The Town Council may choose to approve projects exceeding the annual allotted budget amount; however, expenditures exceeding the annual allotted budget shall be funded at the beginning of the next fiscal year, and deducted from the fiscal year's allotment.

(b) Nash County shall provide financial assistance for needy participants at Glover Park, as may be determined by Nash County in its sole discretion.

(c) All revenues generated from fees charged for athletic programs, rentals, recreational activities, and events administered by Nash County, or any approved third party organization, shall be paid to Nash County to be applied to the costs and expenses of the management and operation of Glover Park. By way of example and not limitation, said fees shall include shelter and field rentals, and fees chargeable for tournaments, programmed activities, events, and concessions.

(d) Events sponsored by the Town shall be exempt from any rental fees for any portion of the facilities located at Glover Park. Events sponsored by the Town shall have first priority after Nash County, but only with prior approval of Nash County.

(e) Nash County shall be responsible for all water and sewer bills for Glover Park except that a separate meter shall be installed for the water and sewer for the splash pad which payment therefore shall be the responsibility of the Town of Nashville. Nash County shall be responsible for all electric bills for Glover Park.

5. Insurance.

(a) During the term of this Agreement, Nash County shall, at its expense, obtain and keep in full force and effect, personal injury and property damage insurance naming the Town as an additional insured, insuring against claims of bodily injury or death and personal injury to \$2,000,000 per occurrence, and property damage arising out of Nash County's operation, management and maintenance of Glover Park to \$2,000,000.

(b) During the term of this Agreement, the Town shall, at its expense, obtain and keep in full force and effect, personal injury and property damage insurance naming Nash County as an additional insured, insuring against claims of bodily injury or death, personal injury or property damage arising out of the Town's use of Glover Park.

6. Term. This agreement shall be for three (3) fiscal years— FY 26-28.

7. Binding Effect. All the terms and conditions hereof shall be binding on the Parties hereto and shall bind and inure to the benefit of their successors and/or assigns.

8. Waivers. The failure of the Town or Nash County to complain of any omission on the part of another party, no matter how long the same may continue, shall not be deemed to be a waiver by said party of any of its rights hereunder. No waiver by any of the Parties at any time, express or implied, of any breach of any provisions of this Agreement shall be deemed a consent to any subsequent breach of the same or any other provisions.

9. Construction. This Agreement shall be governed and enforced in accordance with the laws of the State of North Carolina. If any provision of this Agreement shall be determined to be

void by any court of competent jurisdiction, then such determination shall not affect any other provision of this Agreement, all of which other provisions shall remain in full force and effect. If any provision of this Agreement is capable of two interpretations, one of which would render the provision void and the other of which would render the provision valid, then the provision shall have the meaning which renders it valid.

10. Amendment. This Agreement contains the entire agreement of the Parties. It may be changed or amended only by an agreement in writing signed by all Parties. The Parties also agree to reassess any needed amendments to this agreement after FY 2026 as it related to shared responsibilities contained herein.

11. Captions. The captions and section numbers appearing in this Agreement are inserted only as a matter of convenience and in no way define, limit, construe or describe the scope or intent of such sections.

IN WITNESS WHEREOF, the Parties have hereunto affixed their hands and seals as of the day and year written herein below.

{Signatures and Acknowledgments on Following Pages}

NASH COUNTY

By: _____
Marvin C. Arrington, Board of Commissioners

Date: _____

ATTEST:

Janice Evans, Clerk to the Board

NORTH CAROLINA

_____ COUNTY

I, _____, a Notary Public in and for the above referenced county and state, do hereby certify that _____ personally appeared before me this day and acknowledged that he/she is the Clerk of the Board of Commissioners of Nash County and that by authority duly given and as the act of the County, the foregoing instrument was signed in its name by its Chairman, sealed with its corporate seal, and attested by himself/herself as its Clerk.

Witness my hand and official seal, this the ____ day of _____, 2026.

Notary Public

My commission expires: _____

TOWN OF NASHVILLE

By: Brenda Brown
Brenda Brown, Mayor, Town of Nashville

Date: 2-18-26

ATTEST:

Louise Bennett
Louise Bennett, Town Clerk



NORTH CAROLINA

_____ COUNTY

I, Louise Bennett, a Notary Public in and for the above referenced county and state, do hereby certify that _____ personally appeared before me this day and acknowledged that he/she is the Clerk of the Town of Nashville and that by authority duly given and as the act of the corporation, the foregoing instrument was signed in its name by its Mayor, sealed with its corporate seal, and attested by himself/herself as its Town Clerk.

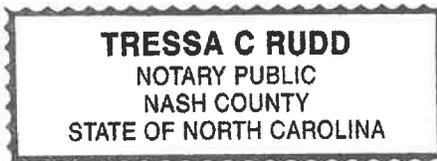
Witness my hand and official seal, this the 18 day of February, 2026.

Tressa C. Rudd
Notary Public

My commission expires: July 23, 2028

This agreement has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.

Tressa C. Rudd
Tressa Rudd, Finance Officer



Nash County
Commissioner's Agenda Information Sheet
 Date: Monday, March 2, 2026

Page 1 of 1
 Attachments: Yes

Item: Joint Interlocal Cooperation Agreement for Project Patriot

Initiated By: Susan Phelps, Economic Development Director

Action Proposed: Approve and sign Joint Interlocal Agreement

Description:

The Joint Interlocal Cooperation Agreement, dated 2026, is entered into by Nash County, the Town of Nashville, the City of Rocky Mount, and Freedom Industries, Inc. It facilitates the expansion of Freedom Industries' facility at 4000 E. Old Spring Hope Rd. by providing essential public utilities without requiring annexation into either municipality.

The City of Rocky Mount agrees to provide public water service to the property without annexation. The Town of Nashville agrees to extend its existing sewer line to serve the property, also without annexation and at no additional infrastructure cost to the Town. Nash County serves as the applicant for a grant from the North Carolina Department of Commerce's Industrial Development Fund – Utility Account to support the sewer line extension (a publicly owned Town of Nashville asset). Freedom Industries, Inc. agrees to provide required matching funds within 30 days of a request from Nash County.

This collaboration promotes economic growth by supporting an existing business's expansion, which is expected to create new jobs, generate additional revenue, and increase the local tax base for Nash County residents.

Recommendation:

Approve and authorize the Chairman of the Board of Commissioners to sign the Joint Interlocal Cooperation Agreement between Nash County, the Town of Nashville, the City of Rocky Mount, and Freedom Industries, Inc.

THIS JOINT INTERLOCAL COOPERATION AGREEMENT (this “Agreement”), made and entered into this _____ day of _____, 2026, by and between, Nash County, a North Carolina body politic, (sometimes hereinafter referred to as the “County”) the Town of Nashville, a North Carolina municipal corporation located in Nash County (sometimes hereinafter referred to as the “Town”) and the City of Rocky Mount a North Carolina municipal corporation (sometime herein after referred to as the “City”);

WITNESSETH:

WHEREAS, pursuant to Article 20 of Chapter 160A of the North Carolina General Statutes, the Town and the City (collectively the “parties”) are authorized to enter into joint interlocal agreements to execute undertakings; and

WHEREAS, Freedom Industries, Inc., a local business, has contracted to purchase additional land adjacent to their current facility located at 4000 E. Old Spring Hope Rd. (the “Property”) The property currently is located within the City of Rocky Mount Utility Service area, but within a Nash County zoning jurisdiction. The Freedom Industries expansion requires access to public water and public sewer; and,

WHEREAS, The City of Rocky Mount currently provides public water service along E. Old Spring Hope Rd. but currently does not provide public sewer service to the Property and there are no eminent plans to do so; and,

WHEREAS, The Town of Nashville has sewer service in close proximity to the Property and has agreed to extend the line to provide public sewer to the Property under certain terms and conditions; and,

WHEREAS, The City of Rocky Mount agreed to serve the Property with City of Rocky Mount water without requiring annexation into the City, while at the same time, allowing the

Town of Nashville to come into their utility service area to serve the Property with Town of Nashville sewer service as long as the Town likewise does not require Freedom Industries to annex into the Town of Nashville; and,

WHEREAS, The Town of Nashville will agree to extend the sewer line but will only agree to do so at no additional infrastructure cost to the Town.

WHEREAS, Nash County, will apply for Industrial Development Funds from the NC Department of Commerce to support the sewer line extension required for expansion of sewer service to the Property. This will be a public Town of Nashville sewer line, but Nash County will be the applicant. Any required matchings funds will be requested from Freedom Industries and they agree to contribute said matching funds.

NOW, THEREFORE, in consideration of the foregoing and the benefits which will flow to their citizens and residents from additional revenue, expansion of business facilities and increased tax base, the parties agree as follows:

1. The City of Rocky Mount shall provide public water service to the Property without requiring that the Property be annexed into the City of Rocky Mount.
2. The Town of Nashville shall extend its existing sewer line and provide public sewer to the Property without requiring that the Property be annexed into the Town of Nashville.
3. Nash County shall apply for Industrial Development Funds from the North Carolina Department of Commerce to support the sewer line expansion project.
4. Freedom Industries, Inc. shall pay any matching funds requirement of the grant within thirty (30) days of a request from Nash County to do so.
5. This Agreement may be changed or amended only by an agreement in writing

signed by all parties.

6. This term of this Agreement shall commence as of the date hereof and shall continue for a period of 5 years.
7. Freedom Industries, Inc. joins in this agreement to be bound by the terms hereof.
8. All the terms and conditions hereof shall be binding on the parties hereto and shall bind and inure to the benefit of their successors and assigns.
9. This Agreement shall be governed and enforced in accordance with the laws of the State of North Carolina.

IN WITNESS WHEREOF, the parties have hereunto affixed their hands and seals, this the day and year first above written.

TOWN OF NASHVILLE

By: _____
Mayor

ATTEST:

Town Clerk

NORTH CAROLINA
_____ COUNTY

I, _____, a Notary Public in and for the above referenced county and state, do hereby certify that _____ personally appeared before me this day and acknowledged that he/she is the Clerk of the Town of Nashville and that by authority duly given and as the act of the corporation, the foregoing instrument was signed in its name by its Mayor, sealed with its corporate seal, and attested by himself/herself as its Town Clerk.

Witness my hand and seal, this the ____ day of _____, 2026

Notary Public

My commission expires: _____
(SEAL)

CITY OF ROCKY MOUNT

By: _____
Mayor

ATTEST:

City Clerk

NORTH CAROLINA
_____ COUNTY

I, _____, a Notary Public in and for the above referenced county and state, do hereby certify that _____ personally appeared before me this day and acknowledged that he/she is the Clerk of the City of Rocky Mount and that by authority duly given and as the act of the corporation, the foregoing instrument was signed in its name by its Mayor, sealed with its corporate seal, and attested by himself/herself as its City Clerk.

Witness my hand and seal, this the ____ day of _____, 2026

Notary Public

My commission expires: _____
(SEAL)

NASH COUNTY

By: _____
Chairman, Board of Commissioners

ATTEST:

Clerk to the Board

NORTH CAROLINA
_____ COUNTY

I, _____, a Notary Public in and for the above referenced county and state, do hereby certify that _____ personally appeared before me this day and acknowledged that he/she is the Clerk of the Board of Commissioners and that by authority duly given and as the act of the corporation, the foregoing instrument was signed in its name by its Chairman, sealed with its corporate seal, and attested by himself/herself as its Clerk to the Board.

Witness my hand and seal, this the ____ day of _____, 2026

Notary Public

My commission expires: _____
(SEAL)

Freedom Industries Inc.

By: _____

Derrick Vick, President

North Carolina _____ County

I certify that the following person(s) personally appeared before me this day, each acknowledging to me that he or she signed the foregoing document:

Name(s) of principal(s)

Date: _____

(Official Seal)

Official Signature of Notary

_____, Notary

Public

Notary's printed or typed name

My commission expires: _____

Nash County
Commissioner's Agenda Information Sheet

Date: Monday, March 2, 2026

Page 1 of 1
Attachment: Yes

Item: Project Patriot – Industrial Development Fund

Initiated By: Emily Moore, Grants and Intergovernmental Relations Director

Action Proposed: Approve the Resolution to Submit a Grant Application

Description:

Nash County, the Town of Nashville and the City of Rocky Mount are working with an existing industry expansion, Project Patriot. Project Patriot's expansion requires access to both public water and sewer. Town of Nashville sewer infrastructure expansion is required to provide the necessary sewer improvements to serve the projects expansion needs. Project Patriot will add 20 new full-time jobs and an estimated \$6.5 million in capital investment as part of their expansion.

We submitted a Pre-Application to Commerce on January 30th and the Governor's office announced on February 19th that the Rural Infrastructure Authority approved \$236,453 in funding, pending a full application submittal.

The estimated budget for project would be \$315,271.10. This includes the requested IDF grant of \$236,453, the remaining matching funds of \$78,818.10 will be paid to the county by Project Patriot.

Recommended Action:

Approve the attached Resolution to include in the Grant Application.

Attachment:

Resolution

**RESOLUTION FOR NASH COUNTY
INDUSTRIAL DEVELOPMENT FUND GRANT APPLICATION FOR
PROJECT PATRIOT**

BE IT RESOLVED, that a grant from the Department of Commerce through the County of Nash be made to assist the Project Patriot.

BE IT FURTHER RESOLVED, that Nash County will administer this grant in accordance with the rules and regulations of the Department of Commerce.

BE IT FURTHER RESOLVED, that the County will administer this grant through the County Finance Office.

BE IT FURTHER RESOLVED, that the grant will be monitored quarterly to assure compliance with this proposal and the Department of Commerce regulations.

BE FURTHER RESOLVED, that the amount of the grant application will be \$236,453.

ADOPTED this 2 day of March, 2026.

Marvin C. Arrington, Chairman
Nash County Board of Commissioners

ATTEST:

Janice Evans, Clerk

**Nash County
Commissioner's Agenda Information Sheet**

Date: Monday, March 2, 2026

Page 1 of 1
Attachments: Yes

Item:	Golden LEAF Community-Based Grants Initiative (CBGI)
Initiated By:	Emily Moore, Grants & Intergovernmental Relations Director
Action Proposed:	Approve Letter of Sufficient Evidence of Local Funds

Description:

Nash County was awarded \$1,000,000 from Golden LEAF for the I-95 Industrial Center Infrastructure Expansion project. The project includes widening NC Hwy 97, constructing a stub road into the industrial park, and expanding water and sewer into the park.

The total project cost estimate is \$3,556,553. Golden LEAF requires Evidence of Sufficient Funds prior to releasing funds. Nash County is also seeking funds from additional sources.

Recommendation:

Approve Letter of Sufficient Evidence of Local Funds

March 2, 2026

Elizabeth Bryant, Program Officer
Golden LEAF Foundation
301 N. Winstead Ave.
Rocky Mount, NC 27804

Re: Evidence of Sufficient Funds

Dear Ms. Bryant:

This letter is to provide notice of the commitment and availability of local funds for the Nash County I-95 Industrial Center Infrastructure Expansion project. Golden LEAF has awarded Nash County \$1,000,000 CBGI funds for the project. The total project budget is estimated to be \$3,556,553, with \$1,000,000 funded by Golden LEAF for Construction. Nash County has sufficient funds (if funding is not awarded from other sources) for the remainder of the total cost.

Sincerely,

Marvin C. Arrington, Chairman

Nash County
Commissioner's Agenda Information Sheet
Date: Monday, March 2, 2026

Page 1 of 1
Attachments: Yes

Item: Northern Nash Water System Phase 1 Contract 1B Change Order
1

Initiated By: Mike Phillips, Public Utilities and Facilities Director

Action Proposed: Approve Change Order

Description:

This change order is related to Contract 1B of the Northern Nash Water System. Items included are additions to the utilities SCADA system, heaters at the Shepherds Way well site, additional sitework/land clearing, a new fire hydrant, an electrical soft start, and a concrete ramp at the Wollet Mill well site. The total increase for this change order, including applied credits, will be \$25,089.46 for a new contract amount of \$2,528,853.53

Recommended Action:

Staff is recommending that Commissioners approve the attached change order and authorize the County Manager to execute same.

To: Stacie Shatzer, County Manager
From: Mike Phillips-Director of Public Utilities & Facilities
Date: March 2, 2026
Subject: Change Order 1-Northern Nash Water System Phase 1 Contract 1B

Please find attached Change Order #1 for the Northern Nash Water System Improvements, Phase 1 Contract 1B project. Items in this change order include:

Installation of SCADA at both the Wollet Mill Rd and Shepherds Way well sites-\$33,661.07

Installation of baseboard heaters at the Shepherds Way well site-\$2,891.70

Additional land clearing at the Wollet Mill Rd well site- \$12,423.60

Installation of a soft start panel at the Wollet Mill Rd site-\$7,896.59

Installation of a fire hydrant on the Wollet Mill Rd well site-\$13,672.12

Installation of a concrete slab outside of the roll up door at the Wollet Mill Rd well site-\$3,748.50

The original contract with Sanford Contractors was \$2,503,764.07. The cost associated with the items included in this change order is \$74,293.58 however we have credits from other items in the amount of \$49,204.12. The total increase for this change order will be \$25,089.46 for a new contract amount of \$2,528,853.53

Based on the above, staff is recommending that Commissioners approve the attached change order and authorize the County Manager to execute same.

Division of Water Infrastructure

Change Order Checklist

Item 19.

To be considered for eligibility, the following information must be submitted for an eligibility determination (approval). The Division will send a letter indicating what costs are eligible for funding to the project owner and engineer.

Owner: Nash County
Project Name: Northern Nash Water System - Water Lines & Wells
Funding Project No.: H-SRP-H-17-0077
Change Order No.: 01
Contract No.: 03
Contractor Name: Sanford Contractors, Inc.

CHANGE ORDER DOCUMENTATION:

A copy, scan or original of one properly executed change order with **Owner's and Contractor's signatures including each signatory's printed name and title is required.** An unexecuted copy may be submitted for a preliminary eligibility determination. All supporting documentation must be provided including the following, as applicable:

- Federal and/or State Project number(s) shown on the change order.
- Clear description of **each** change.
- Detailed justification to identify the need for **each** change.
- Summary and cost documentation which may include:
 - Unit price cost,
 - Lump sum for item or task,
 - Contractors cost breakdown,
 - Equipment invoices, and
 - Engineer's independent cost estimate, as applicable based on complexity of change order.
- Copy of the new, revised or noted, highlighted and/or red-lined contract drawings and/or specifications showing and describing the change.

CHANGE ORDER NO 1

Owner: Nash County	Owner's Project No.: N/A
Engineer: The Wooten Company	Engineer's Project No.: 2511-DI
Contractor: Sanford Contractors Inc.	Contractor's Project No.: <u>N/A</u>
Project: Northern Nash Water System – Water Lines and Wells	Contract Name: Contract 3
Date Issued: February 13, 2026	Effective Date of Change Order: February 13, 2026

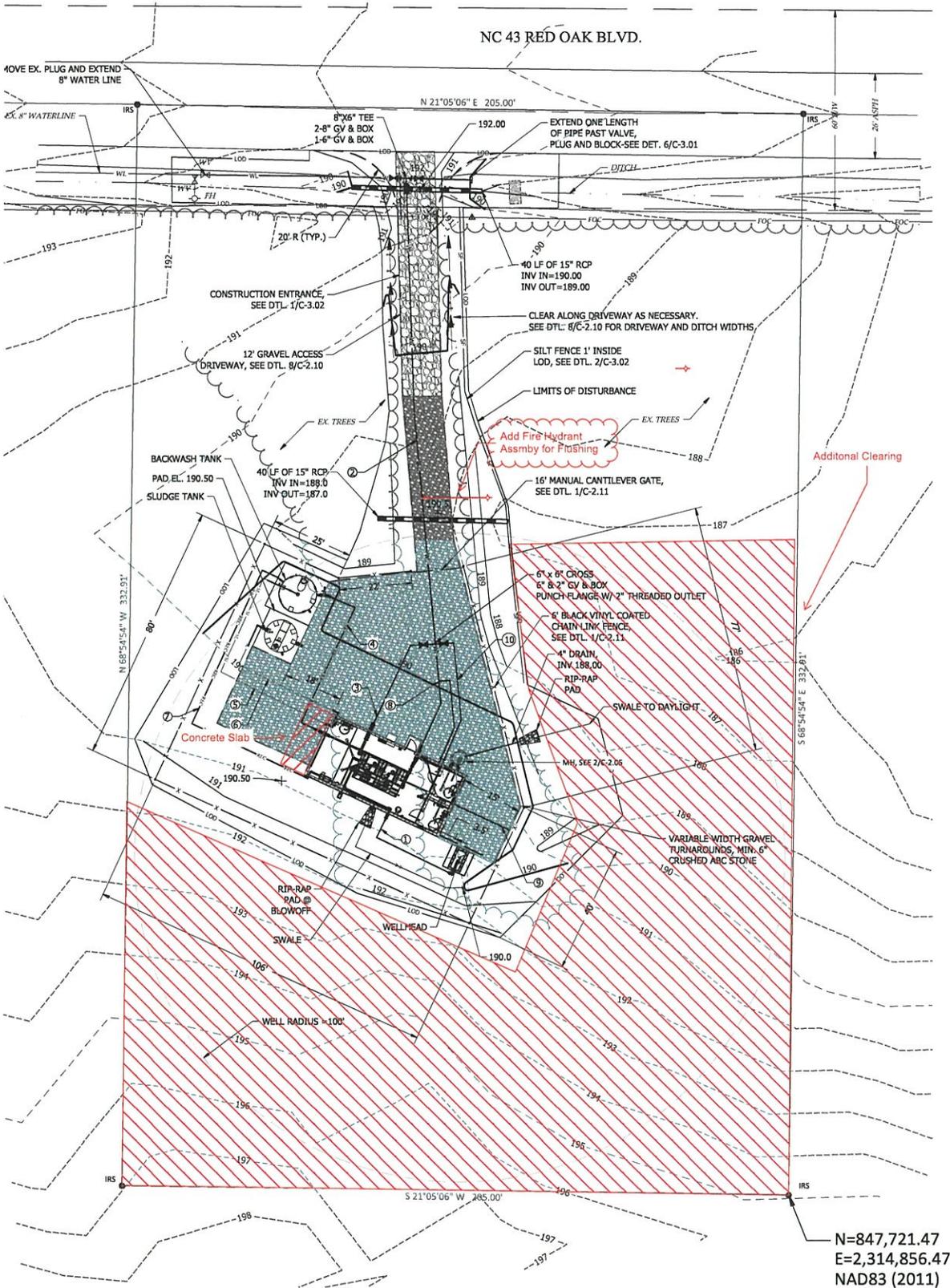
The Contract is modified as follows upon execution of this Change Order:

Description:

1. Establish New Pay Item "Additional Work Required for SCADA" to add SCADA at both Wollett Mill and Shepherd's Way Well Sites – Lump Sum = \$33,661.07
2. Establish New pay Item "Baseboard Heaters at Shepherd's Way Well Site" – Lump Sum = \$2,891.70
3. Establish New Pay Item "Add'l Clearing Wollett Mill Well Site" – Lump Sum = \$12,423.60
4. Establish New Pay Item "Install Soft Start Panel at Wollett Mill Well Site" – Lump Sum = \$7,896.59
5. Establish New Pay Item "Install one Fire Hydrant at Wollett Mill Site" – Lump Sum = \$13,672.12
6. Establish New Pay Item "Concrete Slab at Roll Up Door" – Lump Sum = \$3,748.50
7. Delete Unit Price Item "8-inch PVC Water Main" for **CREDIT** of \$-13,723.75
8. Delete Unit Price Item "8" Gate Valve & Box" for **CREDIT** of \$-7,346.16
9. Delete Unit Price Item "6" Gate Valve and Box" for **CREDIT** of \$-2,966.22
10. Reduce Qty for Unit Price Item "4" DI Water Main by Bore & Jack" at Shepherd's Way by 76LF for **CREDIT** of \$-22,590.24
11. Delete Unit Price Item "Concrete Curb & Gutter" at Sheperd's Way for **CREDIT** of \$-2,577.75

Additional Contract Time to be reviewed and included in Final Change Order

Attachments: Correspondence from Contractor.



N=847,721.47
 E=2,314,856.47
 NAD83 (2011)



628 Rocky Fork Church Road
Sanford, NC 27332

919.775.7882 o
919.775.4772 F
www.sanfordcontractors.com

PROJECT: NORTHERN NASH WATER SYSTEM CONTRACT III, WATER LINES AND WELLS DWI Project No. H-SRP-D-17-0078

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL BID
	SCADA for both well sites (Mizelle backup is attached)		1 LS	\$ 58,750.00	\$ 58,750.00
					\$ -
	Contractor's Fee @ 5%				\$ 2,937.50
	Sub-total with Contractor's Fee				\$ 61,687.50
	Contractor's Bond (2%)				\$ 1,233.75
	Total w/ Bond & Contractor's Fee				\$ 62,921.25

Contract required Contractor to install equipment already in hand at the County. After discussion with the County, this equipment was not in a condition that would allow it to be used for this purpose (equipment had been robbed of parts to maintain other part of the system). New proposal provides new equipment.

Contract already includes SCADA for Wollett Mill and James Bunn = \$10,045.18
 Contract already includes SCADA for Shepherd's Way = \$19,215.00
 Total = \$29,260.18

Additional cost for revised SCADA = above cost of \$62,921.25 - \$29,260.18 = \$33,661.07

Owner: Nash County, NC
 Project: Northern Nash Water System
 A&I Quote #: Q132939, Rev. 1



December 1, 2025

Quote Expiration
 January 30, 2026

Bill of Materials and Labor

Qty	Tag/Loop	Description
-----	----------	-------------

Northern Nash Water System

Custom Controls Unlimited, LLC. (CCU), a division of Inframark is pleased to offer our professional services and equipment for Nash County, NC. Review the following detailing CCU's scope of supply which includes hardware, services, and exceptions. For further information contact the individuals listed near the end of this document.

Scope of Work:

WRITTEN SUMMARY

Under this estimate, CCU will provide equipment and services for the Northern Nash County Water System. Items include all hardware and equipment for two complete SCADA RTU and labor.

Services

1. Project Management
2. Design/Engineering
 - Electrical Design
 - Wiring diagrams (hard and soft copies supplied)
 - UL 508A design for the pump station control panel
 - Submittals
3. Manufacturing (including UL listings)
4. Program/Configuration
 - PLC
 - Programming for proper functionality given the I/O
 - Radio
 - Use existing client system and setup
 - Communication verification
 - SCADA
 - SCADA configuration to match existing systems
 - Graphical configuration for user-friendly monitoring
5. Start-up/Commissioning
 - Factory Acceptance Test
 - PLC to SCADA I/O termination verification
 - Site Acceptance Testing
 - Alarm Verification
 - Training

Note:



Owner: Nash County, NC
 Project: Northern Nash Water System
 A&I Quote #: Q132939, Rev. 1



December 1, 2025

Quote Expiration

January 30, 2026

Bill of Materials and Labor

Qty	Tag/Loop	Description
-----	----------	-------------

1. All operations for this site to be managed and coordinated by others. The CCU staff is not licensed for operations. Contractor to coordinate all downtime and bypass pumping or other measures needed while the site is down for this installation.

SCADA HARDWARE/SOFTWARE

Note:

1. SCADA configuration/programming to be done on client's existing SCADA license.

CONTROL PANEL HARDWARE

1	Well RTU	<p>Shepards Way Well RTU Enclosure: NEMA 4X, #304 Stainless Steel Enclosure Size: 24" H x 24" W x 12" D PLC Manufacturer & Model: Automation Direct Productivity Wired I/O: 16 DI, 4 DO, 4 AI, 0 AO Operator Interface Terminal: Not Included Radio:MDS Transnet Radio 900 MHz Primary Power: 120VAC Backup Power: Battery Backup with two (2) 9 AH Batteries Standard Features: AC Power Surge Protector Convenience Outlet RTU Door Limit Switch Digital I/O Surge Protection: Indicating Interposing Relays Analog I/O Surge Protection: MR Kamikaze II Analog Surge Protector Optional Features: Heater & Thermostat Door Latch, Padlockable</p>
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1	Well RTU	<p>Wollett Mill Well RTU Enclosure: NEMA 4X, #304 Stainless Steel Enclosure Size: 24" H x 24" W x 12" D PLC Manufacturer & Model: Automation Direct Productivity Wired I/O: 16 DI, 4 DO, 4 AI, 0 AO Operator Interface Terminal: Not Included Radio:MDS Transnet Radio 900 MHz Primary Power: 120VAC Backup Power: Battery Backup with two (2) 9 AH Batteries Standard Features: AC Power Surge Protector Convenience Outlet</p>
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Owner: Nash County, NC
 Project: Northern Nash Water System
 A&I Quote #: Q132939, Rev. 1



December 1, 2025

Quote Expiration

January 30, 2026

Bill of Materials and Labor

Qty	Tag/Loop	Description
-----	----------	-------------

RTU Door Limit Switch
 Digital I/O Surge Protection: Indicating Interposing Relays
 Analog I/O Surge Protection: MR Kamikaze II Analog Surge Protector
 Optional Features:
 Heater & Thermostat
 Door Latch, Padlockable

NETWORKING EQUIPMENT

1

RF PATH ANALYSIS STUDY AND REPORT

Inframark to perform on-site radio survey to verify the communications link.

Note: Inframark will let the Owner and Engineer know of an unacceptable fade margin.

Note: Owner and consultant to determine if new wooden antenna poles are required based on the result of the RF Path Analysis Report

Project Labor

One Lot	Project Management, Project Engineering, Electrical Design, Drafting & Administrative Labor (including Travel & Living expenses) to administer the project and perform system design, submittals, and record drawings as required by the Contract
One Lot	OT Labor (including Travel & Living expenses) as required by the Contract Documents.
One Lot	HMI Applications, WaterMinds, & Graphics Labor (including Travel & Living expenses) as required by the Contract Documents.
One Lot	PLC Applications Labor (including Travel & Living expenses) to be performed as required by the Contract Documents.
One Lot	Field Service Labor (including Travel & Living expenses) to provide on site supervision, calibrations, startup, training, etc. as required by the Contract Documents.



Owner: Nash County, NC
 Project: Northern Nash Water System
 A&I Quote #: Q132939, Rev. 1



December 1, 2025
Quote Expiration
 January 30, 2026

Bill of Materials and Labor

Qty	Tag/Loop	Description
One Lot		Electrical, Fire & Security Labor (including Travel & Living expenses) to provide any electrical, fiber optic, fire, or security work as required by the Contract Documents.
1 Year		Onsite Comprehensive Warranty (including Travel & Living expenses)
One Lot		Freight
		Subtotal of Project Costs: \$
		State Sales Tax - NOT INCLUDED: \$
		Total Project Cost: \$

General Notes:

- A *** Sales Representation ***
 Mr. Gregg Hauser, of ClearWater, Inc. in Hickory, NC, is our local Sales Representative and will contact you prior to the bid with pricing. Gregg may be reached at 828-248-7646 (Cell).
- B *** Technical Advisor ***
 For technical or scope of supply questions contact Frank Gonzalez, the Inframark A&I Business Development Manager. Frank can be reached at 948-220-8090 and frank.gonzalez@inframark.com.
- C *** Installation of Conduit and Wire ***
 This quotation **DOES NOT INCLUDE** the supply or physical installation of conduit or wire unless specifically noted above.
- D *** Equipment Installation ***
 This quotation **DOES NOT INCLUDE** physical installation of field instruments, pipe, tubing, fittings, isolation valves, instrument stands, instrument mounts, control panels, antennas, masts, wooden poles, or other devices or other equipment unless specifically noted above.
- E *** Wiring Terminations ***
 This quotation **DOES NOT INCLUDE** field or panel terminations of signal or power wires
- F *** Fiber Optics Cable ***
 This quotation **DOES NOT INCLUDE** the supply or physical installation of Fiber Optic Cable.
- G *** Fiber Optic Cable Termination ***
 This quotation **DOES NOT INCLUDE** termination or testing of fiber optics cable.



Owner: Nash County, NC
 Project: Northern Nash Water System
 A&I Quote #: Q132939, Rev. 1



December 1, 2025
Quote Expiration
 January 30, 2026

Bill of Materials and Labor

Qty	Tag/Loop	Description
H		<p>* CAT6 Cable Installation * This quotation DOES NOT INCLUDE any CAT6 cable, CAT6 related components, or the physical installation of CAT6 cable or other related components.</p>
I		<p>* Installation of Communications Towers or Poles * This quotation DOES NOT INCLUDE the supply or physical installation of Communication Towers or Poles.</p>
J		<p>* Contractor License Information * Systems East's Virginia Electrical Contractors License Number is 2705046281 (Class A).</p>
K		<p>* Order Information * Any orders resulting from this quotation shall be made out to "Inframark, LLC".</p>
L		<p>* Terms and Conditions * Inframark, LLC A&I Division Terms and Conditions of Sale apply to any order resulting from this quotation and are provided below.</p>
M.		<p>* Performance & Payment Bonds * If you desire Performance and Payment Bonds for this project, please let our local sales representative know and we will provide you with an adder for the cost of these bonds.</p>

Revision Notes:

Rev. 0 First Issue - 2025-11-xx - ABC

**INFRAMARK, LLC
 A&I DIVISION TERMS AND CONDITIONS OF SALE**

1. Performance of Obligations. The manner in which INFRAMARK's obligations are to be performed and the specific hours during which the obligations are to be performed shall be determined solely by INFRAMARK. INFRAMARK shall supply at INFRAMARK's expense any instrumentalities required by INFRAMARK for the performance of INFRAMARK's obligations hereunder.

2. Term. The term of this Agreement will commence on the date the last of the parties' executes this Agreement and continue until all obligations of the Parties hereunder are completed or is otherwise terminated in accordance with paragraph 11 of this Agreement.



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3. Compensation. The compensation due to INFRAMARK from Client shall be as stated on the applicable Purchase Order or Quote. Any amount due from Client hereunder which is not paid when due shall bear interest at a rate equal to 1.5% per month, 18% per annum, (but in no event more than the maximum rate permitted by law) from the date due until paid. Compensation paid pursuant to this Agreement shall not be subject to the customary withholding of income taxes and other employment taxes. INFRAMARK shall be solely responsible for reporting and paying any such taxes. Client shall notify Operator of any dispute with an invoice within ten (10) business days from receipt of said invoice. In the event that Client has a dispute with any charges, all undisputed charges on said invoice(s) will be due in accordance with the above times and the Parties shall negotiate in good faith to resolve any such dispute in a timely manner. If there is a change in law, change in the interpretation of law, or other factor which causes an increase in INFRAMARK's cost of providing the Services, INFRAMARK may provide notice to the Client and the parties shall negotiate in good faith to adjust the compensation to account for such change in INFRAMARK's costs. If the parties are unable to reach a negotiated agreement within thirty (30) days of the date of notice, then the contract may be terminated immediately by INFRAMARK.

4. Indemnification and Release. EACH PARTY SHALL INDEMNIFY, DEFEND, AND HOLD THE OTHER, AND ITS PARENTS, SUBSIDIARIES, AFFILIATES, OFFICERS, EMPLOYEES, AND LICENSORS, HARMLESS FROM ANY AND ALL CLAIMS, DEMANDS, ACTIONS, DAMAGES, LOSSES, LIABILITY, COSTS, AND EXPENSES, INCLUDING ACTUAL ATTORNEY FEES, BROUGHT BY ANY THIRD PARTY FOR BODILY INJURY, INCLUDING DEATH, OR PROPERTY DAMAGE, TO THE EXTENT CAUSED BY OR ARISING OUT OF THE INDEMNIFYING PARTY'S, OR ITS EMPLOYEES', SUBCONTRACTORS' OR AGENTS' NEGLIGENCE.

5. Warranty: INFRAMARK warrants to the Client that: (i) the Services will be performed by appropriately qualified, trained, experienced, and when applicable licensed and/or certified personnel, with due care, skill and diligence, and in accordance with all terms of this agreement, applicable law and industry standards. INFRAMARK warrants the products shall conform to the description contained in this agreement and be free from defects in material and workmanship for a period of one (1) year from the date the products are initially placed in operation, or 18 months from when the products are shipped, whichever occurs first, provided that the products are stored, maintained and operated so as to protect the products from harm or damage due to any cause but not limited to fire, water, inclement weather, lightning, extreme temperatures, and not subjected to misuse, neglect or accident. Upon prompt written notice of and determination that such defect is covered under the foregoing warranty, INFRAMARK's responsibility is limited to correction of the defect by, at INFRAMARK's option, repair or replacement of the defective part, parts, or services. *Unless stated elsewhere herein, INFRAMARK provides no warranty of product performance or process results. The foregoing warranties are exclusive and INFRAMARK hereby disclaims all other warranties of any kind, including any implied warranty of merchantability or fitness for a particular purpose.* The warranties provided herein shall not apply to any Client product which shall have been; (a) repaired or altered other than by Client or the Client's personnel, representatives, or agents; (b) subjected to physical or electrical abuse or misuse; or (c) operated in any manner inconsistent with the

6. Shipment and Loss or Damage to Goods and Materials: All shipments will be made F.O.B. shipping point unless otherwise specified herein. In the absence of specific instructions, INFRAMARK will select the carrier. Title to and risk of loss for the material shall pass to the Client upon delivery to the carrier or delivery service. Materials held for the Client or stored for the Client shall be at the risk and expense of the Client. Title and risk of loss for all parts, materials, and equipment provided hereunder shall pass when such parts, materials, and equipment are shipped.

7. Software. Software created on this project by INFRAMARK is owned by INFRAMARK. If noted in the scope of work, INFRAMARK may authorize use of this software inside the Client's organization only. Authorized use includes ability to modify the software, by the Client at the Client's risk. Under no circumstance is the Client, agent or third-party contractor of the Client authorized to distribute or use software created by INFRAMARK at locations other than the Client's facilities.

8. Limitation on Damages. In no event shall either Party be liable under any circumstances for any special, consequential, indirect, or incidental damages arising out of or in any way connected with this Agreement or the services provided, including, but not limited to, damages for lost profits, anticipated sales, compensation, reimbursement, good will for expenditures, investments, leases, or any other commitments in connection with the business of Client, or damages to third parties. Except for liability arising out of INFRAMARK'S gross negligence or willful misconduct, INFRAMARK's total liability for any cause shall be limited to the compensation paid to INFRAMARK by the Client under this Agreement.

9. Cyber Security. INFRAMARK shall not be liable for any liabilities, losses, damages, expenses, fines, or penalties incurred by the Client or any third party as a result of a data security breach or other cyber security breach to the Client's computer systems, operating systems, and all other technological or information systems related to the Services provided hereunder, except to the extent such liability, loss, damage, expense, fine, or penalty is the direct result of INFRAMARK's willful or negligent acts or omissions.



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10. Client Information. If any information, opinions, recommendations, advice, or other work product or any data, information, procedures, charts, spreadsheets, logs, instruments, documents, plans, designs, specifications, operating manuals and specifications, customer data, billing information, regulatory filings, permits, authorizations, licenses, operation and maintenance records, or other records are provided by the Client or any third party acting on behalf the Client are provide to and used or relied on by INFRAMARK, INFRAMARK shall not be liable for any damages resulting directly or indirectly from such use and reliance.

11. No Third-Party Beneficiary. It is the explicit intention of the parties hereto, that no person or entity, other than the parties, is or shall be entitled to bring any action to enforce any provision of this Agreement against either of the parties, and the covenants, undertakings, and agreements set forth in this Agreement shall be solely for the benefit of and shall be enforceable only by the parties hereto or their respective permitted successors or assigns

12. Termination. This agreement may be terminated by INFRAMARK, in whole or in part, (a) whenever Client defaults in its performance in any manner and fails to remedy same within ten (10) days after receipt of notice setting forth the default. In the event of such termination, Client shall pay INFRAMARK for all services performed and all parts, materials, and equipment ordered by INFRAMARK up to the effective date of termination. Client may terminate this agreement if INFRAMARK is in default, provided that Client has provided INFRAMARK with written notice, including sufficient information regarding the alleged default, and INFRAMARK shall have thirty (30) days from the date of written notice to cure any such default.

13. Independent Contractor. The parties acknowledge that INFRAMARK is an independent contractor and is not an agent, partner, joint venturer, nor employee Client. Nothing shall operate to change or alter that relationship except further agreement between the parties in writing and specifically addressing the issue. Neither party shall have authority to bind or otherwise obligate the other in any manner nor shall either party represent to

14. Force Majeure. Under no circumstances shall either party be held liable for any delay or failure in performance resulting directly or indirectly by acts of nature, forces, or causes beyond its reasonable control, including, without limitation: internet, computer equipment, telecommunication equipment, other equipment, or electrical power failures; riots; insurrections; pandemics/epidemics; civil disturbances; fires; floods; storms; explosions; acts of God; war; governmental actions; actions, embargoes or blockades in effect on or after the date of this Agreement; orders or law of domestic or foreign courts or tribunals or other governmental authorities; loss of or fluctuations in heat, light, or air conditioning; or strikes, labor stoppages or slowdowns or other industrial disturbances, other than those involving the affected parties employees.





628 Rocky Fork Church Road
Sanford, NC 27332

919.775.7882 O
919.775.4772 F
www.sanfordcontractors.com

PROJECT: NORTHERN NASH WATER SYSTEM CONTRACT III, WATER LINES AND WELLS DWI Project No. H-SRP-D-17-0078

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL BID
	Baseboard Heaters @ Shepherd's Way	1	LS	\$ 2,700.00	\$ 2,700.00
					\$ -
	Contractor's Fee @ 5%				\$ 135.00
	Sub-total with Contractor's Fee				\$ 2,835.00
	Contractor's Bond (2%)				\$ 56.70
	Total w/ Bond & Contractor's Fee				\$ 2,891.70

New Baseboard Heaters to replace those at Shepherd's Way that do not work.



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ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL BID
	Clearing at Wollett Site	1	LS	\$ 11,600.00	\$ 11,600.00
					\$ -
	Contractor's Fee @ 5%				\$ 580.00
	Sub-total with Contractor's Fee				\$ 12,180.00
	Contractor's Bond (2%)				\$ 243.60
	Total w/ Bond & Contractor's Fee				\$ 12,423.60

Owner requested that the rear of the Wollett Mill Well Site be cleared for better maintenance.



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ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL BID
	Install Soft Starter Panel at Wollett Mill Site CRU Quote is attached	1	LS	\$ 7,373.10	\$ 7,373.10
	Soft Starter Panel			\$5,873.10	
	Wilson Rhodes Electrical			\$1,500.00	
	Total			\$7,373.10	\$ -
	Contractor's Fee @ 5%				\$ 368.66
	Sub-total with Contractor's Fee				\$ 7,741.76
	Contractor's Bond (2%)				\$ 154.84
	Total w/ Bond & Contractor's Fee				\$ 7,896.59

Duke Energy would not provide power service to the site without a "soft start" device for the well pump motor. This was not part of the original scope of work.



Visit us @ crupumps.com

2000 Boone Trail Rd.
Sanford NC 27330

Phone: 919-775-2463
Fax: 919-708-7232

QUOTATION

January 9, 2026

Mr. Scott Mizelle
Mizelle Construction Service Inc.
1311 Elkhorn Rd
Garner, NC 27529

RE: Wollett Mill Soft Start

Dear Mr. Mizelle,

Charles R. Underwood Inc. (CRU) is pleased to provide the following quote for your consideration on the above referenced project:

Scope of Services

- Benshaw MX4PB Soft Starter w/ EMX4i Technology
 - 225A Circuit Breaker
 - NEMA4 Enclosure
 - 50HP, 240V Heavy Duty – 130A Max
 - Max Amp Rating: 450% for 30 Seconds, 1.25 Service Factor

Cost.....\$5,125 plus tax & freight

Notice: This quote is based on today’s material and product pricing. Ordinarily, our quotes are valid for 30 days. However, due to recent escalations in the cost of raw materials and products, we reserve the right to adjust our pricing at the time of award and throughout the project to reflect actual cost increases as they are incurred. Any price changes will be communicated as promptly as possible.

Disclaimers / Conditions:

1. Only the services listed and implied above are included
2. Price does not include any applicable sales tax or freight
3. Standard (1) one-year manufacturer's warranty on all new material
4. Standard payment terms are net 10 days

Acceptance:

A purchase order number must be issued, or a copy of this quotation must be signed and returned to our office for us to begin work on this project.

Accepted by: _____ Date: _____ P.O. #: _____

As always, we appreciate the opportunity to work with you on this project. If we can be of further service or if you have any questions, please contact us.

Respectfully yours,

Brandon Hudson

Charles R. Underwood, Inc.
Project Manager
O: 919-775-2463
C: 910-632-3900



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Sanford, NC 27332

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919.775.4772 F
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PROJECT: NORTHERN NASH WATER SYSTEM CONTRACT III, WATER LINES AND WELLS DWI Project No. H-SRP-D-17-0078

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL BID
	Install Four Fire Hydrants at at Wollett Mill Site Ferguson Quote is attached Materials \$9,015.75 Labor & Equipment \$3,750.00 Total \$12,765.75	1	LS	\$ 12,765.75	\$ 12,765.75
					\$ -
	Contractor's Fee @ 5%				\$ 638.29
	Sub-total with Contractor's Fee				\$ 13,404.04
	Contractor's Bond (2%)				\$ 268.08
	Total w/ Bond & Contractor's Fee				\$ 13,672.12

Addition of hydrant inside the site to allow closed loop testing of the well pump and treatment equipment. The original plan was to use an existing hydrant on the new main to be extended to the site; however, prior to this project, the main had been extended by the Owner and was in service. We can not flush raw water through the distribution system.

FERGUSON
WATERWORKS
 209 INTERNATIONAL DRIVE
 MORRISVILLE, NC 27560-8411

INVOICE NUMBER	TOTAL DUE	CUSTOMER	Item 19.
2388243	\$9,015.75	102911	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN
 MAKING PAYMENT AND REMIT TO:

FERGUSON WATERWORKS #1856
 PO BOX 100286
 ATLANTA, GA 30384-0286

Please contact with Questions: 919-465-7446

MASTER ACCOUNT NUMBER: 320581

SHIP TO:

MIZELLE CONSTRUCTION SVCS INC
 NORTHERN NASH WATER
 1311 ELKHORN RD
 GARNER NC 27529-3774

COUNTER PICK UP
 209 INTERNATIONAL DRIVE
 MORRISVILLE, NC 27560-8411

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1856	1856	NC92	PER MR. DAKOTA SMITH	CWM	NORTHERN NASH WATER	01/12/26	IO 113721

ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	UM	AMOUNT
6	6	RGRAPIPU	6 GRIP RNG ACCY PK F/ IPS PVC	132.420	EA	794.52
4	4	RGRAPDIU	6 GRIP RNG ACCY PK F/ DI/C900	132.420	EA	529.68
1	1	AFC2506MMLAOL	6 DI MJ RW OL GATE VLV L/A	1324.350	EA	1324.35
1	1	AFCMK73LAOLP	4-1/2 VO MK73 HYD 4'0 OL L/A	4275.680	EA	4275.68
20	20	AFT350PU	6 CL350 CL DI FASTITE PIPE	34.800	FT	696.00
2	2	MJLSLAU	6X12 MJ C153 LONG SLV L/A	219.780	EA	439.56
1	1	MJTLAU	6 MJ C153 TEE L/A	346.500	EA	346.50
INVOICE SUB-TOTAL						8406.29
TAX						609.46
Wake Co.						

 LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION. PRODUCTS WITH *NP IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.

Looking for a more convenient way to pay your bill?

Log in to **Ferguson.com** and request access to Online Bill Pay.



TERMS: NET 10TH PROX	ORIGINAL INVOICE	TOTAL DUE	\$9,015.75
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All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH.



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PROJECT: NORTHERN NASH WATER SYSTEM CONTRACT III, WATER LINES AND WELLS DWI Project No. H-SRP-D-17-0078

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL BID
	Concrete Slab at Rollup Door at Wollett Mill Building Materials \$1,000.00 (4CY Concrete, Rebar, Forms) Labor & Equipment \$2,500.00 Total \$3,500.00	1	LS	\$ 3,500.00	\$ 3,500.00
					\$ -
	Contractor's Fee @ 5%				\$ 175.00
	Sub-total with Contractor's Fee				\$ 3,675.00
	Contractor's Bond (2%)				\$ 73.50
	Total w/ Bond & Contractor's Fee				\$ 3,748.50

A slab is added at the roll up door to aid in deliveries and to help staff roll chemicals and supplies into the treatment building.

Division of Water Infrastructure

Change Order Checklist

Item 19.

To be considered for eligibility, the following information must be submitted for an eligibility determination (approval). The Division will send a letter indicating what costs are eligible for funding to the project owner and engineer.

Owner: Nash County
Project Name: Northern Nash Water System - Water Lines & Wells
Funding Project No.: H-SRP-H-17-0077
Change Order No.: 01
Contract No.: 03
Contractor Name: Sanford Contractors, Inc.

CHANGE ORDER DOCUMENTATION:

A copy, scan or original of one properly executed change order with **Owner's and Contractor's signatures including each signatory's printed name and title is required.** An unexecuted copy may be submitted for a preliminary eligibility determination. All supporting documentation must be provided including the following, as applicable:

- Federal and/or State Project number(s) shown on the change order.
- Clear description of **each** change.
- Detailed justification to identify the need for **each** change.
- Summary and cost documentation which may include:
 - Unit price cost,
 - Lump sum for item or task,
 - Contractors cost breakdown,
 - Equipment invoices, and
 - Engineer's independent cost estimate, as applicable based on complexity of change order.
- Copy of the new, revised or noted, highlighted and/or red-lined contract drawings and/or specifications showing and describing the change.

CHANGE ORDER NO 1

Owner: Nash County	Owner's Project No.: N/A
Engineer: The Wooten Company	Engineer's Project No.: 2511-DI
Contractor: Sanford Contractors Inc.	Contractor's Project No.: <u>N/A</u>
Project: Northern Nash Water System – Water Lines and Wells	Contract Name: Contract 3
Date Issued: February 13, 2026	Effective Date of Change Order: February 13, 2026

The Contract is modified as follows upon execution of this Change Order:

Description:

1. Establish New Pay Item "Additional Work Required for SCADA" to add SCADA at both Wollett Mill and Shepherd's Way Well Sites – Lump Sum = \$33,661.07
2. Establish New pay Item "Baseboard Heaters at Shepherd's Way Well Site" – Lump Sum = \$2,891.70
3. Establish New Pay Item "Add'l Clearing Wollett Mill Well Site" – Lump Sum = \$12,423.60
4. Establish New Pay Item "Install Soft Start Panel at Wollett Mill Well Site" – Lump Sum = \$7,896.59
5. Establish New Pay Item "Install one Fire Hydrant at Wollett Mill Site" – Lump Sum = \$13,672.12
6. Establish New Pay Item "Concrete Slab at Roll Up Door" – Lump Sum = \$3,748.50
7. Delete Unit Price Item "8-inch PVC Water Main" for **CREDIT** of \$-13,723.75
8. Delete Unit Price Item "8" Gate Valve & Box" for **CREDIT** of \$-7,346.16
9. Delete Unit Price Item "6" Gate Valve and Box" for **CREDIT** of \$-2,966.22
10. Reduce Qty for Unit Price Item "4" DI Water Main by Bore & Jack" at Shepherd's Way by 76LF for **CREDIT** of \$-22,590.24
11. Delete Unit Price Item "Concrete Curb & Gutter" at Sheperd's Way for **CREDIT** of \$-2,577.75

Additional Contract Time to be reviewed and included in Final Change Order

Attachments: Correspondence from Contractor.

Change in Contract Price

Original Contract Price:

\$ 2,503,764.07

~~Select from previously approved Change Orders No. 1 to No. 01 :-~~

\$ 0.00

Contract Price prior to this Change Order:

\$ 2,503,764.07

Increase this Change Order:

\$ 25,089.46

Contract Price incorporating this Change Order:

\$ 2,528,853.53

Recommended by Engineer (if required)

By: _____

Title: _____

Date: 1/23/2026

Authorized by Owner

By: _____

Title: _____

Date: _____

Change in Contract Times

Original Contract Times:

Substantial Completion: 270

Ready for final payment: 300

~~Select from previously approved Change Orders No.1 to No 01. :-~~

~~Substantial Completion: 0~~

~~Ready for final payment: 0~~

Contract Times prior to this Change Order:

Substantial Completion: 270

Ready for final payment: 300

Increase this Change Order:

Substantial Completion: 0

Ready for final payment: 0

Contract Times with all approved Change Orders:

Substantial Completion: 665 2/25/2026

Ready for final payment: 695 3/27/2026

Accepted by Contractor

By: _____

Title: _____

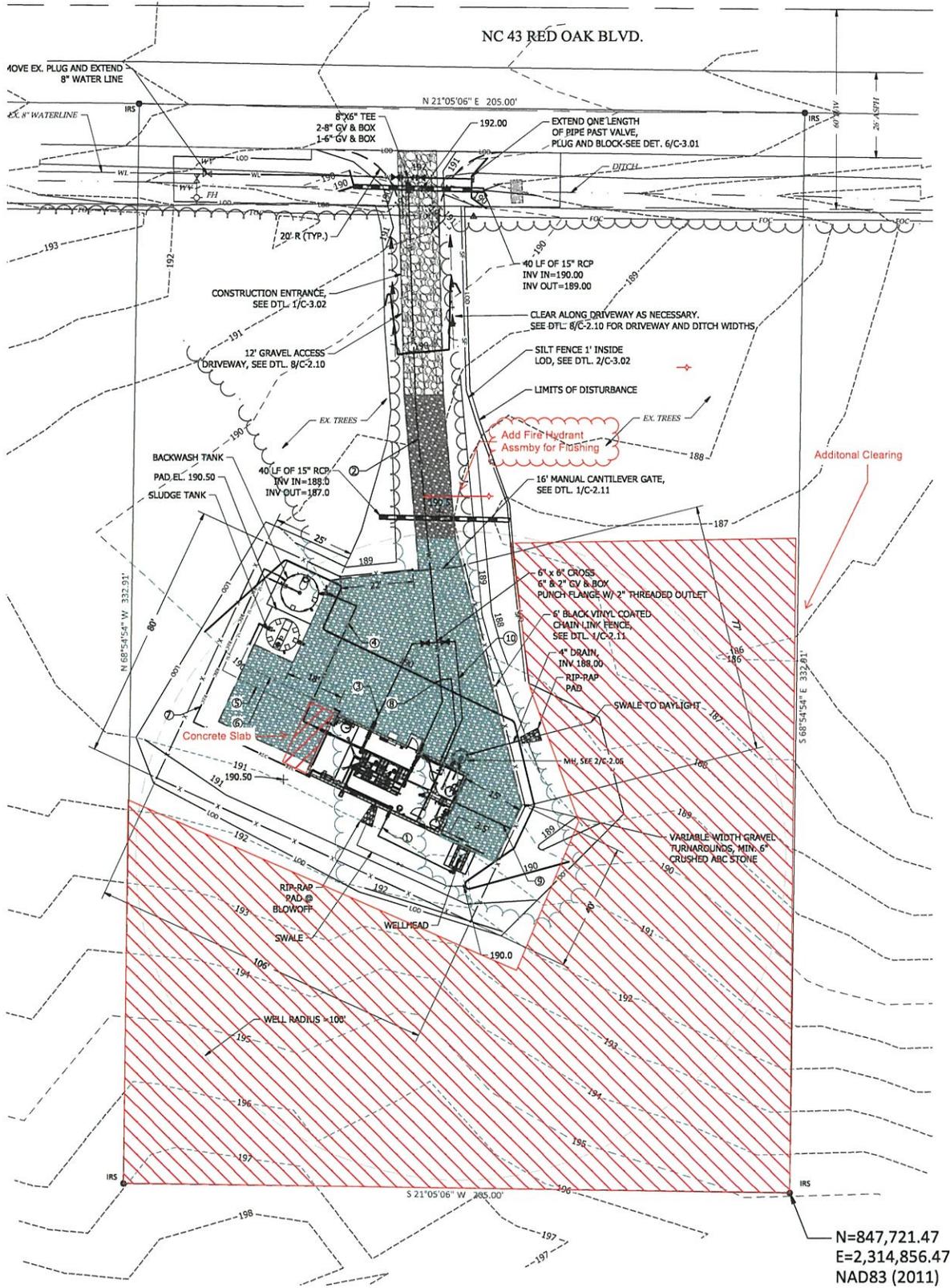
Date: _____

Approved by Funding Agency (if applicable)

By: _____

Title: _____

Date: _____





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PROJECT: NORTHERN NASH WATER SYSTEM CONTRACT III, WATER LINES AND WELLS DWI Project No. H-SRP-D-17-0078

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL BID
	SCADA for both well sites (Mizelle backup is attached)		1 LS	\$ 58,750.00	\$ 58,750.00
					\$ -
	Contractor's Fee @ 5%				\$ 2,937.50
	Sub-total with Contractor's Fee				\$ 61,687.50
	Contractor's Bond (2%)				\$ 1,233.75
	Total w/ Bond & Contractor's Fee				\$ 62,921.25

Contract required Contractor to install equipment already in hand at the County. After discussion with the County, this equipment was not in a condition that would allow it to be used for this purpose (equipment had been robbed of parts to maintain other part of the system). New proposal provides new equipment.

Contract already includes SCADA for Wollett Mill and James Bunn = \$10,045.18
 Contract already includes SCADA for Shepherd's Way = \$19,215.00
 Total = \$29,260.18

Additional cost for revised SCADA = above cost of \$62,921.25 - \$29,260.18 = \$33,661.07

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Northern Nash Water System

Custom Controls Unlimited, LLC. (CCU), a division of Inframark is pleased to offer our professional services and equipment for Nash County, NC. Review the following detailing CCU's scope of supply which includes hardware, services, and exceptions. For further information contact the individuals listed near the end of this document.

Scope of Work:

WRITTEN SUMMARY

Under this estimate, CCU will provide equipment and services for the Northern Nash County Water System. Items include all hardware and equipment for two complete SCADA RTU and labor.

Services

1. Project Management
2. Design/Engineering
 - Electrical Design
 - Wiring diagrams (hard and soft copies supplied)
 - UL 508A design for the pump station control panel
 - Submittals
3. Manufacturing (including UL listings)
4. Program/Configuration
 - PLC
 - Programming for proper functionality given the I/O
 - Radio
 - Use existing client system and setup
 - Communication verification
 - SCADA
 - SCADA configuration to match existing systems
 - Graphical configuration for user-friendly monitoring
5. Start-up/Commissioning
 - Factory Acceptance Test
 - PLC to SCADA I/O termination verification
 - Site Acceptance Testing
 - Alarm Verification
 - Training

Note:



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1. All operations for this site to be managed and coordinated by others. The CCU staff is not licensed for operations. Contractor to coordinate all downtime and bypass pumping or other measures needed while the site is down for this installation.

SCADA HARDWARE/SOFTWARE

Note:

1. SCADA configuration/programming to be done on client's existing SCADA license.

CONTROL PANEL HARDWARE

1 Well RTU

Shepards Way Well RTU

Enclosure: NEMA 4X, #304 Stainless Steel
 Enclosure Size: 24" H x 24" W x 12" D
 PLC Manufacturer & Model: Automation Direct Productivity
 Wired I/O: 16 DI, 4 DO, 4 AI, 0 AO
 Operator Interface Terminal: Not Included
 Radio:MDS Transnet Radio 900 MHz
 Primary Power: 120VAC
 Backup Power: Battery Backup with two (2) 9 AH Batteries
 Standard Features:
 AC Power Surge Protector
 Convenience Outlet
 RTU Door Limit Switch
 Digital I/O Surge Protection: Indicating Interposing Relays
 Analog I/O Surge Protection: MR Kamikaze II Analog Surge Protector
 Optional Features:
 Heater & Thermostat
 Door Latch, Padlockable

1 Well RTU

Wollett Mill Well RTU

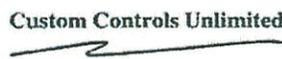
Enclosure: NEMA 4X, #304 Stainless Steel
 Enclosure Size: 24" H x 24" W x 12" D
 PLC Manufacturer & Model: Automation Direct Productivity
 Wired I/O: 16 DI, 4 DO, 4 AI, 0 AO
 Operator Interface Terminal: Not Included
 Radio:MDS Transnet Radio 900 MHz
 Primary Power: 120VAC
 Backup Power: Battery Backup with two (2) 9 AH Batteries
 Standard Features:
 AC Power Surge Protector
 Convenience Outlet



An INFRAMARK Company



An INFRAMARK Company



An INFRAMARK Company



An INFRAMARK Company

Owner: Nash County, NC
 Project: Northern Nash Water System
 A&I Quote #: Q132939, Rev. 1



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Qty	Tag/Loop	Description
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RTU Door Limit Switch
 Digital I/O Surge Protection: Indicating Interposing Relays
 Analog I/O Surge Protection: MR Kamikaze II Analog Surge Protector
 Optional Features:
 Heater & Thermostat
 Door Latch, Padlockable

NETWORKING EQUIPMENT

1

RF PATH ANALYSIS STUDY AND REPORT

Inframark to perform on-site radio survey to verify the communications link.

Note: Inframark will let the Owner and Engineer know of an unacceptable fade margin.

Note: Owner and consultant to determine if new wooden antenna poles are required based on the result of the RF Path Analysis Report

Project Labor

- One Lot **Project Management, Project Engineering, Electrical Design, Drafting & Administrative Labor** (including Travel & Living expenses) to administer the project and perform system design, submittals, and record drawings as required by the Contract
- One Lot **OT Labor** (including Travel & Living expenses) as required by the Contract Documents.
- One Lot **HMI Applications, WaterMinds, & Graphics Labor** (including Travel & Living expenses) as required by the Contract Documents.
- One Lot **PLC Applications Labor** (including Travel & Living expenses) to be performed as required by the Contract Documents.
- One Lot **Field Service Labor** (including Travel & Living expenses) to provide on site supervision, calibrations, startup, training, etc. as required by the Contract Documents.



Owner: Nash County, NC
 Project: Northern Nash Water System
 A&I Quote #: Q132939, Rev. 1



December 1, 2025
Quote Expiration
 January 30, 2026

Bill of Materials and Labor

Qty	Tag/Loop	Description
One Lot		Electrical, Fire & Security Labor (including Travel & Living expenses) to provide any electrical, fiber optic, fire, or security work as required by the Contract Documents.
1 Year		Onsite Comprehensive Warranty (including Travel & Living expenses)
One Lot		Freight

Subtotal of Project Costs: \$

State Sales Tax - NOT INCLUDED: \$

Total Project Cost: \$

General Notes:

- A *** Sales Representation ***
 Mr. Gregg Hauser, of ClearWater, Inc. in Hickory, NC, is our local Sales Representative and will contact you prior to the bid with pricing. Gregg may be reached at 828-248-7646 (Cell).
- B *** Technical Advisor ***
 For technical or scope of supply questions contact Frank Gonzalez, the Inframark A&I Business Development Manager. Frank can be reached at 948-220-8090 and frank.gonzalez@inframark.com.
- C *** Installation of Conduit and Wire ***
 This quotation **DOES NOT INCLUDE** the supply or physical installation of conduit or wire unless specifically noted above.
- D *** Equipment Installation ***
 This quotation **DOES NOT INCLUDE** physical installation of field instruments, pipe, tubing, fittings, isolation valves, instrument stands, instrument mounts, control panels, antennas, masts, wooden poles, or other devices or other equipment unless specifically noted above.
- E *** Wiring Terminations ***
 This quotation **DOES NOT INCLUDE** field or panel terminations of signal or power wires
- F *** Fiber Optics Cable ***
 This quotation **DOES NOT INCLUDE** the supply or physical installation of Fiber Optic Cable.
- G *** Fiber Optic Cable Termination ***
 This quotation **DOES NOT INCLUDE** termination or testing of fiber optics cable.



Owner: Nash County, NC
 Project: Northern Nash Water System
 A&I Quote #: Q132939, Rev. 1



December 1, 2025
Quote Expiration
 January 30, 2026

Bill of Materials and Labor

Qty	Tag/Loop	Description
H		<p>* CAT6 Cable Installation * This quotation DOES NOT INCLUDE any CAT6 cable, CAT6 related components, or the physical installation of CAT6 cable or other related components.</p>
I		<p>* Installation of Communications Towers or Poles * This quotation DOES NOT INCLUDE the supply or physical installation of Communication Towers or Poles.</p>
J		<p>* Contractor License Information * Systems East's Virginia Electrical Contractors License Number is 2705046281 (Class A).</p>
K		<p>* Order Information * Any orders resulting from this quotation shall be made out to "Inframark, LLC".</p>
L		<p>* Terms and Conditions * Inframark, LLC A&I Division Terms and Conditions of Sale apply to any order resulting from this quotation and are provided below.</p>
M.		<p>* Performance & Payment Bonds * If you desire Performance and Payment Bonds for this project, please let our local sales representative know and we will provide you with an adder for the cost of these bonds.</p>

Revision Notes:

Rev. 0 First Issue - 2025-11-xx - ABC

**INFRAMARK, LLC
 A&I DIVISION TERMS AND CONDITIONS OF SALE**

1. Performance of Obligations. The manner in which INFRAMARK's obligations are to be performed and the specific hours during which the obligations are to be performed shall be determined solely by INFRAMARK. INFRAMARK shall supply at INFRAMARK's expense any instrumentalities required by INFRAMARK for the performance of INFRAMARK's obligations hereunder.

2. Term. The term of this Agreement will commence on the date the last of the parties' executes this Agreement and continue until all obligations of the Parties hereunder are completed or is otherwise terminated in accordance with paragraph 11 of this Agreement.



Owner: Nash County, NC
 Project: Northern Nash Water System
 A&I Quote #: Q132939, Rev. 1



December 1, 2025
Quote Expiration
 January 30, 2026

Bill of Materials and Labor

Qty	Tag/Loop	Description
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3. Compensation. The compensation due to INFRAMARK from Client shall be as stated on the applicable Purchase Order or Quote. Any amount due from Client hereunder which is not paid when due shall bear interest at a rate equal to 1.5% per month, 18% per annum, (but in no event more than the maximum rate permitted by law) from the date due until paid. Compensation paid pursuant to this Agreement shall not be subject to the customary withholding of income taxes and other employment taxes. INFRAMARK shall be solely responsible for reporting and paying any such taxes. Client shall notify Operator of any dispute with an invoice within ten (10) business days from receipt of said invoice. In the event that Client has a dispute with any charges, all undisputed charges on said invoice(s) will be due in accordance with the above times and the Parties shall negotiate in good faith to resolve any such dispute in a timely manner. If there is a change in law, change in the interpretation of law, or other factor which causes an increase in INFRAMARK's cost of providing the Services, INFRAMARK may provide notice to the Client and the parties shall negotiate in good faith to adjust the compensation to account for such change in INFRAMARK's costs. If the parties are unable to reach a negotiated agreement within thirty (30) days of the date of notice, then the contract may be terminated immediately by INFRAMARK.

4. Indemnification and Release. EACH PARTY SHALL INDEMNIFY, DEFEND, AND HOLD THE OTHER, AND ITS PARENTS, SUBSIDIARIES, AFFILIATES, OFFICERS, EMPLOYEES, AND LICENSORS, HARMLESS FROM ANY AND ALL CLAIMS, DEMANDS, ACTIONS, DAMAGES, LOSSES, LIABILITY, COSTS, AND EXPENSES, INCLUDING ACTUAL ATTORNEY FEES, BROUGHT BY ANY THIRD PARTY FOR BODILY INJURY, INCLUDING DEATH, OR PROPERTY DAMAGE, TO THE EXTENT CAUSED BY OR ARISING OUT OF THE INDEMNIFYING PARTY'S, OR ITS EMPLOYEES', SUBCONTRACTORS' OR AGENTS' NEGLIGENCE.

5. Warranty: INFRAMARK warrants to the Client that: (i) the Services will be performed by appropriately qualified, trained, experienced, and when applicable licensed and/or certified personnel, with due care, skill and diligence, and in accordance with all terms of this agreement, applicable law and industry standards. INFRAMARK warrants the products shall conform to the description contained in this agreement and be free from defects in material and workmanship for a period of one (1) year from the date the products are initially placed in operation, or 18 months from when the products are shipped, whichever occurs first, provided that the products are stored, maintained and operated so as to protect the products from harm or damage due to any cause but not limited to fire, water, inclement weather, lightning, extreme temperatures, and not subjected to misuse, neglect or accident. Upon prompt written notice of and determination that such defect is covered under the foregoing warranty, INFRAMARK's responsibility is limited to correction of the defect by, at INFRAMARK's option, repair or replacement of the defective part, parts, or services. *Unless stated elsewhere herein, INFRAMARK provides no warranty of product performance or process results. The foregoing warranties are exclusive and INFRAMARK hereby disclaims all other warranties of any kind, including any implied warranty of merchantability or fitness for a particular purpose.* The warranties provided herein shall not apply to any Client product which shall have been; (a) repaired or altered other than by Client or the Client's personnel, representatives, or agents; (b) subjected to physical or electrical abuse or misuse; or (c) operated in any manner inconsistent with the

6. Shipment and Loss or Damage to Goods and Materials: All shipments will be made F.O.B. shipping point unless otherwise specified herein. In the absence of specific instructions, INFRAMARK will select the carrier. Title to and risk of loss for the material shall pass to the Client upon delivery to the carrier or delivery service. Materials held for the Client or stored for the Client shall be at the risk and expense of the Client. Title and risk of loss for all parts, materials, and equipment provided hereunder shall pass when such parts, materials, and equipment are shipped.

7. Software. Software created on this project by INFRAMARK is owned by INFRAMARK. If noted in the scope of work, INFRAMARK may authorize use of this software inside the Client's organization only. Authorized use includes ability to modify the software, by the Client at the Client's risk. Under no circumstance is the Client, agent or third-party contractor of the Client authorized to distribute or use software created by INFRAMARK at locations other than the Client's facilities.

8. Limitation on Damages. In no event shall either Party be liable under any circumstances for any special, consequential, indirect, or incidental damages arising out of or in any way connected with this Agreement or the services provided, including, but not limited to, damages for lost profits, anticipated sales, compensation, reimbursement, good will for expenditures, investments, leases, or any other commitments in connection with the business of Client, or damages to third parties. Except for liability arising out of INFRAMARK'S gross negligence or willful misconduct, INFRAMARK's total liability for any cause shall be limited to the compensation paid to INFRAMARK by the Client under this Agreement.

9. Cyber Security. INFRAMARK shall not be liable for any liabilities, losses, damages, expenses, fines, or penalties incurred by the Client or any third party as a result of a data security breach or other cyber security breach to the Client's computer systems, operating systems, and all other technological or information systems related to the Services provided hereunder, except to the extent such liability, loss, damage, expense, fine, or penalty is the direct result of INFRAMARK's willful or negligent acts or omissions.



Owner: Nash County, NC
Project: Northern Nash Water System
A&I Quote #: Q132939, Rev. 1



December 1, 2025
Quote Expiration
January 30, 2026

Bill of Materials and Labor

Qty	Tag/Loop	Description
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10. Client Information. If any information, opinions, recommendations, advice, or other work product or any data, information, procedures, charts, spreadsheets, logs, instruments, documents, plans, designs, specifications, operating manuals and specifications, customer data, billing information, regulatory filings, permits, authorizations, licenses, operation and maintenance records, or other records are provided by the Client or any third party acting on behalf the Client are provide to and used or relied on by INFRAMARK, INFRAMARK shall not be liable for any damages resulting directly or indirectly from such use and reliance.

11. No Third-Party Beneficiary. It is the explicit intention of the parties hereto, that no person or entity, other than the parties, is or shall be entitled to bring any action to enforce any provision of this Agreement against either of the parties, and the covenants, undertakings, and agreements set forth in this Agreement shall be solely for the benefit of and shall be enforceable only by the parties hereto or their respective permitted successors or assigns

12. Termination. This agreement may be terminated by INFRAMARK, in whole or in part, (a) whenever Client defaults in its performance in any manner and fails to remedy same within ten (10) days after receipt of notice setting forth the default. In the event of such termination, Client shall pay INFRAMARK for all services performed and all parts, materials, and equipment ordered by INFRAMARK up to the effective date of termination. Client may terminate this agreement if INFRAMARK is in default, provided that Client has provided INFRAMARK with written notice, including sufficient information regarding the alleged default, and INFRAMARK shall have thirty (30) days from the date of written notice to cure any such default.

13. Independent Contractor. The parties acknowledge that INFRAMARK is an independent contractor and is not an agent, partner, joint venturer, nor employee Client. Nothing shall operate to change or alter that relationship except further agreement between the parties in writing and specifically addressing the issue. Neither party shall have authority to bind or otherwise obligate the other in any manner nor shall either party represent to

14. Force Majeure. Under no circumstances shall either party be held liable for any delay or failure in performance resulting directly or indirectly by acts of nature, forces, or causes beyond its reasonable control, including, without limitation: internet, computer equipment, telecommunication equipment, other equipment, or electrical power failures; riots; insurrections; pandemics/epidemics; civil disturbances; fires; floods; storms; explosions; acts of God; war; governmental actions; actions, embargoes or blockades in effect on or after the date of this Agreement; orders or law of domestic or foreign courts or tribunals or other governmental authorities; loss of or fluctuations in heat, light, or air conditioning; or strikes, labor stoppages or slowdowns or other industrial disturbances, other than those involving the affected parties employees.





628 Rocky Fork Church Road
Sanford, NC 27332

919.775.7882 O
919.775.4772 F
www.sanfordcontractors.com

PROJECT: NORTHERN NASH WATER SYSTEM CONTRACT III, WATER LINES AND WELLS DWI Project No. H-SRP-D-17-0078

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL BID
	Baseboard Heaters @ Shepherd's Way	1	LS	\$ 2,700.00	\$ 2,700.00
					\$ -
	Contractor's Fee @ 5%				\$ 135.00
	Sub-total with Contractor's Fee				\$ 2,835.00
	Contractor's Bond (2%)				\$ 56.70
	Total w/ Bond & Contractor's Fee				\$ 2,891.70

New Baseboard Heaters to replace those at Shepherd's Way that do not work.



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PROJECT: NORTHERN NASH WATER SYSTEM CONTRACT III, WATER LINES AND WELLS DWI Project No. H-SRP-D-17-0078

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL BID
	Clearing at Wollett Site	1	LS	\$ 11,600.00	\$ 11,600.00
					\$ -
	Contractor's Fee @ 5%				\$ 580.00
	Sub-total with Contractor's Fee				\$ 12,180.00
	Contractor's Bond (2%)				\$ 243.60
	Total w/ Bond & Contractor's Fee				\$ 12,423.60

Owner requested that the rear of the Wollett Mill Well Site be cleared for better maintenance.



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919.775.4772 F
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PROJECT: NORTHERN NASH WATER SYSTEM CONTRACT III, WATER LINES AND WELLS DWI Project No. H-SRP-D-17-0078

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL BID
	Install Soft Starter Panel at Wollett Mill Site CRU Quote is attached	1	LS	\$ 7,373.10	\$ 7,373.10
	Soft Starter Panel			\$5,873.10	
	Wilson Rhodes Electrical			\$1,500.00	
	Total			\$7,373.10	\$ -
	Contractor's Fee @ 5%				\$ 368.66
	Sub-total with Contractor's Fee				\$ 7,741.76
	Contractor's Bond (2%)				\$ 154.84
	Total w/ Bond & Contractor's Fee				\$ 7,896.59

Duke Energy would not provide power service to the site without a "soft start" device for the well pump motor. This was not part of the original scope of work.



Visit us @ crupumps.com

2000 Boone Trail Rd.
Sanford NC 27330

Phone: 919-775-2463
Fax: 919-708-7232

QUOTATION

January 9, 2026

Mr. Scott Mizelle
Mizelle Construction Service Inc.
1311 Elkhorn Rd
Garner, NC 27529

RE: Wollett Mill Soft Start

Dear Mr. Mizelle,

Charles R. Underwood Inc. (CRU) is pleased to provide the following quote for your consideration on the above referenced project:

Scope of Services

- Benshaw MX4PB Soft Starter w/ EMX4i Technology
 - 225A Circuit Breaker
 - NEMA4 Enclosure
 - 50HP, 240V Heavy Duty – 130A Max
 - Max Amp Rating: 450% for 30 Seconds, 1.25 Service Factor

Cost.....\$5,125 plus tax & freight

Notice: This quote is based on today's material and product pricing. Ordinarily, our quotes are valid for 30 days. However, due to recent escalations in the cost of raw materials and products, we reserve the right to adjust our pricing at the time of award and throughout the project to reflect actual cost increases as they are incurred. Any price changes will be communicated as promptly as possible.

Disclaimers / Conditions:

1. Only the services listed and implied above are included
2. Price does not include any applicable sales tax or freight
3. Standard (1) one-year manufacturer's warranty on all new material
4. Standard payment terms are net 10 days

Acceptance:

A purchase order number must be issued, or a copy of this quotation must be signed and returned to our office for us to begin work on this project.

Accepted by: _____ **Date:** _____ **P.O. #:** _____

As always, we appreciate the opportunity to work with you on this project. If we can be of further service or if you have any questions, please contact us.

Respectfully yours,

Brandon Hudson

Charles R. Underwood, Inc.
Project Manager
O: 919-775-2463
C: 910-632-3900



628 Rocky Fork Church Road
Sanford, NC 27332

919.775.7882 O
919.775.4772 F
www.sanfordcontractors.com

PROJECT: NORTHERN NASH WATER SYSTEM CONTRACT III, WATER LINES AND WELLS DWI Project No. H-SRP-D-17-0078

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL BID
	Install Four Fire Hydrants at at Wollett Mill Site Ferguson Quote is attached Materials \$9,015.75 Labor & Equipment \$3,750.00 Total \$12,765.75		1 LS	\$ 12,765.75	\$ 12,765.75
					\$ -
	Contractor's Fee @ 5%				\$ 638.29
	Sub-total with Contractor's Fee				\$ 13,404.04
	Contractor's Bond (2%)				\$ 268.08
	Total w/ Bond & Contractor's Fee				\$ 13,672.12

Addition of hydrant inside the site to allow closed loop testing of the well pump and treatment equipment. The original plan was to use an existing hydrant on the new main to be extended to the site; however, prior to this project, the main had been extended by the Owner and was in service. We can not flush raw water through the distribution system.

FERGUSON
WATERWORKS
 209 INTERNATIONAL DRIVE
 MORRISVILLE, NC 27560-8411

Please contact with Questions: 919-465-7446

MIZELLE CONSTRUCTION SVCS INC
 NORTHERN NASH WATER
 1311 ELKHORN RD
 GARNER NC 27529-3774

INVOICE NUMBER	TOTAL DUE	CUSTOMER	Item 19.
2388243	\$9,015.75	102911	

**PLEASE REFER TO INVOICE NUMBER WHEN
 MAKING PAYMENT AND REMIT TO:**

FERGUSON WATERWORKS #1856
 PO BOX 100286
 ATLANTA, GA 30384-0286

MASTER ACCOUNT NUMBER: 320581

SHIP TO:

COUNTER PICK UP
 209 INTERNATIONAL DRIVE
 MORRISVILLE, NC 27560-8411

SHIP WHSE. 1856	SELL WHSE. 1856	TAX CODE NC92	CUSTOMER ORDER NUMBER PER MR. DAKOTA SMITH	SALESMAN CWM	JOB NAME NORTHERN NASH WATER	INVOICE DATE 01/12/26	BATCH 10 113721
--------------------	--------------------	------------------	---	-----------------	---------------------------------	--------------------------	-----------------------

ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	UM	AMOUNT
6	6	RGRAPIPU	6 GRIP RNG ACCY PK F/ IPS PVC	132.420	EA	794.52
4	4	RGRAPDIU	6 GRIP RNG ACCY PK F/ DI/C900	132.420	EA	529.68
1	1	AFC2506MMLAOL	6 DI MJ RW OL GATE VLV L/A	1324.350	EA	1324.35
1	1	AFCMK73LAOLP	4-1/2 VO MK73 HYD 4'0 OL L/A	4275.680	EA	4275.68
20	20	AFT350PU	6 CL350 CL DI FASTITE PIPE	34.800	FT	696.00
2	2	MJLSLAU	6X12 MJ C153 LONG SLV L/A	219.780	EA	439.56
1	1	MJTLAU	6 MJ C153 TEE L/A	346.500	EA	346.50
INVOICE SUB-TOTAL						8406.29
TAX						609.46
Wake Co.						

 LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION. PRODUCTS WITH *NP IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.

Looking for a more convenient way to pay your bill?

Log in to **Ferguson.com** and request access to Online Bill Pay.



TERMS: NET 10TH PROX	ORIGINAL INVOICE	TOTAL DUE	\$9,015.75
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All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH.



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919.775.4772 F
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PROJECT: NORTHERN NASH WATER SYSTEM CONTRACT III, WATER LINES AND WELLS DWI Project No. H-SRP-D-17-0078

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL BID
	Concrete Slab at Rollup Door at Wollett Mill Building Materials \$1,000.00 (4CY Concrete, Rebar, Forms) Labor & Equipment \$2,500.00 Total \$3,500.00	1	LS	\$ 3,500.00	\$ 3,500.00
					\$ -
	Contractor's Fee @ 5%				\$ 175.00
	Sub-total with Contractor's Fee				\$ 3,675.00
	Contractor's Bond (2%)				\$ 73.50
	Total w/ Bond & Contractor's Fee				\$ 3,748.50

A slab is added at the roll up door to aid in deliveries and to help staff roll chemicals and supplies into the treatment building.

Nash County
Commissioner's Agenda Information Sheet
Date: Monday, March 2, 2026

Page 1 of 1
Attachments: No

Item: Board Approval to put Public Safety Warehouse out to Bid

Initiated By: Jonathan Boone, Deputy County Manager

Action Proposed: Approve or Deny the Request

Description:

The Capital Projects Committee is seeking Board approval to put the Public Safety Warehouse out to bid. The project is a 20,000 square foot building located off Winstead Street, Nashville, adjacent to the county's existing maintenance facility. The facility will be constructed utilizing \$2.1 million provided by a state directed grant.

It is important for the Board to understand that currently, these funds must be expended by June 30, 2026.

Nash County
Commissioner's Agenda Information Sheet

Date: Monday, March 2, 2026

Page 1 of 2
 Attachments: No

Item: Hurricane Matthew HMGP Buyout Program
 Grant Project Ordinance Closeout

Initiated By: Nikki Stanton, Finance Officer

Action Proposed: Closeout Grant Project Ordinance

Description:

On April 25, 2018 FEMA awarded Nash County with \$ 516,912 in funds for the Hurricane Matthew Buyout Program. This project authorized Nash County to acquire and demolish three (3) properties that were located in a flood zone and experienced damage caused by flooding of the Tar River from Hurricane Matthew. Federal funding share was \$387,684 and State provided the remaining \$ 129,228. The project expended \$ 365,809. A reimbursement of \$344,885 was received, leaving \$ 20,924 as a receivable. This amount was not received. NC Department of Public Safety sent a letter of programmatic closure for this project on April 25, 2025. At this time, all remaining funds were de-obligated.

For this project to be closed, an appropriation of fund balance in the amount of \$ 20,924 will be needed and is included on the budget amendment to be presented later.

Action Requested:

Approve the attached Grant Project Ordinance Closeout

**NASH COUNTY, NC
HURRICANE MATTHEW HMGP BUYOUT PROGRAM
GRANT PROJECT ORDINANCE CLOSEOUT**

BE IT ORDAINED BY THE Nash County Board of Commissioners that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following Grant Project Ordinance is hereby amended:

Section 1. The project authorized is the Hazard Mitigation Grant Program (Acquisition DR-4285) described in the work statement contained in Grant Agreement HMGP-4285-007 between the County of Nash and the North Carolina Department of Public Safety, Division of Emergency Management. This program is more familiarly known as the Hurricane Matthew HMGP Buyout Program.

Section 2. The officers of this unit are hereby directed to proceed with the grant project within the terms of the grant documents, the rules and regulations of the North Carolina Department of Public Safety, the North Carolina Emergency Management Act, FEMA and the budget contained herein.

Section 3. The following revenues are amended for this project:

		Original	Amended
0930615-445037	NC Department of Public Safety D-4285 Hurricane Matthew HMGP	516,912	344,885
0930615-498100	General Fund - Fund Balance	0	<u>20,924</u>
		516,912	365,809

Section 4. The following expenditures are projected:

0934985-519903	Administration	26,250	8,861
0934985-535907	Acquisition	<u>490,662</u>	356,948
		516,912	365,809

Section 5. The Finance Officer is hereby directed to maintain within the Grant Project Fund sufficient specific detailed accounting records to provide the accounting to the grantor agency required by the Grant Agreement and Federal and State regulations.

Section 6. Funds will be requisitioned from the State after submission of documentation. Compliance with all federal and state procurement regulations is required.

Section 7. The Finance Officer shall report quarterly on the financial status of each project element in Section 4 and total revenues received or claimed.

Section 8. Copies of this Grant Project Ordinance shall be made available to the Budget Officer and the Finance Officer for direction in carrying out this project.

Adopted this 2nd day of March 2026.

Marvin C. Arrington, Chairman

ATTEST:

Janice Evans, Clerk to the Board

Nash County
Commissioner's Agenda Information Sheet
Date: Monday, March 2, 2026

Page 1 of 2
Attachments: No

Item: State Acquisition Relocation Funds Buyout Program
Grant (SARF) Project Ordinance Closeout

Initiated By: Nikki Stanton, Finance Officer

Action Proposed: Closeout Grant Project Ordinance

Description:

February 4, 2019 the County Commissioners authorized the County Manager and Planning Director to execute documents related to the 2019 State Acquisition Relocation Fund Program in conjunction with the Hurricane Matthew Acquisition Buyout Program.

This program through NC Emergency Management was to assist Hurricane Matthew Buyout participants with relocation benefits in addition to the purchase of the home.

The project expended \$ 63,327. A reimbursement was not received, leaving \$ 63,327 as a receivable. NC Department of Public Safety sent a letter of programmatic closure for this project on April 25, 2025. At this time, all remaining funds were de-obligated.

For this project to be closed, an appropriation of fund balance in the amount of \$ 63,327 will be needed and is included on the budget amendment to be presented later.

Action Requested:

Approve the attached Grant Project Ordinance Closeout.

**NASH COUNTY, NC
STATE ACQUISITION RELOCATION FUNDS BUYOUT PROGRAM
GRANT PROJECT ORDINANCE CLOSEOUT**

BE IT ORDAINED BY THE Nash County Board of Commissioners that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following Grant Project Ordinance is hereby amended:

Section 1. The project authorized is the Disaster Recovery Hazard Mitigation State Acquisition Relocation Funds Buyout Program described in the work statement contained in Grant Agreement MOA# DRA5369-007 between the County of Nash and the North Carolina Department of Public Safety, Division of Emergency Management. This program is more commonly known as the SARF Relocation Program.

Section 2. The officers of this unit are hereby directed to proceed with the grant project within the terms of the grant documents, the rules and regulations of the North Carolina Department of Public Safety, the North Carolina Emergency Management Act, FEMA and the budget contained herein.

Section 3. The following revenues are amended for this project:

		Original	Amended
0930619-445055	NC Department of Public Safety SARF MOA#DRA5369-007	63,327	0
0930619-498100	General Fund - Fund Balance	<u>0</u>	<u>63,327</u>
		63,327	63,327

Section 4. The following expenditures are projected:

0934986-539905	Relocation	<u>63,327</u>	<u>63,327</u>
		63,327	63,327

Section 5. The Finance Officer is hereby directed to maintain within the Grant Project Fund sufficient specific detailed accounting records to provide the accounting to the grantor agency required by the Grant Agreement and Federal and State regulations.

Section 6. Funds will be requisitioned from the State after submission of documentation. Compliance with all federal and state procurement regulations is required.

Section 7. The Finance Officer shall report quarterly on the financial status of each project element in Section 4 and total revenues received or claimed.

Section 8. Copies of this Grant Project Ordinance shall be made available to the Budget Officer and the Finance Officer for direction in carrying out this project.

Adopted this 2nd day of March 2026.

Marvin C. Arrington, Chairman

ATTEST:

Janice Evans, Clerk to the Board

Nash County
Commissioner's Agenda Information Sheet
Date: Monday, March 2, 2026

Page 1 of 2
Attachments: No

Item: Detention Facility Renovations and Expansion –
Capital Project Ordinance Amendment 10

Initiated By: Nikki Stanton, Finance Officer

Action Proposed: Approve Project Ordinance Amendment

Description:

The attached project ordinance amendment is submitted for approval to budget \$61,505 for Phase 1 of the Detention Facility Renovation Project. Funding is being transferred from the General Fund- Fund Balance to cover BDA and installation of the equipment for the Detention Center and Tunnel to the Courthouse.

**NASH COUNTY, NC
DETENTION FACILITY RENOVATIONS AND EXPANSION
CAPITAL PROJECT ORDINANCE
AMENDMENT 10**

BE IT ORDAINED BY THE Nash County Board of Commissioners that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following Capital Project Ordinance is hereby amended:

Section 1. The project authorized is the Detention Facility Renovations and Expansion Capital Project for the purpose of renovations to the existing Nash County Detention Facility and new construction.

Section 2. The officers of this unit are hereby directed to proceed with the capital project within the terms of this ordinance and all rules and regulations within North Carolina General Statutes as it pertains to capital projects, grant projects, and the budget contained herein.

Section 3. The following revenue is anticipated for this project:

		Amendment 9	Amendment 10
1480600-498100	Transfer from General Fund	\$ 4,122,098	\$ 4,183,603
1480600-492192	Proceeds from Debt	\$ 16,000,000	\$ 16,000,000
1480600-433010	Sales Tax	\$ 356,615	\$ 356,615
1480600-483100	Investment Earnings	\$ 22,042	\$ 22,042
1480600-483139	Transfer from ARPA Interest	\$ 58,100	\$ 58,100
	Total	\$ 20,558,855	\$ 20,620,360

Section 4. The following expenditures are projected:

1484323-559110	Architectural/Professional Services	\$ 909,126	\$ 909,126
1484323-557003	Surveying and Geo Technical Services	\$ 29,952	\$ 29,952
1484323-559120	Legal/Administrative Services	\$ 125,000	\$ 125,000
1484323-559005	Construction- New Structure	\$ 19,494,777	\$ 19,556,282
	Total	\$ 20,558,855	\$ 20,620,360

Section 5. The Finance Officer shall report periodically on the financial status of each project element in Section 4 and total revenues received or claimed.

Section 6. The County Manager shall have the authority to approve incidental change orders up to \$25,000 per occurrence within the budgeted project.

Section 7. Copies of this Capital Project Ordinance shall be made available to the Budget Officer and the Finance Officer for direction in carrying out this project.

Adopted this 2nd day of March 2026.

Marvin C Arrington, Chairman

ATTEST:

Janice Evans, Clerk to the Board

Nash County
Commissioner's Agenda Information Sheet
 Date: Monday, March 2, 2026

Item: Budget Amendments
 Initiated By: Nikki Stanton, Finance Officer
 Action Proposed: Approval Requested

The following budget amendments are presented for the Board's consideration for Fiscal Year 2025-2026:

1) General Fund Transfer

This budget amendment is to budget general fund, fund balance appropriation for the County to close out the Hurricane Matthew (HMGP) Buyout Program Grant Project Ordinance.

	Revenue:		
0100991-499100	Fund Balance Appropriation	20,924	Incr
	Expenditure:		
0109500-598093	Transfer to Hurricane Matthew	20,924	Incr

2) General Fund Transfer

This budget amendment is to budget general fund, fund balance appropriation for the County to close out the State Acquisition Relocation Funds (SARF) Buyout Program Grant Project Ordinance.

	Revenue:		
0100991-499100	Fund Balance Appropriation	63,637	Incr
	Expenditure:		
0109500-598093	Transfer to SARF	63,637	Incr

3) Insurance Proceeds

This budget amendment makes funds available received from the Department of Justice Federal Asset Forfeiture account for law enforcement training.

	Revenue:		
0290600-443121	Federal Asset Forfeiture DOJ	25,000	Incr
	Expenditure:		
0294310-531200	Travel and Training	25,000	Incr

4) Senior Services

This budget amendment is to budget additional grant funds for the Medicare Improvements for Patients and Providers Act (MIPPA). No County funds are required.

	Revenue:		
0100213-487807	MIPPA Grant	4,814	Incr
	Expenditure:		
0105816-526000	MIPPA Grant	4,814	Incr

5) Senior Services

This budget amendment is to budget additional grant funds for the Senior Health Insurance Information Program (SHIIP). No County funds are required.

	Revenue:		
0100213-487808	SHIIP Grant	7,442	Incr
	Expenditure:		
0105815-512600	SHIIP PT Salaries	3,000	Incr
0105815-518100	SHIIP FICA Expense	230	Incr
0105815-526000	SHIIP Supplies	4,212	Incr
		7,442	

6) General Fund Transfer

This budget amendment is to budget general fund, fund balance appropriation for the County match, previously approved Accessible Parks Grant project ordinance.

	Revenue:		
0100991-499100	Fund Balance Appropriation	100,000	Incr
	Expenditure:		
0109500-598125	Transfer to Accessible Parks Grant	100,000	Incr

7) Veteran Services

This budget amendment is to budget funding from Veterans Grant revenue to Veterans Services.

	Revenue:		
0100213-458232	Veteran Service Grant	20,000	Incr
	Expenditure:		
0105820-563000	Veteran Services	20,000	Incr

8) Detention Center Facility Renovation

This budget amendment is to budget general fund, fund balance to cover BDA and installation of the equipment for the Detention Facility Renovation.

	Revenue:		
0100991-499100	Fund Balance Appropriation	61,505	Incr
	Expenditure:		
0109500-598148	Transfer to Detention Renovation	61,505	Incr

Nash County
Commissioner's Agenda Information Sheet
 Date: Monday, March 2, 2026

Page 1 of 2
 Attachments: Yes

Item: Board Appointments

Initiated By: Tia Foula, Assistant County Manager

Action Proposed: Approve or Deny Appointments

Description: The following board appointments and vacancies are presented for the Board's consideration:

Consolidated Health and Human Services Board

Please consider the appointment of **Dr. Michaela Thorne** to the Consolidated Health and Human Services Board. Dr. Thorne is eligible, willing, and recommended for appointment and would succeed her mother, Dr. Doris Thorne, in the designated dentist position. Her application is included in the Board packet for your review. If approved, her four-year term will expire April 30, 2030.

Please also consider the appointment of **Mary E. Strickland** to the Consolidated Health and Human Services Board. Ms. Strickland serves as Chief Nursing Officer at NC Health Nash and is eligible, willing, and recommended for appointment. Although a nurse by profession, she will fill the public member vacancy previously held by Jeannette Pittman. Her application is included in the Board packet for your review. If approved, her four-year term will expire April 30, 2030.

Current Discipline-Specific Vacancies

The following positions remain vacant on the Health and Human Services Board:

- Engineer
- Veterinarian
- Psychiatrist
- Psychologist

Members of the public are encouraged to submit the names and contact information of qualified candidates for consideration.

Agriculture Advisory Board

There is currently a vacancy on the Agriculture Advisory Board. This board is essential in supporting and advocating for agricultural interests within Nash County. Filling vacancies with knowledgeable and engaged individuals will help the board continue its mission and effectively serve the community.

Members of the public are encouraged to submit the names and contact information of potential candidates for consideration.

Braswell Memorial Library Board of Trustees

There is currently a Nash County vacancy on the Braswell Memorial Library Board of Trustees due to the departure of Ms. Linda Hardy.

The mission of Braswell Memorial Public Library is to nurture lifelong reading and learning, provide access to information, and promote community enrichment and achievement.

Commissioners are asked to identify and submit a recommendation to fill this vacancy.

Board of Adjustment

Please be advised that **Mr. Oscar Bruce**, Regular Member, has resigned from the Board of Adjustment due to mobility limitations following a medical procedure.

The Board will need to appoint a new Alternate Member #3 to fill the vacancy created by his resignation.

Mr. Bruce resides in Commissioner District #2 (Belfield), which is currently the only district not represented on the Board of Adjustment. It would be helpful for Commissioner Belfield to identify a prospective candidate in advance of the April meeting for the Board's consideration.