

2012

Citizen's Financial Report



Popular Annual Financial Report (PAFR)

Fiscal Year Ended June 30, 2012

Letter From Finance Officer

Dear Citizens of Nash County:

I am pleased to present the ninth edition of Nash County's Citizens' Financial Report also known as a Popular Annual Financial Report (PAFR) for the year ended June 30, 2012. This report is designed to provide accountability and transparency in the financial information of Nash County.

We are proud to once again receive all three of the Government Finance Officers' Association (GFOA) awards for local government finance:

- Certificate of Achievement for Excellence in Financial Reporting
- Award for Outstanding Achievement in Popular Annual Financial Reporting
- Distinguished Budget Presentation Award

All of these documents may be accessed through our website at www.co.nash.nc.us under Finance Department Documents or in our office located in the Claude Mayo Jr. Administration Building in Nashville, NC.

It is our belief that participation in GFOA award programs enhances our citizens' understanding of Nash County finances. Attaining these awards demonstrates our commitment to providing information of how public funds are managed consistent with the highest standards in governmental financial reporting.

This Citizens' Financial Report (PAFR) is designed to provide a summary view of the financial activities of the county. It is a high-level report for citizens who wish to learn more about Nash County's finances. All information in this report can be found in greater detail in the 2012 Comprehensive Annual Financial Report (CAFR) for the county. A full copy of the CAFR containing consolidated financial statements in conformity with generally accepted accounting principles (GAAP) is located on our website at www.co.nash.nc.us/Departments/Finance.aspx as well as in our office. While the financial data in this report conforms with GAAP, the statistical, economic and demographic data are taken from various sources and are not necessarily GAAP based. The CAFR was audited by an independent audit firm and received a clean or unqualified opinion, the best audit opinion possible.

As you review our Citizens' Financial Report, I invite you to share any questions, concerns or comments you may have.

Sincerely,



Lynne Hobbs
Director of Finance



Elected Officials and County Manager

Nash County is governed by a seven-member board of commissioners, elected by district for staggered four-year terms. The governing board is responsible for policy-making and enforcing ordinances, adoption of the annual budget, approving zoning and planning issues and other matters related to the health and welfare of the County.

The Board meets the first Monday of each month at 10:00 a.m. in the Claude Mayo, Jr. Administration Building in downtown Nashville. Meeting agendas are available online at www.co.nash.nc.us under the Commissioners' link.



Lou M. Richardson
District 1



Fred Belfield, Jr.
Vice Chairman
District 2



Billy Morgan
Chairman
District 3



Danny Tyson
District 4



J. Wayne Outlaw
District 5



Mary P. Wells
District 6



Robbie B. Davis
District 7



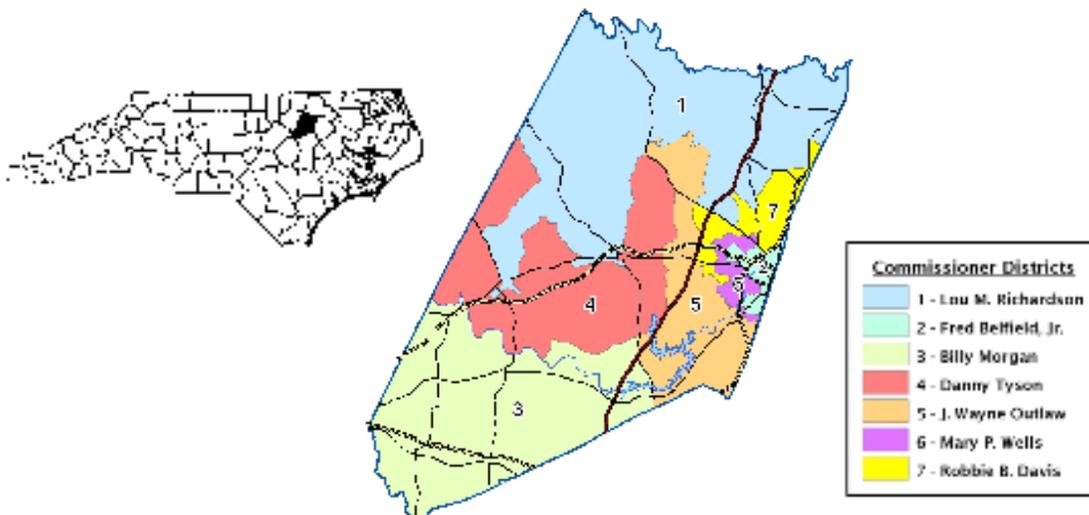
Robert M. Murphy
County Manager



Rosemary Dorsey
Asst. County Manager



Vince Durham
County Attorney



2012 Highlights

Financial information in this report has been summarized from Nash County's Comprehensive Annual Financial Report (CAFR) and includes a condensed statement of net assets and statements of activities. The statement of net assets presents information on all assets and liabilities of the County, with the difference between assets and liabilities reported as net assets. The statement of activities presents information on all revenues and expenses of the County and the change in net assets. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net

cost of all functions of the County. Because this information is summarized this report is not prepared in accordance with generally accepted accounting principles.

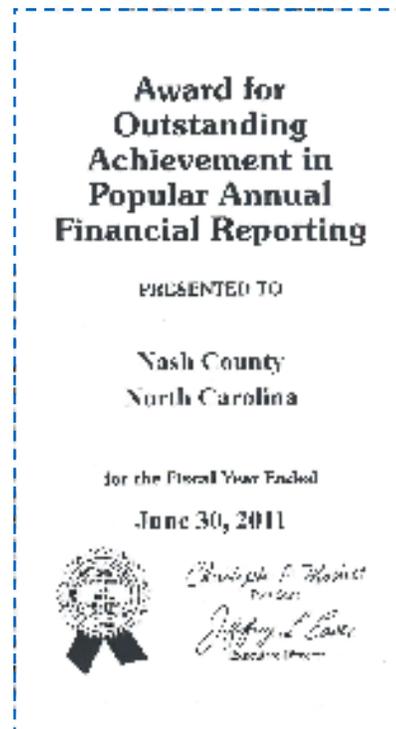
Governmental activities financed by the County include general government, public safety, transportation, economic and physical development, human services, cultural and education. Business-type activities financed by user charges include water and sewer services, solid waste disposal, and convenience center sites.

Nash County was established in 1777 when Edgecombe County was divided by an act of the North Carolina General Assembly. The county has 11 cities and towns, the largest being Rocky Mount, and a population of 96,533.

- The area continues to suffer economically like the rest of the state and nation as unemployment remains high at 12.6%, a slight decrease of 0.1% from prior year.
- New home starts rose from 112 units to 138 units in fiscal year 2011-12 reflecting a 8% increase.
- Bond rating maintained by Standard & Poor's at AA-; and Aa2 with Moody's.

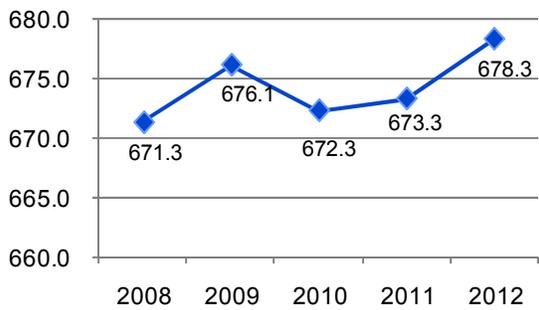
The Government Finance Officers Association of the United States and Canada (GFOA) has given Nash County an Award for Outstanding Achievement in Popular Annual Financial Reporting for its *Citizen's Financial Report* for the fiscal year ended June 30, 2011. This is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award of Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, the contents of which conform to program standards of creativity, presentation, understandability and reader appeal. The Award is valid for a period of one year only. We believe our current report continues to meet Award Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

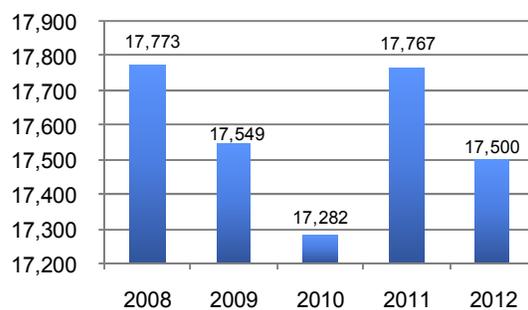


Nash County At A Glance

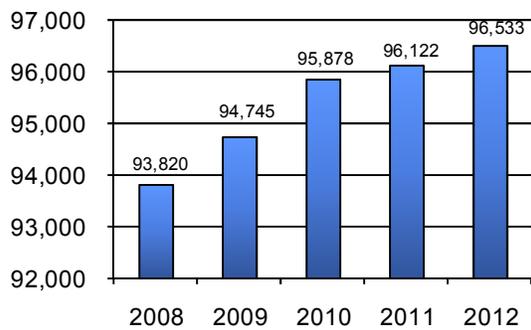
Nash County Employees 2008 - 2012



School Enrollment 2008 - 2012



Nash County Population 2008-2012

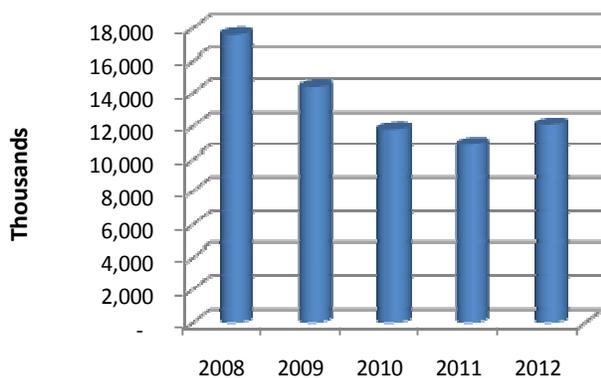


(Estimates based on prior census)

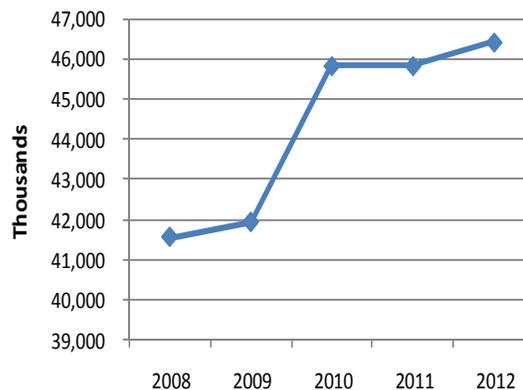
Nash County Principal Employers

1. Nash-Rocky Mount Schools
2. Hospira, Inc.
3. Nash Health Care Systems
4. RBC Bank
5. Consolidated Diesel
6. Universal Leaf North America NC
7. City of Rocky Mount
8. Nash County
9. McLane Company, Inc.
10. Kaba Ilco-Unican Corporation

General Government Sales Tax Revenue 2008-2012



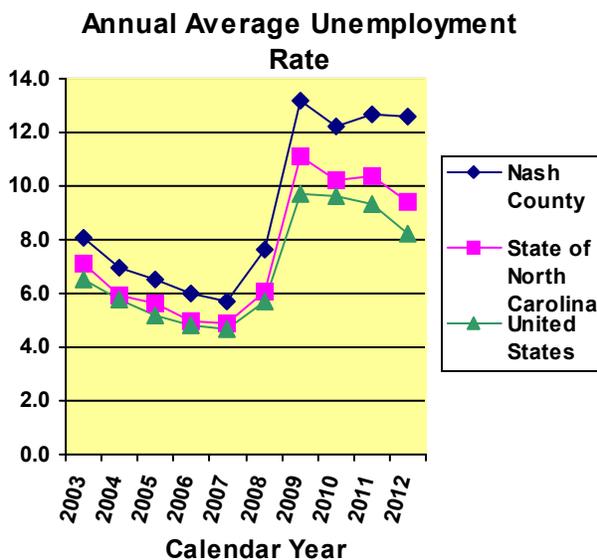
General Government Property Tax Revenue 2008-2012



Economic Overview

Local Economy

Nash County continues to feel the lingering effects of a very sluggish economy with the local unemployment numbers remaining basically unchanged June 2011 (12.7%) to June 2012 (12.6%). The loss of several retail companies and layoffs in banking contributed to this. A positive sign in the economy is an 8% increase in new housing units from 112 in 2011 to 138 in 2012.



Economic and Community Development Business & Industry:

Local industry expansions are helping ease the burden of the continued economic downturn with Hospira, a local pharmaceutical company creating 200 new jobs and a capital investment of \$85 million over three years. In addition, the area is being steadily marketed to both industrial and retail developers.

Community Programs: Housing and Community Development programs FY 2011-12 included start up of three major Community Development Block Grants (CDBG) totaling nearly \$2 million. In the Mamie Lane CDBG project, one housing rehabilitation is complete and a second is under contract; one replacement home is under construction and 18 Emergency Repairs completed. Engineering specification for street and drainage construction are under review. Nash County's

2010 CDBG Scattered Site Housing Program has completed 7 Emergency Repairs, one replacement home is under construction and a second is under contract. In the 2010 CDBG Economic Recovery Grant (Drake Community Building), site design is complete and construction bids have been received and a contract award is pending for early in FY 2012-13.

In 2011, Nash County was awarded a Single Family Rehabilitation Program (SFR), funded through NC Housing Finance Agency, to perform general repairs and energy-efficiency upgrades to three dwellings. Repairs were initiated very quickly and the grant was expanded in 2012 to include an additional 6 units, securing over \$250,000 in additional grant repair funds for Nash County homeowners.

Nash County completed and closed out a 2010 Urgent Repairs Program (URP10), assisting 12 homeowners, with repairs to roofs, HVAC, floors, well/septic system improvements or accessibility modifications. Nash County has been awarded a 2012 Urgent Repair (URP12) grant to assist 13 additional homeowners during 2012-13.



Before photo of CDBG Scattered Site Program home



After photo of CDBG Scattered Site Program home

Economic Overview

Future Development: Nash County owns 145+ acres of general industrial property near the southeast quadrant of Interstate 95 and East NC 97. The property is available for future industrial development. Water and natural gas are already accessible along the NC 97 corridor and sewer can be extended once an industry is identified.

As of the printing of this report, a prospective client that had been previously identified is no longer considering the site.

Agriculture: Approximately 85,000 acres (43%) of Nash County's total land area is committed to crop and livestock production. In 2011 estimated cash receipts for Nash farmers exceeded \$189 million, ranking Nash 12th among all North Carolina counties. Nash ranks 3rd in production of flue cured tobacco with growers planting 8,902 acres in 2012. Nash ranks 2nd in sweet potato production as growers reported planting 8,183 acres. Nash's largest crop acreage is planted in soybeans, expanding to 29,647 acres in 2012. Increasing world stocks of cotton caused Nash farmers to

drastically reduce 2012 plantings to include only 10,359 acres.



Historically record-breaking high feed grain prices (corn, soybeans, and wheat) have benefited local grain growers. However, Nash poultry, beef and swine producers experienced some difficulties coping with the resulting

high livestock feed costs. This profoundly affects Nash where the 2011 estimated poultry and livestock sales makeup 40% of all farm cash receipts. Local small farms are benefitting the most from the county-managed regional farmers market in Rocky Mount, NC. This farmers market welcomed more than 34,000 customers in 2012 with 79 farmers selling their products there. Nash estimated farm cash receipts for 2012 are not yet available. However, \$200 million is likely.



Major Initiatives

Middlesex Corporate Center

The County continues to develop and market the Middlesex Corporate Center. This 300+ acre industrial park is situated in a prime location on one of the County's major transportation corridors (US 264 By-Pass) and within minutes of the Triangle. The first occupant is the Powell Clinic which is affiliated with Nash Health Care Systems. This is the first clinic to offer primary care services in the southern area of the County. In addition, the facility houses meeting space available for community use.



Middlesex Corporate Park

Adjacent to US 264 By-Pass and NC South 231
(Black arrows designate undeveloped portions of the park with Powell Clinic located near the park entrance.)



Major Initiatives

Backup 911 Center

Nash County was awarded a grant in the amount of \$1,227,009 from the NC 911 Board in September of 2010 to cover the equipment for a backup 911 center. The backup 911 center is located in the new multi-use Emergency Services Facility located at 444 Parkland Drive in Rocky Mount. This is a fully functional backup center with 7 independent workstations. The center has on-site servers that are connected to the primary servers in Nashville and a backup Uninterruptible Power Supply to provide power until the 150kw generator comes on line. The facility also serves as an EMS station and has bedrooms, a kitchen, office space, day room and an exercise room. The plan by 911 Administrators is to conduct monthly drills by



evacuating the primary center and re-locating to the backup center. Several of these tests have been performed successfully and the backup center was up and functioning in less than 15 minutes.

New County Website

Nash County will be launching a new user-friendly, more interactive website soon. The site has a calendar feature, a "notify me" module for citizen subscribers, more social media

links and an emergency alert feature for the public. All county financial reports will be easily accessed through the new site including the 2012 CAFR, 2012 PAFR and 2012-13 Budget Document.



Major Initiatives

Water and Sewer

The County water system is continuing to expand with the completion of the Phase 1, 2, and 3 water line projects. The Central Nash Water and Sewer District (CNWSD) has made significant progress this year in expanding its system (see map below for area being served). Construction of the final waterlines was completed on Phase 3 this year. The Phase 3 project also includes a new Operation and Maintenance Building to be located at the tank site adjacent to Coopers Elementary School with the design and bidding of the project completed this year. The building should be completed by early 2013. Design of the Phase 4 system was completed and the County bid the project in June (consisting of 60 miles of waterline, 550 services, a new pump station, and 0.25 MG elevated storage tank) will start construction shortly thereafter. Once complete, the CNWSD expansion will bring water across approximately 180 miles of roads and serve approximately 2,500 customers including areas south of Nashville, north of Bailey, and west of Rocky Mount in many rural areas across the County.

The County is in its second and third year of a long term operation and maintenance agreement with the Towns of Red Oak and Dortches to operate and manage the town's water and sewer

systems. The County is now in the planning phase to begin work on a customer recruitment project and preliminary engineering report to determine the feasibility of a rural water system to serve the Town of Red Oak and surrounding areas. This area will likely be the focus of the next phase of our water system expansion.

Central Nash Water & Sewer District



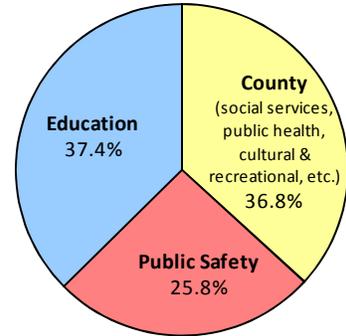
Property Taxes

The property tax rate following revaluation was set at \$0.67 per \$100 of valuation, lower than all our neighboring counties except Wake.

2011-12 Tax Rate

Nash	\$0.6700
Edgecombe	0.8600
Franklin	0.8725
Halifax	0.6800
Johnston.....	0.7800
Wilson	0.7300
Wake.....	0.5340

Where
did
my
taxes
go?



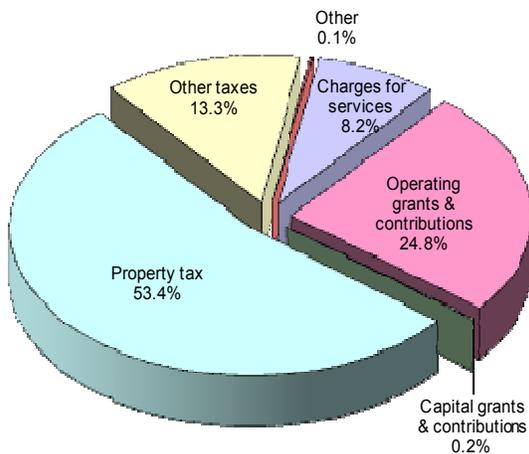
County Financials (Revenues)

The activity statement reports the financial activities of Nash County government as a whole. These activities are identified as either **Governmental or Business-type**. Governmental activities constitute the majority of the County's operations and are financed primarily by operating grants, taxes, charges for services, capital grants, and other intergovernmental revenues. Business-type activities, on the other hand, rely on user fees and other charges to wholly, or to a large extent, fund their operations.

Sources of Revenue are the monies received by the County from a variety of sources used to fund all services provided.

- *Charges for Services*—monies received from departments and agencies for fees paid by the public.
- *Operating Grants and Contributions*—monies to be used for general program operations.
- *Capital Grants and Contributions*—monies to be used for capital acquisitions.
- *Property Taxes*—revenue from real estate tax, personal property tax, and motor vehicle taxes.
- *Other Taxes*—primarily revenue from local sales taxes.
- *Other*—earnings on investments and all other miscellaneous receipts.

GOVERNMENTAL ACTIVITIES 2011-12 Revenues by Source



Where the Money Comes From:

Property Taxes	\$49,155,204
Operating Grants & Contributions ..	22,819,143
Other Taxes	12,291,587
Charges for Services.....	7,530,672
Capital Grants & Contributions	114,592
Other.....	155,937
Total	<u>\$92,067,135</u>

County Financials (expenditures)

Expenses are the monies spent to provide services to citizens.

Governmental Activities

- *General Government*—includes expenses incurred to operate the administrative offices of the Commissioners, County Manager, Finance, Human Resources, Tax, Attorney, Courthouse, Administration Building, Elections, Register of Deeds, Management Information Services, and Public Buildings.



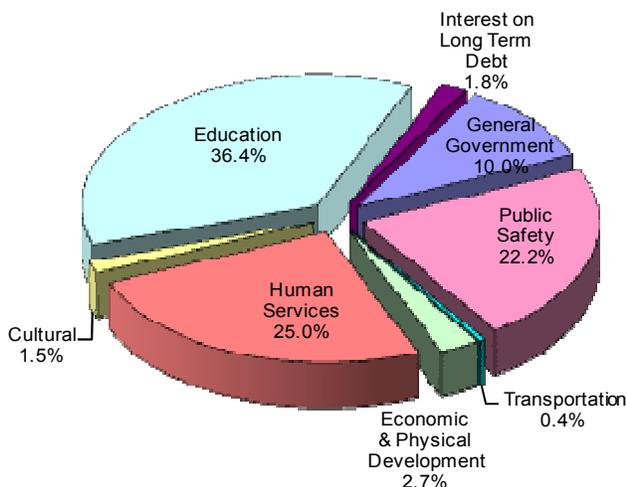
- *Public Safety*—includes the costs of the Sheriff, Detention Facility, Emergency Medical Service, Communications, Fire Services and Animal Control.

- *Transportation*—includes costs for Airport and Rural Operating Assistance Program.
- *Economic and Physical Development*—includes expenses for Planning and Zoning, Economic incentives, Cooperative Extension and Soil & Water Conservation.
- *Human Services*—expenses to provide various forms of services and assistance to individuals, children and families including Public Health, Environmental Health, Social Services, Aging, Juvenile and Low income Housing grants.
- *Cultural*—includes costs for local libraries and Parks & Recreation.
- *Education*—funding for current and capital expense for the local school system and community college.
- *Interest on long-term debt*—cost of debt financing for capital projects of the County

Business-type Activities

- *Water and Sewer*—costs to provide water/ sewer service to citizen and industry.
- *Solid Waste Disposal*—costs associated with operating a construction and demolition landfill, processing local waste, and operating manned waste collection facilities in rural areas of the county.

**GOVERNMENTAL ACTIVITIES
2011-12 Expenses by Function**



Where the Money Goes:

General Government.....	\$10,641,182
Public Safety	23,517,817
Transportation	408,779
Economic & Physical Development..	2,825,210
Human Services.....	26,592,421
Cultural.....	1,614,006
Education.....	38,579,408
Interest on Long Term Debt.....	1,904,239
Total.....	\$106,083,062

County Financials (Government-wide Financial Statements)

Government-wide financial statements provide financial information about the County as a whole. These statements distinguish between two types: governmental and business-type activities. Governmental activities generally are financed through taxes and other general revenue sources while business-type activities are financed in whole or in part by fees charged to external parties for the services provided.

The Statement of Activities presents information showing how the County's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (such as revenues pertaining to uncollected taxes or expenses pertaining to earned but unused vacation and sick leave).

Looking at the Statement of Activities at the right, the most significant variance in revenues is the decrease in operating grants as a result of prior year school construction funds through Lottery and bond proceeds.

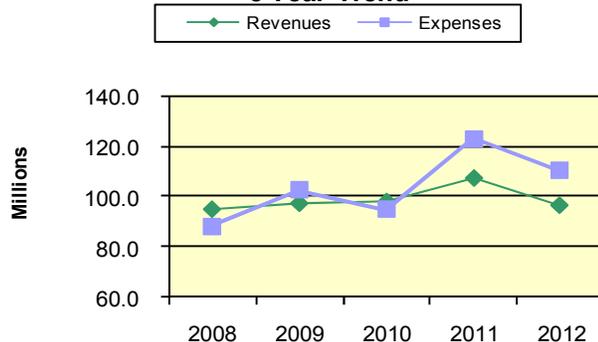
The most significant variance in expenses on the Statement of Activities is the decrease in Education due to capital projects for Rocky Mount High School, Southern Nash High School Fieldhouse and Middlesex Elementary School being completed. Public safety expenses increased with the completion of the Backup 911 Center which was funded with a state grant.



Statement of Activities Primary Government

	2012	2011	Change
Revenues:			
Program revenues:			
Charges for services	\$ 11,964,425	\$ 10,990,727	\$ 973,698
Operating grants	22,819,143	34,238,537	(11,419,394)
Capital grants	493,350	2,474,659	(1,981,309)
General revenues:			
Property taxes	49,155,204	48,435,467	719,737
Other taxes	12,291,587	11,024,348	1,267,239
Other	180,808	376,922	(196,114)
Total revenues	96,904,517	107,540,660	(10,636,143)
Expenses:			
General government	10,641,182	10,626,003	15,179
Public safety	23,517,817	22,184,889	1,332,928
Transportation	408,779	407,928	851
Economic and physical development	2,825,210	3,513,519	(688,309)
Human services	26,592,421	25,780,744	811,677
Cultural	1,614,006	1,703,861	(89,855)
Education	38,579,408	51,507,334	(12,927,926)
Interest on long-term debt	1,904,239	2,012,164	(107,925)
Water and sewer	1,964,639	2,179,225	(214,586)
Solid waste disposal	2,367,926	3,022,362	(654,436)
Total expenses	110,415,627	122,938,029	(12,522,402)
Change in net assets	(13,511,110)	(15,397,369)	1,886,259
Net assets, Beginning of Year	70,922,793	86,320,162	(15,397,369)
Net assets, End of Year	\$ 57,411,683	\$70,922,793	\$ (13,511,110)

**Revenues and Expenses
5 Year Trend**



County Financials (Government-wide Financial Statements)

The Statement of Net Assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, an increase or decrease in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The County's total net assets decreased \$13,511,110 for the fiscal year ended June 30, 2012. This decrease is attributable to the use of cash restricted for capital improvements, namely the Rocky Mount High School, Middlesex Elementary School, the EMS Station and County Storage building. Below are the three components of net assets and their respective fiscal year-end balances.

Invested in capital assets, net of related debt, represents \$24,663,808 of the County's total net assets for fiscal year 2012. This consists of land, buildings, improvements other than buildings, machinery, equipment, vehicles and construction in progress, net of accumulated depreciation, and reduced by any debt attributable to the acquisition, construction, or improvement of the assets. The County uses these capital assets to provide

services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted net assets account for \$7,856,837 of the County's total net assets for fiscal year 2012.

Statement of Net Assets Primary Government

	2012	2011	Change
Assets:			
Cash and cash equivalents	\$21,662,756	\$20,539,425	\$1,123,331
Investments	20,937,645	19,676,983	1,260,662
Receivables:			
Taxes receivable, net	3,872,817	3,696,540	176,277
Accounts receivable, net	5,848,260	5,043,836	804,424
Notes receivable	171,946	171,946	0
Prepaid items and other assets	16,696	14,575	2,121
Restricted - Cash and cash equivalents	4,047,590	22,168,767	(18,121,177)
Capital assets:			
Non-depreciable capital assets	22,380,764	23,846,790	(1,466,026)
Other capital assets, net of depreciation	52,423,339	49,169,796	3,253,543
Total assets	131,361,813	144,328,658	(12,966,845)
Liabilities:			
Accounts payable and accrued liabilities	4,159,364	5,647,639	(1,488,275)
Unearned revenue	68,258	47,442	20,816
Current portion of accrued landfill post-closure costs	25,000	25,000	0
Current portion of compensated absences	96,885	1,844,874	(1,747,989)
Current portion of long-term debt	10,624,140	3,261,539	7,362,601
Long-term liabilities:			
Accrued landfill post-closure costs	2,202,990	2,590,169	(387,179)
Non-current portion of long-term debt	46,318,112	53,352,819	(7,034,707)
OPEB liability	7,986,079	5,911,284	2,074,795
Unfunded pension obligation	628,489	583,955	44,534
Non-current portion of compensated absences	1,840,813	141,144	1,699,669
Total liabilities	73,950,130	73,405,865	544,265
Net Assets:			
Invested in capital assets, net of related debt	24,663,808	43,572,032	(18,908,224)
Restricted for:			
Stabilization by State Statute	5,437,046	4,672,780	764,266
Public safety	840,130	901,168	(61,038)
Human services	1,186,416	932,423	253,993
Education	180,983	0	180,983
Economic and physical development	79,406	58,757	20,649
Capital projects	132,856	132,856	0
Unrestricted	24,891,038	20,652,777	4,238,261
Total net assets	\$57,411,683	\$70,922,793	(\$13,511,110)

This component of net assets represents external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments or through constitutional provisions or enabling legislation.

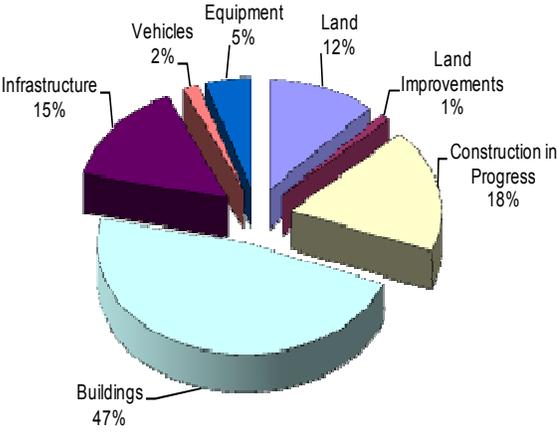
Unrestricted net assets account for \$24,891,038 of the County's total net assets for fiscal year 2012. This component of the County's total net assets may be used to meet the County's ongoing obligations to citizens and creditors.

Capital Assets

Capital Assets

As of June 30, 2012, the County's capital assets for its governmental and business-type activities amounted to \$52,423,339 in depreciable assets (net of depreciation, a method of allocating an asset's cost over its useful life) and \$22,380,764 in nondepreciable assets such as land and construction in progress. Depreciable assets include land improvements, buildings and improvements, machinery, equipment, and vehicles.

Capital Assets, net of depreciation 2012



Rocky Mount High School



Backup 911 Center



Middlesex Elementary School

Major projects in progress or completed in fiscal year 2012 include the following:

- Construction of Rocky Mount High School—\$24.9 million
- Construction of Middlesex Elementary School—\$7.3 million
- Central Nash Water & Sewer District—Phase III—\$4.4 million
- EMS Building—\$1.5 million
- Backup 911 Center—\$1.2 million (grant-funded)

Long-Term Liabilities and Debt

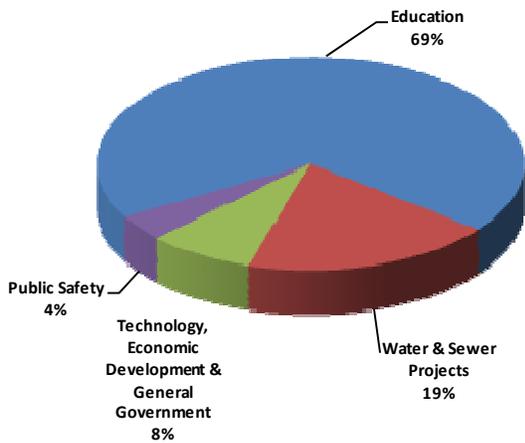
As of June 30, 2012, the County's long-term liabilities for its governmental and business-type activities were \$69,722,508 which includes long-term debt, compensated absences, other post-employment benefits and future landfill closure costs.

Credit Ratings Maintained by the County
 Aa2 Moody's Investors Services
 AA- Standard & Poor's



Nash County Storage Facility

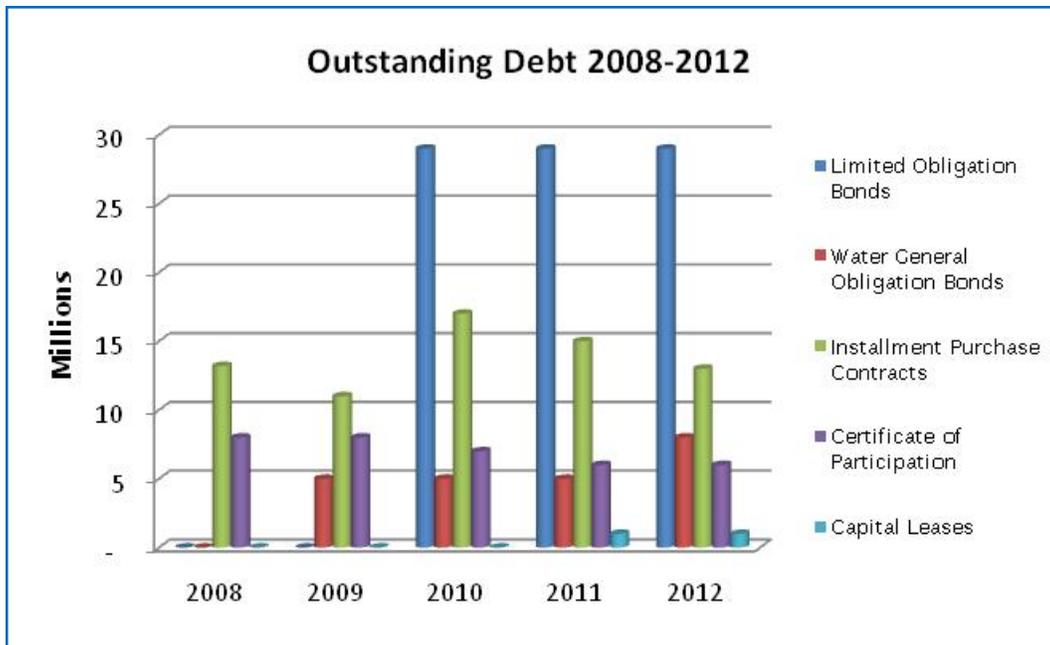
Uses of Outstanding Debt 2012



limited obligation bonds. These debt obligations are for Education (69%), Water and Sewer projects (19%), Public Safety (4%) and Technology, Economic Development and General Government (8%).

Nash County maintained its AA- rating from Standard and Poor's and its Aa2 rating by Moody's Investor Services. These stable bond ratings are a clear indicator of the County's sound financial condition.

Outstanding long-term debt of \$56,942,252 includes installment purchases, certificates of participation and



Directory of Officials and Areas of Service

Area of Service	Official	Phone Number
County Manager	Robert Murphy	(252) 459-9800
Assistant County Manager	Rosemary Dorsey	(252) 459-9800
Finance	Lynne Hobbs	(252) 462-2402
Human Resources	Sheila Freeman	(252) 459-9853
Tax	Jim Wrenn	(252) 459-9824
Management of Enterprise Technology Services	Bruce Harper	(252) 459-1235
Emergency Services	Brian Brantley	(252) 459-9805
Sheriff	Richard Jenkins	(252) 459-4121
Health Department	William Hill	(252) 459-9819
Social Services	Melvia Batts	(252) 459-9876
Planning	Nancy Nixon	(252) 459-9809
Utilities	Derek Hawkes	(252) 462-2613
County Services & Grants	Patsy McGhee	(252) 462-2434
Aging—Senior Center	Stacie Shatzer	(252) 459-7681
Elections	John Kearney	(252) 459-1350
Register of Deeds	Anne Melvin	(252) 459-9836
Soil Conservation	Valerie Harris	(252) 459-4115
Cooperative Extension	Charlie Tyson	(252) 459-9810
Parks & Recreation	Sue Yerkes	(252) 462-2447
Travel & Tourism	Molly Winstead	(252) 972-5080



Nash County
 120 W. Washington Street
 Suite 3072
 Nashville, NC 27856
 (252) 459-9800

For More Information

Visit Nash County's Website at www.co.nash.nc.us



The County's Website is your source for information about County services, policies and events 24 hours a day, seven days a week. Log on to www.co.nash.nc.us and find information on employment opportunities, Board of Commissioner agendas, meeting schedules, operating hours, tax information and much more.

Residents can also take advantage of many online services:

- Pay a tax bill
- Review your property information
- Find County departments on Facebook and Twitter
- Sign up for CodeRed alert system
- Use the online deed search
- View Instructional Videos
- Electronic Pre-Assessment Screening Services (ePASS)
- Access County forms . . . and more!

PREPARED BY NASH COUNTY
 FINANCE DEPARTMENT



This Popular Annual Financial Report was prepared by:

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