NORTHAMPTON COUNTY

TAX COLLECTION COMMITTEE

TREASURERS REPORT

TCC Meeting Date: **March 12, 2026**

*Prepared by: **Brad Flynn, NC TCC Treasurer***

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NORTHAMPTON COUNTY TAX COLLECTION COMMITTEE
TREASURERS REPORT

Time Period Covering **August 31, 2025 through December 31, 2025**

BEGINNING BALANCE (December 31, 2024)	**$ 27,515.20**
REVENUES	
Deposits	$ 28,127.37
Interest Earnings	$ 206.83
TOTAL REVENUE	**$ 55,849.40**
EXPENSES	
IT	$ -
Website	$ -
Audit Fees	$ -
Legal Fees	$ 26,798.37
Advertising	$ 317.66
Bank Service Charges	$ 273.32
Other General Government Admin	$ -
Professional Services	$ 6,834.19
Legislative Governing Body - Other	$ -
Insurance	$ 2,855.00
TOTAL EXPENSES	**$ 37,078.54**
ENDING BALANCE	**$ 18,770.86**
Uncleared Transactions as of 12/31/2025	$ -
FINAL ENDING BALANCE (December 31, 2025)	**$ 18,770.86**

SECTION -

NORTHAMPTON COUNTY TAX COLLECTION COMMITTEE
TREASURERS REPORT

Time Period Covering **January 1, 2026 through January 31, 2026**

BEGINNING BALANCE (December 31, 2025)	**$ 18,770.86**
REVENUES	
Deposits	$ -
Interest Earnings	$ 6.93
TOTAL REVENUE	**$ 18,777.79**
EXPENSES	
IT	$ -
Website	$ -
Audit Fees	$ -
Legal Fees	$ -
Advertising	$ -
Bank Service Charges	$ -
Other General Government Admin	$ -
Professional Services	$ -
Legislative Governing Body - Other	$ -
Insurance	$ -
TOTAL EXPENSES	**$ -**
ENDING BALANCE	**$ 18,777.79**
Uncleared Transactions as of 01/31/2026	$ (1,444.25)
New Transactions as of 01/31/2026	$ (3,792.13)
FINAL ENDING BALANCE (August 31, 2025)	**$ 13,541.41**

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02/18/26
Cash Basis

Northampton County TCC
Profit & Loss Budget vs. Actual
January through December 2025

	Jan - Dec 25	Budget	$ Over Budget	% of Budget
Income				
383.00 · PSD Assessments	25,000.00	25,000.00	0.00	100.0%
341.00 · Interest Earnings	191.77	205.76	-13.99	93.2%
389.00 · All Other Operating Revenue				
389.000 Miscellaneous	3,127.37			
Total 389.00 · All Other Operating Revenue	3,127.37			
Total Income	28,319.14	25,205.76	3,113.38	112.4%
Expense				
492.00 · Transfer to Operating Res. Fund	0.00	25,000.00	-25,000.00	0.0%
486.00 · Insurance	2,855.00	2,900.00	-45.00	98.4%
407.00 · IT				
407.42 · Website	600.44	2,800.00	-2,199.56	21.4%
Total 407.00 · IT	600.44	2,800.00	-2,199.56	21.4%
402.00 · Audit Fees	0.00	1,925.00	-1,925.00	0.0%
404.00 · Legal Fees	24,366.37	7,000.00	17,366.37	348.1%
406.00 · Other General Government Admin				
406.34 · Advertising	201.29	250.00	-48.71	80.5%
406.39 · Bank Service Charges	35.00			
406.00 · Other General Government Admin - Other	238.32	200.00	38.32	119.2%
Total 406.00 · Other General Government Admin	474.61	450.00	24.61	105.5%
400.00 · Legislative (Governing) Body				
400.31 · Professional Services	6,233.75	5,800.00	433.75	107.5%
Total 400.00 · Legislative (Governing) Body	6,233.75	5,800.00	433.75	107.5%
65100 · Other Types of Expenses				
Unclassifed Operating Expenses	0.00	1,586.24	-1,586.24	0.0%
Total 65100 · Other Types of Expenses	0.00	1,586.24	-1,586.24	0.0%
Total Expense	34,530.17	47,461.24	-12,931.07	72.8%
Net Income	**-6,211.03**	**-22,255.48**	**16,044.45**	**27.9%**

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02/18/26
Cash Basis

Northampton County TCC
Profit & Loss Budget vs. Actual
January through December 2026

	Jan - Dec 26	Budget	$ Over Budget	% of Budget
Income				
383.00 · PSD Assessments	25,000.00	25,000.00	0.00	100.0%
341.00 · Interest Earnings	6.93	450.00	-443.07	1.5%
389.00 · All Other Operating Revenue				
389.39 · Returned Check Charges	0.00	0.00	0.00	0.0%
389.000 Miscellaneous	0.00	195.00	-195.00	0.0%
389.00 · All Other Operating Revenue - Other	0.00	0.00	0.00	0.0%
Total 389.00 · All Other Operating Revenue	0.00	195.00	-195.00	0.0%
387.00 · Donations	0.00	0.00	0.00	0.0%
Total Income	25,006.93	25,645.00	-638.07	97.5%
Expense				
492.00 · Transfer to Operating Res. Fund	0.00	0.00	0.00	0.0%
486.00 · Insurance	0.00	5,710.00	-5,710.00	0.0%
407.00 · IT				
407.42 · Website	0.00	2,800.00	-2,800.00	0.0%
407.00 · IT - Other	0.00	0.00	0.00	0.0%
Total 407.00 · IT	0.00	2,800.00	-2,800.00	0.0%
402.00 · Audit Fees	1,925.00	2,000.00	-75.00	96.3%
404.00 · Legal Fees	2,610.50	10,000.00	-7,389.50	26.1%
406.00 · Other General Government Admin				
406.34 · Advertising	0.00	600.00	-600.00	0.0%
406.39 · Bank Service Charges	0.00	35.00	-35.00	0.0%
406.00 · Other General Government Admin - Other	0.00	0.00	0.00	0.0%
Total 406.00 · Other General Government Admin	0.00	635.00	-635.00	0.0%
400.00 · Legislative (Governing) Body				
400.31 · Professional Services	700.88	4,500.00	-3,799.12	15.6%
Total 400.00 · Legislative (Governing) Body	700.88	4,500.00	-3,799.12	15.6%
65100 · Other Types of Expenses				
Unclassifed Operating Expenses	0.00	0.00	0.00	0.0%
Total 65100 · Other Types of Expenses	0.00	0.00	0.00	0.0%
Total Expense	5,236.38	25,645.00	-20,408.62	20.4%
Net Income	**19,770.55**	**0.00**	**19,770.55**	**100.0%**

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TCC BILL PAY LIST

Period from 09-25-2025 to 02-09-2026

Vendor	**Invoice #**	**Date of Invoice**	**Amount**	**Check #**
Chris DeFrain Consulting, LLC	1169	10/01/2025	$2,600.44	1008
Chris DeFrain Consulting, LLC	1182/1194	12/10/2025	$968.75	1009
King Spry, LLC	214928 216820 217555 220297	12/10/2025	$9,184.50	1010
Chris DeFrain Consulting, LLC	1205	01/15/2026	$93.75	1011
King Spry, LLC	222025	01/30/2026	$1,350.50	1012
Campbell, Rappold & Yurasits, LLP	246901	01/03/2026	$1,925.00	1013
Chris DeFrain Consulting, LLC	1223	01/31/2026	$607.13	1014
King, Spry, LLC	224031	02/09/2026	$1,260.00	1015
TOTAL			**$17,990.07**	

SECTION - 4

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02/09/26

Northampton County TCC
Reconciliation Summary
Fidelity Bank, Period Ending 01/31/2026

		Jan 31, 26
Beginning Balance		18,770.86
Cleared Transactions		
Deposits and Credits - 1 item	6.93	
Total Cleared Transactions	6.93	
Cleared Balance		**18,777.79**
Uncleared Transactions		
Checks and Payments - 2 items	-1,444.25	
Total Uncleared Transactions	-1,444.25	
Register Balance as of 01/31/2026		**17,333.54**
New Transactions		
Checks and Payments - 3 items	-3,792.13	
Total New Transactions	-3,792.13	
Ending Balance		**13,541.41**

Northampton County TCC
Reconciliation Detail
Fidelity Bank, Period Ending 01/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						18,770.86
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	01/31/2026			X	6.93	6.93
Total Deposits and Credits					6.93	6.93
Total Cleared Transactions					6.93	6.93
Cleared Balance					6.93	18,777.79
Uncleared Transactions						
Checks and Payments - 2 items						
Bill Pmt -Check	01/20/2026	1012	King, Spry, Herman,...		-1,350.50	-1,350.50
Bill Pmt -Check	01/20/2026	1011	Chris DeFrain Cons...		-93.75	-1,444.25
Total Checks and Payments					-1,444.25	-1,444.25
Total Uncleared Transactions					-1,444.25	-1,444.25
Register Balance as of 01/31/2026					-1,437.32	17,333.54
New Transactions						
Checks and Payments - 3 items						
Bill Pmt -Check	02/09/2026	1013	Campbell, Rappold ...		-1,925.00	-1,925.00
Bill Pmt -Check	02/09/2026	1015	King, Spry, Herman,...		-1,260.00	-3,185.00
Bill Pmt -Check	02/09/2026	1014	Chris DeFrain Cons...		-607.13	-3,792.13
Total Checks and Payments					-3,792.13	-3,792.13
Total New Transactions					-3,792.13	-3,792.13
Ending Balance					**-5,229.45**	**13,541.41**