GREENVILLE COUNTY, SOUTH CAROLINA
GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Budgeted Amounts		Variance Original vs Final	Actual	Variance with Final Budget
	Original	Final			
Revenues:					
Property taxes	$ 158,487,600	$ 158,487,600	$ -	$ 159,805,405	$ 1,317,805
County offices	53,646,156	53,646,156	-	56,958,822	3,312,666
Intergovernmental	28,721,161	28,721,161	-	30,882,562	2,161,401
Franchise fees	2,903,840	2,903,840	-	2,153,200	(750,640)
Interest revenue	1,297,816	1,297,816	-	2,857,463	1,559,647
Other miscellaneous revenues	2,620,296	2,620,296	-	7,205,837	4,585,541
Total revenues	247,676,869	247,676,869	-	259,863,289	12,186,420
Expenditures:					
Current:					
Administrative services	3,905,561	3,911,731	(6,170)	3,268,933	642,798
General services	21,789,529	21,975,480	(185,951)	22,185,531	(210,051)
Emergency medical services	32,783,093	32,943,778	(160,685)	35,410,407	(2,466,629)
Community development and planning	32,531,545	32,554,644	(23,099)	31,088,991	1,465,653
Public safety	44,162,654	44,089,803	72,851	44,234,936	(145,133)
Judicial services	28,699,195	28,745,069	(45,874)	28,527,699	217,370
Fiscal services	4,540,505	4,556,745	(16,240)	4,396,002	160,743
Law enforcement services	84,364,423	84,456,091	(91,668)	86,223,948	(1,767,857)
Boards, commissions and others	13,436,019	12,973,737	462,282	14,346,932	(1,373,195)
Capital outlay	426,564	432,010	(5,446)	1,454,525	(1,022,515)
Debt service:					
Principal	-	-	-	1,130,081	(1,130,081)
Total expenditures	266,639,088	266,639,088	-	272,267,985	(5,628,897)
Deficiency of revenues under expenditures	(18,962,219)	(18,962,219)	-	(12,404,696)	6,557,523
Other financing sources (uses):					
Issuance of leases	-	-	-	1,112,918	1,112,918
Transfers in	21,414,993	21,414,993	-	21,631,310	216,317
Transfers out	(8,502,046)	(8,502,046)	-	(8,412,028)	90,018
Total other financing sources, net	12,912,947	12,912,947	-	14,332,200	1,419,253
Net change in fund balances	(6,049,272)	(6,049,272)	-	1,927,504	7,976,776
Fund balance, beginning of year	81,545,344	81,545,344	-	81,545,344	-
Fund balance, end of year	$ 75,496,072	$ 75,496,072	$ -	$ 83,472,848	$ 7,976,776

GREENVILLE COUNTY, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION
NOTE TO BUDGETARY COMPARISON SCHEDULE
GENERAL FUND

BUDGETARY REVENUES
Differences- final budget to actual

The variance in miscellaneous revenues is primarily due to unexpected revenues in the form of a PEBA credit of $1.05M, procurement p-card rebate of $105K, and a federal refund of $1.207M.	$	4,585,541
The variance in county office revenue is due to higher revenues than anticipated related to document stamp fees, construction fees, EMS fees, DMV sticker fees, and magistrate fines.		3,312,666

BUDGETARY EXPENDITURES
Differences- final budget to actual

expenditures than anticipated related to vehicle repair and maintenance, overtime for full-time employees, salaries for part-time employees, and workers compensation.	(2,466,629)
The variance in law enforcement expenditures is primarily due to higher expenditures than anticipated related to vehicle repairs and maintenance, and overtime for full-time employees.	(1,767,857)
The variance in boards, commissions and others expenditures is primarily due to higher expenditures than anticipated related to retiree health claims.	(1,373,195)
The variance in capital expenditures is primarily related to unexpected expenditures related to the issuance of a GASB 87 lease.	(1,022,515)
The variance in debt service expenditures results from lease payments accounted for under Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. For budgetary purposes, the County includes lease payments within the appropriations of the respective departments; however, for financial reporting purposes, the principal portion of these payments is reported as debt service expenditures.	(1,130,081)

BUDGETARY OTHER FINANCING SOURCES (USES)
Differences- final budget to actual

The variance in the issuance of leases results from new leases accounted for under GASB Statement No. 87, *Leases*. The County does not budget for the issuance of leases because these amounts do not represent actual cash inflows and are recognized solely for financial reporting purposes.	1,112,918

GREENVILLE COUNTY, SOUTH CAROLINA
MISCELLANEOUS OTHER GRANTS FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Budgeted Amounts		Variance Original vs Final	Actual	Variance with Final Budget
	Original	Final			
Revenues:					
Intergovernmental	$ 78,445,535	$ 95,239,701	$ 16,794,166	$ 39,890,525	$ (55,349,176)
Fees	-	151,395	151,395	269,500	118,105
Other miscellaneous revenues	1,137,765	1,439,279	301,514	385,719	(1,053,560)
Total revenues	79,583,300	96,830,375	17,247,075	40,545,744	(56,284,631)
Expenditures:					
Current:					
General services	1,094,392	1,042,382	52,010	779,025	263,357
Emergency medical services	1,005,550	1,005,550	-	477,112	528,438
Community development and planning	26,188,443	25,765,424	423,019	19,748,496	6,016,928
Judicial services	8,323,621	13,842,885	(5,519,264)	10,319,273	3,523,612
Law enforcement services	3,561,464	13,061,991	(9,500,527)	16,732,442	(3,670,451)
Parks, recreation and tourism	1,271,994	21,124,468	(19,852,474)	1,352,959	19,771,509
Boards, commissions and others	3,077,147	4,521,724	(1,444,577)	2,935,173	1,586,551
Capital outlay	2,624,700	2,854,532	(229,832)	681,967	2,172,565
Debt service:					
Principal	142,363	142,363	-	142,363	-
Total expenditures	47,289,674	83,361,319	(36,071,645)	53,168,810	30,192,509
Excess (deficiency) of revenues over (under) expenditures	32,293,626	13,469,056	(18,824,570)	(12,623,066)	(26,092,122)
Other financing sources (uses):					
Proceeds from the issuance of capital leases	-	-	-	291,398	291,398
Transfers in	3,724,498	3,738,665	14,167	926,903	(2,811,762)
Transfers out	(2,445)	(2,245)	200	(125)	2,120
Total other financing sources, net	3,722,053	3,736,420	14,367	1,218,176	(2,518,244)
Net change in fund balances	36,015,679	17,205,476	(18,810,203)	(11,404,890)	(28,610,366)
Fund deficit, beginning of year	(18,137,337)	(18,137,337)	-	(18,137,337)	-
Adjustment: Budget to GAAP basis	-	-	-	1,921,440	-
Fund balance (deficit), end of year	$ 17,878,342	$ (931,861)	$ (18,810,203)	$ (27,620,787)	$ (28,610,366)

GREENVILLE COUNTY, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION
NOTE TO BUDGETARY COMPARISON SCHEDULE
MISCELLANEOUS OTHER GRANTS FUND

BUDGETARY REVENUES
Differences- final budget to actual

The variance in intergovernmental revenues primarily relates to due the County anticipating receiving more revenue related to the Hurricane Helene and Ridge Fire disasters.	$	(55,349,176)

BUDGETARY REVENUES
Differences- original to final budget

The variance in intergovernmental revenues primarily relates to the County amending the budget to account for anticipated revenues related to the Hurricane Helene and Ridge Fire disasters.	16,794,166

BUDGETARY EXPENDITURES
Differences- final budget to actual

The variance in community development and planning expenditures is primarily due to the County having less expenditures than anticipated.	6,016,928
The variance in judicial services expenditures is primarily due to the County having less expenditures than anticipated.	3,523,612
The variance in law enforcement expenditures is primarily due to unexpected expenditures of around $3.5M related to the Ice Storm disaster.	(3,670,451)
The variance in parks, recreation, and tourism expenditures primarily relates to the County budgeting around $20.2M for the Sans Souci Connector project that did not come to fruition during the fiscal year.	19,771,509

BUDGETARY EXPENDITURES
Differences- original to final budget

The variance in judicial services expenditures is primarily due to the County amending the budget for additional grants not originally budgeted for.	(5,519,264)
The variance in judicial services expenditures is primarily due to the County amending the budget for additional expenses related to the Hurricane Helene and Ridge Fire disasters not originally budgeted for.	(9,500,527)
The variance in parks, recreation, and tourism expenditures primarily relates to the County amending the budget in an amount around $20.2M for the Sans Souci Connector project that did not come to fruition during the fiscal year.	(19,852,474)

GREENVILLE COUNTY, SOUTH CAROLINA
HOSPITALITY TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Budgeted Amounts		Variance Original vs Final	Actual	Variance with Final Budget
	Original	Final			
Revenues:					
Hospitality taxes	$ 14,414,105	$ 14,414,105	$ -	$ 14,513,302	$ 99,197
Interest revenue	707,195	707,195	-	848,915	141,720
Total revenues	15,121,300	15,121,300	-	15,362,217	240,917
Expenditures:					
Current:					
Boards, commissions and others	440,000	440,000	-	440,000	-
Total expenditures	440,000	440,000	-	440,000	-
Excess of revenues over expenditures	14,681,300	14,681,300	-	14,922,217	240,917
Other financing uses:					
Transfers out	(12,464,744)	(12,464,744)	-	(12,464,744)	-
Total other financing uses	(12,464,744)	(12,464,744)	-	(12,464,744)	-
Net change in fund balances	2,216,556	2,216,556	-	2,457,473	240,917
Fund balance, beginning of year	21,638,607	21,638,607	-	21,638,607	-
Fund balance, end of year	$ 23,855,163	$ 23,855,163	$ -	$ 24,096,080	$ 240,917

GREENVILLE COUNTY, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OTHER POSTEMPLOYMENT BENEFITS LIABILITY AND RELATED RATIOS
FOR THE FISCAL YEARS ENDED JUNE 30,

	2026	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability									
Service cost	$ 1,363,489	$ 1,317,381	$ 1,274,519	$ 2,473,248	$ 2,381,048	$ 1,884,861	$ 1,687,966	$ 841,099	$ 948,706
Interest on total OPEB liability	1,434,147	1,086,440	997,441	1,131,108	1,104,576	1,307,728	1,290,904	652,076	548,115
Difference between actual and expected experience	3,507,205	5,304,314	2,198,783	(21,810,737)	763,170	5,594,705	1,530,657	268,190	2,098,403
Assumption changes	(3,500,778)	(458,562)	(188,622)	(3,236,986)	313,157	5,526,550	1,382,334	15,332,493	(1,282,083)
Benefit payments	(1,361,433)	(2,389,626)	(2,991,668)	(2,513,812)	(1,842,853)	(1,547,307)	(2,214,738)	(1,897,521)	(2,512,818)
Net change in total OPEB liability	1,442,630	4,859,947	1,290,453	(23,957,179)	2,719,098	12,766,537	3,677,123	15,196,337	(199,677)
Total OPEB liability - beginning	35,809,520	30,949,573	29,659,120	53,616,299	50,897,201	38,130,664	34,453,541	19,257,204	19,456,881
Total OPEB liability - ending	$ 37,252,150	$ 35,809,520	$ 30,949,573	$ 29,659,120	$ 53,616,299	$ 50,897,201	$ 38,130,664	$ 34,453,541	$ 19,257,204
Covered-employee payroll	$149,181,627	$144,322,222	$112,743,598	$112,743,598	$117,689,153	$117,689,153	$106,426,132	$106,426,132	$ 94,387,536
Total OPEB liability as a percentage of covered-employee payroll	24.97%	24.81%	27.45%	26.31%	45.56%	43.25%	35.83%	32.37%	20.40%

Notes to the Schedule:

The assumptions used in the preparation of the above schedule are disclosed in Note 11 to the financial statements.

The schedule will present ten years of information once it is accumulated.

The discount rate changed from 3.56% at the June 30, 2017 measurement date to 3.87% at the June 30, 2018 measurement date; to 3.50% at the June 30, 2019 measurement date; to 2.21% at the June 30, 2020 measurement date; to 2.16% at the June 30, 2021 measurement date; to 3.54% at the June 30, 2022 measurement date; to 3.65% at the June 30, 2023 measurement date; to 3.93% at the June 30, 2024 measurement date; and to 4.82% at the June 30, 2025 measurement date

The County is not accumulating assets in a trust fund that meets the criteria in paragraph 4 of GASB Statement No. 75 for payment of future OPEB benefits.

GREENVILLE COUNTY, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COUNTY'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
FOR THE PLAN YEAR ENDED JUNE 30,

South Carolina Retirement System

(amounts expressed in thousands)

Plan Year Ended June 30,	County's proportion of the net pension liability	County's proportionate share of the net pension liability	County's covered payroll	County's share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2025	0.65%	$ 140,536	$ 95,753	146.8%	66.2%
2024	0.65%	153,361	89,909	170.6%	61.8%
2023	0.68%	164,707	86,170	191.1%	58.6%
2022	0.78%	189,818	76,916	246.8%	57.1%
2021	0.52%	112,553	76,284	147.5%	60.7%
2020	0.66%	169,774	74,058	229.2%	50.7%
2019	0.66%	149,626	69,143	216.4%	54.4%
2018	0.65%	146,022	67,529	216.2%	54.1%
2017	0.66%	147,006	65,914	223.0%	53.3%
2016	0.66%	140,113	63,528	220.6%	52.9%

South Carolina Police Officers Retirement System

(amounts expressed in thousands)

Plan Year Ended June 30,	County's proportion of the net pension liability	County's proportionate share of the net pension liability	County's covered payroll	County's share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2025	3.23%	$ 89,301	$ 67,651	132.0%	74.5%
2024	3.22%	96,611	63,535	152.1%	70.5%
2023	3.49%	106,128	61,202	173.4%	67.8%
2022	4.22%	126,504	55,166	229.3%	66.4%
2021	2.69%	69,278	52,669	131.5%	70.4%
2020	3.25%	107,921	49,219	219.3%	58.8%
2019	2.89%	82,879	41,983	204.8%	62.7%
2018	2.98%	84,365	41,199	204.8%	61.7%
2017	2.98%	81,760	40,183	203.5%	60.9%
2016	3.04%	77,179	38,792	199.0%	60.4%

GREENVILLE COUNTY, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COUNTY PENSION CONTRIBUTIONS
FOR THE FISCAL YEARS ENDED JUNE 30,

South Carolina Retirement System

(amounts expressed in thousands)

Fiscal Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	County's covered payroll	Contributions as a percentage of covered payroll
2026	$ 18,830	$ 18,830	$ -	$ 101,454	18.56%
2025	17,772	17,772	-	95,753	18.56%
2024	16,687	16,687	-	89,909	18.56%
2023	15,131	15,131	-	86,170	17.56%
2022	12,737	12,737	-	76,916	16.56%
2021	11,870	11,870	-	76,284	15.56%
2020	11,523	11,523	-	74,058	15.56%
2019	10,067	10,067	-	69,143	14.56%
2018	9,154	9,154	-	67,529	13.56%
2017	7,620	7,620	-	65,914	11.56%

South Carolina Police Officers Retirement System

(amounts expressed in thousands)

Fiscal Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	County's covered payroll	Contributions as a percentage of covered payroll
2026	$ 15,301	$ 15,301	$ -	$ 72,037	21.24%
2025	14,369	14,369	-	67,651	21.24%
2024	13,495	13,495	-	63,535	21.24%
2023	12,387	12,387	-	61,202	20.24%
2022	10,614	10,614	-	55,166	19.24%
2021	9,606	9,606	-	52,669	18.24%
2020	8,978	8,978	-	49,219	18.24%
2019	7,238	7,238	-	41,983	17.24%
2018	6,608	6,608	-	41,199	16.04%
2017	5,722	5,722	-	40,183	14.24%

GREENVILLE COUNTY, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COUNTY PENSION CONTRIBUTIONS
FOR THE FISCAL YEARS ENDED JUNE 30,

Notes to the schedule:

Actuarial assumptions used in determining the statutorily required contribution are as follows:

System	SCRS	PORS
Calculation date	July 1, 2023	July 1, 2023
Actuarial cost method	Entry Age Normal	Entry Age Normal
Asset valuation method	5-year Smoothed	5-year Smoothed
Amortization method	Level % of pay	Level % of pay
Amortization period	24 years maximum, closed period	24 years maximum, closed period
Investment return	7.00%	7.00%
Inflation	2.25%	2.25%
Salary increases	3.00% plus step-rate increases for members with less than 21 years of service.	3.50% plus step-rate increases for members with less than 21 years of service.
Mortality	2020 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale UMP from the year 2020. Male rates are multiplied by 97% for non-educators and 95% for educators. Female rates multiplied by 107% for non-educators and 94% for educators.	The 2020 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale UMP from the year 2020. Male rates are multiplied by 127% and female rates are multiplied by 107%.

OTHER SUPPLEMENTARY INFORMATION

GREENVILLE COUNTY, SOUTH CAROLINA
GENERAL FUND

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues:				
Property taxes				
Current and delinquent	$ 158,487,600	$ 158,487,600	$ 159,805,405	$ 1,317,805
County offices				
Clerk of court	1,509,631	1,509,631	2,054,618	544,987
Register of deeds	9,354,797	9,354,797	9,404,503	49,706
Probate court	1,415,667	1,415,667	1,609,673	194,006
Master in equity	242,389	242,389	294,547	52,158
Detention center	692,254	692,254	855,010	162,756
Sheriff	193,687	193,687	192,056	(1,631)
Animal care services	636,949	636,949	730,112	93,163
Magistrates	2,172,000	2,172,000	2,643,363	471,363
Information systems	20,000	20,000	33,250	13,250
General services	665,000	665,000	890,421	225,421
Building standards	13,484,569	13,484,569	14,859,459	1,374,890
Emergency medical services	21,999,249	21,999,249	22,218,912	219,663
Law enforcement support	727,184	727,184	593,048	(134,136)
Engineering, roads and bridges	123,870	123,870	88,449	(35,421)
Tax services	175,000	175,000	344,200	169,200
Planning and code enforcement	233,910	233,910	147,201	(86,709)
Total county offices	53,646,156	53,646,156	56,958,822	3,312,666
Intergovernmental				
State of South Carolina:				
State allocations	27,451,000	27,451,000	29,440,502	1,989,502
Veterans affairs	13,161	13,161	13,424	263
Multi-county park	340,000	340,000	333,684	(6,316)
Merchants inventory tax	667,000	667,000	595,676	(71,324)
Other	250,000	250,000	499,276	249,276
Total intergovernmental	28,721,161	28,721,161	30,882,562	2,161,401
Other revenues				
Interest income	1,297,816	1,297,816	2,857,463	1,559,647
Rents	79,583	79,583	81,750	2,167
Indirect costs	1,409,608	1,409,608	1,283,846	(125,762)
Franchise fees	2,903,840	2,903,840	2,153,200	(750,640)
Retiree insurance premiums	765,000	765,000	715,019	(49,981)
Other	366,105	366,105	5,125,222	4,759,117
Total other revenues	6,821,952	6,821,952	12,216,500	5,394,548
Total revenues	247,676,869	247,676,869	259,863,289	12,186,420

GREENVILLE COUNTY, SOUTH CAROLINA
GENERAL FUND

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Expenditures:				
Administrative services:				
County administrator				
Salaries	$ 1,001,521	$ 1,001,521	$ 903,330	$ 98,191
Operations	33,080	36,062	29,792	6,270
Total county administrator	1,034,601	1,037,583	933,122	104,461
County attorney				
Salaries	1,318,694	1,266,564	976,709	289,855
Operations	72,871	125,001	44,790	80,211
Contractual agreements	-	-	27,078	(27,078)
Total county attorney	1,391,565	1,391,565	1,048,577	342,988
County council				
Salaries	1,022,850	1,068,052	1,029,480	38,572
Operations	451,545	413,951	253,495	160,456
Contractual agreements	5,000	580	4,259	(3,679)
Total county council	1,479,395	1,482,583	1,287,234	195,349
Total administrative services	3,905,561	3,911,731	3,268,933	642,798
General services:				
Procurement services				
Salaries	692,850	698,891	698,887	4
Operations	56,161	59,827	59,827	-
Total procurement services	749,131	758,718	758,714	4
Financial operations				
Salaries	1,107,411	1,126,819	1,126,541	278
Operations	20,606	42,666	40,889	1,777
Total financial operations	1,128,017	1,169,485	1,167,430	2,055
Information systems				
Salaries	5,675,128	5,794,566	5,786,174	8,392
Operations	1,906,500	1,772,901	1,758,699	14,202
Contractual agreements	-	57,187	56,329	858
Total information systems	7,581,628	7,624,654	7,601,202	23,452
Tax services				
Salaries	1,539,976	1,369,402	3,083,271	(1,713,869)
Operations	625,374	619,144	424,339	194,805
Contractual agreements	29,114	27,938	700,369	(672,431)
Total tax services	2,194,464	2,016,484	4,207,979	(2,191,495)

(Continued)

GREENVILLE COUNTY, SOUTH CAROLINA
GENERAL FUND

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Expenditures (Continued):				
General services (continued):				
Geographical information systems				
Salaries	$ 771,879	$ 834,193	$ 830,967	$ 3,226
Operations	28,941	15,539	14,706	833
Contractual agreements	75,709	78,047	78,047	-
Total geographical information systems	876,529	927,779	923,720	4,059
Human resources				
Salaries	1,505,057	1,505,057	2,116,906	(611,849)
Operations	37,495	85,495	52,938	32,557
Contractual agreements	6,000	6,000	4,323	1,677
Total human resources	1,548,552	1,596,552	2,174,167	(577,615)
Registration and election				
Salaries	1,340,359	1,340,359	3,234,966	(1,894,607)
Operations	370,443	362,386	934,928	(572,542)
Contractual agreements	338,689	338,689	348,423	(9,734)
Total registration and election	2,049,491	2,041,434	4,518,317	(2,476,883)
Human relations				
Salaries	318,767	318,767	311,415	7,352
Operations	7,666	13,046	9,352	3,694
Contractual agreements	2,000	2,000	-	2,000
Total human relations	328,433	333,813	320,767	13,046
Veterans affairs				
Salaries	517,756	517,756	496,510	21,246
Operations	27,433	32,813	15,953	16,860
Contractual agreements	2,300	2,300	772	1,528
Total veterans affairs	547,489	552,869	513,235	39,634
Real property services				
Operations	4,093,605	4,257,346	-	4,257,346
Total real property services	4,093,605	4,257,346	-	4,257,346
Budget				
Operations	692,190	696,346	-	696,346
Total budget	692,190	696,346	-	696,346
Total general services	21,789,529	21,975,480	22,185,531	(210,051)
Community development and planning:				
Engineering, roads and bridges				
Salaries	1,178,479	1,165,979	6,462,817	(5,296,838)
Operations	280,031	313,758	1,386,644	(1,072,886)
Contractual agreements	148,450	148,400	133,937	14,463
Capital outlay	24,750	24,750	-	24,750
Total engineering, roads and bridges	1,631,710	1,652,887	7,983,398	(6,330,511)
Property maintenance				
Salaries	2,600,580	2,507,353	2,433,496	73,857
Operations	4,853,443	4,966,372	5,633,495	(667,123)
Contractual agreements	2,870,115	2,847,543	2,028,903	818,640
Capital outlay	-	8,250	1,121,168	(1,112,918)
Total property maintenance	10,324,138	10,329,518	11,217,062	(887,544)

GREENVILLE COUNTY, SOUTH CAROLINA
GENERAL FUND

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Expenditures (Continued):				
Community development and planning (continued):				
Planning and code enforcement				
Salaries	$ 5,154,817	$ 5,154,817	$ 4,972,431	$ 182,386
Operations	668,528	683,288	676,781	6,507
Contractual agreements	137,500	137,500	70,000	67,500
Total planning and code enforcement	5,960,845	5,975,605	5,719,212	256,393
Animal care services				
Salaries	6,079,327	6,026,527	5,860,976	165,551
Operations	1,387,887	1,385,339	1,429,511	(44,172)
Contractual agreements	55,000	95,000	-	95,000
Capital outlay	-	15,348	15,146	202
Total animal care services	7,522,214	7,522,214	7,305,633	216,581
Other Maintenance				
Operations	7,117,388	7,122,768	-	7,122,768
Total other maintenance	7,117,388	7,122,768	-	7,122,768
Total community development and planning	32,556,295	32,602,992	32,225,305	377,687
Public safety:				
Records management services division				
Salaries	2,724,004	2,723,718	2,550,291	173,427
Operations	34,475	34,475	31,671	2,804
Contractual agreements	22,441	19,806	18,812	994
Total records management services division	2,780,920	2,777,999	2,600,774	177,225
Detention division				
Salaries	31,948,838	31,390,688	31,778,962	(388,274)
Operations	2,967,166	3,240,130	3,219,698	20,432
Contractual agreements	426,902	712,088	728,577	(16,489)
Total detention division	35,342,906	35,342,906	35,727,237	(384,331)
Emergency Management division				
Salaries	1,023,234	972,687	957,011	15,676
Operations	172,220	165,134	272,993	(107,859)
Contractual agreements	50,000	38,011	38,126	(115)
Capital outlay	-	19,075	19,075	-
Total emergency management division	1,245,454	1,194,907	1,287,205	(92,298)
Forensic division				
Salaries	3,999,652	3,999,652	3,889,090	110,562
Operations	262,797	311,203	305,470	5,733
Contractual agreements	250,975	201,975	164,040	37,935
Capital outlay	-	594	-	594
Total forensic division	4,513,424	4,513,424	4,358,600	154,824
Indigent defense				
Salaries	277,359	277,645	277,636	9
Operations	2,591	2,591	2,559	32
Total Indigent defense	279,950	280,236	280,195	41
Total public safety	44,162,654	44,109,472	44,254,011	(144,539)
Emergency medical services				
Salaries	29,261,019	29,171,019	31,116,889	(1,945,870)
Operations	2,886,425	3,068,304	3,651,369	(583,065)
Contractual agreements	635,649	704,455	642,149	62,306
Capital outlay	-	69,121	69,121	-
Total emergency medical services	32,783,093	33,012,899	35,479,528	(2,466,629)

(Continued)

GREENVILLE COUNTY, SOUTH CAROLINA
GENERAL FUND

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Expenditures (Continued):				
Elected officials - judicial services:				
Circuit solicitor				
Salaries	$ 9,544,410	$ 9,458,410	$ 8,892,417	$ 565,993
Operations	191,077	299,077	266,924	32,153
Contractual agreements	117,583	88,662	76,332	12,330
Total circuit solicitor	9,853,070	9,846,149	9,235,673	610,476
Clerk of court				
Salaries	4,592,396	4,592,396	4,487,775	104,621
Operations	357,639	338,883	329,193	9,690
Contractual agreements	88,350	93,017	52,833	40,184
Capital outlay	23,039	26,875	20,533	6,342
Total clerk of court	5,061,424	5,051,171	4,890,334	160,837
Probate court				
Salaries	2,866,293	2,814,822	2,814,819	3
Operations	151,967	209,916	201,257	8,659
Contractual agreements	130,000	189,091	119,691	69,400
Capital outlay	70,000	8,400	8,185	215
Total probate court	3,218,260	3,222,229	3,143,952	78,277
Master in equity				
Salaries	899,901	897,104	745,223	151,881
Operations	10,145	13,145	11,851	1,294
Contractual agreements	1,500	1,297	-	1,297
Total master in equity	911,546	911,546	757,074	154,472
Magistrates				
Salaries	6,942,420	6,942,420	7,730,079	(787,659)
Operations	368,500	382,159	378,306	3,853
Contractual agreements	44,712	32,368	30,279	2,089
Total magistrates	7,355,632	7,356,947	8,138,664	(781,717)
Public defender				
Salaries	1,816,057	2,256,057	2,256,057	-
Operations	136,245	136,245	134,663	1,582
Contractual agreements	440,000	-	-	-
Total public defender	2,392,302	2,392,302	2,390,720	1,582
Total elected officials - judicial services	28,792,234	28,780,344	28,556,417	223,927
Elected officials - fiscal services:				
Treasurer				
Salaries	723,886	723,886	687,392	36,494
Operations	20,476	25,656	14,780	10,876
Contractual agreements	1,000	1,200	1,155	45
Total treasurer	745,362	750,742	703,327	47,415

GREENVILLE COUNTY, SOUTH CAROLINA
GENERAL FUND

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Expenditures (Continued):				
Elected officials - fiscal services (continued):				
Register of deeds				
Salaries	$ 1,670,694	$ 1,670,694	$ 1,625,358	$ 45,336
Operations	120,848	126,228	126,742	(514)
Contractual agreements	15,000	15,000	11,125	3,875
Total register of deeds	1,806,542	1,811,922	1,763,225	48,697
Auditor				
Salaries	1,952,230	1,952,230	1,897,013	55,217
Operations	29,371	34,851	32,437	2,414
Total auditor	1,981,601	1,987,081	1,929,450	57,631
Board of appeals				
Operations	7,000	7,000	-	7,000
Total board of appeals	7,000	7,000	-	7,000
Total elected officials - fiscal services	4,540,505	4,556,745	4,396,002	160,743
Elected officials - law enforcement:				
Sheriff				
Salaries	72,786,940	72,786,940	73,790,017	(1,003,077)
Operations	6,508,993	6,137,811	7,131,095	(993,284)
Contractual agreements	802,415	1,265,265	888,486	376,779
Capital outlay	308,775	209,186	150,887	58,299
Total sheriff	80,407,123	80,399,202	81,960,485	(1,561,283)
Coroner				
Salaries	2,609,503	2,609,503	3,180,330	(570,827)
Operations	459,057	459,057	249,208	209,849
Contractual agreements	14,500	14,500	14,240	260
Total coroner	3,083,060	3,083,060	3,443,778	(360,718)
County medical examiner				
Operations	1,123,065	1,123,065	910,622	212,443
Contractual agreements	59,950	59,950	59,950	-
Total county medical examiner	1,183,015	1,183,015	970,572	212,443
Total elected officials - law enforcement	84,673,198	84,665,277	86,374,835	(1,709,558)

(Continued)

GREENVILLE COUNTY, SOUTH CAROLINA
GENERAL FUND

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Expenditures (Continued):				
Boards, commissions and others				
Legislative delegation				
Salaries	$ 89,232	$ 89,541	$ 89,468	$ 73
Operations	7,306	10,966	6,230	4,736
Total legislative delegation	96,538	100,507	95,698	4,809
Agencies and social service agencies				
Lump sum appropriations	-	-	4,870,858	(4,870,858)
Operations	4,870,858	4,870,858	-	4,870,858
Total agencies and social service agencies	4,870,858	4,870,858	4,870,858	-
Nondepartmental				
Salaries	21,603	-	-	-
Retiree claims	5,832,000	5,832,000	2,627,517	3,204,483
Operations	1,979,016	1,579,782	6,264,985	(4,685,203)
Contractual agreements	250,000	277,420	231,067	46,353
Capital outlay	-	50,411	50,410	1
Total nondepartmental	8,082,619	7,739,613	9,173,979	(1,434,366)
Employee benefits				
Salaries	270,004	30,575	-	30,575
Operations	116,000	282,595	256,807	25,788
Total employee benefits	386,004	313,170	256,807	56,363
Total boards, commissions and others	13,436,019	13,024,148	14,397,342	(1,373,194)
Debt service				
Principal	-	-	1,130,081	(1,130,081)
Total debt service	-	-	1,130,081	(1,130,081)
Total expenditures	266,639,088	266,639,088	272,267,985	(5,628,897)
Deficiency of revenues under expenditures	(18,962,219)	(18,962,219)	(12,404,696)	6,557,523
Other financing sources (uses):				
Issuance of leases	-	-	1,112,918	1,112,918
Transfers in	21,414,993	21,414,993	21,631,310	216,317
Transfers out	(8,502,046)	(8,502,046)	(8,412,028)	90,018
Total other financing sources, net	12,912,947	12,912,947	14,332,200	1,419,253
Net change in fund balances	(6,049,272)	(6,049,272)	1,927,504	7,976,776
Fund balance, beginning of year	81,545,344	81,545,344	81,545,344	-
Fund balance, end of year	$ 75,496,072	$ 75,496,072	$ 83,472,848	$ 7,976,776

NONMAJOR GOVERNMENTAL FUNDS

GREENVILLE COUNTY, SOUTH CAROLINA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2026

	Special Revenue Funds	Debt Service Funds	Total Nonmajor Governmental Funds
ASSETS			
Cash and cash equivalents	$ 17,341,428	$ 1,240,122	$ 18,581,550
Investments	36,848,178	4,177,265	41,025,443
Taxes receivable	2,379,000	244,000	2,623,000
Other receivables	530	-	530
Due from other governments	592,768	-	592,768
Restricted assets:			
Cash and cash equivalents	-	2,275,877	2,275,877
Equity investment	38,807	-	38,807
Total assets	$ 57,200,711	$ 7,937,264	$ 65,137,975
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	$ 2,565,625	$ -	$ 2,565,625
Accrued liabilities	452,382	1,200	453,582
Due to other funds	202,376	441,410	643,786
Total liabilities	3,220,383	442,610	3,662,993
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - intergovernmental	171,046	-	171,046
Unavailable revenue - property taxes	2,264,000	233,000	2,497,000
Total deferred inflows of resources	2,435,046	233,000	2,668,046
FUND BALANCES (DEFICITS)			
Restricted for:			
Administrative services	10,474,095	-	10,474,095
Court support services	625,676	-	625,676
Sheriff	6,951,627	-	6,951,627
Infrastructure	1,448,121	-	1,448,121
Public safety	3,014,194	-	3,014,194
Recreation and tourism	13,173,305	-	13,173,305
Court fee funds	856,349	-	856,349
Rescue services	7,987,009	-	7,987,009
Debt service	-	7,261,654	7,261,654
Committed to:			
Sheriff	4,574,851	-	4,574,851
Animal care	360,963	-	360,963
Public works	2,457,100	-	2,457,100
Affordable housing	57,467	-	57,467
Community development and planning	978,416	-	978,416
Unassigned	(1,413,891)	-	(1,413,891)
Total fund balances	51,545,282	7,261,654	58,806,936
Total liabilities, deferred inflows of resources and fund balances	$ 57,200,711	$ 7,937,264	$ 65,137,975

GREENVILLE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Special Revenue Funds	Debt Service Funds	Total Nonmajor Governmental Funds
Revenues:			
Property taxes	$ 87,455,489	$ 5,941,193	$ 93,396,682
County offices	566,433	-	566,433
Intergovernmental	20,946,838	232,031	21,178,869
Fees	21,412,360	-	21,412,360
Interest revenue	2,023,347	531,705	2,555,052
Other miscellaneous revenues	3,160,027	-	3,160,027
Total revenues	135,564,494	6,704,929	142,269,423
Expenditures:			
Current:			
Administrative services	18,795,191	-	18,795,191
Community development and planning	9,220,900	-	9,220,900
Public safety	37,063,583	-	37,063,583
Judicial services	907,797	-	907,797
Law enforcement services	4,304,480	-	4,304,480
Parks, recreation and tourism	15,986,099	-	15,986,099
Boards, commissions and others	2,251,562	-	2,251,562
Capital outlay	27,054,582	-	27,054,582
Debt service:			
Principal	2,733,087	21,335,790	24,068,877
Interest	815,088	5,971,023	6,786,111
Fiscal agent fees	-	240,156	240,156
Bond issuance cost	224,300	-	224,300
Total expenditures	119,356,669	27,546,969	146,903,638
Excess (deficiency) of revenues over (under) expenditures	16,207,825	(20,842,040)	(4,634,215)
Other financing sources (uses):			
Issuance of bonds	7,800,000	10,000,000	17,800,000
Premium on bonds issued	-	631,309	631,309
Issuance of subscriptions	1,339,264	-	1,339,264
Transfers in	7,384,909	25,532,052	32,916,961
Transfers out	(44,019,365)	(25,739,404)	(69,758,769)
Total other financing sources (uses), net	(27,495,192)	10,423,957	(17,071,235)
Net change in fund balances	(11,287,367)	(10,418,083)	(21,705,450)
Fund balances, beginning of year, as previously reported	84,471,256	17,679,737	102,150,993
Adjustment - change within reporting entity	(21,638,607)	-	(21,638,607)
Fund balances, beginning of year, as adjusted	62,832,649	17,679,737	80,512,386
Fund balances, end of year	$ 51,545,282	$ 7,261,654	$ 58,806,936

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted, committed, or assigned for expenditures of particular purposes.

Infrastructure Bank Fund This fund was created as a result of a master ordinance and policy adopted regarding use of revenues from the various fee-in-lieu-of-tax and multi-county park agreements and transactions between the County and new industry. Infrastructure bank funds are used to fund capital needs as a result of economic development.

Charity Hospitalization Fund The millage collected for Charity Hospitalization (Medical Charities) is dedicated to the medical operations of the Detention Center with remaining funds allocated to the State of South Carolina for indigent health care. The funds provide for the care of the County's medically indigent and incarcerated prisoners within the Detention Center.

Interoperable Communications Fund This fund is used to account for activity related to the countywide upgrade of the Public Safety communications services.

Fire Service Areas Fund This fund is used to account for activity related to fire service areas covered by contractual agreements between the County and various cities.

Greenville County Business Park Fund This fund is used to account for activity related to the Augusta Grove business park.

COVID Relief Fund This fund is used to account for the proceeds directed to the County by the U.S. Department of the Treasury under the CARES Act and the American Rescue Plan.

Solicitor Expungement Fund This fund is used to account for fees collected in exchange for criminal record expungement. The funds are to be used for drug treatment court programs.

Solicitor Estreatment Fund This fund is used to account for bonds forfeited for failure to appear for a court date.

Circuit Solicitor Seized Funds This fund is used to account for the solicitor's portion of proceeds from drug seizures.

Sheriff Federal Sharing Fund This fund is used to account for the sheriff's portion of federal agency seizures in which the county has provided assistance.

Sheriff Narcotics Fund This fund is used to account for the sheriff's portion of proceeds from drug seizures.

SPECIAL REVENUE FUNDS (CONTINUED)

Road Maintenance Program This fund is used to account for the proceeds from the County's $25 per vehicle road maintenance fee and other certain revenues that are legally restricted or committed for use on road maintenance programs.

E-911 Fund This fund is used to account for a tariff placed on phone bills to support the implementation and operation of a telephone emergency network.

Detention Center Inmate Fund This fund is used to account for funds received from inmates for canteen sales and telephone charges.

Second Chance Fund This fund is used to account for activity related to donations received for animal care.

Public Works Programs Fund This fund is used to account for revenue received from fines and fees for resource remediation and encroachment.

State Accommodations Tax Fund This fund is used to account for the County's portion of the 2% statewide tax on lodging allocated by the State. The funds are to be used on tourism related expenses.

Local Accommodations Tax Fund This fund is used to account for the county's portion of the 3% local tax imposed on lodging. The funds are to be used on tourism related expenses.

Victims Bill of Rights Fund This fund is used to account for conviction surcharges and assessments. The funds are to be used to provide victim services.

Parks, Recreation and Tourism Fund This fund is used to account for the operations of parks, recreation and tourism related activities. It is funded primarily through property taxes and fees charged for the use of facilities.

Art Museum Fund This fund is used to account for the operations of art museum related activities. It is funded primarily through property taxes.

Greenville Technical College Fund This fund is used to account for the operations of Greenville Technical College related activities. It is funded primarily through property taxes.

Affordable Housing Fund This fund is used to account for the operations related to the County's affordable housing activities and initiatives. It is funded primarily through property taxes.

Natural Resources Fund This fund is used to account for the operations of natural resources related activities. It is funded primarily through property taxes.

Opioid Grant Fund This fund is used to account for funds received from the South Carolina Opioid Recover Fund in order to help address and remediate the impact of the opioid epidemic in South Carolina.

GREENVILLE COUNTY, SOUTH CAROLINA

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2026

	Infrastructure Bank	Charity Hospitalization	*(Previously non-major)* Hospitality Tax	Interoperable Communications	Fire Service Areas	Greenville County Business Park
ASSETS						
Cash and cash equivalents	$ 342,941	$ 102,814	$ -	$ 119,123	$ 1,822,396	$ 1,219,071
Investments	1,155,174	346,322	-	401,259	6,138,613	4,106,357
Taxes receivable	-	338,000	-	40,000	646,000	-
Other receivables	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Restricted assets:						
Equity investment	-	-	-	-	-	38,807
Total assets	$ 1,498,115	$ 787,136	$ -	$ 560,382	$ 8,607,009	$ 5,364,235
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ 49,994	$ 261,032	$ -	$ 110,799	$ -	$ -
Accrued liabilities	-	122,511	-	7,512	-	-
Due to other funds	-	-	-	-	-	-
Total liabilities	49,994	383,543	-	118,311	-	-
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - intergovernmental	-	-	-	-	-	-
Unavailable revenue - property taxes	-	320,000	-	36,000	620,000	-
Total deferred inflows of resources	-	320,000	-	36,000	620,000	-
FUND BALANCES (DEFICITS)						
Restricted for:						
Administrative services	-	-	-	-	-	5,364,235
Court support services	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Infrastructure	1,448,121	-	-	-	-	-
Public safety	-	-	-	406,071	-	-
Recreation and tourism	-	-	-	-	-	-
Court fee funds	-	-	-	-	-	-
Rescue services	-	-	-	-	7,987,009	-
Committed to:						
Sheriff	-	-	-	-	-	-
Animal care	-	-	-	-	-	-
Public works	-	83,593	-	-	-	-
Affordable housing	-	-	-	-	-	-
Community development and planning	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances (deficits)	1,448,121	83,593	-	406,071	7,987,009	5,364,235
Total liabilities, deferred inflows of resources and fund balances	$ 1,498,115	$ 787,136	$ -	$ 560,382	$ 8,607,009	$ 5,364,235

COVID Relief	Solicitor Expungement	Solicitor Estreatment	Circuit Solicitor Seized Funds	Sheriff Federal Sharing	Sheriff Narcotics	Road Maintenance Program	Opioid Grant
$ 506,217	$ 71,013	$ 125,069	$ 143,285	$ 177,950	$ 87,039	$ 55,888	$ 273,573
1,705,156	239,203	421,287	482,644	599,412	293,184	188,257	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 2,211,373	$ 310,216	$ 546,356	$ 625,929	$ 777,362	$ 380,223	$ 244,145	$ 273,573
$ -	$ -	$ 223	$ 253	$ -	$ 22,097	$ 1,658,036	$ 84,974
-	-	-	-	-	-	-	16,650
-	-	-	-	-	-	-	-
-	-	223	253	-	22,097	1,658,036	101,624
-	-	-	-	-	-	-	171,046
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	171,046
-	-	-	-	-	-	-	-
-	-	-	625,676	-	-	-	-
-	-	-	-	777,362	358,126	-	-
-	-	-	-	-	-	-	-
2,211,373	-	-	-	-	-	-	903
-	-	-	-	-	-	-	-
-	310,216	546,133	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	(1,413,891)	-
2,211,373	310,216	546,133	625,676	777,362	358,126	(1,413,891)	903
$ 2,211,373	$ 310,216	$ 546,356	$ 625,929	$ 777,362	$ 380,223	$ 244,145	$ 273,573

(Continued)

GREENVILLE COUNTY, SOUTH CAROLINA

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2026

	E-911	Detention Center Inmate	Second Chance	Public Works Programs	State Accommodations Tax	Local Accommodations Tax
ASSETS						
Cash and cash equivalents	$ 1,350,669	$ 1,053,988	$ 365,668	$ 2,373,507	$ -	$ 3,389,409
Investments	4,549,636	3,550,286	-	-	-	-
Taxes receivable	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other governments	-	-	-	-	534,626	-
Restricted assets:						
Equity investment	-	-	-	-	-	-
Total assets	$ 5,900,305	$ 4,604,274	$ 365,668	$ 2,373,507	$ 534,626	$ 3,389,409
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ 67,532	$ 24,389	$ 4,705	$ -	$ 5,214	$ -
Accrued liabilities	16,634	5,034	-	-	-	-
Due to other funds	-	-	-	-	202,376	-
Total liabilities	84,166	29,423	4,705	-	207,590	-
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - intergovernmental	-	-	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
FUND BALANCES (DEFICITS)						
Restricted for:						
Administrative services	-	-	-	-	-	-
Court support services	-	-	-	-	-	-
Sheriff	5,816,139	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Recreation and tourism	-	-	-	-	327,036	3,389,409
Court fee funds	-	-	-	-	-	-
Rescue services	-	-	-	-	-	-
Committed to:						
Sheriff	-	4,574,851	-	-	-	-
Animal care	-	-	360,963	-	-	-
Public works	-	-	-	2,373,507	-	-
Affordable housing	-	-	-	-	-	-
Community development and planning	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances (deficits)	5,816,139	4,574,851	360,963	2,373,507	327,036	3,389,409
Total liabilities, deferred inflows of resources and fund balances	$ 5,900,305	$ 4,604,274	$ 365,668	$ 2,373,507	$ 534,626	$ 3,389,409

Victims Bill of Rights	Parks, Recreation, and Tourism	Art Museum	Greenville Technical College	Affordable Housing	Natural Resources	Total Nonmajor Special Revenue Funds
$ 79,580	$ 2,286,133	$ 119,962	$ 1,040,377	$ 12,926	$ 222,830	$ 17,341,428
268,059	7,700,681	404,085	3,504,436	43,541	750,586	36,848,178
-	415,000	190,000	698,000	6,000	46,000	2,379,000
-	530	-	-	-	-	530
58,142	-	-	-	-	-	592,768
-	-	-	-	-	-	38,807
$ 405,781	$ 10,402,344	$ 714,047	$ 5,242,813	$ 62,467	$ 1,019,416	$ 57,200,711
$ -	$ 276,377	$ -	$ -	$ -	$ -	$ 2,565,625
9,934	274,107	-	-	-	-	452,382
-	-	-	-	-	-	202,376
9,934	550,484	-	-	-	-	3,220,383
-	-	-	-	-	-	171,046
-	395,000	180,000	667,000	5,000	41,000	2,264,000
-	395,000	180,000	667,000	5,000	41,000	2,435,046
-	-	534,047	4,575,813	-	-	10,474,095
-	-	-	-	-	-	625,676
-	-	-	-	-	-	6,951,627
-	-	-	-	-	-	1,448,121
395,847	-	-	-	-	-	3,014,194
-	9,456,860	-	-	-	-	13,173,305
-	-	-	-	-	-	856,349
-	-	-	-	-	-	7,987,009
-	-	-	-	-	-	4,574,851
-	-	-	-	-	-	360,963
-	-	-	-	-	-	2,457,100
-	-	-	-	57,467	-	57,467
-	-	-	-	-	978,416	978,416
-	-	-	-	-	-	(1,413,891)
395,847	9,456,860	534,047	4,575,813	57,467	978,416	51,545,282
$ 405,781	$ 10,402,344	$ 714,047	$ 5,242,813	$ 62,467	$ 1,019,416	$ 57,200,711

GREENVILLE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Infrastructure Bank	Charity Hospitalization	*(Previously non-major)* Hospitality Tax	Interoperable Communications	Fire Service Areas	Greenville County Business Park
Revenues:						
Property taxes	$ 22,777,637	$ 8,839,568	$ -	$ 2,018,166	$ 21,654,487	$ -
County offices	-	-	-	-	-	-
Intergovernmental	-	351,044	-	81,288	1,077,367	-
Fees	-	27,331	-	-	-	-
Interest income	475,121	30,718	-	32,265	164,928	108,532
Other miscellaneous revenues	-	-	-	-	135,000	-
Total revenues	23,252,758	9,248,661	-	2,131,719	23,031,782	108,532
Expenditures:						
Current:						
Administrative services	-	-	-	-	-	-
Community development and planning	3,046,015	-	-	-	-	-
Public safety	-	9,588,662	-	2,296,394	21,273,939	-
Judicial services	-	-	-	-	-	-
Law enforcement services	-	-	-	-	-	-
Parks, recreation and tourism	-	-	-	-	-	-
Boards, commissions and others	-	-	-	-	-	-
Capital outlay	-	-	-	1,023,735	-	-
Debt service:						
Principal	-	-	-	-	2,187,000	-
Interest	-	-	-	-	763,463	-
Bond issuance cost	-	-	-	-	224,300	-
Total expenditures	3,046,015	9,588,662	-	3,320,129	24,448,702	-
Excess (deficiency) of revenues over (under) expenditures	20,206,743	(340,001)	-	(1,188,410)	(1,416,920)	108,532
Other financing sources (uses):						
Issuance of bonds	-	-	-	-	7,800,000	-
Issuance of subscriptions	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(32,226,352)	-	-	-	-	-
Total other financing sources (uses), net	(32,226,352)	-	-	-	7,800,000	-
Net change in fund balances	(12,019,609)	(340,001)	-	(1,188,410)	6,383,080	108,532
Fund balances, beginning of year, as previously reported	13,467,730	423,594	21,638,607	1,594,481	1,603,929	5,255,703
Adjustment - change to reporting entity	-	-	(21,638,607)	-	-	-
Fund balances, beginning of year, as adjusted	13,467,730	423,594	-	1,594,481	1,603,929	5,255,703
Fund balances (deficits), end of year	$ 1,448,121	$ 83,593	$ -	$ 406,071	$ 7,987,009	$ 5,364,235

COVID Relief	Solicitor Expungement	Solicitor Estreatment	Circuit Solicitor Seized Funds	Sheriff Federal Sharing	Sheriff Narcotics	Road Maintenance Program	Opioid Grant
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	-	-	-	455,436	-	8,100,000	3,904,589
-	127,105	32,620	-	-	-	13,523,919	-
75,142	15,446	18,756	20,073	15,879	10,942	128,602	902
-	-	-	68,117	-	310,666	-	-
75,142	142,551	51,376	88,190	471,315	321,608	21,752,521	3,905,491
-	-	-	-	-	-	-	-
-	-	-	-	-	-	955,998	-
-	-	-	-	-	-	-	3,904,588
-	223,450	72,482	57,567	-	-	-	-
-	-	-	-	-	300,932	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	39,939	23,958,765	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	223,450	72,482	57,567	-	340,871	24,914,763	3,904,588
75,142	(80,899)	(21,106)	30,623	471,315	(19,263)	(3,162,242)	903
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	125	-	-	-	-	1,000,000	-
-	-	-	-	-	-	(3,096,350)	-
-	125	-	-	-	-	(2,096,350)	-
75,142	(80,774)	(21,106)	30,623	471,315	(19,263)	(5,258,592)	903
2,136,231	390,990	567,239	595,053	306,047	377,389	3,844,701	-
-	-	-	-	-	-	-	-
2,136,231	390,990	567,239	595,053	306,047	377,389	3,844,701	-
$ 2,211,373	$ 310,216	$ 546,133	$ 625,676	$ 777,362	$ 358,126	$ (1,413,891)	$ 903

(Continued)

GREENVILLE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	E-911	Detention Center Inmate	Second Chance	Public Works Programs	State Accommodations Tax	Local Accommodations Tax
Revenues:						
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -
County offices	-	-	-	-	-	-
Intergovernmental	3,382,513	-	-	-	1,442,696	965,472
Fees	465,971	1,428,022	-	40,931	-	-
Interest income	180,539	149,975	-	-	-	-
Other miscellaneous revenues	-	-	443,192	-	-	-
Total revenues	4,029,023	1,577,997	443,192	40,931	1,442,696	965,472
Expenditures:						
Current:						
Administrative services	-	-	-	-	-	-
Community development and planning	-	-	-	11,297	-	-
Public safety	-	-	-	-	-	-
Judicial services	-	-	-	-	-	-
Law enforcement services	3,003,179	1,000,369	-	-	-	-
Parks, recreation and tourism	-	-	-	-	-	-
Boards, commissions and others	-	-	486,784	-	1,643,777	121,001
Capital outlay	1,339,264	269,197	-	-	-	-
Debt service:						
Principal	208,810	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance cost	-	-	-	-	-	-
Total expenditures	4,551,253	1,269,566	486,784	11,297	1,643,777	121,001
Excess (deficiency) of revenues over (under) expenditures	(522,230)	308,431	(43,592)	29,634	(201,081)	844,471
Other financing sources (uses):						
Issuance of bonds	-	-	-	-	-	-
Issuance of subscriptions	1,339,264	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(131,492)	-
Total other financing sources (uses), net	1,339,264	-	-	-	(131,492)	-
Net change in fund balances	817,034	308,431	(43,592)	29,634	(332,573)	844,471
Fund balances, beginning of year, as previously reported	4,999,105	4,266,420	404,555	2,343,873	659,609	2,544,938
Adjustment - change to reporting entity	-	-	-	-	-	-
Fund balances, beginning of year, as adjusted	4,999,105	4,266,420	404,555	2,343,873	659,609	2,544,938
Fund balances (deficits), end of year	$ 5,816,139	$ 4,574,851	$ 360,963	$ 2,373,507	$ 327,036	$ 3,389,409

Victims Bill of Rights	Parks, Recreation, and Tourism	Art Museum	Greenville Technical College	Affordable Housing	Natural Resources	Total Nonmajor Special Revenue Funds
$ -	$ 6,853,565	$ 5,405,282	$ 18,341,605	$ 75,875	$ 1,489,304	$ 87,455,489
-	566,433	-	-	-	-	566,433
649,952	292,344	6,275	155,649	7,853	74,360	20,946,838
-	5,766,461	-	-	-	-	21,412,360
9,958	341,438	16,077	168,147	6,823	53,084	2,023,347
-	282,052	-	-	1,750,000	171,000	3,160,027
659,910	14,102,293	5,427,634	18,665,401	1,840,551	1,787,748	135,564,494
-	-	4,998,807	13,796,384	-	-	18,795,191
-	-	-	-	2,200,000	3,007,590	9,220,900
-	-	-	-	-	-	37,063,583
554,298	-	-	-	-	-	907,797
-	-	-	-	-	-	4,304,480
-	15,986,099	-	-	-	-	15,986,099
-	-	-	-	-	-	2,251,562
-	423,682	-	-	-	-	27,054,582
-	157,277	180,000	-	-	-	2,733,087
-	-	51,625	-	-	-	815,088
-	-	-	-	-	-	224,300
554,298	16,567,058	5,230,432	13,796,384	2,200,000	3,007,590	119,356,669
105,612	(2,464,765)	197,202	4,869,017	(359,449)	(1,219,842)	16,207,825
-	-	-	-	-	-	7,800,000
-	-	-	-	-		1,339,264
-	6,134,784	-	-	250,000	-	7,384,909
-	(5,352,433)	-	(3,212,738)	-	-	(44,019,365)
-	782,351	-	(3,212,738)	250,000	-	(27,495,192)
105,612	(1,682,414)	197,202	1,656,279	(109,449)	(1,219,842)	(11,287,367)
290,235	11,139,274	336,845	2,919,534	166,916	2,198,258	84,471,256
-	-	-	-	-	-	(21,638,607)
290,235	11,139,274	336,845	2,919,534	166,916	2,198,258	62,832,649
$ 395,847	$ 9,456,860	$ 534,047	$ 4,575,813	$ 57,467	$ 978,416	$ 51,545,282

GREENVILLE COUNTY SOUTH CAROLINA

SPECIAL REVENUE FUND - INFRASTRUCTURE BANK
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Original Budget	Final Budget	Actual	Variance
Revenues:				
Property taxes	$ 28,121,440	$ 28,121,440	$ 22,777,637	$ (5,343,803)
Interest income	338,350	338,350	475,121	136,771
Total revenues	28,459,790	28,459,790	23,252,758	(5,207,032)
Expenditures:				
Current:				
Community development and planning	3,107,975	3,107,975	3,046,015	61,960
Total expenditures	3,107,975	3,107,975	3,046,015	61,960
Excess of revenues over expenditures	25,351,815	25,351,815	20,206,743	(5,145,072)
Other financing uses:				
Transfers out	(36,888,650)	(36,888,650)	(32,226,352)	4,662,298
Total other financing uses	(36,888,650)	(36,888,650)	(32,226,352)	4,662,298
Net change in fund balance	(11,536,835)	(11,536,835)	(12,019,609)	(482,774)
Fund balance, beginning of year	13,467,730	13,467,730	13,467,730	-
Fund balance, end of year	$ 1,930,895	$ 1,930,895	$ 1,448,121	$ (482,774)

GREENVILLE COUNTY SOUTH CAROLINA

SPECIAL REVENUE FUND - CHARITY HOSPITALIZATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Original Budget	Final Budget	Actual	Variance
Revenues:				
Property taxes	$ 9,125,600	$ 9,125,600	$ 8,839,568	$ (286,032)
Fees	24,500	24,500	27,331	2,831
Intergovernmental	238,092	238,092	351,044	112,952
Interest income	-	-	30,718	30,718
Total revenues	9,388,192	9,388,192	9,248,661	(139,531)
Expenditures:				
Current:				
Public safety	9,905,559	9,913,086	9,603,174	309,912
Total expenditures	9,905,559	9,913,086	9,603,174	309,912
Net change in fund balance	(517,367)	(524,894)	(354,513)	170,381
Fund balance, beginning of year	423,594	423,594	423,594	-
Adjustment: Budget to GAAP basis	-	-	14,512	14,512
Fund balance (deficit), end of year	$ (93,773)	$ (101,300)	$ 83,593	$ 184,893

GREENVILLE COUNTY SOUTH CAROLINA

SPECIAL REVENUE FUND - INTEROPERABLE COMMUNICATIONS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Original Budget	Final Budget	Actual	Variance
Revenues:				
Property taxes	$ 2,451,400	$ 2,451,400	$ 2,018,166	$ (433,234)
Intergovernmental	61,627	61,627	81,288	19,661
Interest income	14,380	14,380	32,265	17,885
Total revenues	2,527,407	2,527,407	2,131,719	(395,688)
Expenditures:				
Current:				
Public safety	2,598,172	2,376,996	1,960,435	416,561
Capital outlay	300,000	1,193,746	901,074	292,672
Total expenditures	2,898,172	3,570,742	2,861,509	709,233
Net change in fund balance	(370,765)	(1,043,335)	(729,790)	313,545
Fund balance, beginning of year	1,594,481	1,594,481	1,594,481	-
Adjustment: Budget to GAAP basis	-	-	(458,620)	(458,620)
Fund balance, end of year	$ 1,223,716	$ 551,146	$ 406,071	$ (145,075)

GREENVILLE COUNTY SOUTH CAROLINA

SPECIAL REVENUE FUND - LOCAL ACCOMMODATIONS TAX
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Original Budget	Final Budget	Actual	Variance
Revenues:				
Intergovernmental	$ 611,268	$ 611,268	$ 965,472	$ 354,204
Total revenues	611,268	611,268	965,472	354,204
Expenditures:				
Current:				
Boards, commissions and others	500,000	500,000	121,001	378,999
Total expenditures	500,000	500,000	121,001	378,999
Net change in fund balance	111,268	111,268	844,471	733,203
Fund balance, beginning of year	2,544,938	2,544,938	2,544,938	-
Fund balance, end of year	$ 2,656,206	$ 2,656,206	$ 3,389,409	$ 733,203

GREENVILLE COUNTY SOUTH CAROLINA

SPECIAL REVENUE FUND - VICTIM'S BILL OF RIGHTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Original Budget	Final Budget	Actual	Variance
Revenues:				
Intergovernmental	$ 658,576	$ 658,576	$ 649,952	$ (8,624)
Interest income	-	-	9,958	9,958
Total revenues	658,576	658,576	659,910	1,334
Expenditures:				
Current:				
Judicial services	549,927	549,927	554,298	(4,371)
Total expenditures	549,927	549,927	554,298	(4,371)
Net change in fund balance	108,649	108,649	105,612	(3,037)
Fund balance, beginning of year	290,235	290,235	290,235	-
Fund balance, end of year	$ 398,884	$ 398,884	$ 395,847	$ (3,037)

GREENVILLE COUNTY SOUTH CAROLINA

SPECIAL REVENUE FUND - E911
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Original Budget	Final Budget	Actual	Variance
Revenues:				
Fees	$ 500,366	$ 500,366	$ 465,971	$ (34,395)
Intergovernmental	3,106,263	3,106,263	3,382,513	276,250
Interest income	200,000	200,000	180,539	(19,461)
Total revenues	3,806,629	3,806,629	4,029,023	222,394
Expenditures:				
Current:				
Law enforcement services	3,585,443	4,039,609	3,424,186	615,423
Capital outlay	-	-	1,339,264	(1,339,264)
Debt service:				
Principal	-	-	208,810	(208,810)
Total expenditures	3,585,443	4,039,609	4,972,260	(932,651)
Excess (deficiency) of revenues over (under) expenditures	221,186	(232,980)	(943,237)	(710,257)
Other financing sources:				
Issuance of subscriptions	-	-	1,339,264	1,339,264
Total other financing uses	-	-	1,339,264	1,339,264
Net change in fund balance	221,186	(232,980)	396,027	629,007
Fund balance, beginning of year	4,999,105	4,999,105	4,999,105	-
Adjustment: Budget to GAAP basis	-	-	421,007	421,007
Fund balance, end of year	$ 5,220,291	$ 4,766,125	$ 5,816,139	$ 1,050,014

GREENVILLE COUNTY SOUTH CAROLINA

SPECIAL REVENUE FUND - STATE ACCOMMODATIONS TAX
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Original Budget	Final Budget	Actual	Variance
Revenues:				
Intergovernmental	$ 1,310,989	$ 1,310,989	$ 1,442,696	$ 131,707
Total revenues	1,310,989	1,310,989	1,442,696	131,707
Expenditures:				
Current:				
Boards, commissions and others	1,401,500	2,352,572	1,643,777	708,795
Total expenditures	1,401,500	2,352,572	1,643,777	708,795
Deficiency of revenues under expenditures	(90,511)	(1,041,583)	(201,081)	840,502
Other financing uses:				
Transfers out	(75,000)	(75,000)	(131,492)	(56,492)
Total other financing uses	(75,000)	(75,000)	(131,492)	(56,492)
Net change in fund balance	(165,511)	(1,116,583)	(332,573)	784,010
Fund balance, beginning of year	659,609	659,609	659,609	-
Fund balance (deficit), end of year	$ 494,098	$ (456,974)	$ 327,036	$ 784,010

GREENVILLE COUNTY SOUTH CAROLINA

CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Original Budget	Final Budget	Actual	Variance
Revenues:				
Interest income	$ 239,097	$ (111,158)	$ 84,680	$ 195,838
Other miscellaneous revenues	14,020,479	(14,007,979)	184,315	14,192,294
Total revenues	14,259,576	(14,119,137)	268,995	14,388,132
Expenditures:				
Current:				
General services	7,352,957	9,734,795	1,630,592	8,104,203
Community development and planning	-	3,174	3,174	-
Public safety	-	573,758	573,757	1
Parks, recreation and tourism	3,126,192	4,870,677	3,865,543	1,005,134
Capital outlay	21,398,151	20,275,535	37,867,126	(17,591,591)
Debt service:				
Principal	-	-	2,358,256	(2,358,256)
Total expenditures	31,877,300	35,457,939	46,298,448	(10,840,509)
Deficiency of revenues under expenditures	(17,617,724)	(49,577,076)	(46,029,453)	3,547,623
Other financing sources (uses):				
Issuance of financed purchase obligation	-	7,000,000	7,000,000	-
Issuance of subscriptions	-	-	23,107,780	23,107,780
Transfers in	(4,673,600)	9,076,400	15,750,000	6,673,600
Transfers out	-	-	(490,834)	(490,834)
Total other financing sources (uses), net	(4,673,600)	16,076,400	45,366,946	29,290,546
Net change in fund balance	(22,291,324)	(33,500,676)	(662,507)	32,838,169
Fund deficit, beginning of year	(737,531)	(737,531)	(737,531)	-
Adjustment: Budget to GAAP basis	-	-	6,520,073	6,520,073
Fund balance (deficit), end of year	$ (23,028,855)	$ (34,238,207)	$ 5,120,035	$ 39,358,242

GREENVILLE COUNTY SOUTH CAROLINA
ROAD MAINTENANCE PROGRAM

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS) FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental	$ 11,500,000	$ 11,500,000	$ 8,100,000	$ (3,400,000)
Fees	13,621,295	13,621,295	13,523,919	(97,376)
Interest revenue	275,400	275,400	128,602	(146,798)
Total revenues	25,396,695	25,396,695	21,752,521	(3,644,174)
Expenditures:				
Current:				
Community development and planning	700,000	1,068,174	700,000	368,174
Capital outlay	32,462,298	42,254,267	41,147,129	1,107,138
Total expenditures	33,162,298	43,322,441	41,847,129	1,475,312
Deficiency of revenues under expenditures	(7,765,603)	(17,925,746)	(20,094,608)	(2,168,862)
Other financing sources (uses):				
Transfers in	5,662,298	5,662,298	1,000,000	(4,662,298)
Transfers out	(3,096,350)	(3,096,350)	(3,096,350)	-
Total other financing sources (uses), net	2,565,948	2,565,948	(2,096,350)	(4,662,298)
Net change in fund balances	(5,199,655)	(15,359,798)	(22,190,958)	(6,831,160)
Fund balance, beginning of year	3,844,701	3,844,701	3,844,701	-
Adjustment: Budget to GAAP basis	-	-	16,932,366	16,932,366
Fund deficit, end of year	$ (1,354,954)	$ (11,515,097)	$ (1,413,891)	$ 10,101,206

GREENVILLE COUNTY SOUTH CAROLINA
PARKS, RECREATION AND TOURISM FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS) FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues:				
Property taxes	$ 6,364,800	$ 6,364,800	$ 6,853,565	$ 488,765
County offices	587,470	587,470	566,433	(21,037)
Intergovernmental	427,244	427,244	292,344	(134,900)
Fees	5,685,568	5,685,568	5,766,461	80,893
Interest revenue	-	-	341,438	341,438
Other miscellaneous revenues	344,321	344,321	282,052	(62,269)
Total revenues	13,409,403	13,409,403	14,102,293	692,890
Expenditures:				
Current:				
Parks, recreation and tourism	17,075,148	17,027,427	15,986,091	1,041,336
Capital outlay	400,000	430,312	423,682	6,630
Debt service:				
Principal	-	-	157,277	(157,277)
Total expenditures	17,475,148	17,457,739	16,567,050	890,689
Deficiency of revenues under expenditures	(4,065,745)	(4,048,336)	(2,464,757)	1,583,579
Other financing sources (uses):				
Transfers in	6,134,784	6,134,784	6,134,784	-
Transfers out	(5,035,024)	(5,052,433)	(5,352,433)	(300,000)
Total other financing sources, net	1,099,760	1,082,351	782,351	(300,000)
Net change in fund balances	(2,965,985)	(2,965,985)	(1,682,406)	1,283,579
Fund balance, beginning of year	11,139,274	11,139,274	11,139,274	-
Adjustment: Budget to GAAP basis	-	-	(8)	(8)
Fund balance, end of year	$ 8,173,289	$ 8,173,289	$ 9,456,860	$ 1,283,571

GREENVILLE COUNTY SOUTH CAROLINA
AFFORDABLE HOUSING FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues:				
Property taxes	$ -	$ -	$ 75,875	$ 75,875
Intergovernmental	-	-	7,853	7,853
Interest revenue	-	-	6,823	6,823
Other miscellaneous revenues	1,750,000	1,750,000	1,750,000	-
Total revenues	1,750,000	1,750,000	1,840,551	90,551
Expenditures:				
Current:				
Community development and planning	2,000,000	2,000,000	2,200,000	(200,000)
Total expenditures	2,000,000	2,000,000	2,200,000	(200,000)
Deficiency of revenues under expenditures	(250,000)	(250,000)	(359,449)	(109,449)
Other financing sources:				
Transfers in	250,000	250,000	250,000	-
Total other financing sources, net	250,000	250,000	250,000	-
Net change in fund balances	-	-	(109,449)	(109,449)
Fund balance, beginning of year	166,916	166,916	166,916	-
Fund balance, end of year	$ 166,916	$ 166,916	$ 57,467	$ (109,449)

GREENVILLE COUNTY SOUTH CAROLINA
NATURAL RESOURCES FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues:				
Property taxes	$ 1,050,600	$ 1,050,600	$ 1,489,304	$ 438,704
Intergovernmental	31,755	31,755	74,360	42,605
Interest revenue	12,000	12,000	53,084	41,084
Other miscellaneous revenues	-	-	171,000	171,000
Total revenues	1,094,355	1,094,355	1,787,748	693,393
Expenditures:				
Current:				
Community development and planning	1,500,000	1,500,000	3,007,590	(1,507,590)
Total expenditures	1,500,000	1,500,000	3,007,590	(1,507,590)
Net change in fund balances	(405,645)	(405,645)	(1,219,842)	(814,197)
Fund balance, beginning of year	2,198,258	2,198,258	2,198,258	-
Fund balance, end of year	$ 1,792,613	$ 1,792,613	$ 978,416	$ (814,197)

GREENVILLE COUNTY SOUTH CAROLINA
COVID RELIEF FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues:				
Interest revenue	$ (1,544,497)	$ (1,544,497)	$ 75,142	$ 1,619,639
Total revenues	(1,544,497)	(1,544,497)	75,142	1,619,639
Net change in fund balances	(1,544,497)	(1,544,497)	75,142	1,619,639
Fund balance, beginning of year	2,136,231	2,136,231	2,136,231	-
Fund balance, end of year	$ 591,734	$ 591,734	$ 2,211,373	$ 1,619,639

GREENVILLE COUNTY SOUTH CAROLINA
OPIOID GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental	$ -	$ 4,075,635	$ 3,904,589	$ (171,046)
Interest revenue	-	-	902	902
Total revenues	-	4,075,635	3,905,491	(170,144)
Expenditures:				
Current:				
General services	-	4,075,635	3,904,588	171,047
Total expenditures	-	4,075,635	3,904,588	171,047
Net change in fund balances	-	-	903	903
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	$ -	$ -	$ 903	$ 903

DEBT SERVICE FUNDS

General Obligation Bonds Fund This fund is used to account for principal and interest payments on the County's general obligation bonds.

Certificates of Participation Fund This fund is used to account for principal and interest payments on the County's certificates of participation.

Capital Leases Fund This fund is used to account for principal and interest payments on the County's leases of equipment, vehicles and real estate.

Revenue Bonds Fund This fund is used to account for principal and interest payments on the County's special source revenue bonds and recreation revenue bonds.

GREENVILLE COUNTY SOUTH CAROLINA

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2026

	General Obligation Bonds	Certificates of Participation	Capital Leases	Revenue Bonds	Total Nonmajor Debt Service Funds
ASSETS					
Cash and cash equivalents	$ 11,813	$ 1,213,457	$ 14,852	$ -	$ 1,240,122
Investments	39,792	4,087,447	50,026	-	4,177,265
Taxes receivable	115,000	129,000	-	-	244,000
Restricted cash and cash equivalents	-	-	-	2,275,877	2,275,877
Total assets	$ 166,605	$ 5,429,904	$ 64,878	$ 2,275,877	$ 7,937,264
LIABILITIES					
Accrued liabilities	$ 1,200	$ -	$ -	$ -	$ 1,200
Due to other funds	-	-	-	441,410	441,410
Total liabilities	1,200	-	-	441,410	442,610
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	112,000	121,000	-	-	233,000
Total deferred inflows of resources	112,000	121,000	-	-	233,000
FUND BALANCES					
Restricted for:					
Debt service	53,405	5,308,904	64,878	1,834,467	7,261,654
Total fund balances	53,405	5,308,904	64,878	1,834,467	7,261,654
Total liabilities, deferred inflows of resources, and fund balances	$ 166,605	$ 5,429,904	$ 64,878	$ 2,275,877	$ 7,937,264

GREENVILLE COUNTY SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR DEBT SERVICE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	General Obligation Bonds	Certificates of Participation	Capital Leases	Revenue Bonds	Total Nonmajor Debt Service Funds
Revenues:					
Property taxes	$ 1,579,203	$ 4,361,990	$ -	$ -	$ 5,941,193
Intergovernmental	61,246	170,785	-	-	232,031
Interest revenue	15,193	421,131	372	95,009	531,705
Total revenues	1,655,642	4,953,906	372	95,009	6,704,929
Expenditures:					
Debt service:					
Principal	6,710,000	-	7,284,790	7,341,000	21,335,790
Interest	1,393,814	-	705,341	3,871,868	5,971,023
Fiscal agent fees	221,178	600	-	18,378	240,156
Total expenditures	8,324,992	600	7,990,131	11,231,246	27,546,969
Excess (deficiency) of revenues over (under) expenditures	(6,669,350)	4,953,306	(7,989,759)	(11,136,237)	(20,842,040)
Other financing sources (uses):					
Premium on bonds issued	631,309	-	-	-	631,309
Issuance of debt	10,000,000	-	-	-	10,000,000
Transfers in	6,267,138	-	8,052,046	11,212,868	25,532,052
Transfers out	(10,000,000)	(15,739,404)	-	-	(25,739,404)
Total other financing sources (uses), net	6,898,447	(15,739,404)	8,052,046	11,212,868	10,423,957
Net change in fund balances	229,097	(10,786,098)	62,287	76,631	(10,418,083)
Fund balances (deficit), beginning of year	(175,692)	16,095,002	2,591	1,757,836	17,679,737
Fund balances, end of year	$ 53,405	$ 5,308,904	$ 64,878	$ 1,834,467	$ 7,261,654

GREENVILLE COUNTY SOUTH CAROLINA

DEBT SERVICE FUND - GENERAL OBLIGATION BONDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Original Budget	Final Budget	Actual	Variance
Revenues:				
Property taxes	$ 1,400,800	$ 1,400,800	$ 1,579,203	$ 178,403
Intergovernmental	51,086	51,086	61,246	10,160
Interest income	42,620	42,620	15,193	(27,427)
Total revenues	1,494,506	1,494,506	1,655,642	161,136
Expenditures:				
Debt service:				
Principal	5,260,000	6,607,599	6,710,000	(102,401)
Interest	1,253,814	1,253,814	1,393,814	(140,000)
Fiscal agent fees	10,000	10,000	221,178	(211,178)
Total expenditures	6,523,814	7,871,413	8,324,992	(453,579)
Deficiency of revenues under expenditures	(5,029,308)	(6,376,907)	(6,669,350)	(292,443)
Other financing sources (uses)				
Premiums on bonds issued	-	-	631,309	631,309
Issuance of debt	-	-	10,000,000	10,000,000
Transfers in	6,727,738	6,727,738	6,267,138	(460,600)
Transfers out	-	-	(10,000,000)	(10,000,000)
Total other financing sources, net	6,727,738	6,727,738	6,898,447	170,709
Net change in fund balances	1,698,430	350,831	229,097	(121,734)
Fund deficit, beginning of year	(175,692)	(175,692)	(175,692)	-
Fund balance, end of year	$ 1,522,738	$ 175,139	$ 53,405	$ (121,734)

GREENVILLE COUNTY SOUTH CAROLINA

DEBT SERVICE FUND - CERTIFICATES OF PARTICIPATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Original Budget	Final Budget	Actual	Variance
Revenues:				
Property taxes	$ 4,202,400	$ 4,202,400	$ 4,361,990	$ 159,590
Intergovernmental	124,252	124,252	170,785	46,533
Interest income	407,388	407,388	421,131	13,743
Total revenues	4,734,040	4,734,040	4,953,906	219,866
Expenditures:				
Debt service:				
Fiscal agent fees	-	600	600	-
Total expenditures	-	600	600	-
Excess of revenues over expenditures	4,734,040	4,733,440	4,953,306	219,866
Other financing sources (uses):				
Transfers out	-	(7,738,804)	(15,739,404)	(8,000,600)
Total other financing uses	-	(7,738,804)	(15,739,404)	(8,000,600)
Net change in fund balances	4,734,040	(3,005,364)	(10,786,098)	(7,780,734)
Fund balance, beginning of year	16,095,002	16,095,002	16,095,002	-
Fund balance, end of year	$ 20,829,042	$ 13,089,638	$ 5,308,904	$ (7,780,734)

GREENVILLE COUNTY SOUTH CAROLINA

DEBT SERVICE FUND - REVENUE BONDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Original Budget	Final Budget	Actual	Variance
Revenues:				
Interest income	$ 185,000	$ 185,000	$ 95,009	$ (89,991)
Total revenues	185,000	185,000	95,009	(89,991)
Expenditures:				
Debt service:				
Principal	7,341,000	7,341,000	7,341,000	-
Interest	3,871,868	3,871,868	3,871,868	-
Fiscal agent fees	10,000	10,000	18,378	(8,378)
Total expenditures	11,222,868	11,222,868	11,231,246	(8,378)
Deficiency of revenues under expenditures	(11,037,868)	(11,037,868)	(11,136,237)	(98,369)
Other financing sources (uses):				
Transfers in	11,212,868	11,212,868	11,212,868	-
Total other financing sources	11,212,868	11,212,868	11,212,868	-
Net change in fund balances	175,000	175,000	76,631	(98,369)
Fund balance, beginning of year	1,757,836	1,757,836	1,757,836	-
Fund balance, end of year	$ 1,932,836	$ 1,932,836	$ 1,834,467	$ (98,369)

GREENVILLE COUNTY SOUTH CAROLINA

DEBT SERVICE FUND - CAPITAL LEASES
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Original Budget	Final Budget	Actual	Variance
Revenues:				
Interest income	$ -	$ -	$ 372	$ 372
Total revenues	-	-	372	372
Expenditures:				
Debt service:				
Principal	7,324,859	7,324,859	7,284,790	40,069
Interest	727,190	727,190	705,341	21,849
Total expenditures	8,052,049	8,052,049	7,990,131	61,918
Deficiency of revenues under expenditures	(8,052,049)	(8,052,049)	(7,989,759)	62,290
Other financing sources (uses):				
Transfers in	8,052,049	8,052,049	8,052,046	(3)
Total other financing sources	8,052,049	8,052,049	8,052,046	(3)
Net change in fund balances	-	-	62,287	62,287
Fund balance, beginning of year	2,591	2,591	2,591	-
Fund balance, end of year	$ 2,591	$ 2,591	$ 64,878	$ 62,287

INTERNAL SERVICE FUNDS

Vehicle Service Center Fund is used to account for the operation and maintenance of County vehicles. Services are provided to all internal County departments and several outside agencies.

Workers Compensation Fund is used to account for the receipt and disbursements of workers compensation claims.

Health and Dental Fund is maintained to account for the County's self-insurance program for health and dental.

Building Services Fund is used to account for administrative services related to the operation of the county administration building. Costs of services provided are allocated to internal county departments.

GREENVILLE COUNTY SOUTH CAROLINA

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2026

	Vehicle Service Center	Workers' Compensation	Health and Dental	Building Services	Total Internal Service Funds
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	$ 388,890	$ 805,438	$ -	$ 16,023	$ 1,210,351
Investments	1,309,947	2,713,061	-	-	4,023,008
Other receivables	32,591	-	-	-	32,591
Inventory	565,474	-	-	-	565,474
Total current assets	2,296,902	3,518,499	-	16,023	5,831,424
NONCURRENT ASSETS					
Capital assets:					
Nondepreciable	136,620	-	-	-	136,620
Depreciable, net of accumulated depreciation	231,891	-	-	-	231,891
Total noncurrent assets	368,511	-	-	-	368,511
Total assets	2,665,413	3,518,499	-	16,023	6,199,935
LIABILITIES					
CURRENT LIABILITIES					
Accounts payable	914,241	-	2,424,617	-	3,338,858
Accrued expenses	34,601	-	3,873	3,225	41,699
Claims payable - current portion	-	2,145,000	4,018,000	-	6,163,000
Compensated absences - current portion	15,130	-	2,244	929	18,303
Total current liabilities	963,972	2,145,000	6,448,734	4,154	9,561,860
NONCURRENT LIABILITIES					
Advance from other funds	-	-	10,786,871	-	10,786,871
Claims payable - long term portion	-	1,155,000	82,000	-	1,237,000
Compensated absences - long term portion	152,985	-	22,684	9,398	185,067
Total long-term liabilities	152,985	1,155,000	10,891,555	9,398	12,208,938
Total liabilities	1,116,957	3,300,000	17,340,289	13,552	21,770,798
NET POSITION (DEFICIT)					
Investment in capital assets	368,511	-	-	-	368,511
Unrestricted	1,179,945	218,499	(17,340,289)	2,471	(15,939,374)
Total net position (deficit)	$ 1,548,456	$ 218,499	$ (17,340,289)	$ 2,471	$ (15,570,863)

GREENVILLE COUNTY SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Vehicle Service Center	Workers' Compensation	Health and Dental	Building Services	Total Internal Service Funds
OPERATING REVENUES					
Charges for services	$ 12,297,635	$ -	$ -	$ 156,020	$ 12,453,655
Premiums	-	4,639,560	43,787,601	-	48,427,161
Total operating revenues	12,297,635	4,639,560	43,787,601	156,020	60,880,816
OPERATING EXPENSES					
Cost of material used	10,109,528	-	-	-	10,109,528
Personnel services	1,931,245	-	-	153,549	2,084,794
Printing and binding	1,946	-	-	-	1,946
Gas, oil and tires	16,269	-	-	-	16,269
Tools	6,369	-	-	-	6,369
Operational support	9,937	-	-	-	9,937
Operational assets	117,769	-	-	-	117,769
Depreciation	27,713	-	-	-	27,713
Training, travel and conference	1,028	-	-	-	1,028
Office supplies and postage	840	-	-	-	840
Utilities	61,668	-	-	-	61,668
Equipment maintenance	8,473	-	-	-	8,473
Other maintenance	103,104	-	-	-	103,104
Technical and professional services	184	-	-	-	184
Uniforms	12,460	-	-	-	12,460
Contractual agreements	43,241	-	-	-	43,241
Administrative expenses	-	-	564,307	-	564,307
Claims	-	2,823,182	42,878,134	-	45,701,316
Reinsurance	-	66,644	2,854,380	-	2,921,024
Total operating expenses	12,451,774	2,889,826	46,296,821	153,549	61,791,970
Operating income (loss)	(154,139)	1,749,734	(2,509,220)	2,471	(911,154)
NONCAPITAL SUBSIDIES					
Transfers out	-	(2,500,000)	-	-	(2,500,000)
Total noncapital subsidies	-	(2,500,000)	-	-	(2,500,000)
Operating income (loss) and noncapital subsidies	(154,139)	(750,266)	(2,509,220)	2,471	(3,411,154)
OTHER NONOPERATING REVENUES					
Gain on disposal of assets	454	-	-	-	454
Interest income	18,050	147,539	17,146	-	182,735
Total other nonoperating revenues	18,504	147,539	17,146	-	183,189
Change in net position	(135,635)	(602,727)	(2,492,074)	2,471	(3,227,965)
NET POSITION (DEFICIT), beginning of year,	1,684,091	821,226	(14,848,215)	-	(12,342,898)
NET POSITION (DEFICIT), end of year	$ 1,548,456	$ 218,499	$ (17,340,289)	$ 2,471	$ (15,570,863)

GREENVILLE COUNTY SOUTH CAROLINA

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Vehicle Service Center	Workers' Compensation	Health and Dental	Building Services	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	$ 12,283,989	$ 4,639,560	$ 43,405,141	$ 156,020	$ 60,484,710
Payments to suppliers	(10,071,700)	(2,589,826)	(43,244,827)	-	(55,906,353)
Payments to employees	(1,910,849)	-	(177,460)	(154,178)	(2,242,487)
Net cash provided by (used in) operating activities	301,440	2,049,734	(17,146)	1,842	2,335,870
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES					
Transfers out	-	(2,500,000)	-	-	(2,500,000)
Net cash used in noncapital and related financing activities	-	(2,500,000)	-	-	(2,500,000)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisitions of capital assets	(48,788)	-	-	-	(48,788)
Proceeds from sales of capital assets	454	-	-	-	454
Net cash used in capital and related financing activities	(48,334)	-	-	-	(48,334)
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchases of investments	(269,185)	-	-	-	(269,185)
Proceeds from the sale of investments	-	72,567	-		72,567
Interest received	18,050	147,539	17,146	-	182,735
Net cash used in investing activities	(251,135)	220,106	17,146	-	(13,883)
Change in cash and cash equivalents	1,971	(230,160)	-	1,842	(226,347)
Cash and cash equivalents:					
Beginning of year	386,919	1,035,598	-	14,181	1,436,698
End of year	$ 388,890	$ 805,438	$ -	$ 16,023	$ 1,210,351
Classified as:					
Cash and cash equivalents	$ 388,890	$ 805,438	$ -	$ 16,023	$ 1,210,351
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating income (loss)	$ (154,139)	$ 1,749,734	$ (2,509,220)	$ 2,471	$ (911,154)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation	27,713	-	-	-	27,713
Change in assets and liabilities:					
Increase in accounts receivable	(13,646)	-	-	-	(13,646)
Increase in inventory	(94,203)	-	-		(94,203)
Decrease in advance from other funds	-	-	(382,460)	-	(382,460)
Increase in accounts payable	515,319	-	2,367,658	-	2,882,977
Increase in accrued expenses	7,237	-	860	443	8,540
Increase in claims payable	-	300,000	500,000	-	800,000
Increase (decrease) in compensated absences	13,159	-	6,016	(1,072)	18,103
Net cash provided by (used in) operating activities	$ 301,440	$ 2,049,734	$ (17,146)	$ 1,842	$ 2,335,870

GREENVILLE COUNTY, SOUTH CAROLINA

FIDUCIARY FUNDS

CUSTODIAL FUNDS

Property Tax Fund receives all the taxes collected that have been levied by the county and other taxing authorities.

Family Court Fund receives funds from child support payments.

Master in Equity Fund receives funds from foreclosure sales. It also holds surplus funds resulting from sale bids exceeding the debt due the Plaintiff.

Clerk of Court Fund receives funds per a court order. Most orders will refer to the power of eminent domain and S.C. Code Section 28-2-40 which allows the funds to be held in an interest bearing account. The Clerk of Court also collects certain fines.

Pretrial Intervention Fund is used to collect fees and fines related to pre-trial intervention, adult drug court, alcohol enforcement program, Pickens adult drug court, juvenile drug court, and traffic education.

Special Districts Fund accounts for 4 sources of collections. The first type is the unspent bond proceeds for other governments. The second type is the funds to pay debt service for which the County Treasurer acts as paying agent. The third type are funds held for various special purpose districts by the County Treasurer. The fourth type is the tax sales account. These funds represent the money from the last tax sale which occurred in 2019. Normally property owners have one year to redeem their property, but this has been extended an additional year due to the COVID protocols put in place by the state.

Public Defender Fund receives funds from the state on a quarterly basis and represent funding for the operations of the public defender's office. They are spent at the sole discretion of the public defender. Other funds are received from municipalities for services provided. These charges are based on the number of cases in each municipality and are also used at the discretion of the public defender.

Inmate Fund is used for monies collected at the time of arrest as well as received from friends and family members of incarcerated individuals. These funds are held until requested by the inmate for use in the commissary or after the inmate leaves the facility.

GREENVILLE COUNTY SOUTH CAROLINA

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2026

	Property Tax	Family Court	Master in Equity	Clerk of Court	Pretrial Intervention	Special Districts	Public Defender	Inmate Fund	Total
ASSETS									
Cash and cash equivalents	$ 1,390,045	$ 210,128	$ 3,617,343	$ 34,065,625	$ 3,872,882	$ 26,345,561	$ 5,193,736	$ 1,881,682	$ 76,577,002
Investments	4,682,268	-	-	-	-	88,743,189	-	-	93,425,457
Taxes receivable	37,782,647	-	-	-	-	-	-	-	37,782,647
Total assets	43,854,960	210,128	3,617,343	34,065,625	3,872,882	115,088,750	5,193,736	1,881,682	207,785,106
LIABILITIES									
Due to others	6,072,313	210,128	3,322,953	3,328,649	2,231,719	115,088,750	5,193,736	1,881,682	137,329,930
Uncollected taxes	37,782,647	-	-	-	-	-	-	-	37,782,647
Total liabilities	43,854,960	210,128	3,322,953	3,328,649	2,231,719	115,088,750	5,193,736	1,881,682	175,112,577
FIDUCIARY NET POSITION									
Restricted for individuals, organizations and other governments	-	-	294,390	30,736,976	1,641,163	-	-	-	32,672,529
Total fiduciary net position	$ -	$ -	$ 294,390	$ 30,736,976	$ 1,641,163	$ -	$ -	$ -	$ 32,672,529

GREENVILLE COUNTY SOUTH CAROLINA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION CUSTODIAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Property Tax	Family Court	Master in Equity	Clerk of Court	Pretrial Intervention	Special Districts	Public Defender	Inmate Fund	Total
ADDITIONS									
Interest income	$ -	$ -	$ 6,763	$ 721,188	$ -	$ -	$ -	$ 1,768	$ 729,719
Taxes	1,459,184,581	-	-	-	-	1,211,045,599	-	-	2,670,230,180
Funds from state and municipalities	-	-	-	-	-	-	5,109,522	-	5,109,522
Fines and fees	-	4,979,805	-	-	-	-	-	-	4,979,805
Criminal and civil bonds	-	-	-	22,335,632	-	-	-	-	22,335,632
Funds from state and participants	-	-	-	-	5,842,461	-	-	-	5,842,461
Inmate funds collected	-	-	-	-	-	-	-	4,727,246	4,727,246
Funds from foreclosure sales	-	-	16,361,244	-	-	-	-	-	16,361,244
Total additions	1,459,184,581	4,979,805	16,368,007	23,056,820	5,842,461	1,211,045,599	5,109,522	4,729,014	2,730,315,809
DEDUCTIONS									
Taxes and fees paid to other governments	1,459,184,581	4,979,805	16,388,960	-	-	1,211,045,599	-	-	2,691,598,945
Funds disbursed per court order	-	-	-	13,617,245	5,898,667	-	-	-	19,515,912
Inmate funds disbursed	-	-	-	-	-	-	-	4,729,014	4,729,014
Disbursements by public defender's office	-	-	-	-	-	-	5,109,522	-	5,109,522
Total deductions	1,459,184,581	4,979,805	16,388,960	13,617,245	5,898,667	1,211,045,599	5,109,522	4,729,014	2,720,953,393
Change in fiduciary net position	-	-	(20,953)	9,439,575	(56,206)	-	-	-	9,362,416
Fiduciary net position, beginning of year	-	-	315,343	21,297,401	1,697,369	-	-	-	23,310,113
Fiduciary net position, end of year	$ -	$ -	$ 294,390	$ 30,736,976	$ 1,641,163	$ -	$ -	$ -	$ 32,672,529

SUPPLEMENTARY INFORMATION REQUIRED BY THE STATE OF SOUTH CAROLINA

GREENVILLE COUNTY, SOUTH CAROLINA
UNIFORM SCHEDULE OF COURT FINES, ASSESSMENTS AND SURCHARGES (per ACT 96)
FOR THE YEAR ENDED JUNE 30, 2026

FOR THE STATE TREASURER'S OFFICE:

COUNTY / MUNICIPAL FUNDS COLLECTED BY CLERK OF COURT	General Sessions	Magistrate Court	Municipal Court	Total
Court Fines and Assessments:				
Court fines and assessments collected	$ 1,709,958	$ 4,776,845	N/A	$ 6,486,803
Court fines and assessments remitted to State Treasurer	780,404	2,733,312	N/A	3,513,716
Total Court Fines and Assessments retained	**$ 929,554**	**$ 2,043,533**	**N/A**	$ 2,973,087
Surcharges and Assessments retained for victim services:				
Surcharges collected and retained	$ 234,032	$ 58,118	N/A	$ 292,150
Assessments retained	140,683	217,119	N/A	357,802
Total Surcharges and Assessments retained for victim services	**$ 374,715**	**$ 275,237**	**N/A**	**$ 649,952**

FOR THE DEPARTMENT OF CRIME VICTIM COMPENSATION (DCVC)

VICTIM SERVICE FUNDS COLLECTED	Municipal	County	Total
Carryforward from Previous Year – Beginning Balance	**N/A**	**$ 290,235**	**$ 290,235**
Victim Service Revenue:			
Victim Service Fines Retained by City/County Treasurer	N/A	-	-
Victim Service Assessments Retained by City/County Treasurer	N/A	357,802	357,802
Victim Service Surcharges Retained by City/County Treasurer	N/A	292,150	292,150
Interest Earned	N/A	9,958	9,958
Grant Funds Received			
Grant from:	N/A	-	-
General Funds Transferred to Victim Service Fund	N/A	-	-
Contribution Received from Victim Service Contracts:			
(1) City of	N/A	-	-
(2) Town of	N/A	-	-
(3) City of	N/A	-	-
Total Funds Allocated to Victim Service Fund + Beginning Balance (A)	**N/A**	**$ 950,145**	**$ 950,145**

GREENVILLE COUNTY, SOUTH CAROLINA
UNIFORM SCHEDULE OF COURT FINES, ASSESSMENTS AND SURCHARGES (per ACT 96)
FOR THE YEAR ENDED JUNE 30, 2026

Expenditures for Victim Service Program:	**Municipal**	**County**	**Total**
Salaries and Benefits	N/A	$ 554,298	$ 554,298
Operating Expenditures	N/A	-	-
Victim Service Contract(s):			
(1) Entity's Name:	N/A	-	-
(2) Entity's Name	N/A	-	-
Victim Service Donation(s):			
(1) Domestic Violence Shelter:	N/A	-	-
(2) Rape Crisis Center:	N/A	-	-
(3) Other local direct crime victims service agency:	N/A	-	-
Transferred to General Fund	N/A	-	-
Total Expenditures from Victim Service Fund/Program (B)	**N/A**	**554,298**	**554,298**
Total Victim Service Funds Retained by Municipal/County Treasurer (A-B)	N/A	395,847	395,847
Less: Prior Year Fund Deficit Repayment	N/A	-	-
Carryforward Funds – End of Year	**N/A**	**$ 395,847**	**$ 395,847**