GREENVILLE COUNTY, SOUTH CAROLINA

STATEMENT OF NET POSITION
JUNE 30, 2026

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	$ 35,861,673	$ 3,489,706	$ 39,351,379
Investments	99,035,103	11,754,831	110,789,934
Taxes receivable	9,523,000	234,000	9,757,000
Other receivables	2,766,728	845,621	3,612,349
Lease receivable	2,953,081	-	2,953,081
Rehabilitation loans and advances receivable	-	-	-
Due from other governments	32,345,741	-	32,345,741
Due from Greenville County Treasurer	-	-	-
Internal balances	(566,798)	566,798	-
Inventories	565,474	-	565,474
Prepaid expenses	21,946	-	21,946
Restricted assets, cash and cash equivalents	2,284,167	-	2,284,167
Restricted assets, investments	303,990	-	303,990
Restricted assets, real property held for programs	-	-	-
Restricted assets, equity investment	1,212,389	-	1,212,389
Capital assets:			
Right-to-use lease, net of accumulated amortization	2,623,888	-	2,623,888
Right-to-use subscription, net of accumulated amortization	22,328,770	-	22,328,770
Nondepreciable	98,117,370	12,290,128	110,407,498
Depreciable, net of accumulated depreciation	723,919,562	18,580,901	742,500,463
Total assets	1,033,296,084	47,761,985	1,081,058,069
DEFERRED OUTFLOWS OF RESOURCES			
Pension	52,866,270	1,287,668	54,153,938
Other postemployment benefits	18,409,026	-	18,409,026
Deferred charge on refunding	1,844,105	-	1,844,105
Total deferred outflows of resources	73,119,401	1,287,668	74,407,069
LIABILITIES			
Accounts payable	15,034,892	1,798,055	16,832,947
Accrued liabilities	10,621,986	206,868	10,828,854
Accrued interest	3,208,405	-	3,208,405
Other liabilities	-	-	-
Unearned revenue	2,865,436	-	2,865,436
Due to component units	19,960,395	-	19,960,395
Noncurrent liabilities:			
Due within one year	38,378,444	447,656	38,826,100
Due in more than one year	325,993,814	16,243,300	342,237,114
IBNR payable due in more than one year	1,237,000	-	1,237,000
Net pension liability due in more than one year	223,191,590	6,645,818	229,837,408
Total other postemployment benefits liability due in more than one year	34,205,654	-	34,205,654
Total liabilities	674,697,616	25,341,697	700,039,313
DEFERRED INFLOWS OF RESOURCES			
Pension	32,431,598	786,556	33,218,154
Other postemployment benefits	17,952,637	-	17,952,637
Lease receipts	2,899,168	-	2,899,168
Total deferred inflows of resources	53,283,403	786,556	54,069,959
NET POSITION			
Net investment in capital assets	514,517,867	30,871,029	545,388,896
Restricted for:			
Administrative services	10,474,095	-	10,474,095
Infrastructure	1,448,121	-	1,448,121
Public safety	3,014,194	-	3,014,194
Recreation and tourism	37,269,385	-	37,269,385
Judicial services	1,482,025	-	1,482,025
Law enforcement	6,951,627	-	6,951,627
Rescue services	1,626,545	-	1,626,545
Debt service	7,261,654	-	7,261,654
Capital projects	-	10,000,000	10,000,000
Other purposes	-	-	-
Unrestricted	(205,611,047)	(17,949,629)	(223,560,676)
Total net position	$ 378,434,466	$ 22,921,400	$ 401,355,866

The accompanying notes are an integral part of these financial statements.

Component Units		
Greenville County Redevelopment Authority	Greenville County Library System	Greenville Area Development Corporation
$ 17,283,795	$ 27,650,858	$ 119,895
-	-	3,135,010
-	1,076,000	-
-	469,480	5,000
-	-	-
9,828,304	-	-
-	-	-
-	19,960,395	-
-	-	-
-	-	-
-	648,747	11,526
-	-	-
-	-	505,618
9,946,061	-	-
-	-	-
-	-	-
-	-	-
-	10,682,611	-
11,474,697	34,292,526	43,558
48,532,857	94,780,617	3,820,607
410,763	2,998,421	203,681
-	347,561	-
-	-	-
410,763	3,345,982	203,681
-	112,066	76,309
13,891	396,210	-
-	-	-
87,997	-	-
363,991	-	-
-	-	-
752,420	647,163	21,805
4,271,875	967,070	-
-	-	-
1,856,034	14,946,984	1,018,141
-	1,374,285	-
7,346,208	18,443,778	1,116,255
498,766	1,666,443	278,608
-	839,797	-
-	-	-
498,766	2,506,240	278,608
11,474,697	44,975,137	43,558
-	20,023,643	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	505,618
29,623,949	12,177,801	2,080,249
$ 41,098,646	$ 77,176,581	$ 2,629,425

GREENVILLE COUNTY, SOUTH CAROLINA

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Governmental Activities
Primary Government:					
Governmental Activities:					
Administrative services	$ 49,414,638	$ 4,233,815	$ -	$ -	$ (45,180,823)
General services	20,103,520	1,997,983	939,642	-	(17,165,895)
Emergency medical services	38,350,815	22,218,912	513,617	-	(15,618,286)
Community development and planning	79,033,720	28,512,758	19,008,375	25,815,698	(5,696,889)
Public safety	82,829,389	1,074,397	904,102	-	(80,850,890)
Judicial services	40,275,921	16,202,979	20,672,237	-	(3,400,705)
Fiscal services	4,421,538	-	-	-	(4,421,538)
Law enforcement services	114,171,483	2,710,298	15,429,880	-	(96,031,305)
Parks, recreation and tourism	22,409,437	6,332,894	1,944,824	-	(14,131,719)
Boards, commissions and others	20,190,904	152,084	4,456,808	-	(15,582,012)
Interest and fiscal charges on long-term debt	10,446,098	-	-	-	(10,446,098)
Total governmental activities	481,647,463	83,436,120	63,869,485	25,815,698	(308,526,160)
Business-type Activities:					
Solid waste	15,270,880	10,443,418	-	-	-
Stormwater utility	8,899,879	8,561,061	-	-	-
Parking	81,898	60,639	-	-	-
Total business-type activities	24,252,657	19,065,118	-	-	-
Total primary government	$ 505,900,120	$ 102,501,238	$ 63,869,485	$ 25,815,698	(308,526,160)
Component Units:					
Greenville County Redevelopment Authority	$ 6,540,426	$ 944,322	$ 9,122,735	$ -	-
Greenville County Library System	25,529,707	160,102	-	-	-
Greenville Area Development Corporation	2,938,046	-	749,720	-	-
Total component units	$ 35,008,179	$ 1,104,424	$ 9,872,455	$ -	-

General Revenues:	
Property taxes	281,409,566
Intergovernmental revenues	33,315,789
Other taxes	-
Interest income	7,361,249
Hospitality tax	14,513,302
Grants and contributions not restricted to specific programs	-
Gain on sale of capital assets	3,640,895
Miscellaneous	5,747,298
Transfers	(6,661,922)
Total general revenues and transfers	339,326,177
Change in net position	30,800,017
Net position, beginning of year, as previously reported	347,634,449
Restatement - correction of an error in prior year reporting	-
Net position, beginning of year, as restated	347,634,449
Net position, end of year	$ 378,434,466

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and Changes in Net Position				
Business-type Activities	Total	Greenville County Redevelopment Authority	Greenville County Library System	Greenville Area Development Corporation
$ -	$ (45,180,823)	$ -	$ -	$ -
-	(17,165,895)	-	-	-
-	(15,618,286)	-	-	-
-	(5,696,889)	-	-	-
-	(80,850,890)	-	-	-
-	(3,400,705)	-	-	-
-	(4,421,538)	-	-	-
-	(96,031,305)	-	-	
-	(14,131,719)	-	-	
-	(15,582,012)	-	-	
-	(10,446,098)	-	-	-
-	(308,526,160)	-	-	-
(4,827,462)	(4,827,462)	-	-	-
(338,818)	(338,818)	-	-	-
(21,259)	(21,259)	-	-	-
(5,187,539)	(5,187,539)	-	-	-
(5,187,539)	(313,713,699)	-	-	-
-	-	3,526,631	-	-
-	-	-	(25,369,605)	-
-	-	-	-	(2,188,326)
-	-	3,526,631	(25,369,605)	(2,188,326)
5,806,153	287,215,719	-	28,071,235	-
-	33,315,789	-	-	-
-	-	-	878,481	-
454,487	7,815,736	-	1,016,838	121,650
-	14,513,302	-	-	-
-	-	-	1,553,579	2,134,056
37,150	3,678,045	-	-	-
-	5,747,298	19,632	317,712	121
6,661,922	-	-	-	-
12,959,712	352,285,889	19,632	31,837,845	2,255,827
7,772,173	38,572,190	3,546,263	6,468,240	67,501
15,149,227	362,783,676	37,552,383	70,708,341	3,779,326
-	-	-	-	(1,217,402)
15,149,227	362,783,676	37,552,383	70,708,341	2,561,924
$ 22,921,400	$ 401,355,866	$ 41,098,646	$ 77,176,581	$ 2,629,425

GREENVILLE COUNTY, SOUTH CAROLINA

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2026

	Major Funds			
	General	Miscellaneous Other Grants	Greenville County Redevelopment Corporation	Library
ASSETS				
Cash and cash equivalents	$ 5,483,447	$ 42,531	$ -	$ 4,557,562
Investments	18,470,611	-	-	15,351,833
Taxes receivable	5,824,000	-	-	1,076,000
Other receivables	1,470,220	588,426	-	-
Lease receivable	2,953,081	-	-	-
Due from other governments	5,653,559	26,099,414	-	-
Due from other funds	53,915,509	-	-	-
Prepaid expenditures	21,946	-	-	-
Advance to other funds	10,786,871	-	-	-
Restricted assets:				
Cash and cash equivalents	-	-	8,290	-
Investments	-	-	303,990	-
Equity investment	-	-	-	-
Total assets	$ 104,579,244	$ 26,730,371	$ 312,280	$ 20,985,395
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 2,930,672	$ 5,913,965	$ -	$ 19,960,395
Accrued liabilities	9,740,556	386,149	-	-
Unearned revenue	-	2,865,436	-	-
Due to other funds	-	34,741,909	21,206,300	-
Total liabilities	12,671,228	43,907,459	21,206,300	19,960,395
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - intergovernmental	-	10,443,699	-	-
Deferred revenue - lease receipts	2,899,168	-	-	-
Unavailable revenue - property taxes	5,536,000	-	-	1,025,000
Total deferred inflows of resources	8,435,168	10,443,699	-	1,025,000
FUND BALANCES (DEFICIT)				
Nonspendable:				
Prepaid expenditures	21,946	-	-	-
Advances to other funds	10,786,871	-	-	-
Restricted for:				
Administrative services	-	-	-	-
Court support services	-	-	-	-
Sheriff	-	-	-	-
Infrastructure	-	-	-	-
Public safety	-	-	-	-
Debt service	-	-	-	-
Recreation and tourism	-	-	-	-
Court fee funds	-	-	-	-
Rescue services	-	-	-	-
Committed to:				
Contingency funds	5,197,266	-	-	-
Sheriff	-	-	-	-
Capital projects	-	-	-	-
Animal care	-	-	-	-
Public works	-	-	-	-
Affordable housing	-	-	-	-
Community development and planning	-	-	-	-
Unassigned	67,466,765	(27,620,787)	(20,894,020)	-
Total fund balances (deficit)	83,472,848	(27,620,787)	(20,894,020)	-
Total liabilities, deferred inflows of resources, and fund balances	$ 104,579,244	$ 26,730,371	$ 312,280	$ 20,985,395

The accompanying notes are an integral part of these financial statements.

Major Funds				
Capital Projects	*(Previously non-major)* Hospitality Tax Fund	Nonmajor Governmental Funds	Total Governmental Funds
$ 624,145	$ 5,362,087	$ 18,581,550	$ 34,651,322
2,102,390	18,061,818	41,025,443	95,012,095
-	-	2,623,000	9,523,000
-	674,961	530	2,734,137
-	-	-	2,953,081
-	-	592,768	32,345,741
2,676,486	-	-	56,591,995
-	-	-	21,946
-	-	-	10,786,871
-	-	2,275,877	2,284,167
-	-	-	303,990
-	-	38,807	38,807
$ 5,403,021	$ 24,098,866	$ 65,137,975	$ 247,247,152
$ 282,986	$ 2,786	$ 2,565,625	$ 31,656,429
-	-	453,582	10,580,287
-	-	-	2,865,436
-	-	643,786	56,591,995
282,986	2,786	3,662,993	101,694,147
-	-	171,046	10,614,745
-	-	-	2,899,168
-	-	2,497,000	9,058,000
-	-	2,668,046	22,571,913
-	-	-	21,946
-	-	-	10,786,871
-	-	10,474,095	10,474,095
-	-	625,676	625,676
-	-	6,951,627	6,951,627
-	-	1,448,121	1,448,121
-	-	3,014,194	3,014,194
-	-	7,261,654	7,261,654
-	24,096,080	13,173,305	37,269,385
-	-	856,349	856,349
-	-	7,987,009	7,987,009
-	-	-	5,197,266
-	-	4,574,851	4,574,851
5,120,035	-	-	5,120,035
-	-	360,963	360,963
-	-	2,457,100	2,457,100
-	-	57,467	57,467
-	-	978,416	978,416
-	-	(1,413,891)	17,538,067
5,120,035	24,096,080	58,806,936	122,981,092
$ 5,403,021	$ 24,098,866	$ 65,137,975	$ 247,247,152

GREENVILLE COUNTY, SOUTH CAROLINA

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION

JUNE 30, 2026

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total fund balances - governmental funds		$ 122,981,092
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		846,621,079
Revenues in the Statement of Activities that do not provide current financial resources are reported as unavailable revenues in the funds.		19,672,745
Equity investment in Augusta Grove, LLC		1,173,582
Deferred outflows of resources are not due and payable in the current period and, therefore, are not reported in the funds. These deferred outflows of resources consist of pension and OPEB related experience differences, assumption changes, investment return, changes in proportionate share of contributions, and subsequent contributions.		71,275,296
Certain long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
General obligation bonds	$ (67,544,000)	
Lease payable	(2,849,134)	
Subscription payable	(21,879,978)	
Revenue bonds	(205,400,000)	
Unamortized premiums and discounts on bonds	(22,008,819)	
Financed purchase obligations	(20,994,361)	
Unamortized deferred charges on refundings	1,844,105	
Compensated absences payable	(14,283,100)	
Total other postemployment benefits liability	(37,252,150)	
Net pension liability	(223,191,590)	
Total long-term liabilities		(613,559,027)
Deferred inflows of resources are not available to pay for current period expenditures and, therefore, are not reported in the funds. These deferred inflows of resources consist of pension and OPEB related experience differences, assumption change, investment return, changes in proportionate share of contributions, and subsequent contributions.		(50,384,235)
Internal service funds are used by management to charge the cost of fleet management and insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.		(16,137,661)
Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.		(3,208,405)
Net position of governmental activities		$ 378,434,466

The accompanying notes are an integral part of these financial statements.

GREENVILLE COUNTY, SOUTH CAROLINA

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

	Major Funds			
	General	Miscellaneous Other Grants	Greenville County Redevelopment Corporation	Library
Revenues				
Property taxes	$ 159,805,405	$ -	$ -	$ 27,919,479
County offices	56,958,822	-	-	-
Intergovernmental	30,882,562	39,890,525	-	155,016
Hospitality taxes	-	-	-	-
Fees	-	269,500	-	-
Franchise fees	2,153,200	-	-	-
Interest revenue	2,857,463	-	205,645	626,759
Other miscellaneous revenues	7,205,837	385,719	150,000	-
Total revenues	259,863,289	40,545,744	355,645	28,701,254
Expenditures				
Current:				
Administrative services	3,268,933	-	-	28,701,254
General services	22,185,531	779,025	-	-
Emergency medical services	35,410,407	477,112	-	-
Community development and planning	31,088,991	17,866,332	-	-
Public safety	44,234,936	-	-	-
Judicial services	28,527,699	10,230,133	-	-
Fiscal services	4,396,002	-	-	-
Law enforcement services	86,223,948	17,175,754	-	-
Parks, recreation & tourism	-	1,236,311	-	-
Boards, commissions & others	14,346,932	2,658,873	-	-
Capital outlay	1,454,525	681,467	75,849	-
Debt service:				
Principal	1,130,081	142,363	2,110,000	-
Interest	-	-	5,629,404	-
Fiscal agent fees	-	-	-	-
Bond issuance cost	-	-	-	-
Total expenditures	272,267,985	51,247,370	7,815,253	28,701,254
Excess (deficiency) of revenues over (under) expenditures	(12,404,696)	(10,701,626)	(7,459,608)	-
Other financing sources (uses):				
Issuance of bonds	-	-	-	-
Issuance of leases	1,112,918	291,398	-	-
Issuance of subscriptions	-	-	-	-
Premium on bonds issued	-	-	-	-
Issuance of financed purchase agreement	-	-	-	-
Sale of assets	-	-	3,640,441	-
Transfers in	21,631,310	926,903	15,739,404	-
Transfers out	(8,412,028)	(125)	-	-
Total other financing sources (uses), net	14,332,200	1,218,176	19,379,845	-
Net change in fund balances	1,927,504	(9,483,450)	11,920,237	-
Fund balances (deficit), beginning of year, as previously reported	81,545,344	(18,137,337)	(32,814,257)	-
Adjustment - change within reporting entity	-	-	-	-
Fund balances (deficit), beginning of year, as adjusted	81,545,344	(18,137,337)	(32,814,257)	-
Fund balances (deficit), end of year	$ 83,472,848	$ (27,620,787)	$ (20,894,020)	$ -

The accompanying notes are an integral part of these financial statements.

Major Funds				
Capital Projects	*(Previously non-major)* Hospitality Tax Fund	Nonmajor Governmental Funds	Total Governmental Funds
$ -	$ -	$ 93,396,682	$ 281,121,566
-	-	566,433	57,525,255
-	-	21,178,869	92,106,972
-	14,513,302	-	14,513,302
-	-	21,412,360	21,681,860
-	-	-	2,153,200
84,680	848,915	2,555,052	7,178,514
184,315	-	3,160,027	11,085,898
268,995	15,362,217	142,269,423	487,366,567
-	-	18,795,191	50,765,378
1,630,592	-	-	24,595,148
-	-	-	35,887,519
3,174	-	9,220,900	58,179,397
573,757	-	37,063,583	81,872,276
-	-	907,797	39,665,629
-	-	-	4,396,002
-	-	4,304,480	107,704,182
1,470,677	-	15,986,099	18,693,087
-	440,000	2,251,562	19,697,367
33,741,919	-	27,054,582	63,008,342
2,358,256	-	24,068,877	29,809,577
-	-	6,786,111	12,415,515
-	-	240,156	240,156
-	-	224,300	224,300
39,778,375	440,000	146,903,638	547,153,875
(39,509,380)	14,922,217	(4,634,215)	(59,787,308)
-	-	17,800,000	17,800,000
-	-	-	1,404,316
23,107,780	-	1,339,264	24,447,044
-	-	631,309	631,309
7,000,000	-	-	7,000,000
-	-	-	3,640,441
15,750,000	-	32,916,961	86,964,578
(490,834)	(12,464,744)	(69,758,769)	(91,126,500)
45,366,946	(12,464,744)	(17,071,235)	50,761,188
5,857,566	2,457,473	(21,705,450)	(9,026,120)
(737,531)	-	102,150,993	132,007,212
-	21,638,607	(21,638,607)	-
(737,531)	21,638,607	80,512,386	132,007,212
$ 5,120,035	$ 24,096,080	$ 58,806,936	$ 122,981,092

The accompanying notes are an integral part of these financial statements.

GREENVILLE COUNTY, SOUTH CAROLINA

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

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

Net change in fund balances - total governmental funds.		$ (9,026,120)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation or amortization expense. This is the amount by which capital outlays exceeded depreciation and amortization in the current period.		
Capital outlay	$ 68,721,250	
Amortization expense	(3,159,069)	
Depreciation expense	(38,125,429)	27,436,752
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net position.		14,929,562
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		10,203,507
Change in value of equity investment.		12,068
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Repayment of the principal of long-term debt	$ 29,809,577	
Issuance of bonds, net of premium on bonds	(18,431,309)	
Issuance of financed purchase obligations	(7,000,000)	
Issuance of subscription liabilities	(24,447,044)	
Issuance of lease liabilities	(1,404,316)	
Amortization of premium/discount on long-term debt	3,311,353	
Amortization of the refunding deferral amount on the refunding bonds	(527,123)	(18,688,862)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Pension liability, net of related deferred outflows and inflows of resources	$ 11,160,832	
Compensated absences	(286,328)	
Accrued interest on long-term debt	(350,357)	
Other postemployment benefits liability, net of related deferred outflows and inflows of resources	(1,363,072)	9,161,075
Internal service funds are used by management to charge the cost of fleet management and insurance to individual funds. The net revenue (expense) of certain activities of internal service funds is reported with governmental activities.		(3,227,965)
Change in net position of governmental activities		$ 30,800,017

The accompanying notes are an integral part of these financial statements.

GREENVILLE COUNTY, SOUTH CAROLINA

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2026

	Solid Waste	Stormwater	Nonmajor Enterprise Fund Parking	Total	Internal Service Funds
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	$ 2,696,665	$ 791,783	$ 1,258	$ 3,489,706	$ 1,210,351
Investments	9,083,528	2,667,065	4,238	11,754,831	4,023,008
Taxes receivable, net of allowance	234,000	-	-	234,000	-
Other receivables	845,621	-	-	845,621	32,591
Inventory	-	-	-	-	565,474
Total current assets	12,859,814	3,458,848	5,496	16,324,158	5,831,424
NONCURRENT ASSETS					
Capital assets:					
Nondepreciable	7,078,755	4,151,373	1,060,000	12,290,128	136,620
Depreciable, net of accumulated depreciation	4,700,463	12,690,905	1,189,533	18,580,901	231,891
Total noncurrent assets	11,779,218	16,842,278	2,249,533	30,871,029	368,511
Total assets	24,639,032	20,301,126	2,255,029	47,195,187	6,199,935
DEFERRED OUTFLOWS OF RESOURCES					
Pension	610,835	676,833	-	1,287,668	-
Total deferred outflows of resources	610,835	676,833	-	1,287,668	-
LIABILITIES					
CURRENT LIABILITIES					
Payable from current assets:					
Accounts payable	997,272	800,783	-	1,798,055	3,338,858
Accrued expenses	71,869	63,675	-	135,544	41,699
Other liabilities	45,055	26,269	-	71,324	-
Claims payable - current portion	-	-	-	-	6,163,000
Landfill closure/post-closure care costs - current portion	405,589	-	-	405,589	-
Compensated absences - current portion	15,031	27,036	-	42,067	18,303
Total current liabilities	1,534,816	917,763	-	2,452,579	9,561,860
NONCURRENT LIABILITIES					
Advances from other funds	-	-	-	-	10,786,871
Claims payable - long-term portion	-	-	-	-	1,237,000
Net pension liability	3,169,512	3,476,306	-	6,645,818	-
Landfill closure/post-closure care costs - long-term portion	15,817,951	-	-	15,817,951	-
Compensated absences - long-term portion	151,985	273,364	-	425,349	185,067
Total noncurrent liabilities	19,139,448	3,749,670	-	22,889,118	12,208,938
Total liabilities	20,674,264	4,667,433	-	25,341,697	21,770,798
DEFERRED INFLOWS OF RESOURCES					
Pension	380,715	405,841	-	786,556	-
Total deferred inflows of resources	380,715	405,841	-	786,556	-
NET POSITION (DEFICIT)					
Net investment in capital assets	11,779,218	16,842,278	2,249,533	30,871,029	368,511
Restricted for capital projects	10,000,000	-	-	10,000,000	-
Unrestricted	(17,584,330)	(937,593)	5,496	(18,516,427)	(15,939,374)
Total net position (deficit)	$ 4,194,888	$ 15,904,685	$ 2,255,029	22,354,602	$ (15,570,863)
			Adjustment to reflect consolidation of internal service fund activities related to enterprise funds	566,798	
			Net position of business-type activities	$ 22,921,400	

The accompanying notes are an integral part of these financial statements.

GREENVILLE COUNTY, SOUTH CAROLINA

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

	Solid Waste	Stormwater	Nonmajor Enterprise Fund Parking	Total	Internal Service Funds
OPERATING REVENUES					
Charges for services	$ 10,143,667	$ 8,561,061	$ 60,639	$ 18,765,367	$ 12,453,655
Premiums	-	-	-	-	48,427,161
State tire fee	299,751	-	-	299,751	-
Total operating revenues	10,443,418	8,561,061	60,639	19,065,118	60,880,816
OPERATING EXPENSES					
Cost of material used	-	-	-	-	10,109,528
Personnel services	3,707,191	3,430,516	-	7,137,707	2,084,794
Copy expense	2,384	578	-	2,962	-
Printing and binding	950	1,325	-	2,275	1,946
Advertising	1,981	150	-	2,131	-
Membership and dues	2,275	2,683	-	4,958	-
Gas, oil and tires	671,369	96,374	-	767,743	16,269
Tools	2,272	296	-	2,568	6,369
Patch materials	180,517	29,754	-	210,271	-
Signs	3,903	-	-	3,903	-
Operational support	494,575	112,704	-	607,279	9,937
Operational assets	-	1,242,113	-	1,242,113	117,769
Fire protection	4,299	-	-	4,299	-
Indirect cost	395,885	245,814	-	641,699	-
Depreciation	736,532	410,894	77,571	1,224,997	27,713
Training, travel and conference	14,262	27,694	-	41,956	1,028
Liners/post-closure	1,578,835	-	-	1,578,835	-
Office supplies and postage	2,856	9,170	-	12,026	840
Utilities	742,936	25,820	-	768,756	61,668
Building maintenance	172,277	-	3,477	175,754	-
Equipment maintenance	2,098,456	54,227	-	2,152,683	8,473
Other maintenance	422,996	79,924	-	502,920	103,104
Technical and professional services	1,263	250,874	-	252,137	184
Uniforms	9,030	4,411	-	13,441	12,460
Contractual agreements	4,023,836	2,874,558	850	6,899,244	43,241
Administrative expenses	-	-	-	-	564,307
Claims	-	-	-	-	45,701,316
Reinsurance	-	-	-	-	2,921,024
Total operating expenses	15,270,880	8,899,879	81,898	24,252,657	61,791,970
Operating loss	(4,827,462)	(338,818)	(21,259)	(5,187,539)	(911,154)
NONCAPITAL SUBSIDIES					
Property taxes	5,806,153	-	-	5,806,153	-
Transfers out	(3,054,400)	(283,678)	-	(3,338,078)	(2,500,000)
Total noncapital subsidies	2,751,753	(283,678)	-	2,468,075	(2,500,000)
Operating loss and noncapital subsidies	(2,075,709)	(622,496)	(21,259)	(2,719,464)	(3,411,154)
OTHER NONOPERATING REVENUES					
Gain on disposal of capital assets	32,450	4,700	-	37,150	454
Interest income	292,443	161,008	1,036	454,487	182,735
Transfers in - restricted for capital assets	10,000,000	-	-	10,000,000	-
Total other nonoperating revenues	10,324,893	165,708	1,036	10,491,637	183,189
Change in net position	8,249,184	(456,788)	(20,223)	7,772,173	(3,227,965)
NET POSITION (DEFICIT), beginning of year	(4,054,296)	16,361,473	2,275,252	14,582,429	(12,342,898)
NET POSITION (DEFICIT), end of year	$ 4,194,888	$ 15,904,685	$ 2,255,029	$ 22,354,602	$ (15,570,863)
Adjustment to reflect consolidation of internal service fund activities related to enterprise funds				-	
Change in net position of business-type activities				$ 7,772,173	

The accompanying notes are an integral part of these financial statements.

GREENVILLE COUNTY, SOUTH CAROLINA

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Solid Waste	Stormwater	Nonmajor Enterprise Fund Parking	Total	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	$ 10,395,496	$ 8,561,061	$ 8,787	$ 18,965,344	$ 60,484,710
Payments to suppliers	(9,523,149)	(4,468,579)	(4,327)	(13,996,055)	(55,906,353)
Payments to employees	(3,824,791)	(3,625,761)	-	(7,450,552)	(2,242,487)
Net cash provided by (used in) operating activities	(2,952,444)	466,721	4,460	(2,481,263)	2,335,870
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES					
Transfers out	(3,054,400)	(283,678)	-	(3,338,078)	(2,500,000)
Property taxes	5,805,153	-	-	5,805,153	-
Net cash provided by (used in) noncapital and related financing activities	2,750,753	(283,678)	-	2,467,075	(2,500,000)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisitions of capital assets	(250,634)	(1,538,139)	-	(1,788,773)	(48,788)
Proceeds from sale of capital assets	32,450	4,700	-	37,150	454
Transfers in - restricted for capital assets	10,000,000	-	-	10,000,000	-
Net cash provided by (used in) capital and related financing activities	9,781,816	(1,533,439)	-	8,248,377	(48,334)
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of investments	(7,692,892)	-	(4,238)	(7,697,130)	72,567
Proceeds from sale of investments	-	721,444	-	721,444	(269,185)
Interest received	292,443	161,008	1,036	454,487	182,735
Net cash provided by (used in) investing activities	(7,400,449)	882,452	(3,202)	(6,521,199)	(13,883)
Change in cash and cash equivalents	2,179,676	(467,944)	1,258	1,712,990	(226,347)
Cash and cash equivalents:					
Beginning of year	516,989	1,259,727	-	1,776,716	1,436,698
End of year	$ 2,696,665	$ 791,783	$ 1,258	$ 3,489,706	$ 1,210,351
Classified as:					
Cash and cash equivalents	$ 2,696,665	$ 791,783	$ 1,258	$ 3,489,706	$ 1,210,351
Reconciliation of operating loss to net cash provided by (used in) operating activities:					
Operating loss	$ (4,827,462)	$ (338,818)	$ (21,259)	$ (5,187,539)	$ (911,154)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities:					
Depreciation	736,532	410,894	77,571	1,224,997	27,713
Change in assets and liabilities:					
Increase in accounts receivable	(47,922)	-	-	(47,922)	(13,646)
Increase in inventory	-	-	-	-	(94,203)
Decrease in deferred outflows of resources-pension	245,418	271,934	-	517,352	-
Increase in accounts payable	521,229	556,330	-	1,077,559	2,882,977
Increase in accrued expenses	13,879	33,560	-	47,439	8,540
Increase in claims payable	-	-	-	-	800,000
Increase in post-closure liabilities	782,779	-	-	782,779	-
Decrease in due to other funds	-	-	(51,852)	(51,852)	-
Decrease in advance from other funds	-	-	-	-	(382,460)
Decrease in deferred inflows of resources-pension	(105,810)	(112,792)	-	(218,602)	-
Decrease in net pension liability	(289,245)	(317,244)	-	(606,489)	-
Increase (decrease) in compensated absences	18,158	(37,143)	-	(18,985)	18,103
Net cash provided by (used in) operating activities	$ (2,952,444)	$ 466,721	$ 4,460	$ (2,481,263)	$ 2,335,870
NONCASH FLOWS FROM INVESTING ACTIVITIES					
Net increase (decrease) in the fair value of investments	$ (5,984)	$ 2,557	$ -	$ (3,427)	$ -

The accompanying notes are an integral part of these financial statements.

GREENVILLE COUNTY SOUTH CAROLINA

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2026

	Custodial Funds
ASSETS	
Cash	$ 76,577,002
Investments	93,425,457
Taxes receivable	37,782,647
Total assets	207,785,106
LIABILITIES	
Due to others	137,329,930
Uncollected taxes	37,782,647
Total liabilities	175,112,577
FIDUCIARY NET POSITION	
Restricted for individuals, organizations, and other governments	32,672,529
Total fiduciary net position	$ 32,672,529

The accompanying notes are an integral part of these financial statements.

GREENVILLE COUNTY SOUTH CAROLINA

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

	Custodial Funds
ADDITIONS	
Investment earnings:	
Interest	$ 729,719
Net investment earnings	729,719
Other:	
Taxes	2,670,230,180
Funds from state and municipalities	5,109,522
Fine and fees	4,979,805
Criminal and civil bonds	22,335,632
Funds from state and participants	5,842,461
Inmate funds collected	4,727,246
Funds from foreclosure sales	16,361,244
Total additions	2,730,315,809
DEDUCTIONS	
Taxes and fees paid to other governments	2,691,598,945
Funds disbursed per court order	19,515,912
Inmate funds disbursed	4,729,014
Disbursements by public defender's office	5,109,522
Total deductions	2,720,953,393
Change in fiduciary net position	9,362,416
Fiduciary Net Position, Beginning of Year	23,310,113
Fiduciary Net Position, End of Year	$ 32,672,529

The accompanying notes are an integral part of these financial statements.