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GREENBRIER COUNTY, WEST VIRGINIA
STATEMENT OF NET POSITION
June 30, 2026

	Primary Government			Component Unit	
	Governmental Activities	Business-type Activities	Total	Board of Health	Farmland Protection Board
ASSETS					
Current assets:					
Cash and cash equivalents	$ 30,428,030	$ 14,420	$ 30,442,450	$ 1,336,269	$ 2,814,525
Receivables:					
Taxes	1,800,148	-	1,800,148	-	-
Bond Proceeds	-	484,239	484,239	-	-
Accounts	-	-	-	168,158	42,000
Due from:					
Net OPEB asset	-	-	-	-	-
Net pension asset	1,252,016	-	1,252,016	90,510	-
Total current assets	33,480,194	498,659	33,978,853	1,594,937	2,856,525
Restricted assets:					
Reserve for construction	-	5,907	5,907	-	-
Capital assets:					
Nondepreciable:					
Land	878,688	-	878,688	15,875	-
Construction in process	266,345	-	266,345	-	-
Depreciable:					
Buildings	5,674,392	12,165,711	17,840,103	22,410	-
Machinery and equipment	5,283,313	-	5,283,313	125,247	-
Less: accumulated depreciation	(6,218,567)	(301,101)	(6,519,668)	(127,640)	-
Total noncurrent assets	5,884,171	11,870,517	17,754,688	35,892	-
Total assets	$ 39,364,365	$ 12,369,176	$ 51,733,541	$ 1,630,829	$ 2,856,525
DEFERRED OUTFLOWS					
Deferred outflows of resources related to OPEB	222,948	-	222,948	-	-
Deferred outflows of resources related to pensions	1,769,505	-	1,769,505	-	-
Total deferred outflows of resources	1,992,453	-	1,992,453	-	-
LIABILITIES					
Current liabilities payable from current assets:					
Accounts payable	-	-	-	560	661,990
Payroll payable	-	-	-	13,832	-
Unearned revenue					
Federal Grants	1,176,882	-	1,176,882	-	-
Noncurrent liabilities:					
Bonds payable - due in one year		586,715	586,715		
Bonds payable - due in more than one year	-	10,848,820	10,848,820	-	-
Leases payable - sue within one year	33,719	-	33,719	-	-
Compensated absences payable	424,485	-	424,485	62,789	-
Net OPEB liability	62,750	-	62,750	7,376	-
Net pension liability	568,780	-	568,780	-	-
Total liabilities	2,266,616	11,435,535	13,702,151	84,557	661,990
DEFERRED INFLOWS					
Deferred inflows of resources related to OPEB	126,762	-	126,762	-	-
Deferred inflows of resources related to pensions	980,022	-	980,022	-	-
Total deferred inflows of resources	1,106,784	-	1,106,784	-	-
NET POSITION					
Invested in capital assets, net of related debt	5,850,452	730,176	6,580,628	35,892	-
Restricted for:					
Debt service	-	5,907	5,907	-	-
Unrestricted	32,132,966	197,558	32,330,524	1,510,380	2,194,535
Total net position	$ 37,983,418	$ 933,641	$ 38,917,059	$ 1,546,272	$ 2,194,535
Total liabilities and net position	$ 40,250,034	$ 12,369,176	$ 52,619,210	$ 1,630,829	$ 2,856,525

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

GREENBRIER COUNTY, WEST VIRGINIA
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2026

		Program Revenues			Net (Expense) Revenues and Changes in Net Position				
					Primary Government			Component Units	
Functions / Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	Board of Health	Farmland Protection Board
Primary government:									
Governmental activities:									
General government	$ 8,320,777	$ 3,018,123	$ -	$ 4,800,584	$ (502,070)	$	$ (502,070)		
Public safety	7,016,948	-	525,559	196,313	(6,295,076)		(6,295,076)		
Health and sanitation	116,539	-	-	-	(116,539)		(116,539)		
Culture and recreation	3,382,002	-	5,000	1,655,098	(1,721,904)		(1,721,904)		
Economic Development	2,482,743	-	-	-	(2,482,743)		(2,482,743)		
Total primary government	$ 21,319,009	$ 3,018,123	$ 530,559	514,436	(11,118,332)		(11,118,332)		
Business type activities:									
Building Commission	691,630	-	-	-	-	(691,630)	(691,630)		
Total business type activities	691,630	-	-	-	-	(691,630)	(691,630)		
Total primary government	$ 22,010,639	$ 3,018,123	$ 530,559	$ 6,651,995	(11,118,332)	(691,630)	(11,809,962)		
Component units:									
Board of Health	1,165,932	941,036	398,072	-	-	-	-	$ 173,711	$ -
Farmland Protection Board	32,535	-	-	-	-	-	-	-	(32,535)
Total component units	$ 1,197,932	$ 941,036	$ 398,072	-	-	-	-	173,711	(32,535)
General revenues:									
Ad valorem property taxes					11,833,730	-	11,833,730	-	-
Alcoholic beverages tax					224,349	-	224,349	-	-
Hotel occupancy tax					1,394,492	-	1,394,492	-	-
Animal tax					4,959	-	4,959	-	-
Gas and oil severance tax					54,834	-	54,834	-	-
Other taxes					1,357,209	-	1,357,209	-	395,489
Coal severance tax					93,509	-	93,509	-	-
Licenses and permits					312,285	-	312,285	-	-
Intergovernmental:									
Local					167,344	-	167,344		
Unrestricted investment earnings					851,454	217	851,671	7,481	132,266
Reimbursement					469,985	-	469,985	604	-
Gain on sale of capital assets					47,531	-	47,531	-	-
Miscellaneous					7271,205	-	271,205	57	-
Transfers					-	895,308	895,308	-	-
Total general revenues					17,082,886	895,525	17,978,411	8,142	527,755
Change in net position					5,964,554	203,895	6,168,449	181,853	495,220
Net position - beginning					32,018,864	729,746	32,748,610	1,364,419	1,699,315
Net position - ending					$ 37,983,418	$ 933,641	$ 38,917,059	$ 1,546,272	$ 2,194,535

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

GREENBRIER COUNTY, WEST VIRGINIA
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2026

	General	Coal Severance Tax	White Sulphur TIF	American Rescue Plan	Other Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Current:						
Cash and cash equivalents	$ 3,072,793	$ 1,365,591	$ 18,765,987	$ 1,252,345	$ 5,971,314	$ 30,428,030
Receivables:						
Taxes	878,616	-	921,532	-	-	1,800,148
Due from:						
Other funds	1,483	-	57,495	-	-	58,978
Total assets	$ 3,952,892	$ 1,365,591	$ 19,745,014	$ 1,252,345	$ 5,971,314	$ 32,287,156
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES						
Liabilities:						
Due to:						
Other funds	57,495	-	-	-	1,483	58,978
Unearned revenue						
Federal grants	-	-	-	1,176,882	-	1,176,882
Total liabilities	-57,495	-	-	1,176,882	1,483	1,235,860
Deferred Inflows:						
Unavailable revenue - taxes	457,319	-	24,968	-	-	482,287
Total deferred inflows of resources	457,319	-	24,968	-	-	482,287
Total liabilities and deferred inflows of resources	514,814	-	24,968	1,176,882	1,483	1,718,147
Fund balances:						
Restricted	-	1,365,591	19,720,046	75,463	5,970,897	27,131,997
Unassigned	3,438,078	-	-	-	(1,066)	3,437,012
Total find balances	3,438,078	1,365,591	19,720,046	75,463	5,969,831	30,569,009
Total liabilities, deferred inflows and fund balances	$ 3,952,892	$ 1,365,591	$ 19,745,014	$ 1,252,345	$ 5,971,314	$ 32,287,156

The notes to the financial statements are an integral part of this statement
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GREENBRIER COUNTY, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2026

	General	Coal Severance Tax	White Sulphur TIF	American Rescue Plan	Other Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Taxes:						
Ad valorem property taxes	$ 7,924,847	$ -	$ 3,912,642	$ -	$ 447,541	$ 12,285,030
Alcoholic beverages tax	224,349	-	-	-	-	224,349
Hotel occupancy tax	1,394,492	-	-	-	-	1,394,492
Animal tax	-	-	-	-	4,959	4,959
Gas and oil severance tax	54,834	-	-	-	-	54,834
Other taxes	923,955	-	-	-	50,056	974,011
Coal severance tax	-	83,475	-	-	10,034	93,509
Licenses and permits	289,015	-	-	-	23,270	312,285
Intergovernmental:						
Federal	1,896,475	-	3,565,790	1,234,794	-	6,697,059
State	430,331	-	-	-	55,164	485,495
Local	-	-	-	-	167,344	167,344
Charges for services	510,643	-	-	-	2,429,729	2,940,372
Fines and forfeits	31,465	-	-	-	46,286	77,751
Interest and investment earnings	144,063	43,255	583,939	15,785	64,412	851,454
Reimbursements	457,153	-	-	232	12,600	469,985
Payments in lieu of taxes	383,198	-	-	-	-	383,198
Miscellaneous	221,861	-	-	-	49,344	271,205
Total revenues	14,886,681	126,730	8,062,371	1,250,811	3,360,739	27,687,332
EXPENDITURES						
Current:						
General government	7,877,619	81,268	-	1,216,589	216,434	9,391,910
Public safety	6,820,801	-	-	-	476,472	7,297,273
Health and sanitation	91,819	-	-	-	-	91,819
Culture and recreation	1,443,976	-	-	-	1,938,026	3,382,002
Economic development	-	-	2,482,743	-	-	2,482,743
Total expenditures	16,234,215	81,268	2,482,743	1,216,589	2,630,932	22,645,747
Excess (deficiency) of revenues over expenditures	(1,347,534)	45,462	5,579,628	34,222	729,807	5,041,585
OTHER FINANCING SOURCES (USES)						
Transfers in	1,496,053	-	-	-	719,937	2,215,990
Transfers (out)	(719,937)	-	-	(18,205)	(1,477,848)	(2,215,990)
Proceeds from the sale of assets	47,531	-	-	-	-	47,531
Total other financing sources (uses)	823,647	-	-	(18,205)	(757,911)	47,531
Net change in fund balances	(523,887)	45,462	5,579,628	16,017	(28,104)	5,089,116
Fund balances - beginning	3,961,965	1,320,129	14,140,418	59,446	5,997,935	25,479,893
Fund balances - ending	$ 3,438,078	$ 1,365,591	$ 19,720,046	$ 75,463	$ 5,969,831	$ 30,569,009

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

GREENBRIER COUNTY, WEST VIRGINIA
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For the Fiscal Year Ended June 30, 2026

	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Original Budget over (under) Final Budget	Actual Modified Accrual Basis	Adjustments Budget Basis	Actual Amounts Budget Basis	Variance with Final Budget over (under) Actual Amounts
REVENUES							
Taxes:							
Ad valorem property taxes	$ 8,127,441	$ 8,127,441	$ -	$ 7,924,847	$ (336,9223)	$ 7,587,924	$ (539,517)
Alcoholic beverages tax	200,000	200,000	-	224,349	-	224,349	24,349
Hotel occupancy tax	2,000,000	2,000,000	-	1,394,492	-	1,394,492	(605,508)
Gas and oil severance tax	200,000	200,000	-	54,834	-	54,834	(145,166)
Other taxes	550,000	550,000	-	923,955	-	923,955	373,955
Licenses and permits	260,000	260,000	-	289,015	-	289,015	29,015
Intergovernmental:							
Federal	150,000	150,000	-	1,896,475	(1,772,382)	124,093	(25,907)
State	500,000	5,514,823	5,014,823	430,331	1,832,928	2,263,259	(3,251,564)
Charges for services	435,844	435,844	-	510,643	-	510,643	74,799
Fines and forfeits	-	-	-	31,465	-	31,465	31,465
Interest and investment earnings	185,000	185,000	-	144,063	-	144,063	(40,937)
Reimbursements	600,000	876,611	276,611	457,153	5,000	462,153	(414,458)
Payments in lieu of taxes	270,000	270,000	-	383,198	-	383,198	83,198
Miscellaneous	301,500	301,500	-	-	-	221,861	(79,639)
Total revenues	13,809,785	19,101,219	5,291,434	14,886,681	(271,377)	14,615,304	(4,485,915)
EXPENDITURES							
Current:							
General government	11,282,726	15,435,447	4,152,721	7,877,619	4,342,220	12,219,839	3,215,608
Public safety	7,345,504	7,647,832	302,328	6,820,801	-	6,820,801	827,031
Health and sanitation	87,600	91,819	4,219	91,819	-	91,819	-
Culture and recreation	2,000,000	2,008,274	8,274	1,443,976	-	1,443,976	564,298
Total expenditures	20,715,830	25,183,372	4,467,542	16,234,215	4,342,220	20,576,435	4,606,937
Excess (deficiency) of revenues over expenditures	(6,906,045)	(6,082,153)	823,892	(1,347,534)	(4,613,597)	(5,961,131)	121,022
OTHER FINANCING SOURCES (USES)							
Transfers in	2,206,045	2,206,045	-	1,496,053	3,614,232	5,110,285	2,904,240
Transfers (out)	-	-		(719,937)	719,937	-	-
Proceeds from the sale of assets	-	-	-	47,531	-	47,531	47,531
Total other financing sources (uses)	2,206,045	2,206,045	-	823,647	4,334,169	5,157,816	2,951,771
Net change in fund balance	(4,700,000)	(3,876,108)	823,892	(523,887)	(279,428)	(803,315)	3,072,793
Fund balance - beginning	4,700,000	3,876,108	(823,892)	3,961,965	(85,857)	3,876,108	-
Fund balance - ending	$ -	$ -	$ -	$ 3,438,078	$ (365,285)	$ 3,072,793	$ 3,072,793

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

GREENBRIER COUNTY, WEST VIRGINIA
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - COAL SEVERANCE TAX FUND
For the Fiscal Year Ended June 30, 2026

	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Original Budget over (under) Final Budget	Actual Amounts Budget Basis	Variance with Final Budget over (under) Actual Amounts
REVENUES					
Taxes:					
Coal severance tax	$ 300,000	$ 300,000	$ -	$ 83,475	$ (216,525)
Interest and investment earnings	-	-	-	43,255	43,255
Total revenues	300,000	300,000	-	126,730	(173,270)
EXPENDITURES					
Current:					
General government	1,400,000	1,579,255	179,255	81,268	1,497,987
Total expenditures	1,400,000	1,579,255	179,255	81,268	1,497,987
Net change in fund balance	(1,100,000)	(1,279,255)	(179,255)	45,462	1,324,717
Fund balance - beginning	1,100,000	1,279,255	179,255	1,320,129	40,874
Fund balance - ending	$ -	$ -	$ -	$ 11,365,591	$ 1,365,591

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

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GREENBRIER COUNTY, WEST VIRGINIA
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
June 30, 2026

	Business-type Activities-Enterprise Funds
	Building Commission
ASSETS	
Current assets:	
Cash and cash equivalents	$ 14,420
Receivables:	
Bond Proceeds	484,239
Total current assets	498,659
Restricted:	
Reserve for construction	5,907
Total restricted assets	5,907
Capital assets:	
Buildings	12,165,711
Less: accumulated depreciation	(301,101)
Total capital assets (net of accumulated depreciation)	11,864,610
Total assets	$ 12,369,176
LIABILITIES	
Noncurrent liabilities:	
Bonds payable due in one year	586,715
Bonds payable due in more than one year	10,848,820
Total noncurrent liabilities	11,435,535
Total liabilities	11,435,535
NET POSITION	
Invested in capital assets (net of related debt)	730,176
Restricted for debt service	5,907
Unrestricted	197,558
Total net position	$ 933,641
Total liabilities and net position	$ 12,369,176

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

GREENBRIER COUNTY, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS - PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2026

	Business-type Activities-Enterprise Funds
	Building Commission
Operating revenues:	
Operating expenses:	
Administrative and general	$ 108
Depreciation	301,101
Total operating expenses	301,209
Operating income (loss)	(301,209)
Noncapital Subsidies	
Transfers in - General Fund	
Debt service support	895,308
Total noncapital subsidies	895,308
Operating income (loss) and noncapital subsidies	594,099
Nonoperating revenues (expenses):	
Interest revenue	217
Interest and fiscal charges	(390,421)
Total nonoperating revenues expenses	(390,204)
Total liabilities	11,435,535
Change in net positon	203,895
Net assets at beginning of year	729,746
Net assets at end of year	$ 933,641

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

GREENBRIER COUNTY, WEST VIRGINIA
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
June 30, 2026

	Agency Funds
ASSETS	
Non-pooled cash	$ 1,964,866
Total assets	$ 1,964,866
NET POSITION	
Restricted for	
Individuals, organizations, other governments	1,964,866
Total Net Position	$ 1,964,866

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

GREENBRIER COUNTY, WEST VIRGINIA
STATEMENT OF CASH FLOWS
- PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2026

	Business-type Activities-Enterprise Funds
	Building Commission
Cash flows from operating activities:	
Cash paid for goods and services	$ (108)
Net cash provided (used) by operating activities	(108)
Cash flows from noncapital financing activities:	
Transfers in	895,308
Net cash provided (used by noncapital financing activities	895,308
Cash flows from capital and related financing activities:	
Principal paid on bonds	(504,887)
Interest paid on bonds	(390,421)
Net cash provided (used by capital and related financing activities	895,308
Cash flows from investing activities:	
Proceeds from sales and maturities	
Interest received	217
Net cash provided (used by investing activities	217
Net increase (decrease) in cash and cash equivalents	109
Cash and cash equivalents, July 1, 2025	20,218
Cash and cash equivalents, June 30, 2026	$ 20,327
Reconciliation of operating income to net cash provided by operating activties:	
Operating income (loss)	(301,209)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	301,101
Net cash provided by operations	$ (108)

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