

Statistical Section (Unaudited)

The information in this section is not covered by the Independent Auditor's Report, but is presented as supplemental data for the benefit of the readers of the comprehensive annual financial report. The objectives of the statistical section information are to provide financial statement users with additional detailed information as a context for understanding what the information in the basic financial statements, notes to the basic financial statements, required supplementary information and other supplementary data says about the County's overall financial health.

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These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
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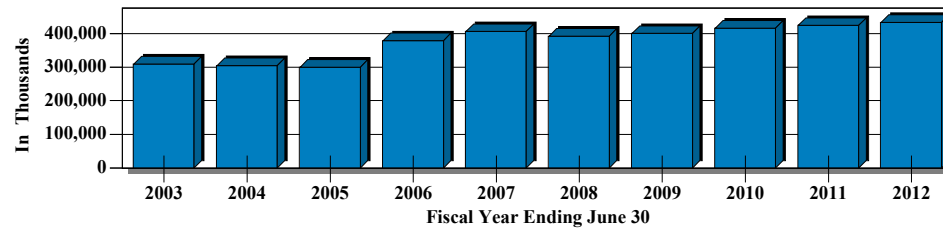
Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

GREENVILLE COUNTY, SOUTH CAROLINA

Net Assets by Component Last Ten Fiscal Years (accrual basis of accounting) (amounts expressed in thousands)

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental activities										
Invested in capital assets, net of related debt	\$ 245,015	\$ 223,598	\$ 231,119	\$ 313,451	\$ 322,077	\$ 343,935	\$ 348,370	\$ 367,560	\$ 386,739	\$ 405,079
Restricted	-	2,044	2,453	2,815	1,400	1,629	1,532	5,853	20,518	15,001
Unrestricted (Deficit)	46,582	60,423	49,124	47,193	59,879	23,917	27,202	23,469	(7,173)	(14,421)
Total governmental activities net assets	<u>\$ 291,597</u>	<u>\$ 286,065</u>	<u>\$ 282,696</u>	<u>\$ 363,459</u>	<u>\$ 383,356</u>	<u>\$ 369,481</u>	<u>\$ 377,104</u>	<u>\$ 396,882</u>	<u>\$ 400,084</u>	<u>\$ 405,659</u>
Business-type activities										
Invested in capital assets, net of related debt	\$ 11,996	\$ 12,244	\$ 11,580	\$ 11,583	\$ 19,419	\$ 19,931	\$ 19,502	\$ 19,955	\$ 20,775	\$ 21,155
Unrestricted	5,856	6,716	6,380	3,755	4,056	4,041	4,060	275	3,743	6,714
Total business-type activities net assets	<u>\$ 17,852</u>	<u>\$ 18,960</u>	<u>\$ 17,960</u>	<u>\$ 15,338</u>	<u>\$ 23,475</u>	<u>\$ 23,972</u>	<u>\$ 23,562</u>	<u>\$ 20,230</u>	<u>\$ 24,518</u>	<u>\$ 27,869</u>
Primary Government										
Invested in capital assets, net of related debt	\$ 257,011	\$ 235,842	\$ 242,699	\$ 325,034	\$ 341,496	\$ 363,866	\$ 367,872	\$ 387,515	\$ 407,514	\$ 426,234
Restricted	-	2,044	2,453	2,815	1,400	1,629	1,532	5,853	20,518	15,001
Unrestricted	52,438	67,139	55,504	50,948	63,935	27,958	31,262	23,744	(3,430)	(7,707)
Total Primary Government Net Assets	<u>\$ 309,449</u>	<u>\$ 305,025</u>	<u>\$ 300,656</u>	<u>\$ 378,797</u>	<u>\$ 406,831</u>	<u>\$ 393,453</u>	<u>\$ 400,666</u>	<u>\$ 417,112</u>	<u>\$ 424,602</u>	<u>\$ 433,528</u>

Primary Government Net Assets



Note: The County elected to defer the reporting of the stormwater network infrastructure until fiscal year 2006. The increase in "invested in capital assets" for the governmental activities in FY2006 resulted from the recording of these assets. The decrease in unrestricted net assets for the governmental activities is due to the implementation of GASB 54, Fund Balance Reporting and Governmental Fund Type Definitions, in fiscal year 2011.

GREENVILLE COUNTY, SOUTH CAROLINA

Changes in Net Assets Last Ten Fiscal Years (accrual basis of accounting)

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Expenses										
Governmental activities:										
Administrative services	\$ 1,416,888	\$ 1,255,010	\$ 2,574,571	\$ 2,408,056	\$ 1,937,285	\$ 2,127,509	\$ 2,399,675	\$ 2,578,753	\$ 2,234,779	\$ 2,667,770
General services	13,499,112	13,654,788	14,621,037	16,041,059	16,568,043	19,143,915	20,285,174	12,641,814	12,858,062	13,192,991
Human resources	3,887,518	1,591,216	1,572,998	1,605,276	1,931,379	1,855,296	2,549,862	1,915,216	2,944,130	2,110,709
Public works	21,104,539	17,710,381	20,108,397	20,678,920	33,685,542	30,610,940	31,611,620	29,841,965	34,052,980	32,454,237
Public safety	25,708,705	26,448,169	39,342,397	35,892,250	39,532,335	39,483,481	42,835,931	42,508,616	41,827,473	43,662,633
Judicial services	12,757,352	12,960,829	15,846,724	16,330,554	17,014,739	17,772,769	20,254,482	20,586,844	20,693,430	21,376,123
Fiscal services	1,516,067	1,465,959	2,030,500	2,074,871	2,144,119	2,241,777	2,364,635	2,383,885	2,464,053	2,479,827
Law enforcement services	22,089,608	22,329,774	28,845,646	31,983,596	34,240,536	37,107,412	38,581,975	39,756,880	39,938,588	42,411,530
Boards, commission & others	23,399,332	24,826,833	5,948,724	5,933,367	8,116,797	12,799,516	19,295,645	17,916,255	14,213,152	12,984,648
Pass through bond proceeds	-	-	-	-	-	35,107,351	-	-	14,707,288	5,615,000
Interest and fiscal charges	6,995,236	6,845,099	6,096,824	5,945,721	6,435,560	6,212,274	8,005,747	7,962,583	6,312,126	7,391,141
Total governmental activities expenses	132,374,357	129,088,058	136,987,818	138,893,670	161,606,335	204,462,240	188,184,746	178,092,811	192,246,061	186,346,609
Business-type activities:										
Solid Waste	6,523,665	6,331,032	9,877,195	14,446,106	5,120,800	6,270,841	6,844,449	11,461,320	6,190,886	6,914,783
Stormwater	1,956,073	4,036,728	4,252,681	3,368,765	4,496,618	7,066,364	7,960,519	7,348,913	5,936,435	6,471,342
Parking Garage	40,165	74,248	76,505	86,871	188,219	181,365	165,511	143,637	117,579	124,976
Total business-type activities expenses	8,519,903	10,442,008	14,206,381	17,901,742	9,805,637	13,518,570	14,970,479	18,953,870	12,244,900	13,511,101
Total primary government expenses	\$ 140,894,260	\$ 139,530,066	\$ 151,194,199	\$ 156,795,412	\$ 171,411,972	\$ 217,980,810	\$ 203,155,225	\$ 197,046,681	\$ 204,490,961	\$ 199,857,710
Program revenues										
Governmental activities:										
Charges for services:										
General government	\$ 10,267,601	\$ 9,064,108	\$ 7,609,746	\$ 9,679,561	\$ 9,516,933	\$ 13,208,470	\$ 10,957,269	\$ 5,051,656	\$ 5,283,652	\$ 6,188,465
Other activities	14,979,324	16,069,687	17,763,111	22,889,080	32,123,288	29,029,905	30,293,188	29,892,863	31,277,413	33,552,961
Operating grants and contributions	6,137,700	8,775,700	10,203,125	10,570,767	11,775,131	9,691,760	8,474,748	17,066,852	13,487,804	14,317,532
Capital grants and contributions	12,877,727	7,660,417	8,096,497	9,985,863	15,003,342	9,701,503	8,260,193	18,392,308	15,064,224	13,854,599
Total governmental activities program revenues	44,262,352	41,569,912	43,672,479	53,125,271	68,418,694	61,631,638	57,985,398	70,403,679	65,113,093	67,913,557
Business-type activities:										
Charges for services:										
Solid Waste	2,991,628	2,853,372	3,091,762	3,706,810	2,882,999	2,326,551	2,843,985	3,488,290	4,534,378	5,126,424
Stormwater	5,775,606	4,777,428	6,189,903	6,285,107	7,018,077	7,217,470	7,403,660	7,473,757	7,528,775	7,723,722
Parking Garage	2,266	-	480	1,431	102,447	93,998	102,821	130,925	135,814	139,692
Capital grants and contributions	3,060,000	-	-	-	-	-	-	-	-	-
Total business-type activities program revenues	11,829,500	7,630,800	9,282,145	9,993,348	10,003,523	9,638,019	10,350,466	11,092,972	12,198,967	12,989,838
Total primary government program revenues	56,091,852	49,200,712	52,954,624	63,118,619	78,422,217	71,269,657	68,335,864	81,496,651	77,312,060	80,903,395

GREENVILLE COUNTY, SOUTH CAROLINA

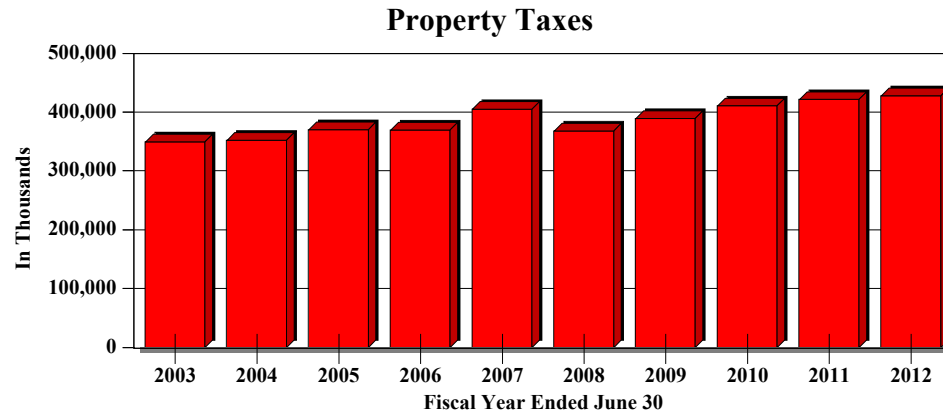
Changes in Net Assets Last Ten Fiscal Years (accrual basis of accounting)

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Net (expense)/revenue										
Governmental activities	(88,112,005)	(87,518,146)	(93,315,339)	(85,768,399)	(93,187,641)	(142,830,602)	(130,199,348)	(107,689,132)	(127,132,968)	(118,433,052)
Business-type activities	3,309,597	(2,811,208)	(4,924,236)	(7,908,394)	197,886	(3,880,551)	(4,620,013)	(7,860,898)	(45,933)	(521,263)
Total primary government net expense	\$ (84,802,408)	\$ (90,329,354)	\$ (98,239,575)	\$ (93,676,793)	\$ (92,989,755)	\$ (146,711,153)	\$ (134,819,361)	\$ (115,550,030)	\$ (127,178,901)	\$ (118,954,315)
General revenues and other changes in net assets										
Governmental activities:										
Property taxes	\$ 71,117,326	\$ 71,918,159	\$ 72,409,345	\$ 72,978,259	\$ 76,052,119	\$ 84,330,325	\$ 84,438,372	\$ 84,414,697	\$ 90,661,038	\$ 85,739,885
Intergovernmental revenue - unrestricted	20,748,004	21,136,054	21,597,914	20,983,794	22,597,417	28,565,275	33,157,502	22,514,752	20,022,633	25,836,482
Other revenue	6,163,642	4,976,176	4,168,163	7,756,462	7,226,397	8,640,433	9,667,566	10,498,407	11,345,303	3,889,358
Interest and investment income	2,932,893	2,689,829	3,335,330	4,944,552	6,250,175	5,128,372	3,825,023	3,350,121	1,418,117	1,460,085
Capital Contributions	-	-	-	13,000	-	-	-	-	-	-
Gains from sale of property	-	-	-	-	-	-	-	-	-	-
Hospitality tax	-	-	-	-	-	6,491,253	6,734,239	6,690,579	6,887,767	7,083,066
Capital asset transfers	-	-	-	-	-	-	-	(1,874)	-	-
Transfers	23,990	-	-	-	973,646	-	-	-	-	-
Transfers to others	-	-	(11,565,000)	(377,000)	(15,000)	(4,200,000)	-	-	-	-
Total governmental activities	100,985,855	100,720,218	89,945,752	106,299,067	113,084,754	128,955,658	137,822,702	127,466,682	130,334,858	124,008,876
Business-type activities:										
Property taxes	3,150,314	3,370,709	3,301,459	4,080,455	4,305,696	3,789,179	3,931,875	3,873,488	4,010,123	3,751,660
Other revenue	-	19,804	18,204	-	300,000	-	-	-	207,697	-
Interest and investment income	567,803	475,056	600,097	820,699	915,931	587,285	277,988	271,906	116,682	120,505
Gains from sale of property	-	54,030	5,239	7,300	12,500	2,000	-	3,050	-	-
Capital asset transfers	-	-	-	-	-	-	-	1,874	-	-
Transfers	(23,990)	-	-	377,000	15,000	-	-	-	-	-
Total business-type activities	3,694,127	3,919,599	3,924,999	5,285,454	5,549,127	4,378,464	4,209,863	4,150,318	4,334,502	3,872,165
Total primary government	\$ 104,679,982	\$ 104,639,817	\$ 93,870,751	\$ 111,584,521	\$ 118,633,881	\$ 133,334,122	\$ 142,032,565	\$ 131,617,000	\$ 134,669,360	\$ 127,881,041
Change in net assets										
Governmental activities	\$ 12,873,850	\$ 13,202,072	\$ (3,369,587)	\$ 20,530,668	\$ 19,897,113	\$ (13,874,944)	\$ 7,623,354	\$ 19,777,550	\$ 3,201,890	\$ 5,575,824
Business-type activities	7,003,724	1,108,391	(999,237)	(2,622,940)	5,747,013	497,913	(410,150)	(3,710,580)	4,288,569	3,350,902
Total primary government	\$ 19,877,574	\$ 14,310,463	\$ (4,368,824)	\$ 17,907,728	\$ 25,644,126	\$ (13,377,031)	\$ 7,213,204	\$ 16,066,970	\$ 7,490,459	\$ 8,926,726

GREENVILLE COUNTY, SOUTH CAROLINA

Governmental Activities Tax Revenues by Source Last Ten Fiscal Years (accrual basis of accounting) (amounts expressed in thousands)

Fiscal Year Ended June 30	Tax Year	Property Tax	Hospitality Tax(1)	Total
2003	2002	\$ 349,872	\$ -	\$ 349,872
2004	2003	352,281	-	352,281
2005	2004	370,358	-	370,358
2006	2005	369,535	-	369,535
2007	2006	404,966	976	405,942
2008	2007	368,291	6,491	374,782
2009	2008	389,219	6,734	395,953
2010	2009	410,548	6,691	417,239
2011	2010	421,631	6,888	428,519
2012	2011	427,736	7,083	434,819

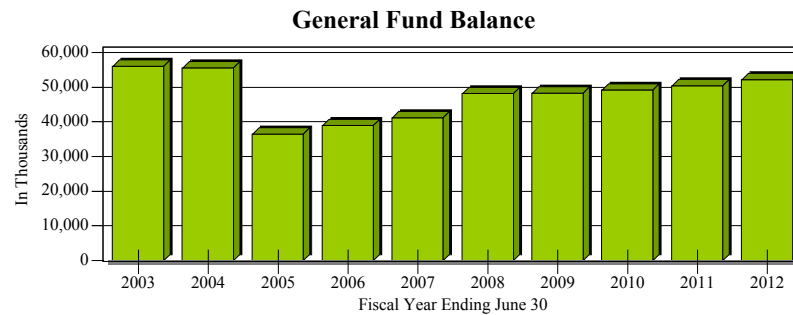


(1) The County implemented a 2% hospitality tax on prepared meals and beverages during fiscal year 2007. The tax was effective April 1, 2007.

GREENVILLE COUNTY, SOUTH CAROLINA

Fund Balances of Governmental Funds Last Ten Fiscal Years (modified accrual basis of accounting) (amounts expressed in thousands)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Fund										
Prior to implementation of GASB 54										
Reserved	\$ 1,814	\$ 19,765	\$ 1,525	\$ 1,248	\$ 1,042	\$ 1,058	\$ 480	\$ 599	\$ -	\$ -
Unreserved	54,253	35,808	34,923	37,682	40,180	47,110	47,801	48,583	-	-
After implementation of GASB 54										
Nonspendable	-	-	-	-	-	-	-	-	156	137
Committed	-	-	-	-	-	-	-	-	2,448	2,472
Assigned	-	-	-	-	-	-	-	-	833	1,052
Unassigned	-	-	-	-	-	-	-	-	46,999	48,558
Total General Fund	\$ 56,067	\$ 55,573	\$ 36,448	\$ 38,930	\$ 41,222	\$ 48,168	\$ 48,281	\$ 49,182	\$ 50,436	\$ 52,219
All Other Governmental Funds										
Prior to implementation of GASB 54										
Reserved	13,864	10,246	10,411	11,811	11,214	11,432	8,547	5,853	-	-
Unreserved, reported in:										
Special revenue funds	29,668	32,314	29,532	30,897	33,208	29,778	30,697	23,005	-	-
Capital projects funds	8,481	13,346	28,267	24,836	15,028	11,817	10,727	13,729	-	-
Debt service funds (deficit)	-	-	-	-	-	(3,715)	227	-	-	-
After implementation of GASB 54										
Nonspendable	-	-	-	-	-	-	-	-	4	-
Restricted	-	-	-	-	-	-	-	-	20,517	15,001
Committed	-	-	-	-	-	-	-	-	13,573	12,383
Unassigned (deficit)	-	-	-	-	-	-	-	-	(286)	(992)
Total all other governmental funds	\$ 52,013	\$ 55,906	\$ 68,210	\$ 67,544	\$ 59,450	\$ 49,312	\$ 50,198	\$ 42,587	\$ 33,808	\$ 26,392



Note: GASB 54, *Fund Balance Reporting and Governmental Fund Type Definitions* was implemented in fiscal year 2011.

GREENVILLE COUNTY, SOUTH CAROLINA

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

(amounts expressed in thousands)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Revenues										
Property taxes	\$ 69,601	\$ 71,909	\$ 73,129	\$ 72,703	\$ 75,938	\$ 83,230	\$ 83,064	\$ 85,763	\$ 89,687	\$ 89,627
County offices	19,397	20,566	21,654	24,202	24,092	24,953	24,029	24,441	25,601	26,762
Intergovernmental	29,775	32,615	35,183	37,309	38,675	43,905	47,913	45,625	39,974	39,811
Hospitality tax	-	-	-	-	-	6,491	6,734	6,691	6,888	7,083
Other	16,025	14,792	14,438	18,107	20,784	16,748	16,578	17,509	16,125	17,426
Total revenues	<u>134,798</u>	<u>139,882</u>	<u>144,404</u>	<u>152,321</u>	<u>159,489</u>	<u>175,327</u>	<u>178,318</u>	<u>180,029</u>	<u>178,275</u>	<u>180,709</u>
Expenditures										
Administrative services	1,513	1,457	2,701	2,529	2,030	2,232	2,383	2,506	2,196	2,609
General services	6,898	8,096	9,470	10,745	11,399	11,780	12,189	11,792	11,799	11,846
Human resources	3,869	1,692	1,782	1,718	1,941	1,859	1,955	1,876	2,104	2,122
Public works	21,168	17,852	20,354	20,830	22,243	18,044	19,307	17,210	21,145	21,183
Public safety	25,868	27,390	40,255	36,449	39,399	39,443	41,757	41,926	41,028	42,157
Judicial services	12,831	13,190	16,368	16,681	17,377	18,095	20,200	20,437	20,339	20,776
Fiscal services	1,527	1,500	2,109	2,117	2,185	2,261	2,340	2,346	2,395	2,392
Law enforcement services	22,260	22,737	29,668	32,469	33,027	35,691	36,618	37,793	38,143	40,124
Boards, commission & others	23,408	24,853	5,978	5,949	8,074	12,820	19,273	17,897	14,119	12,864
Capital outlay	19,291	17,032	15,995	20,781	38,631	17,403	13,263	13,749	11,669	11,387
Debt service										
Principal retirement	10,139	12,361	8,481	9,970	11,953	14,338	11,747	12,473	14,602	13,763
Interest and fiscal charges	7,015	7,117	6,280	6,517	6,351	6,059	7,885	7,483	7,010	6,880
Pass through funding	-	-	-	-	-	-	-	-	14,707	5,615
Total expenditures	<u>155,787</u>	<u>155,277</u>	<u>159,441</u>	<u>166,755</u>	<u>194,610</u>	<u>180,025</u>	<u>188,917</u>	<u>187,488</u>	<u>201,256</u>	<u>193,718</u>
Excess (deficiency) of revenue over (under) expenditures	(20,989)	(15,395)	(15,037)	(14,434)	(35,121)	(4,698)	(10,599)	(7,459)	(22,981)	(13,009)

GREENVILLE COUNTY, SOUTH CAROLINA

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

(amounts expressed in thousands)

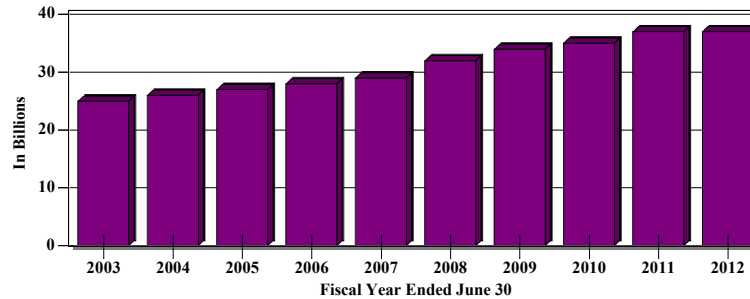
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Other financing sources (uses)										
Sale of property	49	16	119	46	-	-	59	-	-	-
Capital lease issuance	-	2,325	-	1,515	4,246	1,500	1,500	750	750	1,000
Bond issuance	7,619	8,792	41,217	5,068	10,085	4,204	10,038	-	39,040	5,615
Refunding bond issuance	-	-	-	-	-	-	-	-	(24,348)	19,555
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	(20,012)
Transfers in	12,828	15,450	30,203	7,742	8,943	11,849	13,188	28,176	29,918	16,560
Transfers out	(12,860)	(15,450)	(30,203)	(8,119)	(8,958)	(11,849)	(13,188)	(28,176)	(29,918)	(16,160)
Bond discount	-	-	-	-	-	-	-	-	(91)	(168)
Bond premium	-	-	(11,565)	-	-	(4,200)	-	-	106	986
Total other financing sources (uses)	<u>7,636</u>	<u>11,133</u>	<u>29,771</u>	<u>6,252</u>	<u>14,316</u>	<u>1,504</u>	<u>11,597</u>	<u>750</u>	<u>15,457</u>	<u>7,376</u>
Income (Loss) before capital contributions	(13,353)	(4,262)	14,734	(8,182)	(20,805)	(3,194)	998	(6,709)	(7,524)	(5,633)
Donated Assets	12,878	7,660	8,096	9,999	15,003	-	-	-	-	-
Net changes in fund balances	<u>\$ (475)</u>	<u>\$ 3,398</u>	<u>\$ 22,830</u>	<u>\$ 1,817</u>	<u>\$ (5,802)</u>	<u>\$ (3,194)</u>	<u>\$ 998</u>	<u>\$ (6,709)</u>	<u>\$ (7,524)</u>	<u>\$ (5,633)</u>
Debt service as a percentage of non-capital expenditures	12.6 %	14.1 %	10.3 %	11.3 %	11.7 %	12.5 %	11.2 %	11.5 %	11.4 %	11.3 %

GREENVILLE COUNTY, SOUTH CAROLINA

Assessed Value and Estimated Actual Value of Taxable Property Last Ten Fiscal Years (amounts expressed in thousands)

Fiscal Year Ended June 30	Real Property		Personal Property		Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
	Residential Property	Commercial Property	Motor Vehicles	Other				
2003	\$ 494,121	\$ 538,867	\$ 206,216	\$ 289,173	\$ 1,528,377	49.9	24,757,962	6.17 %
2004	511,072	556,207	216,212	263,180	1,546,671	49.9	25,562,610	6.05 %
2005	526,920	571,134	195,945	258,756	1,552,755	49.9	27,167,442	5.72 %
2006	542,000	590,732	185,888	251,813	1,570,433	49.9	27,663,490	5.68 %
2007	563,520	614,896	185,144	259,548	1,623,108	49.9	28,986,442	5.60 %
2008	662,091	618,426	204,825	251,320	1,736,662	47.6	32,316,131	5.37 %
2009	701,611	666,457	193,549	254,564	1,816,181	47.6	33,958,127	5.35 %
2010	734,797	684,570	171,694	257,926	1,848,987	47.6	34,751,816	5.32 %
2011	813,496	719,508	167,060	244,249	1,944,313	47.3	37,085,885	5.24 %
2012	820,723	706,803	185,039	238,011	1,950,576	47.3	37,312,569	5.23 %

Estimated Actual Value - Taxable Property



Note: Assessed values are established by the County Assessor and the South Carolina Department of Revenue at various rates between 4 and 10.5 percent of the estimated market value. The total direct tax rate is the combined tax rate to finance general government services and principal/interest on long-term debt. Tax rates are per \$1,000 of assessed value.

GREENVILLE COUNTY, SOUTH CAROLINA

**Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years**

Overlapping Rates (1)

Municipalities

Fiscal Year	County of Greenville				City of Fountain Inn	City of Greenville	City of Greer	City of Mauldin	City of Simpsonville	City of Travelers Rest
	Operating Millage	Debt Service Millage	Other Millage	Total County Millage	Overall Operating Millage	Overall Operating Millage	Overall Operating Millage	Overall Operating Millage	Overall Operating Millage	Overall Operating Millage
2003	39.8	4.8	5.3	49.9	58.4	90.9	93.9	58.5	50.7	86.9
2004	40.8	3.8	5.3	49.9	58.4	90.9	93.9	58.5	50.7	86.9
2005	40.8	3.8	5.3	49.9	58.4	90.9	93.9	58.5	50.7	86.9
2006	40.8	3.8	5.3	49.9	58.4	90.9	93.9	58.5	50.7	86.9
2007	40.8	3.8	5.3	49.9	58.4	90.9	93.9	58.5	50.7	86.9
2008	39.5	3.5	4.6	47.6	52.9	89.9	93.1	51.7	48.6	86.9
2009	39.5	3.5	4.6	47.6	63.9	89.9	92.8	51.7	51.5	86.9
2010	40.5	2.5	4.6	47.6	63.9	89.9	92.8	51.7	64.3	86.9
2011	40.3	2.5	4.5	47.3	63.9	85.4	97.8	54.7	61.7	85.1
2012	40.3	2.5	4.5	47.3	63.6	85.4	97.8	56.3	61.7	85.1

Greenville County School District

Fiscal Year	Operating Millage	Debt Service Millage	Total School Millage	Art Museum	Greenville Technical College	Greenville County Library System	Recreation	Fire District Rates	Special Purpose Districts	Sewer Rates
2003	97.6	42.5	140.1	1.2	5.6	7.4	4.9	10.2 - 57.0	.8 - 55.40	5.8 - 15.5
2004	101.6	42.5	144.1	1.2	5.6	7.4	4.7	10.2 - 57.0	.8 - 55.40	5.8 - 19.5
2005	105.3	42.5	147.8	1.2	5.6	7.4	4.7	10.0 - 57.0	.8 - 55.40	8.4 - 19.5
2006	105.4	42.5	147.9	1.2	5.6	7.4	4.7	10.0 - 59.4	.8 - 63.40	8.4 - 19.5
2007	113.9	42.5	156.4	1.2	5.6	7.4	4.7	11.0 - 70.4	.8 - 41.50	5.8 - 21.5
2008	108.2	42.5	150.7	1.1	5.3	7.0	4.4	9.5 - 73.0	.6 - 24.0	5.4 - 20.2
2009	114.2	42.5	156.7	1.2	5.3	7.4	4.5	12.5 - 77.1	.4 - 24.0	5.4 - 20.4
2010	114.2	42.5	156.7	1.2	5.3	7.4	4.7	11.1 - 77.1	.4 - 24.0	5.7 - 20.9
2011	115.3	42.5	157.8	1.2	5.3	7.4	4.7	10.5 - 77.1	.8 - 15.7	9.6 - 22.4
2012	120.0	42.5	162.5	1.2	5.3	7.4	4.7	10.5 - 77.1	.8 - 15.5	9.6 - 22.9

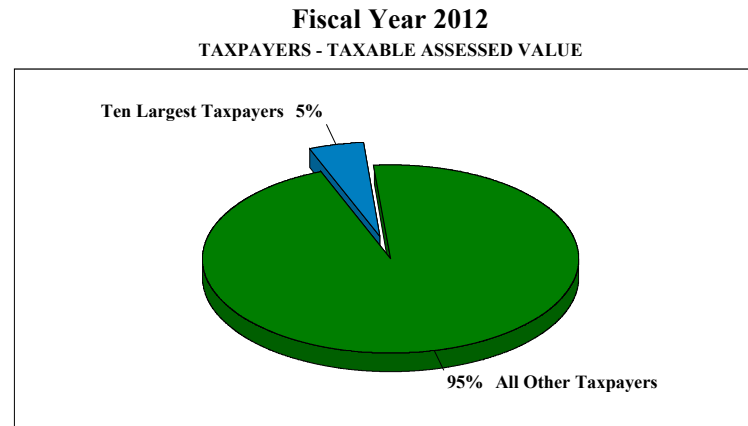
(1) Overlapping rates are those of municipalities that apply to property owners within Greenville County. Not all overlapping rates apply to all Greenville County property owners.

Source: Greenville County Auditor's Office

GREENVILLE COUNTY, SOUTH CAROLINA

Principal Property Taxpayers June 30, 2012 (amounts expressed in thousands)

Taxpayer	Fiscal Year 2012 (Tax Year 2011)			Fiscal Year 2003 (Tax Year 2002)		
	Taxable Assessed Value	Rank (1)	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank (1)	Percentage of Total Taxable Assessed Value
Duke Energy Corporation	32,914	1	1.69 %	30,722	1	2.01 %
BellSouth Telecommunications	13,138	2	0.67 %	21,863	2	1.43 %
Cellco Partnership/Verizon Wireless	11,450	3	0.59 %	4,048	9	0.26 %
Michelin North America	6,641	4	0.34 %	6,725	4	0.44 %
Simon Haywood LLC & Bellwether	5,496	5	0.28 %	4,814	6	0.31 %
Nuvox Communications	4,713	6	0.24 %			
Verdae Properties	4,195	7	0.22 %			
Piedmont Natural Gas	4,357	8	0.22 %	6,004	5	0.39 %
Laurens Electric Coop	4,299	9	0.22 %			
Cryovac Inc	3,894	10	0.20 %	11,391	3	0.75 %
Charter Communications				4,425	7	0.29 %
Verdae Properties				4,077	8	0.27 %
Hitachi Electronic				3,614	10	0.24 %
Totals	91,097		4.67 %	97,683		6.39 %



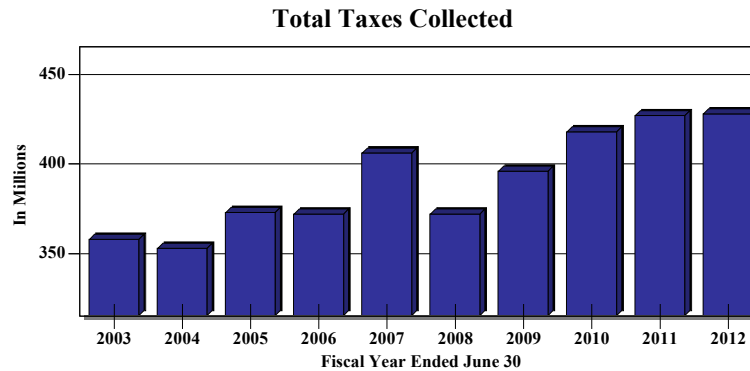
(1) Ranking based on total taxes paid not taxable assessed value.
Source: Greenville County Tax Collector

GREENVILLE COUNTY, SOUTH CAROLINA

Property Tax Levies and Collections Last Ten Fiscal Years (Unaudited)

Fiscal Year Ended June 30	Tax Year	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy			Total Collections to Date		
			Homestead Taxes	Other Taxes	Percentage of Levy	Collections in Subsequent Years	Amount	Percentage of Levy
2003	2002	\$ 376,328,581	\$ 11,220,173	\$ 338,652,283	93.0 %	\$ 8,481,673	\$ 358,354,129	95.2 %
2004	2003	382,973,248	11,500,788	340,779,845	92.0 %	1,209,042	353,489,675	92.3 %
2005	2004	392,669,212	12,257,976	358,099,992	94.3 %	2,485,461	372,843,429	95.0 %
2006	2005	390,765,197	12,656,115	356,878,911	94.6 %	1,966,972	371,501,998	95.1 %
2007	2006	427,637,474	13,610,626	391,355,720	94.7 %	622,358	405,588,704	94.8 %
2008	2007	387,837,036	7,828,677	360,461,871	95.0 %	3,768,194	372,058,742	95.9 %
2009	2008	411,821,794	8,248,216	380,971,048	94.5 %	6,321,036	395,540,300	96.0 %
2010	2009	419,779,452	8,672,082	401,875,516	97.8 %	7,287,033	417,834,631	99.5 %
2011	2010	437,200,822	9,069,612	412,561,576	96.4 %	5,347,059	426,978,247	97.7 %
2012	2011	440,576,086	9,255,959	418,480,274	97.1 %	-	427,736,233	97.1 %

Note: Beginning in tax year 2007, a portion of taxes collected went directly to the Greenville County School District. As a result these taxes are not included in the levy or the collection figure beginning with that tax year.

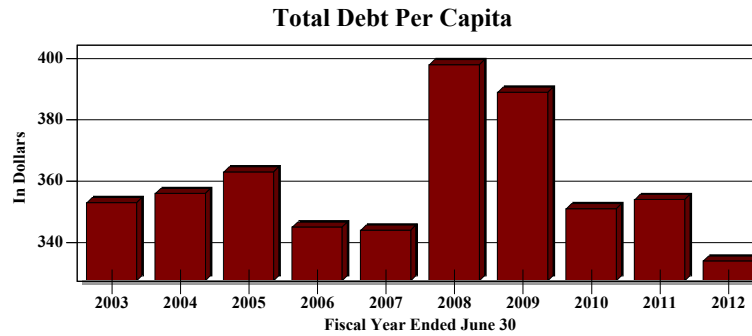


Source: Greenville County Tax Collector

GREENVILLE COUNTY, SOUTH CAROLINA

Ratios of Outstanding Debt by Type Last Ten Fiscal Years (amounts expressed in thousands, except per capita amount)

Governmental Activities								
Fiscal Year	General Obligation Bonds	Certificates of Participation	Special Source Revenue Bonds	Capital Leases	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)	
2003	\$ 47,410	\$ 58,270	\$ 25,195	\$ 8,381	\$ 139,256	1.19 %	\$ 353	
2004	46,560	55,040	32,730	5,539	139,869	1.16 %	356	
2005	55,855	52,415	31,215	4,625	144,110	1.13 %	363	
2006	58,385	48,735	29,625	3,814	140,559	1.03 %	345	
2007	65,435	44,760	28,565	4,849	143,609	0.98 %	344	
2008	66,115	76,350 (2)	26,740	1,372	170,577	1.08 %	398	
2009	72,150	71,000	24,815	2,365	170,330	1.00 %	389	
2010	68,040	65,360	22,800	2,407	158,607	0.87 %	351	
2011	63,795	73,670 (3)	20,190	2,237	159,892	1.06 %	354	
2012	65,900	66,935	18,360	2,264	153,459	1.30 %	334	



Note: Details regarding the County's outstanding debt can be found in the notes to the basic financial statements.

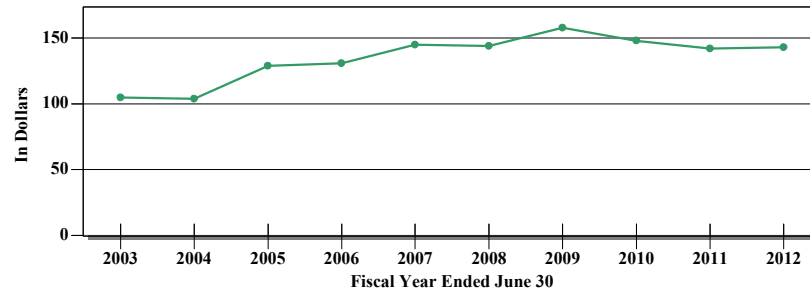
- (1) Refer to the Schedule of Demographic and Economic Statistics for personal income and population data.
- (2) The County issued a \$35 million certificate of participation to fund tourism related projects in Greenville County.
- (3) The County issued a \$14 million certificate of participation to fund tourism related projects in Greenville County.

GREENVILLE COUNTY, SOUTH CAROLINA

Ratios of General Bonded Debt Outstanding Last Ten Fiscal Years (amounts expressed in thousands, except per capita amount)

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property (1)	Per Capita (2)
2003	\$ 47,410	\$ 5,954	\$ 41,456	0.167 %	\$ 105
2004	46,560	5,535	41,025	0.160 %	104
2005	55,855	4,573	51,282	0.189 %	129
2006	58,385	4,995	53,390	0.193 %	131
2007	65,435	4,989	60,446	0.209 %	145
2008	66,115	4,277	61,838	0.191 %	144
2009	72,150	2,856	69,294	0.204 %	158
2010	68,040	1,196	66,844	0.192 %	148
2011	63,795	-	63,795	0.173 %	142
2012	65,900	-	65,900	0.177 %	143

General Bonded Debt Per Capita



Note: Details regarding the County's outstanding debt can be found in the notes to the basic financial statements.

(1) Refer to the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

(2) Population data can be found in the Schedule of Demographic and Economic Statistics.

GREENVILLE COUNTY, SOUTH CAROLINA

Direct and Overlapping Governmental Activities Debt As of June 30, 2012

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Cities:			
Fountain Inn	\$ 700,000	100.00 %	\$ 700,000
Greenville	56,025,000	100.00 %	56,025,000
Greer	3,180,000	100.00 %	3,180,000
Mauldin	6,202,104	100.00 %	6,202,104
Simpsonville	2,050,000	100.00 %	2,050,000
Travelers Rest	845,000	100.00 %	845,000
Total cities	<u>69,002,104</u>		<u>69,002,104</u>
Special purpose districts:			
Berea Public Service District	2,730,000	100.00 %	2,730,000
Boiling Springs Fire District	297,092	100.00 %	297,092
ClearSpring (East Simpsonville) Fire District	1,117,000	100.00 %	1,117,000
Donaldson Fire Service Area	565,000	100.00 %	565,000
Fountain Inn Fire Service Area	2,100,000	100.00 %	2,100,000
Gantt Fire, Sewer & Police District	1,428,180	100.00 %	1,428,180
Glassy Mountain Fire District	1,305,000	100.00 %	1,305,000
Glassy Mountain Fire Service Area	835,000	100.00 %	835,000
Greenville Arena District	22,065,000	100.00 %	22,065,000
Mauldin Fire Service Area	2,005,000	100.00 %	2,005,000
Recreation District	1,201,391	100.00 %	1,201,391
North Greenville Fire District	1,750,000	100.00 %	1,750,000
Simpsonville Fire Service Area	210,000	100.00 %	210,000
South Greenville Fire & Sewer District	975,000	100.00 %	975,000
Taylors Fire & Sewer District	229,535	100.00 %	229,535
Tigerville Fire District	485,000	100.00 %	485,000
Total special purpose districts	<u>39,298,198</u>		<u>39,298,198</u>
School District of Greenville County	1,079,432,542	100.00 %	1,079,432,542
Total overlapping debt	<u>1,187,732,844</u>	100.00 %	<u>1,187,732,844</u>
Total direct debt	<u>153,459,265</u>	100.00 %	<u>153,459,265</u>
Total direct and overlapping debt			<u>\$ 1,341,192,109</u>

Source: Greenville County Treasurer and surrounding Municipalities

Note: This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the County of Greenville. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account.

GREENVILLE COUNTY, SOUTH CAROLINA

Legal Debt Margin Information

Last Ten Fiscal Years

(amounts expressed in thousands)

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Debt limit	\$ 104,040	\$ 106,472	\$ 113,692	\$ 116,124	\$ 119,845	\$ 128,188	\$ 134,513	\$ 136,094	\$ 143,149	\$ 143,794
Total net debt applicable to limit	49,679	49,677	59,469	66,690	72,936	66,797	71,090	72,676	71,535	73,711
Legal debt margin	\$ 54,361	\$ 56,795	\$ 54,223	\$ 49,434	\$ 46,909	\$ 61,391	\$ 63,423	\$ 63,418	\$ 71,614	\$ 70,083
Total net debt applicable to the limit as a percentage of debt limit	47.75 %	46.66 %	52.31 %	57.43 %	60.86 %	52.11 %	52.85 %	53.40 %	49.97 %	51.26 %

Legal Debt Margin Calculation for Fiscal Year 2012

Assessed value	\$ 1,950,576
(Less manufacturer's abatements)	(37,285)
(Less assessed value of properties that are basis of pledged portion of revenues to secure special source revenue bonds)	(115,867)
Add back: exempt real property	-
Total assessed value	\$ 1,797,424
 Debt limit (8% of total assessed value)	 \$ 143,794
 Debt applicable to limit:	
General obligation bonds	65,900
Certificates of participation	7,930
Less reserve for debt service	(119)
Total net debt applicable to limit	73,711
Legal debt margin	\$ 70,083

Note: The County is permitted by the South Carolina Constitution to incur general obligation bonded indebtedness in an amount not exceeding 8% of the assessed value of all taxable property of the County.

GREENVILLE COUNTY, SOUTH CAROLINA

Pledged-Revenue Bond Coverage

Last Ten Fiscal Years

(amounts expressed in thousands)

Special Source Revenue Bonds

Fiscal Year	Project Revenues (1)	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2003	\$ 5,699	\$ -	\$ 5,699	\$ 1,355	\$ 1,233	\$ 2.20
2004	6,246	-	6,246	1,515	1,533	2.05
2005	6,549	-	6,549	1,590	1,470	2.14
2006	6,036	-	6,036	1,675	1,402	1.96
2007	5,037	-	5,037	1,825	1,250	1.64
2008	5,812	-	5,812	1,925	1,166	1.88
2009	7,420	-	7,420	2,015	1,079	2.40
2010	8,144	-	8,144	2,100	989	2.64
2011	8,658	-	8,658	2,215	723	2.95
2012	8,641	-	8,641	1,635	590	3.88

(1) Project revenues are derived from fees-in-lieu-of-taxes collected from multi-county business and industrial parks

Certificates of Participation (Hospitality Tax)

Fiscal Year	Project Revenues (2)	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2008	\$ 6,491	\$ -	\$ 6,491	\$ 1,090	\$ 1,699	\$ 2.33
2009	6,734	-	6,734	1,225	1,566	2.41
2010	6,691	-	6,691	1,275	1,517	2.40
2011	6,888	-	6,888	1,855	2,040	1.77
2012	7,083	-	7,083	1,915	1,977	1.82

(2) Project revenues are derived from a 2% hospitality tax.

GREENVILLE COUNTY, SOUTH CAROLINA

Demographic and Economic Statistics Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (in 1000's)	Per Capita		Education Level in Years of		Unemployment Rate (5)
			Personal Income (2)	Median Age (3)	Formal Schooling (3)	School Enrolment (4)	
2003	395,000	\$ 11,675,805	\$ 29,559	36.3	13.8	60,978	4.5
2004	393,000	12,056,847	30,679	36.5	13.9	61,834	4.5
2005	397,000	12,780,224	32,192	36.7	14.1	62,810	5.4
2006	407,383	13,631,035	33,460	36.9	14.2	63,800	5.6
2007	417,166	14,632,515	35,076	36.9	14.3	64,870	4.8
2008	428,243	15,804,308	36,905	37.0	14.4	67,927	5.2
2009	438,119	16,970,101	38,734	37.0	14.5	68,796	10.7
2010	451,428	18,194,806	40,305	37.0	14.5	69,477	9.7
2011	451,225	15,120,550	33,510	37.0	14.5	69,812	9.4
2012	459,324	11,817,947	25,729	37.0	14.5	70,023	8.2

(1) Estimates provided by the Greenville County Planning commission

(2) Per Capita Personal Income for the two most recent fiscal years are estimates based on historical data. The actual figures have not yet been released. All remaining years are revised estimates provided by the U.S. Department of Commerce, Bureau of Economic Analysis

(3) Estimates based on historical information provided by the U.S. Census Bureau

(4) The School District of Greenville County - Finance Department

(5) S.C. Employment Security Commission

GREENVILLE COUNTY, SOUTH CAROLINA

Principal Employers Current Year and Nine Years Ago Year Ended June 30, 2012

Employer	2012				2003			
	Employees	Rank	Percentage of Total County Employment		Employees	Rank	Percentage of Total County Employment	
School District of Greenville County	10,850	1	4.81	%	6,684	1	3.30	%
Greenville Hospital System	10,350	2	4.59	%	6,366	2	3.14	%
Michelin North America Inc	4,400	3	1.95	%	4,000	3	1.98	%
Bon Secours St. Francis	4,200	4	1.86	%	2,450	5	1.21	%
General Electric	3,200	5	1.42	%	2,000	8	0.99	%
State of South Carolina	3,036	6	1.35	%	2,512	4	1.24	%
Fluor Corporation	2,500	7	1.11	%	2,400	6	1.19	%
Bi-Lo Supermarkets	2,419	8	1.07	%				
Greenville County Government	1,944	9	0.86	%	1,550	10	0.77	%
US Government	1,835	10	0.81	%				
KEMET Electronics					2,350	7	1.16	%
W.R. Grace - Cryovac					1,650	9	0.82	%
	<u>44,734</u>		<u>19.83</u>	<u>%</u>	<u>31,962</u>		<u>15.80</u>	<u>%</u>

Source: Greenville Area Development Corporation, SC Appalachian Council of Governments, SC Employment Security Commission

GREENVILLE COUNTY, SOUTH CAROLINA

Full-time Equivalent County Government Employees by Function Last Ten Fiscal Years

Function	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General government										
Administrative services	25	24	24	25	25	27	26	26	25	25
General services	133	129	129	132	114	115	116	111	112	112
Human resources	29	29	29	29	29	29	29	29	30	30
Public works										
Codes enforcement	51	51	51	51	50	72	59	36	36	35
Engineering	16	16	17	18	9	9	9	9	9	9
Maintenance	68	65	65	66	67	73	73	73	73	67
Property management	31	30	29	29	28	30	30	30	30	31
Animal care services (4)	-	-	-	-	-	-	14	14	14	32
Soil and water (1)	6	-	-	-	-	-	-	-	-	-
Administration (2)	-	-	-	-	8	8	8	8	8	6
Public Safety										
Detention center	257	244	239	244	254	279	279	290	295	298
Emergency medical services	168	169	169	169	189	189	191	199	200	200
Forensics	20	27	26	26	27	29	31	27	27	27
Records	43	44	42	42	41	41	41	39	39	37
Indigent Defense (5)	-	-	-	-	-	-	3	3	3	3
Judicial services	224	223	222	220	221	221	221	220	224	224
Fiscal services	45	45	45	45	43	43	44	44	44	44
Law enforcement services	443	454	454	473	479	495	508	514	525	533
Boards, commissions and others	17	15	16	16	17	17	18	27	18	18
Fleet management (3)	-	-	-	-	20	20	20	20	20	20
Solid waste	36	36	36	36	36	36	44	44	44	44
Stormwater (1)	-	13	13	17	22	22	22	22	22	30
Total	<u>1,612</u>	<u>1,614</u>	<u>1,606</u>	<u>1,638</u>	<u>1,679</u>	<u>1,755</u>	<u>1,786</u>	<u>1,785</u>	<u>1,798</u>	<u>1,825</u>

Source: Information provided by County of Greenville's Payroll and Budget Departments

- (1) The soil and water division was moved to the stormwater enterprise fund in fiscal year 2003
- (2) Public works administration was included in engineering prior to fiscal year 2007
- (3) Fleet management was included in general services prior to fiscal year 2007
- (4) Animal care services was a new division established in 2009
- (5) Indigent Defense was included in general services prior to fiscal year 2009

GREENVILLE COUNTY, SOUTH CAROLINA

Operating Indicators by Function Last Ten Fiscal Years

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Function										
Police										
Physical arrests	23,630	24,944	25,265	25,864	30,926	26,717	26,404	24,740	24,801	26,857
Traffic (DUI)	621	522	617	798	428	510	399	436	548	668
Total crimes	41,186	41,586	41,763	44,247	47,735	40,073	38,494	37,433	37,807	40,963
Emergency Medical Services										
Number of calls answered	42,705	50,129	54,537	55,149	59,396	58,887	52,355	48,107	58,971	54,647
Highways and streets										
Street resurfacing (miles)	42	42	42	42	56	32	32	34	35	33

Greenville County, South Carolina Capital Asset Statistics by Function Last Ten Fiscal Years

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Function										
Public Safety										
Police										
Stations	4	4	4	4	5	5	5	7	7	7
Patrol units	163	164	165	165	183	200	181	186	191	197
Emergency Medical Services										
Ambulances	22	24	20	20	26	26	26	27	30	28
Quick Response Vehicles	5	5	5	5	5	7	3	6	6	8
Rescue Trucks (1)	3	3	3	3	-	-	-	-	-	-
Administrative Vehicles	-	-	-	-	-	4	9	4	4	3
Service Truck	-	-	-	-	-	1	-	1	3	1
Public Works										
Highways and streets										
Streets (miles)	1,502	1,516	1,530	1,549	1,563	1,573	1,582	1,600	1,611	1,670
Traffic signals	1	1	1	1	1	2	2	2	2	2

Note: Data provided by various departments within the County of Greenville. Estimates are used where actual data is not available.

(1) Rescue was turned over to the fire departments in January 2007