

## STATISTICAL SECTION

This part of The School District of Greenville County’s (“School District”) comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, supplementary information, and required supplementary information says about the School District’s overall financial health.

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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.

**THE SCHOOL DISTRICT OF GREENVILLE COUNTY  
GREENVILLE, SOUTH CAROLINA**

**THE SCHOOL DISTRICT OF GREENVILLE COUNTY  
GREENVILLE, SOUTH CAROLINA**

**Table 1**

**NET POSITION BY COMPONENT**

**LAST TEN FISCAL YEARS**

(accrual basis of accounting)

**UNAUDITED**

	<b>Fiscal Year</b>									
	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Governmental Activities										
Net Investment in Capital Assets	\$444,027,108	486,666,594	488,183,354	480,631,114	486,203,030	489,390,229	486,054,515	487,718,027	474,927,052	\$ 457,356,388
Restricted	8,914,389	8,885,616	8,141,112	6,810,678	4,027,946	7,611,863	9,096,510	3,288,234	3,570,138	4,546,417
Unrestricted	36,584,964	40,212,194	47,560,783	48,124,342	49,415,789	46,926,181	51,846,591	77,961,123	77,053,972	83,831,610
<b>Total Governmental Activities Net Position</b>	<b>\$489,526,461</b>	<b>535,764,404</b>	<b>543,885,249</b>	<b>543,885,249</b>	<b>539,646,765</b>	<b>543,928,273</b>	<b>546,997,616</b>	<b>568,967,384</b>	<b>555,551,162</b>	<b>\$ 545,734,415</b>
Business-Type Activities										
Net Investment in Capital Assets	\$ 6,424,014	6,209,817	6,066,076	6,413,141	6,847,163	6,258,168	5,345,741	5,274,884	4,913,335	\$ 4,642,260
Unrestricted	4,939,370	6,814,674	8,349,274	9,386,896	8,193,585	8,328,797	10,622,352	12,945,034	14,521,855	15,256,724
<b>Total Business-Type Activities Net Position</b>	<b>\$ 11,363,384</b>	<b>13,024,491</b>	<b>14,415,350</b>	<b>14,415,350</b>	<b>15,040,748</b>	<b>14,586,965</b>	<b>15,968,093</b>	<b>18,219,918</b>	<b>19,435,190</b>	<b>\$ 19,898,984</b>
Primary Government										
Net Investment in Capital Assets	\$450,451,122	492,876,411	494,249,430	487,044,255	493,050,193	495,648,397	491,400,256	492,992,911	479,840,387	\$ 461,998,648
Restricted	8,914,389	8,885,616	8,141,112	6,810,678	4,027,946	7,611,863	9,096,510	3,288,234	3,570,138	4,546,417
Unrestricted	41,524,334	47,026,868	55,910,057	57,511,235	57,609,374	55,254,978	62,468,943	90,906,157	91,575,827	99,088,334
<b>Total Primary Government Net Position</b>	<b>\$500,889,845</b>	<b>548,788,895</b>	<b>558,300,599</b>	<b>558,300,599</b>	<b>554,687,513</b>	<b>558,515,238</b>	<b>562,965,709</b>	<b>587,187,302</b>	<b>574,986,352</b>	<b>\$ 565,633,399</b>

THE SCHOOL DISTRICT OF GREENVILLE COUNTY  
GREENVILLE, SOUTH CAROLINA

Table 2

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

(accrual basis of accounting)

UNAUDITED

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Expenses</b>										
Governmental Activities:										
Instruction	\$ 245,771,141	266,621,447	287,062,759	317,433,608	338,942,590	348,968,064	345,293,018	334,767,109	348,550,613	\$ 363,473,044
Support Services	153,547,857	171,051,626	186,471,634	204,454,373	223,459,573	219,231,518	208,918,608	204,117,940	226,944,532	241,550,077
Community Services	703,355	809,914	865,928	653,033	765,487	615,256	1,427,135	1,322,110	1,272,166	1,263,039
Intergovernmental	2,149,603	3,112,120	5,084,855	-	-	-	-	-	-	51,044,131
Interest And Other Charges	49,614,896	54,296,376	54,958,718	61,697,569	58,400,669	57,539,897	56,531,888	56,195,999	54,227,239	-
Total Governmental Activities Expenses	<u>451,786,852</u>	<u>495,891,483</u>	<u>534,443,894</u>	<u>584,238,583</u>	<u>621,568,319</u>	<u>626,354,735</u>	<u>612,170,649</u>	<u>596,403,158</u>	<u>630,994,550</u>	<u>657,330,291</u>
Business-Type Activities:										
Food Services	20,588,775	21,460,105	23,016,625	25,510,774	29,157,884	29,467,981	28,732,833	28,976,881	30,748,202	32,174,242
Total Business-Type Activities Expenses	<u>20,588,775</u>	<u>21,460,105</u>	<u>23,016,625</u>	<u>25,510,774</u>	<u>29,157,884</u>	<u>29,467,981</u>	<u>28,732,833</u>	<u>28,976,881</u>	<u>30,748,202</u>	<u>32,174,242</u>
Total Primary Government Expenses	<u>\$ 472,375,627</u>	<u>517,351,588</u>	<u>557,460,519</u>	<u>609,749,357</u>	<u>650,726,203</u>	<u>655,822,716</u>	<u>640,903,482</u>	<u>625,380,039</u>	<u>661,742,752</u>	<u>\$ 689,504,533</u>
<b>Program Revenues</b>										
Governmental Activities:										
Charges For Services:										
Instruction	\$ 1,107,725	1,171,644	1,276,306	1,171,904	1,340,758	1,059,726	1,016,603	758,867	910,380	\$ 615,780
Support Services	696,529	697,465	2,239,862	3,044,863	2,680,945	2,394,302	1,175,328	1,462,915	1,523,076	1,427,667
Operating Grants And Contributions	219,296,373	237,240,184	264,290,110	279,953,292	315,883,558	300,199,015	290,153,113	287,176,789	280,964,485	298,904,917
Capital Grants And Contributions	-	3,634,162	983,925	1,097,947	1,330,064	-	791,146	1,318,436	22,807	-
Total Governmental Activities Program Revenues	<u>221,100,627</u>	<u>242,743,455</u>	<u>268,790,203</u>	<u>285,268,006</u>	<u>321,235,325</u>	<u>303,653,043</u>	<u>293,136,190</u>	<u>290,717,007</u>	<u>283,420,748</u>	<u>300,948,364</u>
Business-Type Activities:										
Charges For Services:										
Food Services	10,451,994	10,505,517	11,252,443	12,579,502	12,974,062	12,906,205	12,767,383	12,129,629	12,470,466	12,824,199
Operating Grants And Contributions	11,472,471	12,686,756	13,263,339	13,945,698	15,340,136	17,147,013	18,987,497	19,809,959	20,879,664	21,427,270
Capital Grants And Contributions	1,372,600	871,939	992,702	1,602,261	1,256,397	275,980	-	-	-	-
Total Business-Type Activities Program Revenues	<u>23,297,065</u>	<u>24,064,212</u>	<u>25,508,484</u>	<u>28,127,461</u>	<u>29,570,595</u>	<u>30,329,198</u>	<u>31,754,880</u>	<u>31,939,588</u>	<u>33,350,130</u>	<u>34,251,469</u>
Total Primary Government Program Revenues	<u>\$ 244,397,692</u>	<u>266,807,667</u>	<u>294,298,687</u>	<u>313,395,467</u>	<u>350,805,920</u>	<u>333,982,241</u>	<u>324,891,070</u>	<u>322,656,595</u>	<u>316,770,878</u>	<u>\$ 335,199,833</u>
<b>Net (Expense)/Revenue</b>										
Governmental Activities	\$ (230,686,225)	(253,148,028)	(265,653,691)	(298,970,577)	(300,332,994)	(322,701,692)	(319,034,459)	(305,686,151)	(347,573,802)	\$ (356,381,927)
Business-Type Activities	2,708,290	2,604,107	2,491,859	2,616,687	412,711	861,217	3,022,047	2,962,707	2,601,928	2,077,227
Total Primary Government Net (Expense)/Revenue	<u>\$ (227,977,935)</u>	<u>(250,543,921)</u>	<u>(263,161,832)</u>	<u>(296,353,890)</u>	<u>(299,920,283)</u>	<u>(321,840,475)</u>	<u>(316,012,412)</u>	<u>(302,723,444)</u>	<u>(344,971,874)</u>	<u>\$ (354,304,700)</u>

(Continued)

THE SCHOOL DISTRICT OF GREENVILLE COUNTY  
GREENVILLE, SOUTH CAROLINA

Table 2

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

(accrual basis of accounting)

UNAUDITED

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>General Revenues And Other Changes In Net Position</b>										
Governmental Activities:										
Property Taxes	\$ 229,141,319	239,127,675	242,607,812	242,607,812	261,802,159	197,467,739	208,100,759	219,430,314	222,109,881	\$ 237,266,503
State Revenue in Lieu of Taxes	-	-	-	-	-	80,486,671 C	84,052,934 C	87,833,137	89,801,146	92,818,040
Intergovernmental Revenue	-	-	-	-	-	-	-	521,190	1,175,710	1,322,053
Unrestricted Grants And Contributions	11,586	276,341	274,145	120,669	266,183	229,075	251,722	162,698	155,386	5,027
Unrestricted Investment Earnings	11,706,265	52,976,497 A	58,909,355	26,402,402	27,170,846	24,702,384	32,949,534	18,149,261	18,366,628	7,715,958
Miscellaneous	950,543	134,565	131,796	3,542,653 B	180,274	355,756	313,251	816,614	1,131,849	5,796,697 D
Gain On Disposal Of Capital Assets	-	1,320,275	-	-	-	-	-	-	-	-
Transfers	825,290	857,810	943,000	1,101,000	1,232,000	1,172,000	1,315,000	742,705	1,416,980	1,640,902
<b>Total Governmental Activities</b>	<b>242,635,003</b>	<b>294,693,163</b>	<b>302,866,108</b>	<b>273,774,536</b>	<b>290,651,462</b>	<b>304,413,625</b>	<b>326,983,200</b>	<b>327,655,919</b>	<b>334,157,580</b>	<b>346,565,180</b>
Business-Type Activities:										
Intergovernmental Revenue	44,891	-	-	-	-	-	-	-	-	-
Unrestricted Investment Earnings	-	-	-	-	-	-	-	31,823	30,324	27,469
Transfers	(962,563)	(1,008,749)	(943,000)	(1,101,000)	(1,232,000)	(1,172,000)	(1,315,000)	(742,705)	(1,416,980)	(1,640,902)
<b>Total Business-Type Activities</b>	<b>(917,672)</b>	<b>(1,008,749)</b>	<b>(943,000)</b>	<b>(1,101,000)</b>	<b>(1,232,000)</b>	<b>(1,172,000)</b>	<b>(1,315,000)</b>	<b>(710,882)</b>	<b>(1,386,656)</b>	<b>(1,613,433)</b>
<b>Total Primary Government</b>	<b>\$ 241,717,331</b>	<b>293,684,414</b>	<b>301,923,108</b>	<b>272,673,536</b>	<b>289,419,462</b>	<b>303,241,625</b>	<b>325,668,200</b>	<b>326,945,037</b>	<b>332,770,924</b>	<b>\$ 344,951,747</b>
Change In Net Position:										
Governmental Activities	\$ 11,948,778	41,545,135	37,212,417	(25,196,041)	(8,319,115)	(18,288,067)	7,948,741	21,969,768	(13,416,222)	\$ (9,816,747)
Business-Type Activities	1,790,618	1,595,358	1,548,859	1,515,687	1,384,687	(310,783)	1,707,047	2,251,825	1,215,272	463,794
<b>Total Primary Government</b>	<b>\$ 13,739,396</b>	<b>43,140,493</b>	<b>38,761,276</b>	<b>(23,680,354)</b>	<b>(6,934,428)</b>	<b>(18,598,850)</b>	<b>9,655,788</b>	<b>24,221,593</b>	<b>(12,200,950)</b>	<b>\$ (9,352,953)</b>

(A) The School District began a new investment program in order to recapture negative arbitrage.

(B) The School District settled a legal claim, receiving \$3,265,000.

(C) Owner occupied residential property exempt from property tax and replaced by state revenue from Homestead Exemption Fund.

(D) The School District settled a legal claim, receiving \$47,345.

**THE SCHOOL DISTRICT OF GREENVILLE COUNTY  
GREENVILLE, SOUTH CAROLINA**

**Table 3**

**GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE**

**LAST TEN FISCAL YEARS**

(accrual basis of accounting)

**UNAUDITED**

	<b>Fiscal Year</b>									
	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008 (A)</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Property Tax-General Operations	\$160,933,598	170,943,978	173,465,886	190,815,430	123,600,499	131,372,809	134,821,203	137,024,178	139,463,265	\$153,010,289
Property Tax-Debt Service	\$ 68,207,721	68,183,697	69,141,926	70,986,729	73,867,240	76,727,950	78,983,736	82,406,136	82,646,616	\$ 84,256,214

(A) Owner occupied residential property exempt from property tax and replaced by state revenue from Homestead Exemption Fund.

**THE SCHOOL DISTRICT OF GREENVILLE COUNTY  
GREENVILLE, SOUTH CAROLINA**

**Table 4**

**FUND BALANCES OF GOVERNMENTAL FUNDS**

**LAST TEN FISCAL YEARS**

(modified accrual basis of accounting)

**UNAUDITED**

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011 (B)	2012	2013
General Fund										
<u>Pre-GASB #54<sup>B</sup></u>										
Reserved	\$ 545,645	698,366	353,122	248,623	337,979	1,389,805	383,283	-	-	\$ -
Unreserved	38,880,153	40,469,946	48,390,733	49,319,741	50,053,111	46,950,288	51,605,098	-	-	-
<u>Post GASB #54<sup>B</sup></u>										
Nonspendable	-	-	-	-	-	-	-	1,749,933	741,374	2,283,822
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	17,828,606	16,175,000	12,598,000
Unassigned	-	-	-	-	-	-	-	59,761,467	63,178,917	68,003,757
Total General Fund	<u>\$ 39,425,798</u>	<u>41,168,312</u>	<u>48,743,855</u>	<u>49,568,364</u>	<u>50,391,090</u>	<u>48,340,093</u>	<u>51,988,381</u>	<u>79,340,006</u>	<u>80,095,291</u>	<u>\$ 82,885,579</u>
All Other Governmental Funds										
<u>Pre-GASB #54<sup>B</sup></u>										
Reserved	\$670,199,356	531,309,033	452,166,387	289,139,624	227,804,646	238,955,337	238,348,299	-	-	\$ -
Unreserved, Reported In:										
Permanent Fund	1,452	2,225	3,772	6,493	6,509	6,081	6,842	-	-	-
<u>Post GASB #54<sup>B</sup></u>										
Nonspendable	-	-	-	-	-	-	-	136,261	136,261	136,261
Restricted	-	-	-	-	-	-	-	231,630,917	228,515,027	133,564,125
Assigned	-	-	-	-	-	-	-	6,786	5,368	3,630,588
Unassigned <sup>C</sup>	-	-	-	-	-	-	-	-	(14,875,153)	(13,960,994)
Total All Other Governmental Funds	<u>\$670,200,808</u>	<u>531,311,258</u>	<u>452,170,159</u>	<u>289,146,117</u>	<u>227,811,155</u>	<u>238,961,418</u>	<u>238,355,141</u>	<u>231,773,964</u>	<u>213,781,503</u>	<u>\$123,369,980</u>

(A) Building Equity Sooner for Tomorrow (a blended component unit of the School District) issued \$800 million in installment purchase revenue bonds to begin a facility building and renovation program in 2002. There have been additional issuances totaling \$231 million. These funds have been and are continuing to be expended from 2003 through 2011.

(B) The School District implemented GASB #54 "Fund Balance Reporting and Governmental Fund Type Definitions" ("GASB #54") in 2011. GASB #54 established new fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in the governmental funds. The School District has elected to apply GASB #54 prospectively - and thus has provided fund balance information before ("Pre") and after ("Post") its implementation.

(C) The negative unassigned fund balance was due to the School District issuing a short term obligation bond for approximately \$22,390,000 and \$21,645,000 in fiscal year 2012 and 2013, respectively, that was required to be recorded as a fund liability at June 30, 2012 and 2013, respectively.

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

UNAUDITED

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Revenues</b>										
Taxes:										
General Operations	\$ 132,866,982	137,511,156	140,311,489	156,850,268	122,943,560	131,534,209	133,058,264	137,113,801	142,215,688	\$ 152,341,397
Debt Service	65,392,038	64,578,404	65,723,525	67,544,820	73,654,936	76,893,468	78,265,776	82,406,136	82,646,616	84,256,214
Investment Earnings	52,976,498 A	71,531,509	23,774,837 C	26,198,441	24,767,438	34,035,535	16,920,690	18,384,262	18,150,628	7,224,958
Other Local Sources	4,449,173	3,463,712	8,834,933	6,172,324	6,632,139	6,088,706	5,831,047	5,371,828	5,757,429	4,913,049
State Sources	221,038,880	237,891,798	263,409,277 D	278,425,406	354,717,760	334,118,108	304,131,954	311,444,558	321,760,408	349,472,230
Federal Sources	31,587,390	37,823,264	36,707,154	38,630,384	40,967,428	48,064,136	71,567,345	63,234,259	48,167,002	41,902,528
Total Revenues	<u>\$ 508,310,961</u>	<u>552,799,843</u>	<u>538,761,215</u>	<u>573,821,643</u>	<u>623,683,261</u>	<u>630,734,162</u>	<u>609,775,076</u>	<u>617,954,844</u>	<u>618,697,771</u>	<u>\$ 640,110,376</u>
<b>Expenditures</b>										
Current:										
Instruction	\$ 232,973,522	250,545,686	267,715,158	287,153,756	306,917,043	315,392,403	307,900,537	292,921,846	303,241,262	\$ 317,391,227
Support Services	144,391,649	155,147,961	166,272,431	191,020,215	208,426,118	202,123,261	195,471,586	185,163,964	199,003,535	206,532,696
Community Services	695,840	809,914	865,172	653,034	760,767	615,256	1,427,136	1,322,110	1,272,166	1,263,039
Intergovernmental	2,149,603	3,112,121	5,084,855	6,166,743	7,714,672	9,322,163	11,056,779	13,676,753	16,017,874	18,792,623
Capital Outlay	142,699,503 B	311,925,808	229,521,995	178,597,252	88,516,892	44,166,384	45,721,302	31,617,904	39,848,135	35,464,411
Debt Service:										
Principal	70,000,000	6,605,000	7,190,000	10,925,000	11,795,000	13,735,000	21,185,000	34,052,000	38,274,945	86,664,945
Interest And Fiscal Charges	52,393,244	53,829,573	55,924,188	56,339,680	57,365,584	56,694,768	55,607,931	55,441,511	53,608,995	49,003,190
Bond Issuance Costs	-	2,946,550	6,515,362	6,993,682 F	4,431,554 F	- F	418,510 F	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-	-	20,320,451
Total Expenditures	<u>645,303,361</u>	<u>784,922,613</u>	<u>739,089,161</u>	<u>737,849,362</u>	<u>685,927,630</u>	<u>642,049,235</u>	<u>638,788,781</u>	<u>614,196,088</u>	<u>651,266,912</u>	<u>735,432,582</u>
Excess Of Revenues Over (Under) Expenditures	(136,992,400)	(232,122,770)	(200,327,946)	(164,027,719)	(62,244,369)	(11,315,073)	(29,013,705)	3,758,756	(32,569,141)	(95,322,206)
<b>Other Financing Sources (Uses)</b>										
Premium On Bonds Sold	6,645,747	18,037,521	27,340,851	-	-	853,927	431,861	123,540	-	9,762,353
Issuance Of General Obligation & Revenue Bonds/Anticipation Notes	170,765,000	68,000,000 E	61,615,000	-	-	15,795,000	27,860,000	14,302,000	13,888,652	-
Issuance Of Refunding Bonds	-	216,905,000	574,790,000	-	-	-	-	-	-	109,805,000
Payment To Refunded Debt Escrow Agent	-	(210,307,182)	(537,166,076)	-	-	-	-	-	-	(118,542,306)
Sale Of Capital Assets	1,885,067	1,397,395	1,081,615	596,186	560,133	2,450,412	2,089,286	973,152	26,333	225,373
Arbitrage Refund	-	-	-	-	-	-	-	-	-	4,602,374
Transfers In	106,331,888	104,805,986	99,318,224	96,908,692	140,214,120	110,937,363	117,553,385	118,104,014	117,173,170	100,538,840
Transfers Out	(105,474,078)	(103,862,986)	(98,217,224)	(95,676,692)	(139,042,120)	(109,622,363)	(115,878,816)	(116,491,014)	(115,756,190)	(98,690,663)
Total Other Financing Sources (Uses)	<u>180,153,624</u>	<u>94,975,734</u>	<u>128,762,390</u>	<u>1,828,186</u>	<u>1,732,133</u>	<u>20,414,339</u>	<u>32,055,716</u>	<u>17,011,692</u>	<u>15,331,965</u>	<u>7,700,971</u>
<b>Net Change In Fund Balances</b>	<u>\$ 43,161,224</u>	<u>(137,147,036)</u>	<u>(71,565,556)</u>	<u>(162,199,533)</u>	<u>(60,512,236)</u>	<u>9,099,266</u>	<u>3,042,011</u>	<u>20,770,448</u>	<u>(17,237,176)</u>	<u>\$ (87,621,235)</u>
Debt Service As A Percentage Of Noncapital Expenditures	24%	12%	12%	12%	11%	12%	13%	15%	15%	19%

(A) The School District began a new investment program in order to recapture negative arbitrage.  
 (B) The first full year of expenditures for the facility building and renovation program; this program has continued through 2006.  
 (C) The School District significantly curtailed its investment program as it had recaptured all of its negative arbitrage.  
 (D) The State of South Carolina significantly increased its funding under the Education Finance Act.  
 (E) The School District began reporting GO Bonds as short term obligations when there maturities were less than one year.  
 (F) The School District paid arbitrage rebate.



**THE SCHOOL DISTRICT OF GREENVILLE COUNTY  
GREENVILLE, SOUTH CAROLINA**

**Table 6**

**ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**

**LAST TEN FISCAL YEARS**

**UNAUDITED**

Fiscal Year Ended June 30	Real Property		Personal Property		Less: Tax Exempt Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Value Taxable Value	Assessed Value as a Percentage of Actual Value
	Residential Property	Commercial Property	Motor Vehicles	Other					
2004	\$ 239,814,296	767,061,904	215,084,028	219,759,376	-	\$ 1,441,719,604	144.1	\$ 22,746,354,881	6%
2005	229,529,506	801,957,167	211,218,809	211,340,775	-	1,454,046,257	147.8	23,248,788,963	6%
2006	224,112,893	844,316,393	202,634,992	203,838,873	-	1,474,903,151	147.9	23,919,832,768	6%
2007	245,407,593	869,745,030	207,481,653	211,364,230	-	1,533,998,506	156.4	25,025,086,120	6%
2008	658,330,850	615,958,470	203,817,054	219,575,220	-	1,697,681,594	150.7	31,861,865,607	5%
2009	697,714,940	663,753,000	192,593,941	247,069,119	-	1,801,131,000	156.7	33,728,363,931	5%
2010	730,707,500	681,590,820	170,849,914	359,174,818	-	1,942,323,052	156.7	34,879,363,615	6%
2011	808,811,250	716,349,790	166,267,346	351,849,013	-	2,043,277,399	157.8	37,193,084,549	5%
2012	816,058,980	703,731,150	184,188,563	332,090,892	-	2,036,069,585	162.5	37,309,222,407	5%
2013	\$ 829,023,520	708,753,330	198,416,230	327,314,925	-	\$ 2,063,508,005	168.6	\$ 37,931,749,964	5%

Source: Greenville County Assessor and Auditor Departments

Note: Property in the county was last reassessed for fiscal year 2008. Tax rates are per \$1,000 of assessed value. Beginning in fiscal year 2003, the state legislature decreased the vehicle tax assessment rate by .75% per year until the rate is lowered to 6% in fiscal year 2008.

Note: Information for Laurens and Spartanburg Counties is not included as the related property taxes applicable to the School District represents 3% of the School District's total taxes.

THE SCHOOL DISTRICT OF GREENVILLE COUNTY  
GREENVILLE, SOUTH CAROLINA

Table 7

PROPERTY TAX RATES DIRECT AND OVERLAPPING GOVERNMENTS

LAST TEN FISCAL YEARS

UNAUDITED

Fiscal Year	Greenville County School District			Overlapping Rates						
	Operating Millage	Debt Service Millage	Total School Millage	Municipalities						Total Municipalities
				Fountain Inn Overall Operating Millage	Greenville Overall Operating Millage	Greer Overall Operating Millage	Mauldin Overall Operating Millage	Simpsonville Overall Operating Millage	Travelers Rest Overall Operating Millage	
2004	101.6	42.5	144.1	58.4	90.9	93.9	58.5	50.7	86.9	439.3
2005	105.3	42.5	147.8	58.4	90.9	93.9	58.5	50.7	86.9	439.3
2006	105.4	42.5	147.9	58.4	90.9	93.9	58.5	50.7	86.9	439.3
2007	113.9	42.5	156.4	58.4	90.9	93.9	58.5	50.7	86.9	439.3
2008	108.2	42.5	150.7	52.9	89.9	93.1	51.7	48.6	86.9	423.1
2009	114.2	42.5	156.7	63.9	89.9	92.8	51.7	51.5	86.9	436.7
2010	114.2	42.5	156.7	63.9	89.9	92.8	51.7	64.3	86.9	449.5
2011	115.3	42.5	157.8	63.9	85.4	97.8	54.7	61.7	85.1	448.6
2012	120.0	42.5	162.5	63.6	85.4	97.8	56.3	61.7	85.1	449.9
2013	126.1	42.5	168.6	70.8	85.4	97.8	56.3	61.7	85.1	457.1

Fiscal Year	Greenville County					Overlapping Rates					
	Operating Millage	Debt Service Millage	Other Millage	Total School Millage	Art Museum	Greenville Technical College	Greenville County Library System	Recreation	Fire District Rates	Special Purpose Districts	Sewer Rates
2004	40.8	3.8	5.3	49.9	1.2	5.6	7.4	4.7	10.2 - 57.0	.8 - 55.40	5.8 - 19.5
2005	40.8	3.8	5.3	49.9	1.2	5.6	7.4	4.7	10.0 - 57.0	.8 - 55.40	8.4 - 19.5
2006	40.8	3.8	5.3	49.9	1.2	5.6	7.4	4.7	10.0 - 59.4	.8 - 63.40	8.4 - 19.5
2007	40.8	3.8	5.3	49.9	1.2	5.6	7.4	4.7	11.0-70.4	.8-41.50	5.8-21.5
2008	39.5	3.5	4.6	47.6	1.1	5.3	7.0	4.4	9.5-73.0	.6-24.0	5.4-20.2
2009	39.5	3.5	4.6	47.6	1.2	5.3	7.4	4.5	12.5-77.1	.4-24.0	5.4-20.4
2010	40.5	2.5	4.6	47.6	1.2	5.3	7.4	4.7	11.1-77.1	.4-24.0	5.7-20.9
2011	40.3	2.5	4.5	47.3	1.2	5.3	7.4	4.7	10.5 - 77.1	.8 - 15.7	9.6-22.4
2012	40.3	2.5	4.5	47.3	1.2	5.3	7.4	4.7	10.5 - 77.1	.8 - 15.5	9.6-22.9
2013	40.3	2.5	4.5	47.3	1.2	5.3	7.4	4.7	10.5-77.1	.8-15.5	10.3-23.6

Note: Overlapping rates are those of local and county governments that apply to property owners within the School District of Greenville County. Not all overlapping rates apply to all School District of Greenville County property owners (i.e., the rates for special districts apply only to the proportion of the School District's property owners whose property is located within the geographic boundaries of the special district).

Source: Greenville County Finance Department

PRINCIPAL PROPERTY TAXPAYERS

CURRENT YEAR AND NINE YEARS AGO

UNAUDITED

Taxpayer	Fiscal Year 2013 (Tax Year 2012)			Fiscal Year 2004 (Tax Year 2003)		
	Taxable Assessed Value (in 000's)	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value (in 000's)	Rank	Percentage of Total Taxable Assessed Value
Duke Energy Corporation	\$ 33,517	1	1.69%	\$ 29,881	1	1.93%
Bell South Telecommunications	12,995	2	0.66%	21,324	2	1.38%
Cellco Partnership/Verizon Wireless	11,646	3	0.59%	5,097	7	0.33%
Simon Haywood LLC & Bellwether	5,496	4	0.28%	4,814	6	0.31%
Michelin North America	6,165	5	0.31%	6,000	5	0.39%
Verdae Properties	4,222	6	0.21%	4,170	8	0.27%
Laurens Electric Coop Inc	4,675	7	0.24%			
Windstream Nuvox	3,630	8	0.18%			
Piedmont Natural Gas	3,869	9	0.20%	6,691	4	0.43%
Cryovac Inc	3,550	10	0.18%	9,550	3	0.62%
Hitachi Electronics				3,967	9	0.26%
IBM Credit LLC				3,886	10	0.25%
Totals	\$ 89,765		4.54%	\$ 95,380		6.17%

Source: Greenville County Finance Department

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN FISCAL YEARS

UNAUDITED

Fiscal Year Ended June 30	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2004	\$ 207,751,795	\$ 174,511,713	84.0%	\$ 21,463,244	\$ 195,974,957	94.3%
2005	214,908,037	185,030,933	86.1%	17,940,338	202,971,271	94.4%
2006	218,138,176	183,649,258	84.2%	21,730,914	205,380,172	94.2%
2007	239,917,366	205,369,305	85.6%	19,730,419	225,099,724	93.8%
2008	184,719,855	165,745,712	89.7%	10,299,381	176,045,093	95.3%
2009	201,994,763	192,772,050	95.4%	5,454,181	198,226,231	98.1%
2010	204,405,988	188,897,959	92.4%	10,911,526	199,809,486	97.8%
2011	212,118,533	196,911,494	92.8%	3,898,513	200,810,007	94.7%
2012	208,906,795	201,292,797	96.4%	4,226,538	201,292,797	96.4%
2013	\$ 221,623,352	\$ 212,090,144	95.7%	\$ -	\$ 212,090,144	95.7%

Source: Greenville County Finance Department and Greenville County Auditor

Note: The tax levies and collections represent the total county levies and collections for the School District in Greenville County only as it represents approximately 97% of the total taxes collected.

Note: Fiscal Year 2008 reflects reassessment data and tax law changes due to Act 388.

**RATIOS OF OUTSTANDING DEBT BY TYPE**

**LAST TEN FISCAL YEARS**

**UNAUDITED**

<b>Fiscal Year Ended June 30</b>	<b>Governmental Activities</b>			<b>Total Primary Government</b>	<b>Percentage of Personal Income</b>	<b>Per Capita</b>
	<b>General Obligation Bonds</b>	<b>Installment Purchase Revenue Bonds</b>	<b>Other Debt</b>			
2004	\$ -	900,765,000	-	\$ 900,765,000	7.07%	\$ 2,292
2005	-	986,815,000	-	986,815,000	7.33%	2,486
2006	-	1,114,660,000	-	1,114,660,000	7.58%	2,736
2007	-	1,103,735,000	-	1,103,735,000	6.99%	2,579
2008	-	1,091,940,000	-	1,091,940,000	6.59%	2,489
2009	15,795,000	1,078,205,000	-	1,094,000,000	6.95%	2,449
2010	38,230,000	1,062,445,000	-	1,100,675,000	6.67%	2,428
2011	47,785,000	1,033,140,000	494,835	1,081,419,835	6.47%	2,344
2012	66,449,000	998,765,000	14,218,542	1,079,432,542	6.39%	2,308
2013	\$ 56,575,000	902,880,000	14,053,597	\$ 973,508,597	5.69%	\$ 2,063

Note: Details regarding the School District's outstanding debt can be found in the notes to the financial statements. See the Schedule of Demographic and Economic Statistics for population data.

Note: Fiscal years ended June 30, 2013 and 2012 include short-term general obligation bonds that were outstanding at year-end of \$21,645,000 and \$22,399,000, respectively.

**THE SCHOOL DISTRICT OF GREENVILLE COUNTY  
GREENVILLE, SOUTH CAROLINA**

**Table 11**

**RATIOS OF GENERAL BONDED DEBT OUTSTANDING**

**LAST TEN FISCAL YEARS**

**UNAUDITED**

<b>Fiscal Year Ended June 30</b>	<b>General Obligation Bonds</b>	<b>Less: Amounts Available in Debt Service Funds</b>	<b>Total</b>	<b>Percentage of Estimated Actual Taxable Value of Property</b>	<b>Per Capita</b>
2004	\$ -	-	\$ -	-	\$ -
2005	-	-	-	-	-
2006	-	-	-	-	-
2007	-	-	-	-	-
2008	-	-	-	-	-
2009	15,795,000	10,640,449	5,154,551	0.02%	12
2010	38,230,000	11,260,598	26,969,402	0.08%	60
2011	47,785,000	5,652,106	42,132,894	0.11%	91
2012	66,449,000	6,880,849	59,568,151	0.16%	127
2013	\$ 56,575,000	7,133,646	\$ 49,441,354	0.13%	\$ 105

Note: Details regarding the School District's outstanding debt can be found in the notes to the financial statements. See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data. See the Schedule of Demographic and Economic Statistics for population data.

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

AS OF JUNE 30, 2013

UNAUDITED

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
<b>School District:</b>			
Greenville County	\$ 973,508,597	100.00%	\$ 973,508,597
<b>Cities:</b>			
Fountain Inn	430,000	100.00%	430,000
Greenville	51,626,000	100.00%	51,626,000
Greer	2,655,000	100.00%	2,655,000
Mauldin	5,520,177	100.00%	5,520,177
Simpsonville	1,699,669	100.00%	1,699,669
Travelers Rest	815,000	100.00%	815,000
<b>Total cities</b>	<b>62,745,846</b>		<b>62,745,846</b>
<b>Special purpose districts:</b>			
Berea Public Service District	2,475,000	100.00%	2,475,000
Boiling Springs Fire District	262,799	100.00%	262,799
ClearSpring (East Simpsonville) Fire District	1,031,000	100.00%	1,031,000
Donaldson Fire Service Area	455,000	100.00%	455,000
Fountain Inn Fire Service Area	1,990,000	100.00%	1,990,000
Gantt Fire, Sewer & Police District	1,201,823	100.00%	1,201,823
Glassy Mountain Fire District	1,165,000	100.00%	1,165,000
Glassy Mountain Fire Service Area	780,000	100.00%	780,000
Greenville Arena District	20,900,000	100.00%	20,900,000
Mauldin Fire Service Area	1,870,000	100.00%	1,870,000
Recreation District	1,017,357	100.00%	1,017,357
North Greenville Fire District	1,675,000	100.00%	1,675,000
Simpsonville Fire Service Area	-	100.00%	-
South Greenville Fire & Sewer District	850,000	100.00%	850,000
Taylor's Fire & Sewer District	80,209	100.00%	80,209
Tigerville Fire District	455,000	100.00%	455,000
<b>Total special purpose districts</b>	<b>36,208,188</b>		<b>36,208,188</b>
<b>Greenville County</b>	<b>143,469,285</b>	<b>100.00%</b>	<b>143,469,285</b>
<b>Total overlapping debt</b>	<b>242,423,319</b>		<b>242,423,319</b>
<b>Total direct and overlapping debt</b>	<b>\$ 1,215,931,916</b>		<b>\$ 1,215,931,916</b>

Source: Greenville County Treasurer, Greenville County Finance Dept. and surrounding Municipalities

Note: All governmental units listed above are included within Greenville County (the School District's geographic boundary).

Note: The School District's debt includes BEST debt which is serviced by general obligation bonds issued by the School District on an annual basis.

LEGAL DEBT MARGIN INFORMATION

LAST TEN FISCAL YEARS

UNAUDITED

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Debt Limit	\$ 128,051,122	130,327,433	132,627,438	136,517,805	150,400,821	157,179,210	159,455,355	167,459,484	162,885,567	\$ 165,080,640
Total Net Debt Applicable To Limit	-	-	-	-	-	15,795,000	38,230,000	47,785,000	66,449,000	56,575,000
Legal Debt Margin	<u>\$ 128,051,122</u>	<u>130,327,433</u>	<u>132,627,438</u>	<u>136,517,805</u>	<u>150,400,821</u>	<u>141,384,210</u>	<u>121,225,355</u>	<u>119,674,484</u>	<u>96,436,567</u>	<u>\$ 108,505,640</u>
Total Net Debt Applicable To Limit As A Percentage Of Debt Limit	0.0%	0.0%	0.0%	0.0%	0.0%	10.0%	24.0%	28.5%	40.79%	34.27%

Legal Debt Margin Calculation For Fiscal Year 2013

Total Assessed Value	<u>\$ 2,063,508,005</u>
Debt Limit-8 Percent Of Total Assessed Value	165,080,640
Amount Of Debt Applicable To Debt Limit:	
Total Bonded Debt	56,575,000
Legal Debt Margin	<u>\$ 108,505,640</u>



**THE SCHOOL DISTRICT OF GREENVILLE COUNTY  
GREENVILLE, SOUTH CAROLINA**

**Table 14**

**DEMOGRAPHIC AND ECONOMIC STATISTICS - LAST TEN FISCAL YEARS**

**LAST TEN FISCAL YEARS**

**UNAUDITED**

<b>Fiscal Year Ended June 30</b>	<b>(1) Population</b>	<b>(2) Personal Income (in 000's)</b>	<b>(2) Personal Income by Population</b>	<b>(4) Median Age</b>	<b>(5) Education Attainment Bachelor Degree or Higher</b>	<b>(6) School Enrollment</b>	<b>(3) Unemployment Rate</b>
2004	399,319	\$ 12,740,095	\$ 31,905	36.5	26.3%	62,411	4.5%
2005	405,608	13,464,483	33,196	36.7	28.2%	63,240	5.4%
2006	415,957	14,699,855	35,340	36.9	29.2%	64,992	5.6%
2007	427,970	15,784,870	36,883	37.2	27.1%	66,682	4.8%
2008	438,742	16,558,751	37,741	37.4	29.3%	67,927	5.2%
2009	446,655	15,738,088	35,235	36.9	30.2%	68,453	10.4%
2010	453,263	16,510,427	36,426	37.2	30.1%	69,006	9.7%
2011	461,299	16,704,425	36,212	39.3	30.1%	69,141	10.5%
2012	467,605	16,900,702	36,143	39.6	30.0%	69,649	9.4%
2013	471,813	\$ 17,099,285	\$ 36,242	37.2	30.0%	70,607	7.1%

Data Sources:

- (1) Population figures for 2003-2011 provided by Bureau of Economic Analysis and US Census Bureau. Remaining years are estimates.
- (2) Personal income for 2003-2010 provided by Bureau of Economic Analysis, US Department of Commerce. Remaining years are estimates.
- (3) Unemployment rates provided by the SC Department of Employment and Workforce.
- (4) Median age for 2003 through 2011 provided by Population Estimates Program, US Bureau of the Census. Remaining years are estimates.
- (5) Education attainment estimates for 2003-2010 provided by US Census Bureau for ages 25 years and above. Remaining years are estimates.
- (6) Based on 135-day enrollment without charter schools.

**THE SCHOOL DISTRICT OF GREENVILLE COUNTY  
GREENVILLE, SOUTH CAROLINA**

**Table 15**

**PRINCIPAL EMPLOYERS**

**CURRENT YEAR AND NINE YEARS AGO**

**UNAUDITED**

<b>Employer</b>	<b>2013</b>			<b>2004</b>		
	<b>Number of Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment</b>	<b>Number of Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment</b>
Greenville Hospital System	10,925	1	4.8%	7,584	1	3.7%
The School District of Greenville County	10,850	2	4.7%	7,413	2	3.6%
Bon Secours St. Francis Health	4,500	3	2.0%	2,002	5	1.0%
Michelin North America	4,000	4	1.7%			
General Electric Co.	3,200	5	1.4%	3,600	3	1.8%
State of South Carolina	3,036	6	1.3%	2,524	4	1.2%
Fluor Corporation	2,500	7	1.1%	1,500	10	0.7%
Bi Lo Supermarkets	2,089	8	0.9%			
Greenville County	1,944	9	0.8%			
US Government	1,835	10	0.8%			
Bob Jones University				1,795	6	0.9%
Greenville County Government				1,627	8	0.8%
Sealed Air Corp/Cryovac				1,700	7	0.8%
Lockheed Martin Aircraft Logistics Center				1,531	9	0.7%
<b>Totals</b>	<b>44,879</b>		<b>19.5%</b>	<b>31,276</b>		<b>15.2%</b>
Estimated Total County Employment	229,886			205,298		

Source: Greenville Area Development Corporation

**THE SCHOOL DISTRICT OF GREENVILLE COUNTY  
GREENVILLE, SOUTH CAROLINA**

**FULL-TIME EQUIVALENT SCHOOL DISTRICT EMPLOYEES BY FUNCTION**

**LAST TEN FISCAL YEARS**

**UNAUDITED**

Function	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Directors/Consultants/Coordinators/Administrators	214	220	330	289	323	304	296	291	277	272
Principals	92	92	82	84	87	85	85	86	88	89
Assistant Principals	92	106	105	116	122	107	109	109	162	164
Nurses/LPNs	78	80	84	90	109	120	112	96	140	125
Secretaries/Clerical	492	495	468	490	502	495	446	408	459	477
Teachers	3,806	4,005	3,945	4,359	4,418	4,405	4,395	4,364	4,289	4,328
Aides	605	629	758	801	779	760	755	722	755	807
Food Service	508	515	506	589	615	620	610	570	498	556
Custodians	470	490	523	577	596	630	631	635	632	644
Guidance Counselors	129	135	135	160	165	157	142	149	182	183
Librarians	90	93	88	102	98	99	101	104	103	103
Maintenance	100	103	125	122	122	118	145	70	125	144
School Bus Drivers	357	360	333	369	402	427	428	435	468	468
Others	84	90	156	147	149	144	161	300	188	196
<b>Total Full-Time Equivalents</b>	<b>7,117</b>	<b>7,413</b>	<b>7,638</b>	<b>8,295</b>	<b>8,486</b>	<b>8,471</b>	<b>8,416</b>	<b>8,339</b>	<b>8,366</b>	<b>8,556</b>

Source: School District of Greenville County - Human Resources

THE SCHOOL DISTRICT OF GREENVILLE COUNTY  
GREENVILLE, SOUTH CAROLINA

OPERATING INDICATORS BY FUNCTION

LAST TEN FISCAL YEARS

UNAUDITED

Fiscal Year Ended June 30	Pupil Enrollment ADM	Modified Accrual Basis of Accounting		Teaching Staff	Pupil/Teacher Ratio	Percentage of Students Receiving Free or Reduced Meals		Statewide Minimum Teacher Salary (A)	Statewide Maximum Teacher Salary (A)	Statewide Average Salary	Greenville Average Salary
		Operating Expenditures	Cost per Pupil			Percentage Change	Statewide Teacher Salary (A)				
2004	61,777	\$ 380,210,614	\$ 6,155	4,025	15.3	33.2%	\$ 25,349	53,950	41,162	\$ 41,142	
2005	62,857	409,615,682	6,517	4,233	14.8	35.2%	25,665	54,624	42,189	42,098	
2006	64,289	439,937,616	6,843	4,168	15.4	42.0%	26,289	55,951	43,011	42,866	
2007	66,239	484,993,748	7,322	4,621	14.3	41.0%	26,975	57,412	44,336	43,000	
2008	67,588	523,818,600	7,750	4,680	14.4	42.0%	27,869	59,312	45,728	44,593	
2009	68,578	527,453,083	7,691	4,661	14.7	44.0%	28,943	61,599	47,421	46,310	
2010	69,136	515,856,038	7,461	4,638	14.9	48.0%	28,943	61,599	47,421	46,700	
2011	69,942	493,084,673	7,050	4,617	15.1	49.4%	28,943	61,599	47,050	46,695	
2012	70,555	519,534,837	7,364	4,574	15.4	49.1%	28,943	61,599	47,421	47,634	
2013	70,607	\$ 543,979,585	\$ 7,704	4,614	15.3	49.5%	29,523	62,834	47,428	\$ 47,417	

Sources: Greenville County Schools Attendance Reports  
Greenville County Schools CAFRs

Note: Operating expenditures are total expenditures in the governmental funds less debt service and capital outlay.  
Teaching staff includes librarians and guidance counselors.

(A) Statewide minimum and maximum teacher salary based on EFA required minimum and EIA supplement published by the SC State Dept. of Education.

THE SCHOOL DISTRICT OF GREENVILLE COUNTY  
GREENVILLE, SOUTH CAROLINA

CAPITAL ASSETS INFORMATION

LAST TEN FISCAL YEARS

UNAUDITED

Schools	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Elementary										
Buildings	50	50	51	48	49	49	49	50	50	51
Square Feet	3,967,547	3,995,689	4,459,687	4,456,885	4,644,288	4,651,424	4,653,558	4,776,916	4,790,170	4,897,566
Capacity	35,539	35,884	37,842	37,930	40,130	40,480	40,530	41,505	41,505	42,505
Enrollment	30,407	30,835	31,925	33,023	33,902	34,050	34,271	34,541	34,871	35,535
Middle										
Buildings	18	16	17	17	18	18	18	18	18	18
Square Feet	2,145,837	1,915,389	1,974,019	2,093,668	2,292,264	2,292,888	2,292,888	2,282,715	2,287,687	2,287,687
Capacity	15,445	14,195	14,760	15,197	16,820	16,820	16,820	16,820	16,820	16,820
Enrollment	14,846	15,013	15,158	15,228	15,056	15,140	15,400	15,470	15,708	15,796
High										
Buildings	14	14	16	16	14	14	14	14	14	14
Square Feet	2,479,338	2,479,338	2,867,114	3,688,436	3,448,208	3,454,114	3,454,114	3,479,095	3,486,508	3,486,508
Capacity	17,113	17,113	21,394	24,348	22,064	22,064	22,064	22,064	22,064	22,064
Enrollment	17,158	17,392	17,909	18,431	18,969	19,263	19,335	19,130	19,070	19,276
Other										
Buildings	13	14	14	15	15	16	16	16	15	15
Square Feet	634,329	645,964	678,154	771,874	771,874	817,874	817,874	812,457	812,457	805,874

Sources: Various School District of Greenville County departments

**THE SCHOOL DISTRICT OF GREENVILLE COUNTY  
GREENVILLE, SOUTH CAROLINA**