

COUNTY OF GREENE
WAYNESBURG, PENNSYLVANIA
AUDIT REPORT IN ACCORDANCE WITH
OMB CIRCULAR A-133
FOR THE YEAR ENDED DECEMBER 31, 2005

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MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

Introduction

The County is presenting its financial statements as required by Governmental Accounting Standards Board Statement No. 34 (GASB #34), "Basic Financial Statements – and Management's Discussion and Analysis (MD&A) – for State and Local Governments." This discussion and analysis of Greene County's (County) financial performance presents a narrative overview for the fiscal year ended December 31, 2005. It should be read in conjunction with the accompanying basic financial statements and the notes to those statements.

Financial Highlights

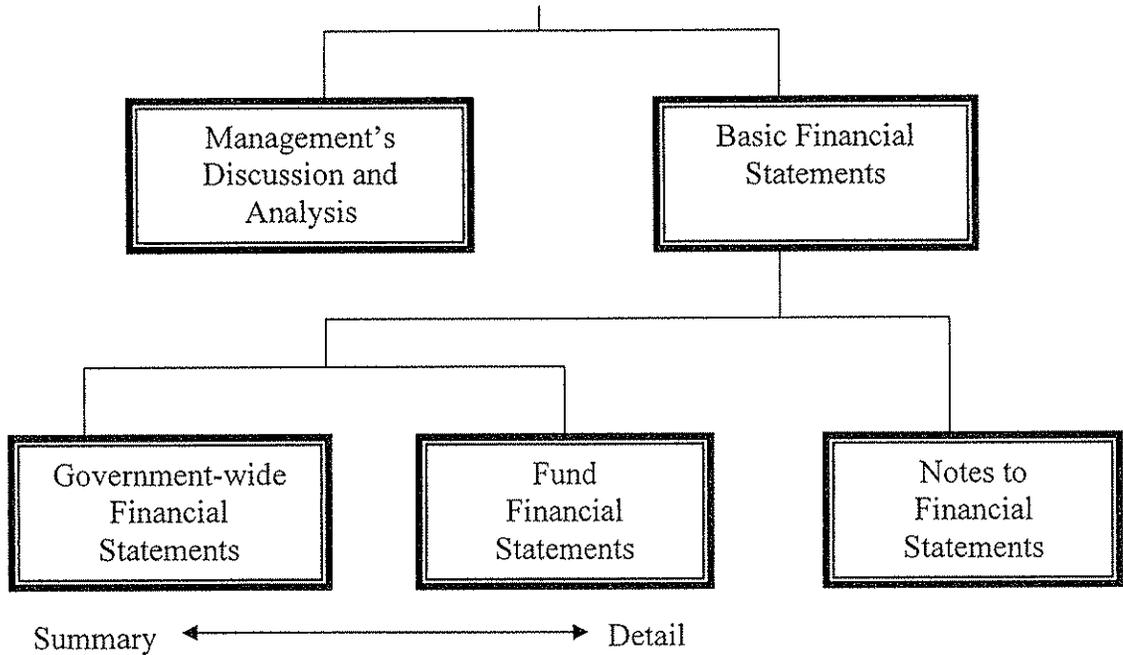
- The County's net assets increased by \$1,272,286 in 2005.
- The County General Fund expenditures exceeded revenues causing a drop in the General Fund fund balance of \$245,858. This was due in part to slow reimbursement from the state on a grant to purchase recycling trailers which cost the County approximately \$110,000. This reimbursement remains outstanding.
- The Board of Commissioners maintained the real estate tax rates for general fund, debt, and library for 2005 (and 2006) at the 2004 level of 6.42 mills. This is the longest period of time in at least the last 15 years that tax rates have gone without an increase.
- The County conducted preliminary consulting on several construction projects to include the Greene County Water Park and the Murtha Drive project. These are major projects which are dependent on State Funding and the County investigated a bond issue to cover matching funds.

Overview of the Financial Statements

This report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities provide information about the activities of the County as a whole (government-wide statements) and present a long-term view of the County's finances. Fund Financial Statements follow and show how services were financed in the short-term and report the County's Operations in more detail than the government-wide statements. The remaining statements provide financial information about activities which the County acts solely as a trustee or agent for the benefit of those outside of the government. The following diagram shows the relationship of these statements:

MANAGEMENT'S DISCUSSION AND ANALYSIS

REQUIRED COMPONENTS OF THE COMPREHENSIVE ANNUAL FINANCIAL REPORT



The first two statements are government-wide financial statements that provide information about the County's overall financial status, as well as the financial status of the County's component unit. The remaining statements are fund financial statements that focus on individual parts of County government, reporting the County's operations in more detail than the government-wide statements. The fund financial statements include:

- *Governmental funds statements* which explain how services were financed in the short term, as well as what remains for future spending. A general fund budgetary comparison statement is provided to demonstrate compliance.

- *Fiduciary Funds statements* which reflect activities involving resources that are held by the County as a trustee or agent for individuals, private organizations, or other governmental units. Fiduciary funds are not reflected in the government-wide statements because the resources cannot be used to support the County's programs.

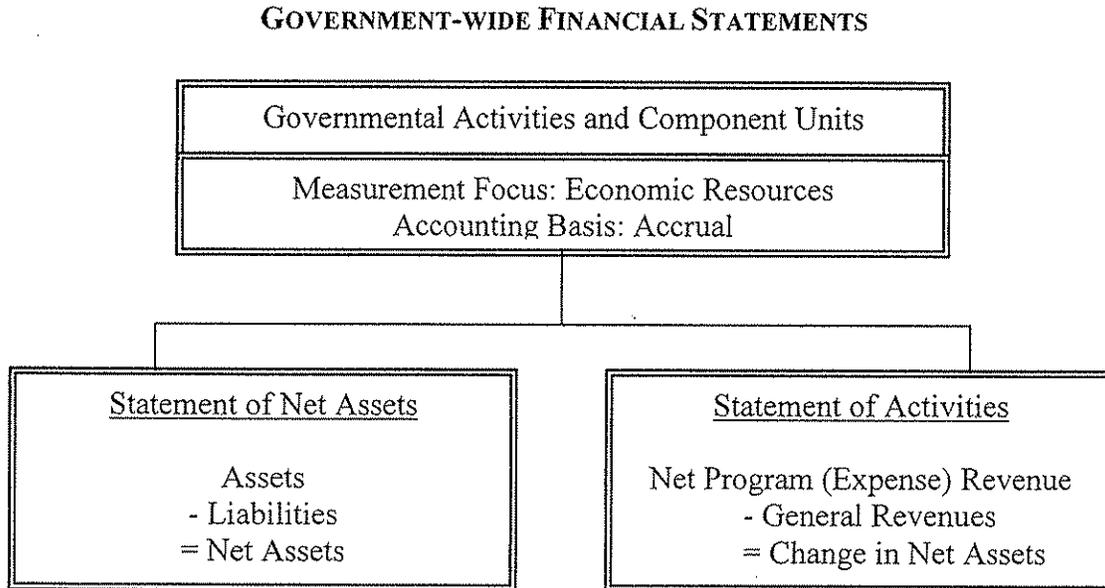
The financial statements also include notes that provide additional information essential to a full understanding of the financial data provided in the government-wide and fund financial statements as well as required supplementary information regarding the County's budget. In addition to these required elements, a section is included with detailed individual statements about non-major funds.

The remainder of this overview explains the structure and contents of the government-wide and fund financial statements.

MANAGEMENT'S DISCUSSION AND ANALYSIS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide statements report information about the County as a whole using accounting methods similar to those used by private-sector companies. The primary features are reflected in the following diagram.



The statement of net assets includes all of the County's assets and liabilities, except fiduciary funds, with the difference between the two reported as net assets. This statement serves a purpose similar to that of the balance of a private-sector business. The statement of activities focuses on how the County's net assets changed during the year. Because it separates program revenue (revenue generated by specific programs through charges for services, grants and contributions) from general revenue (revenue provided by taxes and other sources not generated by a particular program), it shows to what extent each program has to rely on taxes for funding. All changes in net assets are reported using the accrual method of accounting, which requires that revenues be reported when they are earned and expenses be reported when the goods and/or services are received, regardless of when cash is received or paid. Net assets are one way to measure the County's financial position. Over time, increases or decreases in the County's net assets are one indicator of whether the County's financial position is improving or deteriorating. However, other non-financial factors must be considered to assess the overall position of the County.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The County's government-wide financial statements are divided into two categories:

- *Governmental activities* – include the County's basic services, segregated by type. General government activity is comprised of both administrative and judicial functions. This differs from the fund statements presentation which presents administrative government as general government, and judicial government is presented separately.
- *Component unit* – reflecting the activity of the Greene County Industrial Development Authority (IDA) which is a legally separate entity, but the County provides financial support and appoints board members.

Governmental Activities

- Statement of Net Assets

Condensed Statement of Net Assets - 2005	Governmental Activities	Industrial Development Authority
Assets		
Cash, Cash Equivalents & Prepaid Expenses	\$ 7,542,877	\$ 32,199,296
Capital Assets, Net of Depreciation ⁽¹⁾	20,951,429	17,487
Deferred Bond Issuance Costs	60,321	0
TOTAL ASSETS	\$28,554,627	\$ 32,216,783
Liabilities		
Accounts Payable & Due to Others	2,893,973	384,010
Deferrals and Accruals	1,515,128	
Bonds/Notes Payable	8,897,137	32,071,070
TOTAL LIABILITIES	\$13,306,238	\$32,455,080
Net Assets		
Invest in Capital Assets, Net of Related Debt ⁽²⁾	12,771,629	
Restricted Assets	1,424,401	
Unrestricted (deficit)	1,052,360	(238,297)
TOTAL NET ASSETS	\$15,248,390	\$ (238,297)
Liabilities and Net Assets	\$28,554,627	\$ 32,216,783

Greene County, from the "Balance Sheet" perspective, is in good financial condition. One major contributing factor to this is that the County owns over 80 bridges with a net value of over 6 million dollars. The County incurs no debt to have these bridges replaced and therefore shows no debt related to these assets.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The County also owns approximately 13 million dollars in land and buildings. Some of these assets are maintained through the general fund; other major projects are funded with bond proceeds. Other assets, such as vehicles, are funded through the general fund and state or federal funding, again allowing the County to procure an asset while not expending the full amount for the asset.

The County's liabilities fall into two categories; long-term and short-term. Our long-term liabilities are basically the 2003 and 1998 bonds. A specified portion of the collected taxes are paid into funds each year to make the payments on these bonds. To put these numbers into perspective consider the following:

1. A local lending institution in Waynesburg, when making a home loan, requires that a person's debt payments be less than 35% of what they make. The County allocates only 9% of its tax revenue for debt. As a percentage of all general fund revenue, this percentage drops to 7%.
2. Pennsylvania law allows a County to incur debt up to 300% of its average annual revenues (based on the last 3 years). The County is 18 million dollars, or 66.8%, under this limit
3. Leverage ratio's show debt-to-assets and are used to gauge the indebtedness of a county or company. Greene County's debt-to-asset percentage is 32% or approximately a 1:3 ratio. This means that for every \$1 of asset the County owns, we have only 32 cents in liabilities. Compared to 2004, The County has a lower debt-to asset rating for 2005 by 16% or 16 cents on the dollar.
4. As an analogy: a person with a brand new mortgage on a house (if the house was their only asset) would have a 1:1 debt-to-asset ratio. After 25 years of paying on a 30 year mortgage, they would have approximately the same amount of equity in the house that the County has currently with regards to debt and equity.

The County's short-term liabilities are accounts payable and items that are due, in some form or another, to another government unit. In many cases these *Due To's* are from the County general fund to a state funded program like Children and Youth Services or Human Services and are offset in part or in whole by a *Due From*. This can be seen more clearly, and will be explained in, the Fund Financial statements section.

The County's depreciated assets ⁽¹⁾ compared to the equity of the assets ⁽²⁾, in the Statement of Net Assets, provides an indication of how sensibly bond money is spent. For instance, consider the wisdom of taking out a 20 year loan on a car. After 10 years the car falls apart and you would still have to pay for it for 10 more years. The County tends to spend 20 year bond money on assets that last longer than 20 years and we keep those assets well maintained. As an example, the above numbers show that overall the County takes out a 20 year "loan" on something that would remain useful for 32 years.

MANAGEMENT'S DISCUSSION AND ANALYSIS

- Statement of Activities – 2005

<u>Condensed Statement of Activities</u>	Program Revenues			Net (Expense) Revenue and Changes in Net Assets	
	Expenses	Charges for Services ⁽³⁾	Grants & Contributions ⁽²⁾	Governmental Activities	Industrial Development Authority
Primary Government	26,602,248	2,638,732	15,641,240	(8,322,277)	186,902
			Total general revenues ⁽¹⁾	\$ 9,594,563	\$ 9,634
			Change in net assets	\$ 1,272,286	\$ 196,536
			Net Assets:		
			Beginning of year	\$14,325,401	\$ (434,833)
			Prior Period Adjustment	\$ (349,297)	\$ -
			End of year	\$15,248,390	\$ (238,297)

The Statement of Activities shows that the County supported its operations with 9.5 million in general revenues ⁽¹⁾, of which 8 million was tax revenue. It is important to note however that almost 16 million dollars was given to the County for operations by the State and Federal Government's ⁽²⁾. When the benefit of a service provided by the County goes to an individual or a corporation, the County charges a fee to the individual (fines are also in this same line item). These collections, totaling over 2.6 million, are shown under Charges for Service ⁽³⁾. This statement in its entirety can show what parts of county government are being funded with tax dollars and what parts are funded by user fees and grants.

In this statement, the County's investments in capital assets are removed from the expenses and allocated across their useful life. Then, one year's portion of that capital cost is expensed in this statement each year until the asset has reached the end of its useful life. For example, in the expanded version of this statement, Public Works always shows positive net revenues as the capitalization of the County's 12 million dollars in bridges (discussed above) always offsets expenses they would have in any given year. A positive change in net assets of 6.4% shows that the County's overall financial condition improved in 2005, and that the County has sufficient reserves for cash flow and emergencies. Net assets also improved in 2003 by over 8% and in 2004 by 6.2%. This progression shows continuing, steady improvement in the financial condition of the county government.

MANAGEMENT'S DISCUSSION AND ANALYSIS

FUND FINANCIAL STATEMENTS

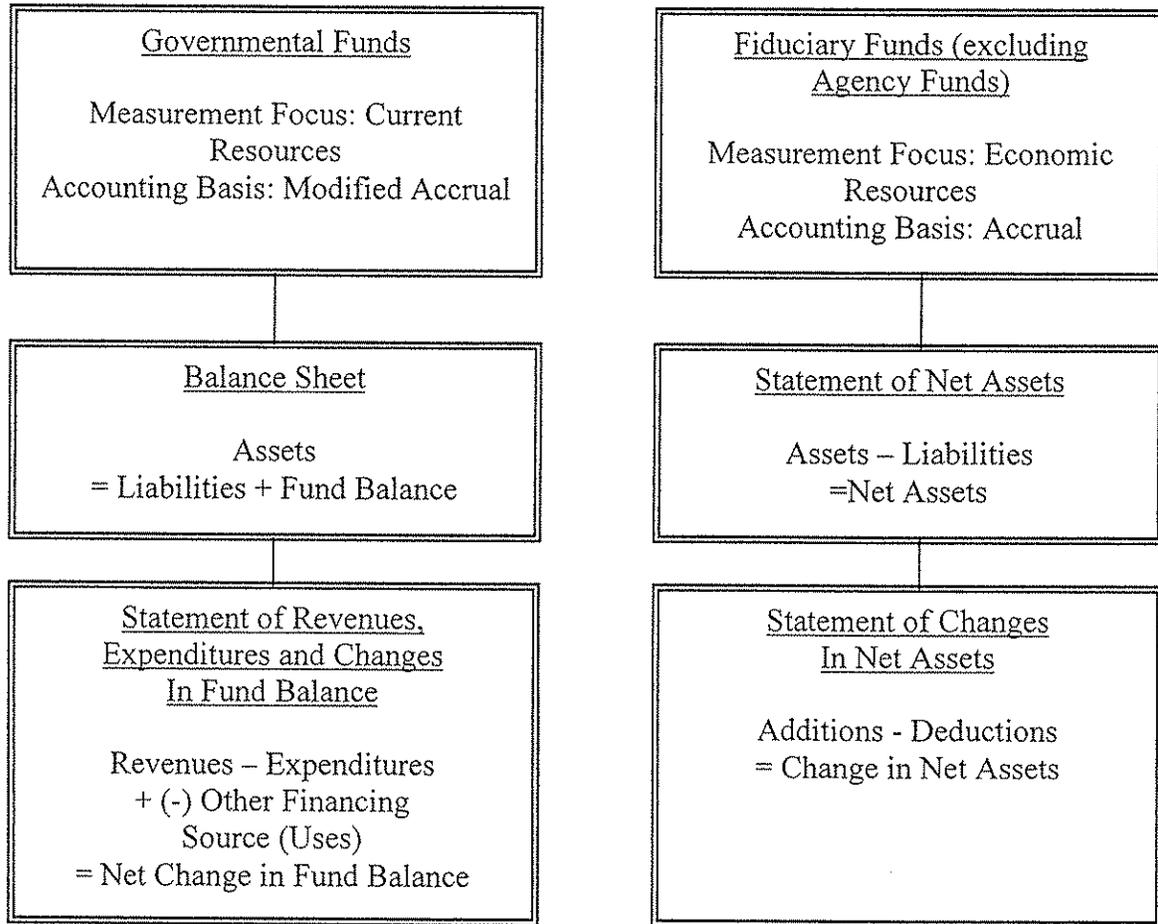
The fund financial statements provide more detailed information about the County's most significant funds (determined by GASB #34), not the County as a whole. Funds are accounting groups that the County uses to keep track of specific sources of funding and spending for particular purposes. Some funds are required by state law. The County has two kinds of funds:

- *Governmental funds* – The County's basic services are included in governmental funds, which focus on: (1) the in and out flow of cash and other financial assets that can be readily converted into cash, and; (2) the balance left at year-end that are available for spending. These funds are reported using the modified accrual accounting basis and a current financial resources measurement focus. Consequently, the governmental funds statements provide a detailed short-term view that helps determine the financial resources available in the near future to finance County programs. The relationship between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds is described in a reconciliation that follows the governmental fund financial statements. The County adopts an annual budget for the General Fund and the Liquid Fuels Tax Fund. Because it is considered one of the County's major funds, a budgetary comparison schedule is presented for the General Fund, reflecting the following: (1) the original budget; (2) the final amended budget; (3) actual revenues and expenditures, and; (4) the variance between the final budget and actual revenues and expenditures. The other County major funds rely on the availability of federal and state support and in certain cases County support which is budgeted in the General Fund. For this reason no budget is incorporated for these other major funds.
- *Fiduciary funds* – The County is the trustee, or fiduciary, for the Employee's Retirement System. In addition, the County is also responsible for certain agency funds, which are clearing accounts for assets held by the County in its role as custodian until the funds are allocated to the private parties, organizations or government agencies to which they belong. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. This fiduciary activity is reported in a separate statement of fiduciary net assets and a statement of changes in fiduciary net assets. These funds are excluded from the County's government-wide financial statements because the County cannot use these assets to finance operations.

The following diagram presents the major features of the fund financial statements, including the information contained therein.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Fund Financial Statements



Governmental Funds

Greene County has 4 funds that are considered *Major* funds for the purpose of GASB #34 reporting; the General fund, Behavioral Health fund, Children and Youth Services fund, and the Human Services fund. There are 23 *other* funds that make up the “Other Governmental Funds” on the Governmental Funds Balance Sheet and Statement of Revenue and Expenditures.

- Major Funds Balance Sheet

The following statement is a condensed version of the major funds balance sheet. The General Fund is the primary fund for the County as a whole; it is the fund where property taxes are reported and where most of the non-Human Services expenditures are recorded.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The General Fund AR and AP accounts are reasonable; funds due to the County are collected in a timely manner and late fees are charged when those balances are not paid. Bills paid by the County are paid in a timely fashion and in accordance with "Net 30" terms.

ASSETS	GENERAL	BEHAVIORAL HEALTH	CHILDREN & YOUTH	HUMAN SERVICES
Cash	\$ 686,044	\$ 1,191,808	\$ 86,664	\$ 453,524
Due From Other Funds/Gov's	2,039,020	104,315	951,739	237,169
Accounts/Taxes Receivable	364,354	11,373	-	5,395
Other Assets	-	127,280	4,054	-
TOTAL ASSETS	\$ 3,089,418	\$ 1,434,776	\$ 1,042,457	\$ 696,088
LIABILITIES & FUND BALANCE				
Accounts Payable	\$ 448,307	\$ 856,071	\$ 133,689	\$ 304,038
Accrued Liabilities & W/holdings	346,897	-	-	-
Due To Other Funds	326,912	80,737	902,282	161,861
Due To Other Governments	43,104	497,968	-	-
Deferred Revenue	267,880	-	6,486	230,189
TOTAL LIABILITIES	\$ 1,433,100	\$ 1,434,776	\$ 1,042,457	\$ 696,088
Unreserved Fund Balance ⁽¹⁾	1,656,318	-	-	-
TOTAL FUND BALANCE	1,656,318	-	-	-
TOTAL LIABILITIES & FUND BALANCE	\$ 3,089,418	\$ 1,434,776	\$ 1,042,457	\$ 696,088

The General Fund balance sheet shows the cash available at the end of 2005 for operations and the unreserved fund balance of 1.656 million dollars ⁽¹⁾. This fund balance allows County operations, in conjunction with the TAN Loan, to continue at the beginning of the year (prior to tax collection) and allows the General Fund to assist the other funds of the County regulate cash flow. The fund balance is also used to cushion Accounts Receivable and *Due From's* when the State or Federal Government is slow to reimburse the County for expenditures.

During 2002, the County utilized the fund balance to pay a principal payment for the Industrial Development Authority Revenue Bonds issued in 1997. The IDA informed the County in late November 2002 that they would not be able to make the payment and the County, as a guarantor on the bonds, was required to make the payment. As a result of this, the County has a contingent liability for the IDA Debt Service

This contingent liability will be in effect until 2017 or until the IDA shows the ability to make these payments on an ongoing basis. In 2004, the County started setting aside 1/5th of the next principal payment and an amount equal to the interest payments each year. If the IDA makes the interest payments, then that amount will be released back into the General Fund; the funds set aside for the principal payment are being paid into an escrow account and, if the IDA is able to make the principal payment in 2007, may at that time

MANAGEMENT'S DISCUSSION AND ANALYSIS

be released back into the fund balance of the General Fund or will be held as a contingent liability escrow account until 2012, or possibly even 2017.

The other 3 major funds all fall under the Human Services Department. There is a relationship between the General Fund *Due From* and the other 3 funds *Due To* lines and vice-versa and it is important to note that these 3 major funds do not and cannot have a fund balance. The County General Fund unreserved fund balance is used, in part, to regulate cash flow for these other major funds.

Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - 2005	GENERAL	OTHER GOVERNMENTAL FUNDS
TOTAL REVENUES ⁽¹⁾	<u>\$ 11,022,542</u>	<u>\$ 5,770,235</u>
EXPENDITURES		
Administration	\$ 6,110,406	\$ 666,650
Public Safety	2,724,764	525,208
Public Works	338,721	1,383,538
Human Services		576,670
Culture and	880,919	584,911
Economic Develop.	1,003,283	1,174,863
Debt Service	<u>35,078</u>	<u>374,690</u>
TOTAL EXPENDITURES	<u>\$ 11,093,171</u>	<u>\$ 5,286,530</u>
OTHER FINANCING SOURCES (USES) ⁽²⁾		
Transfers in	\$ 480,789	\$ 140,849
Other Sources from Assets/Prior Period Reimb.	102,258	-
Transfers out	(651,476)	(152,040)
Debt Principal Payment	-	(415,000)
Other Uses	<u>(106,800)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ (175,229)</u>	<u>\$ (426,191)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES		
	<u>\$ (245,858)</u>	<u>\$ 62,922</u>
Fund Balance Beginning Of Year	\$ 1,902,176	\$ 1,286,881
Prior Period Adjustments		
Fund Balance End Of Year ⁽³⁾	<u>\$ 1,656,318</u>	<u>\$ 1,349,803</u>

- Revenue & Expenditures & Change in Fund Balance (R&E)

The above statement is a very condensed version of the Governmental Statement of Revenue, Expenditures, and Changes in Fund Balances for 2005. As the Human Services Department funds are represented in this report as an in/out entry, and as there is no fund balance to consider, they have been removed from this condensed version of the statement.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The revenue shown for the General fund ⁽¹⁾ is all normal revenue types that the County collects. Additional revenue, such as the money received from the sale of an asset, is shown under Other Financing Sources (Uses) ⁽²⁾.

The Other Financing Sources (Uses) section shows specifically *Transfers In*, *Other sources*, and *Transfers Out*. *Transfers In* are made up of administrative fees paid to the General Fund by departments that have their own source of revenues and that are allowed to reimburse the County for specific expenses (i.e. Phone Service, Office Space, Payroll Services and Computer Services). These include all Human Services departments, Tourism, Domestic Relations, and a portion of Adult Probation.

Other Sources includes revenue from the sale of assets and prior period reimbursements, notably the sale of the Church street property (\$15,840) and State grants from prior periods (\$81,000). Many smaller items are also in this section.

Transfers Out are payments made to various departments for required match on grants. These include Human Services, the Stop Grant, and Domestic Relations.

The IDA allocation in this statement is shown as an *Other Use*.

The calculation of the fund balance increase (decrease) is shown at the bottom of this statement ⁽³⁾ and is then carried over to the Balance Sheet. While the Balance Sheet tells us what the fund balance is, the Revenue and Expense Statement tells us how it changed for 2005. This MD&A tells us *why* it changed.

The Other Governmental Funds column shows that less was spent than was received for the 23 funds that make up this group. This aggregate number is comprised of various small gains and losses among the funds and represents normal activity.

- Debt Service Fund -

After making a planned balloon payment in this fund in 2003, the Debt Service fund showed a small increase in fund balance for 2004. For 2005 the fund declined slightly. While the debt millage is expected to remain constant, projections are prepared each year to adjust the allocation between the two sinking funds so that borrowing from the General Fund to make a bond payment is not required.

- Liquid Fuels Fund -

The Liquid Fuels fund showed a small reduction in fund balance. The Liquid Fuels fund is intentionally *up* in one year and *down* in the next due to the County's cycle of bridge inspections and other mandates concerning that fund.

MANAGEMENT'S DISCUSSION AND ANALYSIS

- Capital Projects Fund -

In 2003 the Capital Projects fund showed a large increase in the Fund Balance due to the refinancing of the 1993 Bonds. This money was used in 2004, in part, to remodel the 2nd floor of the Ben Franklin building, making it accessible under the Americans with Disabilities Act. This fund was zeroed in 2005.

Fiduciary Funds

The County reports 4 funds under the Statement of Fiduciary Net Assets. Of these, 3 are *Agency* funds (the Deferred Compensation Plan, the Tax Claim Bureau, and Other Escrow Accounts) and, at the end of the year, the assets either equal the liabilities or the entire amount is held in trust.

- Pension Plan

The 4th fund in this group is a *Trust* fund; the County Pension Plan. The S&P 500 Index is an important indicator in relation to the health of the Pension Plan and this index has shown modest growth in 2005 of approximately 5.5%. The Net Assets Reserved for Pension Benefits grew 6.1% in 2005.

The County of Greene regularly contributes to the Pension fund when, as in the past few years, the investment performance is not sufficient to provide excess interest. This contribution is based on an actuarial valuation and for 2005 the county contributed \$340,000 dollars from the General Fund (partially reimbursed by state programs such as CYS, and Human Services) to the Pension Fund. Expected contributions for 2006 are budgeted at \$454,000.

The Plan is, and will continue to be, a significant financial consideration for the County.

GENERAL FUND BUDGETARY HIGHLIGHTS

The County budget process for any given year starts 5 months before the year begins and continues throughout the 12 months of that year. For 2005, when the preliminary budget was passed in 2004, the County did not yet have many of the benefit rates for the upcoming year, union negotiations had not been concluded, and several grants for various departments were not yet guaranteed.

During the course of the year, as these issues were resolved, the budget was amended to reflect these changes accurately. Additionally, unanticipated revenues and reductions in revenue were incorporated along with additions or reductions in spending in accordance with the County Code.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The difference between the original and final amended General Fund budget was increased revenues of approximately \$111,189 and increased expenditures of approximately \$107,197. Some of the significant reductions, adds, and moves are shown below:

- ❖ A cash-neutral reallocation with Parks and Pools to allow tracking expenses/revenue per pool.
- ❖ \$31,788 increase in revenue from Tax Claim excess interest account.
- ❖ \$13,650 from sale of asset, namely the Church Street property.
- ❖ \$45,000 increase in revenue for the Jail due to higher than expected out-of-county placements in the Greene County Jail.
- ❖ \$24,000 in increased revenues for Juvenile Probation from Federal funding streams. .
- ❖ \$15,606.50 revenue increase in Pools from grant funding.
- ❖ \$74,500 in expenditure moves and \$21,526.03 in expenditure additions at the conclusion of contract negotiations with the Union's to cover salary and benefits increases.
- ❖ \$641,318 in revenue moves and \$1,479,395 in expenditure moves for the Planning and Development Department. These amounts were set aside by the Board of Commissioners to provide the new Planning Director flexibility when determining appropriate funding levels for those departments.
- ❖ \$989,115.84 in moves for allocation of benefits. This amount had been set aside in a reserve account in the original budget until rates for 2005 were specifically determined.

Numerous transfers were approved by the County Commissioner's to increase some, and reduce other, departments' appropriations.

Both the original budget and the final amended budget estimated the use of \$550,000 of fund balance. \$245,858 in fund balance was used for operations in 2005.



INDEPENDENT AUDITOR'S REPORT

MILINOVICH & Co., INC.

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

BOARD OF COMMISSIONERS
COUNTY OF GREENE
WAYNESBURG, PENNSYLVANIA

We have audited the accompanying financial statements of the governmental activities, the business type activities (if applicable), the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the COUNTY OF GREENE, WAYNESBURG, PENNSYLVANIA, as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business type activities (if applicable), the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the COUNTY OF GREENE, WAYNESBURG, PENNSYLVANIA, as of December 31, 2005, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated September 22, 2006 on our consideration of the COUNTY OF GREENE'S internal control

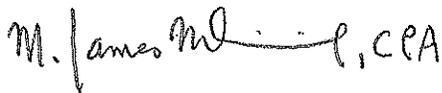
Waynesburg, PA
September 22, 2006

over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The management's discussion and analysis and budgetary comparison information are not a required part of the basic financial statements, but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the COUNTY OF GREENE'S basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations, and is not a required part of the basic financial statements of the COUNTY OF GREENE. The combining and individual nonmajor fund financial statements and the Schedule of Expenditures of Federal Awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

MILINOVICH & CO., INC.
CERTIFIED PUBLIC ACCOUNTANTS



M. James Milinovich, CPA
Governmental Audit Director

Waynesburg, PA
September 22, 2006



Basic Financial Statements

COUNTY OF GREENE
Statement of Net Assets
December 31, 2005

	Governmental Activities	Industrial Development Authority
Assets		
Cash	\$ 4,329,028	\$ 438,419
Investments	-	
Due From Other Governments	1,389,377	2,172,093
Taxes Receivable (Net)	1,124,796	
Accounts Receivable	129,000	
Prepaid Expenses/Other Assets	570,676	
Due From Primary Government	-	9,700
Deferred Bond Issuance Costs	60,321	
Long-term Notes Receivable	-	29,385,000
USDA Revolving Loans Receivable-Net	-	194,084
Capital Assets, Net of Depreciation	20,951,429	17,487
TOTAL ASSETS	\$ 28,554,627	\$ 32,216,783
Liabilities		
Accounts Payable	\$ 1,942,663	
Accrued Liabilities and Withholdings	346,897	
Accrued Interest Payable	4,028	
Due To Other Governments	600,385	
Deferred Revenues	910,008	
Other Current Liabilities	-	341
Accrued Bond Issuance Premium	1,294	
Accrued Pension Costs	332,926	
Compensated Balances	270,900	
Bonds/Notes/Leases Payable	8,897,137	32,071,070
Other Long-Term Liabilities	-	383,669
TOTAL LIABILITIES	\$ 13,306,238	\$ 32,455,080
Net Assets		
Invest in Capital Assets, Net of Related Debt	\$ 12,771,629	\$ -
Restricted For:		
Capital Projects	-	-
Debt Service	641,864	-
Other Purposes	782,537	-
Unrestricted (deficit)	1,052,360	(238,297)
TOTAL NET ASSETS	\$ 15,248,390	\$ (238,297)
Liabilities and Net Assets	\$ 28,554,627	\$ 32,216,783

See Accompanying Notes to Financial Statements

COUNTY OF GREENE
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Assets
December 31, 2005

Total Fund Balance-Governmental Funds \$ 3,006,121

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

Capital assets, including infrastructure and construction in progress used in governmental activities are not current financial resources and therefore are not reported as assets in governmental funds. 20,951,429

The difference in net assets between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two methods 736,804

Governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. 59,027

Net Pension Obligation is reflected in the Statement of Net Assets but is not considered a use of available resource in the fund financial statements (332,926)

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported as liabilities in the funds.
 Long-term liabilities at year end consist of:

Compensated absences	(270,900)	
GO Bonds/Notes/Leases	(8,897,137)	
Accrued interest on bonds	(4,028)	<u>(9,172,065)</u>

Total Net Assets-Governmental Activities \$ 15,248,390

See Accompanying Notes to Financial Statements

COUNTY OF GREENE
Statement of Activities
For the year ended December 31, 2005

	Net (Expense) Revenue and Changes in Net Assets		
	Governmental Activities	Industrial Development Authority	
	\$ (5,133,676)	\$ -	
	(1,618,060)	-	
	679,808	-	
	(261,046)	-	
	(713,296)	-	
	(747,564)	199,182	
	(119,309)	(12,280)	
	(409,134)		
Total	\$ (8,322,277)	\$ 186,902	

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
General Government	\$ 6,868,988	\$ 844,478	\$ 888,897	\$ 1,937
Public Safety	3,309,801	1,017,161	606,234	68,346
Public Works	760,214	69,474	74,307	1,296,241
Human Services	11,539,449	236,954	10,950,554	90,895
Culture and Recreation	1,416,739	312,618	390,825	0
Community and Economic Develop.	2,178,614	158,047	1,273,003	0
Unallocated Depreciation	119,309	-	-	-
Interest on long term debt	409,134	-	-	-
Total Governmental Activities	\$ 26,602,248	\$ 2,638,732	\$ 14,183,821	\$ 1,457,419

General Revenues, Special & Extraordinary Items, & Transfers:

Property taxes, levied for general purpose	\$ 8,118,645	\$ -	
Property taxes, levied for debt purpose	781,861	-	
Property taxes, levied for library purpose	80,395	-	
Interest and rent	524,907	9,634	
Special / Miscellaneous Revenues	-	-	
Grants, Subsidies, & Contributions- Not Restricted	8,207	-	
Gain on sale of assets	80,548	-	
Reimbursement of prior period expenditures	9,594,563	\$ 9,634	
Total general revenues	\$ 1,272,286	\$ 196,536	
Change in net assets			
Net Assets:			
Beginning of year	\$ 14,325,401	\$ (434,833)	
Prior Period Adjustment - See Note 6	\$ (349,297)	\$ -	
End of year	\$ 15,248,390	\$ (238,297)	

COUNTY OF GREENE
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Funds to the Statement
of Activities
Year Ended December 31, 2005

Net Change in Fund Balance-Governmental Funds **\$ (182,936)**

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

	Capital outlays	1,528,299	
	Less: depreciation expense	<u>(639,522)</u>	888,777

The governmental funds record revenue when it is available and measurable whereas these revenues are recorded when earned in the statement of activities. This is the difference in revenue recognition between the two methods 200,215

The issuance of long term obligations (eg. bonds, loans, leases) provide current financial resources to governmental funds, while the repayment of the principal of long term obligations consume the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long term obligations and related items. 452,627

Governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long term obligations and related items. (5,903)

Governmental funds recognize interest on long term obligations as an expenditure when it is due, and thus requires the use of current financial resources. In the statement of activities, interest expense is recognized as the interest accrues, regardless of when it is due. The change in interest accrued in the statement of activities over the amount due is shown here. 634

The proceeds from the sale of capital assets are reported as revenue in the governmental funds. However, the cost of the capital assets is removed from the capital asset account on the statement of net assets and offset against proceeds from the sale of capital assets resulting in a gain from the sale of capital assets on the statement of activities. Thus more revenue is reported in the governmental funds than in the statement of activities

	Proceeds from the sale of capital assets	(23,457)	
	Gain on the sale of capital assets	8,207	(15,250)

The change in Net Pension Obligation is reflected in the Statement of Activities but is not considered an available resource in the fund financial statements 16371

In the statement of activities, certain operating expenses-accumulated employee benefits (severance and buy back of unused sick days) are measured by the amounts earned during the year. In the governmental funds; however, expenditures for these items are measured by the amount of financial resources used. This amount represents the difference between the amount earned versus the amount used. (82,249)

Change in Net Assets-Governmental Activities \$ 1,272,286

See Accompanying Notes to Financial Statements

**COUNTY OF GREENE
BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF DECEMBER 31, 2005**

	GENERAL	BEHAVIORAL HEALTH	CHILDREN AND YOUTH	HUMAN SERVICES	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS						
Cash	\$ 686,044	\$ 1,191,808	\$ 86,664	\$ 453,524	\$ 1,910,988	\$ 4,329,028
Investments	-	-	-	-	-	-
Due From Other Funds	1,771,914	104,315	165,320	21,995	36,150	2,099,694
Due From Other Governments	267,106	-	786,419	215,174	120,678	1,389,377
Taxes Receivable	342,422	-	-	-	45,570	387,992
Accounts Receivable	21,932	11,373	-	5,395	34,101	72,801
Other Assets	-	127,280	4,054	-	439,342	570,676
Fixed Assets	-	-	-	-	-	-
Provision for Debt	-	-	-	-	-	-
TOTAL ASSETS	\$ 3,089,418	\$ 1,434,776	\$ 1,042,457	\$ 696,088	\$ 2,586,829	\$ 8,849,568
LIABILITIES & FUND BALANCE						
Accounts Payable	\$ 448,307	\$ 856,071	\$ 133,689	\$ 304,038	\$ 165,553	\$ 1,907,658
Accrued Liabilities and Withholdings	346,897	-	-	-	-	346,897
Due To Other Funds	326,912	80,737	902,282	161,861	606,707	2,078,499
Due To Other Governments	43,104	497,968	-	-	59,313	600,385
Deferred Revenue	267,880	-	6,486	230,189	405,453	910,008
Bonds/Notes Payable	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 1,433,100	\$ 1,434,776	\$ 1,042,457	\$ 696,088	\$ 1,237,026	\$ 5,843,447
Reserved Fund Balance	-	-	-	-	-	-
Reserved Fund Balance for Encumbrances	-	-	-	-	-	-
Invest in Gen Fixed Assets	-	-	-	-	-	-
Unreserved Fund Balance	1,656,318	-	-	-	1,349,803	3,006,121
TOTAL FUND BALANCE	1,656,318	-	-	-	1,349,803	3,006,121
TOTAL LIABILITIES & FUND BALANCE	\$ 3,089,418	\$ 1,434,776	\$ 1,042,457	\$ 696,088	\$ 2,586,829	\$ 8,849,568

COUNTY OF GREENE
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	GENERAL	BEHAVIORAL HEALTH	CHILDREN AND YOUTH	HUMAN SERVICES	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES						
Taxes	\$ 7,938,701	-	-	-	907,743	\$ 8,846,444
License and Permits	18,952	-	-	-	-	18,952
Fines & Forfeits	164,991	-	-	-	-	164,991
Intergovernmental	1,087,351	5,797,565	2,075,838	2,670,284	3,984,235	15,615,263
Charges for Services	1,389,995	-	127,274	55,985	815,776	2,389,030
Interest/Rental Income	405,769	42,233	3,836	11,362	61,706	524,906
Donations	16,783	200	-	2,813	775	20,571
TOTAL REVENUES	<u>\$ 11,022,542</u>	<u>\$ 5,839,988</u>	<u>\$ 2,206,948</u>	<u>\$ 2,740,444</u>	<u>\$ 5,770,235</u>	<u>\$ 27,580,157</u>
EXPENDITURES						
Administration						
General Government	\$ 3,948,436	-	-	-	7,118	\$ 3,955,554
Judicial Government	2,161,970	-	-	-	659,532	2,821,502
Public Safety						
Fire	101,500	-	-	-	-	101,500
Corrections	2,328,917	-	-	-	4,217	2,333,134
EMA/911	294,347	-	-	-	520,991	815,338
Public Works						
Highways & Bridges	-	-	-	-	1,358,558	1,358,558
Sanitation/Solid Waste	183,703	-	-	-	24,980	208,683
Airport	155,018	-	-	-	-	155,018
Human Services						
Child/Youth Services	-	-	2,641,767	-	-	2,641,767
Drug and Alcohol	-	-	-	-	575,670	575,670
Mental Health/Retardation	-	5,892,453	-	-	-	5,892,453
Other Human Services	-	-	-	2,764,993	1,000	2,765,993
Culture and Recreation						
Parks & Recreation	880,919	-	-	-	285,883	1,166,802
Libraries	-	-	-	-	299,028	299,028
Conservation & Economic Develop.						
Conservation/Development	175,949	-	-	-	262,652	438,601
Housing/Comm Development	128,459	-	-	-	791,593	920,052
Economic Development	653,603	-	-	-	-	653,603
Tourist Promotion	45,272	-	-	-	120,618	165,890
Debt Service						
Debt Interest	35,078	-	-	-	374,690	409,768
Fiscal Agent's Fees	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 11,093,171</u>	<u>\$ 5,892,453</u>	<u>\$ 2,641,767</u>	<u>\$ 2,764,993</u>	<u>\$ 5,286,530</u>	<u>\$ 27,678,914</u>

COUNTY OF GREENE
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	GENERAL	BEHAVIORAL HEALTH	CHILDREN AND YOUTH	HUMAN SERVICES	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
OTHER FINANCING SOURCES (USES)						
Transfers in	\$ 480,789	\$ 104,315	\$ 434,819	\$ 22,803	\$ 140,849	\$ 1,183,575
Debt Proceeds	-	-	-	-	-	-
Other Sources from Assets/Prior Period Reimt	102,258	-	-	1,746	-	104,004
Transfers out	(651,476)	(51,850)	-	-	(152,040)	(855,366)
Debt Principal Payment	-	-	-	-	(415,000)	(415,000)
Other Uses	(106,800)	-	-	-	-	(106,800)
TOTAL OTHER FINANCING SOURCES	\$ (175,229)	\$ 52,465	\$ 434,819	\$ 24,549	\$ (426,191)	\$ (89,587)
EXCESS (DEFICIENCY) OF REVENUES						
AND OTHER FINANCING SOURCES OVER						
EXPENDITURES AND OTHER USES	\$ (245,858)	\$ -	\$ -	\$ -	\$ 62,922	\$ (182,936)
Fund Balance Beginning Of Year	\$ 1,902,176	\$ -	\$ -	\$ -	\$ 1,286,881	\$ 3,189,057
Prior Period Adjustments	-	-	-	-	-	-
Fund Balance End Of Year	<u>\$ 1,656,318</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,349,803</u>	<u>\$ 3,006,121</u>

See Accompanying Notes to Financial Statements

**COUNTY OF GREENE
STATEMENT OF NET ASSETS - FIDUCIARY FUNDS
AS OF DECEMBER 31, 2005**

<u>ASSETS</u>	Pension Plan	Tax Claim Bureau	Escrow Accounts	TOTAL
Cash	\$ 373,600	\$ 386,674	\$ 470,410	\$ 1,230,684
Investments	8,559,276	-	-	8,559,276
Due From Other Funds	16,577	17,697	730	35,004
Due From Other Governments	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable	-	-	-	-
Other Assets	-	-	-	-
Fixed Assets	-	-	-	-
Provision for Debt	-	-	-	-
TOTAL ASSETS	\$ 8,949,453	\$ 404,371	\$ 471,140	\$ 9,824,964

LIABILITIES AND NET ASSETS

Liabilities:				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Accrued Liabilities and Withholdings	-	-	-	-
Due To Other Funds	-	-	56,199	56,199
Due To Other Governments	-	404,371	414,941	819,312
Deferred Revenues	-	-	-	-
Bonds/Notes Payable	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 404,371	\$ 471,140	\$ 875,511
Net assets:				
Held in trust	\$ 8,949,453	-	-	\$ 8,949,453
TOTAL LIABILITIES AND NET ASSETS	\$ 8,949,453	\$ 404,371	\$ 471,140	\$ 9,824,964

See Accompanying Notes to Financial Statements

COUNTY OF GREENE, PENNSYLVANIA

Statement of Changes in Plan Net Assets- Pension Trust Fund

January 1, 2005 - December 31, 2005

Additions

Contributions

Plan Member	\$	386,812
County		340,000

Total Contributions		726,812
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Investment Income

Appreciation in Fair Value of Investments		113,001
Interest		186,046
Dividends		85,916

Net Appreciation in Fair Value of Investments		384,963
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Total Additions	<u>\$</u>	<u>1,111,775</u>
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Deductions

Pension Benefits	\$	142,788
Refund of Contributions		373,535
Administrative Expense		74,644

Total Deductions	<u>\$</u>	<u>590,967</u>
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Net Increase	<u>\$</u>	<u>520,808</u>
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Net Assets Reserved for Pension Benefits:

Beginning of Period	<u>\$</u>	<u>8,428,645</u>
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End of Period	<u>\$</u>	<u>8,949,453</u>
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See Accompanying Notes to the General Purpose Financial Statements

COUNTY OF GREENE
NOTES TO THE FINANCIAL STATEMENTS

NOTE: 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The County of Greene (“the County”) is a sixth class county established under the “Pennsylvania County Code,” as amended.

Governmental Accounting Standard Board (GASB) Statement 14, “Defining the Governmental Reporting Entity,” established the criteria for determining the activities, organizations and functions of government to be included in the financial statements of the reporting entity. A component unit is a legally separate entity that meets any one of the following criteria: 1) the primary government appoints the voting majority of the board, and is able to impose its will on the component unit, or is in a relationship of financial benefit or burden with the component unit; 2) the component unit is fiscally dependent on the primary government, or 3) the financial statements of the primary government would be misleading if data from the component unit was not included. Blended component units, although legally separate entities, are, in substance, part of the government’s operations and so data from these units are combined with data of the primary government. The discretely presented component units are reported in a separate column in the government-wide statements to emphasize they are legally separate from the primary government.

The following agencies were reviewed and were determined to be component units of the County and are recorded as blended component units:

- ❖ Greene County Fair Board
- ❖ Greene County Soil Conservation District
- ❖ Greene County Library System
- ❖ Greene County Tourism Promotion Agency

The following agency was reviewed and was determined to be component unit of the County and is reported as a discretely disclosed component unit:

- ❖ Greene County Industrial Development Authority

The following agencies were reviewed and were determined not to be component units of the County, thus only footnote disclosure is required:

- ❖ Greene County Food Bank Greene
- ❖ Greene County Memorial Hospital Authority
- ❖ Washington-Greene Community Action Corporation
- ❖ Washington-Greene Job Training Council
- ❖ Greene County Housing Authority
- ❖ Greene County Industrial Developments, Inc.

Upon Review it was determined that these agencies are either not-for-profit corporations filing separate IRS Form 990 tax returns, municipal authorities created under the Pennsylvania Municipal Authorities Act, or are joint ventures in which the County has no equity interest. Based upon the above criteria, these agencies are considered separate legal entities and have not been included in the financial statements of the County.

B. Basis of Presentation

The financial statements of the County are prepared in accordance with generally accepted accounting principles, as applicable to governmental units.

In June 1999, Governmental Accounting Standards Board (GASB) issued Statement No. 34, "Basic Financial Statement – and Management Discussion and Analysis – for State and Local Governments." This statement known as the "Reporting Model" statement, affects the way the County and its component units prepare and present financial information. State and local governments traditionally have used a financial reporting model substantially different from the one used to prepare private – sector financial reports.

GASB No. 34 established new requirements and a new reporting model for the annual financial reports of state and local governments. The statements were developed to make annual reports easier to understand and more useful to the people who use governmental financial information to make decisions and includes:

Management's Discussion and Analysis – Requires that financial statements be accompanied by a narrative introduction and analytical overview of the government's financial activities in the form of "management's discussion and analysis" (MD&A).

Government-wide Financial Statements – The reporting model includes financial statements prepared using the full accrual accounting for all of the government's activities. This approach includes not just current assets and liabilities (such as cash and accounts payable) but also capital assets and long-term liabilities (such as buildings and infrastructure, including bridges and roads, and general obligation debt). Accrual accounting also reports all of the revenues and cost of providing services each year, not just those received or paid in the current year or soon thereafter.

Statement of Net Assets – The Statement of Net Assets is designed to display the financial position of the primary government (government activities) and its discretely presented component units. Governments report all capital assets, including infrastructure, in the government-wide Statement of Net Assets and report depreciation expense – the cost of "using up" capital assets – in the Statement of Activities. The net assets of a government will be broken down into three categories – 1) invested in capital assets, net of related debt; 2) restricted; and 3) unrestricted.

Statement of Activities – The new government-wide statement of activities reports expenses and revenues in a format that focuses on the cost of each of the government's functions. The expense of individual functions is compared to the revenues generated directly by the function (for instance, through user charges or intergovernmental grants).

Budgetary Comparison Schedules – Demonstrating compliance with the adopted budget is an important component of a government's accountability to the public. The County and many other governments revise their original budgets over the course of the year for a variety of reasons. Under the new reporting model, governments will continue to provide budgetary comparison information in their annual report. An important change, however, is a requirement to add the government's original budget to the current comparison of final budget and actual results. The accounts of a governmental entity are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds, based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-wide and Fund Financial Statements

The basic financial statements include both government-wide (based on the County as a whole) and fund financial statements. While the previous reporting model emphasized fund types (the total of all funds of a particular type), in the new reporting model, the focus is either on the County as a whole (which includes component units) or major individual funds within the fund financial statements.

Both the government-wide and the fund financial statements (within the basic financial statements) categorize primary activities as governmental. In the government-wide statement of net assets, governmental activities are presented on a consolidated basis, and are reflected on a full accrual, economic resource basis, which incorporates long-term assets and receivables as well as long-term debt and obligations. Interfund

activity has been eliminated from these statements. Activity between the discretely presented component and the primary government is reported as external transactions. The County generally uses restricted resources before unrestricted resources when an expense is incurred for purposes that both restricted and unrestricted net assets are available.

The government-wide statement of activities reflects both the gross and net cost per functional category (public safety, public works etc.) that are being supported by general government revenues (property tax, interest and other general revenues). The statement of activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants, and contributions. The program revenues must be directly associated with the function. Program revenues include 1) charges for service (including fines) to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operation or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues. The County does not allocate indirect expenses. Capital grants column reflect capital-specific grants.

In the fund financial statements, financial transactions and accounts of the County are organized on the basis of funds. The operation of each fund is considered to be an independent and separate accounting entity, with a self-balancing set of accounts recording cash and/or other financial resources together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations. The fund statements are presented on a current financial resource and modified accrual basis of accounting. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented which briefly explains the adjustments necessary to reconcile the fund financial statements to the governmental column of the government-wide financial statements.

The County's fiduciary funds are presented in the fund financial statements by type (pension and agency). Since by definition these assets are being held for the benefit of a third party (other local governments, litigants, pension participants, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements. The following is a brief description of the major fund types presented in this report:

General Fund – The principal operating fund of the County used to account for all financial resources except those required to be in another fund.

Special Revenue Funds – are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes. The various special revenue funds are presented in a separate combining balance sheet and combining statement of revenues, expenditures and changes in fund balance.

Capital Projects Fund – is used to account for financial resources related to general fixed asset acquisitions, construction and improvements.

Debt Service Fund – is used to account for the servicing of general long-term debt not financed by proprietary or non-expendable trust funds.

Proprietary Fund Types/Enterprise Fund – is a fund that is financed and operated in a manner similar to operations found in the private sector. The County does not operate any Enterprise Funds, therefore; it is not included in the general-purpose financial statements.

Fiduciary Fund Types/Trust and Agency Funds – are used to account for assets held by the County as Trustee or agent for others. These funds are accounted for in a manner similar to governmental funds. Individual funds included are in the tax claim bureau fund and the County's employee pension and deferred compensation plans and row office accounts. The various trust and agency funds are presented in a separate combining balance sheet.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus.

Governmental and Expendable Trust and Agency Funds utilize the modified accrual basis of accounting. Under this method of accounting, revenues are recognized when received except for

revenues subject to accrual, which are recorded as receivable when measurable and available to finance current period expenditures. Such revenue items include real estate and other taxes (property tax received within 60 days of year-end) and federal and state subsidies.

Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except expenditures for principal and interest on long-term debt and certain other long-term obligations, which are recognized when paid.

Revenues from federal, state and other grants designated for payment of specific expenditures are recognized when the related expenditures are incurred. Any excess of revenues or expenditures at the fiscal year end is recorded as deferred revenue or as a receivable, respectively.

The government-wide statements of net assets and statement of activities, and pension trust fund are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these activities are either included on the statement of net assets or on the statement of fiduciary net assets.

D. Budgets and Budgetary Accounting

An operating budget is adopted each year for the General Fund on the modified accrual basis, and the Liquid Fuels Tax Fund on the cash basis.

Included in the Special Revenue Funds are program budgets as prescribed by the federal and state agencies funding the program. These budgets are approved on a program-by-program basis by the federal and state funding agencies.

Capital budgets are not implemented for capital improvements and capital projects in the Capital Projects Fund. All transactions of the Capital Projects Fund are approved by the Board of Commissioners prior to commitment thereby constructively achieving budgetary control.

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in governmental funds. Encumbrances at year-end are reported as reservations of fund balance since they do not constitute expenditures or liabilities but serve as authorization for expenditures in the subsequent year. As of December 31, 2004 the County had no such material encumbrances.

F. Interfund Transactions

Interfund receivables and payables are used to account for loans between funds and legal obligations for one fund to pay another. Advances between funds are accounted for in the appropriate interfund receivable and payable accounts.

<u>Fund</u>	<u>Due to</u>	<u>Due From</u>
Governmental-General	1,771,914	326,912
Governmental- Bond Construction Fund		241,269
Governmental-Debt Service		50,000
Special Revenue-HHS Fund	21,995	161,861
Special Revenue-GCCYS Fund	165,320	902,282
Special Revenue-Child Support Fund		132,042
Special Revenue-BHS-MH/MR	104,315	80,737
Special Revenue-BHS-D&A	17,993	33,276
Special Revenue-911 Fund	7500	119,482
Special Revenue-Tourism Fund		15,881
Special Revenue-Liquid Fuels Fund		87
Special Revenue-Fairboard	35	11
Special Revenue-Conservation Fund		8,586
Special Revenue-Clerk of Courts Automation	193	
Special Revenue-Community Service Fee Fund	318	616
Special Revenue-Prothonatary Automation	435	
Special Revenue-Affordable Housing Fund	2,260	
Special Revenue-Records & Improvement-County	932	
Special Revenue-Records & Improvement-R&R	1,398	
Special Revenue-Probation Supervision	3,796	
Special Revenue-Probation DUI Fund	1,290	
Special Revenue-Election Grant Fund		5,457
Trust & Agency-Pension Fund	16,577	
Trust & Agency-Tax Claim Bureau	17,697	
Trust & Agency-Escrow	730	56,199
TOTAL	2,134,698	2,134,698

G. Cash and Cash Equivalents

The County considers all highly liquid debt instruments purchased with maturity of three months or less to be cash equivalents.

H. Investments

All investments of the County are carried at cost, except for the investments of the County's pension plan and deferred compensation plan agency fund, which are stated at market. Premiums and discounts on the pension trust fund notes are not amortized and are not material. All investments, except those of the pension trust fund and the deferred compensation fund, are U.S. government treasury notes and certificates of deposit with local banking institutions.

Income earned on the investment from the various funds was allocated back to the fund that made the investment.

I. Inventories

General Fund inventories of consumable materials and supplies are not valued or recorded on the balance sheet. The cost is recorded as an expenditure at the time individual inventory items are purchased.

J. Fixed Assets

Capital outlays are recorded as expenditures of the General, Special Revenue, and Capital Projects Funds and as assets in the government-wide financial statements to the extent the County's capitalization threshold of \$5,000 is met.

To the extent the County's capitalization threshold of \$5,000 is met, capital outlays are recorded as fixed assets and depreciated over their estimated useful lives for the government-wide statements, using the straight-line method with mid-year convention and the following estimated useful lives:

	<u>Years</u>
Infrastructure	40-60
Building	40
Equipment	3-15
Vehicles	10

The County maintains fixed assets net of depreciation in the following amounts:

Land	\$ 1,778,949
Buildings	7,461,250
Infrastructure	7,919,788
Vehicles	777,801
Equipment	914,695
Construction in progress	2,098,946

All fixed assets are valued at historical cost or estimated historical cost if actual cost was not available. Donated capital assets are valued at their fair market value on the date donated.

K. Deferred Revenues

Deferred revenues represent amounts received, which will be included in revenues of future fiscal years. In the General Fund and special revenue funds, deferred revenues consist of carry-overbalances of various federal and state operating grants.

L. Compensated Balances

The balance in this account represents the amount to be provided for accrued employee benefits. This is the amount that the County would pay for the buy-back of accrued sick leave and severance pay. The County policy for buying back sick days is once a year employees may exchange any number of accrued sick days at the rate of \$50 per day for the number of days greater than 22. The policy also provides that at retirement the County will buy back all accrued sick days at the rate of \$50 per day. Severance pay is a one time payment of \$5,000 to a retiring employee who has 20 years of service at age 55 or has 5 years of service and is at least 62 years of age. The balances for accrued employee benefits are as follows:

Amount for potential sick day buy-backs non-retirement eligible	\$ 83,850
Amount for sick day buy-backs retirement eligible	32,050
Amount for severance pay	155,000

M. Reporting Groups

The County groups expenditures in a manner, which eases the readability of the general-purpose financial statements. Traditionally most governmental statements are grouped similarly to this format. We have provided detail for the three combined groups and all others are self explanatory.

1. **General Government** – Commissioners Administration, Elections, Human Resources, Information Technology, Veterans Affairs, Weights & Measures, Buildings & Grounds, Maintenance, Central Purchasing, Commissioners Finance, Controller, Tax Assessment, Tax Claim Bureau, Treasurer's Office, Planning Office
2. **General Government Judicial** - Courts, Clerk of Courts, Coroner, District Attorney, District Justices, Register & Recorder, Prothonotary, Jury Commissioners, Sheriff, Public Defender, Domestic Relations
3. **Public Safety Correction** – Jail, Adult Probation, Juvenile Probation, Community Service

NOTE 2: CASH AND CASH EQUIVALENTS AND INVESTMENTS

Under Section 1706 of the County code of the Commonwealth of Pennsylvania, the County is authorized to invest its funds in the following:

- ❖ United States Treasury Bills;
- ❖ Short-term obligations of the United States government or its agencies or instrumentalities;
- ❖ Deposits in savings accounts or time deposits, other than certificates of deposit, or share accounts of institutions having their principal place of business in the Commonwealth of Pennsylvania and insured by the Federal Deposit Insurance Corporation (FDIC) or other like insurance;
- ❖ Obligations of the United States of America or any of its agencies or instrumentalities backed by the full faith and credit of the United States of America, the Commonwealth of Pennsylvania, or any political subdivision or its agencies or instrumentalities backed by the full faith and credit of the political subdivision;
- ❖ Shares of an investment company registered under the Investment Company Act of 1940, whose shares are registered under the Securities Act of 1933;
- ❖ Certificates of deposit purchased from institutions having their principal place of business in or outside of the Commonwealth of Pennsylvania, which are insured by the FDIC or other like insurance. For any amounts in excess of the insured maximum, such deposits shall be collateralized by a pledge or assignment of assets pursuant to Act No. 72 of the General Assembly. Certificates of deposit may not exceed 20% of a bank's total capital surplus or 20% of a savings and loan's or savings bank's assets net of its liabilities;
- ❖ Commercial paper and prime commercial paper meeting certain requirements, and;
- ❖ Repurchase agreements, which are fully collateralized by obligations of the United States of America.
- ❖ In addition, the County Code provides that pension or retirement fund may make any investment authorized by 20 PA.C.S.Ch73 (relating to fiduciary investments).
- ❖ For all deposits above the insured maximum, assets are pledged as collateral under subsection (c) (3), to be pooled in accordance with the Act of August 6, 1971 (P.O.281, No.72).

A. Cash and Cash Equivalents

At year end the carrying amount of the County's deposits with financial institutions was 4,821,530 and the bank balance was \$ 5,065,563, which is categorized as follows:

Amount insured by the FDIC/FSLIC or collateralized with securities held by the County in its name	\$ 400,000
Amount collateralized with securities held by the pledging financial institution in the County's name	\$ -
Bank Balances which were collateralized in accordance with Act No.72 of the General Assembly which requires the institution to pool collateral for all government deposits but not in the name of the County	<u>\$ 4,665,696</u>
Total Bank Balance	<u>\$ 5,065,696</u>

B. Investments

At December 31, 2005, investments were comprised of the following:

Pension Trust Fund	
Corporate Stock Equities	\$ 4,571,400.50
United States Government Securities	\$ 2,300,488.29
Mutual Funds	\$ 0.00
Cash & Cash Equivalents	\$ 745,646.81
Corporate Bonds	\$ 1,315,340.15
Total Fiduciary Funds	<u>\$ 8,932,875.75</u>
Total Investments	<u>\$8,932,875.75</u>

The County's investments are categorized below to give an indication of the level of risk assumed by the County at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured or unregistered investments held by the counter party's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments held by the counter party or its trust department or agent, but not in the County's name.

	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>	Market Value
Common Stock Equities	\$4,571,400.50	\$0	\$0	\$4,571,400.50
United States Government Securities	2,300,488.29	0	0	2,300,488.29
Mutual Funds	0.00	0	0	0.00
Cash & Cash Equivalents	745,646.81	0	0	745,646.81
Corporate Bonds	<u>1,315,340.15</u>	<u>0</u>	<u>0</u>	<u>1,315,340.15</u>
Total	\$ 8,932,875.75	\$0	\$0	\$ 8,932,875.75

NOTE 3: REAL ESTATE TAXES

Real estate taxes attach as an enforceable lien on property as of January 1 and are levied on April 1. The County Treasurer collects these taxes under the Venango act. Taxes paid through May 31 are given a 2% discount. Amounts paid after July 31 are assessed a 10% penalty.

NOTE 4: REAL ESTATE TAXES RECEIVABLE

Uncollected real estate taxes on the current tax duplicate are returned by the County Treasurer to the tax claim bureau of the County on Jan 15 following the year of the unpaid levy as required by local tax collection law. The County also collects delinquent real estate taxes on behalf of other taxing authorities.

The Balance Sheet of Governmental Funds contains the amount of taxes that will be collected within 60 days of years' end. Since this amount represents actual collections it contains no allowance for uncollectible taxes.

The Statement of Net Assets contains the balance of all taxes receivable regardless of when they will be collected and includes an allowance for uncollectible taxes. The County calculates its allowance for uncollectible accounts based on historical collection data.

The balances for the General Fund are calculated as follows:

Year Tax is levied	Amount of Unpaid tax	Percentage of tax believed to be Uncollectible	Taxes receivable net of allowance for uncollectible
1943-2000	\$ 113,817	20%	91,054
2000-2002	32,609	1%	32,283
2003-2004	345,141	.3%	344,106
2005	657,353	0%	657,353
TOTAL	\$ 1,148,921		1,124,796

NOTE 5: DUE FROM OTHER GOVERNMENTS

Amounts due from other governments represent receivables for revenues earned by the County or collections made by another governmental unit on behalf of the County. Most significant are carry-forward receivable balances on various federal and state operating programs.

NOTE 6: PENSION PLAN

Plan Description

The County Contributes to the Greene County Employee Pension Plan ("the Plan"), a single employer defined benefit public employee retirement system, which is self-administered by the County. The plan was established January 1, 1993, with its most recent amendment dated January 1, 1999. The latest actuarial valuation is dated January 1, 2004.

Substantially all full-time employees of the County are participants in the Plan. The County's payroll for employees covered by the plan as of January 1, 2003 was 5,918,623.

All full time employees, with 1,000 hours of service, are eligible to participate in the Plan. Benefits vest 100% after 5 years of credited service.

Normal retirement benefit is attained at age 55 and the completion of 20 years of service or age 60, if earlier. A monthly members annuity which is the actuarial equivalent of the participant's accumulated member contributions plus interest, plus a monthly County annuity calculated as follows: Monthly benefit equal to 1/100 (1.0%) of average compensation multiplied by the participant's future service.

State statute and the Board of Commissioners establish these benefit provisions and all other requirements. A more detailed description of the Plan is available from the County Administration Office.

Funding Status and Progress

The amount shown below as " pension benefit obligation " is a standard disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and any step- rate benefits, estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of credited projected benefits and is intended to help users assess the funding status of the Plan on a going -concern basis, assess progress made in accumulating sufficient assets to pay benefits when due and make comparisons with other public employee retirement systems. The measure is independent of the actuarial funding method used to determine contributions to the Plan.

The pension benefit obligation was determined as part of an actuarial valuation at January 1, 2004. Significant actuarial assumptions used include a rate of return on the investment of present and future assets of 7.5% per year compounded annually, and projected salary increases of 5% per year.

Contributions Required and Contributions Made

The Plan's funding policy provides for employer contributions at actuarially determined rates that expressed as percentages of annual covered payroll, are sufficient to accumulate adequate assets to pay benefits when due. Level of percentage of payroll employer contribution rates are determined using the aggregate actuarial funding method. Earnings on Plan investments may be used to subsidize employer contributions.

Employer contributions for funding of normal costs of 371,827, or 6.590% of covered payroll, were calculated in accordance with actuarially determined contribution requirements based on an actuarial valuation dated January 1, 2004. Actuarial employer contributions amounted to \$0.

Significant actuarial assumptions used to compute contribution requirements are the same as those used to compute the standardized measure of the pension obligation as described above.

County employees are required to contribute 5% of their compensation. Employees who terminate prior to retirement eligibility receive their accumulated member contributions plus credited interest through the date of termination. The rate was 4.0 percent through December 31, 1995 and 5.0 percent through December 31, 1997. The rate became 5.5 percent starting January 1, 1998.

Required Governmental Accounting Standards Board Statement No. 25 & 27 Disclosures

Prior Year Annual Pension Cost and Net Pension Obligation

	2001	2002	2003	2004	2005
Annual Required Contribution [ARC]	179,254	275,097	288,851	371,827	390,418
Interest on NPO	414,264	27,097	34,645	27,376	26,197
Adjustment to the ARC	(22,403)	(42,560)	(54,414)	(44,920)	(42,986)
Annual Pension Cost [APC]	171,115	259,634	269,082	354,283	373,629
Contributions Made	0	(159,000)	(366,000)	370,000	390,000
Change in NPO	171,115	100,634	(96,918)	(15,717)	(16,371)
NPO – Beginning of Year	190,183	361,298	461,932	365,014	349,297
NPO – End of Year	361,298	461,932	365,014	349,297	332,926

Accounting Information

A. Development of the Annual Required Contribution [ARC] *	
1. Total Actuarial Present Value of Benefits	\$13,079,354
2. Actuarial Value of Assets	(8,821,934)
3. Actuarial Present Value of Future Employer Normal Costs	4,257,420
4. Actuarial Present Value Future Salary	63,080,717
5. Employer Normal Costs Percentage	6.749%
6. 2004 Annualized Covered Payroll	6,316,486
7. ARC for 2006	426,300

*This calculation is performed the same way as the funding normal cost, except that the excess interest reserve is not deducted from the actuarial value of the assets. This approach is intended to comply with the parameters of GASB statements 25 & 27.

B. Years Expected Average Future Service (For use in calculating the ARC adjustment in the 2006 annual pension cost) 13

C. Annual Pension Cost for the Year Beginning January 1, 2006

Annual Required Contribution	\$426,300
Interest on NPO	24,969
Adjustment to the ARC	<u>(40,971)</u>
Annual Pension Cost	<u>410,298</u>

Other disclosure Information	
Actuarial Cost Method	Aggregate (% Pay)
Asset Valuation Method**	Fair Value
Amortization Method	N/A**
Aggregate Remaining Amortization Period	N/A**
Actuarial Assumptions	
Investment Rate of Return	7.50%
Projected Salary Increases	5.00%
Underlying Inflation Rate	3.00%

** The aggregate actuarial cost method does not identify or separately amortize unfunded actuarial liabilities

Prior Period Adjustment

The full accrual measurement focus of the government wide statements financial statements require accrual of all assets and liabilities on the Statement of Net Assets. The County previously did not accrue its pension costs. The amount reportable for accrued pension costs at December 31, 2004 was \$349,297, and is reported as a prior period adjustment on the Statement of Activities. The reportable accrued pension costs at December 31, 2005 of \$332,926 and the difference between the two years of \$16,371 are reported on the 2005 Statement of Net Assets and the Statement of Activities respectively. These transactions have no effect on the fund financial statements because these statements use the current financial resources measurement focus.

NOTE 7: DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to full time county employees at their option, permits participants to defer a portion of their salary until future years. The deferred compensation is not available to participants until termination, retirement, death, or unforeseeable emergency.

It is the opinion of the County's legal counsel that the County has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary and prudent investor.

NOTE 8: LONG-TERM DEBT OBLIGATIONS

The changes in long-term obligations payable during the year ended December 31, 2005, are as follows:

	Balance at 12/31/04	Additions	Deletions	Balance at 12/31/05
G.O. Refunding – 1998	6,780,000	0	35,000	6,745,000
G.O. Refunding – 2003	2,400,000	0	380,000	2,020,000
Note Payable	2,721	0	2,721	0
Capital Leases	167,043	0	34,906	132,137
<u>Total</u>	<u>9,349,764</u>	<u>0</u>	<u>452,627</u>	<u>8,897,137</u>

In compliance with GASB #34 the issuance cost of a bond refunding are to be amortized over the remaining life of the old debt or the life of new debt, whichever is shorter. In the case of the G.O. Refunding 2003 the bond Lives are equal at seven years. Additionally since the issue was mid-year only one-half of a years' amortization was is taken. The net result is that \$78,418 be recognized an asset (Deferred Bond Issuance Cost) and not part of the liability.

General Obligation Bonds

During 1998, the County issued the \$6,935,000 G.O. Refunding Series of 1998 for the purpose of the advance refunding of the County's G.O. Bond Series of 1997. These bonds have interest rates ranging from 3.8% to 5.5% with final maturity to occur in 2021. The proceeds of the 1998 refunding bond issue were placed in trust and used to purchase securities of the U.S. Government at various interest rates and with maturities sufficient to meet the debt service requirements of the 1997 refunded debt. These are administered by a trustee and are restricted for the retirement of the 1997 refunded debt. The liability for the 1997 refunded bonds and the related securities and trustee escrow accounts are not included in the accompanying general purpose financial statements due to the fact that the County defeased its obligation for the debt service requirements on the 1997 refunded bond debt upon completion of the 1998 refunding transaction. The bonds are scheduled to mature as follows:

<u>Year Ending December 31,</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total</u>
2005	35,000	322,550	357,550
2006	35,000	321,063	356,063
2007	35,000	319,549	354,549
2008	35,000	318,018	353,018
2009	40,000	316,358	356,357
Remainder	<u>6,600,000</u>	<u>2,165,451</u>	<u>8,765,451</u>
TOTAL	<u>6,780,000</u>	<u>3,762,988</u>	<u>10,542,988</u>

During 2003, the County issued general obligation refunding bonds (G.O. Bond Series 2003) to currently refund G.O. Bond Series 1993. G.O. Bond Series 1993 bear interest rates ranging from 2.5% to 6.0%. The \$2,827,845.71 issuance proceeds were used to pay issuance costs incidental to the new bond issue, to pay off G.O. Bond Series 1993, and provide \$233,761 for capital projects. The refunded debt is considered defeased and the applicable liabilities have been removed. The current refunding reduced cash flows required for debt service of the general obligation by approximately \$235,467 over the next 7 years. The refunding resulted in economic gains (difference between the present value of the debt service payments on the old and new debt) in the general fund of approximately \$235,343. Series 2003 Bonds bear interest rates ranging from 2.1% to 3.0% and are scheduled to mature as follows:

<u>Year Ending December 31,</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total</u>
2005	380,000	52,140	432,140
2006	385,000	44,490	429,490
2007	395,000	36,690	431,690
2008	400,000	28,140	428,140
2009	415,000	18,145	433,145
2010	<u>425,000</u>	<u>6,375</u>	<u>431,375</u>
TOTAL	<u>2,400,000</u>	<u>185,980</u>	<u>2,585,980</u>

Note Payable

During 2002, the County signed a Note with First National Bank in the amount of \$15,495 with an interest rate of 4.25% for a period of 36 months for the purpose of purchasing a vehicle. This note is scheduled to mature as follows:

<u>Year Ending December 31,</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total</u>
2005	2,721	34	2,755

Capital Lease 1.

During 2004, the County signed a lease with dollar bank leasing in the amount of \$ 170,293 with an interest rate of 4.78% for a period of 60 months for the purpose of leasing 16 copiers. The payments on the lease are due as follows:

Year ending December 31,	Principal	Interest	Total
2005	31,761	6,596	38,357
2006	33,313	5,044	38,357
2007	34,940	3,417	38,357
2008	36,647	1,710	38,357
2009	15,792	189	15,982

Capital Lease 2.

During 2004, the County signed a lease with dollar bank leasing in the amount of \$ 16,842 with an interest rate of 5.28% for a period of 60 months for the purpose of leasing 1 copier. The payments on the lease are due as follows:

Year ending December 31,	Principal	Interest	Total
2005	3,145	695	3,840
2006	3,315	525	3,840
2007	3,494	346	3,840
2008	3,684	156	3,840
2009	952	8	960

NOTE 9: SHORT TERM DEBT OBLIGATIONS

The County utilizes short term financing, when needed, in the form of a Tax Anticipation Note (TAN). The TAN is secured to finance general operations through periods of uneven property tax collection, so that cash flows are not restricted. The County received a TAN on January 3, 2005 for 3,500,000, with an interest rate of 2.9%, and subsequently paid off the balance on December 30, 2005.

	<u>Beginning Balance</u>	<u>Draws</u>	<u>Repayments</u>	<u>Ending Balance</u>
Tax Anticipation Note	\$ 0	\$ 3,500,000	\$ 3,500,000	\$ 0

NOTE 10: CONTINGENT LIABILITIES

A. Grant Programs

Management is not aware of any material items of noncompliance, which would result in the disallowance of program expenditures.

B. Litigation

At this time the County is not involved in any material litigation.

C. Guaranty by the County of Greene – Meadow Ridge Industrial Park Bond Issue.

On December 30, 1997, the Greene County Industrial Authority issued an \$850,000 GCIDA Guaranteed Revenue Bond Series of 1997 for the purpose of developing the Meadow Ridge Industrial Park in Perry Township (Mount Morris), PA. Under a separate guaranty agreement, the County of Greene guaranteed full and prompt payment of any principal and interest due on these bonds in the event that the Authority lacked sufficient funds to make such debt service payments. The plan was for the Authority to sell parcels of land located in the developed industrial park in sums sufficient enough to make the debt service payments. As of the date of this report, very few parcels were sold and the first principal payment in the amount of \$195,000 was to be due on December 01, 2002. In the fall of 2002, the Authority informed the County of Greene that due to the lack of lot sales in the Meadow Ridge Industrial Park, and also due to a lack of Authority operating funds, the Authority would be unable to make the required principal portion of the debt service payment. The Authority requested that the County make the \$195,000 principal payment on the bonds which was due on December 01, 2002. Under the above referenced Guarantee Agreement, the County is obligated to make such payment and did so.

In the development agreement mentioned above, Section VI – Sale of Land states the following:

6.1 Minimum Sale Price of Land. The Authority and RIDC will establish a price per acre for the Land, as improved, which shall recognize market conditions but which shall in all events be, at least, sufficient to cover the PIDA Release Price. The Land price shall be fixed so as to be sufficiently attractive to encourage development and to promote the industrial park.

6.2 Application of Proceeds on Sale –The proceeds of any sale of any Development Parcel shall be applied as:

(a) – The first \$11,000 per acre or 40% of the sale of any Development Parcel, whichever is higher, shall be applied to reduce either the PIDA Loan or the Construction Loan whichever is then outstanding.

(b) – The balance of any sale price of any Development Parcel shall be paid to the Authority.

NOTE 11: OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES

- ❖ Generally accepted accounting principals require disclosure of certain information concerning individual funds including:
- ❖ Summary disclosures of changes in general fixed assets by major class. The following table illustrates the changes in general fixed assets as they have occurred in the year 2005 under the County's new reporting standards:

	Additions	Sale or Disposition	Depreciation Expensed
Land	\$103,114	(15,000)	0
Buildings	\$130,945	0	(247,554)
Infrastructure	\$857,121	0	(126,324)
Vehicles	\$204,832	(2,488)	(111,734)
Equipment	\$74,736	0	(153,910)
Construction in progress	297,687	(147,842)	0

- ❖ Summary disclosures of changes in general long-term debt. This requirement is met by Note 10.
- ❖ Individual fund interfund receivables and payables balances. This requirement is met by Note 1.g.

COMPONENT UNITS
 GREENE COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY
Notes to the Financial Statements
December 31, 2005

NOTE 1 – NATURE OF OPERATIONS

GREENE COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY was formed by the County of Greene, Pennsylvania for the purpose of financing industrial development projects in the County. These projects are generally operated/implemented by private companies in conjunction with either long-term lease or long-term note obligations to the Authority.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements included herein were prepared using the accrual method of accounting.

Reporting Entity

The Board of Directors of GREENE COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY is the basic level of government, which has financial accountability and control over all activities related to the Authority. The Authority is not included in any other governmental “reporting entity” as defined by Governmental Accounting Standards Board pronouncements, since board members have decision-making authority and primary accountability for fiscal matters. In addition, there are no component units as defined in Governmental Accounting Standards Board Statement No. 14, which are included in the Authority’s reporting entity.

Cash and Cash Equivalents

For purposes of the cash flow statements, the Authority considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. There were no cash equivalents at December 31, 2005.

Fixed Assets

Fixed assets are reflected at cost. Repairs and minor replacements are charged to operating expense when incurred. Depreciation expense at December 31, 2005, was \$12,280. Depreciation is calculated using the straight-line method as follows:

Equipment	5 – 10 years
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Use of Estimates

Management uses estimates and assumptions in preparing financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and

liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were assumed in preparing the financial statements.

NOTE 3 – FIXED ASSETS

Fixed assets consist of the following December 31, 2005:

	Balance as of 12/31/04	Additions	(Deletions)	Balance as of 12/31/05
Land	\$10,000	\$-0-	\$-0-	\$10,000
Equipment Purchased	61,398	-0-	-0-	61,398
Subtotal	\$71,398	\$-0-	\$-0-	\$71,398
Less accumulated depreciation	(41,631)	(12,280)	-0-	(53,911)
Fixed Assets – net	\$29,767	\$(12,280)	\$-0-	\$17,487

NOTE 4 – NOTES RECEIVABLE AND BONDS PAYABLE

To finance larger industrial projects the GREENE COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY issued bonds. These obligations are then offset by long-term notes receivable between the Authority and the related entity. Following is a summary of outstanding projects funded by bond issues:

Hatfield Ferry Project / 1998 Bond Refinancing

To fund the Hatfield Ferry Project, the GREENE COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY issued pollution control Revenue bonds in the principal amount of \$27,495,000 on February 1, 1977. In conjunction with this agreement, the Authority also issued a pollution control note between itself and the Monongahela Power Company, the Potomac Edison Company, and the West Penn Power Company. The agreement stipulates that principal and interest, in an amount equivalent to that due in accordance with the revenue bonds stated above, be paid pursuant to the scheduled time parameters as stipulated in the original bond indenture agreement.

During the year ended December 31, 1998, the Monongahela Power Company refinanced the bond issue mentioned above [and the associated note receivable] with the 1998 Series-B Issue in the amount of \$6,060,000, which bears interest at rates ranging from 4.35% to 5.10%. The bonds mature annually through 2012.

During the year ended December 31, 1998, the Potomac Edison Company refinanced the bond issue mentioned above [and the associated note receivable] with the 1998 Series-B Issue in the amount of \$3,200,000, which bears an interest rate of 4.35%. The bonds mature annually through 2002.

During the year ended December 31, 1998, the West Penn Power Company refinanced the bond issue mentioned above [and the associated note receivable] with the Allegheny Power Company 1998 Series-B Issue in the amount of \$14,435,000, which bears an interest rate of 4.75%. The bonds mature annually through 2007.

Greene Health Care Associates Project

This project was financed by the issuance of First Mortgage Revenue Bonds, Series of 1983, in the principal amount of \$3,150,000 on March 29, 1983. This issue was subsequently refunded by the Industrial Development Revenue Refunding Bonds (Series of 1993) in July 1993 in the amount of \$2,980,000. The GREENE COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY entered into an installment agreement with the Association that is secured under a First Mortgage Indenture. The payment terms of the

installment agreement mirror the payment schedule as originally adopted in the bond issuance of the Authority, and the payments are made directly by the Association to the Trust Officer per the indenture. The interest rate ranges from 6.625% to 6.875%. Bonds mature in 1998, 2003 and 2013. However, during the year ended December 31, 2005, these bonds were refinanced by the Beverly Enterprises-Franklin Care Center Project [see below].

Beverly Enterprises – Franklin Care Center Project

During the year ended December 31, 1998, the Greene Health Care Associates Project, mentioned above, was refinanced by the issuance of a bond issue through Harris Bank [and the associated note receivable] with the Beverly Enterprises 1998 Series-Bond Issue in the amount of \$2,750,000, which bears an average interest rate of 5.69%. Interest is payable semi-annually and principal is due annually with the final payment due in 2013.

Health Care Facility First Mortgage Revenue Bonds

Pursuant to a Trust Indenture dated January 1, 1995 between GREENE COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY and The Bank of New York as Trustee, the 1995 Series A and 1995 Series B bonds were issued. The 1995 bonds were issued to acquire land and build a nursing facility in Franklin Township, Greene County. The bonds will accrue and pay interest at various rates ranging from 8.375% to 10.5%. Series A will mature from 2004 to 2025. The 1995 bonds are limited obligations of the Authority, payable from the gross receipts of the facility and mortgaged property.

Meadow Ridge Public Infrastructure Project

This project (1997) is being financed by the issuance of Guaranteed Revenue Bonds, Series of 1997, in the principal amount of \$850,000. The proceeds are to be used to construct certain public infrastructure improvements in the Meadow Ridge Business Park located in Mt. Morris, Perry Township, Greene County. The bonds are guaranteed by the County of Greene, with interest at rates ranging from 5.2% to 5.55%, and will be redeemed beginning in 2002 until final maturity in 2017.

Kyowa America Corporation Project

During the year ended December 31, 1998, the Kyowa America Corporation financed a major addition to their Greene County manufacturing facility by the issuance of their \$4,655,000 Manufacturing Facilities Revenue Bonds, Series D of 1998, and the associated note receivable. This bond issue bears a variable rate demand interest rate which is payable monthly for the life of the bonds. Principal payments are due annually with the final payment due in 2014.

CWS Company Project

During the year ended December 31, 2005, the CWS Company financed the construction of a manufacturing facility to be located in Greene County, by the issuance of their \$2,000,000 Multi-Option Adjustable Rate Industrial Development Revenue Bonds, Series of 1999, and an associated note receivable. This bond issue bears an adjustable rate of interest which is payable on the first day of September for the life of the bonds. Principal payments are due annually with the final payment due in 2014.

Following is an analysis of bonds payable as of December 31, 2005:

	Balance 12/31/04	Issued	Retired	Balance 12/31/05
Monongahela				
Power Company	\$4,000,000	\$-0-	\$(-0-)	\$4,000,000
Allegheny/West Penn				
Power Company	14,435,000	-0-	(-0-)	14,435,000
Health Care Facility:				
Series A	6,200,000	-0-	(110,000)	6,090,000
Meadow Ridge	655,000	-0-	(-0-)	655,000
Kyowa America	1,605,000	-0-	(140,000)	1,465,000
Beverly Enterprises	2,195,000	-0-	(140,000)	2,055,000
CWS Company	1,460,000	-0-	(120,000)	1,340,000
TOTAL	\$30,550,000	\$-0-	\$(-470,000)	\$30,040,000

Scheduled maturities and redemption of bonds payable are as follows:

**For the Year Ended
December 31,**

2006	545,000
2007	16,230,000
2008	635,000
2009	685,000
2010	740,000
2011 and after	11,205,000
Total	<u>\$30,040,000</u>

NOTE 5 – INTEREST INCOME

Interest income represents the revenue received from the parties listed under long term notes receivables and is used to pay bond principal and interest.

NOTE 6 – GRANT AGREEMENTS

During the year ended December 31, 2005, the Authority received the following Federal and state grants:

Rails to Trails Grant	800
Federal Grant – RUS	253,590
Mather Gob Pile Reclamation-Federal	807,439
Mather Gob Pile Reclamation-State	17,773
Other Grants	707
PA DCED Grants	656,491
Federal Drug & Alcohol Grant	75,836
BIOS Grant-Evergreene	3,552
RACP Grant - Evergreene	2,032,707
Grant from Mellon Foundation	435,115
TOTAL	<u>\$4,284,010</u>

NOTE 7- USDA REVOLVING LOANS RECEIVABLE

During the year ended December 31, 1998, the Authority obtained Federal funding through the U.S. Department of Agriculture Revolving Loan Program [Rural Development Mission Area Program - CFDA No. 10.769]. These Federal funds were drawn-down by the Authority and then loaned to eligible small businesses in Greene County for economic development purposes. The repayment to the Authority of principal and interest is deposited into a separate revolving loan bank account and may then be re-loaned to other qualified businesses. The balance of the Long-term USDA Revolving Loans Receivable as of December 31, 2005 were as follows:

NAME	INTEREST RATE	BALANCE
Waynesburg Floral	5.00%	\$10,000
Washington Street Café	5.00%	44,778
County of Greene	5.00%	10,550
Circle L Trucking	5.00%	33,095
Sandra Jefferies	5.00%	(5,159)
Chris Hair Hut	5.00%	-0-
Walt's Auto	4.50%	16,492
Pat's Pub	6.75%	37,450
Buddy's Inc. - Refinanced	8.50%	34,553
Patti Jo's Dog Grooming	5.00%	2,876
Robert's O&P	5.00%	6,077
Michael's Auto	5.00%	37,038
Waynesburg Muffler-I	5.00%	26,591
Nature's Remedies	5.00%	20,126
CNJ Automotive Enterprises	5.00%	9,400
Howard Country Cottage	5.00%	19,271
King's Transit	5.00%	-0-
BCI Sign & Design, Inc.	5.00%	12,896
SUBTOTAL		\$316,034
LESS: Reserve for Bad Debts		(121,950)
		<u>\$194,084</u>

NOTE 8 – SUBSEQUENT EVENTS

A. Guaranty by the County of Greene – Meadow Ridge Industrial Park Bond Issue.

On December 30, 1997, the Greene County Industrial Authority issued an \$850,000 GCIDA Guaranteed Revenue Bond Series of 1997 for the purpose of developing the Meadow Ridge Industrial Park in Perry Township (Mount Morris), PA. Under a separate guaranty agreement, the County of Greene guaranteed full and prompt payment of any principal and interest due on these bonds in the event that the Authority lacked sufficient funds to make such debt service payments. The plan was for the Authority to sell parcels of land located in the developed industrial park in sums sufficient enough to make the debt service payments. As of the date of this report, very few parcels were sold and the first principal payment in the amount of \$195,000 was to be due on December 01, 2002. In the fall of 2002, the Authority informed the County of Greene that due to the lack of lot sales in the Meadow Ridge Industrial Park, and also due to a lack of Authority operating funds, the Authority would be unable to make the required principal portion of the debt service payment. The Authority requested that the County make the \$195,000 principal payment on the bonds which was due on December 01, 2002. Under the above referenced Guarantee Agreement, the County is obligated to make such payment and did so.

In the development agreement mentioned above, Section VI – Sale of Land states the following:

6.1 Minimum Sale Price of Land. The Authority and RIDC will establish a price per acre for the Land, as improved, which shall recognize market conditions but which shall in all events be, at least, sufficient to cover the PIDA Release Price. The Land price shall be fixed so as to be sufficiently attractive to encourage development and to promote the industrial park.

6.2 Application of Proceeds on Sale –The proceeds of any sale of any Development Parcel shall be applied as:

(a) – The first \$11,000 per acre or 40% of the sale of any Development Parcel, whichever is higher, shall be applied to reduce either the PIDA Loan or the Construction Loan whichever is then outstanding.

(b) – The balance of any sale price of any Development Parcel shall be paid to the Authority.



REQUIRED SUPPLEMENTARY INFORMATION

In accordance with Governmental Accounting Standards Board Statement No. 34, the following Budgetary Comparison Schedule for the General Fund is a required part of the basic financial statements.

COUNTY OF GREENE
 Budgetary Comparison Schedule
 General Fund
 For the Year Ended December 31, 2005

		GENERAL FUND			
		Original Budget	Total Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES					
	Taxes	\$ 7,677,398	\$ 7,679,015	\$ 7,938,701	\$ 259,686
	License and Permits	42,000	42,000	18,952	(23,048)
	Fines & Forfeits	170,000	170,000	164,991	(5,009)
	Federal	321,459	810,777	329,621	(481,156)
	State	232,900	312,900	748,314	435,414
	Local	-	-	9,416	9,416
	Charges for Services	1,264,129	1,309,747	1,389,995	80,248
	Interest/Rental Income	446,276	446,276	405,769	(40,507)
	Donations	15,000	15,000	16,783	1,783
	TOTAL REVENUES	\$ 10,169,162	\$ 10,785,715	\$ 11,022,542	\$ 236,827
EXPENDITURES					
Administration	General Government	\$ 4,542,864	\$ 3,931,386	\$ 3,948,436	\$ (17,050)
	Judicial Government	1,845,476	2,110,870	2,161,970	(51,100)
Public Safety	Fire	101,500	101,500	101,500	-
	Corrections	1,966,830	2,276,130	2,328,917	(52,787)
	EMA/911	192,220	217,547	294,347	(76,800)
Public Works	Highways & Bridges	-	-	-	-
	Sanitation/Solid Waste	-	481,286	183,703	297,583
	Airport	122,157	131,444	155,018	(23,574)
Human Services	Child/Youth Svcs	-	-	-	-
	Drug and Alcohol	-	-	-	-
	Economic Opp/Employment	-	-	-	-
	Mental Health/Retardation	-	-	-	-
	Other Human Services	-	-	-	-
Culture and Recreation	Parks & Recreation	588,536	751,897	880,919	(129,022)
	Libraries	-	-	-	-
	Other Culture & Recreation	-	-	-	-
Community	Conservation/Natural Resources	-	174,874	175,949	(1,075)
Economic Develop.	Housing/Comm Development	-	202,990	128,459	74,531
	Economic Development	-	552,426	653,603	(101,177)
	Tourist Promotion	26,579	36,390	45,272	(8,882)
	Other Community/Economic Development	-	-	-	-
Debt Service	Debt Interest	-	35,100	35,078	22
	Fiscal Agent's Fees	-	-	-	-
	TOTAL EXPENDITURES	\$ 9,386,162	\$ 11,003,840	\$ 11,093,171	\$ (89,331)
	Transfers in	\$ 1,665,652	\$ 1,111,122	\$ 480,789	\$ 630,333
	Debt Proceeds	-	-	-	-
	Other Sources from Assets/Prior Period Reimb.	-	49,167	102,258	(53,091)
	Transfers out	(881,421)	(831,371)	(651,476)	(179,895)
	Debt Principal Payment	-	-	-	-
	Other Uses	(1,567,231)	(106,800)	(106,800)	-
	TOTAL OTHER FINANCING SOURCES (USES)			(175,229)	
	EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES			(245,858)	
	Fund Balance Beginning Of Year			1,902,176	-
	Prior Period Adjustments	-	-	-	-
	Fund Balance End Of Year			\$ 1,656,318	

See Accompanying Notes to Financial Statements



OTHER SUPPLEMENTARY INFORMATION

COUNTY OF GREENE
Combining Balance Sheet
Other Governmental Funds
December 31, 2005

	Law Library	Slater Poor Fund	Election Grant Fund	DA Grant Fund	Affordable Housing Trust	Probation Supervision
ASSETS						
Cash	\$ 17,872	\$ 1,780	\$ 51	\$ 13,761	\$ 72,103	\$ 40,838
Investments	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	2,260	3,796
Due From Other Governments	-	-	5,407	-	-	-
Taxes Receivable	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-
Fixed Assets	-	-	-	-	-	-
Provision for Debt	-	-	-	-	-	-
TOTAL ASSETS	\$ 17,872	\$ 1,780	\$ 5,458	\$ 13,761	\$ 74,363	\$ 44,634
LIABILITIES						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Liabilities and Withholdings	-	-	-	-	-	-
Due To Other Funds	-	-	5,457	-	-	-
Due To Other Governments	-	-	-	13,761	-	-
Deferred Revenues	-	-	-	-	-	-
Bonds/Notes Payable	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ 5,457	\$ 13,761	\$ -	\$ -
FUND BALANCES						
Reserved Fund Balance	\$ 17,872	\$ 1,780	\$ 1	\$ -	\$ 74,363	\$ 44,634
Reserved Fund Balance for Encumbrances	-	-	-	-	-	-
Invest in Gen Fixed Assets	-	-	-	-	-	-
Contributions in Aid of Const.	-	-	-	-	-	-
Retained Earnings	-	-	-	-	-	-
Unreserved Fund Balance	\$ 17,872	\$ 1,780	\$ 1	\$ -	\$ 74,363	\$ 44,634
TOTAL FUND BALANCE	\$ 17,872	\$ 1,780	\$ 5,458	\$ 13,761	\$ 74,363	\$ 44,634
TOTAL LIABILITIES & FUND BALANCE	\$ 17,872	\$ 1,780	\$ 5,458	\$ 13,761	\$ 74,363	\$ 44,634

See Accompanying Notes to Financial Statements

COUNTY OF GREENE
Combining Balance Sheet
Other Governmental Funds
December 31, 2005

	Probation DUI	Community Service	Clerk of Courts Automation	Prothonatary Automation	Adoption Counseling	RI Fund- County
ASSETS						
Cash	\$ 5,601	\$ 14,742	\$ 6,463	\$ 7,881	\$ 688	\$ 36,737
Investments	-	-	-	-	-	-
Due From Other Funds	1,290	318	193	435	-	932
Due From Other Governments	-	-	-	-	-	-
Taxes Receivable	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-
Fixed Assets	-	-	-	-	-	-
Provision for Debt	-	-	-	-	-	-
TOTAL ASSETS	\$ 6,891	\$ 15,060	\$ 6,656	\$ 8,316	\$ 688	\$ 37,669
LIABILITIES						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Liabilities and Withholdings	-	-	-	-	-	-
Due To Other Funds	-	616	-	-	-	-
Due To Other Governments	-	-	-	-	-	-
Deferred Revenues	-	-	-	-	-	-
Bonds/Notes Payable	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 616	\$ -	\$ -	\$ -	\$ -
FUND BALANCES						
Reserved Fund Balance	\$ 6,891	\$ 14,444	\$ 6,656	\$ 8,316	\$ 688	\$ 37,669
Reserved Fund Balance for Encumbrances	-	-	-	-	-	-
Invest in Gen Fixed Assets	-	-	-	-	-	-
Contributions in Aid of Const.	-	-	-	-	-	-
Retained Earnings	-	-	-	-	-	-
Unreserved Fund Balance	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 6,891	\$ 14,444	\$ 6,656	\$ 8,316	\$ 688	\$ 37,669
TOTAL LIABILITIES & FUND BALANCE	\$ 6,891	\$ 15,060	\$ 6,656	\$ 8,316	\$ 688	\$ 37,669

See Accompanying Notes to Financial Statements

COUNTY OF GREENE
Combining Balance Sheet
Other Governmental Funds
December 31, 2005

<u>ASSETS</u>	RI Fund- R&R	Conservation District	Community Development	Child Support Enforcement	911 & HAZMAT	Liquid Fuels
Cash	\$ 20,008	\$ 312,747	\$ 84,497	\$ 58,048	\$ 315,873	\$ 79,863
Investments	-	-	-	-	-	-
Due From Other Funds	1,398	-	-	-	7,500	-
Due From Other Governments	-	37,513	-	77,758	-	-
Taxes Receivable	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	33,926	-
Other Assets	-	-	-	-	-	-
Fixed Assets	-	-	-	-	-	-
Provision for Debt	-	-	-	-	-	-
TOTAL ASSETS	\$ 21,406	\$ 350,260	\$ 84,497	\$ 135,806	\$ 357,299	\$ 79,863
<u>LIABILITIES</u>						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 81,462	\$ 51,705
Accrued Liabilities and Withholdings	-	-	-	-	-	-
Due To Other Funds	-	8,586	-	132,042	119,482	87
Due To Other Governments	-	-	-	-	-	-
Deferred Revenues	-	160,153	84,497	3,764	9,028	-
Bonds/Notes Payable	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 168,739	\$ 84,497	\$ 135,806	\$ 209,972	\$ 51,792
<u>FUND BALANCES</u>						
Reserved Fund Balance	\$ 21,406	\$ 181,521	\$ -	\$ -	\$ 147,327	\$ 28,071
Reserved Fund Balance for Encumbrances	-	-	-	-	-	-
Invest in Gen Fixed Assets	-	-	-	-	-	-
Contributions in Aid of Const.	-	-	-	-	-	-
Retained Earnings	-	-	-	-	-	-
Unreserved Fund Balance	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 21,406	\$ 181,521	\$ -	\$ -	\$ 147,327	\$ 28,071
TOTAL LIABILITIES & FUND BALANCE	\$ 21,406	\$ 350,260	\$ 84,497	\$ 135,806	\$ 357,299	\$ 79,863

See Accompanying Notes to Financial Statements

COUNTY OF GREENE
Combining Balance Sheet
Other Governmental Funds
December 31, 2005

ASSETS	Tourism	Library System	Fair Board	BHS D&A	Debt Service	Capital Projects	Totals
Cash	\$ 53,627	\$ 24,398	\$ 204,758	\$ 147,056	\$ 391,596	\$ -	\$ 1,910,988
Investments	-	-	-	-	-	-	-
Due From Other Funds	-	-	35	17,993	-	-	36,150
Due From Other Governments	-	-	-	-	-	-	120,678
Taxes Receivable	4,231	4,691	-	-	36,648	-	45,570
Accounts Receivable	-	-	-	175	-	-	34,101
Other Assets	-	-	2,165	-	195,908	241,269	439,342
Fixed Assets	-	-	-	-	-	-	-
Provision for Debt	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 57,858	\$ 29,089	\$ 206,958	\$ 165,224	\$ 624,152	\$ 241,269	\$ 2,586,829
LIABILITIES							
Accounts Payable	\$ -	\$ 6,000	\$ -	\$ 26,386	\$ -	\$ -	\$ 165,553
Accrued Liabilities and Withholdings	-	-	-	-	-	-	-
Due To Other Funds	15,881	-	11	33,276	50,000	241,269	606,707
Due To Other Governments	-	-	-	59,313	-	-	59,313
Deferred Revenues	-	-	88,001	46,249	-	-	405,453
Bonds/Notes Payable	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 15,881	\$ 6,000	\$ 88,012	\$ 165,224	\$ 50,000	\$ 241,269	\$ 1,237,026
FUND BALANCES							
Reserved Fund Balance	\$ 41,977	\$ 23,089	\$ 118,946	\$ -	\$ -	\$ -	\$ 775,651
Reserved Fund Balance for Encumbrances	-	-	-	-	-	-	-
Invest in Gen Fixed Assets	-	-	-	-	-	-	-
Contributions in Aid of Const.	-	-	-	-	-	-	-
Retained Earnings	-	-	-	-	-	-	-
Unreserved Fund Balance	-	-	-	-	574,152	-	574,152
TOTAL FUND BALANCE	\$ 41,977	\$ 23,089	\$ 118,946	\$ -	\$ 574,152	\$ -	\$ 1,349,803
TOTAL LIABILITIES & FUND BALANCE	\$ 57,858	\$ 29,089	\$ 206,958	\$ 165,224	\$ 624,152	\$ 241,269	\$ 2,586,829

See Accompanying Notes to Financial Statements

COUNTY OF GREENE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Other Governmental Funds
For the Year Ended December 31, 2005

REVENUES	Law Library	Slater Poor Fund	Election Grant Fund	DA Grant Fund	Affordable Housing Trust	Probation Supervision
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-	-
State	-	-	-	838	-	-
Local	-	-	-	-	-	-
Combined	-	-	-	-	-	-
Charges for Services	4,216	-	-	-	29,870	65,850
Interes/Rental Income	120	69	-	216	852	97
Donations	-	-	-	-	-	-
TOTAL REVENUES	\$ 4,336	\$ 69	\$ -	\$ 1,054	\$ 30,722	\$ 65,947

EXPENDITURES	Administration	Public Safety	Public Works	Human Services	Culture and Recreation
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial	24,229	-	-	-	-
Corrections	-	-	-	-	-
EMA/911	-	-	-	-	-
Highways & Bridges	-	-	-	-	-
Airport	-	-	-	-	-
Drug and Alcohol	-	-	-	-	-
Economic Opp/Employ	-	-	-	-	-
Mental Health/Retardation	-	-	-	-	-
Other Human Services	-	1,000	-	-	-
Parks & Recreation	-	-	-	-	-
Libraries	-	-	-	-	-
Other Culture & Recreation	-	-	-	-	-

COUNTY OF GREENE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Other Governmental Funds
For the Year Ended December 31, 2005

Community	Conservation/Nat Resources	-	-	-	-	-	-	-	-
Economic Develop.	Housing/Comm. Development	-	-	-	-	-	-	-	-
	Tourist Promotion	-	-	-	-	-	-	-	-
Debt Service	Debt Interest	-	-	-	-	-	-	-	-
	Fiscal Agent's Fees	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES	\$ 24,229	\$ 1,000	\$ -	\$ -	\$ 1,054	\$ -	\$ -	\$ -
	Transfers in	\$ 21,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Debt Proceeds	-	-	-	-	-	-	-	-
	Other Sources	-	-	-	-	-	-	-	-
	Transfers out	-	-	-	-	-	-	-	(58,000)
	Debt Principal Payment	-	-	-	-	-	-	-	-
	Other Uses	-	-	-	-	-	-	-	-
	TOTAL OTHER FINANCING SOURCES (USES)	\$ 21,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (58,000)
	EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	\$ 1,607	\$ (931)	\$ -	\$ -	\$ 30,722	\$ -	\$ 7,947	\$ 7,947
	Fund Balance Beginning Of Year	\$ 16,265	\$ 2,711	\$ -	\$ -	\$ 43,641	\$ -	\$ 36,687	\$ 36,687
	Prior Period Adjustments	-	-	-	-	-	-	-	-
	Fund Balance End Of Year	\$ 17,872	\$ 1,780	\$ -	\$ -	\$ 74,363	\$ -	\$ 44,634	\$ 44,634

See Accompanying Notes to Financial Statements

COUNTY OF GREENE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Other Governmental Funds
For the Year Ended December 31, 2005

	Probation DUI	Community Service	Clerk of Courts Automation	Prothonotary Automation	Adoption Counseling	RI Fund- County
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Local	-	-	-	-	-	-
Combined	-	-	-	-	-	-
Charges for Services	15,232	6,300	4,002	3,705	225	11,426
Interes/Rental Income	430	211	38	65	8	275
Donations	-	-	-	-	-	-
TOTAL REVENUES	\$ 15,662	\$ 6,511	\$ 4,040	\$ 3,770	\$ 233	\$ 11,701

	General Government	Judicial	Corrections EMA/911	Highways & Bridges Airport	Drug and Alcohol Economic Opp/Employ Mental Health/Retardation Other Human Services	Parks & Recreation Libraries Other Culture & Recreation
EXPENDITURES						
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	24,044	1,728	4,217	4,420	11,117	
Public Works	-	-	-	-	-	-
Human Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-

COUNTY OF GREENE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Other Governmental Funds
For the Year Ended December 31, 2005

Community Economic Develop.	Conservation/Nat Resources	-	-	-	-	-	-	-	-
	Housing/Comm. Development	-	-	-	-	-	-	-	-
	Tourist Promotion	-	-	-	-	-	-	-	-
Debt Service	Debt Interest	-	-	-	-	-	-	-	-
	Fiscal Agent's Fees	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES	\$ 24,044	\$ 4,217	\$ 1,728	\$ 4,420	\$ -	\$ -	\$ -	\$ 11,117
	Transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Debt Proceeds	-	-	-	-	-	-	-	-
	Other Sources Assets/Pr.Pd. Reim.	-	-	-	-	-	-	-	-
	Transfers out	-	-	-	-	-	-	-	-
	Debt Principal Payment	-	-	-	-	-	-	-	-
	Other Uses	-	-	-	-	-	-	-	-
	TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	\$ (8,382)	\$ 2,294	\$ 2,312	\$ (650)	\$ 233	\$ 584	\$ 37,085	\$ 37,669
	Fund Balance Beginning Of Year	\$ 15,273	\$ 12,150	\$ 4,344	\$ 8,966	\$ 455	\$ 455	\$ 37,085	\$ 37,669
	Prior Period Adjustments	-	-	-	-	-	-	-	-
	Fund Balance End Of Year	\$ 6,891	\$ 14,444	\$ 6,656	\$ 8,316	\$ 688	\$ 688	\$ 37,669	\$ 37,669

See Accompanying Notes to Financial Statements

COUNTY OF GREENE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Other Governmental Funds
For the Year Ended December 31, 2005

	Tourism	Library System	Fair Board	BHS D&A	Debt Service	Capital Projects	Totals
REVENUES							
Taxes	\$ 65,758	\$ 78,524	\$ -	\$ -	\$ 763,461	\$ -	\$ 907,743
Federal	-	-	-	132,083	-	-	1,534,909
State	14,603	186,631	77,900	362,676	-	-	2,166,371
Local	-	-	-	-	-	-	24,980
Combined	-	12,803	-	-	-	-	257,975
Charges for Services	23,418	-	200,246	38,238	-	-	815,776
Interes/Rental Income	1,308	20,241	14,902	3,742	11,673	103	61,706
Donations	-	-	-	-	-	-	775
TOTAL REVENUES	\$ 105,087	\$ 298,199	\$ 293,048	\$ 536,739	\$ 775,134	\$ 103	\$ 5,770,235

EXPENDITURES							
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,711	\$ 1,711
Public Safety	-	-	-	-	-	-	659,532
Public Works	-	-	-	-	-	-	4,217
Human Services	-	-	-	-	-	-	520,991
Culture and Recreation	-	-	285,883	-	-	-	1,358,558
	-	299,028	-	575,670	-	-	575,670
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	1,000
	-	-	285,883	-	-	-	285,883
	-	-	-	-	-	-	299,028
	-	-	-	-	-	-	-

COUNTY OF GREENE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Other Governmental Funds
For the Year Ended December 31, 2005

Community Economic Develop.	Conservation/Nat Resources	-	-	-	262,652
	Housing/Comm. Development	-	-	-	791,593
	Tourist Promotion	120,618	-	-	120,618
	Debt Interest	-	-	374,690	374,690
	Fiscal Agent's Fees	-	-	-	-
	TOTAL EXPENDITURES	\$ 120,618	\$ 299,028	\$ 374,690	\$ 5,281,123
		\$ 120,618	\$ 285,883	\$ 575,670	\$ 1,711
		\$ 120,618	\$ 285,883	\$ 374,690	\$ 5,281,123
	Debt Service				
	Transfers in	\$ -	\$ -	\$ 43,431	\$ 140,849
	Debt Proceeds	-	-	-	-
	Other Sources Assets/Pr.Pd. Reim.	-	-	-	-
	Transfers out	(13,179)	-	(4,500)	(152,040)
	Debt Principal Payment	-	-	(415,000)	(415,000)
	Other Uses	-	-	-	-
	TOTAL OTHER FINANCING SOURCES (USES)	\$ (13,179)	\$ -	\$ 38,931	\$ (426,191)
		\$ (13,179)	\$ -	\$ (415,000)	\$ (426,191)
	EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	\$ (28,710)	\$ (829)	\$ (14,556)	\$ (1,608)
	Fund Balance Beginning Of Year	\$ 70,687	\$ 23,918	\$ 588,708	\$ 1,286,881
	Prior Period Adjustments	-	-	-	-
	Fund Balance End Of Year	\$ 41,977	\$ 23,089	\$ 574,152	\$ 1,349,802
		\$ 41,977	\$ 23,089	\$ 574,152	\$ 1,349,802

See Accompanying Notes to Financial Statements



Reports Required By
OMB Circular A-133

MILINOVICH & Co., INC.

CERTIFIED PUBLIC ACCOUNTANTS

101 NORTH WOODLAND AVENUE

WAYNESBURG, PENNSYLVANIA 15370-1732

TELEPHONE: (724)-852-1500



REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

BOARD OF COMMISSIONERS
COUNTY OF GREENE
WAYNESBURG, PENNSYLVANIA

We have audited the financial statements of the governmental activities, the business type activities (if applicable), the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the COUNTY OF GREENE, WAYNESBURG, PENNSYLVANIA as of and for the year ended December 31, 2005, which collectively comprise the COUNTY OF GREENE'S basic financial statements and have issued our report thereon dated September 22, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the COUNTY OF GREENE'S internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their

September 22, 2006

15 - 1

Waynesburg, PA

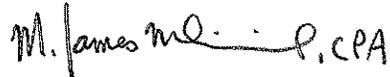
assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the COUNTY OF GREENE'S financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the determination of amounts in the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended for the information and use of the County's management, and Federal and state awarding agencies and pass-through entities including the Pennsylvania Department of Public Welfare and is not intended to be and should not be used by anyone other than these specified parties.

MILINOVICH & Co., INC.
CERTIFIED PUBLIC ACCOUNTANTS



M. James Milinovich, CPA
Governmental Audit Director

SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
 COUNTY OF GREENE, PENNSYLVANIA
 FOR THE YEAR ENDED DECEMBER 31, 2005

Dept	CEEA	PROG NO	FY	NAME	BEG BAL	RECEIPTS	REFUNDS	REVENUE	EXPEND	END BAL
FEDERAL EMERGENCY MANAGEMENT ADMINISTRATION (FEMA)										
Passed Through the PA Emergency Management Agency (PEMA)										
	83.552	7023902999-3116611000-T25108000000-660030	2002	Pre-Disaster Mitigation Grant	16,447	0	(16,447)	0	0	0
	83.564	FEMA/PEMA	2004	CERT Grant	0	0	0	0	0	0
					16,447	0	(16,447)	0	0	0
				TOTAL FEDERAL EMERGENCY MANAGEMENT ADMINISTRATION (FEMA)						
U.S. DEPARTMENT OF EDUCATION (US DOE)										
Passed Through the PA Department of Public Welfare (PA DPW)										
	84.181	7017004000 2139301990 6600300 G2342191	2004/05	Infants & Toddlers with Disabilities	(451)	23,175	0	15,049	15,049	7,675
	84.181	7017005000 2183031990 6600300 G24421916000	2005/06	Infants & Toddlers with Disabilities	0	7,675	0	15,657	15,657	(7,982)
	84.186	ME-450	2003/04	Drug Free School	161	0	(161)	0	0	0
	84.186	ME-450	2004/05	Drug Free School	375	0	(375)	0	0	0
					85	30,850	(636)	30,706	30,706	(307)
				TOTAL U.S. DEPARTMENT OF EDUCATION (US DOE)						
U.S. DEPARTMENT OF HOMELAND SECURITY (US DHS)										
Passed Through the PA Emergency Management Agency (PEMA)										
	97.004	EMA	2005	Emergency Management Performance Grant	0	0	0	5,500	5,500	(5,500)
	97.036	FEMA-1557-08-PA-059-99059-0	2004	Public Assistance Program for Tropical Dep	0	98	0	98	98	0
	97.067	EMA	2004	Emergency Management Performance Grant	(5,965)	6,253	0	5,283	5,283	(4,995)
	97.067	EMA	2005	Emergency Management Performance Grant	0	11,245	0	17,184	17,184	(5,939)
					(5,965)	17,596	0	28,065	28,065	(16,834)
				TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY (US DHS)						
U.S. DEPARTMENT OF JUSTICE (US DOJ)										
Passed Through the PA Commission on Crime and Delinquency (PCCD)										
	16.575	2002-ds-16-12418-2	2002	Indigent Juvenile Public Defender	0	10,133	0	10,133	10,133	0
	16.575	VF-05-14732-14348	2004	Crime Victim Assistance	0	12,978	0	12,978	12,978	0
	16.575	VF-05-15585	2005	Crime Victim Assistance	0	12,203	0	13,814	13,814	(1,611)
	16.579	Project # 2002-DS-13-14278 & 13157	2004/05	BYRNE Formula Grant Program	(17,691)	6,020	11,671	0	0	0
	16.579	SHERIFF	2005	BYRNE Formula Grant	0	15,000	0	1,099	1,099	13,901
	16.588	2002/2003-VA-06-013373	2002/03	Violence Against Women Formula Grant	0	7,468	0	7,468	7,468	0
	16.588	2003/2004-VA-06-14466	2004/05	Violence Against Women Formula Grant	(77,893)	82,336	0	4,443	4,443	0
	16.588	2004/2005-VA-06-15743	2004/05	Violence Against Women Formula Grant	0	23,435	0	101,108	101,108	(77,673)
					(95,584)	169,573	(11,671)	151,043	151,043	(69,363)
				TOTAL U.S. DEPARTMENT OF JUSTICE (US DOJ)						
U.S. DEPARTMENT OF TRANSPORTATION (US DOT)										
Passed Through the PA Department of Transportation (PENN DOT)										
	20.513	62T179PA-16-29-19-01 PA-16-0029-19	2003/04	Section 5310 Program	(18,200)	18,200	0	0	0	0
	20.513	Project # PA 16-030-16	2004/05	Section 5310 Program	0	72,000	0	0	0	72,000
					(18,200)	90,200	0	0	0	72,000
				TOTAL U.S. DEPARTMENT OF TRANSPORTATION (US DOT)						

The accompanying Notes to the Schedules of Expenditure of Federal and PA DPW Pass-through Awards is an integral part of this schedule

**SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
COUNTY OF GREENE, PENNSYLVANIA
FOR THE YEAR ENDED DECEMBER 31, 2005**

Dept	GEDA	PROG NO	F/Y	NAME	BEG BAL	RECEIPTS	<REFUNDS>	REVENUE	EXPEND	END BAL
U.S. ENVIRONMENTAL PROTECTION AGENCY (US EPA)										
Passed Through the PA Department of Agriculture (DA/DOAL)										
66.460	001-035-762-03-7-3900-06201-631	2003	2004	Nonpoint Source Implementation Grants	0	0	0	0	0	0
66.460	001-035-762-04-7-3900-06201-631	2004	2004	Nonpoint Source Implementation Grants	(14,326)	14,326	0	0	0	0
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY (US EPA)					(14,326)	14,326	0	0	0	0
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES (US HHS)										
Passed Through the PA Department of Public Welfare (PA DPW)										
93.003	001-021-802-01-7-1500-22002-631	2002/03	2003/04	Public Health & Social Services Emergency F	795	0	(795)	0	0	0
93.556	001-021-978-02-7-1900	2003/04	2004/05	Promoting Safe and Stable Families	(20,623)	0	20,623	0	0	0
93.556	001-021-978-02-7-1900	2004/05	2005/06	Promoting Safe and Stable Families	(37,305)	198,397	0	161,092	161,092	0
93.558	001-021-978-02-7-1900	2005/06	2003/04	Promoting Safe and Stable Families	5,417	0	(5,417)	25,139	25,139	(25,139)
93.558	001-021-986-03-7-1600-631	2003/04	2004/05	Temporary Assistance for Needy Families	0	0	0	0	0	0
93.558	001-21-986-03-7-1600-631	2004/05	2005/06	Temporary Assistance for Needy Families	(73,394)	141,827	0	68,433	68,433	0
93.558	001-21-986-04-7-1600-631	2004/05	2004/05	Temporary Assistance for Needy Families	0	0	0	48,921	48,921	0
93.558	001-21-986-05-7-1600-631	2005/06	2004/05	Temporary Assistance for Needy Families	0	14,646	0	0	0	(14,646)
93.558	7012104000 2150101990 66003000 G24375268212	2004/05	2004/05	Maximizing Participation Project	0	8,215	0	22,861	22,861	(14,646)
93.558	7012104000 2150101990 66003000 G25375268212	2004/05	2005/06	Maximizing Participation Project	0	8,215	0	0	0	8,215
93.558	7012105000 2150101990 66003000 G25375268212	2005/06	2005/06	Maximizing Participation Project	0	8,216	0	0	0	8,216
93.558	7012105000 2150101990 66003000 G26375268212	2005/06	2004	Maximizing Participation Project	0	5,994	0	5,994	5,994	0
93.558	ME: 281630	2004	2003/04	Temporary Assistance for Needy Families	0	0	0	0	0	0
93.558	PENN FREE DRUG & ALCOHOL	2003/04	2004	PENN FREE	0	0	0	0	0	0
93.563	001-021-684-6-1140-20211-632	2004	2005	Child Support Enforcement - Incentive	(11,501)	11,501	0	0	0	0
93.563	001-021-684-6-1140-20211-632	2005	2001	Child Support Enforcement	0	36,126	0	36,126	36,126	0
93.563	N/A	2001	2004	Child Support Enforcement	91,562	118,719	0	87,798	87,798	3,764
93.563	Title IV-D	2004	2005	Child Support Enforcement	(118,719)	0	0	0	0	0
93.575	Title IV-D	2005	2003/04	Child Support Enforcement	0	351,436	0	429,194	429,194	(77,758)
93.575	001-021-03-7	2003/04	2004/05	Child Care and Development Block Grant	30	0	{30}	0	0	0
93.575	CCRD	2004/05	2004/05	Child Care and Development Block Grant	4,321	0	0	4,321	4,321	0
93.575	G25218217510 7019605000 2110101990 66003000	2004/05	2005/06	Child Care and Development Block Grant	18,804	49,658	0	68,462	68,462	(0)
93.575	G25218217510 7019605000 2112101990 66003000	2005/06	2003/04	Child Care and Development Block Grant	0	78,641	0	78,641	78,641	0
93.590	001-021-066-022-1-1900	2003/04	2004/05	Community-Based Family Resource & Supp	(758)	0	758	0	0	0
93.590	001-021-066-022-1-1900	2004/05	2005/06	Community-Based Family Resource & Supp	(3,674)	29,847	0	26,173	26,173	0
93.590	001-021-066-022-1-1900	2005/06	2005/06	Community-Based Family Resource & Supp	(0)	0	0	1,304	1,304	(1,304)
93.596	G2521981704 7019905000 2160101990 66003000	2005/06	2004/05	Child Care Mandatory & Matching Funds	0	103,613	0	103,613	103,613	0
93.596	G253619800301 7019905000 2160101990 66003000	2004/05	2003/04	Child Care Mandatory & Matching Funds	11,583	259,706	0	271,289	271,289	0
93.645	001-021-774-03-7-1600-29368-631	2003/04	2004/05	Child Welfare Services-Title IV-B	0	0	0	0	0	0
93.645	6600300 2160101990 7015505000 G25597936800	2005/06	2004/05	Child Welfare Services-Title IV-B	0	17,666	0	17,666	17,666	0
93.645	6600300 2160101990 7015 504000 G25597936800	2004/05	2004/05	Child Welfare Services-Title IV-B	0	17,667	0	17,667	17,667	0
93.645	701550400021601019906600300G245497936800	2004/05	2003/04	Child Welfare Services-Title IV-B	0	0	0	0	0	0
93.658	001-021-776-03-1-1600-09174-631	2003/04	2004/05	Foster Care-Title IV-E	1,368	0	(1,368)	0	0	0
93.658	001-021-776-04-1-1600-09174-631	2004/05	2005/06	Foster Care-Title IV-E	(207,693)	626,485	(24,445)	394,347	394,347	0
93.658	001-021-776-05-1-1600-09174-631	2005/06	2002/03	Foster Care-Title IV-E	0	0	8,357	337,897	337,897	(329,540)
93.658	AFCARS/PACWIS	2002/03		AFCARS/PACWIS	(333)	0	333	0	0	0

The accompanying Notes to the Schedules of Expenditure of Federal and PA DPW Pass-through Awards is an integral part of this schedule

**SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
COUNTY OF GREENE, PENNSYLVANIA
FOR THE YEAR ENDED DECEMBER 31, 2005**

Dept	CFDA	PROG NO	FY	NAME	BEG BAL	RECEIPTS	<REFUNDS>	REVENUE	EXPEND	END BAL
93.658		JFO-070104093004	2004	Juvenile Probation Grant	0	34,438	0	34,438	34,438	0
93.658		JFO-070104093004	2005	Juvenile Probation Grant	0	81,590	0	116,129	116,129	(34,539)
93.659		001-021-776-01-1-1600-09174-631	2001/02	Adoption Assistance-Title IV-E	0	0	0	0	0	0
93.659		001-021-776-03-1-1600-09174-631	2003/04	Adoption Assistance-Title IV-E	(2,226)	0	2,226	0	0	0
93.659		001-021-776-04-1-1600-09174-631	2004/05	Adoption Assistance-Title IV-E	(40,885)	0	40,885	0	0	0
93.667		001-021-779-03-7-1600-09640-631	2003/04	Social Services Block Grant-Title XX	0	0	0	0	0	0
93.667		001-021-933-03-7-1300-29651-631	2003/04	Social Services Block Grant-Title XX	6,819	0	0	0	0	6,819
93.667		6600300 2160101990 7015905000 G25250964000	2005/06	Social Services Block Grant-Title XX	0	16,326	0	16,326	16,326	0
93.667		7013504000 2150101990 66003000 G23250963500	2004/05	Social Services Block Grant-Title XX	0	5,046	0	10,092	10,092	(5,046)
93.667		7013505000 2150101990 66003000 G25250963500	2005/06	Social Services Block Grant-Title XX	0	10,092	0	10,092	10,092	0
93.667		7015904000 2160101990 66003000 G24250964000	2004/05	Social Services Block Grant-Title XX	8,163	0	0	16,327	16,327	0
93.667		7017704000 2130101990 66003000 G33250965100	2004/05	Social Services Block Grant-Title XX	0	27,773	0	22,727	22,727	5,046
93.667		7017705000 2130101990 66003000 G25250965100	2005/06	Social Services Block Grant-Title XX	0	22,728	0	11,364	11,364	11,364
93.667		7017804000 2130101990 66003000 G33250965600	2004/05	Social Services Block Grant-Title XX	0	4,393	0	2,928	2,928	1,465
93.667		7017805000 2130101990 66003000 G25250965600	2005/06	Social Services Block Grant-Title XX	0	4,360	0	2,929	2,929	1,431
93.667		G25250965900 7015805000 2160101990 66003000	2004/05	Social Services Block Grant [SSBG]	6,729	69,776	0	76,505	76,505	0
93.667		G26250965900 7015805000 2160101990 66003000	2005/06	Social Services Block Grant [SSBG]	(0)	27,543	0	27,543	27,543	(0)
93.674		001-021-776-03-7-1600-09155-631	2003/04	Independent Living	0	0	0	0	0	0
93.674		6600300 2160101990 7015704000 G24420915500	2004/05	Independent Living	0	7,425	(7,425)	0	0	0
93.674		6600300 2160101990 7015704000 G25420915500	2004/05	Independent Living	0	3,712	(3,712)	0	0	0
93.674		6600300 2160101990 7015705000 G24420915500	2005/06	Independent Living	0	11,138	0	0	0	11,138
93.674		6600300 2160101990 7015705000 G25420915500	2005/06	Independent Living	0	7,425	(3,551)	1,975	1,975	1,899
93.674		7015704000 2160101990 66003000 G24420915500	2004/05	Independent Living	(14,122)	0	14,122	0	0	0
93.778		6600300 2190101900 7018504000 921000071200	2004/05	Medical Assistance Program [Medicaid]	(2,190)	160,913	0	158,723	158,723	0
93.778		6600300 2190101900 7018505000 921000073400	2005/06	Medical Assistance Program [Medicaid]	360,611	116,302	0	174,453	174,453	(58,151)
93.778		7017504000 2130101900 66003000 921000073400	2004/05	Medical Assistance Program [MEDICAID]	0	433,165	0	1,071,338	1,071,338	(277,562)
93.778		7017505000 2130101900 66003000 921000073400	2005/06	Medical Assistance Program [MEDICAID]	0	964,587	0	1,639,502	1,639,502	(674,915)
93.778		7018404000 2130101900 66003000 921000073600	2004/05	Medical Assistance Program [MEDICAID]	1,542	525,988	0	141,136	141,136	386,394
93.778		7018405000 2130101900 66003000 921000073600	2005/06	Medical Assistance Program [MEDICAID]	(20,506)	27,008	0	37,023	37,023	(10,015)
93.778		EH-MA FY04/05	2004/06	Medical Assistance Program [MEDICAID]	0	19,290	1,216	0	0	0
93.778		EH-MA FY05/06	2005/06	Medical Assistance Program [MEDICAID]	(1,364)	197	(197)	0	0	0
93.778		N/A	2002/03	Medical Assistance Program	1,599	1,269	95	0	0	0
93.778		N/A	2003/04	Medical Assistance Program	(3,271)	3,271	1,054	2,653	2,653	0
93.778		N/A	2004/05	Medical Assistance Program	0	2,467	(443)	0	0	0
93.778		TITLE XIX-MEDICAID ADMIN.	2005/06	Medical Assistance Program	(6,295)	25,578	0	2,024	2,024	6,832
93.778		TSM-MA FY04/05	2004/05	Medical Assistance Program [MEDICAID]	0	20,621	54	12,451	12,451	0
93.778		TSM-MA FY05/06	2005/06	Medical Assistance Program [MEDICAID]	(798)	177,029	798	20,675	20,675	0
93.958		7016704000 2150101990 66003000 G25237975900	2004/05	Community Mental Health Services Block Grant	0	116,749	0	177,029	177,029	0
93.958		7016705000 2150101990 66003000 G25237975900	2005/06	Community Mental Health Services Block Grant	(6,596)	0	6,596	41,617	41,617	75,132
93.959		ME-450	2003/04	Drug PVE Block Grant	(6,383)	75,747	0	69,364	69,364	0
93.959		ME-450	2004/05	Drug PVE Block Grant	0	22,180	0	19,806	19,806	2,374
93.959		ME-450	2005/06	Drug PVE Block Grant-Alcohol	0	25,700	0	19,806	19,806	5,894
93.959		ME-450	2005/06	Drug PVE Block Grant-Drug	0	25,700	0	19,806	19,806	5,894
TOTAL U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES (US HHS)					(59,294)	5,146,565	49,734	6,143,913	6,143,913	(1,006,908)

**SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
COUNTY OF GREENE, PENNSYLVANIA
FOR THE YEAR ENDED DECEMBER 31, 2005**

Dept	GFDA	PROG NO	FY	NAME	BEG BAL	RECEIPTS	<REFUNDS>	REVENUE	EXPEND	END BAL
U.S. DEPT OF HOUSING & URBAN DEVELOPMENT (US HUD):										
Passed Through the PA Department of Community & Economic Development (PA DCEDE)										
14.228	001-024-762-00-7-0020-20801-631		2000	Community Development Block Grant	79,812	0	0	79,812	79,812	0
14.228	C000003545		2003	Community Development Block Grant	0	198,593	0	198,593	198,593	0
14.228	C000007400		2004	Community Development Block Grant	0	500,000	0	500,000	500,000	0
14.228	ME: 21-762-0166		2001	Community Development Block Grant	(175)	0	175	0	0	0
14.228	ME: 22-762-0160		2002	Community Development Block Grant	25,435	0	(175)	13,188	13,188	12,072
14.239	139-024-190-01-1-0020-20781-631		2001	HUD-HOME Grant Program	0	52,255	0	52,255	52,255	0
TOTAL U.S. DEPT OF HOUSING & URBAN DEVELOPMENT (US HUD):					105,072	750,848	0	843,848	843,848	12,072
U.S. DEPT OF AGRICULTURE (USDA):										
Passed Through the PA Department of Agriculture (PA DOA)										
10.568	CN: 4100002411 FY 03-04		2003/04	Emergency Food Assistance Program - Adm	(1,807)	0	1,807	0	0	0
10.569	CN: 4100002411 FY 03-04		2003/04	Emergency Food Assistance Program - Prog	(0)	1,807	0	1,807	1,807	(0)
10.569	CN: 4100002411 FY 04-05		2004/05	Emergency Food Assistance Program - Prog	0	6,851	0	6,851	6,851	0
TOTAL U.S. DEPT OF AGRICULTURE (USDA):					(1,807)	8,658	1,807	8,658	8,658	0
FEDERAL GRAND TOTALS:					(73,572)	6,228,616	46,229	7,206,233	7,206,233	(1,004,960)

**SCHEDULE OF PA DPW FEDERAL AND STATE EXPENDITURES (ONLY)
COUNTY OF GREENE, PENNSYLVANIA
FOR THE YEAR ENDED DECEMBER 31, 2005**

CFDA	PROGRAM	FY	NAME	BEG BAL	RECEIPTS	REVENUE	EXPEND	END BAL	DPW #	FEDERAL	STATE
93.563	001-021-684-6-1140-20211-432	2004	Child Support Enforcement - Incentive	(11,501)	11,501	0	0	0	0	0	0
93.563	001-021-684-6-1140-20211-432	2005	Child Support Enforcement - Incentive	0	36,126	36,126	36,126	0	0	36,126	0
93.563	Title IV-D	2001	Child Support Enforcement	91,562	0	87,798	87,798	3,764	01	87,798	0
93.563	Title IV-D	2004	Child Support Enforcement	(118,719)	118,719	0	0	0	01	0	0
93.563	Title IV-D	2005	Child Support Enforcement	0	351,436	429,194	429,194	(77,758)	01	429,194	0
PA DPW	66040002160101906060400921000072100	2004/05	PA DPW Act-148	(38,658)	537,892	535,118	535,118	(2,540)	01 Total	533,118	0
PA DPW	102660300216010190606000921000072100	2003/04	PA DPW Act-148	(274,872)	784,839	679,453	679,453	(156,405)	02	0	679,453
PA DPW	001-021-187-02-1-1600-01857-432	2002/03	PA DPW Act-148	(31,249)	0	0	0	0	02	0	0
93.645	001-021-187-09-1-1600-01857-432	1999/00	PA DPW Act-148	273	0	(273)	0	0	02	0	0
93.659	001-021-174-03-7-1600-23968-631	2003/04	Child Welfare Services-Title IV-B	(9,863)	0	9,863	0	0	02	0	0
93.658	001-021-176-01-1-1600-09174-631	2001/02	Adoption Assistance-Title IV-E	0	0	0	0	0	02	0	0
93.659	001-021-176-03-1-1600-09174-631	2003/04	Foster Care-Title IV-E	1,368	0	(1,368)	0	0	02	0	0
93.674	001-021-176-03-7-1600-09155-631	2003/04	Adoption Assistance-Title IV-E	(2,226)	0	2,226	0	0	02	0	0
93.658	001-021-176-04-1-1600-09174-631	2003/04	Foster Care-Title IV-E	0	0	0	0	0	02	0	0
93.659	001-021-176-04-1-1600-09174-631	2004/05	Adoption Assistance-Title IV-E	(207,693)	626,485	394,347	394,347	0	02	394,347	0
93.667	001-021-176-05-1-1600-09174-631	2003/04	Foster Care-Title IV-E	(40,885)	0	40,885	0	0	02	0	0
93.558	001-21-986-03-7-1600-631	2003/04	Temporary Assistance for Needy Families	0	0	0	0	0	02	0	0
93.558	001-21-986-04-7-1600-631	2003/04	Temporary Assistance for Needy Families	(73,394)	141,827	0	0	(329,540)	02	337,897	0
93.645	66003002160101900701550500025597936800	2004/05	Child Welfare Services-Title IV-B	0	0	68,433	68,433	0	02	0	0
93.674	66003002160101900701570400024420915500	2004/05	Child Welfare Services-Title IV-B	0	17,666	48,921	48,921	(48,921)	02	68,433	0
93.674	66003002160101900701570400024420915500	2004/05	Independent Living	0	17,667	17,666	17,666	0	02	48,921	0
93.674	66003002160101900701570500024420915500	2004/05	Independent Living	0	7,425	(7,425)	17,667	0	02	17,666	0
93.667	66003002160101900701570500024420915500	2005/06	Independent Living	0	3,712	(3,712)	0	0	02	17,667	0
93.667	66003002160101900701570500024420915500	2005/06	Independent Living	0	11,138	0	0	11,138	02	0	0
93.667	66003002160101900701570500024420915500	2005/06	Independent Living	0	7,425	(3,551)	0	0	02	0	0
93.667	66003002160101900701570500024420915500	2005/06	Independent Living	0	16,326	1,975	1,975	1,975	02	1,975	0
93.667	66003002160101900701570500024420915500	2005/06	Independent Living	0	274,904	477,367	477,367	(197,752)	02	16,326	0
93.667	66003002160101900701570500024420915500	2005/06	Independent Living	0	4,710	0	0	4,710	02	0	477,367
93.667	66003002160101900701570500024420915500	2005/06	Independent Living	0	2,356	0	0	2,356	02	0	0
93.667	66003002160101900701570500024420915500	2005/06	Independent Living	0	2,356	0	0	2,356	02	0	0
93.667	66003002160101900701570500024420915500	2005/06	Independent Living	(14,122)	0	14,122	0	0	02	0	0
93.667	66003002160101900701570500024420915500	2005/06	Independent Living	8,164	0	16,327	16,327	0	02	16,327	0
93.667	66003002160101900701570500024420915500	2005/06	Independent Living	(333)	0	333	0	0	02	0	0
93.667	66003002160101900701570500024420915500	2005/06	Independent Living	(1,364)	1,269	95	0	0	02	0	0
93.667	66003002160101900701570500024420915500	2005/06	Independent Living	1,599	0	1,054	0	0	02	0	0
93.667	66003002160101900701570500024420915500	2005/06	Independent Living	(3,271)	3,271	0	2,653	0	02	2,653	0
93.667	66003002160101900701570500024420915500	2005/06	Independent Living	0	2,467	2,024	2,024	0	02	0	0
93.667	66003002160101900701570500024420915500	2005/06	Independent Living	(67,869)	(67,869)	88,755	2,081,056	(240,159)	02 Total	924,236	1,156,820
93.778	660040021601019001026605000921000071200	2004/05	Medical Assistance Program [Medicaid]	(2,190)	160,913	158,723	158,723	0	04	158,723	0
93.778	660040021601019001026605000921000071200	2005/06	Medical Assistance Program [Medicaid]	0	116,302	174,453	174,453	(58,151)	04	174,453	0
93.778	660040021601019001026605000921000071200	2004/05	Medical Assistance Program [Medicaid]	(8,606)	180,582	171,976	171,976	0	04	171,976	0
93.778	660040021601019001026605000921000071200	2005/06	Medical Assistance Program [Medicaid]	0	132,791	199,187	199,187	(66,396)	04	199,187	0
93.778	660040021601019001026605000921000071200	2004/05	Medical Assistance Program [Medicaid]	(10,736)	590,588	704,339	704,339	(124,447)	04 Total	333,176	371,163
93.778	660040021601019001026605000921000071200	2005/06	Medical Assistance Program [Medicaid]	60,530	95,312	155,842	155,842	0	09	155,842	0
93.778	660040021601019001026605000921000071200	2005/06	Medical Assistance Program [Medicaid]	0	89,538	89,538	89,538	0	09	89,538	0
93.778	660040021601019001026605000921000071200	2005/06	Medical Assistance Program [Medicaid]	60,530	184,850	245,380	245,380	0	09 Total	0	89,538
93.778	660040021601019001026605000921000071200	2003/04	Child Care and Development Block Grant	30	0	(30)	0	0	17	0	0
93.590	001-021-666-022-1-1900	2004/05	Community-Based Family Resource & Supp	(758)	0	758	0	0	17	0	0
93.590	001-021-666-022-1-1900	2005/06	Community-Based Family Resource & Supp	(3,674)	29,847	26,173	26,173	0	17	26,173	0
93.556	001-021-666-022-1-1900	2003/04	Community-Based Family Resource & Supp	(0)	0	1,304	1,304	(1,304)	17	1,304	0
93.556	001-021-978-02-7-1900	2003/04	Promoting Safe and Stable Families	(20,623)	0	20,623	0	0	17	0	0

The accompanying Notes to the Schedules of Expenditures of Federal and PA DPW Pass-through Awards is an integral part of this schedule

**SCHEDULE OF PA DPW FEDERAL AND STATE EXPENDITURES (ONLY)
COUNTY OF GREENE, PENNSYLVANIA
FOR THE YEAR ENDED DECEMBER 31, 2005**

CFDA	PROG NO	FY	NAME	BEG BAL	RECEIPTS	<REFUNDS>	REVENUE	EXPEND	END BAL	DPW#	FEDERAL	STATE
93.556	001-021-978-027-1900	2004/05	Promoting Safe and Stable Families	(37,305)	198,397	0	161,092	161,092	0	17	161,092	0
93.556	001-021-978-027-1900	2005/06	Promoting Safe and Stable Families	0	0	0	25,139	25,139	(25,139)	17	25,139	0
93.575	001-021-978-027-1900	2004/05	Child Care and Development Block Grant	4,321	0	0	4,321	4,321	0	17	4,321	0
93.575	001-021-978-027-1900	2004/05	Child Care and Development Block Grant	18,804	49,658	0	68,462	68,462	(0)	17	68,462	0
93.575	001-021-978-027-1900	2004/05	Child Care and Development Block Grant	24,651	78,641	0	78,641	78,641	0	17	78,641	0
93.596	001-021-978-027-1900	2004/05	Child Care and Development Fund Block Grant	24,651	35,722	0	60,373	60,373	0	17	60,373	60,373
93.667	001-021-978-027-1900	2004/05	Child Care Mandatory & Matching Funds	6,729	103,613	0	103,613	103,613	0	17	103,613	0
93.596	001-021-978-027-1900	2004/05	Social Services; Block Grant (SSBG)	11,583	69,776	0	76,505	76,505	0	17	76,505	0
93.667	001-021-978-027-1900	2004/05	Child Care Mandatory & Matching Funds	56,533	259,706	0	271,289	271,289	0	17	271,289	0
93.667	001-021-978-027-1900	2004/05	Child Care & Development Fund Block Grant	(0)	27,543	0	56,533	56,533	(0)	17	56,533	0
PA DPW	001-021-978-027-1900	2005/06	Social Services; Block Grant (SSBG)	(13,388)	13,388	0	27,543	27,543	(0)	17	27,543	0
PA DPW	001-021-978-027-1900	2004/05	Child Care & Development Fund Block Grant	(17,909)	17,909	0	138,341	138,341	0	17	138,341	0
PA DPW	001-021-978-027-1900	2004/05	Family Preservation & Support Services	0	17,909	0	0	0	0	17	0	0
PA DPW	001-021-978-027-1900	2005/06	Family Preservation & Support Services	0	65,729	0	79,122	79,122	(13,393)	17	0	79,122
PA DPW	001-021-978-027-1900	2003/04	PADPW-HARDWARE IMPROV	(23,169)	0	0	0	0	0	99	0	0
PA DPW	001-021-120-03-1-1500-10355-432	2003/04	PADPW-Act 152 Funds	(39,220)	0	0	0	0	0	99	0	0
PA DPW	001-021-173-03-1-1500-10318-432	2003/04	PADPW-BSHI Funding	35,072	0	0	0	0	0	99	0	0
93.558	001-021-986-037-1600-431	2003/04	Temporary Assistance for Needy Families	5,417	0	0	0	0	0	99	0	0
PA DPW	1023704000	2150101900	6600400	921000074400	7,803	0	7,803	7,803	(24,521)	99	0	7,803
PA DPW	1023705000	2150101900	6600400	921000074400	0	7,500	7,555	7,555	(55)	99	0	7,555
PA DPW	1023246000	2150101900	6600400	921000074500	38,815	0	69,735	69,735	1,179	99	0	69,735
PA DPW	1024205000	2150101900	6600400	921000074300	0	30,040	0	0	30,040	99	0	0
84.186	ME-450	2003/04	Drug Free School	161	0	0	0	0	0	99	0	0
84.186	ME-450	2004/05	Drug Free School	375	0	0	0	0	0	99	0	0
93.959	ME-450	2003/04	Drug PVE Block Grant	(6,596)	0	0	0	0	0	99	0	0
93.959	ME-450	2004/05	Drug PVE Block Grant	(6,383)	75,747	0	69,364	69,364	0	99	69,364	0
93.959	ME-450	2005/06	Drug PVE Block Grant-Alcohol	0	22,180	0	19,806	19,806	2,374	99	19,806	0
93.959	ME-450	2005/06	Drug PVE Block Grant-Drug	0	25,700	0	19,806	19,806	5,894	99	19,806	0
93.558	PENNI FREE DRUGS & ALCOHOL	2003/04	PENNI FREE	0	0	0	0	0	0	99	0	0
PA DPW	660400	2150101900	1023804000	921000071100	(20,049)	201,069	194,069	194,069	14,911	99	108,976	85,093
PA DPW	660400	2150101900	1023805000	921000071100	(9,965)	35,321	25,356	25,356	0	18c	0	25,356
93.003	001-021-802-01-7-1500-22002-631	2002/03	Public Health & Social Services Emergency F	795	0	(795)	0	0	0	5a	0	0
93.667	001-021-933-03-7-1300-29651-631	2003/04	Social Services Block Grant-Title XX	6,819	0	0	0	0	6,819	5a	0	0
PA DPW	1023504000	2130101900	6600400	921000073500	(46,056)	713,952	0	0	667,896	5a	0	0
PA DPW	1023505000	2130101900	6600400	921000073500	0	157,360	0	0	211,543	5a	0	211,543
PA DPW	1024885000	2130101900	6600400	921000074000	0	425,136	0	466,800	(41,664)	5a	0	466,800
PA DPW	1023504000	2130101900	6600400	921000073500	60,634	399,200	0	362,703	36,497	5a	0	362,703
PA DPW	1023505000	2130101900	6600400	921000073500	0	1,052,983	0	1,048,343	65,274	5a	0	1,048,343
PA DPW	1026240000	2150101900	6600400	921000074200	0	532,040	0	183,566	348,474	5a	0	183,566
93.558	7012104000	2150101900	6600300	026375268212	0	27,841	0	58,232	(30,391)	5a	0	58,232
93.558	7012104000	2150101900	6600300	026375268212	0	14,646	0	82,228	(28,646)	5a	0	82,228
93.558	7012104000	2150101900	6600300	026375268212	0	8,215	0	22,861	(14,646)	5a	0	22,861
93.558	7012105000	2150101900	6600300	026375268212	0	8,215	0	0	8,215	5a	0	0
93.667	7013504000	2150101900	6600300	022329063500	0	8,216	0	0	8,216	5a	0	0
93.667	7013504000	2150101900	6600300	022329063500	0	5,046	0	10,092	(5,046)	5a	0	10,092
93.958	7015705000	2150101900	6600300	025239759800	(798)	177,029	798	177,029	0	5a	0	177,029
84.181	7017004000	2150101900	6600300	02342191	0	116,749	0	41,617	75,132	5a	0	41,617
84.181	7017005000	2150101900	6600300	024421916000	(451)	23,175	0	15,049	7,675	5a	0	15,049
84.181	7017005000	2150101900	6600300	024421916000	0	7,675	0	15,657	(7,982)	5a	0	15,657

The accompanying Notes to the Schedules of Expenditures of Federal and PA DPW Pass-through Awards is an integral part of this schedule

SCHEDULE OF PA DPW FEDERAL AND STATE EXPENDITURES (ONLY)
 COUNTY OF GREENE, PENNSYLVANIA
 FOR THE YEAR ENDED DECEMBER 31, 2005

CFDA	PROG NO	FY	NAME	BEG BAL	RECEIPTS	REFUNDS	REVENUE	EXPEND	END BAL	DPW #	FEDERAL	STATE
93.778	7017504000	2004/05	Medical Assistance Program [MEDICAID]	360,611	433,165	0	1,071,338	1,071,338	(277,562)	5a	1,071,338	0
93.778	7017505000	2005/06	Medical Assistance Program [MEDICAID]	0	964,587	0	1,639,502	1,639,502	(674,915)	5a	1,639,502	0
93.667	7017704000	2004/05	Social Services Block Grant-Title XX	0	22,773	0	22,727	22,727	5,046	5a	22,727	0
93.667	7017705000	2005/06	Social Services Block Grant-Title XX	0	22,728	0	11,364	11,364	11,364	5a	11,364	0
93.667	7017804000	2004/05	Social Services Block Grant-Title XX	0	4,393	0	2,928	2,928	1,465	5a	2,928	0
93.667	7017805000	2005/06	Social Services Block Grant-Title XX	0	4,360	0	2,929	2,929	1,431	5a	2,929	0
93.778	7018404000	2004/05	Medical Assistance Program [MEDICAID]	1,542	525,988	0	141,136	141,136	386,394	5a	141,136	0
93.778	7018405000	2005/06	Medical Assistance Program [MEDICAID]	0	27,008	0	37,023	37,023	(10,015)	5a	37,023	0
PA DPW	8034305000	2005/06	Mental Health-Behavioral Health Initiative	0	3,829	0	3,829	3,829	0	5a	0	3,829
PA DPW	8034306000	2005/06	Mental Health-Behavioral Health Initiative	0	4,256	0	9,025	9,025	(4,769)	5a	0	9,025
93.778	8034004000	2004/05	Medical Assistance Program [MEDICAID]	0	8,580	0	6,850	6,850	1,730	5a	6,850	0
93.778	8034005000	2005/06	Medical Assistance Program [MEDICAID]	(20,506)	19,290	1,216	0	0	0	5a	0	0
93.778	8034006000	2004/05	Medical Assistance Program [MEDICAID]	0	197	(197)	0	0	0	5a	0	0
93.778	8034007000	2005/06	Medical Assistance Program [MEDICAID]	(6,295)	25,578	0	12,451	12,451	6,832	5a	12,451	0
				356,295	503,505	1,076	5,687,589	5,687,589	503,287	5a Total	3,254,570	2,433,119
				(388,052)	10,477,247	135,746	10,704,680	10,704,680	(830,339)	Grand Total	6,018,058	4,686,622
GRAND TOTAL PA DPW FEDERAL AND STATE FUNDING (ONEM)											\$10,704,680	

COUNTY OF GREENE
WAYNESBURG, PENNSYLVANIA
Notes to the Schedules of Expenditures of Federal
and PA DPW Pass-through Awards
Year Ended December 31, 2005

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the COUNTY OF GREENE and is presented on the modified accrual basis of accounting which is consistent with the basis of accounting used in the preparation of the County's financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements of the County.

Note 2. Subrecipients

The County did pass-through Federal funds to sub recipients during the year ended December 31, 2005. The County maintained contracts with their sub recipients, which contained appropriate audit provisions.

Note-3 PA DPW Expenditures - Major Programs

The PA DPW Single Audit Compliance Supplement was utilized for determining those US HHS/PA DPW programs that qualified as major programs in addition to those selected for Federal purposes only. The threshold for major Federal US HHS/PA DPW programs is \$300,000. The amount Federal funds expended under US HHS/PA DPW programs for the year ended December 31, 2005 was \$6,018,058 [56.2%]. The amount state PA DPW funds expended under US HHS/PA DPW programs for the year ended December 31, 2005 was \$4,686,622 [43.8%]. See the *Schedule of Findings and Questioned Costs [See Page 19-2]* for more details of the composition of those major Federal US HHS/PA DPW programs.

MILINOVICH & Co., Inc.

CERTIFIED PUBLIC ACCOUNTANTS

101 NORTH WOODLAND AVENUE
WAYNESBURG, PENNSYLVANIA 15370-1732
TELEPHONE: (724)-852-1500



REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL AND PA DPW FUNDED PROGRAMS AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

BOARD OF COMMISSIONERS
COUNTY OF GREENE
WAYNESBURG, PENNSYLVANIA

Compliance

We have audited the compliance of the COUNTY OF GREENE, WAYNESBURG, PENNSYLVANIA with the types of compliance requirements described in the U.S. Office of Management and Budget *(OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major Federal and applicable Pennsylvania Department of Public Welfare programs for the year ended December 31, 2005. The COUNTY OF GREENE'S major Federal and applicable Pennsylvania Department of Public Welfare programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major Federal and applicable Pennsylvania Department of Public Welfare programs is the responsibility of the County's management. Our responsibility is to express an opinion on the COUNTY OF GREENE'S compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *OMB Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations*. Those standards and *OMB Circular A-133* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal and applicable Pennsylvania Department of Public Welfare programs occurred. An audit includes examining, on a test basis, evidence about the COUNTY OF GREENE'S compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the COUNTY OF GREENE'S compliance with those requirements.

September 22, 2006

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Waynesburg, PA

In our opinion, the COUNTY OF GREENE complied, in all material respects, with the requirements referred to above that are applicable to each of its major Federal and applicable Pennsylvania Department of Public Welfare programs for the year ended December 31, 2005.

Internal Control Over Compliance

The management of the COUNTY OF GREENE is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to major Federal and applicable Pennsylvania Department of Public Welfare programs. In planning and performing our audit, we considered the COUNTY OF GREENE'S internal control over compliance with requirements that could have a direct and material effect on major Federal and applicable Pennsylvania Department of Public Welfare programs in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to applicable major Federal and applicable Pennsylvania Department of Public Welfare programs being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information and use of the County's management, and Federal and state awarding agencies and pass-through entities including the Pennsylvania Department of Public Welfare and is not intended to be and should not be used by anyone other than these specified parties.

MILINOVICH & Co., INC.
CERTIFIED PUBLIC ACCOUNTANTS

M. James Milinovich, CPA

M. James Milinovich, CPA
Governmental Audit Director

COUNTY OF GREENE
Schedule of Findings and Questioned Costs
Year Ended December 31, 2005

Section I—Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: **Unqualified**

Internal control over financial reporting:

Material weakness(es) identified?

_____ Yes X No

Reportable condition(s) identified not considered to be material weaknesses?

_____ Yes X None Reported

Noncompliance material to financial statements noted?

_____ Yes X No

Federal Awards

Internal Control over major programs:

Material weakness(es) identified?

_____ Yes X No

Reportable condition(s) identified not considered to be material weaknesses?

_____ Yes X None Reported

Type of auditor's report issued on compliance for major programs: **Unqualified**

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)?

_____ Yes X No

Identification of Major Programs:

<i>CFDA Number(s)</i>	<i>Name of Federal Program or Cluster</i>
93.778	<i>Medical Assistance Program [Medicaid]</i>
93.556	<i>Promoting Safe and Stable Families</i>
93.658	<i>Foster Care Title IV-E</i>
93.563	<i>Child Support Enforcement</i>

Dollar threshold used to distinguish between Type A and Type B programs: **\$300,000**

Auditee qualified as low-risk
auditee?

_____ Yes X No

SUMMARY SCHEDULE OF COMBINED FEDERAL AND PA DPW EXPENDITURES

[SEE DETAILED SCHEDULE LOCATED ON PAGE 16B]

PROGRAM ID	PA DPW PROGRAM DEFINITION	FEDERAL EXPENDITURES	PA DPW STATE EXPENDITURES	COMBINED EXPENDITURES	
01	Child Support Enforcement	\$553,118	\$-0-	\$553,118	
02	Children & Youth	924,236	1,156,820	2,081,056	/**]
04	Medical Assistance Transportation Program	333,176	371,163	704,339	
09	Human Services Development Fund	-0-	245,380	245,380	
17	Child Care Information Services	844,082	334,369	1,178,451	
99	Drug-Free Work Place Act and Related Programs	108,976	85,093	194,069	
18c	PENNFREE Bridge Housing Component	-0-	60,678	60,678	
5a	M.A Waivers for Individuals with Mental Retardation	3,254,470	2,433,119	5,687,589	/**]
	TOTAL	\$6,018,058	\$4,686,622	\$10,704,680	

/**] - Denotes major PA DPW programs. The threshold for major programs is \$300,000. The amount expended under combined major Federal and PA DPW funded programs for the year ended December 31, 2005 is \$7,768,645 [\$2,081,056 + \$5,687,589] or 72.6% of total combined expenditures totaling \$10,704,680.

Section II—Financial Statement Findings

Finding Number: None
 Finding Title: Not Applicable
 Criteria or Specific Requirement:
 Condition:
 Questioned Cost:
 Context:
 Effect:
 Cause:
 Recommendation:
 Management's Response:

Section III—Federal Award Findings and Questioned Costs

Finding Number: None
 Federal Program Information: Not Applicable
 Criteria or Specific Requirement:
 Condition:
 Questioned Cost:
 Context:
 Effect:
 Cause:
 Recommendation:
 Management's Response:

COUNTY OF GREENE
Summary Schedule of Prior Audit Findings
Year Ended December 31, 2005

<u>Auditor Reference Number</u>	<u>Status of Finding/Questioned Cost</u>
None	Not Applicable – There were no reportable conditions, findings, and/or questioned costs contained in our prior year audit report.

COUNTY OF GREENE
Management's Corrective Action Plan
Year Ended December 31, 2005

Auditor Reference Number

None

Management's Corrective Action Plan

Not Applicable – There are no current year reportable conditions, findings, and/or questioned costs contained in the audit report, thus our response is not necessary.

September 22, 2006

Waynesburg, PA



**REPORT ON AGREED-UPON PROCEDURES
AND ATTACHED SCHEDULES AND EXHIBITS**

MILINOVICH & Co., INC.

CERTIFIED PUBLIC ACCOUNTANTS

101 NORTH WOODLAND AVENUE
WAYNESBURG, PENNSYLVANIA 15370-1732
TELEPHONE: (724)-852-1500



Independent Accountant's Report on Applying Agreed- Upon Procedures

BOARD OF COMMISSIONERS
COUNTY OF GREENE
WAYNESBURG, PENNSYLVANIA

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania, Department of Public Welfare [PA DPW] and the COUNTY OF GREENE solely to assist you with respect to the financial schedules and exhibits required by the DPW Single Audit Supplement. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the PA DPW. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested, or for any other purpose.

The procedures and associated findings, if any, are as follows:

[A.] We have verified by comparison of the amounts and classifications that the supplemental financial schedules listed below which, summarize amounts reported to PA DPW for fiscal year ended June 30, 2005, have been accurately compiled and reflect the audited books and records of the COUNTY OF GREENE. We have also verified by comparison to the example schedules that these schedules are presented, at a minimum, at the level of detail and in the format required by the PA DPW Single Audit Supplement pertaining to this period.

Program Name	Exhibit Number	Referenced Schedule/Exhibit
Child Support Enforcement Programs	A-1(a)	Comparison of Single Audit Expenditures with Reported Expenditures - 2004/05
Child Support Enforcement Programs	A-1(b)	PACSES OCSE 157 Data Reliability Validation
County Children and Youth Programs	I	Fiscal Summary-2004/05

Waynesburg, PA

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September 22, 2006

Medical Assistance Transportation Programs	III	Schedule of Revenues and Expenditures-2004/05
Mental Health Services	IV (a) MH	Mental Health Services Report -2004/05
Mental Health Services	IV (b) MH	Report of Income & Expenditures-2004/05
Mental Retardation Services	IV (c) MR	Mental Retardation Services Report -2004/05
Mental Retardation Services	IV (d) MR	Report of Income & Expenditures-2003/04
Community-Based Medicaid Initiatives	V (e)	Cost Settlement Report-2004/05
CCIS	VIII (b)	Recap for Fiscal Year 2004/05
Human Services Development Fund	X	Schedule of Revenues and Expenditures 2004/05
Combined Homeless Assistance Programs	XIX (a)	Fiscal Year Report 2004/05

[B.] We have inquired of management regarding adjustments to reported revenues or expenditures, which were not reflected on the reports submitted to PA DPW for the period in question.

[C.] The processes detailed in paragraphs [A.] and [B.] above disclosed the following adjustments and/or findings which have (have not) been reflected on the corresponding schedules:

No adjustments and/or findings detected

We were not engaged to, and did not perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Pennsylvania Department of Public Welfare and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

MILINOVICH & Co., INC.
CERTIFIED PUBLIC ACCOUNTANTS



M. James Milinovich, CPA
Governmental Audit Director

CHILD SUPPORT ENFORCEMENT
COMPARISON OF SINGLE AUDIT EXPENDITURES WITH REPORT EXPENDITURES

QUARTER ENDING: 9/30/04	Single Audit Expenditures		Reported Expenditures		Single Audit Over/(Under) Reported	
	Total	Unallowable	Total	Unallowable	Total	Unallowable
1. Salary & Overhead	137,569	4,507	137,569	4,507	-	-
2. Fees & Costs	-	-	-	-	-	-
3. Interest & Prog Income	739	13	739	13	-	-
4. Blood Testing Fees	1,197	-	1,197	-	-	-
5. Blood Testing Costs	1,240	-	1,240	-	-	-
6. ADP	561	18	561	18	-	-
Net Total	137,434	4,512	137,434	4,512	-	-

QUARTER ENDING: 12/31/04	Single Audit Expenditures		Reported Expenditures		Single Audit Over/(Under) Reported	
	Total	Unallowable	Total	Unallowable	Total	Unallowable
1. Salary & Overhead	184,235	6,449	184,235	6,449	-	-
2. Fees & Costs	1	-	1	-	-	-
3. Interest & Prog Income	483	8	483	8	-	-
4. Blood Testing Fees	549	-	549	-	-	-
5. Blood Testing Costs	992	-	992	-	-	-
6. ADP	2,029	66	2,029	66	-	-
Net Total	186,223	6,507	186,223	6,507	-	-

QUARTER ENDING: 3/31/05	Single Audit Expenditures		Reported Expenditures		Single Audit Over/(Under) Reported	
	Total	Unallowable	Total	Unallowable	Total	Unallowable
1. Salary & Overhead	151,559	4,385	151,559	4,385	-	-
2. Fees & Costs	1	-	1	-	-	-
3. Interest & Prog Income	442	9	442	9	-	-
4. Blood Testing Fees	1,281	-	1,281	-	-	-
5. Blood Testing Costs	1,674	-	1,674	-	-	-
6. ADP	-	-	-	-	-	-
Net Total	151,509	4,376	151,509	4,376	-	-

QUARTER ENDING: 6/30/05	Single Audit Expenditures		Reported Expenditures		Single Audit Over/(Under) Reported	
	Total	Unallowable	Total	Unallowable	Total	Unallowable
1. Salary & Overhead	166,273	4,288	166,273	4,288	-	-
2. Fees & Costs	-	-	-	-	-	-
3. Interest & Prog Income	587	13	587	13	-	-
4. Blood Testing Fees	943	-	943	-	-	-
5. Blood Testing Costs	2,790	-	2,790	-	-	-
6. ADP	-	-	-	-	-	-
Net Total	167,533	4,275	167,533	4,275	-	-

CHILD SUPPORT ENFORCEMENT
 PACSES OCSE 157 Data Reliability Validation

County GREENE Year Ended JUNE 30, 2005

OCSE 157 Report Line Number	Number of Cases Reviewed	Case Problems Found
Line #1 IV-D cases open at the end of the fiscal year.	—	—
Line #2 IV-D cases open at the end of the fiscal year with support orders established.	—	—
Line #5 Children in IV-D cases open at the end of the fiscal year that were born out of wedlock.	—	—
Line #6 Children in IV-D cases open at the end of the fiscal year who were born out of wedlock with paternity resolved.	—	—
Line #24 Total amount of current support due for the fiscal year for IV-D cases, excluding emancipated children.	—	—
Line #25 Total amount of support disbursed as current support during the fiscal year for IV-D cases, excluding emancipated children.	—	—
Line #28 Cases with arrears due during the fiscal year (10/01/02 - 9/30/03)	—	—
Line #29 - Cases with Disbursements on arrears during the fiscal year (10/01/02 - 9/30/03)	—	—

Note: This schedule is only required if the Child Support Enforcement is tested as a major program.

County Children & Youth Social Service Programs
FISCAL SUMMARY

FY: 2004/2005

COUNTY NAME: Greene

ORIGINAL SUBMISSION DATE: 15-Aug-05

REVISED SUBMISSION DATE:

REVISION #

REPORT PERIOD: July 1, 2004 to June 30, 2005

	A	B	C	D	E	F	G	H	I	J
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	MEDICAL	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPEND.										
01. 100% REIMBURSEMENT	56,730	0	20,354	380	0	0	0	35,996	35,996	0
02. 90% REIMBURSEMENT	106,088	1,185	19,469	60,341	0	0	0	25,093	22,583	2,509
03. 80% REIMBURSEMENT	1,889,690	102,314	457,885	134,887	32,653	35,333	0	1,126,618	901,293	225,324
04. 60% REIMBURSEMENT	586,333	40,898	153,037	0	0	0	5,921	386,477	231,885	154,593
05. 50% REIMBURSEMENT	30,936	649	5,439	7,461	0	0	0	17,387	8,693	8,695
06. TOTAL CHILD WELFARE EXP.	2,669,777	145,046	656,184	203,069	32,653	35,333	5,921	1,591,571	1,200,450	391,121
YDC/YFC PLACEMENT COSTS										
07. 60% DPW PARTICIPATION	0	0	0	0	0	0	0	0	0	0
08. NON-Reimbursable Expenditures	54,083	0	0	0	0	0	0	54,083	0	54,083
09. TOTAL EXPENDITURES	2,723,860	145,046	656,184	203,069	32,653	35,333	5,921	1,645,654	1,200,450	445,204

10. IL Grant Funds Reported

11. TOTAL HSDF used for Child Welfare 12. TOTAL TITLE IV-D COLLECTIONS 13. TITLE IV-D Collections for IV-E Eligible Children

14. STATE ACT 148 - Line 6 15. STATE ACT 148 ALLOCATION 16. ADJUSTED STATE SHARE

(lower of 14. or 15.)

Subsidized Permanent Legal Custodianship SPLC	Total Subsidies	Number of Days	Number of Children
	2,368	148	1

MEDICAL ASSISTANCE TRANSPORTATION PROGRAM
Schedule of Revenues and Expenditures

County Greene Year Ended June 30, 2005

Omit comment that was here

	<u>Reported</u>	<u>Actual</u>
<u>Service Data</u>		
Expenditures		
Group I Clients	\$598,698	\$598,698
Group II Clients	\$12,538	\$12,538
Omit group III		
Total Expenditures	<u>\$611,236</u>	<u>\$611,236</u>
Omit summary of trips		
<u>Allocation Data</u>		
Revenues		
Dept. of Public Welfare omit references	\$609,547	\$609,547
Interest Income	\$1,690	\$1,690
Total Revenues	<u>\$611,236</u>	<u>\$611,236</u>
Funds Expended		
Operating Costs	\$577,945	\$577,945
Administrative Costs	\$33,292	\$33,292
Excess Revenues Over Expenditures	<u>\$0</u>	<u>\$0</u>

Commonwealth of Pennsylvania
 DPW - Bureau of Financial Operations
 County Mental Health Report of Income and Expenditures
 MH15 MENTAL HEALTH SERVICES
 Fiscal Year 2004 - 2005

Greene County MH/MR Program

Sources of DPW Funding		DPW Funds Available									
App	CarryOver	Alloiment	Total Allocation	Costs Eligible for DPW Participation	Balance of Funds	Grant Fund Adjustments	CSR State Grant Fund Adjustments	CSR - Promise Adjustments	Total Fund Balance		
	(1)	(2)	(3)	(4)	(5)	(6A)	(6B)	(6C)	(7)		
A. MH SERVICES	\$0	\$809,039	\$809,039	\$806,903	\$2,136	\$0	\$0	\$0	\$2,136		
B. OTHER STATE FUNDS											
1. Specialized Residences	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
2. Behavioral Health Svs Initiative	\$0	\$107,164	\$107,164	\$107,164	\$0	\$0	\$0	\$0	\$0		
3. Behavioral Health Svs Initiative IGT	\$0	\$35,385	\$35,385	\$35,385	\$0	\$0	\$0	\$0	\$0		
4. Reserved - One Time Only	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
5. Total Other State	\$0	\$142,549	\$142,549	\$142,549	\$0	\$0	\$0	\$0	\$0		
C. SSBG	\$0	\$20,184	\$20,184	\$20,184	\$0	\$0	\$0	\$0	\$0		
D. CMHSBG	\$0	\$353,261	\$353,261	\$353,261	\$0	\$0	\$0	\$0	\$0		
E. OTHER FEDERAL FUNDS											
1. Maximizing Participation Project	\$0	\$32,861	\$32,861	\$32,861	\$0	\$0	\$0	\$0	\$0		
2. PATH Homeless Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
3. Capitalization of POMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
4. Emergency Response Capacity Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
5. COSIG Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
6. MH Systems Transformation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
7. Terrorism Related Disaster Relief	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
8. Bioterrorism Hosp Prep/Pub Hth Prep Resp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
9. Immed & Reg Crisis Counseling - Ivan	\$0	\$8,580	\$8,580	\$6,601	\$1,979	-\$1,979	\$0	\$0	\$0		
10. Immed Crisis Counseling-April Flood	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
11. Total Other Federal	\$0	\$41,441	\$41,441	\$39,462	\$1,979	-\$1,979	\$0	\$0	\$0		
F. TOTAL	\$0	\$1,366,474	\$1,366,474	\$1,362,359	\$4,115	-\$1,979	\$0	\$0	\$2,136		

I certify that the statement of receipts and expenditures for the period shown is true and correct to the best of my knowledge and belief; that the fund balance shown on this form has been reconciled with the related balances of the books of this program; that the funds expended have been used in accordance with the official plan and estimates of the local authorities approved by the Department of Public Welfare; with the regulations of the Department and further that local authorities understand that payments made to the program hereunder will be made in reliance by the Commonwealth upon the statements herein made.

Date _____ Authorized Signature _____ Title _____
 Date _____ Authorized Signature _____ Title _____

Commonwealth of Pennsylvania
 DPW - Bureau of Financial Operations
County Mental Health Report of Income and Expenditures
MH16 REPORT OF EXPENDITURES
 Fiscal Year: 2004 - 2005
Greene County MH/MR Program

IV(b) MH

	Adult Dvpt Training	Admin Management	Admin Office	Community Employ Svcs	Crisis Intervention	Child Psych Rehab	Community Services	Comm Trtmt Teams	Day Treatment
I. TOTAL ALLOCATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
II. TOTAL EXPENDITURES	\$0	\$354,821	\$321,255	\$0	\$30,000	\$0	\$268,017	\$0	\$13,304
III. COSTS OVER ALLOCATION									
A. County Funded Eligible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. County Funded Ineligible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C. Other Eligible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
D. Other Ineligible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E. Total Cost Over Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IV. REVENUES									
A. Program Service Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. Private Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C. Medical Assistance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
D. Medical Assistance - MA 325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,154
E. Medical Assistance - Administrative Claims	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
F. Room and Board	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
G. Earned Interest	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0
H. Other	\$0	\$0	\$44,934	\$0	\$0	\$0	\$0	\$0	\$0
I. Total Revenue	\$0	\$0	\$49,934	\$0	\$0	\$0	\$0	\$0	\$3,154
V. DPW REIMBURSEMENT									
A. Base Allocation 90%	\$0	\$125,514	\$165,673	\$0	\$0	\$0	\$45,074	\$0	\$0
B. Base Allocation 100%	\$0	\$0	\$0	\$0	\$30,000	\$0	\$0	\$0	\$10,150
C. DPW Categorical Funding 90%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
D. DPW Categorical Funding 100%	\$0	\$105,361	\$27,707	\$0	\$0	\$0	\$49,207	\$0	\$0
E. SSBG 90% Adult	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SSBG 90% Child	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SSBG 100% Adult	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SSBG 100% Child	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
F. CMHSBG 90%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CMHSBG 100%	\$0	\$110,000	\$59,533	\$0	\$0	\$0	\$168,728	\$0	\$0
VI. COUNTY MATCH									
10% County Match	\$0	\$13,946	\$18,408	\$0	\$0	\$0	\$5,008	\$0	\$0
VII. TOTAL DPW REIMB & COUNTY MATCH	\$0	\$354,821	\$271,321	\$0	\$30,000	\$0	\$268,017	\$0	\$10,150
VIII. TOTAL CARRYOVER									

Commonwealth of Pennsylvania
 DPW - Bureau of Financial Operations
County Mental Health Report of Income and Expenditures
MH16 REPORT OF EXPENDITURES
 Fiscal Year: 2004 - 2005
Greene County MH/MR Program

	Emergency Services	Fam Based Services	Fam Sup Services	Housing Support Svcs	Int Case Mgmt	Psychiatric Inpt Hosp	Outpatient	Other	Psychiatric Rehab
I. TOTAL ALLOCATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
II. TOTAL EXPENDITURES	\$90,287	\$1,980	\$1,976	\$905	\$27,266	\$0	\$83,490	\$0	\$4,679
III. COSTS OVER ALLOCATION									
A. County Funded Eligible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. County Funded Ineligible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C. Other Eligible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
D. Other Ineligible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E. Total Cost Over Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IV. REVENUES									
A. Program Service Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$56	\$0	\$0
B. Private Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C. Medical Assistance	\$0	\$0	\$0	\$0	\$3,785	\$0	\$0	\$0	\$0
D. Medical Assistance - MA 325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E. Medical Assistance - Administrative Claims	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
F. Room and Board	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
G. Earned Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
H. Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
I. Total Revenue	\$0	\$0	\$0	\$0	\$3,785	\$0	\$56	\$0	\$0
V. DPW REIMBURSEMENT									
A. Base Allocation 90%	\$47,913	\$0	\$1,778	\$814	\$0	\$0	\$45,738	\$0	\$0
B. Base Allocation 100%	\$0	\$1,980	\$0	\$0	\$23,481	\$0	\$0	\$0	\$4,679
C. DPW Categorical Funding 90%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
D. DPW Categorical Funding 100%	\$22,050	\$0	\$0	\$0	\$0	\$0	\$32,614	\$0	\$0
E. SSBG 90% Adult	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SSBG 90% Child	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SSBG 100% Adult	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SSBG 100% Child	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
F. CMHSBG 90%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CMHSBG 100%	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
VI. COUNTY MATCH									
10% County Match	\$5,324	\$0	\$198	\$91	\$0	\$0	\$5,082	\$0	\$0
VII. TOTAL DPW REIMB & COUNTY MATCH	\$90,287	\$1,980	\$1,976	\$905	\$23,481	\$0	\$83,434	\$0	\$4,679
VIII. TOTAL CARRYOVER									

Commonwealth of Pennsylvania
 DPW - Bureau of Financial Operations
County Mental Health Report of Income and Expenditures
MH16 REPORT OF EXPENDITURES
 Fiscal Year: 2004 - 2005
Greene County MH/MR Program

	Comm Res Services	Resource Coordination	Soc Rehab Services	Vocational Rehab	Totals
I. TOTAL ALLOCATION	\$149,248	\$13,709	\$84,226	\$26,612	\$1,366,474
II. TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$1,471,775
III. COSTS OVER ALLOCATION	\$0	\$0	\$0	\$0	\$0
A. County Funded Eligible	\$0	\$0	\$0	\$0	\$0
B. County Funded Ineligible	\$0	\$0	\$0	\$0	\$0
C. Other Eligible	\$0	\$0	\$0	\$0	\$0
D. Other Ineligible	\$0	\$0	\$0	\$0	\$0
E. Total Cost Over Allocation	\$0	\$0	\$0	\$0	\$0
IV. REVENUES	\$0	\$0	\$0	\$0	\$56
A. Program Service Fees	\$0	\$0	\$0	\$0	\$0
B. Private Insurance	\$0	\$0	\$0	\$0	\$10,274
C. Medical Assistance	\$0	\$3,335	\$0	\$0	\$0
D. Medical Assistance - MA 325	\$0	\$0	\$0	\$0	\$0
E. Medical Assistance - Administrative Claims	\$0	\$0	\$0	\$0	\$0
F. Room and Board	\$0	\$0	\$0	\$0	\$0
G. Earned Interest	\$0	\$0	\$0	\$0	\$5,000
H. Other	\$0	\$0	\$0	\$0	\$44,934
I. Total Revenue	\$0	\$3,335	\$0	\$0	\$60,264
V. DPW REIMBURSEMENT	\$1,870	\$0	\$2,209	\$5,785	\$442,368
A. Base Allocation 90%	\$0	\$10,374	\$0	\$0	\$80,664
B. Base Allocation 100%	\$0	\$0	\$0	\$0	\$0
C. DPW Categorical Funding 90%	\$147,171	\$0	\$81,772	\$0	\$465,882
D. DPW Categorical Funding 100%	\$0	\$0	\$0	\$0	\$0
E. SSBG 90% Adult	\$0	\$0	\$0	\$0	\$0
SSBG 90% Child	\$0	\$0	\$0	\$0	\$0
SSBG 100% Adult	\$0	\$0	\$0	\$20,184	\$20,184
SSBG 100% Child	\$0	\$0	\$0	\$0	\$0
F. CMHSBG 90%	\$0	\$0	\$0	\$0	\$0
CMHSBG 100%	\$0	\$0	\$0	\$0	\$353,261
VI. COUNTY MATCH	\$207	\$0	\$245	\$643	\$49,152
10% County Match	\$149,248	\$10,374	\$84,226	\$26,612	\$1,411,511
VII. TOTAL DPW REIMB & COUNTY MATCH					\$4,115
VIII. TOTAL CARRYOVER					



Sources of DPW Funding		DPW Funds Available							Balance of Funds		Grant Fund Adjustments		CSR State Grant Fund Adjustments		CSR - Promise Adjustments		Total Fund Balance		
App	CarryOver	Allotment	Total Allocation	Cost Eligible for DPW Participation		(5)	(6A)	(6B)	(6C)	(7)									
	(1)	(2)	(3)	(4)															
A. MR SERVICES																			
10255	\$83,806	\$435,231	\$519,037	\$302,854	\$216,183	\$0	\$0	\$0	\$0	\$216,183									
70177	\$0	\$45,455	\$45,455	\$45,455	\$0	\$0	\$0	\$0	\$0	\$0									
00001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
4. Subtotal MR Services	\$83,806	\$480,686	\$564,492	\$348,309	\$216,183	\$0	\$0	\$0	\$0	\$216,183									
B. WAIVER																			
10255/70175	\$0	\$3,068,072	\$3,068,072	\$3,026,475	\$41,597	\$0	\$0	\$0	\$0	\$41,597									
10255/70175	\$0	\$43,116	\$43,116	\$43,116	\$0	\$0	\$0	\$0	\$0	\$0									
10255/70175	\$81,088	\$268,802	\$349,890	\$300,555	\$49,335	\$0	\$0	\$0	\$0	\$49,335									
4. Reserved	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
5. Subtotal Waiver	\$81,088	\$3,379,990	\$3,461,078	\$3,370,146	\$90,932	\$0	\$0	\$0	\$0	\$90,932									
C. EARLY INTERVENTION																			
10235	\$8,070	\$221,211	\$229,281	\$224,221	\$5,060	\$0	\$0	\$0	\$0	\$5,060									
10235	\$0	\$26,859	\$26,859	\$26,859	\$0	\$0	\$0	\$0	\$0	\$0									
70170	\$0	\$30,699	\$30,699	\$30,699	\$0	\$0	\$0	\$0	\$0	\$0									
70178	\$0	\$5,857	\$5,857	\$5,857	\$0	\$0	\$0	\$0	\$0	\$0									
10235/70184	\$5,263	\$149,361	\$154,624	\$153,120	\$1,504	\$0	\$0	\$0	\$0	\$1,504									
10235/70184	\$0	\$13,734	\$13,734	\$13,734	\$0	\$0	\$0	\$0	\$0	\$0									
10255	\$0	\$88,768	\$88,768	\$88,768	\$0	\$0	\$0	\$0	\$0	\$0									
00004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
9. Subtotal Early Intervention	\$13,333	\$536,489	\$549,822	\$543,258	\$6,564	\$0	\$0	\$0	\$0	\$6,564									
D. OTHER																			
10236	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
10241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
10241/70175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
00005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
5. Subtotal Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
E. TOTAL	\$178,227	\$4,397,165	\$4,575,392	\$4,261,713	\$313,679	\$0	\$0	\$0	\$0	\$313,679									

I certify that the statement of receipts and expenditures for the period shown is true and correct to the best of my knowledge and belief; that the fund balance shown on this report has been reconciled with the related balances of the books of this program; that the funds expended have been used in accordance with the official plan and estimates of the local authorities approved by the Department of Public Welfare; with the regulations of the Department and further that local authorities understand that payments made to this program hereunder will be made in reliance by the Commonwealth upon the statements herein made.

Date _____ Title _____
 Authorized Signature _____ Title _____
 Date _____ Title _____

Commonwealth of Pennsylvania
 DPW - Bureau of Financial Operations
County Mental Retardation Report of Income and Expenditures
MR16 REPORT OF EXPENDITURES
 Fiscal Year 2004 - 2005

IV(d) MR

Greene County MH/MR Program

	Admin Office	Comm Hab	Comm Res	EI	Emp Svs	FD/FS	Home & Comm	Other	Pre-Voc
I. TOTAL ALLOCATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
II. TOTAL EXPENDITURES	\$195,435	\$0	\$2,782,338	\$587,306	\$382,148	\$17,018	\$0	\$0	\$429,642
III. COSTS OVER ALLOCATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A. County Funded Eligible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. County Funded Ineligible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C. Other Eligible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
D. Other Ineligible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E. Total Costs Over Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IV. REVENUES									
A. Program Service Fees	\$0	\$0	\$0	\$0	\$92,191	\$0	\$0	\$0	\$457
B. Private Insurance Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C. Medical Assistance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
D. Medical Assistance - MA EI	\$0	\$0	\$0	\$68,826	\$0	\$0	\$0	\$0	\$0
E. Medical Assistance - Admin Claims	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
F. Room and Board	\$0	\$0	\$148,154	\$0	\$0	\$0	\$0	\$0	\$0
G. Earned Interest	\$21,806	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
H. Other	\$21,616	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
I. Total Revenue	\$43,422	\$0	\$148,154	\$68,826	\$92,191	\$0	\$0	\$0	\$457
V. DPW REIMBURSEMENT									
A. Base Allocation 90%	\$58,788	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. Base Allocation 100%	\$0	\$0	\$158,588	\$0	\$0	\$0	\$0	\$0	\$0
C. DPW Categorical Funding 90%	\$26,859	\$0	\$0	\$322,967	\$0	\$0	\$0	\$0	\$0
D. DPW Categorical Funding 100%	\$56,850	\$0	\$2,469,560	\$153,120	\$289,957	\$6,768	\$0	\$0	\$0
E. SSBG 90% Adult	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$429,185
SSBG 90% Child	\$0	\$0	\$0	\$5,857	\$0	\$0	\$0	\$0	\$0
SSBG 100% Adult	\$0	\$0	\$6,036	\$0	\$0	\$1,281	\$0	\$0	\$0
SSBG 100% Child	\$0	\$0	\$0	\$0	\$0	\$8,969	\$0	\$0	\$0
VI. COUNTY MATCH									
10% County Match	\$9,516	\$0	\$0	\$36,536	\$0	\$0	\$0	\$0	\$0
VII. TOTAL REIMB & CO MATCH	\$152,013	\$0	\$2,634,184	\$518,480	\$289,957	\$17,018	\$0	\$0	\$0
VIII. TOTAL CARRYOVER									\$429,185

Commonwealth of Pennsylvania
 DPW - Bureau of Financial Operations
County Mental Retardation Report of Income and Expenditures
MR16 REPORT OF EXPENDITURES
 Fiscal Year 2004 - 2005

Greene County MH/MR Program

	Respite	Spec Supp	Supp Coor	Trans	Totals
I. TOTAL ALLOCATION	\$0	\$0	\$0	\$0	\$4,575,392
II. TOTAL EXPENDITURES	\$1,500	\$48,287	\$182,952	\$104,337	\$4,730,963
III. COSTS OVER ALLOCATION					
A. County Funded Eligible	\$0	\$0	\$0	\$0	\$0
B. County Funded Ineligible	\$0	\$0	\$0	\$0	\$0
C. Other Eligible	\$0	\$0	\$0	\$0	\$0
D. Other Ineligible	\$0	\$0	\$0	\$0	\$0
E. Total Costs Over Allocation	\$0	\$0	\$0	\$0	\$0
IV. REVENUES					
A. Program Service Fees	\$0	\$0	\$0	\$0	\$92,648
B. Private Insurance Fees	\$0	\$0	\$0	\$0	\$0
C. Medical Assistance	\$0	\$0	\$36,662	\$0	\$36,662
D. Medical Assistance - MA EI	\$0	\$0	\$24,059	\$0	\$92,885
E. Medical Assistance - Admin Claims	\$0	\$0	\$0	\$0	\$0
F. Room and Board	\$0	\$0	\$0	\$0	\$148,154
G. Earned Interest	\$0	\$0	\$0	\$0	\$21,806
H. Other	\$0	\$0	\$316	\$0	\$21,932
I. Total Revenue	\$0	\$0	\$61,037	\$0	\$414,087
V. DPW REIMBURSEMENT					
A. Base Allocation 90%	\$0	\$0	\$0	\$0	\$58,788
B. Base Allocation 100%	\$0	\$0	\$0	\$0	\$158,588
C. DPW Categorical Funding 90%	\$0	\$16,088	\$54,388	\$0	\$420,302
D. DPW Categorical Funding 100%	\$1,500	\$30,411	\$31,035	\$104,337	\$3,572,723
E. SSBG 90% Adult	\$0	\$0	\$10,369	\$0	\$10,369
SSBG 90% Child	\$0	\$0	\$0	\$0	\$5,857
SSBG 100% Adult	\$0	\$0	\$18,800	\$0	\$26,117
SSBG 100% Child	\$0	\$0	\$0	\$0	\$8,969
VI. COUNTY MATCH					
10% County Match	\$0	\$1,788	\$7,323	\$0	\$55,163
VII. TOTAL REIMB & CO MATCH	\$1,500	\$48,287	\$121,915	\$104,337	\$4,316,876
VIII. TOTAL CARRYOVER					\$313,679

V(e)

DEPARTMENT OF PUBLIC WELFARE
COMMUNITY-BASED MEDICAID INITIATIVES
COST SETTLEMENT REPORT (CSR)

HEADER DATA: INTERIM _____
FINAL _____

COUNTY/JOINDER: Greene County OPERATED BY: _____ FISCAL YEAR: 2004-2005
 PROVIDER NAME: County of Greene COUNTY: X PROGRAM: MR
 PROVIDER TYPE: 32 SERVICE ACTIVITY: TSM
 PROVIDER ID # (MPI): 100731993 PROVIDER: _____ REVISION #: _____
 PROV SVC LOC #: 0004

1. Service Delivery Analysis	Actual Units	Budgeted Units	Budgeted Expenditures
a. MA (FFP) Eligible Units	3,599	4,500	\$84,638
b. Non-MA (Non-FFP) Units	0	0	Approved Billable Rate(s)
c. Combined Units	3,599	4,500	\$18.81

2. Expenditures		
a. Total Program Expenditures		\$67,697
b. Less: Retained Revenue Allowance	-	\$0
c. Less: Other Expenses Not Allowable for Federal Reimbursement	-	\$0
d. Expenditures Eligible for DPW State/Fed Participation		\$67,697

3. Revenues		
(1) PROMISE Federal Revenue	\$36,662	
(2) Match Funds for 3(1)	\$31,035	
(3) Revenues Supporting Non-FFP Units	\$0	
a. Net Program Revenues (1+2+3)		\$67,697
b. Revenues Supporting Expenditures from 2b & 2c	+	\$0
c. Total Program Revenues		\$67,697

4. Expenditures Minus Revenues (2d-3a) Underpayment / (Overpayment) \$0

5. Service Delivery	Actual Units	Actual Rate	Reconciled Revenues
a. MA (FFP) Eligible Units	3,599	x \$18.8099	= \$67,697
b. Non-MA (Non-FFP) Units	0	x (2d/5c Units)	= \$0
c. Combined Units	3,599	x (round to 4 dec.)	= \$67,697

6. Reconciliation				
a. FFP	\$67,697	-	\$67,697	= \$0
	(5a)		3(1) + 3(2)	
b. Non-FFP	\$0	-	\$0	= \$0
	(5b)		3(3)	

7. State/Federal Split of Difference:			
a. FFP	\$0	x .5384 =	\$0
	(6a)		Federal - Underpayment (Overpayment)
b. FFP	\$0	x .4616 =	\$0
	(6a)		State - Underpayment (Overpayment)
c. Non-FFP	\$0	x 1.00 =	\$0
	(6b)		State - Underpayment (Overpayment)

V(e)

DEPARTMENT OF PUBLIC WELFARE
COMMUNITY-BASED MEDICAID INITIATIVES
COST SETTLEMENT REPORT (CSR)

8. Reconciliation Recap

Overpayment
 a. _____ PROMISE Gross Adjustment Requested _____

Underpayment
 b. _____ PROMISE Gross Adjustment Requested to Initiate Payment _____
 Complete State Match Verification

c. _____ No PROMISE Gross Adjustment Requested; State match
 unavailable in current fiscal year.

STATE MATCH VERIFICATION		
<u>PROVIDER INFORMATION</u>		
Provider Name:	County of Greene	
Provider MA ID Number:	100731993	
Provider Location Number:	0004	
Service Activity:	TSM	
Service Dates:	July 1, 2004 through June 30, 2005	
State Match Paid:		
Signature	Title	Date

Signature and Title of Person Completing CSR	Name of Provider	Date
--	------------------	------

Signature and Title of Person Reviewing and Accepting CSR	Name of County/Joinder	Date
---	------------------------	------

I certify that the interim reconciliation of the rate negotiated for this Medicaid Initiative for the period shown is true and correct to the best of my knowledge, and is reflective of accrued Medicaid revenues, and minimal service delivery requirement as prescribed by the Department.

County MH/MR Administrator Signature	Date
--------------------------------------	------

CSR SUMMARY

A. Total Program Expenditures (2a)		<u>\$67,697</u>
B1. PROMISE Federal Revenue Reported on line 3(1)	<u>\$36,662</u>	
B2. PROMISE gross adjustment requested (section 8)	<u>\$0</u>	
B. Total Adjusted MA revenue (B1 + B2)		<u>\$36,662</u>
C. Other revenue (A minus B)		<u>\$31,035</u>

INFORMATION FOR 2004-2005 RECAPS

The following is a breakdown of the funding you received during FY 2004-05. Fund A includes funding from the lines identified as 154, 778, and 988. Your resource and referral funds are also included in the 988 line. **YOUR FUND C PAYMENT AMOUNT IS IN THE LINE IDENTIFIED AS 984.** This is the number you need to use on your recap form for Fund C funds received.

County/Counties
CCIS of Greene

			<u>AMOUNT</u>
FY 2004-05	154	\$	162,746.01
FY 2004-05	778	\$	88,138.67
FY 2004-05	984	\$	110,004.66
FY 2004-05	988	\$	<u>361,087.50</u>

	Total	\$	<u>721,976.84</u>
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SAP DC04- 30 5336



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Funds Home | Funding Streams | Allocations | Available Funds | Waitlist | Pre-Enrollment | MCCA |

Admin/Fam Sup Svcs Budgets

Administration/Family Support Services Budget Detail

Select . . .

Fiscal Year FY 2004-05	Funding Source Low Income (Fund A)	County Greene	Allocation Amount \$99,790.00	Unallocated Funds \$0.00
----------------------------------	--	-------------------------	---	------------------------------------

Budget Information Detail for Greene

Administration/Family Support Services Budget

Budget Category	Budget Amount	Expenditures YTD	Last Updated Date
Personnel			
Salaries	\$68,050.00	\$68,042.14	07/27/2005 <input type="button" value="X"/>
Benefits	\$19,800.00	\$19,788.18	08/15/2005 <input type="button" value="X"/>
Communications			
Telephone	\$2,650.00	\$2,635.59	08/15/2005 <input type="button" value="X"/>
Advertising	\$35.00	\$33.77	07/27/2005 <input type="button" value="X"/>
Printing	\$1,795.00	\$1,793.39	07/27/2005 <input type="button" value="X"/>
Postage	\$1,165.00	\$1,160.39	08/15/2005 <input type="button" value="X"/>
Supplies	\$2,075.00	\$2,068.31	08/23/2005 <input type="button" value="X"/>
Equipment	\$1,170.00	\$1,160.03	08/25/2005 <input type="button" value="X"/>
Travel	\$495.00	\$494.66	07/27/2005 <input type="button" value="X"/>
Training	\$35.00	\$3.62	08/24/2005 <input type="button" value="X"/>
Audit	\$120.00	\$116.00	07/27/2005 <input type="button" value="X"/>
Indirect Costs	\$2,400.00	\$2,400.00	08/13/2004 <input type="button" value="X"/>

NEW EXPENDITURES TRANSFERS HISTORY RETURN TO SUMMARY

\$99,696.08

User ID: c-jbuchana | Office: CCIS OF GREENE COUNTY

Production



Case Management Information System

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Funds Home | Funding Streams | Allocations | Available Funds | Waitlist | Pre-Enrollment | MCCA |

Admin/Fam Sup Svcs Budgets

Administration/Family Support Services Budget Detail

Select...

Fiscal Year FY 2004-05	Funding Source Former TANF (Fund C)	County Greene	Allocation Amount \$28,430.00	Unallocated Funds \$0.00
----------------------------------	---	-------------------------	---	------------------------------------

Budget Information Detail for Greene

Administration/Family Support Services Budget

Budget Category	Budget Amount	Expenditures YTD	Last Updated Date
Personnel			
Salaries	\$20,920.00	\$20,918.52	07/27/2005 <input type="button" value="X"/>
Benefits	\$6,483.00	\$6,046.95	08/15/2005 <input type="button" value="X"/>
Supplies	\$1,027.00	\$942.95	08/25/2005 <input type="button" value="X"/>

[NEW](#) [EXPENDITURES](#) [TRANSFERS](#) [HISTORY](#) [RETURN TO SUMMARY](#)

\$ 27,908.42

User ID: c-jbuchana | Office: CCIS OF GREENE COUNTY

Production



Child care management information system

Help | Logout

Home | R&R | Provider | Case | Payments | Reports | Correspondence | Administration

Admin/Fam Sup Svcs Budgets Funds Home | Funding Streams | Allocations | Available Funds | Waitlist | Pre-Enrollment | MCCA |

Administration/Family Support Services Budget Detail

Select...

Fiscal Year FY 2004-05	Funding Source R & R	County Greene	Allocation Amount \$76,500.00	Unallocated Funds \$4,132.00
---------------------------	-------------------------	------------------	----------------------------------	---------------------------------

Budget Information Detail for Greene

Administration/Family Support Services Budget

Budget Category	Budget Amount	Expenditures YTD	Last Updated Date
Personnel			
Salaries	\$43,215.00	\$43,211.12	07/27/2005 <input type="checkbox"/>
Benefits	\$13,148.00	\$13,138.85	08/15/2005 <input type="checkbox"/>
Communications			
Telephone	\$2,820.00	\$2,816.12	08/15/2005 <input type="checkbox"/>
Advertising	\$35.00	\$33.77	07/27/2005 <input type="checkbox"/>
Printing	\$1,790.00	\$1,786.93	07/27/2005 <input type="checkbox"/>
Postage	\$1,165.00	\$1,160.45	08/15/2005 <input type="checkbox"/>
Supplies	\$3,650.00	\$3,647.18	08/24/2005 <input type="checkbox"/>
Equipment	\$3,320.00	\$3,310.31	08/24/2005 <input type="checkbox"/>
Travel	\$475.00	\$473.20	07/27/2005 <input type="checkbox"/>
Training	\$350.00	\$307.40	08/24/2005 <input type="checkbox"/>
Indirect Costs	\$2,400.00	\$2,400.00	08/13/2004 <input type="checkbox"/>

NEW EXPENDITURES TRANSFERS HISTORY RETURN TO SUMMARY

\$ 72,285.33

User ID: c-jbuchana | Office: CCIS OF GREENE COUNTY

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child care management information system

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Funds Home | Funding Streams | Allocations | Available Funds | Waitlist | Pre-Enrollment | MCCA |

Admin/Fam Sup Svcs Budgets

Administration/Family Support Services Budget Summary

Fiscal Year
FY 2004-05

Agency
Commonwealth

Administration/Family Support Services Allocation Information

Office FY GO

CCIS	County	Funding Source	Admin/Fam Sup Svcs Allocation	Expenditures YTD
Greene	Greene	<u>Low Income (Fund A)</u>	\$99,790.00	\$99,696.08
		<u>Former TANF (Fund C)</u>	\$28,430.00	\$27,908.42
		<u>R&R</u>	\$76,500.00	\$72,285.33

Page 1 of 1

User ID: c-jbuchana | Office: CCIS OF GREENE COUNTY

Production

Budget Revision #: 7

Contractor: Greene County Commissioners

Contractor #: DC04305336

Date of Request: 08/15/2005

County(ies): Greene

Contact Person: John Buchanan

Fund A

Budget Category	Current Budget	Change	Revised Budget
ADMINISTRATION			
A. Personnel			
1. Salaries	64,972.00	3,078.00	68,050.00
8. Employee Benefits	20,740.00	(940.00)	19,800.00
TOTAL PERSONNEL	85,712.00	2,138.00	87,850.00
B. Operations			
Occupancy	-	-	-
Communications:			
Telephone	3,250.00	(600.00)	2,650.00
Advertising	500.00	(465.00)	35.00
Printing	2,000.00	(205.00)	1,795.00
Postage	1,500.00	(335.00)	1,165.00
Other	-	-	-
TOTAL COMMUNICATIONS	7,250.00	(1,605.00)	5,645.00
Supplies	2,500.00	(425.00)	2,075.00
Equipment (\$5000 or under)	1,200.00	(30.00)	1,170.00
Travel	378.00	117.00	495.00
Training	150.00	(115.00)	35.00
Audit	200.00	(80.00)	120.00
Depreciation	-	-	-
Other:	-	-	-
TOTAL OTHER	-	-	-
Indirect Costs	2,400.00	-	2,400.00
TOTAL OPERATIONS	14,078.00	(2,138.00)	11,940.00
C. Fixed Asset			
	-	-	-
TOTAL FIXED ASSET	-	-	-
TOTAL ADMINISTRATION (A+B+C)	99,790.00	-	99,790.00
SERVICE			
County	435,685.00	-	435,685.00
Fund R&R Transfer	-	4,132.00	4,132.00
TOTAL SERVICE	435,685.00	4,132.00	439,817.00
TOTAL BUDGET FUND A	535,475.00	4,132.00	539,607.00

John Buchanan 8/15/05
 CCIS Agency Representative Date

DPW Approval

Date

Budget Revision #: 4

Contractor: Greene County Human Services
 Date of Request: 08/15/2005
 Contact Person: John Buchanan

Contractor #: DC04305336
 County(ies): Greene

Fund C

Budget Category	Current Budget	Change	Revised Budget
ADMINISTRATION			
A. Personnel			
1. Salaries	20,650.00	270.00	20,920.00
8. Employee Benefits	6,753.00	(270.00)	6,483.00
TOTAL PERSONNEL	27,403.00	-	27,403.00
B. Operations			
Occupancy	-	-	-
Communications:			
Telephone	-	-	-
Advertising	-	-	-
Printing	-	-	-
Postage	-	-	-
Other	-	-	-
TOTAL COMMUNICATIONS	-	-	-
Supplies	1,027.00	-	1,027.00
Equipment (\$5000 or under)	-	-	-
Travel	-	-	-
Training	-	-	-
Audit	-	-	-
Depreciation	-	-	-
Other:	-	-	-
TOTAL OTHER	-	-	-
Indirect Costs	-	-	-
TOTAL OPERATIONS	1,027.00	-	1,027.00
C. Fixed Asset			
	-	-	-
TOTAL FIXED ASSET	-	-	-
TOTAL ADMINISTRATION (A+B+C)	28,430.00	-	28,430.00
SERVICE			
County	84,918.00	-	84,918.00
Set-Aside	-	-	-
TOTAL SERVICE	84,918.00	-	84,918.00
TOTAL BUDGET FUND C	113,348.00	-	113,348.00

John Buchanan 8/15/05
 CCIS Agency Representative Date

 DPW Approval Date

Budget Revision #: 3

Contractor: Greene County Human Services
 Date of Request: 08/15/2005
 Contact Person: John Buchanan

Contractor #: DC04305336
 County(ies): Greene

R&R

Budget Category	Current Budget	Change	Revised Budget
ADMINISTRATION			
A. Personnel			
1. Salaries	42,600.00	615.00	43,215.00
8. Employee Benefits	13,448.00	(300.00)	13,148.00
TOTAL PERSONNEL	56,048.00	315.00	56,363.00
B. Operations			
Occupancy	-	-	-
Communications:			
Telephone	3,250.00	(430.00)	2,820.00
Advertising	500.00	(465.00)	35.00
Printing	2,200.00	(410.00)	1,790.00
Postage	1,300.00	(135.00)	1,165.00
Other	-	-	-
TOTAL COMMUNICATIONS	7,250.00	(1,440.00)	5,810.00
Supplies	5,000.00	(1,350.00)	3,650.00
Equipment (\$5000 or under)	5,000.00	(1,680.00)	3,320.00
Travel	602.00	(127.00)	475.00
Training	200.00	150.00	350.00
Audit (NA)	-	-	-
Depreciation	-	-	-
Other:	-	-	-
TOTAL OTHER	-	-	-
Indirect Costs	2,400.00	-	2,400.00
TOTAL OPERATIONS	20,452.00	(4,447.00)	16,005.00
C. Fixed Asset			
	-	-	-
TOTAL FIXED ASSET	-	-	-
TOTAL ADMINISTRATION (A+B+C)	76,500.00	(4,132.00)	72,368.00
TOTAL R&R BUDGET	76,500.00	(4,132.00)	72,368.00

John Buchanan 8/15/05
 CCIS Agency Representative Date

 DPW Approval Date

EXHIBIT X

HUMAN SERVICES DEVELOPMENT FUND

Schedule of Revenue and ExpendituresAuditee: Greene County Contract No. _____Period: July 1, 2004 through June 30, 2005

	<u>Reported</u>	<u>Actual</u>
<u>Revenue</u>		
Department of Public Welfare	<u>\$190,622</u>	<u>\$190,622</u>
Interest Income	<u>\$1,963</u>	<u>\$1,963</u>
Fees	<u>\$0</u>	<u>\$0</u>
Client Contribution	<u>\$0</u>	<u>\$0</u>
Other	<u>\$0</u>	<u>\$0</u>
Total Revenue	<u>\$192,585</u>	<u>\$192,585</u>
<u>Expenditures</u>		
Categorical:		
Adult Services	<u>\$14,474</u>	<u>\$14,474</u>
Aging	<u>\$0</u>	<u>\$0</u>
Drug and Alcohol	<u>\$0</u>	<u>\$0</u>
Children and Youth	<u>\$45,020</u>	<u>\$45,020</u>
Mental Health	<u>\$0</u>	<u>\$0</u>
Mental Retardation	<u>\$0</u>	<u>\$0</u>
Homeless Assistance	<u>\$382</u>	<u>\$382</u>
Specialized	<u>\$0</u>	<u>\$0</u>
Generic	<u>\$33,367</u>	<u>\$33,367</u>
Service Coordination	<u>\$80,280</u>	<u>\$80,280</u>
County Administration	<u>\$19,062</u>	<u>\$19,062</u>
Total Expenditures	<u>\$192,585</u>	<u>\$192,585</u>
Excess of Revenue over Expenditures	<u>\$0</u>	<u>\$0</u>

Examples of reports that may be helpful in completing this schedule may be found in Section 9 of the Supplement.

XIX(a)

County Summary
FINAL EXPENDITURE REPORT
 Fiscal Year 2004-2005
HOMELESS ASSISTANCE REPORT

County Greene
 Report Prepared By Katie Rosner

Telephone Number (724) 852-5276

SOURCES OF FUNDING	TOTAL AVAILABLE FUNDS	
DPA Allocation	A*	70,638.00
Client Contributions	B	-
Other	C	-
Interest Earned	D	43.47
A+B+C+D=Equals		E 70,681.47

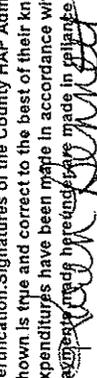
A. Must Equal the Total County HAP Allocation

EXPENSES	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Innovative/Supportive Housing Services	TOTAL EXPENSES
On Behalf of Clients	1,392.66		38,717.07		933.78	F 44,808.53
Personnel	-	13,661.00			-	G 13,661.00
Operating	128.12	1,458.05	3,561.97		-	H 5,148.14
Fixed Assets/Equipment	-				-	I -
SUBTOTAL	1,520.78	15,119.05	42,279.04	3,765.02	933.78	J** 63,617.67

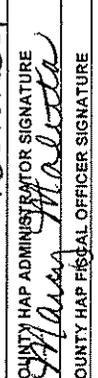
*J Must Equal F+G+H+I

COUNTY ADMINISTRATION (Max 10% of total HAP Funding)	K	7,063.80
TOTAL HAP EXPENSES	L	70,681.47
TOTAL UNEXPENDED FUNDS		\$0.00

Certification: Signatures of the County HAP Administrator and County HAP Fiscal Officer of the county are required on all reports to certify that the statement of receipts and expenditures for the period shown is true and correct to the best of their knowledge and belief; and that the fund balance shown on the form has been reconciled with the related balances of the books of this county; that the expenditures have been made in accordance with subsequent changes submitted to the Department; and with the requirements of the Department; and that the County understands that all payments made hereunder are made in reliance by the Commonwealth upon the statement made herein.



 COUNTY HAP ADMINISTRATOR SIGNATURE
 TELEPHONE NUMBER (724) 852-5276
 DATE 8/19/05



 COUNTY HAP FISCAL OFFICER SIGNATURE
 TELEPHONE NUMBER (724) 852-5276
 DATE 8/19/05

