

COUNTY OF GREENE, PENNSYLVANIA

SINGLE AUDIT

2008

MaherDuessel

Certified Public Accountants || *Pursuing the Profession While Promoting the Public Good®*

COUNTY OF GREENE, PENNSYLVANIA

YEAR ENDED DECEMBER 31, 2008

TABLE OF CONTENTS

Independent Auditor's Report

Management's Discussion and Analysis i

Financial Statements:

Government-wide Financial Statements:

Statement of Net Assets	1
Statement of Activities	2

Fund Financial Statements:

Balance Sheet – Governmental Funds	3
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets	4
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds	5
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities	6
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund	7
Statement of Fiduciary Net Assets – Fiduciary Funds	8
Statement of Changes in Fiduciary Net Assets – Fiduciary Funds	9
Notes to Financial Statements	10

COUNTY OF GREENE, PENNSYLVANIA

YEAR ENDED DECEMBER 31, 2008

TABLE OF CONTENTS

(Continued)

Required Supplementary Information:

Schedule of Contributions from Employers and Other Contributing Entities for the Pension Trust Fund	43
Schedule of Funding Progress	44
Note to Supplementary Schedules	45

Additional Information:

Combining Balance Sheet – Other Governmental Funds	46
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Other Governmental Funds	49
All Agency Funds:	
Combining Balance Sheet	52
Combining Statement of Changes in Assets and Liabilities	53
Schedule of Expenditures of Federal Awards	58
Schedule of Pennsylvania Department of Public Welfare – Financial Assistance	60
Notes to Schedule of Expenditures of Federal Awards	61

Department of Public Welfare – Funded Financial Assistance Program Exhibits:

Independent Accountant’s Report on “Agreed-Upon Procedures” for Department of Public Welfare-Funded Financial Assistance Programs, Schedules, and Exhibits	62
Exhibits	64

COUNTY OF GREENE, PENNSYLVANIA

YEAR ENDED DECEMBER 31, 2008

TABLE OF CONTENTS

(Continued)

Independent Auditor's Reports in Accordance with OMB Circular A-133:

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	94
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal and Pennsylvania Department of Public Welfare (DPW) Program and on Internal Control over Compliance in Accordance with OMB Circular A-133 and the DPW Compliance Supplement	96
Schedule of Findings and Questioned Costs	98
Summary Schedule of Prior Audit Findings	99

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Independent Auditor's Report

Board of County Commissioners
County Controller
County of Greene, Pennsylvania

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Greene, Pennsylvania, (County) as of and for the year ended December 31, 2008, 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 did not audit the financial statements of Greene County Industrial Development Authority (Authority), the discretely presented component unit, which represents 18 percent, 69 percent, and 7 percent, respectively, of the assets, unrestricted net assets, and revenues of the government-wide financial statements. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and in our opinion, insofar as it relates to the amounts included for the Authority, is based on the report of the other auditors.

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. 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 significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of December 31, 2008, and the respective changes in financial position thereof, and the respective budgetary comparison for the General Fund 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 August 28, 2009, on our consideration of the County's internal control over financial reporting and on 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 important for assessing the results of our audit.

The Management's Discussion and Analysis and pension information on pages i through xvii and 43 through 45, respectively, 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

Board of County Commissioners
County Controller
County of Greene, Pennsylvania
Independent Auditor's Report
Page Two

regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit this 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's basic financial statements. The additional information listed in the table of contents is presented for the purpose of additional analysis and is 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 the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*, and is also not a required part of the basic financial statements of the County. Similarly, the accompanying schedule of DPW expenditures is presented for purposes of additional analysis as required by the Commonwealth of Pennsylvania Department of Public Welfare and is not a required part of the basic financial statements. Such information has 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.

Maier Duessel

Pittsburgh, Pennsylvania
August 28, 2009

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, 2008. It should be read in conjunction with the accompanying basic financial statements and the notes to those statements.

Financial Highlights

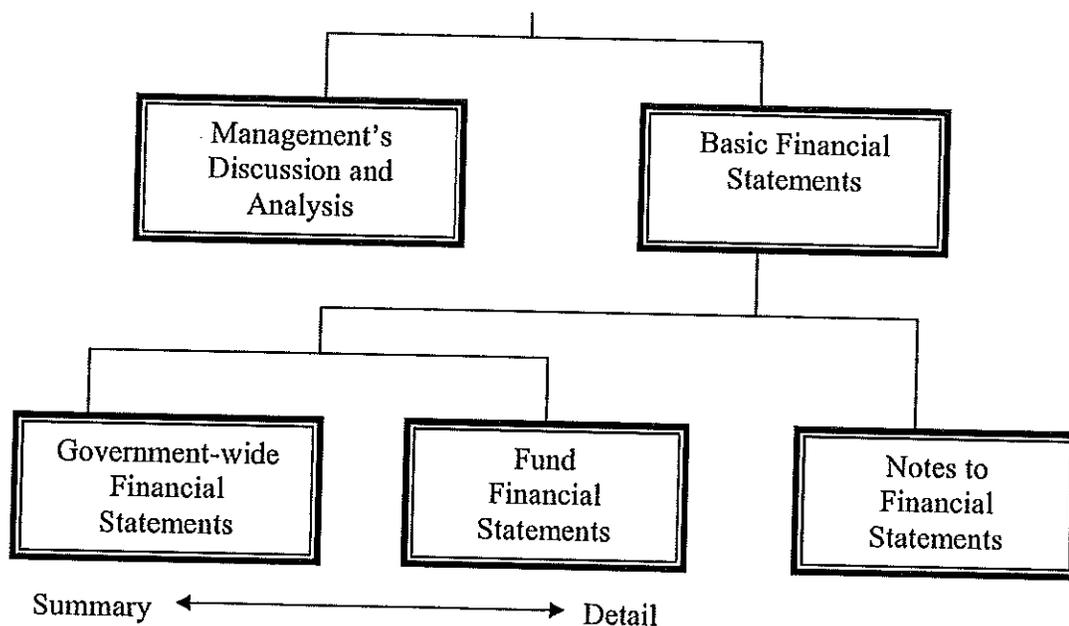
- The County issued a General Obligation Bond Series in 2006 in the amount of \$5,265,000. This bond contained both County-managed infrastructure improvement projects and Authority-managed Water and Sewage line projects. All County projects have been completed except two and those have been started. Six of the twelve main Authority projects have also been completed and additional projects have been considered.
- The County's net assets increased by \$1,385,056 in 2008. Assets increased approximately \$1.6 million while liabilities increased \$0.2 million.
- The County General Fund expenditures exceeded revenues, and the fund balance decreased by \$846,489.
- The County refinanced the 1998 bonds in early 2008 and realized a savings, net of costs, of \$341,321.
- The Board of Commissioners maintained the real estate tax rates for general fund, debt, and library for 2008 (and 2009) at the 2004 level of 6.42 mills. This is the longest period of time in at least the last 17 years that tax rates have gone without an increase, and this contributed to the fund balance decrease seen in the General Fund in 2008.
- The County collected 99.996% of all property taxes due in 2008. Three factors are essential for high tax collection rates: taxpayers must feel their taxes are being spent wisely, altruism must outweigh egotism on an individual basis but across the base of taxpayers, and those paying the taxes must be in a position financially to make the payment. This high collection rate is a positive reflection on the citizens, the government, and the economy of Greene County.

MANAGEMENT'S DISCUSSION AND ANALYSIS

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 in 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.

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.

MANAGEMENT'S DISCUSSION AND ANALYSIS

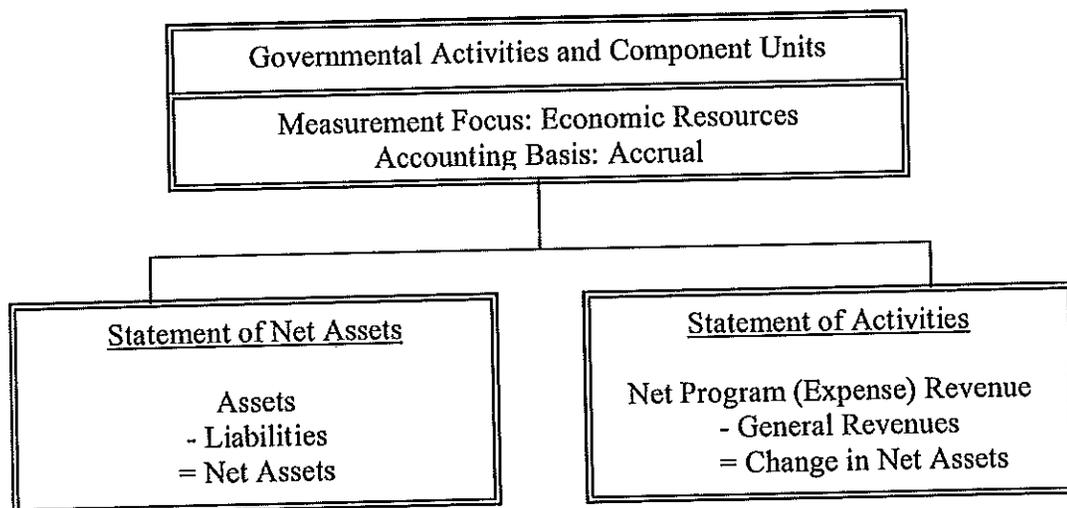
The financial statements also include notes that provide additional information essential to a full understanding of the financial data provided in the government-wide and fund financial statements, as well as required supplementary information regarding the County's budget. In addition to these required 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.

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.

GOVERNMENT-WIDE FINANCIAL STATEMENTS



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.

MANAGEMENT'S DISCUSSION AND ANALYSIS

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.

Statement of Net Assets

	Governmental Activities			
	2008	2007	2006	2005
Assets:				
Current and other Assets	\$ 12,833,668	\$13,813,897	\$5,721,034	\$7,603,198
Capital Assets	36,800,933	34,197,762	24,469,314	20,951,429
Total Assets	\$ 49,634,601	\$48,011,659	\$40,190,348	\$28,554,627
Liabilities:				
Current Liabilities	7,097,632	\$7,190,832	\$7,336,892	\$4,409,100
Other Liabilities	13,579,220	13,248,134	13,725,774	8,897,137
Total Liabilities	20,676,852	20,438,966	21,062,666	13,306,237
Net Assets:				
Invested in capital assets, net of related debt	25,808,781	23,296,147	15,292,934	12,771,629
Restricted	3,186,794	2,845,005	4,974,863	1,424,401
Unrestricted	-37,826	1,431,541	-1,140,115	1,052,360
Total Liabilities and Net Assets	\$49,634,601	\$48,011,659	\$40,190,348	\$28,554,627

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

- *Governmental activities*, which 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*, which reflects the activity of the Greene County Industrial Development Authority (IDA), a legally separate entity for which the County provides financial support and appoints board members.

As the component unit (the IDA) is only indirectly managed by the County, it has been removed from the above condensed statement. However, the financial information for the IDA is available in the accompanying basic financial statements and the notes to those statements. Four years are shown for comparative purposes.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Greene County, from the "Balance Sheet" perspective, is in good financial condition. County assets have traditionally exceeded liabilities due to the County bridges, which are owned by the County but financed through state dollars. In the past few years, however, due to the major infrastructure projects completed by the County, County assets have continued to rise. The chart below shows the ratios for the current and past three years. During 2006, when the County issued bonds for various construction projects, the ratio decreased slightly. In 2007, as those projects completed and became assets, the ratio improved and increased over previous years. 2008 shows a continuation of this cycle.

	2008	2007	2006	2005
Asset-to-Liability Ratios	2.4 : 1	2.35 : 1	1.91 : 1	2.15 : 1

The County owns approximately \$36 million in depreciated assets, and the County debt directly related to these assets is just under \$11 million. The difference of almost \$26 million is the equity the County has in those assets. The chart below shows that for every dollar of debt the county has, we have \$3.35 of assets to match it. This upward trend is an indication of how sensibly bond money is spent and how well bond money is leveraged to obtain matching grant funds.

	2008	2007	2006	2005
Asset-to-Debt Ratios	3.35 : 1	3.14 : 1	2.67 : 1	2.56 : 1

In the case of Murtha Drive and the Foundation Coal Aquatic Center, which will both be depreciated over 40 years, the bond debt extends out only 20 years. These assets are worth \$10.65 million, and the County used just over \$1 million of bond money to build them. The balance of the projects was completed with local, state, and federal grants.

The County's liabilities fall into two categories: long-term and short-term. Our long-term liabilities are the 2008, 2006, and 2003 bonds. A specified portion of the collected taxes are paid into funds each year to make the payments on these bonds, and the full schedule of bonds can be seen in the notes accompanying the financial statements.

The short-term liabilities, generally speaking, can be divided into two categories: money the county owes, but has not yet paid out, and money the county has received for a specific purpose, but has not yet spent (i.e., we are "liable" for the specific purpose until we have spent the money). Accounts Payable for the County makes up the largest portion of the first category. As the chart below reflects, Accounts Payable trended up as the County engaged in many capital projects and now has begun to trend down as many of those projects become completed. The County continues to pay its bills on a "net 30" basis.

	2008	2007	2006	2005
Accounts Payable (in \$)	2,957,380	3,646,428	4,272,023	1,942,663

MANAGEMENT'S DISCUSSION AND ANALYSIS

While the County's equity in capital assets has been discussed above in relation to assets, the Net Assets portion of the statement also contains restricted and unrestricted net assets. The County's restricted net assets are twofold: capital projects, which represents the remaining bond money, and debt service, which is the money dedicated to paying off the County bonds.

To put all the sections and numbers of the Statement of Net Assets in perspective, consider the following:

1. In the simplest terms, the Statement of Net Assets shows what the County has in cash and the value of the properties it owns, what the County owes, and the difference between those two numbers. As an analogy, a person has their cash in the bank, their car, and the house, but they also have bills, a car loan, and a mortgage to pay. If the County was a person, he would have about two and a half times more money in the bank than bills and loans to pay, and his house would be worth over three times what was left to pay on the mortgage.
2. 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 has to allocate only 9% of its tax revenue for debt.
3. Greene County's asset-to-liability ratio is 2.4:1. This means for every \$1 we owe, we hold \$2.40 in cash or assets. The County asset-to-debt ratio is 3.35:1, which again means that for every \$1 of debt we have, we hold \$3.35 in assets. These ratios are exceptional, and the chart below compares Greene County numbers to some other counties in southwestern Pennsylvania.

	Greene	Allegheny	Westmoreland	Beaver*
Asset-to-Liability Ratios	2.40 : 1	1.01 : 1	1.46 : 1	0.98 : 1
Asset-to-Debt Ratios	3.35 : 1	1.02 : 1	0.60 : 1	1.97 : 1

*based on 2007 CAFR

Statement of Activities

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), and this is known as program revenue. The Statement of Activities requires program revenue and any operating or capital grants and contributions to be associated with the major department that generated the revenue, and also shows separately stated general revenues. Expenses for the departments are shown as well, and this statement therefore shows what parts of county government are being funded with tax dollars and what parts are funded by user fees and grants.

The statement below is condensed to allow comparative year data to be shown. As with the Statement of Net Assets, the IDA portion of this statement has been removed but can be seen in the accompanying basic financial statements and the notes to those statements.

MANAGEMENT'S DISCUSSION AND ANALYSIS

	2008			2007		
	Expenses	Program revenues	General revenue required (provided)	Expenses	Program revenues	General revenue required (provided)
Primary government:						
General government	7,916,918	2,828,865	5,088,053	7,639,976	2,154,293	5,485,683
Public safety	3,726,785	1,260,202	2,466,583	3,452,298	1,365,895	2,086,403
Public works	604,599	1,870,101	(1,265,502)	937,571	7,286,989	(6,349,418)
Human services	13,213,134	13,130,200	82,934	12,016,912	11,829,785	187,127
Culture & recreation	2,154,776	1,433,886	720,890	1,833,324	2,609,059	(775,735)
Community & econ. development	1,889,273	856,691	1,032,582	2,558,107	1,175,771	1,382,336
Unallocated depreciation	136,624	-	136,624	135,718	-	135,718
Interest on long-term debt	540,031	-	540,031	600,856	-	600,856
Total activities	30,182,140	21,379,945		29,174,762	26,421,792	
General revenues:						
Property taxes, levied for general purposes			8,429,632			9,034,316
Property taxes, levied for debt service			789,294			846,215
Property taxes, levied for library expenditures			79,189			87,893
Interest			404,900			744,894
Rental income			340,748			326,109
Gain (loss) on sale of assets			(36,019)			16,030
Reimbursement of prior period expenditures			179,507			142,524
Total general revenues			10,187,251			11,197,981
Change in net assets			1,385,056			8,445,011
Net assets:						
Beginning of year			27,572,693			19,127,682
End of year			28,957,749			27,572,693

The Statement of Activities shows that the County supported its operations with approximately \$10.2 million in general revenues, of which \$8.4 million was general tax revenue. In general, expenses, program revenues, and operating grants increased while capital grants and general revenues decreased from 2007 to 2008 as seen below.

<u>Program Revenue Source</u>	2008	2007
Charges for Services	\$ 2,870,401	\$ 2,699,735
Operating Grants and Contributions	\$ 15,677,630	\$ 14,645,155
Capital Grants and Contributions	\$ 2,831,914	\$ 9,076,902
General Revenues	\$ 10,187,251	\$ 11,197,981

MANAGEMENT'S DISCUSSION AND ANALYSIS

Operating grants remained approximately the same with Human Services receiving over \$13 million for operations. The major decrease in program revenues is under capital grants with the County receiving \$6.2 million less in 2008. This is directly related to projects completed (or completely funded) in 2007, such as Murtha Drive and the Foundation Coal Aquatic Center. The decrease in general revenues is problematic and symptomatic of the economic crisis that arose in the U.S. in late 2008. Discount payments were up moderately in early 2008, and face payments remained steady, but penalty payments dropped considerably. Interest rates also dropped 3% during 2008, affecting County general investments across all funds.

The bottom line on this statement is a slight positive Change in Net Assets - a positive change in the value of Greene County's assets relative to its liabilities.

	2008	2007	2006	2005	2004	2003
Changes in Net Assets	5%	44%	25%	6%	6%	8%

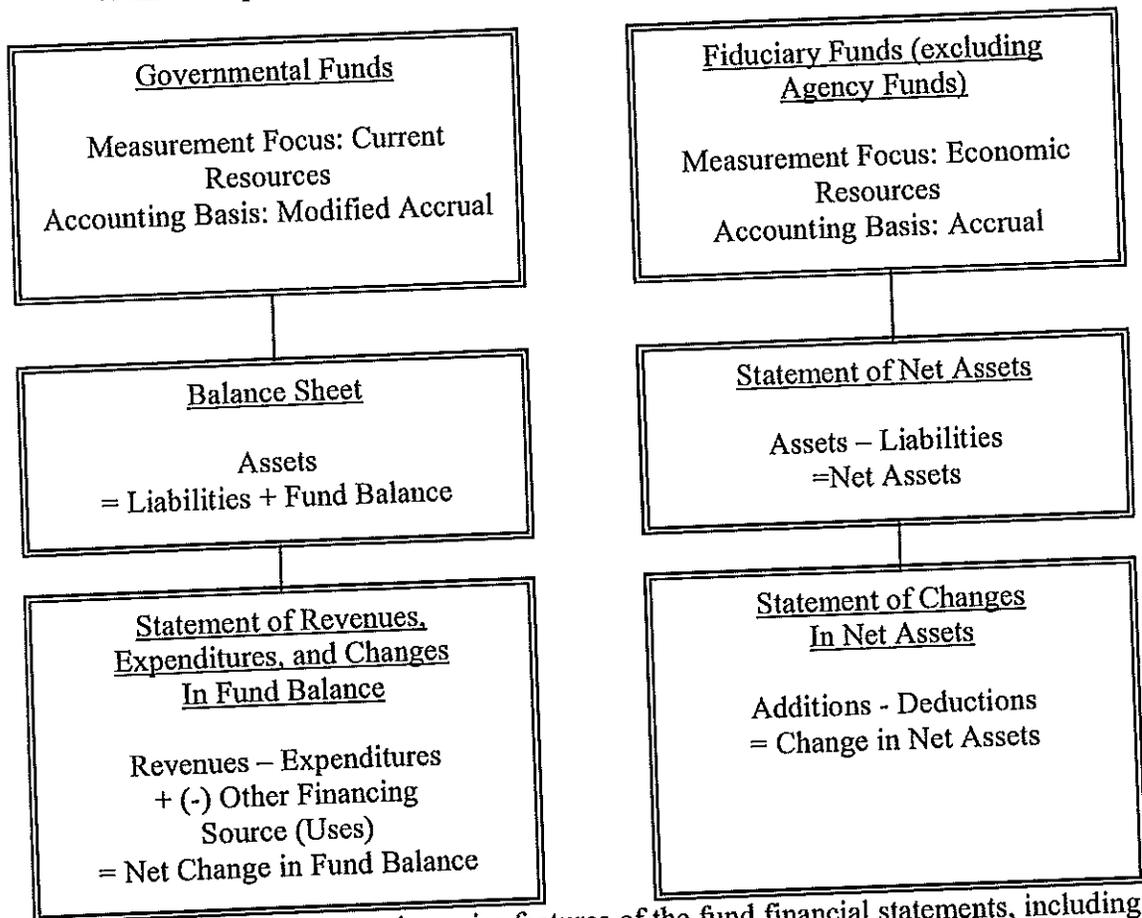
FUND FINANCIAL STATEMENTS

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 is 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.

MANAGEMENT'S DISCUSSION AND ANALYSIS

- *Fiduciary funds:* The County is the trustee, or fiduciary, for the County Pension Plan. 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 above diagram presents the major features of the fund financial statements, including the information contained therein.

Governmental Funds

Greene County has four funds this year that are considered *Major* funds for the purpose of GASB #34 reporting: the General Fund, Capital Projects, Human Services, and the Behavioral Health Fund. There are 26 *other* funds that make up the "Other Governmental Funds" on the Governmental Funds Balance Sheet and Statement of Revenue and Expenditures.

MANAGEMENT'S DISCUSSION AND ANALYSIS

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/Capital expenditures are recorded.

Assets	General Fund	Behavioral Health	Human Services	Capital Projects
Cash and cash equivalents	\$ 4,032,004	\$ 2,337,601	\$ 481,676	\$ 1,099,166
Investments	-	-	-	-
Due from other funds	1,640,998	-	9,453	1,896,427
Due from other governments	186,536	20,689	130,836	-
Taxes receivable	475,381	-	-	-
Accounts receivable	17,737	-	922	-
Other assets	8,100	-	-	-
Total Assets	\$ 6,360,756	\$ 2,358,290	\$ 622,887	\$ 2,995,593
Liabilities and Fund Balance				
Liabilities:				
Accounts payable	\$ 267,201	\$ 1,232,523	\$ 258,817	\$ -
Accrued liabilities and withholdings	572,320	-	-	-
Due to other funds	2,524,643	112,887	134,110	61,011
Deferred revenue	1,352,212	1,012,880	229,960	-
Total Liabilities	4,716,376	2,358,290	622,887	61,011
Fund Balance:				
Reserved	8,100	-	-	2,934,582
Unreserved	1,636,280	-	-	-
Total Liabilities and Fund Balance	\$ 6,360,756	\$ 2,358,290	\$ 622,887	\$ 2,995,593

The General Fund balance sheet shows the cash available at the end of 2008 for operations in the unreserved fund balance is \$1.6 million. 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 Froms* when the state or federal government is slow to reimburse the County for expenditures. Normally, this reimbursement would be for operating grants, but in 2008, it also included the large capital grants the county worked with as well. The strong fund balance allowed the county to complete the capital projects without any major cash flow issues.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The fund balance decreased in 2008 by \$846,000, and \$672,000 of that was budgeted. Without increases in tax rates, and with contracted increases in wages and normal increases in utility, gasoline, and benefit costs, the County has been budgeting fund balance deficits for the past several years. In most years, the County has been able to make up the difference during the course of a year by exceeding revenues or decreasing expenses. In 2008, that was not possible, and the deficit exceeded even the budgeted amount. As opportunities for operating and capital grants decrease and other revenue streams decrease, the County will need to either increase tax rates or cut expenses.

The *Due from other funds* line for the General Fund directly correlates to the *Due to other funds* for the 29 other County funds (3 major, 26 other).

As major funds can change from year to year, comparative figures are not shown, but General Fund assets and liabilities increased in 2008, mainly in the *Cash* and *Due to other funds* lines of the balance sheet. The *Due to other funds* line increased considerably and is due, in part, to a new process used by the state to distribute funds to the County regardless of fund. At the end of 2008, many grants were being held in this account until used, and thus the General Fund "owed" these other funds money. Again, this correlates directly to the *Due to other funds* for the 29 other County funds.

Taxes Receivable for the General Fund decreased \$575,000. This is due to an incredibly high tax collection rate of 99.996%. Normally the uncollected taxes at the end of any given year are offset by the collection of back taxes in that same year. With only \$325 in outstanding taxes for 2008, and normal collections on back taxes in the same year, the overall total of unpaid taxes fell significantly.

The Capital Projects fund came on the major funds list in 2006 as a result of the bond issue and all the projects that entailed. Due to the size of some of the federal and state grants received in 2006 through 2008, the Capital Projects fund was also used to balance cash flow for non-bond projects while awaiting reimbursements, thus the *Due from other governments* line in the Balance Sheet.

The Behavioral Health and Human Services funds show no fund balance as, by law, they cannot "carry" funds from one year to the next. However, unspent monies are not sent back to the issuing agency but are instead shown as deferred revenue.

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

The statement below is a very condensed version of the Governmental Statement of Revenue, Expenditures, and Change in Fund Balance for 2007. This statement shows the four major funds, what revenues they generated, what expenditures were incurred, any other activity, and then the change in fund balance from the previous year.

MANAGEMENT'S DISCUSSION AND ANALYSIS

	General Fund	Behavioral Health	Human Services	Capital Projects
Revenues:				
Taxes	\$ 8,846,782	\$ -	\$ -	\$ -
Intergovernmental	1,488,065	6,544,884	3,923,022	871,715
Charges for services, fines, & permits	1,741,276	-	26,761	4,450
Interest	175,725	68,279	22,044	100,098
Rental income	340,748	-	-	-
Donations	12,453	-	5,029	-
Total revenues	<u>\$ 12,605,049</u>	<u>\$ 6,613,163</u>	<u>\$ 3,976,856</u>	<u>\$ 976,263</u>
Expenditures:				
Administration	\$ 4,551,787	\$ -	\$ -	\$ 118,931
Judicial	2,570,676	-	-	-
Public safety	3,120,342	-	-	125,545
Public works	175,713	-	-	590,990
Human services	-	6,648,240	3,905,120	-
Culture and recreation	1,427,726	-	-	181,765
Conservation and economic development	1,294,118	-	-	-
Debt service	36,620	-	-	-
Total expenditures	<u>\$ 13,176,982</u>	<u>\$ 6,648,240</u>	<u>\$ 3,905,120</u>	<u>\$ 1,017,231</u>
Excess (Deficiency) of Revenues				
Over Expenditures	<u>(\$ 571,933)</u>	<u>(\$ 35,077)</u>	<u>\$ 71,736</u>	<u>(\$ 40,968)</u>
Other Financing Sources (Uses):				
Transfers in	\$ 619,065	\$ 135,193	\$ 2,099	\$ 341,322
Other sources from sale of assets/ prior period reimbursement	359,115	-	-	135,649
Transfers out and other	(842,135)	(100,116)	(73,835)	-
Other uses	(410,601)	-	-	-
Total other financing sources (uses)	<u>(\$ 274,556)</u>	<u>\$ 35,077</u>	<u>(\$ 71,736)</u>	<u>\$ 476,971</u>
Net Change in Fund Balance	(\$ 846,489)	\$ -	\$ -	\$ 436,003
Beginning of year	<u>\$ 2,490,869</u>	<u>-</u>	<u>-</u>	<u>\$ 2,498,579</u>
End of year	<u>\$ 1,644,380</u>	<u>-</u>	<u>-</u>	<u>\$ 2,934,582</u>

The General Fund

The revenue shown for the General Fund 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)*.

The *Other Financing Sources (Uses)* section shows specifically *Transfers in*, *Other sources*, *Transfers out*, and *Other uses*. *Transfers in* are made up of administrative fees

MANAGEMENT'S DISCUSSION AND ANALYSIS

paid to the General Fund by departments that have their own sources 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 from the sale of assets and prior period reimbursements in 2008 includes proceeds from county auctions in the amount of \$20,310 and prior period reimbursements of \$43,858. The remaining amount is the value of the County copier lease. The value of the lease is considered an asset as the County has the use of the copiers while not paying out the full price for them. To balance this entry, however, the actual cost of the lease itself is shown in this same section as an *Other use*. The IDA allocation, in the amount of \$116,400, is also accounted for in the *Other use* line.

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

The calculation of the fund balance decrease is shown at the bottom of this statement and is then carried over to the Balance Sheet. For 2008, the fund balance decreased \$846,489. While the Balance Sheet tells us what the fund balance is, the Revenue and Expenditures Statement tells us how it changed for 2008. This MD&A tells us *why* it changed.

Behavioral Health and Human Services

These funds cover Mental Health, Mental Retardation, Transportation, and other Human Services functions. The revenue section shows that the majority of the funding for these programs comes from state and federal sources. Expenditures basically match revenue, and as noted above in the Balance Sheet section, these funds are not allowed to show a fund balance (i.e., they have no "equity," only money that they are given to spend that they may not have spent in the current year). The *Other Financing Sources (Uses)* section of this statement shows the County contribution to these programs (*Transfers in*) and the reimbursement from the programs to the County for services (*Transfers out*).

The Capital Projects Fund

The bond proceeds are not part of the revenue shown for Capital Projects. This revenue is from the Murtha Drive (\$500,000), County Office Building Upgrades (\$200,000), and Jail Expansion (\$170,000) grants. The actual bond proceeds were received in 2006 and are not shown for 2008.

This statement clearly shows where the bond and capital grants are being spent within County government. The largest expenditure for 2008 is in *Public works* and is related to the Water and Sewage System Expansion Projects and the completion of the Murtha Drive Project. *Culture and recreation* is the second largest use and is related to the completion of the Foundation Coal Aquatic Center, the relocation of the tennis courts, and the renovations to Mon View Park. The *Public safety* expense is for the Jail Expansion, and *General government-administration* is for upgrades to County buildings.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Unlike the General Fund, the Capital Projects fund is a multi-year fund and does not "close out" at the end of the year. There are no deferred revenues with respect to the bond, and the budget does not end until the bond money is spent or all the projects are complete. With this in mind, the *Fund Balance* for the Capital Projects Fund simply reflects the remaining project funds at the end of the year.

Other Governmental Funds

The 25 funds that make up this group are not shown on the above statements and are too numerous to list and discuss. Activity for all these funds can be seen in the accompanying basic financial statements and the notes to those statements. It is worth noting here, and of concern to management, that the Debt Service fund, while ending the year with a fund balance of \$252,212, did show a negative change in fund balance of \$94,214 after a negative change in fund balance for 2007 of \$373,000. Recognizing this situation, the County General Fund budget for 2008 contained a payment for the Debt Service fund in the amount of \$100,000, and an additional amount was budgeted for 2009 in the amount of \$170,000. With the debt millage numbers confirmed in 2008 for the newest refinanced issue, the County is expected to increase debt millage slightly in 2010 to even out the cash flow in this fund and provide a steady income stream for the payment of the new bond issues.

Fiduciary Funds

The County reports three funds under the Statement of Fiduciary Net Assets. Of these, two are *Agency* funds (the Tax Claim Bureau and Other Escrow Accounts) and, at the end of the year, the assets will equal the liabilities.

The third fund in this group is a *Trust* fund: the County Pension Plan. The chart below shows the growth and decline of the Pension Net Assets in relation to the S&P 500 Index, as well as showing the County contribution to the fund over the past several years.

County Pension Plan	2008	2007	2006	2005
S&P Index growth (decline)	(35.61%)	2.16%	13.48%	3.84%
Pension Net Assets growth (decline)	(15.68%)	6.13%	18.10%	6.10%
County Contribution	\$ 413,000	\$ 451,000	\$ 454,000	\$ 340,000

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 is partially reimbursed by state programs such as Children & Youth Services and Human Services. Expected contributions for 2009 are budgeted at \$528,000.

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

GENERAL FUND BUDGETARY HIGHLIGHTS AND MANAGEMENT DISCUSSION & ANALYSIS SUMMARY

The County budget process for any given year starts five months before the year begins and continues throughout the 12 months of that year. For 2008, when the preliminary budget was passed in 2007, the County did not yet have many of the benefit rates for the upcoming year, various assessment issues had not been finalized, and several grants for various departments were not yet guaranteed.

During the course of the year, these issues were resolved, and 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.

As benefit rates were finalized, budget moves to allocate the funds to the departments and out of the "holding lines" in general administration account for the reduction in the budget of administration and some of the increases in the other sections.

The below chart is a condensed version of the Budget & Actual Statement that is contained in the accompanying basic financial statements.

In the *Revenues* section of this statement, it can be seen that \$745,845 was added to revenue, of which \$656,843 was from the *Intergovernmental* line. These were grants that became available during the course of the year. The two large budget variances shown in the below report are from the *Intergovernmental* line and the *Interest* line. The grants added to the budget were in most cases received but not completely spent before the end of the year, and therefore the revenue was not recognized and is shown as deferred. This was explained above in the Major Funds Balance Sheet section. The reduction in expected interest has been addressed in the Statement of Net Assets section.

Expenses overall had a very small variance, but individual departments, such as *Public safety*, had large variances as a department. The County Prison experienced overages, and the 911 Center experienced staff reimbursement cutbacks from the state. In *Culture and recreation*, some initial overstaffing of the new aquatic center and over-runs in summer programs also caused significant budgetary variances.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Budget & Actual – General Fund

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$8,676,702	\$8,687,781	\$8,846,782	\$ 159,001
Licenses and permits	18,800	20,100	20,938	838
Fines and forfeits	185,000	185,000	167,024	(17,976)
Intergovernmental	1,015,981	1,672,824	1,488,065	(184,759)
Charges for services	1,330,400	1,472,080	1,553,314	81,234
Interest	336,256	336,256	175,725	(160,531)
Rental income	309,098	323,898	340,748	16,850
Donations	181,773	101,916	12,453	(89,463)
Total revenues	12,054,010	12,799,855	12,605,049	(194,806)
Expenditures:				
General government - administration	5,211,014	4,632,885	4,551,787	81,098
General government - judicial	2,337,761	2,708,608	2,570,676	137,932
Public safety	2,241,205	2,703,568	3,120,342	(416,774)
Public works	148,642	176,678	175,713	965
Culture and recreation	848,023	1,311,045	1,427,726	(116,681)
Conservation and economic development	1,523,535	1,607,580	1,294,118	313,462
Debt service	36,620	36,620	36,620	-
Total expenditures	12,346,800	13,176,984	13,176,982	2
Excess (Deficiency) of Rev. Over Expend.	(292,790)	(377,129)	(571,933)	(194,804)
Other Financing Sources (Uses):				
Transfers in	391,685	366,589	619,065	252,476
Other sources/prior period reimb.	153,862	164,347	359,115	194,768
Transfers out	(726,748)	(826,748)	(842,135)	(15,387)
Other uses	-	-	(410,601)	(410,601)
Total other financing sources (uses)	(181,201)	(295,812)	(274,556)	21,256
Net Change in Fund Balance	(473,991)	(672,941)	(846,489)	(173,548)
Fund Balance:				
Beginning of year	2,490,869	2,490,869	2,490,869	-
End of year	\$2,016,878	\$1,817,928	\$1,644,380	\$ (173,548)

The difference between the original and final amended General Fund budget was increased revenues of \$745,845 and increased expenditures of \$830,184. The actual General Fund revenue came in under the budget figure by \$194,806, while expenditures were over budget by \$2.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The many favorable financial ratios, strong positive growth of net assets, an increase in the general fund balance, and the completion of major development projects indicate that Greene County continues to be well-managed with respect to budget, policy, investment, control, and audit.

In many respects, Greene County has been insulated from the global economic crisis. Decreases in interest rates, poor performance on pension investments, sharp reductions in state and federal grants, and slow reimbursements are, however, all causes for concern and warrant increased watchfulness on the part of Greene County financial personnel and elected officials.

This report is designed to provide citizens, taxpayers, investors, customers, and creditors with a general overview of Greene County finances and to demonstrate accountability for the funds it receives. Questions concerning this report, the financial management policies of the county, or requests for additional information should be directed to:

Gene Lee, Chief Clerk
93 East High Street
Waynesburg, PA 15370

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COUNTY OF GREENE, PENNSYLVANIA

STATEMENT OF NET ASSETS

DECEMBER 31, 2008

	Governmental Activities	Industrial Development Authority
Assets		
Cash and cash equivalents	\$ 10,240,568	\$ 903,011
Investments	53,000	-
Receivables:		
Taxes receivable, net of allowance	499,383	-
Due from other governments	1,410,345	-
Accounts receivable	222,204	-
Prepaid expenses/other assets	9,169	-
Deferred bond issue costs	398,999	-
Long-term notes receivable	-	10,144,512
Fixed assets not being depreciated	6,048,042	10,000
Fixed assets, net of accumulated depreciation	14,275,301	-
Infrastructure assets, net of accumulated depreciation	16,477,590	-
	49,634,601	11,057,523
Total Assets		
Liabilities		
Accounts payable	2,957,380	-
Accrued liabilities and withholdings	572,320	-
Accrued interest payable	177,713	-
Due to other governments	45	63,986
Unearned revenue	2,789,585	-
Net pension obligation	270,339	-
Accrued compensated absences	330,250	-
USDA Loan Program Reserve	-	425,675
Bonds, notes, and leases payable:		
Amount due within one year	595,552	295,000
Amount due in more than one year	12,983,409	10,357,836
Accrued bond issuance premium	259	-
	20,676,852	11,142,497
Total Liabilities		
Net Assets		
Invested in capital assets, net of related debt	25,808,781	-
Restricted for:		
Capital projects	2,934,582	-
Debt service	252,212	-
Unrestricted	(37,826)	(84,974)
	\$ 28,957,749	\$ (84,974)
Total Net Assets		

See accompanying notes to financial statements.

COUNTY OF GREENE, PENNSYLVANIA

STATEMENT OF ACTIVITIES

YEAR ENDED DECEMBER 31, 2008

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Industrial Development Authority
Primary government:						
Governmental activities:						
General government	\$ 7,916,918	\$ 1,228,629	\$ 703,521	\$ 896,715	\$ (5,088,053)	\$ -
Public safety	3,726,785	679,950	519,066	61,186	(2,466,583)	-
Public works	604,599	49,070	223,183	1,597,848	1,265,502	-
Human services	13,213,134	185,584	12,944,616	-	(82,934)	-
Culture and recreation	2,154,776	568,534	599,101	266,251	(720,890)	-
Community and economic development	1,889,273	158,634	688,143	9,914	(1,032,582)	-
Unallocated depreciation	136,624	-	-	-	(136,624)	-
Interest on long-term debt	540,031	-	-	-	(540,031)	-
Total governmental activities	\$ 30,182,140	\$ 2,870,401	\$ 15,677,630	\$ 2,831,914	\$ (8,802,195)	\$ 70,336

Component unit:
Industrial Development Authority

\$ 2,387,645	\$ 741,516	\$ 1,716,465	\$ -			
General revenues:						
Property taxes, levied for general purposes				8,429,632		-
Property taxes, levied for debt service				789,294		-
Property taxes, levied for library expenditures				79,189		-
Interest				404,900		23,076
Rental income				340,748		-
Miscellaneous revenues				-		14,261
Grants, subsidies, and contributions-not restricted				-		-
Gain (loss) on sale of assets				(36,019)		-
Reimbursement of prior period expenditures				179,507		-
Total general revenues				10,187,251		37,337
Change in Net Assets				1,385,056		107,673
Net Assets:						
Beginning of year				27,572,693		(192,647)
End of year				\$ 28,957,749		\$ (84,974)

See accompanying notes to financial statements.

COUNTY OF GREENE, PENNSYLVANIA

BALANCE SHEET GOVERNMENTAL FUNDS

DECEMBER 31, 2008

	General Fund	Behavioral Health	Human Services	Capital Projects	Other Governmental Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	\$ 4,032,004	\$ 2,337,601	\$ 481,676	\$ 1,099,166	\$ 2,290,121	\$ 10,240,568
Investments	-	-	-	-	53,000	53,000
Due from other funds	1,640,998	-	9,453	1,896,427	250,413	3,797,291
Due from other governments	186,536	20,689	130,836	-	1,072,284	1,410,345
Taxes receivable	475,381	-	-	-	24,002	499,383
Accounts receivable	17,737	-	922	-	81,420	100,079
Other assets	8,100	-	-	-	1,069	9,169
Total Assets	\$ 6,360,756	\$ 2,358,290	\$ 622,887	\$ 2,995,593	\$ 3,772,309	\$ 16,109,835
Liabilities and Fund Balance						
Liabilities:						
Accounts payable	\$ 267,201	\$ 1,232,523	\$ 258,817	\$ -	\$ 762,270	\$ 2,520,811
Accrued liabilities and withholdings	572,320	-	-	-	-	572,320
Due to other funds	2,524,643	112,887	134,110	61,011	1,279,084	4,111,735
Due to other governments	-	-	-	-	45	45
Deferred revenue	1,352,212	1,012,880	229,960	-	669,914	3,264,966
Total Liabilities	4,716,376	2,358,290	622,887	61,011	2,711,313	10,469,877
Fund Balance:						
Reserved for:						
Prepaid expenses	8,100	-	-	-	1,069	9,169
Capital Projects	-	-	-	2,934,582	-	2,934,582
Debt service	-	-	-	-	252,212	252,212
Unreserved, reported in:						
General Fund	1,636,280	-	-	-	-	1,636,280
Special Revenue Funds	-	-	-	-	807,715	807,715
Total Fund Balance	1,644,380	-	-	2,934,582	1,060,996	5,639,958
Total Liabilities and Fund Balance	\$ 6,360,756	\$ 2,358,290	\$ 622,887	\$ 2,995,593	\$ 3,772,309	\$ 16,109,835

See accompanying notes to financial statements.

COUNTY OF GREENE, PENNSYLVANIA

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

YEAR ENDED DECEMBER 31, 2008

Total Fund Balance - Governmental Funds \$ 5,639,958

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.

36,800,933

Property taxes receivable will be collected next year but are not considered available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds.

475,381

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

398,740

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.

(270,339)

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	\$ (330,250)
GO bonds/notes/leases	(13,578,961)
Accrued interest on bonds	<u>(177,713)</u>

(14,086,924)

Total Net Assets - Governmental Activities

\$ 28,957,749

See accompanying notes to financial statements.

COUNTY OF GREENE, PENNSYLVANIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2008

	General Fund	Behavioral Health	Human Services	Capital Projects	Other Governmental Funds	Total Governmental Funds
Revenues:						
Taxes	\$ 8,846,782	\$ -	\$ -	\$ -	\$ 1,015,482	\$ 9,862,264
Licenses and permits	20,938	-	-	-	-	20,938
Fines and forfeits	167,024	-	-	-	25,245	192,269
Intergovernmental	1,488,065	6,544,884	3,923,022	871,715	5,652,736	18,480,422
Charges for services	1,553,314	-	26,761	4,450	972,176	2,556,701
Interest	175,725	68,279	22,044	100,098	38,757	404,903
Rental income	340,748	-	-	-	-	340,748
Donations	12,453	-	5,029	-	11,640	29,122
Total revenues	12,605,049	6,613,163	3,976,856	976,263	7,716,036	31,887,367
Expenditures:						
General government - administration	4,551,787	-	-	118,931	65,192	4,735,910
General government - judicial	2,570,676	-	-	-	687,557	3,258,233
Public safety:						
Corrections	2,714,648	-	-	125,545	-	2,840,193
EMA/911	405,694	-	-	-	463,455	869,149
Public works:						
Highways and bridges	-	-	-	95,278	1,822,650	1,917,928
Sanitation/solid waste	67,782	-	-	495,712	-	563,494
Airport	107,931	-	-	-	-	107,931
Human services:						
Child/youth services	-	-	-	-	2,125,971	2,125,971
Drug and alcohol	-	-	-	-	598,452	598,452
Mental health/retardation	-	6,648,240	-	-	-	6,648,240
Other human services	-	-	3,905,120	-	164,128	4,069,248
Culture and recreation:						
Parks and recreation	1,427,726	-	-	181,765	325,495	1,934,986
Libraries	-	-	-	-	363,498	363,498
Conservation and economic development:						
Conservation/development	131,192	-	-	-	258,131	389,323
Housing/community development	257,205	-	-	-	88,700	345,905
Economic development	891,956	-	-	-	-	891,956
Tourist promotion	13,765	-	-	-	131,925	145,690
Debt service:						
Debt interest	-	-	-	-	497,218	497,218
Debt principal payments	36,620	-	-	-	549,161	585,781
Bond issue costs	-	-	-	-	159,860	159,860
Total expenditures	13,176,982	6,648,240	3,905,120	1,017,231	8,301,393	33,048,966
Excess (Deficiency) of Revenues Over Expenditures	(571,933)	(35,077)	71,736	(40,968)	(585,357)	(1,161,599)
Other Financing Sources (Uses):						
Transfers in	619,065	135,193	2,099	341,322	736,128	1,833,807
Proceeds of refunding bonds	-	-	-	-	7,325,448	7,325,448
Other sources from sale of assets/ prior period reimbursement	359,115	-	-	135,649	-	494,764
Transfers out	(842,135)	(100,116)	(73,835)	-	(817,721)	(1,833,807)
Payment to refunded bond escrow agent	-	-	-	-	(6,728,124)	(6,728,124)
Discount on bond issue	-	-	-	-	(90,694)	(90,694)
Other uses	(410,601)	-	-	-	-	(410,601)
Total other financing sources (uses)	(274,556)	35,077	(71,736)	476,971	425,037	590,793
Net Change in Fund Balance	(846,489)	-	-	436,003	(160,320)	(570,806)
Fund Balances:						
Beginning of year	2,490,869	-	-	2,498,579	1,221,316	6,210,764
End of year	<u>\$ 1,644,380</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,934,582</u>	<u>\$ 1,060,996</u>	<u>\$ 5,639,958</u>

See accompanying notes to financial statements.

COUNTY OF GREENE, PENNSYLVANIA
**RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

YEAR ENDED DECEMBER 31, 2008

Net Change in Fund Balance - Governmental Funds **\$ (570,806)**

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 a depreciation expense. This is the amount which capital outlays exceeded depreciation in the current period.

	Capital outlays	\$ 3,318,177	
	Less: Depreciation expense	<u>(953,066)</u>	2,365,111

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. (469,106)

This issuance of long term obligations (e.g., bonds, loans, leases) provide current financial resources to governmental funds, while the repayment of the principal of long-term obligations consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. (98,380)

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. 209,591

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. 45,872

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, less revenue is reported in the governmental funds than in the statement of activities.

	Proceeds from the sale of capital assets	(21,056)	
	Gain (loss) on the sale of capital assets	<u>(36,019)</u>	(57,075)

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. 1,599

In the statement of activities, certain operating expenses-accumulated employee benefits (service 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. (41,750)

Change in Net Assets of Governmental Activities **\$ 1,385,056**

See accompanying notes to financial statements.

COUNTY OF GREENE, PENNSYLVANIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND

YEAR ENDED DECEMBER 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 8,676,702	\$ 8,687,781	\$ 8,846,782	\$ 159,001
Licenses and permits	18,800	20,100	20,938	838
Fines and forfeits	185,000	185,000	167,024	(17,976)
Intergovernmental	1,015,981	1,672,824	1,488,065	(184,759)
Charges for services	1,330,400	1,472,080	1,553,314	81,234
Interest	336,256	336,256	175,725	(160,531)
Rental income	309,098	323,898	340,748	16,850
Donations	181,773	101,916	12,453	(89,463)
Total revenues	<u>12,054,010</u>	<u>12,799,855</u>	<u>12,605,049</u>	<u>(194,806)</u>
Expenditures:				
General government - administration	5,211,014	4,632,885	4,551,787	81,098
General government - judicial	2,337,761	2,708,608	2,570,676	137,932
Public safety:	2,013,378	2,427,817	2,714,648	(286,831)
Corrections	227,827	275,751	405,694	(129,943)
EMA/911				
Public works:	28,660	48,650	67,782	(19,132)
Sanitation/solid waste	119,982	128,028	107,931	20,097
Airport				
Culture and recreation:	848,023	1,311,045	1,427,726	(116,681)
Parks and recreation				
Conservation and economic development:	103,236	118,902	131,192	(12,290)
Conservation/development	278,349	283,238	257,205	26,033
Housing/community development	1,129,206	1,191,954	891,956	299,998
Economic development	12,744	13,486	13,765	(279)
Tourist promotion				
Debt service:	36,620	36,620	36,620	-
Debt principal payment				
Total expenditures	<u>12,346,800</u>	<u>13,176,984</u>	<u>13,176,982</u>	<u>2</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(292,790)</u>	<u>(377,129)</u>	<u>(571,933)</u>	<u>(194,804)</u>
Other Financing Sources (Uses):				
Transfers in	391,685	366,589	619,065	252,476
Other sources from sale of assets/prior period reimbursement	153,862	164,347	359,115	194,768
Transfers out	(726,748)	(826,748)	(842,135)	(15,387)
Other uses	-	-	(410,601)	(410,601)
Total other financing sources (uses)	<u>(181,201)</u>	<u>(295,812)</u>	<u>(274,556)</u>	<u>21,256</u>
Net Change in Fund Balance	<u>(473,991)</u>	<u>(672,941)</u>	<u>(846,489)</u>	<u>(173,548)</u>
Fund Balance:				
Beginning of year	2,490,869	2,490,869	2,490,869	-
End of year	<u>\$ 2,016,878</u>	<u>\$ 1,817,928</u>	<u>\$ 1,644,380</u>	<u>\$ (173,548)</u>

See accompanying notes to financial statements.

COUNTY OF GREENE, PENNSYLVANIA

STATEMENT OF FIDUCIARY NET ASSETS FIDUCIARY FUNDS

DECEMBER 31, 2008

Assets	Pension Trust Fund	Tax Claim Bureau	Escrow Accounts	Total
Cash and cash equivalents	\$ 43,731	\$ 167,044	\$ 570,475	\$ 781,250
Investments	9,279,564	-	-	9,279,564
Due from other funds	436,569	-	-	436,569
Accounts receivable	65,724	-	-	65,724
Total Assets	9,825,588	167,044	570,475	10,563,107
Liabilities				
Due to other funds	-	-	122,125	122,125
Due to other governments	-	167,044	448,350	615,394
Total Liabilities	-	167,044	570,475	737,519
Net Assets				
Net Assets Held in Trust for Pension Benefits	\$ 9,825,588	\$ -	\$ -	\$ 9,825,588

See accompanying notes to financial statements.

COUNTY OF GREENE, PENNSYLVANIA

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS FIDUCIARY FUNDS

YEAR ENDED DECEMBER 31, 2008

Additions:

Contributions:	
County	\$ 413,000
Plan member	458,745
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Total contributions	871,745
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Investment income (loss):	
Depreciation in fair value of investments	(2,628,722)
Interest and dividends	390,255
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Total investment income (loss)	(2,238,467)
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Total additions	(1,366,722)

Deductions:

Pension benefits	182,992
Refund of contributions	186,018
Administrative expenses	91,646
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Total deductions	460,656

Change in Net Assets (1,827,378)

Net Assets Held in Trust for Pension Benefits:

Beginning of year	11,652,966
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End of year	\$ 9,825,588

See accompanying notes to financial statements.

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The County of Greene (County), located in western Pennsylvania, is a sixth class county established under the "Pennsylvania County Code," as amended.

Governmental Accounting Standards Board (GASB) Statement No. 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, so data from these units are combined with data of the primary government. The discretely presented component unit is reported in a separate column in the government-wide statements to emphasize it is 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 a component unit of the County and is reported as a discretely presented 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 disclosures are required:

- Greene County Food Bank Greene
 - Greene County Memorial Hospital Authority
 - Washington-Greene Community Action Corporation
 - Washington-Greene Job Training Council
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COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

- Greene County Housing Authority
- Greene County Industrial Developments, Inc.

Upon review, it was determined that these agencies are either not fiscally dependent on the County, the County does not appoint the majority of the governing board, or are joint ventures in which the County has no equity interest. Separate financial statements for the discretely presented component unit may be obtained by contacting the County.

B. Basis of Presentation

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

Government-wide and Fund Financial Statements

The basic financial statements included both government-wide (based on the County as a whole) and fund financial statements.

Both the government-wide and the fund financial statements (within the basic financial statements) categorized 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 resources basis, which incorporates long-term assets and receivables as well as long-term debt obligations. Inter-fund activity has been eliminated from these statements. Activity between the discretely presented component unit and the primary government is reported as external transactions. The County generally uses restricted resources before unrestricted resources when an expense incurred for a purpose 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 or other items not properly included among program revenues are reported as general revenues. The County does allocate indirect expenses. The capital grants column reflects capital-specific grants.

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

In the fund financial statements, financial transactions and accounts of the County are organized on the basis of major funds and non-major funds are aggregated. 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 charges 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 resources and modified accrual basis of accounting. Since the governmental fund statements are presented on a different measurement focus 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, pensions 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:

The *General Fund* is the principal operating fund of the County, which is used to account for all financial transactions except those required to be accounted for in other funds.

The *Behavioral Health Fund* accounts for expenditures and reimbursement of Commonwealth of Pennsylvania Medical Assistance revenue related to the provision of a mandatory Behavioral Health Managed Care Program. Includes expenditures and reimbursement of revenue related to providing treatment services to individuals who suffer from mental disabilities or with drug and alcohol issues.

The *Human Services Fund* accounts for expenditures and reimbursement of Commonwealth of Pennsylvania and federally funded programs. Includes expenditures and reimbursement of revenue related to providing services to individuals with various needs.

The *Capital Projects Fund* is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

The County also reports the following other governmental funds:

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

Special Revenue Funds

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Fund

The *Debt Service Fund* accounts for the servicing of general long-term debt not being financed by proprietary trust funds.

Additionally, the County reports the following fund types:

Fiduciary Funds

Fiduciary Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and other funds. These include the Pension Trust Fund, the Tax Claim Bureau, and Escrow Accounts.

The *Pension Trust Fund* is used to account for the pension plan for County employees. The Pension Trust Fund is accounted for in essentially the same manner as a proprietary fund, since capital maintenance is critical.

The *Tax Claim Bureau* and *Escrow Accounts* are custodial in nature and do not involve measurement of results of operations. The Escrow Accounts are used to account for cash collected by elected row officers (Register of Wills, Recorder of Deeds, Prothonotary, Sheriff, Clerk of Courts, and District Magistrates) and other County offices that are subsequently disbursed to the County General Fund, other governments, or individuals for whom it was collected.

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 Tax Claim and Escrow 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 when measurable and available to finance current period expenditures. Such revenue items include real estate and other taxes (property and hotel taxes received within 60 days of year-end) and federal and state subsidies.

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except expenditures for 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 revenues or expenditures at the fiscal year-end are recorded as deferred revenue or as a receivable, respectively.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied to the extent collectible. Hotel/motel taxes passed through the County are reported net of the related expenditures to be consistent with budget reporting. Grants and similar items are recognized as soon as all eligibility requirements imposed by the grantor have been met.

D. Budgets and Budgetary Accounting

Budgets and Budgetary Accounting

Annual budgets are required to be adopted on a basis consistent with accounting principles generally accepted in the United States of America for the General Fund. The budgetary controls for all other governmental funds are maintained through enforcement of related grant provisions or debt indentures.

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Starting in August and September, the Budget Director prepares a budget package that is sent to each department and row officer. The department or agency heads use this budget package to develop financial projections for their programs for the ensuing year, which are then submitted to the budget staff.
 2. The budget staff enters this information into budget spreadsheets. The Chief Clerk then reviews the information that is obtained, accumulates questions, and schedules a meeting to discuss the proposed budget with the department heads and row officers.
 3. Once the budget staff is satisfied with the department's budget numbers, the budget is presented in preliminary form to the County Board of Commissioners
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COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

- (Commissioners). The County Commissioners can interview department or agency heads to discuss their budgets if deemed necessary.
4. Upon consolidation of the department and agency expenditure projections, the County Commissioners ascertain the most viable method of financing them.
 5. Subsequently, the Budget Director assembles the preliminary projections of revenues and expenditures into a final budget incorporating any revisions or adjustments resulting from the aforementioned County Commissioners' review.
 6. By early December, the final budget is presented to the County Commissioners. Pursuant to budgetary requirements as set forth in the County Code, public notice is given that the final budget is available for inspection for a period of 20 days.
 7. After the 20-day inspection period, but no later than December 31, the County Commissioners adopt the final budget by enacting an appropriate resolution.

Legally, management of the County may make budgetary transfers between departments as long as overall fund expenditures are not affected. Department heads may make budgetary transfers within their own department as long as overall department expenditures are not affected. However, as a matter of control, all such transfers are ratified by the County Commissioners. The County Commissioners may at any time, by resolution, make supplemental appropriations for any lawful purpose from any funds on hand or estimated to be received within the fiscal year and not otherwise appropriated, including the proceeds of any borrowing now or hereafter authorized by law. The County Commissioners may authorize the transfer of any unencumbered balance of any appropriation item or any portion thereof. The County Commissioners must approve changes to overall appropriations at the fund level. Therefore, the legal level of budgetary responsibility is by fund.

During the year, there were no significant supplemental appropriations enacted. Budget transfers did occur between accounts within funds. The statement of revenues, expenditures, and changes in fund balance - budget and actual, reflects the originally adopted budget and the originally adopted budget adjusted for budget transfers for the General Fund. Appropriations lapse at the close of the fiscal year to the extent that they have not been expended.

Budgets are not implemented for the Capital Projects Fund. All transactions of the Capital Projects Fund are approved by the County Commissioners prior to commitment, thereby constructively achieving budgetary control.

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

The Liquid Fuels Fund had a deficit fund balance of approximately \$139,000 as of December 31, 2008. The fund incurred expenditures prior to year-end that will not be reimbursed by the State until the following fiscal year.

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 balances, since they do not constitute expenditures or liabilities but serve as authorization for expenditures in the subsequent year. As of December 31, 2008, the County had no such material encumbrances.

F. Cash and Cash Equivalents

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

G. Investments

All investments of the County are carried at fair market value. 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, are U.S. government treasury notes and certificates of deposit with local banking institutions.

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

H. Interfund Balances and Transfers

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. Transfers between funds represent administration fees and payments made for required matches on grants.

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

Fund	Due From	Due To
Governmental - General	\$ 1,640,998	\$ 2,524,643
Governmental - Capital Projects	1,896,427	61,011
Special Revenue - HHS	9,453	134,110
Special Revenue - GCCYS Fund	175,077	759,575
Special Revenue - Child Support Fund	-	121,180
Special Revenue - BHS-MH/MR	-	112,887
Special Revenue - BHS D&A	19,633	52,469
Special Revenue - 911 and Hazmat Fund	4,500	106,518
Special Revenue - Tourism Fund	-	14,023
Special Revenue - Conservation Fund	-	12,410
Special Revenue - Clerk of Courts Automation	226	-
Special Revenue - Community Service Fee Fund	550	-
Special Revenue - Affordable Housing Fund	1,930	-
Special Revenue - Transportation	48,497	161,309
Special Revenue - Community Development	-	47,000
Special Revenue - Election Grant Fund	-	4,600
Trust Agency - Pension Fund	436,569	-
Trust Agency - Escrow	-	122,125
	<u>\$ 4,233,860</u>	<u>\$ 4,233,860</u>

Individual funds transfers at December 31, 2008 were as follows:

Fund	Due From	Due To
Governmental - General	\$ 619,065	\$ 842,135
Special Revenue - HHS	2,099	73,835
Special Revenue - GCCYS Fund	391,713	131,007
Special Revenue - Child Support Fund	205,103	46,254
Special Revenue - BHS-MH/MR	135,193	100,116
Special Revenue - BHS D&A	9,812	4,500
Special Revenue - 911 and Hazmat Fund	10,000	134,998
Special Revenue - Tourism Fund	-	2,641
Special Revenue - Liquid Fuels Fund	-	11,818
Special Revenue - Law Library	19,500	-
Special Revenue - Community Development	-	47,000
Special Revenue - Probation Supervision	-	98,181
Governmental - Capital Projects	100,000	341,322
Governmental - Debt Service	341,322	-
	<u>\$ 1,833,807</u>	<u>\$ 1,833,807</u>

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

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 in the fund financial statements 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:

Infrastructure	40 – 60 years
Building	40 years
Equipment	3 – 15 years
Vehicles	10 years

All fixed assets are valued at historical cost or estimated historical cost if actual cost is 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-over balances of various federal and state operating grants.

L. Accrued Compensated Absences

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 a 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 five years of

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

service and is at least 62 years of age. The balances of accrued employee benefits are as follows:

Amount for potential sick day buy-backs non-retirement eligible	\$ 100,300
Amount for sick day buy-backs retirement eligible	44,950
Amount for severance pay	<u>185,000</u>
Total Compensated Balances Liability	<u>\$ 330,250</u>

M. Reporting Groups

The County groups expenditures in a manner which eases the readability of the 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 - Administration – Includes the 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, and Planning Office.
2. General Government - Judicial – Includes the Courts, Clerk of Courts, Coroner, District Attorney, District Justices, Register & Recorder, Prothonotary, Jury Commissioners, Sheriff, Public Defender, and Domestic Relations.
3. Public Safety - Corrections – Includes the Jail, Adult Probation, Juvenile Probation, and Community Service.

N. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose.

Reserved

Reserved is used to denote that portion of fund balance that is not available for expenditure appropriation or is legally segregated for a specific purpose.

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

Unreserved

Unreserved is used to denote that portion of the fund balance that is available for appropriation.

O. Net Assets

The government-wide financial statements are required to report three components of net assets:

- Invested in capital assets, net of related debt - This component of net assets consists of capital assets net of accumulated depreciation and is reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted - This component of net assets consists of constraints placed on net asset use through external restrictions.
- Unrestricted - This component of net assets consists of net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

P. Pending Pronouncement

In February 2009, GASB issued Statement No. 54, *"Fund Balance Reporting and Governmental Fund Type Definitions."* This Statement will enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This Statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. This Statement also provides for additional classification as restricted, committed, assigned, and unassigned based on the relative strength of the constraints that control how specific amounts can be spent. This Statement also provides guidance for classifying stabilization amounts on the face of the balance sheet and requires disclosure of certain information about stabilization arrangements in the notes to financial statements. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2010.

The effect of implementation of this statement has not yet been determined. We recommend that the County begin considering the effect that this new standard will have on the County's financial statements.

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

2. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Pennsylvania statutes provide for investment of governmental funds into certain authorized investment types including U.S. Treasury bills, other short-term U.S. and Pennsylvania government obligations, insured or collateralized time deposits, and certificates of deposit. The statutes do not prescribe regulations related to demand deposits; however, they do allow the pooling of governmental funds for investment purposes.

In addition to the investments authorized for governmental funds, fiduciary fund investments may also be made in corporate stocks and bonds, real estate, and other investments consistent with sound business practice.

The deposit and investment policy of the County adheres to state statutes and prudent business practice. Deposits of the governmental funds are either maintained in demand deposits, savings accounts, and/or certificates of deposit. There were no deposit or investment transactions during the year that were in violation of either the state statutes or the policy of the County.

GASB Statement No. 40, "*Deposit and Investment Risk Disclosures*," requires disclosures related to the following deposits and investment risks: credit risks (including custodial credit risk and concentrations of credit risk), interest rate risk, and foreign currency risk. The following is a description of the County's deposit and investment risk:

Custodial Credit Risk - For a deposit, custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a formal deposit policy for custodial credit risk. As of December 31, 2008, \$1,000,000 of the County's \$10,879,988 bank balance was insured by the Federal Depository Insurance Corporation. The remaining bank balance of \$9,879,988 was exposed to custodial credit risk, which is collateralized in accordance with Act 72 of the Pennsylvania state legislature which requires the institution to pool collateral for all governmental deposits and have the collateral held by an approved custodian in the institution's name. These deposits have carrying amounts of \$10,228,613 as of December 31, 2008 and are classified as cash and cash equivalents in the statement of net assets.

For an investment, custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside entity. The County does not have a formal investment policy for custodial credit risk.

The County's cash equivalent investments are held with a state investment pool (PLGIT). The fair value of the County's position in the external investment pool is the same as the

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

value of the pool shares. The underlying security in this pool is held by either the counterparty or its custodial agent in a nominee name for the pool. These investments are not evidenced by specific securities relating to the County's shares or units in the pool. All investments in PLGIT, which are not SEC-registered, are subject to oversight by the Commonwealth of Pennsylvania. As of December 31, 2008, the bank balance of the investment in PLGIT is \$11,955. The carrying value of the investment in PLGIT of \$11,955 is considered to be a cash equivalent for presentation on the statement of net assets and governmental fund balance sheet.

The County also has investments of \$53,000 invested in a certificate of deposit at a local financial institution. These accounts are recorded as an investment on the statement of net assets and the governmental funds balance sheet. As of December 31, 2008, this certificate of deposit was fully insured by Federal Depository Insurance Corporation.

Credit risk - The risk that an issuer or other counterparty to an investment will not fulfill its obligations is called credit risk. The County has no formal investment policy that would limit its investment choices based on credit ratings by nationally recognized statistical rating organizations. As of December 31, 2008, the County's investments in PLGIT have received an AAA rating from Standards & Poor's.

Interest Rate Risk - The County has no formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. All investments in PLGIT have an average maturity of less than one year. The certificates of deposit bear interest at a rate of 5.1% and 4.5% and have maturities of 180 days and 60 months, respectively.

Agency Funds

The County maintains bank accounts for the elected row officers, other County offices, and tax claim. The balance of these accounts is reflected in the statement of fiduciary net assets. Receipts and disbursements for these programs were \$4,150,114, and \$4,127,504, respectively, for the year ended December 31, 2008. The carrying amount of deposits for the row offices and other County offices was \$570,475 and the bank balance was \$715,160. The carrying amount of deposits for the tax claim office was \$167,044 and the bank balance was \$150,491. None of the bank balances were covered by federal depository insurance. The balance of \$865,651 was collateralized in accordance with Act 72 of the Pennsylvania state legislature, which requires the institution to pool collateral for all governmental deposits and has the collateral held by an approved custodian in the institution's name.

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

Pension Trust Fund

The Pension Trust Funds' investments are held separately from those of other County Funds. Investments were consistent with those authorized.

As of December 31, 2008, the County had the following cash and investments in its Pension Trust Funds:

Cash or Investment Type	Investment Maturities (In Years) from December 31, 2008					
	Fair Market Value	Less than 1 year	1-5 Years	6-10 Years	11 - 15 Years	16 or more Years
U.S. Treasuries	\$ 651,640	\$ -	\$ 331,166	\$ 172,677	\$ 147,797	\$ -
U.S. Government Agency Obligations	992,228	-	308,426	629,870	-	53,932
U.S. Government CMO/POOL	504,636	-	-	74,900	235,384	194,352
Municipal Bonds and Notes	250,385	100,385	-	-	-	150,000
Municipal Bonds and Notes -Taxable	51,780	-	51,780	-	-	-
Corporate Bonds	1,935,769	159,923	992,663	425,274	80,184	277,725
Euroclear Bonds and Notes	76,992	-	76,992	-	-	-
Corporate CMO's and Remics	184,263	-	-	-	-	184,263
Total debt securities	<u>4,647,693</u>	<u>\$ 260,308</u>	<u>\$ 1,761,027</u>	<u>\$ 1,302,721</u>	<u>\$ 463,365</u>	<u>\$ 860,272</u>
Cash and cash equivalents	43,731					
Money market accounts	586,272					
Common stock equities	<u>4,045,599</u>					
Total cash, cash equivalents, and other investments	<u>4,675,602</u>					
Total cash, cash equivalents, and investments reported on statement of fiduciary net assets	<u>\$ 9,323,295</u>					

The following is a description of the Pension Trust Funds' deposit and investment risks:

Credit risk - The risk that an issuer or other counterparty to an investment will not fulfill its obligations is called credit risk. The Pension Trust Funds have no formal investment policy that would limit its investment choices based on credit ratings by nationally recognized statistical rating organizations. As of December 31, 2008, the Pension Trust Funds' investments in fixed income bonds have received the following ratings from Moody's:

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

Credit Quality Distribution for Securities with Credit Exposure

Investment Type	Standard & Poor's Rating	Percentage of Total Pension Trust Fund Cash and Investments
Governmental Bonds	AAA	23.04%
Governmental Bonds	AA3	0.56%
Governmental Bonds	VMG1	1.61%
Governmental Bonds	MIG1	1.08%
Corporate Bonds	AAA	1.98%
Corporate Bonds	A1	4.96%
Corporate Bonds	A2	4.94%
Corporate Bonds	A3	3.18%
Corporate Bonds	AA1	0.00%
Corporate Bonds	AA2	0.83%
Corporate Bonds	AA3	0.00%
Corporate Bonds	BAA1	2.19%
Corporate Bonds	BAA2	1.63%
Corporate Bonds	BAA3	1.99%
Corporate Bonds	WR	1.05%
Governmental & Corporate Bonds	Unrated	50.96%
		100%

Custodial Credit Risk - Custodial credit risk is the risk that in the event of the failure of the bank or counterparty, the Pension Trust Funds will not be able to recover the value of their deposits or investments or collateral securities that are in the possession of an outside entity. The Pension Trust Funds do not have a formal deposit or investment policy for custodial credit risk. As of December 31, 2008, the County's entire pension investment balance of \$9,323,295 (bank and book balance) was exposed to custodial credit risk.

Concentration of Credit Risk - The County places no limit on the amount the County may invest in any one issuer. At December 31, 2008, the County has no investments of greater than 5% with one issuer.

Interest Rate Risk - The Pension Trust Funds do not have a formal deposit or investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

3. REAL ESTATE TAXES

Real estate taxes attach as an enforceable lien on property as of January 1 and are levied on April 1. Taxes paid through May 31 are given a 2% discount. Amounts paid after July 31 are assessed a 10% penalty.

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 January 15th 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 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:

<u>Year Tax is Levied</u>	<u>Amount of Unpaid Tax</u>	<u>Percentage of Tax Believed to be Uncollectible</u>	<u>Taxes Receivable Net of Allowance for Uncollectible</u>
1943-2003	\$ 139,678	20.0%	\$ 111,743
2004-2005	47,513	1.0%	47,037
2006-2007	317,228	0.3%	316,277
2008	325	0.0%	324
	<u>\$ 504,744</u>		<u>\$ 475,381</u>

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

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.

6. FIXED ASSETS

Following is a summary of changes in general fixed assets by major class. The following table illustrates the changes in general fixed assets as they have occurred in fiscal year 2008.

	Balance at January 1, 2008	Additions	Deletions	Balance at December 31, 2008
Governmental Activities:				
Fixed assets not being depreciated:				
Land	\$ 1,778,949	\$ 665,836	\$ -	\$ 2,444,785
Construction in progress	2,302,566	2,457,593	1,156,902	3,603,257
Total fixed assets not being depreciated	4,081,515	3,123,429	1,156,902	6,048,042
Fixed assets being depreciated:				
Buildings and improvements	15,225,004	715,438	-	15,940,442
Vehicles	1,682,941	374,000	-	2,056,941
Furniture and equipment	2,454,373	556,412	187,135	2,823,650
Total fixed assets being depreciated	19,362,318	1,645,850	187,135	20,821,033
Less accumulated depreciation for:				
Buildings and improvements	3,901,317	322,645	-	4,223,962
Vehicles	781,155	162,024	-	943,179
Furniture and equipment	1,276,576	233,010	130,995	1,378,591
Total accumulated depreciation	5,959,048	717,679	130,995	6,545,732
Total fixed assets being depreciated, net of accumulated depreciation	13,403,270	928,171	56,140	14,275,301
Infrastructure assets	18,319,846	-	-	18,319,846
Less accumulated depreciation	1,606,869	235,387	-	1,842,256
Infrastructure assets, net of accumulated depreciation	16,712,977	(235,387)	-	16,477,590
Governmental assets fixed assets, net	\$ 34,197,762	\$ 3,816,213	\$ 1,213,042	\$ 36,800,933

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

Depreciation expense was charged to functions/programs of the primary government as follows:

<u>Governmental Activities:</u>	
General government	\$ 192,169
Public safety	129,269
Public works	276,767
Human services	120,196
Culture and recreation	98,039
Unallocated depreciation	<u>136,626</u>
Total depreciation expense - governmental activities	<u>\$ 953,066</u>

7. PENSION PLAN

Plan Description

The County contributes to the Greene County Employee Pension Plan (Plan), a single employer defined benefit public employee retirement system, which is self-administered by the County. The Plan is governed by County Pension Law Act 96 of 1971 (Act), as amended, enacted by the General Assembly of the Commonwealth of Pennsylvania. The Plan was established January 1, 1993, with its most recent amendment dated January 1, 1999. The latest actuarial valuation is dated January 1, 2008.

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, 2008 was \$6,676,181.

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

Normal retirement benefits are 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, calculates as follows: Monthly benefit equal to 1/100 (1.0%) of average compensation multiplied by the participant's past service.

At January 1, 2008, the date of the most recent valuation, participants in the Plan were as follows:

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

Participants:

Retirees and beneficiaries	66
Deferred vested	12
Active plan members	243
Total	<u>321</u>

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

Summary of Significant Accounting Policies

Financial information of the County's Plan is presented on the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions to the Plan are recognized when due as required by the Act. Benefits and refunds are recognized when due and payable in accordance with the terms of the individual plan.

Investments of the Plan are reported at fair value. Short-term investments are reported at cost, which approximate fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Mortgages are valued on the basis of future principal and interest payments, and are discounted at prevailing interest rates for similar instruments. The fair value of real estate investments is based on independent appraisals. Investments that do not have an established market are reported at estimated fair value.

Contributions and Funding Policy

The Plan's funding policy provides for periodic employer contributions at actuarially determined rates that, expressed as a percentage of annual covered payroll, are sufficient to accumulate sufficient assets to pay benefits when due. Level percentage of payroll employer contribution rates are determined using the aggregate actuarial funding method and the same actuarial assumptions used to calculate the pension benefit calculation.

As a condition of participation, employees are to currently contribute 5% of their salary as stipulated in the Plan. Interest is credited to employee accounts each year at the annual rate of 5.5% as voted upon by the County Retirement Board. 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% through December 31, 1995 and 5.0% through December 31, 1997. The rate became 5.5% starting January 1, 1998.

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

Employer contributions for funding of normal costs of \$424,472, or 6.358% of covered payroll, were calculated in accordance with actuarially determined contribution requirements based on an actuarial valuation dated January 1, 2008. Actual employer contributions amounted to \$413,000.

Required Government Accounting Standards Board Statement No. 25 and 27 Disclosures

Prior Year Annual Pension Cost and Net Pension Obligation					
	2004	2005	2006	2007	2008
Annual Required Contribution ARC	\$ 371,827	\$ 390,418	\$ 426,300	\$ 447,615	\$ 424,472
Interest on NPO	27,376	26,197	24,969	21,692	20,395
Adjustment of the ARC	(44,920)	(42,986)	(40,971)	(35,593)	(33,466)
Annual Pension Cost APC	354,283	373,629	410,298	433,714	411,401
Contributions Made	370,000	390,000	454,000	451,000	413,000
Change in NPO	(15,717)	(16,371)	(43,702)	(17,286)	(1,599)
NPO Beginning of Year	365,014	349,297	332,926	289,224	271,938
NPO End of Year	\$ 349,297	\$ 332,926	\$ 289,224	\$ 271,938	\$ 270,339

Accounting Information

A. Years Expected Average Future Service (for use in calculating the ARC adjustment in the 2008 annual pension costs) - 13 years.

B. Annual pension costs for the year beginning January 1, 2008:

Annual Required Contribution	\$ 424,472
Interest on NPO	20,395
Adjustment to the ARC	(33,466)
Annual pension cost	\$ 411,401

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

Other disclosure information:

Actuarial cost method	Aggregate (% Pay)
Asset valuation method	Fair value
Amortization method	N/A**
Amortization 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

Trend Information

<u>Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation (Asset)</u>
12/31/2006	\$ 410,298	110.7%	\$ 289,224
12/31/2007	433,714	104.0%	271,938
12/31/2008	411,401	100.4%	270,339

Funded Status

The County's funded status and related information as of the latest actuarial valuation date, January 1, 2008, is as follows:

<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL) Entry Age</u>	<u>Excess of Assets Over (Under) AAL</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>Excess (Deficiency) as a Percentage of Covered Payroll</u>
\$ 11,435,166	\$ 12,024,449	\$ (589,283)	95.10%	\$ 6,676,181	(8.83)%

The required schedule of funding progress included as required supplementary information immediately following the notes to financial statements presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. Since the aggregate actuarial cost method does not identify or separately amortize unfunded actuarial liabilities, information about funded status and funding progress has been prepared using the entry age actuarial cost method for

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

that purpose and that the information presented is intended to serve as a surrogate for the funded status and funding progress of the plan.

As noted above, certain pension information and calculations are based upon an actuarial valuation performed as of January 1, 2008. The next actuarial valuation will be performed as of January 1, 2010 and will take into account subsequent declines in the market value of investments being held in the plan. While the exact impact is not known, it is expected that the market declines will negatively impact the funding status of the plan and increase the future funding requirements of the plan.

8. 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.

9. LONG-TERM DEBT OBLIGATIONS

The changes in long-term obligations payable during the year ended December 31, 2008, are as follows.

	At December 31, 2007	Issuances	Repayments	At December 31, 2008	Due Within One Year
G. O. Refunding 1998	\$ 6,675,000	\$ -	\$ 6,675,000	\$ -	\$ -
G. O. Refunding 2003	1,240,000	-	400,000	840,000	415,000
G. O. Bond 2006	5,260,000	-	5,000	5,255,000	5,000
G. O. Bond 2008	-	7,320,000	105,000	7,215,000	115,000
Note Payable	15,541	-	4,161	11,380	4,170
Capital Leases	57,075	294,201	93,695	257,581	56,382
Total	\$ 13,247,616	\$ 7,614,201	\$ 7,282,856	\$ 13,578,961	\$ 595,552

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

The costs associated with the issuance of bonds are to be amortized over the life of related debt. At December 31, 2008, \$398,999 of deferred bond issue costs are recognized as an asset on the statement of net assets.

General Obligations Bonds

During 2003, the County issued general obligation refunding bonds (G.O. Bond Series 2003) to currently refund G.O. Bond Series 1993. The \$2,827,846 issuance proceeds were used primarily to currently refund the G.O. Bond Series 1993, and provide \$233,761 for capital projects. Bond proceeds were deposited into an irrevocable trust to provide for the future debt service of the 1993 Bonds. Neither the trust, which has a sufficient amount on deposit to retire the 1993 Bonds at maturity, nor the obligation are included on the County's statement of net assets. As of December 31, 2008, there were no defeased bonds outstanding. 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>
2009	\$ 415,000	\$ 18,145	\$ 433,145
2010	<u>425,000</u>	<u>6,375</u>	<u>431,375</u>
Total	<u>\$ 840,000</u>	<u>\$ 24,520</u>	<u>\$ 864,520</u>

During 2006, the County issued general obligation bonds (G.O. Bond Series 2006) bearing interest rates ranging from 3.6% to 4.3%. The Sale Proceeds of the Bonds, \$5,246,954, (representing the par amount of the Bonds less net original issue discount of \$18,046) were used primarily to provide for capital projects.

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

Year Ending December 31,	Principal Amount	Interest Amount	Total
2009	\$ 5,000	\$ 223,968	\$ 228,968
2010	5,000	223,788	228,788
2011	5,000	223,608	228,608
2012	5,000	223,417	228,417
2013	5,000	223,218	228,218
2014-2018	25,000	1,113,068	1,138,068
2019-2023	1,970,000	1,009,208	2,979,208
2024-2027	3,235,000	248,854	3,483,854
Total	<u>\$ 5,255,000</u>	<u>\$ 3,489,129</u>	<u>\$ 8,744,129</u>

During 2008, the County issued \$7,320,000 in General Obligation Bonds to currently refund the 1998 refunding series bond issuance, to provide for capital projects, to pay capitalized interest, and to pay bond issuance costs. Interest payments are payable semi-annually on January 15 and July 15 with rates ranging from 2.50% to 3.90%.

Year Ending December 31,	Principal Amount	Interest Amount	Total
2009	\$ 115,000	\$ 241,118	\$ 356,118
2010	115,000	238,243	353,243
2011	560,000	229,385	789,385
2012	575,000	213,340	788,340
2013	590,000	195,865	785,865
2014-2018	3,265,000	675,451	3,940,451
2019-2021	1,995,000	107,014	2,102,014
Total	<u>\$ 7,215,000</u>	<u>\$ 1,900,416</u>	<u>\$ 9,115,416</u>

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

Notes Payable

During 2006, the County signed a Note with First National Bank in the amount of \$21,386 with an interest rate of 5.22% for a period of 60 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>
2009	\$ 4,392	\$ 490	\$ 4,882
2010	4,627	255	4,882
2011	2,361	92	2,453
Total	<u>\$ 11,380</u>	<u>\$ 837</u>	<u>\$ 12,217</u>

Maturities of all outstanding bonds and notes of the County, in the aggregate, are as follows:

<u>Year Ending December 31,</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total</u>
2009	\$ 539,392	\$ 483,721	\$ 1,023,113
2010	549,627	468,661	1,018,288
2011	567,361	453,085	1,020,446
2012	580,000	436,757	1,016,757
2013	595,000	419,083	1,014,083
2014-2018	3,290,000	1,788,519	5,078,519
2019-2023	3,965,000	1,116,222	5,081,222
2024-2027	3,235,000	248,854	3,483,854
Total	<u>\$ 13,321,380</u>	<u>\$ 5,414,902</u>	<u>\$ 18,736,282</u>

Capital Lease One

During 2008, the County signed a lease with SunTrust Equipment Finance & Leasing Corp in the amount of \$294,201 with an interest rate of 3.13% for a period of 60 months for the purpose of leasing 26 copiers. The payments on the lease are due as follows:

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

Year Ending December 31,	Principal Amount	Interest Amount	Total
2009	\$ 56,382	\$ 7,261	\$ 63,643
2010	58,173	5,470	63,643
2011	60,021	3,622	63,643
2012	61,928	1,715	63,643
2013	21,077	138	21,215
Total	\$ 257,581	\$ 18,206	\$ 275,787

10. 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 2, 2008 for \$4,900,000, with an interest rate of 3.47%, and subsequently paid off the balance by December 31, 2008.

	Beginning Balance	Draws	Repayments	Ending Balance
Tax Anticipation Note	\$ -	\$ 4,900,000	\$ 4,900,000	\$ -

11. CONTINGENT LIABILITIES

A. Grant Programs

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the state government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor, cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

B. Litigation

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

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

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

On December 30, 1997, the Greene County Industrial Authority (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 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 Regional Industrial Development Corporation (RIDC) to purchase and develop the land and for the Authority to sell parcels of the land located in the developed industrial park in sums sufficient enough to make the debt service payments. Since 2002, the County has made all interest payments for the Authority relating to these bonds. In 2007, the County also made the principal payment in the amount of \$205,000. In 2008, the County only made the interest payment. Under the above-referenced Guarantee Agreement, the County is obligated to make such payment and will continue to do so, as needed.

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 of 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 and Development Parcel shall be paid to the Authority.

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

COMPONENT UNIT:

GREENE COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY

1. NATURE OF OPERATIONS

Greene County Industrial Development Authority (Authority) was formed by the County of Greene, (County) 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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

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, 2008.

Fixed Assets

Fixed assets are reflected at cost. Repairs and minor replacements are charged to operating expense when incurred. All depreciable assets were fully depreciated at December 31, 2008. Depreciation is calculated using the straight-line method for equipment with a useful life of five to 10 years.

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.

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

3. FIXED ASSETS

Fixed assets consist of the following December 31, 2008:

	Balance as of December 31, 2007	Additions	(Deletions)	Balance as of December 31, 2008
Land	\$ 10,000	\$ -	\$ -	\$ 10,000
Equipment purchased	61,398	-	-	61,398
Subtotal	71,398	-	-	71,398
Less accumulated depreciation	(61,398)	-	-	(61,398)
Fixed assets - net	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000</u>

4. BONDS PAYABLE

To finance larger industrial projects the 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 by bond issues:

Hatfield Ferry Project / 1998 Bond Refinancing

To fund the Hatfield Ferry Project, the 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.

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

* Health Care Facility First Mortgage Revenue Bonds Series 1995A [GF/Greene Care, Inc. Project – Rolling Meadows Care, Inc.]

Pursuant to Trust Indenture dated January 1, 1995 between the 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. In 2007 Rolling Meadows failed to make its required 2007 debt service payment totaling \$666,975.

In a letter to the Authority from bond counsel representing Rolling Meadows Care, Inc., dated May 09, 2008 he states “.....As you may know, beginning in December, 2003, Rolling Meadows defaulted in its payment obligations under the Installment Sale Agreement. In order to address the default, in June of 2005, Rolling Meadows received the consent of a majority of the bondholders for a two year Forbearance Agreement. Under the terms of the Forbearance Agreement, the bondholders agreed not to foreclose on the bond financed project or otherwise take action against Rolling Meadows. The Forbearance Agreement expired in June 2007.”

“Rolling Meadows and the Bank of Oklahoma, NA, as indenture trustee, have agreed that the best course of action is for Rolling Meadows to solicit the consent of the bondholders for a new Forbearance Agreement. In order to protect the tax-exempt status of the bonds under federal tax law, the new Forbearance Agreement must be approved by the Industrial Development Authority.”

That approval was made by the Authority in the form of a Resolution adopted at their May 21, 2008 board meeting. On October 10, 2008, the trustee, Bank of Oklahoma, NA certified that it “...has received the written consent to the Forbearance Agreement of the holders of at least 51% in aggregate principal amount of the Bonds.” The tax exempt status of this bond issue appears to remain intact as a result of the approval of the Forbearance Agreement. Bonds totaling \$395,000 are in default from the following years: [2006 - \$120,000, 2007 - \$130,000, 2008 - \$145,000].

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 with

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

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 American 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 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. However, during 2008, Kyowa America Corporation retired the entire outstanding bond issue totaling \$1,175,000

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 a summary of outstanding projects funded by bond issues as of December 31, 2008:

	Balance as of December 31, 2007	Retired	Balance as of December 31, 2008
Monogahela Power Company	\$ 3,000,000	\$ -	\$ 3,000,000
Health Care Facility: Series A	5,970,000	(120,000) *	6,090,000
Meadow Ridge	450,000	-	450,000
Kyowa America	1,175,000	1,175,000	-
CWS Company	1,085,000	135,000	950,000
Total	\$ 11,680,000	\$ 1,190,000	\$ 10,490,000

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

Scheduled maturities and redemptions of bonds payable are as follows:

<u>For year ended December 31,</u>	
2009	\$ 295,000
2010	320,000
2011	340,000
2012	3,575,000
2013	390,000
Thereafter	5,175,000
* Rolling Meadows Care Inc., in default for 2006, 2007, & 2008	<u>395,000</u>
Total	<u>\$ 10,490,000</u>

* See discussion of bonds in default for Rolling Meadows Care, Inc. above.

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.

6. GRANT AGREEMENTS

During the year ended December 31, 2008, the Authority received the following Federal and state grants:

PA DCED Evergreene second building	\$ 196,871
PA DEP - Mather Gob Pile Environmental Study	4,895
Other Grants - LEDA	53,612
PA DCED Grants - Mather Gob Pile	4,340
PA DCED Waynesburg Crossing Grant	500,000
BIOS Grant - Evergreene	761,526
RACP Grant - Evergreene	<u>78,828</u>
Total	<u>\$ 1,600,072</u>

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

7. USDA REVOLVING LOANS RECEIVABLE

During the year ending 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). Those 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 deposit 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 December 31, 2008 was as follows:

<u>Name</u>	<u>Interest Rate</u>	<u>Balance</u>
Waynesburg Floral	5.00%	\$ 5,462
Washington Street Café	5.00%	802
County of Greene	5.00%	10,547
Circle L Trucking	5.00%	-
Sandra Jefferies	5.00%	(5,159)
Walt's Auto	4.50%	557
Pat's Pub	6.75%	37,450
Buddy's Inc. – Refinanced	8.50%	34,553
Roberts O&P	5.00%	284
Michael's Auto	5.00%	28,135
Waynesburg Muffler – I	5.00%	12,666
Nature's Remedies	5.00%	20,126
Howard Country Cottage	5.00%	19,271
Waynesburg Petals & Gifts	5.00%	6,699
BCI Sign & Design, Inc.	5.00%	8,056
T&A Auto Services	8.50%	47,313
Subtotal		226,762
Less: Reserve for Bad Debts		(122,250)
Total		<u>\$ 104,512</u>

REQUIRED SUPPLEMENTARY INFORMATION

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**COUNTY OF GREENE , PENNSYLVANIA
EMPLOYEES RETIREMENT FUND**

**SCHEDULE OF CONTRIBUTIONS FROM EMPLOYERS AND
OTHER CONTRIBUTING ENTITIES
FOR THE PENSION TRUST FUND**

<u>Annual Calendar Year</u>	<u>Annual Required Contributions</u>	<u>Percentage Contributed</u>
2003	\$ 288,851	127%
2004	371,827	100%
2005	390,418	100%
2006	426,300	106%
2007	447,615	101%
2008	424,472	97%

The information presented above was determined as part of the actuarial valuations for the dates indicated.

See accompanying note to supplementary schedules.

COUNTY OF GREENE, PENNSYLVANIA

SCHEDULE OF FUNDING PROGRESS FOR THE PENSION TRUST FUND

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Excess (Deficiency) of Assets Over (Under) AAL	Funded Ratio	Covered Payroll	Excess (Deficiency) as a Percentage of Covered Payroll
1/1/2008	\$ 11,435,166	\$ 12,024,449	\$ (589,283)	95.10%	\$ 6,676,181	(8.83%)

Source: Actuarial reports

Note: The County uses the aggregate actuarial funding method. That method did not require a Schedule of Funding Progress prior to implementation of GASB 50. As a result, information for prior years is not available.

See accompanying note to supplementary schedules.

COUNTY OF GREENE, PENNSYLVANIA

NOTE TO SUPPLEMENTARY SCHEDULES

YEAR ENDED DECEMBER 31, 2008

The information presented in the required supplementary pension schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows:

Actuarial valuation date	1/1/2008
Actuarial cost method	Aggregate* (% Pay)
Asset valuation method	Fair Value
Actuarial assumptions:	
Investment rate of return	7.50%
Projected salary increases	5.00%
Underlying inflation rate	3.00%

* Since the aggregate actuarial cost method does not identify or separately amortize unfunded actuarial liabilities, information about funded status and funding progress has been prepared using the entry age actuarial cost method for that purpose and that the information presented is intended to serve as a surrogate for the funded status and funding progress of the plan.

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ADDITIONAL INFORMATION

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COUNTY OF GREENE, PENNSYLVANIA

COMBINING BALANCE SHEET OTHER GOVERNMENTAL FUNDS

DECEMBER 31, 2008

	Special Revenue Funds									
	Slater Poor Fund	Election Grant Fund	DA Grant Fund	Affordable Housing Trust	Probation Supervision	Probation DUI	Community Service	Clerk of Courts Automation	Prothonotary Automation	
Assets										
Cash and cash equivalents	\$ 4,200	\$ 2,008	\$ 9,668	\$ -	\$ 85,114	\$ 18,070	\$ 17,493	\$ 14,750	\$ 18,520	
Investments	-	-	-	-	-	-	-	-	-	
Due from other funds	-	-	-	1,930	-	-	550	226	-	
Due from other governments	-	-	-	-	-	-	-	-	8	
Taxes receivable	-	-	-	-	-	-	-	-	-	
Accounts receivable	-	-	-	-	-	-	-	-	-	
Other assets	-	-	-	-	-	-	-	-	-	
Total Assets	\$ 4,200	\$ 2,008	\$ 9,668	\$ 87,044	\$ 22,096	\$ 18,070	\$ 18,043	\$ 14,976	\$ 18,528	
Liabilities and Fund Balance										
Liabilities:										
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Due to other funds	-	-	4,600	-	-	-	-	-	-	
Due to other governments	-	-	-	-	-	-	-	-	-	
Deferred revenues	-	-	5,068	-	-	-	-	-	-	
Total Liabilities	\$ -	\$ -	\$ 9,668	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fund Balance:										
Reserved for:										
Prepaid expenses	-	-	-	-	-	-	-	-	-	
Debt service	-	-	-	-	-	-	-	-	-	
Unreserved fund balance	4,200	2,008	-	87,044	22,096	18,070	18,043	14,976	18,528	
Total Fund Balance	4,200	2,008	-	87,044	22,096	18,070	18,043	14,976	18,528	
Total Liabilities and Fund Balance	\$ 4,200	\$ 2,008	\$ 9,668	\$ 87,044	\$ 22,096	\$ 18,070	\$ 18,043	\$ 14,976	\$ 18,528	

(Continued)

COUNTY OF GREENE, PENNSYLVANIA

COMBINING BALANCE SHEET OTHER GOVERNMENTAL FUNDS

DECEMBER 31, 2008
(Continued)

	Adoption Counseling	RI Fund County	RI Fund R&R	Conservation District	Community Development	Child Support Enforcement	911 and Hazmat	Liquid Fuels	Tourism	Library System	Special Revenue Funds	
Cash and cash equivalents	\$ 795	\$ 32,188	\$ 13,900	\$ 363,310	\$ 79,163	\$ 33,799	\$ 173,595	\$ 91,916	\$ 76,751	\$ 80,060		
Investments	-	-	-	-	-	-	-	-	-	-		
Due from other funds	-	-	-	-	-	-	4,500	-	-	-		
Due from other governments	-	-	-	42,907	-	87,381	-	244,508	-	-		
Taxes receivable	-	-	-	-	-	-	-	-	1,954	4,684		
Accounts receivable	-	-	-	-	-	-	26,455	-	-	-		
Other assets	-	-	-	-	-	-	-	-	-	-		
Total Assets	\$ 795	\$ 32,188	\$ 13,900	\$ 406,217	\$ 79,163	\$ 121,180	\$ 204,550	\$ 336,424	\$ 78,705	\$ 84,744		
Liabilities and Fund Balance												
Liabilities:												
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 475,979	\$ 775	\$ -		
Due to other funds	-	-	-	12,410	47,000	121,180	106,518	-	14,023	-		
Due to other governments	-	-	-	-	-	-	-	-	-	-		
Deferred revenues	-	-	-	3,354	32,163	-	62,452	-	10	-		
Total Liabilities	-	-	-	15,764	79,163	121,180	168,970	475,979	14,808	-		
Fund Balance:												
Reserved for:												
Prepaid expenses	-	-	-	-	-	-	-	-	-	-		
Debt service	-	-	-	-	-	-	-	-	-	-		
Unreserved fund balance	795	32,188	13,900	390,453	-	-	35,580	(139,555)	63,897	84,744		
Total Fund Balance	795	32,188	13,900	390,453	-	-	35,580	(139,555)	63,897	84,744		
Total Liabilities and Fund Balance	\$ 795	\$ 32,188	\$ 13,900	\$ 406,217	\$ 79,163	\$ 121,180	\$ 204,550	\$ 336,424	\$ 78,705	\$ 84,744		

(Continued)

COUNTY OF GREENE, PENNSYLVANIA

COMBINING BALANCE SHEET OTHER GOVERNMENTAL FUNDS

DECEMBER 31, 2008
(Continued)

	Special Revenue Funds							Total Other Governmental Funds
	Children and Youth	Human Services Transportation	Fair Board	BHS D&A	Coroner	Debt Service	Total Other Governmental Funds	
Assets								
Cash and cash equivalents	\$ 311,803	\$ 407,382	\$ 35,259	\$ 156,649	\$ 6,784	\$ 234,848	\$ 2,290,121	
Investments	-	-	53,000	-	-	-	53,000	
Due from other funds	175,077	48,497	-	19,633	-	-	250,413	
Due from other governments	543,028	47,851	-	106,601	-	-	1,072,284	
Taxes receivable	-	-	-	-	-	17,364	24,002	
Accounts receivable	2,328	6,705	45,932	-	-	-	81,420	
Other assets	-	-	1,069	-	-	-	1,069	
Total Assets	\$ 1,032,236	\$ 510,435	\$ 135,260	\$ 282,883	\$ 6,784	\$ 252,212	\$ 3,772,309	
Liabilities and Fund Balance								
Liabilities:								
Accounts payable	\$ 268,235	\$ 2,238	\$ 227	\$ 14,816	\$ -	\$ -	\$ 762,270	
Due to other funds	759,575	161,309	-	52,469	-	-	1,279,084	
Due to other governments	45	-	-	-	-	-	45	
Deferred revenues	4,381	346,888	-	215,598	-	-	669,914	
Total Liabilities	1,032,236	510,435	227	282,883	-	-	2,711,313	
Fund Balance:								
Reserved for:								
Prepaid expenses	-	-	1,069	-	-	-	1,069	
Debt Service	-	-	-	-	-	252,212	252,212	
Unreserved fund balance	-	-	133,964	-	6,784	-	807,715	
Total Fund Balance	-	-	135,033	-	6,784	252,212	1,060,996	
Total Liabilities and Fund Balance	\$ 1,032,236	\$ 510,435	\$ 135,260	\$ 282,883	\$ 6,784	\$ 252,212	\$ 3,772,309	

(Concluded)

COUNTY OF GREENE, PENNSYLVANIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE OTHER GOVERNMENTAL FUNDS

YEAR ENDED DECEMBER 31, 2008

	Special Revenue Funds										
	Law Library	Slater Poor Fund	Election Grant Fund	DA Grant Fund	Affordable Housing Trust	Probation Supervision	Probation DUI	Community Service	Clerk of Courts Automation	Probationary Automation	
Revenues:											
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeits	-	-	-	-	-	-	18,527	-	-	-	-
Intergovernmental	-	-	4,374	14,872	-	-	-	6,718	-	-	-
Charges for services	5,941	-	-	-	24,370	73,959	-	-	2,344	4,860	-
Interest	31	51	226	116	1,461	121	504	209	42	50	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Total revenues	5,972	51	4,600	14,988	25,831	74,080	19,031	6,927	2,386	4,910	-
Expenditures:											
Administration:											
General government	-	-	4,600	-	-	-	-	-	-	-	3,522
Judicial	37,848	-	-	14,988	-	-	17,210	2,096	-	-	-
Public safety:											
EMA/911	-	-	-	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-	-	-	-
Human services:											
Child/youth services	-	-	-	-	-	-	-	-	-	-	-
Drug and alcohol	-	-	-	-	-	-	-	-	-	-	-
Other human services	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation:											
Parks and recreation	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-
Community and economic development:											
Conservation/development	-	-	-	-	-	-	-	-	-	-	-
Housing/community development	-	-	-	-	42,719	-	-	-	-	-	-
Tourist promotion	-	-	-	-	-	-	-	-	-	-	-
Debt service:											
Debt interest	-	-	-	-	-	-	-	-	-	-	-
Debt principal payments	-	-	-	-	-	-	-	-	-	-	-
Fiscal agent's fees	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	37,848	-	4,600	14,988	42,719	-	17,210	2,096	-	3,522	-
Excess (Deficiency) of Revenues Over Expenditures	(31,876)	51	-	(16,888)	74,080	1,821	4,831	2,386	1,388	-	-
Other Financing Sources (Uses):											
Transfers in	19,500	-	-	-	-	-	-	-	-	-	-
Proceeds of refunding bonds	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(98,181)	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-	-
Discount on bond issue	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	19,500	-	-	-	(98,181)	-	-	-	-	-	-
Net Change in Fund Balance	(12,376)	51	-	(16,888)	(24,101)	1,821	4,831	2,386	1,388	-	-
Fund Balance:											
Beginning of year	16,576	1,957	-	-	103,932	46,197	16,249	13,212	12,590	17,140	-
End of year	\$ 4,200	\$ 2,008	\$ -	\$ -	\$ 87,044	\$ 22,096	\$ 18,070	\$ 18,043	\$ 14,976	\$ 18,528	(Continued)

COUNTY OF GREENE, PENNSYLVANIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
OTHER GOVERNMENTAL FUNDS

YEAR ENDED DECEMBER 31, 2008

(Continued)

	Special Revenue Funds						Totals
	Children and Youth	Human Services Transportation	Fair Board	BHS D&A	Coroner	Debt Service	
Revenues:							
Taxes	-	-	\$ -	\$ -	\$ -	\$ -	\$ 1,015,482
Fines and forfeits	-	-	-	-	-	-	25,245
Intergovernmental	1,804,366	152,435	124,810	514,880	-	-	5,682,736
Charges for services	56,761	9,948	217,043	73,587	2,716	-	972,176
Interest	8,299	1,745	2,665	4,673	68	6,104	38,757
Donations	-	-	-	-	-	-	11,640
Total revenues	1,869,426	164,128	344,518	593,140	2,784	842,556	7,716,036
Expenditures:							
Administration:							
General government	-	-	-	-	-	-	65,192
Judicial	-	-	-	-	-	-	687,557
Public safety:							
EMA/911	-	-	-	-	-	-	463,455
Public works:							
Highways and bridges	-	-	-	-	-	-	1,822,650
Human services:							
Child/youth services	2,125,971	-	-	-	-	-	2,125,971
Drug and alcohol	-	-	-	598,452	-	-	598,452
Other human services	-	164,128	-	-	-	-	164,128
Culture and recreation:							
Parks and recreation	-	-	-	-	-	-	325,495
Libraries	-	-	-	-	-	-	363,498
Community and economic development:							
Conservation/development	-	-	-	-	-	-	258,131
Housing/community development	-	-	-	-	-	-	88,700
Tours/promotion	-	-	-	-	-	-	131,925
Debt service:							
Debt interest	-	-	-	-	-	497,218	497,218
Debt principal payments	4,161	-	-	-	-	545,000	549,161
Bond issue costs	-	-	-	-	-	159,860	159,860
Total expenditures	2,130,132	164,128	325,495	598,452	-	1,202,078	8,301,393
Excess (Deficiency) of Revenues Over Expenditures	(260,706)	-	19,023	(5,312)	2,784	(359,522)	(385,357)
Other Financing Sources (Uses):							
Transfers in	391,713	-	-	9,812	-	100,000	736,128
Proceeds of refunding bonds	-	-	-	-	-	7,325,448	7,325,448
Transfers out	(131,007)	-	-	(4,500)	-	(941,322)	(817,721)
Payment to refunded bond escrow agent	-	-	-	-	-	(6,728,124)	(6,728,124)
Discount on bond issue	-	-	-	-	-	(90,694)	(90,694)
Total other financing sources (uses)	260,706	-	-	5,312	-	265,308	425,037
Net Change in Fund Balance	-	-	19,023	-	2,784	(94,214)	(160,320)
Fund Balance:							
Beginning of year	-	-	116,010	-	4,000	346,426	1,221,316
End of year	\$ -	\$ -	\$ 135,033	\$ -	\$ 6,784	\$ 252,212	\$ 1,060,996

(Concluded)

COUNTY OF GREENE, PENNSYLVANIA
ALL AGENCY FUNDS
COMBINING BALANCE SHEET

DECEMBER 31, 2008

	Clerk of Courts - Criminal	Clerk of Courts - Flower Fund	Orphan's Court	Register and Recorder	Magistrate 13-03-01	Magistrate 13-03-02	Magistrate 13-03-03	Sheriff
Assets								
Cash	\$ 82,606	\$ -	\$ 2,059	\$ 38,433	\$ 2,412	\$ 10,522	\$ 11,777	\$ 68,090
Liabilities								
Liabilities:								
Due to litigants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,090
Due to other governments	82,606	-	2,059	38,433	2,412	10,522	11,777	-
Due to other	-	-	-	-	-	-	-	-
Total Liabilities	\$ 82,606	\$ -	\$ 2,059	\$ 38,433	\$ 2,412	\$ 10,522	\$ 11,777	\$ 68,090
Sheriff - State Modernization		Sheriff-Validation System	Prothonotary	Prothonotary - Escrow Accts	Jail	Airport Security	Domestic Relations	Fire Damage Escrow
\$ 1,246	\$ 293	\$ 197,006	\$ 9,541	\$ 4,033	\$ 5,691	\$ 26,012	\$ 54	
Liabilities:								
Due to litigants	\$ 1,246	\$ 293	\$ -	\$ -	\$ 4,033	\$ -	\$ 26,012	\$ -
Due to other governments	-	-	197,006	9,541	-	-	-	-
Due to other	-	-	-	-	-	5,691	-	54
Total Liabilities	\$ 1,246	\$ 293	\$ 197,006	\$ 9,541	\$ 4,033	\$ 5,691	\$ 26,012	\$ 54
Juvenile Probation		Children and Youth	Commonwealth Treasurer	District Attorney	Farmhand Preservation	Human Services - M. Howard	Total	
\$ 2,161	\$ 5,908	\$ 55,887	\$ 37,158	\$ 4,737	\$ 4,849	\$ 570,475		
Liabilities:								
Due to litigants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,629	
Due to other governments	-	5,908	55,887	37,158	4,737	4,849	492,940	
Due to other	2,161	-	-	-	-	-	7,906	
Total Liabilities	\$ 2,161	\$ 5,908	\$ 55,887	\$ 37,158	\$ 4,737	\$ 4,849	\$ 570,475	

COUNTY OF GREENE, PENNSYLVANIA

ALL AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 DECEMBER 31, 2008

	<u>Balance</u> <u>January 1, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 2008</u>
Clerk of Courts - Criminal:				
<u>Assets</u>				
Cash	\$ 85,161	\$ 733,555	\$ (736,110)	\$ 82,606
<u>Liabilities</u>				
Due to other governments	\$ 85,161	\$ 733,555	\$ (736,110)	\$ 82,606
Clerk of Courts - Flower Fund:				
<u>Assets</u>				
Cash	\$ 3	\$ -	\$ (3)	\$ -
<u>Liabilities</u>				
Due to other governments	\$ 3	\$ -	\$ (3)	\$ -
Orphan's Court:				
<u>Assets</u>				
Cash	\$ 1,058	\$ 21,106	\$ (20,105)	\$ 2,059
<u>Liabilities</u>				
Due to other governments	\$ 1,058	\$ 21,106	\$ (20,105)	\$ 2,059
Register and Recorder:				
<u>Assets</u>				
Cash	\$ 25,486	\$ 1,139,891	\$ (1,126,944)	\$ 38,433
<u>Liabilities</u>				
Due to other governments	\$ 25,486	\$ 1,139,891	\$ (1,126,944)	\$ 38,433

(Continued)

COUNTY OF GREENE, PENNSYLVANIA

ALL AGENCY FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

DECEMBER 31, 2008
(Continued)

	Balance January 1, 2008	Additions	Deductions	Balance December 31, 2008
Magistrate 13-03-1:				
Assets				
Cash	\$ 2,699	\$ 226,687	\$ (226,974)	\$ 2,412
Liabilities				
Due to other governments	\$ 2,699	\$ 226,687	\$ (226,974)	\$ 2,412
 Magistrate 13-03-2:				
Assets				
Cash	\$ 10,685	\$ 504,162	\$ (504,325)	\$ 10,522
Liabilities				
Due to other governments	\$ 10,685	\$ 504,162	\$ (504,325)	\$ 10,522
 Magistrate 13-03-03:				
Assets				
Cash	\$ 9,603	\$ 336,412	\$ (334,238)	\$ 11,777
Liabilities				
Due to other governments	\$ 9,603	\$ 336,412	\$ (334,238)	\$ 11,777
 Sheriff:				
Assets				
Cash	\$ 74,450	\$ 409,261	\$ (415,621)	\$ 68,090
Liabilities				
Due to litigants	\$ 74,450	\$ 409,261	\$ (415,621)	\$ 68,090

(Continued)

COUNTY OF GREENE, PENNSYLVANIA

ALL AGENCY FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

DECEMBER 31, 2008
(Continued)

	Balance January 1, 2008	Additions	Deductions	Balance December 31, 2008
Sheriff - State Modernization:				
<u>Assets</u>				
Cash	\$ 815	\$ 3,326	\$ (2,895)	\$ 1,246
<u>Liabilities</u>				
Due to litigants	\$ 815	\$ 3,326	\$ (2,895)	\$ 1,246
 Sheriff - Validation System:				
<u>Assets</u>				
Cash	\$ 206	\$ 663	\$ (576)	\$ 293
<u>Liabilities</u>				
Due to litigants	\$ 206	\$ 663	\$ (576)	\$ 293
 Prothonotary:				
<u>Assets</u>				
Cash	\$ 142,813	\$ 161,642	\$ (107,449)	\$ 197,006
<u>Liabilities</u>				
Due to other governments	\$ 142,813	\$ 161,642	\$ (107,449)	\$ 197,006
 Prothonotary - Escrow Accts:				
<u>Assets</u>				
Cash	\$ 9,485	\$ 56	\$ -	\$ 9,541
<u>Liabilities</u>				
Due to other governments	\$ 9,485	\$ 56	\$ -	\$ 9,541

(Continued)

COUNTY OF GREENE, PENNSYLVANIA

ALL AGENCY FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

DECEMBER 31, 2008
(Continued)

	Balance January 1, 2008	Additions	Deductions	Balance December 31, 2008
Jail:				
Assets				
Cash	\$ 21,560	\$ 168,600	\$ (186,127)	\$ 4,033
Liabilities				
Due to other governments	\$ 21,560	\$ 168,600	\$ (186,127)	\$ 4,033
Airport Security:				
Assets				
Cash	\$ 5,619	\$ 72	\$ -	\$ 5,691
Liabilities				
Due to other	\$ 5,619	\$ 72	\$ -	\$ 5,691
Domestic Relations:				
Assets				
Cash	\$ 72,582	\$ 228,254	\$ (274,824)	\$ 26,012
Liabilities				
Due to other governments	\$ 72,582	\$ 228,254	\$ (274,824)	\$ 26,012
Fire Damage Escrow:				
Assets				
Cash	\$ 53	\$ 1	\$ -	\$ 54
Liabilities				
Due to other	\$ 53	\$ 1	\$ -	\$ 54
Juvenile Probation:				
Assets				
Cash	\$ 2,161	\$ -	\$ -	\$ 2,161
Liabilities				
Due to other	\$ 2,161	\$ -	\$ -	\$ 2,161
Children and Youth:				
Assets				
Cash	\$ 6,438	\$ 499	\$ (1,029)	\$ 5,908
Liabilities				
Due to other governments	\$ 6,438	\$ 499	\$ (1,029)	\$ 5,908

(Continued)

COUNTY OF GREENE, PENNSYLVANIA
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

DECEMBER 31, 2008
(Continued)

	<u>Balance</u> <u>January 1, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 2008</u>
Commonwealth Treasurer:				
<u>Assets</u>				
Cash	\$ 30,380	\$ 194,870	\$ (169,363)	\$ 55,887
<u>Liabilities</u>				
Due to other governments	\$ 30,380	\$ 194,870	\$ (169,363)	\$ 55,887
District Attorney:				
<u>Assets</u>				
Cash	\$ 37,202	\$ 10,588	\$ (10,632)	\$ 37,158
<u>Liabilities</u>				
Due to other governments	\$ 37,202	\$ 10,588	\$ (10,632)	\$ 37,158
Farmland Preservation:				
<u>Assets</u>				
Cash	\$ 3,837	\$ 900	\$ -	\$ 4,737
<u>Liabilities</u>				
Due to other governments	\$ 3,837	\$ 900	\$ -	\$ 4,737
Human Services - M. Howard:				
<u>Assets</u>				
Cash	\$ 5,569	\$ 9,569	\$ (10,289)	\$ 4,849
<u>Liabilities</u>				
Due to other governments	\$ 5,569	\$ 9,569	\$ (10,289)	\$ 4,849

(Concluded)

COUNTY OF GREENE, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2008

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>U.S. Department of Health and Human Services</u>			
Passed Through the Pennsylvania Department of Public Welfare:			
		4100040387/4100044225	
		4100044465	\$ 372,797
Promoting Safe and Stable Families	93.556		8,215
Temporary Assistance for Needy Families - Mental Health/Mental Retardation	93.558		63,678
Temporary Assistance for Needy Families - CYF	93.558		19,344
Temporary Assistance for Needy Families - CCIS Day Care	93.558		<u>91,237</u>
Subtotal 93.558			410,876
Child Support Enforcement	93.563		35,333
Child Welfare Services - State Grants - Title IV (B) - Children and Youth	93.645		485,077
Foster Care - Title IV-E - Children and Youth	93.658		11,985
Foster Care - Title IV-E - JPO	93.658		<u>497,062</u>
Subtotal 93.658			89,284
Adoption Assistance	93.659		32,653
Social Services Block Grant - Title XX - Children and Youth	93.667		84,662
Social Services Block Grant - CCIS Day Care	93.667		40,414
Social Services Block Grant - Mental Health/Mental Retardation	93.667		<u>157,729</u>
Subtotal 93.667			52,673
Community-Based Child Abuse Prevention Grants	93.590		237,694
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		30,185
Chafee Foster Care Independence Program	93.674		518,188
Medical Assistance Program	93.778	3900034161A, EG00000090	2,256,360
Medical Assistance Program - Mental Health/Mental Retardation	93.778		<u>2,774,548</u>
Subtotal 93.778			250,720
Block Grants for Community Mental Health Services	93.958		46,045
Passed Through the Pennsylvania Department of Public Welfare:			
Passed Through the YWCA of Greater Pittsburgh:			
Child Care and Development Block Grant	93.575	R30-07-08-0003, R30-08-09-0003	344,248
Passed Through the Pennsylvania Department of Public Welfare:			
Child Care and Development Block Grant	93.575	DC07305336	<u>390,293</u>
Subtotal 93.575			162,991
Passed Through the Pennsylvania Department of Health:			
Block Grants for Prevention and Treatment of Substance Abuse	93.959		1,407
Passed Through the Pennsylvania Department of State:			
Voting Access for Individuals with Disabilities	93.617		<u>5,554,829</u>
Total U.S. Department of Health and Human Services			
<u>U.S. Department of Housing and Urban Development</u>			
Passed Through Pennsylvania Department of Community and Economic Development:			
Community Development Block Grants/State's Program	14.228	C000007584	86,646
HOME Investment Partnerships Program	14.239	C000026939	206,468
Supportive Housing Program	14.235		<u>146,307</u>
Total U.S. Department of Housing and Urban Development			<u>439,421</u>
<u>U.S. Department of Agriculture</u>			
Passed Through the Pennsylvania Department of Public Welfare:			
Temporary Assistance for Needy Families - Food Stamps	10.561		11,974
Passed Through Pennsylvania Department of Agriculture:			
Emergency Food Assistance Program (Administrative Costs)	10.568		6,218
Total U.S. Department of Agriculture			<u>18,192</u>

(Continued)

See notes to schedule of expenditures of federal awards.

COUNTY OF GREENE, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2008
(Continued)

<u>Federal Grantor/Program Title (continued)</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>U.S. Department of Transportation</u>			
Passed Through the Pennsylvania Department of Transportation: Highway Planning and Construction	20.205	M122072000	34,055
Capital Assistance Program for Elderly Persons and Persons with Disabilities	20.513		<u>190,400</u>
Total U.S. Department of Transportation			<u>224,455</u>
<u>U.S. Department of Justice</u>			
Passed Through the Pennsylvania Commission on Crime and Delinquency: Crime Victim Assistance	16.575	VF-05-17806 2006/2007-VA-06-18116,	29,545
Violence Against Women Formula Grants	16.588	2007/2008-VA-06-19224	<u>94,451</u>
Total U.S. Department of Justice			<u>123,996</u>
<u>U.S. Department of Homeland Security</u>			
Passed Through the Pennsylvania Emergency Management Agency (PEMA): Emergency Management Performance Grants	97.042		24,327
<u>Elections Assistance Commission</u>			
Passed Through the Pennsylvania Department of State: Help America Vote Act Requirements Payments	90.401		9,271
<u>U.S. Department of Education</u>			
Passed Through the Pennsylvania Department of Public Welfare: Special Education - Grants for Infants and Families with Disabilities	84.181		31,314
Passed Through the Pennsylvania Department of Health: Safe and Drug-Free Schools and Communities - State Grants	84.186		<u>4,200</u>
Total U.S. Department of Education			<u>35,514</u>
Total Federal Financial Assistance			<u>\$ 6,430,005</u>

(Concluded)

See notes to schedule of expenditures of federal awards.

COUNTY OF GREENE, PENNSYLVANIA

SCHEDULE OF PENNSYLVANIA DEPARTMENT OF PUBLIC WELFARE - FINANCIAL ASSISTANCE

DECEMBER 31, 2008

Program	Combined Federal/ State Expenditures
Child Support Enforcement Program	\$ 410,876 *
County Children and Youth Programs	1,776,149 *
Medical Assistance Transportation Program	1,092,078
Human Services Development Fund	178,874
Child Development Programs	172,532 *
County Child Care Information Services for Subsidized Child Day Care	1,687,612 *
Mental Health/Mental retardation	6,079,140
Combined Homeless Assistance Program: Housing Assistance Program	76,216
	\$ 11,473,477

* Denotes major programs for DPW testing purpose. The 2008 dollar threshold used to distinguish between type A and type B was \$300,000. The amount expended under the major DPW programs for the year ended December 31, 2008 was \$4,047,169.

COUNTY OF GREENE, PENNSYLVANIA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2008

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the Federal grant activity of the County of Greene (County) and is presented on the modified accrual basis of accounting which is consistent with the basis of accounting used in the preparation of 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.

2. SUBRECIPIENTS

The County did pass-through federal funds to subrecipients during the year ended December 31, 2008. The County maintained contracts with their subrecipients, which contained appropriate audit provisions.

3. REQUIRED DISCLOSURE FOR PENNSYLVANIA DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT

	<u>Receipts</u>	<u>Disbursements</u>
CDBG	\$ 86,646	\$ 86,646
HOME	206,468	206,468
	<u>\$ 293,114</u>	<u>\$ 293,114</u>

COUNTY OF GREENE,
PENNSYLVANIA

DEPARTMENT OF PUBLIC WELFARE —
FUNDED FINANCIAL ASSISTANCE
PROGRAM EXHIBITS

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MaherDuessel

Certified Public Accountants || Pursuing the Profession While Promoting the Public Good®

Independent Accountant's Report on "Agreed-Upon Procedures" for Department of Public Welfare-Funded Financial Assistance Programs, Schedules, and Exhibits

Board of County Commissioners
County Controller
County of Greene, Pennsylvania

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania, Department of Public Welfare (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 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 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 DPW for fiscal year June 30, 2008, 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 DPW Single Audit Supplement pertaining to this period.

<u>Program Name</u>	<u>Exhibit</u>	<u>Schedules</u>
Title IV-D Child Support Enforcement	A-1 (a)	Comparison of Single Audit Expenditures with the Reported Expenditures
County Children and Youth Social Service Programs	I	Schedule of Revenues and Expenditures
Medical Assistance Transportation	III	Schedule of Revenues and Expenditures
Mental Health Services	IV (a) IV (b)	Schedule of Revenues, Expenditures, and Carryover Funds Report of Income and Expenditures
Mental Retardation Services	IV (c) IV (d)	Schedule of Revenues, Expenditures, and Carryover Funds Report of Income and Expenditures
Early Intervention Services	V (a) V (b)	Schedule of Revenues, Expenditures, and Carryover Funds Report of Income and Expenditures
CCIS Daycare	VIII (b) XVIII (a) XVIII (b) XVIII (c) XVIII (d) XVIII (e) XVIII (f)	Schedule of Child Care Information Services Recap for Fiscal Year 2008 Schedule of Revenues and Expenditures - Administrative Budget - Fund A Schedule of Revenues and Expenditures - Administrative Budget - Fund C Schedule of Revenues and Expenditures - Administrative Budget - TANF Year-to-Date Administrative Expenditures - Fund A (screenshot) Year-to-Date Administrative Expenditures - Fund C (screenshot) Year-to-Date Administrative Expenditures - TANF (screenshot)

Board of County Commissioners
 County Controller
 County of Greene, Pennsylvania
 Independent Accountant's Report on Applying
 Agreed-Upon Procedures

<u>Program Name</u>		<u>Schedules</u>
CCIS Daycare (continued)	XVIII (g) XVIII (h)	Year-to-Date Administration/Family Support Services - Budget Summary (screenshot) Recap Report Summary - (CCMIS) (screenshot)
Human Services Development Fund	X	Schedule of Revenues and Expenditures
(Combined) Homeless Assistance	XIX	Revenues and Expenses
Family Center	n/a	Schedule of Revenues and Expenditures
Time-Limited Family Reunification	n/a	Schedule of Revenues and Expenditures
Fatherhood Initiative	n/a	Schedule of Revenues and Expenditures

- b. We have inquired of management regarding adjustments to reported revenues or expenditures, which were not reflected on the reports submitted to DPW for the period in question.
- c. The processes detailed in paragraphs (a) and (b) above disclosed no adjustments and/or findings.
- d. As outlined in the DPW Single Audit Supplement, we also performed agreed-upon procedures regarding Child Support Enforcement Program PACSES OSCE 157 Data Reliability Validation as outlined on page 66. The results are noted on page 66.

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 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.

Maher Duessel

Pittsburgh, Pennsylvania
 August 28, 2009

COUNTY OF GREENE, PENNSYLVANIA

TITLE IV - D CHILD SUPPORT ENFORCEMENT PROGRAM COMPARISON OF SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES FOR THE FISCAL YEAR ENDED JUNE 30, 2008

Exhibit A-1 (a)

	Single Audit Expenditures					Report Expenditures					Single Audit Over (Under) Reported				
	Total	Unallowable	Incentive	Net	Amt Paid	Total	Unallowable	Incentive	Net	Amt Paid	Total	Unallowable	Incentive	Net	Amt Paid
Quarter Ending: 9/30/07															
1. Salary & Overhead	\$ 162,547	\$ 4,871	\$ -	\$ 157,676	\$ 104,066	\$ 162,547	\$ 4,871	\$ -	\$ 157,676	\$ 104,066	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees & Costs	1	-	-	1	1	1	-	-	1	1	-	-	-	-	-
3. Interest & Program Income	1,368	13	-	1,355	894	1,368	13	-	1,355	894	-	-	-	-	-
4. Blood Testing Fees	1,215	-	-	1,215	802	1,215	-	-	1,215	802	-	-	-	-	-
5. Blood Testing Costs	741	-	-	741	489	741	-	-	741	489	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (1-2-3-4+5+6)	\$ 160,704	\$ 4,858	\$ -	\$ 155,846	\$ 102,858	\$ 160,704	\$ 4,858	\$ -	\$ 155,846	\$ 102,858	\$ -	\$ -	\$ -	\$ -	\$ -
Quarter Ending: 12/31/07															
1. Salary & Overhead	\$ 178,197	\$ 5,281	\$ 11,105	\$ 161,809	\$ 106,794	\$ 178,197	\$ 5,281	\$ 11,107	\$ 161,809	\$ 106,794	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees & Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Interest & Program Income	577	8	2	567	374	577	8	2	567	374	-	-	-	-	-
4. Blood Testing Fees	767	-	-	767	661	767	-	-	767	661	-	-	-	-	-
5. Blood Testing Costs	1,001	-	-	1,001	661	1,001	-	-	1,001	661	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (1-2-3-4+5+6)	\$ 177,854	\$ 5,273	\$ 11,105	\$ 161,476	\$ 106,575	\$ 177,854	\$ 5,273	\$ 11,105	\$ 161,476	\$ 106,575	\$ -	\$ -	\$ -	\$ -	\$ -
Quarter Ending: 3/31/08															
1. Salary & Overhead	\$ 175,498	\$ 5,244	\$ -	\$ 170,254	\$ 112,368	\$ 175,498	\$ 5,244	\$ -	\$ 170,254	\$ 112,368	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees & Costs	657	6	-	651	430	657	6	-	651	430	-	-	-	-	-
3. Interest & Program Income	1,006	-	-	1,006	664	1,006	-	-	1,006	664	-	-	-	-	-
4. Blood Testing Fees	988	-	-	988	652	988	-	-	988	652	-	-	-	-	-
5. Blood Testing Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (1-2-3-4+5+6)	\$ 174,822	\$ 5,238	\$ -	\$ 169,584	\$ 111,925	\$ 174,822	\$ 5,238	\$ -	\$ 169,584	\$ 111,925	\$ -	\$ -	\$ -	\$ -	\$ -
Quarter Ending: 6/30/08															
1. Salary & Overhead	\$ 162,729	\$ 5,212	\$ 23,253	\$ 134,264	\$ 88,614	\$ 162,729	\$ 5,212	\$ 23,253	\$ 134,264	\$ 88,614	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees & Costs	1	-	-	1	1	1	-	-	1	1	-	-	-	-	-
3. Interest & Program Income	399	8	-	391	258	399	8	-	391	258	-	-	-	-	-
4. Blood Testing Fees	1,346	-	-	1,346	888	1,346	-	-	1,346	888	-	-	-	-	-
5. Blood Testing Costs	520	-	-	520	343	520	-	-	520	343	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (1-2-3-4+5+6)	\$ 161,503	\$ 5,204	\$ 23,253	\$ 133,046	\$ 87,810	\$ 161,503	\$ 5,204	\$ 23,253	\$ 133,046	\$ 87,810	\$ -	\$ -	\$ -	\$ -	\$ -

COUNTY OF GREENE, PENNSYLVANIA

CHILD SUPPORT ENFORCEMENT PACSES OCSE 157 DATA RELIABILITY VALIDATION FOR THE FISCAL YEAR ENDED JUNE 30, 2008

County Greene Year Ended 6/30/2008

Line #	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.	4	0
Line #2	IV-D cases open at the end of the fiscal year with support orders established.	4	0
Line #5	Children in IV-D cases open at the end of the fiscal year that were born out of wedlock.	4	0
Line #6	Children in IV-D Cases Open During or at the End of the Fiscal Year with Paternity Established or Acknowledged.	4	1
Line #21	Cases open at the end of the fiscal year in which medical support is ordered.	4	0
Line #23	Cases open at the end of the fiscal year where health insurance is provided as ordered.	4	0
Line #24	Total amount of current support due for the fiscal year for IV-D cases, excluding emancipated children.	4	0
Line #25	Total amount of support disbursed as current support during the fiscal year for IV-D cases, excluding emancipated children.	4	0
Line #28	Cases with arrears due during the fiscal year (10/1/07 - 9/30/08).	4	0
Line #29	Cases with disbursements on arrears during the fiscal year (10/1/07 - 9/30/08).	4	0

COUNTY OF GREENE, PENNSYLVANIA

MEDICAL ASSISTANCE TRANSPORTATION PROGRAM SCHEDULE OF REVENUES AND EXPENDITURES

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2008

Exhibit III

<u>Service Data:</u>	<u>Reported</u>	<u>Actual</u>
Expenditures:		
Group I clients	\$ 999,319	\$ 999,319
Group II clients	20,390	20,390
	<u> </u>	<u> </u>
Total expenditures	<u>\$ 1,019,709</u>	<u>\$ 1,019,709</u>
<u>Allocation Data:</u>		
Revenues:		
Department of Public Welfare	\$ 1,017,427	\$ 1,017,427
Interest income	2,283	2,283
	<u> </u>	<u> </u>
Total revenues	<u>1,019,710</u>	<u>1,019,710</u>
Funds expended:		
Operating costs	978,834	978,834
Administrative costs	40,876	40,876
	<u> </u>	<u> </u>
Total funds expended	<u>1,019,710</u>	<u>1,019,710</u>
Excess Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF GREENE, PENNSYLVANIA

MENTAL HEALTH SERVICES SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS SINGLE AUDIT SUPPLEMENT

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2008

Exhibit IV (a)

Sources of DPW Funding	DPW Funds Available			Cost Eligible for DPW Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6A)	CSR State Grant Fund Adjustments (6B)	CSR - Promise Adjustments (6C)	TOTAL FUND BALANCE (7)
	Carryover (1)	Allotment (2)	Total Allocation (3)						
A. MH Services									
App									
10248	\$ 83,651	\$ 1,010,888	\$ 1,094,539	\$ 1,051,672	\$ 42,867	\$ -	\$ -	\$ -	\$ 42,867
B. Other State Funds									
1. Spec. Res.	-	-	-	-	-	-	-	-	-
10262	-	109,255	109,255	109,255	-	-	-	-	-
2. BH Initiative	-	78,312	78,312	78,312	-	-	-	-	-
10262	-	-	-	-	-	-	-	-	-
3. BH IGT	-	-	-	-	-	-	-	-	-
10244	-	-	-	-	-	-	-	-	-
4. New Directions	-	-	-	-	-	-	-	-	-
5. Total Other State	-	187,567	187,567	187,567	-	-	-	-	-
70135	-	14,129	14,129	14,129	-	-	-	-	-
C. SSBG	-	217,497	217,497	217,497	-	-	-	-	-
70167	-	-	-	-	-	-	-	-	-
D. CMHSBG									
E. Other Federal Funds									
1. Max. Part. Project	32,861	-	32,861	-	32,861	-	-	-	32,861
70121	-	-	-	-	-	-	-	-	-
70154	-	-	-	-	-	-	-	-	-
2. PATH Homeless	-	-	-	-	-	-	-	-	-
70522	-	-	-	-	-	-	-	-	-
3. Capitalization of POMS	-	-	-	-	-	-	-	-	-
70561	-	-	-	-	-	-	-	-	-
4. COSIG Grant	-	-	-	-	-	-	-	-	-
70589	-	-	-	-	-	-	-	-	-
5. MH Systems Transformation	-	-	-	-	-	-	-	-	-
70684	-	-	-	-	-	-	-	-	-
6. Federal SSBG- Hurricane Relief	-	-	-	-	-	-	-	-	-
80168	-	-	-	-	-	-	-	-	-
7. Terrorism Related Disaster Relief	-	-	-	-	-	-	-	-	-
80343	4,944	-	4,944	4,944	-	-	-	-	-
8. Bioterrorism Hosp Prep/Pub Hth Prep Resp	-	-	-	-	-	-	-	-	-
70127	-	-	-	-	-	-	-	-	-
9. Medical Assistance/TTI	-	-	-	-	-	-	-	-	-
00002	-	-	-	-	-	-	-	-	-
10. Reserved	37,805	-	37,805	4,944	32,861	-	-	-	32,861
11. Total Other Federal	-	-	-	-	-	-	-	-	-
F. TOTAL	\$ 121,456	\$ 1,430,081	\$ 1,551,537	\$ 1,475,809	\$ 75,728	\$ -	\$ -	\$ -	\$ 75,728

COUNTY OF GREENE, PENNSYLVANIA

MENTAL HEALTH SERVICES REPORT OF INCOME AND EXPENDITURES SINGLE AUDIT SUPPLEMENT

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2008

Exhibit IV (b)

	Adult Dvpt Training	Admin Mgmt	Admin Office	Community Employ Svcs	Crisis Intervention	Child Psych Rehab	Community Services	Community Trtmnt Teams	Day Trtmnt
	\$	\$	\$	\$	\$	\$	\$	\$	\$
I. TOTAL ALLOCATION	-	-	-	-	-	-	-	-	-
II. TOTAL EXPENDITURES	-	348,859	396,264	-	20,000	-	100,903	72,769	19,652
III. COSTS OVER ALLOCATION									
A. County Funded Eligible	-	-	-	-	-	-	-	-	-
B. County Funded Ineligible	-	-	-	-	-	-	-	-	-
C. Other Eligible	-	-	-	-	-	-	-	-	-
D. Other Ineligible	-	-	-	-	-	-	-	-	-
E. Total Costs Over Allocation	-	-	-	-	-	-	-	-	-
IV. REVENUES									
A. Program Service Fees	-	-	-	-	-	-	-	-	-
B. Private Insurance Fees	-	-	-	-	-	-	-	-	-
C. Medical Assistance	-	-	-	-	-	-	-	-	-
D. Medical Assistance - MA 325	-	-	-	-	-	-	-	-	-
E. Medical Assistance - Administrative Claims	-	-	-	-	-	-	-	-	-
F. Room and Board	-	-	-	-	-	-	-	-	-
G. Earned Interest	-	-	16,676	-	-	-	-	-	-
H. Other	-	-	2,600	-	-	-	-	-	-
I. Total Revenue	-	-	19,276	-	-	-	-	-	-
V. DPW REIMBURSEMENT									
A. Base Allocation 90%	-	99,328	147,665	-	-	-	38,153	-	-
B. Base Allocation 100%	-	-	-	-	20,000	-	-	-	19,652
C. DPW Categorical Funding 90% Subtotal	-	-	-	-	-	-	-	-	-
D. DPW Categorical Funding 100% Subtotal	-	128,469	105,445	-	-	-	58,511	72,769	-
E. SSBG 90% Adult	-	-	-	-	-	-	-	-	-
SSBG 90% Child	-	-	-	-	-	-	-	-	-
SSBG 100% Adult	-	-	-	-	-	-	-	-	-
SSBG 100% Child	-	-	-	-	-	-	-	-	-
F. CMHSBG 90%	-	-	-	-	-	-	-	-	-
CMHSBG 100%	-	110,026	107,471	-	-	-	-	-	-
VI. 10% County Match	-	11,036	16,407	-	-	-	4,239	-	-
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	-	348,859	376,988	-	20,000	-	100,903	72,769	19,652
VIII. TOTAL CARRYOVER	\$	\$	\$	\$	\$	\$	\$	\$	\$

(Continued)

COUNTY OF GREENE, PENNSYLVANIA

MENTAL HEALTH SERVICES REPORT OF INCOME AND EXPENDITURES SINGLE AUDIT SUPPLEMENT

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2008

Exhibit IV (b)
(Continued)

	Emergency Services	Farm Based Services	Family Sup Services	Housing Support Svcs	Int Case Mgmt	Psychiatric Inpt Hosp	Outpatient
I. TOTAL ALLOCATION	\$	-	-	-	-	-	-
II. TOTAL EXPENDITURES	133,777	1,146	2,717	9,111	78,489	-	46,669
III. COSTS OVER ALLOCATION	-	-	-	-	-	-	-
A. County Funded Eligible	-	-	-	-	-	-	-
B. County Funded Ineligible	-	-	-	-	-	-	-
C. Other Eligible	-	-	-	-	-	-	-
D. Other Ineligible	-	-	-	-	-	-	-
E. Total Costs Over Allocation	-	-	-	-	-	-	-
IV. REVENUES	-	-	-	-	-	-	-
A. Program Service Fees	-	-	-	-	-	-	-
B. Private Insurance Fees	-	-	-	-	9,593	-	-
C. Medical Assistance	-	-	-	-	-	-	-
D. Medical Assistance - MA 325	-	-	-	-	-	-	-
E. Medical Assistance - Administrative Claims	-	-	-	-	-	-	-
F. Room and Board	-	-	-	-	-	-	-
G. Earned Interest	-	-	-	-	-	-	-
H. Other	-	-	-	-	9,593	-	-
I. Total Revenue	-	-	-	-	-	-	-
V. DPW REIMBURSEMENT	-	-	-	-	-	-	-
A. Base Allocation 90%	82,316	-	2,445	-	-	-	5,931
B. Base Allocation 100%	-	1,146	-	-	68,896	-	-
C. DPW Categorical Funding 90% Subtotal	42,315	-	-	9,111	-	-	40,079
D. DPW Categorical Funding 100% Subtotal	-	-	-	-	-	-	-
E. SSBG 90% Adult	-	-	-	-	-	-	-
SSBG 90% Child	-	-	-	-	-	-	-
SSBG 100% Adult	-	-	-	-	-	-	-
SSBG 100% Child	-	-	-	-	-	-	-
F. CMHSBG 90%	-	-	-	-	-	-	-
CMHSBG 100%	-	-	-	-	-	-	-
VI. 10% County Match	9,146	-	272	-	-	-	659
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	133,777	1,146	2,717	9,111	68,896	-	46,669
VIII. TOTAL CARRYOVER	\$	-	-	-	-	-	-

(Continued)

COUNTY OF GREENE, PENNSYLVANIA

MENTAL HEALTH SERVICES
REPORT OF INCOME AND EXPENDITURES
SINGLE AUDIT SUPPLEMENT

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2008

Exhibit IV (b)
(Continued)

	Other	Psychiatric Rehab	Comm Res Services	Resource Coordination	Social Rehab Services	Vocational Rehab	Totals
I. TOTAL ALLOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
II. TOTAL EXPENDITURES	-	12,643	180,337	-	125,596	-	1,551,537
III. COSTS OVER ALLOCATION							1,548,932
A. County Funded Eligible	-	-	-	-	-	-	-
B. County Funded Ineligible	-	-	-	-	-	-	-
C. Other Eligible	-	-	-	-	-	-	-
D. Other Ineligible	-	-	-	-	-	-	-
E. Total Costs Over Allocation	-	-	-	-	-	-	-
IV. REVENUES							
A. Program Service Fees	-	-	-	-	-	-	-
B. Private Insurance Fees	-	-	-	-	-	-	-
C. Medical Assistance	-	-	-	-	-	-	-
D. Medical Assistance - MA 325	-	-	-	-	-	-	9,593
E. Medical Assistance - Administrative Claims	-	-	-	-	-	-	-
F. Room and Board	-	-	-	-	-	-	-
G. Earned Interest	-	-	-	-	-	-	-
H. Other	-	-	-	-	-	-	16,676
I. Total Revenue	-	-	-	-	-	-	2,600
V. DPW REIMBURSEMENT							28,869
A. Base Allocation 90%	-	-	-	-	-	-	-
B. Base Allocation 100%	-	-	-	-	22,451	-	398,289
C. DPW Categorical Funding 90% Subtotal	-	-	-	-	-	-	109,694
D. DPW Categorical Funding 100% Subtotal	-	-	-	-	-	-	-
E. SSBG 90% Adult	-	12,643	180,337	-	86,521	-	736,200
SSBG 90% Child	-	-	-	-	-	-	-
SSBG 100% Adult	-	-	-	-	-	-	-
SSBG 100% Child	-	-	-	-	14,129	-	14,129
F. CMHSBG 90%	-	-	-	-	-	-	-
CMHSBG 100%	-	-	-	-	-	-	-
VI. 10% County Match	-	-	-	-	-	-	217,497
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	-	-	-	-	2,495	-	44,254
VIII. TOTAL CARRYOVER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
							1,520,063
							\$ 75,728

COUNTY OF GREENE, PENNSYLVANIA

MENTAL RETARDATION SERVICES SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS SINGLE AUDIT SUPPLEMENT

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2008

Exhibit IV (c)

Sources of DPW Funding	DPW Funds Available		Total Allocation (3)	Cost Eligible for DPW Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6A)	CSR State Grant Fund Adjustments (6B)	CSR-Promise Adjustments (6C)	TOTAL FUND BALANCE (7)
	Carryover (1)	Allotment (2)							
A. MR Services									
1. Community (NR/Res)	\$ 158,046	\$ 252,526	\$ 410,572	\$ 293,026	\$ 117,546	\$ -	\$ -	\$ -	\$ 117,546
2. SSBG	-	24,379	24,379	-	-	-	-	-	-
3. Reserved	-	-	-	-	-	-	-	-	-
4. Subtotal MR Services	158,046	276,905	434,951	317,405	117,546	-	-	-	117,546
B. Waiver									
1. Consolidated Waiver Services	120,835	3,628,925	3,749,760	3,705,012	44,748	-	-	-	44,748
2. Waiver Administration	-	44,408	44,408	44,408	-	-	-	-	-
3. P/FDS Waiver	185,851	247,124	432,975	266,319	166,656	-	-	-	166,656
4. Reserved	-	-	-	-	-	-	-	-	-
5. Subtotal Waiver	306,686	3,920,457	4,227,143	4,015,739	211,404	-	-	-	211,404
C. Early Intervention									
1. State Early Intervention	-	-	-	-	-	-	-	-	-
2. State Early Intervention - Training	-	-	-	-	-	-	-	-	-
3. E.I. Administration	-	-	-	-	-	-	-	-	-
4. Infants and Toddlers	-	-	-	-	-	-	-	-	-
5. SSBG-E.I.	-	-	-	-	-	-	-	-	-
6. ITF Waiver Services	-	-	-	-	-	-	-	-	-
7. ITF Waiver Administration	-	-	-	-	-	-	-	-	-
8. Reserved	-	-	-	-	-	-	-	-	-
9. Reserved	-	-	-	-	-	-	-	-	-
10. Subtotal Early Intervention	-	-	-	-	-	-	-	-	-
D. Other									
1. Elwyn	-	-	-	-	-	-	-	-	-
2. Pennhurst Dispersal	-	-	-	-	-	-	-	-	-
3. Pennhurst Dispersal (Cons Waiver)	-	-	-	-	-	-	-	-	-
4. Reserved	-	-	-	-	-	-	-	-	-
5. Subtotal Other	-	-	-	-	-	-	-	-	-
E. TOTAL	\$ 464,732	\$ 4,197,362	\$ 4,662,094	\$ 4,333,144	\$ 328,950	\$ -	\$ -	\$ -	\$ 328,950

COUNTY OF GREENE, PENNSYLVANIA

MENTAL RETARDATION SERVICES REPORT OF INCOME AND EXPENDITURES SINGLE AUDIT SUPPLEMENT

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2008

Exhibit IV (d)

	Admin Office	Community Hab	Community Res
I. TOTAL ALLOCATION	\$ -	\$ -	\$ -
II. TOTAL EXPENDITURES	158,246	394,054	3,021,922
III. COSTS OVER ALLOCATION			
A. County Funded Eligible	-	-	-
B. County Funded Ineligible	-	-	-
C. Other Eligible	-	-	-
D. Other Ineligible	-	-	-
E. Total Costs Over Allocation	-	-	-
IV. REVENUES			
A. Program Service Fees	-	-	-
B. Private Insurance Fees	-	-	-
C. Medical Assistance	-	-	-
D. Medical Assistance - Administrative Claims	1,200	-	-
E. Room and Board	-	-	164,674
F. Earned Interest	-	-	-
G. Other	10,951	-	-
H. Total Revenue	12,151	-	164,674
V. DPW REIMBURSEMENT			
A. Base Allocation 90%	90,438	-	-
B. Base Allocation 100%	-	-	65,517
C. DPW Categorical Funding 90% Subtotal	-	18,970	-
D. DPW Categorical Funding 100% Subtotal	45,608	372,976	2,791,731
E. SSBG 90% Adult	-	-	-
SSBG 90% Child	-	-	-
SSBG 100% Adult	-	-	-
SSBG 100% Child	-	-	-
VI. 10% County Match	10,049	2,108	-
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	146,095	394,054	2,857,248
VIII. TOTAL CARRYOVER	\$ -	\$ -	\$ -

(Continued)

COUNTY OF GREENE, PENNSYLVANIA

MENTAL RETARDATION SERVICES REPORT OF INCOME AND EXPENDITURES SINGLE AUDIT SUPPLEMENT

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2008

Exhibit IV (d)

(Continued)

		Emp Services	FD/FS	Home & Community	Other	Pre-Voc
		\$ -	\$ -	\$ -	\$ -	\$ -
I.	TOTAL ALLOCATION	-	-	-	-	-
II.	TOTAL EXPENDITURES	61,680	400	344,705	-	393,056
III.	COSTS OVER ALLOCATION					
	A. County Funded Eligible	-	-	-	-	-
	B. County Funded Ineligible	-	-	-	-	-
	C. Other Eligible	-	-	-	-	-
	D. Other Ineligible	-	-	-	-	-
	E. Total Costs Over Allocation	-	-	-	-	-
IV.	REVENUES					
	A. Program Service Fees	-	-	-	-	-
	B. Private Insurance Fees	-	-	-	-	-
	C. Medical Assistance	-	-	-	-	-
	D. Medical Assistance - MA EI	-	-	-	-	-
	E. Medical Assistance - Administrative Claims	-	-	-	-	-
	F. Room and Board	-	-	-	-	-
	G. Earned Interest	-	-	-	-	-
	H. Other	-	-	-	-	-
	I. Total Revenue	-	-	-	-	-
V.	DPW REIMBURSEMENT					
	A. Base Allocation 90%	-	360	-	-	-
	B. Base Allocation 100%	-	-	-	-	-
	C. DPW Categorical Funding 90% Subtotal	-	-	-	-	-
	D. DPW Categorical Funding 100% Subtotal	60,291	-	332,545	-	381,608
	E. SSBG 90% Adult	-	-	5,561	-	-
	SSBG 90% Child	-	-	-	-	-
	SSBG 100% Adult	1,389	-	5,981	-	11,448
	SSBG 100% Child	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
VI.	10% County Match	-	40	618	-	-
VII.	TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	61,680	400	344,705	-	393,056
VIII.	TOTAL CARRYOVER	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

COUNTY OF GREENE, PENNSYLVANIA

**MENTAL RETARDATION SERVICES
REPORT OF INCOME AND EXPENDITURES
SINGLE AUDIT SUPPLEMENT**

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2008

Exhibit IV (d)
(Continued)

	Respite	Spec Supp	Supp Coor	Trans	Totals
I. TOTAL ALLOCATION	\$ -	\$ -	\$ -	\$ -	\$ 4,662,094
II. TOTAL EXPENDITURES	3,870	-	256,864	28,310	4,663,107
III. COSTS OVER ALLOCATION					
A. County Funded Eligible	-	-	-	-	-
B. County Funded Ineligible	-	-	-	-	-
C. Other Eligible	-	-	-	-	-
D. Other Ineligible	-	-	-	-	-
E. Total Costs Over Allocation	-	-	-	-	-
IV. REVENUES					
A. Program Service Fees	-	-	-	-	-
B. Private Insurance Fees	-	-	-	-	-
C. Medical Assistance	-	-	55,012	-	55,012
D. Medical Assistance - Administrative Claims	-	-	-	-	1,200
E. Room and Board	-	-	-	-	164,674
F. Earned Interest	-	-	77,519	-	77,519
G. Other	-	-	-	-	10,951
H. Total Revenue	-	-	132,531	-	309,356
V. DPW REIMBURSEMENT					
A. Base Allocation 90%	-	-	-	-	90,798
B. Base Allocation 100%	-	-	-	-	65,517
C. DPW Categorical Funding 90% Subtotal	-	-	70,124	-	89,094
D. DPW Categorical Funding 100% Subtotal	3,870	-	46,417	28,310	4,063,356
E. SSBG 90% Adult	-	-	-	-	5,561
SSBG 90% Child	-	-	-	-	-
SSBG 100% Adult	-	-	-	-	18,818
SSBG 100% Child	-	-	-	-	-
VI. 10% County Match	-	-	7,792	-	20,607
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	3,870	-	124,333	28,310	4,353,751
VIII. TOTAL CARRYOVER	\$ -	\$ -	\$ -	\$ -	\$ 328,950

(Concluded)

COUNTY OF GREENE, PENNSYLVANIA

EARLY INTERVENTION SERVICES SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS SINGLE AUDIT SUPPLEMENT

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2008

Exhibit V (a)

Sources of DPW Funding	DPW Funds Available			Cost Eligible for DPW Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6A)	Total Fund Balance (7)
	Carryover Funds (1)	Allotment (2)	Total Allocation (3)				
A Early Intervention							
1. State Early Intervention	\$ 11,219	\$ 322,955	\$ 334,174	\$ 279,424	\$ 54,750	\$ -	\$ 54,750
2. State Early Intervention - Training	2	2,406	2,408	2,408	-	-	-
3. EI Administration	-	26,859	26,859	26,859	-	-	-
4. Infants & Toddlers w/ Disabilities Part C	-	31,314	31,314	31,314	-	-	-
5. ITF Waiver Serv.	-	180,690	180,690	180,690	-	-	-
6. ITF Waiver Admin.	-	13,734	13,734	13,734	-	-	-
7. Reserved	-	-	-	-	-	-	-
B TOTAL	\$ 11,221	\$ 577,958	\$ 589,179	\$ 534,429	\$ 54,750	\$ -	\$ 54,750

COUNTY OF GREENE, PENNSYLVANIA

EARLY INTERVENTION SERVICES REPORT OF INCOME AND EXPENDITURES SINGLE AUDIT SUPPLEMENT

FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2008

Exhibit V (b)

	Administrator's Office	Early Intervention	Supports Coordination	Totals
I. TOTAL ALLOCATION	\$ -	\$ -	\$ -	\$ 589,179
II. TOTAL EXPENDITURES	43,577	559,950	96,436	699,963
III. Costs Over Allocation				
A. County Funded Eligible	-	-	-	-
B. County Funded Ineligible	-	-	-	-
C. Other Eligible	-	-	-	-
D. Other Ineligible	-	-	-	-
E. Total Costs Over Allocation	-	-	-	-
IV. REVENUES				
A. Program Service Fees	-	-	-	-
B. Private Insurance	-	-	-	-
C. Medical Assistance - MA EI	-	62,053	43,417	105,470
D. Medical Assistance - Administrative	-	-	-	-
E. Interest	-	-	-	-
F. Other	-	20,062	-	20,062
G. Total Revenue	-	82,115	43,417	125,532
V. DPW REIMBURSEMENT				
A. Base Allocation 90%	-	-	-	-
B. Base Allocation 100%	-	-	-	-
C. DPW Categorical Funding 90%	26,859	265,429	47,717	340,005
D. DPW Categorical Funding 100%	13,734	180,690	-	194,424
E. SSBG 90% Child	-	-	-	-
VI. COUNTY MATCH				
10% County Match	2,984	31,716	5,302	40,002
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	43,577	477,835	53,019	574,431
VIII. TOTAL CARRYOVER	\$ -	\$ -	\$ -	\$ 54,750

COUNTY OF GREENE, PENNSYLVANIA

CCIS DAYCARE

SCHEDULE OF CHILD CARE INFORMATION SERVICES RECAP FOR FISCAL YEAR 2008

Exhibit VIII (b)

CONTRACTOR Greene County Human Services	COUNTY Greene
FEDERAL ID NO: 25-6001034	PREPARED BY Amy Switalski
CONTRACT NO: DC07-305336	PHONE NO.: 724-852-5277

	Low Income		Former TANF		TOTAL
	ADMIN	SERVICE	ADMIN	SERVICE	
REVENUE					
DPW Funds	\$ 160,628.20	\$ 698,295.17	\$ 14,662.12	\$ 190,116.34	\$ 1,063,701.83
Interest		574.79		154.08	728.87
Audit Adjustments	-				-
Penalties	42.00				42.00
					-
					-
					-
					-
					-
					-
					-
TOTAL REVENUE	160,670.20	698,869.96	14,662.12	190,270.42	1,064,472.70
EXPENDITURES					
Final Report Totals	184,504.15	704,032.85	17,656.14	191,165.21	1,097,358.35
					-
					-
					-
					-
					-
TOTAL EXPENDITURES	184,504.15	704,032.85	17,656.14	191,165.21	1,097,358.35
TOTAL DUE DPW	\$ (23,833.95)	\$ (5,162.89)	\$ (2,994.02)	\$ (894.79)	\$ (32,885.65)

(Continued)

COUNTY OF GREENE, PENNSYLVANIA

CCIS DAYCARE SCHEDULE OF CHILD CARE INFORMATION SERVICES RECAP FOR FISCAL YEAR 2008

Exhibit VIII (b). Continued

CONTRACTOR FEDERAL ID NO: CONTRACT NO:	Greene County Human Services 25-6001034 DC06-305336
COUNTY PREPARED BY PHONE NO.:	Greene Amy Switalski 724-852-5277

	TANF							TANF TOTAL
	TANF Training	TANF WS Training	TANF Working	TANF WS-Working	TANF State Moe	Food Stamps	General Assistance	
REVENUE								
DPW Funds	\$ 51,324.11	\$ 11,240.48	\$ 36,985.43	\$ 7,749.94	\$ 155.00	\$ 37,781.94	\$ -	\$ 145,236.90
Interest	14.70	3.20	10.60	2.20	0.40	10.90	-	42.00
TANF/FS FSS								
DPW Funds	4,232.69	1,273.34	3,366.67	648.48	467.10	2,826.71	-	12,814.99
Audit Adjustments	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
TOTAL REVENUE	55,571.50	12,517.02	40,362.70	8,400.62	622.50	40,619.55	-	158,093.89
EXPENDITURES								
Final Report Totals	51,933.45	10,540.95	33,085.91	7,710.38	155.00	37,399.93	441.60	141,267.22
TANF/FS FSS	4,541.31	1,366.19	3,612.15	695.76	501.16	3,032.82	-	13,749.39
TOTAL EXPENDITURES	56,474.76	11,907.14	36,698.06	8,406.14	656.16	40,432.75	441.60	155,016.61
TOTAL DUE DPW	\$ (903.26)	\$ 609.88	\$ 3,664.64	\$ (5.52)	\$ (33.66)	\$ 186.80	\$ (441.60)	\$ 3,077.28

(Concluded)

COUNTY OF GREENE, PENNSYLVANIA

CCIS DAYCARE SCHEDULE OF REVENUES AND EXPENDITURES ADMINISTRATIVE BUDGET - FUND A

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2008

Exhibit XVIII (a)

	Budget	Actual
Revenues:		
Pennsylvania Department of Public Welfare	\$ 893,519	\$ 859,540
Expenditures:		
Personnel:		
Salaries and wages	121,272	121,269
Employee benefits	41,443	41,443
Total personnel	162,715	162,712
Operations:		
Communications:		
Telephone	3,824	3,824
Advertising	1,397	1,396
Printing	3,250	3,247
Postage	2,478	2,477
Total communications	10,949	10,944
Supplies	4,395	4,153
Equipment (under \$5,000)	850	850
Travel	764	763
Educational training	32	32
Audit	250	250
Other:		
Uncollected overpayments	500	-
County service	708,264	704,033
Total other	708,764	704,033
Indirect costs	4,800	4,800
Total operations	730,804	725,825
Equipment (over \$5,000)	-	-
Total expenditures	893,519	888,537
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ (28,997)

COUNTY OF GREENE, PENNSYLVANIA

CCIS DAYCARE SCHEDULE OF REVENUES AND EXPENDITURES ADMINISTRATIVE BUDGET - FUND C

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2008

Exhibit XVIII (b)

	Budget	Actual
Revenues:		
Pennsylvania Department of Public Welfare	\$ 212,376	\$ 204,932
Expenditures:		
Personnel:		
Salaries and wages	9,613	9,612
Employee benefits	3,139	3,139
Total personnel	12,752	12,751
Operations:		
Communications:		
Telephone	474	473
Advertising	156	156
Printing	406	406
Postage	281	281
Total communications	1,317	1,316
Supplies	2,845	2,839
Equipment (under \$5,000)	651	651
Travel	96	95
Educational training	4	4
Other:		
Uncollected overpayments	500	-
County service	194,211	191,165
Total other	194,711	191,165
Indirect costs	-	-
Total operations	199,624	196,070
Equipment (over \$5,000)	-	-
Total expenditures	212,376	208,821
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ (3,889)

COUNTY OF GREENE, PENNSYLVANIA

CCIS DAYCARE SCHEDULE OF REVENUES AND EXPENDITURES ADMINISTRATIVE BUDGET - TANF

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2008

Exhibit XVIII (c)

	Budget	Actual
Revenues:		
Pennsylvania Department of Public Welfare	\$ 178,657	\$ 158,094
Expenditures:		
Personnel:		
Salaries and wages	9,118	9,117
Employee benefits	2,880	2,879
Total personnel	11,998	11,996
Operations:		
Communications:		
Telephone	372	373
Advertising	45	44
Printing	406	406
Postage	339	338
Total communications	1,162	1,161
Supplies	497	401
Equipment (under \$5,000)	200	93
Travel	96	95
Educational training	4	4
Other:		
County service	164,700	141,267
Uncollected overpayments	-	-
Total other	164,700	141,267
Indirect costs	-	-
Total operations	166,659	143,021
Equipment (over \$5,000)	-	-
Total expenditures	178,657	155,017
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ 3,077

COUNTY OF GREENE, PENNSYLVANIA

CCIS DAYCARE

YEAR-TO-DATE ADMINISTRATIVE EXPENDITURES - FUND A SCREENSHOT

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2008

Exhibit XVIII (d)



[Home](#) | [R&R](#) | [Provider](#) | [Case](#) | [Payments](#) | [Reports](#) | [Correspondence](#) | [Administration](#)

[Funds Home](#) | [Funding Streams](#) | [Allocations](#) | [Available Funds](#) | [MCCA](#) | [Admin/Fam Sup Svcs](#)

Budgets

Administration/Family Support Services
Budget Detail

Select. . .

Fiscal Year FY 2007-08	Funding Source Low Income (Fund A)	County Greene	Allocation Amount \$185,255.00	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	\$121,272.00	\$121,268.78	08/20/2008
Benefits	\$41,443.00	\$41,442.70	08/20/2008
Personnel SubTotal	\$162,715.00	\$162,711.48	
Communications			
Telephone	\$3,824.00	\$3,823.96	08/20/2008
Advertising	\$1,397.00	\$1,396.30	08/20/2008
Printing	\$3,250.00	\$3,247.27	08/20/2008
Postage	\$2,478.00	\$2,477.26	08/20/2008
Communications SubTotal	\$10,949.00	\$10,944.79	
Supplies	\$4,395.00	\$4,152.61	08/22/2008
Equipment	\$850.00	\$850.00	08/22/2008
Travel	\$764.00	\$763.27	08/20/2008
Training	\$32.00	\$32.00	06/23/2008
Audit	\$250.00	\$250.00	04/21/2008
Other			
Uncollected Overpayments	\$500.00	\$0.00	07/30/2007
Other SubTotal	\$500.00	\$0.00	
Indirect Costs	\$4,800.00	\$4,800.00	08/22/2008
Totals YTD	\$185,255.00	\$184,504.15	

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

COUNTY OF GREENE, PENNSYLVANIA

CCIS DAYCARE

YEAR-TO-DATE ADMINISTRATIVE EXPENDITURES - FUND C SCREENSHOT

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2008

Exhibit XVIII (e)



[Home](#) | [R&R](#) | [Provider](#) | [Case](#) | [Payments](#) | [Reports](#) | [Correspondence](#) | [Administration](#)

[Funds Home](#) | [Funding Streams](#) | [Allocations](#) | [Available Funds](#) | [MCCA](#) | [Admin/Fam Sup Svcs](#)

Budgets

Administration/Family Support Services
Budget Detail

Select. . .

Fiscal Year	Funding Source	County	Allocation Amount	Unallocated Funds
FY 2007-08	Former TANF (Fund C)	Greene	\$18,165.00	\$0.00

Budget Information Detail for Greene

Administration/Family Support Services Budget

Budget Category	Budget Amount	Expenditures YTD	Last Updated Date
Personnel			
Salaries	\$9,613.00	\$9,612.39	08/20/2008
Benefits	\$3,139.00	\$3,138.76	08/20/2008
Personnel SubTotal	\$12,752.00	\$12,751.15	
Communications			
Telephone	\$474.00	\$473.43	08/20/2008
Advertising	\$156.00	\$155.63	08/20/2008
Printing	\$406.00	\$405.91	08/20/2008
Postage	\$281.00	\$281.00	06/24/2008
Communications SubTotal	\$1,317.00	\$1,315.97	
Supplies	\$2,845.00	\$2,838.62	08/22/2008
Equipment	\$651.00	\$650.99	06/23/2008
Travel	\$96.00	\$95.41	08/20/2008
Training	\$4.00	\$4.00	06/23/2008
Other			
Uncollected Overpayments	\$500.00	\$0.00	02/19/2008
Totals YTD	\$18,165.00	\$17,656.14	

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

COUNTY OF GREENE, PENNSYLVANIA

CCIS DAYCARE

YEAR-TO-DATE ADMINISTRATIVE EXPENDITURES - TANF SCREENSHOT

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2008

Exhibit XVIII (f)



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

Funds Home | Funding Streams | Allocations | Available Funds | MCCA | Admin/Fam Sup Svcs

Budgets

Administration/Family Support Services Budget Detail

Select... GO

Fiscal Year FY 2007-08	Funding Source TANF	County Greene	Allocation Amount \$13,957.00	Unallocated Funds \$0.00
---------------------------	------------------------	------------------	----------------------------------	-----------------------------

Budget Information Detail for Greene

Budget Category	Administration/Family Support Services Budget		
	Budget Amount	Expenditures YTD	Last Updated Date
Personnel			
Salaries	\$9,118.00	\$9,117.18	08/22/2008
Benefits	\$2,880.00	\$2,879.08	08/22/2008
Personnel SubTotal	\$11,998.00	\$11,996.26	
Communications			
Telephone	\$372.00	\$370.45	08/20/2008
Advertising	\$45.00	\$44.37	08/22/2008
Printing	\$406.00	\$405.91	08/22/2008
Postage	\$339.00	\$338.35	08/22/2008
Communications SubTotal	\$1,162.00	\$1,159.08	
Supplies	\$497.00	\$401.20	08/22/2008
Equipment	\$200.00	\$93.42	08/22/2008
Travel	\$96.00	\$95.43	08/22/2008
Training	\$4.00	\$4.00	08/20/2008
Totals YTD	\$13,957.00	\$13,749.39	

NEW EXPENDITURES TRANSFERS HISTORY RETURN TO SUMMARY

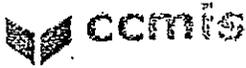
COUNTY OF GREENE, PENNSYLVANIA

CCIS DAYCARE

YEAR-TO-DATE ADMINISTRATION/FAMILY SUPPORT SERVICES - BUDGET SUMMARY SCREENSHOT

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2008

Exhibit XVIII (g)



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

Funds Home | Funding Streams | Allocations | Available Funds | MCCA | Admin/Fam Sup Svcs Budgets

Administration/Family Support Services Budget Summary

Fiscal Year
FY 2007-08

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>	\$185,255.00	\$184,504.15
		<u>Former TANF - Fund C</u>	\$18,165.00	\$17,656.14
		<u>TANF</u>	\$13,957.00	\$13,749.39
		<u>General Assistance/Work Support 2</u>	\$0.00	\$0.00

COUNTY OF GREENE, PENNSYLVANIA

CCIS DAYCARE RECAP REPORT SUMMARY - (CCMIS) SCREENSHOT FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2008

Exhibit XVIII (h)



RE417-Payment Recap Report

Funding Fiscal Year: 2007-08

CCIS: Greene

Provider: ALL

	Expenditures	Overpayments	Total
Greene			
Greene			
Low Income (Fund A) - Regular			
Total Low Income (Fund A) - Regular	\$698,432.24		\$698,432.24
Low Income (Fund A) - Teen Parent			
Total Low Income (Fund A) - Teen Parent	\$5,600.61		\$5,600.61
General Assistance/Work Support 2 - Regular			
Total General Assistance/Work Support 2 - Regular	\$441.60		\$441.60
Former TANF (Fund C) - Regular			
Total Former TANF (Fund C) - Regular	\$191,165.21		\$191,165.21
TANF Training - Regular			
Total TANF Training - Regular	\$51,933.45		\$51,933.45
TANF Work Support - Training - Regular			
Total TANF Work Support - Training - Regular	\$10,540.95		\$10,540.95
TANF Working - Regular			
Total TANF Working - Regular	\$33,085.91		\$33,085.91
TANF Work Support - Working - Regular			
Total TANF Work Support - Working - Regular	\$7,710.38		\$7,710.38
TANF State MOE - Regular			
Total TANF State MOE - Regular	\$155.00		\$155.00
Food Stamps - Regular			
Total Food Stamps - Regular	\$37,399.93		\$37,399.93
Greene Total	\$1,036,465.28		\$1,036,465.28
Greene Total	\$1,036,465.28	\$0.00	\$1,036,465.28

Greene County Funding Source Totals:

Low Income (Fund A)	\$704,032.85	\$0.00	\$704,032.85
General Assistance/Work Support 2	\$441.60	\$0.00	\$441.60
Former TANF (Fund C)	\$191,165.21	\$0.00	\$191,165.21
TANF Training	\$51,933.45	\$0.00	\$51,933.45
TANF Work Support - Training	\$10,540.95	\$0.00	\$10,540.95

COUNTY OF GREENE, PENNSYLVANIA

CCIS DAYCARE RECAP REPORT SUMMARY - (CCMIS) SCREENSHOT FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2008

Exhibit XVIII (h), (Continued)



RE417-Payment Recap Report

Funding Fiscal Year: 2007-08

CCIS: Greene

Provider: ALL

	Expenditures	Overpayments	Total
TANF Working	\$33,085.91	\$0.00	\$33,085.91
TANF Work Support - Working	\$7,710.38	\$0.00	\$7,710.38
TANF State MOE	\$155.00	\$0.00	\$155.00
Food Stamps	\$37,399.93	\$0.00	\$37,399.93
Greene County Total:	\$1,038,466.28	\$0.00	\$1,038,466.28
CCIS Funding Source Totals:			
Low Income (Fund A)	\$704,032.85	\$0.00	\$704,032.85
General Assistance/Work Support 2	\$441.60	\$0.00	\$441.60
Former TANF (Fund C)	\$191,165.21	\$0.00	\$191,165.21
TANF Training	\$51,933.45	\$0.00	\$51,933.45
TANF Work Support - Training	\$10,540.55	\$0.00	\$10,540.55
TANF Working	\$33,085.91	\$0.00	\$33,085.91
TANF Work Support - Working	\$7,710.38	\$0.00	\$7,710.38
TANF State MOE	\$155.00	\$0.00	\$155.00
Food Stamps	\$37,399.93	\$0.00	\$37,399.93



RE417-Payment Recap Report

Funding Fiscal Year: 2007-08

CCIS: Greene

Provider: ALL

	Expenditures	Overpayments	Total
CCIS Grand Total:	\$1,038,465.28	\$0.00	\$1,038,465.28

COUNTY OF GREENE, PENNSYLVANIA

HUMAN SERVICES DEVELOPMENT FUND SCHEDULE OF REVENUES AND EXPENDITURES

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2008

Exhibit X

	<u>Budget</u>	<u>Actual</u>
Revenues:		
Pennsylvania Department of Public Welfare	\$ 161,760	\$ 161,760
Interest income	1,578	1,578
Total revenues	<u>163,338</u>	<u>163,338</u>
Expenditures:		
Adult Services	18,857	18,857
Aging Services	13,000	13,000
Children and Youth	10,000	10,000
Generic	47,438	47,438
Service Coordination	33,316	33,316
Mental Retardation	20,000	20,000
Homeless Assistance	7,000	7,000
County Administration	13,727	13,727
Total expenditures	<u>163,338</u>	<u>163,338</u>
Excess of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF GREENE, PENNSYLVANIA

(COMBINED) HOMELESS ASSISTANCE PROGRAMS REVENUES AND EXPENSES

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2008

Exhibit XIX

I. SOURCES OF FUNDING	TOTAL AVAILABLE FUNDS				
DPW Allocation	A	76,216			
Client Contributions	B	-			
Other	C	-			
Interest Earned	D	51			
	E	76,267			
	TOTAL HAP FUNDING				

II. EXPENSES	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Innovative Supportive Housing Services	TOTAL EXPENSES
On Behalf of Clients	60,447			3,791	643	64,881
Personnel	-	2,258			-	2,258
Operating	-	1,706			-	1,706
Fixed Assets\Equipment	-				-	-
SUBTOTAL	60,447	3,964		3,791	643	68,845

County Administration	K	7,422
Total HAP Expenses	L	76,267
Total Unexpended HAP Funds		\$ -

COUNTY OF GREENE, PENNSYLVANIA

FAMILY CENTER

SCHEDULE OF REVENUES AND EXPENDITURES

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2008

	Budget	Actual	Cash Match	Total
Expenditures:				
Personnel:				
Salaries and benefits	\$ 217,301	\$ 217,301	\$ 26,894	\$ 244,195
Total personnel	217,301	217,301	26,894	244,195
Operations:				
Transportation/travel	7,100	7,100	1,785	8,885
Service contracts	28,853	27,477	-	27,477
Communications	1,850	1,768	-	1,768
Facility expenses	18,390	18,390	-	18,390
Supplies	7,000	6,797	2,807	9,604
FC PAT training	1,475	1,400	-	1,400
Other	1,400	1,121	-	1,121
Indirect costs	31,486	31,486	-	31,486
Total operating	97,554	95,539	4,592	100,131
Equipment (\$500 or less)	-	-	-	-
Equipment (\$500 or more)	-	-	-	-
Total equipment	-	-	-	-
Total Budget	\$ 314,855	\$ 312,840	\$ 31,486	\$ 344,326

COUNTY OF GREENE, PENNSYLVANIA

TIME-LIMITED FAMILY REUNIFICATION SCHEDULE OF REVENUES AND EXPENDITURES

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2008

	Budget	Actual
Expenditures:		
Personnel:		
Salaries and wages	\$ 112,178	\$ 112,178
Total personnel	112,178	112,178
Operations:		
Training/conferences	2,031	2,031
Transportation/travel	5,006	5,006
Service contracts	14,618	13,412
Communications	149	147
Facility expenses	6,188	6,188
Supplies	4,330	4,330
Evaluation	3,000	3,000
Other	1,000	1,000
Indirect costs	16,500	11,266
Total operating	52,822	46,380
Equipment (\$500 or less)	-	-
Equipment (\$500 or more)	-	-
Total equipment	-	-
Total Budget	\$ 165,000	\$ 158,558

COUNTY OF GREENE, PENNSYLVANIA

FATHERHOOD INITIATIVE SCHEDULE OF REVENUES AND EXPENDITURES

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2008

	Budget	Actual	Cash Match	Total
Expenditures:				
Personnel:				
Salaries and benefits	\$ 15,520	\$ 15,520	\$ 3,060	\$ 18,580
Total personnel	15,520	15,520	3,060	18,580
Operations:				
Training/conferences	600	555	-	555
Transportation/travel	730	505	-	505
Service contracts	2,906	2,422	-	2,422
Communications	105	105	-	105
Facility expenses	1,606	1,606	-	1,606
Supplies	4,473	4,473	-	4,473
Other	1,600	1,063	-	1,063
Indirect costs	3,060	1,402	-	1,402
Total operating	15,080	12,131	-	12,131
Equipment (\$500 or less)	-	-	-	-
Equipment (\$500 or more)	-	-	-	-
Total equipment	-	-	-	-
Total Budget	\$ 30,600	\$ 27,651	\$ 3,060	\$ 30,711

COUNTY OF GREENE, PENNSYLVANIA

INDEPENDENT AUDITOR'S REPORTS IN ACCORDANCE
WITH OMB CIRCULAR A-133

YEAR ENDED DECEMBER 31, 2008

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MaherDuessel

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Independent Auditor's 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 County Commissioners
County Controller
County of Greene, Pennsylvania

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Greene, Pennsylvania (County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 28, 2009. 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's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with accounting principles generally accepted in the United States of America, such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Board of County Commissioners
County Controller
County of Greene, Pennsylvania
Independent Auditor's Report on Internal Control over
Financial Reporting and on Compliance and Other Matters

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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*.

We noted certain matters that we reported to management of the County in a separate letter dated August 28, 2009.

* * * * *

This report is intended solely for the information and use of the Board of County Commissioners, County Controller, management, and others within the County, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Maher Duessel

Pittsburgh, Pennsylvania
August 28, 2009

MaherDuessel

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Independent Auditor's Report on Compliance with Requirements Applicable
to Each Major Federal and Pennsylvania Department of Public Welfare (DPW) Program
and on Internal Control over Compliance in Accordance with OMB Circular A-133
and the DPW Compliance Supplement

Board of County Commissioners
County Controller
County of Greene, Pennsylvania

Compliance

We have audited the compliance of the County of Greene, Pennsylvania (County), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* and the Pennsylvania Department of Public Welfare (DPW) *Compliance Supplement* that are applicable to each of its major federal and DPW programs for the year ended December 31, 2008. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. The County's major DPW programs are identified on the Schedule of DPW Financial Assistance. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and DPW programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County'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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the Pennsylvania Department of Public Welfare (DPW) *Compliance Supplement*. 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 program occurred. An audit includes examining, on a test basis, evidence about the County'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 of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and DPW programs for the year ended December 31, 2008.

Internal Control over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal and DPW programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal and DPW program in order to determine our auditing procedures for the purpose of expressing our opinion on

Board of County Commissioners
County Controller
County of Greene, Pennsylvania
Independent Auditor's Report on Compliance with Requirements
Applicable to Each Major Federal and Pennsylvania Department
of Public Welfare (DPW) Program

compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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This report is intended solely for the information and use of the Board of County Commissioners, County Controller, management, and others within the County, and federal and state awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Maher Duessel

Pittsburgh, Pennsylvania
August 28, 2009

COUNTY OF GREENE, PENNSYLVANIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2008

1. Summary of Auditor's Results:

- i. The auditor's report expresses an unqualified opinion on the financial statements of the County of Greene, Pennsylvania.
- ii. There were no significant deficiencies in internal control that were disclosed by the audit of the financial statements.
- iii. There were no instances of noncompliance material to the financial statements, which would be required to be reported in accordance with *Government Auditing Standards*, disclosed during the audit.
- iv. There were no significant deficiencies in internal control over each of its major federal programs that were disclosed by the audit.
- v. The auditor's report on compliance for each of its major federal programs expresses an unqualified opinion.
- vi. The audit did not disclose any audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
- vii. The major federal programs were:

a. Promoting Safe and Stable Families	CFDA Number: 93.556
b. Child Support Enforcement	CFDA Number: 93.563
c. Child Care and Development Block Grant	CFDA Number: 93.575
d. Child Care Mandatory and Matching Funds of the Child Care and Development Fund	CFDA Number: 93.596
e. Foster Care – Title IV-E	CFDA Number: 93.658
- viii. The dollar threshold used to distinguish between type A and type B programs was \$300,000.
- ix. The County of Greene, Pennsylvania was considered to be a low risk auditee.

2. Findings related to primary government financial statements which are required to be reported in accordance with GAGAS.

No matters were reported.

3. Findings and questioned costs for federal and DPW awards.

No matters were reported.

COUNTY OF GREENE, PENNSYLVANIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED DECEMBER 31, 2008

None