

**County of Greene,  
Pennsylvania**

Single Audit

December 31, 2009

**MaherDuessel**  
Certified Public Accountants

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# COUNTY OF GREENE, PENNSYLVANIA

YEAR ENDED DECEMBER 31, 2009

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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, 2009, 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 the Greene County Industrial Development Authority (Authority), the discretely presented component unit, which represents 17 percent, -18 percent, and 3 percent, respectively, of the assets, unrestricted net assets, and revenues of the governmental activities. 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, 2009, 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 September 27, 2010, 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 xvi and 44 through 46, 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

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.

*Mahe Duessel*

Pittsburgh, Pennsylvania  
September 27, 2010

## ***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, 2009. It should be read in conjunction with the accompanying basic financial statements and the notes to those statements.

### **Financial Highlights**

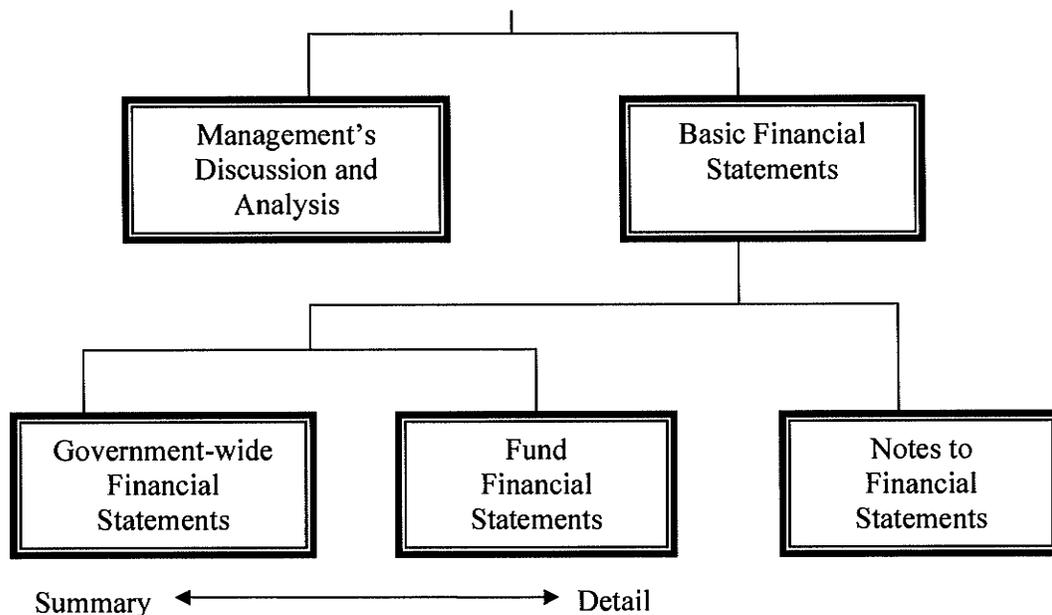
- The County, in response to the State not passing its budget till 101 days after the June 30<sup>th</sup> deadline, cut personnel and expenditures to maintain human services within the county while dealing with fluctuating cash flows and a total stoppage of reimbursements from the State.
- The County's net assets increased by \$1,472,406 in 2009. Assets increased approximately \$2.1 million while liabilities increased \$0.6 million.
- The County General Fund revenues exceeded expenditures and the fund balance increased by \$114,676. While the county anticipated expending fund balance to balance the budget, the cuts and freezes in spending mentioned above, allowed the county to maintain critical services without criticism.
- The Board of Commissioners maintained the real estate tax rates for general fund, debt, and library for 2009 at the 2004 level of 6.42 mills. This is the longest period of time in at least the last 18 years that tax rates have gone without an increase.

## 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 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***

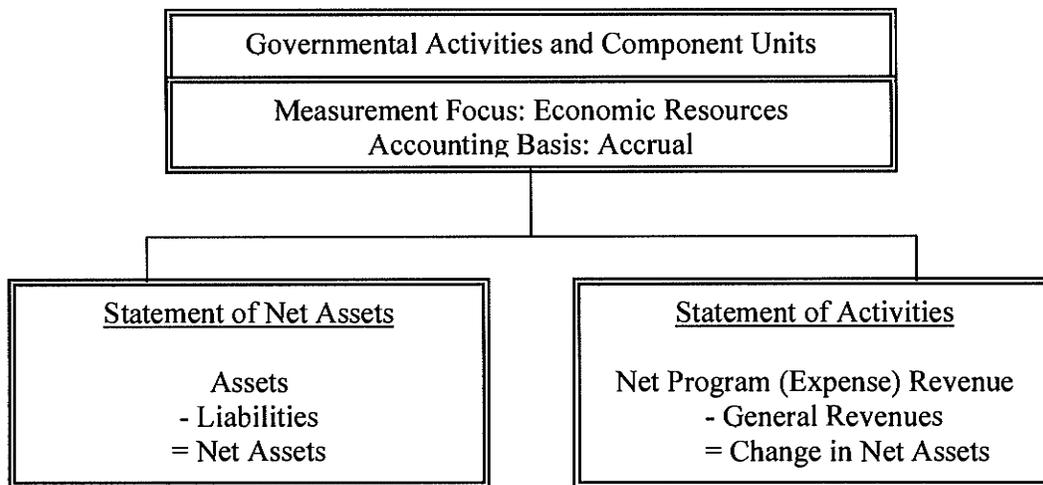
The financial statements also include notes that provide additional information essential to a full understanding of the financial data provided in the government-wide and fund financial statements as well as required supplementary information regarding the County's budget. In addition to these required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

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

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

### **- Statement of Net Assets**

	Governmental Activities			
	2009	2008	2007	2006
<b>Assets:</b>				
Current and other Assets	\$ 14,958,605	\$ 12,833,668	\$ 13,813,897	\$ 5,721,034
Capital Assets	36,774,931	36,800,933	34,197,762	24,469,314
<b>Total Assets</b>	<u>51,733,536</u>	<u>49,634,601</u>	<u>48,011,659</u>	<u>40,190,348</u>
<b>Liabilities:</b>				
Current Liabilities	8,928,003	7,097,632	\$7,190,832	\$7,336,892
Other Liabilities	12,375,378	13,579,220	13,248,134	13,725,774
<b>Total Liabilities</b>	<u>21,303,381</u>	<u>20,676,852</u>	<u>20,438,966</u>	<u>21,062,666</u>
<b>Net Assets:</b>				
Invested in capital assets, net of related debt	25,839,161	25,808,781	23,296,147	15,292,934
Restricted	2,895,778	3,186,794	2,845,005	4,974,863
Unrestricted	1,695,216	(37,826)	1,431,541	(1,140,115)
<b>Total Liabilities and Net Assets</b>	<u>\$51,733,536</u>	<u>\$49,634,601</u>	<u>\$47,993,659</u>	<u>\$40,190,348</u>

**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 and 2008, as those projects completed and became assets, the ratio improved and increased over previous years. 2009 shows a continuation of this cycle.

	2009	2008	2007	2006
Asset-to-Liability Ratio's	2.43 : 1	2.4 : 1	2.35 : 1	1.91 : 1

The County owns approximately 36.8 million dollars 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 3.36 dollars 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.

	2009	2008	2007	2006
Asset-to-Debt Ratio's	3.36 : 1	3.35 : 1	3.14 : 1	2.67 : 1

In the case of Murtha Drive and the Foundation Coal Aquatics 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 were 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 not yet spent (i.e. we are "liable" for the specific purpose until we have spent the money). Accounts payable for the County make up the largest portion of the first category. The chart below reflects, the accounts payable levels over the past 4 years. The County has in the past, and continues to pay its bills on a "net 30" basis.

	2009	2008	2007	2006
Accounts Payable	3,448,466	2,957,380	3,646,428	4,272,023

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.

## *MANAGEMENT'S DISCUSSION AND ANALYSIS*

The County's restricted net assets are twofold: Capital projects, which is 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 8% of its revenue for debt.
3. Greene County's asset-to-liability ratio is 2.43:1. This means for every \$1 we owe, we hold \$2.43 in cash or assets. The County asset-to-debt ratio is 3.36:1, which again means that for every \$1 of debt we have, we hold \$3.36 in assets. These ratios are exceptional and the chart below compares Greene County numbers to some other counties in southwestern PA.

	Greene	Allegheny	Westmoreland	Beaver
Asset to Liability Ratio's	2.43 : 1	0.97 : 1	1.45 : 1	1.03 : 1
Asset to Debt Ratio's	3.36 : 1	1.03 : 1	0.64 : 1	1.12 : 1

*based on 2009CAFR,  
Governmental Activities*

### **- 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**

	2009			2008		
	Expenses	Program Revenues	General revenue required (provided)	Expenses	Program Revenues	General revenue required (provided)
<b>Primary Government:</b>						
General Gov.	7,974,840	2,568,147	(5,406,693)	7,916,918	2,828,865	5,088,053
Public safety	3,496,410	1,135,507	(2,360,903)	3,726,785	1,260,202	2,466,583
Public works	602,739	653,741	51,002	604,599	1,870,101	(1,265,502)
Human services	11,405,103	11,334,916	(70,187)	13,213,134	13,130,200	82,934
Culture & Rec	1,947,456	1,510,091	(437,365)	2,154,776	1,433,886	720,890
Community & Econ Dev	5,806,448	4,701,222	(1,105,226)	1,889,273	856,691	1,032,582
Unallocated Deprec.	136,624	-	(136,624)	136,624	-	136,624
Interest-Long-term debt	481,891	-	(481,891)	540,031	-	(540,031)
<b>Total activities</b>	<b>31,851,511</b>	<b>21,903,624</b>		<b>30,182,140</b>	<b>21,379,945</b>	
<b>General revenues:</b>						
Property taxes, levied for general purposes			9,947,999			8,429,632
Property taxes, levied for debt service			981,550			789,294
Property taxes, levied for library expenditures			99,516			79,189
Interest			80,384			404,900
Rental income			341,125			340,748
Gain (loss) on sale of assets			(81,396)			(36,019)
Reimbursement of prior period expenditures			51,115			179,507
<b>Total general revenues</b>			<b>11,420,293</b>			<b>10,187,251</b>
<b>Change in net assets</b>			<b>1,472,406</b>			<b>1,385,056</b>
<b>Net Assets:</b>						
Beginning of year			28,957,749			27,572,693
End of year			<u>30,430,155</u>			<u>28,957,749</u>

The Statement of Activities shows that the County supported its operations with approximately 11.4 million in general revenues; of which 9.9 million was general tax revenue. In general, charges for service, capital grants, and general revenues increased while operating grants decreased from 2008 to 2009 as seen below.

<u>Program Revenue Source</u>	<u>2009</u>	<u>2008</u>
Charges for Services	\$ 2,948,309	\$ 2,870,401
Operating Grants and Contributions	\$ 14,382,249	\$ 15,677,630
Capital Grants and Contributions	\$ 4,573,006	\$ 2,831,914
General Revenues	\$ 11,420,293	\$ 10,187,251

Due to State budget issues, operating grants decreased sharply in Public Safety, and Human Services. The major decrease in program revenues is under Human Services with a decrease of 1.81 million. The increase in tax revenues offset a large decrease in interest revenue. Knowing the State budget was problematic in advance allowed the county to cut expenses in affected programs and allowed the county to realize an increase in net assets at the end of the year comparable to that seen in 2008.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

	2009	2008	2007	2006	2005	2004
Changes in Net Assets	5%	5%	44%	25%	6%	6%

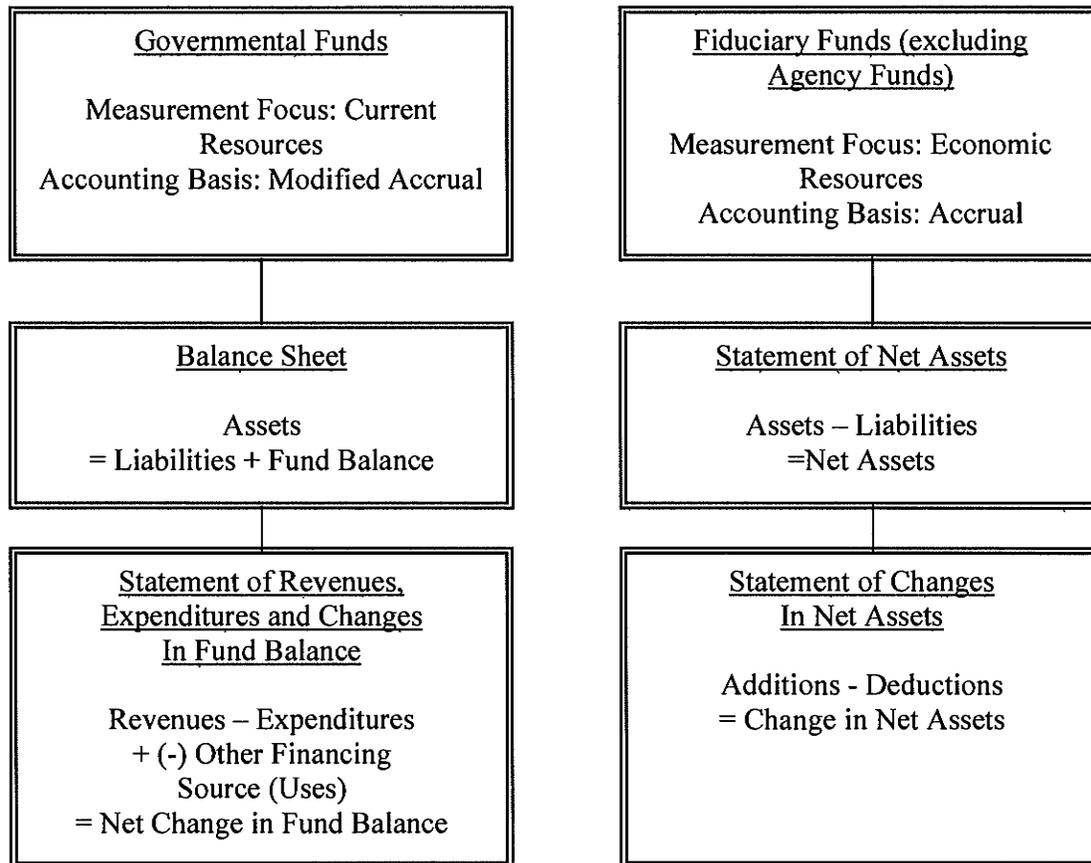
### FUND FINANCIAL STATEMENTS

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.
- *Fiduciary funds* – The County is the trustee, or fiduciary, for the Employee's Retirement System. In addition, the County is also responsible for certain agency funds, which are clearing accounts for assets held by the County in its role as custodian until the funds are allocated to the private parties, organizations or government agencies to which they belong. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. This fiduciary activity is reported in a separate statement of fiduciary net assets and a statement of changes in fiduciary net assets. These funds are excluded from the County's government-wide financial statements because the County cannot use these assets to finance operations.

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

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



**Governmental Funds**

Greene County has 3 funds this year that are considered *Major* funds for the purpose of GASB #34 reporting; the General fund, Capital Projects, and the Behavioral Health fund. There are 27 *other* funds that make up the “Other Governmental Funds” on the Governmental Funds Balance Sheet and Statement of Revenue and Expenditures.

**- Major Funds Balance Sheet**

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

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

<u>Assets</u>	<u>General Fund</u>	<u>Behavioral Health</u>	<u>Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Cash and cash equivalents	\$ 2,798,260	\$ 2,226,846	\$ 1,467,910	\$ 2,785,553	\$ 9,278,569
Investments	-	-	1,126,427	55,874	1,182,301
Due from other funds	1,492,869	23,224	622,029	185,699	2,323,821
Due from other governments	75,226	17,138	1,543,750	1,049,330	2,685,444
Taxes receivable	1,183,046	-	-	35,790	1,218,836
Accounts receivable	48,628	200	-	64,993	113,821
Other assets	5,499	-	-	742	6,241
<b>Total Assets</b>	<b>\$ 5,603,528</b>	<b>\$ 2,267,408</b>	<b>\$ 4,760,116</b>	<b>\$ 4,177,981</b>	<b>\$ 16,809,033</b>
<b><u>Liabilities and Fund Balance</u></b>					
<b>Liabilities:</b>					
Accounts payable	\$ 252,567	\$ 1,101,761	\$ 1,500,000	\$ 561,643	\$ 3,415,971
Accrued liabilities and withholdings	540,955	-	-	-	540,955
Due to other funds	724,863	242,891	147,674	1,125,273	2,240,701
Deferred revenue	2,326,087	922,756	363,524	1,187,715	4,800,082
<b>Total Liabilities</b>	<b>3,844,472</b>	<b>2,267,408</b>	<b>2,011,198</b>	<b>2,874,631</b>	<b>10,997,709</b>
<b>Fund Balance:</b>					
<b>Reserved for:</b>					
Prepaid expenses	5,499	-	-	742	6,241
Capital Projects	-	-	2,748,918	-	2,748,918
Debt service	-	-	-	144,331	144,331
<b>Unreserved, reported in:</b>					
General Fund	1,753,557	-	-	-	1,753,557
Special Revenue Funds	-	-	-	1,158,277	1,158,277
<b>Total Fund Balance</b>	<b>1,759,056</b>	<b>-</b>	<b>2,748,918</b>	<b>1,303,350</b>	<b>5,811,324</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 5,603,528</b>	<b>\$ 2,267,408</b>	<b>\$ 4,760,116</b>	<b>\$ 4,177,981</b>	<b>\$ 16,809,033</b>

The General Fund balance sheet shows the cash available at the end of 2009 for operations in the unreserved fund balance of 1.7 million dollars. This fund balance allows County operations, in conjunction with the TAN Loan, to continue at the beginning of the year (prior to tax collection) and allows the General Fund to assist the other funds of the County regulate cash flow. The fund balance is also used to cushion Accounts Receivable and *Due from* when the State or Federal Government is slow to reimburse the County for expenditures.

The Fund Balance increased in 2009 by 114 thousand dollars although, as in years past, we had budgeted Fund Balance at the beginning of the year to cover expenses. In July and August of 2009, with the State budget process being in a stalemate, the County cut various programs, laid off all part-time employee's and some full-time employee's where we felt the final state budget would contain cuts (resulting in unreimbursed expenses for the county)

The *Due from other funds* line for the General Fund directly correlates to the *Due to other funds* for the 29 other County funds (2 major, 27 other).

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

As major funds can change from year to year, comparative figures are not shown; but the General Fund assets and liabilities decreased in 2009, with *Cash* and *Due to other Funds* decreasing considerably. The *Taxes Receivable* and *Deferred Revenue* increased moderately. Grant revenue is deferred when the funds remaining in the grant were not expended in the current year. An increase in *Deferred Revenue* indicates that the County had quite a few open grants at the end of 2009.

The *Fund Balance* for the General Fund, as noted earlier, increased \$114,676 for the year.

The Capital Projects fund remains on the major funds list for 2009. Bond spending has continued but other major grants associated with capital projects were also run through this fund and assets and accounts payable have increased while the total fund balance has decreased slightly.

The Behavioral Health fund shows no fund balance as, by law, it 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.

### **- Statement of Revenues, Expenditures & Change in Fund Balance (R&E)**

The statement below is a very condensed version of the Governmental Statement of Revenue, Expenditures, and Changes in Fund Balances for 2009. This statement shows the three major funds and all other governmental funds, what revenues they generated, what expenditures were incurred, any other activity, and then the change in fund balance from the previous year.

#### **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*, and *Transfers Out* and *Other Uses*. *Transfers In* are made up of administrative fees paid to the General Fund by departments that have their own source of revenues and that are allowed to reimburse the County for specific expenses (i.e. Phone Service, Office Space, Payroll Services and Computer Services). These include all Human Services departments, Tourism, Domestic Relations, the 911 Center and a portion of Adult Probation.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

	General Fund	Behavioral Health	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
Taxes	\$ 9,312,246	\$ -	\$ -	\$ 1,124,291	\$ 10,436,537
Intergovernmental	1,604,560	4,832,027	3,948,124	8,532,265	18,916,976
Charges for services, Fines, & Permits	1,741,322	-	-	1,087,191	2,828,513
Interest	46,068	12,248	2,236	19,832	80,384
Rental income	341,125	-	-	-	341,125
Donations	22,913	-	-	15,426	38,339
Total revenues	<u>13,068,234</u>	<u>4,844,275</u>	<u>3,950,360</u>	<u>10,779,005</u>	<u>32,641,874</u>
<b>Expenditures:</b>					
Administration	4,379,103	-	172,665	47,724	4,599,492
Judicial	2,642,732	-	-	702,502	3,345,234
Public safety:	3,044,692	-	-	376,974	3,421,666
Public works:	191,033	-	344,298	253,830	789,161
Human services:	-	4,859,207	-	6,657,235	11,516,442
Culture and recreation:	1,241,995	-	41,866	690,995	1,974,856
Conservation & economic development:	1,420,360	-	3,577,195	707,393	5,704,948
Debt service:	56,382	-	-	1,022,629	1,079,011
Total expenditures	<u>12,976,297</u>	<u>4,859,207</u>	<u>4,136,024</u>	<u>10,459,282</u>	<u>32,430,810</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>91,937</u>	<u>(14,932)</u>	<u>(185,664)</u>	<u>319,723</u>	<u>211,064</u>
<b>Other Financing Sources (Uses):</b>					
Transfers in	723,067	108,532	-	542,693	1,374,292
Other sources from sale of assets/ prior period reimbursement	-	-	-	-	-
	52,397	-	-	9,405	61,802
Transfers out and Other	(651,225)	(93,600)	-	(629,467)	(1,374,292)
Other uses	(101,500)	-	-	-	(101,500)
Total other financing sources (uses)	<u>22,739</u>	<u>14,932</u>	<u>-</u>	<u>(77,369)</u>	<u>(39,698)</u>
<b>Net Change in Fund Balance</b>	<u>114,676</u>	<u>-</u>	<u>(185,664)</u>	<u>242,354</u>	<u>171,366</u>
Beginning of year	1,644,380	-	2,934,582	1,060,996	5,639,958
End of year	<u>1,759,056</u>	<u>-</u>	<u>2,748,918</u>	<u>1,303,350</u>	<u>5,811,324</u>

*Other Sources from the sale of assets and prior period reimbursements* in 2009 consists mainly of Grant reimbursements from the state for the District Attorney, Adult Probation, Elections, and Economic Development. These reimbursements were received by the County too late to include in the proper year. The Other Uses line consists mainly of the \$100,000 Scholarship grant given to Waynesburg University. The source for this grant is Allegheny power but it was received as normal revenue.

*Transfers Out* is 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 2009, the fund balance increased \$114,676 for the General Fund and decreased \$185,664 for the Capital Projects fund. While the Balance Sheet tells us what the fund balance is, the Revenue and Expense Statement tells us how it changed for 2009. This MD&A tells us *why* it changed.

### Behavioral Health

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

These funds cover Mental Health and Mental Retardation. 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 have not 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. The actual Bond proceeds were received in 2006 and are not shown for 2009. This revenue is from very late reimbursements from the State and Federal governments on grants (\$256,000), County Office Building upgrade grants (\$146,000), and two "pass-through" grants (\$3,542,000) for the Southwest regional Medical Center and the UMW Training Center. Pass-through grants are monies that flow through the County but which have a specific purpose not set by the County and where the actual expenditures are not administered by the County

This statement clearly shows where the bond and capital grants are being spent within County government. The largest expenditure for 2009 is in *Economic Development* and is related to the pass-through grant mentioned above and bond funds related to Multi-municipal comprehensive plans for various municipalities to allow them to move forward on water and sewage projects.

Bond funds of almost \$312,000 were expended on the actual water and sewage projects under *Public Works* along with an additional \$32,500 spent on the Airport Redevelopment project. *General Government – Administration* is the third largest use and is related almost entirely to the roof replacement and renovations of the Fort Jackson building. *Culture and Recreation* is for restroom facilities at the Tennis Courts.

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 (though there are deferred revenues with respect to the grants) 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 bond funds at the end of the year.

### **Other Governmental Funds**

The 27 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

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

balance of \$146,860 did show a negative change in fund balance of \$105,352 after a negative change in Fund Balance in 2008 of \$94,214 and for 2007 of \$376,000. Recognizing this situation, Bond funds in the amount of approximately \$112,000 were used to assist the Debt Service fund and the tax increase for 2010 allocated an additional .21 mills to fully fund all obligations of the Debt Service fund, including the contingent liability of the IDA 1997 Revenue Bonds.

### **Fiduciary Funds**

The County reports 3 funds under the Statement of Fiduciary Net Assets. Of these, 2 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 3<sup>rd</sup> 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	2009	2008	2007	2006
S&P Index growth (decline)	23.00%	-35.61%	2.16%	13.48%
Pension Net Assests growth (decline)	24.31%	-15.68%	6.13%	18.10%
County Contribution	\$528,000	\$413,000	\$451,000	\$454,000

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 2010 are budgeted at \$755,000.

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

### **GENERAL FUND BUDGETARY HIGHLIGHTS And MANAGEMENT DISCUSSION & ANALYSIS SUMMARY**

The County budget process for any given year starts 5 months before the year begins and continues throughout the 12 months of that year. For 2009, when the preliminary budget was passed in 2008, 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, as 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.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

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.

### Budget & Actual – General Fund

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 9,191,148	\$ 9,191,148	\$ 9,312,246	\$ 121,098
Licenses and permits	20,700	20,700	25,226	4,526
Fines and forfeits	210,000	210,000	156,557	(53,443)
Intergovernmental	1,588,557	1,563,557	1,604,560	41,003
Charges for services	1,460,494	1,500,494	1,559,539	59,045
Interest	289,048	289,048	46,068	(242,980)
Rental income	332,038	332,038	341,125	9,087
Donations	3,000	3,000	22,913	19,913
<b>Total revenues</b>	<b>\$ 13,094,985</b>	<b>\$ 13,109,985</b>	<b>\$ 13,068,234</b>	<b>\$ (41,751)</b>
<b>Expenditures:</b>				
General government - administration	5,667,102	4,733,702	4,379,103	354,599
General government - judicial	2,334,147	2,661,476	2,642,732	18,744
Public safety:	2,491,630	2,901,882	3,044,692	(142,810)
Public works:	262,236	276,539	191,033	85,506
Culture and recreation:	1,193,578	1,220,690	1,241,995	(21,305)
Conservation and economic development:	1,575,657	1,653,061	1,420,360	232,701
Debt service:	56,382	56,382	56,382	-
<b>Total expenditures</b>	<b>13,580,732</b>	<b>13,503,732</b>	<b>12,976,297</b>	<b>527,435</b>
<b>Excess (Deficiency) of Rev. Over Expend.</b>	<b>\$ (485,747)</b>	<b>\$ (393,747)</b>	<b>\$ 91,937</b>	
<b>Other Financing Sources (Uses):</b>				
Transfers in	421,716	452,716	723,067	270,351
Other sources/prior period reimb.	308,097	185,097	52,397	(132,700)
Transfers out	(788,152)	(788,152)	(651,225)	136,927
Other uses	-	-	(101,500)	(101,500)
<b>Total other financing sources (uses)</b>	<b>(58,339)</b>	<b>(150,339)</b>	<b>22,739</b>	<b>173,078</b>
<b>Net Change in Fund Balance</b>	<b>\$ (544,086)</b>	<b>\$ (544,086)</b>	<b>\$ 114,676</b>	

In the Revenue section of this statement, it can be seen that very few revenue additions/subtractions were made in 2009. 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 Major Funds Balance Sheet section. Overall, small increased actuals on many line items made up for the large decreased actual on the *Interest* line and the County ended the year within .32% of budgeted revenues.

## ***MANAGEMENT'S DISCUSSION AND ANALYSIS***

As the State budget crisis happened late in 2009, and the county reacted with cuts and freezes to maintain services, expenses dropped across departments with the exception of Recreation (where most expenditures occurred prior to the point in time where the county cutbacks occurred), and Public Safety (as cutbacks could not occur in Emergency Management, the 911 Center, and the County Prison). The County Prison had actually added staff in anticipation of a State contract that failed to materialize. The 911 Center shows an overage but in fact covered the added expense with additional revenue.

Due to this activity happening late in the year, the budget was not adjusted.

The difference between the original and final amended General Fund budget was increased revenues of \$15,000 and decreased expenditures of \$77,000. The actual General Fund revenue came in under the budget figure by \$41,751 while expenditures were under budget by \$527,435.

The many favorable financial ratios, strong positive growth of net assets, 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

# COUNTY OF GREENE, PENNSYLVANIA

## STATEMENT OF NET ASSETS

DECEMBER 31, 2009

Assets	Governmental Activities	Industrial Development Authority
Cash and cash equivalents	\$ 9,278,569	\$ 843,854
Investments	1,182,301	-
Receivables:		
Taxes receivable, net of allowance	1,218,836	-
Due from other governments	2,685,444	-
Accounts receivable	229,436	-
Prepaid expenses/other assets	6,241	-
Deferred bond issue costs	357,778	-
Long-term notes receivable	-	10,036,155
Fixed assets not being depreciated	3,214,223	10,000
Fixed assets, net of accumulated depreciation	14,773,060	-
Infrastructure assets, net of accumulated depreciation	18,787,648	-
<b>Total Assets</b>	<b>51,733,536</b>	<b>10,890,009</b>
<b>Liabilities</b>		
Accounts payable	3,448,466	49,766
Accrued liabilities and withholdings	540,955	-
Accrued interest payable	175,556	-
Unearned revenue	3,617,036	142,771
Net pension obligation	175,040	-
Accrued compensated absences	363,150	-
Line of credit	-	162,836
Revolving loan fund:		
Amount due within one year	-	319,417
Amount due in more than one year	-	113,647
Bonds, notes, and leases payable:		
Amount due within one year	607,800	320,000
Amount due in more than one year	12,375,378	10,030,000
<b>Total Liabilities</b>	<b>21,303,381</b>	<b>11,138,437</b>
<b>Net Assets</b>		
Invested in capital assets, net of related debt	25,839,161	10,000
Restricted for:		
Capital projects	2,748,918	-
Debt service	146,860	-
Other purposes	-	-
Unrestricted	1,695,216	(258,428)
<b>Total Net Assets</b>	<b>\$ 30,430,155</b>	<b>\$ (248,428)</b>

See accompanying notes to financial statements.

# COUNTY OF GREENE, PENNSYLVANIA

## STATEMENT OF ACTIVITIES

YEAR ENDED DECEMBER 31, 2009

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
<b>Primary government:</b>						
<b>Governmental activities:</b>						
General government	\$ 7,974,840	\$ 1,270,799	\$ 1,078,878	\$ 218,470	\$ (5,406,693)	\$ -
Public safety	3,496,410	686,063	390,180	59,264	(2,360,903)	-
Public works	602,739	240	298,900	354,601	51,002	-
Human services	11,405,103	201,278	11,133,638	-	(70,187)	-
Culture and recreation	1,947,456	652,027	569,242	288,822	(437,365)	-
Community and economic development	5,806,448	137,902	911,411	3,651,909	(1,105,226)	-
Unallocated depreciation	136,624	-	-	-	(136,624)	-
Interest on long-term debt	481,891	-	-	-	(481,891)	-
<b>Total governmental activities</b>	<b>\$ 31,851,511</b>	<b>\$ 2,948,309</b>	<b>\$ 14,382,249</b>	<b>\$ 4,573,066</b>	<b>(9,947,887)</b>	<b>(58,339)</b>
<b>Component unit:</b>						
Industrial Development Authority	\$ 959,022	\$ 211,760	\$ 17,693	\$ 671,230	-	-
<b>General revenues:</b>						
Property taxes, levied for general purposes					9,947,999	-
Property taxes, levied for debt service					981,550	-
Property taxes, levied for library expenditures					99,516	-
Interest					80,384	1,593
Rental income					341,125	-
Gain (loss) on sale of assets					(81,396)	-
Reimbursement of prior period expenditures					51,115	-
<b>Total general revenues</b>					<b>11,420,293</b>	<b>1,593</b>
<b>Change in Net Assets</b>					<b>1,472,406</b>	<b>(56,746)</b>
<b>Net Assets:</b>						
Beginning of year, as restated for component unit					28,957,749	(191,682)
End of year					<b>\$ 30,430,155</b>	<b>\$ (248,428)</b>

See accompanying notes to financial statements.

# COUNTY OF GREENE, PENNSYLVANIA

## BALANCE SHEET GOVERNMENTAL FUNDS

DECEMBER 31, 2009

	<u>General Fund</u>	<u>Behavioral Health</u>	<u>Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Assets</b>					
Cash and cash equivalents	\$ 2,798,260	\$ 2,226,846	\$ 1,467,910	\$ 2,785,553	\$ 9,278,569
Investments	-	-	1,126,427	55,874	1,182,301
Due from other funds	1,492,869	23,224	622,029	185,699	2,323,821
Due from other governments	75,226	17,138	1,543,750	1,049,330	2,685,444
Taxes receivable	1,183,046	-	-	35,790	1,218,836
Accounts receivable	48,628	200	-	64,993	113,821
Other assets	5,499	-	-	742	6,241
<b>Total Assets</b>	<b><u>\$ 5,603,528</u></b>	<b><u>\$ 2,267,408</u></b>	<b><u>\$ 4,760,116</u></b>	<b><u>\$ 4,177,981</u></b>	<b><u>\$ 16,809,033</u></b>
<b>Liabilities and Fund Balance</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 252,567	\$ 1,101,761	\$ 1,500,000	\$ 561,643	\$ 3,415,971
Accrued liabilities and withholdings	540,955	-	-	-	540,955
Due to other funds	724,863	242,891	147,674	1,125,273	2,240,701
Deferred revenue	2,326,087	922,756	363,524	1,187,715	4,800,082
<b>Total Liabilities</b>	<b><u>3,844,472</u></b>	<b><u>2,267,408</u></b>	<b><u>2,011,198</u></b>	<b><u>2,874,631</u></b>	<b><u>10,997,709</u></b>
<b>Fund Balance:</b>					
Reserved for:					
Prepaid expenses	5,499	-	-	742	6,241
Capital Projects	-	-	2,748,918	-	2,748,918
Debt service	-	-	-	144,331	144,331
Unreserved, reported in:					
General Fund	1,753,557	-	-	-	1,753,557
Special Revenue Funds	-	-	-	1,158,277	1,158,277
<b>Total Fund Balance</b>	<b><u>1,759,056</u></b>	<b><u>-</u></b>	<b><u>2,748,918</u></b>	<b><u>1,303,350</u></b>	<b><u>5,811,324</u></b>
<b>Total Liabilities and Fund Balance</b>	<b><u>\$ 5,603,528</u></b>	<b><u>\$ 2,267,408</u></b>	<b><u>\$ 4,760,116</u></b>	<b><u>\$ 4,177,981</u></b>	<b><u>\$ 16,809,033</u></b>

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, 2009

<b>Total Fund Balance - Governmental Funds</b>	<b>\$ 5,811,324</b>
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.	36,774,931
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.	1,183,046
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.	357,778
Net pension obligation is reflected in the statement of net assets but is not considered a use of available resources in the fund financial statements.	(175,040)
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 \$ (363,150)
	GO bonds/notes/leases (12,983,178)
	Accrued interest on bonds <u>(175,556)</u>
	<u>(13,521,884)</u>
<b>Total Net Assets - Governmental Activities</b>	<b><u>\$ 30,430,155</u></b>

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, 2009

	General Fund	Behavioral Health	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
Taxes	\$ 9,312,246	\$ -	\$ -	\$ 1,124,291	\$ 10,436,537
Licenses and permits	25,226	-	-	-	25,226
Fines and forfeits	156,557	-	-	25,259	181,816
Intergovernmental	1,604,560	4,832,027	3,948,124	8,532,265	18,916,976
Charges for services	1,559,539	-	-	1,061,932	2,621,471
Interest	46,068	12,248	2,236	19,832	80,384
Rental income	341,125	-	-	-	341,125
Donations	22,913	-	-	15,426	38,339
<b>Total revenues</b>	<b>13,068,234</b>	<b>4,844,275</b>	<b>3,950,360</b>	<b>10,779,005</b>	<b>32,641,874</b>
<b>Expenditures:</b>					
General government - administration	4,379,103	-	172,665	47,724	4,599,492
General government - judicial	2,642,732	-	-	702,502	3,345,234
Public safety:					
Corrections	2,622,136	-	-	-	2,622,136
EMA/911	422,556	-	-	376,974	799,530
Public works:					
Highways and bridges	-	-	-	253,830	253,830
Sanitation/solid waste	24,947	-	311,798	-	336,745
Airport	166,086	-	32,500	-	198,586
Human services:					
Child/youth services	-	-	-	1,764,465	1,764,465
Drug and alcohol	-	-	-	565,578	565,578
Mental health/retardation	-	4,859,207	-	-	4,859,207
Other human services	-	-	-	4,327,192	4,327,192
Culture and recreation:					
Parks and recreation	1,241,995	-	41,866	336,125	1,619,986
Libraries	-	-	-	354,870	354,870
Conservation and economic development:					
Conservation/development	96,517	-	-	245,516	342,033
Housing/community development	286,908	-	-	321,689	608,597
Economic development	1,025,421	-	3,577,195	-	4,602,616
Tourist promotion	11,514	-	-	140,188	151,702
Debt service:					
Debt interest	-	-	-	483,228	483,228
Debt principal payments	56,382	-	-	539,401	595,783
<b>Total expenditures</b>	<b>12,976,297</b>	<b>4,859,207</b>	<b>4,136,024</b>	<b>10,459,282</b>	<b>32,430,810</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>91,937</b>	<b>(14,932)</b>	<b>(185,664)</b>	<b>319,723</b>	<b>211,064</b>
<b>Other Financing Sources (Uses):</b>					
Transfers in	723,067	108,532	-	542,693	1,374,292
Other sources from sale of assets/ prior period reimbursement	52,397	-	-	9,405	61,802
Transfers out	(651,225)	(93,600)	-	(629,467)	(1,374,292)
Other uses	(101,500)	-	-	-	(101,500)
<b>Total other financing sources (uses)</b>	<b>22,739</b>	<b>14,932</b>	<b>-</b>	<b>(77,369)</b>	<b>(39,698)</b>
<b>Net Change in Fund Balance</b>	<b>114,676</b>	<b>-</b>	<b>(185,664)</b>	<b>242,354</b>	<b>171,366</b>
<b>Fund Balance:</b>					
Beginning of year	1,644,380	-	2,934,582	1,060,996	5,639,958
End of year	<b>\$ 1,759,056</b>	<b>\$ -</b>	<b>\$ 2,748,918</b>	<b>\$ 1,303,350</b>	<b>\$ 5,811,324</b>

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, 2009

**Net Change in Fund Balance - Governmental Funds** **\$ 171,366**

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

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

	Capital outlays	\$ 1,153,410	
	Less: Depreciation expense	<u>(1,087,327)</u>	66,083

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. 712,322

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. 595,783

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. (41,220)

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. 2,157

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	(15,088)	
	Gain (loss) on the sale of capital assets	<u>(81,396)</u>	(96,484)

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. 95,299

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. (32,900)

**Change in Net Assets of Governmental Activities** **\$ 1,472,406**

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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 9,191,148	\$ 9,191,148	\$ 9,312,246	\$ 121,098
Licenses and permits	20,700	20,700	25,226	4,526
Fines and forfeits	210,000	210,000	156,557	(53,443)
Intergovernmental	1,588,557	1,563,557	1,604,560	41,003
Charges for services	1,460,494	1,500,494	1,559,539	59,045
Interest	289,048	289,048	46,068	(242,980)
Rental income	332,038	332,038	341,125	9,087
Donations	3,000	3,000	22,913	19,913
<b>Total revenues</b>	<b>13,094,985</b>	<b>13,109,985</b>	<b>13,068,234</b>	<b>(41,751)</b>
<b>Expenditures:</b>				
General government - administration	5,667,102	4,733,702	4,379,103	354,599
General government - judicial	2,334,147	2,661,476	2,642,732	18,744
Public safety:				
Corrections	2,193,720	2,530,475	2,622,136	(91,661)
EMA/911	297,910	371,407	422,556	(51,149)
Public works:				
Sanitation/solid waste	23,000	23,000	24,947	(1,947)
Airport	239,236	253,539	166,086	87,453
Culture and recreation:				
Parks and recreation	1,193,578	1,220,690	1,241,995	(21,305)
Conservation and economic development:				
Conservation/development	116,473	129,747	96,517	33,230
Housing/community development	376,682	381,331	286,908	94,423
Economic development	1,069,889	1,127,657	1,025,421	102,236
Tourist promotion	12,613	14,326	11,514	2,812
Debt service:				
Debt principal payment	56,382	56,382	56,382	-
<b>Total expenditures</b>	<b>13,580,732</b>	<b>13,503,732</b>	<b>12,976,297</b>	<b>527,435</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(485,747)</b>	<b>(393,747)</b>	<b>91,937</b>	<b>485,684</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	421,716	452,716	723,067	270,351
Other sources from sale of assets/prior period reimbursement	308,097	185,097	52,397	(132,700)
Transfers out	(788,152)	(788,152)	(651,225)	136,927
Other uses	-	-	(101,500)	(101,500)
<b>Total other financing sources (uses)</b>	<b>(58,339)</b>	<b>(150,339)</b>	<b>22,739</b>	<b>173,078</b>
<b>Net Change in Fund Balance</b>	<b>\$ (544,086)</b>	<b>\$ (544,086)</b>	<b>\$ 114,676</b>	<b>\$ 658,762</b>

See accompanying notes to financial statements.

# COUNTY OF GREENE, PENNSYLVANIA

## STATEMENT OF FIDUCIARY NET ASSETS FIDUCIARY FUNDS

DECEMBER 31, 2009

	<u>Pension Trust Fund</u>	<u>Tax Claim Bureau</u>	<u>Escrow Accounts</u>	<u>Total</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 58,021	\$ 128,078	\$ 459,005	\$ 645,104
Investments	12,058,163	-	-	12,058,163
Due from other funds	32,495	-	-	32,495
Accounts receivable	65,724	-	-	65,724
<b>Total Assets</b>	<u>12,214,403</u>	<u>128,078</u>	<u>459,005</u>	<u>12,801,486</u>
<b>Liabilities</b>				
Due to other funds	-	-	115,615	115,615
Due to other governments	-	128,078	343,390	471,468
<b>Total Liabilities</b>	<u>-</u>	<u>128,078</u>	<u>459,005</u>	<u>587,083</u>
<b>Net Assets</b>				
<b>Net Assets Held in Trust for Pension Benefits</b>	<u>\$ 12,214,403</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,214,403</u>

See accompanying notes to financial statements.

# COUNTY OF GREENE, PENNSYLVANIA

## STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS FIDUCIARY FUNDS

YEAR ENDED DECEMBER 31, 2009

### **Additions:**

#### Contributions:

County	\$ 528,000
Plan member	480,864

Total contributions 1,008,864

#### Investment income:

Appreciation in fair value of investments	1,554,899
Interest and dividends	376,056

Total investment income 1,930,955

Total additions 2,939,819

### **Deductions:**

Pension benefits	189,417
Refund of contributions	255,712
Administrative expenses	105,875

Total deductions 551,004

**Change in Net Assets** 2,388,815

### **Net Assets Held in Trust for Pension Benefits:**

Beginning of year 9,825,588

End of year \$ 12,214,403

See accompanying notes to financial statements.

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

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### 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. 39, "*Determining Whether Certain Organizations Are Component Units*," 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
  - Greene County Housing Authority
  - Greene County Industrial Developments, Inc.
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# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

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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.

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,

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# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

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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 *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:

### 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:

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

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### 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.

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.

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# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

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### **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 (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

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# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

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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.

### **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, 2009, 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

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# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

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

<u>Fund</u>	<u>Due From</u>	<u>Due To</u>
Governmental - General	\$ 1,492,869	\$ 724,863
Governmental - Capital Projects	622,029	147,674
Governmental - Debt Service	-	112,029
Special Revenue - Human Services	24,107	140,016
Special Revenue - Children and Youth	79,834	159,928
Special Revenue - Child Support Enforcement	-	172,839
Special Revenue - Behavioral Health	23,224	242,891
Special Revenue - BHS D&A	32,758	45,083
Special Revenue - 911 and Hazmat	-	140,534
Special Revenue - Tourism	-	21,224
Special Revenue - Liquid Fuels	-	502
Special Revenue - Conservation District	37,105	30,412
Special Revenue - Clerk of Courts Automation	187	-
Special Revenue - Community Service	400	-
Special Revenue - Prothonotary Automation	500	-
Special Revenue - Affordable Housing Trust	-	17,504
Special Revenue - Records & Improvement - County	1,094	-
Special Revenue - Records & Improvement - R&R	1,641	-
Special Revenue - Probation DUI	-	995
Special Revenue - Probation Supervision	8,073	-
Special Revenue - Human Services Transportation	-	214,157
Special Revenue - Community Development	-	45,000
Special Revenue - Election Grant	-	25,050
Trust Agency - Pension Trust	32,495	-
Trust Agency - Escrow Accounts	-	115,615
	<u>\$ 2,356,316</u>	<u>\$ 2,356,316</u>

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

Individual funds transfers at December 31, 2009 were as follows:

<u>Fund</u>	<u>Due From</u>	<u>Due To</u>
Governmental - General	\$ 723,067	\$ 651,225
Special Revenue - Human Services	21,354	26,459
Special Revenue - Children and Youth	347,341	131,494
Special Revenue - Child Support Enforcement	130,434	65,998
Special Revenue - Behavioral Health	108,532	93,600
Special Revenue - BHS D&A	9,568	4,500
Special Revenue - Human Services Transportation	-	54,795
Special Revenue - 911 and Hazmat	5,996	180,027
Special Revenue - Tourism	-	2,434
Special Revenue - Liquid Fuels	-	11,204
Special Revenue - Law Library	28,000	-
Special Revenue - Community Development	-	45,000
Special Revenue - Probation Supervision	-	89,016
Special Revenue - Election Grant	-	18,540
	<u>\$ 1,374,292</u>	<u>\$ 1,374,292</u>

### 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.

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

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

Amount for potential sick day buy-backs non-retirement eligible	\$ 85,800
Amount for sick day buy-backs retirement eligible	67,350
Amount for severance pay	<u>210,000</u>
Total Compensated Absences Liability	<u>\$ 363,150</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.
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# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

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### **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.

#### 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**

GASB has issued Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*." This Statement will be effective for financial statement periods beginning after June 15, 2010 (the County's 2011 calendar year). The objective of this Statement is to 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. The current fund balance classifications of reserved, unreserved, and designated will be replaced with five new classifications, of nonspendable, restricted, committed, assigned, and unassigned. Management of the County will consider the impact these changes will have on its funds and fund balance classifications. Certain classifications are dependent on formal action by the Board prior to the end of the year of implementation.

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# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

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GASB has issued Statement No. 51, "*Accounting and Financial Reporting for Intangible Assets.*" This Statement will be effective for financial statement periods beginning after June 15, 2009 (the County's 2010 calendar year). The objective of this Statement is to establish accounting and financial reporting requirements for intangible assets to reduce inconsistencies, thereby enhancing the comparability of the accounting and financial reporting of such assets among state and local governments. Governments possess many different types of assets that may be considered intangible assets, including easements, water rights, timber rights, patents, trademarks, and computer software. This Statement requires that all intangible assets not specifically excluded by its scope provisions be classified as capital assets. Management of the County will consider the impact these changes will have on reporting capital assets, especially easements to determine whether implementation of this Standard is necessary.

### **Q. Subsequent Events**

Subsequent events have been evaluated through the Independent Auditor's Report date, which is the date the financial statements were available to be issued.

## **2. CASH, 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, 2009, \$1,291,624 of the County's \$9,672,710 bank balance was insured by the Federal Depository Insurance Corporation. The

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

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remaining bank balance of \$8,381,086 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 \$9,274,387 as of December 31, 2009 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 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, 2009, the bank balance of the investment in PLGIT is \$4,182. The carrying value of the investment in PLGIT of \$4,182 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 \$1,182,301 invested in certificates of deposits at local financial institutions. These accounts are recorded as an investment on the statement of net assets and the governmental funds balance sheet. As of December 31, 2009, these certificates of deposit were insured up to \$250,000 each 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, 2009, 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

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# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

and disbursements for these programs were \$4,124,934, and \$4,236,404, respectively, for the year ended December 31, 2009. The carrying amount of deposits for the row offices and other County offices was \$459,005 and the bank balance was \$562,205. The carrying amount of deposits for the tax claim office was \$128,078 and the bank balance was \$124,414. None of the bank balances were covered by federal depository insurance. The balance of \$686,619 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.

### Pension Trust Fund

The Pension Trust Funds' investments are held separately from those of other County Funds. Investments were consistent with those authorized. The Pension Trust Fund investments must be liquid or marketable. The County's investment policy expressly prohibits investments in high risk derivatives securities, options, selling short commodities, and letter stock.

As of December 31, 2009, the County had the following cash and investments in its Pension Trust Funds:

#### Investment Maturities (In Years) from December 31, 2009

Cash or Investment Type	Fair Market Value	Less than 1 year	1-5 Years	6 -10 Years	11 - 15 Years	16 or more Years
U.S. Treasuries	\$ 867,708	\$ -	\$ 816,641	\$ 51,067	\$ -	\$ -
U.S. Government Agency Obligations	619,855	-	126,399	456,119	-	37,337
U.S. Government CMO/POOL	412,953	-	214,528	-	37,955	160,470
Municipal Bonds and Notes	307,423	50,160	-	107,263	-	150,000
Corporate Bonds	2,646,383	314,090	1,202,693	839,920	-	289,680
Euroclear Bonds and Notes	101,773	-	101,773	-	-	-
Corporate CMO's and Remics	141,071	-	-	-	-	141,071
<b>Total debt securities</b>	<b>5,097,166</b>	<b>\$ 364,250</b>	<b>\$ 2,462,034</b>	<b>\$ 1,454,369</b>	<b>\$ 37,955</b>	<b>\$ 778,558</b>
Cash and cash equivalents	58,021					
Money market accounts	528,691					
Common stock equities	6,432,306					
<b>Total cash, cash equivalents, and other investments</b>	<b>7,019,018</b>					
<b>Total cash, cash equivalents, and investments reported on statement of fiduciary net assets</b>	<b>\$ 12,116,184</b>					

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

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, 2009, the Pension Trust Funds' investments in fixed income bonds have received the following ratings from Moody's:

### 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	15.39%
Governmental Bonds	AA3	0.42%
Governmental Bonds	VMG1	1.25%
Governmental Bonds	NR	0.83%
Corporate Bonds	AAA	1.57%
Corporate Bonds	A1	5.20%
Corporate Bonds	A2	4.95%
Corporate Bonds	A3	0.83%
Corporate Bonds	AA2	1.46%
Corporate Bonds	BAA1	2.79%
Corporate Bonds	BAA2	2.71%
Corporate Bonds	BAA3	2.08%
Corporate Bonds	WR	1.25%
Governmental & Corporate Bonds	Unrated	59.27%
		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, 2009, the County's entire pension investment balance of \$12,058,163 (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, 2009, the County had 7.16% of pension funds invested in U.S. Treasury Notes.

*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, 2009

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### 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. The assessed value, upon which the 2009 levy was based, was \$1,543,541,090. The tax rate to finance General Government Services other than the payment of principal and interest on long-term debt for the year ended December 31, 2009, was 5.77 mills per \$1,000. The tax rate to finance the payment of principal and interest on long-term debt for the year ended December 31, 2009 was 0.59 mills per \$1,000. The tax rate related to library services for the year ended December 31, 2009 was 0.06 mills per \$1,000.

### 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:

Year Tax is Levied	Amount of Unpaid Tax	Percentage of Tax Believed to be Uncollectible	Taxes Receivable Net of Allowance for Uncollectible
1943-2004	\$ 143,507	20.0%	\$ 114,805
2005-2006	43,346	1.0%	42,913
2007-2008	330,257	0.3%	329,267
2009	696,061	0.0%	696,061
	<u>\$ 1,213,171</u>		<u>\$ 1,183,046</u>

### 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.

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# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

### 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 2009.

	Balance at January 1, 2009	Additions	Deletions	Balance at December 31, 2009
<b>Governmental Activities:</b>				
Fixed assets not being depreciated:				
Land	\$ 2,444,785	\$ -	\$ -	\$ 2,444,785
Construction in progress	3,603,257	631,866	3,465,685	769,438
<b>Total fixed assets not being depreciated</b>	<b>6,048,042</b>	<b>631,866</b>	<b>3,465,685</b>	<b>3,214,223</b>
Fixed assets being depreciated:				
Buildings and improvements	15,940,442	935,110	-	16,875,552
Vehicles	2,056,941	322,751	384,346	1,995,346
Furniture and equipment	2,823,650	140,825	-	2,964,475
<b>Total fixed assets being depreciated</b>	<b>20,821,033</b>	<b>1,398,686</b>	<b>384,346</b>	<b>21,835,373</b>
Less accumulated depreciation for:				
Buildings and improvements	4,223,962	383,447	-	4,607,409
Vehicles	943,179	153,395	292,262	804,312
Furniture and equipment	1,378,591	272,001	-	1,650,592
<b>Total accumulated depreciation</b>	<b>6,545,732</b>	<b>808,843</b>	<b>292,262</b>	<b>7,062,313</b>
<b>Total fixed assets being depreciated, net of accumulated depreciation</b>	<b>14,275,301</b>	<b>589,843</b>	<b>92,084</b>	<b>14,773,060</b>
Infrastructure assets	18,319,846	2,588,542	-	20,908,388
Less accumulated depreciation	1,842,256	278,484	-	2,120,740
<b>Infrastructure assets, net of accumulated depreciation</b>	<b>16,477,590</b>	<b>2,310,058</b>	<b>-</b>	<b>18,787,648</b>
<b>Governmental assets fixed assets, net</b>	<b>\$ 36,800,933</b>	<b>\$ 3,531,767</b>	<b>\$ 3,557,769</b>	<b>\$ 36,774,931</b>

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

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

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<u>Governmental Activities:</u>	
General government	\$ 214,429
Public safety	144,683
Public works	324,259
Human services	108,828
Culture and recreation	158,504
Unallocated depreciation	<u>136,624</u>
Total depreciation expense - governmental activities	<u>\$ 1,087,327</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:

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

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

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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 4.5% 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, 5.0% through December 31, 1997, and 5.5% through December 31, 2008. The rate became 4.5% starting January 1, 2009.

Employer contributions for funding of normal costs of \$445,695, or 5.138% 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 \$528,000 in 2009.

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

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

**Prior Year Annual Pension Cost and Net Pension Obligation**

	2005	2006	2007	2008	2009
Annual Required Contribution ARC	\$ 390,418	\$ 426,300	\$ 447,615	\$ 424,472	\$ 445,695
Interest on NPO	26,197	24,969	21,692	20,395	20,275
Adjustment of the ARC	<u>(42,986)</u>	<u>(40,971)</u>	<u>(35,593)</u>	<u>(33,466)</u>	<u>(33,269)</u>
Annual Pension Cost APC	373,629	410,298	433,714	411,401	432,701
Contributions Made	<u>390,000</u>	<u>454,000</u>	<u>451,000</u>	<u>413,000</u>	<u>528,000</u>
Change in NPO	(16,371)	(43,702)	(17,286)	(1,599)	(95,299)
NPO Beginning of Year	<u>349,297</u>	<u>332,926</u>	<u>289,224</u>	<u>271,938</u>	<u>270,339</u>
NPO End of Year	<u>\$ 332,926</u>	<u>\$ 289,224</u>	<u>\$ 271,938</u>	<u>\$ 270,339</u>	<u>\$ 175,040</u>

Accounting Information

A. Years Expected Average Future Service (for use in calculating the ARC adjustment in the 2009 annual pension costs) - 13 years.

B. Annual pension costs for the year beginning January 1, 2009:

Annual Required Contribution	\$	445,695
Interest on NPO		20,275
Adjustment to the ARC		<u>(33,269)</u>
Annual pension cost	\$	<u>432,701</u>

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.

Effective for the January 1, 2010 valuation, the actuarial cost method was changed to the Entry Age Normal Cost Method. The actuarial assumptions remain the same as used in the January 1, 2008

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

valuation. The initial unfunded actuarial accrued liability has been established as of January 1, 2010, the first adoption by the Plan of the entry age normal actuarial cost method.

### Trend Information

<u>Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation (Asset)</u>
12/31/2007	\$ 433,714	104.0%	\$ 271,938
12/31/2008	411,401	100.4%	270,339
12/31/2009	432,701	122.0%	175,040

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

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

### 9. LONG-TERM DEBT OBLIGATIONS

The changes in long-term obligations payable during the year ended December 31, 2009, are as follows.

	At December 31, 2008	Issuances	Repayments	At December 31, 2009	Due Within One Year
G. O. Refunding 2003	\$ 840,000	\$ -	\$ 415,000	\$ 425,000	\$ 425,000
G. O. Bond 2006	5,255,000	-	5,000	5,250,000	5,000
G. O. Bond 2008	7,215,000	-	115,000	7,100,000	115,000
Note Payable	11,380	-	4,401	6,979	4,627
Capital Leases	257,581	-	56,382	201,199	58,173
<b>Total</b>	<b>\$ 13,578,961</b>	<b>\$ -</b>	<b>\$ 595,783</b>	<b>\$ 12,983,178</b>	<b>\$ 607,800</b>

The costs associated with the issuance of bonds are to be amortized over the life of related debt. At December 31, 2009, \$357,778 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, 2009, 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:

Year Ending December 31,	Principal Amount	Interest Amount	Total
2010	\$ 425,000	\$ 6,375	\$ 431,375

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, 2009

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<u>Year Ending December 31,</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total</u>
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	5,000	223,018	228,018
2015-2019	25,000	1,112,045	1,137,045
2020-2024	2,860,000	906,856	3,766,856
2025-2027	2,340,000	129,216	2,469,216
Total	<u>\$ 5,250,000</u>	<u>\$ 3,265,166</u>	<u>\$ 8,515,166</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%.

<u>Year Ending December 31,</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total</u>
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	610,000	177,560	787,560
2015-2019	3,385,000	560,536	3,945,536
2020-2021	1,265,000	44,369	1,309,369
Total	<u>\$ 7,100,000</u>	<u>\$ 1,659,298</u>	<u>\$ 8,759,298</u>

### 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>
2010	\$ 4,627	\$ 255	\$ 4,882
2011	2,352	92	2,444
Total	<u>\$ 6,979</u>	<u>\$ 347</u>	<u>\$ 7,326</u>

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# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

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

Year Ending December 31,	Principal Amount	Interest Amount	Total
2010	\$ 549,627	\$ 468,661	\$ 1,018,288
2011	567,352	453,085	1,020,437
2012	580,000	436,757	1,016,757
2013	595,000	419,083	1,014,083
2014	615,000	400,578	1,015,578
2015-2019	3,410,000	1,672,581	5,082,581
2020-2024	4,125,000	951,225	5,076,225
2025-2027	2,340,000	129,216	2,469,216
Total	<u>\$ 12,781,979</u>	<u>\$ 4,931,186</u>	<u>\$ 17,713,165</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:

Year Ending December 31,	Principal Amount	Interest Amount	Total
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	<u>\$ 201,199</u>	<u>\$ 10,945</u>	<u>\$ 212,144</u>

## 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 1, 2009 for a total of \$4,900,000, with an interest rate of 2.9%, and subsequently paid off the balance by December 31, 2009.

	Beginning Balance	Draws	Repayments	Ending Balance
Tax Anticipation Note	<u>\$ -</u>	<u>\$ 4,900,000</u>	<u>\$ 4,900,000</u>	<u>\$ -</u>

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

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The County maintains a line of credit with a local bank in the amount of \$500,000. This line can be drawn upon as needed and carries an interest rate of 1.90% at December 31, 2009. At December 31, 2009, there was no outstanding balance.

### 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.

#### 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. During 2002 to 2008, 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 2009, the County did not make any payments relating to this bond. Under the above-referenced Guarantee Agreement, the County is obligated to make such payment and will continue to do so, as needed. At December 31, 2009, the outstanding balance of the bond is \$450,000.

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.

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

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- 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.

### COMPONENT UNIT:

#### GREENE COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY

### 1. REPORTING ENTITY

The Greene County Industrial Development Authority (the Authority) is a body, corporate and politic, created pursuant to an ordinance of Greene County, Pennsylvania (County), under an Act of the General Assembly of the Commonwealth approved May 2, 1945, P.L. 382, as amended and supplemented, known as the Municipality Authorities Act of 1945 (the Act). The Authority was formed in 1962 and its term of existence currently extends to 2052. The Authority is authorized for the purpose of financing industrial development projects in the County. These projects are generally operated and implemented by private companies in conjunction with either long-term lease or long-term note obligations to the Authority. Additionally, the Authority has administered a variety of grant funded projects to assist with development projects in the County and a revolving loan fund to assist with small business financing. The governing body of the Authority is a Board of Directors (Board) consisting of five members appointed by County Commissioners.

For purposes of defining the scope of the financial reporting entity, the Authority is considered a component unit of the County. Such determination is consistent with the County's exercise of "oversight responsibility" as set forth in Statement Number 14 of the Governmental Accounting Standards Board, *"The Financial Reporting Entity."* Specific criteria evaluated in determining the extent of oversight responsibility include financial interdependency, selection of governing body, designation of management, ability to significantly influence operations, and accountability for fiscal matters. The accompanying statements represent discrete component unit financial statements of the Authority to satisfy the reporting requirements of the Municipality Authorities Act.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Basis of Presentation and Accounting

The Authority's financial statements are presented on the full accrual basis in accordance with U.S. generally accepted accounting principles. The Authority applies all Governmental Accounting Standards Board (GASB) pronouncements as well as Financial Accounting Standards Board (FASB)

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# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

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statements and interpretations, and the Accounting Principles Board (APB) of the Committee of Accounting Procedure issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. The Authority has not adopted the provisions of FASB Statement Number 71, "*Accounting for the Effects of Certain Types of Regulations.*"

All activities of the Authority are accounted for within a single proprietary (enterprise) fund. Proprietary funds are used to account for operations that are (1) financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The accounting and financial reporting treatment applied to the Authority is determined by its measurement focus. The transactions of the Authority are accounted for based upon a flow of economic resources measurement focus. Accordingly, all assets and all liabilities associated with operations are included on the statement of net assets. Net assets (i.e., total assets net of total liabilities) are segregated into invested in capital assets, net of related debt; restricted for capital activity and debt service; and unrestricted elements.

### Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the statement of net assets date, and reported amounts of revenues and expenses during the reporting period. Estimates are used to determine depreciation expense, the allowance for doubtful accounts, and certain claims and judgment liabilities, among other accounts. Actual results may differ from those estimates.

### Budgetary Accounting

The Authority adopts flexible annual operating budgets and capital budgets, as needed for planned projects. Budgets are adopted on a basis consistent with U.S. generally accepted accounting principles. The current operating budget details the Authority's plans to earn and expend funds from charges incurred for operation, maintenance, certain interest and general functions, and other charges for the year. The capital budget details the plan to receive and expend cash basis capital contribution fees, special assessments, grants, borrowings, and certain revenues for development projects.

All unexpended and unencumbered appropriations in the operating budget lapse at the end of the year. No appropriation for a development project in the capital budget lapses until the purpose for which the funds were appropriated has been accomplished or abandoned.

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# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

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Management submits a proposed budget to the Authority's Board prior to the November board meeting. A budget is adopted by resolution prior to January 1.

### Notes Receivable Revolving Loans

The Authority provides loans to small businesses through a revolving loan fund. All loans require monthly payments. The Authority recognizes uncollectible accounts at the time they are deemed to be uncollectible. Although the Authority has policies requiring certain collateral and/or guarantees related to these loans, the nature of these start-up businesses sometimes results in uncollectible balances.

### Property, Plant, and Equipment

Property, plant, and equipment are carried at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the asset. Land is not depreciated.

Office furniture and equipment 5-10 years

The cost of maintenance and repairs is charged to operations as incurred, significant renewals and betterments are capitalized. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts. At time of disposal, if the assets retired are not fully depreciated, the Authority recognizes the gain or loss on disposal in income for the period. All equipment is currently fully depreciated.

### Compensated Absences and Pension Obligations

The Authority currently has no employees. All administrative services are purchased from the County. Thus, the Authority currently has no liability for compensated absences or pension obligations.

### Statement of Cash Flows

For the purpose of the statement of cash flows, the Authority considers all highly liquid debt instruments as cash and cash equivalents. Cash paid for interest during the current year was \$210,164.

## **3. CASH AND CASH EQUIVALENTS**

All cash and cash equivalents at December 31, 2009, are held in interest-bearing checking accounts at local banks.

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

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### Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. As of December 31, 2009, \$452,178 of the Authority's bank balance of \$843,854 was exposed to custodial credit risk as a result of exceeding FDIC coverage.

However, state law requires that all deposits in financial institutions in excess of federal insurance limits be fully collateralized by obligations of the United States, the Commonwealth of Pennsylvania, or any political subdivision of the Commonwealth. Pennsylvania Act 72 of 1971, as amended, permits banking institutions to satisfy this collateralization requirement by pooling securities pledged as collateral for public funds on deposit.

### **4. NOTES RECEIVABLE REVOLVING LOANS**

In order to assist small businesses who have been unable to obtain other financing for new and expanded operations, the Authority offers a revolving loan program. This program originated with grant funds from the U.S. Department of Agriculture's Rural Development Mission Area Program. These federal funds were drawn down by the Authority and then loaned to eligible small businesses in the County for economic development purposes. The repayment to the Authority of principal and interest is deposited into a separate revolving loan bank account and may then be utilized for additional loans to other qualified businesses. A total of fifteen loans remain on the Authority's records, bearing interest at rates between 4.00% and 8.50%. The balances of revolving loans receivable as of December 31, 2009, were as follows:

Notes receivable	\$ 258,406
Less: reserve for uncollectable	<u>(122,251)</u>
Net amount collectable	136,155
Less: current portion	<u>(22,501)</u>
Noncurrent portion	<u>\$ 113,654</u>

### **5. DEFERRED GRANT RECEIVABLE (GRANT RECEIVABLE)**

In the Authority's continuing efforts to assist with development within the County, the Authority has successfully obtained a variety of grants. In some cases, these grant funds are received in a lump sum before costs are incurred, while other grants funds are received after reimbursable costs have been incurred. Regardless of when funds are received, these grants are recognized as revenue at the time allowable costs are incurred. As a result, at December 31, 2009, the Authority had deferred revenue, grant funds received in excess of allowable costs incurred on some grants and grants receivable, allowable costs incurred in excess of grants received on other grants. During 2009, the following grant programs were active:

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# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

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### A. Redevelopment Assistance - Evergreene

The Pennsylvania Office of the Budget awarded the Authority a Redevelopment Assistance Grant in the amount of \$2,500,000 for the period December 22, 2005 through November 30, 2011, to assist with the continuing development of the Evergreene Technology Park. This program remains in progress.

### B. Local Government Municipal Resource Development - Evergreene

The Pennsylvania Department of Community and Economic Development awarded the Authority a Local Government Municipal Resource Development Grant in the amount of \$200,000 for the period July 1, 2005 through June 30, 2009, to assist in the development of a multi-tenant facility at the Evergreene Technology Park. This program was completed and closed out during 2009.

### C. Local Government Municipal Resource Development - Mather

The Pennsylvania Department of Community and Economic Development awarded the Authority a Local Government Municipal Resource Development Grant in the amount of \$250,000 for the period July 1, 2006 through June 30, 2011, to assist in the continuing reclamation of the Mather Gob Pile. This program remains in progress.

### D. Local Government Municipal Resource Development - Mather

The Pennsylvania Department of Community and Economic Development awarded the Authority a Local Government Municipal Resource Development Grant in the amount of \$250,000 for the period July 1, 2007 through June 30, 2010, to assist in the continuing reclamation of the Mather Gob Pile. Funds have been received for this project, but no costs have yet been incurred.

### E. Business in our Sites - Evergreene

The Pennsylvania Community Financing Authority awarded the Authority a Business In Our Sites Grant in the amount of \$2,700,000 for the period January 19, 2005 through June 30, 2011, to assist in the continuing development of the Evergreene Technology Park. This program remains in progress.

### F. Infrastructure and Facility Improvement Program – Waynesburg Crossing

The Pennsylvania Department of Community and Economic Development awarded the Authority an Infrastructure and Facility Improvement Program Grant in the amount of \$5,000,000 in annual increments of \$500,000 for the period January 1, 2008 through December 31, 2017, to assist in the debt service related to the development of Washington Crossing retail site. This program remains in progress but had no activity during 2009. See Note 7 regarding subsequent events.

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# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

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### G. Safe Water Mather

The Pennsylvania Department of Environmental Protection awarded the Authority a Safe Water Grant in the amount of \$250,000 for the period July 1, 2006 through June 30, 2011, to assist in the continuing reclamation of the Mather Gob Pile. This program remains in progress.

### H. County Conservation – Mather

The Greene County Conservation District sub-contracted with the Authority in administering a \$25,000 grant to assist in the continuing reclamation of the Mather Gob Pile. This program remains in progress.

### I. Business Retention and Expansion

The Authority is a subrecipient under the Business Retention and Expansion Program administered by the Southwestern Pennsylvania Corporation. Services are provided by Waynesburg University. This program is normally funded annually and remains in progress.

### J. Local Economic Development Assistance

The Pennsylvania Department of Community and Economic Development awarded the Authority a Local Economic Development Assistance Grant in the amount of \$23,785 for the period July 1, 2009 through June 30, 2010, to assist with administrative expenses of the Authority. This program is normally funded annually and remains in progress.

Grant activity for the year ended December 31, 2009, was as follows:

Beginning deferred revenue (grant receivable)	\$ 63,986
Prior period adjustment	<u>106,708</u>
Adjusted beginning deferred revenue (grant receivable)	<u>170,694</u>
Grant funds received	666,395
Grant funds returned	(5,395)
Grant expenses incurred	<u>(688,923)</u>
Ending deferred revenue (grant receivable)	<u>\$ 142,771</u>

## **6. LINE OF CREDIT PAYABLE**

The Authority has entered into a line-of-credit arrangement with a local bank in the amount of \$2,500,000 to be used to pay certain grant related expenses pending reimbursement from grantors. The balance payable on this line of credit at December 31, 2009, was \$162,836 and carried an interest rate of 4.54% and a maturity date of July 19, 2010.

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# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

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### 7. BONDS PAYABLE AND RELATED NOTES RECEIVABLE

In order to assist with the financing of larger development projects in the County, the Authority has issued bonds. These obligations are then offset by long-term notes receivable between the Authority and the entity utilizing the bond proceeds. The notes receivable are structured with debt service requirements identical to those of the related bonds, and payments by those entities go directly to the bond trustee to pay the bond debt service. The following bond issues are outstanding at December 31, 2009:

#### Health Care Facility First Mortgage Revenue Bonds – Rolling Meadows – Greene Care, Inc.

Pursuant to a Trust Indenture dated January 1, 1995, 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 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 9, 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, Rolling Meadows received the consent of a majority of the bondholders for a two year Forbearance Agreement in June 2005. 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 \$550,000 are in default from the years 2006 - \$120,000, 2007 - \$130,000, 2008 - \$145,000, and 2009 - \$155,000, and interest payments are in default from the years 2006 - \$547,475, 2007 - \$536,975, 2008 - \$525,600, and 2009 - \$512,550.

#### Pollution Control Revenue Bonds – Monongahela Power

Pursuant to a Trust Indenture dated February 1, 1977, Pollution Control Revenue Bonds were issued to fund the Hatfield Ferry Project in the principal amount of \$27,495,000. In conjunction with this

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# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

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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.

### Multi-option Adjustable Rate Industrial Development Revenue Bonds – CWS Company

Pursuant to a Trust Indenture dated September 1, 1999, the Authority financed the construction of the CWS Company's manufacturing facility to be located in Greene County, by the issuance of \$2,000,000 Multi-option Adjustable Rate Industrial Development Revenue Bonds, Series of 1999, and an associated note receivable from CWS Company. This bond issue bears an adjustable rate of interest which is payable on the first day of each month for the life of the bonds. Principal payments are due annually on the first business day of September with the final payment due in 2014.

### Guarantee Revenue Bonds – Meadow Ridge Industrial Park

Pursuant to a Trust Indenture dated December 1, 1997, the Authority issued Guaranteed Revenue Bonds, Series of 1997, in the principal amount of \$850,000. The proceeds were used to construct certain public infrastructure improvements in the Meadow Ridge Business Park located in Mt. Morris, Perry Township. 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 bonds bear interest at rates ranging from 5.2% to 5.55%, and redeemed beginning in 2002 until final maturity in 2017. Unlike the other three bond issues, there is no note receivable related to this bond issue.

During 2010, the Authority and County utilized Meadow Ridge sale proceeds of \$185,472.46 and County funds of \$35,842.96 to call for redemption of \$220,000 in bonds due to mature in 2012.

Bond retirement activity during 2009 was as follows:

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

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<u>Bond Issue</u>	<u>Beginning</u>	<u>Retired</u>	<u>Ending</u>
Rolling Meadows	\$ 6,090,000	\$ -	\$ 6,090,000
Monongahela Power	3,000,000	-	3,000,000
CWS Company	<u>950,000</u>	<u>140,000</u>	<u>810,000</u>
Total collateralized with note receivable	10,040,000	140,000	9,900,000
Meadow Ridge	<u>450,000</u>	-	<u>450,000</u>
	<u>\$ 10,490,000</u>	<u>\$ 140,000</u>	<u>\$ 10,350,000</u>

Scheduled debt service requirements on bonds payable are as follows:

<u>Years Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 320,000	\$ 697,352	\$ 1,017,352
2011	340,000	677,774	1,017,774
2012	3,575,000	580,205	4,155,205
2013	390,000	469,998	859,998
2014	420,000	445,358	865,358
2015-2019	1,785,000	1,818,048	3,603,048
2020-2024	2,360,000	947,700	3,307,700
2025-2029	610,000	54,900	664,900
Amount in default	<u>550,000</u>	<u>2,122,600</u>	<u>2,672,600</u>
	<u>\$ 10,350,000</u>	<u>\$ 7,813,935</u>	<u>\$ 18,163,935</u>

## 8. COMMITMENTS AND CONTINGENCIES

### Grants Programs

The Authority participates in both state and federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. The Authority is potentially liable for any expenditure which may be disallowed pursuant to the terms of these grant programs. Management is not aware of any material items of noncompliance which would result in the disallowance of program expenditures.

### Litigation

In the normal course of operations, the Authority may be involved in various civil disputes. Management is not aware of any litigation that would have a material effect on the Authority's financial position.

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

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### 9. SUBSEQUENT EVENT

#### IFIP Grant Status

The Authority entered into a contract with the Commonwealth of Pennsylvania, Department of Community & Economic Development (DCED) under the Infrastructure and Facilities Improvement Program (IFIP) for the Waynesburg Crossing Project (Project) being developed by McHolmeWaynesburg, LLC (McHolme). The Authority applied to DCED for IFIP funds at the request of McHolme, and after receiving a commitment letter from DCED and entering into the agreement with DCED, entered into an agreement regarding the IFIP grant with McHolme on July 18, 2008. The IFIP agreement between the Authority and DCED provides for an annual disbursement to the Authority not to exceed \$500,000 based on the debt service paid by McHolme to its mortgage lender for the Project during the ten-year term of the agreement. Under its agreement with McHolme, the Authority prepares and submits to DCED a request for an IFIP grant disbursement for each year, based on information provided to it by McHolme. As long as McHolme is not in default under its agreement with the Authority, and to the extent that the Authority receives the proceeds of the IFIP grant and is permitted by its IFIP agreement with DCED to do so, the Authority is to distribute the IFIP installments to McHolme. In early 2010, the Authority applied to DCED for an IFIP disbursement based on the 2009 debt service information McHolme provided to it, and later received a disbursement from DCED in the amount of \$435,489.58.

Prior to distributing those funds to McHolme, the Authority was notified by the County that McHolme was in default under an agreement between McHolme and the County. At about the same time, the Authority was notified by an attorney who purportedly represented McHolme that McHolme had ceased doing business in early May 2010. Thereafter, the Authority received a request from DCED that it return the IFIP funds it was holding on the basis that McHolme had breached a condition of the IFIP agreement by not continuing to occupy and develop the Project. It also received correspondence from counsel for McHolme's mortgage lender, PNC Bank, asserting that it had the right to the IFIP disbursement because of McHolme's default under its mortgage, and a letter from McHolme's counsel consenting to the disbursement of those funds to PNC Bank. Because of the competing claims for the IFIP funds, the Authority has not disbursed those funds to anyone.

DCED recently notified the Authority that it intends to file suit against the Authority claiming that it is entitled to a return of the funds. The Authority has notified counsel for DCED, McHolme, and PNC Bank that when DCED does file that suit, it will file an interpleader and pay those funds into court. The court will then decide whether DCED or PNC Bank is entitled to the funds.

**Required Supplementary  
Information**

# COUNTY OF GREENE, PENNSYLVANIA

## SCHEDULE OF CONTRIBUTIONS FROM EMPLOYERS AND OTHER CONTRIBUTING ENTITIES - EMPLOYEES RETIREMENT FUND

<u>Annual Calendar Year</u>	<u>Annual Required Contributions</u>	<u>Percentage Contributed</u>
2004	\$ 371,827	100%
2005	390,418	100%
2006	426,300	106%
2007	447,615	101%
2008	424,472	97%
2009	445,695	118%

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 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, 2009

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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

Effective for the January 1, 2010 valuation, the actuarial cost method was changed to the Entry Age Normal Cost Method. The actuarial assumptions remain the same as used in the January 1, 2008 valuation. The initial unfunded actuarial accrued liability has been established as of January 1, 2010, the first adoption by the Plan of the entry age normal actuarial cost method.

## **Additional Information**

# COUNTY OF GREENE, PENNSYLVANIA

## COMBINING BALANCE SHEET OTHER GOVERNMENTAL FUNDS

DECEMBER 31, 2009

	Special Revenue Funds									
	Law Library	Slater Poor	Election Grant	DA Grant	Affordable Housing Trust	Probation Supervision	Probation DUI	Community Service	Clerk of Courts Automation	Prothonotary Automation
<b>Assets</b>										
Cash and cash equivalents	\$ 2,432	\$ 2,019	\$ 4,116	\$ -	\$ 94,064	\$ 22,525	\$ 18,944	\$ 21,357	\$ 13,729	\$ 13,596
Investments	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	8,073	-	400	187	500
Due from other governments	-	-	18,405	-	-	-	-	-	-	-
Taxes receivable	-	-	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	2,150	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 2,432</b>	<b>\$ 2,019</b>	<b>\$ 22,521</b>	<b>\$ -</b>	<b>\$ 96,214</b>	<b>\$ 30,598</b>	<b>\$ 18,944</b>	<b>\$ 21,757</b>	<b>\$ 13,916</b>	<b>\$ 14,096</b>
<b>Liabilities and Fund Balance</b>										
<b>Liabilities:</b>										
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	25,050	-	17,504	-	995	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>25,050</b>	<b>-</b>	<b>17,504</b>	<b>-</b>	<b>995</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance:</b>										
Reserved for:										
Prepaid expenses	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	(2,529)	-	-	-	-	-	-	-
Unreserved fund balance	2,432	2,019	-	-	78,710	30,598	17,949	21,757	13,916	14,096
<b>Total Fund Balance</b>	<b>2,432</b>	<b>2,019</b>	<b>(2,529)</b>	<b>-</b>	<b>78,710</b>	<b>30,598</b>	<b>17,949</b>	<b>21,757</b>	<b>13,916</b>	<b>14,096</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,432</b>	<b>\$ 2,019</b>	<b>\$ 22,521</b>	<b>\$ -</b>	<b>\$ 96,214</b>	<b>\$ 30,598</b>	<b>\$ 18,944</b>	<b>\$ 21,757</b>	<b>\$ 13,916</b>	<b>\$ 14,096</b>

(Continued)

# COUNTY OF GREENE, PENNSYLVANIA

## COMBINING BALANCE SHEET OTHER GOVERNMENTAL FUNDS

DECEMBER 31, 2009  
(Continued)

	Special Revenue Funds									
	Adoption Counseling	RI Fund County	RI Fund R&R	Conservation District	Community Development	Child Support Enforcement	911 and Hazmat	Liquid Fuels	Tourism	Library System
<b>Assets</b>										
Cash and cash equivalents	\$ 805	\$ 42,282	\$ 19,997	\$ 330,593	\$ 32,281	\$ 12,409	\$ 214,974	\$ 209,847	\$ 83,366	\$ 227,289
Investments	-	-	-	-	-	-	-	-	-	10,000
Due from other funds	-	1,094	1,641	37,105	-	-	-	-	-	-
Due from other governments	-	-	-	38,481	32,928	160,382	-	20,381	-	-
Taxes receivable	-	-	-	-	-	-	-	-	13,527	3,314
Accounts receivable	-	-	-	-	-	48	27,361	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 805</b>	<b>\$ 43,376</b>	<b>\$ 21,638</b>	<b>\$ 406,179</b>	<b>\$ 65,209</b>	<b>\$ 172,839</b>	<b>\$ 242,335</b>	<b>\$ 230,228</b>	<b>\$ 96,893</b>	<b>\$ 240,603</b>
<b>Liabilities and Fund Balance</b>										
<b>Liabilities:</b>										
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,693	\$ -	\$ 2,253
Due to other funds	-	-	-	30,412	45,000	172,839	140,534	502	21,224	-
Deferred revenue	-	-	-	2,027	20,209	-	81,721	-	10	177,698
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,439</b>	<b>65,209</b>	<b>172,839</b>	<b>222,255</b>	<b>29,195</b>	<b>21,234</b>	<b>179,951</b>
<b>Fund Balance:</b>										
Reserved for:										
Prepaid expenses	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Unreserved fund balance	805	43,376	21,638	373,740	-	-	20,080	201,033	75,659	60,652
<b>Total Fund Balance</b>	<b>805</b>	<b>43,376</b>	<b>21,638</b>	<b>373,740</b>	<b>-</b>	<b>-</b>	<b>20,080</b>	<b>201,033</b>	<b>75,659</b>	<b>60,652</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 805</b>	<b>\$ 43,376</b>	<b>\$ 21,638</b>	<b>\$ 406,179</b>	<b>\$ 65,209</b>	<b>\$ 172,839</b>	<b>\$ 242,335</b>	<b>\$ 230,228</b>	<b>\$ 96,893</b>	<b>\$ 240,603</b>

(Continued)

# COUNTY OF GREENE, PENNSYLVANIA

## COMBINING BALANCE SHEET OTHER GOVERNMENTAL FUNDS

DECEMBER 31, 2009  
(Continued)

	Special Revenue Funds						Debt Service	Total Other Governmental Funds
	Children and Youth	Human Services Transportation	Fair Board	BHS D&A	Human Services	Coroner		
<b>Assets</b>								
Cash and cash equivalents	\$ 24,301	\$ 457,768	\$ 107,520	\$ 299,899	\$ 279,962	\$ 9,538	\$ 239,940	\$ 2,785,553
Investments	-	-	45,874	-	-	-	-	55,874
Due from other funds	79,834	-	-	32,758	24,107	-	-	185,699
Due from other governments	290,034	287,258	-	57,164	144,297	-	-	1,049,330
Taxes receivable	-	-	-	-	-	-	18,949	35,790
Accounts receivable	2,853	9,926	16,915	4,053	1,687	-	-	64,993
Other assets	-	-	742	-	-	-	-	742
<b>Total Assets</b>	<b>\$ 397,022</b>	<b>\$ 754,952</b>	<b>\$ 171,051</b>	<b>\$ 393,874</b>	<b>\$ 450,053</b>	<b>\$ 9,538</b>	<b>\$ 258,889</b>	<b>\$ 4,177,981</b>
<b>Liabilities and Fund Balance</b>								
<b>Liabilities:</b>								
Accounts payable	\$ 213,946	\$ 33,080	\$ -	\$ 33,947	\$ 249,724	\$ -	\$ -	\$ 561,643
Due to other funds	159,928	214,157	-	45,083	140,016	-	112,029	1,125,273
Deferred revenue	23,148	507,715	30	314,844	60,313	-	-	1,187,715
<b>Total Liabilities</b>	<b>397,022</b>	<b>754,952</b>	<b>30</b>	<b>393,874</b>	<b>450,053</b>	<b>-</b>	<b>112,029</b>	<b>2,874,631</b>
<b>Fund Balance:</b>								
Reserved for:								
Prepaid expenses	-	-	742	-	-	-	-	742
Debt service	-	-	-	-	-	-	146,860	144,331
Unreserved fund balance	-	-	170,279	-	-	9,538	-	1,158,277
<b>Total Fund Balance</b>	<b>-</b>	<b>-</b>	<b>171,021</b>	<b>-</b>	<b>-</b>	<b>9,538</b>	<b>146,860</b>	<b>1,303,350</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 397,022</b>	<b>\$ 754,952</b>	<b>\$ 171,051</b>	<b>\$ 393,874</b>	<b>\$ 450,053</b>	<b>\$ 9,538</b>	<b>\$ 258,889</b>	<b>\$ 4,177,981</b>

(Concluded)

# COUNTY OF GREENE, PENNSYLVANIA

## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE OTHER GOVERNMENTAL FUNDS YEAR ENDED DECEMBER 31, 2009

	Special Revenue Funds									
	Law Library	Slater Poor	Election Grant	DA Grant Fund	Affordable Housing Trust	Probation Supervision	Probation DUI	Community Service	Clerk of Courts Automation	Prothonotary Automation
<b>Revenues:</b>										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeits	-	-	-	-	-	-	18,634	6,625	-	-
Intergovernmental	-	-	36,430	-	-	-	-	-	-	-
Charges for services	4,884	-	-	-	23,040	97,441	-	-	2,585	5,095
Interest	11	11	31	-	1,226	77	104	265	37	45
Donations	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>4,895</b>	<b>11</b>	<b>36,461</b>	<b>-</b>	<b>24,266</b>	<b>97,518</b>	<b>18,738</b>	<b>6,890</b>	<b>2,622</b>	<b>5,140</b>
<b>Expenditures:</b>										
Administration:										
General government	-	-	20,450	-	-	-	-	-	-	9,572
Judicial	34,663	-	-	-	-	-	18,859	3,176	3,682	-
Public safety:										
EMA/911	-	-	-	-	-	-	-	-	-	-
Public works:										
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	-	-	-	-	32,600	-	-	-	-	-
Tourist promotion	-	-	-	-	-	-	-	-	-	-
Debt service:										
Debt interest	-	-	-	-	-	-	-	-	-	-
Debt principal payments	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>34,663</b>	<b>-</b>	<b>20,450</b>	<b>-</b>	<b>32,600</b>	<b>-</b>	<b>18,859</b>	<b>3,176</b>	<b>3,682</b>	<b>9,572</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(29,768)</b>	<b>11</b>	<b>16,011</b>	<b>-</b>	<b>(8,334)</b>	<b>97,518</b>	<b>(121)</b>	<b>3,714</b>	<b>(1,060)</b>	<b>(4,432)</b>
<b>Other Financing Sources (Uses):</b>										
Transfers in	28,000	-	-	-	-	-	-	-	-	-
Other sources from sale of assets/ prior period reimbursement	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	(18,540)	-	-	(89,016)	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>28,000</b>	<b>-</b>	<b>(18,540)</b>	<b>-</b>	<b>-</b>	<b>(89,016)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(1,768)</b>	<b>11</b>	<b>(2,529)</b>	<b>-</b>	<b>(8,334)</b>	<b>8,502</b>	<b>(121)</b>	<b>3,714</b>	<b>(1,060)</b>	<b>(4,432)</b>
<b>Fund Balance:</b>										
Beginning of year	4,200	2,008	-	-	87,044	22,096	18,070	18,043	14,976	18,528
End of year	<u>\$ 2,432</u>	<u>\$ 2,019</u>	<u>\$ (2,529)</u>	<u>\$ -</u>	<u>\$ 78,710</u>	<u>\$ 30,598</u>	<u>\$ 17,949</u>	<u>\$ 21,757</u>	<u>\$ 13,916</u>	<u>\$ 14,096</u>

(Continued)

**COUNTY OF GREENE, PENNSYLVANIA**

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

YEAR ENDED DECEMBER 31, 2009

(Continued)

	Special Revenue Funds									
	Adoption Counseling	RI Fund County	RI Fund R&R	Conservation District	Community Development	Child Support Enforcement	911 and Hazmat	Liquid Fuels	Tourism	Library System
<b>Revenues:</b>										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119,794	\$ 92,448
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	129,798	334,089	572,844	193,495	603,451	17,831	226,701
Charges for services	-	15,068	21,357	93,524	-	4,794	341,529	240	16,490	-
Interest	10	102	33	5,481	-	48	481	806	269	329
Donations	-	-	-	-	-	-	-	-	-	11,300
<b>Total revenues</b>	<b>10</b>	<b>15,170</b>	<b>21,390</b>	<b>228,803</b>	<b>334,089</b>	<b>577,686</b>	<b>535,505</b>	<b>604,497</b>	<b>154,384</b>	<b>330,778</b>
<b>Expenditures:</b>										
Administration:										
General government	-	3,982	13,652	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	642,122	-	-	-	-
Public safety:										
EMA/911	-	-	-	-	-	-	376,974	-	-	-
Public works:										
Highways and bridges	-	-	-	-	-	-	-	253,830	-	-
Human services:										
Child/youth services	-	-	-	-	-	-	-	-	-	-
Drug and alcohol	-	-	-	-	-	-	-	-	-	-
Other human services	-	-	-	-	-	-	-	-	-	-
Culture and recreation:										
Parks and recreation	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	354,870
Community and economic development:										
Conservation/development	-	-	-	245,516	-	-	-	-	-	-
Housing/community development	-	-	-	-	289,089	-	-	-	-	-
Tourist promotion	-	-	-	-	-	-	-	-	140,188	-
Debt service:										
Debt interest	-	-	-	-	-	-	-	-	-	-
Debt principal payments	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>3,982</b>	<b>13,652</b>	<b>245,516</b>	<b>289,089</b>	<b>642,122</b>	<b>376,974</b>	<b>253,830</b>	<b>140,188</b>	<b>354,870</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>10</b>	<b>11,188</b>	<b>7,738</b>	<b>(16,713)</b>	<b>45,000</b>	<b>(64,436)</b>	<b>158,531</b>	<b>350,667</b>	<b>14,196</b>	<b>(24,092)</b>
<b>Other Financing Sources (Uses):</b>										
Transfers in	-	-	-	-	-	130,434	5,996	-	-	-
Other sources from sale of assets/ prior period reimbursement	-	-	-	-	-	-	-	1,125	-	-
Transfers out	-	-	-	-	(45,000)	(65,998)	(180,027)	(11,204)	(2,434)	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(45,000)</b>	<b>64,436</b>	<b>(174,031)</b>	<b>(10,079)</b>	<b>(2,434)</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>10</b>	<b>11,188</b>	<b>7,738</b>	<b>(16,713)</b>	<b>-</b>	<b>-</b>	<b>(15,500)</b>	<b>340,588</b>	<b>11,762</b>	<b>(24,092)</b>
<b>Fund Balance:</b>										
Beginning of year	795	32,188	13,900	390,453	-	-	35,580	(139,555)	63,897	84,744
End of year	\$ 805	\$ 43,376	\$ 21,638	\$ 373,740	\$ -	\$ -	\$ 20,080	\$ 201,033	\$ 75,659	\$ 60,652

(Continued)

# COUNTY OF GREENE, PENNSYLVANIA

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

YEAR ENDED DECEMBER 31, 2009

(Continued)

	Special Revenue Funds							Totals
	Children and Youth	Human Services Transportation	Fair Board	BHS D&A	Human Services	Coroner	Debt Service	
<b>Revenues:</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 912,049	\$ 1,124,291
Fines and forfeits	-	-	-	-	-	-	-	25,259
Intergovernmental	1,499,784	1,174,478	120,141	458,820	3,164,403	-	-	8,532,265
Charges for services	51,921	30,957	250,587	99,729	37	2,654	-	1,061,932
Interest	1,314	2,635	1,385	1,961	2,176	100	895	19,832
Donations	-	-	-	-	4,126	-	-	15,426
Total revenues	1,553,019	1,208,070	372,113	560,510	3,170,742	2,754	912,944	10,779,005
<b>Expenditures:</b>								
Administration:								
General government	-	-	-	-	-	-	68	47,724
Judicial	-	-	-	-	-	-	-	702,502
Public safety:								
EMA/911	-	-	-	-	-	-	-	376,974
Public works:								
Highways and bridges	-	-	-	-	-	-	-	253,830
Human services:								
Child/youth services	1,764,465	-	-	-	-	-	-	1,764,465
Drug and alcohol	-	-	-	565,578	-	-	-	565,578
Other human services	-	1,161,555	-	-	3,165,637	-	-	4,327,192
Culture and recreation:								
Parks and recreation	-	-	336,125	-	-	-	-	336,125
Libraries	-	-	-	-	-	-	-	354,870
Community and economic development:								
Conservation/development	-	-	-	-	-	-	-	245,516
Housing/community development	-	-	-	-	-	-	-	321,689
Tourist promotion	-	-	-	-	-	-	-	140,188
Debt service:								
Debt interest	-	-	-	-	-	-	483,228	483,228
Debt principal payments	4,401	-	-	-	-	-	535,000	539,401
Total expenditures	1,768,866	1,161,555	336,125	565,578	3,165,637	-	1,018,296	10,459,282
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(215,847)</b>	<b>46,515</b>	<b>35,988</b>	<b>(5,068)</b>	<b>5,105</b>	<b>2,754</b>	<b>(105,352)</b>	<b>319,723</b>
<b>Other Financing Sources (Uses):</b>								
Transfers in	347,341	-	-	9,568	21,354	-	-	542,693
Other sources from sale of assets/ prior period reimbursement	-	8,280	-	-	-	-	-	9,405
Transfers out	(131,494)	(54,795)	-	(4,500)	(26,459)	-	-	(629,467)
Total other financing sources (uses)	215,847	(46,515)	-	5,068	(5,105)	-	-	(77,369)
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>35,988</b>	<b>-</b>	<b>-</b>	<b>2,754</b>	<b>(105,352)</b>	<b>242,354</b>
<b>Fund Balance:</b>								
Beginning of year	-	-	135,033	-	-	6,784	252,212	1,060,996
End of year	\$ -	\$ -	\$ 171,021	\$ -	\$ -	\$ 9,538	\$ 146,860	\$ 1,303,350

(Concluded)

# COUNTY OF GREENE, PENNSYLVANIA

## ALL AGENCY FUNDS COMBINING BALANCE SHEET

DECEMBER 31, 2009

	Clerk of Courts - Criminal	Orphan's Court	Register and Recorder	Magistrate 13-03-01	Magistrate 13-03-02	Magistrate 13-03-03	Sheriff	Sheriff - State Modernization
<b>Assets</b>								
Cash and cash equivalents	\$ 113,574	\$ 1,017	\$ 40,835	\$ 4,424	\$ 14,712	\$ 6,217	\$ 33,269	\$ 1,185
<b>Liabilities</b>								
Liabilities:								
Due to litigants	-	-	-	-	-	-	-	-
Due to other governments	113,574	1,017	40,835	4,424	14,712	6,217	33,269	1,185
Due to other	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 113,574</b>	<b>\$ 1,017</b>	<b>\$ 40,835</b>	<b>\$ 4,424</b>	<b>\$ 14,712</b>	<b>\$ 6,217</b>	<b>\$ 33,269</b>	<b>\$ 1,185</b>
Sheriff-Validation System								
	281	122,992	9,569	11,225	5,762	33,781	65	2,221
<b>Assets</b>								
Cash and cash equivalents								
<b>Liabilities</b>								
Liabilities:								
Due to litigants	281	-	-	-	-	-	-	-
Due to other governments	-	122,992	9,569	11,225	-	33,781	-	-
Due to other	-	-	-	-	5,762	-	65	2,221
<b>Total Liabilities</b>	<b>\$ 281</b>	<b>\$ 122,992</b>	<b>\$ 9,569</b>	<b>\$ 11,225</b>	<b>\$ 5,762</b>	<b>\$ 33,781</b>	<b>\$ 65</b>	<b>\$ 2,221</b>
Children and Youth								
	6,191	16,970	23,071	8,108	3,536	459,005		
<b>Assets</b>								
Cash and cash equivalents								
<b>Liabilities</b>								
Liabilities:								
Due to litigants	-	-	-	-	-	-	-	-
Due to other governments	6,191	16,970	23,071	8,108	3,536	416,222	8,048	-
Due to other	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 6,191</b>	<b>\$ 16,970</b>	<b>\$ 23,071</b>	<b>\$ 8,108</b>	<b>\$ 3,536</b>	<b>\$ 459,005</b>	<b>\$ 8,048</b>	<b>\$ -</b>

# COUNTY OF GREENE, PENNSYLVANIA

## ALL AGENCY FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

DECEMBER 31, 2009

	<u>Balance</u> <u>January 1, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 2009</u>
<b>Clerk of Courts - Criminal:</b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 82,606	\$ 779,675	\$ (748,707)	\$ 113,574
<u>Liabilities</u>				
Due to other governments	\$ 82,606	\$ 779,675	\$ (748,707)	\$ 113,574
 <b>Orphan's Court:</b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 2,059	\$ 20,442	\$ (21,484)	\$ 1,017
<u>Liabilities</u>				
Due to other governments	\$ 2,059	\$ 20,442	\$ (21,484)	\$ 1,017
 <b>Register and Recorder:</b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 38,433	\$ 1,025,011	\$ (1,022,609)	\$ 40,835
<u>Liabilities</u>				
Due to other governments	\$ 38,433	\$ 1,025,011	\$ (1,022,609)	\$ 40,835
 <b>Magistrate 13-03-1:</b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 2,412	\$ 212,858	\$ (210,846)	\$ 4,424
<u>Liabilities</u>				
Due to other governments	\$ 2,412	\$ 212,858	\$ (210,846)	\$ 4,424

(Continued)

# COUNTY OF GREENE, PENNSYLVANIA

## ALL AGENCY FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

DECEMBER 31, 2009

(Continued)

	<u>Balance</u> <u>January 1, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 2009</u>
<b>Magistrate 13-03-2:</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 10,522	\$ 528,601	\$ (524,411)	\$ 14,712
<b>Liabilities</b>				
Due to other governments	\$ 10,522	\$ 528,601	\$ (524,411)	\$ 14,712
<b>Magistrate 13-03-03:</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 11,777	\$ 293,973	\$ (299,533)	\$ 6,217
<b>Liabilities</b>				
Due to other governments	\$ 11,777	\$ 293,973	\$ (299,533)	\$ 6,217
<b>Sheriff:</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 68,090	\$ 539,910	\$ (574,731)	\$ 33,269
<b>Liabilities</b>				
Due to litigants	\$ 68,090	\$ 539,910	\$ (574,731)	\$ 33,269
<b>Sheriff - State Modernization:</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 1,246	\$ 4,034	\$ (4,095)	\$ 1,185
<b>Liabilities</b>				
Due to litigants	\$ 1,246	\$ 4,034	\$ (4,095)	\$ 1,185

(Continued)

# COUNTY OF GREENE, PENNSYLVANIA

## ALL AGENCY FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

DECEMBER 31, 2009  
(Continued)

	<b>Balance January 1, 2009</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2009</b>
<b>Sheriff - Validation System:</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 293	\$ 807	\$ (819)	\$ 281
<b>Liabilities</b>				
Due to litigants	\$ 293	\$ 807	\$ (819)	\$ 281
 <b>Prothonotary:</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 197,006	\$ 111,824	\$ (185,838)	\$ 122,992
<b>Liabilities</b>				
Due to other governments	\$ 197,006	\$ 111,824	\$ (185,838)	\$ 122,992
 <b>Prothonotary - Escrow Accts:</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 9,541	\$ 28	\$ -	\$ 9,569
<b>Liabilities</b>				
Due to other governments	\$ 9,541	\$ 28	\$ -	\$ 9,569
 <b>Jail:</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 4,033	\$ 173,312	\$ (166,120)	\$ 11,225
<b>Liabilities</b>				
Due to other governments	\$ 4,033	\$ 173,312	\$ (166,120)	\$ 11,225

(Continued)

# COUNTY OF GREENE, PENNSYLVANIA

## ALL AGENCY FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

DECEMBER 31, 2009

(Continued)

	<u>Balance</u> <u>January 1, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 2009</u>
<b>Airport Security:</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 5,691	\$ 71	\$ -	\$ 5,762
<b>Liabilities</b>				
Due to other	\$ 5,691	\$ 71	\$ -	\$ 5,762
<b>Domestic Relations:</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 26,012	\$ 238,810	\$ (231,041)	\$ 33,781
<b>Liabilities</b>				
Due to other governments	\$ 26,012	\$ 238,810	\$ (231,041)	\$ 33,781
<b>Fire Damage Escrow:</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 54	\$ 4,011	\$ (4,000)	\$ 65
<b>Liabilities</b>				
Due to other	\$ 54	\$ 4,011	\$ (4,000)	\$ 65
<b>Juvenile Probation:</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 2,161	\$ 490	\$ (430)	\$ 2,221
<b>Liabilities</b>				
Due to other	\$ 2,161	\$ 490	\$ (430)	\$ 2,221
<b>Children and Youth:</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 5,908	\$ 1,808	\$ (1,525)	\$ 6,191
<b>Liabilities</b>				
Due to other governments	\$ 5,908	\$ 1,808	\$ (1,525)	\$ 6,191

(Continued)

# COUNTY OF GREENE, PENNSYLVANIA

## ALL AGENCY FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

DECEMBER 31, 2009  
(Continued)

	<u>Balance</u> <u>January 1, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 2009</u>
<b>Commonwealth Treasurer:</b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 55,887	\$ 172,327	\$ (211,244)	\$ 16,970
<u>Liabilities</u>				
Due to other governments	\$ 55,887	\$ 172,327	\$ (211,244)	\$ 16,970
<b>District Attorney:</b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 37,158	\$ 8,650	\$ (22,737)	\$ 23,071
<u>Liabilities</u>				
Due to other governments	\$ 37,158	\$ 8,650	\$ (22,737)	\$ 23,071
<b>Farmland Preservation:</b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 4,737	\$ 3,371	\$ -	\$ 8,108
<u>Liabilities</u>				
Due to other governments	\$ 4,737	\$ 3,371	\$ -	\$ 8,108
<b>Human Services - M. Howard:</b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 4,849	\$ 4,921	\$ (6,234)	\$ 3,536
<u>Liabilities</u>				
Due to other governments	\$ 4,849	\$ 4,921	\$ (6,234)	\$ 3,536

(Concluded)

# COUNTY OF GREENE, PENNSYLVANIA

## PENNSYLVANIA COMMISSION ON CRIME AND DELINQUENCY- GREENE COUNTY STOP GRANT PROGRAM SUBGRANT NO. 2007/2008/2009-VA-06-19224

### SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES

FOR THE PROGRAM YEAR END DECEMBER 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
<u>Federal</u>	\$ 119,477	\$ 119,477	\$ -
Cash match	27,383	21,354	(6,029)
In-kind match	16,983	9,536	(7,447)
Total revenues	<u>163,843</u>	<u>150,367</u>	<u>(13,476)</u>
<b>Expenditures:</b>			
<u>Personnel</u>	72,046	55,431	16,615
Employee benefits	20,491	20,068	423
Travel	5,487	9,598	(4,111)
Supplies and other operating expenditures	6,081	5,194	887
Consultants	59,738	60,076	(338)
Total expenditures	<u>163,843</u>	<u>150,367</u>	<u>13,476</u>
<b>Excess of Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# COUNTY OF GREENE, PENNSYLVANIA

## PENNSYLVANIA COMMISSION ON CRIME AND DELINQUENCY- VICTIM/WITNESS ASSISTANCE PROGRAM SUBGRANT NO. 2007-VF-05-17806

### SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES

FOR THE PROGRAM YEAR ENDED JUNE 30, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
Federal	\$ 23,286	\$ 23,291	\$ 5
In-kind match	6,956	6,957	1
Total revenues	<u>30,242</u>	<u>30,248</u>	<u>6</u>
<b>Expenditures:</b>			
Personnel	21,767	20,364	1,403
Employee benefits	1,999	1,850	149
Travel	-	9	(9)
Supplies and other operating expenditures	<u>6,476</u>	<u>8,025</u>	<u>(1,549)</u>
Total expenditures	<u>30,242</u>	<u>30,248</u>	<u>(6)</u>
<b>Excess of Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# COUNTY OF GREENE, PENNSYLVANIA

## PENNSYLVANIA COMMISSION ON CRIME AND DELINQUENCY- SERVICES TO VICTIMS OF JUVENILE OFFENDERS SUBGRANT NO. 2008/2009/2010-VJ-ST-19652

### SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES

FOR THE PROGRAM YEAR ENDED DECEMBER 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
<u>State</u>	<u>\$ 10,000</u>	<u>\$ 12,341</u>	<u>\$ 2,341</u>
<b>Expenditures:</b>			
Personnel	7,800	6,531	1,269
Employee benefits	597	591	6
Travel	1,603	-	1,603
Supplies and other operating expenditures	-	5,219	(5,219)
Total expenditures	<u>10,000</u>	<u>12,341</u>	<u>(2,341)</u>
<b>Excess of Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

\* Budget and actual amounts represent the first year of two year grant award.

# COUNTY OF GREENE, PENNSYLVANIA

PENNSYLVANIA COMMISSION ON CRIME AND DELINQUENCY-  
RIGHTS AND SERVICES ACT  
SUBGRANT NO. 2009-VS-ST-19663

## SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES

FOR THE PROGRAM YEAR ENDED DECEMBER 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
<u>State</u>	<u>\$ 29,809</u>	<u>\$ 33,114</u>	<u>\$ 3,305</u>
<b>Expenditures:</b>			
Personnel	22,464	21,285	1,179
Employee benefits	1,719	1,981	(262)
Travel	1,328	-	1,328
Supplies and other operating expenditures	<u>4,298</u>	<u>9,848</u>	<u>(5,550)</u>
Total expenditures	<u>29,809</u>	<u>33,114</u>	<u>(3,305)</u>
<b>Excess of Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

\* Budget and actual amounts represent the first year of two year grant award.

**COUNTY OF GREENE, PENNSYLVANIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2009**

Federal Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Cash Receipts	Expenditures
<u>U.S. Department of Health and Human Services</u>				
Passed Through the Pennsylvania Department of Public Welfare:				
Promoting Safe and Stable Families	93.556	4100044225	\$ 235,144	\$ 223,533
Temporary Assistance for Needy Families - CYF	93.558		41,710	49,260
Temporary Assistance for Needy Families - CCIS Day Care	93.558		32,344	31,440
Subtotal 93.558			<u>74,054</u>	<u>80,700</u>
Child Support Enforcement	93.563		428,377	483,246
Child Welfare Services - State Grants - Title IV (B) - Children and Youth	93.645		35,333	35,333
Foster Care - Title IV-E - Children and Youth	93.658		536,862	369,349
ARRA Foster Care - Title IV-E - Children and Youth	93.658		2,076	2,076
Foster Care - Title IV-E - JPO	93.658		9,543	16,924
Subtotal 93.658			<u>548,481</u>	<u>388,349</u>
Adoption Assistance	93.659		125,678	125,637
Social Services Block Grant - Title XX - Children and Youth	93.667		32,653	32,653
Social Services Block Grant - CCIS Day Care	93.667		87,345	87,195
Social Services Block Grant - Mental Health/Mental Retardation	93.667		35,257	31,725
Subtotal 93.667			<u>155,255</u>	<u>151,573</u>
Community-Based Child Abuse Prevention Grants	93.590	4100044225	47,350	40,254
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	DC08-305336	219,951	202,715
Chafee Foster Care Independence Program	93.674		29,866	29,866
Medical Assistance Program	93.778	3900034161A, EG00000090	581,571	581,571
Medical Assistance Program - CYF	93.778		1,276	1,283
Medical Assistance Program - Mental Health/Mental Retardation	93.778		942,297	942,297
ARRA Medical Assistance Program - Mental Health/Mental Retardation	93.778		282,147	282,147
Subtotal 93.778			<u>1,807,291</u>	<u>1,807,298</u>
Block Grants for Community Mental Health Services	93.958		132,895	132,895
Passed Through the Pennsylvania Department of Public Welfare:				
Passed Through the YWCA of Greater Pittsburgh:				
Child Care and Development Block Grant	93.575	R30-08-09-0003, R30-09-10-0003		50,000
Passed Through the Pennsylvania Department of Public Welfare:				
Child Care and Development Block Grant	93.575	DC08-305336	351,428	350,530
Subtotal 93.575				<u>400,530</u>
Passed Through the Pennsylvania Department of Health:				
Substance Abuse and Mental Health Services - Projects of Regional and National Significance				
Block Grants for Prevention and Treatment of Substance Abuse	93.243			104,000
	93.959			117,990
Passed Through the Pennsylvania Department of State:				
Voting Access for Individuals with Disabilities	93.617	4100030799		4,606
Specially Selected Health Projects	93.888	6D1BIT10953-01-01		78,932
Passed Through the Pennsylvania Department of Public Welfare:				
National Bioterrorism Hospital Preparedness Program				
	93.889		2,645	2,645
Total U.S. Department of Health and Human Services				<u>4,410,102</u>
<u>U.S. Department of Housing and Urban Development</u>				
Shelter Care Plus	14.238			10,887
Economic Development Initiative-Special Project, Neighborhood Initiative and Miscellaneous Grants	14.251	B-08-SP-PA-0218		196,000
Passed Through Pennsylvania Department of Community and Economic Development:				
Community Development Block Grants/State's Program	14.228	C000016666	109,950	154,950
Community Development Block Grants/State's Program	14.228	C000029567	100,000	100,000
Community Development Block Grants/State's Program	14.228	C000036748	11,504	11,504
Community Development Block Grants/State's Program	14.228	C000007584	67,635	67,635
Subtotal 14.228			<u>289,089</u>	<u>334,089</u>
HOME Investment Partnerships Program	14.239	C000026939	269,708	269,708
ARRA Homelessness Prevention and Rapid Re-housing	14.257	C000046140	-	5,178
ARRA Homelessness Prevention and Rapid Re-housing	14.257	C000046131	-	4,550
Subtotal 14.257				<u>9,728</u>
Supportive Housing Program	14.235			135,557
Total U.S. Department of Housing and Urban Development				<u>955,969</u>
<u>U.S. Department of Agriculture</u>				
Rural Housing Preservation Grants	10.433			17,504
Passed Through the Pennsylvania Department of Public Welfare:				
Temporary Assistance for Needy Families - Food Stamps	10.561		12,207	12,909
Passed Through Pennsylvania Department of Agriculture:				
Emergency Food Assistance Program (Administrative Costs)	10.568			6,365
ARRA Emergency Food Assistance Program (Food Commodities)	10.568			528
Subtotal 10.568				<u>6,893</u>
Total U.S. Department of Agriculture				<u>37,306</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, 2009  
(Continued)

<u>Federal Grantor/Program Title (continued)</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Cash Receipts</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		<u>106,043</u>
Total U.S. Department of Transportation				<u>106,043</u>
<u>U.S. Department of Justice</u>				
Passed through Mountaintop Technologies, Inc: Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	2008-DD-BX-0449		18,369
Passed Through the Pennsylvania Commission on Crime and Delinquency: Crime Victim Assistance	16.575	2007-VF-05-17806		4,516
Crime Victim Assistance	16.575	2009/2010-VF-05-19997		<u>10,185</u>
Subtotal 16.575				<u>14,701</u>
Violence Against Women Formula Grants	16.588	2007/2008/2009-VA-06-19224		<u>50,738</u>
Total U.S. Department of Justice				<u>83,808</u>
<u>U.S. Department of Homeland Security</u>				
Passed Through the Pennsylvania Emergency Management Agency (PEMA): Emergency Management Performance Grants	97.042			29,109
<u>Elections Assistance Commission</u>				
Passed Through the Pennsylvania Department of State:				
Election Reform Payments	39.011	4100030522		1,969
Help America Vote Act Requirements Payments	90.401	4100030524		<u>69,362</u>
Total Elections Assistance Commission				<u>71,331</u>
<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	31,314
Passed Through the Pennsylvania Department of Health: Safe and Drug-Free Schools and Communities - State Grants	84.186			<u>844</u>
Total U.S. Department of Education				<u>32,158</u>
Total Federal Financial Assistance				<u>\$ 5,725,826</u>

(Concluded)

See notes to schedule of expenditures of federal awards.

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2009

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### 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the Federal grant activity of the County of Greene, Pennsylvania (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, 2009. The County maintained contracts with their subrecipients, which contained appropriate audit provisions.

### 3. REQUIRED FUNDING SOURCE DISCLOSURES

Cash receipts are shown on the schedule on the cash basis of accounting as required by the Pennsylvania Department of Public Welfare and the Department of Community and Economic Development (DCED).

In addition, the County has the following contracts with the DCED with remaining balances as of December 31, 2009:

<u>CFDA Number</u>	<u>Contract Number</u>	<u>Remaining Balance</u>
14.257	C000046140	\$ 181,717
14.257	C000046131	180,450
14.228	C000016666	5,787
14.228	C000029567	148,196
14.228	C000036748	232,721
14.228	C000007584	-
14.228	C000020809	144,128
14.228	C000046534	246,368

### 4. PRIOR YEAR EXPENSE

During 2009, the County received reimbursement of expenses incurred in 2007 relating to CFDA# 14.251. These funds had not been reported on the schedule in 2007 as they were originally paid with non-federal funds.

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# COUNTY OF GREENE, PENNSYLVANIA

## SCHEDULE OF PENNSYLVANIA DEPARTMENT OF PUBLIC WELFARE - FINANCIAL ASSISTANCE

DECEMBER 31, 2009

<u>Program</u>	<u>Combined Federal/ State Expenditures</u>
Child Support Enforcement Program	\$ 483,246
County Children and Youth Programs	1,670,568 *
Medical Assistance Transportation Program	1,230,804
Human Services Development Fund	152,979
Child Development Programs	149,007
County Child Care Information Services for Subsidized Child Day Care	1,297,287 *
Mental Health/Mental retardation	4,661,101 *
Combined Homeless Assistance Program: Housing Assistance Program	<u>83,140</u>
	<u>\$ 9,728,132</u>

\* Denotes major programs for DPW testing purpose. The 2009 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, 2009 was \$7,628,956.

**County of Greene,  
Pennsylvania**

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

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, Pennsylvania (County) 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, 2009, have been accurately compiled and reflect the audited books and records of the County. 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
Medical Assistance Transportation	III	Schedule of Revenues and Expenditures
Mental Health Services	IV (a) MH IV (b) MH	Schedule of Revenues, Expenditures, and Carryover Funds Report of Income and Expenditures
Mental Retardation Services	IV (c) MR IV (d) MR IV (e)	Schedule of Revenues, Expenditures, and Carryover Funds Report of Income and Expenditures Cost Settlement Report
Early Intervention Services	V (a) EI V (b) EI	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 2009 Schedule of Revenues and Expenditures - Administrative Budget - Low Income Schedule of Revenues and Expenditures - Administrative Budget - Former TANF Schedule of Revenues and Expenditures - Administrative Budget - TANF Year-to-Date Administrative Expenditures - Low Income (screenshot) Year-to-Date Administrative Expenditures - Former TANF (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)
(Combined) Homeless Assistance	XIX(a)	Revenues and Expenses
Family Center	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.

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  
 September 27, 2010

**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, 2009

Exhibit A-1(a)

	Single Audit Expenditures				Report Expenditures				Single Audit Over (Under) Reported			
	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A-B-C)	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A-B-C)	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A-B-C)
<b>Quarter Ending: 9/30/08</b>												
1. Salary & Overhead	\$ 174,016	\$ 5,446	\$ 12,007	\$ 156,563	\$ 174,016	\$ 5,446	\$ 12,007	\$ 156,563	\$ 103,332	\$ -	\$ -	\$ -
2. Fees & Costs	693	13	-	680	693	13	-	680	449	-	-	-
3. Interest & Program Income	946	-	-	946	946	-	-	946	624	-	-	-
4. Blood Testing Fees	1,560	-	-	1,560	1,560	-	-	1,560	1,030	-	-	-
5. Blood Testing Costs	-	-	-	-	-	-	-	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Total (1-2-3-4-5+6)</b>	<b>\$ 173,937</b>	<b>\$ 5,433</b>	<b>\$ 12,007</b>	<b>\$ 156,497</b>	<b>\$ 173,937</b>	<b>\$ 5,433</b>	<b>\$ 12,007</b>	<b>\$ 156,497</b>	<b>\$ 103,289</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Quarter Ending: 12/31/08</b>												
1. Salary & Overhead	\$ 180,956	\$ 5,542	\$ 11,197	\$ 164,217	\$ 180,956	\$ 5,542	\$ 11,197	\$ 164,217	\$ 108,383	\$ -	\$ -	\$ -
2. Fees & Costs	1,631	6	-	1,625	1,631	6	-	1,625	1,073	-	-	-
3. Interest & Program Income	897	-	-	897	897	-	-	897	592	-	-	-
4. Blood Testing Fees	1,716	-	-	1,716	1,716	-	-	1,716	1,133	-	-	-
5. Blood Testing Costs	-	-	-	-	-	-	-	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Total (1-2-3-4-5+6)</b>	<b>\$ 180,143</b>	<b>\$ 5,536</b>	<b>\$ 11,197</b>	<b>\$ 163,410</b>	<b>\$ 180,143</b>	<b>\$ 5,536</b>	<b>\$ 11,197</b>	<b>\$ 163,410</b>	<b>\$ 107,850</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Quarter Ending: 3/31/09</b>												
1. Salary & Overhead	\$ 193,907	\$ 6,062	\$ -	\$ 187,845	\$ 193,907	\$ 6,062	\$ -	\$ 187,845	\$ 123,976	\$ -	\$ -	\$ -
2. Fees & Costs	1,019	11	-	1,008	1,019	11	-	1,008	665	-	-	-
3. Interest & Program Income	846	-	-	846	846	-	-	846	538	-	-	-
4. Blood Testing Fees	832	-	-	832	832	-	-	832	549	-	-	-
5. Blood Testing Costs	-	-	-	-	-	-	-	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Total (1-2-3-4-5+6)</b>	<b>\$ 192,873</b>	<b>\$ 6,051</b>	<b>\$ -</b>	<b>\$ 186,822</b>	<b>\$ 192,873</b>	<b>\$ 6,051</b>	<b>\$ -</b>	<b>\$ 186,822</b>	<b>\$ 123,303</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Quarter Ending: 6/30/09</b>												
1. Salary & Overhead	\$ 170,893	\$ 5,633	\$ -	\$ 165,260	\$ 170,893	\$ 5,633	\$ -	\$ 165,260	\$ 109,072	\$ -	\$ -	\$ -
2. Fees & Costs	900	12	-	888	900	12	-	888	586	-	-	-
3. Interest & Program Income	428	-	-	428	428	-	-	428	282	-	-	-
4. Blood Testing Fees	832	-	-	832	832	-	-	832	549	-	-	-
5. Blood Testing Costs	-	-	-	-	-	-	-	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Total (1-2-3-4-5+6)</b>	<b>\$ 170,397</b>	<b>\$ 5,621</b>	<b>\$ -</b>	<b>\$ 164,776</b>	<b>\$ 170,397</b>	<b>\$ 5,621</b>	<b>\$ -</b>	<b>\$ 164,776</b>	<b>\$ 108,753</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# COUNTY OF GREENE, PENNSYLVANIA

## MEDICAL ASSISTANCE TRANSPORTATION PROGRAM SCHEDULE OF REVENUES AND EXPENDITURES

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2009

### Exhibit III

	<u>Reported</u>	<u>Actual</u>
<b>Service Data:</b>		
<hr/>		
Expenditures:		
Group I clients	\$ 1,136,210	\$ 1,136,210
Group II clients	<u>17,510</u>	<u>17,510</u>
Total expenditures	<u>\$ 1,153,720</u>	<u>\$ 1,153,720</u>
<b>Allocation Data:</b>		
<hr/>		
Revenues:		
Department of Public Welfare	\$ 1,151,868	\$ 1,151,868
Interest income	<u>1,852</u>	<u>1,852</u>
Total revenues	<u>1,153,720</u>	<u>1,153,720</u>
Funds expended:		
Operating costs	1,108,759	1,108,759
Administrative costs	<u>44,961</u>	<u>44,961</u>
Total funds expended	<u>1,153,720</u>	<u>1,153,720</u>
<b>Excess Revenues over Expenditures</b>	<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, 2009

Exhibit IV (a) MH

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. MH Services	\$ 42,867	\$ 1,221,709	\$ 1,264,576	\$ 1,263,449	\$ 1,127	\$ -	\$ -	\$ -	\$ 1,127
B. OTHER STATE FUNDS									
1. Spec. Res.	-	-	-	-	-	-	-	-	-
2. BH Initiative	-	105,490	105,490	105,490	-	-	-	-	-
3. BH IGT	-	78,312	78,312	78,312	-	-	-	-	-
4. New Directions	-	-	-	-	-	-	-	-	-
5. Personal Care Homes	-	-	-	-	-	-	-	-	-
6. County Assistance Offices	-	-	-	-	-	-	-	-	-
7. Facility and Services Enhancements	-	-	-	-	-	-	-	-	-
8. Reserved	-	-	-	-	-	-	-	-	-
9. Total Other State	-	183,802	183,802	183,802	-	-	-	-	-
C. SSBG	-	14,129	14,129	14,129	-	-	-	-	-
D. CMHSBG	-	132,895	132,895	132,895	-	-	-	-	-
E. OTHER FEDERAL FUNDS									
1. Maximizing Participation Project	32,861	1,878	34,739	12,268	22,471	-	-	-	22,471
2. PATH Homeless	-	-	-	-	-	-	-	-	-
3. Capitalization of POMS	-	-	-	-	-	-	-	-	-
4. MH Systems Transformation	-	-	-	-	-	-	-	-	-
5. Federal SSBG - Hurricane Katrina	-	-	-	-	-	-	-	-	-
6. Terrorism Related Disaster Relief	-	-	-	-	-	-	-	-	-
7. Bioterrorism Hosp Prep/Pub Hth Prep Rsp	-	-	-	-	-	-	-	-	-
8. Medical Assistance/TTI	-	-	-	-	-	-	-	-	-
9. Client Level Reporting Project	-	-	-	-	-	-	-	-	-
10. Youth Suicide Prevention	-	-	-	-	-	-	-	-	-
11. Reserved	-	-	-	-	-	-	-	-	-
12. Total Other Federal	32,861	1,878	34,739	12,268	22,471	-	-	-	22,471
F. TOTAL	\$ 75,728	\$ 1,554,413	\$ 1,630,141	\$ 1,606,543	\$ 23,598	\$ -	\$ -	\$ -	\$ 23,598

**COUNTY OF GREENE, PENNSYLVANIA**

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

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2009

**Exhibit IV (b) MH**

	Adult Dvpt Training	Admin Mgmt	Admin Office	Community Employ Svcs	Crisis Intervention	Child Psych Rehab	Community Services	Community Trmnt Terms	Day Trmnt
	\$	\$	\$	\$	\$	\$	\$	\$	\$
I. TOTAL ALLOCATION	-	275,534	356,685	-	65,000	-	131,126	48,132	41,870
II. TOTAL EXPENDITURES	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	1,074
D. Medical Assistance - MA 325	-	-	-	-	-	-	-	-	-
E. Room and Board	-	-	-	-	-	-	-	-	-
F. Earned Interest	-	-	10,350	-	-	-	-	-	-
G. Other	-	-	1,500	-	-	-	-	-	-
H. Total Revenue	-	-	11,850	-	-	-	-	-	1,074
V. DPW REIMBURSEMENT	-	-	-	-	-	-	-	-	-
A. Base Allocation 90%	-	27,440	194,577	-	-	-	44,071	-	-
B. Base Allocation 100%	-	-	-	-	20,000	-	-	33,000	40,796
C. DPW Categorical Funding 90% Subtotal	-	-	-	-	-	-	-	-	-
D. DPW Categorical Funding 100% Subtotal	-	135,019	105,769	-	45,000	-	82,158	15,132	-
E. SSBG 90% Adult	-	-	-	-	-	-	-	-	-
SSBG 90% Child	-	-	-	-	-	-	-	-	-
SSBG 100% Adult	-	-	-	-	-	-	-	-	-
SSBG 100% Child	-	-	-	-	-	-	-	-	-
F. CMHSBG Non-Categorical Funding 90%	-	-	-	-	-	-	-	-	-
CMHSBG Non-Categorical Funding 100%	-	110,026	22,869	-	-	-	-	-	-
CMHSBG Categorical Funding	-	-	-	-	-	-	-	-	-
VI. COUNTY MATCH	-	-	-	-	-	-	-	-	-
10% County Match	-	3,049	21,620	-	-	-	4,897	-	-
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	-	275,534	344,835	-	65,000	-	131,126	48,132	40,796
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, 2009

Exhibit IV (b) MH, Continued

	Emergency Services	Farm Based Services	Family Sup Services	Housing Support Svcs	Int Case Mgmt	Outpatient
I. TOTAL ALLOCATION	\$					
II. TOTAL EXPENDITURES	190,385					
III. Costs Over Allocation		4,264	4,605	39,191	145,080	40,456
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					15,604	1,023
D. Medical Assistance - MA 325						
E. Room and Board						
F. Earned Interest						
G. Other						
H. Total Revenue					15,604	1,023
V. DPW REIMBURSEMENT						
A. Base Allocation 90%	92,763		4,144			
B. Base Allocation 100%		4,264			95,476	
C. DPW Categorical Funding 90% Subtotal						
D. DPW Categorical Funding 100% Subtotal	87,315			39,191	34,000	39,433
E. SSBG 90% Adult						
SSBG 90% Child						
SSBG 100% Adult						
SSBG 100% Child						
F. CMHSBG Non-Categorical Funding 90%						
CMHSBG Non-Categorical Funding 100%						
CMHSBG Categorical Funding						
VI. COUNTY MATCH						
10% County Match	10,307		461			
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	190,385	4,264	4,605	39,191	129,476	39,433
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, 2009

Exhibit IV (b) MH, Continued

	Other	Psychiatric Rehab	Comm Res Services	Resource Coordination	Social Rehab Services	Vocational Rehab	Totals
I. TOTAL ALLOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,630,141
II. TOTAL EXPENDITURES	-	71,870	170,348	-	92,376	-	1,676,922
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	-	-	-	-	-	-	17,701
D. Medical Assistance - MA 325	-	-	-	-	-	-	-
E. Room and Board	-	-	-	-	-	-	-
F. Earned Interest	-	-	-	-	-	-	10,350
G. Other	-	-	-	-	-	-	1,500
H. Total Revenue	-	-	-	-	-	-	29,551
V. DPW REIMBURSEMENT							
A. Base Allocation 90%	-	-	2,114	-	2,330	-	367,439
B. Base Allocation 100%	-	21,365	-	-	-	-	214,901
C. DPW Categorical Funding 90% Subtotal	-	-	-	-	-	-	-
D. DPW Categorical Funding 100% Subtotal	-	50,505	167,999	-	75,658	-	877,179
E. SSBG 90% Adult	-	-	-	-	-	-	-
SSBG 90% Child	-	-	-	-	-	-	-
SSBG 100% Adult	-	-	-	-	14,129	-	14,129
SSBG 100% Child	-	-	-	-	-	-	-
F. CMHSBG Non-Categorical Funding 90%	-	-	-	-	-	-	-
CMHSBG Non-Categorical Funding 100%	-	-	-	-	-	-	132,895
CMHSBG Categorical Funding	-	-	-	-	-	-	-
VI. COUNTY MATCH							
10% County Match	-	-	235	-	259	-	40,828
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	-	71,870	170,348	-	92,376	-	1,647,371
VIII. TOTAL CARRYOVER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,598

(Concluded)

**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, 2009

Exhibit IV (c) MR

Sources of DPW Funding	App	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)	10255	\$ 117,546	\$ 294,740	\$ 412,286	\$ 238,977	\$ 173,309	\$ -	\$ -	\$ -	\$ 173,309
2. SSBG	70177	-	21,128	21,128	-	-	-	-	-	-
3. Reserved	00001	-	-	-	-	-	-	-	-	-
4. Subtotal MR Services		117,546	315,868	433,414	260,105	173,309	-	-	-	173,309
B. Waiver										
1. Consolidated Waiver Services	10255/70175	44,748	3,635,920	3,680,668	3,639,514	41,154	-	-	-	41,154
2. Waiver Administration	10255/70175	-	59,840	59,840	59,840	-	-	-	-	-
3. P/FDS Waiver Services	10255/70175	166,656	332,260	498,916	339,407	159,509	-	-	-	159,509
4. Reserved	00002	-	-	-	-	-	-	-	-	-
5. Subtotal Waiver		211,404	4,028,020	4,239,424	4,038,761	200,663	-	-	-	200,663
C. Other										
1. Elwyn	10236	-	-	-	-	-	-	-	-	-
2. Pennhurst Dispersal	10241	-	-	-	-	-	-	-	-	-
3. Pennhurst Dispersal (Cons Waiver)	10241/70175	-	-	-	-	-	-	-	-	-
4. Money Follows the Person	10263	-	-	-	-	-	-	-	-	-
5. Visions for Equality	10942	-	-	-	-	-	-	-	-	-
6. Reserved	00003	-	-	-	-	-	-	-	-	-
7. Subtotal Other		-	-	-	-	-	-	-	-	-
D. TOTAL		\$ 328,950	\$ 4,343,888	\$ 4,672,838	\$ 4,298,866	\$ 373,972	\$ -	\$ -	\$ -	\$ 373,972

# COUNTY OF GREENE, PENNSYLVANIA

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

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2009

### Exhibit IV (d) MR

	Admin Office	Community Hab	Community Res
I. TOTAL ALLOCATION	\$ -	\$ -	\$ -
II. TOTAL EXPENDITURES	186,640	623,255	2,949,895
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	-	10,197	-
B. Private Insurance Fees	-	-	-
C. Medical Assistance	-	-	-
D. Medical Assistance-Administrative Claims	1,212	-	-
E. Room and Board	-	-	180,052
F. Interest	-	-	-
G. Other	11,280	-	-
H. Total Revenue	12,492	10,197	180,052
V. DPW REIMBURSEMENT			
A. Base Allocation 90%	101,786	-	-
B. Base Allocation 100%	-	-	32,209
C. DPW Categorical Funding 90%	-	-	-
D. DPW Categorical Funding 100%	61,052	613,058	2,725,051
E. SSBG 90% Adult	-	-	-
SSBG 90% Child	-	-	-
SSBG 100 % Adult	-	-	12,583
SSBG 100% Child	-	-	-
VI. COUNTY MATCH			
10% County Match	11,310	-	-
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	174,148	613,058	2,769,843
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, 2009

### Exhibit IV (d) MR, Continued

	Emp Services	FD/FS	Home & Community	Other	Pre-Voc
I. TOTAL ALLOCATION	\$ -	\$ -	\$ -	\$ -	\$ -
II. TOTAL EXPENDITURES	1,427	3,141	137,095	-	428,764
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	-	-	20,459	-	78,227
B. Private Insurance Fees	-	-	-	-	-
C. Medical Assistance	-	-	-	-	-
D. Medical Assistance-Administrative Claims	-	-	-	-	-
E. Room and Board	-	-	-	-	-
F. Interest	-	-	-	-	-
G. Other	-	-	-	-	-
H. Total Revenue	-	-	20,459	-	78,227
V. DPW REIMBURSEMENT					
A. Base Allocation 90%	-	-	-	-	-
B. Base Allocation 100%	-	-	-	-	-
C. DPW Categorical Funding 90%	-	-	-	-	-
D. DPW Categorical Funding 100%	1,427	3,141	116,636	-	345,183
E. SSBG 90% Adult	-	-	-	-	4,819
SSBG 90% Child	-	-	-	-	-
SSBG 100% Adult	-	-	-	-	-
SSBG 100% Child	-	-	-	-	-
VI. COUNTY MATCH					
10% County Match	-	-	-	-	535
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	1,427	3,141	116,636	-	350,537
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) MR, Continued

	Respite	Spec Supp	Supp Coor	Trans	Totals
I. TOTAL ALLOCATION	\$ -	\$ -	\$ -	\$ -	\$ 4,672,838
II. TOTAL EXPENDITURES	25,770	20,886	250,222	152,381	4,779,476
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	-	-	-	-	108,883
B. Private Insurance Fees	-	-	-	-	-
C. Medical Assistance	-	-	125,200	-	125,200
D. Medical Assistance-Administrative Claims	-	-	-	-	1,212
E. Room and Board	-	-	-	-	180,052
F. Interest	-	-	30,608	-	30,608
G. Other	-	-	-	-	11,280
H. Total Revenue	-	-	155,808	-	457,235
V. DPW REIMBURSEMENT					
A. Base Allocation 90%	-	-	-	-	101,786
B. Base Allocation 100%	-	-	-	-	32,209
C. DPW Categorical Funding 90%	-	18,797	84,973	-	103,770
D. DPW Categorical Funding 100%	25,770	-	-	148,655	4,039,973
E. SSBG 90% Adult	-	-	-	-	4,819
SSBG 90% Child	-	-	-	-	-
SSBG 100% Adult	-	-	-	3,726	16,309
SSBG 100% Child	-	-	-	-	-
VI. COUNTY MATCH					
10% County Match	-	2,089	9,441	-	23,375
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	25,770	20,886	94,414	152,381	4,322,241
VIII. TOTAL CARRYOVER	\$ -	\$ -	\$ -	\$ -	\$ 373,972

(Concluded)

**COUNTY OF GREENE, PENNSYLVANIA**  
**MENTAL HEALTH/MENTAL RETARDATION PROGRAM**  
**TARGETED SERVICES MANAGEMENT (TSM)/SUPPORTS COORDINATION (SC)**  
**COST SETTLEMENT REPORT**

Exhibit IV (e)

COUNTY/OWNER/ADMINISTRATIVE ENTITY: FISCAL YEAR: 2008 - 2009  
 PROVIDER NAME: Greene County  
 MASTER PROVIDER INDEX (MPI): County of Greene  
 SERVICE LOCATION: 100731993  
0004

Total Approved Budget Expenditures \$ 250,222

	Actual Units	Budget Units	Approved Rate	Revised Approved Rate
<b>1. Service Delivery Analysis:</b>				
MA Eligible Units:				
a. SC/Consolidated and PFDS (W7210)	4,355	4,607	\$ 29.49	\$ -
b. TSM/TSM (T1017)	8	33	\$ 29.49	\$ -
Non-MA Units (Non-FFP):				
c. Base/Case Management	4,357	4,367	\$ 29.49	\$ -
Combined Units	8,720	9,007		

	Expenditures	Allocation	Lower Alloc/Expend
<b>2. Expenditures:</b>			
Total Program Expenditures	\$ 250,222	\$ 265,641	\$ 250,222
Waiver - Con & P/FDS (W7210)	\$ 124,970	\$ 135,869	\$ 124,970
TSM (T1017)	\$ 230	\$ 977	\$ 230
Base (CM)	\$ 125,022	\$ 128,795	\$ 125,022
<b>3. Revenues:</b>			
a. PROMISE Revenue			
Waiver - Con & P/FDS (W7210)	\$ 128,429	\$ 124,970	\$ (3,459)
TSM (T1017)	\$ 236	\$ 230	\$ (6)
b. Revenues supporting Non-MA Units Base/Case Management	\$ 125,022	\$ 125,022	\$ -
c. Total program revenues	\$ 253,687		
<b>4. Lower of Allocation or Expenditures minus Revenues</b>			
MA Funding	\$ (3,465)	Non-MA Funding	
		Underpayment/(Overpayment)	

	Actual Units	Actual Rate	Reconciled Revenues
<b>5. Service Delivery:</b>			
a. MA Eligible units (W7210 & T1017)	4,363		
b. Non-MA units	4,357		
c. Combined units	8,720	\$ 29.09	Total
<b>6. Reconciliation:</b>			
a. FFP			\$ (3,465)
b. Non-FFP			\$ -
		Total amount	\$ (3,465)

Underpayment/  
(Overpayment)  
(Continued)

**COUNTY OF GREENE, PENNSYLVANIA**  
**MENTAL HEALTH/MENTAL RETARDATION PROGRAM**  
**TARGETED SERVICES MANAGEMENT (TSM)/SUPPORTS COORDINATION (SC)**  
**COST SETTLEMENT REPORT**

**Exhibit IV (e). (Continued)**

	Yes/No	Amount
<b>7. Reconciliation Recap:</b>		
<b>Overpayment</b>		
a. PROMISe Adjustment Request	Yes	\$ (3,465)
<b>Underpayment</b>		
b. PROMISe Gross Adjustment requested to initiate payment	No	
c. No PROMISe Gross Adjustment requested	No	\$ -

**CSR Summary:**

A.	Total Program Expenditures	\$	250,222
B1.	Reported PROMISe Revenue	\$	128,665
B2.	PROMISe Gross Adjustment requested	\$	(3,465)
B.	Total adjusted MA Revenue	\$	125,200
C.	Other revenue	\$	-

(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, 2009

Exhibit V (a) EI

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)				
A Early Intervention						
1. State Early Intervention	\$ 54,750	\$ 323,338	\$ 378,088	\$ 38,309	\$ -	\$ 38,309
2. State Early Intervention - Training	-	2,432	2,432	-	-	-
3. EI Administration	-	27,128	27,128	-	-	-
4. Infants & Toddlers w/ Disabilities Part C	-	31,314	31,314	-	-	-
5. ITF Waiver Serv.	-	215,874	215,874	-	-	-
6. ITF Waiver Admin.	-	13,872	13,872	-	-	-
7. Reserved	-	-	-	-	-	-
<b>B TOTAL</b>	<b>\$ 54,750</b>	<b>\$ 613,958</b>	<b>\$ 668,708</b>	<b>\$ 38,309</b>	<b>\$ -</b>	<b>\$ 38,309</b>

# COUNTY OF GREENE, PENNSYLVANIA

## EARLY INTERVENTION SERVICES REPORT OF INCOME AND EXPENDITURES SINGLE AUDIT SUPPLEMENT

FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2009

### Exhibit V (b) EI

	Administrator's Office	Early Intervention	Supports Coordination	Totals
I. TOTAL ALLOCATION	\$ -	\$ -	\$ -	\$ 668,708
II. TOTAL EXPENDITURES	44,014	688,516	114,038	846,568
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 - MA EI	-	130,332	41,198	171,530
D. Medical Assistance - Administrative Claim	-	-	-	-
E. Interest	-	-	-	-
F. Other	-	121	-	121
G. Total Revenue	-	130,453	41,198	171,651
V. DPW REIMBURSEMENT				
A. Base Allocation 90%	-	-	-	-
B. Base Allocation 100%	-	-	-	-
C. DPW Categorical Funding 90%	27,128	307,969	65,556	400,653
D. DPW Categorical Funding 100%	13,872	215,874	-	229,746
VI. COUNTY MATCH				
10% County Match	3,014	34,220	7,284	44,518
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	44,014	558,063	72,840	674,917
VIII. TOTAL CARRYOVER	\$ -	\$ -	\$ -	\$ 38,309

# COUNTY OF GREENE, PENNSYLVANIA

## CCIS DAYCARE SCHEDULE OF CHILD CARE INFORMATION SERVICES RECAP FOR FISCAL YEAR 2009

### Exhibit VIII (b)

CONTRACTOR Greene County Human Services	COUNTY Greene
FEDERAL ID NO: 25-6001034	PREPARED BY Amy Switalski
CONTRACT NO: DC08-305336	PHONE NO.: 724-852-5277

	Low Income		Former TANF		TOTAL
	ADMIN	SERVICE	ADMIN	SERVICE	
REVENUE					
DPW Funds	\$ 191,306.10	\$ 704,946.36	\$ 17,723.96	\$ 145,127.93	\$ 1,059,104.35
Interest		353.74		28.00	381.74
Audit Adjustments	-		-		-
Penalties	-		-		-
Other		300.00		-	300.00
		-		-	-
		-		-	-
		-		-	-
		-		-	-
TOTAL REVENUE	191,306.10	705,600.10	17,723.96	145,155.93	1,059,786.09
EXPENDITURES					
Final Report Totals	195,977.87	704,371.85	18,049.40	146,225.93	1,064,625.05
		902.18		-	902.18
		-		-	-
		-		-	-
		-		-	-
		-		-	-
TOTAL EXPENDITURES	195,977.87	705,274.03	18,049.40	146,225.93	1,065,527.23
TOTAL DUE DPW	\$ (4,671.77)	\$ 326.07	\$ (325.44)	\$ (1,070.00)	\$ (5,741.14)

(Continued)

COUNTY OF GREENE, PENNSYLVANIA

CCIS DAYCARE  
 SCHEDULE OF CHILD CARE INFORMATION SERVICES  
 RECAP FOR FISCAL YEAR 2009

Exhibit VIII (b). Continued

CONTRACTOR: Greene County Human Services  
 FEDERAL ID NO: 25-6001034  
 CONTRACT NO: DC08-305336

COUNTY: Greene  
 PREPARED BY: Amy Switalski  
 PHONE NO.: 724-852-5277

	TANF FSS		TANF			TANF TOTAL	STATE MOE/GA FSS	SERVICE		STATE MOE/GA TOTAL	FOOD STAMPS	
			Training	WS - Training	Working			WS-Working	State Moe		Genl Assist/WS2	FSS
REVENUE	\$ 10,548	\$ 40,665	\$ 7,901	\$ 24,041	\$ 4,093	\$ 87,248	\$ 219	\$ 2,096	\$ 2,298	\$ 17,537	\$ 19,835	
DPW Funds Interest	-	9	6	7	1	23	-	2	-	3	3	
Audit Adjustments Other (e.g., Penalties)	-	-	-	-	-	-	-	-	-	-	-	
TOTAL REVENUE	\$ 10,548	\$ 40,674	\$ 7,907	\$ 24,048	\$ 4,094	\$ 87,271	\$ 219	\$ 2,098	\$ 2,298	\$ 17,540	\$ 19,838	
EXPENDITURES												
Final Report Totals	\$ 11,420	\$ 43,556	\$ 6,347	\$ 27,970	\$ 4,368	\$ 93,661	\$ 237	\$ 2,996	\$ 2,488	\$ 17,046	\$ 19,534	
TOTAL EXPENDITURES	11,420	43,556	6,347	27,970	4,368	93,661	237	2,996	2,488	17,046	19,534	
TOTAL DUE DPW	\$ (872)	\$ (2,882)	\$ 1,560	\$ (3,922)	\$ (274)	\$ (6,390)	\$ (18)	\$ (898)	\$ (190)	\$ 494	\$ 304	

(Concluded)

# COUNTY OF GREENE, PENNSYLVANIA

## CCIS DAYCARE SCHEDULE OF REVENUES AND EXPENDITURES ADMINISTRATIVE BUDGET - LOW INCOME

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2009

### Exhibit XVIII (a)

	Budget	Actual
<b>Revenues:</b>		
Pennsylvania Department of Public Welfare	\$ 911,860	\$ 896,906
<b>Expenditures:</b>		
Personnel:		
Salaries and wages	129,771	129,203
Employee benefits	43,571	43,655
Total personnel	173,342	172,858
Operations:		
Communications:		
Telephone	4,808	4,731
Advertising	16	15
Printing	1,811	1,808
Postage	1,623	1,567
Total communications	8,258	8,121
Supplies	6,942	6,939
Equipment (under \$5,000)	1,087	1,087
Travel	800	794
Educational training	30	30
Audit	-	-
Other:		
Uncollected overpayments	500	-
County service	714,753	705,274
Total other	715,253	705,274
Indirect costs	6,148	6,148
Total operations	738,518	728,393
Equipment (over \$5,000)	-	-
Total expenditures	911,860	901,251
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ -</b>	<b>\$ (4,345)</b>

# COUNTY OF GREENE, PENNSYLVANIA

## CCIS DAYCARE

### SCHEDULE OF REVENUES AND EXPENDITURES ADMINISTRATIVE BUDGET - FORMER TANF

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2009

#### Exhibit XVIII (b)

	Budget	Actual
<b>Revenues:</b>		
Pennsylvania Department of Public Welfare	\$ 171,019	\$ 162,880
<b>Expenditures:</b>		
Personnel:		
Salaries and wages	10,198	10,158
Employee benefits	3,119	3,085
Total personnel	13,317	13,243
Operations:		
Communications:		
Telephone	599	585
Advertising	-	-
Printing	258	258
Postage	205	196
Total communications	1,062	1,039
Supplies	3,465	3,436
Equipment (under \$5,000)	201	221
Travel	165	111
Educational training	-	-
Other:		
Uncollected overpayments	500	-
County service	152,309	146,226
Total other	152,809	146,226
Indirect costs	-	-
Total operations	157,702	151,033
Equipment (over \$5,000)	-	-
Total expenditures	171,019	164,276
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ -</b>	<b>\$ (1,396)</b>

# COUNTY OF GREENE, PENNSYLVANIA

## CCIS DAYCARE

### SCHEDULE OF REVENUES AND EXPENDITURES ADMINISTRATIVE BUDGET - TANF

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2009

#### Exhibit XVIII (c)

	<u>Budget</u>	<u>Actual</u>
<b>Revenues:</b>		
<u>Pennsylvania Department of Public Welfare</u>	<u>\$ 123,253</u>	<u>\$ 109,425</u>
<b>Expenditures:</b>		
<u>Personnel:</u>		
Salaries and wages	9,322	9,139
Employee benefits	<u>2,718</u>	<u>2,706</u>
Total personnel	<u>12,040</u>	<u>11,845</u>
<u>Operations:</u>		
<u>Communications:</u>		
Telephone	597	584
Advertising	-	-
Printing	225	225
Postage	<u>203</u>	<u>196</u>
Total communications	<u>1,025</u>	<u>1,005</u>
Supplies	785	769
Equipment (under \$5,000)	431	430
Travel	96	95
Educational training	-	-
<u>Other:</u>		
County service	108,876	102,283
Uncollected overpayments	<u>-</u>	<u>-</u>
Total other	<u>108,876</u>	<u>102,283</u>
Indirect costs	<u>-</u>	<u>-</u>
Total operations	<u>111,213</u>	<u>104,582</u>
Equipment (over \$5,000)	<u>-</u>	<u>-</u>
Total expenditures	<u>123,253</u>	<u>116,427</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u><u>\$ -</u></u>	<u><u>\$ (7,002)</u></u>

# COUNTY OF GREENE, PENNSYLVANIA

## CCIS DAYCARE

### YEAR-TO-DATE ADMINISTRATIVE EXPENDITURES - LOW INCOME SCREENSHOT

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2009

#### Exhibit XVIII (d)



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#### Administration/Family Support Services Budget Detail

Select. . .

<b>Fiscal Year</b>	<b>Funding Source</b>	<b>County</b>	<b>Allocation Amount</b>	<b>Unallocated Funds</b>
FY 2008-09	Low Income - Fund A	Greene	\$197,107.00	\$0.00

#### Budget Information Detail for Greene

##### Administration/Family Support Services Budget

Budget Category	Budget Amount	Expenditures YTD	Last Updated Date
<b>Personnel</b>			
Salaries	\$129,298.00	\$129,202.82	07/24/2009 <input type="checkbox"/>
Benefits	\$44,044.00	\$43,655.59	07/24/2009 <input type="checkbox"/>
<b>Personnel Sub Total</b>	<b>\$173,342.00</b>	<b>\$172,858.41</b>	
<b>Communications</b>			
Telephone	\$4,808.00	\$4,730.63	07/29/2009 <input type="checkbox"/>
Advertising	\$16.00	\$15.11	07/24/2009 <input type="checkbox"/>
Printing	\$1,811.00	\$1,807.96	07/24/2009 <input type="checkbox"/>
Postage	\$1,623.00	\$1,567.46	07/24/2009 <input type="checkbox"/>
<b>Communications Sub Total</b>	<b>\$8,258.00</b>	<b>\$8,121.16</b>	
Supplies	\$6,942.00	\$6,939.33	07/24/2009 <input type="checkbox"/>
Equipment	\$1,087.00	\$1,086.93	06/23/2009 <input type="checkbox"/>
Travel	\$800.00	\$794.04	07/24/2009 <input type="checkbox"/>
Training	\$30.00	\$30.00	07/24/2009 <input type="checkbox"/>
Audit	\$0.00	\$0.00	06/15/2009 <input type="checkbox"/>
<b>Other</b>			
Uncollected Overpayments	\$500.00	\$0.00	07/28/2008 <input type="checkbox"/>
<b>Other Sub Total</b>	<b>\$500.00</b>	<b>\$0.00</b>	
Indirect Costs	\$6,148.00	\$6,148.00	07/24/2009 <input type="checkbox"/>
<b>Totals YTD</b>	<b>\$197,107.00</b>	<b>\$195,977.87</b>	

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# COUNTY OF GREENE, PENNSYLVANIA

## CCIS DAYCARE

### YEAR-TO-DATE ADMINISTRATIVE EXPENDITURES - FORMER TANF SCREENSHOT

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2009

#### Exhibit XVIII (e)



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#### Administration/Family Support Services Budget Detail

Select...

<b>Fiscal Year</b>	<b>Funding Source</b>	<b>County</b>	<b>Allocation Amount</b>	<b>Unallocated Funds</b>
FY 2008-09	Former TANF - Fund C	Greene	\$18,710.00	\$0.00

#### Budget Information Detail for Greene

##### Administration/Family Support Services Budget

Budget Category	Budget Amount	Expenditures YTD	Last Updated Date
<b>Personnel</b>			
Salaries	\$10,198.00	\$10,157.71	07/24/2009 <input type="button" value="X"/>
Benefits	\$3,119.00	\$3,084.83	07/24/2009 <input type="button" value="X"/>
<b>Personnel Sub Total</b>	<b>\$13,317.00</b>	<b>\$13,242.54</b>	
<b>Communications</b>			
Telephone	\$599.00	\$584.70	07/24/2009 <input type="button" value="X"/>
Advertising	\$0.00	\$0.00	12/16/2008 <input type="button" value="X"/>
Printing	\$258.00	\$258.00	07/24/2009 <input type="button" value="X"/>
Postage	\$205.00	\$195.93	07/24/2009 <input type="button" value="X"/>
<b>Communications Sub Total</b>	<b>\$1,062.00</b>	<b>\$1,038.63</b>	
Supplies	\$3,437.00	\$3,435.89	07/24/2009 <input type="button" value="X"/>
Equipment	\$229.00	\$221.36	07/24/2009 <input type="button" value="X"/>
Travel	\$165.00	\$110.98	07/24/2009 <input type="button" value="X"/>
Training	\$0.00	\$0.00	05/27/2009 <input type="button" value="X"/>
Audit	\$0.00	\$0.00	07/10/2009 <input type="button" value="X"/>
Other:			
Uncollected Overpayments	\$500.00	\$0.00	07/28/2008 <input type="button" value="X"/>
<b>Totals YTD</b>	<b>\$18,710.00</b>	<b>\$18,049.40</b>	

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# COUNTY OF GREENE, PENNSYLVANIA

## CCIS DAYCARE

### YEAR-TO-DATE ADMINISTRATIVE EXPENDITURES - TANF SCREENSHOT

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2009

#### Exhibit XVIII (f)



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#### Administration/Family Support Services Budget Detail

Select...

<b>Fiscal Year</b> FY 2008-09	<b>Funding Source</b> TANF	<b>County</b> Greene	<b>Allocation Amount</b> \$14,317.38	<b>Unallocated Funds</b> (\$59.62)
----------------------------------	-------------------------------	-------------------------	---	---------------------------------------

#### Budget Information Detail for Greene

##### Administration/Family Support Services Budget

Budget Category	Budget Amount	Expenditures YTD	Last Updated Date
Personnel			
Salaries	\$9,322.00	\$9,138.95	07/24/2009 <input type="button" value="X"/>
Benefits	\$2,718.00	\$2,706.02	07/24/2009 <input type="button" value="X"/>
<b>Personnel Sub Total</b>	<b>\$12,040.00</b>	<b>\$11,844.97</b>	
Communications			
Telephone	\$597.00	\$584.65	07/24/2009 <input type="button" value="X"/>
Advertising	\$0.00	\$0.00	12/16/2008 <input type="button" value="X"/>
Printing	\$225.00	\$224.90	07/24/2009 <input type="button" value="X"/>
Postage	\$203.00	\$195.92	07/24/2009 <input type="button" value="X"/>
<b>Communications Sub Total</b>	<b>\$1,025.00</b>	<b>\$1,005.47</b>	
Supplies	\$785.00	\$769.23	07/24/2009 <input type="button" value="X"/>
Equipment	\$431.00	\$430.28	12/17/2008 <input type="button" value="X"/>
Travel	\$96.00	\$95.02	07/10/2009 <input type="button" value="X"/>
Training	\$0.00	\$0.00	12/16/2008 <input type="button" value="X"/>
Audit	\$0.00	\$0.00	07/10/2009 <input type="button" value="X"/>
<b>Totals YTD</b>	<b>\$14,377.00</b>	<b>\$14,144.97</b>	

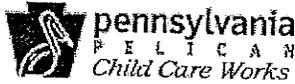
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# COUNTY OF GREENE, PENNSYLVANIA

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

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2009

### Exhibit XVIII (g)



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### Administration/Family Support Services Budget Summary

Fiscal Year  
FY 2008-09

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>	\$197,107.00	\$195,977.87
		<u>Former TANF - Fund C</u>	\$18,710.00	\$18,049.40
		<u>TANF</u>	\$14,317.38	\$14,144.97
		<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, 2009

### Exhibit XVIII (h)



RE417-Payment Recap Report  
CCIS: Greene

Funding Fiscal Year: 2008-09

Provider: ALL

	Expenditures	Overpayments	Total
Greene			
Greene			
Low Income (Fund A) - Regular			
Total Low Income (Fund A) - Regular	\$704,371.85	(\$902.18)	\$705,274.03
Former TANF (Fund C) - Regular			
Total Former TANF (Fund C) - Regular	\$146,225.93	\$0.00	\$146,225.93
TANF Training - Regular			
Total TANF Training - Regular	\$43,556.46	\$0.00	\$43,556.46
TANF Work Support - Training - Regular			
Total TANF Work Support - Training - Regular	\$6,347.46	\$0.00	\$6,347.46
TANF Working - Regular			
Total TANF Working - Regular	\$27,969.70	\$0.00	\$27,969.70
TANF Work Support - Working - Regular			
Total TANF Work Support - Working - Regular	\$4,367.80	\$0.00	\$4,367.80
TANF State MOE - Regular			
Total TANF State MOE - Regular	\$2,995.70	\$0.00	\$2,995.70
Food Stamps - Regular			
Total Food Stamps - Regular	\$17,046.14	\$0.00	\$17,046.14
<b>Greene Total</b>	<b>\$952,881.04</b>	<b>(\$902.18)</b>	<b>\$953,783.22</b>
<b>Greene</b>	<b>Total</b>	<b>(\$902.18)</b>	<b>\$953,783.22</b>

Greene County Funding Source Totals:

Low Income (Fund A)	\$704,371.85	(\$902.18)	\$705,274.03
Former TANF (Fund C)	\$146,225.93	\$0.00	\$146,225.93
TANF Training	\$43,556.46	\$0.00	\$43,556.46
TANF Work Support - Training	\$6,347.46	\$0.00	\$6,347.46

# COUNTY OF GREENE, PENNSYLVANIA

## CCIS DAYCARE RECAP REPORT SUMMARY - (CCMIS) SCREENSHOT

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2009

### Exhibit XVIII (h), (Continued)



Funding Fiscal Year: 2008-09

Provider: ALL

#### RE417-Payment Recap Report

CCIS: Greene

	Expenditures	Overpayments	Total
TANF Working	\$27,969.70	\$0.00	\$27,969.70
TANF Work Support - Working	\$4,367.80	\$0.00	\$4,367.80
TANF State MOE	\$2,995.70	\$0.00	\$2,995.70
Food Stamps	\$17,046.14	\$0.00	\$17,046.14
Greene County Total:	\$952,881.04	(\$902.18)	\$953,783.22
<b>CCIS Funding Source Totals:</b>			
Low Income (Fund A)	\$704,371.85	(\$902.18)	\$705,274.03
Former TANF (Fund C)	\$146,225.93	\$0.00	\$146,225.93
TANF Training	\$43,556.46	\$0.00	\$43,556.46
TANF Work Support - Training	\$6,347.46	\$0.00	\$6,347.46
TANF Working	\$27,969.70	\$0.00	\$27,969.70
TANF Work Support - Working	\$4,367.80	\$0.00	\$4,367.80
TANF State MOE	\$2,995.70	\$0.00	\$2,995.70
Food Stamps	\$17,046.14	\$0.00	\$17,046.14
CCIS Grand Total:	\$952,881.04	(\$902.18)	\$953,783.22

# COUNTY OF GREENE, PENNSYLVANIA

## (COMBINED) HOMELESS ASSISTANCE PROGRAMS REVENUES AND EXPENSES

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2009

Exhibit XIX (a)

I. SOURCES OF FUNDING						TOTAL AVAILABLE FUNDS
DPW Allocation	A	84,216				
Client Contributions	B	-				
Other	C	-				
Interest Earned	D	11				
	E	84,227				
	TOTAL HAP FUNDING					

II. EXPENSES	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Innovative Supportive Housing Services	TOTAL EXPENSES
On Behalf of Clients	-	-	47,555	5,210	1,014	53,779
Personnel	-	17,400	-	-	-	17,400
Operating	-	5,626	-	-	-	5,626
Fixed Assets/Equipment	-	-	-	-	-	-
SUBTOTAL	-	23,026	47,555	5,210	1,014	76,805

County Administration	K	7,422
Total HAP Expenses	L	84,227
Total Unexpended HAP Funds		\$ -

# COUNTY OF GREENE, PENNSYLVANIA

## FAMILY CENTER

### SCHEDULE OF REVENUES AND EXPENDITURES

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2009

	Budget	Actual	Cash Match	Total
<b>Expenditures:</b>				
Personnel:				
Salaries and benefits	\$ 215,654	\$ 215,654	\$ 28,249	\$ 243,903
Total personnel	215,654	215,654	28,249	243,903
Operations:				
Training/conferences	300	300	250	550
Transportation/travel	7,000	7,000	1,510	8,510
Service contracts	29,317	29,317	-	29,317
Communications	1,818	1,818	-	1,818
Facility expenses	19,336	19,336	-	19,336
Supplies	8,155	8,155	1,965	10,120
FC PAT training	4,660	4,660	-	4,660
Other	1,526	1,526	-	1,526
Indirect costs	31,974	29,676	-	29,676
Total operating	104,086	101,788	3,725	105,513
Equipment (\$500 or less)	-	-	-	-
Equipment (\$500 or more)	-	-	-	-
Total equipment	-	-	-	-
<b>Total Budget</b>	<b>\$ 319,740</b>	<b>\$ 317,442</b>	<b>\$ 31,974</b>	<b>\$ 349,416</b>

# COUNTY OF GREENE, PENNSYLVANIA

## FATHERHOOD INITIATIVE SCHEDULE OF REVENUES AND EXPENDITURES

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2009

	Budget	Actual	Cash Match	Total
<b>Expenditures:</b>				
Personnel:				
Salaries and benefits	\$ 17,469	\$ 17,469	-	\$ 17,469
Total personnel	17,469	17,469	-	17,469
Operations:				
Training/conferences	690	690	-	690
Transportation/travel	504	504	-	504
Service contracts	2,906	2,906	-	2,906
Communications	47	47	-	47
Facility expenses	4,293	4,293	-	4,293
Supplies	1,079	1,079	-	1,079
Other	552	552	-	552
Indirect costs	3,060	3,060	-	3,060
Total operating	13,131	13,131	-	13,131
Equipment (\$500 or less)	-	-	-	-
Equipment (\$500 or more)	-	-	-	-
Total equipment	-	-	-	-
<b>Total Budget</b>	<b>\$ 30,600</b>	<b>\$ 30,600</b>	<b>\$ -</b>	<b>\$ 30,600</b>

**County of Greene,  
Pennsylvania**

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

Year Ended December 31, 2009

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, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 27, 2010. 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 opinions 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 deficiency in internal control 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 and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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.

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

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

results of our tests disclosed no instances of noncompliance or other matter 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 September 27, 2010.

\* \* \* \* \*

This report is intended solely for the information and use of the Board of County Commissioners, County Controller, management, and others within the County, 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.

*Maier Duessel*

Pittsburgh, Pennsylvania  
September 27, 2010

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, 2009. 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.

As described in item 2009-1 in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding subrecipient monitoring that are applicable to its Community Development Block Grant – State's Program. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, 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, 2009.

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

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 compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2009-1 to be a material weakness.

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on the response.

\* \* \* \* \*

This report is intended solely for the information and use of the Board of County Commissioners, County Controller, management, and others within the County, 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  
September 27, 2010

# COUNTY OF GREENE, PENNSYLVANIA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2009

### 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 (County).
- 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 was a significant deficiency in internal control over major programs that was disclosed by the audit, this significant deficiency was determined to be a material weakness.
- v. The auditor's report on compliance for each of its major federal programs expresses an unqualified opinion for all major programs except for the Community Development Block Grant - State's Program, which was a qualified opinion.
- vi. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in Part 3 of this Schedule.
- vii. The major federal programs were:

a. Child Care and Development Block Grant	CFDA Number: 93.575
b. Child Care Mandatory and Matching Funds of the Child Care and Development Fund	CFDA Number: 93.596
c. Foster Care – Title IV-E	CFDA Number: 93.658
d. Medical Assistance Program (includes Mental Health/Mental Retardation Program)	CFDA Number: 93.778
e. Community Development Block Grant – State's Program	CFDA Number: 14.228
- viii. The dollar threshold used to distinguish between type A and type B programs was \$300,000.
- ix. The County 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.**

# COUNTY OF GREENE, PENNSYLVANIA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2009

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

#### **FINDING: 2009-1 - Subrecipient Monitoring**

Federal Agency: Department of Housing and Urban Development

Program: Community Development Block Grant- State's Program (CDBG) CFDA# 14.228

Pass-through entity: Pennsylvania Department of Community and Economic Development

Condition: No written or signed agreements exist between the County and two subrecipients noted as receiving CDBG funds from the County during 2009. In addition, at the time of award, the County did not identify to the subrecipient the Federal award information (e.g., CFDA title and number, award name, name of Federal agency) and applicable compliance requirements. The County did not ensure the completion or receipt of required audits of subrecipients within nine months of the end of the subrecipient's audit period. In addition, the County did not ensure that subrecipients take timely and appropriate corrective action on audit findings, if any.

Criteria: General requirements for subrecipient monitoring under the OMB A-133 Compliance Supplement require that before disbursing any CDBG funds to a subrecipient, the recipient, (the County), shall sign a written agreement with the subrecipient. The agreement shall include provisions concerning: the statement of work, records and reports, program income and uniform administrative requirements. In addition, as a pass-through entity, the County is also responsible for:

- Award Identification - At the time of the award, identifying to the subrecipient the Federal award information (e.g., CFDA title and number, award name, name of Federal agency) and applicable compliance requirements.
- Subrecipient Audits - Ensuring required audits are completed within nine months of the end of the subrecipient's audit period, issuing a management decision on audit findings within six months after receipt of the subrecipient's audit report, and ensuring that the subrecipient takes timely and appropriate corrective action on all audit findings.

Effect: The County is not in compliance with Federal requirements related to subrecipient monitoring for the CDBG Program.

Cause: The County did not have oversight procedures to ensure signed written agreements were being obtained before disbursement of CDBG funds to any subrecipient and also lacked proper knowledge of general Federal requirements related to subrecipient monitoring for the CDBG Program.

Recommendation: We recommend that the County obtain written and signed agreements with these subrecipients in accordance with Federal requirements and also implement procedures which would identify all future subrecipients on a timely basis to ensure the

# COUNTY OF GREENE, PENNSYLVANIA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2009

completion of a signed written agreement between the County and subrecipient before any CDBG funds are disbursed to such subrecipients. The County should also review Federal requirements for all required provisions in such agreements. Further, the County should adopt written policies and procedures to ensure that controls are in place to comply with subrecipient monitoring procedures. We recommend policies address the use of a written tool for evaluating subrecipient audits and a system for tracking all subrecipients that are required to be audited. This system should encompass tracking the receipt of audits, sending requests for audits not received, sending out formal acceptance or rejection of audits, and following up on corrective action plans as applicable.

Questioned Costs: None

Views of responsible officials and planned corrective actions: Management agrees with this finding, and has submitted a separate Corrective Action Plan.

**COUNTY OF GREENE, PENNSYLVANIA**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**YEAR ENDED DECEMBER 31, 2009**

**None**