

**County of Greene,  
Pennsylvania**

Single Audit

December 31, 2010

**MaherDuessel**  
Certified Public Accountants

# COUNTY OF GREENE, PENNSYLVANIA

YEAR ENDED DECEMBER 31, 2010

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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, the discretely presented component unit, 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, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 also 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, 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, 2010, and the respective changes in financial position and the respective budgetary comparison for the General Fund, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 27, 2011, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and pension information on pages i through xviii and 43 through 45 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information

and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements as a whole. The supplementary information listed is presented for purposes of additional analysis and is not a required part of the 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 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 also not a required part of the financial statements. The combining and individual nonmajor fund financial statements, the schedule of expenditures of federal awards, and the DPW expenditures are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Maher Duessel*

Pittsburgh, Pennsylvania  
September 27, 2011

# 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, 2010. It should be read in conjunction with the accompanying basic financial statements and the notes to those statements.

## Financial Highlights

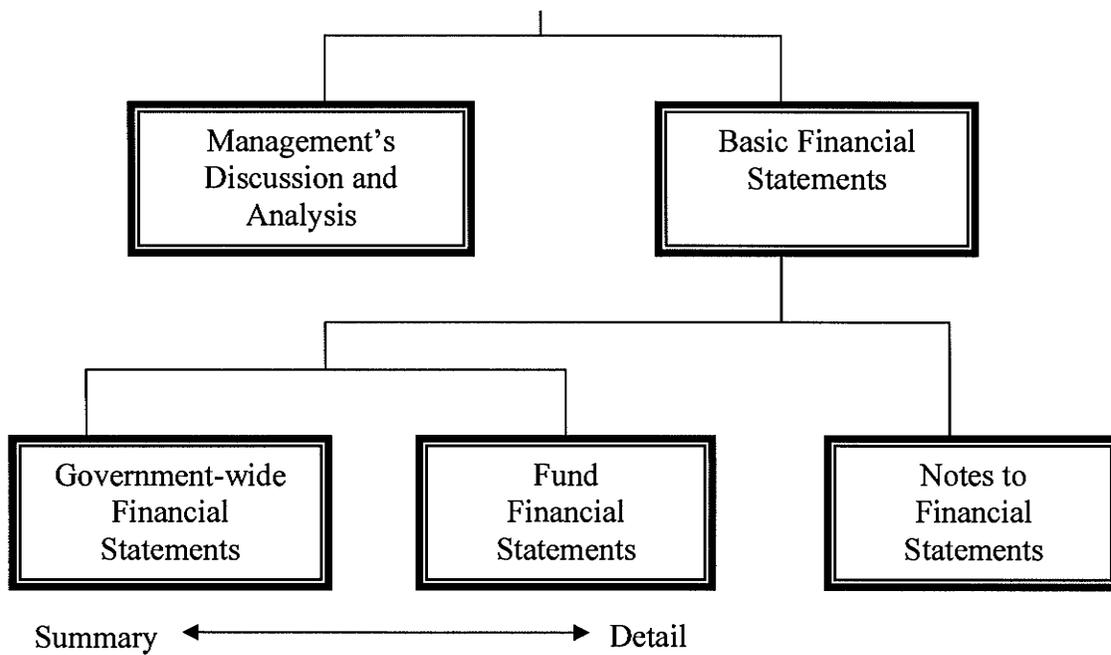
- The County paid off the 2003 bond issue and called bonds due on 12/1/2012 on the IDA revenue bonds; a contingent liability for the County. The IDA paid a portion of this payment and the County paid the remainder, approximately \$35,000. Plans were made to call the remainder of the IDA bonds in early 2011 and to refinance the 2006 Bonds when the market rates allowed.
- In anticipation of the refinancing mentioned above, the County was reviewed by Standard & Poor's and received an *A* rating with a *stable* outlook.
- The County's net assets increased by \$2,170,400 in 2010. Assets decreased approximately \$1 million while liabilities decreased \$3.2 million.
- The County General Fund revenues exceeded expenditures and the fund balance increased by \$1,146,450. Decreased state and federal funding were offset late in 2010 by unanticipated revenues from several sources but predominantly the advance on royalties from County-owned Marcellus shale natural gas assets and increased charges for service in the County Jail and the Recorder of Deeds Office.
- The Board of Commissioners increased the real estate tax rates for general fund and debt millage for 2010 by 1.22 mills. This was implemented after 6 years without an increase and in response to the preceding years state budget crisis, loss of state and federal funding, and the need to fully fund debt service for the 2006 bonds. County charges for service were also reviewed and in many cases raised, where allowed by law, for the same reasons.

# 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.

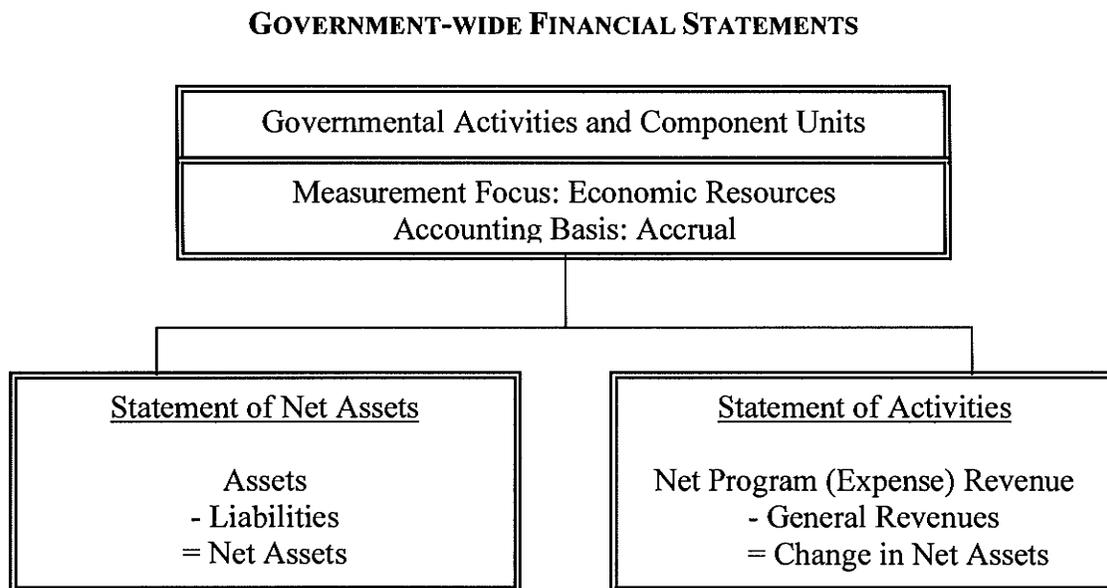
## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

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.



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.

### - Statement of Net Assets

	Governmental Activities			
	2010	2009	2008	2007
<b>Assets:</b>				
Current and other Assets	\$ 14,003,169	\$ 14,958,605	\$ 12,833,668	\$13,813,897
Capital Assets	36,637,176	36,774,931	36,800,933	34,197,762
<b>Total Assets</b>	<b>50,640,345</b>	<b>51,733,536</b>	<b>49,634,601</b>	<b>48,011,659</b>
<b>Liabilities:</b>				
Current Liabilities	5,664,401	8,928,003	7,097,632	\$7,190,832
Other Liabilities	12,375,389	12,375,378	13,579,220	13,248,134
<b>Total Liabilities</b>	<b>18,039,790</b>	<b>21,303,381</b>	<b>20,676,852</b>	<b>20,438,966</b>
<b>Net Assets:</b>				
Invested in capital assets, net of related debt	25,759,579	25,839,161	25,808,781	23,296,147
Restricted	2,796,805	2,895,778	3,186,794	2,845,005
Unrestricted	4,044,171	1,695,216	(37,826)	1,431,541
<b>Total Liabilities and Net Assets</b>	<b>\$50,640,345</b>	<b>\$51,733,536</b>	<b>\$49,634,601</b>	<b>\$47,993,659</b>

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.

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

	2010	2009	2008	2007
Asset-to-Liability Ratio's	2.81 : 1	2.43 : 1	2.4 : 1	2.35 : 1

The County owns approximately 36.6 million dollars in 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 3.37 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.

	2010	2009	2008	2007
Asset-to-Debt Ratio's	3.37 : 1	3.36 : 1	3.35 : 1	3.14 : 1

The County's liabilities fall into two categories; long-term and short-term. Our long-term liabilities are the 2008, 2006, and 2003 bonds and this decreased over \$600,000. The 2003 bonds were paid off in 2010 and the 2006 Bonds were set to be refinanced, though a drop in the rates late in the year caused the Board of Commissioners to put a hold on completing the issuance of those 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. Long-term liabilities related to debt

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. These deferred revenues make up the largest portion of the first category. In 2010 the County cut its accounts payable considerably, in part due to a slowdown in capital projects; but also due to several large pass-thru grants that had increased the 2009 numbers. The chart below reflects the accounts payable levels over the past 4 years. The County has refined its payment terms to Net 28 and makes timely payments on all Accounts Payable.

	2010	2009	2008	2007
Accounts Payable	1,780,389	3,448,466	2,957,380	3,646,428

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

## MANAGEMENT'S DISCUSSION AND ANALYSIS

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 almost 3 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 2.81:1. This means for every \$1 we owe, we hold \$2.81 in cash or assets. The County asset-to-debt ratio is 3.37:1, which again means that for every \$1 of debt we have, we hold \$3.37 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	2.81 : 1	0.92 : 1	.95 : 1	.36 : 1
Asset to Debt Ratio's	3.37 : 1	1.04 : 1	0.69 : 1	1.02 : 1

*based on 2010 CAFR,  
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**

	2010			2009		
	Expenses	Program Revenues	General revenue required (provided)	Expenses	Program Revenues	General revenue required (provided)
<b>Primary Government:</b>						
General Gov.	8,245,343	4,585,522	(3,659,821)	7,974,840	2,568,147	(5,406,693)
Public safety	3,814,865	1,358,822	(2,456,044)	3,496,410	1,135,507	(2,360,903)
Public works	898,021	469,445	(428,577)	602,739	653,741	51,002
Human services	9,177,790	8,993,591	(184,199)	11,405,103	11,334,916	(70,187)
Culture & Rec	2,056,656	1,314,268	(742,388)	1,947,456	1,510,091	(437,365)
Community & Econ Dev	3,684,808	676,837	(3,007,971)	5,806,448	4,701,222	(1,105,226)
Unallocated Deprec.	136,624	-	(136,624)	136,624	0	(136,624)
Interest-Long-term debt	474,602	-	(474,602)	481,891	0	(481,891)
<b>Total activities</b>	<b>28,488,709</b>	<b>17,398,485</b>	<b>(11,090,227)</b>	<b>31,851,511</b>	<b>21,903,624</b>	
<b>General revenues:</b>						
Property taxes, levied for general purposes			10,581,412			9,947,999
Property taxes, levied for debt service			1,172,220			981,550
Property taxes, levied for library expenditures			102,262			99,516
Interest			110,932			80,384
Rental income			820,782			341,125
Special/Misc - transfers			273,981			
Gain (loss) on sale of assets			497			(81,396)
Reimbursement of prior period expenditures			198,539			51,115
<b>Total general revenues</b>			<b>13,260,623</b>			<b>11,420,293</b>
<b>Change in net assets</b>			<b>2,170,400</b>			<b>1,472,406</b>
<b>Net Assets:</b>						
Beginning of year			30,430,155			28,957,749
End of year			<u>32,600,555</u>			<u>30,430,155</u>

The Statement of Activities shows that the County supported its operations with approximately \$10.9 million in general revenues; of which \$10.5 million was general tax revenue. In general, charges for service, and general revenues increased while operating and capital grants decreased from 2009 to 2010 as seen below.

<u>Program Revenue Source</u>	<u>2010</u>	<u>2009</u>
Charges for Services	\$ 3,333,589	\$ 2,948,309
Operating Grants and Contributions	\$ 11,829,412	\$ 14,382,249
Capital Grants and Contributions	\$ 2,235,483	\$ 4,573,006
General Revenues	\$ 13,260,625	\$ 11,420,293

Due to State budget issues, operating and capital grants decreased sharply in across almost all activity types. This trend, along with the fact that the general fund millage had not been increased over a 6 year period, necessitated the increase in millage for 2010 and the \$1.8 million in additional general revenues allowed the county to continue operations, albeit at a reduced level in some non-critical areas. Unexpected revenues at the very end of 2010 allowed for a continued increase in Net Assets.

Changes in Net Assets	2010	2009	2008	2007	2006	2005	2004
	7%	5%	5%	44%	25%	6%	6%

**FUND FINANCIAL STATEMENTS**

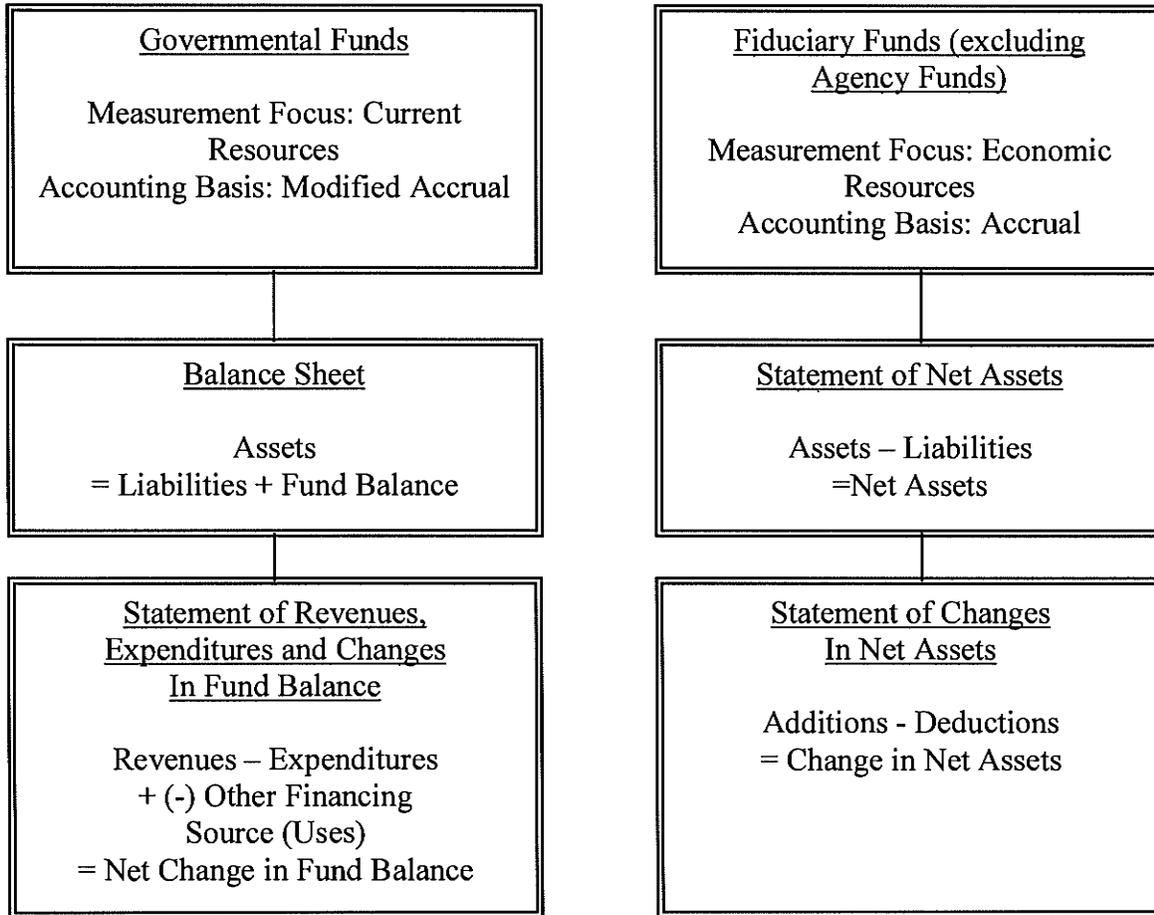
## MANAGEMENT'S DISCUSSION AND ANALYSIS

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.

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

## MANAGEMENT'S DISCUSSION AND ANALYSIS



### **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 the major funds balance sheet in its entirety. 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

ASSETS	GENERAL	CAPITAL PROJECTS	BEHAVIORAL HEALTH	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Cash	\$ 2,803,478	\$ 1,363,831	\$ 1,504,241	\$ 4,207,735	\$ 9,879,285
Investments	-	1,126,427	-	17,534	\$ 1,143,961
Due From Other Funds	1,853,957	130,568	100,816	282,946	\$ 2,368,287
Due From Other Governments	132,200	-	-	774,122	\$ 906,322
Taxes Receivable	1,318,143	-	-	84,416	\$ 1,402,559
Accounts Receivable	141,685	61,828	10,009	50,178	\$ 263,700
Other Assets	-	-	-	795	\$ 795
<b>TOTAL ASSETS</b>	<b>\$ 6,249,463</b>	<b>\$ 2,682,654</b>	<b>\$ 1,615,066</b>	<b>\$ 5,417,726</b>	<b>\$ 15,964,909</b>
<b>LIABILITIES &amp; FUND BALANCE</b>					
Accounts Payable	\$ 340,888	\$ -	\$ 757,412	\$ 632,126	\$ 1,730,426
Accrued Liabilities and Withholdings	256,547	-	-	-	\$ 256,547
Due To Other Funds	538,569	-	188,363	1,613,393	\$ 2,340,325
Due To Other Governments	-	-	-	21	\$ 21
Deferred Revenue	2,207,953	285,286	669,291	1,180,987	\$ 4,343,517
Bonds/Notes Payable	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 3,343,957</b>	<b>\$ 285,286</b>	<b>\$ 1,615,066</b>	<b>\$ 3,426,527</b>	<b>\$ 8,670,836</b>
Nonspendable				795	795
Restricted Fund Balance	2,020	2,397,368		1,799,833	4,199,221
Committed Fund Balance	-	-	-	190,571	190,571
Assigned Fund Balance	15,086	-	-	-	15,086
Unassigned Fund Balance	2888400	-	-	-	2,888,400
<b>TOTAL FUND BALANCE</b>	<b>2,905,506</b>	<b>2,397,368</b>	<b>-</b>	<b>1,991,199</b>	<b>7,294,073</b>
<b>BALANCE</b>	<b>\$ 6,249,463</b>	<b>\$ 2,682,654</b>	<b>\$ 1,615,066</b>	<b>\$ 5,417,726</b>	<b>\$ 15,964,909</b>

The General Fund balance sheet shows the cash available at the end of 2010 for operations in the unassigned fund balance of almost \$2.9 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 2010 by \$1.15 million. At the beginning of 2010 the Board of Commissioners raised taxes to compensate for anticipated reductions in state and federal funding and, as shown above, that did occur. However the county did receive reimbursements for the District attorneys salary from the state for 2008 and other prior period monies for various departments. The County also sold various assets and successfully negotiated with Tanglewood Exploration for royalties on the extraction of Marcellus Shale natural gas under county property. This resulted in the significant increase in fund balance seen above.

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).

As major funds can change from year to year, comparative figures are not shown; but the General Fund assets increased while the liabilities decreased in 2010, with the increase in assets being spread fairly evenly and moderately across all line items. The general fund

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Accounts payable increased moderately while *Accrued liabilities*, *DueTo's* and *Deferred Revenues* all decreased, in some cases significantly. Grant revenue is deferred when the funds remaining in the grant were not expended in the current year.

The Capital Projects fund remains on the major funds list for 2010. Bond spending has continued but assets and liabilities have decreased significantly. In 2009 several large grants were run through the Capital Projects funds which augmented those numbers. This year's numbers are more "normal" for a period in which the majority of the proceeds from a bond issue have been expended and no major grants have been received by this fund, other than pass-thru grants.

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. It should be noted that this fund is funded completely by state revenues and decreased over \$650 thousand from 2009.

### - Revenue & 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 2010. This statement shows the three major 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	Capital Projects	Behavioral Health
<b>Revenues:</b>			
Taxes	\$ 10,460,166	0	0
Intergovernmental	1,524,153	1,829,760	2,930,617
Charges for services, Fines, & Permits	2,134,717	0	0
Interest	30,759	67,674	1,218
Rental income	820,782	0	0
Donations	43,714	0	0
Total revenues	<u>15,014,291</u>	<u>1,897,434</u>	<u>2,931,835</u>
<b>Expenditures:</b>			
Administration	4,806,578	141,159	0
Judicial	2,800,022	0	0
Public safety:	3,378,273	0	0
Public works:	406,400	172,890	0
Human services:	0	0	2,931,042
Culture and recreation:	1,248,320	3,957	0
Conservation & economic development:	1,206,564	1,831,949	0
Debt service:	58,174	0	0
Total expenditures	<u>13,904,331</u>	<u>2,149,955</u>	<u>2,931,042</u>
<b>Excess (Deficiency) of Revenues</b>			
Over Expenditures	<u>1,109,960</u>	<u>(252,521)</u>	<u>793</u>
<b>Other Financing Sources (Uses):</b>			
Transfers in	622,948	0	100,816
Other sources from sale of assets/ prior period reimbursement	229,710	13,000	0
Transfers out and Other	(815,361)	(112,029)	(101,609)
Other uses	(807)	0	0
Total other financing sources (uses)	<u>36,490</u>	<u>(99,029)</u>	<u>(793)</u>
<b>Net Change in Fund Balance</b>	<b>1,146,450</b>	<b>(351,550)</b>	<b>0</b>
Beginning of year	<u>1,759,056</u>	<u>2,748,918</u>	<u>0</u>
End of year	<u><u>2,905,506</u></u>	<u><u>2,397,368</u></u>	<u><u>0</u></u>

*Other Sources from the sale of assets and prior period reimbursements* in 2010 consists mainly of Grant reimbursements from the state for the District Attorney, Adult Probation, Elections, and Solid Waste. The County also sold property at Baily's Crossroads.

Rental Income rose sharply due to total payments from Tanglewood to the County totaling \$531 thousand.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

*Transfers Out*, payments made to other county funds, increased while *Transfers In*, money coming in from state-funded departments, decreased. This once again illustrates the reductions in funding, for mandated programs, by the state and federal government.

The calculation of the fund balance increase is shown at the bottom of this statement and is then carried over to the Balance Sheet. For 2010, the fund balance increased \$1.146 million for the General Fund and decreased \$351,550 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 2010. This MD&A tells us *why* it changed.

### Behavioral Health

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 2010. This revenue is from pass-thru grants for the United Mineworkers Training Center (\$1.5 million) and the Evergreen Technical Park (\$248,000), and other smaller grants received in previous years and just expended in 2010.

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 2010 is in *Economic Development* and is related to the pass-through grant mentioned above.

Bond funds of almost \$173,000 were expended on the actual water and sewage projects under *Public Works*. *General Government – Administration* is the third largest use and is related almost entirely to the replacement of the Courthouse steps and additional work on the roof of the Fort Jackson building funded by grants.

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

## MANAGEMENT'S DISCUSSION AND ANALYSIS

*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, ended 2009 with 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. The County increased debt millage in 2010 and this situation is beginning to improve and the fund balance of this fund increased \$252,577 for 2010.

### Fiduciary Funds

The County reports 3 funds under the Statement of Net Assets – Fiduciary Funds. 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	2010	2009	2008	2007	2006
S&P Index growth (decline)	12.78%	23.00%	-35.61%	2.16%	13.48%
Pension Net Assets growth (decline)	18.36%	24.31%	-15.68%	6.13%	18.10%
County Contribution	\$755,000	\$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 2011 are budgeted at \$736,803.

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 2010, when the preliminary budget was passed in 2009, the County did not yet have many of the benefit rates for the

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

upcoming year, various assessment issues had not been finalized, and several grants for various departments were not yet guaranteed.

**Budget & Actual – General Fund**

## MANAGEMENT'S DISCUSSION AND ANALYSIS

	Budget Amounts		Actual	Variance With Final Budget
	Original	Final		
Taxes	10,375,130	10,381,994	10,460,166	78,172
License and Permits	19,300	19,300	19,610	310
Fines & Forfeits	200,000	200,000	166,995	(33,005)
Federal	161,707	161,707	322,098	160,391
State	542,471	577,017	700,316	123,299
local	510,672	510,672	501,739	(8,933)
Charges for Services	1,307,100	1,310,400	1,948,112	637,712
Interest	32,392	32,392	30,759	(1,633)
Rental Income	362,542	762,453	820,782	58,329
Donations	25,636	25,636	25,636	
Misc.	6,500	18,078	18,078	
<b>Total Revenues</b>	<u>13,543,450</u>	<u>13,999,649</u>	<u>15,014,291</u>	<u>1,014,642</u>
<b>Expenditures</b>				
General Government-Administration	6,120,365	5,606,118	4,806,578	799,540
General Government- Judicial	2,368,079	2,766,418	2,800,022	(33,604)
Public Safety:				
Public Safety- Corrections	2,282,152	2,675,553	2,975,099	(299,546)
Public Safety- EMA/ 911	312,502	348,677	403,174	(54,497)
Public Works:				
Public Works- Solid Waste			16,817	(16,817)
Public Works- Airport	103,708	119,229	389,583	(270,354)
Conservation And Economic Development:				
Community & Economic Dev.	907,979	963,531	980,285	(16,754)
Conservation	100,895	110,074	107,866	2,208
Community Development /Housing	139,989	145,700	104,480	41,220
Culture and Recreation:				
Parks & Recreation	967,327	1,106,211	1,248,317	(142,106)
Tourism	13,541	15,088	13,933	1,155
Debt Service:				
Debt Interest				
Debt Principal Payment	58,173	58,173	58,173	
<b>Total Expenditures</b>	<u>13,374,710</u>	<u>13,914,772</u>	<u>13,904,327</u>	<u>(10,445)</u>
<b>Excess(Deficiency) of Revenues over Expenditures</b>				
Transfers in	413,855	413,655	622,948	209,293
Debt Proceeds				
Other Sources from Assets/PrPd Reimb	165,225	249,286	229,710	(19,576)
Transfers out	(747,819)	(747,819)	(815,362)	67,543
Other Uses			(807)	807
Total Other Financing Sources (Uses)	<u>(168,739)</u>	<u>(84,878)</u>	<u>36,489</u>	<u>121,367</u>
<b>Net Change in Fund Balance</b>	(544,085)	(544,085)	114,673	
<b>Fund Balance:</b>				
Fund Balance Beginning Of Year	1,759,056	1,759,056	1,759,056	
Fund Balance End Of Year	<u>1,759,057</u>	<u>1,759,055</u>	<u>2,905,509</u>	

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

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

in revenue were incorporated along with additions or reductions in spending in accordance with the County Code.

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

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

In the Revenue section of this statement, it can be seen that very few revenue additions/subtractions were made in 2010 with the notable exception being the budgeting of the advance on royalties discussed earlier.

The actual revenue for grants, both state and federal, was the result of prior period reimbursements. Unbudgeted revenue was also up significantly for the Register and Recorders office, where gas leases are researched, and the Jail, which rents out excess capacity to other Pennsylvania Counties.

Even with changes to the budget during the course of the year, actual revenues exceeded budgeted revenues by over 1 million.

With cuts to the state budget in 2010, the County, having some warning (as opposed to the situation that existed in 2009), was able to be proactive and did lay off a portion of the workforce and freeze hiring until we could see the full effects of the state budget. Additionally some of the revenue increases mentioned above were added to general government expenses with no intent to spend, but just to keep the revenues and liabilities even. This is reflected in the \$799,540 variance in the *General Government – Administration* line.

Actual expenditures at the county airport exceeded budget as unbudgeted grant funds were expended. Under *Parks and Recreation*, expenses maintained in a separate fund were merged into the general fund which brought the department in over-budget by \$142,106.

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 and expenditures of \$456,199. The actual General Fund revenue came in over the budget figure by \$1,014,640 while expenditures (and other items) were over budget by \$121,366.

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.

## *MANAGEMENT'S DISCUSSION AND ANALYSIS*

In many respects Greene County has been insulated from the global economic crisis. Our unemployment rates remain lower than the state and national averages, we have no variable rate debt and have been decreasing debt at every opportunity, and our borrowing is limited mainly to the TAN and that has decreased, as our cash reserves have increased, over the past couple years.

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:

Jeff Marshall, Chief Clerk  
93 East High Street  
Waynesburg, PA 15370

# COUNTY OF GREENE, PENNSYLVANIA

## STATEMENT OF NET ASSETS

DECEMBER 31, 2010

	Governmental Activities	Industrial Development Authority
<b>Assets</b>		
Cash and cash equivalents	\$ 9,879,285	\$ 890,463
Restricted cash and cash equivalents	-	324,307
Investments	1,143,961	-
Receivables:		
Taxes receivable, net of allowance	1,402,559	-
Due from other governments	906,322	228,233
Accounts receivable	341,625	-
Notes receivable, current	-	17,129
Prepaid expenses/other assets	795	-
Deferred bond issue costs	328,622	-
Long-term notes receivable, net of allowance of \$123,896	-	96,647
Fixed assets not being depreciated	3,292,708	-
Fixed assets, net of accumulated depreciation	14,523,175	-
Infrastructure assets, net of accumulated depreciation	18,821,293	-
<b>Total Assets</b>	<b>50,640,345</b>	<b>1,556,779</b>
<b>Liabilities</b>		
Accounts payable	1,780,389	450,632
Accrued liabilities and withholdings	256,547	-
Accrued interest payable	173,232	-
Due to other governments	21	-
Unearned revenue	3,025,374	362,079
Net pension obligation	54,238	-
Accrued compensated absences	374,600	-
Line of credit	-	162,836
Revolving loan fund:		
Amount due within one year	-	341,436
Amount due in more than one year	-	96,647
Bonds and notes payable:		
Amount due within one year	627,384	-
Amount due in more than one year	11,748,005	230,000
<b>Total Liabilities</b>	<b>18,039,790</b>	<b>1,643,630</b>
<b>Net Assets</b>		
Invested in capital assets, net of related debt	25,759,579	-
Restricted for:		
Capital projects	2,397,368	-
Debt service	399,437	-
Other purposes	-	-
Unrestricted	4,044,171	(86,851)
<b>Total Net Assets</b>	<b>\$ 32,600,555</b>	<b>\$ (86,851)</b>

See accompanying notes to financial statements.

# COUNTY OF GREENE, PENNSYLVANIA

## STATEMENT OF ACTIVITIES

YEAR ENDED DECEMBER 31, 2010

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	\$ 8,245,343	\$ 1,409,414	\$ 1,254,603	\$ 1,921,505	\$ (3,659,821)	\$ -
Public safety	3,814,865	882,544	476,277	-	(2,456,044)	-
Public works	898,021	36,871	315,531	117,042	(428,577)	-
Human services	9,177,790	182,051	8,811,540	-	(184,199)	-
Culture and recreation	2,056,656	683,657	599,527	31,085	(742,387)	-
Community and economic development	3,684,808	139,052	371,934	165,851	(3,007,971)	-
Unallocated depreciation	136,624	-	-	-	(136,624)	-
Interest on long-term debt	474,602	-	-	-	(474,602)	-
<b>Total governmental activities</b>	<b>\$ 28,488,709</b>	<b>\$ 3,333,589</b>	<b>\$ 11,829,412</b>	<b>\$ 2,235,483</b>	<b>(11,090,225)</b>	<b>(93,282)</b>
<b>Component unit:</b>						
<b>Industrial Development Authority</b>	<b>\$ 159,923</b>	<b>\$ 7,500</b>	<b>\$ -</b>	<b>\$ 59,141</b>	<b>\$ -</b>	<b>\$ -</b>
General revenues:						
Property taxes, levied for general purposes					10,581,412	-
Property taxes, levied for debt service					1,172,220	-
Property taxes, levied for library expenditures					102,262	-
Interest					110,932	28,198
Rental income					820,782	-
Miscellaneous revenues					273,981	51,189
Gain (loss) on sale of assets					497	175,472
Reimbursement of prior period expenditures					198,539	-
<b>Total general revenues</b>					<b>13,260,625</b>	<b>254,859</b>
<b>Change in Net Assets</b>					<b>2,170,400</b>	<b>161,577</b>
<b>Net Assets:</b>						
Beginning of year					30,430,155	(248,428)
End of year					<b>\$ 32,600,555</b>	<b>\$ (86,851)</b>

See accompanying notes to financial statements.

# COUNTY OF GREENE, PENNSYLVANIA

## BALANCE SHEET GOVERNMENTAL FUNDS

DECEMBER 31, 2010

	<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	\$ 2,803,478	\$ 1,504,241	\$ 1,363,831	\$ 4,207,735	\$ 9,879,285
Investments	-	-	1,126,427	17,534	1,143,961
Due from other funds	1,853,957	100,816	130,568	282,946	2,368,287
Due from other governments	132,200	-	-	774,122	906,322
Taxes receivable	1,318,143	-	-	84,416	1,402,559
Accounts receivable	141,685	10,009	61,828	50,178	263,700
Other assets	-	-	-	795	795
<b>Total Assets</b>	<b><u>\$ 6,249,463</u></b>	<b><u>\$ 1,615,066</u></b>	<b><u>\$ 2,682,654</u></b>	<b><u>\$ 5,417,726</u></b>	<b><u>\$ 15,964,909</u></b>
<b>Liabilities and Fund Balance</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 340,888	\$ 757,412	\$ -	\$ 632,126	\$ 1,730,426
Accrued liabilities and withholdings	256,547	-	-	-	256,547
Due to other funds	538,569	188,363	-	1,613,393	2,340,325
Due to other governments	-	-	-	21	21
Deferred revenue	2,207,953	669,291	285,286	1,180,987	4,343,517
<b>Total Liabilities</b>	<b><u>3,343,957</u></b>	<b><u>1,615,066</u></b>	<b><u>285,286</u></b>	<b><u>3,426,527</u></b>	<b><u>8,670,836</u></b>
<b>Fund Balance:</b>					
Non-spendable	-	-	-	795	795
Restricted	2,020	-	2,397,368	1,799,833	4,199,221
Committed	-	-	-	190,571	190,571
Assigned - General Fund - HRA	15,086	-	-	-	15,086
Unassigned	2,888,400	-	-	-	2,888,400
<b>Total Fund Balance</b>	<b><u>2,905,506</u></b>	<b><u>-</u></b>	<b><u>2,397,368</u></b>	<b><u>1,991,199</u></b>	<b><u>7,294,073</u></b>
<b>Total Liabilities and Fund Balance</b>	<b><u>\$ 6,249,463</u></b>	<b><u>\$ 1,615,066</u></b>	<b><u>\$ 2,682,654</u></b>	<b><u>\$ 5,417,726</u></b>	<b><u>\$ 15,964,909</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, 2010

**Total Fund Balance - Governmental Funds** \$ 7,294,073

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. 36,637,176

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. 1,318,143

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. 328,622

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. (54,238)

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	\$ (374,600)	
GO bonds/notes/leases	(12,375,389)	
Accrued interest on bonds	<u>(173,232)</u>	
		<u>(12,923,221)</u>

**Total Net Assets - Governmental Activities** \$ 32,600,555

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, 2010

	General Fund	Behavioral Health	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
Taxes	\$ 10,460,166	\$ -	\$ -	\$ 1,402,966	\$ 11,863,132
Licenses and permits	19,610	-	-	-	19,610
Fines and forfeits	166,995	-	-	-	166,995
Intergovernmental	1,524,153	2,930,617	1,829,760	7,714,648	13,999,178
Charges for services	1,948,112	-	-	1,055,929	3,004,041
Interest	30,759	1,218	67,674	11,281	110,932
Rental income	820,782	-	-	-	820,782
Donations	43,714	-	-	22,003	65,717
Total revenues	<u>15,014,291</u>	<u>2,931,835</u>	<u>1,897,434</u>	<u>10,206,827</u>	<u>30,050,387</u>
<b>Expenditures:</b>					
General government - administration	4,806,578	-	141,159	33,380	4,981,117
General government - judicial	2,800,022	-	-	760,194	3,560,216
Public safety:					
Corrections	2,975,099	-	-	-	2,975,099
EMA/911	403,174	-	-	402,745	805,919
Public works:					
Highways and bridges	-	-	-	299,279	299,279
Sanitation/solid waste	16,817	-	143,928	-	160,745
Airport	389,583	-	28,962	-	418,545
Human services:					
Child/youth services	-	-	-	1,919,255	1,919,255
Drug and alcohol	-	-	-	551,186	551,186
Mental health/retardation	-	2,931,042	-	-	2,931,042
Other human services	-	-	-	3,773,454	3,773,454
Culture and recreation:					
Parks and recreation	1,248,320	-	3,957	343,957	1,596,234
Libraries	-	-	-	299,556	299,556
Conservation and economic development:					
Conservation/development	107,866	-	-	149,887	257,753
Housing/community development	104,480	-	-	170,678	275,158
Economic development	980,285	-	1,831,949	-	2,812,234
Tourist promotion	13,933	-	-	105,730	119,663
Debt service:					
Debt interest	-	-	-	476,103	476,103
Debt principal payments	58,174	-	-	549,616	607,790
Total expenditures	<u>13,904,331</u>	<u>2,931,042</u>	<u>2,149,955</u>	<u>9,835,020</u>	<u>28,820,348</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>1,109,960</u>	<u>793</u>	<u>(252,521)</u>	<u>371,807</u>	<u>1,230,039</u>
<b>Other Financing Sources (Uses):</b>					
Transfers in	622,948	100,816	-	834,574	1,558,338
Other sources from sale of assets/ prior period reimbursement	228,903	-	13,000	45,335	287,238
Transfers out	(815,361)	(101,609)	(112,029)	(529,339)	(1,558,338)
Payment on guaranteed debt	-	-	-	(34,528)	(34,528)
Total other financing sources (uses)	<u>36,490</u>	<u>(793)</u>	<u>(99,029)</u>	<u>316,042</u>	<u>252,710</u>
<b>Net Change in Fund Balance</b>	<u>1,146,450</u>	<u>-</u>	<u>(351,550)</u>	<u>687,849</u>	<u>1,482,749</u>
<b>Fund Balance:</b>					
Beginning of year	<u>1,759,056</u>	<u>-</u>	<u>2,748,918</u>	<u>1,303,350</u>	<u>5,811,324</u>
End of year	<u>\$ 2,905,506</u>	<u>\$ -</u>	<u>\$ 2,397,368</u>	<u>\$ 1,991,199</u>	<u>\$ 7,294,073</u>

See accompanying notes to financial statements.

# COUNTY OF GREENE, PENNSYLVANIA

## RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

YEAR ENDED DECEMBER 31, 2010

**Net Change in Fund Balance - Governmental Funds** **\$ 1,482,749**

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

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

	Capital outlays	\$ 970,171	
	Less: Depreciation expense	<u>(1,107,426)</u>	(137,255)

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. 135,099

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. 607,790

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. (29,156)

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. 2,321

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	(997)	
	Gain (loss) on the sale of capital assets	<u>497</u>	(500)

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. 120,802

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. (11,450)

**Change in Net Assets of Governmental Activities** **\$ 2,170,400**

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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 10,375,130	\$ 10,381,994	\$ 10,460,166	\$ 78,172
Licenses and permits	19,300	19,300	19,610	310
Fines and forfeits	200,000	200,000	166,995	(33,005)
Intergovernmental	1,214,850	1,249,396	1,524,153	274,757
Charges for services	1,307,100	1,310,400	1,948,112	637,712
Interest	32,392	32,392	30,759	(1,633)
Rental income	362,542	762,453	820,782	58,329
Donations	32,136	43,714	43,714	-
<b>Total revenues</b>	<b>13,543,450</b>	<b>13,999,649</b>	<b>15,014,291</b>	<b>1,014,642</b>
<b>Expenditures:</b>				
General government - administration	6,120,366	5,606,118	4,806,578	799,540
General government - judicial	2,368,079	2,766,418	2,800,022	(33,604)
Public safety:				
Corrections	2,282,152	2,675,553	2,975,099	(299,546)
EMA/911	312,502	348,677	403,174	(54,497)
Public works:				
Sanitation/solid waste	-	-	16,817	(16,817)
Airport	103,708	119,229	389,583	(270,354)
Culture and recreation:				
Parks and recreation	967,327	1,106,211	1,248,320	(142,109)
Conservation and economic development:				
Conservation/development	100,895	110,074	107,866	2,208
Housing/community development	139,989	145,700	104,480	41,220
Economic development	907,979	963,531	980,285	(16,754)
Tourist promotion	13,541	15,088	13,933	1,155
Debt service:				
Debt principal payment	58,173	58,173	58,174	(1)
<b>Total expenditures</b>	<b>13,374,711</b>	<b>13,914,772</b>	<b>13,904,331</b>	<b>10,441</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>168,739</b>	<b>84,878</b>	<b>1,109,960</b>	<b>1,025,082</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	413,855	413,655	622,948	209,293
Other sources from sale of assets/prior period reimbursement	165,225	249,286	228,903	(20,383)
Transfers out	(747,819)	(747,819)	(815,361)	(67,542)
<b>Total other financing sources (uses)</b>	<b>(168,739)</b>	<b>(84,878)</b>	<b>36,490</b>	<b>121,368</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,146,450</b>	<b>\$ 1,146,450</b>

See accompanying notes to financial statements.

# COUNTY OF GREENE, PENNSYLVANIA

## STATEMENT OF FIDUCIARY NET ASSETS FIDUCIARY FUNDS

DECEMBER 31, 2010

	Pension Trust Fund	Tax Claim Bureau	Escrow Accounts	Total
<b>Assets</b>				
Cash and cash equivalents	\$ 106,649	\$ 149,833	\$ 628,884	\$ 885,366
Investments	14,250,977	-	-	14,250,977
Due from other funds	34,207	-	15,756	49,963
Accounts receivable	65,724	-	-	65,724
<b>Total Assets</b>	<b>14,457,557</b>	<b>149,833</b>	<b>644,640</b>	<b>15,252,030</b>
<b>Liabilities</b>				
Due to litigants	-	-	19,662	19,662
Due to other governments	-	149,833	547,053	696,886
Due to other funds	-	-	77,925	77,925
<b>Total Liabilities</b>	<b>-</b>	<b>149,833</b>	<b>644,640</b>	<b>794,473</b>
<b>Net Assets</b>				
<b>Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 14,457,557</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,457,557</b>

See accompanying notes to financial statements.

# COUNTY OF GREENE, PENNSYLVANIA

## STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS FIDUCIARY FUNDS

YEAR ENDED DECEMBER 31, 2010

### Additions:

Contributions:	
County	\$ 755,000
Plan member	607,836
	<hr/>
Total contributions	1,362,836
	<hr/>
Investment income:	
Appreciation in fair value of investments	1,142,241
Interest and dividends	374,864
	<hr/>
Total investment income	1,517,105
	<hr/>
Total additions	2,879,941
	<hr/>

### Deductions:

Pension benefits	204,664
Refund of contributions	320,650
Administrative expenses	111,473
	<hr/>
Total deductions	636,787
	<hr/>

**Change in Net Assets** 2,243,154

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

Beginning of year	12,214,403
	<hr/>
End of year	\$ 14,457,557
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See accompanying notes to financial statements.

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010

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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
- Greene County Redevelopment Authority

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 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, 2010

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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 allocates 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, 2010

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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. The Fund 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, 2010

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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, 2010

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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, 2010

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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, 2010, 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, 2010

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	\$ 1,853,957	\$ 538,569
Governmental - Capital Projects	130,568	-
Governmental - Debt Service	-	531,383
Special Revenue - Human Services	19,953	80,998
Special Revenue - Children and Youth	178,701	409,997
Special Revenue - Child Support Enforcement	-	89,736
Special Revenue - Behavioral Health	100,816	188,363
Special Revenue - BHS D&A	24,991	43,067
Special Revenue - DA Grant Fund	-	2,109
Special Revenue - Fair Board	-	450
Special Revenue - 911 and Hazmat	48,642	220,584
Special Revenue - Tourism	-	11,996
Special Revenue - Liquid Fuels	-	14,974
Special Revenue - Library System	1,735	-
Special Revenue - Conservation District	-	21,099
Special Revenue - Clerk of Courts Automation	180	-
Special Revenue - Community Service	474	126
Special Revenue - Prothonotary Automation	300	-
Special Revenue - Affordable Housing Trust	2,180	1,275
Special Revenue - Records & Improvement - County	1,196	-
Special Revenue - Records & Improvement - R&R	4,594	-
Special Revenue - Probation DUI	-	1,520
Special Revenue - Human Services Transportation	-	184,079
Trust Agency - Pension Trust	34,207	-
Trust Agency - Escrow Accounts	15,756	77,925
	<u>\$ 2,418,250</u>	<u>\$ 2,418,250</u>

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010

Individual fund transfers at December 31, 2010 were as follows:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfers Out</u>
Governmental - General	\$ 622,948	\$ 815,361
Governmental - Capital Projects	-	112,029
Governmental - Debt Service	147,872	-
Special Revenue - Human Services	6,950	16,704
Special Revenue - Children and Youth	369,022	121,732
Special Revenue - Child Support Enforcement	202,506	47,232
Special Revenue - Behavioral Health	100,816	101,609
Special Revenue - BHS D&A	16,332	4,500
Special Revenue - Human Services Transportation	-	46,875
Special Revenue - 911 and Hazmat	46,892	155,139
Special Revenue - Tourism	-	2,859
Special Revenue - Liquid Fuels	-	11,993
Special Revenue - Law Library	30,000	5,493
Special Revenue - Probation Supervision	-	100,851
Special Revenue - Redevelopment Authority	15,000	-
Special Revenue - Slater Poor Fund	-	2,020
Special Revenue - Election Grant	-	13,941
	<u>\$ 1,558,338</u>	<u>\$ 1,558,338</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

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010

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All fixed assets and infrastructure are valued at historical cost or estimated historical cost if actual cost is not available.

Donated capital assets are valued at their fair market value on the date donated.

### K. Unearned Revenues

Unearned revenues represent amounts received, which will be included in revenues of future fiscal years. In the General Fund and Special Revenue Funds, unearned revenues consist of carry-over balances of various federal and state operating grants and tax revenue received within 60 days of year-end.

### 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 employees approach service limits. The balances of accrued employee benefits are as follows:

Amount for potential sick day buy-backs non-retirement eligible	\$ 94,500
Amount for sick day buy-backs retirement eligible	70,100
Amount for severance pay	<u>210,000</u>
Total Compensated Absences Liability	<u>\$ 374,600</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.

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010

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2. General Government - Judicial – Includes the Courts, Clerk of Courts, Coroner, District Attorney, District Justices, Register & Recorder, Prothonotary, Jury Commissioners, Sheriff, Public Defender, and Domestic Relations.
3. Public Safety - Corrections – Includes the Jail, Adult Probation, Juvenile Probation, and Community Service.

### **N. Classification of Fund Balance**

As of December 31, 2010, the County had \$43,418 of encumbrances in operating funds that rolled over into the next fiscal year. Capital projects had \$3,025 of encumbrances at December 31, 2010.

GASB Statement No. 54 establishes accounting and financial standards for all governments that report governmental funds. It establishes criteria for classifying fund balances into specifically defined classifications and clarifies definitions as follow:

- Nonspendable -- This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally required to be maintained intact.
- Restricted -- This classification consists of amounts that are restricted to specific purposes, as defined below by GASB Statement No. 34. The County's restricted fund balances consist of external enabling legislation for the state, federal or local government grants.
- Committed -- This classification consists of amounts used for specific purposes imposed by formal action of the County's highest level of decision-making authority (Chief Executive/Council). The removal or modification of the use of committed funds can only be accomplished by formal action prior to fiscal year-end by the County's highest level of authority.
- Assigned—This classification consists of amounts constrained by the County's intent to be used for specific purposes that are neither restricted nor committed. The present procedure is for the Chief Executive to assign amounts to be used for specific purposes before issuance of audited financial statements.
- Unassigned—This classification consists of amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned balance.

The County's policy is to apply expenditures against any restricted fund balance, committed fund balance, assigned fund balance, and then unassigned fund balance.

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# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010

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### **O. Classification of Net Assets**

GASB Statement No. 34 requires the classification of net assets into three components – invested in capital assets, net of related debt; restricted; and unrestricted. These classifications are defined as follows:

- Invested in capital assets, net of related debt -- This component of net assets consists of capital assets net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of these assets.
- Restricted -- This component of net assets consists of constraints placed on net asset use through external restrictions, such as constitutional provisions or enabling legislation.
- 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.”

The County’s policy is to apply expenses against restricted fund balance then unrestricted fund balance.

### **P. Pending Pronouncement**

GASB has issued Statement No. 59, “*Financial Instruments Omnibus*,” effective for periods beginning after June 15, 2010. The objective of this statement is to update and improve existing standards regarding financial reporting and disclosure requirements of certain financial instruments and external investment pools for which significant issues have been identified in practice. The effect of implementation of this statement has not yet been determined.

GASB has issued Statement No. 61, “*The Financial Reporting Entity: Omnibus*,” effective for periods beginning after June 15, 2012. The objective of this statement is to improve financial reporting for a governmental financial reporting entity by modifying existing requirements for the assessment of potential component units. The effect of implementation of this statement has not yet been determined.

GASB has issued Statement No. 62, “*Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*,” effective for periods beginning after December 15, 2011. This statement establishes accounting and financial reporting standards for the financial reporting statements of state and local governments by bringing together reporting literature in one place with the guidance modified as necessary. The effect of implementation of this statement has not yet been determined.

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010

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### **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* - 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, 2010, \$1,499,491 of the County's \$10,307,675 bank balance was insured by the Federal Deposit Insurance Corporation. The remaining bank balance of \$8,808,184 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 \$9,871,633 as of December 31, 2010 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.

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010

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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, 2010, the bank balance of the investment in PLGIT is \$7,652. The carrying value of the investment in PLGIT of \$7,652 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 \$1,143,961 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, 2010, \$267,534 of the balance of \$1,143,961 was insured by the Federal Deposit Insurance Corporation. The remaining bank balance of \$876,427 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.

*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, 2010, the County's investments in PLGIT have received an AAA rating from Standard & 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 2.75% and have a maturity of 60 months.

### Agency Funds

The County maintains bank accounts for the elected row officers, other County offices, and tax claim. The balance of these accounts is reflected in the statement of fiduciary net assets. Receipts and disbursements for these programs were \$3,801,854 and \$3,631,976, respectively, for the year ended December 31, 2010. The carrying amount of deposits for the row offices and other County offices was \$628,884 and the bank balance was \$657,305. The carrying amount of deposits for the Tax Claim Bureau was \$149,833 and the bank balance was \$140,105. None of the bank balances were covered by federal depository insurance; however, they were 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.

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# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010

### 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, 2010, the County had the following cash and investments in its Pension Trust Funds:

Cash or Investment Type	Investment Maturities (In Years) from December 31, 2009					
	Fair Market Value	Less than 1 year	1-5 Years	6-10 Years	11 - 15 Years	16 or more Years
U.S. Treasuries	\$ 1,228,897	\$ -	\$ 1,174,713	\$ 54,184	\$ -	\$ -
U.S. Government Agency Obligations	295,569	-	27,806	241,790	-	25,973
U.S. Government CMO/POOL	331,564	-	179,679	-	26,749	125,136
Municipal Bonds and Notes	483,260	-	258,509	74,751	-	150,000
Corporate Bonds	3,030,429	47,979	1,016,629	1,557,682	-	408,139
Euroclear Bonds and Notes	108,175	-	108,175	-	-	-
Corporate CMOs and Remics	179,818	-	-	-	-	179,818
<b>Total debt securities</b>	<b>5,657,712</b>	<b>\$ 47,979</b>	<b>\$ 2,765,511</b>	<b>\$ 1,928,407</b>	<b>\$ 26,749</b>	<b>\$ 889,066</b>
Cash and cash equivalents	106,649					
Money market accounts	756,189					
Common stock equities	7,837,076					
<b>Total cash, cash equivalents, and other investments</b>	<b>8,699,914</b>					
<b>Total cash, cash equivalents, and investments reported on statement of fiduciary net assets</b>	<b>\$ 14,357,626</b>					

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, 2010, the Pension Trust Funds' investments in fixed income bonds have received the following ratings from Moody's:

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010

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<u>Investment Type</u>	<u>Standard &amp; Poor's Rating</u>	<u>Percentage of Total Pension Trust Fund Cash and Investments</u>
Governmental Bonds	AAA	12.93%
Governmental Bonds	AA3	0.52%
Governmental Bonds	VMG1	1.04%
Governmental Bonds	Unrated	1.80%
Corporate Bonds	A1	3.70%
Corporate Bonds	A2	5.28%
Corporate Bonds	A3	0.66%
Corporate Bonds	AA1	1.25%
Corporate Bonds	AA2	1.69%
Corporate Bonds	AA3	1.68%
Corporate Bonds	BAA1	3.78%
Corporate Bonds	BAA2	2.74%
Corporate Bonds	BAA3	1.51%
Corporate Bonds	WR	0.08%
Governmental & Corporate Bonds	Unrated	61.35%
		<u>100%</u>

*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, 2010, the County's entire pension investment balance of \$14,357,626 (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.

*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.

### 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 2010 levy was based, was \$1,497,512,859. 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, 2010, was 6.77 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,

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010

2010 was 0.8 mills per \$1,000. The tax rate related to library services for the year ended December 31, 2010 was 0.07 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
1943-2005	\$ 162,539	20.0%	\$ 130,031
2006-2007	46,830	1.0%	46,362
2008-2009	353,434	0.3%	352,374
2010	789,376	0.0%	789,376
	<u>\$ 1,352,179</u>		<u>\$ 1,318,143</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.

### 6. FIXED ASSETS

The following table illustrates the changes in general fixed assets as they have occurred in fiscal year 2010.

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010

	Balance at January 1, 2010	Additions	Deletions	Balance at December 31, 2010
<b>Governmental Activities:</b>				
Fixed assets not being depreciated:				
Land	\$ 2,444,785	\$ -	\$ -	\$ 2,444,785
Construction in progress	769,438	257,454	178,969	847,923
<b>Total fixed assets not being depreciated</b>	<b>3,214,223</b>	<b>257,454</b>	<b>178,969</b>	<b>3,292,708</b>
Fixed assets being depreciated:				
Buildings and improvements	16,875,552	345,086	-	17,220,638
Vehicles	1,995,346	143,018	28,035	2,110,329
Furniture and equipment	2,964,475	131,145	-	3,095,620
<b>Total fixed assets being depreciated</b>	<b>21,835,373</b>	<b>619,249</b>	<b>28,035</b>	<b>22,426,587</b>
Less accumulated depreciation for:				
Buildings and improvements	4,607,409	400,163	-	5,007,572
Vehicles	804,312	169,486	27,535	946,263
Furniture and equipment	1,650,592	298,985	-	1,949,577
<b>Total accumulated depreciation</b>	<b>7,062,313</b>	<b>868,634</b>	<b>27,535</b>	<b>7,903,412</b>
<b>Total fixed assets being depreciated, net of accumulated depreciation</b>	<b>14,773,060</b>	<b>(249,385)</b>	<b>500</b>	<b>14,523,175</b>
Infrastructure assets	20,908,388	272,437	-	21,180,825
Less accumulated depreciation	2,120,740	238,792	-	2,359,532
<b>Infrastructure assets, net of accumulated depreciation</b>	<b>18,787,648</b>	<b>33,645</b>	<b>-</b>	<b>18,821,293</b>
<b>Governmental assets fixed assets, net</b>	<b>\$ 36,774,931</b>	<b>\$ 41,714</b>	<b>\$ 179,469</b>	<b>\$ 36,637,176</b>

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

<b>Governmental Activities:</b>	
General government	\$ 240,915
Public safety	157,362
Public works	289,351
Human services	120,971
Culture and recreation	162,203
Unallocated depreciation	136,624
<b>Total depreciation expense - governmental activities</b>	<b>\$ 1,107,426</b>

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010

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### 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, 2010.

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, 2010 was \$8,379,320.

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, 2010, the date of the most recent valuation, participants in the Plan were as follows:

Participants:	
Retirees and beneficiaries	66
Deferred vested	14
Active plan members	<u>252</u>
Total	<u><u>332</u></u>

State statutes 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.

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# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010

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 \$638,240, or 9.600% of covered payroll, were calculated in accordance with actuarially determined contribution requirements based on an actuarial valuation dated January 1, 2010. Actual employer contributions amounted to \$755,000 in 2010.

### Required Government Accounting Standards Board Statements No. 25 and No. 27 Disclosures

	<b>Prior Year Annual Pension Cost and Net Pension Obligation</b>				
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Annual Required Contribution ARC	\$ 426,300	\$ 447,615	\$ 424,472	\$ 445,695	\$ 638,240
Interest on NPO	24,969	21,692	20,395	20,275	13,128
Adjustment of the ARC	<u>(40,971)</u>	<u>(35,593)</u>	<u>(33,466)</u>	<u>(33,269)</u>	<u>(17,170)</u>
Annual Pension Cost APC	410,298	433,714	411,401	432,701	634,198
Contributions Made	<u>454,000</u>	<u>451,000</u>	<u>413,000</u>	<u>528,000</u>	<u>755,000</u>
Change in NPO	(43,702)	(17,286)	(1,599)	(95,299)	(120,802)
NPO Beginning of Year	<u>332,926</u>	<u>289,224</u>	<u>271,938</u>	<u>270,339</u>	<u>175,040</u>
NPO End of Year	<u>\$ 289,224</u>	<u>\$ 271,938</u>	<u>\$ 270,339</u>	<u>\$ 175,040</u>	<u>\$ 54,238</u>

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010

### Accounting Information

A. The funding requirement method was changed from the Aggregate Method in 2008 to the Entry Age Normal Cost Method in 2010 using a 20-year open amortization period.

B. Annual pension costs for the year beginning January 1, 2010:

Annual Required Contribution	\$	638,240
Interest on NPO		13,128
Adjustment to the ARC		<u>(17,170)</u>
Annual pension cost	\$	<u><u>634,198</u></u>

Other disclosure information:

Actuarial cost method	Entry age (% Pay)
Asset valuation method	Fair value
Amortization method	Level dollar, open
Amortization remaining amortization period	20 years
Actuarial assumptions:	
Investment rate of return	7.50%
Projected salary increases	5.00%
Underlying inflation rate	3.00%

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.

### Trend Information

<u>Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation (Asset)</u>
12/31/2008	\$ 411,401	100.4%	\$ 270,339
12/31/2009	432,701	122.0%	175,040
12/31/2010	634,198	119.0%	54,238

### Funded Status

The County's funded status and related information as of the latest actuarial valuation date, January 1, 2010, is as follows:

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010

Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Excess of Assets Over (Under) AAL	Funded Ratio	Covered Payroll	Excess (Deficiency) as a Percentage of Covered Payroll
\$ 11,993,510	\$ 14,494,466	\$ (2,500,956)	82.75%	\$ 8,379,320	(29.85)%

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.

### 8. DEFERRED COMPENSATION PLAN

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

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

### 9. LONG-TERM DEBT OBLIGATIONS

The changes in long-term obligations payable during the year ended December 31, 2010 are as follows:

	At December 31, 2009	Issuances	Repayments	At December 31, 2010	Due Within One Year
G. O. Refunding 2003	\$ 425,000	\$ -	\$ 425,000	\$ -	\$ -
G. O. Bond 2006	5,250,000	-	5,000	5,245,000	5,000
G. O. Bond 2008	7,100,000	-	115,000	6,985,000	560,000
Note Payable	6,979	-	4,616	2,363	2,363
Capital Leases	201,199	-	58,173	143,026	60,021
<b>Total</b>	<b>\$ 12,983,178</b>	<b>\$ -</b>	<b>\$ 607,789</b>	<b>\$ 12,375,389</b>	<b>\$ 627,384</b>

The costs associated with the issuance of bonds are to be amortized over the life of related debt. At December 31, 2010, \$328,622 of deferred bond issue costs are recognized as an asset on the statement of net assets.

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010

### 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. The remaining principal on the 2003 Series Bonds of \$425,000 were paid off during fiscal year 2010.

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. The 2006 Bonds that mature on and after March 1, 2012 are subject to redemption prior to maturity, in whole or in part, at the option of the County in any order of maturity, on March 1, 2011 or on any date thereafter at 100% of the principal amount thereof plus interest accrued to the date fixed for redemptions.

<u>Year Ending December 31,</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total</u>
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	5,000	222,818	227,818
2016-2020	25,000	1,111,008	1,136,008
2021-2025	3,790,000	765,589	4,555,589
2026-2027	1,405,000	48,698	1,453,698
Total	<u>\$ 5,245,000</u>	<u>\$ 3,041,374</u>	<u>\$ 8,286,374</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%.

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010

<u>Year Ending December 31,</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total</u>
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	630,000	158,025	788,025
2016-2020	3,510,000	436,935	3,946,935
2021	510,000	9,945	519,945
Total	<u>\$ 6,985,000</u>	<u>\$ 1,421,055</u>	<u>\$ 8,406,055</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>
2011	<u>\$ 2,363</u>	<u>\$ 92</u>	<u>\$ 2,455</u>

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

<u>Year Ending December 31,</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total</u>
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	635,000	380,843	1,015,843
2016-2020	3,535,000	1,547,943	5,082,943
2021-2025	4,300,000	775,534	5,075,534
2026-2027	1,405,011	48,698	1,453,709
Total	<u>\$ 12,232,363</u>	<u>\$ 4,462,521</u>	<u>\$ 16,694,884</u>

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010

### 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:

<u>Year Ending December 31,</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total</u>
2011	\$ 60,021	\$ 3,622	\$ 63,643
2012	61,928	1,715	63,643
2013	21,077	138	21,215
Total	<u>\$ 143,026</u>	<u>\$ 5,475</u>	<u>\$ 148,501</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, 2010 for a total of \$2,750,000, with an interest rate of 1.98%, and subsequently paid off the balance by December 31, 2010.

	<u>Beginning Balance</u>	<u>Draws</u>	<u>Repayments</u>	<u>Ending Balance</u>
Tax Anticipation Note	<u>\$ -</u>	<u>\$ 2,750,000</u>	<u>\$ 2,750,000</u>	<u>\$ -</u>

### 11. CONTINGENT LIABILITIES

#### A. Grant Programs

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

#### B. Litigation

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

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010

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### 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 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. During 2010, the Authority and County utilized Meadow Ridge sale proceeds of \$185,472 and County funds of \$34,528 to call for redemption of \$220,000 in bonds due to mature in 2012. Under the above-referenced Guarantee Agreement, the County is obligated to make such payments and will continue to do so, as needed. At December 31, 2010, the outstanding balance of the bond is \$230,000.

### **COMPONENT UNIT:**

#### **GREENE COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY**

#### **1. REPORTING ENTITY**

The Greene County Industrial Development Authority (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 the Government Accounting Standards Board (GASB) Statement No. 14, *"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.

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010

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A portion of the Authority's revenue is derived through contributions from Greene County (County) to cover shortfalls that the Authority experiences. During 2010, the County contributed \$34,528 towards the debt service payments for the guaranteed revenue bonds. The County also paid the Authority's occupancy costs during fiscal year 2010 that totaled approximately \$16,661. If the County ceased to subsidize the Authority's shortfalls, the Authority may have difficulty continuing its operations.

## 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 accounting principles generally accepted in the United States of America. The Authority applies all GASB pronouncements as well as Financial Accounting Standards Board (FASB) 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 No. 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.

### Cash and Cash Equivalents

For purposes of the statements of cash flows, the Authority considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010

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### 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.

### Capital Assets

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.

The Authority uses the following estimated useful lives for the assets:

Office furniture and equipment	5-10 years
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The cost of maintenance and repairs is charged to operations as incurred, significant renewals and betterments are capitalized at the threshold of \$4,000. 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.

During the year ending December 31, 2010, the entire balance of land at January 1, 2010 totaling \$10,000 related to the Meadow Ridge Development was sold.

### 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.

### Deferred Revenues

The Authority records deferred revenues to the extent grant funds have been received in advance of incurring eligible expenses.

### Net Assets

GASB Statement No. 34, "*Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*," requires the classification of net assets into three components – invested in capital assets, net of related debt; restricted; and unrestricted.

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010

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These classifications are defined as follows:

- 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." At December 31, 2010, the Authority's entire net asset balance is unrestricted.

### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. 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 accounting principles generally accepted in the United States of America. 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.

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.

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010

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### 3. CASH AND CASH EQUIVALENTS

The Authority's deposits and investments are deposited with financial institutions and are 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.

The following is a description of the Authority's investment risks:

*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, 2010, \$714,770 of the Authority's bank balance of \$1,214,770 was exposed to custodial credit risk, which is collateralized in accordance with Act 72 as described above. These deposits have carrying amounts of \$1,214,770 as of December 31, 2010.

### 4. NOTES RECEIVABLE AND PAYABLE - 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, 2010, were as follows:

Notes receivable	\$ 237,672
Less reserve for uncollectible	<u>(123,896)</u>
Net amount collectible	113,776
Less current portion	<u>(17,129)</u>
Noncurrent portion	<u><u>\$ 96,647</u></u>

The corresponding revolving loan liability, which represents the funds that may be utilized for additional loans to other qualified businesses, was composed of the following at December 31, 2010:

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# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010

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Revolving Loan Fund-Bank Account	\$ 324,307
Loan Receivable-USDA-Current Portion	<u>17,129</u>
Current Portion of Revolving Loan Fund	341,436
Non-current Portion of Revolving Loan Fund	<u>96,647</u>
Total Restricted Loan Fund	<u>\$ 438,083</u>

### 5. GRANT RECEIVABLE AND GRANT DEFERRED REVENUE

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, 2010, the Authority had grants receivable, allowable costs incurred in excess of grants received on some grants, and deferred revenue, grant funds received in excess of allowable costs incurred on other grants.

Grants receivable was composed of the following at December 31, 2010:

Evergreene project	\$ 226,233
Business retention and expansion program	<u>2,000</u>
Total grants receivable	<u>\$ 228,233</u>

At December 31, 2010, management believes that the balance in grants receivable is fully collectible

Deferred revenue was as follows at December 31, 2010:

Mather project	\$ 340,762
Local economic development assistance grant	<u>21,317</u>
Total deferred revenue	<u>\$ 362,079</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, 2010, was \$162,836 and carried an interest rate of 4.54% and a maturity date of April 19, 2011.

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010

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### 7. CONDUIT DEBT

The Authority issues tax-exempt and taxable limited-obligation debt through various lending and financial institutions to provide below-market interest rate financing to private-sector entities for eligible projects. The debt is secured by the property financed and is payable solely from the payments received on the underlying mortgage loans. Neither the Authority, the Commonwealth of Pennsylvania, nor any political subdivision thereof is obligated in any manner for the repayment of the debt. Accordingly, the debt is not reported as a liability in the accompanying primary government financial statements. The outstanding balances of bonds and notes issued through the Authority as of December 31, 2010 were:

<u>Company</u>	<u>Total Outstanding</u>
Rolling Meadows	\$ 6,090,000
Monongahela Power	3,000,000
CWS Company	660,000
	<u>\$ 9,750,000</u>

The financing arrangement related to the Rolling Meadows Health Care facility is currently subject to a forbearance agreement, since debt service payments have not been paid for 2006, 2007, 2008, 2009, or 2010.

### 8. BONDS PAYABLE

#### Guaranteed 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 mature beginning in 2002 until final maturity in 2017.

During 2010, the Authority and County utilized Meadow Ridge sale proceeds of \$185,472 and County funds of \$34,528 to call for redemption of \$220,000 in bonds due to mature in 2012. The contribution from the County is included in miscellaneous revenue on the statement of activities.

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010

Long-term debt activity during 2010 was as follows:

		Amounts Payable as of January 1, 2010	Additions	Repayment		Amounts Payable as of December 31, 2010	Due Within One Year
Guaranteed Revenue Bonds	\$	450,000	\$ -	\$ (220,000)	\$	230,000	\$ -

Annual debt service requirements are as follows:

Year Ending December 31,		Principal		Interest		Total
2011	\$	-	\$	12,766	\$	12,766
2012		-		12,766		12,766
2013		-		12,766		12,766
2014		-		12,766		12,766
2015		-		12,766		12,766
2016-2017		230,000		25,532		255,532
	\$	230,000	\$	89,362	\$	319,362

## 9. COMMITMENTS AND CONTINGENCIES

### Grant 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. Except as noted in the next paragraph, management is not aware of any other material items of noncompliance which would result in the disallowance of program expenditures.

The Authority entered into a contract with the Commonwealth of Pennsylvania, Department of Community and 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 the DCED for IFIP funds at the request of McHolme, and after receiving a commitment letter from the DCED and entering into the agreement with the DCED, entered into an agreement regarding the IFIP grant with McHolme on July 18, 2008. The IFIP agreement between the Authority and the 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

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010

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with McHolme, the Authority prepares and submits to the 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 the DCED to do so, the Authority is to distribute the IFIP installments to McHolme. In early 2010, the Authority applied to the DCED for an IFIP disbursement based on the 2009 debt service information McHolme provided, and later received a disbursement from the DCED in the amount of \$435,489.

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 represented McHolme, that McHolme had ceased doing business in early May 2010. Thereafter, the Authority received a request from the DCED that it return the IFIP funds 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 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 the Mortgage lender. Because of the competing claims for the IFIP funds, the Authority did not disburse the funds.

The DCED recently filed a compliant against the Authority claiming that it is entitled to the return of the funds totaling \$435,489. The Authority filed an answer to the compliant and a petition for interpleader. Under the petition for interpleader, the court will then decide whether the DCED or bank is entitled to the funds. The DCED is in agreement with the petition for interpleader since there are competing claims for the funds. The Authority is awaiting an order from the Dauphin County Court authorizing the Authority to deduct any fees and expenses incurred in connection with this matter. The remaining sum of the money will be immediately paid into the courts. The disputed funds totaling \$435,589 are included in accounts payable on the statement of net assets for the year ending December 31, 2010.

### 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.

**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>
2005	\$ 390,418	100%
2006	426,300	106%
2007	447,615	101%
2008	424,472	97%
2009	445,695	118%
2010	638,240	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 (a)	Actuarial Accrued Liability (AAL) (b)	Excess (Deficiency) of Assets Over (Under) AAL (b) - (a)		Funded Ratio (a)/(b)	Covered Payroll (c)	Excess (Deficiency) as a Percentage of Covered Payroll [(b)-(a)]/(c)
1/1/2010	\$ 11,993,510	\$ 14,494,466	\$	(2,500,956)	82.75%	\$ 8,379,320	(29.85%)

Source: Actuarial reports

Note: The County used 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 prior to the 2010 valuation for years prior to 2008 is not available.

See accompanying note to supplementary schedules.

# COUNTY OF GREENE, PENNSYLVANIA

## NOTE TO SUPPLEMENTARY SCHEDULES

YEAR ENDED DECEMBER 31, 2010

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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	1/1/2010
Actuarial cost method	Entry Age (% Pay)
Asset valuation method	Fair Value
Actuarial assumptions:	
Investment rate of return	7.50%
Projected salary increases	5.00%
Underlying inflation rate	3.00%

Effective for the January 1, 2010 valuation, the actuarial cost method was changed to the Entry Age Normal Cost Method from the Aggregate 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.

## **Supplementary Information**

**COUNTY OF GREENE, PENNSYLVANIA**  
**COMBINING BALANCE SHEET**  
**OTHER GOVERNMENTAL FUNDS**

DECEMBER 31, 2010

	Special Revenue Funds										
	Law Library	Redevelopment Authority	Slater Poor	Election Grant	DA Grant	Housing Trust	Probation Supervision	Probation DUI	Community Service	Clerk of Courts Automation	Probationary Automation
Cash and cash equivalents	\$ -	\$ 15,000	\$ -	\$ 344	\$ 15,850	\$ 88,535	\$ 23,410	\$ 20,158	\$ 17,917	\$ 13,333	\$ 9,594
Investments	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	2,180	-	-	474	180	300
Due from other governments	-	-	-	-	-	-	-	-	-	-	-
Taxes receivable	-	-	-	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ 344</b>	<b>\$ 15,850</b>	<b>\$ 90,715</b>	<b>\$ 23,410</b>	<b>\$ 20,158</b>	<b>\$ 18,391</b>	<b>\$ 13,513</b>	<b>\$ 9,894</b>
<b>Liabilities and Fund Balance</b>											
<b>Liabilities:</b>											
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220	\$ 300
Due to other funds	-	-	-	-	2,109	1,275	-	1,520	126	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,109</b>	<b>\$ 1,275</b>	<b>\$ -</b>	<b>\$ 1,520</b>	<b>\$ 126</b>	<b>\$ 220</b>	<b>\$ 300</b>
<b>Fund Balance:</b>											
Non-spendable	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	15,000	-	344	13,741	89,440	23,410	18,638	18,265	13,293	9,594
Committed	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ 344</b>	<b>\$ 13,741</b>	<b>\$ 89,440</b>	<b>\$ 23,410</b>	<b>\$ 18,638</b>	<b>\$ 18,265</b>	<b>\$ 13,293</b>	<b>\$ 9,594</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ 344</b>	<b>\$ 15,850</b>	<b>\$ 90,715</b>	<b>\$ 23,410</b>	<b>\$ 20,158</b>	<b>\$ 18,391</b>	<b>\$ 13,513</b>	<b>\$ 9,894</b>

(Continued)

**COUNTY OF GREENE, PENNSYLVANIA**  
**COMBINING BALANCE SHEET**  
**OTHER GOVERNMENTAL FUNDS**

DECEMBER 31, 2010  
(Continued)

		Special Revenue Funds									
		RI Fund		Conservation		Community		Child			
		County	R&R	District	Development	Support	Enforcement	Hazmat	Fuels	Tourism	Library
											System
<b>Assets</b>											
Cash and cash equivalents	\$ 815	\$ 55,036	\$ 42,990	\$ 536,307	\$ 20,283	\$ 282	\$ 280,728	\$ 301,641	\$ 107,362	\$ 108,544	
Investments	-	-	-	-	-	-	-	-	-	17,534	
Due from other funds	-	1,196	4,594	-	-	-	48,642	-	-	1,735	
Due from other governments	-	-	-	30,706	-	104,924	-	102,058	-	-	
Taxes receivable	-	-	-	-	-	-	-	-	-	27,651	
Accounts receivable	-	-	-	-	-	-	26,511	-	-	5,776	
Other assets	-	-	-	-	-	-	-	-	-	-	
<b>Total Assets</b>	\$ 815	\$ 56,232	\$ 47,584	\$ 567,013	\$ 20,283	\$ 105,206	\$ 355,881	\$ 403,699	\$ 135,013	\$ 133,589	
<b>Liabilities and Fund Balance</b>											
<b>Liabilities:</b>											
Accounts payable	\$ -	\$ -	\$ -	\$ 57	\$ -	\$ -	\$ -	\$ 65,784	\$ 110	\$ -	
Due to other funds	-	-	-	21,099	-	89,736	220,584	14,974	11,996	-	
Deferred revenue	-	-	-	12,600	20,283	-	102,843	-	10	79,243	
<b>Total Liabilities</b>	-	-	-	33,756	20,283	89,736	323,427	80,758	12,116	79,243	
<b>Fund Balance:</b>											
Non-spendable	-	-	-	-	-	-	-	-	-	-	
Restricted	815	56,232	47,584	533,257	-	15,470	32,454	322,941	122,897	54,346	
Committed	-	-	-	-	-	-	-	-	-	-	
Assigned	-	-	-	-	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	-	-	-	-	
<b>Total Fund Balance</b>	815	56,232	47,584	533,257	-	15,470	32,454	322,941	122,897	54,346	
<b>Total Liabilities and Fund Balance</b>	\$ 815	\$ 56,232	\$ 47,584	\$ 567,013	\$ 20,283	\$ 105,206	\$ 355,881	\$ 403,699	\$ 135,013	\$ 133,589	

(Continued)

# COUNTY OF GREENE, PENNSYLVANIA

## COMBINING BALANCE SHEET OTHER GOVERNMENTAL FUNDS

DECEMBER 31, 2010  
(Continued)

	Special Revenue Funds							Total Other Governmental Funds
	Children and Youth	Human Services Transportation	Fair Board	BHS D&A	Human Services	Coroner	Debt Service	
<b>Assets</b>								
Cash and cash equivalents	\$ 102,190	\$ 783,768	\$ 183,228	\$ 373,490	\$ 214,424	\$ 12,675	\$ 879,831	\$ 4,207,735
Investments	-	-	-	-	-	-	-	17,534
Due from other funds	178,701	-	-	24,991	19,953	-	-	282,946
Due from other governments	317,701	40,148	-	7,113	171,472	-	-	774,122
Taxes receivable	-	-	-	-	-	-	50,989	84,416
Accounts receivable	2,076	11,396	9,233	962	-	-	-	50,178
Other assets	-	-	795	-	-	-	-	795
<b>Total Assets</b>	<b>\$ 600,668</b>	<b>\$ 835,312</b>	<b>\$ 193,256</b>	<b>\$ 406,556</b>	<b>\$ 405,849</b>	<b>\$ 12,675</b>	<b>\$ 930,820</b>	<b>\$ 5,417,726</b>
<b>Liabilities and Fund Balance</b>								
<b>Liabilities:</b>								
Accounts payable	\$ 190,650	\$ 41,888	\$ -	\$ 54,481	\$ 278,636	\$ -	\$ -	\$ 632,126
Due to other funds	409,997	184,079	450	43,067	80,998	-	531,383	1,613,393
Due to other governments	21	-	-	-	-	-	-	21
Deferred revenue	-	609,345	1,440	309,008	46,215	-	-	1,180,987
<b>Total Liabilities</b>	<b>600,668</b>	<b>835,312</b>	<b>1,890</b>	<b>406,556</b>	<b>405,849</b>	<b>-</b>	<b>531,383</b>	<b>3,426,527</b>
<b>Fund Balance:</b>								
Non-spendable	-	-	795	-	-	-	-	795
Restricted	-	-	-	-	-	12,675	399,437	1,799,833
Committed	-	-	190,571	-	-	-	-	190,571
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>-</b>	<b>-</b>	<b>191,366</b>	<b>-</b>	<b>-</b>	<b>12,675</b>	<b>399,437</b>	<b>1,991,199</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 600,668</b>	<b>\$ 835,312</b>	<b>\$ 193,256</b>	<b>\$ 406,556</b>	<b>\$ 405,849</b>	<b>\$ 12,675</b>	<b>\$ 930,820</b>	<b>\$ 5,417,726</b>

(Concluded)

**COUNTY OF GREENE, PENNSYLVANIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**OTHER GOVERNMENTAL FUNDS**  
**YEAR ENDED DECEMBER 31, 2010**

	Special Revenue Funds										
	Law Library	Redevelopment Authority	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	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	25,000	-	-	-	-	-	-
Charges for services	9,098	-	-	-	-	23,610	93,561	19,564	7,172	2,619	5,010
Interest	19	-	1	33	198	1,025	102	84	280	34	28
Donations	-	-	-	-	-	-	-	-	-	-	-
Total revenues	9,117	-	1	33	25,198	24,635	93,663	19,648	7,452	2,653	5,038
<b>Expenditures:</b>											
Administration:											
General government	-	-	-	-	-	-	-	-	-	-	9,540
Judicial	36,056	-	-	-	11,457	-	-	18,959	10,944	3,276	-
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	-	-	-	-	-	13,905	-	-	-	-	-
Tourist promotion	-	-	-	-	-	-	-	-	-	-	-
Debt service:											
Debt interest	-	-	-	-	-	-	-	-	-	-	-
Debt principal payments	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	36,056	-	-	-	11,457	13,905	-	18,959	10,944	3,276	9,540
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(26,939)</b>	<b>-</b>	<b>1</b>	<b>33</b>	<b>13,741</b>	<b>10,730</b>	<b>93,663</b>	<b>689</b>	<b>(3,492)</b>	<b>(623)</b>	<b>(4,502)</b>
<b>Other Financing Sources (Uses):</b>											
Transfers in	30,000	15,000	-	-	-	-	-	-	-	-	-
Proceeds of refunding bonds	-	-	-	-	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-	-	-	-
Other sources from sale of assets/ prior period reimbursement	-	-	-	16,781	-	-	-	-	-	-	-
Transfers out	(5,493)	-	(2,020)	(13,941)	-	-	(100,851)	-	-	-	-
Payment on guaranteed debt	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	24,507	15,000	(2,020)	2,840	-	-	(100,851)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>(2,432)</b>	<b>15,000</b>	<b>(2,019)</b>	<b>2,873</b>	<b>13,741</b>	<b>10,730</b>	<b>(7,188)</b>	<b>689</b>	<b>(3,492)</b>	<b>(623)</b>	<b>(4,502)</b>
<b>Fund Balance:</b>											
Beginning of year	2,432	-	2,019	(2,529)	-	78,710	30,598	17,949	21,757	13,916	14,096
End of year	-	15,000	\$	\$	13,741	\$	\$	18,638	\$	13,293	\$

(Continued)

# COUNTY OF GREENE, PENNSYLVANIA

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

YEAR ENDED DECEMBER 31, 2010

(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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,943	\$ 100,927
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	187,737	156,773	535,504	187,086	430,166	9,871	177,698
Charges for services	-	14,854	47,481	89,700	-	4,157	335,522	-	2,918	-
Interest	10	122	87	1,479	-	37	758	2,017	95	179
Donations	-	-	-	3,674	-	-	-	-	-	13,703
Total revenues	10	14,976	47,568	282,590	156,773	539,698	523,366	432,183	155,827	292,507
<b>Expenditures:</b>										
Administration:										
General government	-	2,120	21,622	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	679,502	-	-	-	-
Public safety:										
EMA/911	-	-	-	-	-	-	402,745	-	-	-
Public works:										
Highways and bridges	-	-	-	-	-	-	-	299,279	-	-
Human services:										
Child/youth services	-	-	-	-	-	-	-	-	-	-
Drug and alcohol	-	-	-	-	-	-	-	-	-	-
Other human services	-	-	-	-	-	-	-	-	-	-
Culture and recreation:										
Parks and recreation	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	299,556
Community and economic development:										
Conservation/development	-	-	-	149,887	-	-	-	-	-	-
Housing/community development	-	-	-	-	156,773	-	-	-	-	-
Tourist promotion	-	-	-	-	-	-	-	-	105,730	-
Debt service:										
Debt interest	-	-	-	-	-	-	-	-	-	-
Debt principal payments	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	2,120	21,622	149,887	156,773	679,502	402,745	299,279	105,730	299,556
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	10	12,856	25,946	132,703	-	(139,804)	120,621	132,904	50,097	(7,049)
<b>Other Financing Sources (Uses):</b>										
Transfers in	-	-	-	-	-	202,506	46,892	-	-	-
Other sources from sale of assets/ prior period reimbursement	-	-	-	26,814	-	-	-	997	-	743
Proceeds of refunding bonds	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(47,232)	(155,139)	(11,993)	(2,859)	-
Payment on guaranteed debt	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	26,814	-	155,274	(108,247)	(10,996)	(2,859)	743
<b>Net Change in Fund Balance</b>	10	12,856	25,946	159,517	-	15,470	12,374	121,908	47,238	(6,306)
<b>Fund Balance:</b>										
Beginning of year	805	43,376	21,638	373,740	-	-	20,080	201,033	75,659	60,652
End of year	815	\$ 56,232	\$ 47,584	\$ 533,257	\$ -	\$ 15,470	\$ 32,454	\$ 322,941	\$ 122,897	\$ 54,346

(Continued)

# COUNTY OF GREENE, PENNSYLVANIA

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

YEAR ENDED DECEMBER 31, 2010

(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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,402,966
Fines and forfeits	-	-	-	-	-	-	-	-
Intergovernmental	1,623,514	1,789,457	128,516	458,045	2,005,281	-	-	7,714,648
Charges for services	52,827	29,845	235,167	79,815	-	3,009	-	1,055,929
Interest	240	498	619	1,494	376	128	1,338	11,281
Donations	-	-	-	-	4,626	-	-	22,003
Total revenues	1,676,581	1,819,800	364,302	539,354	2,010,283	3,137	1,160,434	10,206,827
<b>Expenditures:</b>								
<b>Administration:</b>								
General government	-	-	-	-	-	-	98	33,380
Judicial	-	-	-	-	-	-	-	760,194
Public safety:								
EMA/911	-	-	-	-	-	-	-	402,745
Public works:								
Highways and bridges	-	-	-	-	-	-	-	299,279
Human services:								
Child/youth services	1,919,255	-	-	-	-	-	-	1,919,255
Drug and alcohol	-	-	-	551,186	-	-	-	551,186
Other human services	-	1,772,925	-	-	2,000,329	-	-	3,773,454
Culture and recreation:								
Parks and recreation	-	-	343,957	-	-	-	-	343,957
Libraries	-	-	-	-	-	-	-	299,556
Community and economic development:								
Conservation/development	-	-	-	-	-	-	-	149,887
Housing/community development	-	-	-	-	-	-	-	170,678
Tourist promotion	-	-	-	-	-	-	-	105,730
Debt service:								
Debt interest	-	-	-	-	-	-	476,103	476,103
Debt principal payments	4,616	-	-	-	-	-	545,000	549,616
Total expenditures	1,923,871	1,772,925	343,957	551,186	2,000,329	-	1,021,201	9,835,020
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(247,290)	46,875	20,345	(11,832)	9,754	3,137	139,233	371,807
<b>Other Financing Sources (Uses):</b>								
Transfers in	369,022	-	-	16,332	6,950	-	147,872	834,574
Proceeds of refunding bonds	-	-	-	-	-	-	-	-
Other sources from sale of assets/ prior period reimbursement	-	-	-	-	(16,704)	-	-	45,335
Transfers out	(121,732)	(46,875)	-	(4,500)	-	-	-	(529,339)
Payment on guaranteed debt	-	-	-	-	-	-	(34,528)	(34,528)
Total other financing sources (uses)	247,290	(46,875)	-	11,832	(9,754)	-	113,344	316,042
<b>Net Change in Fund Balance</b>	-	-	20,345	-	-	3,137	252,577	687,849
<b>Fund Balance:</b>								
Beginning of year	-	-	171,021	-	-	9,538	146,860	1,303,350
End of year	\$ -	\$ -	\$ 191,366	\$ -	\$ -	\$ 12,675	\$ 399,437	\$ 1,991,199

(Concluded)

**COUNTY OF GREENE, PENNSYLVANIA**  
**ALL AGENCY FUNDS**  
**COMBINING BALANCE SHEET**

DECEMBER 31, 2010

	Clerk of Courts - Criminal	Orphan's Court	Register and Recorder	Register and Recorder- Local Realty Transfer	Magistrate 13-03-01	Magistrate 13-03-02	Magistrate 13-03-03	Sheriff	Sheriff - State Modernization
<b>Assets</b>									
Cash and cash equivalents	\$ 87,070	\$ 1,533	\$ 45,591	\$ 80,762	\$ 5,174	\$ 27,800	\$ 31,801	\$ 23,879	\$ 720
Due from other funds	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 87,070</b>	<b>\$ 1,533</b>	<b>\$ 45,591</b>	<b>\$ 80,762</b>	<b>\$ 5,174</b>	<b>\$ 27,800</b>	<b>\$ 31,801</b>	<b>\$ 23,879</b>	<b>\$ 720</b>
<b>Liabilities</b>									
<b>Liabilities:</b>									
Due to litigants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,753	\$ 720
Due to other governments	67,308	1,533	10,499	80,762	3,359	22,449	27,067	-	-
Due to other funds	19,762	-	35,092	-	1,815	5,351	4,734	5,126	-
<b>Total Liabilities</b>	<b>\$ 87,070</b>	<b>\$ 1,533</b>	<b>\$ 45,591</b>	<b>\$ 80,762</b>	<b>\$ 5,174</b>	<b>\$ 27,800</b>	<b>\$ 31,801</b>	<b>\$ 23,879</b>	<b>\$ 720</b>
Sheriff-Validation System		Prothonotary	Prothonotary - Escrow Accts	Jail	Airport Security	Domestic Relations	Fire Damage Escrow	Juvenile Probation	Children and Youth
\$ 189	\$ 141,744	\$ 9,580	\$ 12,388	\$ 5,830	\$ 65,589	\$ 66	\$ 2,546	\$ 7,076	756
\$ 189	\$ 141,744	\$ 9,580	\$ 12,388	\$ 5,830	\$ 65,589	\$ 66	\$ 2,546	\$ 7,832	7,832
Commonwealth Treasurer	District Attorney	Farmland Preservation	Human Services - M. Howard	Wire Transfer Account	Total				
\$ 19,886	\$ 46,083	\$ 9,674	\$ 3,883	\$ 20	\$ 628,884				
Due from other funds	-	15,000	-	-	15,756				
<b>Total Assets</b>	<b>\$ 19,886</b>	<b>\$ 46,083</b>	<b>\$ 24,674</b>	<b>\$ 3,883</b>	<b>\$ 20</b>	<b>\$ 644,640</b>			
<b>Liabilities</b>									
<b>Liabilities:</b>									
Due to litigants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,662			
Due to other governments	19,886	46,083	24,674	3,883	20	547,053			
Due to other	-	-	-	-	-	77,925			
<b>Total Liabilities</b>	<b>\$ 19,886</b>	<b>\$ 46,083</b>	<b>\$ 24,674</b>	<b>\$ 3,883</b>	<b>\$ 20</b>	<b>\$ 644,640</b>			

**COUNTY OF GREENE, PENNSYLVANIA**

ALL AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

DECEMBER 31, 2010

	<u>Balance</u> <u>January 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 2010</u>
<b>Clerk of Courts - Criminal:</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 113,574	\$ 852,434	\$ (878,938)	\$ 87,070
<b>Liabilities</b>				
Due to other governments	\$ 113,574	\$ 852,434	\$ (878,938)	\$ 87,070
<b>Orphan's Court:</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 1,017	\$ 24,618	\$ (24,102)	\$ 1,533
<b>Liabilities</b>				
Due to other governments	\$ 1,017	\$ 24,618	\$ (24,102)	\$ 1,533
<b>Register and Recorder:</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 40,835	\$ 613,807	\$ (609,051)	\$ 45,591
<b>Liabilities</b>				
Due to other governments	\$ 40,835	\$ 613,807	\$ (609,051)	\$ 45,591
<b>Register and Recorder (Local Realty Transfer)</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 80,762	\$ -	\$ 80,762
<b>Liabilities</b>				
Due to other governments	\$ -	\$ 80,762	\$ -	\$ 80,762
<b>Magistrate 13-03-1:</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 4,424	\$ 218,299	\$ (217,549)	\$ 5,174
<b>Liabilities</b>				
Due to other governments	\$ 4,424	\$ 218,299	\$ (217,549)	\$ 5,174

(Continued)

**COUNTY OF GREENE, PENNSYLVANIA**

ALL AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

DECEMBER 31, 2010  
(Continued)

	<u>Balance</u> <u>January 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 2010</u>
<b>Magistrate 13-03-2:</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 14,712	\$ 550,253	\$ (537,165)	\$ 27,800
<b>Liabilities</b>				
Due to other governments	\$ 14,712	\$ 550,253	\$ (537,165)	\$ 27,800
<b>Magistrate 13-03-03:</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 6,217	\$ 352,269	\$ (326,685)	\$ 31,801
<b>Liabilities</b>				
Due to other governments	\$ 6,217	\$ 352,269	\$ (326,685)	\$ 31,801
<b>Sheriff:</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 33,269	\$ 206,167	\$ (215,557)	\$ 23,879
<b>Liabilities</b>				
Due to litigants	\$ 33,269	\$ 206,167	\$ (215,557)	\$ 23,879
<b>Sheriff - State Modernization:</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 1,185	\$ 2,402	\$ (2,867)	\$ 720
<b>Liabilities</b>				
Due to litigants	\$ 1,185	\$ 2,402	\$ (2,867)	\$ 720

(Continued)

**COUNTY OF GREENE, PENNSYLVANIA**

ALL AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

DECEMBER 31, 2010  
(Continued)

	<u>Balance</u> <u>January 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 2010</u>
<b>Sheriff - Validation System:</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 281	\$ 688	\$ (780)	\$ 189
<b>Liabilities</b>				
Due to litigants	\$ 281	\$ 688	\$ (780)	\$ 189
<b>Prothonotary:</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 122,992	\$ 143,378	\$ (124,626)	\$ 141,744
<b>Liabilities</b>				
Due to other governments	\$ 122,992	\$ 143,378	\$ (124,626)	\$ 141,744
<b>Prothonotary - Escrow Accts:</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 9,569	\$ 11	\$ -	\$ 9,580
<b>Liabilities</b>				
Due to other governments	\$ 9,569	\$ 11	\$ -	\$ 9,580
<b>Jail:</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 11,225	\$ 191,443	\$ (190,341)	\$ 12,327
<b>Liabilities</b>				
Due to other governments	\$ 11,225	\$ 191,443	\$ (190,341)	\$ 12,327

(Continued)

**COUNTY OF GREENE, PENNSYLVANIA**

ALL AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

DECEMBER 31, 2010  
(Continued)

	<u>Balance</u> <u>January 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 2010</u>
<b>Airport Security:</b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 5,762	\$ 68	\$ -	\$ 5,830
<u>Liabilities</u>				
Due to other	\$ 5,762	\$ 68	\$ -	\$ 5,830
 <b>Domestic Relations:</b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 33,781	\$ 354,245	\$ (322,437)	\$ 65,589
<u>Liabilities</u>				
Due to other governments	\$ 33,781	\$ 354,245	\$ (322,437)	\$ 65,589
 <b>Fire Damage Escrow:</b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 65	\$ 1	\$ -	\$ 66
<u>Liabilities</u>				
Due to other	\$ 65	\$ 1	\$ -	\$ 66
 <b>Juvenile Probation:</b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 2,221	\$ 500	\$ (175)	\$ 2,546
<u>Liabilities</u>				
Due to other	\$ 2,221	\$ 500	\$ (175)	\$ 2,546
 <b>Children and Youth:</b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 6,191	\$ 2,242	\$ (1,357)	\$ 7,076
<u>Liabilities</u>				
Due to other governments	\$ 6,191	\$ 2,242	\$ (1,357)	\$ 7,076

(Continued)

**COUNTY OF GREENE, PENNSYLVANIA**

ALL AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

DECEMBER 31, 2010  
(Continued)

	<u>Balance</u> <u>January 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 2010</u>
<b>Commonwealth Treasurer:</b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 16,971	\$ 171,303	\$ (168,388)	\$ 19,886
<u>Liabilities</u>				
Due to other governments	\$ 16,971	\$ 171,303	\$ (168,388)	\$ 19,886
<b>District Attorney:</b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 23,071	\$ 30,625	\$ (7,613)	\$ 46,083
<u>Liabilities</u>				
Due to other governments	\$ 23,071	\$ 30,625	\$ (7,613)	\$ 46,083
<b>Farmland Preservation:</b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 8,108	\$ 1,566	\$ -	\$ 9,674
<u>Liabilities</u>				
Due to other governments	\$ 8,108	\$ 1,566	\$ -	\$ 9,674
<b>Human Services - M. Howard:</b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 3,536	\$ 4,774	\$ (4,427)	\$ 3,883
<u>Liabilities</u>				
Due to other governments	\$ 3,536	\$ 4,774	\$ (4,427)	\$ 3,883
<b>Wire Transfer Account</b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 20	\$ -	\$ -	\$ 20
<u>Liabilities</u>				
Due to other governments	\$ 20	\$ -	\$ -	\$ 20

(Concluded)

# COUNTY OF GREENE, PENNSYLVANIA

## PENNSYLVANIA COMMISSION ON CRIME AND DELINQUENCY- GREENE COUNTY STOP GRANT PROGRAM SUBGRANT NO. 2009/2010/2011-VA-06-20578

### SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES

FOR THE PROGRAM YEAR ENDED DECEMBER 31, 2010

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
<u>Federal</u>	\$ 125,000	\$ 84,829	\$ (40,171)
Cash match	15,254	-	(15,254)
In-kind match	5,583	1,818	(3,765)
Total revenues	<u>145,837</u>	<u>86,647</u>	<u>(59,190)</u>
<b>Expenditures:</b>			
<u>Personnel</u>	50,462	43,626	6,836
Employee benefits	16,734	9,633	7,101
Travel	11,415	1,959	9,456
Supplies and other operating expenditures	4,726	19	4,707
Consultants	62,500	62,900	(400)
Total expenditures	<u>145,837</u>	<u>118,137</u>	<u>27,700</u>
<b>Excess of Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ (31,490)</u>	<u>\$ (31,490)</u>

# COUNTY OF GREENE, PENNSYLVANIA

## PENNSYLVANIA COMMISSION ON CRIME AND DELINQUENCY- VICTIM/WITNESS ASSISTANCE PROGRAM

SUBGRANT NO. 2009-VF-05-19979

### SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES

FOR THE PROGRAM YEAR ENDED JUNE 30, 2010

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
<u>Federal</u>	\$ 19,801	\$ 22,293	\$ 2,492
<u>In-kind match</u>	5,915	7,431	1,516
 Total revenues	<u>25,716</u>	<u>29,724</u>	<u>4,008</u>
 <b>Expenditures:</b>			
<u>Personnel</u>	15,730	18,182	(2,452)
<u>Employee benefits</u>	5,486	1,642	3,844
<u>Travel</u>	-	-	-
<u>Supplies and other operating expenditures</u>	4,500	9,900	(5,400)
 Total expenditures	<u>25,716</u>	<u>29,724</u>	<u>(4,008)</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, 2010

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
<u>State</u>	<u>\$ 10,000</u>	<u>\$ 10,711</u>	<u>\$ 711</u>
<b>Expenditures:</b>			
Personnel	7,800	8,096	(296)
Employee benefits	597	729	(132)
Travel	1,603	481	1,122
Supplies and other operating expenditures	<u>-</u>	<u>1,405</u>	<u>(1,405)</u>
Total expenditures	<u>10,000</u>	<u>10,711</u>	<u>(711)</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, 2010

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
<u>State</u>	<u>\$ 29,809</u>	<u>\$ 26,505</u>	<u>\$ (3,304)</u>
<b>Expenditures:</b>			
Personnel	22,464	21,355	1,109
Employee benefits	1,719	1,745	(26)
Travel	1,328	998	330
Supplies and other operating expenditures	4,298	2,407	1,891
Total expenditures	<u>29,809</u>	<u>26,505</u>	<u>3,304</u>
<b>Excess of Revenues Over Expenditures</b>	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2010

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Cash Receipts</u>	<u>Expenditures</u>
<b>U.S. Department of Health and Human Services</b>				
Passed Through the Pennsylvania Department of Public Welfare:				
Promoting Safe and Stable Families	93.556	4100044225	\$ 154,624	\$ 156,933
Temporary Assistance for Needy Families - MH/MR	93.558		26,055	34,739
Temporary Assistance for Needy Families - CYF	93.558		42,003	42,003
Temporary Assistance for Needy Families - CCIS Day Care	93.558		38,692	40,635
Subtotal 93.558			<u>106,750</u>	<u>117,377</u>
Child Support Enforcement	93.563		478,469	438,808
ARRA - Child Support Enforcement	93.563		44,342	44,342
Subtotal 93.563			<u>522,811</u>	<u>483,150</u>
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		338,991	338,991
ARRA - Foster Care - Title IV-E - Children and Youth	93.658		12,373	12,373
Subtotal 93.658			<u>351,364</u>	<u>351,364</u>
Adoption Assistance	93.659		95,348	95,348
ARRA - Adoption Assistance	93.659		8,067	8,067
Subtotal 93.659			<u>103,415</u>	<u>103,415</u>
Social Services Block Grant - Title XX - Children and Youth	93.667		32,653	32,653
Social Services Block Grant - CCIS Day Care	93.667		78,386	82,619
Social Services Block Grant - Mental Health/Mental Retardation	93.667		35,257	35,257
Subtotal 93.667			<u>146,296</u>	<u>150,529</u>
Community-Based Child Abuse Prevention Grants	93.590	4100044225	45,998	46,907
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	DC09-305336	183,632	220,680
Chafee Foster Care Independence Program	93.674		30,908	27,177
ARRA - Child Care and Development Block Grant	93.713		42,316	42,316
Medical Assistance Program - MATP	93.778	3900034161A, EG00000090	617,729	609,984
Medical Assistance Program - CYF	93.778		1,129	1,129
Medical Assistance Program - Mental Health/Mental Retardation	93.778		319,732	319,732
ARRA - Medical Assistance Program - Mental Health/Mental Retardation	93.778		23,849	23,849
Subtotal 93.778			<u>962,439</u>	<u>954,694</u>
Block Grants for Community Mental Health Services	93.958		97,032	97,032
Child Care and Development Block Grant	93.575	DC09-305336	74,397	74,397
Passed Through the Pennsylvania Department of Health:				
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	4100027143	103,500	103,500
Block Grants for Prevention and Treatment of Substance Abuse	93.959	4100027143	105,274	105,274
Passed Through the YWCA of Greater Pittsburgh:				
Child Care and Development Block Grant Care and Development Fund	93.575		65,639	65,639
Passed Through the Pennsylvania Department of Public Welfare:				
National Bioterrorism Hospital Preparedness Program	93.889		-	4,000
Total U.S. Department of Health and Human Services				<u>3,139,717</u>
<b>U.S. Department of Housing and Urban Development</b>				
Passed Through Pennsylvania Department of Community and Economic Development:				
Community Development Block Grants/State's Program and Non-Entitlement Grants	14.228	C000016666	77,928	32,928
Community Development Block Grants/State's Program and Non-Entitlement Grants	14.228	C000036748	6,453	6,453
Community Development Block Grants/State's Program and Non-Entitlement Grants	14.228	C0000046534	70,000	70,000
Subtotal 14.228			<u>154,381</u>	<u>109,381</u>
ARRA - Community Development Block Grants/State's Program	14.255	C000046358	80,230	80,320
ARRA - Homelessness Prevention and Rapid Re-housing	14.257	C000046534	30,529	30,529
Subtotal 14.257				<u>30,529</u>
Total U.S. Department of Housing and Urban Development				<u>269,495</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, 2010

(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 Agriculture</u>				
Passed Through the Pennsylvania Department of Public Welfare: State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		13,128	13,398
Passed Through Pennsylvania Department of Agriculture: Emergency Food Assistance Program (Administrative Costs)	10.568			10,014
ARRA - Emergency Food Assistance Program (Administrative Costs)	10.568			-
Subtotal 10.568				<u>10,014</u>
Total U.S. Department of Agriculture				<u>23,412</u>
<u>U.S. Department of Transportation</u>				
Passed Through the Pennsylvania Department of Transportation: High Planning and Construction	20.205			37,027
Total U.S. Department of Transportation				<u>37,027</u>
<u>U.S. Department of Justice</u>				
Passed Through the Pennsylvania Commission on Crime and Delinquency: Crime Victim Assistance	16.575	2009/2010-VF-05-19997		25,461
Violence Against Women Formula Grants	16.588	2009/2010/2011-VA-06-20578		116,100
Total U.S. Department of Justice				<u>141,561</u>
<u>U.S. Department of Homeland Security</u>				
Passed Through the Pennsylvania Emergency Management Agency (PEMA): Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036			7,588
Emergency Management Performance Grants	97.042			31,057
Homeland Security Grant Program	97.067			6,984
Total U.S. Department of Homeland Security				<u>45,629</u>
<u>U.S. Department of Education</u>				
Passed Through the Pennsylvania Department of Public Welfare: Special Education - Grants for Infants and Families	84.181		31,314	31,314
ARRA - Special Education - Grants for Infants and Families, Recovery Act	84.393		10,185	15,277
Total U.S. Department of Education			<u>41,499</u>	<u>46,591</u>
Total Federal Financial Assistance				<u>\$ 3,703,432</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, 2010

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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, 2010. 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, 2010:

14.257	C000046140	\$	148,150
14.257	C000046131		177,782
14.228	C000016666		5,787
14.228	C000029567		148,196
14.228	C000036748		226,269
14.228	C000020809		100,128
14.228	C000046534		176,368
14.228	C000049984		258,026

# COUNTY OF GREENE, PENNSYLVANIA

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2010

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### 4. PASSED-THROUGH TO SUBRECIPIENTS

By program, the following amounts were passed-through to subrecipients:

<u>Program</u>	<u>CFDA</u>	<u>\$ Passed-through</u>
Community Development Block Grants/State's Program and Non-Entitlement Grants	14.228	\$ 76,453
ARRA - Community Development Block Grants/State's Program	14.255	<u>80,320</u>
<b>Total Passed through to Subrecipients</b>		<u><u>\$ 156,773</u></u>

### 5. PRIOR YEAR EXPENSE

During 2010, the County received reimbursement of expenses incurred in 2009 relating to multiple CFDA numbers. These funds had not been reported on the schedule in 2009, as they were originally paid with non-federal funds. The funds are included on the 2010 schedule.

### 6. CASH RECEIPTS

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

# COUNTY OF GREENE, PENNSYLVANIA

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

DECEMBER 31, 2010

<u>Program</u>	<u>Combined Federal/ State Expenditures</u>
Child Support Enforcement Program	\$ 483,150 *
County Children and Youth Programs	1,523,176 *
Medical Assistance Transportation Program	1,277,182 *
Human Services Development Fund	96,071
Child Development Programs	232,993
County Child Care Information Services for Subsidized Child Day Care	1,202,793 *
Mental Health/Mental Retardation	2,659,387 *
Combined Homeless Assistance Program: Housing Assistance Program	<u>56,601</u>
	<u>\$ 7,531,353</u>

\* Denotes major programs for DPW testing purpose. The 2010 dollar threshold used to distinguish between type A and type B was \$300,000.

**County of Greene,  
Pennsylvania**

Department of Public Welfare—Funded  
Financial Assistance Program Exhibits

Independent Accountant’s Report on Applying “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, 2010, 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
Child Support Enforcement	A-1 (b)	PACSES OCSE 157 Data Reliability Validation
Medical Assistance Transportation	III	Schedule of Revenues and Expenditures
Mental Health Services	IV (a) MH	Schedule of Revenues, Expenditures, and Carryover Funds
	IV (b) MH	Report of Income and Expenditures
Mental Retardation Services	IV (c) MR	Schedule of Revenues, Expenditures, and Carryover Funds
	IV (d) MR	Report of Income and Expenditures
	IV (e)	Cost Settlement Report
Early Intervention Services	V (a) EI	Schedule of Revenues, Expenditures, and Carryover Funds
	V (b) EI	Report of Income and Expenditures
CCIS Daycare	VIII (b)	Schedule of Child Care Information Services Recap for Fiscal Year 2010
	XVIII (a)	Schedule of Revenues and Expenditures - Administrative Budget - Low Income
	XVIII (b)	Schedule of Revenues and Expenditures - Administrative Budget - Former TANF
	XVIII (c)	Schedule of Revenues and Expenditures - Administrative Budget - TANF
	XVIII (d)	Year-to-Date Administrative Expenditures - Low Income (screenshot)
	XVIII (e)	Year-to-Date Administrative Expenditures - Former 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 (f)	Year-to-Date Administrative Expenditures - TANF Screenshot
	XVIII (g)	Year-to-Date Administration/Family Support Services - Budget Summary (screenshot)
	XVIII (h)	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, 2011

**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, 2010**

**Exhibit A-1 (a)**

	Single Audit Expenditures			Report Expenditures			Single Audit Over (Under) Reported		
	A. Total	B. Unallowable	C. Incentive Paid Costs	A. Total	B. Unallowable	C. Incentive Paid Costs	A. Total	B. Unallowable	C. Incentive Paid Costs
<b>Quarter Ending: 9/30/09</b>									
1. Salary & Overhead	\$ 192,030	\$ 6,790	\$ -	\$ 192,030	\$ 6,790	\$ -	\$ -	\$ -	\$ -
2. Fees & Costs	-	-	-	-	-	-	\$ 185,240	\$ -	\$ -
3. Interest & Program Income	1,341	9	865	1,341	9	865	1,341	9	865
4. Blood Testing Fees	278	-	-	278	-	-	278	-	-
5. Blood Testing Costs	220	-	-	220	-	-	220	-	-
6. ADP	-	-	-	-	-	-	-	-	-
<b>Net Total (1-2-3-4+5+6)</b>	<b>\$ 190,821</b>	<b>\$ 6,781</b>	<b>\$ -</b>	<b>\$ 190,821</b>	<b>\$ 6,781</b>	<b>\$ -</b>	<b>\$ 184,040</b>	<b>\$ -</b>	<b>\$ 121,466</b>
<b>Quarter Ending: 12/31/09</b>									
1. Salary & Overhead	\$ 203,031	\$ 7,472	\$ -	\$ 203,031	\$ 7,472	\$ -	\$ -	\$ -	\$ -
2. Fees & Costs	-	-	-	-	-	-	\$ 195,559	\$ -	\$ -
3. Interest & Program Income	498	10	322	498	10	322	488	322	322
4. Blood Testing Fees	519	-	-	519	-	-	519	-	-
5. Blood Testing Costs	2,000	-	-	2,000	-	-	2,000	-	-
6. ADP	-	-	-	-	-	-	-	-	-
<b>Net Total (1-2-3-4+5+6)</b>	<b>\$ 204,014</b>	<b>\$ 7,462</b>	<b>\$ -</b>	<b>\$ 204,014</b>	<b>\$ 7,462</b>	<b>\$ -</b>	<b>\$ 196,552</b>	<b>\$ -</b>	<b>\$ 129,725</b>
<b>Quarter Ending: 3/31/10</b>									
1. Salary & Overhead	\$ 195,228	\$ 7,187	\$ -	\$ 195,228	\$ 7,187	\$ -	\$ -	\$ -	\$ -
2. Fees & Costs	-	-	-	-	-	-	\$ 188,341	\$ -	\$ -
3. Interest & Program Income	481	9	312	481	9	312	472	312	312
4. Blood Testing Fees	742	-	-	742	-	-	742	-	-
5. Blood Testing Costs	192	-	-	192	-	-	192	-	-
6. ADP	-	-	-	-	-	-	-	-	-
<b>Net Total (1-2-3-4+5+6)</b>	<b>\$ 194,493</b>	<b>\$ 7,178</b>	<b>\$ -</b>	<b>\$ 194,493</b>	<b>\$ 7,178</b>	<b>\$ -</b>	<b>\$ 187,315</b>	<b>\$ -</b>	<b>\$ 123,627</b>
<b>Quarter Ending: 6/30/10</b>									
1. Salary & Overhead	\$ 174,002	\$ 6,487	\$ -	\$ 174,002	\$ 6,487	\$ -	\$ -	\$ -	\$ -
2. Fees & Costs	-	-	-	-	-	-	\$ 167,513	\$ -	\$ -
3. Interest & Program Income	1,225	11	809	1,225	11	809	1,225	809	809
4. Blood Testing Fees	517	-	-	517	-	-	517	-	-
5. Blood Testing Costs	992	-	-	992	-	-	992	-	-
6. ADP	-	-	-	-	-	-	-	-	-
<b>Net Total (1-2-3-4+5+6)</b>	<b>\$ 173,240</b>	<b>\$ 6,476</b>	<b>\$ -</b>	<b>\$ 173,240</b>	<b>\$ 6,476</b>	<b>\$ -</b>	<b>\$ 166,764</b>	<b>\$ -</b>	<b>\$ 110,064</b>

# COUNTY OF GREENE, PENNSYLVANIA

## CHILD SUPPORT ENFORCEMENT PACSES OCSE 157 DATA RELIABILITY VALIDATION FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Exhibit A-1 (b)

County Greene Year Ended 6/30/2010

Line #	OCSE 157 Report Line Number	Number of Cases Reviewed	Case Problems Found
Line #1	IV-D cases open at the end of the fiscal year.	4	0
Line #2	IV-D cases open at the end of the fiscal year with support orders established.	4	0
Line #5	Children in IV-D cases open at the end of the fiscal year that were born out of wedlock.	4	0
Line #6	Children in IV-D cases open at the end of the fiscal year that were born out of wedlock with paternity resolved.	4	0
Line #21	IV-D cases open at the end of the fiscal year with medical support ordered.	4	0
Line #23	IV-D cases open at the end of the fiscal year with health insurance provided as ordered.	4	0
Line #24	Total amount of current support due for the fiscal year for IV-D cases, excluding emancipated children.	4	0
Line #25	Total amount of support disbursed as current support during the fiscal year for IV-D cases, excluding emancipated children.	4	0
Line #28	Cases with arrears due during the fiscal year (10/1/09 - 9/30/10).	4	0
Line #29	Cases with disbursements on arrears during the fiscal year (10/1/09 - 9/30/10).	4	0

# COUNTY OF GREENE, PENNSYLVANIA

## MEDICAL ASSISTANCE TRANSPORTATION PROGRAM SCHEDULE OF REVENUES AND EXPENDITURES

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2010

### Exhibit III

	<u>Reported</u>	<u>Actual</u>
<b><u>Service Data:</u></b>		
Expenditures:		
Group I clients	\$ 863,996	\$ 863,996
Group II clients	8,727	8,727
	<u>872,723</u>	<u>872,723</u>
Total expenditures	<u>\$ 872,723</u>	<u>\$ 872,723</u>
<b><u>Allocation Data:</u></b>		
Revenues:		
Department of Public Welfare	\$ 1,196,504	\$ 1,196,504
Interest income	71	71
	<u>1,196,575</u>	<u>1,196,575</u>
Total revenues	<u>1,196,575</u>	<u>1,196,575</u>
Funds expended:		
Operating costs	1,155,036	1,155,036
Administrative costs	41,539	41,539
	<u>1,196,575</u>	<u>1,196,575</u>
Total funds expended	<u>1,196,575</u>	<u>1,196,575</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, 2010

**Exhibit IV (a) MH**

Sources of DPW Funding	DPW Funds Available			Cost Eligible for DPW Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6A)	CSR State Grant Fund Adjustments (6B)	CSR - Promise Adjustments (6C)	TOTAL FUND BALANCE (7)
	Carryover (1)	Allotment (2)	Total Allocation (3)						
A. MH Services	\$ 1,127	\$ 1,239,292	\$ 1,240,419	\$ 1,240,419	\$ -	\$ 23,794	\$ -	\$ -	\$ 23,794
B. OTHER STATE FUNDS									
1. Spec. Res.	-	-	-	-	-	-	-	-	-
2. BH Initiative	-	119,515	119,515	119,515	-	-	-	-	-
3. New Directions	-	-	-	-	-	-	-	-	-
4. Personal Care Homes	-	-	-	-	-	-	-	-	-
5. County Assistance Offices	-	-	-	-	-	-	-	-	-
6. Autism Intervention Services	-	-	-	-	-	-	-	-	-
7. Facility and Services Enhancements	-	-	-	-	-	-	-	-	-
8. Reserved	-	-	-	-	-	-	-	-	-
9. Total Other State	-	119,515	119,515	119,515	-	-	-	-	-
C. SSBG	-	14,129	14,129	14,129	-	-	-	-	-
D. CMHSBG	-	132,895	132,895	132,895	-	-	-	-	-
E. OTHER FEDERAL FUNDS									
1. Max. Part. Project	22,471	12,268	34,739	34,739	-	-	-	-	-
2. Client Level Reporting Project	-	-	-	-	-	-	-	-	-
3. PATH Homeless	-	-	-	-	-	-	-	-	-
4. Capitalization of POMS	-	-	-	-	-	-	-	-	-
5. MH Systems Transformation	-	-	-	-	-	-	-	-	-
6. Youth Suicide Prevention	-	-	-	-	-	-	-	-	-
7. Jail Diversion and Trauma Recovery	-	-	-	-	-	-	-	-	-
8. Emergency Response - L.A. Fitness	-	-	-	-	-	-	-	-	-
9. Terrorism Related Disaster Relief	-	-	-	-	-	-	-	-	-
10. Hospital Prep. Prog - Crisis Counseling	-	2,645	2,645	2,645	-	-	-	-	-
11. Bioterrorism Hosp Prep/Pub Hth Prep Rsp	-	-	-	-	-	-	-	-	-
12. Reserved	-	-	-	-	-	-	-	-	-
13. Total Other Federal	22,471	14,913	37,384	37,384	-	-	-	-	-
F. TOTAL	\$ 23,598	\$ 1,520,744	\$ 1,544,342	\$ 1,544,342	\$ -	\$ 23,794	\$ -	\$ -	\$ 23,794

**COUNTY OF GREENE, PENNSYLVANIA**

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

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2010

Exhibit IV (b) MH

	Adult Dvpt Training	Admin Mgmt	Admin Office	Community Employ Svcs	Crisis Intervention	Child Psych Rehab	Community Services	Community Trtmt Teams	Day Trtmt
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>I. TOTAL ALLOCATION</b>	-	301,983	384,607	-	5,930	-	203,741	127,670	8,062
<b>II. TOTAL EXPENDITURES</b>	-	-	-	-	-	-	-	-	-
Costs Over Allocation	-	-	-	-	-	-	-	-	-
A. County Funded Eligible	-	-	-	-	-	-	-	-	-
B. County Funded Ineligible	-	-	-	-	-	-	-	-	-
C. Other Eligible	-	-	-	-	-	-	-	-	-
D. Other Ineligible	-	-	-	-	-	-	-	-	-
E. Total Costs Over Allocation	-	-	-	-	-	-	-	-	-
<b>IV. REVENUES</b>	-	-	-	-	-	-	-	-	-
A. Program Service Fees	-	-	-	-	-	-	-	-	-
B. Private Insurance	-	-	-	-	-	-	-	-	-
C. Medical Assistance	-	-	-	-	-	-	-	70,772	-
D. Medical Assistance - Administrative Claims	-	-	-	-	-	-	-	-	-
E. Room and Board	-	-	-	-	-	-	-	-	-
F. Earned Interest	-	-	1,613	-	-	-	-	-	-
G. Other	-	-	900	-	-	-	-	-	-
H. Total Revenue	-	-	2,513	-	-	-	-	70,772	-
<b>V. DPW REIMBURSEMENT</b>	-	-	-	-	-	-	-	-	-
A. Base Allocation 90%	-	43,480	156,291	-	-	-	116,456	-	-
B. Base Allocation 100%	-	-	-	-	5,930	-	-	56,898	8,062
C. DPW Categorical Funding 90%	-	-	-	-	-	-	-	-	-
D. DPW Categorical Funding 100%	-	143,646	184,400	-	-	-	74,345	-	-
E. SSBG 90% Adult	-	-	-	-	-	-	-	-	-
SSBG 90% Child	-	-	-	-	-	-	-	-	-
SSBG 100% Adult	-	-	-	-	-	-	-	-	-
SSBG 100% Child	-	-	-	-	-	-	-	-	-
F. CMHSBG 90% Non-Categorical Funding	-	-	-	-	-	-	-	-	-
CMHSBG 100% Non-Categorical Funding	-	110,026	22,869	-	-	-	-	-	-
CMHSBG Categorical Funding	-	-	-	-	-	-	-	-	-
<b>VI. COUNTY MATCH</b>	-	-	-	-	-	-	-	-	-
10% County Match	-	4,831	18,534	-	-	-	12,940	-	-
<b>VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH</b>	-	301,983	382,094	-	5,930	-	203,741	56,898	8,062
<b>VIII. TOTAL CARRYOVER</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$

(Continued)

# COUNTY OF GREENE, PENNSYLVANIA

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

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2010

Exhibit IV (b) MH, Continued

	Emergency Services	Fam Based Services	Family Sup Services	Housing Support Svcs	Int Case Mgmt	Psychiatric Inpt Hosp	Outpatient
	\$	\$	\$	\$	\$	\$	\$
I. TOTAL ALLOCATION	71,065	74	-	59,388	154,841	-	56,286
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	-	-	-	-	-	-	-
C. Medical Assistance	-	-	-	-	18,395	-	-
D. Medical Assistance - Administrative Claims	-	-	-	-	-	-	-
E. Room and Board	-	-	-	-	-	-	-
F. Earned Interest	-	-	-	-	-	-	-
G. Other	-	-	-	-	-	-	-
H. Total Revenue	-	-	-	-	18,395	-	-
V. DPW REIMBURSEMENT							
A. Base Allocation 90%	861	-	-	-	-	-	18,828
B. Base Allocation 100%	-	74	-	-	136,446	-	-
C. DPW Categorical Funding 90%	-	-	-	-	-	-	-
D. DPW Categorical Funding 100%	70,108	-	-	59,388	-	-	35,366
E. SSBG 90% Adult	-	-	-	-	-	-	-
SSBG 90% Child	-	-	-	-	-	-	-
SSBG 100% Adult	-	-	-	-	-	-	-
SSBG 100% Child	-	-	-	-	-	-	-
F. CMHSBG 90% Non-Categorical Funding	-	-	-	-	-	-	-
CMHSBG 100% Non-Categorical Funding	-	-	-	-	-	-	-
CMHSBG Categorical Funding	-	-	-	-	-	-	-
VI. COUNTY MATCH							
10% County Match	96	-	-	-	-	-	2,092
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	71,065	74	-	59,388	136,446	-	56,286
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, 2010

Exhibit IV (b) MH, Continued

	Other	Psychiatric Rehab	Comm Res Services	Resource Coordination	Social Rehab Services	Vocational Rehab	Totals
I. TOTAL ALLOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,544,342
II. TOTAL EXPENDITURES	-	32,691	182,601	-	89,445	-	1,678,384
III. Costs Over Allocation	-	-	-	-	-	-	-
A. County Funded Eligible	-	-	-	-	-	-	-
B. County Funded Ineligible	-	-	-	-	-	-	-
C. Other Eligible	-	-	-	-	-	-	-
D. Other Ineligible	-	-	-	-	-	-	-
E. Total Costs Over Allocation	-	-	-	-	-	-	-
IV. REVENUES	-	-	-	-	-	-	-
A. Program Service Fees	-	-	-	-	-	-	-
B. Private Insurance	-	-	-	-	-	-	-
C. Medical Assistance	-	-	-	-	-	-	89,167
D. Medical Assistance - Administrative Claims	-	-	-	-	-	-	-
E. Room and Board	-	-	3,089	-	-	-	3,089
F. Earned Interest	-	-	-	-	-	-	1,613
G. Other	-	-	-	-	-	-	900
H. Total Revenue	-	-	3,089	-	-	-	94,769
V. DPW REIMBURSEMENT	-	-	-	-	-	-	-
A. Base Allocation 90%	-	-	-	-	7,021	-	342,937
B. Base Allocation 100%	-	32,691	-	-	-	-	240,101
C. DPW Categorical Funding 90%	-	-	-	-	-	-	-
D. DPW Categorical Funding 100%	-	-	179,512	-	67,515	-	814,280
E. SSBG 90% Adult	-	-	-	-	-	-	-
SSBG 90% Child	-	-	-	-	-	-	-
SSBG 100% Adult	-	-	-	-	14,129	-	14,129
SSBG 100% Child	-	-	-	-	-	-	-
F. CMHSBG 90% Non-Categorical Funding	-	-	-	-	-	-	-
CMHSBG 100% Non-Categorical Funding	-	-	-	-	-	-	132,895
CMHSBG Categorical Funding	-	-	-	-	-	-	-
VI. COUNTY MATCH	-	-	-	-	-	-	-
10% County Match	-	-	-	-	780	-	39,273
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	-	32,691	179,512	-	89,445	-	1,583,615
VIII. TOTAL CARRYOVER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(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, 2010

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		\$ 173,309	\$ 181,407	\$ 354,716	\$ 168,259	\$ 186,457	\$ -	\$ -	\$ -	\$ 186,457
1. Community (NR/Res)	10255	-	21,128	21,128	-	-	-	-	-	-
2. SSBG	70177	-	-	-	-	-	-	-	-	-
3. Reserved	00001	-	-	-	-	-	-	-	-	-
4. Subtotal MR Services		173,309	202,535	375,844	189,387	186,457	-	-	-	186,457
B. Waiver		-	-	-	-	-	-	-	-	-
1. Waiver Administration	10255/70175	-	115,880	115,880	115,880	-	-	-	-	-
2. Reserved	00002	200,663	(200,663)	-	-	-	-	-	-	-
3. Subtotal Waiver		200,663	(84,783)	115,880	115,880	-	-	-	-	-
C. Other		-	-	-	-	-	-	-	-	-
1. Elwyn	10236	-	-	-	-	-	-	-	-	-
2. Money Follows the Person	10263	-	-	-	-	-	-	-	-	-
3. Services for Individuals with Autism	10741/70711	-	-	-	-	-	-	-	-	-
4. Reserved	00003	-	-	-	-	-	-	-	-	-
5. Subtotal Other		-	-	-	-	-	-	-	-	-
D. TOTAL		\$ 373,972	\$ 117,752	\$ 491,724	\$ 305,267	\$ 186,457	\$ -	\$ -	\$ -	\$ 186,457

# COUNTY OF GREENE, PENNSYLVANIA

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

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2010

### Exhibit IV (d) MR

	Admin Office	Community Hab	Community Res
I. TOTAL ALLOCATION	\$ -	\$ -	\$ -
II. TOTAL EXPENDITURES	234,793	-	14,689
III. Costs Over Allocation			
A. County Funded Eligible	-	-	-
B. County Funded Ineligible	-	-	-
C. Other Eligible	-	-	-
D. Other Ineligible	-	-	-
E. Total Costs Over Allocation	-	-	-
IV. REVENUES			
A. Program Service Fees	-	-	-
B. Private Insurance Fees	-	-	-
C. Medical Assistance	-	-	-
D. Medical Assistance - Administrative Claims	1,212	-	-
E. Room and Board	-	-	-
F. Earned Interest	945	-	-
G. Other	11,280	-	-
H. Total Revenue	13,437	-	-
V. DPW REIMBURSEMENT			
A. Base Allocation 90%	89,019	-	2,604
B. Base Allocation 100%	-	-	-
C. DPW Categorical Funding 90% Subtotal	-	-	-
D. DPW Categorical Funding 100% Subtotal	117,092	-	-
E. SSBG 90% Adult	4,819	-	-
SSBG 90% Child	-	-	-
SSBG 100 % Adult	-	-	11,796
SSBG 100% Child	-	-	-
VI. COUNTY MATCH			
10% County Match	10,426	-	289
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	221,356	-	14,689
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, 2010

Exhibit IV (d) MR, Continued

	Emp Services	FD/FS	Home & Community	Other	Pre-Voc
I. TOTAL ALLOCATION	\$ -	\$ -	\$ -	\$ -	\$ -
II. TOTAL EXPENDITURES	-	2,684	1,354	-	-
III. Costs Over Allocation					
A. County Funded Eligible	-	-	-	-	-
B. County Funded Ineligible	-	-	-	-	-
C. Other Eligible	-	-	-	-	-
D. Other Ineligible	-	-	-	-	-
E. Total Costs Over Allocation	-	-	-	-	-
IV. REVENUES					
A. Program Service Fees	-	-	-	-	-
B. Private Insurance Fees	-	-	-	-	-
C. Medical Assistance	-	-	-	-	-
D. Medical Assistance-Administrative Claims	-	-	-	-	-
E. Room and Board	-	-	-	-	-
F. Earned Interest	-	-	-	-	-
G. Other	-	-	-	-	-
H. Total Revenue	-	-	-	-	-
V. DPW REIMBURSEMENT					
A. Base Allocation 90%	-	-	1,149	-	-
B. Base Allocation 100%	-	-	-	-	-
C. DPW Categorical Funding 90% Subtotal	-	-	-	-	-
D. DPW Categorical Funding 100% Subtotal	-	-	-	-	-
E. SSBG 90% Adult	-	-	-	-	-
SSBG 90% Child	-	-	-	-	-
SSBG 100 % Adult	-	2,684	77	-	-
SSBG 100% Child	-	-	-	-	-
VI. COUNTY MATCH					
10% County Match	-	-	128	-	-
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	-	2,684	1,354	-	-
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, 2010

Exhibit IV (d) MR, Continued

	Respite	Spec Supp	Supp Coor	Trans	Totals
I. TOTAL ALLOCATION	\$ -	\$ -	\$ -	\$ -	\$ 491,724
II. TOTAL EXPENDITURES	-	-	83,587	693	337,800
III. Costs Over Allocation					
A. County Funded Eligible	-	-	-	-	-
B. County Funded Ineligible	-	-	-	-	-
C. Other Eligible	-	-	-	-	-
D. Other Ineligible	-	-	-	-	-
E. Total Costs Over Allocation	-	-	-	-	-
IV. REVENUES					
A. Program Service Fees	-	-	-	-	-
B. Private Insurance Fees	-	-	-	-	-
C. Medical Assistance	-	-	-	-	-
D. Medical Assistance-Administrative Claims	-	-	-	-	1,212
E. Room and Board	-	-	-	-	-
F. Earned Interest	-	-	-	-	945
G. Other	-	-	-	-	11,280
H. Total Revenue	-	-	-	-	13,437
V. DPW REIMBURSEMENT					
A. Base Allocation 90%	-	-	-	-	92,772
B. Base Allocation 100%	-	-	-	-	-
C. DPW Categorical Funding 90% Subtotal	-	-	74,275	-	74,275
D. DPW Categorical Funding 100% Subtotal	-	-	-	-	117,092
E. SSBG 90% Adult	-	-	-	-	4,819
SSBG 90% Child	-	-	-	-	-
SSBG 100 % Adult	-	-	1,059	693	16,309
SSBG 100% Child	-	-	-	-	-
VI. COUNTY MATCH					
10% County Match	-	-	8,253	-	19,096
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	-	-	83,587	693	324,363
VIII. TOTAL CARRYOVER	\$ -	\$ -	\$ -	\$ -	\$ 186,457

(Concluded)



**COUNTY OF GREENE, PENNSYLVANIA  
MENTAL HEALTH/MENTAL RETARDATION PROGRAM**

**TARGETED SERVICES MANAGEMENT (TSM)/SUPPORTS COORDINATION (SC)  
COST SETTLEMENT REPORT**

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

	<u>Yes/No</u>	<u>Amount</u>
<b>5. Reconciliation Recap:</b>		
<b>Overpayment</b>		
a. PROMISE Repayment Request	No	\$ -
<b>Underpayment</b>		
b. PROMISE Gross Adjustment requested to initiate payment	Yes	\$ 269
c. No PROMISE Gross Adjustment requested	No	\$ -

**CSR Summary:**

A. Total TSM Expenditures	\$ 571
B. TSM Promise Revenue	\$ 302
C. PROMISE Gross Adjustment requested	\$ 269
B. Total adjusted MA Revenue	\$ 571

(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, 2010

Exhibit V (a) EI

Sources of DPW Funding	DPW Funds Available		Cost Eligible for DPW Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6)	Total Fund Balance (7)
	Carryover Funds (1)	Allotment (2)				
A Early Intervention						
1. State Early Intervention	\$ 38,309	\$ 339,779	\$ 378,088	\$ 319,569	\$ -	\$ 58,519
2. State EI - Training	-	2,477	2,477	2,477	-	-
3. EI Administration	-	28,484	28,484	28,484	-	-
4. Infants & Toddlers w/ Disabilities (Part C)	-	31,314	31,314	31,314	-	-
5. IT&F Waiver Services	-	215,874	215,874	215,874	-	-
6. IT&F Waiver Admin	-	13,872	13,872	13,872	-	-
7. Reserved	-	-	-	-	-	-
<b>B TOTAL</b>	<b>\$ 38,309</b>	<b>\$ 631,800</b>	<b>\$ 670,109</b>	<b>\$ 611,590</b>	<b>\$ 58,519</b>	<b>\$ 58,519</b>

**COUNTY OF GREENE, PENNSYLVANIA**

EARLY INTERVENTION SERVICES  
REPORT OF INCOME AND EXPENDITURES  
SINGLE AUDIT SUPPLEMENT

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2010

**Exhibit V (b) EI**

	Administrator's Office	Early Intervention	Other	Supports Coordination	Totals
I. TOTAL ALLOCATION	\$ -	\$ -	\$ -	\$ -	\$ 670,109
II. TOTAL EXPENDITURES	45,558	686,982	-	110,231	842,771
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	-	132,367	-	55,582	187,949
D. Medical Assistance - Administrative Claims	-	-	-	-	-
E. Earned Interest	-	-	-	768	768
F. Other	17	-	-	-	17
G. Total Revenue	17	132,367	-	56,350	188,734
V. DPW REIMBURSEMENT					
A. Base Allocation 90%	-	-	-	-	-
B. Base Allocation 100%	-	-	-	-	-
C. DPW Categorical Funding 90% Subtotal	28,484	304,867	-	48,493	381,844
D. DPW Categorical Funding 100% Subtotal	13,872	215,874	-	-	229,746
VI. COUNTY MATCH					
10% County Match	3,185	33,874	-	5,388	42,447
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	45,541	554,615	-	53,881	654,037
VIII. TOTAL CARRYOVER	\$ -	\$ -	\$ -	\$ -	\$ 58,519

# COUNTY OF GREENE, PENNSYLVANIA

## CCIS DAYCARE

### SCHEDULE OF CHILD CARE INFORMATION SERVICES RECAP FOR FISCAL YEAR 2010

Exhibit VIII (b)

CONTRACTOR Greene County Human Services	COUNTY Greene
FEDERAL ID NO: 25-6001034	PREPARED BY Amy Switalski
CONTRACT NO: DC09-305336	PHONE NO.: 724-852-5277

	Low Income		Former TANF		LI & FT TOTAL
	ADMIN	SERVICE	ADMIN	SERVICE	
<b>REVENUE</b>					
DPW Funds	\$ 197,107.00	\$ 532,916.66	\$ 17,854.33	\$ 109,279.45	\$ 857,157.44
Interest	-	49.31	-	-	49.31
Audit Adjustments	-	-	-	-	-
Other (e.g., Penalties)	-	604.00	-	-	604.00
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>TOTAL REVENUE</b>	197,107.00	533,569.97	17,854.33	109,279.45	857,810.75
<b>EXPENDITURES</b>					
Final Report Totals	197,107.00	538,268.09	18,710.00	107,370.41	861,455.50
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	197,107.00	538,268.09	18,710.00	107,370.41	861,455.50
<b>TOTAL DUE DPW</b>	-	\$ (4,698.12)	\$ (855.67)	\$ 1,909.04	\$ (3,644.75)

(Continued)

**COUNTY OF GREENE, PENNSYLVANIA**

CCIS DAYCARE  
SCHEDULE OF CHILD CARE INFORMATION SERVICES  
RECAP FOR FISCAL YEAR 2010

Exhibit VIII (b), Continued

CONTRACTOR	Greene County Human Services	COUNTY	Greene
FEDERAL ID NO:	25-6001034	PREPARED BY	Amy Switalski
CONTRACT NO:	DC09-305336	PHONE NO.:	724-852-5277

	TANF FSS	TANF			STATE MOE/GA FSS	SERVICE		STATE MOE/GA TOTAL	FOOD STAMPS			
		Training	WS - Training	Working		WS-Working	State Moe		Genl Assist/WS2	FSS	Service	Total
REVENUE												
DPW Funds	\$ 16,614	\$ 64,000	\$ 4,913	\$ 49,499	\$ 837	\$ 1,598	\$ 12,917	\$ -	\$ 2,557	\$ 23,000	\$ 25,557	
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Audit Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Other (e.g., Penalties)	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	\$ 16,614	\$ 64,000	\$ 4,913	\$ 49,499	\$ 837	\$ 1,598	\$ 12,917	\$ -	\$ 2,557	\$ 23,000	\$ 25,557	
EXPENDITURES												
Final Report Totals	\$ 17,080	\$ 62,593	\$ 4,084	\$ 51,436	\$ 664	\$ 1,643	\$ 12,883	\$ -	\$ 2,629	\$ 25,850	\$ 28,479	
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	17,080	62,593	4,084	51,436	664	1,643	12,883	-	2,629	25,850	28,479	
TOTAL DUE DPW	\$ (466)	\$ 1,407	\$ 829	\$ (1,937)	\$ 173	\$ (45)	\$ 34	\$ -	\$ (72)	\$ (2,850)	\$ (2,922)	

(Concluded)

# COUNTY OF GREENE, PENNSYLVANIA

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

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2010

### Exhibit XVIII (a)

	Budget	Actual
<b>Revenues:</b>		
Pennsylvania Department of Public Welfare	\$ 736,860	\$ 730,677
<b>Expenditures:</b>		
Personnel:		
Salaries and wages	123,682	123,682
Employee benefits	55,708	55,708
Total personnel	179,390	179,390
Operations:		
Communications:		
Telephone	4,220	4,220
Advertising	-	-
Printing	1,573	1,573
Postage	1,250	1,250
Total communications	7,043	7,043
Supplies	1,327	1,327
Equipment (under \$5,000)	798	798
Travel	80	80
Training	5	5
Audit	2,464	2,464
Other:		
Uncollected overpayments	-	-
County service	537,253	538,268
Set-Aside	2,500	-
Total other	539,753	538,268
Indirect costs	6,000	6,000
Total operations	557,470	555,985
Equipment (over \$5,000)	-	-
Total expenditures	736,860	735,375
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ -</b>	<b>\$ (4,698)</b>

# COUNTY OF GREENE, PENNSYLVANIA

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

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2010

### Exhibit XVIII (b)

	Budget	Actual
<b>Revenues:</b>		
Pennsylvania Department of Public Welfare	\$ 135,421	\$ 127,134
<b>Expenditures:</b>		
Personnel:		
Salaries and wages	9,509	9,509
Employee benefits	5,075	5,075
Total personnel	14,584	14,584
Operations:		
Communications:		
Telephone	546	546
Advertising	-	-
Printing	195	195
Postage	188	188
Total communications	929	929
Supplies	2,410	2,410
Equipment (under \$5,000)	100	100
Travel	10	10
Training	-	-
Audit	677	677
Other:		
Uncollected overpayments	-	-
County service	116,711	107,370
Set Aside	-	-
Total other	116,711	107,370
Indirect costs	-	-
Total operations	120,837	111,496
Equipment (over \$5,000)	-	-
Total expenditures	135,421	126,080
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ -</b>	<b>\$ 1,054</b>

# COUNTY OF GREENE, PENNSYLVANIA

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

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2010

### Exhibit XVIII (c)

	Budget	Actual
<b>Revenues:</b>		
Pennsylvania Department of Public Welfare	\$ 183,752	\$ 175,935
<b>Expenditures:</b>		
Personnel:		
Salaries and wages	8,282	8,282
Employee benefits	3,885	3,885
Total personnel	12,167	12,167
Operations:		
Communications:		
Telephone	518	518
Advertising	-	-
Printing	195	195
Postage	150	150
Total communications	863	863
Supplies	565	565
Equipment (under \$5,000)	100	100
Travel	10	10
Training	-	-
Audit	672	672
Other:		
Carry	6,975	6,975
County service	162,400	157,509
Uncollected overpayments	-	-
Total other	169,375	164,484
Indirect costs	-	-
Total operations	171,585	166,694
Equipment (over \$5,000)	-	-
Total expenditures	183,752	178,861
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ -</b>	<b>\$ (2,926)</b>

# COUNTY OF GREENE, PENNSYLVANIA

## CCIS DAYCARE

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

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2010

#### Exhibit XVIII (d)

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DEPARTMENT OF  
*Child Care Works*

*Pennsylvania's Enterprise to Link Information for Children Across Networks*

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#### Administration/Family Support Services Budget Detail

Select... GO

<b>Fiscal Year</b> FY 2009-10	<b>Funding Source</b> Low Income - Fund A	<b>County</b> Greene	<b>Allocation Amount</b> \$197,107.00	<b>Unallocated Funds</b> \$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	\$123,682.00	\$123,682.00	07/28/2010
Benefits	\$55,708.00	\$55,708.00	07/28/2010
<b>Personnel Sub Total</b>	<b>\$179,390.00</b>	<b>\$179,390.00</b>	
<b>Communications</b>			
Telephone	\$4,220.00	\$4,220.00	07/28/2010
Advertising	\$0.00	\$0.00	05/12/2010
Printing	\$1,573.00	\$1,573.00	08/18/2010
Postage	\$1,250.00	\$1,250.00	07/28/2010
<b>Communications Sub Total</b>	<b>\$7,043.00</b>	<b>\$7,043.00</b>	
Supplies	\$1,327.00	\$1,327.00	08/18/2010
Equipment	\$798.00	\$798.00	07/28/2010
Travel	\$80.00	\$80.00	07/28/2010
Training	\$5.00	\$5.00	05/12/2010
Audit	\$2,464.00	\$2,464.00	05/12/2010
Indirect Costs	\$6,000.00	\$6,000.00	07/28/2010
<b>Totals YTD</b>	<b>\$197,107.00</b>	<b>\$197,107.00</b>	

NEW EXPENDITURES TRANSFERS HISTORY RETURN TO SUMMARY

# COUNTY OF GREENE, PENNSYLVANIA

## CCIS DAYCARE

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

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2010

#### Exhibit XVIII (e)



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#### Administration/Family Support Services Budget Detail

Select...

<b>Fiscal Year</b> FY 2009-10	<b>Funding Source</b> Former TANF - Fund C	<b>County</b> Greene	<b>Allocation Amount</b> \$18,710.00	<b>Unallocated Funds</b> \$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	\$9,509.00	\$9,509.00	07/28/2010 <input type="button" value=""/>
Benefits	\$5,075.00	\$5,075.00	07/28/2010 <input type="button" value=""/>
<b>Personnel Sub Total</b>	<b>\$14,584.00</b>	<b>\$14,584.00</b>	
<b>Communications</b>			
Telephone	\$545.70	\$545.70	08/18/2010 <input type="button" value=""/>
Advertising	\$0.00	\$0.00	05/12/2010 <input type="button" value=""/>
Printing	\$194.80	\$194.80	08/18/2010 <input type="button" value=""/>
Postage	\$188.00	\$188.00	08/18/2010 <input type="button" value=""/>
<b>Communications Sub Total</b>	<b>\$928.50</b>	<b>\$928.50</b>	
Supplies	\$2,410.50	\$2,410.50	08/18/2010 <input type="button" value=""/>
Equipment	\$100.00	\$100.00	07/28/2010 <input type="button" value=""/>
Travel	\$10.00	\$10.00	07/28/2010 <input type="button" value=""/>
Training	\$0.00	\$0.00	05/12/2010 <input type="button" value=""/>
Audit	\$677.00	\$677.00	05/17/2010 <input type="button" value=""/>
<b>Totals YTD</b>	<b>\$18,710.00</b>	<b>\$18,710.00</b>	

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

# COUNTY OF GREENE, PENNSYLVANIA

## CCIS DAYCARE

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

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2010

#### Exhibit XVIII (f)

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#### Administration/Family Support Services Budget Detail

Select...

Fiscal Year	Funding Source	County	Allocation Amount	Unallocated Funds
FY 2009-10	TANF	Greene	\$21,351.87	\$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	\$8,282.00	\$8,282.00	07/28/2010
Benefits	\$3,885.00	\$3,885.00	07/28/2010
<b>Personnel Sub Total</b>	<b>\$12,167.00</b>	<b>\$12,167.00</b>	
<b>Communications</b>			
Telephone	\$518.00	\$518.00	08/18/2010
Advertising	\$0.00	\$0.00	05/12/2010
Printing	\$195.00	\$195.00	08/18/2010
Postage	\$150.00	\$150.00	08/18/2010
<b>Communications Sub Total</b>	<b>\$863.00</b>	<b>\$863.00</b>	
Supplies	\$565.00	\$565.00	08/18/2010
Equipment	\$100.00	\$100.00	07/28/2010
Travel	\$10.00	\$10.00	07/28/2010
Training	\$0.00	\$0.00	05/12/2010
Audit	\$672.00	\$672.00	05/17/2010
<b>Other</b>			
Carry Forward	\$6,974.87	\$6,974.87	11/19/2009
<b>Totals YTD</b>	<b>\$21,351.87</b>	<b>\$21,351.87</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, 2010

Exhibit XVIII (g)



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### Administration/Family Support Services Budget Summary

Fiscal Year  
FY 2009-10

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	\$197,107.00
		<u>Former TANF - Fund C</u>	\$18,710.00	\$18,710.00
		<u>TANF</u>	\$21,351.87	\$21,351.87
		<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, 2010

### Exhibit XVIII (h)



### RE417-Payment Recap Report CCIS: Greene

Funding Fiscal Year: 2009-10

Provider: ALL

	Expenditures	Overpayments	Care Check	Total
<b>Greene</b>				
<b>Greene</b>				
<b>Low Income (Fund A) - Regular</b>				
Total Low Income (Fund A) - Regular	\$538,348.09	\$0.00	\$80.00	\$538,268.09
<b>Former TANF (Fund C) - Regular</b>				
Total Former TANF (Fund C) - Regular	\$107,370.41	\$0.00	\$0.00	\$107,370.41
<b>TANF Training - Regular</b>				
Total TANF Training - Regular	\$62,692.72	\$0.00	\$100.00	\$62,592.72
<b>TANF Work Support - Training - Regular</b>				
Total TANF Work Support - Training - Regular	\$4,143.74	\$0.00	\$60.00	\$4,083.74
<b>TANF Working - Regular</b>				
Total TANF Working - Regular	\$51,436.38	\$0.00	\$0.00	\$51,436.38
<b>TANF Work Support - Working - Regular</b>				
Total TANF Work Support - Working - Regular	\$664.40	\$0.00	\$0.00	\$664.40
<b>TANF State MOE - Regular</b>				
Total TANF State MOE - Regular	\$12,882.61	\$0.00	\$0.00	\$12,882.61
<b>Food Stamps - Regular</b>				
Total Food Stamps - Regular	\$25,869.53	\$0.00	\$20.00	\$25,849.53
<b>Greene Total</b>	<b>\$803,407.88</b>	<b>\$0.00</b>	<b>\$260.00</b>	<b>\$803,147.88</b>
<b>Greene</b>	<b>Total</b>	<b>\$803,407.88</b>	<b>\$0.00</b>	<b>\$803,147.88</b>

**Greene County Funding Source Totals:**

<b>Low Income (Fund A)</b>	\$538,348.09	\$0.00	\$80.00	\$538,268.09
<b>Former TANF (Fund C)</b>	\$107,370.41	\$0.00	\$0.00	\$107,370.41
<b>TANF Training</b>	\$62,692.72	\$0.00	\$100.00	\$62,592.72
<b>TANF Work Support - Training</b>	\$4,143.74	\$0.00	\$60.00	\$4,083.74

RE417-Payment Recap Report

# COUNTY OF GREENE, PENNSYLVANIA

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

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2010

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



**RECAP REPORT**  
Funding Fiscal Year: 2009-10  
Provider: ALL

### RE417-Payment Recap Report CCIS: Greene

	Expenditures	Overpayments	Care Check	Total
TANF Working	\$51,436.38	\$0.00	\$0.00	\$51,436.38
TANF Work Support - Working	\$664.40	\$0.00	\$0.00	\$664.40
TANF State MOE	\$12,882.61	\$0.00	\$0.00	\$12,882.61
Food Stamps	\$25,869.53	\$0.00	\$20.00	\$25,849.53
<b>Greene County Total:</b>	<b>\$803,407.88</b>	<b>\$0.00</b>	<b>\$260.00</b>	<b>\$803,147.88</b>

**CCIS Funding Source Totals:**

Low Income (Fund A)	\$538,348.09	\$0.00	\$80.00	\$538,268.09
Former TANF (Fund C)	\$107,370.41	\$0.00	\$0.00	\$107,370.41
TANF Training	\$62,692.72	\$0.00	\$100.00	\$62,592.72
TANF Work Support - Training	\$4,143.74	\$0.00	\$60.00	\$4,083.74
TANF Working	\$51,436.38	\$0.00	\$0.00	\$51,436.38
TANF Work Support - Working	\$664.40	\$0.00	\$0.00	\$664.40
TANF State MOE	\$12,882.61	\$0.00	\$0.00	\$12,882.61



**RECAP REPORT**  
Funding Fiscal Year: 2009-10  
Provider: ALL

### RE417-Payment Recap Report CCIS: Greene

	Expenditures	Overpayments	Care Check	Total
Food Stamps	\$25,869.53	\$0.00	\$20.00	\$25,849.53
<b>CCIS Grand Total:</b>	<b>\$803,407.88</b>	<b>\$0.00</b>	<b>\$260.00</b>	<b>\$803,147.88</b>

**COUNTY OF GREENE, PENNSYLVANIA**  
**(COMBINED) HOMELESS ASSISTANCE PROGRAMS**  
**REVENUES AND EXPENSES**

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2010

Exhibit XIX (a)

I. SOURCES OF FUNDING						TOTAL AVAILABLE FUNDS
	A	B	C	D	E	
DPW Allocation						66,018
Client Contributions						-
Other						-
Interest Earned						-
	TOTAL HAP FUNDING (A+B+C+D+E)					66,018

II. EXPENSES	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Innovative Supportive Housing Services	TOTAL EXPENSES
On Behalf of Clients	-	-	50,555	1,130	241	51,926
Personnel	-	4,906	-	-	-	4,906
Operating	-	2,584	-	-	-	2,584
Fixed Assets\Equipment	-	-	-	-	-	-
SUBTOTAL	-	7,490	50,555	1,130	241	59,416

County Administration	K	6,602
Total HAP Expenses (J+K=L)	L	\$ 66,018
Total Unexpended HAP Funds (E-L=)		\$ -

# COUNTY OF GREENE, PENNSYLVANIA

## FAMILY CENTER SCHEDULE OF REVENUES AND EXPENDITURES

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2010

	<u>Budget</u>	<u>Actual</u>	<u>Cash Match</u>	<u>Total</u>
<b><u>Expenditures:</u></b>				
Personnel:				
Salaries and benefits	\$ 223,763	\$ 223,763	\$ 28,249	\$ 252,012
Total personnel	<u>223,763</u>	<u>223,763</u>	<u>28,249</u>	<u>252,012</u>
Operations:				
Training/conferences	515	515	250	765
Transportation/travel	6,092	5,506	1,510	7,016
Service contracts	29,317	28,092	-	28,092
Communications	1,685	1,685	-	1,685
Facility expenses	18,315	18,315	-	18,315
Supplies	9,964	9,964	1,965	11,929
FC PAT training	-	-	-	-
Other	750	655	-	655
Indirect costs	31,974	29,285	-	29,285
Total operating	<u>98,612</u>	<u>94,017</u>	<u>3,725</u>	<u>97,742</u>
Equipment (\$500 or less)	-	-	-	-
Equipment (\$500 or more)	-	-	-	-
Total equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<u><u>\$ 322,375</u></u>	<u><u>\$ 317,780</u></u>	<u><u>\$ 31,974</u></u>	<u><u>\$ 349,754</u></u>

# COUNTY OF GREENE, PENNSYLVANIA

## FATHERHOOD INITIATIVE SCHEDULE OF REVENUES AND EXPENDITURES

FOR THE TWELVE-MONTH PERIOD ENDED JUNE 30, 2010

	Budget	Actual	Cash Match	Total
<b>Expenditures:</b>				
<b>Personnel:</b>				
Salaries and benefits	\$ 16,095	\$ 15,742	-	\$ 15,742
Total personnel	16,095	15,742	-	15,742
<b>Operations:</b>				
Profess/technical services				
Training/conferences	175	175	-	175
Transportation/travel	572	564	-	564
Service contracts	2,907	2,752	-	2,752
Communication	353	68	-	68
Facility expenses	5,159	5,159	-	5,159
Supplies	1,179	1,179	-	1,179
Evaluation	-	-		
FC Trainings (PAT)	-	-		
Other	1,100	1,092	-	1,092
Indirect costs	3,060	3,060	-	3,060
Total operating	14,505	14,049	-	14,049
Equipment (\$500 or less)	-	-	-	-
Equipment (\$500 or more)	-	-	-	-
Total equipment	-	-	-	-
<b>Total</b>	<b>\$ 30,600</b>	<b>\$ 29,791</b>	<b>\$ -</b>	<b>\$ 29,791</b>

**County of Greene,  
Pennsylvania**

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

Year Ended December 31, 2010

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, the discretely presented component unit, 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, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 27, 2011. 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 first 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  
Report on Internal Control over Financial Reporting  
and on Compliance and Others Matters

results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we reported to management of the County in a separate letter dated September 27, 2011.

\* \* \* \* \*

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

*Mahe Duessel*

Pittsburgh, Pennsylvania  
September 27, 2011

Independent Auditor's Report on Compliance with Requirements  
that Could Have a Direct and Material Effect on Each Major Federal and  
Pennsylvania Department of Public Welfare Program and On Internal Control  
Over Compliance in Accordance with OMB Circular A-133  
and the Pennsylvania Department of Public Welfare Compliance Supplement

Board of County Commissioners  
County Controller  
County of Greene, Pennsylvania

Compliance

We have audited the County of Greene, Pennsylvania's (County) compliance 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 could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2010. 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 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 DPW *Compliance Supplement*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2010.

Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over

Board of County Commissioners  
County Controller  
County of Greene, Pennsylvania  
Independent Auditor's Report on Compliance with Requirements  
that Could Have a Direct and Material Effect on Each Major  
Federal and Pennsylvania Department of Public Welfare Program

compliance with the requirements that could have a direct and material effect on a major federal and DPW program to determine the 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.

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.

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

\* \* \* \* \*

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

*Mahe Duessel*

Pittsburgh, Pennsylvania  
September 27, 2011

# COUNTY OF GREENE, PENNSYLVANIA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2010

### I. Summary of Audit Results

1. Type of auditor's report issued: Unqualified

2. Internal control over financial reporting:

Material weakness(es) identified?  yes  no

Significant deficiencies identified that are not considered to be material weakness(es)?

yes  none reported

3. Noncompliance material to financial statements noted?  yes  no

4. Internal control over major programs:

Material weakness(es) identified?  yes  no

Significant deficiencies identified that are not considered to be material weakness(es)?

yes  none reported

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

6. Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?  yes  no

7. Major Programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.563	Child Support Enforcement
93.575	Child Care and Development Block Grant
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund
93.713	Child Care and Development Block Grant - ARRA
93.658	Foster Care – Title IV-E
93.778	Medical Assistance Program (includes Mental Health/Mental Retardation Program)

8. Dollar threshold used to distinguish between type A and type B programs: \$300,000

9. Auditee qualified as low-risk auditee?  yes  no

II. Findings related to the financial statements which are required to be reported in accordance with GAGAS.

**No matters were reported.**

III. Findings and questioned costs for federal awards.

**No matters were reported.**

# COUNTY OF GREENE, PENNSYLVANIA

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED DECEMBER 31, 2010

### **Finding 2009 – 1: Subrecipient Monitoring**

Condition: No written or signed agreements exist between the County of Greene (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.

Status: No repeat findings were noted, based upon the December 31, 2010 audit.