

**Greene County  
Conservation District**

Financial Statements  
and Supplementary Information

Year Ended December 31, 2020  
with Independent Auditor's Reports

**MaherDuessel**

Pursuing the profession while promoting the public good©  
[www.md-cpas.com](http://www.md-cpas.com)

# GREENE COUNTY CONSERVATION DISTRICT

YEAR ENDED DECEMBER 31, 2020

## TABLE OF CONTENTS

### **Independent Auditor's Report**

### **Financial Statements:**

#### **Government-Wide Financial Statements:**

Statement of Net Position	1
Statement of Activities	2

#### **Fund Financial Statements:**

Balance Sheet - Governmental Funds	3
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds	4
Notes to Financial Statements	5

### **Supplementary Information:**

#### **Combining and Individual Fund Financial Statements:**

##### Other Governmental Funds:

Combining Balance Sheet	14
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance	15

### **Independent Auditor's Report in Accordance with *Government Auditing Standards*:**

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	16
--	----

## Independent Auditor's Report

**Board of Directors  
Greene County  
Conservation District**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Greene County Conservation District (District), a component unit of the County of Greene, Pennsylvania, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of December 31, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the 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. Our opinion on the basic financial statements is not affected by this missing information.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. Supplementary information listed in the table of contents is presented for the purpose of additional analysis and is not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 13, 2021 on our consideration of the District'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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Mahe Duessel*

Pittsburgh, Pennsylvania  
August 13, 2021

# GREENE COUNTY CONSERVATION DISTRICT

## STATEMENT OF NET POSITION

DECEMBER 31, 2020

	Governmental Activities
<hr/>	
<b>Assets</b>	
<hr/>	
Cash and cash equivalents	\$ 1,581,278
Investments	306,016
Accounts receivable	-
Due from other governments	257,457
Other	1,601
Capital assets, net of accumulated depreciation	18,887
	<hr/>
<b>Total Assets</b>	<b>2,165,239</b>
	<hr/>
<b>Liabilities</b>	
<hr/>	
Accounts payable	31,798
Due to Greene County General Fund	70,403
	<hr/>
<b>Total Liabilities</b>	<b>102,201</b>
	<hr/>
<b>Net Position</b>	
<hr/>	
Net investment in capital assets	18,887
Restricted:	
Reducing pollution to water from dirt roads	469,494
Erosion and Sedimentation Control Program	360,076
Scholarships	7,025
Farmland Preservation	18,783
Conservation programs and costs	1,086,125
Low Volume Road program	102,648
	<hr/>
<b>Total Net Position</b>	<b>\$ 2,063,038</b>
	<hr/> <hr/>

See accompanying notes to financial statements.

# GREENE COUNTY CONSERVATION DISTRICT

## STATEMENT OF ACTIVITIES

YEAR ENDED DECEMBER 31, 2020

	Expenses	Charges for Services	Program Revenues		Net (Expense) Revenue and Changes in Net Position
<b>Functions/Programs</b>			Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary Government:					
Governmental activities:					
Conservation	\$ 848,837	\$ 65,448	\$ 591,533	\$ 176,361	\$ (15,495)
General revenues:					
Act 13 Impact Fee					59,828
Interest					23,770
Total general revenues					83,598
<b>Change in Net Position</b>					<b>68,103</b>
<b>Net Position:</b>					
Beginning of year					1,994,935
End of year					\$ 2,063,038

See accompanying notes to financial statements.

**GREENE COUNTY CONSERVATION DISTRICT**

BALANCE SHEET  
GOVERNMENTAL FUNDS

DECEMBER 31, 2020

	General Fund	Dirt and Gravel Roads Fund	Chapter 105 Clean Water Fund	Low Volume Road Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>						
Cash and cash equivalents	\$ 674,419	\$ 469,494	\$ 285,528	\$ 51,481	\$ 100,356	\$ 1,581,278
Investments	306,016	-	-	-	-	306,016
Accounts receivable	-	-	-	-	-	-
Due from other governments	206,290	-	-	51,167	-	257,457
Other	1,601	-	-	-	-	1,601
<b>Total Assets</b>	<b>\$ 1,188,326</b>	<b>\$ 469,494</b>	<b>\$ 285,528</b>	<b>\$ 102,648</b>	<b>\$ 100,356</b>	<b>\$ 2,146,352</b>
<b>Liabilities and Fund Balance</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 31,798	\$ -	\$ -	\$ -	\$ -	\$ 31,798
Due to Greene County General Fund	70,403	-	-	-	-	70,403
<b>Total Liabilities</b>	<b>102,201</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>102,201</b>
<b>Fund Balance:</b>						
<b>Restricted:</b>						
Reducing pollution to water from dirt roads	-	469,494	-	-	-	469,494
Erosion and Sedimentation Control Program	-	-	285,528	-	74,548	360,076
Scholarships	-	-	-	-	7,025	7,025
Farmland Preservation	-	-	-	-	18,783	18,783
Conservation programs and costs	1,086,125	-	-	-	-	1,086,125
Low Volume Road program	-	-	-	102,648	-	102,648
<b>Total Fund Balance</b>	<b>1,086,125</b>	<b>469,494</b>	<b>285,528</b>	<b>102,648</b>	<b>100,356</b>	<b>2,044,151</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,188,326</b>	<b>\$ 469,494</b>	<b>\$ 285,528</b>	<b>\$ 102,648</b>	<b>\$ 100,356</b>	<b>\$ 2,146,352</b>

**Total Fund Balance - Governmental Funds** \$ 2,044,151

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$54,096 and the accumulated depreciation is \$35,209.

	<u>18,887</u>
Net position of governmental activities	<u>\$ 2,063,038</u>

See accompanying notes to financial statements.



**GREENE COUNTY CONSERVATION DISTRICT**

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

YEAR ENDED DECEMBER 31, 2020

	General Fund	Dirt and Gravel Roads Fund	Chapter 105 Clean Water Fund	Low Volume Road Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>						
In governmental revenues	\$ 420,109	\$ 268,452	\$ -	\$ 139,161	\$ -	\$ 827,722
Charges for service	34,333	-	22,615	-	8,500	65,448
Interest and miscellaneous	16,220	3,595	1,238	334	2,383	23,770
Total revenues	<u>470,662</u>	<u>272,047</u>	<u>23,853</u>	<u>139,495</u>	<u>10,883</u>	<u>916,940</u>
<b>Expenditures:</b>						
Salaries and benefits	296,472	1,160	-	171	174	297,977
Services and materials	49,684	1,780	2,507	1,595	4,938	60,504
Other	139,518	181,113	5,000	159,341	-	484,972
Total expenditures	<u>485,674</u>	<u>184,053</u>	<u>7,507</u>	<u>161,107</u>	<u>5,112</u>	<u>843,453</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>(15,012)</u>	<u>87,994</u>	<u>16,346</u>	<u>(21,612)</u>	<u>5,771</u>	<u>73,487</u>
<b>Other Financing Sources (Uses):</b>						
Transfers in	435	152,936	-	5,032	904	159,307
Transfers out	(158,872)	-	-	(435)	-	(159,307)
Total other financing sources (uses)	<u>(158,437)</u>	<u>152,936</u>	<u>-</u>	<u>4,597</u>	<u>904</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(173,449)</u>	<u>240,930</u>	<u>16,346</u>	<u>(17,015)</u>	<u>6,675</u>	<u>73,487</u>
<b>Fund Balance:</b>						
Beginning of year	1,259,574	228,564	269,182	119,663	93,681	1,970,664
End of year	<u>\$ 1,086,125</u>	<u>\$ 469,494</u>	<u>\$ 285,528</u>	<u>\$ 102,648</u>	<u>\$ 100,356</u>	<u>\$ 2,044,151</u>

**Net Change in Fund Balance - Governmental Funds** \$ 73,487

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 and reported as depreciation expense. This amount represents the difference between depreciation and capital outlays in the current period.

Capital outlays	\$ -	
Less: depreciation expense	<u>(5,384)</u>	<u>(5,384)</u>

Change in net position of governmental activities \$ 68,103

See accompanying notes to financial statements.

# GREENE COUNTY CONSERVATION DISTRICT

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2020

---

### 1. Reporting Entity

The Greene County Conservation District (District) was established under Act 217 of the Commonwealth of Pennsylvania and formed by the Greene County Commissioners in 1956.

The District provides expert advice and assistance regarding environmental and natural resource concerns to farmers, landowners, homeowners, and local municipalities within the County of Greene (County). The District offers technical assistance concerning delegated activities such as Nutrient Management, Manure Management, 25 PA Code, Chapter 105, and Chapter 102 regulations and Erosion and Sedimentation Control. Within the delegation activities, permitting, inspection and complaint handling are the main duties. The District engages with the local community by offering programs that are geared towards residential, educational, agricultural, industrial, and commercial land development sectors of the County.

The District is a component unit of the County, and the District's governing Board of Directors (Board) is appointed by the County Commissioners.

### 2. Summary of Significant Accounting Policies

#### Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the activities of the government.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from services or privileges provided by a given function or segment and 2) grants that are restricted to meeting the operational requirements of a particular function or segment. Other items not properly included among program revenues are reported as general revenues.

Major individual governmental funds are reported as separate columns in the fund financial statements.

---

# GREENE COUNTY CONSERVATION DISTRICT

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2020

---

### Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, fund balance, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds in the financial statements are grouped into two broad fund categories as follows:

#### Governmental Funds:

##### General Fund

The General Fund is the general operating account of the District. It is used to account for all financial resources except those accounted for in another fund.

#### Special Revenue Funds:

The Special Revenue Funds are used to account for the proceeds of certain revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specified purposes. The District's Special Revenue Funds are as follows:

- Dirt and Gravel Roads Fund (Major Fund) – used to account for the finances of the state funds received for the purpose of reducing pollution to water from dirt roads.
- Chapter 105 Clean Water Fund (Major Fund) – used to account for deposits related to the PA Code Title 25 Environmental Protection Chapter 105 Dam and Waterways Management Program. The District is permitted to use these funds to offset the costs associated with administering the Chapter 105 Program.
- Low Volume Road Fund (Major Fund) – used to account for the funds received for the low volume road program.
- Chapter 102 Clean Water Fund (Non-Major Fund) – used to account for deposits for permit fees related to the National Pollution Discharge Elimination System Permit Program. The District is permitted to transfer these funds to its general account to

# GREENE COUNTY CONSERVATION DISTRICT

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2020

---

offset the costs associated with administering the Erosion and Sedimentation Control Program.

- Envirothon Scholarship Fund (Non-Major Fund) – used to account for the funds received for scholarships for students. This can be awarded to students as early as freshman year of high school, and students have until two years after graduation to claim their funds.
- Farmland Preservation Fund (Non-Major Fund) – used to account for the funds received to preserve farmland for agricultural production at the direction of the Greene County Farmland Preservation (GCFLP) Board and Greene County. The District has a memorandum of understanding with the GCFLP Board to provide administrative services.

### Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers all revenues available upon receipt. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt, which is recognized when due, and certain claims and judgements, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

### Budgets and Budgetary Accounting

The District is not legally required to adopt an annual operating budget covering all of its revenues and expenses. Therefore, there is no budgetary comparison for these funds.

---

# GREENE COUNTY CONSERVATION DISTRICT

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2020

---

### Interfund Transfers

Fund	Transfers In	Transfers Out
General	\$ 435	\$ 158,872
Chapter 105 Clean Water	-	-
Dirt and Gravel Roads	152,936	-
Envirothon Scholarship	904	-
Low Volume Roads	5,032	435
	\$ 159,307	\$ 159,307

The transfer of \$435 from the Low Volume Fund to the General Fund was to reimburse the General fund for expenses paid for expenditures related to salary and benefits.

The transfer of \$152,936 and \$5,032 from the General Fund to Dirt and Gravel Roads Fund and Low Volume Road Fund was for prior year program reimbursements, respectively. The transfer of \$904 from the General Fund to Envirothon Scholarship Fund was to transfer donations received for the scholarship fund.

As a general rule, the effect of the above interfund activity has been eliminated from the government-wide financial statements.

### Cash, Cash Equivalents, and Investments

The District considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. Investments consist of certificates of deposit with financial institutions, carried at cost, which approximates fair market value.

# GREENE COUNTY CONSERVATION DISTRICT

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2020

---

### Capital 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 District's capitalization threshold of \$5,000 is met. The capital assets are depreciated over their estimated useful lives for the government-wide statements, using the straight-line method with mid-year convention and the following estimated useful lives:

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

All capital 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 value on the date donated.

### Fund Balance

In the fund financial statements, governmental funds report fund balance in categories based on the level of restriction placed upon the funds. The levels are as follows:

- **Nonspendable** – This category represents funds that are not in spendable form and includes such items as prepaid expenditures and inventory. As of December 31, 2020, the District has no nonspendable funds.
- **Restricted** – This category represents funds that are limited in use due to constraints on purpose and circumstances of spending that are legally enforceable by outside parties. This category includes funds that are restricted for specific expenditure under agreement with grantors. As of December 31, 2020, the District's restricted funds are listed on the balance sheet.
- **Committed** – This category represents funds that are limited in use due to constraints on purpose and circumstances of spending imposed by the District's Board. Such a commitment is made via a Board resolution and must be made prior

# GREENE COUNTY CONSERVATION DISTRICT

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2020

---

to the end of the fiscal year. Removal of this commitment also requires a Board resolution. As of December 31, 2020, the District had no committed funds.

- Assigned – This category represents intentions of the District to use the funds for specific purposes. The District did not adopt a policy giving the authority to make assignments of fund balance. The assignment cannot exceed the available spendable unassigned fund balance in any particular fund. As of December 31, 2020, the District had no assigned funds.
- Unassigned – This category includes the residual classification for the District's General Fund and includes all spendable amounts not contained in other classifications. As of December 31, 2020, the District had no unassigned funds.

The District's policy is to use funds in the order of the most restricted to the least restricted.

### Net Position

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

- Net investment in capital assets -- This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
  - Restricted -- This component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.
  - Unrestricted -- This component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.
-

# GREENE COUNTY CONSERVATION DISTRICT

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2020

---

### Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of receipts and disbursements during the reporting period. Actual results could differ from those estimates.

### Pending Pronouncements

GASB has issued statements that will become effective in future years including 87 (Leases), 89 (Accounting for Interest Cost), 91 (Conduit Debt Obligations), 92 (Omnibus 2020), 93 (Interbank Offered Rates), 94 (Public-Private and Public-Public Partnerships), 96 (Information Technology Arrangements), and 97 (Deferred Compensation Plans). Management has not yet determined the impact of these statements on the financial statements.

### 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.

## **3. 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. government obligations, short-term commercial paper issued by a public corporation, banker's acceptances, insured or collateralized time deposits, and certificates of deposit. The statutes allow pooling of governmental funds for investment purposes. The deposit and investment policy of the District adheres to state statutes. There were no deposit or investment transactions during the year that were in violation of either the state statutes or the policy of the District.

GASB Statement No. 40, *"Deposit and Investment Risk Disclosures,"* requires disclosures related to deposit and investment risks. The following is a description of the District's deposit and investment risks:



# GREENE COUNTY CONSERVATION DISTRICT

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2020

---

*Custodial Credit Risk – Deposits.* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk. At year-end, the carrying amount of the District's cash and deposits was \$1,581,278 and the related bank balance totaled \$1,607,160. \$595,490 of the bank balance was covered by federal depository insurance. The remaining bank balance of \$1,011,670 was exposed to custodial credit risk which is collateralized in accordance with Act 72 of the Pennsylvania state legislature, which requires the District to pool collateral for all governmental deposits and have the collateral held by an approved custodian in the District's name.

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

The District has \$306,016 invested in a certificate of deposit at a local financial institution which was exposed to custodial credit risk; however, it 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. This account is recorded as an investment on the statement of net position and the governmental funds balance sheet.

*Interest Rate Risk.* The District 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 have an average maturity of less than one year.

# GREENE COUNTY CONSERVATION DISTRICT

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2020

### 4. Capital Assets

The following table illustrates the changes in capital assets as they have occurred during 2020:

	Balance at January 1, 2020	Additions	Transfers	Deletions	Balance at December 31, 2020
<b>Governmental Activities:</b>					
Capital assets being depreciated:					
Vehicles	\$ 27,701	\$ -	\$ -	\$ -	\$ 27,701
Furniture and equipment	34,395	-	-	(8,000)	26,395
Total capital assets being depreciated	62,096	-	-	(8,000)	54,096
Less accumulated depreciation for:					
Vehicles	20,588	2,745	-	-	23,333
Furniture and equipment	17,237	2,639	-	(8,000)	11,876
Total accumulated depreciation	37,825	5,384	-	(8,000)	35,209
Total capital assets being depreciated, net of accumulated depreciation	24,271	(5,384)	-	-	18,887
Governmental assets capital assets, net	\$ 24,271	\$ (5,384)	\$ -	\$ -	\$ 18,887

The total depreciation expense of \$5,384 was charged to the general government function/program of the primary government.

### 5. Pension Plan

All eligible District employees may participate in a defined benefit pension plan sponsored by the County, the Greene County Employees' Retirement System (Plan). (Please refer to the separately issued County financial statements for full pension disclosures.) During 2020, the District contributed a total of \$17,800 of the County's required contribution to the plan. The District's contribution represents approximately 6.93% of the total amount contributed by the County to the Plan during 2020.

## **Supplementary Information**

# GREENE COUNTY CONSERVATION DISTRICT

## COMBINING BALANCE SHEET OTHER GOVERNMENTAL FUNDS

DECEMBER 31, 2020

	Special Revenue			Total
Assets	Chapter 102 Clean Water Fund	Envirothon Scholarship Fund	Farmland Preservation Fund	Other Governmental Funds
Cash and cash equivalents	\$ 74,548	\$ 7,025	\$ 18,783	\$ 100,356
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Due from other governments	-	-	-	-
Other	-	-	-	-
<b>Total Assets</b>	<b>\$ 74,548</b>	<b>\$ 7,025</b>	<b>\$ 18,783</b>	<b>\$ 100,356</b>
<b>Liabilities and Fund Balance</b>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to Greene County General Fund	-	-	-	-
Total Liabilities	-	-	-	-
Fund Balance:				
Restricted:				
Reducing pollution to water from dirt roads	-	-	-	-
Erosion and Sedimentation Control Program	74,548	-	-	74,548
Scholarships	-	7,025	-	7,025
Farmland Preservation	-	-	18,783	18,783
Low Volume Road program	-	-	-	-
Total Fund Balance	74,548	7,025	18,783	100,356
<b>Total Liabilities and Fund Balance</b>	<b>\$ 74,548</b>	<b>\$ 7,025</b>	<b>\$ 18,783</b>	<b>\$ 100,356</b>

## GREENE COUNTY CONSERVATION DISTRICT

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

YEAR ENDED DECEMBER 31, 2020

	Special Revenue			Total Other Governmental Funds
	Chapter 102 Clean Water Fund	Envirothon Scholarship Fund	Farmland Preservation Fund	
<b>Revenues:</b>				
Ingovernmental revenues	\$ -	\$ -	\$ -	\$ -
Charges for service	8,500	-	-	8,500
Interest and miscellaneous	2,287	26	70	2,383
Total revenues	<u>10,787</u>	<u>26</u>	<u>70</u>	<u>10,883</u>
<b>Expenditures:</b>				
Salaries and benefits	174	-	-	174
Services and materials	2,567	-	2,371	4,938
Other	-	-	-	-
Total expenditures	<u>2,741</u>	<u>-</u>	<u>2,371</u>	<u>5,112</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>8,046</u>	<u>26</u>	<u>(2,301)</u>	<u>5,771</u>
<b>Other Financing Sources (Uses):</b>				
Transfers in	-	904	-	904
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>904</u>	<u>-</u>	<u>904</u>
<b>Net Change in Fund Balance</b>	8,046	930	(2,301)	6,675
<b>Fund Balance:</b>				
Beginning of year	<u>66,502</u>	<u>6,095</u>	<u>21,084</u>	<u>93,681</u>
End of year	<u>\$ 74,548</u>	<u>\$ 7,025</u>	<u>\$ 18,783</u>	<u>\$ 100,356</u>

**Greene County  
Conservation District**

Independent Auditor's Report  
in Accordance with  
*Government Auditing Standards*

Year Ended December 31, 2020

**Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

**Board of Directors  
Greene County  
Conservation District**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Greene County Conservation District (District) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated August 13, 2021.

### **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances 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 District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

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. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Board of Directors  
Greene County Conservation District  
Independent Auditor's Report on Internal Control over Financial  
Reporting and on Compliance and Other Matters

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Mahe Duessel*

Pittsburgh, Pennsylvania  
August 13, 2021