

**Greene County
Conservation District**

Financial Statements
and Supplementary Information

Year Ended December 31, 2023
with Independent Auditor's Reports

MaherDuessel

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GREENE COUNTY CONSERVATION DISTRICT

YEAR ENDED DECEMBER 31, 2023

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Independent Auditor's Report

**Board of Directors
Greene County Conservation District**

Report on the Audit of the Financial Statements

Opinions

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, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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, 2023, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's

ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

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 basic financial statements. Such missing 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 opinions on the basic financial statements are not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such 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. The 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 June 25, 2024, 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.

Maker Duessel

Pittsburgh, Pennsylvania
June 25, 2024

GREENE COUNTY CONSERVATION DISTRICT

STATEMENT OF NET POSITION

DECEMBER 31, 2023

	Governmental Activities
<hr/>	
Assets	
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Cash and cash equivalents	\$ 2,769,565
Due from other governments	119,486
Other	2,181
Capital assets, net of accumulated depreciation	6,602
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Total Assets	2,897,834
	<hr/>
Liabilities	
<hr/>	
Accounts payable	139,280
Unearned revenue	437,824
	<hr/>
Total Liabilities	577,104
	<hr/>
Net Position	
<hr/>	
Net investment in capital assets	6,602
Restricted:	
Reducing pollution to water from dirt roads	530,317
Erosion and Sedimentation Control Program	376,870
Scholarships	8,075
Farmland Preservation	23,495
Conservation programs and costs	1,251,172
Low Volume Road program	124,199
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Total Net Position	\$ 2,320,730
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See accompanying notes to financial statements.

GREENE COUNTY CONSERVATION DISTRICT

STATEMENT OF ACTIVITIES

YEAR ENDED DECEMBER 31, 2023

	Expenses	Charges for Services	Program Revenues Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
Primary Government:					
Governmental activities:					
Conservation	\$ 1,837,350	\$ 59,065	\$ 998,943	\$ 400,641	\$ (378,701)
General revenues:					
Act 13 Impact Fee					70,228
Interest					132,549
Total general revenues					202,777
Change in Net Position					(175,924)
Net Position:					
Beginning of year					2,496,654
End of year					\$ 2,320,730

See accompanying notes to financial statements.

GREENE COUNTY CONSERVATION DISTRICT

BALANCE SHEET
GOVERNMENTAL FUNDS

DECEMBER 31, 2023

	General Fund	Dirt and Gravel Roads Fund	Chapter 105 Clean Water Fund	Low Volume Road Fund	Other Governmental Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	\$ 1,824,188	\$ 413,345	\$ 290,613	\$ 124,199	\$ 117,220	\$ 2,769,565
Due from other governments	119,486	-	-	-	-	119,486
Due from other funds	-	141,288	-	-	-	141,288
Other	2,181	-	-	-	-	2,181
Total Assets	\$ 1,945,855	\$ 554,633	\$ 290,613	\$ 124,199	\$ 117,220	\$ 3,032,520
Liabilities and Fund Balance						
Liabilities:						
Accounts payable	\$ 114,964	\$ 24,316	\$ -	\$ -	\$ -	\$ 139,280
Due to other funds	141,895	-	-	-	-	141,895
Unearned revenue	437,824	-	-	-	-	437,824
Total Liabilities	694,683	24,316	-	-	-	718,999
Fund Balance:						
Nonspendable:						
Prepaid expenditures	2,181	-	-	-	-	2,181
Restricted:						
Reducing pollution to water from dirt roads	-	530,317	-	-	-	530,317
Erosion and Sedimentation Control Program	-	-	290,613	-	86,257	376,870
Scholarships	-	-	-	-	8,075	8,075
Farmland Preservation	-	-	-	-	23,495	23,495
Conservation programs and costs	1,248,991	-	-	-	-	1,248,991
Low Volume Road Program	-	-	-	124,199	-	124,199
Total Fund Balance	1,251,172	530,317	290,613	124,199	117,827	2,314,128
Total Liabilities and Fund Balance	\$ 1,945,855	\$ 554,633	\$ 290,613	\$ 124,199	\$ 117,827	\$ 3,033,127

Total Fund Balance - Governmental Funds \$ 2,314,128

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 \$47,494.

6,602

Net position of governmental activities

\$ 2,320,730

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, 2023

	General Fund	Dirt and Gravel Roads Fund	Chapter 105 Clean Water Fund	Low Volume Road Fund	Other Governmental Funds	Total Governmental Funds
Revenues:						
Intergovernmental revenues	\$ 981,465	\$ 386,567	\$ -	\$ 101,780	\$ -	\$ 1,469,812
Charges for service	45,290	-	7,275	-	6,500	59,065
Interest and miscellaneous	75,251	26,896	14,149	5,262	10,991	132,549
Total revenues	<u>1,102,006</u>	<u>413,463</u>	<u>21,424</u>	<u>107,042</u>	<u>17,491</u>	<u>1,661,426</u>
Expenditures:						
Salaries and benefits	413,405	7,077	-	577	240	421,299
Services and materials	62,557	226	-	-	-	62,783
Other	629,638	591,127	-	129,614	-	1,350,379
Total expenditures	<u>1,105,600</u>	<u>598,430</u>	<u>-</u>	<u>130,191</u>	<u>240</u>	<u>1,834,461</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(3,594)</u>	<u>(184,967)</u>	<u>21,424</u>	<u>(23,149)</u>	<u>17,251</u>	<u>(173,035)</u>
Fund Balance:						
Beginning of year	1,254,766	715,284	269,189	147,348	100,576	2,487,163
End of year	<u>\$ 1,251,172</u>	<u>\$ 530,317</u>	<u>\$ 290,613</u>	<u>\$ 124,199</u>	<u>\$ 117,827</u>	<u>\$ 2,314,128</u>

Net Change in Fund Balance - Governmental Funds \$ (173,035)

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>(2,889)</u>
Change in net position of governmental activities	<u>\$ (175,924)</u>

See accompanying notes to financial statements.

GREENE COUNTY CONSERVATION DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2023

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, 2023

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

GREENE COUNTY CONSERVATION DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2023

- Envirothon Scholarship Fund (Non-Major Fund) – used to account for the funds received for the purpose of the annual Greene County Envirothon.
- 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. 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 federal and state subsidies received within 60 days of year-end. Unearned revenues arise when resources are received by the District before it has legal claim to them, such as when intergovernmental funds are received prior to the occurrence of qualifying expenditures. During subsequent periods, when the District has a legal claim to the resources, the unearned revenue is removed as a liability and the revenue is recognized. Expenditures are recorded when the related fund liability is incurred, if measurable, except for long-term debt and certain other long-term obligations, which are recognized when paid.

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, 2023

Due to/Due from

Fund	Due From	Due to
General	\$ -	\$ 141,895
Dirt and Gravel Roads	141,288	-
Envirothon Scholarship	607	-
	\$ 141,895	\$ 141,895

The Due to Dirt and Gravel Roads fund of \$141,288 and Due to Envirothon Scholarship fund of \$607 represents amounts that will be transferred to the funds after year-end for grant and scholarship revenues originally deposited into the General Fund.

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

Cash and Cash Equivalents

Cash and cash equivalents include all highly liquid investments with a maturity date of three months or less when purchased.

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 acquisition value on the date donated.

GREENE COUNTY CONSERVATION DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2023

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, 2023, the District had \$2,181 in 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, 2023, 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 to the end of the fiscal year. Removal of this commitment also requires a Board resolution. As of December 31, 2023, 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, 2023, 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, 2023, 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

GREENE COUNTY CONSERVATION DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2023

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.

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.

Adoption of Accounting Pronouncements

The following GASB Statements were adopted for the year ended December 31, 2023: Statement Nos. 94 (Public-Private and Public-Public Partnerships and Availability Payment Arrangements) and 96 (Subscription-Based Information Technology Arrangements). These statements had no significant impact on the District's financial statements for the year ended December 31, 2023.

Pending Pronouncements

GASB has issued statements that will become effective in future years including 100 (Accounting Changes and Error Corrections), 101 (Compensated Absences), 102 (Certain Risk Disclosures) and 103 (Financial Reporting Model Improvements). Management has not yet determined the impact of these statements on the financial statements.

GREENE COUNTY CONSERVATION DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2023

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 and Cash Equivalents

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 risks:

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 \$2,769,565 and the related bank balance totaled \$2,889,504. \$685,263 of the bank balance was covered by federal depository insurance. The remaining bank balance of \$2,204,241 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.

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, 2023

4. Capital Assets

The following table illustrates the changes in capital assets as they have occurred during 2023:

	Balance at January 1, 2023	Additions	Transfers	Deletions	Balance at December 31, 2023
Governmental Activities:					
Capital assets being depreciated:					
Vehicles	\$ 27,701	\$ -	\$ -	\$ -	\$ 27,701
Furniture and equipment	26,395	-	-	-	26,395
Total capital assets being depreciated	54,096	-	-	-	54,096
Less accumulated depreciation for:					
Vehicles	(27,451)	(250)	-	-	(27,701)
Furniture and equipment	(17,154)	(2,639)	-	-	(19,793)
Total accumulated depreciation	(44,605)	(2,889)	-	-	(47,494)
Total capital assets being depreciated, net of accumulated depreciation	9,491	(2,889)	-	-	6,602
Governmental assets capital assets, net	\$ 9,491	\$ (2,889)	\$ -	\$ -	\$ 6,602

The total depreciation expense of \$2,889 was charged to the conservation function.

5. Pension Plan

All eligible 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 2023, the District contributed a total of \$12,859 of the County's required contribution to the Plan. The District's contribution represents approximately 4.92% of the total amount contributed by the County to the Plan during 2023.

SUPPLEMENTARY INFORMATION

GREENE COUNTY CONSERVATION DISTRICT

COMBINING BALANCE SHEET OTHER GOVERNMENTAL FUNDS

DECEMBER 31, 2023

	Special Revenue			Total
	Chapter 102 Clean Water Fund	Envirothon Scholarship Fund	Farmland Preservation Fund	Other Governmental Funds
Assets				
Cash and cash equivalents	\$ 86,257	\$ 7,468	\$ 23,495	\$ 117,220
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
Other	-	-	-	-
Total Assets	\$ 86,257	\$ 7,468	\$ 23,495	\$ 117,220
Liabilities and Fund Balance				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Total Liabilities	-	-	-	-
Fund Balance:				
Restricted:				
Reducing pollution to water from dirt roads	-	-	-	-
Erosion and Sedimentation Control Program	86,257	-	-	86,257
Scholarships	-	8,075	-	8,075
Farmland Preservation	-	-	23,495	23,495
Conservation programs and costs	-	-	-	-
Low Volume Road Program	-	-	-	-
Total Fund Balance	86,257	8,075	23,495	117,827
Total Liabilities and Fund Balance	\$ 86,257	\$ 8,075	\$ 23,495	\$ 117,827

GREENE COUNTY CONSERVATION DISTRICT

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

YEAR ENDED DECEMBER 31, 2023

	Special Revenue			Total
	Chapter 102 Clean Water Fund	Envirothon Scholarship Fund	Farmland Preservation Fund	Other Governmental Funds
Revenues:				
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ -
Charges for service	6,500	-	-	6,500
Interest and miscellaneous	4,127	2,254	4,610	10,991
Total revenues	10,627	2,254	4,610	17,491
Expenditures:				
Salaries and benefits	240	-	-	240
Services and materials	-	-	-	-
Other	-	-	-	-
Total expenditures	240	-	-	240
Excess (Deficiency) of Revenues over Expenditures	10,387	2,254	4,610	17,251
Fund Balance:				
Beginning of year	75,870	5,821	18,885	100,576
End of year	\$ 86,257	\$ 8,075	\$ 23,495	\$ 117,827

**Greene County
Conservation District**

Independent Auditor's Report
in Accordance with
Government Auditing Standards

Year Ended December 31, 2023

**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), a component unit of the County of Greene, Pennsylvania, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated June 25, 2024.

Report on 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 or significant deficiencies may exist that were not identified.

Report on 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.

Maher Duessel

Pittsburgh, Pennsylvania
June 25, 2024