

COUNTY OF CARBON, PENNSYLVANIA
Statement of Net Assets
December 31, 2009

CURRENT ASSETS	PRIMARY GOVERNMENT		
	Governmental	Business-Type	
	Activities	Activities	Total
CURRENT ASSETS:			
Cash and cash equivalents	13,164,648	4,355,264	17,519,912
Investments			
Receivables (net of allowance for uncollect)	5,273,531	2,171,665	7,445,196
Due from other governments			
Internal balances	3,000,000	(3,000,000)	
Inventories			
Prepays	147,043	65,468	212,511
Deferred charges	49,469		49,469
Temporarily restricted assets	2,000		2,000

NON-CURRENT ASSETS	NON-CURRENT ASSETS:			
	Permanently restricted:			
	Investments		1,059,597	1,059,597
	Capital assets not being depreciated:			
	Land	1,124,479	102,549	1,227,028
	Construction in progress	1,668,732	675,690	2,344,422
	Capital assets net of accum. depreciation:			
	Buildings and system	7,255,847	5,403,147	12,658,994
	Improvements other than buildings	796,147	505,846	1,301,993
	Machinery and equipment	1,243,947	2,489,444	3,733,391
	Infrastructure	3,342,278		3,342,278
Vehicles	1,223,144	298,566	1,521,710	

TOTAL ASSETS	38,291,265	14,127,236	52,418,501
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LIABILITIES	LIABILITIES:			
	Accounts payable	3,944,490	827,691	4,772,181
	Due to other governments			
	Deferred Revenue	853,192	3,690	856,882
	Funds held as fiduciary	2,000	248,246	250,246
	Other current liabilities	96,273		96,273
	Non-current liabilities:			
	Debt due within one year	535,389	407,850	943,239
	Debt due in more than one year	7,286,305	1,184,181	8,470,486
	Other non-current liabilities	1,031,581	803,599	1,835,180
	TOTAL LIABILITIES	13,749,230	3,475,257	17,224,487

NET ASSETS	NET ASSETS:			
	Investment in capital assets, net of related debt	8,832,880	7,883,211	16,716,091
	Restricted	621,487		621,487
	Unrestricted	15,087,668	2,768,768	17,856,436
	TOTAL NET ASSETS	24,542,035	10,651,979	35,194,014

COUNTY OF CARBON, PENNSYLVANIA

Statement of Activities

December 31, 2009

GOVERNMENTAL ACTIVITIES

Functions/Programs

Primary/Government:

Governmental Activities:

	PROGRAM REVENUES			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
General government - administrative	7,169,606	3,020,540	47,757	
General government - judicial	4,817,884	1,966,516	819,393	
Public safety	5,545,817	123,214	279,784	
Highways and streets	257,197		234,380	304,366
Health and welfare	10,439,022	151,889	9,258,146	234,919
Culture - recreation	982,703	334,575	66,488	
Conservation/community redevelopment	1,491,577	76,757	927,178	
Economic development & assistance	273			
Interest/Fees on long term debt	392,804			
TOTAL GOVERNMENTAL ACTIVITIES	31,096,883	5,673,491	11,633,126	539,285

NET (EXPENSES) REVENUES & CHANGES IN NET ASSETS		
PRIMARY GOVERNMENT		
Governmental Activities	Business-type activities	TOTAL
(4,101,309)	XXXXXX	(4,101,309)
(2,031,975)	XXXXXX	(2,031,975)
(5,142,819)	XXXXXX	(5,142,819)
281,549	XXXXXX	281,549
(794,068)	XXXXXX	(794,068)
(581,640)	XXXXXX	(581,640)
(487,642)	XXXXXX	(487,642)
(273)	XXXXXX	(273)
(392,804)	XXXXXX	(392,804)
(13,250,981)	XXXXXX	(13,250,981)

BUSINESS TYPE

Major Business Type Activities:

1 Weatherwood Nursing Home	15,710,274	11,850,261		
2 9-1-1 Emergency Operations	1,423,640	1,730,323		
3 Rental Property	205,808	145,666	17,500	
4 Other Business-Types	535,653	388,707	30,470	
TOTAL BUSINESS-TYPE ACTIVITIES	17,875,375	14,114,957	47,970	

XXXXXXXX	(3,860,013)	(3,860,013)
XXXXXXXX	306,683	306,683
XXXXXXXX	(42,642)	(42,642)
XXXXXXXX	(116,476)	(116,476)
XXXXXXXX	(3,712,448)	(3,712,448)

TOTAL PRIMARY GOVERNMENTS

48,972,258	19,788,448	11,681,096	539,285
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(13,250,981)	(3,712,448)	(16,963,429)
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GENERAL REVENUES AND TRANSFERS

TOTAL PRIMARY GOVERNMENTS

General Revenues:

Taxes:

- Real Estate
- Occupational
- Hotel Room Rental
- Unrestricted investment earnings
- Transfers

TOTAL GENERAL REVENUES AND TRANSFERS

NET (EXPENSES) REVENUES & CHANGES IN NET ASSETS		
PRIMARY GOVERNMENT		
Governmental Activities	Business-type Activities	TOTAL
(13,250,981)	(3,712,448)	(16,963,429)
11,283,539		11,283,539
90,128		90,128
578,434		578,434
369,162	94,096	463,258
(250,000)	250,000	0
12,071,263	344,096	12,415,359

CHANGE IN NET ASSETS

- NET ASSETS - BEGINNING OF YEAR
- PRIOR PERIOD ADJUSTMENT
- NET ASSETS - END OF YEAR

(1,179,718)	(3,368,352)	(4,548,070)
25,561,218	13,892,652	39,453,870
160,535	127,679	288,214
24,542,035	10,651,979	35,194,014

County of Carbon
DEBT STATEMENT
December 31, 2009

Type	Purpose	Bond (B) Note (N)	Issue Date (year)	Maturity Date (year)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year (Additions)	Principal Paid This Year	Current Year Accretion of Comp. Int. Bonds	Outstanding Year End (1)	Plus (less) Unamortized Prem (Disc)	Total Balance
General Obligation Bonds and Notes												
	Note - M.C. Trust	N	2000	2015	600,000	317,103		41,856		275,247		275,247
	Gen'l Obligation Bond - Series 2002	B	2002	2017	10,000,000	2,415,000				2,415,000		2,415,000
	Note - Penn Vest	N	2003	2023	229,681	172,394		10,916		161,478		161,478
	Gen'l Obligation Bond - Series 2004	B	2004	2015	6,230,000	2,575,000		630,000		1,945,000		1,945,000
	Note A - JTNB	N	2008	2028	2,515,000	2,515,000		125,750		2,389,250		2,389,250
	Note B - JTNB	N	2008	2028	2,345,000	2,345,000		117,250		2,227,750		2,227,750
Revenue Bonds and Notes												
Lease Rental Debt												
Other												

Total bonds and notes outstanding	\$9,413,725
Capitalized lease obligations	
Other Debt	
TOTAL OUTSTANDING DEBT	\$9,413,725
Minus assets held in bond reserve/redemption funds ..	
Minus lease rental payments receivable	
NET DEBT	\$9,413,725

County of Carbon
STATEMENT OF CAPITAL EXPENDITURES
 December 31, 2009

GOVERNMENTAL-TYPE/BUSINESS-TYPE ACTIVITY	Capital		
	Purchases	Construction	Total
GOVERNMENTAL-TYPE ACTIVITY:			
General government - administrative	13,202	219,754	232,956
General government - judicial	93,379	1,004,064	1,097,443
Public safety			
Police		38,100	38,100
Fire			
Corrections	29,749		29,749
Emergency services			
Other - Adult Probation			
Public works			
Highways and streets	107,231	51,545	158,776
Sanitation			
Other			
Health and Welfare	20,523		20,523
Culture - recreation	25,086	295,354	320,440
Conservation			
Community/urban redevelopment & housing			
Economic development and assistance		143,176	143,176
Economic opportunity			
Other - Transportation	740,122		740,122
Other			
Other			
BUSINESS-TYPE ACTIVITY:			
Weatherwood	40,254	235,783	276,037
9-1-1 Fund	51,183	177,864	229,047
Rental Property		11,126	11,126
Major Bus. Type 4			
Major Bus. Type 5			
Other Business Type			
Airport (if not listed above)			
Parking facility (if not listed above)	112,779		112,779
Transportation system(if not listed above)			
Other			
Other			
TOTAL CAPITAL EXPENDITURES	\$1,233,508	\$2,176,766	\$3,410,274

EMPLOYEE COMPENSATION	EMPLOYEE COMPENSATION	
	EMPLOYEE COMPENSATION:	
Total salaries, wages, commissions, etc. paid this year. <i>(including all employees and elected officials)</i>		\$ 18,770,475