

COUNTY OF CARBON, PENNSYLVANIA
Statement of Net Assets
December 31, 2005

		PRIMARY GOVERNMENT		
		Governmental	Business-Type	Total
		Activities	Activities	
CURRENT ASSETS	CURRENT ASSETS:			
	Cash and cash equivalents	15,364,348	4,788,228	20,152,576
	Investments			
	Receivables (net of allowance for uncollect)	5,159,880	1,876,564	7,036,444
	Due from other governments	12,127		12,127
	Internal balances	898,383	(898,383)	
	Inventories	10,690		10,690
	Prepays	188,819	161,801	350,620
	Deferred charges			
Temporarily restricted assets				
NON-CURRENT ASSETS	NON-CURRENT ASSETS:			
	Permanently restricted:			
	Investments		3,492,153	3,492,153
	Capital assets not being depreciated:			
	Land	1,124,479	102,549	1,227,028
	Construction in progress	385,804	1,236,635	1,622,439
	Capital assets net of accum. depreciation:			
	Buildings and system	7,625,186	3,462,115	11,087,301
	Improvements other than buildings	144,981	126,689	271,670
	Machinery and equipment	1,077,536	1,506,933	2,584,469
	Infrastructure	694,629		694,629
Vehicles	568,107	326,891	894,998	
TOTAL ASSETS		33,254,969	16,182,175	49,437,144
LIABILITIES	LIABILITIES:			
	Accounts payable	2,023,866	1,009,792	3,033,658
	Due to other governments			
	Unearned Revenue	975,193		975,193
	Funds held as fiduciary			
	Other current liabilities	254,672	210,363	465,035
	Non-current liabilities:			
	Debt due within one year	1,344,209	426,952	1,771,161
	Debt due in more than one year	8,517,797	2,860,630	11,378,427
	Other non-current liabilities	341,015	481,617	822,632
TOTAL LIABILITIES		13,456,752	4,989,354	18,446,106
NET ASSETS	NET ASSETS:			
	Investment in capital assets, net of related debt	1,758,716	3,474,230	5,232,946
	Restricted	601,246	3,095,889	3,697,135
	Unrestricted	17,438,255	4,622,702	22,060,957
	TOTAL NET ASSETS		19,798,217	11,192,821