

COUNTY OF CARBON, PENNSYLVANIA
Statement of Net Position
December 31, 2018

CURRENT ASSETS	PRIMARY GOVERNMENT		
	Governmental	Business-Type	
	Activities	Activities	Total
CURRENT ASSETS:			
Cash and cash equivalents	24,793,704	1,154,501	25,948,205
Investments			
Receivables (net of allowance for uncollect)	5,501,576	6,650	5,508,226
Internal balances			
Temporarily restricted assets			

NON-CURRENT ASSETS	NON-CURRENT ASSETS:			
	Permanently restricted:			
	Investments			
	Capital assets not being depreciated:			
	Land	1,168,919	77,700	1,246,619
	Construction in progress	1,714,568		1,714,568
	Capital assets net of accum. depreciation:			
	Buildings and system	7,264,219	1,707,387	8,971,606
	Improvements other than buildings	458,592	723,720	1,182,312
	Machinery and equipment	2,873,367	1,429	2,874,796
	Infrastructure	7,902,818		7,902,818
	Vehicles	1,191,878	43,116	1,234,994
	Other:			
	Net pension liability			
	Deferred outflows of resources:			
Deferred amount on debt refundings				
Deferrals related to pensions	8,342,539		8,342,539	
Other - prepaid expenses	88,803	4,560	93,363	

TOTAL ASSETS AND DEFERRED	61,300,983	3,719,063	65,020,046
OUTFLOWS OF RESOURCES			

LIABILITIES	LIABILITIES:			
	Accounts payable	2,930,078	20,418	2,950,496
	Debt due within one year	389,083	5,801	394,884
	Other current liabilities	35,519		35,519
	Non-current liabilities:			
	Debt due in more than one year	11,766,394	15,469	11,781,863
	Compensated absences	1,240,960	6,120	1,247,080
	Net pension liability			
	Deferred inflows of resources:			
	Deferred amount on debt refundings	204,257		204,257
	Deferrals related to pensions	9,574,865		9,574,865
	Other - unearned revenue	991,743		991,743
TOTAL LIABILITIES AND DEFERRED	27,132,899	47,808	27,180,707	
INFLOWS OF RESOURCES				

NET ASSETS	NET ASSETS:			
	Investment in capital assets, net of related debt	15,295,265	2,532,082	17,827,347
	Restricted	13,333,791		13,333,791
	Unrestricted	5,539,028	1,139,173	6,678,201
	TOTAL NET ASSETS	34,168,084	3,671,255	37,839,339

COUNTY OF CARBON, PENNSYLVANIA
Statement of Activities
December 31, 2018

GOVERNMENTAL ACTIVITIES

Functions/Programs
Primary/Government:

PROGRAM REVENUES

**NET (EXPENSES) REVENUES
& CHANGES IN NET ASSETS**
PRIMARY GOVERNMENT

Governmental Activities:	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
General government - administrative	7,916,756	2,582,208	291,502	
General government - judicial	8,007,351	1,777,208	716,310	
Public safety	9,882,163	437,796	1,795,916	
Highways and streets	253,303		347,079	
Health and welfare	9,315,970	260,333	7,596,154	567,070
Culture - recreation	1,359,030	431,661		605,313
Conservation	993,252	72,821	620,125	
Community redevelopment & housing	28,167			
Economic development & assistance				
Interest/Fees on long term debt	425,594			
TOTAL GOVERNMENTAL ACTIVITIES	38,181,586	5,562,027	11,367,086	1,172,383

Governmental Activities	Business-type activities	TOTAL
(5,043,046)	XXXXXX	(5,043,046)
(5,513,833)	XXXXXX	(5,513,833)
(7,648,451)	XXXXXX	(7,648,451)
93,776	XXXXXX	93,776
(892,413)	XXXXXX	(892,413)
(322,056)	XXXXXX	(322,056)
(300,306)	XXXXXX	(300,306)
(28,167)	XXXXXX	(28,167)
	XXXXXX	
(425,594)	XXXXXX	(425,594)
(20,080,090)	XXXXXX	(20,080,090)

BUSINESS TYPE

Major Business Type Activities:

1 Parking Operations	322,033	489,774		
2				
3 Other Business-Types	203,508	68,857		
TOTAL BUSINESS-TYPE ACTIVITIES	525,541	558,631		

XXXXXXXXXX	167,741	167,741
XXXXXXXXXX		
XXXXXXXXXX	(134,651)	(134,651)
XXXXXXXXXX	33,090	33,090

TOTAL PRIMARY GOVERNMENTS	38,707,127	6,120,658	11,367,086	1,172,383	(20,080,090)	33,090	(20,047,000)
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GENERAL REVENUES AND TRANSFERS

TOTAL PRIMARY GOVERNMENTS

General Revenues:

Taxes:	
Real Estate	17,113,274
Occupational	
Hotel Room Rental	682,557
Unrestricted investment earnings	485,459
Sale / transfer of fixed assets	(7,289)
Transfers	67,757
Other - Impaired asset	
TOTAL GENERAL REVENUES AND TRANSFERS	18,341,758

**NET (EXPENSES) REVENUES
& CHANGES IN NET ASSETS**
PRIMARY GOVERNMENT

Governmental Activities	Business-type Activities	TOTAL
(20,080,090)	33,090	(20,047,000)

17,113,274		17,113,274
682,557		682,557
485,459	17,101	502,560
(7,289)		(7,289)
67,757	(67,757)	
18,341,758	(50,656)	18,291,102

CHANGE IN NET ASSETS	(1,738,332)	(17,566)	(1,755,898)
NET ASSETS - BEGINNING OF YEAR	35,906,416	3,688,821	39,595,237
PRIOR PERIOD ADJUSTMENT			
NET ASSETS - END OF YEAR	34,168,084	3,671,255	37,839,339

(1,738,332)	(17,566)	(1,755,898)
35,906,416	3,688,821	39,595,237
34,168,084	3,671,255	37,839,339

County of Carbon
DEBT STATEMENT
December 31, 2018

	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)
General Obligation Bonds and Notes									
Note - Penn Vest	N	2003	2023	229,681	69,455		12,113		57,342
Gen'l Obligation Bond - Series 2011B	B	2011	2018	2,065,000	235,000		235,000		0
Gen'l Obligation Bond - Series 2016	B	2016	2041	7,775,000	7,770,000		5,000		7,765,000
Gen'l Obligation Bond - Series 2017	B	2017	2028	4,245,000	4,245,000		60,000		4,185,000
Revenue Bonds and Notes									
Lease Rental Debt									
Capital Lease - Vehicles 2017		2017	2022	155,540	143,849		31,108		112,741
Capital Lease - Vehicles 2018		2018	2023	57,616		57,616	952		56,664
Other									

Total bonds and notes outstanding	\$12,007,342
Capitalized lease obligations	169,405
Other Debt	
NET DEBT	\$12,176,747

County of Carbon
STATEMENT OF CAPITAL EXPENDITURES
 December 31, 2018

GOVERNMENTAL-TYPE/BUSINESS-TYPE ACTIVITY	Total Capital Additions (excluding donations)
GOVERNMENTAL-TYPE ACTIVITY:	
General government - administrative	\$731,481
General government - judicial	629,546
Public safety	
Police	40,074
Fire	184,131
Corrections	78,809
Emergency services	553,121
Other - Animal shelter	5,895
Public works	
Highways and streets	
Sanitation	
Other	
Health and Welfare	19,262
Culture - recreation	712,869
Conservation	
Community/urban redevelopment & housing	
Economic development and assistance	
Economic opportunity	
Other - Transportation	554,392
Other	
Other	
BUSINESS-TYPE ACTIVITY:	
Parking	
Major Bus. Type 2	
Major Bus. Type 3	
Major Bus. Type 4	
Major Bus. Type 5	
Other Business Type	
Airport (if not listed above)	
Parking facility (if not listed above)	
Transportation system(if not listed above)	
Other	
Other	
TOTAL CAPITAL EXPENDITURES	\$3,509,580