

COUNTY OF CARBON, PENNSYLVANIA

Statement of Activities

December 31, 2019

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 | 7,961,111 | 2,704,692 | 363,440 | |
| General government - judicial | 7,493,540 | 2,172,333 | 747,938 | |
| Public safety | 9,812,355 | 397,562 | 1,961,099 | 142,358 |
| Highways and streets | 233,417 | | 362,097 | |
| Health and welfare | 9,139,340 | 302,399 | 7,005,032 | |
| Culture - recreation | 1,649,593 | 466,433 | | 1,563 |
| Conservation | 685,195 | 75,749 | 404,394 | |
| Community redevelopment & housing | 7,094 | | | |
| Economic development & assistance | | | | |
| Interest/Fees on long term debt | 778,121 | | | |
| TOTAL GOVERNMENTAL ACTIVITIES | 37,759,766 | 6,119,168 | 10,844,000 | 143,921 |

| NET (EXPENSES) REVENUES & CHANGES IN NET ASSETS | | |
|--|--------------------------|---------------------|
| PRIMARY GOVERNMENT | | |
| Governmental Activities | Business-type activities | TOTAL |
| (4,892,979) | XXXXXX | (4,892,979) |
| (4,573,269) | XXXXXX | (4,573,269) |
| (7,311,336) | XXXXXX | (7,311,336) |
| 128,680 | XXXXXX | 128,680 |
| (1,831,909) | XXXXXX | (1,831,909) |
| (1,181,597) | XXXXXX | (1,181,597) |
| (205,052) | XXXXXX | (205,052) |
| (7,094) | XXXXXX | (7,094) |
| | XXXXXX | |
| (778,121) | XXXXXX | (778,121) |
| (20,652,677) | XXXXXX | (20,652,677) |

BUSINESS TYPE

Major Business Type Activities:

| | | | | | |
|---------------------------------------|----------------------|----------------|----------------|--------------|--|
| 1 | Parking Operations | 319,734 | 676,685 | 1,000 | |
| 2 | | | | | |
| 3 | Other Business-Types | 201,918 | 88,054 | | |
| TOTAL BUSINESS-TYPE ACTIVITIES | | 521,652 | 764,739 | 1,000 | |

| | | |
|----------------|----------------|----------------|
| XXXXXXX | 357,951 | 357,951 |
| XXXXXXX | | |
| XXXXXXX | (113,864) | (113,864) |
| XXXXXXX | 244,087 | 244,087 |

TOTAL PRIMARY GOVERNMENTS

| | | | |
|------------|-----------|------------|---------|
| 38,281,418 | 6,883,907 | 10,845,000 | 143,921 |
|------------|-----------|------------|---------|

| | | |
|--------------|---------|--------------|
| (20,652,677) | 244,087 | (20,408,590) |
|--------------|---------|--------------|

GENERAL REVENUES AND TRANSFERS

TOTAL PRIMARY GOVERNMENTS

General Revenues:

| | |
|---|--|
| Taxes: | |
| Real Estate | |
| Occupational | |
| Hotel Room Rental | |
| Unrestricted investment earnings | |
| Sale / transfer of fixed assets | |
| Transfers | |
| Other - Impaired asset | |
| TOTAL GENERAL REVENUES AND TRANSFERS | |

| NET (EXPENSES) REVENUES & CHANGES IN NET ASSETS | | |
|--|--------------------------|-------------------|
| PRIMARY GOVERNMENT | | |
| Governmental Activities | Business-type Activities | TOTAL |
| (20,652,677) | 244,087 | (20,408,590) |
| 17,282,028 | | 17,282,028 |
| 934,886 | | 934,886 |
| 666,091 | 25,446 | 691,537 |
| (271,854) | | (271,854) |
| 250,000 | (250,000) | |
| (715,878) | | (715,878) |
| 18,145,273 | (224,554) | 17,920,719 |

| | |
|---------------------------------------|--|
| CHANGE IN NET ASSETS | |
| NET ASSETS - BEGINNING OF YEAR | |
| PRIOR PERIOD ADJUSTMENT | |
| NET ASSETS - END OF YEAR | |

| | | |
|-------------|-----------|-------------|
| (2,507,404) | 19,533 | (2,487,871) |
| 34,168,084 | 3,671,255 | 37,839,339 |
| | | |
| 31,660,680 | 3,690,788 | 35,351,468 |

COUNTY OF CARBON, PENNSYLVANIA
Statement of Net Position
December 31, 2019

| CURRENT ASSETS | PRIMARY GOVERNMENT | | |
|--|----------------------------|-----------------------------|------------|
| | Governmental Activities | Business-Type Activities | Total |
| | CURRENT ASSETS: | | |
| Cash and cash equivalents | 31,968,787 | 1,212,281 | 33,181,068 |
| Investments | | | |
| Receivables (net of allowance for uncollect) | 4,954,427 | 24,804 | 4,979,231 |
| 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 | 1,214,927 | | 1,214,927 |
| | Capital assets net of accum. depreciation: | | | |
| | Buildings and system | 7,885,058 | 1,698,259 | 9,583,317 |
| | Improvements other than buildings | 434,132 | 675,402 | 1,109,534 |
| | Machinery and equipment | 3,441,245 | 612 | 3,441,857 |
| | Infrastructure | 7,670,329 | | 7,670,329 |
| | Vehicles | 1,037,751 | 79,862 | 1,117,613 |
| | Other: | | | |
| | Net pension liability | | | |
| | Deferred outflows of resources: | | | |
| Deferred amount on debt refundings | | | | |
| Deferrals related to pensions | 5,687,755 | | 5,687,755 | |
| Other - prepaid expenses | 100,238 | 5,048 | 105,286 | |

| | | | |
|--|-------------------|------------------|-------------------|
| TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | 65,563,568 | 3,773,968 | 69,337,536 |
|--|-------------------|------------------|-------------------|

| | | | | |
|-------------|--|-------------------|---------------|-------------------|
| LIABILITIES | LIABILITIES: | | | |
| | Accounts payable | 2,608,823 | 31,806 | 2,640,629 |
| | Debt due within one year | 708,318 | 14,461 | 722,779 |
| | Other current liabilities | 60,702 | | 60,702 |
| | Non-current liabilities: | | | |
| | Debt due in more than one year | 20,475,603 | 36,913 | 20,512,516 |
| | Compensated absences | 1,230,072 | | 1,230,072 |
| | Net pension liability | | | |
| | Deferred inflows of resources: | | | |
| | Deferred amount on debt refundings | 498,720 | | 498,720 |
| | Deferrals related to pensions | 7,428,209 | | 7,428,209 |
| | Other - unearned revenue | 892,441 | | 892,441 |
| | TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | 33,902,888 | 83,180 | 33,986,068 |

| | | | | |
|------------|---|-------------------|------------------|-------------------|
| NET ASSETS | NET ASSETS: | | | |
| | Investment in capital assets, net of related debt | 13,830,536 | 2,480,461 | 16,310,997 |
| | Restricted | 8,498,507 | | 8,498,507 |
| | Unrestricted | 9,331,637 | 1,210,327 | 10,541,964 |
| | TOTAL NET ASSETS | 31,660,680 | 3,690,788 | 35,351,468 |

County of Carbon
DEBT STATEMENT
December 31, 2019

| | 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 | 57,342 | | 12,253 | | 45,089 |
| Gen'l Obligation Bond - Series 2016 | B | 2016 | 2041 | 7,775,000 | 7,765,000 | | 5,000 | | 7,760,000 |
| Gen'l Obligation Bond - Series 2017 | B | 2017 | 2028 | 4,245,000 | 4,185,000 | | 335,000 | | 3,850,000 |
| Gen'l Obligation Bond - Series 2019 | B | 2019 | 2044 | 9,340,000 | | 9,340,000 | | | 9,340,000 |
| | | | | | | | | | |
| Revenue Bonds and Notes | | | | | | | | | |
| | | | | | | | | | |
| Lease Rental Debt/Capital Leases | | | | | | | | | |
| Capital Lease - Vehicles 2017 | | 2017 | 2022 | 155,540 | 112,741 | | 31,108 | | 81,633 |
| Capital Lease - Vehicles 2018 | | 2018 | 2023 | 57,616 | 56,664 | | 11,523 | | 45,141 |
| Capital Lease - Vehicles 2019 | | 2019 | 2024 | 138,764 | | 138,764 | 25,333 | | 113,431 |
| Other | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

| | |
|---|---------------------|
| Total bonds and notes outstanding | \$20,995,089 |
| Capitalized lease obligations | 240,205 |
| Other Debt | |
| NET DEBT | \$21,235,294 |

County of Carbon
STATEMENT OF CAPITAL EXPENDITURES
 December 31, 2019

| | | Total Capital Additions (excluding donations) |
|---|---|--|
| | | |
| GOVERNMENTAL-TYPE/BUSINESS-TYPE ACTIVITY | GOVERNMENTAL-TYPE ACTIVITY: | |
| | General government - administrative | \$773,466 |
| | General government - judicial | 329,163 |
| | Public safety | |
| | Police | 190,695 |
| | Fire | 731,403 |
| | Corrections | 290,804 |
| | Emergency services | 375,557 |
| | Other - Animal shelter | 10,724 |
| | Public works | |
| | Highways and streets | |
| | Sanitation | |
| | Other | |
| | Health and Welfare | 9,963 |
| | Culture - recreation | 14,899 |
| | Conservation | |
| | Community/urban redevelopment & housing | |
| | Economic development and assistance | |
| | Economic opportunity | |
| | Other - Transportation | |
| | Other | |
| | Other | |
| | BUSINESS-TYPE ACTIVITY: | |
| | Parking | 200,820 |
| | 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 | \$2,927,494 | |