

County of Carbon
STATEMENT OF CAPITAL EXPENDITURES
 December 31, 2020

GOVERNMENTAL-TYPE/BUSINESS-TYPE ACTIVITY	Total Capital Additions (excluding donations)
GOVERNMENTAL-TYPE ACTIVITY:	
General government - administrative	\$772,322
General government - judicial	139,306
Public safety	
Police	157,758
Fire	1,286,624
Corrections	634,528
Emergency services	292,376
Other - Adult Probation & Animal shelter	126,439
Public works	
Highways and streets	
Sanitation	
Other	
Health and Welfare	40,284
Culture - recreation	70,421
Conservation	
Community/urban redevelopment & housing	
Economic development and assistance	
Economic opportunity	
Other - Transportation	
Other	
Other	
BUSINESS-TYPE ACTIVITY:	
Parking	165,340
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	\$3,685,398

COUNTY OF CARBON, PENNSYLVANIA
Statement of Activities
December 31, 2020

GOVERNMENTAL ACTIVITIES

Functions/Programs
Primary/Government:

PROGRAM REVENUES

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

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General government - administrative	13,907,398	2,939,756	5,988,718	227,886
General government - judicial	7,247,928	2,317,759	886,859	
Public safety	8,952,879	455,615	1,226,599	948,078
Highways and streets	164,480		311,852	
Health and welfare	8,867,383	313,650	7,054,565	
Culture - recreation	2,059,066	260,111	913,505	
Conservation	1,202,594	106,395	951,808	
Community redevelopment & housing				
Economic development & assistance				
Interest/Fees on long term debt	793,498			
TOTAL GOVERNMENTAL ACTIVITIES	43,195,226	6,393,286	17,333,906	1,175,964

Governmental Activities	Business-type activities	TOTAL
(4,751,038)	XXXXXX	(4,751,038)
(4,043,310)	XXXXXX	(4,043,310)
(6,322,587)	XXXXXX	(6,322,587)
147,372	XXXXXX	147,372
(1,499,168)	XXXXXX	(1,499,168)
(885,450)	XXXXXX	(885,450)
(144,391)	XXXXXX	(144,391)
	XXXXXX	
	XXXXXX	
(793,498)	XXXXXX	(793,498)
(18,292,070)	XXXXXX	(18,292,070)

BUSINESS TYPE

Major Business Type Activities:

1 Parking Operations	299,376	603,161		
2				
3 Other Business-Types	188,545	74,563		
TOTAL BUSINESS-TYPE ACTIVITIES	487,921	677,724		

XXXXXXXXXX	303,785	303,785
XXXXXXXXXX		
XXXXXXXXXX	(113,982)	(113,982)
XXXXXXXXXX	189,803	189,803

TOTAL PRIMARY GOVERNMENTS

43,683,147	7,071,010	17,333,906	1,175,964
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(18,292,070)	189,803	(18,102,267)
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GENERAL REVENUES AND TRANSFERS

TOTAL PRIMARY GOVERNMENTS

General Revenues:

TOTAL PRIMARY GOVERNMENTS	(18,292,070)	189,803	(18,102,267)
Taxes:			
Real Estate	20,571,194		20,571,194
Occupational			
Hotel Room Rental	1,327,993		1,327,993
Unrestricted investment earnings	175,730	6,281	182,011
Sale / transfer of fixed assets	(1,870)		(1,870)
Transfers			
Other - Impaired asset			
TOTAL GENERAL REVENUES AND TRANSFERS	22,073,047	6,281	22,079,328

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

Governmental Activities	Business-type Activities	TOTAL
(18,292,070)	189,803	(18,102,267)

20,571,194		20,571,194
1,327,993		1,327,993
175,730	6,281	182,011
(1,870)		(1,870)
22,073,047	6,281	22,079,328

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

3,780,977	196,084	3,977,061
31,660,680	3,690,788	35,351,468
35,441,657	3,886,872	39,328,529

County of Carbon
DEBT STATEMENT
December 31, 2020

General Obligation Bonds and Notes	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)
Note - Penn Vest	N	2003	2023	229,681	45,089		12,396		32,693
Gen'l Obligation Bond - Series 2016	B	2016	2041	7,775,000	7,760,000		7,760,000		0
Gen'l Obligation Bond - Series 2017	B	2017	2028	4,245,000	3,850,000		375,000		3,475,000
Gen'l Obligation Bond - Series 2019	B	2019	2044	9,340,000	9,340,000		260,000		9,080,000
Gen'l Obligation Bond - Series 2020	B	2020	2041	8,360,000		8,360,000	35,000		8,325,000

Revenue Bonds and Notes									

Lease Rental Debt/Capital Leases									
Capital Lease - Vehicles 2017		2017	2022	155,540	81,633		31,108		50,525
Capital Lease - Vehicles 2018		2018	2023	57,616	45,141		11,523		33,618
Capital Lease - Vehicles 2019		2019	2024	138,764	113,431		27,753		85,678
Capital Lease - Vehicles 2020		2020	2025	20,553		20,553	1,646		18,907

Other									

Total bonds and notes outstanding	\$20,912,693
Capitalized lease obligations	188,728
Other Debt	
NET DEBT	\$21,101,421

COUNTY OF CARBON, PENNSYLVANIA
Statement of Net Position
December 31, 2020

CURRENT ASSETS	PRIMARY GOVERNMENT		
	Governmental Activities	Business-Type Activities	Total
	CURRENT ASSETS:		
Cash and cash equivalents	32,318,778	1,623,560	33,942,338
Investments			
Receivables (net of allowance for uncollect)	5,466,287	13,926	5,480,213
Internal balances	181,215	(181,215)	
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	3,926,352	31,935	3,958,287
	Capital assets net of accum. depreciation:			
	Buildings and system	7,387,515	1,536,240	8,923,755
	Improvements other than buildings	404,122	627,084	1,031,206
	Machinery and equipment	3,502,813	132,016	3,634,829
	Infrastructure	7,437,840		7,437,840
	Vehicles	1,009,942	59,756	1,069,698
	Other:			
	Net pension liability			
	Deferred outflows of resources:			
Deferred amount on debt refundings				
Deferrals related to pensions	4,274,829		4,274,829	
Other - prepaid expenses	120,002	15,708	135,710	

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	67,198,614	3,936,710	71,135,324
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LIABILITIES	LIABILITIES:			
	Accounts payable	3,902,904	12,625	3,915,529
	Debt due within one year	782,572	14,462	797,034
	Other current liabilities	51,552		51,552
	Non-current liabilities:			
	Debt due in more than one year	20,281,936	22,451	20,304,387
	Compensated absences	1,274,437		1,274,437
	Net pension liability			
	Deferred inflows of resources:			
	Deferred amount on debt refundings	37,857		37,857
	Deferrals related to pensions	4,584,285		4,584,285
	Other - unearned revenue	841,414	300	841,714
	TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	31,756,957	49,838	31,806,795

ASSETS	NET ASSETS:			
	Investment in capital assets, net of related debt	14,992,767	2,427,818	17,420,585
	Restricted	8,120,996		8,120,996

NET

Unrestricted
TOTAL NET ASSETS

12,327,894	1,459,054	13,786,948
35,441,657	3,886,872	39,328,529