

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

CURRENT ASSETS	<b>PRIMARY GOVERNMENT</b>		
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
	<b>CURRENT ASSETS:</b>		
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	<b>NON-CURRENT ASSETS:</b>			
	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	

<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>67,198,614</b>	<b>3,936,710</b>	<b>71,135,324</b>
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LIABILITIES	<b>LIABILITIES:</b>			
	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
	<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>31,756,957</b>	<b>49,838</b>	<b>31,806,795</b>

ASSETS	<b>NET ASSETS:</b>			
	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