

**COUNTY OF CARBON, PENNSYLVANIA**  
**Statement of Net Assets**  
**December 31, 2012**

		<b>PRIMARY GOVERNMENT</b>		
		<b>Governmental</b>	<b>Business-Type</b>	<b>Total</b>
		<b>Activities</b>	<b>Activities</b>	
<b>CURRENT ASSETS</b>	<b>CURRENT ASSETS:</b>			
	Cash and cash equivalents	9,775,567	2,130,009	11,905,576
	Investments			
	Receivables (net of allowance for uncollect)	3,984,766	149,454	4,134,220
	Due from other governments			
	Internal balances	153,960	(153,960)	
	Inventories			
	Prepays	124,785	80,029	204,814
Deferred charges	214,765		214,765	
Temporarily restricted assets				
<b>NON-CURRENT ASSETS</b>	<b>NON-CURRENT ASSETS:</b>			
	Permanently restricted:			
	Investments		276,728	276,728
	Capital assets not being depreciated:			
	Land	1,168,919	77,700	1,246,619
	Construction in progress	1,043,980		1,043,980
	Capital assets net of accum. depreciation:			
	Buildings and system	8,005,415	2,673,483	10,678,898
	Improvements other than buildings	1,056,456	478,191	1,534,647
	Machinery and equipment	1,008,887	2,256,013	3,264,900
	Infrastructure	3,040,078		3,040,078
Vehicles	1,009,865	91,069	1,100,934	
<b>TOTAL ASSETS</b>		<b>30,587,443</b>	<b>8,058,716</b>	<b>38,646,159</b>
<b>LIABILITIES</b>	<b>LIABILITIES:</b>			
	Accounts payable	2,551,854	124,342	2,676,196
	Due to other governments			
	Deferred Revenue	385,467		385,467
	Funds held as fiduciary			
	Other current liabilities	14,582		14,582
	Non-current liabilities:			
	Debt due within one year	626,123	162,334	788,457
	Debt due in more than one year	6,128,322	301,269	6,429,591
	Other non-current liabilities	1,090,385	73,898	1,164,283
<b>TOTAL LIABILITIES</b>		<b>10,796,733</b>	<b>661,843</b>	<b>11,458,576</b>
<b>NET ASSETS</b>	<b>NET ASSETS:</b>			
	Investment in capital assets, net of related debt	9,579,155	5,112,853	14,692,008
	Restricted	4,719,718		4,719,718
	Unrestricted	5,491,837	2,284,020	7,775,857
	<b>TOTAL NET ASSETS</b>		<b>19,790,710</b>	<b>7,396,873</b>

**COUNTY OF CARBON, PENNSYLVANIA**

**Statement of Activities**

**December 31, 2012**

**GOVERNMENTAL ACTIVITIES**

**Functions/Programs**

**Primary/Government:**

**Governmental Activities:**

	<b>PROGRAM REVENUES</b>			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
General government - administrative	6,956,932	2,384,722	212,353	153,407
General government - judicial	6,223,733	1,941,837	836,818	
Public safety	6,335,843	197,700	409,975	754,046
Highways and streets	265,823		310,763	152,284
Health and welfare	10,965,208	222,279	8,716,684	349,580
Culture - recreation	1,271,465	373,711		
Conservation	1,659,815	71,384	971,370	
Community redevelopment & housing	15,290			
Economic development & assistance	5,960			
Interest/Fees on long term debt	192,703			
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>33,892,772</b>	<b>5,191,633</b>	<b>11,457,963</b>	<b>1,409,317</b>

<b>NET (EXPENSES) REVENUES &amp; CHANGES IN NET ASSETS</b>		
<b>PRIMARY GOVERNMENT</b>		
Governmental Activities	Business-type activities	TOTAL
(4,206,450)	XXXXXX	(4,206,450)
(3,445,078)	XXXXXX	(3,445,078)
(4,974,122)	XXXXXX	(4,974,122)
197,224	XXXXXX	197,224
(1,676,665)	XXXXXX	(1,676,665)
(897,754)	XXXXXX	(897,754)
(617,061)	XXXXXX	(617,061)
(15,290)	XXXXXX	(15,290)
(5,960)	XXXXXX	(5,960)
(192,703)	XXXXXX	(192,703)
<b>(15,833,859)</b>	<b>XXXXXX</b>	<b>(15,833,859)</b>

**BUSINESS TYPE**

**Major Business Type Activities:**

1 9-1-1 Emergency Operations	1,775,719	1,441,768		
2 Rental Property	221,760	147,895		
3				
4 Other Business-Types	534,583	426,938	42,015	
<b>TOTAL BUSINESS-TYPE ACTIVITIES</b>	<b>2,532,062</b>	<b>2,016,601</b>	<b>42,015</b>	

XXXXXXXX	(333,951)	(333,951)
XXXXXXXX	(73,865)	(73,865)
XXXXXXXX		
XXXXXXXX	(65,630)	(65,630)
<b>XXXXXXXX</b>	<b>(473,446)</b>	<b>(473,446)</b>

**TOTAL PRIMARY GOVERNMENTS**

36,424,834	7,208,234	11,499,978	1,409,317
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(15,833,859)	(473,446)	(16,307,305)
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**GENERAL REVENUES AND TRANSFERS**

**TOTAL PRIMARY GOVERNMENTS**

**General Revenues:**

Taxes:

- Real Estate
- Occupational
- Hotel Room Rental
- Unrestricted investment earnings
- Sale of fixed assets (nursing home)
- Transfers

**TOTAL GENERAL REVENUES AND TRANSFERS**

<b>NET (EXPENSES) REVENUES &amp; CHANGES IN NET ASSETS</b>		
<b>PRIMARY GOVERNMENT</b>		
Governmental Activities	Business-type Activities	TOTAL
(15,833,859)	(473,446)	(16,307,305)
11,460,224		11,460,224
19,875		19,875
644,984		644,984
68,354	10,307	78,661
(220,228)	220,228	
<b>11,973,209</b>	<b>230,535</b>	<b>12,203,744</b>

**CHANGE IN NET ASSETS**

**NET ASSETS - BEGINNING OF YEAR**

**PRIOR PERIOD ADJUSTMENT**

**NET ASSETS - END OF YEAR**

(3,860,650)	(242,911)	(4,103,561)
23,651,360	7,639,785	31,291,145
	(1)	(1)
<b>19,790,710</b>	<b>7,396,873</b>	<b>27,187,583</b>



County of Carbon  
**STATEMENT OF CAPITAL EXPENDITURES**  
 December 31, 2012

GOVERNMENTAL-TYPE/BUSINESS-TYPE ACTIVITY	<b>GOVERNMENTAL-TYPE ACTIVITY:</b>		
	Capital Purchases	Capital Construction	Total
General government - administrative	83,709		83,709
General government - judicial	58,911		58,911
Public safety			
Police			
Fire			
Corrections	91,707	3,973	95,680
Emergency services	3,900		3,900
Other - Adult Probation			
Public works			
Highways and streets		152,284	152,284
Sanitation			
Other			
Health and Welfare			
Culture - recreation		1,148	1,148
Conservation			
Community/urban redevelopment & housing			
Economic development and assistance		134,775	134,775
Economic opportunity			
Other - Transportation	349,580		349,580
Other			
Other			
<b>BUSINESS-TYPE ACTIVITY:</b>			
Rental Property			
9-1-1 Fund	368,795		368,795
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)	11,533		11,533
Transportation system(if not listed above)			
Other			
Other			
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$968,135</b>	<b>\$292,180</b>	<b>\$1,260,315</b>

EMPLOYEE COMPENSATION	<b>EMPLOYEE COMPENSATION</b>	
	<b>EMPLOYEE COMPENSATION:</b>	
Total salaries, wages, commissions, etc. paid this year. <i>(including all employees and elected officials)</i>		
	<b>\$ 11,410,807</b>	