

**COUNTY OF CARBON, PENNSYLVANIA**  
**Statement of Net Position**  
**December 31, 2014**

CURRENT ASSETS	PRIMARY GOVERNMENT		
	Governmental Activities	Business-Type Activities	Total
	<b>CURRENT ASSETS:</b>		
Cash and cash equivalents	14,035,728	2,843,028	16,878,756
Investments			
Receivables (net of allowance for uncollect)	5,482,464	160,442	5,642,906
Internal balances	91,618	(91,618)	
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	1,781,850		1,781,850
	Capital assets net of accum. depreciation:			
	Buildings and system	7,404,984	2,374,313	9,779,297
	Improvements other than buildings	941,727	420,034	1,361,761
	Machinery and equipment	878,292	1,737,825	2,616,117
	Infrastructure	3,158,224		3,158,224
	Vehicles	795,669	81,562	877,231
	Deferred outflows of resources:			
	Deferred amount on debt refundings	16,276		16,276
	Other - prepaid expenses	100,124	56,877	157,001

<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	35,855,875	7,660,163	43,516,038
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LIABILITIES	<b>LIABILITIES:</b>			
	Accounts payable	1,855,924	51,226	1,907,150
	Debt due within one year	237,520	132,179	369,699
	Other current liabilities	13,047		13,047
	Non-current liabilities:			
	Debt due in more than one year	5,258,264		5,258,264
	Other non-current liabilities	1,103,535	52,164	1,155,699
	Deferred inflows of resources:			
	Deferred amount on debt refundings			
	Other - unearned revenue	1,489,686		1,489,686
	<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	9,957,976	235,569	10,193,545

NET ASSETS	<b>NET ASSETS:</b>			
	Investment in capital assets, net of related debt	10,633,881	4,559,255	15,193,136
	Restricted	3,953,103		3,953,103
	Unrestricted	11,310,915	2,865,339	14,176,254
	<b>TOTAL NET ASSETS</b>	25,897,899	7,424,594	33,322,493

**COUNTY OF CARBON, PENNSYLVANIA**

**Statement of Activities**

**December 31, 2014**

**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	6,233,742	2,372,710	172,783	
General government - judicial	6,078,711	2,041,158	721,301	
Public safety	5,862,105	213,984	241,051	
Highways and streets	260,872			1,465,318
Health and welfare	8,564,344	174,645	6,751,240	
Culture - recreation	1,145,428	388,942	196,543	19,013
Conservation	891,746	59,097	525,618	
Community redevelopment & housing				
Economic development & assistance	4,795			
Interest/Fees on long term debt	172,773			
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>29,214,516</b>	<b>5,250,536</b>	<b>8,608,536</b>	<b>1,484,331</b>

<b>NET (EXPENSES) REVENUES &amp; CHANGES IN NET ASSETS</b>		
<b>PRIMARY GOVERNMENT</b>		
Governmental Activities	Business-type activities	TOTAL
(3,688,249)	XXXXXX	(3,688,249)
(3,316,252)	XXXXXX	(3,316,252)
(5,407,070)	XXXXXX	(5,407,070)
1,204,446	XXXXXX	1,204,446
(1,638,459)	XXXXXX	(1,638,459)
(540,930)	XXXXXX	(540,930)
(307,031)	XXXXXX	(307,031)
	XXXXXX	
(4,795)	XXXXXX	(4,795)
(172,773)	XXXXXX	(172,773)
<b>(13,871,113)</b>	<b>XXXXXX</b>	<b>(13,871,113)</b>

**BUSINESS TYPE**

**Major Business Type Activities:**

1	9-1-1 Emergency Operations	1,720,551	1,325,101		
2	Rental Property	224,806	149,371		
3	Parking Operations	200,781	336,447		
4	Other Business-Types	14,325	96,816	10,474	
	<b>TOTAL BUSINESS-TYPE ACTIVITIES</b>	<b>2,160,463</b>	<b>1,907,735</b>	<b>10,474</b>	

XXXXXXXXX	(395,450)	(395,450)
XXXXXXXXX	(75,435)	(75,435)
XXXXXXXXX	135,666	135,666
XXXXXXXXX	92,965	92,965
XXXXXXXXX	(242,254)	(242,254)

**TOTAL PRIMARY GOVERNMENTS**

31,374,979	7,158,271	8,619,010	1,484,331
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(13,871,113)	(242,254)	(14,113,367)
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**GENERAL REVENUES AND TRANSFERS**

**TOTAL PRIMARY GOVERNMENTS**

**General Revenues:**

**Taxes:**

Real Estate	17,103,081		17,103,081
Occupational	18,550		18,550
Hotel Room Rental	420,977		420,977
Unrestricted investment earnings	58,560	10,012	68,572
Sale of fixed assets	650	(5,426)	(4,776)
Transfers	(161,929)	161,929	
Special item -			
<b>TOTAL GENERAL REVENUES AND TRANSFERS</b>	<b>17,439,889</b>	<b>166,515</b>	<b>17,606,404</b>

<b>NET (EXPENSES) REVENUES &amp; CHANGES IN NET ASSETS</b>		
<b>PRIMARY GOVERNMENT</b>		
Governmental Activities	Business-type Activities	TOTAL
(13,871,113)	(242,254)	(14,113,367)

**CHANGE IN NET ASSETS**

3,568,776	(75,739)	3,493,037
22,255,623	7,500,333	29,755,956
73,500		73,500
25,897,899	7,424,594	33,322,493



County of Carbon  
**STATEMENT OF CAPITAL EXPENDITURES**  
 December 31, 2014

<b>GOVERNMENTAL-TYPE/BUSINESS-TYPE ACTIVITY</b>	<b>Total Capital Additions (excluding donations)</b>
<b>GOVERNMENTAL-TYPE ACTIVITY:</b>	
General government - administrative	\$42,867
General government - judicial	239,044
Public safety	
Police	
Fire	
Corrections	37,576
Emergency services	
Other - Adult Probation	
Public works	
Highways and streets	1,422,490
Sanitation	
Other	
Health and Welfare	6,031
Culture - recreation	55,460
Conservation	
Community/urban redevelopment & housing	
Economic development and assistance	
Economic opportunity	
Other - Transportation	
Other	
Other	
<b>BUSINESS-TYPE ACTIVITY:</b>	
Rental Property	
9-1-1 Fund	187,975
Parking	37,449
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	
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$2,028,892</b>