

COUNTY OF CARBON, PENNSYLVANIA
Statement of Net Position
December 31, 2015

CURRENT ASSETS	PRIMARY GOVERNMENT		
	Governmental Activities	Business-Type Activities	Total
	CURRENT ASSETS:		
Cash and cash equivalents	16,640,594	2,537,418	19,178,012
Investments			
Receivables (net of allowance for uncollect)	5,872,310	379,952	6,252,262
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	103,819	10,800	114,619
	Capital assets net of accum. depreciation:			
	Buildings and system	6,727,635	2,697,069	9,424,704
	Improvements other than buildings	884,938	396,825	1,281,763
	Machinery and equipment	827,491	1,418,170	2,245,661
	Infrastructure	5,119,958		5,119,958
	Vehicles	640,250	31,207	671,457
	Deferred outflows of resources:			
	Deferred amount on debt refundings	15,108		15,108
	Deferrals related to pensions	5,191,427	273,233	5,464,660
Other - prepaid expenses	115,497	55,959	171,456	

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	43,307,946	7,878,333	51,186,279
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LIABILITIES	LIABILITIES:			
	Accounts payable	1,801,186	46,387	1,847,573
	Debt due within one year	346,836		346,836
	Other current liabilities	12,924		12,924
	Non-current liabilities:			
	Debt due in more than one year	4,911,428		4,911,428
	Compensated absences	1,138,755	53,598	1,192,353
	Net pension liability	2,826,519	148,764	2,975,283
	Deferred inflows of resources:			
	Deferred amount on debt refundings			
	Other - unearned revenue	1,739,378		1,739,378
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	12,777,026	248,749	13,025,775	

NET ASSETS	NET ASSETS:			
	Investment in capital assets, net of related debt	10,214,746	4,631,771	14,846,517
	Restricted	4,121,100		4,121,100
	Unrestricted	16,195,074	2,997,813	19,192,887
	TOTAL NET ASSETS	30,530,920	7,629,584	38,160,504

COUNTY OF CARBON, PENNSYLVANIA

Statement of Activities

December 31, 2015

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	6,524,231	2,526,676	341,077	
General government - judicial	6,665,785	2,139,198	742,503	
Public safety	6,291,663	236,008	226,101	
Highways and streets	267,209			730,074
Health and welfare	8,329,142	186,228	6,193,812	
Culture - recreation	1,217,593	440,480	201,929	8,220
Conservation	831,759	61,544	352,968	
Community redevelopment & housing	8,281			
Economic development & assistance	71,066			
Interest/Fees on long term debt	162,003			
TOTAL GOVERNMENTAL ACTIVITIES	30,368,732	5,590,134	8,058,390	738,294

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

Governmental Activities	Business-type activities	TOTAL
(3,656,478)	XXXXXX	(3,656,478)
(3,784,084)	XXXXXX	(3,784,084)
(5,829,554)	XXXXXX	(5,829,554)
462,865	XXXXXX	462,865
(1,949,102)	XXXXXX	(1,949,102)
(566,964)	XXXXXX	(566,964)
(417,247)	XXXXXX	(417,247)
(8,281)	XXXXXX	(8,281)
(71,066)	XXXXXX	(71,066)
(162,003)	XXXXXX	(162,003)
(15,981,914)	XXXXXX	(15,981,914)

BUSINESS TYPE

Major Business Type Activities:

1	9-1-1 Emergency Operations	1,725,155	807,602	662,998	
2	Rental Property	214,920	130,186		
3	Parking Operations	243,518	345,982		
4	Other Business-Types			6,103	
	TOTAL BUSINESS-TYPE ACTIVITIES	2,183,593	1,283,770	669,101	

XXXXXXX	(254,555)	(254,555)
XXXXXXX	(84,734)	(84,734)
XXXXXXX	102,464	102,464
XXXXXXX	6,103	6,103
XXXXXXX	(230,722)	(230,722)

TOTAL PRIMARY GOVERNMENTS

32,552,325	6,873,904	8,727,491	738,294
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(15,981,914)	(230,722)	(16,212,636)
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GENERAL REVENUES AND TRANSFERS

TOTAL PRIMARY GOVERNMENTS

General Revenues:

Taxes:			
Real Estate	17,232,409		17,232,409
Occupational	20,098		20,098
Hotel Room Rental	492,764		492,764
Unrestricted investment earnings	66,513	9,431	75,944
Sale / transfer of fixed assets	(440,862)	439,320	(1,542)
Transfers	16,426	(16,426)	
Special item - Tip fees to municipalities		(166,486)	(166,486)
TOTAL GENERAL REVENUES AND TRANSFERS	17,387,348	265,839	17,653,187

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

Governmental Activities	Business-type Activities	TOTAL
(15,981,914)	(230,722)	(16,212,636)

17,232,409		17,232,409
20,098		20,098
492,764		492,764
66,513	9,431	75,944
(440,862)	439,320	(1,542)
16,426	(16,426)	
	(166,486)	(166,486)
17,387,348	265,839	17,653,187

CHANGE IN NET ASSETS	1,405,434	35,117	1,440,551
NET ASSETS - BEGINNING OF YEAR	25,897,899	7,424,594	33,322,493
PRIOR PERIOD ADJUSTMENT	3,227,587	169,873	3,397,460
NET ASSETS - END OF YEAR	30,530,920	7,629,584	38,160,504

1,405,434	35,117	1,440,551
25,897,899	7,424,594	33,322,493
3,227,587	169,873	3,397,460
30,530,920	7,629,584	38,160,504

County of Carbon
STATEMENT OF CAPITAL EXPENDITURES
 December 31, 2015

GOVERNMENTAL-TYPE/BUSINESS-TYPE ACTIVITY	Total Capital Additions (excluding donations)
GOVERNMENTAL-TYPE ACTIVITY:	
General government - administrative	\$164,687
General government - judicial	35,998
Public safety	
Police	33,109
Fire	89,130
Corrections	48,109
Emergency services	
Other - Adult Probation	
Public works	
Highways and streets	392,912
Sanitation	
Other	
Health and Welfare	
Culture - recreation	6,796
Conservation	
Community/urban redevelopment & housing	
Economic development and assistance	
Economic opportunity	
Other - Transportation	
Other	
Other	
BUSINESS-TYPE ACTIVITY:	
Rental Property	
9-1-1 Fund	
Parking	29,814
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	\$800,555