

**COUNTY OF CARBON, PENNSYLVANIA**  
**Statement of Net Position**  
**December 31, 2016**

CURRENT ASSETS	PRIMARY GOVERNMENT		
	Governmental Activities	Business-Type Activities	Total
	<b>CURRENT ASSETS:</b>		
Cash and cash equivalents	28,567,061	877,562	29,444,623
Investments			
Receivables (net of allowance for uncollect)	5,236,211	11,728	5,247,939
Internal balances			
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	1,034,543		1,034,543
Capital assets net of accum. depreciation:			
Buildings and system	6,901,787	2,007,394	8,909,181
Improvements other than buildings	389,445	812,319	1,201,764
Machinery and equipment	1,922,120	3,062	1,925,182
Infrastructure	4,966,979		4,966,979
Vehicles	539,496	28,087	567,583
Deferred outflows of resources:			
Deferred amount on debt refundings			
Deferrals related to pensions	3,974,289		3,974,289
Other - prepaid expenses	124,774	2,967	127,741
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>			
	54,825,624	3,820,819	58,646,443
LIABILITIES			
<b>LIABILITIES:</b>			
Accounts payable	2,285,448	16,488	2,301,936
Debt due within one year	356,973		356,973
Other current liabilities	20,803		20,803
Non-current liabilities:			
Debt due in more than one year	12,329,455		12,329,455
Compensated absences	1,245,380	4,636	1,250,016
Net pension liability	1,975,784		1,975,784
Deferred inflows of resources:			
Deferred amount on debt refundings	88,791		88,791
Deferrals related to pensions	553,230		553,230
Other - unearned revenue	1,988,427	500	1,988,927
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>			
	20,844,291	21,624	20,865,915
NET ASSETS			
<b>NET ASSETS:</b>			
Investment in capital assets, net of related debt	12,011,861	2,928,562	14,940,423
Restricted	16,413,972		16,413,972
Unrestricted	5,555,500	870,633	6,426,133
<b>TOTAL NET ASSETS</b>			
	33,981,333	3,799,195	37,780,528

**COUNTY OF CARBON, PENNSYLVANIA**

**Statement of Activities**

**December 31, 2016**

**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	7,585,143	2,435,489	916,993	
General government - judicial	7,424,412	2,082,294	721,109	
Public safety	8,923,398	428,838	1,653,741	
Highways and streets	310,627		326,833	
Health and welfare	8,172,048	157,178	6,116,531	249,020
Culture - recreation	1,422,689	441,200	164,882	189,369
Conservation	1,138,501	70,848	620,298	
Community redevelopment & housing	22,720			
Economic development & assistance				
Interest/Fees on long term debt	303,446			
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>35,302,984</b>	<b>5,615,847</b>	<b>10,520,387</b>	<b>438,389</b>

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

Governmental Activities	Business-type activities	TOTAL
(4,232,661)	XXXXXX	(4,232,661)
(4,621,009)	XXXXXX	(4,621,009)
(6,840,819)	XXXXXX	(6,840,819)
16,206	XXXXXX	16,206
(1,649,319)	XXXXXX	(1,649,319)
(627,238)	XXXXXX	(627,238)
(447,355)	XXXXXX	(447,355)
(22,720)	XXXXXX	(22,720)
	XXXXXX	
(303,446)	XXXXXX	(303,446)
<b>(18,728,361)</b>	<b>XXXXXX</b>	<b>(18,728,361)</b>

**BUSINESS TYPE**

**Major Business Type Activities:**

1	Parking Operations	310,702	366,321		
2					
3	Other Business-Types	225,286	92,886		
	<b>TOTAL BUSINESS-TYPE ACTIVITIES</b>	<b>535,988</b>	<b>459,207</b>	<b>0</b>	

XXXXXXXX	55,619	55,619
XXXXXXXX		
XXXXXXXX	(132,400)	(132,400)
XXXXXXXX	(76,781)	(76,781)

**TOTAL PRIMARY GOVERNMENTS**

35,838,972	6,075,054	10,520,387	438,389
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(18,728,361)	(76,781)	(18,805,142)
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**GENERAL REVENUES AND TRANSFERS**

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

**TOTAL PRIMARY GOVERNMENTS**

**General Revenues:**

Taxes:		
Real Estate	17,117,416	17,117,416
Occupational	3,714	3,714
Hotel Room Rental	663,789	663,789
Unrestricted investment earnings	85,403	3,867
Sale / transfer of fixed assets	1,562,206	(1,558,865)
Transfers	2,099,463	(2,099,463)
Special item - Reclass expense (911 Fd)	99,147	(99,147)
<b>TOTAL GENERAL REVENUES AND TRANSFERS</b>	<b>21,631,138</b>	<b>(3,753,608)</b>

Governmental Activities	Business-type Activities	TOTAL
(18,728,361)	(76,781)	(18,805,142)

17,117,416		17,117,416
3,714		3,714
663,789		663,789
85,403	3,867	89,270
1,562,206	(1,558,865)	3,341
2,099,463	(2,099,463)	
99,147	(99,147)	
<b>21,631,138</b>	<b>(3,753,608)</b>	<b>17,877,530</b>

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

2,902,777	(3,830,389)	(927,612)
30,530,920	7,629,584	38,160,504
547,636		547,636
<b>33,981,333</b>	<b>3,799,195</b>	<b>37,780,528</b>



County of Carbon  
**STATEMENT OF CAPITAL EXPENDITURES**  
 December 31, 2016

<b>GOVERNMENTAL-TYPE/BUSINESS-TYPE ACTIVITY</b>	<b>Total Capital Additions (excluding donations)</b>
<b>GOVERNMENTAL-TYPE ACTIVITY:</b>	
General government - administrative	\$200,947
General government - judicial	37,366
Public safety	
Police	75,571
Fire	106,323
Corrections	18,775
Emergency services	56,448
Other - Adult Probation	
Public works	
Highways and streets	
Sanitation	
Other	
Health and Welfare	6,753
Culture - recreation	419,995
Conservation	
Community/urban redevelopment & housing	
Economic development and assistance	
Economic opportunity	
Other - Transportation	249,020
Other	
Other	
<b>BUSINESS-TYPE ACTIVITY:</b>	
Parking	54,735
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	
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$1,225,933</b>