

COUNTY OF CARBON, PENNSYLVANIA
Statement of Activities
December 31, 2021

FUNCTIONS/PROGRAMS Primary/Government:	PROGRAM REVENUES				NET (EXPENSES) REVENUES & CHANGES IN NET ASSETS PRIMARY GOVERNMENT		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type activities	TOTAL
Governmental Activities:							
General government - administrative	13,683,340	3,470,852	9,801,197		(411,291)	XXXXXX	(411,291)
General government - judicial	7,262,601	2,248,304	676,228	138,494	(4,199,575)	XXXXXX	(4,199,575)
Public safety	9,257,001	403,526	2,014,814	108,920	(6,729,741)	XXXXXX	(6,729,741)
Highways and streets	163,801		287,831		124,030	XXXXXX	124,030
Health and welfare	11,132,729	407,583	9,494,894		(1,230,252)	XXXXXX	(1,230,252)
Culture - recreation	2,820,232	516,676	158,915	396,360	(1,748,281)	XXXXXX	(1,748,281)
Conservation	935,095	134,786	799,242		(1,067)	XXXXXX	(1,067)
Community redevelopment & housing						XXXXXX	
Economic development & assistance						XXXXXX	
Interest/Fees on long term debt	616,493				(616,493)	XXXXXX	(616,493)
TOTAL GOVERNMENTAL ACTIVITIES	45,871,292	7,181,727	23,233,121	643,774	(14,812,670)	XXXXXX	(14,812,670)

BUSINESS TYPE	Major Business Type Activities:				NET (EXPENSES) REVENUES & CHANGES IN NET ASSETS PRIMARY GOVERNMENT		
					Governmental Activities	Business-type activities	TOTAL
1	Parking Operations	405,055	1,127,617		XXXXXXXX	722,562	722,562
2					XXXXXXXX		
3	Other Business-Types	199,498	43,677		XXXXXXXX	(155,821)	(155,821)
	TOTAL BUSINESS-TYPE ACTIVITIES	604,553	1,171,294		XXXXXXXX	566,741	566,741

TOTAL PRIMARY GOVERNMENTS	46,475,845	8,353,021	23,233,121	643,774	(14,812,670)	566,741	(14,245,929)
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GENERAL REVENUES AND TRANSFERS	NET (EXPENSES) REVENUES & CHANGES IN NET ASSETS PRIMARY GOVERNMENT		
	Governmental Activities	Business- type Activities	TOTAL
	TOTAL PRIMARY GOVERNMENTS	(14,812,670)	566,741
General Revenues:			
Taxes:			
Real Estate	20,668,946		20,668,946
Occupational			
Hotel Room Rental	2,034,906		2,034,906
Unrestricted investment earnings	111,944	4,506	116,450
Sale / transfer of fixed assets	4,287,901	(2,598,240)	1,689,661
Transfers	(880,691)	880,691	
Other - Impaired asset			
TOTAL GENERAL REVENUES AND TRANSFERS	26,223,006	(1,713,043)	24,509,963

CHANGE IN NET ASSETS	11,410,336	(1,146,302)	10,264,034
NET ASSETS - BEGINNING OF YEAR	35,441,657	3,886,872	39,328,529
PRIOR PERIOD ADJUSTMENT			
NET ASSETS - END OF YEAR	46,851,993	2,740,570	49,592,563

County of Carbon
STATEMENT OF CAPITAL EXPENDITURES
 December 31, 2021

GOVERNMENTAL-TYPE/BUSINESS-TYPE ACTIVITY	Total Capital Additions (excluding donations)
GOVERNMENTAL-TYPE ACTIVITY:	
General government - administrative	\$3,103,980
General government - judicial	246,577
Public safety	
Police	
Fire	1,513,407
Corrections	855,598
Emergency services	362,595
Other - Adult Probation & Animal shelter	19,620
Public works	
Highways and streets	23,704
Sanitation	
Other	
Health and Welfare	
Culture - recreation	559,438
Conservation	
Community/urban redevelopment & housing	
Economic development and assistance	
Economic opportunity	
Other - Transportation	
Other	
Other	
BUSINESS-TYPE ACTIVITY:	
Parking	9,500
Major Bus. Type 2	
Major Bus. Type 3	
Major Bus. Type 4	
Major Bus. Type 5	
Other Business Type	
Rental Property	1,638,245
Parking facility (if not listed above)	
Transportation system(if not listed above)	
Other	
Other	
TOTAL CAPITAL EXPENDITURES	\$8,332,664

County of Carbon
DEBT STATEMENT
December 31, 2021

	Bond (B) Note (N)	Issue Date (year)	Maturity Date (year)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year (Additions)	Principal Paid This Year	Current Year Accretion of Comp. Int. Bonds	Outstanding Year End (1)
General Obligation Bonds and Notes									
Note - Penn Vest	N	2003	2023	229,681	32,693		12,540		20,153
Gen'l Obligation Bond - Series 2017	B	2017	2028	4,245,000	3,475,000		390,000		3,085,000
Gen'l Obligation Bond - Series 2019	B	2019	2044	9,340,000	9,080,000		265,000		8,815,000
Gen'l Obligation Bond - Series 2020	B	2020	2041	8,360,000	8,325,000		55,000		8,270,000
Revenue Bonds and Notes									
Lease Rental Debt/Capital Leases									
Capital Lease - Vehicles 2017		2017	2022	155,540	50,525		31,108		19,417
Capital Lease - Vehicles 2018		2018	2023	57,616	33,618		11,523		22,095
Capital Lease - Vehicles 2019		2019	2024	138,764	85,678		27,752		57,926
Capital Lease - Vehicles 2020		2020	2025	20,553	18,907		4,111		14,796
Capital Lease - Vehicles 2021		2021	2026	66,249		66,249	6,259		59,990
Other									
Total bonds and notes outstanding									\$20,190,153
Capitalized lease obligations									174,224
Other Debt									
NET DEBT									\$20,364,377

COUNTY OF CARBON, PENNSYLVANIA
Statement of Net Position
December 31, 2021

CURRENT ASSETS	PRIMARY GOVERNMENT		
	Governmental Activities	Business-Type Activities	Total
	CURRENT ASSETS:		
Cash and cash equivalents	36,416,799	1,675,184	38,091,983
Investments			
Receivables (net of allowance for uncollect)	7,339,832	250	7,340,082
Internal balances	155,751	(155,751)	
Temporarily restricted assets			

NON-CURRENT ASSETS	NON-CURRENT ASSETS:			
	Permanently restricted:			
	Investments			
	Capital assets not being depreciated:			
	Land	1,207,319	39,300	1,246,619
	Construction in progress	5,934,513		5,934,513
	Capital assets net of accum. depreciation:			
	Buildings and system	12,777,772	443,537	13,221,309
	Improvements other than buildings	964,055	578,766	1,542,821
	Machinery and equipment	3,579,384	155,302	3,734,686
	Infrastructure	7,208,042		7,208,042
	Vehicles	507,724	39,650	547,374
	Other:			
	Net pension liability			
	Deferred outflows of resources:			
Deferred amount on debt refundings				
Deferrals related to pensions	5,178,147		5,178,147	
Other - prepaid expenses	136,835	4,265	141,100	

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	81,406,173	2,780,503	84,186,676
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LIABILITIES	LIABILITIES:			
	Accounts payable	5,754,749	16,572	5,771,321
	Debt due within one year	806,131	12,528	818,659
	Other current liabilities	49,769		49,769
	Non-current liabilities:			
	Debt due in more than one year	19,535,794	9,923	19,545,717
	Compensated absences	1,218,176	410	1,218,586
	Net pension liability			
	Deferred inflows of resources:			
	Deferred amount on debt refundings	30,723		30,723
	Deferrals related to pensions	3,399,111		3,399,111
	Other - unearned revenue	3,759,727	500	3,760,227
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	34,554,180	39,933	34,594,113	

NET ASSETS	NET ASSETS:			
	Investment in capital assets, net of related debt	17,106,903	1,234,104	18,341,007
	Restricted	14,683,534		14,683,534
	Unrestricted	15,061,556	1,506,466	16,568,022
	TOTAL NET ASSETS	46,851,993	2,740,570	49,592,563

Retirement Plan Information Update

Market Value Date:	December 31, 2021
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Market Value Amount:	\$97,428,113
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This info gets updated in the last paragraph on the Controller's home page.