

**SUMMARY OF CLEARWATER COUNTY'S STATEMENT OF NET POSITION  
DECEMBER 31, 2013**

	<u><b>Governmental Activities</b></u>
<u><b>Assets</b></u>	
Cash and pooled investments	\$ 8,703,346
Investments	176,546
Taxes receivable - prior	123,149
Special assessments receivable - prior	54,837
Accounts receivable	137,610
Accrued interest receivable	42,888
Contracts receivable	557,754
Due from other governments	1,714,304
Inventories	230,017
Special assessments - noncurrent	87,735
Capital assets	
Non-depreciable	230,013
Depreciable - net of accumulated depreciation	41,932,743
	<u>41,932,743</u>
<b>Total Assets</b>	<b>\$ 53,990,942</b>
<u><b>Liabilities</b></u>	
Accounts payable	\$ 282,692
Salaries payable	186,388
Contracts payable	117,422
Due to other governments	242,903
Other current liabilities	-
Advance County State Aid Highway Allotment	-
Long-term liabilities	
Due within one year	358,048
Due in more than one year	753,389
	<u>753,389</u>
<b>Total Liabilities</b>	<b>\$ 1,940,842</b>
<u><b>Net Position</b></u>	
Net investment in capital assets	\$ 42,162,756
Amounts restricted for	
General government	142,431
Public safety	124,787
Conservation of natural resources	747,690
Debt service	74,190
Unrestricted amounts	8,798,246
	<u>8,798,246</u>
<b>Total Net Position</b>	<b>\$ 52,050,100</b>