

**SUMMARY OF CLEARWATER COUNTY'S STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013**

| | <u>Expenses</u> | <u>Program Revenues</u> | | | <u>Net (Expense) Revenue and Changes in Net Position</u> |
|--|----------------------|---|---|---|--|
| | | <u>Fees, Charges, Fines and Other</u> | <u>Operating Grants and Contributions</u> | <u>Capital Grants and Contributions</u> | |
| Functions/Programs | | | | | |
| Governmental activities | | | | | |
| General government | \$ 2,531,226 | \$ 321,091 | \$ 97,924 | \$ - | \$ (2,112,211) |
| Public safety | 2,805,842 | 434,125 | 226,559 | - | (2,145,158) |
| Highways and streets | 4,287,769 | 508,766 | 1,477,483 | 1,896,095 | (405,425) |
| Sanitation | 810,779 | 25,393 | 514,024 | - | (271,362) |
| Human services | 4,020,742 | 510,661 | 2,178,441 | - | (1,331,640) |
| Health | 2,276,409 | 1,942,948 | 316,512 | - | (16,949) |
| Culture and recreation | 361,206 | 188,743 | 18,057 | - | (154,406) |
| Conservation of natural resources | 1,164,037 | 505,598 | 86,524 | 67,561 | (504,354) |
| Economic development | 2,600 | - | - | - | (2,600) |
| Interest | 7,109 | - | - | - | (7,109) |
| Total governmental activities | \$ 18,267,719 | \$ 4,437,325 | \$ 4,915,524 | \$ 1,963,656 | \$ (6,951,214) |
| General revenues | | | | | |
| Taxes | | | | \$ 5,255,099 | |
| Payments in lieu of taxes | | | | 309,683 | |
| Grants and contributions not restricted to specific programs | | | | 1,064,454 | |
| Investment earnings | | | | (410,768) | |
| Total general revenues | | | | \$ 6,218,468 | |
| Change in net position | | | | | \$ (732,746) |
| Net position - January 1 | | | | \$ 50,469,745 | |
| Prior period adjustment | | | | 2,313,101 | |
| Net position - January 1, as restated | | | | \$ 52,782,846 | |
| Net position - December 31 | | | | \$ 52,050,100 | |