

**MUNICIPALITY OF SALEM Accrued
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2012**

	Enterprise Funds		Totals
	Water Fund	Sewer Fund	
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Receipts from Customers	333,999.57	159,972.49	493,972.06
Other Operating Cash Receipts	1,775.00	0.00	1,775.00
Cash Payments to Employees for Services	(48,351.73)	(19,046.46)	(67,398.19)
Cash Payments to Suppliers of Goods and Services	(112,358.84)	(34,748.85)	(147,107.69)
Other Operating Cash Payments	(28,983.96)		(28,983.96)
Net Cash Provided (Used) by Operating Activities	146,080.04	106,177.18	252,257.22
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Operating Subsidies	7,371.60	0.00	7,371.60
Transfers In	37,091.85	0.00	37,091.85
Transfers Out			0.00
Net Cash Provided (Used) by Noncapital Financing Activities	44,463.45	0.00	44,463.45
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Capital Contributions			0.00
Purchase of Capital Assets (Enter as Negative)	(17,246.92)	(12,002.56)	(29,249.48)
Principal Paid on Capital Debt (Enter as Negative)	(79,806.58)	(40,085.73)	(119,892.31)
Interest Paid on Capital Debt (Enter as Negative)	(50,073.19)	(22,495.99)	(72,569.18)
Other Receipts (Payments)			0.00
Net Cash Provided (Used) by capital and related financing Activities	(147,126.69)	(74,584.28)	(221,710.97)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Cash Received for Interest	3,162.08	3,720.91	6,882.99
Net Cash Provided (Used) by Investing Activities	3,162.08	3,720.91	6,882.99
Net Increase (Decrease) in Cash and Cash Equivalents	46,578.88	35,313.81	81,892.69
Balances - Beginning	300,046.44	374,632.56	674,679.00
Balances- Ending	346,625.32	409,946.37	756,571.69
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating Income (Loss)	87,425.15	82,363.16	169,788.31
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	87,360.45	24,691.08	112,051.53
Change in Assets and Liabilities:			
Receivables	(24.45)	(128.45)	(152.90)
Inventories	(28,983.96)	0.00	(28,983.96)
Accounts and Other Payables	(2,318.29)	(213.69)	(2,531.98)
Accrued Wages Payable	(208.71)	(67.46)	(276.17)
Accrued Leave Payable	1,054.85	(467.46)	587.39
Customer Deposits	1,775.00	0.00	1,775.00
Net Cash Provided (Used) by Operating Activities	146,080.04	106,177.18	252,257.22
Noncash Investing, Capital and Financing Activities:			
Loss on Disposal of Capital Assets Not Affecting Operating Income			
Other			