

MUNICIPALITY OF SALEM
STATEMENT OF NET POSITION
December 31, 2013

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS:				
Cash and Cash Equivalents	1,484,809.22	818,846.81	2,303,656.03	
Accounts Receivable, Net	81,419.40	-1,083.96	80,335.44	
Due from Component Unit	30,817.00	0.00	30,817.00	
Inventories	1,607.18	33,519.53	35,126.71	
Other Assets			0.00	
Capital Assets:				
Land, Improvements and Construction in Progress	378,143.87	41,866.19	420,010.06	
Other Capital Assets, Net of Depreciation	1,925,376.49	3,877,353.86	5,802,730.35	
TOTAL ASSETS	3,902,173.16	4,770,502.43	8,672,675.59	0.00
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred Charge on Refunding			0.00	
Other Deferred Outflows of Resources			0.00	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00
LIABILITIES :				
Accounts Payable	155,908.14	9,384.25	165,292.39	
Other Current Liabilities	3,844.27	31,327.02	35,171.29	
Noncurrent Liabilities:				
Due Within One Year	9,737.10	93,522.76	103,259.86	
Due in More than One Year	1,854.69	1,970,724.98	1,972,579.67	
TOTAL LIABILITIES	171,344.20	2,104,959.01	2,276,303.21	0.00
DEFERRED INFLOWS OF RESOURCES:				
Other Deferred Inflows of Resources	36,400.00	0.00	36,400.00	
TOTAL DEFERRED INFLOWS OF RESOURCES	36,400.00	0.00	36,400.00	0.00
NET POSITION:				
Net Investment in Capital Assets	2,303,520.36	1,860,645.32	4,164,165.68	
Restricted for: (See Note ____)				
Capital Projects Purposes	403,742.01		403,742.01	
Debt Service Purposes		178,619.84	178,619.84	
Permanently Restricted Purposes				
Expendable			0.00	
Non-Expendable			0.00	
Other Purposes	250,057.20	0.00	250,057.20	
Unrestricted (Deficit)	737,109.39	626,278.26	1,363,387.65	
TOTAL NET POSITION	3,694,428.96	2,665,543.42	6,359,972.38	0.00