

**MUNICIPALITY OF SALEM
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2013**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Units
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-Type Activities	Total	
Primary Government:								
Governmental Activities:								
General Government	166,121.42	8,086.75	0.00	0.00	(158,034.67)		(158,034.67)	
Public Safety	94,502.05		0.00	0.00	(94,502.05)		(94,502.05)	
Public Works	247,191.02	64,313.67	36,483.14	41,922.11	(104,472.10)		(104,472.10)	
Health and Welfare	6,864.68	0.00	0.00	0.00	(6,864.68)		(6,864.68)	
Culture and Recreation	212,750.51	25,330.30	3,298.11	43,580.95	(140,541.15)		(140,541.15)	
Conservation and Development	6,052.15				(6,052.15)		(6,052.15)	
Intergovernmental Expenditures					0.00		0.00	
Miscellaneous Expenditures		26,030.75			26,030.75		26,030.75	
**Depreciation Expense - Unallocated					0.00		0.00	
*Interest on Long-term Debt					0.00		0.00	
Total Governmental Activities	733,481.83	123,761.47	39,781.25	85,503.06	(484,436.05)		(484,436.05)	
Business-type Activities:								
Water	330,578.57	318,711.96				(11,866.61)	(11,866.61)	
Sewer	99,352.44	163,421.72				64,069.28	64,069.28	
Total Business-type Activities	429,931.01	482,133.68	0.00	0.00		52,202.67	52,202.67	
Total Primary Government	1,163,412.84	605,895.15	39,781.25	85,503.06	(484,436.05)	52,202.67	(432,233.38)	
Component Units:								
Housing and Redevelopment Commission								0.00
General Revenues:								
Taxes:								
Property Taxes					295,906.50		295,906.50	
Sales Taxes					452,744.83		452,744.83	
State Shared Revenues					10,136.10		10,136.10	
Grants and Contributions not Restricted to Specific Programs							0.00	
Unrestricted Investment Earnings					6,488.77	3,533.69	10,022.46	
Miscellaneous Revenue					28,695.09	6,656.02	35,351.11	
Special Items							0.00	
Extraordinary Items							0.00	
Transfers							0.00	
Total General Revenues, Special Items, Extraordinary Items and Transfers					793,971.29	10,189.71	804,161.00	0.00
Change in Net Position					309,535.24	62,392.38	371,927.62	0.00
Net Position-Beginning					3,384,893.72	2,603,151.04	5,988,044.76	
Adjustments:							0.00	
Adjusted Net Position-Beginning					3,384,893.72	2,603,151.04	5,988,044.76	0.00
NET POSITION - ENDING					3,694,428.96	2,665,543.42	6,359,972.38	0.00

* The Municipality does not have interest expense related to the functions presented above. This amount includes indirect interest expense on general long-term debt.

** This amount excludes the depreciation that is included in the direct expenses of the various functions. See Note XX.