

**MUNICIPALITY OF SALEM Accrued
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2013**

	Enterprise Funds		Totals
	Water Fund	Sewer Fund	
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Receipts from Customers	319,756.69	164,021.97	483,778.66
Other Operating Cash Receipts	180.16	0.00	180.16
Cash Payments to Employees for Services	(46,806.59)	(18,473.23)	(65,279.82)
Cash Payments to Suppliers of Goods and Services	(141,098.79)	(35,079.34)	(176,178.13)
Other Operating Cash Payments		0.00	0.00
Net Cash Provided (Used) by Operating Activities	132,031.47	110,469.40	242,500.87
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Operating Subsidies	6,402.08	253.94	6,656.02
Transfers In	0.00	0.00	0.00
Transfers Out	0.00	0.00	0.00
Net Cash Provided (Used) by Noncapital Financing Activities	6,402.08	253.94	6,656.02
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Capital Contributions	0.00	0.00	0.00
Purchase of Capital Assets (Enter as Negative)	(35,045.82)	0.00	(35,045.82)
Principal Paid on Capital Debt (Enter as Negative)	(44,405.51)	(41,464.63)	(85,870.14)
Interest Paid on Capital Debt (Enter as Negative)	(48,382.41)	(21,117.09)	(69,499.50)
Other Receipts (Payments)	0.00	0.00	0.00
Net Cash Provided (Used) by capital and related financing Activities	(127,833.74)	(62,581.72)	(190,415.46)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Cash Received for Interest	1,583.28	1,950.41	3,533.69
Net Cash Provided (Used) by Investing Activities	1,583.28	1,950.41	3,533.69
Net Increase (Decrease) in Cash and Cash Equivalents	12,183.09	50,092.03	62,275.12
Balances - Beginning	346,625.32	409,946.37	756,571.69
Balances- Ending	358,808.41	460,038.40	818,846.81
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating Income (Loss)	36,515.80	85,186.37	121,702.17
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	90,121.59	24,691.08	114,812.67
Change in Assets and Liabilities:			
Receivables	1,044.73	600.25	1,644.98
Inventories	1,294.03	0.00	1,294.03
Accounts and Other Payables	2,697.31	(421.35)	2,275.96
Accrued Wages Payable	606.78	298.25	905.03
Accrued Leave Payable	(428.93)	114.80	(314.13)
Customer Deposits	180.16	0.00	180.16
Net Cash Provided (Used) by Operating Activities	132,031.47	110,469.40	242,500.87
Noncash Investing, Capital and Financing Activities:			
Loss on Disposal of Capital Assets Not Affecting Operating Income			
Other			