(700) Price Offerings including Voice Rate Data
Data Collection Form

FCC Form 481
OMB Control No.: 3060-0986/OMB Control No.: 3060-0819
July 2013

<010>	Study Area Code	391650
<015>	Study Area Name	CITY OF BROOKINGS
<020>	Program Year	2016
<030>	Contact Name - Person USAC should contact regarding this data	Laura Julius
<035>	Contact Telephone Number - Number of person identified in data line <030>	6056926325 ext.
<039>	Contact Email Address - Email Address of person identified in data line <030>	ljulius@swiftel-bmu.com

<701>	Residential Local Service Charge Effective Date	1/1/2015
<702>	Single State-wide Residential Local Service Charge	

<703>

<a1>	<a2>	<a3>	<b1>	<b2>	<b3>	<b4>	<b5>	<c>
State	Exchange (ILEC)	SAC (CETC)	Rate Type	Residential Local Service Rate	State Subscriber Line Charge	State Universal Service Fee	Mandatory Extended Area Service Charge	Total per line Rates and Fees
SD	Brookings		FR	17.0	6.5	0.0	0.0	23.5

REDACTED - FOR PUBLIC INSPECTION

(710) Broadband Price Offerings
Data Collection Form

FCC Form 481
OMB Control No. 3060-0986/OMB Control No. 3060-0819
July 2013

<010>	Study Area Code	391650
<015>	Study Area Name	CITY OF BROOKINGS
<020>	Program Year	2016
<030>	Contact Name - Person USAC should contact regarding this data	Laura Julius
<035>	Contact Telephone Number - Number of person identified in data line <030>	6056926325 ext.
<039>	Contact Email Address - Email Address of person identified in data line <030>	ljulius@swiftel-bmu.com

<711>

<a1> State	<a2> Exchange (ILEC)	<b1> Residential Rate	<b2> State Regulated Fees	<c> Total Rates and Fees	<d1> Broadband Service - Download Speed (Mbps)	<d2> Broadband Service -Upload Speed (Mbps)	<d3> Usage Allowance (GB)	<d4> Usage Allowance Action Taken When Limit Reached (select)
SD	Brookings	47.95	0.0	47.95	10.0	3.0	999999	Other, Unlimited access. Bundled voice and data rates.
SD	Brookings	50.95	0.0	50.95	15.0	3.0	999999	Other, Unlimited access. Bundled voice and data rates.
SD	Brookings	66.95	0.0	66.95	30.0	5.0	999999	Other, Unlimited access. Bundled voice and data rates.
SD	Brookings	86.95	0.0	86.95	50.0	10.0	999999	Other, Unlimited access. Bundled voice and data rates.
SD	Brookings	106.95	0.0	106.95	100.0	10.0	999999	Other, Unlimited access. Bundled voice and data rates.

REDACTED - FOR PUBLIC INSPECTION

(800) Operating Companies
Data Collection Form

FCC Form 481
OMB Control No. 3060-0986/OMB Control No. 3060-0819
July 2013

<010>	Study Area Code	391650
<015>	Study Area Name	CITY OF BROOKINGS
<020>	Program Year	2016
<030>	Contact Name - Person USAC should contact regarding this data	Laura Julius
<035>	Contact Telephone Number - Number of person identified in data line <030>	6056926325 ext.
<039>	Contact Email Address - Email Address of person identified in data line <030>	ljulius@swiftel-bmu.com

<810>	Reporting Carrier	City of Brookings Municipal Telephone Dept
<811>	Holding Company	City of Brookings Telephone Fund
<812>	Operating Company	N/A

<813>

<a1> Affiliates	<a2> SAC	<a3> Doing Business As Company or Brand Designation
Brookings Municipal Utilities	399009	Swiftel Communications

REDACTED - FOR PUBLIC INSPECTION

REDACTED - FOR PUBLIC INSPECTION

CONFIDENTIAL INFORMATION--SUBJECT TO PROTECTIVE ORDER IN WC DOCKET NOS. 10-90, 07-135, 05-337, 03-109, 14-58, GN DOCKET NO. 09-51, CC DOCKETS NOS. 01-92, 96-45, WT DOCKET NO. 10-208 BEFORE THE FEDERAL COMMUNICATIONS COMMISSION.

5-Year Plan for Network Improvements and Upgrades

Pursuant to 47 C.F.R § 54.202(a)(1)(ii)

Company Name:	City of Brookings Municipal Telephone
Study Area Code:	391650
Attached Map of 5 Year Plan	Yes

REDACTED - FOR PUBLIC INSPECTION

CONFIDENTIAL INFORMATION--SUBJECT TO PROTECTIVE ORDER IN WC DOCKET NOS. 10-90, 07-135, 05-337, 03-109, 14-58, GN DOCKET NO. 09-51, CC DOCKETS NOS. 01-92, 96-45, WT DOCKET NO. 10-208 BEFORE THE FEDERAL COMMUNICATIONS COMMISSION.

5 Year Plan Progress Report

Pursuant to 47 C.F.R § 54.313(a)(1) and (f)(1)

Company Name: City of Brookings Municipal Telephone

Study Area Code: 391650

Project Information:

Wire Center/Exchange Project	Projected Start Year	Projected Completion Year	Actual Completion Year	Percentage Complete	Explanation

How much Universal Service Support was Received in the Prior Year: $

How was the Universal Service Support Received used to Improve Service Quality, Coverage or Capacity:

Names and Addresses of Community Anchor Institutions Who Received New Broadband Service in the prior year due to the Carrier's Improvements:

Name	Address	Name	Address

Explain how the Carrier is taking Reasonable Steps to Provide, upon Reasonable Request, Broadband Service of at least 4 Mbps Downstream/1 Mbps Upstream:

File Name: 391650SD510

CERTIFICATION OF CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Reporting Period January 1 – December 31, 2014

Sec. 54.313(a)(5) Service Quality Standards and Consumer Protection Rules Compliance

Pursuant to § 54.313(a)(5) for High-cost Recipients, Carrier hereby certifies that it is in compliance with applicable service quality standards and consumer protection rules. Carrier follows Customer Proprietary Network Information (CPNI) rules and also files the annual CPNI certification with the FCC pursuant to the FCC's current CPNI rules and regulations. Attached is the annual notice to customers on matters related to customer privacy which is printed in the Telephone Directory. Carrier has also implemented an Identity Theft Prevention Program in accordance with the federal Red Flags Rule.

I verify that the foregoing is true and correct. Executed on June 23, 2015.

/s/ Steve Meyer

Steve Meyer, Executive Vice President & General Manager

City of Brookings Municipal Telephone Department

Swiftel

VOICE • VIDEO • DATA • SPRINT

605-692-6211

1-800-561-6211

Monday - Friday 8am - 6pm

Saturday 9am - 3pm

415 Fourth Street • Brookings, SD 57006

www.Swiftel.net

Steve Meyer, Executive Vice President & General Manager

Swiftel Communications is regulated by the Brookings Municipal Utility Board. Meetings are held the 2nd Monday of each month in the BMU Board Room at 1:00 p.m. and the 4th Monday of each month via teleconference at 11:45 a.m. A copy of the tariff governing Swiftel Communications is available for review at either the telephone office or the utility office.

BROOKINGS municipal utilities

OURtown ourOWN

To **advertise** in the Swiftel Directory, call 697-8270

www.swifteldirectory.com

WHAT IS CPNI? CPNI stands for Customer Proprietary Network Information. In short, that means all information about any customer that is contained on their account in a telephone company's records.

WHY IS IT SO SPECIAL? Very often, the information on an account is personal and should remain confidential. This could include the address of an unpublished phone number, a customer's Social Security or Driver's License number, the phone numbers they call long distance, and various other pieces of information.

HOW DOES SWIFTEL KEEP IT CONFIDENTIAL? Swiftel has requested all customers to provide a password for their account and answer three security questions. When you contact Swiftel about your account, the password or security questions are confirmed before releasing any information.

Swiftel has added a software feature that records every access to every customer's account. This will track which employee accessed an account, the information that was viewed and the date/time of the access. In addition, Swiftel will send a letter to you if any of the following actions were recorded on your account: name or mailing address change, password change, security questions or answers change, authorized user change, or if the access to the account required the answer of a security question.

If you haven't yet set up your account password, need to make a security question change, or simply have questions about CPNI, please contact the Swiftel Communications office by phone, or at the location listed above.

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Thank you

to photographers Zeke Hanson and Kristie Gerdes (Khloe) for allowing us to use their photos on the cover of the new 2014 Swiftel Directory

File Name: 391650SD610

CERTIFICATION OF CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Reporting Period January 1 – December 31, 2014

Sec. 54.313(a)(6) Ability to Function in an Emergency Situation

Pursuant to § 54.313(a)(6) for High-cost Recipients, Carrier hereby certifies that it is able to function in emergency situations as set forth in § 54.202(a)(2). Carrier is able to remain functional in an emergency situation through the use of back-up power to ensure functionality without an external power source. Carrier has four (4) hours of backup battery reserve in its central office, supported by an on-site generator which enables it to provide service for a reasonable period of time if external power is lost. Carrier's network is engineered to handle reasonable excess traffic in the event of traffic spikes resulting from emergency situations. Carrier has redundancy in its network for use in re-rerouting traffic when facilities are damaged.

I verify that the foregoing is true and correct. Executed on June 23, 2015.

/s/ Steve Meyer

Steve Meyer, Executive Vice President & General Manager

City of Brookings Municipal Telephone Department

File Name: 391650SD1010

CERTIFICATION OF CITY OF BROOKINGS MUNCIPAL TELEPHONE DEPARTMENT

Reporting Period January 1 – December 31, 2014

47 CFR 54.313(a)(10) - Voice Services Rate Comparability

Pursuant to 47 CFR 54.313(a)(10) for High-cost Recipients, Carrier hereby certifies that the pricing of Carrier's voice services is no more than two standard deviations above the applicable national average urban rate for voice service, as specified in the most recent public notice issued by the Wireline Competition Bureau and Wireless Telecommunications Bureau.

The WCB announced that the average local end-user rate plus state regulated fees of the surveyed incumbent LECs in urban areas is $47.48. This was published in the FCC's Public Notice, WC Docket No. 10-90, DA 15-470, released April 16, 2015. Carrier's voice service rates are less than two standard deviations in relation to the applicable 2015 national average urban rate as established by the WCB.

I verify that the foregoing is true and correct. Executed on June 23, 2015.

/s/ Steve Meyer

Steve Meyer, Executive Vice President & General Manager

City of Brookings Municipal Telephone Department

FILE NAME: 391650SD3010

CERTIFICATION OF CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Reporting Period January 1 – December 31, 2014

Sec. 54.313(f)(1)(i) Milestone Certification

Pursuant to § 54.313 f)(1)(i) for Rate-of-Return Carriers, Carrier hereby certifies it is taking reasonable steps to provide upon reasonable request broadband service at actual speeds of at least 4 Mbps downstream/1 Mbps upstream, with latency suitable for real-time applications, including Voice over Internet Protocol, and usage capacity that is reasonably comparable to comparable offerings in urban areas as determined in an annual survey, and that requests for such service are met within a reasonable amount of time.

I verify that the foregoing is true and correct. Executed on June 23, 2015.

/s/ Steve Meyer

Steve Meyer, Executive Vice President & General Manager

City of Brookings Municipal Telephone Department

SAC: 391650

FILE NAME: 391650SD3012

CERTIFICATION OF CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Reporting Period January 1 – December 31, 2014

Sec. 54.313(f)(1)(ii) Community Anchor Institutions

Pursuant to § 54.313(f)(1)(ii) for Rate-of-Return Carriers, Carrier hereby certifies the following number, names, and addresses of community anchor institutions to which the ETC newly began providing access to broadband service in the preceding calendar year.

Access to broadband services has been available prior to 2014 to all known anchor institutions within Carrier's service area. All requests for broadband services, and speed, were fulfilled in 2014. Carrier continues to monitor customer demand and technological innovation, planning to size its network in anticipation of requests and demand for higher speed broadband needs.

I verify that the foregoing is true and correct. Executed on June 23, 2015.

/s/ Steve Meyer

Steve Meyer, Executive Vice President & General Manager

City of Brookings Municipal Telephone Department

SAC: 391650

REDACTED - FOR PUBLIC INSPECTION

File Name: 391650SD3026

Financial Statements
December 31, 2014

City of Brookings Municipal Utilities

www.eidebailly.com

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CPAs & BUSINESS ADVISORS

Independent Auditor's Report

Municipal Utilities Board
City of Brookings Municipal Utilities
Brookings, South Dakota

Report on the Financial Statements
We have audited the accompanying financial statements of the Electric Fund, Telephone Fund, Water Fund and Wastewater Fund of Brookings Municipal Utilities, enterprise funds of the City of Brookings, South Dakota, as of December 31, 2014, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Electric Fund, Telephone Fund, Water Fund and Wastewater Fund of Brookings Municipal Utilities, enterprise funds of the City of Brookings, South Dakota, as of December 31, 2014, and the changes in their financial position, and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

www.eidebailly.com

200 E. 10th St., Ste. 500 | P.O. Box 5125 | Sioux Falls, SD 57117-5125 | T 605.339.1999 | F 605.339.1306 | EOE

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Electric Fund, Telephone Fund, Water Fund and Wastewater Fund of Brookings Municipal Utilities, enterprise funds of the City of Brookings, South Dakota, and do not purport to, and do not, present fairly the financial position of the City of Brookings, South Dakota, as of December 31, 2014, the changes in its financial position, or where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedule of funding progress for postemployment benefit plans on pages 3 through 9 and 41 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated April 16, 2015 on our consideration of the Electric Fund, Telephone Fund, Water Fund and Wastewater Fund of Brookings Municipal Utilities' internal control over financial reporting and on our tests of their compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Electric Fund, Telephone Fund, Water Fund and Wastewater Fund of Brookings Municipal Utilities' internal control over financial reporting and compliance.

Eide Bailly LLP

Sioux Falls, South Dakota
April 16, 2015

City of Brookings Municipal Utilities

Statement of Net Position
December 31, 2014

Assets	Electric	Telephone	Water	Wastewater	Combined
Current Assets					
Cash and cash equivalents	$ 12,098,894	$ 18,282,674	$ 8,921,324	$ 5,521,445	$ 44,824,337
Receivables, net of allowances for uncollectibles:					
Accounts	2,072,432	2,737,794	383,980	423,814	5,618,020
Unbilled accounts	1,135,706	608,547	187,538	255,488	2,187,279
Interest	13	-	-	-	13
Due from other funds	130,892	109,129	11,508	2,981	254,510
Current portion of advances to other funds	-	-	-	49,262	49,262
Inventories:					
Supplies	1,120,654	325,373	392,576	55,043	1,893,646
Stores	-	1,325,026	-	-	1,325,026
Prepaid expenses	71,089	715,189	23,993	20,387	830,658
Total current assets	16,629,680	24,103,732	9,920,919	6,328,420	56,982,751
Noncurrent Assets					
Restricted cash and cash equivalents	805,436	3,141,914	52,356	159,314	4,159,020
Advances to other funds	-	-	-	570,350	570,350
Other investments	-	620,521	640	8,752	629,913
Personal communication services licenses	-	106,474	-	-	106,474
Other assets	-	12,613	-	-	12,613
Total noncurrent assets	805,436	3,881,522	52,996	738,416	5,478,370
Capital Assets					
Land	74,983	331,267	203,013	73,604	682,867
Buildings and other improvements	43,090,178	70,609,685	14,082,009	32,134,195	159,916,067
Machinery and equipment	2,027,857	4,187,799	522,177	965,446	7,703,279
Construction in progress	5,354,196	685,469	30,765	18,689,903	24,760,333
Less accumulated depreciation	(18,013,204)	(52,734,105)	(6,342,223)	(14,873,792)	(91,963,324)
Total capital assets	32,534,010	23,080,115	8,495,741	36,989,356	101,099,222
Total assets	$ 49,969,126	$ 51,065,369	$ 18,469,656	$ 44,056,192	$ 163,560,343

See Notes to Financial Statements

REDACTED - FOR PUBLIC INSPECTION

City of Brookings Municipal Utilities
Statement of Net Position
December 31, 2014

Liabilities and Net Position	Electric	Telephone	Water	Wastewater	Combined
Current Liabilities					
Accounts payable	$ 1,659,110	$ 1,434,399	$ 68,484	$ 2,465,222	$ 5,627,215
Due to other funds	4,295	102,096	15,784	67,169	189,344
Accrued interest payable	27,299	71,630	2,329	112,346	213,604
Accrued wages payable	3,169	37,711	837	2,506	44,223
Accrued taxes payable	107,261	222,665	192	136	330,254
Accrued leave liability	62,913	163,830	14,173	20,056	260,972
Customer deposits	55,035	39,598	-	-	94,633
Current portion of advances from other funds	-	49,262	-	-	49,262
Current portion of revenue bonds payable	308,164	685,000	-	-	993,164
Current portion of state revolving fund loans payable	-	-	-	365,299	365,299
Current portion of capital lease obligations	305,071	1,898,323	67,542	94,064	2,365,000
Total current liabilities	2,532,317	4,704,514	169,341	3,126,798	10,532,970
Noncurrent Liabilities					
OPEB liability	91,750	262,201	45,909	40,022	439,882
Advances from other funds	-	570,350	-	-	570,350
Revenue bonds payable	6,496,751	3,320,000	-	-	9,816,751
State revolving fund loans payable	-	-	-	20,228,307	20,228,307
Capital lease obligations	2,665,600	8,980,435	507,226	541,739	12,695,000
Total long-term liabilities	9,254,101	13,132,986	553,135	20,810,068	43,750,290
Total liabilities	11,786,418	17,837,500	722,476	23,936,866	54,283,260
Deferred Inflows of Resources					
Proceeds from the sale of future revenues	-	528,991	4,560	-	533,551
Net Position					
Net investment in capital assets	22,758,424	8,196,357	7,920,973	15,759,947	54,635,701
Restricted for debt service	805,436	3,141,914	52,356	159,314	4,159,020
Unrestricted	14,618,848	21,360,607	9,769,291	4,200,065	49,948,811
Total net position	38,182,708	32,698,878	17,742,620	20,119,326	108,743,532
Total liabilities and net position	$ 49,969,126	$ 51,065,369	$ 18,469,656	$ 44,056,192	$ 163,560,343

See Notes to Financial Statements

REDACTED - FOR PUBLIC INSPECTION

City of Brookings Municipal Utilities

Statement of Revenues, Expenses and Changes in Net Position

Year Ended December 31, 2014

	Electric	Telephone	Water	Wastewater	Combined
Operating Revenues					
Charges for goods and services	$ 24,392,761	$ 33,904,352	$ 4,014,637	$ 3,926,678	$ 66,238,428
Miscellaneous	922,170	3,102,738	174,355	176,144	4,375,407
Total operating revenues	25,314,931	37,007,090	4,188,992	4,102,822	70,613,835
Operating Expenses					
Personal services	2,085,410	6,799,261	1,237,067	1,175,270	11,297,008
Other current expenses	17,397,951	18,029,752	1,078,274	1,067,085	37,573,062
Cost of goods sold	-	4,694,741	-	-	4,694,741
Amortization	9,493	346,205	3,692	3,692	363,082
Depreciation	1,321,411	3,140,456	317,765	737,123	5,516,755
Total operating expenses	20,814,265	33,010,415	2,636,798	2,983,170	59,444,648
Operating Income	4,500,666	3,996,675	1,552,194	1,119,652	11,169,187
Nonoperating Revenues (Expenses)					
Investment income	26,460	208,675	19,472	40,977	295,584
Miscellaneous income (expense)	31,632	(7,268)	90,674	-	115,038
Gain (loss) on disposition of capital assets	1,794	(40,569)	1,195	2,058	(35,522)
Interest expense	(407,830)	(1,023,954)	(30,886)	(164,794)	(1,627,464)
Total nonoperating (expenses) revenues	(347,944)	(863,116)	80,455	(121,759)	(1,252,364)
Income Before Contributions and Transfers	4,152,722	3,133,559	1,632,649	997,893	9,916,823
Capital Contributions	-	-	438,547	1,329,036	1,767,583
Transfers to General Fund	(1,855,000)	(250,000)	-	-	(2,105,000)
Change in Net Position	2,297,722	2,883,559	2,071,196	2,326,929	9,579,406
Net Position, at Beginning of Year	35,884,986	29,815,319	15,671,424	17,792,397	99,164,126
Net Position, at End of Year	$ 38,182,708	$ 32,698,878	$ 17,742,620	$ 20,119,326	$ 108,743,532

See Notes to Financial Statements

REDACTED - FOR PUBLIC INSPECTION

City of Brookings Municipal Utilities

Statement of Cash Flows

Year Ended December 31, 2014

	Electric	Telephone	Water	Wastewater	Combined
Operating Activities					
Cash received from customers	$ 24,468,788	$ 29,287,416	$ 4,077,154	$ 1,978,146	$ 59,811,504
Cash received from customers pledged for debt retirement	933,468	7,821,328	-	1,914,784	10,669,580
Cash received from other funds for services	1,436,622	1,194,542	164,391	86,711	2,882,266
Cash payments to suppliers for goods and services	(18,952,055)	(24,485,522)	(1,164,037)	(1,075,592)	(45,677,206)
Cash payments to employees for services	(2,083,364)	(6,765,164)	(1,239,663)	(1,174,044)	(11,262,235)
Net Cash provided by Operating Activities	5,803,459	7,052,600	1,837,845	1,730,005	16,423,909
Non-Capital Financing Activities					
Operating transfers to General Fund	(1,855,000)	(250,000)	-	-	(2,105,000)
Principal payments received (paid) on interfund advances	61,669	(108,585)	-	46,916	-
Interest received (paid) on interfund advances	3,083	(36,409)	-	33,326	-
Net Cash (used in) provided by Non-Capital Financing Activities	(1,790,248)	(394,994)	-	80,242	(2,105,000)
Capital and Related Financing Activities					
Acquisition and construction of capital assets	(5,182,030)	(1,925,479)	(381,518)	(14,759,226)	(22,248,253)
Proceeds from sale of assets	19,151	529	1,195	2,058	22,933
Proceeds from long-term debt	-	-	-	16,473,242	16,473,242
Principal payments on long-term debt	(591,358)	(2,449,425)	(64,524)	(89,793)	(3,195,100)
Interest paid on long-term debt	(408,582)	(998,844)	(31,148)	(357,439)	(1,796,013)
Net Cash (used in) provided by Capital and Related Financing Activities	(6,162,819)	(5,373,219)	(475,995)	1,268,842	(10,743,191)
Investing Activities					
Sales and maturities of certificates of deposit	119,753	-	-	-	119,753
Purchases and renewals of certificates of deposit	(115,032)	-	-	-	(115,032)
Interest received on cash investments	22,681	46,123	19,467	7,642	95,913
Dividends from investments	-	249,745	-	-	249,745
Capital contribution to other investments	-	(90,000)	-	-	(90,000)
Net Cash provided by Investing Activities	27,402	205,868	19,467	7,642	260,379
Net Change in Cash and Cash Equivalents	(2,122,206)	1,490,255	1,381,317	3,086,731	3,836,097
Cash and Cash Equivalents, Beginning of Year	15,026,536	19,934,333	7,592,363	2,594,028	45,147,260
Cash and Cash Equivalents, at End of Year	$ 12,904,330	$ 21,424,588	$ 8,973,680	$ 5,680,759	$ 48,983,357

See Notes to Financial Statements

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City of Brookings Municipal Utilities
Statement of Cash Flows
Year Ended December 31, 2014

	Electric	Telephone	Water	Wastewater	Combined
Reconciliation of Cash and Cash Equivalents to the Balance Sheets					
Cash and cash equivalents in current assets	$ 12,098,894	$ 18,282,674	$ 8,921,324	$ 5,521,445	$ 44,824,337
Restricted cash in noncurrent assets	805,436	3,141,914	52,356	159,314	4,159,020
Total cash and cash equivalents	$ 12,904,330	$ 21,424,588	$ 8,973,680	$ 5,680,759	$ 48,983,357
Reconciliation of Operating Income to Net Cash provided by Operating Activities					
Operating income	$ 4,500,666	$ 3,996,675	$ 1,552,194	$ 1,119,652	$ 11,169,187
Miscellaneous income	31,632	(7,268)	90,674	-	115,038
Adjustments to reconcile operating income to net cash from operating activities					
Depreciation	1,321,411	3,140,456	317,765	737,123	5,516,755
Amortization	9,493	346,205	3,692	3,692	363,082
Impairment of investments	-	100,000	-	-	100,000
Change in operating assets and liabilities					
Receivables	37,877	(560,408)	(78,547)	(156,696)	(757,774)
Inventories	(137,574)	328,225	(75,403)	1,211	116,459
Prepaid expenses	(694)	(183,632)	3,265	5,131	(175,930)
Accounts and other payables	34,353	(112,535)	21,997	15,878	(40,307)
Accrued wages payable	(681)	(11,993)	(445)	872	(12,247)
Accrued leave liabilities	3,377	(33)	113	645	4,102
OPEB liability	5,777	14,558	2,540	2,497	25,372
Other liabilities	(2,178)	2,350	-	-	172
Net Cash provided by Operating Activities	$ 5,803,459	$ 7,052,600	$ 1,837,845	$ 1,730,005	$ 16,423,909
Supplemental Schedule of Non-Cash Financing and Investing Activities					
Accounts payable incurred for acquisition of property and equipment	$ 14,997	$ 151,067	$ 9,284	$ 2,459,968	$ 2,635,316
Plant additions from contributed capital	$ -	$ -	$ 438,547	$ 1,329,036	$ 1,767,583

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See Notes to Financial Statements