

## Attachments







**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	If not complete, explain why:
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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
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Explain how the Carrier is taking Reasonable Steps to Provide, upon Reasonable Request, Broadband Service of at least 4 Mbps Downstream/1 Mbps Upstream:

**5-Year Plan for Network Improvements and Upgrades**  
Pursuant to 47 C.F.R § 54.202(a)(1)(ii)

Company Name:   
Study Area Code:   
Attached Map of 5 Year Plan

Project Information:

Wire Center/Exchange Project	Projected Start Year	Projected Completion Year	Estimated Population Served	Estimated Area	Describe the Proposed Improvement or Upgrade
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**Swiftel Communications Service Territory  
as of 2016**



FILE NAME: 391650SD112

**CERTIFICATION OF CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT**

**Reporting Period January 1 – December 31, 2015**

**47 CFR 54.313(f)(1)(i) Reasonable Steps to Provide Broadband of at least 4 Mbps downstream / 1 Mbps upstream**

The City of Brookings Municipal Telephone Department certifies that it is taking reasonable steps to provide upon reasonable request broadband service at actual speeds of at least 4 Mbps downstream/1Mbps 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, 2016.

/s/ Steve Meyer

Steve Meyer, Executive Vice President & General Manager

City of Brookings Municipal Telephone Department



File Name: 391650SD510

**CERTIFICATION OF CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT**

**Reporting Period January 1 – December 31, 2015**

**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 customer bill notices and 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, 2016.

/s/ Steve Meyer

Steve Meyer, Executive Vice President & General Manager

City of Brookings Municipal Telephone Department



Account Number:  
Billing Date: 09/21/2015

**Service Summary**

Recurring Charges	One Time Charges	Long Distance	Taxes and Surcharges	Total
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**Charge Detail**

**One Time Charges**

Description	Quantity	Amount
Install of Res Fiber Internet	1	
Order Charge	1	
Programming Charge	1	

**Taxes and Surcharges**  
 South Dakota State Tax  
 Brookings City Tax  
**Total Taxes and Surcharges**

**Total One Time Charges**

**Bundled Services**

Description	Quantity	Amount
<b>Recurring Charges Sep 21 to Oct 20</b>		
FiberPack 30/5--1-yr Res		
Caller ID - Call Waiting		
Caller ID Name/Number		
Call Forwarding		
Call Waiting		
Fiber Res Line Access		
Per Call Block		
Three Way Calling		
SwiftelNet 20/5 MBPS		

**Partial Charges Aug 25 to Sep 20**  
 FiberPack 30/5--1-yr Res (

**Taxes and Surcharges**  
 Federal Tax  
 South Dakota State Tax  
 Brookings City Tax  
 Enhanced 911  
 SD Communication Impaired Fund  
**Total Taxes and Surcharges**

**SUBTOTAL FOR FiberPack 30/5--1-yr Res**

Description	Quantity	Amount
<b>Recurring Charges Sep 21 to Oct 20</b>		
Non-Published Number	1	
All Time Block	1	
<b>Total Recurring Charges</b>		
<b>Partial Charges Aug 25 to Sep 20</b>		
Non-Published Number		
All Time Block		

**Total Partial Charges**

**Taxes and Surcharges**  
 Federal Tax  
 South Dakota State Tax  
 Brookings City Tax  
 Federal USF Charge  
 End User Residential  
 Access Recovery Charge - Residential  
**Total Taxes and Surcharges**

**LONG DISTANCE PROVIDER**  
 Intralata Pic: NO PIC W/O Casual Dialing & Operator Acc  
 Interlata Pic: NO PIC W/O Casual Dialing & Operator Acc

**SUBTOTAL FOR I**

TO ALL SWIFTEL CUSTOMERS:

If you participate in any of the assistance programs listed below, you qualify for the lifeline discount on your Swiftel monthly bill.

- SNAP (formerly Food Stamps)
- Federal Housing Assistance
- Medicaid
- Low Income Home Energy Assistance
- Supplemental Security Income (SSI)
- Temporary Aid to Needy Families (TANF)
- National School Lunch Free Lunch Program

Or, if household income is at or below 135% of the Federal Poverty Guidelines.

For more information, or to apply, contact Swiftel's customer service office at 415 4th St, 692-6211.

**PRIVACY OF YOUR INFORMATION**

Following Federal Rules, all Customer Proprietary Network Information (CPNI) contained in our records is kept private.

We are required to keep this personal information confidential. This includes information such as addresses of unpublished phone numbers, services provided to a customer, Social Security or Driver's License number, phone numbers called long distance, and many other pieces of information.

We do this by requesting customers establish a password for their account and answer security questions. When Swiftel is contacted about your account, the password or security questions is confirmed.

Swiftel also uses software that records when customer accounts are accessed, and when certain changes are made to your account.

If you don't know, or haven't set up a password yet, please call our Customer Service staff at 605-692-6211, option 1.

# 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](http://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.*



To **advertise** in the Swiftel Directory, call 697-6270

[www.swifteldirectory.com](http://www.swifteldirectory.com)

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**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.

*Thank you  
to photographer Zeke Hanson  
for allowing us to use his  
photos on the cover of the  
new 2015 Swiftel Directory.*

File Name: 391650SD610

**CERTIFICATION OF CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT**

**Reporting Period January 1 – December 31, 2015**

**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, 2016.

/s/ Steve Meyer

Steve Meyer, Executive Vice President & General Manager

City of Brookings Municipal Telephone Department

File Name: 391650SD1010

**CERTIFICATION OF CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT**

**Reporting Period January 1 – December 31, 2015**

**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 \$41.07. This was published in the FCC's Public Notice, WC Docket No. 10-90, DA 16-362, released April 5, 2016. Carrier's voice service rates are less than two standard deviations in relation to the applicable 2016 national average urban rate as established by the WCB.

I verify that the foregoing is true and correct. Executed on June 23, 2016.

/s/ Steve Meyer

Steve Meyer, Executive Vice President & General Manager

City of Brookings Municipal Telephone Department

**CERTIFICATION OF CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT**

**Reporting Period January 1 – December 31, 2015**

**47 CFR 54.313(g) – Broadband Services Rate Comparability**

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

The following table was published in the FCC’s Public Notice, WC Docket No. 10-90, DA 16-362, released April 5, 2016. The table provides the 2016 benchmark for a number of different broadband service offerings.

Download Speed (Mbps)	Upload Speed (Mbps)	Usage Allowance (GB)	Benchmark
10	1	100	\$71.40
10	1	250	\$75.99
10	1	Unlimited	\$77.80
25 <sup>9</sup>	5	250	\$95.08
25 <sup>10</sup>	5	Unlimited	\$96.89

I verify that the foregoing is true and correct. Executed on June 23, 2016.

/s/ Steve Meyer

Steve Meyer, Executive Vice President & General Manager

City of Brookings Municipal Telephone Department

**CERTIFICATION OF CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT**

**Reporting Period January 1 – December 31, 2015**

**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, 2016.

/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, 2015**

**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 2015. 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, 2016.

/s/ Steve Meyer

Steve Meyer, Executive Vice President & General Manager

City of Brookings Municipal Telephone Department

SAC: 391650



File Name: 391650SD3026

Financial Statements  
December 31, 2015

City of Brookings Municipal Utilities



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, 2015, 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, 2015, 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.

**Fund Financial Statements**

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, 2015, 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 opinions are not modified with respect to this matter.

**Change in Accounting Principle**

As discussed in Notes 9 and 15 to the financial statements, the Organization has adopted the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date*, which has resulted in a restatement of the net position as of January 1, 2015. Our opinions are 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, schedule of funding progress for postemployment health plan, schedule of pension contributions, and schedule of proportionate share of net pension liability (asset) on pages 3 through 9 and 44 through 46 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 26, 2016 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 26, 2016

City of Brookings Municipal Utilities  
Statement of Net Position  
December 31, 2015

	<u>Electric</u>	<u>Telephone</u>	<u>Water</u>	<u>Wastewater</u>	<u>Combined</u>
Assets and Deferred Outflows of Resources					
Current Assets					
Cash and cash equivalents	\$ 12,442,446	\$ 20,890,681	\$ 10,814,702	\$ 4,492,022	\$ 48,639,851
Receivables, net of allowances for uncollectibles:					
Accounts	2,048,376	2,580,722	418,589	448,202	5,495,889
Unbilled accounts	1,053,231	484,568	202,100	250,847	1,990,746
Interest	15	-	-	-	15
Due from other funds	139,156	109,554	11,871	3,741	264,322
Current portion of advances to other funds	-	-	-	51,725	51,725
Inventories:					
Supplies	1,064,824	379,124	233,393	26,972	1,704,313
Stores	-	1,367,946	-	-	1,367,946
Prepaid expenses	67,470	638,247	22,464	20,298	748,479
Total current assets	<u>16,815,518</u>	<u>26,450,842</u>	<u>11,703,119</u>	<u>5,293,807</u>	<u>60,263,286</u>
Noncurrent Assets					
Restricted cash and cash equivalents	799,877	3,141,925	52,355	197,678	4,191,835
Advances to other funds	-	-	-	518,625	518,625
Other investments	-	588,815	758	9,794	599,367
Net pension asset	496,313	1,245,549	233,033	228,318	2,203,213
Total noncurrent assets	<u>1,296,190</u>	<u>4,976,289</u>	<u>286,146</u>	<u>954,415</u>	<u>7,513,040</u>
Capital Assets					
Land	74,983	331,267	203,013	73,604	682,867
Buildings and other improvements	47,350,800	71,899,349	14,736,173	32,682,335	166,668,657
Machinery and equipment	2,486,311	4,301,268	552,600	976,453	8,316,632
Construction in progress	1,659,657	1,950,665	100,149	23,650,774	27,361,245
Less accumulated depreciation	(17,965,439)	(55,756,458)	(6,631,214)	(15,691,648)	(96,044,759)
Total capital assets	<u>33,606,312</u>	<u>22,726,091</u>	<u>8,960,721</u>	<u>41,691,518</u>	<u>106,984,642</u>
Total assets	<u>51,718,020</u>	<u>54,153,222</u>	<u>20,949,986</u>	<u>47,939,740</u>	<u>174,760,968</u>
Deferred Outflows of Resources					
Pension related deferred outflows	881,986	2,213,436	414,119	405,740	3,915,281
Total assets and deferred outflows of resources	<u>\$ 52,600,006</u>	<u>\$ 56,366,658</u>	<u>\$ 21,364,105</u>	<u>\$ 48,345,480</u>	<u>\$ 178,676,249</u>

City of Brookings Municipal Utilities  
Statement of Net Position  
December 31, 2015

	Electric	Telephone	Water	Wastewater	Combined
Liabilities, Deferred Inflows of Resources, and Net Position					
Current Liabilities					
Accounts payable	\$ 1,660,969	\$ 2,541,004	\$ 120,883	\$ 1,242,388	\$ 5,565,244
Due to other funds	6,458	111,050	14,302	73,955	205,765
Accrued interest payable	25,722	59,127	2,049	165,152	252,050
Accrued wages payable	4,472	39,161	2,576	1,300	47,509
Accrued taxes payable	105,103	193,852	265	224	299,444
Accrued leave liability	64,375	158,154	19,381	18,317	260,227
Customer deposits	65,244	45,078	-	-	110,322
Current portion of advances from other funds	-	51,725	-	-	51,725
Current portion of revenue bonds payable	311,415	740,000	-	-	1,051,415
Current portion of state revolving fund loans payable	-	-	-	508,584	508,584
Current portion of capital lease obligations	321,037	1,994,027	71,057	98,879	2,485,000
Total current liabilities	<u>2,564,795</u>	<u>5,933,178</u>	<u>230,513</u>	<u>2,108,799</u>	<u>10,837,285</u>
Noncurrent Liabilities					
Post-employment health care benefit liability	94,279	268,546	47,096	41,186	451,107
Advances from other funds	-	518,625	-	-	518,625
Revenue bonds payable	6,185,336	2,580,000	-	-	8,765,336
State revolving fund loans payable	-	-	-	23,555,894	23,555,894
Capital lease obligations	2,344,563	6,986,408	436,169	442,860	10,210,000
Total long-term liabilities	<u>8,624,178</u>	<u>10,353,579</u>	<u>483,265</u>	<u>24,039,940</u>	<u>43,500,962</u>
Total liabilities	<u>11,188,973</u>	<u>16,286,757</u>	<u>713,778</u>	<u>26,148,739</u>	<u>54,338,247</u>
Deferred Inflows of Resources					
Proceeds from the sale of future revenues	-	577,484	4,560	-	582,044
Pension related deferred inflows	732,319	1,837,831	343,845	336,888	3,250,883
Total deferred inflows of resources	<u>732,319</u>	<u>2,415,315</u>	<u>348,405</u>	<u>336,888</u>	<u>3,832,927</u>
Net Position					
Net investment in capital assets	24,443,961	10,425,656	8,453,495	17,085,301	60,408,413
Restricted for debt service	799,877	3,141,925	52,355	197,678	4,191,835
Restricted for SDRS pension	645,980	1,621,154	303,307	297,170	2,867,611
Unrestricted	14,788,896	22,475,851	11,492,765	4,279,704	53,037,216
Total net position	<u>40,678,714</u>	<u>37,664,586</u>	<u>20,301,922</u>	<u>21,859,853</u>	<u>120,505,075</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 52,600,006</u>	<u>\$ 56,366,658</u>	<u>\$ 21,364,105</u>	<u>\$ 48,345,480</u>	<u>\$ 178,676,249</u>

City of Brookings Municipal Utilities  
Statement of Revenues, Expenses and Changes in Net Position  
Year Ended December 31, 2015

	Electric	Telephone	Water	Wastewater	Combined
Operating Revenues					
Charges for goods and services	\$ 25,521,050	\$ 31,255,442	\$ 4,812,082	\$ 4,646,783	\$ 66,235,357
Miscellaneous	820,271	3,057,636	192,103	169,363	4,239,373
Total operating revenues	<u>26,341,321</u>	<u>34,313,078</u>	<u>5,004,185</u>	<u>4,816,146</u>	<u>70,474,730</u>
Operating Expenses					
Personal services	2,117,696	6,569,613	1,286,376	1,226,180	11,199,865
Other current expenses	18,776,452	15,526,679	1,339,836	1,404,693	37,047,660
Cost of goods sold	-	4,395,814	-	-	4,395,814
Amortization	9,082	214,102	3,532	3,532	230,248
Depreciation	1,410,195	3,133,367	335,772	854,549	5,733,883
Total operating expenses	<u>22,313,425</u>	<u>29,839,575</u>	<u>2,965,516</u>	<u>3,488,954</u>	<u>58,607,470</u>
Operating Income	<u>4,027,896</u>	<u>4,473,503</u>	<u>2,038,669</u>	<u>1,327,192</u>	<u>11,867,260</u>
Nonoperating Revenues (Expenses)					
Investment income	18,053	159,141	14,500	36,781	228,475
Miscellaneous income	9,870	5,118	73,463	-	88,451
Gain (loss) on disposition of capital assets	50,476	(37,880)	7,971	-	20,567
Interest expense	(387,346)	(878,047)	(27,666)	(240,615)	(1,533,674)
Total nonoperating (expenses) revenues	<u>(308,947)</u>	<u>(751,668)</u>	<u>68,268</u>	<u>(203,834)</u>	<u>(1,196,181)</u>
Income Before Contributions and Transfers	3,718,949	3,721,835	2,106,937	1,123,358	10,671,079
Capital Contributions	156,718	-	182,226	352,496	691,440
Transfers to General Fund	(1,955,000)	(200,000)	-	-	(2,155,000)
Change in Net Position	1,920,667	3,521,835	2,289,163	1,475,854	9,207,519
Net Position, at Beginning of Year, as Restated	<u>38,758,047</u>	<u>34,142,751</u>	<u>18,012,759</u>	<u>20,383,999</u>	<u>111,297,556</u>
Net Position, at End of Year	<u>\$ 40,678,714</u>	<u>\$ 37,664,586</u>	<u>\$ 20,301,922</u>	<u>\$ 21,859,853</u>	<u>\$ 120,505,075</u>

City of Brookings Municipal Utilities  
Statement of Cash Flows  
Year Ended December 31, 2015

	Electric	Telephone	Water	Wastewater	Combined
Operating Activities					
Cash received from customers	\$ 25,722,081	\$ 28,308,165	\$ 4,893,515	\$ 2,552,273	\$ 61,476,034
Cash received from customers pledged for debt retirement	956,460	6,965,914	-	2,358,828	10,281,202
Cash received from other funds for services	1,404,713	1,282,763	178,915	93,453	2,959,844
Cash payments to suppliers for goods and services	(20,322,184)	(21,132,219)	(1,251,118)	(1,357,524)	(44,063,045)
Cash payments to employees for services	(2,183,044)	(6,776,573)	(1,311,409)	(1,260,459)	(11,531,485)
Net Cash provided by Operating Activities	<u>5,578,026</u>	<u>8,648,050</u>	<u>2,509,903</u>	<u>2,386,571</u>	<u>19,122,550</u>
Non-Capital Financing Activities					
Operating transfers to General Fund	(1,955,000)	(200,000)	-	-	(2,155,000)
Principal payments received (paid) on interfund advances	-	(49,262)	-	49,262	-
Interest received (paid) on interfund advances	-	(30,981)	-	30,981	-
Net Cash (used in) provided by Non-Capital Financing Activities	<u>(1,955,000)</u>	<u>(280,243)</u>	<u>-</u>	<u>80,243</u>	<u>(2,155,000)</u>
Capital and Related Financing Activities					
Acquisition and construction of capital assets	(2,352,527)	(2,540,454)	(543,508)	(6,152,726)	(11,589,215)
Proceeds from sale of assets	51,600	2,000	7,971	-	61,571
Proceeds from long-term debt	-	-	-	3,836,171	3,836,171
Principal payments on long-term debt	(613,235)	(2,583,323)	(67,542)	(459,363)	(3,723,463)
Interest paid on long-term debt	(388,490)	(859,223)	(27,941)	(687,640)	(1,963,294)
Net Cash used in Capital and Related Financing Activities	<u>(3,302,652)</u>	<u>(5,981,000)</u>	<u>(631,020)</u>	<u>(3,463,558)</u>	<u>(13,378,230)</u>
Investing Activities					
Sales and maturities of certificates of deposit	115,032	-	-	-	115,032
Purchases and renewals of certificates of deposit	(109,716)	-	-	-	(109,716)
Interest received on cash investments	12,303	31,189	14,494	5,685	63,671
Dividends from investments	-	190,022	-	-	190,022
Net Cash provided by Investing Activities	<u>17,619</u>	<u>221,211</u>	<u>14,494</u>	<u>5,685</u>	<u>259,009</u>
Net Change in Cash and Cash Equivalents	337,993	2,608,018	1,893,377	(991,059)	3,848,329
Cash and Cash Equivalents, Beginning of Year	12,904,330	21,424,588	8,973,680	5,680,759	48,983,357
Cash and Cash Equivalents, at End of Year	<u>\$ 13,242,323</u>	<u>\$ 24,032,606</u>	<u>\$ 10,867,057</u>	<u>\$ 4,689,700</u>	<u>\$ 52,831,686</u>

City of Brookings Municipal Utilities  
Statement of Cash Flows  
Year Ended December 31, 2015

	<u>Electric</u>	<u>Telephone</u>	<u>Water</u>	<u>Wastewater</u>	<u>Combined</u>
<b>Reconciliation of Cash and Cash Equivalents to the Balance Sheets</b>					
Cash and cash equivalents in current assets	\$ 12,442,446	\$ 20,890,681	\$ 10,814,702	\$ 4,492,022	\$ 48,639,851
Restricted cash in noncurrent assets	799,877	3,141,925	52,355	197,678	4,191,835
Total cash and cash equivalents	<u>\$ 13,242,323</u>	<u>\$ 24,032,606</u>	<u>\$ 10,867,057</u>	<u>\$ 4,689,700</u>	<u>\$ 52,831,686</u>
<b>Reconciliation of Operating Income to Net Cash provided by Operating Activities</b>					
Operating income	\$ 4,027,896	\$ 4,473,503	\$ 2,038,669	\$ 1,327,192	\$ 11,867,260
Miscellaneous income	9,870	4,201	73,463	-	87,534
Adjustments to reconcile operating income to net cash provided by operating activities					
Depreciation	1,410,195	3,133,367	335,772	854,549	5,733,883
Amortization	9,082	214,102	3,532	3,532	230,248
Impairment of investments	-	62,415	-	-	62,415
Change in operating assets and liabilities					
Receivables	98,267	280,626	(49,534)	(20,507)	308,852
Inventories	55,830	(96,671)	159,183	28,071	146,413
Prepaid expenses	3,619	46,232	1,411	(954)	50,308
Net pension asset	383,919	963,486	180,262	176,615	1,704,282
Pension related deferred outflows	(167,422)	(420,163)	(78,610)	(77,019)	(743,214)
Accounts and other payables	18,405	651,464	(27,559)	228,966	871,276
Accrued wages payable	1,303	1,450	1,739	(1,206)	3,286
Accrued leave liabilities	1,462	(5,676)	5,208	(1,739)	(745)
Post-employment health care benefit liability	2,529	6,345	1,187	1,164	11,225
Other liabilities	10,209	5,480	-	-	15,689
Pension related deferred inflows	(287,138)	(720,604)	(134,820)	(132,093)	(1,274,655)
Other deferred inflows	-	48,493	-	-	48,493
Net Cash provided by Operating Activities	<u>\$ 5,578,026</u>	<u>\$ 8,648,050</u>	<u>\$ 2,509,903</u>	<u>\$ 2,386,571</u>	<u>\$ 19,122,550</u>
<b>Supplemental Schedule of Non-Cash Financing and Investing Activities</b>					
Accounts payable incurred for acquisition of property and equipment	<u>\$ -</u>	<u>\$ 586,349</u>	<u>\$ 87,835</u>	<u>\$ 1,015,042</u>	<u>\$ 1,689,226</u>
Plant additions from contributed capital	<u>\$ 156,718</u>	<u>\$ -</u>	<u>\$ 182,226</u>	<u>\$ 352,496</u>	<u>\$ 691,440</u>