Miller County, Georgia

Financial Statements

For the Fiscal Year Ended

June 30, 2013

Miller County, Georgia
For the Fiscal Year Ended June 30, 2013
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INDEPENDENT AUDITORS' REPORT

Honorable Chairperson and
Members of the Board of Commissioners of
Miller County, Georgia
Colquitt, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Miller County, Georgia as of and for the fiscal year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic 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 presentation and fair presentation of financial statements that are free from material misstatement, whether due to fraud of error.

Auditor's Responsibility

Our responsibility is to express opinions 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 evaluation 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 opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Miller County, Georgia as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedule – General Fund on page 39-40 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 the 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 inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express and opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express and opinion of provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Miller County's basic financial statements. The supplementary information, including the combining and individual fund statements and schedules and other information, including the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying combining and individual fund statements and schedules are the responsibility if management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in

accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying combining and individual fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The accompanying statistical information has not been subjected to the auditing procedures applied in the audit of the basis financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2013 on our consideration of Miller County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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 internal control over financial reporting or on compliance. That report is an integral part on an audit performed in accordance with *Government Auditing Standards* in considering Miller County's internal control over financial reporting and compliance.

Perry L. Henry, LLC

Perry L. Henry, LLC
Bainbridge, Georgia
December 18, 2013

Miller County, Georgia
Statement of Net Position
June 30, 2013

	Governmental Activities	Total	Total Component Units
ASSETS			
Cash on hand and in banks	$ 1,734,977	$ 1,734,977	$ 212,762
Taxes	115,743	115,743	-
Accounts	157,598	157,598	-
Due from other governments	106,553	106,553	23,773
Prepaid expenses	606,640	606,640	-
Restricted assets	7,913	7,913	950
Land and construction in progress	780,985	780,985	177,332
Other capital assets, net of depreciation	9,586,169	9,586,169	738,442
Total Assets	13,096,578	13,096,578	1,153,259
LIABILITIES			
Accounts payable	144,004	144,004	5,325
Bank overdraft - (Net)	7,864	7,864	-
Accrued liabilities	25,928	25,928	1,101
Due to other governments	2,707	2,707	8,256
Pension, net excess	5,075	5,075	-
Long-term liabilities:			
Portion due and payable within one year:			
Capital leases	164,006	164,006	-
Notes	140,215	140,215	130,500
Portion due and payable after one year:			
Capital leases	1,893,275	1,893,275	-
Notes	728,905	728,905	434,198
Accrued closure/postclosure costs	8,200	8,200	-
Compensated absences payable	76,068	76,068	23,472
Total Liabilities	3,196,247	3,196,247	602,852
NET POSITION			
Net investment in capital assets	8,090,753	8,090,753	351,076
Restricted for:			
Capital projects	182,785	182,785	-
Other	-	-	115,597
Unrestricted	1,626,793	1,626,793	83,734
Total Net Position	$ 9,900,331	$ 9,900,331	$ 550,407

The accompanying notes are an integral part of these financial statements.

Miller County, Georgia
Statement of Activities
For the Fiscal Year Ended June 30, 2013

Functions/Programs	Expenses	Program Revenues: Fees, Fines and Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Primary Government: Governmental Activities	Net (Expenses) Revenues and Changes in Net Position: Primary Government: Total	Net (Expenses) Revenues and Changes in Net Position: Component Units
Governmental:							
General Government	$ 712,102	$ 120,598	$ -	$ -	$ (591,504)	$ (591,504)	
Judicial	474,429	119,002	473,399	-	117,972	117,972	
Public Safety	2,721,586	847,272	62,741	149,371	(1,662,202)	(1,662,202)	
Public Works	1,570,906	15,535	-	263,977	(1,291,394)	(1,291,394)	
Health and Welfare	335,506	38,530	-	-	(296,976)	(296,976)	
Culture and Recreation	154,330	110	-	23,771	(130,449)	(130,449)	
Housing and Development	96,517	-	-	-	(96,517)	(96,517)	
Interest on long-term debt	114,135	-	-	-	(114,135)	(114,135)	
Total governmental activities	$ 6,179,511	$ 1,141,047	$ 536,140	$ 437,119	$ (4,065,205)	$ (4,065,205)	
Component units:							
Miller County Health Department	$ 372,054	$ 158,820	$ 220,740	$ -			$ 7,506
Miller County Development Authority	57,609	36,225	-	-			(21,384)
Total component units	$ 429,663	$ 195,045	$ 220,740	$ -			(13,878)

The accompanying notes are an integral part of these financial statements.

Miller County, Georgia
Statement of Activities
For the Fiscal Year Ended June 30, 2013

Functions/Programs	Expenses	Program Revenues: Fees, Fines and Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Total	Component Units
Changes in Net position:							
Net (expenses) revenue (Page 3)					(4,065,205)	(4,065,205)	(13,878)
General revenues:							
Taxes							
Property taxes, levied for general purposes					2,984,554	2,984,554	-
Sales taxes					560,628	560,628	-
Alcoholic beverages taxes					8,581	8,581	-
Business taxes					5,078	5,078	-
Penalties and interest on delinquent taxes					90,980	90,980	-
Insurance premium tax					184,679	184,679	-
Grants and private contributions not restricted to specific programs					54,320	54,320	-
Investment earnings					7,241	7,241	40
Miscellaneous					56,157	56,157	-
Special item - sale of capital assets					(7,622)	(7,622)	-
Total general revenues and special items					3,944,596	3,944,596	40
Change in net position					(120,609)	(120,609)	(13,838)
Net position - beginning					10,020,940	10,020,940	564,245
Net position - ending					$ 9,900,331	$ 9,900,331	$ 550,407

The accompanying notes are an integral part of these financial statements.

Miller County, Georgia
Balance Sheet
Governmental Funds
June 30, 2013

	General	CDBG DCA Capital Projects Fund	SPLOST Capital Projects Fund 2006	SPLOST Capital Projects Fund 2013-2019	Courthouse Construction Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash on hand and in banks	$ 1,185,358	$ -	$ 212,179	$ 107,962	$ 20,392	$ 209,084	$ 1,734,975
Receivables (net, where applicable, of allowances for uncollectible):							
Taxes, including interest, penalties & liens	113,036	-	-	85,755	-	2,707	201,498
Accounts	81,847	-	-	-	16,205	3,395	101,447
Due from other funds	80,715	-	-	-	-	-	80,715
Due from other governments	76,949	-	-	-	-	-	76,949
Restricted assets:							
Cash in bank	-	-	-	-	-	7,913	7,913
Total Assets	$ 1,537,905	$ -	$ 212,179	$ 193,717	$ 36,597	$ 223,099	$ 2,203,497
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts payable	$ 121,950	$ -	$ -	$ 15,256	$ -	$ 6,799	$ 144,005
Bank overdraft - (Net)	-	-	-	-	-	7,864	7,864
Accrued liabilities	25,928	-	-	-	-	-	25,928
Due to other governments	-		-	-	-	2,707	2,707
Deferred revenue	88,304	-	-	-	-	-	88,304
Due to other funds	-	-	29,394	13,394	36,500	1,427	80,715
Total Liabilities	236,182	-	29,394	28,650	36,500	18,797	349,523
Fund Balances							
Nonspendable:							
Restricted for:							
Capital projects	-	-	182,785	165,067	97	-	347,949
Legal Reference Materials	-	-	-	-	-	27,310	27,310
Public Safety	-	-	-	-	-	176,542	176,542
Public Works	-	-	-	-	-	7,913	7,913
Unassigned	1,301,723	-	-	-	-	(7,463)	1,294,260
Total Fund Balances	1,301,723	-	182,785	165,067	97	204,302	1,853,974
Total Liabilities and Fund Balances	$ 1,537,905	$ -	$ 212,179	$ 193,717	$ 36,597	$ 223,099	$ 2,203,497

The accompanying notes are an integral part of these financial statements.

Miller County, Georgia
Reconciliation of the Governmental Funds Balance Sheet to the Statements of Net Position
June 30, 2013

Total *fund* balances for governmental funds (Page 7)		$ 1,853,974
Total *net position* reported for governmental activities in the Statement of Net Position is different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:		
Land	780,985	
Infrastructure	9,541,799	
Buildings	7,444,806	
Intangible	70,754	
Machinery	4,804,492	
Total capital assets	22,642,836	
Accumulated depreciation	(12,275,682)	
Total assets - net	10,367,154	10,367,154
Some of the County's taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as deferred revenue in the funds.		88,307
Governmental funds recognize expenditures using the purchases method. However, the Statement of Activities uses the accrual method and, thus, only the amount is recognized as expense when it is consumed. The unconsumed portion is recorded as an asset.		606,640
Long-term liabilities, including capital leases payable and compensated absences, are not due and payable in the current period and therefore are not reported in the funds.		(3,010,669)
Pension net position is not a current financial resources and is not recognized at the fund financial reporting level, but is reported on the government-wide Statement of Net Position.		(5,075)
Total net position of governmental activities (Page 2)		$ 9,900,331

The accompanying notes are an integral part of these financial statements.

Miller County, Georgia
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended June 30, 2013

	General	CDBG DCA Capital Projects Fund	SPLOST Capital Projects Fund 2006	SPLOST Capital Projects Fund 2013-2019	Courthouse Construction Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
REVENUES							
Taxes	$ 3,537,805	$ -	$ 345,268	$ 267,675	$ -	$ 91,394	$ 4,242,142
Licenses & Permits	24,856	-	-	-	-	-	24,856
Intergovernmental	837,116	18,486	-	-	-	7,209	862,811
Charges for Services	343,769	-	-	-	119,000	91,411	554,180
Fines & Forfeitures	191,315	-	-	-	-	47,013	238,328
Investment Income	6,127	-	1,547	102	97	915	8,788
Contributions	1,335	-	-	-	-	-	1,335
Miscellaneous	96,842	-	-	-	-	33,702	130,544
Total Revenues	5,039,165	18,486	346,815	267,777	119,097	271,644	6,062,984
EXPENDITURES							
Current Operating							
General Government	644,191	-	-	-	-	5,290	649,481
Judicial	464,030	-	-	-	-	6,896	470,926
Public Safety	2,252,512	-	-	-	-	149,039	2,401,551
Public Works	841,827	-	-	-	-	-	841,827
Health and Welfare	214,918	-	-	-	-	-	214,918
Cultural & Recreation	45,640	-	-	-	-	93,935	139,575
Housing and Development	93,610	-	-	-	-	-	93,610
Intergovernmental	-	-	169,840	43,426	-	-	213,266
Capital Outlay					-		
General Government	7,184	18,486	-	13,123	-	-	38,793
Judicial	3,127	-	-	-	350,000	-	353,127
Public Safety	138,118	-	160,262	5,883	-	3,587	307,850
Public Works	239,356	-	124,550	5,480	-	-	369,386
Cultural and Recreation	-	-	-	17,050	-	550	17,600
Debt Service							
Principal	333,263	-	62,421	13,431	-	-	409,115
Interest	88,036	-	21,782	4,317	-	-	114,135
Total Expenditures	5,365,812	18,486	538,855	102,710	350,000	259,297	6,635,160
Excess (Deficiency) of Revenues Over Expenditures	(326,647)	-	(192,040)	165,067	(230,903)	12,347	(572,176)
OTHER FINANCING SOURCES (USES)							
Proceeds from Capital Leases	235,876	-	-	-	-	-	235,876
Proceeds from Debt Agreements	136,190	-	-	-	-	-	136,190
Transfers In	30,000	-	-	-	231,000	-	261,000
Transfers Out	(231,000)	-	-	-	-	(30,000)	(261,000)
Total Other Financing Sources (Uses)	171,066	-	-	-	231,000	(30,000)	372,066
SPECIAL ITEM							
Proceeds from sale of assets	138,991	-	-	-	-	-	138,991
Net Change in Fund Balances	(16,590)	-	(192,040)	165,067	97	(17,653)	(61,119)
Fund Balances - beginning of period	1,318,313	-	374,825	-	-	221,955	1,915,093
		-					
Fund Balances - end of period	$ 1,301,723	$ -	$ 182,785	$ 165,067	$ 97	$ 204,302	$ 1,853,974

The accompanying notes are an integral part of these financial statements.

Miller County, Georgia
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Net Activities
For the Fiscal Year Ended June 30, 2013

Net change in fund balances - total governmental funds (Page 7)	$ (61,119)
The change in net position reported for governmental activities in the Statement of Activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay of $991,290 exceeded depreciation of $869,009 in the current period.	122,281
In governmental funds, capital assets are not recorded in the fund. Thus, a disposal of an asset has no effect in the governmental fund, other than recording of the proceeds, if any, from the sale. However, the Statement of Activities recognizes a gain or loss related to the disposal of the asset. Thus, the change in net position differs from the change in fund balance by the net basis (cost less accumulated depreciation) of the capital assets sold/disposed.	(146,613)
Some capital additions were financed through debt agreements. In governmental funds, such debt arrangements are considered a source of financing, but in the Statement of Net Position, the debt obligation is reported as a liability.	(372,066)
Capital lease payments are reported as expenditures in the governmental funds, but reduces the liability in the Statement of Net Position.	409,115
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore are not required as expenditures in governmental funds:	
Pension assets	620
Governmental funds defer all tax revenues not collected within 60 days of year-end. However, the Statement of Activities uses the accrual method and, thus, the entire amount is recognized as revenue, regardless of the collection date.	8,345
Governmental funds recognize expenditures for certain items using the purchases method. However, the Statement of Activities uses the consumption method and, thus, only the amount of prepaid benefits consumed are recognized.	(77,295)
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available.	
Change in accrued compensated absences	(3,877)
Change in net position of governmental activities (Page 4)	$ (120,609)

The accompanying notes are an integral part of these financial statements.

Miller County, Georgia
Statement of Fiduciary Assets and Liabilities
Agency Funds
June 30, 2013

ASSETS		
Cash	$	208,275
Receivables		221,052
Total Assets	$	429,327
LIABILITIES		
Due to other agencies	$	429,218
Due to others		109
Total Liabilities	$	429,327

The accompanying notes are an integral part of these financial statements.

Miller County, Georgia
Statement of Net Position
Component Units
June 30, 2013

	Miller County Health Department	Miller County Development Authority	Totals
Assets			
Cash	$ 178,943	$ 33,819	$ 212,762
Restricted Assets	-	950	950
Due from DPH	23,773	-	23,773
Total current assets	202,716	34,769	237,485
Property, plant and equipment, net	-	915,774	915,774
Total assets	$ 202,716	$ 950,543	$ 1,153,259
Current liabilities:			
Short-term note payable	$ -	$ 118,000	$ 118,000
Current installments of long-term debt	-	12,500	12,500
Accounts payable, trade	5,325	-	5,325
Accrued liabilities	1,101	-	1,101
Due to DPH	8,256	-	8,256
Total current liabilities	14,682	130,500	145,182
Compensated absences	23,472	-	23,472
Long-term debt, excluding current installments	-	434,198	434,198
Total liabilities	38,154	564,698	602,852
Net position:			
Net investment in capital assets	-	351,076	351,076
Restricted for:			
Other	114,647	950	115,597
Unrestricted	49,915	33,819	83,734
Total net position	164,562	385,845	550,407
Total liabilities and net position	$ 202,716	$ 950,543	$ 1,153,259

The accompanying notes are an integral part of these financial statements.

Miller County, Georgia
Statement of Activities
Component Units
For the Fiscal Year Ended June 30, 2013

Activities:	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Miller County Health Department	Net (Expenses) Revenues and Changes in Net Position: Miller County Development Authority	Total
Component units:						
Miller County Health Department	$ 372,054	$ 158,820	$ 220,740	$ 7,506	$ -	$ 7,506
Miller County Development Authority	57,609	36,225	-	-	(21,384)	(21,384)
Total component units	$ 429,663	$ 195,045	$ 220,740	7,506	(21,384)	(13,878)
General Revenues:						
Investment				-	40	40
Total General Revenues				-	40	40
Change in Net Position				7,506	(21,344)	(13,838)
Net position - beginning				157,056	407,189	564,245
Net position - ending				$ 164,562	$ 385,845	$ 550,407

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Miller County, Georgia was incorporated under the provisions of the basic Charter Act of the Laws of 1823 of the State of Georgia. As required by generally accepted accounting principles, these financial statements present the County and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the County's operations and therefore, data from these units are combined with data of the primary government. Each discretely presented component unit, on the other hand, is reported in a separate column in the government-wide financial statements (see note below for description) to emphasize that it is legally separate from the government.

Discretely presented component units. The County has two discretely presented component units. These component units are reported in separate columns to emphasize that they are legally separate from the County.

The Miller County Health Department, a legally separate entity, provides health services to the County's citizens. The Board of Commissioners of Miller County, Georgia appoints a voting majority of the Board of Health in accordance with Georgia Laws O.C.G.A. 31-3-2. The County has the ability to impose its will on the Board of Health in accordance with Georgia Laws O.C.G.A. 31-3-14. Complete financial statements for the Health Department may be obtained at 250 W. Pine Street, Colquitt, GA 39837.

The Miller County Development Authority, a separate legal entity, was designed for the purpose of developing and promoting for the public good and welfare, trade, commerce, industry and employment opportunities within the County. The Authority operates under the authority of a nine-member body. Seven of the members are appointed by the County and two are City representatives. Complete financial statements for the Miller County Development Authority may be obtained at 1569 Phillipsburg Road, Colquitt, GA 39837.

The Miller County Hospital Authority is a public corporation. It was created by the Board of County Commissioners of Miller County, Georgia to operate, control, and manage all matters concerning the County's health care functions. The Board of Commissioners nominates the Board of Trustee members to the Authority and has guaranteed debt of the Authority. For these reasons, the Authority has been a component unit of Miller County, Georgia in the past. As of June 30, 2013 the County did not guarantee any debt of the Authority and no financial burden or benefit exists between the County and the Authority. Therefore, the Authority is no longer a component unit of the County.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Changes in Net Position) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. The *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to

meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

The County does not allocate indirect costs.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual. All other revenue items are considered to be measurable and available only when cash is received by the government.

The County reports the following major governmental funds:

General Fund – This is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

SPLOST Capital Projects Fund 2006 – This is a capital projects fund established to account for all Special Purpose Local Option Sales Tax collected and the outlays as specified by the referendum.

SPLOST Capital Projects Fund 2013-2019 – This is a capital projects fund established to account for all Special Purpose Local Option Sales Tax collected and the outlays as specified by the referendum.

CDBG DCA Capital Projects Fund – This is a capital projects fund established to account for all CDBG grant revenues and expenditures.

Courthouse Construction Capital Projects Fund – This is a capital projects fund established to account for the receipts and disbursements related to the courthouse construction project.

Additionally, the government reports the following fund types:

> *Agency Funds* – The County reports four agency funds: Clerk of Courts, Tax Commissioner, Probate/Magistrate Court, and Probation. These funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities).

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* included 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities, and Net Position or Equity

1. Deposits and Investments

Miller County, Georgia's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less.

The County has authorized its governing officials to maintain deposit investments with financial institutions. There were no legal or contractual violations in regard to these investments during the year.

Investments are stated at cost or amortized cost.

2. Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account inapplicable to governmental funds to indicate they are not available for appropriation and are not expendable, available financial resources.

All trade and property tax receivables are shown net of allowance for uncollectibles. Trade accounts receivable in excess of 120 days comprise the trade accounts receivable allowance for uncollectibles.

Property taxes attach as an enforceable lien on property as of January 1. Property taxes are levied as of the fifteenth day of October each year and are payable by December 20. After December 20, applicable property will be subject to liens, penalty and interest.

3. Inventories and Prepaid Items

Expendable supplies are recorded as expenditures at the time items are purchased. The County does not record inventories of supplies on the books.

Prepaid expenses of the County primarily consist of indigent care expenses in an agreement with the Miller County Hospital Authority by the assumption of a note in the amount of $892,508 at First State Bank. The balance was $570,013 as of fiscal year-end. In addition to the above mentioned prepaid expenses, the County had prepaid workers compensation insurance expenses totaling $36,627 that will be expensed in the subsequent year.

4. Restricted Assets

Miller County, Georgia's restricted assets are cash. They consist of the following accounts:

Account	Non-Major Fund Multi Grant
DFACS Escrow account	$ 6,612
Industrial Park account	1,301
Total	$ 7,913

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5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with a useful life of more than one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The County had maintained a record of historical costs of assets purchased, including infrastructure. These amounts were used for the transition to GASB 34. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

The standard capitalization thresholds for capitalizing assets for each major class of assets established by the Miller County Board of Commissioners are detailed below:

Class of Asset	Capitalization Threshold	Control Threshold
Land/Land Improvements	Capitalize All	All
Building/Building Improvements	$ 5,000	$ 500
Facilities and Other Improvements	5,000	500
Infrastructure	5,000	500
Equipment	5,000	500
Furniture	5,000	500
Vehicles, Boats, and Aircraft	5,000	500
Software (developed or purchased)	5,000	500
Library Books/Materials (collections)	Capitalize All	All
Works of Art/Historical Treasures	Capitalize All	All
Leasehold Improvements	5,000	500

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during construction is not capitalized on assets.

Capital assets are depreciated over their estimated useful lives unless they are inexhaustible. Inexhaustible assets, such as land improvements, are not depreciated.

Depreciation is reported in the government-wide Statement of Activities.

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lines:

Asset Class	Estimated Useful Lives
Buildings	60 years
Building Improvements	20 years
Infrastructure	30 years
Machinery and Equipment	10 years
Vehicles	10 years

6. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused paid time off benefits. All paid time off is accrued when incurred in the government-wide financial statements. Employees may accumulate a max of 360 hours.

7. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities column of the Statement of Net Position. Bond premiums and discounts, as well as insurance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

8. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

Fund Balance – Generally, fund balance represents the difference between the current assets and current liabilities. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based on primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- *Nonspendable* – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

- *Restricted* – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

- *Committed* – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of County Commissioners through the adoption of a resolution. The Board of County Commissioners also may modify or rescind the commitment.

- *Assigned* – Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the Board of County Commissioners has authorized the County's finance committee or the County's finance director to assign fund balances.

- *Unassigned* – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the General Fund.

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the County's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the County's policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

Net Position – Net position represents the difference between assets and liabilities. Net position – net investment in capital assets, consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the County has spent) for the acquisition, construction, or improvement of those assets. Net position is reported as restricted as described in the fund balance section above. All other net position is reported as unrestricted.

The County applies restricted resources first when an expense in incurred for purposes for which both restricted and unrestricted net position is available.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are not adopted on a basis consistent with generally accepted accounting principles for all governmental funds. The County's annual budget is prepared based on anticipated revenues and appropriated expenditures. Revenue anticipations, generally conservative, are designed to help insure fiscal responsibility and maintain a balanced budget. The budget is prepared by fund and department. The legal level of budgetary control is at the department level with the exception of the salaries and benefits line items. Transfers between departments require approval of County Commissioners.

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. During June, the County finance officer submits to the Board of Commissioners a proposed operating budget for the fiscal year commencing the following July 1st. The operating budget includes proposed expenditures and the means of financing them.

2. The Board of Commissioners holds a public meeting on the budget, giving notice thereof at least ten days in advance by publication in the official organ of Miller County.

3. The budget is then revised and adopted or amended by the Board of Commissioners at a regular or special called meeting before the fiscal year to which it applies. The budget was originally adopted on July 27, 2012.

4. The budget so adopted may be revised during the fiscal year only by formal action of the Board of Commissioners in a regular or special session meeting and no increase shall be made therein without provision also being made for financing the same. The budget was

amended several times throughout the fiscal year. The legal level of budgetary control is at the department level with the exception of the salaries and benefits line items.

5. Formal budgetary integration is employed as a management control device during the fiscal year for the General Fund.

6. Budgeted amounts are as originally adopted, or as amended by the Board of Commissioners. Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is employed by the County. There were no significant encumbrances as of year-end.

Section 1200.112 and 2300.106L of GASB Standards requires that material violations of finance-related and contractual provisions be disclosed. The County was in violation of the following State statute during the year ending June 30, 2013:

Law Section - O.C.G.A. 36-81-3 & 36-81-5

The County exceeded its budget at the "legal level of control" in the following department(s):

Department	Fund	Balance Over Budget
Clerk of Commissions	General	$ 686
EMA/Flood Plan Management	General	$ 5,497
Indigent Medical Care	General	$ 7,976
Senior Citizen Center	General	$ 763
Public Safety	Jail/Juvenile/Special Revenue Fund	$ 170

Georgia Statues (O.C.G.A. 36-81-5-(b) defines the "legal level of control", at a minimum, to be the department level.

The County failed to adopt a budget for the Confiscated Assets Special Revenue Fund.

NOTE 3 - DETAILED NOTES - PRIMARY GOVERNMENT

A. Deposits and Investments

The County's deposits at year-end were entirely covered by federal depository insurance or collateral held by the County's custodial banks in the County's name or held by a third party bank in the County's name. Statutes authorize the County to invest in obligations of this state or other states, obligations issued by the U.S. government, obligations fully insured or guaranteed by the U.S. government or by a government agency of the U.S., obligations of any corporation of the U.S. government, prime bankers acceptances, the Local Government Investment Pool established by state law, repurchase agreements and obligations of other political subdivisions of the State of Georgia.

Custodial Credit Risk – Deposits. This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. All the County's deposits are covered by a combination of federal depository insurance and securities pledged by financial institutions as

collateral to protect the deposits of the County as required under state law. Therefore, the County has no custodial credit risk for its deposits.

B. Receivables

Receivables as of year-end for the government's individual major funds and non-major funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General	SPLOST 2013 CPF	Courthouse Construction	Non-major Other Governmental	Total
Receivables:					
Taxes	$ 113,036	$ 85,755	$ -	$ 2,707	$ 201,498
Accounts	147,810	-	16,205	3,395	167,410
Intergovernmental	76,949	-	-	-	76,949
Gross receivables	337,795	85,755	16,205	6,102	445,857
Less: allowance for uncollectibles	(65,963)	-	-	-	(65,963)
Net total receivables	$ 271,832	$ 85,755	$ 16,205	$ 6,102	$ 379,894

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C. Capital Assets

Capital assets for the year ended June 30, 2013 are as follows:

Governmental activities:	Beginning Balance	Increases	Decreases	Ending Balances
Capital assets, not being depreciated:				
Land	$ 780,985	$ -	$ -	$ 780,985
Construction in Progress	500,405	-	(500,405)	-
Total capital assets, not being depreciated	1,281,390	-	(500,405)	780,985
Capital assets being depreciated:				
Buildings	6,619,169	-	-	6,619,169
Intangible	70,754	825,637	-	896,391
Machinery and Equipment	4,488,348	602,784	(286,640)	4,804,492
Infrastructure	9,478,524	63,275	-	9,541,799
Total capital assets being depreciated	20,656,795	1,491,696	(286,640)	21,861,851
Less accumulated depreciation:				
Buildings	(1,901,635)	(158,604)	-	(2,060,239)
Intangible	(48,274)	(7,075)	-	(55,349)
Machinery and Equipment	(2,312,035)	(378,936)	144,614	(2,546,357)
Infrastructure	(7,289,342)	(324,395)	-	(7,613,737)
Total accumulated depreciation	(11,551,286)	(869,010)	144,614	(12,275,682)
Total capital assets, being depreciated, net	9,105,509	622,686	(142,026)	9,586,169
Governmental activities capital assets, net	$ 10,386,899	$ 622,686	$ (642,431)	$ 10,367,154

Depreciation expense was charged to functions/programs of the primary government as follows:

General activities:	
General Government	$ 23,960
Public Safety	266,520
Public Works	524,306
Health and Welfare	40,601
Recreation	10,770
Housing and Development	2,853
Total depreciation expense-governmental activities	$ 869,010

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Total assets acquired through capital leases are as follows:

	Governmental Activities
Leased Assets:	
Buildings	$ 2,822,193
Equipment	978,268
Vehicles	103,689
Less: accumulated depreciation	(1,143,076)
Total	$ 2,761,074

D. Interfund Balances and Activities

Balances Due To/From Other Funds

Major Funds	Interfund Receivable (Due From)	Interfund Payable (Due to)
General Fund	$ 29,394	$ -
General Fund	1,018	
General Fund	409	-
General Fund	13,394	-
General Fund	36,500	-
Courthouse Construction	-	36,500
SPLOST CPF 2006	-	29,394
SPLOST CPF 2013-2019	-	13,394
Sub-total Major Funds	80,715	79,288
Non-Major Funds		
E-911 SRF	-	1,018
Recreation Special Tax Levy SRF	-	409
Sub-total Non-Major Funds	-	1,427
Totals	$ 80,715	$ 80,715

In a prior year, an advance of $50,000 was made to the SPLOST 2006 Capital Project Fund for building capital expenditures, in current year $20,606 has been paid back and $29,394 still needs to be reimbursed.

An advance of $17,050 was made to the SPLOST 2013-2019 Capital Project fund for the purchase of a tractor. In the current year payments of $3,656 have been paid back and $13,394 still needs to be reimbursed.

In a prior year, expenses for the Recreation Special Tax Levy Fund totaling $409 were paid from the General Fund and need to be reimbursed.

An advance of $36,500 was made to the Courthouse Construction fund to open a bank account and pay expenses on the Capital Improvement Project which still needs to be reimbursed.

E-911 funds in the amount of $1,018 were held in the General Fund as of year-end and need to be transferred back to the E-911 Fund.

Transfers to/from Other Funds

Transfers to/from funds at June 30, 2013 consisted of the following:

	Transfer In		
Transfer Out	**Courthouse Construction Capital Projects Fund**	**General Fund**	**Total**
Jail/Juvenile	$ -	$ 30,000	$ 30,000
General Fund	231,000	-	231,000
Totals	$ 231,000	$ 30,000	$ 261,000

Transfers between the General Fund and Courthouse Construction CPF were for construction improvements on the courthouse.

Transfers from the Jail/Juvenile Fund to the General Fund were for qualified expenditures budgeted and reported in the General Fund.

E. Long-Term Debt

Capital Leases

Miller County, Georgia has five (5) lease agreements as lessee for financing the acquisition of various equipment and real estate. The lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the inception date.

Debt service requirements on capital leases as of June 30, 2013 are as follows:

Fiscal Year	Total	Principal	Interest
2014	$ 243,407	$ 164,006	$ 79,401
2015	243,251	171,358	71,893
2016	447,330	386,407	60,923
2017	293,115	240,205	52,910
2018	299,704	255,305	44,399
2019	142,838	105,000	37,838
2020	143,506	110,000	33,506
2021	143,969	115,000	28,969
2022	144,225	120,000	24,225
2023	143,525	125,000	18,525
2024	142,588	130,000	12,588
2025	141,411	135,000	6,411
Total	$ 2,528,869	$ 2,057,281	$ 471,588

The following is a summary of capitalized lease obligations:

Purpose	Original Amount	Payment Amounts	Interest Rate	Payments	Minimum Lease Payments	Net Present Value
Regions Bank Lease purchase contract for construction of new jail.	$ 1,865,000	Variable	Variable	19	$ 1,711,269	$ 1,300,000
Bancorp South Equipment Financial Capital lease purchase contract for purchase of Cat. Motor Grader	235,876	1,974	2.16%	60	252,501	233,190
Caterpillar Financial Services Corp. Capital lease purchase contract for purchase of 140 M Motor Grader B9D02578	239,990	2,250	3.45%	60	203,246	189,871
Caterpillar Financial Services Corp. Capital lease purchase contract for purchase of 140 M Motor Grader B9D02623	139,088	1,105	3.45%	60	125,311	116,501
Caterpillar Financial Services Corp. Capital lease purchase contract for purchase of 140 M Motor Grader B9D02623	248,691	3,000	2.97%	60	236,542	217,719
Totals	$ 2,728,645				$ 2,528,869	$ 2,057,281

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Notes payable

Miller County, Georgia has four (4) long-term notes by resolution of the Board of Commissioners.

Debt service requirements on loans as of June 30, 2013 are as follows:

Fiscal Year	Total	Principal	Interest
2014	$ 172,853	$ 140,215	$ 32,638
2015	167,269	139,621	27,648
2016	163,602	141,121	22,481
2017	138,100	120,989	17,111
2018	79,987	66,900	13,087
2019	79,987	69,576	10,411
2020	79,987	72,359	7,628
2021	79,987	75,253	4,734
2022	44,808	43,086	1,722
Total	$ 1,006,580	$ 869,120	$ 137,460

The following is a summary of loans payable:

In order to purchase the Crooked Oak Golf Course in April 2007, the County became obligated to repay a note to Three Notch EMC in the amount of $59,167. The County is to make annual payments of $9,250 in March of each year until this debt is retired. The interest rate on this note is 0.00%. The repayment of this note will be funded from donations from the Ruth T. Jinks Foundation, Inc. The balance of this note as of June 30, 2013 was $12,917.

In December 31, 2009, the City and County entered into a long-term financing agreement to refinance golf course debt at an interest rate of 4%. The total initial amount of this debt is $585,150. The repayment of this note will be funded from donations from the Ruth T. Jinks Foundation, Inc. over the next ten years. The balance of this note as of June 30, 2013 was $150,000.

The County agreed to acquire debt of the hospital totaling $892,508 in lieu of paying indigent fees for the next twenty years. This note was refinanced and will be amortized over a period of 20 years at 4.0% interest. At June 30, 2013, the balance was $570,013.

In July 2007, the County entered into a loan agreement to purchase a 2007 Chevrolet Crew Cab at an interest rate of 5.62%. The original amount of this loan was $43,602 with 60 payments to be made at $837. The balance of this note as of June 30, 2013 was $0.

On May 5, 2009, the County entered into a loan agreement to purchase a 2007 Chevrolet Silverado at an interest rate of 4.55%. The original amount of this loan was $25,718 with 48 payments to be made at $588. The balance of this note as of June 30, 2013 was $0.

On June 20, 2013, the County entered into a loan agreement to purchase a 2013 Chevrolet 3500 HD Cab Coach Ambulance at an interest rate of 3.15%. The original amount of this loan was $136,190 with 48 payments to be made at $3,026. The balance of this note as of June 30, 2013 was $136,190.

Changes in long-term liabilities

During the year ended June 30, 2013, the following changes occurred in liabilities reported in the general long-term debt:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Compensated absences	$ 72,191	$ 64,339	$ (60,462)	$ 76,068	$ -
Capital leases	2,108,869	235,876	(287,464)	2,057,281	164,006
Post closure costs	8,200	-	-	8,200	-
Notes payable	854,581	136,190	(121,651)	869,120	140,215
Governmental activities long-term liabilities	$ 3,043,841	$ 436,405	$ (469,577)	$ 3,010,669	$ 304,221

The General Fund has been used to liquidate compensated absences.

NOTE 4 - SPECIAL ITEM – SALES OF CAPITAL ASSETS

During the fiscal year ended June 30, 2013, the County sold certain capital assets, which were transactions the County considers infrequent in occurrence. The County has reported these transactions as special items in the government-wide financial statements as required by GASB 34, paragraph 56. The transactions consisted of the disposition of a 140H Motor Grader, a JD 6405 Tractor and a 2006 Crown Victoria.

NOTE 5 - OTHER INFORMATION

A. Risk Management

Miller County, Georgia is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees, and natural disasters. The County has joined together with other counties in the state as a part of the ACCG Interlocal Risk Management agency, a public entity risk pool currently operating as a common risk management and insurance program for member local governments. As part of this risk pool, the County is obligated to pay all contributions and assessments as prescribed by the pool, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The County is also to allow the pool's agents and attorneys to represent the County in investigation, settlement discussions and all events of litigation arising out of any claim made against the County within the scope of loss protection furnished by the funds.

The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member government contract and in accordance with the worker's compensation law of Georgia. The funds are to pay all cost taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

Coverage is as follows:

COVERAGE DESCRIPTION – PROPERTY:	
Buildings and Contents (Blanket)	$8,244,981
Automobile Physical Damage	Per Application on file with IRMA

COVERAGE DESCRIPTION – CASUALTY:	Per Occurrence
Comprehensive General Liability and Law Enforcement Liability	$1,000,000
Automobile Liability	$1,000,000
Errors and Omissions (Public Officials) Liability	$1,000,000
Employee Benefits Liability	$1,000,000
Annual aggregate for Public Officials & Employees	$2,000,000
Pollution Liability	N/A

COVERAGE DESCRIPTION – CRIME:	
Money & Securities (Loss Inside Premises)	$ 150,000
Money & Securities (Loss Outside Premises)	$ 150,000
Blanket Employee Dishonesty & Faithful Performance (per employee)	$ 50,000
Statutory Bonds	$ Various
Forgery or Alteration	$ 150,000
Computer Theft and Funds Transfer Fraud	$ 150,000
Money Orders and Counterfeit Currency	$ 150,000
DEDUCTIBLE:	
All coverage's are subject to a per occurrence deductible of	$ 2,500
COVERAGE EXCEPTIONS:	None

COVERAGE SUBJECT TO A RETROACTIVE DATE: (unless stated otherwise in the Coverage Exceptions)	
Employee Benefits Liability	03/26/95

Chapter 85 of Title 36 of the Official Code of Georgia Annotated authorizes Georgia counties form interlocal risk management agencies. The ACCG Interlocal Risk Management Agency (IRMA) is a county interlocal risk management agency to function as an unincorporated nonprofit instrumentality of its member counties – IRMA establishes and administers one or more group self-insurance funds and a risk management service to prevent or lessen the incidence and severity of casualty and property losses occurring in the operation of municipal government. IRMA is to defend and protect in accordance with the member government contract and related coverage descriptions any member of IRMA against liability or loss.

Miller County, Georgia must participate at all times in at least one fund, which is established by IRMA. Other responsibilities of the County are as follows:

- To pay all contributions, assessments or other sums due to IRMA at such times and in such amounts as shall be established by IRMA.

- To select a person to serve as a Member representative.

- To allow IRMA and its agents reasonable access to all facilities of the County and all records including, but not limited to, financial records, which relate to the purposes of IRMA.

- To allow attorneys appointed by IRMA to represent the County in investigation, settlement discussions, and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the fund or funds established by IRMA.

- To assist and cooperate in the defense and settlement of claims against the County.

- To furnish full cooperation to IRMA's attorneys claims adjusters, service company and any agent, employee, officer or independent contractor of IRMA relating to the purposes of IRMA.

- To follow all loss reduction and prevention procedures established by IRMA.

- To furnish to IRMA such budget, operating, and underwriting information as may be requested.

- To report as promptly as possible, and in accordance with any Coverage Descriptions issued, all incidents which could result in IRMA or any fund established by IRMA being required to pay a claim for loss to County property or injuries to persons or property when such loss or injury is within the scope of the protection of a fund or funds in which the County participates.

Miller County, Georgia retains the first $2,500 of each risk of loss in the form of a deductible. The County files all claims with IRMA. IRMA bills the County for any risk of loss up to the $2,500 deductible.

The basis for estimating the liabilities for unpaid claims is "IBNR" established by an actuary.

Deductible: The County has not compiled a record of the claims paid up to the $2,500 deductible for the prior years. No provisions have been made in the financial statements for the year ended June 30, 2013 for any estimate of potential unpaid claims.

The County is a member of the Association of County Commissioners of Georgia Group Self-Insurance Worker's Compensation Fund for the purpose of providing employee benefits prescribed by Article 5 of the Official Code of Georgia. The liability of the fund to the employees of the employer (Miller County, Georgia) is specifically limited to such obligations as are imposed by applicable state laws against the employer for worker's compensation and/or employer's liability.

As part of this risk pool, the County is obligated to pay all contributions and assessments as prescribed by the pool's agents and attorneys, to follow loss reduction procedures established by the funds and to report as promptly as possible and in accordance with any coverage descriptions issued, all incidents which could result in the findings being required to pay any claims of loss. The County is also to allow the pool's agents and attorney to represent the County in investigation, settlement discussions, and all levels of litigation arising out of any claims made against the County within the scope of loss protection furnished by the funds.

The fund is to defend, in the name of and on behalf of the members, any suits or other proceedings which may at any time be instituted against them on account of injuries or death

within the preview of the Worker's Compensation Law of Georgia or on the basis of employer's liability, including suits or other proceedings alleging such injuries and demanding compensation therefore, although such suits, other proceedings, allegations or demands be wholly groundless, false or fraudulent. The Fund is to pay all costs taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, all expenses incurred for investigation, negotiation or defense.

B. Contingent Liabilities

Litigation and Unasserted Claims

There are no pending or threatened litigations against the County and additionally, there are no unasserted claims or assessments.

C. Joint Ventures

Miller County, in conjunction with cities and counties in the fourteen (14) county Southwest Georgia area, is a member of the Southwest Georgia Regional Commission (RC). Membership in a RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the RC in Georgia. Each county and municipality in the state is required by law to pay minimum annual dues to the RC. The County paid annual dues in the amount of $4,133 to the RC for the year ended June 30, 2013. The RC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of RC. Separate financial statements may be obtained from:

Southwest Georgia Regional Commission
P.O. Box 346, 30 West Broad Street
Camilla, Georgia 31730-0346

Miller County and the City of Colquitt participate in three joint ventures, the Colquitt-Miller County Volunteer Fire Department, the Colquitt-Miller County Recreation Board, and the Colquitt-Miller County Probation Department. The County and the City share equally in providing funds to supplement the costs of the operations of the volunteer fire department, the recreation board, and the probation department. All expenditures paid by the County have been recognized in the General Fund. Capital assets are recorded in the capital assets of the government acquiring the asset. No separate financial statements are issued for the joint ventures.

D. Related Organizations

The following if a list of related organizations for which Miller County appoints one or more of the Board of Directors:

Library Board
Board of Family and Children Services
Miller County Hospital Authority

These organizations are not financially accountable to Miller County since the County does not impose its will or have financial benefit or burden relationship with the organization.

E. Inter-local Cooperation Agreement for Joint Operation And Maintenance of the Jointly Owned Golf Course

The County and City have entered into an agreement to purchase the Crooked Oak Golf Course jointly in exchange for assuming the long-term debt owed to various lenders. A joint recreation board for operating the Crooked Oak Golf Course was formed consisting of two County commissioners, two City council members and two non-voting members consisting of the City Manager and golf course supervisor. The Board will meet a minimum of once per quarter with its meetings to be held in compliance with the Open Records Meeting Law. The Board shall have the authority to establish the rules, regulations and policies for the operation and maintenance of the golf course. The Board shall not have the authority to incur indebtedness other than normal operating expenses, without the approval of the governing authorities for the County and City. The County and City agree that the golf course will be operated as a department of the City and governed by the joint recreation board. The department supervisor and all employees of the golf course will be City employees with the same rights and benefits as other City employees and will be governed by the personnel policies of the City as to its employees and department supervisor.

The City will maintain separate accounting and financial records for the golf course which will be available for County inspection during normal business hours. The golf course supervisor is required to make monthly reports to both governing authorities.

In addition, the City and County have entered into a joint agreement with the Ruth T. Jinks Foundation, Incorporated for charitable contributions to be made by the Foundation to the City/County to pay the indebtedness on the golf course and pay the monthly operating deficiency, if any.

As of December 30, 2010 it was decided that the Jinks Foundation would no longer be providing funding of golf course shortfalls and that the county would fund 50 % of the shortfall with the city taking up the remainder.

One half of the capital assets and long-term debt of the golf course are reported on the City's and County's statements each as an undivided interest.

F. Employee Retirement Systems and Pension Plans

Plan description. The County contributes to the Association of County Commissioners of Georgia ("ACCG") Defined Benefit Plan, an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia. The plan provides for benefits upon retirement, death, disablement and termination of employment, if certain eligibility conditions are met. The specific benefit provisions of the County's plan were established by an adoption agreement executed by the County Board of Commissioners. The Georgia Constitution enables the governing authority of the County, the Board of Commissioners, to establish and amend from time-to-time the contribution rates for the County and its plan participants. The Plan is not included in the County's financial statement. A financial report is available by contacting:

GEBCorp
400 Galleria Parkway
Suite 1250
Atlanta, Georgia 30339

Funding Policy. There are two different contribution levels. The first is the County is required to contribute an amount equal to the recommended contributions each year at an actuarially determined rate. Section 47-20 of the Georgia Code sets forth the minimum funding standards

for state and local governmental pension plans. Administrative expenses are based on total covered compensation of active plan participants and are added to the state-required annual funding requirement. The second level is the Board's Recommended Contribution which has a goal of achieving a funding ratio of 125%.

These contributions are determined under the projected unit credit actuarial cost method. The annual recommended contribution is the contribution determined by using the greater of the amortization payments calculated by amortizing the unfunded liability on a level percent of pay or a level dollar basis. The period, and related method, for amortizing the initial unfunded actuarial accrued liability is 30 years from 1981 and current changes in the unfunded actuarial accrued liability over 15 years for actuarial gains and losses, 20 years for plan provisions and 30 years for actuarial assumptions and cost methods as a level percent of pay amount. These amortization periods, if applicable, are closed for this plan year. The current rate of contribution for the County is 7.6% of annual covered payroll. Annual covered payroll for fiscal year ending December 31, 2013 was projected to be $1,315,092.

Annual Pension Cost. The County's annual pension cost of $99,592 was determined as part of the January 1, 2013 actuarial valuation. The following summarizes the actuarial methods and assumptions used in the valuation:

Valuation Date:	January 1, 2013
Expected Employee Contributions	$0
Actuarial Cost Method:	Projected Unit Credit
Asset Valuation Method:	Smoothed market value with a 5-year smoothing period.
Amortization Method:	Level Percent of Pay (closed)
Remaining Amortization Period:	10
Required Contribution Rate of Active Plan Member	None
Actuarial Assumptions:	
- assumed rate of return on assets	7.75% per year
- expected future salary increases	4.0%-6.5% per year
- expected inflation	3.0% per year

The significant actuarial assumptions used to complete the actuarial accrued liability and the annual recommended contribution of the plan meet the Actuarial Standard of Practice No. 4, Measuring Pension Obligations, establishing generally accepted actuarial principles and practices.

Derivation of Annual Pension Cost:

Annual Required Contribution	$ 77,365
Interest on Net Pension Obligation	441
Amortization of Net Pension Obligation	(472)
Annual Pension Cost	77,334
Less: Actual Pension Contributions	(77,954)
Increase in Net Pension Obligation	(620)
Beginning Net Pension Obligation	5,695
Ending Net Pension Obligation	$ 5,075

Trend Information for the Plan

Fiscal Year Beginning	Annual Pension Cost (APC)	Actual County Contribution	Percentage of APC Contributed	Net Pension Obligation
December 31, 2012	$ 77,334	$ 77,954	101%	$ 5,075
December 31, 2011	66,579	62,906	94%	5,695
December 31, 2010	57,186	60,635	106%	2,022
December 31, 2009	63,802	42,032	66%	5,471
December 31, 2008	63,773	65,582	103%	(16,229)
December 31, 2007	65,546	67,610	103%	(14,490)
December 31, 2006	64,608	67,427	104%	(12,426)
December 31, 2005	63,175	67,894	107%	(9,607)
December 31, 2004	55,636	60,524	109%	(4,888)
December 31, 2003	53,489	53,489	100%	-
December 31, 2002	38,647	38,647	100%	-
December 31, 2001	24,171	24,171	100%	-
December 31, 2000	24,999	24,999	100%	-
December 31, 1999	25,003	25,003	100%	-
December 31, 1998	10,593	10,593	100%	-

Schedule of Funding Progress

Measurement Date	Actuarial Value of Assets (1)	Actuarial Accrued Liability (AAL) (2)	Funded Ratio (1) / (2) (3)	Unfunded AAL (UAAL) (2) - (1) (4)	Annual Covered Payroll (prior year) (5)	UAAL as a Percentage of Covered Payroll (4) / (5) (6)
12/31/12	$ 922,677	$ 1,225,228	75.3%	$ 302,551	$ 1,139,878	26.5%
12/31/11	881,707	1,156,516	76.2%	274,809	929,056	29.6%
12/31/10	850,332	1,110,176	76.6%	259,844	864,932	30.0%
12/31/09	811,459	1,077,143	75.3%	265,684	856,137	31.0%
12/31/08	775,300	1,001,833	77.4%	226,533	904,105	25.1%
12/31/07	771,693	904,826	85.3%	133,133	921,131	14.5%
12/31/06	677,940	805,631	84.2%	127,691	882,246	14.5%
12/31/05	574,478	761,401	75.5%	186,923	801,354	23.3%
12/31/04	493,507	665,533	74.2%	172,026	761,242	22.6%
12/31/03	421,422	597,263	70.6%	175,841	740,697	23.7%
12/31/02	332,405	462,016	71.9%	129,611	696,073	18.6%
12/31/01	323,184	367,242	88.0%	44,058	527,943	8.3%
12/31/00	314,121	334,519	93.9%	20,398	462,817	4.4%
12/31/99	290,696	297,088	97.8%	6,392	498,494	1.3%
12/31/98	257,508	231,134	111.4%	(26,374)	230,486	-11.4%

G. Closure and Post-closure Care Cost

State and federal laws and regulations require the County to place a final cover on its solid waste landfill and to perform certain maintenance and monitoring functions at the site for a period of five years. This 5-year period is an exception to the 30-year period for monitoring landfills granted to those sites which are not contaminating ground water and which cease to accept solid waste as of April 8, 1994. The County qualified for this exception. Although closure and post-closure care costs will be paid after the date that the landfill stopped accepting waste, the County reports a portion of these costs as an operating expense in this fiscal year, and the balance of the current estimated closure and post-closure costs are recorded as a liability in the government-wide financial statements. Estimates must be used and these estimates may change on account of a variety of factors including inflation or deflation, technology or applicable laws or regulations.

The current estimated closure and post-closure cost at June 30, 2013 is $8,200. No capacity remains to calculate the annual accrual due to the closure of the landfill.

H. 2006 Special Purpose Local Option Sales Tax Referendum

A one percent (1%) Special Purpose Local Option Sales Tax was approved by a Miller County referendum on September 19, 2006 for capital expenditures/outlay. The revenue to be raised from the SPLOST is estimated to be $3,600,000 over a six-year period beginning January 1, 2007.

The proceeds of the SPLOST shall be allocated exclusively for the following expenditures:

Project	County/City	Estimated Cost	Percentage
Road, Street, and Bridge Projects	County	$ 1,512,000	42%
Emergency Medical Services	County	360,000	10%
Sheriff's Department	County	360,000	10%
County Buildings	County	108,000	3%
Public Works Department	City	612,000	17%
Fire Department	City	351,000	10%
Police Department	City	297,000	8%
Totals		$ 3,600,000	100%

Refer to the Schedule of Special Purpose Local Option Sales Tax for listing of activities.

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2013-2019 Special Purpose Local Option Sales Tax Referendum

A one percent (1%) Special Purpose Local Option Sales Tax was approved by a Miller County referendum on September 26, 2011 for capital expenditures/outlay. The revenue to be raised from the SPLOST is estimated to be $3,600,000 over a six-year period beginning January 1, 2013.

The proceeds of the SPLOST shall be allocated exclusively for the following expenditures:

Project	County/City	Estimated Cost	Percentage
Road, Street, and Bridge Projects	County	$ 1,116,000	31%
Emergency Medical Services	County	360,000	10%
County Buildings	County	324,000	9%
Parks and Recreation	County	319,680	9%
Sheriff's Department	County	288,000	8%
E-911 Equipment	County	36,000	1%
Emergency Management Agency	County	36,000	1%
Public Works Department	City	504,000	14%
Fire Department	City	360,000	10%
Police Department	City	226,080	6%
City Buildings	City	30,240	1%
Totals		$ 3,600,000	100%

Refer to the Schedule of Special Purpose Local Option Sales Tax for listing of activities.

NOTE 6 – DEFICIT FUND BALANCE

For the fiscal year ended June 30, 2013 the Recreation Special Tax Levy fund had a deficit fund balance of $7,463. It is the County's intent to alleviate this deficit with future revenues.

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NOTE 8 - DISCRETELY PRESENTED COMPONENT UNIT – MILLER COUNTY HEALTH DEPARTMENT

Deposits and Investments

Total Cash and investments as of June 30, 2013, are summarized as follows:

As reported in the Statement of Net Position:

Cash and cash equivalents	$ 178,943
Cash deposited with financial institutions	$ 178,943

Interest rate risk. The Health Department does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Custodial credit risk – deposits. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties or municipalities. As of June 30, 2013, the Health Department did not have any balances exposed to custodial credit risk as uninsured and uncollateralized as defined by GASB pronouncements.

Prior Year Income

In accordance with prior year accounting policies the following revenues were received in the current fiscal year but are not available for use until the next fiscal year.

	Public Health
Fees	$ 67,751
Interest	188
	$ 67,939

Due To/From DPH

The Miller County Health Department has amounts receivable and payable to the Georgia Department of Public Health as of June 30, 2013 as follows:

	Due From	Due To	Net
Grant-In-Aid	$ 10,679	$ 8,256	$ 2,423
Administrative Claiming	13,094	-	13,094
	$ 23,773	$ 8,256	$ 15,517

Compensated Absences

Non-current liabilities on the Statement of Net Position are made up of compensated absences payable at June 30, 2013. All of the compensated absences are related to governmental activities. Changes in compensated absences for fiscal year 2013 are as follows:

Beginning Balance	Additions	Deletions	Ending Balance
$ 19,236	$ 4,236	$ -	$ 23,472

Fund Balances

The following is a summary of fund balance transactions for the fiscal year 2013:

	Unreserved	Assigned - Prior Year Income	Assigned - Board Designated	Total
July 1, 2012	$ 61,360	$ 68,224	$ 46,708	$ 176,292
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	12,027	-	-	12,027
Transfers In	-	67,939	-	67,939
Transfers Out	-	(68,224)	-	(68,224)
June 30, 2013	$ 73,387	$ 67,939	$ 46,708	$ 188,034

Retirement Plan

The employees of the Miller County Health Department are covered by the Employee's Retirement System of the State of Georgia. Total retirement contributions for the year ended June 30, 2013 were $27,644 based on qualifying salaries of $306,703. Ten year historical information may be obtained from the Employee's Retirement System of Georgia.

NOTE 9 - DISCRETELY PRESENTED COMPONENT UNIT – MILLER COUNTY DEVELOPMENT AUTHORITY

Deposit and Investments

At year-end, the Authority's carrying amount of deposits was $33,819 and the bank balance was $33,819. The entire bank balance of $33,819 was covered by federal depository insurance.

Capital Assets

Capital asset activity for the year ended June 30, 2013 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	$ 44,332	$ 118,000	$ -	$ 162,332
Construction in progress	-	28,001	-	28,001
Total capital assets not being depreciated	44,332	146,001	-	190,333
Capital assets being depreciated:				
Buildings	937,036	-	-	937,036
Total capital assets being depreciated	937,036	-	-	937,036
Less accumulated depreciation for:				
Buildings	(192,608)	(18,987)	-	(211,595)
Total accumulated depreciation	(192,608)	(18,987)	-	(211,595)
Total capital assets being depreciated, net	744,428	127,014	-	725,441
Governmental activities capital assets, net	$ 788,760	$ 273,015	$ -	$ 915,774

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General Government	$ 18,987
Total depreciation expense - governmental activities	$ 18,987

Note Payable – One Georgia Authority

Represents a note dated 1/18/2005 in the principal amount of $499,998 owed to the One Georgia Authority for the construction of a sound stage. The note bears an interest rate of 0% and is payable in 80 quarterly installments commencing on the Amortization Commencement date. As of June 30, 2013, $446,698 was owed on this note.

Short-Term Debt

The Authority entered into a short-term loan agreement with First State Bank of Blakely on June 7, 2013 in the original amount of $118,000 with an interest rate of 3.45% to help with the purchase of Lots 13 and 14 and the Industrial Park. The Authority is paying interest on this note with the principal coming due on June 7, 2014. At that time the Authority will have the option to renew the note with a 5% reduction in principal and payment of all interest due.

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2013, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Notes payable	$ 462,498	$ -	$ 15,800	$ 446,698	$ 12,500
Governmental activities:					
Long-term liabilities	$ 462,498	$ -	$ 15,800	$ 446,698	$ 12,500

Debt service requirements on this loan as of June 30, 2013 are as follows:

Fiscal Year	Total	Principal
2014	12,500	12,500
2015	18,750	18,750
2016	25,000	25,000
2017	25,000	25,000
2018	25,000	25,000
2019	25,000	25,000
2020	25,000	25,000
2021	25,000	25,000
2022	25,000	25,000
2023	25,000	25,000
2024	25,000	25,000
2025	25,000	25,000
2026	25,000	25,000
2027	25,000	25,000
2028	25,000	25,000
2029	25,000	25,000
2030	25,000	25,000
2031	25,000	25,000
2032	15,448	15,448
Total	$ 446,698	$ 446,698

REQUIRED SUPPLEMENTARY INFORMATION

Miller County, Georgia
Budgetary Comparison Schedule - General Fund
For the Fiscal Year Ended June 30, 2013

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis) (See Note A)	Variance with Final Budget- Positive (Negative)
REVENUES				
Taxes	$ 3,615,130	$ 3,615,130	$ 3,537,805	$ (77,325)
Licenses & Permits	19,500	19,500	24,856	5,356
Intergovernmental	540,700	476,179	773,063	296,884
Fines, Forfeitures & Penalties	180,100	180,100	191,315	11,215
Charges for Services	354,100	352,600	329,234	(23,366)
Investment Income	5,500	5,500	6,028	528
Miscellaneous	10,050	10,050	98,177	88,127
Total Revenues	4,725,080	4,659,059	4,960,478	301,419
EXPENDITURES				
General Government				
Legislative	37,141	44,028	40,771	3,257
Clerk of Commissioners	66,642	70,331	71,017	(686)
Contingency	150,000	45,101	-	45,101
Registrar	28,221	28,221	25,086	3,135
Elections	39,239	44,545	43,162	1,383
Financial Administration	79,012	85,273	83,404	1,869
Law/Legal	15,100	17,192	17,192	-
Tax Commissioner	113,411	118,411	115,693	2,718
Tax Assessor	152,180	153,539	149,053	4,486
Board of Equalization	2,275	2,435	1,417	1,018
General Govt. Buildings and Grounds	105,975	117,320	101,124	16,196
General Government	789,196	726,396	647,919	78,477
Judicial				
Clerk of Courts	137,175	138,218	130,117	8,101
Superior Court	29,450	29,800	24,126	5,674
State Court	54,056	54,116	48,881	5,235
Magistrate Court	59,672	59,672	55,631	4,041
Probate Court	69,291	69,291	68,428	863
Juvenile Court	107,251	107,614	104,921	2,693
Public Defender	30,577	30,577	30,388	189
Judicial	487,472	489,288	462,492	26,796
Public Safety				
Crime Control and Investigation	10,754	10,754	7,720	3,034
Sheriff	525,579	560,515	560,313	202
Jail	612,925	675,925	660,562	15,363
Detention Officer	81,904	83,347	82,937	410
Corrections	58,898	58,652	55,138	3,514
Fire	46,149	46,149	42,279	3,870
Emergency Management Services	660,110	666,222	665,793	429
Coroner/Medical Examiner	12,798	12,798	11,324	1,474
E-911	255,592	255,592	252,081	3,511
Animal Control	750	750	-	750
EMA/Flood Plan Management	20,155	20,155	25,652	(5,497)
Public Safety	2,285,614	2,390,859	2,363,799	27,060

Miller County, Georgia
Budgetary Comparison Schedule - General Fund
For the Fiscal Year Ended June 30, 2013

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis) (See Note A)	Variance with Final Budget- Positive (Negative)
Public Works				
Road Department	598,339	670,558	656,215	14,343
Dumpsites	145,438	174,438	174,155	283
Landfill - Closure/Post-Closure Cost	8,550	8,550	7,204	1,346
Inert Landfill	220	220	-	220
Public Works	752,547	853,766	837,574	16,192
Health and Welfare				
Health Services	32,831	33,691	33,690	1
Health Department	104,445	104,445	104,370	75
Indigent Medical Care	122,000	122,000	129,976	(7,976)
Welfare & Assistance	1,500	1,500	1,000	500
DFACS - Building and Plant	2,755	2,755	1,674	1,081
Senior Citizen Center	1,027	1,027	1,790	(763)
Health and Welfare	264,558	265,418	272,500	(7,082)
Culture and Recreation				
Recreation	641	641	540	101
Golf Course	45,000	45,000	45,000	-
Culture and Recreation	45,641	45,641	45,540	101
Housing and Development				
County Extension	43,888	43,888	41,301	2,587
Forest Resources	6,391	6,391	6,391	-
Building Inspection	44,673	43,315	41,570	1,745
Chamber of Commerce	5,000	5,000	5,000	-
Housing and Development	99,952	98,594	94,262	4,332
Debt Service				
Interest on TAN Note	100	100	-	100
Debt Service	100	100	-	100
Total Expenditures - All Departments	4,725,080	4,870,062	4,724,086	145,976
Net Excess	-	(211,003)	236,392	447,395
OTHER FINANCING SOURCES (USES)				
Proceeds from Capital Leases	-	-	-	-
Transfers In (Out)	-	-	(201,000)	(201,000)
Total Operating Transfers In (Out)	-	-	(201,000)	(201,000)
SPECIAL ITEMS				
Proceeds from sale of capital assets	-	-	300	300
Special Items	-	-	300	300
Net Excess after Transfers	$ -	$ (211,003)	$ 35,692	$ 246,695

Note A-Explanation of Differences between Revenues, Expenditures and Other Financing Sources (Uses) for Budgetary Funds on a Budgetary Basis and GAAP General Fund on a GAAP Basis

Financial Statements General Fund:	General Fund
Revenues	
Actual amounts (budgetary basis) "revenues" from the budgetary comparison schedule	$4,960,478
Adjustments:	
The County budgets revenues on the cash basis of accounting rather than the modified accrual basis of accounting	99
Reclassifications:	
Debt service payments on the golf course were made directly by the city. For GAAP purposes this was booked as intergovernmental revenues with the appropriate expenditure being offset. For budgetary purposes this is considered a wash since the county is reimbursed and no actual county funds are expended.	34,500
The county reports the expenditures of the COPS resource officer as an expenditure with the reimbursement reported as intergovernmental revenues for GAAP purposes. These transactions are considered a wash for budgetary purposes and not budgeted.	29,553
The county reports the purchase of pipe and dirt separately for GAAP purposes but nets the amounts for budgetary purposes.	14,535
Total revenues as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances	$5,039,165
Expenditures	
Actual amounts (budgetary basis) "expenditures" from the budgetary comparison schedules	$4,724,086
Adjustments:	
The County records expenditures on the cash basis of accounting for budgetary purposes.	52,381
The county financed some equipment using capital leases and other debt agreements. For GAAP purposes the net present value of these debt agreements were reported as capital expenditures. The county only budgets for the actual cash paid out.	372,066
The county sold a piece of equipment and paid off the outstanding debt. The county did not budget for this payoff or the sales proceeds. This transaction was considered a wash for budgetary purposes.	138,691
Debt service payments on the golf course were made directly by the city. For GAAP purposes this was booked as intergovernmental revenues with the appropriate expenditure being offset. For budgetary purposes this is considered a wash since the county is reimbursed and no actual county funds are expended.	34,500
The county reports the expenditures of the COPS resource officer as an expenditure with the reimbursement reported as intergovernmental revenues for GAAP purposes. These transactions are considered a wash for budgetary purposes and not budgeted.	29,553
The county reports the purchase of pipe and dirt separately for GAAP purposes but nets the amounts for budgetary purposes.	14,535
Total expenditures as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances	$5,365,812
Other financing sources	
Actual amounts (budgetary basis) "other financing sources and uses" from the budgetary comparison schedule	$ (200,700)
Adjustments:	
The county financed some equipment using capital leases and other debt agreements. For GAAP purposes the net present value of these debt agreements were reported as capital expenditures. The county only budgets for the actual cash paid out.	372,066
The county sold a piece of equipment and paid off the outstanding debt. The county did not budget for this payoff or the sales proceeds. This transaction was considered a wash for budgetary purposes.	138,691
Total other financing sources and uses as reported on the statement of revenues, expenditures and changes in fund balance - general fund.	$ 310,057

Miller County, Georgia
Budgetary Comparison
For the Fiscal Year Ended June 30, 2013

Note B to Required supplementary Information

Budget and Budgetary Accounting

Listed below is a summary of the procedures followed by the County in establishing the budgetary data reflected in the budgetary comparison schedule;

At least three months prior to year-end the County Finance Director and budget managers begin work on the proposed operating budget for the coming fiscal year;

Approximately thirty days prior to year-end, the proposed operating budget is submitted to the County Commissioners. The budget was adopted on July 27, 2012. The budget was amended several times throughout the fiscal year. The budget includes proposed expenditures and the means of financing them;

Public Hearings are conducted to obtain taxpayer comments;

The budget is legally enacted through passage of a resolution;

Budget managers are restricted to budgeted amounts by department;

The County adopts a General Fund budget that provides for most of the appropriations of the governmental activities of the County. The County adopts budgets for Special Revenue and Debt Service funds as required by Georgia law. These budgets are not adopted on a basis consistent with generally accepted accounting principles. Budgets for Capital Projects are prepared for the project life rather than for the current fiscal year. Project appropriations for these budgets do not lapse at the end of each fiscal year but rather at the conclusion of the project.

All appropriations (except Capital Project Funds' appropriations) lapse at year-end. There were no material purchase orders, contracts or other commitments which were encumbered.

Capital Projects Funds use project budgeting.

Fiduciary type funds are agency funds and budgets are not prepared for these funds.

The legal level of budgetary control is at the department level with the exception of the salaries and benefits line items. Transfers between departments require approval of County Commissioners.

Section 1200.112 and 2300.106L of GASB Standards requires that material violations of finance - related and contractual provisions be disclosed. The County was in violation of the following State statute during the year ending June 30, 2012:

Law Section - O.C.G.A. 36-81-3 & 36-81-5

The County exceeded its budget at the "legal level of control" in the following department(s):

Department	Fund	Balance Over Budget
Clerk of Commissions	General	$ 686
EMA/Flood Plan Management	General	$ 5,497
Indigent Medical Care	General	$ 7,976
Senior Citizen Center	General	$ 763
Public Safety	Jail/Juvenile/Special Revenue Fund	$ 170

The County failed to adopt a budget for the Confiscated Assets Special Revenue Fund.

Miller County, Georgia
Required Supplementary Information
June 30, 2013

Retirement Plan
GASB 27 Required Supplementary Information-Schedule of Funding Progress

Fiscal Year Ending	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Projected Unit Credit	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
	(a)	(b)	(b-a)	(a/b)	(c)	[(b-a)/c]
December 31, 2012	$ 922,677	$ 1,225,228	$ 302,551	75.3%	$ 1,139,878	26.5%
December 31, 2011	881,707	1,156,516	274,809	76.2%	929,056	29.6%
December 31, 2010	850,332	1,110,176	259,844	76.6%	864,932	30.0%
December 31, 2009	811,459	1,077,143	265,684	75.3%	856,137	31.0%
December 31, 2008	775,300	1,001,833	226,533	77.4%	904,105	25.1%
December 31, 2007	771,693	904,826	133,133	85.3%	921,131	14.5%
December 31, 2006	677,940	805,631	127,691	84.2%	882,246	14.5%
December 31, 2005	574,478	761,401	186,923	75.5%	801,354	23.3%
December 31, 2004	493,507	665,533	172,026	74.2%	761,242	22.6%
December 31, 2003	421,422	597,263	175,841	70.6%	740,697	23.7%
December 31, 2002	332,405	462,016	129,611	71.9%	696,073	18.6%
December 31, 2001	323,184	367,242	44,058	88.0%	527,943	8.3%
December 31, 2000	314,121	334,519	20,398	93.9%	462,817	4.4%
December 31, 1999	290,696	297,088	6,392	97.8%	498,484	1.3%
December 31, 1998	257,508	231,134	(26,374)	111.4%	230,486	-11.4%
December 31, 1997	227,837	229,341	1,504	99.3%	242,239	0.6%
December 31, 1996	189,066	223,266	34,200	84.7%	265,392	12.9%
December 31, 1995	138,276	212,969	74,693	64.9%	265,890	28.1%

Miller County, Georgia
Employee Retirement System
Required Supplementary Information
For the Fiscal Year Ended June 30, 2013

Notes to the Required Supplementary Information

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows:

Valuation date:	January 1, 2013
Expected Employee Contributions:	$0
Actuarial cost method:	Projected Unit Credit
Asset valuation method:	Smoothed Actuarial Value
Amortization method:	Level Percent of Pay (Closed)
Remaining amortization period*:	10 Years

The amortization period for this plan is closed.

Actuarial Assumptions Utilized:	
Assumed rate of return on assets:	7.75% per year
Expected future salary increases:	4.0% - 6.5% per year
Expected inflation:	3.0% per year
Cost-of-living adjustments:	None

* Represents the estimated amortization period for all unfunded liabilities combined into one amortization base.

SUPPLEMENTAL INFORMATION

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Miller County, Georgia

For the Fiscal Year Ended June 30, 2013

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

To account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Law Library – This fund provides for the operation and maintenance of the County's Law Library.

Emergency 911 – This fund is used to account for the fee collection and the operation of the Emergency 911 system within the County.

Drug Abuse – This fund is used to account for the drug abuse fees that are restricted for specific purposes.

Jail/Juvenile – This fund is used to account for the court fine collections that are restricted for specific purposes.

Multi-grant – This fund is used to account for grants not meeting the 2% materiality test and not used to finance General Fund operations.

Confiscated Assets – This fund is used to account for the government's share of monies that have been forfeited through the court system that are legally restricted for law enforcement purposes.

Library Special Tax Levy – This fund is used to account for the tax levy monies that are restricted for specific purposes.

Recreation Special Tax Levy – This fund is used to account for the tax levy monies that are restricted for specific purposes.

Miller County, Georgia
Non-Major - Special Revenue Funds
Combining Balance Sheet
June 30, 2013

	Law Library	E-911	Drug Abuse	Jail/Juvenile	Multi Grant Fund	Confiscated Assets	Recreation Special Tax Levy	Totals
Assets								
Cash in bank	$ 27,310	$ 74,137	$ 70,365	$ 26,542	$ 7,913	$ 9,294	$ 1,436	$ 216,997
Taxes receivable	-	-	-	-	-	-	2,707	2,707
Accounts receivable	-	-	627	2,768	-	-	-	3,395
Due from other funds	-	-	-	-	-	-	-	-
Total Assets	$ 27,310	$ 74,137	$ 70,992	$ 29,310	$ 7,913	$ 9,294	$ 4,143	$ 223,099
Liabilities & Fund Balances								
Liabilities								
Accounts payable	$ -	$ 3,700	$ 218	$ 2,255	$ -	$ -	$ 626	$ 6,799
Bank overdraft - (Net)	-	-	-	-	-	-	7,864	7,864
Due to other governments	-	-	-	-	-	-	2,707	2,707
Due to other funds	-	1,018	-	-	-	-	409	1,427
Total Liabilities	-	4,718	218	2,255	-	-	11,606	18,797
Fund Balances								
Restricted for:								
Materials	27,310	-	-	-	-	-	-	27,310
Public Safety	-	69,419	70,774	27,055	-	9,294	-	176,542
Public Works	-	-	-	-	7,913	-	-	7,913
Unassigned	-	-	-	-	-	-	(7,463)	(7,463)
Total Fund Balances	27,310	69,419	70,774	27,055	7,913	9,294	(7,463)	204,302
Total Liabilities and Fund Balance	$ 27,310	$ 74,137	$ 70,992	$ 29,310	$ 7,913	$ 9,294	$ 4,143	$ 223,099

Miller County, Georgia
Non-Major - Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2013

	Law Library	E-911	Drug Abuse	Jail/Juvenile	Multi Grant Fund	Confiscated Assets	Recreation Special Tax Levy	Totals
Revenues								
Fines	$ 5,039	$ -	$ 13,787	$ 28,187	$ -	$ -	$ -	$ 47,013
Charges for Services	-	91,411	-	-	-	-	-	91,411
Intergovernmental	-	7,209	-	-	-	-	-	7,209
Interest	28	53	676	70	8	-	80	915
Taxes	-	-	-	-	-	-	91,394	91,394
Miscellaneous	-	-	-	33,702	-	-	-	33,702
Total Revenues	5,067	98,673	14,463	61,959	8	-	91,474	271,644
Expenditures								
Current								
General Government	4,961	-	329	-	-	-		5,290
Judicial	-	-	199	6,697	-	-	-	6,896
Public Safety	-	85,370	9,797	52,220	-	1,652	-	149,039
Culture and Recreation							93,935	93,935
Capital Outlay								
Public Safety	-	937	-	2,650	-	-	-	3,587
Culture and Recreation	-	-	-	-	-	-	550	550
Total Expenditures	4,961	86,307	10,325	61,567	-	1,652	94,485	259,297
Excess (deficiency) of revenues over expenditures	106	12,366	4,138	392	8	(1,652)	(3,011)	12,347
Other Financing Sources								
Transfers out	-	-	-	(30,000)	-	-	-	(30,000)
Total other financing sources	-	-	-	(30,000)	-	-	-	(30,000)
Net Change in Fund Balance	106	12,366	4,138	(29,608)	8	(1,652)	(3,011)	(17,653)
Fund Balance-beginning of period	27,204	57,053	66,636	56,663	7,905	10,946	(4,452)	221,955
Fund Balance-end of period	$ 27,310	$ 69,419	$ 70,774	$ 27,055	$ 7,913	$ 9,294	$ (7,463)	$ 204,302

Miller County, Georgia
Law Library - Special Revenue Fund
Budgetary Comparison Schedule (Non GAAP)
For the Fiscal Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Fees from Court	$ 7,500	$ 7,500	$ 5,039	$ (2,461)
Miscellaneous	-	-	28	28
Total Revenues	7,500	7,500	5,067	(2,433)
Expenditures				
Books & Publications	7,500	7,500	4,961	2,539
Total Expenditures	7,500	7,500	4,961	2,539
Excess (Deficiency) of Revenues Over Expenditures	-	-	106	106
Fund Balance-Beginning of Period	27,204	27,204	27,204	-
Fund Balance-End of Period	$ 27,204	$ 27,204	$ 27,310	$ 106

Miller County, Georgia
E-911 - Special Revenue Fund
Budgetary Comparison Schedule (Non GAAP)
For the Fiscal Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Charges for Services	$ 73,750	$ 73,750	$ 91,411	$ 17,661
Miscellaneous	-	20,050	7,263	(12,787)
Total Revenues	73,750	93,800	98,673	4,874
Expenditures				
Public Safety	93,800	93,800	86,307	7,493
Total Expenditures	93,800	93,800	86,307	7,493
Excess (Deficiency) of Revenues Over Expenditures	(20,050)	-	12,366	12,367
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(20,050)	-	12,366	12,367
Fund Balance-Beginning of Period	57,053	57,053	57,053	-
Fund Balance-End of Period	$ 37,003	$ 57,053	$ 69,419	$ 12,366

Miller County, Georgia
Drug Abuse - Special Revenue Fund
Budgetary Comparison Schedule (Non GAAP)
For the Fiscal Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Fines	$ 12,000	$ 12,000	$ 13,787	$ 1,787
Miscellaneous	600	600	676	76
Total Revenues	12,600	12,600	14,463	1,863
Expenditures				
Public Safety	12,400	12,400	10,325	2,075
Total Expenditures	12,400	12,400	10,325	2,075
Excess (Deficiency) of Revenues Over Expenditures	200	200	4,138	3,938
Fund Balance-Beginning of Period	66,636	66,636	66,636	-
Fund Balance-End of Period	$ 66,836	$ 66,836	$ 70,774	$ 3,938

Miller County, Georgia
Jail/Juvenile - Special Revenue Fund
Budgetary Comparison Schedule (Non GAAP)
For the Fiscal Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Fines	$ 32,500	$ 32,500	$ 28,033	$ (4,467)
Miscellaneous	-	200	33,772	33,572
Total Revenues	32,500	32,700	61,805	29,105
Expenditures				
Judicial	8,000	8,000	6,697	1,303
Public Safety	24,700	54,700	54,870	(170)
Total Expenditures	32,700	62,700	61,567	1,133
Excess (Deficiency) of Revenues Over Expenditures	(200)	(30,000)	238	30,238
Other Financing Sources				
Operating Transfers In (out)	-	-	(30,000)	(30,000)
Total Other Financing Sources	-	-	(30,000)	(30,000)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(200)	(30,000)	(29,762)	238
Fund Balance-Beginning of Period	56,663	56,663	56,663	-
Fund Balance-End of Period	$ 56,463	$ 26,663	$ 26,901	$ 238

Miller County, Georgia
Multi Grants - Special Revenue Fund
Budgetary Comparison Schedule (Non GAAP)
For the Fiscal Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Miscellaneous	$ 2,590	$ 2,600	$ 8	$ (2,592)
Total Revenues	2,590	2,600	8	(2,592)
Expenditures				
Welfare	2,600	2,600	-	2,600
Total Expenditures	2,600	2,600	-	2,600
Excess (Deficiency) of Revenues Over Expenditures	(10)	-	8	8
Other Financing Sources				
Operating Transfers In	-	-	-	-
Total Other Financing Sources	-	-	-	-
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(10)	-	8	8
Fund Balance-Beginning of Period	7,905	7,905	7,905	-
Fund Balance-End of Period	$ 7,895	$ 7,905	$ 7,913	$ 8

Miller County, Georgia
Recreation Special Tax Levy - Special Revenue Fund
Budgetary Comparison Schedule (Non GAAP)
For the Fiscal Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Taxes	$ 90,000	$ 90,000	$ 91,394	$ 1,394
Interest	-	-	80	80
Total Revenues	90,000	90,000	91,474	1,474
Expenditures				
Culture & Recreation	90,000	94,027	93,935	92
Total Expenditures	90,000	94,027	93,935	92
Excess (Deficiency) of Revenues Over Expenditures	-	(4,027)	(2,461)	1,566
Fund Balance-Beginning of Period	(4,452)	(4,452)	(4,452)	-
Fund Balance-End of Period	$ (4,452)	$ (8,479)	$ (6,913)	$ 1,566

Miller County, Georgia
For the Fiscal Year Ended June 30, 2013

FIDUCIARY FUNDS

Miller County, Georgia
Agency Funds
Combining Statement of Changes in Fiduciary Assets and Liabilities
For the Fiscal Year Ended June 30, 2013

	Balance June 30, 2012	Additions	Deletions	Balance June 30, 2013
PROBATE/MAGISTRATE COURT				
Assets				
Cash	$ 621	$ 74,550	$ (74,703)	$ 468
Total Assets	$ 621	$ 74,550	$ (74,703)	$ 468
Liabilities				
Due to other funds & agencies	$ 462	$ 50,700	$ (50,803)	$ 359
Due to others	159	23,850	(23,900)	109
Total Liabilities	$ 621	$ 74,550	$ (74,703)	$ 468
CLERK OF THE COURTS				
Assets				
Cash	$ 50,993	$ 328,694	$ (320,505)	$ 59,182
Total Assets	$ 50,993	$ 328,694	$ (320,505)	$ 59,182
Liabilities				
Due to other funds and agencies	$ 50,993	$ 328,694	$ (320,505)	$ 59,182
Total Liabilities	$ 50,993	$ 328,694	$ (320,505)	$ 59,182
TAX COMMISSIONER				
Assets				
Cash	$ 106,590	$ 6,684,819	$ (6,671,088)	$ 120,321
Receivables	193,001	5,014,393	(4,986,342)	221,052
Total Assets	$ 299,591	$ 11,699,212	$ (11,657,430)	$ 341,373
Liabilities				
Due to other funds and agencies	$ 299,591	$ 11,699,212	$ (11,657,430)	$ 341,373
Total Liabilities	$ 299,591	$ 11,699,212	$ (11,657,430)	$ 341,373
TAX ASSESSOR				
Assets				
Cash	$ 590	$ 53,208	$ (50,892)	$ 2,906
Liabilities				
Due to other funds and agencies	$ 590	$ 53,208	$ (50,892)	$ 2,906
Total Liabilities	$ 590	$ 53,208	$ (50,892)	$ 2,906
PROBATION				
Assets				
Cash	$ 16,207	$ 221,439	$ (212,248)	$ 25,398
Total Cash	$ 16,207	$ 221,439	$ (212,248)	$ 25,398
Liabilities				
Due to other funds and agencies	$ 16,207	$ 221,439	$ (212,248)	$ 25,398
Total Liabilities	$ 16,207	$ 221,439	$ (212,248)	$ 25,398
TOTALS - ALL AGENCY FUNDS				
Assets				
Cash	$ 175,001	$ 7,362,710	$ (7,329,436)	$ 208,275
Receivables	193,001	5,014,393	(4,986,342)	221,052
Total Assets	$ 368,002	$ 12,377,103	$ (12,315,778)	$ 429,327
Liabilities				
Due to other funds and agencies	$ 367,843	$ 12,353,253	$ (12,291,878)	$ 429,218
Due to others	159	23,850	(23,900)	109
Total Liabilities	$ 368,002	$ 12,377,103	$ (12,315,778)	$ 429,327

STATE REPORTING REQUIREMENTS

Perry L. Henry, LLC

Certified Public Accountant and Consultants

Perry L. Henry, CPA, CGFM, CFS

Members
American Institue of Certified Pubilic Accountants
Georgia Society of Certified Public Accountants

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INDEPENDENT ACCOUNTANT'S REPORT

We have examined management's assertion included in the accompanying Annual Report of 9-1-1 Collections and Expenditures about Miller County, Georgia's compliance during the fiscal year ended June 30, 2013 with the requirement to expend 9-1-1 funds in compliance with the expenditure requirements of the Official Code of Georgia Annotated, Section 46-5-134. Management is responsible for Miller County, Georgia's compliance with this requirement. Our responsibility is to express an opinion on management's assertion about Miller County, Georgia's compliance based on our examination.

Our examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Miller County, Georgia's compliance with this requirement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Miller County, Georgia's compliance with the specified requirement.

In our opinion, management's assertion that Miller County, Georgia complied with the aforementioned requirement during the fiscal year ended June 30, 2013 is fairly stated, in all material respects.

This report is intended solely for the information and use of management and the Georgia Department of Audits and Accounts and is not intended to be and should not be used by anyone other than the specified parties.

Perry L. Henry, LLC

Perry L. Henry, LLC
Bainbridge, Georgia
December 18, 2013

Miller County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Fiscal Year Ended June 30, 2013

Line No.		O.C.G.A. Reference:		
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):			
	__X___ Special Revenue Fund _____ Enterprise Fund			
2	Monthly 9-1-1 charge billed to each exchange access facility subscriber:	46-5-134(a)(1)	$ 1.50	
3	Total revenue from exchange access facility subscribers:			$ 31,291
4	Does 9-1-1 system provide automatic number identification of a wireless telecommunications connection? (choose one)			
	__X___ Yes _____ No			
5	If the answer to Line 4 is "yes", indicate below which of the following apply (choose one)			
	_____ System provides location of base station or cell site	46-5-134(a)(2)(A)		
	__X___ System provides automatic location identification	46-5-134(a)(2)(B)		
6	If the answer to Line 4 is "yes", identify the monthly 9-1-1 charge billed to each wireless telecommunications connection subscriber:	46-5-134(a)(2)	$ 1.50	
7	Total revenue from wireless telecommunications connection subscribers:			$ 60,120
8	Total Line 3 plus Line 7 (should equal UCOA Revenue Source 34.2500)			$ 91,411
9	Additional revenue sources:			
9a	Federal (UCOA Revenue Source 33.1000) Identify each funding agency individually. Attach list, if necessary.	46-5-134(j)		
	_____			$ _____
	_____			$ _____
9b	State (UCOA Revenue Source 33.4000) Identify each funding agency individually. Attach list, if necessary.	46-5-134(j)		
	_____			$ _____
	_____			$ _____
9c	Local (UCOA Revenue Source 33.6000) Identify each unit of local government individually. Attach list, if necessary.	46-5-134(j)		
	Baker County, GA 1004004			$ 7,209
	_____			$ _____
9d	Private (UCOA Revenue Source 37.1000) Identify each private source individually. Attach list, if necessary.	46-5-134(j)		
	_____			$ _____
	_____			$ _____

Miller County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Fiscal Year Ended June 30, 2013

10	Investment Income (UCOA Revenue Source 36.1000 through 36.3000)		$ 53
11	Other revenue sources not included above. Identify each source individually. Transfers from other funds of the local government should be reported on Line 25 and not included here.		
	_____		$
	_____		$
	_____		$
	_____		$
	_____		$
	_____		$
	_____		$
	_____		$
12	Total Revenues (total of all amounts reported on Lines 8 through 11)		$ 98,673
	Expenditures (UCOA Activity 3800)		
13	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)	
	_____		$
	_____		$
	_____		$
14	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:		
14a	Lease costs	46-5-134(f)(1)	$ -
14b	Purchase costs	46-5-134(f)(1)	$
14c	Maintenance costs	46-5-134(f)(1)	$ 69,676
15	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(2)	$ 11,727
16	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system: Number of employees classified as: Full time _____ Part time _____		
16a	Salaries and wages	46-5-134(f)(3)	$
16b	Employee benefits	46-5-134(f)(3)	$
17	Cost of training of employees who work as dispatchers	46-5-134(f)(3)	$
18	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(4)	$ -
19a	Building used as a public safety answering point:		

Miller County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Fiscal Year Ended June 30, 2013

19a1	Lease costs	46-5-134(f)(5)	$
19a2	Purchase costs	46-5-134(f)(5)	$ -
19b	Has the local government completed its street addressing plan? (choose one)	46-5-134(f)(5)	$
	__X___ Yes _____ No		
20	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems:		
20a	Lease costs	46-5-134(f)(6)	$ 1,200
20b	Purchase costs	46-5-134(f)(6)	$ 937
20c	Maintenance costs	46-5-134(f)(6)	$
21	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(7)	$ -
22	Logging recorders used at a public safety answering point to record telephone and radio traffic:		
22a	Lease costs	46-5-134(f)(8)	$
22b	Purchase costs	46-5-134(f)(8)	$
22c	Maintenance costs	46-5-134(f)(8)	$
23	Other expenditures not included in Lines 13 through 22 above. Identify by object and purpose. Transfers to other funds of the local government should be reported on Line 26 and not included here.		
	Utilities & Telephone		$ 839
	Building Maintenance		$ -
	General Supplies & Materials		$ 1,928
			$
			$
			$
			$
24	Total Expenditures (total of all amounts reported on Lines 13 through 23 above)		$ 86,307
25	Transfers From Other Funds (identify by fund)		
			$
			$
26	Transfers To Other Funds (identify by fund)		
			$
			$

Miller County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Fiscal Year Ended June 30, 2013

27 Proceeds from Capital Lease (identify by asset class and, if equipment, purpose)

_____ $ _____

_____ $ _____

28 Net Change in Fund Balance (Line 12 - Line 24 + Line 25 - Line 26 + Line 27) $ 12,366

29 Fund Balance - Beginning of Year $ 57,053

30 Fund Balance - End of Year $ 69,419

31a Do amounts on Lines 12, 24, 28, 29, and 30 agree to amounts reported in the government's audited financial statements submitted to the Georgia Department of Audits and Accounts?

__X___ Yes _____ No

31b If the answer to Line 31a is "no", provide explanation (including amounts) to reconcile each line item specified in Line 31a above to government's audited financial statements. Reconciliation should be attached to this report.

Certification of Local Government Officials

I have reviewed the information presented in this report and certify that it is accurate and correct. I further certify that the 9-1-1 funds were expended in compliance with the expenditure requirements specified in the Official Code of Georgia Annotated (OCGA), Section 46-5-134. I understand that, in accordance with OCGA Section 46-5-134(m)(2), any local government which makes expenditures not in compliance with this Code section may be held liable for pro rata reimbursement to telephone and wireless telecommunications subscribers of amounts improperly expended. Further, the noncompliant local government shall be solely financially responsible for the reimbursement and for any costs associated with the reimbursement. Such reimbursement shall be accomplished by service providers abating the imposition of the 9-1-1 charges and 9-1-1 wireless enhanced charges until such abatement equals the total amount of the rebate.

Signature of Chief Elected Official _____ Date_12/18/2013_

Print Name of Chief Elected Official _____Kreg Freeman_____ Kreg Freeman

Title of Chief Elected Official ____Chairperson_____

Signature of Chief Financial Officer_____ Cindy Spears _____ Date_12/18/2013_

Print Name of Chief Financial Officer _____Cindy Spears_____

Miller County, Georgia
Schedule of Special Purpose
Local Option Sales Tax - SPLOST 2006
For the Fiscal Year Ended June 30, 2013

Project	Original Estimated Cost	Expenditure			Estimated Percentage of Completion
		Prior Year	Current Year	Total	
SPLOST 2006					
EMS Equipment	$ 360,000	$ 260,132	$ 103,154	$ 363,286	100.91%
Sheriff's Department Equipment	360,000	298,917	57,108	356,025	98.90%
Roads, Streets & Bridges	1,512,000	1,978,560	208,753	2,187,313	144.66%
County Buildings	108,000	309,313	-	309,313	286.40%
City Portion Per Contract					
Fire Department Equipment	351,000	344,567	47,313	391,880	111.65%
Colquitt Police Department Equipment	297,000	291,557	40,034	331,591	111.65%
Public Works Equipment	612,000	600,781	82,493	683,274	111.65%
Total	$ 3,600,000	$ 4,083,827	$ 538,855	$ 4,622,682	128.41%

Project	Original Estimated Revenues	Revenues			Estimated Percentage Collected
		Prior Year	Current Year	Total	
SPLOST 2006					
EMS Equipment	$ 360,000	$ 365,963	$ 34,527	$ 400,490	111.25%
Sheriff's Department Equipment	360,000	365,963	34,527	400,490	111.25%
Roads, Streets & Bridges	1,512,000	1,537,044	145,013	1,682,057	111.25%
County Buildings	108,000	109,789	10,358	120,147	111.25%
City Portion Per Contract					
Fire Department Equipment	351,000	356,814	33,663	390,477	111.25%
Colquitt Police Department Equipment	297,000	301,918	28,485	330,403	111.25%
Public Works Equipment	612,000	622,137	58,695	680,832	111.25%
Total	$ 3,600,000	$ 3,659,628	$ 345,268	$ 4,004,896	111.25%

Miller County, Georgia
Schedule of Special Purpose
Local Option Sales Tax - SPLOST 2013-2019
For the Fiscal Year Ended June 30, 2013

Project	Original Estimated Cost	Expenditure			Estimated Percentage of Completion
		Prior Year	Current Year	Total	
SPLOST 2013-2019					
EMS Equipment	$ 360,000	$ -	$ 2,350	$ 2,350	0.65%
E-911 Equipment	36,000	-	-	-	0.00%
Emergency Management Agency	36,000	-	-	-	0.00%
Sheriff's Department Equipment	288,000	-	3,533	3,533	1.23%
Roads, Streets & Bridges	1,116,000	-	23,227	23,227	2.08%
County Public Service Buildings	324,000	-	13,124	13,124	4.05%
Parks and Recreation	319,680	-	17,050	17,050	5.33%
City Portion Per Contract					
Fire Department Equipment	360,000	-	13,954	13,954	3.88%
Colquitt Police Department Equipment	226,080	-	8,763	8,763	3.88%
Public Works	504,000	-	19,536	19,536	3.88%
City Public Service Buildings	30,240	-	1,173	1,173	3.88%
Total	$ 3,600,000	$ -	$ 102,710	$ 102,710	2.85%

Project	Original Estimated Revenues	Revenues			Estimated Percentage Collected
		Prior Year	Current Year	Total	
SPLOST 2013-2019					
EMS Equipment	$ 360,000	$ -	26,768	$ 26,768	7.44%
E-911 Equipment	36,000	-	2,683	2,683	7.45%
Emergency Management Agency	36,000	-	2,683	2,683	7.45%
Sheriff's Department Equipment	288,000	-	21,416	21,416	7.44%
Roads, Streets & Bridges	1,116,000	-	82,967	82,967	7.43%
County Public Service Buildings	324,000	-	24,092	24,092	7.44%
Parks and Recreation	319,680	-	23,771	23,771	7.44%
City Portion Per Contract					
Fire Department Equipment	360,000	-	26,768	26,768	7.44%
Colquitt Police Department Equipment	226,080	-	16,808	16,808	7.43%
Public Works	504,000	-	37,471	37,471	7.43%
City Public Service Buildings	30,240	-	2,248	2,248	7.43%
Total	$ 3,600,000	$ -	$ 267,675	$ 267,675	7.44%

Miller County, Georgia
Community Development Block Grant Program
Source and Application of Funds Schedule

Grant # 10p-y-100-1-5253

June 30, 2013

Total Program Year 2012 funds allocated to recipient	$ 447,378	*
Less: Total Program Year 2012 funds drawn down by recipient	447,378	
Funds still available from Program Year 2012 Resources	$ -	
Total Program Year 2012 funds held at beginning of year	$ -	
Total Program Year 2012 funds drawn down and received by recipient	447,378	
Less: Funds applied and expended to Program Year 2012 costs	447,378	
TOTAL PROGRAM YEAR 2012 FUNDS HELD BY RECIPIENT	$ -	
Amount of Program Year funds allocated that were de-obligated	$ 4,335	*

Miller County, Georgia
Community Development Block Grant Program
Budget to Actual Funds Schedule

June 30, 2013

Grant # 10p-y-100-1-5253

Program Activity	Activity Number	Latest Approved Budget CDBG Funds	Current Period Expenditures	Prior Period Expenditures	Grand Total Expenditures to Date	Questioned Costs
Contingencies - Unprogrammed Funds	C-022-00	$ 37,875	$ -	$ -	$ -	$ -
Head Start Center	P-03M-02	381,447	13,509	401,478	414,987	-
Architecture - Child Care Centers	S-03M-02	5,300	1,885	3,415	5,300	-
Administration	A-21A-00	27,091	3,091	24,000	27,091	-
TOTAL		$ 451,713	$ 18,485	$ 428,893	$ 447,378	$ -

GOVERNMENTAL AUDITING STANDARDS REQUIREMENTS

Perry L. Henry, LLC

Certified Public Accountant and Consultant

Perry L. Henry, CPA, CGFM, CFS

Members

American Institue of Certified Pubilic Accountants

Georgia Society of Certified Public Accountants

726 East Shotwell Street, P.O. Box 1422 Bainbridge, GA 39818 * Phone 229-246-0550 * Fax 229-246-7908

Honorable Chairperson and Members of
the County Commission
Miller County, Georgia

We have audited, in accordance with audit 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, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Miller County, Georgia as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Miller County's basic financial statements, and have issued our report dated thereon December 18, 2013. Our report includes a reference to other auditors who audited the financial statements of the Miller County Health Department, as described in our report on Miller County's financial statements. This report includes our consideration of the results of the other auditor's testing on internal control over financial reporting and compliance and other matters that are reported on separately by those auditors. However, this report, insofar as it related to the results of the other auditors, is based solely on the reports of the other auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Miller County, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Miller County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Miller County, Georgia's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we and the other auditors did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We and the other auditors did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Responses as item *2007-1* that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Miller County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests and those of the other auditors disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, and which are described in the accompanying Schedule of Findings and Responses as items *2011-1 and 2012-1.*

Miller County's Response to Findings

Miller County, Georgia's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Responses. Miller County, Georgia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Perry L. Henry, LLC

Perry L. Henry, LLC
Bainbridge, Georgia
December 18, 2013

2007-1

Condition:

The County (Board of Commissioners and/or Elected Constitutional Officers) does not have adequate separation of duties in various functions of the County.

Criteria:

Internal control is a process designed to provide reasonable assurance about your objectives with regard to reliability of:

(1) financial reporting,
(2) effectiveness and efficiency of operations and
(3) compliance with applicable laws and regulations.

Cause:

There is an insufficient number of staff to properly segregate functions of all transaction cycles.

Effect:

The County (Board of Commissioners and/or Elected Constitutional Officers) will be exposed to increased risk that the financial statements will be materially misstated, whether by error or intentionally, and not be detected in a timely manner.

Recommendation:

The County (Board of Commissioners and/or Elected Constitutional Officers) should monitor the control environment and continue to strengthen controls where cost effective.

Management's Response:

Management (Board of Commissioners and/or Elected Constitutional Officers) agrees. A corrective action plan will be issued under a separate cover.

2011-1

Condition:

The County (Board of Commissioners and/or Elected Constitutional Officers) failed to adopt a budget for the Confiscated Assets Special Revenue Fund.

Cause:

The County (Board of Commissioners and/or Elected Constitutional Officers) did not adopt a budget for the Confiscated Assets Special Revenue Fund.

Effect:

The County (Board of Commissioners and/or Elected Constitutional Officers) is in violation of Law Section O.C.G.A. 36-81-5.

Recommendation:

The County (Board of Commissioners and/or Elected Constitutional Officers) should adopt a budget for these funds.

Management's Response:

Management (Board of Commissioners and/or Elected Constitutional Officers) concurs with the finding and will adopt a budget for all funds required by law.

2012-1

Condition:

The County (Board of Commissioners and/or Elected Constitutional Officers) was in violation of State budget statutes for the year ended June 30, 2013 because certain departmental expenditures exceeded their budget at the legal level of control. The Georgia Statutes define the legal level of control, at a minimum, to be at the departmental level. The departments and the budget analysis follow:

Department	Fund	Balance Over Budget
Clerk of Commissions	General	$ 686
EMA/Flood Plan Management	General	$ 5,497
Indigent Medical Care	General	$ 7,976
Senior Citizen Center	General	$ 763
Public Safety	Jail/Juvenile/Special Revenue Fund	$ 170

Criteria:

State budget statutes require departmental expenditures to not exceed their budget at the legal level of control.

Cause:

Expenditures exceeded the budget and were not amended enough to avoid excesses.

Effect:

The County (Board of Commissioners and/or Elected Constitutional Officers) was in violation of O.C.G.A. 36-81-3.

Recommendation:

Continue to emphasize management of expenditures and periodic comparison to the budget.

Management's Response:

Management (Board of Commissioners and/or Elected Constitutional Officers) agrees with finding and will periodically monitor budget and make amendments as necessary. A corrective action plan will be issued under a separate cover.

STATISTICAL SECTION

Miller County, Georgia
Government-Wide Revenues

	Program Revenues			General Revenues				
Fiscal Year	Charges for Services	Operating Grand and Contributions	Capital Grants and Contributions	Taxes	Grants and Contributions Not Restricted to Specific Programs	Unrestricted Investment Income	Miscellaneous	Total
2004	$ 723,827	$ 661,959	$ 189,222	$ 2,870,086	$ -	$ 8,085	$ 4,970	$ 4,458,149
2005	$ 672,672	$ 719,763	$ 29,393	$ 3,218,559	$ -	$ 15,626	$ 107,258	$ 4,763,271
2006	$ 496,837	$ 287,122	$ 519,149	$ 4,005,526	$ -	$ 18,527	$ 146,144	$ 5,473,305
2007	$ 967,471	$ 188,227	$ 914,316	$ 3,696,387	$ 6,200	$ 20,463	$ 6,157	$ 5,799,221
2008	$ 1,083,608	$ 249,186	$ 447,849	$ 4,139,967	$ 144,688	$ 24,700	$ 75,172	$ 6,165,170
2009	$ 1,179,672	$ 189,509	$ 957,371	$ 4,367,948	$ 210	$ 11,838	$ 77,455	$ 6,784,003
2010	$ 1,355,695	$ 206,106	$ 749,617	$ 4,035,291	$ 68,632	$ 5,888	$ 114,958	$ 6,536,187
2011	$ 1,444,803	$ 258,977	$ 522,299	$ 3,994,406	$ 49,083	$ 5,599	$ 67,678	$ 6,342,845
2012	$ 1,242,600	$ 161,505	$ 508,786	$ 3,825,010	$ 472,117	$ 8,823	$ 30,425	$ 6,249,266
2013	$ 1,141,047	$ 536,140	$ 437,119	$ 3,834,500	$ 54,320	$ 7,241	$ 48,535	$ 6,058,902

Miller County, Georgia
Government-Wide Expenditures by Function

Fiscal Year	General Government	Judicial	Public Safety	Public Works	Health and Welfare	Culture and Recreation	Housing and Development	Interest on Long-term Debt Total	Total
2004	$ 1,219,708	$ 373,394	$ 1,854,868	$ 845,545	$ 222,788	$ -	$ -	$ 54,366	$ 4,570,669
2005	$ 824,302	$ 494,897	$ 2,468,774	$ 918,509	$ 144,570	$ -	$ -	$ 111,170	$ 4,962,222
2006	$ 1,106,745	$ 488,254	$ 2,001,125	$ 998,660	$ 340,202	$ 69,935	$ -	$ 137,168	$ 5,142,089
2007	$ 608,594	$ 524,236	$ 2,253,111	$ 1,298,565	$ 326,153	$ 78,968	$ 105,887	$ 237,516	$ 5,433,030
2008	$ 675,103	$ 509,274	$ 2,492,952	$ 1,434,100	$ 340,593	$ 164,056	$ 85,377	$ 222,990	$ 5,924,445
2009	$ 668,603	$ 496,273	$ 2,615,257	$ 1,484,273	$ 377,399	$ 96,064	$ 65,674	$ 127,004	$ 5,930,547
2010	$ 587,686	$ 484,063	$ 2,594,685	$ 1,518,609	$ 403,475	$ 79,327	$ 65,399	$ 98,266	$ 5,831,510
2011	$ 677,734	$ 459,572	$ 2,602,726	$ 1,510,261	$ 317,434	$ 244,134	$ 86,366	$ 114,166	$ 6,012,393
2012	$ 618,295	$ 489,291	$ 2,610,433	$ 1,583,520	$ 303,751	$ 167,257	$ 95,787	$ 63,371	$ 5,931,705
2013	$ 712,102	$ 474,429	$ 2,721,586	$ 1,570,906	$ 335,506	$ 154,330	$ 96,517	$ 114,135	$ 6,179,511

Miller County, Georgia
Schedule of Revenues by Source and Expenditures by Function - General Fund
For the Last Ten Fiscal Years

	Fiscal Year Ended 6/30/2013	Fiscal Year Ended 6/30/2012	Fiscal Year Ended 6/30/2011	Fiscal Year Ended 6/30/2010	Fiscal Year Ended 6/30/2009	Fiscal Year Ended 6/30/2008	Fiscal Year Ended 6/30/2007	Fiscal Year Ended 6/30/2006	Fiscal Year Ended 6/30/2005	Fiscal Year Ended 6/30/2004	Fiscal Year Ended 6/30/2003
General Fund Revenues:											
Taxes	$ 3,537,805	$ 3,437,017	$ 3,563,215	$ 3,796,641	$ 4,100,016	$ 3,885,810	$ 3,463,279	$ 3,349,205	$ 2,642,970	$ 2,744,477	$ 2,191,554
Fines and Forfeitures	191,315	163,830	241,537	254,823	252,018	219,914	216,495	170,919	254,801	275,957	209,589
Intergovernmental	837,116	549,871	873,363	994,789	633,785	672,314	988,924	859,752	341,719	784,922	1,240,612
Other	472,929	660,725	582,384	521,845	532,426	494,063	479,336	407,290	2,264,289	528,904	536,384
Total Revenues	5,039,165	4,811,443	5,260,499	5,568,098	5,518,245	5,272,101	5,148,034	4,787,166	5,503,779	4,334,260	4,178,139
Expenditures:											
General Government	651,375	593,144	627,473	582,555	617,480	675,755	657,138	1,096,476	865,535	835,303	520,055
Public Safety	2,390,630	2,212,164	2,269,308	2,280,715	2,207,614	2,241,461	2,182,615	2,339,576	2,932,366	2,204,317	2,091,955
Highways & Streets	1,081,183	1,021,264	818,080	914,112	817,434	802,651	1,293,246	1,179,766	559,576	827,461	465,251
Public Health & Welfare	214,918	162,967	188,612	280,081	308,149	276,557	455,655	151,702	179,272	270,836	385,935
Other	1,027,706	1,132,571	945,698	1,008,657	983,083	1,100,225	677,106	688,262	600,660	658,216	968,576
Total Expenditures	5,365,812	5,122,110	4,849,171	5,066,120	4,933,760	5,096,649	5,265,760	5,455,782	5,137,409	4,796,133	4,431,772
Net Change in Fund Balance	$ (326,647)	$ (310,667)	$ 411,328	$ 501,978	$ 584,485	$ 175,452	$ (117,726)	$ (668,616)	$ 366,370	$ (461,873)	$ (253,633)

MILLER COUNTY, GEORGIA
List of Elected and Appointed Officials
June 30, 2013

Board of Commissioners

Kreg Freeman, Chairman
Allen Worsley, Vice Chairman
Frankie Phillips
Jerry Bush
G. C. "Clyde" Jinks, Jr.

County Clerk	Deborah Pearce
Finance Director	Cindy Spears
County Attorney	William H. Mills
Tax Commissioner	Jennifer Williams
Clerk of Superior Court	Gail Johnson
Probate and Magistrate Judge	Brenda McNease
Sheriff	Buddy Glass / Shane Rathel
Coroner	Danny Sheffield