Miller County, Georgia

Financial Statements

For the Fiscal Year Ended

June 30, 2014

Miller County, Georgia
For the Fiscal Year Ended June 30, 2014
Table of Contents

FINANCIAL SECTION	Page
Independent Auditor's Report	1
Basic Financial Statements	
Statement of Net Position	2
Statement of Activities	3-4
Balance Sheet - Governmental Funds	5
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	6
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	7
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Net Activities	8
Statement of Fiduciary Assets and Liabilities	9
Statement of Net Position - Component Units	10
Statement of Activities - Component Units	11
Notes to the Financial Statements	12-39
Required Supplementary Information:	
Major Funds: Budgetary Comparison Schedule - General Fund	40-41
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	42
Note B - to Required Supplementary Information - Budget and Budgetary Accounting	43
GASB 27 Required Supplementary Information - Schedule of Funding Progress	44
Notes to Required Supplementary Information - Employee Retirement System	45
Supplemental Information	
Combining and Individual Fund Statements and Schedules: **Governmental Funds:**	
Non-major Governmental Funds: Non-major - Special Revenue Funds - Combining Balance Sheet	46

Miller County, Georgia
For the Fiscal Year Ended June 30, 2014
Table of Contents

Non-major Special Revenue Funds - Combining Statement of Revenues, Expenditures and Changes in Fund Balance 47

Law Library - Special Revenue Fund - Budgetary Comparison Schedule (Non-GAAP) 48

E-911 - Special Revenue Fund - Budgetary Comparison Schedule (Non-GAAP) 49

Drug Abuse - Special Revenue Fund - Budgetary Comparison Schedule (Non-GAAP) 50

Jail/Juvenile - Special Revenue Fund - Budgetary Comparison Schedule (Non-GAAP) 51

Multi Grants - Special Revenue Fund - Budgetary Comparison Schedule (Non-GAAP) 52

Recreation Special Tax Levy - Special Revenue Fund - Budgetary Comparison Schedule (Non-GAAP) 53

Agency Funds: 54

STATE REPORTING REQUIREMENTS

Annual Report of 9-1-1 Collections and Expenditures 55-57

Schedule of Special Purpose Local Option Sales Tax-2006 58

Schedule of Special Purpose Local Option Sales Tax-2013-2019 59

GOVERNMENTAL AUDITING STANDARDS REQUIREMENTS

Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 60

Schedule of Findings and Responses 61-63

STATISTICAL DATA

Government-wide information:
- Government-Wide Revenues 64
- Government-Wide Expenditures - by Function 65

Fund information:
- Schedule of Revenues by Source and Expenditures by Function - General Fund 66

Principal County Officials 67

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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, 2014, 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 did not audit the financial statements of the Miller County Health Department, which represent 1.4 percent, 1.5 percent, and 5.9 percent, respectively, of the assets, net position, and revenues of Miller County, Georgia. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Miller County Health Department, is based solely on the report of the other auditors. 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, based on our audit and the report of other auditors, 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, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economical or historical context. Our opinion on the basic financial statements is not affected by this missing information.

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 January 9, 2015 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
January 9, 2015

Miller County, Georgia
Statement of Net Position
June 30, 2014

	Governmental Activities	Total	Total Component Units
ASSETS			
Cash on hand and in banks	$ 1,465,653	$ 1,465,653	$ 224,933
Receivables (net, where applicable, of allowances for uncollectible):			
Taxes	221,120	221,120	-
Accounts	142,899	142,899	-
Due from other governments	64,569	64,569	29,496
Prepaid expenses	441,310	441,310	-
Restricted assets	-	-	950
Land and construction in progress	780,985	780,985	177,332
Other capital assets, net of depreciation	9,379,404	9,379,404	616,373
Total Assets	12,495,940	12,495,940	1,049,084
LIABILITIES			
Accounts payable	111,741	111,741	14,001
Bank overdraft - (Net)	2,978	2,978	-
Accrued liabilities	107,014	107,014	2,257
Due to other governments	2,707	2,707	11,069
Pension, net excess	5,047	5,047	-
Long-term liabilities:			
Portion due and payable within one year:			
Capital leases	171,371	171,371	-
Notes	139,311	139,311	18,750
Portion due and payable after one year:			
Capital leases	1,721,363	1,721,363	-
Notes	537,041	537,041	415,448
Accrued closure/postclosure costs	8,200	8,200	-
Compensated absences payable	82,690	82,690	20,340
Total Liabilities	2,889,463	2,889,463	481,865
NET POSITION			
Net investment in capital assets	7,591,303	7,591,303	359,507
Restricted for:			
Other	-	-	113,826
Unrestricted	2,015,174	2,015,174	93,886
Total Net Position	$ 9,606,477	$ 9,606,477	$ 567,219

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

Miller County, Georgia
Statement of Activities
For the Fiscal Year Ended June 30, 2014

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	Component Units
Governmental:							
General Government	$ 882,415	$ 134,351	$ -	$ -	$ (748,064)	$ (748,064)	
Judicial	509,312	-	438,460	-	(70,852)	(70,852)	
Public Safety	2,768,310	939,169	46,869	153,380	(1,628,892)	(1,628,892)	
Public Works	1,412,629	15,795	405	226,214	(1,170,215)	(1,170,215)	
Health and Welfare	336,656	31,600	-	-	(305,056)	(305,056)	
Culture and Recreation	172,708	320	-	45,378	(127,010)	(127,010)	
Housing and Development	95,627	-	54	-	(95,573)	(95,573)	
Interest on long-term debt	88,449	-	-	-	(88,449)	(88,449)	
Total governmental activities	$ 6,266,106	$ 1,121,235	$ 485,788	$ 424,972	$ (4,234,111)	$ (4,234,111)	
Component units:							
Miller County Health Department	$ 344,430	$ 151,870	$ 230,227	$ -			$ 37,667
Miller County Development Authority	67,213	40,628	388	-			(26,197)
Total component units	$ 411,643	$ 192,498	$ 230,615	$ -			11,470

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

Miller County, Georgia
Statement of Activities
For the Fiscal Year Ended June 30, 2014

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)					(4,234,111)	(4,234,111)	11,470
General revenues:							
Taxes							
Property taxes, levied for general purposes					3,054,684	3,054,684	-
Sales taxes					425,975	425,975	-
Alcoholic beverages taxes					7,624	7,624	-
Business taxes					14,888	14,888	-
Penalties and interest on delinquent taxes					59,397	59,397	-
Insurance premium tax					191,944	191,944	-
Grants and private contributions not restricted to specific programs					59,250	59,250	-
Investment earnings					5,738	5,738	14
Miscellaneous					102,199	102,199	-
Special item - sale of capital assets					18,558	18,558	5,328
Total general revenues and special items					3,940,257	3,940,257	5,342
Change in net position					(293,854)	(293,854)	16,812
Net position - beginning					9,900,331	9,900,331	550,407
Net position - ending					$ 9,606,477	$ 9,606,477	$ 567,219

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

Miller County, Georgia
Balance Sheet
Governmental Funds
June 30, 2014

	General	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	$ 1,073,367	$ -	$ 206,103	$ -	$ 186,186	$ 1,465,656
Receivables (net, where applicable, of allowances for uncollectible):			.			
Taxes, including interest, penalties & liens	129,064	-	88,056	-	3,993	221,113
Accounts	119,641	-	-	-	1,260	120,901
Due from other funds	3,830	-	11	-	79,929	83,770
Due from other governments	86,568	-	-	-	-	86,568
Total Assets	$ 1,412,470	$ -	$ 294,170	$ -	$ 271,368	$ 1,978,008
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES						
Liabilities						
Accounts payable	$ 108,373	$ -	$ 2,134	$ -	$ 8,118	$ 118,625
Bank overdraft - (Net)	-	-	-	-	2,978	2,978
Accrued liabilities	97,660	-	-	-	2,472	100,132
Due to other governments	-	-	-	-	2,707	2,707
Due to other funds	79,940	-	-	-	3,830	83,770
Total Liabilities	285,973	-	2,134	-	20,105	308,212
Deferred Inflows of Resources						
Unavailable Revenues-Property Taxes	69,674	-	-	-	-	69,674
Total Deferred Inflows of Resources	69,674	-	-	-	-	69,674
Fund Balances						
Restricted for:						
Capital projects	-	-	292,036	-	-	292,036
Legal Reference Materials	-	-	-	-	26,639	26,639
Public Safety	-	-	-	-	233,641	233,641
Unassigned	1,056,823	-	-	-	(9,017)	1,047,806
Total Fund Balances	1,056,823	-	292,036	-	251,263	1,600,122
Total Liabilities, deferred inflows of resources and fund balances	$ 1,412,470	$ -	$ 294,170	$ -	$ 271,368	$ 1,978,008

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, 2014

Total *fund* balances for governmental funds (Page 7)		$ 1,600,122
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	10,077,941	
Buildings	7,488,747	
Intangible	70,754	
Machinery	4,927,370	
Total capital assets	23,345,797	
Accumulated depreciation	(13,185,408)	
Total assets - net	10,160,389	10,160,389
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.		69,679
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.		441,310
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.		(2,659,976)
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.		(5,047)
Total net position of governmental activities (Page 2)		$ 9,606,477

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, 2014

	General	SPLOST Capital Projects Fund 2006	SPLOST Capital Projects Fund 2013-2019	Courthouse Construction Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	$ 3,568,985	$ -	$ 510,487	$ -	$ 96,523	$ 4,175,995
Licenses & Permits	27,486	-	-	-	-	27,486
Intergovernmental	750,605	-	-	-	24,808	775,413
Charges for Services	496,279	-	-	-	94,252	590,531
Fines & Forfeitures	196,712	-	-	-	34,041	230,753
Investment Income	5,035	117	-	42	662	5,856
Miscellaneous	125,500	-	-	-	27,789	153,289
Total Revenues	5,170,602	117	510,487	42	278,075	5,959,323
EXPENDITURES						
Current Operating						
General Government	662,615	-	-	-	6,352	668,967
Judicial	487,274	-	-	-	1,852	489,126
Public Safety	2,045,204	-	-	-	374,150	2,419,354
Public Works	841,586	-	-	-	-	841,586
Health and Welfare	156,829	-	-	-	1,302	158,131
Cultural & Recreation	53,290	-	-	-	93,455	146,745
Housing and Development	92,593	-	-	-	-	92,593
Intergovernmental	18,894	-	166,664	-	17	185,575
Capital Outlay				-		
General Government	7,225	-	30,876	-	-	38,101
Judicial	1,580	-	-	-	-	1,580
Public Safety	84,346	-	163,184	-	7,553	255,083
Public Works	539,307	-	23,715	-	-	563,022
Health and Welfare	10,500	-		-	-	10,500
Cultural and Recreation	-	-	-	-	5,999	5,999
Debt Service						
Principal	382,818	-	129,794	-	-	512,612
Interest	68,116	-	24,582	-	-	92,698
Total Expenditures	5,452,177	-	538,815	-	490,680	6,481,672
Excess (Deficiency) of Revenues Over Expenditures	(281,575)	117	(28,328)	42	(212,605)	(522,349)
OTHER FINANCING SOURCES (USES)						
Proceeds from Debt Agreements	-	-	155,297	-	-	155,297
Transfers In	189,658	-	-	-	266,183	455,841
Transfers Out	(266,183)	(182,902)	-	(139)	(6,617)	(455,841)
Total Other Financing Sources (Uses)	(76,525)	(182,902)	155,297	(139)	259,566	155,297
SPECIAL ITEM						
Proceeds from sale of assets	113,200	-	-	-	-	113,200
Net Change in Fund Balances	(244,900)	(182,785)	126,969	(97)	46,961	(253,852)
Fund Balances - beginning of period	1,301,723	182,785	165,067	97	204,302	1,853,974
Fund Balances - end of period	$ 1,056,823	$ -	$ 292,036	$ -	$ 251,263	$ 1,600,122

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, 2014

Net change in fund balances - total governmental funds (Page 7)	$ (253,852)
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 depreciation of $923,201 exceeded capital outlay of $798,078 in the current period.	(125,123)
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.	(81,642)
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.	(155,297)
Capital lease payments are reported as expenditures in the governmental funds, but reduces the liability in the Statement of Net Position.	512,612
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	28
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.	(18,628)
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.	(165,330)
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	(6,622)
Change in net position of governmental activities (Page 4)	$ (293,854)

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

Miller County, Georgia
Statement of Fiduciary Assets and Liabilities
Agency Funds
June 30, 2014

ASSETS		
Cash	$	158,638
Receivables		392,035
Total Assets	$	550,674
LIABILITIES		
Due to other agencies	$	550,665
Due to others		9
Total Liabilities	$	550,674

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

Miller County, Georgia
Statement of Net Position
Component Units
June 30, 2014

	Miller County Health Department	Miller County Development Authority	Totals
Assets			
Cash	$ 205,481	$ 19,452	$ 224,933
Restricted Assets	-	950	950
Due from DPH	29,496	-	29,496
Total current assets	234,977	20,402	255,379
Property, plant and equipment, net	14,919	778,786	793,705
Total assets	$ 249,896	$ 799,188	$ 1,049,084
Current liabilities:			
Current installments of long-term debt	$ -	$ 18,750	$ 18,750
Accounts payable, trade	14,001	-	14,001
Accrued liabilities	2,257	-	2,257
Due to DPH	11,069	-	11,069
Total current liabilities	27,327	18,750	46,077
Compensated absences	20,340	-	20,340
Long-term debt, excluding current installments	-	415,448	415,448
Total liabilities	47,667	434,198	481,865
Net position:			
Net investment in capital assets	14,919	344,588	359,507
Restricted for:			
Other	112,876	950	113,826
Unrestricted	74,434	19,452	93,886
Total net position	202,229	364,990	567,219
Total liabilities and net position	$ 249,896	$ 799,188	$ 1,049,084

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, 2014

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	$ 344,430	$ 151,870	$ 230,227	$ 37,667	$ -	$ 37,667
Miller County Development Authority	67,213	40,628	388	-	(26,197)	(26,197)
Total component units	$ 411,643	$ 192,498	$ 230,615	37,667	(26,197)	11,470
General Revenues:						
Investment				-	14	14
Gain (Loss) from sale of capital assets				-	5,328	5,328
Total General Revenues				-	5,342	5,342
Change in Net Position				37,667	(20,855)	16,812
Net position - beginning				164,562	385,845	550,407
Net position - ending				$ 202,229	$ 364,990	$ 567,219

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.

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.

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 $432,264 as of fiscal year-end. In addition to the above mentioned prepaid expenses, the County had prepaid workers compensation insurance expenses totaling $9,047 that will be expensed in the subsequent year.

4. Restricted Assets

Miller County, Georgia did not have any restricted assets at June 30, 2014.

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.

9. Deferred Inflows of Resources

During the year ended June 30, 2014 the County implemented GASB 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position and GASB 65, Items Previously Reported as Assets and Liabilities. As a result of these standards, certain items previously reported as assets and liabilities are now reported as deferred outflows and deferred inflows of resources.

Deferred outflows of resources represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County does not have any items that qualify for reporting in this category.

Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Property taxes of $69,674 is listed as unavailable and is deferred to be recognized as an inflow of resources in the period that the amounts become 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 August 8, 2013.

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, 2014:

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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
Legislative	General	$ 3,856
Clerk of Commissions	General	$ 439
Financial Administrator	General	$ 102
Tax Commissioner	General	$ 3,189
Tax Assessor	General	$ 18,238
Clerk of Courts	General	$ 9,109
Crime Control and Investigation	General	$ 8,233
Jail	General	$ 827
Corrections	General	$ 59,882
Fire	General	$ 206
Emergency Management Services	General	$ 6,201
Coroner/Medical Examiner	General	$ 210
EMA/Flood Plan Management	General	$ 9,355
Road Department	General	$ 87,532
Dumpsites	General	$ 7,153
Landill-Closure/Post-Closure Cost	General	$ 471
Family Connection	General	$ 183
Health Department	General	$ 1,864
Indigent Medical Care	General	$ 21,479
DFACS-Building and Plant	General	$ 2,137
Senior Citizen Center	General	$ 1,108
Recreation	General	$ 790
Forest Resources	General	$ 6,517
Culture & Recreation	Recreation Special Tax Levy/Special Revenue Fund	$ 4,308

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

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	$ 129,071	$ 88,057	$ -	$ 3,993	$ 221,121
Accounts	257,279	-	-	1,259	258,538
Intergovernmental	64,568	-	-	-	64,568
Gross receivables	450,918	88,057	-	5,252	544,227
Less: allowance for uncollectibles	(115,639)	-	-	-	(115,639)
Net total receivables	$ 335,279	$ 88,057	$ -	$ 5,252	$ 428,588

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C. Capital Assets

Capital assets for the year ended June 30, 2014 are as follows:

Governmental activities:	Beginning Balance	Increases	Decreases	Ending Balances
Capital assets, not being depreciated:				
Land	$ 780,985	$ -	$ -	$ 780,985
Total capital assets, not being depreciated	780,985	-	-	780,985
Capital assets being depreciated:				
Buildings	6,619,169	22,000	-	6,641,169
Intangible	896,391	-	-	896,391
Machinery and Equipment	4,804,492	239,936	(95,117)	4,949,311
Infrastructure	9,541,799	536,142	-	10,077,941
Total capital assets being depreciated	21,861,851	798,078	(95,117)	22,564,812
Less accumulated depreciation:				
Buildings	(2,060,239)	(200,079)	-	(2,260,318)
Intangible	(55,349)	(6,679)	-	(62,028)
Machinery and Equipment	(2,546,357)	(379,410)	13,475	(2,912,292)
Infrastructure	(7,613,737)	(337,033)	-	(7,950,770)
Total accumulated depreciation	(12,275,682)	(923,201)	13,475	(13,185,408)
Total capital assets, being depreciated, net	9,586,169	(125,123)	(81,642)	9,379,404
Governmental activities capital assets, net	$ 10,367,154	$ (125,123)	$ (81,642)	$ 10,160,389

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

General activities:	
General Government	$ 48,900
Judicial	17,500
Public Safety	269,851
Public Works	531,699
Health and Welfare	40,776
Recreation	11,622
Housing and Development	2,853
Total depreciation expense-governmental activities	$ 923,201

Depreciation expense of $185,540 for assets acquired through capital leases for the year ended June 30, 2013 is included in current year depreciation expense.

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	(1,328,616)
Total	$ 2,575,534

D. Interfund Balances and Activities

Balances Due To/From Other Funds

Major Funds	Interfund Receivable (Due From)	Interfund Payable (Due to)
General Fund	$ -	$ 79,929
General Fund	3,830	-
General Fund	-	11
SPLOST CPF 2013-2019	11	-
Sub-total Major Funds	3,841	79,940
Non-Major Funds		
E-911 SRF	79,929	-
Recreation Special Tax Levy SRF	-	3,830
Sub-total Non-Major Funds	79,929	3,830
Totals	$ 83,770	$ 83,770

In current year, expenses for the Recreation Special Tax Levy Fund totaling $3,830 were paid from the General Fund and need to be reimbursed.

E-911 funds in the amount of $81,963 were held in the General Fund as of year-end and need to be transferred back to the E-911 Fund.

All other transfers were for normal operating expenses.

Transfers to/from Other Funds

Transfers to/from funds at June 30, 2014 consisted of the following:

	Transfer In		
Transfer Out	**General Fund**	**Non-major Governmental - E-911**	**Total**
General Fund	$ -	$ 266,183	266,183
SPLOST Capital Projects Fund 2006	182,902	-	182,902
Multi Grant Fund	6,617	-	6,617
Non-major Governmental	139	-	139
Totals	$ 189,658	$ 266,183	$ 455,841

Transfers from the Multi Grant Fund to the General Fund was for the closing of bank account.

Transfers of $ 139 from the non-major courthouse fund was for interest earned on cash held for the project which is now complete. These funds were moved to the general fund when closing out this fund.

Transfers of $ 266,183 was made to the E-911 fund to support the operations of that fund.

The County adopted Resolution 13-0812 on August 12, 2013 to transfer excess funds of $182,902 from the SPLOST Capital Projects Fund 2006 to the General Fund. All budgeted planned expenditures were completed prior to the transfer.

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.

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Debt service requirements on capital leases as of June 30, 2014 are as follows:

Fiscal Year	Total	Principal	Interest
2015	$ 243,251	$ 171,371	$ 71,880
2016	447,330	386,360	60,970
2017	293,114	240,154	52,960
2018	299,704	254,849	44,855
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	141,412	135,000	6,412
Total	$ 2,285,462	$ 1,892,734	$ 392,728

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	$ 1,567,806	$ 1,215,000
Bancorp South Equipment Financial Capital lease purchase contract for purchase of Cat. Motor Grader	235,876	1,974	2.16%	60	228,811	213,916
Caterpillar Financial Services Corp. Capital lease purchase contract for purchase of 140 M Motor Grader B9D02578	239,990	2,250	3.45%	60	176,247	169,042
Caterpillar Financial Services Corp. Capital lease purchase contract for purchase of 140 M Motor Grader B9D02623	139,088	1,105	3.45%	60	112,054	107,089
Caterpillar Financial Services Corp. Capital lease purchase contract for purchase of 140 M Motor Grader B9D02623	248,691	3,000	2.97%	60	200,544	187,687
Totals	$ 2,728,645				$ 2,285,462	$ 1,892,734

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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, 2014 are as follows:

Fiscal Year	Total	Principal	Interest
2015	$ 164,637	$ 139,311	$ 25,326
2016	160,971	140,869	20,102
2017	125,919	111,206	14,713
2018	113,641	103,122	10,519
2019	95,945	89,164	6,781
2020	79,987	76,280	3,707
2021	17,057	16,400	657
Total	$ 758,157	$ 676,352	$ 81,805

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, 2014 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. Principal in the amount of $50,000 was paid in the current year and the balance was re-financed on January 1, 2014 with First State Bank of Blakely at an interest rate of 2.85%, then re-financed again on January 23, 2014 with Peoples South Bank with an interest rate of 2.85%. The balance of this note as of June 30, 2014 was $100,182.

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, 2014, the balance was $432,264.

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. This Ambulance was wrecked and the proceeds of $101,000 was put on the loan and the balance of $19,107 was re-financed in with the purchase of a new Ambulance.

On January 17, 2014, the County entered into a loan agreement to purchase a 2014 Chevrolet 3500 HD Cab Coach Ambulance at an interest rate of 3.15%. The original amount of this loan was $155,297 with 60 payments to be made at $2,805. The balance of this note as of June 30, 2014 was $140,240.

Changes in long-term liabilities

During the year ended June 30, 2014, 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	$ 76,068	$ 76,089	$ (69,467)	$ 82,690	$ -
Capital leases	2,057,281	-	(164,547)	1,892,734	171,371
Post closure costs	8,200	-	-	8,200	-
Notes payable	869,120	155,297	(348,065)	676,352	139,311
Governmental activities long-term liabilities	$ 3,010,669	$ 231,386	$ (582,079)	$ 2,659,976	$ 310,682

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, 2014, 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 2012 F-350 XLT Ambulance that was wrecked.

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, 2014 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

The County received an anti litem notice from damages arising from the claimant's incarceration in the Miller County Jail under contract with the Seriff of Clay County, Georgia. At this time counsel is unable to estimate the potential exposure to the county, although Mr. Bolden has stated his claim as $5,000,000 at this time. Miller County is insured and has forwarded the notice to its carrier.

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, 2014. 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 7.3% of annual covered payroll. Annual covered payroll for fiscal year ending December 31, 2014 was projected to be $1,356,651.

Annual Pension Cost. The County's annual pension cost of $99,310 was determined as part of the January 1, 2014 actuarial valuation. The following summarizes the actuarial methods and assumptions used in the valuation:

Valuation Date:	January 1, 2014
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	7.50 per year
- expected future salary increases	3.0%-5.5% 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	$ 99,342
Interest on Net Pension Obligation	379
Amortization of Net Pension Obligation	(411)
Annual Pension Cost	99,310
Less: Actual Pension Contributions	(99,620)
Increase in Net Pension Obligation	(310)
Beginning Net Pension Obligation	5,047
Ending Net Pension Obligation	$ 4,737

Trend Information for the Plan

Fiscal Year Beginning	Annual Pension Cost (APC)	Actual County Contribution	Percentage of APC Contributed	Net Pension Obligation
January 1, 2014	$ 99,310	$ -	0%	$ 5,047
December 31, 2013	99,592	99,620	100%	5,075
December 31, 2012	77,334	77,954	101%	5,695
December 31, 2011	66,579	62,906	94%	2,022
December 31, 2010	57,186	60,635	106%	5,471
December 31, 2009	63,802	42,032	66%	(16,299)
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%	-

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)
12/31/13	$ 1,053,494	$ 1,349,859	78.0%	$ 296,365	$ 1,315,092	22.5%
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%

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, 2014 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.

This space intentionally left blank.

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 $9,017. It is the County's intent to alleviate this deficit with future revenues.

This space intentionally left blank.

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

Deposits and Investments

Total Cash and investments as of June 30, 2014, are summarized as follows:

As reported in the Statement of Net Position:

Cash and cash equivalents	$ 205,481
Cash deposited with financial institutions	$ 205,481

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, 2014, 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	$ 65,965
Interest	203
	$ 66,168

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, 2014 as follows:

	Due From	Due To	Net
Grant-In-Aid	$ 23,020	$ 11,069	$ 11,951
Administrative Claiming	6,476	-	6,476
	$ 29,496	$ 11,069	$ 18,427

Capital Assets

Capital asset activity for the fiscal year ended June 30, 2014 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Equipment	$ -	$ 15,023	$ -	$ 15,023
Accumulated Depreciation	-	(104)	-	(104)
	$ -	$ 14,919	$ -	$ 14,919

Compensated Absences

Non-current liabilities on the Statement of Net Position are made up of compensated absences payable at June 30, 2014. All of the compensated absences are related to governmental activities. Changes in compensated absences for fiscal year 2014 are as follows:

Beginning Balance	Additions	Deletions	Ending Balance
$ 23,472	$ -	$ 875	$ 22,597

Fund Balances

The following is a summary of fund balance transactions for the fiscal year 2014:

	Unreserved	Assigned - Prior Year Income	Assigned - Board Designated	Total
July 1, 2012	$ 73,387	$ 67,939	$ 46,708	$ 188,034
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	23,644	-	-	23,644
Transfers In	-	66,168	-	66,168
Transfers Out	-	(67,939)	-	(67,939)
June 30, 2013	$ 97,031	$ 66,168	$ 46,708	$ 209,907

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, 2014 were $30,610 based on qualifying salaries of $179,811. Ten year historical information may be obtained from the Employee's Retirement System of Georgia.

Subsequent Events

The organization has evaluated subsequent events through November 26, 2014, the date on which the financial statements were available to be issued.

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

Deposit and Investments

At year-end, the Authority's carrying amount of deposits was $19,452 and the bank balance was $19,452. The entire bank balance of $19,452 was covered by federal depository insurance.

Capital Assets

Capital asset activity for the year ended June 30, 2014 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	$ 162,332	$ -	$ (118,000)	$ 44,332
Construction in progress	28,001	-	(10,000)	18,001
Total capital assets not being depreciated	190,333	-	(128,000)	62,333
Capital assets being depreciated:				
Buildings	937,036	-	-	937,036
Rail Spur	-	10,000	-	10,000
Total capital assets being depreciated	937,036	10,000	-	947,036
Less accumulated depreciation for:				
Buildings	(211,595)	(18,988)	-	(230,583)
Total accumulated depreciation	(211,595)	(18,988)	-	(230,583)
Total capital assets being depreciated, net	725,441	(8,988)	-	716,453
Governmental activities capital assets, net	$ 915,774	$ (8,988)	$ (128,000)	$ 778,786

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

Governmental activities:	
General Government	$ 18,988
Total depreciation expense - governmental activities	$ 18,988

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, 2014, $434,198 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. This note was paid in full at June 30, 2014.

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2014, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Notes payable	$ 446,698	$ -	$ 12,500	$ 434,198	$ 18,750
Governmental activities:					
Long-term liabilities	$ 446,698	$ -	$ 12,500	$ 434,198	$ 18,750

Debt service requirements on this loan as of June 30, 2014 are as follows:

Fiscal Year	Total	Principal
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	$ 434,198	$ 434,198

REQUIRED SUPPLEMENTARY INFORMATION

Miller County, Georgia
Budgetary Comparison Schedule - General Fund
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis) (See Note A)	Variance with Final Budget- Positive (Negative)
REVENUES				
Taxes	$ 3,431,300	$ 3,431,300	3,550,091	$ 118,791
Licenses & Permits	21,500	21,500	27,486	5,986
Intergovernmental	707,481	382,756	643,384	260,628
Fines, Forfeitures & Penalties	179,100	179,100	196,712	17,612
Charges for Services	344,370	340,946	496,279	155,333
Investment Income	5,300	5,300	5,035	(265)
Miscellaneous	55,600	46,150	29,890	(16,260)
Total Revenues	4,744,651	4,407,052	4,948,877	541,825
EXPENDITURES				
General Government				
Legislative	38,920	51,170	55,026	(3,856)
Clerk of Commissioners	68,172	79,472	79,911	(439)
Contingency	150,000	112,301	-	112,301
Registrar	23,246	23,246	21,846	1,400
Elections	36,764	36,994	25,028	11,966
Financial Administration	105,907	105,907	106,009	(102)
Law/Legal	15,100	15,100	9,535	5,565
Tax Commissioner	117,180	117,180	120,369	(3,189)
Tax Assessor	129,730	132,778	151,016	(18,238)
Board of Equalization	1,925	1,925	494	1,431
General Govt. Buildings and Grounds	86,075	88,575	88,175	400
General Government	773,019	764,648	657,409	107,239
Judicial				
Clerk of Courts	135,055	134,913	144,022	(9,109)
Superior Court	29,250	29,250	26,149	3,101
State Court	55,106	55,176	44,885	10,291
Magistrate Court	61,683	66,364	57,033	9,331
Probate Court	73,604	73,820	70,086	3,734
Juvenile Court	106,561	106,771	104,310	2,461
Public Defender	34,574	34,574	33,602	972
Judicial	495,833	500,868	480,087	20,781
Public Safety				
Crime Control and Investigation	-	-	8,233	(8,233)
Sheriff	567,520	568,288	559,621	8,667
Jail	659,580	666,080	666,907	(827)
Detention Officer	90,515	81,015	79,297	1,718
Corrections/Probation-Joint	-	-	59,882	(59,882)
Fire	49,817	49,817	50,023	(206)
Emergency Management Services	679,643	808,078	814,279	(6,201)
Coroner/Medical Examiner	7,049	7,049	7,259	(210)
EMA/Flood Plan Management	18,717	19,317	28,672	(9,355)
Public Safety	2,072,841	2,199,644	2,274,173	(74,529)

Miller County, Georgia
Budgetary Comparison Schedule - General Fund
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis) (See Note A)	Variance with Final Budget- Positive (Negative)
Public Works				
Road Department	607,475	1,015,610	1,103,142	(87,532)
Dumpsites	164,588	164,588	171,741	(7,153)
Landfill - Closure/Post-Closure Cost	8,400	8,400	8,871	(471)
Public Works	780,463	1,188,598	1,283,754	(95,156)
Health and Welfare				
Family Connection	-	-	183	(183)
Health Services	33,381	33,381	25,750	7,631
Health Department	104,445	104,445	106,309	(1,864)
Indigent Medical Care	80,000	160,013	181,492	(21,479)
Welfare & Assistance	-	1,000	1,000	-
DFACS - Building and Plant	-	-	2,137	(2,137)
Senior Citizen Center	-	-	1,108	(1,108)
Health and Welfare	217,826	298,839	317,979	(19,140)
Culture and Recreation				
Recreation	-	-	790	(790)
Golf Course	52,500	52,500	52,500	-
Culture and Recreation	52,500	52,500	53,290	(790)
Housing and Development				
County Extension	45,380	45,828	35,594	10,234
Forest Resources	-	-	6,517	(6,517)
Building Inspection	44,498	44,498	44,455	43
Chamber of Commerce	5,000	5,000	5,000	-
Housing and Development	94,878	95,326	91,566	3,760
Total Expenditures - All Departments	4,487,360	5,100,423	5,158,258	(57,835)
Net Excess	257,291	(693,371)	(209,381)	483,990
OTHER FINANCING SOURCES (USES)				
Transfers In (Out)	(254,791)	(254,791)	(76,525)	178,266
Total Operating Transfers In (Out)	(254,791)	(254,791)	(76,525)	178,266
SPECIAL ITEMS				
Proceeds from sale of capital assets	-	-	113,200	113,200
Special Items	-	-	113,200	113,200
Net Excess after Transfers	$ 2,500	$ (948,162)	$ (172,706)	$ 775,456

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	$4,948,877
Adjustments:	
The County budgets revenues on the cash basis of accounting rather than the modified accrual basis of accounting	6,165
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.	59,250
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.	38,701
The county reports the reimbursement of certain expenditlures separately for GAAP purposes but nets the amounts for budgetary purposes.	117,609
Total revenues as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances	$5,170,602
Expenditures	
Actual amounts (budgetary basis) "expenditures" from the budgetary comparison schedules	$5,158,258
Adjustments:	
The County records expenditures on the cash basis of accounting for budgetary purposes.	78,360
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.	59,250
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.	38,701
The county reports the reimbursement of certain expenditlures separately for GAAP purposes but nets the amounts for budgetary purposes.	117,608
Total expenditures as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances	$5,452,177
Other financing sources	
Actual amounts (budgetary basis) "other financing sources and uses" from the budgetary comparison schedule	$ 36,675
Total other financing sources and uses as reported on the statement of revenues, expenditures and changes in fund balance - general fund.	$ 36,675

Miller County, Georgia
Budgetary Comparison
For the Fiscal Year Ended June 30, 2014

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 August 8, 2013. 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

Miller County, Georgia
Required Supplementary Information
June 30, 2014

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, 2013	$ 1,053,494	$ 1,349,859	$ 296,365	78.0%	$ 1,315,092	22.5%
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, 2014

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, 2014
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:	7.5% per year
Expected future salary increases:	3.0% - 5.5% 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, 2014

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, 2014

	Law Library	E-911	Drug Abuse	Jail/Juvenile	Multi Grant Fund	Confiscated Assets	Recreation Special Tax Levy	Totals
Assets								
Cash in bank	$ 26,639	$ 31,727	$ 72,960	$ 49,644	$ -	$ 5,216	$ -	$ 186,186
Taxes receivable	-	-	-	-	-	-	3,993	3,993
Accounts receivable	-	-	1	1,259	-	-	-	1,260
Due from other funds	-	79,929	-	-	-	-	-	79,929
Total Assets	$ 26,639	$ 111,656	$ 72,961	$ 50,903	$ -	$ 5,216	$ 3,993	$ 271,368
Liabilities & Fund Balances								
Liabilities								
Accounts payable	$ -	$ 4,390	$ -	$ 2,705	$ -	$ -	$ 1,023	$ 8,118
Bank overdraft - (Net)	-	-	-	-	-	-	2,978	2,978
Accrued salaries	-	-	-	-	-	-	2,472	2,472
Due to other governments	-	-	-	-	-	-	2,707	2,707
Due to other funds	-	-	-	-	-	-	3,830	3,830
Total Liabilities	-	4,390	-	2,705	-	-	13,010	20,105
Fund Balances								
Restricted for:								
Legal Reference Materials	26,639	-	-	-	-	-	-	26,639
Public Safety	-	107,266	72,961	48,198	-	5,216	-	233,641
Unassigned	-	-	-	-	-	-	(9,017)	(9,017)
Total Fund Balances	26,639	107,266	72,961	48,198	-	5,216	(9,017)	251,263
Total Liabilities and Fund Balance	$ 26,639	$ 111,656	$ 72,961	$ 50,903	$ -	$ 5,216	$ 3,993	$ 271,368

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, 2014

	Law Library	E-911	Drug Abuse	Jail/Juvenile	Multi Grant Fund	Confiscated Assets	Recreation Special Tax Levy	Totals
Revenues								
Fines	$ 5,059	$ -	$ 8,923	$ 15,897	$ -	$ 4,162	$ -	$ 34,041
Charges for Services	-	94,252	-	-	-	-	-	94,252
Intergovernmental	-	24,808	-	-	-	-	-	24,808
Interest	27	27	470	38	6	-	94	662
Taxes	-	-	-	-	-	-	96,523	96,523
Miscellaneous	-	-	-	26,489	-	-	1,300	27,789
Total Revenues	5,086	119,087	9,393	42,424	6	4,162	97,917	278,075
Expenditures								
Current								
General Government	5,757	-	595	-	-	-	-	6,352
Judicial	-	-	485	1,367	-	-	-	1,852
Public Safety	-	347,253	6,126	12,531	-	8,240	-	374,150
Welfare	-	-	-	-	1,302	-	-	1,302
Culture and Recreation	-	-	-	-	-	-	93,455	93,455
Intergovernmental	-	-	-	-	-	-	17	17
Capital Outlay								
Public Safety	-	170	-	7,383	-	-	-	7,553
Culture and Recreation	-	-	-	-	-	-	5,999	5,999
Total Expenditures	5,757	347,423	7,206	21,281	1,302	8,240	99,471	490,680
Excess (deficiency) of revenues over expenditures	(671)	(228,336)	2,187	21,143	(1,296)	(4,078)	(1,554)	(212,605)
Other Financing Sources								
Transfers in	-	266,183	-	-	-	-	-	266,183
Transfers out	-	-	-	-	(6,617)	-	-	(6,617)
Total other financing sources	-	266,183	-	-	(6,617)	-	-	259,566
Net Change in Fund Balance	(671)	37,847	2,187	21,143	(7,913)	(4,078)	(1,554)	46,961
Fund Balance-beginning of period-as originally stated	27,310	69,419	70,774	27,055	7,913	9,294	(7,463)	204,302
Fund Balance-beginning of period	27,310	69,419	70,774	27,055	7,913	9,294	(7,463)	204,302
Fund Balance-end of period	$ 26,639	$ 107,266	$ 72,961	$ 48,198	$ -	$ 5,216	$ (9,017)	$ 251,263

Miller County, Georgia
Law Library - Special Revenue Fund
Budgetary Comparison Schedule (Non GAAP)
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Fees from Court	$ 7,500	$ 7,500	$ 5,059	$ (2,441)
Miscellaneous	-	-	27	27
Total Revenues	7,500	7,500	5,086	(2,414)
Expenditures				
Books & Publications	7,500	7,500	5,757	1,743
Total Expenditures	7,500	7,500	5,757	1,743
Excess (Deficiency) of Revenues Over Expenditures	-	-	(671)	(671)
Fund Balance-Beginning of Period	27,310	27,310	27,310	-
Fund Balance-End of Period	$ 27,310	$ 27,310	$ 26,639	$ (671)

Miller County, Georgia
E-911 - Special Revenue Fund
Budgetary Comparison Schedule (Non GAAP)
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Charges for Services	$ 86,800	$ 86,800	$ 94,252	$ 7,452
Miscellaneous	-	-	24,835	24,835
Total Revenues	86,800	86,800	119,087	32,287
Expenditures				
Public Safety	341,591	341,591	339,476	2,115
Total Expenditures	341,591	341,591	339,476	2,115
Excess (Deficiency) of Revenues Over Expenditures	(254,791)	(254,791)	(220,389)	34,402
Other Financing Sources				
Operating Transfers In	254,791	254,791	266,183	11,392
Total Other Financing Sources	254,791	254,791	266,183	11,392
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	-	-	45,794	45,794
Fund Balance-Beginning of Period	69,419	69,419	69,419	-
Cash basis adjustments	-	-	(7,947)	57,186
Fund Balance-End of Period	$ 69,419	$ 69,419	$ 107,266	$ 37,847

Miller County, Georgia
Drug Abuse - Special Revenue Fund
Budgetary Comparison Schedule (Non GAAP)
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Fines	$ 11,700	$ 11,700	$ 8,923	$ (2,777)
Miscellaneous	600	600	470	(130)
Total Revenues	12,300	12,300	9,393	(2,907)
Expenditures				
Public Safety	10,300	10,300	7,206	3,094
Total Expenditures	10,300	10,300	7,206	3,094
Excess (Deficiency) of Revenues Over Expenditures	2,000	2,000	2,187	187
Fund Balance-Beginning of Period	70,774	70,774	70,774	-
Fund Balance-End of Period	$ 72,774	$ 72,774	$ 72,961	$ 187

Miller County, Georgia
Jail/Juvenile - Special Revenue Fund
Budgetary Comparison Schedule (Non GAAP)
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Fines	$ 28,500	$ 28,500	$ 15,897	$ (12,603)
Miscellaneous	-	100	26,527	26,427
Total Revenues	28,500	28,600	42,424	13,824
Expenditures				
Judicial	6,000	6,000	1,367	4,633
Public Safety	22,600	22,600	19,914	2,686
Total Expenditures	28,600	28,600	21,281	7,319
Excess (Deficiency) of Revenues Over Expenditures	(100)	-	21,143	21,143
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(100)	-	21,143	21,143
Fund Balance-Beginning of Period	27,055	27,055	27,055	-
Fund Balance-End of Period	$ 26,955	$ 27,055	$ 48,198	$ 21,143

Miller County, Georgia
Multi Grants - Special Revenue Fund
Budgetary Comparison Schedule (Non GAAP)
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Miscellaneous	$ 1,990	$ 2,000	$ 6	$ (1,994)
Total Revenues	1,990	2,000	6	(1,994)
Expenditures				
Welfare	4,000	4,000	1,302	2,698
Total Expenditures	4,000	4,000	1,302	2,698
Excess (Deficiency) of Revenues Over Expenditures	(2,010)	(2,000)	(1,296)	704
Other Financing Sources				
Operating Transfers Out	-	-	(6,617)	(6,617)
Total Other Financing Sources	-	-	(6,617)	(6,617)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(2,010)	(2,000)	(7,913)	(5,913)
Fund Balance-Beginning of Period	7,913	7,913	7,913	-
Fund Balance-End of Period	$ 5,903	$ 5,913	$ -	$ (5,913)

Miller County, Georgia
Recreation Special Tax Levy - Special Revenue Fund
Budgetary Comparison Schedule (Non GAAP)
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Taxes	$ 90,780	$ 90,980	$ 96,523	$ 5,543
Interest	-	-	94	94
Miscellaneous	-	-	1,300	1,300
Total Revenues	90,780	90,980	97,917	6,937
Expenditures				
Intergovernmental			17	(17)
Culture & Recreation	-	94,846	99,454	(4,608)
Total Expenditures	-	94,846	99,471	(4,625)
Excess (Deficiency) of Revenues Over Expenditures	90,780	(3,866)	(1,554)	2,312
Fund Balance-Beginning of Period	(7,463)	(7,463)	(7,463)	-
Fund Balance-End of Period	$ 83,317	$ (11,329)	$ (9,017)	$ 2,312

Miller County, Georgia
For the Fiscal Year Ended June 30, 2014

FIDUCIARY FUNDS

Miller County, Georgia
Agency Funds
Combining Statement of Changes in Fiduciary Assets and Liabilities
For the Fiscal Year Ended June 30, 2014

	Balance June 30, 2013	Additions	Deletions	Balance June 30, 2014
PROBATE/MAGISTRATE COURT				
Assets				
Cash	$ 468	$ 79,866	$ (79,843)	$ 491
Total Assets	$ 468	$ 79,866	$ (79,843)	$ 491
Liabilities				
Due to other funds & agencies	$ 359	$ 56,441	$ (56,318)	$ 482
Due to others	109	23,425	(23,525)	9
Total Liabilities	$ 468	$ 79,866	$ (79,843)	$ 491
CLERK OF THE COURTS				
Assets				
Cash	$ 59,182	$ 360,563	$ (379,580)	$ 40,165
Total Assets	$ 59,182	$ 360,563	$ (379,580)	$ 40,165
Liabilities				
Due to other funds and agencies	$ 59,182	$ 360,563	$ (379,580)	$ 40,165
Total Liabilities	$ 59,182	$ 360,563	$ (379,580)	$ 40,165
TAX COMMISSIONER				
Assets				
Cash	$ 120,321	$ 7,092,011	$ (7,116,931)	$ 95,401
Receivables	221,052	5,591,040	(5,420,057)	392,035
Total Assets	$ 341,373	$ 12,683,051	$ (12,536,988)	$ 487,436
Liabilities				
Due to other funds and agencies	$ 341,373	$ 12,683,051	$ (12,536,988)	$ 487,436
Total Liabilities	$ 341,373	$ 12,683,051	$ (12,536,988)	$ 487,436
TAX ASSESSOR				
Assets				
Cash	$ 2,906	$ 42,044	$ (44,900)	$ 50
Liabilities				
Due to other funds and agencies	$ 2,906	$ 42,044	$ (44,900)	$ 50
Total Liabilities	$ 2,906	$ 42,044	$ (44,900)	$ 50
PROBATION				
Assets				
Cash	$ 25,398	$ 176,473	$ (179,339)	$ 22,532
Total Cash	$ 25,398	$ 176,473	$ (179,339)	$ 22,532
Liabilities				
Due to other funds and agencies	$ 25,398	$ 176,473	$ (179,339)	$ 22,532
Total Liabilities	$ 25,398	$ 176,473	$ (179,339)	$ 22,532
TOTALS - ALL AGENCY FUNDS				
Assets				
Cash	$ 208,275	$ 7,750,957	$ (7,800,593)	$ 158,638
Receivables	221,052	5,591,040	(5,420,057)	392,035
Total Assets	$ 429,327	$ 13,341,997	$ (13,220,650)	$ 550,674
Liabilities				
Due to other funds and agencies	$ 429,218	$ 13,318,572	$ (13,197,125)	$ 550,665
Due to others	109	23,425	(23,525)	9
Total Liabilities	$ 429,327	$ 13,341,997	$ (13,220,650)	$ 550,674

STATE REPORTING REQUIREMENTS

Miller County, Georgia
Annual Report of 9-1-1 Expenditures
For the Fiscal Year Ended June 30, 2014

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			
	Expenditures (UCOA Activity 3800)			
2	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)		
	_____		$	
	_____		$	
	_____		$	
3	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:			
3a	Lease costs	46-5-134(f)(1)(A)	$	
3b	Purchase costs	46-5-134(f)(1)(A)	$	
3c	Maintenance costs	46-5-134(f)(1)(A)	$	67,122
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$	11,477
5	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2			
5a	Salaries and wages	46-5-134(f)(1)(C)	$	200,958
5b	Employee benefits	46-5-134(f)(1)(C)	$	49,726
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$	
7	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(1)(E)	$	424
8	Building used as a public safety answering point:			
8a	Lease costs	46-5-134(f)(1)(F)	$	
8b	Purchase costs	46-5-134(f)(1)(F)	$	
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:			
9a	Lease costs	46-5-134(f)(1)(G)	$	1,745
9b	Purchase costs	46-5-134(f)(1)(G)	$	170
9c	Maintenance costs	46-5-134(f)(1)(G)	$	

Miller County, Georgia
Annual Report of 9-1-1 Expenditures
For the Fiscal Year Ended June 30, 2014

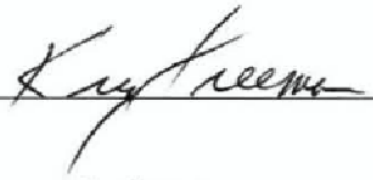
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	$	
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:			
11a	Lease costs	46-5-134(f)(1)(I)	$	
11b	Purchase costs	46-5-134(f)(1)(I)	$	
11c	Maintenance costs	46-5-134(f)(1)(I)	$	
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	$	3,136
13	Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center			
13a	Lease costs	46-5-134(f)(2(B)(ii)	$	
13b	Purchase costs	46-5-134(f)(2(B)(ii)	$	
13c	Maintenance costs	46-5-134(f)(2(B)(ii)	$	
14	Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities	46-5-134(f)(2)(B)(iii)	$	
15	Mobile public safety voice and data equipment, geo-targeted test messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations			
15a	Lease costs	46-5-134(f)(2(B)(iv)	$	
15b	Purchase costs	46-5-134(f)(2(B)(iv)	$	
15c	Maintenance costs	46-5-134(f)(2(B)(iv)	$	
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems			
16a	Lease costs	46-5-134(f)(2(B)(v)	$	
16b	Purchase costs	46-5-134(f)(2(B)(v)	$	
16c	Maintenance costs	46-5-134(f)(2(B)(v)	$	
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.			
	Utilities & Telephone		$	9,592
	General Supplies and Materials		$	616

Miller County, Georgia
Annual Report of 9-1-1 Expenditures
For the Fiscal Year Ended June 30, 2014

	Travel	$	137
	Dues	$	229
	Professional Fees	$	2,091
		$	
		$	
		$	
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)	$	347,423

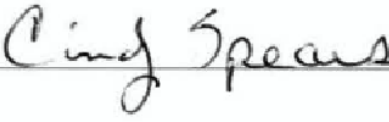
Certification of Local Government Officials

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 the 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 1/9/15

Print Name of Chief Elected Official Kreg Freeman

Title of Chief Elected Official Chairperson

Signature of Chief Financial Officer  Date 1/9/15

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, 2014

Project	Original Estimated Cost	Final Estimated Cost	Expenditure			Estimated Percentage of Completion
			Prior Year	Current Year	Total	
SPLOST 2006						
EMS Equipment	$ 360,000	$ 363,286	$ 363,286	$ -	$ 363,286	100.00%
Sheriff's Department Equipment	360,000	356,025	356,025	-	356,025	100.00%
Roads, Streets & Bridges	1,512,000	2,192,057	2,187,313	4,744	2,192,057	100.00%
County Buildings	108,000	309,313	309,313	-	309,313	100.00%
City Portion Per Contract						
Fire Department Equipment	351,000	391,880	391,880	-	391,880	100.00%
Colquitt Police Department Equipment	297,000	331,591	331,591	-	331,591	100.00%
Public Works Equipment	612,000	683,274	683,274	-	683,274	100.00%
Total	$ 3,600,000	$ 4,627,426	$ 4,622,682	$ 4,744	$ 4,627,426	100.00%

Project	Original Estimated Revenues	Final Estimated Revenues	Revenues			Estimated Percentage Collected
			Prior Year	Current Year	Total	
SPLOST 2006						
EMS Equipment	$ 360,000	$ 400,490	$ 400,490	$ -	$ 400,490	100.00%
Sheriff's Department Equipment	360,000	400,490	400,490	-	400,490	100.00%
Roads, Streets & Bridges	1,512,000	1,682,057	1,682,057	-	1,682,057	100.00%
County Buildings	108,000	120,147	120,147	-	120,147	100.00%
City Portion Per Contract						
Fire Department Equipment	351,000	390,477	390,477	-	390,477	100.00%
Colquitt Police Department Equipment	297,000	330,403	330,403	-	330,403	100.00%
Public Works Equipment	612,000	680,832	680,832	-	680,832	100.00%
Total	$ 3,600,000	$ 4,004,896	$ 4,004,896	$ -	$ 4,004,896	100.00%

Miller County, Georgia
Schedule of Special Purpose
Local Option Sales Tax - SPLOST 2013-2019
For the Fiscal Year Ended June 30, 2014

Project	Original Estimated Cost	Expenditure			Estimated Percentage of Completion
		Prior Year	Current Year	Total	
SPLOST 2013-2019					
EMS Equipment	$ 360,000	$ 2,350	$ 199,602	$ 201,952	56.10%
E-911 Equipment	36,000	-	-	-	0.00%
Emergency Management Agency	36,000	-	-	-	0.00%
Sheriff's Department Equipment	288,000	3,533	22,759	26,292	9.13%
Roads, Streets & Bridges	1,116,000	23,227	118,915	142,142	12.74%
County Public Service Buildings	324,000	13,124	30,876	44,000	13.58%
Parks and Recreation	319,680	17,050	8,409	25,459	7.96%
City Portion Per Contract					
Fire Department Equipment	360,000	13,954	29,779	43,733	12.15%
Colquitt Police Department Equipment	226,080	8,763	38,202	46,965	20.77%
Public Works	504,000	19,536	85,163	104,699	20.77%
City Public Service Buildings	30,240	1,173	5,110	6,283	20.78%
Total	$ 3,600,000	$ 102,710	$ 538,815	$ 641,525	17.82%

Project	Original Estimated Revenues	Revenues			Estimated Percentage Collected
		Prior Year	Current Year	Total	
SPLOST 2013-2019					
EMS Equipment	$ 360,000	$ 26,768	$ 51,085	$ 77,853	21.63%
E-911 Equipment	36,000	2,683	5,219	7,902	21.95%
Emergency Management Agency	36,000	2,683	5,219	7,902	21.95%
Sheriff's Department Equipment	288,000	21,416	40,893	62,309	21.64%
Roads, Streets & Bridges	1,116,000	82,967	158,107	241,074	21.60%
County Public Service Buildings	324,000	24,092	45,989	70,081	21.63%
Parks and Recreation	319,680	23,771	45,378	69,149	21.63%
City Portion Per Contract					
Fire Department Equipment	360,000	26,768	50,962	77,730	21.59%
Colquitt Police Department Equipment	226,080	16,808	32,005	48,813	21.59%
Public Works	504,000	37,471	71,348	108,819	21.59%
City Public Service Buildings	30,240	2,248	4,282	6,530	21.59%
Total	$ 3,600,000	$ 267,675	$ 510,487	$ 778,162	21.62%

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, 2014, and the related notes to the financial statements, which collectively comprise Miller County's basic financial statements, and have issued our report dated thereon January 9, 2015. 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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards*, and which is described in the accompanying Schedule of Findings and Responses as item *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
January 9, 2015

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.

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, 2014 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
Legislative	General	$ 3,856
Clerk of Commissions	General	$ 439
Financial Administrator	General	$ 102
Tax Commissioner	General	$ 3,189
Tax Assessor	General	$ 18,238
Clerk of Courts	General	$ 9,109
Crime Control and Investigation	General	$ 8,233
Jail	General	$ 827
Corrections	General	$ 59,882
Fire	General	$ 206
Emergency Management Services	General	$ 6,201
Coroner/Medical Examiner	General	$ 210
EMA/Flood Plan Management	General	$ 9,355
Road Department	General	$ 87,532
Dumpsites	General	$ 7,153
Landill-Closure/Post-Closure Cost	General	$ 471
Family Connection	General	$ 183
Health Department	General	$ 1,864
Indigent Medical Care	General	$ 21,479
DFACS-Building and Plant	General	$ 2,137
Senior Citizen Center	General	$ 1,108
Recreation	General	$ 790
Forest Resources	General	$ 6,517
Culture & Recreation	Recreation Special Tax Levy/Special Revenue Fund	$ 4,308

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
2014	$ 1,121,235	$ 485,788	$ 424,972	$ 3,754,512	$ 59,250	$ 5,738	$ 120,757	$ 5,972,252

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
2014	$ 882,415	$ 509,312	$ 2,768,310	$ 1,412,629	$ 336,656	$ 172,708	$ 95,627	$ 88,449	$ 6,266,106

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

	Fiscal Year Ended 6/30/2014	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	$ 3,568,985	$ 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	196,712	191,315	163,830	241,537	254,823	252,018	219,914	216,495	170,919	254,801	275,957	209,589
Intergovernmental	750,605	837,116	549,871	873,363	994,789	633,785	672,314	988,924	859,752	341,719	784,922	1,240,612
Other	654,300	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	5,170,602	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	669,840	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	2,148,444	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	1,380,893	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	167,329	214,918	162,967	188,612	280,081	308,149	276,557	455,655	151,702	179,272	270,836	385,935
Other	1,085,671	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	5,452,177	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	$ (281,575)	$ (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, 2014

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	Shane Rathel
Coroner	Danny Sheffield