Miller County, Georgia

Financial Statements

For the Fiscal Year Ended

June 30, 2016

Miller County, Georgia
For the Fiscal Year Ended June 30, 2016
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	12-43
Required Supplementary Information:	
Major Funds: Budgetary Comparison Schedule - General Fund	44-45
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	46
Note B - to Required Supplementary Information - Budget and Budgetary Accounting	47
Schedule of Changes in the County's Net Position Liability and Related Ratios	48
Schedule of County Contributions	49
Schedule of Funding Progress-OPEB	50
Supplemental Information	
Combining and Individual Fund Statements and Schedules: **Governmental Funds:**	
Non-Major Governmental Funds: Non-Major - Special Revenue Funds - Combining Balance Sheet	51

Miller County, Georgia
For the Fiscal Year Ended June 30, 2016
Table of Contents

Non-Major Special Revenue Funds - Combining Statement of Revenues, Expenditures and Changes in Fund Balance 52

Law Library - Special Revenue Fund - Budgetary Comparison Schedule (Non-GAAP) 53

E-911 - Special Revenue Fund - Budgetary Comparison Schedule (Non-GAAP) 54

Drug Abuse - Special Revenue Fund - Budgetary Comparison Schedule (Non-GAAP) 55

Jail/Juvenile - Special Revenue Fund - Budgetary Comparison Schedule (Non-GAAP) 56

Recreation Special Tax Levy - Special Revenue Fund - Budgetary Comparison Schedule (Non-GAAP) 57

Agency Funds: 58

STATE REPORTING REQUIREMENTS

Annual Report of 9-1-1 Collections and Expenditures 59-61

Schedule of Special Purpose Local Option Sales Tax-2013-2019 62

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* 63

Schedule of Findings and Responses 64-66

STATISTICAL DATA

Government-Wide information:
- Government-Wide Revenues 67
- Government-Wide Expenditures - by Function 68

Fund information:
- Schedule of Revenues by Source and Expenditures by Function - General Fund 69

Principal County Officials 70

Perry L. Henry, LLC

Certified Public Accountant and Consultant

Perry L. Henry, CPA, CGFM, CFS

Members
American Institue of Certified Public 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

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, 2016, 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 2.8 percent, .2 percent, and 5.8 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, 2016, 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 pages 44-46 and the Employee Retirement Plan Schedule of Funding Progress on pages 48-50 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 16, 2017 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 16, 2017

Miller County, Georgia
Statement of Net Position
June 30, 2016

	Governmental Activities	Total	Total Component Units
ASSETS			
Cash on hand and in banks	$ 1,266,825	$ 1,266,825	$ 275,592
Receivables (net, where applicable, of allowances for uncollectible):			
Taxes	199,970	199,970	-
Accounts	99,996	99,996	-
Due from other governments	52,183	52,183	39,316
Prepaid expenses	294,140	294,140	-
Restricted assets	-	-	950
Land and construction in progress	780,985	780,985	-
Other capital assets, net of depreciation	9,171,070	9,171,070	149,652
Total Assets	11,865,169	11,865,169	465,510
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflow of resources-pension	78,883	78,883	-
Deferred outflow	-	-	36,433
Total Deferred Outflows of Resources	78,883	78,883	36,433
LIABILITIES			
Accounts payable	76,185	76,185	5,661
Accrued liabilities	16,427	16,427	-
Due to other governments	2,707	2,707	12,256
Long-term liabilities:			
Portion due and payable within one year:			
Capital leases	253,564	253,564	-
Notes	155,042	155,042	-
Portion due and payable after one year:			
Capital leases	1,269,772	1,269,772	-
Notes	236,249	236,249	217,033
Net pension obligation liability	412,327	412,327	-
Accrued closure/postclosure costs	8,200	8,200	-
Compensated absences payable	123,020	123,020	13,814
Total Liabilities	2,553,493	2,553,493	248,764
Deferred Inflows of Resources			
Deferred inflow of resources-pension	-	-	78,004
Total Deferred Inflows of Resources	-	-	78,004
NET POSITION			
Net investment in capital assets	8,037,428	8,037,428	149,652
Restricted for:			
Capital projects	288,915	288,915	-
SPLOST Capital Projects	423,378	423,378	-
Legal Reference Materials	17,076	17,076	-
Public Safety	288,551	288,551	-
Public Health Programs	-	-	140,186
Unrestricted	335,211	335,211	(114,663)
Total Net Position	$ 9,390,559	$ 9,390,559	$ 175,175

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

Miller County, Georgia
Statement of Activities
For the Fiscal Year Ended June 30, 2016

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	$ 839,915	$ 157,423	$ -	$ 149,200	$ (533,292)	$ (533,292)	
Judicial	515,564	-	88,434	-	(427,130)	(427,130)	
Public Safety	2,807,461	802,958	76,194	148,606	(1,779,703)	(1,779,703)	
Public Works	1,307,506	500	-	153,559	(1,153,447)	(1,153,447)	
Health and Welfare	121,651	-	-	-	(121,651)	(121,651)	
Culture and Recreation	176,211	40,166	-	43,987	(92,058)	(92,058)	
Housing and Development	139,040	-	-	-	(139,040)	(139,040)	
Interest on long-term debt	13,247	-	-	-	(13,247)	(13,247)	
Total governmental activities	$ 5,920,595	$ 1,001,047	$ 164,628	$ 495,352	(4,259,568)	(4,259,568)	
Component units:							
Miller County Health Department	$ 306,536	$ 118,088	$ 253,586	$ -			$ 65,138
Miller County Development Authority	45,566	36,225	-	-			(9,341)
Total component units	$ 352,102	$ 154,313	$ 253,586	$ -			55,797

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

Miller County, Georgia
Statement of Activities
For the Fiscal Year Ended June 30, 2016

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)					(4,259,568)	(4,259,568)	55,797
General revenues:							
Taxes							
Property taxes, levied for general purposes					3,301,528	3,301,528	-
Sales taxes					309,707	309,707	-
Alcoholic beverages taxes					5,442	5,442	-
Business taxes					15,445	15,445	-
Penalties and interest on delinquent taxes					77,124	77,124	-
Insurance premium tax					217,125	217,125	-
Grants and private contributions not restricted to specific programs					335,673	335,673	-
Investment earnings					5,305	5,305	12
Miscellaneous					74,357	74,357	-
Special item - sale of capital assets					(8,239)	(8,239)	-
Total general revenues and special items					4,333,467	4,333,467	12
Change in net position					73,899	73,899	55,809
Net position - restated					9,316,660	9,316,660	119,366
Net position - ending					$ 9,390,559	$ 9,390,559	$ 175,175

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

Miller County, Georgia
Balance Sheet
Governmental Funds
June 30, 2016

	General	SPLOST Capital Projects Fund 2013-2019	LMIG Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash on hand and in banks	$ 490,129	$ 342,540	$ 288,915	$ 145,242	$ 1,266,826
Receivables (net, where applicable, of allowances for uncollectible):		.			
Taxes, including interest, penalties & liens	114,856	81,267	-	3,847	199,970
Accounts	99,187	-	-	806	99,993
Due from other funds	33,792	-	-	187,207	220,999
Due from other governments	52,183	-	-	-	52,183
Total Assets	$ 790,147	$ 423,807	$ 288,915	$ 337,102	$ 1,839,971
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES					
Liabilities					
Accounts payable	$ 71,796	$ 429	$ -	$ 3,957	$ 76,182
Accrued liabilities	16,427	-	-	-	16,427
Due to other governments	-	-	-	2,707	2,707
Due to other funds	186,929	-	-	34,070	220,999
Total Liabilities	275,152	429	-	40,734	316,315
Deferred Inflows of Resources					
Unavailable Revenues-Property Taxes	94,500	-	-	-	94,500
Total Deferred Inflows of Resources	94,500	-	-	-	94,500
Fund Balances					
Restricted for:					
Capital projects	-	423,378	288,915	-	712,293
Legal Reference Materials	-	-	-	17,076	17,076
Public Safety	-	-	-	288,551	288,551
Unassigned	420,495	-	-	(9,259)	411,236
Total Fund Balances	420,495	423,378	288,915	296,368	1,429,156
Total Liabilities, deferred inflows of resources and fund balances	$ 790,147	$ 423,807	$ 288,915	$ 337,102	$ 1,839,971

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, 2016

Total *fund* balances for governmental funds (Page 7)		$ 1,429,156
Total *net position* reported for governmental activities in the Statement of Net Position is different because:		
Net Pension Obligation		
Pension liabilties resulting from contributions less than the annual required contribution		(412,327)
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	10,991,221	
Buildings	7,615,642	
Intangible	70,754	
Machinery	4,787,377	
Total capital assets	24,245,979	
Accumulated depreciation	(14,293,924)	
Total assets - net	9,952,055	9,952,055
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.		94,500
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.		294,139
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.		(2,045,847)
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
Deferred outflow of resources-pension		78,883
Total net position of governmental activities (Page 2)		$ 9,390,559

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, 2016

	General	SPLOST Capital Projects Fund 2013-2019	LMIG Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$ 3,851,218	$ 495,352	$ -	$ 103,990	$ 4,450,560
Licenses & Permits	18,321	-	-	-	18,321
Intergovernmental	298,513	-	285,673	19,573	603,759
Charges for Services	541,795	-	-	89,164	630,959
Fines & Forfeitures	181,906	-	-	22,365	204,271
Investment Income	641	2,286	2,019	359	5,305
Miscellaneous	59,607	-	-	24,738	84,345
Total Revenues	4,952,001	497,638	287,692	260,189	5,997,520
EXPENDITURES					
Current Operating					
General Government	751,822	-	-	13,168	764,990
Judicial	495,677	-	-	1,160	496,837
Public Safety	2,039,912	-	-	304,212	2,344,124
Public Works	708,450	-	-	-	708,450
Health and Welfare	156,509	-	-	-	156,509
Cultural & Recreation	60,000	-	-	97,588	157,588
Housing and Development	133,089	-	-	-	133,089
Intergovernmental	10,975	149,874	-	-	160,849
Capital Outlay					
General Government	41,876	46,776	-	-	88,652
Judicial	979	-	-	-	979
Public Safety	10,269	40,841	-	5,518	56,628
Public Works	86,590	253,190	286,965	-	626,745
Cultural and Recreation	-	50,140	-	-	50,140
Housing and Development	1,320		-	-	1,320
Debt Service					
Principal	452,876	102,574	-	-	555,450
Interest	60,513	16,346	-	-	76,859
Total Expenditures	5,010,857	659,741	286,965	421,646	6,379,209
Excess (Deficiency) of Revenues Over Expenditures	(58,856)	(162,103)	727	(161,457)	(381,689)
OTHER FINANCING SOURCES (USES)					
Proceeds from Capital Leases	-	197,000	-	-	197,000
Transfers In	-	-	-	224,137	224,137
Transfers Out	(224,137)	-	-	-	(224,137)
Total Other Financing Sources (Uses)	(224,137)	197,000	-	224,137	197,000
SPECIAL ITEM					
Proceeds from sale of assets	234,076	-	-	-	234,076
Net Change in Fund Balances	(48,917)	34,897	727	62,680	49,387
Fund Balances - beginning of period	469,412	388,481	288,188	233,688	1,379,769
Fund Balances - end of period	$ 420,495	$ 423,378	$ 288,915	$ 296,368	$ 1,429,156

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, 2016

Net change in fund balances - total governmental funds (Page 7)	$	49,387
The change in net position reported for governmental activities in the Statement of Activities is different because:		
Net Pension Obligation		
Change in pension liability resulting from contributions more than the annual required contribution		(126,038)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay of $720,230 exceeded depreciation of $665,589 in the current period.		54,641
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.		(242,315)
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.		(197,000)
Capital lease payments are reported as expenditures in the governmental funds, but reduces the liability in the Statement of Net Position.		555,450
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		69,756
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.		5,211
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.		(56,893)
Change in accrued compensated absences		(38,301)
Change in net position of governmental activities (Page 4)	$	73,898

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

Miller County, Georgia
Statement of Fiduciary Assets and Liabilities
Agency Funds
June 30, 2016

ASSETS		
Cash	$	165,628
Receivables		274,792
Total Assets	$	440,420
LIABILITIES		
Due to other agencies	$	440,347
Due to others		73
Total Liabilities	$	440,420

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

Miller County, Georgia
Statement of Net Position
Component Units
June 30, 2016

	Miller County Health Department	Miller County Development Authority	Totals
Assets			
Cash	$ 254,914	$ 20,678	$ 275,592
Restricted Assets	-	950	950
Due from District	1,935	-	1,935
Due from DPH	37,381	-	37,381
Total current assets	294,230	21,628	315,858
Property, plant and equipment, net	12,051	137,601	149,652
Total assets	306,281	159,229	465,510
Deferred outflows	36,433	-	36,433
Total assets and deferred outflows	$ 342,714	$ 159,229	$ 501,943
Current liabilities:			
Accounts payable, trade	$ 4,640	$ 1,021	$ 5,661
Due to DPH	12,256	-	12,256
Total current liabilities	16,896	1,021	17,917
Compensated absences	13,814	-	13,814
Net Pension Liability	217,033	-	217,033
Total non-current liabilities	230,847	-	230,847
Total liabilities	247,743	1,021	248,764
Deferred inflows	78,004	-	78,004
Total liabilities and deferred inflows	325,747	1,021	326,768
Net position:			
Net investment in capital assets	12,051	137,601	149,652
Restricted for:			
Prior Year Income	76,478	-	76,478
Equipment	53,708	-	53,708
Rabies Control	10,000	-	10,000
Unrestricted	(135,270)	20,607	(114,663)
Total net position	16,967	158,208	175,175
Total liabilities and net position	$ 342,714	$ 159,229	$ 501,943

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, 2016

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	$ 306,536	$ 118,088	$ 253,586	$ 65,138	$ -	$ 65,138
Miller County Development Authority	45,566	36,225	-	-	(9,341)	(9,341)
Total component units	$ 352,102	$ 154,313	$ 253,586	65,138	(9,341)	55,797
General Revenues:						
Investment				-	12	12
Total General Revenues				-	12	12
Change in Net Position				65,138	(9,329)	55,809
Net position - beginning				(48,171)	167,537	119,366
Net position - ending				$ 16,967	$ 158,208	$ 175,175

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 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.

LMIG Capital Projects Fund – This is a capital projects fund established to account for the receipts and disbursements related to the LMIG road 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 $261,212 as of fiscal year-end. In addition to the above mentioned prepaid expenses, the County had prepaid workers compensation insurance expenses totaling $32,928 that will be expensed in the subsequent year.

4. Restricted Assets

Miller County, Georgia did not have any restricted assets at June 30, 2016.

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, 2016 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 $94,500 is listed as unavailable and is deferred to be recognized as an inflow of resources in the period that the amounts become available.

E. Adoption of Accounting Pronouncement

The County adopted GASB Statement No. 68 *Accounting and Financial Reporting of Pensions – an amendment to GASB Statement No. 27,* as well as Statement No. 71, *Pension Transition for Contributions made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68.* The objective of this statement is to improve decision-usefulness of information in employer entity financial reports and will enhance its value for assessing accountability and inter-period equity by requiring the recognition of the entire net pension liability and a more comprehensive measure of pension expense. Decision-usefulness and accountability will also be enhanced through new note disclosures and required supplementary information.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

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

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

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

3. The budget is then revised and adopted or amended by the Board of Commissioners at a regular or special called meeting before the fiscal year to which it applies. The budget was originally adopted on July 22, 2015.

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, 2016:

This space intentionally left blank.

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
Probate Court	General	$ 18,112
Sheriff	General	$ 107,548
Jail	General	$ 4,878
COPS in Schools	General	$ 2,191
Law Library-SRF	General	$ 5,668
Jail/Juvenille-SRF-Public Safety	General	$ 2,632
Recretion Special Tax Levy-SRF	General	$ 1,217

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	Non-major Other Governmental	Total
Receivables:				
Taxes	$ 114,856	$ 81,267	$ 3,847	$ 199,970
Accounts	128,396	-	806	129,202
Intergovernmental	52,183	-	-	52,183
Gross receivables	295,435	81,267	4,653	381,355
Less: allowance for uncollectibles	(29,209)	-	-	(29,209)
Net total receivables	$ 266,226	$ 81,267	$ 4,653	$ 352,146

C. Capital Assets

Capital assets for the year ended June 30, 2016 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	6,672,869	95,195	-	6,768,064
Intangible	896,391	-	-	896,391
Machinery and Equipment	5,050,807	251,480	(492,970)	4,809,317
Infrastructure	10,617,666	373,555	-	10,991,221
Total capital assets being depreciated	23,237,733	720,230	(492,970)	23,464,993
Less accumulated depreciation:				
Buildings	(2,461,165)	(201,138)	-	(2,662,303)
Intangible	(68,040)	(2,712)	-	(70,752)
Machinery and Equipment	(3,292,219)	(342,428)	250,486	(3,384,161)
Infrastructure	(8,057,396)	(119,311)	-	(8,176,707)
Total accumulated depreciation	(13,878,820)	(665,589)	250,486	(14,293,923)
Total capital assets, being depreciated, net	9,358,913	54,641	(242,484)	9,171,070
Governmental activities capital assets, net	$ 10,139,898	$ 54,641	$ (242,484)	$ 9,952,055

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

General activities:	
General Government	$ 50,096
Judicial	17,500
Public Safety	254,300
Public Works	287,107
Health and Welfare	41,651
Recreation	12,360
Housing and Development	2,575
Total depreciation expense-governmental activities	$ 665,589

Depreciation expense of $160,406 for assets acquired through capital leases for the year ended June 30, 2016 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	692,298
Vehicles	103,689
Less: accumulated depreciation	(1,425,750)
Total	$ 2,192,430

D. Interfund Balances and Activities

Balances Due To/From Other Funds

Major Funds	Interfund Receivable (Due From)	Interfund Payable (Due to)
General Fund	$ -	$ 138,929
General Fund	33,792	-
General Fund	-	48,000
Sub-total Major Funds	33,792	186,929
Non-Major Funds		
E-911 SRF	138,929	-
Jail/Juvenile SRF	278	-
Jail/Juvenile SRF	48,000	-
Drug SRF	-	278
Recreation Special Tax Levy SRF	-	33,792
Sub-total Non-Major Funds	187,207	34,070
Totals	$ 220,999	$ 220,999

In current year, expenses for the Recreation Special Tax Levy Fund totaling $33,792 were paid from the General Fund and need to be reimbursed.

E-911 funds in the amount of $138,929 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 other funds at June 30, 2016 consisted of the following:

	Transfer In	
Transfer Out	Non-major Governmental - E-911	Total
General Fund	$ 224,137	$ 224,137
Totals	$ 224,137	$ 224,137

Transfers of $224,137 was made to the E-911 fund to support the operations of that fund.

E. Long-Term Debt

Capital Leases

Miller County, Georgia has five (4) lease agreements as lessee for financing the acquisition of various equipment and real estate. The lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the inception date.

Debt service requirements on capital leases as of June 30, 2016 are as follows:

Fiscal Year	Total	Principal	Interest
2017	$ 310,869	$ 253,564	$ 57,305
2018	317,459	268,726	48,733
2019	160,592	119,200	41,392
2020	161,261	124,530	36,731
2021	276,887	247,316	29,571
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	$ 1,798,818	$ 1,523,336	$ 275,482

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	$ 1,035,000	$ 1,035,000
Bancorp South Equipment Financial Capital lease purchase contract for purchase of Cat. Motor Grader	235,876	1,974	2.16%	60	181,431	174,964
Caterpillar Financial Services Corp. Capital lease purchase contract for purchase of 140 M Motor Grader B9D02623	248,691	3,000	2.97%	60	128,544	124,887
Caterpillar Financial Services Corp. Capital lease purchase contract for purchase of M2 Motor Grader B9F00355	197,000	1,480	2.30%	60	203,938	188,485
Totals	$ 2,546,567				$ 1,548,913	$ 1,523,336

This space intentionally left blank.

Notes payable

Miller County, Georgia has four (3) long-term notes by resolution of the Board of Commissioners.

Debt service requirements on loans as of June 30, 2016 are as follows:

Fiscal Year	Total	Principal	Interest
2017	$ 165,641	$ 155,042	$ 10,599
2018	113,642	107,888	5,754
2019	96,027	93,074	2,953
2020	36,169	35,287	882
Total	$ 411,479	$ 391,291	$ 20,188

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, 2016 was $0.

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, 2016 was $50,000.

The County agreed to acquire debt of the hospital totaling $892,508 in lieu of paying indigent fees for the next twenty years. This note was refinanced and will be amortized over a period of 20 years at 4.0% interest. The balance on this note as of June 30, 2016 was $261,212.

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, 2016 was $80,079.

This space intentionally left blank.

Changes in long-term liabilities

During the year ended June 30, 2016, 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	$ 84,719	$ 134,908	$ (96,607)	$ 123,020	$ -
Capital leases	1,721,231	197,000	(394,895)	1,523,336	253,564
Post closure costs	8,200	-	-	8,200	-
Notes payable	551,847	-	(160,556)	391,291	155,042
Governmental activities long-term liabilities	$ 2,365,997	$ 331,908	$ (652,058)	$ 2,045,847	$ 408,606

The General Fund has been used to liquidate compensated absences.

NOTE 4 - 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, 2016 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 a pro se federal court lawsuit by the named individual claiming breach of constitutional rights while being housed in the Miller County Jail. The plaintiff has not given the county an anti litem notice of the potential claim. At this time counsel is unable to estimate the potential exposure to the county as the amount of damages has not been stated. 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 $3,281 to the RC for the year ended June 30, 2016. 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 two joint ventures, the Colquitt-Miller County Volunteer Fire Department, 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 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. Defined Benefit Pension Plan

Effective January 1, 1985, restated January 1, 1986, the County participates in the following Defined Benefit Pension Plan:

Plan Description

The County contributes to the Association County Commissioners of Georgia (ACCG) Defined Benefit Plan (Plan), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia.

The specific benefit provisions of the County's plan were established by an adoption agreement executed by the County Board of Commissioners. The Plan provides for benefits upon retirement, death, disablement, and termination of employment, if certain eligibility conditions are met.

This space intentionally left blank.

Statement of Fiduciary Net Position for the Year Ended December 31, 2015

Statement of Net Fiduciary Net Position

Market Value of Assets		
Cash & Cash Equivalent.	$	46,769
Bonds		-
Fixed Interest Insurance Account		10,624
Marketable Securities		1,100,199
Total	$	1,157,592
Receivable		
Employer Contributions	$	97,717
Employee Contributions		-
Due From Insurance Pool		-
Accrued Interest Income		1,373
Total	$	99,090
Liabilities		
Administrative Expenses	$	8,984
Accrued Investment Fee		1,224
Accrued Auditing Fees		51
Payable to Insurance Pool		2,831
Total	$	13,090
Fiduciary Net Position	$	1,243,592

This space intentionally left blank.

Statement of Net Fiduciary Net Position

Additions		
Asset transfer	$	-
Employer contributions		97,717
Employee contributions		-
Net investment income		7,583
Employee contribution - buyback -		-
Total additions	$	105,300
Deductions		
Investment expense	$	5,471
Administrative expenses		9,154
Benefit payments		60,301
Post-retirement death benefit expense		555
Pre-retirement death benefit expense		2,336
Transfer to successor plans		-
Refund of employee contributions		-
Total deductions	$	77,817
Net increase (decrease) in fiduciary net position	$	27,483
Net position held in trust for pension benefits		
Beginning of year	$	1,216,109
End of year	$	1,243,592
Money weighted rates of return		0.83%

Net Position Restricted for Pension

Fiduciary net position	$	1,243,592
Deferred outflow of resources		129,512
Deferred inflow of resources		-
Net position restricted for pensions	$	1,114,080

Notes to the Statement of Fiduciary Net Position for the Year Ended December 31, 2015

Summary of Significant Accounting Policies

The Plan's financial statements are prepared on an accrual basis, modified to include unrealized gains or losses on marketable securities owned by the Plan.

Plan member contributions are recognized in the period in which contributions are due. County contributions are recognized when due and the County has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable.

Investments in securities are valued at current market prices. The trust fund is invested, approximately, in 70% equities and 30% fixed income securities on a cost basis.

Contributions

The County is required to contribute at an actuarially determined rate. Section 47-20 of the Georgia Code set 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 fund requirement.

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.

Board of Trustees

The Trustees for the Association County Commissioners of Georgia (ACCG) Pension Plan and Trust oversees the administration, investment and funding of the Association County Commissioners of Georgia Retirement Program for member employers.

The County contributes to the Association 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.

Benefits

The specific benefit provisions of the County's plan were established by an adoption agreement executed by the County Board of Commissioners. The Plan provides for benefits upon retirement, death, disablement, and termination of employment, if certain eligibility conditions are met.

The annual County contribution to the Plan is determined using the actuarial basis described in the annual valuation report. The annual County contribution meets or exceeds the minimum funding requirements of Georgia Statute 47-20.

Participant counts of those eligible for benefits as of January 1, 2015, (the most recent actuarial valuation date) and covered compensation (based on coverage earnings for the preceding year) are shown below:

Retirees, beneficiaries and disables receiving benefits	20
Terminated plan members entitled to but not yet receiving benefits	38
Active plan members	44
Total number of plan participants	102
Covered compensation for active participants	$ 1,269,770

Contributions

The annual County contribution to the Plan is determined using the actuarial basis described in the annual valuation report. The annual County contribution meets or exceeds the minimum funding requirements of Georgia Statute 47-20. The County contributions for the calendar year ending December 31, 2015 were $97,717.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2016. The amount recognized as by the County as the net pension liability was as follows:

Net Pension Liability $412,327

Actuarial assumptions. The actuarial assumptions used for the January 1, 2016 valuation was applied to all periods included in the measurement were as follows:

Investment return	7.5% per year
Future salary increases	4.0% per year with an age based scale as follows:

Age	Salary Increase
Under 30	4.0 rate plus 1.5%
30-39	4.0 rate plus 1.0%
40-49	4.0 rate plus .5%
50+	4.0 rate plus 1.0%

Based on results of February, 2014 experience study.

Future Payroll Growth (For level percentage compensation amortization):	5.5 % per year
Mortality:	RP-2000 projected with Scale AA to 2016

- Projected assets are sufficient to pay all projected benefits promised to current plan participants.
- In projecting plan assets, the assumed contribution was based on the average contribution made to the plan over the prior five years.
- The expected long-term rate of return (7.50%) was used to discount all projected benefit payments.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

This space intentionally left blank.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	30%	25%-35%
Equities:		
Large Cap	30%	25%-35%
Mid Cap	5%	2.5%-10%
Small Cap	5%	2.5%-10%
REIT	5%	2.5%-10%
International	15%	10%-20%
Multi Cap	5%	2.5%-10%
Global Allocation	5%	2.5%-10%
	100%	

Changes in assumptions since prior valuation

The following were changes in assumptions that affected measurement of the total pension liability as of December 31, 2015 since the prior measurement date. The mortality table was changed from RP-2000 to RP-2000 with Scale AA projection to 2016.

Discount rate.

The discount rate is determined through a blend of using a building blocks approach based on 20-year benchmarks (25%) and 30-year benchmarks (25%), as well as the forward-looking capital market assumptions for a moderate asset allocation (50%), as determined by UBS.

Building block expected return based on 20-year benchmarks (see following page for details).	7.44%
Building block expected return based on 30-year benchmarks (see following page for details).	9.49%
UBS capital market assumption for a moderate asset allocation.	6.30%
20-year building blocks return (7.44% x .25):	1.86%
30-year building blocks return (9.49% x .25):	2.37%
UBS capital market assumption for a moderate asset allocation (6.30% x .50):	3.15%
Discount Rate (rounded to the nearest .25%):	7.38%
	7.50%

The projections of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension

plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance at December 31, 2014	$ 1,502,398	$ 1,216,109	$ 286,289
Changes for the year:			
Service Cost	40,426	-	40,426
Interest	110,419	-	110,419
Liability experience (gain)/loss	5,719	-	5,719
Assumption Change	57,258	-	57,258
Employer Contributions	-	97,717	(97,717)
Employee Contributions	-	-	-
Net Investment Income	-	7,583	(7,583)
Benefit Payments	(60,301)	(60,301)	-
Administrative Expense	-	(9,154)	9,154
Other Charges	-	(8,362)	8,362
Net Charges	153,521	27,483	126,038
Balance at December 31, 2015	$ 1,655,919	$ 1,243,592	$ 412,327

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the County, calculated using the discount rate of 7.5%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5%) or 1-percentage-point higher (8.5%) than the current rate:

	6.50%	7.50%	8.50%
Total Pension Liability	$ 1,881,237	$ 1,955,919	$ 1,470,035
Fiduciary Net Position	1,243,592	1,543,592	1,243,592
Net Pension Liability	$ 637,645	$ 412,327	$ 226,443

Pension Expense and Deferred Outflows of Resources and Deferred Inflow of Resources Related to Pensions

For the year ended December 31, 2015, the County recognized pension expense of $103,370. At June 30, 2016, the County reported deferred outflows of resources and deferred inflow of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and acutal experience	$ -	$ -
Change in assumptions	-	-
Net differences between projected and actual earnings on pension plan investments.	78,883	-
Total	$ 78,883	$ -

Amounts reported as deferred outflows of resources and deferred inflow of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30,	2017	$ 20,291
	2018	20,291
	2019	20,291
	2020	18,010

A copy of additional financial information from the Plan financial reports can be obtained from GEBCorp, 191 Peachtree Street NE, Suite 700, Atlanta, Georgia 30303.

In addition to the above retirement plan, of which the County is administrator, the following retirement plans are in effect but are not under the direct control of the County:

1) Judges of the Probate Courts Retirement Fund of Georgia
2) Clerk of Superior Court Retirement Fund
3) Sheriffs' Retirement Fund of Georgia
4) Peace Officers' Annuity and Benefit Fund of Georgia
5) Georgia Firefighters' Pension Fund

These plans provide for certain sums from marriage licenses, fees, fines and forfeitures to be remitted directly to the pension plans before the payment of any costs or other claims. GASB Statement #68 valuation reports and schedules can be found on their respective web site.

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, 2016 is $8,200. No capacity remains to calculate the annual accrual due to the closure of the landfill.

This space intentionally left blank.

H. 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 5 – DEFICIT FUND BALANCE

For the fiscal year ended June 30, 2016 the Recreation Special Tax Levy fund had a deficit fund balance of $8,604. It is the County's intent to alleviate this deficit with future revenues.

This space intentionally left blank.

NOTE 6 - DISCRETELY PRESENTED COMPONENT UNIT – MILLER COUNTY HEALTH DEPARTMENT

Deposits and Investments

Total Cash and investments as of June 30, 2016, are summarized as follows:

As reported in the Statement of Net Position:

Cash and cash equivalents	$ 254,914
Cash deposited with financial institutions	$ 254,714

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, 2016, 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	$ 49,882
Interest	124
Administrative Claiming	26,472
	$ 76,478

This space intentionally left blank.

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, 2016 as follows:

	Due From	Due To	Net
Grant-In-Aid	$ 27,226	$ 12,256	$ 14,970
Administrative Claiming	10,155	-	10,155
	$ 37,381	$ 12,256	$ 25,125

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	(1,538)	(1,434)	-	(2,972)
	$ 13,485	$ (1,434)	$ -	$ 12,051

Compensated Absences

Non-current liabilities on the Statement of Net Position are made up of compensated absences payable at June 30, 2016. All of the compensated absences are related to governmental activities. Changes in compensated absences for fiscal year 2016 are as follows:

Beginning Balance	Additions	Deletions	Ending Balance
$ 12,835	$ 979	$ -	$ 13,814

This space intentionally left blank.

Fund Balances

The following is a summary of fund balance transactions for the fiscal year 2016:

	Unrestricted	Assigned - Prior Year Income	Assigned - Board Designated	Total
July 1, 2015	$ 96,500	$ 78,350	$ 63,708	$ 238,558
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	40,648	-	-	40,648
Transfers In	-	76,478	-	76,478
Transfers Out	-	(78,350)	-	(78,350)
June 30, 2016	$ 137,148	$ 76,478	$ 63,708	$ 277,334

Retirement Plan

The Employees' Retirement System (ERS) is a cost-sharing multiple-employer defined benefit pension plan established by the Georgia General Assembly during the 1949 Legislative session for the purpose of providing retirement allowances for employees of the State of Georgia and its political subdivisions. ERS is directed by the Board of Trustees. Title 47 of the O.C.G.A assigns the authority to establish and amend the benefit provisions to the State Legislature. ERS issues a publicly available financial report that can obtained at www.ers.ga.gov.

Benefits Provided

The ERS Plan supports three benefit tiers: Old Plan, New Plan, and Georgia State Employees' Pension and Savings Plan (GSEPS). Employees under the old plan started membership prior to July 1, 1982 and are subject to plan provisions in effect prior to July 1, 1982. Members hired on or after July 1, 1982 but prior to January 1, 2009 are new plan members subject to modified plan provisions. Effective January 1, 2009, new state employees and rehired state employees who did not retain membership rights under the Old or New Plans are members of GSEPS. ERS members hired prior to January 1, 2009 also have the option to irrevocably change their membership to GSEPS.

Under the old plan, the new plan, and GSEPS, a member may retire and receive normal retirement benefits after completion of 10 years of creditable service and attainment of age 60 or 30 years of creditable service regardless of age. Additionally, there are some provisions allowing for early retirement after 25 years of creditable service for members under age 60.

Retirement benefits paid to members are based upon monthly average of the member's highest 24 consecutive calendar months, multiplied by the number of years of creditable service, multiplied by the applicable benefit factor. Annually, post-retirement cost-of-living adjustments may also be made to members' benefits provided the members were hired prior to July 1, 2009. The normal retirement pension is payable monthly for life; however, options are available for distribution of the member's

monthly pension, at reduced rates, to a designated beneficiary upon the member's death. Death and disability benefits are also available through ERS.

Contributions

Member contributions under the old plan are 4% of annual compensation, up to $4,200, plus 6% of annual compensation in excess of $4,200. Under the old plan, the state pays member contributions in excess of 1.25% of annual compensation. Under the old plan, these state contributions are included in the members' accounts for refund purposes and are used in the computation of the members' earnable compensation for the purpose of computing retirement benefits. Member contributions under the new plan and GSEPS are 1.25% of annual compensation. The Health Department's contractually required contribution rate, actuarially determined annually, for the year ended June 30, 2016 was 24.72% of annual covered payroll for old and new plan members and 21.69% for GSEPS members.

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, 2016 were $27,954 based on qualifying salaries of $120,015. Ten year historical information may be obtained from the Employee's Retirement System of Georgia.

GASB 68

The following schedules reflect GASB Statement No. 68 reporting information:

Contributions made during the measurement period (fiscal year ended June 30, 2015): $ 26,895

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Employer's proportionate share of net pension liability	$ 217,033
Employer's proportion of net pension liability	.005357%
Increase/(Decrease) from proportion measured as of June 30, 2014	.002165%
Employer's recognized pension expense	($ 821)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 1,734
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	15,659
Changes in proportion and differences between Employer contributions and proportionate share of contributions	7,358	60,611
Employer contributions subsequent to the measurement date	29,075	-
Total	$ 36,433	$ 78,004

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2017	$ (41,186)
2018	(27,761)
2019	(6,980)
2020	5,281
2021	-
Thereafter	-

Actuarial Assumptions

The total pension liability as of June 30, 2015, was determined by an actuarial valuation as of June 30, 2014 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary Increases	5.45-9.25%, including inflation
Investment rate of return	7.50%, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2000 Combined Mortality Table for the period after service retirement, for dependent beneficiaries, and for deaths in active services, and the RP-2000 Disabled Mortality Table set back eleven years for males for the period after disability retirement.

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2004-June 30, 2009.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected real rates of return (expected nominal returns, net of pension plan investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Discount Rate

The discount rate used to measure the collective total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and State Georgia contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate:

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Employer's proportionate share of the net liability	$ 307,653	$ 217,033	$ 139,777

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Employees' Retirement Systems of Georgia Financial Report which is publically available at www.ersga.com.

Subsequent Events

The organization has evaluated subsequent events through October 28, 2016, the date on which the financial statements were available to be issued.

This space intentionally left blank.

NOTE 7 - DISCRETELY PRESENTED COMPONENT UNIT – MILLER COUNTY DEVELOPMENT AUTHORITY

Deposit and Investments

At year-end, the Authority's carrying amount of deposits was $20,678 and the bank balance was $20,678. The entire bank balance of $20,678 was covered by federal depository insurance.

Capital Assets

Capital asset activity for the year ended June 30, 2016 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets being depreciated:				
Buildings	$ 265,404	$ -	$ -	$ 265,404
Rail Spur	10,000	-	-	10,000
Total capital assets being depreciated	275,404	-	-	275,404
Less accumulated depreciation for:				
Buildings	(130,914)	(5,555)	-	(136,469)
Rail Spur	(667)	(667)		(1,334)
Total accumulated depreciation	(131,581)	(6,222)	-	(137,803)
Total capital assets being depreciated, net	143,823	(6,222)	-	137,601
Governmental activities capital assets, net	$ 143,823	$ (6,222)	$ -	$ 137,601

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

Governmental activities:	
General Government	$ 6,222
Total depreciation expense - governmental activities	$ 6,222

Changes in Long-Term Liabilities

The Authority had no long-term liabilities as of June 30, 2016.

REQUIRED SUPPLEMENTARY INFORMATION

Miller County, Georgia
Budgetary Comparison Schedule - General Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis) (See Note A)	Variance with Final Budget- Positive (Negative)
REVENUES				
Taxes	$ 4,202,524	$ 4,202,524	$ 3,839,226	$ (363,298)
Licenses & Permits	25,000	25,000	18,321	(6,679)
Intergovernmental	229,434	229,434	248,513	19,079
Fines, Forfeitures & Penalties	187,150	187,150	181,906	(5,244)
Charges for Services	448,950	448,950	492,889	43,939
Investment Income	5,350	5,350	641	(4,709)
Miscellaneous	72,800	72,800	57,607	(15,193)
Total Revenues	5,171,208	5,171,208	4,839,103	(332,105)
EXPENDITURES				
General Government				
Legislative	47,271	47,271	42,215	5,056
Executive	14,050	14,050	12,362	1,688
Clerk of Commissioners	66,174	62,774	59,416	3,358
Contingency	150,000	91,163	-	91,163
Registrar	22,706	25,531	24,212	1,319
Elections	37,132	37,016	29,147	7,869
Financial Administration	139,255	139,255	128,835	10,420
Law/Legal	6,000	6,000	4,508	1,492
Tax Commissioner	123,681	131,209	125,905	5,304
Tax Assessor	251,409	251,409	224,587	26,822
Board of Equalization	1,930	1,438	1,438	-
General Govt. Buildings and Grounds	142,687	146,087	144,191	1,896
General Government	1,002,295	953,203	796,816	156,387
Judicial				
Clerk of Courts	141,096	145,335	136,391	8,944
Superior Court	30,500	32,955	32,920	35
State Court	52,330	45,740	45,479	261
Magistrate Court	65,725	66,975	64,004	2,971
Probate Court	54,552	54,668	72,780	(18,112)
Juvenile Court	102,778	107,308	107,159	149
Public Defender	30,000	35,269	35,269	-
Judicial	476,981	488,250	494,002	(5,752)
Public Safety				
Crime Control and Investigation	9,550	9,552	9,552	-
Sheriff	467,702	467,702	575,250	(107,548)
Jail	624,590	624,590	629,468	(4,878)
COPS in Schools	38,266	38,266	40,457	(2,191)
Detention Officer	76,869	76,869	45,516	31,353
Corrections/Probation-Joint	60,015	60,073	59,700	373
Fire	69,750	69,750	69,750	-
Emergency Management Services	709,036	736,829	715,073	21,756
Coroner/Medical Examiner	9,932	11,705	11,630	75
EMA/Flood Plan Management	27,740	27,740	24,163	3,577
Public Safety	2,093,450	2,123,076	2,180,559	(57,483)

Miller County, Georgia
Budgetary Comparison Schedule - General Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis) (See Note A)	Variance with Final Budget- Positive (Negative)
Public Works				
Road Department	698,157	909,040	824,400	84,640
Dumpsites	173,481	194,774	182,059	12,715
Landfill - Closure/Post-Closure Cost	8,500	9,200	9,194	6
Public Works	880,138	1,113,014	1,015,653	97,361
Health and Welfare				
Health Services	30,220	30,220	28,825	1,395
Health Department	103,880	105,371	104,805	566
Indigent Medical Care	122,192	122,192	110,141	12,051
Welfare & Assistance	1,000	1,000	-	1,000
DFACS - Building and Plant	1,200	1,388	1,388	-
Senior Citizen Center	50	50	-	50
Health and Welfare	258,542	260,221	245,159	15,062
Culture and Recreation				
Golf Course	60,000	60,000	60,000	-
Culture and Recreation	60,000	60,000	60,000	-
Housing and Development				
County Extension	62,872	62,872	56,086	6,786
Forest Resources	6,517	13,034	13,034	-
Building Inspection	67,082	67,083	60,256	6,827
Chamber of Commerce	5,000	5,000	5,000	-
Housing and Development	141,471	147,989	134,376	13,613
Total Expenditures - All Departments	4,912,877	5,145,753	4,926,565	219,188
Net Excess	258,331	25,455	(87,462)	(112,917)
OTHER FINANCING SOURCES (USES)				
Transfers In (Out)	(258,331)	(258,331)	(224,137)	34,194
Total Operating Transfers In (Out)	(258,331)	(258,331)	(224,137)	34,194
SPECIAL ITEMS				
Proceeds from sale of capital assets	-	232,876	234,076	1,200
Special Items	-	232,876	234,076	1,200
Net Excess after Transfers	$ -	$ -	$ (77,523)	$ (77,523)

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	$4,839,103
Adjustments:	
The County budgets revenues on the cash basis of accounting rather than the modified accrual basis of accounting	62,898
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.	50,000
Total revenues as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances	$4,952,001
Expenditures	
Actual amounts (budgetary basis) "expenditures" from the budgetary comparison schedules	$4,926,565
Adjustments:	
The County records expenditures on the cash basis of accounting for budgetary purposes.	34,291
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.	50,000
Total expenditures as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances	$5,010,856

Miller County, Georgia
Budgetary Comparison
For the Fiscal Year Ended June 30, 2016

Note B to Required supplementary Information

Budget and Budgetary Accounting

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

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

Approximately thirty days prior to year-end, the proposed operating budget is submitted to the County Commissioners. The budget was adopted on July 22, 2015. 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 - Pension Plan
June 30, 2016

SCHEDULE OF CHANGES IN THE COUNTY'S NET PENSION LIABILITY AND RELATED RATIOS

	2015	2014
Total Pension Liability as of beginning of year	$ 1,502,398	$ 1,413,362
Service cost	40,426	43,470
Interest	112,680	106,002
Plan change	-	-
Assumption change	57,258	-
Benefit payments (adjusted for interest)	(62,562)	(60,436)
Experience (gain)/(loss)	5,719	-
Total Pension Liability as of December 31, 2015	$ 1,655,919	$ 1,502,398
Fiduciary Net Position as of beginning of year	$ 1,216,109	$ 1,113,810
Employer contributions	97,717	99,576
Employee contributions (including buyback)	-	-
Net investment income	7,583	78,669
Benefit payments	(60,301)	(58,252)
Employee contribution refunds	-	-
Administrative expense	(9,154)	(9,462)
Other	(8,362)	(8,232)
Fiduciary Net Position as of December 31, 2015	$ 1,243,592	$ 1,216,109
Net position liability as of beginning of year	$ 286,289	$ 299,552
Net pension liability as of end of year	$ 412,327	$ 286,289
Fiduciary Net Position as a percentage of Total Pension Liability	75.1%	80.9%
Covered-employee payroll	$ 1,269,770	$ 1,356,651
Net pension liability as a percentage of covered-employee payroll	32.5%	21.1%

Note: This schedule will present 10 year of information once the data is available.

Miller County, Georgia
Required Supplementary Information - Pension Plan
June 30, 2016

SCHEDULE OF COUNTY CONTRIBUTIONS

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Actuarially determined contribution	$ 97,717	$ 99,342	$ 99,620	$ 77,365	$ 66,590	$ 57,216	$ 63,713	$ 65,582	$ 67,610	$ 67,427	$ 67,894
Contribution in relation to the actuarially determined contribution	97,717	99,576	99,592	77,334	66,579	57,186	63,802	63,773	65,546	64,608	63,175
Contribution deficiency (excess)	$ -	$ (234)	$ 28	$ 31	$ 11	$ 30	$ (89)	$ 1,809	$ 2,064	$ 2,819	$ 4,719
Covered-employee payroll	$ 1,269,770	$ 1,356,651	$ 1,315,092	$ 1,139,878	$ 929,056	$ 864,932	$ 856,137	$ 904,105	$ 921,131	$ 882,246	$ 801,354
Contributions as a percentage of covered-employee payroll	7.7%	7.3%	7.6%	6.8%	7.2%	6.6%	7.5%	7.1%	7.1%	7.3%	7.9%

Notes to Schedule:

Valuation date	January 1, 2016
Methods and assumptions used to determine contribution rates:	
Actuarial cost method	Projected Unit Credit
Amortization method	Level Percentage of Pay, Closed
Remaining amortization period	30
Asset valuation method	Smoothed market value with a 5-year smoothing period.
Salary increases	3.5%-5.5%
Investment rate of return	7.5%
Retirement:	Probability of Retirement
age 55 to 60	10%
ages 61 to 64	20%
age 65 to age 69	30%
age 70	100%
Mortality	RP-2000, projected with Scale AA

Miller County, Georgia
Required Supplementary Information - OPEB
June 30, 2016

SCHEDULE OF FUNDING PROGRESS - OPEB
2015
(Unaudited)

Note: See assumptions used for the schedule of Fundings Progress in Note 4-F to the financial statements.

SUPPLEMENTAL INFORMATION

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Miller County, Georgia

For the Fiscal Year Ended June 30, 2016

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.

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, 2016

	Law Library	E-911	Drug Abuse	Jail/Juvenile	Confiscated Assets	Recreation Special Tax Levy	Totals
Assets							
Cash in bank	$ 17,076	$ 34,930	$ 31,096	$ 30,558	$ 5,216	$ 26,366	$ 145,242
Taxes receivable	-	-	-	-	-	3,847	3,847
Accounts receivable	-	-	-	806	-	-	806
Due from other funds	-	138,929	-	48,278	-	-	187,207
Total Assets	$ 17,076	$ 173,859	$ 31,096	$ 79,642	$ 5,216	$ 30,213	$ 337,102
Liabilities & Fund Balances							
Liabilities							
Accounts payable	$ -	$ 984	$ -	$ -	$ -	$ 2,973	$ 3,957
Due to other governments	-	-	-	-	-	2,707	2,707
Due to other funds	-	-	278	-	-	33,792	34,070
Total Liabilities	-	984	278	-	-	39,472	40,734
Fund Balances							
Restricted for:							
Legal Reference Materials	17,076	-	-	-	-	-	17,076
Public Safety	-	172,875	30,818	79,642	5,216	-	288,551
Unassigned	-	-	-	-	-	(9,259)	(9,259)
Total Fund Balances	17,076	172,875	30,818	79,642	5,216	(9,259)	296,368
Total Liabilities and Fund Balance	$ 17,076	$ 173,859	$ 31,096	$ 79,642	$ 5,216	$ 30,213	$ 337,102

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, 2016

	Law Library	E-911	Drug Abuse	Jail/Juvenile	Confiscated Assets	Recreation Special Tax Levy	Totals
Revenues							
Fines	$ 5,097	$ -	$ 3,782	$ 13,486	$ -	$ -	$ 22,365
Charges for Services	-	89,141	-	-	-	23	89,164
Intergovernmental	-	19,573	-	-	-	-	19,573
Interest	10	16	202	17	-	114	359
Taxes	-	-	-	-	-	103,990	103,990
Miscellaneous	-	-	16,750	7,988	-	-	24,738
Total Revenues	5,107	108,730	20,734	21,491	-	104,127	260,189
Expenditures							
Current							
General Government	13,168	-	-	-	-	-	13,168
Judicial	-	-	-	1,160	-	-	1,160
Public Safety	-	289,505	5,675	9,032	-	-	304,212
Culture and Recreation	-	-	-	-	-	97,588	97,588
Capital Outlay							
Public Safety	-	-	5,518	-	-	-	5,518
Total Expenditures	13,168	289,505	11,193	10,192	-	97,588	421,646
Excess (deficiency) of revenues over expenditures	(8,061)	(180,775)	9,541	11,299	-	6,539	(161,457)
Other Financing Sources							
Transfers in	-	224,137	-	-	-	-	224,137
Total other financing sources	-	224,137	-	-	-	-	224,137
Net Change in Fund Balance	(8,061)	43,362	9,541	11,299	-	6,539	62,680
Fund Balance-beginning of period	25,137	129,513	21,277	68,343	5,216	(15,798)	233,688
Fund Balance-end of period	$ 17,076	$ 172,875	$ 30,818	$ 79,642	$ 5,216	$ (9,259)	$ 296,368

Miller County, Georgia
Law Library - Special Revenue Fund
Budgetary Comparison Schedule (Non GAAP)
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Fees from Court	$ 7,500	$ 7,500	$ 5,097	$ (2,403)
Interest	-	-	10	10
Total Revenues	7,500	7,500	5,107	(2,393)
Expenditures				
Books & Publications	7,500	7,500	13,168	(5,668)
Total Expenditures	7,500	7,500	13,168	(5,668)
Excess (Deficiency) of Revenues Over Expenditures	-	-	(8,061)	(8,061)
Fund Balance-Beginning of Period	25,137	25,137	25,137	-
Fund Balance-End of Period	$ 25,137	$ 25,137	$ 17,076	$ (8,061)

Miller County, Georgia
E-911 - Special Revenue Fund
Budgetary Comparison Schedule (Non GAAP)
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Charges for Services	$ 62,850	$ 62,850	$ 89,141	$ 26,291
Interest	-	-	16	16
Miscellaneous	-	-	19,573	19,573
Total Revenues	62,850	62,850	108,730	45,880
Expenditures				
Public Safety	341,181	341,181	289,405	51,776
Total Expenditures	341,181	341,181	289,405	51,776
Excess (Deficiency) of Revenues Over Expenditures	(278,331)	(278,331)	(180,675)	97,656
Other Financing Sources				
Transfers In	258,331	258,331	224,137	(34,194)
Total Other Financing Sources	258,331	258,331	224,137	(34,194)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(20,000)	(20,000)	43,462	63,462
Fund Balance-Beginning of Period	129,513	129,513	129,513	-
Fund Balance-End of Period	$ 109,513	$ 109,513	$ 172,975	$ 63,462

Miller County, Georgia
Drug Abuse - Special Revenue Fund
Budgetary Comparison Schedule (Non GAAP)
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Fines	$ 5,580	$ 5,580	$ 3,782	$ (1,798)
Interest	300	300	202	(98)
Miscellaneous	-	-	16,750	16,750
Total Revenues	5,880	5,880	20,734	14,854
Expenditures				
Public Safety	5,880	5,880	5,674	206
Total Expenditures	5,880	5,880	5,674	206
Excess (Deficiency) of Revenues Over Expenditures	-	-	15,060	15,060
Fund Balance-Beginning of Period	21,277	21,277	21,277	-
Fund Balance-End of Period	$ 21,277	$ 21,277	$ 36,337	$ 15,060

Miller County, Georgia
Jail/Juvenile - Special Revenue Fund
Budgetary Comparison Schedule (Non GAAP)
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Fines	$ 4,400	$ 4,400	$ 13,770	$ 9,370
Interest	-	-	17	17
Miscellaneous	-	-	7,988	7,988
Total Revenues	4,400	4,400	21,775	17,375
Expenditures				
Judicial	3,000	3,000	1,160	1,840
Public Safety	6,400	6,400	9,032	(2,632)
Total Expenditures	9,400	9,400	10,192	(792)
Excess (Deficiency) of Revenues Over Expenditures	(5,000)	(5,000)	11,583	16,583
Fund Balance-Beginning of Period	68,343	68,343	68,343	-
Fund Balance-End of Period	$ 63,343	$ 63,343	$ 79,926	$ 16,583

Miller County, Georgia
Recreation Special Tax Levy - Special Revenue Fund
Budgetary Comparison Schedule (Non GAAP)
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Taxes	$ 95,716	$ 95,716	$ 103,876	$ 8,160
Charges for Services	-	-	23	23
Interest	-	-	114	114
Total Revenues	95,716	95,716	104,013	8,297
Expenditures				
Culture & Recreation	95,716	95,716	96,933	(1,217)
Total Expenditures	95,716	95,716	96,933	(1,217)
Excess (Deficiency) of Revenues Over Expenditures	-	-	7,080	7,080
Fund Balance-Beginning of Period	(15,798)	(15,798)	(15,798)	-
Fund Balance-End of Period	$ (15,798)	$ (15,798)	$ (8,718)	$ 7,080

Miller County, Georgia
For the Fiscal Year Ended June 30, 2016

FIDUCIARY FUNDS

Miller County, Georgia
Agency Funds
Combining Statement of Changes in Fiduciary Assets and Liabilities
For the Fiscal Year Ended June 30, 2016

	Balance June 30, 2015	Additions	Deletions	Balance June 30, 2016
PROBATE/MAGISTRATE COURT				
Assets				
Cash	$ 576	$ 92,831	$ (93,006)	$ 401
Total Assets	$ 576	$ 92,831	$ (93,006)	$ 401
Liabilities				
Due to other agencies	$ 504	$ 58,141	$ (58,317)	$ 328
Due to others	72	34,690	(34,689)	73
Total Liabilities	$ 576	$ 92,831	$ (93,006)	$ 401
CLERK OF THE COURTS				
Assets				
Cash	$ 24,618	$ 280,038	$ (292,723)	$ 11,933
Total Assets	$ 24,618	$ 280,038	$ (292,723)	$ 11,933
Liabilities				
Due to other agencies	$ 24,618	$ 280,038	$ (292,723)	$ 11,933
Total Liabilities	$ 24,618	$ 280,038	$ (292,723)	$ 11,933
TAX COMMISSIONER				
Assets				
Cash	$ 154,280	$ 8,042,942	$ (8,050,845)	$ 146,377
Receivables	300,844	6,230,220	(6,256,272)	274,792
Total Assets	$ 455,124	$ 14,273,162	$ (14,307,117)	$ 421,169
Liabilities				
Due to other agencies	$ 455,124	$ 14,273,162	$ (14,307,117)	$ 421,169
Total Liabilities	$ 455,124	$ 14,273,162	$ (14,307,117)	$ 421,169
TAX ASSESSOR				
Assets				
Cash	$ 74	$ 26,116	$ (25,952)	$ 238
Liabilities				
Due to other agencies	$ 74	$ 26,116	$ (25,952)	$ 238
Total Liabilities	$ 74	$ 26,116	$ (25,952)	$ 238
PROBATION				
Assets				
Cash	$ 18,216	$ 102,044	$ (113,581)	$ 6,679
Total Assets	$ 18,216	$ 102,044	$ (113,581)	$ 6,679
Liabilities				
Due to other agencies	$ 18,216	$ 102,044	$ (113,581)	$ 6,679
Total Liabilities	$ 18,216	$ 102,044	$ (113,581)	$ 6,679
TOTALS - ALL AGENCY FUNDS				
Assets				
Cash	$ 197,764	$ 8,543,971	$ (8,576,107)	$ 165,628
Receivables	300,844	6,230,220	(6,256,272)	274,792
Total Assets	$ 498,608	$ 14,774,191	$ (14,832,379)	$ 440,420
Liabilities				
Due to other agencies	$ 498,536	$ 14,739,501	$ (14,797,690)	$ 440,347
Due to others	72	34,690	(34,689)	73
Total Liabilities	$ 498,608	$ 14,774,191	$ (14,832,379)	$ 440,420

STATE REPORTING REQUIREMENTS

Miller County, Georgia
Annual Report of 9-1-1 Expenditures
For the Fiscal Year Ended June 30, 2016

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)	$	44,834
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$	10,594
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)	$	179,576
5b	Employee benefits	46-5-134(f)(1)(C)	$	33,978
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)	$	474
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)	$	-
9b	Purchase costs	46-5-134(f)(1)(G)	$	-
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, 2016

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)	$	-
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		$	9,260
	General Supplies and Materials		$	52

Miller County, Georgia
Annual Report of 9-1-1 Expenditures
For the Fiscal Year Ended June 30, 2016

	Travel	$	195
	Dues	$	229
	Advertising	$	68
		$	
		$	
		$	
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)	$	279,260

Reconciling Note:

Non-Allowable Items		
Professional Fees		10,245
Total Expenditures on Combining Statement of Revenues, Expenditures & Changes in Fund Balance	$	289,505

Non-allowable expenditures were paid with funds transferred into the E-911 Fund from the General Fund.

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 1/16/17

Print Name of Chief Elected Official Kreg Freeman

Title of Chief Elected Official Chairperson

Signature of Chief Financial Officer  Date 1/16/17

Print Name of Chief Financial Officer Cindy Spears

Miller County, Georgia
Schedule of Special Purpose
Local Option Sales Tax - SPLOST 2013-2019
For the Fiscal Year Ended June 30, 2016

Project	Original Estimated Cost	Expenditure			Estimated Percentage of Completion
		Prior Year	Current Year	Total	
SPLOST 2013-2019					
EMS Equipment	$ 360,000	$ 244,878	36,684	$ 281,562	78.21%
E-911 Equipment	36,000	8,938	625	9,563	26.56%
Emergency Management Agency	36,000	938	625	1,563	4.34%
Sheriff's Department Equipment	288,000	36,387	36,564	72,951	25.33%
Roads, Streets & Bridges	1,116,000	294,848	338,454	633,302	56.75%
County Public Service Buildings	324,000	75,006	46,775	121,781	37.59%
Parks and Recreation	319,680	36,519	50,140	86,659	27.11%
City Portion Per Contract					
Fire Department Equipment	360,000	99,161	47,357	146,518	40.70%
Colquitt Police Department Equipment	226,080	81,774	30,483	112,257	49.65%
Public Works	504,000	182,298	67,956	250,254	49.65%
City Public Service Buildings	30,240	10,939	4,078	15,017	49.66%
Total	$ 3,600,000	$ 1,071,686	$ 659,741	$ 1,731,427	48.10%

Project	Original Estimated Revenues	Revenues			Estimated Percentage Collected
		Prior Year	Current Year	Total	
SPLOST 2013-2019					
EMS Equipment	$ 360,000	$ 130,586	$ 49,535	$ 180,121	50.03%
E-911 Equipment	36,000	13,389	4,954	18,343	50.95%
Emergency Management Agency	36,000	13,389	4,954	18,343	50.95%
Sheriff's Department Equipment	288,000	104,543	39,628	144,171	50.06%
Roads, Streets & Bridges	1,116,000	404,043	153,559	557,602	49.96%
County Public Service Buildings	324,000	117,577	44,582	162,159	50.05%
Parks and Recreation	319,680	116,001	43,987	159,988	50.05%
City Portion Per Contract					
Fire Department Equipment	360,000	130,236	49,535	179,771	49.94%
Colquitt Police Department Equipment	226,080	81,772	31,108	112,880	49.93%
Public Works	504,000	182,294	69,349	251,643	49.93%
City Public Service Buildings	30,240	10,938	4,161	15,099	49.93%
Total	$ 3,600,000	$ 1,304,768	$ 495,352	$ 1,800,120	50.00%

GOVERNMENTAL AUDITING STANDARDS REQUIREMENTS

Perry L. Henry, LLC

Certified Public Accountant and Consultant

Perry L. Henry, CPA, CGFM, CFS

Members
American Institue of Certified Public 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

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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, 2016, 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 16, 2017. Our report includes a reference to other auditors who audited the financial statements of the Miller County Health Department, as described in our report on Miller County's financial statements. This report includes our consideration of the results of the other auditor's testing on internal control over financial reporting and compliance and other matters that are reported on separately by those auditors. However, this report, insofar as it related to the results of the other auditors, is based solely on the reports of the other auditors.

Internal Control over Financial Reporting

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

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

significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

The results of our tests and those of the other auditors disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, and which is described in the accompanying Schedule of Findings and Responses as item *2016-1 and 2016-2.*

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 16, 2017

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.

2016-1

Condition:

The County (Board of Commissioners and/or Elected Constitutional Officers) was in violation of State budget statutes for the year ended June 30, 2016 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
Probate Court	General	$ 18,112
Sheriff	General	$ 107,548
Jail	General	$ 4,878
COPS in Schools	General	$ 2,191
Law Library-SFR	General	$ 5,668
Jail/Juvenille-SRF-Public Safety	General	$ 2,632
Recreation Special Tax Levy-SRF	General	$ 1,217

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.
Miller County, Georgia

2016-2

Condition:

The former sheriff has and is still being investigated for various alleged instances of misappropriating funds and assets.

Criteria:

Federal and State laws appear to have been violated.

Cause:

Internal controls were overridden by management.

Effect:

Cash and capital assets were misappropriated.

Recommendation:

A complete inventory of assets for all departments (including the sheriff's' department) should be taken each year. Also, internal controls for all cash accounts need to be reviewed to develop a system where risk of management override is reduced.

Management's Response:

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

STATISTICAL SECTION

Miller County, Georgia
Government-Wide Revenues

Fiscal Year	Program Revenues			General Revenues				
	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
2015	$ 878,614	$ 207,246	$ 316,704	$ 4,037,334	$ 291,314	$ 4,090	$ 70,504	$ 5,805,806
2016	$ 1,001,047	$ 164,628	$ 495,352	$ 3,926,371	$ 335,673	$ 5,305	$ 66,118	$ 5,994,494

* Revenues reported on LMIG Grant in a Capital Projects Fund starting June 30, 2014
* Revenues reported on E-911 in a Special Revenue Fund starting June 30, 2014

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
2015	$ 632,137	$ 494,178	$ 2,806,125	$ 1,382,315	$ 135,255	$ 185,615	$ 124,055	$ 42,754	$ 5,802,434
2016	$ 839,915	$ 515,564	$ 2,807,461	$ 1,307,506	$ 121,651	$ 176,211	$ 139,040	$ 13,247	$ 5,920,595

* Expenditures reported on LMIG Grant in a Capital Projects Fund starting June 30, 2014
* Expenditures reported on E-911 in a Special Revenue Fund starting June 30, 2014

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

	Fiscal Year Ended 6/30/2016	Fiscal Year Ended 6/30/2015	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
General Fund											
Revenues:											
Taxes	$ 3,851,218	$ 3,715,183	$ 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
Fines and Forfeitures	181,906	186,230	196,712	191,315	163,830	241,537	254,823	252,018	219,914	216,495	170,919
Intergovernmental	298,513	296,349	750,605	837,116	549,871	873,363	994,789	633,785	672,314	988,924	859,752
Other	620,364	482,296	654,300	472,929	660,725	582,384	521,845	532,426	494,063	479,336	407,290
Total Revenues	4,952,001	4,680,058	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
Expenditures:											
General Government	793,698	603,371	669,840	651,375	593,144	627,473	582,555	617,480	675,755	657,138	1,096,476
Public Safety	2,050,181	2,034,926	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
Highways & Streets	795,040	943,377	1,380,893	1,081,183	1,021,264	818,080	914,112	817,434	802,651	1,293,246	1,179,766
Public Health & Welfare	156,509	164,497	167,329	214,918	162,967	188,612	280,081	308,149	276,557	455,655	151,702
Other	1,203,134	918,530	1,085,671	1,027,706	1,132,571	945,698	1,008,657	983,083	1,100,225	677,106	688,262
Total Expenditures	4,998,562	4,664,701	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
Net Change in Fund Balance	$ (46,561)	$ 15,357	$ (281,575)	$ (326,647)	$ (310,667)	$ 411,328	$ 501,978	$ 584,485	$ 175,452	$ (117,726)	$ (668,616)

* Revenue and expenditures are reported on LMIG Grant in a Capital Projects Fund starting June 30, 2014
* Revenue and expenditures reported on E-911 in a Special Revenue Fund starting June 30, 2014

MILLER COUNTY, GEORGIA
List of Elected and Appointed Officials
June 30, 2016

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