Miller County, Georgia

Financial Statements

For the Fiscal Year Ended

June 30, 2017

Miller County, Georgia
For the Fiscal Year Ended June 30, 2017
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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Miller County, Georgia as of and for the fiscal year ended June 30, 2017, 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, 1.2 percent, and 6.3 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, 2017, 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 8, 2018 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 8, 2018

Miller County, Georgia
Statement of Net Position
June 30, 2017

	Governmental Activities	Total	Total Component Units
ASSETS			
Cash on hand and in banks	$ 1,423,795	$ 1,423,795	$ 329,238
Receivables (net, where applicable, of allowances for uncollectible):			
Taxes	189,179	189,179	-
Accounts	70,820	70,820	-
Due from other governments	60,232	60,232	24,561
Prepaid expenses	217,454	217,454	-
Restricted assets	-	-	950
Land and construction in progress	896,283	896,283	-
Other capital assets, net of depreciation	8,575,535	8,575,535	141,997
Total Assets	11,433,298	11,433,298	496,746
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflow of resources-pension	63,696	63,696	-
Deferred outflow	-	-	50,432
Total Deferred Outflows of Resources	63,696	63,696	50,432
LIABILITIES			
Accounts payable	97,642	97,642	5,171
Accrued liabilities	14,680	14,680	-
Due to other governments	2,707	2,707	1,367
Long-term liabilities:			
Portion due and payable within one year:			
Capital leases	268,727	268,727	-
Notes	108,050	108,050	-
Portion due and payable after one year:			
Capital leases	1,001,011	1,001,011	-
Notes	121,687	121,687	230,040
Net pension obligation liability	438,270	438,270	-
Accrued closure/postclosure costs	8,200	8,200	-
Compensated absences payable	130,056	130,056	2,997
Total Liabilities	2,191,030	2,191,030	239,575
DEFERRED INFLOWS OF RESOURCES			
Deferred inflow of resources-pension	-	-	32,953
Total Deferred Inflows of Resources	-	-	32,953
NET POSITION			
Net investment in capital assets	7,972,343	7,972,343	141,997
Restricted for:			
Capital projects	664,481	664,481	-
SPLOST Capital Projects	427,809	427,809	-
Legal Reference Materials	14,061	14,061	-
Public Safety	216,143	216,143	-
Other purposes	-	-	950
Public Health Programs	-	-	145,270
Unrestricted	11,127	11,127	(13,567)
Total Net Position	$ 9,305,964	$ 9,305,964	$ 274,650

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

Miller County, Georgia
Statement of Activities
For the Fiscal Year Ended June 30, 2017

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	$ 880,043	$ 158,673	$ -	$ 158,037	$ (563,333)	$ (563,333)	
Judicial	542,338	-	88,434	-	(453,904)	(453,904)	
Public Safety	2,815,424	781,422	46,436	154,897	(1,832,669)	(1,832,669)	
Public Works	1,331,148	1,025	-	160,061	(1,170,062)	(1,170,062)	
Health and Welfare	122,651	-	-	-	(122,651)	(122,651)	
Culture and Recreation	181,175	8,903	-	45,850	(126,422)	(126,422)	
Housing and Development	134,994	-	-	-	(134,994)	(134,994)	
Interest on long-term debt	10,465	-	-	-	(10,465)	(10,465)	
Total governmental activities	$ 6,018,238	$ 950,023	$ 134,870	$ 518,845	(4,414,500)	(4,414,500)	
Component units:							
Miller County Health Department	$ 301,772	$ 130,168	$ 267,836	$ -			$ 96,232
Miller County Development Authority	26,773	36,225	-	-			9,452
Total component units	$ 328,545	$ 166,393	$ 267,836	$ -			105,684

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

Miller County, Georgia
Statement of Activities
For the Fiscal Year Ended June 30, 2017

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)					(4,414,500)	(4,414,500)	105,684
General revenues:							
Taxes							
Property taxes, levied for general purposes					3,201,031	3,201,031	-
Sales taxes					322,711	322,711	-
Alcoholic beverages taxes					2,959	2,959	-
Business taxes					18,288	18,288	-
Penalties and interest on delinquent taxes					71,280	71,280	-
Insurance premium tax					231,056	231,056	-
Grants and private contributions not restricted to specific programs					422,653	422,653	-
Investment earnings					3,925	3,925	12
Miscellaneous					71,702	71,702	-
Special item - sale of capital assets					(15,700)	(15,700)	-
Total general revenues and special items					4,329,905	4,329,905	12
Change in net position					(84,595)	(84,595)	105,696
Net position - beginning					9,390,559	9,390,559	175,175
Net position - ending					$ 9,305,964	$ 9,305,964	$ 280,871

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

Miller County, Georgia
Balance Sheet
Governmental Funds
June 30, 2017

	General	SPLOST Capital Projects Fund 2013-2019	LMIG Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash on hand and in banks	$ 253,330	$ 355,838	$ 664,481	$ 150,147	$ 1,423,796
Receivables (net, where applicable, of allowances for uncollectible):		.			
Taxes, including interest, penalties & liens	96,842	89,026	-	3,311	189,179
Accounts	69,735	-	-	1,086	70,821
Due from other funds	14,762	-	-	106,260	121,022
Due from other governments	60,232	-	-	-	60,232
Total Assets	$ 494,901	$ 444,864	$ 664,481	$ 260,804	$ 1,865,050
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES					
Liabilities					
Accounts payable	$ 74,099	$ 17,055	$ -	$ 6,488	$ 97,642
Accrued liabilities	14,680	-	-	-	14,680
Due to other governments	-	-	-	2,707	2,707
Due to other funds	106,260	-	-	14,762	121,022
Total Liabilities	195,039	17,055	-	23,957	236,051
Deferred Inflows of Resources					
Unavailable Revenues-Property Taxes	73,094	-	-	-	73,094
Total Deferred Inflows of Resources	73,094	-	-	-	73,094
Fund Balances					
Restricted for:					
Capital projects	-	427,809	664,481	-	1,092,290
Legal Reference Materials	-	-	-	14,061	14,061
Public Safety	-	-	-	216,143	216,143
Unassigned	226,768	-	-	6,643	233,411
Total Fund Balances	226,768	427,809	664,481	236,847	1,555,905
Total Liabilities, deferred inflows of resources and fund balances	$ 494,901	$ 444,864	$ 664,481	$ 260,804	$ 1,865,050

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, 2017

Total *fund* balances for governmental funds (Page 5)		$ 1,555,905
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		(438,270)
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	4,684,728	
Construction in progress	115,298	
Total capital assets	24,258,628	
Accumulated depreciation	(14,786,810)	
Total assets - net	9,471,818	9,471,818
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.		73,092
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.		217,454
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.		(1,637,731)
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
Deferred outflow of resources-pension		63,696
Total net position of governmental activities (Page 2)		$ 9,305,964

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, 2017

	General	SPLOST Capital Projects Fund 2013-2019	LMIG Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$ 3,766,571	$ 516,475	$ -	$ 104,283	$ 4,387,329
Licenses & Permits	17,056	-	-	-	17,056
Intergovernmental	266,762	-	372,653	19,573	658,988
Charges for Services	557,250	-	-	89,097	646,347
Fines & Forfeitures	154,397	-	-	20,756	175,153
Investment Income	558	2,370	2,913	455	6,296
Miscellaneous	71,702	-	-	6,788	78,490
Total Revenues	4,834,296	518,845	375,566	240,952	5,969,659
EXPENDITURES					
Current Operating					
General Government	789,598	-	-	8,353	797,951
Judicial	522,124	-	-	1,620	523,744
Public Safety	2,045,775	-	-	326,622	2,372,397
Public Works	742,184	-	-	-	742,184
Health and Welfare	167,377	-	-	-	167,377
Cultural & Recreation	62,908	-	-	88,648	151,556
Housing and Development	136,933	-	-	-	136,933
Intergovernmental	-	168,320	-	-	168,320
Capital Outlay					
General Government	10,516	18,529	-	-	29,045
Judicial	600	-	-	-	600
Public Safety	21,400	164,516	-	32,994	218,910
Public Works	89,208	30,370	-	-	119,578
Cultural and Recreation	-	29,961	-	-	29,961
Housing and Development	1,307	-	-	-	1,307
Debt Service					
Principal	225,000	190,153	-	-	415,153
Interest	55,329	12,565	-	-	67,894
Total Expenditures	4,870,259	614,414	-	458,237	5,942,910
Excess (Deficiency) of Revenues Over Expenditures	(35,963)	(95,569)	375,566	(217,285)	26,749
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	157,764	157,764
Transfers Out	(157,764)	-	-	-	(157,764)
Total Other Financing Sources (Uses)	(157,764)	-	-	157,764	-
SPECIAL ITEM					
Proceeds from sale of assets	-	100,000	-	-	100,000
Net Change in Fund Balances	(193,727)	4,431	375,566	(59,521)	126,749
Fund Balances - beginning of period	420,495	423,378	288,915	296,368	1,429,156
Fund Balances - end of period	$ 226,768	$ 427,809	$ 664,481	$ 236,847	$ 1,555,905

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, 2017

Net change in fund balances - total governmental funds (Page 7)	$	126,749
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		(25,943)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation of $629,811 exceeded capital outlay of $265,434 in the current period.		(364,377)
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.		(115,700)
Capital lease payments are reported as expenditures in the governmental funds, but reduces the liability in the Statement of Net Position.		415,153
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		(15,187)
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.		(21,567)
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.		(76,687)
Change in accrued compensated absences		(7,036)
Change in net position of governmental activities (Page 4)	$	(84,595)

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

Miller County, Georgia
Statement of Fiduciary Assets and Liabilities
Agency Funds
June 30, 2017

ASSETS		
Cash	$	225,541
Receivables		239,349
Total Assets	$	464,890
LIABILITIES		
Due to other agencies	$	464,816
Due to others		74
Total Liabilities	$	464,890

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

Miller County, Georgia
Statement of Net Position
Component Units
June 30, 2017

	Miller County Health Department	Miller County Development Authority	Totals
Assets			
Cash	$ 299,302	$ 29,936	$ 329,238
Restricted Assets	-	950	950
Due from District	2,457	-	2,457
Due from DPH	22,104	-	22,104
Total current assets	323,863	30,886	354,749
Property, plant and equipment, net	10,617	131,380	141,997
Total assets	334,480	162,266	496,746
Deferred outflows	50,432	-	50,432
Total assets and deferred outflows	$ 384,912	$ 162,266	$ 547,178
Current liabilities			
Accounts payable, trade	$ 4,356	$ 815	$ 5,171
Due to DPH	1,367	-	1,367
Total current liabilities	5,723	815	6,538
Compensated absences	2,997	-	2,997
Net Pension Liability	230,040	-	230,040
Total non-current liabilities	233,037	-	233,037
Total liabilities	238,760	815	239,575
Deferred inflows	32,953	-	32,953
Total liabilities and deferred inflows	271,713	815	272,528
Net position:			
Net investment in capital assets	10,617	131,380	141,997
Restricted for:			
Prior Year Income	81,562	-	81,562
Equipment	53,708	-	53,708
Rabies Control	10,000	-	10,000
Other Purposes	-	950	950
Unrestricted	(42,688)	29,121	(13,567)
Total net position	113,199	161,451	274,650
Total liabilities and net position	$ 384,912	$ 162,266	$ 547,178

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, 2017

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	$ 301,772	$ 130,168	$ 267,836	$ 96,232	$ -	$ 96,232
Miller County Development Authority	26,773	36,225	-	-	9,452	9,452
Total component units	$ 328,545	$ 166,393	$ 267,836	96,232	9,452	105,684
General Revenues:						
Investment				-	12	12
Total General Revenues				-	12	12
Change in Net Position				96,232	9,464	105,696
Net position - beginning				16,967	158,208	175,175
Net position - ending				$ 113,199	$ 167,672	$ 280,871

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 $181,212 as of fiscal year-end. In addition to the above mentioned prepaid expenses, the County had prepaid workers compensation insurance expenses totaling $36,242 that will be expensed in the subsequent year.

4. Restricted Assets

Miller County, Georgia did not have any restricted assets at June 30, 2017.

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, 2017 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 $73,094 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 5, 2016.

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, 2017:

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

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

Department	Fund	Balance Over Budget
Elections	General	$ 7,122
Law/Legal	General	$ 2,430
Jail	General	$ 18,547
COPS in Schools	General	$ 1,068
County Extension	General	$ 2,169
Law Library-SRF	General	$ 853
Jail/Juvenile-Public Safety-SRF	General	$ 7,755

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	$ 96,842	$ 89,026	$ 3,311	$ 189,179
Accounts	98,796	-	1,086	99,882
Intergovernmental	60,232	-	-	60,232
Gross receivables	255,870	89,026	4,397	349,293
Less: allowance for uncollectibles	(29,061)	-	-	(29,061)
Net total receivables	$ 226,809	$ 89,026	$ 4,397	$ 320,232

C. Capital Assets

Capital assets for the year ended June 30, 2017 are as follows:

Governmental activities:	Beginning Balance	Increases	Decreases	Ending Balances
Capital assets, not being depreciated:				
Land	$ 780,985	$ -	$ -	$ 780,985
Construction in Progress	-	115,298	-	115,298
Total capital assets, not being depreciated	780,985	115,298	-	896,283
Capital assets being depreciated:				
Buildings	6,768,064	-	-	6,768,064
Intangible	896,391	-	-	896,391
Machinery and Equipment	4,809,317	150,134	(252,782)	4,706,669
Infrastructure	10,991,221	-	-	10,991,221
Total capital assets being depreciated	23,464,993	150,134	(252,782)	23,362,345
Less accumulated depreciation:				
Buildings	(2,662,303)	(203,119)	-	(2,865,422)
Intangible	(70,752)	-	-	(70,752)
Machinery and Equipment	(3,384,161)	(300,119)	136,925	(3,547,355)
Infrastructure	(8,176,707)	(126,574)	-	(8,303,281)
Total accumulated depreciation	(14,293,923)	(629,812)	136,925	(14,786,810)
Total capital assets, being depreciated, net	9,171,070	(479,678)	(115,857)	8,575,535
Governmental activities capital assets, net	$ 9,952,055	$ (364,380)	$ (115,857)	$ 9,471,818

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

General activities:	
General Government	$ 52,051
Judicial	17,500
Public Safety	232,481
Public Works	268,029
Health and Welfare	41,651
Recreation	15,525
Housing and Development	2,575
Total depreciation expense-governmental activities	$ 629,812

Depreciation expense of $135,492 for assets acquired through capital leases for the year ended June 30, 2017 is included in current year depreciation expense.

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Total assets acquired through capital leases are as follows:

	Governmental Activities
Leased Assets:	
Buildings	$ 2,822,193
Equipment	439,513
Vehicles	103,689
Less: accumulated depreciation	(1,424,317)
Total	$ 1,941,078

D. Interfund Balances and Activities

Balances Due To/From Other Funds

Major Funds	Interfund Receivable (Due From)	Interfund Payable (Due to)
General Fund	$ 14,762	$ 106,260
Sub-total Major Funds	14,762	106,260
Non-Major Funds		
E-911 SRF	57,982	-
Jail/Juvenile SRF	48,278	-
Drug SRF	-	278
Recreation Special Tax Levy SRF	-	14,484
Sub-total Non-Major Funds	106,260	14,762
Totals	$ 121,022	$ 121,022

E-911 funds in the amount of $57,982 were held in the General Fund as of year-end and need to be transferred back to the E-911 Fund.

All others were for general operating expenses.

Transfers to/from Other Funds

Transfers to/from other funds at June 30, 2017 consisted of the following:

	Transfer In	
Transfer Out	Non-major Governmental - E-911	Total
General Fund	$ 157,764	$ 157,764
Totals	$ 157,764	$ 157,764

Transfers of $157,764 were made to the E-911 fund to support the operations of that fund.

E. Long-Term Debt

Capital Leases

Miller County, Georgia has five (3) 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, 2017 are as follows:

Fiscal Year	Total	Principal	Interest
2018	$ 317,459	$ 268,727	$ 48,732
2019	160,593	119,201	41,392
2020	161,261	124,531	36,730
2021	276,887	247,279	29,608
2022	144,225	120,000	24,225
2023	143,525	125,000	18,525
2024	142,588	130,000	12,588
2025	141,411	135,000	6,411
Total	$ 1,487,949	$ 1,269,738	$ 218,211

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	$ 940,000	$ 940,000
Bancorp South Equipment Financial Capital lease purchase contract for purchase of Cat. Motor Grader	235,876	1,974	2.16%	60	157,742	154,849
Caterpillar Financial Services Corp. Capital lease purchase contract for purchase of M2 Motor Grader B9F00355	197,000	1,480	2.30%	60	186,183	174,889
Totals	$ 2,297,876				$ 1,283,925	$ 1,269,738

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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, 2017 are as follows:

Fiscal Year	Total	Principal	Interest
2018	$ 113,641	$ 108,050	$ 5,591
2019	96,060	93,274	2,786
2020	29,123	28,413	710
Total	$ 238,824	$ 229,737	$ 9,087

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, 2017 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, 2017 was $0.

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, 2017 was $181,212.

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, 2017 was $48,525.

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Changes in long-term liabilities

During the year ended June 30, 2017, 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	$ 123,020	$ 108,084	$ (101,048)	$ 130,056	$ -
Capital leases	1,523,336	-	(253,598)	1,269,738	268,727
Post closure costs	8,200	-	-	8,200	-
Notes payable	391,291	-	(161,554)	229,737	108,050
Governmental activities long-term liabilities	$ 2,045,847	$ 108,084	$ (516,200)	$ 1,637,731	$ 376,777

The General Fund has been used to liquidate compensated absences.

NOTE 4 – SPECIAL ITEM – SALE OF CAPITAL ASSETS

During the fiscal year ended June 30, 2017, the County sold a capital asset, which was a transaction the County considers infrequent in occurrence. The County has reported this transaction as special items in the government-wide financial statements as required by GASB 34, paragraph 56.

The transaction consisted of the disposition of a 140M2 Motor Grader.

NOTE 5 - OTHER INFORMATION

A. Risk Management

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

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

Coverage is as follows:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Deductible: The County has not compiled a record of the claims paid up to the $2,500 deductible for the prior years. No provisions have been made in the financial statements for the year ended June 30, 2017 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 $4,365 to the RC for the year ended June 30, 2017. 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.

As of June 30, 2017 the long-term debt has been paid in full.

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.

Employees covered by benefit terms: At December 31, 2016, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	22
Inactive employees entitled to but not yet receiving benefits	45
Active employees	43
	110

Statement of Fiduciary Net Position for the Year Ended December 31, 2016

Statement of Net Fiduciary Net Position

Market Value of Assets		
Cash & Cash Equivalent.	$	68,796
Bonds		-
Fixed Interest Insurance Account		10,565
Marketable Securities		1,181,338
Total	$	1,260,699
Receivable		
Employer Contributions	$	103,349
Employee Contributions		-
Due From Insurance Pool		-
Accrued Interest Income		1,606
Total	$	104,955
Liabilities		
Administrative Expenses	$	12,012
Accrued Investment Fee		1,204
Accrued Auditing Fees		-
Payable to Insurance Pool		-
Total	$	13,216
Fiduciary Net Position	$	1,352,438

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Statement of Net Fiduciary Net Position

Additions		
Asset transfer	$	-
Employer contributions		103,349
Employee contributions		-
Net investment income		90,137
Employee contribution - buyback -		-
Total additions	$	193,486
Deductions		
Investment expense	$	6,190
Administrative expenses		12,099
Benefit payments		63,952
Post-retirement death benefit expense		555
Pre-retirement death benefit expense		1,844
Transfer to successor plans		-
Refund of employee contributions		-
Total deductions	$	84,640
Net increase (decrease) in fiduciary net position	$	108,846
Net position held in trust for pension benefits		
Beginning of year	$	1,243,592
End of year	$	1,352,438
Money weighted rates of return		7.12%

Net Position Restricted for Pension

Fiduciary net position	$	1,352,438
Deferred outflow of resources		143,632
Deferred inflow of resources		(13,806)
Net position restricted for pensions	$	1,222,612

Notes to the Statement of Fiduciary Net Position for the Year Ended December 31, 2016

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, 2016, (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	21
Terminated plan members entitled to but not yet receiving benefits	44
Active plan members	40
Total number of plan participants	105
Covered compensation for active participants	$ 1,184,085

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, 2016 were $103,349.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2017. The amount recognized as by the County as the net pension liability was as follows:

Net Pension Liability $438,270

Actuarial assumptions. The actuarial assumptions used for the January 1, 2017 valuation was applied to all periods included in the measurement were as follows:

Investment return	7.25% 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. As of December 31, 2016 the expected long-term rate of return was revised to 7.25%.

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:

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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 (33.33%) and 30-year benchmarks (33.33%), as well as the forward-looking capital market assumptions for a moderate asset allocation (33.34%), as determined by UBS.

Building block expected return based on 20-year benchmarks (see following page for details).	6.82%
Building block expected return based on 30-year benchmarks (see following page for details).	8.28%
UBS capital market assumption for a moderate asset allocation.	6.40%
20-year building blocks return (6.82% x .3333):	2.27%
30-year building blocks return (8.28% x .3333):	2.76%
UBS capital market assumption for a moderate asset allocation (6.40% x .3334):	2.13%
Discount Rate (rounded to the nearest .25%):	7.16%
	7.25%

Changes in the Net Pension Liability

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance at December 31, 2015	$ 1,655,919	$ 1,243,592	$ 412,327
Changes for the year:			
Service Cost	40,905	-	40,905
Interest	121,796	-	121,796
Liability experience (gain)/loss	(17,866)	-	(17,866)
Assumption Change	53,906	-	53,906
Employer Contributions	-	103,349	(103,349)
Employee Contributions	-	-	-
Net Investment Income	-	90,137	(90,137)
Benefit Payments	(63,952)	(63,952)	-
Administrative Expense	-	(12,099)	12,099
Other Charges	-	(8,589)	8,589
Net Charges	134,789	108,846	25,943
Balance at December 31, 2016	$ 1,790,708	$ 1,352,438	$ 438,270

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 7.25%, 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 (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	6.25%	7.25%	8.25%
Total Pension Liability	$ 2,034,357	$ 1,790,708	$ 1,589,529
Fiduciary Net Position	1,352,438	1,352,438	1,352,438
Net Pension Liability	$ 681,919	$ 438,270	$ 237,091

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

For the year ended December 31, 2016, the County recognized pension expense of $128,978. At June 30, 2017, the County reported deferred outflows of resources and deferred inflow of resources related to pensions from the following sources:

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	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.	63,696	-
Total	$ 63,696	$ -

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,	2018	$ 21,567
	2019	21,567
	2020	21,567
	2021	19,285
	2022	1,276

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, 2017 is $8,200. No capacity remains to calculate the annual accrual due to the closure of the landfill.

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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.

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

Deposits and Investments

Total Cash and investments as of June 30, 2017, are summarized as follows:

As reported in the Statement of Net Position:

Cash and cash equivalents	$ 299,306
Cash deposited with financial institutions	$ 299,102

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, 2017, 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	$ 51,516
Interest	327
Administrative Claiming	29,719
	$ 81,562

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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, 2017 as follows:

	Due From	Due To	Net
Grant-In-Aid	$ 7,596	$ 1,367	$ 6,229
Administrative Claiming	14,508	-	14,508
	$ 22,104	$ 1,367	$ 20,737

Capital Assets

Capital asset activity for the fiscal year ended June 30, 2017 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Equipment	$ 15,023	$ -	$ -	$ 15,023
Accumulated Depreciation	(2,972)	(1,434)	-	(4,406)
	$ 12,051	$ (1,434)	$ -	$ 10,617

Compensated Absences

Non-current liabilities on the Statement of Net Position are made up of compensated absences payable at June 30, 2017. All of the compensated absences are related to governmental activities. Changes in compensated absences for fiscal year 2017 are as follows:

Beginning Balance	Additions	Deletions	Ending Balance
$ 13,814	$ -	$ 10,817	$ 2,997

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Fund Balances

The following is a summary of fund balance transactions for the fiscal year 2017:

		Assigned		
	Unassigned	Prior Year Income	Board Designated	Total
July 1, 2016	$ 137,148	$ 76,478	$ 63,708	$ 277,334
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	35,722	-	-	35,722
Transfers In	-	81,562	-	81,562
Transfers Out	-	(76,478)	-	(76,478)
June 30, 2017	$ 172,870	$ 81,562	$ 63,708	$ 318,140

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, 2017 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, 2017 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, 2016): $ 27,954

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	$ 230,040
Employer's proportion of net pension liability	.004863%
Increase/(Decrease) from proportion measured as of June 30, 2014	.000494%
Employer's recognized pension expense	($ 22,020)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 531
Changes of assumptions	1,949	-
Net difference between projected and actual earnings on pension plan investments	23,389	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	-	32,422
Employer contributions subsequent to the measurement date	25,094	-
Total	$ 50,432	$ 32,953

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:	
2018	$ (27,152)
2019	(891)
2020	12,610
2021	7,818
2022	-
Thereafter	-

Actuarial Assumptions

The total pension liability as of June 30, 2016, was determined by an actuarial valuation as of June 30, 2015 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary Increases	3.25-7.00%, including inflation
Investment rate of return	7.50%, net of pension plan investment expense, including inflation

Post–retirement mortality rates were based on the RP-2000 Combined Mortality Table with future mortality improvement projected to 2025 with the Society of Actuaries' projection scale BB and set forward two (2) years for both males and females for service retirements and dependent beneficiaries. The RP-2000 Disability Mortality Table with future mortality improvement projected to 2025 with Society of Actuaries; projection scale BB and set back seven (7) years for males and set forward three (3) years for females was used for death after disability retirement. There is a margin for future mortality improvement in the tables used by the System. Based on the results of the most recent experience study adopted by the Board on December 17, 2015, the numbers of expected future deaths are 9-12% less than the actual number of deaths that occurred during the study period for service retirements and beneficiaries and for disability retirements. Rates of mortality in active service were based on the RP-2000 Employee Mortality Table projected to 2025 with projection scale BB.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2009-June 30, 2014.

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	$ 311,747	$ 230,040	$ 160,410

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 4, 2017, the date on which the financial statements were available to be issued.

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

Deposit and Investments

At year-end, the Authority's carrying amount of deposits was $29,936 and the bank balance was $30,014. The entire bank balance of $20,678 was covered by federal depository insurance.

Capital Assets

Capital asset activity for the year ended June 30, 2017 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	(136,469)	(667)	-	(137,136)
Rail Spur	(1,334)	(5,554)		(6,888)
Total accumulated depreciation	(137,803)	(6,221)	-	(144,024)
Total capital assets being depreciated, net	137,601	(6,221)	-	131,380
Governmental activities capital assets, net	$ 137,601	$ (6,221)	$ -	$ 131,380

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

Governmental activities:	
General Government	$ 6,221
Total depreciation expense - governmental activities	$ 6,221

Changes in Long-Term Liabilities

The Authority had no long-term liabilities as of June 30, 2017.

REQUIRED SUPPLEMENTARY INFORMATION

Miller County, Georgia
Budgetary Comparison Schedule - General Fund
For the Fiscal Year Ended June 30, 2017

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis) (See Note A)	Variance with Final Budget- Positive (Negative)
REVENUES				
Taxes	$ 4,293,801	$ 4,293,801	$ 3,707,537	$ (586,264)
Licenses & Permits	28,000	28,000	17,056	(10,944)
Intergovernmental	260,734	260,734	216,762	(43,972)
Fines, Forfeitures & Penalties	188,000	188,000	154,397	(33,603)
Charges for Services	469,400	469,400	586,703	117,303
Investment Income	700	700	558	(142)
Miscellaneous	55,000	55,000	71,702	16,702
Total Revenues	5,295,635	5,295,635	4,754,715	(540,920)
EXPENDITURES				
General Government				
Legislative	46,322	54,749	54,250	499
Executive	14,030	14,030	12,543	1,487
Clerk of Commissioners	67,728	68,296	61,790	6,506
Contingency	150,000	68,566	-	68,566
Registrar	21,426	23,129	21,856	1,273
Elections	33,982	33,982	41,104	(7,122)
Financial Administration	142,552	142,552	132,464	10,088
Law/Legal	6,000	6,000	8,430	(2,430)
Tax Commissioner	134,596	134,596	134,147	449
Tax Assessor	258,208	258,208	235,722	22,486
Board of Equalization	1,930	2,988	2,988	-
General Govt. Buildings and Grounds	140,649	140,649	99,430	41,219
General Government	1,017,423	947,745	804,724	143,021
Judicial				
Clerk of Courts	153,901	152,725	151,864	861
Superior Court	34,850	37,809	37,049	760
State Court	53,498	45,207	44,480	727
Magistrate Court	73,551	73,791	70,681	3,110
Probate Court	82,904	82,444	76,248	6,196
Juvenile Court	103,916	113,041	112,451	590
Public Defender	35,000	35,000	29,950	5,050
Judicial	537,620	540,017	522,723	17,294
Public Safety				
Crime Control and Investigation	9,550	9,550	9,316	234
Sheriff	563,192	572,374	544,573	27,801
Jail	605,576	605,558	624,105	(18,547)
COPS in Schools	39,314	39,773	40,841	(1,068)
Detention Officer	47,514	47,891	46,023	1,868
Corrections/Probation-Joint	60,669	61,157	61,157	-
Fire	70,975	70,975	70,975	-
Emergency Management Services	742,022	758,111	750,019	8,092
Coroner/Medical Examiner	10,356	12,150	11,634	516
EMA/Flood Plan Management	17,926	33,119	32,986	133
Public Safety	2,167,094	2,210,658	2,191,629	19,029

Miller County, Georgia
Budgetary Comparison Schedule - General Fund
For the Fiscal Year Ended June 30, 2017

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis) (See Note A)	Variance with Final Budget- Positive (Negative)
Public Works				
Road Department	657,124	657,124	629,416	27,708
Dumpsites	180,756	193,680	193,680	-
Landfill - Closure/Post-Closure Cost	8,500	8,500	8,295	205
Public Works	846,380	859,304	831,391	27,913
Health and Welfare				
Family Connection	-	160	160	-
Health Services	30,370	33,960	33,960	-
Health Department	105,430	109,020	109,020	-
Indigent Medical Care	120,492	120,492	108,077	12,415
Welfare & Assistance	1,000	1,000	1,000	-
DFACS - Building and Plant	1,200	1,745	1,745	-
Senior Citizen Center	50	50	-	50
Health and Welfare	258,542	266,427	253,962	12,465
Culture and Recreation				
Recreation	-	154	154	-
Golf Course	60,000	62,753	62,753	-
Culture and Recreation	60,000	62,907	62,907	-
Housing and Development				
County Extension	63,268	63,268	65,437	(2,169)
Forest Resources	6,517	6,517	6,517	-
Building Inspection	67,082	67,082	61,286	5,796
Chamber of Commerce	5,000	5,000	5,000	-
Housing and Development	141,867	141,867	138,240	3,627
Total Expenditures - All Departments	5,028,926	5,028,925	4,805,576	223,349
Net Excess	266,709	266,710	(50,861)	(317,571)
OTHER FINANCING SOURCES (USES)				
Transfers In (Out)	-	-	(157,765)	(157,765)
Total Operating Transfers In (Out)	-	-	(157,765)	(157,765)
Net Excess after Transfers	$ 266,709	$ 266,710	$ (208,626)	$ (475,336)

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	$4,754,715
Adjustments:	
The County budgets revenues on the cash basis of accounting rather than the modified accrual basis of accounting	29,581
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	$4,834,296
Expenditures	
Actual amounts (budgetary basis) "expenditures" from the budgetary comparison schedules	$4,805,576
Adjustments:	
The County records expenditures on the cash basis of accounting for budgetary purposes.	14,683
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	$4,870,259

Miller County, Georgia
Budgetary Comparison
For the Fiscal Year Ended June 30, 2017

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 5, 2016. 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, 2017

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

	2016	2015	2014
Total Pension Liability as of beginning of year	$ 1,655,919	$ 1,502,398	$ 1,413,362
Service cost	40,905	40,426	43,470
Interest	124,194	112,680	106,002
Plan change	-	-	-
Assumption change	53,906	57,258	-
Benefit payments (adjusted for interest)	(66,350)	(62,562)	(60,436)
Experience (gain)/(loss)	(17,866)	5,719	-
Total Pension Liability as of December 31, 2016	$ 1,790,708	$ 1,655,919	$ 1,502,398
Fiduciary Net Position as of beginning of year	$ 1,243,592	$ 1,216,109	$ 1,113,810
Employer contributions	103,349	97,717	99,576
Employee contributions (including buyback)	-	-	-
Net investment income	90,137	7,583	78,669
Benefit payments	(63,952)	(60,301)	(58,252)
Employee contribution refunds	-	-	-
Administrative expense	(12,099)	(9,154)	(9,462)
Other	(8,589)	(8,362)	(8,232)
Fiduciary Net Position as of December 31, 2016	$ 1,352,438	$ 1,243,592	$ 1,216,109
Net position liability as of beginning of year	$ 412,327	$ 286,289	$ 299,552
Net pension liability as of end of year	$ 438,270	$ 412,327	$ 286,289
Fiduciary Net Position as a percentage of Total Pension Liability	75.5%	75.1%	80.9%
Covered-employee payroll	$ 1,184,085	$ 1,269,770	$ 1,356,651
Net pension liability as a percentage of covered-employee payroll	37.0%	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, 2017

SCHEDULE OF COUNTY CONTRIBUTIONS

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Actuarially determined contribution	$ 103,349	$ 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	103,349	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	$ 1,184,085	$ 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	8.7%	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, 2017
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	4%-5.5%
Investment rate of return	7.25%
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 to 2017

Miller County, Georgia
Required Supplementary Information - OPEB
June 30, 2017

SCHEDULE OF FUNDING PROGRESS - OPEB
2016
(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, 2017

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.

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, 2017

	Law Library	E-911	Drug Abuse	Jail/Juvenile	Confiscated Assets	Recreation Special Tax Levy	Totals
Assets							
Cash in bank	$ 14,061	$ 78,498	$ 1,558	$ 28,652	$ 5,216	$ 22,162	$ 150,147
Taxes receivable	-	-	-	-	-	3,311	3,311
Accounts receivable	-	-	-	1,086	-	-	1,086
Due from other funds	-	57,982	-	48,278	-	-	106,260
Total Assets	$ 14,061	$ 136,480	$ 1,558	$ 78,016	$ 5,216	$ 25,473	$ 260,804
Liabilities & Fund Balances							
Liabilities							
Accounts payable	$ -	$ 2,463	$ -	$ 2,386	$ -	$ 1,639	$ 6,488
Due to other governments	-	-	-	-	-	2,707	2,707
Due to other funds	-	-	278	-	-	14,484	14,762
Total Liabilities	-	2,463	278	2,386	-	18,830	23,957
Fund Balances							
Restricted for:							
Legal Reference Materials	14,061	-	-	-	-	-	14,061
Public Safety	-	134,017	1,280	75,630	5,216	-	216,143
Unassigned	-	-	-	-	-	6,643	6,643
Total Fund Balances	14,061	134,017	1,280	75,630	5,216	6,643	236,847
Total Liabilities and Fund Balance	$ 14,061	$ 136,480	$ 1,558	$ 78,016	$ 5,216	$ 25,473	$ 260,804

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, 2017

	Law Library	E-911	Drug Abuse	Jail/Juvenile	Confiscated Assets	Recreation Special Tax Levy	Totals
Revenues							
Fines	$ 5,330	$ -	$ 3,617	$ 11,809	$ -	$ -	$ 20,756
Charges for Services	-	89,030	-	-	-	67	89,097
Intergovernmental	-	19,573	-	-	-	-	19,573
Interest	8	31	200	16	-	200	455
Taxes	-	-	-	-	-	104,283	104,283
Miscellaneous	-	-	-	6,788	-	-	6,788
Total Revenues	5,338	108,634	3,817	18,613	-	104,550	240,952
Expenditures							
Current							
General Government	8,353	-	-	-	-	-	8,353
Judicial	-	-	-	1,620	-	-	1,620
Public Safety	-	304,716	901	21,005	-	-	326,622
Culture and Recreation	-	-	-	-	-	88,648	88,648
Capital Outlay							
Public Safety	-	540	32,454	-	-	-	32,994
Total Expenditures	8,353	305,256	33,355	22,625	-	88,648	458,237
Excess (deficiency) of revenues over expenditures	(3,015)	(196,622)	(29,538)	(4,012)	-	15,902	(217,285)
Other Financing Sources							
Transfers in	-	157,764	-	-	-	-	157,764
Total other financing sources	-	157,764	-	-	-	-	157,764
Net Change in Fund Balance	(3,015)	(38,858)	(29,538)	(4,012)	-	15,902	(59,521)
Fund Balance-beginning of period	17,076	172,875	30,818	79,642	5,216	(9,259)	296,368
Fund Balance-end of period	$ 14,061	$ 134,017	$ 1,280	$ 75,630	$ 5,216	$ 6,643	$ 236,847

Miller County, Georgia
Law Library - Special Revenue Fund
Budgetary Comparison Schedule (Non GAAP)
For the Fiscal Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Fees from Court	$ 7,500	$ 7,500	$ 5,330	$ (2,170)
Interest	-	-	8	8
Total Revenues	7,500	7,500	5,338	(2,162)
Expenditures				
Books & Publications	7,500	7,500	8,353	(853)
Total Expenditures	7,500	7,500	8,353	(853)
Excess (Deficiency) of Revenues Over Expenditures	-	-	(3,015)	(3,015)
Fund Balance-Beginning of Period	17,076	17,076	17,076	-
Fund Balance-End of Period	$ 17,076	$ 17,076	$ 14,061	$ (3,015)

Miller County, Georgia
E-911 - Special Revenue Fund
Budgetary Comparison Schedule (Non GAAP)
For the Fiscal Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Charges for Services	$ 83,850	$ 83,850	$ 89,030	$ 5,180
Interest	-	-	31	31
Miscellaneous	-	-	19,573	19,573
Total Revenues	83,850	83,850	108,634	24,784
Expenditures				
Public Safety	350,559	350,559	305,259	45,300
Total Expenditures	350,559	350,559	305,259	45,300
Excess (Deficiency) of Revenues Over Expenditures	(266,709)	(266,709)	(196,625)	70,084
Other Financing Sources				
Transfers In	-	-	157,764	157,764
Total Other Financing Sources	-	-	157,764	157,764
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(266,709)	(266,709)	(38,861)	227,848
Fund Balance-Beginning of Period	172,875	172,875	172,875	-
Fund Balance-End of Period	$ (93,834)	$ (93,834)	$ 134,014	$ 227,848

Miller County, Georgia
Drug Abuse - Special Revenue Fund
Budgetary Comparison Schedule (Non GAAP)
For the Fiscal Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Fines	$ 4,000	$ 4,000	$ 3,617	$ (383)
Interest	2,200	2,200	200	(2,000)
Total Revenues	6,200	6,200	3,817	(2,383)
Expenditures				
Public Safety	6,200	6,200	901	5,299
Total Expenditures	6,200	6,200	901	5,299
Excess (Deficiency) of Revenues Over Expenditures	-	-	2,916	2,916
Fund Balance-Beginning of Period	30,818	30,818	30,818	-
Fund Balance-End of Period	$ 30,818	$ 30,818	$ 33,734	$ 2,916

Miller County, Georgia
Jail/Juvenile - Special Revenue Fund
Budgetary Comparison Schedule (Non GAAP)
For the Fiscal Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Fines	$ 10,250	$ 10,250	$ 11,809	$ 1,559
Interest	-	-	16	16
Miscellaneous	5,000	5,000	6,788	1,788
Total Revenues	15,250	15,250	18,613	3,363
Expenditures				
Judicial	2,000	2,000	1,620	380
Public Safety	13,250	13,250	21,005	(7,755)
Total Expenditures	15,250	15,250	22,625	(7,375)
Excess (Deficiency) of Revenues Over Expenditures	-	-	(4,012)	(4,012)
Fund Balance-Beginning of Period	79,642	79,642	79,642	-
Fund Balance-End of Period	$ 79,642	$ 79,642	$ 75,630	$ (4,012)

Miller County, Georgia
Recreation Special Tax Levy - Special Revenue Fund
Budgetary Comparison Schedule (Non GAAP)
For the Fiscal Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Taxes	$ 120,379	$ 120,379	$ 104,283	$ (16,096)
Charges for Services	-	-	67	67
Interest	-	-	200	200
Total Revenues	120,379	120,379	104,550	(15,829)
Expenditures				
Culture & Recreation	120,379	120,379	88,648	31,731
Total Expenditures	120,379	120,379	88,648	31,731
Excess (Deficiency) of Revenues Over Expenditures	-	-	15,902	15,902
Fund Balance-Beginning of Period	(9,259)	(9,259)	(9,259)	-
Fund Balance-End of Period	$ (9,259)	$ (9,259)	$ 6,643	$ 15,902

Miller County, Georgia
For the Fiscal Year Ended June 30, 2017

FIDUCIARY FUNDS

Miller County, Georgia
Agency Funds
Combining Statement of Changes in Fiduciary Assets and Liabilities
For the Fiscal Year Ended June 30, 2017

	Balance June 30, 2016	Additions	Deletions	Balance June 30, 2017
PROBATE/MAGISTRATE COURT				
Assets				
Cash	$ 401	$ 92,831	$ (93,006)	$ 226
Total Assets	$ 401	$ 92,831	$ (93,006)	$ 226
Liabilities				
Due to other agencies	$ 328	$ 58,141	$ (58,317)	$ 152
Due to others	73	34,690	(34,689)	74
Total Liabilities	$ 401	$ 92,831	$ (93,006)	$ 226
CLERK OF THE COURTS				
Assets				
Cash	$ 11,933	$ 266,923	$ (264,879)	$ 13,977
Total Assets	$ 11,933	$ 266,923	$ (264,879)	$ 13,977
Liabilities				
Due to other agencies	$ 11,933	$ 266,923	$ (264,879)	$ 13,977
Total Liabilities	$ 11,933	$ 266,923	$ (264,879)	$ 13,977
TAX COMMISSIONER				
Assets				
Cash	$ 146,377	$ 7,735,170	$ (7,686,056)	$ 195,491
Receivables	274,792	6,451,449	(6,486,892)	239,349
Total Assets	$ 421,169	$ 14,186,619	$ (14,172,948)	$ 434,840
Liabilities				
Due to other agencies	$ 421,169	$ 14,186,619	$ (14,172,948)	$ 434,840
Total Liabilities	$ 421,169	$ 14,186,619	$ (14,172,948)	$ 434,840
TAX ASSESSOR				
Assets				
Cash	$ 238	$ 51,747	$ (51,935)	$ 50
Total Assets	$ 238	$ 51,747	$ (51,935)	$ 50
Liabilities				
Due to other agencies	$ 238	$ 51,747	$ (51,935)	$ 50
Total Liabilities	$ 238	$ 51,747	$ (51,935)	$ 50
PROBATION				
Assets				
Cash	$ 6,679	$ 85,131	$ (76,013)	$ 15,797
Total Assets	$ 6,679	$ 85,131	$ (76,013)	$ 15,797
Liabilities				
Due to other agencies	$ 6,679	$ 85,131	$ (76,013)	$ 15,797
Total Liabilities	$ 6,679	$ 85,131	$ (76,013)	$ 15,797
TOTALS - ALL AGENCY FUNDS				
Assets				
Cash	$ 165,628	$ 8,231,802	$ (8,171,889)	$ 225,541
Receivables	274,792	6,451,449	(6,486,892)	239,349
Total Assets	$ 440,420	$ 14,683,251	$ (14,658,781)	$ 464,890
Liabilities				
Due to other agencies	$ 440,347	$ 14,648,561	$ (14,624,092)	$ 464,816
Due to others	73	34,690	(34,689)	74
Total Liabilities	$ 440,420	$ 14,683,251	$ (14,658,781)	$ 464,890

STATE REPORTING REQUIREMENTS

Miller County, Georgia
Annual Report of 9-1-1 Expenditures
For the Fiscal Year Ended June 30, 2017

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)	$	540
3c	Maintenance costs	46-5-134(f)(1)(A)	$	30,867
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$	11,677
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)	$	187,536
5b	Employee benefits	46-5-134(f)(1)(C)	$	38,901
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)	$	340
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, 2017

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		$	20,810
	General Supplies and Materials		$	56

Miller County, Georgia
Annual Report of 9-1-1 Expenditures
For the Fiscal Year Ended June 30, 2017

	Travel	$	226
	Dues	$	229
	Advertising	$	0
		$	
		$	
		$	
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)	$	291,182

Reconciling Note:

Non-Allowable Items		
Professional Fees		14,077
Total Expenditures on Combining Statement of Revenues, Expenditures & Changes in Fund Balance	$	305,259

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

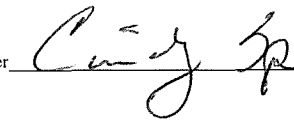
Certification of Local Government Officials

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 1/8/18

Print Name of Chief Elected Official Allen Worsley

Title of Chief Elected Official Chairperson

Signature of Chief Financial Officer  Date 1/8/18

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, 2017

Project	Original Estimated Cost	Expenditure			Estimated Percentage of Completion
		Prior Year	Current Year	Total	
SPLOST 2013-2019					
EMS Equipment	$ 360,000	$ 281,562	$ 96,338	$ 377,900	104.97%
E-911 Equipment	36,000	9,563	625	10,188	28.30%
Emergency Management Agency	36,000	1,563	1,024	2,587	7.19%
Sheriff's Department Equipment	288,000	72,951	100,184	173,135	60.12%
Roads, Streets & Bridges	1,116,000	633,302	199,433	832,735	74.62%
County Public Service Buildings	324,000	121,781	18,529	140,310	43.31%
Parks and Recreation	319,680	86,659	29,961	116,620	36.48%
City Portion Per Contract					
Fire Department Equipment	360,000	146,518	54,891	201,409	55.95%
Colquitt Police Department Equipment	226,080	112,257	33,728	145,985	64.57%
Public Works	504,000	250,254	75,190	325,444	64.57%
City Public Service Buildings	30,240	15,017	4,511	19,528	64.58%
Total	$ 3,600,000	$ 1,731,427	$ 614,414	$ 2,345,841	65.16%

Project	Original Estimated Revenues	Revenues			Estimated Percentage Collected
		Prior Year	Current Year	Total	
SPLOST 2013-2019					
EMS Equipment	$ 360,000	$ 180,121	$ 51,632	$ 231,753	64.38%
E-911 Equipment	36,000	18,343	5,163	23,506	65.29%
Emergency Management Agency	36,000	18,343	5,163	23,506	65.29%
Sheriff's Department Equipment	288,000	144,171	41,306	185,477	64.40%
Roads, Streets & Bridges	1,116,000	557,602	160,061	717,663	64.31%
County Public Service Buildings	324,000	162,159	46,620	208,779	64.44%
Parks and Recreation	319,680	159,988	45,850	205,838	64.39%
City Portion Per Contract					
Fire Department Equipment	360,000	179,771	51,632	231,403	64.28%
Colquitt Police Department Equipment	226,080	112,880	32,425	145,305	64.27%
Public Works	504,000	251,643	72,286	323,929	64.27%
City Public Service Buildings	30,240	15,099	4,337	19,436	64.27%
Total	$ 3,600,000	$ 1,800,120	$ 516,475	$ 2,316,595	64.35%

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, 2017, 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 8, 2018. 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.*

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 8, 2018

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, 2017 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
Elections	General	$ 7,122
Law/Legal	General	$ 2,430
Jail	General	$ 18,547
COPS in Schools	General	$ 1,068
County Extension	General	$ 2,169
Law Library-SRF	General	$ 853
Jail/Juvenile-Public Safety-SRF	General	$ 7,755

Criteria:

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

Cause:

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

Effect:

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

Recommendation:

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

Management's Response:

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

STATISTICAL SECTION

Miller County, Georgia
Government-Wide Revenues

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
2017	$ 950,023	$ 134,870	$ 518,845	$ 3,847,325	$ 422,653	$ 3,925	$ 56,002	$ 5,933,643

* 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
2017	$ 880,043	$ 542,338	$ 2,815,424	$ 1,331,148	$ 122,651	$ 181,175	$ 134,994	$ 10,465	$ 6,018,238

* 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 6/30/2017	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	$ 3,766,571	$ 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	154,397	181,906	186,230	196,712	191,315	163,830	241,537	254,823	252,018	219,914	216,495	170,919
Intergovernmental	266,762	298,513	296,349	750,605	837,116	549,871	873,363	994,789	633,785	672,314	988,924	859,752
Other	646,566	620,364	482,296	654,300	472,929	660,725	582,384	521,845	532,426	494,063	479,336	407,290
Total Revenues	4,834,296	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	800,114	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	2,067,175	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	831,392	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	167,377	156,509	164,497	167,329	214,918	162,967	188,612	280,081	308,149	276,557	455,655	151,702
Other	1,002,894	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	4,868,952	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	$ (34,656)	$ (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, 2017

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	Scott Worsley
Coroner	Danny Sheffield