

Miller County, Georgia
Financial Statements
For the Fiscal Year Ended
June 30, 2012

Miller County, Georgia
For the Fiscal Year Ended June 30, 2012
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INDEPENDENT AUDITORS' REPORT

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

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, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Miller County, Georgia's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the aggregate discretely presented component units which represents 40% and 74%, respectively, of the total assets and revenues of Miller County, Georgia. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion on the financial statements, insofar as it relates to the amounts included for the aggregate discretely presented component units (Miller County Health Department and the Miller County Hospital Authority), is based 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to in the first paragraph 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 for Miller County, Georgia as of June 30, 2012, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 9, 2013, on our consideration of the Miller County, Georgia's internal control over financial reporting and 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with "Government Auditing Standards" and should be read in conjunction with this report in considering the results of our audit.

The Budgetary Comparison Schedule (pages 44 and 45), and the GASB 27 – Schedule of Funding Progress (pages 48 and 49), are not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Miller County, Georgia has not presented Management's Discussion and Analysis, which the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise Miller County, Georgia's basic financial statements. The accompanying schedule of Special Purpose Local Option Sales Tax is presented for purposes of additional analysis as required by Georgia statutes (48-8-121 OCGA) and is not a required part of the financial statements of Miller County, Georgia. Additionally, in the supplemental section, the combining and individual fund statements on pages 50 and 51 and the schedules on pages 52 through 58 are presented for purposes of additional analysis and are not a required part of the basic financial statements of Miller County, Georgia. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

Perry L. Henry, LLC

Perry L. Henry, LLC
Certified Public Accountant
Bainbridge, Georgia
January 9, 2013

Miller County, Georgia
Statement of Net Assets
June 30, 2012

	Governmental Activities	Total	Total Component Units
ASSETS			
Cash on hand and in banks	\$ 1,665,676	\$ 1,665,676	\$ 1,297,972
Taxes	110,663	110,663	-
Accounts	355,730	355,730	2,345,000
Other	-	-	283,000
Due from other governments	34,591	34,591	9,331
Estimated third-party payer settlements	-	-	864,000
Inventory, at cost	-	-	363,000
Prepaid expenses	683,935	683,935	-
Restricted assets	7,905	7,905	-
Land and construction in progress	1,281,390	1,281,390	177,332
Other capital assets, net of depreciation	9,105,509	9,105,509	4,712,428
Total Assets	13,245,399	13,245,399	10,052,063
LIABILITIES			
Accounts payable	146,610	146,610	1,364,541
Bank overdraft - (Net)	366	366	-
Accrued liabilities	25,928	25,928	3,304,000
Current portion of legal settlement	-	-	30,000
Due to other governments	2,019	2,019	2,543
Deferred revenue	-	-	-
Pension, net excess	5,695	5,695	-
Short-Term Estimated third-party payor settlements	-	-	516,000
Long-term liabilities:			
Portion due and payable within one year:			
Capital leases	284,368	284,368	-
Notes	110,720	110,720	168,000
Portion due and payable after one year:			
Capital leases	1,824,501	1,824,501	-
Notes	743,861	743,861	5,591,498
Accrued closure/postclosure costs	8,200	8,200	-
Compensated absences payable	72,191	72,191	19,236
Total Liabilities	3,224,459	3,224,459	10,995,818
NET ASSETS			
Investment in capital assets, net of related debt	7,423,449	7,423,449	2,569,262
Restricted for:			
Capital projects	374,825	374,825	-
Unrestricted	2,222,666	2,222,666	(3,513,017)
Total Net Assets	\$ 10,020,940	\$ 10,020,940	\$ (943,755)

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

Miller County, Georgia
Statement of Activities
For the Fiscal Year Ended June 30, 2012

Functions/Programs	Net (Expenses) Revenues and Changes in Net Assets						Component Units
	Expenses	Program Revenues			Primary Government		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Total	
Governmental:							
General Government	\$ 618,295	\$ 109,341	\$ -	\$ -	\$ (508,954)	\$ (508,954)	
Judicial	489,291	-	89,034	-	(400,257)	(400,257)	
Public Safety	2,610,433	995,924	59,085	145,467	(1,409,957)	(1,409,957)	
Public Works	1,583,520	20,876	13,386	359,258	(1,190,000)	(1,190,000)	
Health and Welfare	303,751	102,228	-	-	(201,523)	(201,523)	
Culture and Recreation	167,257	14,231	-	4,061	(148,965)	(148,965)	
Housing and Development	95,787	-	-	-	(95,787)	(95,787)	
Interest on long-term debt	63,371	-	-	-	(63,371)	(63,371)	
Total governmental activities	<u>\$ 5,931,705</u>	<u>\$ 1,242,600</u>	<u>\$ 161,505</u>	<u>\$ 508,786</u>	<u>\$ (4,018,814)</u>	<u>\$ (4,018,814)</u>	
Component units:							
Miller County Hospital Authority	\$ 19,065,000	\$ 20,441,000	\$ -	\$ -			\$ 1,376,000
Miller County Health Department	343,217	136,859	211,919	-			5,561
Miller County Development Authority	48,638	53,325	-	-			4,687
Total component units	<u>\$ 19,456,855</u>	<u>\$ 20,631,184</u>	<u>\$ 211,919</u>	<u>\$ -</u>			<u>1,386,248</u>

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

Miller County, Georgia
Statement of Activities
For the Fiscal Year Ended June 30, 2012

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Assets		Component Units
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Total	
Changes in Net assets:							
	Net (expenses) revenue (Page 3)				(4,018,814)	(4,018,814)	1,386,248
General revenues:							
	Taxes						
	Property taxes, levied for general purposes				2,865,114	2,865,114	-
	Sales taxes				709,151	709,151	-
	Alcoholic beverages taxes				7,559	7,559	-
	Business taxes				12,684	12,684	-
	Penalties and interest on delinquent taxes				57,633	57,633	-
	Insurance premium tax				172,869	172,869	-
	Grants and private contributions not restricted to specific programs				472,117	472,117	-
	Investment earnings				8,823	8,823	2,463
	Miscellaneous				27,675	27,675	125,000
	Special item - sale of capital assets				2,750	2,750	8,000
	Total general revenues and special items				4,336,375	4,336,375	135,463
	Change in net assets				317,561	317,561	1,521,711
	Net assets - beginning - as previously reported				9,697,164	9,697,164	(2,465,466)
	Prior period adjustment				6,215	6,215	-
	Net assets - restated				9,703,379	9,703,379	(2,465,466)
	Net assets - ending				\$ 10,020,940	\$ 10,020,940	\$ (943,755)

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

Miller County, Georgia
Balance Sheet
Governmental Funds
June 30, 2012

	General	CDBG DCA Capital Projects Fund	SPLOST Capital Projects Fund 2006	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash on hand and in banks	\$ 1,164,576	\$ -	\$ 300,823	\$ 200,277	\$ 1,665,676
Receivables (net, where applicable, of allowances for uncollectible):					
Taxes, including interest, penalties & liens	108,644	-	125,612	2,019	236,275
Accounts	124,894	-	-	3,395	128,289
Due from other funds	51,435	-	2,135	-	53,570
Due from other governments	114,900	-	5,033	16,488	136,421
Prepaid expenses	215	-	-	-	215
Restricted assets:					
Cash in bank	-	-	-	7,905	7,905
Total Assets	\$ 1,564,664	\$ -	\$ 433,603	\$ 230,084	\$ 2,228,351
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 135,014	\$ -	\$ 8,778	\$ 2,174	\$ 145,966
Bank overdraft - (Net)	-	-	-	366	366
Accrued liabilities	25,928	-	-	-	25,928
Due to other governments	-	-	-	2,019	2,019
Deferred revenue	84,767	-	-	-	84,767
Due to other funds	-	-	50,000	3,570	53,570
Other payable	642	-	-	-	642
Total Liabilities	246,351	-	58,778	8,129	313,258
Fund Balances					
Restricted for:					
Capital projects	-	-	374,825	-	374,825
Legal Reference Materials	-	-	-	27,204	27,204
Public Safety	-	-	-	191,298	191,298
Public Works	-	-	-	7,905	7,905
Unassigned	1,318,313	-	-	(4,452)	1,313,861
Total Fund Balances	1,318,313	-	374,825	221,955	1,915,093
Total Liabilities and Fund Balances	\$ 1,564,664	\$ -	\$ 433,603	\$ 230,084	\$ 2,228,351

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 Assets
June 30, 2012

Total *fund* balances for governmental funds (Page 7) \$ 1,915,093

Total *net assets* reported for governmental activities in the Statement of Net Assets is different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:

Land	780,985	
Infrastructure	9,478,524	
Buildings	6,619,169	
Intangible	70,754	
Machinery	4,488,349	
Construction in progress	500,405	
 Total capital assets	 21,938,186	
 Accumulated depreciation	 (11,551,287)	
 Total assets - net	 10,386,899	10,386,899

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. 84,764

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. 683,720

Long-term liabilities, including capital leases payable and compensated absences, are not due and payable in the current period and therefore are not reported in the funds. (3,043,841)

Pension net assets are not current financial resources and are not recognized at the fund financial reporting level, but are reported on the government-wide Statement of Net Assets. (5,695)

Total net assets of governmental activities (Page 2) \$ 10,020,940

Miller County, Georgia
Statement of Revenues, Expenditures and Changes
in Fund Balances - Governmental Funds
For the Fiscal Year Ended June 30, 2012

	General	CDBG DCA Capital Projects Fund	Capital Projects- SPLOST 2006	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 3,437,017	\$ -	\$ 727,336	\$ 87,922	\$ 4,252,275
Licenses & Permits	26,417	-	-	-	26,417
Intergovernmental	549,871	412,893	10,184	28,952	1,001,900
Charges for Services	467,839	-	-	99,044	566,883
Fines & Forfeitures	163,830	-	-	41,739	205,569
Investment Income	7,958	-	2,430	864	11,252
Miscellaneous	158,511	-	-	2,528	161,039
Total Revenues	4,811,443	412,893	739,950	261,049	6,225,335
EXPENDITURES					
Current Operating					
General Government	575,944	-	-	4,500	580,444
Judicial	482,621	-	-	5,394	488,015
Public Safety	2,211,104	-	-	90,613	2,301,717
Public Works	772,573	-	-	-	772,573
Health and Welfare	162,967	-	-	-	162,967
Cultural & Recreation	48,521	-	-	106,076	154,597
Housing and Development	92,126	-	-	-	92,126
Intergovernmental	-	-	253,050	-	253,050
Capital Outlay					
General Government	17,200	412,893	13,969	-	444,062
Judicial	830	-	-	-	830
Public Safety	1,060	-	141,399	2,776	145,235
Public Works	248,691	-	88,240	-	336,931
Health and Welfare	-	-	2,538	-	2,538
Cultural and Recreation	-	-	-	3,528	3,528
Housing and Development	1,124	-	-	-	1,124
Debt Service					
Principal	416,442	-	223,208	3,528	643,178
Interest	90,907	-	29,400	514	120,821
Total Expenditures	5,122,110	412,893	751,804	216,929	6,503,736
Excess (Deficiency) of Revenues Over Expenditures	(310,667)	-	(11,854)	44,120	(278,401)
OTHER FINANCING SOURCES (USES)					
Proceeds from Capital Leases	248,691	-	-	-	248,691
Proceeds from Debt Agreements	-	-	-	3,528	3,528
Transfers In	-	-	-	2,210	2,210
Transfers Out	(2,210)	-	-	-	(2,210)
Total Other Financing Sources (Uses)	246,481	-	-	5,738	252,219
SPECIAL ITEM					
Proceeds from sale of assets	118,256	-	-	-	118,256
Net Change in Fund Balances	54,070	-	(11,854)	49,858	92,074
Fund Balances - beginning of period - as originally stated	1,264,243	-	386,679	165,882	1,816,804
Prior period adjustment	-	-	-	6,215	6,215
Fund Balances - restated	1,264,243	-	386,679	172,097	1,823,019
Fund Balances - end of period	\$ 1,318,313	\$ -	\$ 374,825	\$ 221,955	\$ 1,915,093

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, 2012

Net change in fund balances - total governmental funds (Page 7) \$ 92,074

The change in net assets reported for governmental activities in the Statement of Activities is different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation of \$861,827 exceeded capital outlay of \$838,793 in the current period. (23,034)

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 assets differs from the change in fund balance by the net basis (cost less accumulated depreciation) of the capital assets sold/disposed. (119,600)

Some capital additions were financed through debt agreements. In governmental funds, such debt arrangements are considered a source of financing, but in the Statement of Net Assets, the debt obligation is reported as a liability. (252,219)

Capital lease payments are reported as expenditures in the governmental funds, but reduces the liability in the Statement of Net Assets. 643,178

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 (224)

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. 21,180

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. (33,062)

Change in accrued compensated absences (10,732)

Change in net assets of governmental activities (Page 4) \$ 317,561

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

Miller County, Georgia
Statement of Fiduciary Assets and Liabilities
Agency Funds
June 30, 2012

ASSETS

Cash	\$ 175,000
Receivables	<u>196,589</u>
Total Assets	<u><u>\$ 371,589</u></u>

LIABILITIES

Due to other agencies	\$ 371,430
Due to others	<u>159</u>
Total Liabilities	<u><u>\$ 371,589</u></u>

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

Miller County, Georgia
Statement of Net Assets
Component Units
June 30, 2012

	Miller County Hospital Authority	Miller County Health Department	Miller County Development Authority	Totals
Assets				
Cash	\$ 1,028,000	\$ 189,045	\$ 80,927	\$ 1,297,972
Accounts receivable - less allowance for uncollectible	2,345,000	-	-	2,345,000
Due from DPH	-	9,331	-	9,331
Estimated third-party payer settlements	864,000	-	-	864,000
Inventories	363,000	-	-	363,000
Other current assets	253,000	-	-	253,000
Total current assets	<u>4,853,000</u>	<u>198,376</u>	<u>80,927</u>	<u>5,132,303</u>
Property, plant and equipment, net	<u>4,101,000</u>	<u>-</u>	<u>788,760</u>	<u>4,889,760</u>
Other assets:				
Deferred financing costs	30,000	-	-	30,000
Total assets	<u>\$ 8,984,000</u>	<u>\$ 198,376</u>	<u>\$ 869,687</u>	<u>\$ 10,052,063</u>
Current liabilities:				
Current installments of long-term debt	\$ 143,000	\$ -	\$ 25,000	\$ 168,000
Current portion of Medicaid extended repayment plan	240,000	-	-	240,000
Current portion of Medicare extended repayment plan	123,000	-	-	123,000
Current portion of legal settlement	30,000	-	-	30,000
Accounts payable, trade	1,345,000	19,541	-	1,364,541
Accrued liabilities	985,000	-	-	985,000
Due to DPH	-	2,543	-	2,543
Estimated third party payer settlement	516,000	-	-	516,000
Total current liabilities	<u>3,382,000</u>	<u>22,084</u>	<u>25,000</u>	<u>3,429,084</u>
Compensated absences	-	19,236	-	19,236
Medicaid extended repayment plan	1,744,000	-	-	1,744,000
Medicare extended repayment plan	212,000	-	-	212,000
Long-term debt, excluding current installments	5,154,000	-	437,498	5,591,498
Total liabilities	<u>10,492,000</u>	<u>41,320</u>	<u>462,498</u>	<u>10,995,818</u>
Net assets:				
Invested in capital assets, net of related debt	2,243,000	-	326,262	2,569,262
Unassigned	-	42,124	-	42,124
Assigned:				
Board Designated	-	46,708	-	46,708
Prior Year Income Fund	-	68,224	-	68,224
Unrestricted	<u>(3,751,000)</u>	<u>-</u>	<u>80,927</u>	<u>(3,670,073)</u>
Total net assets	<u>(1,508,000)</u>	<u>157,056</u>	<u>407,189</u>	<u>(943,755)</u>
Total liabilities and net assets	<u>\$ 8,984,000</u>	<u>\$ 198,376</u>	<u>\$ 869,687</u>	<u>\$ 10,052,063</u>

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, 2012

Activities:	Program Revenues				Net (Expenses) Revenues and Changes in Net Assets			Total
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Miller County Hospital Authority	Miller County Health Department	Miller County Development Authority	
Component units:								
Miller County Hospital Authority	\$ 19,065,000	\$ 20,441,000	\$ -	\$ -	\$ 1,376,000	\$ -	\$ -	\$ 1,376,000
Miller County Health Department	343,217	136,859	211,919	-	-	5,561	-	5,561
Miller County Development Authority	48,638	53,325	-	-	-	-	4,687	4,687
Total component units	\$ 19,456,855	\$ 20,631,184	\$ 211,919	\$ -	1,376,000	5,561	4,687	1,386,248
General Revenues:								
Investment					2,000	365	98	2,463
Gain (Loss) from sale of capital assets					8,000	-	-	8,000
Other					125,000	-	-	125,000
Total General Revenues					135,000	365	98	135,463
Change in Net Assets					1,511,000	5,926	4,785	1,521,711
Net assets - beginning					(3,019,000)	151,130	402,404	(2,465,466)
Net assets - ending					\$ (1,508,000)	\$ 157,056	\$ 407,189	\$ (943,755)

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

NOTES TO THE FINANCIAL STATEMENTS

Miller County, Georgia

Notes to the Financial Statements

For the Fiscal Year Ended June 30, 2012

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 three 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 Hospital Authority is a public corporation. It was created by the Board of County Commissioners of Miller County, Georgia to operate, control, and manage all matters concerning the County's health care functions. The Board of Commissioners nominates the Board of Trustee members to the Authority. For these reasons, the Authority is a component unit of Miller County, Georgia. Financial statements for the Hospital Authority may be obtained at P.O. Box 7, Colquitt, GA 39837.

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 Assets and the Statement of Changes in Net Assets) 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

Miller County, Georgia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2012

other items not properly included among program revenues are reported instead as *general revenues*.

The County does not allocate indirect costs.

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

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

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

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

The County reports the following major governmental funds:

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

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

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

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.

Miller County, Georgia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2012

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 Assets 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 \$650,000 as of fiscal year-end. In addition to the above

Miller County, Georgia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2012

mentioned prepaid expenses, the County had prepaid education and training expenses totaling \$215 and prepaid workers compensation insurance expenses totaling \$33,720 that will be expensed in the subsequent year.

4. Restricted Assets

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

<u>Account</u>	<u>Non-Major Fund</u> <u>Multi Grant</u>
DFACS Escrow account	\$ 6,606
Industrial Park account	1,299
Total	<u>\$ 7,905</u>

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Miller County, Georgia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2012

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:

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

Miller County, Georgia

Notes to the Financial Statements

For the Fiscal Year Ended June 30, 2012

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 Assets. 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 assets."

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.

Miller County, Georgia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2012

- *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 Assets – Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, 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 assets are reported as restricted as described in the fund balance section above. All other net assets are reported as unrestricted.

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

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

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

1. During June, the County finance officer submits to the Board of Commissioners a proposed operating budget for the fiscal year commencing the following July 1st. The operating budget includes proposed expenditures and the means of financing them.
2. The Board of Commissioners holds a public meeting on the budget, giving notice thereof at least ten days in advance by publication in the official organ of Miller County.
3. The budget is then revised and adopted or amended by the Board of Commissioners at a regular or special called meeting before the fiscal year to which it applies. The budget was originally adopted on August 16, 2011.
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

Miller County, Georgia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2012

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, 2012:

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

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

<u>Department</u>	<u>Fund</u>	<u>Balance Over Budget</u>
Financial Administration	General	\$ 4,571
Clerk of Courts	General	\$ 13,914
State Court	General	\$ 578
Juvenile Court	General	\$ 5,653
Sheriff	General	\$ 430
Jail	General	\$ 33,819
Cops In Schools	General	\$ 38,258
Detention Officer	General	\$ 1,936
Corrections	General	\$ 5,404
Road Department	General	\$ 12,672
Dumpsites	General	\$ 25,748
Health Services	General	\$ 646
Health Department	General	\$ 2,480
Indigent Medical Care	General	\$ 17,455
Golf Course	General	\$ 3,000
County Extension	General	\$ 1,144
	Recreation Special Tax Levy/Special Revenue	
Culture & Recreation	Fund	\$ 11,387

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

The County failed to adopt a budget for the Confiscated Assets Special Revenue Fund and the Cops In Schools Department.

Miller County, Georgia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2012

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:

	<u>General</u>	<u>Capital Project SPLOST 2006</u>	<u>Non-major Other Governmental</u>	<u>Total</u>
Receivables:				
Taxes	\$ 108,644	\$ 125,612	\$ 2,019	\$ 236,275
Accounts	212,987	-	3,395	216,382
Intergovernmental	<u>114,900</u>	<u>5,033</u>	<u>16,488</u>	<u>136,421</u>
Gross receivables	436,531	130,645	21,902	589,078
Less: allowance for uncollectibles	<u>(88,093)</u>	-	-	<u>(88,093)</u>
Net total receivables	<u>\$ 348,438</u>	<u>\$ 130,645</u>	<u>\$ 21,902</u>	<u>\$ 500,985</u>

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Miller County, Georgia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2012

C. Capital Assets

Capital assets for the year ended June 30, 2012 are as follows:

Governmental activities:	Beginning Balance	Increases	Decreases	Ending Balances
Capital assets, not being depreciated:				
Land	\$ 780,985	\$ -	\$ -	\$ 780,985
Construction in Progress	63,648	436,757	-	500,405
Total capital assets, not being depreciated	<u>844,633</u>	<u>436,757</u>	<u>-</u>	<u>1,281,390</u>
Capital assets being depreciated:				
Buildings	6,607,794	11,375	-	6,619,169
Intangible	70,754	-	-	70,754
Machinery and Equipment	4,318,487	390,661	(220,800)	4,488,348
Infrastructure	9,478,524	-	-	9,478,524
Total capital assets being depreciated	<u>20,475,559</u>	<u>402,036</u>	<u>(220,800)</u>	<u>20,656,795</u>
Less accumulated depreciation:				
Buildings	(1,743,126)	(158,509)	-	(1,901,635)
Intangible	(41,199)	(7,075)	-	(48,274)
Machinery and Equipment	(2,041,389)	(371,846)	101,200	(2,312,035)
Infrastructure	(6,964,946)	(324,396)	-	(7,289,342)
Total accumulated depreciation	<u>(10,790,660)</u>	<u>(861,826)</u>	<u>101,200</u>	<u>(11,551,286)</u>
Total capital assets, being depreciated, net	<u>9,684,899</u>	<u>(459,790)</u>	<u>(119,600)</u>	<u>9,105,509</u>
Governmental activities capital assets, net	<u>\$ 10,529,532</u>	<u>\$ (23,033)</u>	<u>\$ (119,600)</u>	<u>\$ 10,386,899</u>

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

General activities:	
General Government	\$ 23,776
Judicial	1,030
Public Safety	257,047
Public Works	526,602
Health and Welfare	40,601
Recreation	9,917
Housing and Development	2,853
Total depreciation expense-governmental activities	<u>\$ 861,826</u>

Miller County, Georgia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2012

Total assets acquired through capital leases are as follows:

	<u>Governmental Activities</u>
Leased Assets:	
Buildings	\$ 2,822,193
Equipment	1,214,921
Vehicles	103,689
Less: accumulated depreciation	<u>(1,041,853)</u>
Total	<u><u>\$ 3,098,950</u></u>

D. Interfund Balances and Activities

Balances Due To/From Other Funds

Major Funds	<u>Interfund Receivable (Due From)</u>	<u>Interfund Payable (Due to)</u>
General Fund	\$ 50,000	\$ -
General Fund	497	-
General Fund	938	-
SPLOST CPF 2006	2,135	-
SPLOST CPF 2006	-	50,000
Sub-total Major Funds	<u>53,570</u>	<u>50,000</u>
Non-Major Funds		
Jail/Juvenile SRF	-	497
Recreation Special Tax Levy SRF	-	938
Recreation Special Tax Levy SRF	-	2,135
Sub-total Non-Major Funds	<u>-</u>	<u>3,570</u>
Totals	<u><u>\$ 53,570</u></u>	<u><u>\$ 53,570</u></u>

In a prior year, expenses for the Jail/Juvenile Special Revenue Fund totaling \$497 were paid from the General Fund and still need to be reimbursed.

In a prior year, an advance of \$50,000 was made to the SPLOST 2006 Capital Project Fund for building capital expenditures that still needs to be reimbursed.

Expenses for the Recreation Special Tax Levy Fund totaling \$938 were paid from the General Fund and need to be reimbursed.

Expenditures of \$ 2,135 were made from the SPLOST fund to repair a tractor used by the Recreation Department. This is not a qualified expenditure and must be repaid.

Miller County, Georgia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2012

Transfers to/from Other Funds

Transfers to/from funds at June 30, 2012 consisted of the following:

Transfer Out	Transfer In	
	Multi Grant Fund	Total
General Fund	\$ 2,210	\$ 2,210
Totals	\$ 2,210	\$ 2,210

Transfers between funds were for general operating purposes.

E. Long-Term Debt

Capital Leases

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

Debt service requirements on capital leases as of June 30, 2012 are as follows:

Fiscal Year	Total	Principal	Interest
2013	\$ 365,590	\$ 284,368	\$ 81,222
2014	219,718	145,147	74,571
2015	219,561	152,088	67,473
2016	423,640	366,780	56,860
2017	269,425	220,486	48,939
2018	141,963	100,000	41,963
2019	142,838	105,000	37,838
2020	143,506	110,000	33,506
2021	143,969	115,000	28,969
2022	144,225	120,000	24,225
2023	143,525	125,000	18,525
2024	142,588	130,000	12,588
2025	141,411	135,000	6,411
Total	\$ 2,641,959	\$ 2,108,869	\$ 533,090

Miller County, Georgia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2012

The following is a summary of capitalized lease obligations:

Purpose	Original Amount	Payment Amounts	Interest Rate	Payments	Minimum Lease Payments	Net Present Value
Regions Bank Lease purchase contract for construction of new jail.	\$ 1,865,000	Variable	Variable	19	\$ 1,851,381	\$ 1,380,000
Bancorp South Equipment Financial Capital lease purchase contract for purchase of Cat. Motor Grader	\$ 203,964	1,870	3.40%	60	\$ 149,222	\$ 146,405
Caterpillar Financial Services Corp. Capital lease purchase contract for purchase of 140 M Motor Grader B9D02578	\$ 239,990	\$ 2,250	3.45%	60	\$ 230,244	\$ 209,995
Caterpillar Financial Services Corp. Capital lease purchase contract for purchase of 140 M Motor Grader B9D02623	\$ 139,088	\$ 1,105	3.45%	60	\$ 138,568	\$ 125,595
Caterpillar Financial Services Corp. Capital lease purchase contract for purchase of 140 M Motor Grader B9D02623	\$ 248,691	\$ 3,000	2.97%	60	\$ 272,544	\$ 246,874
Totals	\$ 2,696,733				\$ 2,641,959	\$ 2,108,869

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Miller County, Georgia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2012

Notes payable

Miller County, Georgia has five (5) long-term notes by resolution of the Board of Commissioners.

Debt service requirements on loans as of June 30, 2012 are as follows:

<u>Fiscal Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2013	\$ 143,875	\$ 110,720	\$ 33,155
2014	136,566	107,328	29,238
2015	130,983	105,668	25,315
2016	127,316	106,081	21,235
2017	84,184	67,193	16,991
2018	79,987	65,683	14,304
2019	79,986	68,310	11,676
2020	79,987	71,043	8,944
2021	79,987	73,885	6,102
2022	79,987	76,840	3,147
2023	1,902	1,830	72
Total	<u>\$ 1,024,760</u>	<u>\$ 854,581</u>	<u>\$ 170,179</u>

The following is a summary of loans payable:

In June 2007, the County entered into a loan agreement to purchase a Caterpillar backhoe at an interest rate of 5.62%. The original amount of this loan was \$35,562 with 60 payments to be made at \$683. This note was paid off in the current year.

In June 2007, the County entered into a loan agreement to purchase a tractor and mower at an interest rate of 5.62%. The original amount of this loan was \$73,800 with 60 payments to be made at \$1,416. This note was paid off in the current year.

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, 2012 was \$22,167.

In December 31, 2009, the City and County entered into a long-term financing agreement to refinance golf course debt at an interest rate of 4%. The total initial amount of this debt is \$585,150. The repayment of this note will be funded from donations from the Ruth T. Jinks Foundation, Inc. over the next ten years. The balance of this note as of June 30, 2012 was \$175,250.

The County agreed to acquire debt of the hospital totaling \$892,508 in lieu of paying indigent fees for the next twenty years. This note was refinanced and will be amortized over a period of 20 years at 4.0% interest. At June 30, 2012, the balance was \$650,000.

In July 2007, the County entered into a loan agreement to purchase a 2007 Chevrolet Crew Cab at an interest rate of 5.62%. The original amount of this loan was \$43,602 with 60 payments to be made at \$837. The balance of this note as of June 30, 2012 was \$843.

Miller County, Georgia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2012

On May 5, 2009, the County entered into a loan agreement to purchase a 2007 Chevrolet Silverado at an interest rate of 4.55%. The original amount of this loan was \$25,718 with 48 payments to be made at \$588. The balance of this note as of June 30, 2012 was \$6,321.

On April 12, 2010, the County entered into a loan agreement to purchase a Building for EMS at an interest rate of 4.25%. The original amount of this loan was \$157,856 with 24 payments to be made at \$6,892. The repayment of this note is partially funded by debt service payments received from the Miller County Hospital Authority. This note was paid off in the current year.

In the fiscal year 2011-2012, the County took over the financial activities of the Recreation Department. In this agreement was a note to Peoples Bank with a balance of \$3,528 for a lawn mower. The County took possession of the lawn mower and responsibility for the debt. The note was paid off in the current fiscal year.

Changes in long-term liabilities

During the year ended June 30, 2012, 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	\$ 61,459	\$ 70,804	\$ (60,072)	\$ 72,191	\$ -
Capital leases	2,265,160	248,691	(404,982)	2,108,869	284,368
Post closure costs	8,200	-	-	8,200	-
Notes payable	1,089,249	3,528	(238,196)	854,581	110,720
Governmental activities long-term liabilities	<u>\$ 3,424,068</u>	<u>\$ 323,023</u>	<u>\$ (703,250)</u>	<u>\$ 3,043,841</u>	<u>\$ 395,088</u>

The General Fund has been used to liquidate compensated absences.

NOTE 4 - SPECIAL ITEM – SALES OF CAPITAL ASSETS

During the fiscal year ended June 30, 2012, the County sold certain capital assets, which were transactions the County considers infrequent in occurrence. The County has reported these transactions as special items in the government-wide financial statements as required by GASB 34, paragraph 56. The transactions consisted of the disposition of a 140H Motor Grader.

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

Miller County, Georgia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2012

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:	
Comprehensive General Liability and Law Enforcement Liability	<u>Per Occurrence</u> \$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

Notes to the Financial Statements

For the Fiscal Year Ended June 30, 2012

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, 2012 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

Miller County, Georgia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2012

issued, all incidents which could result in the findings being required to pay any claims of loss. The County is also to allow the pool's agents and attorney to represent the County in investigation, settlement discussions, and all levels of litigation arising out of any claims made against the County within the scope of loss protection furnished by the funds.

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

B. Contingent Liabilities

Litigation and Unasserted Claims

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

C. Joint Ventures

Miller County, in conjunction with cities and counties in the fourteen (14) county Southwest Georgia area, is a member of the Southwest Georgia Regional Commission (RC). Membership in a RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the RC in Georgia. Each county and municipality in the state is required by law to pay minimum annual dues to the RC. The County paid annual dues in the amount of \$4,133 to the RC for the year ended June 30, 2012. The RC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of RC. Separate financial statements may be obtained from:

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

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

Miller County, Georgia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2012

D. Related Organizations

The following is 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

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

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

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

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

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

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

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

F. Employee Retirement Systems and Pension Plans

Plan description. The County contributes to the Association of County Commissioners of Georgia ("ACCG") Defined Benefit Plan, an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia. The plan provides for benefits upon retirement, death, disablement and termination of employment, if certain eligibility conditions are met. The specific benefit provisions of the County's plan were established by an adoption agreement executed by the County Board of Commissioners. The Georgia Constitution enables the governing authority of the County, the Board of Commissioners, to establish and amend from time-to-time the contribution rates for the

Miller County, Georgia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2012

County and its plan participants. The Plan is not included in the County's financial statement. A financial report is available by contacting:

GEBCorp
 400 Galleria Parkway
 Suite 1250
 Atlanta, Georgia 30339

Funding Policy. There are two different contribution levels. The first is the County is required to contribute an amount equal to the recommended contributions each year at an actuarially determined rate. Section 47-20 of the Georgia Code sets forth the minimum funding standards for state and local governmental pension plans. Administrative expenses are based on total covered compensation of active plan participants and are added to the state-required annual funding requirement. The second level is the Board's Recommended Contribution which has a goal of achieving a funding ration of 125%.

These contributions are determined under the projected unit credit actuarial cost method. The annual recommended contribution is the sum of the normal cost and the level dollar amortization of the unfounded actuarial liability. The period, and related method, for amortizing the initial unfunded actuarial accrued liability is 30 years from 1981 and current changes in the unfunded actuarial accrued liability over 15 years for actuarial gains and losses, 20 years for plan provisions and 30 years for actuarial assumptions and cost methods as a level dollar amount. These amortization periods, if applicable, are closed for this plan year. The current rate of contribution for the County is 6.9% of annual covered payroll. Annual covered payroll for fiscal year ending December 31, 2012 was projected to be \$1,139,878.

Annual Pension Cost. The County's annual pension cost of \$77,334 was determined as part of the January 1, 2012 actuarial valuation. The following summarizes the actuarial methods and assumptions used in the valuation:

Valuation Date:	January 1, 2012
Expected Employee Contributions	\$0
Actuarial Cost Method:	Projected Unit Credit
Asset Valuation Method:	Smoothed Actuarial Value
Amortization Method:	Level Percent of Pay (closed)
Remaining Amortization Period:	10
Required Contribution Rate of Active Plan Member	None
Actuarial Assumptions:	
- assumed rate of return on assets	7.75% per year
- expected future salary increases	4.0%-6.5% per year
- expected inflation	3.0% per year

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

Miller County, Georgia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2012

Trend Information for the Plan

Fiscal Year Beginning	Annual Pension Cost (APC)	Actual County Contribution	Percentage of APC Contributed	Net Pension Obligation
January 1, 2012	\$ 77,334	N/A	N/A	\$ 5,695
January 1, 2011	66,579	\$ 62,906	94%	2,022
January 1, 2010	57,186	60,635	106%	5,471
January 1, 2009	63,802	42,032	66%	(16,229)
January 1, 2008	63,773	65,582	103%	(14,490)
January 1, 2007	65,546	67,610	103%	(12,426)
January 1, 2006	64,608	67,427	104%	(9,607)
January 1, 2005	63,175	67,894	107%	(4,888)
January 1, 2004	55,636	60,524	109%	-
January 1, 2003	53,489	53,489	100%	-
January 1, 2002	38,647	38,647	100%	-
January 1, 2001	24,171	24,171	100%	-
January 1, 2000	24,999	24,999	100%	-
January 1, 1999	25,003	25,003	100%	-
January 1, 1998	10,593	10,593	100%	-
January 1, 1997	19,321	19,321	100%	-
January 1, 1996	22,001	22,001	100%	-

Schedule of Funding Progress

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

Miller County, Georgia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2012

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, 2012 is \$8,200. No capacity remains to calculate the annual accrual due to the closure of the landfill.

H. 2006 Special Purpose Local Option Sales Tax Referendum

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

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

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

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

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Miller County, Georgia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2012

I. Prior Period Adjustment

Governmental fund balances have been restated as of the beginning of the fiscal year as follows:

<u>Fund</u>	<u>Unadjusted Beginning Fund Balance</u>	<u>Prior Period Adjustment</u>	<u>Adjusted Beginning Fund Balance</u>
Non-major Fund:			
Confiscated Assets - Special Revenue Fund	\$ 5,135	\$ 6,215	\$ 11,350
Totals	<u>\$ 5,135</u>	<u>\$ 6,215</u>	<u>\$ 11,350</u>

During the 2011 year confiscated assets were forfeited but not released to the county for use or booked on the County's general ledger. A prior period adjustment was made to restate beginning fund equity for the Confiscated Asset Special Revenue Fund.

NOTE 6 – DEFICIT FUND BALANCE

For the fiscal year ended June 30, 2012 the Recreation Special Tax Levy fund had a deficit fund balance of \$4,452. It is the County's intent to alleviate this deficit with future revenues.

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Miller County, Georgia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2012

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

Deposits

State law requires collateralization of all deposits with federal depository insurance and other acceptable collateral in specific amounts. As of June 30, 2012, the Authority's deposits were entirely insured.

Capital Assets

Activity for the Miller County Hospital Authority for the year ended June 30, 2012, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	\$ 133,000	\$ 5,000	\$ -	\$ 138,000
Construction in Progress	-	225,000	-	225,000
Total assets not being depreciated	<u>133,000</u>	<u>230,000</u>	<u>-</u>	<u>363,000</u>
Capital assets, being depreciated:				
Land Improvements	270,000	-	-	270,000
Buildings and Improvements	5,954,000	74,000	-	6,028,000
Equipment	3,881,000	170,000	(557,000)	3,494,000
Equipment, Capital Lease	132,000	-	-	132,000
Total assets being depreciated	<u>10,237,000</u>	<u>244,000</u>	<u>(557,000)</u>	<u>9,924,000</u>
Less accumulated depreciation for:				
Land Improvements	(113,000)	(17,000)	-	(130,000)
Buildings and Improvements	(3,038,000)	(258,000)	-	(3,296,000)
Equipment	(3,014,000)	(243,000)	557,000	(2,700,000)
Equipment, Capital Lease	(60,000)	-	-	(60,000)
Total accumulated depreciation	<u>(6,225,000)</u>	<u>(518,000)</u>	<u>557,000</u>	<u>(6,186,000)</u>
Capital assets, net	<u>\$ 4,145,000</u>	<u>\$ (44,000)</u>	<u>\$ -</u>	<u>\$ 4,101,000</u>

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Miller County, Georgia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2012

Long-term Debt

A schedule of changes in the Authority's long-term debt for the year ended June 30, 2012 follows:

	Balance 6/30/2011	Additions	Reductions	Balance 6/30/2012	Due Within One Year
Bonds & Notes:					
USDA:					
Refinance and expansion	\$ -	\$ 3,439,000	\$ -	\$ 3,439,000	\$ -
Miller County Board of Commissioners					
Old EMS Building	41,000	-	(41,000)	-	-
First State Bank;					
Mortgage	1,868,000	-	(106,000)	1,762,000	109,000
Building	-	50,000	(5,000)	45,000	10,000
Union Investment;					
Line of credit	3,000,000	-	(3,000,000)	-	-
Building	185,000	-	(185,000)	-	-
Total Bonds and Notes	5,094,000	3,489,000	(3,337,000)	5,246,000	119,000
Capital Leases:					
Equipment	26,000	53,000	(28,000)	51,000	24,000
Total Capital Leases	26,000	53,000	(28,000)	51,000	24,000
Medicaid Settlements:					
Medicaid extended repayment plan	2,266,000	14,000	(296,000)	1,984,000	240,000
Medicaid extended repayment plan	-	394,000	(59,000)	335,000	123,000
Total Medicaid Settlements	2,266,000	408,000	(355,000)	2,319,000	363,000
Legal Settlements:					
Vendor lawsuit	60,000	-	(30,000)	30,000	30,000
Total Legal Settlements	60,000	-	(30,000)	30,000	30,000
Total Long-Term Debt	\$ 7,446,000	\$ 3,950,000	\$ (3,750,000)	\$ 7,646,000	\$ 536,000

The terms and due dates of the Hospital Authority's long-term debt, including capital lease obligations, at June 30, 2012, follows:

United States Department of Agriculture (USDA)

- **Refinance and Expansion Loan** – Note payable, interest at 3.375%, payable in two annual interest only payments on June 28, 2013 and 2014, then monthly payments of \$35,000 beginning July 28, 2014, Due June 2042, collateralized by revenues and property and equipment. Beginning July 28, 2014, the Authority must also make monthly payments of approximately \$4,000 to a reserve fund until a balance of approximately \$421,000 is accumulated in the reserve fund. The loan is for \$7,607,000 with the remaining balance of the loan to be drawn on as the Authority completes construction of an expansion of its facilities.

Miller County, Georgia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2012

Miller County Board of Commissioners

- **Building** – Note payable, non-interest bearing, payable in 24 monthly installments of \$4,000 due April 2012, collateralized by real estate.

First State Bank

- **Mortgage** – Note payable, variable interest at 1.75% below Wall Street Journal prime rate, subject to a floor of 4.00% and a ceiling of 25.00%, payable in monthly installments of \$19,000, due May 2027, secured by real estate.
- **Building** – Note payable, variable interest at 1.75% above Wall Street Journal prime rate, subject to a floor of 5.00% and ceiling of 25.00%, payable in monthly installments of \$1,000 with a balloon payment for the remaining balance due November 2014, collateralized by real estate.

Union Investment Co., Inc.

- **Line-Of-Credit** – Operating line-of-credit in the amount of \$3,000,000, interest at 6.00%, interest payable monthly and principal due 180 days after demand or at maturity, original maturity of January 2005, with extensions to January 2008, January 2011, July 2011, January 2012, and June 2012, secured by real estate, equipment, and accounts receivable.
- **Building** – Note payable, interest at 6.00%, interest payable monthly and principal due 180 days after demand, collateralized by real estate.

GE Healthcare Finance

- **Portable X-Ray Capital Lease Obligation** – Interest at imputed rate of 8.00%, payable in monthly installments of \$1,000, due November 2013, collateralized by leased equipment with a cost of \$34,000 and accumulated amortization of \$20,000 at June 30, 2012.

Balboa Capital

- **Endoscopy Equipment** – Capital lease obligation, interest at imputed rate of 12.82%, payable in monthly installments of \$2,000, due September 2014, collateralized by equipment with a cost of \$53,000 and accumulated amortization of \$15,000 at June 30, 2012.

AEL Financial, LLC

- **Endoscopy Equipment Capital Lease Obligation** – Interest at imputed rate of 5.30%, payable in monthly installments of \$3,000, due October 2011, collateralized by leased equipment.

Medicaid settlements, Medicare settlements, and legal settlements. The terms and due dates of the Authority's Medicaid settlements under extended repayment plans, Medicare settlements under extended repayment plans, and also legal settlements at June 30, 2012, follows:

Department of Community Health (DCH)

- **2000 – 2006 Medical Cost Report Settlements** – The Medicaid cost report settlements for fiscal years ending June 30, 2000 through June 30, 2006 have been finally settled by the DSH. These settlements are being repaid under an extended repayment plan approved by

Miller County, Georgia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2012

the Department of Community Health. The Authority is paying weekly installments of \$4,000 until the balance is paid in full.

- **Medicaid Overpayments for Medicare Cross-Over Claims** – On February 11, 2011, the Authority received notice from DCH that the Authority had received reimbursement for Medicare cross-over claims in amounts exceeding the Medicaid allowable. On September 28, 2011, the Authority entered into a settlement agreement with DCH for \$106,000 plus 12.50% interest to settle the claims. The Authority will repay DCH \$10,000 on September 23, 2011, ten weekly payments of \$1,000, thirty-nine weekly payments of approximately \$3,000, with a final payment of approximately \$2,000 due on September 7, 2012.

Vendor

- **Legal Settlement** – The Authority settled a lawsuit with a vendor for \$85,000. The Authority paid the vendor \$25,000 immediately upon the settlement and will pay approximately \$3,000 per month for 24 months commencing July 1, 2011.

Scheduled principal and interest repayments on long-term debt, payments on capital lease obligations, and payments on Medicaid, Medicare and legal settlements are as follows:

<u>Year Ending</u> <u>June 30:</u>	<u>Long-Term Debt</u>		<u>Capital Lease Obligations</u>		<u>Medicaid</u> <u>Medicare</u>	<u>Legal</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>		
2013	\$ 119,000	\$ 187,000	\$ 24,000	\$ 4,000	\$ 363,000	\$ 30,000
2014	124,000	183,000	21,000	3,000	345,000	-
2015	453,000	172,000	6,000	-	283,000	-
2016	443,000	156,000	-	-	208,000	-
2017	460,000	140,000	-	-	208,000	-
2018-2022	2,561,000	438,000	-	-	912,000	-
2023-2027	1,086,000	43,000	-	-	-	-
Total	<u>\$ 5,246,000</u>	<u>\$ 1,319,000</u>	<u>\$ 51,000</u>	<u>\$ 7,000</u>	<u>\$ 2,319,000</u>	<u>\$ 30,000</u>

Contingencies

Litigation and regulatory investigations: The Authority is involved in litigation and regulatory investigations arising in the course of business. The following is a summary of significant litigation and regulatory investigations:

- **Vendor lawsuit** – During 2011, the Authority settled a lawsuit with a vendor. The Authority will pay the vendor \$85,000 under the terms of the settlement agreement.
- **Medicaid overpayments for Medicare cross-over claims** – On February 11, 2011, the Authority received notice from DCH that the Authority had received reimbursement for Medicare cross-over claims in amounts exceeding the Medicaid allowable. On September 28, 2011, the Authority entered into a settlement agreement with DCH for \$106,000 plus 12.50% interest to settle the claims.

Miller County, Georgia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2012

Insurance arrangements. The Authority has claims made insurance coverage for professional liability and occurrence insurance coverage for general liability. The insurance policies have limits of \$1,000,000 per claim/occurrence and \$3,000,000 annual aggregate. The Authority is self-insured to cover the deductible portion of its general and professional insurance policy. The Authority's deductible is \$25,000 for individual claims and \$75,000 annual aggregate.

The Authority has a self-insured health plan for its employees. The Authority has purchased stop loss insurance to supplement the health plan, which will reimburse the Authority for individual claims in excess of \$50,000 annually. The Authority incurred expense related to this plan of approximately \$1,468,000 in 2012. Estimated accruals for claims incurred but not reported have been recorded in accrued expenses on the balance sheet. Estimated accruals were approximately \$274,000 at June 30, 2012.

Health care reform. In recent years, there has been increasing pressure on Congress and some state legislatures to control and reduce the cost of healthcare at the national and the state levels. In 2010, federal legislation was enacted which included cost controls on hospitals, insurance market reforms, delivery system reforms and various individual and business mandates among other provisions. The costs of certain provisions will be funded in part by reductions in payments by government programs, including Medicare and Medicaid. There can be no assurance that these changes will not adversely affect the Authority.

Retirement Plan

The Authority provides retirement benefits for its employees through the Miller County Hospital and Nursing Home 403(b) Plan (Plan), a defined contribution plan. Miller County Hospital and Nursing Home administers the Plan. Plan provisions and contribution requirements are established and may be amended by the Authority's Board of Trustees. Employees must work 20 or more hours per week to be eligible to participate in the Plan. Employees are eligible to participate in the elective deferral portion of the Plan on his/her first day of employment. Employees are eligible to participate in the matching contributions portion of the Plan upon attainment of age 21 and six months of service. Employees may make contributions (elective deferrals) to the Plan such that total contributions do not exceed the maximum annual amount as set periodically by the Internal Revenue Service. Employee contributions to the Plan were approximately \$183,000 for the years ended June 30, 2012. The Authority makes a matching contribution equal to 100% of the elective deferrals up to a maximum of 3% of the employee's compensation. The Authority's contributions to the Plan were approximately \$109,000 for the year ended June 30, 2012.

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Miller County, Georgia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2012

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

Deposits and Investments

Total Cash and investments as of June 30, 2012, are summarized as follows:

As reported in the Statement of Net Assets:

Cash and cash equivalents	<u>\$ 189,045</u>
Cash deposited with financial institutions	<u>\$ 189,045</u>

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, 2012, 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.

	<u>Public Health</u>
Fees	\$ 67,859
Interest	365
	<u>\$ 68,224</u>

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, 2012 as follows:

	<u>Due From</u>	<u>Due To</u>	<u>Net</u>
Grant-In-Aid	\$ 2,543	\$ 2,543	\$ -
Administrative Claiming	6,788	-	6,788
	<u>\$ 9,331</u>	<u>\$ 2,543</u>	<u>\$ 6,788</u>

Miller County, Georgia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2012

Compensated Absences

Non-current liabilities on the Statement of Net Assets are made up of compensated absences payable at June 30, 2012. All of the compensated absences are related to governmental activities. Changes in compensated absences for fiscal year 2012 are as follows:

<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
\$ 19,309	\$ -	\$ (73)	\$ 19,236

Fund Balances

The following is a summary of fund balance transactions for the fiscal year 2012:

	<u>Unreserved</u>	<u>Assigned - Prior Year Income</u>	<u>Assigned - Board Designated</u>	<u>Total</u>
July 1, 2011	\$ 61,360	\$ 62,371	\$ 46,708	\$ 170,439
Transfers In	-	68,224	-	68,224
Transfers Out	<u>-</u>	<u>(62,371)</u>	<u>-</u>	<u>(62,371)</u>
June 30, 2012	<u>\$ 61,360</u>	<u>\$ 68,224</u>	<u>\$ 46,708</u>	<u>\$ 176,292</u>

Retirement Plan

The employees of the Miller County Health Department are covered by the Employee's Retirement System of the State of Georgia. Total retirement contributions for the year ended June 30, 2012 were \$18,792 based on qualifying salaries of \$175,659. Ten year historical information may be obtained from the Employee's Retirement System of Georgia.

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Miller County, Georgia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2012

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

Deposit and Investments

At year-end, the Authority's bank balances were covered by federal depository insurance.

Capital Assets

Capital asset activity for the year ended June 30, 2012 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 44,332	\$ -	\$ -	\$ 44,332
Total capital assets not being depreciated	<u>44,332</u>	<u>-</u>	<u>-</u>	<u>44,332</u>
Capital assets being depreciated:				
Buildings	937,036	-	-	937,036
Total capital assets being depreciated	<u>937,036</u>	<u>-</u>	<u>-</u>	<u>937,036</u>
Less accumulated depreciation for:				
Buildings	(173,621)	(18,987)	-	(192,608)
Total accumulated depreciation	<u>(173,621)</u>	<u>(18,987)</u>	<u>-</u>	<u>(192,608)</u>
Total capital assets being depreciated, net	<u>763,415</u>	<u>(18,987)</u>	<u>-</u>	<u>744,428</u>
Governmental activities capital assets, net	<u>\$ 807,747</u>	<u>\$ (18,987)</u>	<u>\$ -</u>	<u>\$ 788,760</u>

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

Governmental activities:	
General Government	<u>\$ 18,987</u>
Total depreciation expense - governmental activities	<u>\$ 18,987</u>

Note Payable – One Georgia Authority

Represents a note dated 1/18/2005 in the principal amount of \$499,998 owed to the One Georgia Authority for the construction of a sound stage. The note bears an interest rate of 0% and is payable in 80 quarterly installments commencing on the Amortization Commencement date. As of June 30, 2012, \$462,498 was owed on this note.

Miller County, Georgia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2012

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2012, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Notes payable	\$ 481,248	\$ -	\$ 18,750	\$ 462,498	\$ 18,750
Governmental activities:					
Long-term liabilities	<u>\$ 481,248</u>	<u>\$ -</u>	<u>\$ 18,750</u>	<u>\$ 462,498</u>	<u>\$ 18,750</u>

Debt service requirements on this loan as of June 30, 2012 are as follows:

<u>Fiscal Year</u>	<u>Total</u>	<u>Principal</u>
2013	18,750	18,750
2014	25,000	25,000
2015	25,000	25,000
2016	25,000	25,000
2017	25,000	25,000
2018	25,000	25,000
2019	25,000	25,000
2020	25,000	25,000
2021	25,000	25,000
2022	25,000	25,000
2023	25,000	25,000
2024	25,000	25,000
2025	25,000	25,000
2026	25,000	25,000
2027	25,000	25,000
2028	25,000	25,000
2029	25,000	25,000
2030	25,000	25,000
2031	18,748	18,748
Total	<u>\$ 462,498</u>	<u>\$ 462,498</u>

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REQUIRED SUPPLEMENTARY INFORMATION

Miller County, Georgia
Budgetary Comparison Schedule - General Fund
For the Fiscal Year Ended June 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis) (See Note A)</u>	<u>Variance with Final Budget- Positive (Negative)</u>
REVENUES				
Taxes	\$ 3,630,645	\$ 3,631,397	\$ 3,531,142	\$ (100,255)
Licenses & Permits	19,000	19,000	31,949	12,949
Intergovernmental	554,950	554,950	588,348	33,398
Fines, Forfeitures & Penalties	217,900	217,900	195,939	(21,961)
Charges for Services	352,000	352,000	472,318	120,318
Investment Income	4,500	4,500	7,969	3,469
Miscellaneous	110,100	110,100	158,511	48,411
Total Revenues	4,889,095	4,889,847	4,986,176	96,329
EXPENDITURES				
General Government				
Legislative	37,745	36,491	36,037	454
Clerk of Commissioners	61,826	69,499	67,708	1,791
Contingency	265,873	256,744	-	256,744
Registrar	28,413	28,462	23,972	4,490
Elections	33,339	32,350	19,069	13,281
Financial Administration	81,553	81,082	85,653	(4,571)
Law/Legal	15,100	15,100	8,800	6,300
Tax Commissioner	117,326	114,525	111,648	2,877
Tax Assessor	164,917	156,691	144,305	12,386
Board of Equalization	3,550	3,575	849	2,726
General Govt. Buildings and Grounds	113,023	113,420	95,370	18,050
General Government	<u>922,665</u>	<u>907,939</u>	<u>593,411</u>	<u>314,528</u>
Judicial				
Clerk of Courts	131,790	131,539	145,453	(13,914)
Superior Court	30,550	23,237	21,456	1,781
State Court	46,616	53,567	54,145	(578)
Magistrate Court	60,227	60,277	57,137	3,140
Probate Court	67,292	68,391	67,859	532
Juvenile Court	103,091	106,013	111,666	(5,653)
Public Defender	29,996	29,908	25,734	4,174
Judicial	<u>469,562</u>	<u>472,932</u>	<u>483,450</u>	<u>(10,518)</u>
Public Safety				
Crime Control and Investigation	11,235	11,254	10,638	616
Sheriff	540,874	532,673	533,103	(430)
Jail	613,335	607,576	641,395	(33,819)
COPS in Schools	-	-	38,258	(38,258)
Detention Officer	80,791	80,754	82,690	(1,936)
Corrections	53,616	53,616	59,020	(5,404)
Fire	50,398	50,398	40,092	10,306
Emergency Management Services	661,794	667,271	658,592	8,679
Coroner/Medical Examiner	12,850	12,923	12,155	768
E-911	254,817	254,442	247,764	6,678
Animal Control	750	750	-	750
EMA/Flood Plan Management	19,335	19,311	16,184	3,127
Public Safety	<u>2,299,795</u>	<u>2,290,968</u>	<u>2,339,891</u>	<u>(48,923)</u>

Miller County, Georgia
Budgetary Comparison Schedule - General Fund
For the Fiscal Year Ended June 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis) (See Note A)</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Public Works				
Road Department	583,550	584,392	597,064	(12,672)
Dumpsites	132,066	132,189	157,937	(25,748)
Landfill - Closure/Post-Closure Cost	8,550	8,550	7,475	1,075
Inert Landfill	220	220	-	220
Public Works	<u>724,386</u>	<u>725,351</u>	<u>762,476</u>	<u>(37,125)</u>
Health and Welfare				
Health Services	30,034	30,610	31,256	(646)
Health Department	103,617	103,445	105,925	(2,480)
Indigent Medical Care	102,100	102,100	119,555	(17,455)
Welfare & Assistance	1,500	1,500	1,000	500
DFACS - Building and Plant	110,663	110,705	99,800	10,905
Senior Citizen Center	1,985	2,027	817	1,210
Health and Welfare	<u>349,899</u>	<u>350,387</u>	<u>358,353</u>	<u>(7,966)</u>
Culture and Recreation				
Recreation	598	3,641	3,521	120
Golf Course	25,000	42,000	45,000	(3,000)
Culture and Recreation	<u>25,598</u>	<u>45,641</u>	<u>48,521</u>	<u>(2,880)</u>
Housing and Development				
County Extension	43,429	42,477	43,621	(1,144)
Forest Resources	6,391	6,391	6,391	-
Building Inspection	39,370	39,761	37,451	2,310
Chamber of Commerce	5,000	5,000	5,000	-
Housing and Development	<u>94,190</u>	<u>93,629</u>	<u>92,463</u>	<u>1,166</u>
Debt Service				
Interest on TAN Note	3,000	3,000	-	3,000
Debt Service	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total Expenditures - All Departments	<u>4,889,095</u>	<u>4,889,847</u>	<u>4,678,565</u>	<u>211,282</u>
Net Excess	<u>-</u>	<u>-</u>	<u>307,611</u>	<u>307,611</u>
OTHER FINANCING SOURCES (USES)				
Transfers (Out)	-	-	(2,210)	(2,210)
Total Operating Transfers In (Out)	<u>-</u>	<u>-</u>	<u>(2,210)</u>	<u>(2,210)</u>
SPECIAL ITEMS				
Proceeds from sale of capital assets	-	-	2,750	2,750
Special Items	-	-	2,750	2,750
Net Excess after Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 308,151</u>	<u>\$ 308,151</u>

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:	<u>General Fund</u>
Revenues	
Actual amounts (budgetary basis) "revenues" from the budgetary comparison schedule	\$ 4,986,176
Adjustments:	
The County budgets revenues on the cash basis of accounting rather than the modified accrual basis of accounting	<u>(174,733)</u>
Total revenues as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances	<u>\$ 4,811,443</u>
Expenditures	
Actual amounts (budgetary basis) "expenditures" from the budgetary comparison schedules	\$ 4,678,565
Adjustments:	
The County records expenditures on the cash basis of accounting for budgetary purposes.	328,039
Reclassifications:	
Debt service expenditures of the road department are budgeted in the general fund but transferred to the SPLOST capital projects fund for GAAP purposes.	<u>115,506</u>
Total expenditures as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances	<u>\$ 5,122,110</u>
Other financing sources	
Actual amounts (budgetary basis) "other financing sources and uses" from the budgetary comparison schedule	\$ 540
Adjustments:	
The County budgets for debt service outlays but not the net present value of the debt agreements.	248,691
Debt service expenditures of the road department are budgeted in the general fund but transferred to the SPLOST capital projects fund for GAAP purposes.	<u>115,506</u>
Total other financing sources and uses as reported on the statement of revenues, expenditures and changes in fund balance - general fund.	<u>\$ 364,737</u>

**Miller County, Georgia
Budgetary Comparison
For the Fiscal Year Ended June 30, 2012**

Note B to Required supplementary Information

Budget and Budgetary Accounting

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

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

Approximately thirty days prior to year-end, the proposed operating budget is submitted to the County Commissioners. The budget was adopted on August 16, 2011. The budget was amended several times throughout the fiscal year. The budget includes proposed expenditures and the means of financing them;

Public Hearings are conducted to obtain taxpayer comments;

The budget is legally enacted through passage of a resolution;

Budget managers are restricted to budgeted amounts by department;

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

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

Capital Projects Funds use project budgeting.

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

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

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

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

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

<u>Department</u>	<u>Fund</u>	<u>Balance Over Budget</u>
Financial Administration	General	\$ 4,571
Clerk of Courts	General	\$ 13,914
State Court	General	\$ 578
Juvenile Court	General	\$ 5,653
Sheriff	General	\$ 430
Jail	General	\$ 33,819
Cops in Shools	General	\$ 38,258
Detention Officer	General	\$ 1,936
Corrections	General	\$ 5,404
Road Department	General	\$ 12,672
Dumpsites	General	\$ 25,748
Health Services	General	\$ 646
Health Department	General	\$ 2,480
Indigent Medical Care	General	\$ 17,455
Golf Course	General	\$ 3,000
County Extension	General	\$ 1,144
	Recreation Special Tax	
Culture & Recreation	Levy/Special Revenue Fund	\$ 11,387

The County failed to adopt a budget for the Confiscated Assets Special Revenue Fund and the Cops In Schools Department.

Miller County, Georgia
Required Supplementary Information
June 30, 2012

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

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

**Miller County, Georgia
Employee Retirement System
Required Supplementary Information
For the Fiscal Year Ended June 30, 2012**

Notes to the Required Supplementary Information

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

Valuation date:	January 1, 2012
Expected Employee Contributions:	\$0
Actuarial cost method:	Projected Unit Credit
Asset valuation method:	Smoothed Actuarial Value
Amortization method:	Level Percent of Pay (Closed)
Remaining amortization period*:	10 Years

The amortization period for this plan is closed.

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

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

SUPPLEMENTAL INFORMATION

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND
SCHEDULES**

Miller County, Georgia

For the Fiscal Year Ended June 30, 2012

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

Miller County, Georgia
Non-Major - Special Revenue Funds
Combining Balance Sheet
June 30, 2012

	Law Library	E-911	Drug Abuse	Jail/Juvenile	Multi Grant Fund	Confiscated Assets	Recreation Special Tax Levy	Totals
Assets								
Cash in bank	\$ 27,204	\$ 40,953	\$ 66,009	\$ 55,165	\$ 7,905	\$ 10,946	\$ -	\$ 208,182
Taxes receivable	-	-	-	-	-	-	2,019	2,019
Accounts receivable	-	-	627	2,768	-	-	-	3,395
Intergovernmental	-	16,488	-	-	-	-	-	16,488
Total Assets	\$ 27,204	\$ 57,441	\$ 66,636	\$ 57,933	\$ 7,905	\$ 10,946	\$ 2,019	\$ 230,084
Liabilities & Fund Balances								
Liabilities								
Accounts payable	\$ -	\$ 388	\$ -	\$ 773	\$ -	\$ -	\$ 1,013	\$ 2,174
Bank overdraft - (Net)	-	-	-	-	-	-	366	366
Due to other governments	-	-	-	-	-	-	2,019	2,019
Due to other funds	-	-	-	497	-	-	3,073	3,570
Total Liabilities	-	388	-	1,270	-	-	6,471	8,129
Fund Balances								
Restricted for:								
Materials	27,204	-	-	-	-	-	-	27,204
Public Safety	-	57,053	66,636	56,663	-	10,946	-	191,298
Public Works	-	-	-	-	7,905	-	-	7,905
Unassigned	-	-	-	-	-	-	(4,452)	(4,452)
Total Fund Balances	27,204	57,053	66,636	56,663	7,905	10,946	(4,452)	221,955
Total Liabilities and Fund Balance	\$ 27,204	\$ 57,441	\$ 66,636	\$ 57,933	\$ 7,905	\$ 10,946	\$ 2,019	\$ 230,084

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, 2012

	Law Library	E-911	Drug Abuse	Jail/Juvenile	Multi Grant Fund	Confiscated Assets	Recreation Special Tax Levy	Totals
Revenues								
Fines	\$ 5,054	\$ -	\$ 10,706	\$ 25,979	\$ -	\$ -	\$ -	\$ 41,739
Charges for Services	-	84,813	-	-	-	-	14,231	99,044
Intergovernmental	-	24,838	-	-	-	-	4,114	28,952
Interest	49	33	522	92	10	-	158	864
Taxes	-	-	-	-	-	-	87,922	87,922
Miscellaneous	-	-	-	-	2,528	-	-	2,528
Total Revenues	5,103	109,684	11,228	26,071	2,538	-	106,425	261,049
Expenditures								
Current								
General Government	4,301	-	199	-	-	-	-	4,500
Judicial	-	-	-	5,394	-	-	-	5,394
Public Safety	-	78,636	2,467	9,106	-	404	-	90,613
Culture and Recreation	-	-	-	-	-	-	106,076	106,076
Debt Service								
Principal	-	-	-	-	-	-	3,528	3,528
Interest	-	-	-	-	-	-	514	514
Capital Outlay								
Public Safety	-	1,261	-	1,515	-	-	-	2,776
Culture and Recreation	-	-	-	-	-	-	3,528	3,528
Total Expenditures	4,301	79,897	2,666	16,015	-	404	113,646	216,929
Excess (deficiency) of revenues over expenditures	802	29,787	8,562	10,056	2,538	(404)	(7,221)	44,120
Other Financing Sources								
Proceeds from Debt Agreements	-	-	-	-	-	-	3,528	3,528
Transfers in	-	-	-	-	2,210	-	-	2,210
Total other financing sources	-	-	-	-	2,210	-	3,528	5,738
Net Change in Fund Balance	802	29,787	8,562	10,056	4,748	(404)	(3,693)	49,858
Fund Balance-beginning of period- as originally stated	26,402	27,266	58,074	46,607	3,157	5,135	(759)	165,882
Prior period adjustment	-	-	-	-	-	6,215	-	6,215
Fund Balance-beginning of period	26,402	27,266	58,074	46,607	3,157	11,350	(759)	172,097
Fund Balance-end of period	<u>\$ 27,204</u>	<u>\$ 57,053</u>	<u>\$ 66,636</u>	<u>\$ 56,663</u>	<u>\$ 7,905</u>	<u>\$ 10,946</u>	<u>\$ (4,452)</u>	<u>\$ 221,955</u>

Miller County, Georgia
Law Library - Special Revenue Fund
Budgetary Comparison Schedule (Non GAAP)
For the Fiscal Year Ended June 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Positive (Negative)</u>
Revenues				
Fees from Court	\$ 7,500	\$ 7,500	\$ 5,054	\$ (2,446)
Miscellaneous	<u>-</u>	<u>-</u>	<u>49</u>	<u>49</u>
Total Revenues	<u>7,500</u>	<u>7,500</u>	<u>5,103</u>	<u>(2,397)</u>
Expenditures				
Books & Publications	<u>7,500</u>	<u>7,500</u>	<u>4,301</u>	<u>3,199</u>
Total Expenditures	<u>7,500</u>	<u>7,500</u>	<u>4,301</u>	<u>3,199</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	802	802
Fund Balance-Beginning of Period	<u>26,402</u>	<u>26,402</u>	<u>26,402</u>	<u>-</u>
Fund Balance-End of Period	<u>\$ 26,402</u>	<u>\$ 26,402</u>	<u>\$ 27,204</u>	<u>\$ 802</u>

Miller County, Georgia
E-911 - Special Revenue Fund
Budgetary Comparison Schedule (Non GAAP)
For the Fiscal Year Ended June 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Positive (Negative)</u>
Revenues				
Charges for Services	\$ 78,500	\$ 78,500	\$ 84,813	\$ 6,313
Miscellaneous	<u>-</u>	<u>20,200</u>	<u>24,871</u>	<u>4,671</u>
Total Revenues	<u>78,500</u>	<u>98,700</u>	<u>109,684</u>	<u>10,984</u>
Expenditures				
Public Safety	<u>98,700</u>	<u>98,700</u>	<u>79,897</u>	<u>18,803</u>
Total Expenditures	<u>98,700</u>	<u>98,700</u>	<u>79,897</u>	<u>18,803</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(20,200)</u>	<u>-</u>	<u>29,787</u>	<u>29,787</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(20,200)	-	29,787	29,787
Fund Balance-Beginning of Period	<u>27,266</u>	<u>27,266</u>	<u>27,266</u>	<u>-</u>
Fund Balance-End of Period	<u>\$ 7,066</u>	<u>\$ 27,266</u>	<u>\$ 57,053</u>	<u>\$ 29,787</u>

Miller County, Georgia
Drug Abuse - Special Revenue Fund
Budgetary Comparison Schedule (Non GAAP)
For the Fiscal Year Ended June 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Positive (Negative)</u>
Revenues				
Fines	\$ 11,500	\$ 11,500	\$ 10,706	\$ (794)
Miscellaneous	500	500	522	22
Total Revenues	<u>12,000</u>	<u>12,000</u>	<u>11,228</u>	<u>(772)</u>
Expenditures				
Public Safety	<u>12,000</u>	<u>12,000</u>	<u>2,666</u>	<u>9,334</u>
Total Expenditures	<u>12,000</u>	<u>12,000</u>	<u>2,666</u>	<u>9,334</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	8,562	8,562
Fund Balance-Beginning of Period	<u>58,074</u>	<u>58,074</u>	<u>58,074</u>	<u>-</u>
Fund Balance-End of Period	<u>\$ 58,074</u>	<u>\$ 58,074</u>	<u>\$ 66,636</u>	<u>\$ 8,562</u>

Miller County, Georgia
Jail/Juvenile - Special Revenue Fund
Budgetary Comparison Schedule (Non GAAP)
For the Fiscal Year Ended June 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Positive (Negative)</u>
Revenues				
Fines	\$ 32,500	\$ 32,500	\$ 25,979	\$ (6,521)
Miscellaneous	<u>-</u>	<u>200</u>	<u>92</u>	<u>(108)</u>
Total Revenues	<u>32,500</u>	<u>32,700</u>	<u>26,071</u>	<u>(6,629)</u>
Expenditures				
Judicial	8,000	8,000	5,394	2,606
Public Safety	<u>24,700</u>	<u>24,700</u>	<u>10,621</u>	<u>14,079</u>
Total Expenditures	<u>32,700</u>	<u>32,700</u>	<u>16,015</u>	<u>16,685</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(200)</u>	<u>-</u>	<u>10,056</u>	<u>10,056</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(200)	-	10,056	10,056
Fund Balance-Beginning of Period	<u>46,607</u>	<u>46,607</u>	<u>46,607</u>	<u>-</u>
Fund Balance-End of Period	<u>\$ 46,407</u>	<u>\$ 46,607</u>	<u>\$ 56,663</u>	<u>\$ 10,056</u>

Miller County, Georgia
Confiscated Assets - Special Revenue Fund
Budgetary Comparison Schedule (Non GAAP)
For the Fiscal Year Ended June 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Positive (Negative)</u>
Revenues				
Fines	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Public Safety	-	-	404	(404)
Total Expenditures	<u>-</u>	<u>-</u>	<u>404</u>	<u>(404)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(404)</u>	<u>(404)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	<u>-</u>	<u>-</u>	<u>(404)</u>	<u>(404)</u>
Fund Balance-Beginning of Period-As originally stated	5,135	5,135	5,135	-
Prior period adjustment	<u>6,215</u>	<u>6,215</u>	<u>6,215</u>	<u>-</u>
Fund Balance - restated	<u>11,350</u>	<u>11,350</u>	<u>11,350</u>	<u>-</u>
Fund Balance-End of Period	<u>\$ 11,350</u>	<u>\$ 11,350</u>	<u>\$ 10,946</u>	<u>\$ (404)</u>

Miller County, Georgia
Multi Grants - Special Revenue Fund
Budgetary Comparison Schedule (Non GAAP)
For the Fiscal Year Ended June 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Positive (Negative)</u>
Revenues				
Miscellaneous	\$ 2,500	\$ 2,550	\$ 2,538	\$ (12)
Total Revenues	<u>2,500</u>	<u>2,550</u>	<u>2,538</u>	<u>(12)</u>
Expenditures				
Welfare	<u>2,550</u>	<u>2,550</u>	-	<u>2,550</u>
Total Expenditures	<u>2,550</u>	<u>2,550</u>	-	<u>2,550</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(50)</u>	<u>-</u>	<u>2,538</u>	<u>2,538</u>
Other Financing Sources				
Operating Transfers In	<u>-</u>	<u>-</u>	<u>2,210</u>	<u>2,210</u>
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>2,210</u>	<u>2,210</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	<u>(50)</u>	<u>-</u>	<u>4,748</u>	<u>4,748</u>
Fund Balance-Beginning of Period	<u>3,157</u>	<u>3,157</u>	<u>3,157</u>	<u>-</u>
Fund Balance-End of Period	<u><u>\$ 3,107</u></u>	<u><u>\$ 3,157</u></u>	<u><u>\$ 7,905</u></u>	<u><u>\$ 4,748</u></u>

Miller County, Georgia
Recreation Special Tax Levy - Special Revenue Fund
Budgetary Comparison Schedule (Non GAAP)
For the Fiscal Year Ended June 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Positive (Negative)</u>
Revenues				
Taxes	\$ 85,000	\$ 85,000	\$ 87,922	\$ 2,922
Charges for Services	-	-	14,231	14,231
Intergovernmental	-	-	4,114	4,114
Interest	-	-	158	158
Total Revenues	<u>85,000</u>	<u>85,000</u>	<u>106,425</u>	<u>21,425</u>
Expenditures				
Culture & Recreation	<u>85,000</u>	<u>98,731</u>	<u>110,118</u>	<u>(11,387)</u>
Total Expenditures	<u>85,000</u>	<u>98,731</u>	<u>110,118</u>	<u>(11,387)</u>
Excess (Deficiency) of Revenues Over Expenditures	-	(13,731)	(3,693)	10,038
Fund Balance-Beginning of Period	<u>(759)</u>	<u>(759)</u>	<u>(759)</u>	<u>-</u>
Fund Balance-End of Period	<u>\$ (759)</u>	<u>\$ (14,490)</u>	<u>\$ (4,452)</u>	<u>\$ 10,038</u>

**Miller County, Georgia
For the Fiscal Year Ended June 30, 2012**

FIDUCIARY FUNDS

Miller County, Georgia
Agency Funds
Combining Statement of Changes in Fiduciary Assets and Liabilities
For the Fiscal Year Ended June 30, 2012

	Balance June 30, 2011	Additions	Deletions	Balance June 30, 2012
PROBATE/MAGISTRATE COURT				
Assets				
Cash	\$ 320	\$ 71,854	\$ (71,553)	\$ 621
Total Assets	<u>\$ 320</u>	<u>\$ 71,854</u>	<u>\$ (71,553)</u>	<u>\$ 621</u>
Liabilities				
Due to other funds & agencies	\$ 320	\$ 42,652	\$ (42,510)	\$ 462
Due to others	-	29,202	(29,043)	159
Total Liabilities	<u>\$ 320</u>	<u>\$ 71,854</u>	<u>\$ (71,553)</u>	<u>\$ 621</u>
CLERK OF THE COURTS				
Assets				
Cash	\$ 37,923	\$ 336,711	\$ (323,641)	\$ 50,993
Total Assets	<u>\$ 37,923</u>	<u>\$ 336,711</u>	<u>\$ (323,641)</u>	<u>\$ 50,993</u>
Liabilities				
Due to other funds and agencies	\$ 37,923	\$ 336,711	\$ (323,641)	\$ 50,993
Total Liabilities	<u>\$ 37,923</u>	<u>\$ 336,711</u>	<u>\$ (323,641)</u>	<u>\$ 50,993</u>
TAX COMMISSIONER				
Assets				
Cash	\$ 106,590	\$ 5,806,348	\$ (5,806,349)	\$ 106,589
Receivables	193,001	4,742,101	(4,738,513)	196,589
Total Assets	<u>\$ 299,591</u>	<u>\$ 10,548,449</u>	<u>\$ (10,544,862)</u>	<u>\$ 303,178</u>
Liabilities				
Due to other funds and agencies	\$ 299,591	\$ 10,548,449	\$ (10,544,862)	\$ 303,178
Total Liabilities	<u>\$ 299,591</u>	<u>\$ 10,548,449</u>	<u>\$ (10,544,862)</u>	<u>\$ 303,178</u>
TAX ASSESSOR				
Assets				
Cash	\$ 93	\$ 32,496	\$ (31,999)	\$ 590
Liabilities				
Due to other funds and agencies	\$ 93	\$ 32,496	\$ (31,999)	\$ 590
Total Liabilities	<u>\$ 93</u>	<u>\$ 32,496</u>	<u>\$ (31,999)</u>	<u>\$ 590</u>
PROBATION				
Assets				
Cash	\$ 19,934	\$ 210,915	\$ (214,642)	\$ 16,207
Total Cash	<u>\$ 19,934</u>	<u>\$ 210,915</u>	<u>\$ (214,642)</u>	<u>\$ 16,207</u>
Liabilities				
Due to other funds and agencies	\$ 19,934	\$ 210,915	\$ (214,642)	\$ 16,207
Total Liabilities	<u>\$ 19,934</u>	<u>\$ 210,915</u>	<u>\$ (214,642)</u>	<u>\$ 16,207</u>
TOTALS - ALL AGENCY FUNDS				
Assets				
Cash	\$ 164,860	\$ 6,458,324	\$ (6,448,184)	\$ 175,000
Receivables	193,001	4,742,101	(4,738,513)	196,589
Total Assets	<u>\$ 357,861</u>	<u>\$ 11,200,425</u>	<u>\$ (11,186,697)</u>	<u>\$ 371,589</u>
Liabilities				
Due to other funds and agencies	\$ 357,861	\$ 11,171,223	\$ (11,157,654)	\$ 371,430
Due to others	-	29,202	(29,043)	159
Total Liabilities	<u>\$ 357,861</u>	<u>\$ 11,200,425</u>	<u>\$ (11,186,697)</u>	<u>\$ 371,589</u>

STATE REPORTING REQUIREMENTS

Perry L. Henry, LLC

Certified Public Accountant and Consultants

Perry L. Henry, CPA, CGFM, CFS

Members

American Institute of Certified Public Accountants

Georgia Society of Certified Public Accountants

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INDEPENDENT ACCOUNTANT'S REPORT

We have examined management's assertion included in the accompanying Annual Report of 9-1-1 Collections and Expenditures about Miller County, Georgia's compliance during the fiscal year ended June 30, 2012 with the requirement to expend 9-1-1 funds in compliance with the expenditure requirements of the Official Code of Georgia Annotated, Section 46-5-134. Management is responsible for Miller County, Georgia's compliance with this requirement. Our responsibility is to express an opinion on management's assertion about Miller County, Georgia's compliance based on our examination.

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

In our opinion, management's assertion that Miller County, Georgia complied with the aforementioned requirement during the fiscal year ended June 30, 2012 is fairly stated, in all material respects.

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

Perry L. Henry, LLC

Perry L. Henry, LLC
Bainbridge, Georgia
January 9, 2013

Miller County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Fiscal Year Ended June 30, 2012

Line No.	O.C.G.A. Reference:		
1		Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):	
		<input checked="" type="checkbox"/> Special Revenue Fund <input type="checkbox"/> Enterprise Fund	
2	46-5-134(a)(1)	Monthly 9-1-1 charge billed to each exchange access facility subscriber:	\$ <u>1.50</u>
3		Total revenue from exchange access facility subscribers:	\$ <u>32,503</u>
4		Does 9-1-1 system provide automatic number identification of a wireless telecommunications connection? (choose one)	
		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
5		If the answer to Line 4 is "yes", indicate below which of the following apply (choose one)	
	46-5-134(a)(2)(A)	<input type="checkbox"/> System provides location of base station or cell site	
	46-5-134(a)(2)(B)	<input checked="" type="checkbox"/> System provides automatic location identification	
6	46-5-134(a)(2)	If the answer to Line 4 is "yes", identify the monthly 9-1-1 charge billed to each wireless telecommunications connection subscriber:	\$ <u>1.50</u>
7		Total revenue from wireless telecommunications connection subscribers:	\$ <u>52,310</u>
8		Total Line 3 plus Line 7 (should equal UCOA Revenue Source 34.2500)	\$ <u>84,813</u>
9		Additional revenue sources:	
9a	46-5-134(j)	Federal (UCOA Revenue Source 33.1000) Identify each funding agency individually. Attach list, if necessary.	\$ _____
		_____	\$ _____
		_____	\$ _____
9b	46-5-134(j)	State (UCOA Revenue Source 33.4000) Identify each funding agency individually. Attach list, if necessary.	\$ _____
		_____	\$ _____
		_____	\$ _____
9c	46-5-134(j)	Local (UCOA Revenue Source 33.6000) Identify each unit of local government individually. Attach list, if necessary.	\$ _____
		<u>Baker County, GA 1004004</u>	\$ <u>24,838</u>
		_____	\$ _____
		_____	\$ _____
9d	46-5-134(j)	Private (UCOA Revenue Source 37.1000) Identify each private source individually. Attach list, if necessary.	\$ _____
		_____	\$ _____
		_____	\$ _____

Miller County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Fiscal Year Ended June 30, 2012

10	Investment Income (UCOA Revenue Source 36.1000 through 36.3000)		\$ <u>33</u>
11	Other revenue sources not included above. Identify each source individually. Transfers from other funds of the local government should be reported on Line 25 and not included here.		
	_____		\$ _____
	_____		\$ _____
	_____		\$ _____
	_____		\$ _____
	_____		\$ _____
	_____		\$ _____
	_____		\$ _____
	_____		\$ _____
12	Total Revenues (total of all amounts reported on Lines 8 through 11)		\$ <u>109,684</u>
	Expenditures (UCOA Activity 3800)		
13	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)	
	_____		\$ _____
	_____		\$ _____
	_____		\$ _____
14	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:		
14a	Lease costs	46-5-134(f)(1)	\$ <u>1,299</u>
14b	Purchase costs	46-5-134(f)(1)	\$ _____
14c	Maintenance costs	46-5-134(f)(1)	\$ <u>61,585</u>
15	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(2)	\$ <u>11,421</u>
16	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system: Number of employees classified as: Full time _____ Part time _____		
16a	Salaries and wages	46-5-134(f)(3)	\$ _____
16b	Employee benefits	46-5-134(f)(3)	\$ _____
17	Cost of training of employees who work as dispatchers	46-5-134(f)(3)	\$ _____
18	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(4)	\$ <u>-</u>
19a	Building used as a public safety answering point:		

Miller County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Fiscal Year Ended June 30, 2012

19a1 Lease costs	46-5-134(f)(5)	\$ _____
19a2 Purchase costs	46-5-134(f)(5)	\$ _____ -
19b Has the local government completed its street addressing plan? (choose one)	46-5-134(f)(5)	\$ _____
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		_____
20 Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems:		
20a Lease costs	46-5-134(f)(6)	\$ _____ 2,041
20b Purchase costs	46-5-134(f)(6)	\$ _____ 1,261
20c Maintenance costs	46-5-134(f)(6)	\$ _____
21 Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(7)	\$ _____ -
22 Logging recorders used at a public safety answering point to record telephone and radio traffic:		
22a Lease costs	46-5-134(f)(8)	\$ _____
22b Purchase costs	46-5-134(f)(8)	\$ _____
22c Maintenance costs	46-5-134(f)(8)	\$ _____
23 Other expenditures not included in Lines 13 through 22 above. Identify by object and purpose. Transfers to other funds of the local government should be reported on Line 26 and not included here.		
Utilities & Telephone		\$ _____ 890
Building Maintance		\$ _____ 1,400
_____		\$ _____
_____		\$ _____
_____		\$ _____
_____		\$ _____
_____		\$ _____
_____		\$ _____
_____		\$ _____
_____		\$ _____
_____		\$ _____
_____		\$ _____
24 Total Expenditures (total of all amounts reported on Lines 13 through 23 above)		\$ _____ 79,897
25 Transfers From Other Funds (identify by fund)		\$ _____
_____		\$ _____
_____		\$ _____
26 Transfers To Other Funds (identify by fund)		\$ _____
_____		\$ _____
_____		\$ _____

**Miller County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Fiscal Year Ended June 30, 2012**

27	Proceeds from Capital Lease (identify by asset class and, if equipment, purpose)		\$ _____
	_____		\$ _____
	_____		\$ _____
28	Net Change in Fund Balance (Line 12 - Line 24 + Line 25 - Line 26 + Line 27)		\$ <u>29,787</u>
29	Fund Balance - Beginning of Year		\$ <u>27,266</u>
30	Fund Balance - End of Year		\$ <u><u>57,053</u></u>
31a	Do amounts on Lines 12, 24, 28, 29, and 30 agree to amounts reported in the government's audited financial statements submitted to the Georgia Department of Audits and Accounts?		
	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
31b	If the answer to Line 31a is "no", provide explanation (including amounts) to reconcile each line item specified in Line 31a above to government's audited financial statements. Reconciliation should be attached to this report.		

Certification of Local Government Officials

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

Signature of Chief Elected Official *Kreg Freeman* Date 1/9/2013

Print Name of Chief Elected Official Kreg Freeman

Title of Chief Elected Official Chairperson

Signature of Chief Financial Officer *Cindy Spears* Date 1/9/2013

Print Name of Chief Financial Officer Cindy Spears

**Miller County, Georgia
Schedule of Special Purpose
Local Option Sales Tax
For the Fiscal Year Ended June 30, 2012**

Project	Original Estimated Cost	Expenditure			Estimated Percentage of Completion
		Prior Year	Current Year	Total	
SPLOST 2006					
EMS Equipment	\$ 360,000	\$ 243,399	16,733	\$ 260,132	72.26%
Sheriff's Department Equipment	360,000	179,243	119,674	298,917	83.03%
Roads, Streets & Bridges	1,512,000	1,716,872	261,688	1,978,560	130.86%
County Buildings	108,000	218,838	90,475	309,313	286.40%
<u>City Portion Per Contract</u>					
Fire Department Equipment	351,000	274,074	70,493	344,567	98.17%
Colquitt Police Department Equipment	297,000	231,909	59,648	291,557	98.17%
Public Works Equipment	612,000	477,872	122,909	600,781	98.17%
Total	<u>\$ 3,600,000</u>	<u>\$ 3,342,207</u>	<u>\$ 741,620</u>	<u>\$ 4,083,827</u>	<u>113.44%</u>

Reconciliation of the SPLOST Schedule above to expenditures reported in the the SPLOST Capital Projects Fund on Page 7

Expenditures from SPLOST schedule (above)	\$ 741,620
Non-SPLOST Tax Expenditures	
Proceeds from grant programs	10,184
Other proceeds expended in SPLOST Capital Projects fund	10,184
Total expenditures per SPLOST Capital Projects Fund on Page 7	<u>\$ 751,804</u>

Project	Original Estimated Revenues	Revenues			Estimated Percentage Collected
		Prior Year	Current Year	Total	
SPLOST 2006					
EMS Equipment	\$ 360,000	\$ 293,229	\$ 72,734	\$ 365,963	101.66%
Sheriff's Department Equipment	360,000	293,229	72,734	365,963	101.66%
Roads, Streets & Bridges	1,512,000	1,231,563	305,481	1,537,044	101.66%
County Buildings	108,000	87,969	21,820	109,789	101.66%
<u>City Portion Per Contract</u>					
Fire Department Equipment	351,000	285,899	70,915	356,814	101.66%
Colquitt Police Department Equipment	297,000	241,913	60,005	301,918	101.66%
Public Works Equipment	612,000	498,490	123,647	622,137	101.66%
Total	<u>\$ 3,600,000</u>	<u>\$ 2,932,292</u>	<u>\$ 727,336</u>	<u>\$ 3,659,628</u>	<u>101.66%</u>

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

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

June 30, 2012

Total Program Year 2012 funds allocated to recipient	\$	451,713
Less: Total Program Year 2012 funds drawn down by recipient		<u>428,893</u>
Funds still available from Program Year 2012 Resources	\$	<u>22,820</u>
Total Program Year 2012 funds held at beginning of year	\$	2,000
Total Program Year 2012 funds drawn down and received by recipient		413,893
Less: Funds applied and expended to Program Year 2012 costs		<u>415,893</u>
TOTAL PROGRAM YEAR 2012 FUNDS HELD BY RECIPIENT	\$	<u>-</u>

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

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

June 30, 2012

Program Activity	Activity Number	Latest Approved Budget CDBG Funds	Current Period Expenditures	Prior Period Expenditures	Grand Total Expenditures to Date	Questioned Costs
Contingencies - Unprogramed Funds	C-022-00	\$ 37,875	\$ -	\$ -	\$ -	\$ -
Head Start Center	P-03M-02	381,447	401,478	-	401,478	-
Architecture - Child Care Centers	S-03M-02	5,300	3,415	-	3,415	-
Administration	A-21A-00	27,091	8,000	16,000	24,000	-
TOTAL		\$ 451,713	\$ 412,893	\$ 16,000	\$ 428,893	\$ -

GOVERNMENTAL AUDITING STANDARDS REQUIREMENTS

Perry L. Henry, LLC

Certified Public Accountant and Consultant

Perry L. Henry, CPA, CGFM, CFS

Members

American Institute 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

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

We have audited 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, 2012, and have issued our report thereon dated January 9, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We did not audit the financial statements of the aggregate discretely presented component units which represents 43% and 77%, respectively, of the total assets and revenues of Miller County, Georgia. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion on the financial statements, insofar as it relates to the amounts included for the aggregate discretely presented component units (Miller County Health Department and the Miller County Hospital Authority), is based on the reports of the other auditors.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Miller County, Georgia's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Miller County, Georgia's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Miller County, Georgia's internal control over financial reporting.

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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as

defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and responses as item 2007-1 that we consider to be significant deficiencies in internal control over financial reporting. 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Miller County, Georgia's financial statements are free of 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 disclosed instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*, which is described in the accompanying schedule of findings and responses as items 2011-1, 2012-1, and 2012-2.

Miller County, Georgia's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. We did not audit Miller County, Georgia's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of County Commissioners and management, and is not intended to be and should not be used by anyone other than these specified parties.

Perry L. Henry, LLC

Perry L. Henry, LLC
Bainbridge, Georgia
January 9, 2013

Miller County, Georgia
Schedule of Findings and Responses
June 30, 2012

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.

Miller County, Georgia
Schedule of Findings and Responses
June 30, 2012

2011-1

Condition:

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

Cause:

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

Effect:

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

Recommendation:

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

Management's Response:

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

Miller County, Georgia
Schedule of Findings and Responses
June 30, 2012

2012-1

Condition:

The County (Board of Commissioners and/or Elected Constitutional Officers) was in violation of State budget statutes for the year ended June 30, 2012 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:

<u>Department</u>	<u>Fund</u>	<u>Balance Over Budget</u>
Financial Administration	General	\$ 4,571
Clerk of Courts	General	\$ 13,914
State Court	General	\$ 578
Juvenile Court	General	\$ 5,653
Sheriff	General	\$ 430
Jail	General	\$ 33,819
Cops In Schools	General	\$ 38,258
Detention Officer	General	\$ 1,936
Corrections	General	\$ 5,404
Road Department	General	\$ 12,672
Dumpsites	General	\$ 25,748
Health Services	General	\$ 646
Health Department	General	\$ 2,480
Indigent Medical Care	General	\$ 17,455
Golf Course	General	\$ 3,000
County Extension	General	\$ 1,144
	Recreation Special Tax Levy Special Revenue	
Culture and Recreation	Fund	\$ 11,387

Criteria:

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

Miller County, Georgia
Schedule of Findings and Responses
June 30, 2012

Cause:

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

Effect:

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

Recommendation:

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

Management's Response:

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

Miller County, Georgia
Schedule of Findings and Responses
June 30, 2012

2012-2

Condition:

The County was in violation of O.C.G.A. 48-8-121 because it used SPLOST funds for purposes other than those specified in the resolution calling for the imposition of the tax.

Criteria:

O.C.G.A. 48-8-121 states that SPLOST proceeds shall be used exclusively for the purpose or purposes specified in the resolution or ordinance calling for imposition of the tax. Such proceeds shall be kept in a separate account from other funds of such county and each qualified municipality receiving proceeds of the sales and use tax and shall not in any manner be commingled with other funds of such county and each qualified municipality receiving proceeds of the sales and use tax prior to the expenditure.

Cause:

The County spent SPLOST proceeds to make repairs to a piece of equipment belonging to the recreation department. This expenditure was not for a purpose that was specified in the SPLOST resolution.

Effect:

The County was in violation of O.C.G.A. 48-8-121.

Recommendation:

The County should take greater care not to spend SPLOST proceeds for purposes other than those specified in the resolution calling for the tax. In addition, these funds should immediately be repaid to the SPLOST fund.

Management's Response:

Management agrees and will review the SPLOST resolution prior to expending SPLOST monies to help ensure that expenditures are not for anything other than those purposes specified in the SPLOST resolution. 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				Total
	Charges for Services	Operating Grand and Contributions	Capital Grants and Contributions	Taxes	Grants and Contributions Not Restricted to Specific Programs	Unrestricted Investment Income	Miscellaneous	
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

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
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

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

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

MILLER COUNTY, GEORGIA
List of Elected and Appointed Officials
June 30, 2012

Board of Commissioners

Jimmy "Bo" Haywood, Chairman
G. C. "Clyde" Jinks, Jr., Vice Chairman
Frankie Phillips
Wallace Phillips
Kreg Freeman

County Clerk	Deborah Pearce
Finance Director	Cindy Spears
County Attorney	Jesse Bowles
Tax Commissioner	Jennifer Williams
Clerk of Superior Court	Gail Johnson
Probate and Magistrate Judge	Brenda McNease
Sheriff	H.E. "Buddy" Glass
Coroner	Danny Sheffield