

CITY OF MILLER
COMPILED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013

CITY OF MILLER

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CERTIFIED PUBLIC ACCOUNTANTS

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WITH OFFICES IN
MOBRIDGE, SOUTH DAKOTA
LEMMON, SOUTH DAKOTA

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

City Council
City of Miller
109 East Commercial Avenue
Miller, South Dakota 57442

We have compiled the accompanying statement of net position - modified cash basis, the balance sheet - modified cash basis of the governmental funds, and the statement of net position - modified cash basis of the proprietary funds of the City of Miller, South Dakota, as of December 31, 2013, and the related statement of activities - modified cash basis, the statement of revenues, expenditures and changes in fund balances - modified cash basis for governmental funds, and the statement of revenues, expenses, and changes in fund net position - modified cash basis for proprietary funds for the year then ended, and the accompanying supplementary information contained in the budgetary comparison schedule - budgetary basis for the governmental fund and the schedule of changes in long-term debt, which are presented only for supplementary analysis purposes, included in the accompanying prescribed form. We have not audited or reviewed the financial statements included in the accompanying prescribed form and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the form prescribed by the Department of Legislative Audit of the State of South Dakota.

Management is responsible for the preparation and fair presentation of the financial statements included in the form prescribed by the Department of Legislative Audit of the State of South Dakota and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the City's assets, liabilities, net position, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The budgetary comparison information and the schedule of changes in long-term debt on pages 12 through 14 of the prescribed forms are presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, we do not express an opinion or provide any assurance on such supplementary information.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Department of Legislative Audit of the State of South Dakota, and are not intended to be a presentation in accordance with the modified cash basis of accounting.

This report is intended solely for the information and use of the Department of Legislative Audit of the State of South Dakota and is not intended to be and should not be used by anyone other than this specified party.

Kohlman, Bierschbach & Anderson, LLP
February 17, 2014

CITY OF MILLER
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
December 31, 2013

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS:			
Cash and Cash Equivalents	71,828.00	1,536,374.00	1,608,202.00
Investments		59,896.00	59,896.00
Restricted Assets:			
Cash and cash equivalents	202,185.00	866,592.00	1,068,777.00
Investments			0.00
TOTAL ASSETS	274,013.00	2,462,862.00	2,736,875.00
NET POSITION:			
Restricted for: (See Note ___)			
Capital Projects Purposes		233,545.00	233,545.00
Debt Service Purposes	202,185.00	633,047.00	835,232.00
Permanently Restricted Purposes			
Expendable			0.00
Non-Expendable			0.00
Other Purposes			0.00
Unrestricted (Deficit)	71,828.00	1,596,270.00	1,668,098.00
TOTAL NET POSITION	274,013.00	2,462,862.00	2,736,875.00

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CITY OF MILLER
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
Year Ended December 31, 2013

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating	Capital	Primary Government		
			Grants and Contributions	Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary Government:							
Governmental Activities:							
General Government	163,446.00	22,596.00			(140,850.00)		(140,850.00)
Public Safety	338,748.00	2,434.00		4,422.00	(331,892.00)		(331,892.00)
Public Works	495,671.00	8,000.00	78,398.00	40,715.00	(368,558.00)		(368,558.00)
Health and Welfare	2,000.00	75.00			(1,925.00)		(1,925.00)
Culture and Recreation	107,093.00	13,276.00			(93,817.00)		(93,817.00)
Conservation and Development	132,156.00				(132,156.00)		(132,156.00)
Intergovernmental Expenditures					0.00		0.00
Miscellaneous Expenditures					0.00		0.00
**Capital Outlay - Unallocated					0.00		0.00
*Interest on Long-Term Debt	28,693.00				(28,693.00)		(28,693.00)
Total Governmental Activities	1,267,807.00	46,381.00	78,398.00	45,137.00	(1,097,891.00)		(1,097,891.00)
Business-type Activities:							
Water	435,691.00	489,292.00				53,601.00	53,601.00
Sewer	173,993.00	228,031.00				54,038.00	54,038.00
Electric	3,263,457.00	1,975,321.00				(1,288,136.00)	(1,288,136.00)
Airport						0.00	0.00
Total Business-Type Activities	3,873,141.00	2,692,644.00	0.00	0.00		(1,180,497.00)	(1,180,497.00)
Total Primary Government	5,140,948.00	2,739,025.00	78,398.00	45,137.00	(1,097,891.00)	(1,180,497.00)	(2,278,388.00)

General Revenues:

Taxes:

Property Taxes	326,269.00		326,269.00
Sales Taxes	795,354.00		795,354.00
State Shared Revenues	11,549.00		11,549.00
Grants and Contributions not Restricted to Specific Programs	2,522.00		2,522.00
Unrestricted Investment Earnings	576.00	2,435.00	3,011.00
Debt Issued			0.00
Miscellaneous Revenue	34,854.00		34,854.00
Special Items		195,177.00	195,177.00
Extraordinary Items			0.00
Transfers	(1,286.00)	1,286.00	0.00

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Position

Net Position-Beginning

Adjustments:

Adjusted Net Position-Beginning

NET POSITION-ENDING

	1,169,838.00	198,898.00	1,368,736.00
	71,947.00	(981,599.00)	(909,652.00)
	202,066.00	3,444,461.00	3,646,527.00
			0.00
	202,066.00	3,444,461.00	3,646,527.00
	274,013.00	2,462,862.00	2,736,875.00

* The Municipality does not have interest expense related to the functions presented above. This amount includes indirect interest expense on general long-term debt.

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**CITY OF MILLER
BALANCE SHEET - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
December 31, 2013**

	General Fund
ASSETS:	
Cash and Cash Equivalents	71,828.00
106 Cash with Fiscal Agent	
151 Investments	
107.1 Restricted Cash and Cash Equivalents	202,185.00
107.2 Restricted Investments	
TOTAL ASSETS	274,013.00
FUND BALANCES:	
263 Nonspendable	
264 Restricted	202,185.00
265 Committed	
266 Assigned	10,000.00
267 Unassigned	61,828.00
TOTAL FUND BALANCES	274,013.00

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CITY OF MILLER
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
Year Ended December 31, 2013

	General Fund
Revenues:	
310 Taxes:	
311 General Property Taxes	325,426.00
312 Airflight Property Tax	
313 General Sales and Use Taxes	795,354.00
314 Gross Receipts Business Taxes	
315 Amusement Taxes	
316 911 Telephone Surcharge	
317 Excise Tax	
318 Tax Deed Revenue	
319 Penalties and Interest on Delinquent Taxes	843.00
Total Taxes	1,121,623.00
 320 Licenses and Permits	 11,562.00
 330 Intergovernmental Revenue:	
331 Federal Grants	12,475.00
332 Federal Shared Revenue	
333 Federal Payments in Lieu of Taxes	
334 State Grants	32,662.00
335 State Shared Revenue:	
335.01 Bank Franchise Tax	1,700.00
335.02 Motor Vehicle Commercial Prorate	5,934.00
335.03 Liquor Tax Reversion	9,849.00
335.04 Motor Vehicle Licenses (5%)	23,516.00
335.06 Fire Insurance Premiums Reversion	
335.07 Liquor License Reversion	
335.08 Local Government Highway and Bridge Fund	
335.09 911 Remittances	
335.20 Other	
336 State Payments in Lieu of Taxes	
338 County Shared Revenue:	
338.01 County Road Tax (25%)	4,323.00

CITY OF MILLER
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
Year Ended December 31, 2013

	General Fund
338.02 County Highway and Bridge Reserve Tax (25%)	44,625.00
338.03 County Wheel Tax	
338.99 Other	
339 Other Intergovernmental Revenues	2,784.00
Total Intergovernmental Revenue	137,868.00
340 Charges for Goods and Services:	
341 General Government	38.00
342 Public Safety	1,862.00
343 Highways and Streets	7,629.00
344 Sanitation	371.00
345 Health	75.00
346 Culture and Recreation	13,276.00
347 Ambulance	
348 Cemetery	
349 Other	
Total Charges for Goods and Services	23,251.00
350 Fines and Forfeits:	
351 Court Fines and Costs	572.00
352 Animal Control Fines	
353 Parking Meter Fines	
354 Library	
359 Other	
Total Fines and Forfeits	572.00
360 Miscellaneous Revenue:	
361 Investment Earnings	576.00
362 Rentals	10,996.00
363 Special Assessments	
364 Maintenance Assessments	
367 Contributions and Donations from Private Sources	2,522.00
368 Liquor Operating Agreement Income	

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CITY OF MILLER
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
Year Ended December 31, 2013

	General Fund
369 Other	22,118.00
Total Miscellaneous Revenue	36,212.00
Total Revenue	1,331,088.00
Expenditures:	
410 General Government:	
411 Legislative	28,318.00
412 Executive	
413 Elections	36.00
414 Financial Administration	111,656.00
419 Other	23,436.00
Total General Government	163,446.00
420 Public Safety:	
421 Police	291,422.00
422 Fire	29,197.00
423 Protective Inspection	
429 Other Protection	
Total Public Safety	320,619.00
430 Public Works:	
431 Highways and Streets	290,812.00
432 Sanitation	
433 Water	
434 Electricity	
435 Airport	60,279.00
436 Parking Facilities	
437 Cemeteries	
438 Natural Gas	
439 Transit	
Total Public Works	351,091.00
440 Health and Welfare:	
441 Health	
442 Home Health	

CITY OF MILLER
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
Year Ended December 31, 2013

	General Fund
443 Mental Health Centers	
444 Humane Society	
445 Drug Education	
446 Ambulance	
447 Hospitals, Nursing Homes and Rest Homes	
449 Other	2,000.00
Total Health and Welfare	2,000.00
450 Culture and Recreation:	
451 Recreation	76,214.00
452 Parks	29,279.00
455 Libraries	
456 Auditorium	
457 Historical Preservation	
458 Museums	1,600.00
Total Culture and Recreation	107,093.00
460 Conservation and Development:	
463 Urban Redevelopment and Housing	156.00
465 Economic Development and Assistance (Industrial Development)	132,000.00
466 Economic Opportunity	
Total Conservation and Development	132,156.00
470 Debt Service	191,402.00
480 Intergovernmental Expenditures	
485 Capital Outlay	
490 Miscellaneous:	
491 Judgments and Losses	
492 Other Expenditures	
499 Liquor Operating Agreements	

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CITY OF MILLER
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
Year Ended December 31, 2013

	General Fund
Total Miscellaneous	0.00
Total Expenditures	1,267,807.00
Excess of Revenues Over (Under) Expenditures	63,281.00
Other Financing Sources (Uses):	
391.01 Transfers In	1,508.00
511 Transfers Out	(1,286.00)
513 Payments to Refunded Debt Escrow Agent	
391.03 Sale of Municipal Property	
391.04 Compensation for Loss or Damage to Capital Assets	9,952.00
391.20 Long-Term Debt Issued	
Total Other Financing Sources (Uses)	10,174.00
391.06 (514) Special Items	
391.05 (515) Extraordinary Items	
Net Change in Fund Balance	73,455.00
Fund Balance - Beginning	200,558.00
Adjustments:	

Adjusted Fund Balance - Beginning	200,558.00
FUND BALANCE- ENDING	274,013.00

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CITY OF MILLER
Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances to the Statement of Activities
Year Ended December 31, 2013

Net Change in Fund Balances - Total Governmental Funds	<u>73,455.00</u>
Amounts reported for governmental activities in the statement of activities are different because:	
Internal service funds are used by management to charge the costs of certain activities, such as insurance to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.	<u>(1,508.00)</u>
Change in Net Position of Governmental Activities	<u><u>71,947.00</u></u>

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CITY OF MILLER
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS
December 31, 2013

	Enterprise Funds			Totals
	Water Fund	Sewer Fund	Electric Fund	
ASSETS:				
Current Assets:				
Cash and Cash Equivalents	152,096.00	301,478.00	1,082,800.00	1,536,374.00
106 Cash with Fiscal Agent				0.00
151 Investments			59,896.00	59,896.00
Total Current Assets	152,096.00	301,478.00	1,142,696.00	1,596,270.00
Noncurrent Assets:				
107.1 Restricted Cash and Cash Equivalents	43,303.00		823,289.00	866,592.00
107.2 Restricted Investments				0.00
Total Noncurrent Assets	43,303.00	0.00	823,289.00	866,592.00
TOTAL ASSETS	195,399.00	301,478.00	1,965,985.00	2,462,862.00
NET POSITION:				
253.20 Restricted for:				
253.21 Revenue Bond Debt Service	43,303.00		589,744.00	633,047.00
253.22 Revenue Bond Retirement				0.00
253.23 Revenue Bond Contingency				0.00
253.24 Special Assessment Bond Guarantee				0.00
253.25 Special Assessment Bond Sinking				0.00
253.26 Equipment Repair and/or Replacement				0.00
253.27 Landfill Closure and Post Closure Costs				0.00
253.28 Permanently Restricted Purposes				0.00
253.29 Construction			233,545.00	233,545.00
253.90 Unrestricted	152,096.00	301,478.00	1,142,696.00	1,596,270.00
TOTAL NET POSITION	195,399.00	301,478.00	1,965,985.00	2,462,862.00

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CITY OF MILLER
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS
Year Ended December 31, 2013

	Enterprise Funds				Totals	Internal Service Funds
	Water Fund	Sewer Fund	Electric Fund	Airport Fund		
Operating Revenue:						
370/380 Charges for Goods and Services	489,292.00	228,031.00	1,975,321.00		2,692,644.00	
Revenue Dedicated to Servicing Debt					0.00	
380.05 Lottery Sales					0.00	
369 Miscellaneous					0.00	
Total Operating Revenue	489,292.00	228,031.00	1,975,321.00	0.00	2,692,644.00	0.00
Operating Expenses:						
410 Personal Services	114,071.00	93,905.00	237,170.00		445,146.00	
420 Other Current Expense	64,632.00	67,894.00	82,088.00		214,614.00	
426.2 Materials	188,221.00		1,271,879.00		1,460,100.00	
430 Capital Assets		12,194.00	1,096,134.00		1,108,328.00	
Total Operating Expenses	366,924.00	173,993.00	2,687,271.00	0.00	3,228,188.00	0.00
Operating Income (Loss)	122,368.00	54,038.00	(711,950.00)	0.00	(535,544.00)	0.00
Nonoperating Revenue (Expense):						
330 Operating Grants					0.00	
361 Investment Earnings	207.00	297.00	1,931.00		2,435.00	
362 Rental Revenue					0.00	
441 Debt Service (Principal)	(37,529.00)		(105,000.00)		(142,529.00)	
442 Interest Expense (Enter as Negative)	(31,238.00)		(471,186.00)		(502,424.00)	
391.03 Sale of Municipal Property					0.00	
391.20 Long-Term Debt Issued					0.00	
(429)369.01 Other			195,177.00		195,177.00	
Total Nonoperating Revenue (Expense)	(68,560.00)	297.00	(379,078.00)	0.00	(447,341.00)	0.00

CITY OF MILLER
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS
Year Ended December 31, 2013

	Enterprise Funds				Totals	Internal Service Funds
	Water Fund	Sewer Fund	Electric Fund	Airport Fund		
Income (Loss) Before Contributions, Special Items, Extraordinary Items and Transfers	53,808.00	54,335.00	(1,091,028.00)	0.00	(982,885.00)	0.00
391.07 Capital Contributions					0.00	
391.1 Transfers In				1,286.00	1,286.00	
511 Transfers Out (Enter as Negative)					0.00	(1,508.00)
391.06 (514) Special Items					0.00	
391.05 (515) Extraordinary Items					0.00	
Change in Net Position	53,808.00	54,335.00	(1,091,028.00)	1,286.00	(981,599.00)	(1,508.00)
Net Position - Beginning	141,591.00	247,143.00	3,057,013.00	(1,286.00)	3,444,461.00	1,508.00
Adjustments:					0.00	
					0.00	
Adjusted Net Position - Beginning	141,591.00	247,143.00	3,057,013.00	(1,286.00)	3,444,461.00	1,508.00
NET POSITION - ENDING	195,399.00	301,478.00	1,965,985.00	0.00	2,462,862.00	0.00

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SUPPLEMENTARY INFORMATION

CITY OF MILLER
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
GENERAL FUND

Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget</u> <u>Positive (Negative)</u>
Revenues:				
310 Taxes:				
311 General Property Taxes	307,750.00	307,750.00	325,426.00	17,676.00
312 Airflight Property Tax				0.00
313 General Sales and Use Taxes	549,550.00	549,550.00	795,354.00	245,804.00
314 Gross Receipts Business Taxes				0.00
315 Amusement Taxes				0.00
316 911 Telephone Surcharge				0.00
317 Excise Tax				0.00
318 Tax Deed Revenue				0.00
319 Penalties and Interest on Delinquent Taxes	600.00	600.00	843.00	243.00
Total Taxes	857,900.00	857,900.00	1,121,623.00	263,723.00
320 Licenses and Permits	21,575.00	21,575.00	11,562.00	(10,013.00)
330 Intergovernmental Revenue:				
331 Federal Grants	3,000.00	15,475.00	12,475.00	(3,000.00)
332 Federal Shared Revenue				0.00
333 Federal Payments in Lieu of Taxes				0.00
334 State Grants		33,698.00	32,662.00	(1,036.00)
335 State Shared Revenue:				
335.01 Bank Franchise Tax	1,500.00	1,500.00	1,700.00	200.00
335.02 Motor Vehicle Commercial Prorate	7,000.00	7,000.00	5,934.00	(1,066.00)
335.03 Liquor Tax Reversion	9,000.00	9,000.00	9,849.00	849.00
335.04 Motor Vehicle Licenses (5%)	16,000.00	16,000.00	23,516.00	7,516.00
335.06 Fire Insurance Premiums Reversion				0.00
335.07 Liquor License Reversion				0.00
335.08 Local Government Highway and Bridge Fund				0.00
335.09 911 Remittances				0.00
335.20 Other				0.00
336 State Payments in Lieu of Taxes				0.00
338 County Shared Revenue:				
338.01 County Road Tax (25%)	5,000.00	5,000.00	4,323.00	(677.00)
338.02 County Highway and Bridge Reserve Tax (25%)	35,000.00	35,000.00	44,625.00	9,625.00
338.03 County Wheel Tax				0.00
338.99 Other				0.00
339 Other Intergovernmental Revenues	2,200.00	2,200.00	2,784.00	584.00
Total Intergovernmental Revenue	78,700.00	124,873.00	137,868.00	12,995.00

CITY OF MILLER
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
GENERAL FUND
Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive (Negative)
340 Charges for Goods and Services:				
341 General Government	100.00	100.00	38.00	(62.00)
342 Public Safety	3,000.00	3,000.00	1,862.00	(1,138.00)
343 Highways and Streets	4,500.00	4,500.00	7,629.00	3,129.00
344 Sanitation	100.00	100.00	371.00	271.00
345 Health	200.00	200.00	75.00	(125.00)
346 Culture and Recreation	16,350.00	16,350.00	13,276.00	(3,074.00)
347 Ambulance				0.00
348 Cemetery				0.00
349 Other				0.00
Total Charges for Goods and Services	24,250.00	24,250.00	23,251.00	(999.00)
350 Fines and Forfeits:				
351 Court Fines and Costs	250.00	250.00	572.00	322.00
352 Animal Control Fines				0.00
353 Parking Meter Fines				0.00
354 Library				0.00
359 Other				0.00
Total Fines and Forfeits	250.00	250.00	572.00	322.00
360 Miscellaneous Revenue:				
361 Investment Earnings	1,800.00	1,800.00	576.00	(1,224.00)
362 Rentals	5,460.00	5,460.00	10,996.00	5,536.00
363 Special Assessments				0.00
364 Maintenance Assessments				0.00
367 Contributions and Donations from Private Sources	2,500.00	2,500.00	2,522.00	22.00
368 Liquor Operating Agreement Income				0.00
369 Other	9,290.00	9,290.00	22,118.00	12,828.00
Total Miscellaneous Revenue	19,050.00	19,050.00	36,212.00	17,162.00
Total Revenue	1,001,725.00	1,047,898.00	1,331,088.00	283,190.00
Expenditures:				
410 General Government:				
411 Legislative	30,020.00	30,020.00	28,318.00	1,702.00
411.5 Contingency	10,000.00	10,000.00		
Amount Transferred (Enter as Negative)		(10,000.00)		0.00
412 Executive	17,080.00	17,080.00		17,080.00
413 Elections	1,500.00	1,500.00	36.00	1,464.00
414 Financial Administration	104,780.00	106,209.00	111,656.00	(5,447.00)
419 Other	21,950.00	23,379.00	23,436.00	(57.00)
Total General Government	185,330.00	178,188.00	163,446.00	14,742.00

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CITY OF MILLER
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
GENERAL FUND
Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
420 Public Safety:				0.00
421 Police	274,890.00	288,275.00	291,422.00	(3,147.00)
422 Fire	24,850.00	26,279.00	29,197.00	(2,918.00)
423 Protective Inspection				0.00
429 Other Protection	500.00	500.00		500.00
Total Public Safety	300,240.00	315,054.00	320,619.00	(5,565.00)
430 Public Works:				
431 Highways and Streets	335,600.00	335,600.00	290,812.00	44,788.00
432 Sanitation				0.00
433 Water				0.00
434 Electricity				0.00
435 Airport	0.00	42,143.00	60,279.00	(18,136.00)
436 Parking Facilities				0.00
437 Cemeteries				0.00
438 Natural Gas				0.00
439 Transit				0.00
Total Public Works	335,600.00	377,743.00	351,091.00	26,652.00
440 Health and Welfare:				
441 Health				0.00
442 Home Health				0.00
443 Mental Health Centers				0.00
444 Humane Society				0.00
445 Drug Education				0.00
446 Ambulance				0.00
447 Hospitals, Nursing Homes and Rest Homes				0.00
449 Other	2,300.00	3,728.00	2,000.00	1,728.00
Total Health and Welfare	2,300.00	3,728.00	2,000.00	1,728.00
450 Culture and Recreation:				
451 Recreation	85,599.00	85,599.00	76,214.00	9,385.00
452 Parks	22,400.00	23,828.00	29,279.00	(5,451.00)
455 Libraries				0.00
456 Auditorium				0.00
457 Historical Preservation				0.00
458 Museums	1,600.00	1,600.00	1,600.00	0.00
Total Culture and Recreation	109,599.00	111,027.00	107,093.00	3,934.00
460 Conservation and Development:				
463 Urban Redevelopment and Housing			156.00	(156.00)
465 Economic Development and Assistance (Industrial Development)	132,000.00	132,000.00	132,000.00	0.00
466 Economic Opportunity				0.00

CITY OF MILLER
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
GENERAL FUND
Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
Total Conservation and Development	132,000.00	132,000.00	132,156.00	(156.00)
470 Debt Service			191,402.00	(191,402.00)
480 Intergovernmental Expenditures				0.00
490 Miscellaneous:				
491 Judgments and Losses				0.00
492 Other Expenditures				0.00
499 Liquor Operating Agreements				0.00
Total Miscellaneous	0.00	0.00	0.00	0.00
Total Expenditures	1,065,069.00	1,117,740.00	1,267,807.00	(150,067.00)
Excess of Revenues Over (Under) Expenditures	(63,344.00)	(69,842.00)	63,281.00	133,123.00
Other Financing Sources (Uses):				
391.01 Transfers In	65,000.00	65,000.00	1,508.00	(63,492.00)
511 Transfers Out (Enter as Negative)			(1,286.00)	(1,286.00)
513 Payments to Refunded Debt Escrow Agent (Enter as Negative)				0.00
391.03 Sale of Municipal Property				0.00
391.04 Compensation for Loss or Damage to Capital Assets		6,498.00	9,952.00	3,454.00
391.20 General Long-Term Debt Issued				0.00
Total Other Financing Sources (Uses)	65,000.00	71,498.00	10,174.00	(61,324.00)
391.06 (514) Special Items				0.00
391.05 (515) Extraordinary Items				0.00
Net Change in Fund Balances	1,656.00	1,656.00	73,455.00	71,799.00
Fund Balance - Beginning	200,558.00	200,558.00	200,558.00	
Adjustments:				

Adjusted Fund Balance - Beginning	200,558.00	200,558.00	200,558.00	0.00
FUND BALANCE - ENDING	202,214.00	202,214.00	274,013.00	71,799.00

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**CITY OF MILLER
SCHEDULE OF CHANGES IN LONG-TERM DEBT
Year Ended December 31, 2013**

<u>Indebtedness</u>	<u>Long-Term Debt January 1, 2013</u>	<u>Add New Debt</u>	<u>Less Debt Retired</u>	<u>Long-Term Debt December 31, 2013</u>
Governmental Long-Term Debt:				
231.01 General Obligation Bonds				
231.02 Revenue Bonds	665,111.00		137,006.00	528,105.00
231.03 Special Assessment Bonds				
236 Advance from Other Funds				
237 Other Long-Term Liabilities	83,658.00		25,702.00	57,956.00
238 Net OPEB Obligation				
Enterprise Long-Term Debt: (only cash basis entities need to complete the enterprise section)				
231.01 General Obligation Bonds				
231.02 Revenue Bonds	7,950,191.00		142,530.00	7,807,661.00
231.03 Special Assessment Bonds				
235 Accrued Landfill Closure and Postclosure Care Costs				
236 Advance from Other Funds				
237 Other Long-Term Liabilities				
238 Net OPEB Obligation				
Total	8,698,960.00	0.00	305,238.00	8,393,722.00

(Do not include interest in the above figures)

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