

CITY OF MILLER
COMPILED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020

CITY OF MILLER

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CERTIFIED PUBLIC ACCOUNTANTS

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WITH AN OFFICE IN
MOBRIDGE, SOUTH DAKOTA

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

City Council
City of Miller
102 West 2nd Street
Miller, SD 57362

Management is responsible for the accompanying financial statements of the City of Miller, South Dakota, which comprise the 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 as of December 31, 2020, 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 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 General Fund and the schedule of changes in long-term debt included in the accompanying prescribed form, in accordance with the modified cash basis of accounting and for determining that the modified cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on the financial statements included in the accompanying prescribed form.

The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all 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 10 through 12 of the prescribed forms, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such 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 accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the City of Miller and 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 these specified parties.

Kohlman, Bierschbach & Anderson, LLP

March 16, 2021

**CITY OF MILLER
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
DECEMBER 31, 2020**

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
ASSETS:			
Cash and Cash Equivalents	1,442,109.00	2,553,387.00	3,995,496.00
Investments		62,014.00	62,014.00
Restricted Assets:			
Cash and cash equivalents	5,000.00	213,789.00	218,789.00
Investments			0.00
TOTAL ASSETS	1,447,109.00	2,829,190.00	4,276,299.00
NET POSITION:			
Restricted For:			
Capital Projects Purposes	1,105.00		1,105.00
Debt Service Purposes		213,789.00	213,789.00
Liquor, Lodging and Dining Gross Receipts Tax Purposes	34,207.00		34,207.00
Bike Path Purposes	5,000.00		5,000.00
Unrestricted (Deficit)	1,406,797.00	2,615,401.00	4,022,198.00
TOTAL NET POSITION	1,447,109.00	2,829,190.00	4,276,299.00

CITY OF MILLER
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
YEAR ENDED DECEMBER 31, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-Type Activities	Total
Primary Government:							
Governmental Activities:							
General Government	165,025.00	28,647.00	38,236.00		(98,142.00)		(98,142.00)
Public Safety	428,627.00	1,198.00	203,031.00	793.00	(223,605.00)		(223,605.00)
Public Works	483,956.00	10,730.00	102,117.00	85,265.00	(285,844.00)		(285,844.00)
Health and Welfare	15,485.00		7,650.00		(7,835.00)		(7,835.00)
Culture and Recreation	453,311.00	10,615.00		254,692.00	(188,004.00)		(188,004.00)
Conservation and Development	111,517.00				(111,517.00)		(111,517.00)
Intergovernmental					0.00		0.00
Miscellaneous		7,614.00			7,614.00		7,614.00
*Capital Outlay - Unallocated					0.00		0.00
**Interest on Long-Term Debt					0.00		0.00
Total Governmental Activities	1,657,921.00	58,804.00	351,034.00	340,750.00	(907,333.00)		(907,333.00)
Business-Type Activities:							
Water	1,785,551.00	599,979.00		873,415.00		(312,157.00)	(312,157.00)
Sewer	2,551,160.00	589,044.00		1,051,766.00		(910,350.00)	(910,350.00)
Electric	13,013,172.00	2,109,738.00				(10,903,434.00)	(10,903,434.00)
Total Business-Type Activities	17,349,883.00	3,298,761.00	0.00	1,925,181.00		(12,125,941.00)	(12,125,941.00)
Total Primary Government	19,007,804.00	3,357,565.00	351,034.00	2,265,931.00	(907,333.00)	(12,125,941.00)	(13,033,274.00)
General Revenues:							
Taxes:							
Property Taxes					428,227.00		428,227.00
Sales Taxes					878,410.00		878,410.00
State Shared Revenues					15,596.00		15,596.00
Grants and Contributions not Restricted to Specific Programs					3,852.00		3,852.00
Unrestricted Investment Earnings					817.00	6,488.00	7,305.00
Debt Issued						11,298,339.00	11,298,339.00
Miscellaneous Revenue					25,151.00	196,714.00	221,865.00
Special Items							0.00
Extraordinary Items							0.00
Transfers							0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers					1,352,053.00	11,501,541.00	12,853,594.00
Change in Net Position					444,720.00	(624,400.00)	(179,680.00)
Net Position-Beginning					1,002,389.00	3,453,590.00	4,455,979.00
Adjustments:							0.00
Adjusted Net Position-Beginning					1,002,389.00	3,453,590.00	4,455,979.00
NET POSITION-ENDING					1,447,109.00	2,829,190.00	4,276,299.00

*This amount excludes the capital purchases that are included in the direct expenses of the various functions. See Note ____.

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

**CITY OF MILLER
BALANCE SHEET - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
DECEMBER 31, 2020**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Fund</u>	<u>Total Governmental Funds</u>
ASSETS:				
Cash and Cash Equivalents	1,406,797.00	1,105.00	34,207.00	1,442,109.00
106 Cash with Fiscal Agent				0.00
151 Investments				0.00
107.1 Restricted Cash and Cash Equivalents	5,000.00			5,000.00
107.2 Restricted Investments				0.00
TOTAL ASSETS	<u><u>1,411,797.00</u></u>	<u><u>1,105.00</u></u>	<u><u>34,207.00</u></u>	<u><u>1,447,109.00</u></u>
FUND BALANCES: (See Note ____)				
263 Nonspendable				0.00
264 Restricted	5,000.00	1,105.00	34,207.00	40,312.00
265 Committed				0.00
266 Assigned	148,324.00			148,324.00
267 Unassigned	1,258,473.00			1,258,473.00
TOTAL FUND BALANCES	<u><u>1,411,797.00</u></u>	<u><u>1,105.00</u></u>	<u><u>34,207.00</u></u>	<u><u>1,447,109.00</u></u>

CITY OF MILLER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2020

	General Fund	Capital Projects Fund	Other Governmental Fund	Total Governmental Funds
Revenues:				
310 Taxes:				
311 General Property Taxes	426,366.00			426,366.00
312 Airlight Property Tax				0.00
313 General Sales and Use Taxes	837,716.00		40,694.00	878,410.00
314 Gross Receipts Business Taxes				0.00
315 Amusement Taxes	36.00			36.00
317 Excise Tax				0.00
318 Tax Deed Revenue				0.00
319 Penalties and Interest on Delinquent Taxes	1,825.00			1,825.00
Total Taxes	1,265,943.00	0.00	40,694.00	1,306,637.00
320 Licenses and Permits	9,930.00			9,930.00
330 Intergovernmental Revenue:				
331 Federal Grants	497,782.00	80,778.00		578,560.00
332 Federal Shared Revenue				0.00
333 Federal Payments in Lieu of Taxes				0.00
334 State Grants	7,650.00	4,487.00		12,137.00
335 State Shared Revenue:				
335.01 Bank Franchise Tax	5,290.00			5,290.00
335.02 Prorate License Fees	7,874.00			7,874.00
335.03 Liquor Tax Reversion (25%)	10,306.00			10,306.00
335.04 Motor Vehicle Licenses	36,670.00			36,670.00
335.06 Fire Insurance Premiums Reversion				0.00
335.08 Local Government Highway and Bridge Fund	50,043.00			50,043.00
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%)				0.00
338.02 County Road and Bridge Tax (25%)				0.00
338.03 County Wheel Tax				0.00
338.99 Other				0.00
339 Other Intergovernmental Revenues	3,246.00			3,246.00
Total Intergovernmental Revenue	618,851.00	85,265.00	0.00	704,126.00
340 Charges for Goods and Services:				
341 General Government	173.00			173.00
342 Public Safety	1,198.00			1,198.00
343 Highways and Streets	10,312.00			10,312.00
344 Sanitation	418.00			418.00
345 Health				0.00
346 Culture and Recreation	10,615.00			10,615.00
347 Ambulance				0.00
348 Cemetery				0.00
349 Other	7,614.00			7,614.00
Total Charges for Goods and Services	30,330.00	0.00	0.00	30,330.00
350 Fines and Forfeits:				
351 Court Fines and Costs				0.00
352 Animal Control Fines				0.00
353 Parking Meter Fines				0.00
354 Library				0.00
359 Other				0.00
Total Fines and Forfeits	0.00	0.00	0.00	0.00
360 Miscellaneous Revenue:				
361 Investment Earnings	817.00			817.00
362 Rentals	18,544.00			18,544.00
363 Special Assessments				0.00
364 Maintenance Assessments				0.00
367 Contributions and Donations from Private Sources	10,352.00			10,352.00

CITY OF MILLER
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 YEAR ENDED DECEMBER 31, 2020

	General Fund	Capital Projects Fund	Other Governmental Fund	Total Governmental Funds
368 Liquor Operating Agreement Income				0.00
369 Other	18,872.00			18,872.00
Total Miscellaneous Revenue	48,585.00	0.00	0.00	48,585.00
Total Revenue	1,973,649.00	85,265.00	40,694.00	2,099,608.00
Expenditures:				
410 General Government:				
411 Legislative	65,325.00			65,325.00
412 Executive				0.00
413 Elections	17.00			17.00
414 Financial Administration	76,160.00			76,160.00
419 Other	23,523.00			23,523.00
Total General Government	165,025.00	0.00	0.00	165,025.00
420 Public Safety:				
421 Police	400,599.00			400,599.00
422 Fire	24,415.00			24,415.00
423 Protective Inspection	5,854.00			5,854.00
424 Corrections				0.00
429 Other Protection	494.00			494.00
Total Public Safety	431,362.00	0.00	0.00	431,362.00
430 Public Works:				
431 Highways and Streets	358,473.00			358,473.00
432 Sanitation				0.00
433 Water				0.00
434 Electricity				0.00
435 Airport	34,784.00	92,627.00		127,411.00
436 Parking Facilities				0.00
437 Cemeteries				0.00
438 Natural Gas				0.00
439 Transit				0.00
Total Public Works	393,257.00	92,627.00	0.00	485,884.00
440 Health and Welfare:				
441 Health	6,973.00			6,973.00
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	8,512.00			8,512.00
Total Health and Welfare	15,485.00	0.00	0.00	15,485.00
450 Culture and Recreation:				
451 Recreation	69,760.00			69,760.00
452 Parks	383,551.00			383,551.00
455 Libraries				0.00
456 Auditorium				0.00
457 Historical Preservation				0.00
458 Museums				0.00
Total Culture and Recreation	453,311.00	0.00	0.00	453,311.00
460 Conservation and Development:				
463 Urban Redevelopment and Housing	43.00			43.00
465 Economic Development and Assistance	76,337.00		35,137.00	111,474.00
466 Economic Opportunity				0.00

See Independent Accountants' Compilation Report

CITY OF MILLER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2020

	General Fund	Capital Projects Fund	Other Governmental Fund	Total Governmental Funds
Total Conservation and Development	76,380.00	0.00	35,137.00	111,517.00
470 Debt Service				0.00
480 Intergovernmental Expenditures				0.00
485 Capital Outlay				0.00
490 Miscellaneous:				
491 Judgments and Losses				0.00
492 Other Expenditures				0.00
493 Liquor Operating Agreements				0.00
Total Miscellaneous	0.00	0.00	0.00	0.00
Total Expenditures	1,534,820.00	92,627.00	35,137.00	1,662,584.00
Excess of Revenues Over (Under) Expenditures	438,829.00	(7,362.00)	5,557.00	437,024.00
Other Financing Sources (Uses):				
391.01 Transfers In		11,250.00		11,250.00
511 Transfers Out	(11,250.00)			(11,250.00)
512 Discount on Bonds Issued				0.00
513 Payments to Refunded Debt Escrow Agent				0.00
391.02 Lease Proceeds				0.00
391.03 Sale of Municipal Property	3,033.00			3,033.00
391.04 Compensation for Loss or Damage to Capital Assets	4,663.00			4,663.00
391.2 Long-Term Debt Issued				0.00
Total Other Financing Sources (Uses)	(3,554.00)	11,250.00	0.00	7,696.00
391.06 (514) Special Items				0.00
391.05 (515) Extraordinary Items				0.00
Net Change in Fund Balance	435,275.00	3,888.00	5,557.00	444,720.00
Fund Balance - Beginning	976,522.00	(2,783.00)	28,650.00	1,002,389.00
Adjustments:				0.00
				0.00
Adjusted Fund Balance - Beginning	976,522.00	(2,783.00)	28,650.00	1,002,389.00
FUND BALANCE- ENDING	1,411,797.00	1,105.00	34,207.00	1,447,109.00

CITY OF MILLER
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS
DECEMBER 31, 2020

		Enterprise Funds			
		Water Fund	Sewer Fund	Electric Fund	Totals
ASSETS:					
Current Assets:					
	Cash and Cash Equivalents	522,696.00	561,058.00	1,469,633.00	2,553,387.00
106	Cash with Fiscal Agent				0.00
151	Investments			62,014.00	62,014.00
Total Current Assets		<u>522,696.00</u>	<u>561,058.00</u>	<u>1,531,647.00</u>	<u>2,615,401.00</u>
Noncurrent Assets:					
107.1	Restricted Cash and Cash Equivalents	58,751.00	78,485.00	76,553.00	213,789.00
107.2	Restricted Investments				0.00
Total Noncurrent Assets		<u>58,751.00</u>	<u>78,485.00</u>	<u>76,553.00</u>	<u>213,789.00</u>
TOTAL ASSETS		<u>581,447.00</u>	<u>639,543.00</u>	<u>1,608,200.00</u>	<u>2,829,190.00</u>
NET POSITION:					
253.20 Restricted for:					
253.21	Revenue Bond Debt Service	58,751.00	78,485.00	76,553.00	213,789.00
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	Other purposes				0.00
253.90	Unrestricted	<u>522,696.00</u>	<u>561,058.00</u>	<u>1,531,647.00</u>	<u>2,615,401.00</u>
TOTAL NET POSITION		<u>581,447.00</u>	<u>639,543.00</u>	<u>1,608,200.00</u>	<u>2,829,190.00</u>

CITY OF MILLER
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2020

	Enterprise Funds			Totals
	Water Fund	Sewer Fund	Electric Fund	
Operating Revenue:				
371 Surcharge as Security for Debt	197,951.00	400,455.00	948,756.00	1,547,162.00
372-389 Charges for Goods and Services	402,028.00	188,589.00	1,160,982.00	1,751,599.00
380.05 Lottery Sales				0.00
369 Miscellaneous				0.00
Total Operating Revenue	599,979.00	589,044.00	2,109,738.00	3,298,761.00
Operating Expenses:				
410 Personal Services	146,479.00	145,768.00	261,774.00	554,021.00
420 Other Current Expense	64,705.00	62,318.00	124,459.00	251,482.00
426.2 Materials	211,775.00		777,098.00	988,873.00
Total Operating Expenses	422,959.00	208,086.00	1,163,331.00	1,794,376.00
Operating Income (Loss)	177,020.00	380,958.00	946,407.00	1,504,385.00
Nonoperating Revenue (Expense):				
330 Capital Grants	873,415.00	1,051,766.00		1,925,181.00
361 Investment Earnings	299.00	405.00	5,784.00	6,488.00
362 Rental Revenue				0.00
430 Capital Assets	(1,220,277.00)	(2,128,501.00)	(575,370.00)	(3,924,148.00)
441 Debt Service (Principal)	(60,512.00)	(106,668.00)	(10,625,000.00)	(10,792,180.00)
442 Debt Service (Interest)	(81,803.00)	(107,905.00)	(562,521.00)	(752,229.00)
449 Debt Service (Other)			(86,950.00)	(86,950.00)
391.03 Sale of Municipal Property			1,288.00	1,288.00
512 Discounts on Bonds Issued				0.00
513 Payments to Refunded Debt Escrow Agent				0.00
391.20 Long-Term Debt Issued	365,985.00	932,354.00	10,000,000.00	11,298,339.00
(429) 369.01 Other			195,426.00	195,426.00
Total Nonoperating Revenue (Expense)	(122,893.00)	(358,549.00)	(1,647,343.00)	(2,128,785.00)
Income (Loss) Before Contributions, Special Items, Extraordinary Items and Transfers	54,127.00	22,409.00	(700,936.00)	(624,400.00)
391.07 Capital Contributions				0.00
391.10 Transfers In				0.00
511 Transfers Out				0.00
391.06 (514) Special Items				0.00
391.05 (515) Extraordinary Items				0.00
Change in Net Position	54,127.00	22,409.00	(700,936.00)	(624,400.00)
Net Position - Beginning	527,320.00	617,134.00	2,309,136.00	3,453,590.00
Adjustments:				0.00
				0.00
Adjusted Net Position - Beginning	527,320.00	617,134.00	2,309,136.00	3,453,590.00
NET POSITION - ENDING	581,447.00	639,543.00	1,608,200.00	2,829,190.00

SUPPLEMENTARY INFORMATION

**SUPPLEMENTARY INFORMATION
CITY OF MILLER
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED DECEMBER 31, 2020**

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
310 Taxes:				
311 General Property Taxes	411,000.00	411,000.00	426,366.00	15,366.00
312 Airlight Property Tax				0.00
313 General Sales and Use Taxes	730,000.00	730,000.00	837,716.00	107,716.00
314 Gross Receipts Business Taxes				0.00
315 Amusement Taxes			36.00	36.00
317 Excise Tax				0.00
318 Tax Deed Revenue				0.00
319 Penalties and Interest on Delinquent Taxes	500.00	500.00	1,825.00	1,325.00
Total Taxes	1,141,500.00	1,141,500.00	1,265,943.00	124,443.00
320 Licenses and Permits	8,100.00	8,100.00	9,930.00	1,830.00
330 Intergovernmental Revenue:				
331 Federal Grants	240,000.00	342,414.00	497,782.00	155,368.00
332 Federal Shared Revenue				0.00
333 Federal Payments in Lieu of Taxes				0.00
334 State Grants	0.00	7,650.00	7,650.00	0.00
335 State Shared Revenue:				
335.01 Bank Franchise Tax	3,000.00	3,000.00	5,290.00	2,290.00
335.02 Prorate License Fees	7,000.00	7,000.00	7,874.00	874.00
335.03 Liquor Tax Reversion (25%)	9,000.00	9,000.00	10,306.00	1,306.00
335.04 Motor Vehicle Licenses	30,000.00	30,000.00	36,670.00	6,670.00
335.06 Fire Insurance Premiums Reversion				0.00
335.08 Local Government Highway and Bridge Fund	45,000.00	45,000.00	50,043.00	5,043.00
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%)	4,000.00	4,000.00		(4,000.00)
338.02 County Road and Bridge Tax (25%)				0.00
338.03 County Wheel Tax				0.00
338.99 Other				0.00
339 Other Intergovernmental Revenues	2,500.00	2,500.00	3,246.00	746.00
Total Intergovernmental Revenue	340,500.00	450,534.00	618,861.00	168,297.00
340 Charges for Goods and Services:				
341 General Government			173.00	173.00
342 Public Safety	1,000.00	1,000.00	1,198.00	198.00
343 Highways and Streets	7,500.00	7,500.00	10,312.00	2,812.00
344 Sanitation			418.00	418.00
345 Health				0.00
346 Culture and Recreation	15,000.00	15,000.00	10,615.00	(4,385.00)
347 Ambulance				0.00
348 Cemetery				0.00
349 Other	2,500.00	2,500.00	7,614.00	5,114.00
Total Charges for Goods and Services	26,000.00	26,000.00	30,330.00	4,330.00
350 Fines and Forfeits:				
351 Court Fines and Costs				0.00
352 Animal Control Fines				0.00
353 Parking Meter Fines				0.00
354 Library				0.00
359 Other				0.00
Total Fines and Forfeits	0.00	0.00	0.00	0.00
360 Miscellaneous Revenue:				
361 Investment Earnings	750.00	750.00	817.00	67.00
362 Rentals	18,000.00	18,000.00	18,544.00	544.00
363 Special Assessments				0.00
364 Maintenance Assessments				0.00
367 Contributions and Donations from Private Sources	2,500.00	2,500.00	10,352.00	7,852.00

SUPPLEMENTARY INFORMATION
CITY OF MILLER
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
368 Liquor Operating Agreement Income				0.00
369 Other	13,000.00	13,000.00	18,872.00	5,872.00
Total Miscellaneous Revenue	34,250.00	34,250.00	48,585.00	14,335.00
Total Revenue	1,550,350.00	1,660,414.00	1,973,649.00	313,235.00
Expenditures:				
410 General Government:				
411 Legislative	32,450.00	67,250.00	65,325.00	1,925.00
411.5 Contingency	25,000.00	25,000.00		
Amount Transferred		(21,646.00)		3,354.00
412 Executive				0.00
413 Elections	2,200.00	2,200.00	17.00	2,183.00
414 Financial Administration	94,686.00	94,686.00	76,160.00	18,526.00
419 Other	27,080.00	27,080.00	23,523.00	3,557.00
Total General Government	181,416.00	194,570.00	165,025.00	29,545.00
420 Public Safety:				0.00
421 Police	367,025.00	418,439.00	400,599.00	17,840.00
422 Fire	45,900.00	45,900.00	24,415.00	21,485.00
423 Protective Inspection	6,000.00	6,000.00	5,854.00	146.00
424 Corrections				0.00
429 Other Protection	0.00	500.00	494.00	6.00
Total Public Safety	418,925.00	470,839.00	431,362.00	39,477.00
430 Public Works:				
431 Highways and Streets	390,150.00	397,800.00	358,473.00	39,327.00
432 Sanitation				0.00
433 Water				0.00
434 Electricity				0.00
435 Airport	29,150.00	59,150.00	34,784.00	24,366.00
436 Parking Facilities				0.00
437 Cemeteries				0.00
438 Natural Gas				0.00
439 Transit				0.00
Total Public Works	419,300.00	456,950.00	393,257.00	63,693.00
440 Health and Welfare:				
441 Health	0.00	150,000.00	6,973.00	143,027.00
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	8,500.00	10,196.00	8,512.00	1,684.00
Total Health and Welfare	8,500.00	160,196.00	15,485.00	144,711.00
450 Culture and Recreation:				
451 Recreation	80,525.00	80,675.00	69,760.00	10,915.00
452 Parks	348,400.00	383,550.00	383,551.00	(1.00)
455 Libraries				0.00
456 Auditorium				0.00
457 Historical Preservation				0.00
458 Museums				0.00
Total Culture and Recreation	428,925.00	464,225.00	453,311.00	10,914.00
460 Conservation and Development:				
463 Urban Redevelopment and Housing	5,200.00	5,200.00	43.00	5,157.00
465 Economic Development and Assistance	76,000.00	76,350.00	76,337.00	13.00

SUPPLEMENTARY INFORMATION
CITY OF MILLER
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
466 Economic Opportunity				0.00
Total Conservation and Development	81,200.00	81,550.00	76,380.00	5,170.00
470 Debt Service				0.00
480 Intergovernmental Expenditures				0.00
490 Miscellaneous:				
491 Judgments and Losses				0.00
492 Other Expenditures				0.00
493 Liquor Operating Agreements				0.00
Total Miscellaneous	0.00	0.00	0.00	0.00
Total Expenditures	1,538,266.00	1,828,330.00	1,534,820.00	293,510.00
Excess of Revenues Over (Under) Expenditures	12,084.00	(167,916.00)	438,829.00	606,745.00
Other Financing Sources (Uses):				
391.01 Transfers In				0.00
511 Transfers Out	(11,250.00)	(11,250.00)	(11,250.00)	0.00
512 Discount on Bonds Issued				0.00
513 Payments to Refunded Debt Escrow Agent				0.00
391.03 Sale of Municipal Property			3,033.00	3,033.00
391.04 Compensation for Loss or Damage to Capital Assets			4,663.00	4,663.00
391.20 General Long-Term Debt Issued				0.00
Total Other Financing Sources (Uses)	(11,250.00)	(11,250.00)	(3,554.00)	7,696.00
391.06 (514) Special Items				0.00
391.05 (515) Extraordinary Items				0.00
Net Change in Fund Balances	834.00	(179,166.00)	435,275.00	614,441.00
Fund Balance - Beginning	976,522.00	976,522.00	976,522.00	
Adjustments:				

Adjusted Fund Balance - Beginning	976,522.00	976,522.00	976,522.00	0.00
FUND BALANCE - ENDING	977,356.00	797,356.00	1,411,797.00	614,441.00

**CITY OF MILLER
SCHEDULE OF CHANGES IN LONG-TERM DEBT
YEAR ENDED DECEMBER 31, 2020**

Indebtedness	Long-Term Debt January 1, 2020	Add New Debt	Less Debt Retired	Long-Term Debt December 31, 2020
Governmental Long-Term Debt:				
231.01 General Obligation Bonds				
231.02 Revenue Bonds				
231.03 Special Assessment Bonds				
234 Lease Liabilities				
236 Advance from Other Funds				
237 Other Long-Term Liabilities				
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	18,727,873.00	11,298,339.00	10,792,180.00	19,234,032.00
231.03 Special Assessment Bonds				
234 Lease Liabilities				
235 Accrued Landfill Closure and Postclosure Care Costs				
236 Advance from Other Funds				
237 Other Long-Term Liabilities				
238 Net OPEB Obligation				
Total	18,727,873.00	11,298,339.00	10,792,180.00	19,234,032.00

(Do not include interest in the above figures)

Note 1 - Long-Term Debt:

Debt payable at December 31, 2020, is comprised of the following:

Revenue Bonds:

Series 2009 Rural Development Water Project Revenue Bond, due in monthly installments of \$3,038, including 2.5% interest, maturing November 24, 2049. This debt is serviced by the Water Fund.	\$ 661,578.00
Drinking Water Revenue Borrower Bond Series 2016, due in quarterly installments of \$18,165, including 3.0% interest, maturing January 15, 2048. This debt is serviced by the Water Fund.	\$ 1,349,367.00
Drinking Water Project Borrower Bond Series 2017, the City is still borrowing on this debt. They are able to borrow up to \$1,099,000. Quarterly installments of \$10,755, including 2.25% interest, maturing November 15, 2049. This debt is serviced by the Water Fund.	\$ 986,237.00
Drinking Water Project Revenue Borrower Bond Series 2020, the City is still borrowing on this debt. They are able to borrow up to \$400,000. The City has not yet begun paying back on this loan yet, and is not scheduled to start until 2022. This debt will be serviced by the Water Fund.	\$ 108,273.00
Electric Revenue Refunding Bonds, Series 2020 due in semi-annual installments of ranging from \$412,493 to \$420,872, including interest ranging from 2.75% to 3.5%, maturing December 1, 2035. This debt is serviced by the Electric Fund	\$ 10,000,000.00
Sewer Project Revenue Bond Series 2016, due in monthly installment of \$13,365, including 1.875% interest, maturing on October 27, 2056. This debt is serviced by the Sewer Fund.	\$ 4,053,755.00
Sewer Revenue Borrower Bond Series 2017, the City is still borrowing on this debt. They are able to borrow up to \$1,875,000. Quarterly payments of \$19,493, including 2.5% interest, maturing November 15, 2049. This debt is serviced by the Sewer Fund.	\$ 1,725,324.00
Clean Water Project Revenue Borrower Bond, Series 2020, the City is still borrowing on this debt. They are able to borrow up to \$1,900,000. The City has not yet begun paying back on this loan yet, and is not scheduled to start until 2022. This debt will be serviced by the Sewer Fund.	\$ 349,498.00

See Independent Accountants' Compilation Report