

CITY OF MILLER
COMPILED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022

CITY OF MILLER

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT WITH AN OFFICE IN
MOBRIDGE, SOUTH DAKOTA

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

Management is responsible for the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Miller, South Dakota, as of and for the year ended December 31, 2022, which collectively comprise the City of Miller's basic financial statements as listed in the table of contents, 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 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 supplementary information contained in the budgetary comparison information and the schedule of changes in long term debt included in the prescribed form 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

April 26, 2023

**CITY OF MILLER
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
DECEMBER 31, 2022**

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
ASSETS:			
Cash and Cash Equivalents	1,768,940.00	2,495,638.00	4,264,578.00
Investments	478,639.00	466,291.00	944,930.00
Restricted Assets:			
Cash and cash equivalents	5,000.00	500,786.00	505,786.00
Investments			0.00
TOTAL ASSETS	<u>2,252,579.00</u>	<u>3,462,715.00</u>	<u>5,715,294.00</u>
NET POSITION:			
Restricted For: (See Note ___)			
Capital Projects Purposes	77,335.00		77,335.00
Debt Service Purposes		259,538.00	259,538.00
Permanently Restricted Purposes			
Bike Path Purposes	5,000.00		5,000.00
Liquor, Lodging, and Dining Gross Receipts Tax Purposes	53,393.00		53,393.00
Federal Grants Purposes		241,248.00	241,248.00
Unrestricted (Deficit)	<u>2,116,851.00</u>	<u>2,961,929.00</u>	<u>5,078,780.00</u>
TOTAL NET POSITION	<u>2,252,579.00</u>	<u>3,462,715.00</u>	<u>5,715,294.00</u>

CITY OF MILLER
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
YEAR ENDED DECEMBER 31, 2022

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		Total
					Governmental Activities	Business-Type Activities	
Primary Government:							
Governmental Activities:							
General Government	193,925.00	33,773.00			(160,152.00)		(160,152.00)
Public Safety	471,200.00	1,922.00		61,625.00	(407,653.00)		(407,653.00)
Public Works	578,022.00	13,320.00	122,820.00	82,998.00	(358,884.00)		(358,884.00)
Health and Welfare	5,186.00		853.00		(4,333.00)		(4,333.00)
Culture and Recreation	152,693.00	20,084.00			(132,609.00)		(132,609.00)
Conservation and Development	124,658.00				(124,658.00)		(124,658.00)
Intergovernmental					0.00		0.00
Miscellaneous		9,594.00			9,594.00		9,594.00
*Capital Outlay - Unallocated					0.00		0.00
**Interest on Long-Term Debt					0.00		0.00
Total Governmental Activities	1,525,684.00	78,693.00	123,673.00	144,623.00	(1,178,695.00)		(1,178,695.00)
Business-Type Activities:							
Water	1,659,387.00	668,891.00		968,804.00		(21,692.00)	(21,692.00)
Sewer	2,284,013.00	630,870.00		1,081,950.00		(571,193.00)	(571,193.00)
Electric	2,091,026.00	2,075,846.00		5,000.00		(10,180.00)	(10,180.00)
Total Business-Type Activities	6,034,426.00	3,375,607.00	0.00	2,055,754.00		(603,065.00)	(603,065.00)
Total Primary Government	7,560,110.00	3,454,300.00	123,673.00	2,200,377.00	(1,178,695.00)	(603,065.00)	(1,781,760.00)
General Revenues:							
Taxes:							
Property Taxes					429,078.00		429,078.00
Sales Taxes					1,044,922.00		1,044,922.00
State Shared Revenues					15,488.00		15,488.00
Grants and Contributions not Restricted to Specific Programs					3,964.00		3,964.00
Unrestricted Investment Earnings					6,954.00	9,033.00	15,987.00
Debt Issued						763,042.00	763,042.00
Miscellaneous Revenue					159,120.00	19,458.00	178,578.00
Special Items							0.00
Extraordinary Items							0.00
Transfers							0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers					1,659,526.00	791,533.00	2,451,059.00
Change in Net Position					480,831.00	188,468.00	669,299.00
Net Position-Beginning					1,771,748.00	3,274,247.00	5,045,995.00
Adjustments:							0.00
Adjusted Net Position-Beginning					1,771,748.00	3,274,247.00	5,045,995.00
NET POSITION-ENDING					2,252,579.00	3,462,715.00	5,715,294.00

*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.

See Independent Accountants' Compilation Report

**CITY OF MILLER
BALANCE SHEET - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
DECEMBER 31, 2022**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Fund</u>	<u>Total Governmental Funds</u>
ASSETS:				
Cash and Cash Equivalents	1,663,404.00	77,335.00	28,201.00	1,768,940.00
106 Cash with Fiscal Agent				0.00
151 Investments	453,447.00		25,192.00	478,639.00
107.1 Restricted Cash and Cash Equivalents	5,000.00			5,000.00
107.2 Restricted Investments				0.00
TOTAL ASSETS	<u>2,121,851.00</u>	<u>77,335.00</u>	<u>53,393.00</u>	<u>2,252,579.00</u>
FUND BALANCES: (See Note ___)				
263 Nonspendable				0.00
264 Restricted	5,000.00	77,335.00	53,393.00	135,728.00
265 Committed				0.00
266 Assigned	236,512.00			236,512.00
267 Unassigned	1,880,339.00			1,880,339.00
TOTAL FUND BALANCES	<u>2,121,851.00</u>	<u>77,335.00</u>	<u>53,393.00</u>	<u>2,252,579.00</u>

CITY OF MILLER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2022

	General Fund	Capital Projects Fund	Other Governmental Fund	Total Governmental Funds
Revenues:				
310 Taxes:				
311 General Property Taxes	428,586.00			428,586.00
312 Airflight Property Tax				0.00
313 General Sales and Use Taxes	994,957.00		49,965.00	1,044,922.00
314 Gross Receipts Business Taxes				0.00
315 Amusement Taxes				0.00
317 Excise Tax				0.00
318 Tax Deed Revenue				0.00
319 Penalties and Interest on Delinquent Taxes	492.00			492.00
Total Taxes	1,424,035.00	0.00	49,965.00	1,474,000.00
320 Licenses and Permits	9,945.00			9,945.00
330 Intergovernmental Revenue:				
331 Federal Grants	83,625.00	82,998.00		166,623.00
332 Federal Shared Revenue				0.00
333 Federal Payments in Lieu of Taxes				0.00
334 State Grants		853.00		853.00
335 State Shared Revenue:				
335.01 Bank Franchise Tax	6,035.00			6,035.00
335.02 Prorate License Fees	9,313.00			9,313.00
335.03 Liquor Tax Reversion (25%)	9,453.00			9,453.00
335.04 Motor Vehicle Licenses	34,624.00			34,624.00
335.06 Fire Insurance Premiums Reversion				0.00
335.08 Local Government Highway and Bridge Fund	52,560.00			52,560.00
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%)	4,323.00			4,323.00
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	3,152.00			3,152.00
Total Intergovernmental Revenue	203,085.00	83,851.00	0.00	286,936.00
340 Charges for Goods and Services:				
341 General Government	119.00			119.00
342 Public Safety	1,881.00			1,881.00
343 Highways and Streets	13,320.00			13,320.00
344 Sanitation				0.00
345 Health				0.00
346 Culture and Recreation	20,084.00			20,084.00
347 Ambulance				0.00
348 Cemetery				0.00
349 Other	9,594.00			9,594.00
Total Charges for Goods and Services	44,998.00	0.00	0.00	44,998.00
350 Fines and Forfeits:				
351 Court Fines and Costs	41.00			41.00
352 Animal Control Fines				0.00
353 Parking Meter Fines				0.00
354 Library				0.00
359 Other				0.00
Total Fines and Forfeits	41.00	0.00	0.00	41.00
360 Miscellaneous Revenue:				

CITY OF MILLER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2022

	General Fund	Capital Projects Fund	Other Governmental Fund	Total Governmental Funds
361 Investment Earnings	6,819.00		135.00	6,954.00
362 Rentals	23,709.00			23,709.00
363 Special Assessments				0.00
364 Maintenance Assessments				0.00
367 Contributions and Donations from Private Sources	3,964.00			3,964.00
368 Liquor Operating Agreement Income				0.00
369 Other	22,098.00			22,098.00
Total Miscellaneous Revenue	56,590.00	0.00	135.00	56,725.00
Total Revenue	1,738,694.00	83,851.00	50,100.00	1,872,645.00
Expenditures:				
410 General Government:				
411 Legislative	44,946.00			44,946.00
412 Executive				0.00
413 Elections	976.00			976.00
414 Financial Administration	122,693.00			122,693.00
419 Other	25,310.00			25,310.00
Total General Government	193,925.00	0.00	0.00	193,925.00
420 Public Safety:				
421 Police	378,182.00			378,182.00
422 Fire	27,153.00			27,153.00
423 Protective Inspection	5,125.00			5,125.00
424 Corrections				0.00
429 Other Protection	60,740.00			60,740.00
Total Public Safety	471,200.00	0.00	0.00	471,200.00
430 Public Works:				
431 Highways and Streets	529,127.00			529,127.00
432 Sanitation				0.00
433 Water				0.00
434 Electricity				0.00
435 Airport	33,025.00	15,870.00		48,895.00
436 Parking Facilities				0.00
437 Cemeteries				0.00
438 Natural Gas				0.00
439 Transit				0.00
Total Public Works	562,152.00	15,870.00	0.00	578,022.00
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	5,186.00			5,186.00
Total Health and Welfare	5,186.00	0.00	0.00	5,186.00
450 Culture and Recreation:				
451 Recreation	113,678.00			113,678.00
452 Parks	39,015.00			39,015.00
455 Libraries				0.00
456 Auditorium				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, 2022

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Fund</u>	<u>Total Governmental Funds</u>
457 Historical Preservation				0.00
458 Museums				0.00
Total Culture and Recreation	152,693.00	0.00	0.00	152,693.00
460 Conservation and Development:				
463 Urban Redevelopment and Housing	170.00			170.00
465 Economic Development and Assistance	85,002.00		39,486.00	124,488.00
466 Economic Opportunity				0.00
Total Conservation and Development	85,172.00	0.00	39,486.00	124,658.00
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	1,470,328.00	15,870.00	39,486.00	1,525,684.00
Excess of Revenues Over (Under) Expenditures	268,366.00	67,981.00	10,614.00	346,961.00
Other Financing Sources (Uses):				
391.01 Transfers In				0.00
511 Transfers Out				0.00
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	133,870.00			133,870.00
391.04 Compensation for Loss or Damage to Capital Assets				0.00
391.2 Long-Term Debt Issued				0.00
Total Other Financing Sources (Uses)	133,870.00	0.00	0.00	133,870.00
391.06 (514) Special Items				0.00
391.05 (515) Extraordinary Items				0.00
Net Change in Fund Balance	402,236.00	67,981.00	10,614.00	480,831.00
Fund Balance - Beginning	1,719,615.00	9,354.00	42,779.00	1,771,748.00
Adjustments:				0.00
				0.00
Adjusted Fund Balance - Beginning	1,719,615.00	9,354.00	42,779.00	1,771,748.00
FUND BALANCE- ENDING	2,121,851.00	77,335.00	53,393.00	2,252,579.00

**CITY OF MILLER
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS
DECEMBER 31, 2022**

		Enterprise Funds			
		Water Fund	Sewer Fund	Electric Fund	Totals
ASSETS:					
Current Assets:					
	Cash and Cash Equivalents	589,711.00	663,348.00	1,242,579.00	2,495,638.00
106	Cash with Fiscal Agent				0.00
151	Investments			466,291.00	466,291.00
	Total Current Assets	589,711.00	663,348.00	1,708,870.00	2,961,929.00
Noncurrent Assets:					
107.1	Restricted Cash and Cash Equivalents	310,186.00	121,851.00	68,749.00	500,786.00
107.2	Restricted Investments				0.00
	Total Noncurrent Assets	310,186.00	121,851.00	68,749.00	500,786.00
	TOTAL ASSETS	899,897.00	785,199.00	1,777,619.00	3,462,715.00
NET POSITION:					
253.20	Restricted for:				
253.21	Revenue Bond Debt Service	68,938.00	121,851.00	68,749.00	259,538.00
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	Federal Grants	241,248.00			241,248.00
253.90	Unrestricted	589,711.00	663,348.00	1,708,870.00	2,961,929.00
	TOTAL NET POSITION	899,897.00	785,199.00	1,777,619.00	3,462,715.00

CITY OF MILLER
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2022

	Enterprise Funds			Totals
	Water Fund	Sewer Fund	Electric Fund	
Operating Revenue:				
371 Surcharge as Security for Debt	198,553.00	373,895.00	993,094.00	1,565,542.00
372-389 Charges for Goods and Services	470,338.00	256,975.00	1,082,752.00	1,810,065.00
380.05 Lottery Sales				0.00
369 Miscellaneous				0.00
Total Operating Revenue	<u>668,891.00</u>	<u>630,870.00</u>	<u>2,075,846.00</u>	<u>3,375,607.00</u>
Operating Expenses:				
410 Personal Services	157,382.00	153,619.00	268,474.00	579,475.00
420 Other Current Expense	79,165.00	58,522.00	199,053.00	336,740.00
426.2 Materials	209,263.00		785,354.00	994,617.00
Total Operating Expenses	<u>445,810.00</u>	<u>212,141.00</u>	<u>1,252,881.00</u>	<u>1,910,832.00</u>
Operating Income (Loss)	<u>223,081.00</u>	<u>418,729.00</u>	<u>822,965.00</u>	<u>1,464,775.00</u>
Nonoperating Revenue (Expense):				
330 Capital Grants	968,804.00	1,081,950.00	5,000.00	2,055,754.00
361 Investment Earnings	1,175.00	1,629.00	6,229.00	9,033.00
362 Rental Revenue				0.00
430 Capital Assets	(1,041,049.00)	(1,774,059.00)	(13,160.00)	(2,828,268.00)
441 Debt Service (Principal)	(79,115.00)	(146,739.00)	(563,821.00)	(789,675.00)
442 Debt Service (Interest)	(93,413.00)	(151,074.00)	(261,164.00)	(505,651.00)
391.03 Sale of Municipal Property			14,133.00	14,133.00
512 Discounts on Bonds Issued				0.00
513 Payments to Refunded Debt Escrow Agent				0.00
391.20 Long-Term Debt Issued	161,301.00	601,741.00		763,042.00
(429) 369.01 Other			5,325.00	5,325.00
Total Nonoperating Revenue (Expense)	<u>(82,297.00)</u>	<u>(386,552.00)</u>	<u>(807,458.00)</u>	<u>(1,276,307.00)</u>
Income (Loss) Before Contributions, Special Items, Extraordinary Items and Transfers	140,784.00	32,177.00	15,507.00	188,468.00
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	<u>140,784.00</u>	<u>32,177.00</u>	<u>15,507.00</u>	<u>188,468.00</u>
Net Position - Beginning	639,836.00	872,299.00	1,762,112.00	3,274,247.00
Adjustments:				
Reclassify federal grant from prior year	119,277.00	(119,277.00)	0.00	0.00
				0.00
Adjusted Net Position - Beginning	<u>759,113.00</u>	<u>753,022.00</u>	<u>1,762,112.00</u>	<u>3,274,247.00</u>
NET POSITION - ENDING	<u>899,897.00</u>	<u>785,199.00</u>	<u>1,777,619.00</u>	<u>3,462,715.00</u>

SUPPLEMENTARY INFORMATION

SUPPLEMENTARY INFORMATION
CITY OF MILLER
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
310 Taxes:				
311 General Property Taxes	431,500.00	431,500.00	428,586.00	(2,914.00)
312 Airflight Property Tax				0.00
313 General Sales and Use Taxes	850,000.00	850,000.00	994,957.00	144,957.00
314 Gross Receipts Business Taxes				0.00
315 Amusement Taxes				0.00
317 Excise Tax				0.00
318 Tax Deed Revenue				0.00
319 Penalties and Interest on Delinquent Taxes	500.00	500.00	492.00	(8.00)
Total Taxes	1,282,000.00	1,282,000.00	1,424,035.00	142,035.00
320 Licenses and Permits	9,500.00	9,500.00	9,945.00	445.00
330 Intergovernmental Revenue:				
331 Federal Grants	0.00	61,625.00	83,625.00	22,000.00
332 Federal Shared Revenue				0.00
333 Federal Payments in Lieu of Taxes				0.00
334 State Grants	214,500.00	214,500.00		(214,500.00)
335 State Shared Revenue:				
335.01 Bank Franchise Tax	5,000.00	5,000.00	6,035.00	1,035.00
335.02 Prorate License Fees	7,500.00	7,500.00	9,313.00	1,813.00
335.03 Liquor Tax Reversion (25%)	10,500.00	10,500.00	9,453.00	(1,047.00)
335.04 Motor Vehicle Licenses	33,000.00	33,000.00	34,624.00	1,624.00
335.06 Fire Insurance Premiums Reversion				0.00
335.08 Local Government Highway and Bridge Fund	50,000.00	50,000.00	52,560.00	2,560.00
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%)	4,300.00	4,300.00	4,323.00	23.00
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	3,250.00	3,250.00	3,152.00	(98.00)
Total Intergovernmental Revenue	328,050.00	389,675.00	203,085.00	(186,590.00)
340 Charges for Goods and Services:				
341 General Government			119.00	119.00
342 Public Safety			1,881.00	1,881.00
343 Highways and Streets	10,000.00	10,000.00	13,320.00	3,320.00
344 Sanitation				0.00
345 Health				0.00
346 Culture and Recreation	17,000.00	17,000.00	20,084.00	3,084.00
347 Ambulance				0.00
348 Cemetery				0.00
349 Other	3,000.00	9,500.00	9,594.00	94.00
Total Charges for Goods and Services	30,000.00	36,500.00	44,998.00	8,498.00
350 Fines and Forfeits:				
351 Court Fines and Costs			41.00	41.00
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	41.00	41.00
360 Miscellaneous Revenue:				
361 Investment Earnings	1,000.00	1,000.00	6,819.00	5,819.00
362 Rentals	23,400.00	23,400.00	23,709.00	309.00
363 Special Assessments				0.00
364 Maintenance Assessments				0.00
367 Contributions and Donations from Private Sources	2,500.00	2,500.00	3,964.00	1,464.00
368 Liquor Operating Agreement Income				0.00

SUPPLEMENTARY INFORMATION
CITY OF MILLER
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
369 Other	23,000.00	23,000.00	22,098.00	(902.00)
Total Miscellaneous Revenue	49,900.00	49,900.00	56,590.00	6,690.00
Total Revenue	1,699,450.00	1,767,575.00	1,738,694.00	(28,881.00)
Expenditures:				
410 General Government:				
411 Legislative	42,925.00	44,925.00	44,946.00	(21.00)
411.5 Contingency	25,000.00	25,000.00		
Amount Transferred		(20,100.00)		4,900.00
412 Executive				0.00
413 Elections	1,900.00	1,900.00	976.00	924.00
414 Financial Administration	134,020.00	134,020.00	122,693.00	11,327.00
419 Other	27,975.00	27,975.00	25,310.00	2,665.00
Total General Government	231,820.00	213,720.00	193,925.00	19,795.00
420 Public Safety:				0.00
421 Police	396,015.00	396,015.00	378,182.00	17,833.00
422 Fire	24,850.00	27,550.00	27,153.00	397.00
423 Protective Inspection	6,000.00	6,000.00	5,125.00	875.00
424 Corrections				0.00
429 Other Protection	1,000.00	62,625.00	60,740.00	1,885.00
Total Public Safety	427,865.00	492,190.00	471,200.00	20,990.00
430 Public Works:				
431 Highways and Streets	795,075.00	927,075.00	529,127.00	397,948.00
432 Sanitation				0.00
433 Water				0.00
434 Electricity				0.00
435 Airport	26,260.00	33,260.00	33,025.00	235.00
436 Parking Facilities				0.00
437 Cemeteries				0.00
438 Natural Gas				0.00
439 Transit				0.00
Total Public Works	821,335.00	960,335.00	562,152.00	398,183.00
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	6,000.00	6,000.00	5,186.00	814.00
Total Health and Welfare	6,000.00	6,000.00	5,186.00	814.00
450 Culture and Recreation:				
451 Recreation	99,155.00	114,055.00	113,678.00	377.00
452 Parks	41,100.00	41,100.00	39,015.00	2,085.00
455 Libraries				0.00
456 Auditorium				0.00
457 Historical Preservation				0.00
458 Museums				0.00
Total Culture and Recreation	140,255.00	155,155.00	152,693.00	2,462.00
460 Conservation and Development:				
463 Urban Redevelopment and Housing	200.00	200.00	170.00	30.00
465 Economic Development and Assistance	86,250.00	86,250.00	85,002.00	1,248.00
466 Economic Opportunity				0.00

See Independent Accountants' Compilation Report

SUPPLEMENTARY INFORMATION
CITY OF MILLER
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Total Conservation and Development	86,450.00	86,450.00	85,172.00	1,278.00
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	1,713,725.00	1,913,850.00	1,470,328.00	443,522.00
Excess of Revenues Over (Under) Expenditures	(14,275.00)	(146,275.00)	268,366.00	414,641.00
Other Financing Sources (Uses):				
391.01 Transfers In				0.00
511 Transfers Out				0.00
512 Discount on Bonds Issued				0.00
513 Payments to Refunded Debt Escrow Agent				0.00
391.03 Sale of Municipal Property	0.00	132,000.00	133,870.00	1,870.00
391.04 Compensation for Loss or Damage to Capital Assets				0.00
391.20 General Long-Term Debt Issued				0.00
Total Other Financing Sources (Uses)	0.00	132,000.00	133,870.00	1,870.00
391.06 (514) Special Items				0.00
391.05 (515) Extraordinary Items				0.00
Net Change in Fund Balances	(14,275.00)	(14,275.00)	402,236.00	416,511.00
Fund Balance - Beginning	1,719,615.00	1,719,615.00	1,719,615.00	
Adjustments:				

Adjusted Fund Balance - Beginning	1,719,615.00	1,719,615.00	1,719,615.00	0.00
FUND BALANCE - ENDING	1,705,340.00	1,705,340.00	2,121,851.00	416,511.00

**CITY OF MILLER
SCHEDULE OF CHANGES IN LONG-TERM DEBT
YEAR ENDED DECEMBER 31, 2022**

Indebtedness	Long-Term Debt 1-Jan-22	Add New Debt	Less Debt Retired	Long-Term Debt 31-Dec-22
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	19,411,573.00	763,042.00	789,675.00	19,384,940.00
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	19,411,573.00	763,042.00	789,675.00	19,384,940.00

(Do not include interest in the above figures)

Note 1 - Long-Term Debt:

Debt payable at December 31, 2022, is comprised of the following:

Revenue Bonds:

<u>Series 2009 Rural Development Water Project Revenue Bond, due in monthly installments of \$3,038, including 3.5% interest, maturing November 24, 2049. This debt is serviced by the Water Fund.</u>	<u>\$ 634,063.00</u>
<u>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.</u>	<u>\$ 1,283,290.00</u>
<u>Drinking Water Project Borrower Bond Series 2017, due in quarterly installments of \$12,775, including 2.25% interest, maturing November 15, 2049. This debt is serviced by the Water Fund.</u>	<u>\$ 1,031,927.00</u>
<u>Drinking Water Project Borrower Bond Series 2020, the City is still borrowing on this debt. They are able to borrow up to \$400,000. First loan payment began May 15, 2022, due in quarterly installments of \$2,658, including 2.25% interest, maturing February 15, 2052. This debt is serviced by the Water Fund.</u>	<u>\$ 388,712.00</u>
<u>Electric Revenue Refunding Bonds, Series 2020 due in semi-annual installments 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.</u>	<u>\$ 8,943,509.00</u>
<u>Sewer Project Revenue Bond Series 2016, due in monthly installments of \$13,365, including 1.875% interest, maturing on October 27, 2056. This debt is serviced by the Sewer Fund.</u>	<u>\$ 3,881,941.00</u>
<u>Sewer Revenue Borrower Bond Series 2017, due in quarterly installments of \$22,547, including 2.50% interest, maturing November 15, 2049. This debt is serviced by the Sewer Fund.</u>	<u>\$ 1,766,870.00</u>
<u>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. First loan payment began May 15, 2022, due in quarterly installments of \$10,299, including 2.50% interest, maturing February 15, 2052. This debt is serviced by the Sewer Fund.</u>	<u>\$ 1,454,628.00</u>