

**CITY OF MILLER**  
**COMPILED FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2023**

# 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 2<sup>nd</sup> 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, 2023, 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 19, 2024

**CITY OF MILLER**  
**STATEMENT OF NET POSITION - MODIFIED CASH BASIS**  
**DECEMBER 31, 2023**

	<b>Primary Government</b>		<b>Total</b>
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	
<b>ASSETS:</b>			
Cash and Cash Equivalents	886,578.00	1,294,992.00	2,181,570.00
Investments	1,505,139.00	1,452,032.00	2,957,171.00
<b>Restricted Assets:</b>			
Cash and cash equivalents		500,786.00	500,786.00
Investments			0.00
<b>TOTAL ASSETS</b>	<b>2,391,717.00</b>	<b>3,247,810.00</b>	<b>5,639,527.00</b>
<b>NET POSITION:</b>			
Restricted For: (See Note ___)			
Capital Projects Purposes	78,416.00		78,416.00
Debt Service Purposes		259,538.00	259,538.00
Permanently Restricted Purposes			
Liquor, Lodging and Dining Gross Receipts			0.00
Tax Purposes	63,644.00		63,644.00
Federal Grants Purposes		241,248.00	241,248.00
Unrestricted (Deficit)	2,249,657.00	2,747,024.00	4,996,681.00
<b>TOTAL NET POSITION</b>	<b>2,391,717.00</b>	<b>3,247,810.00</b>	<b>5,639,527.00</b>

**CITY OF MILLER**  
**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**  
**YEAR ENDED DECEMBER 31, 2023**

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
<b>Primary Government:</b>							
Governmental Activities:							
General Government	189,045.00	33,355.00			(155,690.00)		(155,690.00)
Public Safety	436,140.00	777.00	4,164.00		(431,199.00)		(431,199.00)
Public Works	1,105,633.00	4,282.00	105,424.00	397,781.00	(598,146.00)		(598,146.00)
Health and Welfare	6,443.00		16,649.00		10,206.00		10,206.00
Culture and Recreation	218,584.00	29,410.00		21,165.00	(168,009.00)		(168,009.00)
Conservation and Development	140,131.00				(140,131.00)		(140,131.00)
Intergovernmental					0.00		0.00
Miscellaneous		4,612.00			4,612.00		4,612.00
*Capital Outlay - Unallocated					0.00		0.00
**Interest on Long-Term Debt					0.00		0.00
<b>Total Governmental Activities</b>	<b>2,095,976.00</b>	<b>72,436.00</b>	<b>126,237.00</b>	<b>418,946.00</b>	<b>(1,478,357.00)</b>		<b>(1,478,357.00)</b>
Business-Type Activities:							
Water	886,549.00	666,929.00		169,285.00		(50,335.00)	(50,335.00)
Sewer	1,625,833.00	630,861.00		637,123.00		(357,849.00)	(357,849.00)
Electric	2,403,345.00	2,163,650.00	1,237.00	5,000.00		(233,458.00)	(233,458.00)
<b>Total Business-Type Activities</b>	<b>4,915,727.00</b>	<b>3,461,440.00</b>	<b>1,237.00</b>	<b>811,408.00</b>		<b>(641,642.00)</b>	<b>(641,642.00)</b>
<b>Total Primary Government</b>	<b>7,011,703.00</b>	<b>3,533,876.00</b>	<b>127,474.00</b>	<b>1,230,354.00</b>	<b>(1,478,357.00)</b>	<b>(641,642.00)</b>	<b>(2,119,999.00)</b>
<b>General Revenues:</b>							
Taxes:							
Property Taxes					459,041.00		459,041.00
Sales Taxes					1,069,259.00		1,069,259.00
State Shared Revenues					15,511.00		15,511.00
Grants and Contributions not Restricted to Specific Programs					5,507.00		5,507.00
Unrestricted Investment Earnings					43,183.00	64,668.00	107,851.00
Debt Issued						359,444.00	359,444.00
Miscellaneous Revenue					24,994.00	2,625.00	27,619.00
Special Items							0.00
Extraordinary Items							0.00
Transfers							0.00
<b>Total General Revenues, Special Items, Extraordinary Items and Transfers</b>					<b>1,617,495.00</b>	<b>426,737.00</b>	<b>2,044,232.00</b>
<b>Change in Net Position</b>					<b>139,138.00</b>	<b>(214,905.00)</b>	<b>(75,767.00)</b>
<b>Net Position-Beginning</b>					<b>2,252,579.00</b>	<b>3,462,715.00</b>	<b>5,715,294.00</b>
<b>Adjustments:</b>							<b>0.00</b>
<b>Adjusted Net Position-Beginning</b>					<b>2,252,579.00</b>	<b>3,462,715.00</b>	<b>5,715,294.00</b>
<b>NET POSITION-ENDING</b>					<b>2,391,717.00</b>	<b>3,247,810.00</b>	<b>5,639,527.00</b>

\*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, 2023**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Fund</u>	<u>Total Governmental Funds</u>
<b>ASSETS:</b>				
Cash and Cash Equivalents	770,026.00	78,416.00	38,136.00	886,578.00
106 Cash with Fiscal Agent				0.00
151 Investments	1,479,631.00		25,508.00	1,505,139.00
107.1 Restricted Cash and Cash Equivalents				0.00
107.2 Restricted Investments				0.00
<b>TOTAL ASSETS</b>	<u>2,249,657.00</u>	<u>78,416.00</u>	<u>63,644.00</u>	<u>2,391,717.00</u>
<b>FUND BALANCES: (See Note ___)</b>				
263 Nonspendable				0.00
264 Restricted		78,416.00	63,644.00	142,060.00
265 Committed				0.00
266 Assigned	239,870.00			239,870.00
267 Unassigned	2,009,787.00			2,009,787.00
<b>TOTAL FUND BALANCES</b>	<u>2,249,657.00</u>	<u>78,416.00</u>	<u>63,644.00</u>	<u>2,391,717.00</u>

CITY OF MILLER  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED DECEMBER 31, 2023**

	General Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>				
310 Taxes:				
311 General Property Taxes	457,249.00			457,249.00
312 Airflight Property Tax				0.00
313 General Sales and Use Taxes	1,015,323.00		53,936.00	1,069,259.00
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	1,792.00			1,792.00
<b>Total Taxes</b>	1,474,364.00	0.00	53,936.00	1,528,300.00
320 Licenses and Permits	9,345.00			9,345.00
330 Intergovernmental Revenue:				
331 Federal Grants	13,164.00	1,024.00		14,188.00
332 Federal Shared Revenue				0.00
333 Federal Payments in Lieu of Taxes				0.00
334 State Grants	404,349.00	57.00		404,406.00
335 State Shared Revenue:				
335.01 Bank Franchise Tax	6,238.00			6,238.00
335.02 Prorate License Fees	9,881.00			9,881.00
335.03 Liquor Tax Reversion (25%)	9,273.00			9,273.00
335.04 Motor Vehicle Licenses	37,175.00			37,175.00
335.06 Fire Insurance Premiums Reversion				0.00
335.08 Local Government Highway and Bridge Fund	54,045.00			54,045.00
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	2,909.00			2,909.00
<b>Total Intergovernmental Revenue</b>	541,357.00	1,081.00	0.00	542,438.00
340 Charges for Goods and Services:				
341 General Government	61.00			61.00
342 Public Safety	715.00			715.00
343 Highways and Streets	4,282.00			4,282.00
344 Sanitation				0.00
345 Health				0.00
346 Culture and Recreation	29,410.00			29,410.00
347 Ambulance				0.00
348 Cemetery				0.00
349 Other	4,612.00			4,612.00
<b>Total Charges for Goods and Services</b>	39,080.00	0.00	0.00	39,080.00
350 Fines and Forfeits:				
351 Court Fines and Costs	62.00			62.00
352 Animal Control Fines				0.00
353 Parking Meter Fines				0.00
354 Library				0.00
359 Other				0.00
<b>Total Fines and Forfeits</b>	62.00	0.00	0.00	62.00
360 Miscellaneous Revenue:				
361 Investment Earnings	42,867.00		316.00	43,183.00
362 Rentals	23,949.00			23,949.00
363 Special Assessments				0.00

**CITY OF MILLER**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED DECEMBER 31, 2023**

	General Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
364 Maintenance Assessments				0.00
367 Contributions and Donations from Private Sources	26,672.00			26,672.00
368 Liquor Operating Agreement Income				0.00
369 Other	20,380.00			20,380.00
Total Miscellaneous Revenue	113,868.00	0.00	316.00	114,184.00
Total Revenue	2,178,076.00	1,081.00	54,252.00	2,233,409.00
<b>Expenditures:</b>				
410 General Government:				
411 Legislative	43,687.00			43,687.00
412 Executive				0.00
413 Elections	1,755.00			1,755.00
414 Financial Administration	117,758.00			117,758.00
419 Other	25,845.00			25,845.00
Total General Government	189,045.00	0.00	0.00	189,045.00
420 Public Safety:				
421 Police	406,975.00			406,975.00
422 Fire	26,267.00			26,267.00
423 Protective Inspection	2,898.00			2,898.00
424 Corrections				0.00
429 Other Protection				0.00
Total Public Safety	436,140.00	0.00	0.00	436,140.00
430 Public Works:				
431 Highways and Streets	1,079,725.00			1,079,725.00
432 Sanitation				0.00
433 Water				0.00
434 Electricity				0.00
435 Airport	25,908.00			25,908.00
436 Parking Facilities				0.00
437 Cemeteries				0.00
438 Natural Gas				0.00
439 Transit				0.00
Total Public Works	1,105,633.00	0.00	0.00	1,105,633.00
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	6,443.00			6,443.00
Total Health and Welfare	6,443.00	0.00	0.00	6,443.00
450 Culture and Recreation:				
451 Recreation	163,143.00			163,143.00
452 Parks	55,441.00			55,441.00
455 Libraries				0.00
456 Auditorium				0.00
457 Historical Preservation				0.00
458 Museums				0.00
Total Culture and Recreation	218,584.00	0.00	0.00	218,584.00
460 Conservation and Development:				

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, 2023**

	General Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
463 Urban Redevelopment and Housing	29.00			29.00
465 Economic Development and Assistance	96,101.00		44,001.00	140,102.00
466 Economic Opportunity				0.00
Total Conservation and Development	96,130.00	0.00	44,001.00	140,131.00
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	2,051,975.00	0.00	44,001.00	2,095,976.00
Excess of Revenues Over (Under) Expenditures	126,101.00	1,081.00	10,251.00	137,433.00
<b>Other Financing Sources (Uses):</b>				
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
391.04 Compensation for Loss or Damage to Capital Assets	1,705.00			1,705.00
391.2 Long-Term Debt Issued				0.00
Total Other Financing Sources (Uses)	1,705.00	0.00	0.00	1,705.00
391.06 (514) Special Items				0.00
391.05 (515) Extraordinary Items				0.00
Net Change in Fund Balance	127,806.00	1,081.00	10,251.00	139,138.00
Fund Balance - Beginning	2,121,851.00	77,335.00	53,393.00	2,252,579.00
Adjustments:				0.00
				0.00
Adjusted Fund Balance - Beginning	2,121,851.00	77,335.00	53,393.00	2,252,579.00
FUND BALANCE- ENDING	2,249,657.00	78,416.00	63,644.00	2,391,717.00

**CITY OF MILLER  
STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
PROPRIETARY FUNDS  
DECEMBER 31, 2023**

		<b>Enterprise Funds</b>			
		<b>Water Fund</b>	<b>Sewer Fund</b>	<b>Electric Fund</b>	<b>Totals</b>
<b>ASSETS:</b>					
Current Assets:					
	Cash and Cash Equivalents	329,823.00	426,128.00	539,041.00	1,294,992.00
106	Cash with Fiscal Agent				0.00
151	Investments	230,000.00	250,000.00	972,032.00	1,452,032.00
	<b>Total Current Assets</b>	<b>559,823.00</b>	<b>676,128.00</b>	<b>1,511,073.00</b>	<b>2,747,024.00</b>
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
	<b>Total Noncurrent Assets</b>	<b>310,186.00</b>	<b>121,851.00</b>	<b>68,749.00</b>	<b>500,786.00</b>
	<b>TOTAL ASSETS</b>	<b>870,009.00</b>	<b>797,979.00</b>	<b>1,579,822.00</b>	<b>3,247,810.00</b>
<b>NET POSITION:</b>					
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	559,823.00	676,128.00	1,511,073.00	2,747,024.00
	<b>TOTAL NET POSITION</b>	<b>870,009.00</b>	<b>797,979.00</b>	<b>1,579,822.00</b>	<b>3,247,810.00</b>

**CITY OF MILLER**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - MODIFIED CASH BASIS**  
**PROPRIETARY FUNDS**  
**YEAR ENDED DECEMBER 31, 2023**

		<b>Enterprise Funds</b>			
		<b>Water Fund</b>	<b>Sewer Fund</b>	<b>Electric Fund</b>	<b>Totals</b>
<b>Operating Revenue:</b>					
371	Surcharge as Security for Debt	197,633.00	371,473.00	1,008,132.00	1,577,238.00
372-389	Charges for Goods and Services	469,296.00	259,388.00	1,155,518.00	1,884,202.00
380.05	Lottery Sales				0.00
369	Miscellaneous				0.00
	<b>Total Operating Revenue</b>	<u>666,929.00</u>	<u>630,861.00</u>	<u>2,163,650.00</u>	<u>3,461,440.00</u>
<b>Operating Expenses:</b>					
410	Personal Services	154,524.00	152,261.00	291,605.00	598,390.00
420	Other Current Expense	71,281.00	58,281.00	148,137.00	277,699.00
426.2	Materials	212,315.00		875,042.00	1,087,357.00
	<b>Total Operating Expenses</b>	<u>438,120.00</u>	<u>210,542.00</u>	<u>1,314,784.00</u>	<u>1,963,446.00</u>
	<b>Operating Income (Loss)</b>	<u>228,809.00</u>	<u>420,319.00</u>	<u>848,866.00</u>	<u>1,497,994.00</u>
<b>Nonoperating Revenue (Expense):</b>					
330	Operating Grants			1,237.00	1,237.00
330	Capital Grants	169,285.00	637,123.00	5,000.00	811,408.00
361	Investment Earnings	13,250.00	18,382.00	33,036.00	64,668.00
362	Rental Revenue				0.00
430	Capital Assets	(270,257.00)	(1,092,944.00)	(263,576.00)	(1,626,777.00)
441	Debt Service (Principal)	(85,757.00)	(165,571.00)	(579,651.00)	(830,979.00)
442	Debt Service (Interest)	(92,415.00)	(156,776.00)	(245,334.00)	(494,525.00)
391.03	Sale of Municipal Property			2,625.00	2,625.00
512	Discounts on Bonds Issued				0.00
513	Payments to Refunded Debt Escrow Agent				0.00
391.20	Long-Term Debt Issued	7,197.00	352,247.00		359,444.00
(429) 369.01	Other				0.00
	<b>Total Nonoperating Revenue (Expense)</b>	<u>(258,697.00)</u>	<u>(407,539.00)</u>	<u>(1,046,663.00)</u>	<u>(1,712,899.00)</u>
	<b>Income (Loss) Before Contributions, Special Items, Extraordinary Items and Transfers</b>	<u>(29,888.00)</u>	<u>12,780.00</u>	<u>(197,797.00)</u>	<u>(214,905.00)</u>
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
	<b>Change in Net Position</b>	<u>(29,888.00)</u>	<u>12,780.00</u>	<u>(197,797.00)</u>	<u>(214,905.00)</u>
	<b>Net Position - Beginning</b>	<u>899,897.00</u>	<u>785,199.00</u>	<u>1,777,619.00</u>	<u>3,462,715.00</u>
	<b>Adjustments:</b>				0.00
					0.00
	<b>Adjusted Net Position - Beginning</b>	<u>899,897.00</u>	<u>785,199.00</u>	<u>1,777,619.00</u>	<u>3,462,715.00</u>
	<b>NET POSITION - ENDING</b>	<u>870,009.00</u>	<u>797,979.00</u>	<u>1,579,822.00</u>	<u>3,247,810.00</u>

See Independent Accountants' Compilation Report

SUPPLEMENTARY INFORMATION

**SUPPLEMENTARY INFORMATION**  
**CITY OF MILLER**  
**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS**  
**GENERAL FUND**  
**YEAR ENDED DECEMBER 31, 2023**

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
310 Taxes:				
311 General Property Taxes	451,000.00	451,000.00	457,249.00	6,249.00
312 Airflight Property Tax				0.00
313 General Sales and Use Taxes	950,000.00	950,000.00	1,015,323.00	65,323.00
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	1,792.00	1,292.00
<b>Total Taxes</b>	<b>1,401,500.00</b>	<b>1,401,500.00</b>	<b>1,474,364.00</b>	<b>72,864.00</b>
320 Licenses and Permits	9,450.00	9,450.00	9,345.00	(105.00)
330 Intergovernmental Revenue:				
331 Federal Grants	0.00	4,164.00	13,164.00	9,000.00
332 Federal Shared Revenue				0.00
333 Federal Payments in Lieu of Taxes				0.00
334 State Grants	387,000.00	387,000.00	404,349.00	17,349.00
335 State Shared Revenue:				
335.01 Bank Franchise Tax	5,000.00	5,000.00	6,238.00	1,238.00
335.02 Prorate License Fees	9,000.00	9,000.00	9,881.00	881.00
335.03 Liquor Tax Reversion (25%)	10,500.00	10,500.00	9,273.00	(1,227.00)
335.04 Motor Vehicle Licenses	33,000.00	33,000.00	37,175.00	4,175.00
335.06 Fire Insurance Premiums Reversion				0.00
335.08 Local Government Highway and Bridge Fund	52,000.00	52,000.00	54,045.00	2,045.00
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	2,909.00	(341.00)
<b>Total Intergovernmental Revenue</b>	<b>504,050.00</b>	<b>508,214.00</b>	<b>541,357.00</b>	<b>33,143.00</b>
340 Charges for Goods and Services:				
341 General Government			61.00	61.00
342 Public Safety			715.00	715.00
343 Highways and Streets	10,000.00	10,000.00	4,282.00	(5,718.00)
344 Sanitation				0.00
345 Health				0.00
346 Culture and Recreation	22,000.00	22,000.00	29,410.00	7,410.00
347 Ambulance				0.00
348 Cemetery				0.00
349 Other	10,000.00	10,000.00	4,612.00	(5,388.00)
<b>Total Charges for Goods and Services</b>	<b>42,000.00</b>	<b>42,000.00</b>	<b>39,080.00</b>	<b>(2,920.00)</b>
350 Fines and Forfeits:				
351 Court Fines and Costs			62.00	62.00
352 Animal Control Fines				0.00
353 Parking Meter Fines				0.00
354 Library				0.00
359 Other				0.00
<b>Total Fines and Forfeits</b>	<b>0.00</b>	<b>0.00</b>	<b>62.00</b>	<b>62.00</b>
360 Miscellaneous Revenue:				
361 Investment Earnings	1,500.00	1,500.00	42,867.00	41,367.00

SUPPLEMENTARY INFORMATION  
CITY OF MILLER  
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
GENERAL FUND  
YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
362 Rentals	23,400.00	23,400.00	23,949.00	549.00
363 Special Assessments				0.00
364 Maintenance Assessments				0.00
367 Contributions and Donations from Private Sources	22,500.00	22,500.00	26,672.00	4,172.00
368 Liquor Operating Agreement Income				0.00
369 Other	15,000.00	15,000.00	20,380.00	5,380.00
Total Miscellaneous Revenue	62,400.00	62,400.00	113,868.00	51,468.00
Total Revenue	2,019,400.00	2,023,564.00	2,178,076.00	154,512.00
<b>Expenditures:</b>				
410 General Government:				
411 Legislative	44,325.00	45,985.00	43,687.00	2,298.00
411.5 Contingency	25,000.00	25,000.00		
Amount Transferred		(16,151.00)		8,849.00
412 Executive				0.00
413 Elections	1,350.00	1,775.00	1,755.00	20.00
414 Financial Administration	126,980.00	129,709.00	117,758.00	11,951.00
419 Other	31,275.00	31,275.00	25,845.00	5,430.00
Total General Government	228,930.00	217,593.00	189,045.00	28,548.00
420 Public Safety:				0.00
421 Police	392,607.00	415,455.00	406,975.00	8,480.00
422 Fire	29,350.00	29,350.00	26,267.00	3,083.00
423 Protective Inspection	6,000.00	6,000.00	2,898.00	3,102.00
424 Corrections				0.00
429 Other Protection	1,000.00	1,000.00		1,000.00
Total Public Safety	428,957.00	451,805.00	436,140.00	15,665.00
430 Public Works:				
431 Highways and Streets	1,200,985.00	1,200,985.00	1,079,725.00	121,260.00
432 Sanitation				0.00
433 Water				0.00
434 Electricity				0.00
435 Airport	31,335.00	31,335.00	25,908.00	5,427.00
436 Parking Facilities				0.00
437 Cemeteries				0.00
438 Natural Gas				0.00
439 Transit				0.00
Total Public Works	1,232,320.00	1,232,320.00	1,105,633.00	126,687.00
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	6,250.00	6,897.00	6,443.00	454.00
Total Health and Welfare	6,250.00	6,897.00	6,443.00	454.00
450 Culture and Recreation:				
451 Recreation	160,140.00	164,836.00	163,143.00	1,693.00
452 Parks	61,915.00	61,915.00	55,441.00	6,474.00
455 Libraries				0.00
456 Auditorium				0.00

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SUPPLEMENTARY INFORMATION  
CITY OF MILLER  
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
GENERAL FUND  
YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
457 Historical Preservation				0.00
458 Museums				0.00
Total Culture and Recreation	222,055.00	226,751.00	218,584.00	8,167.00
460 Conservation and Development:				
463 Urban Redevelopment and Housing	200.00	200.00	29.00	171.00
465 Economic Development and Assistance	94,700.00	96,110.00	96,101.00	9.00
466 Economic Opportunity				0.00
Total Conservation and Development	94,900.00	96,310.00	96,130.00	180.00
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	2,213,412.00	2,231,676.00	2,051,975.00	179,701.00
Excess of Revenues Over (Under) Expenditures	(194,012.00)	(208,112.00)	126,101.00	334,213.00
<b>Other Financing Sources (Uses):</b>				
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
391.04 Compensation for Loss or Damage to Capital Assets			1,705.00	1,705.00
391.20 General Long-Term Debt Issued				0.00
Total Other Financing Sources (Uses)	0.00	0.00	1,705.00	1,705.00
391.06 (514) Special Items				0.00
391.05 (515) Extraordinary Items				0.00
Net Change in Fund Balances	(194,012.00)	(208,112.00)	127,806.00	335,918.00
Fund Balance - Beginning	2,121,851.00	2,121,851.00	2,121,851.00	
Adjustments:				
Adjusted Fund Balance - Beginning	2,121,851.00	2,121,851.00	2,121,851.00	0.00
FUND BALANCE - ENDING	1,927,839.00	1,913,739.00	2,249,657.00	335,918.00

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**CITY OF MILLER  
SCHEDULE OF CHANGES IN LONG-TERM DEBT  
YEAR ENDED DECEMBER 31, 2023**

<u>Indebtedness</u>	<u>Long-Term Debt 1-Jan-23</u>	<u>Add New Debt</u>	<u>Less Debt Retired</u>	<u>Long-Term Debt 31-Dec-23</u>
<b>Governmental Long-Term Debt:</b>				
231.01 General Obligation Bonds				
231.02 Revenue Bonds				
231.03 Special Assessment Bonds				
232 Subscription Liabilities				
234 Lease Liabilities				
236 Advance from Other Funds				
237 Other Long-Term Liabilities				
238 Net OPEB Obligation				
<b>Enterprise Long-Term Debt: (only cash basis entities need to complete the enterprise section)</b>				
231.01 General Obligation Bonds				
231.02 Revenue Bonds	19,384,940.00	359,444.00	830,980.00	18,913,404.00
231.03 Special Assessment Bonds				
232 Subscription Liabilities				
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				
<b>Total</b>	<u>19,384,940.00</u>	<u>359,444.00</u>	<u>830,980.00</u>	<u>18,913,404.00</u>

(Do not include interest in the above figures)

Note 1 - Long-Term Debt:

Debt payable at December 31, 2023, 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>\$ 619,567.00</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>\$ 1,248,741.00</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>\$ 1,003,808.00</u>
<u>Drinking Water Project Borrower Bond Series 2020, 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>\$ 387,316.00</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>\$ 8,363,858.00</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>\$ 3,793,588.00</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>\$ 1,720,420.00</u>
<u>Clean Water Project Revenue Borrower Bond, Series 2020, 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>\$ 1,776,106.00</u>