



Bryan County Georgia
 Monthly Financial Report
 February 2019

FY
 2019

Fund Dashboard - Performance at a Glance

Major Fund Variance Models	2018 ACTUAL		2019 REVENUE			2019 EXPENDITURE		
	YTD Revenues	YTD Expenditures	Annual Budget Revenue	YTD Actual Revenue	% of ANNUAL Budget	Annual Budget Expenditures	YTD Actual Expenditures	% of ANNUAL Budget
County-Wide Services Fund	\$2,371,576	\$2,752,955	\$22,973,200	\$2,355,128	10%	\$22,973,200	\$2,838,947	12%
Unincorporated Services Fund	\$630,040	\$580,063	\$5,756,700	\$553,632	10%	\$5,756,700	\$494,345	9%
Water & Sewer Fund	\$547,204	\$265,558	\$2,506,000	\$525,559	21%	\$1,812,900	\$205,226	11%
E-911 Fund	\$264,261	\$159,162	\$1,417,800	\$127,144	9%	\$1,417,800	\$132,820	9%
Minor Funds	\$16,642	\$9,966	\$375,900	\$23,516	6%	\$375,900	\$14,126	4%
Total	\$3,829,723	\$3,767,704	\$33,029,600	\$3,584,979	11%	\$32,336,500	\$3,685,464	11%

* For the purposes of this report - Revenues for all funds (excluding Water & Sewer) are reported in the month they are received (cash basis)

** Report Excludes Splost 6, Splost 7, TSPLOST, Impact Fees & the following Minor Funds: Sheriff Forfeiture Fund, Inmate Telephone Fund, Superior Court Fund, Law Library & Jail Commissary

Cash Position
 As of: 2/28/2019

Operating Accounts	\$8,864,922
SPLOST VI	\$2,228,537
SPLOST VII	\$1,706,581
TSPLOST	\$1,178,888
Georgia Fund 1	\$50,000
Contractor Deposits	\$183,961
Certificates of Deposit	\$10,720,506
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	\$24,935,396
Restricted Funds:	
Curbside Solid Waste	(\$449,255)
DATE Fund	(\$280,050)
Jail Fund	(\$264,769)
Water Fund	(\$2,567,153)
Juvenile	(\$14,700)
NPDES Permit Fund	(\$14,649)
Contractor Deposits	(\$183,961)
SPLOST VI	(\$2,228,537)
SPLOST VII	(\$1,706,581)
TSPLOST	(\$1,178,888)
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	(\$8,890,545)
County-Wide & Unincorporated Cash	\$16,044,851

Fund Analysis

County-Wide Services Fund	YTD February 2019 County-Wide Services Revenues are \$2,355,128 (10% of the annual budgeted revenues). Half of the revenues in the county-wide services fund are property taxes. These taxes are generally collected in November and December. Grant Revenues are at 77% of the annual budget due to the receipt of the LMIG grant in February (total amount of this grant for 2019 is \$454,749.56).
	YTD February County-Wide Services expenditures are \$2,838,947, 12% of the annual budget.
Unincorporated Services Fund	YTD February Unincorporated Services Revenues are \$553,632 (10% of the annual budgeted revenues). Fire Tax revenue and Solid Waste Revenue account for 65% of the Unincorporated annual budgeted revenue, the majority of these revenues are collected with property taxes in November - December. Cable TV fees are at 96% of annual budgeted revenues, these fees are collected in Jan-Feb each year (total of \$239,530 received for 2019).
	YTD February Unincorporated expenditures are \$494,345 (9% of the annual budgeted expenditures and 15% below prior year YTD Feb expenditures).
Water & Sewer Fund	YTD February 2019 Water & Sewer Revenues are \$866,365 (35% of the annual Budget). The overage is seen in the Debt Service Fee Revenue.
	YTD February 2019 Water & Sewer expenditures are \$205,226 (11% of the annual budget).
E-911 Fund	YTD February 2019 E-911 Revenues are \$127,144 (9% of the annual Budget). As of January 2019 all phone companies are required to remit the non-prepaid 911 charges to the GA Dept of Revenue. Bryan County then receives a disbursement of funds from the GA Dept of Revenue on a monthly basis (2 months in arrears - meaning the January charges are received in March), therefore no fees were received in February. The County did have revenue receipts in January however these related to prior year collections).
	YTD February 2019 E-911 expenditures are \$132,820 (9% of the annual budget).
Minor funds	YTD February 2019 Minor Funds Revenues are \$23,516 (6% of the annual budget).
	YTD February 2019 Minor Funds expenditures are \$14,126 (4% of the annual budget).