



Bryan County Georgia  
 Monthly Financial Report  
 March 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	\$2,743,814	\$4,624,021	\$23,065,700	\$3,335,167	14%	\$23,153,030	\$4,582,758	20%
Unincorporated Services Fund	\$661,369	\$919,933	\$5,664,200	\$720,919	13%	\$5,576,870	\$868,593	16%
Water & Sewer Fund	\$691,399	\$355,574	\$2,506,000	\$736,597	29%	\$1,812,900	\$301,724	17%
E-911 Fund	\$285,861	\$264,447	\$1,417,800	\$229,568	16%	\$1,417,800	\$204,349	14%
Minor Funds	\$23,610	\$31,426	\$375,900	\$34,674	9%	\$375,900	\$32,626	9%
Total	\$4,406,052	\$6,195,400	\$33,029,600	\$5,056,925	15%	\$32,336,500	\$5,990,050	19%

\* 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: 3/31/2019

Operating Accounts	\$8,660,576
SPLOST VI	\$2,121,414
SPLOST VII	\$1,574,144
TSPLOST	\$1,355,447
Georgia Fund 1	\$51,006
Contractor Deposits	\$185,961
Certificates of Deposit	\$9,726,479
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	\$23,675,027
Restricted Funds:	
Curbside Solid Waste	(\$292,501)
DATE Fund	(\$282,137)
Jail Fund	(\$264,913)
Water Fund	(\$2,671,436)
Juvenile	(\$14,655)
NPDES Permit Fund	(\$15,689)
Contractor Deposits	(\$185,961)
SPLOST VI	(\$2,121,414)
SPLOST VII	(\$1,574,144)
TSPLOST	(\$1,355,447)
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	(\$8,778,298)
County-Wide & Unincorporated Cash	\$14,896,729

## Fund Analysis

<b>County-Wide Services Fund</b>	YTD March 2019 County-Wide Services Revenues are \$3,335,167 (14% 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 80% 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 March County-Wide Services expenditures are \$4,582,758, 20% of the annual budget.
<b>Unincorporated Services Fund</b>	YTD March Unincorporated Services Revenues are \$720,919 (13% 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 March Unincorporated expenditures are \$868,593 (16% of the annual budgeted expenditures and 6% below prior year YTD Mar expenditures).
<b>Water &amp; Sewer Fund</b>	YTD March 2019 Water & Sewer Revenues are \$736,597 (25% of the annual Budget).
	YTD March 2019 Water & Sewer expenditures are \$301,724 (17% of the annual budget).
<b>E-911 Fund</b>	YTD March 2019 E-911 Revenues are \$229,568 (16% 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 Only 1 payment for 2019 fees have been received . The County did have revenue receipts in January however these related to prior year collections).
	YTD March 2019 E-911 expenditures are \$204,349 (14% of the annual budget).
<b>Minor funds</b>	YTD March 2019 Minor Funds Revenues are \$34,674 (9% of the annual budget).
	YTD March 2019 Minor Funds expenditures are \$32,626 (9% of the annual budget).