



Bryan County Georgia
 Monthly Financial Report
 May 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	\$4,464,019	\$7,420,601	\$23,065,700	\$5,131,778	22%	\$23,153,030	\$8,025,486	35%
Unincorporated Services Fund	\$979,099	\$1,536,276	\$5,664,200	\$1,051,594	19%	\$5,576,870	\$1,530,385	27%
Water & Sewer Fund	\$1,136,378	\$1,327,785	\$2,506,000	\$1,144,080	46%	\$1,812,900	\$571,225	32%
E-911 Fund	\$433,027	\$422,805	\$1,417,800	\$372,199	26%	\$1,417,800	\$345,163	24%
Minor Funds	\$47,834	\$43,995	\$375,900	\$61,407	16%	\$375,900	\$59,011	16%
Total	\$7,060,357	\$10,751,461	\$33,029,600	\$7,761,059	23%	\$32,336,500	\$10,531,269	33%

* 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: 5/31/2019

Operating Accounts	\$10,012,421
SPLOST VI	\$2,085,151
SPLOST VII	\$702,515
TSPLOST	\$783,220
Impact Fees	\$74,045
Georgia Fund 1	\$51,006
Contractor Deposits	\$396,302
Certificates of Deposit	\$6,287,290
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	\$20,391,949
Restricted Funds:	
Curbside Solid Waste	(\$280,786)
DATE Fund	(\$284,266)
Jail Fund	(\$267,142)
Water Fund	(\$2,678,127)
Juvenile	(\$14,655)
NPDES Permit Fund	(\$16,851)
Contractor Deposits	(\$396,302)
SPLOST VI	(\$2,085,151)
SPLOST VII	(\$702,515)
TSPLOST	(\$783,220)
Impact Fees	(\$74,045)
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	(\$7,583,060)
County-Wide & Unincorporated Cash	\$12,808,889

Fund Analysis

County-Wide Services Fund	YTD May 2019 County-Wide Services Revenues are \$5,131,778 (22% 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 86% 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 May County-Wide Services expenditures are \$8,025,486, 35% of the annual budget.
Unincorporated Services Fund	YTD May 2019 Unincorporated Services Revenues are \$1,051,594 (19% 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 May 2019 Unincorporated expenditures are \$1,530,385 (27% of the annual budgeted expenditures).
Water & Sewer Fund	YTD May 2019 Water & Sewer Revenues are \$1,144,080 (46% of the annual Budget).
	YTD May 2019 Water & Sewer expenditures are \$571,225 (32% of the annual budget).
E-911 Fund	YTD May 2019 E-911 Revenues are \$372,199 (26% 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). The County did have revenue receipts in January however these related to prior year collections).
	YTD May 2019 E-911 expenditures are \$345,163 (24% of the annual budget).
Minor funds	YTD May 2019 Minor Funds Revenues are \$61,407 (16% of the annual budget).
	YTD May 2019 Minor Funds expenditures are \$59,011 (16% of the annual budget).