Davis COUNTY



Financial Reports
March 31, 2019

Per Utah State Code 17-36-36

DAVIS COUNTY

SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, AND BALANCES, BY FUND
FOR THE MONTH OF JANUARY 2019

Fund	Fund Name	Balance at January 1, 2019	Additions	Deletions	Balance at January 31, 2019	Balance at January 31, 2018
10	General Fund	$ 18,383,916.86	$ 5,098,749.91	$ (5,353,695.12)	$ 18,128,971.65	$ 10,602,934.10
14	Paramedic	519.60	224,586.88	(256,250.00)	(31,143.52)	-
15	Health Department	1,942,357.87	1,254,878.32	(1,060,427.50)	2,136,808.69	1,776,173.67
17	Children's Justice Center	-	7,339.36	(25,432.85)	(18,093.49)	-
18	Tourism	2,963,104.99	790,260.39	(500,897.34)	3,252,468.04	1,146,902.00
19	911 Emergency	602,085.93	134,992.94	(146,417.70)	590,661.17	393,369.31
20	MBA Special Revenue	299,640.33	13,353.93	-	312,994.26	284,166.00
21	B Roads	2,471,586.99	260,158.93	(247,060.55)	2,484,685.37	3,158,494.42
22	PROP 1 TRANSPORTATION	7,302,430.18	215,309.54	(1,200,000.00)	6,317,739.72	3,785,590.11
23	Library	2,595,301.15	619,198.31	(829,773.86)	2,384,725.60	1,294,374.08
24	Floods	3,098,945.40	453,221.26	(224,331.19)	3,327,835.47	3,724,972.55
25	SPECIAL SERVICES	1,314,252.56	152,552.65	(118,710.70)	1,348,094.51	1,541,876.74
26	Tax Pass Thru	5,680,179.24	213,126.94	-	5,893,306.18	8,852,391.71
31	Jail Bonds	4,024,596.35	109,101.05	(1,647,668.75)	2,486,028.65	2,680,159.48
32	MBA Debt Service	-	22,916.67	-	22,916.67	22,916.67
33	Revenue Bonds Debt Service	1,173,327.50	21,616.66	(558.33)	1,194,385.83	1,200,715.91
45	Capital Projects	7,209,627.77	-	(58,355.14)	7,151,272.63	6,998,632.58
46	CAPITAL PROJECTS - Health	1,065,712.33	16,666.67	(36,718.00)	1,045,661.00	1,173,061.29
47	CAPITAL PROJECTS - Tourism	2,874,019.89	166,666.67	-	3,040,686.56	7,904,075.93
48	CAPITAL PROJECTS - Library	2,997,757.81	242,620.33	(116,329.70)	3,124,048.44	2,554,391.19
51	Enterprise Golf	612,731.95	3,458.86	(199,078.83)	417,111.98	420,837.86
52	Enterprise Commissary	2,411,511.38	243,944.29	(253,472.11)	2,401,983.56	1,935,342.85
61	Insurance	920,814.52	89,598.71	(12,035.00)	998,378.23	957,000.01
62	Telephone & Security	1,083,079.38	39,955.08	(22,745.36)	1,100,289.10	962,526.27
63	Building Maintenance	5,108,186.87	487,215.58	(431,723.06)	5,163,679.39	4,493,271.59
71	Trust Funds	2,187,498.88	1,308,534.74	(2,303,165.40)	1,192,868.22	618,843.78
73	ERB #170	162,625.14	58,932.27	(126,651.88)	94,905.53	259,173.19
74	Payroll Processing	3,439,817.18	5,559,161.80	(8,110,848.19)	888,130.79	864,003.71
		$ 81,925,628.05	$ 17,808,118.74	$ (23,282,346.56)	$ 76,451,400.23	$ 69,606,197.00

DAVIS COUNTY

SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, AND BALANCES, BY FUND
FOR THE MONTH OF FEBRUARY 2019

Fund	Fund Name	Balance at February 1, 2019	Additions	Deletions	Balance at February 28, 2019	Balance at February 28, 2018
10	General Fund	$ 18,128,971.65	$ 4,293,219.09	$ (5,469,534.69)	$ 16,952,656.05	$ 8,765,179.52
14	Paramedic	(31,143.52)	49,220.53	(256,250.00)	(238,172.99)	-
15	Health Department	2,136,808.69	674,609.06	(1,060,863.31)	1,750,554.44	1,971,806.20
17	Children's Justice Center	(18,093.49)	7,317.42	(24,605.61)	(35,381.68)	-
18	Tourism	3,252,468.04	609,444.93	(415,191.87)	3,446,721.10	1,391,441.11
19	911 Emergency	590,661.17	143,132.59	(134,545.54)	599,248.22	580,445.45
20	MBA Special Revenue	312,994.26	13,353.93	-	326,348.19	310,856.44
21	B Roads	2,484,685.37	2,092.88	(148,460.26)	2,338,317.99	3,098,041.27
22	PROP 1 TRANSPORTATION	6,317,739.72	234,472.28	(115,000.00)	6,437,212.00	4,013,871.22
23	Library	2,384,725.60	183,245.05	(763,409.86)	1,804,560.79	944,591.28
24	Floods	3,327,835.47	146,575.75	(1,477,856.68)	1,996,554.54	2,434,026.51
25	SPECIAL SERVICES	1,348,094.51	78,498.74	(206,714.97)	1,219,878.28	1,320,858.23
26	Tax Pass Thru	5,893,306.18	221,148.15	-	6,114,454.33	8,315,776.43
31	Jail Bonds	2,486,028.65	25,301.96	-	2,511,330.61	2,718,959.54
32	MBA Debt Service	22,916.67	22,916.67	-	45,833.34	45,833.34
33	Revenue Bonds Debt Service	1,194,385.83	-	(164,957.22)	1,029,428.61	471,451.94
45	Capital Projects	7,151,272.63	-	(47,595.34)	7,103,677.29	7,031,965.92
46	CAPITAL PROJECTS - Health	1,045,661.00	16,666.67	-	1,062,327.67	1,190,227.96
47	CAPITAL PROJECTS - Tourism	3,040,686.56	166,666.67	(684.58)	3,206,668.65	8,095,226.68
48	CAPITAL PROJECTS - Library	3,124,048.44	242,620.33	(441,606.73)	2,925,062.04	2,641,891.19
51	Enterprise Golf	417,111.98	38,688.50	(203,511.62)	252,288.86	308,259.04
52	Enterprise Commissary	2,401,983.56	259,078.90	(186,889.94)	2,474,172.52	1,995,353.69
61	Insurance	998,378.23	104,526.79	(20,107.95)	1,082,797.07	1,028,926.39
62	Telephone & Security	1,100,289.10	38,473.58	(15,355.10)	1,123,407.58	990,771.35
63	Building Maintenance	5,163,679.39	470,274.63	(410,663.87)	5,223,290.15	4,506,156.81
71	Trust Funds	1,192,868.22	1,601,017.89	(1,792,996.91)	1,000,889.20	1,232,130.71
73	ERB #170	94,905.53	64,175.13	(87,249.25)	71,831.41	248,564.38
74	Payroll Processing	888,130.79	5,493,650.96	(5,489,603.29)	892,178.46	850,608.81
		$ 76,451,400.23	$ 15,200,389.08	$ (18,933,654.59)	$ 72,718,134.72	$ 66,503,221.41

DAVIS COUNTY

STATEMENT OF CHANGES IN CASH BY FUND
FOR THE MONTH OF MARCH 2019

Fund	Fund Name	Balance at March 1, 2018	Additions	Deletions	Balance at March 31, 2018	Balance at March 31, 2018
10	General Fund	$ 16,952,656.05	$ 4,087,814.14	$ (4,688,132.37)	$ 16,352,337.82	$ 11,116,924.62
14	Paramedic	(238,172.99)	576,963.93	(256,250.00)	82,540.94	-
15	Health Department	1,750,554.44	1,679,664.31	(992,243.11)	2,437,975.64	2,289,890.82
17	Children's Justice Center	(35,381.68)	7,317.42	(24,310.74)	(52,375.00)	-
18	Tourism	3,446,721.10	669,682.68	(331,283.80)	3,785,119.98	1,741,334.10
19	911 Emergency	599,248.22	225,773.17	(188,691.15)	636,330.24	548,490.11
20	MBA Special Revenue	326,348.19	13,353.93	(265,958.71)	73,743.41	324,201.66
21	B Roads	2,338,317.99	222,063.97	(35,490.28)	2,524,891.68	3,293,414.54
22	PROP 1 TRANSPORTATION	6,437,212.00	173,035.44	(10,000.00)	6,600,247.44	4,182,406.28
23	Library	1,804,560.79	773,155.58	(688,521.67)	1,889,194.70	1,289,614.89
24	Floods	1,996,554.54	1,011,768.26	(330,620.49)	2,677,702.31	2,505,733.52
25	SPECIAL SERVICES	1,219,878.28	119,543.27	(302,710.45)	1,036,711.10	1,290,132.85
26	Tax Pass Thru	6,114,454.33	205,598.73	-	6,320,053.06	4,026,493.25
31	Jail Bonds	2,511,330.61	131,559.49	-	2,642,890.10	2,872,697.60
32	MBA Debt Service	45,833.34	22,916.67	-	68,750.01	68,750.01
33	Revenue Bonds Debt Service	1,029,428.61	317,360.23	(3,173,865.80)	(1,827,076.96)	471,451.94
45	Capital Projects	7,103,677.29	-	(44,671.43)	7,059,005.86	6,847,502.09
46	CAPITAL PROJECTS - Health	1,062,327.67	16,666.67	-	1,078,994.34	1,121,698.64
47	CAPITAL PROJECTS - Tourism	3,206,668.65	166,666.67	-	3,373,335.32	8,252,171.45
48	CAPITAL PROJECTS - Library	2,925,062.04	242,620.33	(441,728.13)	2,725,954.24	2,729,391.19
51	Enterprise Golf	252,288.86	85,929.32	(177,815.37)	160,402.81	194,152.74
52	Enterprise Commissary	2,474,172.52	321,388.67	(237,826.33)	2,557,734.86	2,060,329.82
61	Insurance	1,082,797.07	85,959.96	(19,992.03)	1,148,765.00	1,101,622.24
62	Telephone & Security	1,123,407.58	39,119.94	(18,010.92)	1,144,516.60	1,015,956.90
63	Building Maintenance	5,223,290.15	429,906.92	(365,747.83)	5,287,449.24	4,599,770.39
71	Trust Funds	1,000,889.20	1,284,177.57	(891,894.77)	1,393,172.00	766,429.60
73	ERB #170	71,831.41	19,455.89	(25,214.90)	66,072.40	250,290.98
74	Payroll Processing	892,178.46	5,098,962.58	(5,171,967.40)	819,173.64	788,182.24
		$ 72,718,134.72	$ 18,028,425.74	$ (18,682,947.68)	$ 72,063,612.78	$ 65,749,034.47

DAVIS COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE QUARTER ENDED MARCH 31, 2019

	Budgeted Amounts			Variance With	Percentage of	Prior Year Actual
	Original	Final	Actual	Final Budget	Budget	FYE 3/31/2018
REVENUES:						
Taxes:						
General property taxes - current	$ 33,483,675	$ 33,483,675	$ 362,584	$ (33,121,091)	1.08%	$ 1,187,484
General property taxes - delinquent	560,000	560,000	125,872	(434,128)	22.48%	129,062
Penalties and interest on delinquent taxes	655,000	655,000	97,478	(557,522)	14.88%	119,889
Fee-in-lieu	2,575,000	2,575,000	314,155	(2,260,845)	12.20%	466,250
Sales tax	17,000,000	17,000,000	1,190,436	(15,809,564)	7.00%	1,134,332
Total taxes	54,273,675	54,273,675	2,090,525	(52,183,150)	3.85%	3,037,017
Licenses and permits:						
Marriage licenses	77,400	77,400	9,660	(67,740)	12.48%	8,940
Animal licenses	220,000	220,000	52,439	(167,561)	23.84%	55,029
Total licenses and permits	297,400	297,400	62,099	(235,301)	20.88%	63,969
Fines and forfeitures						
Justice court	875,000	875,000	198,200	(676,800)	22.65%	234,612
Total fines and forfeitures	875,000	875,000	198,200	(676,800)	22.65%	234,612
Intergovernmental and grant revenue:						
Federal - emergency services	76,701	76,701	-	(76,701)	0.00%	-
Federal payment in lieu of taxes	99,000	99,000	1,142	(97,858)	1.15%	-
State grants:						
State forest service	7,000	7,000	-	(7,000)	0.00%	-
Victim services	124,216	124,216	-	(124,216)	0.00%	-
Children's justice centers	201,591	-	-	-	0.00%	-
Drug court grant	92,000	92,000	24,667	(67,333)	26.81%	35,521
DUI grant	203,000	203,000	16,004	(186,996)	7.88%	-
Other	399,397	361,466	114,769	(246,697)	31.75%	23,921
Total intergovernmental and grant revenue	1,202,905	963,383	156,582	(806,801)	16.25%	59,442
Charges for services:						
Clerk fees	192,800	192,800	68,337	(124,463)	35.44%	59,751
Recorder fees	1,500,000	1,500,000	313,633	(1,186,367)	20.91%	341,286
A.L.S. fees	138,000	138,000	13,954	(124,046)	10.11%	25,093
Sheriff fees	1,196,598	1,196,598	333,161	(863,437)	27.84%	207,178
Jail fees	6,583,151	6,583,151	1,040,588	(5,542,563)	15.81%	1,958,506
Drug court participation fees	11,000	11,000	2,625	(8,375)	23.86%	3,164
Surveyor filing fees	4,000	4,000	780	(3,220)	19.50%	661
Animal shelter fees	1,019,015	1,019,015	291,702	(727,313)	28.63%	50,264
Causeway user fees	240,000	240,000	-	(240,000)	0.00%	-
Miscellaneous fees	68,100	68,100	9,922	(58,178)	14.57%	3,085
Total charges for services	10,952,664	10,952,664	2,074,702	(8,877,962)	18.94%	2,648,988
Interest	110,000	110,000	3,731	(106,269)	3.39%	3,018
Other:						
Rent	145,958	145,958	7,735	(138,223)	5.30%	21,991
Sundry:						
Public defender	190,000	190,000	44,000	(146,000)	23.16%	48,753
Information systems	410,000	410,000	85,275	(324,725)	20.80%	92,870
Clerk/Auditor	381,066	381,066	176	(380,890)	0.05%	13,546
Attorney	15,000	15,000	3,805	(11,195)	25.37%	5,673
Human Resources	-	-	639	639	0.00%	1,218
Children's Justice Center	12,120	-	-	-	0.00%	40
Treasurer	150	150	160	10	106.67%	795
Surveyor	300	300	16	(284)	5.33%	59
Miscellaneous	163,573	163,573	59,462	(104,111)	36.35%	28,553
Total other revenues	1,318,167	1,306,047	201,268	(1,104,779)	15.41%	213,498
TOTAL REVENUES	69,029,811	68,778,169	4,787,107	(63,991,062)	6.96%	6,260,544

DAVIS COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (CONTINUED)
FOR THE QUARTER ENDED MARCH 31, 2019

	Budgeted Amounts			Variance With	Percentage of	Prior Year Actual
	Original	Final	Actual	Final Budget	Budget	FYE 3/31/2018
EXPENDITURES						
General government:						
Commissioners	952,155	952,219	207,654	744,565	21.81%	208,845
Drug court	278,647	278,647	50,321	228,326	18.06%	38,412
Justice court	785,128	775,371	204,212	571,159	26.34%	174,763
Legal defender	2,216,256	2,216,256	752,741	1,463,515	33.96%	744,957
Pre-trial services	322,401	320,555	57,628	262,927	17.98%	-
Human Resources	1,493,163	1,424,545	322,026	1,102,519	22.61%	264,912
Information systems	7,608,550	7,567,989	1,419,599	6,148,390	18.76%	1,216,441
Clerk/Auditor	3,669,354	3,684,363	791,482	2,892,881	21.48%	571,173
Treasurer	618,539	615,439	112,624	502,815	18.30%	109,533
Recorder	1,540,712	1,525,212	292,010	1,233,202	19.15%	310,996
Attorney	5,745,206	5,711,495	1,259,691	4,451,804	22.06%	1,171,175
Assessor	3,286,317	3,279,167	716,424	2,562,743	21.85%	667,118
Surveyor	778,686	776,836	159,396	617,440	20.52%	147,346
Victim services	405,192	405,192	87,400	317,792	21.57%	77,270
Children's Justice Center	-	-	-	-	0.00%	76,915
Community and Economic Development	1,415,021	1,415,011	250,976	1,164,035	17.74%	515,693
USU AG Extension	234,250	234,450	58,762	175,688	25.06%	58,250
Non-departmental	4,144,375	4,102,870	732,514	3,370,356	17.85%	405,899
Total general government	35,493,952	35,285,617	7,475,460	27,810,157	21.19%	6,759,698
Public safety:						
Sheriff	13,483,986	13,405,481	2,809,063	10,596,418	20.95%	3,087,368
Paramedic	1,537,500	1,537,500	-	1,537,500	0.00%	-
State forest fire protection	50,000	50,000	-	50,000	0.00%	-
Jail	19,657,145	19,641,575	4,337,590	15,303,985	22.08%	4,590,262
Search and rescue	20,000	20,000	358	19,642	1.79%	-
Animal care and control	2,253,126	2,244,526	437,707	1,806,819	19.50%	413,920
Total public safety	37,001,757	36,899,082	7,584,718	29,314,364	20.56%	8,091,550
Public health - poor and indigent	9,000	9,000	3,150	5,850	35.00%	1,350
Public works - vehicle maintenance	405,376	404,159	86,073	318,086	21.30%	84,908
Capital outlay	1,258,300	1,578,727	46,410	1,532,317	2.94%	174,330
Debt service - capital lease	-	-	-	-	0.00%	19,598
TOTAL EXPENDITURES	74,168,385	74,176,585	15,195,811	58,980,774	20.49%	15,131,434
EXCESS OF REVENUES OVER EXPENDITURES	(5,138,574)	(5,398,416)	(10,408,704)	(5,010,288)	192.81%	(8,870,890)
OTHER FINANCING SOURCES (USES):						
Sale of capital assets	525,500	525,500	8,353	(517,147)	1.59%	1,649
Transfers in	6,144,061	6,144,061	1,313,775	(4,830,286)	21.38%	370,025
Transfers out	(2,009,321)	(2,009,321)	(271,952)	1,737,369	13.53%	(2,800,000)
Total other financing sources (uses), net	4,660,240	4,660,240	1,050,176	(3,610,064)	22.53%	(2,428,326)
NET CHANGE IN FUND BALANCE	(478,334)	(738,176)	(9,358,528)	(8,620,352)	1267.79%	(11,299,216)
FUND BALANCE - Beginning of year	23,496,893	26,392,528	26,392,528	-	100.00%	18,731,887
FUND BALANCE - End of year	$ 23,018,559	$ 25,654,352	$ 17,034,000	$ (8,620,352)	66.40%	$ 7,432,671

(Concluded)

DAVIS COUNTY

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
GOLF COURSE FUND
FOR THE FIRST QUARTER ENDED MARCH 31, 2019 AND 2018

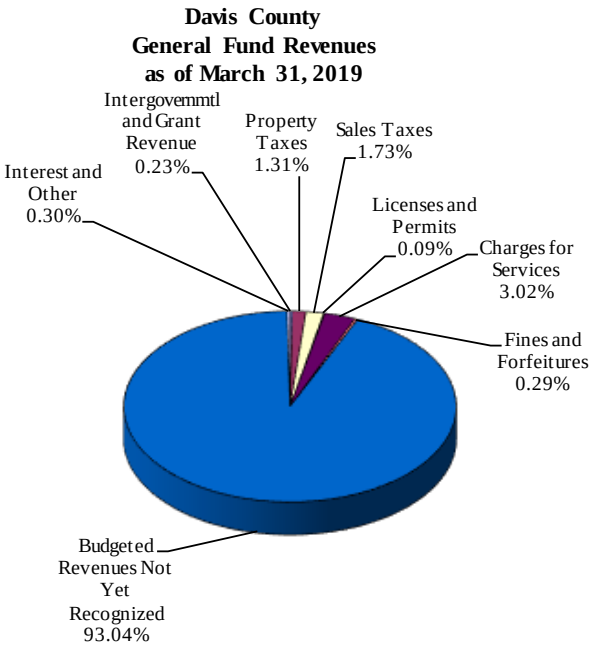
	Golf Courses Enterprise Fund	
	2019	**2018**
OPERATING REVENUES:		
Golf course fees	$ 113,742	$ 145,363
Other revenue	12,910	15,217
Total operating revenue	126,652	160,580
OPERATING EXPENSES:		
Salaries, wages, and employee benefits	340,523	335,771
Other operating expenses	294,663	332,623
Depreciation	31,350	37,614
Total operating expenses	666,536	706,008
OPERATING INCOME	(539,884)	(545,428)
NON-OPERATING REVENUES:		
Gain on disposal of capital assets	-	-
Total non-operating revenues	-	-
INCOME (LOSS) BEFORE TRANSFERS	(539,884)	(545,428)
Transfers out	(5,400)	(5,400)
CHANGE IN NET POSITION	(545,284)	(550,828)
NET POSITION:		
Beginning of year	4,755,492	4,911,592
End of year	$ 4,210,208	$ 4,360,764
Cash and cash equivalents	$ 160,403	$ 194,153

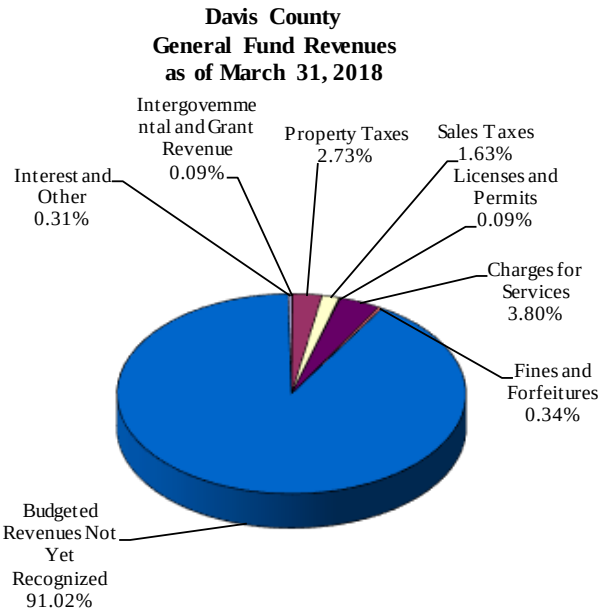
DAVIS COUNTY

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
COMMISSARY FUND
FOR THE FIRST QUARTER ENDED MARCH 31, 2019 AND 2018

	Commissary Enterprise Fund	
	2019	**2018**
OPERATING REVENUES:		
Commissary sales	$ (19,891)	$ 52,617
Total operating revenue	(19,891)	52,617
OPERATING EXPENSES:		
Salaries, wages, and employee benefits	11,807	11,872
Other operating expenses	77,771	83,582
Total operating expenses	89,578	95,454
OPERATING INCOME	(109,469)	(42,837)
NON-OPERATING REVENUES:		
Interest income	-	-
Total non-operating revenues	-	-
INCOME (LOSS) BEFORE TRANSFERS	(109,469)	(42,837)
Transfers	-	-
CHANGE IN NET POSITION	(109,469)	(42,837)
NET POSITION:		
Beginning of year	2,240,192	1,356,765
End of period	$ 2,130,723	$ 1,313,928
Cash and cash equivalents	$ 2,557,735	$ 2,060,330

Supplementary Graphs
YTD Revenues





Supplementary Graphs
YTD Expenditures

