Davis
COUNTY



Financial Reports
June 30, 2020

Per Utah State Code 17-36-36

DAVIS COUNTY

SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, AND BALANCES, BY FUND
FOR THE MONTH OF APRIL 2020

Fund	Fund Name	Balance at April 1, 2020	Additions	Deletions	Balance at April 30, 2020	Balance at April 30, 2019
10	General Fund	$ 21,458,629.40	$ 2,906,120.34	$ (8,113,733.48)	$ 16,251,016.26	$ 14,992,060.43
14	Paramedic	(493,523.77)	33,652.09	(283,147.92)	(743,019.60)	(60,425.18)
15	Health Department	4,525,052.51	1,175,289.46	(1,637,619.26)	4,062,722.71	2,278,669.51
17	Children's Justice Center	(93,360.06)	19,375.14	(56,979.95)	(130,964.87)	(60,890.92)
18	Tourism	3,615,321.22	468,033.90	(955,580.80)	3,127,774.32	4,048,160.37
19	911 Emergency	448,195.74	185,617.92	(264,359.67)	369,453.99	693,795.48
20	MBA Special Revenue	303,226.18	13,363.66	(464,292.71)	(147,702.87)	(109,385.99)
21	B Roads	2,571,231.11	27,083.34	(48,759.44)	2,549,555.01	2,715,808.91
22	PROP 1 TRANSPORTATION	9,256,828.41	169,604.18	(70,000.00)	9,356,432.59	6,778,230.61
23	Library	589,140.08	94,250.38	(870,508.98)	(187,118.52)	1,379,402.83
24	Floods	5,865,653.70	105,137.41	(1,626,011.81)	4,344,779.30	4,479,212.15
25	SPECIAL SERVICES	1,304,393.81	85,900.71	(121,035.51)	1,269,259.01	1,025,265.52
26	Tax Pass Thru	7,330,202.57	257,672.16	-	7,587,874.73	4,506,613.04
28	Transportation Sales Tax	7,962,417.18	840,743.85	-	8,803,161.03	-
29	CDBG/SSBG	(88,617.97)	75,000.00	(189.25)	(13,807.22)	-
31	Jail Bonds	2,921,566.94	21,009.12	-	2,942,576.06	2,697,671.69
32	MBA Debt Service	298,929.51	291,415.73	-	590,345.24	288,150.01
33	Revenue Bonds Debt Service	1,118,895.58	89,669.42	-	1,208,565.00	(3,587,646.42)
42	DC Construction	(14,645.55)	-	(12,272.13)	(26,917.68)	-
45	Capital Projects	7,783,077.94	444,833.33	(12,639.72)	8,215,271.55	7,010,247.07
46	CAPITAL PROJECTS - Health	1,294,029.25	16,666.67	-	1,310,695.92	1,095,661.01
47	CAPITAL PROJECTS - Tourism	6,701,440.92	590,609.58	-	7,292,050.50	3,540,001.99
48	CAPITAL PROJECTS - Library	1,483,484.94	64,333.33	(1,000.00)	1,546,818.27	2,546,574.16
51	Enterprise Golf	207,498.66	318,559.28	(334,680.85)	191,377.09	79,689.05
52	Enterprise Commissary	1,888,239.96	24,631.01	(246,359.98)	1,666,510.99	2,605,615.78
61	Insurance	469,278.99	137,158.57	(12,038.43)	594,399.13	1,215,195.27
62	Telephone & Security	1,157,853.35	38,390.10	(10,855.75)	1,185,387.70	1,170,136.31
63	Building Maintenance	5,901,501.46	640,941.49	(788,092.13)	5,754,350.82	5,442,108.55
71	Trust Funds	1,062,554.66	3,143,481.49	(151,981.47)	4,054,054.68	2,094,603.50
73	ERB #170	(254,867.54)	-	-	(254,867.54)	46,911.47
74	Payroll Processing	1,173,161.48	264,914.18	(124,660.27)	1,313,415.39	807,208.61
		$ 97,746,790.66	$ 12,543,457.84	$ (16,206,799.51)	$ 94,083,448.99	$ 69,718,644.81

DAVIS COUNTY

SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, AND BALANCES, BY FUND
FOR THE MONTH OF MAY 2020

Fund	Fund Name	Balance at May 1, 2020	Additions	Deletions	Balance at May 31, 2020	Balance at May 31, 2019
10	General Fund	$ 16,251,016.26	$ 5,896,052.05	$ (7,154,717.30)	$ 14,992,351.01	$ 11,203,204.53
14	Paramedic	(743,019.60)	41,675.57	(283,147.92)	(984,491.95)	(274,352.69)
15	Health Department	4,062,722.71	1,848,149.15	(1,534,672.43)	4,376,199.43	2,137,930.24
17	Children's Justice Center	(130,964.87)	27,768.84	(45,550.37)	(148,746.40)	(88,504.31)
18	Tourism	3,127,774.32	673,831.18	(783,312.19)	3,018,293.31	4,367,023.49
19	911 Emergency	369,453.99	299,957.21	(205,421.15)	463,990.05	620,550.14
20	MBA Special Revenue	(147,702.87)	466,244.91	(13,368.58)	305,173.46	369,457.94
21	B Roads	2,549,555.01	298,166.65	(18,331.80)	2,829,389.86	2,906,015.04
22	PROP 1 TRANSPORTATION	9,356,432.59	229,546.32	(12,732.00)	9,573,246.91	6,988,512.43
23	Library	(187,118.52)	306,890.58	(862,255.82)	(742,483.76)	469,208.65
24	Floods	4,344,779.30	183,680.78	(924,183.96)	3,604,276.12	4,339,646.65
25	SPECIAL SERVICES	1,269,259.01	123,930.05	(111,010.53)	1,282,178.53	991,776.62
26	Tax Pass Thru	7,587,874.73	232,203.46	-	7,820,078.19	4,784,373.71
28	Transportation Sales Tax	8,803,161.03	1,145,805.86	-	9,948,966.89	-
29	CDBG/SSBG	(13,807.22)	34,015.11	(85,941.75)	(65,733.86)	-
31	Jail Bonds	2,942,576.06	25,735.43	-	2,968,311.49	2,719,044.47
32	MBA Debt Service	590,345.24	99,643.17	(452,881.25)	237,107.16	(154,423.32)
33	Revenue Bonds Debt Service	1,208,565.00	89,669.42	-	1,298,234.42	(3,582,708.01)
42	DC Construction	(26,917.68)	52,000.00	(54,935.00)	(29,852.68)	-
45	Capital Projects	8,215,271.55	444,833.33	(26,849.83)	8,633,255.05	6,856,183.40
46	CAPITAL PROJECTS - Health	1,310,695.92	16,666.67	-	1,327,362.59	1,112,352.65
47	CAPITAL PROJECTS - Tourism	7,292,050.50	590,609.58	-	7,882,660.08	3,706,668.66
48	CAPITAL PROJECTS - Library	1,546,818.27	60,333.33	(5,232.30)	1,601,919.30	1,932,678.12
51	Enterprise Golf	191,377.09	488,351.27	(293,009.43)	386,718.93	74,061.21
52	Enterprise Commissary	1,666,510.99	55,492.32	(209,827.75)	1,512,175.56	2,678,161.13
61	Insurance	594,399.13	100,866.91	(7,418.48)	687,847.56	1,280,216.12
62	Telephone & Security	1,185,387.70	40,298.51	(21,393.45)	1,204,292.76	1,181,391.11
63	Building Maintenance	5,754,350.82	746,315.41	(811,426.69)	5,689,239.54	5,357,636.23
71	Trust Funds	4,054,054.68	640,820.90	(125,896.27)	4,568,979.31	2,107,261.17
73	ERB #170	(254,867.54)	-	(19,677.17)	(274,544.71)	60,882.28
74	Payroll Processing	1,313,415.39	263,877.38	(198,984.53)	1,378,308.24	3,589,546.53
		$ 94,083,448.99	$ 15,523,431.35	$ (14,262,177.95)	$ 95,344,702.39	$ 67,733,794.19

DAVIS COUNTY

SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, AND BALANCES, BY FUND
FOR THE MONTH OF JUNE 2020

Fund	Fund Name	Balance at June 1, 2020	Additions	Deletions	Balance at June 30, 2020	Balance at June 30, 2019
10	General Fund	$ 14,992,351.01	$ 11,243,934.90	$ (7,029,044.68)	$ 19,207,241.23	$ 11,110,091.57
14	Paramedic	(984,491.95)	83,149.93	(283,147.92)	(1,184,489.94)	(282,818.34)
15	Health Department	4,376,199.43	3,921,668.25	(1,148,009.21)	7,149,858.47	1,758,554.15
17	Children's Justice Center	(148,746.40)	67,433.09	(32,388.00)	(113,701.31)	(111,056.43)
18	Tourism	3,018,293.31	419,962.24	(699,770.93)	2,738,484.62	4,525,579.23
19	911 Emergency	463,990.05	153,112.67	(243,903.92)	373,198.80	597,826.61
20	MBA Special Revenue	305,173.46	13,363.66	(13,368.58)	305,168.54	369,457.94
21	B Roads	2,829,389.86	27,083.34	(9,930.85)	2,846,542.35	2,843,577.90
22	PROP 1 TRANSPORTATION	9,573,246.91	206,741.70	(226,255.00)	9,553,733.61	7,164,902.72
23	Library	(742,483.76)	552,616.40	(626,721.51)	(816,588.87)	334,690.73
24	Floods	3,604,276.12	159,743.87	(391,140.04)	3,372,879.95	4,619,387.77
25	SPECIAL SERVICES	1,282,178.53	75,980.31	(213,107.46)	1,145,051.38	1,266,448.78
26	Tax Pass Thru	7,820,078.19	257,743.10	-	8,077,821.29	5,057,805.42
28	Transportation Sales Tax	9,948,966.89	1,030,655.30	-	10,979,622.19	-
29	CDBG/SSBG	(65,733.86)	310,941.74	(41,310.95)	203,896.93	-
31	Jail Bonds	2,968,311.49	50,864.54	-	3,019,176.03	2,837,487.60
32	MBA Debt Service	237,107.16	99,643.17	-	336,750.33	(131,506.65)
33	Revenue Bonds Debt Service	1,298,234.42	89,669.42	(16,516.00)	1,371,387.84	(3,582,708.01)
42	DC Construction	(29,852.68)	141,024.13	(88,196.14)	22,975.31	-
45	Capital Projects	8,633,255.05	444,833.33	(44,901.67)	9,033,186.71	6,727,625.21
46	CAPITAL PROJECTS - Health	1,327,362.59	16,666.67	-	1,344,029.26	1,128,994.35
47	CAPITAL PROJECTS - Tourism	7,882,660.08	590,609.58	-	8,473,269.66	3,873,335.33
48	CAPITAL PROJECTS - Library	1,601,919.30	66,744.73	-	1,668,664.03	1,444,806.24
51	Enterprise Golf	386,718.93	447,974.25	(259,774.23)	574,918.95	212,080.41
52	Enterprise Commissary	1,512,175.56	32,179.32	(199,860.36)	1,344,494.52	2,697,217.60
61	Insurance	687,847.56	94,423.33	(14,776.28)	767,494.61	1,335,337.61
62	Telephone & Security	1,204,292.76	40,236.34	(7,398.38)	1,237,130.72	1,207,574.24
63	Building Maintenance	5,689,239.54	537,568.18	(992,706.79)	5,234,100.93	5,423,049.14
71	Trust Funds	4,568,979.31	534,446.58	(2,733,120.71)	2,370,305.18	3,682,490.74
73	ERB #170	(274,544.71)	-	-	(274,544.71)	75,646.95
74	Payroll Processing	1,378,308.24	177,601.59	(82,031.27)	1,473,878.56	4,110,055.85
		$ 95,344,702.39	$ 21,888,615.66	$ (15,397,380.88)	$101,835,937.17	$ 70,295,934.66

DAVIS COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED JUNE 30, 2020

	Budgeted Amounts			Variance With	Percentage of	Prior Year Actual
	Original	Final	Actual	Final Budget	Budget	FYE 6/30/2019
REVENUES:						
Taxes:						
General property taxes - current	$ 33,294,985	$ 33,106,041	$ 2,752,030	$ (30,354,011)	8.31%	$ 2,889,326
General property taxes - delinquent	565,000	565,000	390,057	(174,943)	69.04%	320,631
Penalties and interest on delinquent taxes	669,200	669,200	401,146	(268,054)	59.94%	290,207
Fee-in-lieu	2,850,000	2,850,000	991,628	(1,858,372)	34.79%	1,019,182
Sales tax	17,216,349	17,216,349	5,487,751	(11,728,598)	31.88%	5,057,121
Total taxes	54,595,534	54,406,590	10,022,612	(44,383,978)	18.42%	9,576,467
Licenses and permits:						
Marriage licenses	78,000	78,000	42,110	(35,890)	53.99%	26,940
Animal licenses	220,000	220,000	98,615	(121,385)	44.83%	115,258
Total licenses and permits	298,000	298,000	140,725	(157,275)	47.22%	142,198
Fines and forfeitures						
Justice court	815,000	815,000	309,946	(505,054)	38.03%	405,721
Total fines and forfeitures	815,000	815,000	309,946	(505,054)	38.03%	405,721
Intergovernmental and grant revenue:						
Federal - emergency services	68,600	68,600	-	(68,600)	0.00%	33,003
Federal payment in lieu of taxes	128,000	128,000	84,445	(43,555)	65.97%	105,477
COVID19 assistance	-	7,420,000	7,472,621	52,621	100.71%	-
State grants:						
State forest service	7,000	7,000	-	(7,000)	0.00%	-
Victim services	123,985	123,985	27,466	(96,519)	22.15%	56,638
Children's justice centers	201,591	201,591	55,197	(146,394)	27.38%	52,056
Drug court grant	108,000	108,000	43,556	(64,444)	40.33%	63,914
DUI grant	195,000	195,000	-	(195,000)	0.00%	16,004
Other	183,610	191,110	185,359	(5,751)	96.99%	153,202
Total intergovernmental and grant revenue	1,015,786	8,443,286	7,868,644	(574,642)	93.19%	480,294
Charges for services:						
Clerk fees	192,803	192,803	59,522	(133,281)	30.87%	124,444
Recorder fees	2,500,000	2,500,000	2,094,497	(405,503)	83.78%	897,009
A.L.S. fees	161,000	161,000	67,033	(93,967)	41.64%	59,174
Sheriff fees	1,581,737	1,581,737	696,733	(885,004)	44.05%	667,113
Jail fees	6,691,650	6,691,650	1,482,733	(5,208,917)	22.16%	2,174,731
Drug court participation fees	13,600	13,600	4,209	(9,391)	30.95%	5,468
Surveyor filing fees	4,000	4,000	2,207	(1,793)	55.18%	2,120
Animal shelter fees	1,343,970	1,343,970	695,419	(648,551)	51.74%	644,913
Causeway user fees	240,000	240,000	56,400	(183,600)	23.50%	34,899
Miscellaneous fees	66,304	66,304	594	(65,710)	0.90%	13,327
Total charges for services	12,795,064	12,795,064	5,159,347	(7,635,717)	40.32%	4,623,198
Interest	261,082	261,082	5,636	(255,446)	2.16%	6,543
Other:						
Rent	145,956	145,956	18,032	(127,924)	12.35%	36,031
Sundry:						
Public defender	200,000	200,000	163,656	(36,344)	81.83%	116,617
Information systems	382,000	382,000	223,001	(158,999)	58.38%	180,424
Clerk/Auditor	391,781	391,781	319,221	(72,560)	81.48%	231
Attorney	7,000	7,000	1,693	(5,307)	24.19%	11,714
Human Resources	-	-	-	-	0.00%	25,801
Children's Justice Center	36,400	36,400	15	(36,385)	0.04%	-
Treasurer	1,000	1,000	706	(294)	70.60%	242
Surveyor	300	300	99	(201)	33.00%	50
Miscellaneous	357,743	350,243	101,371	(248,872)	28.94%	146,713
Total other revenues	1,522,180	1,514,680	827,794	(686,886)	54.65%	517,823
TOTAL REVENUES	71,302,646	78,533,702	24,334,704	(54,198,998)	30.99%	15,752,244

DAVIS COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (CONTINUED)
FOR THE SIX MONTHS ENDED JUNE 30, 2020

	Budgeted Amounts			Variance With	Percentage of	Prior Year Actual
	Original	Final	Actual	Final Budget	Budget	FYE 6/30/2019
EXPENDITURES						
General government:						
Commissioners	978,727	978,727	450,237	528,490	46.00%	447,010
Drug court	295,422	295,422	124,195	171,227	42.04%	112,078
Justice court	874,013	874,013	391,733	482,280	44.82%	405,272
Legal defender	2,366,009	2,366,009	1,165,816	1,200,193	49.27%	1,162,288
Pre-trial services	550,461	550,461	201,915	348,546	36.68%	115,955
Human Resources	1,395,085	1,395,085	752,087	642,998	53.91%	730,488
Information systems	7,425,316	7,433,693	3,423,293	4,010,400	46.05%	3,111,927
Clerk/Auditor	4,242,644	4,292,644	2,032,608	2,260,036	47.35%	1,738,628
Treasurer	629,766	629,766	255,256	374,510	40.53%	259,689
Recorder	1,424,914	1,424,614	680,815	743,799	47.79%	651,078
Attorney	6,085,381	6,090,330	2,984,012	3,106,318	49.00%	2,808,991
Assessor	3,323,156	3,323,156	1,697,613	1,625,543	51.08%	1,579,882
Surveyor	717,148	717,148	358,882	358,266	50.04%	341,885
Victim services	417,909	417,909	212,265	205,644	50.79%	195,109
Children's Justice Center	410,124	410,124	188,488	221,636	45.96%	166,015
Community and Economic Development	1,213,741	6,738,741	496,577	6,242,164	7.37%	457,098
USU AG Extension	243,116	243,116	99,655	143,461	40.99%	117,325
Non-departmental	3,630,144	4,091,818	1,479,184	2,612,634	36.15%	1,409,230
Total general government	36,223,076	42,272,776	16,994,631	25,278,145	40.20%	15,809,948
Public safety:						
Sheriff	14,237,105	15,607,105	7,203,685	8,403,420	46.16%	6,206,531
Paramedic	1,698,888	1,698,888	-	1,698,888	0.00%	-
State forest fire protection	50,000	50,000	-	50,000	0.00%	-
Jail	20,406,377	20,406,377	10,412,867	9,993,510	51.03%	9,443,323
Search and rescue	40,000	40,000	12,224	27,776	30.56%	4,206
Animal care and control	2,428,960	2,428,960	1,030,202	1,398,758	42.41%	1,003,207
Total public safety	38,861,330	40,231,330	18,658,978	21,572,352	46.38%	16,657,267
Public health - poor and indigent	9,000	9,000	3,600	5,400	40.00%	4,500
Public works - vehicle maintenance	417,128	417,128	196,238	220,890	47.05%	187,073
Capital outlay	1,463,844	1,498,631	693,474	805,157	46.27%	285,127
Debt service - capital lease	70,000	70,000	-	70,000	0.00%	-
TOTAL EXPENDITURES	77,044,378	84,498,865	36,546,921	47,951,944	43.25%	32,943,915
EXCESS OF REVENUES OVER EXPENDITURES	(5,741,732)	(5,965,163)	(12,212,217)	(6,247,054)	204.73%	(17,191,671)
OTHER FINANCING SOURCES (USES):						
Sale of capital assets	40,000	40,000	29,426	(10,574)	73.57%	40,082
Transfers in	6,077,481	6,077,481	3,038,741	(3,038,740)	50.00%	2,627,550
Transfers out	(2,590,718)	(2,590,718)	(3,023,390)	(432,672)	116.70%	(543,905)
Total other financing sources (uses), net	3,526,763	3,526,763	44,777	(3,481,986)	1.27%	2,123,727
NET CHANGE IN FUND BALANCE	(2,214,969)	(2,438,400)	(12,167,440)	(9,729,040)	498.99%	(15,067,944)
FUND BALANCE - Beginning of year	32,449,619	32,449,619	32,449,619	-	100.00%	26,460,347
FUND BALANCE - End of year	$ 30,234,650	$ 30,011,219	$ 20,282,179	$ (9,729,040)	67.58%	$ 11,392,403

(Concluded)

DAVIS COUNTY

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
GOLF COURSE FUND
FOR THE SIX MONTHS ENDED JUNE 30, 2020 AND 2019

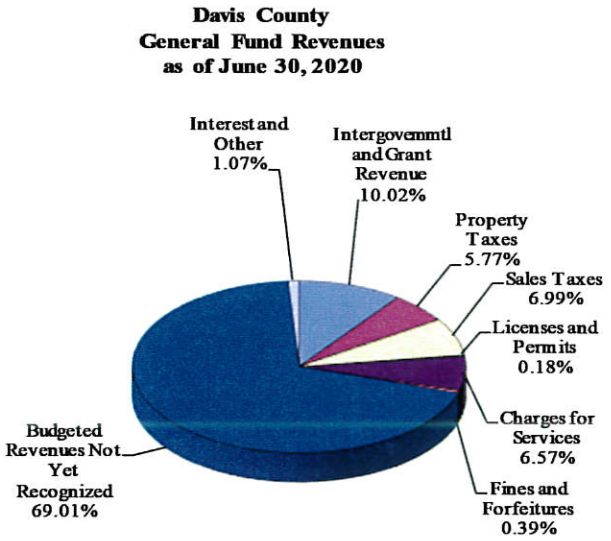
	Golf Courses Enterprise Fund	
	2020	2019
OPERATING REVENUES:		
Golf course fees	$ 1,169,417	$ 787,922
Other revenue	118,827	98,661
Total operating revenue	1,288,244	886,583
OPERATING EXPENSES:		
Salaries, wages, and employee benefits	821,336	799,925
Other operating expenses	593,776	546,151
Depreciation	58,685	62,699
Total operating expenses	1,473,797	1,408,775
OPERATING INCOME	(185,553)	(522,192)
NON-OPERATING REVENUES:		
Gain on disposal of capital assets	-	-
Total non-operating revenues	-	-
INCOME (LOSS) BEFORE TRANSFERS	(185,553)	(522,192)
Transfers out	(10,800)	(10,800)
CHANGE IN NET POSITION	(196,353)	(532,992)
NET POSITION:		
Beginning of year	4,690,217	4,690,217
End of year	$ 4,493,864	$ 4,157,225
Cash and cash equivalents	$ 213,180	$ 213,180

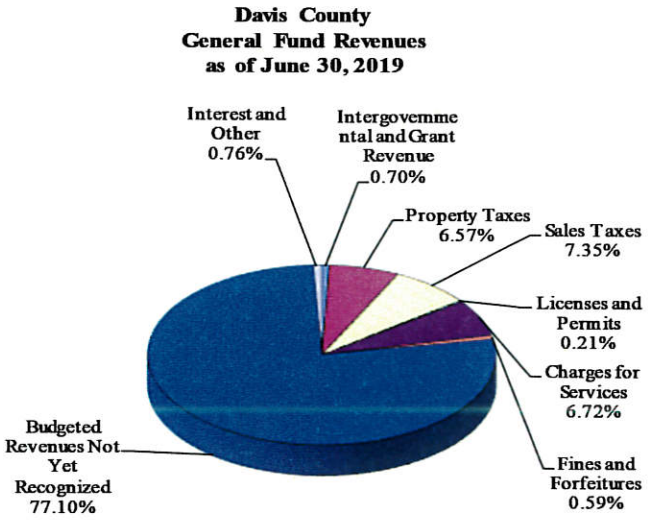
DAVIS COUNTY

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
COMMISSARY FUND
FOR THE SIX MONTHS ENDED JUNE 30, 2020 AND 2019

	Commissary Enterprise Fund	
	2020	2019
OPERATING REVENUES:		
Commissary sales	$ 235,097	$ 430,396
Total operating revenue	235,097	430,396
OPERATING EXPENSES:		
Salaries, wages, and employee benefits	165,373	14,060
Other operating expenses	83,555	141,486
Total operating expenses	248,928	155,546
OPERATING INCOME	(13,831)	274,850
NON-OPERATING REVENUES:		
Interest income	-	-
Total non-operating revenues	-	-
INCOME (LOSS) BEFORE TRANSFERS	(13,831)	274,850
Transfers	(1,000,000)	-
CHANGE IN NET POSITION	(1,013,831)	274,850
NET POSITION:		
Beginning of year	2,446,959	2,232,156
End of year	$ 1,433,128	$ 2,507,006
Cash and cash equivalents	$ 1,678,509	$ 2,714,318

Supplementary Graphs
YTD Revenues





Supplementary Graphs
YTD Expenditures

