

## Auditor

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Curtis Koch, MBA, CGFM, CERA Auditor Angie Nelson, MBA, CIA Chief Deputy Auditor

May 23, 2024

To Whom It May Concern:

Per the memorandum of understanding with the State of Utah regarding Opioid Settlement Funds, the information in this letter is intended to report the use and projected use of Opioid Settlement Funds by Davis County.

## **July 2023 – June 2024 Uses**

From July 2023 through December 2023, there was no expenditure of Opioid Settlement Funds. In the 2024 Final Budget, as approved by the Davis County Commission, the following expenditures were included for use from January through December of 2024:

- January 1, 2024: \$347,271 for recoupment costs associated with the construction and ongoing operations of the Davis County Jail Medical Wing that was completed in 2022. The need for this facility was in part a result of the opioid epidemic and a desire by the County to provide a higher level of care to inmates with OUD. This use is permitted under Schedule A, Section F (2) Treatment for Incarcerated Population.
- January 1, 2024: \$100,000 for match of State funds for the Jail Medication Prevention Program. This use is permitted under Schedule A, Section F (1) Treatment for Incarcerated Population.

Expenditures were in the form of transfers from Fund 11 Opioid Settlement to Fund 10 General Government. Half of the expenditures apply to this period.

## Future Uses (July 2024-June 2025)

As of this report, half of the transfers referred to above are intended for use during the 2025 fiscal year. No other future formal recommendations have been approved by the Davis County Commission for the expenditure of Opioid Settlement Funds. Currently, it is unknown if similar transfers will be made in the 2025 budget calendar year.

Please contact me if you have any questions or concerns regarding this report.

Respectfully,

Curtis Koch

**Davis County Auditor**