



# Auditor

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June 28, 2024

To Whom It May Concern:

Per the MOU with the State of Utah regarding Opioid Settlement Funds, the information in this letter is intended to serve as the report necessary to be in compliance with the settlement.

**Revenue:**

The County has received the following funds from settlement payments beginning July 1, 2023, through June 30, 2024:

ACCOUNT	DESCRIPTION	YEAR	EFF DATE	AMOUNT
11-10-16-162-000-495105-	OPIOID SETTLEMENT PAYMENT	2023	08/02/2023	344,456.64
11-10-16-162-000-495105-	OPIOID SETTLEMENT PAYMENT	2023	11/09/2023	90,273.23
11-10-16-162-000-495105-	OPIOID SETTLEMENT PAYMENT	2024	03/15/2024	189,763.58
11-10-16-162-000-495105-	OPIOID SETTLEMENT PAYMENT	2024	04/15/2024	1,037,523.57
11-10-16-162-000-495105-	OPIOID SETTLEMENT PAYMENT	2024	04/15/2024	158,474.93
11-10-16-162-000-495105-	OPIOID SETTLEMENT PAYMENT	2024	04/15/2024	135,075.82
11-10-16-162-000-495105-	OPIOID SETTLEMENT PAYMENT	2024	04/15/2024	123,014.96
11-10-16-162-000-495105-	OPIOID SETTLEMENT PAYMENT	2024	04/15/2024	111,008.62
11-10-16-162-000-495105-	OPIOID SETTLEMENT PAYMENT	2024	04/15/2024	104,604.04
11-10-16-162-000-495105-	OPIOID SETTLEMENT PAYMENT	2024	06/17/2024	349,597.76
<b>Total Received</b>				<b>2,643,793.15</b>

It should be noted that on the June 29, 2023, report, the Total Received for that period was \$1,305,643.02. On the same day the report was issued, an additional payment in the amount of \$76,732.25 was recorded in the afternoon after the report had been sent. This timing problem, while rare, is symptomatic of having a period closing and the reporting deadline on the same day. Adding the totals of this report, the last report, and the additional \$76,732.25 will provide the total received since the settlement was put in place (\$4,026,168.42).

**Expenditure**

For over a decade, Davis County has bore the financial burden that has resulted from the opioid epidemic. This has included funding opioid mitigation efforts long before any settlement monies became available. Historic costs have included the operation of a drug court, increased caseloads for indigent legal defense/prosecution, and the recent implementation of a pre-trial services program. In the 2024 budget, the Davis County Commission approved the use of opioid funds to reimburse current-year expenses incurred by the County related to the justice system as outlined above. In addition, the Commission approved matching dollars for a State grant to begin a revised jail medication prevention program. In the 2023 General Legislative Session (SB 155) and the 2024 General Legislative Session (SB 261), legislation was passed and signed into law that significantly restricts Davis County’s ability to recoup the cost associated with the opioid epidemic. Restrictions include not allowing the County to recoup any of the expenses it has historically borne, nor does it allow for any relief for the current and ongoing cost of opioid mitigation efforts, efforts that the County had put in place over a decade ago. (See UCA 25B-5-211 (2)) This section of code makes using these funds as currently budgeted ineligible for reimbursement. The jail medication prevention program has also been put on hold. This is due to the fact that the County has historically had a jail medication program that does not meet the reporting requirements of the new legislation. If a new jail medication prevention program was developed and implemented (as budgeted) to meet the reporting requirements, it may still be considered too similar to what was done in the past and, therefore, be considered supplanting of the budget.

As a result of this legislation, Davis County has not expended any funds from the opioid settlement.

**Future Uses**

Because of the challenges noted above, it would be premature to estimate any future expenditures.

Respectfully,



Curtis Koch  
Davis County Auditor