

# REQUIRED SUPPLEMENTARY INFORMATION



ST. JOHNS COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	General Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 123,352,763	\$ 123,358,124	\$ 119,000,850	\$ (4,357,274)
Licenses and permits	306,949	306,949	665,593	358,644
Intergovernmental	40,660,112	62,380,038	47,676,958	(14,703,080)
Charges for services	16,358,755	17,739,180	21,170,008	3,430,828
Fines and forfeitures	2,936,987	2,936,987	3,360,326	423,339
Contributions	-	62,740	55,176	(7,564)
Investment income	690,614	691,027	1,328,345	637,318
Miscellaneous revenue	57,698	1,321,138	1,373,381	52,243
FS 129 statutory reduction	(7,690,693)	(7,690,693)	-	7,690,693
<b>TOTAL REVENUES</b>	<b>176,673,185</b>	<b>201,105,490</b>	<b>194,630,637</b>	<b>(6,474,853)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	35,131,457	36,228,183	32,313,104	3,915,079
Public safety	99,938,735	118,244,759	104,511,730	13,733,029
Physical environment	882,938	882,938	865,073	17,865
Transportation	187,470	187,470	57,984	129,486
Economic environment	3,480,786	10,137,074	2,530,815	7,606,259
Human services	6,823,219	7,392,070	7,000,214	391,856
Culture and recreation	14,415,544	14,799,219	14,293,443	505,776
Court Related	7,561,687	7,547,066	7,040,051	507,015
Debt service:				
Principal retirement	1,500,171	1,500,306	2,082,614	(582,308)
Interest and fiscal charges	49,621	65,446	68,170	(2,724)
<b>TOTAL EXPENDITURES</b>	<b>169,971,628</b>	<b>196,984,531</b>	<b>170,763,198</b>	<b>26,221,333</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>6,701,557</b>	<b>4,120,959</b>	<b>23,867,439</b>	<b>19,746,480</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	3,598,884	5,834,436	5,503,959	(330,477)
Transfers out	(5,009,414)	(5,959,258)	(5,944,810)	14,448
Capital lease	-	1,768,594	1,768,594	-
Sale of capital assets	-	709,496	1,859,429	1,149,933
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,410,530)</b>	<b>2,353,268</b>	<b>3,187,172</b>	<b>833,904</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>5,291,027</b>	<b>6,474,227</b>	<b>27,054,611</b>	<b>20,580,384</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>40,596,203</b>	<b>40,596,203</b>	<b>38,511,889</b>	<b>(2,084,314)</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 45,887,230</b>	<b>\$ 47,070,430</b>	<b>\$ 65,566,500</b>	<b>\$ 18,496,070</b>

ST. JOHNS COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - MAJOR SPECIAL REVENUE FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Transportation Trust			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 23,261,036	\$ 23,261,036	\$ 23,345,661	\$ 84,625
Licenses and permits	750,000	750,000	1,220,986	470,986
Intergovernmental	14,367,123	20,300,986	4,131,009	(16,169,977)
Charges for services	3,035,498	3,035,498	5,130,559	2,095,061
Contributions	1,922,460	1,952,460	1,168,360	(784,100)
Investment income	276,050	276,050	173,231	(102,819)
Miscellaneous revenue	-	-	134,590	134,590
FS 129 statutory reduction	(1,651,901)	(1,651,901)	-	1,651,901
TOTAL REVENUES	<u>41,960,266</u>	<u>47,924,129</u>	<u>35,304,396</u>	<u>(12,619,733)</u>
EXPENDITURES:				
Current:				
Transportation	<u>56,954,231</u>	<u>62,373,134</u>	<u>33,981,017</u>	<u>28,392,117</u>
TOTAL EXPENDITURES	<u>56,954,231</u>	<u>62,373,134</u>	<u>33,981,017</u>	<u>28,392,117</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(14,993,965)</u>	<u>(14,449,005)</u>	<u>1,323,379</u>	<u>15,772,384</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	180,000	180,000	-
Transfers out	<u>(96,471)</u>	<u>(96,471)</u>	<u>(96,471)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(96,471)</u>	<u>83,529</u>	<u>83,529</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(15,090,436)	(14,365,476)	1,406,908	15,772,384
FUND BALANCES, BEGINNING OF YEAR	<u>29,590,587</u>	<u>29,590,587</u>	<u>27,734,970</u>	<u>(1,855,617)</u>
FUND BALANCES, END OF YEAR	<u>\$ 14,500,151</u>	<u>\$ 15,225,111</u>	<u>\$ 29,141,878</u>	<u>\$ 13,916,767</u>

ST. JOHNS COUNTY, FLORIDA  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - MAJOR SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Fire District			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 32,943,308	\$ 32,943,308	\$ 31,787,922	\$ (1,155,386)
Licenses and permits	270,215	270,215	528,668	258,453
Intergovernmental	826,201	1,376,043	801,588	(574,455)
Charges for services	39,994	39,994	125,746	85,752
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	83,000	83,000	267,593	184,593
Miscellaneous revenue	-	73,275	76,123	2,848
FS 129 statutory reduction	(1,666,826)	(1,666,826)	-	1,666,826
TOTAL REVENUES	<u>32,495,892</u>	<u>33,119,009</u>	<u>33,587,640</u>	<u>468,631</u>
EXPENDITURES:				
Current:				
Public Safety	<u>32,922,679</u>	<u>33,017,357</u>	<u>31,333,415</u>	<u>1,683,942</u>
TOTAL EXPENDITURES	<u>32,922,679</u>	<u>33,017,357</u>	<u>31,333,415</u>	<u>1,683,942</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(426,787)</u>	<u>101,652</u>	<u>2,254,225</u>	<u>2,152,573</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	<u>(692,538)</u>	<u>(692,538)</u>	<u>(692,538)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(1,119,325)	(590,886)	1,561,687	2,152,573
FUND BALANCES, BEGINNING OF YEAR	11,599,904	11,599,904	11,527,056	(72,848)
FUND BALANCES, END OF YEAR	<u>\$ 10,480,579</u>	<u>\$ 11,009,018</u>	<u>\$ 13,088,743</u>	<u>\$ 2,079,725</u>

ST. JOHNS COUNTY, FLORIDA  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - MAJOR SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

St Johns County Community Redevelopment Agency				
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 812,806	\$ 812,806	\$ 812,149	\$ (657)
Investment income	437	437	3,555	3,118
FS 129 statutory reduction	(22)	(22)	-	22
TOTAL REVENUES	<u>813,221</u>	<u>813,221</u>	<u>815,704</u>	<u>2,483</u>
EXPENDITURES:				
Current:				
Economic Environment	<u>61,534</u>	<u>61,534</u>	<u>44,352</u>	<u>17,182</u>
TOTAL EXPENDITURES	<u>61,534</u>	<u>61,534</u>	<u>44,352</u>	<u>17,182</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	751,687	751,687	771,352	19,665
OTHER FINANCING SOURCES (USES):				
Transfers out	<u>(770,756)</u>	<u>(770,756)</u>	<u>(770,756)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(19,069)	(19,069)	596	19,665
FUND BALANCES, BEGINNING OF YEAR	19,069	19,069	25,284	6,215
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,880</u>	<u>\$ 25,880</u>

## BUDGETS AND BUDGETARY ACCOUNTING

The County uses the following procedures in establishing the budgetary data.

1. The County adopts its budget in accordance with Chapters 129 and 200, Florida Statutes, and County Policy.
  - a. The County and County Administrator follow an internal hearing process to set the proposed tentative budget and millage.
  - b. Public hearings are then held to adopt a tentative budget and millage in accordance with Chapters 129 and 200, Florida Statutes.
2. The County presents a budgetary comparison schedule as a part of the Required Supplementary Section for the General Fund and each major special revenue fund.
3. All other governmental funds with legally adopted annual budgets are included in the Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual in the Supplementary Information Section of this report.
4. The County, with the exception of certain Special Revenue Funds, adopts budgets for all Governmental Funds. Appropriations for these limited Special Revenue Funds are approved, as necessary, during the fiscal year.
5. Level of Control - Expenditures may not exceed appropriations and are controlled in the following manner:
  - a. The budget is controlled according to Chapter 129, Florida Statutes, at the total fund level.
  - b. The County has adopted more stringent policies that control expenditures on the department level within funds.
  - c. The County has adopted a budget amendment policy that allows the County Administrator to make budget transfers within departments within a fund; therefore the legal level of control is at the department level. However, for the majority of the County's funds there is only one department within the fund. As a result, when the County reports by fund it is reporting at the legal level of control for those funds. For the funds that have more than one department, supporting schedules are presented in the supplementary information section for a comparison of budget to actual expenditures at the department level.

Those funds are as follows:

Major Funds:

General Fund  
Transportation Trust

Non-major Governmental Funds:

Beach  
Tourist Development Tax

**BUDGETS AND BUDGETARY ACCOUNTING (concluded)**

- d. The Board of County Commissioners must authorize budget transfers between departments in a fund.
6. All budgets are adopted in accordance with generally accepted accounting principles.
  7. Appropriations lapse at the close of each fiscal year.
  8. Formal budgetary integration is used as a management control device for all governmental funds of the Board.
  9. Supplemental Appropriations - In certain instances, the County may advertise and hold public hearings in order to supplement the appropriations in a fund due to unexpected high levels of receipts, unanticipated grants or under estimation of carry forward balances. In fiscal year 2018 supplemental appropriations, greater than \$100,000, were approved by resolution in accordance with county policy as follows:

	Additional Supplemental Appropriations	Unanticipated Grant Receipts	Other Unanticipated Receipts
<b>Major Governmental Funds:</b>			
General Fund	\$ 2,696,622	\$ 21,333,975	\$ 914,839
Transportation Trust	\$ 748,408	\$ 5,780,279	\$ -
Fire District	\$ -	\$ 462,313	\$ -
<b>Major Proprietary Funds:</b>			
St. Johns County Utilities	\$ 13,207,284	\$ -	\$ 36,015,382
Solid Waste	\$ 2,616,862	\$ -	\$ -
<b>Nonmajor Governmental Funds:</b>			
Tree Bank	\$ 1,990,000	\$ -	\$ 2,000,000
Impact Fees Roads	\$ 653,361	\$ 1,210,085	\$ 176,397
Impact Fees Parks	\$ 700,923	\$ -	\$ 368,511
St. Johns County Transit System	\$ -	\$ 411,095	\$ -
Community Based Care	\$ -	\$ 257,185	\$ -
County Cultural Center	\$ 638,113	\$ -	\$ 2,537,998
Beach	\$ 200,000	\$ -	\$ -
County Golf Course	\$ 165,000	\$ -	\$ -

**ST. JOHNS COUNTY, FLORIDA**

SCHEDULES OF PROPORTIONATE SHARE OF NET PENSION LIABILITY  
LAST 10 FISCAL YEARS <sup>(1)</sup>

<b>Florida Retirement System</b>				
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Employer's proportion of the net pension liability (asset)	0.4456%	0.4939%	0.5153%	0.5056%
Employer's proportionate share of the net pension liability (asset)	\$ 57,557,730	\$ 124,721,262	\$ 152,072,757	\$ 152,284,396
Employer's covered payroll <sup>(2)</sup>	\$ 99,794,551	\$ 105,920,653	\$ 113,229,849	\$ 117,101,277
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	57.6762%	117.7497%	134.3045%	130.0450%
Plan fiduciary net position as a percentage of the total pension liability	92.00%	84.88%	83.89%	84.26%

<b>Health Insurance Subsidy Program</b>				
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Employer's proportion of the net pension liability (asset)	0.3289%	0.3428%	0.3563%	0.3594%
Employer's proportionate share of the net pension liability (asset)	\$ 33,541,027	\$ 39,950,792	\$ 37,962,303	\$ 38,035,752
Employer's covered payroll <sup>(2)</sup>	\$ 99,794,551	\$ 105,920,653	\$ 113,229,849	\$ 117,101,277
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	33.6101%	37.7177%	33.5268%	32.4811%
Plan fiduciary net position as a percentage of the total pension liability	0.50%	0.97%	1.64%	2.15%

Notes to schedules:

(1) The amounts presented for each fiscal year were determined as of the measurement date, which was June 30th of the current fiscal year.

(2) Covered payroll includes defined benefit plan actives, investment plan members, and members in DROP.

GASB Statement No. 68 was implemented in 2015. Until a full 10-year trend is compiled, information for those years for which it is available will be presented.



ST. JOHNS COUNTY, FLORIDA  
 SCHEDULES OF EMPLOYER CONTRIBUTIONS - PENSIONS  
 LAST 10 FISCAL YEARS

**Florida Retirement System**

	2015	2016	2017	2018
Contractually required contribution	\$ 11,141,167	\$ 12,778,729	\$ 13,449,008	\$ 14,617,515
Contribution in relation to the contractually required contribution	<u>11,141,167</u>	<u>12,778,729</u>	<u>13,449,008</u>	<u>14,617,515</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's covered payroll <sup>(1)</sup>	\$ 101,266,093	\$ 109,537,776	\$ 114,356,007	\$ 117,311,547
Contributions as a percentage of covered payroll	11.00%	11.67%	11.76%	12.46%

**Health Insurance Subsidy Program**

	2015	2016	2017	2018
Contractually required contribution	\$ 1,376,372	\$ 1,816,671	\$ 1,898,659	\$ 1,951,400
Contribution in relation to the contractually required contribution	<u>1,376,372</u>	<u>1,816,671</u>	<u>1,898,659</u>	<u>1,951,400</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's covered payroll <sup>(1)</sup>	\$ 101,266,093	\$ 109,537,776	\$ 114,356,007	\$ 117,311,547
Contributions as a percentage of covered payroll	1.36%	1.66%	1.66%	1.66%

Notes to schedules:

(1) Covered payroll includes defined benefit plan actives, investment plan members, and members in DROP.

GASB Statement No. 68 was implemented in 2015. Until a full 10-year trend is compiled, information for those years for which it is available will be

# ST. JOHNS COUNTY, FLORIDA

## SCHEDULE OF CHANGES IN THE COUNTY'S NET OTHER POSTEMPLOYMENT BENEFIT PLAN

### LIABILITY AND RELATED RATIOS

LAST 10 FISCAL YEARS <sup>(1)</sup>

	<u>2017</u>	<u>2018</u>
<b>Total OPEB liability</b>		
Service cost	\$ 1,382,083	\$ 1,026,233
Interest	3,180,427	2,325,412
Benefit payments	(1,968,724)	(1,973,588)
<b>Net change in total OPEB liability</b>	<u>2,593,786</u>	<u>1,378,057</u>
<b>Total OPEB liability - beginning</b>	<u>33,142,348</u>	<u>35,736,134</u>
<b>Total OPEB liability - ending (a)</b>	<u>\$ 35,736,134</u>	<u>\$ 37,114,191</u>
<b>Plan fiduciary net position</b>		
Contributions-employer	\$ 2,305,881	\$ 2,514,634
Net investment income	3,437,042	2,435,764
Benefit payments	(1,968,724)	(1,973,588)
Administrative expense	(18,000)	(6,000)
<b>Net change in plan fiduciary net position</b>	<u>3,756,199</u>	<u>2,970,810</u>
<b>Plan fiduciary net position-beginning</b>	<u>27,279,085</u>	<u>31,035,284</u>
<b>Plan fiduciary net position-ending (b)</b>	<u>\$ 31,035,284</u>	<u>\$ 34,006,094</u>
<b>County's net OPEB liability-ending (a) - (b)</b>	<u>\$ 4,700,850</u>	<u>\$ 3,108,097</u>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	86.85%	91.63%
<b>Covered payroll</b>	\$ 90,187,284	\$ 101,653,797
<b>County's net OPEB liability as a percentage of covered payroll</b>	5.21%	3.06%

**Notes to schedule:**

- (1) GASB Statement No. 75 was implemented in 2018. GASB Statement No. 74 was implemented in 2017. Until a full 10-year trend is compiled, information for years for which it is available will be presented.
- (2) There were no changes in benefits or assumptions for these calculations for fiscal year ended September 30, 2018.
- (3) The opening balance of total OPEB liability, as presented for fiscal year 2017, has been restated to properly reflect that there was a significant increase in the amount of premiums required to be paid by retirees in the plan which occurred prior to 2017. The effect of this change was that beginning total and net OPEB liability was decreased by \$11,894,596.
- (4) The following discount rate was used in each period:

September 30, 2017	7%
September 30, 2018	6.5%

ST. JOHNS COUNTY, FLORIDA  
 SCHEDULE OF COUNTY CONTRIBUTIONS TO OTHER POSTEMPLOYMENT BENEFIT PLAN  
 LAST 10 FISCAL YEARS <sup>(1)</sup>

	2017	2018
Actuarially determined contribution	\$ 3,113,056	\$ 1,570,141
Contributions in relation to the actuarially determined contribution	<u>\$ 2,305,881</u>	<u>\$ 2,514,634</u>
Contribution deficiency (excess)	<u>\$ 807,175</u>	<u>\$ (944,493)</u>
Covered payroll	\$ 90,187,284	\$ 101,653,797
Contributions as a percentage of covered payroll	2.56%	2.47%

**Notes to Schedule:**

Valuation date - October 1, 2017  
 Actuarially determined contribution rates are calculated as of October 1, the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method	Level Percentage of Payroll, Closed
Amortization period	11 years
Asset valuation method	Market value
Inflation	2.50%
Healthcare cost trend rates	Getzen Model; trend starting at 7% for 2018 (0% for premiums), followed by 6.75% for 2019, and gradually decreasing to an ultimate trend rate of 4.24% plus 0.38% increase for excise tax.
Salary increases	Rates used in the July 1, 2016 actuarial valuation of the Florida Retirement System; 3.70% to 7.80%, including inflation.
Investment rate of return	6.50%
Retirement Age	Rates used in the July 1, 2016 actuarial valuation of the Florida Retirement System and are based on a statewide experience study covering the period 2008 - 2013.
Mortality	Tables used in the July 1, 2016 actuarial valuation of the Florida Retirement System and are based on a statewide experience study covering the period 2008 - 2013 and includes generational projections.
Aging factors	Based on 2013 SOA Study "Health Care Costs - From Birth to Death".
Expenses	Administrative expenses are included in per capita health costs.

(1) GASB Statement No. 75 was implemented in 2018. GASB Statement No. 74 was implemented in 2017. Until a full 10-year trend is compiled, information for those years for which it is available will be presented.

Other Information:

There were no benefit changes during the year.

# ST. JOHNS COUNTY, FLORIDA

## SCHEDULE OF INVESTMENT RETURNS - OTHER POSTEMPLOYMENT BENEFITS PLAN LAST 10 FISCAL YEARS <sup>(1)</sup>

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	<u>2017</u>	<u>2018</u>
Annual money-weighted average rate of return, net of investment expense	11.08%	7.53%

(1) GASB Statement No. 74 was implemented in 2017. Until a full 10-year trend is compiled, information for those years for which it is available will be presented.

# SUPPLEMENTARY INFORMATION



ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 BOARD AND OFFICER GENERAL FUNDS  
 SEPTEMBER 30, 2018

	Board of County Commissioners Sub-fund	Clerk of Circuit Court Sub-fund	Sheriff Sub-fund
<b>ASSETS</b>			
Equity in pooled cash and cash equivalents	\$ 26,766,680	\$ 1,725,068	\$ 2,224,399
Investments	21,733,659	-	-
Accounts receivable	1,132,226	1,810	14,733
Interest receivable	183,513	-	-
Note receivable	-	-	-
Advance from other funds	1,876,725	-	-
Due from other funds	10,285	-	15,897
Due from other county agencies	5,208,134	2,048	274,378
Net due from other funds	<u>5,218,419</u>	<u>2,048</u>	<u>290,275</u>
Due from other governments	15,022,706	957	39,389
Other assets	<u>1,455,559</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 73,389,487</u></u>	<u><u>\$ 1,729,883</u></u>	<u><u>\$ 2,568,796</u></u>
<b>LIABILITIES</b>			
Accounts payable and accrued liabilities	\$ 4,331,051	\$ 266,827	\$ 2,483,807
Customer deposits	1,175,586	-	-
Due to individuals	-	66,715	-
Due to other funds	120,956	-	-
Due to other county agencies	224,847	730,940	84,989
Net due to other funds	<u>345,803</u>	<u>730,940</u>	<u>84,989</u>
Due to other governments	1,935,782	665,401	-
Unearned revenue	<u>55,475</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	7,843,697	1,729,883	2,568,796
<b>FUND BALANCES</b>			
Nonspendable	1,876,725	-	-
Restricted	286,637	-	-
Assigned	8,459	-	-
Unassigned	<u>63,373,969</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUND BALANCES</b>	<u>65,545,790</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$ 73,389,487</u></u>	<u><u>\$ 1,729,883</u></u>	<u><u>\$ 2,568,796</u></u>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 BOARD AND OFFICER GENERAL FUNDS  
 SEPTEMBER 30, 2018

	Tax Collector Sub-fund	Property Appraiser Sub-fund	Supervisor of Elections Sub-fund
<b>ASSETS</b>			
Equity in pooled cash and cash equivalents	\$ 4,747,591	\$ 379,600	\$ -
Investments	-	-	-
Accounts receivable	-	-	-
Interest receivable	-	-	-
Note receivable	-	-	-
Advance from other funds	-	-	-
Due from other funds	148,204	-	-
Due from other county agencies	-	-	168,136
Net due from other funds	<u>148,204</u>	<u>-</u>	<u>168,136</u>
Due from other governments	-	-	-
Other assets	-	-	-
<b>TOTAL ASSETS</b>	<u><u>\$ 4,895,795</u></u>	<u><u>\$ 379,600</u></u>	<u><u>\$ 168,136</u></u>
<b>LIABILITIES</b>			
Accounts payable and accrued liabilities	\$ 32,592	\$ 36,713	\$ 156,085
Customer deposits	-	-	-
Due to individuals	-	-	-
Due to other funds	-	-	-
Due to other county agencies	4,338,483	311,525	2,308
Net due to other funds	<u>4,338,483</u>	<u>311,525</u>	<u>2,308</u>
Due to other governments	513,753	11,957	-
Unearned revenue	-	19,405	-
<b>TOTAL LIABILITIES</b>	<u>4,884,828</u>	<u>379,600</u>	<u>158,393</u>
<b>FUND BALANCES</b>			
Nonspendable	-	-	-
Restricted	10,967	-	9,743
Assigned	-	-	-
Unassigned	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>10,967</u>	<u>-</u>	<u>9,743</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$ 4,895,795</u></u>	<u><u>\$ 379,600</u></u>	<u><u>\$ 168,136</u></u>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 BOARD AND OFFICER GENERAL FUNDS  
 SEPTEMBER 30, 2018

	<u>Subtotals</u>	Interfund Eliminations & Consolidations	<u>Total</u>
<b>ASSETS</b>			
Equity in pooled cash and cash equivalents	\$ 35,843,338	\$ -	\$ 35,843,338
Investments	21,733,659	-	21,733,659
Accounts receivable	1,148,769	-	1,148,769
Interest receivable	183,513	-	183,513
Note receivable	-	-	-
Advance from other funds	1,876,725	-	1,876,725
Due from other funds	174,386	-	174,386
Due from other county agencies	5,652,696	(5,582,111)	70,585
Net due from other funds	<u>5,827,082</u>	<u>(5,582,111)</u>	<u>244,971</u>
Due from other governments	15,063,052	-	15,063,052
Other assets	<u>1,455,559</u>	<u>-</u>	<u>1,455,559</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 83,131,697</u></u>	<u><u>\$ (5,582,111)</u></u>	<u><u>\$ 77,549,586</u></u>
<b>LIABILITIES</b>			
Accounts payable and accrued liabilities	\$ 7,307,075	\$ -	\$ 7,307,075
Customer deposits	1,175,586	-	1,175,586
Due to individuals	66,715	-	66,715
Due to other funds	120,956	-	120,956
Due to other county agencies	5,693,092	(5,582,111)	110,981
Net due to other funds	<u>5,814,048</u>	<u>(5,582,111)</u>	<u>231,937</u>
Due to other governments	3,126,893	-	3,126,893
Unearned revenue	<u>74,880</u>	<u>-</u>	<u>74,880</u>
<b>TOTAL LIABILITIES</b>	17,565,197	(5,582,111)	11,983,086
<b>FUND BALANCES</b>			
Nonspendable	1,876,725	-	1,876,725
Restricted	307,347	-	307,347
Assigned	8,459	-	8,459
Unassigned	<u>63,373,969</u>	<u>-</u>	<u>63,373,969</u>
<b>TOTAL FUND BALANCES</b>	<u>65,566,500</u>	<u>-</u>	<u>65,566,500</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$ 83,131,697</u></u>	<u><u>\$ (5,582,111)</u></u>	<u><u>\$ 77,549,586</u></u> (concluded)



ST. JOHNS COUNTY, FLORIDA  
 COMBINING SCHEDULE OF REVENUES,  
 EXPENDITURES AND CHANGES  
 IN FUND BALANCES-BUDGET AND ACTUAL-  
 BOARD AND OFFICER GENERAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Board of County Commissioners Sub-fund			Clerk of the Circuit Court Sub-fund		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
<b>REVENUES:</b>						
Taxes	123,352,763	123,358,124	\$ 119,000,850	\$ -	\$ -	\$ -
Licenses and permits	306,949.00	306,949.00	665,593	-	-	-
Intergovernmental	40,204,094	61,688,274	46,961,209	456,018	456,018	471,972
Charges for services	9,215,608	9,110,854	11,912,874	2,507,550	2,507,550	2,106,178
Fines and forfeitures	536,180	536,180	618,613	2,400,807	2,400,807	2,741,713
Contributions	0	62,740	55,176	-	-	-
Investment income	660,669	661,082	1,224,371	10,500	10,500	30,241
Miscellaneous revenue	54,748	249,909	297,889	2,950	2,950	7,213
FS 129 statutory reduction	(7,690,693)	(7,690,693)	-	-	-	-
<b>TOTAL REVENUES</b>	<b>166,640,318</b>	<b>188,283,419</b>	<b>180,736,575</b>	<b>5,377,825</b>	<b>5,377,825</b>	<b>5,357,317</b>
<b>EXPENDITURES:</b>						
Current:						
General government	23,154,430	24,078,280	21,270,715	3,971,050	3,971,050	3,543,342
Public safety	29,929,128	43,424,919	30,100,097	-	-	-
Physical environment	882,938	882,938	865,073	-	-	-
Transportation	187,470	187,470	57,984	-	-	-
Economic environment	3,480,786	10,137,074	2,530,815	-	-	-
Human services	6,823,219	7,392,070	7,000,214	-	-	-
Culture and recreation	14,415,544	14,799,219	14,293,443	-	-	-
Court related	2,138,706	2,119,931	2,074,890	3,547,525	3,547,525	3,272,145
Debt service:						
Principal retirement	16,250	16,250	7,442	-	-	-
Interest and fiscal charges	-	-	974	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>81,028,471</b>	<b>103,038,151</b>	<b>78,201,647</b>	<b>7,518,575</b>	<b>7,518,575</b>	<b>6,815,487</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>85,611,847</b>	<b>85,245,268</b>	<b>102,534,928</b>	<b>(2,140,750)</b>	<b>(2,140,750)</b>	<b>(1,458,170)</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in	2,025,307	4,009,185	4,016,267	-	-	-
Transfers in - from Officers	3,564,317	3,564,317	5,488,934	-	-	-
Transfers in - from Board	-	-	-	2,140,750	2,140,750	2,140,750
Net transfers in	5,589,624	7,573,502	9,505,201	2,140,750	2,140,750	2,140,750
Transfers out	(5,009,414)	(5,959,258)	(5,944,810)	-	-	-
Transfers out - to Officers	(80,901,030)	(81,094,781)	(80,896,257)	-	-	-
Transfers out - to Board	-	-	-	-	-	(682,580)
Net transfers out	(85,910,444)	(87,054,039)	(86,841,067)	-	-	(682,580)
Capital lease	-	-	-	-	-	-
Sale of capital assets	-	709,496	1,859,429	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(80,320,820)</b>	<b>(78,771,041)</b>	<b>(75,476,437)</b>	<b>2,140,750</b>	<b>2,140,750</b>	<b>1,458,170</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>5,291,027</b>	<b>6,474,227</b>	<b>27,058,491</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES, BEGINNING OF YEAR, AS RESTATED</b>	<b>40,596,203</b>	<b>40,596,203</b>	<b>38,487,299</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>45,887,230</b>	<b>47,070,430</b>	<b>65,545,790</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING SCHEDULE OF REVENUES,  
 EXPENDITURES AND CHANGES  
 IN FUND BALANCES-BUDGET AND ACTUAL-  
 BOARD AND OFFICER GENERAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Sheriff Sub-fund			Tax Collector Sub-fund		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	71,842	71,842	-	-	-
Charges for services	-	1,485,179	1,485,179	9,439,784	9,439,784	10,308,700
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	19,445	19,445	69,156
Miscellaneous revenue	-	1,068,279	1,068,279	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>2,625,300</b>	<b>2,625,300</b>	<b>9,459,229</b>	<b>9,459,229</b>	<b>10,377,856</b>
EXPENDITURES:						
Current:						
General government	-	-	-	6,466,525	6,466,525	6,041,218
Public safety	70,009,607	74,819,840	74,411,633	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	1,875,456	1,879,610	1,693,016	-	-	-
Debt service:						
Principal retirement	1,483,921	1,484,056	2,075,172	-	-	-
Interest and fiscal charges	49,621	65,446	67,196	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>73,418,605</b>	<b>78,248,952</b>	<b>78,247,017</b>	<b>6,466,525</b>	<b>6,466,525</b>	<b>6,041,218</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(73,418,605)</u>	<u>(75,623,652)</u>	<u>(75,621,717)</u>	<u>2,992,704</u>	<u>2,992,704</u>	<u>4,336,638</u>
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	9,091	-	-	-
Transfers in - from Officers	-	-	-	-	-	-
Transfers in - from Board	73,418,605	73,855,058	73,855,058	-	-	-
Net transfers in	<u>73,418,605</u>	<u>73,855,058</u>	<u>73,864,149</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers out	-	-	-	-	-	-
Transfers out - to Officers	-	-	-	-	-	-
Transfers out - to Board	-	-	(11,026)	(2,992,704)	(2,992,704)	(4,338,156)
Net transfers out	<u>-</u>	<u>-</u>	<u>(11,026)</u>	<u>(2,992,704)</u>	<u>(2,992,704)</u>	<u>(4,338,156)</u>
Capital lease	-	1,768,594	1,768,594	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>73,418,605</b>	<b>75,623,652</b>	<b>75,621,717</b>	<b>(2,992,704)</b>	<b>(2,992,704)</b>	<b>(4,338,156)</b>
NET CHANGE IN FUND BALANCE	-	-	-	-	-	(1,518)
FUND BALANCES, BEGINNING OF YEAR, AS RESTATED	-	-	-	-	-	12,485
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,967</u>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING SCHEDULE OF REVENUES,  
 EXPENDITURES AND CHANGES  
 IN FUND BALANCES-BUDGET AND ACTUAL-  
 BOARD AND OFFICER GENERAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Property Appraiser Sub-fund			Supervisor of Elections Sub-fund		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	163,904	171,935
Charges for services	974,886	974,886	974,886	8,060	8,060	9,024
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	4,577	-	-	-
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>974,886</b>	<b>974,886</b>	<b>979,463</b>	<b>8,060</b>	<b>171,964</b>	<b>180,959</b>
EXPENDITURES:						
Current:						
General government	5,537,827	5,546,386	5,266,111	1,788,758	1,953,075	1,818,551
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>5,537,827</b>	<b>5,546,386</b>	<b>5,266,111</b>	<b>1,788,758</b>	<b>1,953,075</b>	<b>1,818,551</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(4,562,941)	(4,571,500)	(4,286,648)	(1,780,698)	(1,781,111)	(1,637,592)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers in - from Officers	-	-	-	-	-	-
Transfers in - from Board	4,562,941	4,571,500	4,597,939	1,780,698	1,781,111	1,781,111
Net transfers in	4,562,941	4,571,500	4,597,939	1,780,698	1,781,111	1,781,111
Transfers out	-	-	-	-	-	-
Transfers out - to Officers	-	-	-	-	-	-
Transfers out - to Board	-	-	(311,291)	-	-	(145,881)
Net transfers out	-	-	(311,291)	-	-	(145,881)
Capital lease	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>4,562,941</b>	<b>4,571,500</b>	<b>4,286,648</b>	<b>1,780,698</b>	<b>1,781,111</b>	<b>1,635,230</b>
NET CHANGE IN FUND BALANCE	-	-	-	-	-	(2,362)
FUND BALANCES, BEGINNING OF YEAR, AS RESTATED	-	-	-	-	-	12,105
FUND BALANCES, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,743

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING SCHEDULE OF REVENUES,  
 EXPENDITURES AND CHANGES  
 IN FUND BALANCES-BUDGET AND ACTUAL-  
 BOARD AND OFFICER GENERAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Subtotals			Interfund Eliminations and Consolidations		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
<b>REVENUES:</b>						
Taxes	\$ 123,352,763	\$ 123,358,124	\$ 119,000,850	\$ -	\$ -	\$ -
Licenses and permits	306,949	306,949	665,593	-	-	-
Intergovernmental	40,660,112	62,380,038	47,676,958	-	-	-
Charges for services	22,145,888	23,526,313	26,796,841	(5,787,133)	(5,787,133)	(5,626,833)
Fines and forfeitures	2,936,987	2,936,987	3,360,326	-	-	-
Contributions	-	62,740	55,176	-	-	-
Investment income	690,614	691,027	1,328,345	-	-	-
Miscellaneous revenue	57,698	1,321,138	1,373,381	-	-	-
FS 129 statutory reduction	(7,690,693)	(7,690,693)	-	-	-	-
<b>TOTAL REVENUES</b>	<b>182,460,318</b>	<b>206,892,623</b>	<b>200,257,470</b>	<b>(5,787,133)</b>	<b>(5,787,133)</b>	<b>(5,626,833)</b>
<b>EXPENDITURES:</b>						
Current:						
General government	40,918,590	42,015,316	37,939,937	(5,787,133)	(5,787,133)	(5,626,833)
Public safety	99,938,735	118,244,759	104,511,730	-	-	-
Physical environment	882,938	882,938	865,073	-	-	-
Transportation	187,470	187,470	57,984	-	-	-
Economic environment	3,480,786	10,137,074	2,530,815	-	-	-
Human services	6,823,219	7,392,070	7,000,214	-	-	-
Culture and recreation	14,415,544	14,799,219	14,293,443	-	-	-
Court related	7,561,687	7,547,066	7,040,051	-	-	-
Debt service:						
Principal retirement	1,500,171	1,500,306	2,082,614	-	-	-
Interest and fiscal charges	49,621	65,446	68,170	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>175,758,761</b>	<b>202,771,664</b>	<b>176,390,031</b>	<b>(5,787,133)</b>	<b>(5,787,133)</b>	<b>(5,626,833)</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>6,701,557</b>	<b>4,120,959</b>	<b>23,867,439</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in	2,025,307	4,009,185	4,025,358	-	-	-
Transfers in - from Officers	3,564,317	3,564,317	5,488,934	(2,992,704)	(2,992,704)	(5,488,934)
Transfers in - from Board	81,902,994	82,348,419	82,374,858	(80,901,030)	(81,094,781)	(80,896,257)
Net transfers in	87,492,618	89,921,921	91,889,150	(83,893,734)	(84,087,485)	(86,385,191)
Transfers out	(5,009,414)	(5,959,258)	(5,944,810)	-	-	-
Transfers out - to Officers	(80,901,030)	(81,094,781)	(80,896,257)	80,901,030	81,094,781	80,896,257
Transfers out - to Board	(2,992,704)	(2,992,704)	(5,488,934)	2,992,704	2,992,704	5,488,934
Net transfers out	(88,903,148)	(90,046,743)	(92,330,001)	83,893,734	84,087,485	86,385,191
Capital lease	-	1,768,594	1,768,594	-	-	-
Sale of capital assets	-	709,496	1,859,429	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,410,530)</b>	<b>2,353,268</b>	<b>3,187,172</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>5,291,027</b>	<b>6,474,227</b>	<b>27,054,611</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES, BEGINNING OF YEAR, AS RESTATED</b>	<b>40,596,203</b>	<b>40,596,203</b>	<b>38,511,889</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 45,887,230</b>	<b>\$ 47,070,430</b>	<b>\$ 65,566,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING SCHEDULE OF REVENUES,  
 EXPENDITURES AND CHANGES  
 IN FUND BALANCES-BUDGET AND ACTUAL-  
 BOARD AND OFFICER GENERAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Totals		
	Original Budget	Final Budget	Actual
<b>REVENUES:</b>			
Taxes	\$ 123,352,763	\$ 123,358,124	\$ 119,000,850
Licenses and permits	306,949	306,949	665,593
Intergovernmental	40,660,112	62,380,038	47,676,958
Charges for services	16,358,755	17,739,180	21,170,008
Fines and forfeitures	2,936,987	2,936,987	3,360,326
Contributions	-	62,740	55,176
Investment income	690,614	691,027	1,328,345
Miscellaneous revenue	57,698	1,321,138	1,373,381
FS 129 statutory reduction	(7,690,693)	(7,690,693)	-
<b>TOTAL REVENUES</b>	<b>176,673,185</b>	<b>201,105,490</b>	<b>194,630,637</b>
<b>EXPENDITURES:</b>			
Current:			
General government	35,131,457	36,228,183	32,313,104
Public safety	99,938,735	118,244,759	104,511,730
Physical environment	882,938	882,938	865,073
Transportation	187,470	187,470	57,984
Economic environment	3,480,786	10,137,074	2,530,815
Human services	6,823,219	7,392,070	7,000,214
Culture and recreation	14,415,544	14,799,219	14,293,443
Court related	7,561,687	7,547,066	7,040,051
Debt service:			
Principal retirement	1,500,171	1,500,306	2,082,614
Interest and fiscal charges	49,621	65,446	68,170
<b>TOTAL EXPENDITURES</b>	<b>169,971,628</b>	<b>196,984,531</b>	<b>170,763,198</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>6,701,557</b>	<b>4,120,959</b>	<b>23,867,439</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers in	2,025,307	4,009,185	4,025,358
Transfers in - from Officers	571,613	571,613	-
Transfers in - from Board	1,001,964	1,253,638	1,478,601
Net transfers in	3,598,884	5,834,436	5,503,959
Transfers out	(5,009,414)	(5,959,258)	(5,944,810)
Transfers out - to Officers	-	-	-
Transfers out - to Board	-	-	-
Net transfers out	(5,009,414)	(5,959,258)	(5,944,810)
Capital lease	-	1,768,594	1,768,594
Sale of capital assets	-	709,496	1,859,429
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,410,530)</b>	<b>2,353,268</b>	<b>3,187,172</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>5,291,027</b>	<b>6,474,227</b>	<b>27,054,611</b>
<b>FUND BALANCES, BEGINNING OF YEAR, AS RESTATED</b>	<b>40,596,203</b>	<b>40,596,203</b>	<b>38,511,889</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 45,887,230</b>	<b>\$ 47,070,430</b>	<b>\$ 65,566,500</b>

(concluded)

## NON-MAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS DESCRIPTIONS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The County maintains the following Special Revenue Funds:

**County Health Department** – To account for revenues and expenditures of the County Health Department.

**Building Services** – To account for revenues and expenditures of the Building Services Department.

**Court Facilities** – To account for the additional applicable civil and probate surcharges levied by the Circuit and County Court for the purpose of providing capital improvements for the Court system.

**Law Enforcement Trust** – To account for revenues received from the sale of confiscated property and law enforcement expenditures.

**State Housing Initiatives Program** – To account for funding of the Local Housing Assistance Program whose purpose is to increase the availability of affordable housing units in St. Johns County.

**Community Based Care** – To account for State and Federally provided resources expended for foster child care and foster child adoptions.

**Court Technology Fund** – To account for revenues from an additional recording fee imposed to fund existing multi-agency criminal justice information systems.

**Crime Prevention Fund** – To account for revenues imposed in certain felony cases and other offenses to fund a portion of the operating expenses relating to crime prevention programs administered by the county sheriff.

**Beach** – To account for beach access fees collected and disbursed for law enforcement, lifesaving, and ramp and general maintenance of the County's beaches.

**Pier** – To account for all revenues and expenditures for the County fishing pier at St. Augustine Beach.

**Tourist Development Tax** – To account for collection and disbursement of the local option three cent bed tax.

**Tree Bank** – To account for revenues and expenditures related to replacement and mitigation efforts required by County Ordinance.

**Communications Surcharge** – To account for a surcharge collected on traffic fines to be used for improving the Sheriff's communications equipment.

**County Cultural Center** – (Formerly Known As the Amphitheater) To improve, operate and maintain the St. Augustine Amphitheater and County Fairgrounds for the development of the arts in St. Johns County.

## **SPECIAL REVENUE FUNDS DESCRIPTIONS (continued)**

**County Golf Course** – To account for the administration and operations of the County Golf Course. The cost of providing this service to the general public is recovered primarily through user charges.

**Alcohol and Drug Abuse** – To account for County funds, authorized by F.S. 893.165, for use in local substance abuse programs.

**Boating Improvement** – To account for revenues received from motorboat registration fees to be used for recreational channel marking, public launching facilities and other boating related activities.

**Impact Fees Building** – To account for revenues and expenditures from impact fees for capital improvements relating to public buildings, improvements and equipment directly attributed to growth. These fees are collected countywide.

**Impact Fees Police** – To account for revenues and expenditures from impact fees for capital public safety improvements and equipment directly attributed to growth. These fees are collected countywide.

**Impact Fees Fire/EMS** – To account for revenues and expenditures from impact fees for fire and ambulance service public safety capital improvements and equipment directly attributed to growth. These fees are collected countywide.

**Impact Fees Roads** – To account for revenues and expenditures from impact fees for transportation infrastructure improvements and equipment directly attributed to growth. These fees are collected and expended within four delineated zones within the county. The four zones are accounted for in four separate sub-funds within this one fund.

**Impact Fees Parks** – To account for revenues and expenditures from impact fees for park land acquisition improvements and equipment directly attributed to growth. These fees are collected and expended within four delineated zones within the county. The four zones are accounted for in four separate sub-funds within this one fund.

**E-911 Communications** – To account for revenues and expenditures related to the Emergency Response System.

**Vilano Street Lighting** – To account for revenues to provide street lighting to certain unincorporated areas.

**St. Augustine South Street Lighting** - To account for revenues to provide street lighting to certain unincorporated areas.

**Elkton Drainage** – To account for tax revenues to maintain the Parker Canal drainage ditch system in Elkton.

**Private Roads M.S.B.U.** – To account for non-ad valorem revenues to provide private road paving and drainage improvements to assessed areas.

**Treasure Beach M.S.B.U.** – To account for the financial activities related to the canal improvements made within the Treasure Beach Municipal Services Benefit Unit.

## **SPECIAL REVENUE FUNDS DESCRIPTIONS** (concluded)

**St. Johns County Transit System** – To account for federal financial assistance and the Board's matching funds for the development and operation of the local bus transportation system for St. Johns County.

**Northwest Recreation** – To account for communication tower rentals that are expended for recreational needs in the Northwest quadrant of the County.

**Driver's Education Safety Fund** – To account for revenues and expenditures related to driver education and safety programs.

**Summerhaven M.S.T.U.** – To account for revenues and expenditures from special assessments collected within the MSTU area to determine the feasibility and design options for a durable solution to beach erosion.

**Court Modernization Fund** – To account for revenues from an additional recording fee imposed to fund existing multi-agency criminal justice information systems within the Clerk of Courts office.

**Records Modernization Trust Fund** – To account for revenues and expenditures for equipment upgrades and modernization of the maintenance of all official records of the County.

**Teen Court** – To account for the operation of Teen Court.

**Domestic Violence** – To account for the revenues and expenditures of the Domestic Violence Grant.

**Title IVD Fund** – To account for Title IVD federal grant revenues and expenditures.

**Equitable Sharing Proceeds Fund** – To account for the revenues and expenditures from the proceeds of federal forfeitures.

**HIDTA Fund** – To account for revenues and expenditures of the High Intensity Drug Trafficking Area Grant.

**Canteen Fund** – To account for the Canteen operated within the County jail. Revenues are provided by sales of products, such as candy, cigarettes, etc., to the inmates. The profits can only be spent for the benefit of the inmates.

**NET Fund** – To account for the operations of a multi-jurisdictional law enforcement task force.

**Alarm Fund** – To account for revenues relating to the permitting of alarm systems within the County and the related expenditures.



## DEBT SERVICE FUNDS DESCRIPTIONS

Debt Service Funds are used to account for the accumulation of resources for, and the payment of general long-term debt principal and interest. The County maintains the following Debt Service Funds:

**Transportation Improvement Revenue Refunding Bonds, Series 2012** – The bonds account for the debt service requirements to retire the debt issued during fiscal year 2012. These bonds are payable solely from and secured by a lien upon and a pledge of the County's Local Option Gas tax.

**Transportation Improvement Revenue Refunding Bonds, Series 2015** – The bonds account for the debt service requirements to retire the debt issued during fiscal year 2015. These bonds are payable solely from and secured by a lien upon and a pledge of the County's Local Option Gas tax.

**Sales Tax Revenue Refunding Bonds, Series 2009** – To account for debt service requirements to retire the debt issued during fiscal year 2009. These bonds are payable solely from and secured by a lien upon and pledge of sales tax revenue allocated to the County from the State's Local Government Half-Cent Sales Tax Clearing Trust Fund.

**Sales Tax Revenue Refunding Bonds, Series 2009A** – To account for debt service requirements to retire the debt issued during fiscal year 2009. These bonds are payable solely from and secured by a lien upon and pledge of sales tax revenue allocated to the County from the State's Local Government Half-Cent Sales Tax Clearing Trust Fund.

**Sales Tax Revenue Refunding Bonds, Series 2012** – To account for debt service requirements to retire the debt issued during fiscal year 2013. These bonds are payable solely from and secured by a lien upon and pledge of sales tax revenue allocated to the County from the State's Local Government Half-Cent Sales Tax Clearing Trust Fund.

**Sales Tax Revenue Refunding Bonds, Series 2015** – To account for debt service requirements to partially retire the debt issued during fiscal year 2015. These bonds are payable solely from and secured by a lien upon and pledge of sales tax revenue allocated to the County from the State's Local Government Half-Cent Sales Tax Clearing Trust Fund.

**Ponte Vedra MSD State Revolving Loan** – To account for debt service requirements to retire the principal balance of a note issued by the Florida Department of Environmental Protection on behalf of St. Johns County. This program is payable solely from the board's covenant to budget and appropriate necessary funds to cover the annual debt service requirement and the special assessments levied within the boundaries of the Municipal Service District.

**Pooled Commercial Paper Loan Program** – To account for debt service requirements to retire the principal balance of several notes issued by the Florida Local Government Finance Commission. Each loan is issued on behalf of St. Johns County. This program is payable solely from the board's covenant to budget and appropriate necessary funds to cover the annual debt service requirement.

**St. Johns County Community Redevelopment Agency Notes** – The note accounts for the debt service requirements to retire the annual principal requirements during this fiscal year. This note is payable from and secured by the Board's promise to budget and appropriate sufficient funds to meet the annual debt service requirements.

## DEBT SERVICE FUNDS DESCRIPTIONS (concluded)

**SunTrust Capital Lease Agreement** – The note accounts for the debt service requirements to retire the annual principal requirements during this fiscal year. This note is payable from and secured by a pledge from Trane U.S.A., Inc. that the net present value savings from the higher efficiency electrical equipment installation will meet the annual debt service requirements over the life of the debt.

**Chase Capital Improvement Revenue Bond, Series 2012** – To account for the debt service requirements to retire the annual principal requirements during this fiscal year. This note is payable from and secured by the Board's promise to budget and appropriate sufficient funds to meet the annual debt service requirements.

**TD Bank Capital Improvement Revenue Bonds, Series 2014** – To account for the debt service requirements to retire the annual principal requirements during this fiscal year. This note is payable from and secured by the Board's promise to budget and appropriate sufficient funds to meet the annual debt service requirements.

**Capital Improvement Revenue Refunding Bonds, Series 2014** - To account for debt service requirements to retire the debt issued during fiscal year 2015. These bonds are payable solely from and secured by a lien upon and pledge of approximately 50% of the State Revenue Sharing Funds allocated to the County from the State's Revenue Sharing Trust Fund.

**Hastings Capital City Loan** – To account for the debt service requirements to retire the annual principal requirements during this fiscal year. This note was transferred to the County with the merger of the Town of Hastings and was paid in full during this fiscal year.

## CAPITAL PROJECTS FUNDS DESCRIPTIONS

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or improvements (other than those financed by the Proprietary Funds). The County maintains the following Capital Projects Funds:

**Beach Re-nourishment Project** – To account for resources to be used to replenish the sand along approximately 2.5 miles of beach that has been eroded due to storm damage. This project is being done through the joint cooperation of the U.S. Army Corp of Engineers and the Florida Department of Environmental Protection.

**SR207 Corridor Improvement Group Development Project** – (Formerly Known As the SR207 Fair Share Capital Program) To account for developer contributions for transportation infrastructure improvements along the SR207 Corridor under the terms of the development order.

**Sales Tax Revenue Refunding Bonds, Series 2015** – To account for bond proceeds used for the construction of several projects relating to the County's capital improvement plan.

**Pooled Commercial Paper Notes, Series A-1** – To account for note proceeds used for a variety of projects that comes from the County's Pooled Commercial Paper Notes program.

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2018

Special Revenue Funds

	County Health Department	Building Services	Court Facilities	Law Enforcement Trust
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 129,947	\$ 7,800,157	\$ 20,738	\$ 87,737
Investments	-	11,453,122	-	-
Accounts receivable	-	2,271	-	-
Notes receivable	-	-	-	-
Interest receivable	-	88,906	-	-
Due from other funds	-	-	-	-
Due from other governments	333	-	36,057	-
Inventory	-	-	-	-
Other assets	-	4,251	-	-
<b>TOTAL ASSETS</b>	<b>\$ 130,280</b>	<b>\$ 19,348,707</b>	<b>\$ 56,795</b>	<b>\$ 87,737</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ 128,533	\$ 308,574	\$ -	\$ -
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	12,636	-	-
Due to other governments	-	88,356	-	-
Unearned revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>128,533</b>	<b>409,566</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES (DEFICITS):</b>				
Restricted	-	17,230,856	55,489	87,737
Committed	-	-	-	-
Assigned	1,747	1,708,285	1,306	-
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>1,747</b>	<b>18,939,141</b>	<b>56,795</b>	<b>87,737</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 130,280</b>	<b>\$ 19,348,707</b>	<b>\$ 56,795</b>	<b>\$ 87,737</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	State Housing Initiatives Program	Community Based Care	Court Technology Fund	Crime Prevention Fund
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 1,449,401	\$ 1,086,994	\$ 2,834,214	\$ -
Investments	737,928	-	2,596,994	-
Accounts receivable	-	-	-	-
Notes receivable	300,000	-	-	-
Interest receivable	7,907	-	16,574	-
Due from other funds	-	-	-	-
Due from other governments	-	-	47,115	4,200
Inventory	-	-	-	-
Other assets	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 2,495,236</b>	<b>\$ 1,086,994</b>	<b>\$ 5,494,897</b>	<b>\$ 4,200</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ 99,066	\$ 212,089	\$ 14,658	\$ -
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	315	9,256	114	4,200
Due to other governments	-	11,908	-	-
Unearned revenue	-	512,243	-	-
<b>TOTAL LIABILITIES</b>	<b>99,381</b>	<b>745,496</b>	<b>14,772</b>	<b>4,200</b>
<b>FUND BALANCES (DEFICITS):</b>				
Restricted	2,334,670	341,498	5,287,671	-
Committed	-	-	-	-
Assigned	61,185	-	192,454	-
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>2,395,855</b>	<b>341,498</b>	<b>5,480,125</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 2,495,236</b>	<b>\$ 1,086,994</b>	<b>\$ 5,494,897</b>	<b>\$ 4,200</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	Beach	Pier	Tourist Development Tax	Tree Bank
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 871,609	\$ 192,443	\$ 726,632	\$ 905,622
Investments	-	-	2,000,000	379,191
Accounts receivable	518	-	1,079,265	-
Notes receivable	-	-	-	-
Interest receivable	-	-	8,012	4,820
Due from other funds	-	-	-	-
Due from other governments	-	-	783,857	-
Inventory	-	-	-	-
Other assets	2,246	691	-	-
<b>TOTAL ASSETS</b>	<b>\$ 874,373</b>	<b>\$ 193,134</b>	<b>\$ 4,597,766</b>	<b>\$ 1,289,633</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ 73,552	\$ 10,563	\$ 249,678	\$ 462
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	131,059	552	919	-
Due to other governments	202	1,664	-	-
Unearned revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>204,813</b>	<b>12,779</b>	<b>250,597</b>	<b>462</b>
<b>FUND BALANCES (DEFICITS):</b>				
Restricted	-	-	4,237,654	-
Committed	-	-	-	-
Assigned	669,560	180,355	109,515	1,289,171
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>669,560</b>	<b>180,355</b>	<b>4,347,169</b>	<b>1,289,171</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 874,373</b>	<b>\$ 193,134</b>	<b>\$ 4,597,766</b>	<b>\$ 1,289,633</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	Communications Surcharge	County Cultural Center	County Golf Course	Alcohol and Drug Abuse
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 402,915	\$ 2,370,975	\$ 794,167	\$ 5,480
Investments	-	1,721,723	-	-
Accounts receivable	-	62,258	3,895	-
Notes receivable	-	-	-	-
Interest receivable	-	12,508	-	-
Due from other funds	-	-	-	-
Due from other governments	12,528	-	-	800
Inventory	-	-	35,700	-
Other assets	-	215,621	2,482	-
<b>TOTAL ASSETS</b>	<b>\$ 415,443</b>	<b>\$ 4,383,085</b>	<b>\$ 836,244</b>	<b>\$ 6,280</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ -	\$ 1,186,235	\$ 45,418	\$ -
Customer deposits	-	11,100	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	5,347	1,555	-
Due to other governments	-	53,601	6,028	-
Unearned revenue	-	2,051,392	29,740	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>3,307,675</b>	<b>82,741</b>	<b>-</b>
<b>FUND BALANCES (DEFICITS):</b>				
Restricted	392,713	-	-	6,040
Committed	-	-	-	-
Assigned	22,730	1,075,410	753,503	240
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>415,443</b>	<b>1,075,410</b>	<b>753,503</b>	<b>6,280</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 415,443</b>	<b>\$ 4,383,085</b>	<b>\$ 836,244</b>	<b>\$ 6,280</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	Boating Improvement	Impact Fees Buildings	Impact Fees Police	Impact Fees Fire/EMS
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 424,878	\$ 3,476,177	\$ 755,042	\$ 4,819,365
Investments	-	214,083	-	2,018,640
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Interest receivable	-	5,809	-	24,519
Due from other funds	-	-	-	-
Due from other governments	1,151	590	41	1,486
Inventory	-	-	-	-
Other assets	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 426,029</b>	<b>\$ 3,696,659</b>	<b>\$ 755,083</b>	<b>\$ 6,864,010</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ 23,918	\$ 1,668	\$ 329	\$ 30,873
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>23,918</b>	<b>1,668</b>	<b>329</b>	<b>30,873</b>
<b>FUND BALANCES (DEFICITS):</b>				
Restricted	387,880	3,625,733	731,692	6,706,665
Committed	-	-	-	-
Assigned	14,231	69,258	23,062	126,472
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>402,111</b>	<b>3,694,991</b>	<b>754,754</b>	<b>6,833,137</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 426,029</b>	<b>\$ 3,696,659</b>	<b>\$ 755,083</b>	<b>\$ 6,864,010</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	Impact Fees Roads	Impact Fees Parks	E-911 Communi- cations	Vilano Street Lighting
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 10,536,980	\$ 2,226,820	\$ 567,936	\$ 16,852
Investments	5,919,730	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Interest receivable	69,379	-	-	-
Due from other funds	-	-	-	-
Due from other governments	4,703	754	-	2
Inventory	-	-	-	-
Other assets	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 16,530,792</b>	<b>\$ 2,227,574</b>	<b>\$ 567,936</b>	<b>\$ 16,854</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	167,195	307,070	\$ -	\$ -
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	58,738	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>167,195</b>	<b>307,070</b>	<b>58,738</b>	<b>-</b>
<b>FUND BALANCES (DEFICITS):</b>				
Restricted	14,292,626	1,762,076	509,198	16,180
Committed	-	-	-	-
Assigned	2,070,971	158,428	-	674
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>16,363,597</b>	<b>1,920,504</b>	<b>509,198</b>	<b>16,854</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 16,530,792</b>	<b>\$ 2,227,574</b>	<b>\$ 567,936</b>	<b>\$ 16,854</b>

(continued)



ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	St. Augustine South Street Lighting	Elkton Drainage	Private Roads M.S.B.U.	Treasure Beach M.S.B.U.
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 32,389	\$ 3,800	\$ -	\$ 2
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	22	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 32,411</b>	<b>\$ 3,800</b>	<b>\$ -</b>	<b>\$ 2</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ 3,149	\$ -	-	\$ -
Customer deposits	-	-	-	-
Advances from other funds	-	-	27,396	1,876,725
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>3,149</b>	<b>-</b>	<b>27,396</b>	<b>1,876,725</b>
<b>FUND BALANCES (DEFICITS):</b>				
Restricted	27,811	3,591	12,977	-
Committed	-	-	-	-
Assigned	1,451	209	-	-
Unassigned	-	-	(40,373)	(1,876,723)
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>29,262</b>	<b>3,800</b>	<b>(27,396)</b>	<b>(1,876,723)</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 32,411</b>	<b>\$ 3,800</b>	<b>\$ -</b>	<b>\$ 2</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	St. Johns County Transit System	Northwest Recreation	Driver's Education Safety Fund	Summerhaven M.S.T.U.
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 183,861	\$ 342,805	\$ 74,994	\$ 190,015
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	296,644	-	5,827	-
Inventory	-	-	-	-
Other assets	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 480,505</b>	<b>\$ 342,805</b>	<b>\$ 80,821</b>	<b>\$ 190,015</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ 144,830	\$ 14,136	\$ 68,027	\$ -
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	238	-	-	-
Due to other governments	-	-	-	16,497
Unearned revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>145,068</b>	<b>14,136</b>	<b>68,027</b>	<b>16,497</b>
<b>FUND BALANCES (DEFICITS):</b>				
Restricted	335,437	316,798	10,631	165,154
Committed	-	-	-	-
Assigned	-	11,871	2,163	8,364
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>335,437</b>	<b>328,669</b>	<b>12,794</b>	<b>173,518</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 480,505</b>	<b>\$ 342,805</b>	<b>\$ 80,821</b>	<b>\$ 190,015</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	Court Modernization Fund	Records Modernization Trust Fund	Teen Court	Domestic Violence
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 924,401	\$ 1,013,445	\$ 34,700	\$ -
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 924,401</b>	<b>\$ 1,013,445</b>	<b>\$ 34,700</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ 18,494	\$ 1,408	\$ 3,378	\$ -
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	2,109	-	564	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>20,603</b>	<b>1,408</b>	<b>3,942</b>	<b>-</b>
<b>FUND BALANCES (DEFICITS):</b>				
Restricted	903,798	1,012,037	30,758	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>903,798</b>	<b>1,012,037</b>	<b>30,758</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 924,401</b>	<b>\$ 1,013,445</b>	<b>\$ 34,700</b>	<b>\$ -</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	Title IV D Fund	Equitable Sharing Proceeds Fund	HIDTA Fund	Canteen Fund
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 3,420	\$ 145,883	\$ 61,079	\$ 246,521
Investments	-	-	-	-
Accounts receivable	-	-	-	10,709
Notes receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	12,327	-	44,910	32,651
Inventory	-	-	-	-
Other assets	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 15,747</u>	<u>\$ 145,883</u>	<u>\$ 105,989</u>	<u>\$ 289,881</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ 3,491	\$ -	\$ 105,989	\$ -
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	1,191	-	-	11,017
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>4,682</u>	<u>-</u>	<u>105,989</u>	<u>11,017</u>
<b>FUND BALANCES (DEFICITS):</b>				
Restricted	11,065	145,883	-	-
Committed	-	-	-	270,643
Assigned	-	-	-	8,221
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<u>11,065</u>	<u>145,883</u>	<u>-</u>	<u>278,864</u>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<u>\$ 15,747</u>	<u>\$ 145,883</u>	<u>\$ 105,989</u>	<u>\$ 289,881</u>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2018

	Special Revenue Funds (concluded)			Debt Service Funds
	NET Fund	Alarm Fund	Total Special Revenue	Transportation Improvement Revenue Refunding Bonds, Series 2012
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 50,732	\$ 2,977	\$ 45,814,105	\$ 27,995
Investments	-	-	27,041,411	-
Accounts receivable	-	3,136	1,162,052	-
Notes receivable	-	-	300,000	-
Interest receivable	-	-	238,434	-
Due from other funds	-	-	-	848
Due from other governments	-	-	1,285,998	-
Inventory	-	-	35,700	-
Other assets	-	-	225,291	-
<b>TOTAL ASSETS</b>	<b>\$ 50,732</b>	<b>\$ 6,113</b>	<b>\$ 76,102,991</b>	<b>\$ 28,843</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ -	\$ 6,113	\$ 3,228,896	\$ -
Customer deposits	-	-	11,100	-
Advances from other funds	-	-	1,904,121	-
Due to other funds	-	-	239,810	-
Due to other governments	-	-	178,256	-
Unearned revenue	50,732	-	2,644,107	-
<b>TOTAL LIABILITIES</b>	<b>50,732</b>	<b>6,113</b>	<b>8,206,290</b>	<b>-</b>
<b>FUND BALANCES (DEFICITS):</b>				
Restricted	-	-	60,982,318	-
Committed	-	-	270,643	-
Assigned	-	-	8,560,836	28,843
Unassigned	-	-	(1,917,096)	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>-</b>	<b>-</b>	<b>67,896,701</b>	<b>28,843</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 50,732</b>	<b>\$ 6,113</b>	<b>\$ 76,102,991</b>	<b>\$ 28,843</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2018

Debt Service Funds (continued)

	Transportation Improvement Revenue Refunding Bonds, Series 2015	Sales Tax Revenue Refunding Bonds, Series 2009	Sales Tax Revenue Refunding Bonds, Series 2009A	Sales Tax Revenue Refunding Bonds, Series 2012
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 21,652	\$ 293,558	\$ 27,586	\$ 20,180
Investments	-	1,630,326	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Interest receivable	-	6,531	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 21,652</u>	<u>\$ 1,930,415</u>	<u>\$ 27,586</u>	<u>\$ 20,180</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ -	\$ 329	\$ -	\$ -
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>329</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES (DEFICITS):</b>				
Restricted	-	1,915,764	-	-
Committed	-	-	-	-
Assigned	21,652	14,322	27,586	20,180
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<u>21,652</u>	<u>1,930,086</u>	<u>27,586</u>	<u>20,180</u>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<u>\$ 21,652</u>	<u>\$ 1,930,415</u>	<u>\$ 27,586</u>	<u>\$ 20,180</u>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2018

Debt Service Funds (continued)

	Sales Tax Revenue Refunding Bonds, Series 2015	Ponte Vedra MSD State Revolving Loan	Pooled Commercial Paper Loan Program	St. Johns County Community Redevelopment Agency Refunding Notes
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 43,769	\$ 1,280,540	\$ 10,852	\$ 5,422
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 43,769</b>	<b>\$ 1,280,540</b>	<b>\$ 10,852</b>	<b>\$ 5,422</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ 6,000	\$ -
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>-</b>
<b>FUND BALANCES (DEFICITS):</b>				
Restricted	-	1,228,659	-	-
Committed	-	-	-	-
Assigned	43,769	51,881	4,852	5,422
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>43,769</b>	<b>1,280,540</b>	<b>4,852</b>	<b>5,422</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 43,769</b>	<b>\$ 1,280,540</b>	<b>\$ 10,852</b>	<b>\$ 5,422</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2018

Debt Service Funds (continued)

	SunTrust Capital Lease Agreement	Chase Capital Improvement Revenue Bond Series 2012	TD Bank Capital Improvement Revenue Bond Series 2014	Capital Improvement Revenue Refunding Bonds, Series 2014
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 1,160	\$ 16,566	\$ 4,698	\$ 11,454
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,160</b>	<b>\$ 16,566</b>	<b>\$ 4,698</b>	<b>\$ 11,454</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES (DEFICITS):</b>				
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	1,160	16,566	4,698	11,454
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>1,160</b>	<b>16,566</b>	<b>4,698</b>	<b>11,454</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 1,160</b>	<b>\$ 16,566</b>	<b>\$ 4,698</b>	<b>\$ 11,454</b>

(continued)



ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2018

	Debt Service Funds (concluded)		Capital Project Funds	
	Hastings Capital City Loan	Total Debt Service	Beach Re-nourishment Project	SR207 Corridor Improvement Group Development Project
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ -	\$ 1,765,432	\$ 1,130,503	\$ 159,441
Investments	-	1,630,326	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Interest receivable	-	6,531	660	-
Due from other funds	-	848	-	-
Due from other governments	-	-	1,193,689	-
Inventory	-	-	-	-
Other assets	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 3,403,137</b>	<b>\$ 2,324,852</b>	<b>\$ 159,441</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ -	\$ 6,329	\$ 32,132	\$ -
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>6,329</b>	<b>32,132</b>	<b>-</b>
<b>FUND BALANCES (DEFICITS):</b>				
Restricted	-	3,144,423	1,283,404	142,741
Committed	-	-	-	-
Assigned	-	252,385	1,009,316	16,700
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>-</b>	<b>3,396,808</b>	<b>2,292,720</b>	<b>159,441</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ -</b>	<b>\$ 3,403,137</b>	<b>\$ 2,324,852</b>	<b>\$ 159,441</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2018

	Capital Project Funds (concluded)			
	Sales Tax Revenue Refunding Bonds, Series 2015	Pooled Commercial Paper Notes Series A-1	Total Capital Projects	Total Other Governmental Funds
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 3,856,835	\$ 770,874	\$ 5,917,653	\$ 53,497,190
Investments	889,054	2,459,651	3,348,705	32,020,442
Accounts receivable	-	-	-	1,162,052
Notes receivable	-	-	-	300,000
Interest receivable	2,793	11,833	15,286	260,251
Due from other funds	-	-	-	848
Due from other governments	-	-	1,193,689	2,479,687
Inventory	-	-	-	35,700
Other assets	-	-	-	225,291
<b>TOTAL ASSETS</b>	<b>\$ 4,748,682</b>	<b>\$ 3,242,358</b>	<b>\$ 10,475,333</b>	<b>\$ 89,981,461</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ 716,183	\$ 498	\$ 748,813	\$ 3,984,038
Customer deposits	-	-	-	11,100
Advances from other funds	-	-	-	1,904,121
Due to other funds	-	-	-	239,810
Due to other governments	-	-	-	178,256
Unearned revenue	-	-	-	2,644,107
<b>TOTAL LIABILITIES</b>	<b>716,183</b>	<b>498</b>	<b>748,813</b>	<b>8,961,432</b>
<b>FUND BALANCES (DEFICITS):</b>				
Restricted	3,954,798	3,207,506	8,588,449	72,715,190
Committed	-	-	-	270,643
Assigned	77,701	34,354	1,138,071	9,951,292
Unassigned	-	-	-	(1,917,096)
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>4,032,499</b>	<b>3,241,860</b>	<b>9,726,520</b>	<b>81,020,029</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 4,748,682</b>	<b>\$ 3,242,358</b>	<b>\$ 10,475,333</b>	<b>\$ 89,981,461</b>

(concluded)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Special Revenue Funds			
	County Health Department	Building Services	Court Facilities	Law Enforcement Trust
REVENUES:				
Taxes	\$ 394,110	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	10,467,486	-	-
Intergovernmental	-	-	-	-
Charges for services	-	31,183	-	-
Fines and forfeitures	-	5,130	445,250	20,396
Contributions	-	-	-	-
Investment income	5,899	95,653	104	1,553
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	<u>400,009</u>	<u>10,599,452</u>	<u>445,354</u>	<u>21,949</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	7,087,480	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	417,602	-	-	-
Culture and recreation	-	-	-	-
Court Related	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	<u>417,602</u>	<u>7,087,480</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(17,593)</u>	<u>3,511,972</u>	<u>445,354</u>	<u>21,949</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	4,000	-	-	-
Transfers out	-	-	(462,885)	(15,000)
Long-term debt issued	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>4,000</u>	<u>-</u>	<u>(462,885)</u>	<u>(15,000)</u>
NET CHANGE IN FUND BALANCES	(13,593)	3,511,972	(17,531)	6,949
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>15,340</u>	<u>15,427,169</u>	<u>74,326</u>	<u>80,788</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 1,747</u>	<u>\$ 18,939,141</u>	<u>\$ 56,795</u>	<u>\$ 87,737</u>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	State Housing Initiatives Program	Community Based Care	Court Technology Fund	Crime Prevention Fund
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	965,761	6,422,013	-	-
Charges for services	158,232	-	-	-
Fines and forfeitures	-	-	648,952	73,143
Contributions	-	-	-	-
Investment income	29,664	2,160	40,042	21
Miscellaneous revenue	-	498	-	-
TOTAL REVENUES	<u>1,153,657</u>	<u>6,424,671</u>	<u>688,994</u>	<u>73,164</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	1,579,463	-	-	-
Human services	-	6,429,500	-	-
Culture and recreation	-	-	-	-
Court Related	-	-	312,730	-
Capital Outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	<u>1,579,463</u>	<u>6,429,500</u>	<u>312,730</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(425,806)</u>	<u>(4,829)</u>	<u>376,264</u>	<u>73,164</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	83,178	-	-
Transfers out	-	-	-	(73,164)
Long-term debt issued	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>83,178</u>	<u>-</u>	<u>(73,164)</u>
NET CHANGE IN FUND BALANCES	(425,806)	78,349	376,264	-
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>2,821,661</u>	<u>263,149</u>	<u>5,103,861</u>	<u>-</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 2,395,855</u>	<u>\$ 341,498</u>	<u>\$ 5,480,125</u>	<u>\$ -</u>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	Beach	Pier	Tourist Development Tax	Tree Bank
REVENUES:				
Taxes	\$ -	\$ -	\$ 11,162,486	\$ -
Special assessments	-	-	-	-
Licenses and permits	18,449	-	-	-
Intergovernmental	-	-	-	-
Charges for services	855,964	354,392	-	275,020
Fines and forfeitures	-	-	-	-
Contributions	46,886	-	-	-
Investment income	14,391	2,700	21,369	25,631
Miscellaneous revenue	425	-	224	-
TOTAL REVENUES	<u>936,115</u>	<u>357,092</u>	<u>11,184,079</u>	<u>300,651</u>
EXPENDITURES:				
Current:				
General government	-	-	6,032,486	-
Public safety	559,362	-	-	-
Physical environment	-	-	-	4,684,904
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	645,174	304,858	2,113,723	-
Court Related	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	<u>1,204,536</u>	<u>304,858</u>	<u>8,146,209</u>	<u>4,684,904</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(268,421)</u>	<u>52,234</u>	<u>3,037,870</u>	<u>(4,384,253)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	1,137,211	-	-	-
Transfers out	(475,455)	-	(1,771,594)	-
Long-term debt issued	-	-	-	2,000,000
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>661,756</u>	<u>-</u>	<u>(1,771,594)</u>	<u>2,000,000</u>
NET CHANGE IN FUND BALANCES	393,335	52,234	1,266,276	(2,384,253)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>276,225</u>	<u>128,121</u>	<u>3,080,893</u>	<u>3,673,424</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 669,560</u>	<u>\$ 180,355</u>	<u>\$ 4,347,169</u>	<u>\$ 1,289,171</u>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	Communications Surcharge	County Cultural Center	County Golf Course	Alcohol and Drug Abuse
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	25,000	-	-
Charges for services	-	15,731,620	1,306,193	-
Fines and forfeitures	147,253	-	-	8,926
Contributions	-	290	-	-
Investment income	5,668	53,782	14,743	93
Miscellaneous revenue	-	-	70,979	-
TOTAL REVENUES	152,921	15,810,692	1,391,915	9,019
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	11,072
Culture and recreation	-	15,771,334	1,544,074	-
Court Related	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	38,282	-
Interest and fiscal charges	-	-	1,031	-
TOTAL EXPENDITURES	-	15,771,334	1,583,387	11,072
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	152,921	39,358	(191,472)	(2,053)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	150,000	-	-
Transfers out	-	-	-	-
Long-term debt issued	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	150,000	-	-
NET CHANGE IN FUND BALANCES	152,921	189,358	(191,472)	(2,053)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	262,522	886,052	944,975	8,333
FUND BALANCES (DEFICITS), END OF YEAR	\$ 415,443	\$ 1,075,410	\$ 753,503	\$ 6,280

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	Boating Improvement	Impact Fees Buildings	Impact Fees Police	Impact Fees Fire/EMS
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	3,152,441	482,140	3,115,284
Licenses and permits	-	-	-	-
Intergovernmental	145,423	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	6,732	41,928	10,148	62,128
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	<u>152,155</u>	<u>3,194,369</u>	<u>492,288</u>	<u>3,177,412</u>
EXPENDITURES:				
Current:				
General government	-	26,521	-	-
Public safety	-	-	5,012	158,792
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	67,491	-	-	-
Court Related	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	<u>67,491</u>	<u>26,521</u>	<u>5,012</u>	<u>158,792</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>84,664</u>	<u>3,167,848</u>	<u>487,276</u>	<u>3,018,620</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	(1,801,223)	(312,035)	(762,132)
Long-term debt issued	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(1,801,223)</u>	<u>(312,035)</u>	<u>(762,132)</u>
NET CHANGE IN FUND BALANCES	84,664	1,366,625	175,241	2,256,488
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>317,447</u>	<u>2,328,366</u>	<u>579,513</u>	<u>4,576,649</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 402,111</u>	<u>\$ 3,694,991</u>	<u>\$ 754,754</u>	<u>\$ 6,833,137</u>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	Impact Fees Roads	Impact Fees Parks	E-911 Communi- cations	Vilano Street Lighting
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ 10,422
Special assessments	8,057,220	1,227,280	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	1,076,646	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	3,662	-	-	-
Investment income	143,779	31,113	7,543	323
Miscellaneous revenue	-	-	-	-
<b>TOTAL REVENUES</b>	<b>8,204,661</b>	<b>1,258,393</b>	<b>1,084,189</b>	<b>10,745</b>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	2,176,267	-	-	7,972
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	285,533	-	-
Court Related	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,176,267</b>	<b>285,533</b>	<b>-</b>	<b>7,972</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<b>6,028,394</b>	<b>972,860</b>	<b>1,084,189</b>	<b>2,773</b>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	(1,500,000)	(382,888)	(1,203,404)	-
Long-term debt issued	-	-	-	-
Sale of capital assets	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,500,000)</b>	<b>(382,888)</b>	<b>(1,203,404)</b>	<b>-</b>
NET CHANGE IN FUND BALANCES	4,528,394	589,972	(119,215)	2,773
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	11,835,203	1,330,532	628,413	14,081
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 16,363,597</u>	<u>\$ 1,920,504</u>	<u>\$ 509,198</u>	<u>\$ 16,854</u>

(continued)



ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	St. Augustine South Street Lighting	Elkton Drainage	Private Roads M.S.B.U.	Treasure Beach M.S.B.U.
REVENUES:				
Taxes	\$ 45,998	\$ 33,912	\$ -	\$ -
Special assessments	-	-	18,440	266,425
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	724	99	256	3,746
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	<u>46,722</u>	<u>34,011</u>	<u>18,696</u>	<u>270,171</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	40,387	34,216	3,239	5,229
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court Related	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	2,480	106,829
TOTAL EXPENDITURES	<u>40,387</u>	<u>34,216</u>	<u>5,719</u>	<u>112,058</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>6,335</u>	<u>(205)</u>	<u>12,977</u>	<u>158,113</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	1,395	-
Transfers out	-	-	-	-
Long-term debt issued	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>1,395</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	6,335	(205)	14,372	158,113
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>22,927</u>	<u>4,005</u>	<u>(41,768)</u>	<u>(2,034,836)</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 29,262</u>	<u>\$ 3,800</u>	<u>\$ (27,396)</u>	<u>\$ (1,876,723)</u>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Special Revenue Funds (continued)			
	St. Johns County Transit System	Northwest Recreation	Driver's Education Safety Fund	Summerhaven M.S.T.U.
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ 52,750
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	2,262,109	-	-	2,663
Charges for services	100,000	42,579	-	-
Fines and forfeitures	-	-	72,120	-
Contributions	-	-	-	-
Investment income	2,383	5,515	765	3,586
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	<u>2,364,492</u>	<u>48,094</u>	<u>72,885</u>	<u>58,999</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	68,026	-
Physical environment	-	-	-	-
Transportation	2,436,751	-	-	79,843
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	29,910	-	-
Court Related	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	<u>2,436,751</u>	<u>29,910</u>	<u>68,026</u>	<u>79,843</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(72,259)</u>	<u>18,184</u>	<u>4,859</u>	<u>(20,844)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	276,489	-	-	-
Transfers out	-	-	-	-
Long-term debt issued	-	-	-	-
Sale of capital assets	5,490	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>281,979</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	209,720	18,184	4,859	(20,844)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>125,717</u>	<u>310,485</u>	<u>7,935</u>	<u>194,362</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 335,437</u>	<u>\$ 328,669</u>	<u>\$ 12,794</u>	<u>\$ 173,518</u>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	Court Modernization Fund	Records Modernization Trust Fund	Teen Court	Domestic Violence
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	54,908
Charges for services	616,505	202,055	46,454	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	15,147	16,589	721	-
Miscellaneous revenue	-	-	-	-
<b>TOTAL REVENUES</b>	<b>631,652</b>	<b>218,644</b>	<b>47,175</b>	<b>54,908</b>
EXPENDITURES:				
Current:				
General government	-	169,401	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court Related	611,939	-	45,125	54,908
Capital Outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>611,939</b>	<b>169,401</b>	<b>45,125</b>	<b>54,908</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	19,713	49,243	2,050	-
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Long-term debt issued	-	-	-	-
Sale of capital assets	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>19,713</b>	<b>49,243</b>	<b>2,050</b>	<b>-</b>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	884,085	962,794	28,708	-
FUND BALANCES (DEFICITS), END OF YEAR	\$ 903,798	\$ 1,012,037	\$ 30,758	\$ -

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	Title IV D Fund	Equitable Sharing Proceeds Fund	HIDTA Fund	Canteen Fund
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	120,479	2,298	3,087,791	-
Charges for services	-	-	-	378,212
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	5	-	-	-
Miscellaneous revenue	-	-	-	5
<b>TOTAL REVENUES</b>	<b>120,484</b>	<b>2,298</b>	<b>3,087,791</b>	<b>378,217</b>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	10,000	3,087,791	306,163
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court Related	116,940	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>116,940</b>	<b>10,000</b>	<b>3,087,791</b>	<b>306,163</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<b>3,544</b>	<b>(7,702)</b>	<b>-</b>	<b>72,054</b>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Long-term debt issued	-	-	-	-
Sale of capital assets	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>3,544</b>	<b>(7,702)</b>	<b>-</b>	<b>72,054</b>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	7,521	153,585	-	206,810
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 11,065</u>	<u>\$ 145,883</u>	<u>\$ -</u>	<u>\$ 278,864</u>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Special Revenue Funds (concluded)		Debt Service Funds	
	NET Fund	Alarm Fund	Total Special Revenue	Transportation Improvement Revenue Refunding Bonds, Series 2012
REVENUES:				
Taxes	\$ -	\$ -	\$ 11,699,678	\$ 1,052,630
Special assessments	-	-	16,319,230	-
Licenses and permits	-	166,066	10,652,001	-
Intergovernmental	50,211	-	14,215,302	-
Charges for services	-	-	20,098,409	-
Fines and forfeitures	-	-	1,421,170	-
Contributions	-	-	50,838	-
Investment income	-	-	666,703	21,451
Miscellaneous revenue	-	-	72,131	330,337
TOTAL REVENUES	50,211	166,066	75,195,462	1,404,418
EXPENDITURES:				
Current:				
General government	-	-	6,228,408	-
Public safety	50,211	156,975	11,489,812	-
Physical environment	-	-	4,684,904	-
Transportation	-	-	4,783,904	-
Economic environment	-	-	1,579,463	-
Human services	-	-	6,858,174	-
Culture and recreation	-	-	20,762,097	-
Court Related	-	-	1,141,642	-
Capital Outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	38,282	1,080,000
Interest and fiscal charges	-	-	110,340	936,575
TOTAL EXPENDITURES	50,211	156,975	57,677,026	2,016,575
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	9,091	17,518,436	(612,157)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	1,652,273	625,000
Transfers out	-	(9,091)	(8,768,871)	-
Long-term debt issued	-	-	2,000,000	-
Sale of capital assets	-	-	5,490	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(9,091)	(5,111,108)	625,000
NET CHANGE IN FUND BALANCES	-	-	12,407,328	12,843
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	55,489,373	16,000
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 67,896,701	\$ 28,843

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Debt Service Funds (continued)			
	Transportation Improvement Revenue Refunding Bonds, Series 2015	Sales Tax Revenue Refunding Bonds, Series 2009	Sales Tax Revenue Refunding Bonds, Series 2009A	Sales Tax Revenue Refunding Bonds, Series 2012
REVENUES:				
Taxes	\$ 783,661	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	886,181	1,562,790	1,527,089
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	15,092	22,444	20,487	16,056
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	<u>798,753</u>	<u>908,625</u>	<u>1,583,277</u>	<u>1,543,145</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court Related	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal retirement	645,000	1,115,000	1,450,000	245,000
Interest and fiscal charges	1,015,794	792,662	121,963	1,673,419
TOTAL EXPENDITURES	<u>1,660,794</u>	<u>1,907,662</u>	<u>1,571,963</u>	<u>1,918,419</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(862,041)</u>	<u>(999,037)</u>	<u>11,314</u>	<u>(375,274)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	875,000	983,462	-	382,888
Transfers out	-	-	-	-
Long-term debt issued	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>875,000</u>	<u>983,462</u>	<u>-</u>	<u>382,888</u>
NET CHANGE IN FUND BALANCES	12,959	(15,575)	11,314	7,614
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>8,693</u>	<u>1,945,661</u>	<u>16,272</u>	<u>12,566</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 21,652</u>	<u>\$ 1,930,086</u>	<u>\$ 27,586</u>	<u>\$ 20,180</u>

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Debt Service Funds (continued)			
	Sales Tax Revenue Refunding Bonds, Series 2015	Ponte Vedra MSD State Revolving Loan	Pooled Commercial Paper Loan Program	St. Johns County Community Redevelopment Agency Refunding Notes
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	354,256	-	-
Licenses and permits	-	-	-	-
Intergovernmental	1,868,856	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	34,455	16,428	3,033	4,204
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	<u>1,903,311</u>	<u>370,684</u>	<u>3,033</u>	<u>4,204</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	20,140	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court Related	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal retirement	1,545,000	272,966	1,964,000	473,000
Interest and fiscal charges	2,380,025	74,587	135,340	39,652
TOTAL EXPENDITURES	<u>3,925,025</u>	<u>367,693</u>	<u>2,099,340</u>	<u>512,652</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,021,714)</u>	<u>2,991</u>	<u>(2,096,307)</u>	<u>(508,448)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	2,042,778	-	2,083,126	510,514
Transfers out	-	-	-	-
Long-term debt issued	-	-	9,000	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,042,778</u>	<u>-</u>	<u>2,092,126</u>	<u>510,514</u>
NET CHANGE IN FUND BALANCES	21,064	2,991	(4,181)	2,066
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>22,705</u>	<u>1,277,549</u>	<u>9,033</u>	<u>3,356</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 43,769</u>	<u>\$ 1,280,540</u>	<u>\$ 4,852</u>	<u>\$ 5,422</u>

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Debt Service Funds (continued)			
	SunTrust Capital Lease Agreement	Chase Capital Improvement Revenue Bond Series 2012	TD Bank Capital Improvement Revenue Bond Series 2014	Capital Improvement Revenue Refunding Bonds, Series 2014
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	1,166,338
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	1,068	12,683	3,604	9,597
Miscellaneous revenue	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,068</b>	<b>12,683</b>	<b>3,604</b>	<b>1,175,935</b>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court Related	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal retirement	190,935	1,136,000	270,000	590,000
Interest and fiscal charges	50,625	143,353	144,182	576,906
<b>TOTAL EXPENDITURES</b>	<b>241,560</b>	<b>1,279,353</b>	<b>414,182</b>	<b>1,166,906</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(240,492)	(1,266,670)	(410,578)	9,029
OTHER FINANCING SOURCES (USES):				
Transfers in	239,823	1,272,540	412,390	-
Transfers out	-	-	-	-
Long-term debt issued	-	-	-	-
Sale of capital assets	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>239,823</b>	<b>1,272,540</b>	<b>412,390</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(669)</b>	<b>5,870</b>	<b>1,812</b>	<b>9,029</b>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,829	10,696	2,886	2,425
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 1,160</u>	<u>\$ 16,566</u>	<u>\$ 4,698</u>	<u>\$ 11,454</u>

(continued)



ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Debt Service Funds (concluded)		Capital Project Funds	
	Hastings Capital City Loan	Total Debt Service	Beach Re-nourishment Project	SR207 Corridor Improvement Group Development Project
REVENUES:				
Taxes	\$ -	\$ 1,836,291	\$ -	\$ -
Special assessments	-	354,256	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	7,011,254	1,469,539	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	108	180,710	15,216	2,723
Miscellaneous revenue	-	330,337	-	-
<b>TOTAL REVENUES</b>	<b>108</b>	<b>9,712,848</b>	<b>1,484,755</b>	<b>2,723</b>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	20,140	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court Related	-	-	-	-
Capital Outlay	-	-	186,135	-
Debt service:				
Principal retirement	62,415	11,039,316	-	-
Interest and fiscal charges	394	8,085,477	-	-
<b>TOTAL EXPENDITURES</b>	<b>62,809</b>	<b>19,144,933</b>	<b>186,135</b>	<b>-</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(62,701)	(9,432,085)	1,298,620	2,723
OTHER FINANCING SOURCES (USES):				
Transfers in	68,062	9,495,583	475,000	-
Transfers out	(5,361)	(5,361)	-	-
Long-term debt issued	-	9,000	-	-
Sale of capital assets	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>62,701</b>	<b>9,499,222</b>	<b>475,000</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>67,137</b>	<b>1,773,620</b>	<b>2,723</b>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	3,329,671	519,100	156,718
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ 3,396,808	\$ 2,292,720	\$ 159,441

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Capital Project Funds (concluded)			
	Sales Tax Revenue Refunding Bonds, Series 2015	Pooled Commercial Paper Notes Series A-1	Total Capital Projects	Total Other Governmental Funds
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ 13,535,969
Special assessments	-	-	-	16,673,486
Licenses and permits	-	-	-	10,652,001
Intergovernmental	-	-	1,469,539	22,696,095
Charges for services	-	-	-	20,098,409
Fines and forfeitures	-	-	-	1,421,170
Contributions	-	-	-	50,838
Investment income	77,701	34,354	129,994	977,407
Miscellaneous revenue	-	-	-	402,468
TOTAL REVENUES	<u>77,701</u>	<u>34,354</u>	<u>1,599,533</u>	<u>86,507,843</u>
EXPENDITURES:				
Current:				
General government	-	-	-	6,228,408
Public safety	-	-	-	11,489,812
Physical environment	-	-	-	4,705,044
Transportation	-	-	-	4,783,904
Economic environment	-	-	-	1,579,463
Human services	-	-	-	6,858,174
Culture and recreation	-	-	-	20,762,097
Court Related	-	-	-	1,141,642
Capital Outlay	4,326,053	1,475,685	5,987,873	5,987,873
Debt service:				
Principal retirement	-	-	-	11,077,598
Interest and fiscal charges	-	-	-	8,195,817
TOTAL EXPENDITURES	<u>4,326,053</u>	<u>1,475,685</u>	<u>5,987,873</u>	<u>82,809,832</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(4,248,352)</u>	<u>(1,441,331)</u>	<u>(4,388,340)</u>	<u>3,698,011</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	475,000	11,622,856
Transfers out	-	-	-	(8,774,232)
Long-term debt issued	-	-	-	2,009,000
Sale of capital assets	-	-	-	5,490
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>475,000</u>	<u>4,863,114</u>
NET CHANGE IN FUND BALANCES	(4,248,352)	(1,441,331)	(3,913,340)	8,561,125
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>8,280,851</u>	<u>4,683,191</u>	<u>13,639,860</u>	<u>72,458,904</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 4,032,499</u>	<u>\$ 3,241,860</u>	<u>\$ 9,726,520</u>	<u>\$ 81,020,029</u> (concluded)

ST. JOHNS COUNTY, FLORIDA  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Special Revenue Funds					
	County Health Department			Building Services		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 408,290	\$ 408,290	\$ 394,110	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	8,073,914	8,073,914	10,467,486
Intergovernmental	-	-	-	-	50,877	-
Charges for services	-	-	-	22,356	22,356	31,183
Fines and forfeitures	-	-	-	586	586	5,130
Contributions	-	-	-	-	-	-
Investment income	170	170	5,899	84,780	84,780	95,653
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(20,423)	(20,423)	-	(409,082)	(409,082)	-
TOTAL REVENUES	388,037	388,037	400,009	7,772,554	7,823,431	10,599,452
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	12,942,463	12,553,969	7,087,480
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	419,250	419,250	417,602	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	419,250	419,250	417,602	12,942,463	12,553,969	7,087,480
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(31,213)	(31,213)	(17,593)	(5,169,909)	(4,730,538)	3,511,972
OTHER FINANCING SOURCES (USES):						
Transfers in	4,000	4,000	4,000	-	-	-
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	4,000	4,000	4,000	-	-	-
NET CHANGE IN FUND BALANCES	(27,213)	(27,213)	(13,593)	(5,169,909)	(4,730,538)	3,511,972
FUND BALANCES, BEGINNING OF YEAR	27,213	27,213	15,340	15,235,918	15,235,918	15,427,169
FUND BALANCES, END OF YEAR	\$ -	\$ -	\$ 1,747	\$ 10,066,009	\$ 10,505,380	\$ 18,939,141

(continued)

ST. JOHNS COUNTY, FLORIDA  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	Court Facilities			Law Enforcement Trust		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	467,000	467,000	445,250	-	-	20,396
Contributions	-	-	-	-	-	-
Investment income	50	50	104	-	-	1,553
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(23,353)	(23,353)	-	-	-	-
TOTAL REVENUES	443,697	443,697	445,354	-	-	21,949
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	443,697	443,697	445,354	-	-	21,949
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	(462,885)	(462,885)	(462,885)	-	(15,000)	(15,000)
Long-term debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(462,885)	(462,885)	(462,885)	-	(15,000)	(15,000)
NET CHANGE IN FUND BALANCES	(19,188)	(19,188)	(17,531)	-	(15,000)	6,949
FUND BALANCES, BEGINNING OF YEAR	70,619	70,619	74,326	74,257	74,257	80,788
FUND BALANCES, END OF YEAR	\$ 51,431	\$ 51,431	\$ 56,795	\$ 74,257	\$ 59,257	\$ 87,737

(continued)

ST. JOHNS COUNTY, FLORIDA  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	State Housing Initiatives Program			Community Based Care		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,718,628	1,718,628	965,761	6,051,493	6,415,840	6,422,013
Charges for services	-	-	158,232	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	29,664	-	-	2,160
Miscellaneous revenue	-	-	-	-	-	498
FS 129 statutory reduction	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,718,628</b>	<b>1,718,628</b>	<b>1,153,657</b>	<b>6,051,493</b>	<b>6,415,840</b>	<b>6,424,671</b>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	2,764,133	2,764,133	1,579,463	-	-	-
Human services	-	-	-	6,356,594	6,720,941	6,429,500
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,764,133</b>	<b>2,764,133</b>	<b>1,579,463</b>	<b>6,356,594</b>	<b>6,720,941</b>	<b>6,429,500</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,045,505)	(1,045,505)	(425,806)	(305,101)	(305,101)	(4,829)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	89,428	89,428	83,178
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>89,428</b>	<b>89,428</b>	<b>83,178</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(1,045,505)</b>	<b>(1,045,505)</b>	<b>(425,806)</b>	<b>(215,673)</b>	<b>(215,673)</b>	<b>78,349</b>
FUND BALANCES, BEGINNING OF YEAR	1,537,165	1,537,165	2,821,661	215,673	215,673	263,149
FUND BALANCES, END OF YEAR	\$ 491,660	\$ 491,660	\$ 2,395,855	\$ -	\$ -	\$ 341,498

(continued)

ST. JOHNS COUNTY, FLORIDA  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	Court Technology Fund			Crime Prevention Fund		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	625,000	625,000	648,952	70,000	70,000	73,143
Contributions	-	-	-	-	-	-
Investment income	17,000	17,000	40,042	-	-	21
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(32,100)	(32,100)	-	(3,500)	(3,500)	-
TOTAL REVENUES	609,900	609,900	688,994	66,500	66,500	73,164
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	442,458	442,458	312,730	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	442,458	442,458	312,730	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	167,442	167,442	376,264	66,500	66,500	73,164
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(66,510)	(66,510)	(73,164)
Long-term debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(66,510)	(66,510)	(73,164)
NET CHANGE IN FUND BALANCES	167,442	167,442	376,264	(10)	(10)	-
FUND BALANCES, BEGINNING OF YEAR	4,910,409	4,910,409	5,103,861	10	10	-
FUND BALANCES, END OF YEAR	\$ 5,077,851	\$ 5,077,851	\$ 5,480,125	\$ -	\$ -	\$ -

(continued)

ST. JOHNS COUNTY, FLORIDA  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	Beach			Pier		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	20,000	20,000	18,449	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	798,450	798,450	855,964	372,780	372,780	354,392
Fines and forfeitures	-	-	-	-	-	-
Contributions	39,704	39,704	46,886	-	-	-
Investment income	750	750	14,391	70	70	2,700
Miscellaneous revenue	-	-	425	-	-	-
FS 129 statutory reduction	(42,945)	(42,945)	-	(18,643)	(18,643)	-
TOTAL REVENUES	815,959	815,959	936,115	354,207	354,207	357,092
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	699,244	700,489	559,362	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	784,595	783,350	645,174	369,278	337,386	304,858
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	1,483,839	1,483,839	1,204,536	369,278	337,386	304,858
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(667,880)	(667,880)	(268,421)	(15,071)	16,821	52,234
OTHER FINANCING SOURCES (USES):						
Transfers in	1,137,211	1,137,211	1,137,211	-	-	-
Transfers out	(487,650)	(487,650)	(475,455)	-	-	-
Long-term debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	649,561	649,561	661,756	-	-	-
NET CHANGE IN FUND BALANCES	(18,319)	(18,319)	393,335	(15,071)	16,821	52,234
FUND BALANCES, BEGINNING OF YEAR	18,319	18,319	276,225	127,480	127,480	128,121
FUND BALANCES, END OF YEAR	\$ -	\$ -	\$ 669,560	\$ 112,409	\$ 144,301	\$ 180,355

(continued)

ST. JOHNS COUNTY, FLORIDA  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	Tourist Development Tax			Tree Bank		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 11,046,429	\$ 11,046,429	\$ 11,162,486	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	40,000	40,000	-
Charges for services	-	-	-	-	-	275,020
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	2,763	2,763	21,369	12,441	12,441	25,631
Miscellaneous revenue	(220,929)	(220,929)	224	-	-	-
FS 129 statutory reduction	(541,413)	(541,413)	-	(622)	(622)	-
TOTAL REVENUES	10,286,850	10,286,850	11,184,079	51,819	51,819	300,651
EXPENDITURES:						
Current:						
General government	7,120,730	7,120,730	6,032,486	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	1,297,057	5,287,057	4,684,904
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	2,787,476	2,787,476	2,113,723	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	9,908,206	9,908,206	8,146,209	1,297,057	5,287,057	4,684,904
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	378,644	378,644	3,037,870	(1,245,238)	(5,235,238)	(4,384,253)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	(1,830,855)	(1,832,214)	(1,771,594)	-	-	-
Long-term debt issued	-	-	-	-	2,000,000	2,000,000
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,830,855)	(1,832,214)	(1,771,594)	-	2,000,000	2,000,000
NET CHANGE IN FUND BALANCES	(1,452,211)	(1,453,570)	1,266,276	(1,245,238)	(3,235,238)	(2,384,253)
FUND BALANCES, BEGINNING OF YEAR	2,121,292	2,121,292	3,080,893	3,449,465	3,449,465	3,673,424
FUND BALANCES, END OF YEAR	\$ 669,081	\$ 667,722	\$ 4,347,169	\$ 2,204,227	\$ 214,227	\$ 1,289,171

(continued)



ST. JOHNS COUNTY, FLORIDA  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	Communications Surcharge			County Cultural Center		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	0.00
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	25,000
Charges for services	-	-	-	14,579,066	15,839,571	15,731,620
Fines and forfeitures	140,000	140,000	147,253	-	-	-
Contributions	-	-	-	-	290	290
Investment income	500	500	5,668	15,179	15,179	53,782
Miscellaneous revenue	-	-	-	767,929	767,929	-
FS 129 statutory reduction	(7,025)	(7,025)	-	(767,929)	(767,929)	-
TOTAL REVENUES	133,475	133,475	152,921	14,594,245	15,855,040	15,810,692
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	14,376,921	15,771,350	15,771,334
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	14,376,921	15,771,350	15,771,334
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	133,475	133,475	152,921	217,324	83,690	39,358
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	150,000	150,000	150,000
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	150,000	150,000	150,000
NET CHANGE IN FUND BALANCES	133,475	133,475	152,921	367,324	233,690	189,358
FUND BALANCES, BEGINNING OF YEAR	257,874	257,874	262,522	1,390,551	1,390,551	886,052
FUND BALANCES, END OF YEAR	\$ 391,349	\$ 391,349	\$ 415,443	\$ 1,757,875	\$ 1,624,241	\$ 1,075,410

(continued)

ST. JOHNS COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	County Golf Course			Alcohol and Drug Abuse		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	1,264,990	1,264,990	1,306,193	-	-	-
Fines and forfeitures	-	-	-	7,000	7,000	8,926
Contributions	-	-	-	-	-	-
Investment income	1,120	1,120	14,743	-	-	93
Miscellaneous revenue	55,000	63,950	70,979	-	-	-
FS 129 statutory reduction	(66,056)	(66,056)	-	(350)	(350)	-
TOTAL REVENUES	1,255,054	1,264,004	1,391,915	6,650	6,650	9,019
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	11,073	11,073	11,072
Culture and recreation	1,802,376	1,966,077	1,544,074	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	58,161	38,286	38,282	-	-	-
Interest and fiscal charges	5,398	4,729	1,031	-	-	-
TOTAL EXPENDITURES	1,865,935	2,009,092	1,583,387	11,073	11,073	11,072
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(610,881)	(745,088)	(191,472)	(4,423)	(4,423)	(2,053)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Long-term debt issued	215,600	215,600	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	215,600	215,600	-	-	-	-
NET CHANGE IN FUND BALANCES	(395,281)	(529,488)	(191,472)	(4,423)	(4,423)	(2,053)
FUND BALANCES, BEGINNING OF YEAR	956,027	956,027	944,975	8,400	8,400	8,333
FUND BALANCES, END OF YEAR	\$ 560,746	\$ 426,539	\$ 753,503	\$ 3,977	\$ 3,977	\$ 6,280

(continued)

ST. JOHNS COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	Boating Improvement			Impact Fees Buildings		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	2,430,251	2,430,251	3,152,441
Licenses and permits	-	-	-	-	-	-
Intergovernmental	158,865	158,865	145,423	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	250	250	6,732	2,600	2,600	41,928
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(4,013)	(4,013)	-	(124,122)	(124,122)	-
TOTAL REVENUES	155,102	155,102	152,155	2,308,729	2,308,729	3,194,369
EXPENDITURES:						
Current:						
General government	-	-	-	61,380	61,380	26,521
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	247,922	286,200	67,491	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	247,922	286,200	67,491	61,380	61,380	26,521
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(92,820)	(131,098)	84,664	2,247,349	2,247,349	3,167,848
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(1,801,223)	(1,801,223)	(1,801,223)
Long-term debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(1,801,223)	(1,801,223)	(1,801,223)
NET CHANGE IN FUND BALANCES	(92,820)	(131,098)	84,664	446,126	446,126	1,366,625
FUND BALANCES, BEGINNING OF YEAR	395,661	395,661	317,447	2,275,428	2,275,428	2,328,366
FUND BALANCES, END OF YEAR	\$ 302,841	\$ 264,563	\$ 402,111	\$ 2,721,554	\$ 2,721,554	\$ 3,694,991

(continued)

ST. JOHNS COUNTY, FLORIDA  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	Impact Fees Police			Impact Fees Fire/EMS		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	348,690	348,690	482,140	2,460,085	2,460,085	3,115,284
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	200	200	10,148	3,500	3,500	62,128
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(17,947)	(17,947)	-	(125,719)	(125,719)	-
TOTAL REVENUES	330,943	330,943	492,288	2,337,866	2,337,866	3,177,412
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	511,985	511,985	5,012	364,500	364,500	158,792
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	511,985	511,985	5,012	364,500	364,500	158,792
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(181,042)	(181,042)	487,276	1,973,366	1,973,366	3,018,620
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	(312,035)	(312,896)	(312,035)	(762,132)	(762,132)	(762,132)
Long-term debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(312,035)	(312,896)	(312,035)	(762,132)	(762,132)	(762,132)
NET CHANGE IN FUND BALANCES	(493,077)	(493,938)	175,241	1,211,234	1,211,234	2,256,488
FUND BALANCES, BEGINNING OF YEAR	558,211	558,211	579,513	4,434,977	4,434,977	4,576,649
FUND BALANCES, END OF YEAR	\$ 65,134	\$ 64,273	\$ 754,754	\$ 5,646,211	\$ 5,646,211	\$ 6,833,137

(continued)

ST. JOHNS COUNTY, FLORIDA  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	Impact Fees Roads			Impact Fees Parks		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	5,727,122	5,727,122	8,057,220	833,076	833,076	1,227,280
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	1,210,085	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	3,662	-	368,511	-
Investment income	55,000	55,000	143,779	200	200	31,113
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(294,522)	(294,522)	-	(42,519)	(42,519)	-
TOTAL REVENUES	5,487,600	6,697,685	8,204,661	790,757	1,159,268	1,258,393
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	13,435,086	14,943,422	2,176,267	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	193,795	1,065,547	285,533
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	13,435,086	14,943,422	2,176,267	193,795	1,065,547	285,533
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(7,947,486)	(8,245,737)	6,028,394	596,962	93,721	972,860
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	(1,500,000)	(1,500,000)	(1,500,000)	(382,888)	(382,888)	(382,888)
Long-term debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,500,000)	(1,500,000)	(1,500,000)	(382,888)	(382,888)	(382,888)
NET CHANGE IN FUND BALANCES	(9,447,486)	(9,745,737)	4,528,394	214,074	(289,167)	589,972
FUND BALANCES, BEGINNING OF YEAR	11,442,551	11,442,551	11,835,203	1,403,589	1,403,589	1,330,532
FUND BALANCES, END OF YEAR	\$ 1,995,065	\$ 1,696,814	\$ 16,363,597	\$ 1,617,663	\$ 1,114,422	\$ 1,920,504

(continued)

ST. JOHNS COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	E-911 Communications			Vilano Street Lighting		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ 10,775	\$ 10,775	\$ 10,422
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,170,000	1,170,000	1,076,646	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	800	800	7,543	100	100	323
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(58,540)	(58,540)	-	(544)	(544)	-
TOTAL REVENUES	1,112,260	1,112,260	1,084,189	10,331	10,331	10,745
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	10,594	10,594	7,972
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	10,594	10,594	7,972
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,112,260	1,112,260	1,084,189	(263)	(263)	2,773
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	(1,334,602)	(1,335,398)	(1,203,404)	-	-	-
Long-term debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,334,602)	(1,335,398)	(1,203,404)	-	-	-
NET CHANGE IN FUND BALANCES	(222,342)	(223,138)	(119,215)	(263)	(263)	2,773
FUND BALANCES, BEGINNING OF YEAR	562,719	562,719	628,413	11,072	11,072	14,081
FUND BALANCES, END OF YEAR	\$ 340,377	\$ 339,581	\$ 509,198	\$ 10,809	\$ 10,809	\$ 16,854

(continued)

ST. JOHNS COUNTY, FLORIDA  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	St. Augustine South Street Lighting			Elkton Drainage		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 47,598	\$ 47,598	\$ 45,998	\$ 35,000	\$ 35,000	\$ 33,912
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	100	100	724	10	10	99
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(2,385)	(2,385)	-	(1,751)	(1,751)	-
TOTAL REVENUES	45,313	45,313	46,722	33,259	33,259	34,011
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	41,220	41,220	40,387	34,247	34,247	34,216
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	41,220	41,220	40,387	34,247	34,247	34,216
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	4,093	4,093	6,335	(988)	(988)	(205)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	4,093	4,093	6,335	(988)	(988)	(205)
FUND BALANCES, BEGINNING OF YEAR	14,476	14,476	22,927	3,883	3,883	4,005
FUND BALANCES, END OF YEAR	\$ 18,569	\$ 18,569	\$ 29,262	\$ 2,895	\$ 2,895	\$ 3,800

(continued)

ST. JOHNS COUNTY, FLORIDA  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	Private Roads M.S.B.U.			Treasure Beach M.S.B.U.		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	19,272	19,272	18,440	271,260	271,260	266,425
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	425	425	256	600	600	3,746
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(985)	(985)	-	(13,593)	(13,593)	-
TOTAL REVENUES	18,712	18,712	18,696	258,267	258,267	270,171
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	380	3,251	3,239	5,425	5,425	5,229
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	2,484	2,484	2,480	107,758	107,758	106,829
TOTAL EXPENDITURES	2,864	5,735	5,719	113,183	113,183	112,058
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	15,848	12,977	12,977	145,084	145,084	158,113
OTHER FINANCING SOURCES (USES):						
Transfers in	-	1,500	1,395	-	-	-
Transfers out	(15,848)	(14,477)	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(15,848)	(12,977)	1,395	-	-	-
NET CHANGE IN FUND BALANCES	-	-	14,372	145,084	145,084	158,113
FUND BALANCES, BEGINNING OF YEAR	-	-	(41,768)	-	-	(2,034,836)
FUND BALANCES, END OF YEAR	\$ -	\$ -	\$ (27,396)	\$ 145,084	\$ 145,084	\$ (1,876,723)

(continued)



ST. JOHNS COUNTY, FLORIDA  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	St. Johns County Transit System			Northwest Recreation		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	2,787,834	3,198,929	2,262,109	55,700	55,700	-
Charges for services	-	-	100,000	40,000	40,000	42,579
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	155	155	2,383	200	200	5,515
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(8)	(8)	-	(2,010)	(2,010)	-
<b>TOTAL REVENUES</b>	<b>2,787,981</b>	<b>3,199,076</b>	<b>2,364,492</b>	<b>93,890</b>	<b>93,890</b>	<b>48,094</b>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	3,170,523	3,581,618	2,436,751	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	116,900	102,866	29,910
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>3,170,523</b>	<b>3,581,618</b>	<b>2,436,751</b>	<b>116,900</b>	<b>102,866</b>	<b>29,910</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(382,542)	(382,542)	(72,259)	(23,010)	(8,976)	18,184
OTHER FINANCING SOURCES (USES):						
Transfers in	276,489	276,489	276,489	-	-	-
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	5,490	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>276,489</b>	<b>276,489</b>	<b>281,979</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(106,053)</b>	<b>(106,053)</b>	<b>209,720</b>	<b>(23,010)</b>	<b>(8,976)</b>	<b>18,184</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>187,463</b>	<b>187,463</b>	<b>125,717</b>	<b>316,602</b>	<b>316,602</b>	<b>310,485</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 81,410</b>	<b>\$ 81,410</b>	<b>\$ 335,437</b>	<b>\$ 293,592</b>	<b>\$ 307,626</b>	<b>\$ 328,669</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	Driver's Education Safety Fund			Summerhaven M.S.T.U.		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ 54,254	\$ 54,254	\$ 52,750
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	2,663
Charges for services	-	-	-	-	-	-
Fines and forfeitures	71,606	71,606	72,120	-	-	-
Contributions	-	-	-	-	-	-
Investment income	200	200	765	500	500	3,586
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(3,590)	(3,590)	-	(2,738)	(2,738)	-
TOTAL REVENUES	68,216	68,216	72,885	52,016	52,016	58,999
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	68,026	68,026	68,026	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	238,751	238,751	79,843
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	68,026	68,026	68,026	238,751	238,751	79,843
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	190	190	4,859	(186,735)	(186,735)	(20,844)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	190	190	4,859	(186,735)	(186,735)	(20,844)
FUND BALANCES, BEGINNING OF YEAR	2,348	2,348	7,935	186,735	186,735	194,362
FUND BALANCES, END OF YEAR	\$ 2,538	\$ 2,538	\$ 12,794	\$ -	\$ -	\$ 173,518

(continued)

ST. JOHNS COUNTY, FLORIDA  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	Court Modernization Fund			Records Modernization Trust Fund		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	600,000	600,000	616,505	195,000	195,000	202,055
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	4,000	4,000	15,147	3,500	3,500	16,589
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	604,000	604,000	631,652	198,500	198,500	218,644
EXPENDITURES:						
Current:						
General government	-	-	-	118,000	195,000	169,401
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	573,800	694,450	611,939	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	573,800	694,450	611,939	118,000	195,500	169,401
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	30,200	(90,450)	19,713	80,500	3,000	49,243
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	30,200	(90,450)	19,713	80,500	3,000	49,243
FUND BALANCES, BEGINNING OF YEAR	785,357	655,357	884,085	717,841	711,841	962,794
FUND BALANCES, END OF YEAR	\$ 815,557	\$ 564,907	\$ 903,798	\$ 798,341	\$ 714,841	\$ 1,012,037

(continued)

ST. JOHNS COUNTY, FLORIDA  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	Teen Court			Domestic Violence		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	54,908	54,908	54,908
Charges for services	72,700	72,700	46,454	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	300	300	721	-	-	-
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>73,000</b>	<b>73,000</b>	<b>47,175</b>	<b>54,908</b>	<b>54,908</b>	<b>54,908</b>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	73,000	73,000	45,125	54,908	54,908	54,908
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>73,000</b>	<b>73,000</b>	<b>45,125</b>	<b>54,908</b>	<b>54,908</b>	<b>54,908</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	2,050	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>-</b>	<b>2,050</b>	<b>-</b>	<b>-</b>	<b>-</b>
FUND BALANCES, BEGINNING OF YEAR	42,896	42,896	28,708	-	-	-
FUND BALANCES, END OF YEAR	\$ 42,896	\$ 42,896	\$ 30,758	\$ -	\$ -	\$ -

(continued)

ST. JOHNS COUNTY, FLORIDA  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	Title IV D Fund			Equitable Sharing Proceeds Fund		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	117,825	117,825	120,479	-	2,298	2,298
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	5	-	-	-
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	117,825	117,825	120,484	-	2,298	2,298
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	10,000	10,000
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	117,825	117,825	116,940	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	117,825	117,825	116,940	-	10,000	10,000
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	3,544	-	(7,702)	(7,702)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	3,544	-	(7,702)	(7,702)
FUND BALANCES, BEGINNING OF YEAR	67,826	67,826	7,521	-	7,702	153,585
FUND BALANCES, END OF YEAR	\$ 67,826	\$ 67,826	\$ 11,065	\$ -	\$ -	\$ 145,883

(continued)

ST. JOHNS COUNTY, FLORIDA  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

Special Revenue Funds (continued)

	HIDTA Fund			Canteen Fund		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	3,021,000	3,609,500	3,087,791	-	-	-
Charges for services	-	-	-	-	378,212	378,212
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	-	-	5
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>3,021,000</b>	<b>3,609,500</b>	<b>3,087,791</b>	<b>-</b>	<b>378,212</b>	<b>378,217</b>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	3,021,000	3,609,500	3,087,791	-	378,212	306,163
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>3,021,000</b>	<b>3,609,500</b>	<b>3,087,791</b>	<b>-</b>	<b>378,212</b>	<b>306,163</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	-	72,054
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72,054</b>
FUND BALANCES, BEGINNING OF YEAR	-	-	-	251,113	251,113	206,810
FUND BALANCES, END OF YEAR	\$ -	\$ -	\$ -	\$ 251,113	\$ 251,113	\$ 278,864

(continued)

ST. JOHNS COUNTY, FLORIDA  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

Special Revenue Funds (concluded)

	NET Fund			Alarm Ordinance Fund		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	166,066	166,066
Intergovernmental	-	50,211	50,211	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	-	50,211	50,211	-	166,066	166,066
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	50,211	50,211	-	166,066	156,975
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	-	50,211	50,211	-	166,066	156,975
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	-	9,091
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(9,091)
Long-term debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	(9,091)
NET CHANGE IN FUND BALANCES	-	-	-	-	-	-
FUND BALANCES, BEGINNING OF YEAR	-	-	-	-	-	-
FUND BALANCES, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(continued)

ST. JOHNS COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

Debt Service Funds						
	Transportation Improvement Revenue Refunding Bonds, Series 2012			Transportation Improvement Revenue Refunding Bonds, Series 2015		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
<b>REVENUES:</b>						
Taxes	\$ 1,382,119	\$ 1,382,119	\$ 1,052,630	\$ 783,661	\$ 783,661	\$ 783,661
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	500	500	21,451	-	-	15,092
Miscellaneous revenue	-	-	330,337	-	-	-
FS 129 statutory reduction	(25)	(25)	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,382,594</b>	<b>1,382,594</b>	<b>1,404,418</b>	<b>783,661</b>	<b>783,661</b>	<b>798,753</b>
<b>EXPENDITURES:</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	1,080,000	1,080,000	1,080,000	645,000	645,000	645,000
Interest and fiscal charges	936,575	936,575	936,575	1,015,794	1,015,794	1,015,794
<b>TOTAL EXPENDITURES</b>	<b>2,016,575</b>	<b>2,016,575</b>	<b>2,016,575</b>	<b>1,660,794</b>	<b>1,660,794</b>	<b>1,660,794</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(633,981)</b>	<b>(633,981)</b>	<b>(612,157)</b>	<b>(877,133)</b>	<b>(877,133)</b>	<b>(862,041)</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in	625,000	625,000	625,000	875,000	875,000	875,000
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>625,000</b>	<b>625,000</b>	<b>625,000</b>	<b>875,000</b>	<b>875,000</b>	<b>875,000</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(8,981)</b>	<b>(8,981)</b>	<b>12,843</b>	<b>(2,133)</b>	<b>(2,133)</b>	<b>12,959</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>8,981</b>	<b>8,981</b>	<b>16,000</b>	<b>2,133</b>	<b>2,133</b>	<b>8,693</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,843</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,652</b>

(continued)



ST. JOHNS COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Debt Service Funds (continued)					
	Sales Tax Revenue Refunding Bonds, Series 2009			Sales Tax Revenue Refunding Bonds, Series 2009A		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	886,181	886,181	886,181	1,562,790	1,562,790	1,562,790
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	3,000	3,000	22,444	500	500	20,487
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(150)	(150)	-	(25)	(25)	-
TOTAL REVENUES	889,031	889,031	908,625	1,563,265	1,563,265	1,583,277
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	1,115,000	1,115,000	1,115,000	1,450,000	1,450,000	1,450,000
Interest and fiscal charges	792,662	792,662	792,662	121,963	121,963	121,963
TOTAL EXPENDITURES	1,907,662	1,907,662	1,907,662	1,571,963	1,571,963	1,571,963
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,018,631)	(1,018,631)	(999,037)	(8,698)	(8,698)	11,314
OTHER FINANCING SOURCES (USES):						
Transfers in	983,462	983,462	983,462	-	-	-
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	983,462	983,462	983,462	-	-	-
NET CHANGE IN FUND BALANCES	(35,169)	(35,169)	(15,575)	(8,698)	(8,698)	11,314
FUND BALANCES, BEGINNING OF YEAR	1,950,933	1,950,933	1,945,661	8,698	8,698	16,272
FUND BALANCES, END OF YEAR	\$ 1,915,764	\$ 1,915,764	\$ 1,930,086	\$ -	\$ -	\$ 27,586

(continued)

ST. JOHNS COUNTY, FLORIDA  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

Debt Service Funds (continued)						
	Sales Tax Revenue Refunding Bonds, Series 2012			Sales Tax Revenue Refunding Bonds, Series 2015		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
<b>REVENUES:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,527,089	1,527,089	1,527,089	1,868,856	1,868,856	1,868,856
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	250	250	16,056	500	500	34,455
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(13)	(13)	-	(25)	(25)	-
<b>TOTAL REVENUES</b>	<b>1,527,326</b>	<b>1,527,326</b>	<b>1,543,145</b>	<b>1,869,331</b>	<b>1,869,331</b>	<b>1,903,311</b>
<b>EXPENDITURES:</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	245,000	245,000	245,000	1,545,000	1,545,000	1,545,000
Interest and fiscal charges	1,673,419	1,673,419	1,673,419	2,380,025	2,380,025	2,380,025
<b>TOTAL EXPENDITURES</b>	<b>1,918,419</b>	<b>1,918,419</b>	<b>1,918,419</b>	<b>3,925,025</b>	<b>3,925,025</b>	<b>3,925,025</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(391,093)</b>	<b>(391,093)</b>	<b>(375,274)</b>	<b>(2,055,694)</b>	<b>(2,055,694)</b>	<b>(2,021,714)</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in	382,888	382,888	382,888	2,042,778	2,042,778	2,042,778
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>382,888</b>	<b>382,888</b>	<b>382,888</b>	<b>2,042,778</b>	<b>2,042,778</b>	<b>2,042,778</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(8,205)</b>	<b>(8,205)</b>	<b>7,614</b>	<b>(12,916)</b>	<b>(12,916)</b>	<b>21,064</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>8,205</b>	<b>8,205</b>	<b>12,566</b>	<b>12,916</b>	<b>12,916</b>	<b>22,705</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,180</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,769</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

Debt Service Funds (continued)

	Ponte Vedra MSD State Revolving Loan			Pooled Commercial Paper Loan Program		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	351,525	351,525	354,256	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	275	275	16,428	100	100	3,033
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(17,590)	(17,590)	-	(5)	(5)	-
TOTAL REVENUES	334,210	334,210	370,684	95	95	3,033
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	17,450	20,463	20,140	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	272,967	272,967	272,966	1,964,000	1,964,000	1,964,000
Interest and fiscal charges	74,588	74,588	74,587	120,590	135,340	135,340
TOTAL EXPENDITURES	365,005	368,018	367,693	2,084,590	2,099,340	2,099,340
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(30,795)	(33,808)	2,991	(2,084,495)	(2,099,245)	(2,096,307)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	2,083,126	2,088,876	2,083,126
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	9,000	9,000
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	2,083,126	2,097,876	2,092,126
NET CHANGE IN FUND BALANCES	(30,795)	(33,808)	2,991	(1,369)	(1,369)	(4,181)
FUND BALANCES, BEGINNING OF YEAR	1,262,967	1,262,967	1,277,549	1,369	1,369	9,033
FUND BALANCES, END OF YEAR	\$ 1,232,172	\$ 1,229,159	\$ 1,280,540	\$ -	\$ -	\$ 4,852

(continued)

ST. JOHNS COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

Debt Service Funds (continued)						
	St. Johns County Community Redevelopment Agency Refunding Notes			SunTrust Capital Lease Agreement		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
	REVENUES:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	100	100	4,204	-	-	1,068
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(5)	(5)	-	-	-	-
<b>TOTAL REVENUES</b>	<b>95</b>	<b>95</b>	<b>4,204</b>	<b>-</b>	<b>-</b>	<b>1,068</b>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	473,000	473,000	473,000	190,935	190,935	190,935
Interest and fiscal charges	35,226	39,679	39,652	50,626	50,626	50,625
<b>TOTAL EXPENDITURES</b>	<b>508,226</b>	<b>512,679</b>	<b>512,652</b>	<b>241,561</b>	<b>241,561</b>	<b>241,560</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(508,131)</b>	<b>(512,584)</b>	<b>(508,448)</b>	<b>(241,561)</b>	<b>(241,561)</b>	<b>(240,492)</b>
OTHER FINANCING SOURCES (USES):						
Transfers in	506,061	510,514	510,514	239,823	239,823	239,823
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>506,061</b>	<b>510,514</b>	<b>510,514</b>	<b>239,823</b>	<b>239,823</b>	<b>239,823</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(2,070)</b>	<b>(2,070)</b>	<b>2,066</b>	<b>(1,738)</b>	<b>(1,738)</b>	<b>(669)</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>2,070</b>	<b>2,070</b>	<b>3,356</b>	<b>1,738</b>	<b>1,738</b>	<b>1,829</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,422</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,160</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

Debt Service Funds (continued)						
	Chase Capital Improvement Revenue Bond Series 2012			TD Bank Capital Improvement Revenue Bonds, Series 2014		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
<b>REVENUES:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	12,683	-	-	3,604
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>12,683</b>	<b>-</b>	<b>-</b>	<b>3,604</b>
<b>EXPENDITURES:</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	1,136,000	1,136,000	1,136,000	270,000	270,000	270,000
Interest and fiscal charges	143,354	143,354	143,353	144,239	144,239	144,182
<b>TOTAL EXPENDITURES</b>	<b>1,279,354</b>	<b>1,279,354</b>	<b>1,279,353</b>	<b>414,239</b>	<b>414,239</b>	<b>414,182</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,279,354)</b>	<b>(1,279,354)</b>	<b>(1,266,670)</b>	<b>(414,239)</b>	<b>(414,239)</b>	<b>(410,578)</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in	1,272,540	1,272,540	1,272,540	412,390	412,390	412,390
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,272,540</b>	<b>1,272,540</b>	<b>1,272,540</b>	<b>412,390</b>	<b>412,390</b>	<b>412,390</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(6,814)</b>	<b>(6,814)</b>	<b>5,870</b>	<b>(1,849)</b>	<b>(1,849)</b>	<b>1,812</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>6,814</b>	<b>6,814</b>	<b>10,696</b>	<b>1,849</b>	<b>1,849</b>	<b>2,886</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,566</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,698</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

Debt Service Funds (concluded)						
	Capital Improvement Revenue Refunding Series 2014			Hastings Capital City Loan		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
	REVENUES:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,166,338	1,166,338	1,166,338	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	250	250	9,597	-	-	108
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,166,588</b>	<b>1,166,588</b>	<b>1,175,935</b>	<b>-</b>	<b>-</b>	<b>108</b>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	590,000	590,000	590,000	-	62,415	62,415
Interest and fiscal charges	576,907	576,907	576,906	-	394	394
<b>TOTAL EXPENDITURES</b>	<b>1,166,907</b>	<b>1,166,907</b>	<b>1,166,906</b>	<b>-</b>	<b>62,809</b>	<b>62,809</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(319)</b>	<b>(319)</b>	<b>9,029</b>	<b>-</b>	<b>(62,809)</b>	<b>(62,701)</b>
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	68,170	68,062
Transfers out	-	-	-	-	(5,361)	(5,361)
Long-term debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62,809</b>	<b>62,701</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(319)</b>	<b>(319)</b>	<b>9,029</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>319</b>	<b>319</b>	<b>2,425</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,454</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Capital Project Funds					
	Beach Re-nourishment Project			SR 207 Corridor Improvement Group Development Project		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	82,761	82,761	1,469,539	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	500	500	15,216	-	-	2,723
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(25)	(25)	-	-	-	-
TOTAL REVENUES	83,236	83,236	1,484,755	-	-	2,723
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	542,333	742,333	186,135	156,509	156,509	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	542,333	742,333	186,135	156,509	156,509	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(459,097)	(659,097)	1,298,620	(156,509)	(156,509)	2,723
OTHER FINANCING SOURCES (USES):						
Transfers in	475,000	475,000	475,000	-	-	-
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	475,000	475,000	475,000	-	-	-
NET CHANGE IN FUND BALANCES	15,903	(184,097)	1,773,620	(156,509)	(156,509)	2,723
FUND BALANCES, BEGINNING OF YEAR	1,987,665	1,987,665	519,100	156,509	156,509	156,718
FUND BALANCES, END OF YEAR	\$ 2,003,568	\$ 1,803,568	\$ 2,292,720	\$ -	\$ -	\$ 159,441

(continued)

ST. JOHNS COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

Capital Project Funds (concluded)

	Sales Tax Revenue Bond Projects, Series 2015			Pooled Commercial Paper Notes Series A-1		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
	REVENUES:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	51,424	51,424	77,701	8,000	8,000	34,354
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(2,571)	(2,571)	-	(225)	(225)	-
<b>TOTAL REVENUES</b>	<b>48,853</b>	<b>48,853</b>	<b>77,701</b>	<b>7,775</b>	<b>7,775</b>	<b>34,354</b>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	10,620,100	8,329,704	4,326,053	4,640,000	4,640,000	1,475,685
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>10,620,100</b>	<b>8,329,704</b>	<b>4,326,053</b>	<b>4,640,000</b>	<b>4,640,000</b>	<b>1,475,685</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(10,571,247)	(8,280,851)	(4,248,352)	(4,632,225)	(4,632,225)	(1,441,331)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(10,571,247)</b>	<b>(8,280,851)</b>	<b>(4,248,352)</b>	<b>(4,632,225)</b>	<b>(4,632,225)</b>	<b>(1,441,331)</b>
FUND BALANCES, BEGINNING OF YEAR	10,571,247	10,571,247	8,280,851	4,656,187	4,656,187	4,683,191
FUND BALANCES, END OF YEAR	\$ -	\$ 2,290,396	\$ 4,032,499	\$ 23,962	\$ 23,962	\$ 3,241,860

(concluded)



## GOVERNMENTAL ACTIVITIES

### INTERNAL SERVICE FUNDS DESCRIPTIONS

Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the government and to other government units, on a cost reimbursement basis. The County maintains the following Internal Service Funds:

**Workers Compensation Insurance** – This fund is used to account for the costs of workers' compensation insurance to other departments of the Board of County Commissioners and constitutional officers of St. Johns County.

**Health Insurance** – This fund is used to account for the costs of health and accidental death and dismemberment insurance to other departments of the Board of County Commissioners and constitutional officers of St. Johns County.

ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF NET POSITION - INTERNAL SERVICE FUNDS  
 SEPTEMBER 30, 2018

	Worker's Compensation Insurance	Health Insurance	Totals
<b>ASSETS</b>			
Equity in pooled cash and cash equivalents	\$ 171,452	\$ 12,967,844	\$ 13,139,296
Interest receivable	-	66,330	66,330
Accounts receivable, net	840	106,972	107,812
Due from other funds	40,181	312,193	352,374
<b>TOTAL ASSETS</b>	<b>212,473</b>	<b>13,453,339</b>	<b>13,665,812</b>
<b>LIABILITIES</b>			
Accounts payable and accrued liabilities	5,379	1,993,380	1,998,759
Estimated liability for self insured losses	-	2,577,792	2,577,792
Due to other funds	778	-	778
<b>TOTAL LIABILITIES</b>	<b>6,157</b>	<b>4,571,172</b>	<b>4,577,329</b>
<b>NET POSITION</b>			
Unrestricted	206,316	8,882,167	9,088,483
<b>TOTAL NET POSITION</b>	<b>\$ 206,316</b>	<b>\$ 8,882,167</b>	<b>\$ 9,088,483</b>

ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUES, EXPENSES  
 AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Worker's Compensation Insurance	Health Insurance	Totals
OPERATING REVENUES:			
Charges for services	\$ 2,129,181	\$ 25,003,276	\$ 27,132,457
Retiree charges for services	-	3,601,244	3,601,244
Other operating revenue	-	196,887	196,887
Total operating revenues	<u>2,129,181</u>	<u>28,801,407</u>	<u>30,930,588</u>
OPERATING EXPENSES:			
Salaries and benefits	278,892	649,901	928,793
Contractual services	1,666,989	26,531,218	28,198,207
Operating and maintenance expenses	5,691	164,840	170,531
Total operating expenses	<u>1,951,572</u>	<u>27,345,959</u>	<u>29,297,531</u>
OPERATING INCOME	<u>177,609</u>	<u>1,455,448</u>	<u>1,633,057</u>
NON-OPERATING REVENUES:			
Investment income	57	196,598	196,655
Donations	-	100,000	100,000
Total non-operating revenues	<u>57</u>	<u>296,598</u>	<u>296,655</u>
INCREASE IN NET POSITION	177,666	1,752,046	1,929,712
NET POSITION, BEGINNING OF YEAR	<u>28,650</u>	<u>7,130,121</u>	<u>7,158,771</u>
NET POSITION, END OF YEAR	<u>\$ 206,316</u>	<u>\$ 8,882,167</u>	<u>\$ 9,088,483</u>

ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF CASH FLOWS -  
 INTERNAL SERVICE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Worker's Compensation Insurance	Health Insurance	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Receipts from customers	\$ 2,113,105	\$ 30,352,888	\$ 32,465,993
Payments to suppliers	(1,671,811)	(25,238,781)	(26,910,592)
Payments to employees	(278,892)	(649,901)	(928,793)
Net cash provided by operating activities	<u>162,402</u>	<u>4,464,206</u>	<u>4,626,608</u>
<b>NONCAPITAL FINANCING ACTIVITIES:</b>			
Donations	-	100,000	100,000
Net cash provided by noncapital financing activities	<u>-</u>	<u>100,000</u>	<u>100,000</u>
<b>INVESTING ACTIVITIES:</b>			
Investment purchases	-	(2,624)	(2,624)
Proceeds from sales of investments	-	2,947,298	2,947,298
Investment income	57	141,074	141,131
Net cash provided by investing activities	<u>57</u>	<u>3,085,748</u>	<u>3,085,805</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	162,459	7,649,954	7,812,413
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>8,993</u>	<u>5,317,890</u>	<u>5,326,883</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 171,452</u>	<u>\$ 12,967,844</u>	<u>\$ 13,139,296</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>			
Operating income	\$ 177,609	\$ 1,455,448	\$ 1,633,057
Adjustments to reconcile operating income to net cash provided by operating activities:			
Change in accounts receivable	(840)	1,523,879	1,523,039
Change in due from other funds	(15,236)	27,602	12,366
Change in accounts payable and accrued liabilities	872	1,340,132	1,341,004
Change in due to other funds	(3)	(359)	(362)
Change in estimated liability for self insured losses	-	117,504	117,504
Net cash provided by operating activities	<u>\$ 162,402</u>	<u>\$ 4,464,206</u>	<u>\$ 4,626,608</u>

## FIDUCIARY FUNDS DESCRIPTIONS

**Agency Funds** – Agency Funds are custodial in nature and do not involve measurement of results of operations. The County maintains the following Agency Funds:

Board of County Commissioners:

**Employee Flexible Spending Accounts** – To account for the collection and disbursement of employee pre-tax funds collected for family medical and day-care expenses.

Clerk of Courts:

**Agency Fund** – To account for the receipt and disbursement of funds used for the judicial law library, fines and service charges, bond funds, fees and related court costs for small claims court, litigants in court cases, juror and witnesses, and court-ordered alimony and child support.

Sheriff:

**Levy Account** – To account for the collection and disbursement of fees and costs related to enforcement of civil levy action.

**Inmate Trust** – To account for the receipt of personal funds from the fund disbursements to inmates.

**Restitution** – To account for prisoner restitution of funds collected and disbursed pursuant to a court order.

**Civil Services** – To account for process services charged in civil cases and enforceable writ executions.

Tax Collector:

**Taxes and Tags** – To account for the collection and disbursement of ad valorem taxes, tourist development taxes, non ad valorem assessments, vehicle tags and titles.

ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF FIDUCIARY NET  
 POSITION - AGENCY FUNDS  
 September 30, 2018

	Board of County Commissioners	Clerk of Circuit Court	Sheriff Agency Funds	
	Employee Flexible Spending Accounts	Agency Fund	Levy Account	Inmate Trust
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 233,750	\$ 8,063,766	\$ 1,607	\$ 100,791
Accounts receivable	1,430	6,688	-	-
Due from other governments				
<b>TOTAL ASSETS</b>	<u>235,180</u>	<u>8,070,454</u>	<u>1,607</u>	<u>100,791</u>
<b>LIABILITIES</b>				
Assets held for others	<u>235,180</u>	<u>8,070,454</u>	<u>1,607</u>	<u>100,791</u>
<b>NET POSITION</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF FIDUCIARY NET  
 POSITION - AGENCY FUNDS  
 September 30, 2018

	<u>Sheriff Agency Funds</u>		<u>Tax Collector Agency</u>	<u>Total</u>
	<u>Restitution</u>	<u>Civil</u>	<u>Taxes and Tags</u>	
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 685	\$ 6,180	\$ 6,858,824	\$ 15,265,603
Accounts receivable	-	-	27,902	36,020
Due from other governments		2,185		2,185
<b>TOTAL ASSETS</b>	<u>685</u>	<u>8,365</u>	<u>6,886,726</u>	<u>15,303,808</u>
<b>LIABILITIES</b>				
Assets held for others	<u>685</u>	<u>8,365</u>	<u>6,886,726</u>	<u>15,303,808</u>
<b>NET POSITION</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u> (concluded)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES- AGENCY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Balance October 1, 2017	Additions	Deductions	Balance September 30, 2018
<b>BOARD OF COUNTY COMMISSIONERS</b>				
EMPLOYEE FLEXIBLE SPENDING ACCOUNTS:				
ASSETS				
Cash and cash equivalents	\$ 284,943	\$ 805,611	\$ 856,804	\$ 233,750
Accounts Receivable	-	1,430		1,430
	<u>\$ 284,943</u>	<u>\$ 807,041</u>	<u>\$ 856,804</u>	<u>\$ 235,180</u>
LIABILITIES				
Assets held for others	<u>\$ 284,943</u>	<u>\$ 807,041</u>	<u>\$ 856,804</u>	<u>\$ 235,180</u>
<b>CLERK OF COURTS</b>				
AGENCY FUND:				
ASSETS				
Cash and cash equivalents	\$ 8,820,547	\$ 96,807,315	\$ 97,564,096	\$ 8,063,766
Accounts receivable	5,959	4,324	3,595	6,688
	<u>\$ 8,826,506</u>	<u>\$ 96,811,639</u>	<u>\$ 97,567,691</u>	<u>\$ 8,070,454</u>
LIABILITIES				
Assets held for others	<u>\$ 8,826,506</u>	<u>\$ 96,811,639</u>	<u>\$ 97,567,691</u>	<u>\$ 8,070,454</u>
<b>SHERIFF</b>				
LEVY TRUST:				
ASSETS				
Cash and cash equivalents	<u>\$ 1,670</u>	<u>\$ 113,427</u>	<u>\$ 113,490</u>	<u>\$ 1,607</u>
LIABILITIES				
Assets held for others	<u>\$ 1,670</u>	<u>\$ 113,427</u>	<u>\$ 113,490</u>	<u>\$ 1,607</u>
INMATE TRUST:				
ASSETS				
Cash and cash equivalents	<u>\$ 68,787</u>	<u>\$ 1,350,723</u>	<u>\$ 1,318,719</u>	<u>\$ 100,791</u>
LIABILITIES				
Assets held for others	<u>\$ 68,787</u>	<u>\$ 1,350,723</u>	<u>\$ 1,318,719</u>	<u>\$ 100,791</u>
RESTITUTION:				
ASSETS				
Cash and cash equivalents	<u>\$ 1,882</u>	<u>\$ 16,111</u>	<u>\$ 17,308</u>	<u>\$ 685</u>
LIABILITIES				
Assets held for others	<u>\$ 1,882</u>	<u>\$ 16,111</u>	<u>\$ 17,308</u>	<u>\$ 685</u>

(continued)



ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES- AGENCY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Balance October 1, 2017	Additions	Deductions	Balance September 30, 2018
<b>SHERIFF - CONTINUED</b>				
CIVIL SERVICES:				
ASSETS				
Cash and cash equivalents	\$ 6,032	\$ 90,394	\$ 90,246	\$ 6,180
Accounts receivable	376	1,809	-	2,185
	<u>\$ 6,408</u>	<u>\$ 92,203</u>	<u>\$ 90,246</u>	<u>\$ 8,365</u>
LIABILITIES				
Assets held for others	<u>\$ 6,408</u>	<u>\$ 92,203</u>	<u>\$ 90,246</u>	<u>\$ 8,365</u>
<b>TAX COLLECTOR</b>				
<b>TAXES, TAGS and DELINQUENCIES</b>				
ASSETS				
Cash and cash equivalents	\$ 6,443,963	\$ 476,935,848	\$ 476,520,987	\$ 6,858,824
Accounts receivable	32,633	324,912	329,643	27,902
	<u>\$ 6,476,596</u>	<u>\$ 477,260,760</u>	<u>\$ 476,850,630</u>	<u>\$6,886,726</u>
LIABILITIES				
Assets held for others	<u>\$ 6,476,596</u>	# <u>\$ 477,260,760</u>	<u>\$ 476,850,630</u>	<u>\$ 6,886,726</u>
<b>TOTAL - ALL AGENCY FUNDS</b>				
ASSETS				
Cash and cash equivalents	\$ 15,627,824	\$ 576,119,429	\$ 576,481,650	\$ 15,265,603
Accounts receivable	38,968	332,475	333,238	38,205
	<u>\$ 15,666,792</u>	<u>\$ 576,451,904</u>	<u>\$ 576,814,888</u>	<u>\$ 15,303,808</u>
LIABILITIES				
Assets held for others	<u>\$ 15,666,792</u>	<u>\$ 576,451,904</u>	<u>\$ 576,814,888</u>	<u>\$ 15,303,808</u> (concluded)

**ST. JOHNS COUNTY, FLORIDA**  
**BOARD OF COUNTY COMMISSIONERS**  
**SCHEDULE OF EXPENDITURES BY DEPARTMENT -**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Original Budget	Final Budget	Actual
<b>GENERAL FUND</b>			
General Government:			
Board of County Commissioners	\$ 1,013,366	\$ 1,034,082	\$ 1,026,158
Clerk of Courts	3,971,050	3,971,050	3,543,342
Tax Collector	6,466,525	6,466,525	6,041,218
Property Appraiser	5,537,827	5,546,386	5,266,111
Supervisor of Elections	1,788,758	1,953,075	1,818,551
County Administrator	1,643,599	1,643,599	1,590,587
Construction Services	644,832	666,933	666,845
Management and Budget	976,616	976,616	943,660
Risk Management	145,777	145,875	145,868
Management Information Systems	3,497,973	3,497,973	3,366,229
Purchasing	558,482	558,482	544,691
Personnel	941,324	956,704	842,144
County Attorney	1,269,593	1,237,045	1,166,722
Growth Management Services	4,684,167	4,687,220	4,329,510
Regional Planning Council	130,746	130,746	130,745
Ponte Vedra Zoning Board	20,340	20,340	13,784
Building Maintenance Services	4,783,454	4,978,504	4,075,672
Courthouse, Annex Maintenance	1,674,882	2,374,882	1,587,266
Town of Hastings, prior to merger	342,399	342,399	174,254
Allocation of Management Services	(4,960,253)	(4,960,253)	(4,960,253)
<b>Total General Government</b>	<b>35,131,457</b>	<b>36,228,183</b>	<b>32,313,104</b>
Public Safety:			
Sheriff	70,009,607	74,819,840	74,411,633
Juvenile Justice Detention Facility	185,719	185,719	165,047
Public Safety Communications	1,332,787	1,332,787	1,255,888
Detention Facility Subsidy	1,211,760	1,211,760	1,079,216
Codes Compliance	716,003	716,003	674,399
Emergency Management	1,204,243	1,197,394	1,079,470
Emergency Medical Service	11,465,644	11,488,950	10,536,578
Medical Examiner	636,023	636,023	651,293
Sheriff Complex Maintenance	1,762,476	1,762,476	1,677,874
Interoperable Radio Systems (E911)	871,028	871,028	842,052
Law Enforcement Facilities	73,626	73,626	73,626
Town of Hastings, prior to merger	3,928	3,928	1,710
Disaster Recovery	10,465,891	9,818,355	2,371,909
Disaster Recovery - Irma	-	14,126,870	9,691,035
<b>Total Public Safety</b>	<b>99,938,735</b>	<b>118,244,759</b>	<b>104,511,730</b>
Physical Environment:			
Agriculture and Home Economics	634,107	634,107	617,633
Hastings Agricultural Research Center	188,120	188,120	187,198
St. Johns Soil and Water Conservation	60,711	60,711	60,242
<b>Total Physical Environment</b>	<b>882,938</b>	<b>882,938</b>	<b>865,073</b>
Transportation:			
Town of Hastings, prior to merger	187,470	187,470	57,984

(continued)

**ST. JOHNS COUNTY, FLORIDA**  
**BOARD OF COUNTY COMMISSIONERS**  
**SCHEDULE OF EXPENDITURES BY DEPARTMENT -**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Original Budget	Final Budget	Actual
<b>GENERAL FUND - CONTINUED</b>			
Economic Environment:			
Community Development Block Grants	-	5,282,039	49,769
Economic Development	422,361	422,361	392,821
State Tax Incentive Refunding	518,249	518,249	210,543
Veterans Services	268,570	268,570	253,092
Housing	1,729,323	3,102,211	1,081,592
City of St. Augustine Historic CRA	341,788	341,788	341,142
City of St. Augustine Lincolnville CRA	200,495	201,856	201,856
<b>Total Economic Environment</b>	<b>3,480,786</b>	<b>10,137,074</b>	<b>2,530,815</b>
Human Services:			
Hospitals	234,700	269,700	254,972
Family Medical and Dental Center	1,358	1,358	990
Animal Control	1,167,680	1,302,331	1,068,285
Social Services	1,093,560	1,189,983	1,084,993
Medicaid Participation	1,406,351	1,422,687	1,422,686
Council on Aging	4,337	4,337	4,322
Human Services Support	1,850,696	2,137,137	2,122,128
Health & Human Services Complex	594,537	594,537	571,838
Health Care Clinic	470,000	470,000	470,000
<b>Total Human Services</b>	<b>6,823,219</b>	<b>7,392,070</b>	<b>7,000,214</b>
Culture and Recreation:			
Libraries	6,293,922	6,431,637	6,079,719
Recreation Programs	2,520,697	2,530,483	2,409,634
Recreation and Parks	5,170,055	5,406,229	5,388,641
Aquatics Program	430,870	430,870	415,449
<b>Total Culture and Recreation</b>	<b>14,415,544</b>	<b>14,799,219</b>	<b>14,293,443</b>
Court related:			
Clerk of Courts	3,547,525	3,547,525	3,272,145
Sheriff	1,875,456	1,879,610	1,693,016
Courthouse Facilities	1,400,575	1,400,575	1,400,575
FS939 Additional Court Costs	548,773	529,998	503,409
States Attorney	19,194	19,194	17,262
Public Defender	809	809	751
Circuit Court	14,342	14,342	8,416
Guardian Ad Litem	75,103	75,103	74,172
County Court	6,375	6,375	3,713
Court Reporting	1,487	1,487	1,346
Veterans Court	72,048	72,048	65,246
<b>Total Court related</b>	<b>7,561,687</b>	<b>7,547,066</b>	<b>7,040,051</b>
Debt Service:			
Sheriff	1,533,542	1,549,502	2,142,368
Town of Hastings, prior to merger	16,250	16,250	8,416
<b>Total Debt Service</b>	<b>1,549,792</b>	<b>1,565,752</b>	<b>2,150,784</b>
<b>Total Expenditures - General Fund</b>	<b>\$ 169,971,628</b>	<b>\$ 196,984,531</b>	<b>\$ 170,763,198</b>

(continued)

**ST. JOHNS COUNTY, FLORIDA**  
**BOARD OF COUNTY COMMISSIONERS**  
**SCHEDULE OF EXPENDITURES BY DEPARTMENT -**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Original Budget	Final Budget	Actual
<b>COUNTY TRANSPORTATION TRUST FUND</b>			
Transportation:			
Public Works Administration	\$ 2,267,738	\$ 2,267,738	\$ 2,118,697
Road and Sidewalk Construction	21,891,007	21,516,191	12,763,802
Disaster Recovery	10,238,580	16,632,068	1,217,854
Road and Bridge Maintenance	9,309,882	9,267,548	7,627,437
Fleet Services	392,161	392,161	276,531
Traffic and Transportation	2,093,746	2,123,746	2,032,853
Engineering	1,998,781	1,967,198	1,776,561
Capital Maintenance	6,454,458	5,898,606	4,002,294
Land Management Systems	2,307,878	2,307,878	2,164,988
Total Expenditures - Transportation Fund	<u>\$ 56,954,231</u>	<u>\$ 62,373,134</u>	<u>\$ 33,981,017</u>
<b>BEACH FUND</b>			
Public Safety:			
City of St. Augustine Beach Patrol	\$ 44,370	\$ 45,615	\$ 45,614
Life Saving Corps	654,874	654,874	513,748
Total Public Safety	<u>699,244</u>	<u>700,489</u>	<u>559,362</u>
Culture and Recreation:			
Beach Services	452,221	456,946	395,349
Beach Toll Collection	332,374	326,404	249,825
Total Culture and Recreation	<u>784,595</u>	<u>783,350</u>	<u>645,174</u>
Total Expenditures - Beach Fund	<u>\$ 1,483,839</u>	<u>\$ 1,483,839</u>	<u>\$ 1,204,536</u>
<b>TOURIST DEVELOPMENT TAX FUND</b>			
General Government:			
Category I	\$ 4,998,612	\$ 4,998,612	\$ 4,663,343
Category IV	2,122,118	2,122,118	1,369,143
Total General Government	<u>7,120,730</u>	<u>7,120,730</u>	<u>6,032,486</u>
Culture and Recreation:			
Category II	1,921,727	1,921,727	1,666,038
Category III	865,749	865,749	447,685
Total Culture and Recreation	<u>2,787,476</u>	<u>2,787,476</u>	<u>2,113,723</u>
Total Expenditures - Tourist Development Tax Fund	<u>\$ 9,908,206</u>	<u>\$ 9,908,206</u>	<u>\$ 8,146,209</u> (concluded)