

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, 2022

	General Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 162,006,190	\$ 162,006,190	\$ 156,425,028	\$ (5,581,162)
Licenses and permits	801,000	801,000	2,600,518	1,799,518
Intergovernmental	102,957,162	105,256,067	75,082,037	(30,174,030)
Charges for services	21,076,453	21,545,746	31,012,933	9,467,187
Fines and forfeitures	1,651,111	1,651,111	2,354,760	703,649
Contributions	-	228,781	238,346	9,565
Investment income	628,853	628,853	(5,663,950)	(6,292,803)
Miscellaneous revenue	279,700	1,083,193	1,583,421	500,228
FS 129 statutory reduction	(9,745,115)	(9,745,115)	-	9,745,115
TOTAL REVENUES	279,655,354	283,455,826	263,633,093	(19,822,733)
EXPENDITURES:				
Current:				
General government	50,870,679	51,481,054	42,314,456	9,166,598
Public safety	117,293,072	127,683,123	125,663,411	2,019,712
Physical environment	919,183	920,407	846,664	73,743
Economic environment	84,794,883	78,459,204	41,128,960	37,330,244
Human services	8,752,849	8,898,005	7,071,802	1,826,203
Culture and recreation	18,417,856	18,765,725	16,696,327	2,069,398
Court related	8,366,653	8,692,279	8,594,827	97,452
Debt service:				
Principal retirement	3,572,768	3,374,589	3,753,676	(379,087)
Interest and fiscal charges	142,294	150,121	165,985	(15,864)
TOTAL EXPENDITURES	293,130,237	298,424,507	246,236,108	52,188,399
EXCESS OF REVENUES OVER EXPENDITURES	(13,474,883)	(14,968,681)	17,396,985	32,365,666
OTHER FINANCING SOURCES (USES):				
Transfers in	12,237,165	15,447,816	8,787,716	(6,660,100)
Transfers out	(42,576,264)	(46,696,913)	(46,380,774)	316,139
Leases (as lessee)	-	-	755,646	755,646
Long term debt issued	-	2,700,346	2,700,346	-
Sale of capital assets	(600,000)	600,000	799,017	199,017
TOTAL OTHER FINANCING SOURCES (USES)	(30,939,099)	(27,948,751)	(33,338,049)	(5,389,298)
NET CHANGE IN FUND BALANCE	(44,413,982)	(42,917,432)	(15,941,064)	26,976,368
FUND BALANCES, BEGINNING OF YEAR	110,849,962	110,849,962	117,316,980	6,467,018
FUND BALANCES, END OF YEAR	\$ 66,435,980	\$ 67,932,530	\$ 101,375,916	\$ 33,443,386

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, 2022

	Transportation Trust			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 35,860,560	\$ 35,860,560	\$ 34,938,734	\$ (921,826)
Licenses and permits	1,425,000	1,425,000	1,482,165	57,165
Intergovernmental	15,452,787	17,452,787	6,872,093	(10,580,694)
Charges for services	8,676,486	8,806,641	4,032,460	(4,774,181)
Contributions	3,724,279	3,724,279	6,388,602	2,664,323
Investment income	369,250	369,250	(2,348,630)	(2,717,880)
Miscellaneous revenue	47,761	47,761	111,048	63,287
FS 129 statutory reduction	(2,713,365)	(2,713,365)	-	2,713,365
TOTAL REVENUES	62,842,758	64,972,913	51,476,472	(13,496,441)
EXPENDITURES:				
Current:				
Transportation	91,431,509	93,030,846	39,744,903	53,285,943
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(28,588,751)	(28,057,933)	11,731,569	39,789,502
OTHER FINANCING SOURCES (USES):				
Transfers in	-	100,000	100,000	-
Transfers out	(759,017)	(854,084)	(854,084)	-
Sale of capital assets	-	-	1,980	1,980
TOTAL OTHER FINANCING SOURCES (USES)	(759,017)	(754,084)	(752,104)	1,980
NET CHANGE IN FUND BALANCE	(29,347,768)	(28,812,017)	10,979,465	39,791,482
FUND BALANCES, BEGINNING OF YEAR	46,112,319	46,112,319	46,462,415	350,096
FUND BALANCES, END OF YEAR	\$ 16,764,551	\$ 17,300,302	\$ 57,441,880	\$ 40,141,578

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, 2022

	Fire District			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 44,866,048	\$ 44,866,048	\$ 43,313,763	\$ (1,552,285)
Licenses and permits	850,000	850,000	1,344,444	494,444
Intergovernmental	1,757,467	1,757,467	1,202,654	(554,813)
Charges for services	38,600	38,600	54,362	15,762
Investment income	81,550	81,550	(159,463)	(241,013)
Miscellaneous revenue	-	-	31,772	31,772
FS 129 statutory reduction	(2,291,810)	(2,291,810)	-	2,291,810
TOTAL REVENUES	45,301,855	45,301,855	45,787,532	485,677
EXPENDITURES:				
Current:				
Public safety	46,466,785	47,037,746	44,405,343	2,632,403
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,164,930)	(1,735,891)	1,382,189	3,118,080
OTHER FINANCING SOURCES (USES):				
Transfers in	3,000,000	3,000,000	3,000,000	-
Transfers out	(1,105,000)	(1,286,458)	(1,286,458)	-
TOTAL OTHER FINANCING SOURCES (USES)	1,895,000	1,713,542	1,713,542	-
NET CHANGE IN FUND BALANCE	730,070	(22,349)	3,095,731	3,118,080
FUND BALANCES, BEGINNING OF YEAR	12,923,303	12,923,303	13,452,257	528,954
FUND BALANCES, END OF YEAR	\$ 13,653,373	\$ 12,900,954	\$ 16,547,988	\$ 3,647,034

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, 2022

	COVID Pandemic Related Grants			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 40,006,866	\$ 40,006,866	\$ 5,476,295	\$ (34,530,571)
Investment income	-	-	63,388	63,388
TOTAL REVENUES	40,006,866	40,006,866	5,539,683	(34,467,183)
EXPENDITURES:				
Current:				
Economic environment	-	6,691,780	2,978,691	3,713,089
Human services	14,302,149	14,120,815	345,885	13,774,930
TOTAL EXPENDITURES:	14,302,149	20,812,595	3,324,576	17,488,019
EXCESS OF REVENUES OVER EXPENDITURES	25,704,717	19,194,271	2,215,107	(16,979,164)
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(2,151,719)	(2,151,719)	-
NET CHANGE IN FUND BALANCE	25,704,717	17,042,552	63,388	(16,979,164)
FUND BALANCES, BEGINNING OF YEAR	-	-	7,364	7,364
FUND BALANCES, END OF YEAR	\$ 25,704,717	\$ 17,042,552	\$ 70,752	\$ (16,971,800)

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.

ST. JOHNS COUNTY, FLORIDA

SCHEDULES OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
LAST 10 FISCAL YEARS ⁽¹⁾

Florida Retirement System								
	2015	2016	2017	2018	2019	2020	2021	2022
Employer's proportion of the net pension liability	0.4456%	0.4939%	0.5153%	0.5056%	0.5186%	0.5447%	0.5274%	0.4549%
Employer's proportionate share of the net pension liability	\$ 57,557,730	\$ 124,721,262	\$ 152,072,757	\$ 152,284,396	\$ 178,591,715	\$ 236,085,244	\$ 39,840,519	\$ 198,561,484
Covered payroll ⁽²⁾	\$ 99,794,551	\$ 105,920,653	\$ 113,229,849	\$ 117,101,277	\$ 122,731,990	\$ 130,930,135	\$ 138,777,292	\$ 146,290,314
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	57.6762%	117.7497%	134.3045%	130.0450%	145.5136%	180.3139%	28.7082%	135.7311%
Plan fiduciary net position as a percentage of the total pension liability	92.00%	84.88%	83.89%	84.26%	82.61%	78.85%	96.40%	82.89%

Health Insurance Subsidy Program								
	2015	2016	2017	2018	2019	2020	2021	2022
Employer's proportion of the net pension liability	0.3289%	0.3428%	0.3563%	0.3594%	0.3668%	0.3772%	0.3917%	0.3151%
Employer's proportionate share of the net pension liability	\$ 33,541,027	\$ 39,950,792	\$ 37,962,303	\$ 38,035,752	\$ 41,046,263	\$ 46,054,100	\$ 48,049,739	\$ 42,498,312
Covered payroll ⁽²⁾	\$ 99,794,551	\$ 105,920,653	\$ 113,229,849	\$ 117,101,277	\$ 122,731,990	\$ 130,930,135	\$ 138,777,292	\$ 146,290,314
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	33.6101%	37.7177%	33.5268%	32.4811%	33.4438%	35.1746%	34.6236%	29.0507%
Plan fiduciary net position as a percentage of the total pension liability	0.50%	0.97%	1.64%	2.15%	2.63%	3.00%	3.56%	4.81%

Notes to schedules:

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

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

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

ST. JOHNS COUNTY, FLORIDA
SCHEDULES OF EMPLOYER CONTRIBUTIONS - PENSIONS
LAST 10 FISCAL YEARS ⁽¹⁾

Florida Retirement System								
	2015	2016	2017	2018	2019	2020	2021	2022
Contractually required contribution	\$ 11,141,167	\$ 12,778,729	\$ 13,449,008	\$ 14,617,515	\$ 16,686,823	\$ 18,423,658	\$ 20,735,372	\$ 23,965,138
Contribution in relation to the contractually required contribution	11,141,167	12,778,729	13,449,008	14,617,515	16,686,823	18,423,658	20,735,372	23,965,138
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll ⁽²⁾	\$ 101,266,093	\$ 109,537,776	\$ 114,356,007	\$ 117,311,547	\$ 125,477,418	\$ 131,758,661	\$ 140,668,836	\$ 151,439,020
Contributions as a percentage of covered payroll	11.00%	11.67%	11.76%	12.46%	13.30%	13.98%	14.74%	15.82%

Health Insurance Subsidy Program								
	2015	2016	2017	2018	2019	2020	2021	2022
Contractually required contribution	\$ 1,376,372	\$ 1,816,671	\$ 1,898,659	\$ 1,951,400	\$ 2,082,860	\$ 2,186,304	\$ 2,332,100	\$ 2,510,019
Contribution in relation to the contractually required contribution	1,376,372	1,816,671	1,898,659	1,951,400	2,082,860	2,186,304	2,332,100	2,510,019
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll ⁽²⁾	\$ 101,266,093	\$ 109,537,776	\$ 114,356,007	\$ 117,311,547	\$ 125,477,418	\$ 131,758,661	\$ 140,668,836	\$ 151,439,020
Contributions as a percentage of covered payroll	1.36%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%

Notes to schedules:
(1) 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.

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

ST. JOHNS COUNTY, FLORIDA

SCHEDULE OF CHANGES IN THE COUNTY'S NET OTHER POSTEMPLOYMENT BENEFIT PLAN
LIABILITY AND RELATED RATIOS
LAST 10 FISCAL YEARS ⁽¹⁾

	2017	2018	2019	2020	2021	2022
Total OPEB liability						
Service cost	\$ 1,382,083	\$ 1,026,233	\$ 1,067,395	\$ 1,154,965	\$ 757,479	\$ 769,790
Interest	3,180,427	2,325,412	2,417,737	2,522,470	1,777,914	1,734,758
Difference between expected and actual experience	-	-	-	1,583,044	-	2,795,497
Changes in assumptions and other inputs	-	-	-	(14,422,093)	-	1,754,381
Benefit payments	(1,968,724)	(1,973,588)	(1,971,138)	(1,951,826)	(1,839,409)	(4,583,832)
Net change in total OPEB liability	2,593,786	1,378,057	1,513,994	(11,113,440)	695,984	2,470,594
Total OPEB liability - beginning	33,142,348	35,736,134	37,114,191	38,628,185	27,514,745	28,210,729
Total OPEB liability - ending (a)	\$ 35,736,134	\$ 37,114,191	\$ 38,628,185	\$ 27,514,745	\$ 28,210,729	\$ 30,681,323
Plan fiduciary net position						
Contributions-employer	\$ 2,305,881	\$ 2,514,634	\$ 2,095,692	\$ 839,680	\$ -	\$ -
Net investment income	3,437,042	2,435,764	1,310,149	3,538,077	7,893,037	(8,131,469)
Benefit payments	(1,968,724)	(1,973,588)	(1,971,138)	(1,951,826)	(1,839,409)	(4,583,832)
Administrative expense	(18,000)	(6,000)	(17,890)	(18,000)	(6,000)	(6,000)
Net change in plan fiduciary net position	3,756,199	2,970,810	1,416,813	2,407,931	6,047,628	(12,721,301)
Plan fiduciary net position-beginning	27,279,085	31,035,284	34,006,094	35,422,907	37,830,838	43,878,466
Plan fiduciary net position-ending (b)	\$ 31,035,284	\$ 34,006,094	\$ 35,422,907	\$ 37,830,838	\$ 43,878,466	\$ 31,157,165
County's net OPEB (asset) liability-ending (a) - (b)	\$ 4,700,850	\$ 3,108,097	\$ 3,205,278	\$ (10,316,093)	\$ (15,667,737)	\$ (475,842)
Plan fiduciary net position as a percentage of the total OPEB liability	86.85%	91.63%	91.70%	137.49%	155.54%	101.55%
Covered employee payroll	\$ 90,187,284	\$ 101,653,797	\$ 124,813,810	\$ 132,434,577	\$ 139,145,647	\$ 152,033,962
County's net OPEB (asset) liability as a percentage of covered employee payroll	5.21%	3.06%	2.57%	-7.79%	-11.26%	-0.31%

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) For fiscal year ended September 30, 2020, the County revised its assumptions used for the calculation. Specifically, changes were made to reflect the encouragement by the County and the actual migration of retirees into the higher deductible policies offered by the Plan.
- (3) The following discount rate was used in each period:
- | | |
|--------------------|------|
| September 30, 2017 | 7.0% |
| September 30, 2018 | 6.5% |
| September 30, 2019 | 6.5% |
| September 30, 2020 | 6.5% |
| September 30, 2021 | 6.5% |
| September 30, 2022 | 6.5% |

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

	2017	2018	2019	2020	2021	2022
Actuarially determined contribution	\$ 3,113,056	\$ 1,570,141	\$ 1,592,183	\$ 12,000	\$ 12,000	\$ 198,212
Contributions in relation to the actuarially determined contribution	\$ 2,305,881	\$ 2,514,634	\$ 2,095,692	\$ 839,650	\$ -	\$ -
Contribution deficiency (excess)	\$ 807,175	\$ (944,493)	\$ (503,509)	\$ (827,650)	\$ 12,000	\$ 198,212
Covered employee payroll	\$ 90,187,284	\$ 101,653,797	\$ 124,813,810	\$ 132,434,577	\$ 139,145,647	\$ 152,033,962
Contributions as a percentage of covered employee payroll	2.56%	2.47%	1.68%	0.63%	0.00%	0.00%

Notes to Schedule:

Valuation date -	Actuarially determined contribution rates are calculated as of October 1, the beginning of the fiscal year in which contributions are reported	October 1, 2021
Methods and assumptions used to determine contribution rates:		
Actuarial cost method		Entry Age Normal
Amortization method		Level Percentage of Payroll, Closed
Amortization period		15 years
Asset valuation method		20% of the difference between expected actuarial value (based on assumed return) and market value is recognized each year with 15% corridor around market value
Inflation		2.25%
Healthcare cost trend rates		Getzen Model; trend starting at 1.50% for 2020 (0% for premiums), 1.75% for 2021, 2.25 for 2022, 2.75% for 2023, 3.25% for 2024, 5.47% for 2025, and gradually decreasing to an ultimate trend rate of 4.24%.
Salary increases		Rates used in the July 1, 2021 actuarial valuation of the Florida Retirement System 3.4% to 8.2%, including inflation.
Investment rate of return		6.50%
Retirement Age		Rates used in the July 1, 2021 actuarial valuation of the Florida Retirement System and are based on a statewide experience study covering the period 2013 - 2018.
Mortality		Tables used in the July 1, 2021 actuarial valuation of the Florida Retirement System. These rates were taken from adjusted Pub-2010 mortality tables published by the Society of Actuaries with generational mortality improvements using Scale MP-2018, and are based on a statewide experience study covering the period 2013 - 2018.
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 ⁽¹⁾

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Annual money-weighted average rate of return, net of investment expense	11.08%	7.53%	2.81%	8.66%	18.39%	(22.32)%

(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, 2022

	Board of County Commissioners Sub-fund	Clerk of Circuit Court Sub-fund	Sheriff Sub-fund	Tax Collector Sub-fund	Property Appraiser Sub-fund	Supervisor of Elections Sub-fund	Subtotals	Interfund Eliminations & Consolidations	Total
ASSETS									
Equity in pooled cash and cash equivalents	\$ 205,042	\$ 2,036,388	\$ 4,406,669	\$ 7,105,129	\$ 433,113	\$ 274,057	\$ 14,460,398	\$ -	\$ 14,460,398
Investments	117,085,347	-	-	-	-	-	117,085,347	-	117,085,347
Accounts receivable	1,238,437	-	20,339	-	-	-	1,258,776	-	1,258,776
Leases receivable	1,909,414	-	-	-	-	-	1,909,414	-	1,909,414
Interest receivable	338,740	-	-	-	-	-	338,740	-	338,740
Advance from other funds	2,371,285	-	-	-	-	-	2,371,285	-	2,371,285
Due from other funds	8,160,499	9,355	60,230	-	-	-	8,230,084	-	8,230,084
Due from other county agencies	8,271,682	3,645	153,845	-	-	-	8,429,172	(8,275,658)	153,514
Due from other governments	17,730,820	29,459	122,986	-	-	-	17,883,265	-	17,883,265
Other assets	379,762	958	-	-	-	6,890	387,610	-	387,610
TOTAL ASSETS	\$ 157,691,028	\$ 2,079,805	\$ 4,764,069	\$ 7,105,129	\$ 433,113	\$ 280,947	\$ 172,354,091	\$ (8,275,658)	\$ 164,078,433
LIABILITIES									
Accounts payable and accrued liabilities	\$ 48,318,927	\$ 196,059	\$ 3,900,930	\$ 195,964	\$ 131,101	\$ 173,803	\$ 52,916,784	\$ -	\$ 52,916,784
Accounts payable - retainage	2,544,894	-	-	-	-	-	2,544,894	-	2,544,894
Customer deposits	1,154,399	73,026	-	-	-	-	1,227,425	-	1,227,425
Due to individuals	205,042	-	-	-	-	-	205,042	-	205,042
Due to other funds	245,979	-	-	-	-	-	245,979	-	245,979
Due to other county agencies	1,904	1,104,983	863,139	6,027,463	236,918	107,144	8,341,551	(8,275,658)	65,893
Due to other governments	1,916,200	698,907	-	874,947	65,094	-	3,555,148	-	3,555,148
Unearned revenue	25,108	6,830	-	-	-	-	31,938	-	31,938
TOTAL LIABILITIES	54,412,453	2,079,805	4,764,069	7,098,374	433,113	280,947	69,068,761	(8,275,658)	60,793,103
DEFERRED INFLOWS OF RESOURCES									
Lease related	1,909,414	-	-	-	-	-	1,909,414	-	1,909,414
FUND BALANCES									
Nonspendable	2,758,295	-	-	-	-	-	2,758,295	-	2,758,295
Restricted	102,746	-	-	6,755	-	-	109,501	-	109,501
Assigned	42,817,435	-	-	-	-	-	42,817,435	-	42,817,435
Unassigned	55,690,685	-	-	-	-	-	55,690,685	-	55,690,685
TOTAL FUND BALANCES	101,369,161	-	-	6,755	-	-	101,375,916	-	101,375,916
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 157,691,028	\$ 2,079,805	\$ 4,764,069 (continued)	\$ 7,105,129	\$ 433,113	\$ 280,947 (continued)	\$ 172,354,091	\$ -	\$ 164,078,433 (concluded)

ST. JOHNS COUNTY, FLORIDA
COMBINING SHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
BOARD AND OFFICER GENERAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Board of County Commissioners Sub-fund			Clerk of the Circuit Court Sub-fund		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
REVENUES:						
Taxes	\$ 162,006,190	\$ 162,006,190	\$ 156,425,028	\$ -	\$ -	\$ -
Licenses and permits	801,000.00	801,000.00	2,600,518	-	-	-
Intergovernmental	102,792,075	104,249,589	73,825,561	95,087	95,087	347,260
Charges for services	10,581,502	10,092,945	13,933,089	5,644,899	5,644,899	4,950,147
Fines and forfeitures	446,511	446,511	546,111	1,204,600	1,204,600	1,808,649
Contributions	-	228,781	238,346	-	-	-
Investment income	628,853	628,853	(5,662,757)	-	-	-
Miscellaneous revenue	274,000	379,672	898,908	5,700	5,700	14,266
F.S. 129 statutory reduction	(9,745,115)	(9,745,115)	-	-	-	-
TOTAL REVENUES	267,785,016	269,088,426	242,804,804	6,950,286	6,950,286	7,120,322
EXPENDITURES:						
Current:						
General government	36,285,013	36,546,585	28,599,605	5,605,591	5,832,223	4,899,082
Public safety	23,939,331	25,944,401	24,757,673	-	-	-
Physical environment	919,183	920,407	846,664	-	-	-
Economic environment	84,794,883	78,459,204	41,128,960	-	-	-
Human services	8,752,849	8,898,005	7,071,802	-	-	-
Culture and recreation	18,417,856	18,765,725	16,696,327	-	-	-
Court related	2,469,710	2,446,846	2,410,367	3,867,386	4,134,208	4,155,327
Debt service:						
Principal retirement	-	-	32,940	-	-	-
Interest and fiscal charges	-	-	15,356	-	-	-
TOTAL EXPENDITURES	175,578,825	171,981,173	121,559,694	9,472,977	9,966,431	9,054,409
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	92,206,191	97,107,253	121,245,110	(2,522,691)	(3,016,145)	(1,934,087)
OTHER FINANCING SOURCES (USES):						
Transfers in	4,134,623	4,148,219	3,992,103	-	-	-
Transfers in - from Officers	6,275,000	6,275,000	8,258,291	-	-	-
Transfers in - from Board	-	-	-	2,522,691	3,016,145	3,009,315
Net transfers in	10,409,623	10,423,219	12,250,394	2,522,691	3,016,145	3,009,315
Transfers out	(42,576,264)	(46,696,913)	(46,380,774)	-	-	-
Transfers out - to Officers	(103,853,532)	(104,350,991)	(104,350,990)	-	-	-
Transfers out - to Board	-	-	-	-	-	(1,075,228)
Net transfers out	(146,429,796)	(151,047,904)	(150,731,764)	-	-	(1,075,228)
Leases (as lessee)	-	-	735,195	-	-	-
Long term debt issued	-	-	-	-	-	-
Sale of capital assets	(600,000)	600,000	799,017	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(136,620,173)	(140,024,685)	(136,947,158)	2,522,691	3,016,145	1,934,087
NET CHANGE IN FUND BALANCE	(44,413,982)	(42,917,432)	(15,702,048)	-	-	-
FUND BALANCES, BEGINNING OF YEAR	110,840,777	110,840,777	117,071,209	-	-	-
FUND BALANCES, END OF YEAR	\$ 66,426,795	\$ 67,923,345	\$ 101,369,161	\$ -	\$ -	\$ -

(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, 2022

	Sheriff Sub-fund			Tax Collector Sub-fund		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	70,000	867,444	867,444	-	-	-
Charges for services	3,888,034	4,826,182	4,861,784	8,066,568	8,066,568	13,364,118
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	-	-	(1,193)
Miscellaneous revenue	-	697,821	662,219	-	-	-
F.S. 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	3,958,034	6,391,447	6,391,447	8,066,568	8,066,568	13,362,925
EXPENDITURES:						
Current:						
General government	-	-	-	8,066,568	8,066,568	7,337,892
Public safety	93,353,741	101,738,722	100,905,738	-	-	-
Physical environment	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	2,029,557	2,111,225	2,029,133	-	-	-
Debt service:						
Principal retirement	3,572,768	3,374,589	3,714,689	-	-	-
Interest and fiscal charges	142,294	150,121	150,121	-	-	-
TOTAL EXPENDITURES	99,098,360	107,374,657	106,799,681	8,066,568	8,066,568	7,337,892
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(95,140,326)	(100,983,210)	(100,408,234)	-	-	6,025,033
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers in - from Officers	-	-	-	-	-	-
Transfers in - from Board	95,140,326	98,282,864	98,282,864	-	-	-
Net transfers in	95,140,326	98,282,864	98,282,864	-	-	-
Transfers out	-	-	-	-	-	-
Transfers out - to Officers	-	-	-	-	-	-
Transfers out - to Board	-	-	(811,562)	-	-	(6,027,463)
Net transfers out	-	-	(811,562)	-	-	(6,027,463)
Leases (as lessee)	-	-	-	-	-	-
Long term debt issued	-	2,700,346	2,700,346	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	95,140,326	100,983,210	100,171,648	-	-	(6,027,463)
NET CHANGE IN FUND BALANCE	-	-	(236,586)	-	-	(2,430)
FUND BALANCES, BEGINNING OF YEAR	-	-	236,586	9,185	9,185	9,185
FUND BALANCES, END OF YEAR	\$ -	\$ -	\$ -	\$ 9,185	\$ 9,185	\$ 6,755

(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, 2022

	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	-	-	-	-	43,947	41,772
Charges for services	900,173	900,173	1,115,976	-	-	66,900
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous revenue	-	-	717	-	-	7,311
F.S. 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	900,173	900,173	1,116,693	-	43,947	115,983
EXPENDITURES:						
Current:						
General government	5,928,300	5,976,872	5,743,339	2,989,930	3,043,827	3,013,619
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	6,047
Interest and fiscal charges	-	-	-	-	-	508
TOTAL EXPENDITURES	5,928,300	5,976,872	5,743,339	2,989,930	3,043,827	3,020,174
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(5,028,127)	(5,076,699)	(4,626,646)	(2,989,930)	(2,999,880)	(2,904,191)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers in - from Officers	-	-	-	-	-	-
Transfers in - from Board	5,028,127	5,076,699	4,863,564	2,989,930	2,999,880	2,990,860
Net transfers in	5,028,127	5,076,699	4,863,564	2,989,930	2,999,880	2,990,860
Transfers out	-	-	-	-	-	-
Transfers out - to Officers	-	-	-	-	-	-
Transfers out - to Board	-	-	(236,918)	-	-	(107,120)
Net transfers out	-	-	(236,918)	-	-	(107,120)
Leases (as lessee)	-	-	-	-	-	20,451
Long term debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	5,028,127	5,076,699	4,626,646	2,989,930	2,999,880	2,904,191
NET CHANGE IN FUND BALANCE	-	-	-	-	-	-
FUND BALANCES, BEGINNING OF YEAR	-	-	-	-	-	-
FUND BALANCES, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(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, 2022

	Subtotals			Interfund Eliminations and Consolidations		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
REVENUES:						
Taxes	\$ 162,006,190	\$ 162,006,190	\$ 156,425,028	\$ -	\$ -	\$ -
Licenses and permits	801,000	801,000	2,600,518	-	-	-
Intergovernmental	102,957,162	105,256,067	75,082,037	-	-	-
Charges for services	29,081,176	29,530,767	38,292,014	(8,004,723)	(7,985,021)	(7,279,081)
Fines and forfeitures	1,651,111	1,651,111	2,354,760	-	-	-
Contributions	-	228,781	238,346	-	-	-
Investment income	628,853	628,853	(5,663,950)	-	-	-
Miscellaneous revenue	279,700	1,083,193	1,583,421	-	-	-
F.S. 129 statutory reduction	(9,745,115)	(9,745,115)	-	-	-	-
TOTAL REVENUES	287,660,077	291,440,847	270,912,174	(8,004,723)	(7,985,021)	(7,279,081)
EXPENDITURES:						
Current:						
General government	58,875,402	59,466,075	49,593,537	(8,004,723)	(7,985,021)	(7,279,081)
Public safety	117,293,072	127,683,123	125,663,411	-	-	-
Physical environment	919,183	920,407	846,664	-	-	-
Economic environment	84,794,883	78,459,204	41,128,960	-	-	-
Human services	8,752,849	8,898,005	7,071,802	-	-	-
Culture and recreation	18,417,856	18,765,725	16,696,327	-	-	-
Court related	8,366,653	8,692,279	8,594,827	-	-	-
Debt service:						
Principal retirement	3,572,768	3,374,589	3,753,676	-	-	-
Interest and fiscal charges	142,294	150,121	165,985	-	-	-
TOTAL EXPENDITURES	301,134,960	306,409,528	253,515,189	(8,004,723)	(7,985,021)	(7,279,081)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(13,474,883)	(14,968,681)	17,396,985	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers in	4,134,623	4,148,219	3,992,103	-	-	-
Transfers in - from Officers	6,275,000	6,275,000	8,258,291	(3,552,328)	(3,552,328)	(8,258,291)
Transfers in - from Board	105,681,074	109,375,588	109,146,603	(100,301,204)	(100,798,663)	(104,350,990)
Net transfers in	116,090,697	119,798,807	121,396,997	(103,853,532)	(104,350,991)	(112,609,281)
Transfers out	(42,576,264)	(46,696,913)	(46,380,774)			
Transfers out - to Officers	(103,853,532)	(104,350,991)	(104,350,990)	103,853,532	104,350,991	104,350,990
Transfers out - to Board	-	-	(8,258,291)	-	-	8,258,291
Net transfers out	(146,429,796)	(151,047,904)	(158,990,055)	103,853,532	104,350,991	112,609,281
Leases (as lessee)	-	-	755,646	-	-	-
Long term debt issued	-	2,700,346	2,700,346	-	-	-
Sale of capital assets	(600,000)	600,000	799,017	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(30,939,099)	(27,948,751)	(33,338,049)	-	-	-
NET CHANGE IN FUND BALANCE	(44,413,982)	(42,917,432)	(15,941,064)	-	-	-
FUND BALANCES, BEGINNING OF YEAR	110,849,962	110,849,962	117,316,980	-	-	-
FUND BALANCES, END OF YEAR	\$ 66,435,980	\$ 67,932,530	\$ 101,375,916	\$ -	\$ -	\$ -

(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, 2022

	Totals		
	Original Budget	Final Budget	Actual
REVENUES:			
Taxes	\$ 162,006,190	\$ 162,006,190	\$ 156,425,028
Licenses and permits	801,000	801,000	2,600,518
Intergovernmental	102,957,162	105,256,067	75,082,037
Charges for services	21,076,453	21,545,746	31,012,933
Fines and forfeitures	1,651,111	1,651,111	2,354,760
Contributions	-	228,781	238,346
Investment income	628,853	628,853	(5,663,950)
Miscellaneous revenue	279,700	1,083,193	1,583,421
F.S. 129 statutory reduction	(9,745,115)	(9,745,115)	-
TOTAL REVENUES	279,655,354	283,455,826	263,633,093
EXPENDITURES:			
Current:			
General government	50,870,679	51,481,054	42,314,456
Public safety	117,293,072	127,683,123	125,663,411
Physical environment	919,183	920,407	846,664
Economic environment	84,794,883	78,459,204	41,128,960
Human services	8,752,849	8,898,005	7,071,802
Culture and recreation	18,417,856	18,765,725	16,696,327
Court related	8,366,653	8,692,279	8,594,827
Debt service:			
Principal retirement	3,572,768	3,374,589	3,753,676
Interest and fiscal charges	142,294	150,121	165,985
TOTAL EXPENDITURES	293,130,237	298,424,507	246,236,108
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(13,474,883)	(14,968,681)	17,396,985
OTHER FINANCING SOURCES (USES):			
Transfers in	4,134,623	4,148,219	3,992,103
Transfers in - from Officers	2,722,672	2,722,672	-
Transfers in - from Board	5,379,870	8,576,925	4,795,613
Net transfers in	12,237,165	15,447,816	8,787,716
Transfers out	(42,576,264)	(46,696,913)	(46,380,774)
Transfers out - to Officers	-	-	-
Transfers out - to Board	-	-	-
Net transfers out	(42,576,264)	(46,696,913)	(46,380,774)
Leases (as lessee)	-	-	755,646
Long term debt issued	-	2,700,346	2,700,346
Sale of capital assets	(600,000)	600,000	799,017
TOTAL OTHER FINANCING SOURCES (USES)	(30,939,099)	(27,948,751)	(33,338,049)
NET CHANGE IN FUND BALANCE	(44,413,982)	(42,917,432)	(15,941,064)
FUND BALANCES, BEGINNING OF YEAR	110,849,962	110,849,962	117,316,980
FUND BALANCES, END OF YEAR	\$ 66,435,980	\$ 67,932,530	\$ 101,375,916
			(concluded)

NONMAJOR 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 bed taxes.

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 – To improve, operate and maintain the St. Augustine Amphitheater, Ponte Vedra Concert Hall, 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.

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.

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.

SPECIAL REVENUE FUNDS DESCRIPTIONS (concluded)

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 M.S.T.U. area to determine the feasibility and design options for a durable solution to beach erosion.

Coastal Highway Dune and Beach M.S.T.U. – to account for revenues and expenditures from special assessments collected within the M.S.T.U. area to re-nourish the beach and replace sand on the beach along SR A-1-A, north of Vilano Beach.

South Ponte Vedra Boulevard Dune and Beach M.S.T.U. - to account for revenues and expenditures from special assessments collected within the M.S.T.U. area to re-nourish the beach and replace sand on the beach south of Ponte Vedra.

Ponte Vedra Beach Dune and Beach M.S.T.U. – to account for revenues and expenditures from special assessments collected with the M.S.T.U. are to re-nourish the dunes and beach and replace sand on the beaches of Ponte Vedra.

FEMA Disaster Relief – to account for grants from FEMA for beach and disaster recovery.

St. Johns County Community Redevelopment Agency – to account for additional tax increment revenue spending within several County redevelopment areas. The purpose is to increase the economic activity, opportunities and overall development within the areas.

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.

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.

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 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.

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.

DEBT SERVICE FUNDS DESCRIPTIONS (concluded)

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.

Special Obligation Refunding Revenue Bonds, Series 2019 – 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.

Taxable Special Obligation Revenue Note, Series 2020 - 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.

Taxable Special Obligation Refunding Revenue Note, Series 2021 - 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.

Special Obligation Revenue Bond, Series 2022 – 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 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.

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.

Ponte Vedra Dune and Beach Restoration – To account for the various proceeds that will be used to restore and renourish the beaches in Vilano and South Ponte Vedra.

CAPITAL PROJECTS FUNDS DESCRIPTIONS (concluded)

Coastal Highway Dune and Beach Restoration – to account for the various proceeds that will be used to restore and renourish St. Johns County beaches.

South Ponte Vedra Beach Dune and Beach Restoration– to account for the various proceeds that will be used to restore and renourish Ponte Vedra beaches.

2019 Capital Projects – To account for the various proceeds and appropriations that will be used for various projects appropriated by the Board of County Commissioners in 2019.

Land Acquisition and Management Program - to account for proceeds set aside to acquire land in St. Johns County for recreational, conservation, and environmental purposes.

Golf Course Reconstruction To account for the various proceeds and appropriations that will be used to renovate and reconstruct portions of the St. Johns County golf course.

Capital Improvement Projects – To account for the various proceeds and appropriations that will be used to complete a variety of capital construction projects approved by the Board to start in 2022.

ST. JOHNS COUNTY, FLORIDA
COMBINING BALANCE SHEET-
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	Special Revenue Funds			
	County Health Department	Building Services	Court Facilities	Law Enforcement Trust
ASSETS				
Equity in pooled cash and cash equivalents	\$ 549,871	\$ 11,854,390	\$ 69,473	\$ 51,578
Investments	-	18,104,629	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	52,379	-	-
Due from other funds	-	-	-	-
Due from other governments	-	57,900	-	-
Inventory	-	-	-	-
Other assets	-	6,216	-	-
TOTAL ASSETS	\$ 549,871	\$ 30,075,514	\$ 69,473	\$ 51,578
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 538,033	\$ 315,576	\$ -	\$ -
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	35,014	-	11,530
Due to other governments	-	88,038	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	538,033	438,628	-	11,530
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	6,216	-	-
Restricted	-	27,186,639	37,330	40,048
Assigned	11,838	2,444,031	32,143	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	11,838	29,636,886	69,473	40,048
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	\$ 549,871	\$ 30,075,514	\$ 69,473	\$ 51,578

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2022

	Special Revenue Funds (continued)		
	State Housing Initiatives Program	Community Based Care	Court Technology Fund
ASSETS			
Equity in pooled cash and cash equivalents	\$ 4,048,170	\$ 2,033,107	\$ 8,362,176
Investments	-	-	-
Accounts receivable	-	-	-
Notes receivable	300,000	-	-
Leases receivable	-	-	-
Interest receivable	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	-
Inventory	-	-	-
Other assets	-	-	-
TOTAL ASSETS	<u>\$ 4,348,170</u>	<u>\$ 2,033,107</u>	<u>\$ 8,362,176</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)			
LIABILITIES:			
Accounts payable and accrued liabilities	\$ 23,616	\$ 165,888	\$ 28,625
Accounts payable retainage	-	-	-
Customer deposits	-	-	-
Advances from other funds	-	-	-
Due to other funds	405	18,128	467
Due to other governments	-	41,393	-
Unearned revenue	3,522,454	-	-
TOTAL LIABILITIES	<u>3,546,475</u>	<u>225,409</u>	<u>29,092</u>
DEFERRED INFLOWS OF RESOURCES			
Lease related	-	-	-
FUND BALANCES (DEFICITS):			
Nonspendable	-	-	-
Restricted	644,986	1,807,698	7,789,190
Assigned	156,709	-	543,894
Unassigned	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>801,695</u>	<u>1,807,698</u>	<u>8,333,084</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	<u>\$ 4,348,170</u>	<u>\$ 2,033,107</u>	<u>\$ 8,362,176</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2022

Special Revenue Funds (continued)

	Crime Prevention Fund	Beach	Pier	Tourist Development Tax
ASSETS				
Equity in pooled cash and cash equivalents	\$ 6,245	\$ 992,093	\$ 722,667	\$ 12,702,265
Investments	-	-	-	-
Accounts receivable	-	-	-	1,336,608
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	630
Due from other governments	-	32,011	-	-
Inventory	-	-	-	-
Other assets	-	3,410	1,010	-
TOTAL ASSETS	<u>\$ 6,245</u>	<u>\$ 1,027,514</u>	<u>\$ 723,677</u>	<u>\$ 14,039,503</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ -	\$ 217,781	\$ 17,168	\$ 576,356
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	6,245	2,253	1,030	1,294
Due to other governments	-	402	2,404	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	<u>6,245</u>	<u>220,436</u>	<u>20,602</u>	<u>577,650</u>
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	3,410	1,010	-
Restricted	-	-	-	12,669,088
Assigned	-	803,668	702,065	792,765
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>-</u>	<u>807,078</u>	<u>703,075</u>	<u>13,461,853</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	<u>\$ 6,245</u>	<u>\$ 1,027,514</u>	<u>\$ 723,677</u>	<u>\$ 14,039,503</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
COMBINING BALANCE SHEET-
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	Special Revenue Funds (continued)			
	Tree Bank	Communications Surcharge	County Cultural Center	County Golf Course
ASSETS				
Equity in pooled cash and cash equivalents	\$ 3,438,235	\$ 112,321	\$ 14,444,401	\$ 1,029,149
Investments	-	-	6,931,822	-
Accounts receivable	-	-	192	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	20,055	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	33,251
Other assets	-	-	131,322	3,428
TOTAL ASSETS	<u>\$ 3,438,235</u>	<u>\$ 112,321</u>	<u>\$ 21,527,792</u>	<u>\$ 1,065,828</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 27,374	\$ -	\$ 1,681,071	\$ 133,343
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	31,644	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	11,901	3,013
Due to other governments	-	-	220,960	-
Unearned revenue	-	-	6,651,637	15,440
TOTAL LIABILITIES	<u>27,374</u>	<u>-</u>	<u>8,597,213</u>	<u>151,796</u>
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	131,322	36,679
Restricted	2,034,373	111,727	-	-
Assigned	1,376,488	594	12,799,257	877,353
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>3,410,861</u>	<u>112,321</u>	<u>12,930,579</u>	<u>914,032</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	<u>\$ 3,438,235</u>	<u>\$ 112,321</u>	<u>\$ 21,527,792</u>	<u>\$ 1,065,828</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2022

Special Revenue Funds (continued)

	Alcohol and Drug Abuse	Boating Improvement	Impact Fees Buildings	Impact Fees Police
ASSETS				
Equity in pooled cash and cash equivalents	\$ 67,163	\$ 258,005	\$ 11,120,488	\$ -
Investments	-	-	7,174,740	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	20,757	-
Due from other funds	-	-	-	-
Due from other governments	-	-	1,869	167,739
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	<u>\$ 67,163</u>	<u>\$ 258,005</u>	<u>\$ 18,317,854</u>	<u>\$ 167,739</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ 2,809	\$ 1,317
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	3,613,500
Due to other funds	-	-	-	166,274
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>2,809</u>	<u>3,781,091</u>
DEFERRED INFLOWS OF RESOURCES				
Lease related	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	66,261	231,512	18,393,655	-
Assigned	902	26,493	-	-
Unassigned	-	-	(78,610)	(3,613,352)
TOTAL FUND BALANCES (DEFICITS)	<u>67,163</u>	<u>258,005</u>	<u>18,315,045</u>	<u>(3,613,352)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	<u>\$ 67,163</u>	<u>\$ 258,005</u>	<u>\$ 18,317,854</u>	<u>\$ 167,739</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2022

	Special Revenue Funds (continued)			
	Impact Fees Fire/EMS	Impact Fees Roads	Impact Fees Parks	E-911 Communications
ASSETS				
Equity in pooled cash and cash equivalents	\$ 8,126,102	\$ 35,158,204	\$ 15,423,925	\$ 1,108,527
Investments	4,354,135	20,852,395	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	12,597	60,328	-	-
Due from other funds	-	-	-	-
Due from other governments	3,777	864,737	5,737	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	<u>\$ 12,496,611</u>	<u>\$ 56,935,664</u>	<u>\$ 15,429,662</u>	<u>\$ 1,108,527</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 111,776	\$ 779,488	\$ 33,801	\$ -
Accounts payable retainage	-	91,811	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	105,935
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	<u>111,776</u>	<u>871,299</u>	<u>33,801</u>	<u>105,935</u>
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	12,079,823	52,180,174	15,037,195	1,002,592
Assigned	305,012	3,884,191	358,666	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>12,384,835</u>	<u>56,064,365</u>	<u>15,395,861</u>	<u>1,002,592</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	<u>\$ 12,496,611</u>	<u>\$ 56,935,664</u>	<u>\$ 15,429,662</u>	<u>\$ 1,108,527</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2022

	Special Revenue Funds (continued)			
	Vilano Street Lighting	St. Augustine South Street Lighting	Elkton Drainage	Treasure Beach M.S.B.U.
ASSETS				
Equity in pooled cash and cash equivalents	\$ 32,279	\$ 84,644	\$ 65,505	\$ -
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	<u>\$ 32,279</u>	<u>\$ 84,644</u>	<u>\$ 65,505</u>	<u>\$ -</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 1,729	\$ 3,633	\$ 300	\$ -
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	1,166,785
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	<u>1,729</u>	<u>3,633</u>	<u>300</u>	<u>1,166,785</u>
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	28,764	76,833	63,668	-
Assigned	1,786	4,178	1,537	-
Unassigned	-	-	-	(1,166,785)
TOTAL FUND BALANCES (DEFICITS)	<u>30,550</u>	<u>81,011</u>	<u>65,205</u>	<u>(1,166,785)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	<u>\$ 32,279</u>	<u>\$ 84,644</u>	<u>\$ 65,505</u>	<u>\$ -</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2022

	Special Revenue Funds (continued)			
	St. Johns County Transit System	Northwest Recreation	Driver's Education Safety Fund	Summerhaven M.S.T.U.
ASSETS				
Equity in pooled cash and cash equivalents	\$ 970,075	\$ 301,513	\$ 72,020	\$ 429,194
Investments	-	-	-	-
Accounts receivable	293	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	1,698,511	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	636,294	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	<u>\$ 1,606,662</u>	<u>\$ 2,000,024</u>	<u>\$ 72,020</u>	<u>\$ 429,194</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 151,072	\$ -	\$ 65,882	\$ -
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	465	-	-	-
Due to other governments	103,262	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	<u>254,799</u>	<u>-</u>	<u>65,882</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	1,698,511	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	876,821	189,113	1,922	409,139
Assigned	475,042	112,400	4,216	20,055
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>1,351,863</u>	<u>301,513</u>	<u>6,138</u>	<u>429,194</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	<u>\$ 1,606,662</u>	<u>\$ 2,000,024</u>	<u>\$ 72,020</u>	<u>\$ 429,194</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
COMBINING BALANCE SHEET-
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	Special Revenue Funds (continued)			
	Coastal Highway Dune and Beach M.S.T.U.	South Ponte Vedra Boulevard Dune and Beach M.S.T.U.	Ponte Vedra Beach Dune and Beach M.S.T.U.	FEMA Disaster Relief
ASSETS				
Equity in pooled cash and cash equivalents	\$ 114,685	\$ 199,339	\$ 302,278	\$ 131,567
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	121,230	-	2,604,799
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	<u>\$ 114,685</u>	<u>\$ 320,569</u>	<u>\$ 302,278</u>	<u>\$ 2,736,366</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 80,275	\$ -	\$ -	\$ 3,902,441
Accounts payable retainage	-	-	-	1,000,390
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	<u>80,275</u>	<u>-</u>	<u>-</u>	<u>4,902,831</u>
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	-	318,163	-	-
Assigned	34,410	2,406	302,278	-
Unassigned	-	-	-	(2,166,465)
TOTAL FUND BALANCES (DEFICITS)	<u>34,410</u>	<u>320,569</u>	<u>302,278</u>	<u>(2,166,465)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	<u>\$ 114,685</u>	<u>\$ 320,569</u>	<u>\$ 302,278</u>	<u>\$ 2,736,366</u> (continued)

ST. JOHNS COUNTY, FLORIDA
COMBINING BALANCE SHEET-
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	Special Revenue Funds (continued)			
	St. Johns County Community Redevelopment Agency	Court Modernization Fund	Records Modernization Trust Fund	Teen Court
ASSETS				
Equity in pooled cash and cash equivalents	\$ 512,405	\$ 1,519,246	\$ 1,879,339	\$ 44,504
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	<u>\$ 512,405</u>	<u>\$ 1,519,246</u>	<u>\$ 1,879,339</u>	<u>\$ 44,504</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 29,532	\$ 10,639	\$ 1,426	\$ -
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	1,041	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	<u>29,532</u>	<u>11,680</u>	<u>1,426</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	297,786	1,507,566	1,877,913	44,504
Assigned	185,087	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>482,873</u>	<u>1,507,566</u>	<u>1,877,913</u>	<u>44,504</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	<u>\$ 512,405</u>	<u>\$ 1,519,246</u>	<u>\$ 1,879,339</u>	<u>\$ 44,504</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
COMBINING BALANCE SHEET-
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

Special Revenue Funds (continued)

	Title IV D Fund	Equitable Sharing Proceeds Fund	HIDTA Fund	Canteen Fund
ASSETS				
Equity in pooled cash and cash equivalents	\$ -	\$ 102,644	\$ -	\$ 657,901
Investments	-	-	-	-
Accounts receivable	-	-	-	20,165
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	22,652	-	70,942	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	<u>\$ 22,652</u>	<u>\$ 102,644</u>	<u>\$ 70,942</u>	<u>\$ 678,066</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 2,248	\$ -	\$ 10,712	\$ 2,818
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	9,881	-	60,230	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	<u>12,129</u>	<u>-</u>	<u>70,942</u>	<u>2,818</u>
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	10,523	102,644	-	675,248
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>10,523</u>	<u>102,644</u>	<u>-</u>	<u>675,248</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	<u>\$ 22,652</u>	<u>\$ 102,644</u>	<u>\$ 70,942</u>	<u>\$ 678,066</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2022

<u>Special Revenue Funds (concluded)</u>		
	<u>NET Fund</u>	<u>Total Special Revenue</u>
ASSETS		
Equity in pooled cash and cash equivalents	\$ 41,440	\$ 139,139,133
Investments	-	57,417,721
Accounts receivable	-	1,357,258
Notes receivable	-	300,000
Leases receivable	-	1,698,511
Interest receivable	-	166,116
Due from other funds	-	630
Due from other governments	-	4,589,687
Inventory	-	33,251
Other assets	-	145,386
TOTAL ASSETS	<u>\$ 41,440</u>	<u>\$ 204,847,693</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ 146	\$ 8,916,875
Accounts payable retainage	-	1,092,201
Customer deposits	-	31,644
Advances from other funds	-	4,780,285
Due to other funds	-	435,106
Due to other governments	-	456,459
Unearned revenue	41,294	10,230,825
TOTAL LIABILITIES	<u>41,440</u>	<u>25,943,395</u>
DEFERRED INFLOWS OF RESOURCES		
Lease related	-	1,698,511
FUND BALANCES (DEFICITS):		
Nonspendable	-	178,637
Restricted	-	157,792,898
Assigned	-	26,259,464
Unassigned	-	(7,025,212)
TOTAL FUND BALANCES (DEFICITS)	<u>-</u>	<u>177,205,787</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	<u>\$ 41,440</u>	<u>\$ 204,847,693</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2022

	Debt Service Funds			
	Transportation Improvement Revenue Refunding Bonds, Series 2012	Transportation Improvement Revenue Refunding Bonds, Series 2015	Sales Tax Revenue Refunding Bonds, Series 2012	Sales Tax Revenue Refunding Bonds, Series 2015
ASSETS				
Equity in pooled cash and cash equivalents	\$ 9,624	\$ 8,825	\$ 18,482	\$ 20,336
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	<u>\$ 9,624</u>	<u>\$ 8,825</u>	<u>\$ 18,482</u>	<u>\$ 20,336</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	9,624	8,825	18,482	20,336
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>9,624</u>	<u>8,825</u>	<u>18,482</u>	<u>20,336</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	<u>\$ 9,624</u>	<u>\$ 8,825</u>	<u>\$ 18,482</u>	<u>\$ 20,336</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
COMBINING BALANCE SHEET-
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	Debt Service Funds (continued)			
	Ponte Vedra MSD State Revolving Loan	Pooled Commercial Paper Loan Program	SunTrust Capital Lease Agreement	Chase Capital Improvement Revenue Bond Series 2012
ASSETS				
Equity in pooled cash and cash equivalents	\$ -	\$ 436,950	\$ 368	\$ 8,324
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 436,950</u>	<u>\$ 368</u>	<u>\$ 8,324</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	-	436,950	368	8,324
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>-</u>	<u>436,950</u>	<u>368</u>	<u>8,324</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	<u>\$ -</u>	<u>\$ 436,950</u>	<u>\$ 368</u>	<u>\$ 8,324</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2022

	Debt Service Funds (continued)			
	TD Bank Capital Improvement Revenue Bond Series 2014	Capital Improvement Revenue Refunding Bonds, Series 2014	Special Obligation Refunding Revenue Bonds, Series 2019	Taxable Special Obligation Revenue Note Series 2020
ASSETS				
Equity in pooled cash and cash equivalents	\$ 2,430	\$ 2,415	\$ 7,945	\$ 763,054
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	2,210,509
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	<u>\$ 2,430</u>	<u>\$ 2,415</u>	<u>\$ 7,945</u>	<u>\$ 2,973,563</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	2,430	2,415	7,945	2,973,563
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>2,430</u>	<u>2,415</u>	<u>7,945</u>	<u>2,973,563</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	<u>\$ 2,430</u>	<u>\$ 2,415</u>	<u>\$ 7,945</u>	<u>\$ 2,973,563</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2022

	Debt Service Funds (concluded)		
	Taxable Special Obligation Refunding Revenue Note Series 2021	Special Obligation Revenue Bond Series 2022	Total Debt Service
ASSETS			
Equity in pooled cash and cash equivalents	\$ 15,032	\$ 1,022,043	\$ 2,315,828
Investments	-	-	-
Accounts receivable	54,869	-	54,869
Notes receivable	-	-	-
Leases receivable	-	-	-
Interest receivable	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	2,210,509
Inventory	-	-	-
Other assets	-	-	-
TOTAL ASSETS	\$ 69,901	\$ 1,022,043	\$ 4,581,206
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)			
LIABILITIES:			
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -
Accounts payable retainage	-	-	-
Customer deposits	-	-	-
Advances from other funds	-	-	-
Due to other funds	-	-	-
Due to other governments	-	-	-
Unearned revenue	-	-	-
TOTAL LIABILITIES	-	-	-
DEFERRED INFLOWS OF RESOURCES			
Lease related	-	-	-
FUND BALANCES (DEFICITS):			
Nonspendable	-	-	-
Restricted	-	-	-
Assigned	69,901	1,022,043	4,581,206
Unassigned	-	-	-
TOTAL FUND BALANCES (DEFICITS)	69,901	1,022,043	4,581,206
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	\$ 69,901	\$ 1,022,043	\$ 4,581,206

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2022

	Capital Project Funds			
	Beach Re-nourishment Project	SR207 Corridor Improvement Group Development Project	Pooled Commercial Paper Notes Series A-1	Ponte Vedra Dune and Beach Restoration
ASSETS				
Equity in pooled cash and cash equivalents	\$ 2,390,419	\$ 3,388,707	\$ 157,080	\$ 5,214,968
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	46,057	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	<u>\$ 2,436,476</u>	<u>\$ 3,388,707</u>	<u>\$ 157,080</u>	<u>\$ 5,214,968</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Lease related	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	149,525	105,762	-	-
Assigned	2,286,951	3,282,945	157,080	5,214,968
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCES (DEFICITS)	<u>2,436,476</u>	<u>3,388,707</u>	<u>157,080</u>	<u>5,214,968</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	<u>\$ 2,436,476</u>	<u>\$ 3,388,707</u>	<u>\$ 157,080</u>	<u>\$ 5,214,968</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
COMBINING BALANCE SHEET-
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	Capital Project Funds (continued)			
	Coastal Highway Dune and Beach Restoration	South Ponte Vedra Beach Dune & Berm Restoration	2019 Capital Projects	Land Acquisition & Management Program
ASSETS				
Equity in pooled cash and cash equivalents	\$ 479,824	\$ -	\$ 11,175,781	\$ 1,008,691
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	6,315,897	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	<u>\$ 479,824</u>	<u>\$ 6,315,897</u>	<u>\$ 11,175,781</u>	<u>\$ 1,008,691</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 10,804	\$ 82,132	\$ 4,664	\$ -
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	5,944,777	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	<u>10,804</u>	<u>6,026,909</u>	<u>4,664</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	469,020	288,988	11,171,117	1,008,691
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>469,020</u>	<u>288,988</u>	<u>11,171,117</u>	<u>1,008,691</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	<u>\$ 479,824</u>	<u>\$ 6,315,897</u>	<u>\$ 11,175,781</u>	<u>\$ 1,008,691</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
COMBINING BALANCE SHEET-
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	Capital Project Funds (concluded)			
	Golf Course Reconstruction	Capital Improvement Projects	Total Capital Projects	Total Other Governmental Funds
ASSETS				
Equity in pooled cash and cash equivalents	\$ 1,027,991	\$ 32,918,887	\$ 57,762,348	\$ 199,217,309
Investments	-	-	-	57,417,721
Accounts receivable	-	-	-	1,412,127
Notes receivable	-	-	-	300,000
Leases receivable	-	-	-	1,698,511
Interest receivable	-	-	-	166,116
Due from other funds	-	-	-	630
Due from other governments	-	-	6,361,954	13,162,150
Inventory	-	-	-	33,251
Other assets	-	-	-	145,386
TOTAL ASSETS	<u>\$ 1,027,991</u>	<u>\$ 32,918,887</u>	<u>\$ 64,124,302</u>	<u>\$ 273,553,201</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 920,892	\$ 803,670	\$ 1,822,162	\$ 10,739,037
Accounts payable retainage	-	-	-	1,092,201
Customer deposits	-	-	-	31,644
Advances from other funds	-	-	-	4,780,285
Due to other funds	-	255,694	6,200,471	6,635,577
Due to other governments	-	-	-	456,459
Unearned revenue	-	-	-	10,230,825
TOTAL LIABILITIES	<u>920,892</u>	<u>1,059,364</u>	<u>8,022,633</u>	<u>33,966,028</u>
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	1,698,511
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	178,637
Restricted	-	-	255,287	158,048,185
Assigned	107,099	31,859,523	55,846,382	86,687,052
Unassigned	-	-	-	(7,025,212)
TOTAL FUND BALANCES (DEFICITS)	<u>107,099</u>	<u>31,859,523</u>	<u>56,101,669</u>	<u>237,888,662</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	<u>\$ 1,027,991</u>	<u>\$ 32,918,887</u>	<u>\$ 64,124,302</u>	<u>\$ 273,553,201</u> (concluded)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue Funds			
	County Health Department	Building Services	Court Facilities	Law Enforcement Trust
REVENUES:				
Taxes	\$ 535,220	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	10,281,769	-	-
Intergovernmental	-	116,800	-	-
Charges for services	-	292,135	-	-
Fines and forfeitures	-	464,066	430,247	41,242
Contributions	-	-	-	-
Investment income	4,373	(912,147)	91	476
Miscellaneous revenue	-	1,669	-	-
TOTAL REVENUES	539,593	10,244,292	430,338	41,718
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	8,698,990	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	555,503	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	12,409	-	-
Interest and fiscal charges	-	1,526	-	-
TOTAL EXPENDITURES	555,503	8,712,925	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(15,910)	1,531,367	430,338	41,718
OTHER FINANCING SOURCES (USES):				
Transfers in	4,000	150,171	-	-
Transfers out	-	(55,844)	(392,917)	(29,817)
Payment to refunded bond escrow agent	-	-	-	-
Refunding note issued	-	-	-	-
Long term debt issued	-	-	-	-
Leases (as lessee)	-	25,340	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	4,000	119,667	(392,917)	(29,817)
NET CHANGE IN FUND BALANCES	(11,910)	1,651,034	37,421	11,901
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	23,748	27,985,852	32,052	28,147
FUND BALANCES (DEFICITS), END OF YEAR	\$ 11,838	\$ 29,636,886	\$ 69,473	\$ 40,048

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue Funds (continued)		
	State Housing Initiatives Program	Community Based Care	Court Technology Fund
REVENUES:			
Taxes	\$ -	\$ -	\$ -
Special assessments	-	-	-
Licenses and permits	-	-	-
Intergovernmental	409,799	8,405,621	-
Charges for services	235,236	-	-
Fines and forfeitures	-	-	946,400
Contributions	-	-	-
Investment income	26,049	-	12,677
Miscellaneous revenue	-	-	-
TOTAL REVENUES	671,084	8,405,621	959,077
EXPENDITURES:			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	509,019	-	-
Human services	-	7,594,676	-
Culture and recreation	-	-	-
Court related	-	-	357,285
Capital outlay	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
TOTAL EXPENDITURES	509,019	7,594,676	357,285
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	162,065	810,945	601,792
OTHER FINANCING SOURCES (USES):			
Transfers in	-	89,428	-
Transfers out	-	-	(653)
Payment to refunded bond escrow agent	-	-	-
Refunding note issued	-	-	-
Long term debt issued	-	-	-
Leases (as lessee)	-	-	-
Sale of capital assets	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	89,428	(653)
NET CHANGE IN FUND BALANCES	162,065	900,373	601,139
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	639,630	907,325	7,731,945
FUND BALANCES (DEFICITS), END OF YEAR	\$ 801,695	\$ 1,807,698	\$ 8,333,084

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue Funds (continued)			
	Crime Prevention Fund	Beach	Pier	Tourist Development Tax
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ 22,200,250
Special assessments	-	-	-	-
Licenses and permits	-	23,689	-	-
Intergovernmental	-	-	-	-
Charges for services	-	1,390,166	640,076	-
Fines and forfeitures	86,316	-	-	-
Contributions	-	48,840	-	-
Investment income	-	11,655	5,811	71,355
Miscellaneous revenue	-	-	-	199,221
TOTAL REVENUES	86,316	1,474,350	645,887	22,470,826
EXPENDITURES:				
Current:				
General government	-	-	-	7,076,574
Public safety	-	774,217	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	774,730	405,832	4,327,113
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	-	1,548,947	405,832	11,403,687
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	86,316	(74,597)	240,055	11,067,139
OTHER FINANCING SOURCES (USES):				
Transfers in	-	1,704,906	-	-
Transfers out	(86,316)	(1,000,000)	(1,720)	(7,237,382)
Payment to refunded bond escrow agent	-	-	-	-
Refunding note issued	-	-	-	-
Long term debt issued	-	-	-	-
Leases (as lessee)	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(86,316)	704,906	(1,720)	(7,237,382)
NET CHANGE IN FUND BALANCES	-	630,309	238,335	3,829,757
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	176,769	464,740	9,632,096
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ 807,078	\$ 703,075	\$ 13,461,853

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue Funds (continued)			
	Tree Bank	Communications Surcharge	County Cultural Center	County Golf Course
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	2,992,284	-
Charges for services	1,199,925	-	26,991,506	396,603
Fines and forfeitures	-	135,887	-	-
Contributions	-	-	-	-
Investment income	9,853	594	(267,396)	9,361
Miscellaneous revenue	-	-	-	22,561
TOTAL REVENUES	1,209,778	136,481	29,716,394	428,525
EXPENDITURES:				
Current:				
General government	-	-	-	2,832
Public safety	-	24,160	-	-
Physical environment	175,562	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	23,688,778	1,060,557
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	22,322	2,984
Interest and fiscal charges	-	-	593	425
TOTAL EXPENDITURES	175,562	24,160	23,711,693	1,066,798
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,034,216	112,321	6,004,701	(638,273)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	344,253	-
Transfers out	(800,000)	-	(16,693)	(4,311)
Payment to refunded bond escrow agent	-	-	-	-
Refunding note issued	-	-	-	-
Long term debt issued	-	-	-	-
Leases (as lessee)	-	-	52,104	-
Sale of capital assets	-	-	-	356,000
TOTAL OTHER FINANCING SOURCES (USES)	(800,000)	-	379,664	351,689
NET CHANGE IN FUND BALANCES	234,216	112,321	6,384,365	(286,584)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	3,176,645	-	6,546,214	1,200,616
FUND BALANCES (DEFICITS), END OF YEAR	\$ 3,410,861	\$ 112,321	\$ 12,930,579	\$ 914,032

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue Funds (continued)			
	Alcohol and Drug Abuse	Boating Improvement	Impact Fees Buildings	Impact Fees Police
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	6,646,555	3,102,764
Licenses and permits	-	-	-	-
Intergovernmental	-	76,815	-	167,333
Charges for services	-	-	-	-
Fines and forfeitures	40,896	-	-	-
Contributions	-	-	-	-
Investment income	443	2,005	(322,401)	17,975
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	41,339	78,820	6,324,154	3,288,072
EXPENDITURES:				
Current:				
General government	-	-	36,371	-
Public safety	-	-	-	19,975
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	11,110	-	-	-
Culture and recreation	-	51,110	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	64,085
TOTAL EXPENDITURES	11,110	51,110	36,371	84,060
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	30,229	27,710	6,287,783	3,204,012
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	811,562
Transfers out	-	-	(1,042,049)	-
Payment to refunded bond escrow agent	-	-	-	-
Refunding note issued	-	-	-	-
Long term debt issued	-	-	-	-
Leases (as lessee)	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(1,042,049)	811,562
NET CHANGE IN FUND BALANCES	30,229	27,710	5,245,734	4,015,574
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	36,934	230,295	13,069,311	(7,628,926)
FUND BALANCES (DEFICITS), END OF YEAR	\$ 67,163	\$ 258,005	\$ 18,315,045	\$ (3,613,352)

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue Funds (continued)			
	Impact Fees Fire/EMS	Impact Fees Roads	Impact Fees Parks	E-911 Communications
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	4,533,964	19,975,492	7,105,354	-
Licenses and permits	-	-	-	-
Intergovernmental	-	1,274,635	-	1,471,030
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	119,475	-	-
Investment income	(185,541)	(938,242)	110,415	8,565
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	4,348,423	20,431,360	7,215,769	1,479,595
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	489,536	-	-	-
Physical environment	-	-	-	-
Transportation	-	7,889,540	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	604,742	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	489,536	7,889,540	604,742	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	3,858,887	12,541,820	6,611,027	1,479,595
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	(636,987)	(1,500,000)	(382,887)	(1,457,506)
Payment to refunded bond escrow agent	-	-	-	-
Refunding note issued	-	-	-	-
Long term debt issued	-	-	-	-
Leases (as lessee)	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(636,987)	(1,500,000)	(382,887)	(1,457,506)
NET CHANGE IN FUND BALANCES	3,221,900	11,041,820	6,228,140	22,089
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	9,162,935	45,022,545	9,167,721	980,503
FUND BALANCES (DEFICITS), END OF YEAR	\$ 12,384,835	\$ 56,064,365	\$ 15,395,861	\$ 1,002,592

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue Funds (continued)			
	Vilano Street Lighting	St. Augustine South Street Lighting	Elkton Drainage	Treasure Beach M.S.B.U.
REVENUES:				
Taxes	\$ 13,037	\$ 55,336	\$ 33,346	\$ -
Special assessments	-	-	-	255,937
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	286	781	558	1,976
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	13,323	56,117	33,904	257,913
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	11,084	44,445	7,216	5,119
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	70,810
TOTAL EXPENDITURES	11,084	44,445	7,216	75,929
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,239	11,672	26,688	181,984
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Refunding note issued	-	-	-	-
Long term debt issued	-	-	-	-
Leases (as lessee)	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	2,239	11,672	26,688	181,984
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	28,311	69,339	38,517	(1,348,769)
FUND BALANCES (DEFICITS), END OF YEAR	\$ 30,550	\$ 81,011	\$ 65,205	\$ (1,166,785)

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue Funds (continued)			
	St. Johns County Transit System	Northwest Recreation	Driver's Education Safety Fund	Summerhaven M.S.T.U.
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ 86,349
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	2,080,884	-	-	-
Charges for services	-	20,842	-	-
Fines and forfeitures	-	-	66,543	-
Contributions	-	-	-	-
Investment income	6,915	45,375	386	3,508
Miscellaneous revenue	236,415	-	-	-
TOTAL REVENUES	2,324,214	66,217	66,929	89,857
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	65,883	-
Physical environment	-	-	-	-
Transportation	1,961,350	-	-	2,897
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	171,149	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	1,961,350	171,149	65,883	2,897
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	362,864	(104,932)	1,046	86,960
OTHER FINANCING SOURCES (USES):				
Transfers in	276,489	-	-	-
Transfers out	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Refunding note issued	-	-	-	-
Long term debt issued	-	-	-	-
Leases (as lessee)	-	-	-	-
Sale of capital assets	923	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	277,412	-	-	-
NET CHANGE IN FUND BALANCES	640,276	(104,932)	1,046	86,960
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	711,587	406,445	5,092	342,234
FUND BALANCES (DEFICITS), END OF YEAR	\$ 1,351,863	\$ 301,513	\$ 6,138	\$ 429,194

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue Funds (continued)			
	Coastal Highway Dune and Beach M.S.T.U.	South Ponte Vedra Boulevard Dune and Beach M.S.T.U.	Ponte Vedra Beach Dune and Beach M.S.T.U.	FEMA Disaster Relief
REVENUES:				
Taxes	\$ 24,238	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	121,230	-	18,072,405
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	1,248	1,713	2,278	668
Miscellaneous revenue	33,184	-	-	-
TOTAL REVENUES	58,670	122,943	2,278	18,073,073
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	63,101
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	791	72,745	-	24,372,493
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	791	72,745	-	24,435,594
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	57,879	50,198	2,278	(6,362,521)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	300,000	224,097
Transfers out	(242,052)	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Refunding note issued	-	-	-	-
Long term debt issued	-	-	-	-
Leases (as lessee)	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(242,052)	-	300,000	224,097
NET CHANGE IN FUND BALANCES	(184,173)	50,198	302,278	(6,138,424)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	218,583	270,371	-	3,971,959
FUND BALANCES (DEFICITS), END OF YEAR	\$ 34,410	\$ 320,569	\$ 302,278	\$ (2,166,465)

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue Funds (continued)			
	St. Johns County Community Redevelopment Agency	Court Modernization Fund	Records Modernization Trust Fund	Teen Court
REVENUES:				
Taxes	\$ 1,229,362	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	899,081	289,536	45,391
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	5,243	-	-	-
Miscellaneous revenue	67,360	11,741	14,130	253
TOTAL REVENUES	1,301,965	910,822	303,666	45,644
EXPENDITURES:				
Current:				
General government	-	-	132,168	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	134,510	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	-	858,736	-	22,069
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	134,510	858,736	132,168	22,069
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,167,455	52,086	171,498	23,575
OTHER FINANCING SOURCES (USES):				
Transfers in	79,690	-	-	-
Transfers out	(834,583)	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Refunding note issued	-	-	-	-
Long term debt issued	-	-	-	-
Leases (as lessee)	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(754,893)	-	-	-
NET CHANGE IN FUND BALANCES	412,562	52,086	171,498	23,575
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	70,311	1,455,480	1,706,415	20,929
FUND BALANCES (DEFICITS), END OF YEAR	\$ 482,873	\$ 1,507,566	\$ 1,877,913	\$ 44,504

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue Funds (continued)			
	Title IV D Fund	Equitable Sharing Proceeds Fund	HIDTA Fund	Canteen Fund
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	116,035	-	4,025,154	-
Charges for services	-	-	-	445,557
Fines and forfeitures	-	60,236	-	-
Contributions	-	-	-	-
Investment income	-	353	-	-
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	116,035	60,589	4,025,154	445,557
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	4,025,154	362,536
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	125,003	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	125,003	-	4,025,154	362,536
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(8,968)	60,589	-	83,021
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Refunding note issued	-	-	-	-
Long term debt issued	-	-	-	-
Leases (as lessee)	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(8,968)	60,589	-	83,021
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	19,491	42,055	-	592,227
FUND BALANCES (DEFICITS), END OF YEAR	\$ 10,523	\$ 102,644	\$ -	\$ 675,248

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue Funds (concluded)	
	NET Fund	Total Special Revenue
REVENUES:		
Taxes	\$ -	\$ 24,177,138
Special assessments	-	41,620,066
Licenses and permits	-	10,305,458
Intergovernmental	146	39,330,171
Charges for services	-	32,846,054
Fines and forfeitures	-	2,271,833
Contributions	-	168,315
Investment income	-	(2,262,741)
Miscellaneous revenue	-	586,534
TOTAL REVENUES	146	149,042,828
EXPENDITURES:		
Current:		
General government	-	7,247,945
Public safety	146	14,523,698
Physical environment	-	175,562
Transportation	-	9,921,651
Economic environment	-	643,529
Human services	-	8,161,289
Culture and recreation	-	55,530,040
Court related	-	1,363,093
Capital outlay	-	-
Debt service:		
Principal retirement	-	37,715
Interest and fiscal charges	-	137,439
TOTAL EXPENDITURES	146	97,741,961
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	51,300,867
OTHER FINANCING SOURCES (USES):		
Transfers in	-	3,984,596
Transfers out	-	(15,721,717)
Payment to refunded bond escrow agent	-	-
Refunding note issued	-	-
Long term debt issued	-	-
Leases (as lessee)	-	77,444
Sale of capital assets	-	356,923
TOTAL OTHER FINANCING SOURCES (USES)	-	(11,302,754)
NET CHANGE IN FUND BALANCES	-	39,998,113
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	137,207,674
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ 177,205,787

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Debt Service Funds			
	Transportation Improvement Revenue Refunding Bonds, Series 2012	Transportation Improvement Revenue Refunding Bonds, Series 2015	Sales Tax Revenue Refunding Bonds, Series 2012	Sales Tax Revenue Refunding Bonds, Series 2015
REVENUES:				
Taxes	\$ 514,410	\$ 1,057,518	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	1,650,429	1,837,447
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	9,807	9,082	17,857	20,873
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	524,217	1,066,600	1,668,286	1,858,320
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	1,300,000	775,000	2,180,000	1,885,000
Interest and fiscal charges	65,000	884,244	103,400	2,047,025
TOTAL EXPENDITURES	1,365,000	1,659,244	2,283,400	3,932,025
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(840,783)	(592,644)	(615,114)	(2,073,705)
OTHER FINANCING SOURCES (USES):				
Transfers in	675,000	600,000	268,022	2,042,571
Transfers out	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Refunding note issued	-	-	-	-
Long term debt issued	-	-	-	-
Leases (as lessee)	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	675,000	600,000	268,022	2,042,571
NET CHANGE IN FUND BALANCES	(165,783)	7,356	(347,092)	(31,134)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	175,407	1,469	365,574	51,470
FUND BALANCES (DEFICITS), END OF YEAR	\$ 9,624	\$ 8,825	\$ 18,482	\$ 20,336

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Debt Service Funds (continued)			
	Ponte Vedra MSD State Revolving Loan	Pooled Commercial Paper Loan Program	SunTrust Capital Lease Agreement	Chase Capital Improvement Revenue Bonds, Series 2012
REVENUES:				
Taxes	\$ 426	\$ -	\$ -	\$ -
Special assessments	237,345	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	2,328	3,048	367	8,134
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	240,099	3,048	367	8,134
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	4,755	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	1,454,621	404,000	211,377	1,230,000
Interest and fiscal charges	40,664	10,573	30,183	49,697
TOTAL EXPENDITURES	1,500,040	414,573	241,560	1,279,697
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,259,941)	(411,525)	(241,193)	(1,271,563)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	800,000	241,561	1,279,698
Transfers out	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Refunding note issued	-	-	-	-
Long term debt issued	-	-	-	-
Leases (as lessee)	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	800,000	241,561	1,279,698
NET CHANGE IN FUND BALANCES	(1,259,941)	388,475	368	8,135
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,259,941	48,475	-	189
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ 436,950	\$ 368	\$ 8,324

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Debt Service Funds (continued)			
	TD Bank Capital Improvement Revenue Bonds, Series 2014	Capital Improvement Revenue Refunding Bonds, Series 2014	Special Obligation Refunding Revenue Bonds, Series 2019	Taxable Special Obligation Revenue Note Series 2020
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	1,166,670	-	2,210,509
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	2,317	2,651	7,836	15,035
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	2,317	1,169,321	7,836	2,225,544
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	315,000	690,000	1,030,000	4,440,000
Interest and fiscal charges	98,715	476,906	419,250	202,224
TOTAL EXPENDITURES	413,715	1,166,906	1,449,250	4,642,224
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(411,398)	2,415	(1,441,414)	(2,416,680)
OTHER FINANCING SOURCES (USES):				
Transfers in	413,292	-	1,447,796	678,281
Transfers out	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Refunding note issued	-	-	-	-
Long term debt issued	-	-	-	-
Leases (as lessee)	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	413,292	-	1,447,796	678,281
NET CHANGE IN FUND BALANCES	1,894	2,415	6,382	(1,738,399)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	536	-	1,563	4,711,962
FUND BALANCES (DEFICITS), END OF YEAR	\$ 2,430	\$ 2,415	\$ 7,945	\$ 2,973,563

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Debt Service Funds (concluded)		
	Taxable Special Obligation Refunding Revenue Note Series 2021	Special Obligation Revenue Bond Series 2022	Total Debt Service
REVENUES:			
Taxes	\$ 1,076,814	\$ -	\$ 2,649,168
Special assessments	-	-	237,345
Licenses and permits	-	-	-
Intergovernmental	-	-	6,865,055
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Contributions	-	-	-
Investment income	6,643	2,983	108,961
Miscellaneous revenue	-	-	-
TOTAL REVENUES	1,083,457	2,983	9,860,529
EXPENDITURES:			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	4,755
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Court related	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal retirement	505,000	275,000	16,694,998
Interest and fiscal charges	906,993	105,940	5,440,814
TOTAL EXPENDITURES	1,411,993	380,940	22,140,567
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(328,536)	(377,957)	(12,280,038)
OTHER FINANCING SOURCES (USES):			
Transfers in	339,866	1,400,000	10,186,087
Transfers out	-	-	-
Payment to refunded bond escrow agent	(51,745,131)	-	(51,745,131)
Refunding note issued	51,800,000	-	51,800,000
Long term debt issued	-	-	-
Leases (as lessee)	-	-	-
Sale of capital assets	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	394,735	1,400,000	10,240,956
NET CHANGE IN FUND BALANCES	66,199	1,022,043	(2,039,082)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	3,702	-	6,620,288
FUND BALANCES (DEFICITS), END OF YEAR	\$ 69,901	\$ 1,022,043	\$ 4,581,206

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Capital Project Funds			
	Beach Re-nourishment Project	SR207 Corridor Improvement Group Development Project	Pooled Commercial Paper Notes Series A-1	Ponte Vedra Dune and Beach Restoration
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	214,988	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	2,318,547	-	-
Investment income	18,573	22,107	2,248	14,181
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	233,561	2,340,654	2,248	14,181
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	65,463	36,725	283,364	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	65,463	36,725	283,364	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	168,098	2,303,929	(281,116)	14,181
OTHER FINANCING SOURCES (USES):				
Transfers in	475,000	-	-	4,700,000
Transfers out	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Refunding note issued	-	-	-	-
Long term debt issued	-	-	-	-
Leases (as lessee)	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	475,000	-	-	4,700,000
NET CHANGE IN FUND BALANCES	643,098	2,303,929	(281,116)	4,714,181
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,793,378	1,084,778	438,196	500,787
FUND BALANCES (DEFICITS), END OF YEAR	\$ 2,436,476	\$ 3,388,707	\$ 157,080	\$ 5,214,968

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Capital Project Funds (continued)			
	Coastal Highway Dune and Beach Restoration	South Ponte Vedra Beach Dune & Berm Restoration	2019 Capital Projects	Land Acquisition & Management Program
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	3,716	6,315,897	270,000	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	-	21,844	49,244	8,375
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	3,716	6,337,741	319,244	8,375
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	21,642	12,633,369	590,094	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	50,384	-	-
TOTAL EXPENDITURES	21,642	12,683,753	590,094	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(17,926)	(6,346,012)	(270,850)	8,375
OTHER FINANCING SOURCES (USES):				
Transfers in	263,771	-	-	500,000
Transfers out	-	(1,000,000)	(3,000,000)	-
Payment to refunded bond escrow agent	-	-	-	-
Refunding note issued	-	-	-	-
Long term debt issued	-	7,635,000	-	-
Leases (as lessee)	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	263,771	6,635,000	(3,000,000)	500,000
NET CHANGE IN FUND BALANCES	245,845	288,988	(3,270,850)	508,375
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	223,175	-	14,441,967	500,316
FUND BALANCES (DEFICITS), END OF YEAR	\$ 469,020	\$ 288,988	\$ 11,171,117	\$ 1,008,691

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Capital Project Funds (concluded)			
	Golf Course Reconstruction	Capital Improvement Projects	Total Capital Projects	Total Other Governmental Funds
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ 26,826,306
Special assessments	-	-	-	41,857,411
Licenses and permits	-	-	-	10,305,458
Intergovernmental	-	1,500,000	8,304,601	54,499,827
Charges for services	-	-	-	32,846,054
Fines and forfeitures	-	-	-	2,271,833
Contributions	-	-	2,318,547	2,486,862
Investment income	6,512	6,698	149,782	(2,003,998)
Miscellaneous revenue	-	-	-	586,534
TOTAL REVENUES	6,512	1,506,698	10,772,930	169,676,287
EXPENDITURES:				
Current:				
General government	-	-	-	7,247,945
Public safety	-	-	-	14,523,698
Physical environment	-	-	-	180,317
Transportation	-	-	-	9,921,651
Economic environment	-	-	-	643,529
Human services	-	-	-	8,161,289
Culture and recreation	-	-	-	55,530,040
Court related	-	-	-	1,363,093
Capital outlay	7,677,075	4,897,175	26,204,907	26,204,907
Debt service:				
Principal retirement	-	-	-	16,732,713
Interest and fiscal charges	-	-	50,384	5,628,637
TOTAL EXPENDITURES	7,677,075	4,897,175	26,255,291	146,137,819
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(7,670,563)	(3,390,477)	(15,482,361)	23,538,468
OTHER FINANCING SOURCES (USES):				
Transfers in	2,455,000	35,250,000	43,643,771	57,814,454
Transfers out	-	-	(4,000,000)	(19,721,717)
Payment to refunded bond escrow agent	-	-	-	(51,745,131)
Refunding note issued	-	-	-	51,800,000
Long term debt issued	-	-	7,635,000	7,635,000
Leases (as lessee)	-	-	-	77,444
Sale of capital assets	-	-	-	356,923
TOTAL OTHER FINANCING SOURCES (USES)	2,455,000	35,250,000	47,278,771	46,216,973
NET CHANGE IN FUND BALANCES	(5,215,563)	31,859,523	31,796,410	69,755,441
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	5,322,662	-	24,305,259	168,133,221
FUND BALANCES (DEFICITS), END OF YEAR	\$ 107,099	\$ 31,859,523	\$ 56,101,669	\$ 237,888,662

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, 2022

Special Revenue Funds						
	County Health Department			Building Services		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 553,823	\$ 553,823	\$ 535,220	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	7,892,281	7,892,281	10,281,769
Intergovernmental	-	-	-	-	-	116,800
Charges for services	-	-	-	95,241	95,241	292,135
Fines and forfeitures	-	-	-	269,854	269,854	464,066
Contributions	-	-	-	-	-	-
Investment income	300	300	4,373	379,910	379,910	(912,147)
Miscellaneous revenue	-	-	-	-	-	1,669
FS 129 statutory reduction	(27,706)	(27,706)	-	(431,864)	(431,864)	-
TOTAL REVENUES	526,417	526,417	539,593	8,205,422	8,205,422	10,244,292
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	10,735,271	11,246,673	8,698,990
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	555,419	555,503	555,503	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	12,409
Interest and fiscal charges	-	-	-	-	-	1,526
TOTAL EXPENDITURES	555,419	555,503	555,503	10,735,271	11,246,673	8,712,925
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(29,002)	(29,086)	(15,910)	(2,529,849)	(3,041,251)	1,531,367
OTHER FINANCING SOURCES (USES):						
Transfers in	4,000	4,084	4,000	299,863	299,863	150,171
Transfers out	-	-	-	-	(55,844)	(55,844)
Payment to refunded bond escrow agent	-	-	-	-	-	-
Refunding note issued	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	25,340
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	4,000	4,084	4,000	299,863	244,019	119,667
NET CHANGE IN FUND BALANCES	(25,002)	(25,002)	(11,910)	(2,229,986)	(2,797,232)	1,651,034
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	25,002	25,002	23,748	25,925,202	25,925,202	27,985,852
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 11,838	\$ 23,695,216	\$ 23,127,970	\$ 29,636,886

(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, 2022

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	450,000	450,000	430,247	-	41,242	41,242
Contributions	-	-	-	-	-	-
Investment income	50	50	91	-	56	476
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(22,503)	(22,503)	-	-	-	-
TOTAL REVENUES	427,547	427,547	430,338	-	41,298	41,718
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	427,547	427,547	430,338	-	41,298	41,718
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	(392,917)	(392,917)	(392,917)	-	(54,398)	(29,817)
Payment to refunded bond escrow agent	-	-	-	-	-	-
Refunding note issued	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(392,917)	(392,917)	(392,917)	-	(54,398)	(29,817)
NET CHANGE IN FUND BALANCES	34,630	34,630	37,421	-	(13,100)	11,901
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	9,027	9,027	32,052	13,100	13,100	28,147
FUND BALANCES (DEFICITS), END OF YEAR	\$ 43,657	\$ 43,657	\$ 69,473	\$ 13,100	\$ -	\$ 40,048

(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, 2022

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	1,087,161	1,087,161	409,799	7,657,100	9,095,462	8,405,621
Charges for services	-	-	235,236	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	26,049	-	-	-
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	1,087,161	1,087,161	671,084	7,657,100	9,095,462	8,405,621
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	2,488,011	2,480,948	509,019	-	-	-
Human services	-	-	-	8,637,516	10,075,878	7,594,676
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	2,488,011	2,480,948	509,019	8,637,516	10,075,878	7,594,676
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,400,850)	(1,393,787)	162,065	(980,416)	(980,416)	810,945
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	89,428	89,428	89,428
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Refunding note issued	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	89,428	89,428	89,428
NET CHANGE IN FUND BALANCES	(1,400,850)	(1,393,787)	162,065	(890,988)	(890,988)	900,373
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,678,254	1,678,254	639,630	890,988	890,988	907,325
FUND BALANCES (DEFICITS), END OF YEAR	\$ 277,404	\$ 284,467	\$ 801,695	\$ -	\$ -	\$ 1,807,698

(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, 2022

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	645,000	645,000	946,400	78,000	78,000	86,316		
Contributions	-	-	-	-	-	-		
Investment income	17,000	17,000	12,677	-	-	-		
Miscellaneous revenue	-	-	-	-	-	-		
FS 129 statutory reduction	(33,100)	(33,100)	-	(3,900)	(3,900)	-		
TOTAL REVENUES	628,900	628,900	959,077	74,100	74,100	86,316		
EXPENDITURES:								
Current:								
General government	-	-	-	-	-	-		
Public safety	-	-	-	-	-	-		
Physical environment	-	-	-	-	-	-		
Transportation	-	-	-	-	-	-		
Economic environment	-	-	-	-	-	-		
Human services	-	-	-	-	-	-		
Culture and recreation	-	-	-	-	-	-		
Court related	557,879	557,879	357,285	-	-	-		
Capital outlay:	-	-	-	-	-	-		
Debt service:								
Principal retirement	-	-	-	-	-	-		
Interest and fiscal charges	-	-	-	-	-	-		
TOTAL EXPENDITURES	557,879	557,879	357,285	-	-	-		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	71,021	71,021	601,792	74,100	74,100	86,316		
OTHER FINANCING SOURCES (USES):								
Transfers in	-	-	-	-	12,217	-		
Transfers out	-	(653)	(653)	(74,100)	(86,317)	(86,316)		
Payment to refunded bond escrow agent	-	-	-	-	-	-		
Refunding note issued	-	-	-	-	-	-		
Long-term debt issued	-	-	-	-	-	-		
Leases (as lessee)	-	-	-	-	-	-		
Sale of capital assets	-	-	-	-	-	-		
TOTAL OTHER FINANCING SOURCES (USES)	-	(653)	(653)	(74,100)	(74,100)	(86,316)		
NET CHANGE IN FUND BALANCES	71,021	70,368	601,139	-	-	-		
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	7,514,282	7,514,282	7,731,945	-	-	-		
FUND BALANCES (DEFICITS), END OF YEAR	\$ 7,585,303	\$ 7,584,650	\$ 8,333,084	\$ -	\$ -	\$ -		

(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, 2022

Special Revenue Funds (continued)						
	Beach			Pier		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	15,000	15,000	23,689	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	1,042,450	1,042,450	1,390,166	395,825	395,825	640,076
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	48,840	-	-	-
Investment income	1,500	1,500	11,655	70	70	5,811
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(52,948)	(52,948)	-	(19,795)	(19,795)	-
TOTAL REVENUES	1,006,002	1,006,002	1,474,350	376,100	376,100	645,887
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	927,450	927,450	774,217	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	751,111	807,111	774,730	524,482	600,482	405,832
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	1,678,561	1,734,561	1,548,947	524,482	600,482	405,832
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(672,559)	(728,559)	(74,597)	(148,382)	(224,382)	240,055
OTHER FINANCING SOURCES (USES):						
Transfers in	1,648,906	1,704,906	1,704,906	-	-	-
Transfers out	(1,000,000)	(1,000,000)	(1,000,000)	-	(1,720)	(1,720)
Payment to refunded bond escrow agent	-	-	-	-	-	-
Refunding note issued	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	648,906	704,906	704,906	-	(1,720)	(1,720)
NET CHANGE IN FUND BALANCES	(23,653)	(23,653)	630,309	(148,382)	(226,102)	238,335
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	23,653	23,653	176,769	333,375	333,375	464,740
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 807,078	\$ 184,993	\$ 107,273	\$ 703,075

(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, 2022

Special Revenue Funds (continued)						
	Tourist Development Tax			Tree Bank		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 15,130,362	\$ 15,130,362	\$ 22,200,250	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	250,000	250,000	-	-	-	-
Charges for services	-	-	-	-	-	1,199,925
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	2,918	2,918	71,355	7,802	7,802	9,853
Miscellaneous revenue	-	-	199,221	-	-	-
FS 129 statutory reduction	(756,664)	(756,664)	-	(390)	(390)	-
TOTAL REVENUES	14,626,616	14,626,616	22,470,826	7,412	7,412	1,209,778
EXPENDITURES:						
Current:						
General government	7,487,109	7,487,109	7,076,574	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	506,080	506,080	175,562
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	7,338,029	5,677,507	4,327,113	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	14,825,138	13,164,616	11,403,687	506,080	506,080	175,562
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(198,522)	1,462,000	11,067,139	(498,668)	(498,668)	1,034,216
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	(5,134,859)	(7,237,382)	(7,237,382)	(800,000)	(800,000)	(800,000)
Payment to refunded bond escrow agent	-	-	-	-	-	-
Refunding note issued	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(5,134,859)	(7,237,382)	(7,237,382)	(800,000)	(800,000)	(800,000)
NET CHANGE IN FUND BALANCES	(5,333,381)	(5,775,382)	3,829,757	(1,298,668)	(1,298,668)	234,216
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	7,137,194	7,137,194	9,632,096	2,836,044	2,836,044	3,176,645
FUND BALANCES (DEFICITS), END OF YEAR	\$ 1,803,813	\$ 1,361,812	\$ 13,461,853	\$ 1,537,376	\$ 1,537,376	\$ 3,410,861

(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, 2022

Special Revenue Funds (continued)								
	Communications Surcharge			County Cultural Center				
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual		
REVENUES:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Special assessments	-	-	-	-	-	-		
Licenses and permits	-	-	-	-	-	-		
Intergovernmental	-	-	-	5,984,568	8,976,853	2,992,284		
Charges for services	-	-	-	15,891,000	21,136,826	26,991,506		
Fines and forfeitures	148,000	148,000	135,887	-	-	-		
Contributions	-	-	-	-	-	-		
Investment income	500	500	594	12,300	12,300	(267,396)		
Miscellaneous revenue	-	-	-	794,165	794,165	-		
FS 129 statutory reduction	(7,425)	(7,425)	-	(795,165)	(795,165)	-		
TOTAL REVENUES	141,075	141,075	136,481	21,886,868	30,124,979	29,716,394		
EXPENDITURES:								
Current:								
General government	-	-	-	-	-	-		
Public safety	66,500	66,500	24,160	-	-	-		
Physical environment	-	-	-	-	-	-		
Transportation	-	-	-	-	-	-		
Economic environment	-	-	-	-	-	-		
Human services	-	-	-	-	-	-		
Culture and recreation	-	-	-	22,269,981	30,508,092	23,688,778		
Court related	-	-	-	-	-	-		
Capital outlay:	-	-	-	-	-	-		
Debt service:								
Principal retirement	-	-	-	-	-	22,322		
Interest and fiscal charges	-	-	-	-	-	593		
TOTAL EXPENDITURES	66,500	66,500	24,160	22,269,981	30,508,092	23,711,693		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	74,575	74,575	112,321	(383,113)	(383,113)	6,004,701		
OTHER FINANCING SOURCES (USES):								
Transfers in	-	-	-	344,253	344,253	344,253		
Transfers out	-	-	-	-	(16,693)	(16,693)		
Payment to refunded bond escrow agent	-	-	-	-	-	-		
Refunding note issued	-	-	-	-	-	-		
Long-term debt issued	-	-	-	-	-	-		
Leases (as lessee)	-	-	-	-	-	52,104		
Sale of capital assets	-	-	-	-	-	-		
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	344,253	327,560	379,664		
NET CHANGE IN FUND BALANCES	74,575	74,575	112,321	(38,860)	(55,553)	6,384,365		
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	-	75,269	75,269	6,546,214		
FUND BALANCES (DEFICITS), END OF YEAR	\$ 74,575	\$ 74,575	\$ 112,321	\$ 36,409	\$ 19,716	\$ 12,930,579		

(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, 2022

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	165,400	165,400	-	-	-	-
Charges for services	235,053	235,053	396,603	-	-	-
Fines and forfeitures	-	-	-	7,000	7,000	40,896
Contributions	-	-	-	-	-	-
Investment income	560	560	9,361	-	-	443
Miscellaneous revenue	23,600	23,600	22,561	-	-	-
FS 129 statutory reduction	(21,231)	(21,231)	-	(350)	(350)	-
TOTAL REVENUES	403,382	403,382	428,525	6,650	6,650	41,339
EXPENDITURES:						
Current:						
General government	-	2,832	2,832	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	11,109	11,109	11,110
Culture and recreation	1,160,826	1,193,918	1,060,557	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	2,835	15,972	2,984	-	-	-
Interest and fiscal charges	574	2,699	425	-	-	-
TOTAL EXPENDITURES	1,164,235	1,215,421	1,066,798	11,109	11,109	11,110
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(760,853)	(812,039)	(638,273)	(4,459)	(4,459)	30,229
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	(4,311)	(4,311)	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Refunding note issued	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
Sale of capital assets	-	-	356,000	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(4,311)	351,689	-	-	-
NET CHANGE IN FUND BALANCES	(760,853)	(816,350)	(286,584)	(4,459)	(4,459)	30,229
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	993,722	993,722	1,200,616	30,519	30,519	36,934
FUND BALANCES (DEFICITS), END OF YEAR	\$ 232,869	\$ 177,372	\$ 914,032	\$ 26,060	\$ 26,060	\$ 67,163

(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, 2022

Special Revenue Funds (continued)								
	Boating Improvement			Impact Fees Buildings				
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual		
REVENUES:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Special assessments	-	-	-	4,658,751	4,658,751	6,646,555		
Licenses and permits	-	-	-	-	-	-		
Intergovernmental	80,000	80,000	76,815	-	-	-		
Charges for services	-	-	-	-	-	-		
Fines and forfeitures	-	-	-	-	-	-		
Contributions	-	-	-	-	-	-		
Investment income	250	250	2,005	47,700	47,700	(322,401)		
Miscellaneous revenue	-	-	-	-	-	-		
FS 129 statutory reduction	(4,013)	(4,013)	-	(244,630)	(244,630)	-		
TOTAL REVENUES	76,237	76,237	78,820	4,461,821	4,461,821	6,324,154		
EXPENDITURES:								
Current:								
General government	-	-	-	3,572,380	3,572,380	36,371		
Public safety	-	-	-	-	-	-		
Physical environment	-	-	-	-	-	-		
Transportation	-	-	-	-	-	-		
Economic environment	-	-	-	-	-	-		
Human services	-	-	-	-	-	-		
Culture and recreation	126,844	115,540	51,110	-	-	-		
Court related	-	-	-	-	-	-		
Capital outlay:	-	-	-	-	-	-		
Debt service:								
Principal retirement	-	-	-	-	-	-		
Interest and fiscal charges	-	-	-	-	-	-		
TOTAL EXPENDITURES	126,844	115,540	51,110	3,572,380	3,572,380	36,371		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(50,607)	(39,303)	27,710	889,441	889,441	6,287,783		
OTHER FINANCING SOURCES (USES):								
Transfers in	-	-	-	-	-	-		
Transfers out	-	-	-	(1,042,049)	(1,042,049)	(1,042,049)		
Payment to refunded bond escrow agent	-	-	-	-	-	-		
Refunding note issued	-	-	-	-	-	-		
Long-term debt issued	-	-	-	-	-	-		
Leases (as lessee)	-	-	-	-	-	-		
Sale of capital assets	-	-	-	-	-	-		
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(1,042,049)	(1,042,049)	(1,042,049)		
NET CHANGE IN FUND BALANCES	(50,607)	(39,303)	27,710	(152,608)	(152,608)	5,245,734		
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	177,754	177,754	230,295	13,052,779	13,052,779	13,069,311		
FUND BALANCES (DEFICITS), END OF YEAR	\$ 127,147	\$ 138,451	\$ 258,005	\$ 12,900,171	\$ 12,900,171	\$ 18,315,045		

(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, 2022

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	2,428,944	2,428,944	3,102,764	3,714,800	3,714,800	4,533,964
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	167,333	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	250	250	17,975	4,000	4,000	(185,541)
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(126,311)	(126,311)	-	(193,393)	(193,393)	-
TOTAL REVENUES	2,302,883	2,302,883	3,288,072	3,525,407	3,525,407	4,348,423
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	33,015	19,976	19,975	8,119,235	10,777,886	489,536
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	99,655	64,085	64,085	-	-	-
TOTAL EXPENDITURES	132,670	84,061	84,060	8,119,235	10,777,886	489,536
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,170,213	2,218,822	3,204,012	(4,593,828)	(7,252,479)	3,858,887
OTHER FINANCING SOURCES (USES):						
Transfers in	94,642	801,544	811,562	-	-	-
Transfers out	(2,264,855)	(3,020,366)	-	(636,987)	(636,987)	(636,987)
Payment to refunded bond escrow agent	-	-	-	-	-	-
Refunding note issued	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,170,213)	(2,218,822)	811,562	(636,987)	(636,987)	(636,987)
NET CHANGE IN FUND BALANCES	-	-	4,015,574	(5,230,815)	(7,889,466)	3,221,900
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	(7,628,926)	8,923,292	8,923,292	9,162,935
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ (3,613,352)	\$ 3,692,477	\$ 1,033,826	\$ 12,384,835

(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, 2022

Special Revenue Funds (continued)						
	Impact Fees Roads			Impact Fees Parks		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	12,178,119	12,178,119	19,975,492	4,829,443	4,829,443	7,105,354
Licenses and permits	-	-	-	-	-	-
Intergovernmental	6,605,136	6,605,136	1,274,635	400,000	400,000	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	200,000	200,000	119,475	-	-	-
Investment income	154,500	154,500	(938,242)	18,000	18,000	110,415
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(650,723)	(650,723)	-	(252,307)	(252,307)	-
TOTAL REVENUES	18,487,032	18,487,032	20,431,360	4,995,136	4,995,136	7,215,769
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	42,677,307	44,179,612	7,889,540	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	6,837,285	6,766,323	604,742
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	42,677,307	44,179,612	7,889,540	6,837,285	6,766,323	604,742
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(24,190,275)	(25,692,580)	12,541,820	(1,842,149)	(1,771,187)	6,611,027
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	(1,500,000)	(1,500,000)	(1,500,000)	(382,888)	(382,888)	(382,887)
Payment to refunded bond escrow agent	-	-	-	-	-	-
Refunding note issued	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,500,000)	(1,500,000)	(1,500,000)	(382,888)	(382,888)	(382,887)
NET CHANGE IN FUND BALANCES	(25,690,275)	(27,192,580)	11,041,820	(2,225,037)	(2,154,075)	6,228,140
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	44,967,089	44,967,089	45,022,545	9,124,412	9,124,412	9,167,721
FUND BALANCES (DEFICITS), END OF YEAR	\$ 19,276,814	\$ 17,774,509	\$ 56,064,365	\$ 6,899,375	\$ 6,970,337	\$ 15,395,861

(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, 2022

Special Revenue Funds (continued)						
	E-911 Communications			Vilano Street Lighting		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ 13,477	\$ 13,477	\$ 13,037
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,300,000	1,300,000	1,471,030	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	1,000	1,000	8,562	100	100	286
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(65,050)	(65,050)	-	(679)	(679)	-
TOTAL REVENUES	1,235,950	1,235,950	1,479,592	12,898	12,898	13,323
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	12,453	12,453	11,084
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	12,453	12,453	11,084
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,235,950	1,235,950	1,479,592	445	445	2,239
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	(1,365,077)	(1,590,077)	(1,457,506)	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Refunding note issued	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,365,077)	(1,590,077)	(1,457,506)	-	-	-
NET CHANGE IN FUND BALANCES	(129,127)	(354,127)	22,086	445	445	2,239
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	771,968	771,968	980,503	27,707	27,707	28,311
FUND BALANCES (DEFICITS), END OF YEAR	\$ 642,841	\$ 417,841	\$ 1,002,589	\$ 28,152	\$ 28,152	\$ 30,550

(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, 2022

Special Revenue Funds (continued)								
	St. Augustine South Street Lighting			Elkton Drainage				
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual		
REVENUES:								
Taxes	\$ 56,961	\$ 56,961	\$ 55,336	\$ 35,000	\$ 35,000	\$ 33,346		
Special assessments	-	-	-	-	-	-		
Licenses and permits	-	-	-	-	-	-		
Intergovernmental	-	-	-	-	-	-		
Charges for services	-	-	-	-	-	-		
Fines and forfeitures	-	-	-	-	-	-		
Contributions	-	-	-	-	-	-		
Investment income	150	150	781	100	100	558		
Miscellaneous revenue	-	-	-	-	-	-		
FS 129 statutory reduction	(2,856)	(2,856)	-	(1,755)	(1,755)	-		
TOTAL REVENUES	54,255	54,255	56,117	33,345	33,345	33,904		
EXPENDITURES:								
Current:								
General government	-	-	-	-	-	-		
Public safety	-	-	-	-	-	-		
Physical environment	-	-	-	-	-	-		
Transportation	51,897	51,897	44,445	34,278	34,278	7,216		
Economic environment	-	-	-	-	-	-		
Human services	-	-	-	-	-	-		
Culture and recreation	-	-	-	-	-	-		
Court related	-	-	-	-	-	-		
Capital outlay:	-	-	-	-	-	-		
Debt service:								
Principal retirement	-	-	-	-	-	-		
Interest and fiscal charges	-	-	-	-	-	-		
TOTAL EXPENDITURES	51,897	51,897	44,445	34,278	34,278	7,216		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,358	2,358	11,672	(933)	(933)	26,688		
OTHER FINANCING SOURCES (USES):								
Transfers in	-	-	-	-	-	-		
Transfers out	-	-	-	-	-	-		
Payment to refunded bond escrow agent	-	-	-	-	-	-		
Refunding note issued	-	-	-	-	-	-		
Long-term debt issued	-	-	-	-	-	-		
Leases (as lessee)	-	-	-	-	-	-		
Sale of capital assets	-	-	-	-	-	-		
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-		
NET CHANGE IN FUND BALANCES	2,358	2,358	11,672	(933)	(933)	26,688		
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	66,200	66,200	69,339	20,894	20,894	38,517		
FUND BALANCES (DEFICITS), END OF YEAR	\$ 68,558	\$ 68,558	\$ 81,011	\$ 19,961	\$ 19,961	\$ 65,205		

(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, 2022

Special Revenue Funds (continued)								
	Treasure Beach M.S.B.U.			St. Johns County Transit System				
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual		
REVENUES:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Special assessments	252,630	252,630	255,937	-	-	-		
Licenses and permits	-	-	-	-	-	-		
Intergovernmental	-	-	-	8,037,632	8,037,632	2,080,884		
Charges for services	-	-	-	-	-	-		
Fines and forfeitures	-	-	-	-	-	-		
Contributions	-	-	-	-	-	-		
Investment income	500	500	1,976	155	155	6,915		
Miscellaneous revenue	-	-	-	200,000	200,000	236,415		
FS 129 statutory reduction	(12,657)	(12,657)	-	(10,008)	(10,008)	-		
TOTAL REVENUES	240,473	240,473	257,913	8,227,779	8,227,779	2,324,214		
EXPENDITURES:								
Current:								
General government	-	-	-	-	-	-		
Public safety	-	-	-	-	-	-		
Physical environment	-	-	-	-	-	-		
Transportation	5,053	5,119	5,119	8,399,977	8,377,892	1,961,350		
Economic environment	-	-	-	-	-	-		
Human services	-	-	-	-	-	-		
Culture and recreation	-	-	-	-	-	-		
Court related	-	-	-	-	-	-		
Capital outlay:	-	-	-	-	-	-		
Debt service:								
Principal retirement	-	-	-	-	-	-		
Interest and fiscal charges	71,029	70,963	70,810	-	-	-		
TOTAL EXPENDITURES	76,082	76,082	75,929	8,399,977	8,377,892	1,961,350		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	164,391	164,391	181,984	(172,198)	(150,113)	362,864		
OTHER FINANCING SOURCES (USES):								
Transfers in	-	-	-	276,489	276,489	276,489		
Transfers out	-	-	-	-	-	-		
Payment to refunded bond escrow agent	-	-	-	-	-	-		
Refunding note issued	-	-	-	-	-	-		
Long-term debt issued	-	-	-	-	-	-		
Leases (as lessee)	-	-	-	-	-	-		
Sale of capital assets	-	-	-	-	-	923		
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	276,489	276,489	277,412		
NET CHANGE IN FUND BALANCES	164,391	164,391	181,984	104,291	126,376	640,276		
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	(1,348,769)	612,541	612,541	711,587		
FUND BALANCES (DEFICITS), END OF YEAR	\$ 164,391	\$ 164,391	\$ (1,166,785)	\$ 716,832	\$ 738,917	\$ 1,351,863		

(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, 2022

	Special Revenue Funds (continued)					
	Northwest Recreation			Driver's Education Safety Fund		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	61,800	61,800	20,842	-	-	-
Fines and forfeitures	-	-	-	73,000	73,000	66,543
Contributions	-	-	-	-	-	-
Investment income	300	300	45,375	100	100	386
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(3,105)	(3,105)	-	(3,655)	(3,655)	-
TOTAL REVENUES	58,995	58,995	66,217	69,445	69,445	66,929
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	70,000	70,000	65,883
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	172,500	172,500	171,149	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	172,500	172,500	171,149	70,000	70,000	65,883
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(113,505)	(113,505)	(104,932)	(555)	(555)	1,046
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Refunding note issued	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(113,505)	(113,505)	(104,932)	(555)	(555)	1,046
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	344,701	344,701	406,445	1,703	1,703	5,092
FUND BALANCES (DEFICITS), END OF YEAR	\$ 231,196	\$ 231,196	\$ 301,513	\$ 1,148	\$ 1,148	\$ 6,138

(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, 2022

Special Revenue Funds (continued)						
	Summerhaven M.S.T.U.			Coastal Highway Dune and Beach M.S.T.U.		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 88,537	\$ 88,537	\$ 86,349	\$ 24,990	\$ 24,990	\$ 24,238
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	750	750	3,508	500	500	1,248
Miscellaneous revenue	-	-	-	-	-	33,184
FS 129 statutory reduction	(4,464)	(4,464)	-	(1,275)	(1,275)	-
TOTAL REVENUES	84,823	84,823	89,857	24,215	24,215	58,670
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	382,938	382,938	2,897	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	747	792	791
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	382,938	382,938	2,897	747	792	791
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(298,115)	(298,115)	86,960	23,468	23,423	57,879
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(251,870)	(251,825)	(242,052)
Payment to refunded bond escrow agent	-	-	-	-	-	-
Refunding note issued	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(251,870)	(251,825)	(242,052)
NET CHANGE IN FUND BALANCES	(298,115)	(298,115)	86,960	(228,402)	(228,402)	(184,173)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	337,709	337,709	342,234	228,402	228,402	218,583
FUND BALANCES (DEFICITS), END OF YEAR	\$ 39,594	\$ 39,594	\$ 429,194	\$ -	\$ -	\$ 34,410

(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, 2022

Special Revenue Funds (continued)								
	South Ponte Vedra Boulevard Dune and Beach M.S.T.U.			Ponte Vedra Beach Dune and Beach M.S.T.U.				
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual		
REVENUES:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Special assessments	-	-	-	-	-	-		
Licenses and permits	-	-	-	-	-	-		
Intergovernmental	-	-	121,230	-	-	-		
Charges for services	-	-	-	-	-	-		
Fines and forfeitures	-	-	-	-	-	-		
Contributions	-	-	-	-	-	-		
Investment income	-	-	1,713	-	-	2,278		
Miscellaneous revenue	-	-	-	-	-	-		
FS 129 statutory reduction	-	-	-	-	-	-		
TOTAL REVENUES	-	-	122,943	-	-	2,278		
EXPENDITURES:								
Current:								
General government	-	-	-	-	-	-		
Public safety	-	-	-	-	-	-		
Physical environment	-	-	-	-	-	-		
Transportation	-	-	-	-	-	-		
Economic environment	-	-	-	-	-	-		
Human services	-	-	-	-	-	-		
Culture and recreation	334,176	334,176	72,745	-	-	-		
Court related	-	-	-	-	-	-		
Capital outlay:	-	-	-	-	-	-		
Debt service:								
Principal retirement	-	-	-	-	-	-		
Interest and fiscal charges	-	-	-	-	-	-		
TOTAL EXPENDITURES	334,176	334,176	72,745	-	-	-		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(334,176)	(334,176)	50,198	-	-	2,278		
OTHER FINANCING SOURCES (USES):								
Transfers in	-	-	-	-	-	300,000		
Transfers out	-	-	-	-	-	-		
Payment to refunded bond escrow agent	-	-	-	-	-	-		
Refunding note issued	-	-	-	-	-	-		
Long-term debt issued	-	-	-	-	-	-		
Leases (as lessee)	-	-	-	-	-	-		
Sale of capital assets	-	-	-	-	-	-		
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	300,000		
NET CHANGE IN FUND BALANCES	(334,176)	(334,176)	50,198	-	-	302,278		
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	342,801	342,801	270,371	-	-	-		
FUND BALANCES (DEFICITS), END OF YEAR	\$ 8,625	\$ 8,625	\$ 320,569	\$ -	\$ -	\$ 302,278		

(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, 2022

Special Revenue Funds (continued)						
	FEMA Disaster Relief			St. Johns Community Redevelopment Agency		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ 1,235,892	\$ 1,235,892	\$ 1,229,362
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	29,218,933	29,218,933	18,072,405	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	668	54	54	5,243
Miscellaneous revenue	-	-	-	-	-	67,360
FS 129 statutory reduction	-	-	-	(2)	(2)	-
TOTAL REVENUES	29,218,933	29,218,933	18,073,073	1,235,944	1,235,944	1,301,965
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	63,102	63,101	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	173,062	174,562	134,510
Human services	-	-	-	-	-	-
Culture and recreation	33,832,869	33,830,157	24,372,493	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	33,832,869	33,893,259	24,435,594	173,062	174,562	134,510
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(4,613,936)	(4,674,326)	(6,362,521)	1,062,882	1,061,382	1,167,455
OTHER FINANCING SOURCES (USES):						
Transfers in	386,412	446,802	224,097	79,690	79,690	79,690
Transfers out	-	-	-	(941,538)	(941,538)	(834,583)
Payment to refunded bond escrow agent	-	-	-	-	-	-
Refunding note issued	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	386,412	446,802	224,097	(861,848)	(861,848)	(754,893)
NET CHANGE IN FUND BALANCES	(4,227,524)	(4,227,524)	(6,138,424)	201,034	199,534	412,562
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	4,227,524	4,227,524	3,971,959	62,739	62,739	70,311
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ (2,166,465)	\$ 263,773	\$ 262,273	\$ 482,873
			(continued)			(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, 2022

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	1,068,000	1,068,000	899,081	345,000	345,000	289,536
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous revenue	750	750..	11,741	750	750	14,130
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	1,068,750	1,068,000	910,822	345,750	345,750	303,666
EXPENDITURES:						
Current:						
General government	-	-	-	848,000	913,850	132,168
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	763,516	935,458	858,736	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	763,516	935,458	858,736	848,000	913,850	132,168
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	305,234	132,542	52,086	(502,250)	(568,100)	171,498
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Refunding note issued	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	305,234	132,542	52,086	(502,250)	(568,100)	171,498
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,455,480	1,455,480	1,455,480	1,706,415	1,706,415	1,706,415
FUND BALANCES (DEFICITS), END OF YEAR	\$ 1,760,714	\$ 1,588,022	\$ 1,507,566	\$ 1,204,165	\$ 1,138,315	\$ 1,877,913

(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, 2022

Special Revenue Funds (continued)						
	Teen Court			Title IV D Fund		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	151,726	151,726	116,035
Charges for services	49,650	49,650	45,391	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous revenue	50	50	253	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	49,700	49,700	45,644	151,726	151,726	116,035
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	23,014	24,376	22,069	172,640	172,640	125,003
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	23,014	24,376	22,069	172,640	172,640	125,003
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	26,686	25,324	23,575	(20,914)	(20,914)	(8,968)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Refunding note issued	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	26,686	25,324	23,575	(20,914)	(20,914)	(8,968)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	39,835	39,835	20,929	20,914	20,914	19,491
FUND BALANCES (DEFICITS), END OF YEAR	\$ 66,521	\$ 65,159	\$ 44,504	\$ -	\$ -	\$ 10,523

(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, 2022

Special Revenue Funds (continued)									
	Equitable Sharing Proceeds Fund			HIDTA Fund					
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual			
REVENUES:									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Special assessments	-	-	-	-	-	-			
Licenses and permits	-	-	-	-	-	-			
Intergovernmental	-	-	-	-	4,025,154	4,025,154			
Charges for services	-	-	-	-	-	-			
Fines and forfeitures	-	-	60,236	-	-	-			
Contributions	-	-	-	-	-	-			
Investment income	-	-	353	-	-	-			
Miscellaneous revenue	-	-	-	-	-	-			
FS 129 statutory reduction	-	-	-	-	-	-			
TOTAL REVENUES	-	-	60,589	-	4,025,154	4,025,154			
EXPENDITURES:									
Current:									
General government	-	-	-	-	-	-			
Public safety	-	-	-	-	4,025,154	4,025,154			
Physical environment	-	-	-	-	-	-			
Transportation	-	-	-	-	-	-			
Economic environment	-	-	-	-	-	-			
Human services	-	-	-	-	-	-			
Culture and recreation	-	-	-	-	-	-			
Court related	-	-	-	-	-	-			
Capital outlay:	-	-	-	-	-	-			
Debt service:									
Principal retirement	-	-	-	-	-	-			
Interest and fiscal charges	-	-	-	-	-	-			
TOTAL EXPENDITURES	-	-	-	-	4,025,154	4,025,154			
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	60,589	-	-	-			
OTHER FINANCING SOURCES (USES):									
Transfers in	-	-	-	-	-	-			
Transfers out	-	-	-	-	-	-			
Payment to refunded bond escrow agent	-	-	-	-	-	-			
Refunding note issued	-	-	-	-	-	-			
Long-term debt issued	-	-	-	-	-	-			
Leases (as lessee)	-	-	-	-	-	-			
Sale of capital assets	-	-	-	-	-	-			
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-			
NET CHANGE IN FUND BALANCES	-	-	60,589	-	-	-			
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	42,008	42,008	42,055	-	-	-			
FUND BALANCES (DEFICITS), END OF YEAR	\$ 42,008	\$ 42,008	\$ 102,644	\$ -	\$ -	\$ -			

(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, 2022

Special Revenue Funds (concluded)						
	Canteen Fund			NET Fund		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	146	146
Charges for services	-	445,557	445,557	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	-	445,557	445,557	-	146	146
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	362,536	362,536	-	146	146
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	-	362,536	362,536	-	146	146
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	83,021	83,021	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Refunding note issued	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	83,021	83,021	-	-	-
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	592,227	592,227	-	-	-
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ 675,248	\$ 675,248	\$ -	\$ -	\$ -

(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, 2022

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
REVENUES:						
Taxes	\$ 514,410	\$ 514,410	\$ 514,410	\$ 1,057,518	\$ 1,057,518	\$ 1,057,518
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	500	500	9,807	500	500	9,082
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(25)	(25)	-	(25)	(25)	-
TOTAL REVENUES	514,885	514,885	524,217	1,057,993	1,057,993	1,066,600
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	1,300,000	1,300,000	1,300,000	775,000	775,000	775,000
Interest and fiscal charges	65,000	65,000	65,000	884,244	884,244	884,244
TOTAL EXPENDITURES	1,365,000	1,365,000	1,365,000	1,659,244	1,659,244	1,659,244
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(850,115)	(850,115)	(840,783)	(601,251)	(601,251)	(592,644)
OTHER FINANCING SOURCES (USES):						
Transfers in	675,000	675,000	675,000	600,000	600,000	600,000
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Refunding note issued	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	675,000	675,000	675,000	600,000	600,000	600,000
NET CHANGE IN FUND BALANCES	(175,115)	(175,115)	(165,783)	(1,251)	(1,251)	7,356
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	175,115	175,115	175,407	1,251	1,251	1,469
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 9,624	\$ -	\$ -	\$ 8,825

(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, 2022

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
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,650,429	1,650,429	1,650,429	1,837,447	1,837,447	1,837,447
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	250	250	17,857	500	500	20,873
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(13)	(13)	-	(25)	(25)	-
TOTAL REVENUES	1,650,666	1,650,666	1,668,286	1,837,922	1,837,922	1,858,320
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	2,180,000	2,180,000	2,180,000	1,885,000	1,885,000	1,885,000
Interest and fiscal charges	103,400	103,400	103,400	2,047,025	2,047,025	2,047,025
TOTAL EXPENDITURES	2,283,400	2,283,400	2,283,400	3,932,025	3,932,025	3,932,025
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(632,734)	(632,734)	(615,114)	(2,094,103)	(2,094,103)	(2,073,705)
OTHER FINANCING SOURCES (USES):						
Transfers in	268,022	268,022	268,022	2,042,571	2,042,571	2,042,571
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Refunding note issued	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	268,022	268,022	268,022	2,042,571	2,042,571	2,042,571
NET CHANGE IN FUND BALANCES	(364,712)	(364,712)	(347,092)	(51,532)	(51,532)	(31,134)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	364,712	364,712	365,574	51,532	51,532	51,470
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 18,482	\$ -	\$ -	\$ 20,336

(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, 2022

Debt Service Funds (continued)						
	Ponte Vendra MSD State Revolving Loan			Pooled Commercial Paper Loan Program		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ 426	\$ -	\$ -	\$ -
Special assessments	246,634	246,634	237,345	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	11,799	11,799	2,328	250	250	3,048
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(12,922)	(12,922)	-	(13)	(13)	-
TOTAL REVENUES	245,511	245,511	240,099	237	237	3,048
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	18,000	18,000	4,755	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	1,454,619	1,454,619	1,454,620	841,209	839,288	404,000
Interest and fiscal charges	40,666	40,666	40,665	8,654	10,575	10,573
TOTAL EXPENDITURES	1,513,285	1,513,285	1,500,040	849,863	849,863	414,573
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,267,774)	(1,267,774)	(1,259,941)	(849,626)	(849,626)	(411,525)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	800,000	800,000	800,000
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Refunding note issued	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	800,000	800,000	800,000
NET CHANGE IN FUND BALANCES	(1,267,774)	(1,267,774)	(1,259,941)	(49,626)	(49,626)	388,475
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,267,774	1,267,774	1,259,941	49,626	49,626	48,475
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 436,950

(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, 2022

Debt Service Funds (continued)						
	SunTrust Capital Lease Agreement			Chase Capital Improvement Revenue Bond Series 2012		
	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	-	-	367	-	-	8,134
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	-	-	367	-	-	8,134
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	211,377	211,377	211,377	1,230,000	1,230,000	1,230,000
Interest and fiscal charges	30,184	30,184	30,183	49,698	49,698	49,697
TOTAL EXPENDITURES	241,561	241,561	241,560	1,279,698	1,279,698	1,279,697
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(241,561)	(241,561)	(241,193)	(1,279,698)	(1,279,698)	(1,271,563)
OTHER FINANCING SOURCES (USES):						
Transfers in	241,561	241,561	241,561	1,279,698	1,279,698	1,279,698
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Refunding note issued	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	241,561	241,561	241,561	1,279,698	1,279,698	1,279,698
NET CHANGE IN FUND BALANCES	-	-	368	-	-	8,135
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	-	-	-	189
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 368	\$ -	\$ -	\$ 8,324

(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, 2022

Debt Service Funds (continued)						
	TD Bank Capital Improvement Revenue Bonds, Series 2014			Capital Improvement Revenue Refunding Series 2014		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	1,166,670	1,166,670	1,166,670
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	2,317	250	250	2,651
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	(14)	(14)	-
TOTAL REVENUES	-	-	2,317	1,166,906	1,166,906	1,169,321
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	315,000	315,000	315,000	690,000	690,000	690,000
Interest and fiscal charges	98,753	98,753	98,715	476,906	476,906	476,906
TOTAL EXPENDITURES	413,753	413,753	413,715	1,166,906	1,166,906	1,166,906
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(413,753)	(413,753)	(411,398)	-	-	2,415
OTHER FINANCING SOURCES (USES):						
Transfers in	413,292	413,292	413,292	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Refunding note issued	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	413,292	413,292	413,292	-	-	-
NET CHANGE IN FUND BALANCES	(461)	(461)	1,894	-	-	2,415
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	461	461	536	-	-	-
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 2,430	\$ -	\$ -	\$ 2,415

(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, 2022

Debt Service Funds (continued)								
	Special Obligation Refunding Revenue Bonds, Series 2019			Taxable Special Obligation Revenue Note, Series 2020				
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual		
REVENUES:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Special assessments	-	-	-	-	-	-		
Licenses and permits	-	-	-	-	-	-		
Intergovernmental	-	-	-	-	2,884,964	2,210,509		
Charges for services	-	-	-	-	-	-		
Fines and forfeitures	-	-	-	-	-	-		
Contributions	-	-	-	-	-	-		
Investment income	-	-	7,836	-	-	15,035		
Miscellaneous revenue	-	-	-	-	500,000	-		
FS 129 statutory reduction	-	-	-	-	-	-		
TOTAL REVENUES	-	-	7,836	-	3,384,964	2,225,544		
EXPENDITURES:								
Current:								
General government	-	-	-	-	-	-		
Public safety	-	-	-	-	-	-		
Physical environment	-	-	-	-	-	-		
Transportation	-	-	-	-	-	-		
Economic environment	-	-	-	-	-	-		
Human services	-	-	-	-	-	-		
Culture and recreation	-	-	-	-	-	-		
Court related	-	-	-	-	-	-		
Capital outlay:	-	-	-	-	-	-		
Debt service:								
Principal retirement	1,030,000	1,030,000	1,030,000	3,945,000	7,329,964	4,440,000		
Interest and fiscal charges	419,250	419,250	419,250	213,998	213,998	202,224		
TOTAL EXPENDITURES	1,449,250	1,449,250	1,449,250	4,158,998	7,543,962	4,642,224		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,449,250)	(1,449,250)	(1,441,414)	(4,158,998)	(4,158,998)	(2,416,680)		
OTHER FINANCING SOURCES (USES):								
Transfers in	1,447,796	1,447,796	1,447,796	678,281	678,281	678,281		
Transfers out	-	-	-	-	-	-		
Payment to refunded bond escrow agent	-	-	-	-	-	-		
Refunding note issued	-	-	-	-	-	-		
Long-term debt issued	-	-	-	-	-	-		
Leases (as lessee)	-	-	-	-	-	-		
Sale of capital assets	-	-	-	-	-	-		
TOTAL OTHER FINANCING SOURCES (USES)	1,447,796	1,447,796	1,447,796	678,281	678,281	678,281		
NET CHANGE IN FUND BALANCES	(1,454)	(1,454)	6,382	(3,480,717)	(3,480,717)	(1,738,399)		
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,454	1,454	1,563	-	-	4,711,962		
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 7,945	\$ (3,480,717)	\$ (3,480,717)	\$ 2,973,563		

(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, 2022

Debt Service Funds (concluded)						
	Taxable Special Obligation Refunding Revenue Note, Series 2021			Special Obligation Revenue Bond, Series 2022		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 1,076,814	\$ 1,076,814	\$ 1,076,814	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	6,643	-	-	2,983
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	1,076,814	1,076,814	1,083,457	-	-	2,983
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	505,000	505,000	505,000	-	275,000	275,000
Interest and fiscal charges	911,680	911,680	906,993	-	105,940	105,940
TOTAL EXPENDITURES	1,416,680	1,416,680	1,411,993	-	380,940	380,940
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(339,866)	(339,866)	(328,536)	-	(380,940)	(377,957)
OTHER FINANCING SOURCES (USES):						
Transfers in	339,866	339,866	339,866	-	400,000	1,400,000
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	(51,745,131)	-	-	-
Refunding note issued	-	-	51,800,000	-	-	-
Long-term debt issued	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	339,866	339,866	394,735	-	400,000	1,400,000
NET CHANGE IN FUND BALANCES	-	-	66,199	-	19,060	1,022,043
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	3,702	-	-	-
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 69,901	\$ -	\$ 19,060	\$ 1,022,043

(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, 2022

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	150,282	150,282	214,988	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	2,318,547
Investment income	1,500	1,500	18,573	1,500	1,500	22,107
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(75)	(75)	-	(75)	(75)	-
TOTAL REVENUES	151,707	151,707	233,561	1,425	1,425	2,340,654
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	692,732	692,732	65,463	471,194	471,194	36,725
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	692,732	692,732	65,463	471,194	471,194	36,725
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(541,025)	(541,025)	168,098	(469,769)	(469,769)	2,303,929
OTHER FINANCING SOURCES (USES):						
Transfers in	475,000	475,000	475,000	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Refunding note issued	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	475,000	475,000	475,000	-	-	-
NET CHANGE IN FUND BALANCES	(66,025)	(66,025)	643,098	(469,769)	(469,769)	2,303,929
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,505,851	1,505,851	1,793,378	1,084,660	1,084,660	1,084,778
FUND BALANCES (DEFICITS), END OF YEAR	\$ 1,439,826	\$ 1,439,826	\$ 2,436,476	\$ 614,891	\$ 614,891	\$ 3,388,707

(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, 2022

Capital Project Funds (continued)						
	Pooled Commercial Paper Notes Series A-1			Ponte Vedra Dune and Beach Restoration		
	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	3,250	3,250	2,248	1,000	1,000	14,181
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(163)	(163)	-	(50)	(50)	-
TOTAL REVENUES	3,087	3,087	2,248	950	950	14,181
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	890,634	330,875	283,364	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	890,634	330,875	283,364	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(887,547)	(327,788)	(281,116)	950	950	14,181
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	4,700,000
Transfers out	-	(154,485)	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Refunding note issued	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(154,485)	-	-	-	4,700,000
NET CHANGE IN FUND BALANCES	(887,547)	(482,273)	(281,116)	950	950	4,714,181
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,113,061	1,113,061	438,196	501,000	501,000	500,787
FUND BALANCES (DEFICITS), END OF YEAR	\$ 225,514	\$ 630,788	\$ 157,080	\$ 501,950	\$ 501,950	\$ 5,214,968

(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, 2022

Capital Project Funds (continued)								
	Coastal Highway Dune and Beach Restoration			South Ponte Vedra Beach Dune and Berm Restoration				
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual		
REVENUES:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Special assessments	-	-	-	-	-	-		
Licenses and permits	-	-	-	-	-	-		
Intergovernmental	100	100	3,716	-	7,583,871	6,315,897		
Charges for services	-	-	-	-	-	-		
Fines and forfeitures	-	-	-	-	-	-		
Contributions	-	-	-	-	-	-		
Investment income	-	-	-	-	-	21,844		
Miscellaneous revenue	-	-	-	-	-	-		
FS 129 statutory reduction	(5)	(5)	-	-	-	-		
TOTAL REVENUES	95	95	3,716	-	7,583,871	6,337,741		
EXPENDITURES:								
Current:								
General government	-	-	-	-	-	-		
Public safety	-	-	-	-	-	-		
Physical environment	-	-	-	-	-	-		
Transportation	-	-	-	-	-	-		
Economic environment	-	-	-	-	-	-		
Human services	-	-	-	-	-	-		
Culture and recreation	-	-	-	-	-	-		
Court related	-	-	-	-	-	-		
Capital outlay:	388,488	388,488	21,642	-	14,167,742	12,633,369		
Debt service:								
Principal retirement	-	-	-	-	-	-		
Interest and fiscal charges	-	-	-	-	51,129	50,384		
TOTAL EXPENDITURES	388,488	388,488	21,642	-	14,218,871	12,683,753		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(388,393)	(388,393)	(17,926)	-	(6,635,000)	(6,346,012)		
OTHER FINANCING SOURCES (USES):								
Transfers in	273,589	273,589	263,771	-	-	-		
Transfers out	-	-	-	-	(1,000,000)	(1,000,000)		
Payment to refunded bond escrow agent	-	-	-	-	-	-		
Refunding note issued	-	-	-	-	-	-		
Long-term debt issued	-	-	-	-	7,635,000	7,635,000		
Leases (as lessee)	-	-	-	-	-	-		
Sale of capital assets	-	-	-	-	-	-		
TOTAL OTHER FINANCING SOURCES (USES)	273,589	273,589	263,771	-	6,635,000	6,635,000		
NET CHANGE IN FUND BALANCES	(114,804)	(114,804)	245,845	-	-	288,988		
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	223,146	223,146	223,175	-	-	-		
FUND BALANCES (DEFICITS), END OF YEAR	\$ 108,342	\$ 108,342	\$ 469,020	\$ -	\$ -	\$ 288,988		

(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, 2022

Capital Project Funds (continued)								
	2019 Capital Projects			Land Acquisition & Management Program				
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual		
REVENUES:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Special assessments	-	-	-	-	-	-		
Licenses and permits	-	-	-	-	-	-		
Intergovernmental	150,000	150,000	270,000	-	-	-		
Charges for services	-	-	-	-	-	-		
Fines and forfeitures	-	-	-	-	-	-		
Contributions	-	-	-	-	-	-		
Investment income	-	-	49,244	-	-	8,375		
Miscellaneous revenue	-	-	-	-	-	-		
FS 129 statutory reduction	-	-	-	-	-	-		
TOTAL REVENUES	150,000	150,000	319,244	-	-	8,375		
EXPENDITURES:								
Current:								
General government	-	-	-	-	-	-		
Public safety	-	-	-	-	-	-		
Physical environment	-	-	-	-	-	-		
Transportation	-	-	-	-	-	-		
Economic environment	-	-	-	-	-	-		
Human services	-	-	-	-	-	-		
Culture and recreation	-	-	-	-	-	-		
Court related	-	-	-	-	-	-		
Capital outlay:	15,808,883	12,100,043	590,094	-	-	-		
Debt service:								
Principal retirement	-	-	-	-	-	-		
Interest and fiscal charges	-	-	-	-	-	-		
TOTAL EXPENDITURES	15,808,883	12,100,043	590,094	-	-	-		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(15,658,883)	(11,950,043)	(270,850)	-	-	8,375		
OTHER FINANCING SOURCES (USES):								
Transfers in	-	-	-	500,000	500,000	500,000		
Transfers out	-	(3,000,000)	(3,000,000)	-	-	-		
Payment to refunded bond escrow agent	-	-	-	-	-	-		
Refunding note issued	-	-	-	-	-	-		
Long-term debt issued	-	-	-	-	-	-		
Leases (as lessee)	-	-	-	-	-	-		
Sale of capital assets	-	-	-	-	-	-		
TOTAL OTHER FINANCING SOURCES (USES)	-	(3,000,000)	(3,000,000)	500,000	500,000	500,000		
NET CHANGE IN FUND BALANCES	(15,658,883)	(14,950,043)	(3,270,850)	500,000	500,000	508,375		
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	16,137,300	16,137,300	14,441,967	500,000	500,000	500,316		
FUND BALANCES (DEFICITS), END OF YEAR	\$ 478,417	\$ 1,187,257	\$ 11,171,117	\$ 1,000,000	\$ 1,000,000	\$ 1,008,691		

(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, 2022

Capital Project Funds (concluded)						
	Golf Course Reconstruction			Capital Improvement Projects		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	1,500,000
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	6,512	-	-	6,698
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	-	-	6,512	-	-	1,506,698
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	7,905,634	7,775,158	7,677,075	33,500,000	35,250,000	4,897,175
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	7,905,634	7,775,158	7,677,075	33,500,000	35,250,000	4,897,175
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(7,905,634)	(7,775,158)	(7,670,563)	(33,500,000)	(35,250,000)	(3,390,477)
OTHER FINANCING SOURCES (USES):						
Transfers in	2,455,000	2,455,000	2,455,000	33,500,000	35,250,000	35,250,000
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Refunding note issued	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	2,455,000	2,455,000	2,455,000	33,500,000	35,250,000	35,250,000
NET CHANGE IN FUND BALANCES	(5,450,634)	(5,320,158)	(5,215,563)	-	-	31,859,523
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	5,450,634	5,450,634	5,322,662	-	-	-
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ 130,476	\$ 107,099	\$ -	\$ -	\$ 31,859,523

(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, 2022

	Worker's Compensation Insurance	Health Insurance	Totals
ASSETS			
Equity in pooled cash and cash equivalents	\$ 1,758,401	\$ 11,268,594	\$ 13,026,995
Investments	-	3,869,360	3,869,360
Accounts receivable, net	-	845,960	845,960
Interest receivable	-	11,193	11,193
Due from other funds	98,890	582,948	681,838
Other assets	-	69,563	69,563
TOTAL ASSETS	1,857,291	16,647,618	18,504,909
LIABILITIES			
Accounts payable and accrued liabilities	15,373	2,039,048	2,054,421
Estimated liability for self insured losses	-	2,761,689	2,761,689
Due to other funds	1,376	-	1,376
TOTAL LIABILITIES	16,749	4,800,737	4,817,486
NET POSITION			
Unrestricted	1,840,542	11,846,881	13,687,423
TOTAL NET POSITION	\$ 1,840,542	\$ 11,846,881	\$ 13,687,423

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Worker's Compensation Insurance	Health Insurance	Totals
OPERATING REVENUES:			
Charges for services	\$ 1,702,622	\$ 26,479,828	\$ 28,182,450
Retiree charges for services	-	6,530,703	6,530,703
Other operating revenue	-	1,823	1,823
Total operating revenues	1,702,622	33,012,354	34,714,976
OPERATING EXPENSES:			
Salaries and benefits	306,992	1,216,535	1,523,527
Contractual services	1,378,740	30,640,408	32,019,148
Operating and maintenance expenses	6,381	61,494	67,875
Total operating expenses	1,692,113	31,918,437	33,610,550
OPERATING INCOME	10,509	1,093,917	1,104,426
NON-OPERATING REVENUES:			
Investment income	12,806	(155,014)	(142,208)
Donations	-	50,000	50,000
Total non-operating revenues	12,806	(105,014)	(92,208)
INCOME BEFORE TRANSFERS	23,315	988,903	1,012,218
Transfer In	-	1,562,475	1,562,475
Transfer Out	(2,219)	(70,255)	(72,474)
INCREASE IN NET POSITION	21,096	2,481,123	2,502,219
NET POSITION, BEGINNING OF YEAR	1,819,446	9,365,758	11,185,204
NET POSITION, END OF YEAR	\$ 1,840,542	\$ 11,846,881	\$ 13,687,423

ST. JOHNS COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS -
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Worker's Compensation Insurance	Health Insurance	Totals
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	\$ -	\$ 6,574,351	\$ 6,574,351
Receipts from interfund services	1,702,622	26,479,828	28,182,450
Payments to suppliers	(1,379,560)	(31,343,228)	(32,722,788)
Payments to employees	(306,992)	(1,216,535)	(1,523,527)
Net cash provided by operating activities	16,070	494,416	510,486
NONCAPITAL FINANCING ACTIVITIES:			
Transfers In	-	1,673,633	1,673,633
Transfers out	(52,093)	(70,255)	(122,348)
Donations	-	50,000	50,000
Net cash provided (used) by noncapital financing activities	(52,093)	1,653,378	1,601,285
INVESTING ACTIVITIES:			
Investment purchases	-	(780,358)	(780,358)
Proceeds from sale of investments	-	182,680	182,680
Investment income received	12,806	83,885	96,691
Net cash provided (used) by investing activities	12,806	(513,793)	(500,987)
NET CHANGE IN CASH AND CASH EQUIVALENTS	(23,217)	1,634,001	1,610,784
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	1,781,618	9,634,593	11,416,211
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 1,758,401	\$ 11,268,594	\$ 13,026,995
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	\$ 10,509	\$ 1,093,917	\$ 1,104,426
Adjustments to reconcile operating income to net cash provided by operating activities:			
Change in accounts receivable	-	41,825	41,825
Change in prepaid expense	-	(11,873)	(11,873)
Change in accounts payable and accrued liabilities	5,561	(46,442)	(40,881)
Change in estimated liability for self insured losses	-	(583,011)	(583,011)
Net cash provided by operating activities	\$ 16,070	\$ 494,416	\$ 510,486

FIDUCIARY FUNDS DESCRIPTIONS

Custodial Funds – Custodial Funds represent funds held by the County for the benefit of others. The County does not own these funds. The County maintains the following Custodial Funds:

Clerk of Courts:

Agency, Cash Bonds, Tax Deeds and Registry Funds – 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.

Tax Collector:

Tax, Tag, and Delinquent Funds – To account for the collection and disbursement of ad valorem taxes, tourist development taxes, non ad valorem assessments, vehicle tags and titles.

Sheriff:

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

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

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.

Agency Events – This fund was set up to close out and consolidate the Benevolence and Sunshine Funds for the next fiscal year and will replace these funds.

CARE and Sunshine – To account for employee donations provided for a variety of charitable and giving purposes, such as flowers for births and deaths and assistance for elderly residents.

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF FIDUCIARY NET
 POSITION - CUSTODIAL FUNDS
 September 30, 2022

	Clerk of Circuit Court and Comptroller			
	Agency Fund	Cash Bonds	Tax Deeds	Registry
ASSETS				
Equity in pooled cash and cash equivalents	\$ 3,649,254	\$ 3,221,234	\$ 403,634	\$ 877,240
Accounts receivable	5,925	-	-	-
Due from other governments	-	-	-	-
TOTAL ASSETS	3,655,179	3,221,234	403,634	877,240
LIABILITIES				
Accounts payable	720	4,369	-	-
Due to individuals and other governments	3,654,459	-	-	-
Taxes collected in advance	-	-	-	-
TOTAL LIABILITIES	3,655,179	4,369	-	-
NET POSITION				
Restricted for individuals, organizations, and other governments	\$ -	\$ 3,216,865	\$ 403,634	\$ 877,240

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF FIDUCIARY NET
 POSITION - CUSTODIAL FUNDS
 September 30, 2022

	Tax Collector			Sheriff		
	Tax Fund	Tag Fund	Delinquent Fund	Levy	Civil and Suspense	Inmate Trust
ASSETS						
Equity in pooled cash and cash equivalents	\$ 5,368,937	\$ 382,605	\$ 746,585	\$ 1,464	\$ -	\$ 71,951
Accounts receivable	2,199	36,352	-	-	-	-
Due from other governments	-	-	-	15,618	-	-
TOTAL ASSETS	5,371,136	418,957	746,585	17,082	-	71,951
LIABILITIES						
Accounts payable	-	-	-	-	-	-
Due to individuals and other governments	364,202	418,957	746,585	-	-	-
Taxes collected in advance	5,006,934	-	-	-	-	-
TOTAL LIABILITIES	5,371,136	418,957	746,585	-	-	-
NET POSITION						
Restricted for individuals, organizations, and other governments	\$ -	\$ -	\$ -	\$ 17,082	\$ -	\$ 71,951

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF FIDUCIARY NET
 POSITION - CUSTODIAL FUNDS
 September 30, 2022

	Sheriff			Total
	Restitution	Agency Events	CARE and Sunshine	All Custodial Funds
ASSETS				
Equity in pooled cash and cash equivalents	\$ -	\$ 57,805	\$ 11,680	\$ 14,792,389
Accounts receivable	-	-	-	44,476
Due from other governments	-	-	-	15,618
TOTAL ASSETS	-	57,805	11,680	14,852,483
LIABILITIES				
Accounts payable	-	-	-	5,089
Due to individuals and other governments	-	-	-	5,184,203
Taxes collected in advance	-	-	-	5,006,934
TOTAL LIABILITIES	-	-	-	10,196,226
NET POSITION				
Restricted for individuals, organizations, and other governments	\$ -	\$ 57,805	\$ 11,680	\$ 4,656,257 (concluded)

ST. JOHNS COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Clerk of Circuit Court and Comptroller			
	Agency Fund	Cash Bonds	Tax Deeds	Registry
ADDITIONS				
Collections - fines and fees	\$ 126,186,771	\$ -	\$ -	\$ -
Collections for individuals	113,242	-	-	-
Collections - other agencies	-	-	-	-
Collections - court bonds	-	1,513,799	-	-
Collections - tax deeds	-	-	271,900	-
Collections - registry	-	-	-	10,407,167
Miscellaneous	-	-	-	-
Total additions	<u>126,300,013</u>	<u>1,513,799</u>	<u>271,900</u>	<u>10,407,167</u>
DEDUCTIONS				
Fines and fees paid to other governments	126,186,771	-	-	-
Taxes paid to other governments	-	-	-	-
Amounts paid for court bonds	-	1,151,308	-	-
Amounts paid for tax deeds	-	-	442,066	-
Amounts paid for registry	-	-	-	11,359,827
Amounts paid to individuals	113,242	-	-	-
Miscellaneous	-	-	-	-
Total deductions	<u>126,300,013</u>	<u>1,151,308</u>	<u>442,066</u>	<u>11,359,827</u>
NET INCREASE(DECREASE) IN FIDUCIARY NET POSTION	-	362,491	(170,166)	(952,660)
NET POSITION, BEGINNING OF YEAR	-	2,854,374	573,800	1,829,900
NET POSITION, END OF YEAR	<u>\$ -</u>	<u>\$ 3,216,865</u>	<u>\$ 403,634</u>	<u>\$ 877,240</u>

continued

ST. JOHNS COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Tax Collector			Sheriff		
	Tax Fund	Tag Fund	Delinquent Fund	Levy Account	Civil and Suspense	Inmate Trust
ADDITIONS						
Collections - fines and fees	\$ -	\$ -	\$ -	\$ 4,347	\$ -	\$ -
Collections for individuals	-	-	-	-	-	-
Collections - other agencies	316,565,056	44,913,520	744,859	-	-	-
Collections - court bonds	-	-	-	-	-	-
Collections - tax deeds	-	-	-	-	-	-
Collections - registry	-	-	-	-	-	-
Miscellaneous	37,386,014	-	8,455,580	4,209	80,741	1,234,288
Total additions	353,951,070	44,913,520	9,200,439	8,556	80,741	1,234,288
DEDUCTIONS						
Fines and fees paid to other governments	-	-	-	-	80,741	-
Taxes paid to other governments	316,565,056	44,913,520	744,859	-	-	-
Amounts paid for court bonds	-	-	-	-	-	-
Amounts paid for tax deeds	-	-	-	-	-	-
Amounts paid for registry	-	-	-	-	-	-
Amounts paid to individuals	-	-	-	-	-	1,234,566
Miscellaneous	37,386,014	-	8,455,580	-	-	-
Total deductions	353,951,070	44,913,520	9,200,439	-	80,741	1,234,566
NET INCREASE(DECREASE) IN FIDUCIARY NET POSTION	-	-	-	8,556	-	(278)
NET POSITION, BEGINNING OF YEAR	-	-	-	8,526	-	72,229
NET POSITION, END OF YEAR	\$ -	\$ -	\$ -	\$ 17,082	\$ -	\$ 71,951

continued

ST. JOHNS COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Sheriff			Total All Custodial Funds
	Restitution	Agency Events	CARE and Sunshine	
ADDITIONS				
Collections - fines and fees	\$ -	\$ -	\$ -	\$ 126,191,118
Collections for individuals	-	-	-	113,242
Collections - other agencies	-	-	-	362,223,435
Collections - court bonds	-	-	-	1,513,799
Collections - tax deeds	-	-	-	271,900
Collections - registry	-	-	-	10,407,167
Miscellaneous	1,456	29,904	11,464	47,203,656
Total additions	1,456	29,904	11,464	547,924,317
DEDUCTIONS				
Fines and fees paid to other governments	1,456	-	-	126,268,968
Taxes paid to other governments	-	-	-	362,223,435
Amounts paid for court bonds	-	-	-	1,151,308
Amounts paid for tax deeds	-	-	-	442,066
Amounts paid for registry	-	-	-	11,359,827
Amounts paid to individuals	-	24,270	4,272	1,376,350
Miscellaneous	-	-	-	45,841,594
Total deductions	1,456	24,270	4,272	548,663,548
NET INCREASE(DECREASE) IN FIDUCIARY NET POSTION	-	5,634	7,192	(739,231)
NET POSITION, BEGINNING OF YEAR	-	52,171	4,488	5,395,488
NET POSITION, END OF YEAR	\$ -	\$ 57,805	\$ 11,680	\$ 4,656,257

ST. JOHNS COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS
SCHEDULE OF EXPENDITURES BY DEPARTMENT -
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual
GENERAL FUND			
General Government:			
Board of County Commissioners	\$ 1,240,677	\$ 1,262,151	\$ 1,106,643
Clerk of Courts	5,605,591	5,832,223	4,899,082
Tax Collector	8,066,568	8,066,568	7,337,892
Property Appraiser	5,928,300	5,976,872	5,743,339
Supervisor of Elections	2,989,930	3,043,827	3,013,619
County Administrator	1,417,210	1,417,469	1,397,731
Construction Services	594,804	599,777	532,154
Management and Budget	1,334,307	1,416,768	1,056,587
Risk Management	184,505	184,505	172,873
Intergovernmental Services	757,830	757,830	454,235
Management Information Systems	4,414,755	4,414,755	3,710,143
Purchasing	1,143,646	1,143,646	769,827
Personnel	2,245,654	2,245,654	1,578,633
County Attorney	1,745,133	1,745,133	1,572,121
Growth Management Services	5,766,625	5,887,260	5,006,108
Regional Planning Council	97,884	97,884	97,884
Ponte Vedra Zoning Board	17,755	17,755	5,906
Building Maintenance Services	10,343,388	10,351,650	7,082,274
Courthouse, Annex Maintenance	1,936,370	1,979,580	1,737,584
Allocation of Management Services	(4,960,253)	(4,960,253)	(4,960,179)
Total General Government	50,870,679	51,481,054	42,314,456
Public Safety:			
Sheriff	93,353,741	101,738,722	100,905,738
Juvenile Justice Detention Facility	197,523	208,266	208,266
Public Safety Communications	2,092,847	2,092,847	1,796,686
Detention Facility Subsidy	1,220,196	1,592,220	1,592,218
Emergency Management	1,320,879	1,469,384	1,339,663
Emergency Medical Service	13,405,681	13,897,866	13,210,126
Medical Examiner	756,895	756,895	778,157
Sheriff Complex Maintenance	2,185,816	2,186,421	2,045,928
Interoperable Radio Systems (E911)	1,292,862	1,873,870	2,571,658
Law Enforcement Facilities	83,789	83,789	83,789
Disaster Recovery	826,348	1,226,348	786,842
COVID 19 Board Expenses	556,495	556,495	344,340
Total Public Safety	117,293,072	127,683,123	125,663,411
Physical Environment:			
Agriculture and Home Economics	757,384	757,384	683,642
Hastings Agricultural Research Center	93,599	93,599	93,599
St. Johns Soil and Water Conservation	68,200	69,424	69,423
Total Physical Environment	919,183	920,407	846,664
			(continued)

ST. JOHNS COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS
SCHEDULE OF EXPENDITURES BY DEPARTMENT -
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual
GENERAL FUND - CONTINUED			
Economic Environment:			
Community Development Block Grants	76,128,420	68,724,680	35,588,632
Economic Development	692,204	692,204	411,870
State Tax Incentive Refunding	2,795,536	2,795,536	2,398,394
Veterans Services	481,436	481,436	321,086
Housing	3,713,709	4,781,770	1,425,711
City of St. Augustine Historic CRA	528,460	528,460	528,458
City of St. Augustine Lincolnville CRA	455,118	455,118	454,809
Total Economic Environment	84,794,883	78,459,204	41,128,960
Human Services:			
Family Medical and Dental Center	5,920	5,920	4,951
Animal Control	1,547,498	1,593,563	1,211,899
Social Services	1,917,009	2,016,100	1,447,151
Medicaid Participation	1,685,685	1,685,685	1,624,107
Human Services Support	2,375,721	2,375,721	2,120,717
Health & Human Services Complex	871,016	871,016	628,792
Health Care Clinic	350,000	350,000	34,185
Total Human Services	8,752,849	8,898,005	7,071,802
Culture and Recreation:			
Libraries	7,154,698	7,397,017	6,869,315
Recreation Programs	3,014,636	3,016,185	2,707,258
Recreation and Parks	7,798,487	7,902,488	6,717,656
Aquatics Program	450,035	450,035	402,098
Total Culture and Recreation	18,417,856	18,765,725	16,696,327
Court related:			
Clerk of Courts	3,867,386	4,134,208	4,155,327
Sheriff	2,029,557	2,111,225	2,029,133
Courthouse Facilities	1,593,886	1,593,886	1,593,886
FS939 Additional Court Costs	652,031	614,167	605,993
States Attorney	23,466	23,466	18,160
Public Defender	1,016	1,016	715
Circuit Court	19,059	19,059	6,526
Guardian Ad Litem	87,307	87,307	83,525
County Court	6,210	6,210	6,057
Court Reporting	1,563	1,563	1,252
Veterans Court	85,172	100,172	94,253
Total Court related	8,366,653	8,692,279	8,594,827
Debt Service:			
Board of County Commissioners	-	-	48,296
Sheriff	3,715,062	3,524,710	3,864,810
Supervisor of Elections	-	-	6,555
Total Debt Service	3,715,062	3,524,710	3,919,661
Total Expenditures - General Fund	\$ 293,130,237	\$ 298,424,507	\$ 246,236,108
			(continued)

ST. JOHNS COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS
SCHEDULE OF EXPENDITURES BY DEPARTMENT -
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual
COUNTY TRANSPORTATION TRUST FUND			
Transportation:			
Public Works Administration	\$ 2,759,776	\$ 2,759,824	\$ 2,710,010
Road and Sidewalk Construction	60,483,111	61,715,550	21,805,898
Disaster Recovery	10,096,503	10,085,345	427,271
Road and Bridge Maintenance	9,806,738	9,398,146	7,927,505
Fleet Services	668,237	1,409,205	16,185
Traffic and Transportation	2,731,667	2,677,299	2,401,387
Engineering	2,368,453	2,368,453	1,944,216
Land Management Systems	2,517,024	2,617,024	2,512,431
Total Expenditures - Transportation Fund	<u>\$ 91,431,509</u>	<u>\$ 93,030,846</u>	<u>\$ 39,744,903</u>
BEACH FUND			
Public Safety:			
City of St. Augustine Beach Patrol	\$ 113,193	113,193	\$ 113,193
Life Saving Corps	814,257	814,257	661,024
Total Public Safety	<u>927,450</u>	<u>927,450</u>	<u>774,217</u>
Culture and Recreation:			
Beach Services	557,521	557,521	542,671
Beach Toll Collection	193,590	249,590	232,059
Total Culture and Recreation	<u>751,111</u>	<u>807,111</u>	<u>774,730</u>
Total Expenditures - Beach Fund	<u>\$ 1,678,561</u>	<u>\$ 1,734,561</u>	<u>\$ 1,548,947</u>
TOURIST DEVELOPMENT TAX FUND			
General Government:			
Category I	\$ 4,754,595	\$ 4,754,595	\$ 4,754,588
Category IV	2,732,514	2,732,514	2,321,986
Total General Government	<u>7,487,109</u>	<u>7,487,109</u>	<u>7,076,574</u>
Culture and Recreation:			
Category II	1,857,907	1,897,385	1,625,173
Category III	1,955,972	1,955,972	1,013,965
Category V	3,524,150	1,824,150	1,687,975
Total Culture and Recreation	<u>7,338,029</u>	<u>5,677,507</u>	<u>4,327,113</u>
Total Expenditures - Tourist Development Tax Fund	<u>\$ 14,825,138</u>	<u>\$ 13,164,616</u>	<u>\$ 11,403,687</u>
			(concluded)