

# 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, 2020

	General Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 142,401,350	\$ 142,401,350	\$ 137,468,416	\$ (4,932,934)
Licenses and permits	450,000	450,000	979,479	529,479
Intergovernmental	53,484,104	87,154,557	77,649,037	(9,505,520)
Charges for services	13,821,877	17,482,183	23,664,573	6,182,390
Fines and forfeitures	3,690,258	3,435,201	3,700,729	265,528
Contributions	-	108,727	45,445	(63,282)
Investment income	1,036,776	1,036,776	4,614,588	3,577,812
Miscellaneous revenue	2,650	266,839	578,238	311,399
FS 129 statutory reduction	(8,964,173)	(8,964,173)	-	8,964,173
TOTAL REVENUES	205,922,842	243,371,460	248,700,505	5,329,045
EXPENDITURES:				
Current:				
General government	43,465,373	39,576,743	36,596,891	2,979,852
Public safety	100,274,698	141,028,909	109,589,692	31,439,217
Physical environment	852,798	848,524	810,023	38,501
Economic environment	31,413,962	32,374,959	8,429,329	23,945,630
Human services	8,294,244	7,948,321	7,244,005	704,316
Culture and recreation	16,793,309	15,215,573	14,284,245	931,328
Court related	6,107,340	7,357,980	7,142,933	215,047
Debt service:				
Principal retirement	2,408,878	2,707,787	2,707,787	-
Interest and fiscal charges	-	186,755	186,755	-
TOTAL EXPENDITURES	209,610,602	247,245,551	186,991,660	60,253,891
EXCESS OF REVENUES OVER EXPENDITURES	(3,687,760)	(3,874,091)	61,708,845	65,582,936
OTHER FINANCING SOURCES (USES):				
Transfers in	2,799,877	4,782,979	4,520,989	(261,990)
Transfers out	(3,548,412)	(22,005,456)	(23,950,674)	(1,945,218)
Capital lease	-	3,961,800	3,961,800	-
Sale of capital assets	-	745,000	891,409	146,409
TOTAL OTHER FINANCING SOURCES (USES)	(748,535)	(12,515,677)	(14,576,476)	(2,060,799)
NET CHANGE IN FUND BALANCE	(4,436,295)	(16,389,768)	47,132,369	63,522,137
FUND BALANCES, BEGINNING OF YEAR	70,250,420	70,276,555	82,030,845	11,754,290
FUND BALANCES, END OF YEAR	\$ 65,814,125	\$ 53,886,787	\$ 129,163,214	\$ 75,276,427

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, 2020

	Transportation Trust			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 31,949,121	\$ 31,949,121	\$ 30,404,148	\$ (1,544,973)
Licenses and permits	1,400,000	1,400,000	1,426,817	26,817
Intergovernmental	19,564,222	24,616,128	4,120,202	(20,495,926)
Charges for services	2,342,625	3,397,197	3,799,308	402,111
Contributions	504,709	592,709	540,051	(52,658)
Investment income	429,500	429,500	1,619,705	1,190,205
Miscellaneous revenue	45,021	136,387	195,990	59,603
FS 129 statutory reduction	(2,038,736)	(2,038,736)	-	2,038,736
TOTAL REVENUES	54,196,462	60,482,306	42,106,221	(18,376,085)
EXPENDITURES:				
Current:				
Transportation	69,095,687	74,771,550	35,983,144	38,788,406
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(14,899,225)	(14,289,244)	6,123,077	20,412,321
OTHER FINANCING SOURCES (USES):				
Transfers in	8,794	8,794	-	(8,794)
Transfers out	(96,471)	(96,471)	(854,230)	(757,759)
TOTAL OTHER FINANCING SOURCES (USES)	(87,677)	(87,677)	(854,230)	(766,553)
NET CHANGE IN FUND BALANCE	(14,986,902)	(14,376,921)	5,268,847	19,645,768
FUND BALANCES, BEGINNING OF YEAR	31,996,286	31,996,286	34,195,259	2,198,973
FUND BALANCES, END OF YEAR	\$ 17,009,384	\$ 17,619,365	\$ 39,464,106	\$ 21,844,741

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, 2020

	Fire District			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 39,402,127	\$ 39,402,127	\$ 37,960,245	\$ (1,441,882)
Licenses and permits	500,000	500,000	467,431	(32,569)
Intergovernmental	1,395,716	1,395,716	1,008,268	(387,448)
Charges for services	50,600	50,600	56,238	5,638
Contributions	-	-	-	-
Investment income	96,000	96,000	615,505	519,505
Miscellaneous revenue	-	-	1,131	1,131
FS 129 statutory reduction	(2,002,436)	(2,002,436)	-	2,002,436
TOTAL REVENUES	<u>39,442,007</u>	<u>39,442,007</u>	<u>40,108,818</u>	<u>666,811</u>
EXPENDITURES:				
Current:				
Public safety	<u>41,983,285</u>	<u>43,668,753</u>	<u>40,707,779</u>	<u>2,960,974</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,541,278)</u>	<u>(4,226,746)</u>	<u>(598,961)</u>	<u>3,627,785</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	<u>(789,087)</u>	<u>(789,087)</u>	<u>(789,087)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(3,330,365)	(5,015,833)	(1,388,048)	3,627,785
FUND BALANCES, BEGINNING OF YEAR	<u>13,284,726</u>	<u>13,284,726</u>	<u>13,428,843</u>	<u>144,117</u>
FUND BALANCES, END OF YEAR	<u>\$ 9,954,361</u>	<u>\$ 8,268,893</u>	<u>\$ 12,040,795</u>	<u>\$ 3,771,902</u>

ST. JOHNS COUNTY, FLORIDA  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - MAJOR SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

St Johns County Community Redevelopment Agency				
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 994,538	\$ 994,538	\$ 996,464	\$ 1,926
Investment income	3,375	3,375	8,560	5,185
FS 129 statutory reduction	(169)	(169)	-	169
TOTAL REVENUES	<u>997,744</u>	<u>997,744</u>	<u>1,005,024</u>	<u>7,280</u>
EXPENDITURES:				
Current:				
Economic environment	<u>81,997</u>	<u>81,997</u>	<u>52,168</u>	<u>29,829</u>
EXCESS OF REVENUES OVER EXPENDITURES	915,747	915,747	952,856	37,109
OTHER FINANCING SOURCES (USES):				
Transfers out	<u>(960,774)</u>	<u>(960,774)</u>	<u>(960,774)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(45,027)	(45,027)	(7,918)	37,109
FUND BALANCES, BEGINNING OF YEAR	<u>45,027</u>	<u>45,027</u>	<u>67,361</u>	<u>22,334</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,443</u>	<u>\$ 59,443</u>

## BUDGETS AND BUDGETARY ACCOUNTING

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

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

Those funds are as follows:

Major Funds:

General Fund  
Transportation Trust

Non-major Governmental Funds:

Beach  
Tourist Development Tax

**BUDGETS AND BUDGETARY ACCOUNTING (concluded)**

- d. The Board of County Commissioners must authorize budget transfers between departments in a fund.
6. All budgets are adopted in accordance with generally accepted accounting principles.
  7. Appropriations lapse at the close of each fiscal year.
  8. Formal budgetary integration is used as a management control device for all governmental funds of the Board.
  9. Supplemental Appropriations - In certain instances, the County may advertise and hold public hearings in order to supplement the appropriations in a fund due to unexpected high levels of receipts, unanticipated grants or under estimation of carry forward balances. In fiscal year 2020 supplemental appropriations, greater than \$100,000, were approved by resolution in accordance with county policy as follows:

	Additional Supplemental Appropriations	Unanticipated Grant Receipts	Other Unanticipated Receipts	Unspent Project Funds Returned to Reserves	Reappropriation of Budgeted Expenditures in Response to COVID-19 crisis
<b>Major Governmental Funds:</b>					
General Fund	\$ 17,995,833	\$ 33,526,849	\$ 745,000	\$ (403,019)	\$ (8,004,836)
Transportation Trust	\$ 1,558,052	\$ 5,009,825	\$ 1,054,572	\$ (520,630)	\$ (1,890,295)
Fire District	\$ 2,411,765	\$ -	\$ -	\$ -	\$ -
<b>Major Proprietary Funds:</b>					
St. Johns County Utilities	\$ 643,419	\$ -	\$ 1,187,260	\$ (529,130)	\$ -
<b>Nonmajor Governmental Funds:</b>					
State Housing Initiatives Program		\$ 506,533	\$ -	\$ (106,483)	\$ -
Tourist Development Tax	\$ 1,113,280	\$ -	\$ 317,845	\$ (751,736)	\$ -
Northwest Recreation	\$ -	\$ -	\$ 150,245		\$ -
St Johns County Transit System	\$ -	\$ 3,077,127	\$ -		\$ -
Coastal Highway Dune and Beach M.S.T.U.	\$ -	\$ -	\$ 12,085,000		\$ -
E911 Communications	\$ 287,312	\$ -	\$ -	\$ -	\$ -
Impact Fees Fire/EMS	\$ -	\$ -	\$ -	\$ (329,578)	\$ -
Beach	\$ 374,958	\$ -	\$ -	\$ (547,664)	\$ -

**ST. JOHNS COUNTY, FLORIDA**  
 SCHEDULES OF PROPORTIONATE SHARE OF NET PENSION LIABILITY  
 LAST 10 FISCAL YEARS <sup>(1)</sup>

**Florida Retirement System**

	2015	2016	2017	2018	2019	2020
Employer's proportion of the net pension liability	0.4456%	0.4939%	0.5153%	0.5056%	0.5186%	0.5447%
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
Covered payroll <sup>(2)</sup>	\$ 99,794,551	\$ 105,920,653	\$ 113,229,849	\$ 117,101,277	\$ 122,731,990	\$ 130,930,135
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%
Plan fiduciary net position as a percentage of the total pension liability	92.00%	84.88%	83.89%	84.26%	82.61%	78.85%

**Health Insurance Subsidy Program**

	2015	2016	2017	2018	2019	2020
Employer's proportion of the net pension liability	0.3289%	0.3428%	0.3563%	0.3594%	0.3668%	0.3772%
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
Covered payroll <sup>(2)</sup>	\$ 99,794,551	\$ 105,920,653	\$ 113,229,849	\$ 117,101,277	\$ 122,731,990	\$ 130,930,135
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%
Plan fiduciary net position as a percentage of the total pension liability	0.50%	0.97%	1.64%	2.15%	2.63%	3.00%

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 <sup>(1)</sup>

**Florida Retirement System**

	2015	2016	2017	2018	2019	2020
Contractually required contribution	\$ 11,141,167	\$ 12,778,729	\$ 13,449,008	\$ 14,617,515	\$ 16,686,823	\$ 18,423,658
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
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll <sup>(2)</sup>	\$ 101,266,093	\$ 109,537,776	\$ 114,356,007	\$ 117,311,547	\$ 125,477,418	\$ 131,758,661
Contributions as a percentage of covered payroll	11.00%	11.67%	11.76%	12.46%	13.30%	13.98%

**Health Insurance Subsidy Program**

	2015	2016	2017	2018	2019	2020
Contractually required contribution	\$ 1,376,372	\$ 1,816,671	\$ 1,898,659	\$ 1,951,400	\$ 2,082,860	\$ 2,186,304
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
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll <sup>(2)</sup>	\$ 101,266,093	\$ 109,537,776	\$ 114,356,007	\$ 117,311,547	\$ 125,477,418	\$ 131,758,661
Contributions as a percentage of covered payroll	1.36%	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 <sup>(1)</sup>

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<b>Total OPEB liability</b>				
Service cost	\$ 1,382,083	\$ 1,026,233	\$ 1,067,395	\$ 1,154,965
Interest	3,180,427	2,325,412	2,417,737	2,522,470
Difference between expected and actual experience	-	-	-	1,583,044
Changes in assumptions and other inputs	-	-	-	(14,422,093)
Benefit payments	(1,968,724)	(1,973,588)	(1,971,138)	(1,951,826)
<b>Net change in total OPEB liability</b>	<u>2,593,786</u>	<u>1,378,057</u>	<u>1,513,994</u>	<u>(11,113,440)</u>
<b>Total OPEB liability - beginning</b>	<u>33,142,348</u>	<u>35,736,134</u>	<u>37,114,191</u>	<u>38,628,185</u>
<b>Total OPEB liability - ending (a)</b>	<u>\$ 35,736,134</u>	<u>\$ 37,114,191</u>	<u>\$ 38,628,185</u>	<u>\$ 27,514,745</u>
<b>Plan fiduciary net position</b>				
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
Benefit payments	(1,968,724)	(1,973,588)	(1,971,138)	(1,951,826)
Administrative expense	(18,000)	(6,000)	(17,890)	(18,000)
<b>Net change in plan fiduciary net position</b>	<u>3,756,199</u>	<u>2,970,810</u>	<u>1,416,813</u>	<u>2,407,931</u>
<b>Plan fiduciary net position-beginning</b>	<u>27,279,085</u>	<u>31,035,284</u>	<u>34,006,094</u>	<u>35,422,907</u>
<b>Plan fiduciary net position-ending (b)</b>	<u>\$ 31,035,284</u>	<u>\$ 34,006,094</u>	<u>\$ 35,422,907</u>	<u>\$ 37,830,838</u>
<b>County's net OPEB (asset) liability-ending (a) - (b)</b>	<u>\$ 4,700,850</u>	<u>\$ 3,108,097</u>	<u>\$ 3,205,278</u>	<u>\$ (10,316,093)</u>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	86.85%	91.63%	91.70%	137.49%
<b>Covered payroll</b>	\$ 90,187,284	\$ 101,653,797	\$ 124,813,810	\$ 132,434,577
<b>County's net OPEB (asset) liability as a percentage of covered payroll</b>	5.21%	3.06%	2.57%	-7.79%

**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%

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

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

**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, 2019

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

2.50%

Healthcare cost trend rates

Getzen Model; trend starting at 1.51% 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, 2018 actuarial valuation of the Florida Retirement System; 3.70% to 7.80%, including inflation.

Investment rate of return

6.50%

Retirement Age

Rates used in the July 1, 2018 actuarial valuation of the Florida Retirement System and are based on a statewide experience study covering the period 2008 - 2013.

Mortality

Tables used in the July 1, 2018 actuarial valuation of the Florida Retirement System and are based on a statewide experience study covering the period 2008 - 2013 and includes generational projections.

Aging factors

Based on 2013 SOA Study "Health Care Costs - From Birth to Death".

Expenses

Administrative expenses are included in per capita health costs.

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

Other Information:

There were no benefit changes during the year.

# ST. JOHNS COUNTY, FLORIDA

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

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

(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, 2020

	Board of County Commissioners Sub-fund	Clerk of Circuit Court Sub-fund
<b>ASSETS</b>		
Equity in pooled cash and cash equivalents	\$ 29,529,889	\$ 2,288,647
Investments	47,515,963	-
Accounts receivable	1,064,440	-
Interest receivable	157,130	-
Advance from other funds	7,146,896	-
Due from other funds	2,296,915	11,928
Due from other county agencies	7,986,789	2,839
Due from other governments	42,143,573	4,604
Other assets	1,188,293	-
<b>TOTAL ASSETS</b>	<b>\$ 139,029,888</b>	<b>\$ 2,308,018</b>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	\$ 8,322,414	\$ 360,466
Customer deposits	933,529	-
Due to individuals	-	52,173
Due to other funds	1,168,736	165,073
Due to other county agencies	165,784	1,252,540
Due to other governments	2,012,986	472,452
Unearned revenue	23,784	5,314
<b>TOTAL LIABILITIES</b>	<b>12,627,233</b>	<b>2,308,018</b>
<b>FUND BALANCES</b>		
Nonspendable	8,334,589	-
Restricted	96,247	-
Assigned	7,894,473	-
Unassigned	110,077,346	-
<b>TOTAL FUND BALANCES</b>	<b>126,402,655</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 139,029,888</b>	<b>\$ 2,308,018</b>

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 BOARD AND OFFICER GENERAL FUNDS  
 SEPTEMBER 30, 2020

	Sheriff Sub-fund	Tax Collector Sub-fund	Property Appraiser Sub-fund
<b>ASSETS</b>			
Equity in pooled cash and cash equivalents	\$ 6,977,832	\$ 5,805,953	\$ 293,634
Investments	-	-	-
Accounts receivable	38,660	-	-
Interest receivable	-	-	-
Advance from other funds	-	-	-
Due from other funds	291,423	121,739	-
Due from other county agencies	311,911	53,790	164,109
Due from other governments	78,810	-	-
Other assets	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 7,698,636</u></b>	<b><u>\$ 5,981,482</u></b>	<b><u>\$ 457,743</u></b>
<b>LIABILITIES</b>			
Accounts payable and accrued liabilities	\$ 4,159,590	\$ 112,742	\$ 15,071
Customer deposits	-	-	-
Due to individuals	-	-	-
Due to other funds	-	-	-
Due to other county agencies	787,930	5,184,802	426,410
Due to other governments	-	674,553	16,262
Unearned revenue	-	-	-
<b>TOTAL LIABILITIES</b>	<b><u>4,947,520</u></b>	<b><u>5,972,097</u></b>	<b><u>457,743</u></b>
<b>FUND BALANCES</b>			
Nonspendable	-	-	-
Restricted	2,751,116	9,385	-
Assigned	-	-	-
Unassigned	-	-	-
<b>TOTAL FUND BALANCES</b>	<b><u>2,751,116</u></b>	<b><u>9,385</u></b>	<b><u>-</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 7,698,636</u></b>	<b><u>\$ 5,981,482</u></b>	<b><u>\$ 457,743</u></b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 BOARD AND OFFICER GENERAL FUNDS  
 SEPTEMBER 30, 2020

	Supervisor of Elections Sub-fund	Subtotals
<b>ASSETS</b>		
Equity in pooled cash and cash equivalents	\$ 391,216	\$ 45,287,171
Investments	-	47,515,963
Accounts receivable	-	1,103,100
Interest receivable	-	157,130
Advance from other funds	-	7,146,896
Due from other funds	-	2,722,005
Due from other county agencies	-	8,519,438
Due from other governments	-	42,226,987
Other assets	16,699	1,204,992
<b>TOTAL ASSETS</b>	<b>\$ 407,915</b>	<b>\$ 155,883,682</b>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	\$ 163,937	\$ 13,134,220
Customer deposits	-	933,529
Due to individuals	-	52,173
Due to other funds	-	1,333,809
Due to other county agencies	181,422	7,998,888
Due to other governments	43	3,176,296
Unearned revenue	62,455	91,553
<b>TOTAL LIABILITIES</b>	<b>407,857</b>	<b>26,720,468</b>
<b>FUND BALANCES</b>		
Nonspendable	-	8,334,589
Restricted	58	2,856,806
Assigned	-	7,894,473
Unassigned	-	110,077,346
<b>TOTAL FUND BALANCES</b>	<b>58</b>	<b>129,163,214</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 407,915</b>	<b>\$ 155,883,682</b>

(continued)



ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 BOARD AND OFFICER GENERAL FUNDS  
 SEPTEMBER 30, 2020

	Interfund Eliminations & Consolidations	Total
<b>ASSETS</b>		
Equity in pooled cash and cash equivalents	\$ -	\$ 45,287,171
Investments	-	47,515,963
Accounts receivable	-	1,103,100
Interest receivable	-	157,130
Advance from other funds	-	7,146,896
Due from other funds	-	2,722,005
Due from other county agencies	(7,891,063)	628,375
Due from other governments	-	42,226,987
Other assets	-	1,204,992
<b>TOTAL ASSETS</b>	<b>\$ (7,891,063)</b>	<b>\$ 147,992,619</b>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	\$ -	\$ 13,134,220
Customer deposits	-	933,529
Due to individuals	-	52,173
Due to other funds	-	1,333,809
Due to other county agencies	(7,891,063)	107,825
Due to other governments	-	3,176,296
Unearned revenue	-	91,553
<b>TOTAL LIABILITIES</b>	<b>(7,891,063)</b>	<b>18,829,405</b>
<b>FUND BALANCES</b>		
Nonspendable	-	8,334,589
Restricted	-	2,856,806
Assigned	-	7,894,473
Unassigned	-	110,077,346
<b>TOTAL FUND BALANCES</b>	<b>-</b>	<b>129,163,214</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ (7,891,063)</b>	<b>\$ 147,992,619</b>

(concluded)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING SCHEDULE OF REVENUES,  
 EXPENDITURES AND CHANGES  
 IN FUND BALANCES-BUDGET AND ACTUAL-  
 BOARD AND OFFICER GENERAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	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	\$ 142,401,350	\$ 142,401,350	\$ 137,468,416	\$ -	\$ -	\$ -
Licenses and permits	450,000.00	450,000.00	979,479	-	-	-
Intergovernmental	52,951,368	86,744,072	76,926,707	206,142	83,891	210,090
Charges for services	10,089,457	10,148,772	10,642,677	2,478,000	2,419,000	2,915,476
Fines and forfeitures	684,233	684,233	695,720	3,006,025	2,750,968	3,005,009
Contributions	-	108,727	45,445	-	-	-
Investment income	1,000,776	1,000,776	4,475,271	36,000	36,000	22,598
Miscellaneous revenue	-	-	300,806	2,650	2,650	8,776
F.S. 129 statutory reduction	(8,964,173)	(8,964,173)	-	-	-	-
TOTAL REVENUES	198,613,011	232,573,757	231,534,521	5,728,817	5,292,509	6,161,949
EXPENDITURES:						
Current:						
General government	31,364,197	26,965,781	24,746,914	3,628,600	3,770,149	3,573,603
Public safety	24,422,872	55,060,287	25,064,704	-	-	-
Physical environment	852,798	848,524	810,023	-	-	-
Economic environment	31,413,962	32,374,959	8,429,329	-	-	-
Human services	8,294,244	7,948,321	7,244,005	-	-	-
Culture and recreation	16,793,309	15,215,573	14,284,245	-	-	-
Court related	803,777	2,301,974	2,189,605	3,613,643	3,357,709	3,338,848
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	113,945,159	140,715,419	82,768,825	7,242,243	7,127,858	6,912,451
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	84,667,852	91,858,338	148,765,696	(1,513,426)	(1,835,349)	(750,502)
OTHER FINANCING SOURCES (USES):						
Transfers in	2,799,877	2,816,310	2,731,611	-	-	-
Transfers in - from Officers	3,552,328	3,552,328	7,652,536	-	-	-
Transfers in - from Board	-	-	-	2,121,800	2,127,577	2,122,263
Net transfers in	6,352,205	6,368,638	10,384,147	2,121,800	2,127,577	2,122,263
Transfers out	(6,329,810)	(25,557,567)	(23,785,601)	-	-	(165,073)
Transfers out - to Officers	(90,092,646)	(90,096,405)	(90,260,296)	-	-	-
Transfers out - to Board	-	-	-	-	-	(1,206,688)
Net transfers out	(96,422,456)	(115,653,972)	(114,045,897)	-	-	(1,371,761)
Long term debt issued	-	-	-	-	-	-
Sale of capital assets	-	745,000	891,409	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(90,070,251)	(108,540,334)	(102,770,341)	2,121,800	2,127,577	750,502
NET CHANGE IN FUND BALANCE	(5,402,399)	(16,681,996)	45,995,355	608,374	292,228	-
FUND BALANCES, BEGINNING OF YEAR	68,662,395	68,662,395	80,407,300	-	-	-
FUND BALANCES, END OF YEAR	\$ 63,259,996	\$ 51,980,399	\$ 126,402,655	\$ 608,374	\$ 292,228	\$ -

(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, 2020

	Sheriff Sub-fund			Tax Collector Sub-fund		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	254,201	-	-	-
Charges for services	-	3,659,344	3,659,344	7,220,127	7,220,127	11,818,643
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	-	-	110,563
Miscellaneous revenue	-	264,189	264,189	-	-	-
F.S. 129 statutory reduction	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>3,923,533</b>	<b>4,177,734</b>	<b>7,220,127</b>	<b>7,220,127</b>	<b>11,929,206</b>
EXPENDITURES:						
Current:						
General government	-	-	-	7,220,127	7,220,127	6,744,404
Public safety	75,851,826	85,968,622	84,524,988	-	-	-
Physical environment	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	1,689,920	1,698,297	1,614,480	-	-	-
Debt service:						
Principal retirement	2,408,878	2,707,787	2,707,787	-	-	-
Interest and fiscal charges	-	186,755	186,755	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>79,950,624</b>	<b>90,561,461</b>	<b>89,034,010</b>	<b>7,220,127</b>	<b>7,220,127</b>	<b>6,744,404</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<b>(79,950,624)</b>	<b>(86,637,928)</b>	<b>(84,856,276)</b>	<b>-</b>	<b>-</b>	<b>5,184,802</b>
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers in - from Officers	-	-	-	-	-	-
Transfers in - from Board	79,950,624	82,676,128	82,676,128	-	-	-
Net transfers in	79,950,624	82,676,128	82,676,128	-	-	-
Transfers out	-	-	-	-	-	-
Transfers out - to Officers	-	-	-	-	-	-
Transfers out - to Board	-	-	(618,561)	-	-	(5,184,802)
Net transfers out	-	-	(618,561)	-	-	(5,184,802)
Long term debt issued	-	3,961,800	3,961,800	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>79,950,624</b>	<b>86,637,928</b>	<b>86,019,367</b>	<b>-</b>	<b>-</b>	<b>(5,184,802)</b>
NET CHANGE IN FUND BALANCE	-	-	1,163,091	-	-	-
FUND BALANCES, BEGINNING OF YEAR	1,588,025	1,588,025	1,588,025	-	-	9,385
FUND BALANCES, END OF YEAR	<b>\$ 1,588,025</b>	<b>\$ 1,588,025</b>	<b>\$ 2,751,116</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,385</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING SCHEDULE OF REVENUES,  
 EXPENDITURES AND CHANGES  
 IN FUND BALANCES-BUDGET AND ACTUAL-  
 BOARD AND OFFICER GENERAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	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	-	-	-	326,594	326,594	258,039
Charges for services	775,837	776,484	972,871	31,136	31,136	48,668
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	6,156	-	-	-
Miscellaneous revenue	-	-	-	-	-	4,467
F.S. 129 statutory reduction	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>775,837</b>	<b>776,484</b>	<b>979,027</b>	<b>357,730</b>	<b>357,730</b>	<b>311,174</b>
EXPENDITURES:						
Current:						
General government	5,486,260	5,489,327	5,226,916	2,538,869	2,904,039	2,698,160
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>5,486,260</b>	<b>5,489,327</b>	<b>5,226,916</b>	<b>2,538,869</b>	<b>2,904,039</b>	<b>2,698,160</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(4,710,423)	(4,712,843)	(4,247,889)	(2,181,139)	(2,546,309)	(2,386,986)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers in - from Officers	-	-	-	-	-	-
Transfers in - from Board	4,710,423	4,712,843	4,674,299	2,538,869	2,546,309	2,539,222
Net transfers in	4,710,423	4,712,843	4,674,299	2,538,869	2,546,309	2,539,222
Transfers out	-	-	-	-	-	-
Transfers out - to Officers	-	-	-	-	-	-
Transfers out - to Board	-	-	(426,410)	-	-	(178,313)
Net transfers out	-	-	(426,410)	-	-	(178,313)
Long term debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>4,710,423</b>	<b>4,712,843</b>	<b>4,247,889</b>	<b>2,538,869</b>	<b>2,546,309</b>	<b>2,360,909</b>
NET CHANGE IN FUND BALANCE	-	-	-	357,730	-	(26,077)
FUND BALANCES, BEGINNING OF YEAR	-	-	-	-	26,135	26,135
FUND BALANCES, END OF YEAR	\$ -	\$ -	\$ -	\$ 357,730	\$ 26,135	\$ 58

(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, 2020

	Subtotals			Interfund Eliminations and Consolidations		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
REVENUES:						
Taxes	\$ 142,401,350	\$ 142,401,350	\$ 137,468,416	\$ -	\$ -	\$ -
Licenses and permits	450,000	450,000	979,479	-	-	-
Intergovernmental	53,484,104	87,154,557	77,649,037	-	-	-
Charges for services	20,594,557	24,254,863	30,057,679	(6,772,680)	(6,772,680)	(6,393,106)
Fines and forfeitures	3,690,258	3,435,201	3,700,729	-	-	-
Contributions	-	108,727	45,445	-	-	-
Investment income	1,036,776	1,036,776	4,614,588	-	-	-
Miscellaneous revenue	2,650	266,839	578,238	-	-	-
F.S. 129 statutory reduction	(8,964,173)	(8,964,173)	-	-	-	-
TOTAL REVENUES	212,695,522	250,144,140	255,093,611	(6,772,680)	(6,772,680)	(6,393,106)
EXPENDITURES:						
Current:						
General government	50,238,053	46,349,423	42,989,997	(6,772,680)	(6,772,680)	(6,393,106)
Public safety	100,274,698	141,028,909	109,589,692	-	-	-
Physical environment	852,798	848,524	810,023	-	-	-
Economic environment	31,413,962	32,374,959	8,429,329	-	-	-
Human services	8,294,244	7,948,321	7,244,005	-	-	-
Culture and recreation	16,793,309	15,215,573	14,284,245	-	-	-
Court related	6,107,340	7,357,980	7,142,933	-	-	-
Debt service:						
Principal retirement	2,408,878	2,707,787	2,707,787	-	-	-
Interest and fiscal charges	-	186,755	186,755	-	-	-
TOTAL EXPENDITURES	216,383,282	254,018,231	193,384,766	(6,772,680)	(6,772,680)	(6,393,106)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(3,687,760)	(3,874,091)	61,708,845	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers in	2,799,877	2,816,310	2,731,611	-	-	-
Transfers in - from Officers	3,552,328	3,552,328	7,652,536	(3,552,328)	(3,552,328)	(7,614,774)
Transfers in - from Board	89,321,716	92,062,857	92,011,912	(89,321,716)	(90,096,188)	(90,260,296)
Net transfers in	95,673,921	98,431,495	102,396,059	(92,874,044)	(93,648,516)	(97,875,070)
Transfers out	(6,329,810)	(25,557,567)	(23,950,674)			
Transfers out - to Officers	(90,092,646)	(90,096,405)	(90,260,296)	89,321,716	90,096,188	90,260,296
Transfers out - to Board	-	-	(7,614,774)	3,552,328	3,552,328	7,614,774
Net transfers out	(96,422,456)	(115,653,972)	(121,825,744)	92,874,044	93,648,516	97,875,070
Long term debt issued	-	3,961,800	3,961,800	-	-	-
Sale of capital assets	-	745,000	891,409	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(748,535)	(12,515,677)	(14,576,476)	-	-	-
NET CHANGE IN FUND BALANCE	(4,436,295)	(16,389,768)	47,132,369	-	-	-
FUND BALANCES, BEGINNING OF YEAR	70,250,420	70,276,555	82,030,845	-	-	-
FUND BALANCES, END OF YEAR	\$ 65,814,125	\$ 53,886,787	\$ 129,163,214	\$ -	\$ -	\$ -

(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, 2020

	Totals		
	Original Budget	Final Budget	Actual
REVENUES:			
Taxes	\$ 142,401,350	\$ 142,401,350	\$ 137,468,416
Licenses and permits	450,000	450,000	979,479
Intergovernmental	53,484,104	87,154,557	77,649,037
Charges for services	13,821,877	17,482,183	23,664,573
Fines and forfeitures	3,690,258	3,435,201	3,700,729
Contributions	-	108,727	45,445
Investment income	1,036,776	1,036,776	4,614,588
Miscellaneous revenue	2,650	266,839	578,238
F.S. 129 statutory reduction	(8,964,173)	(8,964,173)	-
<b>TOTAL REVENUES</b>	<b>205,922,842</b>	<b>243,371,460</b>	<b>248,700,505</b>
EXPENDITURES:			
Current:			
General government	43,465,373	39,576,743	36,596,891
Public safety	100,274,698	141,028,909	109,589,692
Physical environment	852,798	848,524	810,023
Economic environment	31,413,962	32,374,959	8,429,329
Human services	8,294,244	7,948,321	7,244,005
Culture and recreation	16,793,309	15,215,573	14,284,245
Court related	6,107,340	7,357,980	7,142,933
Debt service:			
Principal retirement	2,408,878	2,707,787	2,707,787
Interest and fiscal charges	-	186,755	186,755
<b>TOTAL EXPENDITURES</b>	<b>209,610,602</b>	<b>247,245,551</b>	<b>186,991,660</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(3,687,760)	(3,874,091)	61,708,845
OTHER FINANCING SOURCES (USES):			
Transfers in	2,799,877	2,816,310	2,731,611
Transfers in - from Officers	-	-	37,762
Transfers in - from Board	-	1,966,669	1,751,616
Net transfers in	2,799,877	4,782,979	4,520,989
Transfers out	(6,329,810)	(25,557,567)	(23,950,674)
Transfers out - to Officers	(770,930)	(217)	-
Transfers out - to Board	3,552,328	3,552,328	-
Net transfers out	(3,548,412)	(22,005,456)	(23,950,674)
Long term debt issued	-	3,961,800	3,961,800
Sale of capital assets	-	745,000	891,409
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(748,535)</b>	<b>(12,515,677)</b>	<b>(14,576,476)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(4,436,295)</b>	<b>(16,389,768)</b>	<b>47,132,369</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>70,250,420</b>	<b>70,276,555</b>	<b>82,030,845</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 65,814,125</b>	<b>\$ 53,886,787</b>	<b>\$ 129,163,214</b> (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 three cent bed tax.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

**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.

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

## DEBT SERVICE FUNDS DESCRIPTIONS

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

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

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

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

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

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

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

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

**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.

## DEBT SERVICE FUNDS DESCRIPTIONS (concluded)

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

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

**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 Bonds, 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.

## CAPITAL PROJECTS FUNDS DESCRIPTIONS

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

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

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

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

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

**Sheriff Training Facility** – To account for the various proceeds and interfund loans that will be used to construct the County Sheriff's training facility.

**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.

**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.

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2020

Special Revenue Funds

	County Health Department	Building Services	Court Facilities	Law Enforcement Trust
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 126,081	\$ 7,644,631	\$ 24,313	\$ 80,720
Investments	-	16,446,955	-	-
Accounts receivable	-	19,136	-	-
Notes receivable	-	-	-	-
Interest receivable	-	54,104	-	-
Due from other funds	674	-	22,953	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	5,784	-	-
<b>TOTAL ASSETS</b>	<b>\$ 126,755</b>	<b>\$ 24,170,610</b>	<b>\$ 47,266</b>	<b>\$ 80,720</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ 108,929	\$ 189,972	\$ -	\$ -
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	15,467	44,975	-
Due to other governments	-	79,043	-	-
Unearned revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>108,929</b>	<b>284,482</b>	<b>44,975</b>	<b>-</b>
<b>FUND BALANCES (DEFICITS):</b>				
Nonspendable	-	5,784	-	-
Restricted	-	20,701,569	-	80,720
Committed	-	-	-	-
Assigned	17,826	3,178,775	2,291	-
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>17,826</b>	<b>23,886,128</b>	<b>2,291</b>	<b>80,720</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 126,755</b>	<b>\$ 24,170,610</b>	<b>\$ 47,266</b>	<b>\$ 80,720</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2020

Special Revenue Funds (continued)

	State Housing Initiatives Program	Community Based Care	Court Technology Fund	Crime Prevention Fund
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 968,248	\$ 780,849	\$ 3,037,283	\$ -
Investments	-	-	3,729,373	-
Accounts receivable	-	6,000	-	-
Notes receivable	300,000	-	-	-
Interest receivable	-	-	12,249	-
Due from other funds	-	-	104,614	5,194
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,268,248</b>	<b>\$ 786,849</b>	<b>\$ 6,883,519</b>	<b>\$ 5,194</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ 77,875	\$ 270,081	\$ 21,506	\$ -
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	339	12,327	304	5,194
Due to other governments	-	18,421	-	-
Unearned revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>78,214</b>	<b>300,829</b>	<b>21,810</b>	<b>5,194</b>
<b>FUND BALANCES (DEFICITS):</b>				
Nonspendable	-	-	-	-
Restricted	1,061,147	486,020	6,303,956	-
Committed	-	-	-	-
Assigned	128,887	-	557,753	-
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>1,190,034</b>	<b>486,020</b>	<b>6,861,709</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 1,268,248</b>	<b>\$ 786,849</b>	<b>\$ 6,883,519</b>	<b>\$ 5,194</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2020

Special Revenue Funds (continued)

	Beach	Pier	Tourist Development Tax	Tree Bank
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 438,282	\$ 273,918	\$ 3,318,219	\$ 1,876,399
Investments	-	-	-	544,740
Accounts receivable	4,741	4	745,753	-
Notes receivable	-	-	-	-
Interest receivable	-	-	26	1,785
Due from other funds	-	-	765,057	-
Due from other governments	31,282	-	-	-
Inventory	-	-	-	-
Other assets	2,838	841	217	-
<b>TOTAL ASSETS</b>	<b>\$ 477,143</b>	<b>\$ 274,763</b>	<b>\$ 4,829,272</b>	<b>\$ 2,422,924</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ 139,533	\$ 11,788	\$ 311,032	\$ 48,727
Customer deposits	-	-	-	-
Advances from other funds	-	-	2,000,000	-
Due to other funds	254,822	729	926	-
Due to other governments	721	1,938	-	-
Unearned revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>395,076</b>	<b>14,455</b>	<b>2,311,958</b>	<b>48,727</b>
<b>FUND BALANCES (DEFICITS):</b>				
Nonspendable	2,838	841	217	-
Restricted	-	-	1,999,470	1,002,585
Committed	-	-	-	-
Assigned	79,229	259,467	517,627	1,371,612
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>82,067</b>	<b>260,308</b>	<b>2,517,314</b>	<b>2,374,197</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 477,143</b>	<b>\$ 274,763</b>	<b>\$ 4,829,272</b>	<b>\$ 2,422,924</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2020

Special Revenue Funds (continued)

	Communications Surcharge	County Cultural Center	County Golf Course	Alcohol and Drug Abuse
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 170,559	\$ 1,950,497	\$ 910,369	\$ 19,284
Investments	-	960,946	-	-
Accounts receivable	-	82,995	3,607	-
Notes receivable	-	-	-	-
Interest receivable	-	3,149	-	-
Due from other funds	7,338	-	-	1,269
Due from other governments	-	-	-	-
Inventory	-	-	45,541	-
Other assets	-	8,618	3,022	-
<b>TOTAL ASSETS</b>	<b>\$ 177,897</b>	<b>\$ 3,006,205</b>	<b>\$ 962,539</b>	<b>\$ 20,553</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ -	\$ 58,858	\$ 91,419	\$ -
Customer deposits	-	44,844	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	3,036	2,037	-
Due to other governments	-	15,139	6,453	-
Unearned revenue	-	2,692,319	29,778	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>2,814,196</b>	<b>129,687</b>	<b>-</b>
<b>FUND BALANCES (DEFICITS):</b>				
Nonspendable	-	8,618	48,563	-
Restricted	140,066	-	-	20,124
Committed	-	-	-	-
Assigned	37,831	183,391	581,244	429
Unassigned	-	-	203,045	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>177,897</b>	<b>192,009</b>	<b>832,852</b>	<b>20,553</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 177,897</b>	<b>\$ 3,006,205</b>	<b>\$ 962,539</b>	<b>\$ 20,553</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2020

Special Revenue Funds (continued)

	Boating Improvement	Impact Fees Buildings	Impact Fees Police	Impact Fees Fire/EMS
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 151,852	\$ 8,555,938	\$ -	\$ 3,131,991
Investments	-	307,446	-	2,898,845
Accounts receivable	28,750	-	-	-
Notes receivable	-	-	-	-
Interest receivable	-	1,030	-	9,575
Due from other funds	-	-	-	-
Due from other governments	-	3,437	751	2,696
Inventory	-	-	-	-
Other assets	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 180,602</b>	<b>\$ 8,867,851</b>	<b>\$ 751</b>	<b>\$ 6,043,107</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ 575	\$ 442	\$ 602	\$ 70,121
Customer deposits	-	-	-	-
Advances from other funds	-	-	10,868,781	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>575</b>	<b>442</b>	<b>10,869,383</b>	<b>70,121</b>
<b>FUND BALANCES (DEFICITS):</b>				
Nonspendable	-	-	-	-
Restricted	155,837	8,628,060	-	5,463,166
Committed	-	-	-	-
Assigned	24,190	239,349	-	509,820
Unassigned	-	-	(10,868,632)	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>180,027</b>	<b>8,867,409</b>	<b>(10,868,632)</b>	<b>5,972,986</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 180,602</b>	<b>\$ 8,867,851</b>	<b>\$ 751</b>	<b>\$ 6,043,107</b>

(continued)



ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2020

Special Revenue Funds (continued)

	Impact Fees Roads	Impact Fees Parks	E-911 Communi- cations	Vilano Street Lighting
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 20,219,695	\$ 4,292,095	\$ 1,087,868	\$ 26,276
Investments	12,501,004	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Interest receivable	41,091	-	-	-
Due from other funds	-	-	-	2
Due from other governments	341,389	15,963	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 33,103,179</b>	<b>\$ 4,308,058</b>	<b>\$ 1,087,868</b>	<b>\$ 26,278</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ 320,446	\$ 1,691	\$ -	\$ 779
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	42,211	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>320,446</b>	<b>1,691</b>	<b>42,211</b>	<b>779</b>
<b>FUND BALANCES (DEFICITS):</b>				
Nonspendable	-	-	-	-
Restricted	29,235,574	4,067,239	1,045,657	24,045
Committed	-	-	-	-
Assigned	3,547,159	239,128	-	1,454
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>32,782,733</b>	<b>4,306,367</b>	<b>1,045,657</b>	<b>25,499</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 33,103,179</b>	<b>\$ 4,308,058</b>	<b>\$ 1,087,868</b>	<b>\$ 26,278</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2020

Special Revenue Funds (continued)

	St. Augustine South Street Lighting	Elkton Drainage	Private Roads M.S.B.U.	Treasure Beach M.S.B.U.
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 58,820	\$ 25,029	\$ 1	\$ 1
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	7	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 58,827</b>	<b>\$ 25,029</b>	<b>\$ 1</b>	<b>\$ 1</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ 3,197	\$ 3,500	\$ -	\$ -
Customer deposits	-	-	-	-
Advances from other funds	-	-	10,131	1,523,969
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>3,197</b>	<b>3,500</b>	<b>10,131</b>	<b>1,523,969</b>
<b>FUND BALANCES (DEFICITS):</b>				
Nonspendable	-	-	-	-
Restricted	52,347	20,614	30,243	-
Committed	-	-	-	-
Assigned	3,283	915	-	-
Unassigned	-	-	(40,373)	(1,523,968)
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>55,630</b>	<b>21,529</b>	<b>(10,130)</b>	<b>(1,523,968)</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 58,827</b>	<b>\$ 25,029</b>	<b>\$ 1</b>	<b>\$ 1</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2020

Special Revenue Funds (continued)

	St. Johns County Transit System	Northwest Recreation	Driver's Education Safety Fund	Summerhaven M.S.T.U.
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ -	\$ 243,634	\$ 67,764	\$ 282,776
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	3,633	940
Due from other governments	1,176,272	43,091	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,176,272</b>	<b>\$ 286,725</b>	<b>\$ 71,397</b>	<b>\$ 283,716</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ 329,403	\$ -	\$ 65,000	\$ -
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	738,565	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>1,067,968</b>	<b>-</b>	<b>65,000</b>	<b>-</b>
<b>FUND BALANCES (DEFICITS):</b>				
Nonspendable	-	-	-	-
Restricted	108,304	220,148	2,618	267,674
Committed	-	-	-	-
Assigned	-	66,577	3,779	16,042
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>108,304</b>	<b>286,725</b>	<b>6,397</b>	<b>283,716</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 1,176,272</b>	<b>\$ 286,725</b>	<b>\$ 71,397</b>	<b>\$ 283,716</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2020

Special Revenue Funds (continued)

	Coastal Highway Dune and Beach M.S.T.U.	South Ponte Vedra Boulevard Dune and Beach M.S.T.U.	Court Modernization Fund	Records Modernization Trust Fund
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 179,159	\$ 440,462	\$ 1,066,763	\$ 1,293,388
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	165,073
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 179,159</b>	<b>\$ 440,462</b>	<b>\$ 1,066,763</b>	<b>\$ 1,458,461</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ 3,686	\$ -	\$ 94,221	\$ 2,380
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	409	1,911	-
Due to other governments	106,084	-	-	-
Unearned revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>109,770</b>	<b>409</b>	<b>96,132</b>	<b>2,380</b>
<b>FUND BALANCES (DEFICITS):</b>				
Nonspendable	-	-	-	-
Restricted	69,389	440,053	970,631	1,456,081
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>69,389</b>	<b>440,053</b>	<b>970,631</b>	<b>1,456,081</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 179,159</b>	<b>\$ 440,462</b>	<b>\$ 1,066,763</b>	<b>\$ 1,458,461</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2020

Special Revenue Funds (continued)

	Teen Court	Title IV D Fund	Equitable Sharing Proceeds Fund	HIDTA Fund
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 10,819	\$ 36,522	\$ 93,849	\$ -
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	18,884	-	474,975
Inventory	-	-	-	-
Other assets	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 10,819</b>	<b>\$ 55,406</b>	<b>\$ 93,849</b>	<b>\$ 474,975</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ 2,782	\$ 5,044	\$ 1,050	\$ 191,462
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	345	13,038	-	283,513
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>3,127</b>	<b>18,082</b>	<b>1,050</b>	<b>474,975</b>
<b>FUND BALANCES (DEFICITS):</b>				
Nonspendable	-	-	-	-
Restricted	7,692	37,324	92,799	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>7,692</b>	<b>37,324</b>	<b>92,799</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 10,819</b>	<b>\$ 55,406</b>	<b>\$ 93,849</b>	<b>\$ 474,975</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2020

Special Revenue Funds (concluded)

	Canteen Fund	NET Fund	Alarm Fund	Total Special Revenue
ASSETS				
Equity in pooled cash and cash equivalents	\$ 383,598	\$ 41,207	\$ -	\$ 63,309,159
Investments	-	-	-	37,389,309
Accounts receivable	33,921	-	12,244	937,151
Notes receivable	-	-	-	300,000
Interest receivable	-	-	-	123,009
Due from other funds	-	-	-	1,076,754
Due from other governments	-	-	-	2,108,740
Inventory	-	-	-	45,541
Other assets	-	-	-	21,320
<b>TOTAL ASSETS</b>	<b>\$ 417,519</b>	<b>\$ 41,207</b>	<b>\$ 12,244</b>	<b>\$ 105,310,983</b>
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 6,497	\$ -	\$ 4,369	\$ 2,436,967
Customer deposits	-	-	-	44,844
Advances from other funds	-	-	-	14,402,881
Due to other funds	-	-	7,875	1,428,023
Due to other governments	-	-	-	227,799
Unearned revenue	-	41,207	-	2,763,304
<b>TOTAL LIABILITIES</b>	<b>6,497</b>	<b>41,207</b>	<b>12,244</b>	<b>21,303,818</b>
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	66,861
Restricted	411,022	-	-	84,602,174
Committed	-	-	-	-
Assigned	-	-	-	11,568,058
Unassigned	-	-	-	(12,229,928)
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>411,022</b>	<b>-</b>	<b>-</b>	<b>84,007,165</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 417,519</b>	<b>\$ 41,207</b>	<b>\$ 12,244</b>	<b>\$ 105,310,983</b>

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2020

	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
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 28,047	\$ 22,554	\$ 27,896	\$ 98,702
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 28,047</b>	<b>\$ 22,554</b>	<b>\$ 27,896</b>	<b>\$ 98,702</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES (DEFICITS):</b>				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	28,047	22,554	27,896	98,702
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>28,047</b>	<b>22,554</b>	<b>27,896</b>	<b>98,702</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 28,047</b>	<b>\$ 22,554</b>	<b>\$ 27,896</b>	<b>\$ 98,702</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2020

Debt Service Funds (continued)

	Ponte Vedra MSD State Revolving Loan	Pooled Commercial Paper Loan Program	St. Johns County Community Redevelopment Agency Refunding Notes	SunTrust Capital Lease Agreement
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 1,278,043	\$ 34,850	\$ 4,543	\$ 1,233
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,278,043</b>	<b>\$ 34,850</b>	<b>\$ 4,543</b>	<b>\$ 1,233</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ 2,675	\$ -	\$ -	\$ -
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>2,675</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES (DEFICITS):</b>				
Nonspendable	-	-	-	-
Restricted	1,228,659	-	-	-
Committed	-	-	-	-
Assigned	46,709	34,850	4,543	1,233
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>1,275,368</b>	<b>34,850</b>	<b>4,543</b>	<b>1,233</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 1,278,043</b>	<b>\$ 34,850</b>	<b>\$ 4,543</b>	<b>\$ 1,233</b>

(continued)



ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2020

Debt Service Funds (continued)

	Chase Capital Improvement Revenue Bond Series 2012	TD Bank Capital Improvement Revenue Bond Series 2014	Capital Improvement Revenue Refunding Bonds, Series 2014	Special Obligation Refunding Revenue Bonds, Series 2019
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 17,600	\$ 5,005	\$ 10,474	\$ 25,616
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 17,600</b>	<b>\$ 5,005</b>	<b>\$ 10,474</b>	<b>\$ 25,616</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES (DEFICITS):</b>				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	17,600	5,005	10,474	25,616
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>17,600</b>	<b>5,005</b>	<b>10,474</b>	<b>25,616</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 17,600</b>	<b>\$ 5,005</b>	<b>\$ 10,474</b>	<b>\$ 25,616</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2020

	Debt Service Funds (concluded)		Capital Project Funds	
	Taxable Special Obligation Revenue Notes Series 2020	Total Debt Service	Beach Re-nourishment Project	SR207 Corridor Improvement Group Development Project
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 71	\$ 1,554,634	\$ 1,917,146	\$ 468,534
Investments	-	-	-	-
Accounts receivable	-	-	37,214	-
Notes receivable	-	-	-	-
Interest receivable	-	-	64	-
Due from other funds	-	-	-	-
Due from other governments	4,209,332	4,209,332	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 4,209,403</b>	<b>\$ 5,763,966</b>	<b>\$ 1,954,424</b>	<b>\$ 468,534</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ -	\$ 2,675	\$ 40,636	\$ -
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>2,675</b>	<b>40,636</b>	<b>-</b>
<b>FUND BALANCES (DEFICITS):</b>				
Nonspendable	-	-	-	-
Restricted	4,209,332	5,437,991	-	142,741
Committed	-	-	-	-
Assigned	71	323,300	1,798,368	325,793
Unassigned	-	-	115,420	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>4,209,403</b>	<b>5,761,291</b>	<b>1,913,788</b>	<b>468,534</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 4,209,403</b>	<b>\$ 5,763,966</b>	<b>\$ 1,954,424</b>	<b>\$ 468,534</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2020

Capital Project Funds (continued)

	Sales Tax Revenue Refunding Bonds, Series 2015	Pooled Commercial Paper Notes Series A-1	Sheriff Training Facility	Ponte Vedra Dune and Beach Restoration
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ -	\$ 456,433	\$ 9,051,873	\$ 500,000
Investments	-	2,078,736	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Interest receivable	-	3,914	628	-
Due from other funds	-	-	-	-
Due from other governments	-	-	1,162,416	-
Inventory	-	-	-	-
Other assets	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 2,539,083</b>	<b>\$ 10,214,917</b>	<b>\$ 500,000</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ -	\$ 247,695	\$ 1,523,880	\$ -
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	1,498,895	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>247,695</b>	<b>3,022,775</b>	<b>-</b>
<b>FUND BALANCES (DEFICITS):</b>				
Nonspendable	-	-	-	-
Restricted	-	812,532	-	-
Committed	-	-	6,752,545	-
Assigned	-	1,478,856	439,597	500,000
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>-</b>	<b>2,291,388</b>	<b>7,192,142</b>	<b>500,000</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ -</b>	<b>\$ 2,539,083</b>	<b>\$ 10,214,917</b>	<b>\$ 500,000</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING BALANCE SHEET-  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2020

	<u>Capital Project Funds (concluded)</u>		
	2019 Capital Projects	Total Capital Projects	Total Other Governmental Funds
<b>ASSETS</b>			
Equity in pooled cash and cash equivalents	\$ 6,996,620	\$ 19,390,606	\$ 84,254,399
Investments	9,500,165	11,578,901	48,968,210
Accounts receivable	-	37,214	974,365
Notes receivable	-	-	300,000
Interest receivable	34,033	38,639	161,648
Due from other funds	-	-	1,076,754
Due from other governments	-	1,162,416	7,480,488
Inventory	-	-	45,541
Other assets	-	-	21,320
<b>TOTAL ASSETS</b>	<u>\$ 16,530,818</u>	<u>\$ 32,207,776</u>	<u>\$ 143,282,725</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES:</b>			
Accounts payable and accrued liabilities	\$ 2,103	\$ 1,814,314	\$ 4,253,956
Customer deposits	-	-	44,844
Advances from other funds	-	-	14,402,881
Due to other funds	-	1,498,895	2,926,918
Due to other governments	-	-	227,799
Unearned revenue	-	-	2,763,304
<b>TOTAL LIABILITIES</b>	<u>2,103</u>	<u>3,313,209</u>	<u>24,619,702</u>
<b>FUND BALANCES (DEFICITS):</b>			
Nonspendable	-	-	66,861
Restricted	-	955,273	90,995,438
Committed	-	6,752,545	6,752,545
Assigned	16,528,715	21,071,329	32,962,687
Unassigned	-	115,420	(12,114,508)
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<u>16,528,715</u>	<u>28,894,567</u>	<u>118,663,023</u>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<u>\$ 16,530,818</u>	<u>\$ 32,207,776</u>	<u>\$ 143,282,725</u>

ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Special Revenue Funds			
	County Health Department	Building Services	Court Facilities	Law Enforcement Trust
REVENUES:				
Taxes	\$ 476,810	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	8,402,595	-	-
Intergovernmental	-	-	-	-
Charges for services	-	29,733	-	-
Fines and forfeitures	-	8,789	347,861	-
Contributions	-	-	-	-
Investment income	2,904	738,230	459	982
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	<u>479,714</u>	<u>9,179,347</u>	<u>348,320</u>	<u>982</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	7,290,763	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	502,102	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	<u>502,102</u>	<u>7,290,763</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(22,388)</u>	<u>1,888,584</u>	<u>348,320</u>	<u>982</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	4,000	-	-	-
Transfers out	-	-	(484,697)	(10,000)
Long-term debt issued	-	-	-	-
Capital lease issued	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>4,000</u>	<u>-</u>	<u>(484,697)</u>	<u>(10,000)</u>
NET CHANGE IN FUND BALANCES	(18,388)	1,888,584	(136,377)	(9,018)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>36,214</u>	<u>21,997,544</u>	<u>138,668</u>	<u>89,738</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 17,826</u>	<u>\$ 23,886,128</u>	<u>\$ 2,291</u>	<u>\$ 80,720</u>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Special Revenue Funds (continued)			
	State Housing Initiatives Program	Community Based Care	Court Technology Fund	Crime Prevention Fund
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	1,000,184	6,974,554	-	-
Charges for services	236,539	-	-	-
Fines and forfeitures	-	-	954,133	69,949
Contributions	-	-	-	-
Investment income	15,915	-	175,092	-
Miscellaneous revenue	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,252,638</b>	<b>6,974,554</b>	<b>1,129,225</b>	<b>69,949</b>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	1,905,645	-	-	-
Human services	-	7,167,681	-	-
Culture and recreation	-	-	-	-
Court related	-	-	282,666	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,905,645</b>	<b>7,167,681</b>	<b>282,666</b>	<b>-</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(653,007)	(193,127)	846,559	69,949
OTHER FINANCING SOURCES (USES):				
Transfers in	-	89,428	-	-
Transfers out	-	-	-	(69,949)
Long-term debt issued	-	-	-	-
Capital lease issued	-	-	-	-
Sale of capital assets	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>89,428</b>	<b>-</b>	<b>(69,949)</b>
NET CHANGE IN FUND BALANCES	(653,007)	(103,699)	846,559	-
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,843,041	589,719	6,015,150	-
FUND BALANCES (DEFICITS), END OF YEAR	\$ 1,190,034	\$ 486,020	\$ 6,861,709	\$ -

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Special Revenue Funds (continued)			
	Beach	Pier	Tourist Development Tax	Tree Bank
REVENUES:				
Taxes	\$ -	\$ -	\$ 9,203,218	\$ -
Special assessments	-	-	-	-
Licenses and permits	12,350	-	-	-
Intergovernmental	-	-	83,333	-
Charges for services	1,113,568	310,996	-	950,850
Fines and forfeitures	-	-	-	-
Contributions	48,898	-	-	-
Investment income	12,039	3,065	25,627	38,315
Miscellaneous revenue	-	-	317,845	-
TOTAL REVENUES	<u>1,186,855</u>	<u>314,061</u>	<u>9,630,023</u>	<u>989,165</u>
EXPENDITURES:				
Current:				
General government	-	-	6,713,854	-
Public safety	761,030	-	-	-
Physical environment	-	-	-	374,267
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	703,588	317,016	2,603,647	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	<u>1,464,618</u>	<u>317,016</u>	<u>9,317,501</u>	<u>374,267</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(277,763)</u>	<u>(2,955)</u>	<u>312,522</u>	<u>614,898</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	203,686	-	-	-
Transfers out	(843,021)	-	(2,798,270)	-
Long-term debt issued	-	-	-	-
Capital lease issued	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(639,335)</u>	<u>-</u>	<u>(2,798,270)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(917,098)	(2,955)	(2,485,748)	614,898
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>999,165</u>	<u>263,263</u>	<u>5,003,062</u>	<u>1,759,299</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 82,067</u>	<u>\$ 260,308</u>	<u>\$ 2,517,314</u>	<u>\$ 2,374,197</u>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Special Revenue Funds (continued)			
	Communications Surcharge	County Cultural Center	County Golf Course	Alcohol and Drug Abuse
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	6,564,561	1,529,676	-
Fines and forfeitures	114,213	-	-	19,838
Contributions	-	42,000	-	-
Investment income	5,225	101,758	8,387	93
Miscellaneous revenue	-	83,259	98,363	-
<b>TOTAL REVENUES</b>	<b>119,438</b>	<b>6,791,578</b>	<b>1,636,426</b>	<b>19,931</b>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	394,281	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	11,109
Culture and recreation	-	7,090,863	1,660,567	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	86,477	-
Interest and fiscal charges	-	-	4,133	-
<b>TOTAL EXPENDITURES</b>	<b>394,281</b>	<b>7,090,863</b>	<b>1,751,177</b>	<b>11,109</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(274,843)	(299,285)	(114,751)	8,822
OTHER FINANCING SOURCES (USES):				
Transfers in	-	150,000	-	-
Transfers out	-	-	-	-
Long-term debt issued	-	-	-	-
Capital lease issued	-	-	203,045	-
Sale of capital assets	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>150,000</b>	<b>203,045</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(274,843)</b>	<b>(149,285)</b>	<b>88,294</b>	<b>8,822</b>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	452,740	341,294	744,558	11,731
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 177,897</u>	<u>\$ 192,009</u>	<u>\$ 832,852</u>	<u>\$ 20,553</u>

(continued)



ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Special Revenue Funds (continued)			
	Boating Improvement	Impact Fees Buildings	Impact Fees Police	Impact Fees Fire/EMS
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	4,407,543	1,953,980	3,151,186
Licenses and permits	-	-	-	-
Intergovernmental	90,063	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	2,774	71,924	8,531	164,420
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	<u>92,837</u>	<u>4,479,467</u>	<u>1,962,511</u>	<u>3,315,606</u>
EXPENDITURES:				
Current:				
General government	-	37,449	-	-
Public safety	-	-	78,940	4,728,379
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	207,445	-	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	155,984	-
TOTAL EXPENDITURES	<u>207,445</u>	<u>37,449</u>	<u>234,924</u>	<u>4,728,379</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(114,608)</u>	<u>4,442,018</u>	<u>1,727,587</u>	<u>(1,412,773)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	656,324	-
Transfers out	-	(1,042,049)	-	(636,792)
Long-term debt issued	-	-	-	-
Capital lease issued	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(1,042,049)</u>	<u>656,324</u>	<u>(636,792)</u>
NET CHANGE IN FUND BALANCES	(114,608)	3,399,969	2,383,911	(2,049,565)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	294,635	5,467,440	(13,252,543)	8,022,551
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 180,027</u>	<u>\$ 8,867,409</u>	<u>\$ (10,868,632)</u>	<u>\$ 5,972,986</u>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Special Revenue Funds (continued)			
	Impact Fees Roads	Impact Fees Parks	E-911 Communi- cations	Vilano Street Lighting
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ 12,207
Special assessments	13,987,536	3,512,319	-	-
Licenses and permits	-	-	-	-
Intergovernmental	329,660	12,609	1,307,357	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	326,801	-	-	-
Investment income	520,119	33,467	8,758	281
Miscellaneous revenue	-	-	-	-
<b>TOTAL REVENUES</b>	<b>15,164,116</b>	<b>3,558,395</b>	<b>1,316,115</b>	<b>12,488</b>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	206,115	-
Physical environment	-	-	-	-
Transportation	4,224,363	-	-	7,097
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	1,192,225	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>4,224,363</b>	<b>1,192,225</b>	<b>206,115</b>	<b>7,097</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	10,939,753	2,366,170	1,110,000	5,391
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	(1,500,000)	(382,888)	(815,724)	-
Long-term debt issued	-	-	-	-
Capital lease issued	-	-	-	-
Sale of capital assets	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,500,000)</b>	<b>(382,888)</b>	<b>(815,724)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>9,439,753</b>	<b>1,983,282</b>	<b>294,276</b>	<b>5,391</b>
<b>FUND BALANCES (DEFICITS), BEGINNING OF YEAR</b>	<b>23,342,980</b>	<b>2,323,085</b>	<b>751,381</b>	<b>20,108</b>
<b>FUND BALANCES (DEFICITS), END OF YEAR</b>	<b>\$ 32,782,733</b>	<b>\$ 4,306,367</b>	<b>\$ 1,045,657</b>	<b>\$ 25,499</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Special Revenue Funds (continued)			
	St. Augustine South Street Lighting	Elkton Drainage	Private Roads M.S.B.U.	Treasure Beach M.S.B.U.
REVENUES:				
Taxes	\$ 50,397	\$ 33,525	\$ -	\$ -
Special assessments	-	-	10,164	270,743
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	716	324	74	1,830
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	<u>51,113</u>	<u>33,849</u>	<u>10,238</u>	<u>272,573</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	32,831	29,983	203	5,178
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	1,189	89,356
TOTAL EXPENDITURES	<u>32,831</u>	<u>29,983</u>	<u>1,392</u>	<u>94,534</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>18,282</u>	<u>3,866</u>	<u>8,846</u>	<u>178,039</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Long-term debt issued	-	-	-	-
Capital lease issued	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	18,282	3,866	8,846	178,039
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>37,348</u>	<u>17,663</u>	<u>(18,976)</u>	<u>(1,702,007)</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 55,630</u>	<u>\$ 21,529</u>	<u>\$ (10,130)</u>	<u>\$ (1,523,968)</u>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Special Revenue Funds (continued)			
	St. Johns County Transit System	Northwest Recreation	Driver's Education Safety Fund	Summerhaven M.S.T.U.
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ 70,280
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	1,827,062	43,091	-	-
Charges for services	-	190,045	-	-
Fines and forfeitures	-	-	55,375	-
Contributions	-	-	-	-
Investment income	3,356	3,738	545	2,971
Miscellaneous revenue	18,968	-	-	-
TOTAL REVENUES	<u>1,849,386</u>	<u>236,874</u>	<u>55,920</u>	<u>73,251</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	65,000	-
Physical environment	-	-	-	-
Transportation	2,576,871	-	-	3,693
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	323,827	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	<u>2,576,871</u>	<u>323,827</u>	<u>65,000</u>	<u>3,693</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(727,485)</u>	<u>(86,953)</u>	<u>(9,080)</u>	<u>69,558</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	476,489	-	-	-
Transfers out	-	-	-	-
Long-term debt issued	-	-	-	-
Capital lease issued	-	-	-	-
Sale of capital assets	8,595	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>485,084</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(242,401)	(86,953)	(9,080)	69,558
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>350,705</u>	<u>373,678</u>	<u>15,477</u>	<u>214,158</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 108,304</u>	<u>\$ 286,725</u>	<u>\$ 6,397</u>	<u>\$ 283,716</u>

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Special Revenue Funds (continued)			
	Coastal Highway Dune and Beach M.S.T.U.	South Ponte Vedra Boulevard Dune and Beach M.S.T.U.	Court Modernization Fund	Records Modernization Trust Fund
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	906,426	287,429
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	1,560	5,160	8,423	12,110
Miscellaneous revenue	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,560</b>	<b>5,160</b>	<b>914,849</b>	<b>299,539</b>
EXPENDITURES:				
Current:				
General government	-	-	-	61,483
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	12,090,482	14,956	-	-
Court related	-	-	656,255	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>12,090,482</b>	<b>14,956</b>	<b>656,255</b>	<b>61,483</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(12,088,922)	(9,796)	258,594	238,056
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	165,073
Transfers out	(6,937)	-	-	-
Long-term debt issued	12,085,000	-	-	-
Capital lease issued	-	-	-	-
Sale of capital assets	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>12,078,063</b>	<b>-</b>	<b>-</b>	<b>165,073</b>
NET CHANGE IN FUND BALANCES	(10,859)	(9,796)	258,594	403,129
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	80,248	449,849	712,037	1,052,952
FUND BALANCES (DEFICITS), END OF YEAR	\$ 69,389	\$ 440,053	\$ 970,631	\$ 1,456,081

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Special Revenue Funds (continued)			
	Teen Court	Title IV D Fund	Equitable Sharing Proceeds Fund	HIDTA Fund
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	121,455	4,284	3,927,640
Charges for services	37,483	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	304	-	-	-
Miscellaneous revenue	-	-	-	-
<b>TOTAL REVENUES</b>	<b>37,787</b>	<b>121,455</b>	<b>4,284</b>	<b>3,927,640</b>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	40,018	3,927,640
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	58,444	124,026	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>58,444</b>	<b>124,026</b>	<b>40,018</b>	<b>3,927,640</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(20,657)	(2,571)	(35,734)	-
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	27,947	-
Transfers out	-	-	-	-
Long-term debt issued	-	-	-	-
Capital lease issued	-	-	-	-
Sale of capital assets	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>27,947</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(20,657)</b>	<b>(2,571)</b>	<b>(7,787)</b>	<b>-</b>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	28,349	39,895	100,586	-
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 7,692</u>	<u>\$ 37,324</u>	<u>\$ 92,799</u>	<u>\$ -</u>

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Special Revenue Funds (concluded)			
	Canteen Fund	NET Fund	Alarm Fund	Total Special Revenue
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ 9,846,437
Special assessments	-	-	-	27,293,471
Licenses and permits	-	-	-	8,414,945
Intergovernmental	-	27,947	-	15,749,239
Charges for services	382,167	-	137,082	12,676,555
Fines and forfeitures	-	-	-	1,570,158
Contributions	-	-	-	417,699
Investment income	-	-	-	1,979,476
Miscellaneous revenue	-	-	-	518,435
TOTAL REVENUES	<u>382,167</u>	<u>27,947</u>	<u>137,082</u>	<u>78,466,415</u>
EXPENDITURES:				
Current:				
General government	-	-	-	6,812,786
Public safety	309,791	-	99,319	17,901,276
Physical environment	-	-	-	374,267
Transportation	-	-	-	6,880,219
Economic environment	-	-	-	1,905,645
Human services	-	-	-	7,680,892
Culture and recreation	-	-	-	26,204,616
Court related	-	-	-	1,121,391
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	86,477
Interest and fiscal charges	-	-	-	250,662
TOTAL EXPENDITURES	<u>309,791</u>	<u>-</u>	<u>99,319</u>	<u>69,218,231</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>72,376</u>	<u>27,947</u>	<u>37,763</u>	<u>9,248,184</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	1,772,947
Transfers out	-	(27,947)	(37,763)	(8,656,037)
Long-term debt issued	-	-	-	12,085,000
Capital lease issued	-	-	-	203,045
Sale of capital assets	-	-	-	8,595
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(27,947)</u>	<u>(37,763)</u>	<u>5,413,550</u>
NET CHANGE IN FUND BALANCES	72,376	-	-	14,661,734
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>338,646</u>	<u>-</u>	<u>-</u>	<u>69,345,431</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 411,022</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84,007,165</u>

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	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	\$ 1,098,654	\$ 1,047,196	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	3,239,547	1,852,555
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	10,171	8,297	13,278	19,712
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	<u>1,108,825</u>	<u>1,055,493</u>	<u>3,252,825</u>	<u>1,872,267</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	1,180,000	705,000	1,985,000	1,705,000
Interest and fiscal charges	837,375	956,494	1,653,419	2,221,525
TOTAL EXPENDITURES	<u>2,017,375</u>	<u>1,661,494</u>	<u>3,638,419</u>	<u>3,926,525</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(908,550)</u>	<u>(606,001)</u>	<u>(385,594)</u>	<u>(2,054,258)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	900,000	600,000	382,888	2,090,384
Transfers out	-	-	-	-
Long-term debt issued	-	-	-	-
Capital lease issued	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>900,000</u>	<u>600,000</u>	<u>382,888</u>	<u>2,090,384</u>
NET CHANGE IN FUND BALANCES	(8,550)	(6,001)	(2,706)	36,126
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>36,597</u>	<u>28,555</u>	<u>30,602</u>	<u>62,576</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 28,047</u>	<u>\$ 22,554</u>	<u>\$ 27,896</u>	<u>\$ 98,702</u>

(continued)



ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Debt Service Funds (continued)			
	Ponte Vedra MSD State Revolving Loan	Pooled Commercial Paper Loan Program	St. Johns County Community Redevelopment Agency Refunding Notes	SunTrust Capital Lease Agreement
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	346,218	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	11,256	2,820	1,584	670
Miscellaneous revenue	-	-	-	-
<b>TOTAL REVENUES</b>	<b>357,474</b>	<b>2,820</b>	<b>1,584</b>	<b>670</b>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	17,624	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	289,431	1,800,000	495,000	200,896
Interest and fiscal charges	58,123	64,193	21,855	40,664
<b>TOTAL EXPENDITURES</b>	<b>365,178</b>	<b>1,864,193</b>	<b>516,855</b>	<b>241,560</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(7,704)	(1,861,373)	(515,271)	(240,890)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	1,889,981	505,133	240,401
Transfers out	-	-	-	-
Long-term debt issued	-	-	-	-
Capital lease issued	-	-	-	-
Sale of capital assets	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>1,889,981</b>	<b>505,133</b>	<b>240,401</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(7,704)</b>	<b>28,608</b>	<b>(10,138)</b>	<b>(489)</b>
<b>FUND BALANCES (DEFICITS), BEGINNING OF YEAR</b>	<b>1,283,072</b>	<b>6,242</b>	<b>14,681</b>	<b>1,722</b>
<b>FUND BALANCES (DEFICITS), END OF YEAR</b>	<b>\$ 1,275,368</b>	<b>\$ 34,850</b>	<b>\$ 4,543</b>	<b>\$ 1,233</b>

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Debt Service Funds (continued)			
	Chase Capital Improvement Revenue Bonds, Series 2012	TD Bank Capital Improvement Revenue Bonds, Series 2014	Capital Improvement Revenue Refunding Bonds, Series 2014	Special Obligation Refunding Revenue Bonds, Series 2019
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	1,147,043	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	6,148	1,846	8,260	6,375
Miscellaneous revenue	-	-	-	-
<b>TOTAL REVENUES</b>	<b>6,148</b>	<b>1,846</b>	<b>1,155,303</b>	<b>6,375</b>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	1,182,000	290,000	635,000	935,000
Interest and fiscal charges	97,455	122,259	528,906	515,000
<b>TOTAL EXPENDITURES</b>	<b>1,279,455</b>	<b>412,259</b>	<b>1,163,906</b>	<b>1,450,000</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,273,307)	(410,413)	(8,603)	(1,443,625)
OTHER FINANCING SOURCES (USES):				
Transfers in	1,266,150	408,438	-	1,450,000
Transfers out	-	-	-	-
Long-term debt issued	-	-	-	-
Capital lease issued	-	-	-	-
Sale of capital assets	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,266,150</b>	<b>408,438</b>	<b>-</b>	<b>1,450,000</b>
NET CHANGE IN FUND BALANCES	(7,157)	(1,975)	(8,603)	6,375
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	24,757	6,980	19,077	19,241
FUND BALANCES (DEFICITS), END OF YEAR	\$ 17,600	\$ 5,005	\$ 10,474	\$ 25,616

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Debt Service Funds (concluded)		Capital Project Funds	
	Taxable Special Obligation Revenue Notes Series 2020	Total Debt Service	Beach Re-nourishment Project	SR207 Corridor Improvement Group Development Project
REVENUES:				
Taxes	\$ -	\$ 2,145,850	\$ -	\$ -
Special assessments	-	346,218	-	-
Licenses and permits	-	-	-	-
Intergovernmental	4,209,332	10,448,477	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	302,012
Investment income	71	90,488	35,576	3,436
Miscellaneous revenue	-	-	-	-
<b>TOTAL REVENUES</b>	<b>4,209,403</b>	<b>13,031,033</b>	<b>35,576</b>	<b>305,448</b>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	17,624	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	-	-	2,009,160	-
Debt service:				
Principal retirement	200,000	11,602,327	-	-
Interest and fiscal charges	91,327	7,208,595	-	-
<b>TOTAL EXPENDITURES</b>	<b>291,327</b>	<b>18,828,546</b>	<b>2,009,160</b>	<b>-</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	3,918,076	(5,797,513)	(1,973,584)	305,448
OTHER FINANCING SOURCES (USES):				
Transfers in	291,327	10,024,702	475,000	-
Transfers out	-	-	-	-
Long-term debt issued	-	-	-	-
Capital lease issued	-	-	-	-
Sale of capital assets	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>291,327</b>	<b>10,024,702</b>	<b>475,000</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>4,209,403</b>	<b>4,227,189</b>	<b>(1,498,584)</b>	<b>305,448</b>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	1,534,102	3,412,372	163,086
FUND BALANCES (DEFICITS), END OF YEAR	\$ 4,209,403	\$ 5,761,291	\$ 1,913,788	\$ 468,534

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Capital Project Funds (continued)			
	Sales Tax Revenue Refunding Bonds, Series 2015	Pooled Commercial Paper Notes Series A-1	Sheriff Training Facility	Ponte Vedra Dune and Beach Restoration
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	1,162,416	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	920	181,048	195,515	-
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	920	181,048	1,357,931	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	-	2,081,653	9,409,871	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	-	2,081,653	9,409,871	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	920	(1,900,605)	(8,051,940)	-
OTHER FINANCING SOURCES (USES):				
Transfers in	-	1,135,183	-	500,000
Transfers out	(49,471)	-	-	-
Long-term debt issued	-	-	-	-
Capital lease issued	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(49,471)	1,135,183	-	500,000
NET CHANGE IN FUND BALANCES	(48,551)	(765,422)	(8,051,940)	500,000
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	48,551	3,056,810	15,244,082	-
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ 2,291,388	\$ 7,192,142	\$ 500,000

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Capital Project Funds (concluded)		
	2019 Capital Projects	Total Capital Projects	Total Other Governmental Funds
REVENUES:			
Taxes	\$ -	\$ -	\$ 11,992,287
Special assessments	-	-	27,639,689
Licenses and permits	-	-	8,414,945
Intergovernmental	-	1,162,416	27,360,132
Charges for services	-	-	12,676,555
Fines and forfeitures	-	-	1,570,158
Contributions	-	302,012	719,711
Investment income	84,116	500,611	2,570,575
Miscellaneous revenue	-	-	518,435
<b>TOTAL REVENUES</b>	<b>84,116</b>	<b>1,965,039</b>	<b>93,462,487</b>
EXPENDITURES:			
Current:			
General government	-	-	6,812,786
Public safety	-	-	17,901,276
Physical environment	-	-	391,891
Transportation	-	-	6,880,219
Economic environment	-	-	1,905,645
Human services	-	-	7,680,892
Culture and recreation	-	-	26,204,616
Court related	-	-	1,121,391
Capital outlay	135,401	13,636,085	13,636,085
Debt service:			
Principal retirement	-	-	11,688,804
Interest and fiscal charges	-	-	7,459,257
<b>TOTAL EXPENDITURES</b>	<b>135,401</b>	<b>13,636,085</b>	<b>101,682,862</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(51,285)	(11,671,046)	(8,220,375)
OTHER FINANCING SOURCES (USES):			
Transfers in	16,580,000	18,690,183	30,487,832
Transfers out	-	(49,471)	(8,705,508)
Long-term debt issued	-	-	12,085,000
Capital lease issued	-	-	203,045
Sale of capital assets	-	-	8,595
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>16,580,000</b>	<b>18,640,712</b>	<b>34,078,964</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>16,528,715</b>	<b>6,969,666</b>	<b>25,858,589</b>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	21,924,901	92,804,434
<b>FUND BALANCES (DEFICITS), END OF YEAR</b>	<b>\$ 16,528,715</b>	<b>\$ 28,894,567</b>	<b>\$ 118,663,023</b>

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, 2020

Special Revenue Funds

	County Health Department			Building Services		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 488,124	\$ 488,124	\$ 476,810	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	11,693,350	11,693,350	8,402,595
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	22,356	22,356	29,733
Fines and forfeitures	-	-	-	586	586	8,789
Contributions	-	-	-	-	-	-
Investment income	2,750	2,750	2,904	177,275	177,275	738,230
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(24,544)	(24,544)	-	(594,678)	(594,678)	-
TOTAL REVENUES	466,330	466,330	479,714	11,298,889	11,298,889	9,179,347
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	17,095,408	16,824,719	7,290,763
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	518,883	518,883	502,102	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	518,883	518,883	502,102	17,095,408	16,824,719	7,290,763
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(52,553)	(52,553)	(22,388)	(5,796,519)	(5,525,830)	1,888,584
OTHER FINANCING SOURCES (USES):						
Transfers in	4,000	4,000	4,000	-	-	-
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	4,000	4,000	4,000	-	-	-
NET CHANGE IN FUND BALANCES	(48,553)	(48,553)	(18,388)	(5,796,519)	(5,525,830)	1,888,584
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	48,553	48,553	36,214	22,563,785	22,563,785	21,997,544
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 17,826	\$ 16,767,266	\$ 17,037,955	\$ 23,886,128

(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, 2020

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	435,000	435,000	347,861	-	-	-
Contributions	-	-	-	-	-	-
Investment income	50	50	459	-	-	982
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(21,753)	(21,753)	-	-	-	-
<b>TOTAL REVENUES</b>	<b>413,297</b>	<b>413,297</b>	<b>348,320</b>	<b>-</b>	<b>-</b>	<b>982</b>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	413,297	413,297	348,320	-	-	982
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	(484,697)	(484,697)	(484,697)	-	(10,000)	(10,000)
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(484,697)</b>	<b>(484,697)</b>	<b>(484,697)</b>	<b>-</b>	<b>(10,000)</b>	<b>(10,000)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(71,400)</b>	<b>(71,400)</b>	<b>(136,377)</b>	<b>-</b>	<b>(10,000)</b>	<b>(9,018)</b>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	125,255	125,255	138,668	89,262	89,262	89,738
<b>FUND BALANCES (DEFICITS), END OF YEAR</b>	<b>\$ 53,855</b>	<b>\$ 53,855</b>	<b>\$ 2,291</b>	<b>\$ 89,262</b>	<b>\$ 79,262</b>	<b>\$ 80,720</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

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	434,855	1,000,184	1,000,184	7,108,210	7,108,210	6,974,554
Charges for services	-	-	236,539	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	15,915	-	-	-
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>434,855</b>	<b>1,000,184</b>	<b>1,252,638</b>	<b>7,108,210</b>	<b>7,108,210</b>	<b>6,974,554</b>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	2,002,658	2,461,504	1,905,645	-	-	-
Human services	-	-	-	7,516,687	7,516,687	7,167,681
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,002,658</b>	<b>2,461,504</b>	<b>1,905,645</b>	<b>7,516,687</b>	<b>7,516,687</b>	<b>7,167,681</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,567,803)	(1,461,320)	(653,007)	(408,477)	(408,477)	(193,127)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	89,428	89,428	89,428
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>89,428</b>	<b>89,428</b>	<b>89,428</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(1,567,803)</b>	<b>(1,461,320)</b>	<b>(653,007)</b>	<b>(319,049)</b>	<b>(319,049)</b>	<b>(103,699)</b>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,935,687	1,935,687	1,843,041	319,049	319,049	589,719
FUND BALANCES (DEFICITS), END OF YEAR	\$ 367,884	\$ 474,367	\$ 1,190,034	\$ -	\$ -	\$ 486,020

(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, 2020

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	954,133	78,000	78,000	69,949
Contributions	-	-	-	-	-	-
Investment income	17,000	17,000	175,092	-	-	-
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(33,100)	(33,100)	-	(3,900)	(3,900)	-
TOTAL REVENUES	628,900	628,900	1,129,225	74,100	74,100	69,949
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	681,200	681,200	282,666	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	681,200	681,200	282,666	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(52,300)	(52,300)	846,559	74,100	74,100	69,949
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(74,100)	(74,100)	(69,949)
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(74,100)	(74,100)	(69,949)
NET CHANGE IN FUND BALANCES	(52,300)	(52,300)	846,559	-	-	-
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	5,747,973	5,747,973	6,015,150	-	-	-
FUND BALANCES (DEFICITS), END OF YEAR	\$ 5,695,673	\$ 5,695,673	\$ 6,861,709	\$ -	\$ -	\$ -

(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, 2020

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	12,350	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	2,293,942	2,293,942	1,113,568	343,325	343,325	310,996
Fines and forfeitures	-	-	-	-	-	-
Contributions	39,704	39,704	48,898	-	-	-
Investment income	13,000	13,000	12,039	70	70	3,065
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(118,082)	(118,082)	-	(17,170)	(17,170)	-
TOTAL REVENUES	2,243,564	2,243,564	1,186,855	326,225	326,225	314,061
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	772,270	709,515	761,030	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	1,265,962	837,816	703,588	437,123	437,123	317,016
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	2,038,232	1,547,331	1,464,618	437,123	437,123	317,016
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	205,332	696,233	(277,763)	(110,898)	(110,898)	(2,955)
OTHER FINANCING SOURCES (USES):						
Transfers in	203,686	203,686	203,686	-	-	-
Transfers out	(506,150)	(843,021)	(843,021)	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(302,464)	(639,335)	(639,335)	-	-	-
NET CHANGE IN FUND BALANCES	(97,132)	56,898	(917,098)	(110,898)	(110,898)	(2,955)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	684,202	684,202	999,165	210,147	210,147	263,263
FUND BALANCES (DEFICITS), END OF YEAR	\$ 587,070	\$ 741,100	\$ 82,067	\$ 99,249	\$ 99,249	\$ 260,308

(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, 2020

Special Revenue Funds (continued)

	Tourist Development Tax			Tree Bank		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 13,262,149	\$ 13,262,149	\$ 9,203,218	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	250,000	250,000	83,333	-	-	-
Charges for services	-	-	-	-	-	950,850
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	21,370	21,370	25,627	15,197	15,197	38,315
Miscellaneous revenue	-	317,845	317,845	-	-	-
FS 129 statutory reduction	(664,176)	(664,176)	-	(760)	(760)	-
TOTAL REVENUES	12,869,343	13,187,188	9,630,023	14,437	14,437	989,165
EXPENDITURES:						
Current:						
General government	8,418,838	8,383,561	6,713,854	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	636,315	676,315	374,267
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	2,808,836	3,488,225	2,603,647	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	11,227,674	11,871,786	9,317,501	636,315	676,315	374,267
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,641,669	1,315,402	312,522	(621,878)	(661,878)	614,898
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	(1,978,603)	(2,798,270)	(2,798,270)	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,978,603)	(2,798,270)	(2,798,270)	-	-	-
NET CHANGE IN FUND BALANCES	(336,934)	(1,482,868)	(2,485,748)	(621,878)	(661,878)	614,898
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	4,670,047	4,670,047	5,003,062	1,714,870	1,714,870	1,759,299
FUND BALANCES (DEFICITS), END OF YEAR	\$ 4,333,113	\$ 3,187,179	\$ 2,517,314	\$ 1,092,992	\$ 1,052,992	\$ 2,374,197

(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, 2020

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	-	-	-	-	-	-
Charges for services	-	-	-	16,777,552	16,777,552	6,564,561
Fines and forfeitures	148,000	148,000	114,213	-	-	-
Contributions	-	-	-	-	42,000	42,000
Investment income	500	500	5,225	77,000	77,000	101,758
Miscellaneous revenue	-	-	-	887,082	887,082	83,259
FS 129 statutory reduction	(7,425)	(7,425)	-	(887,082)	(887,082)	-
<b>TOTAL REVENUES</b>	<b>141,075</b>	<b>141,075</b>	<b>119,438</b>	<b>16,854,552</b>	<b>16,896,552</b>	<b>6,791,578</b>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	397,500	397,500	394,281	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	16,976,268	17,018,268	7,090,863
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>397,500</b>	<b>397,500</b>	<b>394,281</b>	<b>16,976,268</b>	<b>17,018,268</b>	<b>7,090,863</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(256,425)	(256,425)	(274,843)	(121,716)	(121,716)	(299,285)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	150,000	150,000	150,000
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(256,425)</b>	<b>(256,425)</b>	<b>(274,843)</b>	<b>28,284</b>	<b>28,284</b>	<b>(149,285)</b>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	423,060	423,060	452,740	1,100,946	1,100,946	341,294
<b>FUND BALANCES (DEFICITS), END OF YEAR</b>	<b>\$ 166,635</b>	<b>\$ 166,635</b>	<b>\$ 177,897</b>	<b>\$ 1,129,230</b>	<b>\$ 1,129,230</b>	<b>\$ 192,009</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Special Revenue Funds (continued)

	County Golf Course			Alcohol and Drug Abuse		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	1,200,830	1,200,830	1,529,676	-	-	-
Fines and forfeitures	-	-	-	7,000	7,000	19,838
Contributions	-	-	-	-	-	-
Investment income	-	-	8,387	-	-	93
Miscellaneous revenue	55,000	55,000	98,363	-	-	-
FS 129 statutory reduction	(62,792)	(62,792)	-	(350)	(350)	-
<b>TOTAL REVENUES</b>	<b>1,193,038</b>	<b>1,193,038</b>	<b>1,636,426</b>	<b>6,650</b>	<b>6,650</b>	<b>19,931</b>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	11,109	11,109	11,109
Culture and recreation	1,545,862	1,702,017	1,660,567	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	2,835	86,477	86,477	-	-	-
Interest and fiscal charges	574	4,138	4,133	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,549,271</b>	<b>1,792,632</b>	<b>1,751,177</b>	<b>11,109</b>	<b>11,109</b>	<b>11,109</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(356,233)	(599,594)	(114,751)	(4,459)	(4,459)	8,822
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	203,045	203,045	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>203,045</b>	<b>203,045</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(356,233)</b>	<b>(396,549)</b>	<b>88,294</b>	<b>(4,459)</b>	<b>(4,459)</b>	<b>8,822</b>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	659,171	659,171	744,558	4,459	4,459	11,731
FUND BALANCES (DEFICITS), END OF YEAR	\$ 302,938	\$ 262,622	\$ 832,852	\$ -	\$ -	\$ 20,553

(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, 2020

Special Revenue Funds (continued)

	Boating Improvement			Impact Fees Buildings		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	3,410,240	3,410,240	4,407,543
Licenses and permits	-	-	-	-	-	-
Intergovernmental	213,750	213,750	90,063	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	250	250	2,774	86,700	86,700	71,924
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(4,013)	(4,013)	-	(181,288)	(181,288)	-
TOTAL REVENUES	209,987	209,987	92,837	3,315,652	3,315,652	4,479,467
EXPENDITURES:						
Current:						
General government	-	-	-	61,380	61,380	37,449
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	339,449	333,349	207,445	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	339,449	333,349	207,445	61,380	61,380	37,449
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(129,462)	(123,362)	(114,608)	3,254,272	3,254,272	4,442,018
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(1,042,049)	(1,042,049)	(1,042,049)
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(1,042,049)	(1,042,049)	(1,042,049)
NET CHANGE IN FUND BALANCES	(129,462)	(123,362)	(114,608)	2,212,223	2,212,223	3,399,969
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	289,236	289,236	294,635	5,230,314	5,230,314	5,467,440
FUND BALANCES (DEFICITS), END OF YEAR	\$ 159,774	\$ 165,874	\$ 180,027	\$ 7,442,537	\$ 7,442,537	\$ 8,867,409

(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, 2020

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	1,241,223	1,241,223	1,953,980	3,191,622	3,191,622	3,151,186
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	202	631,526	8,531	4,500	4,500	164,420
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(64,416)	(64,416)	-	(166,213)	(166,213)	-
<b>TOTAL REVENUES</b>	<b>1,177,009</b>	<b>1,808,333</b>	<b>1,962,511</b>	<b>3,029,909</b>	<b>3,029,909</b>	<b>3,315,606</b>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	9,900	78,940	78,940	5,735,526	5,402,033	4,728,379
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	253,911	155,985	155,984	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>263,811</b>	<b>234,925</b>	<b>234,924</b>	<b>5,735,526</b>	<b>5,402,033</b>	<b>4,728,379</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	913,198	1,573,408	1,727,587	(2,705,617)	(2,372,124)	(1,412,773)
OTHER FINANCING SOURCES (USES):						
Transfers in	25,000	25,000	656,324	-	-	-
Transfers out	(938,198)	(1,598,408)	-	(636,792)	(636,792)	(636,792)
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(913,198)</b>	<b>(1,573,408)</b>	<b>656,324</b>	<b>(636,792)</b>	<b>(636,792)</b>	<b>(636,792)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>-</b>	<b>2,383,911</b>	<b>(3,342,409)</b>	<b>(3,008,916)</b>	<b>(2,049,565)</b>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	(13,252,543)	8,650,876	8,650,876	8,022,551
<b>FUND BALANCES (DEFICITS), END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (10,868,632)</b>	<b>\$ 5,308,467</b>	<b>\$ 5,641,960</b>	<b>\$ 5,972,986</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Special Revenue Funds (continued)						
	Impact Fees Roads			Impact Fees Parks		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	9,696,696	9,696,696	13,987,536	1,866,245	1,866,245	3,512,319
Licenses and permits	-	-	-	-	-	-
Intergovernmental	3,879,812	3,879,812	329,660	-	-	12,609
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	200,000	200,000	326,801	-	-	-
Investment income	228,500	228,500	520,119	1,200	1,200	33,467
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(524,989)	(524,989)	-	(97,194)	(97,194)	-
<b>TOTAL REVENUES</b>	<b>13,480,019</b>	<b>13,480,019</b>	<b>15,164,116</b>	<b>1,770,251</b>	<b>1,770,251</b>	<b>3,558,395</b>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	17,805,747	17,677,703	4,224,363	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	1,570,848	1,418,500	1,192,225
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>17,805,747</b>	<b>17,677,703</b>	<b>4,224,363</b>	<b>1,570,848</b>	<b>1,418,500</b>	<b>1,192,225</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(4,325,728)	(4,197,684)	10,939,753	199,403	351,751	2,366,170
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	(1,500,000)	(1,500,000)	(1,500,000)	(382,888)	(382,888)	(382,888)
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,500,000)</b>	<b>(1,500,000)</b>	<b>(1,500,000)</b>	<b>(382,888)</b>	<b>(382,888)</b>	<b>(382,888)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(5,825,728)</b>	<b>(5,697,684)</b>	<b>9,439,753</b>	<b>(183,485)</b>	<b>(31,137)</b>	<b>1,983,282</b>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	22,643,334	22,643,334	23,342,980	2,306,598	2,306,598	2,323,085
<b>FUND BALANCES (DEFICITS), END OF YEAR</b>	<b>\$ 16,817,606</b>	<b>\$ 16,945,650</b>	<b>\$ 32,782,733</b>	<b>\$ 2,123,113</b>	<b>\$ 2,275,461</b>	<b>\$ 4,306,367</b>

(continued)



ST. JOHNS COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Special Revenue Funds (continued)

	E-911 Communications			Vilano Street Lighting		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ 12,607	\$ 12,607	\$ 12,207
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,097,000	1,097,000	1,307,357	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	800	800	8,758	350	350	281
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(54,890)	(54,890)	-	(648)	(648)	-
<b>TOTAL REVENUES</b>	<b>1,042,910</b>	<b>1,042,910</b>	<b>1,316,115</b>	<b>12,309</b>	<b>12,309</b>	<b>12,488</b>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	287,312	206,115	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	12,442	12,442	7,097
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>287,312</b>	<b>206,115</b>	<b>12,442</b>	<b>12,442</b>	<b>7,097</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,042,910	755,598	1,110,000	(133)	(133)	5,391
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	(1,103,228)	(1,103,228)	(815,724)	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,103,228)</b>	<b>(1,103,228)</b>	<b>(815,724)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(60,318)</b>	<b>(347,630)</b>	<b>294,276</b>	<b>(133)</b>	<b>(133)</b>	<b>5,391</b>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	361,664	361,664	751,381	19,264	19,264	20,108
FUND BALANCES (DEFICITS), END OF YEAR	\$ 301,346	\$ 14,034	\$ 1,045,657	\$ 19,131	\$ 19,131	\$ 25,499

(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, 2020

Special Revenue Funds (continued)

	St. Augustine South Street Lighting			Elkton Drainage		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 52,213	\$ 52,213	\$ 50,397	\$ 35,000	\$ 35,000	\$ 33,525
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	750	750	716	100	100	324
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(2,648)	(2,648)	-	(1,755)	(1,755)	-
<b>TOTAL REVENUES</b>	<b>50,315</b>	<b>50,315</b>	<b>51,113</b>	<b>33,345</b>	<b>33,345</b>	<b>33,849</b>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	46,824	46,824	32,831	34,278	34,278	29,983
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>46,824</b>	<b>46,824</b>	<b>32,831</b>	<b>34,278</b>	<b>34,278</b>	<b>29,983</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	3,491	3,491	18,282	(933)	(933)	3,866
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>3,491</b>	<b>3,491</b>	<b>18,282</b>	<b>(933)</b>	<b>(933)</b>	<b>3,866</b>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	37,165	37,165	37,348	3,702	3,702	17,663
<b>FUND BALANCES (DEFICITS), END OF YEAR</b>	<b>\$ 40,656</b>	<b>\$ 40,656</b>	<b>\$ 55,630</b>	<b>\$ 2,769</b>	<b>\$ 2,769</b>	<b>\$ 21,529</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Special Revenue Funds (continued)

	Private Roads M.S.B.U.			Treasure Beach M.S.B.U.		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	10,560	10,560	10,164	267,960	267,960	270,743
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	175	175	74	1,500	1,500	1,830
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(537)	(537)	-	(13,473)	(13,473)	-
<b>TOTAL REVENUES</b>	<b>10,198</b>	<b>10,198</b>	<b>10,238</b>	<b>255,987</b>	<b>255,987</b>	<b>272,573</b>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	209	209	203	5,091	5,178	5,178
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	1,195	1,195	1,189	89,794	89,706	89,356
<b>TOTAL EXPENDITURES</b>	<b>1,404</b>	<b>1,404</b>	<b>1,392</b>	<b>94,885</b>	<b>94,884</b>	<b>94,534</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	8,794	8,794	8,846	161,102	161,103	178,039
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	(8,794)	(8,794)	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(8,794)</b>	<b>(8,794)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
NET CHANGE IN FUND BALANCES	-	-	8,846	161,102	161,103	178,039
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	(18,976)	-	-	(1,702,007)
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ (10,130)	\$ 161,102	\$ 161,103	\$ (1,523,968)

(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, 2020

Special Revenue Funds (continued)

	St. Johns County Transit System			Northwest Recreation		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	3,576,662	6,653,789	1,827,062	55,700	55,700	43,091
Charges for services	-	-	-	40,000	190,245	190,045
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	155	155	3,356	200	200	3,738
Miscellaneous revenue	-	-	18,968	-	-	-
FS 129 statutory reduction	(8)	(8)	-	(2,010)	(2,010)	-
<b>TOTAL REVENUES</b>	<b>3,576,809</b>	<b>6,653,936</b>	<b>1,849,386</b>	<b>93,890</b>	<b>244,135</b>	<b>236,874</b>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	4,256,488	6,963,424	2,576,871	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	171,226	326,467	323,827
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>4,256,488</b>	<b>6,963,424</b>	<b>2,576,871</b>	<b>171,226</b>	<b>326,467</b>	<b>323,827</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(679,679)	(309,488)	(727,485)	(77,336)	(82,332)	(86,953)
OTHER FINANCING SOURCES (USES):						
Transfers in	476,489	476,489	476,489	-	-	-
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	8,595	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>476,489</b>	<b>476,489</b>	<b>485,084</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(203,190)</b>	<b>167,001</b>	<b>(242,401)</b>	<b>(77,336)</b>	<b>(82,332)</b>	<b>(86,953)</b>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	265,185	265,185	350,705	365,518	365,518	373,678
<b>FUND BALANCES (DEFICITS), END OF YEAR</b>	<b>\$ 61,995</b>	<b>\$ 432,186</b>	<b>\$ 108,304</b>	<b>\$ 288,182</b>	<b>\$ 283,186</b>	<b>\$ 286,725</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
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Special Revenue Funds (continued)

	Driver's Education Safety Fund			Summerhaven M.S.T.U.		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ 72,637	\$ 72,637	\$ 70,280
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	73,000	73,000	55,375	-	-	-
Contributions	-	-	-	-	-	-
Investment income	400	400	545	500	500	2,971
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(3,670)	(3,670)	-	(3,657)	(3,657)	-
TOTAL REVENUES	69,730	69,730	55,920	69,480	69,480	73,251
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	75,000	75,000	65,000	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	272,658	272,658	3,693
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	75,000	75,000	65,000	272,658	272,658	3,693
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(5,270)	(5,270)	(9,080)	(203,178)	(203,178)	69,558
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(5,270)	(5,270)	(9,080)	(203,178)	(203,178)	69,558
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	15,567	15,567	15,477	203,178	203,178	214,158
FUND BALANCES (DEFICITS), END OF YEAR	\$ 10,297	\$ 10,297	\$ 6,397	\$ -	\$ -	\$ 283,716

(continued)

ST. JOHNS COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
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Special Revenue Funds (continued)

	Coastal Highway Dune and Beach M.S.T.U.			South Ponte Vedra Boulevard 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	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	1,560	-	-	5,160
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>1,560</b>	<b>-</b>	<b>-</b>	<b>5,160</b>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	100,000	12,157,690	12,090,482	449,186	447,058	14,956
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>100,000</b>	<b>12,157,690</b>	<b>12,090,482</b>	<b>449,186</b>	<b>447,058</b>	<b>14,956</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(100,000)	(12,157,690)	(12,088,922)	(449,186)	(447,058)	(9,796)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	(6,937)	(6,937)	-	-	-
Long-term debt issued	-	12,085,000	12,085,000	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>12,078,063</b>	<b>12,078,063</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(100,000)</b>	<b>(79,627)</b>	<b>(10,859)</b>	<b>(449,186)</b>	<b>(447,058)</b>	<b>(9,796)</b>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	100,000	100,000	80,248	449,186	449,186	449,849
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ 20,373	\$ 69,389	\$ -	\$ 2,128	\$ 440,053

(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, 2020

Special Revenue Funds (continued)

	Court Modernization Fund			Records Modernization Trust Fund		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	600,000	600,000	906,426	210,000	210,000	287,429
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	20,000	20,000	8,423	25,000	25,000	12,110
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	620,000	620,000	914,849	235,000	235,000	299,539
EXPENDITURES:						
Current:						
General government	-	-	-	136,000	136,000	61,483
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	651,900	726,870	656,255	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	651,900	726,870	656,255	136,000	136,000	61,483
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(31,900)	(106,870)	258,594	99,000	99,000	238,056
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	165,073
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	165,073
NET CHANGE IN FUND BALANCES	(31,900)	(106,870)	258,594	99,000	99,000	403,129
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	780,698	780,698	712,037	1,139,677	1,139,677	1,052,952
FUND BALANCES (DEFICITS), END OF YEAR	\$ 748,798	\$ 673,828	\$ 970,631	\$ 1,238,677	\$ 1,238,677	\$ 1,456,081

(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, 2020

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	-	-	-	130,000	130,000	121,455
Charges for services	48,100	48,100	37,483	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	850	850	304	-	-	-
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>48,950</b>	<b>48,950</b>	<b>37,787</b>	<b>130,000</b>	<b>130,000</b>	<b>121,455</b>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	44,380	59,750	58,444	125,400	128,165	124,026
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>44,380</b>	<b>59,750</b>	<b>58,444</b>	<b>125,400</b>	<b>128,165</b>	<b>124,026</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	4,570	(10,800)	(20,657)	4,600	1,835	(2,571)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>4,570</b>	<b>(10,800)</b>	<b>(20,657)</b>	<b>4,600</b>	<b>1,835</b>	<b>(2,571)</b>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	31,788	31,788	28,349	13,365	13,365	39,895
FUND BALANCES (DEFICITS), END OF YEAR	\$ 36,358	\$ 20,988	\$ 7,692	\$ 17,965	\$ 15,200	\$ 37,324

(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, 2020

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	-	4,284	4,284	4,055,479	4,055,479	3,927,640
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>4,284</b>	<b>4,284</b>	<b>4,055,479</b>	<b>4,055,479</b>	<b>3,927,640</b>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	40,018	40,018	4,055,479	4,055,479	3,927,640
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>40,018</b>	<b>40,018</b>	<b>4,055,479</b>	<b>4,055,479</b>	<b>3,927,640</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(35,734)	(35,734)	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers in	-	27,947	27,947	-	-	-
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>27,947</b>	<b>27,947</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>(7,787)</b>	<b>(7,787)</b>	<b>-</b>	<b>-</b>	<b>-</b>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	100,586	100,586	-	-	-
<b>FUND BALANCES (DEFICITS), END OF YEAR</b>	<b>\$ -</b>	<b>\$ 92,799</b>	<b>\$ 92,799</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Special Revenue Funds (continued)

	Canteen Fund			NET Fund		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	27,947	27,947
Charges for services	-	382,167	382,167	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	-	382,167	382,167	-	27,947	27,947
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	309,791	309,791	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	-	309,791	309,791	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	72,376	72,376	-	27,947	27,947
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(27,947)	(27,947)
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	(27,947)	(27,947)
NET CHANGE IN FUND BALANCES	-	72,376	72,376	-	-	-
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	338,646	338,646	-	-	-
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ 411,022	\$ 411,022	\$ -	\$ -	\$ -

(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, 2020

	Special Revenue Funds (concluded)			Debt Service Funds		
	Alarm Fund			Transportation Improvement Revenue Refunding Bonds, Series 2012		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ 1,098,654	\$ 1,098,654	\$ 1,098,654
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	137,082	137,082	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	501	501	10,171
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	(25)	(25)	-
TOTAL REVENUES	-	137,082	137,082	1,099,130	1,099,130	1,108,825
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	99,319	99,319	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	1,180,000	1,180,000	1,180,000
Interest and fiscal charges	-	-	-	837,375	837,375	837,375
TOTAL EXPENDITURES	-	99,319	99,319	2,017,375	2,017,375	2,017,375
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	37,763	37,763	(918,245)	(918,245)	(908,550)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	900,000	900,000	900,000
Transfers out	-	(37,763)	(37,763)	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(37,763)	(37,763)	900,000	900,000	900,000
NET CHANGE IN FUND BALANCES	-	-	-	(18,245)	(18,245)	(8,550)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	-	18,245	18,245	36,597
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,047

(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, 2020

Debt Service Funds (continued)						
	Transportation Improvement Revenue Refunding Bonds, Series 2015			Sales Tax Revenue Refunding Bonds, Series 2012		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 1,047,196	\$ 1,047,196	\$ 1,047,196	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	3,239,547	3,239,547	3,239,547
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	500	500	8,297	250	250	13,278
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(25)	(25)	-	(13)	(13)	-
<b>TOTAL REVENUES</b>	<b>1,047,671</b>	<b>1,047,671</b>	<b>1,055,493</b>	<b>3,239,784</b>	<b>3,239,784</b>	<b>3,252,825</b>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	705,000	705,000	705,000	1,985,000	1,985,000	1,985,000
Interest and fiscal charges	956,494	956,494	956,494	1,653,419	1,653,419	1,653,419
<b>TOTAL EXPENDITURES</b>	<b>1,661,494</b>	<b>1,661,494</b>	<b>1,661,494</b>	<b>3,638,419</b>	<b>3,638,419</b>	<b>3,638,419</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(613,823)	(613,823)	(606,001)	(398,635)	(398,635)	(385,594)
OTHER FINANCING SOURCES (USES):						
Transfers in	600,000	600,000	600,000	382,888	382,888	382,888
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>382,888</b>	<b>382,888</b>	<b>382,888</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(13,823)</b>	<b>(13,823)</b>	<b>(6,001)</b>	<b>(15,747)</b>	<b>(15,747)</b>	<b>(2,706)</b>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	13,823	13,823	28,555	15,747	15,747	30,602
<b>FUND BALANCES (DEFICITS), END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,554</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,896</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

Debt Service Funds (continued)						
	Sales Tax Revenue Refunding Bonds, Series 2015			Ponte Vedra MSD State Revolving Loan		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
<b>REVENUES:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	355,000	355,000	346,218
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,852,555	1,852,555	1,852,555	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	501	501	19,712	275	275	11,256
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(25)	(25)	-	(17,764)	(17,764)	-
<b>TOTAL REVENUES</b>	<b>1,853,031</b>	<b>1,853,031</b>	<b>1,872,267</b>	<b>337,511</b>	<b>337,511</b>	<b>357,474</b>
<b>EXPENDITURES:</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	17,900	17,900	17,624
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	1,705,000	1,767,189	1,705,000	289,431	289,431	289,431
Interest and fiscal charges	2,221,525	2,221,525	2,221,525	58,123	58,123	58,123
<b>TOTAL EXPENDITURES</b>	<b>3,926,525</b>	<b>3,988,714</b>	<b>3,926,525</b>	<b>365,454</b>	<b>365,454</b>	<b>365,178</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(2,073,494)</b>	<b>(2,135,683)</b>	<b>(2,054,258)</b>	<b>(27,943)</b>	<b>(27,943)</b>	<b>(7,704)</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in	2,040,913	2,103,102	2,090,384	-	-	-
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,040,913</b>	<b>2,103,102</b>	<b>2,090,384</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(32,581)</b>	<b>(32,581)</b>	<b>36,126</b>	<b>(27,943)</b>	<b>(27,943)</b>	<b>(7,704)</b>
<b>FUND BALANCES (DEFICITS), BEGINNING OF YEAR</b>	<b>32,581</b>	<b>32,581</b>	<b>62,576</b>	<b>1,284,945</b>	<b>1,284,945</b>	<b>1,283,072</b>
<b>FUND BALANCES (DEFICITS), END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 98,702</b>	<b>\$ 1,257,002</b>	<b>\$ 1,257,002</b>	<b>\$ 1,275,368</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Debt Service Funds (continued)

	Pooled Commercial Paper Loan Program			St. Johns County Community Redevelopment Agency Refunding Notes		
	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	350	350	2,820	100	100	1,584
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(18)	(18)	-	(5)	(5)	-
<b>TOTAL REVENUES</b>	<b>332</b>	<b>332</b>	<b>2,820</b>	<b>95</b>	<b>95</b>	<b>1,584</b>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	1,800,000	1,800,000	1,800,000	495,000	495,000	495,000
Interest and fiscal charges	90,313	90,313	64,193	21,879	21,879	21,855
<b>TOTAL EXPENDITURES</b>	<b>1,890,313</b>	<b>1,890,313</b>	<b>1,864,193</b>	<b>516,879</b>	<b>516,879</b>	<b>516,855</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,889,981)	(1,889,981)	(1,861,373)	(516,784)	(516,784)	(515,271)
OTHER FINANCING SOURCES (USES):						
Transfers in	1,889,981	1,889,981	1,889,981	505,133	505,133	505,133
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,889,981</b>	<b>1,889,981</b>	<b>1,889,981</b>	<b>505,133</b>	<b>505,133</b>	<b>505,133</b>
NET CHANGE IN FUND BALANCES	-	-	28,608	(11,651)	(11,651)	(10,138)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	6,242	11,651	11,651	14,681
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 34,850	\$ -	\$ -	\$ 4,543

(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, 2020

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	-	-	670	-	-	6,148
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>670</b>	<b>-</b>	<b>-</b>	<b>6,148</b>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	200,896	200,896	200,896	1,182,000	1,182,000	1,182,000
Interest and fiscal charges	40,664	40,664	40,664	97,455	97,455	97,455
<b>TOTAL EXPENDITURES</b>	<b>241,560</b>	<b>241,560</b>	<b>241,560</b>	<b>1,279,455</b>	<b>1,279,455</b>	<b>1,279,455</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(241,560)	(241,560)	(240,890)	(1,279,455)	(1,279,455)	(1,273,307)
OTHER FINANCING SOURCES (USES):						
Transfers in	240,401	240,401	240,401	1,266,150	1,266,150	1,266,150
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>240,401</b>	<b>240,401</b>	<b>240,401</b>	<b>1,266,150</b>	<b>1,266,150</b>	<b>1,266,150</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(1,159)</b>	<b>(1,159)</b>	<b>(489)</b>	<b>(13,305)</b>	<b>(13,305)</b>	<b>(7,157)</b>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,159	1,159	1,722	13,305	13,305	24,757
<b>FUND BALANCES (DEFICITS), END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,233</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,600</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

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
<b>REVENUES:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	1,147,043	1,147,043	1,147,043
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	1,846	250	250	8,260
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	(13)	(13)	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>1,846</b>	<b>1,147,280</b>	<b>1,147,280</b>	<b>1,155,303</b>
<b>EXPENDITURES:</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	290,000	290,000	290,000	635,000	635,000	635,000
Interest and fiscal charges	122,294	122,294	122,259	528,906	528,906	528,906
<b>TOTAL EXPENDITURES</b>	<b>412,294</b>	<b>412,294</b>	<b>412,259</b>	<b>1,163,906</b>	<b>1,163,906</b>	<b>1,163,906</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(412,294)</b>	<b>(412,294)</b>	<b>(410,413)</b>	<b>(16,626)</b>	<b>(16,626)</b>	<b>(8,603)</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in	408,438	408,438	408,438	-	-	-
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>408,438</b>	<b>408,438</b>	<b>408,438</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(3,856)</b>	<b>(3,856)</b>	<b>(1,975)</b>	<b>(16,626)</b>	<b>(16,626)</b>	<b>(8,603)</b>
<b>FUND BALANCES (DEFICITS), BEGINNING OF YEAR</b>	<b>3,856</b>	<b>3,856</b>	<b>6,980</b>	<b>16,626</b>	<b>16,626</b>	<b>19,077</b>
<b>FUND BALANCES (DEFICITS), END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,005</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,474</b>

(continued)



ST. JOHNS COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Debt Service Funds (concluded)						
	Special Obligation Refunding Revenue Bonds, Series 2019			Taxable Special Obligation Revenue Notes, Series 2020		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	4,209,332
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	6,375	-	-	71
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>6,375</b>	<b>-</b>	<b>-</b>	<b>4,209,403</b>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	935,000	935,000	935,000	-	200,000	200,000
Interest and fiscal charges	515,000	515,000	515,000	-	91,327	91,327
<b>TOTAL EXPENDITURES</b>	<b>1,450,000</b>	<b>1,450,000</b>	<b>1,450,000</b>	<b>-</b>	<b>291,327</b>	<b>291,327</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,450,000)	(1,450,000)	(1,443,625)	-	(291,327)	3,918,076
OTHER FINANCING SOURCES (USES):						
Transfers in	1,450,000	1,450,000	1,450,000	-	291,327	291,327
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,450,000</b>	<b>1,450,000</b>	<b>1,450,000</b>	<b>-</b>	<b>291,327</b>	<b>291,327</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>-</b>	<b>6,375</b>	<b>-</b>	<b>-</b>	<b>4,209,403</b>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	19,241	-	-	-
<b>FUND BALANCES (DEFICITS), END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,616</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,209,403</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Capital Project Funds						
	Beach Re-nourishment Project			SR 207 Corridor Improvement Group Development Project		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
<b>REVENUES:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	302,012
Investment income	2,500	2,500	35,576	-	-	3,436
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(125)	(125)	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,375</b>	<b>2,375</b>	<b>35,576</b>	<b>-</b>	<b>-</b>	<b>305,448</b>
<b>EXPENDITURES:</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	150,000	152,000	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	3,074,412	3,072,412	2,009,160	158,718	158,718	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>3,224,412</b>	<b>3,224,412</b>	<b>2,009,160</b>	<b>158,718</b>	<b>158,718</b>	<b>-</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(3,222,037)</b>	<b>(3,222,037)</b>	<b>(1,973,584)</b>	<b>(158,718)</b>	<b>(158,718)</b>	<b>305,448</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in	475,000	475,000	475,000	-	-	-
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>475,000</b>	<b>475,000</b>	<b>475,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(2,747,037)</b>	<b>(2,747,037)</b>	<b>(1,498,584)</b>	<b>(158,718)</b>	<b>(158,718)</b>	<b>305,448</b>
<b>FUND BALANCES (DEFICITS), BEGINNING OF YEAR</b>	<b>3,339,950</b>	<b>3,339,950</b>	<b>3,412,372</b>	<b>162,441</b>	<b>162,441</b>	<b>163,086</b>
<b>FUND BALANCES (DEFICITS), END OF YEAR</b>	<b>\$ 592,913</b>	<b>\$ 592,913</b>	<b>\$ 1,913,788</b>	<b>\$ 3,723</b>	<b>\$ 3,723</b>	<b>\$ 468,534</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

Capital Project Funds (continued)

	Sales Tax Revenue Bond Projects, Series 2015			Pooled Commercial Paper Notes Series A-1		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	920	31,063	31,063	181,048
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	(1,553)	(1,553)	-
TOTAL REVENUES	-	-	920	29,510	29,510	181,048
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	4,156,416	4,156,416	2,081,653
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	4,156,416	4,156,416	2,081,653
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	920	(4,126,906)	(4,126,906)	(1,900,605)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	1,135,183	1,135,183	1,135,183
Transfers out	-	(62,189)	(49,471)	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(62,189)	(49,471)	1,135,183	1,135,183	1,135,183
NET CHANGE IN FUND BALANCES	-	(62,189)	(48,551)	(2,991,723)	(2,991,723)	(765,422)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	62,189	62,189	48,551	2,991,723	2,991,723	3,056,810
FUND BALANCES (DEFICITS), END OF YEAR	\$ 62,189	\$ -	\$ -	\$ -	\$ -	\$ 2,291,388

(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, 2020

Capital Project Funds (continued)

	Sheriff Training Facility			Ponte Vedra Dune and Beach Restoration		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	2,000,000	2,000,000	1,162,416	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	223,155	223,155	195,515	-	-	-
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	2,223,155	2,223,155	1,357,931	-	-	-
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	17,031,755	17,459,255	9,409,871	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	17,031,755	17,459,255	9,409,871	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(14,808,600)	(15,236,100)	(8,051,940)	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	500,000	500,000
Transfers out	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	500,000	500,000
NET CHANGE IN FUND BALANCES	(14,808,600)	(15,236,100)	(8,051,940)	-	500,000	500,000
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	15,236,100	15,236,100	15,244,082	-	-	-
FUND BALANCES (DEFICITS), END OF YEAR	\$ 427,500	\$ -	\$ 7,192,142	\$ -	\$ 500,000	\$ 500,000

(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, 2020

<u>Capital Project Funds (concluded)</u>			
<u>2019 Capital Projects</u>			
	Original Budget	Ending Budget	Actual
<b>REVENUES:</b>			
Taxes	\$ -	\$ -	\$ -
Special assessments	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Contributions	-	-	-
Investment income	-	-	84,116
Miscellaneous revenue	-	-	-
FS 129 statutory reduction	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>84,116</b>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Court related	-	-	-
Capital outlay:	-	16,580,000	135,401
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>16,580,000</b>	<b>135,401</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>(16,580,000)</b>	<b>(51,285)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers in	-	16,580,000	16,580,000
Transfers out	-	-	-
Long-term debt issued	-	-	-
Capital lease proceeds	-	-	-
Sale of capital assets	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>16,580,000</b>	<b>16,580,000</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>-</b>	<b>16,528,715</b>
<b>FUND BALANCES (DEFICITS), BEGINNING OF YEAR</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES (DEFICITS), END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,528,715</b>

(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, 2020

	Worker's Compensation Insurance	Health Insurance	Totals
<b>ASSETS</b>			
Equity in pooled cash and cash equivalents	\$ 1,698,707	\$ 16,799,558	\$ 18,498,265
Accounts receivable, net	-	661,486	661,486
Interest receivable	-	453	453
Due from other funds	76,297	428,155	504,452
<b>TOTAL ASSETS</b>	<b>1,775,004</b>	<b>17,889,652</b>	<b>19,664,656</b>
<b>LIABILITIES</b>			
Accounts payable and accrued liabilities	10,924	1,789,530	1,800,454
Estimated liability for self insured losses	-	2,404,312	2,404,312
Due to other funds	958	-	958
<b>TOTAL LIABILITIES</b>	<b>11,882</b>	<b>4,193,842</b>	<b>4,205,724</b>
<b>NET POSITION</b>			
Unrestricted	1,763,122	13,695,810	15,458,932
<b>TOTAL NET POSITION</b>	<b>\$ 1,763,122</b>	<b>\$ 13,695,810</b>	<b>\$ 15,458,932</b>

ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUES, EXPENSES  
 AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Worker's Compensation Insurance	Health Insurance	Totals
OPERATING REVENUES:			
Charges for services	\$ 2,470,124	\$ 24,532,745	\$ 27,002,869
Retiree charges for services	-	3,712,883	3,712,883
Other operating revenue	60,785	50,000	110,785
Total operating revenues	<u>2,530,909</u>	<u>28,295,628</u>	<u>30,826,537</u>
OPERATING EXPENSES:			
Salaries and benefits	275,514	1,062,067	1,337,581
Contractual services	1,228,952	26,824,699	28,053,651
Operating and maintenance expenses	4,450	40,220	44,670
Total operating expenses	<u>1,508,916</u>	<u>27,926,986</u>	<u>29,435,902</u>
OPERATING INCOME	<u>1,021,993</u>	<u>368,642</u>	<u>1,390,635</u>
NON-OPERATING REVENUES:			
Investment income	9,116	186,781	195,897
Donations	-	50,000	50,000
Total non-operating revenues	<u>9,116</u>	<u>236,781</u>	<u>245,897</u>
INCOME BEFORE TRANSFERS	1,031,109	605,423	1,636,532
Transfer Out	-	(12,921)	(12,921)
INCREASE IN NET POSITION	1,031,109	592,502	1,623,611
NET POSITION, BEGINNING OF YEAR	<u>732,013</u>	<u>13,103,308</u>	<u>13,835,321</u>
NET POSITION, END OF YEAR	<u>\$ 1,763,122</u>	<u>\$ 13,695,810</u>	<u>\$ 15,458,932</u>



ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF CASH FLOWS -  
 INTERNAL SERVICE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Worker's Compensation Insurance	Health Insurance	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Receipts from customers	\$ 2,505,980	\$ 3,664,963	\$ 6,170,943
Receipts from interfund services	-	24,518,746	24,518,746
Payments to suppliers	(1,228,396)	(26,578,261)	(27,806,657)
Payments to employees	(275,514)	(1,062,067)	(1,337,581)
	<u>1,002,070</u>	<u>543,381</u>	<u>1,545,451</u>
<b>NONCAPITAL FINANCING ACTIVITIES:</b>			
Donations	-	50,000	50,000
Transfers out	-	(12,921)	(12,921)
Net cash provided by noncapital financing activities	-	37,079	37,079
<b>INVESTING ACTIVITIES:</b>			
Investment income received	9,116	221,422	230,538
NET CHANGE IN CASH AND CASH EQUIVALENTS	1,011,186	801,882	1,813,068
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	687,521	15,997,676	16,685,197
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 1,698,707</u>	<u>\$ 16,799,558</u>	<u>\$ 18,498,265</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>			
Operating income	\$ 1,021,993	\$ 368,642	\$ 1,390,635
Adjustments to reconcile operating income to net cash provided by operating activities:			
Change in accounts receivable	-	(100,706)	(100,706)
Change in due from other funds	(24,929)	(13,999)	(38,928)
Change in prepaid expense	-	2,786	2,786
Change in accounts payable and accrued liabilities	5,003	45,557	50,560
Change in due to other funds	3	-	3
Change in estimated liability for self insured losses	-	241,101	241,101
	<u>\$ 1,002,070</u>	<u>\$ 543,381</u>	<u>\$ 1,545,451</u>

## FIDUCIARY FUNDS DESCRIPTIONS

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

Board of County Commissioners:

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

Clerk of Courts:

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

Tax Collector:

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

Sheriff:

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

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

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

**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.

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

**Benevolence Fund** – To account for moneys received from employee voluntary payroll deductions for the annual employee picnic and retirement parties.

ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF FIDUCIARY NET  
 POSITION - AGENCY FUNDS  
 September 30, 2020

	Board of County Commissioners	Clerk of Circuit Court	Tax Collector Agency
	Employee Flexible Spending Accounts	Agency Fund	Taxes, Tags and Delinquencies
<b>ASSETS</b>			
Equity in pooled cash and cash equivalents	\$ 294,849	\$ 7,491,347	\$ 8,282,503
Accounts receivable	-	6,838	29,911
Due from other funds	2,154	-	-
Due from other governments	-	-	-
<b>TOTAL ASSETS</b>	<b>297,003</b>	<b>7,498,185</b>	<b>8,312,414</b>
<b>LIABILITIES</b>			
Accounts payable	-	1,180	-
Due to other funds	-	180,350	1,247,774
Assets held for others	297,003	7,316,655	7,064,640
<b>TOTAL LIABILITIES</b>	<b>297,003</b>	<b>7,498,185</b>	<b>8,312,414</b>
<b>NET POSITION</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF FIDUCIARY NET  
 POSITION - AGENCY FUNDS  
 September 30, 2020

	Sheriff Agency Funds			
	Levy Account	Inmate Trust	Restitution	CARE and Sunshine
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 3,320	\$ 77,467	\$ 338	\$ 9,904
Accounts receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	3,568	-	-	-
<b>TOTAL ASSETS</b>	<u>6,888</u>	<u>77,467</u>	<u>338</u>	<u>9,904</u>
<b>LIABILITIES</b>				
Accounts payable	-	-	-	-
Due to other funds	-	35	338	-
Assets held for others	6,888	77,432	-	9,904
<b>TOTAL LIABILITIES</b>	<u>6,888</u>	<u>77,467</u>	<u>338</u>	<u>9,904</u>
<b>NET POSITION</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF FIDUCIARY NET  
 POSITION - AGENCY FUNDS  
 September 30, 2020

	Sheriff Agency Funds (Continued)		Total All Agency Funds
	Civil and Suspense	Benevolence	
<b>ASSETS</b>			
Equity in pooled cash and cash equivalents	\$ 10,026	\$ 120,857	\$ 16,290,611
Accounts receivable	-	-	36,749
Due from other funds	-	-	2,154
Due from other governments	812	-	4,380
<b>TOTAL ASSETS</b>	<b>10,838</b>	<b>120,857</b>	<b>16,333,894</b>
<b>LIABILITIES</b>			
Accounts payable	-	-	1,180
Due to other funds	10,838	-	1,439,335
Assets held for others	-	120,857	14,893,379
<b>TOTAL LIABILITIES</b>	<b>10,838</b>	<b>120,857</b>	<b>16,333,894</b>
<b>NET POSITION</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b> (concluded)

ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES- AGENCY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Balance October 1, 2019	Additions	Deductions	Balance September 30, 2020
<b>BOARD OF COUNTY COMMISSIONERS</b>				
EMPLOYEE FLEXIBLE SPENDING ACCOUNTS:				
ASSETS				
Cash and cash equivalents	\$ 256,819	\$ 870,824	\$ 832,794	\$ 294,849
Due from other funds	450	2,154	450	2,154
	<u>\$ 257,269</u>	<u>\$ 872,978</u>	<u>\$ 833,244</u>	<u>\$ 297,003</u>
LIABILITIES				
Assets held for others	<u>\$ 257,269</u>	<u>\$ 872,978</u>	<u>\$ 833,244</u>	<u>\$ 297,003</u>
<b>CLERK OF COURTS</b>				
AGENCY FUND:				
ASSETS				
Cash and cash equivalents	\$ 11,444,718	\$ 116,363,981	\$ 120,317,352	\$ 7,491,347
Accounts receivable	6,190	5,282	4,634	6,838
	<u>\$ 11,450,908</u>	<u>\$ 116,369,263</u>	<u>\$ 120,321,986</u>	<u>\$ 7,498,185</u>
LIABILITIES				
Assets held for others	<u>\$ 11,450,908</u>	<u>\$ 116,369,263</u>	<u>\$ 120,321,986</u>	<u>\$ 7,498,185</u>
<b>TAX COLLECTOR</b>				
TAXES, TAGS and DELINQUENCIES:				
ASSETS				
Cash and cash equivalents	\$ 6,764,658	\$ 197,016,398	\$ 195,498,553	\$ 8,282,503
Accounts receivable	31,577	203,045	204,711	29,911
	<u>\$ 6,796,235</u>	<u>\$ 197,219,443</u>	<u>\$ 195,703,264</u>	<u>\$ 8,312,414</u>
LIABILITIES				
Assets held for others	<u>\$ 6,796,235</u>	<u>\$ 197,219,443</u>	<u>\$ 195,703,264</u>	<u>\$ 8,312,414</u>
<b>SHERIFF</b>				
LEVY ACCOUNT:				
ASSETS				
Cash and cash equivalents	\$ 2,864	\$ 18,850	\$ 18,394	\$ 3,320
Due from other governments	-	3,568	-	\$ 3,568
	<u>\$ 2,864</u>	<u>\$ 22,418</u>	<u>\$ 18,394</u>	<u>\$ 6,888</u>
LIABILITIES				
Assets held for others	<u>\$ 2,864</u>	<u>\$ 22,418</u>	<u>\$ 18,394</u>	<u>\$ 6,888</u>

ST. JOHNS COUNTY, FLORIDA  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES- AGENCY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Balance October 1, 2019	Additions	Deductions	Balance September 30, 2020
<b>SHERIFF - CONTINUED</b>				
INMATE TRUST:				
ASSETS				
Cash and cash equivalents	\$ 93,937	\$ 1,318,614	\$ 1,335,084	\$ 77,467
LIABILITIES				
Assets held for others	\$ 93,937	\$ 1,318,614	\$ 1,335,084	\$ 77,467
RESTITUTION:				
ASSETS				
Cash and cash equivalents	\$ 653	\$ 5,035	\$ 5,350	\$ 338
LIABILITIES				
Assets held for others	\$ 653	\$ 5,035	\$ 5,350	\$ 338
CARE AND SUNSHINE:				
ASSETS				
Cash and cash equivalents	\$8,131	\$5,090	\$3,317	\$ 9,904
LIABILITIES				
Assets held for others	\$8,131	\$5,090	\$3,317	\$ 9,904
CIVIL AND SUSPENSE:				
ASSETS				
Cash and cash equivalents	\$ 7,119	\$ 78,350	\$ 75,443	\$ 10,026
Due from other governments	937	812	937	812
	<u>\$ 8,056</u>	<u>\$ 79,162</u>	<u>\$ 76,380</u>	<u>\$ 10,838</u>
LIABILITIES				
Assets held for others	<u>\$ 8,056</u>	<u>\$ 79,162</u>	<u>\$ 76,380</u>	<u>\$ 10,838</u>
BENEVOLENCE:				
ASSETS				
Cash and cash equivalents	<u>\$26,755</u>	<u>\$142,381</u>	<u>\$48,279</u>	<u>\$ 120,857</u>
LIABILITIES				
Assets held for others	<u>\$26,755</u>	<u>\$142,381</u>	<u>\$48,279</u>	<u>\$ 120,857</u>
<b>TOTAL - ALL AGENCY FUNDS</b>				
ASSETS				
Cash and cash equivalents	\$ 18,605,654	\$ 315,819,523	\$ 318,134,566	\$ 16,290,611
Accounts receivable	37,767	208,327	209,345	\$ 36,749
Due from other funds	450	2,154	450	\$ 2,154
Due from other governments	937	4,380	937	\$ 4,380
	<u>\$ 18,644,808</u>	<u>\$ 316,034,384</u>	<u>\$ 318,345,298</u>	<u>\$ 16,333,894</u>
LIABILITIES				
Assets held for others	<u>\$ 18,644,808</u>	<u>\$ 316,034,384</u>	<u>\$ 318,345,298</u>	<u>\$ 16,333,894</u> (concluded)

**ST. JOHNS COUNTY, FLORIDA**  
**BOARD OF COUNTY COMMISSIONERS**  
**SCHEDULE OF EXPENDITURES BY DEPARTMENT -**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Original Budget	Final Budget	Actual
<b>GENERAL FUND</b>			
General Government:			
Board of County Commissioners	\$ 1,136,472	\$ 1,111,228	\$ 1,053,592
Clerk of Courts	3,628,600	3,770,149	3,573,603
Tax Collector	7,220,127	7,220,127	6,744,404
Property Appraiser	5,486,260	5,489,327	5,226,916
Supervisor of Elections	2,538,869	2,904,039	2,698,160
County Administrator	1,423,422	1,649,498	1,622,255
Construction Services	418,465	406,974	398,610
Management and Budget	1,180,210	996,391	989,991
Risk Management	163,362	151,669	151,664
Management Information Systems	4,153,919	3,864,219	3,721,112
Purchasing	678,157	558,159	512,134
Personnel	1,602,974	1,256,776	1,214,906
County Attorney	1,468,534	1,398,265	1,345,848
Growth Management Services	5,229,933	4,669,044	4,560,895
Regional Planning Council	97,884	97,884	97,884
Ponte Vedra Zoning Board	20,186	20,186	18,959
Building Maintenance Services	8,515,768	7,207,295	5,962,024
Courthouse, Annex Maintenance	3,462,484	1,765,766	1,648,904
Allocation of Management Services	(4,960,253)	(4,960,253)	(4,944,970)
<b>Total General Government</b>	<b>43,465,373</b>	<b>39,576,743</b>	<b>36,596,891</b>
Public Safety:			
Sheriff	75,851,826	85,968,622	84,524,988
Juvenile Justice Detention Facility	192,121	192,121	188,782
Public Safety Communications	1,566,019	1,545,338	1,499,342
Detention Facility Subsidy	1,248,545	1,248,545	774,131
Codes Compliance	721,554	625,735	620,811
Emergency Management	832,130	979,778	873,339
Emergency Medical Service	12,001,040	12,146,109	11,845,250
Medical Examiner	956,312	876,144	668,122
Sheriff Complex Maintenance	1,809,711	1,623,908	1,548,562
Interoperable Radio Systems (E911)	1,638,396	1,671,473	1,601,777
Law Enforcement Facilities	0	78,092	78,092
Disaster Recovery	3,457,044	4,573,044	1,883,645
COVID 19 Board Expenses	0	29,500,000	3,482,851
<b>Total Public Safety</b>	<b>100,274,698</b>	<b>141,028,909</b>	<b>109,589,692</b>
Physical Environment:			
Agriculture and Home Economics	694,271	691,709	653,380
Hastings Agricultural Research Center	93,599	93,599	93,599
St. Johns Soil and Water Conservation	64,928	63,216	63,044
<b>Total Physical Environment</b>	<b>852,798</b>	<b>848,524</b>	<b>810,023</b>

(continued)



**ST. JOHNS COUNTY, FLORIDA**  
 BOARD OF COUNTY COMMISSIONERS  
 SCHEDULE OF EXPENDITURES BY DEPARTMENT -  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Original Budget	Final Budget	Actual
<b>GENERAL FUND - CONTINUED</b>			
Economic Environment:			
Community Development Block Grants	25,056,519	25,056,519	4,138,296
Economic Development	438,944	434,197	408,588
State Tax Incentive Refunding	1,590,000	1,590,000	1,290,106
Veterans Services	319,262	299,723	297,818
Housing	3,186,528	4,167,156	1,467,158
City of St. Augustine Historic CRA	485,088	487,159	487,158
City of St. Augustine Lincolnville CRA	337,621	340,205	340,205
<b>Total Economic Environment</b>	<b>31,413,962</b>	<b>32,374,959</b>	<b>8,429,329</b>
Human Services:			
Family Medical and Dental Center	1,395	1,669	1,669
Animal Control	1,370,891	1,288,214	1,171,211
Social Services	1,767,906	1,666,928	1,260,813
Medicaid Participation	1,588,250	1,598,885	1,598,885
Council on Aging	4,850	4,850	4,739
Human Services Support	2,436,640	2,341,740	2,328,442
Health & Human Services Complex	654,312	576,035	528,091
Health Care Clinic	470,000	470,000	350,155
<b>Total Human Services</b>	<b>8,294,244</b>	<b>7,948,321</b>	<b>7,244,005</b>
Culture and Recreation:			
Libraries	6,854,893	6,200,632	6,086,566
Recreation Programs	2,818,419	2,407,054	2,226,300
Recreation and Parks	6,651,481	6,245,935	5,609,428
Aquatics Program	468,516	361,952	361,951
<b>Total Culture and Recreation</b>	<b>16,793,309</b>	<b>15,215,573</b>	<b>14,284,245</b>
Court related:			
Clerk of Courts	3,613,643	3,357,709	3,338,848
Sheriff	1,689,920	1,698,297	1,614,480
Courthouse Facilities	-	1,485,523	1,485,523
FS939 Additional Court Costs	606,191	622,624	527,351
States Attorney	19,695	19,695	17,677
Public Defender	1,021	1,021	527
Circuit Court	14,328	14,328	9,484
Guardian Ad Litem	80,967	80,967	77,554
County Court	6,243	6,243	3,051
Court Reporting	1,498	1,498	1,452
Veterans Court	73,834	70,075	66,986
<b>Total Court related</b>	<b>6,107,340</b>	<b>7,357,980</b>	<b>7,142,933</b>
Debt Service:			
Sheriff	2,408,878	2,894,542	2,894,542
<b>Total Expenditures - General Fund</b>	<b>\$ 209,610,602</b>	<b>\$ 247,245,551</b>	<b>\$ 186,991,660</b> (continued)

**ST. JOHNS COUNTY, FLORIDA**  
 BOARD OF COUNTY COMMISSIONERS  
 SCHEDULE OF EXPENDITURES BY DEPARTMENT -  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Original Budget	Final Budget	Actual
<b>COUNTY TRANSPORTATION TRUST FUND</b>			
Transportation:			
Public Works Administration	\$ 3,325,245	\$ 2,888,136	\$ 2,839,222
Road and Sidewalk Construction	32,960,222	40,005,218	17,291,960
Disaster Recovery	14,590,097	14,980,344	362,972
Road and Bridge Maintenance	9,730,236	9,273,690	8,625,066
Fleet Services	991,896	675,804	362,457
Traffic and Transportation	2,547,774	2,368,667	2,198,411
Engineering	2,560,579	2,233,082	2,023,068
Land Management Systems	2,389,638	2,346,609	2,279,988
Total Expenditures - Transportation Fund	<u>\$ 69,095,687</u>	<u>\$ 74,771,550</u>	<u>\$ 35,983,144</u>
<b>BEACH FUND</b>			
Public Safety:			
City of St. Augustine Beach Patrol	\$ 52,316	\$ -	\$ 90,402
Life Saving Corps	719,954	709,515	670,628
Total Public Safety	<u>772,270</u>	<u>709,515</u>	<u>761,030</u>
Culture and Recreation:			
Beach Services	457,699	577,217	450,285
Beach Toll Collection	808,263	260,599	253,303
Total Culture and Recreation	<u>1,265,962</u>	<u>837,816</u>	<u>703,588</u>
Total Expenditures - Beach Fund	<u>\$ 2,038,232</u>	<u>\$ 1,547,331</u>	<u>\$ 1,464,618</u>
<b>TOURIST DEVELOPMENT TAX FUND</b>			
General Government:			
Category I	\$ 5,298,654	\$ 5,298,654	\$ 5,164,370
Category IV	3,120,184	3,084,907	1,549,484
Total General Government	<u>8,418,838</u>	<u>8,383,561</u>	<u>6,713,854</u>
Culture and Recreation:			
Category II	1,961,889	1,961,889	1,092,332
Category III	846,947	413,056	398,035
Category V	-	1,113,280	1,113,280
Total Culture and Recreation	<u>2,808,836</u>	<u>3,488,225</u>	<u>2,603,647</u>
Total Expenditures - Tourist Development Tax Fund	<u>\$ 11,227,674</u>	<u>\$ 11,871,786</u>	<u>\$ 9,317,501</u> (concluded)