

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, 2023

	General Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 190,703,011	\$ 190,688,312	\$ 183,960,429	\$ (6,727,883)
Licenses and permits	950,000	950,000	2,739,809	1,789,809
Intergovernmental	85,682,186	88,268,185	71,673,746	(16,594,439)
Charges for services	24,676,562	24,864,998	31,570,262	6,705,264
Fines and forfeitures	2,015,306	2,015,306	2,830,871	815,565
Contributions	-	19,071	26,962	7,891
Investment income	347,378	347,378	5,202,018	4,854,640
Miscellaneous revenue	9,500	1,394,164	2,384,066	989,902
FS 129 statutory reduction	(12,022,512)	(12,022,512)	-	12,022,512
TOTAL REVENUES	292,361,431	296,524,902	300,388,163	3,863,261
EXPENDITURES:				
Current:				
General government	64,773,118	65,668,172	51,191,067	14,477,105
Public safety	138,386,432	155,360,576	148,590,329	6,770,247
Physical environment	1,003,478	1,004,634	923,234	81,400
Economic environment	57,714,647	48,962,752	33,341,064	15,621,688
Human services	8,677,064	8,886,695	7,295,486	1,591,209
Culture and recreation	23,775,196	23,942,980	21,018,684	2,924,296
Court related	9,151,554	9,279,843	9,180,419	99,424
Debt service:				
Principal retirement	3,776,340	4,947,066	4,950,159	(3,093)
Interest and fiscal charges	141,880	192,110	126,779	65,331
TOTAL EXPENDITURES	307,399,709	318,244,828	276,617,221	41,627,607
EXCESS OF REVENUES OVER EXPENDITURES	(15,038,278)	(21,719,926)	23,770,942	45,490,868
OTHER FINANCING SOURCES (USES):				
Transfers in	13,873,976	13,509,203	6,623,525	(6,885,678)
Transfers out	(26,239,404)	(32,988,666)	(30,957,955)	2,030,711
Note proceeds	-	16,390,702	16,390,702	-
Subscription based information technology arrangement	-	-	259,082	259,082
Sale of capital assets	-	-	182,707	182,707
TOTAL OTHER FINANCING SOURCES (USES)	(12,365,428)	(3,088,761)	(7,501,939)	(4,413,178)
NET CHANGE IN FUND BALANCE	(27,403,706)	(24,808,687)	16,269,003	41,077,690
FUND BALANCES, BEGINNING OF YEAR	98,231,805	98,231,805	101,375,916	3,144,111
FUND BALANCES, END OF YEAR	\$ 70,828,099	\$ 73,423,118	\$ 117,644,919	\$ 44,221,801

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, 2023

	Transportation Trust			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 41,052,363	\$ 41,052,173	\$ 40,395,531	\$ (656,642)
Licenses and permits	1,600,000	1,600,000	2,105,149	505,149
Intergovernmental	17,690,499	28,724,398	6,488,170	(22,236,228)
Charges for services	5,152,895	5,152,895	4,681,282	(471,613)
Contributions	1,964,024	16,025,026	18,482,484	2,457,458
Investment income	289,200	289,200	3,340,264	3,051,064
Miscellaneous revenue	-	-	146,775	146,775
FS 129 statutory reduction	(2,720,787)	(2,720,787)	-	2,720,787
TOTAL REVENUES	<u>65,028,194</u>	<u>90,122,905</u>	<u>75,639,655</u>	<u>(14,483,250)</u>
EXPENDITURES:				
Current:				
Transportation	106,259,349	134,152,002	53,428,378	80,723,624
Debt service:				
Principal retirement	-	-	91,867	(91,867)
TOTAL EXPENDITURES	<u>106,259,349</u>	<u>134,152,002</u>	<u>53,520,245</u>	<u>80,631,757</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(41,231,155)</u>	<u>(44,029,097)</u>	<u>22,119,410</u>	<u>66,148,507</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	49,196	49,196	55,360	6,164
Transfers out	(758,702)	(758,702)	(758,702)	-
Subscription based information technology arrangement	-	-	364,812	364,812
Sale of capital assets	-	-	3,730	3,730
TOTAL OTHER FINANCING SOURCES (USES)	<u>(709,506)</u>	<u>(709,506)</u>	<u>(334,800)</u>	<u>374,706</u>
NET CHANGE IN FUND BALANCE	(41,940,661)	(44,738,603)	21,784,610	66,523,213
FUND BALANCES, BEGINNING OF YEAR	58,501,692	58,501,692	57,441,880	(1,059,812)
FUND BALANCES, END OF YEAR	<u>\$ 16,561,031</u>	<u>\$ 13,763,089</u>	<u>\$ 79,226,490</u>	<u>\$ 65,463,401</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, 2023

	Fire District			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 52,988,486	\$ 52,984,581	\$ 51,070,304	\$ (1,914,277)
Licenses and permits	850,000	850,000	1,063,243	213,243
Intergovernmental	2,504,237	4,136,048	1,242,532	(2,893,516)
Charges for services	54,100	54,100	54,197	97
Investment income	71,500	71,500	1,512,673	1,441,173
Miscellaneous revenue	-	-	31,249	31,249
FS 129 statutory reduction	(2,698,204)	(2,698,204)	-	2,698,204
TOTAL REVENUES	<u>53,770,119</u>	<u>55,398,025</u>	<u>54,974,198</u>	<u>(423,827)</u>
EXPENDITURES:				
Current:				
Public safety	<u>57,567,455</u>	<u>61,688,238</u>	<u>52,022,986</u>	<u>9,665,252</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,797,336)</u>	<u>(6,290,213)</u>	<u>2,951,212</u>	<u>9,241,425</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	(1,228,964)	(1,228,964)	(1,228,964)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,228,964)</u>	<u>(1,228,964)</u>	<u>(1,228,964)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(5,026,300)	(7,519,177)	1,722,248	9,241,425
FUND BALANCES, BEGINNING OF YEAR	<u>16,859,862</u>	<u>16,859,862</u>	<u>16,547,988</u>	<u>(311,874)</u>
FUND BALANCES, END OF YEAR	<u>\$ 11,833,562</u>	<u>\$ 9,340,685</u>	<u>\$ 18,270,236</u>	<u>\$ 8,929,551</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, 2023

	COVID Pandemic Related Grants			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 45,762,877	\$ 45,762,877	\$ 11,696,401	\$ (34,066,476)
Investment income	-	-	174,340	174,340
TOTAL REVENUES	<u>45,762,877</u>	<u>45,762,877</u>	<u>11,870,741</u>	<u>(33,892,136)</u>
EXPENDITURES:				
Current:				
Economic environment	45,911,359	44,787,894	10,718,655	34,069,239
Human services	7,308,898	7,308,839	3,938	7,304,901
TOTAL EXPENDITURES:	<u>53,220,257</u>	<u>52,096,733</u>	<u>10,722,593</u>	<u>41,374,140</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(7,457,380)</u>	<u>(6,333,856)</u>	<u>1,148,148</u>	<u>7,482,004</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(1,123,465)	(1,123,464)	1
NET CHANGE IN FUND BALANCE	(7,457,380)	(7,457,321)	24,684	7,482,005
FUND BALANCES, BEGINNING OF YEAR	7,493,374	7,493,374	70,752	(7,422,622)
FUND BALANCES, END OF YEAR	<u>\$ 35,994</u>	<u>\$ 36,053</u>	<u>\$ 95,436</u>	<u>\$ 59,383</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.

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

Florida Retirement System

	2015	2016	2017	2018	2019	2020	2021	2022	2023
Employer's proportion of the net pension liability	0.4456%	0.4939%	0.5153%	0.5056%	0.5186%	0.5447%	0.5336%	0.4549%	0.5877%
Employer's proportionate share of the net pension liability	\$ 57,557,730	\$ 124,721,262	\$ 152,072,757	\$ 152,284,396	\$ 178,591,715	\$ 236,085,244	\$ 39,840,519	\$ 198,561,484	\$ 234,180,867
Covered payroll ⁽²⁾	\$ 99,794,551	\$ 105,920,653	\$ 113,229,849	\$ 117,101,277	\$ 122,731,990	\$ 130,930,135	\$ 138,777,292	\$ 146,290,314	\$ 171,759,562
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	57.6762%	117.7497%	134.3045%	130.0450%	145.5136%	180.3139%	28.7082%	135.7311%	136.3423%
Plan fiduciary net position as a percentage of the total pension liability	92.00%	84.88%	83.89%	84.26%	82.61%	78.85%	96.40%	82.89%	82.38%

Health Insurance Subsidy Program

	2015	2016	2017	2018	2019	2020	2021	2022	2023
Employer's proportion of the net pension liability	0.3289%	0.3428%	0.3563%	0.3594%	0.3668%	0.3772%	0.3917%	0.4012%	0.4329%
Employer's proportionate share of the net pension liability	\$ 33,541,027	\$ 39,950,792	\$ 37,962,303	\$ 38,035,752	\$ 41,046,263	\$ 46,054,100	\$ 48,049,739	\$ 42,498,312	\$ 68,745,433
Covered payroll ⁽²⁾	\$ 99,794,551	\$ 105,920,653	\$ 113,229,849	\$ 117,101,277	\$ 122,731,990	\$ 130,930,135	\$ 138,777,292	\$ 146,290,314	\$ 171,759,562
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	33.6101%	37.7177%	33.5268%	32.4811%	33.4438%	35.1746%	34.6236%	29.0507%	40.0242%
Plan fiduciary net position as a percentage of the total pension liability	0.50%	0.97%	1.64%	2.15%	2.63%	3.00%	3.56%	4.81%	4.12%

Notes to schedules:

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

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

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

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

Florida Retirement System									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
Contractually required contribution	\$ 11,141,167	\$ 12,778,729	\$ 13,449,008	\$ 14,617,515	\$ 16,686,823	\$ 18,423,658	\$ 20,735,372	\$ 23,965,138	\$ 29,688,808
Contribution in relation to the contractually required contribution	11,141,167	12,778,729	13,449,008	14,617,515	16,686,823	18,423,658	20,735,372	23,965,138	29,688,808
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll ⁽²⁾	\$ 101,266,093	\$ 109,537,776	\$ 114,356,007	\$ 117,311,547	\$ 125,477,418	\$ 131,758,661	\$ 140,668,836	\$ 151,439,020	\$ 173,464,787
Contributions as a percentage of covered payroll	11.00%	11.67%	11.76%	12.46%	13.30%	13.98%	14.74%	15.82%	17.12%

Health Insurance Subsidy Program									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
Contractually required contribution	\$ 1,376,372	\$ 1,816,671	\$ 1,898,659	\$ 1,951,400	\$ 2,082,860	\$ 2,186,304	\$ 2,332,100	\$ 2,510,019	\$ 2,879,515
Contribution in relation to the contractually required contribution	1,376,372	1,816,671	1,898,659	1,951,400	2,082,860	2,186,304	2,332,100	2,510,019	2,879,515
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll ⁽²⁾	\$ 101,266,093	\$ 109,537,776	\$ 114,356,007	\$ 117,311,547	\$ 125,477,418	\$ 131,758,661	\$ 140,668,836	\$ 151,439,020	\$ 173,464,787
Contributions as a percentage of covered payroll	1.36%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%

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

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

ST. JOHNS COUNTY, FLORIDA

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

	2017	2018	2019	2020	2021	2022	2023
Total OPEB liability							
Service cost	\$ 1,382,083	\$ 1,026,233	\$ 1,067,395	\$ 1,154,965	\$ 757,479	\$ 769,790	\$ 800,093
Interest	3,180,427	2,325,412	2,417,737	2,522,470	1,777,914	1,734,758	1,972,933
Changes in benefit terms	-	-	-	-	-	-	667,397
Difference between expected and actual experience	-	-	-	1,583,044	-	2,795,497	-
Changes in assumptions and other inputs	-	-	-	(14,422,093)	-	1,754,381	-
Benefit payments	(1,968,724)	(1,973,588)	(1,971,138)	(1,951,826)	(1,839,409)	(4,583,832)	(2,257,191)
Net change in total OPEB liability	2,593,786	1,378,057	1,513,994	(11,113,440)	695,984	2,470,594	1,183,232
Total OPEB liability - beginning	33,142,348	35,736,134	37,114,191	38,628,185	27,514,745	28,210,729	30,681,323
Total OPEB liability - ending (a)	\$ 35,736,134	\$ 37,114,191	\$ 38,628,185	\$ 27,514,745	\$ 28,210,729	\$ 30,681,323	\$ 31,864,555
Plan fiduciary net position							
Contributions-employer	\$ 2,305,881	\$ 2,514,634	\$ 2,095,692	\$ 839,680	\$ -	\$ -	\$ -
Net investment income	3,437,042	2,435,764	1,310,149	3,538,077	7,893,037	(8,131,469)	3,742,973
Benefit payments	(1,968,724)	(1,973,588)	(1,971,138)	(1,951,826)	(1,839,409)	(4,583,832)	(2,257,191)
Administrative expense	(18,000)	(6,000)	(17,890)	(18,000)	(6,000)	(6,000)	(18,000)
Net change in plan fiduciary net position	3,756,199	2,970,810	1,416,813	2,407,931	6,047,628	(12,721,301)	1,467,782
Plan fiduciary net position-beginning	27,279,085	31,035,284	34,006,094	35,422,907	37,830,838	43,878,466	31,157,165
Plan fiduciary net position-ending (b)	\$ 31,035,284	\$ 34,006,094	\$ 35,422,907	\$ 37,830,838	\$ 43,878,466	\$ 31,157,165	\$ 32,624,947
County's net OPEB (asset) liability-ending (a) - (b)	\$ 4,700,850	\$ 3,108,097	\$ 3,205,278	\$ (10,316,093)	\$ (15,667,737)	\$ (475,842)	\$ (760,392)
Plan fiduciary net position as a percentage of the total OPEB liability	86.85%	91.63%	91.70%	137.49%	155.54%	101.55%	102.39%
Covered employee payroll	\$ 90,187,284	\$ 101,653,797	\$ 124,813,810	\$ 132,434,577	\$ 139,145,647	\$ 152,033,962	\$ 176,057,115
County's net OPEB (asset) liability as a percentage of covered employee payroll	5.21%	3.06%	2.57%	-7.79%	-11.26%	-0.31%	-0.43%

Notes to schedule:

- (1) GASB Statement No. 75 was implemented in 2018. GASB Statement No. 74 was implemented in 2017. Until a full 10-year trend is compiled, information for years for which it is available will be presented.
- (2) For fiscal year ended September 30, 2020, the County revised its assumptions used for the calculation. Specifically, changes were made to reflect the encouragement by the County and the actual migration of retirees into the higher deductible policies offered by the Plan.
- (3) The following discount rate was used in each period:

September 30, 2017	7.0%
September 30, 2018	6.5%
September 30, 2019	6.5%
September 30, 2020	6.5%
September 30, 2021	6.5%
September 30, 2022	6.5%
September 30, 2023	6.5%

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

	2017	2018	2019	2020	2021	2022	2023
Actuarially determined contribution	\$ 3,113,056	\$ 1,570,141	\$ 1,592,183	\$ 12,000	\$ 12,000	\$ 198,212	\$ 218,573
Contributions in relation to the actuarially determined contribution	\$ 2,305,881	\$ 2,514,634	\$ 2,095,692	\$ 839,650	\$ -	\$ -	\$ -
Contribution deficiency (excess)	\$ 807,175	\$ (944,493)	\$ (503,509)	\$ (827,650)	\$ 12,000	\$ 198,212	\$ 218,573
Covered employee payroll	\$ 90,187,284	\$ 101,653,797	\$ 124,813,810	\$ 132,434,577	\$ 139,145,647	\$ 152,033,962	\$ 176,057,115
Contributions as a percentage of covered payroll	2.56%	2.47%	1.68%	0.63%	0.00%	0.00%	0.00%

Notes to Schedule:

Valuation date -

Actuarially determined contribution rates are calculated as of October 1, the beginning of the fiscal year in which contributions are reported

October 1, 2021

Methods and assumptions used to determine contribution rates

Actuarial cost method

Entry Age Normal

Amortization method

Level Percentage of Payroll, Closed

Amortization period

15 years

Asset valuation method

20% of the difference between expected actuarial value (based on assumed return) and market value is recognized each year with 15% corridor around market value

Inflation

2.25%

Healthcare cost trend rates

Getzen Model; trend starting at 2.25% for 2022 (0% for premiums), 2.75% for 2023, 3.25% for 2024, 5.42% for 2025, and gradually decreasing to an ultimate trend rate of 3.75%.

Salary increases

Rates used in the July 1, 2021 actuarial valuation of the Florida Retirement System 3.4% to 8.2%, including inflation.

Investment rate of return

6.50%

Retirement Age

Rates used in the July 1, 2021 actuarial valuation of the Florida Retirement System and are based on a statewide experience study covering the period 2013 - 2018.

Mortality

Tables used in the July 1, 2021 actuarial valuation of the Florida Retirement System. These rates were taken from adjusted Pub-2010 mortality tables published by the Society of Actuaries with generational mortality improvements using Scale MP-2018, and are based on a statewide experience study covering the period 2013 - 2018.

Ageing factors

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

Expenses

Administrative expenses are included in per capita health costs.

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

Other Information:

There were no benefit changes during the year.

ST. JOHNS COUNTY, FLORIDA

SCHEDULE OF INVESTMENT RETURNS - OTHER POSTEMPLOYMENT BENEFITS PLAN
LAST 10 FISCAL YEARS⁽¹⁾

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Annual money-weighted average rate of return, net of investment expense	11.08%	7.53%	2.81%	8.66%	18.39%	(22.32)%	10.70%

(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, 2023

	Board of County Commissioners Sub-fund	Clerk of Circuit Court Sub-fund	Sheriff Sub-fund	Tax Collector Sub-fund	Property Appraiser Sub-fund	Supervisor of Elections Sub-fund	Subtotals	Interfund Eliminations & Consolidations	Total
ASSETS									
Equity in pooled cash and cash equivalents	\$ 43,164,519	\$ 1,461,826	\$ 5,120,682	\$ 8,370,137	\$ 1,301,602	\$ 385,482	\$ 59,804,248	\$ -	\$ 59,804,248
Investments	48,754,229	-	-	-	-	-	48,754,229	-	48,754,229
Accounts receivable	1,530,766	-	20,062	-	-	-	1,550,828	-	1,550,828
Leases receivable	2,340,414	-	-	-	-	-	2,340,414	-	2,340,414
Interest receivable	669,004	-	-	-	-	-	669,004	-	669,004
Advance from other funds	981,280	-	-	-	-	-	981,280	-	981,280
Due from other funds	13,249,455	1,502	110,287	-	-	-	13,361,244	-	13,361,244
Due from other county agencies	10,219,821	9,378	256,316	-	-	-	10,485,515	(9,905,941)	579,574
Due from other governments	10,933,013	5,337	153,091	-	3,067	836	11,095,344	-	11,095,344
Other assets	599,533	3,242	-	10,261	-	12,952	625,988	-	625,988
TOTAL ASSETS	\$ 132,442,034	\$ 1,481,285	\$ 5,660,438	\$ 8,380,398	\$ 1,304,669	\$ 399,270	\$ 149,668,094	\$ (9,905,941)	\$ 139,762,153
LIABILITIES									
Accounts payable and accrued liabilities	\$ 8,519,352	\$ 247,034	\$ 4,346,254	\$ 212,658	\$ 20,633	\$ 151,759	\$ 13,497,690	\$ -	\$ 13,497,690
Accounts payable - retainage	113,051	-	-	-	-	-	113,051	-	113,051
Customer deposits	1,022,617	72,423	-	-	-	-	1,095,040	-	1,095,040
Due to other funds	262,701	-	-	-	-	-	262,701	-	262,701
Due to other county agencies	150,127	340,992	1,314,184	7,148,632	1,235,987	246,675	10,436,597	(9,905,941)	530,656
Due to other governments	2,367,383	813,587	-	1,015,719	44,982	-	4,241,671	-	4,241,671
Unearned revenue	24,859	7,249	-	-	3,067	836	36,011	-	36,011
TOTAL LIABILITIES	12,460,090	1,481,285	5,660,438	8,377,009	1,304,669	399,270	29,682,761	(9,905,941)	19,776,820
DEFERRED INFLOWS OF RESOURCES									
Lease related	2,340,414	-	-	-	-	-	2,340,414	-	2,340,414
FUND BALANCES									
Nonspendable	1,580,213	3,242	-	10,261	-	12,952	1,606,668	-	1,606,668
Restricted	157,655	-	-	3,389	-	-	161,044	-	161,044
Assigned	27,288,578	-	-	-	-	-	27,288,578	-	27,288,578
Unassigned	88,615,084	(3,242)	-	(10,261)	-	(12,952)	88,588,629	-	88,588,629
TOTAL FUND BALANCES	117,641,530	-	-	3,389	-	-	117,644,919	-	117,644,919
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 132,442,034	\$ 1,481,285	\$ 5,660,438	\$ 8,380,398	\$ 1,304,669	\$ 399,270	\$ 149,668,094	\$ -	\$ 139,762,153

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, 2023

	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	\$ 190,703,011	\$ 190,688,312	\$ 183,960,429	\$ -	\$ -	\$ -
Licenses and permits	950,000	950,000	2,739,809	-	-	-
Intergovernmental	85,471,641	87,589,135	69,932,993	140,545	140,545	220,189
Charges for services	13,046,740	12,683,498	14,409,112	5,350,885	5,350,885	3,985,815
Fines and forfeitures	495,206	495,206	593,083	1,520,100	1,520,100	2,237,788
Contributions	-	19,071	26,962	-	-	-
Investment income	347,378	347,378	4,981,810	-	-	-
Miscellaneous revenue	1,000	1,000	930,410	8,500	8,500	39,067
F.S. 129 statutory reduction	(12,022,512)	(12,022,512)	-	-	-	-
TOTAL REVENUES	278,992,464	280,751,088	277,574,608	7,020,030	7,020,030	6,482,859
EXPENDITURES:						
Current:						
General government	47,571,198	48,347,132	36,015,997	6,436,679	6,451,900	5,632,227
Public safety	31,612,212	42,743,563	37,141,959	-	-	-
Physical environment	1,003,478	1,004,634	923,234	-	-	-
Economic environment	57,714,647	48,962,752	33,341,064	-	-	-
Human services	8,677,064	8,886,695	7,295,486	-	-	-
Culture and recreation	23,775,196	23,942,980	21,018,684	-	-	-
Court related	2,760,017	2,717,993	2,671,731	4,096,130	4,190,039	4,171,089
Debt service:						
Principal retirement	-	649,260	649,260	-	-	-
Interest and fiscal charges	-	51,595	51,595	-	-	-
TOTAL EXPENDITURES	173,113,812	177,306,604	139,109,010	10,532,809	10,641,939	9,803,316
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	105,878,652	103,444,484	138,465,598	(3,512,779)	(3,621,909)	(3,320,457)
OTHER FINANCING SOURCES (USES):						
Transfers in	3,577,142	3,577,142	3,787,819	-	-	-
Transfers in - from Officers	6,500,000	6,500,000	10,191,452	-	-	-
Transfers in - from Board	-	-	-	3,512,779	3,621,909	3,621,909
Net transfers in	10,077,142	10,077,142	13,979,271	3,512,779	3,621,909	3,621,909
Transfers out	(24,926,361)	(30,110,201)	(30,957,955)	-	-	-
Transfers out - to Officers	(118,433,139)	(121,220,112)	(118,656,334)	-	-	-
Transfers out - to Board	-	-	-	-	-	(301,452)
Net transfers out	(143,359,500)	(151,330,313)	(149,614,289)	-	-	(301,452)
Note proceeds	-	13,000,000	13,000,000	-	-	-
Subscription Based Information Technology Arrangement	-	-	259,082	-	-	-
Sale of capital assets	-	-	182,707	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(133,282,358)	(128,253,171)	(122,193,229)	3,512,779	3,621,909	3,320,457
NET CHANGE IN FUND BALANCE	(27,403,706)	(24,808,687)	16,272,369	-	-	-
FUND BALANCES, BEGINNING OF YEAR	98,222,620	98,222,620	101,369,161	-	-	-
FUND BALANCES, END OF YEAR	\$ 70,818,914	\$ 73,413,933	\$ 117,641,530	\$ -	\$ -	\$ -

(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, 2023

	Sheriff Sub-fund			Tax Collector Sub-fund		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	70,000	426,992	1,409,051	-	-	-
Charges for services	5,584,854	6,121,833	5,139,774	8,720,643	8,720,643	15,036,896
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	-	-	220,208
Miscellaneous revenue	-	1,384,664	1,384,664	-	-	-
F.S. 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	5,654,854	7,933,489	7,933,489	8,720,643	8,720,643	15,257,104
EXPENDITURES:						
Current:						
General government	-	-	-	8,720,643	8,720,643	8,111,838
Public safety	106,774,220	112,617,013	111,448,370	-	-	-
Physical environment	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	2,295,407	2,371,811	2,337,599	-	-	-
Debt service:						
Principal retirement	3,776,340	4,276,467	4,279,560	-	-	-
Interest and fiscal charges	141,880	139,541	74,210	-	-	-
TOTAL EXPENDITURES	112,987,847	119,404,832	118,139,739	8,720,643	8,720,643	8,111,838
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(107,332,993)	(111,471,343)	(110,206,250)	-	-	7,145,266
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers in - from Officers	-	-	-	-	-	-
Transfers in - from Board	107,332,993	108,080,641	108,080,641	-	-	-
Net transfers in	107,332,993	108,080,641	108,080,641	-	-	-
Transfers out	-	-	-	-	-	-
Transfers out - to Officers	-	-	-	-	-	-
Transfers out - to Board	-	-	(1,265,093)	-	-	(7,148,632)
Net transfers out	-	-	(1,265,093)	-	-	(7,148,632)
Note proceeds	-	3,390,702	3,390,702	-	-	-
Subscription Based Information Technology Arrangement	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	107,332,993	111,471,343	110,206,250	-	-	(7,148,632)
NET CHANGE IN FUND BALANCE	-	-	-	-	-	(3,366)
FUND BALANCES, BEGINNING OF YEAR	-	-	-	9,185	9,185	6,755
FUND BALANCES, END OF YEAR	\$ -	\$ -	\$ -	\$ 9,185	\$ 9,185	\$ 3,389

(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, 2023

	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	-	-	-	-	111,513	111,513
Charges for services	1,229,488	1,229,488	1,478,142	-	-	20,811
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous revenue	-	-	14,450	-	-	15,475
F.S. 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	1,229,488	1,229,488	1,492,592	-	111,513	147,799
EXPENDITURES:						
Current:						
General government	8,040,209	8,040,209	6,785,379	3,260,437	3,349,637	3,145,914
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	21,339	21,339
Interest and fiscal charges	-	-	-	-	974	974
TOTAL EXPENDITURES	8,040,209	8,040,209	6,785,379	3,260,437	3,371,950	3,168,227
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(6,810,721)	(6,810,721)	(5,292,787)	(3,260,437)	(3,260,437)	(3,020,428)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers in - from Officers	-	-	-	-	-	-
Transfers in - from Board	6,810,721	6,810,721	6,528,774	3,260,437	3,260,437	3,260,716
Net transfers in	6,810,721	6,810,721	6,528,774	3,260,437	3,260,437	3,260,716
Transfers out	-	-	-	-	-	-
Transfers out - to Officers	-	-	-	-	-	-
Transfers out - to Board	-	-	(1,235,987)	-	-	(240,288)
Net transfers out	-	-	(1,235,987)	-	-	(240,288)
Note proceeds	-	-	-	-	-	-
Subscription Based Information Technology Arrangement	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	6,810,721	6,810,721	5,292,787	3,260,437	3,260,437	3,020,428
NET CHANGE IN FUND BALANCE	-	-	-	-	-	-
FUND BALANCES, BEGINNING OF YEAR	-	-	-	-	-	-
FUND BALANCES, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING SCHEDULE OF REVENUES,
 EXPENDITURES AND CHANGES
 IN FUND BALANCES-BUDGET AND ACTUAL
 BOARD AND OFFICER GENERAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Subtotals			Interfund Eliminations and Consolidations		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
REVENUES:						
Taxes	\$ 190,703,011	\$ 190,688,312	\$ 183,960,429	\$ -	\$ -	\$ -
Licenses and permits	950,000	950,000	2,739,809	-	-	-
Intergovernmental	85,682,186	88,268,185	71,673,746	-	-	-
Charges for services	33,932,610	34,106,347	40,070,550	(9,256,048)	(9,241,349)	(8,500,288)
Fines and forfeitures	2,015,306	2,015,306	2,830,871	-	-	-
Contributions	-	19,071	26,962	-	-	-
Investment income	347,378	347,378	5,202,018	-	-	-
Miscellaneous revenue	9,500	1,394,164	2,384,066	-	-	-
F.S. 129 statutory reduction	(12,022,512)	(12,022,512)	-	-	-	-
TOTAL REVENUES	301,617,479	305,766,251	308,888,451	(9,256,048)	(9,241,349)	(8,500,288)
EXPENDITURES:						
Current:						
General government	74,029,166	74,909,521	59,691,355	(9,256,048)	(9,241,349)	(8,500,288)
Public safety	138,386,432	155,360,576	148,590,329	-	-	-
Physical environment	1,003,478	1,004,634	923,234	-	-	-
Economic environment	57,714,647	48,962,752	33,341,064	-	-	-
Human services	8,677,064	8,886,695	7,295,486	-	-	-
Culture and recreation	23,775,196	23,942,980	21,018,684	-	-	-
Court related	9,151,554	9,279,843	9,180,419	-	-	-
Debt service:						
Principal retirement	3,776,340	4,947,066	4,950,159	-	-	-
Interest and fiscal charges	141,880	192,110	126,779	-	-	-
TOTAL EXPENDITURES	316,655,757	327,486,177	285,117,509	(9,256,048)	(9,241,349)	(8,500,288)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(15,038,278)	(21,719,926)	23,770,942	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers in	3,577,142	3,577,142	3,787,819	-	-	-
Transfers in - from Officers	6,500,000	6,500,000	10,191,452	-	-	(10,191,452)
Transfers in - from Board	120,916,930	121,773,708	121,492,040	(117,120,096)	(118,341,647)	(118,656,334)
Net transfers in	130,994,072	131,850,850	135,471,311	(117,120,096)	(118,341,647)	(128,847,786)
Transfers out	(24,926,361)	(30,110,201)	(30,957,955)	-	-	-
Transfers out - to Officers	(118,433,139)	(121,220,112)	(118,656,334)	117,120,096	118,341,647	118,656,334
Transfers out - to Board	-	-	(10,191,452)	-	-	10,191,452
Net transfers out	(143,359,500)	(151,330,313)	(159,805,741)	117,120,096	118,341,647	128,847,786
Note proceeds	-	16,390,702	16,390,702	-	-	-
Subscription Based Information Technology Arrangement	-	-	259,082	-	-	-
Sale of capital assets	-	-	182,707	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(12,365,428)	(3,088,761)	(7,501,939)	-	-	-
NET CHANGE IN FUND BALANCE	(27,403,706)	(24,808,687)	16,269,003	-	-	-
FUND BALANCES, BEGINNING OF YEAR	98,231,805	98,231,805	101,375,916	-	-	-
FUND BALANCES, END OF YEAR	\$ 70,828,099	\$ 73,423,118	\$ 117,644,919	\$ -	\$ -	\$ -

(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, 2023

	Totals		
	Original Budget	Final Budget	Actual
REVENUES:			
Taxes	\$ 190,703,011	\$ 190,688,312	\$ 183,960,429
Licenses and permits	950,000	950,000	2,739,809
Intergovernmental	85,682,186	88,268,185	71,673,746
Charges for services	24,676,562	24,864,998	31,570,262
Fines and forfeitures	2,015,306	2,015,306	2,830,871
Contributions	-	19,071	26,962
Investment income	347,378	347,378	5,202,018
Miscellaneous revenue	9,500	1,394,164	2,384,066
F.S. 129 statutory reduction	(12,022,512)	(12,022,512)	-
TOTAL REVENUES	292,361,431	296,524,902	300,388,163
EXPENDITURES:			
Current:			
General government	64,773,118	65,668,172	51,191,067
Public safety	138,386,432	155,360,576	148,590,329
Physical environment	1,003,478	1,004,634	923,234
Economic environment	57,714,647	48,962,752	33,341,064
Human services	8,677,064	8,886,695	7,295,486
Culture and recreation	23,775,196	23,942,980	21,018,684
Court related	9,151,554	9,279,843	9,180,419
Debt service:			
Principal retirement	3,776,340	4,947,066	4,950,159
Interest and fiscal charges	141,880	192,110	126,779
TOTAL EXPENDITURES	307,399,709	318,244,828	276,617,221
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(15,038,278)	(21,719,926)	23,770,942
OTHER FINANCING SOURCES (USES):			
Transfers in	3,577,142	3,577,142	3,787,819
Transfers in - from Officers	6,500,000	6,500,000	-
Transfers in - from Board	3,796,834	3,432,061	2,835,706
Net transfers in	13,873,976	13,509,203	6,623,525
Transfers out	(24,926,361)	(30,110,201)	(30,957,955)
Transfers out - to Officers	(1,313,043)	(2,878,465)	-
Transfers out - to Board	-	-	-
Net transfers out	(26,239,404)	(32,988,666)	(30,957,955)
Note proceeds	-	16,390,702	16,390,702
Subscription Based Information Technology Arrangement	-	-	259,082
Sale of capital assets	-	-	182,707
TOTAL OTHER FINANCING SOURCES (USES)	(12,365,428)	(3,088,761)	(7,501,939)
NET CHANGE IN FUND BALANCE	(27,403,706)	(24,808,687)	16,269,003
FUND BALANCES, BEGINNING OF YEAR	98,231,805	98,231,805	101,375,916
FUND BALANCES, END OF YEAR	\$ 70,828,099	\$ 73,423,118	\$ 117,644,919
			(concluded)

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

Tourist Development Tax – To account for collection and disbursement of the local option bed taxes.

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

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

County Cultural Center – To improve, operate and maintain the St. Augustine Amphitheater, Ponte Vedra Concert Hall, and County Fairgrounds for the development of the arts in St. Johns County.

SPECIAL REVENUE FUNDS DESCRIPTIONS (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SPECIAL REVENUE FUNDS DESCRIPTIONS (continued)

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

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

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

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

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

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

Serenata Beach M.S.T.U. – to account for revenues and expenditures from special assessments collected within the M.S.T.U. area to re-nourish the dunes and beach and replace sand on Serenata Beach.

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

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

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

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

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

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

Tourist Development Tax Fund – Clerk – to account for and report tourist development taxes assigned to the Clerk of Circuit Court and Comptrollers to assist with tourist development in the County.

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.

SPECIAL REVENUE FUNDS DESCRIPTIONS (concluded)

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

DEBT SERVICE FUNDS DESCRIPTIONS

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

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

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

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

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

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

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

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

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

DEBT SERVICE FUNDS DESCRIPTIONS (concluded)

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

Special Obligation Refunding Revenue Bonds, Series 2019 – To account for the debt service requirements to retire the annual principal requirements during this fiscal year. This note is payable from and secured by the Board's promise to budget and appropriate sufficient funds to meet the annual debt service requirements.

Taxable Special Obligation Revenue Note, Series 2020 - To account for the debt service requirements to retire the annual principal requirements during this fiscal year. This note is payable from and secured by the Board's promise to budget and appropriate sufficient funds to meet the annual debt service requirements.

Taxable Special Obligation Refunding Revenue Note, Series 2021 - To account for the debt service requirements to retire the annual principal requirements during this fiscal year. This note is payable from and secured by the Board's promise to budget and appropriate sufficient funds to meet the annual debt service requirements.

Special Obligation Revenue Bond, Series 2022 – To account for the debt service requirements to retire the annual principal requirements during this fiscal year. This note is payable from and secured by the Board's promise to budget and appropriate sufficient funds to meet the annual debt service requirements.

Special Obligation Revenue Note Series 2022A – To account for the debt service requirements to retire the annual principal requirements during this fiscal year. This note is payable from and secured by the Board's promise to budget and appropriate sufficient funds to meet the annual debt service requirements.

CAPITAL PROJECTS FUNDS DESCRIPTIONS

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

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

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

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

CAPITAL PROJECTS FUNDS DESCRIPTIONS (concluded)

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.

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

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

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

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

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

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

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

	<u>Special Revenue Funds</u>			
	<u>County Health Department</u>	<u>Building Services</u>	<u>Court Facilities</u>	<u>Law Enforcement Trust</u>
ASSETS				
Equity in pooled cash and cash equivalents	\$ 534,015	\$ 10,773,258	\$ 249,822	\$ 18,488
Investments	-	20,613,639	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	97,664	-	-
Due from other funds	-	-	-	-
Due from other governments	-	30,600	-	-
Inventory	-	-	-	-
Other assets	-	9,551	-	-
TOTAL ASSETS	<u>\$ 534,015</u>	<u>\$ 31,524,712</u>	<u>\$ 249,822</u>	<u>\$ 18,488</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 496,526	\$ 439,923	\$ -	\$ -
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	35,514	-	-
Due to other governments	-	90,223	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	<u>496,526</u>	<u>565,660</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Lease related	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS):				
Nonspendable	-	9,551	-	-
Restricted	-	27,213,103	213,040	18,488
Assigned	37,489	3,736,398	36,782	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>37,489</u>	<u>30,959,052</u>	<u>249,822</u>	<u>18,488</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	<u>\$ 534,015</u>	<u>\$ 31,524,712</u>	<u>\$ 249,822</u>	<u>\$ 18,488</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

Special Revenue Funds (continued)

	State Housing Initiatives Program	Community Based Care	Court Technology Fund
ASSETS			
Equity in pooled cash and cash equivalents	\$ 6,124,795	\$ 6,215,620	\$ 8,981,448
Investments	-	-	-
Accounts receivable	-	-	-
Notes receivable	300,000	-	-
Leases receivable	-	-	-
Interest receivable	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	-
Inventory	-	-	-
Other assets	-	-	-
TOTAL ASSETS	\$ 6,424,795	\$ 6,215,620	\$ 8,981,448
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)			
LIABILITIES:			
Accounts payable and accrued liabilities	\$ 59,625	\$ 154,661	\$ 5,785
Accounts payable retainage	-	-	-
Customer deposits	-	-	-
Advances from other funds	-	-	-
Due to other funds	1,481	21,011	509
Due to other governments	-	281,108	-
Unearned revenue	5,188,594	5,521,934	-
TOTAL LIABILITIES	5,249,700	5,978,714	6,294
DEFERRED INFLOWS OF RESOURCES			
Lease related	-	-	-
FUND BALANCES (DEFICITS):			
Nonspendable	-	-	-
Restricted	770,632	236,906	8,054,287
Assigned	404,463	-	920,867
Unassigned	-	-	-
TOTAL FUND BALANCES (DEFICITS)	1,175,095	236,906	8,975,154
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	\$ 6,424,795	\$ 6,215,620	\$ 8,981,448

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

Special Revenue Funds (continued)

	Crime Prevention Fund	Beach	Pier	Tourist Development Tax
ASSETS				
Equity in pooled cash and cash equivalents	\$ 7,296	\$ 1,622,516	\$ 892,028	\$ 9,467,918
Investments	-	-	-	-
Accounts receivable	-	-	-	1,392,580
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	33,987	-	-
Inventory	-	-	-	-
Other assets	-	5,239	1,552	-
TOTAL ASSETS	\$ 7,296	\$ 1,661,742	\$ 893,580	\$ 10,860,498
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ -	\$ 266,844	\$ 31,509	\$ 448,713
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	7,296	4,946	2,107	2,514
Due to other governments	-	267	2,528	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	7,296	272,057	36,144	451,227
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	5,239	1,552	-
Restricted	-	-	-	9,301,443
Assigned	-	1,384,446	855,884	1,107,828
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	-	1,389,685	857,436	10,409,271
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	\$ 7,296	\$ 1,661,742	\$ 893,580	\$ 10,860,498

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

Special Revenue Funds (continued)

	Tree Bank	Communications Surcharge	County Cultural Center	County Golf Course
ASSETS				
Equity in pooled cash and cash equivalents	\$ 1,652,455	\$ 224,800	\$ 23,108,988	\$ 1,441,874
Investments	-	-	-	-
Accounts receivable	-	-	242,024	2,267
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	69,283
Other assets	-	-	20,000	5,722
TOTAL ASSETS	\$ 1,652,455	\$ 224,800	\$ 23,371,012	\$ 1,519,146
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 87,163	\$ -	\$ 17,637,637	\$ 63,551
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	26,501	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	1,944	3,835
Due to other governments	-	-	61,590	12,565
Unearned revenue	-	-	5,643,340	132,357
TOTAL LIABILITIES	87,163	-	23,371,012	212,308
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	75,005
Restricted	104,529	217,162	-	-
Assigned	1,460,763	7,638	-	1,231,833
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	1,565,292	224,800	-	1,306,838
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	\$ 1,652,455	\$ 224,800	\$ 23,371,012	\$ 1,519,146

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

Special Revenue Funds (continued)

	Alcohol and Drug Abuse	Boating Improvement	Impact Fees Buildings	Impact Fees Police
ASSETS				
Equity in pooled cash and cash equivalents	\$ 105,606	\$ 393,819	\$ 8,099,963	\$ 1,887,856
Investments	-	-	15,057,042	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	38,704	-
Due from other funds	-	-	-	-
Due from other governments	-	-	906	199
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	\$ 105,606	\$ 393,819	\$ 23,196,615	\$ 1,888,055
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ -	\$ 154,330	\$ 38,755	1,427
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	-	154,330	38,755	1,427
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	100,894	196,864	22,352,307	1,827,624
Assigned	4,712	42,625	805,553	59,004
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	105,606	239,489	23,157,860	1,886,628
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	\$ 105,606	\$ 393,819	\$ 23,196,615	\$ 1,888,055

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

Special Revenue Funds (continued)

	Impact Fees Fire/EMS	Impact Fees Roads	Impact Fees Parks	E-911 Communications
ASSETS				
Equity in pooled cash and cash equivalents	\$ 5,707,242	\$ 33,400,401	\$ 19,267,777	\$ 1,116,431
Investments	9,608,445	42,718,446	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	23,488	112,487	-	-
Due from other funds	-	-	-	-
Due from other governments	1,937	878,980	2,792	32,250
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	\$ 15,341,112	\$ 77,110,314	\$ 19,270,569	\$ 1,148,681
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 30,924	\$ 2,926,702	\$ 1,368,499	\$ -
Accounts payable retainage	-	337,781	49,879	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	50,537
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	30,924	3,264,483	1,418,378	50,537
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	14,449,362	66,354,625	16,693,529	1,098,144
Assigned	860,826	7,491,206	1,158,662	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	15,310,188	73,845,831	17,852,191	1,098,144
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	\$ 15,341,112	\$ 77,110,314	\$ 19,270,569	\$ 1,148,681

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

Special Revenue Funds (continued)

	Vilano Street Lighting	St. Augustine South Street Lighting	Elkton Drainage	Treasure Beach M.S.B.U.
ASSETS				
Equity in pooled cash and cash equivalents	\$ 32,245	\$ 84,728	\$ 93,817	\$ 6
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	\$ 32,245	\$ 84,728	\$ 93,817	\$ 6
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 812	\$ 4,009	\$ -	\$ 6
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	981,280
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	812	4,009	-	981,286
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	27,947	71,841	87,891	-
Assigned	3,486	8,878	5,926	-
Unassigned	-	-	-	(981,280)
TOTAL FUND BALANCES (DEFICITS)	31,433	80,719	93,817	(981,280)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	\$ 32,245	\$ 84,728	\$ 93,817	\$ 6

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

Special Revenue Funds (continued)

	St. Johns County Transit System	Northwest Recreation	Driver's Education Safety Fund	Summerhaven M.S.T.U.
ASSETS				
Equity in pooled cash and cash equivalents	\$ 943,735	\$ 381,412	\$ 91,936	\$ 549,321
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	1,675,240	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	491,257	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	\$ 1,434,992	\$ 2,056,652	\$ 91,936	\$ 549,321
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 472,689	\$ -	\$ 71,273	\$ 2,271
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	507	-	-	-
Due to other governments	18,596	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	491,792	-	71,273	2,271
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	1,675,240	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	191,955	211,084	14,401	501,980
Assigned	751,245	170,328	6,262	45,070
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	943,200	381,412	20,663	547,050
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	\$ 1,434,992	\$ 2,056,652	\$ 91,936	\$ 549,321

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

Special Revenue Funds (continued)

	Coastal Highway Dune and Beach M.S.T.U.	South Ponte Vedra Boulevard Dune and Beach M.S.T.U.	Ponte Vedra Beach Dune and Beach M.S.T.U.	Serenata Beach M.S.T.U.
ASSETS				
Equity in pooled cash and cash equivalents	\$ 36,963	\$ 283,438	\$ 317,376	\$ 1,231
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	\$ 36,963	\$ 283,438	\$ 317,376	\$ 1,231
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ -	\$ 14,978	\$ -	\$ -
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	-	14,978	-	-
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	-	247,162	-	710
Assigned	36,963	21,298	317,376	521
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	36,963	268,460	317,376	1,231
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	\$ 36,963	\$ 283,438	\$ 317,376	\$ 1,231

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

Special Revenue Funds (continued)

	FEMA Disaster Relief	St. Johns County Community Redevelopment Agency	Court Modernization Fund	Records Modernization Trust Fund
ASSETS				
Equity in pooled cash and cash equivalents	\$ 1,807,862	\$ 612,784	\$ 1,253,491	\$ 2,068,354
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	2,515,760	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	\$ 4,323,622	\$ 612,784	\$ 1,253,491	\$ 2,068,354
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 700,375	50,937	\$ 14,459	\$ -
Accounts payable retainage	199,408	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	9,645,015	-	1,679	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	10,544,798	50,937	16,138	-
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	-	245,658	1,237,353	2,068,354
Assigned	-	316,189	-	-
Unassigned	(6,221,176)	-	-	-
TOTAL FUND BALANCES (DEFICITS)	(6,221,176)	561,847	1,237,353	2,068,354
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	\$ 4,323,622	\$ 612,784	\$ 1,253,491	\$ 2,068,354

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

Special Revenue Funds (continued)

	Teen Court	Title IV D Fund	Tourist Development Tax Fund - Clerk	Equitable Sharing Proceeds Fund
ASSETS				
Equity in pooled cash and cash equivalents	\$ 86,152	\$ 3,666	\$ 222,601	\$ 93,672
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	35,398	14,345	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	\$ 86,152	\$ 39,064	\$ 236,946	\$ 93,672
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 400	\$ 2,333	\$ -	\$ -
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	64	2,073	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	464	4,406	-	-
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	85,688	34,658	236,946	93,672
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	85,688	34,658	236,946	93,672
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	\$ 86,152	\$ 39,064	\$ 236,946	\$ 93,672

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

Special Revenue Funds (concluded)

	HIDTA Fund	Canteen Fund	NET Fund	Total Special Revenue
ASSETS				
Equity in pooled cash and cash equivalents	\$ -	\$ 742,286	\$ 43,328	\$ 151,044,820
Investments	-	-	-	87,997,572
Accounts receivable	-	37,599	-	1,674,470
Notes receivable	-	-	-	300,000
Leases receivable	-	-	-	1,675,240
Interest receivable	-	-	-	272,343
Due from other funds	-	-	-	-
Due from other governments	92,500	-	-	4,130,911
Inventory	-	-	-	69,283
Other assets	-	-	-	42,064
TOTAL ASSETS	\$ 92,500	\$ 779,885	\$ 43,328	\$ 247,206,703
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 11,457	\$ 6,731	\$ -	\$ 25,565,304
Accounts payable retainage	-	-	-	587,068
Customer deposits	-	-	-	26,501
Advances from other funds	-	-	-	981,280
Due to other funds	81,043	-	-	9,862,075
Due to other governments	-	-	-	466,877
Unearned revenue	-	-	43,328	16,529,553
TOTAL LIABILITIES	92,500	6,731	43,328	54,018,658
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	1,675,240
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	91,347
Restricted	-	773,154	-	175,333,393
Assigned	-	-	-	23,290,521
Unassigned	-	-	-	(7,202,456)
TOTAL FUND BALANCES (DEFICITS)	-	773,154	-	191,512,805
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	\$ 92,500	\$ 779,885	\$ 43,328	\$ 247,206,703

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

	<u>Debt Service Funds</u>			
	Transportation Improvement Revenue Refunding Bonds, Series 2012	Transportation Improvement Revenue Refunding Bonds, Series 2015	Sales Tax Revenue Refunding Bonds, Series 2012	Sales Tax Revenue Refunding Bonds, Series 2015
ASSETS				
Equity in pooled cash and cash equivalents	\$ -	\$ 54,837	\$ -	\$ 122,714
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 54,837</u>	<u>\$ -</u>	<u>\$ 122,714</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	-	54,837	-	122,714
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>-</u>	<u>54,837</u>	<u>-</u>	<u>122,714</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	<u>\$ -</u>	<u>\$ 54,837</u>	<u>\$ -</u>	<u>\$ 122,714</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

Debt Service Funds (continued)

	Pooled Commercial Paper Loan Program	SunTrust Capital Lease Agreement	Chase Capital Improvement Revenue Bond Series 2012	TD Bank Capital Improvement Revenue Bond Series 2014
ASSETS				
Equity in pooled cash and cash equivalents	\$ -	\$ 1,867	\$ -	\$ 11,149
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	\$ -	\$ 1,867	\$ -	\$ 11,149
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	-	-	-	-
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	-	1,867	-	11,149
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	-	1,867	-	11,149
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	\$ -	\$ 1,867	\$ -	\$ 11,149

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

Debt Service Funds (continued)

	Capital Improvement Revenue Refunding Bonds, Series 2014	Special Obligation Refunding Revenue Bonds, Series 2019	Taxable Special Obligation Revenue Note Series 2020	Taxable Special Obligation Refunding Revenue Note Series 2021
ASSETS				
Equity in pooled cash and cash equivalents	\$ 33,021	\$ 37,913	\$ 2,100,479	\$ 227,850
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	221,544	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	\$ 33,021	\$ 37,913	\$ 2,322,023	\$ 227,850
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	-	-	-	-
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	33,021	37,913	2,322,023	227,850
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	33,021	37,913	2,322,023	227,850
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	\$ 33,021	\$ 37,913	\$ 2,322,023	\$ 227,850

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

Debt Service Funds (concluded)

	Special Obligation Revenue Bond Series 2022	Special Obligation Revenue Note Series 2022A	Total Debt Service
ASSETS			
Equity in pooled cash and cash equivalents	\$ 990,436	\$ -	\$ 3,580,266
Investments	-	-	-
Accounts receivable	-	-	-
Notes receivable	-	-	-
Leases receivable	-	-	-
Interest receivable	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	221,544
Inventory	-	-	-
Other assets	-	-	-
TOTAL ASSETS	\$ 990,436	\$ -	\$ 3,801,810
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)			
LIABILITIES:			
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -
Accounts payable retainage	-	-	-
Customer deposits	-	-	-
Advances from other funds	-	-	-
Due to other funds	-	-	-
Due to other governments	-	-	-
Unearned revenue	-	-	-
TOTAL LIABILITIES	-	-	-
DEFERRED INFLOWS OF RESOURCES			
Lease related	-	-	-
FUND BALANCES (DEFICITS):			
Nonspendable	-	-	-
Restricted	-	-	-
Assigned	990,436	-	3,801,810
Unassigned	-	-	-
TOTAL FUND BALANCES (DEFICITS)	990,436	-	3,801,810
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	\$ 990,436	\$ -	\$ 3,801,810

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

	<u>Capital Project Funds</u>			
	Beach Renourishment Project	SR207 Corridor Improvement Group Development Project	Pooled Commercial Paper Notes Series A-1	Ponte Vedra Dune and Beach Restoration
ASSETS				
Equity in pooled cash and cash equivalents	\$ 3,082,003	\$ 4,623,176	\$ 165,394	\$ 8,666,919
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	12,134	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	<u>\$ 3,094,137</u>	<u>\$ 4,623,176</u>	<u>\$ 165,394</u>	<u>\$ 8,666,919</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 65,295	\$ -	\$ -	\$ -
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	<u>65,295</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	69,627	105,762	-	-
Assigned	2,959,215	4,517,414	165,394	8,666,919
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>3,028,842</u>	<u>4,623,176</u>	<u>165,394</u>	<u>8,666,919</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	<u>\$ 3,094,137</u>	<u>\$ 4,623,176</u>	<u>\$ 165,394</u>	<u>\$ 8,666,919</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

Capital Project Funds (continued)

	Coastal Highway Dune and Beach Restoration	South Ponte Vedra Beach Dune & Berm Restoration	2019 Capital Projects	Land Acquisition & Management Program
ASSETS				
Equity in pooled cash and cash equivalents	\$ 914,166	352,668	\$ 10,405,590	\$ 1,472,254
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	\$ 914,166	\$ 352,668	\$ 10,405,590	\$ 1,472,254
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 6,490	\$ -	\$ 256,829	\$ -
Accounts payable retainage	-	-	7,258	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	6,490	-	264,087	-
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	907,676	352,668	10,141,503	1,472,254
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	907,676	352,668	10,141,503	1,472,254
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	\$ 914,166	\$ 352,668	\$ 10,405,590	\$ 1,472,254

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

	Capital Project Funds (concluded)			
	Golf Course Reconstruction	Capital Improvement Projects	Total Capital Projects	Total Other Governmental Funds
ASSETS				
Equity in pooled cash and cash equivalents	\$ -	\$ 36,196,932	\$ 65,879,102	\$ 220,504,188
Investments	-	-	-	87,997,572
Accounts receivable	-	-	-	1,674,470
Notes receivable	-	-	-	300,000
Leases receivable	-	-	-	1,675,240
Interest receivable	-	-	-	272,343
Due from other funds	-	-	-	-
Due from other governments	-	-	12,134	4,364,589
Inventory	-	-	-	69,283
Other assets	-	-	-	42,064
TOTAL ASSETS	\$ -	\$ 36,196,932	\$ 65,891,236	\$ 316,899,749
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ -	\$ 1,440,830	\$ 1,769,444	\$ 27,334,748
Accounts payable retainage	-	144,858	152,116	739,184
Customer deposits	-	-	-	26,501
Advances from other funds	-	-	-	981,280
Due to other funds	-	-	-	9,862,075
Due to other governments	-	-	-	466,877
Unearned revenue	-	-	-	16,529,553
TOTAL LIABILITIES	-	1,585,688	1,921,560	55,940,218
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	1,675,240
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	91,347
Restricted	-	-	175,389	175,508,782
Assigned	-	34,611,244	63,794,287	90,886,618
Unassigned	-	-	-	(7,202,456)
TOTAL FUND BALANCES (DEFICITS)	-	34,611,244	63,969,676	259,284,291
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	\$ -	\$ 36,196,932	\$ 65,891,236	\$ 316,899,749 (concluded)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Special Revenue Funds</u>			
	County Health Department	Building Services	Court Facilities	Law Enforcement Trust
REVENUES:				
Taxes	\$ 630,345	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	8,614,824	-	-
Intergovernmental	-	131,600	-	-
Charges for services	-	304,782	-	-
Fines and forfeitures	-	348,516	543,090	11,935
Contributions	-	-	-	-
Investment income	21,981	1,037,741	4,639	1,086
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	<u>652,326</u>	<u>10,437,463</u>	<u>547,729</u>	<u>13,021</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	9,352,674	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	630,675	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	15,853	-	-
Interest and fiscal charges	-	1,396	-	-
TOTAL EXPENDITURES	<u>630,675</u>	<u>9,369,923</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>21,651</u>	<u>1,067,540</u>	<u>547,729</u>	<u>13,021</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	4,000	254,626	-	-
Transfers out	-	-	(367,380)	(34,581)
Note proceeds	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>4,000</u>	<u>254,626</u>	<u>(367,380)</u>	<u>(34,581)</u>
NET CHANGE IN FUND BALANCES	25,651	1,322,166	180,349	(21,560)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>11,838</u>	<u>29,636,886</u>	<u>69,473</u>	<u>40,048</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 37,489</u>	<u>\$ 30,959,052</u>	<u>\$ 249,822</u>	<u>\$ 18,488</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, 2023

	Special Revenue Funds (continued)		
	State Housing Initiatives Program	Community Based Care	Court Technology Fund
REVENUES:			
Taxes	\$ -	\$ -	\$ -
Special assessments	-	-	-
Licenses and permits	-	-	-
Intergovernmental	747,842	8,312,071	-
Charges for services	291,302	-	-
Fines and forfeitures	-	-	681,369
Contributions	-	-	-
Investment income	247,754	-	376,973
Miscellaneous revenue	-	-	-
TOTAL REVENUES	<u>1,286,898</u>	<u>8,312,071</u>	<u>1,058,342</u>
EXPENDITURES:			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	913,498	-	-
Human services	-	8,492,858	-
Culture and recreation	-	-	-
Court related	-	-	416,272
Capital outlay	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
TOTAL EXPENDITURES	<u>913,498</u>	<u>8,492,858</u>	<u>416,272</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>373,400</u>	<u>(180,787)</u>	<u>642,070</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	-	103,913	-
Transfers out	-	-	-
Note proceeds	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>103,913</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	373,400	(76,874)	642,070
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>801,695</u>	<u>313,780</u>	<u>8,333,084</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 1,175,095</u>	<u>\$ 236,906</u>	<u>\$ 8,975,154</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, 2023

	Special Revenue Funds (continued)			
	Crime Prevention Fund	Beach	Pier	Tourist Development Tax
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ 23,192,091
Special assessments	-	-	-	-
Licenses and permits	-	19,400	-	-
Intergovernmental	-	-	-	246,068
Charges for services	-	1,327,955	578,890	-
Fines and forfeitures	89,426	-	-	-
Contributions	-	52,380	-	18,497
Investment income	-	97,898	37,766	314,707
Miscellaneous revenue	-	-	-	356
TOTAL REVENUES	<u>89,426</u>	<u>1,497,633</u>	<u>616,656</u>	<u>23,771,719</u>
EXPENDITURES:				
Current:				
General government	-	-	-	9,888,880
Public safety	-	916,895	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	1,488,660	462,295	3,752,934
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>2,405,555</u>	<u>462,295</u>	<u>13,641,814</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>89,426</u>	<u>(907,922)</u>	<u>154,361</u>	<u>10,129,905</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	1,490,529	-	-
Transfers out	(89,426)	-	-	(13,182,487)
Note proceeds	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(89,426)</u>	<u>1,490,529</u>	<u>-</u>	<u>(13,182,487)</u>
NET CHANGE IN FUND BALANCES	-	582,607	154,361	(3,052,582)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>-</u>	<u>807,078</u>	<u>703,075</u>	<u>13,461,853</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ -</u>	<u>\$ 1,389,685</u>	<u>\$ 857,436</u>	<u>\$ 10,409,271</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, 2023

	Special Revenue Funds (continued)			
	Tree Bank	Communications Surcharge	County Cultural Center	County Golf Course
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	370,825	-	35,785,330	2,255,951
Fines and forfeitures	-	169,470	-	-
Contributions	-	-	-	-
Investment income	84,275	7,044	1,010,381	46,845
Miscellaneous revenue	-	-	-	183,661
TOTAL REVENUES	<u>455,100</u>	<u>176,514</u>	<u>36,795,711</u>	<u>2,486,457</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	45,424	-	-
Physical environment	300,669	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	2,000,000	-	49,999,626	2,677,853
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	26,050	82,497
Interest and fiscal charges	-	-	614	12,471
TOTAL EXPENDITURES	<u>2,300,669</u>	<u>45,424</u>	<u>50,026,290</u>	<u>2,772,821</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,845,569)</u>	<u>131,090</u>	<u>(13,230,579)</u>	<u>(286,364)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	300,000	-
Transfers out	-	(18,611)	-	-
Note proceeds	-	-	-	679,170
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(18,611)</u>	<u>300,000</u>	<u>679,170</u>
NET CHANGE IN FUND BALANCES	(1,845,569)	112,479	(12,930,579)	392,806
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>3,410,861</u>	<u>112,321</u>	<u>12,930,579</u>	<u>914,032</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 1,565,292</u>	<u>\$ 224,800</u>	<u>\$ -</u>	<u>\$ 1,306,838</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, 2023

	Special Revenue Funds (continued)			
	Alcohol and Drug Abuse	Boating Improvement	Impact Fees Buildings	Impact Fees Police
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	5,652,827	2,635,622
Licenses and permits	-	-	-	-
Intergovernmental	-	122,432	-	-
Charges for services	-	-	-	-
Fines and forfeitures	45,741	-	-	-
Contributions	-	-	-	-
Investment income	3,810	16,132	805,553	59,004
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	<u>49,551</u>	<u>138,564</u>	<u>6,458,380</u>	<u>2,694,626</u>
EXPENDITURES:				
Current:				
General government	-	-	573,516	-
Public safety	-	-	-	17,905
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	11,108	-	-	-
Culture and recreation	-	157,080	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	5,617
TOTAL EXPENDITURES	<u>11,108</u>	<u>157,080</u>	<u>573,516</u>	<u>23,522</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>38,443</u>	<u>(18,516)</u>	<u>5,884,864</u>	<u>2,671,104</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	2,828,876
Transfers out	-	-	(1,042,049)	-
Note proceeds	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(1,042,049)</u>	<u>2,828,876</u>
NET CHANGE IN FUND BALANCES	38,443	(18,516)	4,842,815	5,499,980
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>67,163</u>	<u>258,005</u>	<u>18,315,045</u>	<u>(3,613,352)</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 105,606</u>	<u>\$ 239,489</u>	<u>\$ 23,157,860</u>	<u>\$ 1,886,628</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, 2023

	Special Revenue Funds (continued)			
	Impact Fees Fire/EMS	Impact Fees Roads	Impact Fees Parks	E-911 Communications
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	4,006,295	27,426,690	6,597,948	-
Licenses and permits	-	-	-	-
Intergovernmental	-	1,074,231	-	1,552,430
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	555,814	2,528,842	799,996	58,101
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	<u>4,562,109</u>	<u>31,029,763</u>	<u>7,397,944</u>	<u>1,610,531</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	998,914	-	-	-
Physical environment	-	-	-	-
Transportation	-	11,752,239	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	4,826,748	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	<u>998,914</u>	<u>11,752,239</u>	<u>4,826,748</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>3,563,195</u>	<u>19,277,524</u>	<u>2,571,196</u>	<u>1,610,531</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	3,942	-	-
Transfers out	(637,842)	(1,500,000)	(114,866)	(1,514,979)
Note proceeds	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(637,842)</u>	<u>(1,496,058)</u>	<u>(114,866)</u>	<u>(1,514,979)</u>
NET CHANGE IN FUND BALANCES	2,925,353	17,781,466	2,456,330	95,552
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>12,384,835</u>	<u>56,064,365</u>	<u>15,395,861</u>	<u>1,002,592</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 15,310,188</u>	<u>\$ 73,845,831</u>	<u>\$ 17,852,191</u>	<u>\$ 1,098,144</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, 2023

	Special Revenue Funds (continued)			
	Vilano Street Lighting	St. Augustine South Street Lighting	Elkton Drainage	Treasure Beach M.S.B.U.
REVENUES:				
Taxes	\$ 10,720	\$ 43,809	\$ 33,320	\$ -
Special assessments	-	-	-	242,936
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	1,700	4,700	4,389	8,684
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	<u>12,420</u>	<u>48,509</u>	<u>37,709</u>	<u>251,620</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	11,537	48,801	9,097	4,859
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	61,256
TOTAL EXPENDITURES	<u>11,537</u>	<u>48,801</u>	<u>9,097</u>	<u>66,115</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>883</u>	<u>(292)</u>	<u>28,612</u>	<u>185,505</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Note proceeds	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	883	(292)	28,612	185,505
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>30,550</u>	<u>81,011</u>	<u>65,205</u>	<u>(1,166,785)</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 31,433</u>	<u>\$ 80,719</u>	<u>\$ 93,817</u>	<u>\$ (981,280)</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, 2023

	Special Revenue Funds (continued)			
	St. Johns County Transit System	Northwest Recreation	Driver's Education Safety Fund	Summerhaven M.S.T.U.
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ 108,879
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	2,647,386	-	-	-
Charges for services	-	23,271	-	-
Fines and forfeitures	-	-	83,753	-
Contributions	-	-	-	-
Investment income	42,194	57,928	2,046	25,015
Miscellaneous revenue	234,009	-	-	-
TOTAL REVENUES	<u>2,923,589</u>	<u>81,199</u>	<u>85,799</u>	<u>133,894</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	71,274	-
Physical environment	-	-	-	-
Transportation	3,608,741	-	-	16,038
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	1,300	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	<u>3,608,741</u>	<u>1,300</u>	<u>71,274</u>	<u>16,038</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(685,152)</u>	<u>79,899</u>	<u>14,525</u>	<u>117,856</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	276,489	-	-	-
Transfers out	-	-	-	-
Note proceeds	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>276,489</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(408,663)	79,899	14,525	117,856
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>1,351,863</u>	<u>301,513</u>	<u>6,138</u>	<u>429,194</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 943,200</u>	<u>\$ 381,412</u>	<u>\$ 20,663</u>	<u>\$ 547,050</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, 2023

	Special Revenue Funds (continued)			
	Coastal Highway Dune and Beach M.S.T.U.	South Ponte Vedra Boulevard Dune and Beach M.S.T.U.	Ponte Vedra Beach Dune and Beach M.S.T.U.	Serenata Beach M.S.T.U.
REVENUES:				
Taxes	\$ 30,070	\$ 386,801	\$ -	\$ 38,994
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	3,254	18,892	15,098	521
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	<u>33,324</u>	<u>405,693</u>	<u>15,098</u>	<u>39,515</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	1,014	76,337	-	780
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	<u>1,014</u>	<u>76,337</u>	<u>-</u>	<u>780</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>32,310</u>	<u>329,356</u>	<u>15,098</u>	<u>38,735</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	(29,757)	(381,465)	-	(37,504)
Note proceeds	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(29,757)</u>	<u>(381,465)</u>	<u>-</u>	<u>(37,504)</u>
NET CHANGE IN FUND BALANCES	2,553	(52,109)	15,098	1,231
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>34,410</u>	<u>320,569</u>	<u>302,278</u>	<u>-</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 36,963</u>	<u>\$ 268,460</u>	<u>\$ 317,376</u>	<u>\$ 1,231</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, 2023

	Special Revenue Funds (continued)			
	FEMA Disaster Relief	St. Johns County Community Redevelopment Agency	Court Modernization Fund	Records Modernization Trust Fund
REVENUES:				
Taxes	\$ -	\$ 1,668,276	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	4,141,944	-	-	-
Charges for services	-	-	647,301	211,250
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	381	50,741	-	-
Miscellaneous revenue	-	-	63,747	89,422
TOTAL REVENUES	4,142,325	1,719,017	711,048	300,672
EXPENDITURES:				
Current:				
General government	-	-	-	110,231
Public safety	6,612,864	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	215,828	-	-
Human services	-	-	-	-
Culture and recreation	3,890,083	-	-	-
Court related	-	-	981,261	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	10,502,947	215,828	981,261	110,231
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(6,360,622)</u>	<u>1,503,189</u>	<u>(270,213)</u>	<u>190,441</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	2,305,911	80,361	-	-
Transfers out	-	(1,504,576)	-	-
Note proceeds	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	2,305,911	(1,424,215)	-	-
NET CHANGE IN FUND BALANCES	(4,054,711)	78,974	(270,213)	190,441
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>(2,166,465)</u>	<u>482,873</u>	<u>1,507,566</u>	<u>1,877,913</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ (6,221,176)</u>	<u>\$ 561,847</u>	<u>\$ 1,237,353</u>	<u>\$ 2,068,354</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, 2023

	Special Revenue Funds (concluded)			
	Teen Court	Title IV D Fund	Tourist Development Tax Fund - Clerk	Equitable Sharing Proceeds Fund
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	178,392	-	-
Charges for services	55,043	-	236,083	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	-	-	-	4,876
Miscellaneous revenue	3,043	-	863	-
TOTAL REVENUES	58,086	178,392	236,946	4,876
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	13,848
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	16,902	154,257	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	16,902	154,257	-	13,848
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	41,184	24,135	236,946	(8,972)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Note proceeds	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	41,184	24,135	236,946	(8,972)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	44,504	10,523	-	102,644
FUND BALANCES (DEFICITS), END OF YEAR	\$ 85,688	\$ 34,658	\$ 236,946	\$ 93,672

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Special Revenue Funds (concluded)</u>			
	HIDTA Fund	Canteen Fund	NET Fund	Total Special Revenue
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ 26,143,305
Special assessments	-	-	-	46,562,318
Licenses and permits	-	-	-	8,634,224
Intergovernmental	3,857,504	-	-	23,011,900
Charges for services	-	539,719	-	42,627,702
Fines and forfeitures	-	-	-	1,973,300
Contributions	-	-	-	70,877
Investment income	-	-	-	8,356,761
Miscellaneous revenue	-	-	-	575,101
TOTAL REVENUES	<u>3,857,504</u>	<u>539,719</u>	<u>-</u>	<u>157,955,488</u>
EXPENDITURES:				
Current:				
General government	-	-	-	10,572,627
Public safety	3,857,504	441,813	-	22,329,115
Physical environment	-	-	-	300,669
Transportation	-	-	-	15,451,312
Economic environment	-	-	-	1,129,326
Human services	-	-	-	9,134,641
Culture and recreation	-	-	-	69,334,710
Court related	-	-	-	1,568,692
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	124,400
Interest and fiscal charges	-	-	-	81,354
TOTAL EXPENDITURES	<u>3,857,504</u>	<u>441,813</u>	<u>-</u>	<u>130,026,846</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>97,906</u>	<u>-</u>	<u>27,928,642</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	7,648,647
Transfers out	-	-	-	(20,455,523)
Note proceeds	-	-	-	679,170
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(12,127,706)</u>
NET CHANGE IN FUND BALANCES	-	97,906	-	15,800,936
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>-</u>	<u>675,248</u>	<u>-</u>	<u>175,711,869</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ -</u>	<u>\$ 773,154</u>	<u>\$ -</u>	<u>\$ 191,512,805</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, 2023

	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	\$ -	\$ 1,054,802	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	1,874,166
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	481	46,704	923	103,831
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	481	1,101,506	923	1,977,997
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	810,000	-	1,965,000
Interest and fiscal charges	-	845,494	-	1,952,775
TOTAL EXPENDITURES	-	1,655,494	-	3,917,775
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	481	(553,988)	923	(1,939,778)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	600,000	-	2,042,156
Transfers out	(10,105)	-	(19,405)	-
Note proceeds	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(10,105)	600,000	(19,405)	2,042,156
NET CHANGE IN FUND BALANCES	(9,624)	46,012	(18,482)	102,378
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	9,624	8,825	18,482	20,336
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ 54,837	\$ -	\$ 122,714

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Debt Service Funds (continued)			
	Pooled Commercial Paper Loan Program	SunTrust Capital Lease Agreement	Chase Capital Improvement Revenue Bonds, Series 2012	TD Bank Capital Improvement Revenue Bonds, Series 2014
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	11,852	1,521	30,919	8,875
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	<u>11,852</u>	<u>1,521</u>	<u>30,919</u>	<u>8,875</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	393,000	216,821	1,255,000	325,000
Interest and fiscal charges	7,963	24,739	25,099	86,111
TOTAL EXPENDITURES	<u>400,963</u>	<u>241,560</u>	<u>1,280,099</u>	<u>411,111</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(389,111)</u>	<u>(240,039)</u>	<u>(1,249,180)</u>	<u>(402,236)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	241,538	1,279,630	410,955
Transfers out	(47,839)	-	(38,774)	-
Note proceeds	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(47,839)</u>	<u>241,538</u>	<u>1,240,856</u>	<u>410,955</u>
NET CHANGE IN FUND BALANCES	(436,950)	1,499	(8,324)	8,719
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>436,950</u>	<u>368</u>	<u>8,324</u>	<u>2,430</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ -</u>	<u>\$ 1,867</u>	<u>\$ -</u>	<u>\$ 11,149</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, 2023

	Debt Service Funds (continued)			
	Capital Improvement Revenue Refunding Bonds, Series 2014	Special Obligation Refunding Revenue Bonds, Series 2019	Taxable Special Obligation Revenue Note Series 2020	Taxable Special Obligation Refunding Revenue Note Series 2021
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ 907,056
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	1,163,320	-	-	3,101,607
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	31,592	30,476	100,994	168,028
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	1,194,912	30,476	100,994	4,176,691
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	715,000	1,085,000	1,070,000	4,295,000
Interest and fiscal charges	449,306	367,750	174,447	738,608
TOTAL EXPENDITURES	1,164,306	1,452,750	1,244,447	5,033,608
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	30,606	(1,422,274)	(1,143,453)	(856,917)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	1,452,242	491,913	1,014,866
Transfers out	-	-	-	-
Note proceeds	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	1,452,242	491,913	1,014,866
NET CHANGE IN FUND BALANCES	30,606	29,968	(651,540)	157,949
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	2,415	7,945	2,973,563	69,901
FUND BALANCES (DEFICITS), END OF YEAR	\$ 33,021	\$ 37,913	\$ 2,322,023	\$ 227,850

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Debt Service Funds (concluded)		
	Special Obligation Revenue Bond Series 2022	Special Obligation Revenue Note Series 2022A	Total Debt Service
REVENUES:			
Taxes	\$ -	\$ -	\$ 1,961,858
Special assessments	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	6,139,093
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Contributions	-	-	-
Investment income	68,360	-	604,556
Miscellaneous revenue	-	-	-
TOTAL REVENUES	<u>68,360</u>	<u>-</u>	<u>8,705,507</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	745,000	4,700,000	17,574,821
Interest and fiscal charges	164,830	443,777	5,280,899
TOTAL EXPENDITURES	<u>909,830</u>	<u>5,143,777</u>	<u>22,855,720</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(841,470)</u>	<u>(5,143,777)</u>	<u>(14,150,213)</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	809,863	5,143,777	13,486,940
Transfers out	-	-	(116,123)
Note proceeds	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>809,863</u>	<u>5,143,777</u>	<u>13,370,817</u>
NET CHANGE IN FUND BALANCES	(31,607)	-	(779,396)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>1,022,043</u>	<u>-</u>	<u>4,581,206</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 990,436</u>	<u>\$ -</u>	<u>\$ 3,801,810</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, 2023

	Capital Project Funds			
	Beach Re-nourishment Project	SR207 Corridor Improvement Group Development Project	Pooled Commercial Paper Notes Series A-1	Ponte Vedra Dune and Beach Restoration
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	1,037,461	-	-
Investment income	138,749	197,008	8,314	260,468
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	138,749	1,234,469	8,314	260,468
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	79,898	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	79,898	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	58,851	1,234,469	8,314	260,468
OTHER FINANCING SOURCES (USES):				
Transfers in	725,000	-	-	3,191,483
Transfers out	(191,485)	-	-	-
Note proceeds	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	533,515	-	-	3,191,483
NET CHANGE IN FUND BALANCES	592,366	1,234,469	8,314	3,451,951
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	2,436,476	3,388,707	157,080	5,214,968
FUND BALANCES (DEFICITS), END OF YEAR	\$ 3,028,842	\$ 4,623,176	\$ 165,394	\$ 8,666,919

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Capital Project Funds (continued)			
	Coastal Highway Dune and Beach Restoration	South Ponte Vedra Beach Dune & Berm Restoration	2019 Capital Projects	Land Acquisition & Management Program
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	24,364	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	35,316	8,252	516,866	73,563
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	35,316	8,252	541,230	73,563
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	57,504	69,572	1,570,844	110,000
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	57,504	69,572	1,570,844	110,000
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(22,188)	(61,320)	(1,029,614)	(36,437)
OTHER FINANCING SOURCES (USES):				
Transfers in	460,844	125,000	-	500,000
Transfers out	-	-	-	-
Note proceeds	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	460,844	125,000	-	500,000
NET CHANGE IN FUND BALANCES	438,656	63,680	(1,029,614)	463,563
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	469,020	288,988	11,171,117	1,008,691
FUND BALANCES (DEFICITS), END OF YEAR	\$ 907,676	\$ 352,668	\$ 10,141,503	\$ 1,472,254

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Capital Project Funds (concluded)</u>			
	Golf Course Reconstruction	Capital Improvement Projects	Total Capital Projects	Total Other Governmental Funds
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ 28,105,163
Special assessments	-	-	-	46,562,318
Licenses and permits	-	-	-	8,634,224
Intergovernmental	-	-	24,364	29,175,357
Charges for services	-	-	-	42,627,702
Fines and forfeitures	-	-	-	1,973,300
Contributions	-	-	1,037,461	1,108,338
Investment income	4,810	1,903,476	3,146,822	12,108,139
Miscellaneous revenue	-	-	-	575,101
TOTAL REVENUES	<u>4,810</u>	<u>1,903,476</u>	<u>4,208,647</u>	<u>170,869,642</u>
EXPENDITURES:				
Current:				
General government	-	-	-	10,572,627
Public safety	-	-	-	22,329,115
Physical environment	-	-	-	300,669
Transportation	-	-	-	15,451,312
Economic environment	-	-	-	1,129,326
Human services	-	-	-	9,134,641
Culture and recreation	-	-	-	69,334,710
Court related	-	-	-	1,568,692
Capital outlay	56,165	20,326,755	22,270,738	22,270,738
Debt service:				
Principal retirement	-	-	-	17,699,221
Interest and fiscal charges	-	-	-	5,362,253
TOTAL EXPENDITURES	<u>56,165</u>	<u>20,326,755</u>	<u>22,270,738</u>	<u>175,153,304</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(51,355)</u>	<u>(18,423,279)</u>	<u>(18,062,091)</u>	<u>(4,283,662)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	21,175,000	26,177,327	47,312,914
Transfers out	(55,744)	-	(247,229)	(20,818,875)
Note proceeds	-	-	-	679,170
TOTAL OTHER FINANCING SOURCES (USES)	<u>(55,744)</u>	<u>21,175,000</u>	<u>25,930,098</u>	<u>27,173,209</u>
NET CHANGE IN FUND BALANCES	(107,099)	2,751,721	7,868,007	22,889,547
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>107,099</u>	<u>31,859,523</u>	<u>56,101,669</u>	<u>236,394,744</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ -</u>	<u>\$ 34,611,244</u>	<u>\$ 63,969,676</u>	<u>\$ 259,284,291</u>

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, 2023

	Special Revenue Funds					
	County Health Department			Building Services		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 653,442	\$ 653,389	\$ 630,345	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	7,892,281	7,892,281	8,614,824
Intergovernmental	-	-	-	-	31,317	131,600
Charges for services	-	-	-	243,141	243,141	304,782
Fines and forfeitures	-	-	-	269,854	269,854	348,516
Contributions	-	-	-	-	-	-
Investment income	472	472	21,981	379,910	379,910	1,037,741
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(32,696)	(32,696)	-	(439,259)	(439,259)	-
TOTAL REVENUES	621,218	621,165	652,326	8,345,927	8,377,244	10,437,463
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	26,428,560	26,428,560	9,352,674
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	634,110	634,057	630,675	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	15,853
Interest and fiscal charges	-	-	-	-	-	1,396
TOTAL EXPENDITURES	634,110	634,057	630,675	26,428,560	26,428,560	9,369,923
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(12,892)	(12,892)	21,651	(18,082,633)	(18,051,316)	1,067,540
OTHER FINANCING SOURCES (USES):						
Transfers in	4,000	4,000	4,000	625,512	625,512	254,626
Transfers out	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	4,000	4,000	4,000	625,512	625,512	254,626
NET CHANGE IN FUND BALANCES	(8,892)	(8,892)	25,651	(17,457,121)	(17,425,804)	1,322,166
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	8,892	8,892	11,838	29,590,296	29,590,296	29,636,886
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 37,489	\$ 12,133,175	\$ 12,164,492	\$ 30,959,052

(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, 2023

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	400,000	400,000	543,090	-	-	11,935
Contributions	-	-	-	-	-	-
Investment income	-	-	4,639	-	-	1,086
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(20,000)	(20,000)	-	-	-	-
TOTAL REVENUES	380,000	380,000	547,729	-	-	13,021
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	380,000	380,000	547,729	-	-	13,021
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	(367,380)	(367,380)	(367,380)	(36,111)	(34,581)	(34,581)
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(367,380)	(367,380)	(367,380)	(36,111)	(34,581)	(34,581)
NET CHANGE IN FUND BALANCES	12,620	12,620	180,349	(36,111)	(34,581)	(21,560)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	28,200	28,200	69,473	51,250	51,250	40,048
FUND BALANCES (DEFICITS), END OF YEAR	\$ 40,820	\$ 40,820	\$ 249,822	\$ 15,139	\$ 16,669	\$ 18,488

(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, 2023

	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	953,128	1,053,128	747,842	8,542,611	10,650,907	8,312,071
Charges for services	-	-	291,302	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	247,754	-	-	-
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	953,128	1,053,128	1,286,898	8,542,611	10,650,907	8,312,071
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	4,978,123	5,071,150	913,498	-	-	-
Human services	-	-	-	8,952,688	11,060,984	8,492,858
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	4,978,123	5,071,150	913,498	8,952,688	11,060,984	8,492,858
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(4,024,995)	(4,018,022)	373,400	(410,077)	(410,077)	(180,787)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	103,913	103,913	103,913
Transfers out	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	103,913	103,913	103,913
NET CHANGE IN FUND BALANCES	(4,024,995)	(4,018,022)	373,400	(306,164)	(306,164)	(76,874)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	4,279,629	4,279,629	801,695	306,164	306,164	313,780
FUND BALANCES (DEFICITS), END OF YEAR	\$ 254,634	\$ 261,607	\$ 1,175,095	\$ -	\$ -	\$ 236,906

(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, 2023

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	681,369	95,000	95,000	89,426
Contributions	-	-	-	-	-	-
Investment income	16,500	16,500	376,973	-	-	-
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(33,075)	(33,075)	-	(4,750)	(4,750)	-
TOTAL REVENUES	628,425	628,425	1,058,342	90,250	90,250	89,426
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	562,441	562,441	416,272	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	562,441	562,441	416,272	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	65,984	65,984	642,070	90,250	90,250	89,426
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	0	-
Transfers out	-	-	-	(106,733)	(106,733)	(89,426)
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(106,733)	(106,733)	(89,426)
NET CHANGE IN FUND BALANCES	65,984	65,984	642,070	(16,483)	(16,483)	-
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	8,054,774	8,054,774	8,333,084	16,483	16,483	-
FUND BALANCES (DEFICITS), END OF YEAR	\$ 8,120,758	\$ 8,120,758	\$ 8,975,154	\$ -	\$ -	\$ -

(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, 2023

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	19,400	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	1,284,450	1,284,450	1,327,955	557,825	557,825	578,890
Fines and forfeitures	-	-	-	-	-	-
Contributions	48,840	48,840	52,380	-	-	-
Investment income	1,500	1,500	97,898	70	70	37,766
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(67,490)	(67,490)	-	(27,895)	(27,895)	-
TOTAL REVENUES	1,282,300	1,282,300	1,497,633	530,000	530,000	616,656
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	1,067,181	1,090,013	916,895	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	1,794,599	1,796,767	1,488,660	711,063	711,063	462,295
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	2,861,780	2,886,780	2,405,555	711,063	711,063	462,295
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,579,480)	(1,604,480)	(907,922)	(181,063)	(181,063)	154,361
OTHER FINANCING SOURCES (USES):						
Transfers in	1,490,529	1,490,529	1,490,529	-	-	-
Transfers out	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	1,490,529	1,490,529	1,490,529	-	-	-
NET CHANGE IN FUND BALANCES	(88,951)	(113,951)	582,607	(181,063)	(181,063)	154,361
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	523,205	523,205	807,078	710,925	710,925	703,075
FUND BALANCES (DEFICITS), END OF YEAR	\$ 434,254	\$ 409,254	\$ 1,389,685	\$ 529,862	\$ 529,862	\$ 857,436

(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, 2023

Special Revenue Funds (continued)						
	Tourist Development Tax			Tree Bank		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 21,986,880	\$ 21,986,880	\$ 23,192,091	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	250,000	250,000	246,068	-	-	-
Charges for services	-	-	-	-	-	370,825
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	18,497	-	-	-
Investment income	9,916	9,916	314,707	7,802	7,802	84,275
Miscellaneous revenue	-	-	356	-	-	-
FS 129 statutory reduction	(1,099,840)	(1,099,840)	-	(390)	(390)	-
TOTAL REVENUES	21,146,956	21,146,956	23,771,719	7,412	7,412	455,100
EXPENDITURES:						
Current:						
General government	8,758,185	10,157,670	9,888,880	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	529,115	529,115	300,669
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	9,639,036	6,476,039	3,752,934	2,000,000	2,000,000	2,000,000
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	18,397,221	16,633,709	13,641,814	2,529,115	2,529,115	2,300,669
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,749,735	4,513,247	10,129,905	(2,521,703)	(2,521,703)	(1,845,569)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	(9,709,487)	(13,182,487)	(13,182,487)	-	-	-
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(9,709,487)	(13,182,487)	(13,182,487)	-	-	-
NET CHANGE IN FUND BALANCES	(6,959,752)	(8,669,240)	(3,052,582)	(2,521,703)	(2,521,703)	(1,845,569)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	12,452,152	12,452,152	13,461,853	2,788,406	2,788,406	3,410,861
FUND BALANCES (DEFICITS), END OF YEAR	\$ 5,492,400	\$ 3,782,912	\$ 10,409,271	\$ 266,703	\$ 266,703	\$ 1,565,292

(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, 2023

	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	-	-	-	22,154,113	36,538,511	35,785,330
Fines and forfeitures	135,000	135,000	169,470	-	-	-
Contributions	-	-	-	-	-	-
Investment income	100	100	7,044	31,100	832,572	1,010,381
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(6,755)	(6,755)	-	-	-	-
TOTAL REVENUES	128,345	128,345	176,514	22,185,213	37,371,083	36,795,711
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	163,490	163,490	45,424	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	32,125,554	47,313,424	49,999,626
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	26,050
Interest and fiscal charges	-	-	-	-	-	614
TOTAL EXPENDITURES	163,490	163,490	45,424	32,125,554	47,313,424	50,026,290
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(35,145)	(35,145)	131,090	(9,940,341)	(9,942,341)	(13,230,579)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	300,000	300,000	300,000
Transfers out	-	(19,255)	(18,611)	-	-	-
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(19,255)	(18,611)	300,000	300,000	300,000
NET CHANGE IN FUND BALANCES	(35,145)	(54,400)	112,479	(9,640,341)	(9,642,341)	(12,930,579)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	66,138	66,138	112,321	12,288,969	12,288,969	12,930,579
FUND BALANCES (DEFICITS), END OF YEAR	\$ 30,993	\$ 11,738	\$ 224,800	\$ 2,648,628	\$ 2,646,628	\$ -

(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, 2023

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	2,232,324	2,232,324	2,255,951	-	-	-
Fines and forfeitures	-	-	-	20,000	20,000	45,741
Contributions	-	-	-	-	-	-
Investment income	560	560	46,845	-	-	3,810
Miscellaneous revenue	100,000	100,000	183,661	-	-	-
FS 129 statutory reduction	(116,644)	(116,644)	-	(1,000)	(1,000)	-
TOTAL REVENUES	2,216,240	2,216,240	2,486,457	19,000	19,000	49,551
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	11,109	11,109	11,108
Culture and recreation	2,359,903	3,039,073	2,677,853	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	163,702	163,702	82,497	-	-	-
Interest and fiscal charges	22,827	22,827	12,471	-	-	-
TOTAL EXPENDITURES	2,546,432	3,225,602	2,772,821	11,109	11,109	11,108
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(330,192)	(1,009,362)	(286,364)	7,891	7,891	38,443
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Leases (as lessee)	-	679,170	679,170	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	679,170	679,170	-	-	-
NET CHANGE IN FUND BALANCES	(330,192)	(330,192)	392,806	7,891	7,891	38,443
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	876,569	876,569	914,032	59,373	59,373	67,163
FUND BALANCES (DEFICITS), END OF YEAR	\$ 546,377	\$ 546,377	\$ 1,306,838	\$ 67,264	\$ 67,264	\$ 105,606

(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, 2023

Special Revenue Funds (continued)						
	Boating Improvement			Impact Fees Buildings		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	5,732,314	5,732,314	5,652,827
Licenses and permits	-	-	-	-	-	-
Intergovernmental	67,000	67,000	122,432	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	250	250	16,132	47,700	47,700	805,553
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(3,363)	(3,363)	-	(296,049)	(296,049)	-
TOTAL REVENUES	63,887	63,887	138,564	5,483,965	5,483,965	6,458,380
EXPENDITURES:						
Current:						
General government	-	-	-	6,575,000	6,575,000	573,516
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	307,002	298,606	157,080	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	307,002	298,606	157,080	6,575,000	6,575,000	573,516
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(243,115)	(234,719)	(18,516)	(1,091,035)	(1,091,035)	5,884,864
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(1,042,049)	(1,042,049)	(1,042,049)
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(1,042,049)	(1,042,049)	(1,042,049)
NET CHANGE IN FUND BALANCES	(243,115)	(234,719)	(18,516)	(2,133,084)	(2,133,084)	4,842,815
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	244,496	244,496	258,005	17,405,616	17,405,616	18,315,045
FUND BALANCES (DEFICITS), END OF YEAR	\$ 1,381	\$ 9,777	\$ 239,489	\$ 15,272,532	\$ 15,272,532	\$ 23,157,860

(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, 2023

Special Revenue Funds (continued)						
	Impact Fees Police			Impact Fees Fire/EMS		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	2,855,654	2,855,654	2,635,622	4,151,243	4,151,243	4,006,295
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	250	250	59,004	3,750	3,750	555,814
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(146,306)	(146,306)	-	(212,854)	(212,854)	-
TOTAL REVENUES	2,709,598	2,709,598	2,694,626	3,942,139	3,942,139	4,562,109
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	27,700	27,700	17,905	11,083,225	10,869,604	998,914
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	55,923	55,923	5,617	-	-	-
TOTAL EXPENDITURES	83,623	83,623	23,522	11,083,225	10,869,604	998,914
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,625,975	2,625,975	2,671,104	(7,141,086)	(6,927,465)	3,563,195
OTHER FINANCING SOURCES (USES):						
Transfers in	25,000	2,853,876	2,828,876	-	-	-
Transfers out	(2,650,975)	(5,479,851)	-	(637,842)	(637,842)	(637,842)
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,625,975)	(2,625,975)	2,828,876	(637,842)	(637,842)	(637,842)
NET CHANGE IN FUND BALANCES	-	-	5,499,980	(7,778,928)	(7,565,307)	2,925,353
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	(3,613,352)	12,409,422	12,409,422	12,384,835
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 1,886,628	\$ 4,630,494	\$ 4,844,115	\$ 15,310,188

(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, 2023

Special Revenue Funds (continued)						
	Impact Fees Roads			Impact Fees Parks		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	14,817,747	20,597,635	27,426,690	6,390,744	6,390,744	6,597,948
Licenses and permits	-	-	-	-	-	-
Intergovernmental	3,225,690	3,225,690	1,074,231	400,000	400,000	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	148,000	148,000	2,528,842	10,500	10,500	799,996
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(766,506)	(766,506)	-	(327,921)	(327,921)	-
TOTAL REVENUES	17,424,931	23,204,819	31,029,763	6,473,323	6,473,323	7,397,944
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	52,794,818	58,664,892	11,752,239	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	15,143,977	15,549,288	4,826,748
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	52,794,818	58,664,892	11,752,239	15,143,977	15,549,288	4,826,748
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(35,369,887)	(35,460,073)	19,277,524	(8,670,654)	(9,075,965)	2,571,196
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	3,942	-	-	-
Transfers out	(1,500,000)	(2,070,000)	(1,500,000)	(114,866)	(114,866)	(114,866)
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,500,000)	(2,070,000)	(1,496,058)	(114,866)	(114,866)	(114,866)
NET CHANGE IN FUND BALANCES	(36,869,887)	(37,530,073)	17,781,466	(8,785,520)	(9,190,831)	2,456,330
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	53,908,126	53,908,126	56,064,365	15,318,926	15,318,926	15,395,861
FUND BALANCES (DEFICITS), END OF YEAR	\$ 17,038,239	\$ 16,378,053	\$ 73,845,831	\$ 6,533,406	\$ 6,128,095	\$ 17,852,191

(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, 2023

	Special Revenue Funds (continued)					
	E-911 Communications			Vilano Street Lighting		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ 11,025	\$ 11,022	\$ 10,720
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,570,000	1,570,000	1,552,430	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	750	750	58,101	50	50	1,700
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(78,538)	(78,538)	-	(554)	(554)	-
TOTAL REVENUES	1,492,212	1,492,212	1,610,531	10,521	10,518	12,420
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	12,635	12,632	11,537
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	12,635	12,632	11,537
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,492,212	1,492,212	1,610,531	(2,114)	(2,114)	883
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	(1,230,018)	(1,743,278)	(1,514,979)	-	-	-
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,230,018)	(1,743,278)	(1,514,979)	-	-	-
NET CHANGE IN FUND BALANCES	262,194	(251,066)	95,552	(2,114)	(2,114)	883
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	962,882	962,882	1,002,592	30,029	30,029	30,550
FUND BALANCES (DEFICITS), END OF YEAR	\$ 1,225,076	\$ 711,816	\$ 1,098,144	\$ 27,915	\$ 27,915	\$ 31,433

(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, 2023

Special Revenue Funds (continued)						
	St. Augustine South Street Lighting			Elkton Drainage		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 45,296	\$ 45,296	\$ 43,809	\$ 35,000	\$ 35,000	\$ 33,320
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	150	150	4,700	100	100	4,389
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(2,272)	(2,272)	-	(1,755)	(1,755)	-
TOTAL REVENUES	43,174	43,174	48,509	33,345	33,345	37,709
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	49,417	49,417	48,801	34,278	34,278	9,097
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	49,417	49,417	48,801	34,278	34,278	9,097
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(6,243)	(6,243)	(292)	(933)	(933)	28,612
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(6,243)	(6,243)	(292)	(933)	(933)	28,612
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	79,675	79,675	81,011	37,708	37,708	65,205
FUND BALANCES (DEFICITS), END OF YEAR	\$ 73,432	\$ 73,432	\$ 80,719	\$ 36,775	\$ 36,775	\$ 93,817

(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, 2023

Special Revenue Funds (continued)						
	Treasure Beach M.S.B.U.			St. Johns County Transit System		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	265,320	265,320	242,936	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	6,488,023	7,094,326	2,647,386
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	200	200	8,684	500	500	42,194
Miscellaneous revenue	-	-	-	240,000	240,000	234,009
FS 129 statutory reduction	(13,276)	(13,276)	-	(12,025)	(12,025)	-
TOTAL REVENUES	252,244	252,244	251,620	6,716,498	7,322,801	2,923,589
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	5,065	5,065	4,859	7,115,150	7,919,382	3,608,741
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	61,979	61,979	61,256	-	-	-
TOTAL EXPENDITURES	67,044	67,044	66,115	7,115,150	7,919,382	3,608,741
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	185,200	185,200	185,505	(398,652)	(596,581)	(685,152)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	276,489	276,489	276,489
Transfers out	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	276,489	276,489	276,489
NET CHANGE IN FUND BALANCES	185,200	185,200	185,505	(122,163)	(320,092)	(408,663)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	(1,166,785)	1,031,365	1,031,365	1,351,863
FUND BALANCES (DEFICITS), END OF YEAR	\$ 185,200	\$ 185,200	\$ (981,280)	\$ 909,202	\$ 711,273	\$ 943,200

(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, 2023

Special Revenue Funds (continued)						
	Northwest Recreation			Driver's Education Safety Fund		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	63,654	63,654	23,271	-	-	-
Fines and forfeitures	-	-	-	75,000	75,000	83,753
Contributions	-	-	-	-	-	-
Investment income	300	300	57,928	75	75	2,046
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(3,198)	(3,198)	-	(3,754)	(3,754)	-
TOTAL REVENUES	60,756	60,756	81,199	71,321	71,321	85,799
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	70,000	71,274	71,274
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	202,500	202,500	1,300	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	202,500	202,500	1,300	70,000	71,274	71,274
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(141,744)	(141,744)	79,899	1,321	47	14,525
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(141,744)	(141,744)	79,899	1,321	47	14,525
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	295,745	295,745	301,513	3,033	3,033	6,138
FUND BALANCES (DEFICITS), END OF YEAR	\$ 154,001	\$ 154,001	\$ 381,412	\$ 4,354	\$ 3,080	\$ 20,663

(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, 2023

	Special Revenue Funds (continued)					
	Summerhaven M.S.T.U.			Coastal Highway Dune and Beach M.S.T.U.		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 112,477	\$ 112,477	\$ 108,879	\$ 31,455	\$ 31,379	\$ 30,070
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	750	750	25,015	305	305	3,254
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(5,661)	(5,661)	-	(1,588)	(1,588)	-
TOTAL REVENUES	107,566	107,566	133,894	30,172	30,096	33,324
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	534,137	534,137	16,038	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	1,017	1,014	1,014
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	534,137	534,137	16,038	1,017	1,014	1,014
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(426,571)	(426,571)	117,856	29,155	29,082	32,310
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	73	-
Transfers out	-	-	-	(29,757)	(29,757)	(29,757)
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(29,757)	(29,684)	(29,757)
NET CHANGE IN FUND BALANCES	(426,571)	(426,571)	117,856	(602)	(602)	2,553
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	426,571	426,571	429,194	602	602	34,410
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 547,050	\$ -	\$ -	\$ 36,963

(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, 2023

	Special Revenue Funds (continued)					
	South Ponte Vedra Boulevard Dune and Beach M.S.T.U.			Ponte Vedra Beach Dune and Beach M.S.T.U.		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 401,688	\$ 401,688	\$ 386,801	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	100	100	18,892	-	-	15,098
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(20,089)	(20,089)	-	-	-	-
TOTAL REVENUES	381,699	381,699	405,693	-	-	15,098
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	196,838	196,838	76,337	300,000	300,000	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	196,838	196,838	76,337	300,000	300,000	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	184,861	184,861	329,356	(300,000)	(300,000)	15,098
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	(381,465)	(381,465)	(381,465)	-	-	-
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(381,465)	(381,465)	(381,465)	-	-	-
NET CHANGE IN FUND BALANCES	(196,604)	(196,604)	(52,109)	(300,000)	(300,000)	15,098
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	198,378	198,378	320,569	300,500	300,500	302,278
FUND BALANCES (DEFICITS), END OF YEAR	\$ 1,774	\$ 1,774	\$ 268,460	\$ 500	\$ 500	\$ 317,376

(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, 2023

Special Revenue Funds (continued)						
	Serenata Beach M.S.T.U.			FEMA Disaster Relief		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 40,297	\$ 40,297	\$ 38,994	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	12,580,575	20,354,725	4,141,944
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	521	-	-	381
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(2,015)	(2,015)	-	-	-	-
TOTAL REVENUES	38,282	38,282	39,515	12,580,575	20,354,725	4,142,325
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	8,611,496	6,612,864
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	778	780	780	15,096,462	15,094,428	3,890,083
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	778	780	780	15,096,462	23,705,924	10,502,947
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	37,504	37,502	38,735	(2,515,887)	(3,351,199)	(6,360,622)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	2	-	-	1,796,917	2,305,911
Transfers out	(37,504)	(37,504)	(37,504)	-	-	-
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(37,504)	(37,502)	(37,504)	-	1,796,917	2,305,911
NET CHANGE IN FUND BALANCES	-	-	1,231	(2,515,887)	(1,554,282)	(4,054,711)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	-	2,518,319	2,518,319	(2,166,465)
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 1,231	\$ 2,432	\$ 964,037	\$ (6,221,176)

(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, 2023

	Special Revenue Funds (continued)					
	St. Johns Community Redevelopment Agency			Court Modernization Fund		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 1,678,945	\$ 1,678,945	\$ 1,668,276	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	1,000,000	1,000,000	647,301
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	1,273	1,273	50,741	-	-	-
Miscellaneous revenue	-	-	-	12,000	12,000	63,747
FS 129 statutory reduction	(63)	(63)	-	-	-	-
TOTAL REVENUES	1,680,155	1,680,155	1,719,017	1,012,000	1,012,000	711,048
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	357,361	432,765	215,828	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	843,554	1,056,078	981,261
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	357,361	432,765	215,828	843,554	1,056,078	981,261
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,322,794	1,247,390	1,503,189	168,446	(44,078)	(270,213)
OTHER FINANCING SOURCES (USES):						
Transfers in	80,361	80,361	80,361	-	-	-
Transfers out	(1,504,576)	(1,504,576)	(1,504,576)	-	-	-
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,424,215)	(1,424,215)	(1,424,215)	-	-	-
NET CHANGE IN FUND BALANCES	(101,421)	(176,825)	78,974	168,446	(44,078)	(270,213)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	318,479	318,479	482,873	1,507,566	1,507,566	1,507,566
FUND BALANCES (DEFICITS), END OF YEAR	\$ 217,058	\$ 141,654	\$ 561,847	\$ 1,676,012	\$ 1,463,488	\$ 1,237,353

(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, 2023

Special Revenue Funds (continued)						
	Records Modernization Trust Fund			Teen Court		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	310,000	310,000	211,250	71,104	71,104	55,043
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous revenue	15,000	15,000	89,422	500	500	3,043
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	325,000	325,000	300,672	71,604	71,604	58,086
EXPENDITURES:						
Current:						
General government	150,000	210,000	110,231	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	48,580	48,630	16,902
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	150,000	210,000	110,231	48,580	48,630	16,902
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	175,000	115,000	190,441	23,024	22,974	41,184
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	175,000	115,000	190,441	23,024	22,974	41,184
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,877,913	1,877,913	1,877,913	-	-	44,504
FUND BALANCES (DEFICITS), END OF YEAR	\$ 2,052,913	\$ 1,992,913	\$ 2,068,354	\$ 23,024	\$ 22,974	\$ 85,688

(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, 2023

Special Revenue Funds (continued)						
	Title IV D Fund			Tourist Development Tax Fund - Clerk		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	137,451	137,451	178,392	-	-	-
Charges for services	-	-	-	-	-	236,083
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous revenue	11,041	11,041	-	-	-	863
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	148,492	148,492	178,392	-	-	236,946
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	148,492	148,492	154,257	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	148,492	148,492	154,257	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	24,135	-	-	236,946
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	24,135	-	-	236,946
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	10,523	-	-	-
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 34,658	\$ -	\$ -	\$ 236,946

(continued)

(continued)

ST. JOHNS COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

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	-	-	-	-	3,857,504	3,857,504
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	60,236	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	4,876	-	-	-
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	-	60,236	4,876	-	3,857,504	3,857,504
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	13,848	13,848	-	3,857,504	3,857,504
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	-	13,848	13,848	-	3,857,504	3,857,504
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	46,388	(8,972)	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	46,388	(8,972)	-	-	-
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	42,177	42,177	102,644	-	-	-
FUND BALANCES (DEFICITS), END OF YEAR	\$ 42,177	\$ 88,565	\$ 93,672	\$ -	\$ -	\$ -

(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, 2023

Special Revenue Funds (concluded)						
	Canteen Fund			NET Fund		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	539,719	539,719	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	-	539,719	539,719	-	-	-
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	441,813	441,813	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	-	441,813	441,813	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	97,906	97,906	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	97,906	97,906	-	-	-
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	675,248	675,248	-	-	-
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ 773,154	\$ 773,154	\$ -	\$ -	\$ -

(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, 2023

	Debt Service Funds					
	Transportation Improvement Revenue Refunding Bonds, Series 2012			Transportation Improvement Revenue Refunding Bonds, Series 2015		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ 1,054,802	\$ 1,054,802	\$ 1,054,802
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	481	500	500	46,704
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	(25)	(25)	-
TOTAL REVENUES	-	-	481	1,055,277	1,055,277	1,101,506
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	810,000	810,000	810,000
Interest and fiscal charges	-	-	-	845,494	845,494	845,494
TOTAL EXPENDITURES	-	-	-	1,655,494	1,655,494	1,655,494
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	481	(600,217)	(600,217)	(553,988)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	600,000	600,000	600,000
Transfers out	-	-	(10,105)	-	-	-
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(10,105)	600,000	600,000	600,000
NET CHANGE IN FUND BALANCES	-	-	(9,624)	(217)	(217)	46,012
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	9,624	217	217	8,825
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,837

(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, 2023

Debt Service Funds (continued)						
	Sales Tax Revenue Refunding Bonds, Series 2012			Sales Tax Revenue Refunding Bonds, Series 2015		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	1,874,166	1,874,166	1,874,166
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	923	500	500	103,831
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	(25)	(25)	-
TOTAL REVENUES	-	-	923	1,874,641	1,874,641	1,977,997
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	1,965,000	1,965,000	1,965,000
Interest and fiscal charges	-	-	-	1,952,775	1,952,775	1,952,775
TOTAL EXPENDITURES	-	-	-	3,917,775	3,917,775	3,917,775
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	923	(2,043,134)	(2,043,134)	(1,939,778)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	2,042,156	2,042,156	2,042,156
Transfers out	-	(19,406)	(19,405)	-	-	-
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(19,406)	(19,405)	2,042,156	2,042,156	2,042,156
NET CHANGE IN FUND BALANCES	-	(19,406)	(18,482)	(978)	(978)	102,378
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	19,406	18,482	978	978	20,336
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,714

(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, 2023

Debt Service Funds (continued)						
	Pooled Commercial Paper Loan Program			SunTrust Capital Lease Agreement		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	11,852	-	-	1,521
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	-	-	11,852	-	-	1,521
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	393,000	393,000	216,821	216,821	216,821
Interest and fiscal charges	-	7,964	7,963	24,740	24,740	24,739
TOTAL EXPENDITURES	-	400,964	400,963	241,561	241,561	241,560
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(400,964)	(389,111)	(241,561)	(241,561)	(240,039)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	241,538	241,538	241,538
Transfers out	-	(47,839)	(47,839)	-	-	-
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(47,839)	(47,839)	241,538	241,538	241,538
NET CHANGE IN FUND BALANCES	-	(448,803)	(436,950)	(23)	(23)	1,499
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	448,803	436,950	23	23	368
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,867

(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, 2023

	Debt Service Funds (continued)					
	Chase Capital Improvement Revenue Bond Series 2012			TD Bank Capital Improvement Revenue Bonds, Series 2014		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	30,919	-	-	8,875
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	-	-	30,919	-	-	8,875
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	1,255,000	1,255,000	1,255,000	325,000	325,000	325,000
Interest and fiscal charges	25,100	25,100	25,099	86,184	86,184	86,111
TOTAL EXPENDITURES	1,280,100	1,280,100	1,280,099	411,184	411,184	411,111
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,280,100)	(1,280,100)	(1,249,180)	(411,184)	(411,184)	(402,236)
OTHER FINANCING SOURCES (USES):						
Transfers in	1,279,630	1,279,630	1,279,630	410,955	410,955	410,955
Transfers out	-	-	(38,774)	-	-	-
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	1,279,630	1,279,630	1,240,856	410,955	410,955	410,955
NET CHANGE IN FUND BALANCES	(470)	(470)	(8,324)	(229)	(229)	8,719
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	470	470	8,324	229	229	2,430
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,149

(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, 2023

	Debt Service Funds (continued)					
	Capital Improvement Revenue Refunding Series 2014			Special Obligation Refunding Revenue Bonds, Series 2019		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,163,320	1,163,320	1,163,320	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	250	250	31,592	-	-	30,476
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(14)	(14)	-	-	-	-
TOTAL REVENUES	1,163,556	1,163,556	1,194,912	-	-	30,476
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	715,000	715,000	715,000	1,085,000	1,085,000	1,085,000
Interest and fiscal charges	449,306	449,306	449,306	367,750	367,750	367,750
TOTAL EXPENDITURES	1,164,306	1,164,306	1,164,306	1,452,750	1,452,750	1,452,750
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(750)	(750)	30,606	(1,452,750)	(1,452,750)	(1,422,274)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	1,452,242	1,452,242	1,452,242
Transfers out	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	1,452,242	1,452,242	1,452,242
NET CHANGE IN FUND BALANCES	(750)	(750)	30,606	(508)	(508)	29,968
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	750	750	2,415	508	508	7,945
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 33,021	\$ -	\$ -	\$ 37,913

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Debt Service Funds (continued)					
	Taxable Special Obligation Revenue Note, Series 2020			Taxable Special Obligation Refunding Revenue Note, Series 2021		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ 907,056	\$ 907,056	\$ 907,056
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	3,101,607
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	500	500	100,994	-	-	168,028
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(25)	(25)	-	-	-	-
TOTAL REVENUES	475	475	100,994	907,056	907,056	4,176,691
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	1,070,000	1,070,000	1,070,000	4,295,000	4,295,000	4,295,000
Interest and fiscal charges	174,447	174,447	174,447	738,648	738,648	738,608
TOTAL EXPENDITURES	1,244,447	1,244,447	1,244,447	5,033,648	5,033,648	5,033,608
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,243,972)	(1,243,972)	(1,143,453)	(4,126,592)	(4,126,592)	(856,917)
OTHER FINANCING SOURCES (USES):						
Transfers in	491,913	491,913	491,913	1,014,866	1,014,866	1,014,866
Transfers out	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	491,913	491,913	491,913	1,014,866	1,014,866	1,014,866
NET CHANGE IN FUND BALANCES	(752,059)	(752,059)	(651,540)	(3,111,726)	(3,111,726)	157,949
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	752,059	752,059	2,973,563	10,119	10,119	69,901
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 2,322,023	\$ (3,101,607)	\$ (3,101,607)	\$ 227,850

(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, 2023

	Debt Service Funds (concluded)					
	Special Obligation Revenue Bond, Series 2022			Special Obligation Revenue Note, Series 2022A		
	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	-	-	68,360	-	-	-
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	-	-	68,360	-	-	-
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	745,000	745,000	745,000	-	4,700,000	4,700,000
Interest and fiscal charges	164,865	164,865	164,830	-	443,777	443,777
TOTAL EXPENDITURES	909,865	909,865	909,830	-	5,143,777	5,143,777
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(909,865)	(909,865)	(841,470)	-	(5,143,777)	(5,143,777)
OTHER FINANCING SOURCES (USES):						
Transfers in	809,863	809,863	809,863	-	5,143,777	5,143,777
Transfers out	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	809,863	809,863	809,863	-	5,143,777	5,143,777
NET CHANGE IN FUND BALANCES	(100,002)	(100,002)	(31,607)	-	-	-
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,019,060	1,019,060	1,022,043	-	-	-
FUND BALANCES (DEFICITS), END OF YEAR	\$ 919,058	\$ 919,058	\$ 990,436	\$ -	\$ -	\$ -

(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, 2023

	Capital Project Funds					
	Beach Re-nourishment Project			SR 207 Corridor Improvement Group Development Project		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	65,340	65,340	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	1,037,461
Investment income	-	-	138,749	2,000	2,000	197,008
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	(100)	(100)	-
TOTAL REVENUES	65,340	65,340	138,749	1,900	1,900	1,234,469
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	452,997	585,997	79,898	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	452,997	585,997	79,898	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(387,657)	(520,657)	58,851	1,900	1,900	1,234,469
OTHER FINANCING SOURCES (USES):						
Transfers in	475,000	725,000	725,000	-	-	-
Transfers out	-	(191,483)	(191,485)	-	-	-
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	475,000	533,517	533,515	-	-	-
NET CHANGE IN FUND BALANCES	87,343	12,860	592,366	1,900	1,900	1,234,469
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	2,343,303	2,343,303	2,436,476	2,746,390	2,746,390	3,388,707
FUND BALANCES (DEFICITS), END OF YEAR	\$ 2,430,646	\$ 2,356,163	\$ 3,028,842	\$ 2,748,290	\$ 2,748,290	\$ 4,623,176

(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, 2023

Capital Project Funds (continued)						
	Pooled Commercial Paper Notes			Ponte Vedra Dune and Beach Restoration		
	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	-	-	8,314	1,500	1,500	260,468
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	(75)	(75)	-
TOTAL REVENUES	-	-	8,314	1,425	1,425	260,468
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	8,314	1,425	1,425	260,468
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	3,191,483	3,191,483
Transfers out	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	3,191,483	3,191,483
NET CHANGE IN FUND BALANCES	-	-	8,314	1,425	3,192,908	3,451,951
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	157,080	5,201,987	5,201,987	5,214,968
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 165,394	\$ 5,203,412	\$ 8,394,895	\$ 8,666,919

(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, 2023

	Capital Project Funds (continued)					
	Coastal Highway Dune and Beach Restoration			South Ponte Vedra Beach Dune and Berm Restoration		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	1,640,963	1,640,963	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	35,316	-	-	8,252
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(5)	(5)	-	-	-	-
TOTAL REVENUES	(5)	(5)	35,316	1,640,963	1,640,963	8,252
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	360,018	581,018	57,504	1,957,643	1,957,643	69,572
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	360,018	581,018	57,504	1,957,643	1,957,643	69,572
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(360,023)	(581,023)	(22,188)	(316,680)	(316,680)	(61,320)
OTHER FINANCING SOURCES (USES):						
Transfers in	237,844	460,844	460,844	125,000	125,000	125,000
Transfers out	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	237,844	460,844	460,844	125,000	125,000	125,000
NET CHANGE IN FUND BALANCES	(122,179)	(120,179)	438,656	(191,680)	(191,680)	63,680
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	476,797	476,797	469,020	195,680	195,680	288,988
FUND BALANCES (DEFICITS), END OF YEAR	\$ 354,618	\$ 356,618	\$ 907,676	\$ 4,000	\$ 4,000	\$ 352,668

(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, 2023

Capital Project Funds (continued)						
	2019 Capital Projects			Land Acquisition & Management Program		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	24,364	-	-	-
Charges for services	-	380,000	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	11,304	11,304	516,866	-	-	73,563
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	11,304	391,304	541,230	-	-	73,563
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	11,227,019	12,165,715	1,570,844	-	980,000	110,000
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	11,227,019	12,165,715	1,570,844	-	980,000	110,000
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(11,215,715)	(11,774,411)	(1,029,614)	-	(980,000)	(36,437)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	570,000	-	500,000	500,000	500,000
Transfers out	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	570,000	-	500,000	500,000	500,000
NET CHANGE IN FUND BALANCES	(11,215,715)	(11,204,411)	(1,029,614)	500,000	(480,000)	463,563
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	11,215,715	11,215,715	11,171,117	1,000,721	1,000,721	1,008,691
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ 11,304	\$ 10,141,503	\$ 1,500,721	\$ 520,721	\$ 1,472,254

(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, 2023

Capital Project Funds (concluded)						
	Golf Course Reconstruction			Capital Improvement Projects		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	1,500,000	1,950,000	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	4,810	135,000	135,000	1,903,476
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	-	-	4,810	1,635,000	2,085,000	1,903,476
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	140,839	140,839	56,165	53,231,598	53,600,755	20,326,755
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	140,839	140,839	56,165	53,231,598	53,600,755	20,326,755
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(140,839)	(140,839)	(51,355)	(51,596,598)	(51,515,755)	(18,423,279)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	21,175,000	21,175,000	21,175,000
Transfers out	-	(55,744)	(55,744)	-	-	-
Leases (as lessee)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(55,744)	(55,744)	21,175,000	21,175,000	21,175,000
NET CHANGE IN FUND BALANCES	(140,839)	(196,583)	(107,099)	(30,421,598)	(30,340,755)	2,751,721
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	140,839	196,583	107,099	30,695,046	30,695,046	31,859,523
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ -	\$ 273,448	\$ 354,291	\$ 34,611,244

(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, 2023

	Worker's Compensation Insurance	Health Insurance	Totals
ASSETS			
Equity in pooled cash and cash equivalents	\$ 1,891,247	\$ 8,311,431	\$ 10,202,678
Investments	-	6,567,789	6,567,789
Accounts receivable, net	978	1,325,979	1,326,957
Interest receivable	-	20,873	20,873
Due from other funds	71,842	615,968	687,810
Other assets	-	62,733	62,733
TOTAL ASSETS	1,964,067	16,904,773	18,868,840
LIABILITIES			
Accounts payable and accrued liabilities	12,852	2,062,641	2,075,493
Estimated liability for self insured losses	-	2,631,844	2,631,844
Due to other funds	1,474	55,646	57,120
TOTAL LIABILITIES	14,326	4,750,131	4,764,457
NET POSITION			
Unrestricted	1,949,741	12,154,642	14,104,383
TOTAL NET POSITION	\$ 1,949,741	\$ 12,154,642	\$ 14,104,383

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Worker's Compensation Insurance	Health Insurance	Totals
OPERATING REVENUES:			
Charges for services	\$ 1,913,922	\$ 29,422,414	\$ 31,336,336
Retiree charges for services	-	4,743,700	4,743,700
Other operating revenue	17,872	15,147	33,019
Total operating revenues	<u>1,931,794</u>	<u>34,181,261</u>	<u>36,113,055</u>
OPERATING EXPENSES:			
Salaries and benefits	312,945	1,361,774	1,674,719
Contractual services	1,576,972	33,198,449	34,775,421
Operating and maintenance expenses	5,955	66,827	72,782
Total operating expenses	<u>1,895,872</u>	<u>34,627,050</u>	<u>36,522,922</u>
OPERATING INCOME	<u>35,922</u>	<u>(445,789)</u>	<u>(409,867)</u>
NON-OPERATING REVENUES:			
Investment income	73,277	608,193	681,470
Donations	-	200,000	200,000
Total non-operating revenues	<u>73,277</u>	<u>808,193</u>	<u>881,470</u>
INCOME BEFORE TRANSFERS	109,199	362,404	471,603
Transfer In	-	-	-
Transfer Out	-	(54,643)	(54,643)
INCREASE IN NET POSITION	109,199	307,761	416,960
NET POSITION, BEGINNING OF YEAR	<u>1,840,542</u>	<u>11,846,881</u>	<u>13,687,423</u>
NET POSITION, END OF YEAR	<u>\$ 1,949,741</u>	<u>\$ 12,154,642</u>	<u>\$ 14,104,383</u>

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF CASH FLOWS -
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2023.

	Worker's Compensation Insurance	Health Insurance	Totals
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	\$ 1,957,962	\$ 4,318,598	\$ 6,276,560
Receipts from interfund services	-	29,405,270	29,405,270
Payments to suppliers	(1,585,448)	(33,364,698)	(34,950,146)
Payments to employees	(312,945)	(1,361,774)	(1,674,719)
Net cash provided (used) by operating activities	<u>59,569</u>	<u>(1,002,604)</u>	<u>(943,035)</u>
NONCAPITAL FINANCING ACTIVITIES:			
Transfers out	-	(54,643)	(54,643)
Donations	-	200,000	200,000
Net cash provided by noncapital financing activities	<u>-</u>	<u>145,357</u>	<u>145,357</u>
INVESTING ACTIVITIES:			
Investment purchases	-	(2,766,787)	(2,766,787)
Proceeds from sale of investments	-	104,215	104,215
Investment income received	73,277	562,656	635,933
Net cash provided (used) by investing activities	<u>73,277</u>	<u>(2,099,916)</u>	<u>(2,026,639)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	132,846	(2,957,163)	(2,824,317)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,758,401</u>	<u>11,268,594</u>	<u>13,026,995</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 1,891,247</u>	<u>\$ 8,311,431</u>	<u>\$ 10,202,678</u>
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	\$ 35,922	\$ (445,789)	\$ (409,867)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Change in accounts receivable	(978)	(480,019)	(480,997)
Change in due from other funds- funds are customers	27,048	(33,020)	(5,972)
Change in prepaid expense	-	6,830	6,830
Change in accounts payable and accrued liabilities	(2,521)	23,593	21,072
Change in due to other funds-funds are customers	98	55,646	55,744
Change in estimated liability for self insured losses	-	(129,845)	(129,845)
Net cash provided by operating activities	<u>\$ 59,569</u>	<u>\$ (1,002,604)</u>	<u>\$ (943,035)</u>

FIDUCIARY FUNDS DESCRIPTIONS

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

Clerk of Courts:

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

Tax Collector:

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

Sheriff:

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

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

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

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

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

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

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF FIDUCIARY NET
 POSITION - CUSTODIAL FUNDS
 September 30, 2023

	Clerk of Circuit Court and Comptroller			
	Agency Fund	Cash Bonds	Tax Deeds	Registry
ASSETS				
Equity in pooled cash and cash equivalents	\$ 4,221,483	\$ 2,153,457	\$ 1,226,969	\$ 1,096,504
Accounts receivable	7,535	-	-	-
TOTAL ASSETS	<u>4,229,018</u>	<u>2,153,457</u>	<u>1,226,969</u>	<u>1,096,504</u>
LIABILITIES				
Accounts payable	93,402	4,642	-	-
Due to individuals and other governments	4,135,616	-	-	-
Taxes collected in advance	-	-	-	-
TOTAL LIABILITIES	<u>4,229,018</u>	<u>4,642</u>	<u>-</u>	<u>-</u>
NET POSITION				
Restricted for individuals, organizations, and other governments	<u>\$ -</u>	<u>\$ 2,148,815</u>	<u>\$ 1,226,969</u>	<u>\$ 1,096,504</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF FIDUCIARY NET
 POSITION - CUSTODIAL FUNDS
 September 30, 2023

	Tax Collector			Sheriff	
	Tax Fund	Tag Fund	Delinquent Fund	Levy	Civil and Suspense
ASSETS					
Equity in pooled cash and cash equivalents	\$ 6,637,877	\$ 680,115	\$ 299,461	\$ 4,001	\$ -
Accounts receivable	1,320	30,710	-	12,991	-
TOTAL ASSETS	<u>6,639,197</u>	<u>710,825</u>	<u>299,461</u>	<u>16,992</u>	<u>-</u>
LIABILITIES					
Accounts payable	-	-	-	-	-
Due to individuals and other governments	401,801	710,825	299,461	-	-
Taxes collected in advance	6,237,396	-	-	-	-
TOTAL LIABILITIES	<u>6,639,197</u>	<u>710,825</u>	<u>299,461</u>	<u>-</u>	<u>-</u>
NET POSITION					
Restricted for individuals, organizations, and other governments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,992</u>	<u>\$ -</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF FIDUCIARY NET
 POSITION - CUSTODIAL FUNDS
 September 30, 2023

	Sheriff				Total All Custodial Funds
	Inmate Trust	Restitution	Agency Events	CARE and Sunshine	
ASSETS					
Equity in pooled cash and cash equivalents	\$ 89,503	\$ -	\$ 50,383	\$ 9,157	\$ 16,468,910
Accounts receivable	-	-	-	-	52,556
TOTAL ASSETS	89,503	-	50,383	9,157	16,521,466
LIABILITIES					
Accounts payable	-	-	-	-	98,044
Due to individuals and other governments	29,244	-	-	-	5,576,947
Taxes collected in advance	-	-	-	-	6,237,396
TOTAL LIABILITIES	29,244	-	-	-	11,912,387
NET POSITION					
Restricted for individuals, organizations, and other governments	<u>\$ 60,259</u>	<u>\$ -</u>	<u>\$ 50,383</u>	<u>\$ 9,157</u>	<u>\$ 4,609,079</u> (concluded)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

Clerk of Circuit Court and Comptroller

	Agency Fund	Cash Bonds	Tax Deeds	Registry
ADDITIONS				
Employee contributions	\$ -	\$ -	\$ -	\$ -
Collections - fines and fees	99,763,768	-	-	-
Collections for individuals	647,904	-	-	-
Collections - other agencies	-	-	-	-
Collections - court bonds	-	2,044,020	-	-
Collections - tax deeds	-	-	2,449,908	-
Collections - registry	-	-	-	6,715,760
Miscellaneous	-	-	-	-
Total additions	<u>100,411,672</u>	<u>2,044,020</u>	<u>2,449,908</u>	<u>6,715,760</u>
DEDUCTIONS				
Fines and fees paid to other governments	99,763,768	-	-	-
Amounts paid for court bonds	-	3,112,070	-	-
Amounts paid for tax deeds	-	-	1,626,574	-
Amounts paid for registry	-	-	-	6,496,496
Amounts paid to individuals	647,904	-	-	-
Benefits paid to participants or beneficiaries	-	-	-	-
Miscellaneous	-	-	-	-
Total deductions	<u>100,411,672</u>	<u>3,112,070</u>	<u>1,626,574</u>	<u>6,496,496</u>
NET INCREASE(DECREASE) IN FIDUCIARY NET POSTION	-	(1,068,050)	823,334	219,264
NET POSITION, BEGINNING OF YEAR	-	3,216,865	403,635	877,240
NET POSITION, END OF YEAR	<u>\$ -</u>	<u>\$ 2,148,815</u>	<u>\$ 1,226,969</u>	<u>\$ 1,096,504</u>

continued

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Tax Collector			Sheriff	
	Tax Fund	Tag Fund	Delinquent Fund	Levy Account	Civil and Suspense
ADDITIONS					
Employee contributions	\$ -	\$ -	\$ -	\$ -	\$ -
Collections - fines and fees	-	-	-	4,502	-
Collections for individuals	-	-	-	-	-
Collections - other agencies	645,974,705	45,679,255	744,533	-	-
Collections - court bonds	-	-	-	-	-
Collections - tax deeds	-	-	-	-	-
Collections - registry	-	-	-	-	-
Miscellaneous	34,090,359	-	8,277,293	-	103,480
Total additions	<u>680,065,064</u>	<u>45,679,255</u>	<u>9,021,826</u>	<u>4,502</u>	<u>103,480</u>
DEDUCTIONS					
Fines and fees paid to other governments	645,974,705	45,679,255	744,533	-	103,480
Amounts paid for court bonds	-	-	-	-	-
Amounts paid for tax deeds	-	-	-	-	-
Amounts paid for registry	-	-	-	-	-
Amounts paid to individuals	-	-	-	-	-
Benefits paid to participants or beneficiaries	-	-	-	4,592	-
Miscellaneous	34,090,359	-	8,277,293	-	-
Total deductions	<u>680,065,064</u>	<u>45,679,255</u>	<u>9,021,826</u>	<u>4,592</u>	<u>103,480</u>
NET INCREASE(DECREASE) IN FIDUCIARY NET POSTION	-	-	-	(90)	-
NET POSITION, BEGINNING OF YEAR	-	-	-	17,082	-
NET POSITION, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,992</u>	<u>\$ -</u>

continued

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Sheriff				Total All Custodial Funds
	Inmate Trust	Restitution	Agency Events	CARE and Sunshine	
ADDITIONS					
Employee contributions	\$ -	\$ -	\$ -	\$ -	\$ -
Collections - fines and fees	-	-	-	-	99,768,270
Collections for individuals	-	-	-	-	647,904
Collections - other agencies	-	-	-	-	692,398,493
Collections - court bonds	-	-	-	-	2,044,020
Collections - tax deeds	-	-	-	-	2,449,908
Collections - registry	-	-	-	-	6,715,760
Miscellaneous	1,211,890	4,735	26,432	110	43,714,299
Total additions	<u>1,211,890</u>	<u>4,735</u>	<u>26,432</u>	<u>110</u>	<u>847,738,654</u>
DEDUCTIONS					
Fines and fees paid to other governments	-	4,735	-	-	792,270,476
Amounts paid for court bonds	-	-	-	-	3,112,070
Amounts paid for tax deeds	-	-	-	-	1,626,574
Amounts paid for registry	-	-	-	-	6,496,496
Amounts paid to individuals	1,223,582	-	33,854	2,633	1,907,973
Benefits paid to participants or beneficiaries	-	-	-	-	4,592
Miscellaneous	-	-	-	-	42,367,652
Total deductions	<u>1,223,582</u>	<u>4,735</u>	<u>33,854</u>	<u>2,633</u>	<u>847,785,833</u>
NET INCREASE(DECREASE) IN FIDUCIARY NET POSTION	(11,692)	-	(7,422)	(2,523)	(47,179)
NET POSITION, BEGINNING OF YEAR	71,951	-	57,805	11,680	4,656,258
NET POSITION, END OF YEAR	<u>\$ 60,259</u>	<u>\$ -</u>	<u>\$ 50,383</u>	<u>\$ 9,157</u>	<u>\$ 4,609,079</u>

ST. JOHNS COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS
SCHEDULE OF EXPENDITURES BY DEPARTMENT -
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual
GENERAL FUND			
General Government:			
Board of County Commissioners	\$ 1,613,065	\$ 1,613,065	\$ 1,253,647
Clerk of Courts	6,436,679	6,451,900	5,632,227
Tax Collector	8,720,643	8,720,643	8,111,838
Property Appraiser	8,040,209	8,040,209	6,785,379
Supervisor of Elections	3,260,437	3,349,637	3,145,914
County Administrator	1,301,957	1,422,233	1,418,145
Construction Services	772,597	777,018	733,993
Management and Budget	2,104,871	2,068,571	1,601,599
Risk Management	225,290	231,625	206,001
Intergovernmental Services	1,912,616	1,912,616	572,295
Grants and Legislative Affairs	447,014	447,014	285,098
Management Information Systems	4,998,384	4,921,998	3,963,946
Purchasing	1,422,657	1,422,657	1,092,281
Personnel	2,352,264	2,352,264	1,893,399
County Attorney	1,760,699	2,542,403	2,541,845
Growth Management Services	7,686,395	7,686,395	5,853,509
Regional Planning Council	97,884	97,884	97,884
Building Maintenance Services	12,283,895	12,283,895	8,061,409
Courthouse, Annex Maintenance	5,386,909	5,377,492	3,992,005
Allocation of Management Services	(6,051,347)	(6,051,347)	(6,051,347)
Total General Government	64,773,118	65,668,172	51,191,067
Public Safety:			
Sheriff	106,774,220	112,617,013	111,448,370
Juvenile Justice Detention Facility	292,562	293,393	293,393
Public Safety Communications	2,403,927	2,412,855	2,363,847
Detention Facility Subsidy	1,014,016	1,412,118	1,412,117
Emergency Management	1,638,054	2,507,575	1,490,140
Emergency Medical Service	18,521,053	18,359,512	16,268,854
Medical Examiner	1,000,354	1,000,354	996,480
Sheriff Complex Maintenance	2,925,028	2,925,028	2,894,030
Interoperable Radio Systems (E911)	1,558,886	11,554,396	10,061,295
Law Enforcement Facilities	73,209	73,209	73,209
Disaster Recovery	2,185,123	2,205,123	1,288,594
Total Public Safety	138,386,432	155,360,576	148,590,329
Physical Environment:			
Agriculture and Home Economics	834,853	834,853	753,455
Hastings Agricultural Research Center	93,599	93,599	93,599
St. Johns Soil and Water Conservation	75,026	76,182	76,180
Total Physical Environment	1,003,478	1,004,634	923,234

(continued)

ST. JOHNS COUNTY, FLORIDA
 BOARD OF COUNTY COMMISSIONERS
 SCHEDULE OF EXPENDITURES BY DEPARTMENT -
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual
GENERAL FUND - CONTINUED			
Economic Environment:			
Community Development Block Grants	46,372,142	37,072,254	26,141,735
Economic Development	1,292,836	1,810,686	686,350
State Tax Incentive Refunding	3,426,102	3,426,102	2,683,233
Veterans Services	505,727	505,727	372,222
Housing	4,825,749	4,855,892	2,173,186
City of St. Augustine Historic CRA	665,370	665,370	662,050
City of St. Augustine Lincolnville CRA	626,721	626,721	622,288
Total Economic Environment	<u>57,714,647</u>	<u>48,962,752</u>	<u>33,341,064</u>
Human Services:			
Animal Control	1,912,385	1,925,046	1,681,541
Social Services	1,918,225	2,094,707	1,502,983
Medicaid Participation	1,622,546	1,643,034	1,643,034
Human Services Support	2,873,908	2,873,908	2,435,788
Health Care Clinic	350,000	350,000	32,140
Total Human Services	<u>8,677,064</u>	<u>8,886,695</u>	<u>7,295,486</u>
Culture and Recreation:			
Libraries	8,472,571	8,536,244	7,669,159
Recreation Programs	3,426,186	3,468,086	2,987,972
Recreation and Parks	11,510,810	11,573,021	10,064,174
Aquatics Program	365,629	365,629	297,379
Total Culture and Recreation	<u>23,775,196</u>	<u>23,942,980</u>	<u>21,018,684</u>
Court related:			
Clerk of Courts	4,096,130	4,190,039	4,171,089
Sheriff	2,295,407	2,371,811	2,337,599
Courthouse Facilities	1,894,979	1,894,979	1,894,979
FS939 Additional Court Costs	622,817	580,793	569,229
States Attorney	11,000	11,000	9,301
Public Defender	1,015	1,015	527
Circuit Court	19,059	19,059	14,170
Guardian Ad Litem	96,555	96,555	93,348
County Court	6,250	6,250	(10,102)
Court Reporting	1,798	1,798	1,037
Veterans Court	106,544	106,544	99,242
Total Court related	<u>9,151,554</u>	<u>9,279,843</u>	<u>9,180,419</u>
Debt Service:			
Board of County Commissioners	-	700,855	700,855
Sheriff	3,918,220	4,416,008	4,353,770
Supervisor of Elections	-	22,313	22,313
Total Debt Service	<u>3,918,220</u>	<u>5,139,176</u>	<u>5,076,938</u>
Total Expenditures - General Fund	<u>\$ 307,399,709</u>	<u>\$ 318,244,828</u>	<u>\$ 276,617,221</u> (continued)

ST. JOHNS COUNTY, FLORIDA
 BOARD OF COUNTY COMMISSIONERS
 SCHEDULE OF EXPENDITURES BY DEPARTMENT -
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual
COUNTY TRANSPORTATION TRUST FUND			
Transportation:			
Public Works Administration	\$ 3,318,101	\$ 3,341,642	\$ 3,513,014
Road and Sidewalk Construction	74,247,132	101,564,654	32,133,136
Disaster Recovery	8,681,883	8,934,830	1,201,050
Road and Bridge Maintenance	10,586,728	10,660,372	8,607,791
Fleet Services	513,317	495,306	378,333
Traffic and Transportation	3,304,078	3,537,171	2,797,704
Engineering	2,569,956	2,584,598	2,070,226
Land Management Systems	3,038,154	3,033,429	2,727,124
Debt service	-	-	91,867
Total Expenditures - Transportation Fund	<u>\$ 106,259,349</u>	<u>\$ 134,152,002</u>	<u>\$ 53,520,245</u>
BEACH FUND			
Public Safety:			
City of St. Augustine Beach Patrol	\$ 113,193	138,193	\$ 138,193
Life Saving Corps	953,988	951,820	778,702
Total Public Safety	<u>1,067,181</u>	<u>1,090,013</u>	<u>916,895</u>
Culture and Recreation:			
Life Saving Corp	-	2,168	2,167
Beach Services	1,549,063	1,549,063	1,270,271
Beach Toll Collection	245,536	245,536	216,222
Total Culture and Recreation	<u>1,794,599</u>	<u>1,796,767</u>	<u>1,488,660</u>
Total Expenditures - Beach Fund	<u>\$ 2,861,780</u>	<u>\$ 2,886,780</u>	<u>\$ 2,405,555</u>
TOURIST DEVELOPMENT TAX FUND			
General Government:			
Category I	\$ 5,768,588	\$ 6,668,073	\$ 6,660,095
Category IV	2,989,597	3,489,597	3,228,785
Total General Government	<u>8,758,185</u>	<u>10,157,670</u>	<u>9,888,880</u>
Culture and Recreation:			
Category II	2,150,645	2,150,645	2,045,400
Category III	4,098,617	3,920,478	1,326,818
Category V	3,389,774	404,916	380,716
Total Culture and Recreation	<u>9,639,036</u>	<u>6,476,039</u>	<u>3,752,934</u>
Total Expenditures - Tourist Development Tax Fund	<u>\$ 18,397,221</u>	<u>\$ 16,633,709</u>	<u>\$ 13,641,814</u> (concluded)