

**ST. JOHNS COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER**

FINANCIAL STATEMENTS

Year Ended September 30, 2024

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Independent Auditor's Report

Honorable Brandon Patty
Clerk of the Circuit Court and Comptroller
St. Johns County, Florida

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the St. Johns County, Florida Clerk of the Circuit Court and Comptroller (the "Clerk") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Clerk's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the Clerk as of September 30, 2024, and the respective change in financial position, and the budgetary comparison for the General Fund and major special revenue funds for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Clerk, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clerk's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Clerk's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clerk's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Emphasis-of-Matter

As described in Note 1 to the financial statements, the accompanying financial statements were prepared for the purpose of complying with Section 218.39, Florida Statutes, and Section 10.557(3), *Rules of the Auditor General for Local Governmental Entity Audits*. These financial statements are not intended to be a complete presentation of the financial position of St. Johns County, Florida as of September 30, 2024, and the changes in its financial position for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying supplementary information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2025, on our consideration of the Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk's internal control over financial reporting and compliance.

Forvis Mazars, LLP

**Orlando, Florida
June 26, 2025**

**ST. JOHNS COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER**

BALANCE SHEET - GOVERNMENTAL FUNDS

September 30, 2024

ASSETS

	General Fund	Records Modernization Fund	Court Modernization Trust Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 1,608,116	\$ 2,170,851	\$ 715,247	\$ 548,193	\$ 5,042,407
Due from individuals	800	-	-	-	800
Due from Board of County Commissioners	3,214	-	-	-	3,214
Due from other governments	220,532	-	-	35,560	256,092
Due from other funds	18,653	-	-	-	18,653
Prepaid items	2,350	-	-	-	2,350
	TOTAL ASSETS	\$ 2,170,851	\$ 715,247	\$ 583,753	\$ 5,323,516

LIABILITIES AND FUND BALANCE

LIABILITIES					
Accounts payable and accrued expenses	\$ 230,705	\$ 368	\$ 15,659	\$ 3,513	\$ 250,245
Deposits	65,583	-	-	-	65,583
Due to Board of County Commissioners	93,008	-	2,171	814	95,993
Due to other governments	1,457,120	-	-	-	1,457,120
Due to other funds	-	-	-	18,653	18,653
Unearned revenue	7,249	-	-	-	7,249
	TOTAL LIABILITIES	368	17,830	22,980	1,894,843
FUND BALANCE					
Nonspendable	2,350				2,350
Restricted for:					
Records modernization	-	2,170,483	-	-	2,170,483
Court operations	-	-	697,417	560,773	1,258,190
Unassigned	(2,350)	-	-	-	(2,350)
	TOTAL FUND BALANCE	2,170,483	697,417	560,773	3,428,673
	TOTAL LIABILITIES AND FUND BALANCE	\$ 2,170,851	\$ 715,247	\$ 583,753	\$ 5,323,516

The accompanying notes are an integral part of the financial statements.

**ST. JOHNS COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUNDS**

Year Ended September 30, 2024

	General Fund	Records Modernization Fund	Court Modernization Trust Fund	Other Governmental Funds	Total Governmental Funds
REVENUES					
Intergovernmental	\$ 516,972	\$ -	\$ -	\$ 120,018	\$ 636,990
Charges for services	5,768,675	210,376	646,796	294,101	6,919,948
Fines and forfeitures	2,388,307	-	34,370	-	2,422,677
Investment Income	51,109		53,963		105,072
Miscellaneous	11,382	114,638	-	22,318	148,338
TOTAL REVENUES	8,736,445	325,014	735,129	436,437	10,233,025
EXPENDITURES					
Current:					
General government	6,535,665	196,082	-	-	6,731,747
Court related	4,559,764	-	1,248,261	232,956	6,040,981
Capital outlay	-	26,803	26,803	-	53,606
TOTAL EXPENDITURES	11,095,429	222,885	1,275,064	232,956	12,826,334
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,358,984)	102,129	(539,935)	203,481	(2,593,309)
OTHER FINANCING SOURCES (USES)					
Appropriations from Board of County Commissioners	4,435,014	-	-	-	4,435,014
Reversion to Board of County Commissioners	(50,435)	-	-	-	(50,435)
Article V Reversion	(2,025,595)	-	-	-	(2,025,595)
TOTAL OTHER FINANCING SOURCES (USES)	2,358,984	-	-	-	2,358,984
NET CHANGE IN FUND BALANCE	-	102,129	(539,935)	203,481	(234,325)
FUND BALANCE - BEGINNING OF YEAR	-	2,068,354	1,237,352	357,292	3,662,998
FUND BALANCE - END OF YEAR	\$ -	\$ 2,170,483	\$ 697,417	\$ 560,773	\$ 3,428,673

The accompanying notes are an integral part of the financial statements.

**ST. JOHNS COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
GENERAL FUND - BUDGET AND ACTUAL**

Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$ 110,000	\$ 180,298	\$ 516,972	\$ 336,674
Charges for services	4,895,300	4,895,300	5,768,675	873,375
Fines and forfeitures	1,742,415	1,742,415	2,388,307	645,892
Investment income	35,000	35,000	51,109	16,109
Miscellaneous	800	11,068	11,382	314
TOTAL REVENUES	6,783,515	6,864,081	8,736,445	1,872,364
EXPENDITURES				
Current:				
General government	6,622,734	6,726,131	6,535,665	190,466
Court related	4,509,915	4,580,213	4,559,764	20,449
Capital outlay	10,000	-	-	-
TOTAL EXPENDITURES	11,142,649	11,306,344	11,095,429	210,915
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(4,359,134)	(4,442,263)	(2,358,984)	1,661,449
OTHER FINANCING SOURCES (USES)				
Appropriations from Board of County Commissioners	4,359,134	4,442,263	4,435,014	(7,249)
Reversion to Board of County Commissioners	-	-	(50,435)	(50,435)
Article V Reversion	-	-	(2,025,595)	(2,025,595)
TOTAL OTHER FINANCING SOURCES (USES)	4,359,134	4,442,263	2,358,984	(2,083,279)
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING OF YEAR	-	-	-	-
FUND BALANCE - END OF YEAR	\$ -	\$ -	\$ -	\$ -

The accompanying notes are an integral part of the financial statements.

**ST. JOHNS COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
RECORDS MODERNIZATION TRUST FUND - BUDGET AND ACTUAL**

Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
REVENUES				
Charges for services	\$ 260,000	\$ 260,000	\$ 210,376	\$ (49,624)
Investment income	75,000	75,000	114,638	39,638
TOTAL REVENUES	335,000	335,000	325,014	(9,986)
EXPENDITURES				
Current:				
General government	407,000	407,500	196,082	211,418
Capital outlay	10,000	27,000	26,803	197
TOTAL EXPENDITURES	417,000	434,500	222,885	211,615
NET CHANGE IN FUND BALANCE	(82,000)	(99,500)	102,129	201,629
FUND BALANCE - BEGINNING OF YEAR	2,068,354	2,068,354	2,068,354	-
FUND BALANCE - END OF YEAR	\$ 1,986,354	\$ 1,968,854	\$ 2,170,483	\$ 201,629

The accompanying notes are an integral part of the financial statements.

**ST. JOHNS COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
COURT MODERNIZATION FUND - BUDGET AND ACTUAL**

Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
REVENUES				
Charges for services	\$ 650,000	\$ 650,000	\$ 646,796	\$ (3,204)
Fines and forfeitures	-	-	34,370	34,370
Investment income	65,000	65,000	53,963	(11,037)
TOTAL REVENUES	715,000	715,000	735,129	20,129
EXPENDITURES				
Current:				
Court related	1,360,328	1,360,328	1,248,261	112,067
Capital outlay	10,000	35,000	26,803	8,197
TOTAL EXPENDITURES	1,370,328	1,395,328	1,275,064	120,264
NET CHANGE IN FUND BALANCE	(655,328)	(680,328)	(539,935)	140,393
FUND BALANCE - BEGINNING OF YEAR	1,237,352	1,237,352	1,237,352	-
FUND BALANCE - END OF YEAR	\$ 582,024	\$ 557,024	\$ 697,417	\$ 140,393

The accompanying notes are an integral part of the financial statements.

**ST. JOHNS COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER**

**STATEMENT OF FIDUCIARY NET POSITION -
CUSTODIAL FUNDS**

September 30, 2024

ASSETS	
Cash and cash equivalents	\$ 10,524,273
Receivables	<u>6,365</u>
TOTAL ASSETS	<u>10,530,638</u>
LIABILITIES	
Accounts payable	1,732
Due to Board of County Commissioners	192,120
Due to individuals and other governments	<u>4,920,262</u>
TOTAL LIABILITIES	<u>5,114,114</u>
NET POSITION	
Restricted for:	
Individuals, organizations, and other governments	<u>5,416,524</u>
TOTAL NET POSITION	<u><u>\$ 5,416,524</u></u>

The accompanying notes are an integral part of the financial statements.

**ST. JOHNS COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
CUSTODIAL FUNDS**

Year Ended September 30, 2024

ADDITIONS	
Amounts collected for fines and fees	\$ 98,737,270
Amounts collected for registry	5,627,343
Amounts collected for court bonds	1,422,373
Amounts collected for tax deeds	929,351
Amounts collected for individuals	<u>99,566</u>
TOTAL ADDITIONS	<u>106,815,903</u>
DEDUCTIONS	
Fines and fees paid to other governments	98,737,270
Amounts paid for registry	4,536,330
Amounts paid for court bonds	1,417,232
Amounts paid for tax deeds	1,081,269
Amounts paid to individuals	<u>99,566</u>
TOTAL DEDUCTIONS	<u>105,871,667</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	944,236
Net Position - Beginning	<u>4,472,288</u>
Net Position - Ending	<u><u>\$ 5,416,524</u></u>

The accompanying notes are an integral part of the financial statements.

**ST. JOHNS COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER**

NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the St. Johns County Clerk of the Circuit Court and Comptroller (the “Clerk”) conform to generally accepted accounting principles as applicable to governments in the Governmental Accounting Standards Board (“GASB”) Codification. The following is a summary of the more significant policies.

- (a) **Reporting entity** – The Clerk is an elected constitutional officer, whose office is established by Article VIII of the Constitution of the State of Florida and is governed by various provisions of state law. The Clerk’s office is an integral part of St. Johns County, Florida (the “County”), the reporting entity for financial reporting purposes. The Clerk’s General Fund is combined with the Board of County Commissioners in the County’s financial statements to properly reflect the county-wide General Fund.
- (b) **Basis of presentation** – The Clerk’s financial statements are special-purpose financial statements that have been prepared for the purpose of complying with the requirements of Section 218.39, Florida Statutes, and Section 10.557(3) of the *Rules of the Auditor General for Local Government Entity Audits* (the “Rules”). In conformity with the Rules, the Clerk has not presented the government-wide financial statements, the reconciliations to the government-wide statements or management’s discussion and analysis.
- (c) **Fund accounting** – Accounts are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate for each fund type. Government resources are allocated to, and accounted for in, individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The focus of fund financial statements is on major funds, each displayed in a separate column.

The Clerk reports the following major governmental funds:

General Fund – The principal operating fund of the Clerk. It is used to account for all financial resources, except those required to be accounted for in another fund.

Records Modernization Trust Fund – This fund is primarily used to account for and report the additional service charges required by Section 28.24, Florida Statutes, used exclusively to modernize the public records system of the Clerk.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Court Modernization Fund – This fund is primarily used to account for and report additional service charges collected and associated expenditures used exclusively to fund court-related technology needs of the Clerk.

The Clerk reports the following nonmajor funds:

Teen Court Fund – This fund is primarily used to account for and report fines, surcharges, and associated expenditures of the operations of Teen Court.

Title IV-D Fund – This fund is primarily used to account for and report Title IV-D costs and related federal reimbursement.

Tourist Development Tax Fund – This fund is primarily used to account for and report tourist development taxes collected, and associated expenditures for tourist development in the County.

Additionally, the Clerk reports the following fiduciary fund type:

Custodial Fund – The Custodial Fund is primarily used to account for and report resources held in a custodial capacity.

- (d) **Measurement focus/basis of accounting** – All governmental funds are accounted for on a spending or current financial resources measurement focus and the modified accrual basis of accounting. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of “available spendable resources.” Their operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets and, accordingly, are said to present a summary of sources and uses of “available spendable resources” during a period.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. The Clerk considers revenues to be available if they are collected within 90 days of the end of the current fiscal period.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, principal and interest on general long-term debt are recognized when due.

The fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Additions are recorded when earned and deductions are recorded when a liability is incurred, regardless of the timing of cash flows.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- (e) **Cash** – The Clerk’s cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. All bank deposit balances as of September 30, 2024, are covered by federal depository insurance or by a multiple financial institution collateral pool, pursuant to the Public Depository Security Act of the State of Florida.
- (f) **Investments** – The Clerk has adopted an investment policy pursuant to Section 218.415, Florida Statutes, which allows for surplus funds to be invested in any intergovernmental investment pool (such as the Florida Local Government Investment Trust or “FLGIT”); Securities and Exchange Commissions registered money market funds; certificates of deposits and savings accounts in state-certified qualified public depositories; and direct obligations of the U.S. Treasury.

The Clerk has funds invested in the FLGIT Day-to-Day Fund. FLGIT is administered by the Florida Clerk of Courts and Comptrollers Association and the Florida Association of Counties. The Clerk’s investment in the Day-to-Day Trust is reported at amortized cost. The fair value of the position in the pool is equal to the value of the pool shares.

- (g) **Capital assets and long-term liabilities** – Capital assets used by the Clerk are capitalized (recorded and accounted for) by the St. Johns County Board of County Commissioners.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as assets and liabilities in the financial statements of the County.

- (h) **Accounts payable** – Accounts payable balances in the General Fund are primarily payable to third-party vendors for goods provided and services rendered.
- (i) **Compensated absences** – The Clerk follows generally accepted accounting principles in accounting for accrued compensated absences. The Clerk allows limited vesting of unused employee leave time. Since the annual and sick leave liability is considered long-term, it is recorded in the government-wide financial statements of the County. Compensated absences are expected to be paid out of the General Fund of the Clerk and this practice is expected to continue in the future. The Clerk kept compensated absence records for the hours earned, used and available.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- (j) **Fund balance** – The Clerk classifies fund balances for governmental funds into specifically defined classifications. The classifications comprise a hierarchy based primarily on the extent to which the Clerk is bound to honor constraints on the specific purposes for which amounts in the funds may be spent.

Fund balance classifications are described below:

Nonspendable Fund Balance – Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted Fund Balance – Restricted fund balances are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws and regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance – Committed fund balances are amounts that can only be used for specific purposes as a result of constraints imposed by formal action of the Clerk's highest level of decision making authority, which is a policy of the Clerk. Committed amounts cannot be used for any other purpose unless the Clerk removes those constraints by taking the same type of action.

Assigned Fund Balance – Assigned fund balances are amounts that constrained by the Clerk's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (a) the constitutional officer or (b) a body or official to which the constitutional officer has delegated the authority to assign amounts used for specific purposes.

Unassigned Fund Balance – Unassigned fund balance is the residual classification for the General Fund and the negative residual amount in other funds. In as much as the Clerk is a county constitutional officer, any funds remaining at the end of the fiscal year are returned to the Board of County Commissioners or the State of Florida.

The Clerk's policy is to expend resources in the following order: restricted, committed, assigned, and unassigned.

- (k) **Use of estimates** – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

NOTE 2 - BUDGETS AND BUDGETARY ACCOUNTING

Governmental fund revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with the Florida Statutes. An annual budget was adopted for the General Fund. All budget amounts presented in the accompanying special-purpose financial statements have been adjusted for legally authorized amendments of the annual budget for the year. The annual budget is monitored at varying levels of classification detail. However, for purposes of budgetary control, expenditures cannot legally exceed the total budget appropriations at the individual fund level. The budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America. All appropriations lapse at year end.

NOTE 3 - INVESTMENTS

At year end, the Clerk's investments consisted of \$4,571,704 invested in FLGIT's Day-to-Day Fund. The Clerk's investments are exposed to credit risk and interest rate risks. The Clerk does not have a formal investment policy relating to those risks, which are hereafter described.

Credit Risk – The risk that in an issuer or other counterparty to an investment will not fulfill its obligations.

The FLGIT is rated by Fitch Ratings and has a rating at September 30, 2024, of AAmmf.

Interest Rate Risk – The risk that changes in interest rates will adversely affect the fair value of an investment.

The weighted average maturity (WAM) of FLGIT's Day-to-Day Fund at September 30, 2024, was 10 days.

NOTE 4 - INTERFUND BALANCES AND TRANSFERS

As of September 30, 2024, the Clerk's General Fund was owed a total of \$18,653 from the Title IV-D Fund. These balances are due to timing differences in cash transactions and are expected to be repaid within the next year.

NOTE 5 - LONG-TERM LIABILITIES

A summary of changes in long-term liabilities of the Clerk for the fiscal year ended September 30, 2024, follows:

	Balance October 1, 2023	Additions	Deletions	Balance September 30, 2024	Due Within One Year
Compensated absences	\$ 540,272	\$ 752,091	\$ 667,246	\$ 625,117	\$ 112,361

NOTE 6 - RISK MANAGEMENT

The County purchased commercial insurance to limit the exposure of the following risks of loss: theft of, damage to, and destruction of assets; natural disasters and injuries to employees. Commercial insurance has been purchased by the Clerk to cover the risks of loss due to employee errors or omissions and health insurance. Settled claims resulting from all risks have not exceeded insurance coverage in any of the past three years.

NOTE 7 - PENSION PLAN

The Clerk participates in the Florida Retirement System (“FRS”), a multiple-employer, cost sharing defined public employee retirement system which covers all of the Clerk’s full-time employees. The FRS is administered by the State of Florida, Department of Administration, Division of Retirement to provide retirement and survivor benefits to participating public employees. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. The FRS is a single retirement system administered by the Department of Management Services, Division of Retirement, and consists of two cost-sharing, multiple-employer retirement plans and other nonintegrated programs. These include a defined-benefit pension plan (the “Plan”), with a Deferred Retirement Option Program (“DROP”), and a defined-contribution plan, referred to as the FRS Investment Plan.

In addition, all regular employees of the entity are eligible to enroll as members of the retiree Health Insurance Subsidy (“HIS”) Program. The HIS is a cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with section 112.363, Florida Statutes. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. For the fiscal year ended September 30, 2024, eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by \$5. The minimum payment is \$30 and the maximum payment is \$150 per month, pursuant to section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under one of the state-administered retirement systems must provide proof of eligible health insurance coverage, which can include Medicare.

For financial reporting purposes, the Clerk is deemed to be part of the primary government of the County. The liability related to the Clerk’s proportionate share of FRS retirement benefits, along with a detailed plan description, is reported in the financial statements of the County for the fiscal year ended September 30, 2024.

NOTE 8 - OTHER POSTEMPLOYMENT BENEFITS

All eligible employees of the Clerk participate in the County’s plan. For a detailed plan description and any Other Postemployment Benefits (“OPEB”) liability for employees of the Clerk, see the County’s financial statements for the fiscal year ended September 30, 2024.

NOTE 9 - CONTINGENCIES

The Clerk is, during the course of normal operations, involved in various claims regarding the assessments of real and tangible personal property. It is the opinion of management for the Clerk, that any uninsured claims would not be material in relation to the Clerk’s financial condition.

NOTE 10 - LEASES AND SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The Clerk may lease assets for various terms under certain agreements that meet the definition of a lease under GASB Statement No. 87, *Leases*. Additionally, the Clerk may enter into various agreements meeting the definition of subscription-based information technology arrangements (SBITAs) under GASB Statement No. 96. Detailed information about the Clerk’s leases and SBITAs, if applicable, can be found in the St. Johns County Annual Comprehensive Financial Report (ACFR) within the government-wide financial statements and related note disclosures.

Any leases or SBITAs that would be entered into by the Clerk are included in the County financial statements as other financing sources and capital outlay expenditures in the Statement of Revenues, Expenditures, and Changes in Fund Balance in the year of inception. Any payments made in accordance with the terms of the lease or SBITA are reported in the County financial statements as debt service expenditures (principal and interest) in the Statement of Revenues, Expenditures, and Changes in Fund Balance as they are incurred. In the Clerk’s financial statements, these payments are included in Current expenditures.

SUPPLEMENTARY INFORMATION

**ST. JOHNS COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER**

**COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS**

September 30, 2024

	ASSETS			Total Nonmajor Governmental Funds
	Teen Court Fund	Title IV-D Fund	Tourist Development Tax Fund	
ASSETS				
Cash and cash equivalents	\$ 143,587	\$ 2,523	\$ 402,083	\$ 548,193
Due from other governments	-	20,581	14,979	35,560
	TOTAL ASSETS	\$ 23,104	\$ 417,062	\$ 583,753
	\$ 143,587	\$ 23,104	\$ 417,062	\$ 583,753
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable and accrued expenses	\$ -	\$ 3,052	\$ 461	\$ 3,513
Due to Board of County Commissioners	-	759	55	814
Due to other funds	-	18,653	-	18,653
	TOTAL LIABILITIES	22,464	516	22,980
	-	22,464	516	22,980
FUND BALANCE				
Restricted for:				
Court operations	143,587	640	416,546	560,773
	TOTAL FUND BALANCE	640	416,546	560,773
	143,587	640	416,546	560,773
TOTAL LIABILITIES AND FUND BALANCE	\$ 143,587	\$ 23,104	\$ 417,062	\$ 583,753

**ST. JOHNS COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS**

Year Ended September 30, 2024

	<u>Teen Court Fund</u>	<u>Title IV-D Fund</u>	<u>Tourist Development Tax Fund</u>	<u>Total Nonmajor Governmental Funds</u>
REVENUES				
Intergovernmental	\$ -	\$ 120,018	\$ -	\$ 120,018
Charges for services	55,178	-	238,923	294,101
Investment Income	6,025	-	16,293	22,318
TOTAL REVENUES	<u>61,203</u>	<u>120,018</u>	<u>255,216</u>	<u>436,437</u>
EXPENDITURES				
Current:				
Court related	<u>3,304</u>	<u>154,036</u>	<u>75,616</u>	<u>232,956</u>
TOTAL EXPENDITURES	<u>3,304</u>	<u>154,036</u>	<u>75,616</u>	<u>232,956</u>
NET CHANGE IN FUND BALANCE	57,899	(34,018)	179,600	203,481
FUND BALANCE - BEGINNING OF YEAR	<u>85,688</u>	<u>34,658</u>	<u>236,946</u>	<u>357,292</u>
FUND BALANCE - END OF YEAR	<u>\$ 143,587</u>	<u>\$ 640</u>	<u>\$ 416,546</u>	<u>\$ 560,773</u>

OTHER REPORTS

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

Honorable Brandon Patty
Clerk of the Circuit Court and Comptroller
St. Johns County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the St. Johns County, Florida Clerk of the Circuit Court and Comptroller (the "Clerk") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated June 26, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Clerk's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of the Clerk's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Clerk's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the Clerk in a separate letter dated June 26, 2025.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Forvis Mazars, LLP

**Orlando, Florida
June 26, 2025**

Independent Auditor's Management Letter

Honorable Brandon Patty
Clerk of the Circuit Court and Comptroller
St. Johns County, Florida

We have audited the basic financial statements of the St. Johns County, Florida Clerk of the Circuit Court and Comptroller (the "Clerk") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated June 26, 2025.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports, which are dated June 26, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The legal authority is disclosed in the notes to the financial statements.

Financial Management

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Honorable Brandon Patty
Clerk of the Circuit Court and Comptroller
St. Johns County, Florida

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires that we communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material, but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the Clerk and applicable management and is not intended to be, and should not be, used by anyone other than these specified parties.

Forvis Mazars, LLP

**Orlando, Florida
June 26, 2025**

Independent Accountant's Report

Honorable Brandon Patty
Clerk of the Circuit Court and Comptroller
St. Johns County, Florida

We have examined the St. Johns County, Florida Clerk of the Circuit Court and Comptroller's (the "Clerk") compliance with the requirements of Sections 28.35, 28.36, 61.181 and 218.415, Florida Statutes, during the fiscal year ended September 30, 2024. The Clerk's management is responsible for the Clerk's compliance with those requirements. Our responsibility is to express an opinion on the Clerk's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Clerk complied with the aforementioned requirements in all material respects. An examination involves performing procedures to obtain evidence about the Clerk's compliance with those requirements, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the Clerk's compliance with those requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement. Our examination does not provide a legal determination on the Clerk's compliance with the specified requirements.

In our opinion, the Clerk complied with the aforementioned requirements for the fiscal year ended September 30, 2024, in all material respects.

Forvis Mazars, LLP

Orlando, Florida
June 26, 2025