SINGLE AUDIT AND OTHER AUDIT REQUIREMENTS

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Federal Agency	Assistance Listing Number	Contract Number	Expenditures	Expenditures to Subrecipients
CLUSTERED PROGRAMS				
Department of Housing and Urban Development				
Community Development Block Grant Cluster Entitlement/Special Purpose Grants:				
Direct Assistance:				
Community Development Block Grants/Entitlement Grants	14.218	B-20-UW-12-0021	27,195	-
Community Development Block Grants/Entitlement Grants	14.218	B-21-UC-12-0021	33,653	8,075
Community Development Block Grants/Entitlement Grants	14.218	B-22-UC-12-0021	58,412	58,412
Community Development Block Grants/Entitlement Grants	14.218	B-23-UC-12-0021	803,166	82,236
Community Development Block Grants/Entitlement Grants	14.218	B-24-UC-12-0021	545,443	89,685
Total Community Development Block Grant Cluster Entitlement/Special Purpose Grants			1,467,869	238,408
Department of Transportation				
Federal Transit Cluster:				
Direct Assistance:				
Federal Transit-Formula Grants (Urbanized Area Formula Program)	20.507	FL-2021-025-00; 6410-2020-1	158,449	66,460
Federal Transit-Formula Grants (Urbanized Area Formula Program)	20.507	FL-2023-028-01; 6410-2021-2	1,609,491	573,251
Federal Transit-Formula Grants (Urbanized Area Formula Program)	20.507	FL-2023-035-01; 6410-2023-2	172,973	-
Federal Transit-Formula Grants (Urbanized Area Formula Program)	20.507	FL-2024-035-00; 6410-2024-1	221,410	-
Total Federal Transit-Formula Grants (Urbanized Area Formula Program)			2,162,323	639,711
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	FL-2024-035-00; 6410-2024-1	149,508	-
Total Federal Transit Cluster			2,311,831	639,711
NOT CLUSTERED PROGRAMS:				
Department of Housing and Urban Development				
Direct Assistance:				
Housing Counseling Assistance Program	14.169	HC230421035	21,707	-
Housing Counseling Assistance Program	14.169	HC240421039	25,304	-
Total Housing Counseling Assistance Program			47,011	-
Passed through the Florida Department of Children and Families and Flagler Hospital:				
Emergency Solutions Grant Program	14.231	NP006	39,919	-
Department of Justice				
Direct Assistance:				
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-23-GG-01879-LEMH	105,987	-
Equitable Sharing Program	16.922	FL0550000	30,500	-
Passed through Florida Office of the Attorney General:				
Crime Victim Assistance	16.575	VOCA-C-2024-St. Johns County Sheriff's Office-00130	127,346	-
Passed through Florida Department of Law Enforcement:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-23-GG-02972-MUMU-6N180	36,499	-
Department of the Treasury				
Direct Assistance:				
Equitable Sharing	21.016	FL0550000	9,400	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	COVID-19	7,611,875	-
Passed through the Florida Department of Commerce				
Coronavirus Capital Projects Fund	21.029	BB216 - COVID-19	2,415,029	-
Election Assistance Commission				
Passed through the Florida Department of State, Division of Elections:				
Help America Vote Act	90.404	24.e.an.000.058	10,800	-
Department of Health and Human Services				
Passed through the Florida Department of Children and Families:				
Guardianship Assistance	93.090	NJ211	72,022	-
Marylee Allen Promoting Safe and Stable Families	93.556	NJ211	335,450	-
Temporary Assistance for Needy Families	93.558	NJ211	455,975	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	NJ211	66,592	-
Foster Care-Title IV-E	93.658	NJ211	667,832	-
Adoption Assistance- Title IV-E	93.659	NJ211	1,343,337	-
Social Services Block Grant	93.667	NJ211	198,264	-
Child Abuse and Neglect State Grants	93.669	NJ211	3,498	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	NJ211	17,135	-
Medical Assistance Program (Medicaid; Title XIX)	93.778	NJ211	13,201	-
Passed through the Florida Department of Revenue:				
Child Support Services	93.563	COC55	115,978	-
Passed through Northeast Florida Area Agency on Aging				
Low-Income Home Energy Assistance	93.568	PO21-STJBCC.A2	7,128	-
Executive Office of the President				
Direct Assistance:				
High Intensity Drug Trafficking Areas Program	95.001	G23NF0001A	421,620	-
High Intensity Drug Trafficking Areas Program	95.001	G24NF0001A	3,409,547	-
High Intensity Drug Trafficking Areas Program	95.001	G25NF0001A	538,685	-
Total High Intensity Drug Trafficking Areas Program			4,369,852	-
Department of Homeland Security				
Direct Assistance:				
Port Security Grant Program	97.056	EMW-2023-PU-00158	203,031	-
Port Security Grant Program	97.056	EMW-2024-PU-05242	67,460	-
Total Port Security Grant Program			270,491	-
Staffing for Adequate Fire and Emergency Response	97.083	EMW-2020-FF-00767	146,141	-
Staffing for Adequate Fire and Emergency Response	97.083	EMW-2023-FF-00115	1,009,345	-
Total Staffing for Adequate Fire and Emergency Response			1,155,486	-
Passed through United Way				
Emergency Food and Shelter National Board Program	97.024	41-1708-00	500	-
Passed through the Florida Division of Emergency Management:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	17-PA-U5-04-65-02-125	4,265,978	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Z0276	191,170	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Z1747	2,493,902	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Z3519	3,362,917	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Z4270	170,095	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Z3913	36,087	-
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)			10,520,149	-
Hazard Mitigation Grant Program	97.039	H0921	216,189	-
Emergency Management Performance Grants	97.042	G0550	8,432	-
Homeland Security Grant Program	97.067	EMW-2021-SS-00056-S01-R0445	67,185	-
Homeland Security Grant Program	97.067	EMW-2022-SS-00029-S01-R0549	71,100	-
Homeland Security Grant Program	97.067	EMW-2023-SS-00058-S01_R0914	44,256	-
Homeland Security Grant Program	97.067	EMW-2024-SS-05135-R1175	28,091	-
			210,632	-
Total Expenditures of Federal Awards			$ 34,262,209	$ 878,119

(continued)

See accompanying notes to this schedule.

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2025

State Agency	State CSFA Number	Contract Number	Expenditures	Program Totals	Expenditures to Subrecipients
Executive Office of the Governor:					
Emergency Management Programs	31.063	A0453	$ 104,851	$ 104,851	$ -
Urban Search and Rescue Sustainment Program	31.078	T0255	12,000	12,000	$ -
Department of Environmental Protection:					
Beach Management Funding Assistance Program	37.003	19SJ2	85,412		-
Beach Management Funding Assistance Program	37.003	22SJ1	75,259		-
Beach Management Funding Assistance Program	37.003	22SJ2	31,574		-
Beach Management Funding Assistance Program	37.003	23SJ2	40,659	232,904	-
Wastewater Treatment Facility Construction	37.077	CW550160	6,950		-
Wastewater Treatment Facility Construction	37.077	CW550161	697,599	704,549	-
Resilient Florida Program	37.098	23FRP10	374,283	374,283	-
Hurricane Restoration Reimbursement Grant Program	37.113	23SJ4	1,334,630	1,334,630	-
Division of Water Restoration Assistance-Hurricane Stormwater and Wastewater Assistance	37.114	HA001	2,931,357	2,931,357	-
Florida Housing Finance Corporation:					
State Housing Initiatives Partnership Program	40.901	2022-2023	1,925,512		-
State Housing Initiatives Partnership Program	40.901	2023-2024	3,116,150		-
State Housing Initiatives Partnership Program	40.901	2024-2025	300,787	5,342,449	-
Department of State and Secretary of State:					
State Aid to Libraries	45.030	5L024	105,119	105,119	-
Department of Transportation:					
County Incentive Grant Program	55.008	G1I56; 442785-1-54-01	40,250	40,250	-
Public Transit Block Grant Program	55.010	G2J28: 418441-1-84-23	44,052		44,052
Public Transit Block Grant Program	55.010	G2X46;418441-1-84-24	585,300	629,352	535,130
Transportation Regional Incentive Program	55.026	G1I56; 442785-1-54-01	40,250	40,250	-
Local Transportation Projects	55.039	G2556; 445798-3-54-01	57,248		-
Local Transportation Projects	55.039	G2E32;441371-2-54-01	65,524		-
Local Transportation Projects	55.039	G2T28;210418-9-54-01	6,316		-
Local Transportation Projects	55.039	G2H87;447333-3-54-01	5,946,264		-
Local Transportation Projects	55.039	G2272;447333-2-54-01	135,652		-
Local Transportation Projects	55.039	G2R13;44733-4-54-01	15,000,000		-
Local Transportation Projects	55.039	G2W83;443828-2-54-01	345,394		-
Local Transportation Projects	55.039	G2T28;210418-9-54-01	1,095,923	22,652,321	-
Department of Children and Families:					
Homeless Challenge Grant	60.014	NP006	36,965	36,965	-
Homelessness Staffing Grant	60.021	NP006	12,941	12,941	-
Out-of-Home Supports	60.074	NJ211	1,736,088	1,736,088	-
CBC - Adoption Services	60.076	NJ211	35,538	35,538	-
The Independent Living and Road to Independence Program	60.112	NJ211	5,852	5,852	-
CBC - Sexually Exploited Children	60.138	NJ211	50,105	50,105	-
Extended Foster Care Program	60.141	NJ211	45,673	45,673	-
CBC - Purchase of Therapeutic Services for Children	60.183	NJ211	40,144	40,144	-
Family Finders Program	60.206	NJ211	146,774	146,774	-
Kinship Navigator Program	60.207	NJ211	506,974	506,974	-
Guardianship Assistance Program	60.210	NJ211	43,008	43,008	-
CBC - Fatherhood Engagement Specialists	60.211	NJ211	82,525	82,525	-
State Funded Child Care Subsidy	60.244	NJ211	43,577	43,577	-
Department of Health					
Emergency Medical Services (EMS) Matching Awards	64.003	C2455	24,331		
Emergency Medical Services (EMS) Matching Awards	64.003	C2555	2,164	26,495	-
Department of Law Enforcement					
FDLE Drone Replacement Program	71.092	3X027	199,999	199,999	-
St. Johns County Police Athletic League (PAL) Youth Sports Complex	71.116	3W021	659,931	659,931	-
State Assistance for Fentanyl Eradication (S.A.F.E.) in Florida	71.122	OPB-32-TEMP	19,477		-
State Assistance for Fentanyl Eradication (S.A.F.E.) in Florida	71.122	OPB-32b-TEMP	38,324	57,801	-
Online Sting Operations Grant Program	71.148	OS017	219,489	219,489	-
Department of Management Services					
E911 State Grant Program	72.002	S25-24-01-20	749	749	-
Prepaid Next Generation 911 (NG911)State Grant Program	72.003	S22-23-01-50	65,520		-
Prepaid Next Generation 911 (NG911)State Grant Program	72.003	S25-24-01-23	23,034	88,554	-
Total expenditures of state financial assistance			$ 38,543,497	$ 38,543,497	$ 579,182

(concluded)

See accompanying notes to this schedule.

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the Schedule) includes the Federal and State award activity of St. Johns County, Florida for the year ended September 30, 2025. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, Rules of the Auditor General. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized when they become a demand on current available financial resources. Expenditures on contracts are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – INDIRECT COST RATE

The County did not elect to charge the de minimis indirect cost rate as outlined in the Uniform Guidance or any other indirect cost rate to any federal or state programs.

NOTE 4 – SUBRECIPIENTS

The County provided federal awards to subrecipients as follows:

Federal Program	Federal Assistance listing Number	Amount
Community Development Entitlement Grants Cluster	14.218	$ 238,408
Federal Transit Formula Grants	20.507	639,711
Total		$ 878,119

The County provided state awards to subrecipients as follows:

State Project	State CSFA Number	Amount
Public Transit Block Grant Program	55.010	$ 579,182

NOTE 5 – OTHER

The county participated in the State Revolving Loan (SRF) program of the State of Florida. The balance of SRF loans was $55,218,517 at September 30, 2025.

The county did not receive any non-cash federal or state assistance in fiscal year 2025.

Forvis Mazars, LLP
255 South Orange Avenue, Suite 600
Orlando, FL 32801
P 407.740.5400 | **F** 407.386.6107
forvismazars.us

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 Board of County Commissioners
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 (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. Johns County, Florida (the "County"), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 30, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County'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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 a 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 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from 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 or other matters that are required to be reported under *Government Auditing Standards*.

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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Forvis Mazars, LLP

Orlando, Florida
June 30, 2026

Forvis Mazars, LLP
255 South Orange Avenue, Suite 600
Orlando, FL 32801
P 407.740.5400 | F 407.386.6107
forvismazars.us

Report on Compliance for Each Major Federal Program and Major State Project and Report on Internal Control Over Compliance

Independent Auditor's Report

Honorable Board of County Commissioners
St. Johns County, Florida

Report on Compliance for Each Major Federal Program and Major State Project

Opinion on Each Major Federal Program and Major State Project

We have audited St. Johns County Florida's (the "County") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the requirements described in the Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs and major state projects for the year ended September 30, 2025. The County's major federal programs and major state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and major state projects for the year ended September 30, 2025.

Basis for Opinion on Each Major Federal Program and Major State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, *Rules of the Auditor General.* Our responsibilities under those standards, the Uniform Guidance, and Chapter 10.550, *Rules of the Auditor General,* are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program and each major state project. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs and state projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. 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 GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550, *Rules of the Auditor General* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program and each major state project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550, *Rules of the Auditor General,* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, and Chapter 10.550, *Rules of the Auditor General,* but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

Forvis Mazars, LLP

Orlando, Florida
June 30, 2026

Section I – Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

Internal control over financial reporting:

Material weakness(es) identified?	☐ Yes	☒ No
Significant deficiency(ies) identified?	☐ Yes	☒ None reported
Noncompliance material to the financial statements noted?	☐ Yes	☒ No

Federal Awards and State Financial Assistance

Internal control over major federal programs and major state projects:

Material weakness(es) identified?	☐ Yes	☒ No
Significant deficiency(ies) identified?	☐ Yes	☒ None reported

Type of auditor's report issued on compliance for major federal programs and major state projects:

☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) of the Uniform Guidance or Chapter 10.557, *Rules of the Auditor General*?	☐ Yes	☒ No

Identification of major federal programs and major state projects:

Assistance Listing Numbers	Name of Federal Program or Cluster
20.507, 20.526	Federal Transit Cluster
21.029	Coronavirus Capital Project Funds
97.036	Disaster Grants-Public Assistance (Presidentially Declared Disasters)

CSFA Number	Name of State Projects
37.113	Hurricane Restoration Reimbursement Grant Program
37.114	Stormwater and Wastewater Assistance
55.039	Local Transportation Projects
60.074	Out-of-Home Supports

Dollar threshold used to distinguish between Type A and Type B programs:

Federal: $1,027,866.
State: $1,156,305.

Auditee qualified as a low-risk auditee? ☒ Yes ☐ No

Section II – Financial Statement Findings

Reference Number	Finding
	No matters are reportable

Section III – Federal Award and State Financial Assistance Findings and Questioned Costs

Reference Number	Finding
	No matters are reportable

Reference Number	Summary of Finding	Status

No matters were reported over federal awards or state financial assistance in the prior year.

Forvis Mazars, LLP
255 South Orange Avenue, Suite 600
Orlando, FL 32801
P 407.740.5400 | F 407.386.6107
forvismazars.us

Independent Auditor's Management Letter

Honorable Board of County Commissioners
St. Johns County, Florida

Report on the Financial Statements

We have audited the financial statements of St. Johns County, Florida (the "County") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated June 30, 2026.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); 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 the Financial Statements Performed in Accordance with *Government Auditing Standards;* Independent Auditor's Report on Compliance for Each Major Federal Program and Major State Project and Report on Internal Control over Compliance; Schedule of Findings and Questioned Costs; 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 and schedule, which are dated June 30, 2026, 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 financial audit report. There were no findings or recommendations made in the preceding 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 official title and legal authority is disclosed in the notes to the financial statements.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the County met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the County did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures for the County. It is management's responsibility to monitor the County's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same.

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

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., *Rules of the Auditor General*, a PACE program pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate within the County's geographical boundaries during the fiscal year under audit.

As required by Section 10.554(1)(i)6.b. and 10.554(1)(i)6c, *Rules of the Auditor General*, a list of all program administrators and third-party administrators that administered the program, including full names and contact information is as follows:

EcoCity Partners
433 Central Avenue
Suite 209
St. Petersburg, FL 33701
Attn: Green Energy Works Program Manager

Special District Component Units

Section 10.554(1)(i)5.c., *Rules of the Auditor General*, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7., *Rules of the Auditor General*, the Anastasia Sanitary District (the "Sanitary District"), a dependent special district of the County, reported:

a. The total number of district employees compensated in the last pay period of the district's fiscal year as 0.

b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 0.

c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as $0.

d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as $0.

e. Each construction project with a total cost of at least $65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project. There were no construction projects.

f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as N/A.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7., *Rules of the Auditor General*, the Elkton Drainage District (the "Drainage District"), a dependent special district of the County, reported:

a. The total number of district employees compensated in the last pay period of the district's fiscal year as 0.

b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 1.

c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as $0.

d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as $6,423.

e. Each construction project with a total cost of at least $65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project. There were no construction projects.

f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as N/A.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7., *Rules of the Auditor General*, the Ponte Vedra Zoning and Adjustment Board (the "Zoning Board"), a dependent special district of the County, reported:

a. The total number of district employees compensated in the last pay period of the district's fiscal year as 0.

b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 0.

c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as $0.

d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as $0.

e. Each construction project with a total cost of at least $65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project. There were no construction projects.

f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as N/A.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7., *Rules of the Auditor General*, the Vilano Beach Street Lighting District (the "Lighting District"), a dependent special district of the County, reported:

a. The total number of district employees compensated in the last pay period of the district's fiscal year as 0.

b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 0.

c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as $0.

d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as $0.

e. Each construction project with a total cost of at least $65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project. There were no construction projects.

f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as N/A.

Specific information of the St. Johns County Community Redevelopment Agency, the Housing Finance Authority of St. Johns County, and the St. Johns County Industrial Development Authority, dependent districts of the County, that are required by Section 218.39(3)(c), Florida Statutes, and Section 10.544(1)(i)7, *Rules of the Auditor General*, are reported in the respective dependent district's management letters for the fiscal year ended September 30, 2025.

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 County Commission, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

Orlando, Florida
June 30, 2026

Forvis Mazars, LLP
255 South Orange Avenue, Suite 600
Orlando, FL 32801
P 407.740.5400 | F 407.386.6107
forvismazars.us

Independent Accountant's Report

Honorable Board of County Commissioners
St. Johns County, Florida

We have examined the compliance of St. Johns County, Florida (the "County") with the requirements of Sections 218.415 and 365.172(10) and 365.173(2)(d), Florida Statutes, during the fiscal year ended September 30, 2025. Management is responsible for the County's compliance with those requirements. Our responsibility is to express an opinion on the County'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 County is in compliance with those requirements, in all material respects. An examination involves performing procedures to obtain evidence about the County's compliance with those requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of noncompliance, 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 other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the County's compliance with the specified requirements.

In our opinion, the County complied, in all material respects, with the aforementioned requirements during the fiscal year ended September 30, 2025.

Forvis Mazars, LLP

Orlando, Florida
June 30, 2026