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, 2025

	General Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	$ 250,590,531	$ 250,590,531	$ 240,932,316	$ (9,658,215)
Licenses and permits	850,000	850,000	3,236,568	2,386,568
Intergovernmental	49,194,298	62,286,350	47,135,889	(15,150,461)
Charges for services	33,103,590	33,400,832	36,868,351	3,467,519
Fines and forfeitures	2,258,507	2,258,507	2,817,667	559,160
Contributions	-	49,398	365,820	316,422
Investment income	3,257,481	3,257,481	8,132,809	4,875,328
Miscellaneous revenue	66,373	1,115,751	1,657,932	542,181
FS 129 statutory reduction	(15,627,500)	(15,627,500)	-	15,627,500
TOTAL REVENUES	323,693,280	338,181,350	341,147,352	2,966,002
EXPENDITURES:				
Current:				
General government	95,023,384	106,300,555	84,408,506	21,892,049
Public safety	174,708,744	190,618,463	182,427,894	8,190,569
Physical environment	1,192,307	1,192,740	984,965	207,775
Economic environment	8,676,614	18,995,273	8,532,207	10,463,066
Human services	9,921,817	10,204,586	8,713,735	1,490,851
Culture and recreation	43,687,477	43,083,616	35,347,661	7,735,955
Court related	11,415,391	11,420,464	10,873,625	546,839
Debt service:				
Principal retirement	4,580,714	7,302,307	7,302,307	-
Interest and fiscal charges	370,843	812,450	812,450	-
TOTAL EXPENDITURES	349,577,291	389,930,454	339,403,350	50,527,104
EXCESS OF REVENUES OVER EXPENDITURES	(25,884,011)	(51,749,104)	1,744,002	53,493,106
OTHER FINANCING SOURCES (USES):				
Transfers in	12,392,134	12,417,749	6,568,492	(5,849,257)
Transfers out	(16,388,266)	(16,557,084)	(10,508,841)	6,048,243
Issuance of note	-	11,340,582	11,340,582	-
Leases	-	1,492,416	1,559,115	66,699
Subscription based information technology arrangement	-	13,245,793	13,245,793	-
Sale of capital assets	-	-	666,321	666,321
TOTAL OTHER FINANCING SOURCES (USES)	(3,996,132)	21,939,456	22,871,462	932,006
NET CHANGE IN FUND BALANCE	(29,880,143)	(29,809,648)	24,615,464	54,425,112
FUND BALANCES, BEGINNING OF YEAR	125,010,336	125,010,336	135,878,877	10,868,541
FUND BALANCES, END OF YEAR	$ 95,130,193	$ 95,200,688	$ 160,494,341	$ 65,293,653

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, 2025

	Transportation Trust			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	$ 53,725,493	$ 53,725,493	$ 52,975,096	$ (750,397)
Licenses and permits	1,000,000	1,000,000	1,069,714	69,714
Intergovernmental	88,759,493	99,259,493	29,053,140	(70,206,353)
Charges for services	8,018,093	8,273,957	5,750,826	(2,523,131)
Investment income	1,015,000	1,015,000	3,706,658	2,691,658
Miscellaneous revenue	-	-	14,745	14,745
FS 129 statutory reduction	(3,413,054)	(3,413,054)	-	3,413,054
TOTAL REVENUES	149,105,025	159,860,889	92,570,179	(67,290,710)
EXPENDITURES:				
Current:				
Transportation	199,490,925	202,863,089	87,660,865	115,202,224
Debt service:				
Principal retirement	90,885	90,885	90,885	-
Interest and fiscal charges	6,576	6,576	6,576	
TOTAL EXPENDITURES	199,588,386	202,960,550	87,758,326	115,202,224
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(50,483,361)	(43,099,661)	4,811,853	47,911,514
OTHER FINANCING SOURCES (USES):				
Transfers in	52,193	52,193	52,193	-
Transfers out	(757,759)	(757,759)	(730,749)	27,010
Sale of capital assets	-	-	155	155
TOTAL OTHER FINANCING SOURCES (USES)	(705,566)	(705,566)	(678,401)	27,165
NET CHANGE IN FUND BALANCE	(51,188,927)	(43,805,227)	4,133,452	47,938,679
FUND BALANCES, BEGINNING OF YEAR	82,235,231	82,235,231	66,842,377	(15,392,854)
FUND BALANCES, END OF YEAR	$ 31,046,304	$ 38,430,004	$ 70,975,829	$ 32,545,825

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, 2025

	Fire District			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	$ 69,926,764	$ 69,926,764	$ 67,304,581	$ (2,622,183)
Licenses and permits	1,000,000	1,000,000	1,169,890	169,890
Intergovernmental	397,150	1,933,541	1,102,197	(831,344)
Charges for services	33,000	33,000	50,247	17,247
Investment income	750,500	750,500	2,070,963	1,320,463
Miscellaneous revenue	-	140,941	116,628	(24,313)
FS 129 statutory reduction	(3,585,513)	(3,585,513)	-	3,585,513
TOTAL REVENUES	68,521,901	70,199,233	71,814,506	1,615,273
EXPENDITURES:				
Current:				
Public safety	78,024,329	78,336,878	69,986,689	8,350,189
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(9,502,428)	(8,137,645)	1,827,817	9,965,462
OTHER FINANCING USES:				
Transfers out	(2,348,700)	(2,348,700)	(2,348,700)	-
NET CHANGE IN FUND BALANCE	(11,851,128)	(10,486,345)	(520,883)	9,965,462
FUND BALANCES, BEGINNING OF YEAR	19,654,462	19,654,462	23,309,145	3,654,683
FUND BALANCES, END OF YEAR	$ 7,803,334	$ 9,168,117	$ 22,788,262	$ 13,620,145

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

Florida Retirement System

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Employer's proportion of the net pension liability	0.4939%	0.5153%	0.5056%	0.5186%	0.5447%	0.5336%	0.4549%	0.5877%	0.6062%	0.6448%
Employer's proportionate share of the net pension liability	$ 124,721,262	$ 152,072,757	$ 152,284,396	$ 178,591,715	$ 236,085,244	$ 39,840,519	$ 198,561,484	$ 234,180,867	$ 234,494,001	$ 200,124,578
Covered payroll [1]	$ 105,920,653	$ 113,229,849	$ 117,101,277	$ 122,731,990	$ 130,930,135	$ 138,777,292	$ 146,290,314	$ 171,759,562	$ 183,645,750	$ 206,838,270
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	117.7497%	134.3045%	130.0450%	145.5136%	180.3139%	28.7082%	135.7311%	136.3423%	127.6882%	96.7541%
Plan fiduciary net position as a percentage of the total pension liability	84.88%	83.89%	84.26%	82.61%	78.85%	96.40%	82.89%	82.38%	83.70%	87.26%

Health Insurance Subsidy Program

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Employer's proportion of the net pension liability	0.3428%	0.3563%	0.3594%	0.3668%	0.3772%	0.3917%	0.4012%	0.4329%	0.4335%	0.4623%
Employer's proportionate share of the net pension liability	$ 39,950,792	$ 37,962,303	$ 38,035,752	$ 41,046,263	$ 46,054,100	$ 48,049,739	$ 42,498,312	$ 68,745,433	$ 65,034,203	$ 59,255,673
Covered payroll [1]	$ 105,920,653	$ 113,229,849	$ 117,101,277	$ 122,731,990	$ 130,930,135	$ 138,777,292	$ 146,290,314	$ 171,759,562	$ 183,645,750	$ 206,838,270
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	37.7177%	33.5268%	32.4811%	33.4438%	35.1746%	34.6236%	29.0507%	40.0242%	35.4129%	28.6483%
Plan fiduciary net position as a percentage of the total pension liability	0.97%	1.64%	2.15%	2.63%	3.00%	3.56%	4.81%	4.12%	4.80%	6.36%

Notes to schedules:

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

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

Florida Retirement System

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Contractually required contribution	$ 12,778,729	$ 13,449,008	$ 14,617,515	$ 16,686,823	$ 18,423,658	$ 20,735,372	$ 23,965,138	$ 29,688,808	$ 35,085,103	$ 40,003,446
Contribution in relation to the contractually required contribution	12,778,729	13,449,008	14,617,515	16,686,823	18,423,658	20,735,372	23,965,138	29,688,808	35,085,103	40,003,446
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll [1]	$ 109,537,776	$ 114,356,007	$ 117,311,547	$ 125,477,418	$ 131,758,661	$ 140,668,836	$ 151,439,020	$ 173,464,787	$ 188,403,122	$ 211,357,165
Contributions as a percentage of covered payroll	11.67%	11.76%	12.46%	13.30%	13.98%	14.74%	15.82%	17.12%	18.62%	18.93%

Health Insurance Subsidy Program

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Contractually required contribution	$ 1,816,671	$ 1,898,659	$ 1,951,400	$ 2,082,860	$ 2,186,304	$ 2,332,100	$ 2,510,019	$ 2,879,515	$ 3,767,165	$ 4,221,530
Contribution in relation to the contractually required contribution	1,816,671	1,898,659	1,951,400	2,082,860	2,186,304	2,332,100	2,510,019	2,879,515	3,767,165	4,221,530
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll [1]	$ 109,537,776	$ 114,356,007	$ 117,311,547	$ 125,477,418	$ 131,758,661	$ 140,668,836	$ 151,439,020	$ 173,464,787	$ 188,403,122	$ 211,357,165
Contributions as a percentage of covered payroll	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	2.00%	2.00%

Notes to schedules:
(1) 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	2024	2025
Total OPEB liability									
Service cost	$ 1,382,083	$ 1,026,233	$ 1,067,395	$ 1,154,965	$ 757,479	$ 769,790	$ 800,093	$ 932,353	$ 924,149
Interest	3,180,427	2,325,412	2,417,737	2,522,470	1,777,914	1,734,758	1,972,933	2,036,243	2,058,627
Changes in benefit terms	-	-	-	-	-	-	667,397	-	-
Difference between expected and actual experience	-	-	-	1,583,044	-	2,795,497	-	4,502,139	-
Changes in assumptions and other inputs	-	-	-	(14,422,093)	-	1,754,381	-	(4,082,212)	-
Benefit payments	(1,968,724)	(1,973,588)	(1,971,138)	(1,951,826)	(1,839,409)	(4,583,832)	(2,257,191)	(2,940,191)	(3,131,701)
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	448,332	(148,925)
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	31,864,555	32,312,887
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	$ 32,312,887	$ 32,163,962
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	8,747,338	5,200,404
Benefit payments	(1,968,724)	(1,973,588)	(1,971,138)	(1,951,826)	(1,839,409)	(4,583,832)	(2,257,191)	(2,940,191)	(3,131,701)
Administrative expense	(18,000)	(6,000)	(17,890)	(18,000)	(6,000)	(6,000)	(18,000)	(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	5,801,147	2,050,703
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	32,624,947	38,426,094
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	$ 38,426,094	$ 40,476,797
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)	$ (6,113,207)	$ (8,312,835)
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%	118.92%	125.85%
Covered employee payroll	$ 90,187,284	$ 101,653,797	$ 124,813,810	$ 132,434,577	$ 139,145,647	$ 152,033,962	$ 176,057,115	$ 187,007,500	$ 204,594,119
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%	-3.27%	-4.06%

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%
September 30, 2024	6.5%
September 30, 2025	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	2024	2025
Actuarially determined contribution	$ 3,113,056	$ 1,570,141	$ 1,592,183	$ 12,000	$ 12,000	$ 198,212	$ 218,573	$ 658,071	$ 699,421
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	$ 658,071	$ 699,421
Covered employee payroll	$ 90,187,284	$ 101,653,797	$ 124,813,810	$ 132,434,577	$ 139,145,647	$ 152,033,962	$ 176,057,115	$ 187,007,500	$ 204,594,119
Contributions as a percentage of covered employee payroll	2.56%	2.47%	1.68%	0.63%	0.00%	0.00%	0.00%	0.00%	0.00%

Notes to Schedule:

Valuation date -	
Actuarially determined contribution rates are calculated as of October 1, th beginning of the fiscal year prior to which contributions are reported	October 1, 2023
Methods and assumptions used to determine contribution rates	
Actuarial cost method	Entry Age Normal
Amortization method	Level Percentage of Payroll, Open
Amortization period	15 years
Asset valuation method	20% of the difference between expected actuarial value (based on assumed return) and market value is recognized each year with 15% corridor around market value
Inflation	2.50%
Healthcare cost trend rates	Getzen Model; trend starting at 3.25% for 2024 (0% for premiums), 6.00% for 2025, and gradually decreasing to an ultimate trend rate of 4.00%
Salary increases	Rates used in the July 1, 2023 actuarial valuation of the Florida Retirement System 3.4% to 8.2%, including inflation.
Investment rate of returr	6.50%
Retirement Age	Rates used in the July 1, 2023 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, 2023 actuarial valuation of the Florida Retirement System. These rates were taken from adjusted Pub-2010 mortality tables published by the Society of Actuaries with generational mortality improvements using Scale MP-2018, and are based on a statewide experience study covering the period 2013 - 2018.
Aging factors	Based on 2013 SOA Study "Health Care Costs - From Birth to Death".
Expenses	Administrative expenses are included in the 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]

	2017	2018	2019	2020	2021	2022	2023	2024	2025
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%	21.23%	10.06%

(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, 2025

	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	14,048,604	$ 2,773,647	$ 3,271,369	$ 11,008,332	$ 1,357,656	$ 667,567	$ 33,127,175	$ -	$ 33,127,175
Investments	106,917,706	-	-	-	-	-	106,917,706	-	106,917,706
Accounts receivable	4,563,523	-	14,014	-	379	-	4,577,916	-	4,577,916
Leases receivable	3,334,038	-		-	-	-	3,334,038	-	3,334,038
Interest receivable	868,162	-	-	-	-	-	868,162	-	868,162
Advance from other funds	5,595,360	-	-	-	-	-	5,595,360	-	5,595,360
Due from other funds	25,251,109	27,638	314,849	-	-	-	25,593,596	-	25,593,596
Due from other county agencies	12,727,556	3,834	247,422	-	-	-	12,978,812	(12,777,671)	201,141
Due from other governments	3,371,395	3,831	392,055	-	-	-	3,767,281	-	3,767,281
Other assets	683,947	11,742	-	-	-	11,789	707,478	-	707,478
TOTAL ASSETS	$ 177,361,400	$ 2,820,692	$ 4,239,709	$ 11,008,332	$ 1,358,035	$ 679,356	$ 197,467,524	$ (12,777,671)	$ 184,689,853
LIABILITIES									
Accounts payable and accrued liabilities	$ 10,011,076	$ 395,542	$ 3,541,356	$ 269,864	$ 61,092	$ 50,670	$ 14,329,600	$ -	$ 14,329,600
Accounts payable - retainage	24,316	-	-	-	-	-	24,316	-	24,316
Customer deposits	1,253,040	61,924	-	-	-	-	1,314,964	-	1,314,964
Due to other funds	414,264	-	-	-	-	-	414,264	-	414,264
Due to other county agencies	50,129	850,905	698,353	9,378,684	1,256,850	628,686	12,863,607	(12,777,671)	85,936
Due to other governments	966,713	1,512,321	-	1,357,848	39,202	-	3,876,084	-	3,876,084
Unearned revenue	815,419	-	-	-	891	-	816,310	-	816,310
TOTAL LIABILITIES	13,534,957	2,820,692	4,239,709	11,006,396	1,358,035	679,356	33,639,145	(12,777,671)	20,861,474
DEFERRED INFLOWS OF RESOURCES									
Lease related	3,334,038	-	-	-	-	-	3,334,038	-	3,334,038
FUND BALANCES									
Nonspendable	6,279,308	11,742	-	-	-	11,789	6,302,839	-	6,302,839
Restricted	4,235,854	-	-	1,936	-	-	4,237,790	-	4,237,790
Assigned	25,530,599	-	-	-	-	-	25,530,599	-	25,530,599
Unassigned	124,446,644	(11,742)	-	-	-	(11,789)	124,423,113	-	124,423,113
TOTAL FUND BALANCES	160,492,405	-	-	1,936	-	-	160,494,341	-	160,494,341
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 177,361,400	$ 2,820,692	$ 4,239,709	$ 11,008,332	$ 1,358,035	$ 679,356	$ 197,467,524	$ -	$ 184,689,853

ST. JOHNS COUNTY, FLORIDA
COMBINING SHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
BOARD AND OFFICER GENERAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	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	$ 250,590,531	$ 250,590,531	$ 240,932,316	$ -	$ -	$ -
Licenses and permits	850,000	850,000	3,236,568	-	-	-
Intergovernmental	48,972,141	60,206,714	44,861,025	102,157	102,157	286,586
Charges for services	14,905,400	14,905,400	15,039,294	5,021,606	5,021,606	4,630,163
Fines and forfeitures	553,407	553,407	679,542	1,705,100	1,705,100	2,138,125
Contributions	-	49,398	365,820	-	-	-
Investment income	3,222,481	3,222,481	7,554,728	35,000	35,000	57,803
Miscellaneous revenue	2,500	34,076	498,351	1,200	6,114	8,431
F.S. 129 statutory reduction	(15,627,500)	(15,627,500)	-	-	-	-
TOTAL REVENUES	303,468,960	314,784,507	313,167,644	6,865,063	6,869,977	7,121,108
EXPENDITURES:						
Current:						
General government	70,053,168	81,107,373	66,760,083	6,991,263	7,003,426	6,638,976
Public safety	43,442,119	45,223,554	36,565,172	-	-	-
Physical environment	1,192,307	1,192,740	984,965	-	-	-
Economic environment	8,676,614	18,995,273	8,532,207	-	-	-
Human services	9,921,817	10,204,586	8,713,735	-	-	-
Culture and recreation	43,687,477	43,083,616	35,347,661	-	-	-
Court related	3,497,791	3,497,791	3,330,446	5,223,234	5,223,234	5,039,677
Debt service:						
Principal retirement	-	2,412,618	2,412,618	-	-	-
Interest and fiscal charges	-	368,095	368,095	-	-	-
TOTAL EXPENDITURES	180,471,293	206,085,646	163,014,982	12,214,497	12,226,660	11,678,653
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	122,997,667	108,698,861	150,152,662	(5,349,434)	(5,356,683)	(4,557,545)
OTHER FINANCING SOURCES (USES):						
Transfers in	4,971,974	4,971,974	5,268,825	-	-	-
Transfers in - from Officers	5,950,000	5,950,000	12,659,046	-	-	-
Transfers in - from Board	-	-	-	5,349,434	5,356,683	5,356,683
Net transfers in	10,921,974	10,921,974	17,927,871	5,349,434	5,356,683	5,356,683
Transfers out	(16,388,266)	(16,557,084)	(10,508,841)	-	-	-
Transfers out - to Officers	(147,411,518)	(147,611,608)	(147,559,894)	-	-	-
Transfers out - to Board	-	-	-	-	-	(799,138)
Net transfers out	(163,799,784)	(164,168,692)	(158,068,735)	-	-	(799,138)
Issuance of note	-	-	-	-	-	-
Leases	-	1,492,416	1,492,416	-	-	-
Subscription Based Information Technology Arrangement	-	13,245,793	13,245,793	-	-	-
Sale of capital assets	-	-	666,321	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(152,877,810)	(138,508,509)	(124,736,334)	5,349,434	5,356,683	4,557,545
NET CHANGE IN FUND BALANCE	(29,880,143)	(29,809,648)	25,416,328	-	-	-
FUND BALANCES, BEGINNING OF YEAR	125,008,400	125,008,400	135,076,077	-	-	-
FUND BALANCES, END OF YEAR	$ 95,128,257	$ 95,198,752	$ 160,492,405	$ -	$ -	$ -

(continued)

ST. JOHNS COUNTY, FLORIDA
COMBINING SHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
BOARD AND OFFICER GENERAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Sheriff Sub-fund			Tax Collector Sub-fund		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
REVENUES:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	120,000	1,977,479	1,977,478	-	-	-
Charges for services	7,435,734	7,732,976	7,732,976	10,588,658	10,588,658	18,603,086
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	-	-	520,278
Miscellaneous revenue	62,673	1,075,561	1,075,562	-	-	-
F.S. 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	7,618,407	10,786,016	10,786,016	10,588,658	10,588,658	19,123,364
EXPENDITURES:						
Current:						
General government	-	-	-	10,588,658	10,588,658	9,744,679
Public safety	131,266,625	145,394,909	145,862,722	-	-	-
Physical environment	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	2,694,366	2,699,439	2,503,502	-	-	-
Debt service:						
Principal retirement	4,580,120	4,889,095	4,889,095	-	-	-
Interest and fiscal charges	370,842	444,354	444,354	-	-	-
TOTAL EXPENDITURES	138,911,953	153,427,797	153,699,673	10,588,658	10,588,658	9,744,679
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(131,293,546)	(142,641,781)	(142,913,657)	-	-	9,378,685
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers in - from Officers	-	-	-	-	-	-
Transfers in - from Board	131,293,546	131,301,199	131,301,199	-	-	-
Net transfers in	131,293,546	131,301,199	131,301,199	-	-	-
Transfers out	-	-	-	-	-	-
Transfers out - to Officers	-	-	-	-	-	-
Transfers out - to Board	-	-	(595,687)	-	-	(9,378,685)
Net transfers out	-	-	(595,687)	-	-	(9,378,685)
Issuance of note	-	11,340,582	11,340,582			
Leases	-	-	66,699	-	-	-
Subscription Based Information Technology Arrangement	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	131,293,546	142,641,781	142,112,793	-	-	(9,378,685)
NET CHANGE IN FUND BALANCE	-	-	(800,864)	-	-	-
FUND BALANCES, BEGINNING OF YEAR	-	-	800,864	1,936	1,936	1,936
FUND BALANCES, END OF YEAR	$ -	$ -	$ -	$ 1,936	$ 1,936	$ 1,936

(continued)

ST. JOHNS COUNTY, FLORIDA
COMBINING SHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
BOARD AND OFFICER GENERAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	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	-	-	-	-	-	10,800
Charges for services	1,339,145	1,339,145	1,563,869	-	-	168,901
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous revenue	-	-	45,948	-	-	29,640
F.S. 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	1,339,145	1,339,145	1,609,817	-	-	209,341
EXPENDITURES:						
Current:						
General government	8,522,877	8,533,590	7,299,590	5,054,371	5,254,461	4,835,116
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	594	594	594
Interest and fiscal charges	-	-	-	1	1	1
TOTAL EXPENDITURES	8,522,877	8,533,590	7,299,590	5,054,966	5,255,056	4,835,711
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(7,183,732)	(7,194,445)	(5,689,773)	(5,054,966)	(5,255,056)	(4,626,370)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers in - from Officers	-	-	-	-	-	-
Transfers in - from Board	7,183,732	7,194,445	6,946,623	5,054,966	5,255,056	5,255,056
Net transfers in	7,183,732	7,194,445	6,946,623	5,054,966	5,255,056	5,255,056
Transfers out	-	-	-	-	-	-
Transfers out - to Officers	-	-	-	-	-	-
Transfers out - to Board	-	-	(1,256,850)	-	-	(628,686)
Net transfers out	-	-	(1,256,850)	-	-	(628,686)
Issuance of note						
Leases	-	-	-	-	-	-
Subscription Based Information Technology Arrangement	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	7,183,732	7,194,445	5,689,773	5,054,966	5,255,056	4,626,370
NET CHANGE IN FUND BALANCE	-	-	-	-	-	-
FUND BALANCES, BEGINNING OF YEAR	-	-	-	-	-	-
FUND BALANCES, END OF YEAR	$ -	$ -	$ -	$ -	$ -	$ -

(continued)

ST. JOHNS COUNTY, FLORIDA
COMBINING SHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
BOARD AND OFFICER GENERAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Subtotals			Interfund Eliminations and Consolidations		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
REVENUES:						
Taxes	$ 250,590,531	$ 250,590,531	$ 240,932,316	$ -	$ -	$ -
Licenses and permits	850,000	850,000	3,236,568	-	-	-
Intergovernmental	49,194,298	62,286,350	47,135,889	-	-	-
Charges for services	39,290,543	39,587,785	47,738,289	(6,186,953)	(6,186,953)	(10,869,938)
Fines and forfeitures	2,258,507	2,258,507	2,817,667	-	-	-
Contributions	-	49,398	365,820	-	-	-
Investment income	3,257,481	3,257,481	8,132,809	-	-	-
Miscellaneous revenue	66,373	1,115,751	1,657,932	-	-	-
F.S. 129 statutory reduction	(15,627,500)	(15,627,500)	-	-	-	-
TOTAL REVENUES	329,880,233	344,368,303	352,017,290	(6,186,953)	(6,186,953)	(10,869,938)
EXPENDITURES:						
Current:						
General government	101,210,337	112,487,508	95,278,444	(6,186,953)	(6,186,953)	(10,869,938)
Public safety	174,708,744	190,618,463	182,427,894	-	-	-
Physical environment	1,192,307	1,192,740	984,965	-	-	-
Economic environment	8,676,614	18,995,273	8,532,207	-	-	-
Human services	9,921,817	10,204,586	8,713,735	-	-	-
Culture and recreation	43,687,477	43,083,616	35,347,661	-	-	-
Court related	11,415,391	11,420,464	10,873,625	-	-	-
Debt service:						
Principal retirement	4,580,714	7,302,307	7,302,307	-	-	-
Interest and fiscal charges	370,843	812,450	812,450	-	-	-
TOTAL EXPENDITURES	355,764,244	396,117,407	350,273,288	(6,186,953)	(6,186,953)	(10,869,938)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(25,884,011)	(51,749,104)	1,744,002	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers in	4,971,974	4,971,974	5,268,825	-	-	-
Transfers in - from Officers	5,950,000	5,950,000	12,659,046	-	-	(12,659,046)
Transfers in - from Board	148,881,678	149,107,383	148,859,561	(147,411,518)	(147,611,608)	(147,559,894)
Net transfers in	159,803,652	160,029,357	166,787,432	(147,411,518)	(147,611,608)	(160,218,940)
Transfers out	(16,388,266)	(16,557,084)	(10,508,841)	-	-	-
Transfers out - to Officers	(147,411,518)	(147,611,608)	(147,559,894)	147,411,518	147,611,608	147,559,894
Transfers out - to Board	-	-	(12,659,046)	-	-	12,659,046
Net transfers out	(163,799,784)	(164,168,692)	(170,727,781)	147,411,518	147,611,608	160,218,940
Issuance of note	-	11,340,582	11,340,582	-	-	-
Leases	-	1,492,416	1,559,115	-	-	-
Subscription Based Information Technology Arrangement	-	13,245,793	13,245,793	-	-	-
Sale of capital assets	-	-	666,321	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(3,996,132)	21,939,456	22,871,462	-	-	-
NET CHANGE IN FUND BALANCE	(29,880,143)	(29,809,648)	24,615,464	-	-	-
FUND BALANCES, BEGINNING OF YEAR	125,010,336	125,010,336	135,878,877	-	-	-
FUND BALANCES, END OF YEAR	$ 95,130,193	$ 95,200,688	$ 160,494,341	$ -	$ -	$ -

(continued)

ST. JOHNS COUNTY, FLORIDA
COMBINING SHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
BOARD AND OFFICER GENERAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Totals		
	Original Budget	Final Budget	Actual
REVENUES:			
Taxes	$ 250,590,531	$ 250,590,531	$ 240,932,316
Licenses and permits	850,000	850,000	3,236,568
Intergovernmental	49,194,298	62,286,350	47,135,889
Charges for services	33,103,590	33,400,832	36,868,351
Fines and forfeitures	2,258,507	2,258,507	2,817,667
Contributions	-	49,398	365,820
Investment income	3,257,481	3,257,481	8,132,809
Miscellaneous revenue	66,373	1,115,751	1,657,932
F.S. 129 statutory reduction	(15,627,500)	(15,627,500)	-
TOTAL REVENUES	323,693,280	338,181,350	341,147,352
EXPENDITURES:			
Current:			
General government	95,023,384	106,300,555	84,408,506
Public safety	174,708,744	190,618,463	182,427,894
Physical environment	1,192,307	1,192,740	984,965
Economic environment	8,676,614	18,995,273	8,532,207
Human services	9,921,817	10,204,586	8,713,735
Culture and recreation	43,687,477	43,083,616	35,347,661
Court related	11,415,391	11,420,464	10,873,625
Debt service:			
Principal retirement	4,580,714	7,302,307	7,302,307
Interest and fiscal charges	370,843	812,450	812,450
TOTAL EXPENDITURES	349,577,291	389,930,454	339,403,350
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(25,884,011)	(51,749,104)	1,744,002
OTHER FINANCING SOURCES (USES):			
Transfers in	4,971,974	4,971,974	5,268,825
Transfers in - from Officers	5,950,000	5,950,000	-
Transfers in - from Board	1,470,160	1,495,775	1,299,667
Net transfers in	12,392,134	12,417,749	6,568,492
Transfers out	(16,388,266)	(16,557,084)	(10,508,841)
Transfers out - to Officers	-	-	-
Transfers out - to Board	-	-	-
Net transfers out	(16,388,266)	(16,557,084)	(10,508,841)
Issuance of note	-	11,340,582	11,340,582
Leases	-	1,492,416	1,559,115
Subscription Based Information Technology Arrangement	-	13,245,793	13,245,793
Sale of capital assets	-	-	666,321
TOTAL OTHER FINANCING SOURCES (USES)	(3,996,132)	21,939,456	22,871,462
NET CHANGE IN FUND BALANCE	(29,880,143)	(29,809,648)	24,615,464
FUND BALANCES, BEGINNING OF YEAR	125,010,336	125,010,336	135,878,877
FUND BALANCES, END OF YEAR	$ 95,130,193	$ 95,200,688	$ 160,494,341

(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 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.

SPECIAL REVENUE FUNDS DESCRIPTIONS (continued)

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 Buildings – 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 additional roads needed in the county as a result of population growth. These fees are collected countywide.

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.

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.

SPECIAL REVENUE FUNDS DESCRIPTIONS (continued)

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.

Opioid Settlement Fund – to account for the funds received from the State of Florida for the county's share of the legal settlement between the State of Florida and pharmaceutical companies as a result of the opioid epidemic.

COVID Pandemic Related Grants – to account for the various federal and state grants received by the county that provided emergency assistance designed to mitigate the effects of the COVID pandemic.

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.

SPECIAL REVENUE FUNDS DESCRIPTIONS (concluded)

HIDTA Fund – To account for revenues and expenditures of the High Intensity Drug Trafficking Area Grant.

Canteen Fund – To account for the Canteen operated within the County jail. Revenues are provided by sales of products, such as candy, cigarettes, etc., to the inmates. The profits can only be spent for the benefit of the inmates.

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

DEBT SERVICE FUNDS DESCRIPTIONS

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

Transportation Improvement Revenue Refunding Bonds, Series 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 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.

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.

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.

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.

DEBT SERVICE FUNDS DESCRIPTIONS (concluded)

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.

HUD Loan - To account for the debt service requirements to retire the annual principal requirements during this fiscal year. This note is secured by future proceeds of a grant from the Department of Housing and Urban Development, as well as any program income received from this grant program.

Special Obligation Refunding Revenue Note, Series 2024– 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 Bonds, Series 2024A - 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 Refunding Revenue Bonds, Series 2025 - 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 Renourishment 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.

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.

CAPITAL PROJECTS FUNDS DESCRIPTIONS (concluded)

Ponte Vedra Dune and Beach Restoration – to account for federal and state grants, contributions, and assessments received by the county for the purpose of rebuilding and replenishing beaches in the Ponte Vedra area that have been damaged by hurricanes.

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.

Hastings Community Center and Library – to account for the proceeds that will be used to build and renovate the Hastings Community Center and library.

Porpoise Point Stabilization – To account for the various grants and proceeds that will be used to stabilize and renourish the beach at Porpoise Point.

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, 2025

	Special Revenue Funds			
	County Health Department	Building Services	Court Facilities	Law Enforcement Trust
ASSETS				
Equity in pooled cash and cash equivalents	$ 284,544	$ 2,094,640	$ 139,640	$ 14,480
Investments	-	17,820,466	-	-
Accounts receivable	-	20,667	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	144,470	-	-
Due from other funds	-	-	-	-
Due from other governments	86	-	-	-
Inventory	-	-	-	-
Other assets	-	11,350	-	-
TOTAL ASSETS	$ 284,630	$ 20,091,593	$ 139,640	$ 14,480
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	$ 204,033	$ 1,302,766	$ -	$ -
Accounts payable retainage	-	643,346	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	55,620	-	-
Due to other governments	-	68,344	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	204,033	2,070,076	-	-
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	11,350	-	-
Restricted	-	10,134,690	86,514	14,480
Assigned	80,597	7,875,477	53,126	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	80,597	18,021,517	139,640	14,480
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	$ 284,630	$ 20,091,593	$ 139,640	$ 14,480

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING BALANCE SHEET-
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Special Revenue Funds (continued)			
	State Housing Initiatives Program	Community Based Care	Court Technology Fund	Crime Prevention Fund
ASSETS				
Equity in pooled cash and cash equivalents	$ 4,424,812	$ 8,912,990	$ 10,212,758	$ 8,239
Investments	-	-	-	-
Accounts receivable	-	8,000	-	-
Notes receivable	300,000	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	$ 4,724,812	$ 8,920,990	$ 10,212,758	$ 8,239
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	$ 10,744	$ 552,258	$ 48,887	$ -
Accounts payable retainage	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	3,179	31,774	717	8,208
Due to other governments	-	100,725	-	-
Unearned revenue	2,803,712	7,676,882	-	-
TOTAL LIABILITIES	2,817,635	8,361,639	49,604	8,208
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	748,595	559,351	8,251,009	-
Assigned	1,158,582	-	1,912,145	31
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	1,907,177	559,351	10,163,154	31
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	$ 4,724,812	$ 8,920,990	$ 10,212,758	$ 8,239

(continued)

ST. JOHNS COUNTY, FLORIDA
COMBINING BALANCE SHEET-
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Special Revenue Funds (continued)			
	Beach	Pier	Tourist Development Tax	Tree Bank
ASSETS				
Equity in pooled cash and cash equivalents	$ 1,749,317	$ 574,629	$ 14,643,576	$ 3,695,614
Investments	-	-	-	-
Accounts receivable	-	-	1,324,904	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	7,861	2,047	-	-
TOTAL ASSETS	$ 1,757,178	$ 576,676	$ 15,968,480	$ 3,695,614
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	$ 123,699	$ 24,980	$ 1,003,099	$ 36,095
Accounts payable retainage	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	14,073	2,981	2,467	-
Due to other governments	75	1,453	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	137,847	29,414	1,005,566	36,095
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	7,861	2,047	-	-
Restricted	-	-	12,561,238	1,941,142
Assigned	1,611,470	545,215	2,401,676	1,718,377
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	1,619,331	547,262	14,962,914	3,659,519
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	$ 1,757,178	$ 576,676	$ 15,968,480	$ 3,695,614

(continued)

ST. JOHNS COUNTY, FLORIDA
COMBINING BALANCE SHEET-
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Special Revenue Funds (continued)			
	Communications Surcharge	County Golf Course	Alcohol and Drug Abuse	Boating Improvement
ASSETS				
Equity in pooled cash and cash equivalents	$ 460,220	$ 1,236,828	$ 172,500	$ 436,992
Investments	-	1,061,001	-	-
Accounts receivable	-	1,858	-	-
Notes receivable	-	-	-	-
Leases receivable	-	107,973	-	-
Interest receivable	-	8,602	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	67,543	-	-
Other assets	-	7,065	-	-
TOTAL ASSETS	$ 460,220	$ 2,490,870	$ 172,500	$ 436,992
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	$ -	$ 144,285	$ -	$ -
Accounts payable retainage	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	5,998	-	-
Due to other governments	-	14,982	-	-
Unearned revenue	-	148,061	-	-
TOTAL LIABILITIES	-	313,326	-	-
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	107,973	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	74,608	-	-
Restricted	420,081	-	154,162	359,497
Assigned	40,139	1,994,963	18,338	77,495
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	460,220	2,069,571	172,500	436,992
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	$ 460,220	$ 2,490,870	$ 172,500	$ 436,992

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING BALANCE SHEET-
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Special Revenue Funds (continued)			
	Impact Fees Buildings	Impact Fees Police	Impact Fees Fire/EMS	Impact Fees Roads
ASSETS				
Equity in pooled cash and cash equivalents	$ 3,543,537	$ 721,829	$ 1,930,759	$ 18,411,353
Investments	29,818,718	6,020,299	10,319,714	71,657,985
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	237,687	42,726	83,662	554,268
Due from other funds	-	-	-	-
Due from other governments	453	99	969	5,694
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	$ 33,600,395	$ 6,784,953	$ 12,335,104	$ 90,629,300
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	$ 116,787	1,026	$ 61,637	$ 1,756,865
Accounts payable retainage	12,988	-	-	870,531
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	129,775	1,026	61,637	2,627,396
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	29,162,789	6,170,843	9,851,865	67,654,383
Assigned	4,307,831	613,084	2,421,602	20,347,521
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	33,470,620	6,783,927	12,273,467	88,001,904
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	$ 33,600,395	$ 6,784,953	$ 12,335,104	$ 90,629,300

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING BALANCE SHEET-
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Special Revenue Funds (continued)			
	Impact Fees Parks	E-911 Communications	Vilano Street Lighting	St. Augustine South Street Lighting
ASSETS				
Equity in pooled cash and cash equivalents	$ 20,396,916	$ 2,143,817	$ 38,905	$ 98,121
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	1,398	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	$ 20,398,314	$ 2,143,817	$ 38,905	$ 98,121
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	$ 140,090	$ -	$ 1,040	$ -
Accounts payable retainage	81,126	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	189,214	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	221,216	189,214	1,040	-
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	16,961,236	1,954,603	30,330	78,449
Assigned	3,215,862	-	7,535	19,672
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	20,177,098	1,954,603	37,865	98,121
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	$ 20,398,314	$ 2,143,817	$ 38,905	$ 98,121

(continued)

ST. JOHNS COUNTY, FLORIDA
COMBINING BALANCE SHEET-
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Special Revenue Funds (continued)			
	Elkton Drainage	Treasure Beach M.S.B.U.	St. Johns County Transit System	Northwest Recreation
ASSETS				
Equity in pooled cash and cash equivalents	$ 163,671	$ -	$ 480,996	$ 539,899
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	1,620,938
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	1,007,683	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	$ 163,671	$ -	$ 1,488,679	$ 2,160,837
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	$ -	$ -	$ 155,569	$ -
Accounts payable retainage	-	-	-	-
Advances from other funds	-	595,360	-	-
Due to other funds	-	-	714	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	-	595,360	156,283	-
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	1,620,938
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	143,437	-	1,086,246	273,472
Assigned	20,234	-	246,150	266,427
Unassigned	-	(595,360)	-	-
TOTAL FUND BALANCES (DEFICITS)	163,671	(595,360)	1,332,396	539,899
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	$ 163,671	$ -	$ 1,488,679	$ 2,160,837

(continued)

ST. JOHNS COUNTY, FLORIDA
COMBINING BALANCE SHEET-
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Special Revenue Funds (continued)			
	Driver's Education Safety Fund	Summerhaven M.S.T.U.	Coastal Highway Dune and Beach M.S.T.U.	South Ponte Vedra Boulevard Dune and Beach M.S.T.U.
ASSETS				
Equity in pooled cash and cash equivalents	$ 105,743	$ 867,841	$ 46,284	$ 20,640
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	$ 105,743	$ 867,841	$ 46,284	$ 20,640
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	$ 75,000	$ -	$ -	$ -
Accounts payable retainage	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	75,000	-	-	-
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	18,340	747,083	39,529	-
Assigned	12,403	120,758	6,755	20,640
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	30,743	867,841	46,284	20,640
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	$ 105,743	$ 867,841	$ 46,284	$ 20,640

(continued)

ST. JOHNS COUNTY, FLORIDA
COMBINING BALANCE SHEET-
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Special Revenue Funds (continued)			
	Ponte Vedra Beach Dune and Beach M.S.T.U.	Serenata Beach M.S.T.U.	FEMA Disaster Relief	St. Johns County Community Redevelopment Agency
ASSETS				
Equity in pooled cash and cash equivalents	$ -	$ 916	$ -	$ 1,802,446
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	4	36,086	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	$ -	$ 920	$ 36,086	$ 1,802,446
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	$ -	$ -	$ -	7,529
Accounts payable retainage	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	5,137,053	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	-	-	5,137,053	7,529
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	-	61	-	1,235,644
Assigned	-	859	-	559,273
Unassigned	-	-	(5,100,967)	-
TOTAL FUND BALANCES (DEFICITS)	-	920	(5,100,967)	1,794,917
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	$ -	$ 920	$ 36,086	$ 1,802,446

(continued)

ST. JOHNS COUNTY, FLORIDA
COMBINING BALANCE SHEET-
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Special Revenue Funds (continued)			
	Opioid Settlement Fund	COVID Pandemic Related Grants	Court Modernization Fund	Records Modernization Trust Fund
ASSETS				
Equity in pooled cash and cash equivalents	$ 154,417	$ 19,223,427	$ 513,956	$ 2,264,318
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	8,350	-
TOTAL ASSETS	$ 154,417	$ 19,223,427	$ 522,306	$ 2,264,318
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	$ -	$ 1,704,912	$ 16,889	$ -
Accounts payable retainage	-	118,126	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	2,399	-
Due to other governments	-	-	-	-
Unearned revenue	-	17,182,559	-	-
TOTAL LIABILITIES	-	19,005,597	19,288	-
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	8,350	-
Restricted	154,417	-	494,668	2,264,318
Assigned	-	217,830	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	154,417	217,830	503,018	2,264,318
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	$ 154,417	$ 19,223,427	$ 522,306	$ 2,264,318

(continued)

ST. JOHNS COUNTY, FLORIDA
COMBINING BALANCE SHEET-
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	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	$ 180,775	$ -	$ 549,626	$ 170,388
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	30,363	15,512	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	$ 180,775	$ 30,363	$ 565,138	$ 170,388
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	$ 1,765	$ 2,206	$ 2,418	$ -
Accounts payable retainage	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	343	28,157	339	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	2,108	30,363	2,757	-
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	178,667	-	562,381	170,388
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	178,667	-	562,381	170,388
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	$ 180,775	$ 30,363	$ 565,138	$ 170,388

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING BALANCE SHEET-
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Special Revenue Funds (concluded)			
	HIDTA Fund	Canteen Fund	NET Fund	Total Special Revenue
ASSETS				
Equity in pooled cash and cash equivalents	$ -	$ 741,222	$ 47,628	$ 124,221,209
Investments	-	-		136,698,183
Accounts receivable	205	67,759	-	1,423,393
Notes receivable	-	-	-	300,000
Leases receivable	-	-	-	1,728,911
Interest receivable	-	-	-	1,071,415
Due from other funds	-	-	-	-
Due from other governments	332,232	-	-	1,430,579
Inventory	-	-	-	67,543
Other assets	-	-	-	36,673
TOTAL ASSETS	$ 332,437	$ 808,981	$ 47,628	$ 266,977,906
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	$ 17,588	$ 3,427	$ -	$ 7,515,594
Accounts payable retainage	-	-	-	1,726,117
Advances from other funds	-	-	-	595,360
Due to other funds	314,849	-	-	5,798,085
Due to other governments	-	-	-	185,579
Unearned revenue	-	-	47,628	27,858,842
TOTAL LIABILITIES	332,437	3,427	47,628	43,679,577
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	1,728,911
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	104,216
Restricted	-	805,554	-	175,269,462
Assigned	-	-	-	51,892,067
Unassigned	-	-	-	(5,696,327)
TOTAL FUND BALANCES (DEFICITS)	-	805,554	-	221,569,418
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	$ 332,437	$ 808,981	$ 47,628	$ 266,977,906

(continued)

ST. JOHNS COUNTY, FLORIDA
COMBINING BALANCE SHEET-
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Debt Service Funds			
	Transportation Improvement Revenue Refunding Bonds, Series 2015	Sales Tax Revenue Refunding Bonds, Series 2015	SunTrust Capital Lease Agreement	TD Bank Capital Improvement Revenue Bond Series 2014
ASSETS				
Equity in pooled cash and cash equivalents	$ -	$ -	$ 3,195	$ 17,451
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	$ -	$ -	$ 3,195	$ 17,451
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	$ -	$ -	$ -	$ -
Accounts payable retainage	-	-	-	-
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	-	-	3,195	17,451
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	-	-	3,195	17,451
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	$ -	$ -	$ 3,195	$ 17,451

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING BALANCE SHEET-
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Debt Service Funds (continued)			
	Special Obligation Refunding Revenue Bonds, Series 2019	Taxable Special Obligation Revenue Note Series 2020	Taxable Special Obligation Refunding Revenue Note Series 2021	Special Obligation Revenue Bond Series 2022
ASSETS				
Equity in pooled cash and cash equivalents	$ 59,384	$ 233,133	$ 286,314	$ 237,469
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	28,201	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	$ 59,384	$ 261,334	$ 286,314	$ 237,469
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	$ -	$ -	$ -	$ -
Accounts payable retainage	-	-	-	-
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	59,384	261,334	286,314	237,469
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	59,384	261,334	286,314	237,469
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	$ 59,384	$ 261,334	$ 286,314	$ 237,469

(continued)

ST. JOHNS COUNTY, FLORIDA
COMBINING BALANCE SHEET-
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Debt Service Funds (continued)			
	Special Obligation Revenue Note Series 2022A	HUD Loan	Special Obligation Refunding Revenue Note Series 2024	Special Obligation Revenue Bonds Series 2024A
ASSETS				
Equity in pooled cash and cash equivalents	$ 147,254	$ 9,973	$ -	$ 49,681
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	$ 147,254	$ 9,973	$ -	$ 49,681
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	$ -	$ -	$ -	$ -
Accounts payable retainage	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	43,674	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	-	-	43,674	-
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	147,254	9,973	-	49,681
Unassigned	-	-	(43,674)	-
TOTAL FUND BALANCES (DEFICITS)	147,254	9,973	(43,674)	49,681
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	$ 147,254	$ 9,973	$ -	$ 49,681

(continued)

ST. JOHNS COUNTY, FLORIDA
COMBINING BALANCE SHEET-
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Debt Service Funds (concluded)	
	Special Obligation Refunding Revenue Bonds Series 2025	Total Debt Service
ASSETS		
Equity in pooled cash and cash equivalents	$ 43,211	$ 1,087,065
Investments	-	-
Accounts receivable	-	-
Notes receivable	-	-
Leases receivable	-	-
Interest receivable	-	-
Due from other funds	-	-
Due from other governments	-	28,201
Inventory	-	-
Other assets	-	-
TOTAL ASSETS	$ 43,211	$ 1,115,266
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)		
LIABILITIES:		
Accounts payable and accrued liabilities	$ -	$ -
Accounts payable retainage	-	-
Advances from other funds	-	-
Due to other funds	-	43,674
Due to other governments	-	-
Unearned revenue	-	-
TOTAL LIABILITIES	-	43,674
DEFERRED INFLOWS OF RESOURCES		
Lease related	-	-
FUND BALANCES (DEFICITS):		
Nonspendable	-	-
Restricted	-	-
Assigned	43,211	1,115,266
Unassigned	-	(43,674)
TOTAL FUND BALANCES (DEFICITS)	43,211	1,071,592
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	$ 43,211	$ 1,115,266

(continued)

ST. JOHNS COUNTY, FLORIDA
COMBINING BALANCE SHEET-
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Capital Project Funds			
	Beach Renourishment Project	SR207 Corridor Improvement Group Development Project	Coastal Highway Dune and Beach Restoration	South Ponte Vedra Beach Dune & Berm Restoration
ASSETS				
Equity in pooled cash and cash equivalents	$ 4,367,331	$ 4,897,079	$ 1,647,598	$ 149,083
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	$ 4,367,331	$ 4,897,079	$ 1,647,598	$ 149,083
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	$ -	$ 970,055	$ -	$ 906
Accounts payable retainage	-	60,798	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	-	1,030,853	-	906
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	32,584	-	-	-
Assigned	4,334,747	3,866,226	1,647,598	148,177
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	4,367,331	3,866,226	1,647,598	148,177
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	$ 4,367,331	$ 4,897,079	$ 1,647,598	$ 149,083

(continued)

ST. JOHNS COUNTY, FLORIDA
COMBINING BALANCE SHEET-
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Capital Project Funds (continued)			
	Ponte Vedra Dune and Beach Restoration	2019 Capital Projects	Land Acquisition & Management Program	Hastings Community Center and Library
ASSETS				
Equity in pooled cash and cash equivalents	$ 3,670,628	$ 6,353,825	$ 2,934,580	$ 93,805
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Leases receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	2,415,029
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	$ 3,670,628	$ 6,353,825	$ 2,934,580	$ 2,508,834
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	11,810	$ -	$ -	$ 374,379
Accounts payable retainage	-	-	-	220,539
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	3,908,071
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	11,810	-	-	4,502,989
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable		-	-	-
Restricted	-	-	-	-
Assigned	3,658,818	6,353,825	2,934,580	-
Unassigned	-	-	-	(1,994,155)
TOTAL FUND BALANCES (DEFICITS)	3,658,818	6,353,825	2,934,580	(1,994,155)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	$ 3,670,628	$ 6,353,825	$ 2,934,580	$ 2,508,834

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING BALANCE SHEET-
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Capital Project Funds (concluded)			
	Porpoise Point Stabilization	Capital Improvement Projects	Total Capital Projects	Total Other Governmental Funds
ASSETS				
Equity in pooled cash and cash equivalents	$ 1,764,017	$ 20,009,102	$ 45,887,048	$ 171,195,322
Investments	-	-	-	136,698,183
Accounts receivable	-	-	-	1,423,393
Notes receivable	-	-	-	300,000
Leases receivable	-	-	-	1,728,911
Interest receivable	-	-	-	1,071,415
Due from other funds	-	-	-	-
Due from other governments	-	-	2,415,029	3,873,809
Inventory	-	-	-	67,543
Other assets	-	-	-	36,673
TOTAL ASSETS	$ 1,764,017	$ 20,009,102	$ 48,302,077	$ 316,395,249
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES:				
Accounts payable and accrued liabilities	$ 99,006	$ 877,638	$ 2,333,794	$ 9,849,388
Accounts payable retainage	-	210,381	491,718	2,217,835
Advances from other funds	-	-	-	595,360
Due to other funds	55,914	-	3,963,985	9,805,744
Due to other governments	-	-	-	185,579
Unearned revenue	2,000,000	-	2,000,000	29,858,842
TOTAL LIABILITIES	2,154,920	1,088,019	8,789,497	52,512,748
DEFERRED INFLOWS OF RESOURCES				
Lease related	-	-	-	1,728,911
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	104,216
Restricted	-	-	32,584	175,302,046
Assigned	-	18,921,083	41,865,054	94,872,387
Unassigned	(390,903)	-	(2,385,058)	(8,125,059)
TOTAL FUND BALANCES (DEFICITS)	(390,903)	18,921,083	39,512,580	262,153,590
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES(DEFICITS)	$ 1,764,017	$ 20,009,102	$ 48,302,077	$ 316,395,249

(concluded)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds			
	County Health Department	Building Services	Court Facilities	Law Enforcement Trust
REVENUES:				
Taxes	$ 830,379	$ -	$ -	$ -
Special assessments	-	-	-	-
Licenses and permits	-	8,151,462	-	-
Intergovernmental	-	-	-	-
Charges for services	-	253,446	-	-
Fines and forfeitures	-	374,512	469,930	158,015
Contributions	-	-	-	-
Investment income	23,015	1,075,578	6,345	2,035
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	853,394	9,854,998	476,275	160,050
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	22,747,937	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	842,558	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	6,476	-	-
Interest and fiscal charges	-	153	-	-
TOTAL EXPENDITURES	842,558	22,754,566	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	10,836	(12,899,568)	476,275	160,050
OTHER FINANCING SOURCES (USES):				
Transfers in	4,000	541,740	-	-
Transfers out	-	-	(619,849)	(148,187)
Payment to refunded bond escrow agent	-	-	-	-
Issuance of refunding bond	-	-	-	-
Issuance of bond	-	-	-	-
Issuance of refunding bond premium	-	-	-	-
Issuance of bond premium	-	-	-	-
Issuance of note	-	-	-	-
Subscription based information technology arrangements	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	4,000	541,740	(619,849)	(148,187)
NET CHANGE IN FUND BALANCES	14,836	(12,357,828)	(143,574)	11,863
FUND BALANCES (DEFICITS), BEGINNING OF YEAR				
As previously presented	65,761	30,379,345	283,214	2,617
Adjustments	-	-	-	-
As adjusted	65,761	30,379,345	283,214	2,617
FUND BALANCES (DEFICITS), END OF YEAR	$ 80,597	$ 18,021,517	$ 139,640	$ 14,480

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds (continued)			
	State Housing Initiatives Program	Community Based Care	Court Technology Fund	Crime Prevention Fund
REVENUES:				
Taxes	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	5,342,449	10,234,797	-	-
Charges for services	180,581	-	-	-
Fines and forfeitures	-	-	691,758	95,610
Contributions	-	-	-	-
Investment income	342,833	-	487,422	1
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	5,865,863	10,234,797	1,179,180	95,611
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	5,736,245	-	-	-
Human services	-	10,261,919	-	-
Culture and recreation	-	-	-	-
Court related	-	-	540,828	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	5,736,245	10,261,919	540,828	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	129,618	(27,122)	638,352	95,611
OTHER FINANCING SOURCES (USES):				
Transfers in	-	126,944	-	-
Transfers out	-	-	-	(95,610)
Payment to refunded bond escrow agent	-	-	-	-
Issuance of refunding bond	-	-	-	-
Issuance of bond	-	-	-	-
Issuance of refunding bond premium	-	-	-	-
Issuance of bond premium	-	-	-	-
Issuance of note	-	-	-	-
Subscription based information technology arrangements	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	126,944	-	(95,610)
NET CHANGE IN FUND BALANCES	129,618	99,822	638,352	1
FUND BALANCES (DEFICITS), BEGINNING OF YEAR				
As previously presented	1,777,559	459,529	9,524,802	30
Adjustments	-	-	-	-
As adjusted	1,777,559	459,529	9,524,802	30
FUND BALANCES (DEFICITS), END OF YEAR	$ 1,907,177	$ 559,351	$ 10,163,154	$ 31

(continued)

ST. JOHNS COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds (continued)			
	Beach	Pier	Tourist Development Tax	Tree Bank
REVENUES:				
Taxes	$ -	$ -	$ 23,148,563	$ -
Special assessments	-	-	-	-
Licenses and permits	21,369	-	-	-
Intergovernmental	2,728	-	-	-
Charges for services	1,449,124	301,209	-	1,387,780
Fines and forfeitures	-	-	-	-
Contributions	56,868	-	-	-
Investment income	175,491	36,575	589,313	145,963
Miscellaneous revenue	-	31	278,423	-
TOTAL REVENUES	1,705,580	337,815	24,016,299	1,533,743
EXPENDITURES:				
Current:				
General government	-	-	11,973,532	-
Public safety	2,539,082	-	-	-
Physical environment	-	-	-	246,258
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	2,308,701	643,934	8,894,999	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	24,765	-	-	-
Interest and fiscal charges	1,474	-	-	-
TOTAL EXPENDITURES	4,874,022	643,934	20,868,531	246,258
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(3,168,442)	(306,119)	3,147,768	1,287,485
OTHER FINANCING SOURCES (USES):				
Transfers in	3,294,390	-	-	-
Transfers out	-	-	(4,693,086)	-
Payment to refunded bond escrow agent	-	-	-	-
Issuance of refunding bond	-	-	-	-
Issuance of bond	-	-	-	-
Issuance of refunding bond premium	-	-	-	-
Issuance of bond premium	-	-	-	-
Issuance of note	-	-	-	-
Subscription based information technology arrangements	70,767	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	3,365,157	-	(4,693,086)	-
NET CHANGE IN FUND BALANCES	196,715	(306,119)	(1,545,318)	1,287,485
FUND BALANCES (DEFICITS), BEGINNING OF YEAR				
As previously presented	1,422,616	853,381	16,508,232	2,372,034
Adjustments	-	-	-	-
As adjusted	1,422,616	853,381	16,508,232	2,372,034
FUND BALANCES (DEFICITS), END OF YEAR	$ 1,619,331	$ 547,262	$ 14,962,914	$ 3,659,519

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds (continued)			
	Communications Surcharge	County Golf Course	Alcohol and Drug Abuse	Boating Improvement
REVENUES:				
Taxes	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	82,290
Charges for services	-	3,048,895	-	-
Fines and forfeitures	146,554	-	35,765	-
Contributions	-	-	-	-
Investment income	17,807	93,814	7,347	18,721
Miscellaneous revenue	-	9,813	-	-
TOTAL REVENUES	164,361	3,152,522	43,112	101,011
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	10,813	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	11,109	-
Culture and recreation	-	2,681,298	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	172,832	-	-
Interest and fiscal charges	-	13,696	-	-
TOTAL EXPENDITURES	10,813	2,867,826	11,109	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	153,548	284,696	32,003	101,011
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Issuance of refunding bond	-	-	-	-
Issuance of bond	-	-	-	-
Issuance of refunding bond premium	-	-	-	-
Issuance of bond premium	-	-	-	-
Issuance of note	-	-	-	-
Subscription based information technology arrangements	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	153,548	284,696	32,003	101,011
FUND BALANCES (DEFICITS), BEGINNING OF YEAR				
As previously presented	306,672	1,784,875	140,497	335,981
Adjustments	-	-	-	-
As adjusted	306,672	1,784,875	140,497	335,981
FUND BALANCES (DEFICITS), END OF YEAR	$ 460,220	$ 2,069,571	$ 172,500	$ 436,992

(continued)

ST. JOHNS COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds (continued)			
	Impact Fees Buildings	Impact Fees Police	Impact Fees Fire/EMS	(Formerly Major Fund) Impact Fees Roads
REVENUES:				
Taxes	$ -	$ -	$ -	$ -
Special assessments	4,694,858	1,989,947	2,735,894	16,374,200
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	689,556
Investment income	1,428,281	296,319	534,777	4,020,060
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	6,123,139	2,286,266	3,270,671	21,083,816
EXPENDITURES:				
Current:				
General government	1,151,920	-	-	-
Public safety	-	12,456	1,030,431	-
Physical environment	-	-	-	-
Transportation	-	-	-	22,162,725
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	1,151,920	12,456	1,030,431	22,162,725
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	4,971,219	2,273,810	2,240,240	(1,078,909)
OTHER FINANCING SOURCES (USES):				
Transfers in	14,534	7,020	2,523	990,091
Transfers out	(2,282,374)	(888,275)	(1,754,046)	(1,505,000)
Payment to refunded bond escrow agent	-	-	-	-
Issuance of refunding bond	-	-	-	-
Issuance of bond	-	-	-	-
Issuance of refunding bond premium	-	-	-	-
Issuance of bond premium	-	-	-	-
Issuance of note	-	-	-	-
Subscription based information technology arrangements	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,267,840)	(881,255)	(1,751,523)	(514,909)
NET CHANGE IN FUND BALANCES	2,703,379	1,392,555	488,717	(1,593,818)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR				
As previously presented	30,767,241	5,391,372	11,784,750	-
Adjustments	-	-	-	89,595,722
As adjusted	30,767,241	5,391,372	11,784,750	89,595,722
FUND BALANCES (DEFICITS), END OF YEAR	$ 33,470,620	$ 6,783,927	$ 12,273,467	$ 88,001,904

(continued)

ST. JOHNS COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds (continued)			
	Impact Fees Parks	E-911 Communications	Vilano Street Lighting	St. Augustine South Street Lighting
REVENUES:				
Taxes	$ -	$ -	$ 14,782	$ 52,667
Special assessments	5,944,375	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	1,730,770	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	1,054,229	79,988	1,996	5,285
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	6,998,604	1,810,758	16,778	57,952
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	12,814	46,320
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	3,508,513	-	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	3,508,513	-	12,814	46,320
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	3,490,091	1,810,758	3,964	11,632
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	(2,264,866)	(1,025,073)	-	-
Payment to refunded bond escrow agent	-	-	-	-
Issuance of refunding bond	-	-	-	-
Issuance of bond	-	-	-	-
Issuance of refunding bond premium	-	-	-	-
Issuance of bond premium	-	-	-	-
Issuance of note	-	-	-	-
Subscription based information technology arrangements	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,264,866)	(1,025,073)	-	-
NET CHANGE IN FUND BALANCES	1,225,225	785,685	3,964	11,632
FUND BALANCES (DEFICITS), BEGINNING OF YEAR				
As previously presented	18,951,873	1,168,918	33,901	86,489
Adjustments	-	-	-	-
As adjusted	18,951,873	1,168,918	33,901	86,489
FUND BALANCES (DEFICITS), END OF YEAR	$ 20,177,098	$ 1,954,603	$ 37,865	$ 98,121

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds (continued)			
	Elkton Drainage	Treasure Beach M.S.B.U.	St. Johns County Transit System	Northwest Recreation
REVENUES:				
Taxes	$ 33,411	$ -	$ -	$ -
Special assessments	-	233,820	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	2,941,183	-
Charges for services	-	-	-	28,486
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	7,597	7,414	47,721	64,406
Miscellaneous revenue	-	-	186,549	-
TOTAL REVENUES	41,008	241,234	3,175,453	92,892
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	7,281	4,676	2,763,061	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	810
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	41,497	-	-
TOTAL EXPENDITURES	7,281	46,173	2,763,061	810
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	33,727	195,061	412,392	92,082
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Issuance of refunding bond	-	-	-	-
Issuance of bond	-	-	-	-
Issuance of refunding bond premium	-	-	-	-
Issuance of bond premium	-	-	-	-
Issuance of note	-	-	-	-
Subscription based information technology arrangements	-	-	-	-
Sale of capital assets	-	-	11,880	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	11,880	-
NET CHANGE IN FUND BALANCES	33,727	195,061	424,272	92,082
FUND BALANCES (DEFICITS), BEGINNING OF YEAR				
As previously presented	129,944	(790,421)	908,124	447,817
Adjustments	-	-	-	-
As adjusted	129,944	(790,421)	908,124	447,817
FUND BALANCES (DEFICITS), END OF YEAR	$ 163,671	$ (595,360)	$ 1,332,396	$ 539,899

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds (continued)			
	Driver's Education Safety Fund	Summerhaven M.S.T.U.	Coastal Highway Dune and Beach M.S.T.U.	South Ponte Vedra Boulevard Dune and Beach M.S.T.U.
REVENUES:				
Taxes	$ -	$ 126,878	$ 37,368	$ 513,381
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	40,659	-
Charges for services	-	-	-	-
Fines and forfeitures	72,828	-	-	-
Contributions	-	-	-	-
Investment income	3,005	39,784	1,075	7,584
Miscellaneous revenue	-	-	5,420	-
TOTAL REVENUES	75,833	166,662	84,522	520,965
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	75,000	-	-	-
Physical environment	-	-	-	-
Transportation	-	4,214	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	1,198	16,472
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	75,000	4,214	1,198	16,472
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	833	162,448	83,324	504,493
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	(37,300)	(613,461)
Payment to refunded bond escrow agent	-	-	-	-
Issuance of refunding bond	-	-	-	-
Issuance of bond	-	-	-	-
Issuance of refunding bond premium	-	-	-	-
Issuance of bond premium	-	-	-	-
Issuance of note	-	-	-	-
Subscription based information technology arrangements	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(37,300)	(613,461)
NET CHANGE IN FUND BALANCES	833	162,448	46,024	(108,968)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR				
As previously presented	29,910	705,393	260	129,608
Adjustments	-	-	-	-
As adjusted	29,910	705,393	260	129,608
FUND BALANCES (DEFICITS), END OF YEAR	$ 30,743	$ 867,841	$ 46,284	$ 20,640

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds (continued)			
	Ponte Vedra Beach Dune and Beach M.S.T.U.	Serenata Beach M.S.T.U.	FEMA Disaster Relief	St. Johns County Community Redevelopment Agency
REVENUES:				
Taxes	$ -	$ 47,352	$ -	$ 2,811,425
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	1,077,058	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	-	597	-	130,046
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	-	47,949	1,077,058	2,941,471
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	1,354,112	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	449,638
Human services	-	-	-	-
Culture and recreation	-	1,534	57,772	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	-	1,534	1,411,884	449,638
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	46,415	(334,826)	2,491,833
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	43,750	31,500
Transfers out	(335,398)	(45,757)	-	(1,790,483)
Payment to refunded bond escrow agent	-	-	-	-
Issuance of refunding bond	-	-	-	-
Issuance of bond	-	-	-	-
Issuance of refunding bond premium	-	-	-	-
Issuance of bond premium	-	-	-	-
Issuance of note	-	-	-	-
Subscription based information technology arrangements	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(335,398)	(45,757)	43,750	(1,758,983)
NET CHANGE IN FUND BALANCES	(335,398)	658	(291,076)	732,850
FUND BALANCES (DEFICITS), BEGINNING OF YEAR				
As previously presented	335,398	262	(4,809,891)	1,062,067
Adjustments	-	-	-	-
As adjusted	335,398	262	(4,809,891)	1,062,067
FUND BALANCES (DEFICITS), END OF YEAR	$ -	$ 920	$ (5,100,967)	$ 1,794,917

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds (continued)			
	Opioid Settlement Fund	COVID Pandemic Related Grants	Court Modernization Fund	Records Modernization Trust Fund
REVENUES:				
Taxes	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	280,201	7,611,875	-	-
Charges for services	-	-	657,170	212,764
Fines and forfeitures	-	-	90,705	-
Contributions	-	-	-	-
Investment income	16,975	13,309	25,570	-
Miscellaneous revenue	-	-	-	98,840
TOTAL REVENUES	297,176	7,625,184	773,445	311,604
EXPENDITURES:				
Current:				
General government	-	-	-	217,769
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	7,730,000	-	-
Human services	600,000	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	967,844	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	600,000	7,730,000	967,844	217,769
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(302,824)	(104,816)	(194,399)	93,835
OTHER FINANCING SOURCES (USES):		-		
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Issuance of refunding bond	-	-	-	-
Issuance of bond	-	-	-	-
Issuance of refunding bond premium	-	-	-	-
Issuance of bond premium	-	-	-	-
Issuance of note	-	-	-	-
Subscription based information technology arrangements	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(302,824)	(104,816)	(194,399)	93,835
FUND BALANCES (DEFICITS), BEGINNING OF YEAR				
As previously presented	457,241	322,646	697,417	2,170,483
Adjustments	-	-	-	-
As adjusted	457,241	322,646	697,417	2,170,483
FUND BALANCES (DEFICITS), END OF YEAR	$ 154,417	$ 217,830	$ 503,018	$ 2,264,318

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds (continued)			
	Teen Court	Title IV D Fund	Tourist Development Tax Fund - Clerk	Equitable Sharing Proceeds Fund
REVENUES:				
Taxes	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	115,978	-	-
Charges for services	49,627	-	234,553	-
Fines and forfeitures	-	-	-	87,956
Contributions	-	-	-	-
Investment income	7,538	-	20,727	8,086
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	57,165	115,978	255,280	96,042
EXPENDITURES:				
Current:				
General government	-	-	109,445	-
Public safety	-	-	-	39,900
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	22,085	116,618	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	22,085	116,618	109,445	39,900
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	35,080	(640)	145,835	56,142
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Issuance of refunding bond	-	-	-	-
Issuance of bond	-	-	-	-
Issuance of refunding bond premium	-	-	-	-
Issuance of bond premium	-	-	-	-
Issuance of note	-	-	-	-
Subscription based information technology arrangements	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	35,080	(640)	145,835	56,142
FUND BALANCES (DEFICITS), BEGINNING OF YEAR				
As previously presented	143,587	640	416,546	114,246
Adjustments	-	-	-	-
As adjusted	143,587	640	416,546	114,246
FUND BALANCES (DEFICITS), END OF YEAR	$ 178,667	$ -	$ 562,381	$ 170,388

(continued)

ST. JOHNS COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds (concluded)			
	HIDTA Fund	Canteen Fund	NET Fund	Total Special Revenue
REVENUES:				
Taxes	$ -	$ -	$ -	$ 27,616,206
Special assessments	-	-	-	31,973,094
Licenses and permits	-	-	-	8,172,831
Intergovernmental	4,369,852	-	294	33,830,134
Charges for services	-	606,176	-	8,409,811
Fines and forfeitures	-	-	-	2,223,633
Contributions	-	-	-	746,424
Investment income	-	-	-	10,844,629
Miscellaneous revenue	-	-	-	579,076
TOTAL REVENUES	4,369,852	606,176	294	124,395,838
EXPENDITURES:				
Current:				
General government	-	-	-	13,452,666
Public safety	4,369,852	487,561	294	32,667,438
Physical environment	-	-	-	246,258
Transportation	-	-	-	25,001,091
Economic environment	-	-	-	13,915,883
Human services	-	-	-	11,715,586
Culture and recreation	-	-	-	18,115,231
Court related	-	-	-	1,647,375
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	204,073
Interest and fiscal charges	-	-	-	56,820
TOTAL EXPENDITURES	4,369,852	487,561	294	117,022,421
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	118,615	-	7,373,417
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	5,056,492
Transfers out	-	-	-	(18,098,765)
Payment to refunded bond escrow agent	-	-	-	-
Issuance of refunding bond	-	-	-	-
Issuance of bond	-	-	-	-
Issuance of refunding bond premium	-	-	-	-
Issuance of bond premium	-	-	-	-
Issuance of note	-	-	-	-
Subscription based information technology arrangements	-	-	-	70,767
Sale of capital assets	-	-	-	11,880
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(12,959,626)
NET CHANGE IN FUND BALANCES	-	118,615	-	(5,586,209)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR				
As previously presented	-	686,939	-	137,559,905
Adjustments	-	-	-	89,595,722
As adjusted	-	686,939	-	227,155,627
FUND BALANCES (DEFICITS), END OF YEAR	$ -	$ 805,554	$ -	$ 221,569,418

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Debt Service Funds			
	Transportation Improvement Revenue Refunding Bonds, Series 2015	Sales Tax Revenue Refunding Bonds, Series 2015	SunTrust Capital Lease Agreement	TD Bank Capital Improvement Revenue Bonds, Series 2014
REVENUES:				
Taxes	$ 273,200	$ -	$ -	$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	620,031	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	14,633	33,448	2,744	10,498
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	287,833	653,479	2,744	10,498
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	228,132	355,000
Interest and fiscal charges	381,247	875,638	13,428	59,496
TOTAL EXPENDITURES	381,247	875,638	241,560	414,496
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(93,414)	(222,159)	(238,816)	(403,998)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	237,778	402,753
Transfers out	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Issuance of refunding bond	-	-	-	-
Issuance of bond	-	-	-	-
Issuance of refunding bond premium	-	-	-	-
Issuance of bond premium	-	-	-	-
Issuance of note	-	-	-	-
Subscription based information technology arrangements	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	237,778	402,753
NET CHANGE IN FUND BALANCES	(93,414)	(222,159)	(1,038)	(1,245)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR				
As previously presented	93,414	222,159	4,233	18,696
Adjustments	-	-	-	-
As adjusted	93,414	222,159	4,233	18,696
FUND BALANCES (DEFICITS), END OF YEAR	$ -	$ -	$ 3,195	$ 17,451

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Debt Service Funds (continued)			
	Special Obligation Refunding Revenue Bonds, Series 2019	Taxable Special Obligation Revenue Note Series 2020	Taxable Special Obligation Refunding Revenue Note Series 2021	Special Obligation Revenue Bond Series 2022
REVENUES:				
Taxes	$ -	$ -	$ 767,367	$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	2,853,785	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	36,163	49,052	184,494	29,012
Miscellaneous revenue	-	119,644	-	-
TOTAL REVENUES	36,163	168,696	3,805,646	29,012
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	1,190,000	515,000	4,405,000	780,000
Interest and fiscal charges	256,750	87,349	613,537	103,671
TOTAL EXPENDITURES	1,446,750	602,349	5,018,537	883,671
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,410,587)	(433,653)	(1,212,891)	(854,659)
OTHER FINANCING SOURCES (USES):				
Transfers in	1,401,344	37,300	1,014,866	994,912
Transfers out	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Issuance of refunding bond	-	-	-	-
Issuance of bond	-	-	-	-
Issuance of refunding bond premium	-	-	-	-
Issuance of bond premium	-	-	-	-
Issuance of note	-	-	-	-
Subscription based information technology arrangements	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	1,401,344	37,300	1,014,866	994,912
NET CHANGE IN FUND BALANCES	(9,243)	(396,353)	(198,025)	140,253
FUND BALANCES (DEFICITS), BEGINNING OF YEAR				
As previously presented	68,627	657,687	484,339	97,216
Adjustments	-	-	-	-
As adjusted	68,627	657,687	484,339	97,216
FUND BALANCES (DEFICITS), END OF YEAR	$ 59,384	$ 261,334	$ 286,314	$ 237,469

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Debt Service Funds (continued)			
	Special Obligation Revenue Note Series 2022A	HUD Loan	Special Obligation Refunding Revenue Note Series 2024	Special Obligation Revenue Bonds Series 2024A
REVENUES:				
Taxes	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	927,541	1,554,375
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	74,595	9,824	32,118	32,993
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	74,595	9,824	959,659	1,587,368
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	2,665,000	12,000	670,000	2,925,000
Interest and fiscal charges	228,827	412	434,500	5,550,116
TOTAL EXPENDITURES	2,893,827	12,412	1,104,500	8,475,116
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,819,232)	(2,588)	(144,841)	(6,887,748)
OTHER FINANCING SOURCES (USES):				
Transfers in	2,887,660	12,561	-	6,937,429
Transfers out	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Issuance of refunding bond	-	-	-	-
Issuance of bond	-	-	-	-
Issuance of refunding bond premium	-	-	-	-
Issuance of bond premium	-	-	-	-
Issuance of note	-	-	-	-
Subscription based information technology arrangements	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	2,887,660	12,561	-	6,937,429
NET CHANGE IN FUND BALANCES	68,428	9,973	(144,841)	49,681
FUND BALANCES (DEFICITS), BEGINNING OF YEAR		-		-
As previously presented	78,826		101,167	
Adjustments	-		-	
As adjusted	78,826	-	101,167	-
FUND BALANCES (DEFICITS), END OF YEAR	$ 147,254	$ 9,973	$ (43,674)	$ 49,681

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Debt Service Funds (concluded)	
	Special Obligation Refunding Revenue Bonds Series 2025	Total Debt Service
REVENUES:		
Taxes	$ 632,259	$ 1,672,826
Special assessments	-	-
Licenses and permits	-	-
Intergovernmental	928,954	6,884,686
Charges for services	-	-
Fines and forfeitures	-	-
Contributions	-	-
Investment income	32,766	542,340
Miscellaneous revenue	-	119,644
TOTAL REVENUES	1,593,979	9,219,496
EXPENDITURES:		
Current:		
General government	-	-
Public safety	-	-
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court related	-	-
Capital outlay	-	-
Debt service:		
Principal retirement	860,000	14,605,132
Interest and fiscal charges	1,570,722	10,175,693
TOTAL EXPENDITURES	2,430,722	24,780,825
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(836,743)	(15,561,329)
OTHER FINANCING SOURCES (USES):		
Transfers in	2,572,094	16,498,697
Transfers out	-	-
Payment to refunded bond escrow agent	(56,779,466)	(56,779,466)
Issuance of refunding bond	49,115,000	49,115,000
Issuance of bond	-	-
Issuance of refunding bond premium	5,972,326	5,972,326
Issuance of bond premium	-	-
Issuance of note	-	-
Subscription based information technology arrangements	-	-
Sale of capital assets	-	-
TOTAL OTHER FINANCING SOURCES (USES)	879,954	14,806,557
NET CHANGE IN FUND BALANCES	43,211	(754,772)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	
As previously presented	-	1,826,364
Adjustments	-	-
As adjusted	-	1,826,364
FUND BALANCES (DEFICITS), END OF YEAR	$ 43,211	$ 1,071,592

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Capital Project Funds			
	Beach Re-nourishment Project	SR207 Corridor Improvement Group Development Project	Coastal Highway Dune and Beach Restoration	South Ponte Vedra Beach Dune & Berm Restoration
REVENUES:				
Taxes	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	75,259	-	-	31,574
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	202,965	264,828	53,565	7,560
Miscellaneous revenue	38,164	-	-	-
TOTAL REVENUES	316,388	264,828	53,565	39,134
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	100,425	1,659,732	142,234	103,367
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	100,425	1,659,732	142,234	103,367
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	215,963	(1,394,904)	(88,669)	(64,233)
OTHER FINANCING SOURCES (USES):				
Transfers in	475,000	-	700,000	64,306
Transfers out	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Issuance of refunding bond	-	-	-	-
Issuance of bond	-	-	-	-
Issuance of refunding bond premium	-	-	-	-
Issuance of bond premium	-	-	-	-
Issuance of note	-	-	-	-
Subscription based information technology arrangements	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	475,000	-	700,000	64,306
NET CHANGE IN FUND BALANCES	690,963	(1,394,904)	611,331	73
FUND BALANCES (DEFICITS), BEGINNING OF YEAR				
As previously presented	3,676,368	5,261,130	1,036,267	148,104
Adjustments	-	-	-	-
As adjusted	3,676,368	5,261,130	1,036,267	148,104
FUND BALANCES (DEFICITS), END OF YEAR	$ 4,367,331	$ 3,866,226	$ 1,647,598	$ 148,177

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Capital Project Funds (continued)			
	(Formerly Major Fund) Ponte Vedra Dune and Beach Restoration	2019 Capital Projects	Land Acquisition & Management Program	Hastings Community Center and Library
REVENUES:				
Taxes	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	1,334,630	-	-	2,415,029
Charges for services	-	26,273	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	80,120	-
Investment income	96,438	341,668	250,617	1,317
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	1,431,068	367,941	330,737	2,416,346
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	332,701	152,579	2,793,173	4,411,121
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	332,701	152,579	2,793,173	4,411,121
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,098,367	215,362	(2,462,436)	(1,994,775)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	5,000	2,000,000	217
Transfers out	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Issuance of refunding bond	-	-	-	-
Issuance of bond	-	-	-	-
Issuance of refunding bond premium	-	-	-	-
Issuance of bond premium	-	-	-	-
Issuance of note	-	-	-	403
Subscription based information technology arrangements	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	5,000	2,000,000	620
NET CHANGE IN FUND BALANCES	1,098,367	220,362	(462,436)	(1,994,155)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR				-
As previously presented	-	6,133,463	3,397,016	-
Adjustments	2,560,451	-	-	-
As adjusted	2,560,451	6,133,463	3,397,016	-
FUND BALANCES (DEFICITS), END OF YEAR	$ 3,658,818	$ 6,353,825	$ 2,934,580	$ (1,994,155)

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Capital Project Funds (concluded)			
	Porpoise Point Stabilization	Capital Improvement Projects	Total Capital Projects	Total Other Governmental Funds
REVENUES:				
Taxes	$ -	$ -	$ -	$ 29,289,032
Special assessments	-	-	-	31,973,094
Licenses and permits	-	-	-	8,172,831
Intergovernmental	-	666,065	4,522,557	45,237,377
Charges for services	-	330,000	356,273	8,766,084
Fines and forfeitures	-	-	-	2,223,633
Contributions	-	-	80,120	826,544
Investment income	-	1,251,838	2,470,796	13,857,765
Miscellaneous revenue	-	-	38,164	736,884
TOTAL REVENUES	-	2,247,903	7,467,910	141,083,244
EXPENDITURES:				
Current:				
General government	-	-	-	13,452,666
Public safety	-	-	-	32,667,438
Physical environment	-	-	-	246,258
Transportation	-	-	-	25,001,091
Economic environment	-	-	-	13,915,883
Human services	-	-	-	11,715,586
Culture and recreation	-	-	-	18,115,231
Court related	-	-	-	1,647,375
Capital outlay	390,903	10,291,577	20,377,812	20,377,812
Debt service:				
Principal retirement	-	-	-	14,809,205
Interest and fiscal charges	-	-	-	10,232,513
TOTAL EXPENDITURES	390,903	10,291,577	20,377,812	162,181,058
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(390,903)	(8,043,674)	(12,909,902)	(21,097,814)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	3,244,523	24,799,712
Transfers out	-	-	-	(18,098,765)
Payment to refunded bond escrow agent	-	-	-	(56,779,466)
Issuance of refunding bond	-	-	-	49,115,000
Issuance of bond	-	-	-	-
Issuance of refunding bond premium	-	-	-	5,972,326
Issuance of bond premium	-	-	-	-
Issuance of note	-	-	403	403
Subscription based information technology arrangements	-	-	-	70,767
Sale of capital assets	-	-	-	11,880
TOTAL OTHER FINANCING SOURCES (USES)	-	-	3,244,926	5,091,857
NET CHANGE IN FUND BALANCES	(390,903)	(8,043,674)	(9,664,976)	(16,005,957)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-		-	
As previously presented	-	26,964,757	46,617,105	186,003,374
Adjustments	-	-	2,560,451	92,156,173
As adjusted	-	26,964,757	49,177,556	278,159,547
FUND BALANCES (DEFICITS), END OF YEAR	$ (390,903)	$ 18,921,083	$ 39,512,580	$ 262,153,590

(concluded)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Special Revenue Funds

	County Health Department			Building Services		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	$ 862,301	$ 862,107	$ 830,379	$ -	$ -	$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	8,095,000	8,095,000	8,151,462
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	260,000	260,000	253,446
Fines and forfeitures	-	-	-	375,000	375,000	374,512
Contributions	-	-	-	-	-	-
Investment income	5,000	5,000	23,015	325,000	325,000	1,075,578
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(43,365)	(43,365)	-	(452,750)	(452,750)	-
TOTAL REVENUES	823,936	823,742	853,394	8,602,250	8,602,250	9,854,998
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	29,823,639	28,699,004	22,747,937
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	842,712	842,712	842,558	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	6,476	6,476	6,476
Interest and fiscal charges	-	-	-	153	153	153
TOTAL EXPENDITURES	842,712	842,712	842,558	29,830,268	28,705,633	22,754,566
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(18,776)	(18,970)	10,836	(21,228,018)	(20,103,383)	(12,899,568)
OTHER FINANCING SOURCES (USES):						
Transfers in	4,000	4,000	4,000	810,656	810,656	541,740
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	4,000	4,000	4,000	810,656	810,656	541,740
NET CHANGE IN FUND BALANCES	(14,776)	(14,970)	14,836	(20,417,362)	(19,292,727)	(12,357,828)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	14,776	14,970	65,761	30,096,158	30,096,158	30,379,345
FUND BALANCES (DEFICITS), END OF YEAR	$ -	$ -	$ 80,597	$ 9,678,796	$ 10,803,431	$ 18,021,517

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	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	500,000	500,000	469,930	-	158,015	158,015
Contributions	-	-	-	-	-	-
Investment income	-	-	6,345	-	-	2,035
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(25,000)	(25,000)	-	-	-	-
TOTAL REVENUES	475,000	475,000	476,275	-	158,015	160,050
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	475,000	475,000	476,275	-	158,015	160,050
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	(619,849)	(619,849)	(619,849)	-	(148,187)	(148,187)
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	#REF!	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	#REF!	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(619,849)	(619,849)	#REF!	-	(148,187)	(148,187)
NET CHANGE IN FUND BALANCES	(144,849)	(144,849)	#REF!	-	9,828	11,863
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	267,839	267,839	283,214	2,868	2,868	2,617
FUND BALANCES (DEFICITS), END OF YEAR	$ 122,990	$ 122,990	#REF!	$ 2,868	$ 12,696	$ 14,480

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	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	7,840,348	7,840,348	5,342,449	11,125,295	11,153,172	10,234,797
Charges for services	-	-	180,581	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	342,833	-	-	-
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	7,840,348	7,840,348	5,865,863	11,125,295	11,153,172	10,234,797
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	8,809,330	8,809,330	5,736,245	-	-	-
Human services	-	-	-	12,947,940	12,975,817	10,261,919
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	8,809,330	8,809,330	5,736,245	12,947,940	12,975,817	10,261,919
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(968,982)	(968,982)	129,618	(1,822,645)	(1,822,645)	(27,122)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	126,944	126,944	126,944
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	126,944	126,944	126,944
NET CHANGE IN FUND BALANCES	(968,982)	(968,982)	129,618	(1,695,701)	(1,695,701)	99,822
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,600,506	1,600,506	1,777,559	1,695,701	1,695,701	459,529
FUND BALANCES (DEFICITS), END OF YEAR	$ 631,524	$ 631,524	$ 1,907,177	$ -	$ -	$ 559,351

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

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	691,758	103,000	103,000	95,610
Contributions	-	-	-	-	-	-
Investment income	16,500	16,500	487,422	-	-	1
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(33,075)	(33,075)	-	(5,150)	(5,150)	-
TOTAL REVENUES	628,425	628,425	1,179,180	97,850	97,850	95,611
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	962,488	962,488	540,828	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	962,488	962,488	540,828	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(334,063)	(334,063)	638,352	97,850	97,850	95,611
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(97,850)	(97,850)	(95,610)
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(97,850)	(97,850)	(95,610)
NET CHANGE IN FUND BALANCES	(334,063)	(334,063)	638,352	-	-	1
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	9,301,114	9,301,114	9,524,802	-	-	30
FUND BALANCES (DEFICITS), END OF YEAR	$ 8,967,051	$ 8,967,051	$ 10,163,154	$ -	$ -	$ 31

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds (continued)					
	Beach			Pier		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	21,000	21,000	21,369	-	-	-
Intergovernmental	-	-	2,728	-	-	-
Charges for services	1,369,600	1,369,600	1,449,124	577,350	577,350	301,209
Fines and forfeitures	-	-	-	-	-	-
Contributions	54,875	54,875	56,868	-	-	-
Investment income	70,000	70,000	175,491	7,500	7,500	36,575
Miscellaneous revenue	-	-	-	-	-	31
FS 129 statutory reduction	(75,775)	(75,775)	-	(29,243)	(29,243)	-
TOTAL REVENUES	1,439,700	1,439,700	1,705,580	555,607	555,607	337,815
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	2,941,054	2,941,054	2,539,082	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	2,826,021	2,786,743	2,308,701	1,106,284	1,106,284	643,934
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	24,765	24,765	-	-	-
Interest and fiscal charges	-	1,475	1,474	-	-	-
TOTAL EXPENDITURES	5,767,075	5,754,037	4,874,022	1,106,284	1,106,284	643,934
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(4,327,375)	(4,314,337)	(3,168,442)	(550,677)	(550,677)	(306,119)
OTHER FINANCING SOURCES (USES):						
Transfers in	3,294,390	3,294,390	3,294,390	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	70,767	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	3,294,390	3,294,390	3,365,157	-	-	-
NET CHANGE IN FUND BALANCES	(1,032,985)	(1,019,947)	196,715	(550,677)	(550,677)	(306,119)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,232,985	1,232,985	1,422,616	866,120	866,120	853,381
FUND BALANCES (DEFICITS), END OF YEAR	$ 200,000	$ 213,038	$ 1,619,331	$ 315,443	$ 315,443	$ 547,262

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Special Revenue Funds (continued)

	Tourist Development Tax			Tree Bank		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	$ 24,129,051	$ 24,129,051	$ 23,148,563	$ -	$ -	$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	750,000	750,000	-	-	-	-
Charges for services	-	-	-	-	-	1,387,780
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	207,855	207,855	589,313	35,515	35,515	145,963
Miscellaneous revenue	-	-	278,423	-	-	-
FS 129 statutory reduction	(1,216,846)	(1,216,846)	-	(1,776)	(1,776)	-
TOTAL REVENUES	23,870,060	23,870,060	24,016,299	33,739	33,739	1,533,743
EXPENDITURES:						
Current:						
General government	13,377,161	13,316,782	11,973,532	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	508,900	508,900	246,258
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	12,329,402	15,806,787	8,894,999	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	25,706,563	29,123,569	20,868,531	508,900	508,900	246,258
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,836,503)	(5,253,509)	3,147,768	(475,161)	(475,161)	1,287,485
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	(3,943,086)	(4,693,086)	(4,693,086)	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(3,943,086)	(4,693,086)	(4,693,086)	-	-	-
NET CHANGE IN FUND BALANCES	(5,779,589)	(9,946,595)	(1,545,318)	(475,161)	(475,161)	1,287,485
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	15,042,309	15,042,309	16,508,232	1,603,899	1,603,899	2,372,034
FUND BALANCES (DEFICITS), END OF YEAR	$ 9,262,720	$ 5,095,714	$ 14,962,914	$ 1,128,738	$ 1,128,738	$ 3,659,519

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds (continued)					
	Communications Surcharge			County Golf Course		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	2,760,260	2,760,260	3,048,895
Fines and forfeitures	160,000	160,000	146,554	-	-	-
Contributions	-	-	-	-	-	-
Investment income	6,648	6,648	17,807	33,100	33,100	93,814
Miscellaneous revenue	-	-	-	8,000	8,000	9,813
FS 129 statutory reduction	(8,332)	(8,332)	-	(140,068)	(140,068)	-
TOTAL REVENUES	158,316	158,316	164,361	2,661,292	2,661,292	3,152,522
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	10,813	10,813	10,813	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	2,837,094	2,967,176	2,681,298
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	152,355	152,355	172,832
Interest and fiscal charges	-	-	-	34,174	34,174	13,696
TOTAL EXPENDITURES	10,813	10,813	10,813	3,023,623	3,153,705	2,867,826
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	147,503	147,503	153,548	(362,331)	(492,413)	284,696
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	147,503	147,503	153,548	(362,331)	(492,413)	284,696
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	303,922	303,922	306,672	1,750,859	1,750,859	1,784,875
FUND BALANCES (DEFICITS), END OF YEAR	$ 451,425	$ 451,425	$ 460,220	$ 1,388,528	$ 1,258,446	$ 2,069,571

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds (continued)					
	Alcohol and Drug Abuse			Boating Improvement		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	80,000	80,000	82,290
Charges for services	-	-	-	-	-	-
Fines and forfeitures	20,000	20,000	35,765	-	-	-
Contributions	-	-	-	-	-	-
Investment income	5,000	5,000	7,347	2,500	2,500	18,721
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(1,250)	(1,250)	-	(4,125)	(4,125)	-
TOTAL REVENUES	23,750	23,750	43,112	78,375	78,375	101,011
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	11,109	11,109	11,109	-	-	-
Culture and recreation	-	-	-	43,730	43,730	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	11,109	11,109	11,109	43,730	43,730	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	12,641	12,641	32,003	34,645	34,645	101,011
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	12,641	12,641	32,003	34,645	34,645	101,011
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	140,318	140,318	140,497	203,569	203,569	335,981
FUND BALANCES (DEFICITS), END OF YEAR	$ 152,959	$ 152,959	$ 172,500	$ 238,214	$ 238,214	$ 436,992

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds (continued)					
	Impact Fees Buildings			Impact Fees Police		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	6,070,720	6,070,720	4,694,858	3,201,172	3,201,172	1,989,947
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	221,500	221,500	1,428,281	250	250	296,319
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(322,075)	(322,075)	-	(164,007)	(164,007)	-
TOTAL REVENUES	5,970,145	5,970,145	6,123,139	3,037,415	3,037,415	2,286,266
EXPENDITURES:						
Current:						
General government	11,360,633	21,317,686	1,151,920	-	-	-
Public safety	-	-	-	27,000	3,527,000	12,456
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	11,360,633	21,317,686	1,151,920	27,000	3,527,000	12,456
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(5,390,488)	(15,347,541)	4,971,219	3,010,415	(489,585)	2,273,810
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	14,534	-	-	7,020
Transfers out	(1,042,049)	(2,282,374)	(2,282,374)	-	(888,275)	(888,275)
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,042,049)	(2,282,374)	(2,267,840)	-	(888,275)	(881,255)
NET CHANGE IN FUND BALANCES	(6,432,537)	(17,629,915)	2,703,379	3,010,415	(1,377,860)	1,392,555
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	29,476,132	29,476,132	30,767,241	5,311,328	5,311,328	5,391,372
FUND BALANCES (DEFICITS), END OF YEAR	$ 23,043,595	$ 11,846,217	$ 33,470,620	$ 8,321,743	$ 3,933,468	$ 6,783,927

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds (continued)					
	Impact Fees Fire/EMS			Impact Fees Roads		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	4,129,389	4,129,389	2,735,894	20,042,612	20,042,612	16,374,200
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	350,000	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	689,556
Investment income	3,500	3,500	534,777	1,069,000	1,069,000	4,020,060
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(211,722)	(211,722)	-	(1,080,223)	(1,080,223)	-
TOTAL REVENUES	3,921,167	3,921,167	3,270,671	20,031,389	20,381,389	21,083,816
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	6,349,572	13,856,678	1,030,431	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	82,107,237	80,023,275	22,162,725
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	6,349,572	13,856,678	1,030,431	82,107,237	80,023,275	22,162,725
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,428,405)	(9,935,511)	2,240,240	(62,075,848)	(59,641,886)	(1,078,909)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	2,523	-	-	990,091
Transfers out	(635,905)	(1,795,855)	(1,754,046)	(1,519,150)	(1,519,150)	(1,505,000)
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	5,705,445	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(635,905)	3,909,590	(1,751,523)	(1,519,150)	(1,519,150)	(514,909)
NET CHANGE IN FUND BALANCES	(3,064,310)	(6,025,921)	488,717	(63,594,998)	(61,161,036)	(1,593,818)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	13,199,390	13,199,390	11,784,750	88,466,474	88,466,474	89,595,722
FUND BALANCES (DEFICITS), END OF YEAR	$ 10,135,080	$ 7,173,469	$ 12,273,467	$ 24,871,476	$ 27,305,438	$ 88,001,904

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds (continued)					
	Impact Fees Parks			E-911 Communications		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	4,541,567	4,541,567	5,944,375	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	400,000	400,000	-	1,600,000	1,600,000	1,730,770
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	133,000	133,000	1,054,229	750	750	79,988
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(239,312)	(239,312)	-	(15,038)	(15,038)	-
TOTAL REVENUES	4,835,255	4,835,255	6,998,604	1,585,712	1,585,712	1,810,758
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	14,630,588	17,365,463	3,508,513	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	14,630,588	17,365,463	3,508,513	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(9,795,333)	(12,530,208)	3,490,091	1,585,712	1,585,712	1,810,758
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	(114,866)	(2,264,866)	(2,264,866)	(1,729,383)	(2,429,383)	(1,025,073)
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(114,866)	(2,264,866)	(2,264,866)	(1,729,383)	(2,429,383)	(1,025,073)
NET CHANGE IN FUND BALANCES	(9,910,199)	(14,795,074)	1,225,225	(143,671)	(843,671)	785,685
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	19,673,622	19,673,622	18,951,873	736,981	843,671	1,168,918
FUND BALANCES (DEFICITS), END OF YEAR	$ 9,763,423	$ 4,878,548	$ 20,177,098	$ 593,310	$ -	$ 1,954,603

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds (continued)					
	Vilano Street Lighting			St. Augustine South Street Lighting		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	$ 15,130	$ 15,130	$ 14,782	$ 54,670	$ 54,670	$ 52,667
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	500	500	1,996	2,000	2,000	5,285
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(782)	(782)	-	(2,834)	(2,834)	-
TOTAL REVENUES	14,848	14,848	16,778	53,836	53,836	57,952
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	13,754	13,754	12,814	54,203	54,203	46,320
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	13,754	13,754	12,814	54,203	54,203	46,320
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,094	1,094	3,964	(367)	(367)	11,632
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	1,094	1,094	3,964	(367)	(367)	11,632
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	32,705	32,705	33,901	84,218	84,218	86,489
FUND BALANCES (DEFICITS), END OF YEAR	$ 33,799	$ 33,799	$ 37,865	$ 83,851	$ 83,851	$ 98,121

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Special Revenue Funds (continued)

	Elkton Drainage			Treasure Beach M.S.B.U.		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	$ 35,000	$ 35,000	$ 33,411	$ -	$ -	$ -
Special assessments	-	-	-	246,024	246,024	233,820
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	100	100	7,597	500	500	7,414
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(1,755)	(1,755)	-	(12,326)	(12,326)	-
TOTAL REVENUES	33,345	33,345	41,008	234,198	234,198	241,234
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	55,926	55,926	7,281	4,676	4,676	4,676
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	41,979	41,979	41,497
TOTAL EXPENDITURES	55,926	55,926	7,281	46,655	46,655	46,173
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(22,581)	(22,581)	33,727	187,543	187,543	195,061
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(22,581)	(22,581)	33,727	187,543	187,543	195,061
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	97,455	97,455	129,944	-	-	(790,421)
FUND BALANCES (DEFICITS), END OF YEAR	$ 74,874	$ 74,874	$ 163,671	$ 187,543	$ 187,543	$ (595,360)

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds (continued)					
	St. Johns County Transit System			Northwest Recreation		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	6,612,194	9,683,566	2,941,183	-	-	-
Charges for services	-	-	-	65,564	65,564	28,486
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	20,000	20,000	47,721	3,500	3,500	64,406
Miscellaneous revenue	240,000	240,000	186,549	-	-	-
FS 129 statutory reduction	(13,000)	(13,000)	-	(3,453)	(3,453)	-
TOTAL REVENUES	6,859,194	9,930,566	3,175,453	65,611	65,611	92,892
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	7,299,020	10,140,766	2,763,061	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	2,500	167,500	810
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	7,299,020	10,140,766	2,763,061	2,500	167,500	810
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(439,826)	(210,200)	412,392	63,111	(101,889)	92,082
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	11,880	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	11,880	-	-	-
NET CHANGE IN FUND BALANCES	(439,826)	(210,200)	424,272	63,111	(101,889)	92,082
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,013,576	1,013,576	908,124	436,976	436,976	447,817
FUND BALANCES (DEFICITS), END OF YEAR	$ 573,750	$ 803,376	$ 1,332,396	$ 500,087	$ 335,087	$ 539,899

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Special Revenue Funds (continued)

	Driver's Education Safety Fund			Summerhaven M.S.T.U.		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	$ -	$ -	$ -	$ 135,979	$ 135,979	$ 126,878
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	80,000	80,000	72,828	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	3,005	750	750	39,784
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(4,000)	(4,000)	-	(6,837)	(6,837)	-
TOTAL REVENUES	76,000	76,000	75,833	129,892	129,892	166,662
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	75,000	75,000	75,000	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	4,314	4,314	4,214
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	75,000	75,000	75,000	4,314	4,314	4,214
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,000	1,000	833	125,578	125,578	162,448
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	1,000	1,000	833	125,578	125,578	162,448
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	27,047	27,047	29,910	549,951	549,951	705,393
FUND BALANCES (DEFICITS), END OF YEAR	$ 28,047	$ 28,047	$ 30,743	$ 675,529	$ 675,529	$ 867,841

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds (continued)					
	Coastal Highway Dune and Beach M.S.T.U.			South Ponte Vedra Boulevard Dune and Beach M.S.T.U.		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	$ 38,711	$ 38,711	$ 37,368	$ 526,911	$ 526,911	$ 513,381
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	40,659	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	950	950	1,075	6,000	6,051	7,584
Miscellaneous revenue	-	-	5,420	-	-	-
FS 129 statutory reduction	(1,984)	(1,984)	-	(26,646)	(26,646)	-
TOTAL REVENUES	37,677	37,677	84,522	506,265	506,316	520,965
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	1,201	1,201	1,198	16,422	16,473	16,472
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	1,201	1,201	1,198	16,422	16,473	16,472
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	36,476	36,476	83,324	489,843	489,843	504,493
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	(37,300)	(37,300)	(37,300)	(613,461)	(613,461)	(613,461)
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(37,300)	(37,300)	(37,300)	(613,461)	(613,461)	(613,461)
NET CHANGE IN FUND BALANCES	(824)	(824)	46,024	(123,618)	(123,618)	(108,968)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	824	824	260	123,618	123,618	129,608
FUND BALANCES (DEFICITS), END OF YEAR	$ -	$ -	$ 46,284	$ -	$ -	$ 20,640

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds (continued)					
	Ponte Vedra Beach Dune and Beach M.S.T.U.			Serenata Beach M.S.T.U.		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	$ -	$ -	$ -	$ 49,322	$ 49,322	$ 47,352
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	200	200	597
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	(2,476)	(2,476)	-
TOTAL REVENUES	-	-	-	47,046	47,046	47,949
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	1,544	1,544	1,534
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:			-			-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	1,544	1,544	1,534
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	45,502	45,502	46,415
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	(335,398)	(335,398)	(45,757)	(45,757)	(45,757)
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(335,398)	(335,398)	(45,757)	(45,757)	(45,757)
NET CHANGE IN FUND BALANCES	-	(335,398)	(335,398)	(255)	(255)	658
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	335,398	335,398	255	255	262
FUND BALANCES (DEFICITS), END OF YEAR	$ -	$ -	$ -	$ -	$ -	$ 920

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds (continued)					
	FEMA Disaster Relief			St. Johns Community Redevelopment Agency		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	$ -	$ -	$ -	$ 2,811,904	$ 2,811,904	$ 2,811,425
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	7,878,076	306,250	1,077,058	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	7,000	7,000	130,046
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	(350)	(350)	-
TOTAL REVENUES	7,878,076	306,250	1,077,058	2,818,554	2,818,554	2,941,471
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	8,847,121	1,354,113	1,354,112	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	1,351,002	1,351,002	449,638
Human services	-	-	-	-	-	-
Culture and recreation	1,000,000	1,090,000	57,772	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	9,847,121	2,444,113	1,411,884	1,351,002	1,351,002	449,638
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,969,045)	(2,137,863)	(334,826)	1,467,552	1,467,552	2,491,833
OTHER FINANCING SOURCES (USES):						
Transfers in	-	168,818	43,750	31,500	31,500	31,500
Transfers out	-	-	-	(1,824,374)	(1,824,374)	(1,790,483)
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	168,818	43,750	(1,792,874)	(1,792,874)	(1,758,983)
NET CHANGE IN FUND BALANCES	(1,969,045)	(1,969,045)	(291,076)	(325,322)	(325,322)	732,850
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,969,045	1,969,045	(4,809,891)	895,543	895,543	1,062,067
FUND BALANCES (DEFICITS), END OF YEAR	$ -	$ -	$ (5,100,967)	$ 570,221	$ 570,221	$ 1,794,917

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds (continued)					
	Opioid Settlement Fund			COVID Pandemic Related Grants		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	167,035	167,035	280,201	24,756,168	24,756,168	7,611,875
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	16,975	-	-	13,309
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(8,352)	(8,352)	-	-	-	-
TOTAL REVENUES	158,683	158,683	297,176	24,756,168	24,756,168	7,625,184
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	25,956,168	25,956,168	7,730,000
Human services	618,848	618,848	600,000	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	618,848	618,848	600,000	25,956,168	25,956,168	7,730,000
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(460,165)	(460,165)	(302,824)	(1,200,000)	(1,200,000)	(104,816)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(460,165)	(460,165)	(302,824)	(1,200,000)	(1,200,000)	(104,816)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	460,165	460,165	457,241	1,446,823	1,446,823	322,646
FUND BALANCES (DEFICITS), END OF YEAR	$ -	$ -	$ 154,417	$ 246,823	$ 246,823	$ 217,830

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds (continued)					
	Court Modernization Fund			Records Modernization Trust Fund		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	640,000	640,000	657,170	270,000	270,000	212,764
Fines and forfeitures	-	-	90,705	-	-	-
Contributions	-	-	-	-	-	-
Investment income	55,000	55,000	25,570	85,000	85,000	98,840
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	695,000	695,000	773,445	355,000	355,000	311,604
EXPENDITURES:						
Current:						
General government	-	-	-	494,000	494,000	217,769
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	1,153,181	1,145,868	967,844	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	1,153,181	1,145,868	967,844	494,000	494,000	217,769
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(458,181)	(450,868)	(194,399)	(139,000)	(139,000)	93,835
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(458,181)	(450,868)	(194,399)	(139,000)	(139,000)	93,835
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	697,417	697,417	697,417	2,170,483	2,170,483	2,170,483
FUND BALANCES (DEFICITS), END OF YEAR	$ 239,236	$ 246,549	$ 503,018	$ 2,031,483	$ 2,031,483	$ 2,264,318

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds (continued)					
	Teen Court			Title IV D Fund		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental		-	-	168,045	168,045	115,978
Charges for services	56,200	56,200	49,627	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	3,000	3,000	7,538	-	-	-
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	59,200	59,200	57,165	168,045	168,045	115,978
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	22,942	22,085	174,741	174,741	116,618
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	-	22,942	22,085	174,741	174,741	116,618
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	59,200	36,258	35,080	(6,696)	(6,696)	(640)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	59,200	36,258	35,080	(6,696)	(6,696)	(640)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	151,944	151,944	143,587	8,396	8,396	640
FUND BALANCES (DEFICITS), END OF YEAR	$ 211,144	$ 188,202	$ 178,667	$ 1,700	$ 1,700	$ -

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds (continued)					
	Tourist Development Tax Fund - Clerk			Equitable Sharing Proceeds Fund		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	200,000	200,000	234,553	-	-	-
Fines and forfeitures	-	-	-	-	86,578	87,956
Contributions	-	-	-	-	-	-
Investment income	15,000	15,000	20,727	-	149	8,086
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	215,000	215,000	255,280	-	86,727	96,042
EXPENDITURES:						
Current:						
General government	113,744	113,744	109,445	-	-	-
Public safety	-	-	-	-	39,900	39,900
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	113,744	113,744	109,445	-	39,900	39,900
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	101,256	101,256	145,835	-	46,827	56,142
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	101,256	101,256	145,835	-	46,827	56,142
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	382,245	382,245	416,546	111,455	111,731	114,246
FUND BALANCES (DEFICITS), END OF YEAR	$ 483,501	$ 483,501	$ 562,381	$ 111,455	$ 158,558	$ 170,388

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds (continued)					
	HIDTA Fund			Canteen Fund		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	4,369,852	4,369,852	-	-	-
Charges for services	-	-	-	-	606,176	606,176
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	-	4,369,852	4,369,852	-	606,176	606,176
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	4,369,852	4,369,852	-	487,561	487,561
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	-	4,369,852	4,369,852	-	487,561	487,561
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	118,615	118,615
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-	-	118,615	118,615
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	-	-	686,939	686,939
FUND BALANCES (DEFICITS), END OF YEAR	$ -	$ -	$ -	$ -	$ 805,554	$ 805,554

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds (concluded)			Debt Service Funds		
	NET Fund			Transportation Improvement Revenue Refunding Bonds, Series 2015		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	$ -	$ -	$ -	$ 1,005,249	$ 1,005,249	$ 273,200
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	294	294	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	500	500	14,633
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	(25)	(25)	-
TOTAL REVENUES	-	294	294	1,005,724	1,005,724	287,833
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	294	294	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	895,000	-	-
Interest and fiscal charges	-	-	-	762,494	381,247	381,247
TOTAL EXPENDITURES	-	294	294	1,657,494	381,247	381,247
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	(651,770)	624,477	(93,414)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	600,000	600,000	-
Transfers out	-	-	-	-	(1,276,247)	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	600,000	(676,247)	-
NET CHANGE IN FUND BALANCES	-	-	-	(51,770)	(51,770)	(93,414)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	-	51,770	51,770	93,414
FUND BALANCES (DEFICITS), END OF YEAR	$ -	$ -	$ -	$ -	$ -	$ -

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Debt Service Funds (continued)					
	Sales Tax Revenue Refunding Bonds, Series 2015			SunTrust Capital Lease Agreement		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,716,586	1,716,586	620,031	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	500	500	33,448	-	-	2,744
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(25)	(25)	-	-	-	-
TOTAL REVENUES	1,717,061	1,717,061	653,479	-	-	2,744
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	2,165,000	-	-	228,133	228,133	228,132
Interest and fiscal charges	1,751,275	875,638	875,638	13,428	13,428	13,428
TOTAL EXPENDITURES	3,916,275	875,638	875,638	241,561	241,561	241,560
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,199,214)	841,423	(222,159)	(241,561)	(241,561)	(238,816)
OTHER FINANCING SOURCES (USES):						
Transfers in	2,040,913	2,040,913	-	237,778	237,778	237,778
Transfers out	-	(3,040,637)	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	2,040,913	(999,724)	-	237,778	237,778	237,778
NET CHANGE IN FUND BALANCES	(158,301)	(158,301)	(222,159)	(3,783)	(3,783)	(1,038)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	158,301	158,301	222,159	3,783	3,783	4,233
FUND BALANCES (DEFICITS), END OF YEAR	$ -	$ -	$ -	$ -	$ -	$ 3,195

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Debt Service Funds (continued)					
	TD Bank Capital Improvement Revenue Bonds, 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	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	200	200	10,498	250	250	36,163
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(10)	(10)	-	(13)	(13)	-
TOTAL REVENUES	190	190	10,498	237	237	36,163
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	355,000	355,000	355,000	1,190,000	1,190,000	1,190,000
Interest and fiscal charges	59,651	59,651	59,496	256,750	256,750	256,750
TOTAL EXPENDITURES	414,651	414,651	414,496	1,446,750	1,446,750	1,446,750
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(414,461)	(414,461)	(403,998)	(1,446,513)	(1,446,513)	(1,410,587)
OTHER FINANCING SOURCES (USES):						
Transfers in	402,753	402,753	402,753	1,401,344	1,401,344	1,401,344
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	402,753	402,753	402,753	1,401,344	1,401,344	1,401,344
NET CHANGE IN FUND BALANCES	(11,708)	(11,708)	(1,245)	(45,169)	(45,169)	(9,243)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	11,708	11,708	18,696	45,169	45,169	68,627
FUND BALANCES (DEFICITS), END OF YEAR	$ -	$ -	$ 17,451	$ -	$ -	$ 59,384

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	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	$ -	$ -	$ -	$ 767,367	$ 767,367	$ 767,367
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	2,853,785	2,853,785	2,853,785
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	20,000	20,000	49,052	1,000	1,000	184,494
Miscellaneous revenue	-	-	119,644	-	-	-
FS 129 statutory reduction	(1,000)	(1,000)	-	(50)	(50)	-
TOTAL REVENUES	19,000	19,000	168,696	3,622,102	3,622,102	3,805,646
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	515,000	515,000	515,000	4,405,000	4,405,000	4,405,000
Interest and fiscal charges	87,350	87,350	87,349	614,232	614,232	613,537
TOTAL EXPENDITURES	602,350	602,350	602,349	5,019,232	5,019,232	5,018,537
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(583,350)	(583,350)	(433,653)	(1,397,130)	(1,397,130)	(1,212,891)
OTHER FINANCING SOURCES (USES):						
Transfers in	37,300	37,300	37,300	1,014,866	1,014,866	1,014,866
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	37,300	37,300	37,300	1,014,866	1,014,866	1,014,866
NET CHANGE IN FUND BALANCES	(546,050)	(546,050)	(396,353)	(382,264)	(382,264)	(198,025)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	584,767	584,767	657,687	382,264	382,264	484,339
FUND BALANCES (DEFICITS), END OF YEAR	$ 38,717	$ 38,717	$ 261,334	$ -	$ -	$ 286,314

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Debt Service Funds (continued)					
	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	30,000	30,000	29,012	500	500	74,595
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(1,500)	(1,500)	-	(25)	(25)	-
TOTAL REVENUES	28,500	28,500	29,012	475	475	74,595
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	780,000	780,000	780,000	2,665,000	2,665,000	2,665,000
Interest and fiscal charges	131,041	131,041	103,671	228,827	228,827	228,827
TOTAL EXPENDITURES	911,041	911,041	883,671	2,893,827	2,893,827	2,893,827
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(882,541)	(882,541)	(854,659)	(2,893,352)	(2,893,352)	(2,819,232)
OTHER FINANCING SOURCES (USES):						
Transfers in	994,912	994,912	994,912	2,887,660	2,887,660	2,887,660
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	994,912	994,912	994,912	2,887,660	2,887,660	2,887,660
NET CHANGE IN FUND BALANCES	112,371	112,371	140,253	(5,692)	(5,692)	68,428
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	52,509	52,509	97,216	5,692	5,692	78,826
FUND BALANCES (DEFICITS), END OF YEAR	$ 164,880	$ 164,880	$ 237,469	$ -	$ -	$ 147,254

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Debt Service Funds (continued)					
	HUD Loan			Special Obligation Refunding Revenue Note, Series 2024		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	927,541	927,541	927,541
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	9,824	-	750	32,118
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	-	-	9,824	927,541	928,291	959,659
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	507,000	507,000	12,000	670,000	670,000	670,000
Interest and fiscal charges	124,391	124,391	412	433,750	434,500	434,500
TOTAL EXPENDITURES	631,391	631,391	12,412	1,103,750	1,104,500	1,104,500
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(631,391)	(631,391)	(2,588)	(176,209)	(176,209)	(144,841)
OTHER FINANCING SOURCES (USES):						
Transfers in	631,391	631,391	12,561	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	631,391	631,391	12,561	-	-	-
NET CHANGE IN FUND BALANCES	-	-	9,973	(176,209)	(176,209)	(144,841)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	-	176,209	176,209	101,167
FUND BALANCES (DEFICITS), END OF YEAR	$ -	$ -	$ 9,973	$ -	$ -	$ (43,674)

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Debt Service Funds (concluded)					
	Special Obligation Revenue Bonds, Series 2024A			Special Obligation Refunding Revenue Bonds, Series 2025		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ 632,259
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	1,554,375	1,554,375	-	-	928,954
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	32,993	-	-	32,766
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	-	1,554,375	1,587,368	-	-	1,593,979
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	2,925,000	2,925,000	-	860,000	860,000
Interest and fiscal charges	-	5,566,805	5,550,116	-	1,764,744	1,570,722
TOTAL EXPENDITURES	-	8,491,805	8,475,116	-	2,624,744	2,430,722
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(6,937,430)	(6,887,748)	-	(2,624,744)	(836,743)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	6,937,430	6,937,429	-	4,316,884	2,572,094
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	(56,779,466)	(56,779,466)
Issuance of refunding bond	-	-	-	-	49,115,000	49,115,000
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	5,972,326	5,972,326
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	6,937,430	6,937,429	-	2,624,744	879,954
NET CHANGE IN FUND BALANCES	-	-	49,681	-	-	43,211
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	-	-	-	-
FUND BALANCES (DEFICITS), END OF YEAR	$ -	$ -	$ 49,681	$ -	$ -	43,211

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	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	-	76,230	75,259	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	70,000	70,000	202,965	-	-	264,828
Miscellaneous revenue	-	-	38,164	-	-	-
FS 129 statutory reduction	(3,500)	(3,500)	-	-	-	-
TOTAL REVENUES	66,500	142,730	316,388	-	-	264,828
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	225,000	225,000	100,425	1,700,000	2,074,000	1,659,732
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	225,000	225,000	100,425	1,700,000	2,074,000	1,659,732
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(158,500)	(82,270)	215,963	(1,700,000)	(2,074,000)	(1,394,904)
OTHER FINANCING SOURCES (USES):						
Transfers in	475,000	475,000	475,000	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	475,000	475,000	475,000	-	-	-
NET CHANGE IN FUND BALANCES	316,500	392,730	690,963	(1,700,000)	(2,074,000)	(1,394,904)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	3,595,837	3,595,837	3,676,368	4,823,176	4,823,176	5,261,130
FUND BALANCES (DEFICITS), END OF YEAR	$ 3,912,337	$ 3,988,567	$ 4,367,331	$ 3,123,176	$ 2,749,176	$ 3,866,226

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	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	-	61,215	-	-	45,630	31,574
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	53,565	-	-	7,560
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	-	61,215	53,565	-	45,630	39,134
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	225,000	225,000	142,234	225,000	225,000	103,367
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	225,000	225,000	142,234	225,000	225,000	103,367
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(225,000)	(163,785)	(88,669)	(225,000)	(179,370)	(64,233)
OTHER FINANCING SOURCES (USES):						
Transfers in	700,000	700,000	700,000	64,306	64,306	64,306
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	700,000	700,000	700,000	64,306	64,306	64,306
NET CHANGE IN FUND BALANCES	475,000	536,215	611,331	(160,694)	(115,064)	73
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,009,244	1,009,244	1,036,267	160,694	160,694	148,104
FUND BALANCES (DEFICITS), END OF YEAR	$ 1,484,244	$ 1,545,459	$ 1,647,598	$ -	$ 45,630	$ 148,177

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Capital Project Funds (continued)					
	Ponte Vedra Dune and Beach Restoration Dune and Berm Restoration			2019 Capital Projects		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	1,334,630	250,000	250,000	-
Charges for services	-	-	-	75,973	75,973	26,273
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	96,438	-	-	341,668
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	-	-	1,431,068	325,973	325,973	367,941
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	3,182,716	3,182,716	332,701	5,547,778	6,341,351	152,579
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	3,182,716	3,182,716	332,701	5,547,778	6,341,351	152,579
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(3,182,716)	(3,182,716)	1,098,367	(5,221,805)	(6,015,378)	215,362
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	19,150	19,150	5,000
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	19,150	19,150	5,000
NET CHANGE IN FUND BALANCES	(3,182,716)	(3,182,716)	1,098,367	(5,202,655)	(5,996,228)	220,362
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	3,182,716	3,182,716	2,560,451	6,397,518	6,397,518	6,133,463
FUND BALANCES (DEFICITS), END OF YEAR	$ -	$ -	$ 3,658,818	$ 1,194,863	$ 401,290	$ 6,353,825

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

-

	Capital Project Funds (continued)					
	Land Acquisition & Management Program			Hastings Community Center and Library		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	4,500,000	4,500,000	2,415,029
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	80,120	80,120	-	-	-
Investment income	35,000	35,000	250,617	-	-	1,317
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(1,750)	(1,750)	-	-	-	-
TOTAL REVENUES	33,250	113,370	330,737	4,500,000	4,500,000	2,416,346
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	50,000	2,880,874	2,793,173	9,639,106	9,639,106	4,411,121
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	50,000	2,880,874	2,793,173	9,639,106	9,639,106	4,411,121
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(16,750)	(2,767,504)	(2,462,436)	(5,139,106)	(5,139,106)	(1,994,775)
OTHER FINANCING SOURCES (USES):						
Transfers in	2,000,000	2,000,000	2,000,000	75,955	75,955	217
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	5,063,000	5,063,000	403
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	2,000,000	2,000,000	2,000,000	5,138,955	5,138,955	620
NET CHANGE IN FUND BALANCES	1,983,250	(767,504)	(462,436)	(151)	(151)	(1,994,155)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	3,276,170	3,276,170	3,397,016	151	151	-
FUND BALANCES (DEFICITS), END OF YEAR	$ 5,259,420	$ 2,508,666	$ 2,934,580	$ -	$ -	$ (1,994,155)

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Capital Project Funds (continued)

	Porpoise Point Stabilization			Capital Improvement Projects		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	2,000,000	2,000,000	-	273,679	623,679	666,065
Charges for services	-	-	-	-	330,000	330,000
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	-	-	1,251,838
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	2,000,000	2,000,000	-	273,679	953,679	2,247,903
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	2,000,000	2,000,000	390,903	26,101,807	28,097,151	10,291,577
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	2,000,000	2,000,000	390,903	26,101,807	28,097,151	10,291,577
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(390,903)	(25,828,128)	(27,143,472)	(8,043,674)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Issuance of refunding bond	-	-	-	-	-	-
Issuance of bond	-	-	-	-	-	-
Issuance of refunding bond premium	-	-	-	-	-	-
Issuance of bond premium	-	-	-	-	-	-
Issuance of note	-	-	-	-	-	-
Subscription based information technology arrangements	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	(390,903)	(25,828,128)	(27,143,472)	(8,043,674)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	-	29,292,400	29,292,400	26,964,757
FUND BALANCES (DEFICITS), END OF YEAR	$ -	$ -	$ (390,903)	$ 3,464,272	$ 2,148,928	$ 18,921,083

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Capital Project Funds (concluded)		
	2025 Capital Improvement Projects		
	Original Budget	Ending Budget	Actual
REVENUES:			
Taxes	$ -	$ -	$ -
Special assessments	-	-	-
Licenses and permits	-	-	-
Intergovernmental	7,500,000	7,500,000	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Contributions	-	-	-
Investment income	-	3,985,538	4,635,128
Miscellaneous revenue	-	-	-
FS 129 statutory reduction	-	-	-
TOTAL REVENUES	7,500,000	11,485,538	4,635,128
EXPENDITURES:			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Court related	-	-	-
Capital outlay:	7,500,000	129,185,538	8,832,248
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
TOTAL EXPENDITURES	7,500,000	129,185,538	8,832,248
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(117,700,000)	(4,197,120)
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	-
Transfers out	-	(748,879)	(748,879)
Payment to refunded bond escrow agent	-	-	-
Issuance of refunding bond	-	-	-
Issuance of bond	-	107,065,000	107,065,000
Issuance of refunding bond premium	-	-	-
Issuance of bond premium	-	11,383,879	11,383,879
Issuance of note	-	-	-
Subscription based information technology arrangements	-	-	-
Sale of capital assets	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	117,700,000	117,700,000
NET CHANGE IN FUND BALANCES	-	-	113,502,880
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	-
FUND BALANCES (DEFICITS), END OF YEAR	$ -	$ -	$ 113,502,880

(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, 2025

	Worker's Compensation Insurance	Health Insurance	Totals
ASSETS			
Equity in pooled cash and cash equivalents	$ 1,985,441	$ 4,378,324	$ 6,363,765
Investments	-	14,185,545	14,185,545
Accounts receivable, net	185	57,586	57,771
Interest receivable	-	115,002	115,002
Due from other funds	75,690	1,031,559	1,107,249
Other assets	-	60,519	60,519
TOTAL ASSETS	2,061,316	19,828,535	21,889,851
LIABILITIES			
Accounts payable and accrued liabilities	20,896	2,701,261	2,722,157
Estimated liability for self insured losses	-	3,974,597	3,974,597
Due to other funds	2,063	-	2,063
TOTAL LIABILITIES	22,959	6,675,858	6,698,817
NET POSITION			
Unrestricted	2,038,357	13,152,677	15,191,034
TOTAL NET POSITION	$ 2,038,357	$ 13,152,677	$ 15,191,034

ST. JOHNS COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Worker's Compensation Insurance	Health Insurance	Totals
OPERATING REVENUES:			
Charges for services	$ 1,763,817	$ 38,005,164	$ 39,768,981
Retiree charges for services	-	5,301,000	5,301,000
Total operating revenues	1,763,817	43,306,164	45,069,981
OPERATING EXPENSES:			
Salaries and benefits	397,528	1,434,327	1,831,855
Contractual services	1,462,426	43,522,508	44,984,934
Operating and maintenance expenses	11,031	104,603	115,634
Total operating expenses	1,870,985	45,061,438	46,932,423
OPERATING INCOME	(107,168)	(1,755,274)	(1,862,442)
NON-OPERATING REVENUES:			
Investment income	86,602	885,527	972,129
Donations	-	57,906	57,906
Total non-operating revenues	86,602	943,433	1,030,035
DECREASE IN NET POSITION	(20,566)	(811,841)	(832,407)
NET POSITION, BEGINNING OF YEAR	2,058,923	13,964,518	16,023,441
NET POSITION, END OF YEAR	$ 2,038,357	$ 13,152,677	$ 15,191,034

ST. JOHNS COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS -
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Worker's Compensation Insurance	Health Insurance	Totals
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	$ 1,773,786	$ 6,784,698	$ 8,558,484
Receipts from interfund services	-	37,791,333	37,791,333
Payments to suppliers	(1,471,705)	(42,114,521)	(43,586,226)
Payments to employees	(390,914)	(1,434,327)	(1,825,241)
Net cash provided (used) by operating activities	(88,833)	1,027,183	938,350
NONCAPITAL FINANCING ACTIVITIES:			
Donations	-	57,906	57,906
Net cash provided by noncapital financing activities	-	57,906	57,906
INVESTING ACTIVITIES:			
Investment purchases	-	(4,693,114)	(4,693,114)
Proceeds from sale of investments	-	74,738	74,738
Investment income received	86,602	752,285	838,887
Net cash provided (used) by investing activities	86,602	(3,866,091)	(3,779,489)
NET CHANGE IN CASH AND CASH EQUIVALENTS	(2,231)	(2,781,002)	(2,783,233)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	1,987,672	7,159,326	9,146,998
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 1,985,441	$ 4,378,324	$ 6,363,765
NON-CASH INVESTING, CAPITAL AND RELATED FINANCING ACTIVITIES:			
Unrealized gain on investments	$ -	$ 92,410	$ 92,410
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	$ (107,168)	$ (1,755,274)	$ (1,862,442)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Change in accounts receivable	363	1,483,698	1,484,061
Change in due from other funds- funds are customers	8,998	(213,831)	(204,833)
Change in accounts payable and accrued liabilities	8,366	509,583	517,949
Change in due to other funds-funds are customers	608	-	608
Change in estimated liability for self insured losses	-	1,003,007	1,003,007
Net cash provided by operating activities	$ (88,833)	$ 1,027,183	$ 938,350

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 – 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.

Victims' Advocate – To account for funds set aside to assist victims of crimes by providing emotional support, advising them of their legal rights, and providing monetary assistance.

Explorer Fund - To account for proceeds set aside to operate an orientation program that provides training and practical experience for young people considering a career in criminal justice.

ST. JOHNS COUNTY, FLORIDA
COMBINING STATEMENT OF FIDUCIARY NET
POSITION - CUSTODIAL FUNDS
September 30, 2025

	Clerk of Circuit Court and Comptroller			
	Agency Fund	Cash Bonds	Tax Deeds	Registry
ASSETS				
Equity in pooled cash and cash equivalents	$ 4,987,446	$ 1,988,736	$ 574,070	$ 1,542,255
Accounts receivable	5,546	-	-	-
TOTAL ASSETS	4,992,992	1,988,736	574,070	1,542,255
LIABILITIES				
Accounts payable	-	67,591	-	-
Due to individuals and other governments	4,992,992	-	-	-
Taxes collected in advance	-	-	-	-
TOTAL LIABILITIES	4,992,992	67,591	-	-
NET POSITION				
Restricted for individuals, organizations, and other governments	$ -	$ 1,921,145	$ 574,070	$ 1,542,255

(continued)

ST. JOHNS COUNTY, FLORIDA
COMBINING STATEMENT OF FIDUCIARY NET
POSITION - CUSTODIAL FUNDS
September 30, 2025

	Tax Collector			Sheriff	
	Tax Fund	Tag Fund	Delinquent Fund	Levy	Civil and Suspense Fund
ASSETS					
Equity in pooled cash and cash equivalents	$ 8,735,601	$ 526,423	$ 405,148	$ 2,407	$ -
Accounts receivable	108	38,147	-	12,775	-
TOTAL ASSETS	8,735,709	564,570	405,148	15,182	-
LIABILITIES					
Accounts payable	-	-	-	-	-
Due to individuals and other governments	544,765	564,570	405,148	-	-
Taxes collected in advance	8,190,944	-	-	-	-
TOTAL LIABILITIES	8,735,709	564,570	405,148	-	-
NET POSITION					
Restricted for individuals, organizations, and other governments	$ -	$ -	$ -	$ 15,182	$ -

(continued)

ST. JOHNS COUNTY, FLORIDA
COMBINING STATEMENT OF FIDUCIARY NET POSITION - CUSTODIAL FUNDS
September 30, 2025

	Sheriff						
	Inmate Trust Fund	Restitution Fund	Agency Events Fund	CARE Fund	Victims Advocate Fund	Explorer Fund	Total All Custodial Funds
ASSETS							
Equity in pooled cash and cash equivalents	$ 33,743	$ -	$ 57,731	$ 3,889	$ 11,911	$ 30,481	$ 18,899,841
Accounts receivable	-	-	-	-	-	-	56,576
TOTAL ASSETS	33,743	-	57,731	3,889	11,911	30,481	18,956,417
LIABILITIES							
Accounts payable	-	-	-	-	-	-	67,591
Due to individuals and other governments	-	-	-	-	-	-	6,507,475
Taxes collected in advance	-	-	-	-	-	-	8,190,944
TOTAL LIABILITIES	-	-	-	-	-	-	14,766,010
NET POSITION							
Restricted for individuals, organizations, and other governments	$ 33,743	$ -	$ 57,731	$ 3,889	$ 11,911	$ 30,481	$ 4,190,407

(concluded)

ST. JOHNS COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Clerk of Circuit Court and Comptroller			
	Agency Fund	Cash Bonds	Tax Deeds	Registry
ADDITIONS				
Collections - fines and fees	$ 96,588,071	$ -	$ -	$ -
Collections for individuals	117,707	-	-	-
Collections - other agencies	-	-	-	-
Collections - court bonds	-	1,351,921	-	-
Colllections - tax deeds	-	-	630,722	-
Collections - registry	-	-	-	5,836,300
Miscellaneous	-	-	-	-
Total additions	96,705,778	1,351,921	630,722	5,836,300
DEDUCTIONS				
Fines and fees paid to other governments	96,588,071	-	-	-
Amounts paid for court bonds	-	1,584,731	-	-
Amounts paid for tax deeds	-	-	1,131,702	-
Amounts paid for registry	-	-	-	6,481,564
Amounts paid to individuals	117,707	-	-	-
Benefits paid to participants or beneficiaries	-	-	-	-
Miscellaneous	-	-	-	-
Total deductions	96,705,778	1,584,731	1,131,702	6,481,564
NET INCREASE(DECREASE) IN FIDUCIARY NET POSTION	-	(232,810)	(500,980)	(645,264)
NET POSITION, BEGINNING OF YEAR	-	2,153,955	1,075,050	2,187,519
NET POSITION, END OF YEAR	$ -	$ 1,921,145	$ 574,070	$ 1,542,255

continued

ST. JOHNS COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Tax Collector			Sheriff	
	Tax Fund	Tag Fund	Delinquent Fund	Levy Account	Civil and Suspense
ADDITIONS					
Collections - fines and fees	$ -	$ -	$ -	$ 5,632	$ -
Collections for individuals	-	-	-	-	-
Collections - other agencies	827,197,169	47,861,353	761,782	-	-
Collections - court bonds	-	-	-	-	-
Colllections - tax deeds	-	-	-	-	-
Collections - registry	-	-	-	-	-
Miscellaneous	15,500,490	-	79,071	-	119,531
Total additions	842,697,659	47,861,353	840,853	5,632	119,531
DEDUCTIONS					
Fines and fees paid to other governments	827,197,169	47,861,353	761,782	-	119,531
Amounts paid for court bonds	-	-	-	-	-
Amounts paid for tax deeds	-	-	-	-	-
Amounts paid for registry	-	-	-	-	-
Amounts paid to individuals	-	-	-	-	-
Benefits paid to participants or beneficiaries	-	-	-	7,972	-
Miscellaneous	15,500,490	-	79,071	-	-
Total deductions	842,697,659	47,861,353	840,853	7,972	119,531
NET INCREASE(DECREASE) IN FIDUCIARY NET POSTION	-	-	-	(2,340)	-
NET POSITION, BEGINNING OF YEAR	-	-	-	17,522	-
NET POSITION, END OF YEAR	$ -	$ -	$ -	$ 15,182	$ -

continued

ST. JOHNS COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Inmate Trust Fund	Restitution Fund	Agency Events Fund	CARE Fund	Victims Advocate Fund	Explorer Fund	Total All Custodial Funds
ADDITIONS							
Collections - fines and fees	$ -	$ -	$ -	$ -	$ -	$ -	$ 96,593,703
Collections for individuals	-	-	-	-	-	-	117,707
Collections - other agencies	-	-	-	-	-	-	875,820,304
Collections - court bonds	-	-	-	-	-	-	1,351,921
Colllections - tax deeds	-	-	-	-	-	-	630,722
Collections - registry	-	-	-	-	-	-	5,836,300
Miscellaneous	2,162,282	8,556	35,766	-	12,116	24,914	17,942,726
Total additions	2,162,282	8,556	35,766	-	12,116	24,914	998,293,383
DEDUCTIONS							
Fines and fees paid to other governments	-	8,556	-	-	-	-	972,536,462
Amounts paid for court bonds	-	-	-	-	-	-	1,584,731
Amounts paid for tax deeds	-	-	-	-	-	-	1,131,702
Amounts paid for registry	-	-	-	-	-	-	6,481,564
Amounts paid to individuals	2,229,495	-	19,024	2,247	205	2,485	2,371,163
Benefits paid to participants or beneficiaries	-	-	-	-	-	-	7,972
Miscellaneous	-	-	-	-	-	-	15,579,561
Total deductions	2,229,495	8,556	19,024	2,247	205	2,485	999,693,155
NET INCREASE(DECREASE) IN FIDUCIARY NET POSTION	(67,213)	-	16,742	(2,247)	11,911	22,429	(1,399,772)
NET POSITION, BEGINNING OF YEAR	100,956	-	40,989	6,136	-	8,052	5,590,179
NET POSITION, END OF YEAR	$ 33,743	$ -	$ 57,731	$ 3,889	$ 11,911	$ 30,481	$ 4,190,407

ST. JOHNS COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS
SCHEDULE OF EXPENDITURES BY DEPARTMENT -
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Original Budget	Final Budget	Actual
GENERAL FUND			
General Government:			
Board of County Commissioners	$ 1,543,672	$ 1,653,914	$ 1,520,493
Clerk of Courts	6,991,263	7,003,426	6,638,976
Tax Collector	10,588,658	10,588,658	9,744,679
Property Appraiser	8,522,877	8,533,590	7,299,590
Supervisor of Elections	5,054,371	5,254,461	4,835,116
County Administrator	1,475,516	1,475,516	1,446,580
Construction Services	907,662	907,662	810,930
Management and Budget	2,037,552	1,996,152	1,177,660
Risk Management	442,900	447,900	407,836
Intergovernmental Services	1,773,513	1,705,023	1,187,311
Grants and Legislative Affairs	1,638,345	1,638,345	1,119,894
Management Information Systems	5,915,734	5,879,824	4,613,522
Tax Collector Services - Board	5,446,021	5,446,021	-
Purchasing	1,947,896	1,947,896	1,756,807
Personnel	3,525,238	3,091,242	2,397,182
County Attorney	2,632,743	2,632,743	2,061,228
Growth Management Services	8,395,328	8,272,082	6,897,870
Office of Performance and Transparency	8,143,334	18,722,348	17,345,166
Regional Planning Council	97,884	97,884	97,884
Building Maintenance Services	17,286,419	17,528,209	13,067,705
Courthouse, Annex Maintenance	6,757,805	7,579,006	6,033,424
Allocation of Management Services	(6,101,347)	(6,101,347)	(6,051,347)
Total General Government	95,023,384	106,300,555	84,408,506
Public Safety:			
Sheriff	131,266,625	145,394,908	145,862,721
Juvenile Justice	365,708	610,246	610,246
Public Safety Communications	3,214,125	3,190,466	2,883,285
Detention Facility Subsidy	1,770,000	1,770,000	795,754
Emergency Management	1,928,525	2,791,660	1,610,404
Emergency Medical Service	24,487,270	25,450,191	22,523,774
Medical Examiner	1,453,905	1,453,905	877,508
Sheriff Complex Maintenance	5,275,036	5,724,184	4,375,359
Interoperable Radio Systems (E911)	2,306,994	1,592,346	1,209,779
Law Enforcement Facilities	96,796	96,796	96,796
Disaster Recovery	2,543,760	2,543,760	1,582,267
Total Public Safety	174,708,744	190,618,462	182,427,893
Physical Environment:			
Agriculture and Home Economics	1,009,559	1,009,559	803,122
Hastings Agricultural Research Center	93,599	93,599	93,599
St. Johns Soil and Water Conservation	89,149	89,582	88,244
Total Physical Environment	1,192,307	1,192,740	984,965

(continued)

ST. JOHNS COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS
SCHEDULE OF EXPENDITURES BY DEPARTMENT -
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Original Budget	Final Budget	Actual
GENERAL FUND - CONTINUED			
Economic Environment:			
Economic Development	1,320,903	10,808,574	895,387
State Tax Incentive Refunding	1,878,937	2,326,206	2,326,205
Veterans Services	589,472	714,472	618,344
Housing	3,006,781	3,263,864	2,814,566
City of St. Augustine Historic CRA	951,272	951,272	946,820
City of St. Augustine Lincolnville CRA	929,249	930,885	930,885
Total Economic Environment	8,676,614	18,995,273	8,532,207
Human Services:			
Animal Control	2,019,610	2,028,282	1,914,231
Social Services	2,333,833	2,495,783	1,709,227
Medicaid Participation	2,024,847	2,105,418	2,105,419
Human Services Support	3,193,527	3,225,103	2,984,858
Health Care Clinic	350,000	350,000	-
Total Human Services	9,921,817	10,204,586	8,713,735
Culture and Recreation:			
Libraries	11,282,087	11,064,242	10,218,189
Recreation Programs	3,999,705	3,960,939	3,736,602
Recreation and Parks	20,395,638	20,048,388	13,118,682
Aquatics Program	368,359	368,359	290,643
Amphitheatre improvements	7,641,688	7,641,688	7,983,545
Total Culture and Recreation	43,687,477	43,083,616	35,347,661
Court related:			
Clerk of Courts	5,223,234	5,223,234	5,039,677
Sheriff	2,694,366	2,699,439	2,503,502
Courthouse Facilities	2,538,277	2,538,277	2,538,277
FS939 Additional Court Costs	677,720	677,720	569,008
States Attorney	14,390	14,390	12,245
Public Defender	1,000	1,000	360
Circuit Court	19,134	19,134	4,591
Guardian Ad Litem	114,002	114,002	108,067
County Court	6,250	6,250	(14,197)
Court Reporting	1,835	1,835	1,209
Veterans Court	125,183	125,183	110,886
Total Court related	11,415,391	11,420,464	10,873,625
Debt Service:			
Board of County Commissioners	-	2,780,713	2,780,713
Sheriff	4,950,962	5,333,449	5,333,449
Supervisor of Elections	595	595	595
Total Debt Service	4,951,557	8,114,757	8,114,757
Total Expenditures - General Fund	$ 349,577,291	$ 389,930,453	$ 339,403,349

(continued)

ST. JOHNS COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS
SCHEDULE OF EXPENDITURES BY DEPARTMENT -
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Original Budget	Final Budget	Actual
COUNTY TRANSPORTATION TRUST FUND			
Transportation:			
Public Works Administration	$ 6,450,800	$ 6,450,800	$ 4,159,873
Road and Sidewalk Construction	150,738,137	158,083,234	55,137,067
Disaster Recovery	9,056,397	5,639,078	5,449,612
Road and Bridge Maintenance	13,736,520	13,262,179	11,797,775
Fleet Services	1,733,592	1,733,592	663,121
Traffic and Transportation	4,122,469	4,061,946	3,447,396
Engineering	3,884,065	3,877,647	2,921,398
Land Management Systems	9,615,084	9,600,752	3,930,762
Sidewalk Construction	153,861	153,861	153,861
Debt service	97,461	97,461	97,461
Total Expenditures - Transportation Fund	$ 199,588,386	$ 202,960,550	$ 87,758,326
BEACH FUND			
Public Safety:			
City of St. Augustine Beach Patrol	$ 200,000	200,000	$ 200,000
Life Saving Corps	2,741,054	2,741,054	2,339,082
Total Public Safety	2,941,054	2,941,054	2,539,082
Culture and Recreation:			
Life Saving Corp	3,500	3,500	(1,867)
Beach Services	2,157,573	2,118,295	1,708,408
Beach Toll Collection	664,948	664,948	602,160
Total Culture and Recreation	2,826,021	2,786,743	2,308,701
Debt service	-	26,240	26,239
Total Expenditures - Beach Fund	$ 5,767,075	$ 5,754,037	$ 4,874,022
TOURIST DEVELOPMENT TAX FUND			
General Government:			
Category I	$ 8,706,388	$ 8,706,388	$ 8,505,431
Category IV	4,670,773	4,610,394	3,468,101
Total General Government	13,377,161	13,316,782	11,973,532
Culture and Recreation:			
Category II	3,878,670	3,878,670	3,556,912
Category III	6,184,592	6,694,810	4,315,925
Category V	2,266,140	5,233,307	1,022,162
Total Culture and Recreation	12,329,402	15,806,787	8,894,999
Total Expenditures - Tourist Development Tax Fund	$ 25,706,563	$ 29,123,569	$ 20,868,531

(concluded)