

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, 2021

	General Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 148,436,915	\$ 148,436,915	\$ 144,915,137	\$ (3,521,778)
Licenses and permits	751,175	751,175	1,076,648	325,473
Intergovernmental	138,291,631	142,249,293	45,144,125	(97,105,168)
Charges for services	18,373,530	18,750,825	29,510,622	10,759,797
Fines and forfeitures	1,624,604	1,624,604	1,884,524	259,920
Contributions	-	17,071	15,789	(1,282)
Investment income	924,541	924,541	(68,277)	(992,818)
Miscellaneous revenue	74,647	1,360,606	1,082,811	(277,795)
FS 129 statutory reduction	(8,826,152)	(8,826,152)	-	8,826,152
TOTAL REVENUES	299,650,891	305,288,878	223,561,379	(81,727,499)
EXPENDITURES:				
Current:				
General government	42,568,669	43,577,603	38,193,577	5,384,026
Public safety	137,825,359	144,544,701	129,481,870	15,062,831
Physical environment	904,084	904,268	809,497	94,771
Economic environment	93,506,927	95,172,409	23,468,622	71,703,787
Human services	8,433,463	8,588,323	7,316,608	1,271,715
Culture and recreation	16,663,286	16,638,111	14,636,062	2,002,049
Court related	7,598,012	7,626,933	7,668,825	(41,892)
Debt service:				
Principal retirement	3,114,248	2,777,871	3,214,060	(436,189)
Interest and fiscal charges	187,252	181,521	181,296	225
TOTAL EXPENDITURES	310,801,300	320,011,740	224,970,417	95,041,323
EXCESS OF REVENUES OVER EXPENDITURES	(11,150,409)	(14,722,862)	(1,409,038)	13,313,824
OTHER FINANCING SOURCES (USES):				
Transfers in	12,973,379	13,323,321	5,387,677	(7,935,644)
Transfers out	(9,753,814)	(22,664,649)	(18,725,110)	3,939,539
Capital lease	-	2,681,951	2,681,951	-
Sale of capital assets	-	552,000	218,286	(333,714)
TOTAL OTHER FINANCING SOURCES (USES)	3,219,565	(6,107,377)	(10,437,196)	(4,329,819)
NET CHANGE IN FUND BALANCE	(7,930,844)	(20,830,239)	(11,846,234)	8,984,005
FUND BALANCES, BEGINNING OF YEAR	63,919,173	63,919,173	129,163,214	65,244,041
FUND BALANCES, END OF YEAR	\$ 55,988,329	\$ 43,088,934	\$ 117,316,980	\$ 74,228,046

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, 2021

	Transportation Trust			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 31,706,058	\$ 31,706,058	\$ 32,267,718	\$ 561,660
Licenses and permits	1,300,000	1,300,000	1,486,513	186,513
Intergovernmental	20,931,180	23,152,407	9,289,341	(13,863,066)
Charges for services	3,482,621	3,563,266	4,156,720	593,454
Contributions	-	1,635,038	4,193,134	2,558,096
Investment income	490,500	490,500	(282,750)	(773,250)
Miscellaneous revenue	46,371	110,501	227,228	116,727
FS 129 statutory reduction	(2,021,786)	(2,021,786)	-	2,021,786
TOTAL REVENUES	<u>55,934,944</u>	<u>59,935,984</u>	<u>51,337,904</u>	<u>(8,598,080)</u>
EXPENDITURES:				
Current:				
Transportation	<u>79,646,088</u>	<u>81,743,984</u>	<u>43,142,936</u>	<u>38,601,048</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(23,711,144)</u>	<u>(21,808,000)</u>	<u>8,194,968</u>	<u>30,002,968</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	9,362	9,362	10,989	1,627
Transfers out	(856,017)	(1,314,142)	(1,217,142)	97,000
Sale of capital assets	-	-	9,494	9,494
TOTAL OTHER FINANCING SOURCES (USES)	<u>(846,655)</u>	<u>(1,304,780)</u>	<u>(1,196,659)</u>	<u>108,121</u>
NET CHANGE IN FUND BALANCE	(24,557,799)	(23,112,780)	6,998,309	30,111,089
FUND BALANCES, BEGINNING OF YEAR	<u>35,767,575</u>	<u>35,767,575</u>	<u>39,464,106</u>	<u>3,696,531</u>
FUND BALANCES, END OF YEAR	<u>\$ 11,209,776</u>	<u>\$ 12,654,795</u>	<u>\$ 46,462,415</u>	<u>\$ 33,807,620</u>

ST. JOHNS COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - MAJOR SPECIAL REVENUE FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Fire District			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 40,994,255	\$ 40,994,255	\$ 39,574,910	\$ (1,419,345)
Licenses and permits	435,000	435,000	1,008,007	573,007
Intergovernmental	1,541,635	1,556,234	558,734	(997,500)
Charges for services	38,600	38,600	54,306	15,706
Investment income	217,000	217,000	(52,438)	(269,438)
Miscellaneous revenue	-	-	350,685	350,685
FS 129 statutory reduction	(2,084,243)	(2,084,243)	-	2,084,243
TOTAL REVENUES	41,142,247	41,156,846	41,494,204	337,358
EXPENDITURES:				
Current:				
Public safety	41,074,909	42,178,681	40,022,522	2,156,159
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	67,338	(1,021,835)	1,471,682	2,493,517
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	730,985	730,985
Transfers out	(791,205)	(791,205)	(791,205)	-
TOTAL OTHER FINANCING SOURCES (USES)	(791,205)	(791,205)	(60,220)	730,985
NET CHANGE IN FUND BALANCE	(723,867)	(1,813,040)	1,411,462	3,224,502
FUND BALANCES, BEGINNING OF YEAR	10,776,241	10,776,241	12,040,795	1,264,554
FUND BALANCES, END OF YEAR	\$ 10,052,374	\$ 8,963,201	\$ 13,452,257	\$ 4,489,056

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, 2021

	COVID Pandemic Related Grants			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ -	\$ 15,835,453	\$ 1,783,934	\$ (14,051,519)
Investment income	-	-	7,365	7,365
TOTAL REVENUES	-	15,835,453	1,791,299	(14,044,154)
EXPENDITURES:				
Current:				
Economic environment	-	7,843,500	5,363	7,838,137
Human services	-	7,991,953	194,797	7,797,156
TOTAL EXPENDITURES:	-	15,835,453	200,160	15,635,293
EXCESS OF REVENUES OVER EXPENDITURES	-	-	1,591,139	1,591,139
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	(1,583,775)	(1,583,775)
NET CHANGE IN FUND BALANCE	-	-	7,364	7,364
FUND BALANCES, BEGINNING OF YEAR	-	-	-	-
FUND BALANCES, END OF YEAR	\$ -	\$ -	\$ 7,364	\$ 7,364

BUDGETS AND BUDGETARY ACCOUNTING

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

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

Those funds are as follows:

Major Funds:

General Fund
Transportation Trust

Non-major Governmental Funds:

Beach
Tourist Development Tax

BUDGETS AND BUDGETARY ACCOUNTING (concluded)

- d. The Board of County Commissioners must authorize budget transfers between departments in a fund.
- 6. All budgets are adopted in accordance with generally accepted accounting principles.
- 7. Appropriations lapse at the close of each fiscal year.
- 8. Formal budgetary integration is used as a management control device for all governmental funds of the Board.

ST. JOHNS COUNTY, FLORIDA

SCHEDULES OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
LAST 10 FISCAL YEARS ⁽¹⁾

Florida Retirement System							
	2015	2016	2017	2018	2019	2020	2021
Employer's proportion of the net pension liability	0.4456%	0.4939%	0.5153%	0.5056%	0.5186%	0.5447%	0.5274%
Employer's proportionate share of the net pension liability	\$ 57,557,730	\$ 124,721,262	\$ 152,072,757	\$ 152,284,396	\$ 178,591,715	\$ 236,085,244	\$ 39,840,519
Covered payroll ⁽²⁾	\$ 99,794,551	\$ 105,920,653	\$ 113,229,849	\$ 117,101,277	\$ 122,731,990	\$ 130,930,135	\$ 138,777,292
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	57.6762%	117.7497%	134.3045%	130.0450%	145.5136%	180.3139%	28.7082%
Plan fiduciary net position as a percentage of the total pension liability	92.00%	84.88%	83.89%	84.26%	82.61%	78.85%	96.40%

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

Notes to schedules:

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

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

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

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

Florida Retirement System

	2015	2016	2017	2018	2019	2020	2021
Contractually required contribution	\$ 11,141,167	\$ 12,778,729	\$ 13,449,008	\$ 14,617,515	\$ 16,686,823	\$ 18,423,658	\$ 20,735,372
Contribution in relation to the contractually required contribution	<u>11,141,167</u>	<u>12,778,729</u>	<u>13,449,008</u>	<u>14,617,515</u>	<u>16,686,823</u>	<u>18,423,658</u>	<u>20,735,372</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll ⁽²⁾	\$ 101,266,093	\$ 109,537,776	\$ 114,356,007	\$ 117,311,547	\$ 125,477,418	\$ 131,758,661	\$ 140,668,836
Contributions as a percentage of covered payroll	11.00%	11.67%	11.76%	12.46%	13.30%	13.98%	14.74%

Health Insurance Subsidy Program

	2015	2016	2017	2018	2019	2020	2021
Contractually required contribution	\$ 1,376,372	\$ 1,816,671	\$ 1,898,659	\$ 1,951,400	\$ 2,082,860	\$ 2,186,304	\$ 2,332,100
Contribution in relation to the contractually required contribution	<u>1,376,372</u>	<u>1,816,671</u>	<u>1,898,659</u>	<u>1,951,400</u>	<u>2,082,860</u>	<u>2,186,304</u>	<u>2,332,100</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll ⁽²⁾	\$ 101,266,093	\$ 109,537,776	\$ 114,356,007	\$ 117,311,547	\$ 125,477,418	\$ 131,758,661	\$ 140,668,836
Contributions as a percentage of covered payroll	1.36%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%

Notes to schedules:

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

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

ST. JOHNS COUNTY, FLORIDA

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

	2017	2018	2019	2020	2021
Total OPEB liability					
Service cost	\$ 1,382,083	\$ 1,026,233	\$ 1,067,395	\$ 1,154,965	\$ 757,479
Interest	3,180,427	2,325,412	2,417,737	2,522,470	1,777,914
Difference between expected and actual experience	-	-	-	1,583,044	-
Changes in assumptions and other inputs	-	-	-	(14,422,093)	-
Benefit payments	(1,968,724)	(1,973,588)	(1,971,138)	(1,951,826)	(1,839,409)
Net change in total OPEB liability	2,593,786	1,378,057	1,513,994	(11,113,440)	695,984
Total OPEB liability - beginning	33,142,348	35,736,134	37,114,191	38,628,185	27,514,745
Total OPEB liability - ending (a)	\$ 35,736,134	\$ 37,114,191	\$ 38,628,185	\$ 27,514,745	\$ 28,210,729
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
Benefit payments	(1,968,724)	(1,973,588)	(1,971,138)	(1,951,826)	(1,839,409)
Administrative expense	(18,000)	(6,000)	(17,890)	(18,000)	(6,000)
Net change in plan fiduciary net position	3,756,199	2,970,810	1,416,813	2,407,931	6,047,628
Plan fiduciary net position-beginning	27,279,085	31,035,284	34,006,094	35,422,907	37,830,838
Plan fiduciary net position-ending (b)	\$ 31,035,284	\$ 34,006,094	\$ 35,422,907	\$ 37,830,838	\$ 43,878,466
County's net OPEB (asset) liability-ending (a) - (b)	\$ 4,700,850	\$ 3,108,097	\$ 3,205,278	\$ (10,316,093)	\$ (15,667,737)
Plan fiduciary net position as a percentage of the total OPEB liability	86.85%	91.63%	91.70%	137.49%	155.54%
Covered employee payroll	\$ 90,187,284	\$ 101,653,797	\$ 124,813,810	\$ 132,434,577	\$ 139,145,647
County's net OPEB (asset) liability as a percentage of covered payroll	5.21%	3.06%	2.57%	-7.79%	-11.26%

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%

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

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

Notes to Schedule:

Valuation date -

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

October 1, 2019

Methods and assumptions used to determine contribution rates:

Actuarial cost method

Entry Age Normal

Amortization method

Level Percentage of Payroll, Closed

Amortization period

15 years

Asset valuation method

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

Inflation

2.50%

Healthcare cost trend rates

Getzen Model; trend starting at 1.50% for 2020 (0% for premiums), 1.75% for 2021, 2.25 for 2022, 2.75% for 2023, 3.25% for 2024, 5.47% for 2025, and gradually decreasing to an ultimate trend rate of 4.24%.

Salary increases

Rates used in the July 1, 2018 actuarial valuation of the Florida Retirement System; 3.70% to 7.80%, including inflation.

Investment rate of return

6.50%

Retirement Age

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

Mortality

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

Aging factors

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

Expenses

Administrative expenses are included in per capita health costs.

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

Other Information:

There were no benefit changes during the year.

ST. JOHNS COUNTY, FLORIDA

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

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

(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, 2021

	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	\$ 57,684,870	\$ 2,561,364	\$ 3,885,770	\$ 6,046,870	\$ 56,168	\$ 70,485	\$ 70,305,527	\$ -	\$ 70,305,527
Investments	47,433,031	-	-	-	-	-	47,433,031	-	47,433,031
Accounts receivable	1,413,091	-	307,234	-	-	-	1,720,325	-	1,720,325
Interest receivable	113,836	-	-	-	-	-	113,836	-	113,836
Advance from other funds	3,891,793	-	-	-	-	-	3,891,793	-	3,891,793
Due from other funds	1,947,479	18,677	16,758	140,452	-	-	2,123,366	-	2,123,366
Due from other county agencies	7,316,539	33,341	386,098	-	-	-	7,735,978	(7,490,518)	245,460
Due from other governments	9,869,595	13,830	171,159	-	-	62,794	10,117,378	-	10,117,378
Other assets	1,221,847	774	-	-	-	6,147	1,228,768	-	1,228,768
TOTAL ASSETS	\$ 130,892,081	\$ 2,627,986	\$ 4,767,019	\$ 6,187,322	\$ 56,168	\$ 139,426	\$ 144,670,002	\$ (7,490,518)	\$ 137,179,484
LIABILITIES									
Accounts payable and accrued liabilities	\$ 9,570,719	\$ 348,647	\$ 3,832,032	\$ 117,997	\$ 54,450	\$ 135,251	\$ 14,059,096	\$ -	\$ 14,059,096
Accounts payable - retainage	546,185	-	-	-	-	-	546,185	-	546,185
Customer deposits	1,442,275	72,066	-	-	-	-	1,514,341	-	1,514,341
Due to individuals	-	-	-	-	-	-	-	-	-
Due to other funds	319,877	-	-	-	-	-	319,877	-	319,877
Due to other county agencies	33,757	1,546,765	698,401	5,325,427	1,625	4,175	7,610,150	(7,490,518)	119,632
Due to other governments	1,878,825	650,432	-	734,713	93	-	3,264,063	-	3,264,063
Unearned revenue	29,234	10,076	-	-	-	-	39,310	-	39,310
TOTAL LIABILITIES	13,820,872	2,627,986	4,530,433	6,178,137	56,168	139,426	27,353,022	(7,490,518)	19,862,504
FUND BALANCES									
Nonspendable	5,113,040	-	-	-	-	-	5,113,040	-	5,113,040
Restricted	120,409	-	-	9,185	-	-	129,594	-	129,594
Assigned	43,122,889	-	-	-	-	-	43,122,889	-	43,122,889
Unassigned	68,714,871	-	236,586	-	-	-	68,951,457	-	68,951,457
TOTAL FUND BALANCES	117,071,209	-	236,586	9,185	-	-	117,316,980	-	117,316,980
TOTAL LIABILITIES AND FUND BALANCES	\$ 130,892,081	\$ 2,627,986	\$ 4,767,019	\$ 6,187,322	\$ 56,168	\$ 139,426	\$ 144,670,002	\$ (7,490,518)	\$ 137,179,484

(continued)

(continued)

(concluded)

ST. JOHNS COUNTY, FLORIDA
 COMBINING SCHEDULE OF REVENUES,
 EXPENDITURES AND CHANGES
 IN FUND BALANCES-BUDGET AND ACTUAL-
 BOARD AND OFFICER GENERAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	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	\$ 148,436,915	\$ 148,436,915	\$ 144,915,137	\$ -	\$ -	\$ -
Licenses and permits	751,175.00	751,175.00	1,076,648	-	-	-
Intergovernmental	137,850,749	140,998,741	43,739,372	79,264	79,264	399,835
Charges for services	8,777,763	8,796,725	13,679,808	4,775,048	4,775,048	5,265,319
Fines and forfeitures	594,782	594,782	525,436	1,029,822	1,029,822	1,359,088
Contributions	-	17,071	15,789	-	-	-
Investment income	924,541	924,541	(56,562)	-	-	-
Miscellaneous revenue	1,047	245,047	158,956	23,600	23,600	10,383
F.S. 129 statutory reduction	(8,826,152)	(8,826,152)	-	-	-	-
TOTAL REVENUES	288,510,820	291,938,845	204,054,584	5,907,734	5,907,734	7,034,625
EXPENDITURES:						
Current:						
General government	29,496,128	29,883,036	25,560,499	4,523,600	4,652,378	4,115,274
Public safety	50,079,172	51,078,410	34,445,040	-	-	-
Physical environment	904,084	904,268	809,497	-	-	-
Economic environment	93,506,927	95,172,409	23,468,622	-	-	-
Human services	8,433,463	8,588,323	7,316,608	-	-	-
Culture and recreation	16,663,286	16,638,111	14,636,062	-	-	-
Court related	2,273,531	2,286,147	2,237,056	3,481,934	3,485,434	3,691,394
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	201,356,591	204,550,704	108,473,384	8,005,534	8,137,812	7,806,668
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	87,154,229	87,388,141	95,581,200	(2,097,800)	(2,230,078)	(772,043)
OTHER FINANCING SOURCES (USES):						
Transfers in	2,839,204	2,839,204	3,146,934	-	-	-
Transfers in - from Officers	4,703,581	4,703,581	7,578,710	-	-	-
Transfers in - from Board	-	-	-	2,097,800	2,230,078	2,225,316
Net transfers in	7,542,785	7,542,785	10,725,644	2,097,800	2,230,078	2,225,316
Transfers out	(5,956,912)	(18,963,628)	(18,725,110)	-	-	-
Transfers out - to Officers	(96,670,946)	(97,349,537)	(97,131,466)	-	-	-
Transfers out - to Board	-	-	-	-	-	(1,453,273)
Net transfers out	(102,627,858)	(116,313,165)	(115,856,576)	-	-	(1,453,273)
Long term debt issued	-	-	-	-	-	-
Sale of capital assets	-	552,000	218,286	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(95,085,073)	(108,218,380)	(104,912,646)	2,097,800	2,230,078	772,043
NET CHANGE IN FUND BALANCE	(7,930,844)	(20,830,239)	(9,331,446)	-	-	-
FUND BALANCES, BEGINNING OF YEAR	63,919,115	63,919,115	126,402,655	-	-	-
FUND BALANCES, END OF YEAR	\$ 55,988,271	\$ 43,088,876	\$ 117,071,209	\$ -	\$ -	\$ -

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING SCHEDULE OF REVENUES,
 EXPENDITURES AND CHANGES
 IN FUND BALANCES-BUDGET AND ACTUAL-
 BOARD AND OFFICER GENERAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Sheriff Sub-fund			Tax Collector Sub-fund		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	70,000	879,670	879,669	-	-	-
Charges for services	3,552,787	3,911,120	3,960,562	7,617,470	7,617,470	12,397,240
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	-	-	(11,715)
Miscellaneous revenue	50,000	1,091,959	911,752	-	-	-
F.S. 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	3,672,787	5,882,749	5,751,983	7,617,470	7,617,470	12,385,525
EXPENDITURES:						
Current:						
General government	-	-	-	7,617,470	7,617,470	7,060,298
Public safety	87,746,187	93,466,291	95,036,830	-	-	-
Physical environment	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	1,842,547	1,855,352	1,740,375	-	-	-
Debt service:						
Principal retirement	3,114,248	2,777,871	3,214,060	-	-	-
Interest and fiscal charges	187,252	181,521	181,296	-	-	-
TOTAL EXPENDITURES	92,890,234	98,281,035	100,172,561	7,617,470	7,617,470	7,060,298
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(89,217,447)	(92,398,286)	(94,420,578)	-	-	5,325,227
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers in - from Officers	-	-	-	-	-	-
Transfers in - from Board	89,217,447	89,716,335	89,847,102	-	-	-
Net transfers in	89,217,447	89,716,335	89,847,102	-	-	-
Transfers out	-	-	-	-	-	-
Transfers out - to Officers	-	-	-	-	-	-
Transfers out - to Board	-	-	(623,005)	-	-	(5,325,427)
Net transfers out	-	-	(623,005)	-	-	(5,325,427)
Long term debt issued	-	2,681,951	2,681,951	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	89,217,447	92,398,286	91,906,048	-	-	(5,325,427)
NET CHANGE IN FUND BALANCE	-	-	(2,514,530)	-	-	(200)
FUND BALANCES, BEGINNING OF YEAR	-	-	2,751,116	-	-	9,385
FUND BALANCES, END OF YEAR	\$ -	\$ -	\$ 236,586	\$ -	\$ -	\$ 9,185

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING SCHEDULE OF REVENUES,
 EXPENDITURES AND CHANGES
 IN FUND BALANCES-BUDGET AND ACTUAL-
 BOARD AND OFFICER GENERAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	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	-	-	-	291,618	291,618	125,249
Charges for services	1,002,360	1,002,360	1,032,915	-	-	7,977
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous revenue	-	-	1,444	-	-	276
F.S. 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	1,002,360	1,002,360	1,034,359	291,618	291,618	133,502
EXPENDITURES:						
Current:						
General government	5,407,118	5,600,891	5,447,070	2,876,251	3,175,726	2,843,635
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	5,407,118	5,600,891	5,447,070	2,876,251	3,175,726	2,843,635
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(4,404,758)	(4,598,531)	(4,412,711)	(2,584,633)	(2,884,108)	(2,710,133)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers in - from Officers	-	-	-	-	-	-
Transfers in - from Board	4,404,758	4,598,531	4,415,221	2,584,633	2,884,108	2,884,570
Net transfers in	4,404,758	4,598,531	4,415,221	2,584,633	2,884,108	2,884,570
Transfers out	-	-	-	-	-	-
Transfers out - to Officers	-	-	-	-	-	-
Transfers out - to Board	-	-	(2,510)	-	-	(174,495)
Net transfers out	-	-	(2,510)	-	-	(174,495)
Long term debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	4,404,758	4,598,531	4,412,711	2,584,633	2,884,108	2,710,075
NET CHANGE IN FUND BALANCE	-	-	-	-	-	(58)
FUND BALANCES, BEGINNING OF YEAR	-	-	-	58	58	58
FUND BALANCES, END OF YEAR	\$ -	\$ -	\$ -	\$ 58	\$ 58	\$ -

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING SCHEDULE OF REVENUES,
 EXPENDITURES AND CHANGES
 IN FUND BALANCES-BUDGET AND ACTUAL-
 BOARD AND OFFICER GENERAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Subtotals			Interfund Eliminations and Consolidations		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
REVENUES:						
Taxes	\$ 148,436,915	\$ 148,436,915	\$ 144,915,137	\$ -	\$ -	\$ -
Licenses and permits	751,175	751,175	1,076,648	-	-	-
Intergovernmental	138,291,631	142,249,293	45,144,125	-	-	-
Charges for services	25,725,428	26,102,723	36,343,821	(7,351,898)	(7,351,898)	(6,833,199)
Fines and forfeitures	1,624,604	1,624,604	1,884,524	-	-	-
Contributions	-	17,071	15,789	-	-	-
Investment income	924,541	924,541	(68,277)	-	-	-
Miscellaneous revenue	74,647	1,360,606	1,082,811	-	-	-
F.S. 129 statutory reduction	(8,826,152)	(8,826,152)	-	-	-	-
TOTAL REVENUES	307,002,789	312,640,776	230,394,578	(7,351,898)	(7,351,898)	(6,833,199)
EXPENDITURES:						
Current:						
General government	49,920,567	50,929,501	45,026,776	(7,351,898)	(7,351,898)	(6,833,199)
Public safety	137,825,359	144,544,701	129,481,870	-	-	-
Physical environment	904,084	904,268	809,497	-	-	-
Economic environment	93,506,927	95,172,409	23,468,622	-	-	-
Human services	8,433,463	8,588,323	7,316,608	-	-	-
Culture and recreation	16,663,286	16,638,111	14,636,062	-	-	-
Court related	7,598,012	7,626,933	7,668,825	-	-	-
Debt service:						
Principal retirement	3,114,248	2,777,871	3,214,060	-	-	-
Interest and fiscal charges	187,252	181,521	181,296	-	-	-
TOTAL EXPENDITURES	318,153,198	327,363,638	231,803,616	(7,351,898)	(7,351,898)	(6,833,199)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(11,150,409)	(14,722,862)	(1,409,038)	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers in	2,839,204	2,839,204	3,146,934	-	-	-
Transfers in - from Officers	4,703,581	4,703,581	7,578,710	(3,552,328)	(3,552,328)	(7,578,710)
Transfers in - from Board	98,304,638	99,429,052	99,372,209	(89,321,716)	(90,096,188)	(97,131,466)
Net transfers in	105,847,423	106,971,837	110,097,853	(92,874,044)	(93,648,516)	(104,710,176)
Transfers out	(5,956,912)	(18,963,628)	(18,725,110)	-	-	-
Transfers out - to Officers	(96,670,946)	(97,349,537)	(97,131,466)	89,321,716	90,096,188	97,131,466
Transfers out - to Board	-	-	(7,578,710)	3,552,328	3,552,328	7,578,710
Net transfers out	(102,627,858)	(116,313,165)	(123,435,286)	92,874,044	93,648,516	104,710,176
Long term debt issued	-	2,681,951	2,681,951	-	-	-
Sale of capital assets	-	552,000	218,286	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	3,219,565	(6,107,377)	(10,437,196)	-	-	-
NET CHANGE IN FUND BALANCE	(7,930,844)	(20,830,239)	(11,846,234)	-	-	-
FUND BALANCES, BEGINNING OF YEAR	63,919,173	63,919,173	129,163,214	-	-	-
FUND BALANCES, END OF YEAR	\$ 55,988,329	\$ 43,088,934	\$ 117,316,980	\$ -	\$ -	\$ -

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING SCHEDULE OF REVENUES,
 EXPENDITURES AND CHANGES
 IN FUND BALANCES-BUDGET AND ACTUAL-
 BOARD AND OFFICER GENERAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Totals		
	Original Budget	Final Budget	Actual
REVENUES:			
Taxes	\$ 148,436,915	\$ 148,436,915	\$ 144,915,137
Licenses and permits	751,175	751,175	1,076,648
Intergovernmental	138,291,631	142,249,293	45,144,125
Charges for services	18,373,530	18,750,825	29,510,622
Fines and forfeitures	1,624,604	1,624,604	1,884,524
Contributions	-	17,071	15,789
Investment income	924,541	924,541	(68,277)
Miscellaneous revenue	74,647	1,360,606	1,082,811
F.S. 129 statutory reduction	(8,826,152)	(8,826,152)	-
TOTAL REVENUES	299,650,891	305,288,878	223,561,379
EXPENDITURES:			
Current:			
General government	42,568,669	43,577,603	38,193,577
Public safety	137,825,359	144,544,701	129,481,870
Physical environment	904,084	904,268	809,497
Economic environment	93,506,927	95,172,409	23,468,622
Human services	8,433,463	8,588,323	7,316,608
Culture and recreation	16,663,286	16,638,111	14,636,062
Court related	7,598,012	7,626,933	7,668,825
Debt service:			
Principal retirement	3,114,248	2,777,871	3,214,060
Interest and fiscal charges	187,252	181,521	181,296
TOTAL EXPENDITURES	310,801,300	320,011,740	224,970,417
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(11,150,409)	(14,722,862)	(1,409,038)
OTHER FINANCING SOURCES (USES):			
Transfers in	2,839,204	2,839,204	3,146,934
Transfers in - from Officers	1,151,253	1,151,253	-
Transfers in - from Board	8,982,922	9,332,864	2,240,743
Net transfers in	12,973,379	13,323,321	5,387,677
Transfers out	(5,956,912)	(18,963,628)	(18,725,110)
Transfers out - to Officers	(7,349,230)	(7,253,349)	-
Transfers out - to Board	3,552,328	3,552,328	-
Net transfers out	(9,753,814)	(22,664,649)	(18,725,110)
Long term debt issued	-	2,681,951	2,681,951
Sale of capital assets	-	552,000	218,286
TOTAL OTHER FINANCING SOURCES (USES)	3,219,565	(6,107,377)	(10,437,196)
NET CHANGE IN FUND BALANCE	(7,930,844)	(20,830,239)	(11,846,234)
FUND BALANCES, BEGINNING OF YEAR	63,919,173	63,919,173	129,163,214
FUND BALANCES, END OF YEAR	\$ 55,988,329	\$ 43,088,934	\$ 117,316,980 (concluded)

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SPECIAL REVENUE FUNDS DESCRIPTIONS (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SPECIAL REVENUE FUNDS DESCRIPTIONS (concluded)

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

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

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

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

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

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

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

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

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

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

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

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

DCF JFF Grant Fund – To account for and report grant activity used to fund the salary of the Domestic Battery Compliance Coordinator for the Clerk of Courts.

Equitable Sharing Proceeds Fund – To account for the revenues and expenditures from the proceeds of federal forfeitures.

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

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

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

DEBT SERVICE FUNDS DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

DEBT SERVICE FUNDS DESCRIPTIONS (concluded)

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

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

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

Taxable Special Obligation Revenue 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.

CAPITAL PROJECTS FUNDS DESCRIPTIONS

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

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

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

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

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

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

CAPITAL PROJECTS FUNDS DESCRIPTIONS (concluded)

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

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

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

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

Special Revenue Funds

	County Health Department	Building Services	Court Facilities	Law Enforcement Trust
ASSETS				
Equity in pooled cash and cash equivalents	\$ 141,719	\$ 10,803,487	\$ 32,052	\$ 28,147
Investments	-	17,448,954	-	-
Accounts receivable	-	19,136	-	-
Notes receivable	-	-	-	-
Interest receivable	-	34,094	-	-
Due from other funds	-	-	-	-
Due from other governments	-	51,600	-	-
Inventory	-	-	-	-
Other assets	-	5,639	-	-
TOTAL ASSETS	\$ 141,719	\$ 28,362,910	\$ 32,052	\$ 28,147
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 117,971	\$ 248,620	\$ -	\$ -
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	28,067	-	-
Due to other governments	-	100,371	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	117,971	377,058	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	5,639	-	-
Restricted	1,638	24,801,215	-	28,147
Assigned	22,110	3,178,998	32,052	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	23,748	27,985,852	32,052	28,147
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 141,719	\$ 28,362,910	\$ 32,052	\$ 28,147

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

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	\$ 1,371,246	\$ 1,133,835	\$ 2,666,708	\$ 6,067
Investments	-	-	5,087,445	-
Accounts receivable	-	12,662	-	-
Notes receivable	300,000	-	-	-
Interest receivable	-	-	9,886	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	\$ 1,671,246	\$ 1,146,497	\$ 7,764,039	\$ 6,067
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 16,618	\$ 205,510	\$ 31,686	\$ -
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	912	13,473	408	6,067
Due to other governments	-	20,189	-	-
Unearned revenue	1,014,086	-	-	-
TOTAL LIABILITIES	1,031,616	239,172	32,094	6,067
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	508,970	907,325	7,200,728	-
Assigned	130,660	-	531,217	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	639,630	907,325	7,731,945	-
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 1,671,246	\$ 1,146,497	\$ 7,764,039	\$ 6,067

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

Special Revenue Funds (continued)

	Beach	Pier	Tourist Development Tax	Tree Bank
ASSETS				
Equity in pooled cash and cash equivalents	\$ 354,596	\$ 497,230	\$ 9,414,070	\$ 1,493,993
Investments	-	-	-	1,735,422
Accounts receivable	993	34	946,292	-
Notes receivable	-	-	-	-
Interest receivable	-	-	46	3,356
Due from other funds	-	-	-	-
Due from other governments	30,987	-	-	-
Inventory	-	-	-	-
Other assets	2,869	916	-	-
TOTAL ASSETS	\$ 389,445	\$ 498,180	\$ 10,360,408	\$ 3,232,771
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 210,359	\$ 30,089	\$ 727,137	\$ 56,126
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	1,874	673	1,175	-
Due to other governments	443	2,678	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	212,676	33,440	728,312	56,126
FUND BALANCES (DEFICITS):				
Nonspendable	2,869	916	-	-
Restricted	-	-	9,109,907	1,810,010
Assigned	173,900	463,824	522,189	1,366,635
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	176,769	464,740	9,632,096	3,176,645
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 389,445	\$ 498,180	\$ 10,360,408	\$ 3,232,771

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

Special Revenue Funds (continued)

	Communications Surcharge	County Cultural Center	County Golf Course	Alcohol and Drug Abuse
ASSETS				
Equity in pooled cash and cash equivalents	\$ 9,984	\$ 7,439,114	\$ 1,250,535	\$ 36,934
Investments	-	6,295,503	-	-
Accounts receivable	-	3,753	4,469	-
Notes receivable	-	-	-	-
Interest receivable	-	6,373	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	29,647	-
Other assets	-	128,898	3,125	-
TOTAL ASSETS	\$ 9,984	\$ 13,873,641	\$ 1,287,776	\$ 36,934
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ -	\$ 841,533	\$ 52,150	\$ -
Accounts payable retainage	-	-	-	-
Customer deposits	-	28,994	-	-
Advances from other funds	-	-	-	-
Due to other funds	9,984	7,100	2,604	-
Due to other governments	-	90,864	8,891	-
Unearned revenue	-	6,358,936	23,515	-
TOTAL LIABILITIES	9,984	7,327,427	87,160	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	128,898	32,772	-
Restricted	-	-	-	36,475
Assigned	-	6,417,316	1,167,844	459
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	-	6,546,214	1,200,616	36,934
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 9,984	\$ 13,873,641	\$ 1,287,776	\$ 36,934

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

Special Revenue Funds (continued)

	Boating Improvement	Impact Fees Buildings	Impact Fees Police	Impact Fees Fire/EMS
ASSETS				
Equity in pooled cash and cash equivalents	\$ 240,346	\$ 6,542,084	\$ 733	\$ 5,201,622
Investments	-	6,516,181	-	3,954,475
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Interest receivable	-	12,679	-	7,778
Due from other funds	1,253	-	-	-
Due from other governments	-	538	117	974
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	\$ 241,599	\$ 13,071,482	\$ 850	\$ 9,164,849
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ -	\$ 2,171	\$ 701	\$ 1,914
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	7,629,075	-
Due to other funds	11,304	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	11,304	2,171	7,629,776	1,914
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	205,807	12,825,520	-	8,672,382
Assigned	24,488	243,791	-	490,553
Unassigned	-	-	(7,628,926)	-
TOTAL FUND BALANCES (DEFICITS)	230,295	13,069,311	(7,628,926)	9,162,935
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 241,599	\$ 13,071,482	\$ 850	\$ 9,164,849

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

Special Revenue Funds (continued)

	Impact Fees Roads	Impact Fees Parks	E-911 Communications	Vilano Street Lighting
ASSETS				
Equity in pooled cash and cash equivalents	\$ 26,446,065	\$ 9,180,317	\$ 1,347,842	\$ 29,106
Investments	18,938,385	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Interest receivable	36,832	-	-	-
Due from other funds	-	-	-	-
Due from other governments	22,352	1,656	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	\$ 45,443,634	\$ 9,181,973	\$ 1,347,842	\$ 29,106
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 421,089	\$ 14,252	\$ -	\$ 795
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	367,339	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	421,089	14,252	367,339	795
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	41,474,747	8,919,470	980,503	26,811
Assigned	3,547,798	248,251	-	1,500
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	45,022,545	9,167,721	980,503	28,311
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 45,443,634	\$ 9,181,973	\$ 1,347,842	\$ 29,106

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

Special Revenue Funds (continued)

	St. Augustine South Street Lighting	Elkton Drainage	Private Roads M.S.B.U.	Treasure Beach M.S.B.U.
ASSETS				
Equity in pooled cash and cash equivalents	\$ 72,622	\$ 38,517	\$ -	\$ -
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	\$ 72,622	\$ 38,517	\$ -	\$ -
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 3,283	\$ -	\$ -	\$ -
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	1,348,769
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	3,283	-	-	1,348,769
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	65,942	37,538	-	-
Assigned	3,397	979	-	-
Unassigned	-	-	-	(1,348,769)
TOTAL FUND BALANCES (DEFICITS)	69,339	38,517	-	(1,348,769)
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 72,622	\$ 38,517	\$ -	\$ -

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

Special Revenue Funds (continued)

	St. Johns County Transit System	Northwest Recreation	Driver's Education Safety Fund	Summerhaven M.S.T.U.
ASSETS				
Equity in pooled cash and cash equivalents	\$ 603,928	\$ 406,445	\$ 74,092	\$ 342,234
Investments	-	-	-	-
Accounts receivable	19,833	-	-	-
Notes receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	398,664	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	\$ 1,022,425	\$ 406,445	\$ 74,092	\$ 342,234
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 310,428	\$ -	\$ 69,000	\$ -
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	410	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	310,838	-	69,000	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	479,875	339,420	1,262	325,687
Assigned	231,712	67,025	3,830	16,547
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	711,587	406,445	5,092	342,234
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 1,022,425	\$ 406,445	\$ 74,092	\$ 342,234

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

Special Revenue Funds (continued)

	Coastal Highway Dune and Beach M.S.T.U.	South Ponte Vedra Boulevard Dune and Beach M.S.T.U.	FEMA Disaster Relief	St. Johns County Community Redevelopment Agency
ASSETS				
Equity in pooled cash and cash equivalents	\$ 334,959	\$ 440,319	\$ 1,460,770	\$ 77,660
Investments	-	-	2,728,055	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Interest receivable	-	-	5,276	-
Due from other funds	-	-	-	-
Due from other governments	-	-	937,916	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	\$ 334,959	\$ 440,319	\$ 5,132,017	\$ 77,660
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 2,917	\$ 169,639	\$ 1,048,127	7,349
Accounts payable retainage	-	-	111,931	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	309	-	-
Due to other governments	113,459	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	116,376	169,948	1,160,058	7,349
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	-	269,678	3,971,959	37,517
Assigned	218,583	693	-	32,794
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	218,583	270,371	3,971,959	70,311
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 334,959	\$ 440,319	\$ 5,132,017	\$ 77,660

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

Special Revenue Funds (continued)

	Court Modernization Fund	Records Modernization Trust Fund	Teen Court	Title IV D Fund
ASSETS				
Equity in pooled cash and cash equivalents	\$ 1,479,418	\$ 1,708,148	\$ 24,400	\$ 33,516
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	14,012
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	\$ 1,479,418	\$ 1,708,148	\$ 24,400	\$ 47,528
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 21,324	\$ 1,733	\$ 3,028	\$ 7,302
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	2,614	-	443	20,735
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	23,938	1,733	3,471	28,037
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	1,455,480	1,706,415	20,929	19,491
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	1,455,480	1,706,415	20,929	19,491
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 1,479,418	\$ 1,708,148	\$ 24,400	\$ 47,528

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

Special Revenue Funds (continued)

	DCF JFF Grant Fund	Equitable Sharing Proceeds Fund	HIDTA Fund	Canteen Fund
ASSETS				
Equity in pooled cash and cash equivalents	\$ -	\$ 42,055	\$ -	\$ 567,823
Investments	-	-	-	-
Accounts receivable	-	-	-	32,814
Notes receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	43,567	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	\$ -	\$ 42,055	\$ 43,567	\$ 600,637
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ 26,809	\$ 8,410
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	16,758	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	-	-	43,567	8,410
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	-	42,055	-	592,227
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	-	42,055	-	592,227
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ -	\$ 42,055	\$ 43,567	\$ 600,637

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

Special Revenue Funds (concluded)

	NET Fund	Total Special Revenue
ASSETS		
Equity in pooled cash and cash equivalents	\$ 41,091	\$ 93,415,829
Investments	-	62,704,420
Accounts receivable	-	1,039,986
Notes receivable	-	300,000
Interest receivable	-	116,320
Due from other funds	-	1,253
Due from other governments	-	1,502,383
Inventory	-	29,647
Other assets	-	141,447
TOTAL ASSETS	\$ 41,091	\$ 159,251,285
LIABILITIES AND FUND BALANCES		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ -	\$ 4,658,070
Accounts payable retainage	-	111,931
Customer deposits	-	28,994
Advances from other funds	-	8,977,844
Due to other funds	-	492,249
Due to other governments	-	336,895
Unearned revenue	41,091	7,437,628
TOTAL LIABILITIES	41,091	22,043,611
FUND BALANCES (DEFICITS):		
Nonspendable	-	171,094
Restricted	-	126,875,130
Assigned	-	19,139,145
Unassigned	-	(8,977,695)
TOTAL FUND BALANCES (DEFICITS)	-	137,207,674
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 41,091	\$ 159,251,285

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

	Debt Service Funds			
	Transportation Improvement Revenue Refunding Bonds, Series 2012	Transportation Improvement Revenue Refunding Bonds, Series 2015	Sales Tax Revenue Refunding Bonds, Series 2012	Sales Tax Revenue Refunding Bonds, Series 2015
ASSETS				
Equity in pooled cash and cash equivalents	\$ 175,407	\$ 1,469	\$ 365,574	\$ 51,470
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	\$ 175,407	\$ 1,469	\$ 365,574	\$ 51,470
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	175,407	1,469	365,574	51,470
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	175,407	1,469	365,574	51,470
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 175,407	\$ 1,469	\$ 365,574	\$ 51,470

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

Debt Service Funds (continued)

	Ponte Vedra MSD State Revolving Loan	Pooled Commercial Paper Loan Program	St. Johns County Community Redevelopment Agency Refunding Notes	SunTrust Capital Lease Agreement
ASSETS				
Equity in pooled cash and cash equivalents	\$ 1,259,941	\$ 48,475	\$ -	\$ -
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	\$ 1,259,941	\$ 48,475	\$ -	\$ -
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	1,211,145	-	-	-
Assigned	48,796	48,475	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	1,259,941	48,475	-	-
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 1,259,941	\$ 48,475	\$ -	\$ -

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

Debt Service Funds (continued)

	Chase Capital Improvement Revenue Bond Series 2012	TD Bank Capital Improvement Revenue Bond Series 2014	Capital Improvement Revenue Refunding Bonds, Series 2014	Special Obligation Refunding Revenue Bonds, Series 2019
ASSETS				
Equity in pooled cash and cash equivalents	\$ 189	\$ 536	\$ -	\$ 1,563
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	\$ 189	\$ 536	\$ -	\$ 1,563
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -
Accounts payable retainage	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	-	-	-	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	189	536	-	1,563
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	189	536	-	1,563
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 189	\$ 536	\$ -	\$ 1,563

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

Debt Service Funds (concluded)			
	Taxable Special Obligation Revenue Note Series 2020	Taxable Special Obligation Refunding Revenue Note Series 2021	Total Debt Service
ASSETS			
Equity in pooled cash and cash equivalents	\$ 4,711,962	\$ 3,702	\$ 6,620,288
Investments	-	-	-
Accounts receivable	-	-	-
Notes receivable	-	-	-
Interest receivable	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	-
Inventory	-	-	-
Other assets	-	-	-
TOTAL ASSETS	<u>\$ 4,711,962</u>	<u>\$ 3,702</u>	<u>\$ 6,620,288</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -
Accounts payable retainage	-	-	-
Customer deposits	-	-	-
Advances from other funds	-	-	-
Due to other funds	-	-	-
Due to other governments	-	-	-
Unearned revenue	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS):			
Nonspendable	-	-	-
Restricted	-	-	1,211,145
Assigned	4,711,962	3,702	5,409,143
Unassigned	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>4,711,962</u>	<u>3,702</u>	<u>6,620,288</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 4,711,962</u>	<u>\$ 3,702</u>	<u>\$ 6,620,288</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

Capital Project Funds

	Beach Re-nourishment Project	SR207 Corridor Improvement Group Development Project	Pooled Commercial Paper Notes Series A-1	Sheriff Training Facility
ASSETS				
Equity in pooled cash and cash equivalents	\$ 1,731,740	\$ 1,084,778	\$ 112,344	\$ 73,096
Investments	-	-	811,512	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Interest receivable	110	-	1,569	1,548
Due from other funds	-	-	-	-
Due from other governments	81,336	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	\$ 1,813,186	\$ 1,084,778	\$ 925,425	\$ 74,644
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 19,808	\$ -	\$ 297,504	\$ 74,644
Accounts payable retainage	-	-	189,725	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	19,808	-	487,229	74,644
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	-	142,487	-	-
Assigned	1,793,378	942,291	438,196	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	1,793,378	1,084,778	438,196	-
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 1,813,186	\$ 1,084,778	\$ 925,425	\$ 74,644

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

Capital Project Funds (continued)

	Ponte Vedra Dune and Beach Restoration	Coastal Highway Dune and Beach Restoration	2019 Capital Projects	Land Acquisition & Management Program
ASSETS				
Equity in pooled cash and cash equivalents	\$ 500,787	\$ 223,175	\$ 8,032,941	\$ 500,316
Investments	-	-	7,042,845	-
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	-
Interest receivable	-	-	13,784	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	\$ 500,787	\$ 223,175	\$ 15,089,570	\$ 500,316
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ 563,514	\$ -
Accounts payable retainage	-	-	84,089	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	-	-	647,603	-
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	500,787	223,175	14,441,967	500,316
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	500,787	223,175	14,441,967	500,316
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 500,787	\$ 223,175	\$ 15,089,570	\$ 500,316

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

	<u>Capital Project Funds (concluded)</u>		
	<u>Golf Course Reconstruction</u>	<u>Total Capital Projects</u>	<u>Total Other Governmental Funds</u>
ASSETS			
Equity in pooled cash and cash equivalents	\$ 5,337,734	\$ 17,596,911	\$ 117,633,028
Investments	-	7,854,357	70,558,777
Accounts receivable	-	-	1,039,986
Notes receivable	-	-	300,000
Interest receivable	-	17,011	133,331
Due from other funds	-	-	1,253
Due from other governments	-	81,336	1,583,719
Inventory	-	-	29,647
Other assets	-	-	141,447
TOTAL ASSETS	<u><u>\$ 5,337,734</u></u>	<u><u>\$ 25,549,615</u></u>	<u><u>\$ 191,421,188</u></u>
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
Accounts payable and accrued liabilities	\$ 15,072	\$ 970,542	\$ 5,628,612
Accounts payable retainage	-	273,814	385,745
Customer deposits	-	-	28,994
Advances from other funds	-	-	8,977,844
Due to other funds	-	-	492,249
Due to other governments	-	-	336,895
Unearned revenue	-	-	7,437,628
TOTAL LIABILITIES	<u>15,072</u>	<u>1,244,356</u>	<u>23,287,967</u>
FUND BALANCES (DEFICITS):			
Nonspendable	-	-	171,094
Restricted	-	142,487	128,228,762
Assigned	5,322,662	24,162,772	48,711,060
Unassigned	-	-	(8,977,695)
TOTAL FUND BALANCES (DEFICITS)	<u>5,322,662</u>	<u>24,305,259</u>	<u>168,133,221</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u><u>\$ 5,337,734</u></u>	<u><u>\$ 25,549,615</u></u>	<u><u>\$ 191,421,188</u></u>

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Special Revenue Funds</u>			
	County Health Department	Building Services	Court Facilities	Law Enforcement Trust
REVENUES:				
Taxes	\$ 489,502	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	12,282,510	-	-
Intergovernmental	-	51,600	-	-
Charges for services	-	124,902	-	-
Fines and forfeitures	-	354,628	427,544	85,143
Contributions	-	-	-	-
Investment income	284	(148,304)	3	193
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	<u>489,786</u>	<u>12,665,336</u>	<u>427,547</u>	<u>85,336</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	8,714,139	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	487,864	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	1	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	<u>487,864</u>	<u>8,714,139</u>	<u>1</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,922</u>	<u>3,951,197</u>	<u>427,546</u>	<u>85,336</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	4,000	148,527	48,418	-
Transfers out	-	-	(446,203)	(137,909)
Payment to refunded bond escrow agent	-	-	-	-
Refunding bonds issued	-	-	-	-
Capital lease issued	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>4,000</u>	<u>148,527</u>	<u>(397,785)</u>	<u>(137,909)</u>
NET CHANGE IN FUND BALANCES	<u>5,922</u>	<u>4,099,724</u>	<u>29,761</u>	<u>(52,573)</u>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>17,826</u>	<u>23,886,128</u>	<u>2,291</u>	<u>80,720</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 23,748</u>	<u>\$ 27,985,852</u>	<u>\$ 32,052</u>	<u>\$ 28,147</u>

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	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	95,712	7,818,392	-	-
Charges for services	173,404	-	-	-
Fines and forfeitures	-	-	1,222,974	90,663
Contributions	-	-	-	-
Investment income	1,773	-	(26,536)	-
Miscellaneous revenue	-	61,602	-	-
TOTAL REVENUES	<u>270,889</u>	<u>7,879,994</u>	<u>1,196,438</u>	<u>90,663</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	821,293	-	-	-
Human services	-	7,548,117	-	-
Culture and recreation	-	-	-	-
Court related	-	-	326,202	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	<u>821,293</u>	<u>7,548,117</u>	<u>326,202</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(550,404)</u>	<u>331,877</u>	<u>870,236</u>	<u>90,663</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	89,428	-	-
Transfers out	-	-	-	(90,663)
Payment to refunded bond escrow agent	-	-	-	-
Refunding bonds issued	-	-	-	-
Capital lease issued	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>89,428</u>	<u>-</u>	<u>(90,663)</u>
NET CHANGE IN FUND BALANCES	(550,404)	421,305	870,236	-
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>1,190,034</u>	<u>486,020</u>	<u>6,861,709</u>	<u>-</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 639,630</u>	<u>\$ 907,325</u>	<u>\$ 7,731,945</u>	<u>\$ -</u>

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Special Revenue Funds (continued)			
	Beach	Pier	Tourist Development Tax	Tree Bank
REVENUES:				
Taxes	\$ -	\$ -	\$ 14,386,391	\$ -
Special assessments	-	-	-	-
Licenses and permits	27,155	-	-	-
Intergovernmental	-	-	-	-
Charges for services	968,759	576,266	-	1,191,755
Fines and forfeitures	-	-	-	-
Contributions	30,987	-	-	-
Investment income	1,313	678	4,562	(4,977)
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	<u>1,028,214</u>	<u>576,944</u>	<u>14,390,953</u>	<u>1,186,778</u>
EXPENDITURES:				
Current:				
General government	-	-	5,294,819	-
Public safety	704,461	-	-	-
Physical environment	-	-	-	384,330
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	686,939	372,512	1,894,632	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	<u>1,391,400</u>	<u>372,512</u>	<u>7,189,451</u>	<u>384,330</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(363,186)</u>	<u>204,432</u>	<u>7,201,502</u>	<u>802,448</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	962,838	-	2,500,000	-
Transfers out	(504,950)	-	(2,586,720)	-
Payment to refunded bond escrow agent	-	-	-	-
Refunding bonds issued	-	-	-	-
Capital lease issued	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>457,888</u>	<u>-</u>	<u>(86,720)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	94,702	204,432	7,114,782	802,448
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>82,067</u>	<u>260,308</u>	<u>2,517,314</u>	<u>2,374,197</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 176,769</u>	<u>\$ 464,740</u>	<u>\$ 9,632,096</u>	<u>\$ 3,176,645</u>

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Special Revenue Funds (continued)</u>			
	<u>Communications Surcharge</u>	<u>County Cultural Center</u>	<u>County Golf Course</u>	<u>Alcohol and Drug Abuse</u>
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	5,984,568	-	-
Charges for services	-	6,822,035	1,783,093	-
Fines and forfeitures	137,678	-	-	27,460
Contributions	-	-	-	-
Investment income	174	(11,080)	1,771	30
Miscellaneous revenue	-	28,710	102,237	-
TOTAL REVENUES	<u>137,852</u>	<u>12,824,233</u>	<u>1,887,101</u>	<u>27,490</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	350,456	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	11,109
Culture and recreation	-	6,620,028	1,394,970	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	122,312	-
Interest and fiscal charges	-	-	2,055	-
TOTAL EXPENDITURES	<u>350,456</u>	<u>6,620,028</u>	<u>1,519,337</u>	<u>11,109</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(212,604)</u>	<u>6,204,205</u>	<u>367,764</u>	<u>16,381</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	34,707	150,000	-	-
Transfers out	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Refunding bonds issued	-	-	-	-
Capital lease issued	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>34,707</u>	<u>150,000</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(177,897)	6,354,205	367,764	16,381
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>177,897</u>	<u>192,009</u>	<u>832,852</u>	<u>20,553</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ -</u>	<u>\$ 6,546,214</u>	<u>\$ 1,200,616</u>	<u>\$ 36,934</u>

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Special Revenue Funds (continued)			
	Boating Improvement	Impact Fees Buildings	Impact Fees Police	Impact Fees Fire/EMS
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	5,283,272	2,446,409	3,867,114
Licenses and permits	-	-	-	-
Intergovernmental	65,170	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	298	4,442	1,317	(19,267)
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	65,468	5,287,714	2,447,726	3,847,847
EXPENDITURES:				
Current:				
General government	-	43,763	-	-
Public safety	-	-	25,145	21,184
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	15,200	-	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	23,911	-
TOTAL EXPENDITURES	15,200	43,763	49,056	21,184
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	50,268	5,243,951	2,398,670	3,826,663
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	841,036	-
Transfers out	-	(1,042,049)	-	(636,714)
Payment to refunded bond escrow agent	-	-	-	-
Refunding bonds issued	-	-	-	-
Capital lease issued	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(1,042,049)	841,036	(636,714)
NET CHANGE IN FUND BALANCES	50,268	4,201,902	3,239,706	3,189,949
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	180,027	8,867,409	(10,868,632)	5,972,986
FUND BALANCES (DEFICITS), END OF YEAR	\$ 230,295	\$ 13,069,311	\$ (7,628,926)	\$ 9,162,935

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Special Revenue Funds (continued)			
	Impact Fees Roads	Impact Fees Parks	E-911 Communications	Vilano Street Lighting
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ 12,444
Special assessments	15,089,372	5,948,120	-	-
Licenses and permits	-	-	-	-
Intergovernmental	69,051	-	1,389,940	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	812,808	-	-	-
Investment income	(78,412)	9,123	2,096	46
Miscellaneous revenue	10,000	-	-	-
TOTAL REVENUES	<u>15,902,819</u>	<u>5,957,243</u>	<u>1,392,036</u>	<u>12,490</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	81,197	-
Physical environment	-	-	-	-
Transportation	2,163,007	-	-	9,678
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	463,001	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	<u>2,163,007</u>	<u>463,001</u>	<u>81,197</u>	<u>9,678</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>13,739,812</u>	<u>5,494,242</u>	<u>1,310,839</u>	<u>2,812</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	(1,500,000)	(632,888)	(1,375,993)	-
Payment to refunded bond escrow agent	-	-	-	-
Refunding bonds issued	-	-	-	-
Capital lease issued	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,500,000)</u>	<u>(632,888)</u>	<u>(1,375,993)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	12,239,812	4,861,354	(65,154)	2,812
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>32,782,733</u>	<u>4,306,367</u>	<u>1,045,657</u>	<u>25,499</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 45,022,545</u>	<u>\$ 9,167,721</u>	<u>\$ 980,503</u>	<u>\$ 28,311</u>

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Special Revenue Funds (continued)			
	St. Augustine South Street Lighting	Elkton Drainage	Private Roads M.S.B.U.	Treasure Beach M.S.B.U.
REVENUES:				
Taxes	\$ 51,026	\$ 33,293	\$ -	\$ -
Special assessments	-	-	10,190	259,947
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	114	64	15	392
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	<u>51,140</u>	<u>33,357</u>	<u>10,205</u>	<u>260,339</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	37,431	16,369	203	5,132
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	633	80,008
TOTAL EXPENDITURES	<u>37,431</u>	<u>16,369</u>	<u>836</u>	<u>85,140</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>13,709</u>	<u>16,988</u>	<u>9,369</u>	<u>175,199</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	761	-
Transfers out	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Refunding bonds issued	-	-	-	-
Capital lease issued	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>761</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	13,709	16,988	10,130	175,199
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>55,630</u>	<u>21,529</u>	<u>(10,130)</u>	<u>(1,523,968)</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 69,339</u>	<u>\$ 38,517</u>	<u>\$ -</u>	<u>\$ (1,348,769)</u>

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Special Revenue Funds (continued)			
	St. Johns County Transit System	Northwest Recreation	Driver's Education Safety Fund	Summerhaven M.S.T.U.
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ 72,783
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	1,879,444	-	-	-
Charges for services	-	119,622	-	-
Fines and forfeitures	-	-	67,644	-
Contributions	-	-	-	-
Investment income	713	448	51	505
Miscellaneous revenue	230,999	-	-	-
TOTAL REVENUES	2,111,156	120,070	67,695	73,288
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	69,000	-
Physical environment	-	-	-	-
Transportation	1,793,092	-	-	14,770
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	350	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	1,793,092	350	69,000	14,770
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	318,064	119,720	(1,305)	58,518
OTHER FINANCING SOURCES (USES):				
Transfers in	276,489	-	-	-
Transfers out	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Refunding bonds issued	-	-	-	-
Capital lease issued	-	-	-	-
Sale of capital assets	8,730	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	285,219	-	-	-
NET CHANGE IN FUND BALANCES	603,283	119,720	(1,305)	58,518
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	108,304	286,725	6,397	283,716
FUND BALANCES (DEFICITS), END OF YEAR	\$ 711,587	\$ 406,445	\$ 5,092	\$ 342,234

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Special Revenue Funds (continued)			
	Coastal Highway Dune and Beach M.S.T.U.	South Ponte Vedra Boulevard Dune and Beach M.S.T.U.	FEMA Disaster Relief	St. Johns County Community Redevelopment Agency
REVENUES:				
Taxes	\$ 20,525	\$ -	\$ -	\$ 1,086,847
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	1,966,999	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	354	693	(6,995)	216
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	20,879	693	1,960,004	1,087,063
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	49,152
Human services	-	-	-	-
Culture and recreation	135,550	170,375	2,363,891	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	135,550	170,375	2,363,891	49,152
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(114,671)	(169,682)	(403,887)	1,037,911
OTHER FINANCING SOURCES (USES):				
Transfers in	284,000	-	4,375,846	-
Transfers out	(20,135)	-	-	(1,027,043)
Payment to refunded bond escrow agent	-	-	-	-
Refunding bonds issued	-	-	-	-
Capital lease issued	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	263,865	-	4,375,846	(1,027,043)
NET CHANGE IN FUND BALANCES	149,194	(169,682)	3,971,959	10,868
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	69,389	440,053	-	59,443
FUND BALANCES (DEFICITS), END OF YEAR	\$ 218,583	\$ 270,371	\$ 3,971,959	\$ 70,311

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Special Revenue Funds (continued)			
	Court Modernization Fund	Records Modernization Trust Fund	Teen Court	Title IV D Fund
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	112,618
Charges for services	1,161,856	367,870	46,157	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	-	-	-	-
Miscellaneous revenue	780	949	4	-
TOTAL REVENUES	<u>1,162,636</u>	<u>368,819</u>	<u>46,161</u>	<u>112,618</u>
EXPENDITURES:				
Current:				
General government	-	118,485	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	677,787	-	32,924	130,451
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	<u>677,787</u>	<u>118,485</u>	<u>32,924</u>	<u>130,451</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>484,849</u>	<u>250,334</u>	<u>13,237</u>	<u>(17,833)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Refunding bonds issued	-	-	-	-
Capital lease issued	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	484,849	250,334	13,237	(17,833)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>970,631</u>	<u>1,456,081</u>	<u>7,692</u>	<u>37,324</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 1,455,480</u>	<u>\$ 1,706,415</u>	<u>\$ 20,929</u>	<u>\$ 19,491</u>

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Special Revenue Funds (continued)			
	DCF JFF Grant Fund	Equitable Sharing Proceeds Fund	HIDTA Fund	Canteen Fund
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	51,848	-	3,491,613	-
Charges for services	-	-	-	436,565
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	-	106	-	-
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	51,848	106	3,491,613	436,565
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	50,850	3,491,613	255,360
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	51,848	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	51,848	50,850	3,491,613	255,360
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(50,744)	-	181,205
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Refunding bonds issued	-	-	-	-
Capital lease issued	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	-	(50,744)	-	181,205
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	92,799	-	411,022
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ -</u>	<u>\$ 42,055</u>	<u>\$ -</u>	<u>\$ 592,227</u>

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Special Revenue Funds (concluded)</u>	
	NET Fund	Total Special Revenue
REVENUES:		
Taxes	\$ -	\$ 16,152,811
Special assessments	-	32,904,424
Licenses and permits	-	12,309,665
Intergovernmental	180	22,977,135
Charges for services	-	13,772,284
Fines and forfeitures	-	2,413,734
Contributions	-	843,795
Investment income	-	(263,797)
Miscellaneous revenue	-	435,281
TOTAL REVENUES	<u>180</u>	<u>101,545,332</u>
EXPENDITURES:		
Current:		
General government	-	5,457,067
Public safety	180	13,763,585
Physical environment	-	384,330
Transportation	-	4,039,682
Economic environment	-	870,445
Human services	-	8,047,090
Culture and recreation	-	14,117,448
Court related	-	1,219,213
Capital outlay	-	-
Debt service:		
Principal retirement	-	122,312
Interest and fiscal charges	-	106,607
TOTAL EXPENDITURES	<u>180</u>	<u>48,127,779</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>53,417,553</u>
OTHER FINANCING SOURCES (USES):		
Transfers in	-	9,716,050
Transfers out	-	(10,001,267)
Payment to refunded bond escrow agent	-	-
Refunding bonds issued	-	-
Capital lease issued	-	-
Sale of capital assets	-	8,730
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(276,487)</u>
NET CHANGE IN FUND BALANCES	-	53,141,066
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	84,066,608
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ -</u>	<u>\$ 137,207,674</u>

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Debt Service Funds			
	Transportation Improvement Revenue Refunding Bonds, Series 2012	Transportation Improvement Revenue Refunding Bonds, Series 2015	Sales Tax Revenue Refunding Bonds, Series 2012	Sales Tax Revenue Refunding Bonds, Series 2015
REVENUES:				
Taxes	\$ 1,194,276	\$ 1,039,016	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	3,459,735	1,828,605
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	1,375	1,143	2,737	2,867
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	1,195,651	1,040,159	3,462,472	1,831,472
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	1,235,000	740,000	2,080,000	1,785,000
Interest and fiscal charges	452,562	921,244	880,735	2,136,275
TOTAL EXPENDITURES	1,687,562	1,661,244	2,960,735	3,921,275
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(491,911)	(621,085)	501,737	(2,089,803)
OTHER FINANCING SOURCES (USES):				
Transfers in	900,000	600,000	382,888	2,042,571
Transfers out	(260,729)	-	(546,947)	-
Payment to refunded bond escrow agent	-	-	-	-
Refunding bonds issued	-	-	-	-
Capital lease issued	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	639,271	600,000	(164,059)	2,042,571
NET CHANGE IN FUND BALANCES	147,360	(21,085)	337,678	(47,232)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	28,047	22,554	27,896	98,702
FUND BALANCES (DEFICITS), END OF YEAR	\$ 175,407	\$ 1,469	\$ 365,574	\$ 51,470

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Debt Service Funds (continued)			
	Ponte Vedra MSD State Revolving Loan	Pooled Commercial Paper Loan Program	St. Johns County Community Redevelopment Agency Refunding Notes	SunTrust Capital Lease Agreement
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	347,691	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	2,087	254	276	77
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	<u>349,778</u>	<u>254</u>	<u>276</u>	<u>77</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	17,652	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	298,032	1,746,000	504,000	206,070
Interest and fiscal charges	49,521	23,351	10,995	35,490
TOTAL EXPENDITURES	<u>365,205</u>	<u>1,769,351</u>	<u>514,995</u>	<u>241,560</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(15,427)</u>	<u>(1,769,097)</u>	<u>(514,719)</u>	<u>(241,483)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	1,782,722	510,176	240,250
Transfers out	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Refunding bonds issued	-	-	-	-
Capital lease issued	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>1,782,722</u>	<u>510,176</u>	<u>240,250</u>
NET CHANGE IN FUND BALANCES	(15,427)	13,625	(4,543)	(1,233)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>1,275,368</u>	<u>34,850</u>	<u>4,543</u>	<u>1,233</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 1,259,941</u>	<u>\$ 48,475</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Debt Service Funds (continued)			
	Chase Capital Improvement Revenue Bonds, Series 2012	TD Bank Capital Improvement Revenue Bonds, Series 2014	Capital Improvement Revenue Refunding Bonds, Series 2014	Special Obligation Refunding Revenue Bonds, Series 2019
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	1,157,051	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	850	248	981	863
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	850	248	1,158,032	863
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	1,206,000	300,000	665,000	980,000
Interest and fiscal charges	73,817	110,687	503,506	468,250
TOTAL EXPENDITURES	1,279,817	410,687	1,168,506	1,448,250
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,278,967)	(410,439)	(10,474)	(1,447,387)
OTHER FINANCING SOURCES (USES):				
Transfers in	1,261,556	405,970	-	1,423,334
Transfers out	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Refunding bonds issued	-	-	-	-
Capital lease issued	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	1,261,556	405,970	-	1,423,334
NET CHANGE IN FUND BALANCES	(17,411)	(4,469)	(10,474)	(24,053)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	17,600	5,005	10,474	25,616
FUND BALANCES (DEFICITS), END OF YEAR	\$ 189	\$ 536	\$ -	\$ 1,563

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Debt Service Funds (concluded)		
	Taxable Special Obligation Revenue Note Series 2020	Taxable Special Obligation Refunding Revenue Note Series 2021	Total Debt Service
REVENUES:			
Taxes	\$ -	\$ -	\$ 2,233,292
Special assessments	-	-	347,691
Licenses and permits	-	-	-
Intergovernmental	-	-	6,445,391
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Contributions	-	-	-
Investment income	2,558	44	16,360
Miscellaneous revenue	500,000	-	500,000
TOTAL REVENUES	502,558	44	9,542,734
EXPENDITURES:			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	17,652
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Court related	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal retirement	200,000	190,000	12,135,102
Interest and fiscal charges	297,108	384,980	6,348,521
TOTAL EXPENDITURES	497,108	574,980	18,501,275
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	5,450	(574,936)	(8,958,541)
OTHER FINANCING SOURCES (USES):			
Transfers in	497,109	807,676	10,854,252
Transfers out	-	-	(807,676)
Payment to refunded bond escrow agent	-	(52,219,038)	(52,219,038)
Refunding bonds issued	-	51,990,000	51,990,000
Capital lease issued	-	-	-
Sale of capital assets	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	497,109	578,638	9,817,538
NET CHANGE IN FUND BALANCES	502,559	3,702	858,997
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	4,209,403	-	5,761,291
FUND BALANCES (DEFICITS), END OF YEAR	\$ 4,711,962	\$ 3,702	\$ 6,620,288

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Capital Project Funds			
	Beach Re-nourishment Project	SR207 Corridor Improvement Group Development Project	Pooled Commercial Paper Notes Series A-1	Sheriff Training Facility
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	384,751	-	-	839,393
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	615,480	-	-
Investment income	2,122	1,018	(64,343)	5,693
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	386,873	616,498	(64,343)	845,086
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	849,283	254	1,788,849	7,739,378
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	849,283	254	1,788,849	7,739,378
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(462,410)	616,244	(1,853,192)	(6,894,292)
OTHER FINANCING SOURCES (USES):				
Transfers in	342,000	-	-	-
Transfers out	-	-	-	(299,648)
Payment to refunded bond escrow agent	-	-	-	-
Refunding bonds issued	-	-	-	-
Capital lease issued	-	-	-	-
Sale of capital assets	-	-	-	1,798
TOTAL OTHER FINANCING SOURCES (USES)	342,000	-	-	(297,850)
NET CHANGE IN FUND BALANCES	(120,410)	616,244	(1,853,192)	(7,192,142)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,913,788	468,534	2,291,388	7,192,142
FUND BALANCES (DEFICITS), END OF YEAR	\$ 1,793,378	\$ 1,084,778	\$ 438,196	\$ -

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Capital Project Funds (continued)			
	Ponte Vedra Dune and Beach Restoration	Coastal Highway Dune and Beach Restoration	2019 Capital Projects	Land Acquisition & Management Program
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	149	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment income	787	-	(43,434)	316
Miscellaneous revenue	-	-	-	-
TOTAL REVENUES	<u>787</u>	<u>149</u>	<u>(43,434)</u>	<u>316</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court related	-	-	-	-
Capital outlay	-	-	2,291,162	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>2,291,162</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>787</u>	<u>149</u>	<u>(2,334,596)</u>	<u>316</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	223,026	247,848	500,000
Transfers out	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Refunding bonds issued	-	-	-	-
Capital lease issued	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>223,026</u>	<u>247,848</u>	<u>500,000</u>
NET CHANGE IN FUND BALANCES	787	223,175	(2,086,748)	500,316
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>500,000</u>	<u>-</u>	<u>16,528,715</u>	<u>-</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 500,787</u>	<u>\$ 223,175</u>	<u>\$ 14,441,967</u>	<u>\$ 500,316</u>

(continued)

ST. JOHNS COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Capital Project Funds (concluded)</u>		
	<u>Golf Course Reconstruction</u>	<u>Total Capital Projects</u>	<u>Total Other Governmental Funds</u>
REVENUES:			
Taxes	\$ -	\$ -	\$ 18,386,103
Special assessments	-	-	33,252,115
Licenses and permits	-	-	12,309,665
Intergovernmental	-	1,224,293	30,646,819
Charges for services	-	-	13,772,284
Fines and forfeitures	-	-	2,413,734
Contributions	-	615,480	1,459,275
Investment income	2,504	(95,337)	(342,774)
Miscellaneous revenue	-	-	935,281
TOTAL REVENUES	<u>2,504</u>	<u>1,744,436</u>	<u>112,832,502</u>
EXPENDITURES:			
Current:			
General government	-	-	5,457,067
Public safety	-	-	13,763,585
Physical environment	-	-	401,982
Transportation	-	-	4,039,682
Economic environment	-	-	870,445
Human services	-	-	8,047,090
Culture and recreation	-	-	14,117,448
Court related	-	-	1,219,213
Capital outlay	170,034	12,838,960	12,838,960
Debt service:			
Principal retirement	-	-	12,257,414
Interest and fiscal charges	-	-	6,455,128
TOTAL EXPENDITURES	<u>170,034</u>	<u>12,838,960</u>	<u>79,468,014</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(167,530)</u>	<u>(11,094,524)</u>	<u>33,364,488</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	5,490,192	6,803,066	27,373,368
Transfers out	-	(299,648)	(11,108,591)
Payment to refunded bond escrow agent	-	-	(52,219,038)
Refunding bonds issued	-	-	51,990,000
Capital lease issued	-	-	-
Sale of capital assets	-	1,798	10,528
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,490,192</u>	<u>6,505,216</u>	<u>16,046,267</u>
NET CHANGE IN FUND BALANCES	<u>5,322,662</u>	<u>(4,589,308)</u>	<u>49,410,755</u>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>-</u>	<u>28,894,567</u>	<u>118,722,466</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 5,322,662</u>	<u>\$ 24,305,259</u>	<u>\$ 168,133,221</u>

ST. JOHNS COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Special Revenue Funds					
	County Health Department			Building Services		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 506,584	\$ 506,584	\$ 489,502	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	5,449,606	5,449,606	12,282,510
Intergovernmental	-	-	-	-	300,000	51,600
Charges for services	-	-	-	18,891	18,891	124,902
Fines and forfeitures	-	-	-	3,250	3,250	354,628
Contributions	-	-	-	-	-	-
Investment income	2,750	2,750	284	379,910	379,910	(148,304)
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(25,467)	(25,467)	-	(292,583)	(292,583)	-
TOTAL REVENUES	483,867	483,867	489,786	5,559,074	5,859,074	12,665,336
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	11,847,941	12,459,928	8,714,139
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	487,867	487,867	487,864	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	487,867	487,867	487,864	11,847,941	12,459,928	8,714,139
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(4,000)	(4,000)	1,922	(6,288,867)	(6,600,854)	3,951,197
OTHER FINANCING SOURCES (USES):						
Transfers in	4,000	4,000	4,000	362,043	362,043	148,527
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	4,000	4,000	4,000	362,043	362,043	148,527
NET CHANGE IN FUND BALANCES	-	-	5,922	(5,926,824)	(6,238,811)	4,099,724
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	17,826	23,275,071	23,275,071	23,886,128
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 23,748	\$ 17,348,247	\$ 17,036,260	\$ 27,985,852

(continued)

ST. JOHNS COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

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	450,000	450,000	427,544	-	70,040	85,143
Contributions	-	-	-	-	-	-
Investment income	50	50	3	-	-	193
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(22,503)	(22,503)	-	-	-	-
TOTAL REVENUES	427,547	427,547	427,547	-	70,040	85,336
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	2	1	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	-	2	1	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	427,547	427,545	427,546	-	70,040	85,336
OTHER FINANCING SOURCES (USES):						
Transfers in	-	48,418	48,418	-	-	-
Transfers out	(446,203)	(494,621)	(446,203)	-	(137,909)	(137,909)
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(446,203)	(446,203)	(397,785)	-	(137,909)	(137,909)
NET CHANGE IN FUND BALANCES	(18,656)	(18,658)	29,761	-	(67,869)	(52,573)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	68,234	68,234	2,291	81,443	81,443	80,720
FUND BALANCES (DEFICITS), END OF YEAR	\$ 49,578	\$ 49,576	\$ 32,052	\$ 81,443	\$ 13,574	\$ 28,147

(continued)

ST. JOHNS COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

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	-	453,163	95,712	7,108,210	7,108,210	7,818,392
Charges for services	-	-	173,404	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	1,773	-	-	-
Miscellaneous revenue	-	-	-	-	-	61,602
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	-	453,163	270,889	7,108,210	7,108,210	7,879,994
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	1,048,300	1,402,619	821,293	-	-	-
Human services	-	-	-	7,779,335	7,779,335	7,548,117
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	1,048,300	1,402,619	821,293	7,779,335	7,779,335	7,548,117
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,048,300)	(949,456)	(550,404)	(671,125)	(671,125)	331,877
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	89,428	89,428	89,428
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	89,428	89,428	89,428
NET CHANGE IN FUND BALANCES	(1,048,300)	(949,456)	(550,404)	(581,697)	(581,697)	421,305
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,360,727	1,360,727	1,190,034	581,697	581,697	486,020
FUND BALANCES (DEFICITS), END OF YEAR	\$ 312,427	\$ 411,271	\$ 639,630	\$ -	\$ -	\$ 907,325

(continued)

ST. JOHNS COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

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	1,222,974	78,000	78,000	90,663
Contributions	-	-	-	-	-	-
Investment income	17,000	17,000	(26,536)	-	-	-
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(33,100)	(33,100)	-	(3,900)	(3,900)	-
TOTAL REVENUES	628,900	628,900	1,196,438	74,100	74,100	90,663
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	548,608	548,608	326,202	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	548,608	548,608	326,202	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	80,292	80,292	870,236	74,100	74,100	90,663
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(74,100)	(74,100)	(90,663)
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(74,100)	(74,100)	(90,663)
NET CHANGE IN FUND BALANCES	80,292	80,292	870,236	-	-	-
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	6,399,520	6,399,520	6,861,709	-	-	-
FUND BALANCES (DEFICITS), END OF YEAR	\$ 6,479,812	\$ 6,479,812	\$ 7,731,945	\$ -	\$ -	\$ -

(continued)

ST. JOHNS COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

Special Revenue Funds (continued)

	Beach			Pier		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	15,000	15,000	27,155	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	842,450	842,450	968,759	343,325	343,325	576,266
Fines and forfeitures	-	-	-	-	-	-
Contributions	44,886	44,886	30,987	-	-	-
Investment income	23,000	23,000	1,313	70	70	678
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(46,267)	(46,267)	-	(17,170)	(17,170)	-
TOTAL REVENUES	879,069	879,069	1,028,214	326,225	326,225	576,944
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	805,696	866,573	704,461	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	741,386	741,386	686,939	395,506	395,506	372,512
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	1,547,082	1,607,959	1,391,400	395,506	395,506	372,512
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(668,013)	(728,890)	(363,186)	(69,281)	(69,281)	204,432
OTHER FINANCING SOURCES (USES):						
Transfers in	901,001	962,838	962,838	-	-	-
Transfers out	(506,150)	(507,110)	(504,950)	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	394,851	455,728	457,888	-	-	-
NET CHANGE IN FUND BALANCES	(273,162)	(273,162)	94,702	(69,281)	(69,281)	204,432
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	344,496	344,496	82,067	207,059	207,059	260,308
FUND BALANCES (DEFICITS), END OF YEAR	\$ 71,334	\$ 71,334	\$ 176,769	\$ 137,778	\$ 137,778	\$ 464,740

(continued)

ST. JOHNS COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

Special Revenue Funds (continued)

	Tourist Development Tax			Tree Bank		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 12,104,290	\$ 12,104,290	\$ 14,386,391	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	250,000	-	-	-	-
Charges for services	-	-	-	-	-	1,191,755
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	33,514	33,514	4,562	15,144	15,144	(4,977)
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(606,890)	(606,890)	-	(757)	(757)	-
TOTAL REVENUES	11,530,914	11,780,914	14,390,953	14,387	14,387	1,186,778
EXPENDITURES:						
Current:						
General government	5,662,808	6,162,808	5,294,819	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	722,917	693,630	384,330
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	2,181,028	3,681,028	1,894,632	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	7,843,836	9,843,836	7,189,451	722,917	693,630	384,330
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	3,687,078	1,937,078	7,201,502	(708,530)	(679,243)	802,448
OTHER FINANCING SOURCES (USES):						
Transfers in	-	2,500,000	2,500,000	-	-	-
Transfers out	(2,185,720)	(2,586,720)	(2,586,720)	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,185,720)	(86,720)	(86,720)	-	-	-
NET CHANGE IN FUND BALANCES	1,501,358	1,850,358	7,114,782	(708,530)	(679,243)	802,448
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	2,332,851	2,332,851	2,517,314	1,897,943	1,897,943	2,374,197
FUND BALANCES (DEFICITS), END OF YEAR	\$ 3,834,209	\$ 4,183,209	\$ 9,632,096	\$ 1,189,413	\$ 1,218,700	\$ 3,176,645

(continued)

ST. JOHNS COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

Special Revenue Funds (continued)

	Communications Surcharge			County Cultural Center		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	5,984,568	5,984,568
Charges for services	-	-	-	15,221,458	15,189,495	6,822,035
Fines and forfeitures	148,000	148,000	137,678	-	-	-
Contributions	-	-	-	-	-	-
Investment income	8,000	8,000	174	74,661	74,661	(11,080)
Miscellaneous revenue	-	-	-	805,054	805,054	28,710
FS 129 statutory reduction	(7,800)	(7,800)	-	(805,059)	(805,059)	-
TOTAL REVENUES	148,200	148,200	137,852	15,296,114	21,248,719	12,824,233
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	350,456	350,456	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	15,079,910	21,032,515	6,620,028
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	-	350,456	350,456	15,079,910	21,032,515	6,620,028
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	148,200	(202,256)	(212,604)	216,204	216,204	6,204,205
OTHER FINANCING SOURCES (USES):						
Transfers in	-	34,707	34,707	150,000	150,000	150,000
Transfers out	(350,456)	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(350,456)	34,707	34,707	150,000	150,000	150,000
NET CHANGE IN FUND BALANCES	(202,256)	(167,549)	(177,897)	366,204	366,204	6,354,205
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	202,256	202,256	177,897	49,063	49,063	192,009
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ 34,707	\$ -	\$ 415,267	\$ 415,267	\$ 6,546,214

(continued)

ST. JOHNS COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

Special Revenue Funds (continued)						
	County Golf Course			Alcohol and Drug Abuse		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	1,236,591	1,236,591	1,783,093	-	-	-
Fines and forfeitures	-	-	-	7,000	7,000	27,460
Contributions	-	-	-	-	-	-
Investment income	6,953	6,953	1,771	-	-	30
Miscellaneous revenue	60,000	60,000	102,237	-	-	-
FS 129 statutory reduction	(65,177)	(65,177)	-	(350)	(350)	-
TOTAL REVENUES	1,238,367	1,238,367	1,887,101	6,650	6,650	27,490
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	11,109	11,109	11,109
Culture and recreation	1,566,172	1,566,172	1,394,970	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	122,238	122,310	122,312	-	-	-
Interest and fiscal charges	1,744	2,060	2,055	-	-	-
TOTAL EXPENDITURES	1,690,154	1,690,542	1,519,337	11,109	11,109	11,109
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(451,787)	(452,175)	367,764	(4,459)	(4,459)	16,381
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(451,787)	(452,175)	367,764	(4,459)	(4,459)	16,381
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	710,388	710,388	832,852	22,189	22,189	20,553
FUND BALANCES (DEFICITS), END OF YEAR	\$ 258,601	\$ 258,213	\$ 1,200,616	\$ 17,730	\$ 17,730	\$ 36,934

(continued)

ST. JOHNS COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

Special Revenue Funds (continued)

	Boating Improvement			Impact Fees Buildings		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	2,463,175	2,463,175	5,283,272
Licenses and permits	-	-	-	-	-	-
Intergovernmental	80,000	80,000	65,170	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	250	250	298	86,700	86,700	4,442
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(4,013)	(4,013)	-	(131,961)	(131,961)	-
TOTAL REVENUES	76,237	76,237	65,468	2,417,914	2,417,914	5,287,714
EXPENDITURES:						
Current:						
General government	-	-	-	3,561,380	3,561,380	43,763
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	132,898	130,044	15,200	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	132,898	130,044	15,200	3,561,380	3,561,380	43,763
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(56,661)	(53,807)	50,268	(1,143,466)	(1,143,466)	5,243,951
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(1,042,049)	(1,042,049)	(1,042,049)
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(1,042,049)	(1,042,049)	(1,042,049)
NET CHANGE IN FUND BALANCES	(56,661)	(53,807)	50,268	(2,185,515)	(2,185,515)	4,201,902
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	262,756	262,756	180,027	8,818,940	8,818,940	8,867,409
FUND BALANCES (DEFICITS), END OF YEAR	\$ 206,095	\$ 208,949	\$ 230,295	\$ 6,633,425	\$ 6,633,425	\$ 13,069,311

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Special Revenue Funds (continued)

	Impact Fees Police			Impact Fees Fire/EMS		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	1,190,071	1,190,071	2,446,409	1,750,200	1,750,200	3,867,114
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	250	250	1,317	5,000	5,000	(19,267)
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(61,891)	(61,891)	-	(91,252)	(91,252)	-
TOTAL REVENUES	1,128,430	1,128,430	2,447,726	1,663,948	1,663,948	3,847,847
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	17,175	25,146	25,145	2,697,864	1,524,662	21,184
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	292,308	23,912	23,911	-	-	-
TOTAL EXPENDITURES	309,483	49,058	49,056	2,697,864	1,524,662	21,184
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	818,947	1,079,372	2,398,670	(1,033,916)	139,286	3,826,663
OTHER FINANCING SOURCES (USES):						
Transfers in	25,000	614,731	841,036	-	-	-
Transfers out	(843,947)	(1,694,103)	-	(636,714)	(636,714)	(636,714)
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(818,947)	(1,079,372)	841,036	(636,714)	(636,714)	(636,714)
NET CHANGE IN FUND BALANCES	-	-	3,239,706	(1,670,630)	(497,428)	3,189,949
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	(10,868,632)	6,880,832	6,880,832	5,972,986
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ (7,628,926)	\$ 5,210,202	\$ 6,383,404	\$ 9,162,935

(continued)

ST. JOHNS COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

Special Revenue Funds (continued)

	Impact Fees Roads			Impact Fees Parks		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	7,503,348	7,503,348	15,089,372	1,931,172	1,931,172	5,948,120
Licenses and permits	-	-	-	-	-	-
Intergovernmental	5,256,225	5,766,600	69,051	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	200,000	200,000	812,808	-	-	-
Investment income	250,000	250,000	(78,412)	41,400	41,400	9,123
Miscellaneous revenue	-	-	10,000	-	-	-
FS 129 statutory reduction	(412,476)	(412,476)	-	(102,507)	(102,507)	-
TOTAL REVENUES	12,797,097	13,307,472	15,902,819	1,870,065	1,870,065	5,957,243
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	27,156,398	26,483,966	2,163,007	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	3,759,397	3,703,754	463,001
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	27,156,398	26,483,966	2,163,007	3,759,397	3,703,754	463,001
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(14,359,301)	(13,176,494)	13,739,812	(1,889,332)	(1,833,689)	5,494,242
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	(1,500,000)	(1,500,000)	(1,500,000)	(382,888)	(632,888)	(632,888)
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,500,000)	(1,500,000)	(1,500,000)	(382,888)	(632,888)	(632,888)
NET CHANGE IN FUND BALANCES	(15,859,301)	(14,676,494)	12,239,812	(2,272,220)	(2,466,577)	4,861,354
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	32,782,590	32,782,590	32,782,733	4,286,836	4,286,836	4,306,367
FUND BALANCES (DEFICITS), END OF YEAR	\$ 16,923,289	\$ 18,106,096	\$ 45,022,545	\$ 2,014,616	\$ 1,820,259	\$ 9,167,721

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Special Revenue Funds (continued)

	E-911 Communications			Vilano Street Lighting		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ 12,783	\$ 12,783	\$ 12,444
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,265,000	1,265,000	1,389,940	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	1,000	1,000	2,096	440	440	46
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(63,300)	(63,300)	-	(661)	(661)	-
TOTAL REVENUES	1,202,700	1,202,700	1,392,036	12,562	12,562	12,490
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	81,197	81,197	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	12,438	12,438	9,678
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	-	81,197	81,197	12,438	12,438	9,678
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,202,700	1,121,503	1,310,839	124	124	2,812
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	(1,455,498)	(1,703,186)	(1,375,993)	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,455,498)	(1,703,186)	(1,375,993)	-	-	-
NET CHANGE IN FUND BALANCES	(252,798)	(581,683)	(65,154)	124	124	2,812
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	900,966	900,966	1,045,657	23,673	23,673	25,499
FUND BALANCES (DEFICITS), END OF YEAR	\$ 648,168	\$ 319,283	\$ 980,503	\$ 23,797	\$ 23,797	\$ 28,311

(continued)

ST. JOHNS COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

Special Revenue Funds (continued)

	St. Augustine South Street Lighting			Elkton Drainage		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 52,491	\$ 52,491	\$ 51,026	\$ 35,000	\$ 35,000	\$ 33,293
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	750	750	114	100	100	64
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(2,662)	(2,662)	-	(1,755)	(1,755)	-
TOTAL REVENUES	50,579	50,579	51,140	33,345	33,345	33,357
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	46,800	46,800	37,431	34,278	34,278	16,369
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	46,800	46,800	37,431	34,278	34,278	16,369
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	3,779	3,779	13,709	(933)	(933)	16,988
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	3,779	3,779	13,709	(933)	(933)	16,988
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	46,883	46,883	55,630	17,460	17,460	21,529
FUND BALANCES (DEFICITS), END OF YEAR	\$ 50,662	\$ 50,662	\$ 69,339	\$ 16,527	\$ 16,527	\$ 38,517

(continued)

ST. JOHNS COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

Special Revenue Funds (continued)

	Private Roads M.S.B.U.			Treasure Beach M.S.B.U.		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	10,560	10,560	10,190	267,300	267,300	259,947
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	175	175	15	1,500	1,500	392
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(537)	(537)	-	(13,440)	(13,440)	-
TOTAL REVENUES	10,198	10,198	10,205	255,360	255,360	260,339
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	209	204	203	4,902	5,132	5,132
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	627	634	633	80,623	80,393	80,008
TOTAL EXPENDITURES	836	838	836	85,525	85,525	85,140
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	9,362	9,360	9,369	169,835	169,835	175,199
OTHER FINANCING SOURCES (USES):						
Transfers in	-	762	761	-	-	-
Transfers out	(9,362)	(10,122)	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(9,362)	(9,360)	761	-	-	-
NET CHANGE IN FUND BALANCES	-	-	10,130	169,835	169,835	175,199
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	(10,130)	-	-	(1,523,968)
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ -	\$ 169,835	\$ 169,835	\$ (1,348,769)

(continued)

ST. JOHNS COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

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	6,498,674	6,498,674	1,879,444	-	-	-
Charges for services	-	-	-	40,000	70,000	119,622
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	155	155	713	200	200	448
Miscellaneous revenue	-	-	230,999	-	-	-
FS 129 statutory reduction	(8)	(8)	-	(2,010)	(2,010)	-
TOTAL REVENUES	6,498,821	6,498,821	2,111,156	38,190	68,190	120,070
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	7,120,275	7,120,275	1,793,092	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	2,500	172,500	350
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	7,120,275	7,120,275	1,793,092	2,500	172,500	350
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(621,454)	(621,454)	318,064	35,690	(104,310)	119,720
OTHER FINANCING SOURCES (USES):						
Transfers in	276,489	276,489	276,489	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	8,730	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	276,489	276,489	285,219	-	-	-
NET CHANGE IN FUND BALANCES	(344,965)	(344,965)	603,283	35,690	(104,310)	119,720
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	555,625	555,625	108,304	295,528	295,528	286,725
FUND BALANCES (DEFICITS), END OF YEAR	\$ 210,660	\$ 210,660	\$ 711,587	\$ 331,218	\$ 191,218	\$ 406,445

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

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	\$ -	\$ -	\$ -	\$ 73,687	\$ 73,687	\$ 72,783
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	73,000	73,000	67,644	-	-	-
Contributions	-	-	-	-	-	-
Investment income	400	400	51	2,500	2,500	505
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(3,670)	(3,670)	-	(3,809)	(3,809)	-
TOTAL REVENUES	69,730	69,730	67,695	72,378	72,378	73,288
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	75,000	75,000	69,000	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	98,051	98,051	14,770
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	69,000	98,051	98,051	14,770
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(5,270)	(5,270)	(1,305)	(25,673)	(25,673)	58,518
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(5,270)	(5,270)	(1,305)	(25,673)	(25,673)	58,518
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	7,404	7,404	6,397	284,022	284,022	283,716
FUND BALANCES (DEFICITS), END OF YEAR	\$ 2,134	\$ 2,134	\$ 5,092	\$ 258,349	\$ 258,349	\$ 342,234

(continued)

ST. JOHNS COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	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	\$ 21,127	\$ 21,127	\$ 20,525	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	500	500	354	-	-	693
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(1,081)	(1,081)	-	-	-	-
TOTAL REVENUES	20,546	20,546	20,879	-	-	693
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	65,980	349,980	135,550	432,172	432,172	170,375
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	65,980	349,980	135,550	432,172	432,172	170,375
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(45,434)	(329,434)	(114,671)	(432,172)	(432,172)	(169,682)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	284,000	284,000	-	-	-
Transfers out	(20,135)	(20,135)	(20,135)	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(20,135)	263,865	263,865	-	-	-
NET CHANGE IN FUND BALANCES	(65,569)	(65,569)	149,194	(432,172)	(432,172)	(169,682)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	65,569	65,569	69,389	439,963	439,963	440,053
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 218,583	\$ 7,791	\$ 7,791	\$ 270,371

(continued)

ST. JOHNS COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

Special Revenue Funds (continued)

	FEMA Disaster Relief			St. Johns Community Redevelopment Agency		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ 1,076,065	\$ 1,076,065	\$ 1,086,847
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	29,990,722	1,966,999	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	(6,995)	3,375	3,375	216
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	(169)	(169)	-
TOTAL REVENUES	-	29,990,722	1,960,004	1,079,271	1,079,271	1,087,063
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	73,965	73,965	49,152
Human services	-	-	-	-	-	-
Culture and recreation	-	34,366,568	2,363,891	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	-	34,366,568	2,363,891	73,965	73,965	49,152
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(4,375,846)	(403,887)	1,005,306	1,005,306	1,037,911
OTHER FINANCING SOURCES (USES):						
Transfers in	-	4,375,846	4,375,846	-	-	-
Transfers out	-	-	-	(1,042,403)	(1,042,403)	(1,027,043)
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	4,375,846	4,375,846	(1,042,403)	(1,042,403)	(1,027,043)
NET CHANGE IN FUND BALANCES	-	-	3,971,959	(37,097)	(37,097)	10,868
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	-	37,097	37,097	59,443
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 3,971,959	\$ -	\$ -	\$ 70,311

(continued)

ST. JOHNS COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

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	825,000	825,000	1,161,856	250,000	250,000	367,870
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous revenue	10,000	10,000	780	12,000	12,000	949
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	835,000	835,000	1,162,636	262,000	262,000	368,819
EXPENDITURES:						
Current:						
General government	-	-	-	69,000	142,195	118,485
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	522,100	710,830	677,787	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	522,100	710,830	677,787	69,000	142,195	118,485
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	312,900	124,170	484,849	193,000	119,805	250,334
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	312,900	124,170	484,849	193,000	119,805	250,334
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	870,976	870,976	970,631	1,218,952	1,218,952	1,456,081
FUND BALANCES (DEFICITS), END OF YEAR	\$ 1,183,876	\$ 995,146	\$ 1,455,480	\$ 1,411,952	\$ 1,338,757	\$ 1,706,415

(continued)

ST. JOHNS COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

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	-	-	-	120,000	120,000	112,618
Charges for services	39,700	39,700	46,157	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous revenue	500	500	4	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	40,200	40,200	46,161	120,000	120,000	112,618
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	48,178	48,178	32,924	127,550	130,564	130,451
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	48,178	48,178	32,924	127,550	130,564	130,451
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(7,978)	(7,978)	13,237	(7,550)	(10,564)	(17,833)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(7,978)	(7,978)	13,237	(7,550)	(10,564)	(17,833)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	7,978	7,978	7,692	10,564	10,564	37,324
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 20,929	\$ 3,014	\$ -	\$ 19,491

(continued)

ST. JOHNS COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

Special Revenue Funds (continued)

	DCF JFF Grant Fund			Equitable Sharing Proceeds Fund		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	51,848	51,848	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	-	-	106
Miscellaneous revenue	-	-	-	92,799	92,799	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	-	51,848	51,848	92,799	92,799	106
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	50,850	50,850	50,850
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	51,848	51,848	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	-	51,848	51,848	50,850	50,850	50,850
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	41,949	41,949	(50,744)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-	41,949	41,949	(50,744)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	-	-	-	92,799
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ -	\$ 41,949	\$ 41,949	\$ 42,055

(continued)

ST. JOHNS COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

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	-	3,491,613	3,491,613	-	-	-
Charges for services	-	-	-	-	436,565	436,565
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	-	3,491,613	3,491,613	-	436,565	436,565
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	3,491,613	3,491,613	-	255,360	255,360
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	-	3,491,613	3,491,613	-	255,360	255,360
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	181,205	181,205
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-	-	181,205	181,205
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	-	-	411,022	411,022
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ 592,227	\$ 592,227

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Special Revenue Funds (concluded)			Debt Service Funds		
	NET Fund			Transportation Improvement Revenue Refunding Bonds, Series 2012		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ 1,086,276	\$ 1,086,276	\$ 1,194,276
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	180	180	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	500	500	1,375
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	(25)	(25)	-
TOTAL REVENUES	-	180	180	1,086,751	1,086,751	1,195,651
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	180	180	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	1,235,000	1,235,000	1,235,000
Interest and fiscal charges	-	-	-	778,375	517,646	452,562
TOTAL EXPENDITURES	-	180	180	2,013,375	1,752,646	1,687,562
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	(926,624)	(665,895)	(491,911)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	900,000	900,000	900,000
Transfers out	-	-	-	-	(260,729)	(260,729)
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	900,000	639,271	639,271
NET CHANGE IN FUND BALANCES	-	-	-	(26,624)	(26,624)	147,360
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	-	26,624	26,624	28,047
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,407

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Debt Service Funds (continued)						
	Transportation Improvement Revenue Refunding Bonds, Series 2015			Sales Tax Revenue Refunding Bonds, Series 2012		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 1,039,016	\$ 1,039,016	\$ 1,039,016	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	3,234,735	3,234,735	3,459,735
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	500	500	1,143	250	250	2,737
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(25)	(25)	-	(13)	(13)	-
TOTAL REVENUES	1,039,491	1,039,491	1,040,159	3,234,972	3,234,972	3,462,472
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	740,000	740,000	740,000	2,080,000	2,080,000	2,080,000
Interest and fiscal charges	921,244	921,244	921,244	1,556,769	1,009,822	880,735
TOTAL EXPENDITURES	1,661,244	1,661,244	1,661,244	3,636,769	3,089,822	2,960,735
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(621,753)	(621,753)	(621,085)	(401,797)	145,150	501,737
OTHER FINANCING SOURCES (USES):						
Transfers in	600,000	600,000	600,000	382,888	382,888	382,888
Transfers out	-	-	-	-	(546,947)	(546,947)
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	600,000	600,000	600,000	382,888	(164,059)	(164,059)
NET CHANGE IN FUND BALANCES	(21,753)	(21,753)	(21,085)	(18,909)	(18,909)	337,678
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	21,753	21,753	22,554	18,909	18,909	27,896
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 1,469	\$ -	\$ -	\$ 365,574

(continued)

ST. JOHNS COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

Debt Service Funds (continued)						
	Sales Tax Revenue Refunding Bonds, Series 2015			Ponte Vedra MSD State Revolving Loan		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	355,000	355,000	347,691
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,828,605	1,828,605	1,828,605	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	500	500	2,867	350	350	2,087
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(25)	(25)	-	(17,768)	(17,768)	-
TOTAL REVENUES	1,829,080	1,829,080	1,831,472	337,582	337,582	349,778
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	17,800	17,800	17,652
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	1,785,000	1,785,000	1,785,000	298,032	298,032	298,032
Interest and fiscal charges	2,136,275	2,136,275	2,136,275	49,523	49,523	49,521
TOTAL EXPENDITURES	3,921,275	3,921,275	3,921,275	365,355	365,355	365,205
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,092,195)	(2,092,195)	(2,089,803)	(27,773)	(27,773)	(15,427)
OTHER FINANCING SOURCES (USES):						
Transfers in	2,042,571	2,042,571	2,042,571	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	2,042,571	2,042,571	2,042,571	-	-	-
NET CHANGE IN FUND BALANCES	(49,624)	(49,624)	(47,232)	(27,773)	(27,773)	(15,427)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	49,624	49,624	98,702	1,281,821	1,281,821	1,275,368
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 51,470	\$ 1,254,048	\$ 1,254,048	\$ 1,259,941

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Debt Service Funds (continued)					
	Pooled Commercial Paper Loan Program			St. Johns County Community Redevelopment Agency Refunding Notes		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	350	350	254	100	100	276
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(18)	(18)	-	(5)	(5)	-
TOTAL REVENUES	332	332	254	95	95	276
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:						
Debt service:						
Principal retirement	1,746,000	1,746,000	1,746,000	504,000	504,000	504,000
Interest and fiscal charges	45,533	45,533	23,351	11,038	11,080	10,995
TOTAL EXPENDITURES	1,791,533	1,791,533	1,769,351	515,038	515,080	514,995
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,791,201)	(1,791,201)	(1,769,097)	(514,943)	(514,985)	(514,719)
OTHER FINANCING SOURCES (USES):						
Transfers in	1,782,722	1,782,722	1,782,722	510,135	510,177	510,176
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	1,782,722	1,782,722	1,782,722	510,135	510,177	510,176
NET CHANGE IN FUND BALANCES	(8,479)	(8,479)	13,625	(4,808)	(4,808)	(4,543)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	8,479	8,479	34,850	4,808	4,808	4,543
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 48,475	\$ -	\$ -	\$ -

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Debt Service Funds (continued)						
	SunTrust Capital Lease Agreement			Chase Capital Improvement Revenue Bond Series 2012		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	77	-	-	850
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	-	-	77	-	-	850
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	206,070	206,070	206,070	1,206,000	1,206,000	1,206,000
Interest and fiscal charges	35,491	35,656	35,490	73,817	73,817	73,817
TOTAL EXPENDITURES	241,561	241,726	241,560	1,279,817	1,279,817	1,279,817
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(241,561)	(241,726)	(241,483)	(1,279,817)	(1,279,817)	(1,278,967)
OTHER FINANCING SOURCES (USES):						
Transfers in	240,085	240,250	240,250	1,261,556	1,261,556	1,261,556
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	240,085	240,250	240,250	1,261,556	1,261,556	1,261,556
NET CHANGE IN FUND BALANCES	(1,476)	(1,476)	(1,233)	(18,261)	(18,261)	(17,411)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,476	1,476	1,233	18,261	18,261	17,600
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 189

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Debt Service Funds (continued)						
	TD Bank Capital Improvement Revenue Bonds, Series 2014			Capital Improvement Revenue Refunding Series 2014		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	1,152,719	1,152,719	1,157,051
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	248	250	250	981
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	(13)	(13)	-
TOTAL REVENUES	-	-	248	1,152,956	1,152,956	1,158,032
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Debt service:						
Principal retirement	300,000	300,000	300,000	665,000	665,000	665,000
Interest and fiscal charges	110,723	110,723	110,687	503,506	503,506	503,506
TOTAL EXPENDITURES	410,723	410,723	410,687	1,168,506	1,168,506	1,168,506
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(410,723)	(410,723)	(410,439)	(15,550)	(15,550)	(10,474)
OTHER FINANCING SOURCES (USES):						
Transfers in	405,970	405,970	405,970	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	405,970	405,970	405,970	-	-	-
NET CHANGE IN FUND BALANCES	(4,753)	(4,753)	(4,469)	(15,550)	(15,550)	(10,474)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	4,753	4,753	5,005	15,550	15,550	10,474
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 536	\$ -	\$ -	\$ -

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Debt Service Funds (continued)						
	Special Obligation Refunding Revenue Bonds, Series 2019			Taxable Special Obligation Revenue Note, Series 2020		
	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	-	-	863	-	-	2,558
Miscellaneous revenue	-	-	-	-	-	500,000
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	-	-	863	-	-	502,558
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:						
Debt service:						
Principal retirement	980,000	980,000	980,000	200,000	200,000	200,000
Interest and fiscal charges	468,250	468,250	468,250	297,109	297,109	297,108
TOTAL EXPENDITURES	1,448,250	1,448,250	1,448,250	497,109	497,109	497,108
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,448,250)	(1,448,250)	(1,447,387)	(497,109)	(497,109)	5,450
OTHER FINANCING SOURCES (USES):						
Transfers in	1,423,334	1,423,334	1,423,334	497,109	497,109	497,109
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	1,423,334	1,423,334	1,423,334	497,109	497,109	497,109
NET CHANGE IN FUND BALANCES	(24,916)	(24,916)	(24,053)	-	-	502,559
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	24,916	24,916	25,616	-	-	4,209,403
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 1,563	\$ -	\$ -	\$ 4,711,962

(continued)

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Debt Service Funds (concluded)			Capital Project Funds		
	Taxable Special Obligation Refunding Revenue Note, Series 2021			Beach Re-nourishment Project		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	65,340	65,340	384,751
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	44	2,500	2,500	2,122
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	(125)	(125)	-
TOTAL REVENUES	-	-	44	67,715	67,715	386,873
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	1,201,491	1,318,491	849,283
Debt service:						
Principal retirement	-	190,000	190,000	-	-	-
Interest and fiscal charges	-	388,638	384,980	-	-	-
TOTAL EXPENDITURES	-	578,638	574,980	1,201,491	1,318,491	849,283
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(578,638)	(574,936)	(1,133,776)	(1,250,776)	(462,410)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	474,676	807,676	225,000	342,000	342,000
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	(52,219,038)	(52,219,038)	-	-	-
Long-term debt issued	-	52,323,000	51,990,000	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	578,638	578,638	225,000	342,000	342,000
NET CHANGE IN FUND BALANCES	-	-	3,702	(908,776)	(908,776)	(120,410)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	0	1,978,801	1,978,801	1,913,788
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 3,702	\$ 1,070,025	\$ 1,070,025	\$ 1,793,378

(continued)

ST. JOHNS COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

Capital Project Funds (continued)

	SR 207 Corridor Improvement Group Development Project			Pooled Commercial Paper Notes Series A-1		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	615,480	-	-	-
Investment income	3,000	3,000	1,018	-	-	(64,343)
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(150)	(150)	-	-	-	-
TOTAL REVENUES	2,850	2,850	616,498	-	-	(64,343)
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	471,448	471,448	254	2,565,262	2,085,082	1,788,849
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	471,448	471,448	254	2,565,262	2,085,082	1,788,849
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(468,598)	(468,598)	616,244	(2,565,262)	(2,085,082)	(1,853,192)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	0	0	-
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(468,598)	(468,598)	616,244	(2,565,262)	(2,085,082)	(1,853,192)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	468,598	468,598	468,534	2,651,726	2,651,726	2,291,388
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 1,084,778	\$ 86,464	\$ 566,644	\$ 438,196

(continued)

ST. JOHNS COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

Capital Project Funds (continued)

	Sheriff Training Facility			Ponte Vedra Dune and Beach Restoration		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	837,584	839,393	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	131,000	131,000	5,693	-	-	787
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	(6,550)	(6,550)	-	-	-	-
TOTAL REVENUES	124,450	962,034	845,086	-	-	787
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	11,902,767	7,739,380	7,739,378	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	11,902,767	7,739,380	7,739,378	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(11,778,317)	(6,777,346)	(6,894,292)	-	-	787
OTHER FINANCING SOURCES (USES):						
Transfers in	637,768	637,768	-	-	-	-
Transfers out	-	(299,648)	(299,648)	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	1,798	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	637,768	338,120	(297,850)	-	-	-
NET CHANGE IN FUND BALANCES	(11,140,549)	(6,439,226)	(7,192,142)	-	-	787
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	11,140,549	10,302,965	7,192,142	500,000	500,000	500,000
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ 3,863,739	\$ -	\$ 500,000	\$ 500,000	\$ 500,787

(continued)

ST. JOHNS COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

Capital Project Funds (continued)

	Coastal Highway Dune and Beach Restoration			2019 Capital Projects		
	Original Budget	Ending Budget	Actual	Original Budget	Ending Budget	Actual
	REVENUES:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	149	630,000	720,000	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Investment income	-	-	-	40,000	40,000	(43,434)
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	-	-	149	670,000	760,000	(43,434)
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	-	-	16,602,973	16,929,247	2,291,162
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	16,602,973	16,929,247	2,291,162
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	149	(15,932,973)	(16,169,247)	(2,334,596)
OTHER FINANCING SOURCES (USES):						
Transfers in	223,026	223,026	223,026	-	247,848	247,848
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	223,026	223,026	223,026	-	247,848	247,848
NET CHANGE IN FUND BALANCES	223,026	223,026	223,175	(15,932,973)	(15,921,399)	(2,086,748)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	-	16,502,362	16,502,362	16,528,715
FUND BALANCES (DEFICITS), END OF YEAR	\$ 223,026	\$ 223,026	\$ 223,175	\$ 569,389	\$ 580,963	\$ 14,441,967

(continued)

ST. JOHNS COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

Capital Project Funds (concluded)

	Land Acquisition & Management Program			Golf Course Reconstruction		
	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	-	-	316	-	-	2,504
Miscellaneous revenue	-	-	-	-	-	-
FS 129 statutory reduction	-	-	-	-	-	-
TOTAL REVENUES	-	-	316	-	-	2,504
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court related	-	-	-	-	-	-
Capital outlay:	-	500,000	-	-	5,490,192	170,034
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
TOTAL EXPENDITURES	-	500,000	-	-	5,490,192	170,034
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(500,000)	316	-	(5,490,192)	(167,530)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	500,000	500,000	-	5,490,192	5,490,192
Transfers out	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	500,000	500,000	-	5,490,192	5,490,192
NET CHANGE IN FUND BALANCES	-	-	500,316	-	-	5,322,662
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	-	-	-	-
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 500,316	\$ -	\$ -	\$ 5,322,662

(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, 2021

	Worker's Compensation Insurance	Health Insurance	Totals
ASSETS			
Equity in pooled cash and cash equivalents	\$ 1,781,618	\$ 9,634,593	\$ 11,416,211
Investments	-	3,514,197	3,514,197
Accounts receivable, net	-	887,785	887,785
Interest receivable	-	7,577	7,577
Due from other funds	48,827	694,106	742,933
Other assets	-	57,690	57,690
TOTAL ASSETS	1,830,445	14,795,948	16,626,393
LIABILITIES			
Accounts payable and accrued liabilities	9,812	2,085,490	2,095,302
Estimated liability for self insured losses	-	3,344,700	3,344,700
Due to other funds	1,187	-	1,187
TOTAL LIABILITIES	10,999	5,430,190	5,441,189
NET POSITION			
Unrestricted	1,819,446	9,365,758	11,185,204
TOTAL NET POSITION	\$ 1,819,446	\$ 9,365,758	\$ 11,185,204

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Worker's Compensation Insurance	Health Insurance	Totals
OPERATING REVENUES:			
Charges for services	\$ 1,642,744	\$ 25,497,226	\$ 27,139,970
Retiree charges for services	-	3,712,883	3,712,883
Other operating revenue	19,494	25,124	44,618
Total operating revenues	1,662,238	29,235,233	30,897,471
OPERATING EXPENSES:			
Salaries and benefits	297,611	1,265,574	1,563,185
Contractual services	1,306,168	32,367,999	33,674,167
Operating and maintenance expenses	4,613	67,344	71,957
Total operating expenses	1,608,392	33,700,917	35,309,309
OPERATING INCOME	53,846	(4,465,684)	(4,411,838)
NON-OPERATING REVENUES:			
Investment income	2,478	21,094	23,572
Donations	-	115,000	115,000
Total non-operating revenues	2,478	136,094	138,572
INCOME BEFORE TRANSFERS	56,324	(4,329,590)	(4,273,266)
Transfer Out	-	(462)	(462)
INCREASE IN NET POSITION	56,324	(4,330,052)	(4,273,728)
NET POSITION, BEGINNING OF YEAR	1,763,122	13,695,810	15,458,932
NET POSITION, END OF YEAR	\$ 1,819,446	\$ 9,365,758	\$ 11,185,204

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF CASH FLOWS -
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Worker's Compensation Insurance	Health Insurance	Totals
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	\$ 1,689,031	\$ 3,511,708	\$ 5,200,739
Receipts from interfund services	-	25,231,275	25,231,275
Payments to suppliers	(1,310,987)	(31,256,685)	(32,567,672)
Payments to employees	(297,611)	(1,265,574)	(1,563,185)
Net cash provided (used) by operating activities	<u>80,433</u>	<u>(3,779,276)</u>	<u>(3,698,843)</u>
NONCAPITAL FINANCING ACTIVITIES:			
Donations	-	115,000	115,000
Transfers out	-	(462)	(462)
Net cash provided by noncapital financing activities	<u>-</u>	<u>114,538</u>	<u>114,538</u>
INVESTING ACTIVITIES:			
Investment purchases	-	(4,231,865)	(4,231,865)
Proceeds from sale of investments	-	691,538	691,538
Investment income received	2,478	40,100	42,578
Net cash provided (used) by investing activities	<u>2,478</u>	<u>(3,500,227)</u>	<u>(3,497,749)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	82,911	(7,164,965)	(7,082,054)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,698,707</u>	<u>16,799,558</u>	<u>18,498,265</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 1,781,618</u>	<u>\$ 9,634,593</u>	<u>\$ 11,416,211</u>
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	\$ 53,846	\$ (4,465,684)	\$ (4,411,838)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Change in accounts receivable	-	(226,299)	(226,299)
Change in due from other funds	26,793	(265,951)	(239,158)
Change in prepaid expense	-	(57,690)	(57,690)
Change in accounts payable and accrued liabilities	(435)	295,960	295,525
Change in due to other funds	229	-	229
Change in estimated liability for self insured losses	-	940,388	940,388
Net cash provided by operating activities	<u>\$ 80,433</u>	<u>\$ (3,779,276)</u>	<u>\$ (3,698,843)</u>

FIDUCIARY FUNDS DESCRIPTIONS

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

Board of County Commissioners:

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

Trust and Agency – to account for the receipt and disbursement of funds by the Board of County Commissioners for the benefit of other agencies.

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.

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

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

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF FIDUCIARY NET
 POSITION - CUSTODIAL FUNDS
 September 30, 2021

	Board of County Commissioners		Clerk of Circuit Court and Comptroller		
	Employee Flexible Spending Accounts	Trust and Agency Fund	Agency Fund	Cash Bonds	Tax Deeds
ASSETS					
Equity in pooled cash and cash equivalents	\$ 239,019	\$ 350	\$ 4,868,052	\$ 2,863,541	\$ 573,800
Accounts receivable	-	-	6,195	-	-
Due from other governments	-	28,267	-	-	-
TOTAL ASSETS	<u>239,019</u>	<u>28,617</u>	<u>4,874,247</u>	<u>2,863,541</u>	<u>573,800</u>
LIABILITIES					
Accounts payable	10,907	28,617	-	9,167	-
Due to individuals and other governments	-	-	4,874,247	-	-
Taxes collected in advance	-	-	-	-	-
TOTAL LIABILITIES	<u>10,907</u>	<u>28,617</u>	<u>4,874,247</u>	<u>9,167</u>	<u>-</u>
NET POSITION					
Restricted for individuals, organizations, and other governments	<u>\$ 228,112</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,854,374</u>	<u>\$ 573,800</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF FIDUCIARY NET
 POSITION - CUSTODIAL FUNDS
 September 30, 2021

	Clerk of Circuit Court and Comptroller	Tax Collector			Sheriff	
	Registry	Tax Fund	Tag Fund	Delinquent Fund	Levy	Civil and Suspense
ASSETS						
Equity in pooled cash and cash equivalents	\$ 1,829,900	\$ 5,601,803	\$ 716,821	\$ 526,406	\$ 2,974	\$ -
Accounts receivable	-	172	32,210	-	-	-
Due from other governments	-	-	-	-	5,552	-
TOTAL ASSETS	<u>1,829,900</u>	<u>5,601,975</u>	<u>749,031</u>	<u>526,406</u>	<u>8,526</u>	<u>-</u>
LIABILITIES						
Accounts payable	-	-	-	-	-	-
Due to individuals and other governments	-	225,558	749,031	526,406	-	-
Taxes collected in advance	-	5,376,417	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>5,601,975</u>	<u>749,031</u>	<u>526,406</u>	<u>-</u>	<u>-</u>
NET POSITION						
Restricted for individuals, organizations, and other governments	<u>\$ 1,829,900</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,526</u>	<u>\$ -</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF FIDUCIARY NET
 POSITION - CUSTODIAL FUNDS
 September 30, 2021

	Sheriff					Total All Custodial Funds
	Inmate Trust	Restitution	Agency Events	Benevolence	CARE and Sunshine	
ASSETS						
Equity in pooled cash and cash equivalents	\$ 72,229	\$ -	\$ 52,171	\$ -	\$ 4,488	\$ 17,351,554
Accounts receivable	-	-	-	-	-	38,577
Due from other governments	-	-	-	-	-	33,819
TOTAL ASSETS	<u>72,229</u>	<u>-</u>	<u>52,171</u>	<u>-</u>	<u>4,488</u>	<u>17,423,950</u>
LIABILITIES						
Accounts payable	-	-	-	-	-	48,691
Due to individuals and other governments	-	-	-	-	-	6,375,242
Taxes collected in advance	-	-	-	-	-	5,376,417
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,800,350</u>
NET POSITION						
Restricted for individuals, organizations, and other governments	<u>\$ 72,229</u>	<u>\$ -</u>	<u>\$ 52,171</u>	<u>\$ -</u>	<u>\$ 4,488</u>	<u>\$ 5,623,600</u> (concluded)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Board of County Commissioners		Clerk of Circuit Court and Comptroller		
	Employee Flexible Spending Accounts	Trust and Agency Fund	Agency Fund	Cash Bonds	Tax Deeds
ADDITIONS					
Employee contributions	\$ 844,082	\$ -	\$ -	\$ -	\$ -
Collections - fines and fees	-	-	127,310,661	-	-
Collections for individuals	-	-	154,454	-	-
Collections - other agencies	-	1,406,618	-	-	-
Collections - court bonds	-	-	-	3,189,637	-
Collections - tax deeds	-	-	-	-	1,566,257
Collections - registry	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interest Income	442	-	-	-	-
Total additions	<u>844,524</u>	<u>1,406,618</u>	<u>127,465,115</u>	<u>3,189,637</u>	<u>1,566,257</u>
DEDUCTIONS					
Fines and fees paid to other governments	-	1,406,268	127,310,661	-	-
Amounts paid for court bonds	-	-	-	1,529,492	-
Amounts paid for tax deeds	-	-	-	-	1,199,988
Amounts paid for registry	-	-	-	-	-
Amounts paid to individuals	-	-	154,454	-	-
Amounts paid to other agencies	-	350	-	-	-
Benefits paid to participants or beneficiaries	913,415	-	-	-	-
Miscellaneous	-	-	-	-	-
Total deductions	<u>913,415</u>	<u>1,406,618</u>	<u>127,465,115</u>	<u>1,529,492</u>	<u>1,199,988</u>
NET INCREASE(DECREASE) IN FIDUCIARY NET POSTION	(68,891)	-	-	1,660,145	366,269
NET POSITION, BEGINNING OF YEAR, AS RESTATED	297,003	-	-	1,194,229	207,531
NET POSITION, END OF YEAR	<u>\$ 228,112</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,854,374</u>	<u>\$ 573,800</u>

continued

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Clerk of Circuit Court and Comptroller	Tax Collector			Sheriff	
	Registry	Tax Fund	Tag Fund	Delinquent Fund	Levy Account	Civil and Suspense
ADDITIONS						
Employee contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collections - fines and fees	-	-	-	-	175,343	-
Collections for individuals	-	-	-	-	-	-
Collections - other agencies	-	216,124,894	41,051,441	969,012	-	-
Collections - court bonds	-	-	-	-	-	-
Collections - tax deeds	-	-	-	-	-	-
Collections - registry	10,077,518	-	-	-	-	-
Miscellaneous	-	14,905,896	-	-	-	82,479
Interest Income	-	-	-	-	-	-
Total additions	<u>10,077,518</u>	<u>231,030,790</u>	<u>41,051,441</u>	<u>969,012</u>	<u>175,343</u>	<u>82,479</u>
DEDUCTIONS						
Fines and fees paid to other governments	-	216,124,894	41,051,441	969,012	-	82,479
Amounts paid for court bonds	-	-	-	-	-	-
Amounts paid for tax deeds	-	-	-	-	-	-
Amounts paid for registry	9,338,234	-	-	-	-	-
Amounts paid to individuals	-	-	-	-	173,705	-
Amounts paid to other agencies	-	-	-	-	-	-
Benefits paid to participants or beneficiaries	-	-	-	-	-	-
Miscellaneous	-	14,905,896	-	-	-	-
Total deductions	<u>9,338,234</u>	<u>231,030,790</u>	<u>41,051,441</u>	<u>969,012</u>	<u>173,705</u>	<u>82,479</u>
NET INCREASE(DECREASE) IN FIDUCIARY NET POSTION	739,284	-	-	-	1,638	-
NET POSITION, BEGINNING OF YEAR, AS RESTATED	1,090,616	-	-	-	6,888	-
NET POSITION, END OF YEAR	<u>\$ 1,829,900</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,526</u>	<u>\$ -</u>

continued

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Sheriff					Total All Custodial Funds
	Inmate Trust	Restitution	Agency Events	Benevolence	CARE and Sunshine	
ADDITIONS						
Employee contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 844,082
Collections - fines and fees	-	-	-	-	-	127,486,004
Collections for individuals	-	-	-	-	-	154,454
Collections - other agencies	-	-	-	-	-	259,551,965
Collections - court bonds	-	-	-	-	-	3,189,637
Collections - tax deeds	-	-	-	-	-	1,566,257
Collections - registry	-	-	-	-	-	10,077,518
Miscellaneous	1,188,170	2,492	56,499	30,686	2,105	16,268,327
Interest Income	-	-	-	-	-	442
Total additions	<u>1,188,170</u>	<u>2,492</u>	<u>56,499</u>	<u>30,686</u>	<u>2,105</u>	<u>419,138,686</u>
DEDUCTIONS						
Fines and fees paid to other governments	-	2,492	-	-	-	386,947,247
Amounts paid for court bonds	-	-	-	-	-	1,529,492
Amounts paid for tax deeds	-	-	-	-	-	1,199,988
Amounts paid for registry	-	-	-	-	-	9,338,234
Amounts paid to individuals	1,193,373	-	4,328	151,543	7,521	1,684,924
Amounts paid to other agencies	-	-	-	-	-	350
Benefits paid to participants or beneficiaries	-	-	-	-	-	913,415
Miscellaneous	-	-	-	-	-	14,905,896
Total deductions	<u>1,193,373</u>	<u>2,492</u>	<u>4,328</u>	<u>151,543</u>	<u>7,521</u>	<u>416,519,546</u>
NET INCREASE(DECREASE) IN FIDUCIARY NET POSTION	(5,203)	-	52,171	(120,857)	(5,416)	2,619,140
NET POSITION, BEGINNING OF YEAR, AS RESTATED	77,432	-	-	120,857	9,904	3,004,460
NET POSITION, END OF YEAR	<u>\$ 72,229</u>	<u>\$ -</u>	<u>\$ 52,171</u>	<u>\$ -</u>	<u>\$ 4,488</u>	<u>\$ 5,623,600</u>

ST. JOHNS COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS
SCHEDULE OF EXPENDITURES BY DEPARTMENT -
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual
GENERAL FUND			
General Government:			
Board of County Commissioners	1,101,329	1,124,641	\$ 1,086,855
Clerk of Courts	4,523,600	4,652,378	4,115,274
Tax Collector	7,617,470	7,617,470	7,060,298
Property Appraiser	5,407,118	5,600,891	5,447,070
Supervisor of Elections	2,876,251	3,175,726	2,843,635
County Administrator	1,380,260	1,380,260	1,319,185
Construction Services	421,273	421,273	353,520
Management and Budget	1,198,502	1,265,228	971,122
Risk Management	171,320	171,320	169,847
Management Information Systems	4,342,321	4,342,321	3,399,473
Purchasing	817,698	817,698	665,929
Personnel	1,410,218	1,421,218	1,348,020
County Attorney	1,518,304	1,518,304	1,298,927
Growth Management Services	5,333,403	5,453,403	4,905,077
Regional Planning Council	97,884	97,884	97,884
Ponte Vedra Zoning Board	18,641	18,641	11,563
Building Maintenance Services	7,144,537	7,214,742	6,039,168
Courthouse, Annex Maintenance	1,965,376	2,061,041	1,745,850
Allocation of Management Services	(4,776,836)	(4,776,836)	(4,685,120)
Total General Government	42,568,669	43,577,603	38,193,577
Public Safety:			
Sheriff	87,746,187	93,466,291	95,036,830
Juvenile Justice Detention Facility	211,070	211,070	204,777
Public Safety Communications	1,528,409	1,546,416	1,546,409
Detention Facility Subsidy	1,212,837	1,212,837	854,709
Codes Compliance	-	-	(21,191)
Emergency Management	1,285,020	1,477,734	744,890
Emergency Medical Service	12,234,424	13,023,735	13,023,723
Medical Examiner	909,094	900,852	942,818
Sheriff Complex Maintenance	1,962,507	1,962,507	1,741,378
Interoperable Radio Systems (E911)	1,407,001	996,475	986,920
Law Enforcement Facilities	-	-	79,095
Disaster Recovery	828,810	1,611,400	1,065,680
COVID 19 Board Expenses	28,500,000	28,135,384	13,275,832
Total Public Safety	137,825,359	144,544,701	129,481,870
Physical Environment:			
Agriculture and Home Economics	745,752	745,752	674,388
Hastings Agricultural Research Center	93,599	93,599	70,196
St. Johns Soil and Water Conservation	64,733	64,917	64,913
Total Physical Environment	904,084	904,268	809,497

(continued)

ST. JOHNS COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS
SCHEDULE OF EXPENDITURES BY DEPARTMENT -
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual
GENERAL FUND - CONTINUED			
Economic Environment:			
Community Development Block Grants	87,591,334	84,719,114	16,737,535
Economic Development	397,209	397,209	307,939
State Tax Incentive Refunding	1,187,151	1,901,402	1,901,402
Veterans Services	312,017	312,017	258,418
Housing	3,102,517	6,921,851	3,347,843
City of St. Augustine Historic CRA	536,404	536,404	531,074
City of St. Augustine Lincolnville CRA	380,295	384,412	384,411
Total Economic Environment	<u>93,506,927</u>	<u>95,172,409</u>	<u>23,468,622</u>
Human Services:			
Family Medical and Dental Center	1,482	1,482	1,107
Animal Control	1,399,200	1,388,439	1,112,422
Social Services	1,727,625	1,893,082	1,586,501
Medicaid Participation	1,630,791	1,630,791	1,630,204
Council on Aging	5,166	5,330	5,329
Human Services Support	2,564,671	2,564,671	2,385,280
Health & Human Services Complex	634,528	634,528	546,459
Health Care Clinic	470,000	470,000	49,306
Total Human Services	<u>8,433,463</u>	<u>8,588,323</u>	<u>7,316,608</u>
Culture and Recreation:			
Libraries	6,864,166	6,871,010	6,325,870
Recreation Programs	2,805,442	2,805,927	2,390,089
Recreation and Parks	6,523,163	6,490,659	5,574,985
Aquatics Program	470,515	470,515	345,118
Total Culture and Recreation	<u>16,663,286</u>	<u>16,638,111</u>	<u>14,636,062</u>
Court related:			
Clerk of Courts	3,481,934	3,485,434	3,691,394
Sheriff	1,842,547	1,855,352	1,740,375
Courthouse Facilities	1,504,609	1,504,609	1,504,609
FS939 Additional Court Costs	563,906	563,906	543,065
States Attorney	20,130	22,746	20,008
Public Defender	1,021	1,021	741
Circuit Court	19,120	19,120	4,129
Guardian Ad Litem	82,310	82,310	79,903
County Court	6,240	6,240	3,175
Court Reporting	1,495	1,495	1,476
Veterans Court	74,700	84,700	79,950
Total Court related	<u>7,598,012</u>	<u>7,626,933</u>	<u>7,668,825</u>
Debt Service:			
Sheriff	3,301,500	2,959,392	3,395,356
Total Expenditures - General Fund	<u>\$ 310,801,300</u>	<u>\$ 320,011,740</u>	<u>\$ 224,970,417</u> (continued)

ST. JOHNS COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS
SCHEDULE OF EXPENDITURES BY DEPARTMENT -
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual
COUNTY TRANSPORTATION TRUST FUND			
Transportation:			
Public Works Administration	\$ 3,147,130	\$ 3,147,130	\$ 2,869,198
Road and Sidewalk Construction	46,345,460	48,539,624	23,882,484
Disaster Recovery	13,357,202	13,357,202	1,540,964
Road and Bridge Maintenance	9,089,381	8,766,992	7,720,189
Fleet Services	537,235	537,235	387,580
Traffic and Transportation	2,376,748	2,519,281	2,307,883
Engineering	2,458,842	2,542,430	2,156,895
Land Management Systems	2,334,090	2,334,090	2,277,743
Total Expenditures - Transportation Fund	<u>\$ 79,646,088</u>	<u>\$ 81,743,984</u>	<u>\$ 43,142,936</u>
BEACH FUND			
Public Safety:			
City of St. Augustine Beach Patrol	\$ 52,316	113,193	\$ 113,193
Life Saving Corps	753,380	753,380	591,268
Total Public Safety	<u>805,696</u>	<u>866,573</u>	<u>704,461</u>
Culture and Recreation:			
Beach Services	485,787	485,787	469,060
Beach Toll Collection	255,599	255,599	217,879
Total Culture and Recreation	<u>741,386</u>	<u>741,386</u>	<u>686,939</u>
Total Expenditures - Beach Fund	<u>\$ 1,547,082</u>	<u>\$ 1,607,959</u>	<u>\$ 1,391,400</u>
TOURIST DEVELOPMENT TAX FUND			
General Government:			
Category I	\$ 3,970,275	\$ 3,970,275	\$ 3,970,275
Category IV	1,692,533	2,192,533	1,324,544
Total General Government	<u>5,662,808</u>	<u>6,162,808</u>	<u>5,294,819</u>
Culture and Recreation:			
Category II	1,147,884	1,147,884	1,138,145
Category III	708,144	708,144	306,487
Category V	325,000	1,825,000	450,000
Total Culture and Recreation	<u>2,181,028</u>	<u>3,681,028</u>	<u>1,894,632</u>
Total Expenditures - Tourist Development Tax Fund	<u>\$ 7,843,836</u>	<u>\$ 9,843,836</u>	<u>\$ 7,189,451</u> (concluded)