

REQUIRED SUPPLEMENTARY INFORMATION

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND AND MAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	General Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 104,661,109	\$ 104,661,109	\$ 100,586,023	\$ (4,075,086)
Licenses and permits	369,220	369,220	287,169	(82,051)
Intergovernmental	17,073,867	17,764,475	14,498,473	(3,266,002)
Charges for services	16,714,768	17,213,557	14,823,833	(2,389,724)
Fines and forfeitures	2,170,317	2,035,317	1,952,316	(83,001)
Contributions	145,500	160,747	176,736	15,989
Investment income	3,043,767	3,020,278	2,520,023	(500,255)
Miscellaneous revenue	425,043	495,101	1,388,288	893,187
FS 129 statutory reduction	(6,427,188)	(6,427,188)		6,427,188
TOTAL REVENUES	138,176,403	139,292,616	136,232,861	(3,059,755)
EXPENDITURES:				
Current:				
General government	35,496,720	43,146,618	38,201,366	4,945,252
Public safety	72,671,688	74,664,124	69,728,569	4,935,555
Physical environment	2,031,706	2,277,370	1,805,697	471,673
Transportation	2,129,037	2,010,803	1,856,794	154,009
Economic environment	6,202,257	6,203,892	3,354,772	2,849,120
Human services	7,567,653	7,844,684	6,814,750	1,029,934
Culture and recreation	14,078,941	14,123,991	12,544,222	1,579,769
Court Related	8,125,133	8,124,785	6,401,885	1,722,900
Debt service:				
Principal retirement	2,093,772	2,093,772	1,849,772	244,000
Interest and fiscal charges	194,563	194,563	118,238	76,325
TOTAL EXPENDITURES	150,591,470	160,684,602	142,676,065	18,008,537
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(12,415,067)	(21,391,986)	(6,443,204)	14,948,782
OTHER FINANCING SOURCES (USES):				
Transfers in	4,408,170	4,397,192	4,528,002	130,810
Transfers out	(8,843,805)	(9,147,206)	(7,390,142)	1,757,064
Long-term debt issued	3,485,000	4,179,967	3,102,067	(1,077,900)
Sale of capital assets	100,000	100,000	116,362	16,362
TOTAL OTHER FINANCING SOURCES (USES)	(850,635)	(470,047)	356,289	826,336
NET CHANGE IN FUND BALANCE	(13,265,702)	(21,862,033)	(6,086,915)	15,775,118
FUND BALANCES, BEGINNING OF YEAR	37,821,368	37,821,368	40,259,973	2,438,605
FUND BALANCES, END OF YEAR	\$ 24,555,666	\$ 15,959,335	\$ 34,173,058	\$ 18,213,723

ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND AND MAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30,2008

	Transportation Trust			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 19,087,421	\$ 19,087,421	\$ 17,909,965	\$ (1,177,456)
Intergovernmental	5,946,322	5,946,322	5,149,203	(797,119)
Charges for services	3,955,987	3,955,987	5,152,407	1,196,420
Contributions			184,341	184,341
Investment income	1,002,613	1,002,613	1,334,107	331,494
Miscellaneous revenue	12,749	165,246	800,987	635,741
FS 129 statutory reduction	(1,303,401)	(1,303,401)		1,303,401
TOTAL REVENUES	<u>28,701,691</u>	<u>28,854,188</u>	<u>30,531,010</u>	<u>1,676,822</u>
EXPENDITURES:				
Current:				
Transportation	44,406,560	47,716,955	30,413,968	17,302,987
TOTAL EXPENDITURES	<u>44,406,560</u>	<u>47,716,955</u>	<u>30,413,968</u>	<u>17,302,987</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(15,704,869)</u>	<u>(18,862,767)</u>	<u>117,042</u>	<u>18,979,809</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	957,788	978,256	127,571	(850,685)
Transfers out	(3,414,361)	(3,414,361)	(2,339,361)	1,075,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,456,573)</u>	<u>(2,436,105)</u>	<u>(2,211,790)</u>	<u>224,315</u>
NET CHANGE IN FUND BALANCE	(18,161,442)	(21,298,872)	(2,094,748)	19,204,124
FUND BALANCES, BEGINNING OF YEAR	27,103,142	27,103,142	26,963,433	(139,709)
FUND BALANCES, END OF YEAR	<u>\$ 8,941,700</u>	<u>\$ 5,804,270</u>	<u>\$ 24,868,685</u>	<u>\$ 19,064,415</u>

ST. JOHNS COUNTY, FLORIDA

SCHEDULES OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS - OTHER POST EMPLOYMENT BENEFITS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL) Unit Cost (B)	Unfunded AAL (UAAL) (B-A)	Funded Ratio (A/B)	Total Annual Covered Payroll (C)	UAAL as % of Covered Payroll (B-A)/C
10/1/2007	\$ -	\$ 29,388,780	\$ 29,388,780	0.00%	\$ 80,767,261	36.39%

Schedule of Employer Contribution

End of Plan Year to which Valuation Applies	Required Employer Contribution Amount (A)	Employer Contributions (B)	Percentage of Annual OPEB Cost Contributed (B/A)	Negative Net OPEB Obligation Asset (B-A)
9/30/2008	\$ 2,994,586	\$ 8,089,458	270.14%	\$ 5,094,872

Notes:

1. See Note 8B for detailed information on the St. Johns County OPEB Plan.
2. This is the transition year that St. Johns County implemented GASB Statement No. 45. information on the two proceeding years is not available.

ST. JOHNS COUNTY, FLORIDA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2008

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

ST. JOHNS COUNTY, FLORIDA
 NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

BUDGETS AND BUDGETARY ACCOUNTING (concluded)

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
- County Transportation Trust

Nonmajor Governmental Funds:

- Building Service Fund
- Beach
- Tourist Development Tax

- 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.
- 9. Supplemental Appropriations - In certain instances the County may advertise and hold public hearings in order to supplement the appropriations in a fund due to unexpected high levels of receipts or under estimation of carry forward balances. They may also supplement appropriations by resolution due to unanticipated or designated receipts. In fiscal year 2008 supplemental appropriations, greater than \$100,000, were approved by resolution in accordance with county policy as follows:

	<u>Additional Supplemental Appropriations</u>	<u>Unanticipated Grant Receipts</u>
Major Funds:		
County Transportation Trust Fund		\$ 118,833
Non-Major Governmental Funds:		
Court Facilities	\$ 100,000	
Community Based Care		107,296
Beach Re-nourishment Project	280,000	
Transportation Revenue Bond Projects, Series 2006		2,890,985

SUPPLEMENTARY INFORMATION

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 BOARD AND OFFICER GENERAL FUNDS
 September 30, 2008

	Board of County Commissioners Sub-fund	Clerk of Circuit Court Sub-fund	Sheriff Sub-fund
ASSETS			
Equity in pooled cash and cash equivalents	\$ 4,595,335	\$ 441,746	\$ 3,755,108
Investments	23,160,719		
Accounts receivable	782,130	398,396	7,290
Interest receivable	181,984		
Due from agency funds			5,774
Due from other funds	719,407		22,286
Due from constitutional officers	7,942,599		
Due from Board of County Commissioners		4,351	216,239
Net due from other funds	8,662,006	4,351	244,299
Due from other governments	1,217,753	17,382	134,319
Other assets	52,815		
TOTAL ASSETS	\$ 38,652,742	\$ 861,875	\$ 4,141,016
LIABILITIES AND FUND EQUITY			
LIABILITIES:			
Accounts payable and accrued liabilities	\$ 2,718,315	\$ 303,650	\$ 1,386,748
Customer deposits	506,156		
Due to other funds	107,169		
Due to constitutional officers	76,571		
Due to Board of County Commissioners		208,871	2,381,065
Net due to other funds	183,740	208,871	2,381,065
Due to other governments	1,032,125	349,354	1,074
Deferred revenue	39,348		372,129
TOTAL LIABILITIES	4,479,684	861,875	4,141,016
FUND EQUITY:			
Fund balances:			
Unreserved-undesignated	34,173,058		
TOTAL FUND EQUITY	34,173,058	-	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 38,652,742	\$ 861,875	\$ 4,141,016

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 BOARD AND OFFICER GENERAL FUNDS
 September 30, 2008

	Tax Collector Sub-fund	Property Appraiser Sub-fund	Supervisor of Elections Sub-fund
ASSETS			
Equity in pooled cash and cash equivalents	\$ 5,037,279	\$ 799,963	
Investments			
Accounts receivable			
Interest receivable			
Due from agency funds	179,825		
Due from other funds			
Due from constitutional officers			
Due from Board of County Commissioners			\$ 64,616
Net due from other funds	179,825	-	64,616
Due from other governments	1,938		
Other assets			
TOTAL ASSETS	\$ 5,219,042	\$ 799,963	\$ 64,616
LIABILITIES AND FUND EQUITY			
LIABILITIES:			
Accounts payable and accrued liabilities	\$ 75,473	\$ 135,626	\$ 61,919
Customer deposits			
Due to other funds			
Due to constitutional officers			
Due to Board of County Commissioners	4,668,903	664,337	2,697
Net due to other funds	4,668,903	664,337	2,697
Due to other governments	474,666		
Deferred revenue			
TOTAL LIABILITIES	5,219,042	799,963	64,616
FUND EQUITY:			
Fund balances:			
Unreserved-undesignated			
TOTAL FUND EQUITY	-	-	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 5,219,042	\$ 799,963	\$ 64,616

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 BOARD AND OFFICER GENERAL FUNDS
 September 30, 2008

	Subtotals	Interfund Eliminations & Consolidations	Total
ASSETS			
Equity in pooled cash and cash equivalents	\$ 14,629,431	\$ 748,706	\$ 15,378,137
Investments	23,160,719		23,160,719
Accounts receivable	1,187,816		1,187,816
Interest receivable	181,984		181,984
Due from agency funds	185,599	(185,599)	-
Due from other funds	741,693	(567,109)	174,584
Due from constitutional officers	7,942,599	(7,576,765)	365,834
Due from Board of County Commissioners	285,206	(70,409)	214,797
Net due from other funds	9,155,097	(8,399,882)	755,215
Due from other governments	1,371,392		1,371,392
Other assets	52,815		52,815
TOTAL ASSETS	\$ 49,739,254	\$ (7,651,176)	\$ 42,088,078
LIABILITIES AND FUND EQUITY			
LIABILITIES:			
Accounts payable and accrued liabilities	\$ 4,681,731		\$ 4,681,731
Customer deposits	506,156		506,156
Due to other funds	107,169		107,169
Due to constitutional officers	76,571	\$ (74,411)	2,160
Due to Board of County Commissioners	7,925,873	(7,576,765)	349,108
Net due to other funds	8,109,613	(7,651,176)	458,437
Due to other governments	1,857,219		1,857,219
Deferred revenue	411,477		411,477
TOTAL LIABILITIES	15,566,196	(7,651,176)	7,915,020
FUND EQUITY:			
Fund balances:			
Unreserved-undesignated	34,173,058		34,173,058
TOTAL FUND EQUITY	34,173,058	-	34,173,058
TOTAL LIABILITIES AND FUND EQUITY	\$ 49,739,254	\$ (7,651,176)	\$ 42,088,078

(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, 2008

	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	\$ 104,661,109	\$ 104,661,109	\$ 100,586,023			
Licenses and permits	369,220	369,220	287,169			
Intergovernmental	16,782,366	16,816,147	13,970,680	\$ 61,000	\$ 74,700	\$ 74,453
Charges for services	7,358,782	7,367,161	5,915,004	5,192,749	5,366,701	4,066,909
Fines and forfeitures	323,017	323,017	375,682	1,847,300	1,712,300	1,576,634
Contributions	145,500	160,747	176,736			
Investment income	2,460,011	2,460,011	2,019,282	335,750	272,750	168,103
Miscellaneous revenue	420,043	436,114	1,308,852	5,000	5,000	7,257
FS 129 statutory reduction	(6,427,188)	(6,427,188)				
TOTAL REVENUES	126,092,860	126,166,338	124,639,428	7,441,799	7,431,451	5,893,356
EXPENDITURES:						
Current:						
General government	26,652,810	33,970,707	29,772,943	3,702,500	3,702,500	3,459,996
Public safety	15,847,083	16,318,940	13,181,379			
Physical environment	2,031,706	2,277,370	1,805,697			
Transportation	2,129,037	2,010,803	1,856,794			
Economic environment	6,202,257	6,203,892	3,354,772			
Human services	7,567,653	7,844,684	6,814,750			
Culture and recreation	14,078,941	14,123,991	12,544,222			
Court related	1,341,910	1,351,910	1,293,255	5,478,799	5,468,451	4,019,979
Debt service:						
Principal retirement						
Interest and fiscal charges						
TOTAL EXPENDITURES	75,851,397	84,102,297	70,623,812	9,181,299	9,170,951	7,479,975
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	50,241,463	42,064,041	54,015,616	(1,739,500)	(1,739,500)	(1,586,619)
OTHER FINANCING SOURCES (USES):						
Transfers in	3,123,835	3,123,835	3,277,845			
Transfers in - from Officers	6,486,390	6,486,390	7,579,522			
Transfers in - from Board				1,739,500	1,739,500	1,739,500
Net transfers in	9,610,225	9,610,225	10,857,367	1,739,500	1,739,500	1,739,500
Transfers out	(8,436,851)	(8,740,252)	(6,983,188)			
Transfers out - to Officers	(64,729,602)	(64,875,472)	(64,875,472)			
Transfers out - to Board						(152,881)
Net transfers out	(73,166,453)	(73,615,724)	(71,858,660)	-	-	(152,881)
Long-term debt issued	1,860,000	1,860,000	782,400			
Sale of capital assets	100,000	100,000	116,362			
TOTAL OTHER FINANCING SOURCES (USES)	(61,596,228)	(62,045,499)	(60,102,531)	1,739,500	1,739,500	1,586,619
NET CHANGE IN FUND BALANCE	(11,354,765)	(19,981,458)	(6,086,915)	-	-	-
FUND BALANCES, BEGINNING OF YEAR	37,821,368	37,821,368	40,259,973			
FUND BALANCES, END OF YEAR	\$ 26,466,603	\$ 17,839,910	\$ 34,173,058	\$ -	\$ -	\$ -

(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, 2008

	Sheriff Sub-fund			Tax Collector Sub-fund		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
REVENUES:						
Taxes						
Licenses and permits						
Intergovernmental	\$ 230,501	\$ 873,628	\$ 453,340	\$ 9,016,150	\$ 9,243,621	\$ 9,264,519
Charges for services	883,776	972,763	972,758			
Fines and forfeitures						
Contributions						
Investment income		39,511	39,512	248,006	248,006	266,132
Miscellaneous revenue		53,987	72,179			
FS 129 statutory reduction						
TOTAL REVENUES	1,114,277	1,939,889	1,537,789	9,264,156	9,491,627	9,530,651
EXPENDITURES:						
Current:						
General government				4,696,923	4,894,032	4,863,028
Public safety	56,824,605	58,345,184	56,547,190			
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related	1,304,424	1,304,424	1,088,651			
Debt service:						
Principal retirement	2,093,772	2,093,772	1,849,772			
Interest and fiscal charges	194,563	194,563	118,238			
TOTAL EXPENDITURES	60,417,364	61,937,943	59,603,851	4,696,923	4,894,032	4,863,028
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(59,303,087)	(59,998,054)	(58,066,062)	4,567,233	4,597,595	4,667,623
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers in - from Officers						
Transfers in - from Board	57,678,087	57,678,087	57,654,887			
Net transfers in	57,678,087	57,678,087	57,654,887	-	-	-
Transfers out						
Transfers out - to Officers						
Transfers out - to Board			(1,908,492)	(4,567,233)	(4,597,595)	(4,667,623)
Net transfers out	-	-	(1,908,492)	(4,567,233)	(4,597,595)	(4,667,623)
Long-term debt issued	1,625,000	2,319,967	2,319,667			
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	59,303,087	59,998,054	58,066,062	(4,567,233)	(4,597,595)	(4,667,623)
NET CHANGE IN FUND BALANCE	-	-	-	-	-	-
FUND BALANCES, BEGINNING OF YEAR						
FUND BALANCES, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING SCHEDULE OF REVENUES,
 EXPENDITURES AND CHANGES
 IN FUND BALANCES-BUDGET AND ACTUAL-
 BOARD AND OFFICER GENERAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	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						
Charges for services	\$ 580,091	\$ 580,091	\$ 560,769	\$ 8,220	\$ 8,220	\$ 9,208
Fines and forfeitures						
Contributions						
Investment income			26,994			
Miscellaneous revenue						
FS 129 statutory reduction						
TOTAL REVENUES	580,091	580,091	587,763	8,220	8,220	9,208
EXPENDITURES:						
Current:						
General government	4,699,832	4,700,903	4,045,200	2,069,655	2,203,476	2,025,533
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related						
Debt service:						
Principal retirement						
Interest and fiscal charges						
TOTAL EXPENDITURES	4,699,832	4,700,903	4,045,200	2,069,655	2,203,476	2,025,533
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(4,119,741)	(4,120,812)	(3,457,437)	(2,061,435)	(2,195,256)	(2,016,325)
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers in - from Officers						
Transfers in - from Board	4,119,741	4,120,812	4,120,812	2,069,655	2,203,476	2,203,476
Net transfers in	4,119,741	4,120,812	4,120,812	2,069,655	2,203,476	2,203,476
Transfers out						
Transfers out - to Officers						
Transfers out - to Board			(663,375)			(187,151)
Net transfers out	-	-	(663,375)	-	-	(187,151)
Long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	4,119,741	4,120,812	3,457,437	2,069,655	2,203,476	2,016,325
NET CHANGE IN FUND BALANCE	-	-	-	8,220	8,220	-
FUND BALANCES, BEGINNING OF YEAR						
FUND BALANCES, END OF YEAR	\$ -	\$ -	\$ -	\$ 8,220	\$ 8,220	\$ -

(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, 2008

	Subtotals			Interfund Eliminations and Consolidations		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
	REVENUES:					
Taxes	\$ 104,661,109	\$ 104,661,109	\$ 100,586,023			
Licenses and permits	369,220	369,220	287,169			
Intergovernmental	17,073,867	17,764,475	14,498,473			
Charges for services	23,039,768	23,538,557	20,789,167	\$ (6,325,000)	\$ (6,325,000)	\$ (5,965,334)
Fines and forfeitures	2,170,317	2,035,317	1,952,316			
Contributions	145,500	160,747	176,736			
Investment income	3,043,767	3,020,278	2,520,023			
Miscellaneous revenue	425,043	495,101	1,388,288			
FS 129 statutory reduction	(6,427,188)	(6,427,188)	-			
TOTAL REVENUES	144,501,403	145,617,616	142,198,195	(6,325,000)	(6,325,000)	(5,965,334)
EXPENDITURES:						
Current:						
General government	41,821,720	49,471,618	44,166,700	(6,325,000)	(6,325,000)	(5,965,334)
Public safety	72,671,688	74,664,124	69,728,569			
Physical environment	2,031,706	2,277,370	1,805,697			
Transportation	2,129,037	2,010,803	1,856,794			
Economic environment	6,202,257	6,203,892	3,354,772			
Human services	7,567,653	7,844,684	6,814,750			
Culture and recreation	14,078,941	14,123,991	12,544,222			
Court related	8,125,133	8,124,785	6,401,885			
Debt service:						
Principal retirement	2,093,772	2,093,772	1,849,772			
Interest and fiscal charges	194,563	194,563	118,238			
TOTAL EXPENDITURES	156,916,470	167,009,602	148,641,399	(6,325,000)	(6,325,000)	(5,965,334)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(12,415,067)	(21,391,986)	(6,443,204)	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers in	3,123,835	3,123,835	3,277,845			
Transfers in - from Officers	6,486,390	6,486,390	7,579,522	(6,486,390)	(6,486,390)	(7,579,522)
Transfers in - from Board	65,606,983	65,741,875	65,718,675	(64,322,648)	(64,468,518)	(64,468,518)
Net transfers in	75,217,208	75,352,100	76,576,042	(70,809,038)	(70,954,908)	(72,048,040)
Transfers out	(8,436,851)	(8,740,252)	(6,983,188)			
Transfers out - to Officers	(64,729,602)	(64,875,472)	(64,875,472)	64,322,648	64,468,518	64,468,518
Transfers out - to Board	(4,567,233)	(4,597,595)	(7,579,522)	4,567,233	4,597,595	7,579,522
Net transfers out	(77,733,686)	(78,213,319)	(79,438,182)	68,889,881	69,066,113	72,048,040
Long-term debt issued	3,485,000	4,179,967	3,102,067			
Sale of capital assets	100,000	100,000	116,362			
TOTAL OTHER FINANCING SOURCES (USES)	1,068,522	1,418,748	356,289	(1,919,157)	(1,888,795)	-
NET CHANGE IN FUND BALANCE	(11,346,545)	(19,973,238)	(6,086,915)	(1,919,157)	(1,888,795)	-
FUND BALANCES, BEGINNING OF YEAR	37,821,368	37,821,368	40,259,973			
FUND BALANCES, END OF YEAR	\$ 26,474,823	\$ 17,848,130	\$ 34,173,058	\$ (1,919,157)	\$ (1,888,795)	\$ -

(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, 2008

	Totals		
	Original Budget	Final Budget	Actual
REVENUES:			
Taxes	\$ 104,661,109	\$ 104,661,109	\$ 100,586,023
Licenses and permits	369,220	369,220	287,169
Intergovernmental	17,073,867	17,764,475	14,498,473
Charges for services	16,714,768	17,213,557	14,823,833
Fines and forfeitures	2,170,317	2,035,317	1,952,316
Contributions	145,500	160,747	176,736
Investment income	3,043,767	3,020,278	2,520,023
Miscellaneous revenue	425,043	495,101	1,388,288
FS 129 statutory reduction	<u>(6,427,188)</u>	<u>(6,427,188)</u>	<u>-</u>
TOTAL REVENUES	<u>138,176,403</u>	<u>139,292,616</u>	<u>136,232,861</u>
EXPENDITURES:			
Current:			
General government	35,496,720	43,146,618	38,201,366
Public safety	72,671,688	74,664,124	69,728,569
Physical environment	2,031,706	2,277,370	1,805,697
Transportation	2,129,037	2,010,803	1,856,794
Economic environment	6,202,257	6,203,892	3,354,772
Human services	7,567,653	7,844,684	6,814,750
Culture and recreation	14,078,941	14,123,991	12,544,222
Court related	8,125,133	8,124,785	6,401,885
Debt service:			
Principal retirement	2,093,772	2,093,772	1,849,772
Interest and fiscal charges	<u>194,563</u>	<u>194,563</u>	<u>118,238</u>
TOTAL EXPENDITURES	<u>150,591,470</u>	<u>160,684,602</u>	<u>142,676,065</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(12,415,067)</u>	<u>(21,391,986)</u>	<u>(6,443,204)</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	3,123,835	3,123,835	3,277,845
Transfers in - from Officers	-	-	-
Transfers in - from Board	<u>1,284,335</u>	<u>1,273,357</u>	<u>1,250,157</u>
Net transfers in	<u>4,408,170</u>	<u>4,397,192</u>	<u>4,528,002</u>
Transfers out	(8,436,851)	(8,740,252)	(6,983,188)
Transfers out - to Officers	(406,954)	(406,954)	(406,954)
Transfers out - to Board	-	-	-
Net transfers out	<u>(8,843,805)</u>	<u>(9,147,206)</u>	<u>(7,390,142)</u>
Long-term debt issued	3,485,000	4,179,967	3,102,067
Sale of capital assets	<u>100,000</u>	<u>100,000</u>	<u>116,362</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(850,635)</u>	<u>(470,047)</u>	<u>356,289</u>
NET CHANGE IN FUND BALANCE	(13,265,702)	(21,862,033)	(6,086,915)
FUND BALANCES, BEGINNING OF YEAR	<u>37,821,368</u>	<u>37,821,368</u>	<u>40,259,973</u>
FUND BALANCES, END OF YEAR	<u>\$ 24,555,666</u>	<u>\$ 15,959,335</u>	<u>\$ 34,173,058</u> (concluded)

NON-MAJOR 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.

Mental Health – To account for revenues received and expenses incurred in providing outpatient services for both children and adult case management, crisis therapy, and substance abuse treatment.

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

Utility Regulation – To account for regulatory and franchise fees collected and expenses incurred in the regulation of private water and sewer utilities in the un-incorporated areas within St. Johns County.

FS 939 Additional Court Costs – To account for additional revenues imposed on felony, misdemeanor or criminal traffic cases to fund a portion of court-related expenses for certain court innovations, legal aid programs, law libraries and to support teen court programs, juvenile assessment centers and other juvenile alternative programs.

Court Technology – 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.

SPECIAL REVENUE FUNDS DESCRIPTIONS (continued)

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.

Sidewalk Mitigation – To account for revenues and expenditures related to installation and mitigation efforts required by County Ordinance for additional sidewalk construction within the County.

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

Amphitheater – To improve, operate and maintain the St. Augustine Amphitheater for the development of the arts in St. Johns County.

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.

Art Specialty Licenses – To account for revenues from arts license plates to be used for culture and recreation activities.

SPECIAL REVENUE FUNDS DESCRIPTIONS (continued)

Choose Life Specialty Licenses – To account for revenues from choose life license plates to be used for human services relating to counseling and meeting the physical needs of pregnant women who are committed to placing their children for adoption.

E911 Communications – To account for revenues and expenditures related to the Emergency Response System.

Fire District – To account for revenues and expenditures for the operation of the County's sixteen volunteer fire stations.

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 other financing sources provided by the county general fund for the continued maintenance and refurbishment of boating canals within the Treasure Beach subdivision.

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

World Commerce Center DRI – To account for developer contributions towards low-to-medium income housing subsidies within the Development of Regional Impact ("DRI") for citizens that live in the DRI.

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.

Drivers Education and Safety – To account for revenues and expenditures related to driver education and safety programs.

Summerhaven MSTU – 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.

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

SPECIAL REVENUE FUNDS DESCRIPTIONS (concluded)

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

School Crossing Guards – To account for the Board's direct subsidy of the Sheriff's school crossing guards program and to account for revenues from "second dollar" assessment on fines and related expenditures for law enforcement education pursuant to Chapter 938.15, Florida Statutes.

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.

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

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 2003 – The bonds account for the debt service requirements to retire the bonds issued during fiscal year 2003. 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 Bonds, Series 2006 – The bonds account for the debt service requirements to retire the bonds issued during this fiscal year. 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 1998 & 2002 – To account for debt service requirements to retire bonds issued to advance refund the 1989 Sales Tax Revenue Bonds. 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 2004 – To account for debt service requirements to retire the bonds issued during fiscal year 2004. 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.

DEBT SERVICE FUNDS DESCRIPTIONS (concluded)

Sales Tax Revenue Refunding Bonds, Series 2006 – To account for debt service requirements to retire the bonds issued during this fiscal year. 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.

\$45M FLGFC 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, \$1M Note – 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.

GE Capital Note – 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 Florida Power and Light ("FPL") 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.

State Revenue Sharing Revenue Bonds, Series 2005 - To account for the debt service requirements to retire annual bonds. 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.

Fannie Mae \$2M Note, Series 2006 – To account for debt service requirements to retire the note issued during this fiscal year. These notes are payable solely from and secured by a lien upon and pledge of the Board of County Commissioners pledge to budget and appropriate sufficient funding to retire the debt annually.

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:

Northwest Road Projects – To account for resources to be used to fund the construction of a road in the Northwestern quadrant of the County.

Transportation Revenue Bond Projects, Series 2003 – To account for bond proceeds used for engineering, right of way acquisition and the construction of numerous county infrastructure projects relating to the County's transportation improvement plan.

Transportation Revenue Bond Projects, Series 2006 – To account for bond proceeds used for engineering, right of way acquisition and the construction of numerous county infrastructure projects relating to the County's transportation improvement plan.

CAPITAL PROJECTS FUNDS DESCRIPTIONS (concluded)

Park Projects – To account for multiple financial resources from grants, impact fees and ad valorem taxes, which the Board has committed to developing, expanding and constructing several parks and recreation facilities, and the associated expenditures.

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.

Holmes Boulevard – To account for resources to be used to construct a by-pass around the City of St. Augustine. This by-pass will connect SR 207 and SR 16 and is intended to relieve traffic congestion through current infrastructure improvements.

St. Johns County Transit System Projects – To account for federal financial assistance and the Board's matching funds for the development and construction of a County motor pool for the operation and maintenance of the county's new transit fleet, as well as the acquisition of new buses to improve the reliability and safety of the fleet.

Sales Tax Revenue Bond Projects, Series 2004 - To account for bond proceeds used for numerous county construction and infrastructure projects relating to the County's capital improvement plan.

Sales Tax Revenue Bond Projects, Series 2006 - To account for bond proceeds used for numerous county construction and infrastructure projects relating to the County's capital improvement plan.

State Revenue Sharing Revenue Bond Projects, Series 2005 - To account for bond proceeds used for numerous county construction and infrastructure projects relating to the County's capital improvement plan.

SR207 Fair Share Capital Program - To account for developer contributions for transportation infrastructure improvements along the SR207 Corridor under the "fair share" requirements of recently approved legislation.

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2008

Special Revenue Funds

	County Health Department	Building Services	Court Facilities	Law Enforcement Trust
ASSETS				
Equity in pooled cash and cash equivalents	\$ 128,718	\$ 1,612,418	\$ 2,341,598	\$ 133,986
Investments				
Accounts receivable		1,134		
Notes receivable				
Interest receivable				
Due from other funds			35,458	1
Due from other governments				
Inventory				
TOTAL ASSETS	\$ 128,718	\$ 1,613,552	\$ 2,377,056	\$ 133,987
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 115,861	\$ 86,942	\$ 702,979	
Customer deposits				
Due to other funds		11,799		\$ 45,745
Due to other governments				
Deferred revenue				
TOTAL LIABILITIES	115,861	98,741	702,979	\$ 45,745
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				
Court Modernization				
School crossing guard and law enforcement education				
Canteen Fund				
Equitable Sharing Fund				
Teen Court				
Inventory				
Long-term note receivable				
Capital outlay				
Debt service				
Unreserved-undesignated	12,857	1,514,811	1,674,077	88,242
TOTAL FUND BALANCES (DEFICIT)	12,857	1,514,811	1,674,077	88,242
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 128,718	\$ 1,613,552	\$ 2,377,056	\$ 133,987

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2008

Special Revenue Funds (continued)

	State Housing Initiatives Program	Mental Health	Community Based Care	Utility Regulation
ASSETS				
Equity in pooled cash and cash equivalents	\$ 1,876,399	\$ 395,844	\$ 519,840	\$ 248,060
Investments	435,743			
Accounts receivable		40,917	1,207	7,678
Notes receivable	300,000			
Interest receivable	3,178			
Due from other funds				
Due from other governments		256,092		
Inventory				
TOTAL ASSETS	\$ 2,615,320	\$ 692,853	\$ 521,047	\$ 255,738
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 9,306	\$ 206,411	\$ 123,545	
Customer deposits				
Due to other funds	477	11,496	8,467	
Due to other governments			3,449	
Deferred revenue			385,586	
TOTAL LIABILITIES	9,783	217,907	521,047	\$ -
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				
Court Modernization				
School crossing guard and law enforcement education				
Canteen Fund				
Equitable Sharing Fund				
Teen Court				
Inventory				
Long-term note receivable	300,000			
Capital outlay				
Debt service				
Unreserved-undesignated	2,305,537	474,946	-	255,738
TOTAL FUND BALANCES (DEFICIT)	2,605,537	474,946	-	255,738
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 2,615,320	\$ 692,853	\$ 521,047	\$ 255,738

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2008

Special Revenue Funds (continued)

	FS 939 Additional Court Costs	Court Technology Fund	Crime Prevention Fund	Beach
ASSETS				
Equity in pooled cash and cash equivalents	\$ 268,515	\$ 2,908,836	\$ 6,840	\$ 127,560
Investments		296,821		
Accounts receivable				30
Notes receivable				
Interest receivable		2,992		
Due from other funds	20,963	29,514	6,601	
Due from other governments				34,000
Inventory				
TOTAL ASSETS	\$ 289,478	\$ 3,238,163	\$ 13,441	\$ 161,590
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 63,076	\$ 2,318		\$ 37,548
Customer deposits				
Due to other funds	4,361		\$ 12,366	1,112
Due to other governments				
Deferred revenue				
TOTAL LIABILITIES	\$ 67,437	2,318	12,366	38,660
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				
Court Modernization				
School crossing guard and law enforcement education				
Canteen Fund				
Equitable Sharing Fund				
Teen Court				
Inventory				
Long-term note receivable				
Capital outlay				
Debt service				
Unreserved-undesignated	222,041	3,235,845	1,075	122,930
TOTAL FUND BALANCES (DEFICIT)	222,041	3,235,845	1,075	122,930
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 289,478	\$ 3,238,163	\$ 13,441	\$ 161,590

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2008

Special Revenue Funds (continued)

	Pier	Tourist Development Tax	Tree Bank	Sidewalk Mitigation
ASSETS				
Equity in pooled cash and cash equivalents	\$ 16,036	\$ 2,722,149	\$ 3,339,489	\$ 93,768
Investments			284,101	
Accounts receivable		218,541		
Notes receivable				
Interest receivable			2,962	
Due from other funds				
Due from other governments				
Inventory				
TOTAL ASSETS	\$ 16,036	\$ 2,940,690	\$ 3,626,552	\$ 93,768
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 4,643	\$ 424,181	\$ 3,078	
Customer deposits				
Due to other funds	475	775		
Due to other governments				
Deferred revenue				
TOTAL LIABILITIES	5,118	424,956	3,078	\$ -
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				
Court Modernization				
School crossing guard and law enforcement education				
Canteen Fund				
Equitable Sharing Fund				
Teen Court				
Inventory				
Long-term note receivable				
Capital outlay				
Debt service				
Unreserved-undesignated	10,918	2,515,734	3,623,474	93,768
TOTAL FUND BALANCES (DEFICIT)	10,918	2,515,734	3,623,474	93,768
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 16,036	\$ 2,940,690	\$ 3,626,552	\$ 93,768

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2008

Special Revenue Funds (continued)

	Communications Surcharge	Amphitheater	Alcohol and Drug Abuse	Boating Improvement
ASSETS				
Equity in pooled cash and cash equivalents	\$ 1,076,086	\$ 1,285,143	\$ 2,747	\$ 232,719
Investments				
Accounts receivable		952		
Notes receivable				
Interest receivable				
Due from other funds	22,307		725	
Due from other governments				96,987
Inventory				
TOTAL ASSETS	\$ 1,098,393	\$ 1,286,095	\$ 3,472	\$ 329,706
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities		\$ 56,949		\$ 58,574
Customer deposits		2,000		
Due to other funds		475		
Due to other governments		30,832		
Deferred revenue		759,493		
TOTAL LIABILITIES	\$ -	\$ 849,749	\$ -	\$ 58,574
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				
Court Modernization				
School crossing guard and law enforcement education				
Canteen Fund				
Equitable Sharing Fund				
Teen Court				
Inventory				
Long-term note receivable				
Capital outlay				
Debt service				
Unreserved-undesignated	1,098,393	436,346	3,472	271,132
TOTAL FUND BALANCES (DEFICIT)	1,098,393	436,346	3,472	271,132
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 1,098,393	\$ 1,286,095	\$ 3,472	\$ 329,706

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2008

Special Revenue Funds (continued)

	Impact Fees Buildings	Impact Fees Police	Impact Fees Fire/EMS	Impact Fees Roads
ASSETS				
Equity in pooled cash and cash equivalents	\$ 158,181	\$ 2,267,103	\$ 149,346	\$ 9,514,652
Investments				5,726,190
Accounts receivable				
Notes receivable				
Interest receivable				42,950
Due from other funds				
Due from other governments	752	175	2,058	7,381
Inventory				
TOTAL ASSETS	\$ 158,933	\$ 2,267,278	\$ 151,404	\$ 15,291,173
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities				\$ 20,037
Customer deposits				175,000
Due to other funds			\$ 120,569	
Due to other governments				
Deferred revenue				
TOTAL LIABILITIES	\$ -	\$ -	\$ 120,569	\$ 195,037
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				
Court Modernization				
School crossing guard and law enforcement education				
Canteen Fund				
Equitable Sharing Fund				
Teen Court				
Inventory				
Long-term note receivable				
Capital outlay				
Debt service				
Unreserved-undesignated	158,933	2,267,278	30,835	15,096,136
TOTAL FUND BALANCES (DEFICIT)	158,933	2,267,278	30,835	15,096,136
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 158,933	\$ 2,267,278	\$ 151,404	\$ 15,291,173

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2008

Special Revenue Funds (continued)

	Impact Fees Parks	Art Specialty Licenses	Choose Life Specialty Licenses	E-911 Communi- cations
ASSETS				
Equity in pooled cash and cash equivalents	\$ 1,173,544	\$ 13,206	\$ 14,911	\$ 414,705
Investments				
Accounts receivable				
Notes receivable				
Interest receivable				
Due from other funds				
Due from other governments	2,296	1,392		89,879
Inventory				
TOTAL ASSETS	\$ 1,175,840	\$ 14,598	\$ 14,911	\$ 504,584
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 146,032	\$ 3,663	\$ 254	
Customer deposits				
Due to other funds				\$ 146,193
Due to other governments				
Deferred revenue				
TOTAL LIABILITIES	146,032	3,663	254	146,193
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				
Court Modernization				
School crossing guard and law enforcement education				
Canteen Fund				
Equitable Sharing Fund				
Teen Court				
Inventory				
Long-term note receivable				
Capital outlay				
Debt service				
Unreserved-undesignated	1,029,808	10,935	14,657	358,391
TOTAL FUND BALANCES (DEFICIT)	1,029,808	10,935	14,657	358,391
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 1,175,840	\$ 14,598	\$ 14,911	\$ 504,584

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2008

Special Revenue Funds (continued)

	Fire District	Vilano Street Lighting	St. Augustine South Street Lighting	Elkton Drainage
ASSETS				
Equity in pooled cash and cash equivalents	\$ 2,578,875	\$ 8,275	\$ 5,578	\$ 32,454
Investments	9,875,081			
Accounts receivable	20,867			
Notes receivable				
Interest receivable	49,762			
Due from other funds	120,570			
Due from other governments	13,580			
Inventory				
TOTAL ASSETS	\$ 12,658,735	\$ 8,275	\$ 5,578	\$ 32,454
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 538,765	\$ 913	\$ 3,230	
Customer deposits				
Due to other funds	48,200			
Due to other governments				
Deferred revenue				
TOTAL LIABILITIES	586,965	913	3,230	\$ -
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				
Court Modernization				
School crossing guard and law enforcement education				
Canteen Fund				
Equitable Sharing Fund				
Teen Court				
Inventory				
Long-term note receivable				
Capital outlay				
Debt service				
Unreserved-undesignated	12,071,770	7,362	2,348	32,454
TOTAL FUND BALANCES (DEFICIT)	12,071,770	7,362	2,348	32,454
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 12,658,735	\$ 8,275	\$ 5,578	\$ 32,454

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2008

Special Revenue Funds (continued)

	Private Roads M.S.B.U.	Treasure Beach M.S.B.U.	Northwest Recreation	World Commerce Center DRI
ASSETS				
Equity in pooled cash and cash equivalents	\$ 5,171	\$ 10,109	\$ 69,874	\$ 57,888
Investments				
Accounts receivable			140	
Notes receivable				
Interest receivable				
Due from other funds				
Due from other governments				
Inventory				
TOTAL ASSETS	\$ 5,171	\$ 10,109	\$ 70,014	\$ 57,888
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities				
Customer deposits				
Due to other funds	\$ 146,602	\$ 84,626		
Due to other governments				
Deferred revenue				
TOTAL LIABILITIES	146,602	84,626	\$ -	\$ -
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				
Court Modernization				
School crossing guard and law enforcement education				
Canteen Fund				
Equitable Sharing Fund				
Teen Court				
Inventory				
Long-term note receivable				
Capital outlay				
Debt service				
Unreserved-undesignated	(141,431)	(74,517)	70,014	57,888
TOTAL FUND BALANCES (DEFICIT)	(141,431)	(74,517)	70,014	57,888
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 5,171	\$ 10,109	\$ 70,014	\$ 57,888

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2008

Special Revenue Funds (continued)

	St. Johns County Community Redevelopment Agency	Driver's Education Safety Fund	Summerhaven MSTU	Court Modernization
ASSETS				
Equity in pooled cash and cash equivalents	\$ 3,823,964	\$ 67,798	\$ 4,701	\$ 603,061
Investments	480,623			
Accounts receivable	6,204			49,624
Notes receivable				
Interest receivable	3,712			
Due from other funds		11,565		
Due from other governments				
Inventory				
TOTAL ASSETS	\$ 4,314,503	\$ 79,363	\$ 4,701	\$ 652,685
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 1,383,440			\$ 22,574
Customer deposits				
Due to other funds	296			1,280
Due to other governments				
Deferred revenue				
TOTAL LIABILITIES	1,383,736	\$ -	\$ -	23,854
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				
Court Modernization				628,831
School crossing guard and law enforcement education				
Canteen Fund				
Equitable Sharing Fund				
Teen Court				
Inventory				
Long-term note receivable				
Capital outlay				
Debt service				
Unreserved-undesignated	2,930,767	79,363	4,701	
TOTAL FUND BALANCES (DEFICIT)	2,930,767	79,363	4,701	628,831
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 4,314,503	\$ 79,363	\$ 4,701	\$ 652,685

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2008

Special Revenue Funds (continued)

	Records Modernization	Teen Court	School Crossing Guards Fund	HIDTA Fund
ASSETS				
Equity in pooled cash and cash equivalents	\$ 548,562	\$ 239,272	\$ 34,700	\$ 109,898
Investments				
Accounts receivable	15,562			
Notes receivable				
Interest receivable				
Due from other funds				
Due from other governments				1,427
Inventory				
TOTAL ASSETS	\$ 564,124	\$ 239,272	\$ 34,700	\$ 111,325
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities		\$ 3,196	\$ 8,570	\$ 111,325
Customer deposits				
Due to other funds		454		
Due to other governments		283		
Deferred revenue				
TOTAL LIABILITIES	\$ -	\$ 3,933	\$ 8,570	\$ 111,325
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization	564,124			
Court Modernization				
School crossing guard and law enforcement education			26,130	
Canteen Fund				
Equitable Sharing Fund				
Teen Court		235,339		
Inventory				
Long-term note receivable				
Capital outlay				
Debt service				
Unreserved-undesignated				
TOTAL FUND BALANCES (DEFICIT)	564,124	235,339	26,130	-
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 564,124	\$ 239,272	\$ 34,700	\$ 111,325

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2008

Special Revenue Funds (concluded)

	Canteen Fund	Equitable Sharing Proceeds Fund	NET Fund	Total Special Revenue
ASSETS				
Equity in pooled cash and cash equivalents	\$ 108,459	\$ 33,398	\$ 229,015	\$ 41,613,451
Investments				17,098,559
Accounts receivable	55,116			417,972
Notes receivable				300,000
Interest receivable				105,556
Due from other funds				247,704
Due from other governments				506,019
Inventory	19,511			19,511
TOTAL ASSETS	\$ 183,086	\$ 33,398	\$ 229,015	\$ 60,308,772
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 11,555			\$ 4,148,965
Customer deposits				177,000
Due to other funds	22,286			668,054
Due to other governments				34,564
Deferred revenue			\$ 229,015	1,374,094
TOTAL LIABILITIES	33,841	\$ -	229,015	6,402,677
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				564,124
Court Modernization				628,831
School crossing guard and law enforcement education				26,130
Canteen Fund	129,734			129,734
Equitable Sharing Fund		33,398		33,398
Teen Court				235,339
Inventory	19,511			19,511
Long-term note receivable				300,000
Capital outlay				-
Debt service				-
Unreserved-undesignated			-	51,969,028
TOTAL FUND BALANCES (DEFICIT)	149,245	33,398	-	53,906,095
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 183,086	\$ 33,398	\$ 229,015	\$ 60,308,772

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2008

Debt Service Funds

	Transportation Improvement Revenue Bonds, Series 2003	Transportation Improvement Revenue Bonds, Series 2006	Sales Tax Revenue Refunding Bonds, Series 1998 & 2002	Sales Tax Revenue Bonds, Series 2004
ASSETS				
Equity in pooled cash and cash equivalents	\$ 3,452	\$ 46,244	\$ 15,081	\$ 57,543
Investments				
Accounts receivable				
Notes receivable				
Interest receivable				
Due from other funds				
Due from other governments				
Inventory				
TOTAL ASSETS	\$ 3,452	\$ 46,244	\$ 15,081	\$ 57,543
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities				
Customer deposits				
Due to other funds				
Due to other governments				
Deferred revenue				
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				
Court Modernization				
School crossing guard and law enforcement education				
Canteen Fund				
Equitable Sharing Fund				
Teen Court				
Inventory				
Long-term note receivable				
Capital outlay				
Debt service	3,452	46,244	15,081	57,543
Unreserved-undesignated				
TOTAL FUND BALANCES (DEFICIT)	3,452	46,244	15,081	57,543
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 3,452	\$ 46,244	\$ 15,081	\$ 57,543

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2008

Debt Service Funds (continued)

	Sales Tax Revenue Bonds, Series 2006	Ponte Vedra MSD State Revolving Loan	\$45M FLGFC Pooled Commercial Paper Loan Program	St. Johns County Community Redevelopment Agency Notes
ASSETS				
Equity in pooled cash and cash equivalents	\$ 80,494	\$ 1,327,418	\$ 553,193	\$ 320,665
Investments				
Accounts receivable				
Notes receivable				
Interest receivable				
Due from other funds				
Due from other governments				
Inventory				
TOTAL ASSETS	\$ 80,494	\$ 1,327,418	\$ 553,193	\$ 320,665
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities			\$ 41,835	
Customer deposits				
Due to other funds				
Due to other governments				
Deferred revenue				
TOTAL LIABILITIES	\$ -	\$ -	41,835	\$ -
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				
Court Modernization				
School crossing guard and law enforcement education				
Canteen Fund				
Equitable Sharing Fund				
Teen Court				
Inventory				
Long-term note receivable				
Capital outlay				
Debt service	80,494	1,327,418	511,358	320,665
Unreserved-undesignated				
TOTAL FUND BALANCES (DEFICIT)	80,494	1,327,418	511,358	320,665
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 80,494	\$ 1,327,418	\$ 553,193	\$ 320,665

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2008

Debt Service Funds (continued)

	GE Capital Note	State Revenue Sharing Revenue Bonds, Series 2005	Fannie Mae \$2M Note, Series 2006	Total Debt Service
ASSETS				
Equity in pooled cash and cash equivalents	\$ 285	\$ 30,507	\$ 568,427	\$ 3,003,309
Investments				-
Accounts receivable				-
Notes receivable				-
Interest receivable				-
Due from other funds				-
Due from other governments				-
Inventory				-
TOTAL ASSETS	\$ 285	\$ 30,507	\$ 568,427	\$ 3,003,309
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities				\$ 41,835
Customer deposits				-
Due to other funds				-
Due to other governments				-
Deferred revenue				-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	41,835
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				-
Court Modernization				-
School crossing guard and law enforcement education				-
Canteen Fund				-
Equitable Sharing Fund				-
Teen Court				-
Inventory				-
Long-term note receivable				-
Capital outlay				-
Debt service	285	30,507	568,427	2,961,474
Unreserved-undesignated				-
TOTAL FUND BALANCES (DEFICIT)	285	30,507	568,427	2,961,474
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 285	\$ 30,507	\$ 568,427	\$ 3,003,309

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2008

Capital Project Funds

	Northwest Road Projects	Transportation Revenue Bond Projects, Series 2006	Park Projects	Beach Re-nourishment Project
ASSETS				
Equity in pooled cash and cash equivalents	\$ 4,402,151	\$ 241,931	\$ 1,169,325	\$ 1,661,967
Investments		20,646,970		
Accounts receivable				
Notes receivable				
Interest receivable		77,860		
Due from other funds				
Due from other governments		2,890,985	21,000	78,348
Inventory				
TOTAL ASSETS	\$ 4,402,151	\$ 23,857,746	\$ 1,190,325	\$ 1,740,315
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities		\$ 221,598	\$ 7,750	\$ 54,979
Customer deposits				
Due to other funds				
Due to other governments				
Deferred revenue				
TOTAL LIABILITIES	\$ -	221,598	7,750	54,979
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				
Court Modernization				
School crossing guard and law enforcement education				
Canteen Fund				
Equitable Sharing Fund				
Teen Court				
Inventory				
Long-term note receivable				
Capital outlay	4,402,151	23,636,148	1,182,575	1,685,336
Debt service				
Unreserved-undesignated				
TOTAL FUND BALANCES (DEFICIT)	4,402,151	23,636,148	1,182,575	1,685,336
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 4,402,151	\$ 23,857,746	\$ 1,190,325	\$ 1,740,315

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2008

Capital Projects Funds (continued)

	Holmes Blvd.	St. Johns County Transit System Projects	Sales Tax Revenue Bond Projects, Series 2004	Sales Tax Revenue Bond Projects, Series 2006
ASSETS				
Equity in pooled cash and cash equivalents	\$ 801,021	\$ 110,795	\$ 687,791	\$ 198,429
Investments				10,906,419
Accounts receivable				
Notes receivable				
Interest receivable				46,477
Due from other funds				
Due from other governments		99,628	500,000	
Inventory				
TOTAL ASSETS	\$ 801,021	\$ 210,423	\$ 1,187,791	\$ 11,151,325
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 506,516	\$ 92,928	\$ 133,433	\$ 1,134,080
Customer deposits				
Due to other funds				
Due to other governments		21,439		
Deferred revenue				
TOTAL LIABILITIES	506,516	114,367	133,433	1,134,080
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				
Court Modernization				
School crossing guard and law enforcement education				
Canteen Fund				
Equitable Sharing Fund				
Teen Court				
Inventory				
Long-term note receivable				
Capital outlay	294,505	96,056	1,054,358	10,017,245
Debt service				
Unreserved-undesignated				
TOTAL FUND BALANCES (DEFICIT)	294,505	96,056	1,054,358	10,017,245
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 801,021	\$ 210,423	\$ 1,187,791	\$ 11,151,325

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2008

Capital Projects Funds (concluded)

	State Revenue Sharing Revenue Bond Projects, Series 2005	SR207 Fair Share Capital Program	Total Capital Projects	Total Other Governmental Funds
ASSETS				
Equity in pooled cash and cash equivalents	\$ 420,788	\$ 1,121,141	\$ 10,815,339	\$ 55,432,099
Investments	2,644,655		34,198,044	51,296,603
Accounts receivable			-	417,972
Notes receivable			-	300,000
Interest receivable	12,293		136,630	242,186
Due from other funds			-	247,704
Due from other governments			3,589,961	4,095,980
Inventory			-	19,511
TOTAL ASSETS	\$ 3,077,736	\$ 1,121,141	\$ 48,739,974	\$ 112,052,055
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 684,942	\$ 16,336	\$ 2,852,562	\$ 7,043,362
Customer deposits			-	177,000
Due to other funds			-	668,054
Due to other governments			21,439	56,003
Deferred revenue			-	1,374,094
TOTAL LIABILITIES	684,942	16,336	2,874,001	9,318,513
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization			-	564,124
Court Modernization			-	628,831
School crossing guard and law enforcement education			-	26,130
Canteen Fund			-	129,734
Equitable Sharing Fund			-	33,398
Teen Court			-	235,339
Inventory			-	19,511
Long-term note receivable			-	300,000
Capital outlay	2,392,794	1,104,805	45,865,973	45,865,973
Debt service			-	2,961,474
Unreserved-undesignated			-	51,969,028
TOTAL FUND BALANCES (DEFICIT)	2,392,794	1,104,805	45,865,973	102,733,542
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 3,077,736	\$ 1,121,141	\$ 48,739,974	\$ 112,052,055

(concluded)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

Special Revenue Funds					
	County Health Department	Building Services	Housing Abatement Program	Court Facilities	Law Enforcement Trust
REVENUES:					
Taxes	\$ 394,932				
Special assessments					
Licenses and permits		\$ 3,419,481			
Intergovernmental					
Charges for services					
Fines and forfeitures				\$ 443,575	
Contributions					
Investment income	8,418	68,453	\$ 2,525	78,672	\$ 3,685
Miscellaneous revenue		127	6,904		
TOTAL REVENUES	403,350	3,488,061	9,429	522,247	3,685
EXPENDITURES:					
Current:					
General government					
Public safety		4,445,018			48,295
Physical environment					
Transportation					
Economic environment			30,098		
Human services	465,559				
Culture and recreation					
Court Related				2,163,372	
Capital Outlay:					
Debt service:					
Principal retirement					
Interest and fiscal charges					
Issuance costs					
TOTAL EXPENDITURES	465,559	4,445,018	30,098	2,163,372	48,295
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(62,209)	(956,957)	(20,669)	(1,641,125)	(44,610)
OTHER FINANCING SOURCES (USES):					
Transfers in	4,000			100,000	15,782
Transfers out			(69,710)	(359,074)	
Long-term debt issued				2,488,450	
Sale of capital assets					18,906
TOTAL OTHER FINANCING SOURCES (USES)	4,000	-	(69,710)	2,229,376	34,688
NET CHANGE IN FUND BALANCES	(58,209)	(956,957)	(90,379)	588,251	(9,922)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	71,066	2,471,768	90,379	1,085,826	98,164
FUND BALANCES (DEFICITS), END OF YEAR	\$ 12,857	\$ 1,514,811	\$ -	\$ 1,674,077	\$ 88,242

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

Special Revenue Funds (continued)

	State Housing Initiatives Program	Mental Health	Community Based Care	Utility Regulation	FS 939 Additional Court Costs
REVENUES:					
Taxes				\$ 32,369	
Special assessments					
Licenses and permits					
Intergovernmental	\$ 1,128,772	\$ 2,039,624	\$ 4,442,928		
Charges for services		515,954		1,129	
Fines and forfeitures					\$ 217,756
Contributions					
Investment income	99,995	10,902		10,803	9,076
Miscellaneous revenue	98,259	11,081			
TOTAL REVENUES	1,327,026	2,577,561	4,442,928	44,301	226,832
EXPENDITURES:					
Current:					
General government				149,759	
Public safety					
Physical environment					
Transportation					
Economic environment	1,937,057				
Human services		4,457,895	4,290,990		
Culture and recreation					
Court Related					496,914
Capital Outlay:					
Debt service:					
Principal retirement					
Interest and fiscal charges					
Issuance costs					
TOTAL EXPENDITURES	1,937,057	4,457,895	4,290,990	149,759	496,914
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(610,031)	(1,880,334)	151,938	(105,458)	(270,082)
OTHER FINANCING SOURCES (USES):					
Transfers in		1,748,759			248,576
Transfers out			(151,938)		
Long-term debt issued					
Sale of capital assets					
TOTAL OTHER FINANCING SOURCES (USES)	-	1,748,759	(151,938)	-	248,576
NET CHANGE IN FUND BALANCES	(610,031)	(131,575)	-	(105,458)	(21,506)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	3,215,568	606,521	-	361,196	243,547
FUND BALANCES (DEFICITS), END OF YEAR	\$ 2,605,537	\$ 474,946	\$ -	\$ 255,738	\$ 222,041

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

Special Revenue Funds (continued)

	Court Technology Fund	Crime Prevention Fund	Beach	Pier	Tourist Development Tax
REVENUES:					
Taxes					\$ 5,241,193
Special assessments					
Licenses and permits					
Intergovernmental			\$ 675		20,000
Charges for services			997,823	\$ 150,259	
Fines and forfeitures	\$ 507,966	\$ 78,455	78,437		
Contributions			6,292	969	40,505
Investment income	99,145	179			
Miscellaneous revenue					
TOTAL REVENUES	607,111	78,634	1,083,227	151,228	5,301,698
EXPENDITURES:					
Current:					
General government					2,855,667
Public safety			1,017,057		
Physical environment					
Transportation					
Economic environment					
Human services					
Culture and recreation			468,495	206,676	1,259,276
Court Related	184,476				
Capital Outlay:					
Debt service:					
Principal retirement					
Interest and fiscal charges					
Issuance costs					
TOTAL EXPENDITURES	184,476	-	1,485,552	206,676	4,114,943
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	422,635	78,634	(402,325)	(55,448)	1,186,755
OTHER FINANCING SOURCES (USES):					
Transfers in			486,751	23,375	
Transfers out		(78,455)	(140,000)		(969,776)
Long-term debt issued					
Sale of capital assets					
TOTAL OTHER FINANCING SOURCES (USES)	-	(78,455)	346,751	23,375	(969,776)
NET CHANGE IN FUND BALANCES	422,635	179	(55,574)	(32,073)	216,979
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	2,813,210	896	178,504	42,991	2,298,755
FUND BALANCES (DEFICITS), END OF YEAR	\$ 3,235,845	\$ 1,075	\$ 122,930	\$ 10,918	\$ 2,515,734

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

Special Revenue Funds (continued)

	Tree Bank	Sidewalk Mitigation	Communi- cations Surcharge	Davis Park Recreation	Amphitheater
REVENUES:					
Taxes					
Special assessments					
Licenses and permits					
Intergovernmental					
Charges for services	\$ 1,141,710	\$ 8,500		\$ 59,002	\$ 1,865,359
Fines and forfeitures			\$ 286,595		
Contributions				30,000	
Investment income	100,421	3,152	27,802	5,456	16,516
Miscellaneous revenue					3,395
TOTAL REVENUES	1,242,131	11,652	314,397	94,458	1,885,270
EXPENDITURES:					
Current:					
General government					
Public safety					
Physical environment	48,750				
Transportation		54,488			
Economic environment					
Human services					
Culture and recreation				129,432	2,017,565
Court Related					
Capital Outlay:					
Debt service:					
Principal retirement					
Interest and fiscal charges					
Issuance costs					
TOTAL EXPENDITURES	48,750	54,488	-	129,432	2,017,565
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,193,381	(42,836)	314,397	(34,974)	(132,295)
OTHER FINANCING SOURCES (USES):					
Transfers in					350,000
Transfers out				(129,275)	
Long-term debt issued					
Sale of capital assets					
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(129,275)	350,000
NET CHANGE IN FUND BALANCES	1,193,381	(42,836)	314,397	(164,249)	217,705
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	2,430,093	136,604	783,996	164,249	218,641
FUND BALANCES (DEFICITS), END OF YEAR	\$ 3,623,474	\$ 93,768	\$ 1,098,393	\$ -	\$ 436,346

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

Special Revenue Funds (continued)

	Alcohol & Drug Abuse	Boating Improvement	Impact Fees Buildings	Impact Fees Police	Impact Fees Fire/EMS
REVENUES:					
Taxes					
Special assessments			\$ 957,942	\$ 465,198	\$ 770,145
Licenses and permits					
Intergovernmental		\$ 182,440			
Charges for services					
Fines and forfeitures	\$ 10,084				
Contributions					
Investment income	202	13,275	12,320	62,558	7,755
Miscellaneous revenue					
TOTAL REVENUES	10,286	195,715	970,262	527,756	777,900
EXPENDITURES:					
Current:					
General government			204,258		
Public safety				51,224	168,625
Physical environment					
Transportation					
Economic environment					
Human services	25,000				
Culture and recreation		399,368			
Court Related					
Capital Outlay:					
Debt service:					
Principal retirement					
Interest and fiscal charges					
Issuance costs					
TOTAL EXPENDITURES	25,000	399,368	204,258	51,224	168,625
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(14,714)	(203,653)	766,004	476,532	609,275
OTHER FINANCING SOURCES (USES):					
Transfers in					75,000
Transfers out			(1,106,543)		(1,195,110)
Long-term debt issued					
Sale of capital assets					
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(1,106,543)	-	(1,120,110)
NET CHANGE IN FUND BALANCES	(14,714)	(203,653)	(340,539)	476,532	(510,835)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	18,186	474,785	499,472	1,790,746	541,670
FUND BALANCES (DEFICITS), END OF YEAR	\$ 3,472	\$ 271,132	\$ 158,933	\$ 2,267,278	\$ 30,835

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

Special Revenue Funds (continued)

	Impact Fees Roads	Impact Fees Parks	Art Specialty Licenses	Choose Life Specialty Licenses	E-911 Communi- cations
REVENUES:					
Taxes					
Special assessments	\$ 6,184,140	\$ 788,511			
Licenses and permits			\$ 8,912	\$ 14,653	\$ 998,350
Intergovernmental					
Charges for services					
Fines and forfeitures					
Contributions					
Investment income	729,027	61,075	463	404	12,345
Miscellaneous revenue					
TOTAL REVENUES	6,913,167	849,586	9,375	15,057	1,010,695
EXPENDITURES:					
Current:					
General government					
Public safety					
Physical environment					
Transportation	8,610,942				
Economic environment					
Human services				17,500	
Culture and recreation		1,059,122	14,106		
Court Related					
Capital Outlay:					
Debt service:					
Principal retirement					
Interest and fiscal charges					
Issuance costs					
TOTAL EXPENDITURES	8,610,942	1,059,122	14,106	17,500	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,697,775)	(209,536)	(4,731)	(2,443)	1,010,695
OTHER FINANCING SOURCES (USES):					
Transfers in					
Transfers out	(2,650,000)	(677,578)			(1,031,701)
Long-term debt issued					
Sale of capital assets					
TOTAL OTHER FINANCING SOURCES (USES)	(2,650,000)	(677,578)	-	-	(1,031,701)
NET CHANGE IN FUND BALANCES	(4,347,775)	(887,114)	(4,731)	(2,443)	(21,006)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	19,443,911	1,916,922	15,666	17,100	379,397
FUND BALANCES (DEFICITS), END OF YEAR	\$ 15,096,136	\$ 1,029,808	\$ 10,935	\$ 14,657	\$ 358,391

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

Special Revenue Funds (continued)

	Fire District	Vilano Street Lighting	St. Augustine South Street Lighting	Elkton Drainage	Private Roads MSBU
REVENUES:					
Taxes	\$ 23,931,226	\$ 2,964	\$ 34,825	\$ 26,391	\$ 23,394
Special assessments					
Licenses and permits					
Intergovernmental	100,725				
Charges for services	343,646				
Fines and forfeitures					
Contributions	5,641				
Investment income	818,381	425	581	1,295	740
Miscellaneous revenue	618				
TOTAL REVENUES	<u>25,200,237</u>	<u>3,389</u>	<u>35,406</u>	<u>27,686</u>	<u>24,134</u>
EXPENDITURES:					
Current:					
General government					
Public safety	26,254,323				
Physical environment					
Transportation		11,172	38,749	27,503	7,285
Economic environment					
Human services					
Culture and recreation					
Court Related					
Capital Outlay:					
Debt service:					
Principal retirement					
Interest and fiscal charges					10,085
Issuance costs					
TOTAL EXPENDITURES	<u>26,254,323</u>	<u>11,172</u>	<u>38,749</u>	<u>27,503</u>	<u>17,370</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,054,086)</u>	<u>(7,783)</u>	<u>(3,343)</u>	<u>183</u>	<u>6,764</u>
OTHER FINANCING SOURCES (USES):					
Transfers in					
Transfers out	(850,806)				
Long-term debt issued					
Sale of capital assets					
TOTAL OTHER FINANCING SOURCES (USES)	<u>(850,806)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(1,904,892)	(7,783)	(3,343)	183	6,764
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>13,976,662</u>	<u>15,145</u>	<u>5,691</u>	<u>32,271</u>	<u>(148,195)</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 12,071,770</u>	<u>\$ 7,362</u>	<u>\$ 2,348</u>	<u>\$ 32,454</u>	<u>\$ (141,431)</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, 2008

	Special Revenue Funds (continued)				
	Treasure Beach MSBU	Northwest Recreation	World Commerce Center DRI	St. Johns County Community Redevelopment Agency	Driver's Education Safety Fund
REVENUES:					
Taxes				\$ 1,297,703	
Special assessments					
Licenses and permits					
Intergovernmental					
Charges for services					
Fines and forfeitures					\$ 144,105
Contributions					
Investment income	\$ 494	\$ 4,279	\$ 1,793	287,276	2,998
Miscellaneous revenue		35,049			
TOTAL REVENUES	494	39,328	1,793	1,584,979	147,103
EXPENDITURES:					
Current:					
General government					
Public safety					235,000
Physical environment					
Transportation	35,000				
Economic environment				7,067,976	
Human services					
Culture and recreation		116,679			
Court Related					
Capital Outlay:					
Debt service:					
Principal retirement					
Interest and fiscal charges					
Issuance costs					
TOTAL EXPENDITURES	35,000	116,679	-	7,067,976	235,000
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(34,506)</u>	<u>(77,351)</u>	<u>1,793</u>	<u>(5,482,997)</u>	<u>(87,897)</u>
OTHER FINANCING SOURCES (USES):					
Transfers in				47,830	
Transfers out				(1,367,643)	
Long-term debt issued					
Sale of capital assets				48,000	
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(1,271,813)	-
NET CHANGE IN FUND BALANCES	(34,506)	(77,351)	1,793	(6,754,810)	(87,897)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	(40,011)	147,365	56,095	9,685,577	167,260
FUND BALANCES (DEFICITS), END OF YEAR	\$ (74,517)	\$ 70,014	\$ 57,888	\$ 2,930,767	\$ 79,363

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

Special Revenue Funds (continued)

	Summerhaven MSTU	Court Modernization	Records Modernization	Teen Court	School Crossing Guards Fund
REVENUES:					
Taxes	\$ 163,956				
Special assessments					
Licenses and permits					
Intergovernmental					
Charges for services		\$ 482,569	\$ 159,163	\$ 101,245	
Fines and forfeitures					
Contributions					
Investment income	2,691	2,020	18,839	7,142	
Miscellaneous revenue					
TOTAL REVENUES	<u>166,647</u>	<u>484,589</u>	<u>178,002</u>	<u>108,387</u>	<u>\$ -</u>
EXPENDITURES:					
Current:					
General government			191,300		
Public safety					634,103
Physical environment					
Transportation	37,983				
Economic environment					
Human services					
Culture and recreation					
Court Related		532,482		78,834	
Capital Outlay:					
Debt service:					
Principal retirement					
Interest and fiscal charges					
Issuance costs					
TOTAL EXPENDITURES	<u>37,983</u>	<u>532,482</u>	<u>191,300</u>	<u>78,834</u>	<u>634,103</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>128,664</u>	<u>(47,893)</u>	<u>(13,298)</u>	<u>29,553</u>	<u>(634,103)</u>
OTHER FINANCING SOURCES (USES):					
Transfers in					406,954
Transfers out	(123,963)				
Long-term debt issued					
Sale of capital assets					
TOTAL OTHER FINANCING SOURCES (USES)	<u>(123,963)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>406,954</u>
NET CHANGE IN FUND BALANCES	4,701	(47,893)	(13,298)	29,553	(227,149)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	676,724	577,422	205,786	253,279
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 4,701</u>	<u>\$ 628,831</u>	<u>\$ 564,124</u>	<u>\$ 235,339</u>	<u>\$ 26,130</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, 2008

Special Revenue Funds (concluded)

	HIDTA Fund	Canteen Fund	Equitable Sharing Proceeds Fund	NET Fund	Total Special Revenue
REVENUES:					
Taxes					\$ 31,125,559
Special assessments					9,189,330
Licenses and permits					3,419,481
Intergovernmental	\$ 2,069,292		\$ 44,791	\$ 89,043	10,141,855
Charges for services		\$ 581,429			7,406,138
Fines and forfeitures					1,688,536
Contributions					114,078
Investment income			794	4,363	2,646,501
Miscellaneous revenue					155,433
TOTAL REVENUES	2,069,292	581,429	45,585	93,406	65,886,911
EXPENDITURES:					
Current:					
General government			19,646		3,420,630
Public safety	2,069,292	553,080		93,406	35,569,423
Physical environment					48,750
Transportation					8,823,122
Economic environment					9,035,131
Human services					9,256,944
Culture and recreation					5,670,719
Court Related					3,456,078
Capital Outlay:					-
Debt service:					-
Principal retirement					-
Interest and fiscal charges					10,085
Issuance costs					-
TOTAL EXPENDITURES	2,069,292	553,080	19,646	93,406	75,290,882
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	28,349	25,939	-	(9,403,971)
OTHER FINANCING SOURCES (USES):					
Transfers in					3,507,027
Transfers out					(10,901,572)
Long-term debt issued					2,488,450
Sale of capital assets					66,906
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	(4,839,189)
NET CHANGE IN FUND BALANCES	-	28,349	25,939	-	(14,243,160)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	120,896	7,459	-	68,149,255
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ 149,245	\$ 33,398	\$ -	\$ 53,906,095

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

Debt Service Funds					
	Transportation Improvement Revenue Bonds, Series 2003	Transportation Improvement Revenue Bonds, Series 2006	Sales Tax Revenue Refunding Bonds, Series 1998 & 2002	Sales Tax Revenue Bonds, Series 2004	Sales Tax Revenue Bonds, Series 2006
REVENUES:					
Taxes					
Special assessments					
Licenses and permits					
Intergovernmental					
Charges for services	\$ 1,962,638	\$ 1,641,726	\$ 1,426,930	\$ 2,009,305	\$ 2,147,109
Fines and forfeitures					
Contributions					
Investment income	22,476	23,922	23,848	24,757	51,618
Miscellaneous revenue					
TOTAL REVENUES	<u>1,985,114</u>	<u>1,665,648</u>	<u>1,450,778</u>	<u>2,034,062</u>	<u>2,198,727</u>
EXPENDITURES:					
Current:					
General government					
Public safety					
Physical environment					
Transportation					
Economic environment					
Human services					
Culture and recreation					
Court Related					
Capital Outlay:					
Debt service:					
Principal retirement	725,000	420,000	885,000	65,000	715,000
Interest and fiscal charges	1,371,168	1,413,888	645,361	2,034,361	2,274,550
Issuance costs					
TOTAL EXPENDITURES	<u>2,096,168</u>	<u>1,833,888</u>	<u>1,530,361</u>	<u>2,099,361</u>	<u>2,989,550</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(111,054)</u>	<u>(168,240)</u>	<u>(79,583)</u>	<u>(65,299)</u>	<u>(790,823)</u>
OTHER FINANCING SOURCES (USES):					
Transfers in				56,030	
Transfers out					
Long-term debt issued					
Sale of capital assets					
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>56,030</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(111,054)	(168,240)	(79,583)	(9,269)	(790,823)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>114,506</u>	<u>214,484</u>	<u>94,664</u>	<u>66,812</u>	<u>871,317</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 3,452</u>	<u>\$ 46,244</u>	<u>\$ 15,081</u>	<u>\$ 57,543</u>	<u>\$ 80,494</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, 2008

Debt Service Funds (continued)

	Ponte Vedra MSD State Revolving Loan	\$45M FLGFC Pooled Commercial Paper Loan Program	St. Johns County Community Redevelopment Agency Notes	GE Capital Note	State Revenue Sharing Revenue Bonds, Series 2005
REVENUES:					
Taxes					
Special assessments	\$ 349,731				
Licenses and permits					
Intergovernmental					\$ 1,179,537
Charges for services					
Fines and forfeitures					
Contributions					
Investment income	41,662	\$ 38,596	\$ 11,198	\$ 475	16,504
Miscellaneous revenue					
TOTAL REVENUES	391,393	38,596	11,198	475	1,196,041
EXPENDITURES:					
Current:					
General government					
Public safety					
Physical environment	17,323				
Transportation					
Economic environment					
Human services					
Culture and recreation					
Court Related					
Capital Outlay:					
Debt service:					
Principal retirement	203,670	4,942,000		117,984	415,000
Interest and fiscal charges	143,883	408,821	259,800	45,331	814,873
Issuance costs		5,000			
TOTAL EXPENDITURES	364,876	5,355,821	259,800	163,315	1,229,873
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	26,517	(5,317,225)	(248,602)	(162,840)	(33,832)
OTHER FINANCING SOURCES (USES):					
Transfers in		5,668,657	263,912	160,787	
Transfers out					
Long-term debt issued		11,550			
Sale of capital assets					
TOTAL OTHER FINANCING SOURCES (USES)	-	5,680,207	263,912	160,787	-
NET CHANGE IN FUND BALANCES	26,517	362,982	15,310	(2,053)	(33,832)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,300,901	148,376	305,355	2,338	64,339
FUND BALANCES (DEFICITS), END OF YEAR	\$ 1,327,418	\$ 511,358	\$ 320,665	\$ 285	\$ 30,507

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Debt Service Funds (concluded)		Capital Project Funds		
	Fannie Mae \$2M Note Series 2006	Total Debt Service	Library Buildings	Southeast Annex	Northwest Road Project
REVENUES:					
Taxes		\$ -			
Special assessments		349,731			
Licenses and permits		-			
Intergovernmental		10,367,245			
Charges for services		-			
Fines and forfeitures		-			
Contributions		-			
Investment income	\$ 6,884	261,940	\$ 1,736	\$ 24,127	\$ 75,880
Miscellaneous revenue		-			
TOTAL REVENUES	6,884	10,978,916	1,736	24,127	75,880
EXPENDITURES:					
Current:					
General government		-			
Public safety		-			
Physical environment		17,323			
Transportation		-			
Economic environment	1,500	1,500			
Human services		-			
Culture and recreation		-			
Court Related		-			
Capital Outlay:		-		1,308,611	819
Debt service:					
Principal retirement		8,488,654			
Interest and fiscal charges	21,447	9,433,483			
Issuance costs		5,000			
TOTAL EXPENDITURES	22,947	17,945,960	-	1,308,611	819
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(16,063)	(6,967,044)	1,736	(1,284,484)	75,061
OTHER FINANCING SOURCES (USES):					
Transfers in	370,000	6,519,386			3,292,890
Transfers out		-	(56,031)	(109,735)	
Long-term debt issued		11,550			
Sale of capital assets		-			
TOTAL OTHER FINANCING SOURCES (USES)	370,000	6,530,936	(56,031)	(109,735)	3,292,890
NET CHANGE IN FUND BALANCES	353,937	(436,108)	(54,295)	(1,394,219)	3,367,951
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	214,490	3,397,582	54,295	1,394,219	1,034,200
FUND BALANCES (DEFICITS), END OF YEAR	\$ 568,427	\$ 2,961,474	\$ -	\$ -	\$ 4,402,151

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

Capital Project Funds (continued)

	Transportation Revenue Bond Projects, Series 2003	Transportation Revenue Bond Projects, Series 2006	Park Projects	Beach Re-nourishment Project	Holmes Boulevard
REVENUES:					
Taxes					
Special assessments					
Licenses and permits					
Intergovernmental		\$ 2,890,985	\$ 201,375	\$ 79,994	
Charges for services					
Fines and forfeitures					
Contributions				140,000	
Investment income	\$ 30,508	1,325,704	32,284	53,537	\$ 20,547
Miscellaneous revenue					
TOTAL REVENUES	30,508	4,216,689	233,659	273,531	20,547
EXPENDITURES:					
Current:					
General government					
Public safety					
Physical environment					
Transportation					
Economic environment					
Human services					
Culture and recreation					
Court Related					
Capital Outlay:	1,309,227	10,262,720	654,213	386,822	1,405,544
Debt service:					
Principal retirement					
Interest and fiscal charges					
Issuance costs					
TOTAL EXPENDITURES	1,309,227	10,262,720	654,213	386,822	1,405,544
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,278,719)	(6,046,031)	(420,554)	(113,291)	(1,384,997)
OTHER FINANCING SOURCES (USES):					
Transfers in			550,000	339,116	1,600,000
Transfers out				(272,545)	
Long-term debt issued					
Sale of capital assets					
TOTAL OTHER FINANCING SOURCES (USES)	-	-	550,000	66,571	1,600,000
NET CHANGE IN FUND BALANCES	(1,278,719)	(6,046,031)	129,446	(46,720)	215,003
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,278,719	29,682,179	1,053,129	1,732,056	79,502
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ 23,636,148	\$ 1,182,575	\$ 1,685,336	\$ 294,505

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

Capital Projects Funds (continued)

	St. Johns County Transit System Projects	Sales Tax Revenue Bond Projects, Series 2004	Sales Tax Revenue Bond Projects, Series 2006	State Revenue Sharing Revenue Bond Projects, Series 2005	SR207 Fair Share Capital Program
REVENUES:					
Taxes					
Special assessments					
Licenses and permits					
Intergovernmental	\$ 799,365	\$ 500,000			
Charges for services					
Fines and forfeitures					\$ 1,157,462
Contributions					20,203
Investment income	6,244	30,933	\$ 1,017,652	\$ 395,702	
Miscellaneous revenue					
TOTAL REVENUES	805,609	530,933	1,017,652	395,702	1,177,665
EXPENDITURES:					
Current:					
General government					
Public safety					
Physical environment					
Transportation	822,802				
Economic environment					
Human services					
Culture and recreation					
Court Related					
Capital Outlay:	213,236	510,834	20,966,352	11,660,070	72,860
Debt service:					
Principal retirement					
Interest and fiscal charges					
Issuance costs					
TOTAL EXPENDITURES	1,036,038	510,834	20,966,352	11,660,070	72,860
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(230,429)	20,099	(19,948,700)	(11,264,368)	1,104,805
OTHER FINANCING SOURCES (USES):					
Transfers in	276,489				
Transfers out		(24,830)	(23,000)		
Long-term debt issued					
Sale of capital assets					
TOTAL OTHER FINANCING SOURCES (USES)	276,489	(24,830)	(23,000)	-	-
NET CHANGE IN FUND BALANCES	46,060	(4,731)	(19,971,700)	(11,264,368)	1,104,805
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	49,996	1,059,089	29,988,945	13,657,162	-
FUND BALANCES (DEFICITS), END OF YEAR	\$ 96,056	\$ 1,054,358	\$ 10,017,245	\$ 2,392,794	\$ 1,104,805

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Capital Projects Funds (concluded)	
	Total Capital Projects	Total Other Governmental Funds
REVENUES:		
Taxes	\$ -	\$ 31,125,559
Special assessments	-	9,539,061
Licenses and permits	-	3,419,481
Intergovernmental	4,471,719	24,980,819
Charges for services	-	7,406,138
Fines and forfeitures	-	1,688,536
Contributions	1,297,462	1,411,540
Investment income	3,035,057	5,943,498
Miscellaneous revenue	-	155,433
TOTAL REVENUES	8,804,238	85,670,065
EXPENDITURES:		
Current:		
General government	-	3,420,630
Public safety	-	35,569,423
Physical environment	-	66,073
Transportation	822,802	9,645,924
Economic environment	-	9,036,631
Human services	-	9,256,944
Culture and recreation	-	5,670,719
Court Related	-	3,456,078
Capital Outlay:	48,751,308	48,751,308
Debt service:		
Principal retirement	-	8,488,654
Interest and fiscal charges	-	9,443,568
Issuance costs	-	5,000
TOTAL EXPENDITURES	49,574,110	142,810,952
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(40,769,872)	(57,140,887)
OTHER FINANCING SOURCES (USES):		
Transfers in	6,058,495	16,084,908
Transfers out	(486,141)	(11,387,713)
Long-term debt issued	-	2,500,000
Sale of capital assets	-	66,906
TOTAL OTHER FINANCING SOURCES (USES)	5,572,354	7,264,101
NET CHANGE IN FUND BALANCES	(35,197,518)	(49,876,786)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	81,063,491	152,610,328
FUND BALANCES (DEFICITS), END OF YEAR	\$ 45,865,973	\$ 102,733,542

(concluded)

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, 2008

	Special Revenue Funds					
	County Health Department			Building Services		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 420,738	\$ 420,738	\$ 394,932			
Special assessments						
Licenses and permits				\$ 4,396,159	\$ 4,396,159	\$ 3,419,481
Intergovernmental						
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	2,090	2,090	8,418	36,000	36,000	68,453
Miscellaneous revenue						127
FS 129 statutory reduction	(21,141)	(21,141)		(221,608)	(221,608)	
TOTAL REVENUES	401,687	401,687	403,350	4,210,551	4,210,551	3,488,061
EXPENDITURES:						
Current:						
General government						
Public safety				5,018,155	5,228,518	4,445,018
Physical environment						
Transportation						
Economic environment						
Human services	471,474	471,474	465,559			
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	471,474	471,474	465,559	5,018,155	5,228,518	4,445,018
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(69,787)	(69,787)	(62,209)	(807,604)	(1,017,967)	(956,957)
OTHER FINANCING SOURCES (USES):						
Transfers in	4,000	4,000	4,000			
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	4,000	4,000	4,000	-	-	-
NET CHANGE IN FUND BALANCES	(65,787)	(65,787)	(58,209)	(807,604)	(1,017,967)	(956,957)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	65,787	65,787	71,066	1,836,907	1,836,907	2,471,768
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 12,857	\$ 1,029,303	\$ 818,940	\$ 1,514,811

(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, 2008

<u>Special Revenue Funds (continued)</u>						
	<u>Housing Abatement Program</u>			<u>Court Facilities</u>		
	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental						
Charges for services						
Fines and forfeitures				\$ 450,000	\$ 450,000	\$ 443,575
Contributions						
Investment income			\$ 2,525	18,812	18,812	78,672
Miscellaneous revenue			6,904			
FS 129 statutory reduction				(23,441)	(23,441)	
TOTAL REVENUES	\$ -	\$ -	9,429	445,371	445,371	522,247
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment	89,112	89,112	30,098			
Human services						
Culture and recreation						
Court related				2,748,753	3,337,754	2,163,372
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	89,112	89,112	30,098	2,748,753	3,337,754	2,163,372
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(89,112)</u>	<u>(89,112)</u>	<u>(20,669)</u>	<u>(2,303,382)</u>	<u>(2,892,383)</u>	<u>(1,641,125)</u>
OTHER FINANCING SOURCES (USES):						
Transfers in					100,000	100,000
Transfers out			(69,710)	(560,860)	(359,074)	(359,074)
Long-term debt issued				2,100,000	2,100,000	2,488,450
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(69,710)	1,539,140	1,840,926	2,229,376
NET CHANGE IN FUND BALANCES	(89,112)	(89,112)	(90,379)	(764,242)	(1,051,457)	588,251
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	89,112	89,112	90,379	1,088,089	1,088,089	1,085,826
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ -	\$ 323,847	\$ 36,632	\$ 1,674,077

(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, 2008

Special Revenue Funds (continued)						
	Law Enforcement Trust			State Housing Initiatives Program		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental				\$ 1,497,306	\$ 1,497,306	\$ 1,128,772
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	\$ 6,500	\$ 6,500	\$ 3,685	115,320	115,320	99,995
Miscellaneous revenue				100,000	100,000	98,259
FS 129 statutory reduction	(325)	(325)		(5,766)	(5,766)	
TOTAL REVENUES	6,175	6,175	3,685	1,706,860	1,706,860	1,327,026
EXPENDITURES:						
Current:						
General government						
Public safety		64,059	48,295			
Physical environment						
Transportation						
Economic environment				1,913,948	2,300,892	1,937,057
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	-	64,059	48,295	1,913,948	2,300,892	1,937,057
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	6,175	(57,884)	(44,610)	(207,088)	(594,032)	(610,031)
OTHER FINANCING SOURCES (USES):						
Transfers in		15,783	15,782			
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets			18,906			
TOTAL OTHER FINANCING SOURCES (USES)	-	15,783	34,688	-	-	-
NET CHANGE IN FUND BALANCES	6,175	(42,101)	(9,922)	(207,088)	(594,032)	(610,031)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	109,658	109,658	98,164	3,068,415	3,068,415	3,215,568
FUND BALANCES (DEFICITS), END OF YEAR	\$ 115,833	\$ 67,557	\$ 88,242	\$ 2,861,327	\$ 2,474,383	\$ 2,605,537

(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, 2008

Special Revenue Funds (continued)						
	Mental Health			Community Based Care		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental	\$ 2,097,738	\$ 2,097,738	\$ 2,039,624	\$ 4,636,373	\$ 4,755,044	\$ 4,442,928
Charges for services	466,691	466,691	515,954			
Fines and forfeitures						
Contributions						
Investment income	1,485	1,485	10,902			
Miscellaneous revenue	11,000	11,000	11,081			
FS 129 statutory reduction	(23,409)	(23,409)				
TOTAL REVENUES	2,553,505	2,553,505	2,577,561	4,636,373	4,755,044	4,442,928
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services	4,895,550	4,896,500	4,457,895	4,636,373	4,603,106	4,290,990
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	4,895,550	4,896,500	4,457,895	4,636,373	4,603,106	4,290,990
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,342,045)	(2,342,995)	(1,880,334)	-	151,938	151,938
OTHER FINANCING SOURCES (USES):						
Transfers in	1,747,809	1,748,759	1,748,759			
Transfers out					(151,938)	(151,938)
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	1,747,809	1,748,759	1,748,759	-	(151,938)	(151,938)
NET CHANGE IN FUND BALANCES	(594,236)	(594,236)	(131,575)	-	-	-
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	594,236	594,236	606,521	0	0	0
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 474,946	\$ -	\$ -	\$ -

(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, 2008

<u>Special Revenue Funds (continued)</u>						
	<u>Utility Regulation</u>			<u>FS 939 Additional Court Costs</u>		
	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>
REVENUES:						
Taxes	\$ 55,000	\$ 55,000	\$ 32,369			
Special assessments						
Licenses and permits						
Intergovernmental						
Charges for services	30,000	30,000	1,129			
Fines and forfeitures				\$ 217,510	\$ 217,510	\$ 217,756
Contributions						
Investment income	2,576	2,576	10,803	13,247	13,247	9,076
Miscellaneous revenue						
FS 129 statutory reduction	<u>(4,379)</u>	<u>(4,379)</u>		<u>(3,012)</u>	<u>(3,012)</u>	
TOTAL REVENUES	<u>83,197</u>	<u>83,197</u>	<u>44,301</u>	<u>227,745</u>	<u>227,745</u>	<u>226,832</u>
EXPENDITURES:						
Current:						
General government	46,183	158,600	149,759			
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related				549,018	549,018	496,914
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	<u>46,183</u>	<u>158,600</u>	<u>149,759</u>	<u>549,018</u>	<u>549,018</u>	<u>496,914</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>37,014</u>	<u>(75,403)</u>	<u>(105,458)</u>	<u>(321,273)</u>	<u>(321,273)</u>	<u>(270,082)</u>
OTHER FINANCING SOURCES (USES):						
Transfers in				248,576	248,576	248,576
Transfers out					-	-
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>248,576</u>	<u>248,576</u>	<u>248,576</u>
NET CHANGE IN FUND BALANCES	37,014	(75,403)	(105,458)	(72,697)	(72,697)	(21,506)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>313,635</u>	<u>313,635</u>	<u>361,196</u>	<u>184,100</u>	<u>184,100</u>	<u>243,547</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 350,649</u>	<u>\$ 238,232</u>	<u>\$ 255,738</u>	<u>\$ 111,403</u>	<u>\$ 111,403</u>	<u>\$ 222,041</u>

(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, 2008

<u>Special Revenue Funds (continued)</u>						
	<u>Court Technology Fund</u>			<u>Crime Prevention Fund</u>		
	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental						
Charges for services						
Fines and forfeitures	\$ 850,000	\$ 850,000	\$ 507,966	\$ 83,000	\$ 83,000	\$ 78,455
Contributions						
Investment income	150,500	150,500	99,145	314	314	179
Miscellaneous revenue						
FS 129 statutory reduction	(50,025)	(50,025)		(4,166)	(4,166)	
TOTAL REVENUES	950,475	950,475	607,111	79,148	79,148	78,634
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related	395,577	395,577	184,476			
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	395,577	395,577	184,476	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	554,898	554,898	422,635	79,148	79,148	78,634
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out				(80,035)	(80,035)	(78,455)
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(80,035)	(80,035)	(78,455)
NET CHANGE IN FUND BALANCES	554,898	554,898	422,635	(887)	(887)	179
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	2,824,396	2,824,396	2,813,210	887	887	896
FUND BALANCES (DEFICITS), END OF YEAR	\$ 3,379,294	\$ 3,379,294	\$ 3,235,845	\$ -	\$ -	\$ 1,075

(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, 2008

Special Revenue Funds (continued)						
	Beach			Pier		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental			\$ 675			
Charges for services	\$ 1,300,000	\$ 1,300,000	997,823	\$ 147,809	\$ 147,809	\$ 150,259
Fines and forfeitures						
Contributions	43,200	43,200	78,437			
Investment income	8,361	8,361	6,292	547	547	969
Miscellaneous revenue						
FS 129 statutory reduction	(67,578)	67,578		(7,418)	(7,418)	
TOTAL REVENUES	1,283,983	1,419,139	1,083,227	140,938	140,938	151,228
EXPENDITURES:						
Current:						
General government						
Public safety	1,110,496	1,140,493	1,017,057			
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation	566,579	566,579	468,495	210,906	210,906	206,676
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	1,677,075	1,707,072	1,485,552	210,906	210,906	206,676
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(393,092)	(287,933)	(402,325)	(69,968)	(69,968)	(55,448)
OTHER FINANCING SOURCES (USES):						
Transfers in	456,751	486,751	486,751	23,375	23,375	23,375
Transfers out	(140,000)	(140,000)	(140,000)			
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	316,751	346,751	346,751	23,375	23,375	23,375
NET CHANGE IN FUND BALANCES	(76,341)	58,818	(55,574)	(46,593)	(46,593)	(32,073)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	87,267	87,267	178,504	46,593	46,593	42,991
FUND BALANCES (DEFICITS), END OF YEAR	\$ 10,926	\$ 146,085	\$ 122,930	\$ -	\$ -	\$ 10,918

(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, 2008

<u>Special Revenue Funds (continued)</u>						
	<u>Tourist Development Tax</u>			<u>Tree Bank</u>		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 5,879,574	\$ 5,879,574	\$ 5,241,193			
Special assessments						
Licenses and permits						
Intergovernmental		20,000	20,000			
Charges for services						\$ 1,141,710
Fines and forfeitures						
Contributions						
Investment income	23,484	23,484	40,505	\$ 31,353	\$ 31,353	100,421
Miscellaneous revenue						
FS 129 statutory reduction	(289,273)	(289,273)				
TOTAL REVENUES	5,613,785	5,633,785	5,301,698	31,353	31,353	1,242,131
EXPENDITURES:						
Current:						
General government	3,910,696	3,926,794	2,855,667			
Public safety						
Physical environment					78,715	48,750
Transportation						
Economic environment						
Human services						
Culture and recreation	1,665,985	1,685,985	1,259,276			
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	5,576,681	5,612,779	4,114,943	-	78,715	48,750
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	37,104	21,006	1,186,755	31,353	(47,362)	1,193,381
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out	(989,116)	(989,116)	(969,776)			
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	(989,116)	(989,116)	(969,776)	-	-	-
NET CHANGE IN FUND BALANCES	(952,012)	(968,110)	216,979	31,353	(47,362)	1,193,381
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,826,304	1,826,304	2,298,755	2,308,180	2,308,180	2,430,093
FUND BALANCES (DEFICITS), END OF YEAR	\$ 874,292	\$ 858,194	\$ 2,515,734	\$ 2,339,533	\$ 2,260,818	\$ 3,623,474

(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, 2008

Special Revenue Funds (continued)						
	Sidewalk Mitigation			Communications Surcharge		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental						
Charges for services			\$ 8,500			
Fines and forfeitures				\$ 280,000	\$ 280,000	\$ 286,595
Contributions						
Investment income	\$ 3,600	\$ 3,600	3,152	45,000	45,000	27,802
Miscellaneous revenue						
FS 129 statutory reduction				(16,250)	(16,250)	
TOTAL REVENUES	\$ 3,600	\$ 3,600	11,652	308,750	308,750	314,397
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation	55,000	55,000	54,488			
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	55,000	55,000	54,488	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(51,400)	(51,400)	(42,836)	308,750	308,750	314,397
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(51,400)	(51,400)	(42,836)	308,750	308,750	314,397
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	59,620	59,620	136,604	751,746	751,746	783,996
FUND BALANCES (DEFICITS), END OF YEAR	\$ 8,220	\$ 8,220	\$ 93,768	\$ 1,060,496	\$ 1,060,496	\$ 1,098,393

(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, 2008

<u>Special Revenue Funds (continued)</u>						
	<u>Davis Park Recreation</u>			<u>Amphitheater</u>		
	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental						
Charges for services	\$ 35,000	\$ 35,000	\$ 59,002	\$ 1,579,039	\$ 1,579,039	\$ 1,865,359
Fines and forfeitures						
Contributions		30,000	30,000			
Investment income	523	523	5,456	1,000	1,000	16,516
Miscellaneous revenue						3,395
FS 129 statutory reduction	<u>(1,776)</u>	<u>(1,776)</u>		<u>(31,172)</u>	<u>(31,172)</u>	
TOTAL REVENUES	<u>33,747</u>	<u>63,747</u>	<u>94,458</u>	<u>1,548,867</u>	<u>1,548,867</u>	<u>1,885,270</u>
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation	100,000	130,000	129,432	2,457,391	2,457,391	2,017,565
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	<u>100,000</u>	<u>130,000</u>	<u>129,432</u>	<u>2,457,391</u>	<u>2,457,391</u>	<u>2,017,565</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(66,253)</u>	<u>(66,253)</u>	<u>(34,974)</u>	<u>(908,524)</u>	<u>(908,524)</u>	<u>(132,295)</u>
OTHER FINANCING SOURCES (USES):						
Transfers in				350,000	350,000	350,000
Transfers out		(94,283)	(129,275)			
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(94,283)</u>	<u>(129,275)</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>
NET CHANGE IN FUND BALANCES	<u>(66,253)</u>	<u>(160,536)</u>	<u>(164,249)</u>	<u>(558,524)</u>	<u>(558,524)</u>	<u>217,705</u>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>160,536</u>	<u>160,536</u>	<u>164,249</u>	<u>715,128</u>	<u>715,128</u>	<u>218,641</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 94,283</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 156,604</u>	<u>\$ 156,604</u>	<u>\$ 436,346</u>

(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, 2008

<u>Special Revenue Funds (continued)</u>						
	<u>Alcohol & Drug Abuse</u>			<u>Boating Improvement</u>		
	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental				\$ 440,000	\$ 440,000	\$ 182,440
Charges for services						
Fines and forfeitures	\$ 9,450	\$ 9,450	\$ 10,084			
Contributions						
Investment income	800	800	202	20,902	20,902	13,275
Miscellaneous revenue						
FS 129 statutory reduction	(513)	(513)		(5,295)	(5,295)	
TOTAL REVENUES	<u>9,737</u>	<u>9,737</u>	<u>10,286</u>	<u>455,607</u>	<u>455,607</u>	<u>195,715</u>
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services	25,000	25,000	25,000			
Culture and recreation				888,477	888,477	399,368
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>888,477</u>	<u>888,477</u>	<u>399,368</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(15,263)</u>	<u>(15,263)</u>	<u>(14,714)</u>	<u>(432,870)</u>	<u>(432,870)</u>	<u>(203,653)</u>
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(15,263)</u>	<u>(15,263)</u>	<u>(14,714)</u>	<u>(432,870)</u>	<u>(432,870)</u>	<u>(203,653)</u>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>17,387</u>	<u>17,387</u>	<u>18,186</u>	<u>454,441</u>	<u>454,441</u>	<u>474,785</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 2,124</u>	<u>\$ 2,124</u>	<u>\$ 3,472</u>	<u>\$ 21,571</u>	<u>\$ 21,571</u>	<u>\$ 271,132</u>

(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, 2008

<u>Special Revenue Funds (continued)</u>						
	<u>Impact Fees Building</u>			<u>Impact Fees Police</u>		
	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>
REVENUES:						
Taxes						
Special assessments	\$ 1,119,527	\$ 1,119,527	\$ 957,942	\$ 530,526	\$ 530,526	\$ 465,198
Licenses and permits						
Intergovernmental						
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	86,842	86,842	12,320	48,548	48,548	62,558
Miscellaneous revenue						
FS 129 statutory reduction	<u>(60,318)</u>	<u>(60,318)</u>		<u>(28,954)</u>	<u>(28,954)</u>	
TOTAL REVENUES	<u>1,146,051</u>	<u>1,146,051</u>	<u>970,262</u>	<u>550,120</u>	<u>550,120</u>	<u>527,756</u>
EXPENDITURES:						
Current:						
General government	331,000	331,000	204,258			
Public safety				1,391,655	1,391,655	51,224
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	<u>331,000</u>	<u>331,000</u>	<u>204,258</u>	<u>1,391,655</u>	<u>1,391,655</u>	<u>51,224</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>815,051</u>	<u>815,051</u>	<u>766,004</u>	<u>(841,535)</u>	<u>(841,535)</u>	<u>476,532</u>
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out	(1,106,543)	(1,106,543)	(1,106,543)			
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,106,543)</u>	<u>(1,106,543)</u>	<u>(1,106,543)</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(291,492)	(291,492)	(340,539)	(841,535)	(841,535)	476,532
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>532,920</u>	<u>532,920</u>	<u>499,472</u>	<u>1,697,510</u>	<u>1,697,510</u>	<u>1,790,746</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 241,428</u>	<u>\$ 241,428</u>	<u>\$ 158,933</u>	<u>\$ 855,975</u>	<u>\$ 855,975</u>	<u>\$ 2,267,278</u>

(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, 2008

<u>Special Revenue Funds (continued)</u>						
	<u>Impact Fees Fire/EMS</u>			<u>Impact Fees Roads</u>		
	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>
REVENUES:						
Taxes						
Special assessments	\$ 1,193,950	\$ 1,193,950	\$ 770,145	\$ 10,406,955	\$ 10,406,955	\$ 6,184,140
Licenses and permits						
Intergovernmental						
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	49,500	49,500	7,755	774,414	774,414	729,027
Miscellaneous revenue						
FS 129 statutory reduction	<u>(62,173)</u>	<u>(62,173)</u>		<u>(559,069)</u>	<u>(559,069)</u>	
TOTAL REVENUES	<u>1,181,277</u>	<u>1,181,277</u>	<u>777,900</u>	<u>10,622,300</u>	<u>10,622,300</u>	<u>6,913,167</u>
EXPENDITURES:						
Current:						
General government						
Public safety	277,625	277,625	168,625			
Physical environment						
Transportation				20,605,890	16,818,562	8,610,942
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	<u>277,625</u>	<u>277,625</u>	<u>168,625</u>	<u>20,605,890</u>	<u>16,818,562</u>	<u>8,610,942</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>903,652</u>	<u>903,652</u>	<u>609,275</u>	<u>(9,983,590)</u>	<u>(6,196,262)</u>	<u>(1,697,775)</u>
OTHER FINANCING SOURCES (USES):						
Transfers in		75,000	75,000			
Transfers out	(1,195,110)	(1,195,110)	(1,195,110)	(2,650,000)	(2,650,000)	(2,650,000)
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,195,110)</u>	<u>(1,120,110)</u>	<u>(1,120,110)</u>	<u>(2,650,000)</u>	<u>(2,650,000)</u>	<u>(2,650,000)</u>
NET CHANGE IN FUND BALANCES	(291,458)	(216,458)	(510,835)	(12,633,590)	(8,846,262)	(4,347,775)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>496,248</u>	<u>496,248</u>	<u>541,670</u>	<u>19,068,748</u>	<u>19,068,748</u>	<u>19,443,911</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 204,790</u>	<u>\$ 279,790</u>	<u>\$ 30,835</u>	<u>\$ 6,435,158</u>	<u>\$ 10,222,486</u>	<u>\$ 15,096,136</u>

(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, 2008

	Special Revenue Funds (continued)					
	Impact Fees Parks			Art Specialty Licenses		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments	\$ 2,125,643	\$ 2,125,643	\$ 788,511			
Licenses and permits						
Intergovernmental				\$ 8,000	\$ 8,000	\$ 8,912
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	130,923	130,923	61,075	1,000	1,000	463
Miscellaneous revenue						
FS 129 statutory reduction	(112,829)	(112,829)		(450)	(450)	
TOTAL REVENUES	2,143,737	2,143,737	849,586	8,550	8,550	9,375
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation	2,938,146	2,938,146	1,059,122	13,500	14,109	14,106
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	2,938,146	2,938,146	1,059,122	13,500	14,109	14,106
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(794,409)	(794,409)	(209,536)	(4,950)	(5,559)	(4,731)
OTHER FINANCING SOURCES (USES):						
Transfers in					125	
Transfers out	(727,578)	(727,578)	(677,578)			
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	(727,578)	(727,578)	(677,578)	-	125	-
NET CHANGE IN FUND BALANCES	(1,521,987)	(1,521,987)	(887,114)	(4,950)	(5,434)	(4,731)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	2,166,335	2,166,335	1,916,922	5,434	5,434	15,666
FUND BALANCES (DEFICITS), END OF YEAR	\$ 644,348	\$ 644,348	\$ 1,029,808	\$ 484	\$ -	\$ 10,935

(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, 2008

Special Revenue Funds (continued)						
	Choose Life Specialty Licenses			E-911 Communications		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental			\$ 14,653			
Charges for services				\$ 1,000,000	\$ 1,000,000	\$ 998,350
Fines and forfeitures						
Contributions						
Investment income	\$ 500	\$ 500	404	25,000	25,000	12,345
Miscellaneous revenue						
FS 129 statutory reduction	(25)	(25)		(51,250)	(51,250)	
TOTAL REVENUES	475	475	15,057	973,750	973,750	1,010,695
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services	17,500	17,500	17,500			
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	17,500	17,500	17,500	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(17,025)	(17,025)	(2,443)	973,750	973,750	1,010,695
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out				(1,074,467)	(1,074,467)	(1,031,701)
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(1,074,467)	(1,074,467)	(1,031,701)
NET CHANGE IN FUND BALANCES	(17,025)	(17,025)	(2,443)	(100,717)	(100,717)	(21,006)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	17,550	17,550	17,100	371,607	371,607	379,397
FUND BALANCES (DEFICITS), END OF YEAR	\$ 525	\$ 525	\$ 14,657	\$ 270,890	\$ 270,890	\$ 358,391

(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, 2008

<u>Special Revenue Funds (continued)</u>						
	<u>Fire District</u>			<u>Vilano Street Lighting</u>		
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>
REVENUES:						
Taxes	\$ 25,005,759	\$ 25,005,759	\$ 23,931,226	\$ 3,067	\$ 3,067	\$ 2,964
Special assessments						
Licenses and permits						
Intergovernmental		13,580	100,725			
Charges for services	403,500	403,500	343,646			
Fines and forfeitures						
Contributions			5,641			
Investment income	240,373	240,373	818,381	360	360	425
Miscellaneous revenue			618			
FS 129 statutory reduction	(1,282,482)	(1,282,482)		(171)	(171)	
TOTAL REVENUES	24,367,150	24,380,730	25,200,237	3,256	3,256	3,389
EXPENDITURES:						
Current:						
General government						
Public safety	30,627,051	30,891,818	26,254,323			
Physical environment						
Transportation				14,692	14,692	11,172
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	30,627,051	30,891,818	26,254,323	14,692	14,692	11,172
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(6,259,901)</u>	<u>(6,511,088)</u>	<u>(1,054,086)</u>	<u>(11,436)</u>	<u>(11,436)</u>	<u>(7,783)</u>
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out	(775,806)	(850,806)	(850,806)			
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	<u>(775,806)</u>	<u>(850,806)</u>	<u>(850,806)</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(7,035,707)	(7,361,894)	(1,904,892)	(11,436)	(11,436)	(7,783)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>14,041,820</u>	<u>14,041,820</u>	<u>13,976,662</u>	<u>14,299</u>	<u>14,299</u>	<u>15,145</u>
FUND BALANCES (DEFICITS), END OF YEAR	\$ 7,006,113	\$ 6,679,926	\$ 12,071,770	\$ 2,863	\$ 2,863	\$ 7,362

(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, 2008

Special Revenue Funds (continued)						
	St. Augustine South Street Lighting			Elkton Drainage		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 35,975	\$ 35,975	\$ 34,825	\$ 27,500	\$ 27,500	\$ 26,391
Special assessments						
Licenses and permits						
Intergovernmental						
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	500	500	581	1,200	1,200	1,295
Miscellaneous revenue						
FS 129 statutory reduction	(1,824)	(1,824)		(1,435)	(1,435)	
TOTAL REVENUES	34,651	34,651	35,406	27,265	27,265	27,686
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation	40,462	40,462	38,749	50,157	50,157	27,503
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	40,462	40,462	38,749	50,157	50,157	27,503
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(5,811)	(5,811)	(3,343)	(22,892)	(22,892)	183
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(5,811)	(5,811)	(3,343)	(22,892)	(22,892)	183
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	5,811	5,811	5,691	28,056	28,056	32,271
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 2,348	\$ 5,164	\$ 5,164	\$ 32,454

(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, 2008

Special Revenue Funds (continued)						
	Private Roads MSBU			Treasure Beach MSBU		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments	\$ 24,123	\$ 24,123	\$ 23,394			
Licenses and permits						
Intergovernmental						
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	800	800	740			\$ 494
Miscellaneous revenue						
FS129 statutory reduction	(1,246)	(1,246)				
TOTAL REVENUES	23,677	23,677	24,134	\$ -	\$ -	494
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation	2,925	8,925	7,285	4,612	44,612	35,000
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges	4,320	10,088	10,085			
Issuance costs						
TOTAL EXPENDITURES	7,245	19,013	17,370	4,612	44,612	35,000
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	16,432	4,664	6,764	(4,612)	(44,612)	(34,506)
OTHER FINANCING SOURCES (USES):						
Transfers in		0	-		40,000	
Transfers out	(16,776)	(11,007)				
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	(16,776)	(11,007)	-	-	40,000	-
NET CHANGE IN FUND BALANCES	(344)	(6,343)	6,764	(4,612)	(4,612)	(34,506)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	6,343	6,343	(148,195)	4,612	4,612	(40,011)
FUND BALANCES (DEFICITS), END OF YEAR	\$ 5,999	\$ -	\$ (141,431)	\$ -	\$ -	\$ (74,517)

(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, 2008

	Northwest Recreation			World Commerce Center DRI		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental						
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	1,000	1,000	4,279	\$ 1,829	\$ 1,829	\$ 1,793
Miscellaneous revenue	20,976	20,976	35,049			
FS129 statutory reduction	(1,099)	(1,099)				
TOTAL REVENUES	20,877	20,877	39,328	1,829	1,829	1,793
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation	100,000	116,679	116,679			
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	100,000	116,679	116,679	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(79,123)	(95,802)	(77,351)	1,829	1,829	1,793
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(79,123)	(95,802)	(77,351)	1,829	1,829	1,793
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	137,797	137,797	147,365	53,708	53,708	56,095
FUND BALANCES (DEFICITS), END OF YEAR	\$ 58,674	\$ 41,995	\$ 70,014	\$ 55,537	\$ 55,537	\$ 57,888

(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, 2008

<u>Special Revenue Funds (continued)</u>						
	St. Johns County Community Redevelopment Agency			Driver's Education Safety Fund		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
	REVENUES:					
Taxes	\$ 1,312,468	\$ 1,312,465	\$ 1,297,703			
Special assessments						
Licenses and permits						
Intergovernmental						
Charges for services						
Fines and forfeitures				\$ 120,000	\$ 120,000	\$ 144,105
Contributions						
Investment income	129,931	129,931	287,276	2,150	2,150	2,998
Miscellaneous revenue						
FS129 statutory reduction	(6,144)	(6,144)		(6,108)	(6,108)	
TOTAL REVENUES	1,436,255	1,436,252	1,584,979	116,042	116,042	147,103
EXPENDITURES:						
Current:						
General government						
Public safety				235,000	235,000	235,000
Physical environment						
Transportation						
Economic environment	9,169,990	9,247,817	7,067,976			
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	9,169,990	9,247,817	7,067,976	235,000	235,000	235,000
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(7,733,735)	(7,811,565)	(5,482,997)	(118,958)	(118,958)	(87,897)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	47,830	47,830			
Transfers out	(1,367,643)	(1,367,643)	(1,367,643)			
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets	20,000	20,000	48,000			
TOTAL OTHER FINANCING SOURCES (USES)	(1,347,643)	(1,299,813)	(1,271,813)	-	-	-
NET CHANGE IN FUND BALANCES	(9,081,378)	(9,111,378)	(6,754,810)	(118,958)	(118,958)	(87,897)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	10,103,593	10,103,593	9,685,577	145,244	145,244	167,260
FUND BALANCES (DEFICITS), END OF YEAR	\$ 1,022,215	\$ 992,215	\$ 2,930,767	\$ 26,286	\$ 26,286	\$ 79,363

(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, 2008

<u>Special Revenue Funds (continued)</u>						
	<u>Summerhaven MSTU</u>			<u>Court Modernization</u>		
	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>
REVENUES:						
Taxes	\$ 173,473	\$ 173,473	\$ 163,956			
Special assessments						
Licenses and permits						
Intergovernmental						
Charges for services				\$ 750,000	\$ 750,000	\$ 482,569
Fines and forfeitures						
Contributions						
Investment income			2,691	18,600	18,600	2,020
Miscellaneous revenue						
FS129 statutory reduction	(8,674)	(8,674)				
TOTAL REVENUES	164,799	164,799	166,647	768,600	768,600	484,589
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation		40,837	37,983			
Economic environment						
Human services						
Culture and recreation						
Court related				705,000	705,000	532,482
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	-	40,837	37,983	705,000	705,000	532,482
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	164,799	123,962	128,664	63,600	63,600	(47,893)
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out	(152,847)	(123,962)	(123,963)			
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	(152,847)	(123,962)	(123,963)	-	-	-
NET CHANGE IN FUND BALANCES	11,952	-	4,701	63,600	63,600	(47,893)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR				676,724	676,724	676,724
FUND BALANCES (DEFICITS), END OF YEAR	\$ 11,952	\$ -	\$ 4,701	\$ 740,324	\$ 740,324	\$ 628,831

(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, 2008

<u>Special Revenue Funds (continued)</u>						
	<u>Records Modernization</u>			<u>Teen Court</u>		
	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental						
Charges for services	\$ 285,000	\$ 285,000	\$ 159,163	\$ 129,500	\$ 129,500	\$ 101,245
Fines and forfeitures						
Contributions						
Investment income	30,000	30,000	18,839	11,500	11,500	7,142
Miscellaneous revenue						
FS129 statutory reduction						
TOTAL REVENUES	<u>315,000</u>	<u>315,000</u>	<u>178,002</u>	<u>141,000</u>	<u>141,000</u>	<u>108,387</u>
EXPENDITURES:						
Current:						
General government	150,000	196,000	191,300			
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related				85,000	85,000	78,834
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	<u>150,000</u>	<u>196,000</u>	<u>191,300</u>	<u>85,000</u>	<u>85,000</u>	<u>78,834</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>165,000</u>	<u>119,000</u>	<u>(13,298)</u>	<u>56,000</u>	<u>56,000</u>	<u>29,553</u>
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	165,000	119,000	(13,298)	56,000	56,000	29,553
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>577,422</u>	<u>577,422</u>	<u>577,422</u>	<u>205,786</u>	<u>205,786</u>	<u>205,786</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 742,422</u>	<u>\$ 696,422</u>	<u>\$ 564,124</u>	<u>\$ 261,786</u>	<u>\$ 261,786</u>	<u>\$ 235,339</u>

(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, 2008

<u>Special Revenue Funds (continued)</u>						
	<u>School Crossing Guards Fund</u>			<u>HIDTA Fund</u>		
	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental				\$ 3,160,000	\$ 3,160,000	\$ 2,069,292
Charges for services						
Fines and forfeitures						
Contributions						
Investment income						
Miscellaneous revenue						
FS129 statutory reduction						
TOTAL REVENUES	\$ -	\$ -	\$ -	3,160,000	3,160,000	2,069,292
EXPENDITURES:						
Current:						
General government						
Public safety	406,954	606,954	634,103	3,160,000	3,160,000	2,069,292
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	406,954	606,954	634,103	3,160,000	3,160,000	2,069,292
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(406,954)	(606,954)	(634,103)	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers in	406,954	406,954	406,954			
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	406,954	406,954	406,954	-	-	-
NET CHANGE IN FUND BALANCES	-	(200,000)	(227,149)	-	-	-
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	253,279	253,279	253,279	-	-	-
FUND BALANCES (DEFICITS), END OF YEAR	\$ 253,279	\$ 53,279	\$ 26,130	\$ -	\$ -	\$ -

(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, 2008

<u>Special Revenue Funds (continued)</u>						
	<u>Canteen Fund</u>			<u>Equitable Sharing Proceeds Fund</u>		
	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental				\$ 44,791	\$ 44,791	\$ 44,791
Charges for services	\$ 597,984	\$ 597,984	\$ 581,429			
Fines and forfeitures						
Contributions						
Investment income				795	795	794
Miscellaneous revenue						
FS129 statutory reduction						
TOTAL REVENUES	<u>597,984</u>	<u>597,984</u>	<u>581,429</u>	<u>45,586</u>	<u>45,586</u>	<u>45,585</u>
EXPENDITURES:						
Current:						
General government				45,586	45,586	19,646
Public safety	597,984	597,984	553,080			
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	<u>597,984</u>	<u>597,984</u>	<u>553,080</u>	<u>45,586</u>	<u>45,586</u>	<u>19,646</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>28,349</u>	<u>-</u>	<u>-</u>	<u>25,939</u>
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>28,349</u>	<u>-</u>	<u>-</u>	<u>25,939</u>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>120,896</u>	<u>120,896</u>	<u>120,896</u>	<u>7,459</u>	<u>7,459</u>	<u>7,459</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 120,896</u>	<u>\$ 120,896</u>	<u>\$ 149,245</u>	<u>\$ 7,459</u>	<u>\$ 7,459</u>	<u>\$ 33,398</u>

(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, 2008

	Special Revenue Funds (concluded)			Debt Service Funds		
	NET Fund			Transportation Improvement Revenue Bonds, Series 2003		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental	\$ 229,015	\$ 229,015	\$ 89,043	\$ 1,955,638	\$ 1,955,638	\$ 1,962,638
Charges for services						
Fines and forfeitures						
Contributions						
Investment income			4,363	31,500	31,500	22,476
Miscellaneous revenue						
FS129 statutory reduction				(1,575)	(1,575)	
TOTAL REVENUES	<u>229,015</u>	<u>229,015</u>	<u>93,406</u>	<u>1,985,563</u>	<u>1,985,563</u>	<u>1,985,114</u>
EXPENDITURES:						
Current:						
General government						
Public safety	229,015	229,015	93,406			
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement				725,000	725,000	725,000
Interest and fiscal charges				1,371,168	1,371,168	1,371,168
Issuance costs						
TOTAL EXPENDITURES	<u>229,015</u>	<u>229,015</u>	<u>93,406</u>	<u>2,096,168</u>	<u>2,096,168</u>	<u>2,096,168</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>(110,605)</u>	<u>(110,605)</u>	<u>(111,054)</u>
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>(110,605)</u>	<u>(110,605)</u>	<u>(111,054)</u>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>0</u>	<u>0</u>	<u>0</u>	<u>110,605</u>	<u>110,605</u>	<u>114,506</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,452</u>

(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, 2008

Debt Service Funds (continued)						
	Transportation Improvement Revenue Bonds, Series 2006			Sales Tax Revenue Refunding Bonds, Series 1998 & 2002		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental	\$ 1,641,726	\$ 1,641,726	\$ 1,641,726	\$ 1,426,930	\$ 1,426,930	\$ 1,426,930
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	10,000	10,000	23,922	20,000	20,000	23,848
Miscellaneous revenue						
FS129 statutory reduction	(500)	(500)		(1,000)	(1,000)	
TOTAL REVENUES	<u>1,651,226</u>	<u>1,651,226</u>	<u>1,665,648</u>	<u>1,445,930</u>	<u>1,445,930</u>	<u>1,450,778</u>
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement	420,000	420,000	420,000	885,000	885,000	885,000
Interest and fiscal charges	1,413,888	1,413,888	1,413,888	645,361	645,361	645,361
Issuance costs						
TOTAL EXPENDITURES	<u>1,833,888</u>	<u>1,833,888</u>	<u>1,833,888</u>	<u>1,530,361</u>	<u>1,530,361</u>	<u>1,530,361</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(182,662)</u>	<u>(182,662)</u>	<u>(168,240)</u>	<u>(84,431)</u>	<u>(84,431)</u>	<u>(79,583)</u>
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(182,662)	(182,662)	(168,240)	(84,431)	(84,431)	(79,583)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	182,662	182,662	214,484	84,431	84,431	94,664
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,244</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,081</u>

(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, 2008

Debt Service Funds (continued)						
	Sales Tax Revenue Bonds, Series 2004			Sales Tax Revenue Bonds, Series 2006		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental	\$ 2,009,305	\$ 2,009,305	\$ 2,009,305	\$ 2,147,109	\$ 2,147,109	\$ 2,147,109
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	40,000	40,000	24,757	15,000	15,000	51,618
Miscellaneous revenue						
FS129 statutory reduction						
TOTAL REVENUES	<u>2,049,305</u>	<u>2,049,305</u>	<u>2,034,062</u>	<u>2,162,109</u>	<u>2,162,109</u>	<u>2,198,727</u>
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement	65,000	65,000	65,000	715,000	715,000	715,000
Interest and fiscal charges	2,034,362	2,034,362	2,034,361	2,274,550	2,274,550	2,274,550
Issuance costs						
TOTAL EXPENDITURES	<u>2,099,362</u>	<u>2,099,362</u>	<u>2,099,361</u>	<u>2,989,550</u>	<u>2,989,550</u>	<u>2,989,550</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(50,057)</u>	<u>(50,057)</u>	<u>(65,299)</u>	<u>(827,441)</u>	<u>(827,441)</u>	<u>(790,823)</u>
OTHER FINANCING SOURCES (USES):						
Transfers in			56,030			
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>56,030</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(50,057)</u>	<u>(50,057)</u>	<u>(9,269)</u>	<u>(827,441)</u>	<u>(827,441)</u>	<u>(790,823)</u>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>50,057</u>	<u>50,057</u>	<u>66,812</u>	<u>827,441</u>	<u>827,441</u>	<u>871,317</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,543</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,494</u>

(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, 2008

Debt Service Funds (continued)						
	Ponte Veda MSD State Revolving Loan			\$45M FLGFC Pooled Commercial Paper Program		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments	\$ 360,000	\$ 360,000	\$ 349,731			
Licenses and permits						
Intergovernmental						
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	70,000	70,000	41,662	\$ 7,379	\$ 7,379	\$ 38,596
Miscellaneous revenue						
FS129 statutory reduction	(20,500)	(20,500)				
TOTAL REVENUES	409,500	409,500	391,393	7,379	7,379	38,596
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment	23,700	23,700	17,323			
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement	203,671	203,671	203,670	5,132,000	5,132,000	4,942,000
Interest and fiscal charges	143,884	143,884	143,883	628,710	623,710	408,821
Issuance costs					5,000	5,000
TOTAL EXPENDITURES	371,255	371,255	364,876	5,760,710	5,760,710	5,355,821
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	38,245	38,245	26,517	(5,753,331)	(5,753,331)	(5,317,225)
OTHER FINANCING SOURCES (USES):						
Transfers in				5,760,708	5,760,708	5,668,657
Transfers out						
Long-term debt issued						11,550
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	5,760,708	5,760,708	5,680,207
NET CHANGE IN FUND BALANCES	38,245	38,245	26,517	7,377	7,377	362,982
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,305,314	1,305,314	1,300,901	70,243	70,243	148,376
FUND BALANCES (DEFICITS), END OF YEAR	\$ 1,343,559	\$ 1,343,559	\$ 1,327,418	\$ 77,620	\$ 77,620	\$ 511,358

(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, 2008

<u>Debt Service Funds (continued)</u>						
	<u>St. Johns County Community Redevelopment Agency Notes</u>			<u>GE Capital Note</u>		
	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental						
Charges for services						
Fines and forfeitures						
Contributions						
Investment income			\$ 11,198	\$ 1,200	\$ 1,200	\$ 475
Miscellaneous revenue						
FS129 statutory reduction						
TOTAL REVENUES	\$ -	\$ -	11,198	\$ 1,200	\$ 1,200	475
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement				117,984	117,984	117,984
Interest and fiscal charges	259,800	259,800	259,800	45,333	45,333	45,331
Issuance costs						
TOTAL EXPENDITURES	259,800	259,800	259,800	163,317	163,317	163,315
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(259,800)	(259,800)	(248,602)	(162,117)	(162,117)	(162,840)
OTHER FINANCING SOURCES (USES):						
Transfers in	263,912	263,912	263,912	159,787	159,787	160,787
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	263,912	263,912	263,912	159,787	159,787	160,787
NET CHANGE IN FUND BALANCES	4,112	4,112	15,310	(2,330)	(2,330)	(2,053)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	295,888	295,888	305,355	2,330	2,330	2,338
FUND BALANCES (DEFICITS), END OF YEAR	\$ 300,000	\$ 300,000	\$ 320,665	\$ -	\$ -	\$ 285

(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, 2008

<u>Debt Service Funds (concluded)</u>						
	<u>State Revenue Sharing Revenue Bonds, Series 2005</u>			<u>Fannie Mae \$2 Note Series 2006</u>		
	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental	\$ 1,179,537	\$ 1,179,537	\$ 1,179,537			
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	10,000	10,000	16,504	\$ 9,000	\$ 9,000	\$ 6,884
Miscellaneous revenue						
FS129 statutory reduction						
TOTAL REVENUES	<u>\$ 1,189,537</u>	<u>\$ 1,189,537</u>	<u>1,196,041</u>	<u>\$ 9,000</u>	<u>\$ 9,000</u>	<u>6,884</u>
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment					1,500	1,500
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement	415,000	415,000	415,000	1,078,000	1,078,000	
Interest and fiscal charges	814,873	814,873	814,873	60,182	60,182	21,447
Issuance costs				1,500		
TOTAL EXPENDITURES	<u>1,229,873</u>	<u>1,229,873</u>	<u>1,229,873</u>	<u>1,139,682</u>	<u>1,139,682</u>	<u>22,947</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(40,336)</u>	<u>(40,336)</u>	<u>(33,832)</u>	<u>(1,130,682)</u>	<u>(1,130,682)</u>	<u>(16,063)</u>
OTHER FINANCING SOURCES (USES):						
Transfers in				1,136,000	1,136,000	370,000
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,136,000</u>	<u>1,136,000</u>	<u>370,000</u>
NET CHANGE IN FUND BALANCES	<u>(40,336)</u>	<u>(40,336)</u>	<u>(33,832)</u>	<u>5,318</u>	<u>5,318</u>	<u>353,937</u>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>60,336</u>	<u>60,336</u>	<u>64,339</u>	<u>209,179</u>	<u>209,179</u>	<u>214,490</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 30,507</u>	<u>\$ 214,497</u>	<u>\$ 214,497</u>	<u>\$ 568,427</u>

(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, 2008

<u>Capital Project Funds</u>						
	<u>Library Buildings</u>			<u>Southeast Annex</u>		
	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental						
Charges for services						
Fines and forfeitures						
Contributions						
Investment income			\$ 1,736	\$ 25,000	\$ 25,000	\$ 24,127
Miscellaneous revenue						
FS 129 statutory reduction						
TOTAL REVENUES	\$ -	\$ -	1,736	\$ 25,000	\$ 25,000	24,127
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:				1,755,376	1,412,918	1,308,611
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	-	-	-	1,755,376	1,412,918	1,308,611
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	1,736	(1,730,376)	(1,387,918)	(1,284,484)
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out			(56,031)		(5,432)	(109,735)
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(56,031)	-	(5,432)	(109,735)
NET CHANGE IN FUND BALANCES	-	-	(54,295)	(1,730,376)	(1,393,350)	(1,394,219)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR			54,295	1,734,149	1,734,149	1,394,219
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ -	\$ 3,773	\$ 340,799	\$ -

(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, 2008

<u>Capital Project Funds (continued)</u>						
	<u>Northwest Road Project</u>			<u>Transportation Revenue Bond Projects, Series 2003</u>		
	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental						
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	\$ 100,000	\$ 100,000	\$ 75,880	\$ 10,000	\$ 10,000	\$ 30,508
Miscellaneous revenue						
FS 129 statutory reduction				(500)	(500)	
TOTAL REVENUES	<u>100,000</u>	<u>100,000</u>	<u>75,880</u>	<u>9,500</u>	<u>9,500</u>	<u>30,508</u>
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:	6,241,009	6,241,009	819	1,251,461	1,285,592	1,309,227
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	<u>6,241,009</u>	<u>6,241,009</u>	<u>819</u>	<u>1,251,461</u>	<u>1,285,592</u>	<u>1,309,227</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(6,141,009)</u>	<u>(6,141,009)</u>	<u>75,061</u>	<u>(1,241,961)</u>	<u>(1,276,092)</u>	<u>(1,278,719)</u>
OTHER FINANCING SOURCES (USES):						
Transfers in	4,367,890	4,367,890	3,292,890			
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	<u>4,367,890</u>	<u>4,367,890</u>	<u>3,292,890</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(1,773,119)</u>	<u>(1,773,119)</u>	<u>3,367,951</u>	<u>(1,241,961)</u>	<u>(1,276,092)</u>	<u>(1,278,719)</u>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>1,773,119</u>	<u>1,773,119</u>	<u>1,034,200</u>	<u>1,276,092</u>	<u>1,276,092</u>	<u>1,278,719</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,402,151</u>	<u>\$ 34,131</u>	<u>\$ -</u>	<u>\$ -</u>

(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, 2008

<u>Capital Project Funds (continued)</u>						
	<u>Transportation Revenue Bond Projects, Series 2006</u>			<u>Park Projects</u>		
	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental		\$ 2,890,985	\$ 2,890,985	\$ 827,525	\$ 827,525	\$ 201,375
Charges for services						
Fines and forfeitures						
Contributions				75,000	75,000	
Investment income	\$ 990,000	990,000	1,325,704	65,000	65,000	32,284
Miscellaneous revenue						
FS 129 statutory reduction						
TOTAL REVENUES	<u>\$ 990,000</u>	<u>3,880,985</u>	<u>4,216,689</u>	<u>967,525</u>	<u>967,525</u>	<u>233,659</u>
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:	28,273,865	28,287,048	10,262,720	2,353,965	2,353,965	654,213
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	<u>28,273,865</u>	<u>28,287,048</u>	<u>10,262,720</u>	<u>2,353,965</u>	<u>2,353,965</u>	<u>654,213</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(27,283,865)</u>	<u>(24,406,063)</u>	<u>(6,046,031)</u>	<u>(1,386,440)</u>	<u>(1,386,440)</u>	<u>(420,554)</u>
OTHER FINANCING SOURCES (USES):						
Transfers in				550,000	550,000	550,000
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>550,000</u>	<u>550,000</u>	<u>550,000</u>
NET CHANGE IN FUND BALANCES	<u>(27,283,865)</u>	<u>(24,406,063)</u>	<u>(6,046,031)</u>	<u>(836,440)</u>	<u>(836,440)</u>	<u>129,446</u>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>27,336,541</u>	<u>27,336,541</u>	<u>29,682,179</u>	<u>\$ 865,336</u>	<u>865,336</u>	<u>1,053,129</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 52,676</u>	<u>\$ 2,930,478</u>	<u>\$ 23,636,148</u>	<u>\$ 28,896</u>	<u>\$ 28,896</u>	<u>\$ 1,182,575</u>

(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, 2008

<u>Capital Project Funds (continued)</u>						
	<u>Beach Re-nourishment Project</u>			<u>Holmes Boulevard</u>		
	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental		\$ 140,000	\$ 79,994			
Charges for services						
Fines and forfeitures						
Contributions		140,000	140,000			
Investment income	\$ 30,000	30,000	53,537	\$ 28,575	\$ 28,575	\$ 20,547
Miscellaneous revenue						
FS 129 statutory reduction						
TOTAL REVENUES	<u>30,000</u>	<u>310,000</u>	<u>273,531</u>	<u>28,575</u>	<u>28,575</u>	<u>20,547</u>
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:	332,930	777,930	386,822	1,706,496	1,706,496	1,405,544
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	<u>332,930</u>	<u>777,930</u>	<u>386,822</u>	<u>1,706,496</u>	<u>1,706,496</u>	<u>1,405,544</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(302,930)</u>	<u>(467,930)</u>	<u>(113,291)</u>	<u>(1,677,921)</u>	<u>(1,677,921)</u>	<u>(1,384,997)</u>
OTHER FINANCING SOURCES (USES):						
Transfers in	339,116	339,116	339,116	1,600,000	1,600,000	1,600,000
Transfers out	(272,545)	(272,545)	(272,545)			
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	<u>66,571</u>	<u>66,571</u>	<u>66,571</u>	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,600,000</u>
NET CHANGE IN FUND BALANCES	<u>(236,359)</u>	<u>(401,359)</u>	<u>(46,720)</u>	<u>(77,921)</u>	<u>(77,921)</u>	<u>215,003</u>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>1,768,972</u>	<u>1,768,972</u>	<u>1,732,056</u>	<u>80,943</u>	<u>80,943</u>	<u>79,502</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 1,532,613</u>	<u>\$ 1,367,613</u>	<u>\$ 1,685,336</u>	<u>\$ 3,022</u>	<u>\$ 3,022</u>	<u>\$ 294,505</u>

(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, 2008

<u>Capital Project Funds (continued)</u>						
	<u>St. Johns County Transit System Projects</u>			<u>Sales Tax Revenue Bond Projects, Series 2004</u>		
	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental	\$ 1,091,702	\$ 1,214,518	\$ 799,365			\$ 500,000
Charges for services						
Fines and forfeitures						
Contributions						
Investment income			6,244			30,933
Miscellaneous revenue						
FS 129 statutory reduction						
TOTAL REVENUES	<u>\$ 1,091,702</u>	<u>1,214,518</u>	<u>805,609</u>	<u>\$ -</u>	<u>\$ -</u>	<u>530,933</u>
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation	788,519	922,962	822,802			
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	<u>1,368,191</u>	<u>1,491,007</u>	<u>1,036,038</u>	<u>1,092,232</u>	<u>1,192,596</u>	<u>510,834</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(276,489)</u>	<u>(276,489)</u>	<u>(230,429)</u>	<u>(1,092,232)</u>	<u>(1,192,596)</u>	<u>20,099</u>
OTHER FINANCING SOURCES (USES):						
Transfers in	276,489	276,489	276,489			
Transfers out					(24,830)	(24,830)
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	<u>276,489</u>	<u>276,489</u>	<u>276,489</u>	<u>-</u>	<u>(24,830)</u>	<u>(24,830)</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>46,060</u>	<u>(1,092,232)</u>	<u>(1,217,426)</u>	<u>(4,731)</u>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>49,996</u>	<u>1,217,426</u>	<u>1,217,426</u>	<u>1,059,089</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 96,056</u>	<u>\$ 125,194</u>	<u>\$ -</u>	<u>\$ 1,054,358</u>

(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, 2008

<u>Capital Project Funds (continued)</u>						
	<u>Sales Tax Revenue Bond Projects, Series 2006</u>			<u>State Revenue Sharing Revenue Bond Projects, Series 2005</u>		
	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental	\$ 2,370,095	\$ 2,370,095				
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	1,187,648	1,187,648	\$ 1,017,652	\$ 235,000	\$ 235,000	\$ 395,702
Miscellaneous revenue						
FS 129 statutory reduction						
TOTAL REVENUES	<u>\$ 3,557,743</u>	<u>3,557,743</u>	<u>1,017,652</u>	<u>235,000</u>	<u>235,000</u>	<u>395,702</u>
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:	36,275,895	36,312,895	20,966,352	12,974,592	13,494,950	11,660,070
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	<u>36,275,895</u>	<u>36,312,895</u>	<u>20,966,352</u>	<u>12,974,592</u>	<u>13,494,950</u>	<u>11,660,070</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(32,718,152)</u>	<u>(32,755,152)</u>	<u>(19,948,700)</u>	<u>(12,739,592)</u>	<u>(13,259,950)</u>	<u>(11,264,368)</u>
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out		(23,000)	(23,000)			
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(23,000)</u>	<u>(23,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(32,718,152)</u>	<u>(32,778,152)</u>	<u>(19,971,700)</u>	<u>(12,739,592)</u>	<u>(13,259,950)</u>	<u>(11,264,368)</u>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>32,781,463</u>	<u>32,781,463</u>	<u>29,988,945</u>	<u>13,474,549</u>	<u>13,474,549</u>	<u>13,657,162</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 63,311</u>	<u>\$ 3,311</u>	<u>\$ 10,017,245</u>	<u>\$ 734,957</u>	<u>\$ 214,599</u>	<u>\$ 2,392,794</u> (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, 2008

<u>Capital Project Funds (concluded)</u>			
<u>SR207 Fair Share Capital Program</u>			
	<u>Beginning Budget</u>	<u>Ending Budget</u>	<u>Actual</u>
REVENUES:			
Taxes			
Special assessments			
Licenses and permits			
Intergovernmental			
Charges for services			
Fines and forfeitures			
Contributions	\$ 2,904,179	\$ 2,904,179	\$ 1,157,462
Investment income			20,203
Miscellaneous revenue			
FS 129 statutory reduction			
TOTAL REVENUES	<u>2,904,179</u>	<u>2,904,179</u>	<u>1,177,665</u>
EXPENDITURES:			
Current:			
General government			
Public safety			
Physical environment			
Transportation			
Economic environment			
Human services			
Culture and recreation			
Court related			
Capital outlay:	2,904,179	1,546,177	72,860
Debt service:			
Principal retirement			
Interest and fiscal charges			
Issuance costs			
TOTAL EXPENDITURES	<u>2,904,179</u>	<u>1,546,177</u>	<u>72,860</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>1,358,002</u>	<u>1,104,805</u>
OTHER FINANCING SOURCES (USES):			
Transfers in			
Transfers out			
Long-term debt issued			
Premium on long-term debt issued			
Sale of capital assets			
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>1,358,002</u>	<u>1,104,805</u>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR			
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ -</u>	<u>\$ 1,358,002</u>	<u>\$ 1,104,805</u>

(concluded)

NON-MAJOR BUSINESS-TYPE ACTIVITIES

ENTERPRISE FUNDS DESCRIPTIONS

Enterprise Funds are used to account for operations: (a) that are financed and operated in a manner similar to private business enterprise where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The County maintains the following Enterprise Funds:

Solid Waste – Accounts for the operations and activities associated with the disposal of the County’s solid waste for all county citizens.

Golf Course – To account for the administration and operations of the County Golf Course which is operated and financed in a manner similar to private business. The cost of providing this service to the general public is recovered primarily through user charges.

Convention Center – This fund primarily accounts for the pledged revenues and associated debt service for the County’s publicly owned convention center.

ST. JOHNS COUNTY, FLORIDA
COMBINING STATEMENT OF NET ASSETS - NONMAJOR ENTERPRISE FUNDS
SEPTEMBER 30, 2008

	Business-type Activities - Nonmajor Enterprise Funds			
	Solid Waste	Golf Course	Convention Center	Totals
ASSETS				
Current assets:				
Equity in pooled cash and cash equivalents	\$ 3,926,333	\$ 414,136	\$ 325,407	\$ 4,665,876
Investments	9,292,564			9,292,564
Accounts receivable, net	759,119	2,832	96,912	858,863
Interest receivable	55,879			55,879
Due from other funds	-			-
Other assets	26,261	25,551	439,833	491,645
Inventory		64,178		64,178
Restricted assets:				
Cash and cash equivalents	23,331	23,104	956,912	1,003,347
Investments	31,817			31,817
Non-current assets:				
Land	1,727,127	1,795,363		3,522,490
Golf course land improvements		5,185,385		5,185,385
Buildings and improvements	7,050,304	807,564	11,000,000	18,857,868
Furniture and equipment	1,179,102	1,132,350		2,311,452
Accumulated depreciation	(1,685,820)	(1,840,159)	(2,200,000)	(5,725,979)
Construction in progress	112,456	-		112,456
TOTAL ASSETS	22,498,473	7,610,304	10,619,064	40,727,841
LIABILITIES:				
Current liabilities:				
Accounts payable and accrued liabilities	2,169,779	80,234		2,250,013
Customer deposits	23,331			23,331
Due to other funds	4,094	544,521		548,615
Due to other governments		5,804		5,804
Revenue bonds and notes payable	225,000	30,000	925,000	1,180,000
Interest payable		15,603	186,080	201,683
Capital lease payable		59,263		59,263
Compensated absences	41,877	13,955		55,832
Non-current liabilities:				
Accrued landfill closure and post-closure costs	6,326,453			6,326,453
Revenue bonds and notes payable	3,510,000	1,352,320	11,654,593	16,516,913
Capital lease payable		95,686		95,686
Arbitrage rebate liability	36,880			36,880
Compensated absences	31,836	94,421		126,257
Other liabilities		2,720		2,720
TOTAL LIABILITIES	12,369,250	2,294,527	12,765,673	27,429,450
NET ASSETS				
Invested in capital assets, net of related debt	4,679,986	5,543,234	(3,779,593)	6,443,627
Restricted for:				
Debt service		23,103		23,103
Bond construction	31,817			31,817
Unrestricted	5,417,420	(250,560)	1,632,984	6,799,844
TOTAL NET ASSETS	\$ 10,129,223	\$ 5,315,777	\$ (2,146,609)	\$ 13,298,391

ST. JOHNS COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET ASSETS- NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	<u>Business-type Activities - Nonmajor Enterprise Funds</u>			
	<u>Solid Waste</u>	<u>Golf Course</u>	<u>Convention Center</u>	<u>Totals</u>
OPERATING REVENUES:				
Charges for services	\$ 14,470,252	\$ 1,770,940	\$ 600,518	\$ 16,841,710
Special assessment revenue			640,504	640,504
Other operating revenue	54,861	113,666	-	168,527
Merchandise sales		55,948		55,948
Total operating revenues	14,525,113	1,940,554	1,241,022	17,706,689
OPERATING EXPENSES:				
Contractual services	14,543,489	61,137		14,604,626
Salaries and benefits	751,734	1,121,963		1,873,697
Operating and maintenance expenses	270,426	459,064	262,630	992,120
Depreciation	204,021	224,437	220,000	648,458
Total operating expenses	15,769,670	1,866,601	482,630	18,118,901
OPERATING (LOSS) INCOME	(1,244,557)	73,953	758,392	(412,212)
NON-OPERATING REVENUES (EXPENSES):				
Investment income	681,525	14,057	33,384	728,966
Interest expense	(162,685)	(89,559)	(640,004)	(892,248)
Arbitrage expense	(36,880)	-	-	(36,880)
Franchise fees	680,796			680,796
(Loss) gain from asset disposition	(4,342)	196,338		191,996
Total non-operating revenues (expenses)	1,158,414	120,836	(606,620)	672,630
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(86,143)	194,789	151,772	260,418
Capital asset contributions		16,289		16,289
Transfer in		-	376,735	376,735
INCREASE (DECREASE) IN NET ASSETS	(86,143)	211,078	528,507	653,442
NET ASSETS, BEGINNING OF YEAR	10,215,366	5,104,699	(2,675,116)	12,644,949
NET ASSETS, END OF YEAR	\$ 10,129,223	\$ 5,315,777	\$ (2,146,609)	\$ 13,298,391

ST. JOHNS COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS - NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Business-type Activities - Nonmajor Enterprise Funds			
	Solid Waste	Golf Course	Convention Center	Totals
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers	\$ 14,798,642	\$ 1,940,551	\$ 1,182,222	\$ 17,921,415
Payments to suppliers	(16,807,014)	(553,676)		(17,360,690)
Payments to employees	(758,058)	(1,119,990)		(1,878,048)
Net cash (used in) provided by operating activities	(2,766,430)	266,885	1,182,222	(1,317,323)
NONCAPITAL FINANCING ACTIVITIES:				
Transfers in			376,735	376,735
Franchise fees	680,796			680,796
Net cash provided by noncapital financing activities	680,796	-	376,735	1,057,531
CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition and construction of capital assets	(1,145,324)	(440,884)		(1,586,208)
Sale of capital assets	1,500	196,281		197,781
Long-term lease issued		183,300		183,300
Principal payments on revenue bonds	(215,000)	(30,000)	(895,000)	(1,140,000)
Principal payments on long-term lease		(28,351)		(28,351)
Interest paid on revenue bonds, loans and lease obligations	(162,685)	(88,820)	(647,462)	(898,967)
Capital contributions		1,389		1,389
Net cash used in capital and related financing activities	(1,521,509)	(207,085)	(1,542,462)	(3,271,056)
INVESTING ACTIVITIES:				
Investment purchases	(2,088,521)			(2,088,521)
Proceeds from sale of investments	2,949,470			2,949,470
Investment income received	719,691	14,057	33,384	767,132
Net cash (used in) provided by investing activities	1,580,640	14,057	33,384	1,628,081
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(2,026,503)	73,857	49,879	(1,902,767)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	5,976,167	363,383	1,232,440	7,571,990
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 3,949,664	\$ 437,240	\$ 1,282,319	\$ 5,669,223
NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES:				
Change in fair value of investments	46,965			46,965
Capital assets contributed by developers		16,289		16,289
Reconciliation of operating income (loss) to net cash provided by operating activities:				
Operating (loss) income	\$ (1,244,557)	\$ 73,953	\$ 758,392	\$ (412,212)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	204,021	224,437	220,000	648,458
Amortization of bond issuance cost	2,020	2,723	262,630	267,373
Change in accounts receivable	263,117		(58,800)	204,317
Change in due from other funds	10,412			10,412
Change in inventory		(15,444)		(15,444)
Change in accounts payable and accrued liabilities	(1,636,424)	(20,384)		(1,656,808)
Change in customer deposits	2,400			2,400
Change in due to other funds	941	660		1,601
Change in due to other governments		(650)		(650)
Change in accrued landfill closure and post-closure costs	(362,036)			(362,036)
Change in accrued compensated absences	(6,324)	1,973		(4,351)
Change in other liabilities		(383)		(383)
Net cash (used in) provided by operating activities	\$ (2,766,430)	\$ 266,885	\$ 1,182,222	\$ (1,317,323)

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 ASSETS - INTERNAL SERVICE FUNDS
 SEPTEMBER 30, 2008

	Worker's Compensation Insurance	Health Insurance	Totals
ASSETS			
Equity in pooled cash and cash equivalents	\$ 3,756,031	\$ 5,788,385	\$ 9,544,416
Cash with claims administrator		110,875	110,875
Accounts receivable, net		1,735	1,735
Due from other funds	286	534,899	535,185
TOTAL ASSETS	3,756,317	6,435,894	10,192,211
LIABILITIES			
Accounts payable and accrued liabilities		13,868	13,868
Estimated liability for self insured losses		1,799,657	1,799,657
TOTAL LIABILITIES	\$ -	1,813,525	1,813,525
NET ASSETS			
Unrestricted	3,756,317	4,622,369	8,378,686
TOTAL NET ASSETS	\$ 3,756,317	\$ 4,622,369	\$ 8,378,686

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN FUND NET ASSETS - INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Worker's Compensation Insurance	Health Insurance	Totals
OPERATING REVENUES:			
Charges for services		\$ 19,092,107	\$ 19,092,107
Other operating revenue	\$ 2,092,208	641,070	2,733,278
Total operating revenues	<u>2,092,208</u>	<u>19,733,177</u>	<u>21,825,385</u>
OPERATING EXPENSES:			
Contractual services	2,394,051	17,052,632	19,446,683
Operating and maintenance expenses		24,867	24,867
Total operating expenses	<u>2,394,051</u>	<u>17,077,499</u>	<u>19,471,550</u>
OPERATING INCOME (LOSS)	(301,843)	2,655,678	2,353,835
NON-OPERATING REVENUES:			
Investment income	142,582	130,197	272,779
(DECREASE) INCREASE IN NET ASSETS	(159,261)	2,785,875	2,626,614
NET ASSETS, BEGINNING OF YEAR	<u>3,915,578</u>	<u>1,836,494</u>	<u>5,752,072</u>
NET ASSETS, END OF YEAR	<u>\$ 3,756,317</u>	<u>\$ 4,622,369</u>	<u>\$ 8,378,686</u>

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF CASH FLOWS -
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Worker's Compensation Insurance	Health Insurance	Totals
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	\$ 2,142,541	\$ 19,412,676	\$ 21,555,217
Payments to suppliers	(2,394,051)	(16,921,120)	(19,315,171)
Net cash provided by (used in) operating activities	<u>(251,510)</u>	<u>2,491,556</u>	<u>2,240,046</u>
INVESTING ACTIVITIES:			
Investment income received	<u>142,582</u>	<u>130,197</u>	<u>272,779</u>
Net cash provided by investing activities	<u>142,582</u>	<u>130,197</u>	<u>272,779</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	(108,928)	2,621,753	2,512,825
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>3,864,959</u>	<u>3,166,632</u>	<u>7,031,591</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 3,756,031</u>	<u>\$ 5,788,385</u>	<u>\$ 9,544,416</u>
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating income (loss)	\$ (301,843)	\$ 2,655,678	\$ 2,353,835
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Change in accounts receivable		(1,548)	(1,548)
Change in due from other funds	50,333	(318,952)	(268,619)
Change in accounts payable and accrued liabilities		840	840
Change in estimated liability for self insured losses		<u>155,538</u>	<u>155,538</u>
Net cash provided by (used in) operating activities	<u>\$ (251,510)</u>	<u>\$ 2,491,556</u>	<u>\$ 2,240,046</u>

FIDUCIARY FUNDS DESCRIPTIONS

Agency Funds – Agency Funds are custodial in nature and do not involve measurement of results of operations. The County maintains the following Agency 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.

Clerk of Courts:

Agency Fund – 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.

Sheriff:

Investigation and Evidence Account – To account for funds held for evidentiary matters and undercover investigations.

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

Work Release – To collect and account for the receipts and disbursements of the work release residents of the Corrections facility. Individual resident account records are maintained.

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

Youth Services – To account for contributions and donations used for elementary school education programs on drug abuse resistance and drop-out prevention.

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

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

Tax Collector:

Taxes and Tags – To account for the collection and disbursement of ad valorem taxes, tourist development taxes, non ad valorem assessments, vehicle tags and titles.

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF FIDUCIARY NET
 ASSETS - AGENCY FUNDS
 September 30, 2008

	Board of County Corr	Clerk of Circuit Court	Sheriff Agency Funds	
	Employee Flexible Spending Accounts	Agency Fund	Levy Account	Work Release
ASSETS				
Equity in pooled cash and cash equivalents	\$ 89,639	\$ 2,563,452	\$ 1,050	\$ 7,018
Accounts receivable		16,207		
TOTAL ASSETS	\$ 89,639	\$ 2,579,659	\$ 1,050	\$ 7,018
LIABILITIES				
Assets held for others	\$ 89,639	\$ 2,579,659	\$ 1,050	\$ 7,018
TOTAL LIABILITIES	89,639	2,579,659	1,050	7,018
NET ASSETS	\$ -	\$ -	\$ -	\$ -

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF FIDUCIARY NET
 ASSETS - AGENCY FUNDS
 September 30, 2008

	Sheriff Agency Funds (concluded)		Tax Collector Agency	Total
	Inmate Trust	Youth Services	Taxes and Tags	
ASSETS				
Equity in pooled cash and cash equivalents	\$ 12,792	\$ 1,550	\$ 5,574,810	\$ 8,250,311
Accounts receivable			9,727	25,934
TOTAL ASSETS	\$ 12,792	\$ 1,550	\$ 5,584,537	\$ 8,276,245
LIABILITIES				
Assets held for others	\$ 12,792	\$ 1,550	\$ 5,584,537	\$ 8,276,245
TOTAL LIABILITIES	12,792	1,550	5,584,537	8,276,245
NET ASSETS	\$ -	\$ -	\$ -	\$ -
				(concluded)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES- AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Balance October 1, 2007	Additions	Deductions	Balance September 30, 2008
BOARD OF COUNTY COMMISSIONERS				
EMPLOYEE FLEXIBLE SPENDING ACCOUNTS				
ASSETS				
Cash and cash equivalents	\$ 47,059	\$ 336,736	\$ 294,156	\$ 89,639
LIABILITIES				
Assets held for others	\$ 47,059	\$ 336,736	\$ 294,156	\$ 89,639
CLERK OF COURTS				
AGENCY FUND				
ASSETS				
Cash and cash equivalents	\$ 3,780,225	\$ 76,959,065	\$ 78,175,838	\$ 2,563,452
Accounts receivable	16,697	10,495	10,985	16,207
	<u>\$ 3,796,922</u>	<u>\$ 76,969,560</u>	<u>\$ 78,186,823</u>	<u>\$ 2,579,659</u>
LIABILITIES				
Assets held for others	\$ 3,796,922	\$ 74,955,307	\$ 76,172,570	\$ 2,579,659
Due to other funds		2,014,253	2,014,253	-
	<u>\$ 3,796,922</u>	<u>\$ 76,969,560</u>	<u>\$ 78,186,823</u>	<u>\$ 2,579,659</u>
SHERIFF				
INVESTIGATIONS AND EVIDENCE ACCOUNT				
ASSETS				
Cash and cash equivalents	\$ -	\$ 26,000	\$ 26,000	\$ -
LIABILITIES				
Assets held for others	\$ -	\$ 26,000	\$ 26,000	\$ -

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES- AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Balance October 1, 2007	Additions	Deductions	Balance September 30, 2008
LEVY TRUST				
ASSETS				
Cash and cash equivalents	\$ 100	\$ 65,931	\$ 64,981	\$ 1,050
LIABILITIES				
Assets held for others	\$ 100	\$ 44,445	\$ 43,495	\$ 1,050
Due to other funds	-	21,486	21,486	-
	<u>\$ 100</u>	<u>\$ 65,931</u>	<u>\$ 64,981</u>	<u>\$ 1,050</u>
WORK RELEASE				
ASSETS				
Cash and cash equivalents	\$ 12,691	\$ 443,507	\$ 449,180	\$ 7,018
LIABILITIES				
Assets held for others	\$ 12,691	\$ 428,340	\$ 434,013	\$ 7,018
Due to other county agencies	-	15,167	15,167	-
	<u>\$ 12,691</u>	<u>\$ 443,507</u>	<u>\$ 449,180</u>	<u>\$ 7,018</u>
INMATE TRUST				
ASSETS				
Cash and cash equivalents	\$ 17,441	\$ 785,190	\$ 789,839	\$ 12,792
LIABILITIES				
Assets held for others	\$ 17,441	\$ 719,521	\$ 724,170	\$ 12,792
Due to other funds	-	65,669	65,669	-
	<u>\$ 17,441</u>	<u>\$ 785,190</u>	<u>\$ 789,839</u>	<u>\$ 12,792</u>
YOUTH SERVICES				
ASSETS				
Cash and cash equivalents	\$ 828	\$ 1,596	\$ 874	\$ 1,550
LIABILITIES				
Assets held for others	\$ 828	\$ 1,596	\$ 874	\$ 1,550

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES- AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Balance October 1, 2007	Additions	Deductions	Balance September 30, 2008
CIVIL SERVICES				
ASSETS				
Cash and cash equivalents	\$ -	\$ 140,354	\$ 140,354	\$ -
LIABILITIES				
Assets held for others	\$ -	\$ 140,354	\$ 140,354	\$ -
RESTITUTION				
ASSETS				
Cash and cash equivalents	\$ -	\$ 4,108	\$ 4,108	\$ -
LIABILITIES				
Assets held for others	\$ -	\$ 4,108	\$ 4,108	\$ -
TAX COLLECTOR				
TAXES AND TAGS				
ASSETS				
Cash and cash equivalents	\$ 4,282,037	\$ 1,068,480,210	\$ 1,067,187,437	\$ 5,574,810
Accounts receivable	11,389	15,408	17,070	9,727
	<u>\$ 4,293,426</u>	<u>\$ 1,068,495,618</u>	<u>\$ 1,067,204,507</u>	<u>\$ 5,584,537</u>
LIABILITIES				
Assets held for others	\$ 4,293,426	\$ 904,268,354	\$ 902,977,243	\$ 5,584,537
Due to other funds	-	10,774,389	10,774,389	-
Due to other county agencies	-	153,452,875	153,452,875	-
	<u>\$ 4,293,426</u>	<u>\$ 1,068,495,618</u>	<u>\$ 1,067,204,507</u>	<u>\$ 5,584,537</u>
TOTAL - ALL AGENCY FUNDS				
ASSETS				
Cash and cash equivalents	\$ 8,140,381	\$ 1,147,242,697	\$ 1,147,132,767	\$ 8,250,311
Accounts receivable	28,086	25,903	28,055	25,934
	<u>\$ 8,168,467</u>	<u>\$ 1,147,268,600</u>	<u>\$ 1,147,160,822</u>	<u>\$ 8,276,245</u>
LIABILITIES				
Assets held for others	\$ 8,168,467	\$ 980,924,761	\$ 980,816,983	\$ 8,276,245
Due to other funds	-	12,875,797	12,875,797	-
Due to other county agencies	-	153,468,042	153,468,042	-
	<u>\$ 8,168,467</u>	<u>\$ 1,147,268,600</u>	<u>\$ 1,147,160,822</u>	<u>\$ 8,276,245</u>

(concluded)

ST. JOHNS COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS
SCHEDULE OF EXPENDITURES BY DEPARTMENT -
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Original Budget	Final Budget	Actual
GENERAL FUND			
General Government			
Board of County Commissioners	\$ 879,921	\$ 1,075,310	\$ 834,464
Clerk of Courts	3,702,500	3,702,500	3,459,996
Tax Collector	4,696,923	4,894,032	4,863,028
Property Appraiser	4,699,832	4,700,903	4,045,200
Supervisor of Elections	2,069,655	2,203,476	2,025,533
County Administrator	979,508	1,037,923	935,426
Construction Services	390,859	390,859	383,654
Management and Budget	715,128	717,678	715,560
Risk Management	290,006	328,210	297,363
Inter-governmental Services	409,365	410,146	307,093
Management Information Systems	3,449,368	3,451,650	2,780,098
Purchasing	514,957	516,146	484,490
Personnel	736,597	742,734	733,266
County Attorney	1,205,055	1,207,992	1,140,818
Planning	3,034,111	2,916,433	1,495,431
Zoning	389,385	389,385	304,328
Growth Management Services	375,803	377,738	350,562
Regional Planning Council	67,770	67,770	67,769
Ponte Vedra Zoning Board	18,354	18,414	18,407
Graphic Information System	1,013,764	1,013,764	866,584
Refunds	36,700	36,240	32,495
Building Maintenance Services	4,152,084	4,278,240	3,744,652
Courthouse, Annex Maintenance	1,669,075	1,669,075	1,315,149
One-time contribution to OPEB Trust Fund		7,000,000	7,000,000
Total General Government	35,496,720	43,146,618	38,201,366
Public Safety			
Sheriff	56,824,605	58,345,184	56,547,190
Law Enforcement			
Juvenile Justice Detention Facility	1,176,157	1,176,157	987,962
Public Safety Communications	1,291,109	1,291,109	1,072,089
Detention Facility Subsidy	2,203,921	2,343,921	1,074,230
Codes Compliance	538,946	539,864	510,157
Emergency Management	1,651,952	1,753,143	1,450,732
Emergency Medical Service	8,738,618	8,967,666	7,803,669
Medical Examiner	246,380	247,080	282,540
Total Public Safety	72,671,688	74,664,124	69,728,569
Physical Environment			
Agriculture and Home Economics	800,835	800,835	669,211
Hastings Agricultural Research Center	111,644	111,644	111,424
St. Johns County Fair	196,418	202,049	109,162
St. Johns Soil and Water Conservation	44,161	44,161	43,305
St. Johns River Project	10,000	10,000	10,000
Landscaping & Nursery	868,648	870,477	704,103
Environmental Services		238,204	158,492
Total Physical Environment	2,031,706	2,277,370	1,805,697

(continued)

ST. JOHNS COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS
SCHEDULE OF EXPENDITURES BY DEPARTMENT -
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Original Budget	Final Budget	Actual
Transportation			
Development Review	2,129,037	2,010,803	1,856,794
Total Transportation	2,129,037	2,010,803	1,856,794
Economic Environment			
Excelsior Building Renovations	122,100	122,100	91,003
Economic Development	307,472	307,472	143,670
State Tax Incentive Refunding	706,137	706,137	211,232
Veterans Services	258,021	258,021	243,416
St. Johns Housing Partnership	85,100	85,100	85,100
Housing	4,256,478	4,258,113	2,114,569
City of St. Augustine Historic CRA	466,949	466,949	465,782
Total Economic Environment	6,202,257	6,203,892	3,354,772
Human Services			
Hospitals	1,160,000	1,335,000	1,012,044
St. Johns Welfare Federation	107,209	107,209	106,208
Family Medical and Dental Center	197,570	213,992	197,032
Animal Control	1,312,126	1,320,806	1,134,443
Social Services	778,151	871,502	798,114
School Readiness	140,000	140,000	109,083
N.E.Fla.Community Action Agency	75,396	75,396	75,394
Medicaid Participation	1,166,416	1,166,416	997,225
Council on Aging	144,867	144,867	140,143
Betty Griffin House	190,110	190,110	190,110
Learn to Read Program	14,940	14,940	14,940
EPIC	144,505	144,505	134,858
Food Bank	75,000	75,000	75,000
Our House Adult Day Care	35,634	35,634	35,632
Human Services Support	406,350	406,350	403,748
Health Care Clinic	1,310,000	1,293,578	1,151,750
County Physician	309,379	309,379	239,026
Total Human Services	7,567,653	7,844,684	6,814,750
Culture and Recreation			
Libraries	5,431,240	5,456,295	5,182,461
Recreation Programs	4,213,907	4,232,439	3,230,019
Recreation and Parks	4,280,451	4,281,914	4,033,953
Aquatics Program	153,343	153,343	97,789
Total Culture and Recreation	14,078,941	14,123,991	12,544,222
Court related			
Clerk of Courts	5,478,799	5,468,451	4,019,979
Sheriff	1,304,424	1,304,424	1,088,651
Courthouse, Annex Maintenance	1,088,651	1,088,651	1,088,651
States Attorney	103,651	103,651	86,828
Public Defender	23,811	23,811	9,193
Circuit Court	22,256	22,256	9,424
Guardian Ad Litem	81,724	81,724	77,118
County Court	19,142	29,142	21,177
Court Reporting	2,675	2,675	864
Total Court related	8,125,133	8,124,785	6,401,885

(continued)

ST. JOHNS COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS
SCHEDULE OF EXPENDITURES BY DEPARTMENT -
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Original Budget	Final Budget	Actual
Debt Service			
Sheriff	2,288,335	2,288,335	1,968,010
Total Debt Service	2,288,335	2,288,335	1,968,010
Total Expenditures	<u>\$ 150,591,470</u>	<u>\$ 160,684,602</u>	<u>\$ 142,676,065</u>
BUILDING SERVICE FUND			
Public Safety			
Preconstruction Services	\$ 2,530,687	\$ 2,687,325	\$ 2,344,099
Construction Support	2,487,468	2,541,193	2,100,919
Total Expenditures	<u>\$ 5,018,155</u>	<u>\$ 5,228,518</u>	<u>\$ 4,445,018</u>
COUNTY TRANSPORTATION TRUST FUND			
Transportation			
Road Construction	\$ 23,834,164	\$ 25,858,416	\$ 10,170,579
Road and Bridge Maintenance	6,316,386	6,467,150	5,615,874
Fleet Services	4,416,126	5,538,794	5,327,815
Mowing	1,430,979	1,431,558	1,290,573
Traffic and Transportation	1,555,345	1,557,056	1,446,361
Engineering	5,166,929	5,168,600	5,026,999
Surveying	790,804	790,804	687,968
Real Estate	895,827	904,577	847,799
Total Expenditures	<u>\$ 44,406,560</u>	<u>\$ 47,716,955</u>	<u>\$ 30,413,968</u>
BEACH FUND			
Public Safety			
Sheriff Beach Patrol			
City of St. Augustine Beach Patrol	75,000	75,000	50,776
Life Saving Corps	1,035,496	1,065,493	966,281
Total Public Safety	1,110,496	1,140,493	1,017,057
Culture and Recreation			
Beach Services	290,244	290,244	237,758
Beach Toll Collection	276,335	276,335	230,737
Total Culture and Recreation	566,579	566,579	468,495
Total Expenditures	<u>\$ 1,677,075</u>	<u>\$ 1,707,072</u>	<u>\$ 1,485,552</u>
TOURIST DEVELOPMENT TAX FUND			
General Government			
Administration	\$ 330,552	\$ 346,650	\$ 337,026
Category I	3,580,144	3,580,144	2,518,641
Total General Government	3,910,696	3,926,794	2,855,667

(continued)

ST. JOHNS COUNTY, FLORIDA
 BOARD OF COUNTY COMMISSIONERS
 SCHEDULE OF EXPENDITURES BY DEPARTMENT -
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Culture and Recreation			
Category II	972,361	972,361	696,052
Category III	<u>693,624</u>	<u>713,624</u>	<u>563,224</u>
Total Culture and Recreation	<u>1,665,985</u>	<u>1,685,985</u>	<u>1,259,276</u>
Total Expenditures	<u>\$ 5,576,681</u>	<u>\$ 5,612,779</u>	<u>\$ 4,114,943</u> (concluded)