

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, 2010

	General Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 100,153,480	\$ 100,153,480	\$ 97,056,631	\$ (3,096,849)
Licenses and permits	290,000	290,000	275,508	(14,492)
Intergovernmental	18,349,221	19,615,344	17,156,192	(2,459,152)
Charges for services	12,865,434	12,998,667	11,564,051	(1,434,616)
Fines and forfeitures	474,606	474,606	476,942	2,336
Contributions	250,738	256,738	261,221	4,483
Investment income	711,750	711,750	1,070,657	358,907
Miscellaneous revenue	459,166	629,933	1,011,833	381,900
FS 129 statutory reduction	(6,006,078)	(6,006,078)		6,006,078
TOTAL REVENUES	127,548,317	129,124,440	128,873,035	(251,405)
EXPENDITURES:				
Current:				
General government	35,078,362	33,824,208	31,133,612	2,690,596
Public safety	68,443,475	67,787,152	65,087,920	2,699,232
Physical environment	1,684,771	1,695,752	1,572,031	123,721
Economic environment	5,963,899	6,023,789	4,100,687	1,923,102
Human services	5,769,948	5,707,786	5,286,969	420,817
Culture and recreation	12,134,099	11,946,207	11,706,913	239,294
Court Related	4,361,184	5,293,119	4,964,256	328,863
Debt service:				
Principal retirement	1,026,956	1,689,236	1,689,021	215
Interest and fiscal charges	38,081	37,991	38,206	(215)
TOTAL EXPENDITURES	134,500,775	134,005,240	125,579,615	8,425,625
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(6,952,458)	(4,880,800)	3,293,420	8,174,220
OTHER FINANCING SOURCES (USES):				
Transfers in	6,070,709	5,654,324	4,961,809	(692,515)
Transfers out	(5,518,241)	(5,388,951)	(4,549,056)	839,895
Long-term debt issued	2,770,000	2,770,000	1,802,728	(967,272)
Sale of capital assets	121,368	232,368	220,434	(11,934)
TOTAL OTHER FINANCING SOURCES (USES)	3,443,836	3,267,741	2,435,915	(831,826)
NET CHANGE IN FUND BALANCE	(3,508,622)	(1,613,059)	5,729,335	7,342,394
FUND BALANCES, BEGINNING OF YEAR	28,854,081	28,854,081	32,948,365	4,094,284
FUND BALANCES, END OF YEAR	\$ 25,345,459	\$ 27,241,022	\$ 38,677,700	\$ 11,436,678

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 30,2010

	Transportation Trust			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 15,325,757	\$ 15,325,757	\$ 14,907,535	\$ (418,222)
Intergovernmental	9,456,682	9,732,682	7,827,674	(1,905,008)
Charges for services	4,411,757	4,411,757	5,250,070	838,313
Contributions			36,820	36,820
Investment income	480,100	480,100	446,978	(33,122)
Miscellaneous revenue	291,682	292,922	59,245	(233,677)
FS 129 statutory reduction	(1,047,616)	(1,047,616)		1,047,616
TOTAL REVENUES	<u>28,918,362</u>	<u>29,195,602</u>	<u>28,528,322</u>	<u>(667,280)</u>
EXPENDITURES:				
Current:				
Transportation	41,123,990	45,110,288	32,151,747	12,958,541
TOTAL EXPENDITURES	<u>41,123,990</u>	<u>45,110,288</u>	<u>32,151,747</u>	<u>12,958,541</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(12,205,628)</u>	<u>(15,914,686)</u>	<u>(3,623,425)</u>	<u>12,291,261</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	9,640	5,984,688	5,975,048	(9,640)
Transfers out	(413,887)	(413,887)	(96,471)	317,416
TOTAL OTHER FINANCING SOURCES (USES)	<u>(404,247)</u>	<u>5,570,801</u>	<u>5,878,577</u>	<u>307,776</u>
NET CHANGE IN FUND BALANCE	(12,609,875)	(10,343,885)	2,255,152	12,599,037
FUND BALANCES, BEGINNING OF YEAR	28,067,993	28,067,993	29,556,318	1,488,325
FUND BALANCES, END OF YEAR	<u>\$ 15,458,118</u>	<u>\$ 17,724,108</u>	<u>\$ 31,811,470</u>	<u>\$ 14,087,362</u>

ST. JOHNS COUNTY, FLORIDA

SCHEDULES OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS - OTHER POST EMPLOYMENT BENEFITS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

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%
10/1/2009	\$ 11,016,373	\$ 40,557,591	\$ 29,541,218	27.16%	\$ 83,548,539	35.36%

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
9/30/2009	\$ 3,096,461	\$ 4,309,587	139.18%	\$ 6,307,998
9/30/2010	\$ 3,359,281	\$ 2,913,298	86.73%	\$ 5,862,015

Notes:

1. See Note 8B for detailed information on the St. Johns County OPEB Plan.
2. This is the third year since St. Johns County implemented GASB Statement No. 45. Information on the 9/30/07 year is not available.

ST. JOHNS COUNTY, FLORIDA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2010

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, 2010

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:

- 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, unanticipated grants or under estimation of carry forward balances. In fiscal year 2010 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:		
General Fund	\$ 111,000	\$ 1,600,000
County Transportation Trust Fund	5,975,048	276,000
Nonmajor Governmental Funds:		
Building Services		161,902
Community Based Care		1,093,290
Tourist Development Tax	912,000	
Impact Fees Roads	2,097,206	
Impact Fees Parks	150,000	
Fire District		160,000
Proprietary Nonmajor Funds:		
Convention Center	185,205	

SUPPLEMENTARY INFORMATION

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 BOARD AND OFFICER GENERAL FUNDS
 September 30, 2010

	Board of County Commissioners Sub-fund	Clerk of Circuit Court Sub-fund	Sheriff Sub-fund
ASSETS			
Equity in pooled cash and cash equivalents	\$ 1,525,059	\$ 319,581	\$ 2,093,154
Investments	31,076,312		
Accounts receivable	886,762	505,782	81
Interest receivable	76,565		
Due from other funds	736,302		286,295
Due from other county agencies	6,771,378	2,550	316,067
Net due from other funds	<u>7,507,680</u>	<u>2,550</u>	<u>602,362</u>
Due from other governments	1,859,429	11,633	66,274
Other assets	7,502	1,874	
TOTAL ASSETS	<u>\$ 42,939,309</u>	<u>\$ 841,420</u>	<u>\$ 2,761,871</u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ 2,513,475	\$ 295,606	\$ 989,837
Customer deposits	371,857		
Due to other funds	132,164		
Due to other county agencies	334,635	251,962	1,771,306
Net due to other funds	<u>466,799</u>	<u>251,962</u>	<u>1,771,306</u>
Due to other governments	981,490	183,047	728
Deferred revenue	38,793		
TOTAL LIABILITIES	4,372,414	730,615	2,761,871
FUND BALANCES			
Reserved for Court Operations		110,805	
Unreserved-undesignated	<u>38,566,895</u>		
TOTAL FUND BALANCES	<u>38,566,895</u>	<u>110,805</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 42,939,309</u>	<u>\$ 841,420</u>	<u>\$ 2,761,871</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 BOARD AND OFFICER GENERAL FUNDS
 September 30, 2010

	Tax Collector Sub-fund	Property Appraiser Sub-fund	Supervisor of Elections Sub-fund
ASSETS			
Equity in pooled cash and cash equivalents	\$ 5,080,143	\$ 579,383	
Investments			
Accounts receivable			
Interest receivable			
Due from other funds	82,504		
Due from other county agencies		81	\$ 276,684
Net due from other funds	<u>82,504</u>	<u>81</u>	<u>276,684</u>
Due from other governments	854		
Other assets			
TOTAL ASSETS	<u><u>\$ 5,163,501</u></u>	<u><u>\$ 579,464</u></u>	<u><u>\$ 276,684</u></u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ 117,297	\$ 126,175	\$ 273,015
Customer deposits			
Due to other funds			
Due to other county agencies	<u>4,593,078</u>	<u>453,289</u>	<u>3,669</u>
Net due to other funds	<u>4,593,078</u>	<u>453,289</u>	<u>3,669</u>
Due to other governments	453,126		
Deferred revenue			
TOTAL LIABILITIES	<u>5,163,501</u>	<u>579,464</u>	<u>276,684</u>
FUND BALANCES			
Reserved for Court Operations			
Unreserved-undesignated			
TOTAL FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 5,163,501</u></u>	<u><u>\$ 579,464</u></u>	<u><u>\$ 276,684</u></u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 BOARD AND OFFICER GENERAL FUNDS
 September 30, 2010

	Subtotals	Interfund Eliminations & Consolidations	Total
ASSETS			
Equity in pooled cash and cash equivalents	\$ 9,597,320	\$ 343,738	\$ 9,941,058
Investments	31,076,312		31,076,312
Accounts receivable	1,392,625		1,392,625
Interest receivable	76,565		76,565
Due from other funds	1,105,101		1,105,101
Due from other county agencies	7,366,760	(7,277,411)	89,349
Net due from other funds	8,471,861	(7,277,411)	1,194,450
Due from other governments	1,938,190	(55,465)	1,882,725
Other assets	9,376		9,376
TOTAL ASSETS	\$ 52,562,249	\$ (6,989,138)	\$ 45,573,111
LIABILITIES			
Accounts payable and accrued liabilities	\$ 4,315,405		\$ 4,315,405
Customer deposits	371,857		371,857
Due to other funds	132,164		132,164
Due to other county agencies	7,407,939	\$ (6,989,138)	418,801
Net due to other funds	7,540,103	(6,989,138)	550,965
Due to other governments	1,618,391		1,618,391
Deferred revenue	38,793		38,793
TOTAL LIABILITIES	13,884,549	(6,989,138)	6,895,411
FUND BALANCES			
Reserved for Court Operations	110,805		110,805
Unreserved-undesignated	38,566,895		38,566,895
TOTAL FUND BALANCES	38,677,700	-	38,677,700
TOTAL LIABILITIES AND FUND BALANCES	\$ 52,562,249	\$ (6,989,138)	\$ 45,573,111 (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, 2010

	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	\$ 100,153,480	\$ 100,153,480	\$ 97,056,631			
Licenses and permits	290,000	290,000	275,508			
Intergovernmental	14,825,196	14,898,184	12,813,768	\$ 2,973,865	\$ 3,947,569	\$ 3,947,958
Charges for services	6,095,911	6,049,848	5,454,353	1,269,400	1,269,400	899,372
Fines and forfeitures	474,606	474,606	476,942			
Contributions	250,738	256,738	261,221			
Investment income	554,781	554,781	995,317	21,000	21,000	43,587
Miscellaneous revenue	411,746	549,561	837,064	1,700	1,700	3,002
FS 129 statutory reduction	(6,006,078)	(6,006,078)				
TOTAL REVENUES	117,050,380	117,221,120	118,170,804	4,265,965	5,239,669	4,893,919
EXPENDITURES:						
Current:						
General government	24,096,834	23,552,213	21,721,631	3,211,270	3,218,270	2,968,850
Public safety	12,214,894	12,010,877	10,853,364			
Physical environment	1,684,771	1,695,752	1,572,031			
Economic environment	5,963,899	6,023,789	4,100,687			
Human services	5,769,948	5,707,786	5,286,969			
Culture and recreation	12,134,099	11,946,207	11,706,913			
Court related	265,740	222,406	191,696	2,905,465	3,879,169	3,661,424
Debt service:						
Principal retirement						
Interest and fiscal charges						
TOTAL EXPENDITURES	62,130,185	61,159,030	55,433,291	6,116,735	7,097,439	6,630,274
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	54,920,195	56,062,090	62,737,513	(1,850,770)	(1,857,770)	(1,736,355)
OTHER FINANCING SOURCES (USES):						
Transfers in	4,344,795	4,344,795	3,674,690			
Transfers in - from Officers	4,085,000	4,085,000	6,581,853			
Transfers in - from Board				1,850,770	1,857,770	1,857,770
Net transfers in	8,429,795	8,429,795	10,256,543	1,850,770	1,857,770	1,857,770
Transfers out	(4,826,455)	(4,640,574)	(4,032,500)			
Transfers out - to Officers	(65,987,901)	(65,531,114)	(65,176,308)			
Transfers out - to Board						(200,490)
Net transfers out	(70,814,356)	(70,171,688)	(69,208,808)	-	-	(200,490)
Long-term debt issued	2,770,000	2,770,000	1,802,728			
Sale of capital assets	121,368	232,368	220,434			
TOTAL OTHER FINANCING SOURCES (USES)	(59,493,193)	(58,739,525)	(56,929,103)	1,850,770	1,857,770	1,657,280
NET CHANGE IN FUND BALANCE	(4,572,998)	(2,677,435)	5,808,410	-	-	(79,075)
FUND BALANCES, BEGINNING OF YEAR	28,664,201	28,664,201	32,758,485	189,880	189,880	189,880
FUND BALANCES, END OF YEAR	\$ 24,091,203	\$ 25,986,766	\$ 38,566,895	\$ 189,880	\$ 189,880	\$ 110,805

(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, 2010

	Sheriff Sub-fund			Tax Collector Sub-fund		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
REVENUES:						
Taxes						
Licenses and permits						
Intergovernmental	\$ 377,383	\$ 547,223	\$ 304,670			\$ 32,240
Charges for services	548,375	557,032	592,826	\$ 9,708,165	\$ 9,708,165	9,068,485
Fines and forfeitures						
Contributions						
Investment income				135,969	135,969	28,573
Miscellaneous revenue	45,720	78,672	171,767			
FS 129 statutory reduction						
TOTAL REVENUES	971,478	1,182,927	1,069,263	9,844,134	9,844,134	9,129,298
EXPENDITURES:						
Current:						
General government				4,694,758	4,694,758	4,553,998
Public safety	56,228,581	55,776,275	54,234,556			
Physical environment						
Economic environment						
Human services						
Culture and recreation						
Court related	1,189,979	1,191,544	1,111,136			
Debt service:						
Principal retirement	1,026,956	1,689,236	1,689,021			
Interest and fiscal charges	38,081	37,991	38,206			
TOTAL EXPENDITURES	58,483,597	58,695,046	57,072,919	4,694,758	4,694,758	4,553,998
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(57,512,119)	(57,512,119)	(56,003,656)	5,149,376	5,149,376	4,575,300
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers in - from Officers						
Transfers in - from Board	57,512,119	57,512,119	57,366,724			
Net transfers in	57,512,119	57,512,119	57,366,724	-	-	-
Transfers out						
Transfers out - to Officers						
Transfers out - to Board			(1,363,068)	(5,149,376)	(5,149,376)	(4,575,300)
Net transfers out	-	-	(1,363,068)	(5,149,376)	(5,149,376)	(4,575,300)
Long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	57,512,119	57,512,119	56,003,656	(5,149,376)	(5,149,376)	(4,575,300)
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, 2010

	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	\$ 604,130	\$ 774,769	\$ 771,567	\$ 172,777	\$ 222,368	\$ 57,556
Fines and forfeitures				9,453	9,453	4,760
Contributions						
Investment income			3,180			
Miscellaneous revenue						
FS 129 statutory reduction						
TOTAL REVENUES	604,130	774,769	774,747	182,230	231,821	62,316
EXPENDITURES:						
Current:						
General government	4,980,954	4,728,208	4,285,191	3,464,546	3,000,759	2,831,254
Public safety						
Physical environment						
Economic environment						
Human services						
Culture and recreation						
Court related						
Debt service:						
Principal retirement						
Interest and fiscal charges						
TOTAL EXPENDITURES	4,980,954	4,728,208	4,285,191	3,464,546	3,000,759	2,831,254
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(4,376,824)	(3,953,439)	(3,510,444)	(3,282,316)	(2,768,938)	(2,768,938)
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers in - from Officers						
Transfers in - from Board	4,376,824	3,953,439	3,953,439	3,282,316	2,768,938	2,768,938
Net transfers in	4,376,824	3,953,439	3,953,439	3,282,316	2,768,938	2,768,938
Transfers out						
Transfers out - to Officers						
Transfers out - to Board			(442,995)			
Net transfers out	-	-	(442,995)	-	-	-
Long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	4,376,824	3,953,439	3,510,444	3,282,316	2,768,938	2,768,938
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, 2010

	Subtotals			Interfund Eliminations and Consolidations		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
REVENUES:						
Taxes	\$ 100,153,480	\$ 100,153,480	\$ 97,056,631			
Licenses and permits	290,000	290,000	275,508			
Intergovernmental	18,349,221	19,615,344	17,156,192			
Charges for services	18,235,434	18,368,667	16,791,363	\$ (5,370,000)	\$ (5,370,000)	\$ (5,227,312)
Fines and forfeitures	474,606	474,606	476,942			
Contributions	250,738	256,738	261,221			
Investment income	711,750	711,750	1,070,657			
Miscellaneous revenue	459,166	629,933	1,011,833			
FS 129 statutory reduction	(6,006,078)	(6,006,078)	-			
TOTAL REVENUES	132,918,317	134,494,440	134,100,347	(5,370,000)	(5,370,000)	(5,227,312)
EXPENDITURES:						
Current:						
General government	40,448,362	39,194,208	36,360,924	(5,370,000)	(5,370,000)	(5,227,312)
Public safety	68,443,475	67,787,152	65,087,920			
Physical environment	1,684,771	1,695,752	1,572,031			
Economic environment	5,963,899	6,023,789	4,100,687			
Human services	5,769,948	5,707,786	5,286,969			
Culture and recreation	12,134,099	11,946,207	11,706,913			
Court related	4,361,184	5,293,119	4,964,256			
Debt service:						
Principal retirement	1,026,956	1,689,236	1,689,021			
Interest and fiscal charges	38,081	37,991	38,206			
TOTAL EXPENDITURES	139,870,775	139,375,240	130,806,927	(5,370,000)	(5,370,000)	(5,227,312)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(6,952,458)	(4,880,800)	3,293,420	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers in	4,344,795	4,344,795	3,674,690			
Transfers in - from Officers	4,085,000	4,085,000	6,581,853	(4,085,000)	(4,085,000)	(6,581,853)
Transfers in - from Board	67,022,029	66,092,266	65,946,871	(65,296,115)	(64,782,737)	(64,659,752)
Net transfers in	75,451,824	74,522,061	76,203,414	(69,381,115)	(68,867,737)	(71,241,605)
Transfers out	(4,826,455)	(4,640,574)	(4,032,500)			
Transfers out - to Officers	(65,987,901)	(65,531,114)	(65,176,308)	65,296,115	64,782,737	64,659,752
Transfers out - to Board	(5,149,376)	(5,149,376)	(6,581,853)	5,149,376	5,149,376	6,581,853
Net transfers out	(75,963,732)	(75,321,064)	(75,790,661)	70,445,491	69,932,113	71,241,605
Long-term debt issued	2,770,000	2,770,000	1,802,728			
Sale of capital assets	121,368	232,368	220,434			
TOTAL OTHER FINANCING SOURCES (USES)	2,379,460	2,203,365	2,435,915	1,064,376	1,064,376	-
NET CHANGE IN FUND BALANCE	(4,572,998)	(2,677,435)	5,729,335	1,064,376	1,064,376	-
FUND BALANCES, BEGINNING OF YEAR	28,854,081	28,854,081	32,948,365			
FUND BALANCES, END OF YEAR	\$ 24,281,083	\$ 26,176,646	\$ 38,677,700	\$ 1,064,376	\$ 1,064,376	\$ -

(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, 2010

	Totals		
	Original Budget	Final Budget	Actual
REVENUES:			
Taxes	\$ 100,153,480	\$ 100,153,480	\$ 97,056,631
Licenses and permits	290,000	290,000	275,508
Intergovernmental	18,349,221	19,615,344	17,156,192
Charges for services	12,865,434	12,998,667	11,564,051
Fines and forfeitures	474,606	474,606	476,942
Contributions	250,738	256,738	261,221
Investment income	711,750	711,750	1,070,657
Miscellaneous revenue	459,166	629,933	1,011,833
FS 129 statutory reduction	<u>(6,006,078)</u>	<u>(6,006,078)</u>	<u>-</u>
TOTAL REVENUES	<u>127,548,317</u>	<u>129,124,440</u>	<u>128,873,035</u>
EXPENDITURES:			
Current:			
General government	35,078,362	33,824,208	31,133,612
Public safety	68,443,475	67,787,152	65,087,920
Physical environment	1,684,771	1,695,752	1,572,031
Economic environment	5,963,899	6,023,789	4,100,687
Human services	5,769,948	5,707,786	5,286,969
Culture and recreation	12,134,099	11,946,207	11,706,913
Court related	4,361,184	5,293,119	4,964,256
Debt service:			
Principal retirement	1,026,956	1,689,236	1,689,021
Interest and fiscal charges	<u>38,081</u>	<u>37,991</u>	<u>38,206</u>
TOTAL EXPENDITURES	<u>134,500,775</u>	<u>134,005,240</u>	<u>125,579,615</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(6,952,458)</u>	<u>(4,880,800)</u>	<u>3,293,420</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	4,344,795	4,344,795	3,674,690
Transfers in - from Officers	-	-	-
Transfers in - from Board	<u>1,725,914</u>	<u>1,309,529</u>	<u>1,287,119</u>
Net transfers in	6,070,709	5,654,324	4,961,809
Transfers out	(4,826,455)	(4,640,574)	(4,032,500)
Transfers out - to Officers	(691,786)	(748,377)	(516,556)
Transfers out - to Board	-	-	-
Net transfers out	<u>(5,518,241)</u>	<u>(5,388,951)</u>	<u>(4,549,056)</u>
Long-term debt issued	2,770,000	2,770,000	1,802,728
Sale of capital assets	<u>121,368</u>	<u>232,368</u>	<u>220,434</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,443,836</u>	<u>3,267,741</u>	<u>2,435,915</u>
NET CHANGE IN FUND BALANCE	(3,508,622)	(1,613,059)	5,729,335
FUND BALANCES, BEGINNING OF YEAR	<u>28,854,081</u>	<u>28,854,081</u>	<u>32,948,365</u>
FUND BALANCES, END OF YEAR	<u>\$ 25,345,459</u>	<u>\$ 27,241,022</u>	<u>\$ 38,677,700</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.

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

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.

Juvenile Drug Court – To account for the operation of Juvenile Drug 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.

Alarm Fund – To account for revenues relating to the permitting of alarm systems within the County and the related expenditures.

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 fiscal year 2007. 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 2002 – To account for debt service requirements to retire bonds issued during fiscal year 2002. 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 fiscal year 2007. 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 2009 – 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.

Sales Tax Revenue Refunding Bonds, Series 2009A – 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 Notes – The note accounts for the debt service requirements to retire the annual principal requirements during this fiscal year. This note is payable from and secured by the Board's promise to budget and appropriate sufficient funds to meet the annual debt service requirements.

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 fiscal year 2007. 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 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.

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.

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 2006 - 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 2009 - 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 Corridor Improvement Group Development Project – (Formerly Known As the SR207 Fair Share Capital Program) To account for developer contributions for transportation infrastructure improvements along the SR207 Corridor under the terms of the development order.

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2010

Special Revenue Funds

	County Health Department	Building Services	Court Facilities	Law Enforcement Trust
ASSETS				
Equity in pooled cash and cash equivalents	\$ 107,429	\$ 882,493	\$ 599,003	\$ 114,721
Investments				
Accounts receivable		1,134		
Notes receivable				
Interest receivable				
Due from other funds				273,918
Due from other governments				
TOTAL ASSETS	<u>\$ 107,429</u>	<u>\$ 883,627</u>	<u>\$ 599,003</u>	<u>\$ 388,639</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 81,626	\$ 68,354	\$ 41	
Customer deposits				
Due to other funds		8,868		
Due to other governments				
Deferred revenue				
TOTAL LIABILITIES	<u>81,626</u>	<u>77,222</u>	<u>41</u>	<u>\$ -</u>
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				
Court Modernization				
School crossing guard and law enforcement education				
Canteen Fund				
Equitable Sharing Fund				
Alarm Fund				
Teen Court				
Long-term note receivable				
Capital outlay				
Debt service				
Unreserved-undesignated	<u>25,803</u>	<u>806,405</u>	<u>598,962</u>	<u>388,639</u>
TOTAL FUND BALANCES (DEFICIT)	<u>25,803</u>	<u>806,405</u>	<u>598,962</u>	<u>388,639</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	<u>\$ 107,429</u>	<u>\$ 883,627</u>	<u>\$ 599,003</u>	<u>\$ 388,639</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2010

Special Revenue Funds (continued)

	State Housing Initiatives Program	Mental Health	Community Based Care	Utility Regulation
ASSETS				
Equity in pooled cash and cash equivalents	\$ 329,407	\$ 57,629	\$ 915,141	\$ 210,756
Investments	737,326			
Accounts receivable	8,000	44,030	777	
Notes receivable	400,000			
Interest receivable	1,376			
Due from other funds				
Due from other governments		303,267		
TOTAL ASSETS	\$ 1,476,109	\$ 404,926	\$ 915,918	\$ 210,756
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 18,854	\$ 118,583	\$ 240,466	
Customer deposits				
Due to other funds	56	11,897	9,990	
Due to other governments	3,850	1,434	14,180	
Deferred revenue				
TOTAL LIABILITIES	22,760	131,914	264,636	\$ -
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				
Court Modernization				
School crossing guard and law enforcement education				
Canteen Fund				
Equitable Sharing Fund				
Alarm Fund				
Teen Court				
Long-term note receivable	400,000			
Capital outlay				
Debt service				
Unreserved-undesignated	1,053,349	273,012	651,282	210,756
TOTAL FUND BALANCES (DEFICIT)	1,453,349	273,012	651,282	210,756
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 1,476,109	\$ 404,926	\$ 915,918	\$ 210,756

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2010

Special Revenue Funds (continued)

	FS 939 Additional Court Costs	Court Technology Fund	Crime Prevention Fund	Beach
ASSETS				
Equity in pooled cash and cash equivalents	\$ 184,151	\$ 82,144	\$ 15,426	\$ 395,083
Investments		3,535,406		
Accounts receivable				30
Notes receivable				
Interest receivable		3,756		
Due from other funds				
Due from other governments				30,819
TOTAL ASSETS	<u>\$ 184,151</u>	<u>\$ 3,621,306</u>	<u>\$ 15,426</u>	<u>\$ 425,932</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 32,095	\$ 23,478		\$ 33,941
Customer deposits				
Due to other funds	4		\$ 15,426	4,456
Due to other governments				33,142
Deferred revenue				
TOTAL LIABILITIES	<u>\$ 32,099</u>	<u>23,478</u>	<u>15,426</u>	<u>71,539</u>
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				
Court Modernization				
School crossing guard and law enforcement education				
Canteen Fund				
Equitable Sharing Fund				
Alarm Fund				
Teen Court				
Long-term note receivable				
Capital outlay				
Debt service				
Unreserved-undesignated	<u>152,052</u>	<u>3,597,828</u>	<u>-</u>	<u>354,393</u>
TOTAL FUND BALANCES (DEFICIT)	<u>152,052</u>	<u>3,597,828</u>	<u>-</u>	<u>354,393</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	<u>\$ 184,151</u>	<u>\$ 3,621,306</u>	<u>\$ 15,426</u>	<u>\$ 425,932</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2010

Special Revenue Funds (continued)

	Pier	Tourist Development Tax	Tree Bank	Sidewalk Mitigation
ASSETS				
Equity in pooled cash and cash equivalents	\$ 84,408	\$ 1,988,390	\$ 241,810	\$ 34,828
Investments			3,189,018	
Accounts receivable		300,777		
Notes receivable				
Interest receivable			5,064	
Due from other funds				
Due from other governments				
TOTAL ASSETS	<u>\$ 84,408</u>	<u>\$ 2,289,167</u>	<u>\$ 3,435,892</u>	<u>\$ 34,828</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 8,413	\$ 250,024	\$ 16,797	\$ 30,729
Customer deposits				
Due to other funds	622	969		
Due to other governments	2			
Deferred revenue				
TOTAL LIABILITIES	<u>9,037</u>	<u>250,993</u>	<u>16,797</u>	<u>\$ 30,729</u>
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				
Court Modernization				
School crossing guard and law enforcement education				
Canteen Fund				
Equitable Sharing Fund				
Alarm Fund				
Teen Court				
Long-term note receivable				
Capital outlay				
Debt service				
Unreserved-undesignated	<u>75,371</u>	<u>2,038,174</u>	<u>3,419,095</u>	<u>4,099</u>
TOTAL FUND BALANCES (DEFICIT)	<u>75,371</u>	<u>2,038,174</u>	<u>3,419,095</u>	<u>4,099</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	<u>\$ 84,408</u>	<u>\$ 2,289,167</u>	<u>\$ 3,435,892</u>	<u>\$ 34,828</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2010

Special Revenue Funds (continued)

	Communications Surcharge	County Cultural Center	Alcohol and Drug Abuse	Boating Improvement
ASSETS				
Equity in pooled cash and cash equivalents	\$ 184,288	\$ 679,613	\$ 331	\$ 61,102
Investments	1,359,499			
Accounts receivable		50,422		
Notes receivable				
Interest receivable	1,446			
Due from other funds				
Due from other governments				
TOTAL ASSETS	<u>\$ 1,545,233</u>	<u>\$ 730,035</u>	<u>\$ 331</u>	<u>\$ 61,102</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 76	\$ 164,768		\$ 960
Customer deposits		1,775		
Due to other funds		2,322	\$ 165	34,564
Due to other governments		11,522		
Deferred revenue		345,735		
TOTAL LIABILITIES	<u>\$ 76</u>	<u>\$ 526,122</u>	<u>165</u>	<u>\$ 35,524</u>
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				
Court Modernization				
School crossing guard and law enforcement education				
Canteen Fund				
Equitable Sharing Fund				
Alarm Fund				
Teen Court				
Long-term note receivable				
Capital outlay				
Debt service				
Unreserved-undesignated	<u>1,545,157</u>	<u>203,913</u>	<u>166</u>	<u>25,578</u>
TOTAL FUND BALANCES (DEFICIT)	<u>1,545,157</u>	<u>203,913</u>	<u>166</u>	<u>25,578</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	<u>\$ 1,545,233</u>	<u>\$ 730,035</u>	<u>\$ 331</u>	<u>\$ 61,102</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2010

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	\$ 47,731	\$ 192,575	\$ 515,210	\$ 1,050,995
Investments		859,552		17,728,443
Accounts receivable				
Notes receivable				
Interest receivable		1,393		20,050
Due from other funds				
Due from other governments	566	131	1,549	5,553
TOTAL ASSETS	\$ 48,297	\$ 1,053,651	\$ 516,759	\$ 18,805,041
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 411	\$ 57,119	\$ 545	\$ 342,956
Customer deposits				
Due to other funds				
Due to other governments				
Deferred revenue				
TOTAL LIABILITIES	\$ 411	\$ 57,119	\$ 545	\$ 342,956
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				
Court Modernization				
School crossing guard and law enforcement education				
Canteen Fund				
Equitable Sharing Fund				
Alarm Fund				
Teen Court				
Long-term note receivable				
Capital outlay				
Debt service				
Unreserved-undesignated	47,886	996,532	516,214	18,462,085
TOTAL FUND BALANCES (DEFICIT)	47,886	996,532	516,214	18,462,085
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 48,297	\$ 1,053,651	\$ 516,759	\$ 18,805,041

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2010

Special Revenue Funds (continued)

	Impact Fees Parks	Choose Life Specialty Licenses	E-911 Communi- cations	Fire District
ASSETS				
Equity in pooled cash and cash equivalents	\$ 1,102,368	\$ 17,054	\$ 446,921	\$ 38,111
Investments				14,540,076
Accounts receivable				20,544
Notes receivable				
Interest receivable				34,001
Due from other funds				
Due from other governments	1,727		83,164	51,862
TOTAL ASSETS	\$ 1,104,095	\$ 17,054	\$ 530,085	\$ 14,684,594
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 37,320			\$ 584,969
Customer deposits				
Due to other funds			\$ 176,618	65,287
Due to other governments				4,292
Deferred revenue				
TOTAL LIABILITIES	37,320	\$ -	176,618	654,548
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				
Court Modernization				
School crossing guard and law enforcement education				
Canteen Fund				
Equitable Sharing Fund				
Alarm Fund				
Teen Court				
Long-term note receivable				
Capital outlay				
Debt service				
Unreserved-undesignated	1,066,775	17,054	353,467	14,030,046
TOTAL FUND BALANCES (DEFICIT)	1,066,775	17,054	353,467	14,030,046
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 1,104,095	\$ 17,054	\$ 530,085	\$ 14,684,594

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2010

Special Revenue Funds (continued)

	Vilano Street Lighting	St. Augustine South Street Lighting	Elkton Drainage	Private Roads M.S.B.U.
ASSETS				
Equity in pooled cash and cash equivalents	\$ 13,088	\$ 13,736	\$ 13,959	\$ 1,055
Investments				
Accounts receivable				
Notes receivable				
Interest receivable				
Due from other funds				
Due from other governments				
TOTAL ASSETS	<u>\$ 13,088</u>	<u>\$ 13,736</u>	<u>\$ 13,959</u>	<u>\$ 1,055</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 708	\$ 3,030		
Customer deposits				
Due to other funds				\$ 126,330
Due to other governments				
Deferred revenue				
TOTAL LIABILITIES	<u>708</u>	<u>3,030</u>	<u>\$ -</u>	<u>126,330</u>
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				
Court Modernization				
School crossing guard and law enforcement education				
Canteen Fund				
Equitable Sharing Fund				
Alarm Fund				
Teen Court				
Long-term note receivable				
Capital outlay				
Debt service				
Unreserved-undesignated	<u>12,380</u>	<u>10,706</u>	<u>13,959</u>	<u>(125,275)</u>
TOTAL FUND BALANCES (DEFICIT)	<u>12,380</u>	<u>10,706</u>	<u>13,959</u>	<u>(125,275)</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	<u>\$ 13,088</u>	<u>\$ 13,736</u>	<u>\$ 13,959</u>	<u>\$ 1,055</u> (continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2010

Special Revenue Funds (continued)

	Northwest Recreation	World Commerce Center DRI	St. Johns County Community Redevelopment Agency	Driver's Education Safety Fund
ASSETS				
Equity in pooled cash and cash equivalents	\$ 92,874	\$ 67,534	\$ 168,336	\$ 77,902
Investments				
Accounts receivable				
Notes receivable				
Interest receivable				
Due from other funds				
Due from other governments				
TOTAL ASSETS	<u>\$ 92,874</u>	<u>\$ 67,534</u>	<u>\$ 168,336</u>	<u>\$ 77,902</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities			\$ 10,469	
Customer deposits				
Due to other funds				
Due to other governments				
Deferred revenue	4,551			
TOTAL LIABILITIES	<u>\$ 4,551</u>	<u>\$ -</u>	<u>10,469</u>	<u>\$ -</u>
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				
Court Modernization				
School crossing guard and law enforcement education				
Canteen Fund				
Equitable Sharing Fund				
Alarm Fund				
Teen Court				
Long-term note receivable				
Capital outlay				
Debt service				
Unreserved-undesignated	88,323	67,534	157,867	77,902
TOTAL FUND BALANCES (DEFICIT)	<u>88,323</u>	<u>67,534</u>	<u>157,867</u>	<u>77,902</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	<u>\$ 92,874</u>	<u>\$ 67,534</u>	<u>\$ 168,336</u>	<u>\$ 77,902</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2010

Special Revenue Funds (continued)

	Summerhaven MSTU	Court Modernization	Records Modernization	Teen Court
ASSETS				
Equity in pooled cash and cash equivalents	\$ 163,985	\$ 152,028	\$ 637,430	\$ 232,616
Investments				
Accounts receivable		66,291	21,466	
Notes receivable				
Interest receivable				
Due from other funds				
Due from other governments	19,536			
TOTAL ASSETS	\$ 183,521	\$ 218,319	\$ 658,896	\$ 232,616
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 6,905	\$ 16,972	\$ 6,928	\$ 4,218
Customer deposits				
Due to other funds		1,173		546
Due to other governments				
Deferred revenue				
TOTAL LIABILITIES	\$ 6,905	18,145	\$ 6,928	4,764
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization			651,968	
Court Modernization		200,174		
School crossing guard and law enforcement education				
Canteen Fund				
Equitable Sharing Fund				
Alarm Fund				
Teen Court				227,852
Long-term note receivable				
Capital outlay				
Debt service				
Unreserved-undesignated	176,616			
TOTAL FUND BALANCES (DEFICIT)	176,616	200,174	651,968	227,852
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 183,521	\$ 218,319	\$ 658,896	\$ 232,616

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2010

Special Revenue Funds (continued)

	Juvenile Drug Court	School Crossing Guards Fund	HIDTA Fund	Canteen Fund
ASSETS				
Equity in pooled cash and cash equivalents	\$ 85	\$ 16,716	\$ 216,301	\$ 299,916
Investments				
Accounts receivable				
Notes receivable				
Interest receivable				
Due from other funds				
Due from other governments				
TOTAL ASSETS	<u>\$ 85</u>	<u>\$ 16,716</u>	<u>\$ 216,301</u>	<u>\$ 299,916</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 186	\$ 8,033	\$ 175,222	\$ 711
Customer deposits				
Due to other funds	45			9,880
Due to other governments				
Deferred revenue			41,079	
TOTAL LIABILITIES	<u>231</u>	<u>8,033</u>	<u>216,301</u>	<u>10,591</u>
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				
Court Modernization				
School crossing guard and law enforcement education		8,683		
Canteen Fund				289,325
Equitable Sharing Fund				
Alarm Fund				
Teen Court				
Long-term note receivable				
Capital outlay				
Debt service				
Unreserved-undesignated	(146)			
TOTAL FUND BALANCES (DEFICIT)	<u>(146)</u>	<u>8,683</u>	<u>-</u>	<u>289,325</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	<u>\$ 85</u>	<u>\$ 16,716</u>	<u>\$ 216,301</u>	<u>\$ 299,916</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2010

Special Revenue Funds (concluded)

	Equitable Sharing Proceeds Fund	NET Fund	Alarm Fund	Total Special Revenue
ASSETS				
Equity in pooled cash and cash equivalents	\$ 334,516	\$ 77,265	\$ 35,432	\$ 13,193,892
Investments				41,949,320
Accounts receivable				513,471
Notes receivable				400,000
Interest receivable				67,086
Due from other funds				273,918
Due from other governments				498,174
TOTAL ASSETS	\$ 334,516	\$ 77,265	\$ 35,432	\$ 56,895,861
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 46,094	\$ 298		\$ 2,392,299
Customer deposits				1,775
Due to other funds	273,502			742,720
Due to other governments				68,422
Deferred revenue		76,967		468,332
TOTAL LIABILITIES	\$ 319,596	\$ 77,265	\$ -	\$ 3,673,548
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				651,968
Court Modernization				200,174
School crossing guard and law enforcement education				8,683
Canteen Fund				289,325
Equitable Sharing Fund	14,920			14,920
Alarm Fund			35,432	35,432
Teen Court				227,852
Long-term note receivable				400,000
Capital outlay				-
Debt service				-
Unreserved-undesignated				51,393,959
TOTAL FUND BALANCES (DEFICIT)	14,920	-	35,432	53,222,313
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 334,516	\$ 77,265	\$ 35,432	\$ 56,895,861

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2010

	Debt Service Funds			
	Transportation Improvement Revenue Refunding Bonds, Series 2003	Transportation Improvement Revenue Bonds, Series 2006	Sales Tax Revenue Refunding Bonds, Series 2002	Sales Tax Revenue Refunding Bonds, Series 2004
ASSETS				
Equity in pooled cash and cash equivalents	\$ 1,708	\$ 3,063	\$ 1,149	\$ 542
Investments				
Accounts receivable				
Notes receivable				
Interest receivable				
Due from other funds				
Due from other governments				
TOTAL ASSETS	<u>\$ 1,708</u>	<u>\$ 3,063</u>	<u>\$ 1,149</u>	<u>\$ 542</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities				
Customer deposits				
Due to other funds				
Due to other governments				
Deferred revenue				
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				
Court Modernization				
School crossing guard and law enforcement education				
Canteen Fund				
Equitable Sharing Fund				
Alarm Fund				
Teen Court				
Long-term note receivable				
Capital outlay				
Debt service	1,708	3,063	1,149	542
Unreserved-undesignated				
TOTAL FUND BALANCES (DEFICIT)	<u>1,708</u>	<u>3,063</u>	<u>1,149</u>	<u>542</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	<u>\$ 1,708</u>	<u>\$ 3,063</u>	<u>\$ 1,149</u>	<u>\$ 542</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2010

	Debt Service Funds (continued)			
	Sales Tax Revenue Refunding Bonds, Series 2006	Sales Tax Revenue Refunding Bonds, Series 2009	Sales Tax Revenue Refunding Bonds, Series 2009A	Ponte Vedra MSD State Revolving Loan
ASSETS				
Equity in pooled cash and cash equivalents	\$ 264	\$ 110,657	\$ 72	\$ 1,322,157
Investments		1,790,468		
Accounts receivable				
Notes receivable				
Interest receivable				
Due from other funds				
Due from other governments				
TOTAL ASSETS	<u>\$ 264</u>	<u>\$ 1,901,125</u>	<u>\$ 72</u>	<u>\$ 1,322,157</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities				
Customer deposits				
Due to other funds				
Due to other governments				
Deferred revenue				
TOTAL LIABILITIES	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				
Court Modernization				
School crossing guard and law enforcement education				
Canteen Fund				
Equitable Sharing Fund				
Alarm Fund				
Teen Court				
Long-term note receivable				
Capital outlay				
Debt service	264	1,901,125	72	1,322,157
Unreserved-undesignated				
TOTAL FUND BALANCES (DEFICIT)	<u>264</u>	<u>1,901,125</u>	<u>72</u>	<u>1,322,157</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	<u>\$ 264</u>	<u>\$ 1,901,125</u>	<u>\$ 72</u>	<u>\$ 1,322,157</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2010

	Debt Service Funds (continued)			
	\$45M FLGFC Pooled Commercial Paper Loan Program	St. Johns County Community Redevelopment Agency Notes	GE Capital Note	State Revenue Sharing Revenue Bonds, Series 2005
ASSETS				
Equity in pooled cash and cash equivalents	\$ 286,181	\$ 301,402	\$ 5	\$ 155
Investments				
Accounts receivable	27			
Notes receivable				
Interest receivable				
Due from other funds				
Due from other governments				
TOTAL ASSETS	<u>\$ 286,208</u>	<u>\$ 301,402</u>	<u>\$ 5</u>	<u>\$ 155</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities				
Customer deposits				
Due to other funds				
Due to other governments				
Deferred revenue				
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				
Court Modernization				
School crossing guard and law enforcement education				
Canteen Fund				
Equitable Sharing Fund				
Alarm Fund				
Teen Court				
Long-term note receivable				
Capital outlay				
Debt service	286,208	301,402	5	155
Unreserved-undesignated				
TOTAL FUND BALANCES (DEFICIT)	<u>286,208</u>	<u>301,402</u>	<u>5</u>	<u>155</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	<u>\$ 286,208</u>	<u>\$ 301,402</u>	<u>\$ 5</u>	<u>\$ 155</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2010

	Debt Service Funds (concluded)		Capital Project Funds	
	Fannie Mae \$2M Note, Series 2006	Total Debt Service	Northwest Road Projects	Transportation Revenue Bond Projects, Series 2006
ASSETS				
Equity in pooled cash and cash equivalents	\$ 334,107	\$ 2,361,462	\$ 22,679	\$ 3,650
Investments		1,790,468		3,763,287
Accounts receivable		27		
Notes receivable		-		
Interest receivable		-		10,961
Due from other funds		-		
Due from other governments		-		579,707
TOTAL ASSETS	\$ 334,107	\$ 4,151,957	\$ 22,679	\$ 4,357,605
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities		\$ -	\$ 11,798	\$ 26,263
Customer deposits		-		
Due to other funds		-		4,322
Due to other governments		-		
Deferred revenue		-		
TOTAL LIABILITIES	\$ -	-	11,798	30,585
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization		-		
Court Modernization		-		
School crossing guard and law enforcement education		-		
Canteen Fund		-		
Equitable Sharing Fund		-		
Alarm Fund		-		
Teen Court		-		
Long-term note receivable		-		
Capital outlay		-	10,881	4,327,020
Debt service	334,107	4,151,957		
Unreserved-undesignated		-		
TOTAL FUND BALANCES (DEFICIT)	334,107	4,151,957	10,881	4,327,020
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 334,107	\$ 4,151,957	\$ 22,679	\$ 4,357,605

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2010

Capital Project Funds (continued)

	Park Projects	Beach Re-nourishment Project	St. Johns County Transit System Projects	Sales Tax Revenue Bond Projects, Series 2006
ASSETS				
Equity in pooled cash and cash equivalents	\$ 47,658	\$ 175,909	\$ 2,142	\$ 193,405
Investments		1,099,884		799,915
Accounts receivable				
Notes receivable				
Interest receivable		116		85
Due from other funds				
Due from other governments	5,232	15,743	768,361	
TOTAL ASSETS	\$ 52,890	\$ 1,291,652	\$ 770,503	\$ 993,405
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 7,687		\$ 723,065	\$ 60,641
Customer deposits				
Due to other funds			47,390	
Due to other governments				
Deferred revenue				
TOTAL LIABILITIES	7,687	\$ -	770,455	60,641
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				
Court Modernization				
School crossing guard and law enforcement education				
Canteen Fund				
Equitable Sharing Fund				
Alarm Fund				
Teen Court				
Long-term note receivable				
Capital outlay	45,203	1,291,652	48	932,764
Debt service				
Unreserved-undesignated				
TOTAL FUND BALANCES (DEFICIT)	45,203	1,291,652	48	932,764
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 52,890	\$ 1,291,652	\$ 770,503	\$ 993,405

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2010

Capital Project Funds (concluded)

	Sales Tax Revenue Bond Projects, Series 2009	State Revenue Sharing Revenue Bond Projects, Series 2005	SR207 Corridor Improvement Group Development Project	Total Capital Projects
ASSETS				
Equity in pooled cash and cash equivalents	\$ 30,593	\$ 201,308	\$ 166,867	\$ 844,211
Investments	8,240,873		1,909,731	15,813,690
Accounts receivable				-
Notes receivable				-
Interest receivable	23,581		204	34,947
Due from other funds				-
Due from other governments				1,369,043
TOTAL ASSETS	\$ 8,295,047	\$ 201,308	\$ 2,076,802	\$ 18,061,891
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 642,465	\$ 201,308	\$ 23,325	\$ 1,696,552
Customer deposits				-
Due to other funds				51,712
Due to other governments				-
Deferred revenue				-
TOTAL LIABILITIES	642,465	201,308	23,325	1,748,264
FUND BALANCES (DEFICIT):				
Fund balances (deficit):				
Reserved for:				
Record Modernization				-
Court Modernization				-
School crossing guard and law enforcement education				-
Canteen Fund				-
Equitable Sharing Fund				-
Alarm Fund				-
Teen Court				-
Long-term note receivable				-
Capital outlay	7,652,582	-	2,053,477	16,313,627
Debt service				-
Unreserved-undesignated				-
TOTAL FUND BALANCES (DEFICIT)	7,652,582	-	2,053,477	16,313,627
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 8,295,047	\$ 201,308	\$ 2,076,802	\$ 18,061,891

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2010

	Total Other Governmental Funds
ASSETS	
Equity in pooled cash and cash equivalents	\$ 16,399,565
Investments	59,553,478
Accounts receivable	513,498
Notes receivable	400,000
Interest receivable	102,033
Due from other funds	273,918
Due from other governments	<u>1,867,217</u>
TOTAL ASSETS	<u>\$ 79,109,709</u>
LIABILITIES AND FUND BALANCES	
LIABILITIES:	
Accounts payable and accrued liabilities	\$ 4,088,851
Customer deposits	1,775
Due to other funds	794,432
Due to other governments	68,422
Deferred revenue	<u>468,332</u>
TOTAL LIABILITIES	<u>5,421,812</u>
FUND BALANCES (DEFICIT):	
Fund balances (deficit):	
Reserved for:	
Record Modernization	651,968
Court Modernization	200,174
School crossing guard and law enforcement education	8,683
Canteen Fund	289,325
Equitable Sharing Fund	14,920
Alarm Fund	35,432
Teen Court	227,852
Long-term note receivable	400,000
Capital outlay	16,313,627
Debt service	4,151,957
Unreserved-undesignated	<u>51,393,959</u>
TOTAL FUND BALANCES (DEFICIT)	<u>73,687,897</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	<u>\$ 79,109,709</u>

(concluded)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Special Revenue Funds			
	County Health Department	Building Services	Court Facilities	Law Enforcement Trust
REVENUES:				
Taxes	\$ 341,153			
Special assessments				
Licenses and permits		\$ 2,970,357		
Intergovernmental				
Charges for services				
Fines and forfeitures			\$ 707,789	
Contributions				
Investment income	353	1,672	1,595	\$ 232
Miscellaneous revenue				
TOTAL REVENUES	<u>341,506</u>	<u>2,972,029</u>	<u>709,384</u>	<u>232</u>
EXPENDITURES:				
Current:				
General government				
Public safety		2,533,285		10,000
Physical environment				
Transportation				
Economic environment				
Human services	339,339			
Culture and recreation				
Court Related			225,638	
Capital Outlay:				
Debt service:				
Principal retirement				
Interest and fiscal charges				
Issuance costs				
TOTAL EXPENDITURES	<u>339,339</u>	<u>2,533,285</u>	<u>225,638</u>	<u>10,000</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,167</u>	<u>438,744</u>	<u>483,746</u>	<u>(9,768)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	4,000			29,349
Transfers out			(819,904)	
Long-term debt issued				
Sale of capital assets	8,123			275,434
TOTAL OTHER FINANCING SOURCES (USES)	<u>12,123</u>	<u>-</u>	<u>(819,904)</u>	<u>304,783</u>
NET CHANGE IN FUND BALANCES	14,290	438,744	(336,158)	295,015
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>11,513</u>	<u>367,661</u>	<u>935,120</u>	<u>93,624</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 25,803</u>	<u>\$ 806,405</u>	<u>\$ 598,962</u>	<u>\$ 388,639</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, 2010

Special Revenue Funds (continued)

	State Housing Initiatives Program	Mental Health	Community Based Care	Utility Regulation
REVENUES:				
Taxes				
Special assessments				
Licenses and permits				
Intergovernmental	\$ 141,578	\$ 1,869,436	\$ 4,240,686	
Charges for services	114,471	546,443		
Fines and forfeitures				
Contributions		500		
Investment income	13,184	313		\$ 483
Miscellaneous revenue		400		
TOTAL REVENUES	269,233	2,417,092	4,240,686	483
EXPENDITURES:				
Current:				
General government				
Public safety				
Physical environment				
Transportation				
Economic environment	1,372,278			
Human services		3,387,430	4,632,583	
Culture and recreation				
Court Related				
Capital Outlay:				
Debt service:				
Principal retirement				
Interest and fiscal charges				
Issuance costs				
TOTAL EXPENDITURES	1,372,278	3,387,430	4,632,583	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,103,045)	(970,338)	(391,897)	483
OTHER FINANCING SOURCES (USES):				
Transfers in		992,885	108,558	
Transfers out				
Long-term debt issued				
Sale of capital assets				
TOTAL OTHER FINANCING SOURCES (USES)	-	992,885	108,558	-
NET CHANGE IN FUND BALANCES	(1,103,045)	22,547	(283,339)	483
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	2,556,394	250,465	934,621	210,273
FUND BALANCES (DEFICITS), END OF YEAR	\$ 1,453,349	\$ 273,012	\$ 651,282	\$ 210,756

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

Special Revenue Funds (continued)				
	FS 939 Additional Court Costs	Court Technology Fund	Crime Prevention Fund	Beach
REVENUES:				
Taxes				
Special assessments				
Licenses and permits				
Intergovernmental				
Charges for services				\$ 951,999
Fines and forfeitures	\$ 205,413	\$ 381,356	\$ 68,234	
Contributions				46,280
Investment income	527	15,315	4	1,107
Miscellaneous revenue		54		5,500
TOTAL REVENUES	205,940	396,725	68,238	1,004,886
EXPENDITURES:				
Current:				
General government				
Public safety				479,277
Physical environment				
Transportation				
Economic environment				
Human services				
Culture and recreation				368,856
Court Related	504,452	275,267		
Capital Outlay:				
Debt service:				
Principal retirement				
Interest and fiscal charges				
Issuance costs				
TOTAL EXPENDITURES	504,452	275,267	-	848,133
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(298,512)	121,458	68,238	156,753
OTHER FINANCING SOURCES (USES):				
Transfers in	258,984			
Transfers out				
Long-term debt issued			(69,355)	(127,722)
Sale of capital assets				
TOTAL OTHER FINANCING SOURCES (USES)	258,984	-	(69,355)	(127,722)
NET CHANGE IN FUND BALANCES	(39,528)	121,458	(1,117)	29,031
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	191,580	3,476,370	1,117	325,362
FUND BALANCES (DEFICITS), END OF YEAR	\$ 152,052	\$ 3,597,828	\$ -	\$ 354,393

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

Special Revenue Funds (continued)

	Pier	Tourist Development Tax	Tree Bank	Sidewalk Mitigation
REVENUES:				
Taxes		\$ 5,396,159		
Special assessments				
Licenses and permits				
Intergovernmental				
Charges for services	\$ 178,314	17	\$ 61,855	
Fines and forfeitures				
Contributions		15,000		
Investment income	120	960	21,924	\$ 83
Miscellaneous revenue				
TOTAL REVENUES	178,434	5,412,136	83,779	83
EXPENDITURES:				
Current:				
General government		3,090,869		
Public safety				
Physical environment			414,765	
Transportation				45,000
Economic environment				
Human services				
Culture and recreation	194,479	1,258,982		
Court Related				
Capital Outlay:				
Debt service:				
Principal retirement				
Interest and fiscal charges				
Issuance costs				
TOTAL EXPENDITURES	194,479	4,349,851	414,765	45,000
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(16,045)	1,062,285	(330,986)	(44,917)
OTHER FINANCING SOURCES (USES):				
Transfers in	81,316			
Transfers out		(484,399)		
Long-term debt issued				
Sale of capital assets				
TOTAL OTHER FINANCING SOURCES (USES)	81,316	(484,399)	-	-
NET CHANGE IN FUND BALANCES	65,271	577,886	(330,986)	(44,917)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	10,100	1,460,288	3,750,081	49,016
FUND BALANCES (DEFICITS), END OF YEAR	\$ 75,371	\$ 2,038,174	\$ 3,419,095	\$ 4,099

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

Special Revenue Funds (continued)

	Communi- cations Surcharge	County Cultural Center	Alcohol & Drug Abuse	Boating Improvement
REVENUES:				
Taxes				
Special assessments				
Licenses and permits				
Intergovernmental				\$ 73,654
Charges for services		\$ 4,449,704		
Fines and forfeitures	\$ 198,509		\$ 8,258	
Contributions				
Investment income	3,832	1,591		79
Miscellaneous revenue		17,102		
TOTAL REVENUES	202,341	4,468,397	8,258	73,733
EXPENDITURES:				
Current:				
General government				
Public safety				
Physical environment				
Transportation				
Economic environment				
Human services			10,119	
Culture and recreation		4,806,547		147,062
Court Related				
Capital Outlay:				
Debt service:				
Principal retirement				
Interest and fiscal charges				
Issuance costs				
TOTAL EXPENDITURES	-	4,806,547	10,119	147,062
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	202,341	(338,150)	(1,861)	(73,329)
OTHER FINANCING SOURCES (USES):				
Transfers in		300,000	2,820	60,000
Transfers out				
Long-term debt issued				
Sale of capital assets				
TOTAL OTHER FINANCING SOURCES (USES)	-	300,000	2,820	60,000
NET CHANGE IN FUND BALANCES	202,341	(38,150)	959	(13,329)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,342,816	242,063	(793)	38,907
FUND BALANCES (DEFICITS), END OF YEAR	\$ 1,545,157	\$ 203,913	\$ 166	\$ 25,578

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

Special Revenue Funds (continued)

	Impact Fees Buildings	Impact Fees Police	Impact Fees Fire/EMS	Impact Fees Roads
REVENUES:				
Taxes				
Special assessments	\$ 658,206	\$ 328,146	\$ 632,180	\$ 2,532,056
Licenses and permits				
Intergovernmental				
Charges for services				
Fines and forfeitures				
Contributions				
Investment income	174	4,397	1,488	124,225
Miscellaneous revenue				
TOTAL REVENUES	658,380	332,543	633,668	2,656,281
EXPENDITURES:				
Current:				
General government	2,355			
Public safety		999,556	534,906	
Physical environment				
Transportation				773,053
Economic environment				
Human services				
Culture and recreation				
Court Related				
Capital Outlay:				
Debt service:				
Principal retirement				
Interest and fiscal charges				
Issuance costs				
TOTAL EXPENDITURES	2,355	999,556	534,906	773,053
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	656,025	(667,013)	98,762	1,883,228
OTHER FINANCING SOURCES (USES):				
Transfers in				2,097,206
Transfers out	(745,856)	(396,905)		
Long-term debt issued				
Sale of capital assets				
TOTAL OTHER FINANCING SOURCES (USES)	(745,856)	(396,905)	-	2,097,206
NET CHANGE IN FUND BALANCES	(89,831)	(1,063,918)	98,762	3,980,434
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	137,717	2,060,450	417,452	14,481,651
FUND BALANCES (DEFICITS), END OF YEAR	\$ 47,886	\$ 996,532	\$ 516,214	\$ 18,462,085

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

Special Revenue Funds (continued)

	Impact Fees Parks	Art Specialty Licenses	Choose Life Specialty Licenses	E-911 Communi- cations
REVENUES:				
Taxes				
Special assessments	\$ 481,415			
Licenses and permits				
Intergovernmental			\$ 15,227	\$ 1,000,971
Charges for services				
Fines and forfeitures				
Contributions				
Investment income	2,480	\$ 5	16	728
Miscellaneous revenue				
TOTAL REVENUES	483,895	5	15,243	1,001,699
EXPENDITURES:				
Current:				
General government				
Public safety				
Physical environment				
Transportation				
Economic environment				
Human services			14,000	
Culture and recreation	575,599	11,030		
Court Related				
Capital Outlay:				
Debt service:				
Principal retirement				
Interest and fiscal charges				
Issuance costs				
TOTAL EXPENDITURES	575,599	11,030	14,000	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(91,704)	(11,025)	1,243	1,001,699
OTHER FINANCING SOURCES (USES):				
Transfers in	150,000			
Transfers out				(1,090,041)
Long-term debt issued				
Sale of capital assets				
TOTAL OTHER FINANCING SOURCES (USES)	150,000	-	-	(1,090,041)
NET CHANGE IN FUND BALANCES	58,296	(11,025)	1,243	(88,342)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,008,479	11,025	15,811	441,809
FUND BALANCES (DEFICITS), END OF YEAR	\$ 1,066,775	\$ -	\$ 17,054	\$ 353,467

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

Special Revenue Funds (continued)

	Fire District	Vilano Street Lighting	St. Augustine South Street Lighting	Elkton Drainage
REVENUES:				
Taxes	\$ 22,217,751	\$ 10,443	\$ 40,039	\$ 26,631
Special assessments				
Licenses and permits				
Intergovernmental	212,258			
Charges for services	176,998			
Fines and forfeitures				
Contributions				
Investment income	278,905	36	56	37
Miscellaneous revenue	13,619			
TOTAL REVENUES	22,899,531	10,479	40,095	26,668
EXPENDITURES:				
Current:				
General government				
Public safety	20,576,022			
Physical environment				
Transportation		9,077	38,355	38,857
Economic environment				
Human services				
Culture and recreation				
Court Related				
Capital Outlay:				
Debt service:				
Principal retirement				
Interest and fiscal charges				
Issuance costs				
TOTAL EXPENDITURES	20,576,022	9,077	38,355	38,857
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,323,509	1,402	1,740	(12,189)
OTHER FINANCING SOURCES (USES):				
Transfers in				
Transfers out	(1,127,696)			
Long-term debt issued	500,000			
Sale of capital assets				
TOTAL OTHER FINANCING SOURCES (USES)	(627,696)	-	-	-
NET CHANGE IN FUND BALANCES	1,695,813	1,402	1,740	(12,189)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	12,334,233	10,978	8,966	26,148
FUND BALANCES (DEFICITS), END OF YEAR	\$ 14,030,046	\$ 12,380	\$ 10,706	\$ 13,959

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

Special Revenue Funds (continued)

	Private Roads MSBU	Treasure Beach MSBU	Northwest Recreation	World Commerce Center DRI
REVENUES:				
Taxes				
Special assessments	\$ 23,444			
Licenses and permits				
Intergovernmental				
Charges for services			\$ 50,246	
Fines and forfeitures				
Contributions				
Investment income	43	\$ 21	176	\$ 149
Miscellaneous revenue				
TOTAL REVENUES	23,487	21	50,422	149
EXPENDITURES:				
Current:				
General government				
Public safety				
Physical environment				
Transportation	8,429			
Economic environment				
Human services				
Culture and recreation			26,550	
Court Related				
Capital Outlay:				
Debt service:				
Principal retirement				
Interest and fiscal charges	8,807			
Issuance costs				
TOTAL EXPENDITURES	17,236	-	26,550	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	6,251	21	23,872	149
OTHER FINANCING SOURCES (USES):				
Transfers in		74,408		
Transfers out				
Long-term debt issued				
Sale of capital assets				
TOTAL OTHER FINANCING SOURCES (USES)	-	74,408	-	-
NET CHANGE IN FUND BALANCES	6,251	74,429	23,872	149
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	(131,526)	(74,429)	64,451	67,385
FUND BALANCES (DEFICITS), END OF YEAR	\$ (125,275)	\$ -	\$ 88,323	\$ 67,534

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

Special Revenue Funds (continued)				
	St. Johns County Community Redevelopment Agency	Driver's Education Safety Fund	Summerhaven MSTU	Court Modernization
REVENUES:				
Taxes	\$ 881,163		\$ 106,936	
Special assessments				
Licenses and permits				
Intergovernmental			94,469	
Charges for services				\$ 362,288
Fines and forfeitures		\$ 121,915		
Contributions				
Investment income	2,215	156	316	2,776
Miscellaneous revenue				
TOTAL REVENUES	883,378	122,071	201,721	365,064
EXPENDITURES:				
Current:				
General government				
Public safety		125,000		
Physical environment				
Transportation			118,644	
Economic environment	63,071			
Human services				
Culture and recreation				
Court Related				549,212
Capital Outlay:				
Debt service:				
Principal retirement				
Interest and fiscal charges				
Issuance costs				
TOTAL EXPENDITURES	63,071	125,000	118,644	549,212
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	820,307	(2,929)	83,077	(184,148)
OTHER FINANCING SOURCES (USES):				
Transfers in				
Transfers out	(1,252,018)			
Long-term debt issued				
Sale of capital assets				
TOTAL OTHER FINANCING SOURCES (USES)	(1,252,018)	-	-	-
NET CHANGE IN FUND BALANCES	(431,711)	(2,929)	83,077	(184,148)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	589,578	80,831	93,539	384,322
FUND BALANCES (DEFICITS), END OF YEAR	\$ 157,867	\$ 77,902	\$ 176,616	\$ 200,174

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

Special Revenue Funds (continued)

	Records Modernization	Teen Court	Juvenile Drug Court	School Crossing Guards Fund
REVENUES:				
Taxes				
Special assessments				
Licenses and permits				
Intergovernmental				
Charges for services	\$ 120,014	\$ 85,906	\$ 250	
Fines and forfeitures	130,801			
Contributions				
Investment income	8,983	3,132		
Miscellaneous revenue				
TOTAL REVENUES	259,798	89,038	250	\$ -
EXPENDITURES:				
Current:				
General government	141,281			
Public safety				617,387
Physical environment				
Transportation				
Economic environment				
Human services				
Culture and recreation				
Court Related	67,408	91,457	396	
Capital Outlay:				
Debt service:				
Principal retirement				
Interest and fiscal charges				
Issuance costs				
TOTAL EXPENDITURES	208,689	91,457	396	617,387
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	51,109	(2,419)	(146)	(617,387)
OTHER FINANCING SOURCES (USES):				
Transfers in				516,556
Transfers out				
Long-term debt issued				
Sale of capital assets				
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	516,556
NET CHANGE IN FUND BALANCES	51,109	(2,419)	(146)	(100,831)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	600,859	230,271	-	109,514
FUND BALANCES (DEFICITS), END OF YEAR	\$ 651,968	\$ 227,852	\$ (146)	\$ 8,683

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

Special Revenue Funds (continued)

	HIDTA Fund	Canteen Fund	Equitable Sharing Proceeds Fund	NET Fund
REVENUES:				
Taxes				
Special assessments				
Licenses and permits				
Intergovernmental	\$ 3,240,272		\$ 21,150	\$ 34,569
Charges for services		\$ 334,812		
Fines and forfeitures				
Contributions				
Investment income			127	56
Miscellaneous revenue		35,565		
TOTAL REVENUES	3,240,272	370,377	21,277	34,625
EXPENDITURES:				
Current:				
General government				
Public safety	3,240,272	295,689	46,094	34,625
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	3,240,272	295,689	46,094	34,625
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	74,688	(24,817)	-
OTHER FINANCING SOURCES (USES):				
Transfers in				
Transfers out				
Long-term debt issued				
Sale of capital assets				
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	-	74,688	(24,817)	-
FUND BALANCES (DEFICITS), BEGINNING OF YEAR		214,637	39,737	-
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ 289,325	\$ 14,920	\$ -

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Special Revenue Funds (concluded)		Debt Service Funds	
	Alarm Fund	Total Special Revenue	Transportation Improvement Revenue Refunding Bonds, Series 2003	Transportation Improvement Revenue Bonds, Series 2006
REVENUES:				
Taxes		\$ 29,020,275		
Special assessments		4,655,447		
Licenses and permits	\$ 36,510	3,006,867		
Intergovernmental		10,944,270	\$ 2,093,693	\$ 1,829,752
Charges for services		7,433,317		
Fines and forfeitures		1,822,275		
Contributions		61,780		
Investment income		494,071	1,988	1,814
Miscellaneous revenue		72,240		
TOTAL REVENUES	36,510	57,510,542	2,095,681	1,831,566
EXPENDITURES:				
Current:				
General government		3,234,505		
Public safety	1,078	29,493,191		
Physical environment		414,765		
Transportation		1,031,415		
Economic environment		1,435,349		
Human services		8,383,471		
Culture and recreation		7,389,105		
Court Related		1,713,830		
Capital Outlay:		-		
Debt service:				
Principal retirement		-	765,000	455,000
Interest and fiscal charges		8,807	1,329,167	1,379,487
Issuance costs		-		
TOTAL EXPENDITURES	1,078	53,104,438	2,094,167	1,834,487
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	35,432	4,406,104	1,514	(2,921)
OTHER FINANCING SOURCES (USES):				
Transfers in		4,676,082		
Transfers out		(6,113,896)		
Long-term debt issued		500,000		
Sale of capital assets		283,557		
TOTAL OTHER FINANCING SOURCES (USES)	-	(654,257)	-	-
NET CHANGE IN FUND BALANCES	35,432	3,751,847	1,514	(2,921)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	49,470,466	194	5,984
FUND BALANCES (DEFICITS), END OF YEAR	\$ 35,432	\$ 53,222,313	\$ 1,708	\$ 3,063

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

Debt Service Funds (continued)

	Sales Tax Revenue Refunding Bonds, Series 2002	Sales Tax Revenue Refunding Bonds, Series 2004	Sales Tax Revenue Refunding Bonds, Series 2006	Sales Tax Revenue Refunding Bonds, Series 2009
REVENUES:				
Taxes				
Special assessments				
Licenses and permits				
Intergovernmental	\$ 970,656	\$ 2,075,310	\$ 2,984,725	\$ 1,895,382
Charges for services				
Fines and forfeitures				
Contributions				
Investment income	1,396	790	1,384	7,972
Miscellaneous revenue				
TOTAL REVENUES	972,052	2,076,100	2,986,109	1,903,354
EXPENDITURES:				
Current:				
General government				
Public safety				
Physical environment				
Transportation				
Economic environment				
Human services				
Culture and recreation				
Court Related				
Capital Outlay:				
Debt service:				
Principal retirement	910,000	75,000	770,000	760,000
Interest and fiscal charges	61,131	2,030,161	2,216,150	1,153,688
Issuance costs				
TOTAL EXPENDITURES	971,131	2,105,161	2,986,150	1,913,688
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	921	(29,061)	(41)	(10,334)
OTHER FINANCING SOURCES (USES):				
Transfers in				
Transfers out				
Long-term debt issued				
Sale of capital assets				
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	921	(29,061)	(41)	(10,334)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	228	29,603	305	1,911,459
FUND BALANCES (DEFICITS), END OF YEAR	\$ 1,149	\$ 542	\$ 264	\$ 1,901,125

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

Debt Service Funds (continued)

	Sales Tax Revenue Refunding Bonds, Series 2009A	Ponte Vedra MSD State Revolving Loan	\$45M FLGFC Pooled Commercial Paper Loan Program	St. Johns County Community Redevelopment Agency Notes
REVENUES:				
Taxes				
Special assessments		\$ 363,893		
Licenses and permits				
Intergovernmental	\$ 514,905			
Charges for services				
Fines and forfeitures				
Contributions				
Investment income	526	2,556	\$ 1,068	\$ 1,206
Miscellaneous revenue				
TOTAL REVENUES	515,431	366,449	1,068	1,206
EXPENDITURES:				
Current:				
General government				
Public safety				
Physical environment		17,278		
Transportation				
Economic environment				
Human services				
Culture and recreation				
Court Related				
Capital Outlay:				
Debt service:				
Principal retirement	135,000	215,955	1,838,000	370,000
Interest and fiscal charges	389,194	131,598	27,141	244,428
Issuance costs			5,000	
TOTAL EXPENDITURES	524,194	364,831	1,870,141	614,428
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(8,763)	1,618	(1,869,073)	(613,222)
OTHER FINANCING SOURCES (USES):				
Transfers in			1,786,622	614,429
Transfers out				
Long-term debt issued			8,222	
Sale of capital assets				
TOTAL OTHER FINANCING SOURCES (USES)	-	-	1,794,844	614,429
NET CHANGE IN FUND BALANCES	(8,763)	1,618	(74,229)	1,207
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	8,835	1,320,539	360,437	300,195
FUND BALANCES (DEFICITS), END OF YEAR	\$ 72	\$ 1,322,157	\$ 286,208	\$ 301,402

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

Debt Service Funds (concluded)

	GE Capital Note	State Revenue Sharing Revenue Bonds, Series 2005	Fannie Mae \$2M Note Series 2006	Total Debt Service
REVENUES:				
Taxes				\$ -
Special assessments				363,893
Licenses and permits				-
Intergovernmental		\$ 1,150,893		13,515,316
Charges for services				-
Fines and forfeitures				-
Contributions				-
Investment income	\$ 78	913	\$ 464	22,155
Miscellaneous revenue				-
TOTAL REVENUES	78	1,151,806	464	13,901,364
EXPENDITURES:				
Current:				
General government				-
Public safety				-
Physical environment				17,278
Transportation				-
Economic environment			1,500	1,500
Human services				-
Culture and recreation				-
Court Related				-
Capital Outlay:				
Debt service:				
Principal retirement	135,442	440,000		6,869,397
Interest and fiscal charges	34,125	787,722	3,184	9,787,176
Issuance costs				5,000
TOTAL EXPENDITURES	169,567	1,227,722	4,684	16,680,351
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(169,489)	(75,916)	(4,220)	(2,778,987)
OTHER FINANCING SOURCES (USES):				
Transfers in	160,324	75,775		2,637,150
Transfers out				-
Long-term debt issued				8,222
Sale of capital assets				-
TOTAL OTHER FINANCING SOURCES (USES)	160,324	75,775	-	2,645,372
NET CHANGE IN FUND BALANCES	(9,165)	(141)	(4,220)	(133,615)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	9,170	296	338,327	4,285,572
FUND BALANCES (DEFICITS), END OF YEAR	\$ 5	\$ 155	\$ 334,107	\$ 4,151,957

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

Capital Project Funds

	Northwest Road Project	Transportation Revenue Bond Projects, Series 2006	Park Projects	Beach Re-nourishment Project
REVENUES:				
Taxes				
Special assessments				
Licenses and permits				
Intergovernmental		\$ 4,382,452		\$ 137,625
Charges for services				
Fines and forfeitures				
Contributions			\$ 5,000	
Investment income	\$ 87	235,697	1,571	3,248
Miscellaneous revenue				
TOTAL REVENUES	87	4,618,149	6,571	140,873
EXPENDITURES:				
Current:				
General government				
Public safety				
Physical environment				
Transportation				
Economic environment				
Human services				
Culture and recreation				
Court Related				
Capital Outlay:	55,844	6,848,097	564,407	62,163
Debt service:				
Principal retirement				
Interest and fiscal charges				
Issuance costs				
TOTAL EXPENDITURES	55,844	6,848,097	564,407	62,163
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(55,757)	(2,229,948)	(557,836)	78,710
OTHER FINANCING SOURCES (USES):				
Transfers in				
Transfers out		(8,072,254)	(150,000)	(66,210)
Long-term debt issued				
Sale of capital assets				
TOTAL OTHER FINANCING SOURCES (USES)	-	(8,072,254)	(150,000)	(66,210)
NET CHANGE IN FUND BALANCES	(55,757)	(10,302,202)	(707,836)	12,500
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	66,638	14,629,222	753,039	1,279,152
FUND BALANCES (DEFICITS), END OF YEAR	\$ 10,881	\$ 4,327,020	\$ 45,203	\$ 1,291,652

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

Capital Project Funds (continued)

	St. Johns County Transit System Projects	Sales Tax Revenue Bond Projects, Series 2006	Sales Tax Revenue Bond Projects, Series 2009	State Revenue Sharing Revenue Bond Projects, Series 2005
REVENUES:				
Taxes				
Special assessments				
Licenses and permits				
Intergovernmental	\$ 2,663,980			
Charges for services				
Fines and forfeitures				
Contributions				
Investment income	298	\$ 13,435	\$ 42,811	\$ 552
Miscellaneous revenue		1,500		
TOTAL REVENUES	2,664,278	14,935	42,811	552
EXPENDITURES:				
Current:				
General government				67,136
Public safety				90,307
Physical environment				
Transportation	838,340			
Economic environment				
Human services				
Culture and recreation				43,865
Court Related				
Capital Outlay:	2,141,943	1,582,668	7,065,186	
Debt service:				
Principal retirement				
Interest and fiscal charges				
Issuance costs				
TOTAL EXPENDITURES	2,980,283	1,582,668	7,065,186	201,308
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(316,005)	(1,567,733)	(7,022,375)	(200,756)
OTHER FINANCING SOURCES (USES):				
Transfers in	235,554	149,731		
Transfers out				(75,775)
Long-term debt issued				
Sale of capital assets				
TOTAL OTHER FINANCING SOURCES (USES)	235,554	149,731	-	(75,775)
NET CHANGE IN FUND BALANCES	(80,451)	(1,418,002)	(7,022,375)	(276,531)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	80,499	2,350,766	14,674,957	276,531
FUND BALANCES (DEFICITS), END OF YEAR	\$ 48	\$ 932,764	\$ 7,652,582	\$ -

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

Capital Projects Funds (concluded)

	SR207 Corridor Improvement Group Development Project	Total Capital Projects	Total Other Governmental Funds
REVENUES:			
Taxes		\$ -	\$ 29,020,275
Special assessments		-	5,019,340
Licenses and permits		-	3,006,867
Intergovernmental		7,184,057	31,643,643
Charges for services		-	7,433,317
Fines and forfeitures		-	1,822,275
Contributions		5,000	66,780
Investment income	\$ 6,299	303,998	820,224
Miscellaneous revenue		1,500	73,740
TOTAL REVENUES	6,299	7,494,555	78,906,461
EXPENDITURES:			
Current:			
General government		67,136	3,301,641
Public safety		90,307	29,583,498
Physical environment		-	432,043
Transportation		838,340	1,869,755
Economic environment		-	1,436,849
Human services		-	8,383,471
Culture and recreation		43,865	7,432,970
Court Related		-	1,713,830
Capital Outlay:	231,299	18,551,607	18,551,607
Debt service:			
Principal retirement		-	6,869,397
Interest and fiscal charges		-	9,795,983
Issuance costs		-	5,000
TOTAL EXPENDITURES	231,299	19,591,255	89,376,044
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(225,000)	(12,096,700)	(10,469,583)
OTHER FINANCING SOURCES (USES):			
Transfers in		385,285	7,698,517
Transfers out		(8,364,239)	(14,478,135)
Long-term debt issued		-	508,222
Sale of capital assets		-	283,557
TOTAL OTHER FINANCING SOURCES (USES)	-	(7,978,954)	(5,987,839)
NET CHANGE IN FUND BALANCES	(225,000)	(20,075,654)	(16,457,422)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	2,278,477	36,389,281	90,145,319
FUND BALANCES (DEFICITS), END OF YEAR	\$ 2,053,477	\$ 16,313,627	\$ 73,687,897

(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, 2010

	Special Revenue Funds					
	County Health Department			Building Services		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 351,833	\$ 351,833	\$ 341,153			
Special assessments						
Licenses and permits				\$ 2,618,340	\$ 2,618,340	\$ 2,970,357
Intergovernmental					161,902	
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	300	300	353	400	400	1,672
Miscellaneous revenue						
FS 129 statutory reduction	(17,607)	(17,607)		(130,937)	(130,937)	
TOTAL REVENUES	<u>334,526</u>	<u>334,526</u>	<u>341,506</u>	<u>2,487,803</u>	<u>2,649,705</u>	<u>2,972,029</u>
EXPENDITURES:						
Current:						
General government						
Public safety				2,267,828	2,729,730	2,533,285
Physical environment						
Transportation						
Economic environment						
Human services	344,504	344,504	339,339			
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	<u>344,504</u>	<u>344,504</u>	<u>339,339</u>	<u>2,267,828</u>	<u>2,729,730</u>	<u>2,533,285</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(9,978)</u>	<u>(9,978)</u>	<u>2,167</u>	<u>219,975</u>	<u>(80,025)</u>	<u>438,744</u>
OTHER FINANCING SOURCES (USES):						
Transfers in	4,000	4,000	4,000			
Transfers out						
Long-term debt issued						
Sale of capital assets			8,123			
TOTAL OTHER FINANCING SOURCES (USES)	<u>4,000</u>	<u>4,000</u>	<u>12,123</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(5,978)</u>	<u>(5,978)</u>	<u>14,290</u>	<u>219,975</u>	<u>(80,025)</u>	<u>438,744</u>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>5,978</u>	<u>5,978</u>	<u>11,513</u>	<u>96,570</u>	<u>96,570</u>	<u>367,661</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,803</u>	<u>\$ 316,545</u>	<u>\$ 16,545</u>	<u>\$ 806,405</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, 2010

Special Revenue Funds (continued)						
	Court Facilities			Law Enforcement Trust		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental						
Charges for services						
Fines and forfeitures	\$ 873,000	\$ 873,000	\$ 707,789			
Contributions						
Investment income	8,700	8,700	1,595	\$ 1,000	\$ 1,000	\$ 232
Miscellaneous revenue						
FS 129 statutory reduction	(44,085)	(44,085)		(50)	(50)	
TOTAL REVENUES	837,615	837,615	709,384	950	950	232
EXPENDITURES:						
Current:						
General government						
Public safety					10,000	10,000
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related	315,166	315,166	225,638			
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	315,166	315,166	225,638	-	10,000	10,000
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	522,449	522,449	483,746	950	(9,050)	(9,768)
OTHER FINANCING SOURCES (USES):						
Transfers in					29,349	29,349
Transfers out	(819,904)	(819,904)	(819,904)			
Long-term debt issued						
Sale of capital assets						275,434
TOTAL OTHER FINANCING SOURCES (USES)	(819,904)	(819,904)	(819,904)	-	29,349	304,783
NET CHANGE IN FUND BALANCES	(297,455)	(297,455)	(336,158)	950	20,299	295,015
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,040,234	1,040,234	935,120	93,508	93,508	93,624
FUND BALANCES (DEFICITS), END OF YEAR	\$ 742,779	\$ 742,779	\$ 598,962	\$ 94,458	\$ 113,807	\$ 388,639

(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, 2010

Special Revenue Funds (continued)						
	State Housing Initiatives Program			Mental Health		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental	\$ 249,959	\$ 249,959	\$ 141,578	\$ 1,962,971	\$ 1,964,765	\$ 1,869,436
Charges for services	50,000	50,000	114,471	477,480	477,480	546,443
Fines and forfeitures						
Contributions					500	500
Investment income	12,500	12,500	13,184	1,200	1,200	313
Miscellaneous revenue						400
FS 129 statutory reduction	(15,623)	(15,623)		(26,449)	(26,449)	
TOTAL REVENUES	296,836	296,836	269,233	2,415,202	2,417,496	2,417,092
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment	1,785,394	1,885,394	1,372,278			
Human services				3,615,426	3,424,395	3,387,430
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	1,785,394	1,885,394	1,372,278	3,615,426	3,424,395	3,387,430
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,488,558)	(1,588,558)	(1,103,045)	(1,200,224)	(1,006,899)	(970,338)
OTHER FINANCING SOURCES (USES):						
Transfers in				992,885	992,885	992,885
Transfers out						
Long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	992,885	992,885	992,885
NET CHANGE IN FUND BALANCES	(1,488,558)	(1,588,558)	(1,103,045)	(207,339)	(14,014)	22,547
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	2,618,810	2,618,810	2,556,394	236,256	236,256	250,465
FUND BALANCES (DEFICITS), END OF YEAR	\$ 1,130,252	\$ 1,030,252	\$ 1,453,349	\$ 28,917	\$ 222,242	\$ 273,012

(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, 2010

Special Revenue Funds (continued)						
	Community Based Care			Utility Regulation		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental	\$ 4,698,102	\$ 5,666,985	\$ 4,240,686			
Charges for services						
Fines and forfeitures						
Contributions						
Investment income						\$ 483
Miscellaneous revenue						
FS 129 statutory reduction						
TOTAL REVENUES	<u>4,698,102</u>	<u>5,666,985</u>	<u>4,240,686</u>	<u>\$ -</u>	<u>\$ -</u>	<u>483</u>
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services	4,698,102	5,775,543	4,632,583			
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	<u>4,698,102</u>	<u>5,775,543</u>	<u>4,632,583</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(108,558)</u>	<u>(391,897)</u>	<u>-</u>	<u>-</u>	<u>483</u>
OTHER FINANCING SOURCES (USES):						
Transfers in		108,558	108,558			
Transfers out						
Long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>108,558</u>	<u>108,558</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>(283,339)</u>	<u>-</u>	<u>-</u>	<u>483</u>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>0</u>	<u>0</u>	<u>934,621</u>	<u>-</u>	<u>-</u>	<u>210,273</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 651,282</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 210,756</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, 2010

Special Revenue Funds (continued)						
	FS 939 Additional Court Costs			Court Technology Fund		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental						
Charges for services						
Fines and forfeitures	\$ 208,000	\$ 208,000	\$ 205,413	\$ 270,000	\$ 270,000	\$ 381,356
Contributions						
Investment income	1,680	1,680	527	12,500	12,500	15,315
Miscellaneous revenue						54
FS 129 statutory reduction	(10,485)	(10,485)		(14,125)	(14,125)	
TOTAL REVENUES	199,195	199,195	205,940	268,375	268,375	396,725
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related	541,451	542,221	504,452	544,139	544,139	275,267
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	541,451	542,221	504,452	544,139	544,139	275,267
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(342,256)	(343,026)	(298,512)	(275,764)	(275,764)	121,458
OTHER FINANCING SOURCES (USES):						
Transfers in	257,484	259,754	258,984			
Transfers out						
Long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	257,484	259,754	258,984	-	-	-
NET CHANGE IN FUND BALANCES	(84,772)	(83,272)	(39,528)	(275,764)	(275,764)	121,458
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	148,901	143,890	191,580	3,332,726	3,332,726	3,476,370
FUND BALANCES (DEFICITS), END OF YEAR	\$ 64,129	\$ 60,618	\$ 152,052	\$ 3,056,962	\$ 3,056,962	\$ 3,597,828

(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, 2010

Special Revenue Funds (continued)						
	Crime Prevention Fund			Beach		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental						
Charges for services				\$ 1,025,000	\$ 1,030,500	\$ 951,999
Fines and forfeitures	\$ 63,000	\$ 63,000	\$ 68,234			
Contributions				46,468	46,468	46,280
Investment income	250	250	4	2,030	2,030	1,107
Miscellaneous revenue						5,500
FS 129 statutory reduction	(3,163)	(3,163)		(53,675)	(53,675)	
TOTAL REVENUES	60,087	60,087	68,238	1,019,823	1,025,323	1,004,886
EXPENDITURES:						
Current:						
General government						
Public safety				477,096	522,096	479,277
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation				403,391	400,150	368,856
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	-	-	-	880,487	922,246	848,133
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	60,087	60,087	68,238	139,336	103,077	156,753
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out	(61,207)	(61,207)	(69,355)	(300,000)	(300,000)	(127,722)
Long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	(61,207)	(61,207)	(69,355)	(300,000)	(300,000)	(127,722)
NET CHANGE IN FUND BALANCES	(1,120)	(1,120)	(1,117)	(160,664)	(196,923)	29,031
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,120	1,120	1,117	196,923	196,923	325,362
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ -	\$ 36,259	\$ -	\$ 354,393

(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, 2010

Special Revenue Funds (continued)						
	Pier			Tourist Development Tax		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes				\$ 4,590,000	\$ 5,502,000	\$ 5,396,159
Special assessments						
Licenses and permits						
Intergovernmental					25,000	
Charges for services	\$ 142,358	\$ 142,358	\$ 178,314			17
Fines and forfeitures						
Contributions					15,000	15,000
Investment income	250	250	120	6,500	6,500	960
Miscellaneous revenue						
FS 129 statutory reduction	(7,130)	(7,130)		(225,235)	(225,235)	
TOTAL REVENUES	135,478	135,478	178,434	4,371,265	5,323,265	5,412,136
EXPENDITURES:						
Current:						
General government				3,410,230	3,410,230	3,090,869
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation	216,794	216,794	194,479	1,598,171	1,638,171	1,258,982
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	216,794	216,794	194,479	5,008,401	5,048,401	4,349,851
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(81,316)	(81,316)	(16,045)	(637,136)	274,864	1,062,285
OTHER FINANCING SOURCES (USES):						
Transfers in	81,316	81,316	81,316			
Transfers out				(503,544)	(503,544)	(484,399)
Long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	81,316	81,316	81,316	(503,544)	(503,544)	(484,399)
NET CHANGE IN FUND BALANCES	-	-	65,271	(1,140,680)	(228,680)	577,886
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	10,100	1,403,685	1,403,685	1,460,288
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 75,371	\$ 263,005	\$ 1,175,005	\$ 2,038,174

(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, 2010

Special Revenue Funds (continued)						
	Tree Bank			Sidewalk Mitigation		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental	\$ 525,000	\$ 525,000				
Charges for services			\$ 61,855			
Fines and forfeitures						
Contributions						
Investment income	32,000	32,000	21,924	\$ 550	\$ 550	\$ 83
Miscellaneous revenue						
FS 129 statutory reduction	(1,600)	(1,600)				
TOTAL REVENUES	555,400	555,400	83,779	550	550	83
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment	1,864,488	1,877,803	414,765			
Transportation				45,000	45,000	45,000
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	1,864,488	1,877,803	414,765	45,000	45,000	45,000
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,309,088)	(1,322,403)	(330,986)	(44,450)	(44,450)	(44,917)
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out						
Long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(1,309,088)	(1,322,403)	(330,986)	(44,450)	(44,450)	(44,917)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	3,741,060	3,741,060	3,750,081	44,568	44,568	49,016
FUND BALANCES (DEFICITS), END OF YEAR	\$ 2,431,972	\$ 2,418,657	\$ 3,419,095	\$ 118	\$ 118	\$ 4,099

(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, 2010

Special Revenue Funds (continued)						
	Communications Surcharge			County Cultural Center		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental						
Charges for services				\$ 6,885,450	\$ 6,885,450	\$ 4,449,704
Fines and forfeitures	\$ 250,000	\$ 250,000	\$ 198,509			
Contributions						
Investment income	4,600	4,600	3,832	6,700	6,700	1,591
Miscellaneous revenue						17,102
FS 129 statutory reduction	(12,730)	(12,730)		(344,608)	(344,608)	
TOTAL REVENUES	241,870	241,870	202,341	6,547,542	6,547,542	4,468,397
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation				6,877,451	6,817,356	4,806,547
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	-	-	-	6,877,451	6,817,356	4,806,547
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	241,870	241,870	202,341	(329,909)	(269,814)	(338,150)
OTHER FINANCING SOURCES (USES):						
Transfers in				200,000	300,000	300,000
Transfers out				(520,374)	(520,374)	
Long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(320,374)	(220,374)	300,000
NET CHANGE IN FUND BALANCES	241,870	241,870	202,341	(650,283)	(490,188)	(38,150)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,382,245	1,382,245	1,342,816	1,050,132	1,050,132	242,063
FUND BALANCES (DEFICITS), END OF YEAR	\$ 1,624,115	\$ 1,624,115	\$ 1,545,157	\$ 399,849	\$ 559,944	\$ 203,913

(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, 2010

Special Revenue Funds (continued)						
	Alcohol & Drug Abuse			Boating Improvement		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental				\$ 130,000	\$ 130,000	\$ 73,654
Charges for services						
Fines and forfeitures	\$ 10,000	\$ 10,000	\$ 8,258			
Contributions						
Investment income				1,500	1,500	79
Miscellaneous revenue						
FS 129 statutory reduction	(500)	(500)		(3,575)	(3,575)	
TOTAL REVENUES	<u>9,500</u>	<u>9,500</u>	<u>8,258</u>	<u>127,925</u>	<u>127,925</u>	<u>73,733</u>
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services	10,119	12,939	10,119			
Culture and recreation				164,028	154,589	147,062
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	<u>10,119</u>	<u>12,939</u>	<u>10,119</u>	<u>164,028</u>	<u>154,589</u>	<u>147,062</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(619)</u>	<u>(3,439)</u>	<u>(1,861)</u>	<u>(36,103)</u>	<u>(26,664)</u>	<u>(73,329)</u>
OTHER FINANCING SOURCES (USES):						
Transfers in		2,820	2,820		60,000	60,000
Transfers out						
Long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>2,820</u>	<u>2,820</u>	<u>-</u>	<u>60,000</u>	<u>60,000</u>
NET CHANGE IN FUND BALANCES	<u>(619)</u>	<u>(619)</u>	<u>959</u>	<u>(36,103)</u>	<u>33,336</u>	<u>(13,329)</u>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>619</u>	<u>619</u>	<u>(793)</u>	<u>40,878</u>	<u>40,878</u>	<u>38,907</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 166</u>	<u>\$ 4,775</u>	<u>\$ 74,214</u>	<u>\$ 25,578</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, 2010

Special Revenue Funds (continued)						
	Impact Fees Building			Impact Fees Police		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments	\$ 725,013	\$ 725,013	\$ 658,206	\$ 359,676	\$ 359,676	\$ 328,146
Licenses and permits						
Intergovernmental						
Charges for services						
Fines and forfeitures						
Contributions						
Investment income			174	1,300	1,300	4,397
Miscellaneous revenue						
FS 129 statutory reduction	(37,372)	(37,372)		(18,605)	(18,605)	
TOTAL REVENUES	687,641	687,641	658,380	342,371	342,371	332,543
EXPENDITURES:						
Current:						
General government	9,150	9,150	2,355			
Public safety				1,531,360	1,689,360	999,556
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	9,150	9,150	2,355	1,531,360	1,689,360	999,556
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	678,491	678,491	656,025	(1,188,989)	(1,346,989)	(667,013)
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out	(745,856)	(745,856)	(745,856)	(396,905)	(396,905)	(396,905)
Long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	(745,856)	(745,856)	(745,856)	(396,905)	(396,905)	(396,905)
NET CHANGE IN FUND BALANCES	(67,365)	(67,365)	(89,831)	(1,585,894)	(1,743,894)	(1,063,918)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	67,365	67,365	137,717	2,025,089	2,025,089	2,060,450
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 47,886	\$ 439,195	\$ 281,195	\$ 996,532

(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, 2010

Special Revenue Funds (continued)						
	Impact Fees Fire/EMS			Impact Fees Roads		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments	\$ 542,357	\$ 542,357	\$ 632,180	\$ 5,042,546	\$ 5,042,546	\$ 2,532,056
Licenses and permits						
Intergovernmental						
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	3,000	3,000	1,488	170,500	170,500	124,225
Miscellaneous revenue						
FS 129 statutory reduction	(27,987)	(27,987)		(268,610)	(268,610)	
TOTAL REVENUES	517,370	517,370	633,668	4,944,436	4,944,436	2,656,281
EXPENDITURES:						
Current:						
General government						
Public safety	567,389	567,389	534,906			
Physical environment						
Transportation				7,407,037	9,687,412	773,053
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	567,389	567,389	534,906	7,407,037	9,687,412	773,053
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(50,019)	(50,019)	98,762	(2,462,601)	(4,742,976)	1,883,228
OTHER FINANCING SOURCES (USES):						
Transfers in					2,097,206	2,097,206
Transfers out						
Long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	2,097,206	2,097,206
NET CHANGE IN FUND BALANCES	(50,019)	(50,019)	98,762	(2,462,601)	(2,645,770)	3,980,434
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	380,090	380,090	417,452	14,280,651	14,280,651	14,481,651
FUND BALANCES (DEFICITS), END OF YEAR	\$ 330,071	\$ 330,071	\$ 516,214	\$ 11,818,050	\$ 11,634,881	\$ 18,462,085

(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, 2010

	Special Revenue Funds (continued)					
	Impact Fees Parks			Art Specialty Licenses		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments	\$ 581,346	\$ 581,346	\$ 481,415			
Licenses and permits						
Intergovernmental	75,000	75,000				
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	2,146	2,146	2,480			\$ 5
Miscellaneous revenue						
FS 129 statutory reduction	(30,073)	(30,073)				
TOTAL REVENUES	628,419	628,419	483,895	\$ -	\$ -	5
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation	1,089,949	1,038,774	575,599		11,031	11,030
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	1,089,949	1,038,774	575,599	-	11,031	11,030
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(461,530)	(410,355)	(91,704)	-	(11,031)	(11,025)
OTHER FINANCING SOURCES (USES):						
Transfers in		150,000	150,000			
Transfers out						
Long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	150,000	150,000	-	-	-
NET CHANGE IN FUND BALANCES	(461,530)	(260,355)	58,296	-	(11,031)	(11,025)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,014,117	1,014,117	1,008,479	11,045	11,045	11,025
FUND BALANCES (DEFICITS), END OF YEAR	\$ 552,587	\$ 753,762	\$ 1,066,775	\$ 11,045	\$ 14	\$ -

(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, 2010

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			\$ 15,227	\$ 1,045,000	\$ 1,045,000	\$ 1,000,971
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	\$ 190	\$ 190	16	3,000	3,000	728
Miscellaneous revenue						
FS 129 statutory reduction	(10)	(10)		(52,400)	(52,400)	
TOTAL REVENUES	180	180	15,243	995,600	995,600	1,001,699
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services	15,640	15,640	14,000			
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	15,640	15,640	14,000	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(15,460)	(15,460)	1,243	995,600	995,600	1,001,699
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out				(1,201,560)	(1,201,560)	(1,090,041)
Long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(1,201,560)	(1,201,560)	(1,090,041)
NET CHANGE IN FUND BALANCES	(15,460)	(15,460)	1,243	(205,960)	(205,960)	(88,342)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	15,460	15,460	15,811	251,516	251,516	441,809
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 17,054	\$ 45,556	\$ 45,556	\$ 353,467

(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, 2010

Special Revenue Funds (continued)						
	Fire District			Vilano Street Lighting		
	Original Budget	Final Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 23,010,118	\$ 23,010,118	\$ 22,217,751	\$ 10,693	\$ 10,693	\$ 10,443
Special assessments						
Licenses and permits						
Intergovernmental	72,116	283,031	212,258			
Charges for services	170,190	170,190	176,998			
Fines and forfeitures						
Contributions		24,272				
Investment income	135,590	135,590	278,905	70	70	36
Miscellaneous revenue			13,619			
FS 129 statutory reduction	(1,169,401)	(1,169,401)		(538)	(538)	
TOTAL REVENUES	22,218,613	22,453,800	22,899,531	10,225	10,225	10,479
EXPENDITURES:						
Current:						
General government						
Public safety	22,343,309	22,108,985	20,576,022			
Physical environment						
Transportation				14,929	14,929	9,077
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	22,343,309	22,108,985	20,576,022	14,929	14,929	9,077
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(124,696)	344,815	2,323,509	(4,704)	(4,704)	1,402
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out	(1,127,696)	(1,127,696)	(1,127,696)			
Long-term debt issued			500,000			
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	(1,127,696)	(1,127,696)	(627,696)	-	-	-
NET CHANGE IN FUND BALANCES	(1,252,392)	(782,881)	1,695,813	(4,704)	(4,704)	1,402
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	11,895,829	11,895,829	12,334,233	6,498	6,498	10,978
FUND BALANCES (DEFICITS), END OF YEAR	\$ 10,643,437	\$ 11,112,948	\$ 14,030,046	\$ 1,794	\$ 1,794	\$ 12,380

(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, 2010

Special Revenue Funds (continued)						
	St. Augustine South Street Lighting			Elkton Drainage		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 41,351	\$ 41,351	\$ 40,039	\$ 27,500	\$ 27,500	\$ 26,631
Special assessments						
Licenses and permits						
Intergovernmental						
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	50	50	56	275	275	37
Miscellaneous revenue						
FS 129 statutory reduction	(2,070)	(2,070)		(1,389)	(1,389)	
TOTAL REVENUES	39,331	39,331	40,095	26,386	26,386	26,668
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation	43,523	43,523	38,355	46,588	46,588	38,857
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	43,523	43,523	38,355	46,588	46,588	38,857
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(4,192)	(4,192)	1,740	(20,202)	(20,202)	(12,189)
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out						
Long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(4,192)	(4,192)	1,740	(20,202)	(20,202)	(12,189)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	6,010	6,010	8,966	25,362	25,362	26,148
FUND BALANCES (DEFICITS), END OF YEAR	\$ 1,818	\$ 1,818	\$ 10,706	\$ 5,160	\$ 5,160	\$ 13,959

(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, 2010

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	\$ 23,444			
Licenses and permits						
Intergovernmental						
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	1,350	1,350	43			\$ 21
Miscellaneous revenue						
FS129 statutory reduction	(1,275)	(1,275)				
TOTAL REVENUES	24,198	24,198	23,487	\$ -	\$ -	21
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation	7,483	9,521	8,429			
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges	8,816	8,816	8,807			
Issuance costs						
TOTAL EXPENDITURES	16,299	18,337	17,236	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	7,899	5,861	6,251	-	-	21
OTHER FINANCING SOURCES (USES):						
Transfers in					74,429	74,408
Transfers out	(9,640)	(7,602)				
Long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	(9,640)	(7,602)	-	-	74,429	74,408
NET CHANGE IN FUND BALANCES	(1,741)	(1,741)	6,251	-	74,429	74,429
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,741	1,741	(131,526)	-	-	(74,429)
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ (125,275)	\$ -	\$ 74,429	\$ -

(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, 2010

Special Revenue Funds (continued)						
	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	\$ 35,000	\$ 35,000	\$ 50,246			
Fines and forfeitures						
Contributions						
Investment income	750	750	176	\$ 650	\$ 650	149
Miscellaneous revenue						
FS129 statutory reduction	(1,788)	(1,788)				
TOTAL REVENUES	<u>33,962</u>	<u>33,962</u>	<u>50,422</u>	<u>650</u>	<u>650</u>	<u>149</u>
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation		26,550	26,550			
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	<u>-</u>	<u>26,550</u>	<u>26,550</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>33,962</u>	<u>7,412</u>	<u>23,872</u>	<u>650</u>	<u>650</u>	<u>149</u>
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out						
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>33,962</u>	<u>7,412</u>	<u>23,872</u>	<u>650</u>	<u>650</u>	<u>149</u>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>72,567</u>	<u>72,567</u>	<u>64,451</u>	<u>58,466</u>	<u>58,466</u>	<u>67,385</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 106,529</u>	<u>\$ 79,979</u>	<u>\$ 88,323</u>	<u>\$ 59,116</u>	<u>\$ 59,116</u>	<u>\$ 67,534</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, 2010

Special Revenue Funds (continued)						
	St. Johns County Community Redevelopment Agency			Driver's Education Safety Fund		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 888,846	\$ 888,846	\$ 881,163			
Special assessments						
Licenses and permits						
Intergovernmental						
Charges for services						
Fines and forfeitures				\$ 120,000	\$ 120,000	\$ 121,915
Contributions						
Investment income	20,975	20,975	2,215	700	700	156
Miscellaneous revenue						
FS129 statutory reduction	(1,049)	(1,049)		(6,035)	(6,035)	
TOTAL REVENUES	908,772	908,772	883,378	114,665	114,665	122,071
EXPENDITURES:						
Current:						
General government						
Public safety				125,000	125,000	125,000
Physical environment						
Transportation						
Economic environment	169,942	108,587	63,071			
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	169,942	108,587	63,071	125,000	125,000	125,000
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	738,830	800,185	820,307	(10,335)	(10,335)	(2,929)
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out	(1,252,018)	(1,252,018)	(1,252,018)			
Long-term debt issued						
Sale of capital assets	-	-	-			
TOTAL OTHER FINANCING SOURCES (USES)	(1,252,018)	(1,252,018)	(1,252,018)	-	-	-
NET CHANGE IN FUND BALANCES	(513,188)	(451,833)	(431,711)	(10,335)	(10,335)	(2,929)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	630,587	630,587	589,578	84,614	84,614	80,831
FUND BALANCES (DEFICITS), END OF YEAR	\$ 117,399	\$ 178,754	\$ 157,867	\$ 74,279	\$ 74,279	\$ 77,902

(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, 2010

Special Revenue Funds (continued)						
	Summerhaven MSTU			Court Modernization		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 104,123	\$ 104,123	\$ 106,936			
Special assessments						
Licenses and permits						
Intergovernmental	1,454,500	1,454,500	94,469			
Charges for services				\$ 387,000	\$ 387,000	\$ 362,288
Fines and forfeitures						
Contributions						
Investment income	1,000	1,000	316	3,000	3,000	2,776
Miscellaneous revenue						
FS129 statutory reduction	(5,256)	(5,256)				
TOTAL REVENUES	<u>1,554,367</u>	<u>1,554,367</u>	<u>201,721</u>	<u>390,000</u>	<u>390,000</u>	<u>365,064</u>
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation	1,943,024	1,943,024	118,644			
Economic environment						
Human services						
Culture and recreation						
Court related				448,731	645,731	549,212
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	<u>1,943,024</u>	<u>1,943,024</u>	<u>118,644</u>	<u>448,731</u>	<u>645,731</u>	<u>549,212</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(388,657)</u>	<u>(388,657)</u>	<u>83,077</u>	<u>(58,731)</u>	<u>(255,731)</u>	<u>(184,148)</u>
OTHER FINANCING SOURCES (USES):						
Transfers in	317,416	317,416				
Transfers out						
Long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	<u>317,416</u>	<u>317,416</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(71,241)</u>	<u>(71,241)</u>	<u>83,077</u>	<u>(58,731)</u>	<u>(255,731)</u>	<u>(184,148)</u>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>87,436</u>	<u>87,436</u>	<u>93,539</u>	<u>384,322</u>	<u>384,322</u>	<u>384,322</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 16,195</u>	<u>\$ 16,195</u>	<u>\$ 176,616</u>	<u>\$ 325,591</u>	<u>\$ 128,591</u>	<u>\$ 200,174</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, 2010

Special Revenue Funds (continued)						
	Records Modernization			Teen Court		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental						
Charges for services	\$ 129,500	\$ 129,500	\$ 120,014	\$ 97,400	\$ 97,400	\$ 85,906
Fines and forfeitures	112,200	112,200	130,801			
Contributions						
Investment income	6,000	6,000	8,983	2,600	2,600	3,132
Miscellaneous revenue						
FS129 statutory reduction						
TOTAL REVENUES	247,700	247,700	259,798	100,000	100,000	89,038
EXPENDITURES:						
Current:						
General government	180,000	190,000	141,281			
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related	80,000	92,200	67,408	94,000	98,000	91,457
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	260,000	282,200	208,689	94,000	98,000	91,457
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(12,300)</u>	<u>(34,500)</u>	<u>51,109</u>	<u>6,000</u>	<u>2,000</u>	<u>(2,419)</u>
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out						
Long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(12,300)	(34,500)	51,109	6,000	2,000	(2,419)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	600,859	600,859	600,859	230,271	230,271	230,271
FUND BALANCES (DEFICITS), END OF YEAR	\$ 588,559	\$ 566,359	\$ 651,968	\$ 236,271	\$ 232,271	\$ 227,852

(continued)

ST. JOHNS COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES-BUDGET AND ACTUAL-
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

Special Revenue Funds (continued)						
	Juvenile Drug Court			School Crossing Guards Fund		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental						
Charges for services		\$ 2,500	\$ 250			
Fines and forfeitures						
Contributions						
Investment income						
Miscellaneous revenue						
FS129 statutory reduction						
TOTAL REVENUES	\$ -	2,500	250	\$ -	\$ -	\$ -
EXPENDITURES:						
Current:						
General government						
Public safety				516,556	516,556	617,387
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related		2,500	396			
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	-	2,500	396	516,556	516,556	617,387
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(146)	(516,556)	(516,556)	(617,387)
OTHER FINANCING SOURCES (USES):						
Transfers in				516,556	516,556	516,556
Transfers out						
Long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	516,556	516,556	516,556
NET CHANGE IN FUND BALANCES	-	-	(146)	-	-	(100,831)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	-	-	-	109,514
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ (146)	\$ -	\$ -	\$ 8,683

(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, 2010

Special Revenue Funds (continued)						
	HIDTA Fund			Canteen Fund		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental						
Charges for services	\$ 2,835,000	\$ 2,835,000	\$ 3,240,272	\$ 375,000	\$ 375,000	\$ 334,812
Fines and forfeitures						
Contributions						
Investment income						
Miscellaneous revenue						35,565
FS129 statutory reduction						
TOTAL REVENUES	<u>2,835,000</u>	<u>2,835,000</u>	<u>3,240,272</u>	<u>375,000</u>	<u>375,000</u>	<u>370,377</u>
EXPENDITURES:						
Current:						
General government						
Public safety	2,835,000	2,835,000	3,240,272	375,000	375,000	295,689
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>2,835,000</u>	<u>2,835,000</u>	<u>3,240,272</u>	<u>375,000</u>	<u>375,000</u>	<u>295,689</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>74,688</u>
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out						
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>-</u>	<u>-</u>	<u>74,688</u>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>214,637</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 289,325</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, 2010

Special Revenue Funds (continued)						
	Equitable Sharing Proceeds Fund			NET Fund		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental	\$ 43,352	\$ 294,360	\$ 21,150	\$ 18,664	\$ 54,776	\$ 34,569
Charges for services						
Fines and forfeitures						
Contributions						
Investment income		419	127	56	56	56
Miscellaneous revenue						
FS129 statutory reduction						
TOTAL REVENUES	\$ 43,352	\$ 294,779	21,277	18,720	54,832	34,625
EXPENDITURES:						
Current:						
General government						
Public safety	43,352	294,779	46,094	18,720	34,625	34,625
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	43,352	294,779	46,094	18,720	34,625	34,625
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(24,817)	-	20,207	-
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out						
Long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	(24,817)	-	20,207	-
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	39,737	-	-	-
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 14,920	\$ -	\$ 20,207	\$ -

(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, 2010

	Special Revenue Funds (concluded)			Debt Service Funds		
	Alarm Fund			Transportation Improvement Revenue Refunding Bonds, Series 2003		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits			36,510			
Intergovernmental				\$ 2,093,693	\$ 2,093,693	\$ 2,093,693
Charges for services						
Fines and forfeitures						
Contributions						
Investment income				500	500	1,988
Miscellaneous revenue						
FS129 statutory reduction				(25)	(25)	
TOTAL REVENUES	\$ -	\$ -	36,510	2,094,168	2,094,168	2,095,681
EXPENDITURES:						
Current:						
General government						
Public safety			1,078			
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement				765,000	765,000	765,000
Interest and fiscal charges				1,329,168	1,329,168	1,329,167
Issuance costs						
TOTAL EXPENDITURES	-	-	1,078	2,094,168	2,094,168	2,094,167
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	35,432	-	-	1,514
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out						
Long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	35,432	-	-	1,514
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	-			194
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 35,432	\$ -	\$ -	\$ 1,708

(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, 2010

Debt Service Funds (continued)						
	Transportation Improvement Revenue Bonds, Series 2006			Sales Tax Revenue Refunding Bonds, Series 2002		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental						
Charges for services	\$ 1,829,752	\$ 1,829,752	\$ 1,829,752	\$ 970,656	\$ 970,656	\$ 970,656
Fines and forfeitures						
Contributions						
Investment income	600	600	1,814	500	500	1,396
Miscellaneous revenue						
FS129 statutory reduction	(30)	(30)		(25)	(25)	
TOTAL REVENUES	<u>1,830,322</u>	<u>1,830,322</u>	<u>1,831,566</u>	<u>971,131</u>	<u>971,131</u>	<u>972,052</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	455,000	455,000	455,000	910,000	910,000	910,000
Interest and fiscal charges	1,379,488	1,379,488	1,379,487	61,131	61,131	61,131
Issuance costs						
TOTAL EXPENDITURES	<u>1,834,488</u>	<u>1,834,488</u>	<u>1,834,487</u>	<u>971,131</u>	<u>971,131</u>	<u>971,131</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(4,166)</u>	<u>(4,166)</u>	<u>(2,921)</u>	<u>-</u>	<u>-</u>	<u>921</u>
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out						
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>(4,166)</u>	<u>(4,166)</u>	<u>(2,921)</u>	<u>-</u>	<u>-</u>	<u>921</u>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>4,166</u>	<u>4,166</u>	<u>5,984</u>			<u>228</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,063</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,149</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, 2010

Debt Service Funds (continued)						
	Sales Tax Revenue Refunding Bonds, Series 2004			Sales Tax Revenue Refunding Bonds, Series 2006		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental	\$ 1,434,867	\$ 2,075,310	\$ 2,075,310	\$ 1,984,725	\$ 2,984,725	\$ 2,984,725
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	1,000	1,000	790	1,500	1,500	1,384
Miscellaneous revenue						
FS129 statutory reduction	(50)	(50)		(75)	(75)	
TOTAL REVENUES	<u>1,435,817</u>	<u>2,076,260</u>	<u>2,076,100</u>	<u>1,986,150</u>	<u>2,986,150</u>	<u>2,986,109</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	75,000	75,000	75,000	770,000	770,000	770,000
Interest and fiscal charges	2,030,162	2,030,162	2,030,161	2,216,150	2,216,150	2,216,150
Issuance costs						
TOTAL EXPENDITURES	<u>2,105,162</u>	<u>2,105,162</u>	<u>2,105,161</u>	<u>2,986,150</u>	<u>2,986,150</u>	<u>2,986,150</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(669,345)</u>	<u>(28,902)</u>	<u>(29,061)</u>	<u>(1,000,000)</u>	<u>-</u>	<u>(41)</u>
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out						
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>(669,345)</u>	<u>(28,902)</u>	<u>(29,061)</u>	<u>(1,000,000)</u>	<u>-</u>	<u>(41)</u>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>669,345</u>	<u>28,902</u>	<u>29,603</u>	<u>1,000,000</u>	<u>-</u>	<u>305</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 542</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 264</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, 2010

Debt Service Funds (continued)						
	Sales Tax Revenue Refunding Bonds, Series 2009			Sales Tax Revenue Refunding Bonds, Series 2009A		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental						
Charges for services	\$ 1,895,382	\$ 1,895,382	\$ 1,895,382	\$ 510,049	\$ 510,049	\$ 514,905
Fines and forfeitures						
Contributions						
Investment income	19,159	19,159	7,972			526
Miscellaneous revenue						
FS129 statutory reduction	(958)	(958)				
TOTAL REVENUES	<u>\$ 1,913,583</u>	<u>1,913,583</u>	<u>1,903,354</u>	<u>\$ 510,049</u>	<u>510,049</u>	<u>515,431</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	760,000	760,000	760,000	135,000	135,000	135,000
Interest and fiscal charges	1,153,688	1,153,688	1,153,688	389,194	389,194	389,194
Issuance costs						
TOTAL EXPENDITURES	<u>1,913,688</u>	<u>1,913,688</u>	<u>1,913,688</u>	<u>524,194</u>	<u>524,194</u>	<u>524,194</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(105)</u>	<u>(105)</u>	<u>(10,334)</u>	<u>(14,145)</u>	<u>(14,145)</u>	<u>(8,763)</u>
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out						
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	(105)	(105)	(10,334)	(14,145)	(14,145)	(8,763)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>1,915,869</u>	<u>1,915,869</u>	<u>1,911,459</u>	<u>14,145</u>	<u>14,145</u>	<u>8,835</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 1,915,764</u>	<u>\$ 1,915,764</u>	<u>\$ 1,901,125</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 72</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, 2010

Debt Service Funds (continued)						
	Ponte Vedra MSD State Revolving Loan			\$45M FLGFC Pooled Commercial Paper Program		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments	\$ 361,866	\$ 361,866	\$ 363,893			
Licenses and permits						
Intergovernmental						
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	11,500	11,500	2,556	\$ 5,251	\$ 5,251	\$ 1,068
Miscellaneous revenue						
FS129 statutory reduction	(18,668)	(18,668)		(263)	(263)	
TOTAL REVENUES	354,698	354,698	366,449	4,988	4,988	1,068
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment	23,738	23,738	17,278			
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement	215,956	215,956	215,955	2,222,000	2,222,000	1,838,000
Interest and fiscal charges	131,599	131,599	131,598	99,030	98,030	27,141
Issuance costs				4,000	5,000	5,000
TOTAL EXPENDITURES	371,293	371,293	364,831	2,325,030	2,325,030	1,870,141
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(16,595)	(16,595)	1,618	(2,320,042)	(2,320,042)	(1,869,073)
OTHER FINANCING SOURCES (USES):						
Transfers in				1,994,562	1,994,562	1,786,622
Transfers out						
Long-term debt issued						8,222
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	1,994,562	1,994,562	1,794,844
NET CHANGE IN FUND BALANCES	(16,595)	(16,595)	1,618	(325,480)	(325,480)	(74,229)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,324,531	1,324,531	1,320,539	340,480	340,480	360,437
FUND BALANCES (DEFICITS), END OF YEAR	\$ 1,307,936	\$ 1,307,936	\$ 1,322,157	\$ 15,000	\$ 15,000	\$ 286,208

(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, 2010

Debt Service Funds (continued)						
	St. Johns County Community Redevelopment Agency Notes			GE Capital Note		
	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	\$ 3,036	\$ 3,036	\$ 1,206	\$ 100	\$ 100	\$ 78
Miscellaneous revenue						
FS129 statutory reduction	(152)	(152)		(5)	(5)	
TOTAL REVENUES	2,884	2,884	1,206	95	95	78
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement	370,000	370,000	370,000	135,443	135,443	135,442
Interest and fiscal charges	241,759	244,429	244,428	34,126	34,126	34,125
Issuance costs						
TOTAL EXPENDITURES	611,759	614,429	614,428	169,569	169,569	169,567
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(608,875)	(611,545)	(613,222)	(169,474)	(169,474)	(169,489)
OTHER FINANCING SOURCES (USES):						
Transfers in	614,429	614,429	614,429	160,324	160,324	160,324
Transfers out						
Long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	614,429	614,429	614,429	160,324	160,324	160,324
NET CHANGE IN FUND BALANCES	5,554	2,884	1,207	(9,150)	(9,150)	(9,165)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	294,446	294,446	300,195	9,150	9,150	9,170
FUND BALANCES (DEFICITS), END OF YEAR	\$ 300,000	\$ 297,330	\$ 301,402	\$ -	\$ -	\$ 5

(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, 2010

Debt Service Funds (concluded)						
	State Revenue Sharing Revenue Bonds, Series 2005			Fannie Mae \$2 Note Series 2006		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental						
Charges for services	\$ 1,033,239	\$ 1,033,239	\$ 1,150,893			
Fines and forfeitures						
Contributions						
Investment income	1,600	1,600	913	\$ 2,800	\$ 2,800	\$ 464
Miscellaneous revenue						
FS129 statutory reduction	(80)	(80)		(140)	(140)	
TOTAL REVENUES	\$ 1,034,759	\$ 1,034,759	1,151,806	\$ 2,660	\$ 2,660	464
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	440,000	440,000	440,000	720,000	720,000	
Interest and fiscal charges	787,723	787,723	787,722	9,960	10,302	3,184
Issuance costs				10,500	8,658	
TOTAL EXPENDITURES	1,227,723	1,227,723	1,227,722	740,460	740,460	4,684
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(192,964)</u>	<u>(192,964)</u>	<u>(75,916)</u>	<u>(737,800)</u>	<u>(737,800)</u>	<u>(4,220)</u>
OTHER FINANCING SOURCES (USES):						
Transfers in	192,964	192,964	75,775	607,284	607,284	
Transfers out						
Long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	192,964	192,964	75,775	607,284	607,284	-
NET CHANGE IN FUND BALANCES	-	-	(141)	(130,516)	(130,516)	(4,220)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR			296	338,604	338,604	338,327
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 155	\$ 208,088	\$ 208,088	\$ 334,107

(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, 2010

Capital Project Funds						
	Northwest Road Project			Transportation Revenue Bond Projects, Series 2006		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental				\$ 3,894,421	\$ 3,894,421	\$ 4,382,452
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	\$ 4,788	\$ 4,788	\$ 87	362,000	362,000	235,697
Miscellaneous revenue						
FS 129 statutory reduction	(239)	(239)		(18,100)	(18,100)	
TOTAL REVENUES	<u>4,549</u>	<u>4,549</u>	<u>87</u>	<u>\$ 4,238,321</u>	<u>4,238,321</u>	<u>4,618,149</u>
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:	53,350	55,467	55,844	18,420,377	10,828,506	6,848,097
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	<u>53,350</u>	<u>55,467</u>	<u>55,844</u>	<u>18,420,377</u>	<u>10,828,506</u>	<u>6,848,097</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(48,801)</u>	<u>(50,918)</u>	<u>(55,757)</u>	<u>(14,182,056)</u>	<u>(6,590,185)</u>	<u>(2,229,948)</u>
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out					(8,072,254)	(8,072,254)
Long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,072,254)</u>	<u>(8,072,254)</u>
NET CHANGE IN FUND BALANCES	<u>(48,801)</u>	<u>(50,918)</u>	<u>(55,757)</u>	<u>(14,182,056)</u>	<u>(14,662,439)</u>	<u>(10,302,202)</u>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>80,702</u>	<u>80,702</u>	<u>66,638</u>	<u>14,662,439</u>	<u>14,662,439</u>	<u>14,629,222</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 31,901</u>	<u>\$ 29,784</u>	<u>\$ 10,881</u>	<u>\$ 480,383</u>	<u>\$ -</u>	<u>\$ 4,327,020</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, 2010

Capital Project Funds (continued)						
	Park Projects			Beach Re-nourishment Project		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental	\$ 450,611	\$ 450,611		\$ 1,091,984	\$ 1,091,984	\$ 137,625
Charges for services						
Fines and forfeitures						
Contributions			5,000			
Investment income	2,000	2,000	1,571	21,000	21,000	3,248
Miscellaneous revenue						
FS 129 statutory reduction				(1,050)	(1,050)	
TOTAL REVENUES	452,611	452,611	6,571	1,111,934	1,111,934	140,873
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:	1,214,039	923,730	564,407	2,055,781	2,055,781	62,163
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	1,214,039	923,730	564,407	2,055,781	2,055,781	62,163
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(761,428)	(471,119)	(557,836)	(943,847)	(943,847)	78,710
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out		(150,000)	(150,000)	(274,150)	(274,150)	(66,210)
Long-term debt issued				1,365,000	1,365,000	
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	(150,000)	(150,000)	1,090,850	1,090,850	(66,210)
NET CHANGE IN FUND BALANCES	(761,428)	(621,119)	(707,836)	147,003	147,003	12,500
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	\$ 867,111	867,111	753,039	1,173,533	1,173,533	1,279,152
FUND BALANCES (DEFICITS), END OF YEAR	\$ 105,683	\$ 245,992	\$ 45,203	\$ 1,320,536	\$ 1,320,536	\$ 1,291,652

(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, 2010

Capital Project Funds (continued)						
	St. Johns County Transit System Projects			Sales Tax Revenue Bond Projects, Series 2006		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental	\$ 4,451,808	\$ 4,397,334	\$ 2,663,980			
Charges for services						
Fines and forfeitures						
Contributions		22,963				
Investment income	600	600	298			\$ 13,435
Miscellaneous revenue						1,500
FS 129 statutory reduction	(30)	(30)				
TOTAL REVENUES	\$ 4,452,378	4,420,867	2,664,278	\$ -	\$ -	14,935
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation	871,831	882,685	838,340			
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:	3,824,755	3,801,153	2,141,943	2,254,795	1,761,007	1,582,668
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	4,696,586	4,683,838	2,980,283	2,254,795	1,761,007	1,582,668
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(244,208)</u>	<u>(262,971)</u>	<u>(316,005)</u>	<u>(2,254,795)</u>	<u>(1,761,007)</u>	<u>(1,567,733)</u>
OTHER FINANCING SOURCES (USES):						
Transfers in	195,220	235,554	235,554			149,731
Transfers out						
Long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	195,220	235,554	235,554	-	-	149,731
NET CHANGE IN FUND BALANCES	(48,988)	(27,417)	(80,451)	(2,254,795)	(1,761,007)	(1,418,002)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	48,988	80,499	80,499	2,772,321	2,772,321	2,350,766
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ 53,082	\$ 48	\$ 517,526	\$ 1,011,314	\$ 932,764

(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, 2010

Capital Project Funds (continued)						
	Sales Tax Revenue Bond Projects, Series 2009			State Revenue Sharing Revenue Bond Projects, Series 2005		
	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	\$ 117,802	\$ 117,802	\$ 42,811			\$ 552
Miscellaneous revenue						
FS 129 statutory reduction	(5,890)	(5,890)				
TOTAL REVENUES	111,912	111,912	42,811	\$ -	\$ -	552
EXPENDITURES:						
Current:						
General government				16,275	55,358	67,136
Public safety				21,893	74,464	90,307
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation				10,634	36,169	43,865
Court related						
Capital outlay:	14,798,011	14,733,053	7,065,186			
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	14,798,011	14,733,053	7,065,186	48,802	165,991	201,308
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(14,686,099)	(14,621,141)	(7,022,375)	(48,802)	(165,991)	(200,756)
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out				(192,964)	(75,775)	(75,775)
Long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(192,964)	(75,775)	(75,775)
NET CHANGE IN FUND BALANCES	(14,686,099)	(14,621,141)	(7,022,375)	(241,766)	(241,766)	(276,531)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	14,780,892	14,780,892	14,674,957	241,766	241,766	276,531
FUND BALANCES (DEFICITS), END OF YEAR	\$ 94,793	\$ 159,751	\$ 7,652,582	\$ -	\$ -	\$ -

(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, 2010

<u>Capital Project Funds (concluded)</u>			
<u>SR207 Corridor Improvement Group Development Project</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	\$ 21,565	\$ 21,565	\$ 6,299
Miscellaneous revenue			
FS 129 statutory reduction	<u>(1,078)</u>	<u>(1,078)</u>	
TOTAL REVENUES	<u>20,487</u>	<u>20,487</u>	<u>6,299</u>
EXPENDITURES:			
Current:			
General government			
Public safety			
Physical environment			
Transportation			
Economic environment			
Human services			
Culture and recreation			
Court related			
Capital outlay:	2,439,410	2,396,307	231,299
Debt service:			
Principal retirement			
Interest and fiscal charges			
Issuance costs			
TOTAL EXPENDITURES	<u>2,439,410</u>	<u>2,396,307</u>	<u>231,299</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,418,923)</u>	<u>(2,375,820)</u>	<u>(225,000)</u>
OTHER FINANCING SOURCES (USES):			
Transfers in			
Transfers out			
Long-term debt issued			
Sale of capital assets			
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(2,418,923)	(2,375,820)	(225,000)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>2,478,667</u>	<u>2,478,667</u>	<u>2,278,477</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 59,744</u>	<u>\$ 102,847</u>	<u>\$ 2,053,477</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:

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, 2010

	Business-type Activities - Nonmajor Enterprise Funds		
	Golf Course	Convention Center	Totals
ASSETS			
Current assets:			
Equity in pooled cash and cash equivalents	\$ 220,426	\$ 21,781	\$ 242,207
Investments		264,526	264,526
Accounts receivable, net	2,831	293,982	296,813
Interest receivable		132	132
Other assets	23,623	363,341	386,964
Inventory	56,073		56,073
Restricted assets:			
Cash and cash equivalents	23,847		23,847
Investments		985,512	985,512
Non-current assets:			
Land	1,853,363		1,853,363
Golf course land improvements	5,185,385		5,185,385
Buildings and improvements	809,614	11,000,000	11,809,614
Furniture and equipment	1,005,524		1,005,524
Accumulated depreciation	(2,062,145)	(2,640,000)	(4,702,145)
TOTAL ASSETS	7,118,541	10,289,274	17,407,815
LIABILITIES:			
Current liabilities:			
Accounts payable and accrued liabilities	58,170		58,170
Due to other funds	545,615		545,615
Due to other governments	4,492		4,492
Revenue bonds and notes payable	35,000	980,000	1,015,000
Interest payable	15,097	168,845	183,942
Capital lease payable	32,837		32,837
Compensated absences	12,961		12,961
Non-current liabilities:			
Revenue bonds and notes payable	1,292,428	10,168,360	11,460,788
Compensated absences	105,557		105,557
Other liabilities	37,603		37,603
TOTAL LIABILITIES	2,139,760	11,317,205	13,456,965
NET ASSETS			
Invested in capital assets, net of related debt	5,431,476	(2,788,360)	2,643,116
Restricted for:			
Debt service	23,847		23,847
Unrestricted	(476,542)	1,760,429	1,283,887
TOTAL NET ASSETS	\$ 4,978,781	\$ (1,027,931)	\$ 3,950,850

ST. JOHNS COUNTY, FLORIDACOMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET ASSETS- NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	<u>Business-type Activities - Nonmajor Enterprise Funds</u>		
	<u>Golf Course</u>	<u>Convention Center</u>	<u>Totals</u>
OPERATING REVENUES:			
Charges for services	\$ 1,291,230	\$ 637,250	\$ 1,928,480
Special assessment revenue		702,287	702,287
Other operating revenue	84,541		84,541
Merchandise sales	42,900		42,900
Total operating revenues	<u>1,418,671</u>	<u>1,339,537</u>	<u>2,758,208</u>
OPERATING EXPENSES:			
Contractual services	47,096		47,096
Salaries and benefits	1,071,213		1,071,213
Operating and maintenance expenses	355,504	262,630	618,134
Depreciation	171,313	220,000	391,313
Total operating expenses	<u>1,645,126</u>	<u>482,630</u>	<u>2,127,756</u>
OPERATING (LOSS) INCOME	<u>(226,455)</u>	<u>856,907</u>	<u>630,452</u>
NON-OPERATING REVENUES (EXPENSES):			
Investment income	757	3,355	4,112
Interest expense	(86,495)	(579,702)	(666,197)
(Loss) gain from asset disposition	(23,330)		(23,330)
Total non-operating revenues (expenses)	<u>(109,068)</u>	<u>(576,347)</u>	<u>(685,415)</u>
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	<u>(335,523)</u>	<u>280,560</u>	<u>(54,963)</u>
Capital asset contributions	58,000		58,000
Transfer in	100,000	388,288	488,288
INCREASE (DECREASE) IN NET ASSETS	<u>(177,523)</u>	<u>668,848</u>	<u>491,325</u>
NET ASSETS, BEGINNING OF YEAR	<u>5,156,304</u>	<u>(1,696,779)</u>	<u>3,459,525</u>
NET ASSETS, END OF YEAR	<u>\$ 4,978,781</u>	<u>\$ (1,027,931)</u>	<u>\$ 3,950,850</u>

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF CASH FLOWS - NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	<u>Business-type Activities - Nonmajor Enterprise Funds</u>		
	<u>Golf Course</u>	<u>Convention Center</u>	<u>Totals</u>
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	\$ 1,418,671	\$ 1,208,725	\$ 2,627,396
Payments to suppliers	(406,316)		(406,316)
Payments to employees	(1,063,773)		(1,063,773)
Net cash provided by (used in) operating activities	<u>(51,418)</u>	<u>1,208,725</u>	<u>1,157,307</u>
NONCAPITAL FINANCING ACTIVITIES:			
Transfers in	<u>100,000</u>	<u>388,288</u>	<u>488,288</u>
Net cash provided by noncapital financing activities	<u>100,000</u>	<u>388,288</u>	<u>488,288</u>
CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition and construction of capital assets	(2,050)		(2,050)
Sale of capital assets	5,418		5,418
Principal payments on revenue bonds	(30,000)	(955,000)	(985,000)
Principal payments on long-term lease	(62,849)		(62,849)
Interest paid on revenue bonds, loans and lease obligations	(85,944)	(588,457)	(674,401)
Net cash used in capital and related financing activities	<u>(175,425)</u>	<u>(1,543,457)</u>	<u>(1,718,882)</u>
INVESTING ACTIVITIES:			
Investment purchases		(1,250,038)	(1,250,038)
Proceeds from sale of investments			-
Investment income received	<u>757</u>	<u>3,223</u>	<u>3,980</u>
Net cash provided by (used in) investing activities	<u>757</u>	<u>(1,246,815)</u>	<u>(1,246,058)</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(126,086)	(1,193,259)	(1,319,345)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>370,359</u>	<u>1,215,040</u>	<u>1,585,399</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 244,273</u>	<u>\$ 21,781</u>	<u>\$ 266,054</u>
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating (loss) income	\$ (226,455)	\$ 856,907	\$ 630,452
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	171,313	220,000	391,313
Amortization of bond issuance cost	2,723	262,630	265,353
Change in accounts receivable		(130,812)	(130,812)
Change in inventory	6,661		6,661
Change in accounts payable and accrued liabilities	(18,546)		(18,546)
Change in due to other funds	383		383
Change in due to other governments	(891)		(891)
Change in accrued compensated absences	7,440		7,440
Change in other liabilities	5,954		5,954
Net cash provided by (used in) operating activities	<u>\$ (51,418)</u>	<u>\$ 1,208,725</u>	<u>\$ 1,157,307</u>

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, 2010

	Worker's Compensation Insurance	Health Insurance	Totals
ASSETS			
Equity in pooled cash and cash equivalents	\$ 49,232	\$ 773,756	\$ 822,988
Cash with claims administrator		110,875	110,875
Investments	3,014,527	7,624,221	10,638,748
Interest receivable	321	1,340	1,661
Accounts receivable, net	635,027	208,271	843,298
Due from other funds	13,345	387,557	400,902
TOTAL ASSETS	3,712,452	9,106,020	12,818,472
LIABILITIES			
Accounts payable and accrued liabilities	4,255	14,786	19,041
Estimated liability for self insured losses		1,713,697	1,713,697
Due to other funds	509		509
TOTAL LIABILITIES	4,764	1,728,483	1,733,247
NET ASSETS			
Unrestricted	3,707,688	7,377,537	11,085,225
TOTAL NET ASSETS	\$ 3,707,688	\$ 7,377,537	\$ 11,085,225

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN FUND NET ASSETS - INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Worker's Compensation Insurance	Health Insurance	Totals
OPERATING REVENUES:			
Charges for services	\$ 400,167	\$ 17,099,489	\$ 17,499,656
Retiree charges for services		2,007,898	2,007,898
Annual carrier premium reimbursement	710,984		710,984
Other operating revenue		199,677	199,677
	<u>1,111,151</u>	<u>19,307,064</u>	<u>20,418,215</u>
OPERATING EXPENSES:			
Salaries and benefits	128,123		128,123
Contractual services	935,007	18,405,362	19,340,369
Operating and maintenance expenses	4,974	17,813	22,787
	<u>1,068,104</u>	<u>18,423,175</u>	<u>19,491,279</u>
OPERATING INCOME	43,047	883,889	926,936
NON-OPERATING REVENUES:			
Investment income	10,219	29,934	40,153
INCREASE IN NET ASSETS	53,266	913,823	967,089
NET ASSETS, BEGINNING OF YEAR	<u>3,654,422</u>	<u>6,463,714</u>	<u>10,118,136</u>
NET ASSETS, END OF YEAR	<u>\$ 3,707,688</u>	<u>\$ 7,377,537</u>	<u>\$ 11,085,225</u>

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF CASH FLOWS -
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Worker's Compensation Insurance	Health Insurance	Totals
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	\$ 474,739	\$ 19,112,508	\$ 19,587,247
Payments to suppliers	(935,217)	(18,684,389)	(19,619,606)
Payments to employees	(128,123)		(128,123)
Net cash provided by (used in) operating activities	<u>(588,601)</u>	<u>428,119</u>	<u>(160,482)</u>
INVESTING ACTIVITIES:			
Investment purchases	(1,508,813)	(8,999,636)	(10,508,449)
Proceeds from sales of investments	494,285	6,915,324	7,409,609
Investment income received	9,899	49,202	59,101
Net cash used in investing activities	<u>(1,004,629)</u>	<u>(2,035,110)</u>	<u>(3,039,739)</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(1,593,230)	(1,606,991)	(3,200,221)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,642,462</u>	<u>2,380,747</u>	<u>4,023,209</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 49,232</u>	<u>\$ 773,756</u>	<u>\$ 822,988</u>
NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES			
Change in fair value of investments		1,978	1,978
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	\$ 43,047	\$ 883,889	\$ 926,936
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:			
Change in accounts receivable	(635,027)	(146,613)	(781,640)
Change in due from other funds	(1,385)	(47,942)	(49,327)
Change in accounts payable and accrued liabilities	4,255	(116,936)	(112,681)
Change in due to other funds	509		509
Change in estimated liability for self insured losses		(144,279)	(144,279)
Net cash provided by (used in) operating activities	<u>\$ (588,601)</u>	<u>\$ 428,119</u>	<u>\$ (160,482)</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:

Pass Through Grants – To account for the collection and disbursement of grant funds to the constitutional officers.

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:

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, 2010

	Board of County	Clerk of	Sheriff Agency Funds	
	Commissioners	Circuit Court	Levy Account	Work Release
	Employee Flexible Spending Accounts	Agency Fund		
ASSETS				
Equity in pooled cash and cash equivalents	\$ 27,746	\$ 4,123,033	\$ 3,750	\$ 4,741
Accounts receivable		16,090		
TOTAL ASSETS	\$ 27,746	\$ 4,139,123	\$ 3,750	\$ 4,741
LIABILITIES				
Assets held for others	\$ 27,746	\$ 4,139,123	\$ 3,750	\$ 4,741
TOTAL LIABILITIES	27,746	4,139,123	3,750	4,741
NET ASSETS	\$ -	\$ -	\$ -	\$ -

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF FIDUCIARY NET
 ASSETS - AGENCY FUNDS
 September 30, 2010

	Sheriff Agency Funds (concluded)	Tax Collector Agency	
	Inmate Trust	Taxes and Tags	Total
ASSETS			
Equity in pooled cash and cash equivalents	\$ 19,046	\$ 4,420,861	\$ 8,599,177
Accounts receivable		21,774	37,864
TOTAL ASSETS	\$ 19,046	\$ 4,442,635	\$ 8,637,041
LIABILITIES			
Assets held for others	\$ 19,046	\$ 4,442,635	\$ 8,637,041
TOTAL LIABILITIES	19,046	4,442,635	8,637,041
NET ASSETS	\$ -	\$ -	\$ -

(concluded)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES- AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Balance October 1, 2009	Additions	Deductions	Balance September 30, 2010
BOARD OF COUNTY COMMISSIONERS				
PASS-THROUGH GRANTS				
ASSETS				
Cash and cash equivalents	\$ -	\$ 55,465	\$ 55,465	\$ -
LIABILITIES				
Assets held for others	\$ -	\$ 55,465	\$ 55,465	\$ -
EMPLOYEE FLEXIBLE SPENDING ACCOUNTS				
ASSETS				
Cash and cash equivalents	\$ 34,656	\$ 510,017	\$ 516,927	\$ 27,746
	<u>\$ 34,656</u>	<u>\$ 510,017</u>	<u>\$ 516,927</u>	<u>\$ 27,746</u>
LIABILITIES				
Assets held for others	\$ 34,656	\$ 510,017	\$ 516,927	\$ 27,746
	<u>\$ 34,656</u>	<u>\$ 510,017</u>	<u>\$ 516,927</u>	<u>\$ 27,746</u>
CLERK OF COURTS				
AGENCY FUND				
ASSETS				
Cash and cash equivalents	\$ 4,003,667	\$ 98,961,061	\$ 98,841,695	\$ 4,123,033
Accounts receivable	17,593	10,260	11,763	16,090
	<u>\$ 4,021,260</u>	<u>\$ 98,971,321</u>	<u>\$ 98,853,458</u>	<u>\$ 4,139,123</u>
LIABILITIES				
Assets held for others	\$ 4,021,260	\$ 97,001,755	\$ 96,883,892	\$ 4,139,123
Due to other county agencies	-	1,969,566	1,969,566	-
	<u>\$ 4,021,260</u>	<u>\$ 98,971,321</u>	<u>\$ 98,853,458</u>	<u>\$ 4,139,123</u>
SHERIFF				
LEVY TRUST				
ASSETS				
Cash and cash equivalents	\$ 3,641	\$ 57,890	\$ 57,781	\$ 3,750
LIABILITIES				
Assets held for others	\$ 3,641	\$ 57,890	\$ 57,781	\$ 3,750
	<u>\$ 3,641</u>	<u>\$ 57,890</u>	<u>\$ 57,781</u>	<u>\$ 3,750</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES- AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Balance October 1, 2009	Additions	Deductions	Balance September 30, 2010
WORK RELEASE				
ASSETS				
Cash and cash equivalents	\$ 3,735	\$ 243,736	\$ 242,730	\$ 4,741
LIABILITIES				
Assets held for others	\$ 3,735	\$ 158,002	\$ 156,996	\$ 4,741
Due to other funds		45,963	45,963	-
Due to other county agencies	-	39,771	39,771	-
	<u>\$ 3,735</u>	<u>\$ 243,736</u>	<u>\$ 242,730</u>	<u>\$ 4,741</u>
INMATE TRUST				
ASSETS				
Cash and cash equivalents	\$ 20,264	\$ 675,519	\$ 676,737	\$ 19,046
LIABILITIES				
Assets held for others	\$ 20,264	\$ 675,519	\$ 676,737	\$ 19,046
	<u>\$ 20,264</u>	<u>\$ 675,519</u>	<u>\$ 676,737</u>	<u>\$ 19,046</u>
YOUTH SERVICES				
ASSETS				
Cash and cash equivalents	\$ 268		\$ 268	\$ -
LIABILITIES				
Assets held for others	\$ 268		\$ 268	\$ -
CIVIL SERVICES				
ASSETS				
Cash and cash equivalents	\$ -	\$ 173,511	\$ 173,511	\$ -
LIABILITIES				
Due to other county agencies	\$ -	\$ 173,511	\$ 173,511	\$ -
RESTITUTION				
ASSETS				
Cash and cash equivalents	\$ -	\$ 14,512	\$ 14,512	\$ -
LIABILITIES				
Due to other county agencies	\$ -	\$ 14,512	\$ 14,512	\$ -

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES- AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Balance October 1, 2009	Additions	Deductions	Balance September 30, 2010
TAX COLLECTOR				
TAXES AND TAGS				
ASSETS				
Cash and cash equivalents	\$ 5,228,104	\$ 1,197,659,991	\$ 1,198,467,234	\$ 4,420,861
Accounts receivable	16,658	30,410	25,294	21,774
	<u>\$ 5,244,762</u>	<u>\$ 1,197,690,401</u>	<u>\$ 1,198,492,528</u>	<u>\$ 4,442,635</u>
LIABILITIES				
Assets held for others	\$ 5,244,762	\$ 1,052,511,703	\$ 1,053,313,830	\$ 4,442,635
Due to other funds	-	9,594,839	9,594,839	-
Due to other county agencies	-	135,583,859	135,583,859	-
	<u>\$ 5,244,762</u>	<u>\$ 1,197,690,401</u>	<u>\$ 1,198,492,528</u>	<u>\$ 4,442,635</u>
TOTAL - ALL AGENCY FUNDS				
ASSETS				
Cash and cash equivalents	\$ 9,294,335	\$ 1,298,351,702	\$ 1,299,046,860	\$ 8,599,177
Accounts receivable	34,251	40,670	37,057	37,864
Due from other county agencies	-	-	-	-
	<u>\$ 9,328,586</u>	<u>\$ 1,298,392,372</u>	<u>\$ 1,299,083,917</u>	<u>\$ 8,637,041</u>
LIABILITIES				
Assets held for others	\$ 9,328,586	\$ 1,150,970,351	\$ 1,151,661,896	\$ 8,637,041
Due to other funds	-	9,640,802	9,640,802	-
Due to other county agencies	-	137,781,219	137,781,219	-
	<u>\$ 9,328,586</u>	<u>\$ 1,298,392,372</u>	<u>\$ 1,299,083,917</u>	<u>\$ 8,637,041</u>

(concluded)

ST. JOHNS COUNTY, FLORIDA
 BOARD OF COUNTY COMMISSIONERS
 SCHEDULE OF EXPENDITURES BY DEPARTMENT -
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Original Budget	Final Budget	Actual
GENERAL FUND			
General Government			
Board of County Commissioners	\$ 787,499	\$ 815,499	\$ 784,526
Clerk of Courts	3,211,270	3,218,270	2,968,850
Tax Collector	4,694,758	4,694,758	4,553,998
Property Appraiser	4,980,954	4,728,208	4,285,191
Supervisor of Elections	3,464,546	3,000,759	2,831,254
County Administrator	888,622	837,765	831,629
Construction Services	343,712	362,973	356,208
Management and Budget	737,402	721,426	702,197
Risk Management	144,456	144,456	131,771
Inter-governmental Services	168,757	137,765	126,181
Management Information Systems	2,841,459	2,798,363	2,529,747
Purchasing	487,411	493,411	477,921
Personnel	677,670	524,713	508,042
County Attorney	1,151,771	1,151,771	1,118,351
Development Services	2,456,564	2,224,214	2,103,611
Growth Management Services	1,896,785	1,915,370	1,072,087
Regional Planning Council	71,314	71,314	71,313
Ponte Vedra Zoning Board	18,807	18,807	18,560
Refunds	32,500	49,248	49,247
Building Maintenance Services	3,405,537	3,437,672	3,286,144
Courthouse, Annex Maintenance	2,616,568	2,477,446	2,326,784
Total General Government	<u>35,078,362</u>	<u>33,824,208</u>	<u>31,133,612</u>
Public Safety			
Sheriff			
Law Enforcement	56,228,581	55,776,275	54,234,556
Juvenile Justice Detention Facility	727,416	727,416	690,544
Public Safety Communications	1,159,675	1,044,691	989,488
Detention Facility Subsidy	277,168	277,168	253,217
Codes Compliance	522,003	557,235	497,618
Emergency Management	741,966	802,156	641,573
Emergency Medical Service	8,522,640	8,338,185	7,459,927
Medical Examiner	264,026	264,026	320,997
Total Public Safety	<u>68,443,475</u>	<u>67,787,152</u>	<u>65,087,920</u> (continued)

ST. JOHNS COUNTY, FLORIDA
 BOARD OF COUNTY COMMISSIONERS
 SCHEDULE OF EXPENDITURES BY DEPARTMENT -
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Original Budget	Final Budget	Actual
Physical Environment			
Agriculture and Home Economics	626,253	643,453	600,346
Hastings Agricultural Research Center	98,622	98,622	97,968
St. Johns Soil and Water Conservation	44,369	44,369	43,434
St. Johns River Project	10,000	10,000	10,000
Environmental Services	905,527	899,308	820,283
Total Physical Environment	1,684,771	1,695,752	1,572,031
Economic Environment			
Excelsior Building Renovations	44,534	50,565	48,772
Economic Development	125,000	183,000	183,000
State Tax Incentive Refunding	985,695	985,695	423,707
Veterans Services	246,508	246,508	241,080
St. Johns Housing Partnership	85,100	85,100	85,100
Housing	4,149,065	4,143,999	2,790,108
City of St. Augustine Historic CRA	327,997	328,922	328,920
Total Economic Environment	5,963,899	6,023,789	4,100,687
Human Services			
Hospitals	940,563	940,563	891,915
St. Johns Welfare Federation	107,208	107,208	107,208
Family Medical and Dental Center	21,577	18,553	14,556
Animal Control	1,033,412	987,168	934,186
Social Services	586,160	573,266	578,838
Early Learning Coalition	140,000	140,000	140,000
N.E.Fla.Community Action Agency	75,396	75,396	75,394
Medicaid Participation	914,271	914,271	610,081
Council on Aging	186,441	186,441	176,173
Betty Griffin House	190,110	190,110	190,069
Learn to Read Program	14,940	14,940	14,940
EPIC	159,386	159,386	159,385
Food Bank	75,000	75,000	68,750
Our House Adult Day Care	35,634	35,634	35,634
Human Services Support	296,350	296,350	296,340
Health Care Clinic	993,500	993,500	993,500
Total Human Services	5,769,948	5,707,786	5,286,969 (continued)

ST. JOHNS COUNTY, FLORIDA
 BOARD OF COUNTY COMMISSIONERS
 SCHEDULE OF EXPENDITURES BY DEPARTMENT -
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Original Budget	Final Budget	Actual
Culture and Recreation			
Libraries	5,020,542	4,903,326	4,742,544
Recreation Programs	2,271,160	2,209,193	2,136,529
Recreation and Parks	4,446,226	4,479,905	4,503,316
Aquatics Program	396,171	353,783	324,524
Total Culture and Recreation	<u>12,134,099</u>	<u>11,946,207</u>	<u>11,706,913</u>
Court related			
Clerk of Courts	2,905,465	3,879,169	3,661,424
Sheriff	1,189,979	1,191,544	1,111,136
Courthouse, Annex Maintenance	29,815	29,815	29,815
States Attorney	103,401	88,553	81,805
Public Defender	18,162	8,508	5,643
Circuit Court	11,342	8,707	8,343
Guardian Ad Litem	79,469	64,698	58,317
County Court	21,413	19,987	5,673
Court Reporting	2,138	2,138	2,100
Total Court related	<u>4,361,184</u>	<u>5,293,119</u>	<u>4,964,256</u>
Debt Service			
Sheriff	1,065,037	1,727,227	1,727,227
Total Debt Service	<u>1,065,037</u>	<u>1,727,227</u>	<u>1,727,227</u>
Total Expenditures	<u>\$ 134,500,775</u>	<u>\$ 134,005,240</u>	<u>\$ 125,579,615</u>
COUNTY TRANSPORTATION TRUST FUND			
Transportation			
Road Construction	\$ 19,730,825	\$ 24,103,414	\$ 12,468,197
Road and Bridge Maintenance	8,559,640	8,320,242	7,974,149
Fleet Services	4,746,822	4,675,263	4,074,434
Traffic and Transportation	1,518,749	1,460,025	1,324,935
Engineering	4,534,216	4,609,120	4,406,134
Real Estate	2,033,738	1,942,224	1,903,898
Total Expenditures	<u>\$ 41,123,990</u>	<u>\$ 45,110,288</u>	<u>\$ 32,151,747</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 BOARD OF COUNTY COMMISSIONERS
 SCHEDULE OF EXPENDITURES BY DEPARTMENT -
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Original Budget	Final Budget	Actual
BEACH FUND			
Public Safety			
City of St. Augustine Beach Patrol		45,000	45,000
Life Saving Corps	477,096	477,096	434,277
Total Public Safety	477,096	522,096	479,277
Culture and Recreation			
Beach Services	165,095	161,854	134,500
Beach Toll Collection	238,296	238,296	234,356
Total Culture and Recreation	403,391	400,150	368,856
Total Expenditures	\$ 880,487	\$ 922,246	\$ 848,133
TOURIST DEVELOPMENT TAX FUND			
General Government			
Administration	\$ 305,147	\$ 305,147	\$ 290,475
Category I	3,105,083	3,105,083	2,800,394
Total General Government	3,410,230	3,410,230	3,090,869
Culture and Recreation			
Category II	680,837	680,837	574,110
Category III	917,334	957,334	684,872
Total Culture and Recreation	1,598,171	1,638,171	1,258,982
Total Expenditures	\$ 5,008,401	\$ 5,048,401	\$ 4,349,851 (concluded)