

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, 2007

	General Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 109,098,500	\$ 109,098,500	\$ 105,900,947	\$ (3,197,553)
Licenses and permits	332,800	332,800	282,970	(49,830)
Intergovernmental	23,293,605	23,905,125	16,306,910	(7,598,215)
Charges for services	16,260,934	15,980,434	16,795,956	815,522
Fines and forfeitures	307,135	331,517	410,093	78,576
Contributions	145,500	151,008	191,798	40,790
Investment income	1,780,887	1,915,887	3,763,701	1,847,814
Miscellaneous revenue	1,106,420	809,508	367,564	(441,944)
FS 129 statutory reduction	(6,540,860)	(6,540,860)		6,540,860
TOTAL REVENUES	145,784,921	145,983,919	144,019,939	(1,963,980)
EXPENDITURES:				
Current:				
General government	39,405,919	40,433,286	31,232,091	9,201,195
Public safety	68,362,407	71,294,251	66,558,997	4,735,254
Physical environment	2,028,692	2,245,704	1,895,173	350,531
Transportation	2,327,326	2,327,326	2,053,939	273,387
Economic environment	7,535,668	7,285,993	3,138,042	4,147,951
Human services	9,020,768	9,328,947	8,252,014	1,076,933
Culture and recreation	28,016,191	28,450,868	13,389,985	15,060,883
Court Related	6,777,897	6,786,194	6,397,493	388,701
Debt service:				
Principal retirement	2,122,445	2,079,665	1,660,600	419,065
Interest and fiscal charges	162,429	155,314	126,216	29,098
TOTAL EXPENDITURES	165,759,742	170,387,548	134,704,550	35,682,998
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(19,974,821)	(24,403,629)	9,315,389	33,719,018
OTHER FINANCING SOURCES (USES):				
Transfers in	3,933,570	3,933,570	2,870,777	(1,062,793)
Transfers out	(11,534,028)	(12,101,546)	(8,964,775)	3,136,771
Long-term debt issued	10,236,000	13,065,496	2,829,762	(10,235,734)
Sale of capital assets			6,731	6,731
TOTAL OTHER FINANCING SOURCES (USES)	2,635,542	4,897,520	(3,257,505)	(8,155,025)
NET CHANGE IN FUND BALANCE	(17,339,279)	(19,506,109)	6,057,884	25,563,993
FUND BALANCES, BEGINNING OF YEAR	27,815,619	27,815,619	34,202,089	6,386,470
FUND BALANCES, END OF YEAR	\$ 10,476,340	\$ 8,309,510	\$ 40,259,973	\$ 31,950,463

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 30,2007

	Transportation Trust			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 20,137,900	\$ 20,137,900	\$ 19,438,317	\$ (699,583)
Intergovernmental	6,481,645	6,481,645	6,419,506	(62,139)
Charges for services	3,891,501	3,891,501	3,485,740	(405,761)
Investment income	237,500	237,500	1,427,835	1,190,335
Miscellaneous revenue	12,500	12,500	24,007	11,507
FS 129 statutory reduction	(1,348,741)	(1,348,741)		1,348,741
TOTAL REVENUES	29,412,305	29,412,305	30,795,405	1,383,100
EXPENDITURES:				
Current:				
Transportation	44,599,564	48,603,914	26,720,258	21,883,656
TOTAL EXPENDITURES	44,599,564	48,603,914	26,720,258	21,883,656
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(15,187,259)	(19,191,609)	4,075,147	23,266,756
OTHER FINANCING SOURCES (USES):				
Transfers in	4,216,634	4,216,634	5,157,359	940,725
Transfers out	(94,081)	(94,081)	(94,081)	-
Long-term debt issued	2,100,000	2,100,000		(2,100,000)
TOTAL OTHER FINANCING SOURCES (USES)	6,222,553	6,222,553	5,063,278	(1,159,275)
NET CHANGE IN FUND BALANCE	(8,964,706)	(12,969,056)	9,138,425	22,107,481
FUND BALANCES, BEGINNING OF YEAR	18,837,154	18,837,154	17,825,008	(1,012,146)
FUND BALANCES, END OF YEAR	\$ 9,872,448	\$ 5,868,098	\$ 26,963,433	\$ 21,095,335

ST. JOHNS COUNTY, FLORIDA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2007

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, 2007

BUDGETS AND BUDGETARY ACCOUNTING (concluded)

schedules are presented in the supplementary information section for a comparison of budget to actual expenditures at the department level.

Those funds are as follows:

Major Funds:

- General Fund
- County Transportation Trust

Nonmajor Governmental Funds:

- Building Service Fund
- Beach
- Tourist Development Tax

- d. The Board of County Commissioners must authorize budget transfers between departments in a fund.
- 6. All budgets are adopted in accordance with generally accepted accounting principles.
- 7. Appropriations lapse at the close of each fiscal year.
- 8. Formal budgetary integration is used as a management control device for all governmental funds of the Board.
- 9. Supplemental Appropriations - In certain instances the County may advertise and hold public hearings in order to supplement the appropriations in a fund due to unexpected high levels of receipts or under estimation of carry forward balances. They may also supplement appropriations by resolution due to unanticipated or designated receipts. In fiscal year 2007 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		\$ 1,172,485
Non-Major Governmental Funds:		
Mental Health		145,349
St. Johns County Transit System Projects	\$ 100,000	944,982
Sales Tax Revenue Bond Projects, Series 2006		6,516,875

SUPPLEMENTARY INFORMATION

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 BOARD AND OFFICER GENERAL FUNDS
 September 30, 2007

	Board of County Commissioners Sub-fund	Clerk of Circuit Court Sub-fund	Sheriff Sub-fund
ASSETS			
Equity in pooled cash and cash equivalents	\$ 19,447,437	\$ 1,415,563	\$ 3,893,173
Investments	14,906,549		
Accounts receivable	726,890	338,045	79,104
Interest receivable	153,689		
Due from agency funds			6,970
Due from other funds	854,770		15,863
Due from constitutional officers	7,905,452		231,260
Due from Board of County Commissioners	8,760,222	-	254,093
Net due from other funds			
Due from other governments	1,251,352	4,708	54,634
TOTAL ASSETS	\$ 45,246,139	\$ 1,758,316	\$ 4,281,004
LIABILITIES AND FUND EQUITY			
LIABILITIES:			
Accounts payable and accrued liabilities	\$ 3,152,144	\$ 365,335	\$ 2,889,344
Customer deposits	540,377		
Due to other funds	91,036		
Due to constitutional officers	66,330		
Due to Board of County Commissioners	157,366	1,048,820	1,313,714
Net due to other funds		1,048,820	1,313,714
Due to other governments	1,099,788	344,161	935
Deferred revenue	36,491		77,011
TOTAL LIABILITIES	4,986,166	1,758,316	4,281,004
FUND EQUITY:			
Fund balances:			
Unreserved-undesignated	40,259,973		
TOTAL FUND EQUITY	40,259,973	-	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 45,246,139	\$ 1,758,316	\$ 4,281,004

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 BOARD AND OFFICER GENERAL FUNDS
 September 30, 2007

	Tax Collector Sub-fund	Property Appraiser Sub-fund	Supervisor of Elections Sub-fund
ASSETS			
Equity in pooled cash and cash equivalents	\$ 5,103,862	\$ 839,679	
Investments			
Accounts receivable		875	
Interest receivable			
Due from agency funds	127,691		
Due from other funds			
Due from constitutional officers			
Due from Board of County Commissioners			\$ 65,405
Net due from other funds	127,691	-	65,405
Due from other governments	197		
TOTAL ASSETS	\$ 5,231,750	\$ 840,554	\$ 65,405
LIABILITIES AND FUND EQUITY			
LIABILITIES:			
Accounts payable and accrued liabilities	\$ 15,376	\$ 214,633	\$ 63,775
Customer deposits			
Due to other funds			
Due to constitutional officers			
Due to Board of County Commissioners	4,800,899	625,921	1,630
Net due to other funds	4,800,899	625,921	1,630
Due to other governments	415,475		
Deferred revenue			
TOTAL LIABILITIES	5,231,750	840,554	65,405
FUND EQUITY:			
Fund balances:			
Unreserved-undesignated			
TOTAL FUND EQUITY	-	-	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 5,231,750	\$ 840,554	\$ 65,405

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 BOARD AND OFFICER GENERAL FUNDS
 September 30, 2007

	Subtotals	Interfund Eliminations & Consolidations	Total
ASSETS			
Equity in pooled cash and cash equivalents	\$ 30,699,714	\$ 963,958	\$ 31,663,672
Investments	14,906,549		14,906,549
Accounts receivable	1,144,914		1,144,914
Interest receivable	153,689		153,689
Due from agency funds	134,661	(134,661)	-
Due from other funds	870,633	(827,465)	43,168
Due from constitutional officers	8,136,712	(7,793,741)	342,971
Due from Board of County Commissioners	65,405	(65,405)	-
Net due from other funds	9,207,411	(8,821,272)	386,139
Due from other governments	1,310,891		1,310,891
TOTAL ASSETS	\$ 57,423,168	\$ (7,857,314)	\$ 49,565,854
LIABILITIES AND FUND EQUITY			
LIABILITIES:			
Accounts payable and accrued liabilities	\$ 6,700,607		\$ 6,700,607
Customer deposits	540,377		540,377
Due to other funds	91,036		91,036
Due to constitutional officers	66,330	\$ (66,330)	-
Due to Board of County Commissioners	7,790,984	(7,790,984)	-
Net due to other funds	7,948,350	(7,857,314)	91,036
Due to other governments	1,860,359		1,860,359
Deferred revenue	113,502		113,502
TOTAL LIABILITIES	17,163,195	(7,857,314)	9,305,881
FUND EQUITY:			
Fund balances:			
Unreserved-undesignated	40,259,973		40,259,973
TOTAL FUND EQUITY	40,259,973	-	40,259,973
TOTAL LIABILITIES AND FUND EQUITY	\$ 57,423,168	\$ (7,857,314)	\$ 49,565,854

(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, 2007

	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	\$ 109,098,500	\$ 109,098,500	\$ 105,900,947			
Licenses and permits	332,800	332,800	282,970			
Intergovernmental	21,582,696	22,856,173	15,439,021	\$ 116,700	\$ 93,700	\$ 62,921
Charges for services	6,756,116	6,618,749	6,236,175	6,780,403	6,644,021	6,094,072
Fines and forfeitures	279,035	279,035	357,917	28,100	52,482	52,176
Contributions	145,500	151,008	191,798			
Investment income	1,381,500	1,381,500	2,953,775	250,000	385,000	421,938
Miscellaneous revenue	1,099,420	777,508	363,950	7,000	7,000	3,614
FS 129 statutory reduction	(6,540,860)	(6,540,860)				
TOTAL REVENUES	134,134,707	134,954,413	131,726,553	7,182,203	7,182,203	6,634,721
EXPENDITURES:						
Current:						
General government	30,901,831	31,707,314	23,335,662	3,634,911	3,684,911	3,450,235
Public safety	15,494,182	16,114,253	12,000,553			
Physical environment	2,028,692	2,245,704	1,895,173			
Transportation	2,327,326	2,327,326	2,053,939			
Economic environment	7,535,668	7,285,993	3,138,042			
Human services	9,020,768	9,328,947	8,252,014			
Culture and recreation	28,016,191	28,450,868	13,389,985			
Court related	1,537,189	1,545,486	1,476,788	4,061,782	4,061,782	3,807,265
Debt service:						
Principal retirement						
Interest and fiscal charges						
TOTAL EXPENDITURES	96,861,847	99,005,891	65,542,156	7,696,693	7,746,693	7,257,500
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	37,272,860	35,948,522	66,184,397	(514,490)	(564,490)	(622,779)
OTHER FINANCING SOURCES (USES):						
Transfers in	2,737,930	2,737,930	1,675,137			
Transfers in - from Officers	5,175,000	5,175,000	7,463,798			
Transfers in - from Board				1,573,750	1,623,750	1,623,750
Net transfers in	7,912,930	7,912,930	9,138,935	1,573,750	1,623,750	1,623,750
Transfers out	(11,065,310)	(11,632,828)	(8,496,057)			
Transfers out - to Officers	(59,236,489)	(59,347,764)	(60,776,122)			
Transfers out - to Board						(1,000,971)
Net transfers out	(70,301,799)	(70,980,592)	(69,272,179)	-	-	(1,000,971)
Long-term debt issued	10,236,000	10,236,000				
Sale of capital assets			6,731			
TOTAL OTHER FINANCING SOURCES (USES)	(52,152,869)	(52,831,662)	(60,126,513)	1,573,750	1,623,750	622,779
NET CHANGE IN FUND BALANCE	(14,880,009)	(16,883,140)	6,057,884	1,059,260	1,059,260	-
FUND BALANCES, BEGINNING OF YEAR	27,815,619	27,815,619	34,202,089			
FUND BALANCES, END OF YEAR	\$ 12,935,610	\$ 10,932,479	\$ 40,259,973	\$ 1,059,260	\$ 1,059,260	\$ -

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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, 2007

	Sheriff Sub-fund			Tax Collector Sub-fund		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
REVENUES:						
Taxes						
Licenses and permits						
Intergovernmental	\$ 1,594,209	\$ 955,252	\$ 804,968	\$ 7,493,283	\$ 7,493,283	\$ 8,868,566
Charges for services	837,280	824,920	807,962			
Fines and forfeitures						
Contributions						
Investment income				149,387	149,387	333,738
Miscellaneous revenue		25,000				
FS 129 statutory reduction						
TOTAL REVENUES	2,431,489	1,805,172	1,612,930	7,642,670	7,642,670	9,202,304
EXPENDITURES:						
Current:						
General government				4,924,394	4,924,394	4,401,436
Public safety	52,868,225	55,179,998	54,558,444			
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related	1,178,926	1,178,926	1,113,440			
Debt service:						
Principal retirement	2,122,445	2,079,665	1,660,600			
Interest and fiscal charges	162,429	155,314	126,216			
TOTAL EXPENDITURES	56,332,025	58,593,903	57,458,700	4,924,394	4,924,394	4,401,436
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(53,900,536)	(56,788,731)	(55,845,770)	2,718,276	2,718,276	4,800,868
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers in - from Officers						
Transfers in - from Board	53,900,536	53,959,235	53,968,832			
Net transfers in	53,900,536	53,959,235	53,968,832	-	-	-
Transfers out						
Transfers out - to Officers						
Transfers out - to Board			(952,824)	(2,718,276)	(2,718,276)	(4,800,868)
Net transfers out	-	-	(952,824)	(2,718,276)	(2,718,276)	(4,800,868)
Long-term debt issued		2,829,496	2,829,762			
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	53,900,536	56,788,731	55,845,770	(2,718,276)	(2,718,276)	(4,800,868)
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, 2007

	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	\$ 585,596	\$ 591,205	\$ 581,259	\$ 28,256	\$ 28,256	\$ 2,777
Fines and forfeitures						
Contributions						
Investment income			54,250			
Miscellaneous revenue						
FS 129 statutory reduction						
TOTAL REVENUES	585,596	591,205	635,509	28,256	28,256	2,777
EXPENDITURES:						
Current:						
General government	4,612,808	4,723,417	4,306,975	1,551,975	1,613,250	1,532,638
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related						
Debt service:						
Principal retirement						
Interest and fiscal charges						
TOTAL EXPENDITURES	4,612,808	4,723,417	4,306,975	1,551,975	1,613,250	1,532,638
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(4,027,212)	(4,132,212)	(3,671,466)	(1,523,719)	(1,584,994)	(1,529,861)
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers in - from Officers						
Transfers in - from Board	4,297,212	4,297,212	4,297,212	1,551,975	1,613,250	1,613,250
Net transfers in	4,297,212	4,297,212	4,297,212	1,551,975	1,613,250	1,613,250
Transfers out						
Transfers out - to Officers						
Transfers out - to Board			(625,746)			(83,389)
Net transfers out	-	-	(625,746)	-	-	(83,389)
Long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	4,297,212	4,297,212	3,671,466	1,551,975	1,613,250	1,529,861
NET CHANGE IN FUND BALANCE	270,000	165,000	-	28,256	28,256	-
FUND BALANCES, BEGINNING OF YEAR						
FUND BALANCES, END OF YEAR	\$ 270,000	\$ 165,000	\$ -	\$ 28,256	\$ 28,256	\$ -

(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, 2007

	Subtotals			Interfund Eliminations and Consolidations		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
REVENUES:						
Taxes	\$ 109,098,500	\$ 109,098,500	\$ 105,900,947			
Licenses and permits	332,800	332,800	282,970			
Intergovernmental	23,293,605	23,905,125	16,306,910			
Charges for services	22,480,934	22,200,434	22,590,811	\$ (6,220,000)	\$ (6,220,000)	\$ (5,794,855)
Fines and forfeitures	307,135	331,517	410,093			
Contributions	145,500	151,008	191,798			
Investment income	1,780,887	1,915,887	3,763,701			
Miscellaneous revenue	1,106,420	809,508	367,564			
FS 129 statutory reduction	(6,540,860)	(6,540,860)	-			
TOTAL REVENUES	152,004,921	152,203,919	149,814,794	(6,220,000)	(6,220,000)	(5,794,855)
EXPENDITURES:						
Current:						
General government	45,625,919	46,653,286	37,026,946	(6,220,000)	(6,220,000)	(5,794,855)
Public safety	68,362,407	71,294,251	66,558,997			
Physical environment	2,028,692	2,245,704	1,895,173			
Transportation	2,327,326	2,327,326	2,053,939			
Economic environment	7,535,668	7,285,993	3,138,042			
Human services	9,020,768	9,328,947	8,252,014			
Culture and recreation	28,016,191	28,450,868	13,389,985			
Court related	6,777,897	6,786,194	6,397,493			
Debt service:						
Principal retirement	2,122,445	2,079,665	1,660,600			
Interest and fiscal charges	162,429	155,314	126,216			
TOTAL EXPENDITURES	171,979,742	176,607,548	140,499,405	(6,220,000)	(6,220,000)	(5,794,855)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(19,974,821)	(24,403,629)	9,315,389	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers in	2,737,930	2,737,930	1,675,137			
Transfers in - from Officers	5,175,000	5,175,000	7,463,798	(5,175,000)	(5,175,000)	(7,463,798)
Transfers in - from Board	61,323,473	61,493,447	61,503,044	(60,127,833)	(60,297,807)	(60,307,404)
Net transfers in	69,236,403	69,406,377	70,641,979	(65,302,833)	(65,472,807)	(67,771,202)
Transfers out	(11,065,310)	(11,632,828)	(8,496,057)			
Transfers out - to Officers	(59,236,489)	(59,347,764)	(60,776,122)	58,767,771	58,879,046	60,307,404
Transfers out - to Board	(2,718,276)	(2,718,276)	(7,463,798)	2,718,276	2,718,276	7,463,798
Net transfers out	(73,020,075)	(73,698,868)	(76,735,977)	61,486,047	61,597,322	67,771,202
Long-term debt issued	10,236,000	13,065,496	2,829,762			
Sale of capital assets			6,731			
TOTAL OTHER FINANCING SOURCES (USES)	6,452,328	8,773,005	(3,257,505)	(3,816,786)	(3,875,485)	-
NET CHANGE IN FUND BALANCE	(13,522,493)	(15,630,624)	6,057,884	(3,816,786)	(3,875,485)	-
FUND BALANCES, BEGINNING OF YEAR	27,815,619	27,815,619	34,202,089			
FUND BALANCES, END OF YEAR	\$ 14,293,126	\$ 12,184,995	\$ 40,259,973	\$ (3,816,786)	\$ (3,875,485)	\$ -

(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, 2007

	Totals		
	Original Budget	Final Budget	Actual
REVENUES:			
Taxes	\$ 109,098,500	\$ 109,098,500	\$ 105,900,947
Licenses and permits	332,800	332,800	282,970
Intergovernmental	23,293,605	23,905,125	16,306,910
Charges for services	16,260,934	15,980,434	16,795,956
Fines and forfeitures	307,135	331,517	410,093
Contributions	145,500	151,008	191,798
Investment income	1,780,887	1,915,887	3,763,701
Miscellaneous revenue	1,106,420	809,508	367,564
FS 129 statutory reduction	(6,540,860)	(6,540,860)	-
TOTAL REVENUES	145,784,921	145,983,919	144,019,939
EXPENDITURES:			
Current:			
General government	39,405,919	40,433,286	31,232,091
Public safety	68,362,407	71,294,251	66,558,997
Physical environment	2,028,692	2,245,704	1,895,173
Transportation	2,327,326	2,327,326	2,053,939
Economic environment	7,535,668	7,285,993	3,138,042
Human services	9,020,768	9,328,947	8,252,014
Culture and recreation	28,016,191	28,450,868	13,389,985
Court related	6,777,897	6,786,194	6,397,493
Debt service:			
Principal retirement	2,122,445	2,079,665	1,660,600
Interest and fiscal charges	162,429	155,314	126,216
TOTAL EXPENDITURES	165,759,742	170,387,548	134,704,550
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(19,974,821)	(24,403,629)	9,315,389
OTHER FINANCING SOURCES (USES):			
Transfers in	2,737,930	2,737,930	1,675,137
Transfers in - from Officers	-	-	-
Transfers in - from Board	1,195,640	1,195,640	1,195,640
Net transfers in	3,933,570	3,933,570	2,870,777
Transfers out	(11,065,310)	(11,632,828)	(8,496,057)
Transfers out - to Officers	(468,718)	(468,718)	(468,718)
Transfers out - to Board	-	-	-
Net transfers out	(11,534,028)	(12,101,546)	(8,964,775)
Long-term debt issued	10,236,000	13,065,496	2,829,762
Sale of capital assets	-	-	6,731
TOTAL OTHER FINANCING SOURCES (USES)	2,635,542	4,897,520	(3,257,505)
NET CHANGE IN FUND BALANCE	(17,339,279)	(19,506,109)	6,057,884
FUND BALANCES, BEGINNING OF YEAR	27,815,619	27,815,619	34,202,089
FUND BALANCES, END OF YEAR	\$ 10,476,340	\$ 8,309,510	\$ 40,259,973 (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.

Housing Abatement Program – To account for revenues and expenditures from the program whose purpose is to reduce the blighted housing.

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 Costs – 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.

Davis Park Recreation – To account for revenues and expenditures of the Davis Park Recreation area.

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

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

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

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

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

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

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

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

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

SPECIAL REVENUE FUNDS DESCRIPTIONS (continued)

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

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

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

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

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

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

Thompson Bailey Road M.S.B.U. – To account for non-ad valorem revenues to provide private road and drainage improvements to the assessed areas.

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.

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

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

SPECIAL REVENUE FUNDS DESCRIPTIONS (concluded)

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

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

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

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

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

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

DEBT SERVICE FUNDS DESCRIPTIONS

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

Transportation Improvement Revenue Refunding Bonds, Series 2002 – The bonds account for the debt service requirements to retire the refunding bonds issued in 1998 to defease the 1988 Transportation Revenue Bonds. These bonds are payable solely from and secured by a lien upon and a pledge of the County's Local Option Gas tax.

Transportation Improvement Revenue Refunding Bonds, Series 2003 – The bonds account for the debt service requirements to retire the bonds issued during fiscal year 2003. These bonds are payable solely from and secured by a lien upon and a pledge of the County's Local Option Gas tax.

Transportation Improvement Revenue Bonds, Series 2006 – The bonds account for the debt service requirements to retire the bonds issued during this fiscal year. These bonds are payable solely from and secured by a lien upon and a pledge of the County's Local Option Gas tax.

Sales Tax Revenue Refunding Bonds, Series 1998 & 2002 – To account for debt service requirements to retire bonds issued to advance refund the 1989 Sales Tax Revenue Bonds. These bonds are payable solely from and secured by a lien upon and pledge of sales tax revenue allocated to the County from the State's Local Government Half-Cent Sales Tax Clearing Trust Fund.

Sales Tax Revenue Refunding Bonds, Series 2004 – To account for debt service requirements to retire the bonds issued during fiscal year 2004. These bonds are payable solely from and secured by a lien upon and pledge of sales tax revenue allocated to the County from the State's Local Government Half-Cent Sales Tax Clearing Trust Fund.

DEBT SERVICE FUNDS DESCRIPTIONS (concluded)

Sales Tax Revenue Refunding Bonds, Series 2006 – To account for debt service requirements to retire the bonds issued during this fiscal year. These bonds are payable solely from and secured by a lien upon and pledge of sales tax revenue allocated to the County from the State's Local Government Half-Cent Sales Tax Clearing Trust Fund.

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

\$30M FLGFC Pooled Commercial Paper Loan Program – To account for debt service requirements to retire the principal balance of several notes issued by the Florida Local Government Finance Commission. Each loan is issued on behalf of St. Johns County. This program is payable solely from the board's covenant to budget and appropriate necessary funds to cover the annual debt service requirement.

St. Johns County Community Redevelopment Agency, \$1M Note – The note accounts for the debt service requirements to retire the annual principal requirements during this fiscal year. This note is payable from and secured by the Board's promise to budget and appropriate sufficient funds to meet the annual debt service requirements.

GE Capital Note – The note accounts for the debt service requirements to retire the annual principal requirements during this fiscal year. This note is payable from and secured by a pledge from Florida Power and Light ("FPL") that the net present value savings from the higher efficiency electrical equipment installation will meet the annual debt service requirements over the life of the debt.

State Revenue Sharing Revenue Bonds, Series 2005 - To account for the debt service requirements to retire annual bonds. These bonds are payable solely from and secured by a lien upon and pledge of approximately 50% of the State Revenue Sharing Funds allocated to the County from the State's Revenue Sharing Trust Fund.

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

CAPITAL PROJECTS FUNDS DESCRIPTIONS

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

Library Building – To account for resources to be used to construct, renovate and equip buildings that will house various County libraries.

Southeast Annex – To account for constructing and equipping an administrative center for governmental use by the elected county officials and their staff.

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

CAPITAL PROJECTS FUNDS DESCRIPTIONS (concluded)

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

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

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

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

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

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

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

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

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

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2007

Special Revenue Funds

	County Health Department	Building Services	Housing Abatement Program	Court Facilities	Law Enforcement Trust
ASSETS					
Equity in pooled cash and cash equivalents	\$ 182,001	\$ 2,553,677	\$ 90,379	\$ 1,061,973	\$ 98,164
Investments					
Accounts receivable		1,484			
Notes receivable					
Interest receivable					
Due from other funds	304			34,296	
Due from other governments					
Inventory					
Other assets					
TOTAL ASSETS	<u>\$ 182,305</u>	<u>\$ 2,555,161</u>	<u>\$ 90,379</u>	<u>\$ 1,096,269</u>	<u>\$ 98,164</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Accounts payable and accrued liabilities	\$ 111,239	\$ 72,407		\$ 10,443	
Due to other funds		10,986			
Due to other governments					
Deferred revenue					
TOTAL LIABILITIES	<u>111,239</u>	<u>83,393</u>	<u>\$ -</u>	<u>10,443</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					
Teen Court					
Long-term note receivable					
Capital outlay					
Debt service					
Unreserved-undesignated	71,066	2,471,768	90,379	1,085,826	98,164
TOTAL FUND BALANCES (DEFICIT)	<u>71,066</u>	<u>2,471,768</u>	<u>90,379</u>	<u>1,085,826</u>	<u>98,164</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	<u>\$ 182,305</u>	<u>\$ 2,555,161</u>	<u>\$ 90,379</u>	<u>\$ 1,096,269</u>	<u>\$ 98,164</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2007

Special Revenue Funds (continued)

	State Housing Initiatives Program	Mental Health	Community Based Care	Utility Regulation	FS 939 Additional Court Costs
ASSETS					
Equity in pooled cash and cash equivalents	\$ 1,932,687	\$ 311,588	\$ 385,821	\$ 332,244	\$ 277,247
Investments	1,015,531				
Accounts receivable		40,343	575	29,994	
Notes receivable	300,000				
Interest receivable	13,527				
Due from other funds					22,933
Due from other governments		444,995			
Inventory					
Other assets					
TOTAL ASSETS	\$ 3,261,745	\$ 796,926	\$ 386,396	\$ 362,238	\$ 300,180
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Accounts payable and accrued liabilities	\$ 45,853	\$ 181,284	\$ 150,758	\$ 977	\$ 52,055
Due to other funds	324	9,121	6,078	65	4,578
Due to other governments			3,892		
Deferred revenue			225,668		
TOTAL LIABILITIES	46,177	190,405	386,396	1,042	\$ 56,633
FUND BALANCES (DEFICIT):					
Fund balances (deficit):					
Reserved for:					
Record Modernization					
Court Modernization					
School crossing guard and law enforcement education					
Canteen Fund					
Equitable Sharing Fund					
Teen Court					
Long-term note receivable	300,000				
Capital outlay					
Debt service					
Unreserved-undesignated	2,915,568	606,521	-	361,196	243,547
TOTAL FUND BALANCES (DEFICIT)	3,215,568	606,521	-	361,196	243,547
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 3,261,745	\$ 796,926	\$ 386,396	\$ 362,238	\$ 300,180

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2007

Special Revenue Funds (continued)

	Court Technology Fund	Crime Prevention Costs	Beach	Pier	Tourist Development Tax
ASSETS					
Equity in pooled cash and cash equivalents	\$ 2,378,064	\$ 8,493	\$ 203,689	\$ 47,711	\$ 1,342,495
Investments	389,476				
Accounts receivable			30		310,697
Notes receivable					
Interest receivable	5,715				
Due from other funds	43,540	6,316			399,053
Due from other governments					
Inventory					
Other assets					280,749
TOTAL ASSETS	\$ 2,816,795	\$ 14,809	\$ 203,719	\$ 47,711	\$ 2,332,994
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Accounts payable and accrued liabilities	\$ 3,585		\$ 22,969	\$ 4,347	\$ 33,709
Due to other funds		\$ 13,913	2,246	373	530
Due to other governments					
Deferred revenue					
TOTAL LIABILITIES	3,585	13,913	25,215	4,720	34,239
FUND BALANCES (DEFICIT):					
Fund balances (deficit):					
Reserved for:					
Record Modernization					
Court Modernization					
School crossing guard and law enforcement education					
Canteen Fund					
Equitable Sharing Fund					
Teen Court					
Long-term note receivable					
Capital outlay					
Debt service					
Unreserved-undesignated	2,813,210	896	178,504	42,991	2,298,755
TOTAL FUND BALANCES (DEFICIT)	2,813,210	896	178,504	42,991	2,298,755
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 2,816,795	\$ 14,809	\$ 203,719	\$ 47,711	\$ 2,332,994

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2007

Special Revenue Funds (continued)

	Tree Bank	Sidewalk Mitigation	Communications Surcharge	Davis Park Recreation	Amphitheater
ASSETS					
Equity in pooled cash and cash equivalents	\$ 2,117,483	\$ 136,604	\$ 762,189	\$ 164,383	\$ 848,718
Investments	317,177				
Accounts receivable					16
Notes receivable					
Interest receivable	4,653				
Due from other funds			21,807		
Due from other governments					230,174
Inventory					
Other assets					
TOTAL ASSETS	<u>\$ 2,439,313</u>	<u>\$ 136,604</u>	<u>\$ 783,996</u>	<u>\$ 164,383</u>	<u>\$ 1,078,908</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Accounts payable and accrued liabilities	\$ 9,220			\$ 134	\$ 856,241
Due to other funds					484
Due to other governments					3,542
Deferred revenue					
TOTAL LIABILITIES	<u>9,220</u>	<u>\$ -</u>	<u>\$ -</u>	<u>134</u>	<u>860,267</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					
Teen Court					
Long-term note receivable					
Capital outlay					
Debt service					
Unreserved-undesignated	<u>2,430,093</u>	<u>136,604</u>	<u>783,996</u>	<u>164,249</u>	<u>218,641</u>
TOTAL FUND BALANCES (DEFICIT)	<u>2,430,093</u>	<u>136,604</u>	<u>783,996</u>	<u>164,249</u>	<u>218,641</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	<u>\$ 2,439,313</u>	<u>\$ 136,604</u>	<u>\$ 783,996</u>	<u>\$ 164,383</u>	<u>\$ 1,078,908</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2007

Special Revenue Funds (continued)

	Alcohol and Drug Abuse	Boating Improvement	Impact Fees Buildings	Impact Fees Police	Impact Fees Fire/EMS
ASSETS					
Equity in pooled cash and cash equivalents	\$ 17,162	\$ 455,175	\$ 533,211	\$ 1,790,512	\$ 542,303
Investments					
Accounts receivable					
Notes receivable					
Interest receivable					
Due from other funds	1,024	1,629			
Due from other governments		23,319	668	234	2,167
Inventory					
Other assets					
TOTAL ASSETS	\$ 18,186	\$ 480,123	\$ 533,879	\$ 1,790,746	\$ 544,470
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Accounts payable and accrued liabilities		\$ 5,338	\$ 34,407		\$ 2,800
Due to other funds					
Due to other governments					
Deferred revenue					
TOTAL LIABILITIES	\$ -	\$ 5,338	34,407	\$ -	2,800
FUND BALANCES (DEFICIT):					
Fund balances (deficit):					
Reserved for:					
Record Modernization					
Court Modernization					
School crossing guard and law enforcement education					
Canteen Fund					
Equitable Sharing Fund					
Teen Court					
Long-term note receivable					
Capital outlay					
Debt service					
Unreserved-undesignated	18,186	474,785	499,472	1,790,746	541,670
TOTAL FUND BALANCES (DEFICIT)	18,186	474,785	499,472	1,790,746	541,670
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 18,186	\$ 480,123	\$ 533,879	\$ 1,790,746	\$ 544,470

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2007

Special Revenue Funds (continued)

	Impact Fees Roads	Impact Fees Parks	Art Specialty Licenses	Choose Life Specialty Licenses	E-911 Communi- cations
ASSETS					
Equity in pooled cash and cash equivalents	\$ 15,472,588	\$ 2,526,237	\$ 15,046	\$ 17,553	\$ 476,895
Investments	5,019,705				
Accounts receivable					714
Notes receivable					
Interest receivable	44,590				
Due from other funds					675
Due from other governments	7,103	4,560	620		85,158
Inventory					
Other assets					
TOTAL ASSETS	<u>\$ 20,543,986</u>	<u>\$ 2,530,797</u>	<u>\$ 15,666</u>	<u>\$ 17,553</u>	<u>\$ 563,442</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Accounts payable and accrued liabilities	\$ 1,100,075	\$ 613,875		\$ 453	
Due to other funds					\$ 184,045
Due to other governments					
Deferred revenue					
TOTAL LIABILITIES	<u>1,100,075</u>	<u>613,875</u>	<u>\$ -</u>	<u>453</u>	<u>184,045</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					
Teen Court					
Long-term note receivable					
Capital outlay					
Debt service					
Unreserved-undesignated	<u>19,443,911</u>	<u>1,916,922</u>	<u>15,666</u>	<u>17,100</u>	<u>379,397</u>
TOTAL FUND BALANCES (DEFICIT)	<u>19,443,911</u>	<u>1,916,922</u>	<u>15,666</u>	<u>17,100</u>	<u>379,397</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	<u>\$ 20,543,986</u>	<u>\$ 2,530,797</u>	<u>\$ 15,666</u>	<u>\$ 17,553</u>	<u>\$ 563,442</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2007

Special Revenue Funds (continued)

	Fire District	Vilano Street Lighting	St. Augustine South Street Lighting	Elkton Drainage	Private Roads M.S.B.U.
ASSETS					
Equity in pooled cash and cash equivalents	\$ 3,540,599	\$ 16,034	\$ 8,775	\$ 32,270	\$ 7,617
Investments	11,449,446				
Accounts receivable	20,518				
Notes receivable					
Interest receivable	114,782				
Due from other funds	14,563	17	14	1	
Due from other governments	26,608				
Inventory					
Other assets					
TOTAL ASSETS	\$ 15,166,516	\$ 16,051	\$ 8,789	\$ 32,271	\$ 7,617
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Accounts payable and accrued liabilities	\$ 1,141,314	\$ 906	\$ 3,098		
Due to other funds	48,540				\$ 155,812
Due to other governments					
Deferred revenue					
TOTAL LIABILITIES	1,189,854	906	3,098	\$ -	155,812
FUND BALANCES (DEFICIT):					
Fund balances (deficit):					
Reserved for:					
Record Modernization					
Court Modernization					
School crossing guard and law enforcement education					
Canteen Fund					
Equitable Sharing Fund					
Teen Court					
Long-term note receivable					
Capital outlay					
Debt service					
Unreserved-undesignated	13,976,662	15,145	5,691	32,271	(148,195)
TOTAL FUND BALANCES (DEFICIT)	13,976,662	15,145	5,691	32,271	(148,195)
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 15,166,516	\$ 16,051	\$ 8,789	\$ 32,271	\$ 7,617

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2007

Special Revenue Funds (continued)

	Treasure Beach M.S.B.U.	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	\$ 4,615	\$ 147,365	\$ 56,095	\$ 9,000,245	\$ 156,217
Investments				1,261,769	
Accounts receivable					
Notes receivable					
Interest receivable				18,519	
Due from other funds					11,043
Due from other governments					
Inventory					
Other assets					
TOTAL ASSETS	<u>\$ 4,615</u>	<u>\$ 147,365</u>	<u>\$ 56,095</u>	<u>\$ 10,280,533</u>	<u>\$ 167,260</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Accounts payable and accrued liabilities				\$ 594,756	
Due to other funds	\$ 44,626			200	
Due to other governments					
Deferred revenue					
TOTAL LIABILITIES	<u>44,626</u>	<u>\$ -</u>	<u>\$ -</u>	<u>594,956</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					
Teen Court					
Long-term note receivable					
Capital outlay					
Debt service					
Unreserved-undesignated	(40,011)	147,365	56,095	9,685,577	167,260
TOTAL FUND BALANCES (DEFICIT)	<u>(40,011)</u>	<u>147,365</u>	<u>56,095</u>	<u>9,685,577</u>	<u>167,260</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	<u>\$ 4,615</u>	<u>\$ 147,365</u>	<u>\$ 56,095</u>	<u>\$ 10,280,533</u>	<u>\$ 167,260</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2007

Special Revenue Funds (continued)

	Court Modernization	Records Modernization	Teen Court	School Crossing Guards Fund	HIDTA Fund
ASSETS					
Equity in pooled cash and cash equivalents	\$ 652,585	\$ 565,030	\$ 208,542	\$ 273,162	\$ 42,471
Investments					
Accounts receivable	39,996	12,392			
Notes receivable					
Interest receivable					
Due from other funds					
Due from other governments					153,823
Inventory					
Other assets					
TOTAL ASSETS	\$ 692,581	\$ 577,422	\$ 208,542	\$ 273,162	\$ 196,294
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Accounts payable and accrued liabilities	\$ 14,892		\$ 2,419	\$ 19,883	\$ 196,294
Due to other funds	965		337		
Due to other governments					
Deferred revenue					
TOTAL LIABILITIES	15,857	\$ -	2,756	19,883	196,294
FUND BALANCES (DEFICIT):					
Fund balances (deficit):					
Reserved for:					
Record Modernization		577,422			
Court Modernization	676,724				
School crossing guard and law enforcement education Canteen Fund				253,279	
Equitable Sharing Fund					
Teen Court			205,786		
Long-term note receivable					
Capital outlay					
Debt service					
Unreserved-undesignated					
TOTAL FUND BALANCES (DEFICIT)	676,724	577,422	205,786	253,279	-
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 692,581	\$ 577,422	\$ 208,542	\$ 273,162	\$ 196,294

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2007

	Special Revenue Funds (concluded)				Debt Service Funds
	Canteen Fund	Equitable Sharing Proceeds Fund	NET Fund	Total Special Revenue	Transportation Improvement Revenue Bonds, Series 2003
ASSETS					
Equity in pooled cash and cash equivalents	\$ 32,375	\$ 7,459	\$ 149,586	\$ 51,983,334	\$ 114,506
Investments				19,453,104	
Accounts receivable	60,624			517,383	
Notes receivable				300,000	
Interest receivable				201,786	
Due from other funds				557,215	
Due from other governments				979,429	
Inventory	54,568			54,568	
Other assets				280,749	
TOTAL ASSETS	<u>\$ 147,567</u>	<u>\$ 7,459</u>	<u>\$ 149,586</u>	<u>\$ 74,327,568</u>	<u>\$ 114,506</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Accounts payable and accrued liabilities	\$ 10,808		\$ 165	\$ 5,296,704	
Due to other funds	15,863			499,086	
Due to other governments				7,434	
Deferred revenue			149,421	375,089	
TOTAL LIABILITIES	<u>26,671</u>	<u>\$ -</u>	<u>149,586</u>	<u>6,178,313</u>	<u>\$ -</u>
FUND BALANCES (DEFICIT):					
Fund balances (deficit):					
Reserved for:					
Record Modernization				577,422	
Court Modernization				676,724	
School crossing guard and law enforcement education				253,279	
Canteen Fund	120,896			120,896	
Equitable Sharing Fund		7,459		7,459	
Teen Court				205,786	
Long-term note receivable				300,000	
Capital outlay				-	
Debt service				-	114,506
Unreserved-undesignated			-	66,007,689	
TOTAL FUND BALANCES (DEFICIT)	<u>120,896</u>	<u>7,459</u>	<u>-</u>	<u>68,149,255</u>	<u>114,506</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	<u>\$ 147,567</u>	<u>\$ 7,459</u>	<u>\$ 149,586</u>	<u>\$ 74,327,568</u>	<u>\$ 114,506</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2007

Debt Service Funds (continued)

	Transportation Improvement Revenue Bonds, Series 2006	Sales Tax Revenue Refunding Bonds, Series 1998 & 2002	Sales Tax Revenue Bonds, Series 2004	Sales Tax Revenue Bonds, Series 2006	Ponte Vedra MSD State Revolving Loan
ASSETS					
Equity in pooled cash and cash equivalents	\$ 214,484	\$ 94,664	\$ 66,812	\$ 871,317	\$ 1,303,266
Investments					
Accounts receivable					
Notes receivable					
Interest receivable					
Due from other funds					10
Due from other governments					
Inventory					
Other assets					
TOTAL ASSETS	<u>\$ 214,484</u>	<u>\$ 94,664</u>	<u>\$ 66,812</u>	<u>\$ 871,317</u>	<u>\$ 1,303,276</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Accounts payable and accrued liabilities					\$ 2,375
Due to other funds					
Due to other governments					
Deferred revenue					
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>2,375</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					
Teen Court					
Long-term note receivable					
Capital outlay					
Debt service	214,484	94,664	66,812	871,317	1,300,901
Unreserved-undesignated					
TOTAL FUND BALANCES (DEFICIT)	<u>214,484</u>	<u>94,664</u>	<u>66,812</u>	<u>871,317</u>	<u>1,300,901</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	<u>\$ 214,484</u>	<u>\$ 94,664</u>	<u>\$ 66,812</u>	<u>\$ 871,317</u>	<u>\$ 1,303,276</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2007

Debt Service Funds (continued)

	\$30M FLGFC Pooled Commercial Paper Loan Program	St. Johns County Community Redevelopment Agency Notes	GE Capital Note	State Revenue Sharing Revenue Bonds, Series 2005	Fannie Mae \$2M Note, Series 2006
ASSETS					
Equity in pooled cash and cash equivalents	\$ 197,617	\$ 305,355	\$ 15,616	\$ 64,339	\$ 211,417
Investments					
Accounts receivable					
Notes receivable					
Interest receivable					3,073
Due from other funds					
Due from other governments					
Inventory					
Other assets					
TOTAL ASSETS	<u>\$ 197,617</u>	<u>\$ 305,355</u>	<u>\$ 15,616</u>	<u>\$ 64,339</u>	<u>\$ 214,490</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Accounts payable and accrued liabilities	\$ 49,241		\$ 13,278		
Due to other funds					
Due to other governments					
Deferred revenue					
TOTAL LIABILITIES	<u>49,241</u>	<u>\$ -</u>	<u>13,278</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					
Teen Court					
Long-term note receivable					
Capital outlay					
Debt service	148,376	305,355	2,338	64,339	214,490
Unreserved-undesignated					
TOTAL FUND BALANCES (DEFICIT)	<u>148,376</u>	<u>305,355</u>	<u>2,338</u>	<u>64,339</u>	<u>214,490</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	<u>\$ 197,617</u>	<u>\$ 305,355</u>	<u>\$ 15,616</u>	<u>\$ 64,339</u>	<u>\$ 214,490</u>

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2007

	Debt Service Funds (concluded) Capital Projects Funds				
	Total Debt Service	Library Buildings	Southeast Annex	Northwest Road Projects	Transportation Revenue Bond Projects, Series 2003
ASSETS					
Equity in pooled cash and cash equivalents	\$ 3,459,393	\$ 54,295	\$ 1,572,007	\$ 1,034,200	\$ 1,296,106
Investments	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Notes receivable	-	-	-	-	-
Interest receivable	3,073	-	-	-	-
Due from other funds	10	-	-	-	-
Due from other governments	-	-	-	-	-
Inventory	-	-	-	-	-
Other assets	-	-	-	-	-
TOTAL ASSETS	\$ 3,462,476	\$ 54,295	\$ 1,572,007	\$ 1,034,200	\$ 1,296,106
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Accounts payable and accrued liabilities	\$ 64,894	-	\$ 177,788	-	\$ 17,387
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Deferred revenue	-	-	-	-	-
TOTAL LIABILITIES	64,894	\$ -	177,788	\$ -	17,387
FUND BALANCES (DEFICIT):					
Fund balances (deficit):					
Reserved for:					
Record Modernization	-	-	-	-	-
Court Modernization	-	-	-	-	-
School crossing guard and law enforcement education	-	-	-	-	-
Canteen Fund	-	-	-	-	-
Equitable Sharing Fund	-	-	-	-	-
Teen Court	-	-	-	-	-
Long-term note receivable	-	-	-	-	-
Capital outlay	-	54,295	1,394,219	1,034,200	1,278,719
Debt service	3,397,582	-	-	-	-
Unreserved-undesignated	-	-	-	-	-
TOTAL FUND BALANCES (DEFICIT)	3,397,582	54,295	1,394,219	1,034,200	1,278,719
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 3,462,476	\$ 54,295	\$ 1,572,007	\$ 1,034,200	\$ 1,296,106

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2007

Capital Projects Funds (continued)

	Transportation Revenue Bond Projects, Series 2006	Park Projects	Beach Re-nourishment Project	Holmes Blvd.	St. Johns County Transit System Projects
ASSETS					
Equity in pooled cash and cash equivalents	\$ 462,630	\$ 902,761	\$ 1,593,479	\$ 91,502	
Investments	29,139,749				
Accounts receivable					
Notes receivable					
Interest receivable	106,405				
Due from other funds					
Due from other governments		200,000	138,577		\$ 440,335
Inventory					
Other assets					
TOTAL ASSETS	\$ 29,708,784	\$ 1,102,761	\$ 1,732,056	\$ 91,502	\$ 440,335
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Accounts payable and accrued liabilities	\$ 26,605	\$ 49,632		\$ 12,000	\$ 219,874
Due to other funds					170,465
Due to other governments					
Deferred revenue					
TOTAL LIABILITIES	26,605	49,632	\$ -	12,000	390,339
FUND BALANCES (DEFICIT):					
Fund balances (deficit):					
Reserved for:					
Record Modernization					
Court Modernization					
School crossing guard and law enforcement education					
Canteen Fund					
Equitable Sharing Fund					
Teen Court					
Long-term note receivable					
Capital outlay	29,682,179	1,053,129	1,732,056	79,502	49,996
Debt service					
Unreserved-undesignated					
TOTAL FUND BALANCES (DEFICIT)	29,682,179	1,053,129	1,732,056	79,502	49,996
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 29,708,784	\$ 1,102,761	\$ 1,732,056	\$ 91,502	\$ 440,335

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING BALANCE SHEET-
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2007

Capital Projects Funds (concluded)

	Sales Tax Revenue Bond Projects, Series 2004	Sales Tax Revenue Bond Projects, Series 2006	State Revenue Sharing Revenue Bond Projects, Series 2005	Total Capital Projects	Total Other Governmental Funds
ASSETS					
Equity in pooled cash and cash equivalents	\$ 1,548,654	\$ 3,747,641	\$ 9,192,438	\$ 21,495,713	\$ 76,938,440
Investments		26,640,000	4,618,632	60,398,381	79,851,485
Accounts receivable				-	517,383
Notes receivable				-	300,000
Interest receivable		608,400	47,603	762,408	967,267
Due from other funds				-	557,225
Due from other governments				778,912	1,758,341
Inventory				-	54,568
Other assets				-	280,749
TOTAL ASSETS	\$ 1,548,654	\$ 30,996,041	\$ 13,858,673	\$ 83,435,414	\$ 161,225,458
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Accounts payable and accrued liabilities	\$ 489,565	\$ 1,007,096	\$ 201,511	\$ 2,201,458	\$ 7,563,056
Due to other funds				170,465	669,551
Due to other governments				-	7,434
Deferred revenue				-	375,089
TOTAL LIABILITIES	489,565	1,007,096	201,511	2,371,923	8,615,130
FUND BALANCES (DEFICIT):					
Fund balances (deficit):					
Reserved for:					
Record Modernization				-	577,422
Court Modernization				-	676,724
School crossing guard and law enforcement education				-	253,279
Canteen Fund				-	120,896
Equitable Sharing Fund				-	7,459
Teen Court				-	205,786
Long-term note receivable				-	300,000
Capital outlay	1,059,089	29,988,945	13,657,162	81,063,491	81,063,491
Debt service				-	3,397,582
Unreserved-undesignated				-	66,007,689
TOTAL FUND BALANCES (DEFICIT)	1,059,089	29,988,945	13,657,162	81,063,491	152,610,328
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 1,548,654	\$ 30,996,041	\$ 13,858,673	\$ 83,435,414	\$ 161,225,458

(concluded)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

Special Revenue Funds					
	County Health Department	Building Services	Housing Abatement Program	Court Facilities	Law Enforcement Trust
REVENUES:					
Taxes	\$ 426,396				
Special assessments					
Licenses and permits		\$ 3,927,156			
Intergovernmental					
Charges for services					
Fines and forfeitures				\$ 460,319	
Contributions					
Investment income	45,601	160,007	\$ 4,762	53,949	\$ 5,258
Miscellaneous revenue					
TOTAL REVENUES	471,997	4,087,163	4,762	514,268	5,258
EXPENDITURES:					
Current:					
General government					
Public safety		5,445,394			21,350
Physical environment					
Transportation					
Economic environment					
Human services	448,854				
Culture and recreation					
Court Related				312,691	
Capital Outlay:					
Debt service:					
Principal retirement					
Interest and fiscal charges					
Issuance costs					
TOTAL EXPENDITURES	448,854	5,445,394	-	312,691	21,350
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	23,143	(1,358,231)	4,762	201,577	(16,092)
OTHER FINANCING SOURCES (USES):					
Transfers in	4,000				25,944
Transfers out					
Long-term debt issued					
Premium on long term debt issued					
Sale of capital assets					17,000
TOTAL OTHER FINANCING SOURCES (USES)	4,000	-	-	-	42,944
NET CHANGE IN FUND BALANCES	27,143	(1,358,231)	4,762	201,577	26,852
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	43,923	3,829,999	85,617	884,249	71,312
FUND BALANCES (DEFICITS), END OF YEAR	\$ 71,066	\$ 2,471,768	\$ 90,379	\$ 1,085,826	\$ 98,164

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

Special Revenue Funds (continued)

	State Housing Initiatives Program	Mental Health	Community Based Care	Utility Regulation	FS 939 Additional Court Costs
REVENUES:					
Taxes				\$ 115,126	
Special assessments					
Licenses and permits					
Intergovernmental					
Charges for services	\$ 784,932	\$ 2,145,240	\$ 4,211,943	16,397	
Fines and forfeitures		431,129			\$ 214,682
Contributions					
Investment income	161,780	14,641		15,169	14,538
Miscellaneous revenue	242,695	17,734			
TOTAL REVENUES	1,189,407	2,608,744	4,211,943	146,692	229,220
EXPENDITURES:					
Current:					
General government				39,177	
Public safety					
Physical environment					
Transportation					
Economic environment	1,513,438				
Human services		4,817,312	4,211,943		
Culture and recreation					
Court Related					428,335
Capital Outlay:					
Debt service:					
Principal retirement					
Interest and fiscal charges					
Issuance costs					
TOTAL EXPENDITURES	1,513,438	4,817,312	4,211,943	39,177	428,335
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(324,031)	(2,208,568)	-	107,515	(199,115)
OTHER FINANCING SOURCES (USES):					
Transfers in		2,361,345			207,421
Transfers out					
Long-term debt issued					
Premium on long term debt issued					
Sale of capital assets					
TOTAL OTHER FINANCING SOURCES (USES)	-	2,361,345	-	-	207,421
NET CHANGE IN FUND BALANCES	(324,031)	152,777	-	107,515	8,306
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	3,539,599	453,744	-	253,681	235,241
FUND BALANCES (DEFICITS), END OF YEAR	\$ 3,215,568	\$ 606,521	\$ -	\$ 361,196	\$ 243,547

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

Special Revenue Funds (continued)

	Court Technology Fund	Crime Prevention Fund	Beach	Pier	Tourist Development Tax
REVENUES:					
Taxes					\$ 5,764,454
Special assessments					
Licenses and permits					
Intergovernmental					
Charges for services			\$ 1,056,640	\$ 139,569	
Fines and forfeitures	\$ 740,498	\$ 80,269			
Contributions			8,753		
Investment income	128,341	249	15,671	1,956	65,349
Miscellaneous revenue					15,366
TOTAL REVENUES	868,839	80,518	1,081,064	141,525	5,845,169
EXPENDITURES:					
Current:					
General government					3,538,532
Public safety			989,442		
Physical environment					
Transportation					
Economic environment					
Human services					
Culture and recreation			770,326	200,859	1,446,223
Court Related	132,469				
Capital Outlay:					
Debt service:					
Principal retirement					
Interest and fiscal charges					
Issuance costs					
TOTAL EXPENDITURES	132,469	-	1,759,768	200,859	4,984,755
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	736,370	80,518	(678,704)	(59,334)	860,414
OTHER FINANCING SOURCES (USES):					
Transfers in			620,899	71,758	
Transfers out		(80,269)	(75,000)		(767,077)
Long-term debt issued					
Premium on long term debt issued					
Sale of capital assets					
TOTAL OTHER FINANCING SOURCES (USES)	-	(80,269)	545,899	71,758	(767,077)
NET CHANGE IN FUND BALANCES	736,370	249	(132,805)	12,424	93,337
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	2,076,840	647	311,309	30,567	2,205,418
FUND BALANCES (DEFICITS), END OF YEAR	\$ 2,813,210	\$ 896	\$ 178,504	\$ 42,991	\$ 2,298,755

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

Special Revenue Funds (continued)

	Tree Bank	Sidewalk Mitigation	Communi- cations Surcharge	Davis Park Recreation	Amphitheater
REVENUES:					
Taxes					
Special assessments					
Licenses and permits					
Intergovernmental					\$ 499,999
Charges for services	\$ 803,100	\$ 77,265		\$ 26,627	85,022
Fines and forfeitures			\$ 295,708		
Contributions				50,000	
Investment income	109,438	4,053	31,443	6,108	67,692
Miscellaneous revenue					
TOTAL REVENUES	912,538	81,318	327,151	82,735	652,713
EXPENDITURES:					
Current:					
General government					
Public safety					
Physical environment	97,931				
Transportation		15,970			
Economic environment					
Human services					
Culture and recreation					2,160,616
Court Related					
Capital Outlay:					
Debt service:					
Principal retirement					
Interest and fiscal charges					
Issuance costs					
TOTAL EXPENDITURES	97,931	15,970	-	-	2,160,616
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	814,607	65,348	327,151	82,735	(1,507,903)
OTHER FINANCING SOURCES (USES):					
Transfers in					1,629,380
Transfers out					
Long-term debt issued					
Premium on long term debt issued					
Sale of capital assets					
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	1,629,380
NET CHANGE IN FUND BALANCES	814,607	65,348	327,151	82,735	121,477
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	1,615,486	71,256	456,845	81,514	97,164
FUND BALANCES (DEFICITS), END OF YEAR	\$ 2,430,093	\$ 136,604	\$ 783,996	\$ 164,249	\$ 218,641

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

Special Revenue Funds (continued)

	Alcohol & Drug Abuse	Boating Improvement	Impact Fees Buildings	Impact Fees Police	Impact Fees Fire/EMS
REVENUES:					
Taxes					
Special assessments			\$ 1,326,784	\$ 619,500	\$ 1,234,019
Licenses and permits					
Intergovernmental		\$ 109,798			
Charges for services					
Fines and forfeitures	\$ 10,119				
Contributions					
Investment income	825	25,382	113,973	76,531	54,845
Miscellaneous revenue					
TOTAL REVENUES	10,944	135,180	1,440,757	696,031	1,288,864
EXPENDITURES:					
Current:					
General government			3,620,305		
Public safety				40,431	1,408,305
Physical environment					
Transportation					
Economic environment					
Human services	12,000				
Culture and recreation		213,863			
Court Related					
Capital Outlay:					
Debt service:					
Principal retirement					
Interest and fiscal charges					
Issuance costs					
TOTAL EXPENDITURES	12,000	213,863	3,620,305	40,431	1,408,305
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,056)	(78,683)	(2,179,548)	655,600	(119,441)
OTHER FINANCING SOURCES (USES):					
Transfers in					
Transfers out					(768,776)
Long-term debt issued					
Premium on long term debt issued					
Sale of capital assets					
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	(768,776)
NET CHANGE IN FUND BALANCES	(1,056)	(78,683)	(2,179,548)	655,600	(888,217)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	19,242	553,468	2,679,020	1,135,146	1,429,887
FUND BALANCES (DEFICITS), END OF YEAR	\$ 18,186	\$ 474,785	\$ 499,472	\$ 1,790,746	\$ 541,670

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Special Revenue Funds (continued)				
	Impact Fees Roads	Impact Fees Parks	Art Specialty Licenses	Choose Life Specialty Licenses	E-911 Communi- cations
REVENUES:					
Taxes					
Special assessments	\$ 10,923,263	\$ 1,955,221			
Licenses and permits			\$ 8,454	\$ 14,646	
Intergovernmental					\$ 994,112
Charges for services					
Fines and forfeitures					
Contributions					
Investment income	997,606	170,433	847	699	21,511
Miscellaneous revenue					
TOTAL REVENUES	11,920,869	2,125,654	9,301	15,345	1,015,623
EXPENDITURES:					
Current:					
General government					
Public safety					
Physical environment					
Transportation	7,004,151				
Economic environment					
Human services				13,946	
Culture and recreation		2,161,755	12,169		
Court Related					
Capital Outlay:					
Debt service:					
Principal retirement					
Interest and fiscal charges					
Issuance costs					
TOTAL EXPENDITURES	7,004,151	2,161,755	12,169	13,946	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	4,916,718	(36,101)	(2,868)	1,399	1,015,623
OTHER FINANCING SOURCES (USES):					
Transfers in					
Transfers out	(300,000)	(1,102,422)			(1,040,371)
Long-term debt issued					
Premium on long term debt issued					
Sale of capital assets					
TOTAL OTHER FINANCING SOURCES (USES)	(300,000)	(1,102,422)	-	-	(1,040,371)
NET CHANGE IN FUND BALANCES	4,616,718	(1,138,523)	(2,868)	1,399	(24,748)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	14,827,193	3,055,445	18,534	15,701	404,145
FUND BALANCES (DEFICITS), END OF YEAR	\$ 19,443,911	\$ 1,916,922	\$ 15,666	\$ 17,100	\$ 379,397

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

Special Revenue Funds (continued)

	Fire District	Vilano Street Lighting	St. Augustine South Street Lighting	Elkton Drainage	Thompson Bailey Road MSBU
REVENUES:					
Taxes	\$ 23,693,274	\$ 18,821	\$ 37,779	\$ 28,232	\$ 19,642
Special assessments					
Licenses and permits					
Intergovernmental	81,118				
Charges for services	453,123				
Fines and forfeitures					
Contributions	5,869				
Investment income	1,407,258	843	1,022	1,924	670
Miscellaneous revenue	27,817				
TOTAL REVENUES	25,668,459	19,664	38,801	30,156	20,312
EXPENDITURES:					
Current:					
General government					
Public safety	24,264,711				
Physical environment					
Transportation		12,888	37,637	23,640	393
Economic environment					
Human services					
Culture and recreation					
Court Related					
Capital Outlay:					
Debt service:					
Principal retirement					
Interest and fiscal charges					
Issuance costs					
TOTAL EXPENDITURES	24,264,711	12,888	37,637	23,640	393
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,403,748	6,776	1,164	6,516	19,919
OTHER FINANCING SOURCES (USES):					
Transfers in	16,100				
Transfers out	(587,914)				(19,921)
Long-term debt issued	6,920,001				
Premium on long term debt issued					
Sale of capital assets					
TOTAL OTHER FINANCING SOURCES (USES)	6,348,187	-	-	-	(19,921)
NET CHANGE IN FUND BALANCES	7,751,935	6,776	1,164	6,516	(2)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	6,224,727	8,369	4,527	25,755	2
FUND BALANCES (DEFICITS), END OF YEAR	\$ 13,976,662	\$ 15,145	\$ 5,691	\$ 32,271	\$ -

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Special Revenue Funds (continued)				
	Private Roads MSBU	Treasure Beach MSBU	Northwest Recreation	World Commerce Center DRI	St. Johns County Community Redevelopment Agency
REVENUES:					
Taxes					\$ 1,473,956
Special assessments	\$ 45,881			\$ 3,788	
Licenses and permits					
Intergovernmental					
Charges for services					
Fines and forfeitures					
Contributions			\$ 50,000		
Investment income	2,181	\$ 243	4,975	2,852	660,924
Miscellaneous revenue			29,618		
TOTAL REVENUES	48,062	243	84,593	6,640	2,134,880
EXPENDITURES:					
Current:					
General government					
Public safety					
Physical environment					
Transportation	7,451				
Economic environment					8,319,038
Human services					
Culture and recreation			6,000		
Court Related					
Capital Outlay:					
Debt service:					
Principal retirement					
Interest and fiscal charges	15,797				
Issuance costs					
TOTAL EXPENDITURES	23,248	-	6,000	-	8,319,038
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	24,814	243	78,593	6,640	(6,184,158)
OTHER FINANCING SOURCES (USES):					
Transfers in	59,215				
Transfers out					(3,179,434)
Long-term debt issued					13,293,000
Premium on long term debt issued					471,191
Sale of capital assets					39,500
TOTAL OTHER FINANCING SOURCES (USES)	59,215	-	-	-	10,624,257
NET CHANGE IN FUND BALANCES	84,029	243	78,593	6,640	4,440,099
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	(232,224)	(40,254)	68,772	49,455	5,245,478
FUND BALANCES (DEFICITS), END OF YEAR	\$ (148,195)	\$ (40,011)	\$ 147,365	\$ 56,095	\$ 9,685,577

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Special Revenue Funds (continued)				
	Driver's Education Safety Fund	Court Modernization	Records Modernization	Teen Court	School Crossing Guards Fund
REVENUES:					
Taxes					
Special assessments					
Licenses and permits					
Intergovernmental					
Charges for services		\$ 703,485	\$ 224,479	\$ 104,675	
Fines and forfeitures	\$ 139,020				
Contributions					
Investment income	5,151	11,962	30,902	10,396	
Miscellaneous revenue					
TOTAL REVENUES	144,171	715,447	255,381	115,071	\$ -
EXPENDITURES:					
Current:					
General government			152,457		
Public safety	125,000				532,135
Physical environment					
Transportation					
Economic environment					
Human services					
Culture and recreation					
Court Related		916,095		71,116	
Capital Outlay:					
Debt service:					
Principal retirement					
Interest and fiscal charges					
Issuance costs					
TOTAL EXPENDITURES	125,000	916,095	152,457	71,116	532,135
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	19,171	(200,648)	102,924	43,955	(532,135)
OTHER FINANCING SOURCES (USES):					
Transfers in					468,718
Transfers out					
Long-term debt issued					
Premium on long term debt issued					
Sale of capital assets					
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	468,718
NET CHANGE IN FUND BALANCES	19,171	(200,648)	102,924	43,955	(63,417)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	148,089	877,372	474,498	161,831	316,696
FUND BALANCES (DEFICITS), END OF YEAR	\$ 167,260	\$ 676,724	\$ 577,422	\$ 205,786	\$ 253,279

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

Special Revenue Funds (concluded)

	HIDTA Fund	Canteen Fund	Equitable Sharing Proceeds Fund	NET Fund	Total Special Revenue
REVENUES:					
Taxes					\$ 31,558,038
Special assessments					16,128,098
Licenses and permits					3,927,156
Intergovernmental	\$ 1,981,471		\$ 4,552	\$ 9,283	9,851,436
Charges for services		\$ 538,658			5,654,281
Fines and forfeitures					1,940,615
Contributions					114,622
Investment income			168	4,231	4,514,359
Miscellaneous revenue					333,230
TOTAL REVENUES	1,981,471	538,658	4,720	13,514	74,021,835
EXPENDITURES:					
Current:					
General government					7,350,471
Public safety	1,981,471	551,865		13,514	35,373,618
Physical environment					97,931
Transportation					7,102,130
Economic environment					9,832,476
Human services					9,504,055
Culture and recreation					6,971,811
Court Related					1,860,706
Capital Outlay:					-
Debt service:					-
Principal retirement					-
Interest and fiscal charges					15,797
Issuance costs					-
TOTAL EXPENDITURES	1,981,471	551,865	-	13,514	78,108,995
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(13,207)	4,720	-	(4,087,160)
OTHER FINANCING SOURCES (USES):					
Transfers in					5,464,780
Transfers out					(7,921,184)
Long-term debt issued					20,213,001
Premium on long term debt issued					471,191
Sale of capital assets					56,500
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	18,284,288
NET CHANGE IN FUND BALANCES	-	(13,207)	4,720	-	14,197,128
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED		134,103	2,739		53,952,127
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ 120,896	\$ 7,459	\$ -	\$ 68,149,255

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Debt Service Funds				
	Transportation Improvement Revenue Refunding Bonds, Series 2002	Transportation Improvement Revenue Bonds, Series 2003	Transportation Improvement Revenue Bonds, Series 2006	Sales Tax Revenue Refunding Bonds, Series 1998 & 2002	Sales Tax Revenue Bonds, Series 2004
REVENUES:					
Taxes					
Special assessments					
Licenses and permits					
Intergovernmental					
Charges for services	\$ 1,020,142	\$ 1,209,793	\$ 1,301,845	\$ 1,498,268	\$ 2,090,827
Fines and forfeitures					
Contributions					
Investment income	39,442	67,902	23,518	65,233	56,754
Miscellaneous revenue					
TOTAL REVENUES	<u>1,059,584</u>	<u>1,277,695</u>	<u>1,325,363</u>	<u>1,563,501</u>	<u>2,147,581</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	1,075,000			855,000	70,000
Interest and fiscal charges	32,250	1,371,168	1,127,183	668,131	2,036,286
Issuance costs			615,209		
TOTAL EXPENDITURES	<u>1,107,250</u>	<u>1,371,168</u>	<u>1,742,392</u>	<u>1,523,131</u>	<u>2,106,286</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(47,666)</u>	<u>(93,473)</u>	<u>(417,029)</u>	<u>40,370</u>	<u>41,295</u>
OTHER FINANCING SOURCES (USES):					
Transfers in					
Transfers out		(2,097,800)			
Long-term debt issued			631,513		
Premium on long term debt issued					
Sale of capital assets					
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(2,097,800)</u>	<u>631,513</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(47,666)	(2,191,273)	214,484	40,370	41,295
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	47,666	2,305,779		54,294	25,517
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ -</u>	<u>\$ 114,506</u>	<u>\$ 214,484</u>	<u>\$ 94,664</u>	<u>\$ 66,812</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, 2007

	Debt Service Funds (continued)				
	Sales Tax Revenue Bonds, Series 2006	Ponte Vedra MSD State Revolving Loan	\$30M FLGFC Pooled Commercial Paper Loan Program	St. Johns County Community Redevelopment Agency Notes	GE Capital Note
REVENUES:					
Taxes					
Special assessments		\$ 356,748			
Licenses and permits					
Intergovernmental	\$ 2,620,763				
Charges for services					
Fines and forfeitures					
Contributions					
Investment income	51,511	69,274	\$ 87,125	\$ 15,967	\$ 1,258
Miscellaneous revenue					
TOTAL REVENUES	<u>2,672,274</u>	<u>426,022</u>	<u>87,125</u>	<u>15,967</u>	<u>1,258</u>
EXPENDITURES:					
Current:					
General government					
Public safety					
Physical environment		22,119			
Transportation					
Economic environment					
Human services					
Culture and recreation					
Court Related					
Capital Outlay:					
Debt service:					
Principal retirement		197,429	3,112,000	1,000,000	108,244
Interest and fiscal charges	1,813,322	149,761	630,003	159,958	50,312
Issuance costs	659,663		28,000	32,000	
TOTAL EXPENDITURES	<u>2,472,985</u>	<u>369,309</u>	<u>3,770,003</u>	<u>1,191,958</u>	<u>158,556</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>199,289</u>	<u>56,713</u>	<u>(3,682,878)</u>	<u>(1,175,991)</u>	<u>(157,298)</u>
OTHER FINANCING SOURCES (USES):					
Transfers in			3,769,825	148,202	143,756
Transfers out					
Long-term debt issued	672,028		45,170	1,332,000	
Premium on long term debt issued					
Sale of capital assets					
TOTAL OTHER FINANCING SOURCES (USES)	<u>672,028</u>	<u>-</u>	<u>3,814,995</u>	<u>1,480,202</u>	<u>143,756</u>
NET CHANGE IN FUND BALANCES	<u>871,317</u>	<u>56,713</u>	<u>132,117</u>	<u>304,211</u>	<u>(13,542)</u>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED		<u>1,244,188</u>	<u>16,259</u>	<u>1,144</u>	<u>15,880</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 871,317</u>	<u>\$ 1,300,901</u>	<u>\$ 148,376</u>	<u>\$ 305,355</u>	<u>\$ 2,338</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, 2007

	Debt Service Funds (concluded)			Capital Project Funds	
	State Revenue Sharing Revenue Bonds, Series 2005	Fannie Mae \$2M Note Series 2006	Total Debt Service	Library Buildings	Southeast Annex
REVENUES:					
Taxes			\$ -		
Special assessments			356,748		
Licenses and permits			-		
Intergovernmental	\$ 1,227,873		10,969,511		
Charges for services			-		
Fines and forfeitures			-		
Contributions			-		
Investment income	28,504	\$ 3,290	509,778	\$ 4,157	\$ 47,528
Miscellaneous revenue			-		
TOTAL REVENUES	1,256,377	3,290	11,836,037	4,157	47,528
EXPENDITURES:					
Current:					
General government			-		
Public safety			-		
Physical environment			22,119		
Transportation			-		
Economic environment			-		
Human services			-		
Culture and recreation			-		
Court Related			-		
Capital Outlay:				35,300	887,280
Debt service:					
Principal retirement	400,000		6,817,673		
Interest and fiscal charges	827,873		8,866,247		
Issuance costs		78,800	1,413,672		
TOTAL EXPENDITURES	1,227,873	78,800	17,119,711	35,300	887,280
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	28,504	(75,510)	(5,283,674)	(31,143)	(839,752)
OTHER FINANCING SOURCES (USES):					
Transfers in		290,000	4,351,783	22,230	
Transfers out			(2,097,800)		
Long-term debt issued			2,680,711		2,085,829
Premium on long term debt issued			-		
Sale of capital assets			-		
TOTAL OTHER FINANCING SOURCES (USES)	-	290,000	4,934,694	22,230	2,085,829
NET CHANGE IN FUND BALANCES	28,504	214,490	(348,980)	(8,913)	1,246,077
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	35,835		3,746,562	63,208	148,142
FUND BALANCES (DEFICITS), END OF YEAR	\$ 64,339	\$ 214,490	\$ 3,397,582	\$ 54,295	\$ 1,394,219

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

Capital Project Funds (continued)

	Northwest Road Project	Transportation Revenue Bond Projects, Series 2003	Transportation Revenue Bond Projects, Series 2006	Park Projects	Beach Re-nourishment Project
REVENUES:					
Taxes					
Special assessments					
Licenses and permits					
Intergovernmental				\$ 200,000	\$ 98,894
Charges for services					
Fines and forfeitures					
Contributions					
Investment income	\$ 22,761	\$ 103,772	\$ 1,375,761	116,910	76,670
Miscellaneous revenue					
TOTAL REVENUES	22,761	103,772	1,375,761	316,910	175,564
EXPENDITURES:					
Current:					
General government					
Public safety					
Physical environment					
Transportation					
Economic environment					
Human services					
Culture and recreation					
Court Related					
Capital Outlay:	1,540,276	2,016,205	326,237	3,312,186	100,000
Debt service:					
Principal retirement					
Interest and fiscal charges					
Issuance costs					
TOTAL EXPENDITURES	1,540,276	2,016,205	326,237	3,312,186	100,000
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,517,515)	(1,912,433)	1,049,524	(2,995,276)	75,564
OTHER FINANCING SOURCES (USES):					
Transfers in	1,225,000		2,097,800	830,000	517,116
Transfers out			(4,101,926)		(283,529)
Long-term debt issued			28,613,487		
Premium on long term debt issued			2,023,294		
Sale of capital assets					
TOTAL OTHER FINANCING SOURCES (USES)	1,225,000	-	28,632,655	830,000	233,587
NET CHANGE IN FUND BALANCES	(292,515)	(1,912,433)	29,682,179	(2,165,276)	309,151
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	1,326,715	3,191,152		3,218,405	1,422,905
FUND BALANCES (DEFICITS), END OF YEAR	\$ 1,034,200	\$ 1,278,719	\$ 29,682,179	\$ 1,053,129	\$ 1,732,056

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Capital Projects Funds (continued)				
	Holmes Boulevard	St. Johns County Transit System Projects	Sales Tax Revenue Bond Projects, Series 2004	Sales Tax Revenue Bond Projects, Series 2006	State Revenue Sharing Revenue Bond Projects, Series 2005
REVENUES:					
Taxes					
Special assessments					
Licenses and permits					
Intergovernmental		\$ 2,868,507	\$ 112,500	\$ 4,148,731	
Charges for services					
Fines and forfeitures					
Contributions					
Investment income	\$ 15,085	13,602	403,661	1,433,865	\$ 850,967
Miscellaneous revenue					
TOTAL REVENUES	<u>15,085</u>	<u>2,882,109</u>	<u>516,161</u>	<u>5,582,596</u>	<u>850,967</u>
EXPENDITURES:					
Current:					
General government					
Public safety					
Physical environment					
Transportation		688,113			
Economic environment					
Human services					
Culture and recreation					
Court Related					
Capital Outlay:	503,609	2,638,696	15,600,530	15,538,327	2,437,331
Debt service:					
Principal retirement					
Interest and fiscal charges					
Issuance costs					
TOTAL EXPENDITURES	<u>503,609</u>	<u>3,326,809</u>	<u>15,600,530</u>	<u>15,538,327</u>	<u>2,437,331</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(488,524)</u>	<u>(444,700)</u>	<u>(15,084,369)</u>	<u>(9,955,731)</u>	<u>(1,586,364)</u>
OTHER FINANCING SOURCES (USES):					
Transfers in	150,000	376,489			
Transfers out					
Long-term debt issued				37,202,973	
Premium on long term debt issued				2,741,703	
Sale of capital assets					
TOTAL OTHER FINANCING SOURCES (USES)	<u>150,000</u>	<u>376,489</u>	<u>-</u>	<u>39,944,676</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(338,524)</u>	<u>(68,211)</u>	<u>(15,084,369)</u>	<u>29,988,945</u>	<u>(1,586,364)</u>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	<u>418,026</u>	<u>118,207</u>	<u>16,143,458</u>		<u>15,243,526</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 79,502</u>	<u>\$ 49,996</u>	<u>\$ 1,059,089</u>	<u>\$ 29,988,945</u>	<u>\$ 13,657,162</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, 2007

	Capital Projects Funds (concluded)	
	Total Capital Projects	Total Other Governmental Funds
REVENUES:		
Taxes	\$ -	\$ 31,558,038
Special assessments	-	16,484,846
Licenses and permits	-	3,927,156
Intergovernmental	7,428,632	28,249,579
Charges for services	-	5,654,281
Fines and forfeitures	-	1,940,615
Contributions	-	114,622
Investment income	4,464,739	9,488,876
Miscellaneous revenue	-	333,230
TOTAL REVENUES	11,893,371	97,751,243
EXPENDITURES:		
Current:		
General government	-	7,350,471
Public safety	-	35,373,618
Physical environment	-	120,050
Transportation	688,113	7,790,243
Economic environment	-	9,832,476
Human services	-	9,504,055
Culture and recreation	-	6,971,811
Court Related	-	1,860,706
Capital Outlay:	44,935,977	44,935,977
Debt service:		
Principal retirement	-	6,817,673
Interest and fiscal charges	-	8,882,044
Issuance costs	-	1,413,672
TOTAL EXPENDITURES	45,624,090	140,852,796
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(33,730,719)	(43,101,553)
OTHER FINANCING SOURCES (USES):		
Transfers in	5,218,635	15,035,198
Transfers out	(4,385,455)	(14,404,439)
Long-term debt issued	67,902,289	90,796,001
Premium on long term debt issued	4,764,997	5,236,188
Sale of capital assets	-	56,500
TOTAL OTHER FINANCING SOURCES (USES)	73,500,466	96,719,448
NET CHANGE IN FUND BALANCES	39,769,747	53,617,895
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	41,293,744	98,992,433
FUND BALANCES (DEFICITS), END OF YEAR	\$ 81,063,491	\$ 152,610,328

(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, 2007

Special Revenue Funds						
	County Health Department			Building Services		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 441,800	\$ 441,800	\$ 426,396			
Special assessments						
Licenses and permits				\$ 5,857,876	\$ 5,857,876	\$ 3,927,156
Intergovernmental						
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	2,000	2,000	45,601	200,000	200,000	160,007
Miscellaneous revenue						
FS 129 statutory reduction	(22,190)	(22,190)		(302,894)	(302,894)	
TOTAL REVENUES	421,610	421,610	471,997	5,754,982	5,754,982	4,087,163
EXPENDITURES:						
Current:						
General government						
Public safety				8,313,505	8,321,089	5,445,394
Physical environment						
Transportation						
Economic environment						
Human services	451,717	451,717	448,854			
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	451,717	451,717	448,854	8,313,505	8,321,089	5,445,394
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(30,107)	(30,107)	23,143	(2,558,523)	(2,566,107)	(1,358,231)
OTHER FINANCING SOURCES (USES):						
Transfers in	4,000	4,000	4,000			
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	4,000	4,000	4,000	-	-	-
NET CHANGE IN FUND BALANCES	(26,107)	(26,107)	27,143	(2,558,523)	(2,566,107)	(1,358,231)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	26,107	26,107	43,923	5,705,908	5,705,908	3,829,999
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 71,066	\$ 3,147,385	\$ 3,139,801	\$ 2,471,768

(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, 2007

Special Revenue Funds (continued)						
	Housing Abatement Program			Court Facilities		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental						
Charges for services						
Fines and forfeitures				\$ 425,000	\$ 425,000	\$ 460,319
Contributions						
Investment income	\$ 1,500	\$ 1,500	\$ 4,762	18,000	18,000	53,949
Miscellaneous revenue						
FS 129 statutory reduction				(22,150)	(22,150)	
TOTAL REVENUES	<u>1,500</u>	<u>1,500</u>	<u>4,762</u>	<u>420,850</u>	<u>420,850</u>	<u>514,268</u>
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment	84,123	84,123				
Human services						
Culture and recreation						
Court related				1,245,000	1,267,000	312,691
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	<u>84,123</u>	<u>84,123</u>	<u>-</u>	<u>1,245,000</u>	<u>1,267,000</u>	<u>312,691</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(82,623)</u>	<u>(82,623)</u>	<u>4,762</u>	<u>(824,150)</u>	<u>(846,150)</u>	<u>201,577</u>
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(82,623)</u>	<u>(82,623)</u>	<u>4,762</u>	<u>(824,150)</u>	<u>(846,150)</u>	<u>201,577</u>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	<u>82,623</u>	<u>82,623</u>	<u>85,617</u>	<u>855,239</u>	<u>855,239</u>	<u>884,249</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 90,379</u>	<u>\$ 31,089</u>	<u>\$ 9,089</u>	<u>\$ 1,085,826</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, 2007

Special Revenue Funds (continued)						
	Law Enforcement Trust			State Housing Initiatives Program		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental				\$ 1,056,000	\$ 1,056,000	\$ 784,932
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	\$ 1,200	\$ 1,200	\$ 5,258	78,000	78,000	161,780
Miscellaneous revenue				150,000	150,000	242,695
FS 129 statutory reduction	(60)	(60)		(3,900)	(3,900)	
TOTAL REVENUES	1,140	1,140	5,258	1,280,100	1,280,100	1,189,407
EXPENDITURES:						
Current:						
General government						
Public safety		21,351	21,350			
Physical environment						
Transportation						
Economic environment				2,819,566	2,819,566	1,513,438
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	-	21,351	21,350	2,819,566	2,819,566	1,513,438
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,140	(20,211)	(16,092)	(1,539,466)	(1,539,466)	(324,031)
OTHER FINANCING SOURCES (USES):						
Transfers in		25,944	25,944			
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets			17,000			
TOTAL OTHER FINANCING SOURCES (USES)	-	25,944	42,944	-	-	-
NET CHANGE IN FUND BALANCES	1,140	5,733	26,852	(1,539,466)	(1,539,466)	(324,031)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	71,652	71,652	71,312	3,711,378	3,711,378	3,539,599
FUND BALANCES (DEFICITS), END OF YEAR	\$ 72,792	\$ 77,385	\$ 98,164	\$ 2,171,912	\$ 2,171,912	\$ 3,215,568

(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, 2007

Special Revenue Funds (continued)						
	Mental Health			Community Based Care		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental	\$ 1,829,248	\$ 1,981,597	\$ 2,145,240	\$ 4,347,027	\$ 4,368,263	\$ 4,211,943
Charges for services	559,196	559,196	431,129			
Fines and forfeitures						
Contributions						
Investment income	1,173	1,173	14,641			
Miscellaneous revenue	19,700	19,700	17,734			
FS 129 statutory reduction	(28,018)	(28,018)				
TOTAL REVENUES	2,381,299	2,533,648	2,608,744	4,347,027	4,368,263	4,211,943
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services	4,939,637	5,091,986	4,817,312	4,347,027	4,368,263	4,211,943
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	4,939,637	5,091,986	4,817,312	4,347,027	4,368,263	4,211,943
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,558,338)	(2,558,338)	(2,208,568)	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers in	2,361,345	2,361,345	2,361,345			
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	2,361,345	2,361,345	2,361,345	-	-	-
NET CHANGE IN FUND BALANCES	(196,993)	(196,993)	152,777	-	-	-
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	196,993	196,993	453,744	0	0	0
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 606,521	\$ -	\$ -	\$ -

(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, 2007

Special Revenue Funds (continued)						
	Utility Regulation			FS 939 Additional Court Costs		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 105,000	\$ 105,000	\$ 115,126			
Special assessments						
Licenses and permits						
Intergovernmental						
Charges for services	30,000	30,000	16,397			
Fines and forfeitures				\$ 180,800	\$ 180,800	\$ 214,682
Contributions						
Investment income	2,465	2,465	15,169	6,075	6,075	14,538
Miscellaneous revenue						
FS 129 statutory reduction	(6,873)	(6,873)		(2,475)	(2,475)	
TOTAL REVENUES	130,592	130,592	146,692	184,400	184,400	229,220
EXPENDITURES:						
Current:						
General government	69,684	69,684	39,177			
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related				463,852	463,852	428,335
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	69,684	69,684	39,177	463,852	463,852	428,335
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	60,908	60,908	107,515	(279,452)	(279,452)	(199,115)
OTHER FINANCING SOURCES (USES):						
Transfers in				207,421	207,421	207,421
Transfers out					(45,250)	-
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	207,421	162,171	207,421
NET CHANGE IN FUND BALANCES	60,908	60,908	107,515	(72,031)	(117,281)	8,306
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	207,154	207,154	253,681	148,714	148,714	235,241
FUND BALANCES (DEFICITS), END OF YEAR	\$ 268,062	\$ 268,062	\$ 361,196	\$ 76,683	\$ 31,433	\$ 243,547

(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, 2007

Special Revenue Funds (continued)						
	Court Technology Fund			Crime Prevention 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						
Contributions	\$ 975,000	\$ 975,000	\$ 740,498	\$ 75,000	\$ 75,000	\$ 80,269
Investment income	55,000	55,000	128,341	300	300	249
Miscellaneous revenue						
FS 129 statutory reduction	(51,500)	(51,500)		(3,765)	(3,765)	
TOTAL REVENUES	978,500	978,500	868,839	71,535	71,535	80,518
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related	234,000	234,000	132,469			
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	234,000	234,000	132,469	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	744,500	744,500	736,370	71,535	71,535	80,518
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out				(71,250)	(72,148)	(80,269)
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(71,250)	(72,148)	(80,269)
NET CHANGE IN FUND BALANCES	744,500	744,500	736,370	285	(613)	249
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	2,086,396	2,086,396	2,076,840	613	613	647
FUND BALANCES (DEFICITS), END OF YEAR	\$ 2,830,896	\$ 2,830,896	\$ 2,813,210	\$ 898	\$ -	\$ 896

(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, 2007

Special Revenue Funds (continued)						
	Beach			Pier		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental						
Charges for services	\$ 1,300,000	\$ 1,300,000	\$ 1,056,640	\$ 119,203	\$ 119,203	\$ 139,569
Fines and forfeitures						
Contributions	86,926	86,926	8,753			
Investment income	8,000	8,000	15,671	523	523	1,956
Miscellaneous revenue						
FS 129 statutory reduction	(69,746)	(69,746)		(5,986)	(5,986)	
TOTAL REVENUES	1,325,180	1,325,180	1,081,064	113,740	113,740	141,525
EXPENDITURES:						
Current:						
General government						
Public safety	1,000,526	1,010,461	989,442			
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation	1,092,154	1,082,219	770,326	193,035	200,869	200,859
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	2,092,680	2,092,680	1,759,768	193,035	200,869	200,859
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(767,500)	(767,500)	(678,704)	(79,295)	(87,129)	(59,334)
OTHER FINANCING SOURCES (USES):						
Transfers in	452,899	620,899	620,899	71,758	79,592	71,758
Transfers out	(140,000)	(140,000)	(75,000)			
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	312,899	480,899	545,899	71,758	79,592	71,758
NET CHANGE IN FUND BALANCES	(454,601)	(286,601)	(132,805)	(7,537)	(7,537)	12,424
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	454,601	454,601	311,309	7,537	7,537	30,567
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ 168,000	\$ 178,504	\$ -	\$ -	\$ 42,991

(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, 2007

Special Revenue Funds (continued)						
	Tourist Development Tax			Tree Bank		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 5,850,000	\$ 5,850,000	\$ 5,764,454			
Special assessments						
Licenses and permits						
Intergovernmental	25,000	25,000				
Charges for services						\$ 803,100
Fines and forfeitures						
Contributions						
Investment income	22,470	22,470	65,349	\$ 30,000	\$ 30,000	109,438
Miscellaneous revenue			15,366			
FS 129 statutory reduction	(287,774)	(287,774)				
TOTAL REVENUES	5,609,696	5,609,696	5,845,169	30,000	30,000	912,538
EXPENDITURES:						
Current:						
General government	4,139,813	4,139,813	3,538,532			
Public safety						
Physical environment				233,550	300,755	97,931
Transportation						
Economic environment						
Human services						
Culture and recreation	1,972,158	2,029,158	1,446,223			
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	6,111,971	6,168,971	4,984,755	233,550	300,755	97,931
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(502,275)	(559,275)	860,414	(203,550)	(270,755)	814,607
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out	(924,116)	(867,116)	(767,077)			
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	(924,116)	(867,116)	(767,077)	-	-	-
NET CHANGE IN FUND BALANCES	(1,426,391)	(1,426,391)	93,337	(203,550)	(270,755)	814,607
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATE	1,597,295	1,597,295	2,205,418	1,260,619	1,260,619	1,615,486
FUND BALANCES (DEFICITS), END OF YEAR	\$ 170,904	\$ 170,904	\$ 2,298,755	\$ 1,057,069	\$ 989,864	\$ 2,430,093

(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, 2007

Special Revenue Funds (continued)						
	Sidewalk Mitigation			Communications Surcharge		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental						
Charges for services			\$ 77,265			
Fines and forfeitures				\$ 270,000	\$ 270,000	\$ 295,708
Contributions						
Investment income	\$ 1,200	\$ 1,200	4,053	20,000	20,000	31,443
Miscellaneous revenue						
FS 129 statutory reduction				(14,500)	(14,500)	
TOTAL REVENUES	\$ 1,200	\$ 1,200	81,318	275,500	275,500	327,151
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation	20,000	20,000	15,970			
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	20,000	20,000	15,970	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(18,800)	(18,800)	65,348	275,500	275,500	327,151
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(18,800)	(18,800)	65,348	275,500	275,500	327,151
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	25,255	25,255	71,256	433,661	433,661	456,845
FUND BALANCES (DEFICITS), END OF YEAR	\$ 6,455	\$ 6,455	\$ 136,604	\$ 709,161	\$ 709,161	\$ 783,996

(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, 2007

Special Revenue Funds (continued)						
	Davis Park Recreation			Amphitheater		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental				\$ 500,000	\$ 500,000	\$ 499,999
Charges for services	\$ 35,000	\$ 35,000	\$ 26,627	1,298,536	1,298,536	85,022
Fines and forfeitures						
Contributions	50,000	50,000	50,000	97,125	97,125	
Investment income	500	500	6,108	2,080	2,080	67,692
Miscellaneous revenue						
FS 129 statutory reduction	(4,275)	(4,275)				
TOTAL REVENUES	81,225	81,225	82,735	1,897,741	1,897,741	652,713
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation	100,000	100,000		3,621,963	3,621,963	2,160,616
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	100,000	100,000	-	3,621,963	3,621,963	2,160,616
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(18,775)	(18,775)	82,735	(1,724,222)	(1,724,222)	(1,507,903)
OTHER FINANCING SOURCES (USES):						
Transfers in				1,629,380	1,629,380	1,629,380
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	1,629,380	1,629,380	1,629,380
NET CHANGE IN FUND BALANCES	(18,775)	(18,775)	82,735	(94,842)	(94,842)	121,477
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	73,689	73,689	81,514	94,842	94,842	97,164
FUND BALANCES (DEFICITS), END OF YEAR	\$ 54,914	\$ 54,914	\$ 164,249	\$ -	\$ -	\$ 218,641

(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, 2007

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				\$ 113,000	\$ 113,000	\$ 109,798
Charges for services						
Fines and forfeitures	\$ 7,000	\$ 7,000	\$ 10,119			
Contributions						
Investment income	1,000	1,000	825	20,000	20,000	25,382
Miscellaneous revenue						
FS 129 statutory reduction	(400)	(400)		(5,150)	(5,150)	
TOTAL REVENUES	<u>7,600</u>	<u>7,600</u>	<u>10,944</u>	<u>127,850</u>	<u>127,850</u>	<u>135,180</u>
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services	12,000	12,000	12,000			
Culture and recreation				414,670	414,670	213,863
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>414,670</u>	<u>414,670</u>	<u>213,863</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(4,400)</u>	<u>(4,400)</u>	<u>(1,056)</u>	<u>(286,820)</u>	<u>(286,820)</u>	<u>(78,683)</u>
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out				(250,000)	(250,000)	
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(250,000)</u>	<u>(250,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(4,400)</u>	<u>(4,400)</u>	<u>(1,056)</u>	<u>(536,820)</u>	<u>(536,820)</u>	<u>(78,683)</u>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	5,497	5,497	19,242	641,955	641,955	553,468
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 1,097</u>	<u>\$ 1,097</u>	<u>\$ 18,186</u>	<u>\$ 105,135</u>	<u>\$ 105,135</u>	<u>\$ 474,785</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, 2007

Special Revenue Funds (continued)						
	Impact Fees Building			Impact Fees Police		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments	\$ 1,513,346	\$ 1,513,346	\$ 1,326,784	\$ 648,130	\$ 648,130	\$ 619,500
Licenses and permits						
Intergovernmental						
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	20,902	20,902	113,973	11,000	11,000	76,531
Miscellaneous revenue						
FS 129 statutory reduction	(76,712)	(76,712)		(32,957)	(32,957)	
TOTAL REVENUES	1,457,536	1,457,536	1,440,757	626,173	626,173	696,031
EXPENDITURES:						
Current:						
General government	4,352,804	4,352,804	3,620,305			
Public safety				1,440,948	1,440,948	40,431
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	4,352,804	4,352,804	3,620,305	1,440,948	1,440,948	40,431
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,895,268)	(2,895,268)	(2,179,548)	(814,775)	(814,775)	655,600
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out				(196,846)	(196,846)	
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(196,846)	(196,846)	-
NET CHANGE IN FUND BALANCES	(2,895,268)	(2,895,268)	(2,179,548)	(1,011,621)	(1,011,621)	655,600
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATE	2,942,589	2,942,589	2,679,020	1,117,529	1,117,529	1,135,146
FUND BALANCES (DEFICITS), END OF YEAR	\$ 47,321	\$ 47,321	\$ 499,472	\$ 105,908	\$ 105,908	\$ 1,790,746

(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, 2007

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	\$ 1,458,566	\$ 1,458,566	\$ 1,234,019	\$ 11,194,707	\$ 11,194,707	\$ 10,923,263
Licenses and permits						
Intergovernmental						
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	12,500	12,500	54,845	146,250	146,250	997,606
Miscellaneous revenue						
FS 129 statutory reduction	(73,553)	(73,553)		(567,048)	(567,048)	
TOTAL REVENUES	1,397,513	1,397,513	1,288,864	10,773,909	10,773,909	11,920,869
EXPENDITURES:						
Current:						
General government						
Public safety	2,200,740	2,200,740	1,408,305			
Physical environment						
Transportation				17,487,311	17,585,784	7,004,151
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	2,200,740	2,200,740	1,408,305	17,487,311	17,585,784	7,004,151
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(803,227)	(803,227)	(119,441)	(6,713,402)	(6,811,875)	4,916,718
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out	(768,776)	(768,776)	(768,776)	(300,000)	(300,000)	(300,000)
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	(768,776)	(768,776)	(768,776)	(300,000)	(300,000)	(300,000)
NET CHANGE IN FUND BALANCES	(1,572,003)	(1,572,003)	(888,217)	(7,013,402)	(7,111,875)	4,616,718
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATE	1,767,888	1,767,888	1,429,887	13,541,108	13,541,108	14,827,193
FUND BALANCES (DEFICITS), END OF YEAR	\$ 195,885	\$ 195,885	\$ 541,670	\$ 6,527,706	\$ 6,429,233	\$ 19,443,911

(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, 2007

Special Revenue Funds (continued)						
	Impact Fees Parks			Art Specialty Licenses		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments	\$ 2,890,600	\$ 2,890,600	\$ 1,955,221			
Licenses and permits						
Intergovernmental				\$ 8,500	\$ 8,500	\$ 8,454
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	27,250	27,250	170,433	600	600	847
Miscellaneous revenue						
FS 129 statutory reduction	(145,893)	(145,893)		(455)	(455)	
TOTAL REVENUES	2,771,957	2,771,957	2,125,654	8,645	8,645	9,301
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation	3,199,213	3,199,213	2,161,755	24,550	24,550	12,169
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	3,199,213	3,199,213	2,161,755	24,550	24,550	12,169
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(427,256)	(427,256)	(36,101)	(15,905)	(15,905)	(2,868)
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out	(2,045,000)	(2,045,000)	(1,102,422)			
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	(2,045,000)	(2,045,000)	(1,102,422)	-	-	-
NET CHANGE IN FUND BALANCES	(2,472,256)	(2,472,256)	(1,138,523)	(15,905)	(15,905)	(2,868)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	2,895,895	2,895,895	3,055,445	18,517	18,517	18,534
FUND BALANCES (DEFICITS), END OF YEAR	\$ 423,639	\$ 423,639	\$ 1,916,922	\$ 2,612	\$ 2,612	\$ 15,666

(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, 2007

Special Revenue Funds (continued)						
	Choose Life Specialty Licenses			E-911 Communications		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental			\$ 14,646			
Charges for services				\$ 899,063	\$ 899,063	\$ 994,112
Fines and forfeitures						
Contributions						
Investment income	\$ 200	\$ 200	699	875	875	21,511
Miscellaneous revenue						
FS 129 statutory reduction	(10)	(10)		(44,997)	(44,997)	
TOTAL REVENUES	190	190	15,345	854,941	854,941	1,015,623
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services	14,000	14,000	13,946			
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	14,000	14,000	13,946	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(13,810)	(13,810)	1,399	854,941	854,941	1,015,623
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out				(1,041,537)	(1,041,537)	(1,040,371)
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(1,041,537)	(1,041,537)	(1,040,371)
NET CHANGE IN FUND BALANCES	(13,810)	(13,810)	1,399	(186,596)	(186,596)	(24,748)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	14,397	14,397	15,701	193,072	193,072	404,145
FUND BALANCES (DEFICITS), END OF YEAR	\$ 587	\$ 587	\$ 17,100	\$ 6,476	\$ 6,476	\$ 379,397

(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, 2007

Special Revenue Funds (continued)						
	Fire District			Vilano Street Lighting		
	Original Budget	Final Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 24,526,486	\$ 24,526,486	\$ 23,693,274	\$ 18,040	\$ 18,040	\$ 18,821
Special assessments						
Licenses and permits						
Intergovernmental	280,000	280,000	81,118			
Charges for services	535,012	535,012	453,123			
Fines and forfeitures						
Contributions		4,779	5,869			
Investment income	230,000	230,000	1,407,258	188	188	843
Miscellaneous revenue		5,543	27,817			
FS 129 statutory reduction	(1,264,575)	(1,264,575)		(911)	(911)	
TOTAL REVENUES	24,306,923	24,317,245	25,668,459	17,317	17,317	19,664
EXPENDITURES:						
Current:						
General government						
Public safety	31,369,011	31,933,534	24,264,711			
Physical environment						
Transportation				18,347	18,347	12,888
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	31,369,011	31,933,534	24,264,711	18,347	18,347	12,888
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(7,062,088)	(7,616,289)	1,403,748	(1,030)	(1,030)	6,776
OTHER FINANCING SOURCES (USES):						
Transfers in	16,100	16,100	16,100			
Transfers out	(587,914)	(587,914)	(587,914)	(4,283)	(4,283)	
Long-term debt issued	7,000,000	7,000,000	6,920,001			
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	6,428,186	6,428,186	6,348,187	(4,283)	(4,283)	-
NET CHANGE IN FUND BALANCES	(633,902)	(1,188,103)	7,751,935	(5,313)	(5,313)	6,776
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATE	5,330,541	5,330,541	6,224,727	50,564	50,564	8,369
FUND BALANCES (DEFICITS), END OF YEAR	\$ 4,696,639	\$ 4,142,438	\$ 13,976,662	\$ 45,251	\$ 45,251	\$ 15,145

(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, 2007

Special Revenue Funds (continued)						
	St. Augustine South Street Lighting			Elkton Drainage		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes	\$ 38,985	\$ 38,985	\$ 37,779	\$ 29,000	\$ 29,000	\$ 28,232
Special assessments						
Licenses and permits						
Intergovernmental						
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	627	627	1,022	400	400	1,924
Miscellaneous revenue						
FS 129 statutory reduction	(1,981)	(1,981)		(1,470)	(1,470)	
TOTAL REVENUES	37,631	37,631	38,801	27,930	27,930	30,156
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation	42,164	42,164	37,637	28,147	28,147	23,640
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	42,164	42,164	37,637	28,147	28,147	23,640
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(4,533)	(4,533)	1,164	(217)	(217)	6,516
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(4,533)	(4,533)	1,164	(217)	(217)	6,516
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	4,533	4,533	4,527	3,039	3,039	25,755
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 5,691	\$ 2,822	\$ 2,822	\$ 32,271

(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, 2007

Special Revenue Funds (continued)						
	Thompson Bailey Road MSBU			Private Roads MSBU		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments	\$ 20,065	\$ 20,065	\$ 19,642	\$ 47,083	\$ 47,083	\$ 45,881
Licenses and permits						
Intergovernmental						
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	450	450	670	530	530	2,181
Miscellaneous revenue						
FS129 statutory reduction	(1,026)	(1,026)		(2,381)	(2,381)	
TOTAL REVENUES	19,489	19,489	20,312	45,232	45,232	48,062
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation	403	403	393	6,643	9,446	7,451
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges				10,123	16,276	15,797
Issuance costs						
TOTAL EXPENDITURES	403	403	393	16,766	25,722	23,248
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	19,086	19,086	19,919	28,466	19,510	24,814
OTHER FINANCING SOURCES (USES):						
Transfers in					65,000	59,215
Transfers out	(19,086)	(19,086)	(19,921)	(31,122)	(87,166)	
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	(19,086)	(19,086)	(19,921)	(31,122)	(22,166)	59,215
NET CHANGE IN FUND BALANCES	-	-	(2)	(2,656)	(2,656)	84,029
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	0	0	2	2,656	2,656	(232,224)
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (148,195)

(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, 2007

Special Revenue Funds (continued)						
	Treasure Beach MSBU			Northwest Recreation		
	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			\$ 243	\$ 50,000	\$ 50,000	\$ 50,000
Miscellaneous revenue				500	500	4,975
FS129 statutory reduction				20,976	20,976	29,618
				(1,074)	(1,074)	
TOTAL REVENUES	\$ -	\$ -	243	70,402	70,402	84,593
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation	4,346	4,346				
Economic environment						
Human services						
Culture and recreation				100,000	106,000	6,000
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	4,346	4,346	-	100,000	106,000	6,000
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(4,346)	(4,346)	243	(29,598)	(35,598)	78,593
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(4,346)	(4,346)	243	(29,598)	(35,598)	78,593
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	4,346	4,346	(40,254)	59,391	59,391	68,772
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ (40,011)	\$ 29,793	\$ 23,793	\$ 147,365

(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, 2007

Special Revenue Funds (continued)						
	World Commerce Center DRI			St. Johns County Community Redevelopment Agency		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes				\$ 1,478,503	\$ 1,478,503	\$ 1,473,956
Special assessments			\$ 3,788			
Licenses and permits						
Intergovernmental						
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	\$ 1,750	\$ 1,750	2,852	301,250	301,250	660,924
Miscellaneous revenue						
FS129 statutory reduction				(15,063)	(15,063)	
TOTAL REVENUES	1,750	1,750	6,640	1,764,690	1,764,690	2,134,880
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment				9,936,946	16,605,414	8,319,038
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	-	-	-	9,936,946	16,605,414	8,319,038
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,750	1,750	6,640	(8,172,256)	(14,840,724)	(6,184,158)
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out				(1,079,434)	(3,179,434)	(3,179,434)
Long-term debt issued					8,733,000	13,293,000
Premium on long-term debt issued					103,667	471,191
Sale of capital assets				-	-	39,500
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(1,079,434)	5,657,233	10,624,257
NET CHANGE IN FUND BALANCES	1,750	1,750	6,640	(9,251,690)	(9,183,491)	4,440,099
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	49,040	49,040	49,455	9,913,080	9,913,080	5,245,478
FUND BALANCES (DEFICITS), END OF YEAR	\$ 50,790	\$ 50,790	\$ 56,095	\$ 661,390	\$ 729,589	\$ 9,685,577

(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, 2007

Special Revenue Funds (continued)						
	Driver's Education Safety Fund			Court Modernization		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental						
Charges for services						
Fines and forfeitures	\$ 80,000	\$ 80,000	\$ 139,020	\$ 886,900	\$ 882,900	\$ 703,485
Contributions						
Investment income	2,500	2,500	5,151	38,000	42,000	11,962
Miscellaneous revenue						
FS129 statutory reduction	(4,125)	(4,125)				
TOTAL REVENUES	78,375	78,375	144,171	924,900	924,900	715,447
EXPENDITURES:						
Current:						
General government						
Public safety	125,000	125,000	125,000			
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related				1,000,000	1,000,000	916,095
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	125,000	125,000	125,000	1,000,000	1,000,000	916,095
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(46,625)	(46,625)	19,171	(75,100)	(75,100)	(200,648)
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(46,625)	(46,625)	19,171	(75,100)	(75,100)	(200,648)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	148,348	148,348	148,089	877,372	877,372	877,372
FUND BALANCES (DEFICITS), END OF YEAR	\$ 101,723	\$ 101,723	\$ 167,260	\$ 802,272	\$ 802,272	\$ 676,724

(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, 2007

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	\$ 283,220	\$ 267,920	\$ 224,479	\$ 122,500	\$ 118,600	\$ 104,675
Fines and forfeitures						
Contributions						
Investment income	13,000	28,300	30,902	5,500	9,400	10,396
Miscellaneous revenue						
FS129 statutory reduction						
TOTAL REVENUES	296,220	296,220	255,381	128,000	128,000	115,071
EXPENDITURES:						
Current:						
General government	300,000	300,000	152,457			
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related				121,000	121,000	71,116
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	300,000	300,000	152,457	121,000	121,000	71,116
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(3,780)	(3,780)	102,924	7,000	7,000	43,955
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(3,780)	(3,780)	102,924	7,000	7,000	43,955
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	474,498	474,498	474,498	161,831	161,831	161,831
FUND BALANCES (DEFICITS), END OF YEAR	\$ 470,718	\$ 470,718	\$ 577,422	\$ 168,831	\$ 168,831	\$ 205,786

(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, 2007

Special Revenue Funds (continued)						
	School Crossing Guards Fund			HIDTA Fund		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental				\$ 2,336,000	\$ 2,336,000	\$ 1,981,471
Charges for services						
Fines and forfeitures						
Contributions						
Investment income						
Miscellaneous revenue						
FS129 statutory reduction						
TOTAL REVENUES	\$ -	\$ -	\$ -	2,336,000	2,336,000	1,981,471
EXPENDITURES:						
Current:						
General government						
Public safety	468,718	579,218	532,135	2,336,000	2,336,000	1,981,471
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	468,718	579,218	532,135	2,336,000	2,336,000	1,981,471
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(468,718)	(579,218)	(532,135)	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers in	468,718	468,718	468,718			
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	468,718	468,718	468,718	-	-	-
NET CHANGE IN FUND BALANCES	-	(110,500)	(63,417)	-	-	-
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	316,696	316,696	316,696	-	-	-
FUND BALANCES (DEFICITS), END OF YEAR	\$ 316,696	\$ 206,196	\$ 253,279	\$ -	\$ -	\$ -

(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, 2007

Special Revenue Funds (continued)						
	Canteen Fund			Equitable Sharing Proceeds Fund		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental				\$ 4,552	\$ 4,552	\$ 4,552
Charges for services	\$ 558,000	\$ 558,000	\$ 538,658			
Fines and forfeitures						
Contributions						
Investment income						168
Miscellaneous revenue						
FS129 statutory reduction						
TOTAL REVENUES	<u>558,000</u>	<u>558,000</u>	<u>538,658</u>	<u>4,552</u>	<u>4,552</u>	<u>4,720</u>
EXPENDITURES:						
Current:						
General government						
Public safety	558,000	558,000	551,865	4,552	4,552	
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>558,000</u>	<u>558,000</u>	<u>551,865</u>	<u>4,552</u>	<u>4,552</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(13,207)</u>	<u>-</u>	<u>-</u>	<u>4,720</u>
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>(13,207)</u>	<u>-</u>	<u>-</u>	<u>4,720</u>
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	<u>134,103</u>	<u>134,103</u>	<u>134,103</u>	<u>2,739</u>	<u>2,739</u>	<u>2,739</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 134,103</u>	<u>\$ 134,103</u>	<u>\$ 120,896</u>	<u>\$ 2,739</u>	<u>\$ 2,739</u>	<u>\$ 7,459</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, 2007

	Special Revenue Funds (concluded)			Debt Service Funds		
	NET Fund			Transportation Improvement Revenue Refunding Bonds, Series 2002		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental	\$ 347,233	\$ 347,233	\$ 9,283	\$ 1,069,384	\$ 1,069,384	\$ 1,020,142
Charges for services						
Fines and forfeitures						
Contributions						
Investment income			4,231	15,000	15,000	39,442
Miscellaneous revenue						
FS129 statutory reduction				(750)	(750)	
TOTAL REVENUES	347,233	347,233	13,514	1,083,634	1,083,634	1,059,584
EXPENDITURES:						
Current:						
General government						
Public safety	347,233	347,233	13,514			
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement				1,075,000	1,075,000	1,075,000
Interest and fiscal charges				32,250	32,250	32,250
Issuance costs						
TOTAL EXPENDITURES	347,233	347,233	13,514	1,107,250	1,107,250	1,107,250
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	(23,616)	(23,616)	(47,666)
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-	(23,616)	(23,616)	(47,666)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	-	-	0	23,616	23,616	47,666
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(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, 2007

	Debt Service Funds (continued)					
	Transportation Improvement Revenue Bonds, Series 2003			Transportation Improvement Revenue Bonds, Series 2006		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental	\$ 1,209,793	\$ 1,209,793	\$ 1,209,793	\$ 1,301,845	\$ 1,301,845	\$ 1,301,845
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	75,000	75,000	67,902			23,518
Miscellaneous revenue						
FS129 statutory reduction	(3,750)	(3,750)				
TOTAL REVENUES	1,281,043	1,281,043	1,277,695	1,301,845	1,301,845	1,325,363
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement						
Interest and fiscal charges	1,371,168	1,371,168	1,371,168	1,301,845	1,301,845	1,127,183
Issuance costs				805,419	805,419	615,209
TOTAL EXPENDITURES	1,371,168	1,371,168	1,371,168	2,107,264	2,107,264	1,742,392
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(90,125)	(90,125)	(93,473)	(805,419)	(805,419)	(417,029)
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out		(2,097,800)	(2,097,800)			
Long-term debt issued				805,419	805,419	631,513
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	(2,097,800)	(2,097,800)	805,419	805,419	631,513
NET CHANGE IN FUND BALANCES	(90,125)	(2,187,925)	(2,191,273)	-	-	214,484
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	2,261,110	2,261,110	2,305,779			
FUND BALANCES (DEFICITS), END OF YEAR	\$ 2,170,985	\$ 73,185	\$ 114,506	\$ -	\$ -	\$ 214,484

(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, 2007

	Debt Service Funds (continued)					
	Sales Tax Revenue Refunding Bonds, Series 1998 & 2002			Sales Tax Revenue Bonds, Series 2004		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental	\$ 1,498,268	\$ 1,498,268	\$ 1,498,268	\$ 2,090,827	\$ 2,090,827	\$ 2,090,827
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	20,000	20,000	65,233	15,000	15,000	56,754
Miscellaneous revenue						
FS129 statutory reduction	(1,000)	(1,000)				
TOTAL REVENUES	1,517,268	1,517,268	1,563,501	2,105,827	2,105,827	2,147,581
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement	855,000	855,000	855,000	70,000	70,000	70,000
Interest and fiscal charges	688,131	688,131	668,131	2,036,287	2,036,287	2,036,286
Issuance costs						
TOTAL EXPENDITURES	1,543,131	1,543,131	1,523,131	2,106,287	2,106,287	2,106,286
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(25,863)	(25,863)	40,370	(460)	(460)	41,295
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(25,863)	(25,863)	40,370	(460)	(460)	41,295
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	25,863	25,863	54,294	460	460	25,517
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 94,664	\$ -	\$ -	\$ 66,812

(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, 2007

Debt Service Funds (continued)						
	Sales Tax Revenue Bonds, Series 2006			Ponte Vedra MSD State Revolving Loan		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments				\$ 360,000	\$ 360,000	\$ 356,748
Licenses and permits						
Intergovernmental	\$ 2,620,763	\$ 2,620,763	\$ 2,620,763			
Charges for services						
Fines and forfeitures						
Contributions						
Investment income			51,511	23,675	23,675	69,274
Miscellaneous revenue						
FS129 statutory reduction				(19,184)	(19,184)	
TOTAL REVENUES	<u>2,620,763</u>	<u>2,620,763</u>	<u>2,672,274</u>	<u>364,491</u>	<u>364,491</u>	<u>426,022</u>
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment				14,600	22,119	22,119
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement	705,000	705,000		200,710	197,429	197,429
Interest and fiscal charges	1,915,763	1,915,763	1,813,322	146,844	149,762	149,761
Issuance costs	955,000	955,000	659,663			
TOTAL EXPENDITURES	<u>3,575,763</u>	<u>3,575,763</u>	<u>2,472,985</u>	<u>362,154</u>	<u>369,310</u>	<u>369,309</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(955,000)</u>	<u>(955,000)</u>	<u>199,289</u>	<u>2,337</u>	<u>(4,819)</u>	<u>56,713</u>
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out						
Long-term debt issued	955,000	955,000	672,028			
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	<u>955,000</u>	<u>955,000</u>	<u>672,028</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	-	871,317	2,337	(4,819)	56,713
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED				1,045,558	1,045,558	1,244,188
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 871,317</u>	<u>\$ 1,047,895</u>	<u>\$ 1,040,739</u>	<u>\$ 1,300,901</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, 2007

Debt Service Funds (continued)						
	\$30M FLGFC Pooled Commercial Paper Program			St. Johns County Community Redevelopment Agency Notes		
	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	\$ 17,944	\$ 17,944	\$ 87,125			\$ 15,967
Miscellaneous revenue						
FS129 statutory reduction						
TOTAL REVENUES	<u>17,944</u>	<u>17,944</u>	<u>87,125</u>	<u>\$ -</u>	<u>\$ -</u>	<u>15,967</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	4,402,000	4,402,000	3,112,000	100,000	1,000,000	1,000,000
Interest and fiscal charges	1,066,736	1,066,736	630,003	48,202	159,958	159,958
Issuance costs	35,000	35,000	28,000	510	32,000	32,000
TOTAL EXPENDITURES	<u>5,503,736</u>	<u>5,503,736</u>	<u>3,770,003</u>	<u>148,712</u>	<u>1,191,958</u>	<u>1,191,958</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(5,485,792)</u>	<u>(5,485,792)</u>	<u>(3,682,878)</u>	<u>(148,712)</u>	<u>(1,191,958)</u>	<u>(1,175,991)</u>
OTHER FINANCING SOURCES (USES):						
Transfers in	5,503,734	5,503,734	3,769,825	148,202	148,202	148,202
Transfers out						
Long-term debt issued			45,170		1,332,000	1,332,000
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,503,734</u>	<u>5,503,734</u>	<u>3,814,995</u>	<u>148,202</u>	<u>1,480,202</u>	<u>1,480,202</u>
NET CHANGE IN FUND BALANCES	17,942	17,942	132,117	(510)	288,244	304,211
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	<u>32,327</u>	<u>32,327</u>	<u>16,259</u>	<u>510</u>	<u>510</u>	<u>1,144</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 50,269</u>	<u>\$ 50,269</u>	<u>\$ 148,376</u>	<u>\$ -</u>	<u>\$ 288,754</u>	<u>\$ 305,355</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, 2007

Debt Service Funds (continued)						
	GE Capital Note			State Revenue Sharing Revenue Bonds, Series 2005		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental				\$ 1,227,873	\$ 1,227,873	\$ 1,227,873
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	\$ 500	\$ 500	\$ 1,258	3,000	3,000	28,504
Miscellaneous revenue						
FS129 statutory reduction						
TOTAL REVENUES	\$ 500	\$ 500	1,258	\$ 1,230,873	\$ 1,230,873	1,256,377
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:						
Debt service:						
Principal retirement	108,245	108,245	108,244	400,000	400,000	400,000
Interest and fiscal charges	50,312	50,312	50,312	827,873	827,873	827,873
Issuance costs						
TOTAL EXPENDITURES	158,557	158,557	158,556	1,227,873	1,227,873	1,227,873
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(158,057)	(158,057)	(157,298)	3,000	3,000	28,504
OTHER FINANCING SOURCES (USES):						
Transfers in	143,756	143,756	143,756			
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	143,756	143,756	143,756	-	-	-
NET CHANGE IN FUND BALANCES	(14,301)	(14,301)	(13,542)	3,000	3,000	28,504
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	14,301	14,301	15,880	21,921	21,921	35,835
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 2,338	\$ 24,921	\$ 24,921	\$ 64,339

(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, 2007

	Debt Service Funds (concluded)			Capital Project Funds		
	Fannie Mae \$2 Note Series 2006			Library Buildings		
	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			\$ 3,290			\$ 4,157
Miscellaneous revenue						
FS129 statutory reduction						
TOTAL REVENUES	\$ -	\$ -	3,290	\$ -	\$ -	4,157
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:				85,000	85,000	35,300
Debt service:						
Principal retirement		211,200				
Interest and fiscal charges		78,800	78,800			
Issuance costs						
TOTAL EXPENDITURES	-	290,000	78,800	85,000	85,000	35,300
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(290,000)	(75,510)	(85,000)	(85,000)	(31,143)
OTHER FINANCING SOURCES (USES):						
Transfers in		290,000	290,000	22,230	22,230	22,230
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	290,000	290,000	22,230	22,230	22,230
NET CHANGE IN FUND BALANCES	-	-	214,490	(62,770)	(62,770)	(8,913)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED				62,770	62,770	63,208
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 214,490	\$ -	\$ -	\$ 54,295

(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, 2007

Capital Project Funds (continued)						
	Southeast Annex			Northwest Road Project		
	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			\$ 47,528	\$ 14,000	\$ 14,000	\$ 22,761
Miscellaneous revenue						
FS 129 statutory reduction						
TOTAL REVENUES	\$ -	\$ -	47,528	14,000	14,000	22,761
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:	2,450,000	2,450,000	887,280	3,164,049	1,540,276	1,540,276
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	2,450,000	2,450,000	887,280	3,164,049	1,540,276	1,540,276
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,450,000)	(2,450,000)	(839,752)	(3,150,049)	(1,526,276)	(1,517,515)
OTHER FINANCING SOURCES (USES):						
Transfers in				1,956,234	1,956,234	1,225,000
Transfers out						
Long-term debt issued	2,450,000	2,450,000	2,085,829			
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	2,450,000	2,450,000	2,085,829	1,956,234	1,956,234	1,225,000
NET CHANGE IN FUND BALANCES	-	-	1,246,077	(1,193,815)	429,958	(292,515)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	-	-	148,142	1,305,785	1,305,785	1,326,715
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 1,394,219	\$ 111,970	\$ 1,735,743	\$ 1,034,200

(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, 2007

Capital Project Funds (continued)						
	Transportation Revenue Bond Projects, Series 2003			Transportation Revenue Bond Projects, Series 2006		
	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	\$ 4,000	\$ 4,000	\$ 103,772	\$ 654,632	\$ 654,632	\$ 1,375,761
Miscellaneous revenue						
FS 129 statutory reduction	(200)	(200)				
TOTAL REVENUES	3,800	3,800	103,772	654,632	654,632	1,375,761
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:	2,966,507	2,966,507	2,016,205	26,753,347	26,753,347	326,237
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	2,966,507	2,966,507	2,016,205	26,753,347	26,753,347	326,237
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,962,707)	(2,962,707)	(1,912,433)	(26,098,715)	(26,098,715)	1,049,524
OTHER FINANCING SOURCES (USES):						
Transfers in					2,097,800	2,097,800
Transfers out				(5,981,234)	(5,981,234)	(4,101,926)
Long-term debt issued				32,734,581	32,734,581	28,613,487
Premium on long-term debt issued						2,023,294
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	26,753,347	28,851,147	28,632,655
NET CHANGE IN FUND BALANCES	(2,962,707)	(2,962,707)	(1,912,433)	654,632	2,752,432	29,682,179
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	2,962,707	2,962,707	3,191,152			
FUND BALANCES (DEFICITS), END OF YEAR	\$ -	\$ -	\$ 1,278,719	\$ 654,632	\$ 2,752,432	\$ 29,682,179

(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, 2007

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	\$ 430,000	\$ 430,000	\$ 200,000			\$ 98,894
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	36,750	36,750	116,910	\$ 28,482	\$ 28,482	76,670
Miscellaneous revenue						
FS 129 statutory reduction						
TOTAL REVENUES	466,750	466,750	316,910	28,482	28,482	175,564
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:	4,666,953	4,666,953	3,312,186	630,916	630,916	100,000
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	4,666,953	4,666,953	3,312,186	630,916	630,916	100,000
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(4,200,203)	(4,200,203)	(2,995,276)	(602,434)	(602,434)	75,564
OTHER FINANCING SOURCES (USES):						
Transfers in	1,180,000	1,180,000	830,000	574,116	574,116	517,116
Transfers out				(283,529)	(283,529)	(283,529)
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	1,180,000	1,180,000	830,000	290,587	290,587	233,587
NET CHANGE IN FUND BALANCES	(3,020,203)	(3,020,203)	(2,165,276)	(311,847)	(311,847)	309,151
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	\$ 3,302,942	3,302,942	3,218,405	1,393,366	1,393,366	1,422,905
FUND BALANCES (DEFICITS), END OF YEAR	\$ 282,739	\$ 282,739	\$ 1,053,129	\$ 1,081,519	\$ 1,081,519	\$ 1,732,056

(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, 2007

Capital Project Funds (continued)						
	Holmes Boulevard			St. Johns County Transit System Projects		
	Beginning Budget	Ending Budget	Actual	Beginning Budget	Ending Budget	Actual
REVENUES:						
Taxes						
Special assessments						
Licenses and permits						
Intergovernmental				\$ 1,047,032	\$ 1,651,404	\$ 2,868,507
Charges for services						
Fines and forfeitures						
Contributions					100,000	
Investment income	\$ 5,000	\$ 5,000	\$ 15,085			13,602
Miscellaneous revenue						
FS 129 statutory reduction						
TOTAL REVENUES	5,000	5,000	15,085	\$ 1,047,032	1,751,404	2,882,109
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation				490,412	868,733	688,113
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:	530,078	530,078	503,609	2,559,485	3,226,146	2,638,696
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	530,078	530,078	503,609	3,049,897	4,094,879	3,326,809
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(525,078)</u>	<u>(525,078)</u>	<u>(488,524)</u>	<u>(2,002,865)</u>	<u>(2,343,475)</u>	<u>(444,700)</u>
OTHER FINANCING SOURCES (USES):						
Transfers in	150,000	150,000	150,000	276,489	617,099	376,489
Transfers out						
Long-term debt issued						
Premium on long-term debt issued						
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	150,000	150,000	150,000	276,489	617,099	376,489
NET CHANGE IN FUND BALANCES	(375,078)	(375,078)	(338,524)	(1,726,376)	(1,726,376)	(68,211)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	386,846	386,846	418,026	1,726,376	1,726,376	118,207
FUND BALANCES (DEFICITS), END OF YEAR	\$ 11,768	\$ 11,768	\$ 79,502	\$ -	\$ -	\$ 49,996

(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, 2007

Capital Project Funds (continued)						
	Sales Tax Revenue Bond Projects, Series 2004			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			\$ 112,500		\$ 6,516,875	\$ 4,148,731
Charges for services						
Fines and forfeitures						
Contributions						
Investment income	\$ 167,945	\$ 167,945	403,661			1,433,865
Miscellaneous revenue						
FS 129 statutory reduction						
TOTAL REVENUES	\$ 167,945	\$ 167,945	516,161	\$ -	6,516,875	5,582,596
EXPENDITURES:						
Current:						
General government						
Public safety						
Physical environment						
Transportation						
Economic environment						
Human services						
Culture and recreation						
Court related						
Capital outlay:	17,137,970	17,140,470	15,600,530	41,940,000	46,561,875	15,538,327
Debt service:						
Principal retirement						
Interest and fiscal charges						
Issuance costs						
TOTAL EXPENDITURES	17,137,970	17,140,470	15,600,530	41,940,000	46,561,875	15,538,327
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(16,970,025)</u>	<u>(16,972,525)</u>	<u>(15,084,369)</u>	<u>(41,940,000)</u>	<u>(40,045,000)</u>	<u>(9,955,731)</u>
OTHER FINANCING SOURCES (USES):						
Transfers in						
Transfers out						
Long-term debt issued				41,940,000	40,045,000	37,202,973
Premium on long-term debt issued						2,741,703
Sale of capital assets						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	41,940,000	40,045,000	39,944,676
NET CHANGE IN FUND BALANCES	(16,970,025)	(16,972,525)	(15,084,369)	-	-	29,988,945
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	<u>16,988,275</u>	<u>16,988,275</u>	<u>16,143,458</u>			
FUND BALANCES (DEFICITS), END OF YEAR	\$ 18,250	\$ 15,750	\$ 1,059,089	\$ -	\$ -	\$ 29,988,945

(continued)

ST. JOHNS COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES-BUDGET AND ACTUAL-
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

<u>Capital Project Funds (concluded)</u>			
<u>State Revenue Sharing Revenue Bond Projects, Series 2005</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	\$ 157,188	\$ 157,188	\$ 850,967
Miscellaneous revenue			
FS 129 statutory reduction			
TOTAL REVENUES	<u>157,188</u>	<u>157,188</u>	<u>850,967</u>
EXPENDITURES:			
Current:			
General government			
Public safety			
Physical environment			
Transportation			
Economic environment			
Human services			
Culture and recreation			
Court related			
Capital outlay:	15,350,517	15,369,517	2,437,331
Debt service:			
Principal retirement			
Interest and fiscal charges			
Issuance costs			
TOTAL EXPENDITURES	<u>15,350,517</u>	<u>15,369,517</u>	<u>2,437,331</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(15,193,329)</u>	<u>(15,212,329)</u>	<u>(1,586,364)</u>
OTHER FINANCING SOURCES (USES):			
Transfers in			
Transfers out			
Long-term debt issued			
Premium on long-term debt issued			
Sale of capital assets			
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(15,193,329)	(15,212,329)	(1,586,364)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR AS RESTATED	<u>15,221,815</u>	<u>15,221,815</u>	<u>15,243,526</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 28,486</u>	<u>\$ 9,486</u>	<u>\$ 13,657,162</u>

(concluded)

NON-MAJOR BUSINESS-TYPE ACTIVITIES

ENTERPRISE FUNDS DESCRIPTIONS

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

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

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

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

ST. JOHNS COUNTY, FLORIDA
COMBINING STATEMENT OF NET ASSETS - NONMAJOR ENTERPRISE FUNDS
SEPTEMBER 30, 2007

	Business-type Activities - Nonmajor Enterprise Funds			
	Solid Waste	Golf Course	Convention Center	Totals
ASSETS				
Current assets:				
Equity in pooled cash and cash equivalents	\$ 5,955,236	\$ 340,055	\$ 455,569	\$ 6,750,860
Investments	8,759,564			8,759,564
Accounts receivable, net	1,022,236	2,832	38,111	1,063,179
Interest receivable	94,045			94,045
Due from other funds	10,412			10,412
Other assets	28,281	26,515	478,080	532,876
Inventory		48,734		48,734
Restricted assets:				
Cash and cash equivalents	20,931	23,328	776,871	821,130
Investments	1,425,766			1,425,766
Non-current assets:				
Land	1,727,127	1,795,363		3,522,490
Golf course land improvements		5,185,385		5,185,385
Buildings and improvements	1,637,141	807,564	11,000,000	13,444,705
Furniture and equipment	1,103,033	1,025,581		2,128,614
Accumulated depreciation	(1,499,795)	(1,964,627)	(1,980,000)	(5,444,422)
Construction in progress	4,480,202	-		4,480,202
TOTAL ASSETS	24,764,179	7,290,730	10,768,631	42,823,540
LIABILITIES:				
Current liabilities:				
Accounts payable and accrued liabilities	3,806,204	100,616		3,906,820
Customer deposits	20,931			20,931
Due to other funds	3,152	543,861		547,013
Due to other governments		6,454		6,454
Bonds and notes payable	215,000	30,000	895,000	1,140,000
Compensated absences	44,719	13,666		58,385
Non-current liabilities:				
Accrued landfill closure and post-closure costs	6,688,489			6,688,489
Interest payable		15,828	193,537	209,365
Other liabilities		3,103		3,103
Bonds and notes payable	3,735,000	1,379,766	12,355,210	17,469,976
Compensated absences	35,318	92,737		128,055
TOTAL LIABILITIES	14,548,813	2,186,031	13,443,747	30,178,591
NET ASSETS				
Invested in capital assets, net of related debt	2,071,942	5,439,500	(4,230,210)	3,281,232
Restricted for:				
Bond construction	1,425,766			1,425,766
Unrestricted	6,717,658	(334,801)	1,555,094	7,937,951
TOTAL NET ASSETS	\$ 10,215,366	\$ 5,104,699	\$ (2,675,116)	\$ 12,644,949

ST. JOHNS COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET ASSETS- NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

	<u>Business-type Activities - Nonmajor Enterprise Funds</u>			
	<u>Solid Waste</u>	<u>Golf Course</u>	<u>Convention Center</u>	<u>Totals</u>
OPERATING REVENUES:				
Charges for services	\$ 13,251,760	\$ 1,810,083	\$ 630,217	\$ 15,692,060
Special assessment revenue			696,110	696,110
Other operating revenue	60,491	108,098	51	168,640
Merchandise sales		53,936		53,936
	<u>13,312,251</u>	<u>1,972,117</u>	<u>1,326,378</u>	<u>16,610,746</u>
OPERATING EXPENSES:				
Contractual services	12,688,764	78,822		12,767,586
Salaries and benefits	801,876	1,160,133		1,962,009
Operating and maintenance expenses	293,103	525,395	262,630	1,081,128
Loss from early asset retirement		4,065		4,065
Depreciation	161,722	253,451	220,000	635,173
	<u>13,945,465</u>	<u>2,021,866</u>	<u>482,630</u>	<u>16,449,961</u>
OPERATING (LOSS) INCOME	<u>(633,214)</u>	<u>(49,749)</u>	<u>843,748</u>	<u>160,785</u>
NON-OPERATING REVENUES (EXPENSES):				
Investment income	677,827	23,559	56,651	758,037
Interest expense	(154,015)	(87,549)	(666,356)	(907,920)
Franchise fees	891,437			891,437
	<u>1,415,249</u>	<u>(63,990)</u>	<u>(609,705)</u>	<u>741,554</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>782,035</u>	<u>(113,739)</u>	<u>234,043</u>	<u>902,339</u>
TRANSFERS:				
Transfers in		125,000	249,961	374,961
INCREASE (DECREASE) IN NET ASSETS	<u>782,035</u>	<u>11,261</u>	<u>484,004</u>	<u>1,277,300</u>
NET ASSETS, BEGINNING OF YEAR AS RESTATED	<u>9,433,331</u>	<u>5,093,438</u>	<u>(3,159,120)</u>	<u>11,367,649</u>
NET ASSETS, END OF YEAR	<u>\$ 10,215,366</u>	<u>\$ 5,104,699</u>	<u>\$ (2,675,116)</u>	<u>\$ 12,644,949</u>

ST. JOHNS COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS - NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Business-type Activities - Nonmajor Enterprise Funds			
	Solid Waste	Golf Course	Convention Center	Totals
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers	\$ 13,113,755	\$ 1,972,117	\$ 1,312,855	\$ 16,398,727
Payments to suppliers	(10,606,769)	(568,628)	(20)	(11,175,417)
Payments to employees	(793,589)	(1,155,230)		(1,948,819)
Net cash (used in) provided by operating activities	1,713,397	248,259	1,312,835	3,274,491
NONCAPITAL FINANCING ACTIVITIES:				
Transfers in		125,000	249,961	374,961
Franchise fees	891,437			891,437
Net cash provided by noncapital financing activities	891,437	125,000	249,961	1,266,398
CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition and construction of capital assets	(3,311,215)	(95,302)		(3,406,517)
Long-term debt proceeds	4,155,000			4,155,000
Debt issuance expenses	(30,133)			(30,133)
Principal payments on revenue bonds	(205,000)	(30,000)	(875,000)	(1,110,000)
Principal payments on long-term lease		(55,323)		(55,323)
Interest paid on revenue bonds, loans and lease obligations	(154,015)	(100,424)	(672,919)	(927,358)
Net cash used in capital and related financing activities	454,637	(281,049)	(1,547,919)	(1,374,331)
INVESTING ACTIVITIES:				
Investment purchases	(5,905,224)			(5,905,224)
Proceeds from sale of investments	4,287,323			4,287,323
Investment income received	661,107	23,559	56,651	741,317
Net cash (used in) provided by investing activities	(956,794)	23,559	56,651	(876,584)
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	2,102,677	115,769	71,528	2,289,974
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR AS RESTATED	3,873,490	247,614	1,160,912	5,282,016
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 5,976,167	\$ 363,383	\$ 1,232,440	\$ 7,571,990
NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES:				
Change in fair value of investments	(125,538)			(125,538)
Reconciliation of operating income (loss) to net cash provided by operating activities:				
Operating (loss) income	\$ (633,214)	\$ (49,749)	\$ 843,748	\$ 160,785
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	161,722	253,451	220,000	635,173
Amortization of bond issuance cost	1,852	2,723	262,630	267,205
Loss from early asset retirements		4,065		4,065
Change in accounts receivable	(190,838)		(13,523)	(204,361)
Change in due from other funds	(7,658)			(7,658)
Change in inventory		(8,483)		(8,483)
Change in other assets		1,760		1,760
Change in accounts payable and accrued liabilities	2,592,268	37,260	(20)	2,629,508
Change in customer deposits	750			750
Change in due to other funds	(436)	493		57
Change in due to other governments		(627)		(627)
Change in accrued landfill closure and post-closure costs	(219,336)			(219,336)
Change in accrued compensated absences	8,287	4,903		13,190
Change in other liabilities		2,463		2,463
Net cash (used in) provided by operating activities	\$ 1,713,397	\$ 248,259	\$ 1,312,835	\$ 3,274,491

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, 2007

	Worker's Compensation Insurance	Health Insurance	Totals
ASSETS			
Equity in pooled cash and cash equivalents	\$ 3,864,959	\$ 3,166,632	\$ 7,031,591
Cash with claims administrator		110,875	110,875
Accounts receivable, net	-	187	187
Due from other funds	50,619	215,947	266,566
TOTAL ASSETS	3,915,578	3,493,641	7,409,219
LIABILITIES			
Accounts payable and accrued liabilities	-	13,028	13,028
Estimated liability for self insured losses		1,644,119	1,644,119
TOTAL LIABILITIES	-	1,657,147	1,657,147
NET ASSETS			
Unrestricted	3,915,578	1,836,494	5,752,072
TOTAL NET ASSETS	\$ 3,915,578	\$ 1,836,494	\$ 5,752,072

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN FUND NET ASSETS - INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Worker's Compensation Insurance	Health Insurance	Totals
OPERATING REVENUES:			
Charges for services	\$ 4,999,604	\$ 16,213,584	\$ 21,213,188
Other operating revenue	27	274,001	274,028
Total operating revenues	<u>4,999,631</u>	<u>16,487,585</u>	<u>21,487,216</u>
OPERATING EXPENSES:			
Contractual services	2,981,044	14,478,162	17,459,206
Operating and maintenance expenses		<u>32,776</u>	<u>32,776</u>
Total operating expenses	<u>2,981,044</u>	<u>14,510,938</u>	<u>17,491,982</u>
OPERATING INCOME (LOSS)	2,018,587	1,976,647	3,995,234
NON-OPERATING REVENUES:			
Investment income	<u>130,109</u>	<u>93,580</u>	<u>223,689</u>
INCOME (LOSS) BEFORE TRANSFERS	2,148,696	2,070,227	4,218,923
TRANSFERS:			
Transfers in		<u>25,000</u>	<u>25,000</u>
INCREASE (DECREASE) IN NET ASSETS	2,148,696	2,095,227	4,243,923
NET ASSETS, BEGINNING OF YEAR	<u>1,766,882</u>	<u>(258,733)</u>	<u>1,508,149</u>
NET ASSETS, END OF YEAR	<u>\$ 3,915,578</u>	<u>\$ 1,836,494</u>	<u>\$ 5,752,072</u>

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF CASH FLOWS -
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Worker's Compensation Insurance	Health Insurance	Totals
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	\$ 5,105,460	\$ 16,660,163	\$ 21,765,623
Payments to suppliers	(2,981,045)	(14,500,442)	(17,481,487)
Net cash provided by (used in) operating activities	<u>2,124,415</u>	<u>2,159,721</u>	<u>4,284,136</u>
NONCAPITAL FINANCING ACTIVITIES:			
Transfer in		25,000	25,000
Net cash provided by noncapital financing activities	<u>-</u>	<u>25,000</u>	<u>25,000</u>
INVESTING ACTIVITIES:			
Investment income received	130,109	93,580	223,689
Net cash provided by investing activities	<u>130,109</u>	<u>93,580</u>	<u>223,689</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	2,254,524	2,278,301	4,532,825
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	1,610,435	888,331	2,498,766
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 3,864,959</u>	<u>\$ 3,166,632</u>	<u>\$ 7,031,591</u>
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating income (loss)	\$ 2,018,587	\$ 1,976,647	\$ 3,995,234
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Change in accounts receivable	80,886	56,157	137,043
Change in due from other funds	24,942	116,420	141,362
Change in accounts payable and accrued liabilities		(147,450)	(147,450)
Change in estimated liability for self insured losses		157,947	157,947
Net cash provided by (used in) operating activities	<u>\$ 2,124,415</u>	<u>\$ 2,159,721</u>	<u>\$ 4,284,136</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 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:

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

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

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

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

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

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

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

Tax Collector:

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

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF FIDUCIARY NET
 ASSETS - AGENCY FUNDS
 September 30, 2007

	Board of County Commissioners	Clerk of Circuit Court	Sheriff Agency Funds	
	Employee Flexible Spending Accounts	Agency Fund	Levy Account	Work Release
ASSETS				
Equity in pooled cash and cash equivalents	\$ 47,059	\$ 3,780,225	\$ 100	\$ 12,691
Accounts receivable		16,697		
TOTAL ASSETS	\$ 47,059	\$ 3,796,922	\$ 100	\$ 12,691
LIABILITIES				
Assets held for others	\$ 47,059	\$ 3,796,922	\$ 100	\$ 12,691
TOTAL LIABILITIES	47,059	3,796,922	100	12,691
NET ASSETS	\$ -	\$ -	\$ -	\$ -

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF FIDUCIARY NET
 ASSETS - AGENCY FUNDS
 September 30, 2007

	Sheriff Agency Funds (concluded)		Tax Collector Agency	
	Inmate Trust	Youth Services	Taxes and Tags	Total
ASSETS				
Equity in pooled cash and cash equivalents	\$ 17,441	\$ 828	\$ 4,282,037	\$ 8,140,381
Accounts receivable			11,389	28,086
TOTAL ASSETS	\$ 17,441	\$ 828	\$ 4,293,426	\$ 8,168,467
LIABILITIES				
Assets held for others	\$ 17,441	\$ 828	\$ 4,293,426	\$ 8,168,467
TOTAL LIABILITIES	17,441	828	4,293,426	8,168,467
NET ASSETS	\$ -	\$ -	\$ -	\$ -
				(concluded)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES- AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Balance October 1, 2006	Additions	Deductions	Balance September 30, 2007
BOARD OF COUNTY COMMISSIONERS				
PASS-THROUGH GRANTS				
ASSETS				
Cash and cash equivalents	\$ -	\$ 377,638	\$ 377,638	\$ -
LIABILITIES				
Due to other county agencies	\$ -	\$ 377,638	\$ 377,638	\$ -
EMPLOYEE FLEXIBLE SPENDING ACCOUNTS				
ASSETS				
Cash and cash equivalents	\$ 26,483	\$ 293,418	\$ 272,842	\$ 47,059
LIABILITIES				
Assets held for others	\$ 26,483	\$ 293,418	\$ 272,842	\$ 47,059
CLERK OF COURTS				
AGENCY FUND				
ASSETS				
Cash and cash equivalents	\$ 3,993,855	\$ 89,022,538	\$ 89,236,168	\$ 3,780,225
Accounts receivable	16,792	17,082	17,177	16,697
	<u>\$ 4,010,647</u>	<u>\$ 89,039,620</u>	<u>\$ 89,253,345</u>	<u>\$ 3,796,922</u>
LIABILITIES				
Assets held for others	\$ 4,010,647	\$ 86,754,285	\$ 86,968,010	\$ 3,796,922
Due to other funds	-	2,285,335	2,285,335	-
	<u>\$ 4,010,647</u>	<u>\$ 89,039,620</u>	<u>\$ 89,253,345</u>	<u>\$ 3,796,922</u>
SHERIFF				
INVESTIGATIONS AND EVIDENCE ACCOUNT				
ASSETS				
Cash and cash equivalents	\$ 93	\$ 36,330	\$ 36,423	\$ -
LIABILITIES				
Assets held for others	\$ 93	\$ 36,330	\$ 36,423	\$ -

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES- AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Balance October 1, 2006	Additions	Deductions	Balance September 30, 2007
LEVY TRUST				
ASSETS				
Cash and cash equivalents	\$ 100	\$ 32,588	\$ 32,588	\$ 100
LIABILITIES				
Assets held for others	\$ 100			\$ 100
Due to other funds		32,588	32,588	-
	<u>\$ 100</u>	<u>\$ 32,588</u>	<u>\$ 32,588</u>	<u>\$ 100</u>
WORK RELEASE				
ASSETS				
Cash and cash equivalents	\$ 5,395	\$ 385,481	\$ 378,185	\$ 12,691
LIABILITIES				
Assets held for others	\$ 5,395	\$ 311,008	\$ 303,712	\$ 12,691
Due to other county agencies		# 74,473	74,473	-
	<u>\$ 5,395</u>	<u>\$ 385,481</u>	<u>\$ 378,185</u>	<u>\$ 12,691</u>
INMATE TRUST				
ASSETS				
Cash and cash equivalents	\$ 27,965	\$ 734,474	\$ 744,998	\$ 17,441
LIABILITIES				
Assets held for others	\$ 27,965	\$ 668,805	\$ 679,329	\$ 17,441
Due to other funds		65,669	65,669	-
	<u>\$ 27,965</u>	<u>\$ 734,474</u>	<u>\$ 744,998</u>	<u>\$ 17,441</u>
YOUTH SERVICES				
ASSETS				
Cash and cash equivalents	\$ 1,973	\$ 1,292	\$ 2,437	\$ 828
LIABILITIES				
Assets held for others	\$ 1,973	\$ 1,292	\$ 2,437	\$ 828

(continued)

ST. JOHNS COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES- AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Balance October 1, 2006	Additions	Deductions	Balance September 30, 2007
CIVIL SERVICES				
ASSETS				
Cash and cash equivalents		\$ 114,798	\$ 114,798	\$ -
LIABILITIES				
Assets held for others		\$ 114,798	\$ 114,798	\$ -
RESTITUTION				
ASSETS				
Cash and cash equivalents		\$ 9,221	\$ 9,221	\$ -
LIABILITIES				
Assets held for others		\$ 9,221	\$ 9,221	\$ -
TAX COLLECTOR				
TAXES AND TAGS				
ASSETS				
Cash and cash equivalents	\$ 3,347,119	\$ 957,718,734	\$ 956,783,816	\$ 4,282,037
Accounts receivable	10,286	447,158	446,055	11,389
	<u>\$3,357,405</u>	<u>\$ 958,165,892</u>	<u>\$ 957,229,871</u>	<u>\$ 4,293,426</u>
LIABILITIES				
Assets held for others	\$ 3,357,405	\$ 792,013,319	\$ 791,077,298	\$ 4,293,426
Due to other funds	-	1,565,515	1,565,515	-
Due to other county agencies	-	164,587,058	164,587,058	-
	<u>\$ 3,357,405</u>	<u>\$ 958,165,892</u>	<u>\$ 957,229,871</u>	<u>\$ 4,293,426</u>
TOTAL - ALL AGENCY FUNDS				
ASSETS				
Cash and cash equivalents	\$ 7,402,983	\$ 1,048,726,512	\$ 1,047,989,114	\$ 8,140,381
Accounts receivable	27,078	464,240	463,232	28,086
	<u>\$ 7,430,061</u>	<u>\$ 1,049,190,752</u>	<u>\$ 1,048,452,346</u>	<u>\$ 8,168,467</u>
LIABILITIES				
Assets held for others	\$ 7,430,061	\$ 880,202,476	\$ 879,464,070	\$ 8,168,467
Due to other funds	-	3,949,107	3,949,107	-
Due to other county agencies	-	165,039,169	165,039,169	-
	<u>\$ 7,430,061</u>	<u>\$ 1,049,190,752</u>	<u>\$ 1,048,452,346</u>	<u>\$ 8,168,467</u>
				(concluded)

ST. JOHNS COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS
SCHEDULE OF EXPENDITURES BY DEPARTMENT -
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Original Budget	Final Budget	Actual
GENERAL FUND			
General Government			
Board of County Commissioners	\$ 1,178,498	\$ 1,172,477	\$ 928,609
Clerk of Courts	3,634,911	3,684,911	3,450,235
Tax Collector	4,924,394	4,924,394	4,401,436
Property Appraiser	4,612,808	4,723,417	4,306,975
Supervisor of Elections	1,551,975	1,613,250	1,532,638
County Administrator	4,242,140	4,323,547	841,365
Construction Services	381,102	387,152	383,028
Management and Budget	693,102	695,085	653,476
Risk Management	421,420	421,420	228,530
Inter-governmental Services	372,982	378,858	324,652
Management Information Systems	4,081,184	4,081,184	2,917,052
Outside Agencies-Public			
Purchasing	458,902	458,902	450,642
Personnel	867,734	870,341	715,432
County Attorney	1,249,699	1,249,699	1,212,681
Planning	2,818,240	3,372,854	1,785,772
Zoning	398,619	398,619	368,071
Growth Management Services	409,484	409,484	309,025
Regional Planning Council	64,484	64,484	64,484
Ponte Vedra Zoning Board	17,896	17,896	17,892
Graphic Information System	914,499	914,690	816,702
Refunds		31,502	31,502
Building Maintenance Services	4,298,468	4,301,813	3,963,798
Courthouse, Annex Maintenance	1,813,378	1,937,307	1,528,094
Total General Government	<u>39,405,919</u>	<u>40,433,286</u>	<u>31,232,091</u>
Public Safety			
Sheriff	52,868,225	55,179,998	54,558,444
Juvenile Justice Detention Facility	1,319,410	1,353,302	1,353,301
Public Safety Communications	1,137,997	1,137,997	1,012,354
Detention Facility Subsidy	2,275,949	2,309,252	145,899
Codes Compliance	529,621	529,621	467,946
Emergency Management	1,536,058	2,088,924	976,366
Emergency Medical Service	8,418,328	8,418,328	7,717,987
Medical Examiner	276,819	276,829	326,700
Total Public Safety	<u>68,362,407</u>	<u>71,294,251</u>	<u>66,558,997</u>
Physical Environment			
Agriculture and Home Economics	809,815	819,220	756,666
Hastings Agricultural Research Cent	111,682	111,682	104,946
St. Johns County Fair	175,598	383,205	240,956
St. Johns Soil and Water Conservati	42,096	42,096	42,007
St. Johns River Project	10,000	10,000	10,000
Landscaping & Nursery	879,501	879,501	740,598
Total Physical Environment	<u>2,028,692</u>	<u>2,245,704</u>	<u>1,895,173</u> (continued)

ST. JOHNS COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS
SCHEDULE OF EXPENDITURES BY DEPARTMENT -
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Original Budget	Final Budget	Actual
Transportation			
Development Review	2,327,326	2,327,326	2,053,939
Total Transportation	2,327,326	2,327,326	2,053,939
Economic Environment			
Excelsior Building Renovations	101,287	126,565	77,317
Economic Development	592,095	596,027	368,316
State Tax Incentive Refunding	1,848,607	1,848,607	167,819
Veterans Services	252,400	252,400	237,520
St. Johns Housing Partnership	165,000	165,000	165,000
Housing	4,089,830	3,799,830	1,624,506
City of St. Augustine Historic CRA	486,449	497,564	497,564
Total Economic Environment	7,535,668	7,285,993	3,138,042
Human Services			
Hospitals	1,225,000	1,225,000	1,113,839
St. Johns Welfare Federation	107,209	107,209	107,208
Family Medical and Dental Center	166,422	182,844	175,681
Animal Control	2,412,157	2,654,275	2,095,668
Humane Society Services	60,000	120,000	120,000
Social Services	804,451	788,029	674,982
School Readiness	130,000	130,000	129,992
N.E.Fla.Community Action Agency	70,000	70,000	69,996
Medicaid Participation	1,197,765	1,197,765	942,182
Council on Aging	175,097	175,097	168,712
Association for Retarded Citizens	38,000	38,000	37,670
Retired Senior Volunteers	3,598	3,598	3,598
Betty Griffin House	231,119	231,119	231,116
Learn to Read Program	34,500	34,500	34,499
EPIC	201,900	201,900	191,904
Food Bank	75,000	75,000	75,000
Our House Adult Day Care	43,296	43,296	43,296
Human Services Support	431,479	431,479	428,364
Health Care Clinic	1,310,000	1,310,000	1,310,000
County Physician	303,775	309,836	298,307
Total Human Services	9,020,768	9,328,947	8,252,014
Culture and Recreation			
Libraries	5,369,591	5,438,041	4,951,235
Recreation Programs	17,946,191	18,215,818	4,143,275
Recreation and Parks	4,564,012	4,660,612	4,206,723
Aquatics Program	136,397	136,397	88,752
Total Culture and Recreation	28,016,191	28,450,868	13,389,985
Court related			
Clerk of Courts	4,061,782	4,061,782	3,807,265
Sheriff	1,178,926	1,178,926	1,113,440
Courthouse, Annex Maintenance	1,264,597	1,264,597	1,264,597
States Attorney	86,265	94,562	94,561
Public Defender	24,784	24,784	10,419
Circuit Court	56,201	56,201	7,078
Guardian Ad Litem	80,025	80,025	77,360
County Court	22,142	22,142	21,902
Court Reporting	3,175	3,175	871
Total Court related	6,777,897	6,786,194	6,397,493

(continued)

ST. JOHNS COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS
SCHEDULE OF EXPENDITURES BY DEPARTMENT -
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Original Budget	Final Budget	Actual
Debt Service			
Sheriff	2,284,874	2,234,979	1,786,816
Total Debt Service	2,284,874	2,234,979	1,786,816
Total Expenditures	<u>\$ 165,759,742</u>	<u>\$ 170,387,548</u>	<u>\$ 134,704,550</u>
BUILDING SERVICE FUND			
Public Safety			
Preconstruction Services	\$ 5,157,519	\$ 5,165,103	\$ 3,025,727
Construction Support	3,155,986	3,155,986	2,419,667
Total Expenditures	<u>\$ 8,313,505</u>	<u>\$ 8,321,089</u>	<u>\$ 5,445,394</u>
COUNTY TRANSPORTATION TRUST FUND			
Transportation			
Road Construction	\$ 23,573,038	\$ 27,220,269	\$ 7,349,114
Road and Bridge Maintenance	6,922,613	7,268,537	6,441,408
Fleet Services	4,152,150	4,163,345	4,005,818
Mowing	1,323,384	1,323,384	1,141,136
Traffic and Transportation	1,688,358	1,688,358	1,384,220
Engineering	5,398,478	5,398,478	4,957,592
Surveying	704,626	704,626	665,530
Real Estate	836,917	836,917	775,440
Total Expenditures	<u>\$ 44,599,564</u>	<u>\$ 48,603,914</u>	<u>\$ 26,720,258</u>
BEACH FUND			
Public Safety			
Sheriff Beach Patrol			
City of St. Augustine Beach Patrol	75,000	75,000	53,988
Life Saving Corps	925,526	935,461	935,454
Total Public Safety	1,000,526	1,010,461	989,442
Culture and Recreation			
Beach Services	812,467	802,532	562,394
Beach Toll Collection	279,687	279,687	207,932
Total Culture and Recreation	1,092,154	1,082,219	770,326
Total Expenditures	<u>\$ 2,092,680</u>	<u>\$ 2,092,680</u>	<u>\$ 1,759,768</u>
TOURIST DEVELOPMENT TAX FUND			
General Government			
Administration	\$ 329,319	\$ 329,319	\$ 316,753
Category I	3,810,494	3,810,494	3,221,779
Total General Government	4,139,813	4,139,813	3,538,532

(continued)

ST. JOHNS COUNTY, FLORIDA
 BOARD OF COUNTY COMMISSIONERS
 SCHEDULE OF EXPENDITURES BY DEPARTMENT -
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Original Budget	Final Budget	Actual
Culture and Recreation			
Category II	1,173,400	1,173,400	720,566
Category III	<u>798,758</u>	<u>855,758</u>	<u>725,657</u>
Total Culture and Recreation	<u>1,972,158</u>	<u>2,029,158</u>	<u>1,446,223</u>
Total Expenditures	<u>\$ 6,111,971</u>	<u>\$ 6,168,971</u>	<u>\$ 4,984,755</u> (concluded)