

Unit Information

Unit Type: County

Year: 2019

Unit Name: St Johns

Unit Dependency:

Unit Status: Active

Location Information

Name: Mr. Lon Stafford

Title: Chief Financial Clerk

Phone: (904) 819-3622

Address:

4010 Lewis Speedway
St Augustine, FL 32084

Contact Information

Name: Mr. Michael Branson

Title: Asst. Fin. Dir.

Phone: (904) 819-3694

Email: mbranson@stjohnsclerk.com

Address:

4010 Lewis Speedway
St. Augustine, FL 32084

AFR Details

Original AFR

AFR Status: Verified By DFS

AFR Received Date: 6/30/2020

Audit Received Date: 6/30/2020

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$368,395,809

Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/25/2020

Auditor Name: Carr, Riggs & Ingram, LLC

Address:
1301 Plantation Island Drive
St. Augustine FL 32080

Certification

Chief Financial Officer

Name: Brandon J. Patty

Title: Clerk of the Circuit Court and
Comptroller

Chairman/Elected Official

Name: Jeb S. Smith

Title: Chair, St. Johns County Board of
County Commissioners

Yes No

Have You Experienced a Financial Emergency in this year?

☐☒

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

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Revenues Report for FYE 2019

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	126,898,709	54,868,004									181,766,713
312100 - Local Option Taxes		12,104,289	2,144,240								14,248,529
312300 - County Ninth-Cent Voted Fuel Tax		237,975									237,975
312410 - First Local Option Fuel Tax		5,376,274									5,376,274
312420 - Second Local Option Fuel Tax											0
314100 - Utility Service Tax - Electricity	76										76
315000 - Communications Service Tax (Chapter 202)	2,122,672	267,994									2,390,666
316000 - Local Business Tax (Chapter 205)	1,092										1,092
322000 - Building Permits		10,176,575									10,176,575
323300 - Franchise Fee - Water		1,293,007									1,293,007
323700 - Franchise Fee - Solid Waste											0
323900 - Franchise Fee - Other											0
324110 - Impact Fees - Residential - Public Safety		3,972,662									3,972,662
324210 - Impact Fees - Residential - Physical Environment			346,234								346,234
324310 - Impact Fees - Residential - Transportation		9,603,571									9,603,571
324610 - Impact Fees - Residential - Culture/Recreation		1,752,602									1,752,602
324710 - Impact Fees - Residential - Other		3,504,662									3,504,662
325100 - Special Assessments - Capital Improvement		283,983				658,771					942,754
329000 - Other Permits, Fees & Special Assessments	857,747	788,887									1,646,634
331100 - Federal Grant - General Government	181,199										181,199
331200 - Federal Grant - Public Safety	4,262,534	277,958									4,540,492
331390 - Federal Grant - Other Physical Environment	702,093										702,093
331490 - Federal Grant - Other Transportation		2,022,918									2,022,918
331500 - Federal Grant - Economic Environment											0
331610 - Federal Grant - Health or Hospitals		3,502,818									3,502,818
331690 - Federal Grant - Other Human Services	4,500	207,485									211,985
331700 - Federal Grant - Culture/Recreation	24,912										24,912
333000 - Federal Payments In Lieu Of Taxes	557										557
334200 - State Grant - Public Safety	427,779										427,779
334390 - State Grant - Other Physical Environment		22,844									22,844
334490 - State Grant - Other Transportation	2,196	1,092,752		30,650							1,125,598
334500 - State Grant - Economic Environment		416,821									416,821
334610 - State Grant - Health or Hospitals		3,379,274									3,379,274
334690 - State Grant - Other Human Services	8,921										8,921
334700 - State Grant - Culture/Recreation	134,619										134,619
334900 - State Grant - Other	456,564										456,564
335120 - State Revenue Sharing - Proceeds	5,940,242		1,158,334								7,098,576
335130 - State Revenue Sharing - Insurance Agents County Licenses	55,562										55,562
335140 - State Revenue Sharing - Mobile Home Licenses	64,448										64,448
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	102,194										102,194
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	239,750										239,750
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	14,871,108		5,214,847								20,085,955
335290 - State Revenue Sharing - Other Public Safety	91	4,857,066									4,857,157
335490 - State Revenue Sharing - Other Transportation		4,014,671									4,014,671

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335700 - State Revenue Sharing - Culture/Recreation		88,617									88,617
337100 - Local Government Unit Grant - General Government	10,427										10,427
337200 - Local Government Unit Grant - Public Safety	14,040										14,040
337300 - Local Government Unit Grant - Physical Environment											0
337700 - Local Government Unit Grant - Culture/Recreation	7,970										7,970
341100 - Service Charge - Recording Fees	3,380,640										3,380,640
341200 - Internal Service Fund Fees and Charges							32,410,286				32,410,286
341300 - Administrative Service Fees	3,327										3,327
341520 - Fees remitted to County from Sheriff	151,448	393,107									544,555
341530 - Fees remitted to County from Clerk of Circuit Court		899,832									899,832
341550 - Fees remitted to County from Supervisor of Elections	13,045										13,045
341900 - Other General Government Charges and Fees	4,098,213								2,095,692		6,193,905
342300 - Service Charge - Housing for Prisoners	63,608										63,608
342500 - Service Charge - Protective Inspection Fees	8,965										8,965
342600 - Service Charge - Ambulance Fees	4,935,854										4,935,854
342900 - Service Charge - Other Public Safety Charges and Fees	125,550	61,205									186,755
343400 - Service Charge - Garbage/Solid Waste						25,225,017					25,225,017
343600 - Service Charge - Water/Sewer Combination Utility						50,858,807					50,858,807
343700 - Service Charge - Conservation and Resource Management	19,305										19,305
343900 - Service Charge - Other Physical Environment Charges		656,975				3,515,573					4,172,548
344500 - Service Charge - Parking Facilities		480,250									480,250
344900 - Service Charge - Other Transportation Charges		3,684,924									3,684,924
345100 - Service Charge - Housing		98,566									98,566
345900 - Service Charge - Other Economic Environment Charges										1,000	1,000
346400 - Service Charge - Animal Control and Shelter Fees	96,913										96,913
347200 - Service Charge - Parks and Recreation	487,132	1,389,880									1,877,012
347300 - Service Charge - Cultural Services		12,407,021				603,466					13,010,487
347500 - Service Charge - Special Recreation Facilities		1,290,263									1,290,263
347900 - Service Charge - Other Culture/Recreation Charges		2,574,929									2,574,929
349000 - Other Charges for Services	8,437,019	74,932									8,511,951
351100 - Judgments and Fines - As Decided by County Court Criminal	81,326	1,435,058									1,516,384
351300 - Judgments and Fines - As Decided by County Court Civil	34,086										34,086
351400 - Judgments and Fines - As Decided by Circuit Court Civil	53,684										53,684
352000 - Fines - Library	134,818										134,818
359000 - Other Judgments, Fines and Forfeits	2,855,458	4,500									2,859,958
361100 - Interest	2,792,718	3,060,501	210,285	393,759		2,316,022	353,493		21,022	26,168	9,173,968
361200 - Dividends									687,940		687,940
361300 - Net Increase (Decrease) in Fair Value of Investments	636,218	1,469,089	16,801	68,739		2,290,415	-38,724		601,187		5,043,725
361400 - Gain (Loss) on Sale of Investments											0
362000 - Rents and Royalties	592,321										592,321
364000 - Disposition of Fixed Assets		9,405		21,665		14,439					45,509
365000 - Sale of Surplus Materials and Scrap	369,766										369,766
366000 - Contributions and Donations from Private Sources	86,653	6,200,372									6,287,025
369900 - Other Miscellaneous Revenues	1,701,538	249,004		115,420			41,161				2,107,123
381000 - Inter-Fund Group Transfers In	3,701,357	2,737,481	9,747,817	16,475,000		244,370					32,906,025
383000 - Installment Purchases & Capital Lease Proceeds	5,298,905										5,298,905

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
384000 - Debt Proceeds			12,587,148								12,587,148
389400 - Proprietary - Other Grants and Donations						30,789,457	175,000				30,964,457
389900 - Proprietary - Other Non-Operating Sources											0
Grand Total	197,551,869	163,291,003	31,425,706	17,105,233		116,516,337	32,941,216		3,405,841	27,168	562,264,373

Expenditures Report for FYE 2019

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	871,315										871,315
511.30 - Legislative - Operating Expenses	171,794										171,794
511.80 - Legislative - Grants and Aids											0
512.10 - Executive - Personnel Services	5,139,223	305,126									5,444,349
512.30 - Executive - Operating Expenses	1,266,435	1,322,541									2,588,976
512.60 - Executive - Capital Outlay	6,135										6,135
513.10 - Financial and Administrative - Personnel Services	1,094,289	250,000									1,344,289
513.30 - Financial and Administrative - Operating Expenses	6,364,919										6,364,919
513.60 - Financial and Administrative - Capital Outlay	3,047	3,822									6,869
514.10 - Legal Counsel - Personnel Services	1,001,213										1,001,213
514.30 - Legal Counsel - Operating Expenses	154,749										154,749
514.90 - Legal Counsel - Other Uses											0
515.10 - Comprehensive Planning - Personnel Services	3,584,843										3,584,843
515.30 - Comprehensive Planning - Operating Expenses	370,068										370,068
515.60 - Comprehensive Planning - Capital Outlay											0
517.60 - Debt Service Payments - Capital Outlay											0
517.70 - Debt Service Payments - Debt Service	1,532,551	356,548	18,132,274								20,021,373
519.10 - Other General Government - Personnel Services	8,677,329	5,046,937									13,724,266
519.30 - Other General Government - Operating Expenses	5,138,039	195,552									5,333,591
519.60 - Other General Government - Capital Outlay	700,879	174,835									875,714
519.80 - Other General Government - Grants and Aids											0
519.90 - Other General Government - Other Uses											0
521.10 - Law Enforcement - Personnel Services	63,633,955	884,986									64,518,941
521.30 - Law Enforcement - Operating Expenses	14,181,620	3,019,585									17,201,205
521.60 - Law Enforcement - Capital Outlay	5,116,654	564,781									5,681,435
521.80 - Law Enforcement - Grants and Aids		6,970									6,970
522.10 - Fire Control - Personnel Services		26,543,110									26,543,110
522.30 - Fire Control - Operating Expenses		5,680,102									5,680,102
522.60 - Fire Control - Capital Outlay		4,310,045									4,310,045
523.30 - Detention/Corrections - Operating Expenses	1,186,933										1,186,933
523.60 - Detention/Corrections - Capital Outlay											0
524.10 - Protective Inspections - Personnel Services	563,068	4,733,942									5,297,010
524.30 - Protective Inspections - Operating Expenses	44,277	1,909,076									1,953,353
524.60 - Protective Inspections - Capital Outlay		1,251,407									1,251,407
525.10 - Emergency and Disaster Relief - Personnel Services	695,113										695,113
525.30 - Emergency and Disaster Relief - Operating Expenses	3,353,257										3,353,257

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
525.60 - Emergency and Disaster Relief - Capital Outlay	1,929										1,929
525.80 - Emergency and Disaster Relief - Grants and Aids											0
526.10 - Ambulance and Rescue Services - Personnel Services	8,855,988										8,855,988
526.30 - Ambulance and Rescue Services - Operating Expenses	1,642,865										1,642,865
526.60 - Ambulance and Rescue Services - Capital Outlay	1,226,702										1,226,702
527.10 - Medical Examiners - Personnel Services	380,275										380,275
527.30 - Medical Examiners - Operating Expenses	198,764										198,764
527.60 - Medical Examiners - Capital Outlay	15,912										15,912
529.10 - Other Public Safety - Personnel Services	599,640	427,599									1,027,239
529.30 - Other Public Safety - Operating Expenses	1,947,658	100,118									2,047,776
529.60 - Other Public Safety - Capital Outlay	85,992	26,525									112,517
529.80 - Other Public Safety - Grants and Aids		70,500									70,500
534.10 - Garbage/Solid Waste - Personnel Services						1,342,908					1,342,908
534.30 - Garbage/Solid Waste - Operating Expenses						23,157,911					23,157,911
536.10 - Water/Sewer Services - Personnel Services						14,184,321					14,184,321
536.30 - Water/Sewer Services - Operating Expenses			17,625			33,291,980					33,309,605
536.70 - Water/Sewer Services - Debt Service						6,586,782					6,586,782
537.10 - Conservation/Resource Management - Personnel Services	61,208										61,208
537.30 - Conservation/Resource Management - Operating Expenses	725,132	68,771									793,903
537.60 - Conservation/Resource Management - Capital Outlay		112,702									112,702
537.80 - Conservation/Resource Management - Grants and Aids		49,500									49,500
541.10 - Road/Street Facilities - Personnel Services		10,805,606									10,805,606
541.30 - Road/Street Facilities - Operating Expenses		17,778,562		169,433							17,947,995
541.60 - Road/Street Facilities - Capital Outlay		12,441,702		3,852,750							16,294,452
541.80 - Road/Street Facilities - Grants and Aids		528,205									528,205
541.90 - Road/Street Facilities - Other Uses											0
543.30 - Water - Operating Expenses											0
543.60 - Water - Capital Outlay											0
552.10 - Industry Development - Personnel Services	164,790										164,790
552.30 - Industry Development - Operating Expenses	988,964									16,453	1,005,417
552.60 - Industry Development - Capital Outlay											0
552.80 - Industry Development - Grants and Aids											0
553.10 - Veterans Services - Personnel Services	284,086										284,086
553.30 - Veterans Services - Operating Expenses	11,360										11,360
554.10 - Housing and Urban Development - Personnel Services	605,056	96,382									701,438
554.30 - Housing and Urban Development - Operating Expenses	1,078,968	1,080,981								15,972	2,175,921
554.60 - Housing and Urban Development - Capital Outlay	21,961	3,500									25,461
554.80 - Housing and Urban Development - Grants and Aids	973,451										973,451
559.30 - Other Economic Development - Operating Expenses											0
561.80 - Hospitals - Grants and Aids	-66										-66
562.10 - Health - Personnel Services	926,538										926,538
562.30 - Health - Operating Expenses	402,185	283,172									685,357
562.60 - Health - Capital Outlay	56,002	128,533									184,535
562.80 - Health - Grants and Aids	1,819,168										1,819,168
563.30 - Mental Health - Operating Expenses		10,961									10,961
564.10 - Public Assistance - Personnel Services	899,724	2,804,020									3,703,744
564.30 - Public Assistance - Operating Expenses	1,925,682	3,918,037									5,843,719
564.60 - Public Assistance - Capital Outlay											0

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
564.80 - Public Assistance - Grants and Aids											0
564.90 - Public Assistance - Other Uses											0
569.10 - Other Human Services - Personnel Services	238,280										238,280
569.30 - Other Human Services - Operating Expenses	334,240										334,240
569.80 - Other Human Services - Grants and Aids											0
571.10 - Libraries - Personnel Services	4,561,275										4,561,275
571.30 - Libraries - Operating Expenses	1,621,236										1,621,236
571.60 - Libraries - Capital Outlay	23,316										23,316
572.10 - Parks/Recreation - Personnel Services	4,900,806	1,503,613									6,404,419
572.30 - Parks/Recreation - Operating Expenses	3,351,989	1,741,353									5,093,342
572.60 - Parks/Recreation - Capital Outlay	108,714	1,143,789		884,669							2,137,172
572.70 - Parks/Recreation - Debt Service											0
572.80 - Parks/Recreation - Grants and Aids		35,474									35,474
573.10 - Cultural Services - Personnel Services		1,946,026									1,946,026
573.30 - Cultural Services - Operating Expenses		16,119,952									16,119,952
573.60 - Cultural Services - Capital Outlay		351,877									351,877
575.30 - Special Facilities - Operating Expenses						220,741					220,741
575.70 - Special Facilities - Debt Service						309,081					309,081
581.90 - Interfund Transfers Out - Other Uses	8,042,792	24,854,492					8,741				32,906,025
585.10 - Payment to Refunded Bond Escrow Agent - Personnel Services			15,138,513								15,138,513
590.30 - Other Non-Operating Disbursements - Operating Expenses							28,185,637		1,989,028		30,174,665
601.10 - Court Administration - Personnel Services	77,040	54,571									131,611
601.30 - Court Administration - Operating Expenses	395,500	216,863									612,363
601.60 - Court Administration - Capital Outlay		60,999									60,999
601.80 - Court Administration - Grants and Aids	37,529										37,529
602.30 - State Attorney Administration - Operating Expenses	18,045										18,045
603.30 - Public Defender Administration - Operating Expenses	621										621
604.10 - Clerk of Court Administration - Personnel Services	773,747	599,550									1,373,297
604.30 - Clerk of Court Administration - Operating Expenses	48,951	344,768									393,719
604.60 - Clerk of Court Administration - Capital Outlay	1,506	139,243									140,749
608.10 - Jury Management - Personnel Services	48,718										48,718
608.30 - Jury Management - Operating Expenses	30,255										30,255
611.30 - Court Administration - Operating Expenses	11,190										11,190
614.10 - Clerk of Court - Personnel Services	382,572										382,572
614.30 - Clerk of Court - Operating Expenses	12,029										12,029
615.30 - Court Reporter Services - Operating Expenses	1,339										1,339
629.10 - Other Circuit Court-Criminal Costs - Personnel Services	67,497										67,497
629.30 - Other Circuit Court-Criminal Costs - Operating Expenses	1,730										1,730
629.60 - Other Circuit Court-Criminal Costs - Capital Outlay											0
631.30 - Court Administration - Operating Expenses											0
634.10 - Clerk of Court - Personnel Services	396,352										396,352
634.30 - Clerk of Court - Operating Expenses	3,166										3,166
649.10 - Other Circuit Court-Civil Costs - Personnel Services	77,023										77,023
649.30 - Other Circuit Court-Civil Costs - Operating Expenses	1,974										1,974
649.60 - Other Circuit Court-Civil Costs - Capital Outlay											0
651.30 - Court Administration - Operating Expenses											0
654.10 - Clerk of Court - Personnel Services	289,099										289,099
654.30 - Clerk of Court - Operating Expenses	20,520										20,520

Account/Object Code		General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
669.10 - Other Family Court Programs - Personnel Services		86,892										86,892
669.30 - Other Family Court Programs - Operating Expenses		2,227										2,227
669.60 - Other Family Court Programs - Capital Outlay												0
671.30 - Court Administration - Operating Expenses												0
674.10 - Clerk of Court - Personnel Services		8,408										8,408
674.30 - Clerk of Court - Operating Expenses		1,856										1,856
685.10 - Guardian ad Litem - Personnel Services		70,100										70,100
685.30 - Guardian ad Litem - Operating Expenses		7,286										7,286
689.10 - Other Circuit Court-Juvenile - Personnel Services		22,914										22,914
689.30 - Other Circuit Court-Juvenile - Operating Expenses		587										587
689.60 - Other Circuit Court-Juvenile - Capital Outlay												0
691.30 - Court Administration - Operating Expenses												0
694.10 - Clerk of Court - Personnel Services		131,029										131,029
694.30 - Clerk of Court - Operating Expenses		2,920										2,920
709.10 - Other Circuit Court-Probate Costs - Personnel Services		86,892										86,892
709.30 - Other Circuit Court-Probate Costs - Operating Expenses		2,227										2,227
709.60 - Other Circuit Court-Probate Costs - Capital Outlay												0
712.30 - Courthouse Facilities - Operating Expenses		1,460,266										1,460,266
712.60 - Courthouse Facilities - Capital Outlay												0
721.30 - Court Administration - Operating Expenses												0
724.10 - Clerk of Court - Personnel Services												0
724.30 - Clerk of Court - Operating Expenses												0
739.10 - Other County Court-Criminal Costs - Personnel Services		537,925										537,925
739.30 - Other County Court-Criminal Costs - Operating Expenses		18,870										18,870
739.60 - Other County Court-Criminal Costs - Capital Outlay												0
741.30 - Court Administration - Operating Expenses												0
744.10 - Clerk of Court - Personnel Services		221,083										221,083
744.30 - Clerk of Court - Operating Expenses		1,547										1,547
759.10 - Other County Court-Civil Costs - Personnel Services		197,818										197,818
759.30 - Other County Court-Civil Costs - Operating Expenses		9,231										9,231
759.60 - Other County Court-Civil Costs - Capital Outlay												0
761.30 - Court Administration - Operating Expenses												0
764.10 - Clerk of Court - Personnel Services		625,330										625,330
764.30 - Clerk of Court - Operating Expenses		18,658										18,658
769.10 - Other County Court-Traffic Costs - Personnel Services		919,212										919,212
769.30 - Other County Court-Traffic Costs - Operating Expenses		23,556										23,556
769.60 - Other County Court-Traffic Costs - Capital Outlay												0
	Grand Total	181,087,524	156,407,311	33,288,412	4,906,852		79,093,724	28,194,378		1,989,028	32,425	484,999,654

Data Element Worksheet Report for FYE: 2019, St Johns

Affiliates Report for FYE 2019

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Anastasia Sanitary District	Zero Revenues And Expenditures	\$0	\$0	\$0
Special District - Elkton Drainage District	Blended in Primary Report	\$34,041	\$20,178	\$0
Special District - Housing Finance Authority of St. Johns County	Discretely Reported	\$20,617	\$15,972	\$0
Special District - Ponte Vedra Zoning and Adjustment Board	Blended in Primary Report	\$0	\$19,415	\$0
Special District - St. Johns County Community Redevelopment Agency	Blended in Primary Report	\$927,623	\$60,875	\$9,210,840
Special District - St. Johns County Educational Facilities Authority	Zero Revenues And Expenditures	\$0	\$0	\$0
Special District - St. Johns County Industrial Development Authority	Discretely Reported	\$6,551	\$16,453	\$0
Special District - Vilano Beach Street Lighting District	Blended in Primary Report	\$11,861	\$8,607	\$0