

Unit Information

Unit Type: County

Year: 2017

Unit Name: Osceola

Unit Dependency:

Unit Status: Active

Location Information

Name: Mrs. Amanda Clavijo

Title: Comptroller

Phone: (407) 742-1700

Address:

1 Courthouse Square, Suite 2100
Kissimmee, FL 34741

Contact Information

Name: Mrs. Denise Gomez

Title: Accountant II

Phone: (407) 742-1816

Email: denise.gomez@osceola.org

Address:

1 Courthouse Square, Suite 2100
Kissimmee, FL 34741

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 4/9/2018

Audit Received Date: 1/24/2018

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$632,835,000

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/5/2018

Auditor Name: Moore Stephens Lovelace CPAs
& Advisors

Address:
255 S Orange Ave Suite 600
Orlando, FL 32801

Certification

Chief Financial Officer

Name: Amanda Clavijo

Title: Comptroller

Chairman/Elected Official

Name: Brandon Arrington

Title: Chair

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 2017

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	135,851,481	24,673,569	2,997,522								163,522,572
312100 - Local Option Taxes		51,643,192									51,643,192
312300 - County Ninth-Cent Voted Fuel Tax		1,906,107									1,906,107
312410 - First Local Option Fuel Tax		6,630,469									6,630,469
312420 - Second Local Option Fuel Tax		8,115,190									8,115,190
312600 - Discretionary Sales Surtaxes				30,449,432							30,449,432
314100 - Utility Service Tax - Electricity	13,693,568										13,693,568
314400 - Utility Service Tax - Gas	286,173										286,173
314700 - Utility Service Tax - Fuel Oil	11										11
314800 - Utility Service Tax - Propane	237,947										237,947
315000 - Communications Service Tax (Chapter 202)	5,796,463										5,796,463
316000 - Local Business Tax (Chapter 205)	397,636										397,636
322000 - Building Permits		8,374,527									8,374,527
323700 - Franchise Fee - Solid Waste						2,212,483					2,212,483
324110 - Impact Fees - Residential - Public Safety		568,641									568,641
324120 - Impact Fees - Commercial - Public Safety		245,125									245,125
324310 - Impact Fees - Residential - Transportation	28,639	8,234,620									8,263,259
324610 - Impact Fees - Residential - Culture/Recreation		2,788,784									2,788,784
325100 - Special Assessments - Capital Improvement			343,901								343,901
325200 - Special Assessments - Charges for Public Services	154	37,225,945	340,938			13,081,629					50,648,666
329000 - Other Permits, Fees & Special Assessments	5,999,770	391,892									6,391,662
331100 - Federal Grant - General Government	380,604										380,604
331200 - Federal Grant - Public Safety	24,000	398,302									422,302
331490 - Federal Grant - Other Transportation		15,363,611									15,363,611
331500 - Federal Grant - Economic Environment		13,656,384									13,656,384
331690 - Federal Grant - Other Human Services		2,804,358									2,804,358
333000 - Federal Payments In Lieu Of Taxes			2,055,116								2,055,116
334100 - State Grant - General Government	556										556
334200 - State Grant - Public Safety		223,921									223,921
334620 - State Grant - Public Welfare	388,102	31,540									419,642
334700 - State Grant - Culture/Recreation		172,317									172,317
334820 - Article V Clerk of Court Trust Fund	8,967,307										8,967,307
334900 - State Grant - Other		4,745									4,745
335120 - State Revenue Sharing - Proceeds	7,697,226										7,697,226
335130 - State Revenue Sharing - Insurance Agents County Licenses	47,262										47,262
335140 - State Revenue Sharing - Mobile Home Licenses	115,782										115,782
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	100,858										100,858
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	446,500										446,500
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	20,562,437										20,562,437
335230 - State Revenue Sharing - Emergency Management Assistance		1,324,462									1,324,462
335290 - State Revenue Sharing - Other Public Safety		64,593									64,593
335490 - State Revenue Sharing - Other Transportation		6,220,796									6,220,796
335500 - State Revenue Sharing - Economic Environment		1,590,332									1,590,332
337100 - Local Government Unit Grant - General Government				1,290,085							1,290,085

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
338000 - Shared Revenue From Other Local Units	89,370	227,000									316,370
339000 - Payments From Other Local Units In Lieu Of Taxes	2,733,915										2,733,915
341100 - Service Charge - Recording Fees	2,367,186										2,367,186
341200 - Internal Service Fund Fees and Charges		1,350,000					41,936,338				43,286,338
341520 - Fees remitted to County from Sheriff	1,675,819										1,675,819
341800 - County Officer Commission and Fees	3,572										3,572
341900 - Other General Government Charges and Fees	8,298,854	183,395				611					8,482,860
342300 - Service Charge - Housing for Prisoners	292,189										292,189
342400 - Service Charge - Emergency Management Service Fees/Charges		14,617									14,617
342500 - Service Charge - Protective Inspection Fees		629,085									629,085
342600 - Service Charge - Ambulance Fees		7,589,143									7,589,143
342900 - Service Charge - Other Public Safety Charges and Fees	817,256	732,033									1,549,289
343400 - Service Charge - Garbage/Solid Waste						4,087,816					4,087,816
344600 - Service Charge - Tolls (Ferry, Road, Bridge, Etc.)						16,084,790					16,084,790
344900 - Service Charge - Other Transportation Charges	139,640										139,640
345900 - Service Charge - Other Economic Environment Charges		11,323									11,323
346400 - Service Charge - Animal Control and Shelter Fees	180,829										180,829
346900 - Service Charge - Other Human Services Charges		51,582									51,582
347100 - Service Charge - Libraries		22,492									22,492
347400 - Service Charge - Special Events		1,818,230									1,818,230
347500 - Service Charge - Special Recreation Facilities		280,585									280,585
347900 - Service Charge - Other Culture/Recreation Charges		58,806									58,806
348320 - County Court Civil - Service Charges		861,702									861,702
348860 - Mediation and Arbitration (Alternative Dispute Resolution)	11,140	66,160									77,300
348921 - Court Innovations/Local Requirements	59,484										59,484
348922 - Legal Aid	59,484										59,484
348923 - Law Library		59,484									59,484
348924 - Juvenile Alternative Programs	59,484										59,484
348930 - State Court Facility Surcharge (\$30)		1,297,240									1,297,240
349000 - Other Charges for Services	98,490	29,837								102,117	230,444
351100 - Judgments and Fines - As Decided by County Court Criminal	19,418	8,265									27,683
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	342,300	58,163									400,463
351500 - Judgments and Fines - As Decided by Traffic Court	449,322	624,469									1,073,791
351600 - Judgments and Fines - As Decided by Juvenile Court	4,495	56									4,551
351700 - Intergovernmental Radio Communication Program		387,746									387,746
352000 - Fines - Library		60,298									60,298
354000 - Fines - Local Ordinance Violation	368,272	3,790									372,062
361100 - Interest	1,460,333	2,050,868	135,822	781,609		330,981	214,665			7,965	4,982,243
362000 - Rents and Royalties	533,032	481,630									1,014,662
364000 - Disposition of Fixed Assets	14,054	2,604				37,122	2,803				56,583
365000 - Sale of Surplus Materials and Scrap	31	39,796				5,475					45,302
366000 - Contributions and Donations from Private Sources	491,038	207,727					19,370				718,135
367000 - Licenses		17,018									17,018
369900 - Other Miscellaneous Revenues	436,803	1,883,557		158,100		3,163	654,323				3,135,946
381000 - Inter-Fund Group Transfers In	18,831,819	27,677,586	35,440,091	7,389,380		229,463	1,185,318				90,753,657
383000 - Installment Purchases & Capital Lease Proceeds				890,593							890,593

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
384000 - Debt Proceeds			45,141,000								45,141,000
389400 - Proprietary - Other Grants and Donations	16,406						7,750				24,156
Grand Total	240,876,511	241,439,709	86,454,390	40,959,199		36,073,533	44,020,567			110,082	689,933,991

Expenditures Report for FYE 2017

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
512.10 - Executive - Personnel Services	2,508,633										2,508,633
512.30 - Executive - Operating Expenses	238,081										238,081
512.60 - Executive - Capital Outlay	1,300										1,300
513.10 - Financial and Administrative - Personnel Services	12,643,771						28,494,556				41,138,327
513.30 - Financial and Administrative - Operating Expenses	11,262,349										11,262,349
513.60 - Financial and Administrative - Capital Outlay	403,961										403,961
514.10 - Legal Counsel - Personnel Services	911,746										911,746
514.30 - Legal Counsel - Operating Expenses	334,875										334,875
515.10 - Comprehensive Planning - Personnel Services	5,441,146	53,749									5,494,895
515.30 - Comprehensive Planning - Operating Expenses	2,054,398										2,054,398
515.60 - Comprehensive Planning - Capital Outlay	176,823										176,823
515.80 - Comprehensive Planning - Grants and Aids	900,000										900,000
516.30 - Non-Court Information Systems - Operating Expenses		12,173									12,173
517.10 - Debt Service Payments - Personnel Services		1,673,019	89,012,963	3,956,618		1,257,623					95,900,223
519.10 - Other General Government - Personnel Services	6,860,945	7,919,036		9,340							14,789,321
519.30 - Other General Government - Operating Expenses	9,741,665									10,573	9,752,238
519.60 - Other General Government - Capital Outlay	986,268										986,268
519.80 - Other General Government - Grants and Aids	50,061										50,061
521.10 - Law Enforcement - Personnel Services	56,812,208	535,388		8,246,792			10,440,000				76,034,388
521.30 - Law Enforcement - Operating Expenses	9,507,383										9,507,383
521.60 - Law Enforcement - Capital Outlay	4,444,392										4,444,392
522.10 - Fire Control - Personnel Services		50,474,497		4,088,093							54,562,590
523.10 - Detention/Corrections - Personnel Services	28,107,578	313,929									28,421,507
523.30 - Detention/Corrections - Operating Expenses	11,591,502										11,591,502
523.60 - Detention/Corrections - Capital Outlay	803,691										803,691
523.80 - Detention/Corrections - Grants and Aids	100										100
524.10 - Protective Inspections - Personnel Services		4,352,740									4,352,740
525.10 - Emergency and Disaster Relief - Personnel Services	661,131	135,820									796,951
525.30 - Emergency and Disaster Relief - Operating Expenses	1,015,374	83,361									1,098,735
525.60 - Emergency and Disaster Relief - Capital Outlay		77,883									77,883
525.80 - Emergency and Disaster Relief - Grants and Aids		44,322									44,322
527.30 - Medical Examiners - Operating Expenses	885,162										885,162
534.10 - Garbage/Solid Waste - Personnel Services	2,387										2,387
534.30 - Garbage/Solid Waste - Operating Expenses	319,651					16,496,294					16,815,945
537.10 - Conservation/Resource Management - Personnel Services	795,108										795,108
537.30 - Conservation/Resource Management - Operating Expenses	577,768	1,484,334	12,514								2,074,616

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
537.60 - Conservation/Resource Management - Capital Outlay	4,387										4,387
538.30 - Flood Control/Stormwater Control - Operating Expenses		519,478		351,679							871,157
538.60 - Flood Control/Stormwater Control - Capital Outlay	247,117										247,117
541.10 - Road/Street Facilities - Personnel Services	1,226,840										1,226,840
541.30 - Road/Street Facilities - Operating Expenses	2,507,007	24,867,179		14,038,807		7,895,935	3,584,889				52,893,817
541.60 - Road/Street Facilities - Capital Outlay	173,837	15,363,611									15,537,448
544.30 - Mass Transit - Operating Expenses		7,255,244									7,255,244
552.10 - Industry Development - Personnel Services	201,620										201,620
552.30 - Industry Development - Operating Expenses	799,053	39,939,906		41,441,761							82,180,720
552.80 - Industry Development - Grants and Aids	3,838,876										3,838,876
553.10 - Veterans Services - Personnel Services	152,049										152,049
553.30 - Veterans Services - Operating Expenses	18,013										18,013
554.30 - Housing and Urban Development - Operating Expenses		15,799,916									15,799,916
559.30 - Other Economic Development - Operating Expenses		3,167,621									3,167,621
562.10 - Health - Personnel Services	2,282,439										2,282,439
562.30 - Health - Operating Expenses	1,551,814	31,540									1,583,354
562.60 - Health - Capital Outlay	118,798										118,798
562.80 - Health - Grants and Aids	75,000	29,295									104,295
564.10 - Public Assistance - Personnel Services	250,233										250,233
564.30 - Public Assistance - Operating Expenses	5,956,998										5,956,998
564.60 - Public Assistance - Capital Outlay		863,823									863,823
564.80 - Public Assistance - Grants and Aids	20,000										20,000
569.10 - Other Human Services - Personnel Services	503,832										503,832
569.30 - Other Human Services - Operating Expenses	473,519										473,519
569.80 - Other Human Services - Grants and Aids	1,871,123										1,871,123
571.30 - Libraries - Operating Expenses	52,008										52,008
571.70 - Libraries - Debt Service		8,403,434									8,403,434
572.10 - Parks/Recreation - Personnel Services	1,395,302										1,395,302
572.30 - Parks/Recreation - Operating Expenses	563,560										563,560
572.60 - Parks/Recreation - Capital Outlay	112,421										112,421
572.70 - Parks/Recreation - Debt Service		8,380,569		1,325,293							9,705,862
574.70 - Special Events - Debt Service		2,250,053									2,250,053
575.30 - Special Facilities - Operating Expenses	149,921										149,921
575.70 - Special Facilities - Debt Service		11,779,321									11,779,321
581.90 - Interfund Transfers Out - Other Uses	34,798,649	27,227,492		27,817,223		470,000	440,294				90,753,658
601.10 - Court Administration - Personnel Services	4,412,394										4,412,394
601.30 - Court Administration - Operating Expenses	572,567	69,866									642,433
601.60 - Court Administration - Capital Outlay	12,229										12,229
601.90 - Court Administration - Other Uses	1,639,370										1,639,370
602.30 - State Attorney Administration - Operating Expenses	4,412										4,412
603.30 - Public Defender Administration - Operating Expenses	6,710										6,710
608.10 - Jury Management - Personnel Services	-2										-2
608.30 - Jury Management - Operating Expenses	222,929										222,929
608.90 - Jury Management - Other Uses	55,619										55,619
614.10 - Clerk of Court - Personnel Services	2,411,946										2,411,946
614.30 - Clerk of Court - Operating Expenses	316,797										316,797
622.10 - Drug Court - Personnel Services	224,907										224,907
622.30 - Drug Court - Operating Expenses	207,161										207,161
642.10 - Alternative Dispute Resolutions - Personnel Services		57,782									57,782

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
642.30 - Alternative Dispute Resolutions - Operating Expenses	665	11,350									12,015
667.10 - Court-Based Victim Services - Personnel Services		88,273									88,273
667.30 - Court-Based Victim Services - Operating Expenses		3,879									3,879
667.80 - Court-Based Victim Services - Grants and Aids		46,152									46,152
669.10 - Other Family Court Programs - Personnel Services	85,737										85,737
669.30 - Other Family Court Programs - Operating Expenses	16,730										16,730
671.10 - Court Administration - Personnel Services	108,808										108,808
671.30 - Court Administration - Operating Expenses	13,197										13,197
674.10 - Clerk of Court - Personnel Services	535,797										535,797
674.30 - Clerk of Court - Operating Expenses	10,970										10,970
694.10 - Clerk of Court - Personnel Services	133,532										133,532
694.30 - Clerk of Court - Operating Expenses	11,596										11,596
711.30 - Courthouse Security - Operating Expenses	757,416										757,416
711.60 - Courthouse Security - Capital Outlay		49,774									49,774
712.10 - Courthouse Facilities - Personnel Services	528,212										528,212
712.30 - Courthouse Facilities - Operating Expenses	2,365,398										2,365,398
712.60 - Courthouse Facilities - Capital Outlay	14,473			1,328							15,801
713.10 - Information Systems - Personnel Services		1,760,897									1,760,897
713.30 - Information Systems - Operating Expenses		381,046									381,046
713.60 - Information Systems - Capital Outlay		135,951									135,951
714.30 - Public Law Library - Operating Expenses		118,556									118,556
714.60 - Public Law Library - Capital Outlay		5,361									5,361
724.10 - Clerk of Court - Personnel Services	396,548										396,548
724.30 - Clerk of Court - Operating Expenses	26,634										26,634
733.10 - Misdemeanor Probation - Personnel Services	928,000										928,000
733.30 - Misdemeanor Probation - Operating Expenses	76,149										76,149
733.60 - Misdemeanor Probation - Capital Outlay	1,495										1,495
744.10 - Clerk of Court - Personnel Services	276,967										276,967
744.30 - Clerk of Court - Operating Expenses	15,405										15,405
764.10 - Clerk of Court - Personnel Services	799,021										799,021
764.30 - Clerk of Court - Operating Expenses	65,770										65,770
769.30 - Other County Court-Traffic Costs - Operating Expenses	340,952										340,952
Grand Total	246,980,384	235,767,620	89,025,477	101,276,934		26,119,852	42,959,739			10,573	742,140,579

Data Element Worksheet Report for FYE: 2017, Osceola

Affiliates Report for FYE 2017

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Bellalago Educational Facilities Benefit District	Independently Reported	\$3,762,149	\$3,598,896	\$19,545,000
Special District - Crescent Lakes Common Facilities District	Independently Reported	\$540,223	\$478,787	\$0
Special District - Indian Creek Common Facilities District	Independently Reported	\$179,385	\$140,179	\$0
Special District - Indian Point Common Facilities District	Independently Reported	\$213,082	\$173,089	\$0
Special District - Indian Ridge Villas Common Facilities District	Independently Reported	\$93,754	\$87,594	\$0
Special District - Osceola County Community Redevelopment Agency - East U.S. 192	Blended in Primary Report	\$232,382	\$86,975	\$0
Special District - Osceola County Health Facilities Authority	Blended in Primary Report	\$0	\$0	\$0
Special District - Osceola County Housing Finance Authority	Discretely Reported	\$110,082	\$10,573	\$0
Special District - Osceola County Library District	Blended in Primary Report	\$6,607,059	\$9,524,839	\$0
Special District - Osceola Water District 1	Blended in Primary Report	\$0	\$0	\$0
Special District - Osceola Water District 2	Blended in Primary Report	\$0	\$0	\$0
Special District - Osceola Water District 3	Blended in Primary Report	\$0	\$0	\$0
Special District - Osceola Water District 4	Blended in Primary Report	\$0	\$0	\$0
Special District - Osceola Water District 5	Blended in Primary Report	\$0	\$0	\$0
Special District - W192 Development Authority	Blended in Primary Report	\$2,541,365	\$3,198,035	\$0