Unit Information

Unit Type: County

Year: 2019

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: Lead Accountant

Phone: (407) 742-1816

Email: denise.gomez@osceola.org

Address:

1 Courthouse Square, Suite 2100
Kissimmee, FL 34741

AFR Details

Original AFR

AFR Status: Verified By DFS

AFR Received Date: 4/7/2020

Audit Received Date: 4/7/2020

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: $593,723

Audit Information

Was an audit performed? Yes

Audit Performed Date: 2/27/2020

Auditor Name: MSL CPAs & Advisors

Address:
255 S Orange Ave Ste600
Orlando, FL 32801

Certification

Chief Financial Officer

Name: Amanda Clavijo

Title: Comptroller

Chairman/Elected Official

Name: Cheryl Grieb

Title: Chair

	Yes	No
Have You Experienced a Financial Emergency in this year?	☐	☒
If Yes, Have You Compiled With Section 218.503(2), Florida Statues?	☐	☐

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	165,251,987	30,131,720	3,279,061								198,662,768
312100 - Local Option Taxes		61,097,782									61,097,782
312300 - County Ninth-Cent Voted Fuel Tax		2,023,790									2,023,790
312410 - First Local Option Fuel Tax		7,041,585									7,041,585
312420 - Second Local Option Fuel Tax		8,510,231									8,510,231
312600 - Discretionary Sales Surtaxes				34,892,681							34,892,681
314100 - Utility Service Tax - Electricity	15,966,876										15,966,876
314400 - Utility Service Tax - Gas	366,318										366,318
314700 - Utility Service Tax - Fuel Oil	22										22
314800 - Utility Service Tax - Propane	236,263										236,263
315000 - Communications Service Tax (Chapter 202)	5,174,683										5,174,683
316000 - Local Business Tax (Chapter 205)	402,325										402,325
319000 - Other General Taxes		30									30
322000 - Building Permits		10,418,167									10,418,167
323700 - Franchise Fee - Solid Waste						2,808,238					2,808,238
324110 - Impact Fees - Residential - Public Safety		2,475,091									2,475,091
324120 - Impact Fees - Commercial - Public Safety		1,264,661									1,264,661
324310 - Impact Fees - Residential - Transportation	66,777	34,653,785									34,720,562
324610 - Impact Fees - Residential - Culture/Recreation		5,986,973									5,986,973
325100 - Special Assessments - Capital Improvement			329,769								329,769
325200 - Special Assessments - Charges for Public Services		41,483,079	404,196			14,452,462					56,339,737
329000 - Other Permits, Fees & Special Assessments	6,753,675	582,803									7,336,478
331100 - Federal Grant - General Government	874,009										874,009
331200 - Federal Grant - Public Safety		284,224									284,224
331490 - Federal Grant - Other Transportation		5,736,927		445,194							6,182,121
331500 - Federal Grant - Economic Environment		15,841,328									15,841,328
331690 - Federal Grant - Other Human Services		2,910,735									2,910,735
333000 - Federal Payments In Lieu Of Taxes			2,065,044								2,065,044
334200 - State Grant - Public Safety		191,075									191,075
334490 - State Grant - Other Transportation		6,444,297									6,444,297
334620 - State Grant - Public Welfare	132,018	34,480									166,498
334690 - State Grant - Other Human Services		42,048									42,048
334700 - State Grant - Culture/Recreation		162,424									162,424
334820 - Article V Clerk of Court Trust Fund	13,052,879	169,977									13,222,856
334900 - State Grant - Other		756,132									756,132
335120 - State Revenue Sharing - Proceeds	9,064,494										9,064,494
335130 - State Revenue Sharing - Insurance Agents County Licenses	68,680										68,680
335140 - State Revenue Sharing - Mobile Home Licenses	121,452										121,452
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	105,896										105,896
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	23,281,687										23,281,687
335230 - State Revenue Sharing - Emergency Management Assistance		1,670,344									1,670,344
335290 - State Revenue Sharing - Other Public Safety		74,615									74,615
335490 - State Revenue Sharing - Other Transportation		6,373,280									6,373,280

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335500 - State Revenue Sharing - Economic Environment		437,052									437,052
338000 - Shared Revenue From Other Local Units	144,040	15,478		7,220,565							7,380,083
339000 - Payments From Other Local Units In Lieu Of Taxes	3,311,815										3,311,815
341100 - Service Charge - Recording Fees	2,266,990	871,070									3,138,060
341200 - Internal Service Fund Fees and Charges							46,312,430				46,312,430
341520 - Fees remitted to County from Sheriff	2,234,650										2,234,650
341900 - Other General Government Charges and Fees	9,755,828	608,018				50					10,363,896
342300 - Service Charge - Housing for Prisoners	334,953										334,953
342400 - Service Charge - Emergency Management Service Fees/Charges		139,250									139,250
342500 - Service Charge - Protective Inspection Fees	1,266	759,017									760,283
342600 - Service Charge - Ambulance Fees		9,512,382									9,512,382
342900 - Service Charge - Other Public Safety Charges and Fees	687,665	858,760									1,546,425
343400 - Service Charge - Garbage/Solid Waste						4,352,660					4,352,660
344600 - Service Charge - Tolls (Ferry, Road, Bridge, Etc.)						15,250,605					15,250,605
344900 - Service Charge - Other Transportation Charges	81,150									7,242	88,392
345900 - Service Charge - Other Economic Environment Charges		5,000									5,000
346400 - Service Charge - Animal Control and Shelter Fees	183,488										183,488
346900 - Service Charge - Other Human Services Charges		91,674									91,674
347100 - Service Charge - Libraries		7,177									7,177
347400 - Service Charge - Special Events		2,421,461									2,421,461
347500 - Service Charge - Special Recreation Facilities		374,364									374,364
347900 - Service Charge - Other Culture/Recreation Charges		12,186									12,186
348320 - County Court Civil - Service Charges		881,398									881,398
348860 - Mediation and Arbitration (Alternative Dispute Resolution)											0
348921 - Court Innovations/Local Requirements	55,092										55,092
348922 - Legal Aid	55,092										55,092
348923 - Law Library		55,092									55,092
348924 - Juvenile Alternative Programs	55,092										55,092
348930 - State Court Facility Surcharge ($30)		1,358,672									1,358,672
349000 - Other Charges for Services	225,897	519,965								54,903	800,765
351100 - Judgments and Fines - As Decided by County Court Criminal	15,024	7,465									22,489
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	348,280	64,622									412,902
351300 - Judgments and Fines - As Decided by County Court Civil											0
351500 - Judgments and Fines - As Decided by Traffic Court	465,925	1,078,188									1,544,113
351600 - Judgments and Fines - As Decided by Juvenile Court	7,399	127									7,526
351700 - Intergovernmental Radio Communication Program		284,159									284,159
352000 - Fines - Library		41,695									41,695
354000 - Fines - Local Ordinance Violation	914,425	4,636									919,061
361100 - Interest	5,241,456	6,839,783	169,823	1,761,967		1,040,949	696,253			27,399	15,777,630
362000 - Rents and Royalties	704,309	514,427									1,218,736
364000 - Disposition of Fixed Assets	31,176	156,227				5,982	176,584				369,969
365000 - Sale of Surplus Materials and Scrap	409					2,978					3,387
366000 - Contributions and Donations from Private Sources	24,330	329,399					45,590				399,319
367000 - Licenses		15,100									15,100
369900 - Other Miscellaneous Revenues	2,194,642	3,696,542		446,360		4,163	1,174,426				7,516,133
381000 - Inter-Fund Group Transfers In	23,992,062	30,026,928	37,068,691	21,713,338		443,553	429,187				113,673,759

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
382000 - Contributions from Enterprise Operations											0
383000 - Installment Purchases & Capital Lease Proceeds		2,380,000		4,141,673							6,521,673
384000 - Debt Proceeds			11,595,000								11,595,000
389400 - Proprietary - Other Grants and Donations	44,383										44,383
Grand Total	294,743,379	310,728,897	54,911,584	70,621,778		38,361,640	48,834,470			89,544	818,291,292

Expenditures Report for FYE 2019

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
512.10 - Executive - Personnel Services	2,737,992										2,737,992
512.30 - Executive - Operating Expenses	169,659										169,659
513.10 - Financial and Administrative - Personnel Services	12,914,654						35,818,848				48,733,502
513.30 - Financial and Administrative - Operating Expenses	12,647,380	5					795				12,648,180
513.60 - Financial and Administrative - Capital Outlay	201,443										201,443
514.10 - Legal Counsel - Personnel Services	1,008,574										1,008,574
514.30 - Legal Counsel - Operating Expenses	498,511										498,511
515.10 - Comprehensive Planning - Personnel Services	5,007,232										5,007,232
515.30 - Comprehensive Planning - Operating Expenses	1,446,307	113,893									1,560,200
515.60 - Comprehensive Planning - Capital Outlay	62,791										62,791
517.30 - Debt Service Payments - Operating Expenses			67,007								67,007
517.70 - Debt Service Payments - Debt Service		4,288,525	54,369,616	3,956,444		981,926					63,596,511
519.10 - Other General Government - Personnel Services	7,027,941	3,103,746		1,327,845							11,459,532
519.30 - Other General Government - Operating Expenses	12,171,244	6,936,743				42,452				1,533	19,151,972
519.60 - Other General Government - Capital Outlay	1,488,066	25,400									1,513,466
519.80 - Other General Government - Grants and Aids	57,716										57,716
521.10 - Law Enforcement - Personnel Services	64,851,200	89,578		4,079,520							69,020,298
521.30 - Law Enforcement - Operating Expenses	10,698,808	2,353,661					11,167,334				24,219,803
521.60 - Law Enforcement - Capital Outlay	1,849,797	2,064,963									3,914,760
522.10 - Fire Control - Personnel Services		43,383,908		9,129,134							52,513,042
522.30 - Fire Control - Operating Expenses		13,962,549									13,962,549
522.60 - Fire Control - Capital Outlay		16,411									16,411
522.80 - Fire Control - Grants and Aids		26,231									26,231
522.90 - Fire Control - Other Uses		4,559									4,559
523.10 - Detention/Corrections - Personnel Services	31,260,110	555,026									31,815,136
523.30 - Detention/Corrections - Operating Expenses	11,699,411										11,699,411
523.60 - Detention/Corrections - Capital Outlay	776,473										776,473
524.10 - Protective Inspections - Personnel Services		3,905,759									3,905,759
524.30 - Protective Inspections - Operating Expenses		3,098,097									3,098,097
524.90 - Protective Inspections - Other Uses		1,615									1,615
525.10 - Emergency and Disaster Relief - Personnel Services	424,951	176,441									601,392
525.30 - Emergency and Disaster Relief - Operating Expenses	961,626	11,423									973,049
527.30 - Medical Examiners - Operating Expenses	1,181,030										1,181,030
534.10 - Garbage/Solid Waste - Personnel Services						1,403,899					1,403,899
534.30 - Garbage/Solid Waste - Operating Expenses	13,702					17,455,027					17,468,729

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
537.10 - Conservation/Resource Management - Personnel Services	943,379	326,085									1,269,464
537.30 - Conservation/Resource Management - Operating Expenses	678,440	761,427									1,439,867
538.10 - Flood Control/Stormwater Control - Personnel Services		36,186									36,186
538.30 - Flood Control/Stormwater Control - Operating Expenses		44,701		302,092							346,793
541.10 - Road/Street Facilities - Personnel Services	1,353,466	9,307,262				181,544					10,842,272
541.30 - Road/Street Facilities - Operating Expenses	4,381,614	23,012,334		31,253,507		8,306,708	3,923,436				70,877,599
541.60 - Road/Street Facilities - Capital Outlay	331,037	20,027,539									20,358,576
544.10 - Mass Transit - Personnel Services		723,607									723,607
544.30 - Mass Transit - Operating Expenses		8,564,970									8,564,970
552.10 - Industry Development - Personnel Services	118,249	165,572									283,821
552.30 - Industry Development - Operating Expenses	965,394	27,686,064									28,651,458
552.80 - Industry Development - Grants and Aids	3,732,512										3,732,512
553.10 - Veterans Services - Personnel Services	146,965										146,965
553.30 - Veterans Services - Operating Expenses	14,424										14,424
554.30 - Housing and Urban Development - Operating Expenses		18,340,239									18,340,239
559.10 - Other Economic Development - Personnel Services		315,303									315,303
559.30 - Other Economic Development - Operating Expenses		1,029,959									1,029,959
562.10 - Health - Personnel Services	2,504,453										2,504,453
562.30 - Health - Operating Expenses	1,850,881	30,129									1,881,010
562.60 - Health - Capital Outlay	28,648										28,648
562.80 - Health - Grants and Aids	75,000										75,000
564.10 - Public Assistance - Personnel Services	319,199	84,699									403,898
564.30 - Public Assistance - Operating Expenses	7,331,119	1,753,638									9,084,757
564.80 - Public Assistance - Grants and Aids	64,000										64,000
569.10 - Other Human Services - Personnel Services	505,157										505,157
569.30 - Other Human Services - Operating Expenses	1,283,879										1,283,879
569.60 - Other Human Services - Capital Outlay	18,802										18,802
569.80 - Other Human Services - Grants and Aids	2,327,021										2,327,021
571.10 - Libraries - Personnel Services		59,811									59,811
571.30 - Libraries - Operating Expenses	92,736	6,338,085									6,430,821
572.10 - Parks/Recreation - Personnel Services	1,520,185	1,092,256									2,612,441
572.30 - Parks/Recreation - Operating Expenses	796,268	1,448,200									2,244,468
572.60 - Parks/Recreation - Capital Outlay	213,548	152,754									366,302
574.30 - Special Events - Operating Expenses		2,002,642									2,002,642
575.10 - Special Facilities - Personnel Services		949,142									949,142
575.30 - Special Facilities - Operating Expenses	145,062	12,618,791									12,763,853
575.60 - Special Facilities - Capital Outlay		14,530,869									14,530,869
581.90 - Interfund Transfers Out - Other Uses	37,803,124	45,944,638	600	20,373,895		1,834,686	7,717,107				113,674,050
601.10 - Court Administration - Personnel Services	5,506,515										5,506,515
601.30 - Court Administration - Operating Expenses	593,026	39,080									632,106
601.60 - Court Administration - Capital Outlay	70,589										70,589
601.90 - Court Administration - Other Uses	2,032,819										2,032,819
602.30 - State Attorney Administration - Operating Expenses	4,630										4,630
603.30 - Public Defender Administration - Operating Expenses	6,929										6,929
608.30 - Jury Management - Operating Expenses	305,800										305,800
608.90 - Jury Management - Other Uses	-17,147										-17,147
614.10 - Clerk of Court - Personnel Services	2,693,730										2,693,730
614.30 - Clerk of Court - Operating Expenses	263,944										263,944

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
614.90 - Clerk of Court - Other Uses	11,487										11,487
622.10 - Drug Court - Personnel Services	266,193										266,193
622.30 - Drug Court - Operating Expenses	149,467										149,467
642.30 - Alternative Dispute Resolutions - Operating Expenses	1,623										1,623
667.10 - Court-Based Victim Services - Personnel Services		88,364									88,364
667.30 - Court-Based Victim Services - Operating Expenses		16,033									16,033
667.60 - Court-Based Victim Services - Capital Outlay		54,540									54,540
669.10 - Other Family Court Programs - Personnel Services	138,196										138,196
669.30 - Other Family Court Programs - Operating Expenses	20,733										20,733
671.10 - Court Administration - Personnel Services	134,757										134,757
671.30 - Court Administration - Operating Expenses	11,837										11,837
674.10 - Clerk of Court - Personnel Services	545,836										545,836
674.30 - Clerk of Court - Operating Expenses	5,343										5,343
694.10 - Clerk of Court - Personnel Services	156,466										156,466
694.30 - Clerk of Court - Operating Expenses	7,074										7,074
711.30 - Courthouse Security - Operating Expenses	1,236,915										1,236,915
712.10 - Courthouse Facilities - Personnel Services	521,671										521,671
712.30 - Courthouse Facilities - Operating Expenses	1,904,941										1,904,941
712.60 - Courthouse Facilities - Capital Outlay	132,139										132,139
713.10 - Information Systems - Personnel Services		1,493,213									1,493,213
713.30 - Information Systems - Operating Expenses	320	912,598									912,918
713.60 - Information Systems - Capital Outlay		80,632									80,632
714.30 - Public Law Library - Operating Expenses		127,785									127,785
724.10 - Clerk of Court - Personnel Services	518,889										518,889
724.30 - Clerk of Court - Operating Expenses	22,265										22,265
733.10 - Misdemeanor Probation - Personnel Services	876,314										876,314
733.30 - Misdemeanor Probation - Operating Expenses	82,870										82,870
744.10 - Clerk of Court - Personnel Services	284,661										284,661
744.30 - Clerk of Court - Operating Expenses	6,700										6,700
764.10 - Clerk of Court - Personnel Services	892,638										892,638
764.30 - Clerk of Court - Operating Expenses	48,383										48,383
769.30 - Other County Court-Traffic Costs - Operating Expenses	198,935										198,935
Grand Total	270,338,668	284,277,680	54,437,223	70,422,437		30,206,242	58,627,520			1,533	768,311,303

Data Element Worksheet Report for FYE: 2019, Osceola

Affiliates Report for FYE 2019

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Bellalago Educational Facilities Benefit District	Independently Reported	$4,277,052	$3,918,070	$17,625,000
Special District - Crescent Lakes Common Facilities District	Independently Reported	$540,829	$523,746	$0
Special District - Indian Creek Common Facilities District	Independently Reported	$179,443	$155,704	$0
Special District - Indian Point Common Facilities District	Independently Reported	$212,884	$207,189	$0
Special District - Indian Ridge Villas Common Facilities District	Independently Reported	$93,787	$92,144	$0
Special District - Osceola Chain of Lakes Community Development District	Independently Reported	$259,496	$270,819	$2,135,000
Special District - Osceola County Community Redevelopment Agency - East U.S. 192	Blended in Primary Report	$491,274	$215,166	$0
Special District - Osceola County Health Facilities Authority	Blended in Primary Report	$0	$0	$0
Special District - Osceola County Housing Finance Authority	Discretely Reported	$89,544	$1,533	$0
Special District - Osceola County Library District	Blended in Primary Report	$8,040,676	$8,233,261	$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	$5,612,842	$3,398,068	$0