

Unit Information

Unit Type: County

Year: 2020

Unit Name: Osceola

Unit Dependency:

Unit Status: Active

Location Information

Name: Mrs. Amanda Clavijo

Title: Financial Service Administrator

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@osceolaclerk.org

Address:

1 Courthouse Square, Suite 2100
Kissimmee, FL 34741

AFR Details

Original AFR

AFR Status: Verified By DFS

AFR Received Date: 6/30/2021

Audit Received Date: 6/22/2021

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$785,283

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/8/2021

Auditor Name: MSL CPAs & Advisors

Address:

255 South Orange Ave Ste 600
Orlando, FL 32801

Certification

Chief Financial Officer

Name: Amanda Clavijo

Title: Financial Service Administrator

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 Statues?

Revenues Report for FYE 2020

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	183,172,293	33,717,239	3,245,249								220,134,781
312100 - Local Option Taxes		37,355,301									37,355,301
312300 - County Ninth-Cent Voted Fuel Tax		1,812,969									1,812,969
312410 - First Local Option Fuel Tax		7,572,525									7,572,525
312420 - Second Local Option Fuel Tax		6,284,308									6,284,308
312600 - Discretionary Sales Surtaxes				30,358,333							30,358,333
314100 - Utility Service Tax - Electricity	16,410,661										16,410,661
314400 - Utility Service Tax - Gas	376,113										376,113
314700 - Utility Service Tax - Fuel Oil	4										4
314800 - Utility Service Tax - Propane	220,723										220,723
315000 - Communications Service Tax (Chapter 202)	5,400,749										5,400,749
316000 - Local Business Tax (Chapter 205)	415,657										415,657
322000 - Building Permits		8,733,662									8,733,662
323700 - Franchise Fee - Solid Waste						3,147,569					3,147,569
324110.02.01 - Impact Fees - Residential - Public Safety	27,960	2,160,523									2,188,483
324120.01.03 - Impact Fees - Commercial - Public Safety		17,009									17,009
324120.03.03 - Impact Fees - Commercial - Public Safety		47,393									47,393
324120.04.02 - Impact Fees - Commercial - Public Safety		22,510									22,510
324120.04.03 - Impact Fees - Commercial - Public Safety		103,172									103,172
324120.05.03 - Impact Fees - Commercial - Public Safety		38,830									38,830
324120.07.03 - Impact Fees - Commercial - Public Safety		1,537									1,537
324120.08.03 - Impact Fees - Commercial - Public Safety		9,790									9,790
324120.09.03 - Impact Fees - Commercial - Public Safety		4,209									4,209
324310.02.01 - Impact Fees - Residential - Transportation	53,638	28,734,586									28,788,224
324320.03.01 - Impact Fees - Commercial - Transportation	728										728
324320.01.03 - Impact Fees - Commercial - Transportation		77,388									77,388
324320.03.03 - Impact Fees - Commercial - Transportation		634,707									634,707
324320.05.03 - Impact Fees - Commercial - Transportation		363,572									363,572
324320.04.02 - Impact Fees - Commercial - Transportation		768,844									768,844
324320.04.03 - Impact Fees - Commercial - Transportation		301,090									301,090
324320.07.03 - Impact Fees - Commercial - Transportation		15,659									15,659
324320.08.03 - Impact Fees - Commercial - Transportation		66,098									66,098
324320.09.03 - Impact Fees - Commercial - Transportation		296,035									296,035
324610.02.01 - Impact Fees - Residential - Culture/Recreation		8,440,268									8,440,268
325100 - Special Assessments - Capital Improvement			320,719								320,719
325200 - Special Assessments - Charges for Public Services		45,273,060	242,734			19,523,603					65,039,397
329000 - Other Permits, Fees & Special Assessments	7,391,354	414,510									7,805,864
331100 - Federal Grant - General Government	652,894										652,894
331200 - Federal Grant - Public Safety	73,531										73,531
331200 - Federal Grant - Public Safety		465,270									465,270
331490 - Federal Grant - Other Transportation		13,213,460		271,343							13,484,803
331500 - Federal Grant - Economic Environment		16,692,402									16,692,402
331690 - Federal Grant - Other Human Services		3,216,095									3,216,095
332000 - Other Financial Assistance - Federal Source		52,055,681									52,055,681
333000 - Federal Payments In Lieu Of Taxes	12		1,034,728								1,034,740
334200 - State Grant - Public Safety		129,995									129,995

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
334490 - State Grant - Other Transportation		6,698,940									6,698,940
334620 - State Grant - Public Welfare	37,982	47,310									85,292
334700 - State Grant - Culture/Recreation		166,122									166,122
334820 - Article V Clerk of Court Trust Fund	11,930,791	85,152									12,015,943
334900 - State Grant - Other	5,888	1,456,549								4,237	1,466,674
335120 - State Revenue Sharing - Proceeds	8,753,030										8,753,030
335130 - State Revenue Sharing - Insurance Agents County Licenses	83,415										83,415
335140 - State Revenue Sharing - Mobile Home Licenses	104,168										104,168
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	119,425										119,425
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	19,666,739										19,666,739
335230 - State Revenue Sharing - Emergency Management Assistance		1,844,452									1,844,452
335490 - State Revenue Sharing - Other Transportation		5,822,398									5,822,398
335500 - State Revenue Sharing - Economic Environment		540,704									540,704
338000 - Shared Revenue From Other Local Units	103,990			506,515							610,505
339000 - Payments From Other Local Units In Lieu Of Taxes	3,301,286										3,301,286
341100 - Service Charge - Recording Fees	2,662,670	1,384,861									4,047,531
341200 - Internal Service Fund Fees and Charges							48,901,473				48,901,473
341520 - Fees remitted to County from Sheriff	2,756,046										2,756,046
341900 - Other General Government Charges and Fees	9,216,750	291,850				400					9,509,000
342300 - Service Charge - Housing for Prisoners	279,731										279,731
342400 - Service Charge - Emergency Management Service Fees/Charges		98,694									98,694
342500 - Service Charge - Protective Inspection Fees	1,828	541,080									542,908
342600 - Service Charge - Ambulance Fees		9,557,320									9,557,320
342900 - Service Charge - Other Public Safety Charges and Fees	570,390	1,090,003									1,660,393
343400 - Service Charge - Garbage/Solid Waste						4,164,390					4,164,390
343700 - Service Charge - Conservation and Resource Management		297,421									297,421
344600 - Service Charge - Tolls (Ferry, Road, Bridge, Etc.)						12,262,883					12,262,883
344900 - Service Charge - Other Transportation Charges	58,390										58,390
345900 - Service Charge - Other Economic Environment Charges		5,000									5,000
346400 - Service Charge - Animal Control and Shelter Fees	122,745										122,745
346900 - Service Charge - Other Human Services Charges	592	37,817									38,409
347100 - Service Charge - Libraries		4,049									4,049
347400 - Service Charge - Special Events		1,983,977									1,983,977
347500 - Service Charge - Special Recreation Facilities	10,470	193,150									203,620
347900 - Service Charge - Other Culture/Recreation Charges		2,177									2,177
348320 - County Court Civil - Service Charges		1,089,645									1,089,645
348921 - Court Innovations/Local Requirements	50,401										50,401
348922 - Legal Aid	50,401										50,401
348923 - Law Library		50,401									50,401
348924 - Juvenile Alternative Programs	50,401										50,401
348930 - State Court Facility Surcharge (\$30)		1,245,361									1,245,361
349000 - Other Charges for Services	168,146	400,997								98,514	667,657
351100 - Judgments and Fines - As Decided by County Court Criminal	11,488	5,269									16,757
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	300,189	59,732									359,921

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
351500 - Judgments and Fines - As Decided by Traffic Court	429,884	935,264									1,365,148
351600 - Judgments and Fines - As Decided by Juvenile Court	2,071	14									2,085
351700 - Intergovernmental Radio Communication Program		251,717									251,717
352000 - Fines - Library		20,385									20,385
354000 - Fines - Local Ordinance Violation	864,373	9,870									874,243
361100 - Interest	3,502,944	4,026,656	95,891	2,538,868		814,325	306,225			15,559	11,300,468
362000 - Rents and Royalties	1,238,014	411,750									1,649,764
364000 - Disposition of Fixed Assets	14,471,422	80,791		110,326		11,449,519	261,833				26,373,891
366000 - Contributions and Donations from Private Sources	20,528	19,228									39,756
367000 - Licenses		15,675									15,675
369900 - Other Miscellaneous Revenues	10,627,225	3,708,752	260,890	-110,157		4,134	1,471,459				15,962,303
381000 - Inter-Fund Group Transfers In	33,281,206	34,249,234	38,392,027	235,091,061		6,133,116	7,476,412				354,623,056
383000 - Installment Purchases & Capital Lease Proceeds	5,591,196	1,675,566		3,044,396							10,311,158
384000 - Debt Proceeds	9,300,000		106,206,739	7,969,261							123,476,000
389400 - Proprietary - Other Grants and Donations	17,500						30,000				47,500
Grand Total	354,406,532	349,445,030	149,798,977	279,779,946		57,499,939	58,447,402			118,310	1,249,496,136

Expenditures Report for FYE 2020

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
512.10 - Executive - Personnel Services	3,042,605										3,042,605
512.30 - Executive - Operating Expenses	639,717										639,717
513.10 - Financial and Administrative - Personnel Services	13,735,877						556,696				14,292,573
513.30 - Financial and Administrative - Operating Expenses	11,759,553		66,299				32,320,517				44,146,369
513.60 - Financial and Administrative - Capital Outlay	193,534										193,534
514.10 - Legal Counsel - Personnel Services	1,055,531										1,055,531
514.30 - Legal Counsel - Operating Expenses	727,001										727,001
515.10 - Comprehensive Planning - Personnel Services	5,205,693	192,195									5,397,888
515.30 - Comprehensive Planning - Operating Expenses	1,611,013	510,885									2,121,898
515.60 - Comprehensive Planning - Capital Outlay	55,807										55,807
517.70 - Debt Service Payments - Debt Service	811,612	4,753,366	158,706,326	4,848,289		4,392,060					173,511,653
519.10 - Other General Government - Personnel Services	8,150,926	702,724									8,853,650
519.30 - Other General Government - Operating Expenses	21,619,385	8,139,978								666	29,760,029
519.60 - Other General Government - Capital Outlay	1,942,908	496,872		4,347,786							6,787,566
519.80 - Other General Government - Grants and Aids	4,157,315	166,667									4,323,982
521.10 - Law Enforcement - Personnel Services	34,932,301	108,924									35,041,225
521.30 - Law Enforcement - Operating Expenses	11,234,663	390,341					11,584,319				23,209,323
521.60 - Law Enforcement - Capital Outlay	3,479,729	631,908		2,471,065							6,582,702
522.10 - Fire Control - Personnel Services		45,680,860									45,680,860
522.30 - Fire Control - Operating Expenses		13,950,423									13,950,423
522.60 - Fire Control - Capital Outlay		372,984		6,372,505							6,745,489
522.80 - Fire Control - Grants and Aids		6,026									6,026
523.10 - Detention/Corrections - Personnel Services	14,096,111	124,519									14,220,630
523.30 - Detention/Corrections - Operating Expenses	10,762,453	509,967									11,272,420

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
523.60 - Detention/Corrections - Capital Outlay	498,250	26,559		228,980							753,789
524.10 - Protective Inspections - Personnel Services		4,894,693									4,894,693
524.30 - Protective Inspections - Operating Expenses		2,117,115									2,117,115
524.60 - Protective Inspections - Capital Outlay		356,271									356,271
525.10 - Emergency and Disaster Relief - Personnel Services	463,505	49,255,583									49,719,088
525.30 - Emergency and Disaster Relief - Operating Expenses	916,438	78,552									994,990
525.60 - Emergency and Disaster Relief - Capital Outlay	27,822	55,694									83,516
525.80 - Emergency and Disaster Relief - Grants and Aids	140,400										140,400
526.10 - Ambulance and Rescue Services - Personnel Services		4,880									4,880
527.30 - Medical Examiners - Operating Expenses	1,175,476										1,175,476
529.30 - Other Public Safety - Operating Expenses		27,973									27,973
534.10 - Garbage/Solid Waste - Personnel Services						1,223,655					1,223,655
534.30 - Garbage/Solid Waste - Operating Expenses						21,123,635					21,123,635
534.70 - Garbage/Solid Waste - Debt Service						281					281
537.10 - Conservation/Resource Management - Personnel Services	972,532	333,582									1,306,114
537.30 - Conservation/Resource Management - Operating Expenses	692,733	388,520									1,081,253
537.60 - Conservation/Resource Management - Capital Outlay	66,875	131,573									198,448
538.10 - Flood Control/Stormwater Control - Personnel Services		48,778									48,778
538.30 - Flood Control/Stormwater Control - Operating Expenses		76,723									76,723
538.60 - Flood Control/Stormwater Control - Capital Outlay				192,850							192,850
541.10 - Road/Street Facilities - Personnel Services	1,543,343	10,312,382				181,345	1,364,895				13,401,965
541.30 - Road/Street Facilities - Operating Expenses	3,833,569	18,845,933				4,714,262	2,361,441				29,755,205
541.60 - Road/Street Facilities - Capital Outlay	24,588	27,685,647		22,558,201							50,268,436
541.90 - Road/Street Facilities - Other Uses						67,278,581					67,278,581
544.10 - Mass Transit - Personnel Services		818,259									818,259
544.30 - Mass Transit - Operating Expenses		10,975,021									10,975,021
552.10 - Industry Development - Personnel Services	193,936	126,689									320,625
552.30 - Industry Development - Operating Expenses	1,372,722	20,142,081									21,514,803
552.60 - Industry Development - Capital Outlay	4,039,751			264,214							4,303,965
552.80 - Industry Development - Grants and Aids	3,231,150										3,231,150
553.10 - Veterans Services - Personnel Services	165,459										165,459
553.30 - Veterans Services - Operating Expenses	7,259										7,259
554.10 - Housing and Urban Development - Personnel Services		977,437									977,437
554.30 - Housing and Urban Development - Operating Expenses		18,711,422									18,711,422
554.60 - Housing and Urban Development - Capital Outlay		14,205									14,205
554.80 - Housing and Urban Development - Grants and Aids		295,247									295,247
559.10 - Other Economic Development - Personnel Services		243,186									243,186
559.30 - Other Economic Development - Operating Expenses		1,046,172									1,046,172
559.60 - Other Economic Development - Capital Outlay		1,766,107									1,766,107
562.10 - Health - Personnel Services	2,574,964										2,574,964
562.30 - Health - Operating Expenses	2,022,480	47,310									2,069,790
562.60 - Health - Capital Outlay	174,182										174,182
562.80 - Health - Grants and Aids	56,250										56,250
564.10 - Public Assistance - Personnel Services	369,955	226,530									596,485
564.30 - Public Assistance - Operating Expenses	7,849,140	3,808,880									11,658,020
564.80 - Public Assistance - Grants and Aids	175,569										175,569
569.10 - Other Human Services - Personnel Services	496,748										496,748
569.30 - Other Human Services - Operating Expenses	573,546										573,546

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
569.80 - Other Human Services - Grants and Aids	1,901,644										1,901,644
571.10 - Libraries - Personnel Services		62,553									62,553
571.30 - Libraries - Operating Expenses	55,609	5,793,820									5,849,429
571.60 - Libraries - Capital Outlay		770,855									770,855
572.10 - Parks/Recreation - Personnel Services	1,446,437	757,571									2,204,008
572.30 - Parks/Recreation - Operating Expenses	711,849	618,658									1,330,507
572.60 - Parks/Recreation - Capital Outlay	227,211	5,373,061		304,465							5,904,737
574.30 - Special Events - Operating Expenses		142,985									142,985
575.10 - Special Facilities - Personnel Services		1,090,673									1,090,673
575.30 - Special Facilities - Operating Expenses	171,567	8,552,625									8,724,192
575.60 - Special Facilities - Capital Outlay		4,052,392									4,052,392
581.90 - Interfund Transfers Out - Other Uses	84,075,199	34,402,561		23,698,573		212,060,386	386,336				354,623,055
601.10 - Court Administration - Personnel Services	5,575,530										5,575,530
601.30 - Court Administration - Operating Expenses	906,497	177,825									1,084,322
601.60 - Court Administration - Capital Outlay	20,000	194,503									214,503
601.90 - Court Administration - Other Uses	1,647,263										1,647,263
602.30 - State Attorney Administration - Operating Expenses	3,283										3,283
603.30 - Public Defender Administration - Operating Expenses	6,982										6,982
608.30 - Jury Management - Operating Expenses	319,069										319,069
608.90 - Jury Management - Other Uses	65,649										65,649
614.10 - Clerk of Court - Personnel Services	2,701,614										2,701,614
614.30 - Clerk of Court - Operating Expenses	144,597										144,597
614.60 - Clerk of Court - Capital Outlay	2,410										2,410
622.10 - Drug Court - Personnel Services	257,176										257,176
622.30 - Drug Court - Operating Expenses	120,959										120,959
642.30 - Alternative Dispute Resolutions - Operating Expenses	1,207										1,207
667.10 - Court-Based Victim Services - Personnel Services		83,081									83,081
667.30 - Court-Based Victim Services - Operating Expenses		187									187
669.10 - Other Family Court Programs - Personnel Services	138,643										138,643
669.30 - Other Family Court Programs - Operating Expenses	17,473										17,473
671.10 - Court Administration - Personnel Services	126,940										126,940
671.30 - Court Administration - Operating Expenses	7,617										7,617
674.10 - Clerk of Court - Personnel Services	521,299										521,299
674.30 - Clerk of Court - Operating Expenses	5,774										5,774
694.10 - Clerk of Court - Personnel Services	177,297										177,297
694.30 - Clerk of Court - Operating Expenses	12,177										12,177
711.30 - Courthouse Security - Operating Expenses	1,378,594										1,378,594
712.10 - Courthouse Facilities - Personnel Services	509,051										509,051
712.30 - Courthouse Facilities - Operating Expenses	2,277,278										2,277,278
712.60 - Courthouse Facilities - Capital Outlay	78,694										78,694
713.10 - Information Systems - Personnel Services		1,506,681									1,506,681
713.30 - Information Systems - Operating Expenses		888,785									888,785
713.60 - Information Systems - Capital Outlay		156,176									156,176
714.30 - Public Law Library - Operating Expenses		100,569									100,569
714.60 - Public Law Library - Capital Outlay		29,717									29,717
724.10 - Clerk of Court - Personnel Services	493,149										493,149
724.30 - Clerk of Court - Operating Expenses	18,734										18,734
733.10 - Misdemeanor Probation - Personnel Services	882,520										882,520
733.30 - Misdemeanor Probation - Operating Expenses	51,466										51,466

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
744.10 - Clerk of Court - Personnel Services	308,724										308,724
744.30 - Clerk of Court - Operating Expenses	8,352										8,352
764.10 - Clerk of Court - Personnel Services	708,132										708,132
764.30 - Clerk of Court - Operating Expenses	30,807										30,807
769.30 - Other County Court-Traffic Costs - Operating Expenses	154,323										154,323
Grand Total	291,141,172	315,332,921	158,772,625	65,286,928		310,974,205	48,574,204			666	1,190,082,721

Data Element Worksheet Report for FYE: 2020, Osceola

Affiliates Report for FYE 2020

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Bellalago Educational Facilities Benefit District	Independently Reported	\$4,386,086	\$3,536,636	\$16,620,000
Special District - Crescent Lakes Common Facilities District	Independently Reported	\$540,367	\$501,170	\$0
Special District - Cypress Woods Common Facilities District				
Special District - Indian Creek Common Facilities District	Independently Reported	\$137,944	\$170,759	\$0
Special District - Indian Point Common Facilities District	Independently Reported	\$214,000	\$189,834	\$0
Special District - Indian Ridge Villas Common Facilities District	Independently Reported	\$94,564	\$144,663	\$0
Special District - Osceola Chain of Lakes Community Development District	Independently Reported	\$6,368,812	\$4,263,450	\$8,017,084
Special District - Osceola County Community Redevelopment Agency - East U.S. 192	Blended in Primary Report	\$586,658	\$6,176	\$0
Special District - Osceola County Health Facilities Authority	Discretely Reported	\$0	\$0	\$0
Special District - Osceola County Housing Finance Authority	Discretely Reported	\$118,310	\$666	\$0
Special District - Osceola County Library District	Blended in Primary Report	\$8,742,410	\$8,301,559	\$1,836
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	\$6,202,850	\$1,814,734	\$0

