

### 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 Statutes?

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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

