

FY 2022/2023 ANNUAL FINANCIAL REPORT
 Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
 For the fiscal year ended June 30, 2023
 County Name: OSCEOLA COUNTY County Number: 72

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
Revenues & Other Financing Sources							
Taxes Levied on Property	1 2,766,948	1,949,559		0		4,716,507	4,711,424
Less: Uncollected Delinquent Taxes - Levy Year	2	0		0		0	
Less: Credits to Taxpayers	3 159,544	107,096		0		266,640	246,142
Net Current Property Taxes	4 2,607,404	1,842,463		0		4,449,867	4,465,282
Delinquent Property Tax Revenue	5 256	221		0		477	1,650
Penalties, Interest & Costs on Taxes	6 17,948					17,948	6,000
Other County Taxes/TIF Tax Revenues	7 83,424	573,791	0	0	0	659,215	658,760
Intergovernmental	8 312,242	5,113,980	0	0	0	5,426,222	3,515,884
Licenses & Permits	9 1,200	100,335	0	0	0	101,535	32,800
Charges for Service	10 381,336	1,581	0	0	0	382,917	345,480
Use of Money & Property	11 152,684	12,973	0	3,469	0	169,126	99,744
Miscellaneous	12 63,272	72,845	0	0	0	136,117	45,469
Subtotal Revenues	13 3,621,766	7,718,189	0	3,469	0	11,343,424	9,171,069
Other Financing Sources:							
General Long-Term Debt Proceeds	14 0	0	0	0	0	0	
Operating Transfers In	15 41,221	1,222,403	0	321,615	0	1,585,239	1,640,528
Proceeds of Capital Asset Sales	16 152,921	0	0	0	0	152,921	152,370
Total Revenues & Other Sources	17 3,815,908	8,940,592	0	325,084	0	13,081,584	10,963,967
Expenditures & other Financing Uses							
Operating:							
Public Safety and Legal Services	18 1,254,658	688,176			0	1,942,834	2,089,421
Physical Health Social Services	19 250,852	17,793			0	268,645	420,706
Mental Health, ID & DD (Polk County only)	20 0	0			0	0	
County Environment and Education	21 753,588	70,181			0	823,769	864,041
Roads & Transportation	22 0	4,731,262			0	4,731,262	4,795,148
Government Services to Residents	23 358,784	3,702			0	362,486	401,839
Administration	24 1,253,983	0			0	1,253,983	1,462,521
Nonprogram Current	25 0	139,470			0	139,470	145,193
Debt Service	26 0	0		353,525	0	353,525	353,625
Capital Projects	27 3,655	83,886	0		0	87,541	286,000
Subtotal Expenditures	28 3,875,520	5,734,470	0	353,525	0	9,963,515	10,818,494
Other Financing Uses:							
Operating Transfers Out	29 9,556	1,575,683	0	0	0	1,585,239	1,640,528
Refunded Debt/Payments to Escrow	30 0	0	0	0	0	0	0
Total Expenditures & Other Uses	31 3,885,076	7,310,153	0	353,525	0	11,548,754	12,459,022
Changes in fund balances	32 -69,168	1,630,439	0	-28,441	0	1,532,830	-1,495,055
Beginning Fund Balance - July 1, 2022	33 4,551,372	3,984,961	0	329,810	0	8,866,143	6,704,668
Increase (Decrease) in Reserves (GAAP Budget)	34 0	0	0	0	0	0	0
Fund Balance - Nonspendable	35 0	0	0	0	0	0	0
Fund Balance - Restricted	36 2,066,450	5,615,400	0	301,369	0	7,983,219	4,159,257
Fund Balance - Committed	37 0	0	0	0	0	0	0
Fund Balance - Assigned	38 0	0	0	0	0	0	0
Fund Balance - Unassigned	39 2,415,754	0	0	0	0	2,415,754	1,050,356
Total Ending Fund Balance - June 30, 2023	40 4,482,204	5,615,400	0	301,369	0	10,398,973	5,209,613

Additional details are available at: Osceola County Auditor's Office
 Notes to the financial statement, if any: -
 Telephone : (712) 754-2241