

Unit Information

Unit Type: County

Year: 2011

Unit Name: Osceola

Unit Dependency:

Unit Status: Active

Location Information

Name: Mr. Imtiaz Fazie Khan

Title: Comptroller

Phone: (407) 742-1700

Address:

1 Courthouse Square
Suite 2100
Kissimmee, FL 34741-5488

Contact Information

Name: Mr. Michael Kurek

Title: Accounting & Financial Reporting Manager

Phone: (407) 742-1700

Email: michael.kurek@osceola.org

Address:

1 Courthouse Square
Suite 2100
Kissimmee, FL 34741-5488

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 4/11/2012

Audit Received Date: 4/2/2012

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$555,376,000

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/7/2012

Auditor Name: Moore Stephens Lovelace CPAs
& Advisors

Address:

1201 South Orlando Avenue
Suite 400
Winter Park, FL 32789

Certification

Chief Financial Officer

Name: Imtiaz Fazie Khan

Title: Comptroller

Chairman/Elected Official

Name: Brandon Arrington

Title: Chairman

Yes No

Have You Experienced a Financial Emergency in this year?

<input type="checkbox"/>	<input checked="" type="checkbox"/>
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If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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Revenues Report for FYE 2011

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	117,080,000	20,908,000	3,317,000								141,305,000
312100 - Local Option Taxes		32,105,000									32,105,000
312300 - County Ninth-Cent Voted Fuel Tax		1,646,000									1,646,000
312410 - First Local Option Fuel Tax		5,725,000									5,725,000
312600 - Discretionary Sales Surtaxes				20,579,000							20,579,000
314100 - Utility Service Tax - Electricity	11,666,000										11,666,000
314400 - Utility Service Tax - Gas	207,000										207,000
314800 - Utility Service Tax - Propane	305,000										305,000
315000 - Communications Service Tax (Chapter 202)	5,647,000										5,647,000
316000 - Local Business Tax (Chapter 205)	492,000										492,000
322000 - Building Permits		1,099,000									1,099,000
323700 - Franchise Fee - Solid Waste						1,328,000					1,328,000
324110 - Impact Fees - Residential - Public Safety		86,000									86,000
324120 - Impact Fees - Commercial - Public Safety		281,000									281,000
324310 - Impact Fees - Residential - Transportation		2,919,000									2,919,000
324320 - Impact Fees - Commercial - Transportation		2,595,000									2,595,000
324610 - Impact Fees - Residential - Culture/Recreation		423,000									423,000
325100 - Special Assessments - Capital Improvement			938,000								938,000
325200 - Special Assessments - Charges for Public Services		24,442,000				12,020,000					36,462,000
329000 - Other Permits, Fees & Special Assessments	1,271,000	135,000									1,406,000
331100 - Federal Grant - General Government	20,000										20,000
331200 - Federal Grant - Public Safety	611,000	9,000									620,000
331490 - Federal Grant - Other Transportation				8,991,000							8,991,000
331500 - Federal Grant - Economic Environment	253,000	7,671,000									7,924,000
331610 - Federal Grant - Health or Hospitals				205,000							205,000
331690 - Federal Grant - Other Human Services		11,917,000									11,917,000
331820 - Federal Grant - Drug Court Management	135,000										135,000
333000 - Federal Payments In Lieu Of Taxes	1,000		2,206,000								2,207,000
334200 - State Grant - Public Safety	88,000	155,000									243,000
334490 - State Grant - Other Transportation		2,770,000									2,770,000
334620 - State Grant - Public Welfare	39,000										39,000
334700 - State Grant - Culture/Recreation		183,000	500,000	50,000							733,000
334900 - State Grant - Other				101,000							101,000
335120 - State Revenue Sharing - Proceeds	5,179,000										5,179,000
335130 - State Revenue Sharing - Insurance Agents County Licenses	35,000										35,000
335140 - State Revenue Sharing - Mobile Home Licenses	121,000										121,000
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	87,000										87,000
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	223,000										223,000
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	14,328,000										14,328,000
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		45,000									45,000
335230 - State Revenue Sharing - Emergency Management Assistance		1,342,000									1,342,000
335490 - State Revenue Sharing - Other Transportation		5,181,000									5,181,000
335500 - State Revenue Sharing - Economic Environment		395,000									395,000

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335800 - State Revenue Sharing - Clerk Allotment from JAC	8,542,000	284,000									8,826,000
338000 - Shared Revenue From Other Local Units		771,000		1,723,000							2,494,000
341100 - Service Charge - Recording Fees	2,176,000										2,176,000
341200 - Internal Service Fund Fees and Charges							27,511,000				27,511,000
341520 - Fees remitted to County from Sheriff	325,000										325,000
341530 - Fees remitted to County from Clerk of Circuit Court	3,000										3,000
341900 - Other General Government Charges and Fees	6,316,000	165,000									6,481,000
342100 - Service Charge - Law Enforcement Services	1,025,000										1,025,000
342300 - Service Charge - Housing for Prisoners	270,000										270,000
342400 - Service Charge - Emergency Management Service Fees/Charges		2,000									2,000
342500 - Service Charge - Protective Inspection Fees		248,000									248,000
342600 - Service Charge - Ambulance Fees		5,228,000									5,228,000
342900 - Service Charge - Other Public Safety Charges and Fees	273,000	638,000									911,000
343400 - Service Charge - Garbage/Solid Waste						3,657,000					3,657,000
343600 - Service Charge - Water/Sewer Combination Utility	1,000,000										1,000,000
344600 - Service Charge - Tolls (Ferry, Road, Bridge, Etc.)						11,172,000					11,172,000
344900 - Service Charge - Other Transportation Charges	173,000	34,000									207,000
345100 - Service Charge - Housing										29,000	29,000
346400 - Service Charge - Animal Control and Shelter Fees	150,000										150,000
346900 - Service Charge - Other Human Services Charges		113,000									113,000
347200 - Service Charge - Parks and Recreation		2,000									2,000
347300 - Service Charge - Cultural Services		99,000									99,000
347400 - Service Charge - Special Events		1,418,000									1,418,000
347500 - Service Charge - Special Recreation Facilities		1,611,000									1,611,000
347900 - Service Charge - Other Culture/Recreation Charges		45,000									45,000
348860 - Mediation and Arbitration (Alternative Dispute Resolution)	289,000	311,000									600,000
348921 - Court Innovations/Local Requirements	77,000										77,000
348922 - Legal Aid	77,000										77,000
348923 - Law Library		77,000									77,000
348924 - Juvenile Alternative Programs	77,000										77,000
348930 - State Court Facility Surcharge (\$30)		1,786,000									1,786,000
348990 - Other Court Collections Transferred to BOCC		562,000									562,000
349000 - Other Charges for Services	21,000					50,000					71,000
351100 - Judgments and Fines - As Decided by County Court Criminal	95,000	746,000									841,000
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	380,000	71,000									451,000
351500 - Judgments and Fines - As Decided by Traffic Court	718,000	112,000									830,000
351600 - Judgments and Fines - As Decided by Juvenile Court	5,000										5,000
351700 - Intergovernmental Radio Communication Program		519,000									519,000
351800 - 10% of Fines to Public Records Modernization Trust Fund		384,000									384,000
352000 - Fines - Library		97,000									97,000
354000 - Fines - Local Ordinance Violation	130,000	4,000									134,000
359000 - Other Judgments, Fines and Forfeits	374,000										374,000
361100 - Interest	941,000	1,282,000	235,000	573,000		219,000	136,000				3,386,000
362000 - Rents and Royalties	262,000	289,000									551,000
364000 - Disposition of Fixed Assets	22,000	6,000					13,000				41,000
365000 - Sale of Surplus Materials and Scrap	11,000	12,000				2,000					25,000

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
366000 - Contributions and Donations from Private Sources	89,000	1,000									90,000
369300 - Settlements	84,000										84,000
369900 - Other Miscellaneous Revenues	1,892,000	837,000		246,000		12,000	1,527,000				4,514,000
381000 - Inter-Fund Group Transfers In	19,656,000	22,884,000	32,627,000	1,950,000		1,822,000	56,000				78,995,000
389400 - Proprietary - Other Grants and Donations	60,000					311,000					371,000
389900 - Proprietary - Other Non-Operating Sources				34,000							34,000
Grand Total	203,301,000	162,670,000	39,823,000	34,452,000		30,593,000	29,243,000			29,000	500,111,000

Expenditures Report for FYE 2011

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
512.10 - Executive - Personnel Services	1,926,000										1,926,000
512.30 - Executive - Operating Expenses	130,000										130,000
513.10 - Financial and Administrative - Personnel Services	4,832,000	129,000					249,000				5,210,000
513.30 - Financial and Administrative - Operating Expenses	6,665,000	47,000					23,546,000				30,258,000
513.60 - Financial and Administrative - Capital Outlay	9,000	2,000		329,000							340,000
514.10 - Legal Counsel - Personnel Services	1,490,000										1,490,000
514.30 - Legal Counsel - Operating Expenses	68,000										68,000
515.10 - Comprehensive Planning - Personnel Services	4,386,000										4,386,000
515.30 - Comprehensive Planning - Operating Expenses	1,370,000										1,370,000
515.60 - Comprehensive Planning - Capital Outlay	2,000										2,000
517.70 - Debt Service Payments - Debt Service	502,000	626,000	35,657,000	818,000		4,439,000					42,042,000
519.10 - Other General Governmental Services - Personnel Services	14,872,000	274,000									15,146,000
519.30 - Other General Governmental Services - Operating Expenses	3,998,000	4,619,000		41,000							8,658,000
519.60 - Other General Governmental Services - Capital Outlay	1,210,000										1,210,000
519.80 - Other General Governmental Services - Grants and Aids	257,000										257,000
521.10 - Law Enforcement - Personnel Services	45,233,000	105,000									45,338,000
521.30 - Law Enforcement - Operating Expenses	7,297,000	248,000									7,545,000
521.60 - Law Enforcement - Capital Outlay	3,304,000	382,000		114,000							3,800,000
521.80 - Law Enforcement - Grants and Aids	38,000										38,000
522.10 - Fire Control - Personnel Services		29,929,000									29,929,000
522.30 - Fire Control - Operating Expenses		8,540,000									8,540,000
522.60 - Fire Control - Capital Outlay		11,000		201,000							212,000
522.70 - Fire Control - Debt Service		10,000									10,000
522.80 - Fire Control - Grants and Aids		41,000									41,000
523.10 - Detention and/or Corrections - Personnel Services	24,757,000										24,757,000
523.30 - Detention and/or Corrections - Operating Expenses	6,691,000	239,000									6,930,000
523.60 - Detention and/or Corrections - Capital Outlay	2,693,000										2,693,000
523.80 - Detention and/or Corrections - Grants and Aids	37,000										37,000
524.10 - Protective Inspections - Personnel Services		1,874,000									1,874,000
524.30 - Protective Inspections - Operating Expenses		324,000									324,000
524.60 - Protective Inspections - Capital Outlay		1,000									1,000

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
525.10 - Emergency and Disaster Relief Services - Personnel Services	511,000										511,000
525.30 - Emergency and Disaster Relief Services - Operating Expenses	473,000										473,000
525.60 - Emergency and Disaster Relief Services - Capital Outlay	43,000										43,000
527.30 - Medical Examiners - Operating Expenses	621,000										621,000
529.60 - Other Public Safety - Capital Outlay				83,000							83,000
534.10 - Garbage/Solid Waste Control Services - Personnel Services						1,257,000					1,257,000
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						13,281,000					13,281,000
537.10 - Conservation and Resource Management - Personnel Services	998,000	103,000									1,101,000
537.30 - Conservation and Resource Management - Operating Expenses	88,000	165,000									253,000
537.60 - Conservation and Resource Management - Capital Outlay		9,249,000									9,249,000
538.10 - Flood Control/Stormwater Management - Personnel Services		82,000									82,000
538.30 - Flood Control/Stormwater Management - Operating Expenses		57,000		2,000							59,000
538.60 - Flood Control/Stormwater Management - Capital Outlay				439,000							439,000
539.10 - Other Physical Environment - Personnel Services	17,000										17,000
539.30 - Other Physical Environment - Operating Expenses	19,000										19,000
541.10 - Road and Street Facilities - Personnel Services	872,000	7,998,000				45,000	700,000				9,615,000
541.30 - Road and Street Facilities - Operating Expenses	964,000	6,926,000		6,367,000		6,076,000	2,272,000				22,605,000
541.60 - Road and Street Facilities - Capital Outlay		23,076,000		20,464,000							43,540,000
544.30 - Mass Transit Systems - Operating Expenses	4,279,000										4,279,000
552.10 - Industry Development - Personnel Services	499,000	2,637,000									3,136,000
552.30 - Industry Development - Operating Expenses	651,000	10,917,000									11,568,000
552.60 - Industry Development - Capital Outlay	24,000										24,000
552.80 - Industry Development - Grants and Aids	88,000	1,852,000									1,940,000
553.10 - Veteran's Services - Personnel Services	108,000										108,000
553.30 - Veteran's Services - Operating Expenses	8,000										8,000
554.10 - Housing and Urban Development - Personnel Services		726,000									726,000
554.30 - Housing and Urban Development - Operating Expenses		8,944,000								6,000	8,950,000
554.60 - Housing and Urban Development - Capital Outlay		16,000									16,000
554.80 - Housing and Urban Development - Grants and Aids		322,000									322,000
559.10 - Other Economic Environment - Personnel Services	81,000										81,000
559.30 - Other Economic Environment - Operating Expenses	27,000										27,000
559.60 - Other Economic Environment - Capital Outlay	2,000										2,000
562.10 - Health Services - Personnel Services	1,716,000										1,716,000
562.30 - Health Services - Operating Expenses	1,140,000			205,000							1,345,000
563.30 - Mental Health Services - Operating Expenses	436,000										436,000
563.80 - Mental Health Services - Grants and Aids	425,000										425,000
564.10 - Public Assistance Services - Personnel Services	200,000	133,000									333,000
564.30 - Public Assistance Services - Operating Expenses	4,361,000	10,643,000									15,004,000
569.10 - Other Human Services - Personnel Services	301,000										301,000
569.30 - Other Human Services - Operating Expenses	70,000										70,000
569.60 - Other Human Services - Capital Outlay	1,000										1,000
569.80 - Other Human Services - Grants and Aids	62,000										62,000
571.10 - Libraries - Personnel Services		3,645,000									3,645,000
571.30 - Libraries - Operating Expenses		1,973,000									1,973,000
571.60 - Libraries - Capital Outlay		373,000									373,000

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
571.90 - Libraries - Other Uses		2,000									2,000
572.10 - Parks and Recreation - Personnel Services	1,240,000	1,080,000									2,320,000
572.30 - Parks and Recreation - Operating Expenses	812,000	614,000									1,426,000
572.60 - Parks and Recreation - Capital Outlay	1,000	342,000		223,000							566,000
572.80 - Parks and Recreation - Grants and Aids	1,000										1,000
573.60 - Cultural Services - Capital Outlay				137,000							137,000
575.10 - Special Recreation Facilities - Personnel Services		918,000									918,000
575.30 - Special Recreation Facilities - Operating Expenses	171,000	6,527,000									6,698,000
575.60 - Special Recreation Facilities - Capital Outlay		58,000		2,000							60,000
581.90 - Inter-Fund Group Transfers Out - Other Uses	17,356,000	39,971,000	38,000	16,169,000		395,000	5,066,000				78,995,000
601.10 - Court Administration - Personnel Services	368,000										368,000
601.30 - Court Administration - Operating Expenses	106,000										106,000
602.30 - State Attorney Administration - Operating Expenses	1,000										1,000
603.30 - Public Defender Administration - Operating Expenses	7,000										7,000
622.10 - Drug Court - Circuit Criminal - Personnel Services	183,000										183,000
622.30 - Drug Court - Circuit Criminal - Operating Expenses	308,000										308,000
642.10 - Alternative Dispute Resolutions - Circuit Civil - Personnel Services		97,000									97,000
642.30 - Alternative Dispute Resolutions - Circuit Civil - Operating Expenses	11,000	54,000									65,000
667.10 - Court-Based Victim Services - Circuit Family - Personnel Services	36,000										36,000
667.30 - Court-Based Victim Services - Circuit Family - Operating Expenses	2,000										2,000
669.10 - Other Family Court Programs - Personnel Services	88,000										88,000
669.30 - Other Family Court Programs - Operating Expenses	25,000										25,000
671.10 - Court Administration - Circuit Juvenile - Personnel Services	110,000										110,000
671.30 - Court Administration - Circuit Juvenile - Operating Expenses	19,000										19,000
711.10 - Courthouse Security - Personnel Services	1,501,000										1,501,000
711.30 - Courthouse Security - Operating Expenses	82,000										82,000
712.10 - Courthouse Facilities - Personnel Services	520,000										520,000
712.30 - Courthouse Facilities - Operating Expenses	1,622,000										1,622,000
712.60 - Courthouse Facilities - Capital Outlay	11,000	7,000		4,502,000							4,520,000
713.10 - Information Systems and Technology - Personnel Services	8,112,000	464,000									8,576,000
713.30 - Information Systems and Technology - Operating Expenses	2,127,000	365,000									2,492,000
713.60 - Information Systems and Technology - Capital Outlay	514,000	117,000									631,000
713.80 - Information Systems and Technology - Grants and Aids	635,000										635,000
714.10 - Public Law Library - Personnel Services		81,000									81,000
714.30 - Public Law Library - Operating Expenses		50,000									50,000
714.60 - Public Law Library - Capital Outlay		54,000									54,000
769.30 - Other County Court - Traffic Costs - Operating Expenses	390,000										390,000
Grand Total	187,211,000	188,039,000	35,695,000	50,096,000		25,493,000	31,833,000			6,000	518,373,000

Data Element Worksheet Report for FYE: 2011, Osceola

Affiliates Report for FYE 2011

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Bellalago Educational Facilities Benefit District	Independently Reported	\$3,539,339	\$4,238,012	\$24,587,296
Special District - Crescent Lakes Common Facilities District	Independently Reported	\$540,461	\$553,508	\$0
Special District - Cypress Woods Common Facilities District	Independently Reported	\$134,368	\$150,722	\$0
Special District - Indian Creek Commons Facilities District	Independently Reported	\$180,120	\$170,893	\$0
Special District - Indian Point Common Facilities District	Independently Reported	\$165,995	\$160,032	\$0
Special District - Indian Ridge Villas Common Facilities District	Independently Reported	\$71,433	\$65,328	\$0
Special District - Osceola County Health Facilities Authority	Discretely Reported	\$0	\$0	\$0
Special District - Osceola County Housing Finance Authority	Discretely Reported	\$29,000	\$6,000	\$0
Special District - Osceola County Industrial Development Authority	Blended in Primary Report	\$0	\$0	\$0
Special District - Osceola County Library District	Blended in Primary Report	\$5,187,000	\$7,373,000	\$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