

Unit Information

Unit Type: County Year: 2013
 Unit Name: Osceola Unit Dependency:
 Unit Status: Active

Location Information

Name: Mr. Michael L. Kurek
 Title: Comptroller
 Phone: (407) 742-1700

 Address:
 1 Courthouse Square
 Suite 2100
 Kissimmee, FL 34741-5488

Contact Information

Name: Mrs. Zoraida Cruz
 Title: Assistant Comptroller
 Phone: (407) 742-1726
 Email: zcru@osceola.org

 Address:
 1 Courthouse Square
 Suite 2100
 Kissimmee, FL 34741-5488

AFR Details

Original AFR

AFR Status: Certified
 AFR Received Date: 4/21/2014
 Audit Received Date: 5/1/2014
 Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$528,366,000

Audit Information

Was an audit performed? Yes
 Audit Performed Date: 4/7/2014
 Auditor Name: Moore Stephens Lovelace CPAs
 & Advisors

Address:
 1201 South Orlando Ave
 Suite 4000
 Winter Park, FL 32789

Certification

Chief Financial Officer

Name: Michael Kurek
 Title: Comptroller

Chairman/Elected Official

Name: Frank Attkisson
 Title: Chairman

Yes No

Have You Experienced a Financial Emergency in this year?

Yes No

If Yes, Have You Compiled With Section 218.503(2), Florida Statues?

Yes No

Revenues Report for FYE 2013

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	106,673,436	18,857,609	3,037,324								128,568,369
312100 - Local Option Taxes		37,660,716									37,660,716
312300 - County Ninth-Cent Voted Fuel Tax		1,891,162									1,891,162
312410 - First Local Option Fuel Tax		6,574,382									6,574,382
312600 - Discretionary Sales Surtaxes				22,775,166							22,775,166
314100 - Utility Service Tax - Electricity	11,345,054										11,345,054
314400 - Utility Service Tax - Gas	162,569										162,569
314700 - Utility Service Tax - Fuel Oil	16										16
314800 - Utility Service Tax - Propane	248,314										248,314
315000 - Communications Service Tax (Chapter 202)	6,077,660										6,077,660
316000 - Local Business Tax (Chapter 205)	375,167										375,167
322000 - Building Permits		2,333,599									2,333,599
323700 - Franchise Fee - Solid Waste						1,523,967					1,523,967
324110 - Impact Fees - Residential - Public Safety		217,285									217,285
324310 - Impact Fees - Residential - Transportation		124,308									124,308
324610 - Impact Fees - Residential - Culture/Recreation		951,736									951,736
324620 - Impact Fees - Commercial - Culture/Recreation		69									69
325100 - Special Assessments - Capital Improvement	156		308,073								308,229
325200 - Special Assessments - Charges for Public Services	255	24,030,594	280,889			11,613,744					35,925,482
329000 - Other Permits, Fees & Special Assessments	2,382,438	204,649									2,587,087
331100 - Federal Grant - General Government	534,000	38,432									572,432
331200 - Federal Grant - Public Safety	159,881	139,634									299,515
331490 - Federal Grant - Other Transportation				3,741,009							3,741,009
331500 - Federal Grant - Economic Environment	439,861	9,322,873									9,762,734
331690 - Federal Grant - Other Human Services		5,834,127									5,834,127
331820 - Federal Grant - Drug Court Management	287,715										287,715
333000 - Federal Payments In Lieu Of Taxes	400		2,206,243								2,206,643
334200 - State Grant - Public Safety	309,448	93,816									403,264
334390 - State Grant - Other Physical Environment		15,000									15,000
334490 - State Grant - Other Transportation		762,096									762,096
334620 - State Grant - Public Welfare	18,500										18,500
334700 - State Grant - Culture/Recreation		195,094	500,004								695,098
334900 - State Grant - Other				250,000							250,000
335120 - State Revenue Sharing - Proceeds	5,727,014										5,727,014
335130 - State Revenue Sharing - Insurance Agents County Licenses	43,302										43,302
335140 - State Revenue Sharing - Mobile Home Licenses	122,134										122,134
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	16,484										16,484
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	15,640,359										15,640,359
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		55,966									55,966
335220 - State Revenue Sharing - Enhanced 911 Fee		1,236,631									1,236,631
335490 - State Revenue Sharing - Other Transportation		5,423,142									5,423,142
335500 - State Revenue Sharing - Economic Environment		475,973									475,973

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 Justice Administrative Commission	9,295,000	229,667									9,524,667
339000 - Payments From Other Local Units In Lieu Of Taxes	1,528,303										1,528,303
341100 - Service Charge - Recording Fees	95,700	1,466,680									1,562,380
341200 - Internal Service Fund Fees and Charges							24,938,971				24,938,971
341520 - Fees remitted to County from Sheriff	263,455										263,455
341530 - Fees remitted to County from Clerk of Circuit Court	1,545										1,545
341900 - Other General Government Charges and Fees	6,842,388	203,390				300					7,046,078
342300 - Service Charge - Housing for Prisoners	186,582										186,582
342400 - Service Charge - Emergency Management Service Fees/Charges		7,963									7,963
342500 - Service Charge - Protective Inspection Fees		222,447									222,447
342600 - Service Charge - Ambulance Fees		6,843,887									6,843,887
342900 - Service Charge - Other Public Safety Charges and Fees	120,486	461,889									582,375
343400 - Service Charge - Garbage/Solid Waste						3,751,118					3,751,118
343900 - Service Charge - Other Physical Environment Charges	10										10
344600 - Service Charge - Tolls (Ferry, Road, Bridge, Etc.)						12,225,326					12,225,326
344900 - Service Charge - Other Transportation Charges	200,270										200,270
346400 - Service Charge - Animal Control and Shelter Fees	167,729										167,729
346900 - Service Charge - Other Human Services Charges		12,728									12,728
347200 - Service Charge - Parks and Recreation	726										726
347400 - Service Charge - Special Events		1,811,741									1,811,741
347500 - Service Charge - Special Recreation Facilities		1,543,098									1,543,098
347900 - Service Charge - Other Culture/Recreation Charges		23,150									23,150
348860 - Mediation and Arbitration (Alternative Dispute Resolution)	49,520	220,855									270,375
348921 - Court Innovations/Local Requirements	61,504										61,504
348922 - Legal Aid	61,504										61,504
348923 - Law Library		61,504									61,504
348924 - Juvenile Alternative Programs	61,504										61,504
348930 - State Court Facility Surcharge (\$30)		1,950,759									1,950,759
348990 - Other Court Collections Transferred to BOCC		775,720									775,720
349000 - Other Charges for Services	46,056	28,524								22,783	97,363
351100 - Judgments and Fines - As Decided by County Court Criminal	39,585	6,766									46,351
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	401,610	49,633									451,243
351500 - Judgments and Fines - As Decided by Traffic Court	700,918	110,665									811,583
351600 - Judgments and Fines - As Decided by Juvenile Court	4,108	884									4,992
351700 - Intergovernmental Radio Communication Program		563,315									563,315
352000 - Fines - Library		105,989									105,989
354000 - Fines - Local Ordinance Violation	296,924	11,593									308,517
359000 - Other Judgments, Fines and Forfeits	3,104,000										3,104,000
361100 - Interest	267,791	151,849	76,238	101,802		36,472	6,738			323	641,213
362000 - Rents and Royalties	451,173	296,846									748,019
364000 - Disposition of Fixed Assets	14,908	389,699				-1,268	5,707				409,046
365000 - Sale of Surplus Materials and Scrap		16,194				2,305	1,391				19,890
366000 - Contributions and Donations from Private Sources	21,797	4,626									26,423
369900 - Other Miscellaneous Revenues	1,834,085	1,628,528	51	76,379		682	527,736				4,067,461
381000 - Inter-Fund Group Transfers In	20,423,174	12,754,841	30,442,977	58,984,265		1,588,894	415,281				124,609,432
389400 - Proprietary - Other Grants and Donations	42,813										42,813

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
393000 - Special Items(Gain)							26,719				26,719
Grand Total	197,595,831	148,394,323	36,851,799	85,928,621		30,741,540	25,922,543			23,106	525,457,763

Expenditures Report for FYE 2013

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
512.10 - Executive - Personnel Services	1,805,549										1,805,549
512.30 - Executive - Operating Expenses	140,626										140,626
513.10 - Financial and Administrative - Personnel Services	4,786,169						260,426				5,046,595
513.30 - Financial and Administrative - Operating Expenses	6,269,019	44,197					19,378,267				25,691,483
513.60 - Financial and Administrative - Capital Outlay	3,457										3,457
514.10 - Legal Counsel - Personnel Services	723,703										723,703
514.30 - Legal Counsel - Operating Expenses	230,893										230,893
515.10 - Comprehensive Planning - Personnel Services	4,321,799										4,321,799
515.30 - Comprehensive Planning - Operating Expenses	1,277,276										1,277,276
515.60 - Comprehensive Planning - Capital Outlay	12,543										12,543
517.70 - Debt Service Payments - Debt Service			38,478,514	1,836,773		4,145,196					44,460,483
519.10 - Other General Governmental Services - Personnel Services	15,596,029	256,044									15,852,073
519.30 - Other General Governmental Services - Operating Expenses	4,075,502	7,124,480								14,529	11,214,511
519.60 - Other General Governmental Services - Capital Outlay	749,415	76,243		2,606,279							3,431,937
519.80 - Other General Governmental Services - Grants and Aids	8,477										8,477
519.90 - Other General Governmental Services - Other Uses		620									620
521.10 - Law Enforcement - Personnel Services	44,696,229	154,208									44,850,437
521.30 - Law Enforcement - Operating Expenses	7,793,548	265,293									8,058,841
521.60 - Law Enforcement - Capital Outlay	6,385,297	248,124		466,650							7,100,071
522.10 - Fire Control - Personnel Services		28,360,201									28,360,201
522.30 - Fire Control - Operating Expenses		9,119,012									9,119,012
522.60 - Fire Control - Capital Outlay		941,016		15,160							956,176
522.70 - Fire Control - Debt Service		220,027									220,027
522.80 - Fire Control - Grants and Aids		38,329									38,329
523.10 - Detention and/or Corrections - Personnel Services	25,447,660										25,447,660
523.30 - Detention and/or Corrections - Operating Expenses	7,313,577	309,829									7,623,406
523.60 - Detention and/or Corrections - Capital Outlay	441,981	33,380		200,956							676,317
523.80 - Detention and/or Corrections - Grants and Aids	25,425	23,678									49,103
524.10 - Protective Inspections - Personnel Services		1,874,128									1,874,128
524.30 - Protective Inspections - Operating Expenses		725,553									725,553
525.10 - Emergency and Disaster Relief Services - Personnel Services	396,961										396,961
525.30 - Emergency and Disaster Relief Services - Operating Expenses	552,458	8,806									561,264
525.60 - Emergency and Disaster Relief Services - Capital Outlay	26,726										26,726
527.30 - Medical Examiners - Operating Expenses	641,181										641,181
534.10 - Garbage/Solid Waste Control Services - Personnel Services						1,154,656					1,154,656

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						1,671,733					1,671,733
535.60 - Sewer/Wastewater Services - Capital Outlay	36,405										36,405
537.10 - Conservation and Resource Management - Personnel Services	1,056,360	211,369									1,267,729
537.30 - Conservation and Resource Management - Operating Expenses	80,128	240,299									320,427
537.60 - Conservation and Resource Management - Capital Outlay	31,734	1,167,645									1,199,379
538.10 - Flood Control/Stormwater Management - Personnel Services		134,692									134,692
538.30 - Flood Control/Stormwater Management - Operating Expenses		74,412									74,412
538.60 - Flood Control/Stormwater Management - Capital Outlay		9,624		688,392							698,016
541.10 - Road and Street Facilities - Personnel Services	839,958	7,389,381				34,826	732,641				8,996,806
541.30 - Road and Street Facilities - Operating Expenses	1,270,884	8,282,062				4,096,700	2,422,644				16,072,290
541.60 - Road and Street Facilities - Capital Outlay	28,444	3,329,041		19,474,303							22,831,788
541.70 - Road and Street Facilities - Debt Service	499,408										499,408
541.90 - Road and Street Facilities - Other Uses						1,525,237					1,525,237
544.30 - Mass Transit Systems - Operating Expenses	4,554,824										4,554,824
544.60 - Mass Transit Systems - Capital Outlay				84,756							84,756
552.10 - Industry Development - Personnel Services	187,718	2,560,882									2,748,600
552.30 - Industry Development - Operating Expenses	1,058,154	11,974,490									13,032,644
552.60 - Industry Development - Capital Outlay		4,121,903		12,527							4,134,430
552.80 - Industry Development - Grants and Aids	25,197	1,141,181									1,166,378
553.10 - Veteran's Services - Personnel Services	156,854										156,854
553.30 - Veteran's Services - Operating Expenses	14,016										14,016
554.10 - Housing and Urban Development - Personnel Services		639,974									639,974
554.30 - Housing and Urban Development - Operating Expenses		9,001,876									9,001,876
554.80 - Housing and Urban Development - Grants and Aids		180,593									180,593
559.10 - Other Economic Environment - Personnel Services	18,721										18,721
559.30 - Other Economic Environment - Operating Expenses	412,518										412,518
559.60 - Other Economic Environment - Capital Outlay	6,864										6,864
559.80 - Other Economic Environment - Grants and Aids	1,757										1,757
562.10 - Health Services - Personnel Services	1,567,660										1,567,660
562.30 - Health Services - Operating Expenses	1,300,742										1,300,742
562.60 - Health Services - Capital Outlay	100,612	1,468,118									1,568,730
562.80 - Health Services - Grants and Aids		404,435									404,435
563.30 - Mental Health Services - Operating Expenses	17,695										17,695
563.80 - Mental Health Services - Grants and Aids	126,411										126,411
564.10 - Public Assistance Services - Personnel Services	140,807	150,368									291,175
564.30 - Public Assistance Services - Operating Expenses	4,219,923	4,281,177									8,501,100
564.80 - Public Assistance Services - Grants and Aids		50,540									50,540
569.10 - Other Human Services - Personnel Services	178,410										178,410
569.30 - Other Human Services - Operating Expenses	517,106										517,106
569.80 - Other Human Services - Grants and Aids	927,583										927,583
571.10 - Libraries - Personnel Services		114,276									114,276
571.30 - Libraries - Operating Expenses	28,755	5,118,024									5,146,779
571.60 - Libraries - Capital Outlay		2,052,120									2,052,120
572.10 - Parks and Recreation - Personnel Services	1,100,739	1,144,636									2,245,375
572.30 - Parks and Recreation - Operating Expenses	886,439	665,506									1,551,945
572.60 - Parks and Recreation - Capital Outlay	96,028	456,036		432,428							984,492

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
575.10 - Special Recreation Facilities - Personnel Services		981,390									981,390
575.30 - Special Recreation Facilities - Operating Expenses	182,042	6,770,784									6,952,826
575.60 - Special Recreation Facilities - Capital Outlay		2,135,094		876,007							3,011,101
581.90 - Inter-Fund Group Transfers Out - Other Uses	26,785,997	67,619,805	62,765	18,672,865		9,969,973	1,498,027				124,609,432
601.10 - Court Administration - Personnel Services	3,255,079										3,255,079
601.30 - Court Administration - Operating Expenses	692,976										692,976
601.60 - Court Administration - Capital Outlay	17,477	801,786									819,263
601.90 - Court Administration - Other Uses	1,652,538										1,652,538
602.30 - State Attorney Administration - Operating Expenses	2,031										2,031
603.30 - Public Defender Administration - Operating Expenses	6,995										6,995
604.30 - Clerk of Court Administration - Operating Expenses	4,172										4,172
608.10 - Jury Management - Personnel Services	136,684										136,684
608.30 - Jury Management - Operating Expenses	170,186										170,186
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services	2,510,606										2,510,606
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses	78,147										78,147
614.60 - Clerk of Court Administration - Circuit Criminal - Capital Outlay	7,809										7,809
622.10 - Drug Court - Circuit Criminal - Personnel Services	205,535										205,535
622.30 - Drug Court - Circuit Criminal - Operating Expenses	373,525										373,525
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses	24,689										24,689
634.60 - Clerk of Court Administration - Circuit Civil - Capital Outlay	1,259										1,259
642.10 - Alternative Dispute Resolutions - Circuit Civil - Personnel Services		124,418									124,418
642.30 - Alternative Dispute Resolutions - Circuit Civil - Operating Expenses	1,468	56,424									57,892
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses	59,463										59,463
667.10 - Court-Based Victim Services - Circuit Family - Personnel Services	48,160										48,160
667.30 - Court-Based Victim Services - Circuit Family - Operating Expenses	431										431
669.10 - Other Family Court Programs - Personnel Services	101,090										101,090
669.30 - Other Family Court Programs - Operating Expenses	15,951										15,951
671.10 - Court Administration - Circuit Juvenile - Personnel Services	114,252										114,252
671.30 - Court Administration - Circuit Juvenile - Operating Expenses	21,315										21,315
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services	491,232										491,232
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses	40,898										40,898
674.60 - Clerk of Court Administration - Circuit Juvenile - Capital Outlay	107										107
694.10 - Clerk of Court Administration - Probate - Personnel Services	178,370										178,370
694.30 - Clerk of Court Administration - Probate - Operating Expenses	21,830										21,830
711.30 - Courthouse Security - Operating Expenses	513,330										513,330
711.60 - Courthouse Security - Capital Outlay		14,333									14,333
712.10 - Courthouse Facilities - Personnel Services	458,225										458,225
712.30 - Courthouse Facilities - Operating Expenses	1,749,399										1,749,399
712.60 - Courthouse Facilities - Capital Outlay				112,806							112,806
713.10 - Information Systems and Technology - Personnel Services	616,400	417,158									1,033,558

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
713.30 - Information Systems and Technology - Operating Expenses	463,980	532,467									996,447
713.60 - Information Systems and Technology - Capital Outlay	96,616	669,130									765,746
714.30 - Public Law Library - Operating Expenses		113,231									113,231
714.60 - Public Law Library - Capital Outlay		2,697									2,697
724.10 - Clerk of Court Administration - County Criminal - Personnel Services	520,357										520,357
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses	59,226										59,226
724.60 - Clerk of Court Administration - County Criminal - Capital Outlay	13,814										13,814
744.10 - Clerk of Court Administration - County Civil - Personnel Services	260,444										260,444
744.30 - Clerk of Court Administration - County Civil - Operating Expenses	29,885										29,885
744.60 - Clerk of Court Administration - County Civil - Capital Outlay	1,259										1,259
764.10 - Clerk of Court Administration - Traffic - Personnel Services	1,310,889										1,310,889
764.30 - Clerk of Court Administration - Traffic - Operating Expenses	112,288										112,288
764.60 - Clerk of Court Administration - Traffic - Capital Outlay	4,027										4,027
769.30 - Other County Court - Traffic Costs - Operating Expenses	298,280										298,280
Grand Total	198,921,087	196,426,545	38,541,279	45,479,902		22,598,321	24,292,005			14,529	526,273,668

Data Element Worksheet Report for FYE: 2013, Osceola

Affiliates Report for FYE 2013

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Bellalago Educational Facilities Benefit District	Independently Reported	\$3,949,547	\$4,167,393	\$24,165,000
Special District - Crescent Lakes Common Facilities District	Independently Reported	\$539,898	\$582,809	\$0
Special District - Cypress Woods Common Facilities District	Independently Reported	\$167,690	\$161,437	\$0
Special District - Indian Creek Commons Facilities District	Independently Reported	\$179,521	\$179,160	\$0
Special District - Indian Point Common Facilities District	Independently Reported	\$165,973	\$169,570	\$0
Special District - Indian Ridge Villas Common Facilities District	Independently Reported	\$72,105	\$62,517	\$0
Special District - Osceola County Community Redevelopment Agency - East U.S. 192	Blended in Primary Report	\$0	\$0	\$0
Special District - Osceola County Health Facilities Authority	Discretely Reported	\$0	\$0	\$0
Special District - Osceola County Housing Finance Authority	Discretely Reported			
Special District - Osceola County Industrial Development Authority	Blended in Primary Report	\$0	\$0	\$0
Special District - Osceola County Library District	Blended in Primary Report	\$4,615,000	\$8,583,000	\$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
Special District - W192 Development Authority	Blended in Primary Report	\$0	\$0	\$0