

Unit Information

Unit Type: County
Year: 2014
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: 3/19/2015
Audit Received Date: 5/7/2015
Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$568,103,000

Audit Information

Was an audit performed? Yes
Audit Performed Date: 3/13/2015
Auditor Name: Moore Stephens Lovelace CPAs
& Advisors

Address:
255 S. Orange Ave Ste600
Orlando FL, 32801

Certification

Chief Financial Officer

Name: Michael Kurek
Title: Comptrollers

Chairman/Elected Official

Name: Brandon Arrington
Title: Chairman

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 2014

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	110,574,004	19,609,438	3,136,792								133,320,234
312100 - Local Option Taxes		40,582,752									40,582,752
312300 - County Ninth-Cent Voted Fuel Tax		1,849,921									1,849,921
312410 - First Local Option Fuel Tax		6,432,491									6,432,491
312600 - Discretionary Sales Surtaxes				24,727,514							24,727,514
314100 - Utility Service Tax - Electricity	12,294,428										12,294,428
314400 - Utility Service Tax - Gas	162,103										162,103
314700 - Utility Service Tax - Fuel Oil	25										25
314800 - Utility Service Tax - Propane	270,672										270,672
315000 - Communications Service Tax (Chapter 202)	6,107,957										6,107,957
316000 - Local Business Tax (Chapter 205)	377,128										377,128
322000 - Building Permits		3,064,564									3,064,564
323700 - Franchise Fee - Solid Waste						1,582,884					1,582,884
324110 - Impact Fees - Residential - Public Safety		844,438									844,438
324120 - Impact Fees - Commercial - Public Safety		17,442									17,442
324310 - Impact Fees - Residential - Transportation		85,732									85,732
324610 - Impact Fees - Residential - Culture/Recreation		1,653,593									1,653,593
324710 - Impact Fees - Residential - Other		1,170									1,170
325100 - Special Assessments - Capital Improvement	257		322,140								322,397
325200 - Special Assessments - Charges for Public Services		25,132,587	293,872			11,890,542					37,317,001
329000 - Other Permits, Fees & Special Assessments	3,783,615	143,261									3,926,876
331100 - Federal Grant - General Government	637,896										637,896
331200 - Federal Grant - Public Safety	149,298	319,558									468,856
331490 - Federal Grant - Other Transportation		440,000									440,000
331500 - Federal Grant - Economic Environment		10,226,932									10,226,932
331690 - Federal Grant - Other Human Services		7,190,804									7,190,804
331820 - Federal Grant - Drug Court Management	303,559										303,559
333000 - Federal Payments In Lieu Of Taxes	84,899		2,031,921								2,116,820
334200 - State Grant - Public Safety	175,441	112,036									287,477
334620 - State Grant - Public Welfare		29,456									29,456
334700 - State Grant - Culture/Recreation		188,732	500,004								688,736
334820 - Article V Clerk of Court Trust Fund	10,372,407										10,372,407
335120 - State Revenue Sharing - Proceeds	6,194,721										6,194,721
335130 - State Revenue Sharing - Insurance Agents County Licenses	45,879										45,879
335140 - State Revenue Sharing - Mobile Home Licenses	115,665										115,665
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	93,350										93,350
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	16,753,889										16,753,889
335220 - State Revenue Sharing - Enhanced 911 Fee		709,572									709,572
335230 - State Revenue Sharing - Emergency Management Assistance		484,500									484,500
335490 - State Revenue Sharing - Other Transportation		5,719,625									5,719,625
335500 - State Revenue Sharing - Economic Environment		412,339									412,339
337300 - Local Government Unit Grant - Physical Environment		6,250									6,250
338000 - Shared Revenue From Other Local Units		1,048,000									1,048,000

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
339000 - Payments From Other Local Units In Lieu Of Taxes	1,583,977										1,583,977
341100 - Service Charge - Recording Fees	1,885,684										1,885,684
341200 - Internal Service Fund Fees and Charges							35,857,696				35,857,696
341520 - Fees remitted to County from Sheriff	292,092										292,092
341530 - Fees remitted to County from Clerk of Circuit Court	1,983										1,983
341550 - Fees remitted to County from Supervisor of Elections	3,087										3,087
341900 - Other General Government Charges and Fees	8,249,160	309,381				100					8,558,641
342300 - Service Charge - Housing for Prisoners	311,973										311,973
342400 - Service Charge - Emergency Management Service Fees/Charges		10,164									10,164
342500 - Service Charge - Protective Inspection Fees		355,593									355,593
342600 - Service Charge - Ambulance Fees		6,443,012									6,443,012
342900 - Service Charge - Other Public Safety Charges and Fees	142,699	716,528									859,227
343400 - Service Charge - Garbage/Solid Waste						4,459,992					4,459,992
344600 - Service Charge - Tolls (Ferry, Road, Bridge, Etc.)						13,948,857					13,948,857
344900 - Service Charge - Other Transportation Charges	200,420										200,420
346400 - Service Charge - Animal Control and Shelter Fees	149,079										149,079
346900 - Service Charge - Other Human Services Charges		9,678									9,678
347200 - Service Charge - Parks and Recreation	164	2,160									2,324
347400 - Service Charge - Special Events		1,790,605									1,790,605
347500 - Service Charge - Special Recreation Facilities		1,280,235									1,280,235
347900 - Service Charge - Other Culture/Recreation Charges		10,794									10,794
348320 - County Court Civil - Service Charges		690,232									690,232
348860 - Mediation and Arbitration (Alternative Dispute Resolution)	22,740	118,335									141,075
348921 - Court Innovations/Local Requirements	77,715										77,715
348922 - Legal Aid	77,715										77,715
348923 - Law Library		77,715									77,715
348924 - Juvenile Alternative Programs	77,715										77,715
348930 - State Court Facility Surcharge (\$30)		1,851,349									1,851,349
349000 - Other Charges for Services	60,989	1,277,355								37,554	1,375,898
351100 - Judgments and Fines - As Decided by County Court Criminal	17,367	9,191									26,558
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	398,563	66,420									464,983
351500 - Judgments and Fines - As Decided by Traffic Court	638,560	110,759									749,319
351600 - Judgments and Fines - As Decided by Juvenile Court	2,279	245									2,524
351700 - Intergovernmental Radio Communication Program		528,230									528,230
352000 - Fines - Library		105,516									105,516
354000 - Fines - Local Ordinance Violation	291,911	8,879									300,790
361100 - Interest	922,190	1,201,470	232,262	646,415		205,264	138,402			3,480	3,349,483
362000 - Rents and Royalties	494,168	382,017									876,185
364000 - Disposition of Fixed Assets	172,486	57,076				16,634	8,169				254,365
365000 - Sale of Surplus Materials and Scrap	180	36,185				1,357	1,628				39,350
366000 - Contributions and Donations from Private Sources	57,540	26,862		210,000							294,402
369300 - Settlements	34,827										34,827
369900 - Other Miscellaneous Revenues	4,543,827	2,276,650		806,773		1,188,261	217,493				9,033,004
381000 - Inter-Fund Group Transfers In	16,363,165	13,142,456	30,576,220	368,362		8,885,834	279,090				69,615,127
389400 - Proprietary - Other Grants and Donations	10,500										10,500
Grand Total	206,028,448	159,200,285	37,093,211	26,759,064		42,179,725	36,502,478			41,034	507,804,245

Expenditures Report for FYE 2014

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
512.10 - Executive - Personnel Services	2,011,072										2,011,072
512.30 - Executive - Operating Expenses	235,475										235,475
512.90 - Executive - Other Uses	223										223
513.10 - Financial and Administrative - Personnel Services	15,190,304						278,193				15,468,497
513.30 - Financial and Administrative - Operating Expenses	4,635,812						29,395,887				34,031,699
513.60 - Financial and Administrative - Capital Outlay	324,337										324,337
513.90 - Financial and Administrative - Other Uses	228,471										228,471
514.10 - Legal Counsel - Personnel Services	798,730										798,730
514.30 - Legal Counsel - Operating Expenses	231,243										231,243
515.10 - Comprehensive Planning - Personnel Services	4,207,682										4,207,682
515.30 - Comprehensive Planning - Operating Expenses	1,403,048										1,403,048
515.60 - Comprehensive Planning - Capital Outlay	4,509			24,259							28,768
516.30 - Non-Court Information Systems - Operating Expenses		2,875									2,875
517.70 - Debt Service Payments - Debt Service			37,335,103	1,836,236		5,731,631					44,902,970
519.10 - Other General Government - Personnel Services	5,558,438	200,523									5,758,961
519.30 - Other General Government - Operating Expenses	6,957,727	6,148,400								12,082	13,118,209
519.60 - Other General Government - Capital Outlay	1,318,044	337,831		1,222,091							2,877,966
519.70 - Other General Government - Debt Service	215,742										215,742
519.90 - Other General Government - Other Uses	75,000	360									75,360
521.10 - Law Enforcement - Personnel Services	103,675	142,958									246,633
521.30 - Law Enforcement - Operating Expenses	61,332,491	277,149									61,609,640
521.60 - Law Enforcement - Capital Outlay		60,205		1,261,531							1,321,736
522.10 - Fire Control - Personnel Services		31,670,630									31,670,630
522.30 - Fire Control - Operating Expenses		9,385,756									9,385,756
522.60 - Fire Control - Capital Outlay		1,275,504		44,399							1,319,903
522.70 - Fire Control - Debt Service		126,880									126,880
522.90 - Fire Control - Other Uses		32,314									32,314
523.10 - Detention/Corrections - Personnel Services	26,653,580										26,653,580
523.30 - Detention/Corrections - Operating Expenses	7,915,888	268,417									8,184,305
523.60 - Detention/Corrections - Capital Outlay	41,537	8,765									50,302
523.80 - Detention/Corrections - Grants and Aids		18,242									18,242
523.90 - Detention/Corrections - Other Uses	250										250
524.10 - Protective Inspections - Personnel Services		1,952,835									1,952,835
524.30 - Protective Inspections - Operating Expenses		414,619									414,619
524.60 - Protective Inspections - Capital Outlay		37,925									37,925
525.10 - Emergency and Disaster Relief - Personnel Services	380,564	60,242									440,806
525.30 - Emergency and Disaster Relief - Operating Expenses	528,584	71,665									600,249
525.60 - Emergency and Disaster Relief - Capital Outlay		14,624									14,624
527.30 - Medical Examiners - Operating Expenses	656,042										656,042
534.10 - Garbage/Solid Waste - Personnel Services						1,116,211					1,116,211
534.30 - Garbage/Solid Waste - Operating Expenses						11,674,441					11,674,441
537.10 - Conservation/Resource Management - Personnel Services	990,411	272,118									1,262,529

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
537.30 - Conservation/Resource Management - Operating Expenses	151,159	240,523									391,682
537.60 - Conservation/Resource Management - Capital Outlay		5,276,187									5,276,187
538.10 - Flood Control/Stormwater Control - Personnel Services		133,882									133,882
538.30 - Flood Control/Stormwater Control - Operating Expenses		40,339									40,339
538.60 - Flood Control/Stormwater Control - Capital Outlay		106,716		1,762,692							1,869,408
541.10 - Road/Street Facilities - Personnel Services	1,049,127	7,049,978				9,719	828,253				8,937,077
541.30 - Road/Street Facilities - Operating Expenses	1,373,534	8,236,091				8,432,069	2,395,967				20,437,661
541.60 - Road/Street Facilities - Capital Outlay	4,490	718,537		19,014,799							19,737,826
541.70 - Road/Street Facilities - Debt Service	499,408										499,408
541.80 - Road/Street Facilities - Grants and Aids						8,000,000					8,000,000
541.90 - Road/Street Facilities - Other Uses						2,145,318					2,145,318
544.30 - Mass Transit - Operating Expenses	5,419,532										5,419,532
544.60 - Mass Transit - Capital Outlay				23,362							23,362
552.10 - Industry Development - Personnel Services	214,214	2,167,197									2,381,411
552.30 - Industry Development - Operating Expenses	1,842,917	14,917,535									16,760,452
552.60 - Industry Development - Capital Outlay		841									841
552.80 - Industry Development - Grants and Aids	135,328	1,185,824									1,321,152
552.90 - Industry Development - Other Uses	300,000										300,000
553.10 - Veterans Services - Personnel Services	85,112										85,112
553.30 - Veterans Services - Operating Expenses	65,855										65,855
554.10 - Housing and Urban Development - Personnel Services		630,490									630,490
554.30 - Housing and Urban Development - Operating Expenses		10,024,203									10,024,203
554.60 - Housing and Urban Development - Capital Outlay		93,683									93,683
554.80 - Housing and Urban Development - Grants and Aids		882,640									882,640
559.10 - Other Economic Development - Personnel Services		66,283									66,283
559.30 - Other Economic Development - Operating Expenses		5,140									5,140
562.10 - Health - Personnel Services	1,625,973										1,625,973
562.30 - Health - Operating Expenses	1,459,836	29,456									1,489,292
562.60 - Health - Capital Outlay	78,556	5,192,406		23,738							5,294,700
563.30 - Mental Health - Operating Expenses	17,500										17,500
563.90 - Mental Health - Other Uses	66,161										66,161
564.10 - Public Assistance - Personnel Services	137,455	130,686									268,141
564.30 - Public Assistance - Operating Expenses	4,577,756	970,806									5,548,562
564.80 - Public Assistance - Grants and Aids		23,093									23,093
569.10 - Other Human Services - Personnel Services	269,085										269,085
569.30 - Other Human Services - Operating Expenses	488,301										488,301
569.90 - Other Human Services - Other Uses	1,074,990										1,074,990
571.10 - Libraries - Personnel Services		108,684									108,684
571.30 - Libraries - Operating Expenses	24,717	5,302,947									5,327,664
571.60 - Libraries - Capital Outlay		553,203									553,203
572.10 - Parks/Recreation - Personnel Services	1,182,251	1,007,207									2,189,458
572.30 - Parks/Recreation - Operating Expenses	1,086,960	884,464									1,971,424
572.60 - Parks/Recreation - Capital Outlay	88,645	392,802		723,386							1,204,833
573.60 - Cultural Services - Capital Outlay		837,586									837,586
575.10 - Special Facilities - Personnel Services		990,729									990,729
575.30 - Special Facilities - Operating Expenses	184,280	7,060,244									7,244,524
575.60 - Special Facilities - Capital Outlay		1,373,906		55,730							1,429,636
581.30 - Interfund Transfers Out - Operating Expenses	5,594										5,594

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
581.90 - Interfund Transfers Out - Other Uses	18,422,344	21,174,433		29,264,870		509,544	238,496				69,609,687
601.10 - Court Administration - Personnel Services	3,573,456										3,573,456
601.30 - Court Administration - Operating Expenses	527,565										527,565
601.60 - Court Administration - Capital Outlay	272,015	351,116									623,131
601.90 - Court Administration - Other Uses	2,167,922										2,167,922
602.30 - State Attorney Administration - Operating Expenses	2,400										2,400
602.60 - State Attorney Administration - Capital Outlay	5,741										5,741
603.30 - Public Defender Administration - Operating Expenses	7,087										7,087
608.10 - Jury Management - Personnel Services	132,376										132,376
608.30 - Jury Management - Operating Expenses	154,949										154,949
614.10 - Clerk of Court - Personnel Services	2,784,482										2,784,482
614.30 - Clerk of Court - Operating Expenses	128,303										128,303
622.10 - Drug Court - Personnel Services	200,275										200,275
622.30 - Drug Court - Operating Expenses	382,244										382,244
642.10 - Alternative Dispute Resolutions - Personnel Services		129,346									129,346
642.30 - Alternative Dispute Resolutions - Operating Expenses	881	35,437									36,318
667.10 - Court-Based Victim Services - Personnel Services		52,088									52,088
667.30 - Court-Based Victim Services - Operating Expenses		1,412									1,412
669.10 - Other Family Court Programs - Personnel Services	95,075										95,075
669.30 - Other Family Court Programs - Operating Expenses	15,342										15,342
671.10 - Court Administration - Personnel Services	114,009										114,009
671.30 - Court Administration - Operating Expenses	18,291										18,291
674.10 - Clerk of Court - Personnel Services	498,840										498,840
674.30 - Clerk of Court - Operating Expenses	10,089										10,089
694.10 - Clerk of Court - Personnel Services	148,202										148,202
694.30 - Clerk of Court - Operating Expenses	9,367										9,367
711.30 - Courthouse Security - Operating Expenses	519,946										519,946
712.10 - Courthouse Facilities - Personnel Services	407,874										407,874
712.30 - Courthouse Facilities - Operating Expenses	1,682,541										1,682,541
712.60 - Courthouse Facilities - Capital Outlay	139,648			29,274							168,922
713.10 - Information Systems - Personnel Services	516,400	432,706									949,106
713.30 - Information Systems - Operating Expenses	351,164	920,408									1,271,572
713.60 - Information Systems - Capital Outlay	98,262	248,883									347,145
713.90 - Information Systems - Other Uses	151,684										151,684
714.30 - Public Law Library - Operating Expenses		110,315									110,315
714.60 - Public Law Library - Capital Outlay		9,045									9,045
724.10 - Clerk of Court - Personnel Services	602,169										602,169
724.30 - Clerk of Court - Operating Expenses	30,549										30,549
724.60 - Clerk of Court - Capital Outlay	156										156
744.10 - Clerk of Court - Personnel Services	272,306										272,306
744.30 - Clerk of Court - Operating Expenses	19,954										19,954
764.10 - Clerk of Court - Personnel Services	1,249,360										1,249,360
764.30 - Clerk of Court - Operating Expenses	111,373										111,373
769.30 - Other County Court-Traffic Costs - Operating Expenses	99,754										99,754
Grand Total	201,432,010	152,880,334	37,335,103	55,286,367		37,618,933	33,136,796			12,082	517,701,625

Affiliates Report for FYE 2014

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Bellalago Educational Facilities Benefit District	Independently Reported	\$28,556,706	\$29,192,814	\$22,270,000
Special District - Crescent Lakes Common Facilities District	Independently Reported	\$539,416	\$446,457	\$0
Special District - Cypress Woods Common Facilities District	Independently Reported	\$167,252	\$151,456	\$0
Special District - Indian Creek Common Facilities District	Independently Reported	\$178,892	\$163,639	\$0
Special District - Indian Point Common Facilities District	Independently Reported	\$213,165	\$191,379	\$0
Special District - Indian Ridge Villas Common Facilities District	Independently Reported	\$72,549	\$75,880	\$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	\$41,000	\$12,000	
Special District - Osceola County Library District	Blended in Primary Report	\$4,850,000	\$6,632,000	
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