

### Unit Information

Unit Type: County

Year: 2012

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. Vanna Lawitzke

Title: Accountant II

Phone: (407) 742-1710

Email: vlaw@osceola.org

Address:

1 Courthouse Square  
Suite 2100  
Kissimmee, FL 34741-5488

### AFR Details

#### Original AFR

AFR Status: Certified

AFR Received Date: 4/16/2013

Audit Received Date: 4/4/2013

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$538,329,000

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/13/2013

Auditor Name: Moore Stephens Lovelace CPAs  
& Advisors

Address:  
1201 South Orlando Ave Suite 400  
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?

<input type="checkbox"/>	<input checked="" type="checkbox"/>
--------------------------	-------------------------------------

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

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

Revenues Report for FYE 2012

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	108,326,000	19,302,000	3,053,000								130,681,000
312100 - Local Option Taxes		34,209,000									34,209,000
312300 - County Ninth-Cent Voted Fuel Tax		1,724,000									1,724,000
312410 - First Local Option Fuel Tax		5,994,000									5,994,000
312600 - Discretionary Sales Surtaxes				21,541,000							21,541,000
314100 - Utility Service Tax - Electricity	10,654,000										10,654,000
314400 - Utility Service Tax - Gas	147,000										147,000
314800 - Utility Service Tax - Propane	334,000										334,000
315000 - Communications Service Tax (Chapter 202)	5,944,000										5,944,000
316000 - Local Business Tax (Chapter 205)	483,000										483,000
322000 - Building Permits		2,036,000									2,036,000
323700 - Franchise Fee - Solid Waste						1,437,000					1,437,000
324110 - Impact Fees - Residential - Public Safety		80,000									80,000
324120 - Impact Fees - Commercial - Public Safety		1,000									1,000
324310 - Impact Fees - Residential - Transportation		393,000									393,000
324320 - Impact Fees - Commercial - Transportation		1,000									1,000
324610 - Impact Fees - Residential - Culture/Recreation		322,000									322,000
325100 - Special Assessments - Capital Improvement			531,000								531,000
325200 - Special Assessments - Charges for Public Services		24,553,000	217,000			12,434,000					37,204,000
329000 - Other Permits, Fees & Special Assessments	2,218,000	128,000									2,346,000
331100 - Federal Grant - General Government	496,000	51,000									547,000
331200 - Federal Grant - Public Safety	376,000	8,000									384,000
331490 - Federal Grant - Other Transportation		19,000		5,476,000							5,495,000
331500 - Federal Grant - Economic Environment	1,815,000	8,353,000									10,168,000
331690 - Federal Grant - Other Human Services		4,635,000									4,635,000
331700 - Federal Grant - Culture/Recreation		31,000									31,000
331820 - Federal Grant - Drug Court Management	298,000										298,000
333000 - Federal Payments In Lieu Of Taxes			2,206,000								2,206,000
334200 - State Grant - Public Safety	292,000	158,000									450,000
334490 - State Grant - Other Transportation		6,289,000									6,289,000
334620 - State Grant - Public Welfare	18,000										18,000
334700 - State Grant - Culture/Recreation		203,000	500,000								703,000
335120 - State Revenue Sharing - Proceeds	5,355,000										5,355,000
335130 - State Revenue Sharing - Insurance Agents County Licenses	35,000										35,000
335140 - State Revenue Sharing - Mobile Home Licenses	119,000										119,000
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	92,000										92,000
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	14,843,000										14,843,000
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		53,000									53,000
335220 - State Revenue Sharing - Enhanced 911 Fee		1,262,000									1,262,000
335490 - State Revenue Sharing - Other Transportation		5,298,000									5,298,000
335800 - State Revenue Sharing - Clerk Allotment from JAC	8,160,000	439,000									8,599,000
338000 - Shared Revenue From Other Local Units		307,000		1,913,000							2,220,000
341100 - Service Charge - Recording Fees	311,000										311,000

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341200 - Internal Service Fund Fees and Charges							24,661,000				24,661,000
341520 - Fees remitted to County from Sheriff	280,000										280,000
341530 - Fees remitted to County from Clerk of Circuit Court	3,000										3,000
341550 - Fees remitted to County from Supervisor of Elections	5,000										5,000
341900 - Other General Government Charges and Fees	7,782,000	213,000				1,000					7,996,000
342300 - Service Charge - Housing for Prisoners	276,000										276,000
342400 - Service Charge - Emergency Management Service Fees/Charges		4,000									4,000
342500 - Service Charge - Protective Inspection Fees		418,000									418,000
342600 - Service Charge - Ambulance Fees		5,334,000									5,334,000
342900 - Service Charge - Other Public Safety Charges and Fees	74,000	675,000									749,000
343400 - Service Charge - Garbage/Solid Waste						3,253,000					3,253,000
343600 - Service Charge - Water/Sewer Combination Utility	1,417,000										1,417,000
344600 - Service Charge - Tolls (Ferry, Road, Bridge, Etc.)						11,677,000					11,677,000
344900 - Service Charge - Other Transportation Charges	144,000										144,000
345100 - Service Charge - Housing										11,000	11,000
346400 - Service Charge - Animal Control and Shelter Fees	165,000										165,000
346900 - Service Charge - Other Human Services Charges		59,000									59,000
347200 - Service Charge - Parks and Recreation		1,000									1,000
347400 - Service Charge - Special Events		1,757,000									1,757,000
347500 - Service Charge - Special Recreation Facilities		1,467,000									1,467,000
347900 - Service Charge - Other Culture/Recreation Charges		33,000									33,000
348860 - Mediation and Arbitration (Alternative Dispute Resolution)	116,000	174,000									290,000
348921 - Court Innovations/Local Requirements	63,000										63,000
348922 - Legal Aid	63,000										63,000
348923 - Law Library		63,000									63,000
348924 - Juvenile Alternative Programs	63,000										63,000
348930 - State Court Facility Surcharge (\$30)		1,804,000									1,804,000
348990 - Other Court Collections Transferred to BOCC		631,000									631,000
349000 - Other Charges for Services	23,000	21,000				50,000					94,000
351100 - Judgments and Fines - As Decided by County Court Criminal	64,000	7,000									71,000
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	458,000	57,000									515,000
351500 - Judgments and Fines - As Decided by Traffic Court	654,000	113,000									767,000
351600 - Judgments and Fines - As Decided by Juvenile Court	3,000	1,000									4,000
351700 - Intergovernmental Radio Communication Program		538,000									538,000
351800 - 10% of Fines to Public Records Modernization Trust Fund		1,222,000									1,222,000
352000 - Fines - Library		93,000									93,000
354000 - Fines - Local Ordinance Violation	154,000										154,000
358100 - Confiscation of Deposits or Bonds Held as Performance Guarantees	1,211,000										1,211,000
359000 - Other Judgments, Fines and Forfeits	1,782,000										1,782,000
361100 - Interest	1,040,000	1,410,000	250,000	546,000		255,000	144,000			4,000	3,649,000
362000 - Rents and Royalties	229,000	248,000									477,000
364000 - Disposition of Fixed Assets	19,000	5,000									24,000
365000 - Sale of Surplus Materials and Scrap	8,000	18,000				7,000	2,000				35,000
366000 - Contributions and Donations from Private Sources	8,000	151,000									159,000
367000 - Licenses		18,000									18,000
369900 - Other Miscellaneous Revenues	788,000	662,000				183,000	1,131,000				2,764,000

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
381000 - Inter-Fund Group Transfers In	17,252,000	42,946,000	32,400,000	4,223,000		1,526,000	223,000				98,570,000
383000 - Installment Purchases & Capital Lease Proceeds		593,000		8,838,000							9,431,000
384000 - Debt Proceeds		28,707,000	95,739,000								124,446,000
389400 - Proprietary - Other Grants and Donations	64,000										64,000
Grand Total	194,747,000	205,292,000	134,896,000	42,537,000		30,823,000	26,161,000			15,000	634,471,000

## Expenditures Report for FYE 2012

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
512.10 - Executive - Personnel Services	1,675,000										1,675,000
512.30 - Executive - Operating Expenses	126,000										126,000
513.10 - Financial and Administrative - Personnel Services	4,753,000	142,000					314,000				5,209,000
513.30 - Financial and Administrative - Operating Expenses	6,501,000	112,000					23,101,000				29,714,000
513.60 - Financial and Administrative - Capital Outlay	23,000			95,000							118,000
514.10 - Legal Counsel - Personnel Services	706,000										706,000
514.30 - Legal Counsel - Operating Expenses	247,000										247,000
515.10 - Comprehensive Planning - Personnel Services	4,275,000										4,275,000
515.30 - Comprehensive Planning - Operating Expenses	1,951,000										1,951,000
515.60 - Comprehensive Planning - Capital Outlay	2,000										2,000
517.70 - Debt Service Payments - Debt Service		7,464,000	135,995,000	819,000		4,300,000					148,578,000
519.10 - Other General Governmental Services - Personnel Services	14,650,000	353,000									15,003,000
519.30 - Other General Governmental Services - Operating Expenses	3,360,000	5,017,000									8,377,000
519.60 - Other General Governmental Services - Capital Outlay	744,000	36,000		11,709,000							12,489,000
519.70 - Other General Governmental Services - Debt Service				13,000							13,000
519.90 - Other General Governmental Services - Other Uses	178,000										178,000
521.10 - Law Enforcement - Personnel Services	44,008,000	147,000									44,155,000
521.30 - Law Enforcement - Operating Expenses	7,578,000	213,000									7,791,000
521.60 - Law Enforcement - Capital Outlay	3,164,000	416,000		834,000							4,414,000
522.10 - Fire Control - Personnel Services		27,756,000									27,756,000
522.30 - Fire Control - Operating Expenses		8,893,000									8,893,000
522.60 - Fire Control - Capital Outlay		830,000		162,000							992,000
522.70 - Fire Control - Debt Service		246,000									246,000
522.80 - Fire Control - Grants and Aids		23,000									23,000
523.10 - Detention and/or Corrections - Personnel Services	24,210,000										24,210,000
523.30 - Detention and/or Corrections - Operating Expenses	7,103,000	262,000									7,365,000
523.60 - Detention and/or Corrections - Capital Outlay	176,000										176,000
523.80 - Detention and/or Corrections - Grants and Aids	60,000										60,000
524.10 - Protective Inspections - Personnel Services		1,754,000									1,754,000
524.30 - Protective Inspections - Operating Expenses		179,000									179,000
524.60 - Protective Inspections - Capital Outlay		25,000									25,000
525.10 - Emergency and Disaster Relief Services - Personnel Services	361,000										361,000
525.30 - Emergency and Disaster Relief Services - Operating Expenses	580,000										580,000



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
525.60 - Emergency and Disaster Relief Services - Capital Outlay	23,000										23,000
527.30 - Medical Examiners - Operating Expenses	580,000										580,000
529.60 - Other Public Safety - Capital Outlay				381,000							381,000
534.10 - Garbage/Solid Waste Control Services - Personnel Services						1,240,000					1,240,000
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						12,043,000					12,043,000
535.60 - Sewer/Wastewater Services - Capital Outlay	224,000										224,000
537.10 - Conservation and Resource Management - Personnel Services	920,000	165,000									1,085,000
537.30 - Conservation and Resource Management - Operating Expenses	77,000	197,000									274,000
537.60 - Conservation and Resource Management - Capital Outlay	9,000	1,727,000									1,736,000
538.10 - Flood Control/Stormwater Management - Personnel Services		84,000									84,000
538.30 - Flood Control/Stormwater Management - Operating Expenses		128,000									128,000
538.60 - Flood Control/Stormwater Management - Capital Outlay		18,000		391,000							409,000
541.10 - Road and Street Facilities - Personnel Services	823,000	7,186,000				68,000	735,000				8,812,000
541.30 - Road and Street Facilities - Operating Expenses	1,015,000	7,378,000		673,000		4,075,000	2,471,000				15,612,000
541.60 - Road and Street Facilities - Capital Outlay		13,379,000		24,737,000							38,116,000
541.70 - Road and Street Facilities - Debt Service	500,000										500,000
541.90 - Road and Street Facilities - Other Uses						1,301,000					1,301,000
544.30 - Mass Transit Systems - Operating Expenses	4,279,000										4,279,000
544.60 - Mass Transit Systems - Capital Outlay				1,070,000							1,070,000
552.10 - Industry Development - Personnel Services	444,000	2,554,000									2,998,000
552.30 - Industry Development - Operating Expenses	672,000	12,890,000		68,000							13,630,000
552.60 - Industry Development - Capital Outlay	3,000	4,080,000		760,000							4,843,000
552.80 - Industry Development - Grants and Aids	102,000	731,000									833,000
553.10 - Veteran's Services - Personnel Services	144,000										144,000
553.30 - Veteran's Services - Operating Expenses	9,000										9,000
553.60 - Veteran's Services - Capital Outlay	1,000										1,000
554.10 - Housing and Urban Development - Personnel Services		691,000									691,000
554.30 - Housing and Urban Development - Operating Expenses		9,660,000								1,000	9,661,000
554.60 - Housing and Urban Development - Capital Outlay		105,000									105,000
554.80 - Housing and Urban Development - Grants and Aids		281,000									281,000
559.10 - Other Economic Environment - Personnel Services	99,000										99,000
559.30 - Other Economic Environment - Operating Expenses	1,037,000										1,037,000
559.80 - Other Economic Environment - Grants and Aids	435,000										435,000
562.10 - Health Services - Personnel Services	1,596,000										1,596,000
562.30 - Health Services - Operating Expenses	1,186,000										1,186,000
562.60 - Health Services - Capital Outlay	80,000										80,000
563.30 - Mental Health Services - Operating Expenses	465,000										465,000
563.80 - Mental Health Services - Grants and Aids	541,000										541,000
564.10 - Public Assistance Services - Personnel Services	188,000	136,000									324,000
564.30 - Public Assistance Services - Operating Expenses	5,231,000	3,792,000									9,023,000
564.80 - Public Assistance Services - Grants and Aids	312,000										312,000
569.10 - Other Human Services - Personnel Services	253,000										253,000
569.30 - Other Human Services - Operating Expenses	213,000										213,000
569.80 - Other Human Services - Grants and Aids	39,000										39,000
571.10 - Libraries - Personnel Services		1,045,000									1,045,000
571.30 - Libraries - Operating Expenses	6,000	3,916,000									3,922,000



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
571.60 - Libraries - Capital Outlay		2,337,000									2,337,000
572.10 - Parks and Recreation - Personnel Services	1,106,000	1,051,000									2,157,000
572.30 - Parks and Recreation - Operating Expenses	729,000	693,000									1,422,000
572.60 - Parks and Recreation - Capital Outlay	3,000	882,000		235,000							1,120,000
572.80 - Parks and Recreation - Grants and Aids	50,000										50,000
573.60 - Cultural Services - Capital Outlay				1,679,000							1,679,000
575.10 - Special Recreation Facilities - Personnel Services		894,000									894,000
575.30 - Special Recreation Facilities - Operating Expenses	175,000	6,477,000									6,652,000
575.60 - Special Recreation Facilities - Capital Outlay		967,000		34,000							1,001,000
581.90 - Inter-Fund Group Transfers Out - Other Uses	40,663,000	35,647,000	41,000	14,567,000		6,202,000	1,450,000				98,570,000
601.10 - Court Administration - Personnel Services	363,000										363,000
601.30 - Court Administration - Operating Expenses	215,000										215,000
602.30 - State Attorney Administration - Operating Expenses	1,000										1,000
603.30 - Public Defender Administration - Operating Expenses	7,000										7,000
604.10 - Clerk of Court Administration - Personnel Services	2,829,000										2,829,000
604.30 - Clerk of Court Administration - Operating Expenses	413,000										413,000
604.60 - Clerk of Court Administration - Capital Outlay	420,000										420,000
604.90 - Clerk of Court Administration - Other Uses	329,000										329,000
608.10 - Jury Management - Personnel Services	132,000										132,000
608.30 - Jury Management - Operating Expenses	138,000										138,000
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services	705,000										705,000
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses	124,000										124,000
622.10 - Drug Court - Circuit Criminal - Personnel Services	206,000										206,000
622.30 - Drug Court - Circuit Criminal - Operating Expenses	404,000										404,000
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services	499,000										499,000
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses	90,000										90,000
642.10 - Alternative Dispute Resolutions - Circuit Civil - Personnel Services		110,000									110,000
642.30 - Alternative Dispute Resolutions - Circuit Civil - Operating Expenses	14,000	98,000									112,000
642.60 - Alternative Dispute Resolutions - Circuit Civil - Capital Outlay		16,000									16,000
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services	763,000										763,000
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses	114,000										114,000
667.10 - Court-Based Victim Services - Circuit Family - Personnel Services	42,000										42,000
667.30 - Court-Based Victim Services - Circuit Family - Operating Expenses	1,000										1,000
669.10 - Other Family Court Programs - Personnel Services	93,000										93,000
669.30 - Other Family Court Programs - Operating Expenses	16,000										16,000
671.10 - Court Administration - Circuit Juvenile - Personnel Services	109,000										109,000
671.30 - Court Administration - Circuit Juvenile - Operating Expenses	19,000										19,000
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services	481,000										481,000
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses	99,000										99,000
694.10 - Clerk of Court Administration - Probate - Personnel Services	192,000										192,000
694.30 - Clerk of Court Administration - Probate - Operating Expenses	88,000										88,000



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
711.10 - Courthouse Security - Personnel Services	23,000										23,000
711.30 - Courthouse Security - Operating Expenses	521,000										521,000
711.60 - Courthouse Security - Capital Outlay		251,000									251,000
712.10 - Courthouse Facilities - Personnel Services	463,000										463,000
712.30 - Courthouse Facilities - Operating Expenses	1,643,000										1,643,000
712.60 - Courthouse Facilities - Capital Outlay		155,000		9,110,000							9,265,000
713.10 - Information Systems and Technology - Personnel Services	371,000	398,000									769,000
713.30 - Information Systems and Technology - Operating Expenses	283,000	362,000									645,000
713.60 - Information Systems and Technology - Capital Outlay	412,000	298,000									710,000
714.10 - Public Law Library - Personnel Services		22,000									22,000
714.30 - Public Law Library - Operating Expenses		24,000									24,000
714.60 - Public Law Library - Capital Outlay		9,000									9,000
724.10 - Clerk of Court Administration - County Criminal - Personnel Services	442,000										442,000
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses	115,000										115,000
724.60 - Clerk of Court Administration - County Criminal - Capital Outlay	1,000										1,000
744.10 - Clerk of Court Administration - County Civil - Personnel Services	251,000										251,000
744.30 - Clerk of Court Administration - County Civil - Operating Expenses	93,000										93,000
764.10 - Clerk of Court Administration - Traffic - Personnel Services	1,247,000										1,247,000
764.30 - Clerk of Court Administration - Traffic - Operating Expenses	159,000										159,000
764.60 - Clerk of Court Administration - Traffic - Capital Outlay	1,000										1,000
769.30 - Other County Court - Traffic Costs - Operating Expenses	301,000										301,000
Grand Total	205,895,000	174,702,000	136,036,000	67,337,000		29,229,000	28,071,000			1,000	641,271,000

## Data Element Worksheet Report for FYE: 2012, Osceola

## Affiliates Report for FYE 2012



Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Bellalago Educational Facilities Benefit District	Independently Reported	\$4,144,237	\$4,437,236	\$24,165,000
Special District - Crescent Lakes Common Facilities District	Independently Reported	\$565,706	\$547,585	\$0
Special District - Cypress Woods Common Facilities District	Independently Reported	\$133,741	\$153,970	\$0
Special District - Indian Creek Commons Facilities District	Independently Reported	\$179,665	\$182,463	\$0
Special District - Indian Point Common Facilities District	Independently Reported	\$166,022	\$159,915	\$0
Special District - Indian Ridge Villas Common Facilities District	Independently Reported	\$71,548	\$57,330	\$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	\$11,000	\$1,000	\$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	\$8,418,000	\$8,338,000	\$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