

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?

☐☒

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

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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