

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 Statutes?

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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