



ADDENDUM 1

ITB BCC 04-19

BCC Cost Allocation Plan

Date of Issue: January 10, 2019

Quote Submittal Deadline: The Bid Date and submission time has NOT CHANGED

This addendum will address the following questions.

1. What period does the scope of work cover?
 - a. The fiscal year
2. Who is the cognizant/oversite agency?
 - a. FAA is the cognizant agency
3. Has a cost allocation plan ever been completed? If so, can we receive a copy of the most recent plan?
 - a. Yes, please see attachments.
4. Has an indirect cost proposal previously been prepared? If so, can we receive a copy and a copy of the approved rate?
 - a. Please see attachments.
5. What is the base for computing the indirect costs: 1) direct salaries and wages including all fringe, 2) direct salaries, or 3) modified total direct cost?
 - a. The OMB rates on the historical cost plan are not 2 CFR Part 200 compliant. They are probably in the ballpark but do not incorporate all the requirements.
6. Have multiple rates been approved in the past?
 - a. Please see attachments.
7. What type of expenses are allocable and are they maintained in a separate pools?
 - a. Please see attachments.
8. If you have not previously had an approved indirect cost rate, is a specific funding source requesting this?
 - a. Please see attachments



**Central Services
Cost Allocation Plan
Okaloosa County,
Florida**

FY 2015
OMB Cost Allocation Plan

Based on actual expenditures for the
Fiscal Year ended September 30, 2015

**Central Services
Cost Allocation Plan
Okaloosa County, Florida**

FY 2015
OMB Cost Allocation Plan

Based on actual expenditures for the
Fiscal Year ended September 30, 2015

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
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Section A: Cost Allocation Methodology and Process

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Cost Allocation Methodology and Process**

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by MAXIMUS Consulting Services, Inc. (MAXIMUS) for OKALOOSA COUNTY, FLORIDA. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, MAXIMUS used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2015.

MAXCAP uses a double step-down allocation procedure to distribute costs among Central Services and to departments that receive benefits. Using MAXCAP, costs are input by cost center identifications consistent with the entity's accounting code structure, which allows for efficient balancing with the entity's financial reporting systems. Additionally, MAXCAP provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct-billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

In this section, we provide an overview of our cost allocation methodology and process used to develop the CAP.

A.1 Cost Allocation Methodology

MAXIMUS employs a double step-down procedure that allows all Central Service Departments to allocate costs to all other Central Service Departments. Since Central Service Departments' costs are not simultaneously allocated, the process must be performed sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receive from one another.

Typically, CAPs are compiled using a single step down or "waterfall" methodology in which the costs of Central Service Departments are allocated in an ordinal sequence with emphasis placed on ordering non-departmental and departmental cost groupings to optimize the flow of costs to recoverable program areas. Although this is an acceptable method resulting in accurate program allocations, it provides only partial information as to the costs of individual Central Service Departments and their significant activities.

To demonstrate the potential inequity of a single step-down, consider the costs of the Facilities Management and Purchasing activities. Facilities Management manages and maintains the office space that Purchasing uses to serve departments. Facilities costs are rightfully allocable to all the departments that have space in government buildings. If Facilities Management costs are allocated after Purchasing, the cost of Purchasing's space will be allocated to the other departments in the building. It could be argued that this method then allocates costs to departments disproportionate to the benefit received from those costs.

MAXIMUS double step-down approach mitigates potential allocation inequities and has been widely accepted by federal cognizant agencies for more than 30 years.

A.1.1 First Step-Down

The first step-down allows each Central Service Department to allocate to any other department, regardless of the sequence of the departments. The department also can allocate to itself providing the statistical measurements indicate a basis for the allocations.

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Cost Allocation Methodology and Process**

Process

The process of allocating during this round is achieved sequentially, consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- Costs from entity financial records
- Cost adjustments
- Credits
- Costs received from other Central Service Departments that have completed their first round allocations
- Results

At the completion of the first step-down, each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced before it.

A.1.2 Second Step-Down

The rule for the second step-down is that each Central Service Department can allocate only to another department sequenced after the allocating department; provided that the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during the second step-down is achieved sequentially and consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations, it allocates:

- Costs received from other Central Service Departments that have completed their second round allocations
- Costs received in the first step-down from itself and from the Central Service Departments sequenced after the allocating department

Results

At the completion of the second step-down, each Central Service Department has completed all allocations and all Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on the allocation statistics.

A.1.3 Supplemental Comments

When the relationship between and among the Central Service Departments is greatly intertwined, it may be prudent to implement three or more step-downs. Typically, the double step-down is sufficient to accomplish an equitable allocation of all costs.

If more than two step-downs are required the rules for all rounds of allocation — except the final round — are the same as defined above for the first step-down. The final round always follows the rules, as defined above, for the second step-down.

A.2 Cost Allocation Process

The process utilized by MAXIMUS in developing the CAP and tracking costs within it is discussed below.

**OKALOOSA COUNTY, FLORIDA
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Cost Allocation Methodology and Process**

A.2.1 Initiating the Process

Working in conjunction with the entity, MAXIMUS determines data to be included within the cost allocation process based on:

- Application of federal cost principles or full costing principles, as applicable
- Interviews
- Review of financial documents
- Review of organizational structure
- Analysis of statistical data relative to benefit of services provided

A.2.2 Establishing the Cost Pools to be Allocated

MAXIMUS analyzes the organizational structure of the entity to determine which departments or cost pools provide services to other departments/divisions/programs. These cost pools become the “Central Service Departments” in the CAP.

Next, each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or activities such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received.

Line items of expenditures are analyzed to determine which activities receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each activity.

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

MAXIMUS evaluates available statistical measurements to establish the most equitable and meaningful basis for allocating each activity within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example, an activity that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly, an activity that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.

A.2.4 Accommodating Exceptions and Adjustments

Applicable cost adjustments for unallowable costs and/or capitalized assets are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation.

A.2.5 Developing the CAP

The MAXIMUS Cost Allocation Plan typically is organized as follows:

- Cover
- Certification, if required
- Table of Contents
- Cost Allocation Methodology and Process
- Organizational Chart

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Cost Allocation Methodology and Process**

- CAP: Summary and Detail Schedules
- Supplemental Materials

Below, we discuss each of the summary and detail schedules included in a CAP.

Summary Schedules

The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan..

Schedule A – Allocated Costs by Department: Schedule A demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question: Which Central Service Department actually allocated the costs to each Receiving Department?

This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example, costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.

Schedule C – Summary of Allocated Costs: Schedule C is the simplest report to use when balancing to the financials. It demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations. This schedule demonstrates the full sequence of all departments with the Central Service Departments listed first and in the order of their allocating sequence.

The Receiving departments follow the Central Service Departments with the total allocations received from all Central Service Departments.

Schedule E – Summary of Allocation Basis: Schedule E demonstrates, for each Central Service Department, the services or activities of the Central Service Department and the basis for the allocation of each activity. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.

Detail Schedules

The detail schedules demonstrate the original costs being allocated by each Central Service Department. In these schedules, the adjustments are applied; the activities are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.

When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This is discussed further in *Section A.2.6: Tracking Costs within the CAP*.

Schedule __.1 – Nature and Extent of Services: Schedule __.1 is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments. The narrative also describes the allocation basis used for each activity and any other relevant information on expenditures.

Schedule __.2 – Costs to be Allocated: Schedule __.2 provides an overview of the total costs allocated by each Central Service Department including:

- Expenditures from the financial reports — balances to Schedule C
- Adjustments to financial reports — balances to Schedule C
- Incoming costs from other Central Service Departments

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Cost Allocation Methodology and Process**

The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in *Section A.1: Cost Allocation Methodology*, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

Schedule .3 – Costs to be Allocated by Activity: Schedule .3 provides the following:

- Expenditures from the financials are defined by type of expenditure and by activities (to the extent deemed necessary) to ensure the application of allocation bases that closely correlate to the benefits derived by the Receiving departments. Each activity is represented in its own column. The totals balance with both Schedule C and Schedule .2 expenditure amounts.
- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule .2. It should be noted that incoming costs may be coded to spread to only the activities that receive benefit from the services.

Schedule .4 – Detail Activity Allocations: Schedule .4 represents the allocation results by activity. Each activity defined on Schedule .3 is demonstrated on a Detail Allocation Schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule .4 includes:

- Statistical measurement used as a basis for allocation
- Identification of statistical measurement
- Source of the statistical measurement
- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule .3
- Results of the second step-down — balances to functional total of second additions on Schedule .3

The totals allocated from both step-downs balances to the functional grand total from Schedule .3. Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

Schedule .5 – Allocation Summary for each Central Service Department: Schedule .5 provides a summary of costs allocated by each activity. The activity totals balance to the totals from each Detail Activities Allocation schedule defined above.

The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.

A.2.6 Tracking Costs within the CAP

When costs are questioned, MAXIMUS utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

From Schedule A, we identify the allocating Central Service Department. From the CAP Table of

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
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Cost Allocation Methodology and Process**

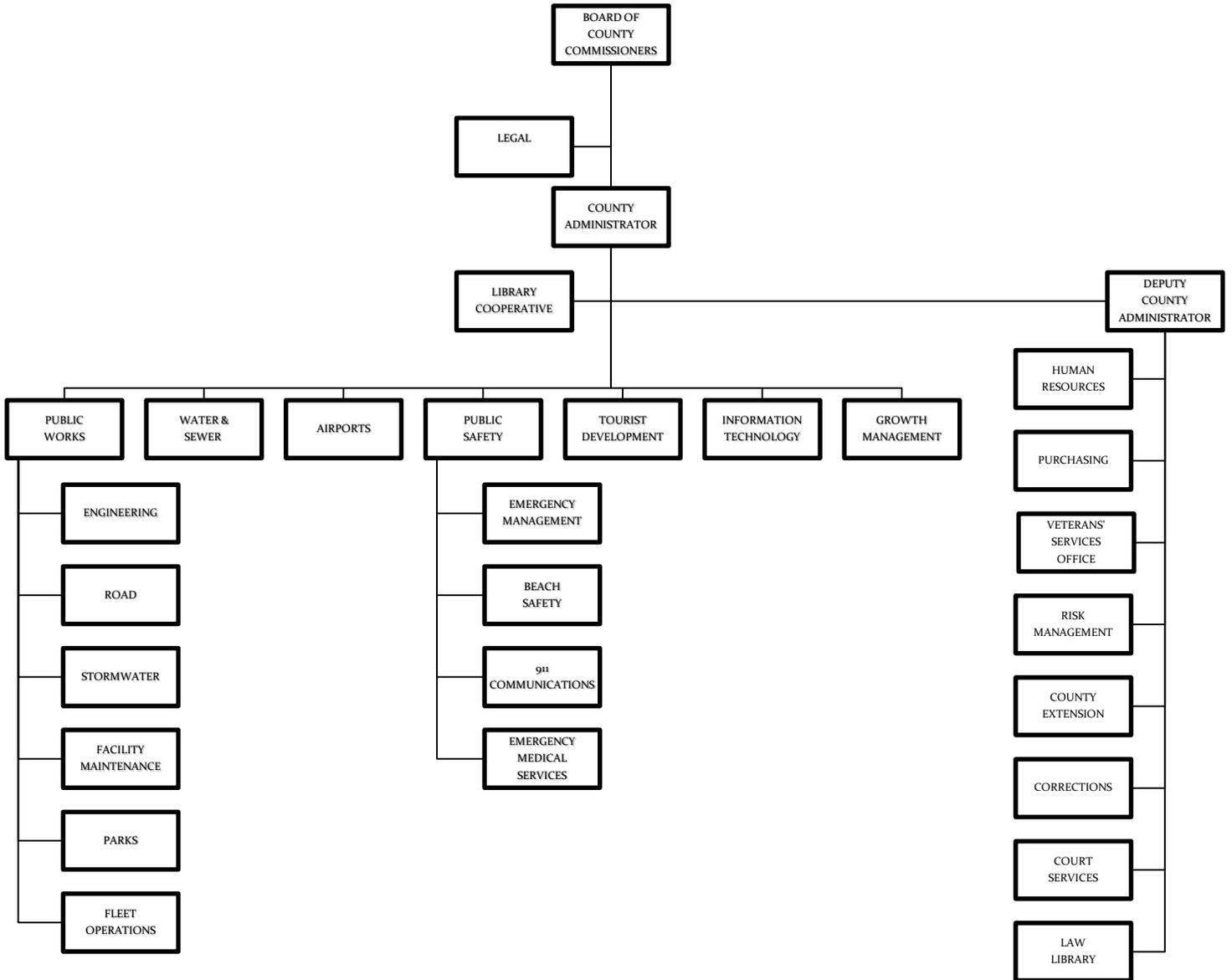
Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts by activities indicates which detail allocation schedules to review.

Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

At this point, any remaining questions are typically in regard to the incoming costs. If these costs are questioned, we can use Schedule __.2 to identify which department allocated the questioned incoming costs. Referring again to the CAP Table of Contents, the detail schedules for the sending Central Service Department can be located. Tracking continues by repeating these steps until all issues have been resolved.

Section B: Organizational Chart

Board of County Commissioners Okaloosa County, Florida



Section C: Cost Allocation Plan

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department**

| Central Service Departments | 001-0101 BOARD COUNTY COMMISSIONER | 001-0108 PLANNING DEPARTMENT | 001-0109 GEN SERV-PLANNING | 001-0115 PROP APPRAISER OPERATING | 001-0116 TAX COLLECTOR OPERATING |
|--|---|---|---------------------------------------|--|---|
| BUILDING DEPRECIATION | 1,895 | 0 | 0 | 0 | 19,735 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 5,958 | 10,283 | 30 | 276 | 1,329 |
| 001-0102 COUNTY ADMINISTRATOR | 0 | 6,895 | 0 | 0 | 0 |
| 001-0103 PURCHASING DEPARTMENT | 5,210 | 11,209 | 0 | 0 | 10,785 |
| 001-0104 HUMAN RESOURCES | 6,632 | 5,427 | 0 | 0 | 0 |
| 001-0107 LEGAL SERVICES | 0 | 10,404 | 0 | 0 | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 4,421 | 96,927 | 0 | 0 | 0 |
| 001-01113 SYSTEMS AND NETWORKING | 5,221 | 20,270 | 0 | 0 | 5,334 |
| 001-01114 APPLICATIONS & ADMIN | 4,488 | 1,155 | 0 | 0 | 3,663 |
| 001-01115 TELECOMMUNICATIONS | 3,483 | 1,292 | 0 | 0 | 6,670 |
| 001-0112 FACILITIES MAINTENANCE | 35,132 | 28,708 | 0 | 0 | 108,684 |
| 001-0114 GEN SERV-OTHER | 1,948 | 12,096 | 9 | 79 | 93,097 |
| Allocated Costs for Fiscal 2015 | 74,388 | 204,666 | 39 | 355 | 249,297 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
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Schedule A - Allocated Costs By Department**

| Central Service Departments | 001-0120 GEN SERV-FIRE CONTROL | 001-0121 EMERGENCY MANAGEMENT | 001-0122 COUNTY WARNING POINT | 001-0124 CODE ENFORCEMENT | 001-0125 BEACH SAFETY |
|--|---|--|--|--------------------------------------|----------------------------------|
| BUILDING DEPRECIATION | 0 | 0 | 0 | 0 | 0 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 158 | 4,181 | 5,716 | 5,620 | 7,842 |
| 001-0102 COUNTY ADMINISTRATOR | 0 | 2,295 | 18,404 | 1,877 | 20,616 |
| 001-0103 PURCHASING DEPARTMENT | 0 | 15,714 | 67 | 0 | 4,222 |
| 001-0104 HUMAN RESOURCES | 0 | 1,801 | 14,474 | 1,473 | 16,221 |
| 001-0107 LEGAL SERVICES | 0 | 296 | 1,782 | 2,971 | 2,080 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 0 | 540 | 4,319 | 441 | 4,840 |
| 001-01113 SYSTEMS AND NETWORKING | 0 | 3,706 | 16,687 | 5,528 | 13,795 |
| 001-01114 APPLICATIONS & ADMIN | 0 | 18,326 | 38,377 | 285 | 2,639 |
| 001-01115 TELECOMMUNICATIONS | 0 | 299 | 2,089 | 299 | 2,388 |
| 001-0112 FACILITIES MAINTENANCE | 0 | 0 | 0 | 4,905 | 3,303 |
| 001-0114 GEN SERV-OTHER | 45 | 1,226 | 10,685 | 4,289 | 19,549 |
| Allocated Costs for Fiscal 2015 | 203 | 48,384 | 112,600 | 27,688 | 97,495 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department**

| Central Service Departments | 001-0126 CORRECTIONS DEPARTMENT | 001-0127 MEDICAL EXAMINER | 001-0130 AGRICULTURE EXTENSION | 001-0131 GEN SERV- CONSERVATION | 001-0140 COORDINATE TRANSPORTATION |
|--|--|--------------------------------------|---|--|---|
| BUILDING DEPRECIATION | 0 | 0 | 0 | 0 | 0 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 26,957 | 333 | 6,570 | 111 | 7 |
| 001-0102 COUNTY ADMINISTRATOR | 105,414 | 0 | 8,428 | 0 | 0 |
| 001-0103 PURCHASING DEPARTMENT | 14,519 | 0 | 1,336 | 0 | 0 |
| 001-0104 HUMAN RESOURCES | 83,041 | 0 | 6,632 | 0 | 0 |
| 001-0107 LEGAL SERVICES | 3,270 | 0 | 296 | 0 | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 24,705 | 0 | 1,980 | 0 | 0 |
| 001-01113 SYSTEMS AND NETWORKING | 89,190 | 0 | 14,926 | 0 | 0 |
| 001-01114 APPLICATIONS & ADMIN | 28,560 | 0 | 1,527 | 0 | 0 |
| 001-01115 TELECOMMUNICATIONS | 6,870 | 0 | 1,791 | 0 | 0 |
| 001-0112 FACILITIES MAINTENANCE | 297,997 | 3,077 | 30,041 | 0 | 0 |
| 001-0114 GEN SERV-OTHER | 10,582 | 3,285 | 9,519 | 31 | 2 |
| Allocated Costs for Fiscal 2015 | 691,105 | 6,695 | 83,046 | 142 | 9 |

**OKALOOSA COUNTY, FLORIDA
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Schedule A - Allocated Costs By Department**

| Central Service Departments | 001-0141 COMMUNITY TRANSIT (WAVE) | 001-0150 GEN SERV-INDUSTRY DEVELOP | 001-0151 VETERANS SERVICE | 001-0160 MOSQUITO CONTROL | 001-0161 PUBLIC HEALTH |
|--|--|---|--|--|-----------------------------------|
| BUILDING DEPRECIATION | 0 | 0 | 0 | 0 | 0 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 148 | 237 | 2,795 | 5,786 | 46 |
| 001-0102 COUNTY ADMINISTRATOR | 0 | 0 | 2,295 | 6,504 | 0 |
| 001-0103 PURCHASING DEPARTMENT | 8,457 | 0 | 491 | 4,931 | 0 |
| 001-0104 HUMAN RESOURCES | 0 | 0 | 1,801 | 5,119 | 0 |
| 001-0107 LEGAL SERVICES | 0 | 0 | 0 | 2,674 | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 0 | 0 | 540 | 1,528 | 0 |
| 001-01113 SYSTEMS AND NETWORKING | 34,708 | 0 | 6,672 | 12,907 | 0 |
| 001-01114 APPLICATIONS & ADMIN | 19,326 | 0 | 476 | 6,585 | 0 |
| 001-01115 TELECOMMUNICATIONS | 2,388 | 0 | 597 | 299 | 0 |
| 001-0112 FACILITIES MAINTENANCE | 26,818 | 0 | 5,333 | 26,781 | 0 |
| 001-0114 GEN SERV-OTHER | 26,509 | 68 | 7,605 | 2,814 | 14 |
| Allocated Costs for Fiscal 2015 | 118,354 | 305 | 28,605 | 75,928 | 60 |

**OKALOOSA COUNTY, FLORIDA
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Schedule A - Allocated Costs By Department**

| Central Service Departments | 001-0162 MENTAL HEALTH | 001-0163 HUMAN SERVICES | 001-0170 COUNTY PARKS | 001-0171 LIBRARY COOPERATIVE | 001-0175 TOURIST DISTRICT PARKS |
|--|-------------------------------|--------------------------------|------------------------------|-------------------------------------|--|
| BUILDING DEPRECIATION | 0 | 0 | 0 | 0 | 0 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 339 | 1,210 | 13,941 | 4,058 | 15,498 |
| 001-0102 COUNTY ADMINISTRATOR | 0 | 0 | 1,426 | 761 | 5,363 |
| 001-0103 PURCHASING DEPARTMENT | 0 | 0 | 67 | 4,293 | 0 |
| 001-0104 HUMAN RESOURCES | 0 | 0 | 1,118 | 597 | 4,218 |
| 001-0107 LEGAL SERVICES | 0 | 0 | 593 | 593 | 2,377 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 0 | 0 | 335 | 180 | 1,260 |
| 001-01113 SYSTEMS AND NETWORKING | 0 | 0 | 333 | 37,753 | 1,239 |
| 001-01114 APPLICATIONS & ADMIN | 0 | 1,968 | 147 | 42,174 | 454 |
| 001-01115 TELECOMMUNICATIONS | 0 | 3,584 | 99 | 0 | 199 |
| 001-0112 FACILITIES MAINTENANCE | 0 | 0 | 0 | 0 | 0 |
| 001-0114 GEN SERV-OTHER | 97 | 15,197 | 4,332 | 1,112 | 5,133 |
| Allocated Costs for Fiscal 2015 | 436 | 21,959 | 22,391 | 91,521 | 35,741 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department**

| Central Service Departments | 001-0181 PROPERTY APPRAISER | 001-0183 SHERIFF | 001-0184 SUPERVISOR OF ELECTIONS | 001-0198 INTERFUND TRANSFER | 001-0199 RESERVES/MISCEL LANEOUS |
|--|--|-------------------------|---|--|---|
| BUILDING DEPRECIATION | 16,984 | 104,354 | 20,222 | 0 | 0 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 158 | 2,198 | 1,031 | 30 | 102 |
| 001-0102 COUNTY ADMINISTRATOR | 0 | 0 | 0 | 0 | 0 |
| 001-0103 PURCHASING DEPARTMENT | 6,833 | 421 | 25,583 | 0 | 0 |
| 001-0104 HUMAN RESOURCES | 0 | 0 | 9,648 | 0 | 0 |
| 001-0107 LEGAL SERVICES | 0 | 0 | 0 | 0 | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 63,152 | 44,674 | 13,308 | 0 | 0 |
| 001-01113 SYSTEMS AND NETWORKING | 16,003 | 10,669 | 21,597 | 0 | 0 |
| 001-01114 APPLICATIONS & ADMIN | 0 | 10,059 | 9,635 | 0 | 0 |
| 001-01115 TELECOMMUNICATIONS | 0 | 18,356 | 5,178 | 0 | 0 |
| 001-0112 FACILITIES MAINTENANCE | 75,877 | 154,471 | 71,809 | 0 | 0 |
| 001-0114 GEN SERV-OTHER | 24,487 | 175,484 | 43,478 | 9 | 29 |
| Allocated Costs for Fiscal 2015 | 203,494 | 520,686 | 221,489 | 39 | 131 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department**

| Central Service Departments | 001-0601 STATE ATTORNEY OFFICE | 001-0602 PUBLIC DEFENDER OFFICE | 001-0603 COURT ADMINISTRATION | 001-0604 ADMIN- CIRCUIT COURT (05) | 001-0610 PRETRIAL SERVICES PROGRAM |
|--|---|--|--|---|---|
| BUILDING DEPRECIATION | 3,310 | 3,310 | 361,191 | 0 | 0 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 428 | 111 | 229 | 294 | 6,015 |
| 001-0102 COUNTY ADMINISTRATOR | 0 | 0 | 0 | 0 | 3,482 |
| 001-0103 PURCHASING DEPARTMENT | 491 | 0 | 630 | 140 | 1,195 |
| 001-0104 HUMAN RESOURCES | 0 | 0 | 0 | 0 | 2,735 |
| 001-0107 LEGAL SERVICES | 0 | 0 | 0 | 0 | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 0 | 0 | 0 | 0 | 819 |
| 001-01113 SYSTEMS AND NETWORKING | 2,663 | 2,663 | 10,669 | 0 | 7,342 |
| 001-01114 APPLICATIONS & ADMIN | 3,608 | 1,913 | 7,161 | 0 | 4,621 |
| 001-01115 TELECOMMUNICATIONS | 6,571 | 3,483 | 13,043 | 0 | 796 |
| 001-0112 FACILITIES MAINTENANCE | 11,751 | 50,036 | 327,594 | 0 | 7,971 |
| 001-0114 GEN SERV-OTHER | 4,200 | 35,951 | 114,500 | 83 | 7,282 |
| Allocated Costs for Fiscal 2015 | 33,022 | 97,467 | 835,017 | 517 | 42,258 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department**

| Central Service Departments | 001-7XXXXX GRANTS | 101-1001 ENGINEERING DEPARTMENT | 101-1002 ROAD DEPARTMENT | 101-1003 TRAFFIC SIGNAL MAINTENANC | 101-1004 STORMWATER MANAGEMENT |
|--|------------------------------|--|-------------------------------------|---|---|
| BUILDING DEPRECIATION | 0 | 0 | 0 | 0 | 0 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 129,062 | 9,193 | 30,656 | 17,076 | 13,423 |
| 001-0102 COUNTY ADMINISTRATOR | 4,836 | 12,288 | 72,144 | 3,826 | 6,756 |
| 001-0103 PURCHASING DEPARTMENT | 0 | 22,554 | 33,340 | 3,164 | 768 |
| 001-0104 HUMAN RESOURCES | 3,800 | 9,665 | 56,766 | 3,007 | 5,318 |
| 001-0107 LEGAL SERVICES | 0 | 5,349 | 31,249 | 1,782 | 2,971 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 1,136 | 114,868 | 16,934 | 900 | 1,587 |
| 001-01113 SYSTEMS AND NETWORKING | 766 | 4,303 | 27,362 | 1,620 | 1,567 |
| 001-01114 APPLICATIONS & ADMIN | 311 | 13,072 | 6,446 | 6,358 | 599 |
| 001-01115 TELECOMMUNICATIONS | 0 | 497 | 3,285 | 199 | 299 |
| 001-0112 FACILITIES MAINTENANCE | 0 | 10,762 | 104,455 | 11,829 | 0 |
| 001-0114 GEN SERV-OTHER | 4,675 | 8,345 | 7,844 | 5,588 | 4,947 |
| Allocated Costs for Fiscal 2015 | 144,586 | 210,896 | 390,481 | 55,349 | 38,235 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department**

| Central Service Departments | 101 TRANSPORTATION TF GRANTS | 104-1151 5TH TDT- TOURISM PROMOTION | 104-1152 2ND TDT- ADMINISTRATION | 104-1157 BP & FCNC COUNCIL FY10 | 104-1172 3RD TDT- C.C. PROMOTIONS |
|--|---|--|---|--|--|
| BUILDING DEPRECIATION | 0 | 0 | 0 | 0 | 0 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 25,830 | 7,506 | 19,919 | 55 | 9,490 |
| 001-0102 COUNTY ADMINISTRATOR | 761 | 761 | 8,809 | 0 | 4,599 |
| 001-0103 PURCHASING DEPARTMENT | 0 | 0 | 28,970 | 0 | 0 |
| 001-0104 HUMAN RESOURCES | 597 | 597 | 6,931 | 0 | 3,616 |
| 001-0107 LEGAL SERVICES | 0 | 0 | 28,244 | 0 | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 180 | 180 | 46,722 | 0 | 1,080 |
| 001-01113 SYSTEMS AND NETWORKING | 121 | 267 | 41,943 | 0 | 1,634 |
| 001-01114 APPLICATIONS & ADMIN | 49 | 104 | 13,286 | 0 | 679 |
| 001-01115 TELECOMMUNICATIONS | 0 | 99 | 1,292 | 0 | 695 |
| 001-0112 FACILITIES MAINTENANCE | 0 | 0 | 6,752 | 0 | 0 |
| 001-0114 GEN SERV-OTHER | 1,011 | 197 | 666 | 1 | 436 |
| Allocated Costs for Fiscal 2015 | 28,549 | 9,711 | 203,534 | 56 | 22,229 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department**

| Central Service Departments | 104-1173 3RD TDT- C.C. O & M | 104-1174 3RD TDT- C.C. OPERATIONS | 104-1175 1ST TDT- BEACHES & PARKS | 104-1176 SPECIAL ASSESSMENT | 104-1177 3RD TDT- C.C. MAINTENANCE |
|--|---|--|--|--|---|
| BUILDING DEPRECIATION | 0 | 0 | 0 | 0 | 0 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 28,930 | 117 | 6,275 | 630 | 95 |
| 001-0102 COUNTY ADMINISTRATOR | 18,014 | 0 | 2,295 | 0 | 0 |
| 001-0103 PURCHASING DEPARTMENT | 2,671 | 0 | 0 | 0 | 0 |
| 001-0104 HUMAN RESOURCES | 14,174 | 0 | 1,801 | 0 | 0 |
| 001-0107 LEGAL SERVICES | 0 | 0 | 0 | 0 | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 4,229 | 0 | 540 | 0 | 0 |
| 001-01113 SYSTEMS AND NETWORKING | 9,339 | 0 | 822 | 0 | 0 |
| 001-01114 APPLICATIONS & ADMIN | 26,664 | 0 | 312 | 0 | 0 |
| 001-01115 TELECOMMUNICATIONS | 2,686 | 0 | 299 | 0 | 0 |
| 001-0112 FACILITIES MAINTENANCE | 82,967 | 0 | 0 | 0 | 0 |
| 001-0114 GEN SERV-OTHER | 1,535 | 2 | 250 | 13 | 2 |
| Allocated Costs for Fiscal 2015 | 191,209 | 119 | 12,594 | 643 | 97 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department**

| Central Service Departments | 104-1179 4TH TDT- C.C. CAPITAL | 104 TOURIST DEVELOPMENT GRANTS | 105 NATURAL DISASTERS FUND | 106 LHA TRUST FUND | 108 E-911 OPERATIONS FUND |
|--|---|---|---------------------------------------|-------------------------------|--------------------------------------|
| BUILDING DEPRECIATION | 0 | 0 | 0 | 0 | 0 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 651 | 16,234 | 12,288 | 15,533 | 11,124 |
| 001-0102 COUNTY ADMINISTRATOR | 0 | 0 | 0 | 0 | 4,599 |
| 001-0103 PURCHASING DEPARTMENT | 0 | 67 | 0 | 0 | 15,927 |
| 001-0104 HUMAN RESOURCES | 0 | 0 | 0 | 0 | 3,616 |
| 001-0107 LEGAL SERVICES | 0 | 0 | 0 | 0 | 296 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 0 | 0 | 0 | 0 | 1,080 |
| 001-01113 SYSTEMS AND NETWORKING | 0 | 0 | 0 | 0 | 3,088 |
| 001-01114 APPLICATIONS & ADMIN | 0 | 0 | 0 | 0 | 569 |
| 001-01115 TELECOMMUNICATIONS | 0 | 0 | 0 | 0 | 497 |
| 001-0112 FACILITIES MAINTENANCE | 0 | 0 | 0 | 0 | 49,256 |
| 001-0114 GEN SERV-OTHER | 14 | 38 | 1,292 | 1,663 | 40,863 |
| Allocated Costs for Fiscal 2015 | 665 | 16,339 | 13,580 | 17,196 | 130,915 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department**

| Central Service Departments | 109 RADIO COMMUNICATIONS FUND | 110 LAW ENFORCEMENT TRUST FUND | 111 POLICE ACADEMY FUND | 112 COUNTY PUBLIC HEALTH FUND | 113 MSBU FUND |
|--|--|---|------------------------------------|--|----------------------|
| BUILDING DEPRECIATION | 0 | 0 | 0 | 0 | 0 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 2,365 | 1,664 | 2,292 | 2,372 | 26,276 |
| 001-0102 COUNTY ADMINISTRATOR | 0 | 0 | 0 | 0 | 0 |
| 001-0103 PURCHASING DEPARTMENT | 281 | 0 | 0 | 31,224 | 0 |
| 001-0104 HUMAN RESOURCES | 0 | 0 | 0 | 0 | 0 |
| 001-0107 LEGAL SERVICES | 0 | 0 | 0 | 0 | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 0 | 0 | 0 | 0 | 0 |
| 001-01113 SYSTEMS AND NETWORKING | 0 | 0 | 0 | 0 | 0 |
| 001-01114 APPLICATIONS & ADMIN | 0 | 0 | 0 | 0 | 0 |
| 001-01115 TELECOMMUNICATIONS | 0 | 0 | 0 | 0 | 0 |
| 001-0112 FACILITIES MAINTENANCE | 0 | 0 | 0 | 218,220 | 0 |
| 001-0114 GEN SERV-OTHER | 668 | 471 | 648 | 78,059 | 7,415 |
| Allocated Costs for Fiscal 2015 | 3,314 | 2,135 | 2,940 | 329,875 | 33,691 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department**

| Central Service Departments | 115 UNINCORPORATED PARKS FUND | 119 PRISONER BENEFIT FUND | 120 ADDITIONAL COURT COST FUND | 121 DRUG ABUSE TRUST FUND | 122 DOMESTIC VIOLENCE TRUST FUND |
|--|--|--------------------------------------|---|--------------------------------------|---|
| BUILDING DEPRECIATION | 0 | 0 | 4,560 | 0 | 0 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 21,203 | 15,801 | 11,580 | 2,365 | 1,033 |
| 001-0102 COUNTY ADMINISTRATOR | 10,292 | 2,217 | 4,704 | 0 | 0 |
| 001-0103 PURCHASING DEPARTMENT | 8,174 | 0 | 67 | 0 | 0 |
| 001-0104 HUMAN RESOURCES | 8,094 | 1,744 | 3,698 | 0 | 0 |
| 001-0107 LEGAL SERVICES | 4,457 | 0 | 0 | 0 | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 2,417 | 522 | 1,105 | 0 | 0 |
| 001-01113 SYSTEMS AND NETWORKING | 2,379 | 352 | 2,938 | 0 | 0 |
| 001-01114 APPLICATIONS & ADMIN | 936 | 143 | 18,371 | 0 | 0 |
| 001-01115 TELECOMMUNICATIONS | 497 | 0 | 99 | 0 | 0 |
| 001-0112 FACILITIES MAINTENANCE | 354,275 | 0 | 2,965 | 0 | 0 |
| 001-0114 GEN SERV-OTHER | 7,932 | 4,528 | 3,417 | 668 | 293 |
| Allocated Costs for Fiscal 2015 | 420,656 | 25,307 | 53,504 | 3,033 | 1,326 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department**

| Central Service Departments | 123 TRAFFIC EDUCATION FUND | 134 TEEN DRIVER FUND | 201 DEBT SERVICE FUND | 301 CAPITAL OUTLAY PROJECTS FUND | 302 ROAD/BRIDGE CONSTRUCTION FUND |
|--|---------------------------------------|---------------------------------|----------------------------------|---|--|
| BUILDING DEPRECIATION | 0 | 0 | 0 | 0 | 0 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 1,188 | 0 | 2,932 | 23,519 | 46,963 |
| 001-0102 COUNTY ADMINISTRATOR | 0 | 0 | 0 | 0 | 0 |
| 001-0103 PURCHASING DEPARTMENT | 0 | 0 | 0 | 0 | 0 |
| 001-0104 HUMAN RESOURCES | 0 | 0 | 0 | 0 | 0 |
| 001-0107 LEGAL SERVICES | 0 | 0 | 0 | 0 | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 0 | 0 | 0 | 0 | 0 |
| 001-01113 SYSTEMS AND NETWORKING | 0 | 0 | 0 | 0 | 0 |
| 001-01114 APPLICATIONS & ADMIN | 0 | 0 | 0 | 0 | 0 |
| 001-01115 TELECOMMUNICATIONS | 0 | 0 | 0 | 0 | 0 |
| 001-0112 FACILITIES MAINTENANCE | 0 | 0 | 0 | 0 | 0 |
| 001-0114 GEN SERV-OTHER | 335 | 0 | 828 | 6,636 | 3,181 |
| Allocated Costs for Fiscal 2015 | 1,523 | 0 | 3,760 | 30,155 | 50,144 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department**

| Central Service Departments | 411 WATER & SEWER FUND | 421 AIRPORT FUND | 430 SOLID WASTE FUND | 441 INSPECTION FUND | 450 EMERGENCY MEDICAL SERVICE FUND |
|--|---------------------------------------|-------------------------|---------------------------------|--------------------------------|---|
| BUILDING DEPRECIATION | 0 | 0 | 0 | 0 | 0 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 587,471 | 199,768 | 38,895 | 44,923 | 61,345 |
| 001-0102 COUNTY ADMINISTRATOR | 100,237 | 39,870 | 10,875 | 11,657 | 104,365 |
| 001-0103 PURCHASING DEPARTMENT | 96,924 | 45,812 | 11,978 | 1,902 | 42,639 |
| 001-0104 HUMAN RESOURCES | 78,866 | 31,367 | 8,552 | 9,170 | 82,114 |
| 001-0107 LEGAL SERVICES | 16,648 | 23,189 | 4,755 | 17,540 | 10,404 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 273,872 | 26,319 | 2,554 | 2,737 | 153,373 |
| 001-01113 SYSTEMS AND NETWORKING | 86,997 | 52,662 | 13,190 | 34,205 | 71,201 |
| 001-01114 APPLICATIONS & ADMIN | 18,247 | 23,587 | 973 | 1,899 | 25,228 |
| 001-01115 TELECOMMUNICATIONS | 44,616 | 5,476 | 497 | 2,089 | 11,848 |
| 001-0112 FACILITIES MAINTENANCE | 83,881 | 354,685 | 50,151 | 30,629 | 75,880 |
| 001-0114 GEN SERV-OTHER | 115,954 | 3,793 | 3,226 | 16,389 | 6,577 |
| Allocated Costs for Fiscal 2015 | 1,503,713 | 806,528 | 145,646 | 173,140 | 644,974 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department**

| Central Service Departments | 460 CONVENTION FUND | 501 SELF INSURANCE FUND | 502 FLEET OPERATIONS FUND | CLERK OF COURT | ALL OTHER |
|--|--------------------------------|------------------------------------|--------------------------------------|-----------------------|------------------|
| BUILDING DEPRECIATION | 0 | 0 | 0 | 166,104 | 0 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 89 | 37,219 | 86,332 | 0 | 0 |
| 001-0102 COUNTY ADMINISTRATOR | 0 | 2,295 | 16,865 | 0 | 0 |
| 001-0103 PURCHASING DEPARTMENT | 0 | 2,320 | 16,561 | 0 | 140 |
| 001-0104 HUMAN RESOURCES | 0 | 1,801 | 13,273 | 0 | 0 |
| 001-0107 LEGAL SERVICES | 0 | 1,484 | 296 | 0 | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 0 | 540 | 3,959 | 0 | 0 |
| 001-01113 SYSTEMS AND NETWORKING | 0 | 6,913 | 16,037 | 0 | 731 |
| 001-01114 APPLICATIONS & ADMIN | 0 | 2,396 | 13,477 | 5,631 | 6,549 |
| 001-01115 TELECOMMUNICATIONS | 0 | 497 | 695 | 10,253 | (719) |
| 001-0112 FACILITIES MAINTENANCE | 0 | 15,865 | 151,312 | 97,481 | 167,719 |
| 001-0114 GEN SERV-OTHER | 2 | 14,033 | 81,460 | 73,953 | 107,039 |
| Allocated Costs for Fiscal 2015 | 91 | 85,363 | 400,267 | 353,422 | 281,459 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department**

| Central Service Departments | Total Allocated | Direct Billed | Unallocated | Cost Adjustments | Disallowed |
|--|------------------------|----------------------|--------------------|-------------------------|-------------------|
| BUILDING DEPRECIATION | 701,665 | 0 | 0 | (742,643) | |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | (526,938) | |
| 001-0180 CLERK TO THE BCC | 1,701,707 | 0 | 0 | 0 | |
| 001-0102 COUNTY ADMINISTRATOR | 626,825 | 0 | 0 | 0 | 27,609 |
| 001-0103 PURCHASING DEPARTMENT | 482,077 | 0 | 0 | 0 | |
| 001-0104 HUMAN RESOURCES | 509,504 | 0 | 0 | 0 | |
| 001-0107 LEGAL SERVICES | 176,000 | 0 | 0 | 0 | |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 920,803 | 0 | 0 | 96 | 54,358 |
| 001-01113 SYSTEMS AND NETWORKING | 720,312 | 0 | 0 | 0 | 44,491 |
| 001-01114 APPLICATIONS & ADMIN | 393,033 | 0 | 0 | 0 | 2,200 |
| 001-01115 TELECOMMUNICATIONS | 165,470 | 0 | 0 | 14,206 | |
| 001-0112 FACILITIES MAINTENANCE | 3,139,372 | 0 | 0 | 67,047 | 51,131 |
| 001-0114 GEN SERV-OTHER | 1,251,713 | 0 | 60,235 | 0 | 924,011 |
| Allocated Costs for Fiscal 2015 | 10,788,481 | 0 | 60,235 | (1,188,232) | 1,103,800 |

OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department

| <u>Central Service Departments</u> | <u>Total Expenditures</u> |
|---------------------------------------|---------------------------|
| BUILDING DEPRECIATION | |
| DEPRECIATION & AMORTIZATION | |
| 001-0180 CLERK TO THE BCC | |
| 001-0102 COUNTY ADMINISTRATOR | |
| 001-0103 PURCHASING DEPARTMENT | |
| 001-0104 HUMAN RESOURCES | |
| 001-0107 LEGAL SERVICES | |
| 001-0112 GEOGRAPHICAL INFO SYSTEMS | |
| 001-01113 SYSTEMS AND NETWORKING | |
| 001-01114 APPLICATIONS & ADMIN | |
| 001-01115 TELECOMMUNICATIONS | |
| 001-0112 FACILITIES MAINTENANCE | |
| 001-0114 GEN SERV-OTHER | |
| Allocated Costs for Fiscal 2015 | <hr/> 10,764,284 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule C - Summary of Allocated Costs**

| Department Name | Total Expenditures | Disallowed | Cost Adjustments | Unallocated | Direct Billed | Total Allocated |
|-------------------------------------|--------------------|------------|------------------|-------------|---------------|-----------------|
| BUILDING DEPRECIATION | 0 | | 742,643 | | 0 | |
| DEPRECIATION & AMORTIZATION | 0 | | 526,938 | | 0 | |
| 001-0180 CLERK TO THE BCC | 1,433,219 | | 0 | | 0 | |
| 001-0102 COUNTY ADMINISTRATOR | 519,863 | (27,609) | 0 | | 0 | |
| 001-0103 PURCHASING DEPARTMENT | 418,731 | | 0 | | 0 | |
| 001-0104 HUMAN RESOURCES | 499,991 | | 0 | | 0 | |
| 001-0107 LEGAL SERVICES | 331,306 | | 0 | | 0 | |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 701,606 | (54,358) | (96) | | 0 | |
| 001-01113 SYSTEMS AND NETWORKING | 670,773 | (44,491) | 0 | | 0 | |
| 001-01114 APPLICATIONS & ADMIN | 551,133 | (2,200) | 0 | | 0 | |
| 001-01115 TELECOMMUNICATIONS | 178,455 | | (14,206) | | 0 | |
| 001-0112 FACILITIES MAINTENANCE | 3,101,564 | (51,131) | (67,047) | | 0 | |
| 001-0114 GEN SERV-OTHER | 2,375,273 | (941,641) | 0 | (60,235) | 0 | |
| 001-0101 BOARD COUNTY COMMISSIONER | | | | | | 74,388 |
| 001-0108 PLANNING DEPARTMENT | | | | | | 204,666 |
| 001-0109 GEN SERV-PLANNING | | | | | | 39 |
| 001-0115 PROP APPRAISER OPERATING | | | | | | 355 |
| 001-0116 TAX COLLECTOR OPERATING | | | | | | 249,297 |
| 001-0120 GEN SERV-FIRE CONTROL | | | | | | 203 |
| 001-0121 EMERGENCY MANAGEMENT | | | | | | 48,384 |
| 001-0122 COUNTY WARNING POINT | | | | | | 112,600 |
| 001-0124 CODE ENFORCEMENT | | | | | | 27,688 |
| 001-0125 BEACH SAFETY | | | | | | 97,495 |
| 001-0126 CORRECTIONS DEPARTMENT | | | | | | 691,105 |
| 001-0127 MEDICAL EXAMINER | | | | | | 6,695 |
| 001-0130 AGRICULTURE EXTENSION | | | | | | 83,046 |
| 001-0131 GEN SERV-CONSERVATION | | | | | | 142 |
| 001-0140 COORDINATE TRANSPORTATION | | | | | | 9 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | | | | | | 118,354 |
| 001-0150 GEN SERV-INDUSTRY DEVELOP | | | | | | 305 |
| 001-0151 VETERANS SERVICE | | | | | | 28,605 |
| 001-0160 MOSQUITO CONTROL | | | | | | 75,928 |
| 001-0161 PUBLIC HEALTH | | | | | | 60 |
| 001-0162 MENTAL HEALTH | | | | | | 436 |
| 001-0163 HUMAN SERVICES | | | | | | 21,959 |
| 001-0170 COUNTY PARKS | | | | | | 22,391 |
| 001-0171 LIBRARY COOPERATIVE | | | | | | 91,521 |
| 001-0175 TOURIST DISTRICT PARKS | | | | | | 35,741 |
| 001-0181 PROPERTY APPRAISER | | | | | | 203,494 |
| 001-0183 SHERIFF | | | | | | 520,686 |
| 001-0184 SUPERVISOR OF ELECTIONS | | | | | | 221,489 |
| 001-0198 INTERFUND TRANSFER | | | | | | 39 |
| 001-0199 RESERVES/MISCELLANEOUS | | | | | | 131 |
| 001-0601 STATE ATTORNEY OFFICE | | | | | | 33,022 |
| 001-0602 PUBLIC DEFENDER OFFICE | | | | | | 97,467 |
| 001-0603 COURT ADMINISTRATION | | | | | | 835,017 |
| 001-0604 ADMIN-CIRCUIT COURT (05) | | | | | | 517 |
| 001-0610 PRETRIAL SERVICES PROGRAM | | | | | | 42,258 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule C - Summary of Allocated Costs**

| Department Name | Total Expenditures | Disallowed | Cost Adjustments | Unallocated | Direct Billed | Total Allocated |
|------------------------------------|--------------------|--------------------|------------------|-----------------|---------------|-------------------|
| 001-7XXXXX GRANTS | | | | | | 144,586 |
| 101-1001 ENGINEERING DEPARTMENT | | | | | | 210,896 |
| 101-1002 ROAD DEPARTMENT | | | | | | 390,481 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | | | | | | 55,349 |
| 101-1004 STORMWATER MANAGEMENT | | | | | | 38,235 |
| 101 TRANSPORTATION TF GRANTS | | | | | | 28,549 |
| 104-1151 5TH TDT-TOURISM PROMOTION | | | | | | 9,711 |
| 104-1152 2ND TDT-ADMINISTRATION | | | | | | 203,534 |
| 104-1157 BP & FCNC COUNCIL FY10 | | | | | | 56 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | | | | | | 22,229 |
| 104-1173 3RD TDT-C.C. O & M | | | | | | 191,209 |
| 104-1174 3RD TDT-C.C. OPERATIONS | | | | | | 119 |
| 104-1175 1ST TDT-BEACHES & PARKS | | | | | | 12,594 |
| 104-1176 SPECIAL ASSESSMENT | | | | | | 643 |
| 104-1177 3RD TDT-C.C. MAINTENANCE | | | | | | 97 |
| 104-1179 4TH TDT-C.C. CAPITAL | | | | | | 665 |
| 104 TOURIST DEVELOPMENT GRANTS | | | | | | 16,339 |
| 105 NATURAL DISASTERS FUND | | | | | | 13,580 |
| 106 LHA TRUST FUND | | | | | | 17,196 |
| 108 E-911 OPERATIONS FUND | | | | | | 130,915 |
| 109 RADIO COMMUNICATIONS FUND | | | | | | 3,314 |
| 110 LAW ENFORCEMENT TRUST FUND | | | | | | 2,135 |
| 111 POLICE ACADEMY FUND | | | | | | 2,940 |
| 112 COUNTY PUBLIC HEALTH FUND | | | | | | 329,875 |
| 113 MSBU FUND | | | | | | 33,691 |
| 115 UNINCORPORATED PARKS FUND | | | | | | 420,656 |
| 119 PRISONER BENEFIT FUND | | | | | | 25,307 |
| 120 ADDITIONAL COURT COST FUND | | | | | | 53,504 |
| 121 DRUG ABUSE TRUST FUND | | | | | | 3,033 |
| 122 DOMESTIC VIOLENCE TRUST FUND | | | | | | 1,326 |
| 123 TRAFFIC EDUCATION FUND | | | | | | 1,523 |
| 134 TEEN DRIVER FUND | | | | | | 0 |
| 201 DEBT SERVICE FUND | | | | | | 3,760 |
| 301 CAPITAL OUTLAY PROJECTS FUND | | | | | | 30,155 |
| 302 ROAD/BRIDGE CONSTRUCTION FUND | | | | | | 50,144 |
| 411 WATER & SEWER FUND | | | | | | 1,503,713 |
| 421 AIRPORT FUND | | | | | | 806,528 |
| 430 SOLID WASTE FUND | | | | | | 145,646 |
| 441 INSPECTION FUND | | | | | | 173,140 |
| 450 EMERGENCY MEDICAL SERVICE FUND | | | | | | 644,974 |
| 460 CONVENTION FUND | | | | | | 91 |
| 501 SELF INSURANCE FUND | | | | | | 85,363 |
| 502 FLEET OPERATIONS FUND | | | | | | 400,267 |
| CLERK OF COURT | | | | | | 353,422 |
| ALL OTHER | | | | | | 281,459 |
| Totals | 10,781,914 | (1,121,430) | 1,188,232 | (60,235) | 0 | 10,788,481 |

Deviation: 0

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule E - Summary of Allocation Basis**

| Department | Allocation Basis | Allocation Source |
|--|---|---|
| BUILDING DEPRECIATION | | |
| 1.4.1 BRACKIN BUILDING | TOTAL SQUARE FOOTAGE OCCUPIED BY FUND/DEPARTMENT | COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE |
| 1.4.2 COURTHOUSE ANNEX EXTENSION | TOTAL SQUARE FOOTAGE OCCUPIED BY FUND/DEPARTMENT | COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE |
| 1.4.3 OTHER BUILDINGS | BUILDING DEPRECIATION IDENTIFIED TO FUND/DEPARTMENT | FY15 BUILDING/INFRASTRUCTURE DEPRECIATION - CLERK FINANCE |
| DEPRECIATION & AMORTIZATION | | |
| 2.4.1 EQUIP DEPRECIATION | EQUIPMENT DEPRECIATION BY FUND/DEPARTMENT | FY15 FIXED ASSET DEPRECIATION SCHEDULE - CLERK FINANCE |
| 2.4.2 INTANGIBLE ASSETS | AMORTIZATION EXPENSE BY FUND/DEPARTMENT | FY15 INTANGIBLES - CLERK FINANCE |
| 2.4.3 FIBER NETWORK | DIRECT ALLOCATION TO TELECOMMUNICATIONS | DIRECT ASSIGNMENT AS THE SOLE BENEFICIARY OF SERVICE |
| 001-0180 CLERK TO THE BCC | | |
| 3.4.1 102 FINANCE | NUMBER OF ACCOUNTING TRANSACTIONS BY BENEFITING FUND/DEPARTMENT | FY15 TRANSACTION ANALYSIS - CLERK FINANCE |
| 3.4.2 102 FINANCE - GRANTS | TOTAL GRANT EXPENDITURES BY BENEFITING FUND/DEPARTMENT | FY15 EXPENDITURE REPORT - CLERK FINANCE |
| 3.4.3 104 CLERK TO THE BCC | NUMBER OF AGENDA ITEMS BY BENEFITING FUND/DEPARTMENT | FY15 MINUTE TRAQ AGENDA COUNTS - COUNTY ADMINISTRATOR |
| 3.4.4 1015 INFORMATION SYSTEMS | NUMBER OF ACCOUNTING TRANSACTIONS BY BENEFITING FUND/DEPARTMENT | FY15 TRANSACTION ANALYSIS - CLERK FINANCE |
| 3.4.5 105 CLERK FINANCE | NUMBER OF ACCOUNTING TRANSACTIONS BY BENEFITING FUND/DEPARTMENT | FY15 TRANSACTION ANALYSIS - CLERK FINANCE |
| 3.4.6 106 RECORDS MANAGEMENT | NUMBER OF EMPLOYEES BY FUND/DEPARTMENT (EXCLUDING POLL WORKERS) | FY15 PAYROLL REPORT - CLERK FINANCE |
| 001-0102 COUNTY ADMINISTRATOR | | |
| 4.4.1 COUNTY ADMINISTRATOR | NUMBER OF EMPLOYEES REPORTING TO COUNTY ADMINISTRATOR | FY15 PAYROLL REPORT - CLERK FINANCE |
| 001-0103 PURCHASING DEPARTMENT | | |
| 5.4.1 PURCHASING | NUMBER OF PURCHASING SERVICE COUNTS BY BENEFITING FUND/DEPARTMENT | PURCHASING COST ALLOCATION SPREADSHEET - PURCHASING |
| 001-0104 HUMAN RESOURCES | | |
| 6.4.1 HUMAN RESOURCES | NUMBER OF EMPLOYEES BY FUND/DEPARTMENT (EXCLUDING POLL WORKERS) | FY15 PAYROLL REPORT - CLERK FINANCE |
| 001-0107 LEGAL SERVICES | | |
| 7.4.1 LEGAL SERVICES | NUMBER OF AGENDA ITEMS BY BENEFITING FUND/DEPARTMENT | FY15 MINUTE TRAQ AGENDA COUNTS - COUNTY ADMINISTRATOR |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | | |
| 8.4.1 GIS SERVICES | STAFF COST IDENTIFIED TO BENEFITING FUND/DEPARTMENT | GIS STAFF ANALYSIS |
| 8.4.2 COUNTY-WIDE GIS SUPPORT | NUMBER OF EMPLOYEES BY FUND/DEPARTMENT (EXCLUDING POLL WORKERS) | FY15 PAYROLL REPORT - CLERK FINANCE |
| 001-01113 SYSTEMS AND NETWORKING | | |
| 9.4.1 HELP DESK | PERCENTAGE OF HELP DESK ASSISTANCE BY BENEFITING FUND/DEPARTMENT | HELP DESK STATISTICS - INFORMATION TECHNOLOGY |
| 9.4.2 SERVER OPERATIONS | NUMBER OF SERVERS SUPPORTED BY BENEFITING FUND/DEPARTMENT | IT SERVERS - INFORMATION TECHNOLOGY |
| 9.4.3 ENTERPRISE OPERATIONS | PERCENTAGE OF SUPPORT BY BENEFITING FUND/DEPARTMENT | ENTERPRISE SERVICES BREAKDOWN - INFORMATION TECHNOLOGY |
| 9.4.4 NETWORK CONNECTIVITY | NUMBER OF EMPLOYEES BY FUND/DEPARTMENT (EXCLUDING POLL WORKERS) | FY15 PAYROLL REPORT - CLERK FINANCE |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule E - Summary of Allocation Basis**

| Department | Allocation Basis | Allocation Source |
|-------------------------------------|--|---|
| 001-01114 APPLICATIONS & ADMIN | | |
| 10.4.1 INFORMATION SERVICES | NUMBER OF SERVERS SUPPORTED BY BENEFITING FUND/DEPARTMENT | IT SERVERS - INFORMATION TECHNOLOGY |
| 10.4.2 WEBSITE DESIGN & MAINTENANCE | NUMBER OF EMPLOYEES BY FUND/DEPARTMENT (EXCLUDING POLL WORKERS) | FY15 PAYROLL REPORT - CLERK FINANCE |
| 10.4.3 VOICE OVER PROTOCOL | NUMBER OF VOIP PHONES BY BENEFITING FUND/DEPARTMENT | VOIP PHONES - INFORMATION TECHNOLOGY |
| 10.4.4 AUDIO/VIDEO | NUMBER OF EMPLOYEES BY FUND/DEPARTMENT (EXCLUDING POLL WORKERS) | FY15 PAYROLL REPORT - CLERK FINANCE |
| 001-01115 TELECOMMUNICATIONS | | |
| 11.4.1 COUNTY-WIDE | NUMBER OF VOIP PHONES BY FUND/DEPARTMENT (EXCLUDING WATER & SEWER) | VOIP PHONES - INFORMATION TECHNOLOGY |
| 11.4.2 WATER & SEWER | DIRECT ALLOCATION TO WATER & SEWER FUND | DIRECT ASSIGNMENT AS THE SOLE BENEFICIARY OF SERVICE |
| 11.4.3 NON-COUNTY | DIRECT ALLOCATION TO ALL OTHER (DOES NOT BENEFIT COUNTY FUND/DEPT) | DIRECT ASSIGNMENT AS THE SOLE BENEFICIARY OF SERVICE |
| 001-0112 FACILITIES MAINTENANCE | | |
| 12.4.1 HVAC | TOTAL SQUARE FOOTAGE MAINTAINED BY BENEFITING FUND/DEPARTMENT | COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE |
| 12.4.2 PLUMBING | TOTAL SQUARE FOOTAGE MAINTAINED BY BENEFITING FUND/DEPARTMENT | COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE |
| 12.4.3 ELECTRICAL | TOTAL SQUARE FOOTAGE MAINTAINED BY BENEFITING FUND/DEPARTMENT | COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE |
| 12.4.4 STRUCTURAL | TOTAL SQUARE FOOTAGE MAINTAINED BY BENEFITING FUND/DEPARTMENT | COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE |
| 12.4.5 CUSTODIAL | TOTAL SQUARE FOOTAGE MAINTAINED BY BENEFITING FUND/DEPARTMENT | COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE |
| 12.4.6 LANDSCAPING | TOTAL SQUARE FOOTAGE MAINTAINED BY BENEFITING FUND/DEPARTMENT | COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE |
| 12.4.7 DIRECT | FACILITIES MAINTENANCE COST IDENTIFIED TO BENEFITING FUND/DEPARTMENT | FY15 EXPENDITURES - CLERK FINANCE |
| 001-0114 GEN SERV-OTHER | | |
| 13.4.1 LOBBYIST | NUMBER OF EMPLOYEES BY FUND/DEPARTMENT (EXCLUDING POLL WORKERS) | FY15 PAYROLL REPORT - CLERK FINANCE |
| 13.4.2 UTILITIES | TOTAL SQUARE FOOTAGE BY BENEFITING FUND/DEPARTMENT | COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE |
| 13.4.3 BRINKS/BANK CHARGES | NUMBER OF ACCOUNTING TRANSACTIONS BY BENEFITING FUND/DEPARTMENT | FY15 TRANSACTION ANALYSIS - CLERK FINANCE |
| 13.4.4 ACCOUNTING & AUDITING | NUMBER OF ACCOUNTING TRANSACTIONS BY BENEFITING FUND/DEPARTMENT | FY15 TRANSACTION ANALYSIS - CLERK FINANCE |
| 13.4.5 COMMUNICATIONS SVCS | NUMBER OF VOIP PHONES BY BENEFITING FUND/DEPARTMENT | VOIP PHONES - INFORMATION TECHNOLOGY |
| 13.4.6 MEMBERSHIPS | NUMBER OF EMPLOYEES BY FUND/DEPARTMENT (EXCLUDING POLL WORKERS) | FY15 PAYROLL REPORT - CLERK FINANCE |

OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .1 - Nature and Extent of Services
For Department BUILDING DEPRECIATION

Okaloosa County may claim depreciation expense on facilities in use by County central service departments. In accordance with GASB 34, the Clerk of the Circuit Court for Okaloosa County maintains the fixed assets inventory for County departments. Depreciation expense is based on the acquisition and improvement cost of the building divided by the expected useful life for each class of fixed asset.

For cost allocation plan purposes, the **Building Depreciation** cost pool is functionalized as follows:

Brackin Building – The costs identified to this function are representative of the annual depreciation expense for the Brackin Building. These costs are allocated based on the total square footage occupied by fund/department.

Courthouse Annex Extension – The costs identified to this function are representative of the annual depreciation expense for the County Courthouse Annex Extension. These costs are allocated based on the total square footage occupied by fund/department.

Other Buildings – The costs identified to this function are representative of the annual depreciation expense for buildings and improvements identified to central service departments. These costs are allocated based on the total amount of annual depreciation identified to each fund/department.

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department BUILDING DEPRECIATION**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-------|
| Expenditures Per Financial Statement: | 0 | | | |
| Cost Adjustments: | | | | |
| DEPRECIATION EXPENSE | <u>742,643</u> | | | |
| Total Departmental Cost Adjustments: | <u>742,643</u> | | 742,643 | |
| Total To Be Allocated: | <u>742,643</u> | | 742,643 | |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION**

| | Total | G&A | BRACKIN BUILDING | COURTHOUSE ANNEX EXTENSION | OTHER BUILDINGS |
|--|---------|-----|------------------|-------------------------------|-----------------|
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| DEPRECIATION EXPENSE | 742,643 | 0 | 97,596 | 641,372 | 3,675 |
| Functional Cost | 742,643 | 0 | 97,596 | 641,372 | 3,675 |
| Allocation Step 1 | | | | | |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 742,643 | 0 | 97,596 | 641,372 | 3,675 |
| Allocation Step 2 | | | | | |
| 2nd Allocation | 0 | 0 | 0 | 0 | 0 |
| Total For BUILDING DEPRECIATION | | | | | |
| Schedule .3 Total | 742,643 | 0 | 97,596 | 641,372 | 3,675 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - BRACKIN BUILDING

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 001-0180 CLERK TO THE BCC | 6,886 | 21.326808 | 20,814 | | 20,814 | | 20,814 |
| 001-0101 BOARD COUNTY COMMISSIONER | 627 | 1.941898 | 1,895 | | 1,895 | | 1,895 |
| 001-0102 COUNTY ADMINISTRATOR | 5,455 | 16.894822 | 16,489 | | 16,489 | | 16,489 |
| 001-0116 TAX COLLECTOR OPERATING | 6,529 | 20.221135 | 19,735 | | 19,735 | | 19,735 |
| 001-0181 PROPERTY APPRAISER | 5,619 | 17.402750 | 16,984 | | 16,984 | | 16,984 |
| 001-0184 SUPERVISOR OF ELECTIONS | 6,690 | 20.719772 | 20,222 | | 20,222 | | 20,222 |
| 120 ADDITIONAL COURT COST FUND | 482 | 1.492815 | 1,457 | | 1,457 | | 1,457 |
| Schedule .4 Total for BRACKIN BUILDING | 32,288 | 100.000000 | 97,596 | | 97,596 | 0 | 97,596 |

Allocation Basis: TOTAL SQUARE FOOTAGE OCCUPIED BY FUND/DEPARTMENT
Allocation Source: COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - COURTHOUSE ANNEX EXTENSION

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001-0183 SHERIFF | 13,653 | 16.270423 | 104,354 | | 104,354 | | 104,354 |
| 001-0601 STATE ATTORNEY OFFICE | 433 | 0.516011 | 3,310 | | 3,310 | | 3,310 |
| 001-0602 PUBLIC DEFENDER OFFICE | 433 | 0.516011 | 3,310 | | 3,310 | | 3,310 |
| 001-0603 COURT ADMINISTRATION | 47,256 | 56.315469 | 361,191 | | 361,191 | | 361,191 |
| 120 ADDITIONAL COURT COST FUND CLERK OF COURT | 406 | 0.483834 | 3,103 | | 3,103 | | 3,103 |
| | 21,732 | 25.898252 | 166,104 | | 166,104 | | 166,104 |
| Schedule .4 Total for COURTHOUSE ANNEX EXTENSION | 83,913 | 100.000000 | 641,372 | | 641,372 | 0 | 641,372 |

Allocation Basis: TOTAL SQUARE FOOTAGE OCCUPIED BY FUND/DEPARTMENT
Allocation Source: COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - OTHER BUILDINGS

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| 001-0103 PURCHASING DEPARTMENT | 3,048.44 | 82.945557 | 3,048 | | 3,048 | | 3,048 |
| 001-0112 FACILITIES MAINTENANCE | 626.79 | 17.054443 | 627 | | 627 | | 627 |
| Schedule .4 Total for OTHER BUILDINGS | 3,675.23 | 100.000000 | 3,675 | | 3,675 | 0 | 3,675 |

Allocation Basis: BUILDING DEPRECIATION IDENTIFIED TO FUND/DEPARTMENT
Allocation Source: FY15 BUILDING/INFRASTRUCTURE DEPRECIATION - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION**

| Receiving Department | Total | BRACKIN BUILDING | COURTHOUSE ANNEX EXTENSION | OTHER BUILDINGS |
|--|----------------|------------------|-------------------------------|-----------------|
| 001-0180 CLERK TO THE BCC | 20,814 | 20,814 | 0 | 0 |
| 001-0101 BOARD COUNTY COMMISSIONER | 1,895 | 1,895 | 0 | 0 |
| 001-0102 COUNTY ADMINISTRATOR | 16,489 | 16,489 | 0 | 0 |
| 001-0103 PURCHASING DEPARTMENT | 3,048 | 0 | 0 | 3,048 |
| 001-0112 FACILITIES MAINTENANCE | 627 | 0 | 0 | 627 |
| 001-0116 TAX COLLECTOR OPERATING | 19,735 | 19,735 | 0 | 0 |
| 001-0181 PROPERTY APPRAISER | 16,984 | 16,984 | 0 | 0 |
| 001-0183 SHERIFF | 104,354 | 0 | 104,354 | 0 |
| 001-0184 SUPERVISOR OF ELECTIONS | 20,222 | 20,222 | 0 | 0 |
| 001-0601 STATE ATTORNEY OFFICE | 3,310 | 0 | 3,310 | 0 |
| 001-0602 PUBLIC DEFENDER OFFICE | 3,310 | 0 | 3,310 | 0 |
| 001-0603 COURT ADMINISTRATION | 361,191 | 0 | 361,191 | 0 |
| 120 ADDITIONAL COURT COST FUND CLERK OF COURT | 4,560 | 1,457 | 3,103 | 0 |
| | 166,104 | 0 | 166,104 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 |
| Total | 742,643 | 97,596 | 641,372 | 3,675 |

OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .1 - Nature and Extent of Services
For Department DEPRECIATION & AMORTIZATION

In accordance with GASB 34, the Clerk of the Circuit Court for Okaloosa County maintains the fixed assets inventory for County departments. The annual depreciation and amortization expense for assets is calculated on a straight-line basis. Included in this schedule are the annual depreciation and amortization costs of equipment, intangible assets, and other capitalized assets.

For cost allocation purposes, the costs have been functionalized and allocated as follows:

Equipment Depreciation - the costs included in this function represent the annual depreciation expense of equipment assigned to central service departments. These costs have been allocated to benefiting funds/departments using the actual depreciation expense identified to each.

Intangible Assets - the costs included in this function represent the annual amortization expense of intangible assets assigned to central service departments. These costs have been allocated to benefiting funds/departments using the actual amortization expense identified to each.

Fiber Network - the costs included in this function represent the annual depreciation expense of the County's fiber network. These costs have been allocated directly to the Telecommunications (001-01115) central service for further allocation.

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department DEPRECIATION & AMORTIZATION**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|----------------|-------|
| Expenditures Per Financial Statement: | 0 | | | |
| Cost Adjustments: | | | | |
| DEPRECIATION EXPENSE | 486,647 | | | |
| AMORTIZATION EXPENSE | <u>40,291</u> | | | |
| Total Departmental Cost Adjustments: | <u>526,938</u> | | 526,938 | |
| Total To Be Allocated: | <u>526,938</u> | | <u>526,938</u> | |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department DEPRECIATION & AMORTIZATION**

| | Total | G&A | EQUIP DEPRECIATION | INTANGIBLE ASSETS | FIBER NETWORK |
|--|-------------|-------|-----------------------|----------------------|---------------|
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| DEPRECIATION EXPENSE | 486,647 | 0 | 476,611 | 0 | 10,036 |
| AMORTIZATION EXPENSE | 40,291 | 0 | 0 | 40,291 | 0 |
| Functional Cost | 526,938 | 0 | 476,611 | 40,291 | 10,036 |
| Allocation Step 1 | | | | | |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 526,938 | 0 | 476,611 | 40,291 | 10,036 |
| Allocation Step 2 | | | | | |
| 2nd Allocation | 0 | 0 | 0 | 0 | 0 |
| Total For DEPRECIATION & AMORTIZATION | | | | | |
| Schedule .3 Total | 526,938 | 0 | 476,611 | 40,291 | 10,036 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION & AMORTIZATION**

Activity - EQUIP DEPRECIATION

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001-0180 CLERK TO THE BCC | 286,405.73 | 60.092186 | 286,405 | | 286,405 | | 286,405 |
| 001-0102 COUNTY ADMINISTRATOR | 1,378.54 | 0.289238 | 1,379 | | 1,379 | | 1,379 |
| 001-0103 PURCHASING DEPARTMENT | 1,871.04 | 0.392572 | 1,871 | | 1,871 | | 1,871 |
| 001-0104 HUMAN RESOURCES | 2,852.70 | 0.598539 | 2,853 | | 2,853 | | 2,853 |
| 001-01114 APPLICATIONS & ADMIN | 163,497.79 | 34.304271 | 163,498 | | 163,498 | | 163,498 |
| 001-0112 FACILITIES MAINTENANCE | 20,604.80 | 4.323194 | 20,605 | | 20,605 | | 20,605 |
| Schedule .4 Total for EQUIP DEPRECIATION | 476,610.60 | 100.000000 | 476,611 | | 476,611 | 0 | 476,611 |

Allocation Basis: EQUIPMENT DEPRECIATION BY FUND/DEPARTMENT
Allocation Source: FY15 FIXED ASSET DEPRECIATION SCHEDULE - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION & AMORTIZATION**

Activity - INTANGIBLE ASSETS

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 001-0180 CLERK TO THE BCC | 18,536.50 | 46.006004 | 18,536 | | 18,536 | | 18,536 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 2,390.00 | 5.931775 | 2,390 | | 2,390 | | 2,390 |
| 001-01114 APPLICATIONS & ADMIN | 19,364.98 | 48.062221 | 19,365 | | 19,365 | | 19,365 |
| Schedule .4 Total for INTANGIBLE ASSETS | 40,291.48 | 100.000000 | 40,291 | | 40,291 | 0 | 40,291 |

Allocation Basis: AMORTIZATION EXPENSE BY FUND/DEPARTMENT
Allocation Source: FY15 INTANGIBLES - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION & AMORTIZATION**

Activity - FIBER NETWORK

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| 001-01115 TELECOMMUNICATIONS | 100 | 100.000000 | 10,036 | | 10,036 | | 10,036 |
| Schedule .4 Total for FIBER NETWORK | 100 | 100.000000 | 10,036 | | 10,036 | 0 | 10,036 |

Allocation Basis: DIRECT ALLOCATION TO TELECOMMUNICATIONS
Allocation Source: DIRECT ASSIGNMENT AS THE SOLE BENEFICIARY OF SERVICE

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department DEPRECIATION & AMORTIZATION**

| Receiving Department | Total | EQUIP DEPRECIATION | INTANGIBLE ASSETS | FIBER NETWORK |
|--|----------------|-----------------------|----------------------|---------------|
| 001-0180 CLERK TO THE BCC | 304,941 | 286,405 | 18,536 | 0 |
| 001-0102 COUNTY ADMINISTRATOR | 1,379 | 1,379 | 0 | 0 |
| 001-0103 PURCHASING DEPARTMENT | 1,871 | 1,871 | 0 | 0 |
| 001-0104 HUMAN RESOURCES | 2,853 | 2,853 | 0 | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 2,390 | 0 | 2,390 | 0 |
| 001-01114 APPLICATIONS & ADMIN | 182,863 | 163,498 | 19,365 | 0 |
| 001-01115 TELECOMMUNICATIONS | 10,036 | 0 | 0 | 10,036 |
| 001-0112 FACILITIES MAINTENANCE | 20,605 | 20,605 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 |
| Total | 526,938 | 476,611 | 40,291 | 10,036 |

OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .1 - Nature and Extent of Services
For Department 001-0180 CLERK TO THE BCC

The Clerk of Circuit Court and Comptroller serves as the Chief Financial Officer for the Board of County Commissioners (BCC). The Clerk's BCC Finance Office receipts, properly records and prepares reports for all moneys received by the BCC, as well as, paying all properly authorized and legally sufficient disbursements for the BCC.

As custodian of county funds, the Clerk ensures the County's financial assets are safeguarded and properly recorded in the financial records to permit preparation of financial statements in accordance with generally accepted accounting principles. Additionally, in accordance with Section 28.33, Florida Statutes, the Clerk invests any surplus funds in excess of those required to meet expenses, in accordance with an investment policy that ensures that funds are invested in accordance with the priorities of safety, liquidity, and yield.

The Florida Constitution also provides for the Clerk to act as Ex-Officio Clerk to the BCC. In this capacity, a primary responsibility of the Clerk is to record and index minutes for the Board of County Commission meetings. The Clerk shall have custody of the seal and affix the same to any paper or instrument as required by law in accordance with Section 28.12, Florida Statutes. The Board of County Commissioners Records Department (BOCC Records) was established and given functions based on Florida Statutes 28.12 and 125.17.

For cost allocation purposes, only the costs of the **Clerk to the BCC** functions have been included within this cost allocation plan. These costs have been further functionalized and allocated as follows:

General & Administration - the costs included in this function represent the expenditures recorded to Administration - Elected (101) and Administration (1010). These costs have been allocated to the remaining functions based on the total regular salaries costs recorded to each function.

102 Finance - these costs have been allocated county-wide using the total number of accounting transactions processed by benefiting fund/department.

102 Finance - Grants - the costs associated with the administration of county grant funds have been allocated based on the total grant expenditures recorded for each benefiting fund/department.

104 Clerk to the BCC - the costs included in this function have been allocated based on the total number of agenda items brought to the BCC by benefiting fund/department.

1015 Information Systems - the costs recorded to this function have been allocated county-wide based on the total number of accounting transactions processed by benefiting fund/department.

105 Clerk Finance - these costs have been allocated county-wide using the total number of accounting transactions processed by benefiting fund/department.

106 Records Management - the costs included in this function have been allocated county-wide based on the total number of employees by fund/department (excluding poll workers).

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 001-0180 CLERK TO THE BCC**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 1,433,219 | | | 1,433,219 |
| Inbound Costs: | | | | |
| BUILDING DEPRECIATION | 20,814 | | 20,814 | |
| DEPRECIATION & AMORTIZATION | 304,941 | | 304,941 | |
| 001-0180 CLERK TO THE BCC | | 621 | 621 | |
| 001-0103 PURCHASING DEPARTMENT | | 15,821 | 15,821 | |
| 001-01113 SYSTEMS AND NETWORKING | | 3,220 | 3,220 | |
| 001-01114 APPLICATIONS & ADMIN | | 1,476 | 1,476 | |
| 001-01115 TELECOMMUNICATIONS | | 2,677 | 2,677 | |
| 001-0112 FACILITIES MAINTENANCE | | 28,610 | 28,610 | |
| 001-0114 GEN SERV-OTHER | | 20,482 | 20,482 | |
| Total Allocated Additions: | 325,755 | 72,907 | 398,662 | 398,662 |
| Total To Be Allocated: | 1,758,974 | 72,907 | | 1,831,881 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0180 CLERK TO THE BCC**

| | Total | G&A | 102 FINANCE | 102 FINANCE - GRANTS | 104 CLERK TO THE BCC |
|--------------------------------------|-----------|---------|-------------|-------------------------|-------------------------|
| Wages & Benefits | | | | | |
| SALARIES ELECTED OFFICIAL | 20,270 | 20,270 | 0 | 0 | 0 |
| Other Expense & Cost | | | | | |
| REGULAR SALARIES & WAGES | 928,996 | 37,425 | 514,978 | 199,997 | 63,400 |
| OTHER SALARIES & WAGES | 675 | 0 | 288 | 112 | 100 |
| OVERTIME | 800 | 25 | 180 | 70 | 200 |
| FICA TAXES/MATCHING | 72,623 | 4,415 | 39,395 | 15,300 | 4,850 |
| RETIREMENT CONTRIBUTION | 99,347 | 12,500 | 49,173 | 19,097 | 4,675 |
| LIFE & HEALTH INSURANCE | 112,890 | 4,260 | 57,532 | 22,343 | 8,875 |
| WORKERS COMPENSATION | 2,006 | 60 | 1,160 | 450 | 70 |
| UNEMPLOYMENT COMPENSATION | 300 | 0 | 72 | 28 | 100 |
| PROF SERV - ATTORNEY | 325 | 250 | 0 | 0 | 0 |
| PROF SERV - OTHER | 1,350 | 75 | 720 | 280 | 100 |
| PROF SERV - COMP CONSULT | 3,925 | 125 | 1,441 | 559 | 200 |
| AUDIT-STATE REQUIRED -CPA | 1,000 | 0 | 720 | 280 | 0 |
| SOFTWARE MAINTENANCE | 24,625 | 125 | 12,965 | 5,035 | 0 |
| MISC CONTRACTUAL SERVICES | 19,775 | 75 | 12,893 | 5,007 | 0 |
| TRAVEL | 12,525 | 2,650 | 6,122 | 2,378 | 500 |
| COMMUNICATIONS | 7,275 | 750 | 1,441 | 559 | 100 |
| COMMUNICATIONS - COURT | 2,000 | 2,000 | 0 | 0 | 0 |
| POSTAGE / FREIGHT | 6,350 | 50 | 4,322 | 1,678 | 100 |
| RENT/LEASE - EQUIPMENT | 6,607 | 50 | 3,601 | 1,399 | 100 |
| RENT/LEASE - BUILDINGS | 34,680 | 600 | 24,547 | 9,533 | 0 |
| INS & BONDS - PREMIUMS | 10,265 | 300 | 5,957 | 2,313 | 350 |
| REPAIR/MAINT - FACILITIES | 1,125 | 500 | 360 | 140 | 0 |
| REPAIR/MAINT - OFC EQUIP | 1,850 | 75 | 720 | 280 | 500 |
| REPAIR/MAINT - COMP EQUIP | 6,750 | 125 | 720 | 280 | 500 |
| PRINTING AND BINDING | 4,550 | 75 | 2,881 | 1,119 | 250 |
| ADVERTISING - LEGAL | 650 | 75 | 360 | 140 | 0 |
| CURR CHG - OTHER MISC EXP | 1,425 | 750 | 360 | 140 | 0 |
| OFFICE SUPPLIES | 19,000 | 750 | 8,643 | 3,357 | 500 |
| CLOTHING/WEARING APPAREL | 0 | 0 | 0 | 0 | 0 |
| FUEL - FLEET MAINTENANCE | 500 | 0 | 0 | 0 | 0 |
| SOFTWARE AQUISITION | 8,000 | 125 | 3,601 | 1,399 | 250 |
| BOOKS/PUBS/SUBS/MEMBERSHP | 3,513 | 213 | 2,161 | 839 | 100 |
| DUES & MEMBERSHIPS | 2,537 | 262 | 1,441 | 559 | 100 |
| TRAINING & EDUCATION | 6,210 | 750 | 3,601 | 1,399 | 0 |
| EQUIPMENT | 5,500 | 0 | 2,161 | 839 | 0 |
| INTANGIBLE ACQUISITION | 3,000 | 0 | 2,161 | 839 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 1,433,219 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 1,433,219 | 89,705 | 766,677 | 297,748 | 85,920 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 325,755 | 325,755 | 0 | 0 | 0 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0180 CLERK TO THE BCC**

| | Total | G&A | 102 FINANCE | 102 FINANCE - GRANTS | 104 CLERK TO THE BCC |
|--|-----------|-----------|-------------|-------------------------|-------------------------|
| Reallocate Admin Costs | | (415,460) | 237,083 | 92,074 | 26,569 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 1,758,974 | 0 | 1,003,760 | 389,822 | 112,489 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 72,907 | 72,907 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (72,907) | 41,610 | 16,155 | 4,658 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 72,907 | 0 | 41,610 | 16,155 | 4,658 |
| Total For 001-0180 CLERK TO THE BCC | | | | | |
| Schedule .3 Total | 1,831,881 | 0 | 1,045,370 | 405,977 | 117,147 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0180 CLERK TO THE BCC**

| | 1015 INFORMATION SYSTEMS | 105 CLERK FINANCE | 106 RECORDS MANAGEMENT |
|--------------------------------------|-----------------------------|----------------------|---------------------------|
| <u>Wages & Benefits</u> | | | |
| SALARIES ELECTED OFFICIAL | 0 | 0 | 0 |
| <u>Other Expense & Cost</u> | | | |
| REGULAR SALARIES & WAGES | 58,348 | 28,645 | 26,203 |
| OTHER SALARIES & WAGES | 0 | 25 | 150 |
| OVERTIME | 250 | 25 | 50 |
| FICA TAXES/MATCHING | 4,465 | 2,193 | 2,005 |
| RETIREMENT CONTRIBUTION | 8,520 | 3,450 | 1,932 |
| LIFE & HEALTH INSURANCE | 7,100 | 5,680 | 7,100 |
| WORKERS COMPENSATION | 100 | 83 | 83 |
| UNEMPLOYMENT COMPENSATION | 50 | 0 | 50 |
| PROF SERV - ATTORNEY | 75 | 0 | 0 |
| PROF SERV - OTHER | 50 | 75 | 50 |
| PROF SERV - COMP CONSULT | 1,600 | 0 | 0 |
| AUDIT-STATE REQUIRED -CPA | 0 | 0 | 0 |
| SOFTWARE MAINTENANCE | 6,000 | 500 | 0 |
| MISC CONTRACTUAL SERVICES | 250 | 1,500 | 50 |
| TRAVEL | 640 | 160 | 75 |
| COMMUNICATIONS | 3,750 | 50 | 625 |
| COMMUNICATIONS - COURT | 0 | 0 | 0 |
| POSTAGE / FREIGHT | 25 | 125 | 50 |
| RENT/LEASE - EQUIPMENT | 150 | 675 | 632 |
| RENT/LEASE - BUILDINGS | 0 | 0 | 0 |
| INS & BONDS - PREMIUMS | 500 | 422 | 423 |
| REPAIR/MAINT - FACILITIES | 75 | 0 | 50 |
| REPAIR/MAINT - OFC EQUIP | 125 | 75 | 75 |
| REPAIR/MAINT - COMP EQUIP | 5,000 | 125 | 0 |
| PRINTING AND BINDING | 75 | 75 | 75 |
| ADVERTISING - LEGAL | 75 | 0 | 0 |
| CURR CHG - OTHER MISC EXP | 75 | 50 | 50 |
| OFFICE SUPPLIES | 5,000 | 500 | 250 |
| CLOTHING/WEARING APPAREL | 0 | 0 | 0 |
| FUEL - FLEET MAINTENANCE | 0 | 0 | 500 |
| SOFTWARE AQUISITION | 2,500 | 125 | 0 |
| BOOKS/PUBS/SUBS/MEMBERSHP | 75 | 75 | 50 |
| DUES & MEMBERSHIPS | 75 | 50 | 50 |
| TRAINING & EDUCATION | 250 | 160 | 50 |
| EQUIPMENT | 2,500 | 0 | 0 |
| INTANGIBLE ACQUISITION | 0 | 0 | 0 |
| <u>Departmental Total</u> | | | |
| Expenditures Per Financial Statement | | | |
| <u>Deductions</u> | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Functional Cost | 107,698 | 44,843 | 40,628 |
| <u>Allocation Step 1</u> | | | |
| Inbound - All Others | 0 | 0 | 0 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0180 CLERK TO THE BCC**

| | 1015 INFORMATION SYSTEMS | 105 CLERK FINANCE | 106 RECORDS MANAGEMENT |
|---|-----------------------------|----------------------|---------------------------|
| Reallocate Admin Costs | 33,304 | 13,867 | 12,563 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 141,002 | 58,710 | 53,191 |
| Allocation Step 2 | | | |
| Inbound - All Others | 0 | 0 | 0 |
| Reallocate Admin Costs | 5,848 | 2,432 | 2,204 |
| Unallocated Costs | 0 | 0 | 0 |
| 2nd Allocation | 5,848 | 2,432 | 2,204 |
| Total For 001-0180 CLERK TO THE BCC | | | |
| Schedule .3 Total | 146,850 | 61,142 | 55,395 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0180 CLERK TO THE BCC**

Activity - 102 FINANCE

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 001-0180 CLERK TO THE BCC | 81 | 0.051558 | 517 | | 517 | | 517 |
| 001-0101 BOARD COUNTY COMMISSIONER | 666 | 0.423918 | 4,255 | | 4,255 | 175 | 4,430 |
| 001-0102 COUNTY ADMINISTRATOR | 471 | 0.299798 | 3,009 | | 3,009 | 120 | 3,129 |
| 001-0103 PURCHASING DEPARTMENT | 613 | 0.390182 | 3,916 | | 3,916 | 159 | 4,075 |
| 001-0104 HUMAN RESOURCES | 683 | 0.434738 | 4,365 | | 4,365 | 180 | 4,545 |
| 001-0107 LEGAL SERVICES | 194 | 0.123484 | 1,240 | | 1,240 | 48 | 1,288 |
| 001-0108 PLANNING DEPARTMENT | 767 | 0.488205 | 4,901 | | 4,901 | 202 | 5,103 |
| 001-0109 GEN SERV-PLANNING | 4 | 0.002546 | 25 | | 25 | | 25 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 521 | 0.331623 | 3,328 | | 3,328 | 135 | 3,463 |
| 001-01113 SYSTEMS AND NETWORKING | 515 | 0.327804 | 3,290 | | 3,290 | 134 | 3,424 |
| 001-01114 APPLICATIONS & ADMIN | 486 | 0.309345 | 3,105 | | 3,105 | 124 | 3,229 |
| 001-01115 TELECOMMUNICATIONS | 186 | 0.118391 | 1,189 | | 1,189 | 47 | 1,236 |
| 001-0112 FACILITIES MAINTENANCE | 3,533 | 2.248800 | 22,572 | | 22,572 | 934 | 23,506 |
| 001-0114 GEN SERV-OTHER | 1,378 | 0.877115 | 8,804 | | 8,804 | 363 | 9,167 |
| 001-0115 PROP APPRAISER OPERATING | 35 | 0.022278 | 224 | | 224 | 8 | 232 |
| 001-0116 TAX COLLECTOR OPERATING | 167 | 0.106298 | 1,067 | | 1,067 | 41 | 1,108 |
| 001-0120 GEN SERV-FIRE CONTROL | 20 | 0.012730 | 129 | | 129 | 4 | 133 |
| 001-0121 EMERGENCY MANAGEMENT | 490 | 0.311891 | 3,131 | | 3,131 | 124 | 3,255 |
| 001-0122 COUNTY WARNING POINT | 462 | 0.294069 | 2,953 | | 2,953 | 117 | 3,070 |
| 001-0124 CODE ENFORCEMENT | 557 | 0.354538 | 3,558 | | 3,558 | 145 | 3,703 |
| 001-0125 BEACH SAFETY | 694 | 0.441740 | 4,434 | | 4,434 | 181 | 4,615 |
| 001-0126 CORRECTIONS DEPARTMENT | 2,213 | 1.408603 | 14,138 | | 14,138 | 587 | 14,725 |
| 001-0127 MEDICAL EXAMINER | 42 | 0.026734 | 269 | | 269 | 9 | 278 |
| 001-0130 AGRICULTURE EXTENSION | 730 | 0.464654 | 4,664 | | 4,664 | 192 | 4,856 |
| 001-0131 GEN SERV-CONSERVATION | 14 | 0.008911 | 90 | | 90 | 3 | 93 |
| 001-0140 COORDINATE TRANSPORTATION | 1 | 0.000637 | 6 | | 6 | | 6 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 19 | 0.012094 | 121 | | 121 | 4 | 125 |
| 001-0150 GEN SERV-INDUSTRY DEVELOP | 30 | 0.019095 | 191 | | 191 | 7 | 198 |
| 001-0151 VETERANS SERVICE | 329 | 0.209413 | 2,102 | | 2,102 | 85 | 2,187 |
| 001-0160 MOSQUITO CONTROL | 546 | 0.347536 | 3,488 | | 3,488 | 142 | 3,630 |
| 001-0161 PUBLIC HEALTH | 6 | 0.003819 | 38 | | 38 | 1 | 39 |
| 001-0162 MENTAL HEALTH | 43 | 0.027370 | 275 | | 275 | 9 | 284 |
| 001-0163 HUMAN SERVICES | 152 | 0.096750 | 971 | | 971 | 38 | 1,009 |
| 001-0170 COUNTY PARKS | 1,708 | 1.087164 | 10,913 | | 10,913 | 453 | 11,366 |
| 001-0171 LIBRARY COOPERATIVE | 476 | 0.302980 | 3,041 | | 3,041 | 122 | 3,163 |
| 001-0175 TOURIST DISTRICT PARKS | 1,787 | 1.137449 | 11,417 | | 11,417 | 475 | 11,892 |
| 001-0181 PROPERTY APPRAISER | 20 | 0.012730 | 129 | | 129 | 4 | 133 |
| 001-0183 SHERIFF | 276 | 0.175678 | 1,764 | | 1,764 | 70 | 1,834 |
| 001-0184 SUPERVISOR OF ELECTIONS | 11 | 0.007002 | 71 | | 71 | 3 | 74 |
| 001-0198 INTERFUND TRANSFER | 4 | 0.002546 | 25 | | 25 | | 25 |
| 001-0199 RESERVES/MISCELLANEOUS | 13 | 0.008275 | 82 | | 82 | 3 | 85 |
| 001-0601 STATE ATTORNEY OFFICE | 54 | 0.034372 | 346 | | 346 | 13 | 359 |
| 001-0602 PUBLIC DEFENDER OFFICE | 14 | 0.008911 | 90 | | 90 | 3 | 93 |
| 001-0603 COURT ADMINISTRATION | 29 | 0.018459 | 185 | | 185 | 7 | 192 |
| 001-0604 ADMIN-CIRCUIT COURT (05) | 37 | 0.023551 | 237 | | 237 | 9 | 246 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0180 CLERK TO THE BCC**

Activity - 102 FINANCE

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| 001-0610 PRETRIAL SERVICES PROGRAM | 721 | 0.458926 | 4,607 | | 4,607 | 190 | 4,797 |
| 001-7XXXXX GRANTS | 1,963 | 1.249475 | 12,541 | | 12,541 | 520 | 13,061 |
| 101-1001 ENGINEERING DEPARTMENT | 800 | 0.509210 | 5,111 | | 5,111 | 210 | 5,321 |
| 101-1002 ROAD DEPARTMENT | 1,778 | 1.131720 | 11,359 | | 11,359 | 474 | 11,833 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 2,026 | 1.289575 | 12,944 | | 12,944 | 537 | 13,481 |
| 101-1004 STORMWATER MANAGEMENT | 1,488 | 0.947131 | 9,507 | | 9,507 | 392 | 9,899 |
| 101 TRANSPORTATION TF GRANTS | 431 | 0.274337 | 2,753 | | 2,753 | 110 | 2,863 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 934 | 0.594503 | 5,968 | | 5,968 | 245 | 6,213 |
| 104-1152 2ND TDT-ADMINISTRATION | 1,174 | 0.747266 | 7,501 | | 7,501 | 307 | 7,808 |
| 104-1157 BP & FCNC COUNCIL FY10 | 7 | 0.004456 | 45 | | 45 | 2 | 47 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 1,146 | 0.729444 | 7,321 | | 7,321 | 301 | 7,622 |
| 104-1173 3RD TDT-C.C. O & M | 3,454 | 2.198516 | 22,068 | | 22,068 | 913 | 22,981 |
| 104-1174 3RD TDT-C.C. OPERATIONS | 15 | 0.009548 | 96 | | 96 | 3 | 99 |
| 104-1175 1ST TDT-BEACHES & PARKS | 765 | 0.486932 | 4,887 | | 4,887 | 202 | 5,089 |
| 104-1176 SPECIAL ASSESSMENT | 79 | 0.050285 | 506 | | 506 | 20 | 526 |
| 104-1177 3RD TDT-C.C. MAINTENANCE | 12 | 0.007638 | 77 | | 77 | 3 | 80 |
| 104-1179 4TH TDT-C.C. CAPITAL | 82 | 0.052194 | 524 | | 524 | 20 | 544 |
| 104 TOURIST DEVELOPMENT GRANTS | 228 | 0.145125 | 1,457 | | 1,457 | 57 | 1,514 |
| 105 NATURAL DISASTERS FUND | 574 | 0.365358 | 3,667 | | 3,667 | 149 | 3,816 |
| 106 LHA TRUST FUND | 739 | 0.470383 | 4,722 | | 4,722 | 196 | 4,918 |
| 108 E-911 OPERATIONS FUND | 1,338 | 0.851654 | 8,548 | | 8,548 | 353 | 8,901 |
| 109 RADIO COMMUNICATIONS FUND | 297 | 0.189044 | 1,897 | | 1,897 | 77 | 1,974 |
| 110 LAW ENFORCEMENT TRUST FUND | 209 | 0.133031 | 1,335 | | 1,335 | 52 | 1,387 |
| 111 POLICE ACADEMY FUND | 288 | 0.183316 | 1,840 | | 1,840 | 74 | 1,914 |
| 112 COUNTY PUBLIC HEALTH FUND | 298 | 0.189681 | 1,904 | | 1,904 | 77 | 1,981 |
| 113 MSBU FUND | 3,295 | 2.097310 | 21,053 | | 21,053 | 868 | 21,921 |
| 115 UNINCORPORATED PARKS FUND | 2,364 | 1.504717 | 15,103 | | 15,103 | 624 | 15,727 |
| 119 PRISONER BENEFIT FUND | 1,960 | 1.247565 | 12,523 | | 12,523 | 519 | 13,042 |
| 120 ADDITIONAL COURT COST FUND | 1,407 | 0.895574 | 8,988 | | 8,988 | 372 | 9,360 |
| 121 DRUG ABUSE TRUST FUND | 297 | 0.189044 | 1,897 | | 1,897 | 77 | 1,974 |
| 122 DOMESTIC VIOLENCE TRUST FUND | 130 | 0.082747 | 830 | | 830 | 33 | 863 |
| 123 TRAFFIC EDUCATION FUND | 149 | 0.094840 | 952 | | 952 | 38 | 990 |
| 201 DEBT SERVICE FUND | 368 | 0.234237 | 2,352 | | 2,352 | 94 | 2,446 |
| 301 CAPITAL OUTLAY PROJECTS FUND | 2,949 | 1.877077 | 18,841 | | 18,841 | 778 | 19,619 |
| 302 ROAD/BRIDGE CONSTRUCTION FUND | 1,414 | 0.900029 | 9,034 | | 9,034 | 374 | 9,408 |
| 411 WATER & SEWER FUND | 61,225 | 38.970502 | 391,170 | | 391,170 | 16,378 | 407,548 |
| 421 AIRPORT FUND | 10,024 | 6.380406 | 64,044 | | 64,044 | 2,655 | 66,699 |
| 430 SOLID WASTE FUND | 3,499 | 2.227159 | 22,356 | | 22,356 | 923 | 23,279 |
| 441 INSPECTION FUND | 4,750 | 3.023436 | 30,348 | | 30,348 | 1,258 | 31,606 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 6,115 | 3.892277 | 39,068 | | 39,068 | 1,621 | 40,689 |
| 460 CONVENTION FUND | 11 | 0.007002 | 71 | | 71 | 3 | 74 |
| 501 SELF INSURANCE FUND | 4,579 | 2.914593 | 29,256 | | 29,256 | 1,211 | 30,467 |
| 502 FLEET OPERATIONS FUND | 10,647 | 6.776953 | 68,024 | | 68,024 | 2,820 | 70,844 |
| Schedule .4 Total for 102 FINANCE | 157,106 | 100.000000 | 1,003,760 | | 1,003,760 | 41,610 | 1,045,370 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0180 CLERK TO THE BCC**

Activity - 102 FINANCE

Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS BY BENEFITING FUND/DEPARTMENT

Allocation Source: FY15 TRANSACTION ANALYSIS - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0180 CLERK TO THE BCC**

Activity - 102 FINANCE - GRANTS

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001-7XXXXX GRANTS | 3,222,094 | 27.839839 | 108,526 | | 108,526 | 4,511 | 113,037 |
| 101 TRANSPORTATION TF GRANTS | 637,019 | 5.504031 | 21,456 | | 21,456 | 884 | 22,340 |
| 104 TOURIST DEVELOPMENT GRANTS | 411,220 | 3.553061 | 13,850 | | 13,850 | 572 | 14,422 |
| 105 NATURAL DISASTERS FUND | 220,063 | 1.901409 | 7,412 | | 7,412 | 304 | 7,716 |
| 106 LHA TRUST FUND | 274,867 | 2.374932 | 9,258 | | 9,258 | 381 | 9,639 |
| 302 ROAD/BRIDGE CONSTRUCTION FUND | 1,017,356 | 8.790254 | 34,267 | | 34,267 | 1,419 | 35,686 |
| 411 WATER & SEWER FUND | 2,426,635 | 20.966838 | 81,733 | | 81,733 | 3,390 | 85,123 |
| 421 AIRPORT FUND | 3,096,648 | 26.755947 | 104,300 | | 104,300 | 4,323 | 108,623 |
| 430 SOLID WASTE FUND | 242,164 | 2.092368 | 8,157 | | 8,157 | 337 | 8,494 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 25,615 | 0.221321 | 863 | | 863 | 34 | 897 |
| Schedule .4 Total for 102 FINANCE - GRANTS | 11,573,681 | 100.000000 | 389,822 | | 389,822 | 16,155 | 405,977 |

Allocation Basis: TOTAL GRANT EXPENDITURES BY BENEFITING FUND/DEPARTMENT
Allocation Source: FY15 EXPENDITURE REPORT - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0180 CLERK TO THE BCC**

Activity - 104 CLERK TO THE BCC

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001-0102 COUNTY ADMINISTRATOR | 327 | 29.040852 | 32,671 | | 32,671 | 1,396 | 34,067 |
| 001-0103 PURCHASING DEPARTMENT | 149 | 13.232682 | 14,886 | | 14,886 | 614 | 15,500 |
| 001-0104 HUMAN RESOURCES | 20 | 1.776199 | 1,998 | | 1,998 | 81 | 2,079 |
| 001-0107 LEGAL SERVICES | 1 | 0.088810 | 99 | | 99 | 4 | 103 |
| 001-0108 PLANNING DEPARTMENT | 35 | 3.108348 | 3,496 | | 3,496 | 142 | 3,638 |
| 001-01114 APPLICATIONS & ADMIN | 8 | 0.710480 | 799 | | 799 | 31 | 830 |
| 001-0112 FACILITIES MAINTENANCE | 29 | 2.575488 | 2,897 | | 2,897 | 116 | 3,013 |
| 001-0121 EMERGENCY MANAGEMENT | 1 | 0.088810 | 99 | | 99 | 4 | 103 |
| 001-0122 COUNTY WARNING POINT | 6 | 0.532860 | 600 | | 600 | 24 | 624 |
| 001-0124 CODE ENFORCEMENT | 10 | 0.888099 | 999 | | 999 | 39 | 1,038 |
| 001-0125 BEACH SAFETY | 7 | 0.621670 | 699 | | 699 | 28 | 727 |
| 001-0126 CORRECTIONS DEPARTMENT | 11 | 0.976909 | 1,099 | | 1,099 | 44 | 1,143 |
| 001-0130 AGRICULTURE EXTENSION | 1 | 0.088810 | 99 | | 99 | 4 | 103 |
| 001-0160 MOSQUITO CONTROL | 9 | 0.799290 | 900 | | 900 | 36 | 936 |
| 001-0170 COUNTY PARKS | 2 | 0.177620 | 200 | | 200 | 7 | 207 |
| 001-0171 LIBRARY COOPERATIVE | 2 | 0.177620 | 200 | | 200 | 7 | 207 |
| 001-0175 TOURIST DISTRICT PARKS | 8 | 0.710480 | 799 | | 799 | 31 | 830 |
| 101-1001 ENGINEERING DEPARTMENT | 18 | 1.598579 | 1,798 | | 1,798 | 73 | 1,871 |
| 101-1002 ROAD DEPARTMENT | 105 | 9.325044 | 10,489 | | 10,489 | 433 | 10,922 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 6 | 0.532860 | 600 | | 600 | 24 | 624 |
| 101-1004 STORMWATER MANAGEMENT | 10 | 0.888099 | 999 | | 999 | 39 | 1,038 |
| 104-1152 2ND TDT-ADMINISTRATION | 95 | 8.436945 | 9,490 | | 9,490 | 392 | 9,882 |
| 108 E-911 OPERATIONS FUND | 1 | 0.088810 | 99 | | 99 | 4 | 103 |
| 115 UNINCORPORATED PARKS FUND | 15 | 1.332149 | 1,499 | | 1,499 | 59 | 1,558 |
| 411 WATER & SEWER FUND | 56 | 4.973357 | 5,594 | | 5,594 | 231 | 5,825 |
| 421 AIRPORT FUND | 78 | 6.927176 | 7,792 | | 7,792 | 322 | 8,114 |
| 430 SOLID WASTE FUND | 16 | 1.420959 | 1,599 | | 1,599 | 64 | 1,663 |
| 441 INSPECTION FUND | 59 | 5.239787 | 5,895 | | 5,895 | 243 | 6,138 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 35 | 3.108348 | 3,496 | | 3,496 | 142 | 3,638 |
| 501 SELF INSURANCE FUND | 5 | 0.444050 | 500 | | 500 | 20 | 520 |
| 502 FLEET OPERATIONS FUND | 1 | 0.088810 | 99 | | 99 | 4 | 103 |
| Schedule .4 Total for 104 CLERK TO THE BCC | 1,126 | 100.000000 | 112,489 | | 112,489 | 4,658 | 117,147 |

Allocation Basis: NUMBER OF AGENDA ITEMS BY BENEFITING FUND/DEPARTMENT
Allocation Source: FY15 MINUTE TRAQ AGENDA COUNTS - COUNTY ADMINISTRATOR

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0180 CLERK TO THE BCC**

Activity - 1015 INFORMATION SYSTEMS

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| 001-0180 CLERK TO THE BCC | 81 | 0.051558 | 74 | | 74 | | 74 |
| 001-0101 BOARD COUNTY COMMISSIONER | 666 | 0.423918 | 598 | | 598 | 24 | 622 |
| 001-0102 COUNTY ADMINISTRATOR | 471 | 0.299798 | 423 | | 423 | 18 | 441 |
| 001-0103 PURCHASING DEPARTMENT | 613 | 0.390182 | 550 | | 550 | 21 | 571 |
| 001-0104 HUMAN RESOURCES | 683 | 0.434738 | 612 | | 612 | 24 | 636 |
| 001-0107 LEGAL SERVICES | 194 | 0.123484 | 174 | | 174 | 6 | 180 |
| 001-0108 PLANNING DEPARTMENT | 767 | 0.488205 | 688 | | 688 | 28 | 716 |
| 001-0109 GEN SERV-PLANNING | 4 | 0.002546 | 4 | | 4 | | 4 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 521 | 0.331623 | 468 | | 468 | 18 | 486 |
| 001-01113 SYSTEMS AND NETWORKING | 515 | 0.327804 | 462 | | 462 | 18 | 480 |
| 001-01114 APPLICATIONS & ADMIN | 486 | 0.309345 | 436 | | 436 | 18 | 454 |
| 001-01115 TELECOMMUNICATIONS | 186 | 0.118391 | 168 | | 168 | 6 | 174 |
| 001-0112 FACILITIES MAINTENANCE | 3,533 | 2.248800 | 3,172 | | 3,172 | 128 | 3,300 |
| 001-0114 GEN SERV-OTHER | 1,378 | 0.877115 | 1,237 | | 1,237 | 48 | 1,285 |
| 001-0115 PROP APPRAISER OPERATING | 35 | 0.022278 | 31 | | 31 | | 31 |
| 001-0116 TAX COLLECTOR OPERATING | 167 | 0.106298 | 150 | | 150 | 5 | 155 |
| 001-0120 GEN SERV-FIRE CONTROL | 20 | 0.012730 | 18 | | 18 | | 18 |
| 001-0121 EMERGENCY MANAGEMENT | 490 | 0.311891 | 439 | | 439 | 18 | 457 |
| 001-0122 COUNTY WARNING POINT | 462 | 0.294069 | 415 | | 415 | 16 | 431 |
| 001-0124 CODE ENFORCEMENT | 557 | 0.354538 | 500 | | 500 | 20 | 520 |
| 001-0125 BEACH SAFETY | 694 | 0.441740 | 623 | | 623 | 25 | 648 |
| 001-0126 CORRECTIONS DEPARTMENT | 2,213 | 1.408603 | 1,985 | | 1,985 | 81 | 2,066 |
| 001-0127 MEDICAL EXAMINER | 42 | 0.026734 | 38 | | 38 | 1 | 39 |
| 001-0130 AGRICULTURE EXTENSION | 730 | 0.464654 | 655 | | 655 | 27 | 682 |
| 001-0131 GEN SERV-CONSERVATION | 14 | 0.008911 | 13 | | 13 | | 13 |
| 001-0140 COORDINATE TRANSPORTATION | 1 | 0.000637 | 1 | | 1 | | 1 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 19 | 0.012094 | 17 | | 17 | | 17 |
| 001-0150 GEN SERV-INDUSTRY DEVELOP | 30 | 0.019095 | 27 | | 27 | | 27 |
| 001-0151 VETERANS SERVICE | 329 | 0.209413 | 295 | | 295 | 11 | 306 |
| 001-0160 MOSQUITO CONTROL | 546 | 0.347536 | 490 | | 490 | 20 | 510 |
| 001-0161 PUBLIC HEALTH | 6 | 0.003819 | 5 | | 5 | | 5 |
| 001-0162 MENTAL HEALTH | 43 | 0.027370 | 38 | | 38 | 1 | 39 |
| 001-0163 HUMAN SERVICES | 152 | 0.096750 | 137 | | 137 | 5 | 142 |
| 001-0170 COUNTY PARKS | 1,708 | 1.087164 | 1,533 | | 1,533 | 62 | 1,595 |
| 001-0171 LIBRARY COOPERATIVE | 476 | 0.302980 | 427 | | 427 | 18 | 445 |
| 001-0175 TOURIST DISTRICT PARKS | 1,787 | 1.137449 | 1,604 | | 1,604 | 64 | 1,668 |
| 001-0181 PROPERTY APPRAISER | 20 | 0.012730 | 18 | | 18 | | 18 |
| 001-0183 SHERIFF | 276 | 0.175678 | 248 | | 248 | 9 | 257 |
| 001-0184 SUPERVISOR OF ELECTIONS | 11 | 0.007002 | 11 | | 11 | | 11 |
| 001-0198 INTERFUND TRANSFER | 4 | 0.002546 | 4 | | 4 | | 4 |
| 001-0199 RESERVES/MISCELLANEOUS | 13 | 0.008275 | 12 | | 12 | | 12 |
| 001-0601 STATE ATTORNEY OFFICE | 54 | 0.034372 | 48 | | 48 | 2 | 50 |
| 001-0602 PUBLIC DEFENDER OFFICE | 14 | 0.008911 | 13 | | 13 | | 13 |
| 001-0603 COURT ADMINISTRATION | 29 | 0.018459 | 26 | | 26 | | 26 |
| 001-0604 ADMIN-CIRCUIT COURT (05) | 37 | 0.023551 | 33 | | 33 | 1 | 34 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0180 CLERK TO THE BCC**

Activity - 1015 INFORMATION SYSTEMS

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 001-0610 PRETRIAL SERVICES PROGRAM | 721 | 0.458926 | 647 | | 647 | 25 | 672 |
| 001-7XXXXX GRANTS | 1,963 | 1.249475 | 1,762 | | 1,762 | 70 | 1,832 |
| 101-1001 ENGINEERING DEPARTMENT | 800 | 0.509210 | 717 | | 717 | 28 | 745 |
| 101-1002 ROAD DEPARTMENT | 1,778 | 1.131720 | 1,596 | | 1,596 | 63 | 1,659 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 2,026 | 1.289575 | 1,819 | | 1,819 | 74 | 1,893 |
| 101-1004 STORMWATER MANAGEMENT | 1,488 | 0.947131 | 1,336 | | 1,336 | 52 | 1,388 |
| 101 TRANSPORTATION TF GRANTS | 431 | 0.274337 | 387 | | 387 | 15 | 402 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 934 | 0.594503 | 838 | | 838 | 33 | 871 |
| 104-1152 2ND TDT-ADMINISTRATION | 1,174 | 0.747266 | 1,054 | | 1,054 | 41 | 1,095 |
| 104-1157 BP & FCNC COUNCIL FY10 | 7 | 0.004456 | 6 | | 6 | | 6 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 1,146 | 0.729444 | 1,028 | | 1,028 | 41 | 1,069 |
| 104-1173 3RD TDT-C.C. O & M | 3,454 | 2.198516 | 3,100 | | 3,100 | 124 | 3,224 |
| 104-1174 3RD TDT-C.C. OPERATIONS | 15 | 0.009548 | 13 | | 13 | | 13 |
| 104-1175 1ST TDT-BEACHES & PARKS | 765 | 0.486932 | 686 | | 686 | 28 | 714 |
| 104-1176 SPECIAL ASSESSMENT | 79 | 0.050285 | 71 | | 71 | 3 | 74 |
| 104-1177 3RD TDT-C.C. MAINTENANCE | 12 | 0.007638 | 11 | | 11 | | 11 |
| 104-1179 4TH TDT-C.C. CAPITAL | 82 | 0.052194 | 74 | | 74 | 3 | 77 |
| 104 TOURIST DEVELOPMENT GRANTS | 228 | 0.145125 | 203 | | 203 | 7 | 210 |
| 105 NATURAL DISASTERS FUND | 574 | 0.365358 | 514 | | 514 | 20 | 534 |
| 106 LHA TRUST FUND | 739 | 0.470383 | 664 | | 664 | 27 | 691 |
| 108 E-911 OPERATIONS FUND | 1,338 | 0.851654 | 1,200 | | 1,200 | 47 | 1,247 |
| 109 RADIO COMMUNICATIONS FUND | 297 | 0.189044 | 267 | | 267 | 9 | 276 |
| 110 LAW ENFORCEMENT TRUST FUND | 209 | 0.133031 | 188 | | 188 | 7 | 195 |
| 111 POLICE ACADEMY FUND | 288 | 0.183316 | 258 | | 258 | 9 | 267 |
| 112 COUNTY PUBLIC HEALTH FUND | 298 | 0.189681 | 267 | | 267 | 9 | 276 |
| 113 MSBU FUND | 3,295 | 2.097310 | 2,958 | | 2,958 | 118 | 3,076 |
| 115 UNINCORPORATED PARKS FUND | 2,364 | 1.504717 | 2,122 | | 2,122 | 87 | 2,209 |
| 119 PRISONER BENEFIT FUND | 1,960 | 1.247565 | 1,760 | | 1,760 | 70 | 1,830 |
| 120 ADDITIONAL COURT COST FUND | 1,407 | 0.895574 | 1,263 | | 1,263 | 50 | 1,313 |
| 121 DRUG ABUSE TRUST FUND | 297 | 0.189044 | 267 | | 267 | 9 | 276 |
| 122 DOMESTIC VIOLENCE TRUST FUND | 130 | 0.082747 | 116 | | 116 | 4 | 120 |
| 123 TRAFFIC EDUCATION FUND | 149 | 0.094840 | 134 | | 134 | 5 | 139 |
| 201 DEBT SERVICE FUND | 368 | 0.234237 | 330 | | 330 | 13 | 343 |
| 301 CAPITAL OUTLAY PROJECTS FUND | 2,949 | 1.877077 | 2,647 | | 2,647 | 107 | 2,754 |
| 302 ROAD/BRIDGE CONSTRUCTION FUND | 1,414 | 0.900029 | 1,269 | | 1,269 | 51 | 1,320 |
| 411 WATER & SEWER FUND | 61,225 | 38.970502 | 54,946 | | 54,946 | 2,393 | 57,339 |
| 421 AIRPORT FUND | 10,024 | 6.380406 | 8,997 | | 8,997 | 373 | 9,370 |
| 430 SOLID WASTE FUND | 3,499 | 2.227159 | 3,140 | | 3,140 | 125 | 3,265 |
| 441 INSPECTION FUND | 4,750 | 3.023436 | 4,262 | | 4,262 | 175 | 4,437 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 6,115 | 3.892277 | 5,488 | | 5,488 | 229 | 5,717 |
| 460 CONVENTION FUND | 11 | 0.007002 | 11 | | 11 | | 11 |
| 501 SELF INSURANCE FUND | 4,579 | 2.914593 | 4,110 | | 4,110 | 168 | 4,278 |
| 502 FLEET OPERATIONS FUND | 10,647 | 6.776953 | 9,556 | | 9,556 | 393 | 9,949 |
| Schedule .4 Total for 1015 INFORMATION SYSTEMS | 157,106 | 100.000000 | 141,002 | | 141,002 | 5,848 | 146,850 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0180 CLERK TO THE BCC**

Activity - 1015 INFORMATION SYSTEMS

Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS BY BENEFITING FUND/DEPARTMENT
Allocation Source: FY15 TRANSACTION ANALYSIS - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0180 CLERK TO THE BCC**

Activity - 105 CLERK FINANCE

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| 001-0180 CLERK TO THE BCC | 81 | 0.051558 | 30 | | 30 | | 30 |
| 001-0101 BOARD COUNTY COMMISSIONER | 666 | 0.423918 | 249 | | 249 | 9 | 258 |
| 001-0102 COUNTY ADMINISTRATOR | 471 | 0.299798 | 176 | | 176 | 6 | 182 |
| 001-0103 PURCHASING DEPARTMENT | 613 | 0.390182 | 230 | | 230 | 9 | 239 |
| 001-0104 HUMAN RESOURCES | 683 | 0.434738 | 255 | | 255 | 9 | 264 |
| 001-0107 LEGAL SERVICES | 194 | 0.123484 | 73 | | 73 | 3 | 76 |
| 001-0108 PLANNING DEPARTMENT | 767 | 0.488205 | 287 | | 287 | 10 | 297 |
| 001-0109 GEN SERV-PLANNING | 4 | 0.002546 | 1 | | 1 | | 1 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 521 | 0.331623 | 195 | | 195 | 7 | 202 |
| 001-01113 SYSTEMS AND NETWORKING | 515 | 0.327804 | 192 | | 192 | 7 | 199 |
| 001-01114 APPLICATIONS & ADMIN | 486 | 0.309345 | 181 | | 181 | 7 | 188 |
| 001-01115 TELECOMMUNICATIONS | 186 | 0.118391 | 70 | | 70 | 3 | 73 |
| 001-0112 FACILITIES MAINTENANCE | 3,533 | 2.248800 | 1,320 | | 1,320 | 51 | 1,371 |
| 001-0114 GEN SERV-OTHER | 1,378 | 0.877115 | 514 | | 514 | 20 | 534 |
| 001-0115 PROP APPRAISER OPERATING | 35 | 0.022278 | 13 | | 13 | | 13 |
| 001-0116 TAX COLLECTOR OPERATING | 167 | 0.106298 | 63 | | 63 | 3 | 66 |
| 001-0120 GEN SERV-FIRE CONTROL | 20 | 0.012730 | 7 | | 7 | | 7 |
| 001-0121 EMERGENCY MANAGEMENT | 490 | 0.311891 | 183 | | 183 | 7 | 190 |
| 001-0122 COUNTY WARNING POINT | 462 | 0.294069 | 173 | | 173 | 6 | 179 |
| 001-0124 CODE ENFORCEMENT | 557 | 0.354538 | 208 | | 208 | 7 | 215 |
| 001-0125 BEACH SAFETY | 694 | 0.441740 | 259 | | 259 | 9 | 268 |
| 001-0126 CORRECTIONS DEPARTMENT | 2,213 | 1.408603 | 827 | | 827 | 33 | 860 |
| 001-0127 MEDICAL EXAMINER | 42 | 0.026734 | 16 | | 16 | | 16 |
| 001-0130 AGRICULTURE EXTENSION | 730 | 0.464654 | 272 | | 272 | 9 | 281 |
| 001-0131 GEN SERV-CONSERVATION | 14 | 0.008911 | 5 | | 5 | | 5 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 19 | 0.012094 | 6 | | 6 | | 6 |
| 001-0150 GEN SERV-INDUSTRY DEVELOP | 30 | 0.019095 | 12 | | 12 | | 12 |
| 001-0151 VETERANS SERVICE | 329 | 0.209413 | 122 | | 122 | 4 | 126 |
| 001-0160 MOSQUITO CONTROL | 546 | 0.347536 | 203 | | 203 | 7 | 210 |
| 001-0161 PUBLIC HEALTH | 6 | 0.003819 | 2 | | 2 | | 2 |
| 001-0162 MENTAL HEALTH | 43 | 0.027370 | 16 | | 16 | | 16 |
| 001-0163 HUMAN SERVICES | 152 | 0.096750 | 57 | | 57 | 2 | 59 |
| 001-0170 COUNTY PARKS | 1,708 | 1.087164 | 640 | | 640 | 25 | 665 |
| 001-0171 LIBRARY COOPERATIVE | 476 | 0.302980 | 178 | | 178 | 6 | 184 |
| 001-0175 TOURIST DISTRICT PARKS | 1,787 | 1.137449 | 668 | | 668 | 27 | 695 |
| 001-0181 PROPERTY APPRAISER | 20 | 0.012730 | 7 | | 7 | | 7 |
| 001-0183 SHERIFF | 276 | 0.175678 | 103 | | 103 | 4 | 107 |
| 001-0184 SUPERVISOR OF ELECTIONS | 11 | 0.007002 | 4 | | 4 | | 4 |
| 001-0198 INTERFUND TRANSFER | 4 | 0.002546 | 1 | | 1 | | 1 |
| 001-0199 RESERVES/MISCELLANEOUS | 13 | 0.008275 | 5 | | 5 | | 5 |
| 001-0601 STATE ATTORNEY OFFICE | 54 | 0.034372 | 19 | | 19 | | 19 |
| 001-0602 PUBLIC DEFENDER OFFICE | 14 | 0.008911 | 5 | | 5 | | 5 |
| 001-0603 COURT ADMINISTRATION | 29 | 0.018459 | 11 | | 11 | | 11 |
| 001-0604 ADMIN-CIRCUIT COURT (05) | 37 | 0.023551 | 14 | | 14 | | 14 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 721 | 0.458926 | 270 | | 270 | 9 | 279 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0180 CLERK TO THE BCC**

Activity - 105 CLERK FINANCE

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 001-7XXXXX GRANTS | 1,963 | 1.249475 | 733 | | 733 | 29 | 762 |
| 101-1001 ENGINEERING DEPARTMENT | 800 | 0.509210 | 299 | | 299 | 12 | 311 |
| 101-1002 ROAD DEPARTMENT | 1,778 | 1.131720 | 664 | | 664 | 27 | 691 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 2,026 | 1.289575 | 757 | | 757 | 30 | 787 |
| 101-1004 STORMWATER MANAGEMENT | 1,488 | 0.947131 | 556 | | 556 | 22 | 578 |
| 101 TRANSPORTATION TF GRANTS | 431 | 0.274337 | 161 | | 161 | 5 | 166 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 934 | 0.594503 | 350 | | 350 | 13 | 363 |
| 104-1152 2ND TDT-ADMINISTRATION | 1,174 | 0.747266 | 438 | | 438 | 18 | 456 |
| 104-1157 BP & FCNC COUNCIL FY10 | 7 | 0.004456 | 2 | | 2 | | 2 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 1,146 | 0.729444 | 428 | | 428 | 18 | 446 |
| 104-1173 3RD TDT-C.C. O & M | 3,454 | 2.198516 | 1,291 | | 1,291 | 51 | 1,342 |
| 104-1174 3RD TDT-C.C. OPERATIONS | 15 | 0.009548 | 5 | | 5 | | 5 |
| 104-1175 1ST TDT-BEACHES & PARKS | 765 | 0.486932 | 286 | | 286 | 10 | 296 |
| 104-1176 SPECIAL ASSESSMENT | 79 | 0.050285 | 30 | | 30 | | 30 |
| 104-1177 3RD TDT-C.C. MAINTENANCE | 12 | 0.007638 | 4 | | 4 | | 4 |
| 104-1179 4TH TDT-C.C. CAPITAL | 82 | 0.052194 | 30 | | 30 | | 30 |
| 104 TOURIST DEVELOPMENT GRANTS | 228 | 0.145125 | 85 | | 85 | 3 | 88 |
| 105 NATURAL DISASTERS FUND | 574 | 0.365358 | 215 | | 215 | 7 | 222 |
| 106 LHA TRUST FUND | 739 | 0.470383 | 276 | | 276 | 9 | 285 |
| 108 E-911 OPERATIONS FUND | 1,338 | 0.851654 | 500 | | 500 | 20 | 520 |
| 109 RADIO COMMUNICATIONS FUND | 297 | 0.189044 | 111 | | 111 | 4 | 115 |
| 110 LAW ENFORCEMENT TRUST FUND | 209 | 0.133031 | 79 | | 79 | 3 | 82 |
| 111 POLICE ACADEMY FUND | 288 | 0.183316 | 107 | | 107 | 4 | 111 |
| 112 COUNTY PUBLIC HEALTH FUND | 298 | 0.189681 | 111 | | 111 | 4 | 115 |
| 113 MSBU FUND | 3,295 | 2.097310 | 1,231 | | 1,231 | 48 | 1,279 |
| 115 UNINCORPORATED PARKS FUND | 2,364 | 1.504717 | 883 | | 883 | 35 | 918 |
| 119 PRISONER BENEFIT FUND | 1,960 | 1.247565 | 732 | | 732 | 28 | 760 |
| 120 ADDITIONAL COURT COST FUND | 1,407 | 0.895574 | 526 | | 526 | 20 | 546 |
| 121 DRUG ABUSE TRUST FUND | 297 | 0.189044 | 111 | | 111 | 4 | 115 |
| 122 DOMESTIC VIOLENCE TRUST FUND | 130 | 0.082747 | 48 | | 48 | 2 | 50 |
| 123 TRAFFIC EDUCATION FUND | 149 | 0.094840 | 57 | | 57 | 2 | 59 |
| 201 DEBT SERVICE FUND | 368 | 0.234237 | 138 | | 138 | 5 | 143 |
| 301 CAPITAL OUTLAY PROJECTS FUND | 2,949 | 1.877077 | 1,102 | | 1,102 | 44 | 1,146 |
| 302 ROAD/BRIDGE CONSTRUCTION FUND | 1,414 | 0.900029 | 529 | | 529 | 20 | 549 |
| 411 WATER & SEWER FUND | 61,225 | 38.970502 | 22,885 | | 22,885 | 1,040 | 23,925 |
| 421 AIRPORT FUND | 10,024 | 6.380406 | 3,745 | | 3,745 | 154 | 3,899 |
| 430 SOLID WASTE FUND | 3,499 | 2.227159 | 1,308 | | 1,308 | 51 | 1,359 |
| 441 INSPECTION FUND | 4,750 | 3.023436 | 1,776 | | 1,776 | 71 | 1,847 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 6,115 | 3.892277 | 2,285 | | 2,285 | 91 | 2,376 |
| 460 CONVENTION FUND | 11 | 0.007002 | 4 | | 4 | | 4 |
| 501 SELF INSURANCE FUND | 4,579 | 2.914593 | 1,711 | | 1,711 | 67 | 1,778 |
| 502 FLEET OPERATIONS FUND | 10,647 | 6.776953 | 3,979 | | 3,979 | 162 | 4,141 |
| Schedule .4 Total for 105 CLERK FINANCE | 157,105 | 99.999363 | 58,710 | | 58,710 | 2,432 | 61,142 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0180 CLERK TO THE BCC**

Activity - 105 CLERK FINANCE

Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS BY BENEFITING FUND/DEPARTMENT

Allocation Source: FY15 TRANSACTION ANALYSIS - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0180 CLERK TO THE BCC**

Activity - 106 RECORDS MANAGEMENT

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 001-0101 BOARD COUNTY COMMISSIONER | 11.00 | 1.171471 | 623 | | 623 | 25 | 648 |
| 001-0102 COUNTY ADMINISTRATOR | 5.57 | 0.593191 | 316 | | 316 | 13 | 329 |
| 001-0103 PURCHASING DEPARTMENT | 7.00 | 0.745482 | 397 | | 397 | 16 | 413 |
| 001-0104 HUMAN RESOURCES | 9.39 | 1.000011 | 531 | | 531 | 20 | 551 |
| 001-0108 PLANNING DEPARTMENT | 9.00 | 0.958477 | 509 | | 509 | 20 | 529 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 8.00 | 0.851979 | 453 | | 453 | 18 | 471 |
| 001-01113 SYSTEMS AND NETWORKING | 7.00 | 0.745482 | 397 | | 397 | 16 | 413 |
| 001-01114 APPLICATIONS & ADMIN | 5.00 | 0.532487 | 282 | | 282 | 9 | 291 |
| 001-0112 FACILITIES MAINTENANCE | 52.55 | 5.596439 | 2,977 | | 2,977 | 119 | 3,096 |
| 001-0121 EMERGENCY MANAGEMENT | 3.00 | 0.319492 | 170 | | 170 | 6 | 176 |
| 001-0122 COUNTY WARNING POINT | 24.00 | 2.555938 | 1,359 | | 1,359 | 53 | 1,412 |
| 001-0124 CODE ENFORCEMENT | 2.45 | 0.260919 | 139 | | 139 | 5 | 144 |
| 001-0125 BEACH SAFETY | 26.89 | 2.863715 | 1,523 | | 1,523 | 61 | 1,584 |
| 001-0126 CORRECTIONS DEPARTMENT | 137.28 | 14.619967 | 7,778 | | 7,778 | 385 | 8,163 |
| 001-0130 AGRICULTURE EXTENSION | 11.00 | 1.171471 | 623 | | 623 | 25 | 648 |
| 001-0151 VETERANS SERVICE | 3.00 | 0.319492 | 170 | | 170 | 6 | 176 |
| 001-0160 MOSQUITO CONTROL | 8.49 | 0.904163 | 481 | | 481 | 19 | 500 |
| 001-0170 COUNTY PARKS | 1.86 | 0.198085 | 104 | | 104 | 4 | 108 |
| 001-0171 LIBRARY COOPERATIVE | 1.00 | 0.106497 | 57 | | 57 | 2 | 59 |
| 001-0175 TOURIST DISTRICT PARKS | 7.00 | 0.745482 | 397 | | 397 | 16 | 413 |
| 001-0184 SUPERVISOR OF ELECTIONS | 16.00 | 1.703959 | 906 | | 906 | 36 | 942 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 4.55 | 0.484563 | 258 | | 258 | 9 | 267 |
| 001-7XXXXX GRANTS | 6.31 | 0.671999 | 357 | | 357 | 13 | 370 |
| 101-1001 ENGINEERING DEPARTMENT | 16.03 | 1.707153 | 908 | | 908 | 37 | 945 |
| 101-1002 ROAD DEPARTMENT | 94.09 | 10.020341 | 5,330 | | 5,330 | 221 | 5,551 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 5.00 | 0.532487 | 282 | | 282 | 9 | 291 |
| 101-1004 STORMWATER MANAGEMENT | 8.82 | 0.939307 | 500 | | 500 | 20 | 520 |
| 101 TRANSPORTATION TF GRANTS | 1.00 | 0.106497 | 57 | | 57 | 2 | 59 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 1.00 | 0.106497 | 57 | | 57 | 2 | 59 |
| 104-1152 2ND TDT-ADMINISTRATION | 11.50 | 1.224720 | 652 | | 652 | 26 | 678 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 6.00 | 0.638984 | 340 | | 340 | 13 | 353 |
| 104-1173 3RD TDT-C.C. O & M | 23.50 | 2.502689 | 1,332 | | 1,332 | 51 | 1,383 |
| 104-1175 1ST TDT-BEACHES & PARKS | 3.00 | 0.319492 | 170 | | 170 | 6 | 176 |
| 108 E-911 OPERATIONS FUND | 6.00 | 0.638984 | 340 | | 340 | 13 | 353 |
| 115 UNINCORPORATED PARKS FUND | 13.43 | 1.430260 | 761 | | 761 | 30 | 791 |
| 119 PRISONER BENEFIT FUND | 2.90 | 0.308842 | 163 | | 163 | 6 | 169 |
| 120 ADDITIONAL COURT COST FUND | 6.14 | 0.653894 | 348 | | 348 | 13 | 361 |
| 411 WATER & SEWER FUND | 130.73 | 13.922406 | 7,406 | | 7,406 | 305 | 7,711 |
| 421 AIRPORT FUND | 52.00 | 5.537865 | 2,946 | | 2,946 | 117 | 3,063 |
| 430 SOLID WASTE FUND | 14.19 | 1.511198 | 804 | | 804 | 31 | 835 |
| 441 INSPECTION FUND | 15.21 | 1.619826 | 861 | | 861 | 34 | 895 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 136.11 | 14.495362 | 7,710 | | 7,710 | 318 | 8,028 |
| 501 SELF INSURANCE FUND | 3.00 | 0.319492 | 170 | | 170 | 6 | 176 |
| 502 FLEET OPERATIONS FUND | 22.00 | 2.342943 | 1,247 | | 1,247 | 48 | 1,295 |
| Schedule .4 Total for 106 RECORDS MANAGEMENT | 938.99 | 100.000000 | 53,191 | | 53,191 | 2,204 | 55,395 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0180 CLERK TO THE BCC**

Activity - 106 RECORDS MANAGEMENT

Allocation Basis: NUMBER OF EMPLOYEES BY FUND/DEPARTMENT (EXCLUDING POLL WORKERS)
Allocation Source: FY15 PAYROLL REPORT - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-0180 CLERK TO THE BCC**

| Receiving Department | Total | 102 FINANCE | 102 FINANCE - GRANTS | 104 CLERK TO THE BCC | 1015 INFORMATION SYSTEMS |
|-------------------------------------|---------|-------------|----------------------|----------------------|--------------------------|
| 001-0180 CLERK TO THE BCC | 621 | 517 | 0 | 0 | 74 |
| 001-0101 BOARD COUNTY COMMISSIONER | 5,958 | 4,430 | 0 | 0 | 622 |
| 001-0102 COUNTY ADMINISTRATOR | 38,148 | 3,129 | 0 | 34,067 | 441 |
| 001-0103 PURCHASING DEPARTMENT | 20,798 | 4,075 | 0 | 15,500 | 571 |
| 001-0104 HUMAN RESOURCES | 8,075 | 4,545 | 0 | 2,079 | 636 |
| 001-0107 LEGAL SERVICES | 1,647 | 1,288 | 0 | 103 | 180 |
| 001-0108 PLANNING DEPARTMENT | 10,283 | 5,103 | 0 | 3,638 | 716 |
| 001-0109 GEN SERV-PLANNING | 30 | 25 | 0 | 0 | 4 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 4,622 | 3,463 | 0 | 0 | 486 |
| 001-01113 SYSTEMS AND NETWORKING | 4,516 | 3,424 | 0 | 0 | 480 |
| 001-01114 APPLICATIONS & ADMIN | 4,992 | 3,229 | 0 | 830 | 454 |
| 001-01115 TELECOMMUNICATIONS | 1,483 | 1,236 | 0 | 0 | 174 |
| 001-0112 FACILITIES MAINTENANCE | 34,286 | 23,506 | 0 | 3,013 | 3,300 |
| 001-0114 GEN SERV-OTHER | 10,986 | 9,167 | 0 | 0 | 1,285 |
| 001-0115 PROP APPRAISER OPERATING | 276 | 232 | 0 | 0 | 31 |
| 001-0116 TAX COLLECTOR OPERATING | 1,329 | 1,108 | 0 | 0 | 155 |
| 001-0120 GEN SERV-FIRE CONTROL | 158 | 133 | 0 | 0 | 18 |
| 001-0121 EMERGENCY MANAGEMENT | 4,181 | 3,255 | 0 | 103 | 457 |
| 001-0122 COUNTY WARNING POINT | 5,716 | 3,070 | 0 | 624 | 431 |
| 001-0124 CODE ENFORCEMENT | 5,620 | 3,703 | 0 | 1,038 | 520 |
| 001-0125 BEACH SAFETY | 7,842 | 4,615 | 0 | 727 | 648 |
| 001-0126 CORRECTIONS DEPARTMENT | 26,957 | 14,725 | 0 | 1,143 | 2,066 |
| 001-0127 MEDICAL EXAMINER | 333 | 278 | 0 | 0 | 39 |
| 001-0130 AGRICULTURE EXTENSION | 6,570 | 4,856 | 0 | 103 | 682 |
| 001-0131 GEN SERV-CONSERVATION | 111 | 93 | 0 | 0 | 13 |
| 001-0140 COORDINATE TRANSPORTATION | 7 | 6 | 0 | 0 | 1 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 148 | 125 | 0 | 0 | 17 |
| 001-0150 GEN SERV-INDUSTRY DEVELOP | 237 | 198 | 0 | 0 | 27 |
| 001-0151 VETERANS SERVICE | 2,795 | 2,187 | 0 | 0 | 306 |
| 001-0160 MOSQUITO CONTROL | 5,786 | 3,630 | 0 | 936 | 510 |
| 001-0161 PUBLIC HEALTH | 46 | 39 | 0 | 0 | 5 |
| 001-0162 MENTAL HEALTH | 339 | 284 | 0 | 0 | 39 |
| 001-0163 HUMAN SERVICES | 1,210 | 1,009 | 0 | 0 | 142 |
| 001-0170 COUNTY PARKS | 13,941 | 11,366 | 0 | 207 | 1,595 |
| 001-0171 LIBRARY COOPERATIVE | 4,058 | 3,163 | 0 | 207 | 445 |
| 001-0175 TOURIST DISTRICT PARKS | 15,498 | 11,892 | 0 | 830 | 1,668 |
| 001-0181 PROPERTY APPRAISER | 158 | 133 | 0 | 0 | 18 |
| 001-0183 SHERIFF | 2,198 | 1,834 | 0 | 0 | 257 |
| 001-0184 SUPERVISOR OF ELECTIONS | 1,031 | 74 | 0 | 0 | 11 |
| 001-0198 INTERFUND TRANSFER | 30 | 25 | 0 | 0 | 4 |
| 001-0199 RESERVES/MISCELLANEOUS | 102 | 85 | 0 | 0 | 12 |
| 001-0601 STATE ATTORNEY OFFICE | 428 | 359 | 0 | 0 | 50 |
| 001-0602 PUBLIC DEFENDER OFFICE | 111 | 93 | 0 | 0 | 13 |
| 001-0603 COURT ADMINISTRATION | 229 | 192 | 0 | 0 | 26 |
| 001-0604 ADMIN-CIRCUIT COURT (05) | 294 | 246 | 0 | 0 | 34 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 6,015 | 4,797 | 0 | 0 | 672 |
| 001-7XXXXX GRANTS | 129,062 | 13,061 | 113,037 | 0 | 1,832 |
| 101-1001 ENGINEERING DEPARTMENT | 9,193 | 5,321 | 0 | 1,871 | 745 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-0180 CLERK TO THE BCC**

| Receiving Department | Total | 102 FINANCE | 102 FINANCE - GRANTS | 104 CLERK TO THE BCC | 1015 INFORMATION SYSTEMS |
|------------------------------------|------------------|------------------|----------------------|----------------------|--------------------------|
| 101-1002 ROAD DEPARTMENT | 30,656 | 11,833 | 0 | 10,922 | 1,659 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 17,076 | 13,481 | 0 | 624 | 1,893 |
| 101-1004 STORMWATER MANAGEMENT | 13,423 | 9,899 | 0 | 1,038 | 1,388 |
| 101 TRANSPORTATION TF GRANTS | 25,830 | 2,863 | 22,340 | 0 | 402 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 7,506 | 6,213 | 0 | 0 | 871 |
| 104-1152 2ND TDT-ADMINISTRATION | 19,919 | 7,808 | 0 | 9,882 | 1,095 |
| 104-1157 BP & FCNC COUNCIL FY10 | 55 | 47 | 0 | 0 | 6 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 9,490 | 7,622 | 0 | 0 | 1,069 |
| 104-1173 3RD TDT-C.C. O & M | 28,930 | 22,981 | 0 | 0 | 3,224 |
| 104-1174 3RD TDT-C.C. OPERATIONS | 117 | 99 | 0 | 0 | 13 |
| 104-1175 1ST TDT-BEACHES & PARKS | 6,275 | 5,089 | 0 | 0 | 714 |
| 104-1176 SPECIAL ASSESSMENT | 630 | 526 | 0 | 0 | 74 |
| 104-1177 3RD TDT-C.C. MAINTENANCE | 95 | 80 | 0 | 0 | 11 |
| 104-1179 4TH TDT-C.C. CAPITAL | 651 | 544 | 0 | 0 | 77 |
| 104 TOURIST DEVELOPMENT GRANTS | 16,234 | 1,514 | 14,422 | 0 | 210 |
| 105 NATURAL DISASTERS FUND | 12,288 | 3,816 | 7,716 | 0 | 534 |
| 106 LHA TRUST FUND | 15,533 | 4,918 | 9,639 | 0 | 691 |
| 108 E-911 OPERATIONS FUND | 11,124 | 8,901 | 0 | 103 | 1,247 |
| 109 RADIO COMMUNICATIONS FUND | 2,365 | 1,974 | 0 | 0 | 276 |
| 110 LAW ENFORCEMENT TRUST FUND | 1,664 | 1,387 | 0 | 0 | 195 |
| 111 POLICE ACADEMY FUND | 2,292 | 1,914 | 0 | 0 | 267 |
| 112 COUNTY PUBLIC HEALTH FUND | 2,372 | 1,981 | 0 | 0 | 276 |
| 113 MSBU FUND | 26,276 | 21,921 | 0 | 0 | 3,076 |
| 115 UNINCORPORATED PARKS FUND | 21,203 | 15,727 | 0 | 1,558 | 2,209 |
| 119 PRISONER BENEFIT FUND | 15,801 | 13,042 | 0 | 0 | 1,830 |
| 120 ADDITIONAL COURT COST FUND | 11,580 | 9,360 | 0 | 0 | 1,313 |
| 121 DRUG ABUSE TRUST FUND | 2,365 | 1,974 | 0 | 0 | 276 |
| 122 DOMESTIC VIOLENCE TRUST FUND | 1,033 | 863 | 0 | 0 | 120 |
| 123 TRAFFIC EDUCATION FUND | 1,188 | 990 | 0 | 0 | 139 |
| 201 DEBT SERVICE FUND | 2,932 | 2,446 | 0 | 0 | 343 |
| 301 CAPITAL OUTLAY PROJECTS FUND | 23,519 | 19,619 | 0 | 0 | 2,754 |
| 302 ROAD/BRIDGE CONSTRUCTION FUND | 46,963 | 9,408 | 35,686 | 0 | 1,320 |
| 411 WATER & SEWER FUND | 587,471 | 407,548 | 85,123 | 5,825 | 57,339 |
| 421 AIRPORT FUND | 199,768 | 66,699 | 108,623 | 8,114 | 9,370 |
| 430 SOLID WASTE FUND | 38,895 | 23,279 | 8,494 | 1,663 | 3,265 |
| 441 INSPECTION FUND | 44,923 | 31,606 | 0 | 6,138 | 4,437 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 61,345 | 40,689 | 897 | 3,638 | 5,717 |
| 460 CONVENTION FUND | 89 | 74 | 0 | 0 | 11 |
| 501 SELF INSURANCE FUND | 37,219 | 30,467 | 0 | 520 | 4,278 |
| 502 FLEET OPERATIONS FUND | 86,332 | 70,844 | 0 | 103 | 9,949 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 1,831,881 | 1,045,370 | 405,977 | 117,147 | 146,850 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-0180 CLERK TO THE BCC**

| Receiving Department | 105 CLERK FINANCE | 106 RECORDS MANAGEMENT |
|--|----------------------|---------------------------|
| 001-0180 CLERK TO THE BCC | 30 | 0 |
| 001-0101 BOARD COUNTY COMMISSIONER | 258 | 648 |
| 001-0102 COUNTY ADMINISTRATOR | 182 | 329 |
| 001-0103 PURCHASING DEPARTMENT | 239 | 413 |
| 001-0104 HUMAN RESOURCES | 264 | 551 |
| 001-0107 LEGAL SERVICES | 76 | 0 |
| 001-0108 PLANNING DEPARTMENT | 297 | 529 |
| 001-0109 GEN SERV-PLANNING | 1 | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 202 | 471 |
| 001-01113 SYSTEMS AND NETWORKING | 199 | 413 |
| 001-01114 APPLICATIONS & ADMIN | 188 | 291 |
| 001-01115 TELECOMMUNICATIONS | 73 | 0 |
| 001-0112 FACILITIES MAINTENANCE | 1,371 | 3,096 |
| 001-0114 GEN SERV-OTHER | 534 | 0 |
| 001-0115 PROP APPRAISER OPERATING | 13 | 0 |
| 001-0116 TAX COLLECTOR OPERATING | 66 | 0 |
| 001-0120 GEN SERV-FIRE CONTROL | 7 | 0 |
| 001-0121 EMERGENCY MANAGEMENT | 190 | 176 |
| 001-0122 COUNTY WARNING POINT | 179 | 1,412 |
| 001-0124 CODE ENFORCEMENT | 215 | 144 |
| 001-0125 BEACH SAFETY | 268 | 1,584 |
| 001-0126 CORRECTIONS DEPARTMENT | 860 | 8,163 |
| 001-0127 MEDICAL EXAMINER | 16 | 0 |
| 001-0130 AGRICULTURE EXTENSION | 281 | 648 |
| 001-0131 GEN SERV-CONSERVATION | 5 | 0 |
| 001-0140 COORDINATE TRANSPORTATION | 0 | 0 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 6 | 0 |
| 001-0150 GEN SERV-INDUSTRY DEVELOP | 12 | 0 |
| 001-0151 VETERANS SERVICE | 126 | 176 |
| 001-0160 MOSQUITO CONTROL | 210 | 500 |
| 001-0161 PUBLIC HEALTH | 2 | 0 |
| 001-0162 MENTAL HEALTH | 16 | 0 |
| 001-0163 HUMAN SERVICES | 59 | 0 |
| 001-0170 COUNTY PARKS | 665 | 108 |
| 001-0171 LIBRARY COOPERATIVE | 184 | 59 |
| 001-0175 TOURIST DISTRICT PARKS | 695 | 413 |
| 001-0181 PROPERTY APPRAISER | 7 | 0 |
| 001-0183 SHERIFF | 107 | 0 |
| 001-0184 SUPERVISOR OF ELECTIONS | 4 | 942 |
| 001-0198 INTERFUND TRANSFER | 1 | 0 |
| 001-0199 RESERVES/MISCELLANEOUS | 5 | 0 |
| 001-0601 STATE ATTORNEY OFFICE | 19 | 0 |
| 001-0602 PUBLIC DEFENDER OFFICE | 5 | 0 |
| 001-0603 COURT ADMINISTRATION | 11 | 0 |
| 001-0604 ADMIN-CIRCUIT COURT (05) | 14 | 0 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 279 | 267 |
| 001-7XXXXX GRANTS | 762 | 370 |
| 101-1001 ENGINEERING DEPARTMENT | 311 | 945 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-0180 CLERK TO THE BCC**

| Receiving Department | 105 CLERK FINANCE | 106 RECORDS MANAGEMENT |
|---------------------------------------|----------------------|---------------------------|
| 101-1002 ROAD DEPARTMENT | 691 | 5,551 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 787 | 291 |
| 101-1004 STORMWATER MANAGEMENT | 578 | 520 |
| 101 TRANSPORTATION TF GRANTS | 166 | 59 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 363 | 59 |
| 104-1152 2ND TDT-ADMINISTRATION | 456 | 678 |
| 104-1157 BP & FCNC COUNCIL FY10 | 2 | 0 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 446 | 353 |
| 104-1173 3RD TDT-C.C. O & M | 1,342 | 1,383 |
| 104-1174 3RD TDT-C.C. OPERATIONS | 5 | 0 |
| 104-1175 1ST TDT-BEACHES & PARKS | 296 | 176 |
| 104-1176 SPECIAL ASSESSMENT | 30 | 0 |
| 104-1177 3RD TDT-C.C. MAINTENANCE | 4 | 0 |
| 104-1179 4TH TDT-C.C. CAPITAL | 30 | 0 |
| 104 TOURIST DEVELOPMENT GRANTS | 88 | 0 |
| 105 NATURAL DISASTERS FUND | 222 | 0 |
| 106 LHA TRUST FUND | 285 | 0 |
| 108 E-911 OPERATIONS FUND | 520 | 353 |
| 109 RADIO COMMUNICATIONS FUND | 115 | 0 |
| 110 LAW ENFORCEMENT TRUST FUND | 82 | 0 |
| 111 POLICE ACADEMY FUND | 111 | 0 |
| 112 COUNTY PUBLIC HEALTH FUND | 115 | 0 |
| 113 MSBU FUND | 1,279 | 0 |
| 115 UNINCORPORATED PARKS FUND | 918 | 791 |
| 119 PRISONER BENEFIT FUND | 760 | 169 |
| 120 ADDITIONAL COURT COST FUND | 546 | 361 |
| 121 DRUG ABUSE TRUST FUND | 115 | 0 |
| 122 DOMESTIC VIOLENCE TRUST FUND | 50 | 0 |
| 123 TRAFFIC EDUCATION FUND | 59 | 0 |
| 201 DEBT SERVICE FUND | 143 | 0 |
| 301 CAPITAL OUTLAY PROJECTS FUND | 1,146 | 0 |
| 302 ROAD/BRIDGE CONSTRUCTION FUND | 549 | 0 |
| 411 WATER & SEWER FUND | 23,925 | 7,711 |
| 421 AIRPORT FUND | 3,899 | 3,063 |
| 430 SOLID WASTE FUND | 1,359 | 835 |
| 441 INSPECTION FUND | 1,847 | 895 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 2,376 | 8,028 |
| 460 CONVENTION FUND | 4 | 0 |
| 501 SELF INSURANCE FUND | 1,778 | 176 |
| 502 FLEET OPERATIONS FUND | 4,141 | 1,295 |
| Direct Bill | 0 | 0 |
| Total | 61,142 | 55,395 |

OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .1 - Nature and Extent of Services
For Department 001-0102 COUNTY ADMINISTRATOR

The County Administrator prepares, implements and administers various policies, procedures and goals established by the Board of County Commissioners (BCC). In addition, the County Administrator oversees and directs county organizations under the auspices of the BCC to ensure policies and procedures are followed and programs are implemented in accordance with BCC direction.

For cost allocation purposes, the costs of the **County Administrator** have been allocated using the total number of employees by fund/department reporting to the County Administrator.

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 001-0102 COUNTY ADMINISTRATOR**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|--|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 519,863 | | | 519,863 |
| Deductions: | | | | |
| OFFICE MACHINES | 0 | | | |
| VEHICLES | -27,609 | | | |
| Total Deductions: | -27,609 | | | -27,609 |
| Inbound Costs: | | | | |
| BUILDING DEPRECIATION | 16,489 | | 16,489 | |
| DEPRECIATION & AMORTIZATION | 1,379 | | 1,379 | |
| 001-0180 CLERK TO THE BCC | 36,595 | 1,553 | 38,148 | |
| 001-0103 PURCHASING DEPARTMENT | | 1,745 | 1,745 | |
| 001-0104 HUMAN RESOURCES | | 3,079 | 3,079 | |
| 001-0107 LEGAL SERVICES | | 96,796 | 96,796 | |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | | 4,904 | 4,904 | |
| 001-01113 SYSTEMS AND NETWORKING | | 3,500 | 3,500 | |
| 001-01114 APPLICATIONS & ADMIN | | 1,713 | 1,713 | |
| 001-0112 FACILITIES MAINTENANCE | | 29,160 | 29,160 | |
| 001-0114 GEN SERV-OTHER | | 5,827 | 5,827 | |
| Total Allocated Additions: | 54,463 | 148,277 | 202,740 | 202,740 |
| Total To Be Allocated: | 546,717 | 148,277 | | 694,994 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0102 COUNTY ADMINISTRATOR**

| | Total | G&A | COUNTY ADMINISTRATOR |
|--|----------|-----|-------------------------|
| Wages & Benefits | | | |
| SALARIES/WAGES-FULL-TIME | 351,378 | 0 | 351,378 |
| Other Expense & Cost | | | |
| FICA TAXES | 26,516 | 0 | 26,516 |
| RETIREMENT CONTRIBUTIONS | 55,286 | 0 | 55,286 |
| LIFE & HEALTH INSURANCE | 19,221 | 0 | 19,221 |
| CONTRA L&H INS (REBATE) | (740) | 0 | (740) |
| WORKERS' COMPENSATION | 878 | 0 | 878 |
| CS-PERSONNEL | 2,263 | 0 | 2,263 |
| TRAVEL IN-COUNTY | 3,624 | 0 | 3,624 |
| TRAVEL OUT-OF-COUNTY | 602 | 0 | 602 |
| TRAVEL LODGING EXPENSES | 1,604 | 0 | 1,604 |
| CELLULAR PHONES/PAGERS | 2,045 | 0 | 2,045 |
| POSTAGE/FREIGHT CHARGES | 146 | 0 | 146 |
| R/L-BUILDINGS | 20,435 | 0 | 20,435 |
| R/L-FLEET VEHICLES | 270 | 0 | 270 |
| INSURANCE-OTHER | 5,201 | 0 | 5,201 |
| PRINTING & BINDING | 0 | 0 | 0 |
| MISCELLANEOUS CHARGES | 347 | 0 | 347 |
| OFFICE SUPPLIES | 1,455 | 0 | 1,455 |
| COMPUTER SUPPLIES | 79 | 0 | 79 |
| COMPUTER SOFTWARE | 0 | 0 | 0 |
| OTHER SUPPLIES | 111 | 0 | 111 |
| BOOK/PUB/SUB/MEMBERSHIPS | 778 | 0 | 778 |
| TRAINING/EDUCATION EXPENS | 755 | 0 | 755 |
| *OFFICE MACHINES | 0 | 0 | 0 |
| *VEHICLES | 27,609 | 0 | 0 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | 519,863 | | |
| Deductions | | | |
| *Total Disallowed Costs | (27,609) | 0 | 0 |
| Functional Cost | 492,254 | 0 | 492,254 |
| Allocation Step 1 | | | |
| Inbound - All Others | 54,463 | 0 | 54,463 |
| Reallocate Admin Costs | | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 546,717 | 0 | 546,717 |
| Allocation Step 2 | | | |
| Inbound - All Others | 148,277 | 0 | 148,277 |
| 2nd Allocation | 148,277 | 0 | 148,277 |
| Total For 001-0102 COUNTY ADMINISTRATOR | | | |
| Schedule .3 Total | 694,994 | 0 | 694,994 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0102 COUNTY ADMINISTRATOR**

Activity - COUNTY ADMINISTRATOR

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001-0103 PURCHASING DEPARTMENT | 7.00 | 0.772269 | 4,222 | | 4,222 | 1,141 | 5,363 |
| 001-0104 HUMAN RESOURCES | 9.39 | 1.035944 | 5,664 | | 5,664 | 1,532 | 7,196 |
| 001-0108 PLANNING DEPARTMENT | 9.00 | 0.992917 | 5,429 | | 5,429 | 1,466 | 6,895 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 8.00 | 0.882593 | 4,826 | | 4,826 | 1,301 | 6,127 |
| 001-01113 SYSTEMS AND NETWORKING | 7.00 | 0.772269 | 4,222 | | 4,222 | 1,141 | 5,363 |
| 001-01114 APPLICATIONS & ADMIN | 5.00 | 0.551621 | 3,015 | | 3,015 | 811 | 3,826 |
| 001-0112 FACILITIES MAINTENANCE | 52.55 | 5.797533 | 31,696 | | 31,696 | 8,598 | 40,294 |
| 001-0121 EMERGENCY MANAGEMENT | 3.00 | 0.330972 | 1,810 | | 1,810 | 485 | 2,295 |
| 001-0122 COUNTY WARNING POINT | 24.00 | 2.647779 | 14,477 | | 14,477 | 3,927 | 18,404 |
| 001-0124 CODE ENFORCEMENT | 2.45 | 0.270294 | 1,479 | | 1,479 | 398 | 1,877 |
| 001-0125 BEACH SAFETY | 26.89 | 2.966616 | 16,218 | | 16,218 | 4,398 | 20,616 |
| 001-0126 CORRECTIONS DEPARTMENT | 137.28 | 15.145297 | 82,807 | | 82,807 | 22,607 | 105,414 |
| 001-0130 AGRICULTURE EXTENSION | 11.00 | 1.213565 | 6,635 | | 6,635 | 1,793 | 8,428 |
| 001-0151 VETERANS SERVICE | 3.00 | 0.330972 | 1,810 | | 1,810 | 485 | 2,295 |
| 001-0160 MOSQUITO CONTROL | 8.49 | 0.936652 | 5,120 | | 5,120 | 1,384 | 6,504 |
| 001-0170 COUNTY PARKS | 1.86 | 0.205203 | 1,122 | | 1,122 | 304 | 1,426 |
| 001-0171 LIBRARY COOPERATIVE | 1.00 | 0.110324 | 603 | | 603 | 158 | 761 |
| 001-0175 TOURIST DISTRICT PARKS | 7.00 | 0.772269 | 4,222 | | 4,222 | 1,141 | 5,363 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 4.55 | 0.501975 | 2,745 | | 2,745 | 737 | 3,482 |
| 001-7XXXXX GRANTS | 6.31 | 0.696145 | 3,807 | | 3,807 | 1,029 | 4,836 |
| 101-1001 ENGINEERING DEPARTMENT | 16.03 | 1.768496 | 9,668 | | 9,668 | 2,620 | 12,288 |
| 101-1002 ROAD DEPARTMENT | 94.09 | 10.380398 | 56,752 | | 56,752 | 15,392 | 72,144 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 5.00 | 0.551621 | 3,015 | | 3,015 | 811 | 3,826 |
| 101-1004 STORMWATER MANAGEMENT | 8.82 | 0.973059 | 5,319 | | 5,319 | 1,437 | 6,756 |
| 101 TRANSPORTATION TF GRANTS | 1.00 | 0.110324 | 603 | | 603 | 158 | 761 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 1.00 | 0.110324 | 603 | | 603 | 158 | 761 |
| 104-1152 2ND TDT-ADMINISTRATION | 11.50 | 1.268728 | 6,935 | | 6,935 | 1,874 | 8,809 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 6.00 | 0.661945 | 3,618 | | 3,618 | 981 | 4,599 |
| 104-1173 3RD TDT-C.C. O & M | 23.50 | 2.592617 | 14,173 | | 14,173 | 3,841 | 18,014 |
| 104-1175 1ST TDT-BEACHES & PARKS | 3.00 | 0.330972 | 1,810 | | 1,810 | 485 | 2,295 |
| 108 E-911 OPERATIONS FUND | 6.00 | 0.661945 | 3,618 | | 3,618 | 981 | 4,599 |
| 115 UNINCORPORATED PARKS FUND | 13.43 | 1.481653 | 8,099 | | 8,099 | 2,193 | 10,292 |
| 119 PRISONER BENEFIT FUND | 2.90 | 0.319940 | 1,748 | | 1,748 | 469 | 2,217 |
| 120 ADDITIONAL COURT COST FUND | 6.14 | 0.677390 | 3,703 | | 3,703 | 1,001 | 4,704 |
| 411 WATER & SEWER FUND | 130.73 | 14.422674 | 78,851 | | 78,851 | 21,386 | 100,237 |
| 421 AIRPORT FUND | 52.00 | 5.736855 | 31,364 | | 31,364 | 8,506 | 39,870 |
| 430 SOLID WASTE FUND | 14.19 | 1.565499 | 8,559 | | 8,559 | 2,316 | 10,875 |
| 441 INSPECTION FUND | 15.21 | 1.678030 | 9,173 | | 9,173 | 2,484 | 11,657 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 136.11 | 15.016218 | 82,097 | | 82,097 | 22,268 | 104,365 |
| 501 SELF INSURANCE FUND | 3.00 | 0.330972 | 1,810 | | 1,810 | 485 | 2,295 |
| 502 FLEET OPERATIONS FUND | 22.00 | 2.427131 | 13,270 | | 13,270 | 3,595 | 16,865 |
| Schedule .4 Total for COUNTY ADMINISTRATOR | 906.42 | 100.000000 | 546,717 | | 546,717 | 148,277 | 694,994 |

Allocation Basis: NUMBER OF EMPLOYEES REPORTING TO COUNTY ADMINISTRATOR

Allocation Source: FY15 PAYROLL REPORT - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-0102 COUNTY ADMINISTRATOR**

| Receiving Department | Total | COUNTY ADMINISTRATOR |
|-------------------------------------|----------------|----------------------|
| 001-0103 PURCHASING DEPARTMENT | 5,363 | 5,363 |
| 001-0104 HUMAN RESOURCES | 7,196 | 7,196 |
| 001-0108 PLANNING DEPARTMENT | 6,895 | 6,895 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 6,127 | 6,127 |
| 001-01113 SYSTEMS AND NETWORKING | 5,363 | 5,363 |
| 001-01114 APPLICATIONS & ADMIN | 3,826 | 3,826 |
| 001-0112 FACILITIES MAINTENANCE | 40,294 | 40,294 |
| 001-0121 EMERGENCY MANAGEMENT | 2,295 | 2,295 |
| 001-0122 COUNTY WARNING POINT | 18,404 | 18,404 |
| 001-0124 CODE ENFORCEMENT | 1,877 | 1,877 |
| 001-0125 BEACH SAFETY | 20,616 | 20,616 |
| 001-0126 CORRECTIONS DEPARTMENT | 105,414 | 105,414 |
| 001-0130 AGRICULTURE EXTENSION | 8,428 | 8,428 |
| 001-0151 VETERANS SERVICE | 2,295 | 2,295 |
| 001-0160 MOSQUITO CONTROL | 6,504 | 6,504 |
| 001-0170 COUNTY PARKS | 1,426 | 1,426 |
| 001-0171 LIBRARY COOPERATIVE | 761 | 761 |
| 001-0175 TOURIST DISTRICT PARKS | 5,363 | 5,363 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 3,482 | 3,482 |
| 001-7XXXXX GRANTS | 4,836 | 4,836 |
| 101-1001 ENGINEERING DEPARTMENT | 12,288 | 12,288 |
| 101-1002 ROAD DEPARTMENT | 72,144 | 72,144 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 3,826 | 3,826 |
| 101-1004 STORMWATER MANAGEMENT | 6,756 | 6,756 |
| 101 TRANSPORTATION TF GRANTS | 761 | 761 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 761 | 761 |
| 104-1152 2ND TDT-ADMINISTRATION | 8,809 | 8,809 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 4,599 | 4,599 |
| 104-1173 3RD TDT-C.C. O & M | 18,014 | 18,014 |
| 104-1175 1ST TDT-BEACHES & PARKS | 2,295 | 2,295 |
| 108 E-911 OPERATIONS FUND | 4,599 | 4,599 |
| 115 UNINCORPORATED PARKS FUND | 10,292 | 10,292 |
| 119 PRISONER BENEFIT FUND | 2,217 | 2,217 |
| 120 ADDITIONAL COURT COST FUND | 4,704 | 4,704 |
| 411 WATER & SEWER FUND | 100,237 | 100,237 |
| 421 AIRPORT FUND | 39,870 | 39,870 |
| 430 SOLID WASTE FUND | 10,875 | 10,875 |
| 441 INSPECTION FUND | 11,657 | 11,657 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 104,365 | 104,365 |
| 501 SELF INSURANCE FUND | 2,295 | 2,295 |
| 502 FLEET OPERATIONS FUND | 16,865 | 16,865 |
| Direct Bill | 0 | 0 |
| Total | 694,994 | 694,994 |

OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .1 - Nature and Extent of Services
For Department 001-0103 PURCHASING DEPARTMENT

The Board of County Commissioners created the Central Purchasing Department to represent the County and be responsible for administering all purchasing policies and procedures in purchasing goods and services. The goal is to obtain the greatest value from each tax dollar spent by departments under the Board of County Commissioners. The Department is also responsible for maintaining records and inventory of tangible personal property for all departments under the Board and all Constitutional officers except the Sheriff, as defined in Chapter 274, Florida Statutes.

For cost allocation purposes, the costs of the **Purchasing Department** have been allocated using the number of purchase service counts by benefiting fund/department. Purchase service counts include the number of purchase orders and requisitions, coordinations, contracts added/closed, open contracts, open leases, and fixed assets maintained.

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 001-0103 PURCHASING DEPARTMENT**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|--|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 418,731 | | | 418,731 |
| Inbound Costs: | | | | |
| BUILDING DEPRECIATION | 3,048 | | 3,048 | |
| DEPRECIATION & AMORTIZATION | 1,871 | | 1,871 | |
| 001-0180 CLERK TO THE BCC | 19,979 | 819 | 20,798 | |
| 001-0102 COUNTY ADMINISTRATOR | 4,222 | 1,141 | 5,363 | |
| 001-0103 PURCHASING DEPARTMENT | | 1,745 | 1,745 | |
| 001-0104 HUMAN RESOURCES | | 3,867 | 3,867 | |
| 001-0107 LEGAL SERVICES | | 44,097 | 44,097 | |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | | 1,260 | 1,260 | |
| 001-01113 SYSTEMS AND NETWORKING | | 9,486 | 9,486 | |
| 001-01114 APPLICATIONS & ADMIN | | 2,426 | 2,426 | |
| 001-01115 TELECOMMUNICATIONS | | 1,091 | 1,091 | |
| 001-0112 FACILITIES MAINTENANCE | | 19,089 | 19,089 | |
| 001-0114 GEN SERV-OTHER | | 5,722 | 5,722 | |
| Total Allocated Additions: | 29,120 | 90,743 | 119,863 | 119,863 |
| Total To Be Allocated: | 447,851 | 90,743 | | 538,594 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0103 PURCHASING DEPARTMENT**

| | Total | G&A | PURCHASING |
|--------------------------------------|---------|-----|------------|
| Wages & Benefits | | | |
| SALARIES/WAGES-FULL-TIME | 275,295 | 0 | 275,295 |
| Other Expense & Cost | | | |
| FICA TAXES | 20,572 | 0 | 20,572 |
| RETIREMENT CONTRIBUTIONS | 22,695 | 0 | 22,695 |
| LIFE & HEALTH INSURANCE | 34,466 | 0 | 34,466 |
| CONTRA L&H INS (REBATE) | (1,640) | 0 | (1,640) |
| WORKERS' COMPENSATION | 751 | 0 | 751 |
| CS-PERSONNEL | 42,703 | 0 | 42,703 |
| TRAVEL IN-COUNTY | 1,264 | 0 | 1,264 |
| TRAVEL OUT-OF-COUNTY | 29 | 0 | 29 |
| TRAVEL LODGING EXPENSES | 129 | 0 | 129 |
| COMMUNICATIONS SERVICE | 90 | 0 | 90 |
| CELLULAR PHONES/PAGERS | 1,131 | 0 | 1,131 |
| POSTAGE/FREIGHT CHARGES | 508 | 0 | 508 |
| R/L-FLEET VEHICLES | 0 | 0 | 0 |
| INSURANCE-OTHER | 5,991 | 0 | 5,991 |
| RM-EQUIPMENT | 342 | 0 | 342 |
| RM-VEHICLES-FLEET | 1,799 | 0 | 1,799 |
| MISCELLANEOUS CHARGES | 0 | 0 | 0 |
| LEGAL ADVERTISING | 0 | 0 | 0 |
| MOTOR VEHICLE REPORTS | 31 | 0 | 31 |
| BACKGROUND CHECKS | 196 | 0 | 196 |
| OFFICE SUPPLIES | 5,234 | 0 | 5,234 |
| FLEET FUEL | 2,175 | 0 | 2,175 |
| COMPUTER SUPPLIES | 3,145 | 0 | 3,145 |
| COMPUTER SOFTWARE | 0 | 0 | 0 |
| OTHER SUPPLIES | 57 | 0 | 57 |
| BOOK/PUB/SUB/MEMBERSHIPS | 904 | 0 | 904 |
| TRAINING/EDUCATION EXPENS | 864 | 0 | 864 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | 418,731 | | |
| Deductions | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Functional Cost | | | |
| Functional Cost | 418,731 | 0 | 418,731 |
| Allocation Step 1 | | | |
| Inbound - All Others | 29,120 | 0 | 29,120 |
| Reallocate Admin Costs | | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 447,851 | 0 | 447,851 |
| Allocation Step 2 | | | |
| Inbound - All Others | 90,743 | 0 | 90,743 |
| 2nd Allocation | 90,743 | 0 | 90,743 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0103 PURCHASING DEPARTMENT**

| | Total | G&A | PURCHASING |
|--|---------|-----|------------|
| <hr/> | | | |
| Total For 001-0103 PURCHASING DEPARTMENT | | | |
| ----- Schedule .3 Total | 538,594 | 0 | 538,594 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0103 PURCHASING DEPARTMENT**

Activity - PURCHASING

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 001-0180 CLERK TO THE BCC | 272 | 3.532926 | 15,821 | | 15,821 | | 15,821 |
| 001-0101 BOARD COUNTY COMMISSIONER | 74 | 0.961164 | 4,304 | | 4,304 | 906 | 5,210 |
| 001-0102 COUNTY ADMINISTRATOR | 30 | 0.389661 | 1,745 | | 1,745 | | 1,745 |
| 001-0103 PURCHASING DEPARTMENT | 30 | 0.389661 | 1,745 | | 1,745 | | 1,745 |
| 001-0104 HUMAN RESOURCES | 45 | 0.584491 | 2,616 | | 2,616 | 548 | 3,164 |
| 001-0107 LEGAL SERVICES | 6 | 0.077932 | 348 | | 348 | 73 | 421 |
| 001-0108 PLANNING DEPARTMENT | 159 | 2.065203 | 9,251 | | 9,251 | 1,958 | 11,209 |
| 001-01114 APPLICATIONS & ADMIN | 151 | 1.961294 | 8,786 | | 8,786 | 1,857 | 10,643 |
| 001-0112 FACILITIES MAINTENANCE | 326 | 4.234316 | 18,964 | | 18,964 | 4,014 | 22,978 |
| 001-0116 TAX COLLECTOR OPERATING | 153 | 1.987271 | 8,901 | | 8,901 | 1,884 | 10,785 |
| 001-0121 EMERGENCY MANAGEMENT | 223 | 2.896480 | 12,971 | | 12,971 | 2,743 | 15,714 |
| 001-0122 COUNTY WARNING POINT | 1 | 0.012989 | 56 | | 56 | 11 | 67 |
| 001-0125 BEACH SAFETY | 60 | 0.779322 | 3,491 | | 3,491 | 731 | 4,222 |
| 001-0126 CORRECTIONS DEPARTMENT | 206 | 2.675672 | 11,984 | | 11,984 | 2,535 | 14,519 |
| 001-0130 AGRICULTURE EXTENSION | 19 | 0.246785 | 1,106 | | 1,106 | 230 | 1,336 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 120 | 1.558644 | 6,982 | | 6,982 | 1,475 | 8,457 |
| 001-0151 VETERANS SERVICE | 7 | 0.090921 | 407 | | 407 | 84 | 491 |
| 001-0160 MOSQUITO CONTROL | 70 | 0.909209 | 4,072 | | 4,072 | 859 | 4,931 |
| 001-0170 COUNTY PARKS | 1 | 0.012989 | 56 | | 56 | 11 | 67 |
| 001-0171 LIBRARY COOPERATIVE | 61 | 0.792311 | 3,548 | | 3,548 | 745 | 4,293 |
| 001-0181 PROPERTY APPRAISER | 97 | 1.259904 | 5,644 | | 5,644 | 1,189 | 6,833 |
| 001-0183 SHERIFF | 6 | 0.077932 | 348 | | 348 | 73 | 421 |
| 001-0184 SUPERVISOR OF ELECTIONS | 363 | 4.714898 | 21,115 | | 21,115 | 4,468 | 25,583 |
| 001-0601 STATE ATTORNEY OFFICE | 7 | 0.090921 | 407 | | 407 | 84 | 491 |
| 001-0603 COURT ADMINISTRATION | 9 | 0.116898 | 522 | | 522 | 108 | 630 |
| 001-0604 ADMIN-CIRCUIT COURT (05) | 2 | 0.025977 | 116 | | 116 | 24 | 140 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 17 | 0.220808 | 990 | | 990 | 205 | 1,195 |
| 101-1001 ENGINEERING DEPARTMENT | 320 | 4.156384 | 18,615 | | 18,615 | 3,939 | 22,554 |
| 101-1002 ROAD DEPARTMENT | 473 | 6.143655 | 27,515 | | 27,515 | 5,825 | 33,340 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 45 | 0.584491 | 2,616 | | 2,616 | 548 | 3,164 |
| 101-1004 STORMWATER MANAGEMENT | 11 | 0.142876 | 638 | | 638 | 130 | 768 |
| 104-1152 2ND TDT-ADMINISTRATION | 411 | 5.338356 | 23,908 | | 23,908 | 5,062 | 28,970 |
| 104-1173 3RD TDT-C.C. O & M | 38 | 0.493571 | 2,210 | | 2,210 | 461 | 2,671 |
| 104 TOURIST DEVELOPMENT GRANTS | 1 | 0.012989 | 56 | | 56 | 11 | 67 |
| 108 E-911 OPERATIONS FUND | 226 | 2.935446 | 13,148 | | 13,148 | 2,779 | 15,927 |
| 109 RADIO COMMUNICATIONS FUND | 4 | 0.051955 | 233 | | 233 | 48 | 281 |
| 112 COUNTY PUBLIC HEALTH FUND | 443 | 5.753994 | 25,769 | | 25,769 | 5,455 | 31,224 |
| 115 UNINCORPORATED PARKS FUND | 116 | 1.506689 | 6,747 | | 6,747 | 1,427 | 8,174 |
| 120 ADDITIONAL COURT COST FUND | 1 | 0.012989 | 56 | | 56 | 11 | 67 |
| 411 WATER & SEWER FUND | 1,373 | 17.833486 | 79,878 | | 79,878 | 17,046 | 96,924 |
| 421 AIRPORT FUND | 650 | 8.442655 | 37,809 | | 37,809 | 8,003 | 45,812 |
| 430 SOLID WASTE FUND | 170 | 2.208079 | 9,887 | | 9,887 | 2,091 | 11,978 |
| 441 INSPECTION FUND | 27 | 0.350695 | 1,570 | | 1,570 | 332 | 1,902 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 605 | 7.858163 | 35,194 | | 35,194 | 7,445 | 42,639 |
| 501 SELF INSURANCE FUND | 33 | 0.428627 | 1,920 | | 1,920 | 400 | 2,320 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0103 PURCHASING DEPARTMENT**

Activity - PURCHASING

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|----------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| 502 FLEET OPERATIONS FUND | 235 | 3.052344 | 13,670 | | 13,670 | 2,891 | 16,561 |
| ALL OTHER | 2 | 0.025977 | 116 | | 116 | 24 | 140 |
| Schedule .4 Total for PURCHASING | 7,699 | 100.000000 | 447,851 | | 447,851 | 90,743 | 538,594 |

Allocation Basis: NUMBER OF PURCHASING SERVICE COUNTS BY BENEFITING FUND/DEPARTMENT

Allocation Source: PURCHASING COST ALLOCATION SPREADSHEET - PURCHASING

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-0103 PURCHASING DEPARTMENT**

| Receiving Department | Total | PURCHASING |
|------------------------------------|--------|------------|
| 001-0180 CLERK TO THE BCC | 15,821 | 15,821 |
| 001-0101 BOARD COUNTY COMMISSIONER | 5,210 | 5,210 |
| 001-0102 COUNTY ADMINISTRATOR | 1,745 | 1,745 |
| 001-0103 PURCHASING DEPARTMENT | 1,745 | 1,745 |
| 001-0104 HUMAN RESOURCES | 3,164 | 3,164 |
| 001-0107 LEGAL SERVICES | 421 | 421 |
| 001-0108 PLANNING DEPARTMENT | 11,209 | 11,209 |
| 001-01114 APPLICATIONS & ADMIN | 10,643 | 10,643 |
| 001-0112 FACILITIES MAINTENANCE | 22,978 | 22,978 |
| 001-0116 TAX COLLECTOR OPERATING | 10,785 | 10,785 |
| 001-0121 EMERGENCY MANAGEMENT | 15,714 | 15,714 |
| 001-0122 COUNTY WARNING POINT | 67 | 67 |
| 001-0125 BEACH SAFETY | 4,222 | 4,222 |
| 001-0126 CORRECTIONS DEPARTMENT | 14,519 | 14,519 |
| 001-0130 AGRICULTURE EXTENSION | 1,336 | 1,336 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 8,457 | 8,457 |
| 001-0151 VETERANS SERVICE | 491 | 491 |
| 001-0160 MOSQUITO CONTROL | 4,931 | 4,931 |
| 001-0170 COUNTY PARKS | 67 | 67 |
| 001-0171 LIBRARY COOPERATIVE | 4,293 | 4,293 |
| 001-0181 PROPERTY APPRAISER | 6,833 | 6,833 |
| 001-0183 SHERIFF | 421 | 421 |
| 001-0184 SUPERVISOR OF ELECTIONS | 25,583 | 25,583 |
| 001-0601 STATE ATTORNEY OFFICE | 491 | 491 |
| 001-0603 COURT ADMINISTRATION | 630 | 630 |
| 001-0604 ADMIN-CIRCUIT COURT (05) | 140 | 140 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 1,195 | 1,195 |
| 101-1001 ENGINEERING DEPARTMENT | 22,554 | 22,554 |
| 101-1002 ROAD DEPARTMENT | 33,340 | 33,340 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 3,164 | 3,164 |
| 101-1004 STORMWATER MANAGEMENT | 768 | 768 |
| 104-1152 2ND TDT-ADMINISTRATION | 28,970 | 28,970 |
| 104-1173 3RD TDT-C.C. O & M | 2,671 | 2,671 |
| 104 TOURIST DEVELOPMENT GRANTS | 67 | 67 |
| 108 E-911 OPERATIONS FUND | 15,927 | 15,927 |
| 109 RADIO COMMUNICATIONS FUND | 281 | 281 |
| 112 COUNTY PUBLIC HEALTH FUND | 31,224 | 31,224 |
| 115 UNINCORPORATED PARKS FUND | 8,174 | 8,174 |
| 120 ADDITIONAL COURT COST FUND | 67 | 67 |
| 411 WATER & SEWER FUND | 96,924 | 96,924 |
| 421 AIRPORT FUND | 45,812 | 45,812 |
| 430 SOLID WASTE FUND | 11,978 | 11,978 |
| 441 INSPECTION FUND | 1,902 | 1,902 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 42,639 | 42,639 |
| 501 SELF INSURANCE FUND | 2,320 | 2,320 |
| 502 FLEET OPERATIONS FUND | 16,561 | 16,561 |
| ALL OTHER | 140 | 140 |
| Direct Bill | 0 | 0 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-0103 PURCHASING DEPARTMENT**

| Receiving Department | Total | PURCHASING |
|----------------------|---------|------------|
| Total | 538,594 | 538,594 |

OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .1 - Nature and Extent of Services
For Department 001-0104 HUMAN RESOURCES

The Human Resources Department is the center of human resources activities for Okaloosa County Board of County Commissioners, administering the County's personnel system through the development and uniform application of all personnel policies and procedures. Human Resources provides recruitment and testing services, training, employee relations assistance, records management, and administration of the County's classification and compensation plan. The Human Resources Department also oversees the County's Affirmative Action Program and ensures equal opportunities are afforded to all applicants and employees regardless of race, religion, national origin, sex, age, disability, color, marital status, or political affiliation.

For cost allocation purposes, the costs of **Human Resources** have been allocated county-wide based on the number of employees by fund/department (excluding poll workers).

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 001-0104 HUMAN RESOURCES**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|--|----------------|----------------|---------------|----------------|
| Expenditures Per Financial Statement: | 499,991 | | | 499,991 |
| Inbound Costs: | | | | |
| DEPRECIATION & AMORTIZATION | 2,853 | | 2,853 | |
| 001-0180 CLERK TO THE BCC | 7,761 | 314 | 8,075 | |
| 001-0102 COUNTY ADMINISTRATOR | 5,664 | 1,532 | 7,196 | |
| 001-0103 PURCHASING DEPARTMENT | 2,616 | 548 | 3,164 | |
| 001-0104 HUMAN RESOURCES | | 5,188 | 5,188 | |
| 001-0107 LEGAL SERVICES | | 5,919 | 5,919 | |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | | 1,690 | 1,690 | |
| 001-01113 SYSTEMS AND NETWORKING | | 9,768 | 9,768 | |
| 001-01114 APPLICATIONS & ADMIN | | 2,558 | 2,558 | |
| 001-01115 TELECOMMUNICATIONS | | 1,190 | 1,190 | |
| 001-0112 FACILITIES MAINTENANCE | | 7,904 | 7,904 | |
| 001-0114 GEN SERV-OTHER | | 9,887 | 9,887 | |
| Total Allocated Additions: | <u>18,894</u> | <u>46,498</u> | <u>65,392</u> | <u>65,392</u> |
| Total To Be Allocated: | <u>518,885</u> | <u>46,498</u> | | <u>565,383</u> |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0104 HUMAN RESOURCES**

| | Total | G&A | HUMAN RESOURCES |
|--------------------------------------|---------|-----|--------------------|
| Wages & Benefits | | | |
| SALARIES/WAGES-FULL-TIME | 332,378 | 0 | 332,378 |
| Other Expense & Cost | | | |
| OVERTIME | 0 | 0 | 0 |
| FICA TAXES | 25,144 | 0 | 25,144 |
| RETIREMENT CONTRIBUTIONS | 31,725 | 0 | 31,725 |
| LIFE & HEALTH INSURANCE | 39,636 | 0 | 39,636 |
| CONTRA L&H INS (REBATE) | (1,860) | 0 | (1,860) |
| WORKERS' COMPENSATION | 1,009 | 0 | 1,009 |
| PS-EMPLOYEE ASSIST PROG | 2,000 | 0 | 2,000 |
| CS-CONSULTING | 3,450 | 0 | 3,450 |
| CS-PERSONNEL | 25,776 | 0 | 25,776 |
| TRAVEL IN-COUNTY | 389 | 0 | 389 |
| TRAVEL OUT-OF-COUNTY | 442 | 0 | 442 |
| TRAVEL LODGING EXPENSES | 787 | 0 | 787 |
| CELLULAR PHONES/PAGERS | 886 | 0 | 886 |
| POSTAGE/FREIGHT CHARGES | 518 | 0 | 518 |
| INSURANCE-OTHER | 8,019 | 0 | 8,019 |
| RM-OFFICE MACHINES | 505 | 0 | 505 |
| RM-VEHICLES-FLEET | 402 | 0 | 402 |
| PRINTING & BINDING | 518 | 0 | 518 |
| EMPLOYEE AWARDS | 6,082 | 0 | 6,082 |
| MISCELLANEOUS CHARGES | 0 | 0 | 0 |
| MOTOR VEHICLE REPORTS | 60 | 0 | 60 |
| BACKGROUND CHECKS | 248 | 0 | 248 |
| RANDOM DRUG TESTING | 37 | 0 | 37 |
| OFFICE SUPPLIES | 3,706 | 0 | 3,706 |
| FLEET FUEL | 380 | 0 | 380 |
| COMPUTER SUPPLIES | 2,845 | 0 | 2,845 |
| COMPUTER SOFTWARE | 6,417 | 0 | 6,417 |
| BOOK/PUB/SUB/MEMBERSHIPS | 1,667 | 0 | 1,667 |
| TRAINING/EDUCATION EXPENS | 4,181 | 0 | 4,181 |
| COMPUTER EQUIPMENT | 2,644 | 0 | 2,644 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | 499,991 | | |
| Deductions | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Functional Cost | 499,991 | 0 | 499,991 |
| Allocation Step 1 | | | |
| Inbound - All Others | 18,894 | 0 | 18,894 |
| Reallocate Admin Costs | | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 518,885 | 0 | 518,885 |
| Allocation Step 2 | | | |
| Inbound - All Others | 46,498 | 0 | 46,498 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0104 HUMAN RESOURCES**

| | Total | G&A | HUMAN RESOURCES |
|---------------------------------------|---------|-----|--------------------|
| 2nd Allocation | 46,498 | 0 | 46,498 |
| Total For 001-0104 HUMAN RESOURCES | | | |
| ----- Schedule .3 Total | 565,383 | 0 | 565,383 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0104 HUMAN RESOURCES**

Activity - HUMAN RESOURCES

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001-0101 BOARD COUNTY COMMISSIONER | 11.00 | 1.171471 | 6,078 | | 6,078 | 554 | 6,632 |
| 001-0102 COUNTY ADMINISTRATOR | 5.57 | 0.593191 | 3,079 | | 3,079 | | 3,079 |
| 001-0103 PURCHASING DEPARTMENT | 7.00 | 0.745482 | 3,867 | | 3,867 | | 3,867 |
| 001-0104 HUMAN RESOURCES | 9.39 | 1.000011 | 5,188 | | 5,188 | | 5,188 |
| 001-0108 PLANNING DEPARTMENT | 9.00 | 0.958477 | 4,973 | | 4,973 | 454 | 5,427 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 8.00 | 0.851979 | 4,420 | | 4,420 | 403 | 4,823 |
| 001-01113 SYSTEMS AND NETWORKING | 7.00 | 0.745482 | 3,867 | | 3,867 | 351 | 4,218 |
| 001-01114 APPLICATIONS & ADMIN | 5.00 | 0.532487 | 2,762 | | 2,762 | 245 | 3,007 |
| 001-0112 FACILITIES MAINTENANCE | 52.55 | 5.596439 | 29,038 | | 29,038 | 2,659 | 31,697 |
| 001-0121 EMERGENCY MANAGEMENT | 3.00 | 0.319492 | 1,656 | | 1,656 | 145 | 1,801 |
| 001-0122 COUNTY WARNING POINT | 24.00 | 2.555938 | 13,262 | | 13,262 | 1,212 | 14,474 |
| 001-0124 CODE ENFORCEMENT | 2.45 | 0.260919 | 1,353 | | 1,353 | 120 | 1,473 |
| 001-0125 BEACH SAFETY | 26.89 | 2.863715 | 14,861 | | 14,861 | 1,360 | 16,221 |
| 001-0126 CORRECTIONS DEPARTMENT | 137.28 | 14.619967 | 75,882 | | 75,882 | 7,159 | 83,041 |
| 001-0130 AGRICULTURE EXTENSION | 11.00 | 1.171471 | 6,078 | | 6,078 | 554 | 6,632 |
| 001-0151 VETERANS SERVICE | 3.00 | 0.319492 | 1,656 | | 1,656 | 145 | 1,801 |
| 001-0160 MOSQUITO CONTROL | 8.49 | 0.904163 | 4,692 | | 4,692 | 427 | 5,119 |
| 001-0170 COUNTY PARKS | 1.86 | 0.198085 | 1,028 | | 1,028 | 90 | 1,118 |
| 001-0171 LIBRARY COOPERATIVE | 1.00 | 0.106497 | 551 | | 551 | 46 | 597 |
| 001-0175 TOURIST DISTRICT PARKS | 7.00 | 0.745482 | 3,867 | | 3,867 | 351 | 4,218 |
| 001-0184 SUPERVISOR OF ELECTIONS | 16.00 | 1.703959 | 8,843 | | 8,843 | 805 | 9,648 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 4.55 | 0.484563 | 2,514 | | 2,514 | 221 | 2,735 |
| 001-7XXXXX GRANTS | 6.31 | 0.671999 | 3,486 | | 3,486 | 314 | 3,800 |
| 101-1001 ENGINEERING DEPARTMENT | 16.03 | 1.707153 | 8,859 | | 8,859 | 806 | 9,665 |
| 101-1002 ROAD DEPARTMENT | 94.09 | 10.020341 | 51,995 | | 51,995 | 4,771 | 56,766 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 5.00 | 0.532487 | 2,762 | | 2,762 | 245 | 3,007 |
| 101-1004 STORMWATER MANAGEMENT | 8.82 | 0.939307 | 4,874 | | 4,874 | 444 | 5,318 |
| 101 TRANSPORTATION TF GRANTS | 1.00 | 0.106497 | 551 | | 551 | 46 | 597 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 1.00 | 0.106497 | 551 | | 551 | 46 | 597 |
| 104-1152 2ND TDT-ADMINISTRATION | 11.50 | 1.224720 | 6,352 | | 6,352 | 579 | 6,931 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 6.00 | 0.638984 | 3,317 | | 3,317 | 299 | 3,616 |
| 104-1173 3RD TDT-C.C. O & M | 23.50 | 2.502689 | 12,986 | | 12,986 | 1,188 | 14,174 |
| 104-1175 1ST TDT-BEACHES & PARKS | 3.00 | 0.319492 | 1,656 | | 1,656 | 145 | 1,801 |
| 108 E-911 OPERATIONS FUND | 6.00 | 0.638984 | 3,317 | | 3,317 | 299 | 3,616 |
| 115 UNINCORPORATED PARKS FUND | 13.43 | 1.430260 | 7,419 | | 7,419 | 675 | 8,094 |
| 119 PRISONER BENEFIT FUND | 2.90 | 0.308842 | 1,603 | | 1,603 | 141 | 1,744 |
| 120 ADDITIONAL COURT COST FUND | 6.14 | 0.653894 | 3,393 | | 3,393 | 305 | 3,698 |
| 411 WATER & SEWER FUND | 130.73 | 13.922406 | 72,241 | | 72,241 | 6,625 | 78,866 |
| 421 AIRPORT FUND | 52.00 | 5.537865 | 28,734 | | 28,734 | 2,633 | 31,367 |
| 430 SOLID WASTE FUND | 14.19 | 1.511198 | 7,840 | | 7,840 | 712 | 8,552 |
| 441 INSPECTION FUND | 15.21 | 1.619826 | 8,405 | | 8,405 | 765 | 9,170 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 136.11 | 14.495362 | 75,216 | | 75,216 | 6,898 | 82,114 |
| 501 SELF INSURANCE FUND | 3.00 | 0.319492 | 1,656 | | 1,656 | 145 | 1,801 |
| 502 FLEET OPERATIONS FUND | 22.00 | 2.342943 | 12,157 | | 12,157 | 1,116 | 13,273 |
| Schedule .4 Total for HUMAN RESOURCES | 938.99 | 100.000000 | 518,885 | | 518,885 | 46,498 | 565,383 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0104 HUMAN RESOURCES**

Activity - HUMAN RESOURCES

Allocation Basis: NUMBER OF EMPLOYEES BY FUND/DEPARTMENT (EXCLUDING POLL WORKERS)
Allocation Source: FY15 PAYROLL REPORT - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-0104 HUMAN RESOURCES**

| Receiving Department | Total | HUMAN RESOURCES |
|-------------------------------------|----------------|-----------------|
| 001-0101 BOARD COUNTY COMMISSIONER | 6,632 | 6,632 |
| 001-0102 COUNTY ADMINISTRATOR | 3,079 | 3,079 |
| 001-0103 PURCHASING DEPARTMENT | 3,867 | 3,867 |
| 001-0104 HUMAN RESOURCES | 5,188 | 5,188 |
| 001-0108 PLANNING DEPARTMENT | 5,427 | 5,427 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 4,823 | 4,823 |
| 001-01113 SYSTEMS AND NETWORKING | 4,218 | 4,218 |
| 001-01114 APPLICATIONS & ADMIN | 3,007 | 3,007 |
| 001-0112 FACILITIES MAINTENANCE | 31,697 | 31,697 |
| 001-0121 EMERGENCY MANAGEMENT | 1,801 | 1,801 |
| 001-0122 COUNTY WARNING POINT | 14,474 | 14,474 |
| 001-0124 CODE ENFORCEMENT | 1,473 | 1,473 |
| 001-0125 BEACH SAFETY | 16,221 | 16,221 |
| 001-0126 CORRECTIONS DEPARTMENT | 83,041 | 83,041 |
| 001-0130 AGRICULTURE EXTENSION | 6,632 | 6,632 |
| 001-0151 VETERANS SERVICE | 1,801 | 1,801 |
| 001-0160 MOSQUITO CONTROL | 5,119 | 5,119 |
| 001-0170 COUNTY PARKS | 1,118 | 1,118 |
| 001-0171 LIBRARY COOPERATIVE | 597 | 597 |
| 001-0175 TOURIST DISTRICT PARKS | 4,218 | 4,218 |
| 001-0184 SUPERVISOR OF ELECTIONS | 9,648 | 9,648 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 2,735 | 2,735 |
| 001-7XXXXX GRANTS | 3,800 | 3,800 |
| 101-1001 ENGINEERING DEPARTMENT | 9,665 | 9,665 |
| 101-1002 ROAD DEPARTMENT | 56,766 | 56,766 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 3,007 | 3,007 |
| 101-1004 STORMWATER MANAGEMENT | 5,318 | 5,318 |
| 101 TRANSPORTATION TF GRANTS | 597 | 597 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 597 | 597 |
| 104-1152 2ND TDT-ADMINISTRATION | 6,931 | 6,931 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 3,616 | 3,616 |
| 104-1173 3RD TDT-C.C. O & M | 14,174 | 14,174 |
| 104-1175 1ST TDT-BEACHES & PARKS | 1,801 | 1,801 |
| 108 E-911 OPERATIONS FUND | 3,616 | 3,616 |
| 115 UNINCORPORATED PARKS FUND | 8,094 | 8,094 |
| 119 PRISONER BENEFIT FUND | 1,744 | 1,744 |
| 120 ADDITIONAL COURT COST FUND | 3,698 | 3,698 |
| 411 WATER & SEWER FUND | 78,866 | 78,866 |
| 421 AIRPORT FUND | 31,367 | 31,367 |
| 430 SOLID WASTE FUND | 8,552 | 8,552 |
| 441 INSPECTION FUND | 9,170 | 9,170 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 82,114 | 82,114 |
| 501 SELF INSURANCE FUND | 1,801 | 1,801 |
| 502 FLEET OPERATIONS FUND | 13,273 | 13,273 |
| Direct Bill | 0 | 0 |
| Total | 565,383 | 565,383 |

OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .1 - Nature and Extent of Services
For Department 001-0107 LEGAL SERVICES

Legal Services (County Attorney) prepares and reviews legal documents, responds to the need for litigation by or against the county, and provides formal and informal legal options to the Board of County Commissioners and county staff. The goals and initiatives of the Legal Services office are directly related to the requests and directives of the Board of County Commissioners and county staff.

For cost allocation purposes, the costs of **Legal Services** have been allocated using the number of agenda items by fund/department brought before the BCC.

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 001-0107 LEGAL SERVICES**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|--------------|----------------|
| Expenditures Per Financial Statement: | 331,306 | | | 331,306 |
| Inbound Costs: | | | | |
| 001-0180 CLERK TO THE BCC | 1,586 | 61 | 1,647 | |
| 001-0103 PURCHASING DEPARTMENT | 348 | 73 | 421 | |
| 001-0107 LEGAL SERVICES | | 295 | 295 | |
| 001-0114 GEN SERV-OTHER | | 436 | 436 | |
| Total Allocated Additions: | <u>1,934</u> | <u>865</u> | <u>2,799</u> | 2,799 |
| Total To Be Allocated: | <u>333,240</u> | <u>865</u> | | <u>334,105</u> |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0107 LEGAL SERVICES**

| | Total | G&A | LEGAL SERVICES |
|--|---------|-----|----------------|
| Wages & Benefits | | | |
| SALARIES/WAGES-FULL-TIME | 0 | 0 | 0 |
| Other Expense & Cost | | | |
| PS-ATTORNEY-OTHER | 328,271 | 0 | 328,271 |
| COURT REPORTER SERVICES | 268 | 0 | 268 |
| INSURANCE-OTHER | 2,767 | 0 | 2,767 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | 331,306 | | |
| Deductions | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Functional Cost | 331,306 | 0 | 331,306 |
| Allocation Step 1 | | | |
| Inbound - All Others | 1,934 | 0 | 1,934 |
| Reallocate Admin Costs | | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 333,240 | 0 | 333,240 |
| Allocation Step 2 | | | |
| Inbound - All Others | 865 | 0 | 865 |
| 2nd Allocation | 865 | 0 | 865 |
| Total For 001-0107 LEGAL SERVICES | | | |
| Schedule .3 Total | 334,105 | 0 | 334,105 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0107 LEGAL SERVICES**

Activity - LEGAL SERVICES

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 001-0102 COUNTY ADMINISTRATOR | 327 | 29.040852 | 96,796 | | 96,796 | | 96,796 |
| 001-0103 PURCHASING DEPARTMENT | 149 | 13.232682 | 44,097 | | 44,097 | | 44,097 |
| 001-0104 HUMAN RESOURCES | 20 | 1.776199 | 5,919 | | 5,919 | | 5,919 |
| 001-0107 LEGAL SERVICES | 1 | 0.088810 | 295 | | 295 | | 295 |
| 001-0108 PLANNING DEPARTMENT | 35 | 3.108348 | 10,358 | | 10,358 | 46 | 10,404 |
| 001-01114 APPLICATIONS & ADMIN | 8 | 0.710480 | 2,367 | | 2,367 | 10 | 2,377 |
| 001-0112 FACILITIES MAINTENANCE | 29 | 2.575488 | 8,581 | | 8,581 | 40 | 8,621 |
| 001-0121 EMERGENCY MANAGEMENT | 1 | 0.088810 | 295 | | 295 | 1 | 296 |
| 001-0122 COUNTY WARNING POINT | 6 | 0.532860 | 1,775 | | 1,775 | 7 | 1,782 |
| 001-0124 CODE ENFORCEMENT | 10 | 0.888099 | 2,958 | | 2,958 | 13 | 2,971 |
| 001-0125 BEACH SAFETY | 7 | 0.621670 | 2,072 | | 2,072 | 8 | 2,080 |
| 001-0126 CORRECTIONS DEPARTMENT | 11 | 0.976909 | 3,256 | | 3,256 | 14 | 3,270 |
| 001-0130 AGRICULTURE EXTENSION | 1 | 0.088810 | 295 | | 295 | 1 | 296 |
| 001-0160 MOSQUITO CONTROL | 9 | 0.799290 | 2,663 | | 2,663 | 11 | 2,674 |
| 001-0170 COUNTY PARKS | 2 | 0.177620 | 591 | | 591 | 2 | 593 |
| 001-0171 LIBRARY COOPERATIVE | 2 | 0.177620 | 591 | | 591 | 2 | 593 |
| 001-0175 TOURIST DISTRICT PARKS | 8 | 0.710480 | 2,367 | | 2,367 | 10 | 2,377 |
| 101-1001 ENGINEERING DEPARTMENT | 18 | 1.598579 | 5,326 | | 5,326 | 23 | 5,349 |
| 101-1002 ROAD DEPARTMENT | 105 | 9.325044 | 31,073 | | 31,073 | 176 | 31,249 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 6 | 0.532860 | 1,775 | | 1,775 | 7 | 1,782 |
| 101-1004 STORMWATER MANAGEMENT | 10 | 0.888099 | 2,958 | | 2,958 | 13 | 2,971 |
| 104-1152 2ND TDT-ADMINISTRATION | 95 | 8.436945 | 28,115 | | 28,115 | 129 | 28,244 |
| 108 E-911 OPERATIONS FUND | 1 | 0.088810 | 295 | | 295 | 1 | 296 |
| 115 UNINCORPORATED PARKS FUND | 15 | 1.332149 | 4,438 | | 4,438 | 19 | 4,457 |
| 411 WATER & SEWER FUND | 56 | 4.973357 | 16,573 | | 16,573 | 75 | 16,648 |
| 421 AIRPORT FUND | 78 | 6.927176 | 23,083 | | 23,083 | 106 | 23,189 |
| 430 SOLID WASTE FUND | 16 | 1.420959 | 4,735 | | 4,735 | 20 | 4,755 |
| 441 INSPECTION FUND | 59 | 5.239787 | 17,461 | | 17,461 | 79 | 17,540 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 35 | 3.108348 | 10,358 | | 10,358 | 46 | 10,404 |
| 501 SELF INSURANCE FUND | 5 | 0.444050 | 1,479 | | 1,479 | 5 | 1,484 |
| 502 FLEET OPERATIONS FUND | 1 | 0.088810 | 295 | | 295 | 1 | 296 |
| Schedule .4 Total for LEGAL SERVICES | 1,126 | 100.000000 | 333,240 | | 333,240 | 865 | 334,105 |

Allocation Basis: NUMBER OF AGENDA ITEMS BY BENEFITING FUND/DEPARTMENT
Allocation Source: FY15 MINUTE TRAQ AGENDA COUNTS - COUNTY ADMINISTRATOR

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-0107 LEGAL SERVICES**

| Receiving Department | Total | LEGAL SERVICES |
|------------------------------------|----------------|----------------|
| 001-0102 COUNTY ADMINISTRATOR | 96,796 | 96,796 |
| 001-0103 PURCHASING DEPARTMENT | 44,097 | 44,097 |
| 001-0104 HUMAN RESOURCES | 5,919 | 5,919 |
| 001-0107 LEGAL SERVICES | 295 | 295 |
| 001-0108 PLANNING DEPARTMENT | 10,404 | 10,404 |
| 001-01114 APPLICATIONS & ADMIN | 2,377 | 2,377 |
| 001-0112 FACILITIES MAINTENANCE | 8,621 | 8,621 |
| 001-0121 EMERGENCY MANAGEMENT | 296 | 296 |
| 001-0122 COUNTY WARNING POINT | 1,782 | 1,782 |
| 001-0124 CODE ENFORCEMENT | 2,971 | 2,971 |
| 001-0125 BEACH SAFETY | 2,080 | 2,080 |
| 001-0126 CORRECTIONS DEPARTMENT | 3,270 | 3,270 |
| 001-0130 AGRICULTURE EXTENSION | 296 | 296 |
| 001-0160 MOSQUITO CONTROL | 2,674 | 2,674 |
| 001-0170 COUNTY PARKS | 593 | 593 |
| 001-0171 LIBRARY COOPERATIVE | 593 | 593 |
| 001-0175 TOURIST DISTRICT PARKS | 2,377 | 2,377 |
| 101-1001 ENGINEERING DEPARTMENT | 5,349 | 5,349 |
| 101-1002 ROAD DEPARTMENT | 31,249 | 31,249 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 1,782 | 1,782 |
| 101-1004 STORMWATER MANAGEMENT | 2,971 | 2,971 |
| 104-1152 2ND TDT-ADMINISTRATION | 28,244 | 28,244 |
| 108 E-911 OPERATIONS FUND | 296 | 296 |
| 115 UNINCORPORATED PARKS FUND | 4,457 | 4,457 |
| 411 WATER & SEWER FUND | 16,648 | 16,648 |
| 421 AIRPORT FUND | 23,189 | 23,189 |
| 430 SOLID WASTE FUND | 4,755 | 4,755 |
| 441 INSPECTION FUND | 17,540 | 17,540 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 10,404 | 10,404 |
| 501 SELF INSURANCE FUND | 1,484 | 1,484 |
| 502 FLEET OPERATIONS FUND | 296 | 296 |
| Direct Bill | 0 | 0 |
| Total | 334,105 | 334,105 |

OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .1 - Nature and Extent of Services
For Department 001-01112 GEOGRAPHICAL INFO SYSTEMS

The Geographic Information Systems (GIS) Division of the Information Technology Department is responsible for managing outside plant fiber optic operations and all GIS-related activities for the County. The GIS Division defines, designs and delivers an organized, shared geospatial-centric information infrastructure that enables the county to manage data and resources using a cost effective county wide enterprise approach. Moreover, the GIS Division provides robust, user friendly access to “on demand” geospatial data and systems for critical government services that affect the citizens of the county.

For cost allocation purposes, **GIS** costs have been functionalized and allocated as follows:

GIS Services - this function includes costs associated with supported specific county departments. These costs have been allocated using the staff cost identified to benefiting funds/departments.

County-wide GIS Support - the costs pertaining to county-wide GIS support are included in this function and allocated based on the number of employees identified to each fund/department.

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 001-01112 GEOGRAPHICAL INFO SYSTEMS**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|--|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 701,606 | | | 701,606 |
| Deductions: | | | | |
| COMPUTER EQUIPMENT | -54,358 | | | |
| Total Deductions: | -54,358 | | | -54,358 |
| Cost Adjustments: | | | | |
| MAPS & PUBLICATIONS SALES | -96 | | | |
| Total Departmental Cost Adjustments: | -96 | | | -96 |
| Inbound Costs: | | | | |
| DEPRECIATION & AMORTIZATION | 2,390 | | 2,390 | |
| 001-0180 CLERK TO THE BCC | 4,444 | 178 | 4,622 | |
| 001-0102 COUNTY ADMINISTRATOR | 4,826 | 1,301 | 6,127 | |
| 001-0104 HUMAN RESOURCES | 4,420 | 403 | 4,823 | |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | | 1,440 | 1,440 | |
| 001-01113 SYSTEMS AND NETWORKING | | 38,978 | 38,978 | |
| 001-01114 APPLICATIONS & ADMIN | | 228,031 | 228,031 | |
| 001-01115 TELECOMMUNICATIONS | | 1,288 | 1,288 | |
| 001-0114 GEN SERV-OTHER | | 6,864 | 6,864 | |
| Total Allocated Additions: | 16,080 | 278,483 | 294,563 | 294,563 |
| Total To Be Allocated: | 663,232 | 278,483 | | 941,715 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-01112 GEOGRAPHICAL INFO SYSTEMS**

| | Total | G&A | GIS SERVICES | COUNTY-WIDE GIS SUPPORT |
|--------------------------------------|----------|----------|--------------|-------------------------|
| Wages & Benefits | | | | |
| SALARIES/WAGES-FULL-TIME | 444,206 | 30,206 | 298,018 | 115,982 |
| Other Expense & Cost | | | | |
| FICA TAXES | 33,590 | 2,284 | 22,536 | 8,770 |
| RETIREMENT CONTRIBUTIONS | 35,327 | 2,402 | 23,701 | 9,224 |
| LIFE & HEALTH INSURANCE | 57,444 | 3,906 | 38,539 | 14,999 |
| CONTRA L&H INS (REBATE) | (2,840) | (193) | (1,905) | (742) |
| WORKERS' COMPENSATION | 2,185 | 149 | 1,465 | 571 |
| CS-UNIFORMS | 0 | 0 | 0 | 0 |
| TRAVEL IN-COUNTY | 850 | 58 | 570 | 222 |
| TRAVEL OUT-OF-COUNTY | 327 | 22 | 220 | 85 |
| TRAVEL LODGING EXPENSES | 614 | 42 | 412 | 160 |
| CELLULAR PHONES/PAGERS | 5,154 | 350 | 3,458 | 1,346 |
| POSTAGE/FREIGHT CHARGES | 0 | 0 | 0 | 0 |
| R/L-FLEET VEHICLES | 390 | 27 | 261 | 102 |
| INSURANCE-OTHER | 7,003 | 476 | 4,699 | 1,828 |
| RM-OFFICE MACHINES | 761 | 52 | 510 | 199 |
| RM-EQUIPMENT | 37,006 | 2,516 | 24,828 | 9,662 |
| RM-VEHICLES-FLEET | 5,359 | 364 | 3,596 | 1,399 |
| PRINTING & BINDING | 0 | 0 | 0 | 0 |
| MISCELLANEOUS CHARGES | 39 | 3 | 26 | 10 |
| JOB LISTING EXPENSES | 0 | 0 | 0 | 0 |
| MOTOR VEHICLE REPORTS | 16 | 1 | 11 | 4 |
| BACKGROUND CHECKS | 142 | 10 | 95 | 37 |
| OFFICE SUPPLIES | 1,487 | 101 | 998 | 388 |
| FLEET FUEL | 7,486 | 509 | 5,022 | 1,955 |
| PROTECTIVE APPAREL | 434 | 30 | 291 | 113 |
| COMPUTER SUPPLIES | 2,909 | 198 | 1,951 | 760 |
| COMPUTER SOFTWARE | 4,622 | 314 | 3,101 | 1,207 |
| OTHER SUPPLIES | 913 | 62 | 613 | 238 |
| BOOK/PUB/SUB/MEMBERSHIPS | 0 | 0 | 0 | 0 |
| TRAINING/EDUCATION EXPENS | 1,824 | 124 | 1,224 | 476 |
| *COMPUTER EQUIPMENT | 54,358 | 0 | 0 | 0 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | 701,606 | | | |
| Deductions | | | | |
| *Total Disallowed Costs | (54,358) | 0 | 0 | 0 |
| Cost Adjustments | | | | |
| MAPS & PUBLICATIONS SALES | (96) | (96) | 0 | 0 |
| Functional Cost | | | | |
| Functional Cost | 647,152 | 43,917 | 434,240 | 168,995 |
| Allocation Step 1 | | | | |
| Inbound - All Others | 16,080 | 0 | 16,080 | 0 |
| Reallocate Admin Costs | | (43,917) | 43,917 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 663,232 | 0 | 494,237 | 168,995 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-01112 GEOGRAPHICAL INFO SYSTEMS**

| | Total | G&A | GIS SERVICES | COUNTY-WIDE GIS SUPPORT |
|--|---------|-----|--------------|-------------------------|
| Allocation Step 2 | | | | |
| Inbound - All Others | 278,483 | 0 | 278,483 | 0 |
| 2nd Allocation | 278,483 | 0 | 278,483 | 0 |
| Total For 001-01112 GEOGRAPHICAL INFO SYSTEMS | | | | |
| Schedule .3 Total | 941,715 | 0 | 772,720 | 168,995 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01112 GEOGRAPHICAL INFO SYSTEMS**

Activity - GIS SERVICES

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|-------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 001-0101 BOARD COUNTY COMMISSIONER | 1,164.64 | 0.315505 | 1,558 | | 1,558 | 883 | 2,441 |
| 001-0102 COUNTY ADMINISTRATOR | 2,914.80 | 0.789629 | 3,902 | | 3,902 | | 3,902 |
| 001-0108 PLANNING DEPARTMENT | 45,401.08 | 12.299306 | 60,785 | | 60,785 | 34,522 | 95,307 |
| 001-0181 PROPERTY APPRAISER | 30,080.51 | 8.148912 | 40,276 | | 40,276 | 22,876 | 63,152 |
| 001-0183 SHERIFF | 21,281.76 | 5.765301 | 28,494 | | 28,494 | 16,180 | 44,674 |
| 001-0184 SUPERVISOR OF ELECTIONS | 4,967.65 | 1.345753 | 6,651 | | 6,651 | 3,777 | 10,428 |
| 101-1001 ENGINEERING DEPARTMENT | 53,342.56 | 14.450680 | 71,420 | | 71,420 | 40,563 | 111,983 |
| 104-1152 2ND TDT-ADMINISTRATION | 21,271.73 | 5.762584 | 28,479 | | 28,479 | 16,173 | 44,652 |
| 411 WATER & SEWER FUND | 119,239.40 | 32.302357 | 159,660 | | 159,660 | 90,684 | 250,344 |
| 421 AIRPORT FUND | 8,080.60 | 2.189062 | 10,817 | | 10,817 | 6,143 | 16,960 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 61,390.56 | 16.630911 | 82,195 | | 82,195 | 46,682 | 128,877 |
| Schedule .4 Total for GIS SERVICES | 369,135.29 | 100.000000 | 494,237 | | 494,237 | 278,483 | 772,720 |

Allocation Basis: STAFF COST IDENTIFIED TO BENEFITING FUND/DEPARTMENT
Allocation Source: GIS STAFF ANALYSIS

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01112 GEOGRAPHICAL INFO SYSTEMS**

Activity - COUNTY-WIDE GIS SUPPORT

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001-0101 BOARD COUNTY COMMISSIONER | 11.00 | 1.171471 | 1,980 | | 1,980 | | 1,980 |
| 001-0102 COUNTY ADMINISTRATOR | 5.57 | 0.593191 | 1,002 | | 1,002 | | 1,002 |
| 001-0103 PURCHASING DEPARTMENT | 7.00 | 0.745482 | 1,260 | | 1,260 | | 1,260 |
| 001-0104 HUMAN RESOURCES | 9.39 | 1.000011 | 1,690 | | 1,690 | | 1,690 |
| 001-0108 PLANNING DEPARTMENT | 9.00 | 0.958477 | 1,620 | | 1,620 | | 1,620 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 8.00 | 0.851979 | 1,440 | | 1,440 | | 1,440 |
| 001-01113 SYSTEMS AND NETWORKING | 7.00 | 0.745482 | 1,260 | | 1,260 | | 1,260 |
| 001-01114 APPLICATIONS & ADMIN | 5.00 | 0.532487 | 900 | | 900 | | 900 |
| 001-0112 FACILITIES MAINTENANCE | 52.55 | 5.596439 | 9,458 | | 9,458 | | 9,458 |
| 001-0121 EMERGENCY MANAGEMENT | 3.00 | 0.319492 | 540 | | 540 | | 540 |
| 001-0122 COUNTY WARNING POINT | 24.00 | 2.555938 | 4,319 | | 4,319 | | 4,319 |
| 001-0124 CODE ENFORCEMENT | 2.45 | 0.260919 | 441 | | 441 | | 441 |
| 001-0125 BEACH SAFETY | 26.89 | 2.863715 | 4,840 | | 4,840 | | 4,840 |
| 001-0126 CORRECTIONS DEPARTMENT | 137.28 | 14.619967 | 24,705 | | 24,705 | | 24,705 |
| 001-0130 AGRICULTURE EXTENSION | 11.00 | 1.171471 | 1,980 | | 1,980 | | 1,980 |
| 001-0151 VETERANS SERVICE | 3.00 | 0.319492 | 540 | | 540 | | 540 |
| 001-0160 MOSQUITO CONTROL | 8.49 | 0.904163 | 1,528 | | 1,528 | | 1,528 |
| 001-0170 COUNTY PARKS | 1.86 | 0.198085 | 335 | | 335 | | 335 |
| 001-0171 LIBRARY COOPERATIVE | 1.00 | 0.106497 | 180 | | 180 | | 180 |
| 001-0175 TOURIST DISTRICT PARKS | 7.00 | 0.745482 | 1,260 | | 1,260 | | 1,260 |
| 001-0184 SUPERVISOR OF ELECTIONS | 16.00 | 1.703959 | 2,880 | | 2,880 | | 2,880 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 4.55 | 0.484563 | 819 | | 819 | | 819 |
| 001-7XXXXX GRANTS | 6.31 | 0.671999 | 1,136 | | 1,136 | | 1,136 |
| 101-1001 ENGINEERING DEPARTMENT | 16.03 | 1.707153 | 2,885 | | 2,885 | | 2,885 |
| 101-1002 ROAD DEPARTMENT | 94.09 | 10.020341 | 16,934 | | 16,934 | | 16,934 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 5.00 | 0.532487 | 900 | | 900 | | 900 |
| 101-1004 STORMWATER MANAGEMENT | 8.82 | 0.939307 | 1,587 | | 1,587 | | 1,587 |
| 101 TRANSPORTATION TF GRANTS | 1.00 | 0.106497 | 180 | | 180 | | 180 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 1.00 | 0.106497 | 180 | | 180 | | 180 |
| 104-1152 2ND TDT-ADMINISTRATION | 11.50 | 1.224720 | 2,070 | | 2,070 | | 2,070 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 6.00 | 0.638984 | 1,080 | | 1,080 | | 1,080 |
| 104-1173 3RD TDT-C.C. O & M | 23.50 | 2.502689 | 4,229 | | 4,229 | | 4,229 |
| 104-1175 1ST TDT-BEACHES & PARKS | 3.00 | 0.319492 | 540 | | 540 | | 540 |
| 108 E-911 OPERATIONS FUND | 6.00 | 0.638984 | 1,080 | | 1,080 | | 1,080 |
| 115 UNINCORPORATED PARKS FUND | 13.43 | 1.430260 | 2,417 | | 2,417 | | 2,417 |
| 119 PRISONER BENEFIT FUND | 2.90 | 0.308842 | 522 | | 522 | | 522 |
| 120 ADDITIONAL COURT COST FUND | 6.14 | 0.653894 | 1,105 | | 1,105 | | 1,105 |
| 411 WATER & SEWER FUND | 130.73 | 13.922406 | 23,528 | | 23,528 | | 23,528 |
| 421 AIRPORT FUND | 52.00 | 5.537865 | 9,359 | | 9,359 | | 9,359 |
| 430 SOLID WASTE FUND | 14.19 | 1.511198 | 2,554 | | 2,554 | | 2,554 |
| 441 INSPECTION FUND | 15.21 | 1.619826 | 2,737 | | 2,737 | | 2,737 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 136.11 | 14.495362 | 24,496 | | 24,496 | | 24,496 |
| 501 SELF INSURANCE FUND | 3.00 | 0.319492 | 540 | | 540 | | 540 |
| 502 FLEET OPERATIONS FUND | 22.00 | 2.342943 | 3,959 | | 3,959 | | 3,959 |
| Schedule .4 Total for COUNTY-WIDE GIS SUPPORT | 938.99 | 100.000000 | 168,995 | | 168,995 | 0 | 168,995 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01112 GEOGRAPHICAL INFO SYSTEMS**

Activity - COUNTY-WIDE GIS SUPPORT

Allocation Basis: NUMBER OF EMPLOYEES BY FUND/DEPARTMENT (EXCLUDING POLL WORKERS)
Allocation Source: FY15 PAYROLL REPORT - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-01112 GEOGRAPHICAL INFO SYSTEMS**

| Receiving Department | Total | GIS SERVICES | COUNTY-WIDE GIS SUPPORT |
|-------------------------------------|---------|--------------|-------------------------|
| 001-0101 BOARD COUNTY COMMISSIONER | 4,421 | 2,441 | 1,980 |
| 001-0102 COUNTY ADMINISTRATOR | 4,904 | 3,902 | 1,002 |
| 001-0103 PURCHASING DEPARTMENT | 1,260 | 0 | 1,260 |
| 001-0104 HUMAN RESOURCES | 1,690 | 0 | 1,690 |
| 001-0108 PLANNING DEPARTMENT | 96,927 | 95,307 | 1,620 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 1,440 | 0 | 1,440 |
| 001-01113 SYSTEMS AND NETWORKING | 1,260 | 0 | 1,260 |
| 001-01114 APPLICATIONS & ADMIN | 900 | 0 | 900 |
| 001-0112 FACILITIES MAINTENANCE | 9,458 | 0 | 9,458 |
| 001-0121 EMERGENCY MANAGEMENT | 540 | 0 | 540 |
| 001-0122 COUNTY WARNING POINT | 4,319 | 0 | 4,319 |
| 001-0124 CODE ENFORCEMENT | 441 | 0 | 441 |
| 001-0125 BEACH SAFETY | 4,840 | 0 | 4,840 |
| 001-0126 CORRECTIONS DEPARTMENT | 24,705 | 0 | 24,705 |
| 001-0130 AGRICULTURE EXTENSION | 1,980 | 0 | 1,980 |
| 001-0151 VETERANS SERVICE | 540 | 0 | 540 |
| 001-0160 MOSQUITO CONTROL | 1,528 | 0 | 1,528 |
| 001-0170 COUNTY PARKS | 335 | 0 | 335 |
| 001-0171 LIBRARY COOPERATIVE | 180 | 0 | 180 |
| 001-0175 TOURIST DISTRICT PARKS | 1,260 | 0 | 1,260 |
| 001-0181 PROPERTY APPRAISER | 63,152 | 63,152 | 0 |
| 001-0183 SHERIFF | 44,674 | 44,674 | 0 |
| 001-0184 SUPERVISOR OF ELECTIONS | 13,308 | 10,428 | 2,880 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 819 | 0 | 819 |
| 001-7XXXXX GRANTS | 1,136 | 0 | 1,136 |
| 101-1001 ENGINEERING DEPARTMENT | 114,868 | 111,983 | 2,885 |
| 101-1002 ROAD DEPARTMENT | 16,934 | 0 | 16,934 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 900 | 0 | 900 |
| 101-1004 STORMWATER MANAGEMENT | 1,587 | 0 | 1,587 |
| 101 TRANSPORTATION TF GRANTS | 180 | 0 | 180 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 180 | 0 | 180 |
| 104-1152 2ND TDT-ADMINISTRATION | 46,722 | 44,652 | 2,070 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 1,080 | 0 | 1,080 |
| 104-1173 3RD TDT-C.C. O & M | 4,229 | 0 | 4,229 |
| 104-1175 1ST TDT-BEACHES & PARKS | 540 | 0 | 540 |
| 108 E-911 OPERATIONS FUND | 1,080 | 0 | 1,080 |
| 115 UNINCORPORATED PARKS FUND | 2,417 | 0 | 2,417 |
| 119 PRISONER BENEFIT FUND | 522 | 0 | 522 |
| 120 ADDITIONAL COURT COST FUND | 1,105 | 0 | 1,105 |
| 411 WATER & SEWER FUND | 273,872 | 250,344 | 23,528 |
| 421 AIRPORT FUND | 26,319 | 16,960 | 9,359 |
| 430 SOLID WASTE FUND | 2,554 | 0 | 2,554 |
| 441 INSPECTION FUND | 2,737 | 0 | 2,737 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 153,373 | 128,877 | 24,496 |
| 501 SELF INSURANCE FUND | 540 | 0 | 540 |
| 502 FLEET OPERATIONS FUND | 3,959 | 0 | 3,959 |
| Direct Bill | 0 | 0 | 0 |

OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-01112 GEOGRAPHICAL INFO SYSTEMS

| Receiving Department | Total | GIS SERVICES | COUNTY-WIDE GIS SUPPORT |
|----------------------|---------|--------------|----------------------------|
| Total | 941,715 | 772,720 | 168,995 |

OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .1 - Nature and Extent of Services
For Department 001-01113 SYSTEMS AND NETWORKING

The Systems and Networking Division of the Information Technology Department maintains technical communication architecture utilizing a multiple fiber ring network. Work is coordinated through the Systems And Networks Administrator to ensure proper functioning of network topology and routers. This division also configures and maintains the County Fiber Cisco switches, over 60 servers including the County's Web Server and Intranet/E-mail Servers. Security for the County's network is also a responsibility of this division as well as support to over six hundred clients that continually access the system.

For cost allocation purposes, the costs of **Systems and Networking** have been functionalized and allocated as follows:

Help Desk - costs relating to the County Help Desk function have been allocated based on the number of VoIP phones by benefiting fund/department.

Server Operations - the costs associated with Server Operations are included in this function and allocated using the number of servers supported by benefiting fund/department.

Enterprise Operations - costs of Enterprise Operations are separately identified and allocated using the percentage of support identified to benefiting funds/departments.

Network Connectivity - costs pertaining to Network Connectivity have been allocated based on the number of employees identified to benefiting funds/departments (excluding poll workers).

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 001-01113 SYSTEMS AND NETWORKING**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|--|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 670,773 | | | 670,773 |
| Deductions: | | | | |
| COMPUTER EQUIPMENT | -44,491 | | | |
| Total Deductions: | -44,491 | | | -44,491 |
| Inbound Costs: | | | | |
| 001-0180 CLERK TO THE BCC | 4,341 | 175 | 4,516 | |
| 001-0102 COUNTY ADMINISTRATOR | 4,222 | 1,141 | 5,363 | |
| 001-0104 HUMAN RESOURCES | 3,867 | 351 | 4,218 | |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 1,260 | | 1,260 | |
| 001-01113 SYSTEMS AND NETWORKING | | 29,601 | 29,601 | |
| 001-01114 APPLICATIONS & ADMIN | | 160,999 | 160,999 | |
| 001-01115 TELECOMMUNICATIONS | | 1,190 | 1,190 | |
| 001-0114 GEN SERV-OTHER | | 6,397 | 6,397 | |
| Total Allocated Additions: | 13,690 | 199,854 | 213,544 | 213,544 |
| Total To Be Allocated: | 639,972 | 199,854 | | 839,826 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-01113 SYSTEMS AND NETWORKING**

| | Total | G&A | HELP DESK | SERVER OPERATIONS | ENTERPRISE OPERATIONS |
|---|----------|----------|-----------|-------------------|-----------------------|
| Wages & Benefits | | | | | |
| SALARIES/WAGES-FULL-TIME | 383,136 | 56,206 | 132,374 | 65,286 | 59,578 |
| Other Expense & Cost | | | | | |
| FICA TAXES | 29,542 | 4,334 | 10,206 | 5,034 | 4,594 |
| RETIREMENT CONTRIBUTIONS | 27,829 | 4,083 | 9,615 | 4,742 | 4,327 |
| LIFE & HEALTH INSURANCE | 33,449 | 4,907 | 11,557 | 5,700 | 5,201 |
| CONTRA L&H INS (REBATE) | (1,440) | (211) | (498) | (245) | (224) |
| WORKERS' COMPENSATION | 987 | 145 | 341 | 168 | 153 |
| PS-CONSULTANT | 1,587 | 233 | 548 | 270 | 247 |
| TRAVEL IN-COUNTY | 85 | 12 | 31 | 14 | 13 |
| CELLULAR PHONES/PAGERS | 3,281 | 481 | 1,134 | 559 | 510 |
| POSTAGE/FREIGHT CHARGES | 34 | 5 | 12 | 6 | 5 |
| R/L-FLEET VEHICLES | 30 | 4 | 11 | 5 | 5 |
| INSURANCE-OTHER | 8,115 | 1,190 | 2,804 | 1,383 | 1,262 |
| RM-EQUIPMENT | 120,296 | 17,647 | 41,563 | 20,498 | 18,706 |
| RM-VEHICLES-FLEET | 216 | 32 | 74 | 37 | 34 |
| PRINTING & BINDING | 0 | 0 | 0 | 0 | 0 |
| JOB LISTING EXPENSES | 0 | 0 | 0 | 0 | 0 |
| MOTOR VEHICLE REPORTS | 16 | 2 | 6 | 3 | 2 |
| BACKGROUND CHECKS | 56 | 8 | 19 | 10 | 9 |
| OFFICE SUPPLIES | 1,060 | 156 | 365 | 181 | 165 |
| FLEET FUEL | 235 | 34 | 81 | 40 | 37 |
| CLOTHING/WEARING APPAREL | 28 | 4 | 10 | 5 | 4 |
| COMPUTER SUPPLIES | 15,974 | 2,343 | 5,519 | 2,722 | 2,484 |
| BOOK/PUB/SUB/MEMBERSHIPS | 239 | 35 | 83 | 41 | 37 |
| TRAINING/EDUCATION EXPENS | 1,527 | 224 | 528 | 260 | 237 |
| *COMPUTER EQUIPMENT | 44,491 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 670,773 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | (44,491) | 0 | 0 | 0 | 0 |
| Functional Cost | 626,282 | 91,874 | 216,383 | 106,719 | 97,386 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 13,690 | 0 | 13,690 | 0 | 0 |
| Reallocate Admin Costs | | (91,874) | 91,874 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 639,972 | 0 | 321,947 | 106,719 | 97,386 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 199,854 | 0 | 199,854 | 0 | 0 |
| 2nd Allocation | 199,854 | 0 | 199,854 | 0 | 0 |
| Total For 001-01113 SYSTEMS AND NETWORKING | | | | | |
| Schedule .3 Total | 839,826 | 0 | 521,801 | 106,719 | 97,386 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-01113 SYSTEMS AND NETWORKING**

| | NETWORK CONNECTIVITY |
|--|-------------------------|
| <hr/> | |
| Wages & Benefits | |
| SALARIES/WAGES-FULL-TIME | 69,692 |
| Other Expense & Cost | |
| FICA TAXES | 5,374 |
| RETIREMENT CONTRIBUTIONS | 5,062 |
| LIFE & HEALTH INSURANCE | 6,084 |
| CONTRA L&H INS (REBATE) | (262) |
| WORKERS' COMPENSATION | 180 |
| PS-CONSULTANT | 289 |
| TRAVEL IN-COUNTY | 15 |
| CELLULAR PHONES/PAGERS | 597 |
| POSTAGE/FREIGHT CHARGES | 6 |
| R/L-FLEET VEHICLES | 5 |
| INSURANCE-OTHER | 1,476 |
| RM-EQUIPMENT | 21,882 |
| RM-VEHICLES-FLEET | 39 |
| PRINTING & BINDING | 0 |
| JOB LISTING EXPENSES | 0 |
| MOTOR VEHICLE REPORTS | 3 |
| BACKGROUND CHECKS | 10 |
| OFFICE SUPPLIES | 193 |
| FLEET FUEL | 43 |
| CLOTHING/WEARING APPAREL | 5 |
| COMPUTER SUPPLIES | 2,906 |
| BOOK/PUB/SUB/MEMBERSHIPS | 43 |
| TRAINING/EDUCATION EXPENS | 278 |
| *COMPUTER EQUIPMENT | 0 |
| Departmental Total | |
| Expenditures Per Financial Statement | |
| Deductions | |
| *Total Disallowed Costs | 0 |
| Functional Cost | 113,920 |
| Allocation Step 1 | |
| Inbound - All Others | 0 |
| Reallocate Admin Costs | 0 |
| Unallocated Costs | 0 |
| 1st Allocation | 113,920 |
| Allocation Step 2 | |
| Inbound - All Others | 0 |
| 2nd Allocation | 0 |
| Total For 001-01113 SYSTEMS AND NETWORKING | |
| Schedule .3 Total | 113,920 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01113 SYSTEMS AND NETWORKING**

Activity - HELP DESK

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 001-0180 CLERK TO THE BCC | 1.00 | 1.000000 | 3,220 | | 3,220 | | 3,220 |
| 001-0101 BOARD COUNTY COMMISSIONER | 0.50 | 0.500000 | 1,609 | | 1,609 | 1,054 | 2,663 |
| 001-0102 COUNTY ADMINISTRATOR | 0.50 | 0.500000 | 1,609 | | 1,609 | | 1,609 |
| 001-0103 PURCHASING DEPARTMENT | 2.00 | 2.000000 | 6,440 | | 6,440 | | 6,440 |
| 001-0104 HUMAN RESOURCES | 2.00 | 2.000000 | 6,440 | | 6,440 | | 6,440 |
| 001-0108 PLANNING DEPARTMENT | 3.04 | 3.040000 | 9,789 | | 9,789 | 6,428 | 16,217 |
| 001-0112 FACILITIES MAINTENANCE | 2.00 | 2.000000 | 6,440 | | 6,440 | 4,229 | 10,669 |
| 001-0116 TAX COLLECTOR OPERATING | 1.00 | 1.000000 | 3,220 | | 3,220 | 2,114 | 5,334 |
| 001-0121 EMERGENCY MANAGEMENT | 0.18 | 0.180000 | 577 | | 577 | 377 | 954 |
| 001-0122 COUNTY WARNING POINT | 1.47 | 1.470000 | 4,734 | | 4,734 | 3,107 | 7,841 |
| 001-0124 CODE ENFORCEMENT | 0.83 | 0.830000 | 2,670 | | 2,670 | 1,753 | 4,423 |
| 001-0125 BEACH SAFETY | 1.65 | 1.650000 | 5,312 | | 5,312 | 3,488 | 8,800 |
| 001-0126 CORRECTIONS DEPARTMENT | 11.00 | 11.000000 | 35,394 | | 35,394 | 23,264 | 58,658 |
| 001-0130 AGRICULTURE EXTENSION | 2.00 | 2.000000 | 6,440 | | 6,440 | 4,229 | 10,669 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 5.00 | 5.000000 | 16,100 | | 16,100 | 10,572 | 26,672 |
| 001-0151 VETERANS SERVICE | 1.00 | 1.000000 | 3,220 | | 3,220 | 2,114 | 5,334 |
| 001-0160 MOSQUITO CONTROL | 2.00 | 2.000000 | 6,440 | | 6,440 | 4,229 | 10,669 |
| 001-0171 LIBRARY COOPERATIVE | 5.00 | 5.000000 | 16,100 | | 16,100 | 10,572 | 26,672 |
| 001-0181 PROPERTY APPRAISER | 3.00 | 3.000000 | 9,660 | | 9,660 | 6,343 | 16,003 |
| 001-0183 SHERIFF | 2.00 | 2.000000 | 6,440 | | 6,440 | 4,229 | 10,669 |
| 001-0184 SUPERVISOR OF ELECTIONS | 3.00 | 3.000000 | 9,660 | | 9,660 | 6,343 | 16,003 |
| 001-0601 STATE ATTORNEY OFFICE | 0.50 | 0.500000 | 1,609 | | 1,609 | 1,054 | 2,663 |
| 001-0602 PUBLIC DEFENDER OFFICE | 0.50 | 0.500000 | 1,609 | | 1,609 | 1,054 | 2,663 |
| 001-0603 COURT ADMINISTRATION | 2.00 | 2.000000 | 6,440 | | 6,440 | 4,229 | 10,669 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 1.00 | 1.000000 | 3,220 | | 3,220 | 2,114 | 5,334 |
| 101-1002 ROAD DEPARTMENT | 2.00 | 2.000000 | 6,440 | | 6,440 | 4,229 | 10,669 |
| 104-1152 2ND TDT-ADMINISTRATION | 7.00 | 7.000000 | 22,537 | | 22,537 | 14,806 | 37,343 |
| 108 E-911 OPERATIONS FUND | 0.37 | 0.370000 | 1,191 | | 1,191 | 779 | 1,970 |
| 411 WATER & SEWER FUND | 11.00 | 11.000000 | 35,415 | | 35,415 | 23,305 | 58,720 |
| 421 AIRPORT FUND | 7.00 | 7.000000 | 22,537 | | 22,537 | 14,806 | 37,343 |
| 430 SOLID WASTE FUND | 2.00 | 2.000000 | 6,440 | | 6,440 | 4,229 | 10,669 |
| 441 INSPECTION FUND | 5.13 | 5.130000 | 16,517 | | 16,517 | 10,847 | 27,364 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 8.33 | 8.330000 | 26,818 | | 26,818 | 17,614 | 44,432 |
| 501 SELF INSURANCE FUND | 1.00 | 1.000000 | 3,220 | | 3,220 | 2,114 | 5,334 |
| 502 FLEET OPERATIONS FUND | 2.00 | 2.000000 | 6,440 | | 6,440 | 4,229 | 10,669 |
| Schedule .4 Total for HELP DESK | 100.00 | 100.000000 | 321,947 | | 321,947 | 199,854 | 521,801 |

Allocation Basis: PERCENTAGE OF HELP DESK ASSISTANCE BY BENEFITING FUND/DEPARTMENT
Allocation Source: HELP DESK STATISTICS - INFORMATION TECHNOLOGY

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01113 SYSTEMS AND NETWORKING**

Activity - SERVER OPERATIONS

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001-0101 BOARD COUNTY COMMISSIONER | 0.34 | 0.232877 | 249 | | 249 | | 249 |
| 001-0102 COUNTY ADMINISTRATOR | 0.33 | 0.226027 | 241 | | 241 | | 241 |
| 001-0103 PURCHASING DEPARTMENT | 0.34 | 0.232877 | 249 | | 249 | | 249 |
| 001-0104 HUMAN RESOURCES | 0.33 | 0.226027 | 241 | | 241 | | 241 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 52.00 | 35.616434 | 38,007 | | 38,007 | | 38,007 |
| 001-01113 SYSTEMS AND NETWORKING | 36.67 | 25.116438 | 26,804 | | 26,804 | | 26,804 |
| 001-01114 APPLICATIONS & ADMIN | 10.00 | 6.849315 | 7,310 | | 7,310 | | 7,310 |
| 001-0121 EMERGENCY MANAGEMENT | 3.00 | 2.054795 | 2,193 | | 2,193 | | 2,193 |
| 001-0122 COUNTY WARNING POINT | 6.00 | 4.109589 | 4,386 | | 4,386 | | 4,386 |
| 001-0126 CORRECTIONS DEPARTMENT | 3.00 | 2.054795 | 2,193 | | 2,193 | | 2,193 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 3.00 | 2.054795 | 2,193 | | 2,193 | | 2,193 |
| 001-0160 MOSQUITO CONTROL | 1.00 | 0.684932 | 731 | | 731 | | 731 |
| 001-0171 LIBRARY COOPERATIVE | 7.00 | 4.794521 | 5,117 | | 5,117 | | 5,117 |
| 001-0184 SUPERVISOR OF ELECTIONS | 1.00 | 0.684932 | 731 | | 731 | | 731 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 0.66 | 0.452055 | 482 | | 482 | | 482 |
| 101-1001 ENGINEERING DEPARTMENT | 2.00 | 1.369863 | 1,462 | | 1,462 | | 1,462 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 1.00 | 0.684932 | 731 | | 731 | | 731 |
| 104-1152 2ND TDT-ADMINISTRATION | 2.00 | 1.369863 | 1,462 | | 1,462 | | 1,462 |
| 104-1173 3RD TDT-C.C. O & M | 4.00 | 2.739726 | 2,924 | | 2,924 | | 2,924 |
| 120 ADDITIONAL COURT COST FUND | 3.00 | 2.054795 | 2,193 | | 2,193 | | 2,193 |
| 411 WATER & SEWER FUND | 1.00 | 0.684932 | 731 | | 731 | | 731 |
| 421 AIRPORT FUND | 3.00 | 2.054795 | 2,193 | | 2,193 | | 2,193 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 2.00 | 1.369863 | 1,462 | | 1,462 | | 1,462 |
| 501 SELF INSURANCE FUND | 0.33 | 0.226027 | 241 | | 241 | | 241 |
| 502 FLEET OPERATIONS FUND | 2.00 | 1.369863 | 1,462 | | 1,462 | | 1,462 |
| ALL OTHER | 1.00 | 0.684932 | 731 | | 731 | | 731 |
| Schedule .4 Total for SERVER OPERATIONS | 146.00 | 100.000000 | 106,719 | | 106,719 | 0 | 106,719 |

Allocation Basis: NUMBER OF SERVERS SUPPORTED BY BENEFITING FUND/DEPARTMENT
Allocation Source: IT SERVERS - INFORMATION TECHNOLOGY

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01113 SYSTEMS AND NETWORKING**

Activity - ENTERPRISE OPERATIONS

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 001-0101 BOARD COUNTY COMMISSIONER | 1.00 | 1.000000 | 974 | | 974 | | 974 |
| 001-0102 COUNTY ADMINISTRATOR | 1.00 | 1.000000 | 974 | | 974 | | 974 |
| 001-0103 PURCHASING DEPARTMENT | 2.00 | 2.000000 | 1,948 | | 1,948 | | 1,948 |
| 001-0104 HUMAN RESOURCES | 2.00 | 2.000000 | 1,948 | | 1,948 | | 1,948 |
| 001-0108 PLANNING DEPARTMENT | 3.04 | 3.040000 | 2,961 | | 2,961 | | 2,961 |
| 001-01113 SYSTEMS AND NETWORKING | 2.00 | 2.000000 | 1,948 | | 1,948 | | 1,948 |
| 001-0121 EMERGENCY MANAGEMENT | 0.20 | 0.200000 | 195 | | 195 | | 195 |
| 001-0122 COUNTY WARNING POINT | 1.59 | 1.590000 | 1,548 | | 1,548 | | 1,548 |
| 001-0124 CODE ENFORCEMENT | 0.83 | 0.830000 | 808 | | 808 | | 808 |
| 001-0125 BEACH SAFETY | 1.78 | 1.780000 | 1,733 | | 1,733 | | 1,733 |
| 001-0126 CORRECTIONS DEPARTMENT | 12.00 | 12.000000 | 11,684 | | 11,684 | | 11,684 |
| 001-0130 AGRICULTURE EXTENSION | 3.00 | 3.000000 | 2,922 | | 2,922 | | 2,922 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 6.00 | 6.000000 | 5,843 | | 5,843 | | 5,843 |
| 001-0151 VETERANS SERVICE | 1.00 | 1.000000 | 974 | | 974 | | 974 |
| 001-0160 MOSQUITO CONTROL | 0.49 | 0.490000 | 477 | | 477 | | 477 |
| 001-0170 COUNTY PARKS | 0.11 | 0.110000 | 107 | | 107 | | 107 |
| 001-0171 LIBRARY COOPERATIVE | 6.00 | 6.000000 | 5,843 | | 5,843 | | 5,843 |
| 001-0175 TOURIST DISTRICT PARKS | 0.40 | 0.400000 | 390 | | 390 | | 390 |
| 001-0184 SUPERVISOR OF ELECTIONS | 3.00 | 3.000000 | 2,922 | | 2,922 | | 2,922 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 1.00 | 1.000000 | 974 | | 974 | | 974 |
| 101-1001 ENGINEERING DEPARTMENT | 0.92 | 0.920000 | 896 | | 896 | | 896 |
| 101-1002 ROAD DEPARTMENT | 5.42 | 5.420000 | 5,278 | | 5,278 | | 5,278 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 0.29 | 0.290000 | 282 | | 282 | | 282 |
| 101-1004 STORMWATER MANAGEMENT | 0.51 | 0.510000 | 497 | | 497 | | 497 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 0.15 | 0.150000 | 146 | | 146 | | 146 |
| 104-1152 2ND TDT-ADMINISTRATION | 1.79 | 1.790000 | 1,743 | | 1,743 | | 1,743 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 0.93 | 0.930000 | 906 | | 906 | | 906 |
| 104-1173 3RD TDT-C.C. O & M | 3.66 | 3.660000 | 3,564 | | 3,564 | | 3,564 |
| 104-1175 1ST TDT-BEACHES & PARKS | 0.47 | 0.470000 | 458 | | 458 | | 458 |
| 108 E-911 OPERATIONS FUND | 0.40 | 0.400000 | 390 | | 390 | | 390 |
| 115 UNINCORPORATED PARKS FUND | 0.77 | 0.770000 | 750 | | 750 | | 750 |
| 411 WATER & SEWER FUND | 12.00 | 12.000000 | 11,686 | | 11,686 | | 11,686 |
| 421 AIRPORT FUND | 7.00 | 7.000000 | 6,817 | | 6,817 | | 6,817 |
| 430 SOLID WASTE FUND | 0.82 | 0.820000 | 799 | | 799 | | 799 |
| 441 INSPECTION FUND | 5.13 | 5.130000 | 4,996 | | 4,996 | | 4,996 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 9.03 | 9.030000 | 8,794 | | 8,794 | | 8,794 |
| 501 SELF INSURANCE FUND | 1.00 | 1.000000 | 974 | | 974 | | 974 |
| 502 FLEET OPERATIONS FUND | 1.27 | 1.270000 | 1,237 | | 1,237 | | 1,237 |
| Schedule .4 Total for ENTERPRISE OPERATIONS | 100.00 | 100.000000 | 97,386 | | 97,386 | 0 | 97,386 |

Allocation Basis: PERCENTAGE OF SUPPORT BY BENEFITING FUND/DEPARTMENT
Allocation Source: ENTERPRISE SERVICES BREAKDOWN - INFORMATION TECHNOLOGY

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01113 SYSTEMS AND NETWORKING**

Activity - NETWORK CONNECTIVITY

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001-0101 BOARD COUNTY COMMISSIONER | 11.00 | 1.171471 | 1,335 | | 1,335 | | 1,335 |
| 001-0102 COUNTY ADMINISTRATOR | 5.57 | 0.593191 | 676 | | 676 | | 676 |
| 001-0103 PURCHASING DEPARTMENT | 7.00 | 0.745482 | 849 | | 849 | | 849 |
| 001-0104 HUMAN RESOURCES | 9.39 | 1.000011 | 1,139 | | 1,139 | | 1,139 |
| 001-0108 PLANNING DEPARTMENT | 9.00 | 0.958477 | 1,092 | | 1,092 | | 1,092 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 8.00 | 0.851979 | 971 | | 971 | | 971 |
| 001-01113 SYSTEMS AND NETWORKING | 7.00 | 0.745482 | 849 | | 849 | | 849 |
| 001-01114 APPLICATIONS & ADMIN | 5.00 | 0.532487 | 607 | | 607 | | 607 |
| 001-0112 FACILITIES MAINTENANCE | 52.55 | 5.596439 | 6,375 | | 6,375 | | 6,375 |
| 001-0121 EMERGENCY MANAGEMENT | 3.00 | 0.319492 | 364 | | 364 | | 364 |
| 001-0122 COUNTY WARNING POINT | 24.00 | 2.555938 | 2,912 | | 2,912 | | 2,912 |
| 001-0124 CODE ENFORCEMENT | 2.45 | 0.260919 | 297 | | 297 | | 297 |
| 001-0125 BEACH SAFETY | 26.89 | 2.863715 | 3,262 | | 3,262 | | 3,262 |
| 001-0126 CORRECTIONS DEPARTMENT | 137.28 | 14.619967 | 16,655 | | 16,655 | | 16,655 |
| 001-0130 AGRICULTURE EXTENSION | 11.00 | 1.171471 | 1,335 | | 1,335 | | 1,335 |
| 001-0151 VETERANS SERVICE | 3.00 | 0.319492 | 364 | | 364 | | 364 |
| 001-0160 MOSQUITO CONTROL | 8.49 | 0.904163 | 1,030 | | 1,030 | | 1,030 |
| 001-0170 COUNTY PARKS | 1.86 | 0.198085 | 226 | | 226 | | 226 |
| 001-0171 LIBRARY COOPERATIVE | 1.00 | 0.106497 | 121 | | 121 | | 121 |
| 001-0175 TOURIST DISTRICT PARKS | 7.00 | 0.745482 | 849 | | 849 | | 849 |
| 001-0184 SUPERVISOR OF ELECTIONS | 16.00 | 1.703959 | 1,941 | | 1,941 | | 1,941 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 4.55 | 0.484563 | 552 | | 552 | | 552 |
| 001-7XXXXX GRANTS | 6.31 | 0.671999 | 766 | | 766 | | 766 |
| 101-1001 ENGINEERING DEPARTMENT | 16.03 | 1.707153 | 1,945 | | 1,945 | | 1,945 |
| 101-1002 ROAD DEPARTMENT | 94.09 | 10.020341 | 11,415 | | 11,415 | | 11,415 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 5.00 | 0.532487 | 607 | | 607 | | 607 |
| 101-1004 STORMWATER MANAGEMENT | 8.82 | 0.939307 | 1,070 | | 1,070 | | 1,070 |
| 101 TRANSPORTATION TF GRANTS | 1.00 | 0.106497 | 121 | | 121 | | 121 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 1.00 | 0.106497 | 121 | | 121 | | 121 |
| 104-1152 2ND TDT-ADMINISTRATION | 11.50 | 1.224720 | 1,395 | | 1,395 | | 1,395 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 6.00 | 0.638984 | 728 | | 728 | | 728 |
| 104-1173 3RD TDT-C.C. O & M | 23.50 | 2.502689 | 2,851 | | 2,851 | | 2,851 |
| 104-1175 1ST TDT-BEACHES & PARKS | 3.00 | 0.319492 | 364 | | 364 | | 364 |
| 108 E-911 OPERATIONS FUND | 6.00 | 0.638984 | 728 | | 728 | | 728 |
| 115 UNINCORPORATED PARKS FUND | 13.43 | 1.430260 | 1,629 | | 1,629 | | 1,629 |
| 119 PRISONER BENEFIT FUND | 2.90 | 0.308842 | 352 | | 352 | | 352 |
| 120 ADDITIONAL COURT COST FUND | 6.14 | 0.653894 | 745 | | 745 | | 745 |
| 411 WATER & SEWER FUND | 130.73 | 13.922406 | 15,860 | | 15,860 | | 15,860 |
| 421 AIRPORT FUND | 52.00 | 5.537865 | 6,309 | | 6,309 | | 6,309 |
| 430 SOLID WASTE FUND | 14.19 | 1.511198 | 1,722 | | 1,722 | | 1,722 |
| 441 INSPECTION FUND | 15.21 | 1.619826 | 1,845 | | 1,845 | | 1,845 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 136.11 | 14.495362 | 16,513 | | 16,513 | | 16,513 |
| 501 SELF INSURANCE FUND | 3.00 | 0.319492 | 364 | | 364 | | 364 |
| 502 FLEET OPERATIONS FUND | 22.00 | 2.342943 | 2,669 | | 2,669 | | 2,669 |
| Schedule .4 Total for NETWORK CONNECTIVITY | 938.99 | 100.000000 | 113,920 | | 113,920 | 0 | 113,920 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01113 SYSTEMS AND NETWORKING**

Activity - NETWORK CONNECTIVITY

Allocation Basis: NUMBER OF EMPLOYEES BY FUND/DEPARTMENT (EXCLUDING POLL WORKERS)
Allocation Source: FY15 PAYROLL REPORT - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-01113 SYSTEMS AND NETWORKING**

| Receiving Department | Total | HELP DESK | SERVER OPERATIONS | ENTERPRISE OPERATIONS | NETWORK CONNECTIVITY |
|-------------------------------------|--------|-----------|-------------------|-----------------------|----------------------|
| 001-0180 CLERK TO THE BCC | 3,220 | 3,220 | 0 | 0 | 0 |
| 001-0101 BOARD COUNTY COMMISSIONER | 5,221 | 2,663 | 249 | 974 | 1,335 |
| 001-0102 COUNTY ADMINISTRATOR | 3,500 | 1,609 | 241 | 974 | 676 |
| 001-0103 PURCHASING DEPARTMENT | 9,486 | 6,440 | 249 | 1,948 | 849 |
| 001-0104 HUMAN RESOURCES | 9,768 | 6,440 | 241 | 1,948 | 1,139 |
| 001-0108 PLANNING DEPARTMENT | 20,270 | 16,217 | 0 | 2,961 | 1,092 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 38,978 | 0 | 38,007 | 0 | 971 |
| 001-01113 SYSTEMS AND NETWORKING | 29,601 | 0 | 26,804 | 1,948 | 849 |
| 001-01114 APPLICATIONS & ADMIN | 7,917 | 0 | 7,310 | 0 | 607 |
| 001-0112 FACILITIES MAINTENANCE | 17,044 | 10,669 | 0 | 0 | 6,375 |
| 001-0116 TAX COLLECTOR OPERATING | 5,334 | 5,334 | 0 | 0 | 0 |
| 001-0121 EMERGENCY MANAGEMENT | 3,706 | 954 | 2,193 | 195 | 364 |
| 001-0122 COUNTY WARNING POINT | 16,687 | 7,841 | 4,386 | 1,548 | 2,912 |
| 001-0124 CODE ENFORCEMENT | 5,528 | 4,423 | 0 | 808 | 297 |
| 001-0125 BEACH SAFETY | 13,795 | 8,800 | 0 | 1,733 | 3,262 |
| 001-0126 CORRECTIONS DEPARTMENT | 89,190 | 58,658 | 2,193 | 11,684 | 16,655 |
| 001-0130 AGRICULTURE EXTENSION | 14,926 | 10,669 | 0 | 2,922 | 1,335 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 34,708 | 26,672 | 2,193 | 5,843 | 0 |
| 001-0151 VETERANS SERVICE | 6,672 | 5,334 | 0 | 974 | 364 |
| 001-0160 MOSQUITO CONTROL | 12,907 | 10,669 | 731 | 477 | 1,030 |
| 001-0170 COUNTY PARKS | 333 | 0 | 0 | 107 | 226 |
| 001-0171 LIBRARY COOPERATIVE | 37,753 | 26,672 | 5,117 | 5,843 | 121 |
| 001-0175 TOURIST DISTRICT PARKS | 1,239 | 0 | 0 | 390 | 849 |
| 001-0181 PROPERTY APPRAISER | 16,003 | 16,003 | 0 | 0 | 0 |
| 001-0183 SHERIFF | 10,669 | 10,669 | 0 | 0 | 0 |
| 001-0184 SUPERVISOR OF ELECTIONS | 21,597 | 16,003 | 731 | 2,922 | 1,941 |
| 001-0601 STATE ATTORNEY OFFICE | 2,663 | 2,663 | 0 | 0 | 0 |
| 001-0602 PUBLIC DEFENDER OFFICE | 2,663 | 2,663 | 0 | 0 | 0 |
| 001-0603 COURT ADMINISTRATION | 10,669 | 10,669 | 0 | 0 | 0 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 7,342 | 5,334 | 482 | 974 | 552 |
| 001-7XXXXX GRANTS | 766 | 0 | 0 | 0 | 766 |
| 101-1001 ENGINEERING DEPARTMENT | 4,303 | 0 | 1,462 | 896 | 1,945 |
| 101-1002 ROAD DEPARTMENT | 27,362 | 10,669 | 0 | 5,278 | 11,415 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 1,620 | 0 | 731 | 282 | 607 |
| 101-1004 STORMWATER MANAGEMENT | 1,567 | 0 | 0 | 497 | 1,070 |
| 101 TRANSPORTATION TF GRANTS | 121 | 0 | 0 | 0 | 121 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 267 | 0 | 0 | 146 | 121 |
| 104-1152 2ND TDT-ADMINISTRATION | 41,943 | 37,343 | 1,462 | 1,743 | 1,395 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 1,634 | 0 | 0 | 906 | 728 |
| 104-1173 3RD TDT-C.C. O & M | 9,339 | 0 | 2,924 | 3,564 | 2,851 |
| 104-1175 1ST TDT-BEACHES & PARKS | 822 | 0 | 0 | 458 | 364 |
| 108 E-911 OPERATIONS FUND | 3,088 | 1,970 | 0 | 390 | 728 |
| 115 UNINCORPORATED PARKS FUND | 2,379 | 0 | 0 | 750 | 1,629 |
| 119 PRISONER BENEFIT FUND | 352 | 0 | 0 | 0 | 352 |
| 120 ADDITIONAL COURT COST FUND | 2,938 | 0 | 2,193 | 0 | 745 |
| 411 WATER & SEWER FUND | 86,997 | 58,720 | 731 | 11,686 | 15,860 |
| 421 AIRPORT FUND | 52,662 | 37,343 | 2,193 | 6,817 | 6,309 |
| 430 SOLID WASTE FUND | 13,190 | 10,669 | 0 | 799 | 1,722 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-01113 SYSTEMS AND NETWORKING**

| Receiving Department | Total | HELP DESK | SERVER OPERATIONS | ENTERPRISE OPERATIONS | NETWORK CONNECTIVITY |
|------------------------------------|----------------|----------------|-------------------|-----------------------|----------------------|
| 441 INSPECTION FUND | 34,205 | 27,364 | 0 | 4,996 | 1,845 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 71,201 | 44,432 | 1,462 | 8,794 | 16,513 |
| 501 SELF INSURANCE FUND | 6,913 | 5,334 | 241 | 974 | 364 |
| 502 FLEET OPERATIONS FUND | 16,037 | 10,669 | 1,462 | 1,237 | 2,669 |
| ALL OTHER | 731 | 0 | 731 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 839,826 | 521,801 | 106,719 | 97,386 | 113,920 |

OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .1 - Nature and Extent of Services
For Department 001-01114 APPLICATIONS & ADMIN

The Applications & Admin Division of the Information Technology Department is the link between the business requirements and technology solutions for application system needs. The Division assists with technology planning, evaluation, selection, implementation, and maintenance. The Division also designed, implemented, and maintained the County Voice over Internet Protocol (VoIP) phone system. Maintenance of the County's web page is another function of the Applications Division, where over 400 web pages constantly being updated. The Division has written and currently maintains applications for Public Works, Facility Maintenance, Human Resources and Risk Management.

For cost allocation purposes, the costs of **Applications & Admin** have been functionalized and allocated as follows:

Information Services - the costs of Information Services are included in this function and have been allocated using the number of servers supported by benefiting fund/department.

Website Design & Maintenance - these costs have been allocated based on the number of employees by fund/department (excluding poll workers).

Voice Over Protocol - the cost of VoIP support has been allocated using the number of VoIP phones by benefiting fund/department.

Audio/Video - costs associated with Audio/Video functions have been allocated based on the number of employees by fund/department (excluding poll workers).

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 001-01114 APPLICATIONS & ADMIN**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|--|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 551,133 | | | 551,133 |
| Deductions: | | | | |
| COMPUTER EQUIPMENT | -2,200 | | | |
| Total Deductions: | -2,200 | | | -2,200 |
| Inbound Costs: | | | | |
| DEPRECIATION & AMORTIZATION | 182,863 | | 182,863 | |
| 001-0180 CLERK TO THE BCC | 4,803 | 189 | 4,992 | |
| 001-0102 COUNTY ADMINISTRATOR | 3,015 | 811 | 3,826 | |
| 001-0103 PURCHASING DEPARTMENT | 8,786 | 1,857 | 10,643 | |
| 001-0104 HUMAN RESOURCES | 2,762 | 245 | 3,007 | |
| 001-0107 LEGAL SERVICES | 2,367 | 10 | 2,377 | |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 900 | | 900 | |
| 001-01113 SYSTEMS AND NETWORKING | 7,917 | | 7,917 | |
| 001-01114 APPLICATIONS & ADMIN | | 44,316 | 44,316 | |
| 001-01115 TELECOMMUNICATIONS | | 793 | 793 | |
| 001-0112 FACILITIES MAINTENANCE | | 23,360 | 23,360 | |
| 001-0114 GEN SERV-OTHER | | 4,585 | 4,585 | |
| Total Allocated Additions: | 213,413 | 76,166 | 289,579 | 289,579 |
| Total To Be Allocated: | 762,346 | 76,166 | | 838,512 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-01114 APPLICATIONS & ADMIN**

| | Total | G&A | INFORMATION SERVICES | WEBSITE DESIGN & MAINTENANCE | VOICE OVER PROTOCOL |
|---|---------|-----------|----------------------|------------------------------|---------------------|
| Wages & Benefits | | | | | |
| SALARIES/WAGES-FULL-TIME | 337,947 | 99,154 | 161,640 | 22,642 | 48,631 |
| Other Expense & Cost | | | | | |
| FICA TAXES | 25,291 | 7,420 | 12,098 | 1,694 | 3,639 |
| RETIREMENT CONTRIBUTIONS | 38,438 | 11,278 | 18,385 | 2,575 | 5,531 |
| LIFE & HEALTH INSURANCE | 38,296 | 11,236 | 18,317 | 2,566 | 5,511 |
| CONTRA L&H INS (REBATE) | (1,920) | (563) | (918) | (129) | (276) |
| WORKERS' COMPENSATION | 856 | 251 | 410 | 57 | 123 |
| PS-CONSULTANT | 0 | 0 | 0 | 0 | 0 |
| TRAVEL IN-COUNTY | 1,992 | 584 | 953 | 133 | 287 |
| COMMUNICATIONS SERVICE | 26,121 | 7,664 | 12,493 | 1,750 | 3,759 |
| CELLULAR PHONES/PAGERS | 3,428 | 1,006 | 1,639 | 230 | 493 |
| R/L-BUILDINGS | 46,057 | 13,513 | 22,029 | 3,086 | 6,628 |
| INSURANCE-OTHER | 5,189 | 1,522 | 2,482 | 348 | 747 |
| RM-VEHICLES-FLEET | 0 | 0 | 0 | 0 | 0 |
| RM-TECHNICAL SUPT SERVICE | 26,786 | 7,859 | 12,811 | 1,795 | 3,855 |
| OFFICE SUPPLIES | 318 | 93 | 152 | 21 | 46 |
| FLEET FUEL | 0 | 0 | 0 | 0 | 0 |
| COMPUTER SUPPLIES | 80 | 23 | 39 | 5 | 12 |
| TRAINING/EDUCATION EXPENS | 54 | 16 | 25 | 4 | 8 |
| *COMPUTER EQUIPMENT | 2,200 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 551,133 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | (2,200) | 0 | 0 | 0 | 0 |
| Functional Cost | 548,933 | 161,056 | 262,555 | 36,777 | 78,994 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 213,413 | 0 | 213,413 | 0 | 0 |
| Reallocate Admin Costs | | (161,056) | 161,056 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 762,346 | 0 | 637,024 | 36,777 | 78,994 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 76,166 | 0 | 76,166 | 0 | 0 |
| 2nd Allocation | 76,166 | 0 | 76,166 | 0 | 0 |
| Total For 001-01114 APPLICATIONS & ADMIN | | | | | |
| Schedule .3 Total | 838,512 | 0 | 713,190 | 36,777 | 78,994 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-01114 APPLICATIONS & ADMIN**

AUDIO/VIDEO

| | |
|---|-------|
| <hr/> | |
| Wages & Benefits | |
| SALARIES/WAGES-FULL-TIME | 5,880 |
| | |
| Other Expense & Cost | |
| FICA TAXES | 440 |
| RETIREMENT CONTRIBUTIONS | 669 |
| LIFE & HEALTH INSURANCE | 666 |
| CONTRA L&H INS (REBATE) | (34) |
| WORKERS' COMPENSATION | 15 |
| PS-CONSULTANT | 0 |
| TRAVEL IN-COUNTY | 35 |
| COMMUNICATIONS SERVICE | 455 |
| CELLULAR PHONES/PAGERS | 60 |
| R/L-BUILDINGS | 801 |
| INSURANCE-OTHER | 90 |
| RM-VEHICLES-FLEET | 0 |
| RM-TECHNICAL SUPT SERVICE | 466 |
| OFFICE SUPPLIES | 6 |
| FLEET FUEL | 0 |
| COMPUTER SUPPLIES | 1 |
| TRAINING/EDUCATION EXPENS | 1 |
| *COMPUTER EQUIPMENT | 0 |
| | |
| Departmental Total | |
| Expenditures Per Financial Statement | |
| | |
| Deductions | |
| *Total Disallowed Costs | 0 |
| | |
| Functional Cost | 9,551 |
| | |
| Allocation Step 1 | |
| Inbound - All Others | 0 |
| Reallocate Admin Costs | 0 |
| Unallocated Costs | 0 |
| 1st Allocation | 9,551 |
| | |
| Allocation Step 2 | |
| Inbound - All Others | 0 |
| 2nd Allocation | 0 |
| | |
| Total For 001-01114 APPLICATIONS & ADMIN | |
| Schedule .3 Total | 9,551 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01114 APPLICATIONS & ADMIN**

Activity - INFORMATION SERVICES

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001-0101 BOARD COUNTY COMMISSIONER | 0.34 | 0.232877 | 1,480 | | 1,480 | 552 | 2,032 |
| 001-0102 COUNTY ADMINISTRATOR | 0.33 | 0.226027 | 1,438 | | 1,438 | | 1,438 |
| 001-0103 PURCHASING DEPARTMENT | 0.34 | 0.232877 | 1,480 | | 1,480 | | 1,480 |
| 001-0104 HUMAN RESOURCES | 0.33 | 0.226027 | 1,438 | | 1,438 | | 1,438 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 52.00 | 35.616434 | 226,926 | | 226,926 | | 226,926 |
| 001-01113 SYSTEMS AND NETWORKING | 36.67 | 25.116438 | 159,998 | | 159,998 | | 159,998 |
| 001-01114 APPLICATIONS & ADMIN | 10.00 | 6.849315 | 43,632 | | 43,632 | | 43,632 |
| 001-0121 EMERGENCY MANAGEMENT | 3.00 | 2.054795 | 13,088 | | 13,088 | 4,926 | 18,014 |
| 001-0122 COUNTY WARNING POINT | 6.00 | 4.109589 | 26,180 | | 26,180 | 9,865 | 36,045 |
| 001-0126 CORRECTIONS DEPARTMENT | 3.00 | 2.054795 | 13,088 | | 13,088 | 4,926 | 18,014 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 3.00 | 2.054795 | 13,088 | | 13,088 | 4,926 | 18,014 |
| 001-0160 MOSQUITO CONTROL | 1.00 | 0.684932 | 4,361 | | 4,361 | 1,641 | 6,002 |
| 001-0171 LIBRARY COOPERATIVE | 7.00 | 4.794521 | 30,543 | | 30,543 | 11,582 | 42,125 |
| 001-0184 SUPERVISOR OF ELECTIONS | 1.00 | 0.684932 | 4,361 | | 4,361 | 1,641 | 6,002 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 0.66 | 0.452055 | 2,878 | | 2,878 | 1,082 | 3,960 |
| 101-1001 ENGINEERING DEPARTMENT | 2.00 | 1.369863 | 8,724 | | 8,724 | 3,284 | 12,008 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 1.00 | 0.684932 | 4,361 | | 4,361 | 1,641 | 6,002 |
| 104-1152 2ND TDT-ADMINISTRATION | 2.00 | 1.369863 | 8,724 | | 8,724 | 3,284 | 12,008 |
| 104-1173 3RD TDT-C.C. O & M | 4.00 | 2.739726 | 17,452 | | 17,452 | 6,577 | 24,029 |
| 120 ADDITIONAL COURT COST FUND | 3.00 | 2.054795 | 13,088 | | 13,088 | 4,926 | 18,014 |
| 411 WATER & SEWER FUND | 1.00 | 0.684932 | 4,361 | | 4,361 | 1,641 | 6,002 |
| 421 AIRPORT FUND | 3.00 | 2.054795 | 13,088 | | 13,088 | 4,926 | 18,014 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 2.00 | 1.369863 | 8,724 | | 8,724 | 3,284 | 12,008 |
| 501 SELF INSURANCE FUND | 0.33 | 0.226027 | 1,438 | | 1,438 | 537 | 1,975 |
| 502 FLEET OPERATIONS FUND | 2.00 | 1.369863 | 8,724 | | 8,724 | 3,284 | 12,008 |
| ALL OTHER | 1.00 | 0.684932 | 4,361 | | 4,361 | 1,641 | 6,002 |
| Schedule .4 Total for INFORMATION SERVICES | 146.00 | 100.000000 | 637,024 | | 637,024 | 76,166 | 713,190 |

Allocation Basis: NUMBER OF SERVERS SUPPORTED BY BENEFITING FUND/DEPARTMENT
Allocation Source: IT SERVERS - INFORMATION TECHNOLOGY

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01114 APPLICATIONS & ADMIN**

Activity - WEBSITE DESIGN & MAINTENANCE

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 001-0101 BOARD COUNTY COMMISSIONER | 11.00 | 1.171471 | 431 | | 431 | | 431 |
| 001-0102 COUNTY ADMINISTRATOR | 5.57 | 0.593191 | 218 | | 218 | | 218 |
| 001-0103 PURCHASING DEPARTMENT | 7.00 | 0.745482 | 274 | | 274 | | 274 |
| 001-0104 HUMAN RESOURCES | 9.39 | 1.000011 | 368 | | 368 | | 368 |
| 001-0108 PLANNING DEPARTMENT | 9.00 | 0.958477 | 352 | | 352 | | 352 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 8.00 | 0.851979 | 313 | | 313 | | 313 |
| 001-01113 SYSTEMS AND NETWORKING | 7.00 | 0.745482 | 274 | | 274 | | 274 |
| 001-01114 APPLICATIONS & ADMIN | 5.00 | 0.532487 | 196 | | 196 | | 196 |
| 001-0112 FACILITIES MAINTENANCE | 52.55 | 5.596439 | 2,058 | | 2,058 | | 2,058 |
| 001-0121 EMERGENCY MANAGEMENT | 3.00 | 0.319492 | 117 | | 117 | | 117 |
| 001-0122 COUNTY WARNING POINT | 24.00 | 2.555938 | 940 | | 940 | | 940 |
| 001-0124 CODE ENFORCEMENT | 2.45 | 0.260919 | 96 | | 96 | | 96 |
| 001-0125 BEACH SAFETY | 26.89 | 2.863715 | 1,053 | | 1,053 | | 1,053 |
| 001-0126 CORRECTIONS DEPARTMENT | 137.28 | 14.619967 | 5,380 | | 5,380 | | 5,380 |
| 001-0130 AGRICULTURE EXTENSION | 11.00 | 1.171471 | 431 | | 431 | | 431 |
| 001-0151 VETERANS SERVICE | 3.00 | 0.319492 | 117 | | 117 | | 117 |
| 001-0160 MOSQUITO CONTROL | 8.49 | 0.904163 | 333 | | 333 | | 333 |
| 001-0170 COUNTY PARKS | 1.86 | 0.198085 | 73 | | 73 | | 73 |
| 001-0171 LIBRARY COOPERATIVE | 1.00 | 0.106497 | 39 | | 39 | | 39 |
| 001-0175 TOURIST DISTRICT PARKS | 7.00 | 0.745482 | 274 | | 274 | | 274 |
| 001-0184 SUPERVISOR OF ELECTIONS | 16.00 | 1.703959 | 627 | | 627 | | 627 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 4.55 | 0.484563 | 178 | | 178 | | 178 |
| 001-7XXXXX GRANTS | 6.31 | 0.671999 | 247 | | 247 | | 247 |
| 101-1001 ENGINEERING DEPARTMENT | 16.03 | 1.707153 | 628 | | 628 | | 628 |
| 101-1002 ROAD DEPARTMENT | 94.09 | 10.020341 | 3,685 | | 3,685 | | 3,685 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 5.00 | 0.532487 | 196 | | 196 | | 196 |
| 101-1004 STORMWATER MANAGEMENT | 8.82 | 0.939307 | 345 | | 345 | | 345 |
| 101 TRANSPORTATION TF GRANTS | 1.00 | 0.106497 | 39 | | 39 | | 39 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 1.00 | 0.106497 | 39 | | 39 | | 39 |
| 104-1152 2ND TDT-ADMINISTRATION | 11.50 | 1.224720 | 450 | | 450 | | 450 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 6.00 | 0.638984 | 235 | | 235 | | 235 |
| 104-1173 3RD TDT-C.C. O & M | 23.50 | 2.502689 | 920 | | 920 | | 920 |
| 104-1175 1ST TDT-BEACHES & PARKS | 3.00 | 0.319492 | 117 | | 117 | | 117 |
| 108 E-911 OPERATIONS FUND | 6.00 | 0.638984 | 235 | | 235 | | 235 |
| 115 UNINCORPORATED PARKS FUND | 13.43 | 1.430260 | 526 | | 526 | | 526 |
| 119 PRISONER BENEFIT FUND | 2.90 | 0.308842 | 114 | | 114 | | 114 |
| 120 ADDITIONAL COURT COST FUND | 6.14 | 0.653894 | 240 | | 240 | | 240 |
| 411 WATER & SEWER FUND | 130.73 | 13.922406 | 5,120 | | 5,120 | | 5,120 |
| 421 AIRPORT FUND | 52.00 | 5.537865 | 2,037 | | 2,037 | | 2,037 |
| 430 SOLID WASTE FUND | 14.19 | 1.511198 | 556 | | 556 | | 556 |
| 441 INSPECTION FUND | 15.21 | 1.619826 | 596 | | 596 | | 596 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 136.11 | 14.495362 | 5,331 | | 5,331 | | 5,331 |
| 501 SELF INSURANCE FUND | 3.00 | 0.319492 | 117 | | 117 | | 117 |
| 502 FLEET OPERATIONS FUND | 22.00 | 2.342943 | 862 | | 862 | | 862 |
| Schedule .4 Total for WEBSITE DESIGN & MAINTENANCE | 938.99 | 100.000000 | 36,777 | | 36,777 | 0 | 36,777 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01114 APPLICATIONS & ADMIN**

Activity - WEBSITE DESIGN & MAINTENANCE

Allocation Basis: NUMBER OF EMPLOYEES BY FUND/DEPARTMENT (EXCLUDING POLL WORKERS)
Allocation Source: FY15 PAYROLL REPORT - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01114 APPLICATIONS & ADMIN**

Activity - VOICE OVER PROTOCOL

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 001-0180 CLERK TO THE BCC | 27 | 1.868512 | 1,476 | | 1,476 | | 1,476 |
| 001-0101 BOARD COUNTY COMMISSIONER | 35 | 2.422145 | 1,913 | | 1,913 | | 1,913 |
| 001-0103 PURCHASING DEPARTMENT | 11 | 0.761246 | 601 | | 601 | | 601 |
| 001-0104 HUMAN RESOURCES | 12 | 0.830450 | 656 | | 656 | | 656 |
| 001-0108 PLANNING DEPARTMENT | 13 | 0.899654 | 711 | | 711 | | 711 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 13 | 0.899654 | 711 | | 711 | | 711 |
| 001-01113 SYSTEMS AND NETWORKING | 12 | 0.830450 | 656 | | 656 | | 656 |
| 001-01114 APPLICATIONS & ADMIN | 8 | 0.553633 | 437 | | 437 | | 437 |
| 001-0112 FACILITIES MAINTENANCE | 25 | 1.730104 | 1,367 | | 1,367 | | 1,367 |
| 001-0116 TAX COLLECTOR OPERATING | 67 | 4.636678 | 3,663 | | 3,663 | | 3,663 |
| 001-0121 EMERGENCY MANAGEMENT | 3 | 0.207612 | 164 | | 164 | | 164 |
| 001-0122 COUNTY WARNING POINT | 21 | 1.453287 | 1,148 | | 1,148 | | 1,148 |
| 001-0124 CODE ENFORCEMENT | 3 | 0.207612 | 164 | | 164 | | 164 |
| 001-0125 BEACH SAFETY | 24 | 1.660900 | 1,312 | | 1,312 | | 1,312 |
| 001-0126 CORRECTIONS DEPARTMENT | 69 | 4.775087 | 3,772 | | 3,772 | | 3,772 |
| 001-0130 AGRICULTURE EXTENSION | 18 | 1.245675 | 984 | | 984 | | 984 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 24 | 1.660900 | 1,312 | | 1,312 | | 1,312 |
| 001-0151 VETERANS SERVICE | 6 | 0.415225 | 328 | | 328 | | 328 |
| 001-0160 MOSQUITO CONTROL | 3 | 0.207612 | 164 | | 164 | | 164 |
| 001-0163 HUMAN SERVICES | 36 | 2.491349 | 1,968 | | 1,968 | | 1,968 |
| 001-0170 COUNTY PARKS | 1 | 0.069204 | 55 | | 55 | | 55 |
| 001-0175 TOURIST DISTRICT PARKS | 2 | 0.138408 | 109 | | 109 | | 109 |
| 001-0183 SHERIFF | 184 | 12.733566 | 10,059 | | 10,059 | | 10,059 |
| 001-0184 SUPERVISOR OF ELECTIONS | 52 | 3.598616 | 2,843 | | 2,843 | | 2,843 |
| 001-0601 STATE ATTORNEY OFFICE | 66 | 4.567474 | 3,608 | | 3,608 | | 3,608 |
| 001-0602 PUBLIC DEFENDER OFFICE | 35 | 2.422145 | 1,913 | | 1,913 | | 1,913 |
| 001-0603 COURT ADMINISTRATION | 131 | 9.065744 | 7,161 | | 7,161 | | 7,161 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 8 | 0.553633 | 437 | | 437 | | 437 |
| 101-1001 ENGINEERING DEPARTMENT | 5 | 0.346021 | 273 | | 273 | | 273 |
| 101-1002 ROAD DEPARTMENT | 33 | 2.283737 | 1,804 | | 1,804 | | 1,804 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 2 | 0.138408 | 109 | | 109 | | 109 |
| 101-1004 STORMWATER MANAGEMENT | 3 | 0.207612 | 164 | | 164 | | 164 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 1 | 0.069204 | 55 | | 55 | | 55 |
| 104-1152 2ND TDT-ADMINISTRATION | 13 | 0.899654 | 711 | | 711 | | 711 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 7 | 0.484429 | 383 | | 383 | | 383 |
| 104-1173 3RD TDT-C.C. O & M | 27 | 1.868512 | 1,476 | | 1,476 | | 1,476 |
| 104-1175 1ST TDT-BEACHES & PARKS | 3 | 0.207612 | 164 | | 164 | | 164 |
| 108 E-911 OPERATIONS FUND | 5 | 0.346021 | 273 | | 273 | | 273 |
| 115 UNINCORPORATED PARKS FUND | 5 | 0.346021 | 273 | | 273 | | 273 |
| 120 ADDITIONAL COURT COST FUND | 1 | 0.069204 | 55 | | 55 | | 55 |
| 411 WATER & SEWER FUND | 106 | 7.335640 | 5,795 | | 5,795 | | 5,795 |
| 421 AIRPORT FUND | 55 | 3.806228 | 3,007 | | 3,007 | | 3,007 |
| 430 SOLID WASTE FUND | 5 | 0.346021 | 273 | | 273 | | 273 |
| 441 INSPECTION FUND | 21 | 1.453287 | 1,148 | | 1,148 | | 1,148 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01114 APPLICATIONS & ADMIN**

Activity - VOICE OVER PROTOCOL

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 450 EMERGENCY MEDICAL SERVICE FUND | 119 | 8.235294 | 6,505 | | 6,505 | | 6,505 |
| 501 SELF INSURANCE FUND | 5 | 0.346021 | 273 | | 273 | | 273 |
| 502 FLEET OPERATIONS FUND | 7 | 0.484429 | 383 | | 383 | | 383 |
| CLERK OF COURT | 103 | 7.128028 | 5,631 | | 5,631 | | 5,631 |
| ALL OTHER | 10 | 0.692042 | 547 | | 547 | | 547 |
| Schedule .4 Total for VOICE OVER PROTOCOL | 1,445 | 100.000000 | 78,994 | | 78,994 | 0 | 78,994 |

Allocation Basis: NUMBER OF VOIP PHONES BY BENEFITING FUND/DEPARTMENT
Allocation Source: VOIP PHONES - INFORMATION TECHNOLOGY

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01114 APPLICATIONS & ADMIN**

Activity - AUDIO/VIDEO

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| 001-0101 BOARD COUNTY COMMISSIONER | 11.00 | 1.171471 | 112 | | 112 | | 112 |
| 001-0102 COUNTY ADMINISTRATOR | 5.57 | 0.593191 | 57 | | 57 | | 57 |
| 001-0103 PURCHASING DEPARTMENT | 7.00 | 0.745482 | 71 | | 71 | | 71 |
| 001-0104 HUMAN RESOURCES | 9.39 | 1.000011 | 96 | | 96 | | 96 |
| 001-0108 PLANNING DEPARTMENT | 9.00 | 0.958477 | 92 | | 92 | | 92 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 8.00 | 0.851979 | 81 | | 81 | | 81 |
| 001-01113 SYSTEMS AND NETWORKING | 7.00 | 0.745482 | 71 | | 71 | | 71 |
| 001-01114 APPLICATIONS & ADMIN | 5.00 | 0.532487 | 51 | | 51 | | 51 |
| 001-0112 FACILITIES MAINTENANCE | 52.55 | 5.596439 | 535 | | 535 | | 535 |
| 001-0121 EMERGENCY MANAGEMENT | 3.00 | 0.319492 | 31 | | 31 | | 31 |
| 001-0122 COUNTY WARNING POINT | 24.00 | 2.555938 | 244 | | 244 | | 244 |
| 001-0124 CODE ENFORCEMENT | 2.45 | 0.260919 | 25 | | 25 | | 25 |
| 001-0125 BEACH SAFETY | 26.89 | 2.863715 | 274 | | 274 | | 274 |
| 001-0126 CORRECTIONS DEPARTMENT | 137.28 | 14.619967 | 1,394 | | 1,394 | | 1,394 |
| 001-0130 AGRICULTURE EXTENSION | 11.00 | 1.171471 | 112 | | 112 | | 112 |
| 001-0151 VETERANS SERVICE | 3.00 | 0.319492 | 31 | | 31 | | 31 |
| 001-0160 MOSQUITO CONTROL | 8.49 | 0.904163 | 86 | | 86 | | 86 |
| 001-0170 COUNTY PARKS | 1.86 | 0.198085 | 19 | | 19 | | 19 |
| 001-0171 LIBRARY COOPERATIVE | 1.00 | 0.106497 | 10 | | 10 | | 10 |
| 001-0175 TOURIST DISTRICT PARKS | 7.00 | 0.745482 | 71 | | 71 | | 71 |
| 001-0184 SUPERVISOR OF ELECTIONS | 16.00 | 1.703959 | 163 | | 163 | | 163 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 4.55 | 0.484563 | 46 | | 46 | | 46 |
| 001-7XXXXX GRANTS | 6.31 | 0.671999 | 64 | | 64 | | 64 |
| 101-1001 ENGINEERING DEPARTMENT | 16.03 | 1.707153 | 163 | | 163 | | 163 |
| 101-1002 ROAD DEPARTMENT | 94.09 | 10.020341 | 957 | | 957 | | 957 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 5.00 | 0.532487 | 51 | | 51 | | 51 |
| 101-1004 STORMWATER MANAGEMENT | 8.82 | 0.939307 | 90 | | 90 | | 90 |
| 101 TRANSPORTATION TF GRANTS | 1.00 | 0.106497 | 10 | | 10 | | 10 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 1.00 | 0.106497 | 10 | | 10 | | 10 |
| 104-1152 2ND TDT-ADMINISTRATION | 11.50 | 1.224720 | 117 | | 117 | | 117 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 6.00 | 0.638984 | 61 | | 61 | | 61 |
| 104-1173 3RD TDT-C.C. O & M | 23.50 | 2.502689 | 239 | | 239 | | 239 |
| 104-1175 1ST TDT-BEACHES & PARKS | 3.00 | 0.319492 | 31 | | 31 | | 31 |
| 108 E-911 OPERATIONS FUND | 6.00 | 0.638984 | 61 | | 61 | | 61 |
| 115 UNINCORPORATED PARKS FUND | 13.43 | 1.430260 | 137 | | 137 | | 137 |
| 119 PRISONER BENEFIT FUND | 2.90 | 0.308842 | 29 | | 29 | | 29 |
| 120 ADDITIONAL COURT COST FUND | 6.14 | 0.653894 | 62 | | 62 | | 62 |
| 411 WATER & SEWER FUND | 130.73 | 13.922406 | 1,330 | | 1,330 | | 1,330 |
| 421 AIRPORT FUND | 52.00 | 5.537865 | 529 | | 529 | | 529 |
| 430 SOLID WASTE FUND | 14.19 | 1.511198 | 144 | | 144 | | 144 |
| 441 INSPECTION FUND | 15.21 | 1.619826 | 155 | | 155 | | 155 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 136.11 | 14.495362 | 1,384 | | 1,384 | | 1,384 |
| 501 SELF INSURANCE FUND | 3.00 | 0.319492 | 31 | | 31 | | 31 |
| 502 FLEET OPERATIONS FUND | 22.00 | 2.342943 | 224 | | 224 | | 224 |
| Schedule .4 Total for AUDIO/VIDEO | 938.99 | 100.000000 | 9,551 | | 9,551 | 0 | 9,551 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01114 APPLICATIONS & ADMIN**

Activity - AUDIO/VIDEO

Allocation Basis: NUMBER OF EMPLOYEES BY FUND/DEPARTMENT (EXCLUDING POLL WORKERS)
Allocation Source: FY15 PAYROLL REPORT - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-01114 APPLICATIONS & ADMIN**

| Receiving Department | Total | INFORMATION SERVICES | WEBSITE DESIGN & MAINTENANCE | VOICE OVER PROTOCOL | AUDIO/VIDEO |
|-------------------------------------|---------|----------------------|------------------------------|---------------------|-------------|
| 001-0180 CLERK TO THE BCC | 1,476 | 0 | 0 | 1,476 | 0 |
| 001-0101 BOARD COUNTY COMMISSIONER | 4,488 | 2,032 | 431 | 1,913 | 112 |
| 001-0102 COUNTY ADMINISTRATOR | 1,713 | 1,438 | 218 | 0 | 57 |
| 001-0103 PURCHASING DEPARTMENT | 2,426 | 1,480 | 274 | 601 | 71 |
| 001-0104 HUMAN RESOURCES | 2,558 | 1,438 | 368 | 656 | 96 |
| 001-0108 PLANNING DEPARTMENT | 1,155 | 0 | 352 | 711 | 92 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 228,031 | 226,926 | 313 | 711 | 81 |
| 001-01113 SYSTEMS AND NETWORKING | 160,999 | 159,998 | 274 | 656 | 71 |
| 001-01114 APPLICATIONS & ADMIN | 44,316 | 43,632 | 196 | 437 | 51 |
| 001-0112 FACILITIES MAINTENANCE | 3,960 | 0 | 2,058 | 1,367 | 535 |
| 001-0116 TAX COLLECTOR OPERATING | 3,663 | 0 | 0 | 3,663 | 0 |
| 001-0121 EMERGENCY MANAGEMENT | 18,326 | 18,014 | 117 | 164 | 31 |
| 001-0122 COUNTY WARNING POINT | 38,377 | 36,045 | 940 | 1,148 | 244 |
| 001-0124 CODE ENFORCEMENT | 285 | 0 | 96 | 164 | 25 |
| 001-0125 BEACH SAFETY | 2,639 | 0 | 1,053 | 1,312 | 274 |
| 001-0126 CORRECTIONS DEPARTMENT | 28,560 | 18,014 | 5,380 | 3,772 | 1,394 |
| 001-0130 AGRICULTURE EXTENSION | 1,527 | 0 | 431 | 984 | 112 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 19,326 | 18,014 | 0 | 1,312 | 0 |
| 001-0151 VETERANS SERVICE | 476 | 0 | 117 | 328 | 31 |
| 001-0160 MOSQUITO CONTROL | 6,585 | 6,002 | 333 | 164 | 86 |
| 001-0163 HUMAN SERVICES | 1,968 | 0 | 0 | 1,968 | 0 |
| 001-0170 COUNTY PARKS | 147 | 0 | 73 | 55 | 19 |
| 001-0171 LIBRARY COOPERATIVE | 42,174 | 42,125 | 39 | 0 | 10 |
| 001-0175 TOURIST DISTRICT PARKS | 454 | 0 | 274 | 109 | 71 |
| 001-0183 SHERIFF | 10,059 | 0 | 0 | 10,059 | 0 |
| 001-0184 SUPERVISOR OF ELECTIONS | 9,635 | 6,002 | 627 | 2,843 | 163 |
| 001-0601 STATE ATTORNEY OFFICE | 3,608 | 0 | 0 | 3,608 | 0 |
| 001-0602 PUBLIC DEFENDER OFFICE | 1,913 | 0 | 0 | 1,913 | 0 |
| 001-0603 COURT ADMINISTRATION | 7,161 | 0 | 0 | 7,161 | 0 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 4,621 | 3,960 | 178 | 437 | 46 |
| 001-7XXXXX GRANTS | 311 | 0 | 247 | 0 | 64 |
| 101-1001 ENGINEERING DEPARTMENT | 13,072 | 12,008 | 628 | 273 | 163 |
| 101-1002 ROAD DEPARTMENT | 6,446 | 0 | 3,685 | 1,804 | 957 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 6,358 | 6,002 | 196 | 109 | 51 |
| 101-1004 STORMWATER MANAGEMENT | 599 | 0 | 345 | 164 | 90 |
| 101 TRANSPORTATION TF GRANTS | 49 | 0 | 39 | 0 | 10 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 104 | 0 | 39 | 55 | 10 |
| 104-1152 2ND TDT-ADMINISTRATION | 13,286 | 12,008 | 450 | 711 | 117 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 679 | 0 | 235 | 383 | 61 |
| 104-1173 3RD TDT-C.C. O & M | 26,664 | 24,029 | 920 | 1,476 | 239 |
| 104-1175 1ST TDT-BEACHES & PARKS | 312 | 0 | 117 | 164 | 31 |
| 108 E-911 OPERATIONS FUND | 569 | 0 | 235 | 273 | 61 |
| 115 UNINCORPORATED PARKS FUND | 936 | 0 | 526 | 273 | 137 |
| 119 PRISONER BENEFIT FUND | 143 | 0 | 114 | 0 | 29 |
| 120 ADDITIONAL COURT COST FUND | 18,371 | 18,014 | 240 | 55 | 62 |
| 411 WATER & SEWER FUND | 18,247 | 6,002 | 5,120 | 5,795 | 1,330 |
| 421 AIRPORT FUND | 23,587 | 18,014 | 2,037 | 3,007 | 529 |
| 430 SOLID WASTE FUND | 973 | 0 | 556 | 273 | 144 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-01114 APPLICATIONS & ADMIN**

| Receiving Department | Total | INFORMATION SERVICES | WEBSITE DESIGN & MAINTENANCE | VOICE OVER PROTOCOL | AUDIO/VIDEO |
|------------------------------------|----------------|----------------------|------------------------------|---------------------|--------------|
| 441 INSPECTION FUND | 1,899 | 0 | 596 | 1,148 | 155 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 25,228 | 12,008 | 5,331 | 6,505 | 1,384 |
| 501 SELF INSURANCE FUND | 2,396 | 1,975 | 117 | 273 | 31 |
| 502 FLEET OPERATIONS FUND | 13,477 | 12,008 | 862 | 383 | 224 |
| CLERK OF COURT | 5,631 | 0 | 0 | 5,631 | 0 |
| ALL OTHER | 6,549 | 6,002 | 0 | 547 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 838,512 | 713,190 | 36,777 | 78,994 | 9,551 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .1 - Nature and Extent of Services
For Department 001-01115 TELECOMMUNICATIONS**

The Telecommunications cost center is utilized by the Information Technology Department to account for the current year costs of maintaining and repairing the County fiber optic network.

For cost allocation purposes, the costs recorded to **Telecommunications** have been functionalized and allocated as follows:

County-wide - county-wide costs have been allocated using the number of VoIP phones by fund/department (excluding Water & Sewer).

Water & Sewer - costs identified to the Water & Sewer fund have been separately identified and allocated directly to the Water & Sewer Fund as the sole beneficiary of the service.

Non-County - the costs identified to non-county beneficiaries have been separately identified and allocated directly to All Other.

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 001-01115 TELECOMMUNICATIONS**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 178,455 | | | 178,455 |
| Cost Adjustments: | | | | |
| CHARGES FOR SERVICES | -14,206 | | | |
| Total Departmental Cost Adjustments: | -14,206 | | | -14,206 |
| Inbound Costs: | | | | |
| DEPRECIATION & AMORTIZATION | 10,036 | | 10,036 | |
| 001-0180 CLERK TO THE BCC | 1,427 | 56 | 1,483 | |
| 001-0114 GEN SERV-OTHER | | 419 | 419 | |
| Total Allocated Additions: | 11,463 | 475 | 11,938 | 11,938 |
| Total To Be Allocated: | 175,712 | 475 | | 176,187 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-01115 TELECOMMUNICATIONS**

| | Total | G&A | COUNTY-WIDE | WATER & SEWER | NON-COUNTY |
|---|----------|-----|-------------|---------------|------------|
| Other Expense & Cost | | | | | |
| PS-ENGINEERING | 43,295 | 0 | 29,440 | 10,824 | 3,031 |
| CS-OTHER | 78,784 | 0 | 53,573 | 19,696 | 5,515 |
| TRAVEL IN-COUNTY | 100 | 0 | 68 | 25 | 7 |
| COMMUNICATIONS SERVICE | 1,459 | 0 | 992 | 365 | 102 |
| POSTAGE/FREIGHT CHARGES | 132 | 0 | 90 | 33 | 9 |
| RM-TELECOMMUNICATIONS | 32,262 | 0 | 21,938 | 8,066 | 2,258 |
| RM-FACILITIES | 0 | 0 | 0 | 0 | 0 |
| MISCELLANEOUS CHARGES | 9,782 | 0 | 6,651 | 2,446 | 685 |
| OTHER SUPPLIES | 2,627 | 0 | 1,786 | 657 | 184 |
| BOOK/PUB/SUB/MEMBERSHIPS | 0 | 0 | 0 | 0 | 0 |
| GENERAL GOVERNMENT EQUIP | 10,014 | 0 | 6,809 | 2,504 | 701 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 178,455 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| CHARGES FOR SERVICES | (14,206) | 0 | 0 | 0 | (14,206) |
| Functional Cost | 164,249 | 0 | 121,347 | 44,616 | (1,714) |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 11,463 | 0 | 11,463 | 0 | 0 |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 175,712 | 0 | 132,810 | 44,616 | (1,714) |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 475 | 0 | 475 | 0 | 0 |
| 2nd Allocation | 475 | 0 | 475 | 0 | 0 |
| Total For 001-01115 TELECOMMUNICATIONS | | | | | |
| Schedule .3 Total | 176,187 | 0 | 133,285 | 44,616 | (1,714) |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01115 TELECOMMUNICATIONS**

Activity - COUNTY-WIDE

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 001-0180 CLERK TO THE BCC | 27 | 2.016430 | 2,677 | | 2,677 | | 2,677 |
| 001-0101 BOARD COUNTY COMMISSIONER | 35 | 2.613891 | 3,470 | | 3,470 | 13 | 3,483 |
| 001-0103 PURCHASING DEPARTMENT | 11 | 0.821509 | 1,091 | | 1,091 | | 1,091 |
| 001-0104 HUMAN RESOURCES | 12 | 0.896191 | 1,190 | | 1,190 | | 1,190 |
| 001-0108 PLANNING DEPARTMENT | 13 | 0.970874 | 1,288 | | 1,288 | 4 | 1,292 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 13 | 0.970874 | 1,288 | | 1,288 | | 1,288 |
| 001-01113 SYSTEMS AND NETWORKING | 12 | 0.896191 | 1,190 | | 1,190 | | 1,190 |
| 001-01114 APPLICATIONS & ADMIN | 8 | 0.597461 | 793 | | 793 | | 793 |
| 001-0112 FACILITIES MAINTENANCE | 25 | 1.867065 | 2,480 | | 2,480 | 8 | 2,488 |
| 001-0116 TAX COLLECTOR OPERATING | 67 | 5.003734 | 6,645 | | 6,645 | 25 | 6,670 |
| 001-0121 EMERGENCY MANAGEMENT | 3 | 0.224048 | 298 | | 298 | 1 | 299 |
| 001-0122 COUNTY WARNING POINT | 21 | 1.568335 | 2,082 | | 2,082 | 7 | 2,089 |
| 001-0124 CODE ENFORCEMENT | 3 | 0.224048 | 298 | | 298 | 1 | 299 |
| 001-0125 BEACH SAFETY | 24 | 1.792382 | 2,380 | | 2,380 | 8 | 2,388 |
| 001-0126 CORRECTIONS DEPARTMENT | 69 | 5.153099 | 6,844 | | 6,844 | 26 | 6,870 |
| 001-0130 AGRICULTURE EXTENSION | 18 | 1.344287 | 1,785 | | 1,785 | 6 | 1,791 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 24 | 1.792382 | 2,380 | | 2,380 | 8 | 2,388 |
| 001-0151 VETERANS SERVICE | 6 | 0.448096 | 595 | | 595 | 2 | 597 |
| 001-0160 MOSQUITO CONTROL | 3 | 0.224048 | 298 | | 298 | 1 | 299 |
| 001-0163 HUMAN SERVICES | 36 | 2.688574 | 3,571 | | 3,571 | 13 | 3,584 |
| 001-0170 COUNTY PARKS | 1 | 0.074683 | 99 | | 99 | | 99 |
| 001-0175 TOURIST DISTRICT PARKS | 2 | 0.149365 | 198 | | 198 | 1 | 199 |
| 001-0183 SHERIFF | 184 | 13.741595 | 18,270 | | 18,270 | 86 | 18,356 |
| 001-0184 SUPERVISOR OF ELECTIONS | 52 | 3.883495 | 5,159 | | 5,159 | 19 | 5,178 |
| 001-0601 STATE ATTORNEY OFFICE | 66 | 4.929052 | 6,546 | | 6,546 | 25 | 6,571 |
| 001-0602 PUBLIC DEFENDER OFFICE | 35 | 2.613891 | 3,470 | | 3,470 | 13 | 3,483 |
| 001-0603 COURT ADMINISTRATION | 131 | 9.783420 | 12,994 | | 12,994 | 49 | 13,043 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 8 | 0.597461 | 793 | | 793 | 3 | 796 |
| 101-1001 ENGINEERING DEPARTMENT | 5 | 0.373413 | 495 | | 495 | 2 | 497 |
| 101-1002 ROAD DEPARTMENT | 33 | 2.464526 | 3,273 | | 3,273 | 12 | 3,285 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 2 | 0.149365 | 198 | | 198 | 1 | 199 |
| 101-1004 STORMWATER MANAGEMENT | 3 | 0.224048 | 298 | | 298 | 1 | 299 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 1 | 0.074683 | 99 | | 99 | | 99 |
| 104-1152 2ND TDT-ADMINISTRATION | 13 | 0.970874 | 1,288 | | 1,288 | 4 | 1,292 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 7 | 0.522778 | 693 | | 693 | 2 | 695 |
| 104-1173 3RD TDT-C.C. O & M | 27 | 2.016430 | 2,677 | | 2,677 | 9 | 2,686 |
| 104-1175 1ST TDT-BEACHES & PARKS | 3 | 0.224048 | 298 | | 298 | 1 | 299 |
| 108 E-911 OPERATIONS FUND | 5 | 0.373413 | 495 | | 495 | 2 | 497 |
| 115 UNINCORPORATED PARKS FUND | 5 | 0.373413 | 495 | | 495 | 2 | 497 |
| 120 ADDITIONAL COURT COST FUND | 1 | 0.074683 | 99 | | 99 | | 99 |
| 421 AIRPORT FUND | 55 | 4.107543 | 5,455 | | 5,455 | 21 | 5,476 |
| 430 SOLID WASTE FUND | 5 | 0.373413 | 495 | | 495 | 2 | 497 |
| 441 INSPECTION FUND | 21 | 1.568335 | 2,082 | | 2,082 | 7 | 2,089 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 119 | 8.887229 | 11,803 | | 11,803 | 45 | 11,848 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01115 TELECOMMUNICATIONS**

Activity - COUNTY-WIDE

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-----------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 501 SELF INSURANCE FUND | 5 | 0.373413 | 495 | | 495 | 2 | 497 |
| 502 FLEET OPERATIONS FUND | 7 | 0.522778 | 693 | | 693 | 2 | 695 |
| CLERK OF COURT | 103 | 7.692308 | 10,215 | | 10,215 | 38 | 10,253 |
| ALL OTHER | 10 | 0.746826 | 992 | | 992 | 3 | 995 |
| Schedule .4 Total for COUNTY-WIDE | 1,339 | 100.000000 | 132,810 | | 132,810 | 475 | 133,285 |

Allocation Basis: NUMBER OF VOIP PHONES BY FUND/DEPARTMENT (EXCLUDING WATER & SEWER)

Allocation Source: VOIP PHONES - INFORMATION TECHNOLOGY

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01115 TELECOMMUNICATIONS**

Activity - WATER & SEWER

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| 411 WATER & SEWER FUND | 100 | 100.000000 | 44,616 | | 44,616 | | 44,616 |
| Schedule .4 Total for WATER & SEWER | 100 | 100.000000 | 44,616 | | 44,616 | 0 | 44,616 |

Allocation Basis: DIRECT ALLOCATION TO WATER & SEWER FUND
Allocation Source: DIRECT ASSIGNMENT AS THE SOLE BENEFICIARY OF SERVICE

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01115 TELECOMMUNICATIONS**

Activity - NON-COUNTY

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|----------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| ALL OTHER | 100 | 100.000000 | (1,714) | | (1,714) | | (1,714) |
| Schedule .4 Total for NON-COUNTY | 100 | 100.000000 | (1,714) | | (1,714) | 0 | (1,714) |

Allocation Basis: DIRECT ALLOCATION TO ALL OTHER (DOES NOT BENEFIT COUNTY FUND/DEPT)
Allocation Source: DIRECT ASSIGNMENT AS THE SOLE BENEFICIARY OF SERVICE

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-01115 TELECOMMUNICATIONS**

| Receiving Department | Total | COUNTY-WIDE | WATER & SEWER | NON-COUNTY |
|-------------------------------------|--------|-------------|---------------|------------|
| 001-0180 CLERK TO THE BCC | 2,677 | 2,677 | 0 | 0 |
| 001-0101 BOARD COUNTY COMMISSIONER | 3,483 | 3,483 | 0 | 0 |
| 001-0103 PURCHASING DEPARTMENT | 1,091 | 1,091 | 0 | 0 |
| 001-0104 HUMAN RESOURCES | 1,190 | 1,190 | 0 | 0 |
| 001-0108 PLANNING DEPARTMENT | 1,292 | 1,292 | 0 | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 1,288 | 1,288 | 0 | 0 |
| 001-01113 SYSTEMS AND NETWORKING | 1,190 | 1,190 | 0 | 0 |
| 001-01114 APPLICATIONS & ADMIN | 793 | 793 | 0 | 0 |
| 001-0112 FACILITIES MAINTENANCE | 2,488 | 2,488 | 0 | 0 |
| 001-0116 TAX COLLECTOR OPERATING | 6,670 | 6,670 | 0 | 0 |
| 001-0121 EMERGENCY MANAGEMENT | 299 | 299 | 0 | 0 |
| 001-0122 COUNTY WARNING POINT | 2,089 | 2,089 | 0 | 0 |
| 001-0124 CODE ENFORCEMENT | 299 | 299 | 0 | 0 |
| 001-0125 BEACH SAFETY | 2,388 | 2,388 | 0 | 0 |
| 001-0126 CORRECTIONS DEPARTMENT | 6,870 | 6,870 | 0 | 0 |
| 001-0130 AGRICULTURE EXTENSION | 1,791 | 1,791 | 0 | 0 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 2,388 | 2,388 | 0 | 0 |
| 001-0151 VETERANS SERVICE | 597 | 597 | 0 | 0 |
| 001-0160 MOSQUITO CONTROL | 299 | 299 | 0 | 0 |
| 001-0163 HUMAN SERVICES | 3,584 | 3,584 | 0 | 0 |
| 001-0170 COUNTY PARKS | 99 | 99 | 0 | 0 |
| 001-0175 TOURIST DISTRICT PARKS | 199 | 199 | 0 | 0 |
| 001-0183 SHERIFF | 18,356 | 18,356 | 0 | 0 |
| 001-0184 SUPERVISOR OF ELECTIONS | 5,178 | 5,178 | 0 | 0 |
| 001-0601 STATE ATTORNEY OFFICE | 6,571 | 6,571 | 0 | 0 |
| 001-0602 PUBLIC DEFENDER OFFICE | 3,483 | 3,483 | 0 | 0 |
| 001-0603 COURT ADMINISTRATION | 13,043 | 13,043 | 0 | 0 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 796 | 796 | 0 | 0 |
| 101-1001 ENGINEERING DEPARTMENT | 497 | 497 | 0 | 0 |
| 101-1002 ROAD DEPARTMENT | 3,285 | 3,285 | 0 | 0 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 199 | 199 | 0 | 0 |
| 101-1004 STORMWATER MANAGEMENT | 299 | 299 | 0 | 0 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 99 | 99 | 0 | 0 |
| 104-1152 2ND TDT-ADMINISTRATION | 1,292 | 1,292 | 0 | 0 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 695 | 695 | 0 | 0 |
| 104-1173 3RD TDT-C.C. O & M | 2,686 | 2,686 | 0 | 0 |
| 104-1175 1ST TDT-BEACHES & PARKS | 299 | 299 | 0 | 0 |
| 108 E-911 OPERATIONS FUND | 497 | 497 | 0 | 0 |
| 115 UNINCORPORATED PARKS FUND | 497 | 497 | 0 | 0 |
| 120 ADDITIONAL COURT COST FUND | 99 | 99 | 0 | 0 |
| 411 WATER & SEWER FUND | 44,616 | 0 | 44,616 | 0 |
| 421 AIRPORT FUND | 5,476 | 5,476 | 0 | 0 |
| 430 SOLID WASTE FUND | 497 | 497 | 0 | 0 |
| 441 INSPECTION FUND | 2,089 | 2,089 | 0 | 0 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 11,848 | 11,848 | 0 | 0 |
| 501 SELF INSURANCE FUND | 497 | 497 | 0 | 0 |
| 502 FLEET OPERATIONS FUND | 695 | 695 | 0 | 0 |

OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-01115 TELECOMMUNICATIONS

| Receiving Department | Total | COUNTY-WIDE | WATER & SEWER | NON-COUNTY |
|----------------------|---------|-------------|---------------|------------|
| CLERK OF COURT | 10,253 | 10,253 | 0 | 0 |
| ALL OTHER | (719) | 995 | 0 | (1,714) |
| Direct Bill | 0 | 0 | 0 | 0 |
| Total | 176,187 | 133,285 | 44,616 | (1,714) |

OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .1 - Nature and Extent of Services
For Department 001-0112 FACILITIES MAINTENANCE

The Facility Maintenance Department serves the citizens of Okaloosa County by constructing, expanding, remodeling, repairing, and maintaining the various county owned and leased facilities, and by providing custodial and grounds keeping services as directed by the Board of County Commissioners and the County Administrator.

The Facility Maintenance Department provides services to:

- The Board of County Commissioners
- All County Departments under the BCC
- All County Airports
- All County Parks
- All County Constitutional Officers
- And other facilities as directed by the BCC and the County Administrator

Facility Maintenance employs a staff of 48 highly skilled professional supervisors, trades and crafts personnel, custodians and grounds keepers, and supply and administrative personnel. In addition to responding to daily requests for services, Facilities Maintenance personnel respond 24/7 to emergency service request situations, which involve matters of public safety and the destruction or imminent degradation of the facilities with which the Department has been charged.

For cost allocation purposes, the costs of **Facilities Maintenance** have been functionalized according to the services provided and allocated as follows:

HVAC - these costs have been allocated based on the total HVAC square footage maintained by benefiting fund/department.

Plumbing - these costs have been allocated based on the total Plumbing square footage maintained by benefiting fund/department.

Electrical - these costs have been allocated based on the total Electrical square footage maintained by benefiting fund/department.

Structural - these costs have been allocated based on the total Structural square footage maintained by benefiting fund/department.

Custodial - these costs have been allocated based on the total Custodial square footage maintained by benefiting fund/department.

Landscaping - these costs have been allocated based on the total Landscaping square footage maintained by benefiting fund/department.

Direct - costs directly identified to specific departments have been separately identified and allocated to the benefiting fund/department using the actual facilities maintenance cost.

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 001-0112 FACILITIES MAINTENANCE**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|--|------------------|----------------|----------------|------------------|
| Expenditures Per Financial Statement: | 3,101,564 | | | 3,101,564 |
| Deductions: | | | | |
| GENERAL GOVERNMENT EQUIP | -23,632 | | | |
| VEHICLES | -27,499 | | | |
| Total Deductions: | <u>-51,131</u> | | | -51,131 |
| Cost Adjustments: | | | | |
| CHARGES FOR SERVICES | -18,600 | | | |
| IN-HOUSE REIMBURSABLES | -817 | | | |
| REIMBURSEMENT-UTILITIES | -45,345 | | | |
| OTHER MISC REVENUE | -2,285 | | | |
| Total Departmental Cost Adjustments: | <u>-67,047</u> | | | -67,047 |
| Inbound Costs: | | | | |
| BUILDING DEPRECIATION | 627 | | 627 | |
| DEPRECIATION & AMORTIZATION | 20,605 | | 20,605 | |
| 001-0180 CLERK TO THE BCC | 32,938 | 1,348 | 34,286 | |
| 001-0102 COUNTY ADMINISTRATOR | 31,696 | 8,598 | 40,294 | |
| 001-0103 PURCHASING DEPARTMENT | 18,964 | 4,014 | 22,978 | |
| 001-0104 HUMAN RESOURCES | 29,038 | 2,659 | 31,697 | |
| 001-0107 LEGAL SERVICES | 8,581 | 40 | 8,621 | |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 9,458 | | 9,458 | |
| 001-01113 SYSTEMS AND NETWORKING | 12,815 | 4,229 | 17,044 | |
| 001-01114 APPLICATIONS & ADMIN | 3,960 | | 3,960 | |
| 001-01115 TELECOMMUNICATIONS | 2,480 | 8 | 2,488 | |
| 001-0112 FACILITIES MAINTENANCE | | 132,119 | 132,119 | |
| 001-0114 GEN SERV-OTHER | | 72,051 | 72,051 | |
| Total Allocated Additions: | <u>171,162</u> | <u>225,066</u> | <u>396,228</u> | 396,228 |
| Total To Be Allocated: | <u>3,154,548</u> | <u>225,066</u> | | <u>3,379,614</u> |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0112 FACILITIES MAINTENANCE**

| | Total | G&A | HVAC | PLUMBING | ELECTRICAL |
|---------------------------------|-----------|---------|---------|----------|------------|
| Wages & Benefits | | | | | |
| SALARIES/WAGES-FULL-TIME | 1,604,249 | 161,708 | 187,055 | 127,377 | 202,135 |
| Other Expense & Cost | | | | | |
| CONTRA PAYROLL-GRANTS | (1,624) | (164) | (189) | (129) | (205) |
| OVERTIME | 19,427 | 1,958 | 2,265 | 1,543 | 2,448 |
| FICA TAXES | 119,691 | 12,065 | 13,956 | 9,503 | 15,081 |
| RETIREMENT CONTRIBUTIONS | 127,362 | 12,838 | 14,850 | 10,113 | 16,048 |
| LIFE & HEALTH INSURANCE | 346,264 | 34,903 | 40,374 | 27,493 | 43,629 |
| CONTRA L&H INS (REBATE) | (17,660) | (1,780) | (2,059) | (1,402) | (2,225) |
| WORKERS' COMPENSATION | 80,032 | 8,067 | 9,332 | 6,355 | 10,084 |
| UNEMPLOYMENT COMPENSATION | 2,475 | 249 | 289 | 197 | 312 |
| CS-PERSONNEL | 55,061 | 5,550 | 6,420 | 4,372 | 6,938 |
| CS-OTHER | 0 | 0 | 0 | 0 | 0 |
| TRAVEL OUT-OF-COUNTY | 299 | 30 | 35 | 24 | 38 |
| TRAVEL LODGING EXPENSES | 83 | 8 | 10 | 7 | 10 |
| COMMUNICATIONS SERVICE | 290 | 29 | 34 | 23 | 37 |
| CELLULAR PHONES/PAGERS | 5,615 | 566 | 655 | 446 | 707 |
| POSTAGE/FREIGHT CHARGES | 196 | 20 | 23 | 16 | 25 |
| UTILITIES-C & D DEBRIS | 5,109 | 515 | 596 | 406 | 644 |
| INSURANCE-OTHER | 58,500 | 5,897 | 6,821 | 4,645 | 7,371 |
| RM-FACILITIES | 223,659 | 22,545 | 26,079 | 17,759 | 28,181 |
| RM-CORRECTIONS FACILITIES | 73,535 | 0 | 0 | 0 | 0 |
| RM-HEAD START | 3,901 | 0 | 0 | 0 | 0 |
| RM-EQUIPMENT | 6,836 | 689 | 797 | 543 | 861 |
| RM-AIR CONDITIONING | 61,505 | 0 | 61,505 | 0 | 0 |
| RM-VEHICLES-FLEET | 64,380 | 6,490 | 7,507 | 5,112 | 8,112 |
| RM-MAJOR PROJECTS | 42,411 | 4,275 | 4,945 | 3,367 | 5,344 |
| PRINTING & BINDING | 136 | 14 | 16 | 11 | 17 |
| MISCELLANEOUS CHARGES | 374 | 38 | 44 | 30 | 47 |
| LEGAL ADVERTISING | 127 | 13 | 15 | 10 | 16 |
| JOB LISTING EXPENSES | 0 | 0 | 0 | 0 | 0 |
| MOTOR VEHICLE REPORTS | 379 | 38 | 44 | 30 | 48 |
| BACKGROUND CHECKS | 777 | 78 | 91 | 62 | 98 |
| RANDOM DRUG TESTING | 222 | 22 | 26 | 18 | 28 |
| OFFICE SUPPLIES | 3,045 | 307 | 355 | 242 | 384 |
| FLEET FUEL | 66,575 | 6,711 | 7,763 | 5,286 | 8,388 |
| SIGN MATERIALS | 0 | 0 | 0 | 0 | 0 |
| CLOTHING/WEARING APPAREL | 3,316 | 334 | 387 | 263 | 418 |
| PROTECTIVE APPAREL | 3,834 | 386 | 447 | 304 | 483 |
| SAFETY SUPPLIES | 1,934 | 195 | 226 | 154 | 244 |
| TOOLS & SMALL IMPLEMENTS | 6,627 | 668 | 773 | 526 | 835 |
| CHEMICAL SUPPLIES | 3,646 | 368 | 425 | 289 | 459 |
| JANITORIAL SUPPLIES | 60,673 | 6,116 | 7,074 | 4,817 | 7,645 |
| GROUND MAINTENANCE SUPPLY | 1,527 | 154 | 178 | 121 | 192 |
| COMPUTER SUPPLIES | 834 | 84 | 97 | 66 | 105 |
| SUPPLIES-IN-HOUSE-FM | 6,724 | 678 | 784 | 534 | 847 |
| OTHER SUPPLIES | 6,787 | 684 | 791 | 539 | 855 |
| BOOK/PUB/SUB/MEMBERSHIPS | 431 | 43 | 50 | 34 | 54 |
| TRAINING/EDUCATION EXPENS | 869 | 88 | 101 | 69 | 109 |
| *GENERAL GOVERNMENT EQUIP | 23,632 | 0 | 0 | 0 | 0 |
| *VEHICLES | 27,499 | 0 | 0 | 0 | 0 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0112 FACILITIES MAINTENANCE**

| | Total | G&A | HVAC | PLUMBING | ELECTRICAL |
|--|------------------|----------------|----------------|----------------|----------------|
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 3,101,564 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | (51,131) | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| CHARGES FOR SERVICES | (18,600) | (18,600) | 0 | 0 | 0 |
| IN-HOUSE REIMBURSABLES | (817) | (817) | 0 | 0 | 0 |
| REIMBURSEMENT-UTILITIES | (45,345) | (45,345) | 0 | 0 | 0 |
| OTHER MISC REVENUE | (2,285) | (2,285) | 0 | 0 | 0 |
| Functional Cost | 2,983,386 | 226,430 | 400,987 | 231,175 | 366,847 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 171,162 | 171,162 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (397,592) | 57,828 | 33,339 | 52,903 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 3,154,548 | 0 | 458,815 | 264,514 | 419,750 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 225,066 | 225,066 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (225,066) | 32,733 | 18,871 | 29,948 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 225,066 | 0 | 32,733 | 18,871 | 29,948 |
| Total For 001-0112 FACILITIES MAINTENANCE | | | | | |
| Schedule .3 Total | 3,379,614 | 0 | 491,548 | 283,385 | 449,698 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0112 FACILITIES MAINTENANCE**

| | STRUCTURAL | CUSTODIAL | LANDSCAPING | DIRECT |
|---------------------------------|------------|-----------|-------------|--------|
| <u>Wages & Benefits</u> | | | | |
| SALARIES/WAGES-FULL-TIME | 474,698 | 347,962 | 103,314 | 0 |
| <u>Other Expense & Cost</u> | | | | |
| CONTRA PAYROLL-GRANTS | (481) | (352) | (104) | 0 |
| OVERTIME | 5,748 | 4,214 | 1,251 | 0 |
| FICA TAXES | 35,417 | 25,961 | 7,708 | 0 |
| RETIREMENT CONTRIBUTIONS | 37,686 | 27,625 | 8,202 | 0 |
| LIFE & HEALTH INSURANCE | 102,461 | 75,105 | 22,299 | 0 |
| CONTRA L&H INS (REBATE) | (5,226) | (3,830) | (1,138) | 0 |
| WORKERS' COMPENSATION | 23,681 | 17,359 | 5,154 | 0 |
| UNEMPLOYMENT COMPENSATION | 732 | 537 | 159 | 0 |
| CS-PERSONNEL | 16,292 | 11,943 | 3,546 | 0 |
| CS-OTHER | 0 | 0 | 0 | 0 |
| TRAVEL OUT-OF-COUNTY | 88 | 65 | 19 | 0 |
| TRAVEL LODGING EXPENSES | 25 | 18 | 5 | 0 |
| COMMUNICATIONS SERVICE | 85 | 63 | 19 | 0 |
| CELLULAR PHONES/PAGERS | 1,661 | 1,218 | 362 | 0 |
| POSTAGE/FREIGHT CHARGES | 56 | 43 | 13 | 0 |
| UTILITIES-C & D DEBRIS | 1,511 | 1,108 | 329 | 0 |
| INSURANCE-OTHER | 17,310 | 12,689 | 3,767 | 0 |
| RM-FACILITIES | 66,179 | 48,512 | 14,404 | 0 |
| RM-CORRECTIONS FACILITIES | 0 | 0 | 0 | 73,535 |
| RM-HEAD START | 0 | 0 | 0 | 3,901 |
| RM-EQUIPMENT | 2,023 | 1,483 | 440 | 0 |
| RM-AIR CONDITIONING | 0 | 0 | 0 | 0 |
| RM-VEHICLES-FLEET | 19,049 | 13,964 | 4,146 | 0 |
| RM-MAJOR PROJECTS | 12,550 | 9,199 | 2,731 | 0 |
| PRINTING & BINDING | 40 | 29 | 9 | 0 |
| MISCELLANEOUS CHARGES | 110 | 81 | 24 | 0 |
| LEGAL ADVERTISING | 37 | 28 | 8 | 0 |
| JOB LISTING EXPENSES | 0 | 0 | 0 | 0 |
| MOTOR VEHICLE REPORTS | 113 | 82 | 24 | 0 |
| BACKGROUND CHECKS | 229 | 169 | 50 | 0 |
| RANDOM DRUG TESTING | 66 | 48 | 14 | 0 |
| OFFICE SUPPLIES | 901 | 660 | 196 | 0 |
| FLEET FUEL | 19,700 | 14,440 | 4,287 | 0 |
| SIGN MATERIALS | 0 | 0 | 0 | 0 |
| CLOTHING/WEARING APPAREL | 981 | 719 | 214 | 0 |
| PROTECTIVE APPAREL | 1,135 | 832 | 247 | 0 |
| SAFETY SUPPLIES | 571 | 419 | 125 | 0 |
| TOOLS & SMALL IMPLEMENTS | 1,961 | 1,437 | 427 | 0 |
| CHEMICAL SUPPLIES | 1,079 | 791 | 235 | 0 |
| JANITORIAL SUPPLIES | 17,954 | 13,160 | 3,907 | 0 |
| GROUND MAINTENANCE SUPPLY | 453 | 331 | 98 | 0 |
| COMPUTER SUPPLIES | 247 | 181 | 54 | 0 |
| SUPPLIES-IN-HOUSE-FM | 1,990 | 1,458 | 433 | 0 |
| OTHER SUPPLIES | 2,009 | 1,472 | 437 | 0 |
| BOOK/PUB/SUB/MEMBERSHIPS | 129 | 93 | 28 | 0 |
| TRAINING/EDUCATION EXPENS | 258 | 188 | 56 | 0 |
| *GENERAL GOVERNMENT EQUIP | 0 | 0 | 0 | 0 |
| *VEHICLES | 0 | 0 | 0 | 0 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0112 FACILITIES MAINTENANCE**

| | STRUCTURAL | CUSTODIAL | LANDSCAPING | DIRECT |
|---|------------|-----------|-------------|--------|
| <hr/> | | | | |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | | | | |
| <hr/> | | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 |
| <hr/> | | | | |
| Cost Adjustments | | | | |
| CHARGES FOR SERVICES | 0 | 0 | 0 | 0 |
| IN-HOUSE REIMBURSABLES | 0 | 0 | 0 | 0 |
| REIMBURSEMENT-UTILITIES | 0 | 0 | 0 | 0 |
| OTHER MISC REVENUE | 0 | 0 | 0 | 0 |
| <hr/> | | | | |
| Functional Cost | 861,508 | 631,504 | 187,499 | 77,436 |
| <hr/> | | | | |
| Allocation Step 1 | | | | |
| Inbound - All Others | 0 | 0 | 0 | 0 |
| Reallocate Admin Costs | 124,240 | 91,074 | 27,038 | 11,170 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 985,748 | 722,578 | 214,537 | 88,606 |
| <hr/> | | | | |
| Allocation Step 2 | | | | |
| Inbound - All Others | 0 | 0 | 0 | 0 |
| Reallocate Admin Costs | 70,341 | 51,552 | 15,303 | 6,318 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 2nd Allocation | 70,341 | 51,552 | 15,303 | 6,318 |
| <hr/> | | | | |
| Total For 001-0112 FACILITIES MAINTENANCE | | | | |
| Schedule .3 Total | 1,056,089 | 774,130 | 229,840 | 94,924 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0112 FACILITIES MAINTENANCE**

Activity - HVAC

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001-0180 CLERK TO THE BCC | 9,385.97 | 0.711532 | 3,262 | | 3,262 | | 3,262 |
| 001-0101 BOARD COUNTY COMMISSIONER | 9,849.48 | 0.746670 | 3,421 | | 3,421 | 255 | 3,676 |
| 001-0102 COUNTY ADMINISTRATOR | 9,383.45 | 0.711341 | 3,261 | | 3,261 | | 3,261 |
| 001-0103 PURCHASING DEPARTMENT | 6,062.00 | 0.459548 | 2,107 | | 2,107 | | 2,107 |
| 001-0104 HUMAN RESOURCES | 2,374.00 | 0.179968 | 822 | | 822 | | 822 |
| 001-0108 PLANNING DEPARTMENT | 7,990.55 | 0.605748 | 2,778 | | 2,778 | 207 | 2,985 |
| 001-0114 APPLICATIONS & ADMIN | 7,454.10 | 0.565081 | 2,591 | | 2,591 | | 2,591 |
| 001-0112 FACILITIES MAINTENANCE | 48,787.00 | 3.698448 | 16,966 | | 16,966 | | 16,966 |
| 001-0116 TAX COLLECTOR OPERATING | 40,827.95 | 3.095088 | 14,200 | | 14,200 | 1,078 | 15,278 |
| 001-0124 CODE ENFORCEMENT | 1,371.45 | 0.103967 | 475 | | 475 | 33 | 508 |
| 001-0125 BEACH SAFETY | 2,020.00 | 0.153132 | 701 | | 701 | 49 | 750 |
| 001-0126 CORRECTIONS DEPARTMENT | 126,242.00 | 9.570161 | 43,909 | | 43,909 | 3,339 | 47,248 |
| 001-0127 MEDICAL EXAMINER | 1,500.00 | 0.113712 | 520 | | 520 | 36 | 556 |
| 001-0130 AGRICULTURE EXTENSION | 11,705.00 | 0.887333 | 4,069 | | 4,069 | 308 | 4,377 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 12,985.00 | 0.984368 | 4,514 | | 4,514 | 341 | 4,855 |
| 001-0151 VETERANS SERVICE | 1,549.89 | 0.117494 | 539 | | 539 | 37 | 576 |
| 001-0160 MOSQUITO CONTROL | 10,946.00 | 0.829795 | 3,803 | | 3,803 | 288 | 4,091 |
| 001-0181 PROPERTY APPRAISER | 21,758.94 | 1.649503 | 7,566 | | 7,566 | 571 | 8,137 |
| 001-0183 SHERIFF | 68,900.99 | 5.223250 | 23,965 | | 23,965 | 1,819 | 25,784 |
| 001-0184 SUPERVISOR OF ELECTIONS | 22,453.32 | 1.702143 | 7,808 | | 7,808 | 589 | 8,397 |
| 001-0601 STATE ATTORNEY OFFICE | 3,276.96 | 0.248420 | 1,137 | | 1,137 | 80 | 1,217 |
| 001-0602 PUBLIC DEFENDER OFFICE | 15,702.96 | 1.190411 | 5,459 | | 5,459 | 413 | 5,872 |
| 001-0603 COURT ADMINISTRATION | 90,978.57 | 6.896909 | 31,643 | | 31,643 | 2,405 | 34,048 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 2,518.73 | 0.190940 | 875 | | 875 | 62 | 937 |
| 101-1001 ENGINEERING DEPARTMENT | 3,000.00 | 0.227424 | 1,042 | | 1,042 | 74 | 1,116 |
| 101-1002 ROAD DEPARTMENT | 38,802.00 | 2.941504 | 13,497 | | 13,497 | 1,023 | 14,520 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 2,100.00 | 0.159197 | 728 | | 728 | 51 | 779 |
| 108 E-911 OPERATIONS FUND | 29,480.00 | 2.234822 | 10,253 | | 10,253 | 774 | 11,027 |
| 112 COUNTY PUBLIC HEALTH FUND | 60,664.00 | 4.598820 | 21,103 | | 21,103 | 1,604 | 22,707 |
| 115 UNINCORPORATED PARKS FUND | 118,573.00 | 8.988789 | 41,243 | | 41,243 | 3,137 | 44,380 |
| 120 ADDITIONAL COURT COST FUND | 888.03 | 0.067320 | 309 | | 309 | 21 | 330 |
| 411 WATER & SEWER FUND | 92,831.00 | 7.037338 | 32,286 | | 32,286 | 2,459 | 34,745 |
| 421 AIRPORT FUND | 196,828.00 | 14.921148 | 68,522 | | 68,522 | 5,358 | 73,880 |
| 430 SOLID WASTE FUND | 21,441.00 | 1.625401 | 7,454 | | 7,454 | 562 | 8,016 |
| 441 INSPECTION FUND | 8,524.11 | 0.646196 | 2,963 | | 2,963 | 222 | 3,185 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 35,436.00 | 2.686334 | 12,326 | | 12,326 | 933 | 13,259 |
| 501 SELF INSURANCE FUND | 4,421.00 | 0.335147 | 1,536 | | 1,536 | 113 | 1,649 |
| 502 FLEET OPERATIONS FUND | 44,370.00 | 3.363603 | 15,431 | | 15,431 | 1,170 | 16,601 |
| CLERK OF COURT | 27,818.55 | 2.108870 | 9,673 | | 9,673 | 730 | 10,403 |
| ALL OTHER | 97,920.00 | 7.423125 | 34,058 | | 34,058 | 2,592 | 36,650 |
| Schedule .4 Total for HVAC | 1,319,121.00 | 100.000000 | 458,815 | | 458,815 | 32,733 | 491,548 |

Allocation Basis: TOTAL SQUARE FOOTAGE MAINTAINED BY BENEFITING FUND/DEPARTMENT
Allocation Source: COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0112 FACILITIES MAINTENANCE**

Activity - PLUMBING

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---------------------------------------|---------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 001-0180 CLERK TO THE BCC | 9,385.97 | 0.672209 | 1,776 | | 1,776 | | 1,776 |
| 001-0101 BOARD COUNTY COMMISSIONER | 9,849.48 | 0.705405 | 1,863 | | 1,863 | 136 | 1,999 |
| 001-0102 COUNTY ADMINISTRATOR | 9,383.45 | 0.672028 | 1,776 | | 1,776 | | 1,776 |
| 001-0103 PURCHASING DEPARTMENT | 6,062.00 | 0.434151 | 1,146 | | 1,146 | | 1,146 |
| 001-0104 HUMAN RESOURCES | 2,374.00 | 0.170022 | 449 | | 449 | | 449 |
| 001-0108 PLANNING DEPARTMENT | 7,990.55 | 0.572271 | 1,513 | | 1,513 | 110 | 1,623 |
| 001-01114 APPLICATIONS & ADMIN | 7,454.10 | 0.533851 | 1,411 | | 1,411 | | 1,411 |
| 001-0112 FACILITIES MAINTENANCE | 46,387.00 | 3.322166 | 8,786 | | 8,786 | | 8,786 |
| 001-0116 TAX COLLECTOR OPERATING | 40,827.95 | 2.924035 | 7,735 | | 7,735 | 580 | 8,315 |
| 001-0124 CODE ENFORCEMENT | 1,371.45 | 0.098221 | 258 | | 258 | 17 | 275 |
| 001-0125 BEACH SAFETY | 2,020.00 | 0.144669 | 379 | | 379 | 26 | 405 |
| 001-0126 CORRECTIONS DEPARTMENT | 126,242.00 | 9.041258 | 23,913 | | 23,913 | 1,805 | 25,718 |
| 001-0127 MEDICAL EXAMINER | 1,500.00 | 0.107428 | 284 | | 284 | 20 | 304 |
| 001-0130 AGRICULTURE EXTENSION | 2,275.00 | 0.162932 | 431 | | 431 | 29 | 460 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 12,985.00 | 0.929966 | 2,458 | | 2,458 | 181 | 2,639 |
| 001-0151 VETERANS SERVICE | 1,549.89 | 0.111001 | 294 | | 294 | 20 | 314 |
| 001-0160 MOSQUITO CONTROL | 10,946.00 | 0.783936 | 2,072 | | 2,072 | 152 | 2,224 |
| 001-0181 PROPERTY APPRAISER | 21,758.94 | 1.558342 | 4,118 | | 4,118 | 310 | 4,428 |
| 001-0183 SHERIFF | 73,133.99 | 5.237744 | 13,855 | | 13,855 | 1,048 | 14,903 |
| 001-0184 SUPERVISOR OF ELECTIONS | 22,453.32 | 1.608072 | 4,252 | | 4,252 | 321 | 4,573 |
| 001-0601 STATE ATTORNEY OFFICE | 3,276.96 | 0.234691 | 620 | | 620 | 42 | 662 |
| 001-0602 PUBLIC DEFENDER OFFICE | 15,702.96 | 1.124622 | 2,973 | | 2,973 | 221 | 3,194 |
| 001-0603 COURT ADMINISTRATION | 90,978.57 | 6.515745 | 17,233 | | 17,233 | 1,301 | 18,534 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 2,518.73 | 0.180388 | 475 | | 475 | 32 | 507 |
| 101-1001 ENGINEERING DEPARTMENT | 3,000.00 | 0.214855 | 568 | | 568 | 39 | 607 |
| 101-1002 ROAD DEPARTMENT | 38,962.00 | 2.790399 | 7,378 | | 7,378 | 554 | 7,932 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 4,650.00 | 0.333026 | 880 | | 880 | 62 | 942 |
| 108 E-911 OPERATIONS FUND | 29,480.00 | 2.111312 | 5,584 | | 5,584 | 419 | 6,003 |
| 112 COUNTY PUBLIC HEALTH FUND | 60,664.00 | 4.344662 | 11,492 | | 11,492 | 868 | 12,360 |
| 115 UNINCORPORATED PARKS FUND | 199,416.00 | 14.281867 | 37,776 | | 37,776 | 2,859 | 40,635 |
| 120 ADDITIONAL COURT COST FUND | 888.03 | 0.063599 | 167 | | 167 | 11 | 178 |
| 411 WATER & SEWER FUND | 74,057.00 | 5.303848 | 14,029 | | 14,029 | 1,060 | 15,089 |
| 421 AIRPORT FUND | 217,133.00 | 15.550731 | 41,188 | | 41,188 | 3,235 | 44,423 |
| 430 SOLID WASTE FUND | 21,121.00 | 1.512654 | 3,997 | | 3,997 | 302 | 4,299 |
| 441 INSPECTION FUND | 8,524.11 | 0.610484 | 1,613 | | 1,613 | 118 | 1,731 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 35,436.00 | 2.537872 | 6,712 | | 6,712 | 505 | 7,217 |
| 501 SELF INSURANCE FUND | 4,421.00 | 0.316625 | 836 | | 836 | 59 | 895 |
| 502 FLEET OPERATIONS FUND | 44,370.00 | 3.177711 | 8,405 | | 8,405 | 632 | 9,037 |
| CLERK OF COURT | 27,818.55 | 1.992322 | 5,270 | | 5,270 | 396 | 5,666 |
| ALL OTHER | 97,920.00 | 7.012880 | 18,549 | | 18,549 | 1,401 | 19,950 |
| Schedule .4 Total for PLUMBING | 1,396,288.00 | 100.000000 | 264,514 | | 264,514 | 18,871 | 283,385 |

Allocation Basis: TOTAL SQUARE FOOTAGE MAINTAINED BY BENEFITING FUND/DEPARTMENT
Allocation Source: COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0112 FACILITIES MAINTENANCE**

Activity - ELECTRICAL

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 001-0180 CLERK TO THE BCC | 9,385.97 | 0.655657 | 2,749 | | 2,749 | | 2,749 |
| 001-0101 BOARD COUNTY COMMISSIONER | 9,849.48 | 0.688035 | 2,887 | | 2,887 | 213 | 3,100 |
| 001-0102 COUNTY ADMINISTRATOR | 9,383.45 | 0.655481 | 2,748 | | 2,748 | | 2,748 |
| 001-0103 PURCHASING DEPARTMENT | 6,062.00 | 0.423461 | 1,775 | | 1,775 | | 1,775 |
| 001-0104 HUMAN RESOURCES | 2,374.00 | 0.165836 | 695 | | 695 | | 695 |
| 001-0108 PLANNING DEPARTMENT | 7,990.55 | 0.558180 | 2,340 | | 2,340 | 171 | 2,511 |
| 001-01114 APPLICATIONS & ADMIN | 7,454.10 | 0.520706 | 2,184 | | 2,184 | | 2,184 |
| 001-0112 FACILITIES MAINTENANCE | 46,387.00 | 3.240363 | 13,602 | | 13,602 | | 13,602 |
| 001-0116 TAX COLLECTOR OPERATING | 40,827.95 | 2.852036 | 11,972 | | 11,972 | 902 | 12,874 |
| 001-0124 CODE ENFORCEMENT | 1,371.45 | 0.095803 | 402 | | 402 | 28 | 430 |
| 001-0125 BEACH SAFETY | 2,020.00 | 0.141107 | 591 | | 591 | 40 | 631 |
| 001-0126 CORRECTIONS DEPARTMENT | 126,242.00 | 8.818633 | 37,015 | | 37,015 | 2,794 | 39,809 |
| 001-0127 MEDICAL EXAMINER | 1,500.00 | 0.104782 | 439 | | 439 | 30 | 469 |
| 001-0130 AGRICULTURE EXTENSION | 11,705.00 | 0.817653 | 3,427 | | 3,427 | 253 | 3,680 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 12,985.00 | 0.907067 | 3,804 | | 3,804 | 285 | 4,089 |
| 001-0151 VETERANS SERVICE | 1,549.89 | 0.108268 | 454 | | 454 | 31 | 485 |
| 001-0160 MOSQUITO CONTROL | 10,946.00 | 0.764633 | 3,207 | | 3,207 | 237 | 3,444 |
| 001-0181 PROPERTY APPRAISER | 21,758.94 | 1.519970 | 6,378 | | 6,378 | 479 | 6,857 |
| 001-0183 SHERIFF | 75,109.99 | 5.246807 | 22,026 | | 22,026 | 1,663 | 23,689 |
| 001-0184 SUPERVISOR OF ELECTIONS | 22,453.32 | 1.568476 | 6,583 | | 6,583 | 494 | 7,077 |
| 001-0601 STATE ATTORNEY OFFICE | 3,276.96 | 0.228912 | 961 | | 961 | 68 | 1,029 |
| 001-0602 PUBLIC DEFENDER OFFICE | 15,702.96 | 1.096930 | 4,602 | | 4,602 | 347 | 4,949 |
| 001-0603 COURT ADMINISTRATION | 90,978.57 | 6.355307 | 26,674 | | 26,674 | 2,015 | 28,689 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 2,518.73 | 0.175946 | 737 | | 737 | 51 | 788 |
| 101-1001 ENGINEERING DEPARTMENT | 3,000.00 | 0.209565 | 878 | | 878 | 62 | 940 |
| 101-1002 ROAD DEPARTMENT | 39,071.00 | 2.729304 | 11,455 | | 11,455 | 862 | 12,317 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 4,650.00 | 0.324826 | 1,362 | | 1,362 | 100 | 1,462 |
| 104-1152 2ND TDT-ADMINISTRATION | 4,546.00 | 0.317561 | 1,331 | | 1,331 | 98 | 1,429 |
| 104-1173 3RD TDT-C.C. O & M | 77,656.00 | 5.424659 | 22,771 | | 22,771 | 1,714 | 24,485 |
| 108 E-911 OPERATIONS FUND | 29,480.00 | 2.059325 | 8,644 | | 8,644 | 650 | 9,294 |
| 112 COUNTY PUBLIC HEALTH FUND | 60,664.00 | 4.237683 | 17,787 | | 17,787 | 1,341 | 19,128 |
| 115 UNINCORPORATED PARKS FUND | 206,113.00 | 14.398021 | 60,432 | | 60,432 | 4,567 | 64,999 |
| 120 ADDITIONAL COURT COST FUND | 888.03 | 0.062033 | 259 | | 259 | 17 | 276 |
| 411 WATER & SEWER FUND | 320.00 | 0.022354 | 94 | | 94 | 6 | 100 |
| 421 AIRPORT FUND | 224,457.00 | 15.679442 | 65,874 | | 65,874 | 5,121 | 70,995 |
| 430 SOLID WASTE FUND | 22,285.00 | 1.556718 | 6,534 | | 6,534 | 491 | 7,025 |
| 441 INSPECTION FUND | 8,524.11 | 0.595452 | 2,496 | | 2,496 | 184 | 2,680 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 33,520.00 | 2.341539 | 9,825 | | 9,825 | 737 | 10,562 |
| 501 SELF INSURANCE FUND | 4,421.00 | 0.308829 | 1,294 | | 1,294 | 94 | 1,388 |
| 502 FLEET OPERATIONS FUND | 44,370.00 | 3.099466 | 13,011 | | 13,011 | 980 | 13,991 |
| CLERK OF COURT | 27,818.55 | 1.943264 | 8,155 | | 8,155 | 609 | 8,764 |
| ALL OTHER | 99,920.00 | 6.979910 | 29,296 | | 29,296 | 2,214 | 31,510 |
| Schedule .4 Total for ELECTRICAL | 1,431,537.00 | 100.000000 | 419,750 | | 419,750 | 29,948 | 449,698 |

Allocation Basis: TOTAL SQUARE FOOTAGE MAINTAINED BY BENEFITING FUND/DEPARTMENT
Allocation Source: COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0112 FACILITIES MAINTENANCE**

Activity - STRUCTURAL

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| 001-0180 CLERK TO THE BCC | 9,385.97 | 0.666652 | 6,570 | | 6,570 | | 6,570 |
| 001-0101 BOARD COUNTY COMMISSIONER | 9,849.48 | 0.699573 | 6,896 | | 6,896 | 518 | 7,414 |
| 001-0102 COUNTY ADMINISTRATOR | 9,383.45 | 0.666473 | 6,569 | | 6,569 | | 6,569 |
| 001-0103 PURCHASING DEPARTMENT | 6,062.00 | 0.430562 | 4,242 | | 4,242 | | 4,242 |
| 001-0104 HUMAN RESOURCES | 2,374.00 | 0.168617 | 1,660 | | 1,660 | | 1,660 |
| 001-0108 PLANNING DEPARTMENT | 7,990.55 | 0.567540 | 5,594 | | 5,594 | 420 | 6,014 |
| 001-01114 APPLICATIONS & ADMIN | 7,454.10 | 0.529438 | 5,217 | | 5,217 | | 5,217 |
| 001-0112 FACILITIES MAINTENANCE | 46,387.00 | 3.294702 | 32,477 | | 32,477 | | 32,477 |
| 001-0116 TAX COLLECTOR OPERATING | 40,827.95 | 2.899863 | 28,588 | | 28,588 | 2,163 | 30,751 |
| 001-0124 CODE ENFORCEMENT | 1,371.45 | 0.097409 | 960 | | 960 | 68 | 1,028 |
| 001-0125 BEACH SAFETY | 2,020.00 | 0.143473 | 1,414 | | 1,414 | 103 | 1,517 |
| 001-0126 CORRECTIONS DEPARTMENT | 126,242.00 | 8.966516 | 88,384 | | 88,384 | 6,693 | 95,077 |
| 001-0127 MEDICAL EXAMINER | 1,500.00 | 0.106540 | 1,049 | | 1,049 | 74 | 1,123 |
| 001-0130 AGRICULTURE EXTENSION | 9,430.00 | 0.669779 | 6,601 | | 6,601 | 496 | 7,097 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 12,985.00 | 0.922278 | 9,089 | | 9,089 | 686 | 9,775 |
| 001-0151 VETERANS SERVICE | 1,549.89 | 0.110083 | 1,083 | | 1,083 | 77 | 1,160 |
| 001-0160 MOSQUITO CONTROL | 8,446.00 | 0.599889 | 5,910 | | 5,910 | 444 | 6,354 |
| 001-0181 PROPERTY APPRAISER | 21,758.94 | 1.545459 | 15,234 | | 15,234 | 1,147 | 16,381 |
| 001-0183 SHERIFF | 72,829.99 | 5.172853 | 50,990 | | 50,990 | 3,855 | 54,845 |
| 001-0184 SUPERVISOR OF ELECTIONS | 22,453.32 | 1.594779 | 15,717 | | 15,717 | 1,184 | 16,901 |
| 001-0601 STATE ATTORNEY OFFICE | 3,276.96 | 0.232751 | 2,293 | | 2,293 | 168 | 2,461 |
| 001-0602 PUBLIC DEFENDER OFFICE | 15,702.96 | 1.115325 | 10,995 | | 10,995 | 826 | 11,821 |
| 001-0603 COURT ADMINISTRATION | 90,978.57 | 6.461881 | 63,698 | | 63,698 | 4,820 | 68,518 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 2,518.73 | 0.178896 | 1,762 | | 1,762 | 127 | 1,889 |
| 101-1001 ENGINEERING DEPARTMENT | 3,000.00 | 0.213079 | 2,100 | | 2,100 | 153 | 2,253 |
| 101-1002 ROAD DEPARTMENT | 31,793.00 | 2.258143 | 22,258 | | 22,258 | 1,682 | 23,940 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 4,650.00 | 0.330273 | 3,253 | | 3,253 | 241 | 3,494 |
| 104-1152 2ND TDT-ADMINISTRATION | 4,546.00 | 0.322886 | 3,182 | | 3,182 | 235 | 3,417 |
| 104-1173 3RD TDT-C.C. O & M | 77,656.00 | 5.515627 | 54,369 | | 54,369 | 4,113 | 58,482 |
| 108 E-911 OPERATIONS FUND | 29,480.00 | 2.093859 | 20,643 | | 20,643 | 1,561 | 22,204 |
| 112 COUNTY PUBLIC HEALTH FUND | 60,664.00 | 4.308746 | 42,469 | | 42,469 | 3,211 | 45,680 |
| 115 UNINCORPORATED PARKS FUND | 185,193.00 | 13.153594 | 129,662 | | 129,662 | 9,811 | 139,473 |
| 120 ADDITIONAL COURT COST FUND | 888.03 | 0.063074 | 620 | | 620 | 42 | 662 |
| 411 WATER & SEWER FUND | 40,887.00 | 2.904057 | 28,628 | | 28,628 | 2,165 | 30,793 |
| 421 AIRPORT FUND | 219,322.00 | 15.577652 | 153,605 | | 153,605 | 11,782 | 165,387 |
| 430 SOLID WASTE FUND | 22,285.00 | 1.582824 | 15,601 | | 15,601 | 1,175 | 16,776 |
| 441 INSPECTION FUND | 8,524.11 | 0.605437 | 5,966 | | 5,966 | 447 | 6,413 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 14,596.00 | 1.036701 | 10,219 | | 10,219 | 768 | 10,987 |
| 501 SELF INSURANCE FUND | 4,421.00 | 0.314008 | 3,091 | | 3,091 | 229 | 3,320 |
| 502 FLEET OPERATIONS FUND | 44,370.00 | 3.151442 | 31,065 | | 31,065 | 2,348 | 33,413 |
| CLERK OF COURT | 27,818.55 | 1.975852 | 19,473 | | 19,473 | 1,472 | 20,945 |
| ALL OTHER | 95,055.00 | 6.751415 | 66,552 | | 66,552 | 5,037 | 71,589 |
| Schedule .4 Total for STRUCTURAL | 1,407,927.00 | 100.000000 | 985,748 | | 985,748 | 70,341 | 1,056,089 |

Allocation Basis: TOTAL SQUARE FOOTAGE MAINTAINED BY BENEFITING FUND/DEPARTMENT
Allocation Source: COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0112 FACILITIES MAINTENANCE**

Activity - CUSTODIAL

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|-------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 001-0180 CLERK TO THE BCC | 9,385.97 | 1.837561 | 13,280 | | 13,280 | | 13,280 |
| 001-0101 BOARD COUNTY COMMISSIONER | 9,849.48 | 1.928306 | 13,933 | | 13,933 | 1,132 | 15,065 |
| 001-0102 COUNTY ADMINISTRATOR | 9,383.45 | 1.837068 | 13,277 | | 13,277 | | 13,277 |
| 001-0103 PURCHASING DEPARTMENT | 6,062.00 | 1.186803 | 8,577 | | 8,577 | | 8,577 |
| 001-0104 HUMAN RESOURCES | 2,374.00 | 0.464776 | 3,355 | | 3,355 | | 3,355 |
| 001-0108 PLANNING DEPARTMENT | 7,990.55 | 1.564370 | 11,303 | | 11,303 | 919 | 12,222 |
| 001-01114 APPLICATIONS & ADMIN | 7,454.10 | 1.459345 | 10,545 | | 10,545 | | 10,545 |
| 001-0112 FACILITIES MAINTENANCE | 29,847.00 | 5.843370 | 42,220 | | 42,220 | | 42,220 |
| 001-0116 TAX COLLECTOR OPERATING | 22,668.95 | 4.438070 | 32,066 | | 32,066 | 2,614 | 34,680 |
| 001-0124 CODE ENFORCEMENT | 1,371.45 | 0.268499 | 1,939 | | 1,939 | 153 | 2,092 |
| 001-0130 AGRICULTURE EXTENSION | 9,430.00 | 1.846182 | 13,341 | | 13,341 | 1,086 | 14,427 |
| 001-0151 VETERANS SERVICE | 1,549.89 | 0.303434 | 2,190 | | 2,190 | 173 | 2,363 |
| 001-0160 MOSQUITO CONTROL | 3,966.00 | 0.776453 | 5,610 | | 5,610 | 454 | 6,064 |
| 001-0181 PROPERTY APPRAISER | 21,758.94 | 4.259910 | 30,780 | | 30,780 | 2,508 | 33,288 |
| 001-0183 SHERIFF | 18,072.99 | 3.538284 | 25,566 | | 25,566 | 2,085 | 27,651 |
| 001-0184 SUPERVISOR OF ELECTIONS | 18,453.32 | 3.612744 | 26,106 | | 26,106 | 2,128 | 28,234 |
| 001-0601 STATE ATTORNEY OFFICE | 3,276.96 | 0.641555 | 4,633 | | 4,633 | 374 | 5,007 |
| 001-0602 PUBLIC DEFENDER OFFICE | 15,702.96 | 3.074286 | 22,215 | | 22,215 | 1,806 | 24,021 |
| 001-0603 COURT ADMINISTRATION | 90,978.57 | 17.811555 | 128,734 | | 128,734 | 10,621 | 139,355 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 2,518.73 | 0.493111 | 3,561 | | 3,561 | 289 | 3,850 |
| 101-1001 ENGINEERING DEPARTMENT | 3,000.00 | 0.587332 | 4,243 | | 4,243 | 346 | 4,589 |
| 101-1002 ROAD DEPARTMENT | 15,948.00 | 3.122259 | 22,560 | | 22,560 | 1,839 | 24,399 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 2,100.00 | 0.411133 | 2,968 | | 2,968 | 237 | 3,205 |
| 108 E-911 OPERATIONS FUND | 480.00 | 0.093973 | 677 | | 677 | 51 | 728 |
| 112 COUNTY PUBLIC HEALTH FUND | 60,664.00 | 11.876645 | 85,816 | | 85,816 | 7,008 | 92,824 |
| 115 UNINCORPORATED PARKS FUND | 28,576.00 | 5.594537 | 40,425 | | 40,425 | 3,296 | 43,721 |
| 120 ADDITIONAL COURT COST FUND | 888.03 | 0.173856 | 1,254 | | 1,254 | 99 | 1,353 |
| 411 WATER & SEWER FUND | 120.00 | 0.023493 | 169 | | 169 | 12 | 181 |
| 430 SOLID WASTE FUND | 3,234.00 | 0.633144 | 4,573 | | 4,573 | 369 | 4,942 |
| 441 INSPECTION FUND | 8,524.11 | 1.668829 | 12,061 | | 12,061 | 981 | 13,042 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 20,215.00 | 3.957642 | 28,599 | | 28,599 | 2,331 | 30,930 |
| 501 SELF INSURANCE FUND | 4,421.00 | 0.865532 | 6,251 | | 6,251 | 508 | 6,759 |
| 502 FLEET OPERATIONS FUND | 41,650.00 | 8.154132 | 58,916 | | 58,916 | 4,809 | 63,725 |
| CLERK OF COURT | 27,818.55 | 5.446245 | 39,352 | | 39,352 | 3,208 | 42,560 |
| ALL OTHER | 1,050.00 | 0.205566 | 1,483 | | 1,483 | 116 | 1,599 |
| Schedule .4 Total for CUSTODIAL | 510,784.00 | 100.000000 | 722,578 | | 722,578 | 51,552 | 774,130 |

Allocation Basis: TOTAL SQUARE FOOTAGE MAINTAINED BY BENEFITING FUND/DEPARTMENT
Allocation Source: COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0112 FACILITIES MAINTENANCE**

Activity - LANDSCAPING

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|-------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 001-0180 CLERK TO THE BCC | 2,500.00 | 0.453896 | 973 | | 973 | | 973 |
| 001-0101 BOARD COUNTY COMMISSIONER | 9,222.72 | 1.674462 | 3,592 | | 3,592 | 286 | 3,878 |
| 001-0102 COUNTY ADMINISTRATOR | 3,928.19 | 0.713196 | 1,529 | | 1,529 | | 1,529 |
| 001-0103 PURCHASING DEPARTMENT | 3,194.00 | 0.579897 | 1,242 | | 1,242 | | 1,242 |
| 001-0104 HUMAN RESOURCES | 2,374.00 | 0.431020 | 923 | | 923 | | 923 |
| 001-0108 PLANNING DEPARTMENT | 7,990.55 | 1.450751 | 3,108 | | 3,108 | 245 | 3,353 |
| 001-0114 APPLICATIONS & ADMIN | 3,627.23 | 0.658554 | 1,412 | | 1,412 | | 1,412 |
| 001-0112 FACILITIES MAINTENANCE | 46,387.00 | 8.421949 | 18,068 | | 18,068 | | 18,068 |
| 001-0116 TAX COLLECTOR OPERATING | 16,139.76 | 2.930309 | 6,283 | | 6,283 | 503 | 6,786 |
| 001-0124 CODE ENFORCEMENT | 1,371.45 | 0.248998 | 533 | | 533 | 39 | 572 |
| 001-0127 MEDICAL EXAMINER | 1,500.00 | 0.272338 | 583 | | 583 | 42 | 625 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 12,985.00 | 2.357536 | 5,056 | | 5,056 | 404 | 5,460 |
| 001-0151 VETERANS SERVICE | 1,041.41 | 0.189077 | 406 | | 406 | 29 | 435 |
| 001-0160 MOSQUITO CONTROL | 10,946.00 | 1.987338 | 4,263 | | 4,263 | 341 | 4,604 |
| 001-0181 PROPERTY APPRAISER | 16,139.76 | 2.930309 | 6,283 | | 6,283 | 503 | 6,786 |
| 001-0183 SHERIFF | 18,072.99 | 3.281303 | 7,039 | | 7,039 | 560 | 7,599 |
| 001-0184 SUPERVISOR OF ELECTIONS | 15,763.82 | 2.862054 | 6,137 | | 6,137 | 490 | 6,627 |
| 001-0601 STATE ATTORNEY OFFICE | 3,276.96 | 0.594960 | 1,275 | | 1,275 | 100 | 1,375 |
| 001-0602 PUBLIC DEFENDER OFFICE | 432.96 | 0.078608 | 167 | | 167 | 12 | 179 |
| 001-0603 COURT ADMINISTRATION | 90,978.57 | 16.517920 | 35,491 | | 35,491 | 2,959 | 38,450 |
| 101-1001 ENGINEERING DEPARTMENT | 3,000.00 | 0.544675 | 1,168 | | 1,168 | 89 | 1,257 |
| 101-1002 ROAD DEPARTMENT | 50,748.00 | 9.213725 | 19,763 | | 19,763 | 1,584 | 21,347 |
| 101-1003 TRAFFIC SIGNAL MAINTENANCE | 4,650.00 | 0.844247 | 1,807 | | 1,807 | 140 | 1,947 |
| 104-1152 2ND TDT-ADMINISTRATION | 4,546.00 | 0.825364 | 1,769 | | 1,769 | 137 | 1,906 |
| 112 COUNTY PUBLIC HEALTH FUND | 60,664.00 | 11.014058 | 23,630 | | 23,630 | 1,891 | 25,521 |
| 115 UNINCORPORATED PARKS FUND | 50,075.00 | 9.091536 | 19,501 | | 19,501 | 1,566 | 21,067 |
| 120 ADDITIONAL COURT COST FUND | 405.90 | 0.073695 | 155 | | 155 | 11 | 166 |
| 411 WATER & SEWER FUND | 7,079.00 | 1.285252 | 2,755 | | 2,755 | 218 | 2,973 |
| 430 SOLID WASTE FUND | 21,617.00 | 3.924748 | 8,420 | | 8,420 | 673 | 9,093 |
| 441 INSPECTION FUND | 8,524.11 | 1.547624 | 3,317 | | 3,317 | 261 | 3,578 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 6,968.00 | 1.265099 | 2,712 | | 2,712 | 213 | 2,925 |
| 501 SELF INSURANCE FUND | 4,421.00 | 0.802670 | 1,721 | | 1,721 | 133 | 1,854 |
| 502 FLEET OPERATIONS FUND | 34,570.00 | 6.276473 | 13,466 | | 13,466 | 1,079 | 14,545 |
| CLERK OF COURT | 21,731.62 | 3.945558 | 8,466 | | 8,466 | 677 | 9,143 |
| ALL OTHER | 3,915.00 | 0.710801 | 1,524 | | 1,524 | 118 | 1,642 |
| Schedule .4 Total for LANDSCAPING | 550,787.00 | 100.000000 | 214,537 | | 214,537 | 15,303 | 229,840 |

Allocation Basis: TOTAL SQUARE FOOTAGE MAINTAINED BY BENEFITING FUND/DEPARTMENT
Allocation Source: COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0112 FACILITIES MAINTENANCE**

Activity - DIRECT

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 001-0126 CORRECTIONS DEPARTMENT | 73,535 | 94.962291 | 84,145 | | 84,145 | 6,000 | 90,145 |
| ALL OTHER | 3,901 | 5.037709 | 4,461 | | 4,461 | 318 | 4,779 |
| Schedule .4 Total for DIRECT | 77,436 | 100.000000 | 88,606 | | 88,606 | 6,318 | 94,924 |

Allocation Basis: FACILITIES MAINTENANCE COST IDENTIFIED TO BENEFITING FUND/DEPARTMENT
Allocation Source: FY15 EXPENDITURES - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-0112 FACILITIES MAINTENANCE**

| Receiving Department | Total | HVAC | PLUMBING | ELECTRICAL | STRUCTURAL |
|------------------------------------|------------------|----------------|----------------|----------------|------------------|
| 001-0180 CLERK TO THE BCC | 28,610 | 3,262 | 1,776 | 2,749 | 6,570 |
| 001-0101 BOARD COUNTY COMMISSIONER | 35,132 | 3,676 | 1,999 | 3,100 | 7,414 |
| 001-0102 COUNTY ADMINISTRATOR | 29,160 | 3,261 | 1,776 | 2,748 | 6,569 |
| 001-0103 PURCHASING DEPARTMENT | 19,089 | 2,107 | 1,146 | 1,775 | 4,242 |
| 001-0104 HUMAN RESOURCES | 7,904 | 822 | 449 | 695 | 1,660 |
| 001-0108 PLANNING DEPARTMENT | 28,708 | 2,985 | 1,623 | 2,511 | 6,014 |
| 001-01114 APPLICATIONS & ADMIN | 23,360 | 2,591 | 1,411 | 2,184 | 5,217 |
| 001-0112 FACILITIES MAINTENANCE | 132,119 | 16,966 | 8,786 | 13,602 | 32,477 |
| 001-0116 TAX COLLECTOR OPERATING | 108,684 | 15,278 | 8,315 | 12,874 | 30,751 |
| 001-0124 CODE ENFORCEMENT | 4,905 | 508 | 275 | 430 | 1,028 |
| 001-0125 BEACH SAFETY | 3,303 | 750 | 405 | 631 | 1,517 |
| 001-0126 CORRECTIONS DEPARTMENT | 297,997 | 47,248 | 25,718 | 39,809 | 95,077 |
| 001-0127 MEDICAL EXAMINER | 3,077 | 556 | 304 | 469 | 1,123 |
| 001-0130 AGRICULTURE EXTENSION | 30,041 | 4,377 | 460 | 3,680 | 7,097 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 26,818 | 4,855 | 2,639 | 4,089 | 9,775 |
| 001-0151 VETERANS SERVICE | 5,333 | 576 | 314 | 485 | 1,160 |
| 001-0160 MOSQUITO CONTROL | 26,781 | 4,091 | 2,224 | 3,444 | 6,354 |
| 001-0181 PROPERTY APPRAISER | 75,877 | 8,137 | 4,428 | 6,857 | 16,381 |
| 001-0183 SHERIFF | 154,471 | 25,784 | 14,903 | 23,689 | 54,845 |
| 001-0184 SUPERVISOR OF ELECTIONS | 71,809 | 8,397 | 4,573 | 7,077 | 16,901 |
| 001-0601 STATE ATTORNEY OFFICE | 11,751 | 1,217 | 662 | 1,029 | 2,461 |
| 001-0602 PUBLIC DEFENDER OFFICE | 50,036 | 5,872 | 3,194 | 4,949 | 11,821 |
| 001-0603 COURT ADMINISTRATION | 327,594 | 34,048 | 18,534 | 28,689 | 68,518 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 7,971 | 937 | 507 | 788 | 1,889 |
| 101-1001 ENGINEERING DEPARTMENT | 10,762 | 1,116 | 607 | 940 | 2,253 |
| 101-1002 ROAD DEPARTMENT | 104,455 | 14,520 | 7,932 | 12,317 | 23,940 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 11,829 | 779 | 942 | 1,462 | 3,494 |
| 104-1152 2ND TDT-ADMINISTRATION | 6,752 | 0 | 0 | 1,429 | 3,417 |
| 104-1173 3RD TDT-C.C. O & M | 82,967 | 0 | 0 | 24,485 | 58,482 |
| 108 E-911 OPERATIONS FUND | 49,256 | 11,027 | 6,003 | 9,294 | 22,204 |
| 112 COUNTY PUBLIC HEALTH FUND | 218,220 | 22,707 | 12,360 | 19,128 | 45,680 |
| 115 UNINCORPORATED PARKS FUND | 354,275 | 44,380 | 40,635 | 64,999 | 139,473 |
| 120 ADDITIONAL COURT COST FUND | 2,965 | 330 | 178 | 276 | 662 |
| 411 WATER & SEWER FUND | 83,881 | 34,745 | 15,089 | 100 | 30,793 |
| 421 AIRPORT FUND | 354,685 | 73,880 | 44,423 | 70,995 | 165,387 |
| 430 SOLID WASTE FUND | 50,151 | 8,016 | 4,299 | 7,025 | 16,776 |
| 441 INSPECTION FUND | 30,629 | 3,185 | 1,731 | 2,680 | 6,413 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 75,880 | 13,259 | 7,217 | 10,562 | 10,987 |
| 501 SELF INSURANCE FUND | 15,865 | 1,649 | 895 | 1,388 | 3,320 |
| 502 FLEET OPERATIONS FUND | 151,312 | 16,601 | 9,037 | 13,991 | 33,413 |
| CLERK OF COURT | 97,481 | 10,403 | 5,666 | 8,764 | 20,945 |
| ALL OTHER | 167,719 | 36,650 | 19,950 | 31,510 | 71,589 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 3,379,614 | 491,548 | 283,385 | 449,698 | 1,056,089 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-0112 FACILITIES MAINTENANCE**

| Receiving Department | CUSTODIAL | LANDSCAPING | DIRECT |
|------------------------------------|----------------|----------------|---------------|
| 001-0180 CLERK TO THE BCC | 13,280 | 973 | 0 |
| 001-0101 BOARD COUNTY COMMISSIONER | 15,065 | 3,878 | 0 |
| 001-0102 COUNTY ADMINISTRATOR | 13,277 | 1,529 | 0 |
| 001-0103 PURCHASING DEPARTMENT | 8,577 | 1,242 | 0 |
| 001-0104 HUMAN RESOURCES | 3,355 | 923 | 0 |
| 001-0108 PLANNING DEPARTMENT | 12,222 | 3,353 | 0 |
| 001-01114 APPLICATIONS & ADMIN | 10,545 | 1,412 | 0 |
| 001-0112 FACILITIES MAINTENANCE | 42,220 | 18,068 | 0 |
| 001-0116 TAX COLLECTOR OPERATING | 34,680 | 6,786 | 0 |
| 001-0124 CODE ENFORCEMENT | 2,092 | 572 | 0 |
| 001-0125 BEACH SAFETY | 0 | 0 | 0 |
| 001-0126 CORRECTIONS DEPARTMENT | 0 | 0 | 90,145 |
| 001-0127 MEDICAL EXAMINER | 0 | 625 | 0 |
| 001-0130 AGRICULTURE EXTENSION | 14,427 | 0 | 0 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 0 | 5,460 | 0 |
| 001-0151 VETERANS SERVICE | 2,363 | 435 | 0 |
| 001-0160 MOSQUITO CONTROL | 6,064 | 4,604 | 0 |
| 001-0181 PROPERTY APPRAISER | 33,288 | 6,786 | 0 |
| 001-0183 SHERIFF | 27,651 | 7,599 | 0 |
| 001-0184 SUPERVISOR OF ELECTIONS | 28,234 | 6,627 | 0 |
| 001-0601 STATE ATTORNEY OFFICE | 5,007 | 1,375 | 0 |
| 001-0602 PUBLIC DEFENDER OFFICE | 24,021 | 179 | 0 |
| 001-0603 COURT ADMINISTRATION | 139,355 | 38,450 | 0 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 3,850 | 0 | 0 |
| 101-1001 ENGINEERING DEPARTMENT | 4,589 | 1,257 | 0 |
| 101-1002 ROAD DEPARTMENT | 24,399 | 21,347 | 0 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 3,205 | 1,947 | 0 |
| 104-1152 2ND TDT-ADMINISTRATION | 0 | 1,906 | 0 |
| 104-1173 3RD TDT-C.C. O & M | 0 | 0 | 0 |
| 108 E-911 OPERATIONS FUND | 728 | 0 | 0 |
| 112 COUNTY PUBLIC HEALTH FUND | 92,824 | 25,521 | 0 |
| 115 UNINCORPORATED PARKS FUND | 43,721 | 21,067 | 0 |
| 120 ADDITIONAL COURT COST FUND | 1,353 | 166 | 0 |
| 411 WATER & SEWER FUND | 181 | 2,973 | 0 |
| 421 AIRPORT FUND | 0 | 0 | 0 |
| 430 SOLID WASTE FUND | 4,942 | 9,093 | 0 |
| 441 INSPECTION FUND | 13,042 | 3,578 | 0 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 30,930 | 2,925 | 0 |
| 501 SELF INSURANCE FUND | 6,759 | 1,854 | 0 |
| 502 FLEET OPERATIONS FUND | 63,725 | 14,545 | 0 |
| CLERK OF COURT | 42,560 | 9,143 | 0 |
| ALL OTHER | 1,599 | 1,642 | 4,779 |
| Direct Bill | 0 | 0 | 0 |
| Total | 774,130 | 229,840 | 94,924 |

OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .1 - Nature and Extent of Services
For Department 001-0114 GEN SERV-OTHER

The County utilizes the General Services - Other cost center to record and account for expenditures that are not directly associated with a specific department or function.

For cost allocation plan purposes, the costs identified to 001-0114 **General Services – Other** are functionalized and allocated as follows:

Utilities - the costs of Utilities have been allocated to funds/departments using the total square footage by benefiting fund/department.

Brinks/Bank Charges – these costs represent expenditures associated with the protected collection, transportation and deposit of monies to financial institutions and associated bank charges. These costs are allocated based on the total number of accounting transactions by fund/department.

Accounting & Auditing – these costs represent expenditures for the annual county audit and professional accounting services, and have been allocated to benefiting funds/departments based on the total accounting transactions processed.

Communications Services – costs for the payment of telephone services as well as other forms of communications have been allocated based on the number of VoIP phones by benefiting fund/department.

Memberships – these costs are allocated using the number of employees by fund/department (excluding poll workers).

Lobbyist - the costs recorded to Lobbyist have not been allocated within this cost allocation plan.

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 001-0114 GEN SERV-OTHER**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 2,375,273 | | | 2,375,273 |
| Deductions: | | | | |
| PS-APPRAISAL | -15,205 | | | |
| PS-CONSULTANT | -24,870 | | | |
| PS-RESTORE ACT CONSULTANT | -171,436 | | | |
| CS-CONSULTING | -45,780 | | | |
| R/L-LAND | -31,190 | | | |
| MISCELLANEOUS CHARGES | -286,151 | | | |
| LEGAL ADVERTISING | -2,119 | | | |
| OTHER IMPROVEMENTS | -50,000 | | | |
| COMPUTER EQUIPMENT | -5,099 | | | |
| OTHER PUBLIC SAFETY | -238,781 | | | |
| SAFE CONNECTIONS | -25,000 | | | |
| N.O.H.A. - BAKER MUSEUM | -8,815 | | | |
| DESTIN MUSEUM | -8,815 | | | |
| HERITAGE MUSEUM | -19,565 | | | |
| CARVER HILL MUSEUM | -8,815 | | | |
| Total Deductions: | -941,641 | | | -941,641 |
| Inbound Costs: | | | | |
| 001-0180 CLERK TO THE BCC | 10,555 | 431 | 10,986 | |
| 001-0114 GEN SERV-OTHER | | 3,100 | 3,100 | |
| Total Allocated Additions: | 10,555 | 3,531 | 14,086 | 14,086 |
| Total To Be Allocated: | 1,444,187 | 3,531 | | 1,447,718 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0114 GEN SERV-OTHER**

| | Total | G&A | LOBBYIST** | UTILITIES | BRINKS/BANK CHARGES |
|--|-----------|-----|------------|-----------|---------------------|
| Other Expense & Cost | | | | | |
| *PS-APPRAISAL | 15,205 | 0 | 0 | 0 | 0 |
| PS-LOBBYIST | 60,235 | 0 | 60,235 | 0 | 0 |
| *PS-CONSULTANT | 24,870 | 0 | 0 | 0 | 0 |
| *PS-RESTORE ACT CONSULTANT | 171,436 | 0 | 0 | 0 | 0 |
| *CS-CONSULTING | 45,780 | 0 | 0 | 0 | 0 |
| ACCOUNTING & AUDITING | 132,500 | 0 | 0 | 0 | 0 |
| CS-BRINKS | 21,521 | 0 | 0 | 0 | 21,521 |
| COMMUNICATIONS SERVICE | 327,215 | 0 | 0 | 0 | 0 |
| UTILITIES-ELECTRIC | 718,660 | 0 | 0 | 718,660 | 0 |
| UTILITIES-GARBAGE | 14,264 | 0 | 0 | 14,264 | 0 |
| UTILITIES-GAS | 67,143 | 0 | 0 | 67,143 | 0 |
| UTILITIES-WATER & SEWER | 49,098 | 0 | 0 | 49,098 | 0 |
| *R/L-LAND | 31,190 | 0 | 0 | 0 | 0 |
| BANK CHARGES | 4,644 | 0 | 0 | 0 | 4,644 |
| *MISCELLANEOUS CHARGES | 286,151 | 0 | 0 | 0 | 0 |
| *LEGAL ADVERTISING | 2,119 | 0 | 0 | 0 | 0 |
| BOOK/PUB/SUB/MEMBERSHIPS | 38,352 | 0 | 0 | 0 | 0 |
| *OTHER IMPROVEMENTS | 50,000 | 0 | 0 | 0 | 0 |
| *COMPUTER EQUIPMENT | 5,099 | 0 | 0 | 0 | 0 |
| *OTHER PUBLIC SAFETY | 238,781 | 0 | 0 | 0 | 0 |
| *SAFE CONNECTIONS | 25,000 | 0 | 0 | 0 | 0 |
| *N.O.H.A. - BAKER MUSEUM | 8,815 | 0 | 0 | 0 | 0 |
| *DESTIN MUSEUM | 8,815 | 0 | 0 | 0 | 0 |
| *HERITAGE MUSEUM | 19,565 | 0 | 0 | 0 | 0 |
| *CARVER HILL MUSEUM | 8,815 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 2,375,273 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | (941,641) | 0 | 0 | 0 | 0 |
| Functional Cost | 1,433,632 | 0 | 60,235 | 849,165 | 26,165 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 10,555 | 0 | 0 | 10,555 | 0 |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | (60,235) | 0 | (60,235) | 0 | 0 |
| 1st Allocation | 1,383,952 | 0 | 0 | 859,720 | 26,165 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 3,531 | 0 | 0 | 3,531 | 0 |
| 2nd Allocation | 3,531 | 0 | 0 | 3,531 | 0 |
| Total For 001-0114 GEN SERV-OTHER | | | | | |
| Schedule .3 Total | 1,387,483 | 0 | 0 | 863,251 | 26,165 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0114 GEN SERV-OTHER**

| | ACCOUNTING & AUDITING | COMMUNICATIONS SVCS | MEMBERSHIPS |
|---|--------------------------|------------------------|-------------|
| <u>Other Expense & Cost</u> | | | |
| *PS-APPRAISAL | 0 | 0 | 0 |
| PS-LOBBYIST | 0 | 0 | 0 |
| *PS-CONSULTANT | 0 | 0 | 0 |
| *PS-RESTORE ACT CONSULTANT | 0 | 0 | 0 |
| *CS-CONSULTING | 0 | 0 | 0 |
| ACCOUNTING & AUDITING | 132,500 | 0 | 0 |
| CS-BRINKS | 0 | 0 | 0 |
| COMMUNICATIONS SERVICE | 0 | 327,215 | 0 |
| UTILITIES-ELECTRIC | 0 | 0 | 0 |
| UTILITIES-GARBAGE | 0 | 0 | 0 |
| UTILITIES-GAS | 0 | 0 | 0 |
| UTILITIES-WATER & SEWER | 0 | 0 | 0 |
| *R/L-LAND | 0 | 0 | 0 |
| BANK CHARGES | 0 | 0 | 0 |
| *MISCELLANEOUS CHARGES | 0 | 0 | 0 |
| *LEGAL ADVERTISING | 0 | 0 | 0 |
| BOOK/PUB/SUB/MEMBERSHIPS | 0 | 0 | 38,352 |
| *OTHER IMPROVEMENTS | 0 | 0 | 0 |
| *COMPUTER EQUIPMENT | 0 | 0 | 0 |
| *OTHER PUBLIC SAFETY | 0 | 0 | 0 |
| *SAFE CONNECTIONS | 0 | 0 | 0 |
| *N.O.H.A. - BAKER MUSEUM | 0 | 0 | 0 |
| *DESTIN MUSEUM | 0 | 0 | 0 |
| *HERITAGE MUSEUM | 0 | 0 | 0 |
| *CARVER HILL MUSEUM | 0 | 0 | 0 |
| <u>Departmental Total</u> | | | |
| <u>Expenditures Per Financial Statement</u> | | | |
| <u>Deductions</u> | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Functional Cost | 132,500 | 327,215 | 38,352 |
| <u>Allocation Step 1</u> | | | |
| Inbound - All Others | 0 | 0 | 0 |
| Reallocate Admin Costs | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 132,500 | 327,215 | 38,352 |
| <u>Allocation Step 2</u> | | | |
| Inbound - All Others | 0 | 0 | 0 |
| 2nd Allocation | 0 | 0 | 0 |
| <u>Total For 001-0114 GEN SERV-OTHER</u> | | | |
| Schedule .3 Total | 132,500 | 327,215 | 38,352 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0114 GEN SERV-OTHER**

Activity - UTILITIES

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 001-0180 CLERK TO THE BCC | 7,213 | 1.065439 | 9,159 | | 9,159 | | 9,159 |
| 001-0102 COUNTY ADMINISTRATOR | 3,575 | 0.528067 | 4,540 | | 4,540 | | 4,540 |
| 001-0103 PURCHASING DEPARTMENT | 3,194 | 0.471789 | 4,057 | | 4,057 | | 4,057 |
| 001-0104 HUMAN RESOURCES | 2,374 | 0.350666 | 3,014 | | 3,014 | | 3,014 |
| 001-0108 PLANNING DEPARTMENT | 7,841 | 1.158201 | 9,957 | | 9,957 | 45 | 10,002 |
| 001-01114 APPLICATIONS & ADMIN | 2,589 | 0.382424 | 3,287 | | 3,287 | | 3,287 |
| 001-0112 FACILITIES MAINTENANCE | 48,787 | 7.206373 | 61,955 | | 61,955 | | 61,955 |
| 001-0116 TAX COLLECTOR OPERATING | 51,011 | 7.534882 | 64,779 | | 64,779 | 296 | 65,075 |
| 001-0124 CODE ENFORCEMENT | 1,331 | 0.196603 | 1,690 | | 1,690 | 7 | 1,697 |
| 001-0125 BEACH SAFETY | 13,240 | 1.955693 | 16,813 | | 16,813 | 76 | 16,889 |
| 001-0127 MEDICAL EXAMINER | 2,500 | 0.369277 | 3,175 | | 3,175 | 15 | 3,190 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 12,985 | 1.918026 | 16,489 | | 16,489 | 74 | 16,563 |
| 001-0151 VETERANS SERVICE | 3,344 | 0.493945 | 4,246 | | 4,246 | 19 | 4,265 |
| 001-0181 PROPERTY APPRAISER | 19,160 | 2.830141 | 24,332 | | 24,332 | 110 | 24,442 |
| 001-0183 SHERIFF | 77,557 | 11.456016 | 98,489 | | 98,489 | 450 | 98,939 |
| 001-0184 SUPERVISOR OF ELECTIONS | 16,731 | 2.471351 | 21,247 | | 21,247 | 95 | 21,342 |
| 001-0601 STATE ATTORNEY OFFICE | 3,196 | 0.472084 | 4,060 | | 4,060 | 18 | 4,078 |
| 001-0602 PUBLIC DEFENDER OFFICE | 16,837 | 2.487009 | 21,381 | | 21,381 | 97 | 21,478 |
| 001-0603 COURT ADMINISTRATION | 47,332 | 6.991453 | 60,107 | | 60,107 | 274 | 60,381 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 1,704 | 0.251699 | 2,164 | | 2,164 | 9 | 2,173 |
| 101-1001 ENGINEERING DEPARTMENT | 3,000 | 0.443133 | 3,810 | | 3,810 | 17 | 3,827 |
| 108 E-911 OPERATIONS FUND | 29,480 | 4.354518 | 37,437 | | 37,437 | 170 | 37,607 |
| 112 COUNTY PUBLIC HEALTH FUND | 60,664 | 8.960735 | 77,037 | | 77,037 | 351 | 77,388 |
| 411 WATER & SEWER FUND | 78,714 | 11.626918 | 99,960 | | 99,960 | 456 | 100,416 |
| 441 INSPECTION FUND | 11,741 | 1.734274 | 14,910 | | 14,910 | 67 | 14,977 |
| 501 SELF INSURANCE FUND | 1,210 | 0.178730 | 1,536 | | 1,536 | 6 | 1,542 |
| 502 FLEET OPERATIONS FUND | 44,370 | 6.553934 | 56,346 | | 56,346 | 257 | 56,603 |
| CLERK OF COURT | 24,654 | 3.641665 | 31,309 | | 31,309 | 143 | 31,452 |
| ALL OTHER | 80,664 | 11.914955 | 102,434 | | 102,434 | 479 | 102,913 |
| Schedule .4 Total for UTILITIES | 676,998 | 100.000000 | 859,720 | | 859,720 | 3,531 | 863,251 |

Allocation Basis: TOTAL SQUARE FOOTAGE BY BENEFITING FUND/DEPARTMENT
Allocation Source: COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0114 GEN SERV-OTHER**

Activity - BRINKS/BANK CHARGES

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| 001-0180 CLERK TO THE BCC | 81 | 0.051558 | 13 | | 13 | | 13 |
| 001-0101 BOARD COUNTY COMMISSIONER | 666 | 0.423918 | 111 | | 111 | | 111 |
| 001-0102 COUNTY ADMINISTRATOR | 471 | 0.299798 | 78 | | 78 | | 78 |
| 001-0103 PURCHASING DEPARTMENT | 613 | 0.390182 | 102 | | 102 | | 102 |
| 001-0104 HUMAN RESOURCES | 683 | 0.434738 | 114 | | 114 | | 114 |
| 001-0107 LEGAL SERVICES | 194 | 0.123484 | 32 | | 32 | | 32 |
| 001-0108 PLANNING DEPARTMENT | 767 | 0.488205 | 128 | | 128 | | 128 |
| 001-0109 GEN SERV-PLANNING | 4 | 0.002546 | 1 | | 1 | | 1 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 521 | 0.331623 | 87 | | 87 | | 87 |
| 001-01113 SYSTEMS AND NETWORKING | 515 | 0.327804 | 86 | | 86 | | 86 |
| 001-01114 APPLICATIONS & ADMIN | 486 | 0.309345 | 81 | | 81 | | 81 |
| 001-01115 TELECOMMUNICATIONS | 186 | 0.118391 | 31 | | 31 | | 31 |
| 001-0112 FACILITIES MAINTENANCE | 3,533 | 2.248800 | 588 | | 588 | | 588 |
| 001-0114 GEN SERV-OTHER | 1,378 | 0.877115 | 229 | | 229 | | 229 |
| 001-0115 PROP APPRAISER OPERATING | 35 | 0.022278 | 6 | | 6 | | 6 |
| 001-0116 TAX COLLECTOR OPERATING | 167 | 0.106298 | 28 | | 28 | | 28 |
| 001-0120 GEN SERV-FIRE CONTROL | 20 | 0.012730 | 3 | | 3 | | 3 |
| 001-0121 EMERGENCY MANAGEMENT | 490 | 0.311891 | 82 | | 82 | | 82 |
| 001-0122 COUNTY WARNING POINT | 462 | 0.294069 | 77 | | 77 | | 77 |
| 001-0124 CODE ENFORCEMENT | 557 | 0.354538 | 93 | | 93 | | 93 |
| 001-0125 BEACH SAFETY | 694 | 0.441740 | 116 | | 116 | | 116 |
| 001-0126 CORRECTIONS DEPARTMENT | 2,213 | 1.408603 | 369 | | 369 | | 369 |
| 001-0127 MEDICAL EXAMINER | 42 | 0.026734 | 7 | | 7 | | 7 |
| 001-0130 AGRICULTURE EXTENSION | 730 | 0.464654 | 122 | | 122 | | 122 |
| 001-0131 GEN SERV-CONSERVATION | 14 | 0.008911 | 2 | | 2 | | 2 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 19 | 0.012094 | 3 | | 3 | | 3 |
| 001-0150 GEN SERV-INDUSTRY DEVELOP | 30 | 0.019095 | 5 | | 5 | | 5 |
| 001-0151 VETERANS SERVICE | 329 | 0.209413 | 55 | | 55 | | 55 |
| 001-0160 MOSQUITO CONTROL | 546 | 0.347536 | 91 | | 91 | | 91 |
| 001-0161 PUBLIC HEALTH | 6 | 0.003819 | 1 | | 1 | | 1 |
| 001-0162 MENTAL HEALTH | 43 | 0.027370 | 7 | | 7 | | 7 |
| 001-0163 HUMAN SERVICES | 152 | 0.096750 | 25 | | 25 | | 25 |
| 001-0170 COUNTY PARKS | 1,708 | 1.087164 | 284 | | 284 | | 284 |
| 001-0171 LIBRARY COOPERATIVE | 476 | 0.302980 | 79 | | 79 | | 79 |
| 001-0175 TOURIST DISTRICT PARKS | 1,787 | 1.137449 | 298 | | 298 | | 298 |
| 001-0181 PROPERTY APPRAISER | 20 | 0.012730 | 3 | | 3 | | 3 |
| 001-0183 SHERIFF | 276 | 0.175678 | 46 | | 46 | | 46 |
| 001-0184 SUPERVISOR OF ELECTIONS | 11 | 0.007002 | 2 | | 2 | | 2 |
| 001-0198 INTERFUND TRANSFER | 4 | 0.002546 | 1 | | 1 | | 1 |
| 001-0199 RESERVES/MISCELLANEOUS | 13 | 0.008275 | 2 | | 2 | | 2 |
| 001-0601 STATE ATTORNEY OFFICE | 54 | 0.034372 | 9 | | 9 | | 9 |
| 001-0602 PUBLIC DEFENDER OFFICE | 14 | 0.008911 | 2 | | 2 | | 2 |
| 001-0603 COURT ADMINISTRATION | 29 | 0.018459 | 5 | | 5 | | 5 |
| 001-0604 ADMIN-CIRCUIT COURT (05) | 37 | 0.023551 | 6 | | 6 | | 6 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 721 | 0.458926 | 120 | | 120 | | 120 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0114 GEN SERV-OTHER**

Activity - BRINKS/BANK CHARGES

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 001-7XXXXX GRANTS | 1,963 | 1.249475 | 327 | | 327 | | 327 |
| 101-1001 ENGINEERING DEPARTMENT | 800 | 0.509210 | 133 | | 133 | | 133 |
| 101-1002 ROAD DEPARTMENT | 1,778 | 1.131720 | 296 | | 296 | | 296 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 2,026 | 1.289575 | 337 | | 337 | | 337 |
| 101-1004 STORMWATER MANAGEMENT | 1,488 | 0.947131 | 248 | | 248 | | 248 |
| 101 TRANSPORTATION TF GRANTS | 431 | 0.274337 | 72 | | 72 | | 72 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 934 | 0.594503 | 156 | | 156 | | 156 |
| 104-1152 2ND TDT-ADMINISTRATION | 1,174 | 0.747266 | 196 | | 196 | | 196 |
| 104-1157 BP & FCNC COUNCIL FY10 | 7 | 0.004456 | 1 | | 1 | | 1 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 1,146 | 0.729444 | 191 | | 191 | | 191 |
| 104-1173 3RD TDT-C.C. O & M | 3,454 | 2.198516 | 575 | | 575 | | 575 |
| 104-1174 3RD TDT-C.C. OPERATIONS | 15 | 0.009548 | 2 | | 2 | | 2 |
| 104-1175 1ST TDT-BEACHES & PARKS | 765 | 0.486932 | 127 | | 127 | | 127 |
| 104-1176 SPECIAL ASSESSMENT | 79 | 0.050285 | 13 | | 13 | | 13 |
| 104-1177 3RD TDT-C.C. MAINTENANCE | 12 | 0.007638 | 2 | | 2 | | 2 |
| 104-1179 4TH TDT-C.C. CAPITAL | 82 | 0.052194 | 14 | | 14 | | 14 |
| 104 TOURIST DEVELOPMENT GRANTS | 228 | 0.145125 | 38 | | 38 | | 38 |
| 105 NATURAL DISASTERS FUND | 574 | 0.365358 | 96 | | 96 | | 96 |
| 106 LHA TRUST FUND | 739 | 0.470383 | 123 | | 123 | | 123 |
| 108 E-911 OPERATIONS FUND | 1,338 | 0.851654 | 223 | | 223 | | 223 |
| 109 RADIO COMMUNICATIONS FUND | 297 | 0.189044 | 49 | | 49 | | 49 |
| 110 LAW ENFORCEMENT TRUST FUND | 209 | 0.133031 | 35 | | 35 | | 35 |
| 111 POLICE ACADEMY FUND | 288 | 0.183316 | 48 | | 48 | | 48 |
| 112 COUNTY PUBLIC HEALTH FUND | 298 | 0.189681 | 50 | | 50 | | 50 |
| 113 MSBU FUND | 3,295 | 2.097310 | 549 | | 549 | | 549 |
| 115 UNINCORPORATED PARKS FUND | 2,364 | 1.504717 | 394 | | 394 | | 394 |
| 119 PRISONER BENEFIT FUND | 1,960 | 1.247565 | 326 | | 326 | | 326 |
| 120 ADDITIONAL COURT COST FUND | 1,407 | 0.895574 | 234 | | 234 | | 234 |
| 121 DRUG ABUSE TRUST FUND | 297 | 0.189044 | 49 | | 49 | | 49 |
| 122 DOMESTIC VIOLENCE TRUST FUND | 130 | 0.082747 | 22 | | 22 | | 22 |
| 123 TRAFFIC EDUCATION FUND | 149 | 0.094840 | 25 | | 25 | | 25 |
| 201 DEBT SERVICE FUND | 368 | 0.234237 | 61 | | 61 | | 61 |
| 301 CAPITAL OUTLAY PROJECTS FUND | 2,949 | 1.877077 | 491 | | 491 | | 491 |
| 302 ROAD/BRIDGE CONSTRUCTION FUND | 1,414 | 0.900029 | 235 | | 235 | | 235 |
| 411 WATER & SEWER FUND | 61,225 | 38.970502 | 10,198 | | 10,198 | | 10,198 |
| 421 AIRPORT FUND | 10,024 | 6.380406 | 1,669 | | 1,669 | | 1,669 |
| 430 SOLID WASTE FUND | 3,499 | 2.227159 | 583 | | 583 | | 583 |
| 441 INSPECTION FUND | 4,750 | 3.023436 | 791 | | 791 | | 791 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 6,115 | 3.892277 | 1,018 | | 1,018 | | 1,018 |
| 460 CONVENTION FUND | 11 | 0.007002 | 2 | | 2 | | 2 |
| 501 SELF INSURANCE FUND | 4,579 | 2.914593 | 763 | | 763 | | 763 |
| 502 FLEET OPERATIONS FUND | 10,647 | 6.776953 | 1,773 | | 1,773 | | 1,773 |
| Schedule .4 Total for BRINKS/BANK CHARGES | 157,105 | 99.999363 | 26,165 | | 26,165 | 0 | 26,165 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0114 GEN SERV-OTHER**

Activity - BRINKS/BANK CHARGES

Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS BY BENEFITING FUND/DEPARTMENT

Allocation Source: FY15 TRANSACTION ANALYSIS - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0114 GEN SERV-OTHER**

Activity - ACCOUNTING & AUDITING

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| 001-0180 CLERK TO THE BCC | 81 | 0.127387 | 169 | | 169 | | 169 |
| 001-0101 BOARD COUNTY COMMISSIONER | 666 | 1.047400 | 1,388 | | 1,388 | | 1,388 |
| 001-0102 COUNTY ADMINISTRATOR | 471 | 0.740729 | 981 | | 981 | | 981 |
| 001-0103 PURCHASING DEPARTMENT | 613 | 0.964049 | 1,277 | | 1,277 | | 1,277 |
| 001-0104 HUMAN RESOURCES | 683 | 1.074136 | 1,423 | | 1,423 | | 1,423 |
| 001-0107 LEGAL SERVICES | 194 | 0.305099 | 404 | | 404 | | 404 |
| 001-0108 PLANNING DEPARTMENT | 767 | 1.206240 | 1,598 | | 1,598 | | 1,598 |
| 001-0109 GEN SERV-PLANNING | 4 | 0.006291 | 8 | | 8 | | 8 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 521 | 0.819363 | 1,086 | | 1,086 | | 1,086 |
| 001-01113 SYSTEMS AND NETWORKING | 515 | 0.809927 | 1,073 | | 1,073 | | 1,073 |
| 001-01114 APPLICATIONS & ADMIN | 486 | 0.764319 | 1,013 | | 1,013 | | 1,013 |
| 001-01115 TELECOMMUNICATIONS | 186 | 0.292517 | 388 | | 388 | | 388 |
| 001-0112 FACILITIES MAINTENANCE | 3,533 | 5.556255 | 7,362 | | 7,362 | | 7,362 |
| 001-0114 GEN SERV-OTHER | 1,378 | 2.167144 | 2,871 | | 2,871 | | 2,871 |
| 001-0115 PROP APPRAISER OPERATING | 35 | 0.055044 | 73 | | 73 | | 73 |
| 001-0116 TAX COLLECTOR OPERATING | 167 | 0.262636 | 348 | | 348 | | 348 |
| 001-0120 GEN SERV-FIRE CONTROL | 20 | 0.031453 | 42 | | 42 | | 42 |
| 001-0121 EMERGENCY MANAGEMENT | 490 | 0.770610 | 1,021 | | 1,021 | | 1,021 |
| 001-0122 COUNTY WARNING POINT | 462 | 0.726575 | 963 | | 963 | | 963 |
| 001-0124 CODE ENFORCEMENT | 557 | 0.875979 | 1,161 | | 1,161 | | 1,161 |
| 001-0125 BEACH SAFETY | 694 | 1.091435 | 1,446 | | 1,446 | | 1,446 |
| 001-0126 CORRECTIONS DEPARTMENT | 2,213 | 3.480326 | 4,611 | | 4,611 | | 4,611 |
| 001-0127 MEDICAL EXAMINER | 42 | 0.066052 | 88 | | 88 | | 88 |
| 001-0130 AGRICULTURE EXTENSION | 730 | 1.148051 | 1,521 | | 1,521 | | 1,521 |
| 001-0131 GEN SERV-CONSERVATION | 14 | 0.022017 | 29 | | 29 | | 29 |
| 001-0140 COORDINATE TRANSPORTATION | 1 | 0.001573 | 2 | | 2 | | 2 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 19 | 0.029881 | 40 | | 40 | | 40 |
| 001-0150 GEN SERV-INDUSTRY DEVELOP | 30 | 0.047180 | 63 | | 63 | | 63 |
| 001-0151 VETERANS SERVICE | 329 | 0.517409 | 686 | | 686 | | 686 |
| 001-0160 MOSQUITO CONTROL | 546 | 0.858680 | 1,138 | | 1,138 | | 1,138 |
| 001-0161 PUBLIC HEALTH | 6 | 0.009436 | 13 | | 13 | | 13 |
| 001-0162 MENTAL HEALTH | 43 | 0.067625 | 90 | | 90 | | 90 |
| 001-0163 HUMAN SERVICES | 152 | 0.239046 | 317 | | 317 | | 317 |
| 001-0170 COUNTY PARKS | 1,708 | 2.686126 | 3,559 | | 3,559 | | 3,559 |
| 001-0171 LIBRARY COOPERATIVE | 476 | 0.748592 | 992 | | 992 | | 992 |
| 001-0175 TOURIST DISTRICT PARKS | 1,787 | 2.810367 | 3,724 | | 3,724 | | 3,724 |
| 001-0181 PROPERTY APPRAISER | 20 | 0.031453 | 42 | | 42 | | 42 |
| 001-0183 SHERIFF | 276 | 0.434058 | 575 | | 575 | | 575 |
| 001-0184 SUPERVISOR OF ELECTIONS | 11 | 0.017299 | 23 | | 23 | | 23 |
| 001-0198 INTERFUND TRANSFER | 4 | 0.006291 | 8 | | 8 | | 8 |
| 001-0199 RESERVES/MISCELLANEOUS | 13 | 0.020445 | 27 | | 27 | | 27 |
| 001-0601 STATE ATTORNEY OFFICE | 54 | 0.084924 | 113 | | 113 | | 113 |
| 001-0602 PUBLIC DEFENDER OFFICE | 14 | 0.022017 | 29 | | 29 | | 29 |
| 001-0603 COURT ADMINISTRATION | 29 | 0.045608 | 60 | | 60 | | 60 |
| 001-0604 ADMIN-CIRCUIT COURT (05) | 37 | 0.058189 | 77 | | 77 | | 77 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0114 GEN SERV-OTHER**

Activity - ACCOUNTING & AUDITING

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001-0610 PRETRIAL SERVICES PROGRAM | 721 | 1.133897 | 1,502 | | 1,502 | | 1,502 |
| 001-7XXXXX GRANTS | 1,963 | 3.087158 | 4,090 | | 4,090 | | 4,090 |
| 101-1001 ENGINEERING DEPARTMENT | 800 | 1.258139 | 1,667 | | 1,667 | | 1,667 |
| 101-1002 ROAD DEPARTMENT | 1,778 | 2.796213 | 3,705 | | 3,705 | | 3,705 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 2,026 | 3.186236 | 4,222 | | 4,222 | | 4,222 |
| 101-1004 STORMWATER MANAGEMENT | 1,488 | 2.340138 | 3,101 | | 3,101 | | 3,101 |
| 101 TRANSPORTATION TF GRANTS | 431 | 0.677822 | 898 | | 898 | | 898 |
| 105 NATURAL DISASTERS FUND | 574 | 0.902714 | 1,196 | | 1,196 | | 1,196 |
| 106 LHA TRUST FUND | 739 | 1.162206 | 1,540 | | 1,540 | | 1,540 |
| 108 E-911 OPERATIONS FUND | 1,338 | 2.104237 | 2,788 | | 2,788 | | 2,788 |
| 109 RADIO COMMUNICATIONS FUND | 297 | 0.467084 | 619 | | 619 | | 619 |
| 110 LAW ENFORCEMENT TRUST FUND | 209 | 0.328689 | 436 | | 436 | | 436 |
| 111 POLICE ACADEMY FUND | 288 | 0.452930 | 600 | | 600 | | 600 |
| 112 COUNTY PUBLIC HEALTH FUND | 298 | 0.468657 | 621 | | 621 | | 621 |
| 113 MSBU FUND | 3,295 | 5.181958 | 6,866 | | 6,866 | | 6,866 |
| 115 UNINCORPORATED PARKS FUND | 2,364 | 3.717800 | 4,926 | | 4,926 | | 4,926 |
| 119 PRISONER BENEFIT FUND | 1,960 | 3.082440 | 4,084 | | 4,084 | | 4,084 |
| 120 ADDITIONAL COURT COST FUND | 1,407 | 2.212751 | 2,932 | | 2,932 | | 2,932 |
| 121 DRUG ABUSE TRUST FUND | 297 | 0.467084 | 619 | | 619 | | 619 |
| 122 DOMESTIC VIOLENCE TRUST FUND | 130 | 0.204448 | 271 | | 271 | | 271 |
| 123 TRAFFIC EDUCATION FUND | 149 | 0.234328 | 310 | | 310 | | 310 |
| 201 DEBT SERVICE FUND | 368 | 0.578744 | 767 | | 767 | | 767 |
| 301 CAPITAL OUTLAY PROJECTS FUND | 2,949 | 4.637813 | 6,145 | | 6,145 | | 6,145 |
| 302 ROAD/BRIDGE CONSTRUCTION FUND | 1,414 | 2.223760 | 2,946 | | 2,946 | | 2,946 |
| 501 SELF INSURANCE FUND | 4,579 | 7.201271 | 9,542 | | 9,542 | | 9,542 |
| 502 FLEET OPERATIONS FUND | 10,647 | 16.744250 | 22,185 | | 22,185 | | 22,185 |
| Schedule .4 Total for ACCOUNTING & AUDITING | 63,586 | 100.000000 | 132,500 | | 132,500 | 0 | 132,500 |

Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS BY BENEFITING FUND/DEPARTMENT

Allocation Source: FY15 TRANSACTION ANALYSIS - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0114 GEN SERV-OTHER**

Activity - COMMUNICATIONS SVCS

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 001-0180 CLERK TO THE BCC | 27 | 3.404792 | 11,141 | | 11,141 | | 11,141 |
| 001-0104 HUMAN RESOURCES | 12 | 1.513241 | 4,952 | | 4,952 | | 4,952 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 13 | 1.639344 | 5,364 | | 5,364 | | 5,364 |
| 001-01113 SYSTEMS AND NETWORKING | 12 | 1.513241 | 4,952 | | 4,952 | | 4,952 |
| 001-0116 TAX COLLECTOR OPERATING | 67 | 8.448928 | 27,646 | | 27,646 | | 27,646 |
| 001-0122 COUNTY WARNING POINT | 21 | 2.648172 | 8,665 | | 8,665 | | 8,665 |
| 001-0124 CODE ENFORCEMENT | 3 | 0.378310 | 1,238 | | 1,238 | | 1,238 |
| 001-0130 AGRICULTURE EXTENSION | 18 | 2.269861 | 7,427 | | 7,427 | | 7,427 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 24 | 3.026482 | 9,903 | | 9,903 | | 9,903 |
| 001-0151 VETERANS SERVICE | 6 | 0.756620 | 2,476 | | 2,476 | | 2,476 |
| 001-0160 MOSQUITO CONTROL | 3 | 0.378310 | 1,238 | | 1,238 | | 1,238 |
| 001-0163 HUMAN SERVICES | 36 | 4.539723 | 14,855 | | 14,855 | | 14,855 |
| 001-0170 COUNTY PARKS | 1 | 0.126103 | 413 | | 413 | | 413 |
| 001-0175 TOURIST DISTRICT PARKS | 2 | 0.252207 | 825 | | 825 | | 825 |
| 001-0183 SHERIFF | 184 | 23.203027 | 75,924 | | 75,924 | | 75,924 |
| 001-0184 SUPERVISOR OF ELECTIONS | 52 | 6.557377 | 21,457 | | 21,457 | | 21,457 |
| 001-0602 PUBLIC DEFENDER OFFICE | 35 | 4.413619 | 14,442 | | 14,442 | | 14,442 |
| 001-0603 COURT ADMINISTRATION | 131 | 16.519546 | 54,054 | | 54,054 | | 54,054 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 8 | 1.008827 | 3,301 | | 3,301 | | 3,301 |
| 101-1001 ENGINEERING DEPARTMENT | 5 | 0.630517 | 2,063 | | 2,063 | | 2,063 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 2 | 0.252207 | 825 | | 825 | | 825 |
| 101-1004 STORMWATER MANAGEMENT | 3 | 0.378310 | 1,238 | | 1,238 | | 1,238 |
| 115 UNINCORPORATED PARKS FUND | 5 | 0.630517 | 2,063 | | 2,063 | | 2,063 |
| 430 SOLID WASTE FUND | 5 | 0.630517 | 2,063 | | 2,063 | | 2,063 |
| 501 SELF INSURANCE FUND | 5 | 0.630517 | 2,063 | | 2,063 | | 2,063 |
| CLERK OF COURT | 103 | 12.988651 | 42,501 | | 42,501 | | 42,501 |
| ALL OTHER | 10 | 1.261034 | 4,126 | | 4,126 | | 4,126 |
| Schedule .4 Total for COMMUNICATIONS SVCS | 793 | 100.000000 | 327,215 | | 327,215 | 0 | 327,215 |

Allocation Basis: NUMBER OF VOIP PHONES BY BENEFITING FUND/DEPARTMENT

Allocation Source: VOIP PHONES - INFORMATION TECHNOLOGY

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0114 GEN SERV-OTHER**

Activity - MEMBERSHIPS

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 001-0101 BOARD COUNTY COMMISSIONER | 11.00 | 1.171471 | 449 | | 449 | | 449 |
| 001-0102 COUNTY ADMINISTRATOR | 5.57 | 0.593191 | 228 | | 228 | | 228 |
| 001-0103 PURCHASING DEPARTMENT | 7.00 | 0.745482 | 286 | | 286 | | 286 |
| 001-0104 HUMAN RESOURCES | 9.39 | 1.000011 | 384 | | 384 | | 384 |
| 001-0108 PLANNING DEPARTMENT | 9.00 | 0.958477 | 368 | | 368 | | 368 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 8.00 | 0.851979 | 327 | | 327 | | 327 |
| 001-01113 SYSTEMS AND NETWORKING | 7.00 | 0.745482 | 286 | | 286 | | 286 |
| 001-01114 APPLICATIONS & ADMIN | 5.00 | 0.532487 | 204 | | 204 | | 204 |
| 001-0112 FACILITIES MAINTENANCE | 52.55 | 5.596439 | 2,146 | | 2,146 | | 2,146 |
| 001-0121 EMERGENCY MANAGEMENT | 3.00 | 0.319492 | 123 | | 123 | | 123 |
| 001-0122 COUNTY WARNING POINT | 24.00 | 2.555938 | 980 | | 980 | | 980 |
| 001-0124 CODE ENFORCEMENT | 2.45 | 0.260919 | 100 | | 100 | | 100 |
| 001-0125 BEACH SAFETY | 26.89 | 2.863715 | 1,098 | | 1,098 | | 1,098 |
| 001-0126 CORRECTIONS DEPARTMENT | 137.28 | 14.619967 | 5,602 | | 5,602 | | 5,602 |
| 001-0130 AGRICULTURE EXTENSION | 11.00 | 1.171471 | 449 | | 449 | | 449 |
| 001-0151 VETERANS SERVICE | 3.00 | 0.319492 | 123 | | 123 | | 123 |
| 001-0160 MOSQUITO CONTROL | 8.49 | 0.904163 | 347 | | 347 | | 347 |
| 001-0170 COUNTY PARKS | 1.86 | 0.198085 | 76 | | 76 | | 76 |
| 001-0171 LIBRARY COOPERATIVE | 1.00 | 0.106497 | 41 | | 41 | | 41 |
| 001-0175 TOURIST DISTRICT PARKS | 7.00 | 0.745482 | 286 | | 286 | | 286 |
| 001-0184 SUPERVISOR OF ELECTIONS | 16.00 | 1.703959 | 654 | | 654 | | 654 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 4.55 | 0.484563 | 186 | | 186 | | 186 |
| 001-7XXXXX GRANTS | 6.31 | 0.671999 | 258 | | 258 | | 258 |
| 101-1001 ENGINEERING DEPARTMENT | 16.03 | 1.707153 | 655 | | 655 | | 655 |
| 101-1002 ROAD DEPARTMENT | 94.09 | 10.020341 | 3,843 | | 3,843 | | 3,843 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 5.00 | 0.532487 | 204 | | 204 | | 204 |
| 101-1004 STORMWATER MANAGEMENT | 8.82 | 0.939307 | 360 | | 360 | | 360 |
| 101 TRANSPORTATION TF GRANTS | 1.00 | 0.106497 | 41 | | 41 | | 41 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 1.00 | 0.106497 | 41 | | 41 | | 41 |
| 104-1152 2ND TDT-ADMINISTRATION | 11.50 | 1.224720 | 470 | | 470 | | 470 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 6.00 | 0.638984 | 245 | | 245 | | 245 |
| 104-1173 3RD TDT-C.C. O & M | 23.50 | 2.502689 | 960 | | 960 | | 960 |
| 104-1175 1ST TDT-BEACHES & PARKS | 3.00 | 0.319492 | 123 | | 123 | | 123 |
| 108 E-911 OPERATIONS FUND | 6.00 | 0.638984 | 245 | | 245 | | 245 |
| 115 UNINCORPORATED PARKS FUND | 13.43 | 1.430260 | 549 | | 549 | | 549 |
| 119 PRISONER BENEFIT FUND | 2.90 | 0.308842 | 118 | | 118 | | 118 |
| 120 ADDITIONAL COURT COST FUND | 6.14 | 0.653894 | 251 | | 251 | | 251 |
| 411 WATER & SEWER FUND | 130.73 | 13.922406 | 5,340 | | 5,340 | | 5,340 |
| 421 AIRPORT FUND | 52.00 | 5.537865 | 2,124 | | 2,124 | | 2,124 |
| 430 SOLID WASTE FUND | 14.19 | 1.511198 | 580 | | 580 | | 580 |
| 441 INSPECTION FUND | 15.21 | 1.619826 | 621 | | 621 | | 621 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 136.11 | 14.495362 | 5,559 | | 5,559 | | 5,559 |
| 501 SELF INSURANCE FUND | 3.00 | 0.319492 | 123 | | 123 | | 123 |
| 502 FLEET OPERATIONS FUND | 22.00 | 2.342943 | 899 | | 899 | | 899 |
| Schedule .4 Total for MEMBERSHIPS | 938.99 | 100.000000 | 38,352 | | 38,352 | 0 | 38,352 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0114 GEN SERV-OTHER**

Activity - MEMBERSHIPS

Allocation Basis: NUMBER OF EMPLOYEES BY FUND/DEPARTMENT (EXCLUDING POLL WORKERS)
Allocation Source: FY15 PAYROLL REPORT - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-0114 GEN SERV-OTHER**

| Receiving Department | Total | UTILITIES | BRINKS/BANK CHARGES | ACCOUNTING & AUDITING | COMMUNICATIONS SVCS |
|-------------------------------------|---------|-----------|---------------------|-----------------------|---------------------|
| 001-0180 CLERK TO THE BCC | 20,482 | 9,159 | 13 | 169 | 11,141 |
| 001-0101 BOARD COUNTY COMMISSIONER | 1,948 | 0 | 111 | 1,388 | 0 |
| 001-0102 COUNTY ADMINISTRATOR | 5,827 | 4,540 | 78 | 981 | 0 |
| 001-0103 PURCHASING DEPARTMENT | 5,722 | 4,057 | 102 | 1,277 | 0 |
| 001-0104 HUMAN RESOURCES | 9,887 | 3,014 | 114 | 1,423 | 4,952 |
| 001-0107 LEGAL SERVICES | 436 | 0 | 32 | 404 | 0 |
| 001-0108 PLANNING DEPARTMENT | 12,096 | 10,002 | 128 | 1,598 | 0 |
| 001-0109 GEN SERV-PLANNING | 9 | 0 | 1 | 8 | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 6,864 | 0 | 87 | 1,086 | 5,364 |
| 001-01113 SYSTEMS AND NETWORKING | 6,397 | 0 | 86 | 1,073 | 4,952 |
| 001-01114 APPLICATIONS & ADMIN | 4,585 | 3,287 | 81 | 1,013 | 0 |
| 001-01115 TELECOMMUNICATIONS | 419 | 0 | 31 | 388 | 0 |
| 001-0112 FACILITIES MAINTENANCE | 72,051 | 61,955 | 588 | 7,362 | 0 |
| 001-0114 GEN SERV-OTHER | 3,100 | 0 | 229 | 2,871 | 0 |
| 001-0115 PROP APPRAISER OPERATING | 79 | 0 | 6 | 73 | 0 |
| 001-0116 TAX COLLECTOR OPERATING | 93,097 | 65,075 | 28 | 348 | 27,646 |
| 001-0120 GEN SERV-FIRE CONTROL | 45 | 0 | 3 | 42 | 0 |
| 001-0121 EMERGENCY MANAGEMENT | 1,226 | 0 | 82 | 1,021 | 0 |
| 001-0122 COUNTY WARNING POINT | 10,685 | 0 | 77 | 963 | 8,665 |
| 001-0124 CODE ENFORCEMENT | 4,289 | 1,697 | 93 | 1,161 | 1,238 |
| 001-0125 BEACH SAFETY | 19,549 | 16,889 | 116 | 1,446 | 0 |
| 001-0126 CORRECTIONS DEPARTMENT | 10,582 | 0 | 369 | 4,611 | 0 |
| 001-0127 MEDICAL EXAMINER | 3,285 | 3,190 | 7 | 88 | 0 |
| 001-0130 AGRICULTURE EXTENSION | 9,519 | 0 | 122 | 1,521 | 7,427 |
| 001-0131 GEN SERV-CONSERVATION | 31 | 0 | 2 | 29 | 0 |
| 001-0140 COORDINATE TRANSPORTATION | 2 | 0 | 0 | 2 | 0 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 26,509 | 16,563 | 3 | 40 | 9,903 |
| 001-0150 GEN SERV-INDUSTRY DEVELOP | 68 | 0 | 5 | 63 | 0 |
| 001-0151 VETERANS SERVICE | 7,605 | 4,265 | 55 | 686 | 2,476 |
| 001-0160 MOSQUITO CONTROL | 2,814 | 0 | 91 | 1,138 | 1,238 |
| 001-0161 PUBLIC HEALTH | 14 | 0 | 1 | 13 | 0 |
| 001-0162 MENTAL HEALTH | 97 | 0 | 7 | 90 | 0 |
| 001-0163 HUMAN SERVICES | 15,197 | 0 | 25 | 317 | 14,855 |
| 001-0170 COUNTY PARKS | 4,332 | 0 | 284 | 3,559 | 413 |
| 001-0171 LIBRARY COOPERATIVE | 1,112 | 0 | 79 | 992 | 0 |
| 001-0175 TOURIST DISTRICT PARKS | 5,133 | 0 | 298 | 3,724 | 825 |
| 001-0181 PROPERTY APPRAISER | 24,487 | 24,442 | 3 | 42 | 0 |
| 001-0183 SHERIFF | 175,484 | 98,939 | 46 | 575 | 75,924 |
| 001-0184 SUPERVISOR OF ELECTIONS | 43,478 | 21,342 | 2 | 23 | 21,457 |
| 001-0198 INTERFUND TRANSFER | 9 | 0 | 1 | 8 | 0 |
| 001-0199 RESERVES/MISCELLANEOUS | 29 | 0 | 2 | 27 | 0 |
| 001-0601 STATE ATTORNEY OFFICE | 4,200 | 4,078 | 9 | 113 | 0 |
| 001-0602 PUBLIC DEFENDER OFFICE | 35,951 | 21,478 | 2 | 29 | 14,442 |
| 001-0603 COURT ADMINISTRATION | 114,500 | 60,381 | 5 | 60 | 54,054 |
| 001-0604 ADMIN-CIRCUIT COURT (05) | 83 | 0 | 6 | 77 | 0 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 7,282 | 2,173 | 120 | 1,502 | 3,301 |
| 001-7XXXXX GRANTS | 4,675 | 0 | 327 | 4,090 | 0 |
| 101-1001 ENGINEERING DEPARTMENT | 8,345 | 3,827 | 133 | 1,667 | 2,063 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-0114 GEN SERV-OTHER**

| Receiving Department | Total | UTILITIES | BRINKS/BANK CHARGES | ACCOUNTING & AUDITING | COMMUNICATIONS SVCS |
|---------------------------------------|------------------|----------------|------------------------|--------------------------|------------------------|
| 101-1002 ROAD DEPARTMENT | 7,844 | 0 | 296 | 3,705 | 0 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 5,588 | 0 | 337 | 4,222 | 825 |
| 101-1004 STORMWATER MANAGEMENT | 4,947 | 0 | 248 | 3,101 | 1,238 |
| 101 TRANSPORTATION TF GRANTS | 1,011 | 0 | 72 | 898 | 0 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 197 | 0 | 156 | 0 | 0 |
| 104-1152 2ND TDT-ADMINISTRATION | 666 | 0 | 196 | 0 | 0 |
| 104-1157 BP & FCNC COUNCIL FY10 | 1 | 0 | 1 | 0 | 0 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 436 | 0 | 191 | 0 | 0 |
| 104-1173 3RD TDT-C.C. O & M | 1,535 | 0 | 575 | 0 | 0 |
| 104-1174 3RD TDT-C.C. OPERATIONS | 2 | 0 | 2 | 0 | 0 |
| 104-1175 1ST TDT-BEACHES & PARKS | 250 | 0 | 127 | 0 | 0 |
| 104-1176 SPECIAL ASSESSMENT | 13 | 0 | 13 | 0 | 0 |
| 104-1177 3RD TDT-C.C. MAINTENANCE | 2 | 0 | 2 | 0 | 0 |
| 104-1179 4TH TDT-C.C. CAPITAL | 14 | 0 | 14 | 0 | 0 |
| 104 TOURIST DEVELOPMENT GRANTS | 38 | 0 | 38 | 0 | 0 |
| 105 NATURAL DISASTERS FUND | 1,292 | 0 | 96 | 1,196 | 0 |
| 106 LHA TRUST FUND | 1,663 | 0 | 123 | 1,540 | 0 |
| 108 E-911 OPERATIONS FUND | 40,863 | 37,607 | 223 | 2,788 | 0 |
| 109 RADIO COMMUNICATIONS FUND | 668 | 0 | 49 | 619 | 0 |
| 110 LAW ENFORCEMENT TRUST FUND | 471 | 0 | 35 | 436 | 0 |
| 111 POLICE ACADEMY FUND | 648 | 0 | 48 | 600 | 0 |
| 112 COUNTY PUBLIC HEALTH FUND | 78,059 | 77,388 | 50 | 621 | 0 |
| 113 MSBU FUND | 7,415 | 0 | 549 | 6,866 | 0 |
| 115 UNINCORPORATED PARKS FUND | 7,932 | 0 | 394 | 4,926 | 2,063 |
| 119 PRISONER BENEFIT FUND | 4,528 | 0 | 326 | 4,084 | 0 |
| 120 ADDITIONAL COURT COST FUND | 3,417 | 0 | 234 | 2,932 | 0 |
| 121 DRUG ABUSE TRUST FUND | 668 | 0 | 49 | 619 | 0 |
| 122 DOMESTIC VIOLENCE TRUST FUND | 293 | 0 | 22 | 271 | 0 |
| 123 TRAFFIC EDUCATION FUND | 335 | 0 | 25 | 310 | 0 |
| 201 DEBT SERVICE FUND | 828 | 0 | 61 | 767 | 0 |
| 301 CAPITAL OUTLAY PROJECTS FUND | 6,636 | 0 | 491 | 6,145 | 0 |
| 302 ROAD/BRIDGE CONSTRUCTION FUND | 3,181 | 0 | 235 | 2,946 | 0 |
| 411 WATER & SEWER FUND | 115,954 | 100,416 | 10,198 | 0 | 0 |
| 421 AIRPORT FUND | 3,793 | 0 | 1,669 | 0 | 0 |
| 430 SOLID WASTE FUND | 3,226 | 0 | 583 | 0 | 2,063 |
| 441 INSPECTION FUND | 16,389 | 14,977 | 791 | 0 | 0 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 6,577 | 0 | 1,018 | 0 | 0 |
| 460 CONVENTION FUND | 2 | 0 | 2 | 0 | 0 |
| 501 SELF INSURANCE FUND | 14,033 | 1,542 | 763 | 9,542 | 2,063 |
| 502 FLEET OPERATIONS FUND | 81,460 | 56,603 | 1,773 | 22,185 | 0 |
| CLERK OF COURT | 73,953 | 31,452 | 0 | 0 | 42,501 |
| ALL OTHER | 107,039 | 102,913 | 0 | 0 | 4,126 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 1,387,483 | 863,251 | 26,165 | 132,500 | 327,215 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-0114 GEN SERV-OTHER**

| Receiving Department | MEMBERSHIPS |
|-------------------------------------|-------------|
| 001-0180 CLERK TO THE BCC | 0 |
| 001-0101 BOARD COUNTY COMMISSIONER | 449 |
| 001-0102 COUNTY ADMINISTRATOR | 228 |
| 001-0103 PURCHASING DEPARTMENT | 286 |
| 001-0104 HUMAN RESOURCES | 384 |
| 001-0107 LEGAL SERVICES | 0 |
| 001-0108 PLANNING DEPARTMENT | 368 |
| 001-0109 GEN SERV-PLANNING | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 327 |
| 001-01113 SYSTEMS AND NETWORKING | 286 |
| 001-01114 APPLICATIONS & ADMIN | 204 |
| 001-01115 TELECOMMUNICATIONS | 0 |
| 001-0112 FACILITIES MAINTENANCE | 2,146 |
| 001-0114 GEN SERV-OTHER | 0 |
| 001-0115 PROP APPRAISER OPERATING | 0 |
| 001-0116 TAX COLLECTOR OPERATING | 0 |
| 001-0120 GEN SERV-FIRE CONTROL | 0 |
| 001-0121 EMERGENCY MANAGEMENT | 123 |
| 001-0122 COUNTY WARNING POINT | 980 |
| 001-0124 CODE ENFORCEMENT | 100 |
| 001-0125 BEACH SAFETY | 1,098 |
| 001-0126 CORRECTIONS DEPARTMENT | 5,602 |
| 001-0127 MEDICAL EXAMINER | 0 |
| 001-0130 AGRICULTURE EXTENSION | 449 |
| 001-0131 GEN SERV-CONSERVATION | 0 |
| 001-0140 COORDINATE TRANSPORTATION | 0 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 0 |
| 001-0150 GEN SERV-INDUSTRY DEVELOP | 0 |
| 001-0151 VETERANS SERVICE | 123 |
| 001-0160 MOSQUITO CONTROL | 347 |
| 001-0161 PUBLIC HEALTH | 0 |
| 001-0162 MENTAL HEALTH | 0 |
| 001-0163 HUMAN SERVICES | 0 |
| 001-0170 COUNTY PARKS | 76 |
| 001-0171 LIBRARY COOPERATIVE | 41 |
| 001-0175 TOURIST DISTRICT PARKS | 286 |
| 001-0181 PROPERTY APPRAISER | 0 |
| 001-0183 SHERIFF | 0 |
| 001-0184 SUPERVISOR OF ELECTIONS | 654 |
| 001-0198 INTERFUND TRANSFER | 0 |
| 001-0199 RESERVES/MISCELLANEOUS | 0 |
| 001-0601 STATE ATTORNEY OFFICE | 0 |
| 001-0602 PUBLIC DEFENDER OFFICE | 0 |
| 001-0603 COURT ADMINISTRATION | 0 |
| 001-0604 ADMIN-CIRCUIT COURT (05) | 0 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 186 |
| 001-7XXXXX GRANTS | 258 |
| 101-1001 ENGINEERING DEPARTMENT | 655 |

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-0114 GEN SERV-OTHER**

| Receiving Department | MEMBERSHIPS |
|---------------------------------------|-------------------|
| 101-1002 ROAD DEPARTMENT | 3,843 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 204 |
| 101-1004 STORMWATER MANAGEMENT | 360 |
| 101 TRANSPORTATION TF GRANTS | 41 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 41 |
| 104-1152 2ND TDT-ADMINISTRATION | 470 |
| 104-1157 BP & FCNC COUNCIL FY10 | 0 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 245 |
| 104-1173 3RD TDT-C.C. O & M | 960 |
| 104-1174 3RD TDT-C.C. OPERATIONS | 0 |
| 104-1175 1ST TDT-BEACHES & PARKS | 123 |
| 104-1176 SPECIAL ASSESSMENT | 0 |
| 104-1177 3RD TDT-C.C. MAINTENANCE | 0 |
| 104-1179 4TH TDT-C.C. CAPITAL | 0 |
| 104 TOURIST DEVELOPMENT GRANTS | 0 |
| 105 NATURAL DISASTERS FUND | 0 |
| 106 LHA TRUST FUND | 0 |
| 108 E-911 OPERATIONS FUND | 245 |
| 109 RADIO COMMUNICATIONS FUND | 0 |
| 110 LAW ENFORCEMENT TRUST FUND | 0 |
| 111 POLICE ACADEMY FUND | 0 |
| 112 COUNTY PUBLIC HEALTH FUND | 0 |
| 113 MSBU FUND | 0 |
| 115 UNINCORPORATED PARKS FUND | 549 |
| 119 PRISONER BENEFIT FUND | 118 |
| 120 ADDITIONAL COURT COST FUND | 251 |
| 121 DRUG ABUSE TRUST FUND | 0 |
| 122 DOMESTIC VIOLENCE TRUST FUND | 0 |
| 123 TRAFFIC EDUCATION FUND | 0 |
| 201 DEBT SERVICE FUND | 0 |
| 301 CAPITAL OUTLAY PROJECTS FUND | 0 |
| 302 ROAD/BRIDGE CONSTRUCTION FUND | 0 |
| 411 WATER & SEWER FUND | 5,340 |
| 421 AIRPORT FUND | 2,124 |
| 430 SOLID WASTE FUND | 580 |
| 441 INSPECTION FUND | 621 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 5,559 |
| 460 CONVENTION FUND | 0 |
| 501 SELF INSURANCE FUND | 123 |
| 502 FLEET OPERATIONS FUND | 899 |
| CLERK OF COURT | 0 |
| ALL OTHER | 0 |
| Direct Bill | 0 |
| Total | <u>38,352</u> |

Section D: Supplemental Data

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule F - Indirect Cost Rate Proposal**

DIRECT SALARIES AND BENEFITS

| Receiving Departments | Central Service Costs | Dept Admin Personnel Costs | Dept Admin Other Costs | Total Indirect Costs | (a)(a) | |
|------------------------------------|-----------------------|----------------------------|------------------------|----------------------|-------------------------|--------------------|
| | | | | | Indirect Cost Rate Base | Indirect Cost Rate |
| 001-0101 BOARD COUNTY COMMISSIONER | 74,388 | 0 | 0 | 74,388 | 719,550 | 10.3400% |
| 001-0108 PLANNING DEPARTMENT | 204,666 | 0 | 0 | 204,666 | 637,276 | 32.1200% |
| 001-0121 EMERGENCY MANAGEMENT | 48,384 | 0 | 0 | 48,384 | 201,113 | 24.0600% |
| 001-0122 COUNTY WARNING POINT | 112,600 | 0 | 0 | 112,600 | 854,961 | 13.1700% |
| 001-0124 CODE ENFORCEMENT | 27,688 | 0 | 0 | 27,688 | 123,957 | 22.3400% |
| 001-0125 BEACH SAFETY | 97,495 | 0 | 0 | 97,495 | 429,357 | 22.7100% |
| 001-0126 CORRECTIONS DEPARTMENT | 691,105 | 0 | 0 | 691,105 | 8,193,697 | 8.4300% |
| 001-0130 AGRICULTURE EXTENSION | 83,046 | 0 | 0 | 83,046 | 245,734 | 33.8000% |
| 001-0151 VETERANS SERVICE | 28,605 | 0 | 0 | 28,605 | 147,607 | 19.3800% |
| 001-0160 MOSQUITO CONTROL | 75,928 | 0 | 0 | 75,928 | 355,977 | 21.3300% |
| 001-0170 COUNTY PARKS | 22,391 | 0 | 0 | 22,391 | 84,235 | 26.5800% |
| 001-0171 LIBRARY COOPERATIVE | 91,521 | 0 | 0 | 91,521 | 88,776 | 103.0900% |
| 001-0175 TOURIST DISTRICT PARKS | 35,741 | 0 | 0 | 35,741 | 263,928 | 13.5400% |
| 001-0610 PRETRIAL SERVICES PROGRAM | 42,258 | 0 | 0 | 42,258 | 275,873 | 15.3200% |
| 001-7XXXXX GRANTS | 144,586 | 0 | 0 | 144,586 | 183,695 | 78.7100% |
| 101-1001 ENGINEERING DEPARTMENT | 210,896 | 0 | 0 | 210,896 | 952,553 | 22.1400% |
| 101-1002 ROAD DEPARTMENT | 390,481 | 0 | 0 | 390,481 | 4,067,255 | 9.6000% |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 55,349 | 0 | 0 | 55,349 | 332,553 | 16.6400% |
| 101-1004 STORMWATER MANAGEMENT | 38,235 | 0 | 0 | 38,235 | 454,713 | 8.4100% |
| 101 TRANSPORTATION TF GRANTS | 28,549 | 0 | 0 | 28,549 | 92,232 | 30.9500% |
| 104-1151 5TH TDT-TOURISM PROMOTION | 9,711 | 0 | 0 | 9,711 | 22,978 | 42.2600% |
| 104-1152 2ND TDT-ADMINISTRATION | 203,534 | 0 | 0 | 203,534 | 536,158 | 37.9600% |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 22,229 | 0 | 0 | 22,229 | 252,607 | 8.8000% |
| 104-1173 3RD TDT-C.C. O & M | 191,209 | 0 | 0 | 191,209 | 997,752 | 19.1600% |
| 104-1175 1ST TDT-BEACHES & PARKS | 12,594 | 0 | 0 | 12,594 | 105,917 | 11.8900% |
| 108 E-911 OPERATIONS FUND | 130,915 | 0 | 0 | 130,915 | 326,071 | 40.1500% |
| 115 UNINCORPORATED PARKS FUND | 420,656 | 0 | 0 | 420,656 | 557,938 | 75.3900% |
| 119 PRISONER BENEFIT FUND | 25,307 | 0 | 0 | 25,307 | 161,096 | 15.7100% |
| 120 ADDITIONAL COURT COST FUND | 53,504 | 0 | 0 | 53,504 | 211,617 | 25.2800% |
| 134 TEEN DRIVER FUND | 0 | 0 | 0 | 0 | 40,385 | 0.0000% |
| 411 WATER & SEWER FUND | 1,503,713 | 0 | 0 | 1,503,713 | 6,238,472 | 24.1000% |
| 421 AIRPORT FUND | 806,528 | 0 | 0 | 806,528 | 2,388,249 | 33.7700% |
| 430 SOLID WASTE FUND | 145,646 | 0 | 0 | 145,646 | 763,418 | 19.0800% |
| 441 INSPECTION FUND | 173,140 | 0 | 0 | 173,140 | 1,118,052 | 15.4900% |
| 450 EMERGENCY MEDICAL SERVICE FUND | 644,974 | 0 | 0 | 644,974 | 5,791,590 | 11.1400% |
| 501 SELF INSURANCE FUND | 85,363 | 0 | 0 | 85,363 | 1,589,227 | 5.3700% |
| 502 FLEET OPERATIONS FUND | 400,267 | 0 | 0 | 400,267 | 1,321,007 | 30.3000% |
| Composite Rate | 7,333,202 | 0 | 0 | 7,333,202 | 41,127,576 | 17.8304% |

((a) - Indirect Cost Rate Base is total Salaries and Fringe Benefits (Accounts 51XXXX and 52XXXX)).

**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule F - Indirect Cost Rate Proposal**

MODIFIED TOTAL DIRECT COSTS

| Receiving Departments | Central Service Costs | Dept Admin Personnel Costs | Dept Admin Other Costs | Total Indirect Costs | (b) | |
|------------------------------------|-----------------------|----------------------------|------------------------|----------------------|-------------------------|--------------------|
| | | | | | Indirect Cost Rate Base | Indirect Cost Rate |
| 001-0101 BOARD COUNTY COMMISSIONER | 74,388 | 0 | 0 | 74,388 | 832,272 | 8.9400% |
| 001-0108 PLANNING DEPARTMENT | 204,666 | 0 | 0 | 204,666 | 717,083 | 28.5400% |
| 001-0109 GEN SERV-PLANNING | 39 | 0 | 0 | 39 | 11,283 | 0.3500% |
| 001-0115 PROP APPRAISER OPERATING | 355 | 0 | 0 | 355 | 378,579 | 0.0900% |
| 001-0116 TAX COLLECTOR OPERATING | 249,297 | 0 | 0 | 249,297 | 3,749,876 | 6.6500% |
| 001-0120 GEN SERV-FIRE CONTROL | 203 | 0 | 0 | 203 | 20,203 | 1.0000% |
| 001-0121 EMERGENCY MANAGEMENT | 48,384 | 0 | 0 | 48,384 | 251,054 | 19.2700% |
| 001-0122 COUNTY WARNING POINT | 112,600 | 0 | 0 | 112,600 | 898,325 | 12.5300% |
| 001-0124 CODE ENFORCEMENT | 27,688 | 0 | 0 | 27,688 | 149,029 | 18.5800% |
| 001-0125 BEACH SAFETY | 97,495 | 0 | 0 | 97,495 | 480,652 | 20.2800% |
| 001-0126 CORRECTIONS DEPARTMENT | 691,105 | 0 | 0 | 691,105 | 12,453,958 | 5.5500% |
| 001-0127 MEDICAL EXAMINER | 6,695 | 0 | 0 | 6,695 | 454,709 | 1.4700% |
| 001-0130 AGRICULTURE EXTENSION | 83,046 | 0 | 0 | 83,046 | 303,240 | 27.3900% |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 118,354 | 0 | 0 | 118,354 | 237,000 | 49.9400% |
| 001-0150 GEN SERV-INDUSTRY DEVELOP | 305 | 0 | 0 | 305 | 132,933 | 0.2300% |
| 001-0151 VETERANS SERVICE | 28,605 | 0 | 0 | 28,605 | 155,320 | 18.4200% |
| 001-0160 MOSQUITO CONTROL | 75,928 | 0 | 0 | 75,928 | 500,439 | 15.1700% |
| 001-0161 PUBLIC HEALTH | 60 | 0 | 0 | 60 | 479,980 | 0.0100% |
| 001-0162 MENTAL HEALTH | 436 | 0 | 0 | 436 | 530,354 | 0.0800% |
| 001-0163 HUMAN SERVICES | 21,959 | 0 | 0 | 21,959 | 1,747,672 | 1.2600% |
| 001-0170 COUNTY PARKS | 22,391 | 0 | 0 | 22,391 | 187,872 | 11.9200% |
| 001-0171 LIBRARY COOPERATIVE | 91,521 | 0 | 0 | 91,521 | 253,322 | 36.1300% |
| 001-0175 TOURIST DISTRICT PARKS | 35,741 | 0 | 0 | 35,741 | 630,856 | 5.6700% |
| 001-0610 PRETRIAL SERVICES PROGRAM | 42,258 | 0 | 0 | 42,258 | 321,777 | 13.1300% |
| 001-7XXXXX GRANTS | 144,586 | 0 | 0 | 144,586 | 1,956,252 | 7.3900% |
| 101-1001 ENGINEERING DEPARTMENT | 210,896 | 0 | 0 | 210,896 | 1,080,851 | 19.5100% |
| 101-1002 ROAD DEPARTMENT | 390,481 | 0 | 0 | 390,481 | 5,546,489 | 7.0400% |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 55,349 | 0 | 0 | 55,349 | 520,619 | 10.6300% |
| 101-1004 STORMWATER MANAGEMENT | 38,235 | 0 | 0 | 38,235 | 717,653 | 5.3300% |
| 101 TRANSPORTATION TF GRANTS | 28,549 | 0 | 0 | 28,549 | 104,828 | 27.2300% |
| 104-1151 5TH TDT-TOURISM PROMOTION | 9,711 | 0 | 0 | 9,711 | 2,740,828 | 0.3500% |
| 104-1152 2ND TDT-ADMINISTRATION | 203,534 | 0 | 0 | 203,534 | 1,320,885 | 15.4100% |
| 104-1157 BP & FCNC COUNCIL FY10 | 56 | 0 | 0 | 56 | 86 | 65.1200% |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 22,229 | 0 | 0 | 22,229 | 705,027 | 3.1500% |
| 104-1173 3RD TDT-C.C. O & M | 191,209 | 0 | 0 | 191,209 | 2,162,293 | 8.8400% |
| 104-1175 1ST TDT-BEACHES & PARKS | 12,594 | 0 | 0 | 12,594 | 500,889 | 2.5100% |
| 104-1176 SPECIAL ASSESSMENT | 643 | 0 | 0 | 643 | 14,797 | 4.3500% |
| 104-1179 4TH TDT-C.C. CAPITAL | 665 | 0 | 0 | 665 | 100,293 | 0.6600% |
| 104 TOURIST DEVELOPMENT GRANTS | 16,339 | 0 | 0 | 16,339 | 265,212 | 6.1600% |

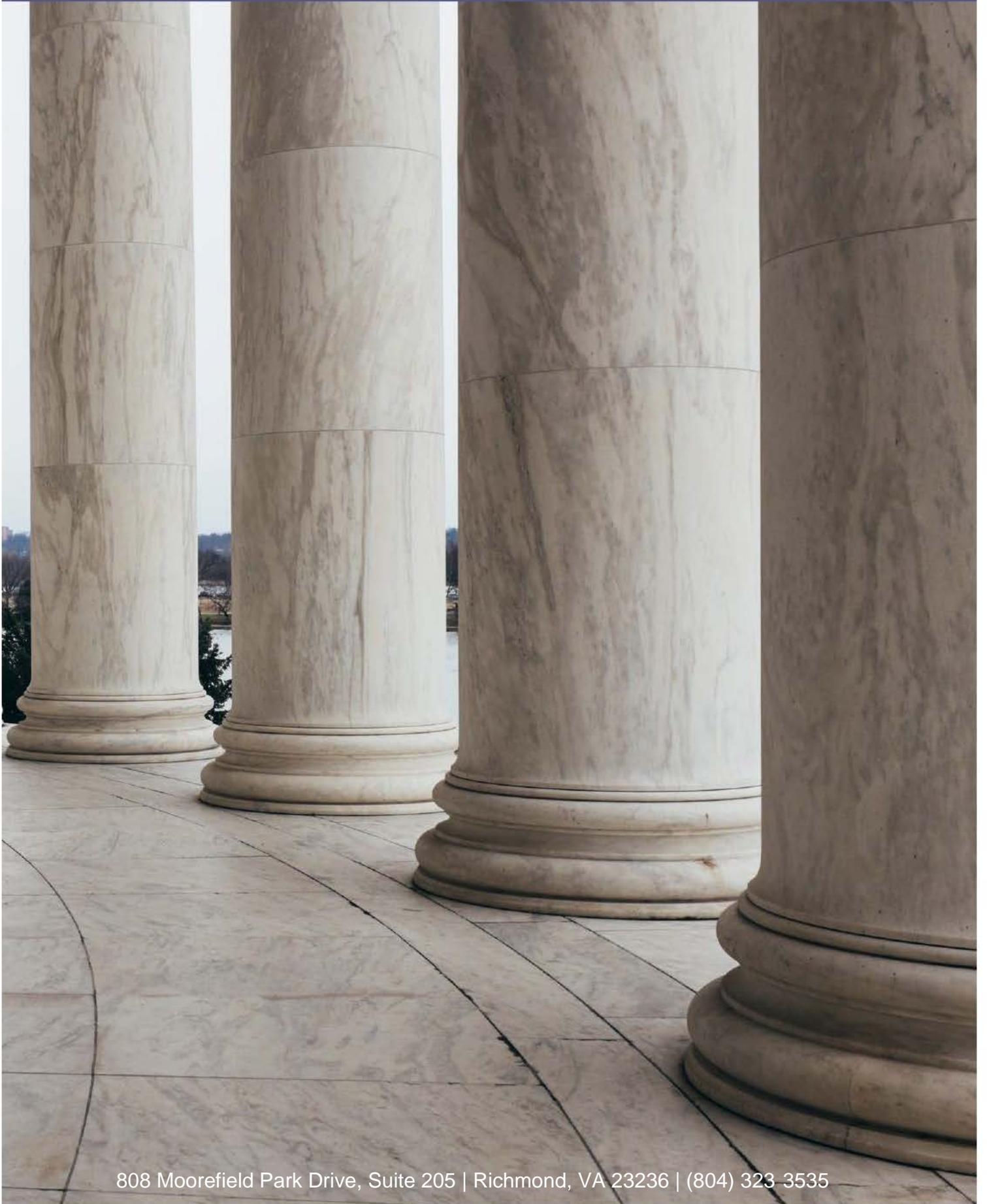
**OKALOOSA COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule F - Indirect Cost Rate Proposal**

MODIFIED TOTAL DIRECT COSTS

| Receiving Departments | Central Service Costs | Dept Admin Personnel Costs | Dept Admin Other Costs | Total Indirect Costs | (b) | |
|------------------------------------|-----------------------|----------------------------|------------------------|----------------------|-------------------------|--------------------|
| | | | | | Indirect Cost Rate Base | Indirect Cost Rate |
| 105 NATURAL DISASTERS FUND | 13,580 | 0 | 0 | 13,580 | 116,890 | 11.6200% |
| 106 LHA TRUST FUND | 17,196 | 0 | 0 | 17,196 | 274,868 | 6.2600% |
| 108 E-911 OPERATIONS FUND | 130,915 | 0 | 0 | 130,915 | 1,045,264 | 12.5200% |
| 109 RADIO COMMUNICATIONS FUND | 3,314 | 0 | 0 | 3,314 | 87,397 | 3.7900% |
| 111 POLICE ACADEMY FUND | 2,940 | 0 | 0 | 2,940 | 10,310 | 28.5200% |
| 113 MSBU FUND | 33,691 | 0 | 0 | 33,691 | 415,396 | 8.1100% |
| 115 UNINCORPORATED PARKS FUND | 420,656 | 0 | 0 | 420,656 | 920,858 | 45.6800% |
| 119 PRISONER BENEFIT FUND | 25,307 | 0 | 0 | 25,307 | 710,045 | 3.5600% |
| 120 ADDITIONAL COURT COST FUND | 53,504 | 0 | 0 | 53,504 | 425,239 | 12.5800% |
| 121 DRUG ABUSE TRUST FUND | 3,033 | 0 | 0 | 3,033 | 5,532 | 54.8300% |
| 134 TEEN DRIVER FUND | 0 | 0 | 0 | 0 | 48,057 | 0.0000% |
| 301 CAPITAL OUTLAY PROJECTS FUND | 30,155 | 0 | 0 | 30,155 | 48,164 | 62.6100% |
| 302 ROAD/BRIDGE CONSTRUCTION FUND | 50,144 | 0 | 0 | 50,144 | 2,259,240 | 2.2200% |
| 411 WATER & SEWER FUND | 1,503,713 | 0 | 0 | 1,503,713 | 21,460,946 | 7.0100% |
| 421 AIRPORT FUND | 806,528 | 0 | 0 | 806,528 | 12,478,217 | 6.4600% |
| 430 SOLID WASTE FUND | 145,646 | 0 | 0 | 145,646 | 7,155,555 | 2.0400% |
| 441 INSPECTION FUND | 173,140 | 0 | 0 | 173,140 | 1,677,601 | 10.3200% |
| 450 EMERGENCY MEDICAL SERVICE FUND | 644,974 | 0 | 0 | 644,974 | 7,439,779 | 8.6700% |
| 501 SELF INSURANCE FUND | 85,363 | 0 | 0 | 85,363 | 12,656,201 | 0.6700% |
| 502 FLEET OPERATIONS FUND | 400,267 | 0 | 0 | 400,267 | 4,886,651 | 8.1900% |
| Composite Rate | 7,902,661 | 0 | 0 | 7,902,661 | 117,737,000 | 6.7121% |

(b) - Indirect Cost Rate Base is total expenditures less Capital Outlay (Account 56XXXX), Debt Service (Account 57XXXX), and Non-Operating (Accounts 58XXXX and 59XXXX).

MAXIMUS™



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Helping Government Serve the People®



**Central Services
Cost Allocation Plan
Okaloosa County,
Florida**

FY 2015
Full Cost Allocation Plan

Based on actual expenditures for the
Fiscal Year ended September 30, 2015

**Central Services
Cost Allocation Plan
Okaloosa County, Florida**

FY 2015
Full Cost Allocation Plan

Based on actual expenditures for the
Fiscal Year ended September 30, 2015

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
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OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
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Section A: Cost Allocation Methodology and Process

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Cost Allocation Methodology and Process**

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by MAXIMUS Consulting Services, Inc. (MAXIMUS) for OKALOOSA COUNTY, FLORIDA. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, MAXIMUS used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2015.

MAXCAP uses a double step-down allocation procedure to distribute costs among Central Services and to departments that receive benefits. Using MAXCAP, costs are input by cost center identifications consistent with the entity's accounting code structure, which allows for efficient balancing with the entity's financial reporting systems. Additionally, MAXCAP provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct-billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

In this section, we provide an overview of our cost allocation methodology and process used to develop the CAP.

A.1 Cost Allocation Methodology

MAXIMUS employs a double step-down procedure that allows all Central Service Departments to allocate costs to all other Central Service Departments. Since Central Service Departments' costs are not simultaneously allocated, the process must be performed sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receive from one another.

Typically, CAPs are compiled using a single step down or "waterfall" methodology in which the costs of Central Service Departments are allocated in an ordinal sequence with emphasis placed on ordering non-departmental and departmental cost groupings to optimize the flow of costs to recoverable program areas. Although this is an acceptable method resulting in accurate program allocations, it provides only partial information as to the costs of individual Central Service Departments and their significant activities.

To demonstrate the potential inequity of a single step-down, consider the costs of the Facilities Management and Purchasing activities. Facilities Management manages and maintains the office space that Purchasing uses to serve departments. Facilities costs are rightfully allocable to all the departments that have space in government buildings. If Facilities Management costs are allocated after Purchasing, the cost of Purchasing's space will be allocated to the other departments in the building. It could be argued that this method then allocates costs to departments disproportionate to the benefit received from those costs.

MAXIMUS double step-down approach mitigates potential allocation inequities and has been widely accepted by federal cognizant agencies for more than 30 years.

A.1.1 First Step-Down

The first step-down allows each Central Service Department to allocate to any other department, regardless of the sequence of the departments. The department also can allocate to itself providing the statistical measurements indicate a basis for the allocations.

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Cost Allocation Methodology and Process**

Process

The process of allocating during this round is achieved sequentially, consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- Costs from entity financial records
- Cost adjustments
- Credits
- Costs received from other Central Service Departments that have completed their first round allocations
- Results

At the completion of the first step-down, each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced before it.

A.1.2 Second Step-Down

The rule for the second step-down is that each Central Service Department can allocate only to another department sequenced after the allocating department; provided that the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during the second step-down is achieved sequentially and consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations, it allocates:

- Costs received from other Central Service Departments that have completed their second round allocations
- Costs received in the first step-down from itself and from the Central Service Departments sequenced after the allocating department

Results

At the completion of the second step-down, each Central Service Department has completed all allocations and all Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on the allocation statistics.

A.1.3 Supplemental Comments

When the relationship between and among the Central Service Departments is greatly intertwined, it may be prudent to implement three or more step-downs. Typically, the double step-down is sufficient to accomplish an equitable allocation of all costs.

If more than two step-downs are required the rules for all rounds of allocation — except the final round — are the same as defined above for the first step-down. The final round always follows the rules, as defined above, for the second step-down.

A.2 Cost Allocation Process

The process utilized by MAXIMUS in developing the CAP and tracking costs within it is discussed below.

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Cost Allocation Methodology and Process**

A.2.1 Initiating the Process

Working in conjunction with the entity, MAXIMUS determines data to be included within the cost allocation process based on:

- Application of federal cost principles or full costing principles, as applicable
- Interviews
- Review of financial documents
- Review of organizational structure
- Analysis of statistical data relative to benefit of services provided

A.2.2 Establishing the Cost Pools to be Allocated

MAXIMUS analyzes the organizational structure of the entity to determine which departments or cost pools provide services to other departments/divisions/programs. These cost pools become the “Central Service Departments” in the CAP.

Next, each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or activities such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received.

Line items of expenditures are analyzed to determine which activities receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each activity.

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

MAXIMUS evaluates available statistical measurements to establish the most equitable and meaningful basis for allocating each activity within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example, an activity that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly, an activity that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.

A.2.4 Accommodating Exceptions and Adjustments

Applicable cost adjustments for unallowable costs and/or capitalized assets are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation.

A.2.5 Developing the CAP

The MAXIMUS Cost Allocation Plan typically is organized as follows:

- Cover
- Certification, if required
- Table of Contents
- Cost Allocation Methodology and Process
- Organizational Chart

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Cost Allocation Methodology and Process**

- CAP: Summary and Detail Schedules
- Supplemental Materials

Below, we discuss each of the summary and detail schedules included in a CAP.

Summary Schedules

The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan..

Schedule A – Allocated Costs by Department: Schedule A demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question: Which Central Service Department actually allocated the costs to each Receiving Department?

This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example, costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.

Schedule C – Summary of Allocated Costs: Schedule C is the simplest report to use when balancing to the financials. It demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations. This schedule demonstrates the full sequence of all departments with the Central Service Departments listed first and in the order of their allocating sequence.

The Receiving departments follow the Central Service Departments with the total allocations received from all Central Service Departments.

Schedule E – Summary of Allocation Basis: Schedule E demonstrates, for each Central Service Department, the services or activities of the Central Service Department and the basis for the allocation of each activity. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.

Detail Schedules

The detail schedules demonstrate the original costs being allocated by each Central Service Department. In these schedules, the adjustments are applied; the activities are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.

When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This is discussed further in *Section A.2.6: Tracking Costs within the CAP*.

Schedule __.1 – Nature and Extent of Services: Schedule __.1 is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments. The narrative also describes the allocation basis used for each activity and any other relevant information on expenditures.

Schedule __.2 – Costs to be Allocated: Schedule __.2 provides an overview of the total costs allocated by each Central Service Department including:

- Expenditures from the financial reports — balances to Schedule C
- Adjustments to financial reports — balances to Schedule C
- Incoming costs from other Central Service Departments

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Cost Allocation Methodology and Process**

The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in *Section A.1: Cost Allocation Methodology*, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

Schedule _3 – Costs to be Allocated by Activity: Schedule _3 provides the following:

- Expenditures from the financials are defined by type of expenditure and by activities (to the extent deemed necessary) to ensure the application of allocation bases that closely correlate to the benefits derived by the Receiving departments. Each activity is represented in its own column. The totals balance with both Schedule C and Schedule _2 expenditure amounts.
- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule _2. It should be noted that incoming costs may be coded to spread to only the activities that receive benefit from the services.

Schedule _4 – Detail Activity Allocations: Schedule _4 represents the allocation results by activity. Each activity defined on Schedule _3 is demonstrated on a Detail Allocation Schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule _4 includes:

- Statistical measurement used as a basis for allocation
- Identification of statistical measurement
- Source of the statistical measurement
- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule _3
- Results of the second step-down — balances to functional total of second additions on Schedule _3

The totals allocated from both step-downs balances to the functional grand total from Schedule _3. Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

Schedule _5 – Allocation Summary for each Central Service Department: Schedule _5 provides a summary of costs allocated by each activity. The activity totals balance to the totals from each Detail Activities Allocation schedule defined above.

The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.

A.2.6 Tracking Costs within the CAP

When costs are questioned, MAXIMUS utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

From Schedule A, we identify the allocating Central Service Department. From the CAP Table of

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Cost Allocation Methodology and Process**

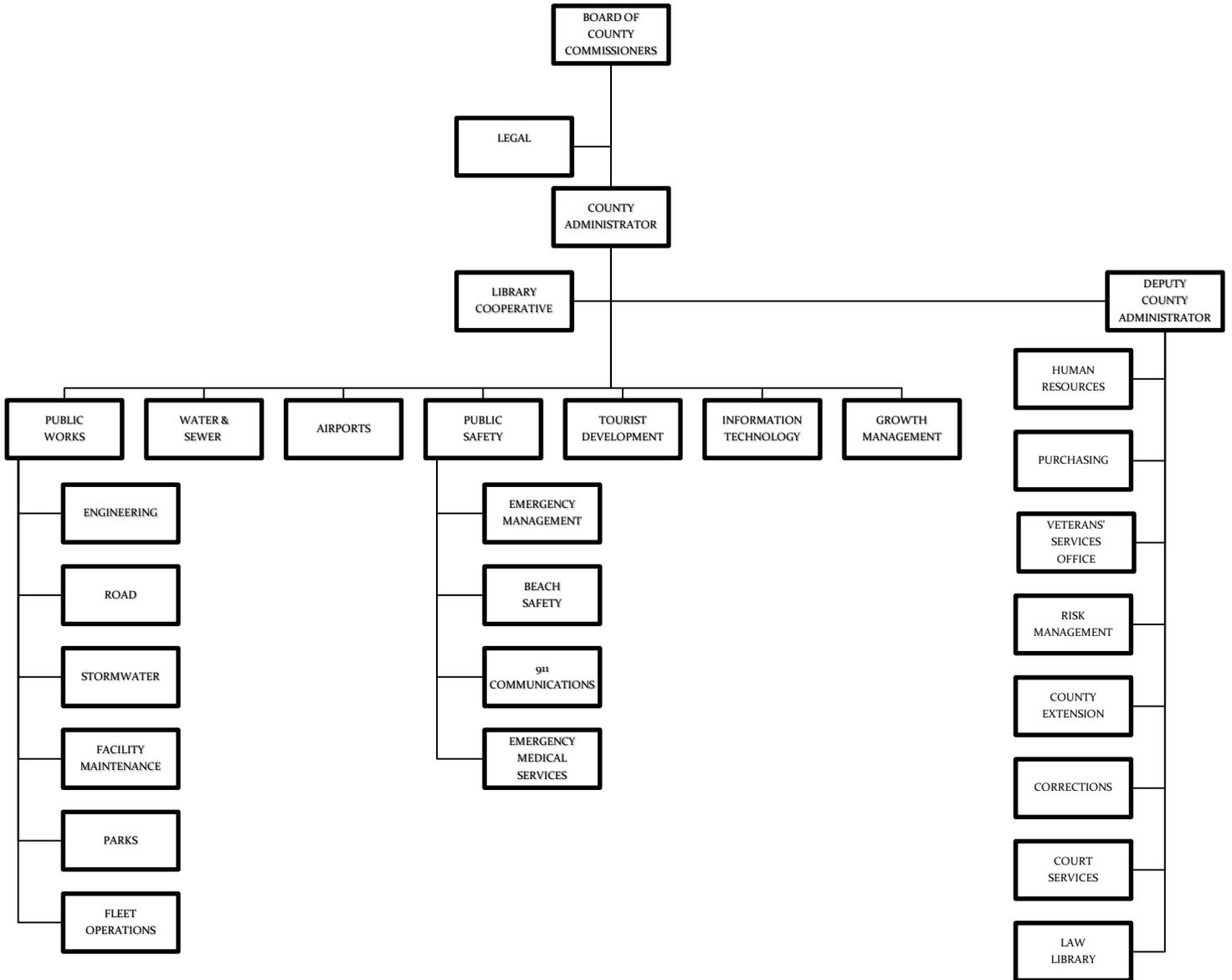
Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts by activities indicates which detail allocation schedules to review.

Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

At this point, any remaining questions are typically in regard to the incoming costs. If these costs are questioned, we can use Schedule __.2 to identify which department allocated the questioned incoming costs. Referring again to the CAP Table of Contents, the detail schedules for the sending Central Service Department can be located. Tracking continues by repeating these steps until all issues have been resolved.

Section B: Organizational Chart

Board of County Commissioners Okaloosa County, Florida



Section C: Cost Allocation Plan

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department**

| Central Service Departments | 001-0108 PLANNING DEPARTMENT | 001-0109 GEN SERV-PLANNING | 001-0115 PROP APPRAISER OPERATING | 001-0116 TAX COLLECTOR OPERATING | 001-0120 GEN SERV-FIRE CONTROL |
|-------------------------------------|-------------------------------------|-----------------------------------|--|---|---------------------------------------|
| BUILDING DEPRECIATION | 0 | 0 | 0 | 19,735 | 0 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 10,308 | 30 | 277 | 1,331 | 158 |
| 001-0101 BOARD COUNTY COMMISSIONER | 28,091 | 0 | 0 | 0 | 0 |
| 001-0102 COUNTY ADMINISTRATOR | 9,516 | 0 | 0 | 0 | 0 |
| 001-0103 PURCHASING DEPARTMENT | 13,778 | 0 | 0 | 13,261 | 0 |
| 001-0104 HUMAN RESOURCES | 5,629 | 0 | 0 | 0 | 0 |
| 001-0107 LEGAL SERVICES | 10,432 | 0 | 0 | 0 | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 97,834 | 0 | 0 | 0 | 0 |
| 001-01113 SYSTEMS AND NETWORKING | 20,461 | 0 | 0 | 5,398 | 0 |
| 001-01114 APPLICATIONS & ADMIN | 1,155 | 0 | 0 | 3,663 | 0 |
| 001-01115 TELECOMMUNICATIONS | 1,292 | 0 | 0 | 6,671 | 0 |
| 001-0112 FACILITIES MAINTENANCE | 29,158 | 0 | 0 | 110,411 | 0 |
| 001-0114 GEN SERV-OTHER | 12,673 | 9 | 79 | 93,099 | 45 |
| Allocated Costs for Fiscal 2015 | <u>240,327</u> | <u>39</u> | <u>356</u> | <u>253,569</u> | <u>203</u> |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department**

| Central Service Departments | 001-0121 EMERGENCY MANAGEMENT | 001-0122 COUNTY WARNING POINT | 001-0124 CODE ENFORCEMENT | 001-0125 BEACH SAFETY | 001-0126 CORRECTIONS DEPARTMENT |
|--|--|--|--------------------------------------|----------------------------------|--|
| BUILDING DEPRECIATION | 0 | 0 | 0 | 0 | 0 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 4,190 | 5,729 | 5,633 | 7,862 | 27,024 |
| 001-0101 BOARD COUNTY COMMISSIONER | 799 | 4,810 | 8,025 | 5,615 | 8,829 |
| 001-0102 COUNTY ADMINISTRATOR | 3,167 | 25,403 | 2,591 | 28,458 | 145,459 |
| 001-0103 PURCHASING DEPARTMENT | 19,321 | 82 | 0 | 5,195 | 17,854 |
| 001-0104 HUMAN RESOURCES | 1,866 | 15,016 | 1,526 | 16,825 | 86,187 |
| 001-0107 LEGAL SERVICES | 297 | 1,786 | 2,979 | 2,086 | 3,278 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 540 | 4,319 | 441 | 4,840 | 24,705 |
| 001-01113 SYSTEMS AND NETWORKING | 3,718 | 16,782 | 5,581 | 13,899 | 89,957 |
| 001-01114 APPLICATIONS & ADMIN | 18,705 | 39,119 | 285 | 2,639 | 28,939 |
| 001-01115 TELECOMMUNICATIONS | 299 | 2,089 | 299 | 2,388 | 6,871 |
| 001-0112 FACILITIES MAINTENANCE | 0 | 0 | 4,979 | 3,352 | 302,584 |
| 001-0114 GEN SERV-OTHER | 1,418 | 12,225 | 4,446 | 21,275 | 19,390 |
| Allocated Costs for Fiscal 2015 | 54,320 | 127,360 | 36,785 | 114,434 | 761,077 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department**

| Central Service Departments | 001-0127 MEDICAL EXAMINER | 001-0130 AGRICULTURE EXTENSION | 001-0131 GEN SERV- CONSERVATION | 001-0140 COORDINATE TRANSPORTATION | 001-0141 COMMUNITY TRANSIT (WAVE) |
|--|--------------------------------------|---|--|---|--|
| BUILDING DEPRECIATION | 0 | 0 | 0 | 0 | 0 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 334 | 6,584 | 111 | 7 | 148 |
| 001-0101 BOARD COUNTY COMMISSIONER | 0 | 799 | 0 | 0 | 0 |
| 001-0102 COUNTY ADMINISTRATOR | 0 | 11,632 | 0 | 0 | 0 |
| 001-0103 PURCHASING DEPARTMENT | 0 | 1,641 | 0 | 0 | 10,398 |
| 001-0104 HUMAN RESOURCES | 0 | 6,877 | 0 | 0 | 0 |
| 001-0107 LEGAL SERVICES | 0 | 297 | 0 | 0 | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 0 | 1,980 | 0 | 0 | 0 |
| 001-01113 SYSTEMS AND NETWORKING | 0 | 15,052 | 0 | 0 | 35,029 |
| 001-01114 APPLICATIONS & ADMIN | 0 | 1,527 | 0 | 0 | 19,705 |
| 001-01115 TELECOMMUNICATIONS | 0 | 1,791 | 0 | 0 | 2,388 |
| 001-0112 FACILITIES MAINTENANCE | 3,121 | 30,521 | 0 | 0 | 27,230 |
| 001-0114 GEN SERV-OTHER | 3,285 | 10,225 | 31 | 2 | 26,510 |
| Allocated Costs for Fiscal 2015 | <u>6,740</u> | <u>88,926</u> | <u>142</u> | <u>9</u> | <u>121,408</u> |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department**

| Central Service Departments | 001-0150 GEN SERV-INDUSTRY DEVELOP | 001-0151 VETERANS SERVICE | 001-0160 MOSQUITO CONTROL | 001-0161 PUBLIC HEALTH | 001-0162 MENTAL HEALTH |
|--|---|--|--|-----------------------------------|-----------------------------------|
| BUILDING DEPRECIATION | 0 | 0 | 0 | 0 | 0 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 237 | 2,801 | 5,799 | 46 | 340 |
| 001-0101 BOARD COUNTY COMMISSIONER | 0 | 0 | 7,218 | 0 | 0 |
| 001-0102 COUNTY ADMINISTRATOR | 0 | 3,167 | 8,979 | 0 | 0 |
| 001-0103 PURCHASING DEPARTMENT | 0 | 602 | 6,061 | 0 | 0 |
| 001-0104 HUMAN RESOURCES | 0 | 1,866 | 5,310 | 0 | 0 |
| 001-0107 LEGAL SERVICES | 0 | 0 | 2,681 | 0 | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 0 | 540 | 1,528 | 0 | 0 |
| 001-01113 SYSTEMS AND NETWORKING | 0 | 6,736 | 13,033 | 0 | 0 |
| 001-01114 APPLICATIONS & ADMIN | 0 | 476 | 6,714 | 0 | 0 |
| 001-01115 TELECOMMUNICATIONS | 0 | 597 | 299 | 0 | 0 |
| 001-0112 FACILITIES MAINTENANCE | 0 | 5,416 | 27,197 | 0 | 0 |
| 001-0114 GEN SERV-OTHER | 68 | 7,797 | 3,359 | 14 | 97 |
| Allocated Costs for Fiscal 2015 | 305 | 29,998 | 88,178 | 60 | 437 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department**

| Central Service Departments | 001-0163 HUMAN SERVICES | 001-0170 COUNTY PARKS | 001-0171 LIBRARY COOPERATIVE | 001-0175 TOURIST DISTRICT PARKS | 001-0181 PROPERTY APPRAISER |
|--|--------------------------------|------------------------------|-------------------------------------|--|------------------------------------|
| BUILDING DEPRECIATION | 0 | 0 | 0 | 0 | 16,984 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 1,212 | 13,972 | 4,067 | 15,535 | 158 |
| 001-0101 BOARD COUNTY COMMISSIONER | 0 | 1,602 | 1,602 | 6,416 | 0 |
| 001-0102 COUNTY ADMINISTRATOR | 0 | 1,968 | 1,051 | 7,404 | 0 |
| 001-0103 PURCHASING DEPARTMENT | 0 | 82 | 5,280 | 0 | 8,406 |
| 001-0104 HUMAN RESOURCES | 0 | 1,155 | 620 | 4,374 | 0 |
| 001-0107 LEGAL SERVICES | 0 | 594 | 594 | 2,383 | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 0 | 335 | 180 | 1,260 | 63,753 |
| 001-01113 SYSTEMS AND NETWORKING | 0 | 333 | 38,074 | 1,239 | 16,193 |
| 001-01114 APPLICATIONS & ADMIN | 1,968 | 147 | 42,994 | 454 | 0 |
| 001-01115 TELECOMMUNICATIONS | 3,585 | 99 | 0 | 199 | 0 |
| 001-0112 FACILITIES MAINTENANCE | 0 | 0 | 0 | 0 | 77,101 |
| 001-0114 GEN SERV-OTHER | 15,197 | 4,451 | 1,176 | 5,582 | 24,488 |
| Allocated Costs for Fiscal 2015 | 21,962 | 24,738 | 95,638 | 44,846 | 207,083 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department**

| Central Service Departments | 001-0183 SHERIFF | 001-0184 SUPERVISOR OF ELECTIONS | 001-0198 INTERFUND TRANSFER | 001-0199 RESERVES/MISCEL LANEOUS | 001-0601 STATE ATTORNEY OFFICE |
|--|-------------------------|---|--|---|---|
| BUILDING DEPRECIATION | 104,354 | 20,222 | 0 | 0 | 3,310 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 2,203 | 1,033 | 30 | 102 | 429 |
| 001-0101 BOARD COUNTY COMMISSIONER | 0 | 0 | 0 | 0 | 0 |
| 001-0102 COUNTY ADMINISTRATOR | 0 | 0 | 0 | 0 | 0 |
| 001-0103 PURCHASING DEPARTMENT | 512 | 31,460 | 0 | 0 | 602 |
| 001-0104 HUMAN RESOURCES | 0 | 10,008 | 0 | 0 | 0 |
| 001-0107 LEGAL SERVICES | 0 | 0 | 0 | 0 | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 45,103 | 13,405 | 0 | 0 | 0 |
| 001-01113 SYSTEMS AND NETWORKING | 10,795 | 21,787 | 0 | 0 | 2,694 |
| 001-01114 APPLICATIONS & ADMIN | 10,059 | 9,764 | 0 | 0 | 3,608 |
| 001-01115 TELECOMMUNICATIONS | 18,361 | 5,180 | 0 | 0 | 6,572 |
| 001-0112 FACILITIES MAINTENANCE | 156,919 | 72,958 | 0 | 0 | 11,937 |
| 001-0114 GEN SERV-OTHER | 175,487 | 44,505 | 9 | 29 | 4,200 |
| Allocated Costs for Fiscal 2015 | 523,793 | 230,322 | 39 | 131 | 33,352 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department**

| Central Service Departments | 001-0602 PUBLIC DEFENDER OFFICE | 001-0603 COURT ADMINISTRATION | 001-0604 ADMIN- CIRCUIT COURT (05) | 001-0610 PRETRIAL SERVICES PROGRAM | 001-7XXXXX GRANTS |
|--|--|--|---|---|------------------------------|
| BUILDING DEPRECIATION | 3,310 | 361,191 | 0 | 0 | 0 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 111 | 229 | 295 | 6,029 | 129,369 |
| 001-0101 BOARD COUNTY COMMISSIONER | 0 | 0 | 0 | 0 | 0 |
| 001-0102 COUNTY ADMINISTRATOR | 0 | 0 | 0 | 4,808 | 6,677 |
| 001-0103 PURCHASING DEPARTMENT | 0 | 775 | 170 | 1,469 | 0 |
| 001-0104 HUMAN RESOURCES | 0 | 0 | 0 | 2,836 | 3,941 |
| 001-0107 LEGAL SERVICES | 0 | 0 | 0 | 0 | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 0 | 0 | 0 | 819 | 1,136 |
| 001-01113 SYSTEMS AND NETWORKING | 2,694 | 10,795 | 0 | 7,406 | 766 |
| 001-01114 APPLICATIONS & ADMIN | 1,913 | 7,161 | 0 | 4,700 | 311 |
| 001-01115 TELECOMMUNICATIONS | 3,483 | 13,044 | 0 | 796 | 0 |
| 001-0112 FACILITIES MAINTENANCE | 50,839 | 333,009 | 0 | 8,097 | 0 |
| 001-0114 GEN SERV-OTHER | 35,952 | 114,502 | 83 | 7,574 | 5,080 |
| Allocated Costs for Fiscal 2015 | 98,302 | 840,706 | 548 | 44,534 | 147,280 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department**

| Central Service Departments | 101-1001 ENGINEERING DEPARTMENT | 101-1002 ROAD DEPARTMENT | 101-1003 TRAFFIC SIGNAL MAINTENANC | 101-1004 STORMWATER MANAGEMENT | 101 TRANSPORTATION TF GRANTS |
|--|--|-------------------------------------|---|---|---|
| BUILDING DEPRECIATION | 0 | 0 | 0 | 0 | 0 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 9,215 | 30,729 | 17,116 | 13,453 | 25,892 |
| 001-0101 BOARD COUNTY COMMISSIONER | 14,445 | 84,282 | 4,810 | 8,025 | 0 |
| 001-0102 COUNTY ADMINISTRATOR | 16,958 | 99,576 | 5,284 | 9,326 | 1,051 |
| 001-0103 PURCHASING DEPARTMENT | 27,743 | 40,997 | 3,894 | 946 | 0 |
| 001-0104 HUMAN RESOURCES | 10,024 | 58,887 | 3,115 | 5,516 | 620 |
| 001-0107 LEGAL SERVICES | 5,364 | 31,357 | 1,786 | 2,979 | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 115,931 | 16,934 | 900 | 1,587 | 180 |
| 001-01113 SYSTEMS AND NETWORKING | 4,303 | 27,488 | 1,620 | 1,567 | 121 |
| 001-01114 APPLICATIONS & ADMIN | 13,318 | 6,446 | 6,487 | 599 | 49 |
| 001-01115 TELECOMMUNICATIONS | 497 | 3,285 | 199 | 299 | 0 |
| 001-0112 FACILITIES MAINTENANCE | 10,930 | 106,125 | 12,008 | 0 | 0 |
| 001-0114 GEN SERV-OTHER | 9,373 | 13,880 | 5,909 | 5,513 | 1,075 |
| Allocated Costs for Fiscal 2015 | 238,101 | 519,986 | 63,128 | 49,810 | 28,988 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department**

| Central Service Departments | 104-1151 5TH TDT- TOURISM PROMOTION | 104-1152 2ND TDT- ADMINISTRATION | 104-1157 BP & FCNC COUNCIL FY10 | 104-1172 3RD TDT- C.C. PROMOTIONS | 104-1173 3RD TDT- C.C. O & M |
|--|--|---|--|--|---|
| BUILDING DEPRECIATION | 0 | 0 | 0 | 0 | 0 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 7,523 | 19,966 | 55 | 9,514 | 29,002 |
| 001-0101 BOARD COUNTY COMMISSIONER | 0 | 76,261 | 0 | 0 | 0 |
| 001-0102 COUNTY ADMINISTRATOR | 1,051 | 12,162 | 0 | 6,348 | 24,866 |
| 001-0103 PURCHASING DEPARTMENT | 0 | 35,624 | 0 | 0 | 3,283 |
| 001-0104 HUMAN RESOURCES | 620 | 7,189 | 0 | 3,747 | 14,705 |
| 001-0107 LEGAL SERVICES | 0 | 28,322 | 0 | 0 | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 180 | 47,149 | 0 | 1,080 | 4,229 |
| 001-01113 SYSTEMS AND NETWORKING | 267 | 42,391 | 0 | 1,634 | 9,339 |
| 001-01114 APPLICATIONS & ADMIN | 104 | 13,532 | 0 | 679 | 27,158 |
| 001-01115 TELECOMMUNICATIONS | 99 | 1,292 | 0 | 695 | 2,686 |
| 001-0112 FACILITIES MAINTENANCE | 0 | 6,855 | 0 | 0 | 84,260 |
| 001-0114 GEN SERV-OTHER | 261 | 1,404 | 1 | 821 | 3,042 |
| Allocated Costs for Fiscal 2015 | 10,105 | 292,147 | 56 | 24,518 | 202,570 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department**

| Central Service Departments | 104-1174 3RD TDT- C.C. OPERATIONS | 104-1175 1ST TDT- BEACHES & PARKS | 104-1176 SPECIAL ASSESSMENT | 104-1177 3RD TDT- C.C. MAINTENANCE | 104-1179 4TH TDT- C.C. CAPITAL |
|--|--|--|--|---|---|
| BUILDING DEPRECIATION | 0 | 0 | 0 | 0 | 0 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 117 | 6,290 | 631 | 95 | 652 |
| 001-0101 BOARD COUNTY COMMISSIONER | 0 | 0 | 0 | 0 | 0 |
| 001-0102 COUNTY ADMINISTRATOR | 0 | 3,167 | 0 | 0 | 0 |
| 001-0103 PURCHASING DEPARTMENT | 0 | 0 | 0 | 0 | 0 |
| 001-0104 HUMAN RESOURCES | 0 | 1,866 | 0 | 0 | 0 |
| 001-0107 LEGAL SERVICES | 0 | 0 | 0 | 0 | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 0 | 540 | 0 | 0 | 0 |
| 001-01113 SYSTEMS AND NETWORKING | 0 | 822 | 0 | 0 | 0 |
| 001-01114 APPLICATIONS & ADMIN | 0 | 312 | 0 | 0 | 0 |
| 001-01115 TELECOMMUNICATIONS | 0 | 299 | 0 | 0 | 0 |
| 001-0112 FACILITIES MAINTENANCE | 0 | 0 | 0 | 0 | 0 |
| 001-0114 GEN SERV-OTHER | 2 | 442 | 13 | 2 | 14 |
| Allocated Costs for Fiscal 2015 | <u>119</u> | <u>13,738</u> | <u>644</u> | <u>97</u> | <u>666</u> |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department**

| Central Service Departments | 104 TOURIST DEVELOPMENT GRANTS | 105 NATURAL DISASTERS FUND | 106 LHA TRUST FUND | 108 E-911 OPERATIONS FUND | 109 RADIO COMMUNICATIONS FUND |
|--|---|---------------------------------------|-------------------------------|--------------------------------------|--|
| BUILDING DEPRECIATION | 0 | 0 | 0 | 0 | 0 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 16,273 | 12,318 | 15,570 | 11,150 | 2,370 |
| 001-0101 BOARD COUNTY COMMISSIONER | 0 | 0 | 0 | 799 | 0 |
| 001-0102 COUNTY ADMINISTRATOR | 0 | 0 | 0 | 6,348 | 0 |
| 001-0103 PURCHASING DEPARTMENT | 82 | 0 | 0 | 19,585 | 341 |
| 001-0104 HUMAN RESOURCES | 0 | 0 | 0 | 3,747 | 0 |
| 001-0107 LEGAL SERVICES | 0 | 0 | 0 | 297 | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 0 | 0 | 0 | 1,080 | 0 |
| 001-01113 SYSTEMS AND NETWORKING | 0 | 0 | 0 | 3,111 | 0 |
| 001-01114 APPLICATIONS & ADMIN | 0 | 0 | 0 | 569 | 0 |
| 001-01115 TELECOMMUNICATIONS | 0 | 0 | 0 | 497 | 0 |
| 001-0112 FACILITIES MAINTENANCE | 0 | 0 | 0 | 50,011 | 0 |
| 001-0114 GEN SERV-OTHER | 38 | 1,292 | 1,663 | 41,249 | 668 |
| Allocated Costs for Fiscal 2015 | 16,393 | 13,610 | 17,233 | 138,443 | 3,379 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department**

| Central Service Departments | 110 LAW ENFORCEMENT TRUST FUND | 111 POLICE ACADEMY FUND | 112 COUNTY PUBLIC HEALTH FUND | 113 MSBU FUND | 115 UNINCORPORATED PARKS FUND |
|--|--------------------------------------|----------------------------|-------------------------------------|---------------|-------------------------------------|
| BUILDING DEPRECIATION | 0 | 0 | 0 | 0 | 0 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 1,667 | 2,297 | 2,377 | 26,339 | 21,253 |
| 001-0101 BOARD COUNTY COMMISSIONER | 0 | 0 | 0 | 0 | 12,036 |
| 001-0102 COUNTY ADMINISTRATOR | 0 | 0 | 0 | 0 | 14,205 |
| 001-0103 PURCHASING DEPARTMENT | 0 | 0 | 38,399 | 0 | 10,053 |
| 001-0104 HUMAN RESOURCES | 0 | 0 | 0 | 0 | 8,397 |
| 001-0107 LEGAL SERVICES | 0 | 0 | 0 | 0 | 4,469 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 0 | 0 | 0 | 0 | 2,417 |
| 001-01113 SYSTEMS AND NETWORKING | 0 | 0 | 0 | 0 | 2,379 |
| 001-01114 APPLICATIONS & ADMIN | 0 | 0 | 0 | 0 | 936 |
| 001-01115 TELECOMMUNICATIONS | 0 | 0 | 0 | 0 | 497 |
| 001-0112 FACILITIES MAINTENANCE | 0 | 0 | 221,764 | 0 | 359,867 |
| 001-0114 GEN SERV-OTHER | 471 | 648 | 78,062 | 7,415 | 8,794 |
| Allocated Costs for Fiscal 2015 | 2,138 | 2,945 | 340,602 | 33,754 | 445,303 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department**

| Central Service Departments | 119 PRISONER BENEFIT FUND | 120 ADDITIONAL COURT COST FUND | 121 DRUG ABUSE TRUST FUND | 122 DOMESTIC VIOLENCE TRUST FUND | 123 TRAFFIC EDUCATION FUND |
|--|--------------------------------------|---|--------------------------------------|---|---------------------------------------|
| BUILDING DEPRECIATION | 0 | 4,560 | 0 | 0 | 0 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 15,838 | 11,607 | 2,370 | 1,035 | 1,190 |
| 001-0101 BOARD COUNTY COMMISSIONER | 0 | 0 | 0 | 0 | 0 |
| 001-0102 COUNTY ADMINISTRATOR | 3,062 | 6,494 | 0 | 0 | 0 |
| 001-0103 PURCHASING DEPARTMENT | 0 | 82 | 0 | 0 | 0 |
| 001-0104 HUMAN RESOURCES | 1,805 | 3,835 | 0 | 0 | 0 |
| 001-0107 LEGAL SERVICES | 0 | 0 | 0 | 0 | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 522 | 1,105 | 0 | 0 | 0 |
| 001-01113 SYSTEMS AND NETWORKING | 352 | 2,938 | 0 | 0 | 0 |
| 001-01114 APPLICATIONS & ADMIN | 143 | 18,750 | 0 | 0 | 0 |
| 001-01115 TELECOMMUNICATIONS | 0 | 99 | 0 | 0 | 0 |
| 001-0112 FACILITIES MAINTENANCE | 0 | 3,008 | 0 | 0 | 0 |
| 001-0114 GEN SERV-OTHER | 4,714 | 3,811 | 668 | 293 | 335 |
| Allocated Costs for Fiscal 2015 | 26,436 | 56,289 | 3,038 | 1,328 | 1,525 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department**

| Central Service Departments | 134 TEEN DRIVER FUND | 201 DEBT SERVICE FUND | 301 CAPITAL OUTLAY PROJECTS FUND | 302 ROAD/BRIDGE CONSTRUCTION FUND | 411 WATER & SEWER FUND |
|--|-------------------------|--------------------------|--|---|---------------------------|
| BUILDING DEPRECIATION | 0 | 0 | 0 | 0 | 0 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 0 | 2,939 | 23,574 | 47,075 | 588,909 |
| 001-0101 BOARD COUNTY COMMISSIONER | 0 | 0 | 0 | 0 | 44,942 |
| 001-0102 COUNTY ADMINISTRATOR | 0 | 0 | 0 | 0 | 138,351 |
| 001-0103 PURCHASING DEPARTMENT | 0 | 0 | 0 | 0 | 119,200 |
| 001-0104 HUMAN RESOURCES | 0 | 0 | 0 | 0 | 81,815 |
| 001-0107 LEGAL SERVICES | 0 | 0 | 0 | 0 | 16,692 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 0 | 0 | 0 | 0 | 276,270 |
| 001-01113 SYSTEMS AND NETWORKING | 0 | 0 | 0 | 0 | 87,659 |
| 001-01114 APPLICATIONS & ADMIN | 0 | 0 | 0 | 0 | 18,376 |
| 001-01115 TELECOMMUNICATIONS | 0 | 0 | 0 | 0 | 44,616 |
| 001-0112 FACILITIES MAINTENANCE | 0 | 0 | 0 | 0 | 85,175 |
| 001-0114 GEN SERV-OTHER | 0 | 828 | 6,636 | 3,181 | 124,343 |
| Allocated Costs for Fiscal 2015 | 0 | 3,767 | 30,210 | 50,256 | 1,626,348 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department**

| Central Service Departments | 421 AIRPORT FUND | 430 SOLID WASTE FUND | 441 INSPECTION FUND | 450 EMERGENCY MEDICAL SERVICE FUND | 460 CONVENTION FUND |
|--|-------------------------|-----------------------------|----------------------------|---|----------------------------|
| BUILDING DEPRECIATION | 0 | 0 | 0 | 0 | 0 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 200,249 | 38,989 | 45,028 | 61,490 | 89 |
| 001-0101 BOARD COUNTY COMMISSIONER | 62,609 | 12,837 | 47,359 | 28,091 | 0 |
| 001-0102 COUNTY ADMINISTRATOR | 55,033 | 15,011 | 16,093 | 144,046 | 0 |
| 001-0103 PURCHASING DEPARTMENT | 56,336 | 14,726 | 2,337 | 52,434 | 0 |
| 001-0104 HUMAN RESOURCES | 32,540 | 8,872 | 9,511 | 85,187 | 0 |
| 001-0107 LEGAL SERVICES | 23,250 | 4,768 | 17,588 | 10,432 | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 26,479 | 2,554 | 2,737 | 154,607 | 0 |
| 001-01113 SYSTEMS AND NETWORKING | 53,110 | 13,316 | 34,534 | 71,733 | 0 |
| 001-01114 APPLICATIONS & ADMIN | 23,966 | 973 | 1,899 | 25,474 | 0 |
| 001-01115 TELECOMMUNICATIONS | 5,477 | 497 | 2,089 | 11,849 | 0 |
| 001-0112 FACILITIES MAINTENANCE | 360,388 | 50,930 | 31,116 | 77,090 | 0 |
| 001-0114 GEN SERV-OTHER | 7,129 | 4,136 | 17,366 | 15,308 | 2 |
| Allocated Costs for Fiscal 2015 | 906,566 | 167,609 | 227,657 | 737,741 | 91 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department**

| Central Service Departments | 501 SELF INSURANCE FUND | 502 FLEET OPERATIONS FUND | CLERK OF COURT | ALL OTHER | Total Allocated |
|--|------------------------------------|--------------------------------------|-----------------------|------------------|------------------------|
| BUILDING DEPRECIATION | 0 | 0 | 166,104 | 0 | 699,770 |
| DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 |
| 001-0180 CLERK TO THE BCC | 37,307 | 86,540 | 0 | 0 | 1,699,816 |
| 001-0101 BOARD COUNTY COMMISSIONER | 4,007 | 799 | 0 | 0 | 475,108 |
| 001-0102 COUNTY ADMINISTRATOR | 3,167 | 23,281 | 0 | 0 | 865,160 |
| 001-0103 PURCHASING DEPARTMENT | 2,856 | 20,364 | 0 | 170 | 586,401 |
| 001-0104 HUMAN RESOURCES | 1,866 | 13,763 | 0 | 0 | 521,663 |
| 001-0107 LEGAL SERVICES | 1,487 | 297 | 0 | 0 | 176,495 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 540 | 3,959 | 0 | 0 | 923,698 |
| 001-01113 SYSTEMS AND NETWORKING | 6,977 | 16,163 | 0 | 731 | 720,977 |
| 001-01114 APPLICATIONS & ADMIN | 2,432 | 13,723 | 5,631 | 6,678 | 394,240 |
| 001-01115 TELECOMMUNICATIONS | 497 | 695 | 10,254 | (719) | 162,002 |
| 001-0112 FACILITIES MAINTENANCE | 16,113 | 153,758 | 99,046 | 170,319 | 3,153,592 |
| 001-0114 GEN SERV-OTHER | 14,225 | 82,873 | 73,954 | 107,042 | 1,303,258 |
| Allocated Costs for Fiscal 2015 | 91,474 | 416,215 | 354,989 | 284,221 | 11,682,180 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule A - Allocated Costs By Department**

| Central Service Departments | Direct Billed | Unallocated | Cost Adjustments | Disallowed | Total Expenditures |
|--|----------------------|--------------------|-------------------------|-------------------|---------------------------|
| BUILDING DEPRECIATION | 0 | 0 | (742,643) | | |
| DEPRECIATION & AMORTIZATION | 0 | 0 | (528,128) | | |
| 001-0180 CLERK TO THE BCC | 0 | 0 | 0 | | |
| 001-0101 BOARD COUNTY COMMISSIONER | 0 | 0 | 0 | | |
| 001-0102 COUNTY ADMINISTRATOR | 0 | 0 | 0 | 27,609 | |
| 001-0103 PURCHASING DEPARTMENT | 0 | 0 | 0 | | |
| 001-0104 HUMAN RESOURCES | 0 | 0 | 0 | | |
| 001-0107 LEGAL SERVICES | 0 | 0 | 0 | | |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 0 | 0 | 96 | 54,358 | |
| 001-01113 SYSTEMS AND NETWORKING | 0 | 0 | 0 | 44,491 | |
| 001-01114 APPLICATIONS & ADMIN | 0 | 0 | 0 | 2,200 | |
| 001-01115 TELECOMMUNICATIONS | 0 | 0 | 14,206 | | |
| 001-0112 FACILITIES MAINTENANCE | 0 | 0 | 67,047 | 51,131 | |
| 001-0114 GEN SERV-OTHER | 0 | 0 | 0 | 924,011 | |
| Allocated Costs for Fiscal 2015 | 0 | 0 | (1,189,422) | 1,103,800 | 11,596,558 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule C - Summary of Allocated Costs**

| Department Name | Total Expenditures | Disallowed | Cost Adjustments | Unallocated | Direct Billed | Total Allocated |
|-------------------------------------|--------------------|------------|------------------|-------------|---------------|-----------------|
| BUILDING DEPRECIATION | 0 | | 742,643 | | 0 | |
| DEPRECIATION & AMORTIZATION | 0 | | 528,128 | | 0 | |
| 001-0180 CLERK TO THE BCC | 1,433,219 | | 0 | | 0 | |
| 001-0101 BOARD COUNTY COMMISSIONER | 832,274 | | 0 | | 0 | |
| 001-0102 COUNTY ADMINISTRATOR | 519,863 | (27,609) | 0 | | 0 | |
| 001-0103 PURCHASING DEPARTMENT | 418,731 | | 0 | | 0 | |
| 001-0104 HUMAN RESOURCES | 499,991 | | 0 | | 0 | |
| 001-0107 LEGAL SERVICES | 331,306 | | 0 | | 0 | |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 701,606 | (54,358) | (96) | | 0 | |
| 001-01113 SYSTEMS AND NETWORKING | 670,773 | (44,491) | 0 | | 0 | |
| 001-01114 APPLICATIONS & ADMIN | 551,133 | (2,200) | 0 | | 0 | |
| 001-01115 TELECOMMUNICATIONS | 178,455 | | (14,206) | | 0 | |
| 001-0112 FACILITIES MAINTENANCE | 3,101,564 | (51,131) | (67,047) | | 0 | |
| 001-0114 GEN SERV-OTHER | 2,375,273 | (941,641) | 0 | | 0 | |
| 001-0108 PLANNING DEPARTMENT | | | | | | 240,327 |
| 001-0109 GEN SERV-PLANNING | | | | | | 39 |
| 001-0115 PROP APPRAISER OPERATING | | | | | | 356 |
| 001-0116 TAX COLLECTOR OPERATING | | | | | | 253,569 |
| 001-0120 GEN SERV-FIRE CONTROL | | | | | | 203 |
| 001-0121 EMERGENCY MANAGEMENT | | | | | | 54,320 |
| 001-0122 COUNTY WARNING POINT | | | | | | 127,360 |
| 001-0124 CODE ENFORCEMENT | | | | | | 36,785 |
| 001-0125 BEACH SAFETY | | | | | | 114,434 |
| 001-0126 CORRECTIONS DEPARTMENT | | | | | | 761,077 |
| 001-0127 MEDICAL EXAMINER | | | | | | 6,740 |
| 001-0130 AGRICULTURE EXTENSION | | | | | | 88,926 |
| 001-0131 GEN SERV-CONSERVATION | | | | | | 142 |
| 001-0140 COORDINATE TRANSPORTATION | | | | | | 9 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | | | | | | 121,408 |
| 001-0150 GEN SERV-INDUSTRY DEVELOP | | | | | | 305 |
| 001-0151 VETERANS SERVICE | | | | | | 29,998 |
| 001-0160 MOSQUITO CONTROL | | | | | | 88,178 |
| 001-0161 PUBLIC HEALTH | | | | | | 60 |
| 001-0162 MENTAL HEALTH | | | | | | 437 |
| 001-0163 HUMAN SERVICES | | | | | | 21,962 |
| 001-0170 COUNTY PARKS | | | | | | 24,738 |
| 001-0171 LIBRARY COOPERATIVE | | | | | | 95,638 |
| 001-0175 TOURIST DISTRICT PARKS | | | | | | 44,846 |
| 001-0181 PROPERTY APPRAISER | | | | | | 207,083 |
| 001-0183 SHERIFF | | | | | | 523,793 |
| 001-0184 SUPERVISOR OF ELECTIONS | | | | | | 230,322 |
| 001-0198 INTERFUND TRANSFER | | | | | | 39 |
| 001-0199 RESERVES/MISCELLANEOUS | | | | | | 131 |
| 001-0601 STATE ATTORNEY OFFICE | | | | | | 33,352 |
| 001-0602 PUBLIC DEFENDER OFFICE | | | | | | 98,302 |
| 001-0603 COURT ADMINISTRATION | | | | | | 840,706 |
| 001-0604 ADMIN-CIRCUIT COURT (05) | | | | | | 548 |
| 001-0610 PRETRIAL SERVICES PROGRAM | | | | | | 44,534 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule C - Summary of Allocated Costs**

| Department Name | Total Expenditures | Disallowed | Cost Adjustments | Unallocated | Direct Billed | Total Allocated |
|------------------------------------|--------------------|--------------------|------------------|-------------|---------------|-------------------|
| 001-7XXXXX GRANTS | | | | | | 147,280 |
| 101-1001 ENGINEERING DEPARTMENT | | | | | | 238,101 |
| 101-1002 ROAD DEPARTMENT | | | | | | 519,986 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | | | | | | 63,128 |
| 101-1004 STORMWATER MANAGEMENT | | | | | | 49,810 |
| 101 TRANSPORTATION TF GRANTS | | | | | | 28,988 |
| 104-1151 5TH TDT-TOURISM PROMOTION | | | | | | 10,105 |
| 104-1152 2ND TDT-ADMINISTRATION | | | | | | 292,147 |
| 104-1157 BP & FCNC COUNCIL FY10 | | | | | | 56 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | | | | | | 24,518 |
| 104-1173 3RD TDT-C.C. O & M | | | | | | 202,570 |
| 104-1174 3RD TDT-C.C. OPERATIONS | | | | | | 119 |
| 104-1175 1ST TDT-BEACHES & PARKS | | | | | | 13,738 |
| 104-1176 SPECIAL ASSESSMENT | | | | | | 644 |
| 104-1177 3RD TDT-C.C. MAINTENANCE | | | | | | 97 |
| 104-1179 4TH TDT-C.C. CAPITAL | | | | | | 666 |
| 104 TOURIST DEVELOPMENT GRANTS | | | | | | 16,393 |
| 105 NATURAL DISASTERS FUND | | | | | | 13,610 |
| 106 LHA TRUST FUND | | | | | | 17,233 |
| 108 E-911 OPERATIONS FUND | | | | | | 138,443 |
| 109 RADIO COMMUNICATIONS FUND | | | | | | 3,379 |
| 110 LAW ENFORCEMENT TRUST FUND | | | | | | 2,138 |
| 111 POLICE ACADEMY FUND | | | | | | 2,945 |
| 112 COUNTY PUBLIC HEALTH FUND | | | | | | 340,602 |
| 113 MSBU FUND | | | | | | 33,754 |
| 115 UNINCORPORATED PARKS FUND | | | | | | 445,303 |
| 119 PRISONER BENEFIT FUND | | | | | | 26,436 |
| 120 ADDITIONAL COURT COST FUND | | | | | | 56,289 |
| 121 DRUG ABUSE TRUST FUND | | | | | | 3,038 |
| 122 DOMESTIC VIOLENCE TRUST FUND | | | | | | 1,328 |
| 123 TRAFFIC EDUCATION FUND | | | | | | 1,525 |
| 134 TEEN DRIVER FUND | | | | | | 0 |
| 201 DEBT SERVICE FUND | | | | | | 3,767 |
| 301 CAPITAL OUTLAY PROJECTS FUND | | | | | | 30,210 |
| 302 ROAD/BRIDGE CONSTRUCTION FUND | | | | | | 50,256 |
| 411 WATER & SEWER FUND | | | | | | 1,626,348 |
| 421 AIRPORT FUND | | | | | | 906,566 |
| 430 SOLID WASTE FUND | | | | | | 167,609 |
| 441 INSPECTION FUND | | | | | | 227,657 |
| 450 EMERGENCY MEDICAL SERVICE FUND | | | | | | 737,741 |
| 460 CONVENTION FUND | | | | | | 91 |
| 501 SELF INSURANCE FUND | | | | | | 91,474 |
| 502 FLEET OPERATIONS FUND | | | | | | 416,215 |
| CLERK OF COURT | | | | | | 354,989 |
| ALL OTHER | | | | | | 284,221 |
| Totals | 11,614,188 | (1,121,430) | 1,189,422 | | 0 | 11,682,180 |

Deviation: 0

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule E - Summary of Allocation Basis**

| Department | Allocation Basis | Allocation Source |
|--|---|---|
| BUILDING DEPRECIATION | | |
| 1.4.1 BRACKIN BUILDING | TOTAL SQUARE FOOTAGE OCCUPIED BY FUND/DEPARTMENT | COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE |
| 1.4.2 COURTHOUSE ANNEX EXTENSION | TOTAL SQUARE FOOTAGE OCCUPIED BY FUND/DEPARTMENT | COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE |
| 1.4.3 OTHER BUILDINGS | BUILDING DEPRECIATION IDENTIFIED TO FUND/DEPARTMENT | FY15 BUILDING/INFRASTRUCTURE DEPRECIATION - CLERK FINANCE |
| DEPRECIATION & AMORTIZATION | | |
| 2.4.1 EQUIP DEPRECIATION | EQUIPMENT DEPRECIATION BY FUND/DEPARTMENT | FY15 FIXED ASSET DEPRECIATION SCHEDULE - CLERK FINANCE |
| 2.4.2 INTANGIBLE ASSETS | AMORTIZATION EXPENSE BY FUND/DEPARTMENT | FY15 INTANGIBLES - CLERK FINANCE |
| 2.4.3 FIBER NETWORK | DIRECT ALLOCATION TO TELECOMMUNICATIONS | DIRECT ASSIGNMENT AS THE SOLE BENEFICIARY OF SERVICE |
| 001-0180 CLERK TO THE BCC | | |
| 3.4.1 102 FINANCE | NUMBER OF ACCOUNTING TRANSACTIONS BY BENEFITING FUND/DEPARTMENT | FY15 TRANSACTION ANALYSIS - CLERK FINANCE |
| 3.4.2 102 FINANCE - GRANTS | TOTAL GRANT EXPENDITURES BY BENEFITING FUND/DEPARTMENT | FY15 EXPENDITURE REPORT - CLERK FINANCE |
| 3.4.3 104 CLERK TO THE BCC | NUMBER OF AGENDA ITEMS BY BENEFITING FUND/DEPARTMENT | FY15 MINUTE TRAQ AGENDA COUNTS - COUNTY ADMINISTRATOR |
| 3.4.4 1015 INFORMATION SYSTEMS | NUMBER OF ACCOUNTING TRANSACTIONS BY BENEFITING FUND/DEPARTMENT | FY15 TRANSACTION ANALYSIS - CLERK FINANCE |
| 3.4.5 105 CLERK FINANCE | NUMBER OF ACCOUNTING TRANSACTIONS BY BENEFITING FUND/DEPARTMENT | FY15 TRANSACTION ANALYSIS - CLERK FINANCE |
| 3.4.6 106 RECORDS MANAGEMENT | NUMBER OF EMPLOYEES BY FUND/DEPARTMENT (EXCLUDING POLL WORKERS) | FY15 PAYROLL REPORT - CLERK FINANCE |
| 001-0101 BOARD COUNTY COMMISSIONER | | |
| 4.4.1 BOCC | NUMBER OF AGENDA ITEMS BY BENEFITING FUND/DEPARTMENT | FY15 MINUTE TRAQ AGENDA COUNTS - COUNTY ADMINISTRATOR |
| 001-0102 COUNTY ADMINISTRATOR | | |
| 5.4.1 COUNTY ADMINISTRATOR | NUMBER OF EMPLOYEES REPORTING TO COUNTY ADMINISTRATOR | FY15 PAYROLL REPORT - CLERK FINANCE |
| 001-0103 PURCHASING DEPARTMENT | | |
| 6.4.1 PURCHASING | NUMBER OF PURCHASING SERVICE COUNTS BY BENEFITING FUND/DEPARTMENT | PURCHASING COST ALLOCATION SPREADSHEET - PURCHASING |
| 001-0104 HUMAN RESOURCES | | |
| 7.4.1 HUMAN RESOURCES | NUMBER OF EMPLOYEES BY FUND/DEPARTMENT (EXCLUDING POLL WORKERS) | FY15 PAYROLL REPORT - CLERK FINANCE |
| 001-0107 LEGAL SERVICES | | |
| 8.4.1 LEGAL SERVICES | NUMBER OF AGENDA ITEMS BY BENEFITING FUND/DEPARTMENT | FY15 MINUTE TRAQ AGENDA COUNTS - COUNTY ADMINISTRATOR |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | | |
| 9.4.1 GIS SERVICES | STAFF COST IDENTIFIED TO BENEFITING FUND/DEPARTMENT | GIS STAFF ANALYSIS |
| 9.4.2 COUNTY-WIDE GIS SUPPORT | NUMBER OF EMPLOYEES BY FUND/DEPARTMENT (EXCLUDING POLL WORKERS) | FY15 PAYROLL REPORT - CLERK FINANCE |
| 001-01113 SYSTEMS AND NETWORKING | | |
| 10.4.1 HELP DESK | PERCENTAGE OF HELP DESK ASSISTANCE BY BENEFITING FUND/DEPARTMENT | HELP DESK STATISTICS - INFORMATION TECHNOLOGY |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule E - Summary of Allocation Basis**

| Department | Allocation Basis | Allocation Source |
|-------------------------------------|--|--|
| 10.4.2 SERVER OPERATIONS | NUMBER OF SERVERS SUPPORTED BY BENEFITING FUND/DEPARTMENT | IT SERVERS - INFORMATION TECHNOLOGY |
| 10.4.3 ENTERPRISE OPERATIONS | PERCENTAGE OF SUPPORT BY BENEFITING FUND/DEPARTMENT | ENTERPRISE SERVICES BREAKDOWN - INFORMATION TECHNOLOGY |
| 10.4.4 NETWORK CONNECTIVITY | NUMBER OF EMPLOYEES BY FUND/DEPARTMENT (EXCLUDING POLL WORKERS) | FY15 PAYROLL REPORT - CLERK FINANCE |
| 001-01114 APPLICATIONS & ADMIN | | |
| 11.4.1 INFORMATION SERVICES | NUMBER OF SERVERS SUPPORTED BY BENEFITING FUND/DEPARTMENT | IT SERVERS - INFORMATION TECHNOLOGY |
| 11.4.2 WEBSITE DESIGN & MAINTENANCE | NUMBER OF EMPLOYEES BY FUND/DEPARTMENT (EXCLUDING POLL WORKERS) | FY15 PAYROLL REPORT - CLERK FINANCE |
| 11.4.3 VOICE OVER PROTOCOL | NUMBER OF VOIP PHONES BY BENEFITING FUND/DEPARTMENT | VOIP PHONES - INFORMATION TECHNOLOGY |
| 11.4.4 AUDIO/VIDEO | NUMBER OF EMPLOYEES BY FUND/DEPARTMENT (EXCLUDING POLL WORKERS) | FY15 PAYROLL REPORT - CLERK FINANCE |
| 001-01115 TELECOMMUNICATIONS | | |
| 12.4.1 COUNTY-WIDE | NUMBER OF VOIP PHONES BY FUND/DEPARTMENT (EXCLUDING WATER & SEWER) | VOIP PHONES - INFORMATION TECHNOLOGY |
| 12.4.2 WATER & SEWER | DIRECT ALLOCATION TO WATER & SEWER FUND | DIRECT ASSIGNMENT AS THE SOLE BENEFICIARY OF SERVICE |
| 12.4.3 NON-COUNTY | DIRECT ALLOCATION TO ALL OTHER (DOES NOT BENEFIT COUNTY FUND/DEPT) | DIRECT ASSIGNMENT AS THE SOLE BENEFICIARY OF SERVICE |
| 001-0112 FACILITIES MAINTENANCE | | |
| 13.4.1 HVAC | TOTAL SQUARE FOOTAGE MAINTAINED BY BENEFITING FUND/DEPARTMENT | COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE |
| 13.4.2 PLUMBING | TOTAL SQUARE FOOTAGE MAINTAINED BY BENEFITING FUND/DEPARTMENT | COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE |
| 13.4.3 ELECTRICAL | TOTAL SQUARE FOOTAGE MAINTAINED BY BENEFITING FUND/DEPARTMENT | COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE |
| 13.4.4 STRUCTURAL | TOTAL SQUARE FOOTAGE MAINTAINED BY BENEFITING FUND/DEPARTMENT | COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE |
| 13.4.5 CUSTODIAL | TOTAL SQUARE FOOTAGE MAINTAINED BY BENEFITING FUND/DEPARTMENT | COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE |
| 13.4.6 LANDSCAPING | TOTAL SQUARE FOOTAGE MAINTAINED BY BENEFITING FUND/DEPARTMENT | COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE |
| 13.4.7 DIRECT | FACILITIES MAINTENANCE COST IDENTIFIED TO BENEFITING FUND/DEPARTMENT | FY15 EXPENDITURES - CLERK FINANCE |
| 001-0114 GEN SERV-OTHER | | |
| 14.4.1 LOBBYIST | NUMBER OF EMPLOYEES BY FUND/DEPARTMENT (EXCLUDING POLL WORKERS) | FY15 PAYROLL REPORT - CLERK FINANCE |
| 14.4.2 UTILITIES | TOTAL SQUARE FOOTAGE BY BENEFITING FUND/DEPARTMENT | COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE |
| 14.4.3 BRINKS/BANK CHARGES | NUMBER OF ACCOUNTING TRANSACTIONS BY BENEFITING FUND/DEPARTMENT | FY15 TRANSACTION ANALYSIS - CLERK FINANCE |
| 14.4.4 ACCOUNTING & AUDITING | NUMBER OF ACCOUNTING TRANSACTIONS BY BENEFITING FUND/DEPARTMENT | FY15 TRANSACTION ANALYSIS - CLERK FINANCE |
| 14.4.5 COMMUNICATIONS SVCS | NUMBER OF VOIP PHONES BY BENEFITING FUND/DEPARTMENT | VOIP PHONES - INFORMATION TECHNOLOGY |
| 14.4.6 MEMBERSHIPS | NUMBER OF EMPLOYEES BY FUND/DEPARTMENT (EXCLUDING POLL WORKERS) | FY15 PAYROLL REPORT - CLERK FINANCE |

OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .1 - Nature and Extent of Services
For Department BUILDING DEPRECIATION

Okaloosa County may claim depreciation expense on facilities in use by County central service departments. In accordance with GASB 34, the Clerk of the Circuit Court for Okaloosa County maintains the fixed assets inventory for County departments. Depreciation expense is based on the acquisition and improvement cost of the building divided by the expected useful life for each class of fixed asset.

For cost allocation plan purposes, the **Building Depreciation** cost pool is functionalized as follows:

Brackin Building – The costs identified to this function are representative of the annual depreciation expense for the Brackin Building. These costs are allocated based on the total square footage occupied by fund/department.

Courthouse Annex Extension – The costs identified to this function are representative of the annual depreciation expense for the County Courthouse Annex Extension. These costs are allocated based on the total square footage occupied by fund/department.

Other Buildings – The costs identified to this function are representative of the annual depreciation expense for buildings and improvements identified to central service departments. These costs are allocated based on the total amount of annual depreciation identified to each fund/department.

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department BUILDING DEPRECIATION**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-------|
| Expenditures Per Financial Statement: | 0 | | | |
| Cost Adjustments: | | | | |
| DEPRECIATION EXPENSE | 742,643 | | | |
| Total Departmental Cost Adjustments: | 742,643 | | 742,643 | |
| Total To Be Allocated: | 742,643 | | 742,643 | |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION**

| | Total | G&A | BRACKIN BUILDING | COURTHOUSE ANNEX EXTENSION | OTHER BUILDINGS |
|--|---------|-----|------------------|-------------------------------|-----------------|
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| DEPRECIATION EXPENSE | 742,643 | 0 | 97,596 | 641,372 | 3,675 |
| Functional Cost | 742,643 | 0 | 97,596 | 641,372 | 3,675 |
| Allocation Step 1 | | | | | |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 742,643 | 0 | 97,596 | 641,372 | 3,675 |
| Allocation Step 2 | | | | | |
| 2nd Allocation | 0 | 0 | 0 | 0 | 0 |
| Total For BUILDING DEPRECIATION | | | | | |
| Schedule .3 Total | 742,643 | 0 | 97,596 | 641,372 | 3,675 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - BRACKIN BUILDING

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 001-0180 CLERK TO THE BCC | 6,886 | 21.326808 | 20,814 | | 20,814 | | 20,814 |
| 001-0101 BOARD COUNTY COMMISSIONER | 627 | 1.941898 | 1,895 | | 1,895 | | 1,895 |
| 001-0102 COUNTY ADMINISTRATOR | 5,455 | 16.894822 | 16,489 | | 16,489 | | 16,489 |
| 001-0116 TAX COLLECTOR OPERATING | 6,529 | 20.221135 | 19,735 | | 19,735 | | 19,735 |
| 001-0181 PROPERTY APPRAISER | 5,619 | 17.402750 | 16,984 | | 16,984 | | 16,984 |
| 001-0184 SUPERVISOR OF ELECTIONS | 6,690 | 20.719772 | 20,222 | | 20,222 | | 20,222 |
| 120 ADDITIONAL COURT COST FUND | 482 | 1.492815 | 1,457 | | 1,457 | | 1,457 |
| Schedule .4 Total for BRACKIN BUILDING | 32,288 | 100.000000 | 97,596 | | 97,596 | 0 | 97,596 |

Allocation Basis: TOTAL SQUARE FOOTAGE OCCUPIED BY FUND/DEPARTMENT
Allocation Source: COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - COURTHOUSE ANNEX EXTENSION

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001-0183 SHERIFF | 13,653 | 16.270423 | 104,354 | | 104,354 | | 104,354 |
| 001-0601 STATE ATTORNEY OFFICE | 433 | 0.516011 | 3,310 | | 3,310 | | 3,310 |
| 001-0602 PUBLIC DEFENDER OFFICE | 433 | 0.516011 | 3,310 | | 3,310 | | 3,310 |
| 001-0603 COURT ADMINISTRATION | 47,256 | 56.315469 | 361,191 | | 361,191 | | 361,191 |
| 120 ADDITIONAL COURT COST FUND CLERK OF COURT | 406 | 0.483834 | 3,103 | | 3,103 | | 3,103 |
| | 21,732 | 25.898252 | 166,104 | | 166,104 | | 166,104 |
| Schedule .4 Total for COURTHOUSE ANNEX EXTENSION | 83,913 | 100.000000 | 641,372 | | 641,372 | 0 | 641,372 |

Allocation Basis: TOTAL SQUARE FOOTAGE OCCUPIED BY FUND/DEPARTMENT
Allocation Source: COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - OTHER BUILDINGS

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| 001-0103 PURCHASING DEPARTMENT | 3,048.44 | 82.945557 | 3,048 | | 3,048 | | 3,048 |
| 001-0112 FACILITIES MAINTENANCE | 626.79 | 17.054443 | 627 | | 627 | | 627 |
| Schedule .4 Total for OTHER BUILDINGS | 3,675.23 | 100.000000 | 3,675 | | 3,675 | 0 | 3,675 |

Allocation Basis: BUILDING DEPRECIATION IDENTIFIED TO FUND/DEPARTMENT
Allocation Source: FY15 BUILDING/INFRASTRUCTURE DEPRECIATION - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION**

| Receiving Department | Total | BRACKIN BUILDING | COURTHOUSE ANNEX EXTENSION | OTHER BUILDINGS |
|--|----------------|------------------|-------------------------------|-----------------|
| 001-0180 CLERK TO THE BCC | 20,814 | 20,814 | 0 | 0 |
| 001-0101 BOARD COUNTY COMMISSIONER | 1,895 | 1,895 | 0 | 0 |
| 001-0102 COUNTY ADMINISTRATOR | 16,489 | 16,489 | 0 | 0 |
| 001-0103 PURCHASING DEPARTMENT | 3,048 | 0 | 0 | 3,048 |
| 001-0112 FACILITIES MAINTENANCE | 627 | 0 | 0 | 627 |
| 001-0116 TAX COLLECTOR OPERATING | 19,735 | 19,735 | 0 | 0 |
| 001-0181 PROPERTY APPRAISER | 16,984 | 16,984 | 0 | 0 |
| 001-0183 SHERIFF | 104,354 | 0 | 104,354 | 0 |
| 001-0184 SUPERVISOR OF ELECTIONS | 20,222 | 20,222 | 0 | 0 |
| 001-0601 STATE ATTORNEY OFFICE | 3,310 | 0 | 3,310 | 0 |
| 001-0602 PUBLIC DEFENDER OFFICE | 3,310 | 0 | 3,310 | 0 |
| 001-0603 COURT ADMINISTRATION | 361,191 | 0 | 361,191 | 0 |
| 120 ADDITIONAL COURT COST FUND CLERK OF COURT | 4,560 | 1,457 | 3,103 | 0 |
| | 166,104 | 0 | 166,104 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 |
| Total | 742,643 | 97,596 | 641,372 | 3,675 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .1 - Nature and Extent of Services
For Department DEPRECIATION & AMORTIZATION**

In accordance with GASB 34, the Clerk of the Circuit Court for Okaloosa County maintains the fixed assets inventory for County departments. The annual depreciation and amortization expense for assets is calculated on a straight-line basis. Included in this schedule are the annual depreciation and amortization costs of equipment, intangible assets, and other capitalized assets.

For cost allocation purposes, the costs have been functionalized and allocated as follows:

Equipment Depreciation - the costs included in this function represent the annual depreciation expense of equipment assigned to central service departments. These costs have been allocated to benefiting funds/departments using the actual depreciation expense identified to each.

Intangible Assets - the costs included in this function represent the annual amortization expense of intangible assets assigned to central service departments. These costs have been allocated to benefiting funds/departments using the actual amortization expense identified to each.

Fiber Network - the costs included in this function represent the annual depreciation expense of the County's fiber network. These costs have been allocated directly to the Telecommunications (001-01115) central service for further allocation.

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department DEPRECIATION & AMORTIZATION**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-------|
| Expenditures Per Financial Statement: | 0 | | | |
| Cost Adjustments: | | | | |
| DEPRECIATION EXPENSE | 487,837 | | | |
| AMORTIZATION EXPENSE | 40,291 | | | |
| Total Departmental Cost Adjustments: | 528,128 | | 528,128 | |
| Total To Be Allocated: | 528,128 | | 528,128 | |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department DEPRECIATION & AMORTIZATION**

| | Total | G&A | EQUIP DEPRECIATION | INTANGIBLE ASSETS | FIBER NETWORK |
|--|---------|-----|-----------------------|----------------------|---------------|
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| DEPRECIATION EXPENSE | 487,837 | 0 | 477,801 | 0 | 10,036 |
| AMORTIZATION EXPENSE | 40,291 | 0 | 0 | 40,291 | 0 |
| Functional Cost | 528,128 | 0 | 477,801 | 40,291 | 10,036 |
| Allocation Step 1 | | | | | |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 528,128 | 0 | 477,801 | 40,291 | 10,036 |
| Allocation Step 2 | | | | | |
| 2nd Allocation | 0 | 0 | 0 | 0 | 0 |
| Total For DEPRECIATION & AMORTIZATION | | | | | |
| Schedule .3 Total | 528,128 | 0 | 477,801 | 40,291 | 10,036 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION & AMORTIZATION**

Activity - EQUIP DEPRECIATION

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001-0180 CLERK TO THE BCC | 286,405.73 | 59.942519 | 286,405 | | 286,405 | | 286,405 |
| 001-0101 BOARD COUNTY COMMISSIONER | 1,190.03 | 0.249064 | 1,190 | | 1,190 | | 1,190 |
| 001-0102 COUNTY ADMINISTRATOR | 1,378.54 | 0.288518 | 1,379 | | 1,379 | | 1,379 |
| 001-0103 PURCHASING DEPARTMENT | 1,871.04 | 0.391594 | 1,871 | | 1,871 | | 1,871 |
| 001-0104 HUMAN RESOURCES | 2,852.70 | 0.597048 | 2,853 | | 2,853 | | 2,853 |
| 001-01114 APPLICATIONS & ADMIN | 163,497.79 | 34.218831 | 163,498 | | 163,498 | | 163,498 |
| 001-0112 FACILITIES MAINTENANCE | 20,604.80 | 4.312426 | 20,605 | | 20,605 | | 20,605 |
| Schedule .4 Total for EQUIP DEPRECIATION | 477,800.63 | 100.000000 | 477,801 | | 477,801 | 0 | 477,801 |

Allocation Basis: EQUIPMENT DEPRECIATION BY FUND/DEPARTMENT
Allocation Source: FY15 FIXED ASSET DEPRECIATION SCHEDULE - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION & AMORTIZATION**

Activity - INTANGIBLE ASSETS

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 001-0180 CLERK TO THE BCC | 18,536.50 | 46.006004 | 18,536 | | 18,536 | | 18,536 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 2,390.00 | 5.931775 | 2,390 | | 2,390 | | 2,390 |
| 001-01114 APPLICATIONS & ADMIN | 19,364.98 | 48.062221 | 19,365 | | 19,365 | | 19,365 |
| Schedule .4 Total for INTANGIBLE ASSETS | 40,291.48 | 100.000000 | 40,291 | | 40,291 | 0 | 40,291 |

Allocation Basis: AMORTIZATION EXPENSE BY FUND/DEPARTMENT
Allocation Source: FY15 INTANGIBLES - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION & AMORTIZATION**

Activity - FIBER NETWORK

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| 001-01115 TELECOMMUNICATIONS | 100 | 100.000000 | 10,036 | | 10,036 | | 10,036 |
| Schedule .4 Total for FIBER NETWORK | 100 | 100.000000 | 10,036 | | 10,036 | 0 | 10,036 |

Allocation Basis: DIRECT ALLOCATION TO TELECOMMUNICATIONS
Allocation Source: DIRECT ASSIGNMENT AS THE SOLE BENEFICIARY OF SERVICE

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department DEPRECIATION & AMORTIZATION**

| Receiving Department | Total | EQUIP DEPRECIATION | INTANGIBLE ASSETS | FIBER NETWORK |
|--|----------------|-----------------------|----------------------|---------------|
| 001-0180 CLERK TO THE BCC | 304,941 | 286,405 | 18,536 | 0 |
| 001-0101 BOARD COUNTY COMMISSIONER | 1,190 | 1,190 | 0 | 0 |
| 001-0102 COUNTY ADMINISTRATOR | 1,379 | 1,379 | 0 | 0 |
| 001-0103 PURCHASING DEPARTMENT | 1,871 | 1,871 | 0 | 0 |
| 001-0104 HUMAN RESOURCES | 2,853 | 2,853 | 0 | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 2,390 | 0 | 2,390 | 0 |
| 001-01114 APPLICATIONS & ADMIN | 182,863 | 163,498 | 19,365 | 0 |
| 001-01115 TELECOMMUNICATIONS | 10,036 | 0 | 0 | 10,036 |
| 001-0112 FACILITIES MAINTENANCE | 20,605 | 20,605 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 |
| Total | 528,128 | 477,801 | 40,291 | 10,036 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .1 - Nature and Extent of Services
For Department 001-0180 CLERK TO THE BCC**

The Clerk of Circuit Court and Comptroller serves as the Chief Financial Officer for the Board of County Commissioners (BCC). The Clerk's BCC Finance Office receipts, properly records and prepares reports for all moneys received by the BCC, as well as, paying all properly authorized and legally sufficient disbursements for the BCC.

As custodian of county funds, the Clerk ensures the County's financial assets are safeguarded and properly recorded in the financial records to permit preparation of financial statements in accordance with generally accepted accounting principles. Additionally, in accordance with Section 28.33, Florida Statutes, the Clerk invests any surplus funds in excess of those required to meet expenses, in accordance with an investment policy that ensures that funds are invested in accordance with the priorities of safety, liquidity, and yield.

The Florida Constitution also provides for the Clerk to act as Ex-Officio Clerk to the BCC. In this capacity, a primary responsibility of the Clerk is to record and index minutes for the Board of County Commission meetings. The Clerk shall have custody of the seal and affix the same to any paper or instrument as required by law in accordance with Section 28.12, Florida Statutes. The Board of County Commissioners Records Department (BOCC Records) was established and given functions based on Florida Statutes 28.12 and 125.17.

For cost allocation purposes, only the costs of the **Clerk to the BCC** functions have been included within this cost allocation plan. These costs have been further functionalized and allocated as follows:

General & Administration - the costs included in this function represent the expenditures recorded to Administration - Elected (101) and Administration (1010). These costs have been allocated to the remaining functions based on the total regular salaries costs recorded to each function.

102 Finance - these costs have been allocated county-wide using the total number of accounting transactions processed by benefiting fund/department.

102 Finance - Grants - the costs associated with the administration of county grant funds have been allocated based on the total grant expenditures recorded for each benefiting fund/department.

104 Clerk to the BCC - the costs included in this function have been allocated based on the total number of agenda items brought to the BCC by benefiting fund/department.

1015 Information Systems - the costs recorded to this function have been allocated county-wide based on the total number of accounting transactions processed by benefiting fund/department.

105 Clerk Finance - these costs have been allocated county-wide using the total number of accounting transactions processed by benefiting fund/department.

106 Records Management - the costs included in this function have been allocated county-wide based on the total number of employees by fund/department (excluding poll workers).

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 001-0180 CLERK TO THE BCC**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|------------------|----------------|-----------|------------------|
| Expenditures Per Financial Statement: | 1,433,219 | | | 1,433,219 |
| Inbound Costs: | | | | |
| BUILDING DEPRECIATION | 20,814 | | 20,814 | |
| DEPRECIATION & AMORTIZATION | 304,941 | | 304,941 | |
| 001-0180 CLERK TO THE BCC | | 621 | 621 | |
| 001-0103 PURCHASING DEPARTMENT | | 19,819 | 19,819 | |
| 001-01113 SYSTEMS AND NETWORKING | | 3,240 | 3,240 | |
| 001-01114 APPLICATIONS & ADMIN | | 1,476 | 1,476 | |
| 001-01115 TELECOMMUNICATIONS | | 2,677 | 2,677 | |
| 001-0112 FACILITIES MAINTENANCE | | 28,988 | 28,988 | |
| 001-0114 GEN SERV-OTHER | | 20,482 | 20,482 | |
| Total Allocated Additions: | <u>325,755</u> | <u>77,303</u> | 403,058 | 403,058 |
| Total To Be Allocated: | <u>1,758,974</u> | <u>77,303</u> | | <u>1,836,277</u> |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0180 CLERK TO THE BCC**

| | Total | G&A | 102 FINANCE | 102 FINANCE - GRANTS | 104 CLERK TO THE BCC |
|--------------------------------------|-----------|---------|-------------|-------------------------|-------------------------|
| Wages & Benefits | | | | | |
| SALARIES ELECTED OFFICIAL | 20,270 | 20,270 | 0 | 0 | 0 |
| Other Expense & Cost | | | | | |
| REGULAR SALARIES & WAGES | 928,996 | 37,425 | 514,978 | 199,997 | 63,400 |
| OTHER SALARIES & WAGES | 675 | 0 | 288 | 112 | 100 |
| OVERTIME | 800 | 25 | 180 | 70 | 200 |
| FICA TAXES/MATCHING | 72,623 | 4,415 | 39,395 | 15,300 | 4,850 |
| RETIREMENT CONTRIBUTION | 99,347 | 12,500 | 49,173 | 19,097 | 4,675 |
| LIFE & HEALTH INSURANCE | 112,890 | 4,260 | 57,532 | 22,343 | 8,875 |
| WORKERS COMPENSATION | 2,006 | 60 | 1,160 | 450 | 70 |
| UNEMPLOYMENT COMPENSATION | 300 | 0 | 72 | 28 | 100 |
| PROF SERV - ATTORNEY | 325 | 250 | 0 | 0 | 0 |
| PROF SERV - OTHER | 1,350 | 75 | 720 | 280 | 100 |
| PROF SERV - COMP CONSULT | 3,925 | 125 | 1,441 | 559 | 200 |
| AUDIT-STATE REQUIRED -CPA | 1,000 | 0 | 720 | 280 | 0 |
| SOFTWARE MAINTENANCE | 24,625 | 125 | 12,965 | 5,035 | 0 |
| MISC CONTRACTUAL SERVICES | 19,775 | 75 | 12,893 | 5,007 | 0 |
| TRAVEL | 12,525 | 2,650 | 6,122 | 2,378 | 500 |
| COMMUNICATIONS | 7,275 | 750 | 1,441 | 559 | 100 |
| COMMUNICATIONS - COURT | 2,000 | 2,000 | 0 | 0 | 0 |
| POSTAGE / FREIGHT | 6,350 | 50 | 4,322 | 1,678 | 100 |
| RENT/LEASE - EQUIPMENT | 6,607 | 50 | 3,601 | 1,399 | 100 |
| RENT/LEASE - BUILDINGS | 34,680 | 600 | 24,547 | 9,533 | 0 |
| INS & BONDS - PREMIUMS | 10,265 | 300 | 5,957 | 2,313 | 350 |
| REPAIR/MAINT - FACILITIES | 1,125 | 500 | 360 | 140 | 0 |
| REPAIR/MAINT - OFC EQUIP | 1,850 | 75 | 720 | 280 | 500 |
| REPAIR/MAINT - COMP EQUIP | 6,750 | 125 | 720 | 280 | 500 |
| PRINTING AND BINDING | 4,550 | 75 | 2,881 | 1,119 | 250 |
| ADVERTISING - LEGAL | 650 | 75 | 360 | 140 | 0 |
| CURR CHG - OTHER MISC EXP | 1,425 | 750 | 360 | 140 | 0 |
| OFFICE SUPPLIES | 19,000 | 750 | 8,643 | 3,357 | 500 |
| CLOTHING/WEARING APPAREL | 0 | 0 | 0 | 0 | 0 |
| FUEL - FLEET MAINTENANCE | 500 | 0 | 0 | 0 | 0 |
| SOFTWARE AQUISITION | 8,000 | 125 | 3,601 | 1,399 | 250 |
| BOOKS/PUBS/SUBS/MEMBERSHP | 3,513 | 213 | 2,161 | 839 | 100 |
| DUES & MEMBERSHIPS | 2,537 | 262 | 1,441 | 559 | 100 |
| TRAINING & EDUCATION | 6,210 | 750 | 3,601 | 1,399 | 0 |
| EQUIPMENT | 5,500 | 0 | 2,161 | 839 | 0 |
| INTANGIBLE ACQUISITION | 3,000 | 0 | 2,161 | 839 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 1,433,219 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 1,433,219 | 89,705 | 766,677 | 297,748 | 85,920 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 325,755 | 325,755 | 0 | 0 | 0 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0180 CLERK TO THE BCC**

| | Total | G&A | 102 FINANCE | 102 FINANCE - GRANTS | 104 CLERK TO THE BCC |
|--|-----------|-----------|-------------|-------------------------|-------------------------|
| Reallocate Admin Costs | | (415,460) | 237,083 | 92,074 | 26,569 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 1,758,974 | 0 | 1,003,760 | 389,822 | 112,489 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 77,303 | 77,303 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (77,303) | 44,122 | 17,128 | 4,939 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 77,303 | 0 | 44,122 | 17,128 | 4,939 |
| Total For 001-0180 CLERK TO THE BCC | | | | | |
| Schedule .3 Total | 1,836,277 | 0 | 1,047,882 | 406,950 | 117,428 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0180 CLERK TO THE BCC**

| | 1015 INFORMATION SYSTEMS | 105 CLERK FINANCE | 106 RECORDS MANAGEMENT |
|--------------------------------------|-----------------------------|----------------------|---------------------------|
| <u>Wages & Benefits</u> | | | |
| SALARIES ELECTED OFFICIAL | 0 | 0 | 0 |
| <u>Other Expense & Cost</u> | | | |
| REGULAR SALARIES & WAGES | 58,348 | 28,645 | 26,203 |
| OTHER SALARIES & WAGES | 0 | 25 | 150 |
| OVERTIME | 250 | 25 | 50 |
| FICA TAXES/MATCHING | 4,465 | 2,193 | 2,005 |
| RETIREMENT CONTRIBUTION | 8,520 | 3,450 | 1,932 |
| LIFE & HEALTH INSURANCE | 7,100 | 5,680 | 7,100 |
| WORKERS COMPENSATION | 100 | 83 | 83 |
| UNEMPLOYMENT COMPENSATION | 50 | 0 | 50 |
| PROF SERV - ATTORNEY | 75 | 0 | 0 |
| PROF SERV - OTHER | 50 | 75 | 50 |
| PROF SERV - COMP CONSULT | 1,600 | 0 | 0 |
| AUDIT-STATE REQUIRED -CPA | 0 | 0 | 0 |
| SOFTWARE MAINTENANCE | 6,000 | 500 | 0 |
| MISC CONTRACTUAL SERVICES | 250 | 1,500 | 50 |
| TRAVEL | 640 | 160 | 75 |
| COMMUNICATIONS | 3,750 | 50 | 625 |
| COMMUNICATIONS - COURT | 0 | 0 | 0 |
| POSTAGE / FREIGHT | 25 | 125 | 50 |
| RENT/LEASE - EQUIPMENT | 150 | 675 | 632 |
| RENT/LEASE - BUILDINGS | 0 | 0 | 0 |
| INS & BONDS - PREMIUMS | 500 | 422 | 423 |
| REPAIR/MAINT - FACILITIES | 75 | 0 | 50 |
| REPAIR/MAINT - OFC EQUIP | 125 | 75 | 75 |
| REPAIR/MAINT - COMP EQUIP | 5,000 | 125 | 0 |
| PRINTING AND BINDING | 75 | 75 | 75 |
| ADVERTISING - LEGAL | 75 | 0 | 0 |
| CURR CHG - OTHER MISC EXP | 75 | 50 | 50 |
| OFFICE SUPPLIES | 5,000 | 500 | 250 |
| CLOTHING/WEARING APPAREL | 0 | 0 | 0 |
| FUEL - FLEET MAINTENANCE | 0 | 0 | 500 |
| SOFTWARE AQUISITION | 2,500 | 125 | 0 |
| BOOKS/PUBS/SUBS/MEMBERSHP | 75 | 75 | 50 |
| DUES & MEMBERSHIPS | 75 | 50 | 50 |
| TRAINING & EDUCATION | 250 | 160 | 50 |
| EQUIPMENT | 2,500 | 0 | 0 |
| INTANGIBLE ACQUISITION | 0 | 0 | 0 |
| <u>Departmental Total</u> | | | |
| Expenditures Per Financial Statement | | | |
| <u>Deductions</u> | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Functional Cost | 107,698 | 44,843 | 40,628 |
| <u>Allocation Step 1</u> | | | |
| Inbound - All Others | 0 | 0 | 0 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0180 CLERK TO THE BCC**

| | 1015 INFORMATION SYSTEMS | 105 CLERK FINANCE | 106 RECORDS MANAGEMENT |
|---|-----------------------------|----------------------|---------------------------|
| Reallocate Admin Costs | 33,304 | 13,867 | 12,563 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 141,002 | 58,710 | 53,191 |
| Allocation Step 2 | | | |
| Inbound - All Others | 0 | 0 | 0 |
| Reallocate Admin Costs | 6,199 | 2,579 | 2,336 |
| Unallocated Costs | 0 | 0 | 0 |
| 2nd Allocation | 6,199 | 2,579 | 2,336 |
| Total For 001-0180 CLERK TO THE BCC | | | |
| Schedule .3 Total | 147,201 | 61,289 | 55,527 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0180 CLERK TO THE BCC**

Activity - 102 FINANCE

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 001-0180 CLERK TO THE BCC | 81 | 0.051558 | 517 | | 517 | | 517 |
| 001-0101 BOARD COUNTY COMMISSIONER | 666 | 0.423918 | 4,255 | | 4,255 | 186 | 4,441 |
| 001-0102 COUNTY ADMINISTRATOR | 471 | 0.299798 | 3,009 | | 3,009 | 128 | 3,137 |
| 001-0103 PURCHASING DEPARTMENT | 613 | 0.390182 | 3,916 | | 3,916 | 169 | 4,085 |
| 001-0104 HUMAN RESOURCES | 683 | 0.434738 | 4,365 | | 4,365 | 192 | 4,557 |
| 001-0107 LEGAL SERVICES | 194 | 0.123484 | 1,240 | | 1,240 | 51 | 1,291 |
| 001-0108 PLANNING DEPARTMENT | 767 | 0.488205 | 4,901 | | 4,901 | 214 | 5,115 |
| 001-0109 GEN SERV-PLANNING | 4 | 0.002546 | 25 | | 25 | | 25 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 521 | 0.331623 | 3,328 | | 3,328 | 143 | 3,471 |
| 001-01113 SYSTEMS AND NETWORKING | 515 | 0.327804 | 3,290 | | 3,290 | 142 | 3,432 |
| 001-01114 APPLICATIONS & ADMIN | 486 | 0.309345 | 3,105 | | 3,105 | 132 | 3,237 |
| 001-01115 TELECOMMUNICATIONS | 186 | 0.118391 | 1,189 | | 1,189 | 50 | 1,239 |
| 001-0112 FACILITIES MAINTENANCE | 3,533 | 2.248800 | 22,572 | | 22,572 | 992 | 23,564 |
| 001-0114 GEN SERV-OTHER | 1,378 | 0.877115 | 8,804 | | 8,804 | 385 | 9,189 |
| 001-0115 PROP APPRAISER OPERATING | 35 | 0.022278 | 224 | | 224 | 9 | 233 |
| 001-0116 TAX COLLECTOR OPERATING | 167 | 0.106298 | 1,067 | | 1,067 | 43 | 1,110 |
| 001-0120 GEN SERV-FIRE CONTROL | 20 | 0.012730 | 129 | | 129 | 4 | 133 |
| 001-0121 EMERGENCY MANAGEMENT | 490 | 0.311891 | 3,131 | | 3,131 | 132 | 3,263 |
| 001-0122 COUNTY WARNING POINT | 462 | 0.294069 | 2,953 | | 2,953 | 125 | 3,078 |
| 001-0124 CODE ENFORCEMENT | 557 | 0.354538 | 3,558 | | 3,558 | 155 | 3,713 |
| 001-0125 BEACH SAFETY | 694 | 0.441740 | 4,434 | | 4,434 | 194 | 4,628 |
| 001-0126 CORRECTIONS DEPARTMENT | 2,213 | 1.408603 | 14,138 | | 14,138 | 622 | 14,760 |
| 001-0127 MEDICAL EXAMINER | 42 | 0.026734 | 269 | | 269 | 10 | 279 |
| 001-0130 AGRICULTURE EXTENSION | 730 | 0.464654 | 4,664 | | 4,664 | 203 | 4,867 |
| 001-0131 GEN SERV-CONSERVATION | 14 | 0.008911 | 90 | | 90 | 3 | 93 |
| 001-0140 COORDINATE TRANSPORTATION | 1 | 0.000637 | 6 | | 6 | | 6 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 19 | 0.012094 | 121 | | 121 | 4 | 125 |
| 001-0150 GEN SERV-INDUSTRY DEVELOP | 30 | 0.019095 | 191 | | 191 | 7 | 198 |
| 001-0151 VETERANS SERVICE | 329 | 0.209413 | 2,102 | | 2,102 | 90 | 2,192 |
| 001-0160 MOSQUITO CONTROL | 546 | 0.347536 | 3,488 | | 3,488 | 151 | 3,639 |
| 001-0161 PUBLIC HEALTH | 6 | 0.003819 | 38 | | 38 | 1 | 39 |
| 001-0162 MENTAL HEALTH | 43 | 0.027370 | 275 | | 275 | 10 | 285 |
| 001-0163 HUMAN SERVICES | 152 | 0.096750 | 971 | | 971 | 40 | 1,011 |
| 001-0170 COUNTY PARKS | 1,708 | 1.087164 | 10,913 | | 10,913 | 480 | 11,393 |
| 001-0171 LIBRARY COOPERATIVE | 476 | 0.302980 | 3,041 | | 3,041 | 130 | 3,171 |
| 001-0175 TOURIST DISTRICT PARKS | 1,787 | 1.137449 | 11,417 | | 11,417 | 503 | 11,920 |
| 001-0181 PROPERTY APPRAISER | 20 | 0.012730 | 129 | | 129 | 4 | 133 |
| 001-0183 SHERIFF | 276 | 0.175678 | 1,764 | | 1,764 | 74 | 1,838 |
| 001-0184 SUPERVISOR OF ELECTIONS | 11 | 0.007002 | 71 | | 71 | 3 | 74 |
| 001-0198 INTERFUND TRANSFER | 4 | 0.002546 | 25 | | 25 | | 25 |
| 001-0199 RESERVES/MISCELLANEOUS | 13 | 0.008275 | 82 | | 82 | 3 | 85 |
| 001-0601 STATE ATTORNEY OFFICE | 54 | 0.034372 | 346 | | 346 | 14 | 360 |
| 001-0602 PUBLIC DEFENDER OFFICE | 14 | 0.008911 | 90 | | 90 | 3 | 93 |
| 001-0603 COURT ADMINISTRATION | 29 | 0.018459 | 185 | | 185 | 7 | 192 |
| 001-0604 ADMIN-CIRCUIT COURT (05) | 37 | 0.023551 | 237 | | 237 | 10 | 247 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0180 CLERK TO THE BCC**

Activity - 102 FINANCE

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| 001-0610 PRETRIAL SERVICES PROGRAM | 721 | 0.458926 | 4,607 | | 4,607 | 201 | 4,808 |
| 001-7XXXXX GRANTS | 1,963 | 1.249475 | 12,541 | | 12,541 | 551 | 13,092 |
| 101-1001 ENGINEERING DEPARTMENT | 800 | 0.509210 | 5,111 | | 5,111 | 223 | 5,334 |
| 101-1002 ROAD DEPARTMENT | 1,778 | 1.131720 | 11,359 | | 11,359 | 502 | 11,861 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 2,026 | 1.289575 | 12,944 | | 12,944 | 569 | 13,513 |
| 101-1004 STORMWATER MANAGEMENT | 1,488 | 0.947131 | 9,507 | | 9,507 | 415 | 9,922 |
| 101 TRANSPORTATION TF GRANTS | 431 | 0.274337 | 2,753 | | 2,753 | 117 | 2,870 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 934 | 0.594503 | 5,968 | | 5,968 | 259 | 6,227 |
| 104-1152 2ND TDT-ADMINISTRATION | 1,174 | 0.747266 | 7,501 | | 7,501 | 327 | 7,828 |
| 104-1157 BP & FCNC COUNCIL FY10 | 7 | 0.004456 | 45 | | 45 | 2 | 47 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 1,146 | 0.729444 | 7,321 | | 7,321 | 321 | 7,642 |
| 104-1173 3RD TDT-C.C. O & M | 3,454 | 2.198516 | 22,068 | | 22,068 | 971 | 23,039 |
| 104-1174 3RD TDT-C.C. OPERATIONS | 15 | 0.009548 | 96 | | 96 | 3 | 99 |
| 104-1175 1ST TDT-BEACHES & PARKS | 765 | 0.486932 | 4,887 | | 4,887 | 214 | 5,101 |
| 104-1176 SPECIAL ASSESSMENT | 79 | 0.050285 | 506 | | 506 | 21 | 527 |
| 104-1177 3RD TDT-C.C. MAINTENANCE | 12 | 0.007638 | 77 | | 77 | 3 | 80 |
| 104-1179 4TH TDT-C.C. CAPITAL | 82 | 0.052194 | 524 | | 524 | 21 | 545 |
| 104 TOURIST DEVELOPMENT GRANTS | 228 | 0.145125 | 1,457 | | 1,457 | 61 | 1,518 |
| 105 NATURAL DISASTERS FUND | 574 | 0.365358 | 3,667 | | 3,667 | 158 | 3,825 |
| 106 LHA TRUST FUND | 739 | 0.470383 | 4,722 | | 4,722 | 208 | 4,930 |
| 108 E-911 OPERATIONS FUND | 1,338 | 0.851654 | 8,548 | | 8,548 | 374 | 8,922 |
| 109 RADIO COMMUNICATIONS FUND | 297 | 0.189044 | 1,897 | | 1,897 | 81 | 1,978 |
| 110 LAW ENFORCEMENT TRUST FUND | 209 | 0.133031 | 1,335 | | 1,335 | 55 | 1,390 |
| 111 POLICE ACADEMY FUND | 288 | 0.183316 | 1,840 | | 1,840 | 78 | 1,918 |
| 112 COUNTY PUBLIC HEALTH FUND | 298 | 0.189681 | 1,904 | | 1,904 | 81 | 1,985 |
| 113 MSBU FUND | 3,295 | 2.097310 | 21,053 | | 21,053 | 920 | 21,973 |
| 115 UNINCORPORATED PARKS FUND | 2,364 | 1.504717 | 15,103 | | 15,103 | 661 | 15,764 |
| 119 PRISONER BENEFIT FUND | 1,960 | 1.247565 | 12,523 | | 12,523 | 550 | 13,073 |
| 120 ADDITIONAL COURT COST FUND | 1,407 | 0.895574 | 8,988 | | 8,988 | 394 | 9,382 |
| 121 DRUG ABUSE TRUST FUND | 297 | 0.189044 | 1,897 | | 1,897 | 81 | 1,978 |
| 122 DOMESTIC VIOLENCE TRUST FUND | 130 | 0.082747 | 830 | | 830 | 35 | 865 |
| 123 TRAFFIC EDUCATION FUND | 149 | 0.094840 | 952 | | 952 | 40 | 992 |
| 201 DEBT SERVICE FUND | 368 | 0.234237 | 2,352 | | 2,352 | 100 | 2,452 |
| 301 CAPITAL OUTLAY PROJECTS FUND | 2,949 | 1.877077 | 18,841 | | 18,841 | 824 | 19,665 |
| 302 ROAD/BRIDGE CONSTRUCTION FUND | 1,414 | 0.900029 | 9,034 | | 9,034 | 396 | 9,430 |
| 411 WATER & SEWER FUND | 61,225 | 38.970502 | 391,170 | | 391,170 | 17,362 | 408,532 |
| 421 AIRPORT FUND | 10,024 | 6.380406 | 64,044 | | 64,044 | 2,816 | 66,860 |
| 430 SOLID WASTE FUND | 3,499 | 2.227159 | 22,356 | | 22,356 | 980 | 23,336 |
| 441 INSPECTION FUND | 4,750 | 3.023436 | 30,348 | | 30,348 | 1,332 | 31,680 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 6,115 | 3.892277 | 39,068 | | 39,068 | 1,718 | 40,786 |
| 460 CONVENTION FUND | 11 | 0.007002 | 71 | | 71 | 3 | 74 |
| 501 SELF INSURANCE FUND | 4,579 | 2.914593 | 29,256 | | 29,256 | 1,284 | 30,540 |
| 502 FLEET OPERATIONS FUND | 10,647 | 6.776953 | 68,024 | | 68,024 | 2,992 | 71,016 |
| Schedule .4 Total for 102 FINANCE | 157,106 | 100.000000 | 1,003,760 | | 1,003,760 | 44,122 | 1,047,882 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0180 CLERK TO THE BCC**

Activity - 102 FINANCE

Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS BY BENEFITING FUND/DEPARTMENT

Allocation Source: FY15 TRANSACTION ANALYSIS - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0180 CLERK TO THE BCC**

Activity - 102 FINANCE - GRANTS

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001-7XXXXX GRANTS | 3,222,094 | 27.839839 | 108,526 | | 108,526 | 4,780 | 113,306 |
| 101 TRANSPORTATION TF GRANTS | 637,019 | 5.504031 | 21,456 | | 21,456 | 938 | 22,394 |
| 104 TOURIST DEVELOPMENT GRANTS | 411,220 | 3.553061 | 13,850 | | 13,850 | 607 | 14,457 |
| 105 NATURAL DISASTERS FUND | 220,063 | 1.901409 | 7,412 | | 7,412 | 324 | 7,736 |
| 106 LHA TRUST FUND | 274,867 | 2.374932 | 9,258 | | 9,258 | 404 | 9,662 |
| 302 ROAD/BRIDGE CONSTRUCTION FUND | 1,017,356 | 8.790254 | 34,267 | | 34,267 | 1,505 | 35,772 |
| 411 WATER & SEWER FUND | 2,426,635 | 20.966838 | 81,733 | | 81,733 | 3,593 | 85,326 |
| 421 AIRPORT FUND | 3,096,648 | 26.755947 | 104,300 | | 104,300 | 4,584 | 108,884 |
| 430 SOLID WASTE FUND | 242,164 | 2.092368 | 8,157 | | 8,157 | 357 | 8,514 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 25,615 | 0.221321 | 863 | | 863 | 36 | 899 |
| Schedule .4 Total for 102 FINANCE - GRANTS | 11,573,681 | 100.000000 | 389,822 | | 389,822 | 17,128 | 406,950 |

Allocation Basis: TOTAL GRANT EXPENDITURES BY BENEFITING FUND/DEPARTMENT
Allocation Source: FY15 EXPENDITURE REPORT - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0180 CLERK TO THE BCC**

Activity - 104 CLERK TO THE BCC

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001-0102 COUNTY ADMINISTRATOR | 327 | 29.040852 | 32,671 | | 32,671 | 1,484 | 34,155 |
| 001-0103 PURCHASING DEPARTMENT | 149 | 13.232682 | 14,886 | | 14,886 | 650 | 15,536 |
| 001-0104 HUMAN RESOURCES | 20 | 1.776199 | 1,998 | | 1,998 | 85 | 2,083 |
| 001-0107 LEGAL SERVICES | 1 | 0.088810 | 99 | | 99 | 4 | 103 |
| 001-0108 PLANNING DEPARTMENT | 35 | 3.108348 | 3,496 | | 3,496 | 151 | 3,647 |
| 001-01114 APPLICATIONS & ADMIN | 8 | 0.710480 | 799 | | 799 | 33 | 832 |
| 001-0112 FACILITIES MAINTENANCE | 29 | 2.575488 | 2,897 | | 2,897 | 124 | 3,021 |
| 001-0121 EMERGENCY MANAGEMENT | 1 | 0.088810 | 99 | | 99 | 4 | 103 |
| 001-0122 COUNTY WARNING POINT | 6 | 0.532860 | 600 | | 600 | 25 | 625 |
| 001-0124 CODE ENFORCEMENT | 10 | 0.888099 | 999 | | 999 | 41 | 1,040 |
| 001-0125 BEACH SAFETY | 7 | 0.621670 | 699 | | 699 | 30 | 729 |
| 001-0126 CORRECTIONS DEPARTMENT | 11 | 0.976909 | 1,099 | | 1,099 | 46 | 1,145 |
| 001-0130 AGRICULTURE EXTENSION | 1 | 0.088810 | 99 | | 99 | 4 | 103 |
| 001-0160 MOSQUITO CONTROL | 9 | 0.799290 | 900 | | 900 | 38 | 938 |
| 001-0170 COUNTY PARKS | 2 | 0.177620 | 200 | | 200 | 7 | 207 |
| 001-0171 LIBRARY COOPERATIVE | 2 | 0.177620 | 200 | | 200 | 7 | 207 |
| 001-0175 TOURIST DISTRICT PARKS | 8 | 0.710480 | 799 | | 799 | 33 | 832 |
| 101-1001 ENGINEERING DEPARTMENT | 18 | 1.598579 | 1,798 | | 1,798 | 77 | 1,875 |
| 101-1002 ROAD DEPARTMENT | 105 | 9.325044 | 10,489 | | 10,489 | 460 | 10,949 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 6 | 0.532860 | 600 | | 600 | 25 | 625 |
| 101-1004 STORMWATER MANAGEMENT | 10 | 0.888099 | 999 | | 999 | 41 | 1,040 |
| 104-1152 2ND TDT-ADMINISTRATION | 95 | 8.436945 | 9,490 | | 9,490 | 415 | 9,905 |
| 108 E-911 OPERATIONS FUND | 1 | 0.088810 | 99 | | 99 | 4 | 103 |
| 115 UNINCORPORATED PARKS FUND | 15 | 1.332149 | 1,499 | | 1,499 | 63 | 1,562 |
| 411 WATER & SEWER FUND | 56 | 4.973357 | 5,594 | | 5,594 | 245 | 5,839 |
| 421 AIRPORT FUND | 78 | 6.927176 | 7,792 | | 7,792 | 342 | 8,134 |
| 430 SOLID WASTE FUND | 16 | 1.420959 | 1,599 | | 1,599 | 68 | 1,667 |
| 441 INSPECTION FUND | 59 | 5.239787 | 5,895 | | 5,895 | 257 | 6,152 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 35 | 3.108348 | 3,496 | | 3,496 | 151 | 3,647 |
| 501 SELF INSURANCE FUND | 5 | 0.444050 | 500 | | 500 | 21 | 521 |
| 502 FLEET OPERATIONS FUND | 1 | 0.088810 | 99 | | 99 | 4 | 103 |
| Schedule .4 Total for 104 CLERK TO THE BCC | 1,126 | 100.000000 | 112,489 | | 112,489 | 4,939 | 117,428 |

Allocation Basis: NUMBER OF AGENDA ITEMS BY BENEFITING FUND/DEPARTMENT
Allocation Source: FY15 MINUTE TRAQ AGENDA COUNTS - COUNTY ADMINISTRATOR

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0180 CLERK TO THE BCC**

Activity - 1015 INFORMATION SYSTEMS

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| 001-0180 CLERK TO THE BCC | 81 | 0.051558 | 74 | | 74 | | 74 |
| 001-0101 BOARD COUNTY COMMISSIONER | 666 | 0.423918 | 598 | | 598 | 25 | 623 |
| 001-0102 COUNTY ADMINISTRATOR | 471 | 0.299798 | 423 | | 423 | 19 | 442 |
| 001-0103 PURCHASING DEPARTMENT | 613 | 0.390182 | 550 | | 550 | 22 | 572 |
| 001-0104 HUMAN RESOURCES | 683 | 0.434738 | 612 | | 612 | 25 | 637 |
| 001-0107 LEGAL SERVICES | 194 | 0.123484 | 174 | | 174 | 6 | 180 |
| 001-0108 PLANNING DEPARTMENT | 767 | 0.488205 | 688 | | 688 | 30 | 718 |
| 001-0109 GEN SERV-PLANNING | 4 | 0.002546 | 4 | | 4 | | 4 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 521 | 0.331623 | 468 | | 468 | 19 | 487 |
| 001-01113 SYSTEMS AND NETWORKING | 515 | 0.327804 | 462 | | 462 | 19 | 481 |
| 001-01114 APPLICATIONS & ADMIN | 486 | 0.309345 | 436 | | 436 | 19 | 455 |
| 001-01115 TELECOMMUNICATIONS | 186 | 0.118391 | 168 | | 168 | 6 | 174 |
| 001-0112 FACILITIES MAINTENANCE | 3,533 | 2.248800 | 3,172 | | 3,172 | 136 | 3,308 |
| 001-0114 GEN SERV-OTHER | 1,378 | 0.877115 | 1,237 | | 1,237 | 51 | 1,288 |
| 001-0115 PROP APPRAISER OPERATING | 35 | 0.022278 | 31 | | 31 | | 31 |
| 001-0116 TAX COLLECTOR OPERATING | 167 | 0.106298 | 150 | | 150 | 5 | 155 |
| 001-0120 GEN SERV-FIRE CONTROL | 20 | 0.012730 | 18 | | 18 | | 18 |
| 001-0121 EMERGENCY MANAGEMENT | 490 | 0.311891 | 439 | | 439 | 19 | 458 |
| 001-0122 COUNTY WARNING POINT | 462 | 0.294069 | 415 | | 415 | 17 | 432 |
| 001-0124 CODE ENFORCEMENT | 557 | 0.354538 | 500 | | 500 | 21 | 521 |
| 001-0125 BEACH SAFETY | 694 | 0.441740 | 623 | | 623 | 26 | 649 |
| 001-0126 CORRECTIONS DEPARTMENT | 2,213 | 1.408603 | 1,985 | | 1,985 | 85 | 2,070 |
| 001-0127 MEDICAL EXAMINER | 42 | 0.026734 | 38 | | 38 | 1 | 39 |
| 001-0130 AGRICULTURE EXTENSION | 730 | 0.464654 | 655 | | 655 | 28 | 683 |
| 001-0131 GEN SERV-CONSERVATION | 14 | 0.008911 | 13 | | 13 | | 13 |
| 001-0140 COORDINATE TRANSPORTATION | 1 | 0.000637 | 1 | | 1 | | 1 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 19 | 0.012094 | 17 | | 17 | | 17 |
| 001-0150 GEN SERV-INDUSTRY DEVELOP | 30 | 0.019095 | 27 | | 27 | | 27 |
| 001-0151 VETERANS SERVICE | 329 | 0.209413 | 295 | | 295 | 12 | 307 |
| 001-0160 MOSQUITO CONTROL | 546 | 0.347536 | 490 | | 490 | 21 | 511 |
| 001-0161 PUBLIC HEALTH | 6 | 0.003819 | 5 | | 5 | | 5 |
| 001-0162 MENTAL HEALTH | 43 | 0.027370 | 38 | | 38 | 1 | 39 |
| 001-0163 HUMAN SERVICES | 152 | 0.096750 | 137 | | 137 | 5 | 142 |
| 001-0170 COUNTY PARKS | 1,708 | 1.087164 | 1,533 | | 1,533 | 65 | 1,598 |
| 001-0171 LIBRARY COOPERATIVE | 476 | 0.302980 | 427 | | 427 | 19 | 446 |
| 001-0175 TOURIST DISTRICT PARKS | 1,787 | 1.137449 | 1,604 | | 1,604 | 68 | 1,672 |
| 001-0181 PROPERTY APPRAISER | 20 | 0.012730 | 18 | | 18 | | 18 |
| 001-0183 SHERIFF | 276 | 0.175678 | 248 | | 248 | 10 | 258 |
| 001-0184 SUPERVISOR OF ELECTIONS | 11 | 0.007002 | 11 | | 11 | | 11 |
| 001-0198 INTERFUND TRANSFER | 4 | 0.002546 | 4 | | 4 | | 4 |
| 001-0199 RESERVES/MISCELLANEOUS | 13 | 0.008275 | 12 | | 12 | | 12 |
| 001-0601 STATE ATTORNEY OFFICE | 54 | 0.034372 | 48 | | 48 | 2 | 50 |
| 001-0602 PUBLIC DEFENDER OFFICE | 14 | 0.008911 | 13 | | 13 | | 13 |
| 001-0603 COURT ADMINISTRATION | 29 | 0.018459 | 26 | | 26 | | 26 |
| 001-0604 ADMIN-CIRCUIT COURT (05) | 37 | 0.023551 | 33 | | 33 | 1 | 34 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0180 CLERK TO THE BCC**

Activity - 1015 INFORMATION SYSTEMS

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 001-0610 PRETRIAL SERVICES PROGRAM | 721 | 0.458926 | 647 | | 647 | 26 | 673 |
| 001-7XXXXX GRANTS | 1,963 | 1.249475 | 1,762 | | 1,762 | 74 | 1,836 |
| 101-1001 ENGINEERING DEPARTMENT | 800 | 0.509210 | 717 | | 717 | 30 | 747 |
| 101-1002 ROAD DEPARTMENT | 1,778 | 1.131720 | 1,596 | | 1,596 | 67 | 1,663 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 2,026 | 1.289575 | 1,819 | | 1,819 | 78 | 1,897 |
| 101-1004 STORMWATER MANAGEMENT | 1,488 | 0.947131 | 1,336 | | 1,336 | 55 | 1,391 |
| 101 TRANSPORTATION TF GRANTS | 431 | 0.274337 | 387 | | 387 | 16 | 403 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 934 | 0.594503 | 838 | | 838 | 35 | 873 |
| 104-1152 2ND TDT-ADMINISTRATION | 1,174 | 0.747266 | 1,054 | | 1,054 | 43 | 1,097 |
| 104-1157 BP & FCNC COUNCIL FY10 | 7 | 0.004456 | 6 | | 6 | | 6 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 1,146 | 0.729444 | 1,028 | | 1,028 | 43 | 1,071 |
| 104-1173 3RD TDT-C.C. O & M | 3,454 | 2.198516 | 3,100 | | 3,100 | 132 | 3,232 |
| 104-1174 3RD TDT-C.C. OPERATIONS | 15 | 0.009548 | 13 | | 13 | | 13 |
| 104-1175 1ST TDT-BEACHES & PARKS | 765 | 0.486932 | 686 | | 686 | 30 | 716 |
| 104-1176 SPECIAL ASSESSMENT | 79 | 0.050285 | 71 | | 71 | 3 | 74 |
| 104-1177 3RD TDT-C.C. MAINTENANCE | 12 | 0.007638 | 11 | | 11 | | 11 |
| 104-1179 4TH TDT-C.C. CAPITAL | 82 | 0.052194 | 74 | | 74 | 3 | 77 |
| 104 TOURIST DEVELOPMENT GRANTS | 228 | 0.145125 | 203 | | 203 | 7 | 210 |
| 105 NATURAL DISASTERS FUND | 574 | 0.365358 | 514 | | 514 | 21 | 535 |
| 106 LHA TRUST FUND | 739 | 0.470383 | 664 | | 664 | 28 | 692 |
| 108 E-911 OPERATIONS FUND | 1,338 | 0.851654 | 1,200 | | 1,200 | 50 | 1,250 |
| 109 RADIO COMMUNICATIONS FUND | 297 | 0.189044 | 267 | | 267 | 10 | 277 |
| 110 LAW ENFORCEMENT TRUST FUND | 209 | 0.133031 | 188 | | 188 | 7 | 195 |
| 111 POLICE ACADEMY FUND | 288 | 0.183316 | 258 | | 258 | 10 | 268 |
| 112 COUNTY PUBLIC HEALTH FUND | 298 | 0.189681 | 267 | | 267 | 10 | 277 |
| 113 MSBU FUND | 3,295 | 2.097310 | 2,958 | | 2,958 | 126 | 3,084 |
| 115 UNINCORPORATED PARKS FUND | 2,364 | 1.504717 | 2,122 | | 2,122 | 92 | 2,214 |
| 119 PRISONER BENEFIT FUND | 1,960 | 1.247565 | 1,760 | | 1,760 | 74 | 1,834 |
| 120 ADDITIONAL COURT COST FUND | 1,407 | 0.895574 | 1,263 | | 1,263 | 53 | 1,316 |
| 121 DRUG ABUSE TRUST FUND | 297 | 0.189044 | 267 | | 267 | 10 | 277 |
| 122 DOMESTIC VIOLENCE TRUST FUND | 130 | 0.082747 | 116 | | 116 | 4 | 120 |
| 123 TRAFFIC EDUCATION FUND | 149 | 0.094840 | 134 | | 134 | 5 | 139 |
| 201 DEBT SERVICE FUND | 368 | 0.234237 | 330 | | 330 | 14 | 344 |
| 301 CAPITAL OUTLAY PROJECTS FUND | 2,949 | 1.877077 | 2,647 | | 2,647 | 114 | 2,761 |
| 302 ROAD/BRIDGE CONSTRUCTION FUND | 1,414 | 0.900029 | 1,269 | | 1,269 | 54 | 1,323 |
| 411 WATER & SEWER FUND | 61,225 | 38.970502 | 54,946 | | 54,946 | 2,542 | 57,488 |
| 421 AIRPORT FUND | 10,024 | 6.380406 | 8,997 | | 8,997 | 395 | 9,392 |
| 430 SOLID WASTE FUND | 3,499 | 2.227159 | 3,140 | | 3,140 | 133 | 3,273 |
| 441 INSPECTION FUND | 4,750 | 3.023436 | 4,262 | | 4,262 | 186 | 4,448 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 6,115 | 3.892277 | 5,488 | | 5,488 | 242 | 5,730 |
| 460 CONVENTION FUND | 11 | 0.007002 | 11 | | 11 | | 11 |
| 501 SELF INSURANCE FUND | 4,579 | 2.914593 | 4,110 | | 4,110 | 178 | 4,288 |
| 502 FLEET OPERATIONS FUND | 10,647 | 6.776953 | 9,556 | | 9,556 | 416 | 9,972 |
| Schedule .4 Total for 1015 INFORMATION SYSTEMS | 157,106 | 100.000000 | 141,002 | | 141,002 | 6,199 | 147,201 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0180 CLERK TO THE BCC**

Activity - 1015 INFORMATION SYSTEMS

Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS BY BENEFITING FUND/DEPARTMENT
Allocation Source: FY15 TRANSACTION ANALYSIS - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0180 CLERK TO THE BCC**

Activity - 105 CLERK FINANCE

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| 001-0180 CLERK TO THE BCC | 81 | 0.051558 | 30 | | 30 | | 30 |
| 001-0101 BOARD COUNTY COMMISSIONER | 666 | 0.423918 | 249 | | 249 | 10 | 259 |
| 001-0102 COUNTY ADMINISTRATOR | 471 | 0.299798 | 176 | | 176 | 6 | 182 |
| 001-0103 PURCHASING DEPARTMENT | 613 | 0.390182 | 230 | | 230 | 10 | 240 |
| 001-0104 HUMAN RESOURCES | 683 | 0.434738 | 255 | | 255 | 10 | 265 |
| 001-0107 LEGAL SERVICES | 194 | 0.123484 | 73 | | 73 | 3 | 76 |
| 001-0108 PLANNING DEPARTMENT | 767 | 0.488205 | 287 | | 287 | 11 | 298 |
| 001-0109 GEN SERV-PLANNING | 4 | 0.002546 | 1 | | 1 | | 1 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 521 | 0.331623 | 195 | | 195 | 7 | 202 |
| 001-01113 SYSTEMS AND NETWORKING | 515 | 0.327804 | 192 | | 192 | 7 | 199 |
| 001-01114 APPLICATIONS & ADMIN | 486 | 0.309345 | 181 | | 181 | 7 | 188 |
| 001-01115 TELECOMMUNICATIONS | 186 | 0.118391 | 70 | | 70 | 3 | 73 |
| 001-0112 FACILITIES MAINTENANCE | 3,533 | 2.248800 | 1,320 | | 1,320 | 54 | 1,374 |
| 001-0114 GEN SERV-OTHER | 1,378 | 0.877115 | 514 | | 514 | 21 | 535 |
| 001-0115 PROP APPRAISER OPERATING | 35 | 0.022278 | 13 | | 13 | | 13 |
| 001-0116 TAX COLLECTOR OPERATING | 167 | 0.106298 | 63 | | 63 | 3 | 66 |
| 001-0120 GEN SERV-FIRE CONTROL | 20 | 0.012730 | 7 | | 7 | | 7 |
| 001-0121 EMERGENCY MANAGEMENT | 490 | 0.311891 | 183 | | 183 | 7 | 190 |
| 001-0122 COUNTY WARNING POINT | 462 | 0.294069 | 173 | | 173 | 6 | 179 |
| 001-0124 CODE ENFORCEMENT | 557 | 0.354538 | 208 | | 208 | 7 | 215 |
| 001-0125 BEACH SAFETY | 694 | 0.441740 | 259 | | 259 | 10 | 269 |
| 001-0126 CORRECTIONS DEPARTMENT | 2,213 | 1.408603 | 827 | | 827 | 35 | 862 |
| 001-0127 MEDICAL EXAMINER | 42 | 0.026734 | 16 | | 16 | | 16 |
| 001-0130 AGRICULTURE EXTENSION | 730 | 0.464654 | 272 | | 272 | 10 | 282 |
| 001-0131 GEN SERV-CONSERVATION | 14 | 0.008911 | 5 | | 5 | | 5 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 19 | 0.012094 | 6 | | 6 | | 6 |
| 001-0150 GEN SERV-INDUSTRY DEVELOP | 30 | 0.019095 | 12 | | 12 | | 12 |
| 001-0151 VETERANS SERVICE | 329 | 0.209413 | 122 | | 122 | 4 | 126 |
| 001-0160 MOSQUITO CONTROL | 546 | 0.347536 | 203 | | 203 | 7 | 210 |
| 001-0161 PUBLIC HEALTH | 6 | 0.003819 | 2 | | 2 | | 2 |
| 001-0162 MENTAL HEALTH | 43 | 0.027370 | 16 | | 16 | | 16 |
| 001-0163 HUMAN SERVICES | 152 | 0.096750 | 57 | | 57 | 2 | 59 |
| 001-0170 COUNTY PARKS | 1,708 | 1.087164 | 640 | | 640 | 26 | 666 |
| 001-0171 LIBRARY COOPERATIVE | 476 | 0.302980 | 178 | | 178 | 6 | 184 |
| 001-0175 TOURIST DISTRICT PARKS | 1,787 | 1.137449 | 668 | | 668 | 29 | 697 |
| 001-0181 PROPERTY APPRAISER | 20 | 0.012730 | 7 | | 7 | | 7 |
| 001-0183 SHERIFF | 276 | 0.175678 | 103 | | 103 | 4 | 107 |
| 001-0184 SUPERVISOR OF ELECTIONS | 11 | 0.007002 | 4 | | 4 | | 4 |
| 001-0198 INTERFUND TRANSFER | 4 | 0.002546 | 1 | | 1 | | 1 |
| 001-0199 RESERVES/MISCELLANEOUS | 13 | 0.008275 | 5 | | 5 | | 5 |
| 001-0601 STATE ATTORNEY OFFICE | 54 | 0.034372 | 19 | | 19 | | 19 |
| 001-0602 PUBLIC DEFENDER OFFICE | 14 | 0.008911 | 5 | | 5 | | 5 |
| 001-0603 COURT ADMINISTRATION | 29 | 0.018459 | 11 | | 11 | | 11 |
| 001-0604 ADMIN-CIRCUIT COURT (05) | 37 | 0.023551 | 14 | | 14 | | 14 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 721 | 0.458926 | 270 | | 270 | 10 | 280 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0180 CLERK TO THE BCC**

Activity - 105 CLERK FINANCE

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 001-7XXXXX GRANTS | 1,963 | 1.249475 | 733 | | 733 | 31 | 764 |
| 101-1001 ENGINEERING DEPARTMENT | 800 | 0.509210 | 299 | | 299 | 13 | 312 |
| 101-1002 ROAD DEPARTMENT | 1,778 | 1.131720 | 664 | | 664 | 28 | 692 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 2,026 | 1.289575 | 757 | | 757 | 32 | 789 |
| 101-1004 STORMWATER MANAGEMENT | 1,488 | 0.947131 | 556 | | 556 | 23 | 579 |
| 101 TRANSPORTATION TF GRANTS | 431 | 0.274337 | 161 | | 161 | 5 | 166 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 934 | 0.594503 | 350 | | 350 | 14 | 364 |
| 104-1152 2ND TDT-ADMINISTRATION | 1,174 | 0.747266 | 438 | | 438 | 19 | 457 |
| 104-1157 BP & FCNC COUNCIL FY10 | 7 | 0.004456 | 2 | | 2 | | 2 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 1,146 | 0.729444 | 428 | | 428 | 19 | 447 |
| 104-1173 3RD TDT-C.C. O & M | 3,454 | 2.198516 | 1,291 | | 1,291 | 54 | 1,345 |
| 104-1174 3RD TDT-C.C. OPERATIONS | 15 | 0.009548 | 5 | | 5 | | 5 |
| 104-1175 1ST TDT-BEACHES & PARKS | 765 | 0.486932 | 286 | | 286 | 11 | 297 |
| 104-1176 SPECIAL ASSESSMENT | 79 | 0.050285 | 30 | | 30 | | 30 |
| 104-1177 3RD TDT-C.C. MAINTENANCE | 12 | 0.007638 | 4 | | 4 | | 4 |
| 104-1179 4TH TDT-C.C. CAPITAL | 82 | 0.052194 | 30 | | 30 | | 30 |
| 104 TOURIST DEVELOPMENT GRANTS | 228 | 0.145125 | 85 | | 85 | 3 | 88 |
| 105 NATURAL DISASTERS FUND | 574 | 0.365358 | 215 | | 215 | 7 | 222 |
| 106 LHA TRUST FUND | 739 | 0.470383 | 276 | | 276 | 10 | 286 |
| 108 E-911 OPERATIONS FUND | 1,338 | 0.851654 | 500 | | 500 | 21 | 521 |
| 109 RADIO COMMUNICATIONS FUND | 297 | 0.189044 | 111 | | 111 | 4 | 115 |
| 110 LAW ENFORCEMENT TRUST FUND | 209 | 0.133031 | 79 | | 79 | 3 | 82 |
| 111 POLICE ACADEMY FUND | 288 | 0.183316 | 107 | | 107 | 4 | 111 |
| 112 COUNTY PUBLIC HEALTH FUND | 298 | 0.189681 | 111 | | 111 | 4 | 115 |
| 113 MSBU FUND | 3,295 | 2.097310 | 1,231 | | 1,231 | 51 | 1,282 |
| 115 UNINCORPORATED PARKS FUND | 2,364 | 1.504717 | 883 | | 883 | 37 | 920 |
| 119 PRISONER BENEFIT FUND | 1,960 | 1.247565 | 732 | | 732 | 30 | 762 |
| 120 ADDITIONAL COURT COST FUND | 1,407 | 0.895574 | 526 | | 526 | 21 | 547 |
| 121 DRUG ABUSE TRUST FUND | 297 | 0.189044 | 111 | | 111 | 4 | 115 |
| 122 DOMESTIC VIOLENCE TRUST FUND | 130 | 0.082747 | 48 | | 48 | 2 | 50 |
| 123 TRAFFIC EDUCATION FUND | 149 | 0.094840 | 57 | | 57 | 2 | 59 |
| 201 DEBT SERVICE FUND | 368 | 0.234237 | 138 | | 138 | 5 | 143 |
| 301 CAPITAL OUTLAY PROJECTS FUND | 2,949 | 1.877077 | 1,102 | | 1,102 | 46 | 1,148 |
| 302 ROAD/BRIDGE CONSTRUCTION FUND | 1,414 | 0.900029 | 529 | | 529 | 21 | 550 |
| 411 WATER & SEWER FUND | 61,225 | 38.970502 | 22,885 | | 22,885 | 1,109 | 23,994 |
| 421 AIRPORT FUND | 10,024 | 6.380406 | 3,745 | | 3,745 | 163 | 3,908 |
| 430 SOLID WASTE FUND | 3,499 | 2.227159 | 1,308 | | 1,308 | 54 | 1,362 |
| 441 INSPECTION FUND | 4,750 | 3.023436 | 1,776 | | 1,776 | 75 | 1,851 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 6,115 | 3.892277 | 2,285 | | 2,285 | 96 | 2,381 |
| 460 CONVENTION FUND | 11 | 0.007002 | 4 | | 4 | | 4 |
| 501 SELF INSURANCE FUND | 4,579 | 2.914593 | 1,711 | | 1,711 | 71 | 1,782 |
| 502 FLEET OPERATIONS FUND | 10,647 | 6.776953 | 3,979 | | 3,979 | 172 | 4,151 |
| Schedule .4 Total for 105 CLERK FINANCE | 157,105 | 99.999363 | 58,710 | | 58,710 | 2,579 | 61,289 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0180 CLERK TO THE BCC**

Activity - 105 CLERK FINANCE

Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS BY BENEFITING FUND/DEPARTMENT

Allocation Source: FY15 TRANSACTION ANALYSIS - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0180 CLERK TO THE BCC**

Activity - 106 RECORDS MANAGEMENT

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 001-0101 BOARD COUNTY COMMISSIONER | 11.00 | 1.171471 | 623 | | 623 | 26 | 649 |
| 001-0102 COUNTY ADMINISTRATOR | 5.57 | 0.593191 | 316 | | 316 | 14 | 330 |
| 001-0103 PURCHASING DEPARTMENT | 7.00 | 0.745482 | 397 | | 397 | 17 | 414 |
| 001-0104 HUMAN RESOURCES | 9.39 | 1.000011 | 531 | | 531 | 21 | 552 |
| 001-0108 PLANNING DEPARTMENT | 9.00 | 0.958477 | 509 | | 509 | 21 | 530 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 8.00 | 0.851979 | 453 | | 453 | 19 | 472 |
| 001-01113 SYSTEMS AND NETWORKING | 7.00 | 0.745482 | 397 | | 397 | 17 | 414 |
| 001-01114 APPLICATIONS & ADMIN | 5.00 | 0.532487 | 282 | | 282 | 10 | 292 |
| 001-0112 FACILITIES MAINTENANCE | 52.55 | 5.596439 | 2,977 | | 2,977 | 127 | 3,104 |
| 001-0121 EMERGENCY MANAGEMENT | 3.00 | 0.319492 | 170 | | 170 | 6 | 176 |
| 001-0122 COUNTY WARNING POINT | 24.00 | 2.555938 | 1,359 | | 1,359 | 56 | 1,415 |
| 001-0124 CODE ENFORCEMENT | 2.45 | 0.260919 | 139 | | 139 | 5 | 144 |
| 001-0125 BEACH SAFETY | 26.89 | 2.863715 | 1,523 | | 1,523 | 64 | 1,587 |
| 001-0126 CORRECTIONS DEPARTMENT | 137.28 | 14.619967 | 7,778 | | 7,778 | 409 | 8,187 |
| 001-0130 AGRICULTURE EXTENSION | 11.00 | 1.171471 | 623 | | 623 | 26 | 649 |
| 001-0151 VETERANS SERVICE | 3.00 | 0.319492 | 170 | | 170 | 6 | 176 |
| 001-0160 MOSQUITO CONTROL | 8.49 | 0.904163 | 481 | | 481 | 20 | 501 |
| 001-0170 COUNTY PARKS | 1.86 | 0.198085 | 104 | | 104 | 4 | 108 |
| 001-0171 LIBRARY COOPERATIVE | 1.00 | 0.106497 | 57 | | 57 | 2 | 59 |
| 001-0175 TOURIST DISTRICT PARKS | 7.00 | 0.745482 | 397 | | 397 | 17 | 414 |
| 001-0184 SUPERVISOR OF ELECTIONS | 16.00 | 1.703959 | 906 | | 906 | 38 | 944 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 4.55 | 0.484563 | 258 | | 258 | 10 | 268 |
| 001-7XXXXX GRANTS | 6.31 | 0.671999 | 357 | | 357 | 14 | 371 |
| 101-1001 ENGINEERING DEPARTMENT | 16.03 | 1.707153 | 908 | | 908 | 39 | 947 |
| 101-1002 ROAD DEPARTMENT | 94.09 | 10.020341 | 5,330 | | 5,330 | 234 | 5,564 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 5.00 | 0.532487 | 282 | | 282 | 10 | 292 |
| 101-1004 STORMWATER MANAGEMENT | 8.82 | 0.939307 | 500 | | 500 | 21 | 521 |
| 101 TRANSPORTATION TF GRANTS | 1.00 | 0.106497 | 57 | | 57 | 2 | 59 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 1.00 | 0.106497 | 57 | | 57 | 2 | 59 |
| 104-1152 2ND TDT-ADMINISTRATION | 11.50 | 1.224720 | 652 | | 652 | 27 | 679 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 6.00 | 0.638984 | 340 | | 340 | 14 | 354 |
| 104-1173 3RD TDT-C.C. O & M | 23.50 | 2.502689 | 1,332 | | 1,332 | 54 | 1,386 |
| 104-1175 1ST TDT-BEACHES & PARKS | 3.00 | 0.319492 | 170 | | 170 | 6 | 176 |
| 108 E-911 OPERATIONS FUND | 6.00 | 0.638984 | 340 | | 340 | 14 | 354 |
| 115 UNINCORPORATED PARKS FUND | 13.43 | 1.430260 | 761 | | 761 | 32 | 793 |
| 119 PRISONER BENEFIT FUND | 2.90 | 0.308842 | 163 | | 163 | 6 | 169 |
| 120 ADDITIONAL COURT COST FUND | 6.14 | 0.653894 | 348 | | 348 | 14 | 362 |
| 411 WATER & SEWER FUND | 130.73 | 13.922406 | 7,406 | | 7,406 | 324 | 7,730 |
| 421 AIRPORT FUND | 52.00 | 5.537865 | 2,946 | | 2,946 | 125 | 3,071 |
| 430 SOLID WASTE FUND | 14.19 | 1.511198 | 804 | | 804 | 33 | 837 |
| 441 INSPECTION FUND | 15.21 | 1.619826 | 861 | | 861 | 36 | 897 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 136.11 | 14.495362 | 7,710 | | 7,710 | 337 | 8,047 |
| 501 SELF INSURANCE FUND | 3.00 | 0.319492 | 170 | | 170 | 6 | 176 |
| 502 FLEET OPERATIONS FUND | 22.00 | 2.342943 | 1,247 | | 1,247 | 51 | 1,298 |
| Schedule .4 Total for 106 RECORDS MANAGEMENT | 938.99 | 100.000000 | 53,191 | | 53,191 | 2,336 | 55,527 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0180 CLERK TO THE BCC**

Activity - 106 RECORDS MANAGEMENT

Allocation Basis: NUMBER OF EMPLOYEES BY FUND/DEPARTMENT (EXCLUDING POLL WORKERS)
Allocation Source: FY15 PAYROLL REPORT - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-0180 CLERK TO THE BCC**

| Receiving Department | Total | 102 FINANCE | 102 FINANCE - GRANTS | 104 CLERK TO THE BCC | 1015 INFORMATION SYSTEMS |
|-------------------------------------|---------|-------------|----------------------|----------------------|--------------------------|
| 001-0180 CLERK TO THE BCC | 621 | 517 | 0 | 0 | 74 |
| 001-0101 BOARD COUNTY COMMISSIONER | 5,972 | 4,441 | 0 | 0 | 623 |
| 001-0102 COUNTY ADMINISTRATOR | 38,246 | 3,137 | 0 | 34,155 | 442 |
| 001-0103 PURCHASING DEPARTMENT | 20,847 | 4,085 | 0 | 15,536 | 572 |
| 001-0104 HUMAN RESOURCES | 8,094 | 4,557 | 0 | 2,083 | 637 |
| 001-0107 LEGAL SERVICES | 1,650 | 1,291 | 0 | 103 | 180 |
| 001-0108 PLANNING DEPARTMENT | 10,308 | 5,115 | 0 | 3,647 | 718 |
| 001-0109 GEN SERV-PLANNING | 30 | 25 | 0 | 0 | 4 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 4,632 | 3,471 | 0 | 0 | 487 |
| 001-01113 SYSTEMS AND NETWORKING | 4,526 | 3,432 | 0 | 0 | 481 |
| 001-01114 APPLICATIONS & ADMIN | 5,004 | 3,237 | 0 | 832 | 455 |
| 001-01115 TELECOMMUNICATIONS | 1,486 | 1,239 | 0 | 0 | 174 |
| 001-0112 FACILITIES MAINTENANCE | 34,371 | 23,564 | 0 | 3,021 | 3,308 |
| 001-0114 GEN SERV-OTHER | 11,012 | 9,189 | 0 | 0 | 1,288 |
| 001-0115 PROP APPRAISER OPERATING | 277 | 233 | 0 | 0 | 31 |
| 001-0116 TAX COLLECTOR OPERATING | 1,331 | 1,110 | 0 | 0 | 155 |
| 001-0120 GEN SERV-FIRE CONTROL | 158 | 133 | 0 | 0 | 18 |
| 001-0121 EMERGENCY MANAGEMENT | 4,190 | 3,263 | 0 | 103 | 458 |
| 001-0122 COUNTY WARNING POINT | 5,729 | 3,078 | 0 | 625 | 432 |
| 001-0124 CODE ENFORCEMENT | 5,633 | 3,713 | 0 | 1,040 | 521 |
| 001-0125 BEACH SAFETY | 7,862 | 4,628 | 0 | 729 | 649 |
| 001-0126 CORRECTIONS DEPARTMENT | 27,024 | 14,760 | 0 | 1,145 | 2,070 |
| 001-0127 MEDICAL EXAMINER | 334 | 279 | 0 | 0 | 39 |
| 001-0130 AGRICULTURE EXTENSION | 6,584 | 4,867 | 0 | 103 | 683 |
| 001-0131 GEN SERV-CONSERVATION | 111 | 93 | 0 | 0 | 13 |
| 001-0140 COORDINATE TRANSPORTATION | 7 | 6 | 0 | 0 | 1 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 148 | 125 | 0 | 0 | 17 |
| 001-0150 GEN SERV-INDUSTRY DEVELOP | 237 | 198 | 0 | 0 | 27 |
| 001-0151 VETERANS SERVICE | 2,801 | 2,192 | 0 | 0 | 307 |
| 001-0160 MOSQUITO CONTROL | 5,799 | 3,639 | 0 | 938 | 511 |
| 001-0161 PUBLIC HEALTH | 46 | 39 | 0 | 0 | 5 |
| 001-0162 MENTAL HEALTH | 340 | 285 | 0 | 0 | 39 |
| 001-0163 HUMAN SERVICES | 1,212 | 1,011 | 0 | 0 | 142 |
| 001-0170 COUNTY PARKS | 13,972 | 11,393 | 0 | 207 | 1,598 |
| 001-0171 LIBRARY COOPERATIVE | 4,067 | 3,171 | 0 | 207 | 446 |
| 001-0175 TOURIST DISTRICT PARKS | 15,535 | 11,920 | 0 | 832 | 1,672 |
| 001-0181 PROPERTY APPRAISER | 158 | 133 | 0 | 0 | 18 |
| 001-0183 SHERIFF | 2,203 | 1,838 | 0 | 0 | 258 |
| 001-0184 SUPERVISOR OF ELECTIONS | 1,033 | 74 | 0 | 0 | 11 |
| 001-0198 INTERFUND TRANSFER | 30 | 25 | 0 | 0 | 4 |
| 001-0199 RESERVES/MISCELLANEOUS | 102 | 85 | 0 | 0 | 12 |
| 001-0601 STATE ATTORNEY OFFICE | 429 | 360 | 0 | 0 | 50 |
| 001-0602 PUBLIC DEFENDER OFFICE | 111 | 93 | 0 | 0 | 13 |
| 001-0603 COURT ADMINISTRATION | 229 | 192 | 0 | 0 | 26 |
| 001-0604 ADMIN-CIRCUIT COURT (05) | 295 | 247 | 0 | 0 | 34 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 6,029 | 4,808 | 0 | 0 | 673 |
| 001-7XXXXX GRANTS | 129,369 | 13,092 | 113,306 | 0 | 1,836 |
| 101-1001 ENGINEERING DEPARTMENT | 9,215 | 5,334 | 0 | 1,875 | 747 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-0180 CLERK TO THE BCC**

| Receiving Department | Total | 102 FINANCE | 102 FINANCE - GRANTS | 104 CLERK TO THE BCC | 1015 INFORMATION SYSTEMS |
|------------------------------------|------------------|------------------|----------------------|----------------------|--------------------------|
| 101-1002 ROAD DEPARTMENT | 30,729 | 11,861 | 0 | 10,949 | 1,663 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 17,116 | 13,513 | 0 | 625 | 1,897 |
| 101-1004 STORMWATER MANAGEMENT | 13,453 | 9,922 | 0 | 1,040 | 1,391 |
| 101 TRANSPORTATION TF GRANTS | 25,892 | 2,870 | 22,394 | 0 | 403 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 7,523 | 6,227 | 0 | 0 | 873 |
| 104-1152 2ND TDT-ADMINISTRATION | 19,966 | 7,828 | 0 | 9,905 | 1,097 |
| 104-1157 BP & FCNC COUNCIL FY10 | 55 | 47 | 0 | 0 | 6 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 9,514 | 7,642 | 0 | 0 | 1,071 |
| 104-1173 3RD TDT-C.C. O & M | 29,002 | 23,039 | 0 | 0 | 3,232 |
| 104-1174 3RD TDT-C.C. OPERATIONS | 117 | 99 | 0 | 0 | 13 |
| 104-1175 1ST TDT-BEACHES & PARKS | 6,290 | 5,101 | 0 | 0 | 716 |
| 104-1176 SPECIAL ASSESSMENT | 631 | 527 | 0 | 0 | 74 |
| 104-1177 3RD TDT-C.C. MAINTENANCE | 95 | 80 | 0 | 0 | 11 |
| 104-1179 4TH TDT-C.C. CAPITAL | 652 | 545 | 0 | 0 | 77 |
| 104 TOURIST DEVELOPMENT GRANTS | 16,273 | 1,518 | 14,457 | 0 | 210 |
| 105 NATURAL DISASTERS FUND | 12,318 | 3,825 | 7,736 | 0 | 535 |
| 106 LHA TRUST FUND | 15,570 | 4,930 | 9,662 | 0 | 692 |
| 108 E-911 OPERATIONS FUND | 11,150 | 8,922 | 0 | 103 | 1,250 |
| 109 RADIO COMMUNICATIONS FUND | 2,370 | 1,978 | 0 | 0 | 277 |
| 110 LAW ENFORCEMENT TRUST FUND | 1,667 | 1,390 | 0 | 0 | 195 |
| 111 POLICE ACADEMY FUND | 2,297 | 1,918 | 0 | 0 | 268 |
| 112 COUNTY PUBLIC HEALTH FUND | 2,377 | 1,985 | 0 | 0 | 277 |
| 113 MSBU FUND | 26,339 | 21,973 | 0 | 0 | 3,084 |
| 115 UNINCORPORATED PARKS FUND | 21,253 | 15,764 | 0 | 1,562 | 2,214 |
| 119 PRISONER BENEFIT FUND | 15,838 | 13,073 | 0 | 0 | 1,834 |
| 120 ADDITIONAL COURT COST FUND | 11,607 | 9,382 | 0 | 0 | 1,316 |
| 121 DRUG ABUSE TRUST FUND | 2,370 | 1,978 | 0 | 0 | 277 |
| 122 DOMESTIC VIOLENCE TRUST FUND | 1,035 | 865 | 0 | 0 | 120 |
| 123 TRAFFIC EDUCATION FUND | 1,190 | 992 | 0 | 0 | 139 |
| 201 DEBT SERVICE FUND | 2,939 | 2,452 | 0 | 0 | 344 |
| 301 CAPITAL OUTLAY PROJECTS FUND | 23,574 | 19,665 | 0 | 0 | 2,761 |
| 302 ROAD/BRIDGE CONSTRUCTION FUND | 47,075 | 9,430 | 35,772 | 0 | 1,323 |
| 411 WATER & SEWER FUND | 588,909 | 408,532 | 85,326 | 5,839 | 57,488 |
| 421 AIRPORT FUND | 200,249 | 66,860 | 108,884 | 8,134 | 9,392 |
| 430 SOLID WASTE FUND | 38,989 | 23,336 | 8,514 | 1,667 | 3,273 |
| 441 INSPECTION FUND | 45,028 | 31,680 | 0 | 6,152 | 4,448 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 61,490 | 40,786 | 899 | 3,647 | 5,730 |
| 460 CONVENTION FUND | 89 | 74 | 0 | 0 | 11 |
| 501 SELF INSURANCE FUND | 37,307 | 30,540 | 0 | 521 | 4,288 |
| 502 FLEET OPERATIONS FUND | 86,540 | 71,016 | 0 | 103 | 9,972 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 1,836,277 | 1,047,882 | 406,950 | 117,428 | 147,201 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-0180 CLERK TO THE BCC**

| Receiving Department | 105 CLERK FINANCE | 106 RECORDS MANAGEMENT |
|--|----------------------|---------------------------|
| 001-0180 CLERK TO THE BCC | 30 | 0 |
| 001-0101 BOARD COUNTY COMMISSIONER | 259 | 649 |
| 001-0102 COUNTY ADMINISTRATOR | 182 | 330 |
| 001-0103 PURCHASING DEPARTMENT | 240 | 414 |
| 001-0104 HUMAN RESOURCES | 265 | 552 |
| 001-0107 LEGAL SERVICES | 76 | 0 |
| 001-0108 PLANNING DEPARTMENT | 298 | 530 |
| 001-0109 GEN SERV-PLANNING | 1 | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 202 | 472 |
| 001-01113 SYSTEMS AND NETWORKING | 199 | 414 |
| 001-01114 APPLICATIONS & ADMIN | 188 | 292 |
| 001-01115 TELECOMMUNICATIONS | 73 | 0 |
| 001-0112 FACILITIES MAINTENANCE | 1,374 | 3,104 |
| 001-0114 GEN SERV-OTHER | 535 | 0 |
| 001-0115 PROP APPRAISER OPERATING | 13 | 0 |
| 001-0116 TAX COLLECTOR OPERATING | 66 | 0 |
| 001-0120 GEN SERV-FIRE CONTROL | 7 | 0 |
| 001-0121 EMERGENCY MANAGEMENT | 190 | 176 |
| 001-0122 COUNTY WARNING POINT | 179 | 1,415 |
| 001-0124 CODE ENFORCEMENT | 215 | 144 |
| 001-0125 BEACH SAFETY | 269 | 1,587 |
| 001-0126 CORRECTIONS DEPARTMENT | 862 | 8,187 |
| 001-0127 MEDICAL EXAMINER | 16 | 0 |
| 001-0130 AGRICULTURE EXTENSION | 282 | 649 |
| 001-0131 GEN SERV-CONSERVATION | 5 | 0 |
| 001-0140 COORDINATE TRANSPORTATION | 0 | 0 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 6 | 0 |
| 001-0150 GEN SERV-INDUSTRY DEVELOP | 12 | 0 |
| 001-0151 VETERANS SERVICE | 126 | 176 |
| 001-0160 MOSQUITO CONTROL | 210 | 501 |
| 001-0161 PUBLIC HEALTH | 2 | 0 |
| 001-0162 MENTAL HEALTH | 16 | 0 |
| 001-0163 HUMAN SERVICES | 59 | 0 |
| 001-0170 COUNTY PARKS | 666 | 108 |
| 001-0171 LIBRARY COOPERATIVE | 184 | 59 |
| 001-0175 TOURIST DISTRICT PARKS | 697 | 414 |
| 001-0181 PROPERTY APPRAISER | 7 | 0 |
| 001-0183 SHERIFF | 107 | 0 |
| 001-0184 SUPERVISOR OF ELECTIONS | 4 | 944 |
| 001-0198 INTERFUND TRANSFER | 1 | 0 |
| 001-0199 RESERVES/MISCELLANEOUS | 5 | 0 |
| 001-0601 STATE ATTORNEY OFFICE | 19 | 0 |
| 001-0602 PUBLIC DEFENDER OFFICE | 5 | 0 |
| 001-0603 COURT ADMINISTRATION | 11 | 0 |
| 001-0604 ADMIN-CIRCUIT COURT (05) | 14 | 0 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 280 | 268 |
| 001-7XXXXX GRANTS | 764 | 371 |
| 101-1001 ENGINEERING DEPARTMENT | 312 | 947 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-0180 CLERK TO THE BCC**

| Receiving Department | 105 CLERK FINANCE | 106 RECORDS MANAGEMENT |
|---------------------------------------|----------------------|---------------------------|
| 101-1002 ROAD DEPARTMENT | 692 | 5,564 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 789 | 292 |
| 101-1004 STORMWATER MANAGEMENT | 579 | 521 |
| 101 TRANSPORTATION TF GRANTS | 166 | 59 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 364 | 59 |
| 104-1152 2ND TDT-ADMINISTRATION | 457 | 679 |
| 104-1157 BP & FCNC COUNCIL FY10 | 2 | 0 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 447 | 354 |
| 104-1173 3RD TDT-C.C. O & M | 1,345 | 1,386 |
| 104-1174 3RD TDT-C.C. OPERATIONS | 5 | 0 |
| 104-1175 1ST TDT-BEACHES & PARKS | 297 | 176 |
| 104-1176 SPECIAL ASSESSMENT | 30 | 0 |
| 104-1177 3RD TDT-C.C. MAINTENANCE | 4 | 0 |
| 104-1179 4TH TDT-C.C. CAPITAL | 30 | 0 |
| 104 TOURIST DEVELOPMENT GRANTS | 88 | 0 |
| 105 NATURAL DISASTERS FUND | 222 | 0 |
| 106 LHA TRUST FUND | 286 | 0 |
| 108 E-911 OPERATIONS FUND | 521 | 354 |
| 109 RADIO COMMUNICATIONS FUND | 115 | 0 |
| 110 LAW ENFORCEMENT TRUST FUND | 82 | 0 |
| 111 POLICE ACADEMY FUND | 111 | 0 |
| 112 COUNTY PUBLIC HEALTH FUND | 115 | 0 |
| 113 MSBU FUND | 1,282 | 0 |
| 115 UNINCORPORATED PARKS FUND | 920 | 793 |
| 119 PRISONER BENEFIT FUND | 762 | 169 |
| 120 ADDITIONAL COURT COST FUND | 547 | 362 |
| 121 DRUG ABUSE TRUST FUND | 115 | 0 |
| 122 DOMESTIC VIOLENCE TRUST FUND | 50 | 0 |
| 123 TRAFFIC EDUCATION FUND | 59 | 0 |
| 201 DEBT SERVICE FUND | 143 | 0 |
| 301 CAPITAL OUTLAY PROJECTS FUND | 1,148 | 0 |
| 302 ROAD/BRIDGE CONSTRUCTION FUND | 550 | 0 |
| 411 WATER & SEWER FUND | 23,994 | 7,730 |
| 421 AIRPORT FUND | 3,908 | 3,071 |
| 430 SOLID WASTE FUND | 1,362 | 837 |
| 441 INSPECTION FUND | 1,851 | 897 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 2,381 | 8,047 |
| 460 CONVENTION FUND | 4 | 0 |
| 501 SELF INSURANCE FUND | 1,782 | 176 |
| 502 FLEET OPERATIONS FUND | 4,151 | 1,298 |
| Direct Bill | 0 | 0 |
| Total | 61,289 | 55,527 |

OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .1 - Nature and Extent of Services
For Department 001-0101 BOARD COUNTY COMMISSIONER

The County Commission's statutory responsibilities are outlined in Florida Statute 125, with functional responsibilities as follows:

- Adopts an annual budget to control County fiscal year expenditures.
- Levies taxes and special assessments; borrows and expends money; issues bonds, revenue certificates and other obligations.
- Adopts County ordinances, resolutions, and rules of procedure, prescribing fines and penalties for violations of ordinances.
- Provides for the prosecution and defense of legal causes on behalf of the County.
- Provides and maintains County buildings.
- Prepares and enforces comprehensive plans for development of the County.
- Establishes, coordinates and enforces zoning and business regulations necessary for public protection.
- Places issues on the ballot at any primary, general, or special election.
- Provides services related to the health and welfare of citizens, such as fire protection, parks and recreation, and waste collection/disposal.
- Appoints members to and creates Boards, Authorities, Committees and Commissions as required by law.

The costs of the **Board of County Commissioners** have been allocated using the number of agenda items brought before the BCC by benefiting fund/department.

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 001-0101 BOARD COUNTY COMMISSIONER**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|--|----------------|----------------|-----------|----------------|
| Expenditures Per Financial Statement: | 832,274 | | | 832,274 |
| Inbound Costs: | | | | |
| BUILDING DEPRECIATION | 1,895 | | 1,895 | |
| DEPRECIATION & AMORTIZATION | 1,190 | | 1,190 | |
| 001-0180 CLERK TO THE BCC | 5,725 | 247 | 5,972 | |
| 001-0103 PURCHASING DEPARTMENT | | 5,392 | 5,392 | |
| 001-0104 HUMAN RESOURCES | | 6,289 | 6,289 | |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | | 3,545 | 3,545 | |
| 001-01113 SYSTEMS AND NETWORKING | | 4,177 | 4,177 | |
| 001-01114 APPLICATIONS & ADMIN | | 3,958 | 3,958 | |
| 001-01115 TELECOMMUNICATIONS | | 3,470 | 3,470 | |
| 001-0112 FACILITIES MAINTENANCE | | 33,019 | 33,019 | |
| 001-0114 GEN SERV-OTHER | | 2,654 | 2,654 | |
| Total Allocated Additions: | <u>8,810</u> | <u>62,751</u> | 71,561 | 71,561 |
| Total To Be Allocated: | <u>841,084</u> | <u>62,751</u> | | <u>903,835</u> |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0101 BOARD COUNTY COMMISSIONER**

| | Total | G&A | BOCC |
|--------------------------------------|---------|-----|---------|
| Wages & Benefits | | | |
| SALARIES/WAGES-FULL-TIME | 136,152 | 0 | 136,152 |
| Other Expense & Cost | | | |
| ELECTED OFFICIAL SALARIES | 340,995 | 0 | 340,995 |
| FICA TAXES | 36,627 | 0 | 36,627 |
| RETIREMENT CONTRIBUTIONS | 156,060 | 0 | 156,060 |
| LIFE & HEALTH INSURANCE | 50,805 | 0 | 50,805 |
| CONTRA L&H INS (REBATE) | (2,320) | 0 | (2,320) |
| WORKERS' COMPENSATION | 1,231 | 0 | 1,231 |
| CS-PERSONNEL | 751 | 0 | 751 |
| TRAVEL IN-COUNTY | 6,721 | 0 | 6,721 |
| TRAVEL OUT-OF-COUNTY | 5,575 | 0 | 5,575 |
| TRAVEL LODGING EXPENSES | 5,325 | 0 | 5,325 |
| COMMUNICATIONS SERVICE | 384 | 0 | 384 |
| CELLULAR PHONES/PAGERS | 3,716 | 0 | 3,716 |
| POSTAGE/FREIGHT CHARGES | 172 | 0 | 172 |
| R/L-BUILDINGS | 53,605 | 0 | 53,605 |
| R/L-FLEET VEHICLES | 450 | 0 | 450 |
| INSURANCE-OTHER | 7,212 | 0 | 7,212 |
| RM-VEHICLES-FLEET | 7,312 | 0 | 7,312 |
| PRINTING & BINDING | 231 | 0 | 231 |
| PROMOTIONAL ACTIVITIES | 1,920 | 0 | 1,920 |
| MISCELLANEOUS CHARGES | 695 | 0 | 695 |
| LEGAL ADVERTISING | 1,621 | 0 | 1,621 |
| OFFICE SUPPLIES | 3,525 | 0 | 3,525 |
| FLEET FUEL | 6,193 | 0 | 6,193 |
| CLOTHING/WEARING APPAREL | 0 | 0 | 0 |
| COMPUTER SUPPLIES | 2,229 | 0 | 2,229 |
| OTHER SUPPLIES | 256 | 0 | 256 |
| BOOK/PUB/SUB/MEMBERSHIPS | 2,260 | 0 | 2,260 |
| TRAINING/EDUCATION EXPENS | 2,571 | 0 | 2,571 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | 832,274 | | |
| Deductions | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Functional Cost | | | |
| | 832,274 | 0 | 832,274 |
| Allocation Step 1 | | | |
| Inbound - All Others | 8,810 | 0 | 8,810 |
| Reallocate Admin Costs | | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 841,084 | 0 | 841,084 |
| Allocation Step 2 | | | |
| Inbound - All Others | 62,751 | 0 | 62,751 |
| 2nd Allocation | 62,751 | 0 | 62,751 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0101 BOARD COUNTY COMMISSIONER**

| | Total | G&A | BOCC |
|---|---------|-----|---------|
| <hr/> | | | |
| Total For 001-0101 BOARD COUNTY COMMISSIONER | | | |
| ----- Schedule .3 Total | 903,835 | 0 | 903,835 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0101 BOARD COUNTY COMMISSIONER**

Activity - BOCC

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|------------------------------------|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 001-0102 COUNTY ADMINISTRATOR | 327 | 29.040852 | 244,264 | | 244,264 | 18,319 | 262,583 |
| 001-0103 PURCHASING DEPARTMENT | 149 | 13.232682 | 111,297 | | 111,297 | 8,305 | 119,602 |
| 001-0104 HUMAN RESOURCES | 20 | 1.776199 | 14,940 | | 14,940 | 1,112 | 16,052 |
| 001-0107 LEGAL SERVICES | 1 | 0.088810 | 747 | | 747 | 52 | 799 |
| 001-0108 PLANNING DEPARTMENT | 35 | 3.108348 | 26,144 | | 26,144 | 1,947 | 28,091 |
| 001-01114 APPLICATIONS & ADMIN | 8 | 0.710480 | 5,974 | | 5,974 | 442 | 6,416 |
| 001-0112 FACILITIES MAINTENANCE | 29 | 2.575488 | 21,663 | | 21,663 | 1,612 | 23,275 |
| 001-0121 EMERGENCY MANAGEMENT | 1 | 0.088810 | 747 | | 747 | 52 | 799 |
| 001-0122 COUNTY WARNING POINT | 6 | 0.532860 | 4,481 | | 4,481 | 329 | 4,810 |
| 001-0124 CODE ENFORCEMENT | 10 | 0.888099 | 7,470 | | 7,470 | 555 | 8,025 |
| 001-0125 BEACH SAFETY | 7 | 0.621670 | 5,228 | | 5,228 | 387 | 5,615 |
| 001-0126 CORRECTIONS DEPARTMENT | 11 | 0.976909 | 8,219 | | 8,219 | 610 | 8,829 |
| 001-0130 AGRICULTURE EXTENSION | 1 | 0.088810 | 747 | | 747 | 52 | 799 |
| 001-0160 MOSQUITO CONTROL | 9 | 0.799290 | 6,723 | | 6,723 | 495 | 7,218 |
| 001-0170 COUNTY PARKS | 2 | 0.177620 | 1,493 | | 1,493 | 109 | 1,602 |
| 001-0171 LIBRARY COOPERATIVE | 2 | 0.177620 | 1,493 | | 1,493 | 109 | 1,602 |
| 001-0175 TOURIST DISTRICT PARKS | 8 | 0.710480 | 5,974 | | 5,974 | 442 | 6,416 |
| 101-1001 ENGINEERING DEPARTMENT | 18 | 1.598579 | 13,446 | | 13,446 | 999 | 14,445 |
| 101-1002 ROAD DEPARTMENT | 105 | 9.325044 | 78,432 | | 78,432 | 5,850 | 84,282 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 6 | 0.532860 | 4,481 | | 4,481 | 329 | 4,810 |
| 101-1004 STORMWATER MANAGEMENT | 10 | 0.888099 | 7,470 | | 7,470 | 555 | 8,025 |
| 104-1152 2ND TDT-ADMINISTRATION | 95 | 8.436945 | 70,962 | | 70,962 | 5,299 | 76,261 |
| 108 E-911 OPERATIONS FUND | 1 | 0.088810 | 747 | | 747 | 52 | 799 |
| 115 UNINCORPORATED PARKS FUND | 15 | 1.332149 | 11,204 | | 11,204 | 832 | 12,036 |
| 411 WATER & SEWER FUND | 56 | 4.973357 | 41,829 | | 41,829 | 3,113 | 44,942 |
| 421 AIRPORT FUND | 78 | 6.927176 | 58,263 | | 58,263 | 4,346 | 62,609 |
| 430 SOLID WASTE FUND | 16 | 1.420959 | 11,951 | | 11,951 | 886 | 12,837 |
| 441 INSPECTION FUND | 59 | 5.239787 | 44,070 | | 44,070 | 3,289 | 47,359 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 35 | 3.108348 | 26,144 | | 26,144 | 1,947 | 28,091 |
| 501 SELF INSURANCE FUND | 5 | 0.444050 | 3,734 | | 3,734 | 273 | 4,007 |
| 502 FLEET OPERATIONS FUND | 1 | 0.088810 | 747 | | 747 | 52 | 799 |
| Schedule .4 Total for BOCC | 1,126 | 100.000000 | 841,084 | | 841,084 | 62,751 | 903,835 |

Allocation Basis: NUMBER OF AGENDA ITEMS BY BENEFITING FUND/DEPARTMENT
Allocation Source: FY15 MINUTE TRAQ AGENDA COUNTS - COUNTY ADMINISTRATOR

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-0101 BOARD COUNTY COMMISSIONER**

| Receiving Department | Total | BOCC |
|------------------------------------|----------------|----------------|
| 001-0102 COUNTY ADMINISTRATOR | 262,583 | 262,583 |
| 001-0103 PURCHASING DEPARTMENT | 119,602 | 119,602 |
| 001-0104 HUMAN RESOURCES | 16,052 | 16,052 |
| 001-0107 LEGAL SERVICES | 799 | 799 |
| 001-0108 PLANNING DEPARTMENT | 28,091 | 28,091 |
| 001-01114 APPLICATIONS & ADMIN | 6,416 | 6,416 |
| 001-0112 FACILITIES MAINTENANCE | 23,275 | 23,275 |
| 001-0121 EMERGENCY MANAGEMENT | 799 | 799 |
| 001-0122 COUNTY WARNING POINT | 4,810 | 4,810 |
| 001-0124 CODE ENFORCEMENT | 8,025 | 8,025 |
| 001-0125 BEACH SAFETY | 5,615 | 5,615 |
| 001-0126 CORRECTIONS DEPARTMENT | 8,829 | 8,829 |
| 001-0130 AGRICULTURE EXTENSION | 799 | 799 |
| 001-0160 MOSQUITO CONTROL | 7,218 | 7,218 |
| 001-0170 COUNTY PARKS | 1,602 | 1,602 |
| 001-0171 LIBRARY COOPERATIVE | 1,602 | 1,602 |
| 001-0175 TOURIST DISTRICT PARKS | 6,416 | 6,416 |
| 101-1001 ENGINEERING DEPARTMENT | 14,445 | 14,445 |
| 101-1002 ROAD DEPARTMENT | 84,282 | 84,282 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 4,810 | 4,810 |
| 101-1004 STORMWATER MANAGEMENT | 8,025 | 8,025 |
| 104-1152 2ND TDT-ADMINISTRATION | 76,261 | 76,261 |
| 108 E-911 OPERATIONS FUND | 799 | 799 |
| 115 UNINCORPORATED PARKS FUND | 12,036 | 12,036 |
| 411 WATER & SEWER FUND | 44,942 | 44,942 |
| 421 AIRPORT FUND | 62,609 | 62,609 |
| 430 SOLID WASTE FUND | 12,837 | 12,837 |
| 441 INSPECTION FUND | 47,359 | 47,359 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 28,091 | 28,091 |
| 501 SELF INSURANCE FUND | 4,007 | 4,007 |
| 502 FLEET OPERATIONS FUND | 799 | 799 |
| Direct Bill | 0 | 0 |
| Total | 903,835 | 903,835 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .1 - Nature and Extent of Services
For Department 001-0102 COUNTY ADMINISTRATOR**

The County Administrator prepares, implements and administers various policies, procedures and goals established by the Board of County Commissioners (BCC). In addition, the County Administrator oversees and directs county organizations under the auspices of the BCC to ensure policies and procedures are followed and programs are implemented in accordance with BCC direction.

For cost allocation purposes, the costs of the **County Administrator** have been allocated using the total number of employees by fund/department reporting to the County Administrator.

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 001-0102 COUNTY ADMINISTRATOR**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|--|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 519,863 | | | 519,863 |
| Deductions: | | | | |
| OFFICE MACHINES | 0 | | | |
| VEHICLES | -27,609 | | | |
| Total Deductions: | -27,609 | | | -27,609 |
| Inbound Costs: | | | | |
| BUILDING DEPRECIATION | 16,489 | | 16,489 | |
| DEPRECIATION & AMORTIZATION | 1,379 | | 1,379 | |
| 001-0180 CLERK TO THE BCC | 36,595 | 1,651 | 38,246 | |
| 001-0101 BOARD COUNTY COMMISSIONER | 244,264 | 18,319 | 262,583 | |
| 001-0103 PURCHASING DEPARTMENT | | 2,185 | 2,185 | |
| 001-0104 HUMAN RESOURCES | | 3,187 | 3,187 | |
| 001-0107 LEGAL SERVICES | | 97,040 | 97,040 | |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | | 4,922 | 4,922 | |
| 001-01113 SYSTEMS AND NETWORKING | | 3,510 | 3,510 | |
| 001-01114 APPLICATIONS & ADMIN | | 1,734 | 1,734 | |
| 001-0112 FACILITIES MAINTENANCE | | 29,544 | 29,544 | |
| 001-0114 GEN SERV-OTHER | | 6,184 | 6,184 | |
| Total Allocated Additions: | 298,727 | 168,276 | 467,003 | 467,003 |
| Total To Be Allocated: | 790,981 | 168,276 | | 959,257 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0102 COUNTY ADMINISTRATOR**

| | Total | G&A | COUNTY ADMINISTRATOR |
|--|----------|-----|-------------------------|
| Wages & Benefits | | | |
| SALARIES/WAGES-FULL-TIME | 351,378 | 0 | 351,378 |
| Other Expense & Cost | | | |
| FICA TAXES | 26,516 | 0 | 26,516 |
| RETIREMENT CONTRIBUTIONS | 55,286 | 0 | 55,286 |
| LIFE & HEALTH INSURANCE | 19,221 | 0 | 19,221 |
| CONTRA L&H INS (REBATE) | (740) | 0 | (740) |
| WORKERS' COMPENSATION | 878 | 0 | 878 |
| CS-PERSONNEL | 2,263 | 0 | 2,263 |
| TRAVEL IN-COUNTY | 3,624 | 0 | 3,624 |
| TRAVEL OUT-OF-COUNTY | 602 | 0 | 602 |
| TRAVEL LODGING EXPENSES | 1,604 | 0 | 1,604 |
| CELLULAR PHONES/PAGERS | 2,045 | 0 | 2,045 |
| POSTAGE/FREIGHT CHARGES | 146 | 0 | 146 |
| R/L-BUILDINGS | 20,435 | 0 | 20,435 |
| R/L-FLEET VEHICLES | 270 | 0 | 270 |
| INSURANCE-OTHER | 5,201 | 0 | 5,201 |
| PRINTING & BINDING | 0 | 0 | 0 |
| MISCELLANEOUS CHARGES | 347 | 0 | 347 |
| OFFICE SUPPLIES | 1,455 | 0 | 1,455 |
| COMPUTER SUPPLIES | 79 | 0 | 79 |
| COMPUTER SOFTWARE | 0 | 0 | 0 |
| OTHER SUPPLIES | 111 | 0 | 111 |
| BOOK/PUB/SUB/MEMBERSHIPS | 778 | 0 | 778 |
| TRAINING/EDUCATION EXPENS | 755 | 0 | 755 |
| *OFFICE MACHINES | 0 | 0 | 0 |
| *VEHICLES | 27,609 | 0 | 0 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | 519,863 | | |
| Deductions | | | |
| *Total Disallowed Costs | (27,609) | 0 | 0 |
| Functional Cost | 492,254 | 0 | 492,254 |
| Allocation Step 1 | | | |
| Inbound - All Others | 298,727 | 0 | 298,727 |
| Reallocate Admin Costs | | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 790,981 | 0 | 790,981 |
| Allocation Step 2 | | | |
| Inbound - All Others | 168,276 | 0 | 168,276 |
| 2nd Allocation | 168,276 | 0 | 168,276 |
| Total For 001-0102 COUNTY ADMINISTRATOR | | | |
| Schedule .3 Total | 959,257 | 0 | 959,257 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0102 COUNTY ADMINISTRATOR**

Activity - COUNTY ADMINISTRATOR

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001-0103 PURCHASING DEPARTMENT | 7.00 | 0.772269 | 6,108 | | 6,108 | 1,296 | 7,404 |
| 001-0104 HUMAN RESOURCES | 9.39 | 1.035944 | 8,195 | | 8,195 | 1,737 | 9,932 |
| 001-0108 PLANNING DEPARTMENT | 9.00 | 0.992917 | 7,854 | | 7,854 | 1,662 | 9,516 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 8.00 | 0.882593 | 6,982 | | 6,982 | 1,476 | 8,458 |
| 001-01113 SYSTEMS AND NETWORKING | 7.00 | 0.772269 | 6,108 | | 6,108 | 1,296 | 7,404 |
| 001-01114 APPLICATIONS & ADMIN | 5.00 | 0.551621 | 4,362 | | 4,362 | 922 | 5,284 |
| 001-0112 FACILITIES MAINTENANCE | 52.55 | 5.797533 | 45,858 | | 45,858 | 9,757 | 55,615 |
| 001-0121 EMERGENCY MANAGEMENT | 3.00 | 0.330972 | 2,618 | | 2,618 | 549 | 3,167 |
| 001-0122 COUNTY WARNING POINT | 24.00 | 2.647779 | 20,945 | | 20,945 | 4,458 | 25,403 |
| 001-0124 CODE ENFORCEMENT | 2.45 | 0.270294 | 2,140 | | 2,140 | 451 | 2,591 |
| 001-0125 BEACH SAFETY | 26.89 | 2.966616 | 23,464 | | 23,464 | 4,994 | 28,458 |
| 001-0126 CORRECTIONS DEPARTMENT | 137.28 | 15.145297 | 119,805 | | 119,805 | 25,654 | 145,459 |
| 001-0130 AGRICULTURE EXTENSION | 11.00 | 1.213565 | 9,599 | | 9,599 | 2,033 | 11,632 |
| 001-0151 VETERANS SERVICE | 3.00 | 0.330972 | 2,618 | | 2,618 | 549 | 3,167 |
| 001-0160 MOSQUITO CONTROL | 8.49 | 0.936652 | 7,408 | | 7,408 | 1,571 | 8,979 |
| 001-0170 COUNTY PARKS | 1.86 | 0.205203 | 1,623 | | 1,623 | 345 | 1,968 |
| 001-0171 LIBRARY COOPERATIVE | 1.00 | 0.110324 | 873 | | 873 | 178 | 1,051 |
| 001-0175 TOURIST DISTRICT PARKS | 7.00 | 0.772269 | 6,108 | | 6,108 | 1,296 | 7,404 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 4.55 | 0.501975 | 3,971 | | 3,971 | 837 | 4,808 |
| 001-7XXXXX GRANTS | 6.31 | 0.696145 | 5,507 | | 5,507 | 1,170 | 6,677 |
| 101-1001 ENGINEERING DEPARTMENT | 16.03 | 1.768496 | 13,987 | | 13,987 | 2,971 | 16,958 |
| 101-1002 ROAD DEPARTMENT | 94.09 | 10.380398 | 82,108 | | 82,108 | 17,468 | 99,576 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 5.00 | 0.551621 | 4,362 | | 4,362 | 922 | 5,284 |
| 101-1004 STORMWATER MANAGEMENT | 8.82 | 0.973059 | 7,696 | | 7,696 | 1,630 | 9,326 |
| 101 TRANSPORTATION TF GRANTS | 1.00 | 0.110324 | 873 | | 873 | 178 | 1,051 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 1.00 | 0.110324 | 873 | | 873 | 178 | 1,051 |
| 104-1152 2ND TDT-ADMINISTRATION | 11.50 | 1.268728 | 10,034 | | 10,034 | 2,128 | 12,162 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 6.00 | 0.661945 | 5,235 | | 5,235 | 1,113 | 6,348 |
| 104-1173 3RD TDT-C.C. O & M | 23.50 | 2.592617 | 20,505 | | 20,505 | 4,361 | 24,866 |
| 104-1175 1ST TDT-BEACHES & PARKS | 3.00 | 0.330972 | 2,618 | | 2,618 | 549 | 3,167 |
| 108 E-911 OPERATIONS FUND | 6.00 | 0.661945 | 5,235 | | 5,235 | 1,113 | 6,348 |
| 115 UNINCORPORATED PARKS FUND | 13.43 | 1.481653 | 11,717 | | 11,717 | 2,488 | 14,205 |
| 119 PRISONER BENEFIT FUND | 2.90 | 0.319940 | 2,529 | | 2,529 | 533 | 3,062 |
| 120 ADDITIONAL COURT COST FUND | 6.14 | 0.677390 | 5,357 | | 5,357 | 1,137 | 6,494 |
| 411 WATER & SEWER FUND | 130.73 | 14.422674 | 114,081 | | 114,081 | 24,270 | 138,351 |
| 421 AIRPORT FUND | 52.00 | 5.736855 | 45,377 | | 45,377 | 9,656 | 55,033 |
| 430 SOLID WASTE FUND | 14.19 | 1.565499 | 12,383 | | 12,383 | 2,628 | 15,011 |
| 441 INSPECTION FUND | 15.21 | 1.678030 | 13,273 | | 13,273 | 2,820 | 16,093 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 136.11 | 15.016218 | 118,776 | | 118,776 | 25,270 | 144,046 |
| 501 SELF INSURANCE FUND | 3.00 | 0.330972 | 2,618 | | 2,618 | 549 | 3,167 |
| 502 FLEET OPERATIONS FUND | 22.00 | 2.427131 | 19,198 | | 19,198 | 4,083 | 23,281 |
| Schedule .4 Total for COUNTY ADMINISTRATOR | 906.42 | 100.000000 | 790,981 | | 790,981 | 168,276 | 959,257 |

Allocation Basis: NUMBER OF EMPLOYEES REPORTING TO COUNTY ADMINISTRATOR

Allocation Source: FY15 PAYROLL REPORT - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-0102 COUNTY ADMINISTRATOR**

| Receiving Department | Total | COUNTY ADMINISTRATOR |
|-------------------------------------|----------------|----------------------|
| 001-0103 PURCHASING DEPARTMENT | 7,404 | 7,404 |
| 001-0104 HUMAN RESOURCES | 9,932 | 9,932 |
| 001-0108 PLANNING DEPARTMENT | 9,516 | 9,516 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 8,458 | 8,458 |
| 001-01113 SYSTEMS AND NETWORKING | 7,404 | 7,404 |
| 001-01114 APPLICATIONS & ADMIN | 5,284 | 5,284 |
| 001-0112 FACILITIES MAINTENANCE | 55,615 | 55,615 |
| 001-0121 EMERGENCY MANAGEMENT | 3,167 | 3,167 |
| 001-0122 COUNTY WARNING POINT | 25,403 | 25,403 |
| 001-0124 CODE ENFORCEMENT | 2,591 | 2,591 |
| 001-0125 BEACH SAFETY | 28,458 | 28,458 |
| 001-0126 CORRECTIONS DEPARTMENT | 145,459 | 145,459 |
| 001-0130 AGRICULTURE EXTENSION | 11,632 | 11,632 |
| 001-0151 VETERANS SERVICE | 3,167 | 3,167 |
| 001-0160 MOSQUITO CONTROL | 8,979 | 8,979 |
| 001-0170 COUNTY PARKS | 1,968 | 1,968 |
| 001-0171 LIBRARY COOPERATIVE | 1,051 | 1,051 |
| 001-0175 TOURIST DISTRICT PARKS | 7,404 | 7,404 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 4,808 | 4,808 |
| 001-7XXXXX GRANTS | 6,677 | 6,677 |
| 101-1001 ENGINEERING DEPARTMENT | 16,958 | 16,958 |
| 101-1002 ROAD DEPARTMENT | 99,576 | 99,576 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 5,284 | 5,284 |
| 101-1004 STORMWATER MANAGEMENT | 9,326 | 9,326 |
| 101 TRANSPORTATION TF GRANTS | 1,051 | 1,051 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 1,051 | 1,051 |
| 104-1152 2ND TDT-ADMINISTRATION | 12,162 | 12,162 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 6,348 | 6,348 |
| 104-1173 3RD TDT-C.C. O & M | 24,866 | 24,866 |
| 104-1175 1ST TDT-BEACHES & PARKS | 3,167 | 3,167 |
| 108 E-911 OPERATIONS FUND | 6,348 | 6,348 |
| 115 UNINCORPORATED PARKS FUND | 14,205 | 14,205 |
| 119 PRISONER BENEFIT FUND | 3,062 | 3,062 |
| 120 ADDITIONAL COURT COST FUND | 6,494 | 6,494 |
| 411 WATER & SEWER FUND | 138,351 | 138,351 |
| 421 AIRPORT FUND | 55,033 | 55,033 |
| 430 SOLID WASTE FUND | 15,011 | 15,011 |
| 441 INSPECTION FUND | 16,093 | 16,093 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 144,046 | 144,046 |
| 501 SELF INSURANCE FUND | 3,167 | 3,167 |
| 502 FLEET OPERATIONS FUND | 23,281 | 23,281 |
| Direct Bill | 0 | 0 |
| Total | 959,257 | 959,257 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .1 - Nature and Extent of Services
For Department 001-0103 PURCHASING DEPARTMENT**

The Board of County Commissioners created the Central Purchasing Department to represent the County and be responsible for administering all purchasing policies and procedures in purchasing goods and services. The goal is to obtain the greatest value from each tax dollar spent by departments under the Board of County Commissioners. The Department is also responsible for maintaining records and inventory of tangible personal property for all departments under the Board and all Constitutional officers except the Sheriff, as defined in Chapter 274, Florida Statutes.

For cost allocation purposes, the costs of the **Purchasing Department** have been allocated using the number of purchase service counts by benefiting fund/department. Purchase service counts include the number of purchase orders and requisitions, coordinations, contracts added/closed, open contracts, open leases, and fixed assets maintained.

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 001-0103 PURCHASING DEPARTMENT**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 418,731 | | | 418,731 |
| Inbound Costs: | | | | |
| BUILDING DEPRECIATION | 3,048 | | 3,048 | |
| DEPRECIATION & AMORTIZATION | 1,871 | | 1,871 | |
| 001-0180 CLERK TO THE BCC | 19,979 | 868 | 20,847 | |
| 001-0101 BOARD COUNTY COMMISSIONER | 111,297 | 8,305 | 119,602 | |
| 001-0102 COUNTY ADMINISTRATOR | 6,108 | 1,296 | 7,404 | |
| 001-0103 PURCHASING DEPARTMENT | | 2,185 | 2,185 | |
| 001-0104 HUMAN RESOURCES | | 4,002 | 4,002 | |
| 001-0107 LEGAL SERVICES | | 44,208 | 44,208 | |
| 001-0112 GEOGRAPHICAL INFO SYSTEMS | | 1,260 | 1,260 | |
| 001-0113 SYSTEMS AND NETWORKING | | 9,526 | 9,526 | |
| 001-0114 APPLICATIONS & ADMIN | | 2,448 | 2,448 | |
| 001-0115 TELECOMMUNICATIONS | | 1,091 | 1,091 | |
| 001-0112 FACILITIES MAINTENANCE | | 19,339 | 19,339 | |
| 001-0114 GEN SERV-OTHER | | 6,171 | 6,171 | |
| Total Allocated Additions: | 142,303 | 100,699 | 243,002 | 243,002 |
| Total To Be Allocated: | 561,034 | 100,699 | | 661,733 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0103 PURCHASING DEPARTMENT**

| | Total | G&A | PURCHASING |
|--------------------------------------|---------|-----|------------|
| Wages & Benefits | | | |
| SALARIES/WAGES-FULL-TIME | 275,295 | 0 | 275,295 |
| Other Expense & Cost | | | |
| FICA TAXES | 20,572 | 0 | 20,572 |
| RETIREMENT CONTRIBUTIONS | 22,695 | 0 | 22,695 |
| LIFE & HEALTH INSURANCE | 34,466 | 0 | 34,466 |
| CONTRA L&H INS (REBATE) | (1,640) | 0 | (1,640) |
| WORKERS' COMPENSATION | 751 | 0 | 751 |
| CS-PERSONNEL | 42,703 | 0 | 42,703 |
| TRAVEL IN-COUNTY | 1,264 | 0 | 1,264 |
| TRAVEL OUT-OF-COUNTY | 29 | 0 | 29 |
| TRAVEL LODGING EXPENSES | 129 | 0 | 129 |
| COMMUNICATIONS SERVICE | 90 | 0 | 90 |
| CELLULAR PHONES/PAGERS | 1,131 | 0 | 1,131 |
| POSTAGE/FREIGHT CHARGES | 508 | 0 | 508 |
| R/L-FLEET VEHICLES | 0 | 0 | 0 |
| INSURANCE-OTHER | 5,991 | 0 | 5,991 |
| RM-EQUIPMENT | 342 | 0 | 342 |
| RM-VEHICLES-FLEET | 1,799 | 0 | 1,799 |
| MISCELLANEOUS CHARGES | 0 | 0 | 0 |
| LEGAL ADVERTISING | 0 | 0 | 0 |
| MOTOR VEHICLE REPORTS | 31 | 0 | 31 |
| BACKGROUND CHECKS | 196 | 0 | 196 |
| OFFICE SUPPLIES | 5,234 | 0 | 5,234 |
| FLEET FUEL | 2,175 | 0 | 2,175 |
| COMPUTER SUPPLIES | 3,145 | 0 | 3,145 |
| COMPUTER SOFTWARE | 0 | 0 | 0 |
| OTHER SUPPLIES | 57 | 0 | 57 |
| BOOK/PUB/SUB/MEMBERSHIPS | 904 | 0 | 904 |
| TRAINING/EDUCATION EXPENS | 864 | 0 | 864 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | 418,731 | | |
| Deductions | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Functional Cost | | | |
| Functional Cost | 418,731 | 0 | 418,731 |
| Allocation Step 1 | | | |
| Inbound - All Others | 142,303 | 0 | 142,303 |
| Reallocate Admin Costs | | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 561,034 | 0 | 561,034 |
| Allocation Step 2 | | | |
| Inbound - All Others | 100,699 | 0 | 100,699 |
| 2nd Allocation | 100,699 | 0 | 100,699 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0103 PURCHASING DEPARTMENT**

| | Total | G&A | PURCHASING |
|--|---------|-----|------------|
| <hr/> | | | |
| Total For 001-0103 PURCHASING DEPARTMENT | | | |
| ----- Schedule .3 Total | 661,733 | 0 | 661,733 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0103 PURCHASING DEPARTMENT**

Activity - PURCHASING

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001-0180 CLERK TO THE BCC | 272 | 3.532926 | 19,819 | | 19,819 | | 19,819 |
| 001-0101 BOARD COUNTY COMMISSIONER | 74 | 0.961164 | 5,392 | | 5,392 | | 5,392 |
| 001-0102 COUNTY ADMINISTRATOR | 30 | 0.389661 | 2,185 | | 2,185 | | 2,185 |
| 001-0103 PURCHASING DEPARTMENT | 30 | 0.389661 | 2,185 | | 2,185 | | 2,185 |
| 001-0104 HUMAN RESOURCES | 45 | 0.584491 | 3,279 | | 3,279 | 615 | 3,894 |
| 001-0107 LEGAL SERVICES | 6 | 0.077932 | 435 | | 435 | 77 | 512 |
| 001-0108 PLANNING DEPARTMENT | 159 | 2.065203 | 11,588 | | 11,588 | 2,190 | 13,778 |
| 001-01114 APPLICATIONS & ADMIN | 151 | 1.961294 | 11,006 | | 11,006 | 2,084 | 13,090 |
| 001-0112 FACILITIES MAINTENANCE | 326 | 4.234316 | 23,755 | | 23,755 | 4,500 | 28,255 |
| 001-0116 TAX COLLECTOR OPERATING | 153 | 1.987271 | 11,150 | | 11,150 | 2,111 | 13,261 |
| 001-0121 EMERGENCY MANAGEMENT | 223 | 2.896480 | 16,249 | | 16,249 | 3,072 | 19,321 |
| 001-0122 COUNTY WARNING POINT | 1 | 0.012989 | 70 | | 70 | 12 | 82 |
| 001-0125 BEACH SAFETY | 60 | 0.779322 | 4,374 | | 4,374 | 821 | 5,195 |
| 001-0126 CORRECTIONS DEPARTMENT | 206 | 2.675672 | 15,014 | | 15,014 | 2,840 | 17,854 |
| 001-0130 AGRICULTURE EXTENSION | 19 | 0.246785 | 1,387 | | 1,387 | 254 | 1,641 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 120 | 1.558644 | 8,746 | | 8,746 | 1,652 | 10,398 |
| 001-0151 VETERANS SERVICE | 7 | 0.090921 | 510 | | 510 | 92 | 602 |
| 001-0160 MOSQUITO CONTROL | 70 | 0.909209 | 5,101 | | 5,101 | 960 | 6,061 |
| 001-0170 COUNTY PARKS | 1 | 0.012989 | 70 | | 70 | 12 | 82 |
| 001-0171 LIBRARY COOPERATIVE | 61 | 0.792311 | 4,446 | | 4,446 | 834 | 5,280 |
| 001-0181 PROPERTY APPRAISER | 97 | 1.259904 | 7,071 | | 7,071 | 1,335 | 8,406 |
| 001-0183 SHERIFF | 6 | 0.077932 | 435 | | 435 | 77 | 512 |
| 001-0184 SUPERVISOR OF ELECTIONS | 363 | 4.714898 | 26,451 | | 26,451 | 5,009 | 31,460 |
| 001-0601 STATE ATTORNEY OFFICE | 7 | 0.090921 | 510 | | 510 | 92 | 602 |
| 001-0603 COURT ADMINISTRATION | 9 | 0.116898 | 654 | | 654 | 121 | 775 |
| 001-0604 ADMIN-CIRCUIT COURT (05) | 2 | 0.025977 | 145 | | 145 | 25 | 170 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 17 | 0.220808 | 1,240 | | 1,240 | 229 | 1,469 |
| 101-1001 ENGINEERING DEPARTMENT | 320 | 4.156384 | 23,322 | | 23,322 | 4,421 | 27,743 |
| 101-1002 ROAD DEPARTMENT | 473 | 6.143655 | 34,469 | | 34,469 | 6,528 | 40,997 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 45 | 0.584491 | 3,279 | | 3,279 | 615 | 3,894 |
| 101-1004 STORMWATER MANAGEMENT | 11 | 0.142876 | 799 | | 799 | 147 | 946 |
| 104-1152 2ND TDT-ADMINISTRATION | 411 | 5.338356 | 29,950 | | 29,950 | 5,674 | 35,624 |
| 104-1173 3RD TDT-C.C. O & M | 38 | 0.493571 | 2,768 | | 2,768 | 515 | 3,283 |
| 104 TOURIST DEVELOPMENT GRANTS | 1 | 0.012989 | 70 | | 70 | 12 | 82 |
| 108 E-911 OPERATIONS FUND | 226 | 2.935446 | 16,470 | | 16,470 | 3,115 | 19,585 |
| 109 RADIO COMMUNICATIONS FUND | 4 | 0.051955 | 291 | | 291 | 50 | 341 |
| 112 COUNTY PUBLIC HEALTH FUND | 443 | 5.753994 | 32,284 | | 32,284 | 6,115 | 38,399 |
| 115 UNINCORPORATED PARKS FUND | 116 | 1.506689 | 8,452 | | 8,452 | 1,601 | 10,053 |
| 120 ADDITIONAL COURT COST FUND | 1 | 0.012989 | 70 | | 70 | 12 | 82 |
| 411 WATER & SEWER FUND | 1,373 | 17.833486 | 100,063 | | 100,063 | 19,137 | 119,200 |
| 421 AIRPORT FUND | 650 | 8.442655 | 47,364 | | 47,364 | 8,972 | 56,336 |
| 430 SOLID WASTE FUND | 170 | 2.208079 | 12,386 | | 12,386 | 2,340 | 14,726 |
| 441 INSPECTION FUND | 27 | 0.350695 | 1,967 | | 1,967 | 370 | 2,337 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 605 | 7.858163 | 44,088 | | 44,088 | 8,346 | 52,434 |
| 501 SELF INSURANCE FUND | 33 | 0.428627 | 2,405 | | 2,405 | 451 | 2,856 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0103 PURCHASING DEPARTMENT**

Activity - PURCHASING

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 502 FLEET OPERATIONS FUND | 235 | 3.052344 | 17,125 | | 17,125 | 3,239 | 20,364 |
| ALL OTHER | 2 | 0.025977 | 145 | | 145 | 25 | 170 |
| Schedule .4 Total for PURCHASING | 7,699 | 100.000000 | 561,034 | | 561,034 | 100,699 | 661,733 |

Allocation Basis: NUMBER OF PURCHASING SERVICE COUNTS BY BENEFITING FUND/DEPARTMENT

Allocation Source: PURCHASING COST ALLOCATION SPREADSHEET - PURCHASING

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-0103 PURCHASING DEPARTMENT**

| Receiving Department | Total | PURCHASING |
|------------------------------------|---------|------------|
| 001-0180 CLERK TO THE BCC | 19,819 | 19,819 |
| 001-0101 BOARD COUNTY COMMISSIONER | 5,392 | 5,392 |
| 001-0102 COUNTY ADMINISTRATOR | 2,185 | 2,185 |
| 001-0103 PURCHASING DEPARTMENT | 2,185 | 2,185 |
| 001-0104 HUMAN RESOURCES | 3,894 | 3,894 |
| 001-0107 LEGAL SERVICES | 512 | 512 |
| 001-0108 PLANNING DEPARTMENT | 13,778 | 13,778 |
| 001-01114 APPLICATIONS & ADMIN | 13,090 | 13,090 |
| 001-0112 FACILITIES MAINTENANCE | 28,255 | 28,255 |
| 001-0116 TAX COLLECTOR OPERATING | 13,261 | 13,261 |
| 001-0121 EMERGENCY MANAGEMENT | 19,321 | 19,321 |
| 001-0122 COUNTY WARNING POINT | 82 | 82 |
| 001-0125 BEACH SAFETY | 5,195 | 5,195 |
| 001-0126 CORRECTIONS DEPARTMENT | 17,854 | 17,854 |
| 001-0130 AGRICULTURE EXTENSION | 1,641 | 1,641 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 10,398 | 10,398 |
| 001-0151 VETERANS SERVICE | 602 | 602 |
| 001-0160 MOSQUITO CONTROL | 6,061 | 6,061 |
| 001-0170 COUNTY PARKS | 82 | 82 |
| 001-0171 LIBRARY COOPERATIVE | 5,280 | 5,280 |
| 001-0181 PROPERTY APPRAISER | 8,406 | 8,406 |
| 001-0183 SHERIFF | 512 | 512 |
| 001-0184 SUPERVISOR OF ELECTIONS | 31,460 | 31,460 |
| 001-0601 STATE ATTORNEY OFFICE | 602 | 602 |
| 001-0603 COURT ADMINISTRATION | 775 | 775 |
| 001-0604 ADMIN-CIRCUIT COURT (05) | 170 | 170 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 1,469 | 1,469 |
| 101-1001 ENGINEERING DEPARTMENT | 27,743 | 27,743 |
| 101-1002 ROAD DEPARTMENT | 40,997 | 40,997 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 3,894 | 3,894 |
| 101-1004 STORMWATER MANAGEMENT | 946 | 946 |
| 104-1152 2ND TDT-ADMINISTRATION | 35,624 | 35,624 |
| 104-1173 3RD TDT-C.C. O & M | 3,283 | 3,283 |
| 104 TOURIST DEVELOPMENT GRANTS | 82 | 82 |
| 108 E-911 OPERATIONS FUND | 19,585 | 19,585 |
| 109 RADIO COMMUNICATIONS FUND | 341 | 341 |
| 112 COUNTY PUBLIC HEALTH FUND | 38,399 | 38,399 |
| 115 UNINCORPORATED PARKS FUND | 10,053 | 10,053 |
| 120 ADDITIONAL COURT COST FUND | 82 | 82 |
| 411 WATER & SEWER FUND | 119,200 | 119,200 |
| 421 AIRPORT FUND | 56,336 | 56,336 |
| 430 SOLID WASTE FUND | 14,726 | 14,726 |
| 441 INSPECTION FUND | 2,337 | 2,337 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 52,434 | 52,434 |
| 501 SELF INSURANCE FUND | 2,856 | 2,856 |
| 502 FLEET OPERATIONS FUND | 20,364 | 20,364 |
| ALL OTHER | 170 | 170 |
| Direct Bill | 0 | 0 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-0103 PURCHASING DEPARTMENT**

| Receiving Department | Total | PURCHASING |
|----------------------|---------|------------|
| Total | 661,733 | 661,733 |

OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .1 - Nature and Extent of Services
For Department 001-0104 HUMAN RESOURCES

The Human Resources Department is the center of human resources activities for Okaloosa County Board of County Commissioners, administering the County's personnel system through the development and uniform application of all personnel policies and procedures. Human Resources provides recruitment and testing services, training, employee relations assistance, records management, and administration of the County's classification and compensation plan. The Human Resources Department also oversees the County's Affirmative Action Program and ensures equal opportunities are afforded to all applicants and employees regardless of race, religion, national origin, sex, age, disability, color, marital status, or political affiliation.

For cost allocation purposes, the costs of **Human Resources** have been allocated county-wide based on the number of employees by fund/department (excluding poll workers).

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 001-0104 HUMAN RESOURCES**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|----------------|
| Expenditures Per Financial Statement: | 499,991 | | | 499,991 |
| Inbound Costs: | | | | |
| DEPRECIATION & AMORTIZATION | 2,853 | | 2,853 | |
| 001-0180 CLERK TO THE BCC | 7,761 | 333 | 8,094 | |
| 001-0101 BOARD COUNTY COMMISSIONER | 14,940 | 1,112 | 16,052 | |
| 001-0102 COUNTY ADMINISTRATOR | 8,195 | 1,737 | 9,932 | |
| 001-0103 PURCHASING DEPARTMENT | 3,279 | 615 | 3,894 | |
| 001-0104 HUMAN RESOURCES | | 5,369 | 5,369 | |
| 001-0107 LEGAL SERVICES | | 5,934 | 5,934 | |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | | 1,690 | 1,690 | |
| 001-01113 SYSTEMS AND NETWORKING | | 9,808 | 9,808 | |
| 001-01114 APPLICATIONS & ADMIN | | 2,579 | 2,579 | |
| 001-01115 TELECOMMUNICATIONS | | 1,190 | 1,190 | |
| 001-0112 FACILITIES MAINTENANCE | | 8,007 | 8,007 | |
| 001-0114 GEN SERV-OTHER | | 10,489 | 10,489 | |
| Total Allocated Additions: | <u>37,028</u> | <u>48,863</u> | 85,891 | 85,891 |
| Total To Be Allocated: | <u>537,019</u> | <u>48,863</u> | | <u>585,882</u> |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0104 HUMAN RESOURCES**

| | Total | G&A | HUMAN RESOURCES |
|--------------------------------------|---------|-----|--------------------|
| Wages & Benefits | | | |
| SALARIES/WAGES-FULL-TIME | 332,378 | 0 | 332,378 |
| Other Expense & Cost | | | |
| OVERTIME | 0 | 0 | 0 |
| FICA TAXES | 25,144 | 0 | 25,144 |
| RETIREMENT CONTRIBUTIONS | 31,725 | 0 | 31,725 |
| LIFE & HEALTH INSURANCE | 39,636 | 0 | 39,636 |
| CONTRA L&H INS (REBATE) | (1,860) | 0 | (1,860) |
| WORKERS' COMPENSATION | 1,009 | 0 | 1,009 |
| PS-EMPLOYEE ASSIST PROG | 2,000 | 0 | 2,000 |
| CS-CONSULTING | 3,450 | 0 | 3,450 |
| CS-PERSONNEL | 25,776 | 0 | 25,776 |
| TRAVEL IN-COUNTY | 389 | 0 | 389 |
| TRAVEL OUT-OF-COUNTY | 442 | 0 | 442 |
| TRAVEL LODGING EXPENSES | 787 | 0 | 787 |
| CELLULAR PHONES/PAGERS | 886 | 0 | 886 |
| POSTAGE/FREIGHT CHARGES | 518 | 0 | 518 |
| INSURANCE-OTHER | 8,019 | 0 | 8,019 |
| RM-OFFICE MACHINES | 505 | 0 | 505 |
| RM-VEHICLES-FLEET | 402 | 0 | 402 |
| PRINTING & BINDING | 518 | 0 | 518 |
| EMPLOYEE AWARDS | 6,082 | 0 | 6,082 |
| MISCELLANEOUS CHARGES | 0 | 0 | 0 |
| MOTOR VEHICLE REPORTS | 60 | 0 | 60 |
| BACKGROUND CHECKS | 248 | 0 | 248 |
| RANDOM DRUG TESTING | 37 | 0 | 37 |
| OFFICE SUPPLIES | 3,706 | 0 | 3,706 |
| FLEET FUEL | 380 | 0 | 380 |
| COMPUTER SUPPLIES | 2,845 | 0 | 2,845 |
| COMPUTER SOFTWARE | 6,417 | 0 | 6,417 |
| BOOK/PUB/SUB/MEMBERSHIPS | 1,667 | 0 | 1,667 |
| TRAINING/EDUCATION EXPENS | 4,181 | 0 | 4,181 |
| COMPUTER EQUIPMENT | 2,644 | 0 | 2,644 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | 499,991 | | |
| Deductions | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Functional Cost | 499,991 | 0 | 499,991 |
| Allocation Step 1 | | | |
| Inbound - All Others | 37,028 | 0 | 37,028 |
| Reallocate Admin Costs | | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 537,019 | 0 | 537,019 |
| Allocation Step 2 | | | |
| Inbound - All Others | 48,863 | 0 | 48,863 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0104 HUMAN RESOURCES**

| | Total | G&A | HUMAN RESOURCES |
|---------------------------------------|---------|-----|--------------------|
| 2nd Allocation | 48,863 | 0 | 48,863 |
| Total For 001-0104 HUMAN RESOURCES | | | |
| ----- Schedule .3 Total | 585,882 | 0 | 585,882 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0104 HUMAN RESOURCES**

Activity - HUMAN RESOURCES

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001-0101 BOARD COUNTY COMMISSIONER | 11.00 | 1.171471 | 6,289 | | 6,289 | | 6,289 |
| 001-0102 COUNTY ADMINISTRATOR | 5.57 | 0.593191 | 3,187 | | 3,187 | | 3,187 |
| 001-0103 PURCHASING DEPARTMENT | 7.00 | 0.745482 | 4,002 | | 4,002 | | 4,002 |
| 001-0104 HUMAN RESOURCES | 9.39 | 1.000011 | 5,369 | | 5,369 | | 5,369 |
| 001-0108 PLANNING DEPARTMENT | 9.00 | 0.958477 | 5,146 | | 5,146 | 483 | 5,629 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 8.00 | 0.851979 | 4,575 | | 4,575 | 428 | 5,003 |
| 001-01113 SYSTEMS AND NETWORKING | 7.00 | 0.745482 | 4,002 | | 4,002 | 372 | 4,374 |
| 001-01114 APPLICATIONS & ADMIN | 5.00 | 0.532487 | 2,857 | | 2,857 | 258 | 3,115 |
| 001-0112 FACILITIES MAINTENANCE | 52.55 | 5.596439 | 30,054 | | 30,054 | 2,826 | 32,880 |
| 001-0121 EMERGENCY MANAGEMENT | 3.00 | 0.319492 | 1,713 | | 1,713 | 153 | 1,866 |
| 001-0122 COUNTY WARNING POINT | 24.00 | 2.555938 | 13,727 | | 13,727 | 1,289 | 15,016 |
| 001-0124 CODE ENFORCEMENT | 2.45 | 0.260919 | 1,401 | | 1,401 | 125 | 1,526 |
| 001-0125 BEACH SAFETY | 26.89 | 2.863715 | 15,379 | | 15,379 | 1,446 | 16,825 |
| 001-0126 CORRECTIONS DEPARTMENT | 137.28 | 14.619967 | 78,539 | | 78,539 | 7,648 | 86,187 |
| 001-0130 AGRICULTURE EXTENSION | 11.00 | 1.171471 | 6,289 | | 6,289 | 588 | 6,877 |
| 001-0151 VETERANS SERVICE | 3.00 | 0.319492 | 1,713 | | 1,713 | 153 | 1,866 |
| 001-0160 MOSQUITO CONTROL | 8.49 | 0.904163 | 4,856 | | 4,856 | 454 | 5,310 |
| 001-0170 COUNTY PARKS | 1.86 | 0.198085 | 1,063 | | 1,063 | 92 | 1,155 |
| 001-0171 LIBRARY COOPERATIVE | 1.00 | 0.106497 | 571 | | 571 | 49 | 620 |
| 001-0175 TOURIST DISTRICT PARKS | 7.00 | 0.745482 | 4,002 | | 4,002 | 372 | 4,374 |
| 001-0184 SUPERVISOR OF ELECTIONS | 16.00 | 1.703959 | 9,153 | | 9,153 | 855 | 10,008 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 4.55 | 0.484563 | 2,602 | | 2,602 | 234 | 2,836 |
| 001-7XXXXX GRANTS | 6.31 | 0.671999 | 3,607 | | 3,607 | 334 | 3,941 |
| 101-1001 ENGINEERING DEPARTMENT | 16.03 | 1.707153 | 9,169 | | 9,169 | 855 | 10,024 |
| 101-1002 ROAD DEPARTMENT | 94.09 | 10.020341 | 53,811 | | 53,811 | 5,076 | 58,887 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 5.00 | 0.532487 | 2,857 | | 2,857 | 258 | 3,115 |
| 101-1004 STORMWATER MANAGEMENT | 8.82 | 0.939307 | 5,044 | | 5,044 | 472 | 5,516 |
| 101 TRANSPORTATION TF GRANTS | 1.00 | 0.106497 | 571 | | 571 | 49 | 620 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 1.00 | 0.106497 | 571 | | 571 | 49 | 620 |
| 104-1152 2ND TDT-ADMINISTRATION | 11.50 | 1.224720 | 6,573 | | 6,573 | 616 | 7,189 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 6.00 | 0.638984 | 3,432 | | 3,432 | 315 | 3,747 |
| 104-1173 3RD TDT-C.C. O & M | 23.50 | 2.502689 | 13,441 | | 13,441 | 1,264 | 14,705 |
| 104-1175 1ST TDT-BEACHES & PARKS | 3.00 | 0.319492 | 1,713 | | 1,713 | 153 | 1,866 |
| 108 E-911 OPERATIONS FUND | 6.00 | 0.638984 | 3,432 | | 3,432 | 315 | 3,747 |
| 115 UNINCORPORATED PARKS FUND | 13.43 | 1.430260 | 7,679 | | 7,679 | 718 | 8,397 |
| 119 PRISONER BENEFIT FUND | 2.90 | 0.308842 | 1,659 | | 1,659 | 146 | 1,805 |
| 120 ADDITIONAL COURT COST FUND | 6.14 | 0.653894 | 3,511 | | 3,511 | 324 | 3,835 |
| 411 WATER & SEWER FUND | 130.73 | 13.922406 | 74,766 | | 74,766 | 7,049 | 81,815 |
| 421 AIRPORT FUND | 52.00 | 5.537865 | 29,740 | | 29,740 | 2,800 | 32,540 |
| 430 SOLID WASTE FUND | 14.19 | 1.511198 | 8,115 | | 8,115 | 757 | 8,872 |
| 441 INSPECTION FUND | 15.21 | 1.619826 | 8,699 | | 8,699 | 812 | 9,511 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 136.11 | 14.495362 | 77,844 | | 77,844 | 7,343 | 85,187 |
| 501 SELF INSURANCE FUND | 3.00 | 0.319492 | 1,713 | | 1,713 | 153 | 1,866 |
| 502 FLEET OPERATIONS FUND | 22.00 | 2.342943 | 12,583 | | 12,583 | 1,180 | 13,763 |
| Schedule .4 Total for HUMAN RESOURCES | 938.99 | 100.000000 | 537,019 | | 537,019 | 48,863 | 585,882 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0104 HUMAN RESOURCES**

Activity - HUMAN RESOURCES

Allocation Basis: NUMBER OF EMPLOYEES BY FUND/DEPARTMENT (EXCLUDING POLL WORKERS)
Allocation Source: FY15 PAYROLL REPORT - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-0104 HUMAN RESOURCES**

| Receiving Department | Total | HUMAN RESOURCES |
|-------------------------------------|----------------|-----------------|
| 001-0101 BOARD COUNTY COMMISSIONER | 6,289 | 6,289 |
| 001-0102 COUNTY ADMINISTRATOR | 3,187 | 3,187 |
| 001-0103 PURCHASING DEPARTMENT | 4,002 | 4,002 |
| 001-0104 HUMAN RESOURCES | 5,369 | 5,369 |
| 001-0108 PLANNING DEPARTMENT | 5,629 | 5,629 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 5,003 | 5,003 |
| 001-01113 SYSTEMS AND NETWORKING | 4,374 | 4,374 |
| 001-01114 APPLICATIONS & ADMIN | 3,115 | 3,115 |
| 001-0112 FACILITIES MAINTENANCE | 32,880 | 32,880 |
| 001-0121 EMERGENCY MANAGEMENT | 1,866 | 1,866 |
| 001-0122 COUNTY WARNING POINT | 15,016 | 15,016 |
| 001-0124 CODE ENFORCEMENT | 1,526 | 1,526 |
| 001-0125 BEACH SAFETY | 16,825 | 16,825 |
| 001-0126 CORRECTIONS DEPARTMENT | 86,187 | 86,187 |
| 001-0130 AGRICULTURE EXTENSION | 6,877 | 6,877 |
| 001-0151 VETERANS SERVICE | 1,866 | 1,866 |
| 001-0160 MOSQUITO CONTROL | 5,310 | 5,310 |
| 001-0170 COUNTY PARKS | 1,155 | 1,155 |
| 001-0171 LIBRARY COOPERATIVE | 620 | 620 |
| 001-0175 TOURIST DISTRICT PARKS | 4,374 | 4,374 |
| 001-0184 SUPERVISOR OF ELECTIONS | 10,008 | 10,008 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 2,836 | 2,836 |
| 001-7XXXXX GRANTS | 3,941 | 3,941 |
| 101-1001 ENGINEERING DEPARTMENT | 10,024 | 10,024 |
| 101-1002 ROAD DEPARTMENT | 58,887 | 58,887 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 3,115 | 3,115 |
| 101-1004 STORMWATER MANAGEMENT | 5,516 | 5,516 |
| 101 TRANSPORTATION TF GRANTS | 620 | 620 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 620 | 620 |
| 104-1152 2ND TDT-ADMINISTRATION | 7,189 | 7,189 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 3,747 | 3,747 |
| 104-1173 3RD TDT-C.C. O & M | 14,705 | 14,705 |
| 104-1175 1ST TDT-BEACHES & PARKS | 1,866 | 1,866 |
| 108 E-911 OPERATIONS FUND | 3,747 | 3,747 |
| 115 UNINCORPORATED PARKS FUND | 8,397 | 8,397 |
| 119 PRISONER BENEFIT FUND | 1,805 | 1,805 |
| 120 ADDITIONAL COURT COST FUND | 3,835 | 3,835 |
| 411 WATER & SEWER FUND | 81,815 | 81,815 |
| 421 AIRPORT FUND | 32,540 | 32,540 |
| 430 SOLID WASTE FUND | 8,872 | 8,872 |
| 441 INSPECTION FUND | 9,511 | 9,511 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 85,187 | 85,187 |
| 501 SELF INSURANCE FUND | 1,866 | 1,866 |
| 502 FLEET OPERATIONS FUND | 13,763 | 13,763 |
| Direct Bill | 0 | 0 |
| Total | 585,882 | 585,882 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .1 - Nature and Extent of Services
For Department 001-0107 LEGAL SERVICES**

Legal Services (County Attorney) prepares and reviews legal documents, responds to the need for litigation by or against the county, and provides formal and informal legal options to the Board of County Commissioners and county staff. The goals and initiatives of the Legal Services office are directly related to the requests and directives of the Board of County Commissioners and county staff.

For cost allocation purposes, the costs of **Legal Services** have been allocated using the number of agenda items by fund/department brought before the BCC.

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 001-0107 LEGAL SERVICES**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|----------------|
| Expenditures Per Financial Statement: | 331,306 | | | 331,306 |
| Inbound Costs: | | | | |
| 001-0180 CLERK TO THE BCC | 1,586 | 64 | 1,650 | |
| 001-0101 BOARD COUNTY COMMISSIONER | 747 | 52 | 799 | |
| 001-0103 PURCHASING DEPARTMENT | 435 | 77 | 512 | |
| 001-0107 LEGAL SERVICES | | 296 | 296 | |
| 001-0114 GEN SERV-OTHER | | 436 | 436 | |
| Total Allocated Additions: | <u>2,768</u> | <u>925</u> | 3,693 | 3,693 |
| Total To Be Allocated: | <u>334,074</u> | <u>925</u> | | <u>334,999</u> |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0107 LEGAL SERVICES**

| | Total | G&A | LEGAL SERVICES |
|--|---------|-----|----------------|
| Wages & Benefits | | | |
| SALARIES/WAGES-FULL-TIME | 0 | 0 | 0 |
| Other Expense & Cost | | | |
| PS-ATTORNEY-OTHER | 328,271 | 0 | 328,271 |
| COURT REPORTER SERVICES | 268 | 0 | 268 |
| INSURANCE-OTHER | 2,767 | 0 | 2,767 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | 331,306 | | |
| Deductions | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Functional Cost | 331,306 | 0 | 331,306 |
| Allocation Step 1 | | | |
| Inbound - All Others | 2,768 | 0 | 2,768 |
| Reallocate Admin Costs | | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 334,074 | 0 | 334,074 |
| Allocation Step 2 | | | |
| Inbound - All Others | 925 | 0 | 925 |
| 2nd Allocation | 925 | 0 | 925 |
| Total For 001-0107 LEGAL SERVICES | | | |
| Schedule .3 Total | 334,999 | 0 | 334,999 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0107 LEGAL SERVICES**

Activity - LEGAL SERVICES

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 001-0102 COUNTY ADMINISTRATOR | 327 | 29.040852 | 97,040 | | 97,040 | | 97,040 |
| 001-0103 PURCHASING DEPARTMENT | 149 | 13.232682 | 44,208 | | 44,208 | | 44,208 |
| 001-0104 HUMAN RESOURCES | 20 | 1.776199 | 5,934 | | 5,934 | | 5,934 |
| 001-0107 LEGAL SERVICES | 1 | 0.088810 | 296 | | 296 | | 296 |
| 001-0108 PLANNING DEPARTMENT | 35 | 3.108348 | 10,384 | | 10,384 | 48 | 10,432 |
| 001-01114 APPLICATIONS & ADMIN | 8 | 0.710480 | 2,373 | | 2,373 | 10 | 2,383 |
| 001-0112 FACILITIES MAINTENANCE | 29 | 2.575488 | 8,602 | | 8,602 | 41 | 8,643 |
| 001-0121 EMERGENCY MANAGEMENT | 1 | 0.088810 | 296 | | 296 | 1 | 297 |
| 001-0122 COUNTY WARNING POINT | 6 | 0.532860 | 1,779 | | 1,779 | 7 | 1,786 |
| 001-0124 CODE ENFORCEMENT | 10 | 0.888099 | 2,966 | | 2,966 | 13 | 2,979 |
| 001-0125 BEACH SAFETY | 7 | 0.621670 | 2,078 | | 2,078 | 8 | 2,086 |
| 001-0126 CORRECTIONS DEPARTMENT | 11 | 0.976909 | 3,264 | | 3,264 | 14 | 3,278 |
| 001-0130 AGRICULTURE EXTENSION | 1 | 0.088810 | 296 | | 296 | 1 | 297 |
| 001-0160 MOSQUITO CONTROL | 9 | 0.799290 | 2,670 | | 2,670 | 11 | 2,681 |
| 001-0170 COUNTY PARKS | 2 | 0.177620 | 592 | | 592 | 2 | 594 |
| 001-0171 LIBRARY COOPERATIVE | 2 | 0.177620 | 592 | | 592 | 2 | 594 |
| 001-0175 TOURIST DISTRICT PARKS | 8 | 0.710480 | 2,373 | | 2,373 | 10 | 2,383 |
| 101-1001 ENGINEERING DEPARTMENT | 18 | 1.598579 | 5,339 | | 5,339 | 25 | 5,364 |
| 101-1002 ROAD DEPARTMENT | 105 | 9.325044 | 31,150 | | 31,150 | 207 | 31,357 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 6 | 0.532860 | 1,779 | | 1,779 | 7 | 1,786 |
| 101-1004 STORMWATER MANAGEMENT | 10 | 0.888099 | 2,966 | | 2,966 | 13 | 2,979 |
| 104-1152 2ND TDT-ADMINISTRATION | 95 | 8.436945 | 28,184 | | 28,184 | 138 | 28,322 |
| 108 E-911 OPERATIONS FUND | 1 | 0.088810 | 296 | | 296 | 1 | 297 |
| 115 UNINCORPORATED PARKS FUND | 15 | 1.332149 | 4,449 | | 4,449 | 20 | 4,469 |
| 411 WATER & SEWER FUND | 56 | 4.973357 | 16,614 | | 16,614 | 78 | 16,692 |
| 421 AIRPORT FUND | 78 | 6.927176 | 23,140 | | 23,140 | 110 | 23,250 |
| 430 SOLID WASTE FUND | 16 | 1.420959 | 4,747 | | 4,747 | 21 | 4,768 |
| 441 INSPECTION FUND | 59 | 5.239787 | 17,505 | | 17,505 | 83 | 17,588 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 35 | 3.108348 | 10,384 | | 10,384 | 48 | 10,432 |
| 501 SELF INSURANCE FUND | 5 | 0.444050 | 1,482 | | 1,482 | 5 | 1,487 |
| 502 FLEET OPERATIONS FUND | 1 | 0.088810 | 296 | | 296 | 1 | 297 |
| Schedule .4 Total for LEGAL SERVICES | 1,126 | 100.000000 | 334,074 | | 334,074 | 925 | 334,999 |

Allocation Basis: NUMBER OF AGENDA ITEMS BY BENEFITING FUND/DEPARTMENT
Allocation Source: FY15 MINUTE TRAQ AGENDA COUNTS - COUNTY ADMINISTRATOR

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-0107 LEGAL SERVICES**

| Receiving Department | Total | LEGAL SERVICES |
|------------------------------------|----------------|----------------|
| 001-0102 COUNTY ADMINISTRATOR | 97,040 | 97,040 |
| 001-0103 PURCHASING DEPARTMENT | 44,208 | 44,208 |
| 001-0104 HUMAN RESOURCES | 5,934 | 5,934 |
| 001-0107 LEGAL SERVICES | 296 | 296 |
| 001-0108 PLANNING DEPARTMENT | 10,432 | 10,432 |
| 001-01114 APPLICATIONS & ADMIN | 2,383 | 2,383 |
| 001-0112 FACILITIES MAINTENANCE | 8,643 | 8,643 |
| 001-0121 EMERGENCY MANAGEMENT | 297 | 297 |
| 001-0122 COUNTY WARNING POINT | 1,786 | 1,786 |
| 001-0124 CODE ENFORCEMENT | 2,979 | 2,979 |
| 001-0125 BEACH SAFETY | 2,086 | 2,086 |
| 001-0126 CORRECTIONS DEPARTMENT | 3,278 | 3,278 |
| 001-0130 AGRICULTURE EXTENSION | 297 | 297 |
| 001-0160 MOSQUITO CONTROL | 2,681 | 2,681 |
| 001-0170 COUNTY PARKS | 594 | 594 |
| 001-0171 LIBRARY COOPERATIVE | 594 | 594 |
| 001-0175 TOURIST DISTRICT PARKS | 2,383 | 2,383 |
| 101-1001 ENGINEERING DEPARTMENT | 5,364 | 5,364 |
| 101-1002 ROAD DEPARTMENT | 31,357 | 31,357 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 1,786 | 1,786 |
| 101-1004 STORMWATER MANAGEMENT | 2,979 | 2,979 |
| 104-1152 2ND TDT-ADMINISTRATION | 28,322 | 28,322 |
| 108 E-911 OPERATIONS FUND | 297 | 297 |
| 115 UNINCORPORATED PARKS FUND | 4,469 | 4,469 |
| 411 WATER & SEWER FUND | 16,692 | 16,692 |
| 421 AIRPORT FUND | 23,250 | 23,250 |
| 430 SOLID WASTE FUND | 4,768 | 4,768 |
| 441 INSPECTION FUND | 17,588 | 17,588 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 10,432 | 10,432 |
| 501 SELF INSURANCE FUND | 1,487 | 1,487 |
| 502 FLEET OPERATIONS FUND | 297 | 297 |
| Direct Bill | 0 | 0 |
| Total | 334,999 | 334,999 |

OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .1 - Nature and Extent of Services
For Department 001-01112 GEOGRAPHICAL INFO SYSTEMS

The Geographic Information Systems (GIS) Division of the Information Technology Department is responsible for managing outside plant fiber optic operations and all GIS-related activities for the County. The GIS Division defines, designs and delivers an organized, shared geospatial-centric information infrastructure that enables the county to manage data and resources using a cost effective county wide enterprise approach. Moreover, the GIS Division provides robust, user friendly access to “on demand” geospatial data and systems for critical government services that affect the citizens of the county.

For cost allocation purposes, **GIS** costs have been functionalized and allocated as follows:

GIS Services - this function includes costs associated with supported specific county departments. These costs have been allocated using the staff cost identified to benefiting funds/departments.

County-wide GIS Support - the costs pertaining to county-wide GIS support are included in this function and allocated based on the number of employees identified to each fund/department.

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 001-01112 GEOGRAPHICAL INFO SYSTEMS**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|--|----------------|----------------|--------------|----------------|
| Expenditures Per Financial Statement: | 701,606 | | | 701,606 |
| Deductions: | | | | |
| COMPUTER EQUIPMENT | <u>-54,358</u> | | | |
| Total Deductions: | -54,358 | | | -54,358 |
| Cost Adjustments: | | | | |
| MAPS & PUBLICATIONS SALES | <u>-96</u> | | | |
| Total Departmental Cost Adjustments: | -96 | | | -96 |
| Inbound Costs: | | | | |
| DEPRECIATION & AMORTIZATION | 2,390 | | 2,390 | |
| 001-0180 CLERK TO THE BCC | 4,444 | 188 | 4,632 | |
| 001-0102 COUNTY ADMINISTRATOR | 6,982 | 1,476 | 8,458 | |
| 001-0104 HUMAN RESOURCES | 4,575 | 428 | 5,003 | |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | | 1,440 | 1,440 | |
| 001-01113 SYSTEMS AND NETWORKING | | 38,978 | 38,978 | |
| 001-01114 APPLICATIONS & ADMIN | | 231,455 | 231,455 | |
| 001-01115 TELECOMMUNICATIONS | | 1,288 | 1,288 | |
| 001-0114 GEN SERV-OTHER | | <u>7,377</u> | <u>7,377</u> | |
| Total Allocated Additions: | <u>18,391</u> | <u>282,630</u> | 301,021 | 301,021 |
| Total To Be Allocated: | <u>665,543</u> | <u>282,630</u> | | <u>948,173</u> |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-01112 GEOGRAPHICAL INFO SYSTEMS**

| | Total | G&A | GIS SERVICES | COUNTY-WIDE GIS SUPPORT |
|--------------------------------------|----------|----------|--------------|-------------------------|
| Wages & Benefits | | | | |
| SALARIES/WAGES-FULL-TIME | 444,206 | 30,206 | 298,018 | 115,982 |
| Other Expense & Cost | | | | |
| FICA TAXES | 33,590 | 2,284 | 22,536 | 8,770 |
| RETIREMENT CONTRIBUTIONS | 35,327 | 2,402 | 23,701 | 9,224 |
| LIFE & HEALTH INSURANCE | 57,444 | 3,906 | 38,539 | 14,999 |
| CONTRA L&H INS (REBATE) | (2,840) | (193) | (1,905) | (742) |
| WORKERS' COMPENSATION | 2,185 | 149 | 1,465 | 571 |
| CS-UNIFORMS | 0 | 0 | 0 | 0 |
| TRAVEL IN-COUNTY | 850 | 58 | 570 | 222 |
| TRAVEL OUT-OF-COUNTY | 327 | 22 | 220 | 85 |
| TRAVEL LODGING EXPENSES | 614 | 42 | 412 | 160 |
| CELLULAR PHONES/PAGERS | 5,154 | 350 | 3,458 | 1,346 |
| POSTAGE/FREIGHT CHARGES | 0 | 0 | 0 | 0 |
| R/L-FLEET VEHICLES | 390 | 27 | 261 | 102 |
| INSURANCE-OTHER | 7,003 | 476 | 4,699 | 1,828 |
| RM-OFFICE MACHINES | 761 | 52 | 510 | 199 |
| RM-EQUIPMENT | 37,006 | 2,516 | 24,828 | 9,662 |
| RM-VEHICLES-FLEET | 5,359 | 364 | 3,596 | 1,399 |
| PRINTING & BINDING | 0 | 0 | 0 | 0 |
| MISCELLANEOUS CHARGES | 39 | 3 | 26 | 10 |
| JOB LISTING EXPENSES | 0 | 0 | 0 | 0 |
| MOTOR VEHICLE REPORTS | 16 | 1 | 11 | 4 |
| BACKGROUND CHECKS | 142 | 10 | 95 | 37 |
| OFFICE SUPPLIES | 1,487 | 101 | 998 | 388 |
| FLEET FUEL | 7,486 | 509 | 5,022 | 1,955 |
| PROTECTIVE APPAREL | 434 | 30 | 291 | 113 |
| COMPUTER SUPPLIES | 2,909 | 198 | 1,951 | 760 |
| COMPUTER SOFTWARE | 4,622 | 314 | 3,101 | 1,207 |
| OTHER SUPPLIES | 913 | 62 | 613 | 238 |
| BOOK/PUB/SUB/MEMBERSHIPS | 0 | 0 | 0 | 0 |
| TRAINING/EDUCATION EXPENS | 1,824 | 124 | 1,224 | 476 |
| *COMPUTER EQUIPMENT | 54,358 | 0 | 0 | 0 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | 701,606 | | | |
| Deductions | | | | |
| *Total Disallowed Costs | (54,358) | 0 | 0 | 0 |
| Cost Adjustments | | | | |
| MAPS & PUBLICATIONS SALES | (96) | (96) | 0 | 0 |
| Functional Cost | | | | |
| Functional Cost | 647,152 | 43,917 | 434,240 | 168,995 |
| Allocation Step 1 | | | | |
| Inbound - All Others | 18,391 | 0 | 18,391 | 0 |
| Reallocate Admin Costs | | (43,917) | 43,917 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 665,543 | 0 | 496,548 | 168,995 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-01112 GEOGRAPHICAL INFO SYSTEMS**

| | Total | G&A | GIS SERVICES | COUNTY-WIDE GIS SUPPORT |
|--|---------|-----|--------------|-------------------------|
| Allocation Step 2 | | | | |
| Inbound - All Others | 282,630 | 0 | 282,630 | 0 |
| 2nd Allocation | 282,630 | 0 | 282,630 | 0 |
| Total For 001-01112 GEOGRAPHICAL INFO SYSTEMS | | | | |
| Schedule .3 Total | 948,173 | 0 | 779,178 | 168,995 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01112 GEOGRAPHICAL INFO SYSTEMS**

Activity - GIS SERVICES

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|-------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 001-0101 BOARD COUNTY COMMISSIONER | 1,164.64 | 0.315505 | 1,565 | | 1,565 | | 1,565 |
| 001-0102 COUNTY ADMINISTRATOR | 2,914.80 | 0.789629 | 3,920 | | 3,920 | | 3,920 |
| 001-0108 PLANNING DEPARTMENT | 45,401.08 | 12.299306 | 61,070 | | 61,070 | 35,144 | 96,214 |
| 001-0181 PROPERTY APPRAISER | 30,080.51 | 8.148912 | 40,464 | | 40,464 | 23,289 | 63,753 |
| 001-0183 SHERIFF | 21,281.76 | 5.765301 | 28,627 | | 28,627 | 16,476 | 45,103 |
| 001-0184 SUPERVISOR OF ELECTIONS | 4,967.65 | 1.345753 | 6,682 | | 6,682 | 3,843 | 10,525 |
| 101-1001 ENGINEERING DEPARTMENT | 53,342.56 | 14.450680 | 71,754 | | 71,754 | 41,292 | 113,046 |
| 104-1152 2ND TDT-ADMINISTRATION | 21,271.73 | 5.762584 | 28,612 | | 28,612 | 16,467 | 45,079 |
| 411 WATER & SEWER FUND | 119,239.40 | 32.302357 | 160,407 | | 160,407 | 92,335 | 252,742 |
| 421 AIRPORT FUND | 8,080.60 | 2.189062 | 10,868 | | 10,868 | 6,252 | 17,120 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 61,390.56 | 16.630911 | 82,579 | | 82,579 | 47,532 | 130,111 |
| Schedule .4 Total for GIS SERVICES | 369,135.29 | 100.000000 | 496,548 | | 496,548 | 282,630 | 779,178 |

Allocation Basis: STAFF COST IDENTIFIED TO BENEFITING FUND/DEPARTMENT
Allocation Source: GIS STAFF ANALYSIS

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01112 GEOGRAPHICAL INFO SYSTEMS**

Activity - COUNTY-WIDE GIS SUPPORT

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001-0101 BOARD COUNTY COMMISSIONER | 11.00 | 1.171471 | 1,980 | | 1,980 | | 1,980 |
| 001-0102 COUNTY ADMINISTRATOR | 5.57 | 0.593191 | 1,002 | | 1,002 | | 1,002 |
| 001-0103 PURCHASING DEPARTMENT | 7.00 | 0.745482 | 1,260 | | 1,260 | | 1,260 |
| 001-0104 HUMAN RESOURCES | 9.39 | 1.000011 | 1,690 | | 1,690 | | 1,690 |
| 001-0108 PLANNING DEPARTMENT | 9.00 | 0.958477 | 1,620 | | 1,620 | | 1,620 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 8.00 | 0.851979 | 1,440 | | 1,440 | | 1,440 |
| 001-01113 SYSTEMS AND NETWORKING | 7.00 | 0.745482 | 1,260 | | 1,260 | | 1,260 |
| 001-01114 APPLICATIONS & ADMIN | 5.00 | 0.532487 | 900 | | 900 | | 900 |
| 001-0112 FACILITIES MAINTENANCE | 52.55 | 5.596439 | 9,458 | | 9,458 | | 9,458 |
| 001-0121 EMERGENCY MANAGEMENT | 3.00 | 0.319492 | 540 | | 540 | | 540 |
| 001-0122 COUNTY WARNING POINT | 24.00 | 2.555938 | 4,319 | | 4,319 | | 4,319 |
| 001-0124 CODE ENFORCEMENT | 2.45 | 0.260919 | 441 | | 441 | | 441 |
| 001-0125 BEACH SAFETY | 26.89 | 2.863715 | 4,840 | | 4,840 | | 4,840 |
| 001-0126 CORRECTIONS DEPARTMENT | 137.28 | 14.619967 | 24,705 | | 24,705 | | 24,705 |
| 001-0130 AGRICULTURE EXTENSION | 11.00 | 1.171471 | 1,980 | | 1,980 | | 1,980 |
| 001-0151 VETERANS SERVICE | 3.00 | 0.319492 | 540 | | 540 | | 540 |
| 001-0160 MOSQUITO CONTROL | 8.49 | 0.904163 | 1,528 | | 1,528 | | 1,528 |
| 001-0170 COUNTY PARKS | 1.86 | 0.198085 | 335 | | 335 | | 335 |
| 001-0171 LIBRARY COOPERATIVE | 1.00 | 0.106497 | 180 | | 180 | | 180 |
| 001-0175 TOURIST DISTRICT PARKS | 7.00 | 0.745482 | 1,260 | | 1,260 | | 1,260 |
| 001-0184 SUPERVISOR OF ELECTIONS | 16.00 | 1.703959 | 2,880 | | 2,880 | | 2,880 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 4.55 | 0.484563 | 819 | | 819 | | 819 |
| 001-7XXXXX GRANTS | 6.31 | 0.671999 | 1,136 | | 1,136 | | 1,136 |
| 101-1001 ENGINEERING DEPARTMENT | 16.03 | 1.707153 | 2,885 | | 2,885 | | 2,885 |
| 101-1002 ROAD DEPARTMENT | 94.09 | 10.020341 | 16,934 | | 16,934 | | 16,934 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 5.00 | 0.532487 | 900 | | 900 | | 900 |
| 101-1004 STORMWATER MANAGEMENT | 8.82 | 0.939307 | 1,587 | | 1,587 | | 1,587 |
| 101 TRANSPORTATION TF GRANTS | 1.00 | 0.106497 | 180 | | 180 | | 180 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 1.00 | 0.106497 | 180 | | 180 | | 180 |
| 104-1152 2ND TDT-ADMINISTRATION | 11.50 | 1.224720 | 2,070 | | 2,070 | | 2,070 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 6.00 | 0.638984 | 1,080 | | 1,080 | | 1,080 |
| 104-1173 3RD TDT-C.C. O & M | 23.50 | 2.502689 | 4,229 | | 4,229 | | 4,229 |
| 104-1175 1ST TDT-BEACHES & PARKS | 3.00 | 0.319492 | 540 | | 540 | | 540 |
| 108 E-911 OPERATIONS FUND | 6.00 | 0.638984 | 1,080 | | 1,080 | | 1,080 |
| 115 UNINCORPORATED PARKS FUND | 13.43 | 1.430260 | 2,417 | | 2,417 | | 2,417 |
| 119 PRISONER BENEFIT FUND | 2.90 | 0.308842 | 522 | | 522 | | 522 |
| 120 ADDITIONAL COURT COST FUND | 6.14 | 0.653894 | 1,105 | | 1,105 | | 1,105 |
| 411 WATER & SEWER FUND | 130.73 | 13.922406 | 23,528 | | 23,528 | | 23,528 |
| 421 AIRPORT FUND | 52.00 | 5.537865 | 9,359 | | 9,359 | | 9,359 |
| 430 SOLID WASTE FUND | 14.19 | 1.511198 | 2,554 | | 2,554 | | 2,554 |
| 441 INSPECTION FUND | 15.21 | 1.619826 | 2,737 | | 2,737 | | 2,737 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 136.11 | 14.495362 | 24,496 | | 24,496 | | 24,496 |
| 501 SELF INSURANCE FUND | 3.00 | 0.319492 | 540 | | 540 | | 540 |
| 502 FLEET OPERATIONS FUND | 22.00 | 2.342943 | 3,959 | | 3,959 | | 3,959 |
| Schedule .4 Total for COUNTY-WIDE GIS SUPPORT | 938.99 | 100.000000 | 168,995 | | 168,995 | 0 | 168,995 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01112 GEOGRAPHICAL INFO SYSTEMS**

Activity - COUNTY-WIDE GIS SUPPORT

Allocation Basis: NUMBER OF EMPLOYEES BY FUND/DEPARTMENT (EXCLUDING POLL WORKERS)
Allocation Source: FY15 PAYROLL REPORT - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-01112 GEOGRAPHICAL INFO SYSTEMS**

| Receiving Department | Total | GIS SERVICES | COUNTY-WIDE GIS SUPPORT |
|-------------------------------------|---------|--------------|-------------------------|
| 001-0101 BOARD COUNTY COMMISSIONER | 3,545 | 1,565 | 1,980 |
| 001-0102 COUNTY ADMINISTRATOR | 4,922 | 3,920 | 1,002 |
| 001-0103 PURCHASING DEPARTMENT | 1,260 | 0 | 1,260 |
| 001-0104 HUMAN RESOURCES | 1,690 | 0 | 1,690 |
| 001-0108 PLANNING DEPARTMENT | 97,834 | 96,214 | 1,620 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 1,440 | 0 | 1,440 |
| 001-01113 SYSTEMS AND NETWORKING | 1,260 | 0 | 1,260 |
| 001-01114 APPLICATIONS & ADMIN | 900 | 0 | 900 |
| 001-0112 FACILITIES MAINTENANCE | 9,458 | 0 | 9,458 |
| 001-0121 EMERGENCY MANAGEMENT | 540 | 0 | 540 |
| 001-0122 COUNTY WARNING POINT | 4,319 | 0 | 4,319 |
| 001-0124 CODE ENFORCEMENT | 441 | 0 | 441 |
| 001-0125 BEACH SAFETY | 4,840 | 0 | 4,840 |
| 001-0126 CORRECTIONS DEPARTMENT | 24,705 | 0 | 24,705 |
| 001-0130 AGRICULTURE EXTENSION | 1,980 | 0 | 1,980 |
| 001-0151 VETERANS SERVICE | 540 | 0 | 540 |
| 001-0160 MOSQUITO CONTROL | 1,528 | 0 | 1,528 |
| 001-0170 COUNTY PARKS | 335 | 0 | 335 |
| 001-0171 LIBRARY COOPERATIVE | 180 | 0 | 180 |
| 001-0175 TOURIST DISTRICT PARKS | 1,260 | 0 | 1,260 |
| 001-0181 PROPERTY APPRAISER | 63,753 | 63,753 | 0 |
| 001-0183 SHERIFF | 45,103 | 45,103 | 0 |
| 001-0184 SUPERVISOR OF ELECTIONS | 13,405 | 10,525 | 2,880 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 819 | 0 | 819 |
| 001-7XXXXX GRANTS | 1,136 | 0 | 1,136 |
| 101-1001 ENGINEERING DEPARTMENT | 115,931 | 113,046 | 2,885 |
| 101-1002 ROAD DEPARTMENT | 16,934 | 0 | 16,934 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 900 | 0 | 900 |
| 101-1004 STORMWATER MANAGEMENT | 1,587 | 0 | 1,587 |
| 101 TRANSPORTATION TF GRANTS | 180 | 0 | 180 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 180 | 0 | 180 |
| 104-1152 2ND TDT-ADMINISTRATION | 47,149 | 45,079 | 2,070 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 1,080 | 0 | 1,080 |
| 104-1173 3RD TDT-C.C. O & M | 4,229 | 0 | 4,229 |
| 104-1175 1ST TDT-BEACHES & PARKS | 540 | 0 | 540 |
| 108 E-911 OPERATIONS FUND | 1,080 | 0 | 1,080 |
| 115 UNINCORPORATED PARKS FUND | 2,417 | 0 | 2,417 |
| 119 PRISONER BENEFIT FUND | 522 | 0 | 522 |
| 120 ADDITIONAL COURT COST FUND | 1,105 | 0 | 1,105 |
| 411 WATER & SEWER FUND | 276,270 | 252,742 | 23,528 |
| 421 AIRPORT FUND | 26,479 | 17,120 | 9,359 |
| 430 SOLID WASTE FUND | 2,554 | 0 | 2,554 |
| 441 INSPECTION FUND | 2,737 | 0 | 2,737 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 154,607 | 130,111 | 24,496 |
| 501 SELF INSURANCE FUND | 540 | 0 | 540 |
| 502 FLEET OPERATIONS FUND | 3,959 | 0 | 3,959 |
| Direct Bill | 0 | 0 | 0 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-01112 GEOGRAPHICAL INFO SYSTEMS**

| Receiving Department | Total | GIS SERVICES | COUNTY-WIDE GIS SUPPORT |
|----------------------|---------|--------------|----------------------------|
| Total | 948,173 | 779,178 | 168,995 |

OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .1 - Nature and Extent of Services
For Department 001-01113 SYSTEMS AND NETWORKING

The Systems and Networking Division of the Information Technology Department maintains technical communication architecture utilizing a multiple fiber ring network. Work is coordinated through the Systems And Networks Administrator to ensure proper functioning of network topology and routers. This division also configures and maintains the County Fiber Cisco switches, over 60 servers including the County's Web Server and Intranet/E-mail Servers. Security for the County's network is also a responsibility of this division as well as support to over six hundred clients that continually access the system.

For cost allocation purposes, the costs of **Systems and Networking** have been functionalized and allocated as follows:

Help Desk - costs relating to the County Help Desk function have been allocated based on the number of VoIP phones by benefiting fund/department.

Server Operations - the costs associated with Server Operations are included in this function and allocated using the number of servers supported by benefiting fund/department.

Enterprise Operations - costs of Enterprise Operations are separately identified and allocated using the percentage of support identified to benefiting funds/departments.

Network Connectivity - costs pertaining to Network Connectivity have been allocated based on the number of employees identified to benefiting funds/departments (excluding poll workers).

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 001-01113 SYSTEMS AND NETWORKING**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|--|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 670,773 | | | 670,773 |
| Deductions: | | | | |
| COMPUTER EQUIPMENT | -44,491 | | | |
| Total Deductions: | -44,491 | | | -44,491 |
| Inbound Costs: | | | | |
| 001-0180 CLERK TO THE BCC | 4,341 | 185 | 4,526 | |
| 001-0102 COUNTY ADMINISTRATOR | 6,108 | 1,296 | 7,404 | |
| 001-0104 HUMAN RESOURCES | 4,002 | 372 | 4,374 | |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 1,260 | | 1,260 | |
| 001-01113 SYSTEMS AND NETWORKING | | 29,601 | 29,601 | |
| 001-01114 APPLICATIONS & ADMIN | | 163,421 | 163,421 | |
| 001-01115 TELECOMMUNICATIONS | | 1,190 | 1,190 | |
| 001-0114 GEN SERV-OTHER | | 6,846 | 6,846 | |
| Total Allocated Additions: | 15,711 | 202,911 | 218,622 | 218,622 |
| Total To Be Allocated: | 641,993 | 202,911 | | 844,904 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-01113 SYSTEMS AND NETWORKING**

| | Total | G&A | HELP DESK | SERVER OPERATIONS | ENTERPRISE OPERATIONS |
|---|----------|----------|-----------|-------------------|-----------------------|
| Wages & Benefits | | | | | |
| SALARIES/WAGES-FULL-TIME | 383,136 | 56,206 | 132,374 | 65,286 | 59,578 |
| Other Expense & Cost | | | | | |
| FICA TAXES | 29,542 | 4,334 | 10,206 | 5,034 | 4,594 |
| RETIREMENT CONTRIBUTIONS | 27,829 | 4,083 | 9,615 | 4,742 | 4,327 |
| LIFE & HEALTH INSURANCE | 33,449 | 4,907 | 11,557 | 5,700 | 5,201 |
| CONTRA L&H INS (REBATE) | (1,440) | (211) | (498) | (245) | (224) |
| WORKERS' COMPENSATION | 987 | 145 | 341 | 168 | 153 |
| PS-CONSULTANT | 1,587 | 233 | 548 | 270 | 247 |
| TRAVEL IN-COUNTY | 85 | 12 | 31 | 14 | 13 |
| CELLULAR PHONES/PAGERS | 3,281 | 481 | 1,134 | 559 | 510 |
| POSTAGE/FREIGHT CHARGES | 34 | 5 | 12 | 6 | 5 |
| R/L-FLEET VEHICLES | 30 | 4 | 11 | 5 | 5 |
| INSURANCE-OTHER | 8,115 | 1,190 | 2,804 | 1,383 | 1,262 |
| RM-EQUIPMENT | 120,296 | 17,647 | 41,563 | 20,498 | 18,706 |
| RM-VEHICLES-FLEET | 216 | 32 | 74 | 37 | 34 |
| PRINTING & BINDING | 0 | 0 | 0 | 0 | 0 |
| JOB LISTING EXPENSES | 0 | 0 | 0 | 0 | 0 |
| MOTOR VEHICLE REPORTS | 16 | 2 | 6 | 3 | 2 |
| BACKGROUND CHECKS | 56 | 8 | 19 | 10 | 9 |
| OFFICE SUPPLIES | 1,060 | 156 | 365 | 181 | 165 |
| FLEET FUEL | 235 | 34 | 81 | 40 | 37 |
| CLOTHING/WEARING APPAREL | 28 | 4 | 10 | 5 | 4 |
| COMPUTER SUPPLIES | 15,974 | 2,343 | 5,519 | 2,722 | 2,484 |
| BOOK/PUB/SUB/MEMBERSHIPS | 239 | 35 | 83 | 41 | 37 |
| TRAINING/EDUCATION EXPENS | 1,527 | 224 | 528 | 260 | 237 |
| *COMPUTER EQUIPMENT | 44,491 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 670,773 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | (44,491) | 0 | 0 | 0 | 0 |
| Functional Cost | 626,282 | 91,874 | 216,383 | 106,719 | 97,386 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 15,711 | 0 | 15,711 | 0 | 0 |
| Reallocate Admin Costs | | (91,874) | 91,874 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 641,993 | 0 | 323,968 | 106,719 | 97,386 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 202,911 | 0 | 202,911 | 0 | 0 |
| 2nd Allocation | 202,911 | 0 | 202,911 | 0 | 0 |
| Total For 001-01113 SYSTEMS AND NETWORKING | | | | | |
| Schedule .3 Total | 844,904 | 0 | 526,879 | 106,719 | 97,386 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-01113 SYSTEMS AND NETWORKING**

| | NETWORK CONNECTIVITY |
|---|-------------------------|
| <hr/> | |
| Wages & Benefits | |
| ----- SALARIES/WAGES-FULL-TIME | 69,692 |
| Other Expense & Cost | |
| ----- FICA TAXES | 5,374 |
| RETIREMENT CONTRIBUTIONS | 5,062 |
| LIFE & HEALTH INSURANCE | 6,084 |
| CONTRA L&H INS (REBATE) | (262) |
| WORKERS' COMPENSATION | 180 |
| PS-CONSULTANT | 289 |
| TRAVEL IN-COUNTY | 15 |
| CELLULAR PHONES/PAGERS | 597 |
| POSTAGE/FREIGHT CHARGES | 6 |
| R/L-FLEET VEHICLES | 5 |
| INSURANCE-OTHER | 1,476 |
| RM-EQUIPMENT | 21,882 |
| RM-VEHICLES-FLEET | 39 |
| PRINTING & BINDING | 0 |
| JOB LISTING EXPENSES | 0 |
| MOTOR VEHICLE REPORTS | 3 |
| BACKGROUND CHECKS | 10 |
| OFFICE SUPPLIES | 193 |
| FLEET FUEL | 43 |
| CLOTHING/WEARING APPAREL | 5 |
| COMPUTER SUPPLIES | 2,906 |
| BOOK/PUB/SUB/MEMBERSHIPS | 43 |
| TRAINING/EDUCATION EXPENS | 278 |
| *COMPUTER EQUIPMENT | 0 |
| Departmental Total | |
| ----- Expenditures Per Financial Statement | |
| Deductions | |
| ----- *Total Disallowed Costs | 0 |
| Functional Cost | 113,920 |
| Allocation Step 1 | |
| ----- Inbound - All Others | 0 |
| Reallocate Admin Costs | 0 |
| Unallocated Costs | 0 |
| 1st Allocation | 113,920 |
| Allocation Step 2 | |
| ----- Inbound - All Others | 0 |
| 2nd Allocation | 0 |
| Total For 001-01113 SYSTEMS AND NETWORKING | |
| ----- Schedule .3 Total | 113,920 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01113 SYSTEMS AND NETWORKING**

Activity - HELP DESK

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 001-0180 CLERK TO THE BCC | 1.00 | 1.000000 | 3,240 | | 3,240 | | 3,240 |
| 001-0101 BOARD COUNTY COMMISSIONER | 0.50 | 0.500000 | 1,619 | | 1,619 | | 1,619 |
| 001-0102 COUNTY ADMINISTRATOR | 0.50 | 0.500000 | 1,619 | | 1,619 | | 1,619 |
| 001-0103 PURCHASING DEPARTMENT | 2.00 | 2.000000 | 6,480 | | 6,480 | | 6,480 |
| 001-0104 HUMAN RESOURCES | 2.00 | 2.000000 | 6,480 | | 6,480 | | 6,480 |
| 001-0108 PLANNING DEPARTMENT | 3.04 | 3.040000 | 9,850 | | 9,850 | 6,558 | 16,408 |
| 001-0112 FACILITIES MAINTENANCE | 2.00 | 2.000000 | 6,480 | | 6,480 | 4,315 | 10,795 |
| 001-0116 TAX COLLECTOR OPERATING | 1.00 | 1.000000 | 3,240 | | 3,240 | 2,158 | 5,398 |
| 001-0121 EMERGENCY MANAGEMENT | 0.18 | 0.180000 | 580 | | 580 | 386 | 966 |
| 001-0122 COUNTY WARNING POINT | 1.47 | 1.470000 | 4,764 | | 4,764 | 3,172 | 7,936 |
| 001-0124 CODE ENFORCEMENT | 0.83 | 0.830000 | 2,687 | | 2,687 | 1,789 | 4,476 |
| 001-0125 BEACH SAFETY | 1.65 | 1.650000 | 5,345 | | 5,345 | 3,559 | 8,904 |
| 001-0126 CORRECTIONS DEPARTMENT | 11.00 | 11.000000 | 35,627 | | 35,627 | 23,798 | 59,425 |
| 001-0130 AGRICULTURE EXTENSION | 2.00 | 2.000000 | 6,480 | | 6,480 | 4,315 | 10,795 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 5.00 | 5.000000 | 16,200 | | 16,200 | 10,793 | 26,993 |
| 001-0151 VETERANS SERVICE | 1.00 | 1.000000 | 3,240 | | 3,240 | 2,158 | 5,398 |
| 001-0160 MOSQUITO CONTROL | 2.00 | 2.000000 | 6,480 | | 6,480 | 4,315 | 10,795 |
| 001-0171 LIBRARY COOPERATIVE | 5.00 | 5.000000 | 16,200 | | 16,200 | 10,793 | 26,993 |
| 001-0181 PROPERTY APPRAISER | 3.00 | 3.000000 | 9,720 | | 9,720 | 6,473 | 16,193 |
| 001-0183 SHERIFF | 2.00 | 2.000000 | 6,480 | | 6,480 | 4,315 | 10,795 |
| 001-0184 SUPERVISOR OF ELECTIONS | 3.00 | 3.000000 | 9,720 | | 9,720 | 6,473 | 16,193 |
| 001-0601 STATE ATTORNEY OFFICE | 0.50 | 0.500000 | 1,619 | | 1,619 | 1,075 | 2,694 |
| 001-0602 PUBLIC DEFENDER OFFICE | 0.50 | 0.500000 | 1,619 | | 1,619 | 1,075 | 2,694 |
| 001-0603 COURT ADMINISTRATION | 2.00 | 2.000000 | 6,480 | | 6,480 | 4,315 | 10,795 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 1.00 | 1.000000 | 3,240 | | 3,240 | 2,158 | 5,398 |
| 101-1002 ROAD DEPARTMENT | 2.00 | 2.000000 | 6,480 | | 6,480 | 4,315 | 10,795 |
| 104-1152 2ND TDT-ADMINISTRATION | 7.00 | 7.000000 | 22,679 | | 22,679 | 15,112 | 37,791 |
| 108 E-911 OPERATIONS FUND | 0.37 | 0.370000 | 1,198 | | 1,198 | 795 | 1,993 |
| 411 WATER & SEWER FUND | 11.00 | 11.000000 | 35,637 | | 35,637 | 23,745 | 59,382 |
| 421 AIRPORT FUND | 7.00 | 7.000000 | 22,679 | | 22,679 | 15,112 | 37,791 |
| 430 SOLID WASTE FUND | 2.00 | 2.000000 | 6,480 | | 6,480 | 4,315 | 10,795 |
| 441 INSPECTION FUND | 5.13 | 5.130000 | 16,620 | | 16,620 | 11,073 | 27,693 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 8.33 | 8.330000 | 26,986 | | 26,986 | 17,978 | 44,964 |
| 501 SELF INSURANCE FUND | 1.00 | 1.000000 | 3,240 | | 3,240 | 2,158 | 5,398 |
| 502 FLEET OPERATIONS FUND | 2.00 | 2.000000 | 6,480 | | 6,480 | 4,315 | 10,795 |
| Schedule .4 Total for HELP DESK | 100.00 | 100.000000 | 323,968 | | 323,968 | 202,911 | 526,879 |

Allocation Basis: PERCENTAGE OF HELP DESK ASSISTANCE BY BENEFITING FUND/DEPARTMENT
Allocation Source: HELP DESK STATISTICS - INFORMATION TECHNOLOGY

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01113 SYSTEMS AND NETWORKING**

Activity - SERVER OPERATIONS

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001-0101 BOARD COUNTY COMMISSIONER | 0.34 | 0.232877 | 249 | | 249 | | 249 |
| 001-0102 COUNTY ADMINISTRATOR | 0.33 | 0.226027 | 241 | | 241 | | 241 |
| 001-0103 PURCHASING DEPARTMENT | 0.34 | 0.232877 | 249 | | 249 | | 249 |
| 001-0104 HUMAN RESOURCES | 0.33 | 0.226027 | 241 | | 241 | | 241 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 52.00 | 35.616434 | 38,007 | | 38,007 | | 38,007 |
| 001-01113 SYSTEMS AND NETWORKING | 36.67 | 25.116438 | 26,804 | | 26,804 | | 26,804 |
| 001-01114 APPLICATIONS & ADMIN | 10.00 | 6.849315 | 7,310 | | 7,310 | | 7,310 |
| 001-0121 EMERGENCY MANAGEMENT | 3.00 | 2.054795 | 2,193 | | 2,193 | | 2,193 |
| 001-0122 COUNTY WARNING POINT | 6.00 | 4.109589 | 4,386 | | 4,386 | | 4,386 |
| 001-0126 CORRECTIONS DEPARTMENT | 3.00 | 2.054795 | 2,193 | | 2,193 | | 2,193 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 3.00 | 2.054795 | 2,193 | | 2,193 | | 2,193 |
| 001-0160 MOSQUITO CONTROL | 1.00 | 0.684932 | 731 | | 731 | | 731 |
| 001-0171 LIBRARY COOPERATIVE | 7.00 | 4.794521 | 5,117 | | 5,117 | | 5,117 |
| 001-0184 SUPERVISOR OF ELECTIONS | 1.00 | 0.684932 | 731 | | 731 | | 731 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 0.66 | 0.452055 | 482 | | 482 | | 482 |
| 101-1001 ENGINEERING DEPARTMENT | 2.00 | 1.369863 | 1,462 | | 1,462 | | 1,462 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 1.00 | 0.684932 | 731 | | 731 | | 731 |
| 104-1152 2ND TDT-ADMINISTRATION | 2.00 | 1.369863 | 1,462 | | 1,462 | | 1,462 |
| 104-1173 3RD TDT-C.C. O & M | 4.00 | 2.739726 | 2,924 | | 2,924 | | 2,924 |
| 120 ADDITIONAL COURT COST FUND | 3.00 | 2.054795 | 2,193 | | 2,193 | | 2,193 |
| 411 WATER & SEWER FUND | 1.00 | 0.684932 | 731 | | 731 | | 731 |
| 421 AIRPORT FUND | 3.00 | 2.054795 | 2,193 | | 2,193 | | 2,193 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 2.00 | 1.369863 | 1,462 | | 1,462 | | 1,462 |
| 501 SELF INSURANCE FUND | 0.33 | 0.226027 | 241 | | 241 | | 241 |
| 502 FLEET OPERATIONS FUND | 2.00 | 1.369863 | 1,462 | | 1,462 | | 1,462 |
| ALL OTHER | 1.00 | 0.684932 | 731 | | 731 | | 731 |
| Schedule .4 Total for SERVER OPERATIONS | 146.00 | 100.000000 | 106,719 | | 106,719 | 0 | 106,719 |

Allocation Basis: NUMBER OF SERVERS SUPPORTED BY BENEFITING FUND/DEPARTMENT
Allocation Source: IT SERVERS - INFORMATION TECHNOLOGY

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01113 SYSTEMS AND NETWORKING**

Activity - ENTERPRISE OPERATIONS

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 001-0101 BOARD COUNTY COMMISSIONER | 1.00 | 1.000000 | 974 | | 974 | | 974 |
| 001-0102 COUNTY ADMINISTRATOR | 1.00 | 1.000000 | 974 | | 974 | | 974 |
| 001-0103 PURCHASING DEPARTMENT | 2.00 | 2.000000 | 1,948 | | 1,948 | | 1,948 |
| 001-0104 HUMAN RESOURCES | 2.00 | 2.000000 | 1,948 | | 1,948 | | 1,948 |
| 001-0108 PLANNING DEPARTMENT | 3.04 | 3.040000 | 2,961 | | 2,961 | | 2,961 |
| 001-01113 SYSTEMS AND NETWORKING | 2.00 | 2.000000 | 1,948 | | 1,948 | | 1,948 |
| 001-0121 EMERGENCY MANAGEMENT | 0.20 | 0.200000 | 195 | | 195 | | 195 |
| 001-0122 COUNTY WARNING POINT | 1.59 | 1.590000 | 1,548 | | 1,548 | | 1,548 |
| 001-0124 CODE ENFORCEMENT | 0.83 | 0.830000 | 808 | | 808 | | 808 |
| 001-0125 BEACH SAFETY | 1.78 | 1.780000 | 1,733 | | 1,733 | | 1,733 |
| 001-0126 CORRECTIONS DEPARTMENT | 12.00 | 12.000000 | 11,684 | | 11,684 | | 11,684 |
| 001-0130 AGRICULTURE EXTENSION | 3.00 | 3.000000 | 2,922 | | 2,922 | | 2,922 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 6.00 | 6.000000 | 5,843 | | 5,843 | | 5,843 |
| 001-0151 VETERANS SERVICE | 1.00 | 1.000000 | 974 | | 974 | | 974 |
| 001-0160 MOSQUITO CONTROL | 0.49 | 0.490000 | 477 | | 477 | | 477 |
| 001-0170 COUNTY PARKS | 0.11 | 0.110000 | 107 | | 107 | | 107 |
| 001-0171 LIBRARY COOPERATIVE | 6.00 | 6.000000 | 5,843 | | 5,843 | | 5,843 |
| 001-0175 TOURIST DISTRICT PARKS | 0.40 | 0.400000 | 390 | | 390 | | 390 |
| 001-0184 SUPERVISOR OF ELECTIONS | 3.00 | 3.000000 | 2,922 | | 2,922 | | 2,922 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 1.00 | 1.000000 | 974 | | 974 | | 974 |
| 101-1001 ENGINEERING DEPARTMENT | 0.92 | 0.920000 | 896 | | 896 | | 896 |
| 101-1002 ROAD DEPARTMENT | 5.42 | 5.420000 | 5,278 | | 5,278 | | 5,278 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 0.29 | 0.290000 | 282 | | 282 | | 282 |
| 101-1004 STORMWATER MANAGEMENT | 0.51 | 0.510000 | 497 | | 497 | | 497 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 0.15 | 0.150000 | 146 | | 146 | | 146 |
| 104-1152 2ND TDT-ADMINISTRATION | 1.79 | 1.790000 | 1,743 | | 1,743 | | 1,743 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 0.93 | 0.930000 | 906 | | 906 | | 906 |
| 104-1173 3RD TDT-C.C. O & M | 3.66 | 3.660000 | 3,564 | | 3,564 | | 3,564 |
| 104-1175 1ST TDT-BEACHES & PARKS | 0.47 | 0.470000 | 458 | | 458 | | 458 |
| 108 E-911 OPERATIONS FUND | 0.40 | 0.400000 | 390 | | 390 | | 390 |
| 115 UNINCORPORATED PARKS FUND | 0.77 | 0.770000 | 750 | | 750 | | 750 |
| 411 WATER & SEWER FUND | 12.00 | 12.000000 | 11,686 | | 11,686 | | 11,686 |
| 421 AIRPORT FUND | 7.00 | 7.000000 | 6,817 | | 6,817 | | 6,817 |
| 430 SOLID WASTE FUND | 0.82 | 0.820000 | 799 | | 799 | | 799 |
| 441 INSPECTION FUND | 5.13 | 5.130000 | 4,996 | | 4,996 | | 4,996 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 9.03 | 9.030000 | 8,794 | | 8,794 | | 8,794 |
| 501 SELF INSURANCE FUND | 1.00 | 1.000000 | 974 | | 974 | | 974 |
| 502 FLEET OPERATIONS FUND | 1.27 | 1.270000 | 1,237 | | 1,237 | | 1,237 |
| Schedule .4 Total for ENTERPRISE OPERATIONS | 100.00 | 100.000000 | 97,386 | | 97,386 | 0 | 97,386 |

Allocation Basis: PERCENTAGE OF SUPPORT BY BENEFITING FUND/DEPARTMENT
Allocation Source: ENTERPRISE SERVICES BREAKDOWN - INFORMATION TECHNOLOGY

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01113 SYSTEMS AND NETWORKING**

Activity - NETWORK CONNECTIVITY

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001-0101 BOARD COUNTY COMMISSIONER | 11.00 | 1.171471 | 1,335 | | 1,335 | | 1,335 |
| 001-0102 COUNTY ADMINISTRATOR | 5.57 | 0.593191 | 676 | | 676 | | 676 |
| 001-0103 PURCHASING DEPARTMENT | 7.00 | 0.745482 | 849 | | 849 | | 849 |
| 001-0104 HUMAN RESOURCES | 9.39 | 1.000011 | 1,139 | | 1,139 | | 1,139 |
| 001-0108 PLANNING DEPARTMENT | 9.00 | 0.958477 | 1,092 | | 1,092 | | 1,092 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 8.00 | 0.851979 | 971 | | 971 | | 971 |
| 001-01113 SYSTEMS AND NETWORKING | 7.00 | 0.745482 | 849 | | 849 | | 849 |
| 001-01114 APPLICATIONS & ADMIN | 5.00 | 0.532487 | 607 | | 607 | | 607 |
| 001-0112 FACILITIES MAINTENANCE | 52.55 | 5.596439 | 6,375 | | 6,375 | | 6,375 |
| 001-0121 EMERGENCY MANAGEMENT | 3.00 | 0.319492 | 364 | | 364 | | 364 |
| 001-0122 COUNTY WARNING POINT | 24.00 | 2.555938 | 2,912 | | 2,912 | | 2,912 |
| 001-0124 CODE ENFORCEMENT | 2.45 | 0.260919 | 297 | | 297 | | 297 |
| 001-0125 BEACH SAFETY | 26.89 | 2.863715 | 3,262 | | 3,262 | | 3,262 |
| 001-0126 CORRECTIONS DEPARTMENT | 137.28 | 14.619967 | 16,655 | | 16,655 | | 16,655 |
| 001-0130 AGRICULTURE EXTENSION | 11.00 | 1.171471 | 1,335 | | 1,335 | | 1,335 |
| 001-0151 VETERANS SERVICE | 3.00 | 0.319492 | 364 | | 364 | | 364 |
| 001-0160 MOSQUITO CONTROL | 8.49 | 0.904163 | 1,030 | | 1,030 | | 1,030 |
| 001-0170 COUNTY PARKS | 1.86 | 0.198085 | 226 | | 226 | | 226 |
| 001-0171 LIBRARY COOPERATIVE | 1.00 | 0.106497 | 121 | | 121 | | 121 |
| 001-0175 TOURIST DISTRICT PARKS | 7.00 | 0.745482 | 849 | | 849 | | 849 |
| 001-0184 SUPERVISOR OF ELECTIONS | 16.00 | 1.703959 | 1,941 | | 1,941 | | 1,941 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 4.55 | 0.484563 | 552 | | 552 | | 552 |
| 001-7XXXXX GRANTS | 6.31 | 0.671999 | 766 | | 766 | | 766 |
| 101-1001 ENGINEERING DEPARTMENT | 16.03 | 1.707153 | 1,945 | | 1,945 | | 1,945 |
| 101-1002 ROAD DEPARTMENT | 94.09 | 10.020341 | 11,415 | | 11,415 | | 11,415 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 5.00 | 0.532487 | 607 | | 607 | | 607 |
| 101-1004 STORMWATER MANAGEMENT | 8.82 | 0.939307 | 1,070 | | 1,070 | | 1,070 |
| 101 TRANSPORTATION TF GRANTS | 1.00 | 0.106497 | 121 | | 121 | | 121 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 1.00 | 0.106497 | 121 | | 121 | | 121 |
| 104-1152 2ND TDT-ADMINISTRATION | 11.50 | 1.224720 | 1,395 | | 1,395 | | 1,395 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 6.00 | 0.638984 | 728 | | 728 | | 728 |
| 104-1173 3RD TDT-C.C. O & M | 23.50 | 2.502689 | 2,851 | | 2,851 | | 2,851 |
| 104-1175 1ST TDT-BEACHES & PARKS | 3.00 | 0.319492 | 364 | | 364 | | 364 |
| 108 E-911 OPERATIONS FUND | 6.00 | 0.638984 | 728 | | 728 | | 728 |
| 115 UNINCORPORATED PARKS FUND | 13.43 | 1.430260 | 1,629 | | 1,629 | | 1,629 |
| 119 PRISONER BENEFIT FUND | 2.90 | 0.308842 | 352 | | 352 | | 352 |
| 120 ADDITIONAL COURT COST FUND | 6.14 | 0.653894 | 745 | | 745 | | 745 |
| 411 WATER & SEWER FUND | 130.73 | 13.922406 | 15,860 | | 15,860 | | 15,860 |
| 421 AIRPORT FUND | 52.00 | 5.537865 | 6,309 | | 6,309 | | 6,309 |
| 430 SOLID WASTE FUND | 14.19 | 1.511198 | 1,722 | | 1,722 | | 1,722 |
| 441 INSPECTION FUND | 15.21 | 1.619826 | 1,845 | | 1,845 | | 1,845 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 136.11 | 14.495362 | 16,513 | | 16,513 | | 16,513 |
| 501 SELF INSURANCE FUND | 3.00 | 0.319492 | 364 | | 364 | | 364 |
| 502 FLEET OPERATIONS FUND | 22.00 | 2.342943 | 2,669 | | 2,669 | | 2,669 |
| Schedule .4 Total for NETWORK CONNECTIVITY | 938.99 | 100.000000 | 113,920 | | 113,920 | 0 | 113,920 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01113 SYSTEMS AND NETWORKING**

Activity - NETWORK CONNECTIVITY

Allocation Basis: NUMBER OF EMPLOYEES BY FUND/DEPARTMENT (EXCLUDING POLL WORKERS)
Allocation Source: FY15 PAYROLL REPORT - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-01113 SYSTEMS AND NETWORKING**

| Receiving Department | Total | HELP DESK | SERVER OPERATIONS | ENTERPRISE OPERATIONS | NETWORK CONNECTIVITY |
|-------------------------------------|--------|-----------|-------------------|-----------------------|----------------------|
| 001-0180 CLERK TO THE BCC | 3,240 | 3,240 | 0 | 0 | 0 |
| 001-0101 BOARD COUNTY COMMISSIONER | 4,177 | 1,619 | 249 | 974 | 1,335 |
| 001-0102 COUNTY ADMINISTRATOR | 3,510 | 1,619 | 241 | 974 | 676 |
| 001-0103 PURCHASING DEPARTMENT | 9,526 | 6,480 | 249 | 1,948 | 849 |
| 001-0104 HUMAN RESOURCES | 9,808 | 6,480 | 241 | 1,948 | 1,139 |
| 001-0108 PLANNING DEPARTMENT | 20,461 | 16,408 | 0 | 2,961 | 1,092 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 38,978 | 0 | 38,007 | 0 | 971 |
| 001-01113 SYSTEMS AND NETWORKING | 29,601 | 0 | 26,804 | 1,948 | 849 |
| 001-01114 APPLICATIONS & ADMIN | 7,917 | 0 | 7,310 | 0 | 607 |
| 001-0112 FACILITIES MAINTENANCE | 17,170 | 10,795 | 0 | 0 | 6,375 |
| 001-0116 TAX COLLECTOR OPERATING | 5,398 | 5,398 | 0 | 0 | 0 |
| 001-0121 EMERGENCY MANAGEMENT | 3,718 | 966 | 2,193 | 195 | 364 |
| 001-0122 COUNTY WARNING POINT | 16,782 | 7,936 | 4,386 | 1,548 | 2,912 |
| 001-0124 CODE ENFORCEMENT | 5,581 | 4,476 | 0 | 808 | 297 |
| 001-0125 BEACH SAFETY | 13,899 | 8,904 | 0 | 1,733 | 3,262 |
| 001-0126 CORRECTIONS DEPARTMENT | 89,957 | 59,425 | 2,193 | 11,684 | 16,655 |
| 001-0130 AGRICULTURE EXTENSION | 15,052 | 10,795 | 0 | 2,922 | 1,335 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 35,029 | 26,993 | 2,193 | 5,843 | 0 |
| 001-0151 VETERANS SERVICE | 6,736 | 5,398 | 0 | 974 | 364 |
| 001-0160 MOSQUITO CONTROL | 13,033 | 10,795 | 731 | 477 | 1,030 |
| 001-0170 COUNTY PARKS | 333 | 0 | 0 | 107 | 226 |
| 001-0171 LIBRARY COOPERATIVE | 38,074 | 26,993 | 5,117 | 5,843 | 121 |
| 001-0175 TOURIST DISTRICT PARKS | 1,239 | 0 | 0 | 390 | 849 |
| 001-0181 PROPERTY APPRAISER | 16,193 | 16,193 | 0 | 0 | 0 |
| 001-0183 SHERIFF | 10,795 | 10,795 | 0 | 0 | 0 |
| 001-0184 SUPERVISOR OF ELECTIONS | 21,787 | 16,193 | 731 | 2,922 | 1,941 |
| 001-0601 STATE ATTORNEY OFFICE | 2,694 | 2,694 | 0 | 0 | 0 |
| 001-0602 PUBLIC DEFENDER OFFICE | 2,694 | 2,694 | 0 | 0 | 0 |
| 001-0603 COURT ADMINISTRATION | 10,795 | 10,795 | 0 | 0 | 0 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 7,406 | 5,398 | 482 | 974 | 552 |
| 001-7XXXXX GRANTS | 766 | 0 | 0 | 0 | 766 |
| 101-1001 ENGINEERING DEPARTMENT | 4,303 | 0 | 1,462 | 896 | 1,945 |
| 101-1002 ROAD DEPARTMENT | 27,488 | 10,795 | 0 | 5,278 | 11,415 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 1,620 | 0 | 731 | 282 | 607 |
| 101-1004 STORMWATER MANAGEMENT | 1,567 | 0 | 0 | 497 | 1,070 |
| 101 TRANSPORTATION TF GRANTS | 121 | 0 | 0 | 0 | 121 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 267 | 0 | 0 | 146 | 121 |
| 104-1152 2ND TDT-ADMINISTRATION | 42,391 | 37,791 | 1,462 | 1,743 | 1,395 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 1,634 | 0 | 0 | 906 | 728 |
| 104-1173 3RD TDT-C.C. O & M | 9,339 | 0 | 2,924 | 3,564 | 2,851 |
| 104-1175 1ST TDT-BEACHES & PARKS | 822 | 0 | 0 | 458 | 364 |
| 108 E-911 OPERATIONS FUND | 3,111 | 1,993 | 0 | 390 | 728 |
| 115 UNINCORPORATED PARKS FUND | 2,379 | 0 | 0 | 750 | 1,629 |
| 119 PRISONER BENEFIT FUND | 352 | 0 | 0 | 0 | 352 |
| 120 ADDITIONAL COURT COST FUND | 2,938 | 0 | 2,193 | 0 | 745 |
| 411 WATER & SEWER FUND | 87,659 | 59,382 | 731 | 11,686 | 15,860 |
| 421 AIRPORT FUND | 53,110 | 37,791 | 2,193 | 6,817 | 6,309 |
| 430 SOLID WASTE FUND | 13,316 | 10,795 | 0 | 799 | 1,722 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-01113 SYSTEMS AND NETWORKING**

| Receiving Department | Total | HELP DESK | SERVER OPERATIONS | ENTERPRISE OPERATIONS | NETWORK CONNECTIVITY |
|------------------------------------|----------------|----------------|-------------------|-----------------------|----------------------|
| 441 INSPECTION FUND | 34,534 | 27,693 | 0 | 4,996 | 1,845 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 71,733 | 44,964 | 1,462 | 8,794 | 16,513 |
| 501 SELF INSURANCE FUND | 6,977 | 5,398 | 241 | 974 | 364 |
| 502 FLEET OPERATIONS FUND | 16,163 | 10,795 | 1,462 | 1,237 | 2,669 |
| ALL OTHER | 731 | 0 | 731 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 844,904 | 526,879 | 106,719 | 97,386 | 113,920 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .1 - Nature and Extent of Services
For Department 001-01114 APPLICATIONS & ADMIN**

The Applications & Admin Division of the Information Technology Department is the link between the business requirements and technology solutions for application system needs. The Division assists with technology planning, evaluation, selection, implementation, and maintenance. The Division also designed, implemented, and maintained the County Voice over Internet Protocol (VoIP) phone system. Maintenance of the County's web page is another function of the Applications Division, where over 400 web pages constantly being updated. The Division has written and currently maintains applications for Public Works, Facility Maintenance, Human Resources and Risk Management.

For cost allocation purposes, the costs of **Applications & Admin** have been functionalized and allocated as follows:

Information Services - the costs of Information Services are included in this function and have been allocated using the number of servers supported by benefiting fund/department.

Website Design & Maintenance - these costs have been allocated based on the number of employees by fund/department (excluding poll workers).

Voice Over Protocol - the cost of VoIP support has been allocated using the number of VoIP phones by benefiting fund/department.

Audio/Video - costs associated with Audio/Video functions have been allocated based on the number of employees by fund/department (excluding poll workers).

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 001-01114 APPLICATIONS & ADMIN**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|--|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 551,133 | | | 551,133 |
| Deductions: | | | | |
| COMPUTER EQUIPMENT | -2,200 | | | |
| Total Deductions: | -2,200 | | | -2,200 |
| Inbound Costs: | | | | |
| DEPRECIATION & AMORTIZATION | 182,863 | | 182,863 | |
| 001-0180 CLERK TO THE BCC | 4,803 | 201 | 5,004 | |
| 001-0101 BOARD COUNTY COMMISSIONER | 5,974 | 442 | 6,416 | |
| 001-0102 COUNTY ADMINISTRATOR | 4,362 | 922 | 5,284 | |
| 001-0103 PURCHASING DEPARTMENT | 11,006 | 2,084 | 13,090 | |
| 001-0104 HUMAN RESOURCES | 2,857 | 258 | 3,115 | |
| 001-0107 LEGAL SERVICES | 2,373 | 10 | 2,383 | |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 900 | | 900 | |
| 001-01113 SYSTEMS AND NETWORKING | 7,917 | | 7,917 | |
| 001-01114 APPLICATIONS & ADMIN | | 44,977 | 44,977 | |
| 001-01115 TELECOMMUNICATIONS | | 793 | 793 | |
| 001-0112 FACILITIES MAINTENANCE | | 23,667 | 23,667 | |
| 001-0114 GEN SERV-OTHER | | 4,906 | 4,906 | |
| Total Allocated Additions: | 223,055 | 78,260 | 301,315 | 301,315 |
| Total To Be Allocated: | 771,988 | 78,260 | | 850,248 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-01114 APPLICATIONS & ADMIN**

| | Total | G&A | INFORMATION SERVICES | WEBSITE DESIGN & MAINTENANCE | VOICE OVER PROTOCOL |
|---|---------|-----------|----------------------|------------------------------|---------------------|
| Wages & Benefits | | | | | |
| SALARIES/WAGES-FULL-TIME | 337,947 | 99,154 | 161,640 | 22,642 | 48,631 |
| Other Expense & Cost | | | | | |
| FICA TAXES | 25,291 | 7,420 | 12,098 | 1,694 | 3,639 |
| RETIREMENT CONTRIBUTIONS | 38,438 | 11,278 | 18,385 | 2,575 | 5,531 |
| LIFE & HEALTH INSURANCE | 38,296 | 11,236 | 18,317 | 2,566 | 5,511 |
| CONTRA L&H INS (REBATE) | (1,920) | (563) | (918) | (129) | (276) |
| WORKERS' COMPENSATION | 856 | 251 | 410 | 57 | 123 |
| PS-CONSULTANT | 0 | 0 | 0 | 0 | 0 |
| TRAVEL IN-COUNTY | 1,992 | 584 | 953 | 133 | 287 |
| COMMUNICATIONS SERVICE | 26,121 | 7,664 | 12,493 | 1,750 | 3,759 |
| CELLULAR PHONES/PAGERS | 3,428 | 1,006 | 1,639 | 230 | 493 |
| R/L-BUILDINGS | 46,057 | 13,513 | 22,029 | 3,086 | 6,628 |
| INSURANCE-OTHER | 5,189 | 1,522 | 2,482 | 348 | 747 |
| RM-VEHICLES-FLEET | 0 | 0 | 0 | 0 | 0 |
| RM-TECHNICAL SUPT SERVICE | 26,786 | 7,859 | 12,811 | 1,795 | 3,855 |
| OFFICE SUPPLIES | 318 | 93 | 152 | 21 | 46 |
| FLEET FUEL | 0 | 0 | 0 | 0 | 0 |
| COMPUTER SUPPLIES | 80 | 23 | 39 | 5 | 12 |
| TRAINING/EDUCATION EXPENS | 54 | 16 | 25 | 4 | 8 |
| *COMPUTER EQUIPMENT | 2,200 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 551,133 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | (2,200) | 0 | 0 | 0 | 0 |
| Functional Cost | 548,933 | 161,056 | 262,555 | 36,777 | 78,994 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 223,055 | 0 | 223,055 | 0 | 0 |
| Reallocate Admin Costs | | (161,056) | 161,056 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 771,988 | 0 | 646,666 | 36,777 | 78,994 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 78,260 | 0 | 78,260 | 0 | 0 |
| 2nd Allocation | 78,260 | 0 | 78,260 | 0 | 0 |
| Total For 001-01114 APPLICATIONS & ADMIN | | | | | |
| Schedule .3 Total | 850,248 | 0 | 724,926 | 36,777 | 78,994 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-01114 APPLICATIONS & ADMIN**

AUDIO/VIDEO

| | |
|---|-----------|
| <u>Wages & Benefits</u> | |
| SALARIES/WAGES-FULL-TIME | 5,880 |
| <u>Other Expense & Cost</u> | |
| FICA TAXES | 440 |
| RETIREMENT CONTRIBUTIONS | 669 |
| LIFE & HEALTH INSURANCE | 666 |
| CONTRA L&H INS (REBATE) | (34) |
| WORKERS' COMPENSATION | 15 |
| PS-CONSULTANT | 0 |
| TRAVEL IN-COUNTY | 35 |
| COMMUNICATIONS SERVICE | 455 |
| CELLULAR PHONES/PAGERS | 60 |
| R/L-BUILDINGS | 801 |
| INSURANCE-OTHER | 90 |
| RM-VEHICLES-FLEET | 0 |
| RM-TECHNICAL SUPT SERVICE | 466 |
| OFFICE SUPPLIES | 6 |
| FLEET FUEL | 0 |
| COMPUTER SUPPLIES | 1 |
| TRAINING/EDUCATION EXPENS | 1 |
| *COMPUTER EQUIPMENT | 0 |
| <u>Departmental Total</u> | |
| Expenditures Per Financial Statement | |
| <u>Deductions</u> | |
| *Total Disallowed Costs | 0 |
| Functional Cost | 9,551 |
| <u>Allocation Step 1</u> | |
| Inbound - All Others | 0 |
| Reallocate Admin Costs | 0 |
| Unallocated Costs | 0 |
| 1st Allocation | 9,551 |
| <u>Allocation Step 2</u> | |
| Inbound - All Others | 0 |
| 2nd Allocation | 0 |
| Total For 001-01114 APPLICATIONS & ADMIN | |
| Schedule .3 Total | 9,551 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01114 APPLICATIONS & ADMIN**

Activity - INFORMATION SERVICES

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 001-0101 BOARD COUNTY COMMISSIONER | 0.34 | 0.232877 | 1,502 | | 1,502 | | 1,502 |
| 001-0102 COUNTY ADMINISTRATOR | 0.33 | 0.226027 | 1,459 | | 1,459 | | 1,459 |
| 001-0103 PURCHASING DEPARTMENT | 0.34 | 0.232877 | 1,502 | | 1,502 | | 1,502 |
| 001-0104 HUMAN RESOURCES | 0.33 | 0.226027 | 1,459 | | 1,459 | | 1,459 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 52.00 | 35.616434 | 230,350 | | 230,350 | | 230,350 |
| 001-01113 SYSTEMS AND NETWORKING | 36.67 | 25.116438 | 162,420 | | 162,420 | | 162,420 |
| 001-01114 APPLICATIONS & ADMIN | 10.00 | 6.849315 | 44,293 | | 44,293 | | 44,293 |
| 001-0121 EMERGENCY MANAGEMENT | 3.00 | 2.054795 | 13,287 | | 13,287 | 5,106 | 18,393 |
| 001-0122 COUNTY WARNING POINT | 6.00 | 4.109589 | 26,577 | | 26,577 | 10,210 | 36,787 |
| 001-0126 CORRECTIONS DEPARTMENT | 3.00 | 2.054795 | 13,287 | | 13,287 | 5,106 | 18,393 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 3.00 | 2.054795 | 13,287 | | 13,287 | 5,106 | 18,393 |
| 001-0160 MOSQUITO CONTROL | 1.00 | 0.684932 | 4,428 | | 4,428 | 1,703 | 6,131 |
| 001-0171 LIBRARY COOPERATIVE | 7.00 | 4.794521 | 31,007 | | 31,007 | 11,938 | 42,945 |
| 001-0184 SUPERVISOR OF ELECTIONS | 1.00 | 0.684932 | 4,428 | | 4,428 | 1,703 | 6,131 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 0.66 | 0.452055 | 2,923 | | 2,923 | 1,116 | 4,039 |
| 101-1001 ENGINEERING DEPARTMENT | 2.00 | 1.369863 | 8,856 | | 8,856 | 3,398 | 12,254 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 1.00 | 0.684932 | 4,428 | | 4,428 | 1,703 | 6,131 |
| 104-1152 2ND TDT-ADMINISTRATION | 2.00 | 1.369863 | 8,856 | | 8,856 | 3,398 | 12,254 |
| 104-1173 3RD TDT-C.C. O & M | 4.00 | 2.739726 | 17,716 | | 17,716 | 6,807 | 24,523 |
| 120 ADDITIONAL COURT COST FUND | 3.00 | 2.054795 | 13,287 | | 13,287 | 5,106 | 18,393 |
| 411 WATER & SEWER FUND | 1.00 | 0.684932 | 4,428 | | 4,428 | 1,703 | 6,131 |
| 421 AIRPORT FUND | 3.00 | 2.054795 | 13,287 | | 13,287 | 5,106 | 18,393 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 2.00 | 1.369863 | 8,856 | | 8,856 | 3,398 | 12,254 |
| 501 SELF INSURANCE FUND | 0.33 | 0.226027 | 1,459 | | 1,459 | 552 | 2,011 |
| 502 FLEET OPERATIONS FUND | 2.00 | 1.369863 | 8,856 | | 8,856 | 3,398 | 12,254 |
| ALL OTHER | 1.00 | 0.684932 | 4,428 | | 4,428 | 1,703 | 6,131 |
| Schedule .4 Total for INFORMATION SERVICES | 146.00 | 100.000000 | 646,666 | | 646,666 | 78,260 | 724,926 |

Allocation Basis: NUMBER OF SERVERS SUPPORTED BY BENEFITING FUND/DEPARTMENT
Allocation Source: IT SERVERS - INFORMATION TECHNOLOGY

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01114 APPLICATIONS & ADMIN**

Activity - WEBSITE DESIGN & MAINTENANCE

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 001-0101 BOARD COUNTY COMMISSIONER | 11.00 | 1.171471 | 431 | | 431 | | 431 |
| 001-0102 COUNTY ADMINISTRATOR | 5.57 | 0.593191 | 218 | | 218 | | 218 |
| 001-0103 PURCHASING DEPARTMENT | 7.00 | 0.745482 | 274 | | 274 | | 274 |
| 001-0104 HUMAN RESOURCES | 9.39 | 1.000011 | 368 | | 368 | | 368 |
| 001-0108 PLANNING DEPARTMENT | 9.00 | 0.958477 | 352 | | 352 | | 352 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 8.00 | 0.851979 | 313 | | 313 | | 313 |
| 001-01113 SYSTEMS AND NETWORKING | 7.00 | 0.745482 | 274 | | 274 | | 274 |
| 001-01114 APPLICATIONS & ADMIN | 5.00 | 0.532487 | 196 | | 196 | | 196 |
| 001-0112 FACILITIES MAINTENANCE | 52.55 | 5.596439 | 2,058 | | 2,058 | | 2,058 |
| 001-0121 EMERGENCY MANAGEMENT | 3.00 | 0.319492 | 117 | | 117 | | 117 |
| 001-0122 COUNTY WARNING POINT | 24.00 | 2.555938 | 940 | | 940 | | 940 |
| 001-0124 CODE ENFORCEMENT | 2.45 | 0.260919 | 96 | | 96 | | 96 |
| 001-0125 BEACH SAFETY | 26.89 | 2.863715 | 1,053 | | 1,053 | | 1,053 |
| 001-0126 CORRECTIONS DEPARTMENT | 137.28 | 14.619967 | 5,380 | | 5,380 | | 5,380 |
| 001-0130 AGRICULTURE EXTENSION | 11.00 | 1.171471 | 431 | | 431 | | 431 |
| 001-0151 VETERANS SERVICE | 3.00 | 0.319492 | 117 | | 117 | | 117 |
| 001-0160 MOSQUITO CONTROL | 8.49 | 0.904163 | 333 | | 333 | | 333 |
| 001-0170 COUNTY PARKS | 1.86 | 0.198085 | 73 | | 73 | | 73 |
| 001-0171 LIBRARY COOPERATIVE | 1.00 | 0.106497 | 39 | | 39 | | 39 |
| 001-0175 TOURIST DISTRICT PARKS | 7.00 | 0.745482 | 274 | | 274 | | 274 |
| 001-0184 SUPERVISOR OF ELECTIONS | 16.00 | 1.703959 | 627 | | 627 | | 627 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 4.55 | 0.484563 | 178 | | 178 | | 178 |
| 001-7XXXXX GRANTS | 6.31 | 0.671999 | 247 | | 247 | | 247 |
| 101-1001 ENGINEERING DEPARTMENT | 16.03 | 1.707153 | 628 | | 628 | | 628 |
| 101-1002 ROAD DEPARTMENT | 94.09 | 10.020341 | 3,685 | | 3,685 | | 3,685 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 5.00 | 0.532487 | 196 | | 196 | | 196 |
| 101-1004 STORMWATER MANAGEMENT | 8.82 | 0.939307 | 345 | | 345 | | 345 |
| 101 TRANSPORTATION TF GRANTS | 1.00 | 0.106497 | 39 | | 39 | | 39 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 1.00 | 0.106497 | 39 | | 39 | | 39 |
| 104-1152 2ND TDT-ADMINISTRATION | 11.50 | 1.224720 | 450 | | 450 | | 450 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 6.00 | 0.638984 | 235 | | 235 | | 235 |
| 104-1173 3RD TDT-C.C. O & M | 23.50 | 2.502689 | 920 | | 920 | | 920 |
| 104-1175 1ST TDT-BEACHES & PARKS | 3.00 | 0.319492 | 117 | | 117 | | 117 |
| 108 E-911 OPERATIONS FUND | 6.00 | 0.638984 | 235 | | 235 | | 235 |
| 115 UNINCORPORATED PARKS FUND | 13.43 | 1.430260 | 526 | | 526 | | 526 |
| 119 PRISONER BENEFIT FUND | 2.90 | 0.308842 | 114 | | 114 | | 114 |
| 120 ADDITIONAL COURT COST FUND | 6.14 | 0.653894 | 240 | | 240 | | 240 |
| 411 WATER & SEWER FUND | 130.73 | 13.922406 | 5,120 | | 5,120 | | 5,120 |
| 421 AIRPORT FUND | 52.00 | 5.537865 | 2,037 | | 2,037 | | 2,037 |
| 430 SOLID WASTE FUND | 14.19 | 1.511198 | 556 | | 556 | | 556 |
| 441 INSPECTION FUND | 15.21 | 1.619826 | 596 | | 596 | | 596 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 136.11 | 14.495362 | 5,331 | | 5,331 | | 5,331 |
| 501 SELF INSURANCE FUND | 3.00 | 0.319492 | 117 | | 117 | | 117 |
| 502 FLEET OPERATIONS FUND | 22.00 | 2.342943 | 862 | | 862 | | 862 |
| Schedule .4 Total for WEBSITE DESIGN & MAINTENANCE | 938.99 | 100.000000 | 36,777 | | 36,777 | 0 | 36,777 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01114 APPLICATIONS & ADMIN**

Activity - WEBSITE DESIGN & MAINTENANCE

Allocation Basis: NUMBER OF EMPLOYEES BY FUND/DEPARTMENT (EXCLUDING POLL WORKERS)
Allocation Source: FY15 PAYROLL REPORT - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01114 APPLICATIONS & ADMIN**

Activity - VOICE OVER PROTOCOL

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 001-0180 CLERK TO THE BCC | 27 | 1.868512 | 1,476 | | 1,476 | | 1,476 |
| 001-0101 BOARD COUNTY COMMISSIONER | 35 | 2.422145 | 1,913 | | 1,913 | | 1,913 |
| 001-0103 PURCHASING DEPARTMENT | 11 | 0.761246 | 601 | | 601 | | 601 |
| 001-0104 HUMAN RESOURCES | 12 | 0.830450 | 656 | | 656 | | 656 |
| 001-0108 PLANNING DEPARTMENT | 13 | 0.899654 | 711 | | 711 | | 711 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 13 | 0.899654 | 711 | | 711 | | 711 |
| 001-01113 SYSTEMS AND NETWORKING | 12 | 0.830450 | 656 | | 656 | | 656 |
| 001-01114 APPLICATIONS & ADMIN | 8 | 0.553633 | 437 | | 437 | | 437 |
| 001-0112 FACILITIES MAINTENANCE | 25 | 1.730104 | 1,367 | | 1,367 | | 1,367 |
| 001-0116 TAX COLLECTOR OPERATING | 67 | 4.636678 | 3,663 | | 3,663 | | 3,663 |
| 001-0121 EMERGENCY MANAGEMENT | 3 | 0.207612 | 164 | | 164 | | 164 |
| 001-0122 COUNTY WARNING POINT | 21 | 1.453287 | 1,148 | | 1,148 | | 1,148 |
| 001-0124 CODE ENFORCEMENT | 3 | 0.207612 | 164 | | 164 | | 164 |
| 001-0125 BEACH SAFETY | 24 | 1.660900 | 1,312 | | 1,312 | | 1,312 |
| 001-0126 CORRECTIONS DEPARTMENT | 69 | 4.775087 | 3,772 | | 3,772 | | 3,772 |
| 001-0130 AGRICULTURE EXTENSION | 18 | 1.245675 | 984 | | 984 | | 984 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 24 | 1.660900 | 1,312 | | 1,312 | | 1,312 |
| 001-0151 VETERANS SERVICE | 6 | 0.415225 | 328 | | 328 | | 328 |
| 001-0160 MOSQUITO CONTROL | 3 | 0.207612 | 164 | | 164 | | 164 |
| 001-0163 HUMAN SERVICES | 36 | 2.491349 | 1,968 | | 1,968 | | 1,968 |
| 001-0170 COUNTY PARKS | 1 | 0.069204 | 55 | | 55 | | 55 |
| 001-0175 TOURIST DISTRICT PARKS | 2 | 0.138408 | 109 | | 109 | | 109 |
| 001-0183 SHERIFF | 184 | 12.733566 | 10,059 | | 10,059 | | 10,059 |
| 001-0184 SUPERVISOR OF ELECTIONS | 52 | 3.598616 | 2,843 | | 2,843 | | 2,843 |
| 001-0601 STATE ATTORNEY OFFICE | 66 | 4.567474 | 3,608 | | 3,608 | | 3,608 |
| 001-0602 PUBLIC DEFENDER OFFICE | 35 | 2.422145 | 1,913 | | 1,913 | | 1,913 |
| 001-0603 COURT ADMINISTRATION | 131 | 9.065744 | 7,161 | | 7,161 | | 7,161 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 8 | 0.553633 | 437 | | 437 | | 437 |
| 101-1001 ENGINEERING DEPARTMENT | 5 | 0.346021 | 273 | | 273 | | 273 |
| 101-1002 ROAD DEPARTMENT | 33 | 2.283737 | 1,804 | | 1,804 | | 1,804 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 2 | 0.138408 | 109 | | 109 | | 109 |
| 101-1004 STORMWATER MANAGEMENT | 3 | 0.207612 | 164 | | 164 | | 164 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 1 | 0.069204 | 55 | | 55 | | 55 |
| 104-1152 2ND TDT-ADMINISTRATION | 13 | 0.899654 | 711 | | 711 | | 711 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 7 | 0.484429 | 383 | | 383 | | 383 |
| 104-1173 3RD TDT-C.C. O & M | 27 | 1.868512 | 1,476 | | 1,476 | | 1,476 |
| 104-1175 1ST TDT-BEACHES & PARKS | 3 | 0.207612 | 164 | | 164 | | 164 |
| 108 E-911 OPERATIONS FUND | 5 | 0.346021 | 273 | | 273 | | 273 |
| 115 UNINCORPORATED PARKS FUND | 5 | 0.346021 | 273 | | 273 | | 273 |
| 120 ADDITIONAL COURT COST FUND | 1 | 0.069204 | 55 | | 55 | | 55 |
| 411 WATER & SEWER FUND | 106 | 7.335640 | 5,795 | | 5,795 | | 5,795 |
| 421 AIRPORT FUND | 55 | 3.806228 | 3,007 | | 3,007 | | 3,007 |
| 430 SOLID WASTE FUND | 5 | 0.346021 | 273 | | 273 | | 273 |
| 441 INSPECTION FUND | 21 | 1.453287 | 1,148 | | 1,148 | | 1,148 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01114 APPLICATIONS & ADMIN**

Activity - VOICE OVER PROTOCOL

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 450 EMERGENCY MEDICAL SERVICE FUND | 119 | 8.235294 | 6,505 | | 6,505 | | 6,505 |
| 501 SELF INSURANCE FUND | 5 | 0.346021 | 273 | | 273 | | 273 |
| 502 FLEET OPERATIONS FUND | 7 | 0.484429 | 383 | | 383 | | 383 |
| CLERK OF COURT | 103 | 7.128028 | 5,631 | | 5,631 | | 5,631 |
| ALL OTHER | 10 | 0.692042 | 547 | | 547 | | 547 |
| Schedule .4 Total for VOICE OVER PROTOCOL | 1,445 | 100.000000 | 78,994 | | 78,994 | 0 | 78,994 |

Allocation Basis: NUMBER OF VOIP PHONES BY BENEFITING FUND/DEPARTMENT
Allocation Source: VOIP PHONES - INFORMATION TECHNOLOGY

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01114 APPLICATIONS & ADMIN**

Activity - AUDIO/VIDEO

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| 001-0101 BOARD COUNTY COMMISSIONER | 11.00 | 1.171471 | 112 | | 112 | | 112 |
| 001-0102 COUNTY ADMINISTRATOR | 5.57 | 0.593191 | 57 | | 57 | | 57 |
| 001-0103 PURCHASING DEPARTMENT | 7.00 | 0.745482 | 71 | | 71 | | 71 |
| 001-0104 HUMAN RESOURCES | 9.39 | 1.000011 | 96 | | 96 | | 96 |
| 001-0108 PLANNING DEPARTMENT | 9.00 | 0.958477 | 92 | | 92 | | 92 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 8.00 | 0.851979 | 81 | | 81 | | 81 |
| 001-01113 SYSTEMS AND NETWORKING | 7.00 | 0.745482 | 71 | | 71 | | 71 |
| 001-01114 APPLICATIONS & ADMIN | 5.00 | 0.532487 | 51 | | 51 | | 51 |
| 001-0112 FACILITIES MAINTENANCE | 52.55 | 5.596439 | 535 | | 535 | | 535 |
| 001-0121 EMERGENCY MANAGEMENT | 3.00 | 0.319492 | 31 | | 31 | | 31 |
| 001-0122 COUNTY WARNING POINT | 24.00 | 2.555938 | 244 | | 244 | | 244 |
| 001-0124 CODE ENFORCEMENT | 2.45 | 0.260919 | 25 | | 25 | | 25 |
| 001-0125 BEACH SAFETY | 26.89 | 2.863715 | 274 | | 274 | | 274 |
| 001-0126 CORRECTIONS DEPARTMENT | 137.28 | 14.619967 | 1,394 | | 1,394 | | 1,394 |
| 001-0130 AGRICULTURE EXTENSION | 11.00 | 1.171471 | 112 | | 112 | | 112 |
| 001-0151 VETERANS SERVICE | 3.00 | 0.319492 | 31 | | 31 | | 31 |
| 001-0160 MOSQUITO CONTROL | 8.49 | 0.904163 | 86 | | 86 | | 86 |
| 001-0170 COUNTY PARKS | 1.86 | 0.198085 | 19 | | 19 | | 19 |
| 001-0171 LIBRARY COOPERATIVE | 1.00 | 0.106497 | 10 | | 10 | | 10 |
| 001-0175 TOURIST DISTRICT PARKS | 7.00 | 0.745482 | 71 | | 71 | | 71 |
| 001-0184 SUPERVISOR OF ELECTIONS | 16.00 | 1.703959 | 163 | | 163 | | 163 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 4.55 | 0.484563 | 46 | | 46 | | 46 |
| 001-7XXXXX GRANTS | 6.31 | 0.671999 | 64 | | 64 | | 64 |
| 101-1001 ENGINEERING DEPARTMENT | 16.03 | 1.707153 | 163 | | 163 | | 163 |
| 101-1002 ROAD DEPARTMENT | 94.09 | 10.020341 | 957 | | 957 | | 957 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 5.00 | 0.532487 | 51 | | 51 | | 51 |
| 101-1004 STORMWATER MANAGEMENT | 8.82 | 0.939307 | 90 | | 90 | | 90 |
| 101 TRANSPORTATION TF GRANTS | 1.00 | 0.106497 | 10 | | 10 | | 10 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 1.00 | 0.106497 | 10 | | 10 | | 10 |
| 104-1152 2ND TDT-ADMINISTRATION | 11.50 | 1.224720 | 117 | | 117 | | 117 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 6.00 | 0.638984 | 61 | | 61 | | 61 |
| 104-1173 3RD TDT-C.C. O & M | 23.50 | 2.502689 | 239 | | 239 | | 239 |
| 104-1175 1ST TDT-BEACHES & PARKS | 3.00 | 0.319492 | 31 | | 31 | | 31 |
| 108 E-911 OPERATIONS FUND | 6.00 | 0.638984 | 61 | | 61 | | 61 |
| 115 UNINCORPORATED PARKS FUND | 13.43 | 1.430260 | 137 | | 137 | | 137 |
| 119 PRISONER BENEFIT FUND | 2.90 | 0.308842 | 29 | | 29 | | 29 |
| 120 ADDITIONAL COURT COST FUND | 6.14 | 0.653894 | 62 | | 62 | | 62 |
| 411 WATER & SEWER FUND | 130.73 | 13.922406 | 1,330 | | 1,330 | | 1,330 |
| 421 AIRPORT FUND | 52.00 | 5.537865 | 529 | | 529 | | 529 |
| 430 SOLID WASTE FUND | 14.19 | 1.511198 | 144 | | 144 | | 144 |
| 441 INSPECTION FUND | 15.21 | 1.619826 | 155 | | 155 | | 155 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 136.11 | 14.495362 | 1,384 | | 1,384 | | 1,384 |
| 501 SELF INSURANCE FUND | 3.00 | 0.319492 | 31 | | 31 | | 31 |
| 502 FLEET OPERATIONS FUND | 22.00 | 2.342943 | 224 | | 224 | | 224 |
| Schedule .4 Total for AUDIO/VIDEO | 938.99 | 100.000000 | 9,551 | | 9,551 | 0 | 9,551 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01114 APPLICATIONS & ADMIN**

Activity - AUDIO/VIDEO

Allocation Basis: NUMBER OF EMPLOYEES BY FUND/DEPARTMENT (EXCLUDING POLL WORKERS)
Allocation Source: FY15 PAYROLL REPORT - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-01114 APPLICATIONS & ADMIN**

| Receiving Department | Total | INFORMATION SERVICES | WEBSITE DESIGN & MAINTENANCE | VOICE OVER PROTOCOL | AUDIO/VIDEO |
|-------------------------------------|---------|----------------------|------------------------------|---------------------|-------------|
| 001-0180 CLERK TO THE BCC | 1,476 | 0 | 0 | 1,476 | 0 |
| 001-0101 BOARD COUNTY COMMISSIONER | 3,958 | 1,502 | 431 | 1,913 | 112 |
| 001-0102 COUNTY ADMINISTRATOR | 1,734 | 1,459 | 218 | 0 | 57 |
| 001-0103 PURCHASING DEPARTMENT | 2,448 | 1,502 | 274 | 601 | 71 |
| 001-0104 HUMAN RESOURCES | 2,579 | 1,459 | 368 | 656 | 96 |
| 001-0108 PLANNING DEPARTMENT | 1,155 | 0 | 352 | 711 | 92 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 231,455 | 230,350 | 313 | 711 | 81 |
| 001-01113 SYSTEMS AND NETWORKING | 163,421 | 162,420 | 274 | 656 | 71 |
| 001-01114 APPLICATIONS & ADMIN | 44,977 | 44,293 | 196 | 437 | 51 |
| 001-0112 FACILITIES MAINTENANCE | 3,960 | 0 | 2,058 | 1,367 | 535 |
| 001-0116 TAX COLLECTOR OPERATING | 3,663 | 0 | 0 | 3,663 | 0 |
| 001-0121 EMERGENCY MANAGEMENT | 18,705 | 18,393 | 117 | 164 | 31 |
| 001-0122 COUNTY WARNING POINT | 39,119 | 36,787 | 940 | 1,148 | 244 |
| 001-0124 CODE ENFORCEMENT | 285 | 0 | 96 | 164 | 25 |
| 001-0125 BEACH SAFETY | 2,639 | 0 | 1,053 | 1,312 | 274 |
| 001-0126 CORRECTIONS DEPARTMENT | 28,939 | 18,393 | 5,380 | 3,772 | 1,394 |
| 001-0130 AGRICULTURE EXTENSION | 1,527 | 0 | 431 | 984 | 112 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 19,705 | 18,393 | 0 | 1,312 | 0 |
| 001-0151 VETERANS SERVICE | 476 | 0 | 117 | 328 | 31 |
| 001-0160 MOSQUITO CONTROL | 6,714 | 6,131 | 333 | 164 | 86 |
| 001-0163 HUMAN SERVICES | 1,968 | 0 | 0 | 1,968 | 0 |
| 001-0170 COUNTY PARKS | 147 | 0 | 73 | 55 | 19 |
| 001-0171 LIBRARY COOPERATIVE | 42,994 | 42,945 | 39 | 0 | 10 |
| 001-0175 TOURIST DISTRICT PARKS | 454 | 0 | 274 | 109 | 71 |
| 001-0183 SHERIFF | 10,059 | 0 | 0 | 10,059 | 0 |
| 001-0184 SUPERVISOR OF ELECTIONS | 9,764 | 6,131 | 627 | 2,843 | 163 |
| 001-0601 STATE ATTORNEY OFFICE | 3,608 | 0 | 0 | 3,608 | 0 |
| 001-0602 PUBLIC DEFENDER OFFICE | 1,913 | 0 | 0 | 1,913 | 0 |
| 001-0603 COURT ADMINISTRATION | 7,161 | 0 | 0 | 7,161 | 0 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 4,700 | 4,039 | 178 | 437 | 46 |
| 001-7XXXXX GRANTS | 311 | 0 | 247 | 0 | 64 |
| 101-1001 ENGINEERING DEPARTMENT | 13,318 | 12,254 | 628 | 273 | 163 |
| 101-1002 ROAD DEPARTMENT | 6,446 | 0 | 3,685 | 1,804 | 957 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 6,487 | 6,131 | 196 | 109 | 51 |
| 101-1004 STORMWATER MANAGEMENT | 599 | 0 | 345 | 164 | 90 |
| 101 TRANSPORTATION TF GRANTS | 49 | 0 | 39 | 0 | 10 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 104 | 0 | 39 | 55 | 10 |
| 104-1152 2ND TDT-ADMINISTRATION | 13,532 | 12,254 | 450 | 711 | 117 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 679 | 0 | 235 | 383 | 61 |
| 104-1173 3RD TDT-C.C. O & M | 27,158 | 24,523 | 920 | 1,476 | 239 |
| 104-1175 1ST TDT-BEACHES & PARKS | 312 | 0 | 117 | 164 | 31 |
| 108 E-911 OPERATIONS FUND | 569 | 0 | 235 | 273 | 61 |
| 115 UNINCORPORATED PARKS FUND | 936 | 0 | 526 | 273 | 137 |
| 119 PRISONER BENEFIT FUND | 143 | 0 | 114 | 0 | 29 |
| 120 ADDITIONAL COURT COST FUND | 18,750 | 18,393 | 240 | 55 | 62 |
| 411 WATER & SEWER FUND | 18,376 | 6,131 | 5,120 | 5,795 | 1,330 |
| 421 AIRPORT FUND | 23,966 | 18,393 | 2,037 | 3,007 | 529 |
| 430 SOLID WASTE FUND | 973 | 0 | 556 | 273 | 144 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-01114 APPLICATIONS & ADMIN**

| Receiving Department | Total | INFORMATION SERVICES | WEBSITE DESIGN & MAINTENANCE | VOICE OVER PROTOCOL | AUDIO/VIDEO |
|------------------------------------|----------------|----------------------|------------------------------|---------------------|--------------|
| 441 INSPECTION FUND | 1,899 | 0 | 596 | 1,148 | 155 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 25,474 | 12,254 | 5,331 | 6,505 | 1,384 |
| 501 SELF INSURANCE FUND | 2,432 | 2,011 | 117 | 273 | 31 |
| 502 FLEET OPERATIONS FUND | 13,723 | 12,254 | 862 | 383 | 224 |
| CLERK OF COURT | 5,631 | 0 | 0 | 5,631 | 0 |
| ALL OTHER | 6,678 | 6,131 | 0 | 547 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 850,248 | 724,926 | 36,777 | 78,994 | 9,551 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .1 - Nature and Extent of Services
For Department 001-01115 TELECOMMUNICATIONS**

The Telecommunications cost center is utilized by the Information Technology Department to account for the current year costs of maintaining and repairing the County fiber optic network.

For cost allocation purposes, the costs recorded to **Telecommunications** have been functionalized and allocated as follows:

County-wide - county-wide costs have been allocated using the number of VoIP phones by fund/department (excluding Water & Sewer).

Water & Sewer - costs identified to the Water & Sewer fund have been separately identified and allocated directly to the Water & Sewer Fund as the sole beneficiary of the service.

Non-County - the costs identified to non-county beneficiaries have been separately identified and allocated directly to All Other.

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 001-01115 TELECOMMUNICATIONS**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 178,455 | | | 178,455 |
| Cost Adjustments: | | | | |
| CHARGES FOR SERVICES | -14,206 | | | |
| Total Departmental Cost Adjustments: | -14,206 | | | -14,206 |
| Inbound Costs: | | | | |
| DEPRECIATION & AMORTIZATION | 10,036 | | 10,036 | |
| 001-0180 CLERK TO THE BCC | 1,427 | 59 | 1,486 | |
| 001-0114 GEN SERV-OTHER | | 419 | 419 | |
| Total Allocated Additions: | 11,463 | 478 | 11,941 | 11,941 |
| Total To Be Allocated: | 175,712 | 478 | | 176,190 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-01115 TELECOMMUNICATIONS**

| | Total | G&A | COUNTY-WIDE | WATER & SEWER | NON-COUNTY |
|---|----------|-----|-------------|---------------|------------|
| Other Expense & Cost | | | | | |
| PS-ENGINEERING | 43,295 | 0 | 29,440 | 10,824 | 3,031 |
| CS-OTHER | 78,784 | 0 | 53,573 | 19,696 | 5,515 |
| TRAVEL IN-COUNTY | 100 | 0 | 68 | 25 | 7 |
| COMMUNICATIONS SERVICE | 1,459 | 0 | 992 | 365 | 102 |
| POSTAGE/FREIGHT CHARGES | 132 | 0 | 90 | 33 | 9 |
| RM-TELECOMMUNICATIONS | 32,262 | 0 | 21,938 | 8,066 | 2,258 |
| RM-FACILITIES | 0 | 0 | 0 | 0 | 0 |
| MISCELLANEOUS CHARGES | 9,782 | 0 | 6,651 | 2,446 | 685 |
| OTHER SUPPLIES | 2,627 | 0 | 1,786 | 657 | 184 |
| BOOK/PUB/SUB/MEMBERSHIPS | 0 | 0 | 0 | 0 | 0 |
| GENERAL GOVERNMENT EQUIP | 10,014 | 0 | 6,809 | 2,504 | 701 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 178,455 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| CHARGES FOR SERVICES | (14,206) | 0 | 0 | 0 | (14,206) |
| Functional Cost | | | | | |
| Functional Cost | 164,249 | 0 | 121,347 | 44,616 | (1,714) |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 11,463 | 0 | 11,463 | 0 | 0 |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 175,712 | 0 | 132,810 | 44,616 | (1,714) |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 478 | 0 | 478 | 0 | 0 |
| 2nd Allocation | 478 | 0 | 478 | 0 | 0 |
| Total For 001-01115 TELECOMMUNICATIONS | | | | | |
| Schedule .3 Total | 176,190 | 0 | 133,288 | 44,616 | (1,714) |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01115 TELECOMMUNICATIONS**

Activity - COUNTY-WIDE

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 001-0180 CLERK TO THE BCC | 27 | 2.016430 | 2,677 | | 2,677 | | 2,677 |
| 001-0101 BOARD COUNTY COMMISSIONER | 35 | 2.613891 | 3,470 | | 3,470 | | 3,470 |
| 001-0103 PURCHASING DEPARTMENT | 11 | 0.821509 | 1,091 | | 1,091 | | 1,091 |
| 001-0104 HUMAN RESOURCES | 12 | 0.896191 | 1,190 | | 1,190 | | 1,190 |
| 001-0108 PLANNING DEPARTMENT | 13 | 0.970874 | 1,288 | | 1,288 | 4 | 1,292 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 13 | 0.970874 | 1,288 | | 1,288 | | 1,288 |
| 001-01113 SYSTEMS AND NETWORKING | 12 | 0.896191 | 1,190 | | 1,190 | | 1,190 |
| 001-01114 APPLICATIONS & ADMIN | 8 | 0.597461 | 793 | | 793 | | 793 |
| 001-0112 FACILITIES MAINTENANCE | 25 | 1.867065 | 2,480 | | 2,480 | 9 | 2,489 |
| 001-0116 TAX COLLECTOR OPERATING | 67 | 5.003734 | 6,645 | | 6,645 | 26 | 6,671 |
| 001-0121 EMERGENCY MANAGEMENT | 3 | 0.224048 | 298 | | 298 | 1 | 299 |
| 001-0122 COUNTY WARNING POINT | 21 | 1.568335 | 2,082 | | 2,082 | 7 | 2,089 |
| 001-0124 CODE ENFORCEMENT | 3 | 0.224048 | 298 | | 298 | 1 | 299 |
| 001-0125 BEACH SAFETY | 24 | 1.792382 | 2,380 | | 2,380 | 8 | 2,388 |
| 001-0126 CORRECTIONS DEPARTMENT | 69 | 5.153099 | 6,844 | | 6,844 | 27 | 6,871 |
| 001-0130 AGRICULTURE EXTENSION | 18 | 1.344287 | 1,785 | | 1,785 | 6 | 1,791 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 24 | 1.792382 | 2,380 | | 2,380 | 8 | 2,388 |
| 001-0151 VETERANS SERVICE | 6 | 0.448096 | 595 | | 595 | 2 | 597 |
| 001-0160 MOSQUITO CONTROL | 3 | 0.224048 | 298 | | 298 | 1 | 299 |
| 001-0163 HUMAN SERVICES | 36 | 2.688574 | 3,571 | | 3,571 | 14 | 3,585 |
| 001-0170 COUNTY PARKS | 1 | 0.074683 | 99 | | 99 | | 99 |
| 001-0175 TOURIST DISTRICT PARKS | 2 | 0.149365 | 198 | | 198 | 1 | 199 |
| 001-0183 SHERIFF | 184 | 13.741595 | 18,270 | | 18,270 | 91 | 18,361 |
| 001-0184 SUPERVISOR OF ELECTIONS | 52 | 3.883495 | 5,159 | | 5,159 | 21 | 5,180 |
| 001-0601 STATE ATTORNEY OFFICE | 66 | 4.929052 | 6,546 | | 6,546 | 26 | 6,572 |
| 001-0602 PUBLIC DEFENDER OFFICE | 35 | 2.613891 | 3,470 | | 3,470 | 13 | 3,483 |
| 001-0603 COURT ADMINISTRATION | 131 | 9.783420 | 12,994 | | 12,994 | 50 | 13,044 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 8 | 0.597461 | 793 | | 793 | 3 | 796 |
| 101-1001 ENGINEERING DEPARTMENT | 5 | 0.373413 | 495 | | 495 | 2 | 497 |
| 101-1002 ROAD DEPARTMENT | 33 | 2.464526 | 3,273 | | 3,273 | 12 | 3,285 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 2 | 0.149365 | 198 | | 198 | 1 | 199 |
| 101-1004 STORMWATER MANAGEMENT | 3 | 0.224048 | 298 | | 298 | 1 | 299 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 1 | 0.074683 | 99 | | 99 | | 99 |
| 104-1152 2ND TDT-ADMINISTRATION | 13 | 0.970874 | 1,288 | | 1,288 | 4 | 1,292 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 7 | 0.522778 | 693 | | 693 | 2 | 695 |
| 104-1173 3RD TDT-C.C. O & M | 27 | 2.016430 | 2,677 | | 2,677 | 9 | 2,686 |
| 104-1175 1ST TDT-BEACHES & PARKS | 3 | 0.224048 | 298 | | 298 | 1 | 299 |
| 108 E-911 OPERATIONS FUND | 5 | 0.373413 | 495 | | 495 | 2 | 497 |
| 115 UNINCORPORATED PARKS FUND | 5 | 0.373413 | 495 | | 495 | 2 | 497 |
| 120 ADDITIONAL COURT COST FUND | 1 | 0.074683 | 99 | | 99 | | 99 |
| 421 AIRPORT FUND | 55 | 4.107543 | 5,455 | | 5,455 | 22 | 5,477 |
| 430 SOLID WASTE FUND | 5 | 0.373413 | 495 | | 495 | 2 | 497 |
| 441 INSPECTION FUND | 21 | 1.568335 | 2,082 | | 2,082 | 7 | 2,089 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 119 | 8.887229 | 11,803 | | 11,803 | 46 | 11,849 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01115 TELECOMMUNICATIONS**

Activity - COUNTY-WIDE

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-----------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 501 SELF INSURANCE FUND | 5 | 0.373413 | 495 | | 495 | 2 | 497 |
| 502 FLEET OPERATIONS FUND | 7 | 0.522778 | 693 | | 693 | 2 | 695 |
| CLERK OF COURT | 103 | 7.692308 | 10,215 | | 10,215 | 39 | 10,254 |
| ALL OTHER | 10 | 0.746826 | 992 | | 992 | 3 | 995 |
| Schedule .4 Total for COUNTY-WIDE | 1,339 | 100.000000 | 132,810 | | 132,810 | 478 | 133,288 |

Allocation Basis: NUMBER OF VOIP PHONES BY FUND/DEPARTMENT (EXCLUDING WATER & SEWER)

Allocation Source: VOIP PHONES - INFORMATION TECHNOLOGY

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01115 TELECOMMUNICATIONS**

Activity - WATER & SEWER

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| 411 WATER & SEWER FUND | 100 | 100.000000 | 44,616 | | 44,616 | | 44,616 |
| Schedule .4 Total for WATER & SEWER | 100 | 100.000000 | 44,616 | | 44,616 | 0 | 44,616 |

Allocation Basis: DIRECT ALLOCATION TO WATER & SEWER FUND
Allocation Source: DIRECT ASSIGNMENT AS THE SOLE BENEFICIARY OF SERVICE

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-01115 TELECOMMUNICATIONS**

Activity - NON-COUNTY

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|----------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| ALL OTHER | 100 | 100.000000 | (1,714) | | (1,714) | | (1,714) |
| Schedule .4 Total for NON-COUNTY | 100 | 100.000000 | (1,714) | | (1,714) | 0 | (1,714) |

Allocation Basis: DIRECT ALLOCATION TO ALL OTHER (DOES NOT BENEFIT COUNTY FUND/DEPT)
Allocation Source: DIRECT ASSIGNMENT AS THE SOLE BENEFICIARY OF SERVICE

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-01115 TELECOMMUNICATIONS**

| Receiving Department | Total | COUNTY-WIDE | WATER & SEWER | NON-COUNTY |
|-------------------------------------|--------|-------------|---------------|------------|
| 001-0180 CLERK TO THE BCC | 2,677 | 2,677 | 0 | 0 |
| 001-0101 BOARD COUNTY COMMISSIONER | 3,470 | 3,470 | 0 | 0 |
| 001-0103 PURCHASING DEPARTMENT | 1,091 | 1,091 | 0 | 0 |
| 001-0104 HUMAN RESOURCES | 1,190 | 1,190 | 0 | 0 |
| 001-0108 PLANNING DEPARTMENT | 1,292 | 1,292 | 0 | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 1,288 | 1,288 | 0 | 0 |
| 001-01113 SYSTEMS AND NETWORKING | 1,190 | 1,190 | 0 | 0 |
| 001-01114 APPLICATIONS & ADMIN | 793 | 793 | 0 | 0 |
| 001-0112 FACILITIES MAINTENANCE | 2,489 | 2,489 | 0 | 0 |
| 001-0116 TAX COLLECTOR OPERATING | 6,671 | 6,671 | 0 | 0 |
| 001-0121 EMERGENCY MANAGEMENT | 299 | 299 | 0 | 0 |
| 001-0122 COUNTY WARNING POINT | 2,089 | 2,089 | 0 | 0 |
| 001-0124 CODE ENFORCEMENT | 299 | 299 | 0 | 0 |
| 001-0125 BEACH SAFETY | 2,388 | 2,388 | 0 | 0 |
| 001-0126 CORRECTIONS DEPARTMENT | 6,871 | 6,871 | 0 | 0 |
| 001-0130 AGRICULTURE EXTENSION | 1,791 | 1,791 | 0 | 0 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 2,388 | 2,388 | 0 | 0 |
| 001-0151 VETERANS SERVICE | 597 | 597 | 0 | 0 |
| 001-0160 MOSQUITO CONTROL | 299 | 299 | 0 | 0 |
| 001-0163 HUMAN SERVICES | 3,585 | 3,585 | 0 | 0 |
| 001-0170 COUNTY PARKS | 99 | 99 | 0 | 0 |
| 001-0175 TOURIST DISTRICT PARKS | 199 | 199 | 0 | 0 |
| 001-0183 SHERIFF | 18,361 | 18,361 | 0 | 0 |
| 001-0184 SUPERVISOR OF ELECTIONS | 5,180 | 5,180 | 0 | 0 |
| 001-0601 STATE ATTORNEY OFFICE | 6,572 | 6,572 | 0 | 0 |
| 001-0602 PUBLIC DEFENDER OFFICE | 3,483 | 3,483 | 0 | 0 |
| 001-0603 COURT ADMINISTRATION | 13,044 | 13,044 | 0 | 0 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 796 | 796 | 0 | 0 |
| 101-1001 ENGINEERING DEPARTMENT | 497 | 497 | 0 | 0 |
| 101-1002 ROAD DEPARTMENT | 3,285 | 3,285 | 0 | 0 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 199 | 199 | 0 | 0 |
| 101-1004 STORMWATER MANAGEMENT | 299 | 299 | 0 | 0 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 99 | 99 | 0 | 0 |
| 104-1152 2ND TDT-ADMINISTRATION | 1,292 | 1,292 | 0 | 0 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 695 | 695 | 0 | 0 |
| 104-1173 3RD TDT-C.C. O & M | 2,686 | 2,686 | 0 | 0 |
| 104-1175 1ST TDT-BEACHES & PARKS | 299 | 299 | 0 | 0 |
| 108 E-911 OPERATIONS FUND | 497 | 497 | 0 | 0 |
| 115 UNINCORPORATED PARKS FUND | 497 | 497 | 0 | 0 |
| 120 ADDITIONAL COURT COST FUND | 99 | 99 | 0 | 0 |
| 411 WATER & SEWER FUND | 44,616 | 0 | 44,616 | 0 |
| 421 AIRPORT FUND | 5,477 | 5,477 | 0 | 0 |
| 430 SOLID WASTE FUND | 497 | 497 | 0 | 0 |
| 441 INSPECTION FUND | 2,089 | 2,089 | 0 | 0 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 11,849 | 11,849 | 0 | 0 |
| 501 SELF INSURANCE FUND | 497 | 497 | 0 | 0 |
| 502 FLEET OPERATIONS FUND | 695 | 695 | 0 | 0 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-01115 TELECOMMUNICATIONS**

| Receiving Department | Total | COUNTY-WIDE | WATER & SEWER | NON-COUNTY |
|----------------------|---------|-------------|---------------|------------|
| CLERK OF COURT | 10,254 | 10,254 | 0 | 0 |
| ALL OTHER | (719) | 995 | 0 | (1,714) |
| Direct Bill | 0 | 0 | 0 | 0 |
| Total | 176,190 | 133,288 | 44,616 | (1,714) |

OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .1 - Nature and Extent of Services
For Department 001-0112 FACILITIES MAINTENANCE

The Facility Maintenance Department serves the citizens of Okaloosa County by constructing, expanding, remodeling, repairing, and maintaining the various county owned and leased facilities, and by providing custodial and grounds keeping services as directed by the Board of County Commissioners and the County Administrator.

The Facility Maintenance Department provides services to:

- The Board of County Commissioners
- All County Departments under the BCC
- All County Airports
- All County Parks
- All County Constitutional Officers
- And other facilities as directed by the BCC and the County Administrator

Facility Maintenance employs a staff of 48 highly skilled professional supervisors, trades and crafts personnel, custodians and grounds keepers, and supply and administrative personnel. In addition to responding to daily requests for services, Facilities Maintenance personnel respond 24/7 to emergency service request situations, which involve matters of public safety and the destruction or imminent degradation of the facilities with which the Department has been charged.

For cost allocation purposes, the costs of **Facilities Maintenance** have been functionalized according to the services provided and allocated as follows:

HVAC - these costs have been allocated based on the total HVAC square footage maintained by benefiting fund/department.

Plumbing - these costs have been allocated based on the total Plumbing square footage maintained by benefiting fund/department.

Electrical - these costs have been allocated based on the total Electrical square footage maintained by benefiting fund/department.

Structural - these costs have been allocated based on the total Structural square footage maintained by benefiting fund/department.

Custodial - these costs have been allocated based on the total Custodial square footage maintained by benefiting fund/department.

Landscaping - these costs have been allocated based on the total Landscaping square footage maintained by benefiting fund/department.

Direct - costs directly identified to specific departments have been separately identified and allocated to the benefiting fund/department using the actual facilities maintenance cost.

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 001-0112 FACILITIES MAINTENANCE**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 3,101,564 | | | 3,101,564 |
| Deductions: | | | | |
| GENERAL GOVERNMENT EQUIP | -23,632 | | | |
| VEHICLES | -27,499 | | | |
| Total Deductions: | -51,131 | | | -51,131 |
| Cost Adjustments: | | | | |
| CHARGES FOR SERVICES | -18,600 | | | |
| IN-HOUSE REIMBURSABLES | -817 | | | |
| REIMBURSEMENT-UTILITIES | -45,345 | | | |
| OTHER MISC REVENUE | -2,285 | | | |
| Total Departmental Cost Adjustments: | -67,047 | | | -67,047 |
| Inbound Costs: | | | | |
| BUILDING DEPRECIATION | 627 | | 627 | |
| DEPRECIATION & AMORTIZATION | 20,605 | | 20,605 | |
| 001-0180 CLERK TO THE BCC | 32,938 | 1,433 | 34,371 | |
| 001-0101 BOARD COUNTY COMMISSIONER | 21,663 | 1,612 | 23,275 | |
| 001-0102 COUNTY ADMINISTRATOR | 45,858 | 9,757 | 55,615 | |
| 001-0103 PURCHASING DEPARTMENT | 23,755 | 4,500 | 28,255 | |
| 001-0104 HUMAN RESOURCES | 30,054 | 2,826 | 32,880 | |
| 001-0107 LEGAL SERVICES | 8,602 | 41 | 8,643 | |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 9,458 | | 9,458 | |
| 001-01113 SYSTEMS AND NETWORKING | 12,855 | 4,315 | 17,170 | |
| 001-01114 APPLICATIONS & ADMIN | 3,960 | | 3,960 | |
| 001-01115 TELECOMMUNICATIONS | 2,480 | 9 | 2,489 | |
| 001-0112 FACILITIES MAINTENANCE | | 133,862 | 133,862 | |
| 001-0114 GEN SERV-OTHER | | 75,422 | 75,422 | |
| Total Allocated Additions: | 212,855 | 233,777 | 446,632 | 446,632 |
| Total To Be Allocated: | 3,196,241 | 233,777 | | 3,430,018 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0112 FACILITIES MAINTENANCE**

| | Total | G&A | HVAC | PLUMBING | ELECTRICAL |
|---------------------------------|-----------|---------|---------|----------|------------|
| Wages & Benefits | | | | | |
| SALARIES/WAGES-FULL-TIME | 1,604,249 | 161,708 | 187,055 | 127,377 | 202,135 |
| Other Expense & Cost | | | | | |
| CONTRA PAYROLL-GRANTS | (1,624) | (164) | (189) | (129) | (205) |
| OVERTIME | 19,427 | 1,958 | 2,265 | 1,543 | 2,448 |
| FICA TAXES | 119,691 | 12,065 | 13,956 | 9,503 | 15,081 |
| RETIREMENT CONTRIBUTIONS | 127,362 | 12,838 | 14,850 | 10,113 | 16,048 |
| LIFE & HEALTH INSURANCE | 346,264 | 34,903 | 40,374 | 27,493 | 43,629 |
| CONTRA L&H INS (REBATE) | (17,660) | (1,780) | (2,059) | (1,402) | (2,225) |
| WORKERS' COMPENSATION | 80,032 | 8,067 | 9,332 | 6,355 | 10,084 |
| UNEMPLOYMENT COMPENSATION | 2,475 | 249 | 289 | 197 | 312 |
| CS-PERSONNEL | 55,061 | 5,550 | 6,420 | 4,372 | 6,938 |
| CS-OTHER | 0 | 0 | 0 | 0 | 0 |
| TRAVEL OUT-OF-COUNTY | 299 | 30 | 35 | 24 | 38 |
| TRAVEL LODGING EXPENSES | 83 | 8 | 10 | 7 | 10 |
| COMMUNICATIONS SERVICE | 290 | 29 | 34 | 23 | 37 |
| CELLULAR PHONES/PAGERS | 5,615 | 566 | 655 | 446 | 707 |
| POSTAGE/FREIGHT CHARGES | 196 | 20 | 23 | 16 | 25 |
| UTILITIES-C & D DEBRIS | 5,109 | 515 | 596 | 406 | 644 |
| INSURANCE-OTHER | 58,500 | 5,897 | 6,821 | 4,645 | 7,371 |
| RM-FACILITIES | 223,659 | 22,545 | 26,079 | 17,759 | 28,181 |
| RM-CORRECTIONS FACILITIES | 73,535 | 0 | 0 | 0 | 0 |
| RM-HEAD START | 3,901 | 0 | 0 | 0 | 0 |
| RM-EQUIPMENT | 6,836 | 689 | 797 | 543 | 861 |
| RM-AIR CONDITIONING | 61,505 | 0 | 61,505 | 0 | 0 |
| RM-VEHICLES-FLEET | 64,380 | 6,490 | 7,507 | 5,112 | 8,112 |
| RM-MAJOR PROJECTS | 42,411 | 4,275 | 4,945 | 3,367 | 5,344 |
| PRINTING & BINDING | 136 | 14 | 16 | 11 | 17 |
| MISCELLANEOUS CHARGES | 374 | 38 | 44 | 30 | 47 |
| LEGAL ADVERTISING | 127 | 13 | 15 | 10 | 16 |
| JOB LISTING EXPENSES | 0 | 0 | 0 | 0 | 0 |
| MOTOR VEHICLE REPORTS | 379 | 38 | 44 | 30 | 48 |
| BACKGROUND CHECKS | 777 | 78 | 91 | 62 | 98 |
| RANDOM DRUG TESTING | 222 | 22 | 26 | 18 | 28 |
| OFFICE SUPPLIES | 3,045 | 307 | 355 | 242 | 384 |
| FLEET FUEL | 66,575 | 6,711 | 7,763 | 5,286 | 8,388 |
| SIGN MATERIALS | 0 | 0 | 0 | 0 | 0 |
| CLOTHING/WEARING APPAREL | 3,316 | 334 | 387 | 263 | 418 |
| PROTECTIVE APPAREL | 3,834 | 386 | 447 | 304 | 483 |
| SAFETY SUPPLIES | 1,934 | 195 | 226 | 154 | 244 |
| TOOLS & SMALL IMPLEMENTS | 6,627 | 668 | 773 | 526 | 835 |
| CHEMICAL SUPPLIES | 3,646 | 368 | 425 | 289 | 459 |
| JANITORIAL SUPPLIES | 60,673 | 6,116 | 7,074 | 4,817 | 7,645 |
| GROUND MAINTENANCE SUPPLY | 1,527 | 154 | 178 | 121 | 192 |
| COMPUTER SUPPLIES | 834 | 84 | 97 | 66 | 105 |
| SUPPLIES-IN-HOUSE-FM | 6,724 | 678 | 784 | 534 | 847 |
| OTHER SUPPLIES | 6,787 | 684 | 791 | 539 | 855 |
| BOOK/PUB/SUB/MEMBERSHIPS | 431 | 43 | 50 | 34 | 54 |
| TRAINING/EDUCATION EXPENS | 869 | 88 | 101 | 69 | 109 |
| *GENERAL GOVERNMENT EQUIP | 23,632 | 0 | 0 | 0 | 0 |
| *VEHICLES | 27,499 | 0 | 0 | 0 | 0 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0112 FACILITIES MAINTENANCE**

| | Total | G&A | HVAC | PLUMBING | ELECTRICAL |
|--|------------------|----------------|----------------|----------------|----------------|
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 3,101,564 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | (51,131) | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| CHARGES FOR SERVICES | (18,600) | (18,600) | 0 | 0 | 0 |
| IN-HOUSE REIMBURSABLES | (817) | (817) | 0 | 0 | 0 |
| REIMBURSEMENT-UTILITIES | (45,345) | (45,345) | 0 | 0 | 0 |
| OTHER MISC REVENUE | (2,285) | (2,285) | 0 | 0 | 0 |
| Functional Cost | 2,983,386 | 226,430 | 400,987 | 231,175 | 366,847 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 212,855 | 212,855 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (439,285) | 63,892 | 36,835 | 58,451 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 3,196,241 | 0 | 464,879 | 268,010 | 425,298 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 233,777 | 233,777 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (233,777) | 33,998 | 19,605 | 31,105 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 233,777 | 0 | 33,998 | 19,605 | 31,105 |
| Total For 001-0112 FACILITIES MAINTENANCE | | | | | |
| Schedule .3 Total | 3,430,018 | 0 | 498,877 | 287,615 | 456,403 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0112 FACILITIES MAINTENANCE**

| | STRUCTURAL | CUSTODIAL | LANDSCAPING | DIRECT |
|---------------------------------|------------|-----------|-------------|--------|
| Wages & Benefits | | | | |
| SALARIES/WAGES-FULL-TIME | 474,698 | 347,962 | 103,314 | 0 |
| Other Expense & Cost | | | | |
| CONTRA PAYROLL-GRANTS | (481) | (352) | (105) | 1 |
| OVERTIME | 5,748 | 4,214 | 1,251 | 0 |
| FICA TAXES | 35,417 | 25,961 | 7,708 | 0 |
| RETIREMENT CONTRIBUTIONS | 37,686 | 27,625 | 8,202 | 0 |
| LIFE & HEALTH INSURANCE | 102,461 | 75,105 | 22,299 | 0 |
| CONTRA L&H INS (REBATE) | (5,226) | (3,830) | (1,137) | (1) |
| WORKERS' COMPENSATION | 23,681 | 17,359 | 5,154 | 0 |
| UNEMPLOYMENT COMPENSATION | 732 | 537 | 159 | 0 |
| CS-PERSONNEL | 16,292 | 11,943 | 3,546 | 0 |
| CS-OTHER | 0 | 0 | 0 | 0 |
| TRAVEL OUT-OF-COUNTY | 88 | 65 | 19 | 0 |
| TRAVEL LODGING EXPENSES | 25 | 18 | 5 | 0 |
| COMMUNICATIONS SERVICE | 85 | 63 | 19 | 0 |
| CELLULAR PHONES/PAGERS | 1,661 | 1,218 | 362 | 0 |
| POSTAGE/FREIGHT CHARGES | 56 | 43 | 13 | 0 |
| UTILITIES-C & D DEBRIS | 1,511 | 1,108 | 329 | 0 |
| INSURANCE-OTHER | 17,310 | 12,689 | 3,767 | 0 |
| RM-FACILITIES | 66,179 | 48,512 | 14,404 | 0 |
| RM-CORRECTIONS FACILITIES | 0 | 0 | 0 | 73,535 |
| RM-HEAD START | 0 | 0 | 0 | 3,901 |
| RM-EQUIPMENT | 2,023 | 1,483 | 440 | 0 |
| RM-AIR CONDITIONING | 0 | 0 | 0 | 0 |
| RM-VEHICLES-FLEET | 19,049 | 13,964 | 4,146 | 0 |
| RM-MAJOR PROJECTS | 12,550 | 9,199 | 2,731 | 0 |
| PRINTING & BINDING | 40 | 29 | 9 | 0 |
| MISCELLANEOUS CHARGES | 110 | 81 | 24 | 0 |
| LEGAL ADVERTISING | 37 | 28 | 8 | 0 |
| JOB LISTING EXPENSES | 0 | 0 | 0 | 0 |
| MOTOR VEHICLE REPORTS | 113 | 82 | 24 | 0 |
| BACKGROUND CHECKS | 229 | 169 | 50 | 0 |
| RANDOM DRUG TESTING | 66 | 48 | 14 | 0 |
| OFFICE SUPPLIES | 901 | 660 | 196 | 0 |
| FLEET FUEL | 19,700 | 14,440 | 4,287 | 0 |
| SIGN MATERIALS | 0 | 0 | 0 | 0 |
| CLOTHING/WEARING APPAREL | 981 | 719 | 214 | 0 |
| PROTECTIVE APPAREL | 1,135 | 832 | 247 | 0 |
| SAFETY SUPPLIES | 571 | 419 | 125 | 0 |
| TOOLS & SMALL IMPLEMENTS | 1,961 | 1,437 | 427 | 0 |
| CHEMICAL SUPPLIES | 1,079 | 791 | 235 | 0 |
| JANITORIAL SUPPLIES | 17,954 | 13,160 | 3,907 | 0 |
| GROUND MAINTENANCE SUPPLY | 453 | 331 | 98 | 0 |
| COMPUTER SUPPLIES | 247 | 181 | 54 | 0 |
| SUPPLIES-IN-HOUSE-FM | 1,990 | 1,458 | 433 | 0 |
| OTHER SUPPLIES | 2,009 | 1,472 | 437 | 0 |
| BOOK/PUB/SUB/MEMBERSHIPS | 129 | 93 | 28 | 0 |
| TRAINING/EDUCATION EXPENS | 258 | 188 | 56 | 0 |
| *GENERAL GOVERNMENT EQUIP | 0 | 0 | 0 | 0 |
| *VEHICLES | 0 | 0 | 0 | 0 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0112 FACILITIES MAINTENANCE**

| | STRUCTURAL | CUSTODIAL | LANDSCAPING | DIRECT |
|---|------------|-----------|-------------|--------|
| <hr/> | | | | |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | |
| CHARGES FOR SERVICES | 0 | 0 | 0 | 0 |
| IN-HOUSE REIMBURSABLES | 0 | 0 | 0 | 0 |
| REIMBURSEMENT-UTILITIES | 0 | 0 | 0 | 0 |
| OTHER MISC REVENUE | 0 | 0 | 0 | 0 |
| Functional Cost | 861,508 | 631,504 | 187,499 | 77,436 |
| Allocation Step 1 | | | | |
| Inbound - All Others | 0 | 0 | 0 | 0 |
| Reallocate Admin Costs | 137,271 | 100,624 | 29,872 | 12,340 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 998,779 | 732,128 | 217,371 | 89,776 |
| Allocation Step 2 | | | | |
| Inbound - All Others | 0 | 0 | 0 | 0 |
| Reallocate Admin Costs | 73,065 | 53,544 | 15,896 | 6,564 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 2nd Allocation | 73,065 | 53,544 | 15,896 | 6,564 |
| Total For 001-0112 FACILITIES MAINTENANCE | | | | |
| Schedule .3 Total | 1,071,844 | 785,672 | 233,267 | 96,340 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0112 FACILITIES MAINTENANCE**

Activity - HVAC

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|------------------------------------|---------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 001-0180 CLERK TO THE BCC | 9,385.97 | 0.711532 | 3,306 | | 3,306 | | 3,306 |
| 001-0101 BOARD COUNTY COMMISSIONER | 9,849.48 | 0.746670 | 3,466 | | 3,466 | | 3,466 |
| 001-0102 COUNTY ADMINISTRATOR | 9,383.45 | 0.711341 | 3,304 | | 3,304 | | 3,304 |
| 001-0103 PURCHASING DEPARTMENT | 6,062.00 | 0.459548 | 2,134 | | 2,134 | | 2,134 |
| 001-0104 HUMAN RESOURCES | 2,374.00 | 0.179968 | 833 | | 833 | | 833 |
| 001-0108 PLANNING DEPARTMENT | 7,990.55 | 0.605748 | 2,814 | | 2,814 | 214 | 3,028 |
| 001-0114 APPLICATIONS & ADMIN | 7,454.10 | 0.565081 | 2,626 | | 2,626 | | 2,626 |
| 001-0112 FACILITIES MAINTENANCE | 48,787.00 | 3.698448 | 17,190 | | 17,190 | | 17,190 |
| 001-0116 TAX COLLECTOR OPERATING | 40,827.95 | 3.095088 | 14,388 | | 14,388 | 1,126 | 15,514 |
| 001-0124 CODE ENFORCEMENT | 1,371.45 | 0.103967 | 481 | | 481 | 33 | 514 |
| 001-0125 BEACH SAFETY | 2,020.00 | 0.153132 | 710 | | 710 | 51 | 761 |
| 001-0126 CORRECTIONS DEPARTMENT | 126,242.00 | 9.570161 | 44,489 | | 44,489 | 3,496 | 47,985 |
| 001-0127 MEDICAL EXAMINER | 1,500.00 | 0.113712 | 527 | | 527 | 36 | 563 |
| 001-0130 AGRICULTURE EXTENSION | 11,705.00 | 0.887333 | 4,122 | | 4,122 | 321 | 4,443 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 12,985.00 | 0.984368 | 4,574 | | 4,574 | 358 | 4,932 |
| 001-0151 VETERANS SERVICE | 1,549.89 | 0.117494 | 546 | | 546 | 38 | 584 |
| 001-0160 MOSQUITO CONTROL | 10,946.00 | 0.829795 | 3,853 | | 3,853 | 301 | 4,154 |
| 001-0181 PROPERTY APPRAISER | 21,758.94 | 1.649503 | 7,664 | | 7,664 | 597 | 8,261 |
| 001-0183 SHERIFF | 68,900.99 | 5.223250 | 24,282 | | 24,282 | 1,908 | 26,190 |
| 001-0184 SUPERVISOR OF ELECTIONS | 22,453.32 | 1.702143 | 7,911 | | 7,911 | 616 | 8,527 |
| 001-0601 STATE ATTORNEY OFFICE | 3,276.96 | 0.248420 | 1,152 | | 1,152 | 84 | 1,236 |
| 001-0602 PUBLIC DEFENDER OFFICE | 15,702.96 | 1.190411 | 5,530 | | 5,530 | 430 | 5,960 |
| 001-0603 COURT ADMINISTRATION | 90,978.57 | 6.896909 | 32,062 | | 32,062 | 2,522 | 34,584 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 2,518.73 | 0.190940 | 887 | | 887 | 65 | 952 |
| 101-1001 ENGINEERING DEPARTMENT | 3,000.00 | 0.227424 | 1,056 | | 1,056 | 77 | 1,133 |
| 101-1002 ROAD DEPARTMENT | 38,802.00 | 2.941504 | 13,675 | | 13,675 | 1,072 | 14,747 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 2,100.00 | 0.159197 | 737 | | 737 | 53 | 790 |
| 108 E-911 OPERATIONS FUND | 29,480.00 | 2.234822 | 10,389 | | 10,389 | 808 | 11,197 |
| 112 COUNTY PUBLIC HEALTH FUND | 60,664.00 | 4.598820 | 21,380 | | 21,380 | 1,673 | 23,053 |
| 115 UNINCORPORATED PARKS FUND | 118,573.00 | 8.988789 | 41,787 | | 41,787 | 3,284 | 45,071 |
| 120 ADDITIONAL COURT COST FUND | 888.03 | 0.067320 | 312 | | 312 | 22 | 334 |
| 411 WATER & SEWER FUND | 92,831.00 | 7.037338 | 32,711 | | 32,711 | 2,570 | 35,281 |
| 421 AIRPORT FUND | 196,828.00 | 14.921148 | 69,441 | | 69,441 | 5,633 | 75,074 |
| 430 SOLID WASTE FUND | 21,441.00 | 1.625401 | 7,551 | | 7,551 | 588 | 8,139 |
| 441 INSPECTION FUND | 8,524.11 | 0.646196 | 3,001 | | 3,001 | 231 | 3,232 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 35,436.00 | 2.686334 | 12,489 | | 12,489 | 973 | 13,462 |
| 501 SELF INSURANCE FUND | 4,421.00 | 0.335147 | 1,555 | | 1,555 | 118 | 1,673 |
| 502 FLEET OPERATIONS FUND | 44,370.00 | 3.363603 | 15,636 | | 15,636 | 1,226 | 16,862 |
| CLERK OF COURT | 27,818.55 | 2.108870 | 9,801 | | 9,801 | 761 | 10,562 |
| ALL OTHER | 97,920.00 | 7.423125 | 34,507 | | 34,507 | 2,713 | 37,220 |
| Schedule .4 Total for HVAC | 1,319,121.00 | 100.000000 | 464,879 | | 464,879 | 33,998 | 498,877 |

Allocation Basis: TOTAL SQUARE FOOTAGE MAINTAINED BY BENEFITING FUND/DEPARTMENT
Allocation Source: COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0112 FACILITIES MAINTENANCE**

Activity - PLUMBING

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---------------------------------------|---------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 001-0180 CLERK TO THE BCC | 9,385.97 | 0.672209 | 1,800 | | 1,800 | | 1,800 |
| 001-0101 BOARD COUNTY COMMISSIONER | 9,849.48 | 0.705405 | 1,888 | | 1,888 | | 1,888 |
| 001-0102 COUNTY ADMINISTRATOR | 9,383.45 | 0.672028 | 1,800 | | 1,800 | | 1,800 |
| 001-0103 PURCHASING DEPARTMENT | 6,062.00 | 0.434151 | 1,161 | | 1,161 | | 1,161 |
| 001-0104 HUMAN RESOURCES | 2,374.00 | 0.170022 | 455 | | 455 | | 455 |
| 001-0108 PLANNING DEPARTMENT | 7,990.55 | 0.572271 | 1,532 | | 1,532 | 115 | 1,647 |
| 001-01114 APPLICATIONS & ADMIN | 7,454.10 | 0.533851 | 1,429 | | 1,429 | | 1,429 |
| 001-0112 FACILITIES MAINTENANCE | 46,387.00 | 3.322166 | 8,901 | | 8,901 | | 8,901 |
| 001-0116 TAX COLLECTOR OPERATING | 40,827.95 | 2.924035 | 7,836 | | 7,836 | 607 | 8,443 |
| 001-0124 CODE ENFORCEMENT | 1,371.45 | 0.098221 | 261 | | 261 | 18 | 279 |
| 001-0125 BEACH SAFETY | 2,020.00 | 0.144669 | 385 | | 385 | 27 | 412 |
| 001-0126 CORRECTIONS DEPARTMENT | 126,242.00 | 9.041258 | 24,230 | | 24,230 | 1,890 | 26,120 |
| 001-0127 MEDICAL EXAMINER | 1,500.00 | 0.107428 | 287 | | 287 | 20 | 307 |
| 001-0130 AGRICULTURE EXTENSION | 2,275.00 | 0.162932 | 437 | | 437 | 30 | 467 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 12,985.00 | 0.929966 | 2,491 | | 2,491 | 189 | 2,680 |
| 001-0151 VETERANS SERVICE | 1,549.89 | 0.111001 | 297 | | 297 | 20 | 317 |
| 001-0160 MOSQUITO CONTROL | 10,946.00 | 0.783936 | 2,099 | | 2,099 | 158 | 2,257 |
| 001-0181 PROPERTY APPRAISER | 21,758.94 | 1.558342 | 4,171 | | 4,171 | 323 | 4,494 |
| 001-0183 SHERIFF | 73,133.99 | 5.237744 | 14,037 | | 14,037 | 1,094 | 15,131 |
| 001-0184 SUPERVISOR OF ELECTIONS | 22,453.32 | 1.608072 | 4,307 | | 4,307 | 332 | 4,639 |
| 001-0601 STATE ATTORNEY OFFICE | 3,276.96 | 0.234691 | 628 | | 628 | 43 | 671 |
| 001-0602 PUBLIC DEFENDER OFFICE | 15,702.96 | 1.124622 | 3,011 | | 3,011 | 230 | 3,241 |
| 001-0603 COURT ADMINISTRATION | 90,978.57 | 6.515745 | 17,462 | | 17,462 | 1,364 | 18,826 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 2,518.73 | 0.180388 | 481 | | 481 | 33 | 514 |
| 101-1001 ENGINEERING DEPARTMENT | 3,000.00 | 0.214855 | 576 | | 576 | 39 | 615 |
| 101-1002 ROAD DEPARTMENT | 38,962.00 | 2.790399 | 7,474 | | 7,474 | 579 | 8,053 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 4,650.00 | 0.333026 | 892 | | 892 | 65 | 957 |
| 108 E-911 OPERATIONS FUND | 29,480.00 | 2.111312 | 5,657 | | 5,657 | 438 | 6,095 |
| 112 COUNTY PUBLIC HEALTH FUND | 60,664.00 | 4.344662 | 11,643 | | 11,643 | 905 | 12,548 |
| 115 UNINCORPORATED PARKS FUND | 199,416.00 | 14.281867 | 38,276 | | 38,276 | 2,992 | 41,268 |
| 120 ADDITIONAL COURT COST FUND | 888.03 | 0.063599 | 169 | | 169 | 11 | 180 |
| 411 WATER & SEWER FUND | 74,057.00 | 5.303848 | 14,213 | | 14,213 | 1,107 | 15,320 |
| 421 AIRPORT FUND | 217,133.00 | 15.550731 | 41,745 | | 41,745 | 3,415 | 45,160 |
| 430 SOLID WASTE FUND | 21,121.00 | 1.512654 | 4,049 | | 4,049 | 314 | 4,363 |
| 441 INSPECTION FUND | 8,524.11 | 0.610484 | 1,634 | | 1,634 | 122 | 1,756 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 35,436.00 | 2.537872 | 6,802 | | 6,802 | 526 | 7,328 |
| 501 SELF INSURANCE FUND | 4,421.00 | 0.316625 | 847 | | 847 | 61 | 908 |
| 502 FLEET OPERATIONS FUND | 44,370.00 | 3.177711 | 8,515 | | 8,515 | 657 | 9,172 |
| CLERK OF COURT | 27,818.55 | 1.992322 | 5,339 | | 5,339 | 413 | 5,752 |
| ALL OTHER | 97,920.00 | 7.012880 | 18,793 | | 18,793 | 1,468 | 20,261 |
| Schedule .4 Total for PLUMBING | 1,396,288.00 | 100.000000 | 268,010 | | 268,010 | 19,605 | 287,615 |

Allocation Basis: TOTAL SQUARE FOOTAGE MAINTAINED BY BENEFITING FUND/DEPARTMENT
Allocation Source: COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0112 FACILITIES MAINTENANCE**

Activity - ELECTRICAL

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 001-0180 CLERK TO THE BCC | 9,385.97 | 0.655657 | 2,785 | | 2,785 | | 2,785 |
| 001-0101 BOARD COUNTY COMMISSIONER | 9,849.48 | 0.688035 | 2,925 | | 2,925 | | 2,925 |
| 001-0102 COUNTY ADMINISTRATOR | 9,383.45 | 0.655481 | 2,784 | | 2,784 | | 2,784 |
| 001-0103 PURCHASING DEPARTMENT | 6,062.00 | 0.423461 | 1,799 | | 1,799 | | 1,799 |
| 001-0104 HUMAN RESOURCES | 2,374.00 | 0.165836 | 704 | | 704 | | 704 |
| 001-0108 PLANNING DEPARTMENT | 7,990.55 | 0.558180 | 2,371 | | 2,371 | 178 | 2,549 |
| 001-01114 APPLICATIONS & ADMIN | 7,454.10 | 0.520706 | 2,213 | | 2,213 | | 2,213 |
| 001-0112 FACILITIES MAINTENANCE | 46,387.00 | 3.240363 | 13,780 | | 13,780 | | 13,780 |
| 001-0116 TAX COLLECTOR OPERATING | 40,827.95 | 2.852036 | 12,128 | | 12,128 | 939 | 13,067 |
| 001-0124 CODE ENFORCEMENT | 1,371.45 | 0.095803 | 408 | | 408 | 28 | 436 |
| 001-0125 BEACH SAFETY | 2,020.00 | 0.141107 | 599 | | 599 | 41 | 640 |
| 001-0126 CORRECTIONS DEPARTMENT | 126,242.00 | 8.818633 | 37,504 | | 37,504 | 2,927 | 40,431 |
| 001-0127 MEDICAL EXAMINER | 1,500.00 | 0.104782 | 445 | | 445 | 31 | 476 |
| 001-0130 AGRICULTURE EXTENSION | 11,705.00 | 0.817653 | 3,472 | | 3,472 | 263 | 3,735 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 12,985.00 | 0.907067 | 3,854 | | 3,854 | 297 | 4,151 |
| 001-0151 VETERANS SERVICE | 1,549.89 | 0.108268 | 460 | | 460 | 31 | 491 |
| 001-0160 MOSQUITO CONTROL | 10,946.00 | 0.764633 | 3,249 | | 3,249 | 246 | 3,495 |
| 001-0181 PROPERTY APPRAISER | 21,758.94 | 1.519970 | 6,462 | | 6,462 | 499 | 6,961 |
| 001-0183 SHERIFF | 75,109.99 | 5.246807 | 22,316 | | 22,316 | 1,745 | 24,061 |
| 001-0184 SUPERVISOR OF ELECTIONS | 22,453.32 | 1.568476 | 6,671 | | 6,671 | 514 | 7,185 |
| 001-0601 STATE ATTORNEY OFFICE | 3,276.96 | 0.228912 | 973 | | 973 | 71 | 1,044 |
| 001-0602 PUBLIC DEFENDER OFFICE | 15,702.96 | 1.096930 | 4,661 | | 4,661 | 361 | 5,022 |
| 001-0603 COURT ADMINISTRATION | 90,978.57 | 6.355307 | 27,026 | | 27,026 | 2,110 | 29,136 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 2,518.73 | 0.175946 | 746 | | 746 | 53 | 799 |
| 101-1001 ENGINEERING DEPARTMENT | 3,000.00 | 0.209565 | 890 | | 890 | 65 | 955 |
| 101-1002 ROAD DEPARTMENT | 39,071.00 | 2.729304 | 11,606 | | 11,606 | 900 | 12,506 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 4,650.00 | 0.324826 | 1,379 | | 1,379 | 103 | 1,482 |
| 104-1152 2ND TDT-ADMINISTRATION | 4,546.00 | 0.317561 | 1,348 | | 1,348 | 101 | 1,449 |
| 104-1173 3RD TDT-C.C. O & M | 77,656.00 | 5.424659 | 23,071 | | 23,071 | 1,799 | 24,870 |
| 108 E-911 OPERATIONS FUND | 29,480.00 | 2.059325 | 8,757 | | 8,757 | 674 | 9,431 |
| 112 COUNTY PUBLIC HEALTH FUND | 60,664.00 | 4.237683 | 18,021 | | 18,021 | 1,404 | 19,425 |
| 115 UNINCORPORATED PARKS FUND | 206,113.00 | 14.398021 | 61,231 | | 61,231 | 4,775 | 66,006 |
| 120 ADDITIONAL COURT COST FUND | 888.03 | 0.062033 | 262 | | 262 | 18 | 280 |
| 411 WATER & SEWER FUND | 320.00 | 0.022354 | 95 | | 95 | 6 | 101 |
| 421 AIRPORT FUND | 224,457.00 | 15.679442 | 66,761 | | 66,761 | 5,387 | 72,148 |
| 430 SOLID WASTE FUND | 22,285.00 | 1.556718 | 6,619 | | 6,619 | 510 | 7,129 |
| 441 INSPECTION FUND | 8,524.11 | 0.595452 | 2,529 | | 2,529 | 192 | 2,721 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 33,520.00 | 2.341539 | 9,956 | | 9,956 | 770 | 10,726 |
| 501 SELF INSURANCE FUND | 4,421.00 | 0.308829 | 1,311 | | 1,311 | 98 | 1,409 |
| 502 FLEET OPERATIONS FUND | 44,370.00 | 3.099466 | 13,181 | | 13,181 | 1,020 | 14,201 |
| CLERK OF COURT | 27,818.55 | 1.943264 | 8,262 | | 8,262 | 636 | 8,898 |
| ALL OTHER | 99,920.00 | 6.979910 | 29,684 | | 29,684 | 2,313 | 31,997 |
| Schedule .4 Total for ELECTRICAL | 1,431,537.00 | 100.000000 | 425,298 | | 425,298 | 31,105 | 456,403 |

Allocation Basis: TOTAL SQUARE FOOTAGE MAINTAINED BY BENEFITING FUND/DEPARTMENT
Allocation Source: COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0112 FACILITIES MAINTENANCE**

Activity - STRUCTURAL

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| 001-0180 CLERK TO THE BCC | 9,385.97 | 0.666652 | 6,658 | | 6,658 | | 6,658 |
| 001-0101 BOARD COUNTY COMMISSIONER | 9,849.48 | 0.699573 | 6,986 | | 6,986 | | 6,986 |
| 001-0102 COUNTY ADMINISTRATOR | 9,383.45 | 0.666473 | 6,657 | | 6,657 | | 6,657 |
| 001-0103 PURCHASING DEPARTMENT | 6,062.00 | 0.430562 | 4,298 | | 4,298 | | 4,298 |
| 001-0104 HUMAN RESOURCES | 2,374.00 | 0.168617 | 1,681 | | 1,681 | | 1,681 |
| 001-0108 PLANNING DEPARTMENT | 7,990.55 | 0.567540 | 5,667 | | 5,667 | 439 | 6,106 |
| 001-01114 APPLICATIONS & ADMIN | 7,454.10 | 0.529438 | 5,285 | | 5,285 | | 5,285 |
| 001-0112 FACILITIES MAINTENANCE | 46,387.00 | 3.294702 | 32,907 | | 32,907 | | 32,907 |
| 001-0116 TAX COLLECTOR OPERATING | 40,827.95 | 2.899863 | 28,963 | | 28,963 | 2,262 | 31,225 |
| 001-0124 CODE ENFORCEMENT | 1,371.45 | 0.097409 | 972 | | 972 | 71 | 1,043 |
| 001-0125 BEACH SAFETY | 2,020.00 | 0.143473 | 1,432 | | 1,432 | 107 | 1,539 |
| 001-0126 CORRECTIONS DEPARTMENT | 126,242.00 | 8.966516 | 89,555 | | 89,555 | 7,001 | 96,556 |
| 001-0127 MEDICAL EXAMINER | 1,500.00 | 0.106540 | 1,063 | | 1,063 | 77 | 1,140 |
| 001-0130 AGRICULTURE EXTENSION | 9,430.00 | 0.669779 | 6,689 | | 6,689 | 518 | 7,207 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 12,985.00 | 0.922278 | 9,208 | | 9,208 | 712 | 9,920 |
| 001-0151 VETERANS SERVICE | 1,549.89 | 0.110083 | 1,097 | | 1,097 | 79 | 1,176 |
| 001-0160 MOSQUITO CONTROL | 8,446.00 | 0.599889 | 5,987 | | 5,987 | 462 | 6,449 |
| 001-0181 PROPERTY APPRAISER | 21,758.94 | 1.545459 | 15,437 | | 15,437 | 1,200 | 16,637 |
| 001-0183 SHERIFF | 72,829.99 | 5.172853 | 51,663 | | 51,663 | 4,035 | 55,698 |
| 001-0184 SUPERVISOR OF ELECTIONS | 22,453.32 | 1.594779 | 15,925 | | 15,925 | 1,239 | 17,164 |
| 001-0601 STATE ATTORNEY OFFICE | 3,276.96 | 0.232751 | 2,323 | | 2,323 | 175 | 2,498 |
| 001-0602 PUBLIC DEFENDER OFFICE | 15,702.96 | 1.115325 | 11,142 | | 11,142 | 863 | 12,005 |
| 001-0603 COURT ADMINISTRATION | 90,978.57 | 6.461881 | 64,541 | | 64,541 | 5,040 | 69,581 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 2,518.73 | 0.178896 | 1,786 | | 1,786 | 133 | 1,919 |
| 101-1001 ENGINEERING DEPARTMENT | 3,000.00 | 0.213079 | 2,127 | | 2,127 | 160 | 2,287 |
| 101-1002 ROAD DEPARTMENT | 31,793.00 | 2.258143 | 22,550 | | 22,550 | 1,760 | 24,310 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 4,650.00 | 0.330273 | 3,295 | | 3,295 | 250 | 3,545 |
| 104-1152 2ND TDT-ADMINISTRATION | 4,546.00 | 0.322886 | 3,224 | | 3,224 | 245 | 3,469 |
| 104-1173 3RD TDT-C.C. O & M | 77,656.00 | 5.515627 | 55,087 | | 55,087 | 4,303 | 59,390 |
| 108 E-911 OPERATIONS FUND | 29,480.00 | 2.093859 | 20,916 | | 20,916 | 1,632 | 22,548 |
| 112 COUNTY PUBLIC HEALTH FUND | 60,664.00 | 4.308746 | 43,033 | | 43,033 | 3,361 | 46,394 |
| 115 UNINCORPORATED PARKS FUND | 185,193.00 | 13.153594 | 131,376 | | 131,376 | 10,272 | 141,648 |
| 120 ADDITIONAL COURT COST FUND | 888.03 | 0.063074 | 628 | | 628 | 43 | 671 |
| 411 WATER & SEWER FUND | 40,887.00 | 2.904057 | 29,004 | | 29,004 | 2,265 | 31,269 |
| 421 AIRPORT FUND | 219,322.00 | 15.577652 | 155,645 | | 155,645 | 12,361 | 168,006 |
| 430 SOLID WASTE FUND | 22,285.00 | 1.582824 | 15,806 | | 15,806 | 1,230 | 17,036 |
| 441 INSPECTION FUND | 8,524.11 | 0.605437 | 6,045 | | 6,045 | 467 | 6,512 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 14,596.00 | 1.036701 | 10,352 | | 10,352 | 800 | 11,152 |
| 501 SELF INSURANCE FUND | 4,421.00 | 0.314008 | 3,132 | | 3,132 | 238 | 3,370 |
| 502 FLEET OPERATIONS FUND | 44,370.00 | 3.151442 | 31,477 | | 31,477 | 2,456 | 33,933 |
| CLERK OF COURT | 27,818.55 | 1.975852 | 19,730 | | 19,730 | 1,537 | 21,267 |
| ALL OTHER | 95,055.00 | 6.751415 | 67,430 | | 67,430 | 5,272 | 72,702 |
| Schedule .4 Total for STRUCTURAL | 1,407,927.00 | 100.000000 | 998,779 | | 998,779 | 73,065 | 1,071,844 |

Allocation Basis: TOTAL SQUARE FOOTAGE MAINTAINED BY BENEFITING FUND/DEPARTMENT
Allocation Source: COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0112 FACILITIES MAINTENANCE**

Activity - CUSTODIAL

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|-------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 001-0180 CLERK TO THE BCC | 9,385.97 | 1.837561 | 13,454 | | 13,454 | | 13,454 |
| 001-0101 BOARD COUNTY COMMISSIONER | 9,849.48 | 1.928306 | 14,116 | | 14,116 | | 14,116 |
| 001-0102 COUNTY ADMINISTRATOR | 9,383.45 | 1.837068 | 13,451 | | 13,451 | | 13,451 |
| 001-0103 PURCHASING DEPARTMENT | 6,062.00 | 1.186803 | 8,689 | | 8,689 | | 8,689 |
| 001-0104 HUMAN RESOURCES | 2,374.00 | 0.464776 | 3,400 | | 3,400 | | 3,400 |
| 001-0108 PLANNING DEPARTMENT | 7,990.55 | 1.564370 | 11,451 | | 11,451 | 971 | 12,422 |
| 001-01114 APPLICATIONS & ADMIN | 7,454.10 | 1.459345 | 10,684 | | 10,684 | | 10,684 |
| 001-0112 FACILITIES MAINTENANCE | 29,847.00 | 5.843370 | 42,779 | | 42,779 | | 42,779 |
| 001-0116 TAX COLLECTOR OPERATING | 22,668.95 | 4.438070 | 32,488 | | 32,488 | 2,778 | 35,266 |
| 001-0124 CODE ENFORCEMENT | 1,371.45 | 0.268499 | 1,965 | | 1,965 | 162 | 2,127 |
| 001-0130 AGRICULTURE EXTENSION | 9,430.00 | 1.846182 | 13,516 | | 13,516 | 1,153 | 14,669 |
| 001-0151 VETERANS SERVICE | 1,549.89 | 0.303434 | 2,220 | | 2,220 | 186 | 2,406 |
| 001-0160 MOSQUITO CONTROL | 3,966.00 | 0.776453 | 5,683 | | 5,683 | 481 | 6,164 |
| 001-0181 PROPERTY APPRAISER | 21,758.94 | 4.259910 | 31,188 | | 31,188 | 2,664 | 33,852 |
| 001-0183 SHERIFF | 18,072.99 | 3.538284 | 25,902 | | 25,902 | 2,214 | 28,116 |
| 001-0184 SUPERVISOR OF ELECTIONS | 18,453.32 | 3.612744 | 26,448 | | 26,448 | 2,261 | 28,709 |
| 001-0601 STATE ATTORNEY OFFICE | 3,276.96 | 0.641555 | 4,694 | | 4,694 | 398 | 5,092 |
| 001-0602 PUBLIC DEFENDER OFFICE | 15,702.96 | 3.074286 | 22,507 | | 22,507 | 1,922 | 24,429 |
| 001-0603 COURT ADMINISTRATION | 90,978.57 | 17.811555 | 130,459 | | 130,459 | 11,290 | 141,749 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 2,518.73 | 0.493111 | 3,607 | | 3,607 | 306 | 3,913 |
| 101-1001 ENGINEERING DEPARTMENT | 3,000.00 | 0.587332 | 4,298 | | 4,298 | 365 | 4,663 |
| 101-1002 ROAD DEPARTMENT | 15,948.00 | 3.122259 | 22,856 | | 22,856 | 1,953 | 24,809 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 2,100.00 | 0.411133 | 3,006 | | 3,006 | 250 | 3,256 |
| 108 E-911 OPERATIONS FUND | 480.00 | 0.093973 | 686 | | 686 | 54 | 740 |
| 112 COUNTY PUBLIC HEALTH FUND | 60,664.00 | 11.876645 | 86,950 | | 86,950 | 7,443 | 94,393 |
| 115 UNINCORPORATED PARKS FUND | 28,576.00 | 5.594537 | 40,960 | | 40,960 | 3,499 | 44,459 |
| 120 ADDITIONAL COURT COST FUND | 888.03 | 0.173856 | 1,271 | | 1,271 | 104 | 1,375 |
| 411 WATER & SEWER FUND | 120.00 | 0.023493 | 171 | | 171 | 13 | 184 |
| 430 SOLID WASTE FUND | 3,234.00 | 0.633144 | 4,632 | | 4,632 | 393 | 5,025 |
| 441 INSPECTION FUND | 8,524.11 | 1.668829 | 12,219 | | 12,219 | 1,038 | 13,257 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 20,215.00 | 3.957642 | 28,975 | | 28,975 | 2,474 | 31,449 |
| 501 SELF INSURANCE FUND | 4,421.00 | 0.865532 | 6,333 | | 6,333 | 536 | 6,869 |
| 502 FLEET OPERATIONS FUND | 41,650.00 | 8.154132 | 59,697 | | 59,697 | 5,106 | 64,803 |
| CLERK OF COURT | 27,818.55 | 5.446245 | 39,871 | | 39,871 | 3,407 | 43,278 |
| ALL OTHER | 1,050.00 | 0.205566 | 1,502 | | 1,502 | 123 | 1,625 |
| Schedule .4 Total for CUSTODIAL | 510,784.00 | 100.000000 | 732,128 | | 732,128 | 53,544 | 785,672 |

Allocation Basis: TOTAL SQUARE FOOTAGE MAINTAINED BY BENEFITING FUND/DEPARTMENT
Allocation Source: COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0112 FACILITIES MAINTENANCE**

Activity - LANDSCAPING

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|-------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 001-0180 CLERK TO THE BCC | 2,500.00 | 0.453896 | 985 | | 985 | | 985 |
| 001-0101 BOARD COUNTY COMMISSIONER | 9,222.72 | 1.674462 | 3,638 | | 3,638 | | 3,638 |
| 001-0102 COUNTY ADMINISTRATOR | 3,928.19 | 0.713196 | 1,548 | | 1,548 | | 1,548 |
| 001-0103 PURCHASING DEPARTMENT | 3,194.00 | 0.579897 | 1,258 | | 1,258 | | 1,258 |
| 001-0104 HUMAN RESOURCES | 2,374.00 | 0.431020 | 934 | | 934 | | 934 |
| 001-0108 PLANNING DEPARTMENT | 7,990.55 | 1.450751 | 3,149 | | 3,149 | 257 | 3,406 |
| 001-0114 APPLICATIONS & ADMIN | 3,627.23 | 0.658554 | 1,430 | | 1,430 | | 1,430 |
| 001-0112 FACILITIES MAINTENANCE | 46,387.00 | 8.421949 | 18,305 | | 18,305 | | 18,305 |
| 001-0116 TAX COLLECTOR OPERATING | 16,139.76 | 2.930309 | 6,366 | | 6,366 | 530 | 6,896 |
| 001-0124 CODE ENFORCEMENT | 1,371.45 | 0.248998 | 540 | | 540 | 40 | 580 |
| 001-0127 MEDICAL EXAMINER | 1,500.00 | 0.272338 | 591 | | 591 | 44 | 635 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 12,985.00 | 2.357536 | 5,122 | | 5,122 | 425 | 5,547 |
| 001-0151 VETERANS SERVICE | 1,041.41 | 0.189077 | 412 | | 412 | 30 | 442 |
| 001-0160 MOSQUITO CONTROL | 10,946.00 | 1.987338 | 4,318 | | 4,318 | 360 | 4,678 |
| 001-0181 PROPERTY APPRAISER | 16,139.76 | 2.930309 | 6,366 | | 6,366 | 530 | 6,896 |
| 001-0183 SHERIFF | 18,072.99 | 3.281303 | 7,131 | | 7,131 | 592 | 7,723 |
| 001-0184 SUPERVISOR OF ELECTIONS | 15,763.82 | 2.862054 | 6,218 | | 6,218 | 516 | 6,734 |
| 001-0601 STATE ATTORNEY OFFICE | 3,276.96 | 0.594960 | 1,292 | | 1,292 | 104 | 1,396 |
| 001-0602 PUBLIC DEFENDER OFFICE | 432.96 | 0.078608 | 169 | | 169 | 13 | 182 |
| 001-0603 COURT ADMINISTRATION | 90,978.57 | 16.517920 | 35,969 | | 35,969 | 3,164 | 39,133 |
| 101-1001 ENGINEERING DEPARTMENT | 3,000.00 | 0.544675 | 1,183 | | 1,183 | 94 | 1,277 |
| 101-1002 ROAD DEPARTMENT | 50,748.00 | 9.213725 | 20,024 | | 20,024 | 1,676 | 21,700 |
| 101-1003 TRAFFIC SIGNAL MAINTENANCE | 4,650.00 | 0.844247 | 1,831 | | 1,831 | 147 | 1,978 |
| 104-1152 2ND TDT-ADMINISTRATION | 4,546.00 | 0.825364 | 1,793 | | 1,793 | 144 | 1,937 |
| 112 COUNTY PUBLIC HEALTH FUND | 60,664.00 | 11.014058 | 23,943 | | 23,943 | 2,008 | 25,951 |
| 115 UNINCORPORATED PARKS FUND | 50,075.00 | 9.091536 | 19,758 | | 19,758 | 1,657 | 21,415 |
| 120 ADDITIONAL COURT COST FUND | 405.90 | 0.073695 | 157 | | 157 | 11 | 168 |
| 411 WATER & SEWER FUND | 7,079.00 | 1.285252 | 2,791 | | 2,791 | 229 | 3,020 |
| 430 SOLID WASTE FUND | 21,617.00 | 3.924748 | 8,530 | | 8,530 | 708 | 9,238 |
| 441 INSPECTION FUND | 8,524.11 | 1.547624 | 3,362 | | 3,362 | 276 | 3,638 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 6,968.00 | 1.265099 | 2,748 | | 2,748 | 225 | 2,973 |
| 501 SELF INSURANCE FUND | 4,421.00 | 0.802670 | 1,745 | | 1,745 | 139 | 1,884 |
| 502 FLEET OPERATIONS FUND | 34,570.00 | 6.276473 | 13,644 | | 13,644 | 1,143 | 14,787 |
| CLERK OF COURT | 21,731.62 | 3.945558 | 8,578 | | 8,578 | 711 | 9,289 |
| ALL OTHER | 3,915.00 | 0.710801 | 1,543 | | 1,543 | 123 | 1,666 |
| Schedule .4 Total for LANDSCAPING | 550,787.00 | 100.000000 | 217,371 | | 217,371 | 15,896 | 233,267 |

Allocation Basis: TOTAL SQUARE FOOTAGE MAINTAINED BY BENEFITING FUND/DEPARTMENT
Allocation Source: COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0112 FACILITIES MAINTENANCE**

Activity - DIRECT

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|------------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| 001-0126 CORRECTIONS DEPARTMENT | 73,535 | 94.962291 | 85,256 | | 85,256 | 6,236 | 91,492 |
| ALL OTHER | 3,901 | 5.037709 | 4,520 | | 4,520 | 328 | 4,848 |
| Schedule .4 Total for DIRECT | 77,436 | 100.000000 | 89,776 | | 89,776 | 6,564 | 96,340 |

Allocation Basis: FACILITIES MAINTENANCE COST IDENTIFIED TO BENEFITING FUND/DEPARTMENT
Allocation Source: FY15 EXPENDITURES - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-0112 FACILITIES MAINTENANCE**

| Receiving Department | Total | HVAC | PLUMBING | ELECTRICAL | STRUCTURAL |
|------------------------------------|------------------|----------------|----------------|----------------|------------------|
| 001-0180 CLERK TO THE BCC | 28,988 | 3,306 | 1,800 | 2,785 | 6,658 |
| 001-0101 BOARD COUNTY COMMISSIONER | 33,019 | 3,466 | 1,888 | 2,925 | 6,986 |
| 001-0102 COUNTY ADMINISTRATOR | 29,544 | 3,304 | 1,800 | 2,784 | 6,657 |
| 001-0103 PURCHASING DEPARTMENT | 19,339 | 2,134 | 1,161 | 1,799 | 4,298 |
| 001-0104 HUMAN RESOURCES | 8,007 | 833 | 455 | 704 | 1,681 |
| 001-0108 PLANNING DEPARTMENT | 29,158 | 3,028 | 1,647 | 2,549 | 6,106 |
| 001-01114 APPLICATIONS & ADMIN | 23,667 | 2,626 | 1,429 | 2,213 | 5,285 |
| 001-0112 FACILITIES MAINTENANCE | 133,862 | 17,190 | 8,901 | 13,780 | 32,907 |
| 001-0116 TAX COLLECTOR OPERATING | 110,411 | 15,514 | 8,443 | 13,067 | 31,225 |
| 001-0124 CODE ENFORCEMENT | 4,979 | 514 | 279 | 436 | 1,043 |
| 001-0125 BEACH SAFETY | 3,352 | 761 | 412 | 640 | 1,539 |
| 001-0126 CORRECTIONS DEPARTMENT | 302,584 | 47,985 | 26,120 | 40,431 | 96,556 |
| 001-0127 MEDICAL EXAMINER | 3,121 | 563 | 307 | 476 | 1,140 |
| 001-0130 AGRICULTURE EXTENSION | 30,521 | 4,443 | 467 | 3,735 | 7,207 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 27,230 | 4,932 | 2,680 | 4,151 | 9,920 |
| 001-0151 VETERANS SERVICE | 5,416 | 584 | 317 | 491 | 1,176 |
| 001-0160 MOSQUITO CONTROL | 27,197 | 4,154 | 2,257 | 3,495 | 6,449 |
| 001-0181 PROPERTY APPRAISER | 77,101 | 8,261 | 4,494 | 6,961 | 16,637 |
| 001-0183 SHERIFF | 156,919 | 26,190 | 15,131 | 24,061 | 55,698 |
| 001-0184 SUPERVISOR OF ELECTIONS | 72,958 | 8,527 | 4,639 | 7,185 | 17,164 |
| 001-0601 STATE ATTORNEY OFFICE | 11,937 | 1,236 | 671 | 1,044 | 2,498 |
| 001-0602 PUBLIC DEFENDER OFFICE | 50,839 | 5,960 | 3,241 | 5,022 | 12,005 |
| 001-0603 COURT ADMINISTRATION | 333,009 | 34,584 | 18,826 | 29,136 | 69,581 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 8,097 | 952 | 514 | 799 | 1,919 |
| 101-1001 ENGINEERING DEPARTMENT | 10,930 | 1,133 | 615 | 955 | 2,287 |
| 101-1002 ROAD DEPARTMENT | 106,125 | 14,747 | 8,053 | 12,506 | 24,310 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 12,008 | 790 | 957 | 1,482 | 3,545 |
| 104-1152 2ND TDT-ADMINISTRATION | 6,855 | 0 | 0 | 1,449 | 3,469 |
| 104-1173 3RD TDT-C.C. O & M | 84,260 | 0 | 0 | 24,870 | 59,390 |
| 108 E-911 OPERATIONS FUND | 50,011 | 11,197 | 6,095 | 9,431 | 22,548 |
| 112 COUNTY PUBLIC HEALTH FUND | 221,764 | 23,053 | 12,548 | 19,425 | 46,394 |
| 115 UNINCORPORATED PARKS FUND | 359,867 | 45,071 | 41,268 | 66,006 | 141,648 |
| 120 ADDITIONAL COURT COST FUND | 3,008 | 334 | 180 | 280 | 671 |
| 411 WATER & SEWER FUND | 85,175 | 35,281 | 15,320 | 101 | 31,269 |
| 421 AIRPORT FUND | 360,388 | 75,074 | 45,160 | 72,148 | 168,006 |
| 430 SOLID WASTE FUND | 50,930 | 8,139 | 4,363 | 7,129 | 17,036 |
| 441 INSPECTION FUND | 31,116 | 3,232 | 1,756 | 2,721 | 6,512 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 77,090 | 13,462 | 7,328 | 10,726 | 11,152 |
| 501 SELF INSURANCE FUND | 16,113 | 1,673 | 908 | 1,409 | 3,370 |
| 502 FLEET OPERATIONS FUND | 153,758 | 16,862 | 9,172 | 14,201 | 33,933 |
| CLERK OF COURT | 99,046 | 10,562 | 5,752 | 8,898 | 21,267 |
| ALL OTHER | 170,319 | 37,220 | 20,261 | 31,997 | 72,702 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 3,430,018 | 498,877 | 287,615 | 456,403 | 1,071,844 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-0112 FACILITIES MAINTENANCE**

| Receiving Department | CUSTODIAL | LANDSCAPING | DIRECT |
|------------------------------------|----------------|----------------|---------------|
| 001-0180 CLERK TO THE BCC | 13,454 | 985 | 0 |
| 001-0101 BOARD COUNTY COMMISSIONER | 14,116 | 3,638 | 0 |
| 001-0102 COUNTY ADMINISTRATOR | 13,451 | 1,548 | 0 |
| 001-0103 PURCHASING DEPARTMENT | 8,689 | 1,258 | 0 |
| 001-0104 HUMAN RESOURCES | 3,400 | 934 | 0 |
| 001-0108 PLANNING DEPARTMENT | 12,422 | 3,406 | 0 |
| 001-01114 APPLICATIONS & ADMIN | 10,684 | 1,430 | 0 |
| 001-0112 FACILITIES MAINTENANCE | 42,779 | 18,305 | 0 |
| 001-0116 TAX COLLECTOR OPERATING | 35,266 | 6,896 | 0 |
| 001-0124 CODE ENFORCEMENT | 2,127 | 580 | 0 |
| 001-0125 BEACH SAFETY | 0 | 0 | 0 |
| 001-0126 CORRECTIONS DEPARTMENT | 0 | 0 | 91,492 |
| 001-0127 MEDICAL EXAMINER | 0 | 635 | 0 |
| 001-0130 AGRICULTURE EXTENSION | 14,669 | 0 | 0 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 0 | 5,547 | 0 |
| 001-0151 VETERANS SERVICE | 2,406 | 442 | 0 |
| 001-0160 MOSQUITO CONTROL | 6,164 | 4,678 | 0 |
| 001-0181 PROPERTY APPRAISER | 33,852 | 6,896 | 0 |
| 001-0183 SHERIFF | 28,116 | 7,723 | 0 |
| 001-0184 SUPERVISOR OF ELECTIONS | 28,709 | 6,734 | 0 |
| 001-0601 STATE ATTORNEY OFFICE | 5,092 | 1,396 | 0 |
| 001-0602 PUBLIC DEFENDER OFFICE | 24,429 | 182 | 0 |
| 001-0603 COURT ADMINISTRATION | 141,749 | 39,133 | 0 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 3,913 | 0 | 0 |
| 101-1001 ENGINEERING DEPARTMENT | 4,663 | 1,277 | 0 |
| 101-1002 ROAD DEPARTMENT | 24,809 | 21,700 | 0 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 3,256 | 1,978 | 0 |
| 104-1152 2ND TDT-ADMINISTRATION | 0 | 1,937 | 0 |
| 104-1173 3RD TDT-C.C. O & M | 0 | 0 | 0 |
| 108 E-911 OPERATIONS FUND | 740 | 0 | 0 |
| 112 COUNTY PUBLIC HEALTH FUND | 94,393 | 25,951 | 0 |
| 115 UNINCORPORATED PARKS FUND | 44,459 | 21,415 | 0 |
| 120 ADDITIONAL COURT COST FUND | 1,375 | 168 | 0 |
| 411 WATER & SEWER FUND | 184 | 3,020 | 0 |
| 421 AIRPORT FUND | 0 | 0 | 0 |
| 430 SOLID WASTE FUND | 5,025 | 9,238 | 0 |
| 441 INSPECTION FUND | 13,257 | 3,638 | 0 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 31,449 | 2,973 | 0 |
| 501 SELF INSURANCE FUND | 6,869 | 1,884 | 0 |
| 502 FLEET OPERATIONS FUND | 64,803 | 14,787 | 0 |
| CLERK OF COURT | 43,278 | 9,289 | 0 |
| ALL OTHER | 1,625 | 1,666 | 4,848 |
| Direct Bill | 0 | 0 | 0 |
| Total | 785,672 | 233,267 | 96,340 |

OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .1 - Nature and Extent of Services
For Department 001-0114 GEN SERV-OTHER

The County utilizes the General Services - Other cost center to record and account for expenditures that are not directly associated with a specific department or function.

For cost allocation plan purposes, the costs identified to 001-0114 **General Services – Other** are functionalized and allocated as follows:

Lobbyist - the costs recorded to Lobbyist have been allocated county-wide using the number of employees by fund/department (excluding poll workers).

Utilities - the costs of Utilities have been allocated to funds/departments using the total square footage by benefiting fund/department.

Brinks/Bank Charges – these costs represent expenditures associated with the protected collection, transportation and deposit of monies to financial institutions and associated bank charges. These costs are allocated based on the total number of accounting transactions by fund/department.

Accounting & Auditing – these costs represent expenditures for the annual county audit and professional accounting services, and have been allocated to benefiting funds/departments based on the total accounting transactions processed.

Communications Services – costs for the payment of telephone services as well as other forms of communications have been allocated based on the number of VoIP phones by benefiting fund/department.

Memberships – these costs are allocated using the number of employees by fund/department (excluding poll workers).

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 001-0114 GEN SERV-OTHER**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 2,375,273 | | | 2,375,273 |
| Deductions: | | | | |
| PS-APPRAISAL | -15,205 | | | |
| PS-CONSULTANT | -24,870 | | | |
| PS-RESTORE ACT CONSULTANT | -171,436 | | | |
| CS-CONSULTING | -45,780 | | | |
| R/L-LAND | -31,190 | | | |
| MISCELLANEOUS CHARGES | -286,151 | | | |
| LEGAL ADVERTISING | -2,119 | | | |
| OTHER IMPROVEMENTS | -50,000 | | | |
| COMPUTER EQUIPMENT | -5,099 | | | |
| OTHER PUBLIC SAFETY | -238,781 | | | |
| SAFE CONNECTIONS | -25,000 | | | |
| N.O.H.A. - BAKER MUSEUM | -8,815 | | | |
| DESTIN MUSEUM | -8,815 | | | |
| HERITAGE MUSEUM | -19,565 | | | |
| CARVER HILL MUSEUM | -8,815 | | | |
| Total Deductions: | -941,641 | | | -941,641 |
| Inbound Costs: | | | | |
| 001-0180 CLERK TO THE BCC | 10,555 | 457 | 11,012 | |
| 001-0114 GEN SERV-OTHER | | 3,100 | 3,100 | |
| Total Allocated Additions: | 10,555 | 3,557 | 14,112 | 14,112 |
| Total To Be Allocated: | 1,444,187 | 3,557 | | 1,447,744 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0114 GEN SERV-OTHER**

| | Total | G&A | LOBBYIST | UTILITIES | BRINKS/BANK CHARGES |
|--|------------------|----------|---------------|----------------|---------------------|
| Other Expense & Cost | | | | | |
| *PS-APPRAISAL | 15,205 | 0 | 0 | 0 | 0 |
| PS-LOBBYIST | 60,235 | 0 | 60,235 | 0 | 0 |
| *PS-CONSULTANT | 24,870 | 0 | 0 | 0 | 0 |
| *PS-RESTORE ACT CONSULTANT | 171,436 | 0 | 0 | 0 | 0 |
| *CS-CONSULTING | 45,780 | 0 | 0 | 0 | 0 |
| ACCOUNTING & AUDITING | 132,500 | 0 | 0 | 0 | 0 |
| CS-BRINKS | 21,521 | 0 | 0 | 0 | 21,521 |
| COMMUNICATIONS SERVICE | 327,215 | 0 | 0 | 0 | 0 |
| UTILITIES-ELECTRIC | 718,660 | 0 | 0 | 718,660 | 0 |
| UTILITIES-GARBAGE | 14,264 | 0 | 0 | 14,264 | 0 |
| UTILITIES-GAS | 67,143 | 0 | 0 | 67,143 | 0 |
| UTILITIES-WATER & SEWER | 49,098 | 0 | 0 | 49,098 | 0 |
| *R/L-LAND | 31,190 | 0 | 0 | 0 | 0 |
| BANK CHARGES | 4,644 | 0 | 0 | 0 | 4,644 |
| *MISCELLANEOUS CHARGES | 286,151 | 0 | 0 | 0 | 0 |
| *LEGAL ADVERTISING | 2,119 | 0 | 0 | 0 | 0 |
| BOOK/PUB/SUB/MEMBERSHIPS | 38,352 | 0 | 0 | 0 | 0 |
| *OTHER IMPROVEMENTS | 50,000 | 0 | 0 | 0 | 0 |
| *COMPUTER EQUIPMENT | 5,099 | 0 | 0 | 0 | 0 |
| *OTHER PUBLIC SAFETY | 238,781 | 0 | 0 | 0 | 0 |
| *SAFE CONNECTIONS | 25,000 | 0 | 0 | 0 | 0 |
| *N.O.H.A. - BAKER MUSEUM | 8,815 | 0 | 0 | 0 | 0 |
| *DESTIN MUSEUM | 8,815 | 0 | 0 | 0 | 0 |
| *HERITAGE MUSEUM | 19,565 | 0 | 0 | 0 | 0 |
| *CARVER HILL MUSEUM | 8,815 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 2,375,273 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | (941,641) | 0 | 0 | 0 | 0 |
| Functional Cost | 1,433,632 | 0 | 60,235 | 849,165 | 26,165 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 10,555 | 0 | 0 | 10,555 | 0 |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 1,444,187 | 0 | 60,235 | 859,720 | 26,165 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 3,557 | 0 | 0 | 3,557 | 0 |
| 2nd Allocation | 3,557 | 0 | 0 | 3,557 | 0 |
| Total For 001-0114 GEN SERV-OTHER | | | | | |
| Schedule .3 Total | 1,447,744 | 0 | 60,235 | 863,277 | 26,165 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 001-0114 GEN SERV-OTHER**

| | ACCOUNTING & AUDITING | COMMUNICATIONS SVCS | MEMBERSHIPS |
|---|--------------------------|------------------------|-------------|
| <u>Other Expense & Cost</u> | | | |
| *PS-APPRAISAL | 0 | 0 | 0 |
| PS-LOBBYIST | 0 | 0 | 0 |
| *PS-CONSULTANT | 0 | 0 | 0 |
| *PS-RESTORE ACT CONSULTANT | 0 | 0 | 0 |
| *CS-CONSULTING | 0 | 0 | 0 |
| ACCOUNTING & AUDITING | 132,500 | 0 | 0 |
| CS-BRINKS | 0 | 0 | 0 |
| COMMUNICATIONS SERVICE | 0 | 327,215 | 0 |
| UTILITIES-ELECTRIC | 0 | 0 | 0 |
| UTILITIES-GARBAGE | 0 | 0 | 0 |
| UTILITIES-GAS | 0 | 0 | 0 |
| UTILITIES-WATER & SEWER | 0 | 0 | 0 |
| *R/L-LAND | 0 | 0 | 0 |
| BANK CHARGES | 0 | 0 | 0 |
| *MISCELLANEOUS CHARGES | 0 | 0 | 0 |
| *LEGAL ADVERTISING | 0 | 0 | 0 |
| BOOK/PUB/SUB/MEMBERSHIPS | 0 | 0 | 38,352 |
| *OTHER IMPROVEMENTS | 0 | 0 | 0 |
| *COMPUTER EQUIPMENT | 0 | 0 | 0 |
| *OTHER PUBLIC SAFETY | 0 | 0 | 0 |
| *SAFE CONNECTIONS | 0 | 0 | 0 |
| *N.O.H.A. - BAKER MUSEUM | 0 | 0 | 0 |
| *DESTIN MUSEUM | 0 | 0 | 0 |
| *HERITAGE MUSEUM | 0 | 0 | 0 |
| *CARVER HILL MUSEUM | 0 | 0 | 0 |
| <u>Departmental Total</u> | | | |
| <u>Expenditures Per Financial Statement</u> | | | |
| <u>Deductions</u> | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Functional Cost | 132,500 | 327,215 | 38,352 |
| <u>Allocation Step 1</u> | | | |
| Inbound - All Others | 0 | 0 | 0 |
| Reallocate Admin Costs | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 132,500 | 327,215 | 38,352 |
| <u>Allocation Step 2</u> | | | |
| Inbound - All Others | 0 | 0 | 0 |
| 2nd Allocation | 0 | 0 | 0 |
| <u>Total For 001-0114 GEN SERV-OTHER</u> | | | |
| Schedule .3 Total | 132,500 | 327,215 | 38,352 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0114 GEN SERV-OTHER**

Activity - LOBBYIST

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 001-0101 BOARD COUNTY COMMISSIONER | 11.00 | 1.171471 | 706 | | 706 | | 706 |
| 001-0102 COUNTY ADMINISTRATOR | 5.57 | 0.593191 | 357 | | 357 | | 357 |
| 001-0103 PURCHASING DEPARTMENT | 7.00 | 0.745482 | 449 | | 449 | | 449 |
| 001-0104 HUMAN RESOURCES | 9.39 | 1.000011 | 602 | | 602 | | 602 |
| 001-0108 PLANNING DEPARTMENT | 9.00 | 0.958477 | 577 | | 577 | | 577 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 8.00 | 0.851979 | 513 | | 513 | | 513 |
| 001-01113 SYSTEMS AND NETWORKING | 7.00 | 0.745482 | 449 | | 449 | | 449 |
| 001-01114 APPLICATIONS & ADMIN | 5.00 | 0.532487 | 321 | | 321 | | 321 |
| 001-0112 FACILITIES MAINTENANCE | 52.55 | 5.596439 | 3,371 | | 3,371 | | 3,371 |
| 001-0121 EMERGENCY MANAGEMENT | 3.00 | 0.319492 | 192 | | 192 | | 192 |
| 001-0122 COUNTY WARNING POINT | 24.00 | 2.555938 | 1,540 | | 1,540 | | 1,540 |
| 001-0124 CODE ENFORCEMENT | 2.45 | 0.260919 | 157 | | 157 | | 157 |
| 001-0125 BEACH SAFETY | 26.89 | 2.863715 | 1,725 | | 1,725 | | 1,725 |
| 001-0126 CORRECTIONS DEPARTMENT | 137.28 | 14.619967 | 8,808 | | 8,808 | | 8,808 |
| 001-0130 AGRICULTURE EXTENSION | 11.00 | 1.171471 | 706 | | 706 | | 706 |
| 001-0151 VETERANS SERVICE | 3.00 | 0.319492 | 192 | | 192 | | 192 |
| 001-0160 MOSQUITO CONTROL | 8.49 | 0.904163 | 545 | | 545 | | 545 |
| 001-0170 COUNTY PARKS | 1.86 | 0.198085 | 119 | | 119 | | 119 |
| 001-0171 LIBRARY COOPERATIVE | 1.00 | 0.106497 | 64 | | 64 | | 64 |
| 001-0175 TOURIST DISTRICT PARKS | 7.00 | 0.745482 | 449 | | 449 | | 449 |
| 001-0184 SUPERVISOR OF ELECTIONS | 16.00 | 1.703959 | 1,026 | | 1,026 | | 1,026 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 4.55 | 0.484563 | 292 | | 292 | | 292 |
| 001-7XXXXX GRANTS | 6.31 | 0.671999 | 405 | | 405 | | 405 |
| 101-1001 ENGINEERING DEPARTMENT | 16.03 | 1.707153 | 1,028 | | 1,028 | | 1,028 |
| 101-1002 ROAD DEPARTMENT | 94.09 | 10.020341 | 6,036 | | 6,036 | | 6,036 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 5.00 | 0.532487 | 321 | | 321 | | 321 |
| 101-1004 STORMWATER MANAGEMENT | 8.82 | 0.939307 | 566 | | 566 | | 566 |
| 101 TRANSPORTATION TF GRANTS | 1.00 | 0.106497 | 64 | | 64 | | 64 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 1.00 | 0.106497 | 64 | | 64 | | 64 |
| 104-1152 2ND TDT-ADMINISTRATION | 11.50 | 1.224720 | 738 | | 738 | | 738 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 6.00 | 0.638984 | 385 | | 385 | | 385 |
| 104-1173 3RD TDT-C.C. O & M | 23.50 | 2.502689 | 1,507 | | 1,507 | | 1,507 |
| 104-1175 1ST TDT-BEACHES & PARKS | 3.00 | 0.319492 | 192 | | 192 | | 192 |
| 108 E-911 OPERATIONS FUND | 6.00 | 0.638984 | 385 | | 385 | | 385 |
| 115 UNINCORPORATED PARKS FUND | 13.43 | 1.430260 | 862 | | 862 | | 862 |
| 119 PRISONER BENEFIT FUND | 2.90 | 0.308842 | 186 | | 186 | | 186 |
| 120 ADDITIONAL COURT COST FUND | 6.14 | 0.653894 | 394 | | 394 | | 394 |
| 411 WATER & SEWER FUND | 130.73 | 13.922406 | 8,386 | | 8,386 | | 8,386 |
| 421 AIRPORT FUND | 52.00 | 5.537865 | 3,336 | | 3,336 | | 3,336 |
| 430 SOLID WASTE FUND | 14.19 | 1.511198 | 910 | | 910 | | 910 |
| 441 INSPECTION FUND | 15.21 | 1.619826 | 976 | | 976 | | 976 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 136.11 | 14.495362 | 8,731 | | 8,731 | | 8,731 |
| 501 SELF INSURANCE FUND | 3.00 | 0.319492 | 192 | | 192 | | 192 |
| 502 FLEET OPERATIONS FUND | 22.00 | 2.342943 | 1,411 | | 1,411 | | 1,411 |
| Schedule .4 Total for LOBBYIST | 938.99 | 100.000000 | 60,235 | | 60,235 | 0 | 60,235 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0114 GEN SERV-OTHER**

Activity - LOBBYIST

Allocation Basis: NUMBER OF EMPLOYEES BY FUND/DEPARTMENT (EXCLUDING POLL WORKERS)
Allocation Source: FY15 PAYROLL REPORT - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0114 GEN SERV-OTHER**

Activity - UTILITIES

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 001-0180 CLERK TO THE BCC | 7,213 | 1.065439 | 9,159 | | 9,159 | | 9,159 |
| 001-0102 COUNTY ADMINISTRATOR | 3,575 | 0.528067 | 4,540 | | 4,540 | | 4,540 |
| 001-0103 PURCHASING DEPARTMENT | 3,194 | 0.471789 | 4,057 | | 4,057 | | 4,057 |
| 001-0104 HUMAN RESOURCES | 2,374 | 0.350666 | 3,014 | | 3,014 | | 3,014 |
| 001-0108 PLANNING DEPARTMENT | 7,841 | 1.158201 | 9,957 | | 9,957 | 45 | 10,002 |
| 001-01114 APPLICATIONS & ADMIN | 2,589 | 0.382424 | 3,287 | | 3,287 | | 3,287 |
| 001-0112 FACILITIES MAINTENANCE | 48,787 | 7.206373 | 61,955 | | 61,955 | | 61,955 |
| 001-0116 TAX COLLECTOR OPERATING | 51,011 | 7.534882 | 64,779 | | 64,779 | 298 | 65,077 |
| 001-0124 CODE ENFORCEMENT | 1,331 | 0.196603 | 1,690 | | 1,690 | 7 | 1,697 |
| 001-0125 BEACH SAFETY | 13,240 | 1.955693 | 16,813 | | 16,813 | 77 | 16,890 |
| 001-0127 MEDICAL EXAMINER | 2,500 | 0.369277 | 3,175 | | 3,175 | 15 | 3,190 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 12,985 | 1.918026 | 16,489 | | 16,489 | 75 | 16,564 |
| 001-0151 VETERANS SERVICE | 3,344 | 0.493945 | 4,246 | | 4,246 | 19 | 4,265 |
| 001-0181 PROPERTY APPRAISER | 19,160 | 2.830141 | 24,332 | | 24,332 | 111 | 24,443 |
| 001-0183 SHERIFF | 77,557 | 11.456016 | 98,489 | | 98,489 | 453 | 98,942 |
| 001-0184 SUPERVISOR OF ELECTIONS | 16,731 | 2.471351 | 21,247 | | 21,247 | 96 | 21,343 |
| 001-0601 STATE ATTORNEY OFFICE | 3,196 | 0.472084 | 4,060 | | 4,060 | 18 | 4,078 |
| 001-0602 PUBLIC DEFENDER OFFICE | 16,837 | 2.487009 | 21,381 | | 21,381 | 98 | 21,479 |
| 001-0603 COURT ADMINISTRATION | 47,332 | 6.991453 | 60,107 | | 60,107 | 276 | 60,383 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 1,704 | 0.251699 | 2,164 | | 2,164 | 9 | 2,173 |
| 101-1001 ENGINEERING DEPARTMENT | 3,000 | 0.443133 | 3,810 | | 3,810 | 17 | 3,827 |
| 108 E-911 OPERATIONS FUND | 29,480 | 4.354518 | 37,437 | | 37,437 | 171 | 37,608 |
| 112 COUNTY PUBLIC HEALTH FUND | 60,664 | 8.960735 | 77,037 | | 77,037 | 354 | 77,391 |
| 411 WATER & SEWER FUND | 78,714 | 11.626918 | 99,960 | | 99,960 | 459 | 100,419 |
| 441 INSPECTION FUND | 11,741 | 1.734274 | 14,910 | | 14,910 | 68 | 14,978 |
| 501 SELF INSURANCE FUND | 1,210 | 0.178730 | 1,536 | | 1,536 | 6 | 1,542 |
| 502 FLEET OPERATIONS FUND | 44,370 | 6.553934 | 56,346 | | 56,346 | 259 | 56,605 |
| CLERK OF COURT | 24,654 | 3.641665 | 31,309 | | 31,309 | 144 | 31,453 |
| ALL OTHER | 80,664 | 11.914955 | 102,434 | | 102,434 | 482 | 102,916 |
| Schedule .4 Total for UTILITIES | 676,998 | 100.000000 | 859,720 | | 859,720 | 3,557 | 863,277 |

Allocation Basis: TOTAL SQUARE FOOTAGE BY BENEFITING FUND/DEPARTMENT
Allocation Source: COUNTY PROPERTIES MAINTAINED - FACILITIES MAINTENANCE

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0114 GEN SERV-OTHER**

Activity - BRINKS/BANK CHARGES

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| 001-0180 CLERK TO THE BCC | 81 | 0.051558 | 13 | | 13 | | 13 |
| 001-0101 BOARD COUNTY COMMISSIONER | 666 | 0.423918 | 111 | | 111 | | 111 |
| 001-0102 COUNTY ADMINISTRATOR | 471 | 0.299798 | 78 | | 78 | | 78 |
| 001-0103 PURCHASING DEPARTMENT | 613 | 0.390182 | 102 | | 102 | | 102 |
| 001-0104 HUMAN RESOURCES | 683 | 0.434738 | 114 | | 114 | | 114 |
| 001-0107 LEGAL SERVICES | 194 | 0.123484 | 32 | | 32 | | 32 |
| 001-0108 PLANNING DEPARTMENT | 767 | 0.488205 | 128 | | 128 | | 128 |
| 001-0109 GEN SERV-PLANNING | 4 | 0.002546 | 1 | | 1 | | 1 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 521 | 0.331623 | 87 | | 87 | | 87 |
| 001-01113 SYSTEMS AND NETWORKING | 515 | 0.327804 | 86 | | 86 | | 86 |
| 001-01114 APPLICATIONS & ADMIN | 486 | 0.309345 | 81 | | 81 | | 81 |
| 001-01115 TELECOMMUNICATIONS | 186 | 0.118391 | 31 | | 31 | | 31 |
| 001-0112 FACILITIES MAINTENANCE | 3,533 | 2.248800 | 588 | | 588 | | 588 |
| 001-0114 GEN SERV-OTHER | 1,378 | 0.877115 | 229 | | 229 | | 229 |
| 001-0115 PROP APPRAISER OPERATING | 35 | 0.022278 | 6 | | 6 | | 6 |
| 001-0116 TAX COLLECTOR OPERATING | 167 | 0.106298 | 28 | | 28 | | 28 |
| 001-0120 GEN SERV-FIRE CONTROL | 20 | 0.012730 | 3 | | 3 | | 3 |
| 001-0121 EMERGENCY MANAGEMENT | 490 | 0.311891 | 82 | | 82 | | 82 |
| 001-0122 COUNTY WARNING POINT | 462 | 0.294069 | 77 | | 77 | | 77 |
| 001-0124 CODE ENFORCEMENT | 557 | 0.354538 | 93 | | 93 | | 93 |
| 001-0125 BEACH SAFETY | 694 | 0.441740 | 116 | | 116 | | 116 |
| 001-0126 CORRECTIONS DEPARTMENT | 2,213 | 1.408603 | 369 | | 369 | | 369 |
| 001-0127 MEDICAL EXAMINER | 42 | 0.026734 | 7 | | 7 | | 7 |
| 001-0130 AGRICULTURE EXTENSION | 730 | 0.464654 | 122 | | 122 | | 122 |
| 001-0131 GEN SERV-CONSERVATION | 14 | 0.008911 | 2 | | 2 | | 2 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 19 | 0.012094 | 3 | | 3 | | 3 |
| 001-0150 GEN SERV-INDUSTRY DEVELOP | 30 | 0.019095 | 5 | | 5 | | 5 |
| 001-0151 VETERANS SERVICE | 329 | 0.209413 | 55 | | 55 | | 55 |
| 001-0160 MOSQUITO CONTROL | 546 | 0.347536 | 91 | | 91 | | 91 |
| 001-0161 PUBLIC HEALTH | 6 | 0.003819 | 1 | | 1 | | 1 |
| 001-0162 MENTAL HEALTH | 43 | 0.027370 | 7 | | 7 | | 7 |
| 001-0163 HUMAN SERVICES | 152 | 0.096750 | 25 | | 25 | | 25 |
| 001-0170 COUNTY PARKS | 1,708 | 1.087164 | 284 | | 284 | | 284 |
| 001-0171 LIBRARY COOPERATIVE | 476 | 0.302980 | 79 | | 79 | | 79 |
| 001-0175 TOURIST DISTRICT PARKS | 1,787 | 1.137449 | 298 | | 298 | | 298 |
| 001-0181 PROPERTY APPRAISER | 20 | 0.012730 | 3 | | 3 | | 3 |
| 001-0183 SHERIFF | 276 | 0.175678 | 46 | | 46 | | 46 |
| 001-0184 SUPERVISOR OF ELECTIONS | 11 | 0.007002 | 2 | | 2 | | 2 |
| 001-0198 INTERFUND TRANSFER | 4 | 0.002546 | 1 | | 1 | | 1 |
| 001-0199 RESERVES/MISCELLANEOUS | 13 | 0.008275 | 2 | | 2 | | 2 |
| 001-0601 STATE ATTORNEY OFFICE | 54 | 0.034372 | 9 | | 9 | | 9 |
| 001-0602 PUBLIC DEFENDER OFFICE | 14 | 0.008911 | 2 | | 2 | | 2 |
| 001-0603 COURT ADMINISTRATION | 29 | 0.018459 | 5 | | 5 | | 5 |
| 001-0604 ADMIN-CIRCUIT COURT (05) | 37 | 0.023551 | 6 | | 6 | | 6 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 721 | 0.458926 | 120 | | 120 | | 120 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0114 GEN SERV-OTHER**

Activity - BRINKS/BANK CHARGES

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 001-7XXXXX GRANTS | 1,963 | 1.249475 | 327 | | 327 | | 327 |
| 101-1001 ENGINEERING DEPARTMENT | 800 | 0.509210 | 133 | | 133 | | 133 |
| 101-1002 ROAD DEPARTMENT | 1,778 | 1.131720 | 296 | | 296 | | 296 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 2,026 | 1.289575 | 337 | | 337 | | 337 |
| 101-1004 STORMWATER MANAGEMENT | 1,488 | 0.947131 | 248 | | 248 | | 248 |
| 101 TRANSPORTATION TF GRANTS | 431 | 0.274337 | 72 | | 72 | | 72 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 934 | 0.594503 | 156 | | 156 | | 156 |
| 104-1152 2ND TDT-ADMINISTRATION | 1,174 | 0.747266 | 196 | | 196 | | 196 |
| 104-1157 BP & FCNC COUNCIL FY10 | 7 | 0.004456 | 1 | | 1 | | 1 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 1,146 | 0.729444 | 191 | | 191 | | 191 |
| 104-1173 3RD TDT-C.C. O & M | 3,454 | 2.198516 | 575 | | 575 | | 575 |
| 104-1174 3RD TDT-C.C. OPERATIONS | 15 | 0.009548 | 2 | | 2 | | 2 |
| 104-1175 1ST TDT-BEACHES & PARKS | 765 | 0.486932 | 127 | | 127 | | 127 |
| 104-1176 SPECIAL ASSESSMENT | 79 | 0.050285 | 13 | | 13 | | 13 |
| 104-1177 3RD TDT-C.C. MAINTENANCE | 12 | 0.007638 | 2 | | 2 | | 2 |
| 104-1179 4TH TDT-C.C. CAPITAL | 82 | 0.052194 | 14 | | 14 | | 14 |
| 104 TOURIST DEVELOPMENT GRANTS | 228 | 0.145125 | 38 | | 38 | | 38 |
| 105 NATURAL DISASTERS FUND | 574 | 0.365358 | 96 | | 96 | | 96 |
| 106 LHA TRUST FUND | 739 | 0.470383 | 123 | | 123 | | 123 |
| 108 E-911 OPERATIONS FUND | 1,338 | 0.851654 | 223 | | 223 | | 223 |
| 109 RADIO COMMUNICATIONS FUND | 297 | 0.189044 | 49 | | 49 | | 49 |
| 110 LAW ENFORCEMENT TRUST FUND | 209 | 0.133031 | 35 | | 35 | | 35 |
| 111 POLICE ACADEMY FUND | 288 | 0.183316 | 48 | | 48 | | 48 |
| 112 COUNTY PUBLIC HEALTH FUND | 298 | 0.189681 | 50 | | 50 | | 50 |
| 113 MSBU FUND | 3,295 | 2.097310 | 549 | | 549 | | 549 |
| 115 UNINCORPORATED PARKS FUND | 2,364 | 1.504717 | 394 | | 394 | | 394 |
| 119 PRISONER BENEFIT FUND | 1,960 | 1.247565 | 326 | | 326 | | 326 |
| 120 ADDITIONAL COURT COST FUND | 1,407 | 0.895574 | 234 | | 234 | | 234 |
| 121 DRUG ABUSE TRUST FUND | 297 | 0.189044 | 49 | | 49 | | 49 |
| 122 DOMESTIC VIOLENCE TRUST FUND | 130 | 0.082747 | 22 | | 22 | | 22 |
| 123 TRAFFIC EDUCATION FUND | 149 | 0.094840 | 25 | | 25 | | 25 |
| 201 DEBT SERVICE FUND | 368 | 0.234237 | 61 | | 61 | | 61 |
| 301 CAPITAL OUTLAY PROJECTS FUND | 2,949 | 1.877077 | 491 | | 491 | | 491 |
| 302 ROAD/BRIDGE CONSTRUCTION FUND | 1,414 | 0.900029 | 235 | | 235 | | 235 |
| 411 WATER & SEWER FUND | 61,225 | 38.970502 | 10,198 | | 10,198 | | 10,198 |
| 421 AIRPORT FUND | 10,024 | 6.380406 | 1,669 | | 1,669 | | 1,669 |
| 430 SOLID WASTE FUND | 3,499 | 2.227159 | 583 | | 583 | | 583 |
| 441 INSPECTION FUND | 4,750 | 3.023436 | 791 | | 791 | | 791 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 6,115 | 3.892277 | 1,018 | | 1,018 | | 1,018 |
| 460 CONVENTION FUND | 11 | 0.007002 | 2 | | 2 | | 2 |
| 501 SELF INSURANCE FUND | 4,579 | 2.914593 | 763 | | 763 | | 763 |
| 502 FLEET OPERATIONS FUND | 10,647 | 6.776953 | 1,773 | | 1,773 | | 1,773 |
| Schedule .4 Total for BRINKS/BANK CHARGES | 157,105 | 99.999363 | 26,165 | | 26,165 | 0 | 26,165 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0114 GEN SERV-OTHER**

Activity - BRINKS/BANK CHARGES

Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS BY BENEFITING FUND/DEPARTMENT

Allocation Source: FY15 TRANSACTION ANALYSIS - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0114 GEN SERV-OTHER**

Activity - ACCOUNTING & AUDITING

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| 001-0180 CLERK TO THE BCC | 81 | 0.127387 | 169 | | 169 | | 169 |
| 001-0101 BOARD COUNTY COMMISSIONER | 666 | 1.047400 | 1,388 | | 1,388 | | 1,388 |
| 001-0102 COUNTY ADMINISTRATOR | 471 | 0.740729 | 981 | | 981 | | 981 |
| 001-0103 PURCHASING DEPARTMENT | 613 | 0.964049 | 1,277 | | 1,277 | | 1,277 |
| 001-0104 HUMAN RESOURCES | 683 | 1.074136 | 1,423 | | 1,423 | | 1,423 |
| 001-0107 LEGAL SERVICES | 194 | 0.305099 | 404 | | 404 | | 404 |
| 001-0108 PLANNING DEPARTMENT | 767 | 1.206240 | 1,598 | | 1,598 | | 1,598 |
| 001-0109 GEN SERV-PLANNING | 4 | 0.006291 | 8 | | 8 | | 8 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 521 | 0.819363 | 1,086 | | 1,086 | | 1,086 |
| 001-01113 SYSTEMS AND NETWORKING | 515 | 0.809927 | 1,073 | | 1,073 | | 1,073 |
| 001-01114 APPLICATIONS & ADMIN | 486 | 0.764319 | 1,013 | | 1,013 | | 1,013 |
| 001-01115 TELECOMMUNICATIONS | 186 | 0.292517 | 388 | | 388 | | 388 |
| 001-0112 FACILITIES MAINTENANCE | 3,533 | 5.556255 | 7,362 | | 7,362 | | 7,362 |
| 001-0114 GEN SERV-OTHER | 1,378 | 2.167144 | 2,871 | | 2,871 | | 2,871 |
| 001-0115 PROP APPRAISER OPERATING | 35 | 0.055044 | 73 | | 73 | | 73 |
| 001-0116 TAX COLLECTOR OPERATING | 167 | 0.262636 | 348 | | 348 | | 348 |
| 001-0120 GEN SERV-FIRE CONTROL | 20 | 0.031453 | 42 | | 42 | | 42 |
| 001-0121 EMERGENCY MANAGEMENT | 490 | 0.770610 | 1,021 | | 1,021 | | 1,021 |
| 001-0122 COUNTY WARNING POINT | 462 | 0.726575 | 963 | | 963 | | 963 |
| 001-0124 CODE ENFORCEMENT | 557 | 0.875979 | 1,161 | | 1,161 | | 1,161 |
| 001-0125 BEACH SAFETY | 694 | 1.091435 | 1,446 | | 1,446 | | 1,446 |
| 001-0126 CORRECTIONS DEPARTMENT | 2,213 | 3.480326 | 4,611 | | 4,611 | | 4,611 |
| 001-0127 MEDICAL EXAMINER | 42 | 0.066052 | 88 | | 88 | | 88 |
| 001-0130 AGRICULTURE EXTENSION | 730 | 1.148051 | 1,521 | | 1,521 | | 1,521 |
| 001-0131 GEN SERV-CONSERVATION | 14 | 0.022017 | 29 | | 29 | | 29 |
| 001-0140 COORDINATE TRANSPORTATION | 1 | 0.001573 | 2 | | 2 | | 2 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 19 | 0.029881 | 40 | | 40 | | 40 |
| 001-0150 GEN SERV-INDUSTRY DEVELOP | 30 | 0.047180 | 63 | | 63 | | 63 |
| 001-0151 VETERANS SERVICE | 329 | 0.517409 | 686 | | 686 | | 686 |
| 001-0160 MOSQUITO CONTROL | 546 | 0.858680 | 1,138 | | 1,138 | | 1,138 |
| 001-0161 PUBLIC HEALTH | 6 | 0.009436 | 13 | | 13 | | 13 |
| 001-0162 MENTAL HEALTH | 43 | 0.067625 | 90 | | 90 | | 90 |
| 001-0163 HUMAN SERVICES | 152 | 0.239046 | 317 | | 317 | | 317 |
| 001-0170 COUNTY PARKS | 1,708 | 2.686126 | 3,559 | | 3,559 | | 3,559 |
| 001-0171 LIBRARY COOPERATIVE | 476 | 0.748592 | 992 | | 992 | | 992 |
| 001-0175 TOURIST DISTRICT PARKS | 1,787 | 2.810367 | 3,724 | | 3,724 | | 3,724 |
| 001-0181 PROPERTY APPRAISER | 20 | 0.031453 | 42 | | 42 | | 42 |
| 001-0183 SHERIFF | 276 | 0.434058 | 575 | | 575 | | 575 |
| 001-0184 SUPERVISOR OF ELECTIONS | 11 | 0.017299 | 23 | | 23 | | 23 |
| 001-0198 INTERFUND TRANSFER | 4 | 0.006291 | 8 | | 8 | | 8 |
| 001-0199 RESERVES/MISCELLANEOUS | 13 | 0.020445 | 27 | | 27 | | 27 |
| 001-0601 STATE ATTORNEY OFFICE | 54 | 0.084924 | 113 | | 113 | | 113 |
| 001-0602 PUBLIC DEFENDER OFFICE | 14 | 0.022017 | 29 | | 29 | | 29 |
| 001-0603 COURT ADMINISTRATION | 29 | 0.045608 | 60 | | 60 | | 60 |
| 001-0604 ADMIN-CIRCUIT COURT (05) | 37 | 0.058189 | 77 | | 77 | | 77 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0114 GEN SERV-OTHER**

Activity - ACCOUNTING & AUDITING

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001-0610 PRETRIAL SERVICES PROGRAM | 721 | 1.133897 | 1,502 | | 1,502 | | 1,502 |
| 001-7XXXXX GRANTS | 1,963 | 3.087158 | 4,090 | | 4,090 | | 4,090 |
| 101-1001 ENGINEERING DEPARTMENT | 800 | 1.258139 | 1,667 | | 1,667 | | 1,667 |
| 101-1002 ROAD DEPARTMENT | 1,778 | 2.796213 | 3,705 | | 3,705 | | 3,705 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 2,026 | 3.186236 | 4,222 | | 4,222 | | 4,222 |
| 101-1004 STORMWATER MANAGEMENT | 1,488 | 2.340138 | 3,101 | | 3,101 | | 3,101 |
| 101 TRANSPORTATION TF GRANTS | 431 | 0.677822 | 898 | | 898 | | 898 |
| 105 NATURAL DISASTERS FUND | 574 | 0.902714 | 1,196 | | 1,196 | | 1,196 |
| 106 LHA TRUST FUND | 739 | 1.162206 | 1,540 | | 1,540 | | 1,540 |
| 108 E-911 OPERATIONS FUND | 1,338 | 2.104237 | 2,788 | | 2,788 | | 2,788 |
| 109 RADIO COMMUNICATIONS FUND | 297 | 0.467084 | 619 | | 619 | | 619 |
| 110 LAW ENFORCEMENT TRUST FUND | 209 | 0.328689 | 436 | | 436 | | 436 |
| 111 POLICE ACADEMY FUND | 288 | 0.452930 | 600 | | 600 | | 600 |
| 112 COUNTY PUBLIC HEALTH FUND | 298 | 0.468657 | 621 | | 621 | | 621 |
| 113 MSBU FUND | 3,295 | 5.181958 | 6,866 | | 6,866 | | 6,866 |
| 115 UNINCORPORATED PARKS FUND | 2,364 | 3.717800 | 4,926 | | 4,926 | | 4,926 |
| 119 PRISONER BENEFIT FUND | 1,960 | 3.082440 | 4,084 | | 4,084 | | 4,084 |
| 120 ADDITIONAL COURT COST FUND | 1,407 | 2.212751 | 2,932 | | 2,932 | | 2,932 |
| 121 DRUG ABUSE TRUST FUND | 297 | 0.467084 | 619 | | 619 | | 619 |
| 122 DOMESTIC VIOLENCE TRUST FUND | 130 | 0.204448 | 271 | | 271 | | 271 |
| 123 TRAFFIC EDUCATION FUND | 149 | 0.234328 | 310 | | 310 | | 310 |
| 201 DEBT SERVICE FUND | 368 | 0.578744 | 767 | | 767 | | 767 |
| 301 CAPITAL OUTLAY PROJECTS FUND | 2,949 | 4.637813 | 6,145 | | 6,145 | | 6,145 |
| 302 ROAD/BRIDGE CONSTRUCTION FUND | 1,414 | 2.223760 | 2,946 | | 2,946 | | 2,946 |
| 501 SELF INSURANCE FUND | 4,579 | 7.201271 | 9,542 | | 9,542 | | 9,542 |
| 502 FLEET OPERATIONS FUND | 10,647 | 16.744250 | 22,185 | | 22,185 | | 22,185 |
| Schedule .4 Total for ACCOUNTING & AUDITING | 63,586 | 100.000000 | 132,500 | | 132,500 | 0 | 132,500 |

Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS BY BENEFITING FUND/DEPARTMENT

Allocation Source: FY15 TRANSACTION ANALYSIS - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0114 GEN SERV-OTHER**

Activity - COMMUNICATIONS SVCS

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 001-0180 CLERK TO THE BCC | 27 | 3.404792 | 11,141 | | 11,141 | | 11,141 |
| 001-0104 HUMAN RESOURCES | 12 | 1.513241 | 4,952 | | 4,952 | | 4,952 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 13 | 1.639344 | 5,364 | | 5,364 | | 5,364 |
| 001-01113 SYSTEMS AND NETWORKING | 12 | 1.513241 | 4,952 | | 4,952 | | 4,952 |
| 001-0116 TAX COLLECTOR OPERATING | 67 | 8.448928 | 27,646 | | 27,646 | | 27,646 |
| 001-0122 COUNTY WARNING POINT | 21 | 2.648172 | 8,665 | | 8,665 | | 8,665 |
| 001-0124 CODE ENFORCEMENT | 3 | 0.378310 | 1,238 | | 1,238 | | 1,238 |
| 001-0130 AGRICULTURE EXTENSION | 18 | 2.269861 | 7,427 | | 7,427 | | 7,427 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 24 | 3.026482 | 9,903 | | 9,903 | | 9,903 |
| 001-0151 VETERANS SERVICE | 6 | 0.756620 | 2,476 | | 2,476 | | 2,476 |
| 001-0160 MOSQUITO CONTROL | 3 | 0.378310 | 1,238 | | 1,238 | | 1,238 |
| 001-0163 HUMAN SERVICES | 36 | 4.539723 | 14,855 | | 14,855 | | 14,855 |
| 001-0170 COUNTY PARKS | 1 | 0.126103 | 413 | | 413 | | 413 |
| 001-0175 TOURIST DISTRICT PARKS | 2 | 0.252207 | 825 | | 825 | | 825 |
| 001-0183 SHERIFF | 184 | 23.203027 | 75,924 | | 75,924 | | 75,924 |
| 001-0184 SUPERVISOR OF ELECTIONS | 52 | 6.557377 | 21,457 | | 21,457 | | 21,457 |
| 001-0602 PUBLIC DEFENDER OFFICE | 35 | 4.413619 | 14,442 | | 14,442 | | 14,442 |
| 001-0603 COURT ADMINISTRATION | 131 | 16.519546 | 54,054 | | 54,054 | | 54,054 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 8 | 1.008827 | 3,301 | | 3,301 | | 3,301 |
| 101-1001 ENGINEERING DEPARTMENT | 5 | 0.630517 | 2,063 | | 2,063 | | 2,063 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 2 | 0.252207 | 825 | | 825 | | 825 |
| 101-1004 STORMWATER MANAGEMENT | 3 | 0.378310 | 1,238 | | 1,238 | | 1,238 |
| 115 UNINCORPORATED PARKS FUND | 5 | 0.630517 | 2,063 | | 2,063 | | 2,063 |
| 430 SOLID WASTE FUND | 5 | 0.630517 | 2,063 | | 2,063 | | 2,063 |
| 501 SELF INSURANCE FUND | 5 | 0.630517 | 2,063 | | 2,063 | | 2,063 |
| CLERK OF COURT | 103 | 12.988651 | 42,501 | | 42,501 | | 42,501 |
| ALL OTHER | 10 | 1.261034 | 4,126 | | 4,126 | | 4,126 |
| Schedule .4 Total for COMMUNICATIONS SVCS | 793 | 100.000000 | 327,215 | | 327,215 | 0 | 327,215 |

Allocation Basis: NUMBER OF VOIP PHONES BY BENEFITING FUND/DEPARTMENT

Allocation Source: VOIP PHONES - INFORMATION TECHNOLOGY

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0114 GEN SERV-OTHER**

Activity - MEMBERSHIPS

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|-------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 001-0101 BOARD COUNTY COMMISSIONER | 11.00 | 1.171471 | 449 | | 449 | | 449 |
| 001-0102 COUNTY ADMINISTRATOR | 5.57 | 0.593191 | 228 | | 228 | | 228 |
| 001-0103 PURCHASING DEPARTMENT | 7.00 | 0.745482 | 286 | | 286 | | 286 |
| 001-0104 HUMAN RESOURCES | 9.39 | 1.000011 | 384 | | 384 | | 384 |
| 001-0108 PLANNING DEPARTMENT | 9.00 | 0.958477 | 368 | | 368 | | 368 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 8.00 | 0.851979 | 327 | | 327 | | 327 |
| 001-01113 SYSTEMS AND NETWORKING | 7.00 | 0.745482 | 286 | | 286 | | 286 |
| 001-01114 APPLICATIONS & ADMIN | 5.00 | 0.532487 | 204 | | 204 | | 204 |
| 001-0112 FACILITIES MAINTENANCE | 52.55 | 5.596439 | 2,146 | | 2,146 | | 2,146 |
| 001-0121 EMERGENCY MANAGEMENT | 3.00 | 0.319492 | 123 | | 123 | | 123 |
| 001-0122 COUNTY WARNING POINT | 24.00 | 2.555938 | 980 | | 980 | | 980 |
| 001-0124 CODE ENFORCEMENT | 2.45 | 0.260919 | 100 | | 100 | | 100 |
| 001-0125 BEACH SAFETY | 26.89 | 2.863715 | 1,098 | | 1,098 | | 1,098 |
| 001-0126 CORRECTIONS DEPARTMENT | 137.28 | 14.619967 | 5,602 | | 5,602 | | 5,602 |
| 001-0130 AGRICULTURE EXTENSION | 11.00 | 1.171471 | 449 | | 449 | | 449 |
| 001-0151 VETERANS SERVICE | 3.00 | 0.319492 | 123 | | 123 | | 123 |
| 001-0160 MOSQUITO CONTROL | 8.49 | 0.904163 | 347 | | 347 | | 347 |
| 001-0170 COUNTY PARKS | 1.86 | 0.198085 | 76 | | 76 | | 76 |
| 001-0171 LIBRARY COOPERATIVE | 1.00 | 0.106497 | 41 | | 41 | | 41 |
| 001-0175 TOURIST DISTRICT PARKS | 7.00 | 0.745482 | 286 | | 286 | | 286 |
| 001-0184 SUPERVISOR OF ELECTIONS | 16.00 | 1.703959 | 654 | | 654 | | 654 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 4.55 | 0.484563 | 186 | | 186 | | 186 |
| 001-7XXXXX GRANTS | 6.31 | 0.671999 | 258 | | 258 | | 258 |
| 101-1001 ENGINEERING DEPARTMENT | 16.03 | 1.707153 | 655 | | 655 | | 655 |
| 101-1002 ROAD DEPARTMENT | 94.09 | 10.020341 | 3,843 | | 3,843 | | 3,843 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 5.00 | 0.532487 | 204 | | 204 | | 204 |
| 101-1004 STORMWATER MANAGEMENT | 8.82 | 0.939307 | 360 | | 360 | | 360 |
| 101 TRANSPORTATION TF GRANTS | 1.00 | 0.106497 | 41 | | 41 | | 41 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 1.00 | 0.106497 | 41 | | 41 | | 41 |
| 104-1152 2ND TDT-ADMINISTRATION | 11.50 | 1.224720 | 470 | | 470 | | 470 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 6.00 | 0.638984 | 245 | | 245 | | 245 |
| 104-1173 3RD TDT-C.C. O & M | 23.50 | 2.502689 | 960 | | 960 | | 960 |
| 104-1175 1ST TDT-BEACHES & PARKS | 3.00 | 0.319492 | 123 | | 123 | | 123 |
| 108 E-911 OPERATIONS FUND | 6.00 | 0.638984 | 245 | | 245 | | 245 |
| 115 UNINCORPORATED PARKS FUND | 13.43 | 1.430260 | 549 | | 549 | | 549 |
| 119 PRISONER BENEFIT FUND | 2.90 | 0.308842 | 118 | | 118 | | 118 |
| 120 ADDITIONAL COURT COST FUND | 6.14 | 0.653894 | 251 | | 251 | | 251 |
| 411 WATER & SEWER FUND | 130.73 | 13.922406 | 5,340 | | 5,340 | | 5,340 |
| 421 AIRPORT FUND | 52.00 | 5.537865 | 2,124 | | 2,124 | | 2,124 |
| 430 SOLID WASTE FUND | 14.19 | 1.511198 | 580 | | 580 | | 580 |
| 441 INSPECTION FUND | 15.21 | 1.619826 | 621 | | 621 | | 621 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 136.11 | 14.495362 | 5,559 | | 5,559 | | 5,559 |
| 501 SELF INSURANCE FUND | 3.00 | 0.319492 | 123 | | 123 | | 123 |
| 502 FLEET OPERATIONS FUND | 22.00 | 2.342943 | 899 | | 899 | | 899 |
| Schedule .4 Total for MEMBERSHIPS | 938.99 | 100.000000 | 38,352 | | 38,352 | 0 | 38,352 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 001-0114 GEN SERV-OTHER**

Activity - MEMBERSHIPS

Allocation Basis: NUMBER OF EMPLOYEES BY FUND/DEPARTMENT (EXCLUDING POLL WORKERS)
Allocation Source: FY15 PAYROLL REPORT - CLERK FINANCE

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-0114 GEN SERV-OTHER**

| Receiving Department | Total | LOBBYIST | UTILITIES | BRINKS/BANK CHARGES | ACCOUNTING & AUDITING |
|-------------------------------------|---------|----------|-----------|---------------------|-----------------------|
| 001-0180 CLERK TO THE BCC | 20,482 | 0 | 9,159 | 13 | 169 |
| 001-0101 BOARD COUNTY COMMISSIONER | 2,654 | 706 | 0 | 111 | 1,388 |
| 001-0102 COUNTY ADMINISTRATOR | 6,184 | 357 | 4,540 | 78 | 981 |
| 001-0103 PURCHASING DEPARTMENT | 6,171 | 449 | 4,057 | 102 | 1,277 |
| 001-0104 HUMAN RESOURCES | 10,489 | 602 | 3,014 | 114 | 1,423 |
| 001-0107 LEGAL SERVICES | 436 | 0 | 0 | 32 | 404 |
| 001-0108 PLANNING DEPARTMENT | 12,673 | 577 | 10,002 | 128 | 1,598 |
| 001-0109 GEN SERV-PLANNING | 9 | 0 | 0 | 1 | 8 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 7,377 | 513 | 0 | 87 | 1,086 |
| 001-01113 SYSTEMS AND NETWORKING | 6,846 | 449 | 0 | 86 | 1,073 |
| 001-01114 APPLICATIONS & ADMIN | 4,906 | 321 | 3,287 | 81 | 1,013 |
| 001-01115 TELECOMMUNICATIONS | 419 | 0 | 0 | 31 | 388 |
| 001-0112 FACILITIES MAINTENANCE | 75,422 | 3,371 | 61,955 | 588 | 7,362 |
| 001-0114 GEN SERV-OTHER | 3,100 | 0 | 0 | 229 | 2,871 |
| 001-0115 PROP APPRAISER OPERATING | 79 | 0 | 0 | 6 | 73 |
| 001-0116 TAX COLLECTOR OPERATING | 93,099 | 0 | 65,077 | 28 | 348 |
| 001-0120 GEN SERV-FIRE CONTROL | 45 | 0 | 0 | 3 | 42 |
| 001-0121 EMERGENCY MANAGEMENT | 1,418 | 192 | 0 | 82 | 1,021 |
| 001-0122 COUNTY WARNING POINT | 12,225 | 1,540 | 0 | 77 | 963 |
| 001-0124 CODE ENFORCEMENT | 4,446 | 157 | 1,697 | 93 | 1,161 |
| 001-0125 BEACH SAFETY | 21,275 | 1,725 | 16,890 | 116 | 1,446 |
| 001-0126 CORRECTIONS DEPARTMENT | 19,390 | 8,808 | 0 | 369 | 4,611 |
| 001-0127 MEDICAL EXAMINER | 3,285 | 0 | 3,190 | 7 | 88 |
| 001-0130 AGRICULTURE EXTENSION | 10,225 | 706 | 0 | 122 | 1,521 |
| 001-0131 GEN SERV-CONSERVATION | 31 | 0 | 0 | 2 | 29 |
| 001-0140 COORDINATE TRANSPORTATION | 2 | 0 | 0 | 0 | 2 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 26,510 | 0 | 16,564 | 3 | 40 |
| 001-0150 GEN SERV-INDUSTRY DEVELOP | 68 | 0 | 0 | 5 | 63 |
| 001-0151 VETERANS SERVICE | 7,797 | 192 | 4,265 | 55 | 686 |
| 001-0160 MOSQUITO CONTROL | 3,359 | 545 | 0 | 91 | 1,138 |
| 001-0161 PUBLIC HEALTH | 14 | 0 | 0 | 1 | 13 |
| 001-0162 MENTAL HEALTH | 97 | 0 | 0 | 7 | 90 |
| 001-0163 HUMAN SERVICES | 15,197 | 0 | 0 | 25 | 317 |
| 001-0170 COUNTY PARKS | 4,451 | 119 | 0 | 284 | 3,559 |
| 001-0171 LIBRARY COOPERATIVE | 1,176 | 64 | 0 | 79 | 992 |
| 001-0175 TOURIST DISTRICT PARKS | 5,582 | 449 | 0 | 298 | 3,724 |
| 001-0181 PROPERTY APPRAISER | 24,488 | 0 | 24,443 | 3 | 42 |
| 001-0183 SHERIFF | 175,487 | 0 | 98,942 | 46 | 575 |
| 001-0184 SUPERVISOR OF ELECTIONS | 44,505 | 1,026 | 21,343 | 2 | 23 |
| 001-0198 INTERFUND TRANSFER | 9 | 0 | 0 | 1 | 8 |
| 001-0199 RESERVES/MISCELLANEOUS | 29 | 0 | 0 | 2 | 27 |
| 001-0601 STATE ATTORNEY OFFICE | 4,200 | 0 | 4,078 | 9 | 113 |
| 001-0602 PUBLIC DEFENDER OFFICE | 35,952 | 0 | 21,479 | 2 | 29 |
| 001-0603 COURT ADMINISTRATION | 114,502 | 0 | 60,383 | 5 | 60 |
| 001-0604 ADMIN-CIRCUIT COURT (05) | 83 | 0 | 0 | 6 | 77 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 7,574 | 292 | 2,173 | 120 | 1,502 |
| 001-7XXXXX GRANTS | 5,080 | 405 | 0 | 327 | 4,090 |
| 101-1001 ENGINEERING DEPARTMENT | 9,373 | 1,028 | 3,827 | 133 | 1,667 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-0114 GEN SERV-OTHER**

| Receiving Department | Total | LOBBYIST | UTILITIES | BRINKS/BANK CHARGES | ACCOUNTING & AUDITING |
|------------------------------------|------------------|---------------|----------------|---------------------|-----------------------|
| 101-1002 ROAD DEPARTMENT | 13,880 | 6,036 | 0 | 296 | 3,705 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 5,909 | 321 | 0 | 337 | 4,222 |
| 101-1004 STORMWATER MANAGEMENT | 5,513 | 566 | 0 | 248 | 3,101 |
| 101 TRANSPORTATION TF GRANTS | 1,075 | 64 | 0 | 72 | 898 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 261 | 64 | 0 | 156 | 0 |
| 104-1152 2ND TDT-ADMINISTRATION | 1,404 | 738 | 0 | 196 | 0 |
| 104-1157 BP & FCNC COUNCIL FY10 | 1 | 0 | 0 | 1 | 0 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 821 | 385 | 0 | 191 | 0 |
| 104-1173 3RD TDT-C.C. O & M | 3,042 | 1,507 | 0 | 575 | 0 |
| 104-1174 3RD TDT-C.C. OPERATIONS | 2 | 0 | 0 | 2 | 0 |
| 104-1175 1ST TDT-BEACHES & PARKS | 442 | 192 | 0 | 127 | 0 |
| 104-1176 SPECIAL ASSESSMENT | 13 | 0 | 0 | 13 | 0 |
| 104-1177 3RD TDT-C.C. MAINTENANCE | 2 | 0 | 0 | 2 | 0 |
| 104-1179 4TH TDT-C.C. CAPITAL | 14 | 0 | 0 | 14 | 0 |
| 104 TOURIST DEVELOPMENT GRANTS | 38 | 0 | 0 | 38 | 0 |
| 105 NATURAL DISASTERS FUND | 1,292 | 0 | 0 | 96 | 1,196 |
| 106 LHA TRUST FUND | 1,663 | 0 | 0 | 123 | 1,540 |
| 108 E-911 OPERATIONS FUND | 41,249 | 385 | 37,608 | 223 | 2,788 |
| 109 RADIO COMMUNICATIONS FUND | 668 | 0 | 0 | 49 | 619 |
| 110 LAW ENFORCEMENT TRUST FUND | 471 | 0 | 0 | 35 | 436 |
| 111 POLICE ACADEMY FUND | 648 | 0 | 0 | 48 | 600 |
| 112 COUNTY PUBLIC HEALTH FUND | 78,062 | 0 | 77,391 | 50 | 621 |
| 113 MSBU FUND | 7,415 | 0 | 0 | 549 | 6,866 |
| 115 UNINCORPORATED PARKS FUND | 8,794 | 862 | 0 | 394 | 4,926 |
| 119 PRISONER BENEFIT FUND | 4,714 | 186 | 0 | 326 | 4,084 |
| 120 ADDITIONAL COURT COST FUND | 3,811 | 394 | 0 | 234 | 2,932 |
| 121 DRUG ABUSE TRUST FUND | 668 | 0 | 0 | 49 | 619 |
| 122 DOMESTIC VIOLENCE TRUST FUND | 293 | 0 | 0 | 22 | 271 |
| 123 TRAFFIC EDUCATION FUND | 335 | 0 | 0 | 25 | 310 |
| 201 DEBT SERVICE FUND | 828 | 0 | 0 | 61 | 767 |
| 301 CAPITAL OUTLAY PROJECTS FUND | 6,636 | 0 | 0 | 491 | 6,145 |
| 302 ROAD/BRIDGE CONSTRUCTION FUND | 3,181 | 0 | 0 | 235 | 2,946 |
| 411 WATER & SEWER FUND | 124,343 | 8,386 | 100,419 | 10,198 | 0 |
| 421 AIRPORT FUND | 7,129 | 3,336 | 0 | 1,669 | 0 |
| 430 SOLID WASTE FUND | 4,136 | 910 | 0 | 583 | 0 |
| 441 INSPECTION FUND | 17,366 | 976 | 14,978 | 791 | 0 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 15,308 | 8,731 | 0 | 1,018 | 0 |
| 460 CONVENTION FUND | 2 | 0 | 0 | 2 | 0 |
| 501 SELF INSURANCE FUND | 14,225 | 192 | 1,542 | 763 | 9,542 |
| 502 FLEET OPERATIONS FUND | 82,873 | 1,411 | 56,605 | 1,773 | 22,185 |
| CLERK OF COURT | 73,954 | 0 | 31,453 | 0 | 0 |
| ALL OTHER | 107,042 | 0 | 102,916 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 1,447,744 | 60,235 | 863,277 | 26,165 | 132,500 |

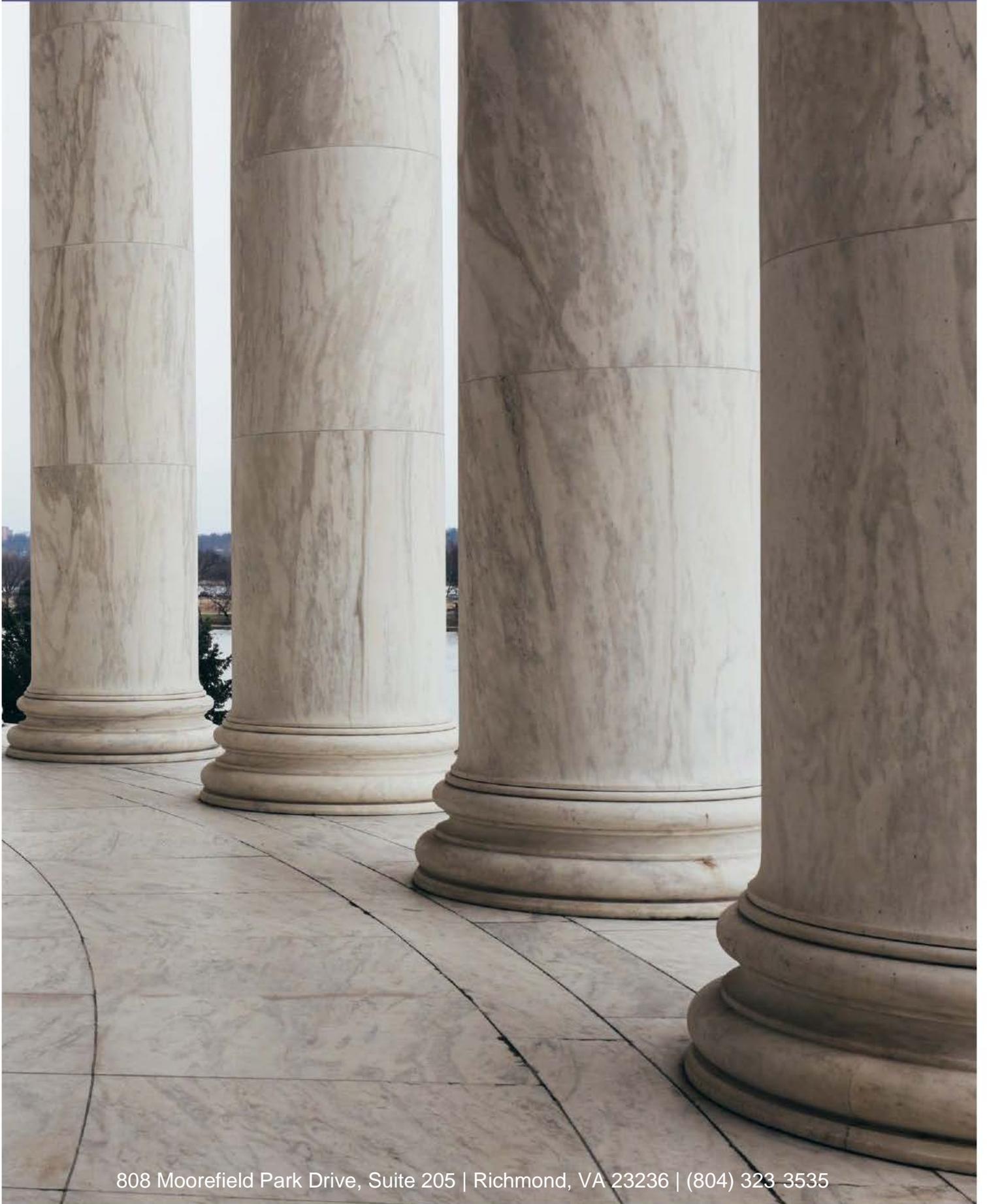
**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-0114 GEN SERV-OTHER**

| Receiving Department | COMMUNICATIONS SVCS | MEMBERSHIPS |
|--|------------------------|-------------|
| 001-0180 CLERK TO THE BCC | 11,141 | 0 |
| 001-0101 BOARD COUNTY COMMISSIONER | 0 | 449 |
| 001-0102 COUNTY ADMINISTRATOR | 0 | 228 |
| 001-0103 PURCHASING DEPARTMENT | 0 | 286 |
| 001-0104 HUMAN RESOURCES | 4,952 | 384 |
| 001-0107 LEGAL SERVICES | 0 | 0 |
| 001-0108 PLANNING DEPARTMENT | 0 | 368 |
| 001-0109 GEN SERV-PLANNING | 0 | 0 |
| 001-01112 GEOGRAPHICAL INFO SYSTEMS | 5,364 | 327 |
| 001-01113 SYSTEMS AND NETWORKING | 4,952 | 286 |
| 001-01114 APPLICATIONS & ADMIN | 0 | 204 |
| 001-01115 TELECOMMUNICATIONS | 0 | 0 |
| 001-0112 FACILITIES MAINTENANCE | 0 | 2,146 |
| 001-0114 GEN SERV-OTHER | 0 | 0 |
| 001-0115 PROP APPRAISER OPERATING | 0 | 0 |
| 001-0116 TAX COLLECTOR OPERATING | 27,646 | 0 |
| 001-0120 GEN SERV-FIRE CONTROL | 0 | 0 |
| 001-0121 EMERGENCY MANAGEMENT | 0 | 123 |
| 001-0122 COUNTY WARNING POINT | 8,665 | 980 |
| 001-0124 CODE ENFORCEMENT | 1,238 | 100 |
| 001-0125 BEACH SAFETY | 0 | 1,098 |
| 001-0126 CORRECTIONS DEPARTMENT | 0 | 5,602 |
| 001-0127 MEDICAL EXAMINER | 0 | 0 |
| 001-0130 AGRICULTURE EXTENSION | 7,427 | 449 |
| 001-0131 GEN SERV-CONSERVATION | 0 | 0 |
| 001-0140 COORDINATE TRANSPORTATION | 0 | 0 |
| 001-0141 COMMUNITY TRANSIT (WAVE) | 9,903 | 0 |
| 001-0150 GEN SERV-INDUSTRY DEVELOP | 0 | 0 |
| 001-0151 VETERANS SERVICE | 2,476 | 123 |
| 001-0160 MOSQUITO CONTROL | 1,238 | 347 |
| 001-0161 PUBLIC HEALTH | 0 | 0 |
| 001-0162 MENTAL HEALTH | 0 | 0 |
| 001-0163 HUMAN SERVICES | 14,855 | 0 |
| 001-0170 COUNTY PARKS | 413 | 76 |
| 001-0171 LIBRARY COOPERATIVE | 0 | 41 |
| 001-0175 TOURIST DISTRICT PARKS | 825 | 286 |
| 001-0181 PROPERTY APPRAISER | 0 | 0 |
| 001-0183 SHERIFF | 75,924 | 0 |
| 001-0184 SUPERVISOR OF ELECTIONS | 21,457 | 654 |
| 001-0198 INTERFUND TRANSFER | 0 | 0 |
| 001-0199 RESERVES/MISCELLANEOUS | 0 | 0 |
| 001-0601 STATE ATTORNEY OFFICE | 0 | 0 |
| 001-0602 PUBLIC DEFENDER OFFICE | 14,442 | 0 |
| 001-0603 COURT ADMINISTRATION | 54,054 | 0 |
| 001-0604 ADMIN-CIRCUIT COURT (05) | 0 | 0 |
| 001-0610 PRETRIAL SERVICES PROGRAM | 3,301 | 186 |
| 001-7XXXXX GRANTS | 0 | 258 |
| 101-1001 ENGINEERING DEPARTMENT | 2,063 | 655 |

**OKALOOSA COUNTY, FLORIDA
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 001-0114 GEN SERV-OTHER**

| Receiving Department | COMMUNICATIONS SVCS | MEMBERSHIPS |
|---------------------------------------|------------------------|---------------|
| 101-1002 ROAD DEPARTMENT | 0 | 3,843 |
| 101-1003 TRAFFIC SIGNAL MAINTENANC | 825 | 204 |
| 101-1004 STORMWATER MANAGEMENT | 1,238 | 360 |
| 101 TRANSPORTATION TF GRANTS | 0 | 41 |
| 104-1151 5TH TDT-TOURISM PROMOTION | 0 | 41 |
| 104-1152 2ND TDT-ADMINISTRATION | 0 | 470 |
| 104-1157 BP & FCNC COUNCIL FY10 | 0 | 0 |
| 104-1172 3RD TDT-C.C. PROMOTIONS | 0 | 245 |
| 104-1173 3RD TDT-C.C. O & M | 0 | 960 |
| 104-1174 3RD TDT-C.C. OPERATIONS | 0 | 0 |
| 104-1175 1ST TDT-BEACHES & PARKS | 0 | 123 |
| 104-1176 SPECIAL ASSESSMENT | 0 | 0 |
| 104-1177 3RD TDT-C.C. MAINTENANCE | 0 | 0 |
| 104-1179 4TH TDT-C.C. CAPITAL | 0 | 0 |
| 104 TOURIST DEVELOPMENT GRANTS | 0 | 0 |
| 105 NATURAL DISASTERS FUND | 0 | 0 |
| 106 LHA TRUST FUND | 0 | 0 |
| 108 E-911 OPERATIONS FUND | 0 | 245 |
| 109 RADIO COMMUNICATIONS FUND | 0 | 0 |
| 110 LAW ENFORCEMENT TRUST FUND | 0 | 0 |
| 111 POLICE ACADEMY FUND | 0 | 0 |
| 112 COUNTY PUBLIC HEALTH FUND | 0 | 0 |
| 113 MSBU FUND | 0 | 0 |
| 115 UNINCORPORATED PARKS FUND | 2,063 | 549 |
| 119 PRISONER BENEFIT FUND | 0 | 118 |
| 120 ADDITIONAL COURT COST FUND | 0 | 251 |
| 121 DRUG ABUSE TRUST FUND | 0 | 0 |
| 122 DOMESTIC VIOLENCE TRUST FUND | 0 | 0 |
| 123 TRAFFIC EDUCATION FUND | 0 | 0 |
| 201 DEBT SERVICE FUND | 0 | 0 |
| 301 CAPITAL OUTLAY PROJECTS FUND | 0 | 0 |
| 302 ROAD/BRIDGE CONSTRUCTION FUND | 0 | 0 |
| 411 WATER & SEWER FUND | 0 | 5,340 |
| 421 AIRPORT FUND | 0 | 2,124 |
| 430 SOLID WASTE FUND | 2,063 | 580 |
| 441 INSPECTION FUND | 0 | 621 |
| 450 EMERGENCY MEDICAL SERVICE FUND | 0 | 5,559 |
| 460 CONVENTION FUND | 0 | 0 |
| 501 SELF INSURANCE FUND | 2,063 | 123 |
| 502 FLEET OPERATIONS FUND | 0 | 899 |
| CLERK OF COURT | 42,501 | 0 |
| ALL OTHER | 4,126 | 0 |
| Direct Bill | 0 | 0 |
| Total | <u>327,215</u> | <u>38,352</u> |

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