

OKALOOSA COUNTY SHERIFF'S OFFICE

Forensic Investigation Report

April 6, 2009

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TABLE OF CONTENTS

| | Page(s) |
|--|----------------|
| TRANSMITTAL LETTER | 1 |
| REPORT | |
| <i>Executive Summary</i> | 2 |
| <i>Control Environment</i> | 3 |
| <i>Payroll Internal Controls</i> | 3-4 |
| <i>Bonus Analysis and Testing</i> | 4-6 |
| <i>External Audit Responsibilities</i> | 6 |
| <i>Other Transactions</i> | 7-8 |
| <i>Conclusion</i> | 8-9 |
| <i>Recommendations</i> | 9-12 |
| SUPPLEMENTAL SCHEDULES | |
| Schedule I- <i>Summary Analysis of Amounts Posted to All Pay Codes</i> | |
| Schedule II- <i>Bonuses Coded to Pay Code "016" – Non-Sworn Employees Illustrative Chart</i> | |
| Schedule III- <i>Bonuses Coded to Pay Code "016" – Sworn Employees Illustrative Chart</i> | |
| Schedule IV- <i>Uniform Allowances Analysis</i> | |
| Schedule V- <i>Cumulative Bonus Awards in Excess of or Approaching 2009 Base Salary</i> | |
| Schedule VI- <i>Frequency and Amount of Bonus Awards</i> | |
| Schedule VII- <i>Summary of Bonus Monies Returned</i> | |
| Schedule VIII- <i>Sick and Annual Leave Balance Adjustments</i> | |
| Schedule IX- <i>Related Party Transactions</i> | |
| Schedule X- <i>Employee Home Office Expenses Reimbursed</i> | |
| EXHIBIT | |
| Exhibit A- <i>Bonus Authorization Examples</i> | |

To the Honorable Chairman and Members of the
Board of County Commissioners
Okaloosa County, Florida

O'Sullivan Creel has been retained by the Okaloosa County Board of County Commissioners to expand the scope of the annual audit and to perform investigative procedures with respect to allegations of a kickback scheme involving bonuses paid by the Okaloosa County Sheriff's Office (OCSO). The investigative procedures applied were to determine the nature and depth of bonus payments and kickbacks, and whether any other irregularities existed at the OCSO.

Our procedures included examination of underlying documentation, voluntary interviews of employees, various bonus analyses, and other evidence-gathering procedures as deemed necessary. The validity of our report is predicated on the extent to which full, honest and complete disclosure was made by all parties. Results of our investigation are highlighted in the "Executive Summary" of the attached report and supported by details that follow.

Excessive bonuses, breach of fiduciary responsibilities of positions held within the Agency, management override of controls, as well as management collusion involving a kickback scheme collectively contributed to management abuse and misuse of public funds. The total absolute misuse of public funds cannot be numerically quantified due to the subjectivity of the bonus disbursements and lacking support documentation.

The amount of bonus kickbacks to the Sheriff or Director of Administration represented via employee interviews was \$88,500. The total kickbacks are most likely higher than stated, as some employees refused to be interviewed.

Tammy S. McGaughy, a Certified Fraud Examiner and Partner in O'Sullivan Creel's audit division, specializes in forensic auditing and investigation services, and is responsible for this engagement. An accounting graduate of Ohio State University, she has 16 years of experience in public accounting, and has developed an in-depth understanding of fraud. The CFE designation provides her with the expertise to obtain evidence, take statements and write reports, testify to findings, and assist in all aspects of detecting and preventing white-collar crime. She earned the CFE designation in October 2004, and has provided litigation support services since that time.

This report is intended solely for the information and use of management, and the Board of County Commissioners, and is not intended to be, and should not be, used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

O'Sullivan Creel, LLP

April 6, 2009

Okaloosa County Sheriff's Office Forensic Investigation Report

Executive Summary

The Sheriff of Okaloosa County, Florida and the Department's Director of Administration were arrested by the Federal Bureau of Investigations (FBI) on February 27, 2009 for allegations involving a kickback scheme facilitated through payment of bonuses. On March 2, 2009, the Okaloosa County Board of County Commissioners (BOCC) requested that O'Sullivan Creel, LLP expand the scope of the annual audit to determine the nature and depth of bonus payments and kickbacks. Nicholson, Reeder and Reynolds, PA had not completed the fiscal year 2008 audit of the Okaloosa County Sheriff's Office (OCSO) as of the date of the arrests. Our findings include the following:

- Approximately \$1.4 million of bonuses were paid to OCSO employees from October 1, 2003 to February 17, 2009. Of that amount, \$951,438 was paid to non-sworn personnel and \$400,293 paid to sworn personnel. The OCSO does not have a written bonus policy and the bonuses were at the sole discretion of the Sheriff. Bonuses were not separately budgeted or accounted for in the general ledger. Detailed analysis of bonuses paid can be found in **Schedules I through VI**.
- Fifty percent, or \$686,404, of total bonuses during the period was awarded to seven management employees. **Schedule V** details these findings.
- A minimum of \$88,500 of cash was returned (kicked-back) to the Sheriff or the Director of Administration per verbal representations noted in voluntary employee interviews. A total of 19 interviews were conducted. Two key personnel have refused to be interviewed, whereas one employee agreed to respond in writing, but have not done so as of the date of this report; accordingly, this number may be understated. **Schedule VII** details these findings.
- Interviews indicate certain bonuses were paid to employees experiencing financial hardship or family crisis, during the holiday season, or specifically awarded prior to travel to Las Vegas to be used as discretionary spending or to pay travel costs for personal Las Vegas trips. These types of payments to employees do not serve a public purpose and are considered a misuse of public funds under provisions of the Florida Constitution.
- The OCSO system of internal control was compromised by management. This was accomplished through lack of criteria under which bonuses were awarded, excessive bonus payments to individuals responsible for financial oversight, collusion between the Sheriff and the Director of Administration, which ultimately resulted in alleged criminal activity taking the form of kickbacks. Internal controls cannot prevent abusive conduct of management or employees; however, suggestions on strengthening internal controls at the OCSO and fraud deterrence programs are included as recommendations in this report.
- Various other irregularities were brought to our attention during the review. Those findings are disclosed in "Other Transactions" within this report, and illustrated in **Schedules VIII through X**.

An in-depth understanding of our procedures, findings, and recommendations with respect to the OCSO can be found in the following pages.

Okaloosa County Sheriff's Office Forensic Investigation Report

Control Environment

“The Sheriff of Okaloosa County is the Chief Executive Officer having authority and responsibility for the fiscal management of the Agency” (Per OCSO policy 7.01 Fiscal Policy). Florida Statute 30.53, *Independence of Constitutional Officials*, indicates “the independence of the Sheriffs shall be preserved concerning the purchase of supplies and equipment, selection of personnel, the hiring firing and setting of salaries of such personnel...,” thus granting the Sheriff considerable latitude with respect to fiscal policy and the control environment.

“The overall authority and responsibility of the Sheriff's Office fiscal management function and centralized purchasing system rests with the Director of Administration” (OCSO policy 7.01 Fiscal Policy).

The OCSO had written policies and procedures that addressed fiscal and operational aspects of the Sheriff's office. During our examination, we found several instances of management override of the stated policies by the Sheriff. According to interviews, the atmosphere or tone at the top at the OCSO was one where the Sheriff had absolute authority and control. The Sheriff often used his power in a way that appealed to employees' loyalty to the department. Furthermore, the Sheriff often granted assistance to those employees he knew had financial need, and then later asked for their help in return, ultimately recruiting victims and expanding the payroll scheme to several employees within the department. Interviewees expressed concern about the lack of a reporting mechanism outside of the chain of command.

Four individuals were primarily involved in the approval and disbursement of payroll funds: the Sheriff, the Director of Administration, the Finance Manager and the Payroll Clerk. Normal recurring payroll transactions of OCSO employees were based on a grade/step system, including certain allowable incentives. Testing of those disbursements revealed appropriate authorization and approval. The Sheriff, during his administration, began paying bonuses to personnel in the administrative function of his office as well as to high ranking sworn officers. The bonuses paid were not in accordance with any written plan or policy and appear to be at the Sheriff's sole discretion, although the four individuals mentioned above were aware of the amounts, payees, frequency and allotment of the payments. The design of internal controls over the payroll function increased risk and/or opportunities for error or fraud as further explained below.

Payroll Internal Controls

Our investigation included evaluating the overall design and effectiveness of payroll related internal controls. We conducted interviews of the Finance Manager and Payroll Clerk to document the process of a regular payroll cycle and the process for paying bonuses. We also tested compliance with written OCSO personnel policies and procedures.

Current controls over the payroll processing and payroll disbursement function do not allow for adequate segregation of duties. For example, the Director of Administration, Finance Manager and Payroll Clerk have the ability to add employees to the employee master file, make changes in pay rates, adjust leave balances, perform the direct deposit function, and print checks. These individuals have the ability to

**Okaloosa County Sheriff's Office
Forensic Investigation Report**

Payroll Internal Controls (Continued)

access the general ledger, update the payroll module, and disburse payroll. Although the bank reconciliation for the payroll account is performed by someone independent of the payroll function, interviews with the Finance Manager revealed she often provides assistance during the reconciliation process. The Director of Administration is responsible to oversee the payroll and bank reconciliation process; however, no evidence of her approval was noted on documents in possession of the OCSO.

In a properly structured control environment, separation of duties should exist between payroll preparation, disbursement, distribution, and the payroll bank reconciliation process. The Human Resources department should be adding/deleting employees to the employee master file.

Salary and Wages

We sampled over 121 routine payroll disbursements for fiscal year 2008, testing evidence of existence, authorization, and compliance for each transaction selected. Our seven-part test included examination of the employee's personnel file, testing nature of employee position, agreeing amount paid to pay scale, recalculating pay, agreeing direct deposit information, vouching to timesheets, and agreeing hours worked. No exceptions to the policies were noted.

Bonuses

OCSO does not have written policies governing the payment of bonuses nor established internal controls surrounding the bonuses awarded. In addition, legal conflict with respect to Florida Statute 215.425 exists with respect to whether the Sheriff has the legal ability to adopt formal or informal policies to govern these payments or if such bonuses could only be made pursuant to an ordinance duly adopted by Okaloosa County. Bonuses were not documented in an employee's personnel file and in most cases there was no specific written authorization for the payments.

Finance personnel indicated that notification of an award would be received from the Sheriff or the Director of Administration indicating the amount of "net" bonuses to be awarded, along with a list of employees to be paid. Examples of documentation can be found in **Exhibit A**. The process allowed for bonuses to be grossed-up in the payroll system to allow for 30 percent of Federal income tax along with 7.65 percent of Social Security and Medicare tax. Bonuses were coded in the payroll system using a pay code of "016"; a code not subject to retirement contribution. In most cases, the net check would be direct deposited into the employee's account.

Bonus Analysis and Testing

As part of our investigation, we summarized all amounts posted to all pay codes in the OCSO's payroll system from October 1, 2003 to February 17, 2009, as reflected in **Schedule I**. We further extracted all bonuses coded to pay code "016" in the payroll module between "non-sworn" and "sworn" employees, as shown in **Schedule II** and **Schedule III**. Those schedules reflect that a total of \$951,438, or 70 percent, of all bonuses had been paid to non-sworn personnel. During our review, management identified that uniform allowances paid in February 2009 were coded to pay code "016" in error. **Schedule IV** reflects payments made for such allowances which are not considered bonuses. Management also identified six

**Okaloosa County Sheriff's Office
Forensic Investigation Report**

Bonus Analysis and Testing (Continued)

bonuses in 2004 incorrectly coded to clothing allowance which are reflected on **Schedule IV**. **Schedule V** reveals that 50 percent, or \$686,404, of all bonuses since 2004 were awarded to seven management employees. **Schedule VI** highlights the frequency and amount of all bonus awards since 2004.

Verbal representations made during the interviews conducted revealed that at least \$88,500 was “kicked back” or returned in cash based on specific direction of the Sheriff and/or the Director of Administration. Based on lack of cooperation of certain employees, that figure is likely to be higher. See **Schedule VII** for a listing of bonus money returned.

Employees interviewed indicated that the Sheriff would personally hand deliver the bonus paystub to the employee. In many cases, the bonuses were a surprise, and given in a confidential setting with instruction not to mention the bonus to anyone. The interviewees stated the Sheriff would, at times, request the monies be returned in cash for some specified purpose, usually to help someone in the department who was in financial hardship. The employee would then deliver the cash to the Director of Administration.

In some instances, multiple requests were made of the same individual. In addition, several employees stated that the Sheriff, as well as a group of key department employees, traveled to Las Vegas for training and/or vacation several times during the year. Those trips would generally last between four or five nights and would be on an invitation basis only. In three interviews, employees indicated that the Sheriff's explanation surrounding their bonus was additional spending money prior to going to Las Vegas.

Although no written bonus policy was noted, some documented evidence of authorization to pay bonuses was discovered which is included in **Exhibit A**. Based on this information and inquiries of OCSO employees, bonuses were awarded in lieu of raises, to assist employees in need, meritorious reasons, prior to Las Vegas trips, and/or during the Christmas season.

The subjectivity of the bonus disbursements and the lack of documentation prevent us from quantifying what may have been reasonable, and for meritorious service. Interviews revealed that payments to employees in fiscal need, such as situations where employees might have had a family death, financial crisis due to divorce, loss of employment of a spouse, hurricane damage, etc. were not uncommon. These payments, along with amounts that were structured as holiday or personal spending gifts, violate the Florida Constitution, which prohibits the state and its subdivisions from using their taxing powers or pledging public credit to aid any private person or entity.

The County Administrator and Finance Officer of Okaloosa County have represented they were not aware of the bonus program or payouts made to employees of the OCSO. Examination of the budget and actual financial documentation provided to the BOCC for the years in question revealed that it was not provided in a manner that would allow the BOCC to be aware of the number or amount of the bonuses awarded. Bonuses paid were part of salaries and wages and were not segregated or transparent.

Florida Statutes 30.49 and 30.50 provide for the fiscal operation of the Sheriff's office by budget appropriations from the Board of County Commissioners. The Sheriff is required to submit with the

**Okaloosa County Sheriff's Office
Forensic Investigation Report**

Bonus Analysis and Testing (Continued)

proposed budget his sworn certificate, stating that proposed expenditures are reasonable and necessary for the proper and efficient operation of the office and the expenditures shall be itemized as follows:

- Salary of the Sheriff
- Salaries of deputies and assistants
- Expenses other than salaries
- Equipment
- Investigations
- Reserve for contingencies

Analysis of the bonuses paid to certain personnel illustrate that the cumulative bonuses received in the time period analyzed were approaching or in excess of the individuals' 2009 base salary (**Schedule V**). These payments do not appear to meet the definition of either reasonable or necessary under Florida Statutes 30.49 and 30.50.

External Audit Responsibilities

The financial statements of the OCSO were externally audited for the fiscal years ending September 30, 2004-2007 in accordance with Florida Statute. Bonuses during the fiscal years ending September 30, 2004, 2005, and 2006 were approximately \$21,100, \$54,500 and \$103,095 respectively, which are not material to the financial statements of the OCSO. During the year ended September 30, 2007, total bonuses awarded were approximately \$362,900 which is material to the financial statements. Those bonuses are included in the financial statements with approximately \$17,000,000 of other payroll expenditures of the OCSO. In addition there were reported kickbacks of \$6,500 during the year ending September 30, 2007. The external auditor has verbally represented they were not aware of the bonus disbursements or kickback scheme in the above referenced audits. The Sheriff and/or the Director of Administration had a management responsibility to disclose the bonus payments to the external auditor. The external auditor's responsibilities are to provide reasonable assurance that the financial statements are free of material misstatement through error or fraud.

The external auditor has a further responsibility to gain an understanding of the system of internal control as the basis for designing audit procedures necessary to support their opinion on the financial statements. The auditor should have reported to management that incompatible functions existed within the Finance Department; however, that segregation of duties would not have prevented the payment of bonuses or kickback scheme perpetrated by the Director of Administration and the Sheriff.

The fiscal year 2008 audit was not complete at the date of the arrests. The OCSO delayed providing financial information to both the Okaloosa County Clerk of Court and the external auditor. The external auditor stated there had been previous concerns over the delay in receiving financial information from the OCSO. This culminated in a January 2009 meeting between the Sheriff and County officials with feedback from representatives of Nicholson, Reeder and Reynolds, PA and O'Sullivan Creel, LLP. The Sheriff aggressively defended the delay in this meeting. The Sheriff was arrested on February 27, 2009, prior to the completion of the audit.

Okaloosa County Sheriff's Office
Forensic Investigation Report

Other Transactions

In addition to bonuses tested, our investigation included review of other transactions with respect to OCSO finances. These areas included severance pay analysis, review of sick and vacation leave balances for improper adjustments, review of annual leave policy, examination of related party vendor transactions, examination of employee home office reimbursements, testing of grant activity for propriety, and sampling of credit card transactions for propriety and authorization.

The results of the testing of other transactions revealed the following:

1. **Severance Pay**

Our interview with department personnel indicated the OCSO Director of Homeland Security (Sabra Thornton) was terminated at the direction of the Sheriff by the Sheriff's Chief of Staff (Mike Coup) in October 2008. The Finance Manager stated the Sheriff made her aware that Ms. Thornton was terminated. The Sheriff instructed the Finance Manager to keep Ms. Thornton on the payroll through December 31, 2008. The amounts effectively paid as severance total \$18,960. Furthermore, in December 2008 the terminated employee received a bonus of \$13,472. The employee was reinstated in January 2009.

No OCSO policy exists with respect to severance pay. Management override of controls over the human resources and payroll cycles are evidenced in the interviews with key personnel.

2. **Sick and Annual Leave Balance Adjustments**

Nine employees had leave balances reinstated, which is a violation of OCSO policy 36.01. Of these adjustments, seven were approved by the Sheriff or Director of Administration. **(Schedule VIII)**

Two interviewees stated leave was reinstated after performing work at the Sheriff's house. These leave reinstatements were approved by the Sheriff. Management override of controls is evidenced in the approval process for such reinstatements.

3. **Annual Leave Policy**

OCSO Annual Leave Policy 36.01 indicates that annual leave is provided to all full-time regular employees, determined by years of service.

Based on interviews conducted, OCSO exempt employees are defined as employees in the "management function" and these exempt employees do not accrue annual or sick leave. This practice is a violation of the OCSO policy noted above. Vested accumulated leave for these employees is not currently tracked or recorded in the Sheriff's books. Employee interviews indicated exempt employees could only take time off if approved by the Sheriff.

Because leave is not tracked or recorded, and time off could only approved by the Sheriff, such arrangement allows for favoritism and abuse.

**Okaloosa County Sheriff's Office
Forensic Investigation Report**

Other Transactions (Continued)

4. **Related Party Transactions**

During 2006 through 2008, the OCSO wrote four checks totaling \$13,950 to a company (Panhandle Estate Liquidators) owned by the Sheriff's spouse as detailed in **Schedule IX**. Florida Statute 112.313, subsection 3 prohibits a public officer or employee from doing business with its own agency. "No employee of an agency acting in his or her official capacity as a purchasing agent, or public officer acting in his or her official capacity, shall either directly or indirectly purchase, rent, or lease any realty, goods, or services for his or her own agency from any business entity of which the officer or employee or the officer's or employee's spouse or child is an officer, partner, director, or proprietor or in which such officer or employee or the officer's or employee's spouse or child, or any combination of them, has a material interest." The disbursements are a violation of Florida Statute. Two of the four disbursements were approved by the Sheriff indicating management override of controls.

5. **Employee Home Office**

During our review of employee reimbursements, we noted the Finance Manager and the Payroll Clerk were being reimbursed \$20 a month for their home Cox communication bill. The total of the payments from December 22, 2005 through February 19, 2009 amounted to \$1,300 as detailed in **Schedule X**. The OCSO had no policy for reimbursing these expenditures.

6. **Grant Testing**

Our testing included review of all grant activity for fiscal year 2008 for propriety of transactions and compliance. In several grants examined, quarterly grant reporting was not filed timely. We did not find evidence of any bonus payment claimed as reimbursement under a Federal or State grant.

7. **Credit Card Testing**

We tested 22 credit card related payments totaling \$128,000, which included 153 line-item transactions, from October 1, 2007 through February 2009. Of the transactions tested, we noted four instances totaling \$3,098, whereby supporting invoices had not been retained. We noted no instances whereby travel and/or expenses relating to the Las Vegas trips taken by key management employees were paid by the Agency on OCSO credit cards.

Conclusion

Excessive bonuses, breach of fiduciary responsibilities of positions held within the Agency, management override of controls, as well as management collusion involving a kickback scheme collectively contributed to management abuse and misuse of public funds. The total absolute misuse of public funds cannot be numerically quantified due to the subjectivity of the bonus disbursements and lacking support documentation. Questionable transactions due to lack of policy and as well as unallowable transactions under Florida Statute and Constitution are summarized as follows.

**Okaloosa County Sheriff's Office
Forensic Investigation Report**

Conclusion (Continued)

| | |
|---|---------------------|
| • <u>All</u> bonus amounts paid <u>based on discretionary nature of payments</u> , adjusted for uniform allowances, plus related payroll taxes | \$ 1,486,000 |
| <i>(All amounts are considered questionable. Certain bonuses that did not serve a public purpose are unallowable. However, our investigation did not include interviews of all OCSO personnel and thus a quantitative determination between questionable and unallowable cannot be made.)</i> | |
| • Estimated severance and related payroll taxes paid to the Director of Homeland Security (<i>Questionable</i>) | 20,410 |
| • Estimated value of leave reinstated in violation of OCSO policy (<i>Questionable and in two instances unallowable</i>) | 39,441 |
| • Related party purchases (<i>Unallowable</i>) | 13,950 |
| • Reimbursement for home office expenditures, no OCSO policy (<i>Questionable</i>) | <u>1,300</u> |
| <i>Total potential misuse of public funds</i> | <u>\$ 1,561,101</u> |

Furthermore, a minimum of \$88,500 cash was verbally represented as being kicked-back to the Sheriff or the Director of Administration.

Recommendations (OCSO)

The Okaloosa County Sheriff's Office should consider the following policies in connection with the outcomes of the forensic investigation.

Payroll Controls – Access and Segregation of Duties

- We recommend that access controls over the payroll master file, with respect to the addition and deletion of employees, be limited to Human Resources.
- Notification to Human Resources should be made timely upon termination of an employee.
- Management approvals of biweekly payroll processing, quarterly and annual payroll reporting, and reconciliation of the payroll bank account should be performed by an individual independent of the payroll processing and submission, and that evidence of such review is documented.
- Personnel action forms (PAF) for salary changes should be initiated and given first level approval in Human Resources and subsequently approved by senior management. The approved form should be used by the payroll clerk to update any wage rate changes.

**Okaloosa County Sheriff's Office
Forensic Investigation Report**

Recommendations (OCSO) (Continued)

Payroll Controls – Access and Segregation of Duties (Continued)

- The Payroll Clerk should not have the ability to transmit or distribute payroll. The Finance Manager should not have the ability to process payroll.

Bonus Program

- We recommend that the OCSO and the BOCC work collectively to determine whether the OCSO has the legal authority to have a bonus plan independent of a BOCC ordinance under Florida Statute 215.425.
- Any bonus plan should be in writing and with specific criteria to ensure bonuses are reasonable and for meritorious service. Bonus payments should be supported by a personnel action form (PAF), supporting documentation of achievement of the criteria and filed appropriately in the employee's personnel file.
- Bonus awards should be separately budgeted and recorded in a specific general ledger account code to accomplish both monitoring and transparency objectives.

Financial Reporting Deadlines

- The Clerk of the Circuit Court has requested the Sheriff report annually their financial information to the Clerk Finance Department in accordance with Florida Statutes 218.35(3) and 218.36(1). We recommend the OCSO comply with the requests as stated.
- We recommend the OCSO evaluate current Finance Department responsibilities and ensure compliance with the financial reporting deadlines under Florida Statute. The Sheriff did not report their financial information in a timely manner, which resulted in delays in auditing procedures and in the preparation of the Comprehensive Annual Financial Report (CAFR) for fiscal year ended September 30, 2008 and 2007.

Annual Leave

- Policies and procedures for sick and annual leave should be followed.
- The OCSO should evaluate and compare the current annual leave parameters for its exempt employees to its written policy, as conflict exists. Our recommendation includes a written specified policy for annual leave for exempt employees and tracking and approval of leave earned and used by all employees of the OCSO.
- The OCSO should review its policies for leave adjustments and if there are to be exceptions for adjustments, they should be documented in the policy.

**Okaloosa County Sheriff's Office
Forensic Investigation Report**

Recommendations (OCSO) (Continued)

Purchasing Procedures

- The OCSO has written purchasing policies. However, the purchasing agent does not receive or retain written evidence of bid and quote procedures as established in the policy. This documentation should be provided to the purchasing agent and approved and retained by the agent prior to a purchase.
- Any payments to employees for home office allowances should be in accordance with a written policy.
- In accordance with Florida Statute 112.313, related party purchases should be expressly prohibited in OCSO purchasing policy.

Grant Compliance

- Grant reports should be filed within applicable deadlines. Deadlines should be monitored by senior management.
- All information supporting the grant and grant compliance should be contained in each grant file.

Credit Cards

- We recommend all support for credit card charges be retained and provided to Finance, prior to payment of the monthly bill. Although not material, we noted instances where the underlying receipt was not included with the paid voucher.

Okaloosa County-Wide recommendations are documented on page 12 of this report.

**Okaloosa County Sheriff's Office
Forensic Investigation Report**

Recommendations (County-Wide)

The Okaloosa County Board of County Commissioners and Constitutional Officers should consider the following policies in connection with the outcomes of the forensic investigation:

County-Wide Whistleblower Policy

- The Sheriff has misused the power of office through management override of controls and collusion with a top ranking official. The BOCC and Constitutional Officers should consider a county-wide whistleblower policy that would prohibit retaliation against employees who provide evidence of violations of law or fraud.
- The BOCC and Constitutional Officers should consider an employee hotline that allows all employees of the BOCC and Constitutional Officers to confidentially and anonymously submit concerns regarding questionable management, accounting or auditing matters.

Internal Audit Function

- Currently the Okaloosa County Clerk of the Court has a formal internal audit function in which activities are limited to the Clerk's operations and financial operations of the BOCC. We recommend that the BOCC and the Clerk work with all Constitutional Officers to develop a county-wide internal audit function.

SUPPLEMENTAL SCHEDULES
I through X

SCHEDULE I
*Summary Analysis of Amounts
Posted to All Pay Codes*

Okaloosa County Sheriff's Office
SCHEDULE I - SUMMARY ANALYSIS OF AMOUNTS POSTED TO ALL PAY CODES
2004 through February 2009

| Pay Code | Description | FYE 2004 | FYE 2005 | FYE 2006 | FYE 2007 | FYE 2008 | Through Feb. FYE 2009 (YTD) | Cumulative |
|----------|-----------------------------|---------------|---------------|---------------|---------------|---------------|--------------------------------|---------------|
| 001 | Regular Pay - Executive | \$ 125,128.20 | \$ 122,594.90 | \$ 128,074.00 | \$ 132,776.10 | \$ 133,537.51 | \$ 64,222.73 | \$ 706,333.44 |
| 002 | Regular Pay | 9,437,698.66 | 10,269,199.80 | 11,193,643.98 | 12,547,027.58 | 12,865,881.26 | 5,802,718.81 | 62,116,170.09 |
| 003 | Regular - Salaried | 607,203.00 | 755,694.25 | 955,232.00 | 1,014,636.39 | 1,264,358.14 | 727,975.50 | 5,325,099.28 |
| 004 | Sworn Reg OT | 104,752.32 | 157,809.45 | 175,384.86 | 203,061.96 | 230,226.92 | 122,800.01 | 994,035.52 |
| 005 | Hourly - On Call | 208,484.64 | 85,502.50 | 118,635.80 | 101,819.25 | 87,608.00 | 53,261.75 | 655,311.94 |
| 007 | Hourly - Part Time w/Retire | 83,893.00 | 196,346.74 | 184,789.00 | 140,836.50 | 170,841.00 | 74,700.50 | 851,406.74 |
| 008 | Vehicle Allowance | - | - | - | - | 13,831.50 | 12,579.00 | 26,410.50 |
| 009 | County Clerk Assignment | 5,575.50 | 3,679.00 | 1,701.00 | - | - | - | 10,955.50 |
| 010 | K-9 Maintenance | 16,925.28 | 20,284.80 | 20,544.40 | 19,040.00 | 23,170.00 | 11,760.00 | 111,724.48 |
| 011 | Incentive Pay | 178,417.50 | 186,320.00 | 195,980.00 | 207,765.00 | 212,100.00 | 93,097.50 | 1,073,680.00 |
| 012 | Specialty Incentive | 4,895.00 | 4,172.50 | 6,800.00 | 8,590.00 | 4,850.00 | 3,480.00 | 32,787.50 |
| A 013 | Uniform Allowance | 37,014.21 | 10,859.80 | 17,429.47 | 17,692.16 | 19,920.62 | 32,879.13 | 135,795.39 |
| 014 | Tricare - Ins Reimb | 8,467.86 | 18,596.83 | 1,221.52 | - | - | - | 28,286.21 |
| 015 | Yearly Step Increase | 5,364.28 | 8,732.71 | - | - | - | - | 14,096.99 |
| B 016 | Performance Pay | 21,133.82 | 46,511.71 | 103,095.40 | 362,921.22 | 504,163.71 | 313,905.18 | 1,351,731.04 |
| 017 | Incentive Match | - | - | 191,415.00 | 203,430.00 | 208,277.50 | 91,825.00 | 694,947.50 |
| 018 | Misc- Refunded Taxed | - | - | 1,176.60 | 1,624.76 | 1,728.07 | 1,157.50 | 5,686.93 |
| 019 | Misc-Refunded Not Taxed | - | - | 535.40 | 8.40 | 164.18 | 468.00 | 1,175.98 |
| 020 | Comp Taken | 89,015.69 | 102,147.79 | 67,260.28 | 37,579.04 | 43,564.70 | 20,972.58 | 360,540.08 |
| 021 | Comp Earned > 160 < 171 | - | - | - | - | - | - | - |
| 022 | Comp Earned @ 1.5 > 171 | - | - | - | - | - | - | - |
| 023 | Comp Time PayOut | - | - | 99.72 | 610.50 | - | - | 710.22 |
| 024 | Comp Time Paid Retire | - | - | 67,723.79 | 1,346.78 | 345.60 | - | 69,416.17 |
| 025 | Vacation Paid Non/Retire | - | - | 20,964.94 | - | - | 1,946.84 | 22,911.78 |
| 026 | K-9 Maintenance Yearly | - | - | - | 2,764.40 | 3,317.28 | - | 6,081.68 |
| 030 | Civilian OT Pay | 72,820.61 | 93,196.54 | 74,064.59 | 119,222.45 | 81,183.59 | 33,912.05 | 474,399.83 |
| 031 | Special OT Pay | 432,994.09 | 292,078.95 | 103,256.03 | 70,323.07 | 139,474.74 | 72,952.45 | 1,111,079.33 |
| 032 | Sowrn OT Pay / 171 | - | - | 43,219.42 | 127,852.13 | 140,903.02 | 109,391.47 | 421,366.04 |
| 033 | Emergency Pay | - | 58,624.08 | 421.20 | - | - | - | 59,045.28 |
| 034 | Special Detail | - | - | - | - | 523.13 | - | 523.13 |
| 035 | PT Overtime > 40 < 51 Hrs | - | - | - | - | - | 1,067.00 | 1,067.00 |
| 036 | PT Overtime > 51 Hrs | - | - | - | - | - | 939.75 | 939.75 |
| 040 | Sick Pay | 243,273.34 | 287,353.79 | 298,492.43 | 362,895.59 | 347,445.39 | 184,302.02 | 1,723,762.56 |
| 041 | Sick Paid Out | - | 25,977.72 | 20,133.70 | 12,629.72 | 51,708.18 | 4,804.19 | 115,253.51 |
| 042 | FMLA Sick Pay | - | - | - | - | - | - | - |
| 050 | Vacation Pay | 504,375.13 | 477,993.64 | 612,712.82 | 688,379.71 | 703,543.71 | 265,082.24 | 3,252,087.25 |
| 051 | Vacation PayOut | 17,143.05 | 85,316.00 | 57,362.66 | 54,873.75 | 153,241.67 | 41,020.80 | 408,957.93 |
| 052 | FMLA Vacation Pay | - | - | - | - | - | - | - |
| 060 | Personal Holiday | 40,670.26 | 41,081.92 | 22,604.86 | - | - | - | 104,357.04 |
| 061 | Pay Non-Retirement | - | - | - | 7,583.52 | 11,976.00 | - | 19,559.52 |
| 062 | Severance Pay | - | - | - | 12,022.40 | - | - | 12,022.40 |

Okaloosa County Sheriff's Office
SCHEDULE I - SUMMARY ANALYSIS OF AMOUNTS POSTED TO ALL PAY CODES
2004 through February 2009

| Pay Code | Description | FYE 2004 | FYE 2005 | FYE 2006 | FYE 2007 | FYE 2008 | Through Feb. FYE 2009 (YTD) | Cumulative |
|----------|------------------------------|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------------|-------------------------|
| 063 | Voluntary SEP Incentive | - | - | - | - | 378,392.00 | - | 378,392.00 |
| 065 | Holiday - RDO | 120,679.15 | 121,710.03 | 157,397.61 | 178,101.68 | 191,925.21 | 112,441.45 | 882,255.13 |
| 066 | Holiday - Worked | 186,398.75 | 200,758.85 | 250,842.06 | 308,469.19 | 314,994.47 | 189,693.73 | 1,451,157.05 |
| 067 | Holiday - Off | 200,814.53 | 205,990.61 | 245,539.31 | 317,011.13 | 323,524.94 | 217,772.81 | 1,510,653.33 |
| 070 | Administrative Leave | 28,789.27 | 21,198.87 | 39,633.35 | 61,883.04 | 62,284.28 | 13,871.87 | 227,660.68 |
| 075 | SEL/Disaster Stand Down | - | 5,274.41 | - | - | - | - | 5,274.41 |
| 080 | Military Leave | 20,378.86 | 34,792.29 | 23,588.17 | 17,944.19 | 30,765.70 | 13,560.52 | 141,029.73 |
| 090 | LWOP (manual input) | - | - | - | - | - | - | - |
| 098 | Suspended WO Pay | - | - | - | - | - | - | - |
| 099 | LWOP (system) | - | (2,703.68) | (13,902.00) | - | - | - | (16,605.68) |
| 100 | WC or STD (LWOP) | - | - | - | - | - | - | - |
| 120 | Comp Taken - Timesheet | - | - | - | - | - | - | - |
| 140 | Sick Pay - Timesheet | (2,892.61) | - | - | - | - | - | (2,892.61) |
| 150 | Vacation Pay - Timesheet | - | - | - | - | - | - | - |
| 160 | Personal Holiday - Timesheet | - | - | - | - | - | - | - |
| 170 | Admin Leave - Timesheet | - | - | - | - | - | - | - |
| 171 | Suspended WO Pay -Timesheet | - | - | - | - | 4,503.99 | 6,506.40 | 11,010.39 |
| 180 | Military Leave - Timesheet | - | - | - | - | - | - | - |
| 198 | Back Pay | - | - | 283.48 | - | 2,718.13 | 1,039.68 | 4,041.29 |
| 199 | Retro Pay | 159.03 | 1,087.94 | - | 2,163.07 | 164.28 | - | 3,574.32 |
| | Gross Pay | 12,799,572.42 | 13,938,184.74 | 15,387,356.85 | 17,344,884.68 | 18,727,158.42 | 8,698,108.46 | 86,895,265.57 |
| | Deductions | (3,233,668.24) | (3,574,487.28) | (3,903,269.71) | (4,473,137.85) | (4,932,269.70) | (2,280,577.64) | (22,397,410.42) |
| | Net Pay | <u>\$ 9,565,904.18</u> | <u>\$ 10,363,697.46</u> | <u>\$ 11,484,087.14</u> | <u>\$ 12,871,746.83</u> | <u>\$ 13,794,888.72</u> | <u>\$ 6,417,530.82</u> | <u>\$ 64,497,855.15</u> |
| | Direct Deposited | \$ 8,892,003.66 | \$ 9,797,321.99 | \$ 10,940,860.65 | \$ 12,495,374.13 | \$ 13,465,556.68 | \$ 6,235,551.25 | \$ 61,826,668.36 |
| | Manual Checks | 673,900.52 | 566,375.47 | 543,226.49 | 376,372.70 | 329,332.04 | 181,979.57 | 2,671,186.79 |
| | | <u>\$ 9,565,904.18</u> | <u>\$ 10,363,697.46</u> | <u>\$ 11,484,087.14</u> | <u>\$ 12,871,746.83</u> | <u>\$ 13,794,888.72</u> | <u>\$ 6,417,530.82</u> | <u>\$ 64,497,855.15</u> |
| | # Employees | 382 | 436 | 446 | 442 | 445 | 420 | |

A Management indicated that in 2004 a total of \$28,869.36 was coded to clothing allowances representing bonuses to 6 employees to help with hurricane damage to their homes.

B Management indicated that on February 16th and 17th, 2009, a total of \$32,879.13 of uniform allowances were coded to pay-code "016" in error, but do not represent bonuses awarded. These have been adjusted, and moved to the uniform allowance pay-code "013" in the above schedule.

SCHEDULE II
Bonuses Coded to Pay Code “016” –
Non-Sworn Employees
and
Illustrative Chart

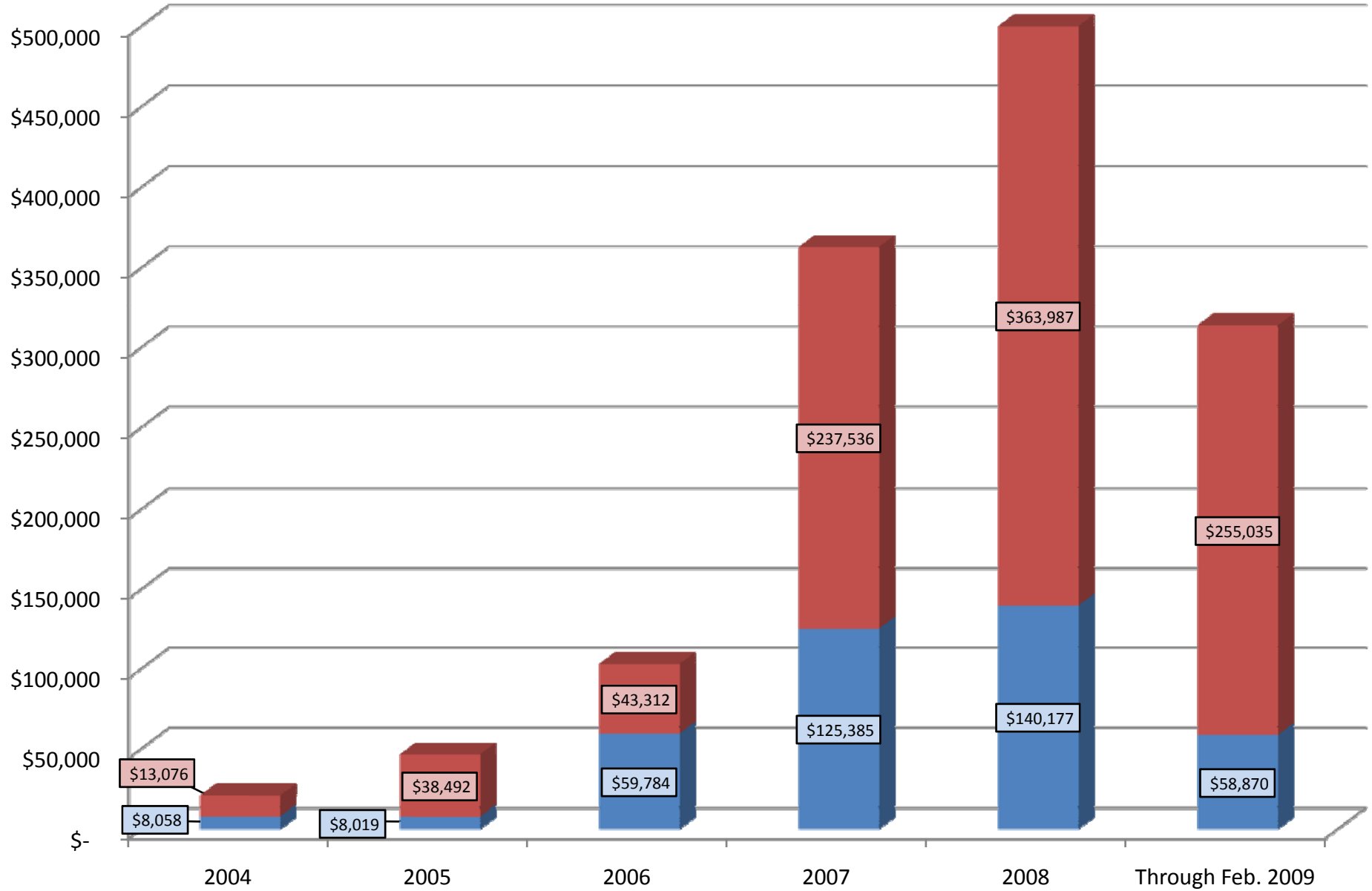
Okaloosa County Sheriff's Office
SCHEDULE II - BONUSES CODED TO PAY CODE "016" IN PAYROLL SYSTEM FOR NON-SWORN EMPLOYEES
2004 through February 2009

| Last Name | First Name | Position | 2004 | 2005 | 2006 | 2007 | 2008 | Through | |
|------------|---------------|-------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| | | | | | | | | Feb 19, 2009 | Cumulative |
| ** YACKS | JAMES DAVID | Assist Director of IT | \$ - | \$ - | \$ 8,019.24 | \$ 36,086.63 | \$ 65,318.22 | \$ 40,220.20 | \$ 149,644.29 |
| ** ADAMS | TERESA Y | Director of Administration | 1,202.89 | 11,226.95 | 12,838.42 | 41,465.05 | 33,680.83 | 8,422.65 | 108,836.79 |
| NORRIS | SANDRA G | Finance Manager | - | 8,019.25 | 9,623.10 | 30,473.16 | 38,676.83 | 10,572.14 | 97,364.48 |
| HOLCOMBE | RANDALL B | Assist Director of Admin Svcs | 1,202.89 | 4,811.56 | - | 11,226.95 | 37,690.45 | 38,041.49 | 92,973.34 |
| WILSON | GEORGE I | Fleet Manager | - | 1,603.86 | - | 7,257.45 | 32,076.99 | 34,629.88 | 75,568.18 |
| WAGNER | PAULA NICOLE | Comm Relations Coordinator | 801.93 | 1,603.86 | - | 9,623.09 | 16,519.66 | 26,062.55 | 54,611.09 |
| HULL | MICHEAL S | Director of Info Technology | 1,202.89 | - | 1,603.86 | 17,642.35 | 8,019.25 | 4,944.89 | 33,413.24 |
| JACKSON | JESSIE M | Admin Services Manager | 1,202.89 | 3,207.70 | - | 11,226.96 | 12,830.81 | 4,410.60 | 32,878.96 |
| IRISH | SARAH M | Clerk - Human Resources | - | - | - | 12,028.89 | 20,529.29 | - | 32,558.18 |
| CASHMAN | KELLY D | Clerk - Finance | - | - | - | 7,217.35 | 15,236.56 | 10,024.06 | 32,477.97 |
| DEJESUS | ANGEL | Maintenance | - | - | - | 6,415.42 | 9,623.12 | 15,637.53 | 31,676.07 |
| NICHOLSON | MICHELE E | Public Information Officer | - | - | 8,019.25 | - | 4,811.56 | 11,627.93 | 24,458.74 |
| BELLAMY | BENJAMIN A | Assist Director of IT | - | - | - | 6,415.39 | 6,415.39 | 2,806.74 | 15,637.52 |
| BARRINEAU | DEBRA A | Executive Secretary | - | - | - | - | 11,226.95 | 2,004.81 | 13,231.76 |
| IGRAM | JEFFREY S | IT Specialist | - | - | - | 6,415.39 | - | 6,816.37 | 13,231.76 |
| ROMINGER | MARY C | Human Resource Manager | 1,202.89 | - | - | - | 8,660.80 | 2,806.74 | 12,670.43 |
| HENDRIX | SYLVIA G | Clerk - Receptionist | 801.93 | - | - | 4,811.58 | 4,811.56 | 1,202.89 | 11,627.96 |
| PIFER | ROBERTA L | Clerk - Inventory | - | - | 801.93 | - | 3,207.70 | 6,816.37 | 10,826.00 |
| WELLS | NATALIE K | Clerk - Finance | 801.93 | 3,207.70 | - | - | 3,207.70 | 2,004.81 | 9,222.14 |
| BELL | JOHNNY L | Custodian | - | - | - | 2,405.79 | 4,811.56 | 1,202.89 | 8,420.24 |
| BADER | ADAM J | IT Specialist | - | - | - | 6,415.39 | - | 2,004.81 | 8,420.20 |
| LASTER | ROBERT W | IT Specialist | - | - | - | 6,415.39 | - | 2,004.81 | 8,420.20 |
| EVERETT JR | VICTOR G | Communications Manager | - | - | - | 3,207.70 | 4,811.56 | - | 8,019.26 |
| THOMPSON | EDDIE T | Equipment Mechanic | - | - | 1,603.86 | - | 1,603.86 | 4,410.59 | 7,618.31 |
| DAVIS | MARY J | Clerk - Finance | 801.93 | 1,603.86 | - | - | 3,207.70 | 2,004.81 | 7,618.30 |
| KACHLINE | WILLIAM N | Garage Mechanic | - | - | - | - | 3,207.70 | 4,410.59 | 7,618.29 |
| ARMSTRONG | WILLIAM J | IT Specialist | 801.93 | - | - | 6,415.39 | - | - | 7,217.32 |
| HURST | SHARON EVELYN | Clerk - Civil | - | 1,603.86 | - | 1,162.78 | 1,900.57 | - | 4,667.21 |
| NICHOLS | DEBORAH J | Warrants Supervisor | - | 1,603.86 | - | - | 2,983.16 | - | 4,587.02 |
| MOSTERD | JAN | Equipment Mechanic | - | - | - | - | - | 4,410.59 | 4,410.59 |
| MURRAY | KATHY C | Clerk - IT | - | - | - | - | 3,207.70 | 1,202.89 | 4,410.59 |
| RODRIGUEZ | CATHERINE A | Public Information Officer | - | - | - | - | 3,207.70 | - | 3,207.70 |
| SMITH | ANNIE P | Clerk - Human Resources | 801.93 | - | - | - | - | 2,004.81 | 2,806.74 |
| KING | DANA S | Communications | - | - | - | - | 2,502.00 | - | 2,502.00 |
| BROWN | ARNOLD L | Equipment Mechanic | - | - | - | 1,603.86 | - | - | 1,603.86 |
| BENDOTT | PATRICIA J | Former PR Clerk | 1,448.34 | - | - | - | - | - | 1,448.34 |
| POPE | SHIRLEY L | Clerk - Investigations | - | - | - | 1,202.89 | - | - | 1,202.89 |
| YOUNG | ROBERT A | Garage Mechanic | - | - | - | - | - | 1,202.89 | 1,202.89 |
| JOINER | EVA M | Former Training Clerk | - | - | 801.93 | - | - | - | 801.93 |
| MILLER | MICHAEL | Communications Dispatcher | - | - | - | - | - | 801.93 | 801.93 |
| SHONK | BRIAN K | PT Director of Training | 801.93 | - | - | - | - | - | 801.93 |
| GAY | RONALD J | Professional Stds Inspector | - | - | - | - | - | 320.77 | 320.77 |
| STOTT | ROBIN M | Former Employee | - | - | - | 160.39 | - | - | 160.39 |
| BLACKWOOD | CORDIS DALE | Communications Dispatcher | - | - | - | 160.38 | - | - | 160.38 |
| DOTY | THERESA M | Clerk - Civil | - | - | - | 80.19 | - | - | 80.19 |
| | | | \$ 13,076.30 | \$ 38,492.46 | \$ 43,311.59 | \$ 237,535.81 | \$ 363,987.18 | \$ 255,035.03 | \$ 951,438.37 |

** James David Yacks is the brother of Teresa Y. Adams

Bonuses Coded to Pay Code "016" in Payroll System

■ Sworn ■ Non-Sworn



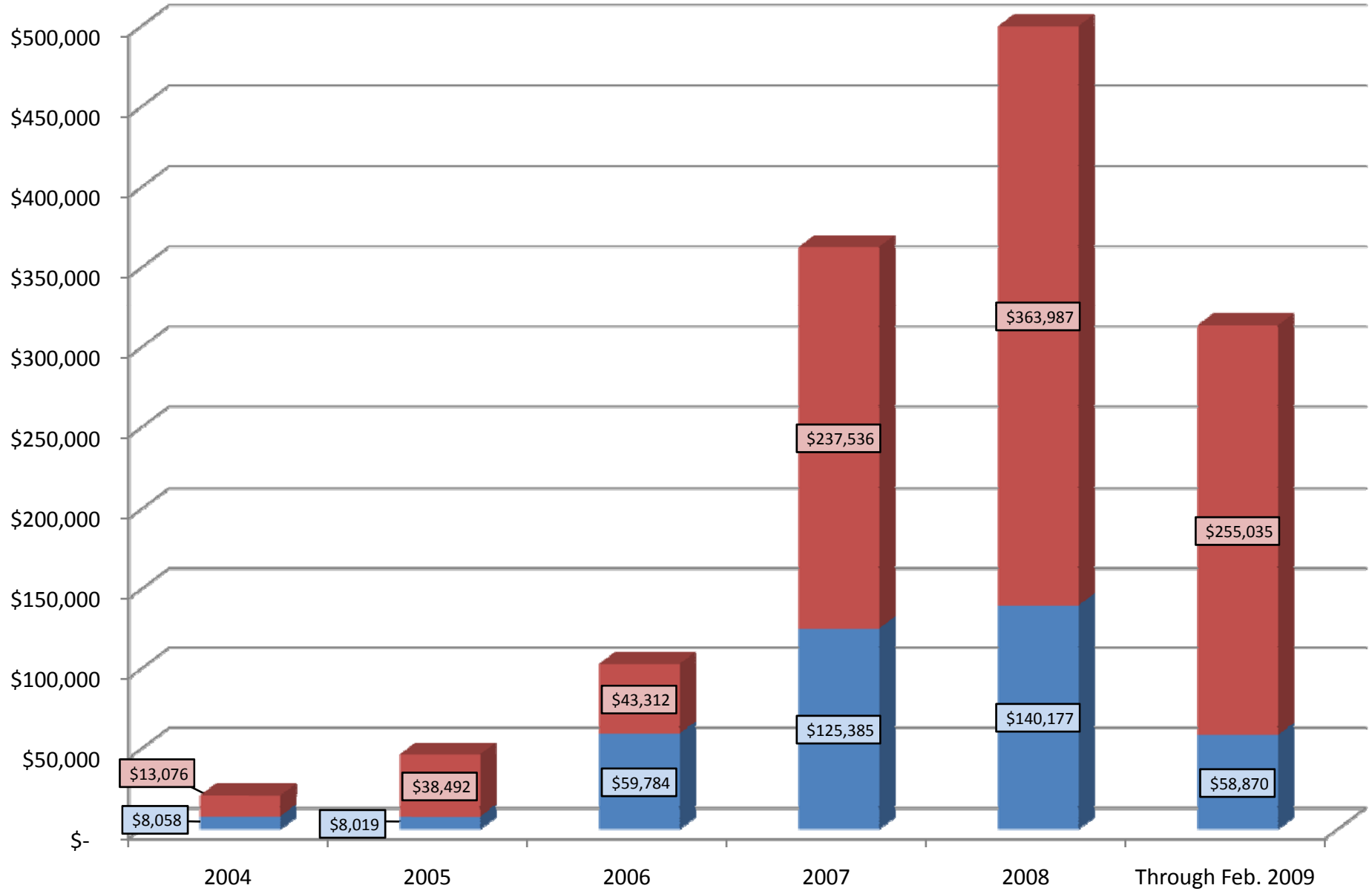
SCHEDULE III
Bonuses Coded to Pay Code “016” –
Sworn Employees
and
Illustrative Chart

Okaloosa County Sheriff's Office
SCHEDULE III - BONUSES CODED TO PAY CODE "016" IN PAYROLL SYSTEM FOR SWORN EMPLOYEES
2004 through February 2009

| Last Name | First Name | Position | 2004 | 2005 | 2006 | 2007 | 2008 | Through | |
|----------------|--------------|-----------------------------------|--------------------|--------------------|---------------------|----------------------|----------------------|---------------------|----------------------|
| | | | | | | | | Feb 19, 2009 | Cumulative |
| COUP | MICHAEL J | Chief of Staff | \$ 1,202.89 | \$ 8,019.25 | \$ 28,067.35 | \$ 44,054.16 | \$ 22,453.90 | \$ 3,608.67 | \$ 107,406.22 |
| SCHNIAPP | MARK S | Director of Investigations | - | - | 11,226.97 | 9,623.09 | 23,255.84 | 8,711.99 | 52,817.89 |
| JONES | MICHAEL F | NA - deceased | - | - | 4,811.56 | 45,645.59 | - | - | 50,457.15 |
| DONALDSON | LARRY LOMAX | Director of Support Services | - | - | 1,603.86 | 9,623.09 | 23,255.84 | 3,282.27 | 37,765.06 |
| THORNTON | SABRA A | Director Homeland Sec/Chief Staff | - | - | - | - | 14,434.64 | 13,472.35 | 27,906.99 |
| ASHLEY | LARRY R | Director of Field Services | - | - | 1,603.86 | 6,415.40 | 9,623.09 | 3,282.27 | 20,924.62 |
| WASDEN | TONY L | Captain - Field Services | - | - | - | - | 8,500.41 | 7,618.30 | 16,118.71 |
| BROWN | PAUL J | Captain - Field Services | - | - | - | 4,009.63 | 8,500.41 | 2,806.74 | 15,316.78 |
| GADDIS | NOEL GREGORY | Captain - Field Services | - | - | - | 3,207.70 | 8,019.25 | 2,806.74 | 14,033.69 |
| BAILEY | ASHLEY M | Crime Prevention Officer | - | - | - | - | 5,613.49 | 2,004.81 | 7,618.30 |
| CARD | MICHAEL S | Sergeant - Investigations | - | - | - | - | 6,415.39 | - | 6,415.39 |
| FINN | CLAUDIA J | Lieutenant - Support Services | - | - | - | - | 6,415.39 | - | 6,415.39 |
| IRISH | PHILIP V | Former Chief Deputy | 1,202.89 | - | 4,811.56 | - | - | - | 6,014.45 |
| FOUNTAIN JR | DONALD C | Deputy - School Res Officer | - | - | - | - | - | 4,811.56 | 4,811.56 |
| BROWN | BOBBY D | Lieutenant - Field Services | - | - | - | - | - | 4,410.59 | 4,410.59 |
| MIXON | PAUL S | Deputy - Airport Security | - | - | 3,207.70 | - | - | - | 3,207.70 |
| JOINER II | GEORGE R | Investigator | 1,603.86 | - | - | - | - | - | 1,603.86 |
| GRIFFITH | WILLIAM M | Corporal - South Patrol | - | - | 1,603.86 | - | - | - | 1,603.86 |
| ABBOTT | PAUL W | Sergeant - Support Services | 1,202.89 | - | - | - | - | - | 1,202.89 |
| MORGAN | JEFFREY | Former Employee | - | - | - | 801.93 | - | - | 801.93 |
| GRAPPONE | ROBERT A | Investigator | - | - | - | - | - | 801.93 | 801.93 |
| HOUGH | STEVEN A | Deputy - Warrants | - | - | 801.93 | - | - | - | 801.93 |
| ABBOTT | MATTHEW D | Deputy - Prog Orinet Policing | - | - | - | - | 801.93 | - | 801.93 |
| HORD | WILLIAM F | Sergeant - Court Security | 801.93 | - | - | - | - | - | 801.93 |
| KYE | CHARLES A | Former Deputy | - | - | - | 801.93 | - | - | 801.93 |
| NELSON JR | JOE D | Retired Captain | - | - | - | 801.93 | - | - | 801.93 |
| POWELL | PAMELA C H | Court Security Screener | 801.93 | - | - | - | - | - | 801.93 |
| REZZARDAY | ANTHONY R | Communications Dispatcher | - | - | 801.93 | - | - | - | 801.93 |
| ROBINSON | TRAVIS E | Investigator | - | - | - | - | - | 801.93 | 801.93 |
| SPENCE | SCOTT | Deputy- Community Services | - | - | 801.93 | - | - | - | 801.93 |
| KELLER-LITHGOW | LAURIE A | Sergeant - South Patrol | 646.41 | - | - | - | - | - | 646.41 |
| MASON | HAROLD E | Deputy- Traffic | 594.72 | - | - | - | - | - | 594.72 |
| LEAVINS | KENNETH W | Deputy - K-9 | - | - | - | - | 481.16 | - | 481.16 |
| EUBANKS | JOHNNY MARK | Sergeant - North Patrol | - | - | - | - | 481.16 | - | 481.16 |
| LYDSTON | JEFFREY P | Lieutenant - Field Services | - | - | - | - | 481.16 | - | 481.16 |
| POND | KRISTIN J | Lieutenant - Field Services | - | - | - | - | 481.16 | - | 481.16 |
| JERARD | WILLIAM S | Investigator - DTF | - | - | - | - | - | 450.00 | 450.00 |
| BEYHL | BRIAN | Deputy - Court Security | - | - | 441.30 | - | - | - | 441.30 |
| TOMASCHKO | LAUREN | Former Intelligence Officer | - | - | - | 400.96 | - | - | 400.96 |
| LAPEE | KENNETH W | Lieutenant - Investigations | - | - | - | - | 320.77 | - | 320.77 |
| COKONOUGH | BRIAN | Lieutenant - Field Services | - | - | - | - | 320.77 | - | 320.77 |
| NIX | CHARLES A | Sergeant - South Patrol | - | - | - | - | 320.77 | - | 320.77 |
| | | | <u>\$ 8,057.52</u> | <u>\$ 8,019.25</u> | <u>\$ 59,783.81</u> | <u>\$ 125,385.41</u> | <u>\$ 140,176.53</u> | <u>\$ 58,870.15</u> | <u>\$ 400,292.67</u> |

Bonuses Coded to Pay Code "016" in Payroll System

■ Sworn ■ Non-Sworn



SCHEDULE IV
Uniform Allowances Analysis

Okaloosa County Sheriff's Office
SCHEDULE IV - UNIFORM ALLOWANCES ANALYSIS
2004 through February 2009

| Date | Last Name | First Name | Position | Amount |
|--|---------------|--------------|-----------------------------|-------------------------|
| <u>Uniform Allowances Posted in Pay Code "016" in Error (February 2009)</u> | | | | |
| 02/16/2009 | ALLEN | DAVID R | Investigator - DTF | \$ 801.93 |
| 02/16/2009 | BELLAMY | JENNIFER A | Investigator | 801.93 |
| 02/16/2009 | BOWMAN | THOMAS P | Investigator | 801.93 |
| 02/16/2009 | CARD | MICHAEL S | Sergeant - Investigations | 801.93 |
| 02/17/2009 | CHRISTMAS | KENNETH R | Lieutenant - Investigations | 801.93 |
| 02/17/2009 | COLLINS | GEORGE S | Homeland Security Inspector | 801.93 |
| 02/16/2009 | DUDLEY | ROBERT JAMES | Sergeant - Training | 1,603.86 |
| 02/16/2009 | DUVAL | JAMES D | Deputy - K-9 | 801.93 |
| 02/16/2009 | EASTERDAY | PAUL M | Investigator | 801.93 |
| 02/16/2009 | EMBRY | BRAD E | Investigator | 801.93 |
| 02/16/2009 | ESLINGER | EDWARD S | Deputy- Community Services | 801.93 |
| 02/16/2009 | FOLLEY | DONALD J | Investigator - DTF | 801.93 |
| 02/16/2009 | FOLLEY | JASON D | Investigator | 801.93 |
| 02/16/2009 | GARRETT | RALPH D | Investigator | 801.93 |
| 02/16/2009 | GRAPPONE | ROBERT A | Investigator | 801.93 |
| 02/16/2009 | HARRISON | MATTHEW L | Investigator | 801.93 |
| 02/17/2009 | HOFFMAN | KRISTIE ANN | Crime Scene Technician | 801.93 |
| 02/16/2009 | HOISINGTON II | JAMES H | Investigator | 801.93 |
| 02/16/2009 | HOLLOWAY | LENNY M | Investigator - DTF | 801.93 |
| 02/16/2009 | HOLLOWAY | ROBERTA L | Investigator | 801.93 |
| 02/16/2009 | HOUGH | STEVEN A | Deputy - Warrants | 801.93 |
| 02/17/2009 | HUGHEY | LISA G | Crime Scene Technician | 801.93 |
| 02/16/2009 | IRWIN | CLINTON M | Investigator | 801.93 |
| 02/16/2009 | JERARD | WILLIAM S | Investigator - DTF | 801.93 |
| 02/16/2009 | JOINER II | GEORGE R | Investigator | 801.93 |
| 02/16/2009 | KIMBLE | RONALD D | Investigator - DTF | 801.93 |
| 02/17/2009 | LAPEE | KENNETH W | Lieutenant - Investigations | 801.93 |
| 02/16/2009 | LEAVINS | KENNETH W | Deputy - K-9 | 801.93 |
| 02/16/2009 | LYNCH | SEAN T | Investigator | 801.93 |
| 02/16/2009 | MATZ | KEITH A | Investigator | 801.93 |
| 02/16/2009 | MCDONOUGH III | BERNARD A | Investigator - DTF | 801.93 |
| 02/16/2009 | MCGILL | JEFFREY M | Deputy - Warrants | 801.93 |
| 02/16/2009 | MERCHANT | JOHN C | Investigator - Warrants | 801.93 |
| 02/17/2009 | MOORE | VICTORIA L | Crime Scene Technician | 801.93 |
| 02/16/2009 | NORRIS | ROBERT W | Sergeant - Investigations | 801.93 |
| 02/16/2009 | PATTERSON | TIMOTHY V | Deputy - K-9 | 801.93 |
| 02/16/2009 | SUHI | NESLIHAN | Investigator - DTF | 801.93 |
| 02/16/2009 | VAUGHN | STEFAN W | Investigator | 801.93 |
| 02/16/2009 | WATKINS | JEFFERY TODD | Investigator - Warrants | 801.93 |
| 02/16/2009 | WEYER | STEVEN E | Deputy - K-9 | 801.93 |
| | | | | \$ 32,879.13 (a) |

Amounts posted in Pay Code "013" Uniform Allowances that Represented Bonuses Paid to Employees for Hurricane Damages

| | | | | |
|------|-----------|---------------|--|-------------------------|
| 2004 | AMUNDS | DON | Former Deputy Sheriff, Currently IT Specialist | \$ 4,811.56 |
| 2004 | BRIDGES | WEBSTER DAVID | Deputy - Environmental | 4,811.56 |
| 2004 | GOLDSMITH | PAUL EDWARD | Former Employee | 4,811.56 |
| 2004 | HESS | DONALD T | Deputy- Transportation | 4,811.56 |
| 2004 | MILONAS | JOSEPH A | Former Employee | 4,811.56 |
| 2004 | STOTT | ROBIN M | Former Employee | 4,811.56 |
| | | | | \$ 28,869.36 (a) |

(a) Footnoted on Schedule I

Note: These amounts were considered in the calculation of total bonuses - at conclusion of report. Total Bonuses: \$1,384,610.17 minus \$32,879.13 plus \$28,869.36 = \$1,380,600.40, plus 7.65% payroll taxes = \$1,486,216

SCHEDULE V
*Cumulative Bonus Awards in Excess of or
Approaching 2009 Base Salary*

Okaloosa County Sheriff's Office
SCHEDULE V - CUMULATIVE BONUS AWARDS IN EXCESS OF OR APPROACHING 2009 BASE SALARY
2004 through February 2009

| Last Name | First Name | Position | FY 2009 Base Salary | Bonus Amounts | | | | | | Total |
|-----------------------------------|--------------|-------------------------------|------------------------|---------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | | | | 2004 | 2005 | 2006 | 2007 | 2008 | Through Feb. 2009 | |
| <u>NON-SWORN PERSONNEL</u> | | | | | | | | | | |
| YACKS | JAMES DAVID | Assist Director of IT | \$ 63,086.00 | \$ - | \$ - | \$ 8,019.24 | \$ 36,086.63 | \$ 65,318.22 | \$ 40,220.20 | \$ 149,644.29 |
| ADAMS | TERESA Y | Director of Administration | \$ 99,190.00 | 1,202.89 | 11,226.95 | 12,838.42 | 41,465.05 | 33,680.83 | 8,422.65 | 108,836.79 |
| NORRIS | SANDRA G | Finance Manager | \$ 85,280.00 | - | 8,019.25 | 9,623.10 | 30,473.16 | 38,676.83 | 10,572.14 | 97,364.48 |
| HOLCOMBE | RANDALL B | Assist Director of Admin Svcs | \$ 57,480.00 | 1,202.89 | 4,811.56 | - | 11,226.95 | 37,690.45 | 38,041.49 | 92,973.34 |
| WILSON | GEORGE I | Fleet Manager | \$ 62,400.00 | - | 1,603.86 | - | 7,257.45 | 32,076.99 | 34,629.88 | 75,568.18 |
| WAGNER | PAULA NICOLE | Comm Relations Coordinator | \$ 52,728.00 | 801.93 | 1,603.86 | - | 9,623.09 | 16,519.66 | 26,062.55 | 54,611.09 |
| | | | | <u>3,207.71</u> | <u>27,265.48</u> | <u>30,480.76</u> | <u>136,132.33</u> | <u>223,962.98</u> | <u>157,948.91</u> | <u>578,998.17</u> |
| <u>SWORN PERSONNEL</u> | | | | | | | | | | |
| COUP | MICHAEL J | Chief of Staff | \$ 109,200.00 | 1,202.89 | 8,019.25 | 28,067.35 | 44,054.16 | 22,453.90 | 3,608.67 | 107,406.22 |
| | | | | <u>1,202.89</u> | <u>8,019.25</u> | <u>28,067.35</u> | <u>44,054.16</u> | <u>22,453.90</u> | <u>3,608.67</u> | <u>107,406.22</u> |
| | | | | <u>\$ 4,410.60</u> | <u>\$ 35,284.73</u> | <u>\$ 58,548.11</u> | <u>\$ 180,186.49</u> | <u>\$ 246,416.88</u> | <u>\$ 161,557.58</u> | <u>\$ 686,404.39</u> |

SCHEDULE VI
Frequency and Amount of Bonus Awards

Okaloosa County Sheriff's Office
SCHEDULE VI - FREQUENCY AND AMOUNT OF BONUS AWARDS
2004 through February 2009

| <u>Date Awarded</u> | <u>Number of Bonuses Awarded</u> | <u>Total Amount of Bonuses</u> | | |
|---------------------------------------|----------------------------------|--------------------------------|----|---------------------------------|
| <u>FY 2004</u> | N/A | 21,133.82 | \$ | 21,133.82 |
| <u>FY 2005</u> | N/A | 46,511.71 | \$ | 46,511.71 |
| <u>FY 2006</u> | | | | |
| Oct - Dec 2006 | N/A | 43,304.04 | | |
| 1/20/2006 | 4 | 9,623.08 | | |
| 2/17/2006 | 4 | 4,009.65 | | |
| 3/15/2006 | 1 | 3,207.70 | | |
| 3/30/2006 | 1 | 3,207.70 | \$ | 103,095.40 (18+ bonuses) |
| 4/28/2006 | 3 | 18,444.26 | | |
| 6/9/2006 | 2 | 10,064.39 | | |
| 7/7/2006 | 2 | 6,423.03 | | |
| 7/21/2006 | 1 | 4,811.55 | | |
| <u>FY 2007</u> | | | | |
| 10/5/2006 | 16 | 62,510.07 | | |
| 10/13/2006 | 2 | 1,603.86 | | |
| 10/24/2006 | 1 | 801.93 | | |
| 10/27/2006 | 2 | 5,114.14 | | |
| 11/9/2006 | 2 | 4,009.63 | | |
| 11/29/2006 | 15 | 33,957.69 | | |
| 1/8/2007 | 1 | 3,881.31 | | |
| 2/8/2007 | 2 | 1,603.86 | | |
| 2/9/2007 | 5 | 25,661.59 | \$ | 362,921.22 (89 bonuses) |
| 2/20/2007 | 4 | 681.64 | | |
| 4/27/2007 | 1 | 160.38 | | |
| 5/25/2007 | 6 | 28,869.32 | | |
| 7/20/2007 | 5 | 18,444.30 | | |
| 8/3/2007 | 3 | 19,246.18 | | |
| 8/17/2007 | 1 | 10,425.03 | | |
| 8/24/2007 | 17 | 112,269.48 | | |
| 9/28/2007 | 6 | 33,680.81 | | |
| <u>FY 2008</u> | | | | |
| 10/12/2007 | 1 | 2,686.44 | | |
| 11/9/2007 | 1 | 2,646.35 | | |
| 11/21/2007 | 17 | 77,315.08 | | |
| 12/7/2007 | 2 | 12,830.78 | | |
| 1/4/2008 | 3 | 14,434.64 | | |
| 1/11/2008 | 1 | 8,019.25 | | |
| 1/18/2008 | 1 | 3,207.70 | | |
| 1/29/2008 | 2 | 1,603.86 | | |
| 2/29/2008 | 4 | 36,086.60 | \$ | 504,163.71 (95 bonuses) |
| 3/14/2008 | 2 | 15,236.58 | | |
| 3/17/2008 | 1 | 8,019.25 | | |
| 3/28/2008 | 1 | 641.55 | | |
| 4/11/2008 | 11 | 5,934.30 | | |
| 4/25/2008 | 3 | 962.31 | | |
| 5/9/2008 | 5 | 17,826.81 | | |
| 5/23/2008 | 1 | 6,415.39 | | |
| 7/2/2008 | 1 | 1,603.86 | | |
| 8/15/2008 | 2 | 12,830.78 | | |
| 8/29/2008 | 5 | 36,888.53 | | |
| 9/4/2008 | 1 | 4,811.56 | | |
| 9/30/2008 | 30 | 234,162.09 | | |
| <u>FY 2009 (through Feb 17, 2009)</u> | | | | |
| 10/10/2008 | 14 | 62,192.10 | | |
| 11/7/2008 | 1 | 8,019.25 | | |
| 11/21/2008 | 1 | 291.76 | | |
| 12/19/2008 | 32 | 79,004.98 | | |
| 1/2/2009 | 6 | 19,246.23 | \$ | 313,905.18 (69 bonuses) |
| 1/16/2009 | 10 | 136,327.23 | | |
| 2/4/2009 | 2 | 1,603.86 | | |
| 2/13/2009 | 2 | 6,417.84 | | |
| 2/16/2009 | 1 | 801.93 | | |
| | | \$1,351,731.04 | | |

SCHEDULE VII
Summary of Bonus Monies Returned

Okaloosa County Sheriff's Office
SCHEDULE VII - SUMMARY OF BONUS MONIES RETURNED
2004 through February 2009

| Issue Date | Last Name | First Name | Position | Monies Given Back |
|-----------------------------------|-----------|--------------|-----------------------------|----------------------|
| <u>NON-SWORN PERSONNEL</u> | | | | |
| 09/30/2008 | BARRINEAU | DEBRA A | Executive Assistant | \$ 3,000.00 |
| 01/16/2009 | CASHMAN | KELLY D | Payroll Clerk | 4,000.00 |
| 01/16/2009 | DEJESUS | ANGEL | Maintenance | 3,000.00 |
| 03/14/2008 | IRISH | SARAH M | Human Resource Clerk | 2,000.00 |
| 01/16/2009 | NICHOLSON | MICHELE E | Public Information Officer | 1,000.00 |
| 01/16/2009 | NORRIS | SANDRA G | Finance Manager | 4,000.00 |
| 01/16/2009 | PIFER | ROBERTA L | Inventory Clerk | 1,000.00 |
| 08/24/2007 | WAGNER | PAULA NICOLE | Coordinator | 2,000.00 |
| 01/16/2009 | WAGNER | PAULA NICOLE | Coordinator | 12,000.00 |
| 08/15/2008 | WILSON | GEORGE I | Manager | 3,000.00 |
| 09/30/2008 | WILSON | GEORGE I | Manager | 7,000.00 |
| 11/07/2008 | WILSON | GEORGE I | Manager | 4,000.00 |
| 01/16/2009 | WILSON | GEORGE I | Manager | 12,000.00 |
| 01/16/2009 | YACKS | JAMES DAVID | Assistant IT Director | 8,000.00 |
| 10/10/2008 | YACKS | JAMES DAVID | Assistant IT Director | 3,000.00 |
| 03/14/2008 | YACKS | JAMES DAVID | Assistant IT Director | 3,000.00 |
| 02/29/2008 | YACKS | JAMES DAVID | Assistant IT Director | 2,000.00 |
| 08/24/2007 | HULL | MICHEAL S | IT Director | 2,000.00 |
| | | | | <u>76,000.00</u> |
| <u>SWORN PERSONNEL</u> | | | | |
| 09/30/2008 | DONALDSON | LARRY LOMAX | Director - Support Services | 5,000.00 |
| 09/30/2008 | SCHNIEPP | MARK S | Director - Investigations | 5,000.00 |
| 10/05/2006 | COUP | MICHAEL J | Director - Operations | 2,500.00 |
| | | | | <u>12,500.00</u> |
| <u>OTHER PERSONNEL</u> | | | | |
| | ADAMS | TERESA Y. | Failed to Cooperate | |
| | HOLCOMBE | RANDALL | Failed to Cooperate | |
| | THORNTON | SABRA | Failed to Cooperate | |
| | | | | <u>\$ 88,500.00</u> |
| | | | | FY 2007 \$ 6,500.00 |
| | | | | FY 2008 30,000.00 |
| | | | | FY 2009 52,000.00 |
| | | | | <u>\$ 88,500.00</u> |

Some of the individuals above were fully-cooperating witnesses of the on-going investigation.

SCHEDULE VIII
Sick and Annual Leave Balance Adjustments

Okaloosa County Sheriff's Office
SCHEDULE VIII - SICK AND ANNUAL LEAVE BALANCE ADJUSTMENTS
2004 through February 2009

| Last Name | First Name | Terminated/ Active | Date | FYE | Leave Type | Hours Before | Hours After | Net Increase | Pay Rate | Value |
|-----------|------------|-----------------------|------------|------|--------------|-----------------|-----------------|-----------------|-------------|---------------------|
| NOVACK | MICHELLE | T | 03/14/2005 | 2005 | Annual Leave | 8.00 | 240.00 | 232.00 | \$ 11.54 | \$ 2,677.28 |
| ABBOTT | PAUL W | A | 05/10/2005 | 2005 | Annual Leave | - | 236.00 | 236.00 | 29.58 | 6,980.88 |
| CASHMAN | KELLY D | A | 11/18/2005 | 2006 | Annual Leave | 4.00 | 124.00 | 120.00 | 21.67 | 2,600.40 |
| LOWITZ | DAVID A | T | 05/11/2006 | 2006 | Annual Leave | 8.00 | 40.00 | 32.00 | 14.01 | 448.32 |
| HENDRIX | SYLVIA G | A | 12/15/2006 | 2007 | Sick Leave | 57.00 | 857.00 | 800.00 | 16.79 | 13,432.00 |
| DEJESUS | ANGEL | A | 02/08/2007 | 2007 | Annual Leave | 36.00 | 76.00 | 40.00 | 16.33 | 653.20 |
| WILSON | GEORGE I | A | 02/08/2007 | 2007 | Annual Leave | 92.00 | 132.00 | 40.00 | 21.51 | 860.40 |
| AMUNDS | DON | A | 03/05/2007 | 2007 | Sick Leave | 24.00 | 715.50 | 691.50 | 15.54 | 10,745.91 |
| AMUNDS | DON | A | 03/05/2007 | 2007 | Annual Leave | 24.00 | 56.00 | 32.00 | 15.54 | 497.28 |
| AMUNDS | DON | A | 03/05/2007 | 2007 | Sick Leave | 300.00 | 302.00 | 2.00 | 15.54 | 31.08 |
| MURRAY | KATHY C | A | 03/23/2007 | 2007 | Annual Leave | 4.00 | 44.00 | 40.00 | 12.87 | 514.80 |
| | | | | | | <u>557.00</u> | <u>2,822.50</u> | <u>2,265.50</u> | | <u>\$ 39,441.55</u> |

NOTE: No adjustments to leave balances were noted in FY 2004, 2008 and 2009 to date.

SCHEDULE IX
Related Party Transactions

Okaloosa County Sheriff's Office
SCHEDULE IX - RELATED PARTY TRANSACTIONS
2004 through February 2009

| Vendor # | Vendor Name | Check # | Transaction Date | Amount |
|-----------------|------------------------------|----------------|-------------------------|----------------------------|
| P057 | PANHANDLE ESTATE LIQUIDATORS | 44076 | 6/1/2006 | \$ 5,500.00 |
| P057 | PANHANDLE ESTATE LIQUIDATORS | 20071748 | 6/22/2007 | 1,300.00 |
| P057 | PANHANDLE ESTATE LIQUIDATORS | 20081735 | 5/8/2008 | 7,000.00 |
| P057 | PANHANDLE ESTATE LIQUIDATORS | 20081791 | 1/28/2008 | 150.00 |
| | | | | <u>\$ 13,950.00</u> |

SCHEDULE X

Employee Home Office Expenses Reimbursed

Okaloosa County Sheriff's Office
SCHEDULE X - EMPLOYEE HOME OFFICE EXPENSES REIMBURSED
2004 through February 2009

| Vendor # | Employee Name | Position | Check# | Date | Nature of Expense | Amount |
|----------|-----------------|-----------------|----------|------------|-------------------|----------|
| E9612 | KELLY D CASHMAN | Payroll Clerk | 41591 | 10/12/2006 | OCT COX | \$ 20.00 |
| E9612 | KELLY D CASHMAN | Payroll Clerk | 45279 | 10/27/2006 | NOV COX | 20.00 |
| E9612 | KELLY D CASHMAN | Payroll Clerk | 45524 | 11/21/2006 | DEC COX | 20.00 |
| E9612 | KELLY D CASHMAN | Payroll Clerk | 20070079 | 12/20/2006 | JAN COX | 20.00 |
| E9612 | KELLY D CASHMAN | Payroll Clerk | 20070370 | 1/25/2007 | FEB07 COX | 20.00 |
| E9612 | KELLY D CASHMAN | Payroll Clerk | 20070666 | 2/22/2007 | MAR 07 COX | 20.00 |
| E9612 | KELLY D CASHMAN | Payroll Clerk | 20070929 | 3/22/2007 | APR 07 COX | 20.00 |
| E9612 | KELLY D CASHMAN | Payroll Clerk | 20071223 | 4/26/2007 | MAY 07 COX | 20.00 |
| E9612 | KELLY D CASHMAN | Payroll Clerk | 20071548 | 5/31/2007 | JUNE COX | 20.00 |
| E9612 | KELLY D CASHMAN | Payroll Clerk | 20071683 | 6/14/2007 | JULY 07 COX | 20.00 |
| E9612 | KELLY D CASHMAN | Payroll Clerk | 20072036 | 7/26/2007 | AUG 07 COX | 20.00 |
| E9612 | KELLY D CASHMAN | Payroll Clerk | 20072249 | 8/22/2007 | SEPT 07 COX | 20.00 |
| E9612 | KELLY D CASHMAN | Payroll Clerk | 20072549 | 10/3/2007 | OCT 07 COX | 20.00 |
| E9612 | KELLY D CASHMAN | Payroll Clerk | 20080104 | 10/25/2007 | NOV 07 COX | 20.00 |
| E9612 | KELLY D CASHMAN | Payroll Clerk | 20080302 | 11/15/2007 | DEC 07 COX | 20.00 |
| E9612 | KELLY D CASHMAN | Payroll Clerk | 20080526 | 12/20/2007 | JAN 08 | 20.00 |
| E9612 | KELLY D CASHMAN | Payroll Clerk | 20080789 | 1/24/2008 | FEB 08 COX | 20.00 |
| E9612 | KELLY D CASHMAN | Payroll Clerk | 20081130 | 2/28/2008 | MAR 08 COX | 20.00 |
| E9612 | KELLY D CASHMAN | Payroll Clerk | 20081367 | 3/27/2008 | APR 08 COX | 20.00 |
| E9612 | KELLY D CASHMAN | Payroll Clerk | 20081586 | 4/24/2008 | MAY 08 COX | 20.00 |
| E9612 | KELLY D CASHMAN | Payroll Clerk | 20082181 | 6/26/2008 | JULY 08 COX | 20.00 |
| E9612 | KELLY D CASHMAN | Payroll Clerk | 20082425 | 7/24/2008 | AUG 08 COX | 20.00 |
| E9612 | KELLY D CASHMAN | Payroll Clerk | 20082649 | 8/21/2008 | SEPT 08 COX | 20.00 |
| E9612 | KELLY D CASHMAN | Payroll Clerk | 20090025 | 10/2/2008 | OCT 08 COX | 20.00 |
| E9612 | KELLY D CASHMAN | Payroll Clerk | 20090271 | 10/30/2008 | NOV 08 COX | 20.00 |
| E9612 | KELLY D CASHMAN | Payroll Clerk | 20090590 | 11/25/2008 | DEC 08 COX | 20.00 |
| E9612 | KELLY D CASHMAN | Payroll Clerk | 20090890 | 12/30/2008 | JAN 09 COX | 20.00 |
| E9612 | KELLY D CASHMAN | Payroll Clerk | 20091143 | 1/29/2009 | FEB 09 COX | 20.00 |
| E9612 | KELLY D CASHMAN | Payroll Clerk | 20091332 | 2/19/2009 | MAR 09 COX | 20.00 |
| | | | | | | 580.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 42592 | 12/22/2005 | JAN 06 COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 42848 | 1/19/2006 | FEB COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 43187 | 2/23/2006 | MAR COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 43445 | 3/23/2006 | APR COX | 20.00 |

Okaloosa County Sheriff's Office
SCHEDULE X - EMPLOYEE HOME OFFICE EXPENSES REIMBURSED
2004 through February 2009

| Vendor # | Employee Name | Position | Check# | Date | Nature of Expense | Amount |
|--|----------------------|-----------------|---------------|-------------|--------------------------|---------------------------|
| E6132 | SANDRA G NORRIS | Finance Manager | 43718 | 4/27/2006 | MAY COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 44003 | 5/25/2006 | JUNE COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 44309 | 6/29/2006 | JULY COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 44553 | 7/26/2006 | AUG COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 44785 | 8/24/2006 | SEPT COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 45116 | 10/5/2006 | OCT COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 45276 | 10/27/2006 | NOV COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 45515 | 11/21/2006 | DEC COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 20070075 | 12/20/2006 | JAN COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 20070359 | 1/25/2007 | FEB07 COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 20070660 | 2/22/2007 | MAR 07 COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 20070920 | 3/22/2007 | APR 07 COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 20071217 | 4/26/2007 | MAY 07 COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 20071677 | 6/14/2007 | JULY 07 COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 20072027 | 7/26/2007 | AUG 07 COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 20072246 | 8/22/2007 | SEPT 07 COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 20072546 | 10/3/2007 | OCT 07 COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 20080098 | 10/25/2007 | NOV 07 COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 20080295 | 11/15/2007 | DEC 07 COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 20080523 | 12/20/2007 | JAN 08 | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 20080782 | 1/24/2008 | FEB 08 COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 20081126 | 2/28/2008 | MAR 08 COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 20081364 | 3/27/2008 | APR 08 COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 20081581 | 4/24/2008 | MAY 08 COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 20082176 | 6/26/2008 | JULY 08 COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 20082422 | 7/24/2008 | AUG 08 COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 20082643 | 8/21/2008 | SEPT 08 COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 20090017 | 10/2/2008 | OCT 08 COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 20090268 | 10/30/2008 | NOV 08 COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 20090587 | 11/25/2008 | DEC 08 COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 20090887 | 12/30/2008 | JAN 09 COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 20091134 | 1/29/2009 | FEB 09 COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 20091325 | 2/19/2009 | MAR 09 COX | 20.00 |
| E6132 | SANDRA G NORRIS | Finance Manager | 20091325 | 2/19/2009 | MAR 09 COX | (20.00) |
| | | | | | | <u>720.00</u> |
| Total Home Office Expenses Reimbursed | | | | | | <u>\$ 1,300.00</u> |

EXHIBIT A
Bonus Authorization Examples

EMPLOYEE WORKSHEET CALCULATION

SIMPLX

PRINT

END

OK

Exit

REPEAT SIMULATION WITH SAME EMPLOYEE

11/04/2005

EMPLOYEE 971846 YACKS, JAMES DAVID NET 5000.00

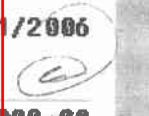
| PAY TYPE | HOURS | EARNINGS | DEDUCTION | AMOUNT | BENEFIT |
|-------------|---------|----------|--------------|---------|---------|
| 016 PERFORM | 8.00000 | 8019.24 | *FI FICA | 497.19 | 497.19 |
| | | | *FM MEDICARE | 116.28 | 116.28 |
| | | | *FT FEDERAL | 2405.77 | 0.00 |
| TOTALS | 8.00000 | 8019.24 | | 3019.24 | 613.47 |

Tracy Adams
11-4-05

EMPLOYEE WORKSHEET CALCULATION

REPEAT SIMULATION WITH SAME EMPLOYEE

04/21/2006



EMPLOYEE 370141 ADAMS, TERESA V NET 6000.00

| PAY TYPE | HOURS | EARNINGS | DEDUCTION | AMOUNT | BENEFIT |
|-------------|---------|----------|--------------|---------|---------|
| 016 PERFORM | 0.00000 | 9629.37 | *FI FICA | 597.02 | 597.02 |
| | | | *FM MEDICARE | 139.63 | 139.63 |
| | | | *FT FEDERAL | 2892.72 | 0.00 |

TOTALS 0.00000 9629.37 3629.37 736.65

EMPLOYEE WORKSHEET CALCULATION [SIMULATE] [RESET] [OK]

REPEAT SIMULATION WITH SAME EMPLOYEE

OK

Exit

04/21/2006

(Signature) TIA

EMPLOYEE 256132 MORRIS, SANDRA G NET 5000.00

| PAY TYPE | HOURS | EARNINGS | DEDUCTION | AMOUNT | BENEFIT |
|---------------|----------------|----------------|--------------|----------------|---------------|
| 016 PERFORM | 0.00000 | 8043.30 | *FI FICA | 498.68 | 498.68 |
| | | | *FM MEDICARE | 116.63 | 116.63 |
| | | | *FT FEDERAL | 2427.99 | 0.00 |
| TOTALS | 0.00000 | 8043.30 | | 3043.30 | 615.31 |

10/15/00

| | BONUS | 6.2 % SOCIAL SECURITY | 1.45 % MEDICARE | 30 % FIT | NET |
|-----------------|--------------|--------------------------|--------------------|----------------|--------------|
| MIKE COUP | \$ 10,425.01 | \$ (646.35) | \$ (151.16) | \$ (3,127.50) | \$ 6,499.99 |
| MIKE JONES | \$ 5,613.49 | \$ (348.04) | \$ (81.40) | \$ (1,684.05) | \$ 3,500.01 |
| SANDY NORRIS | \$ 8,019.25 | \$ (497.19) | \$ (116.28) | \$ (2,405.78) | \$ 5,000.00 |
| DAVID YACKS | \$ 6,415.39 | \$ (397.75) | \$ (93.02) | \$ (1,924.62) | \$ 4,000.00 |
| TERRY ADAMS | \$ 9,623.09 | \$ (596.63) | \$ (139.53) | \$ (2,886.93) | \$ 6,000.00 |
| MIKE HULL | \$ 4,811.56 | \$ (298.32) | \$ (69.77) | \$ (1,443.47) | \$ 3,000.01 |
| JESSIE JACKSON | \$ 3,207.70 | \$ (198.88) | \$ (46.51) | \$ (962.31) | \$ 2,000.00 |
| RANDY HOLCOMBE | \$ 3,207.70 | \$ (198.88) | \$ (46.51) | \$ (962.31) | \$ 2,000.00 |
| NICOLE WAGNER | \$ 3,207.70 | \$ (198.88) | \$ (46.51) | \$ (962.31) | \$ 2,000.00 |
| GEORGE WILSON | \$ 1,603.86 | \$ (99.44) | \$ (23.26) | \$ (481.16) | \$ 1,000.01 |
| KELLY CASHMAN | \$ 1,603.86 | \$ (99.44) | \$ (23.26) | \$ (481.16) | \$ 1,000.01 |
| JOHNNY BELL | \$ 801.93 | \$ (49.72) | \$ (11.63) | \$ (240.58) | \$ 500.00 |
| SARAH IRISH | \$ 801.93 | \$ (49.72) | \$ (11.63) | \$ (240.58) | \$ 500.00 |
| SYLVIA HENDRIX | \$ 801.93 | \$ (49.72) | \$ (11.63) | \$ (240.58) | \$ 500.00 |
| SHIRLEY POPE 3% | \$ 1,202.89 | \$ (74.58) | \$ (17.44) | \$ (360.87) | \$ 750.00 |
| SHARON HURST 3% | \$ 1,162.78 | \$ (72.09) | \$ (16.86) | \$ (348.83) | \$ 724.99 |
| | \$ 62,510.07 | \$ (3,875.62) | \$ (906.40) | \$ (18,753.02) | \$ 38,975.03 |

50 Extra
15 Extra
30.47 Extra
980+981
980+981
980,981
20.00 Extra 982
25.00 Extra
980
980
980,981

| | BONUS | 6.2 % SOCIAL SECURITY | 1.45 % MEDICARE | 30 % FIT | NET |
|-----------------|--------------|--------------------------|--------------------|----------------|--------------|
| MIKE COUP | \$ 10,425.01 | \$ (646.35) | \$ (151.16) | \$ (3,127.50) | \$ 6,500.00 |
| MIKE JONES | \$ 5,613.49 | \$ (348.04) | \$ (81.40) | \$ (1,684.05) | \$ 3,500.00 |
| SANDY NORRIS | \$ 8,019.25 | \$ (497.19) | \$ (116.28) | \$ (2,405.78) | \$ 5,000.00 |
| DAVID YACKS | \$ 6,415.39 | \$ (397.75) | \$ (93.02) | \$ (1,924.62) | \$ 4,000.00 |
| TERRY ADAMS | \$ 9,623.09 | \$ (596.63) | \$ (139.53) | \$ (2,886.93) | \$ 6,000.00 |
| MIKE HULL | \$ 4,811.56 | \$ (298.32) | \$ (69.77) | \$ (1,443.47) | \$ 3,000.00 |
| JESSIE JACKSON | \$ 3,207.70 | \$ (198.88) | \$ (46.51) | \$ (962.31) | \$ 2,000.00 |
| RANDY HOLCOMBE | \$ 3,207.70 | \$ (198.88) | \$ (46.51) | \$ (962.31) | \$ 2,000.00 |
| NICOLE WAGNER | \$ 3,207.70 | \$ (198.88) | \$ (46.51) | \$ (962.31) | \$ 2,000.00 |
| GEORGE WILSON | \$ 1,603.86 | \$ (99.44) | \$ (23.26) | \$ (481.16) | \$ 1,000.00 |
| KELLY CASHMAN | \$ 1,603.86 | \$ (99.44) | \$ (23.26) | \$ (481.16) | \$ 1,000.00 |
| JOHNNY BELL | \$ 801.93 | \$ (49.72) | \$ (11.63) | \$ (240.58) | \$ 500.00 |
| SARAH IRISH | \$ 801.93 | \$ (49.72) | \$ (11.63) | \$ (240.58) | \$ 500.00 |
| SYLVIA HENDRIX | \$ 801.93 | \$ (49.72) | \$ (11.63) | \$ (240.58) | \$ 500.00 |
| SHIRLEY POPE 3% | \$ 1,202.89 | \$ (74.58) | \$ (17.44) | \$ (360.87) | \$ 750.00 |
| SHARON HURST 3% | \$ 1,162.78 | \$ (72.09) | \$ (16.86) | \$ (348.83) | \$ 725.00 |
| | \$ 62,510.07 | \$ (3,875.62) | \$ (906.40) | \$ (18,753.04) | \$ 38,975.00 |

38,975.00

Christmas Bonus

Coup \$2,000

Donaldson \$2,000

Schniepp “

Ashley “

Adams “

Hull “

Norris “

Holcome, Angel, George Wilson, Mike Jones, Jessie Jackson, *DAVID YACKS*
Sylvia, \$1,000

Johnnie \$500

I WANT ALL THESE CHECKS DONE NOW, AND DO NOT TELL THE QUEEN ABOUT THIS. I THINK YOU CAN DO THIS ON YOUR OWN. I WANT IT TO BE A SURPRISE FOR HER. WE ARE GOING TO HAVE PLENTY OF MONEY THIS YEAR BECAUSE WE ARE GOING TO RECEIVE NEARLY \$400,000 IN SEIZED MONEY EARLY NEXT YEAR FROM THE FEDS, SO I WILL BUY SEVERAL CAPITAL ITEMS FROM SEIZED MONEY. IF YOU HAVE ANY QUESTIONS CALL ME 259-8601.

SHERIFF

11/29/06

| | <u>Bonus</u> | <u>6.20% S.S.</u> | <u>1.45% Medicare</u> | <u>30% FIT</u> | <u>Net</u> | <u>Addl Tax</u> |
|-----------|--------------------|-----------------------|---------------------------|--------------------|--------------------|-----------------|
| Coup | \$2,917.57 | \$0.00 | \$42.30 | \$875.27 | \$2,000.00 | \$0.00 |
| Schniepp | \$3,207.70 | \$198.88 | \$46.51 | \$962.31 | \$2,000.00 | \$0.00 |
| Donaldson | \$3,207.70 | \$198.88 | \$46.51 | \$962.31 | \$2,000.00 | \$55.00 |
| Ashley | \$3,207.70 | \$198.88 | \$46.51 | \$962.31 | \$2,000.00 | \$0.00 |
| Adams | \$2,972.67 | \$184.31 | \$43.10 | \$891.80 | \$2,000.00 | \$25.14 |
| Hull | \$3,207.70 | \$198.88 | \$46.51 | \$962.31 | \$2,000.00 | \$0.00 |
| Norris | \$3,207.70 | \$198.88 | \$46.51 | \$962.31 | \$2,000.00 | \$15.00 |
| Holcombe | \$1,603.86 | \$99.44 | \$23.26 | \$481.16 | \$1,000.00 | \$0.00 |
| Jackson | \$1,603.86 | \$99.44 | \$23.26 | \$481.16 | \$1,000.00 | \$0.00 |
| Hendrix | \$1,603.86 | \$99.44 | \$23.26 | \$481.16 | \$1,000.00 | \$0.00 |
| Jones | \$1,603.86 | \$99.44 | \$23.26 | \$481.16 | \$1,000.00 | \$0.00 |
| Yacks | \$1,603.86 | \$99.44 | \$23.26 | \$481.16 | \$1,000.00 | \$0.00 |
| DeJesus | \$1,603.86 | \$99.44 | \$23.26 | \$481.16 | \$1,000.00 | \$0.00 |
| Wilson | \$1,603.86 | \$99.44 | \$23.26 | \$481.16 | \$1,000.00 | \$0.00 |
| Bell | \$801.93 | \$49.72 | \$11.63 | \$240.58 | \$500.00 | \$25.00 |
| | \$33,957.69 | \$1,924.49 | \$492.39 | \$10,187.31 | \$21,500.00 | |

2-9-07

| | <u>Bonus</u> | <u>6.20% S.S.</u> | <u>1.45% Medcr</u> | <u>30% FIT</u> | <u>Net</u> |
|--------|--------------|-----------------------|------------------------|--------------------|--------------------|
| Adams | \$6,415.39 | \$397.75 | \$93.02 | \$1,924.62 | \$4,000.00 |
| Coup | \$8,821.17 | \$546.91 | \$127.91 | \$2,646.35 | \$5,500.00 |
| Jones | \$4,009.63 | \$248.60 | \$58.14 | \$1,202.89 | \$2,500.00 |
| Norris | \$4,009.63 | \$248.60 | \$58.14 | \$1,202.89 | \$2,500.00 |
| Yacks | \$2,405.77 | \$149.16 | \$34.88 | \$721.73 | \$1,500.00 |
| | | \$1,591.02 | \$372.09 | \$7,698.48 | \$16,000.00 |

5/25/07

| <u>Name</u> | <u>Bonus</u> | <u>6.20% S.S.</u> | <u>1.45% Medcr</u> | <u>30% FIT</u> | <u>NET</u> |
|-------------|--------------|-----------------------|------------------------|--------------------|------------|
| ADAMS | \$10,425.02 | \$646.35 | \$151.16 | \$3,127.51 | \$6,500.00 |
| BROWN | \$801.93 | \$49.72 | \$11.63 | \$240.58 | \$500.00 |
| JONES | \$11,226.95 | \$696.07 | \$162.79 | \$3,368.09 | \$7,000.00 |
| NELSON | \$801.93 | \$49.72 | \$11.63 | \$240.58 | \$500.00 |
| NORRIS | \$4,009.63 | \$248.60 | \$58.14 | \$1,202.89 | \$2,500.00 |
| YACKS | \$1,603.86 | \$99.44 | \$23.26 | \$481.16 | \$1,000.00 |

\$18,000.00



7-20-07

| <u>NAME</u> | <u>BONUS</u> | <u>6.20% S.S.</u> | <u>1.45% Medcr</u> | <u>30% FIT</u> | <u>NET</u> |
|-------------|--------------------|-----------------------|------------------------|--------------------|--------------------|
| ADAMS | \$4,009.63 | \$248.60 | \$58.14 | \$1,202.89 | \$2,500.00 |
| BROWN | \$1,603.86 | \$99.44 | \$23.26 | \$481.16 | \$1,000.00 |
| COUP | \$1,603.86 | \$99.44 | \$23.26 | \$481.16 | \$1,000.00 |
| NORRIS | \$3,207.70 | \$198.88 | \$46.51 | \$962.31 | \$2,000.00 |
| YACKS | \$8,019.25 | \$497.19 | \$116.28 | \$2,405.78 | \$5,000.00 |
| | \$18,444.30 | \$1,143.55 | \$267.44 | \$5,533.29 | \$11,500.00 |



11/23/07 (WED 11/21/07)

| | | |
|--------------------|-------------|------------------|
| Norris, Sandy ✓ | \$ 4,000.00 | 6415.39 (643946) |
| Yacks, David | \$ 7,000.00 | 11069.02 |
| Holcombe, Randal ✓ | \$ 6,000.00 | 9623.04 |
| Wilson, George ✓ | \$ 6,000.00 | 4811.56 |
| Donaldson, Larry ✓ | \$ 3,000.00 | 4811.56 |
| Schniepp, Mark | \$ 3,000.00 | 4811.56 |
| Jackson, Jessie ✓ | \$ 3,000.00 | 4811.56 |
| Wagner, Nicole ✓ | \$ 2,000.00 | 3207.70 |
| DeJesus, Angel ✓ | \$ 2,000.00 | 3207.70 |
| Irish, Sarah | \$ 2,000.00 | 3207.70 |
| Cashman, Kelly ✓ | \$ 2,000.00 | 3207.70 |
| Bell, Johnny ✓ | \$ 1,000.00 | 1603.86 |
| Hendrix, Sylvia ✓ | \$ 1,000.00 | 1603.86 |
| King, Shannon ✓ | \$ 1,560.00 | 2502.00 |
| Nichols, Debbie | \$ 1,560.00 | 2502.00 |
| Hurst, Sharon | \$ 1,185.00 | 1900.57 |
| | | 3,000.00 |
| | | 5,000.00 |

\$ 46,305.00

Bill Kochline - 2,000.00 - 3207.70

S cycle #
Lower

371814
256132
371864
885294
65475
370123
445445
806998
787915
581764
808146 IR
399612
941202
611006
106282
27509
520249

Kelly Cashman

From: Terry Adams
Sent: Friday, April 18, 2008 10:32 AM
To: Sandy G. Norris; Kelly Cashman
Subject: FW: And The Winners Are.....

Please take care of this on the next payroll. The \$200 each is approved.

Terry

320.77

From: Sarah Irish
Sent: Friday, April 18, 2008 10:19 AM
To: Terry Adams
Subject: FW: And The Winners Are.....

Terry, Can we please have three separate checks cut to the overall winners from the challenge? Charles Nix, Kenneth LaPee, and Brian Cokonougher. If possible can we just award them each \$200.00 to allow for an even amount? Thank you!

Sarah

From: Sarah Irish
Sent: Friday, April 11, 2008 2:52 PM
To: All Employees
Subject: And The Winners Are.....

I would like to congratulate our Fitness Challenge Winners. They all worked very hard over the past 12 weeks!

Overall Team: The Lunch Buddies

- Charlie Nix
- Ken LaPee
- Brian Cokonougher

Grand Prize of \$500!!!

They lost a total of 75.6 lbs or 10.83% of their total starting weight!

Individual Winners:

Most Inches lost:

Bill Jerard 20.2 inches

Most Body Fat Lost

1st Mike Jacobs 9.3%
2nd Ken LaPee 7.5%

Highest % of Weight Lost

1st Mike Jacobs 16.92%
2nd Mike Card 15.88%

184019
898219
263758

Each individual Winner will receive \$25 into their HRA! Make sure you tell them how good they all look 😊! Have a great weekend!

Sarah

Sarah Irish
Human Resource Specialist
Okaloosa County Sheriff's Office
1250 N. Eglin Pkwy.
Shalimar, FL 32579
Office: (850) 651-7410 ex. 225
Fax: (850) 609-5070

320.77

9/29/08

| NAME | GROSS | SS | MED | FIT | NET |
|-------------|--------------|---------------|-------------|---------------|--------------|
| | \$ 1,603.85 | \$ (99.44) | \$ (23.26) | \$ (481.16) | \$ 1,000.00 |
| DONALDSON | \$ 17,642.35 | \$ (1,093.83) | \$ (255.81) | \$ (5,292.71) | \$ 11,000.01 |
| SCHNIIPP | \$ 17,642.35 | \$ (1,093.83) | \$ (255.81) | \$ (5,292.71) | \$ 11,000.01 |
| NORRIS, S | \$ 14,434.65 | \$ (894.95) | \$ (209.30) | \$ (4,330.40) | \$ 9,000.00 |
| WILSON, G | \$ 14,434.65 | \$ (894.95) | \$ (209.30) | \$ (4,330.40) | \$ 9,000.00 |
| WAGNER | \$ 12,830.80 | \$ (795.51) | \$ (186.05) | \$ (3,849.24) | \$ 8,000.00 |
| COUP | \$ 11,226.95 | \$ (696.07) | \$ (162.79) | \$ (3,368.09) | \$ 7,000.00 |
| BARRINEAU | \$ 11,226.95 | \$ (696.07) | \$ (162.79) | \$ (3,368.09) | \$ 7,000.00 |
| ASHLEY | \$ 9,623.10 | \$ (596.63) | \$ (139.53) | \$ (2,886.93) | \$ 6,000.00 |
| HULL | \$ 8,019.25 | \$ (497.19) | \$ (116.28) | \$ (2,405.78) | \$ 5,000.00 |
| BROWN, P | \$ 8,019.25 | \$ (497.19) | \$ (116.28) | \$ (2,405.78) | \$ 5,000.00 |
| GADDIS | \$ 8,019.25 | \$ (497.19) | \$ (116.28) | \$ (2,405.78) | \$ 5,000.00 |
| WASDEN | \$ 8,019.25 | \$ (497.19) | \$ (116.28) | \$ (2,405.78) | \$ 5,000.00 |
| HOLCOMBE | \$ 8,019.25 | \$ (497.19) | \$ (116.28) | \$ (2,405.78) | \$ 5,000.00 |
| ROMINGER | \$ 8,019.25 | \$ (497.19) | \$ (116.28) | \$ (2,405.78) | \$ 5,000.00 |
| JACKSON | \$ 8,019.25 | \$ (497.19) | \$ (116.28) | \$ (2,405.78) | \$ 5,000.00 |
| THORNTON | \$ 6,415.40 | \$ (397.75) | \$ (93.02) | \$ (1,924.62) | \$ 4,000.00 |
| FINN | \$ 6,415.40 | \$ (397.75) | \$ (93.02) | \$ (1,924.62) | \$ 4,000.00 |
| BELLAMY, B | \$ 6,415.40 | \$ (397.75) | \$ (93.02) | \$ (1,924.62) | \$ 4,000.00 |
| CASHMAN | \$ 6,415.40 | \$ (397.75) | \$ (93.02) | \$ (1,924.62) | \$ 4,000.00 |
| ADAMS | \$ 4,811.55 | \$ (298.32) | \$ (69.77) | \$ (1,443.47) | \$ 3,000.00 |
| YACKS | \$ 4,811.55 | \$ (298.32) | \$ (69.77) | \$ (1,443.47) | \$ 3,000.00 |
| NICHOLSON | \$ 4,811.55 | \$ (298.32) | \$ (69.77) | \$ (1,443.47) | \$ 3,000.00 |
| EVERETT | \$ 4,811.55 | \$ (298.32) | \$ (69.77) | \$ (1,443.47) | \$ 3,000.00 |
| BAILEY | \$ 4,811.55 | \$ (298.32) | \$ (69.77) | \$ (1,443.47) | \$ 3,000.00 |
| PIEFER | \$ 3,207.70 | \$ (198.88) | \$ (46.51) | \$ (962.31) | \$ 2,000.00 |
| MURRAY | \$ 3,207.70 | \$ (198.88) | \$ (46.51) | \$ (962.31) | \$ 2,000.00 |
| DAVIS, MARY | \$ 3,207.70 | \$ (198.88) | \$ (46.51) | \$ (962.31) | \$ 2,000.00 |
| WELLS | \$ 3,207.70 | \$ (198.88) | \$ (46.51) | \$ (962.31) | \$ 2,000.00 |
| HENDRIX | \$ 3,207.70 | \$ (198.88) | \$ (46.51) | \$ (962.31) | \$ 2,000.00 |
| BELL | \$ 3,207.70 | \$ (198.88) | \$ (46.51) | \$ (962.31) | \$ 2,000.00 |

✓ \$ 234,162.10 \$ (14,518.05) \$ (3,395.35) \$ (70,248.63) \$ 146,000.07

\$ 234,162.10
 \$ 14,518.05
 \$ 3,395.35

9-29-08

\$ 252,075.50

9-29-08

?

| | | | | | |
|----------|--------------|-------------|-------------|---------------|-------------|
| HOLCOMBE | \$ 11,226.95 | \$ (696.07) | \$ (162.79) | \$ (3,368.09) | \$ 7,000.00 |
| YACKS | \$ 14,434.65 | \$ (894.95) | \$ (209.30) | \$ (4,330.40) | \$ 9,000.00 |

\$ 25,661.60 \$ (1,591.02) \$ (372.09) \$ (7,698.48) \$ 16,000.01

\$ 25,661.60
 \$ 1,591.02
 \$ 372.09

10-10-08

\$ 27,624.71

?

| | | | | | | | | |
|------------------|--------------|-------------|-------------|---------------|-------------|--------|--|--|
| | 11177.01 | | | | | | | |
| HOLCOMBE ✓ | \$ 11,226.95 | \$ (696.07) | \$ (162.79) | \$ (3,368.09) | \$ 7,000.00 | 855294 | | |
| YACKS ✓ | \$ 14,434.65 | \$ (894.95) | \$ (209.30) | \$ (4,330.40) | \$ 9,000.00 | 371846 | | |
| SCHNIEPP, MAR ✓ | \$ 4,811.55 | \$ (298.32) | \$ (69.77) | \$ (1,443.47) | \$ 3,000.00 | 445445 | | |
| WASDEN, TONY ✓ | \$ 4,811.55 | \$ (298.32) | \$ (69.77) | \$ (1,443.47) | \$ 3,000.00 | 624766 | | |
| NICHOLSON, MI ✓ | \$ 4,811.55 | \$ (298.32) | \$ (69.77) | \$ (1,443.47) | \$ 3,000.00 | 359936 | | |
| IGRAM, JEFF ✓ | \$ 4,811.55 | \$ (298.32) | \$ (69.77) | \$ (1,443.47) | \$ 3,000.00 | 454380 | | |
| BROWN, BOBBY ✓ | \$ 3,207.70 | \$ (198.88) | \$ (46.51) | \$ (962.31) | \$ 2,000.00 | 611296 | | |
| MOSTERD, JAN ✓ | \$ 3,207.70 | \$ (198.88) | \$ (46.51) | \$ (962.31) | \$ 2,000.00 | 60217 | | |
| THOMPSON, ED ✓ | \$ 3,207.70 | \$ (198.88) | \$ (46.51) | \$ (962.31) | \$ 2,000.00 | 934761 | | |
| KACHLINE, BILL ✓ | \$ 3,207.70 | \$ (198.88) | \$ (46.51) | \$ (962.31) | \$ 2,000.00 | 455483 | | |
| DEJESUS, ANGE ✓ | \$ 3,207.70 | \$ (198.88) | \$ (46.51) | \$ (962.31) | \$ 2,000.00 | 581764 | | |
| HULL, MIKE ✓ | \$ 1,603.85 | \$ (99.44) | \$ (23.26) | \$ (481.16) | \$ 1,000.00 | 849472 | | |
| GAY, RON ✓ | \$ 320.77 | \$ (19.89) | \$ (4.65) | \$ (96.23) | \$ 200.00 | 68150 | | |

\$ 62,870.92 \$ (3,898.00) \$ (911.63) \$(18,861.28) \$ 39,200.02

\$ 62,870.92
 \$ 3,898.00
 \$ 911.63
 \$ 67,680.55

S - Y

10/10/06

Check Date 10/10

1183.28 V.G.
 500 -
 296.96

13,555.793

1990.24

61219760

+ J.D. - 240 AL Store Bal.
in File

+ Sabra - Last PR on Top
* 18 days Non-Retiremer
\$8400.00 Net Add.

12/19/08

3 more
pays

~~2nd 16 30th~~

13500-

13472.35-

946524

12/19/08

01/02/09

NET

SHERIFF

Morris, Charlie

\$ 134,872.00

CHIEF OF STAFF

398415

Coup, Mike

\$ 125,443.90

\$ 4,130.00

\$ 129,573.90

\$

\$ 3,608.67

\$ 2,250.00

DIRECTOR OF INVESTIGATIONS

445445

Schniepp, Mark

\$ 115,510.30

\$ 3,640.00

\$ 119,150.30

\$

\$ 3,608.67

\$ 2,250.00

DIRECTOR OF FIELD SERVICES

985788

Ashley, Larry

\$ 101,383.09

\$ 3,680.00

\$ 105,063.09

\$

3,282.27

\$

\$ 2,250.00

\$ 108,345.36

DIRECTOR OF SUPPORT SERVICES

370423

Donaldson, Larry

\$ 110,031.78

\$ 3,672.50

\$ 113,704.28

\$

3,282.27

\$

\$ 2,250.00

\$ 116,986.55

CAPTAIN - FIELD SERVICES

132179

Brown, Paul

\$ 90,397.91

\$ 3,282.50

\$ 93,680.41

\$

2,806.74

\$

\$ 1,750.00

\$ 96,487.15

Gaddis, Greg

885670

\$ 90,779.25

\$ 3,320.00

\$ 94,099.25

\$

2,806.74

\$

\$ 1,750.00

\$ 96,905.99

Wasden, Tony

624766

\$ 111,200.06

\$ 3,320.00

\$ 114,520.06

\$

\$ 2,806.74

\$ 1,750.00

DIRECTOR OF ADMINISTRATION

370141

Adams, Terry

\$ 124,680.83

\$ 3,640.00

\$ 128,320.83

\$

\$ 3,608.67

\$ 2,250.00

DIRECTOR OF INFORMATION TECHNOLOGY

849472

Hull, Michael

\$ 100,623.11

\$ 3,640.00

\$ 104,263.11

\$

3,340.91

\$

\$ 2,250.00

\$ 107,604.02

ASSISTANT DIRECTOR OF ADMINISTRATIVE SERVICES

885294

Holcombe, Randy

\$ 115,730.77

\$ 2,742.40

\$ 118,473.17

\$

\$ 2,806.74

\$ 1,750.00

3341.03

| | | | 12/19/08 | 01/02/09 | NET |
|---|--------|---------------|-------------|-------------|-------------|
| <u>ASSISTANT DIRECTOR OF INFO TECHNOLOGY</u> | | | | | |
| Bellamy, Ben | | \$ 60,915.39 | | | |
| | 98568 | \$ 2,180.00 | | | |
| | | \$ 63,095.39 | \$ 2,806.74 | \$ - | \$ 1,750.00 |
| | | \$ 65,902.13 | | | |
| <u>Yacks, David</u> | | | | | |
| | 371846 | \$ 122,933.13 | | | |
| | | \$ 2,426.40 | | | |
| | | \$ 125,359.53 | \$ - | \$ 2,806.74 | \$ 1,750.00 |
| <u>HUMAN RESOURCE MANAGER</u> | | | | | |
| Rominger, Mary | 589390 | | \$ 2,806.74 | \$ - | \$ 1,750.00 |
| <u>FINANCE MANAGER</u> | | | | | |
| Norris, Sandy | 256132 | \$ 105,349.69 | | | |
| | | \$ 2,760.00 | | | |
| | | \$ 108,109.69 | \$ 2,552.89 | \$ - | \$ 1,750.00 |
| | | \$ 110,662.58 | | | |
| <u>ADMINISTRATIVE SERVICES MANAGER</u> | | | | | |
| Jackson, Jessie | 906798 | | \$ 2,806.74 | \$ - | \$ 1,750.00 |
| <u>FLEET MANAGER</u> | | | | | |
| Wilson, George | 65475 | \$ 102,708.21 | | | |
| | | \$ 2,400.00 | | | |
| | | \$ 105,108.21 | \$ 2,552.89 | \$ - | \$ 1,750.00 |
| | | \$ 107,661.10 | | | |
| <u>EXECUTIVE SECRETARY</u> | | | | | |
| Barrineau, Debbie | 945489 | | \$ 2,004.81 | \$ - | \$ 1,250.00 |
| <u>INFORMATION TECHNOLOGY SPECIALIST</u> | | | | | |
| <u>Armstrong, Will</u> | | | | | |
| Bader, Adam | 847098 | | \$ 2,004.81 | \$ - | \$ 1,250.00 |
| Igram, Jeff | 454380 | | \$ 2,004.81 | \$ - | \$ 1,250.00 |
| Laster, Robert | 804713 | | \$ 2,004.81 | \$ - | \$ 1,250.00 |
| <u>CRIME PREVENTION OFFICER</u> | | | | | |
| Bailey, Ashley | 589551 | | \$ 2,004.81 | \$ - | \$ 1,250.00 |
| <u>COMMUNITY RELATIONS COORDINATOR</u> | | | | | |
| Wagner, Nicole | 787915 | | \$ 2,004.81 | \$ - | \$ 1,250.00 |
| <u>PUBLIC INFORMATION OFFICER</u> | | | | | |
| Nicholson, Michele | 359936 | | \$ 2,004.81 | \$ - | \$ 1,250.00 |
| <u>EQUIPMENT MECHANIC</u> | | | | | |
| Brown, Bobby | 611296 | | \$ 1,202.89 | \$ - | \$ 750.00 |
| Mosterd, Jan | 60217 | | \$ 1,202.89 | \$ - | \$ 750.00 |
| Thompson, Eddie | 934761 | | \$ 1,202.89 | \$ - | \$ 750.00 |
| <u>GARAGE MECHANIC</u> | | | | | |
| Kachline, William | 455483 | | \$ 1,202.89 | \$ - | \$ 750.00 |
| Young, Robert | 471216 | | \$ 1,202.89 | \$ - | \$ 750.00 |

| | | <u>12/19/08</u> | <u>01/02/09</u> | <u>NET</u> |
|--|----------------------|---------------------|---------------------|-------------|
| <u>MAINTENANCE</u> | 581764 | | | |
| DeJesus, Angel | | \$ 2,806.74 | \$ ✓ | \$ 1,750.00 |
| <u>CUSTODIAN</u> | 941202 | | | |
| Bell, Johnny | | \$ 1,202.89 | \$ ✓ | \$ 750.00 |
| <u>CLERK - HUMAN RESOURCES</u> | | | | |
| Irish, Sarah | 800545 | | | |
| Smith, Annie | | \$ 2,004.81 | \$ ✓ | \$ 1,250.00 |
| <u>CLERK - FINANCE</u> | 399612 | | | |
| Cashman, Kelly | | \$ 2,004.81 | \$ - | \$ 1,250.00 |
| Davis, Mary | 375427 | \$ 2,004.81 | \$ - | \$ 1,250.00 |
| Wells, Natalie | 63211 | \$ 2,004.81 | \$ ✓ | \$ 1,250.00 |
| <u>CLERK - INFORMATION TECHNOLOGY</u> | 198763 | | | |
| Murray, Kathy | | \$ 1,202.89 | \$ ✓ | \$ 750.00 |
| <u>CLERK - INVENTORY</u> | 299487 | | | |
| Pifer, Roberta | | \$ 2,004.81 | \$ ✓ | \$ 1,250.00 |
| <u>CLERK - RECEPTIONIST</u> | 611006 | | | |
| Hendrix, Sylvia | | \$ 1,202.89 | \$ ✓ | \$ 750.00 |
| Inga | | \$ 1,202.89 | \$ - | \$ 750.00 |
| Bunny (Edna) | 40 hours holiday pay | 1603.86 | | 1000 |
| | | 442224 | | |
| | | \$ 66,735.40 | \$ 19,246.23 | |

79004.98

| | | | | | |
|-----------|----------|-----------|----------|-------------|-------------|
| | 1,202.89 | \$ 74.58 | \$ 17.44 | \$ 360.87 | \$ 750.00 |
| | 2,004.81 | \$ 124.30 | \$ 29.07 | \$ 601.44 | \$ 1,250.00 |
| | 2,806.74 | \$ 174.02 | \$ 40.70 | \$ 842.02 | \$ 1,750.00 |
| | 3,608.67 | \$ 223.74 | \$ 52.33 | \$ 1,082.60 | \$ 2,250.01 |
| | | | | | |
| | 2,552.89 | \$ - | \$ 37.02 | \$ 765.87 | \$ 1,750.01 |
| | 3,282.27 | \$ - | \$ 47.59 | \$ 984.68 | \$ 2,250.00 |
| | | | | | |
| MIKE HULL | 3,340.91 | \$ 40.20 | \$ 48.44 | \$ 1,002.27 | \$ 2,249.99 |

1/16/09

I promise this will be the last ones, but I do need to take care of three more employees and this will be the end to it, I PROMISE!

ANGEL 6k for all the work he has done on three big construction projects. He is work a lot more than I pay him. 9623.09

Roberta 3K to help with her impending divorce and cost of it. 4811.56

Michelle Nickolson 3K to help her offset the lost of her husbands job.

I promise this will be the end to it.

| | DEPT. CODE | GRADE/STEP | BIWEEKLY BASE | SEMI-MONTHLY INCENTIVE | SEMI-MONTHLY MATCH | BIWEEKLY SALARY | TOTAL YEARLY SALARY |
|--|------------|------------------|------------------------|------------------------|--------------------|-----------------|---------------------|
| <u>CHIEF OF STAFF</u> | | | | | | | |
| Coup, Mike | 4210 | set by #1 | \$ 4,000.00 | \$ 65.00 | \$ 65.00 | \$ 4,130.00 | \$ 107,120.00 |
| | | | \$ 4,080.00 | \$ 65.00 | \$ 65.00 | \$ 4,210.00 | \$ 109,200.00 |
| | | | 2.0000% | | | | |
| <u>DIRECTOR OF INVESTIGATIONS</u> | | | | | | | |
| Schniepp, Mark | 4310 | set by #1 | \$ 3,560.00 | \$ 40.00 | \$ 40.00 | \$ 3,640.00 | \$ 94,480.00 |
| | | | \$ 3,735.00 | \$ 40.00 | \$ 40.00 | \$ 3,815.00 | \$ 99,030.00 |
| | | | 4.9157% | | | | |
| <u>DIRECTOR OF FIELD SERVICES</u> | | | | | | | |
| Ashley, Larry | 4320 | set by #1 | \$ 3,560.00 | \$ 60.00 | \$ 60.00 | \$ 3,680.00 | \$ 95,440.00 |
| | | | \$ 3,735.00 | \$ 60.00 | \$ 60.00 | \$ 3,855.00 | \$ 99,990.00 |
| | | | 4.9157% | | | | |
| <u>DIRECTOR OF SUPPORT SERVICES</u> | | | | | | | |
| Donaldson, Larry | 4330 | set by #1 | \$ 3,560.00 | \$ 62.50 | \$ 50.00 | \$ 3,672.50 | \$ 95,260.00 |
| | | | \$ 3,735.00 | \$ 62.50 | \$ 50.00 | \$ 3,847.50 | \$ 99,810.00 |
| | | | 4.9157% | | | | |
| <u>ASSISTANT DIRECTOR OF SUPPORT SERVICES</u> | | | | | | | |
| Thornton, Sabra | 4530 | set by #1 | \$ 2,989.00 | \$ 40.00 | \$ 40.00 | \$ 3,069.00 | \$ 79,634.00 |
| | | | \$ 3,200.00 | \$ 40.00 | \$ 40.00 | \$ 3,280.00 | \$ 85,120.00 |
| | | | 7.0592% | | | | |
| <u>DIRECTOR OF ADMINISTRATION</u> | | | | | | | |
| Adams, Terry | 5110 | set by #1 | \$ 3,640.00 | \$ - | \$ - | \$ 3,640.00 | \$ 94,640.00 |
| | | | \$ 3,815.00 | \$ - | \$ - | \$ 3,815.00 | \$ 99,190.00 |
| | | | 4.8077% | | | | |
| <u>FINANCE MANAGER</u> | | | | | | | |
| Norris, Sandy | 5230 | set by #1 | \$ 2,760.00 | \$ - | \$ - | \$ 2,760.00 | \$ 71,760.00 |
| | | | \$ 2,950.00 | \$ - | \$ - | \$ 2,950.00 | \$ 76,700.00 |
| | | | 6.8841% | | | | |
| <u>ADMINISTRATIVE SERVICES MANAGER</u> | | | | | | | |
| Jackson, Jessie | 5240 | set by #1 | \$ 2,426.40 | \$ - | \$ - | \$ 2,426.40 | \$ 63,086.40 |
| | | | \$ 2,542.00 | \$ - | \$ - | \$ 2,542.00 | \$ 66,092.00 |
| | | | 4.7643% | | | | |
| <u>CLERK - FINANCE</u> | | | | | | | |
| Cashman, Kelly | 5810 | 12-17 | \$ 1,541.60 | \$ - | \$ - | \$ 1,541.60 | \$ 40,081.60 |
| | | 15-17 | \$ 1,733.60 | \$ - | \$ - | \$ 1,733.60 | \$ 45,073.60 |
| | | | 12.4546% | | | | |

Nicole Wagner \$5,000.00
 Randall Holcombe \$5,000.00
 George Wilson \$5,000.00
 David Yacks \$5,000.00
 \$ 8019.25

| | DEPT. CODE | GRADE/STEP | BIWEEKLY BASE | SEMI-MONTHLY INCENTIVE | SEMI-MONTHLY MATCH | BIWEEKLY SALARY | TOTAL YEARLY SALARY |
|--|------------|------------|---------------|------------------------|--------------------|-----------------|---------------------|
| <u>CHIEF OF STAFF</u> | | | | | | | |
| Coup, Mike | 4210 | set by #1 | \$ 4,000.00 | \$ 65.00 | \$ 65.00 | \$ 4,130.00 | \$ 107,120.00 |
| | | | \$ 4,080.00 | \$ 65.00 | \$ 65.00 | \$ 4,210.00 | \$ 109,200.00 |
| | | | 2.0000% | | | | |
| <u>DIRECTOR OF INVESTIGATIONS</u> | | | | | | | |
| Schniepp, Mark | 4310 | set by #1 | \$ 3,560.00 | \$ 40.00 | \$ 40.00 | \$ 3,640.00 | \$ 94,480.00 |
| | | | \$ 3,735.00 | \$ 40.00 | \$ 40.00 | \$ 3,815.00 | \$ 99,030.00 |
| | | | 4.9157% | | | | |
| <u>DIRECTOR OF FIELD SERVICES</u> | | | | | | | |
| Ashley, Larry | 4320 | set by #1 | \$ 3,560.00 | \$ 60.00 | \$ 60.00 | \$ 3,680.00 | \$ 95,440.00 |
| | | | \$ 3,735.00 | \$ 60.00 | \$ 60.00 | \$ 3,855.00 | \$ 99,990.00 |
| | | | 4.9157% | | | | |
| <u>DIRECTOR OF SUPPORT SERVICES</u> | | | | | | | |
| Donaldson, Larry | 4330 | set by #1 | \$ 3,560.00 | \$ 62.50 | \$ 50.00 | \$ 3,672.50 | \$ 95,260.00 |
| | | | \$ 3,735.00 | \$ 62.50 | \$ 50.00 | \$ 3,847.50 | \$ 99,810.00 |
| | | | 4.9157% | | | | |
| <u>ASSISTANT DIRECTOR OF SUPPORT SERVICES</u> | | | | | | | |
| Thornton, Sabra | 4530 | set by #1 | \$ 2,989.00 | \$ 40.00 | \$ 40.00 | \$ 3,069.00 | \$ 79,634.00 |
| | | | \$ 3,200.00 | \$ 40.00 | \$ 40.00 | \$ 3,280.00 | \$ 85,120.00 |
| | | | 7.0592% | | | | |
| <u>DIRECTOR OF ADMINISTRATION</u> | | | | | | | |
| Adams, Terry | 5110 | set by #1 | \$ 3,640.00 | \$ - | \$ - | \$ 3,640.00 | \$ 94,640.00 |
| | | | \$ 3,815.00 | \$ - | \$ - | \$ 3,815.00 | \$ 99,190.00 |
| | | | 4.8077% | | | | |
| <u>HUMAN RESOURCE MANAGER</u> | | | | | | | |
| Rominger, Mary | 5220 | set by #1 | \$ 2,670.40 | \$ - | \$ - | \$ 2,670.40 | \$ 69,430.40 |
| | | | \$ 2,900.00 | \$ - | \$ - | \$ 2,900.00 | \$ 75,400.00 |
| | | | 8.5980% | | | | |
| <u>FINANCE MANAGER</u> | | | | | | | |
| Norris, Sandy | 5230 | set by #1 | \$ 2,760.00 | \$ - | \$ - | \$ 2,760.00 | \$ 71,760.00 |
| | | | \$ 2,950.00 | \$ - | \$ - | \$ 2,950.00 | \$ 76,700.00 |
| | | | 6.8841% | | | | |
| <u>ADMINISTRATIVE SERVICES MANAGER</u> | | | | | | | |
| Jackson, Jessie | 5240 | set by #1 | \$ 2,426.40 | \$ - | \$ - | \$ 2,426.40 | \$ 63,086.40 |
| | | | \$ 2,542.00 | \$ - | \$ - | \$ 2,542.00 | \$ 66,092.00 |
| | | | 4.7643% | | | | |
| <u>CLERK - FINANCE</u> | | | | | | | |
| Cashman, Kelly | 5810 | 12-17 | \$ 1,541.60 | \$ - | \$ - | \$ 1,541.60 | \$ 40,081.60 |
| | | | \$ 1,733.60 | \$ - | \$ - | \$ 1,733.60 | \$ 45,073.60 |
| | | | 12.4546% | | | | |

| | |
|--------------------|--------------|
| Randall Holcombe ✓ | \$ 15,000.00 |
| George Wilson ✓ | \$ 15,000.00 |
| David Yacks ✓ | \$ 15,000.00 |
| Nicole Wagner ✓ | \$ 15,000.00 |
| Sandy Norris ✓ | \$ 5,000.00 |
| Kelly Cashman ✓ | \$ 5,000.00 |

24,057.74
 8019.25
 787915
 885294
 371846
 65475
 256132
 399612

1-16-09

Okaloosa County
Sheriff's Office
Forensic Examination Report
And Supplemental Information
October 1, 2003 – March 6, 2009

| | <u>PAGE</u> |
|---|--------------------|
| INDEPENDENT ACCOUNTANT'S REPORT | 1 - 7 |
| SUPPLEMENTARY INFORMATION | |
| Schedule A – Bonuses – Fiscal Year Summary | 8 |
| Schedule B – Bonuses – Fiscal Year Detail | 9 - 19 |
| Schedule C – Bonuses – Employee and Fiscal Year (high to low) | 20 – 25 |
| Schedule D – Reported Kickbacks to Sheriff Morris | 26 |
| Schedule E – Changes to Leave and/or Sick Time | 27 |
| Schedule F – Excess Clothing Allowance Payments | 28 |
| Schedule G – Transfers of Automobile Title | 29 |

March 23, 2009

Edward M. Spooner, Sheriff
Okaloosa County Sheriff's Office
1250 North Eglin Parkway
Shalimar, FL 32579

Dear Sheriff Spooner:

Our firm was engaged to provide forensic services to the Okaloosa County Sheriff's Office (the "OCSO"). The scope of our investigation was to evaluate selected areas of internal control, determine amounts of bonuses paid during the scope of the period from October 1, 2003 through March 6, 2009, and determine if improper amounts of cash had been extracted from those bonuses and returned in some form to Sheriff Morris.

Objectives

The objectives of our investigation were to:

1. Evaluate specific areas of internal control as determined by the OCSO and make appropriate comments regarding policy compliance and recommendations for improvement.
2. Gain an understanding of the financial responsibilities assigned to finance department personnel to enable us to assess compliance of that department with policies and procedures of the OCSO.
3. Determine if proper treatment was given to the salaries and wages of OCSO employees.
4. Determine through available evidence if funds were improperly disbursed from bonuses to select members of the OCSO.

Scope

Our investigation was for the period beginning October 1, 2003 through March 6, 2009 and was limited to those specific areas identified by the OCSO.

Background Information

On February 27, 2009, Sheriff Charles Morris, of Okaloosa County, was arrested by Federal agents for "utilizing subordinate employees of the OCSO to facilitate a scheme whereby he

reportedly withdrew tens of thousands of dollars in OCSO public funding for his personal discretionary spending”.

Sheriff Morris allegedly obtained multiple personal benefits at County expense by repeatedly awarding “performance bonuses” to certain OCSO employees and then requiring those individuals return, or “kickback”, all or a specified portion of those net funds in cash.

In accomplishing this scheme, Sheriff Morris obtained the assistance of OCSO Director of Administration, Teresa “Terry” Adams. Ms. Adams has also been arrested.

Sheriff Morris and Ms. Adams now face charges of theft, bribery, wire fraud, and conspiracy.

During the time period of these offenses, the OCSO underwent multiple certified audits, as part of a larger County audit, by an independent accounting firm. The auditors did not detect nor disclose the kickbacks paid to Sheriff Morris or the actual bonuses paid to certain OCSO employees. Subsequent to the arrest of Sheriff Morris and Ms. Adams, the lead firm of the consortium of accounting firms auditing the County expanded the County audit to determine the nature and amount of the bonuses paid and to determine, from available evidence, the amount of funds returned to Sheriff Morris from the OCSO budget.

Carr, Riggs & Ingram was engaged by the newly appointed Interim Sheriff, Edward M. Spooner, to make an independent determination of bonuses paid and kickbacks received, on behalf of the Sheriff’s office. Carr, Riggs & Ingram was also engaged to review and evaluate certain internal control weaknesses that had not been addressed by the County’s external auditors.

As part of this engagement, we are providing this report of our procedures, findings, and recommendations.

Interviews

We interviewed the following current and former OCSO employees:

- Mike Coup, Chief Deputy
- Major Larry Ashley, Director of Administrative Services
- Mark Schniepp, Director of Investigations
- Larry Donaldson, Director of Support Services
- Sandy Norris, Finance Manager
- Michelle Nicholson, Public Information Officer
- Mike Hull, Director of Information and Technology
- David Yacks, Assistant Director of Information and Technology
- William Armstrong, Information Technology Specialist
- Adam Bader, Information Technology Specialist
- Don Amunds, Information Technology Specialist

- Jessie Jackson, Administrative Services Manager
- Ron Gay, Training Coordinator
- Nicole Wagner, Community Relations Coordinator
- Tony Wasden, Field Services Captain
- Kelly Cashman, Payroll Clerk
- Natalie Wells, Accounts Payable Clerk
- George Wilson, Support Service
- Roberta Pifer, Inventory Clerk
- Sarah Irish, Human Resources Clerk
- Deborah Barrineau, Executive Assistant
- Sylvia Hendrix, Receptionist
- Angel DeJesus, Maintenance
- Louie Mullins, Mullins Auto Body

Source Documents

We examined the following documents and programs:

- Pentamation Accounting Software
- Okaloosa County Sheriff's Office Policies and Procedures
- Various vendor invoices and travel vouchers, including their related supporting documents
- Various check copies and related support documentation
- Pentamation FinancePLUS payroll activity reports and paycheck history reports
- Various employee personnel files and time sheets
- File maintenance reports for accrued leave, leave time earned, and leave adjustments
- Hire date file maintenance report

Summary of Procedures Performed

1. Provided forensic services to OCSO.
2. Interviewed current and former OCSO personnel, as available.
3. Examined payroll accounts for all employees to determine if proper treatment has been accorded.
4. Prepared schedules of employees receiving both bonuses and salaries.
5. Examined leave and vacation records of select employees to determine proper recording of accrual and use of leave time.
6. Reviewed specific procedures in order to provide internal control recommendations.

7. Reviewed specific OCSO expenses and vendors specified or identified by Command personnel.
8. Analyzed compliance with policies and procedures established by the OCSO and identified areas of internal control weaknesses.

Findings

The following findings are a result of our inquiries for the period October 1, 2003 through March 6, 2009:

1. We reviewed the Pentamation accounting software noting gross bonus payments of \$1,351,731 and related employer social security and Medicare tax expense of \$101,097. Bonus payments are detailed on Schedules A through C.
2. Interviews with OCSO employees, as detailed above, indicated net bonuses of at least \$88,500 were reportedly kicked back to Sheriff Morris during fiscal years 2006 through 2009. Additional bonus amounts may have been returned by employees who refused to cooperate. Amounts reportedly returned from bonuses are detailed at Schedule D.
3. We noted nine employees with manual additions of leave time that were inconsistent when compared to prescribed OCSO policies and procedures. These additions lacked adequate documentation to justify the changes. A detail of leave changes is located at Schedule E.
4. Three OCSO finance employees have access to the Pentamation FinancePlus payroll system. Based on review of system reports, we noted that each employee performed maintenance within their own payroll file. This maintenance included manual changes to pay rates, pay grades, direct deposit information, federal withholding and employment status. While no fraudulent activity was detected, this is an internal control deficiency.
5. At the direction of the OCSO, we reviewed 3 vendor accounts and sampled 23 transactions within these accounts. We noted the following as a result of our review:
 - a. OCSO policy states that,

“Employees engaged in purchasing function shall be free of interest or relationships which are actually or potentially inimical, or detrimental to the best interest of the Sheriff, and shall not engage or participate in any commercial transaction involving the Sheriff in which they have an undisclosed financial interest.”

We noted that the OCSO conducted business with Panhandle Estate Liquidators. The owner of Panhandle Estate Liquidators is Barbara Morris, wife of Sheriff Morris. Total purchases with Panhandle Estate Liquidators were \$13,950.

- b. Purchasing policies and procedures were not consistently applied in relation to the vendors reviewed.
 - i. Adequate documentation to support purchases from Panhandle Estate Liquidators, as required by OCSO policies and procedures, was not on file.
 - ii. Mullins Auto Body was inappropriately used as a sole source provider for vehicle repairs, without quotes or bids from other vendors providing similar services. During our interview with Mr. Mullins, we noted that in exchange for transfer of title of OCSO vehicles, he provides credits for future repair services. We reviewed the log maintained by Mullins Auto Body noting that credits received appeared to be a reasonable approximation of fair value.
 - c. Adequate documentation, including invoice and document approvals to support vendor purchases, is not consistently maintained. Documentation and approvals necessary per policy was not evidenced for 18 of the 23 transactions reviewed.
6. Based on review of travel expenditures, we noted that current OCSO policies are outdated and inconsistent with applied procedures. Documentation to support travel expenses is not consistently maintained with expense vouchers.
 7. Annual clothing allowances are provided to applicable OCSO employees. During our review of this account, we noted that seven employees received funds classified as clothing allowances in amounts that exceeded the prescribed annual amount. These overpayments of approximately \$24,700 are detailed at Schedule F.
 8. We noted two instances where vehicle titles were transferred from the OCSO to a vendor and subsequently titled to an OCSO employee. In two additional instances, title was transferred from the OCSO directly to an OCSO employee. Refer to Schedule G for a detail of title transfers.

Recommendations

1. Procedures should be implemented to establish guidelines, timing and criteria for the allocation of performance bonuses. Employee evaluations should be performed at least annually to coincide with the payment of performance bonuses. The awarding of bonuses should be tied to exceptional performance and provide for objective measurement.

2. There should be a segregation of duties between the awarding of bonuses and those individuals charged with payroll functions and access to liquid assets. Monthly reconciliations of the performance pay account should be performed by an independent member of management. In order to provide for additional internal control, we recommend that the OCSO implement a whistleblower hotline to allow for the anonymous reporting of improper behavior. Anonymous reports should automatically be sent to at least one person independent of the OCSO.
3. The current payroll system performs automatic accruals of leave time for non-exempt employees. As such, manual entries to the system to adjust leave should be discouraged and only performed by authorized personnel with secondary approval. Adequate documentation to support any adjustments to leave time should be maintained in the payroll department and coincide with current policies and procedures.
4. Systems controls should be implemented to ensure that those employees with access to the payroll software are unable to access their own personnel files.
5. Purchasing and accounts payable policies and procedures should be reviewed and updated accordingly. An approved vendor listing should be established allowing only authorized employees to make edits to the listing. Purchases should only be made from the approved vendor listing. The purchasing department should obtain bids and quotes for all major purchases to ensure that the OCSO is receiving competitive pricing. Transactions should receive all appropriate levels of approval and all documentation associated with the purchase should be filed in a central location.
6. We recommend that the OCSO update travel policies and procedures and disseminate them to all levels of OCSO staff to ensure consistent application. The policies should require appropriate authorization prior to travel. Subsequent to travel, adequate documentation should be provided to support the expenses and to evidence attendance at approved events. All documents should be filed together in a central location.
7. Reconciliations of the clothing allowance account should be performed by a member of upper management that is independent of the payroll function.
8. Policies and procedures regarding the disposal of OCSO vehicles, acquired via purchase or seizure, should be formalized.

Conclusion

Collusion between the Sheriff and the Director of Administration allowed them to distribute bonuses of approximately \$800,000 to nine OCSO employees over a four year period. The Sheriff and his Director then schemed to arrange kickbacks to themselves of an amount greater than \$100,000.

Three hundred and sixty-three men and women are employed by the OCSO. Our evidence suggests that over 97% of these men and women had absolutely no knowledge of, or involvement in, these matters.

The system has both internal and external features to prevent the type of collusion described above. Internal controls of the OCSO were bypassed and rendered ineffective by the involvement of two of the highest officials in the Department.

The lack of policies and procedures, the disregard for those policies and procedures that are established, and internal control deficiencies resulted in inappropriate purchases and the lack of adequate documentation for legitimate purchases and expenses.

The bonuses were not identified in the budget approved by the County Commissioners. Annual audits performed by independent accountants did not reveal or disclose the bonuses. Without this information, the County Commissioners were unaware of these bonuses and were unable to react to them.

Restrictions

Pursuant to Chapter 119, Florida Statutes, this report is a public record and its distribution is not limited. Forensic auditing standards require us to indicate that this letter is intended solely for the information and use of management, and the County Commissioners, and is not intended to be and should not be used by anyone other than these specified parties.

The validity of this report is predicated on the extent to which full, honest, and complete disclosures were made to all parties.

Caru, Riggs & Ingram, L.L.C.

Destin, Florida

March 23, 2009

Supplemental Information

SCHEDULE A

**Okaloosa County Sheriff's Office - Schedule A
 Bonuses - October 1, 2003 through March 6, 2009
 Fiscal Year Summary**

| Fiscal Year | Gross | FICA | Medicare | Federal Withholding | Net |
|--------------------|---------------------|------------------|------------------|--------------------------------|-------------------|
| 2004 | \$ 21,134 | \$ 1,310 | \$ 307 | \$ 6,057 | \$ 13,460 |
| 2005 | 46,512 | 2,884 | 674 | 13,954 | 29,000 |
| 2006 | 103,095 | 6,392 | 1,495 | 30,796 | 64,412 |
| 2007 | 362,921 | 21,902 | 5,262 | 108,876 | 226,881 |
| 2008 | 504,164 | 31,159 | 7,310 | 151,249 | 314,446 |
| 2009 | 313,905 | 17,850 | 4,552 | 94,082 | 197,421 |
| Total | \$ 1,351,731 | \$ 81,497 | \$ 19,600 | \$ 405,014 | \$ 845,620 |

SCHEDULE B

Okaloosa County Sheriff's Office - Schedule B
Bonuses - October 1, 2003 through March 6, 2009
Fiscal Year Ended September 30, 2004

| Name | Date | Check | Gross Bonus | FICA | Medicare | Federal Withholding | Net Bonus |
|-------------------------------|----------|---------|---------------------|--------------------|------------------|---------------------|---------------------|
| ABBOTT, PAUL W | 12/03/03 | 7685 | \$ 1,202.89 | \$ 74.58 | \$ 17.44 | \$ 360.87 | \$ 750.00 |
| ADAMS, TERESA Y | 12/03/03 | 7693 | 1,202.89 | 74.58 | 17.44 | 360.87 | 750.00 |
| ARMSTRONG, WILLIAM J | 12/03/03 | 7700 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |
| BENDOTT, PATRICIA J | 12/03/03 | 7694 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |
| BENDOTT, PATRICIA J | 03/05/04 | 7927 | 646.41 | 40.08 | 9.37 | 96.96 | 500.00 |
| COUP, MICHAEL J | 12/03/03 | 7686 | 1,202.89 | 74.58 | 17.44 | 360.87 | 750.00 |
| DAVIS, MARY J | 12/03/03 | 7695 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |
| HENDRIX, SYLVIA G | 12/03/03 | 7687 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |
| HOLCOMBE, RANDALL B | 12/03/03 | 7701 | 1,202.89 | 74.58 | 17.44 | 360.87 | 750.00 |
| HORD, WILLIAM F | 12/03/03 | 7688 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |
| HULL, MICHEAL S | 12/03/03 | 7689 | 1,202.89 | 74.58 | 17.44 | 360.87 | 750.00 |
| IRISH, PHILIP V | 12/03/03 | 7690 | 1,202.89 | 74.58 | 17.44 | 360.87 | 750.00 |
| JACKSON, JESSIE M | 12/03/03 | 7696 | 1,202.89 | 74.58 | 17.44 | 360.87 | 750.00 |
| JOINER, GEORGE RANDY | 12/26/03 | V326094 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| KELLER-LITHGOW, LAURIE A | 03/05/04 | 7939 | 646.41 | 40.08 | 9.37 | 96.96 | 500.00 |
| MASON, HAROLD E | 01/09/04 | 7799 | 594.72 | 36.87 | 8.62 | 89.22 | 460.01 |
| POWELL, PAMELA C H | 12/03/03 | 7702 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |
| ROMINGER, MARY C | 12/03/03 | 7698 | 1,202.89 | 74.58 | 17.44 | 360.87 | 750.00 |
| SHONK, BRIAN K | 12/03/03 | 7691 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |
| SMITH, ANNIE P | 12/03/03 | 7699 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |
| WAGNER, PAULA NICOLE | 12/03/03 | 7692 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |
| WELLS, NATALIE K | 12/03/03 | 7697 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |
| Total Fiscal Year 2004 | | | \$ 21,133.82 | \$ 1,310.31 | \$ 306.44 | \$ 6,057.06 | \$ 13,460.01 |

Okaloosa County Sheriff's Office - Schedule B
Bonuses - October 1, 2003 through March 6, 2009
Fiscal Year Ended September 30, 2005

| Name | Date | Check | Gross Bonus | FICA | Medicaid | Federal Withholding | Net Bonus |
|-------------------------------|-------------|--------------|---------------------|--------------------|------------------|----------------------------|---------------------|
| ADAMS, TERESA Y | 07/15/05 | V999001 | \$ 11,226.95 | \$ 696.07 | \$ 162.79 | \$ 3,368.09 | \$ 7,000.00 |
| COUP, MICHAEL J | 03/01/05 | 8853 | 8,019.25 | 497.19 | 116.28 | 2,405.78 | 5,000.00 |
| DAVIS, MARY J | 07/15/05 | V999002 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| HOLCOMBE, RANDALL B | 07/15/05 | V999007 | 4,811.56 | 298.32 | 69.77 | 1,443.47 | 3,000.00 |
| HURST, SHARON EVELYN | 07/15/05 | V999009 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| JACKSON, JESSIE M | 07/15/05 | V999003 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| NICHOLS, DEBORAH J | 07/15/05 | V999010 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| NORRIS, SANDRA G | 07/15/05 | V999004 | 8,019.25 | 497.19 | 116.28 | 2,405.78 | 5,000.00 |
| WAGNER, PAULA NICOLE | 07/15/05 | V999005 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| WELLS, NATALIE K | 07/15/05 | V999006 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| WILSON, GEORGE I | 07/15/05 | V999008 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| Total Fiscal Year 2005 | | | \$ 46,511.71 | \$ 2,883.73 | \$ 674.44 | \$ 13,953.54 | \$ 29,000.00 |

Okaloosa County Sheriff's Office - Schedule B
Bonuses - October 1, 2003 through March 6, 2009
Fiscal Year Ended September 30, 2006

| Name | Date | Check | Gross Bonus | FICA | Medicare | Federal Withholding | Net Bonus |
|-------------------------------|----------|----------|----------------------|--------------------|--------------------|---------------------|---------------------|
| ADAMS, TERESA Y | 11/25/05 | V5240070 | \$ 1,603.86 | \$ 99.44 | \$ 23.26 | \$ 481.16 | \$ 1,000.00 |
| ADAMS, TERESA Y | 04/28/06 | V6090065 | 9,623.09 | 596.63 | 139.53 | 2,886.93 | 6,000.00 |
| ADAMS, TERESA Y | 07/07/06 | V6140067 | 1,611.47 | 99.91 | 23.37 | 483.43 | 1,004.76 |
| ASHLEY, LARRY R | 11/25/05 | V5240126 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| BEYHL, BRIAN | 06/09/06 | 10134 | 441.30 | 27.36 | 6.40 | - | 407.54 |
| COUP, MICHAEL J | 10/14/05 | 9538 | 7,217.32 | 447.47 | 104.65 | 2,165.20 | 4,500.00 |
| COUP, MICHAEL J | 11/25/05 | V5240077 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| COUP, MICHAEL J | 01/20/06 | 9695 | 9,623.08 | 596.63 | 139.53 | 2,886.92 | 6,000.00 |
| COUP, MICHAEL J | 06/09/06 | 10133 | 9,623.09 | 596.63 | 139.53 | 2,886.93 | 6,000.00 |
| DONALDSON, LARRY LOMAX | 11/25/05 | V5240081 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| GRIFFITH, WILLIAM M | 02/17/06 | 9748 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| HOUGH, STEVEN A | 02/17/06 | 9742 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |
| HULL, MICHEAL S | 11/25/05 | V5240086 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| IRISH, PHILIP V | 11/25/05 | V5240088 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| IRISH, PHILIP V | 03/30/06 | 9840 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| JOINER, EVA M | 11/25/05 | V5240091 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |
| JONES, MICHAEL F | 07/07/06 | V6140102 | 4,811.56 | 298.32 | 69.77 | 1,443.47 | 3,000.00 |
| MIXON, PAUL S | 03/15/06 | 9808 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| NICHOLSON, MICHELE E | 10/14/05 | 9539 | 8,019.25 | 497.19 | 116.28 | 2,405.78 | 5,000.00 |
| NORRIS, SANDRA G | 11/25/05 | V5240101 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| NORRIS, SANDRA G | 04/28/06 | V6090090 | 8,019.24 | 497.19 | 116.28 | 2,405.77 | 5,000.00 |
| PIFER, ROBERTA L | 02/17/06 | 9744 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |
| REZZARDAY, ANTHONY R | 04/28/06 | 10027 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |
| SCHNIIPP, MARK S | 10/14/05 | 9540 | 4,811.56 | 298.32 | 69.77 | 1,443.47 | 3,000.00 |
| SCHNIIPP, MARK S | 11/25/05 | V5240104 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| SCHNIIPP, MARK S | 07/21/06 | V6150091 | 4,811.55 | 298.32 | 69.77 | 1,443.46 | 3,000.00 |
| SPENCE, SCOTT | 02/17/06 | 9743 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |
| THOMPSON, EDDIE T | 10/14/05 | 9544 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| YACKS, JAMES DAVID | 11/10/05 | V5230829 | 8,019.24 | 497.19 | 116.28 | 2,405.77 | 5,000.00 |
| Total Fiscal Year 2006 | | | \$ 103,095.40 | \$ 6,391.92 | \$ 1,494.93 | \$ 30,796.25 | \$ 64,412.30 |

Okaloosa County Sheriff's Office - Schedule B
Bonuses - October 1, 2003 through March 6, 2009
Fiscal Year Ended September 30, 2007

| Name | Date | Check | Gross Bonus | FICA | Medicare | Federal Withholding | Net Bonus |
|------------------------|----------|-----------|-------------|-----------|-----------|---------------------|-------------|
| ADAMS, TERESA Y | 10/05/06 | V20060001 | \$ 9,623.09 | \$ 596.63 | \$ 139.53 | \$ 2,886.93 | \$ 6,000.00 |
| ADAMS, TERESA Y | 11/29/06 | V2400001 | 2,972.67 | 37.77 | 43.10 | 891.80 | 2,000.00 |
| ADAMS, TERESA Y | 02/09/07 | V7030371 | 6,415.39 | 397.75 | 93.02 | 1,924.62 | 4,000.00 |
| ADAMS, TERESA Y | 05/25/07 | V110001 | 10,425.02 | 646.35 | 151.16 | 3,127.51 | 6,500.00 |
| ADAMS, TERESA Y | 07/20/07 | V70001 | 4,009.63 | 248.60 | 58.14 | 1,202.89 | 2,500.00 |
| ADAMS, TERESA Y | 08/24/07 | V1702 | 8,019.25 | 497.19 | 116.28 | 2,405.78 | 5,000.00 |
| ARMSTRONG, WILLIAM J | 09/28/07 | V720073 | 6,415.39 | 397.75 | 93.02 | 1,924.62 | 4,000.00 |
| ASHLEY, LARRY R | 11/29/06 | V2400015 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| ASHLEY, LARRY R | 08/24/07 | V1703 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| BADER, ADAM J | 09/28/07 | V720075 | 6,415.39 | 397.75 | 93.02 | 1,924.62 | 4,000.00 |
| BELL, JOHNNY L | 10/05/06 | V20060002 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |
| BELL, JOHNNY L | 11/29/06 | V2400002 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |
| BELL, JOHNNY L | 08/24/07 | V1704 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |
| BELLAMY, BENJAMIN A | 09/28/07 | V720125 | 6,415.39 | 397.75 | 93.02 | 1,924.62 | 4,000.00 |
| BLACKWOOD, CORDIS DALE | 04/27/07 | 10623 | 160.38 | 9.94 | 2.33 | 48.11 | 100.00 |
| BROWN, ARNOLD L | 07/20/07 | V70005 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| BROWN, PAUL J | 05/25/07 | V110005 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |
| BROWN, PAUL J | 08/24/07 | V1716 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| CASHMAN, KELLY D | 10/05/06 | V20060003 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| CASHMAN, KELLY D | 02/08/07 | 10484 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |
| CASHMAN, KELLY D | 08/24/07 | V1705 | 4,811.56 | 298.32 | 69.77 | 1,443.47 | 3,000.00 |
| COUP, MICHAEL J | 10/05/06 | V20060004 | 10,425.01 | 646.35 | 151.16 | 3,127.50 | 6,500.00 |
| COUP, MICHAEL J | 10/27/06 | V6220078 | 4,376.37 | - | 63.46 | 1,312.91 | 3,000.00 |
| COUP, MICHAEL J | 11/29/06 | V2400003 | 2,917.57 | - | 42.30 | 875.27 | 2,000.00 |
| COUP, MICHAEL J | 01/08/07 | 10446 | 3,881.31 | 240.64 | 56.28 | 1,164.39 | 2,420.00 |
| COUP, MICHAEL J | 02/09/07 | V7030372 | 8,821.17 | 546.91 | 127.91 | 2,646.35 | 5,500.00 |
| COUP, MICHAEL J | 07/20/07 | V70002 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| COUP, MICHAEL J | 08/24/07 | V1706 | 12,028.87 | 745.79 | 174.42 | 3,608.66 | 7,500.00 |
| DEJESUS, ANGEL | 11/09/06 | 10379 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| DEJESUS, ANGEL | 11/29/06 | V2400011 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| DEJESUS, ANGEL | 08/24/07 | V1713 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| DONALDSON, LARRY LOMAX | 11/29/06 | V2400004 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| DONALDSON, LARRY LOMAX | 08/03/07 | V716130 | 6,415.39 | 397.75 | 93.02 | 1,924.62 | 4,000.00 |
| DOTY, THERESA M | 02/20/07 | 10543 | 80.19 | 4.97 | 1.16 | 24.06 | 50.00 |
| EVERETT JR, VICTOR G | 08/24/07 | V1701 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| GADDIS, NOEL GREGORY | 08/24/07 | V1712 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| HENDRIX, SYLVIA G | 10/05/06 | V20060005 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |

Okaloosa County Sheriff's Office - Schedule B
Bonuses - October 1, 2003 through March 6, 2009
Fiscal Year Ended September 30, 2007 (continued)

| Name | Date | Check | Gross Bonus | FICA | Medicare | Federal Withholding | Net Bonus |
|----------------------|----------|-----------|-------------|----------|----------|---------------------|-----------|
| HENDRIX, SYLVIA G | 11/09/06 | 10368 | \$ 801.93 | \$ 49.72 | \$ 11.63 | \$ 240.58 | \$ 500.00 |
| HENDRIX, SYLVIA G | 11/29/06 | V2400005 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| HENDRIX, SYLVIA G | 08/24/07 | V1707 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| HOLCOMBE, RANDALL B | 10/05/06 | V20060012 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| HOLCOMBE, RANDALL B | 11/29/06 | V2400012 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| HOLCOMBE, RANDALL B | 08/24/07 | V1714 | 6,415.39 | 397.75 | 93.02 | 1,924.62 | 4,000.00 |
| HULL, MICHEAL S | 10/05/06 | V20060006 | 4,811.56 | 298.32 | 69.77 | 1,443.47 | 3,000.00 |
| HULL, MICHEAL S | 11/29/06 | V2400006 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| HULL, MICHEAL S | 08/24/07 | V1708 | 9,623.09 | 596.63 | 139.53 | 2,886.93 | 6,000.00 |
| HURST, SHARON EVELYN | 10/05/06 | V20060016 | 1,162.78 | 72.09 | 16.86 | 348.83 | 725.00 |
| IGRAM, JEFFREY S | 09/28/07 | V720138 | 6,415.39 | 397.75 | 93.02 | 1,924.62 | 4,000.00 |
| IRISH, SARAH M | 10/05/06 | V20060007 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |
| IRISH, SARAH M | 10/13/06 | 10323 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |
| IRISH, SARAH M | 08/17/07 | V717086 | 10,425.03 | 646.35 | 151.16 | 3,127.52 | 6,500.00 |
| JACKSON, JESSIE M | 10/05/06 | V20060008 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| JACKSON, JESSIE M | 11/29/06 | V2400007 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| JACKSON, JESSIE M | 08/03/07 | V716089 | 6,415.40 | 397.75 | 93.02 | 1,924.63 | 4,000.00 |
| JONES, MICHAEL F | 10/05/06 | V20060013 | 5,613.49 | 348.04 | 81.40 | 1,684.05 | 3,500.00 |
| JONES, MICHAEL F | 10/27/06 | 10348 | 737.77 | 45.74 | 10.70 | 221.33 | 460.00 |
| JONES, MICHAEL F | 11/29/06 | V2400013 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| JONES, MICHAEL F | 02/09/07 | V7030375 | 4,009.63 | 248.60 | 58.14 | 1,202.89 | 2,500.00 |
| JONES, MICHAEL F | 05/25/07 | V110004 | 11,226.95 | 696.07 | 162.79 | 3,368.09 | 7,000.00 |
| JONES, MICHAEL F | 08/24/07 | V1717 | 22,453.89 | 1,392.14 | 325.58 | 6,736.17 | 14,000.00 |
| KYE, CHARLES A | 10/24/06 | 10359 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |
| LASTER, ROBERT W | 09/28/07 | V720141 | 6,415.39 | 397.75 | 93.02 | 1,924.62 | 4,000.00 |
| MORGAN, JEFFREY A | 02/08/07 | 10485 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |
| NELSON JR, JOE D | 05/25/07 | V110006 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |
| NORRIS, SANDRA G | 10/05/06 | V20060009 | 8,019.25 | 497.19 | 116.28 | 2,405.78 | 5,000.00 |
| NORRIS, SANDRA G | 11/29/06 | V2400008 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| NORRIS, SANDRA G | 02/09/07 | V7030373 | 4,009.63 | 248.60 | 58.14 | 1,202.89 | 2,500.00 |
| NORRIS, SANDRA G | 05/25/07 | V110002 | 4,009.63 | 248.60 | 58.14 | 1,202.89 | 2,500.00 |
| NORRIS, SANDRA G | 07/20/07 | V70003 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| NORRIS, SANDRA G | 08/24/07 | V1709 | 8,019.25 | 497.19 | 116.28 | 2,405.78 | 5,000.00 |
| POPE, SHIRLEY L | 10/05/06 | V20060015 | 1,202.89 | 74.58 | 17.44 | 360.87 | 750.00 |
| SCHNIOPP, MARK S | 11/29/06 | V2400009 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| SCHNIOPP, MARK S | 08/03/07 | V716100 | 6,415.39 | 397.75 | 93.02 | 1,924.62 | 4,000.00 |
| STOTT, ROBIN M | 02/20/07 | 10540 | 160.39 | 9.94 | 2.33 | 48.12 | 100.00 |

Okaloosa County Sheriff's Office - Schedule B
Bonuses - October 1, 2003 through March 6, 2009
Fiscal Year Ended September 30, 2007 (continued)

| Name | Date | Check | Gross Bonus | FICA | Medicare | Federal Withholding | Net Bonus |
|-------------------------------|----------|-----------|----------------------|---------------------|--------------------|----------------------|----------------------|
| TOMASCHKO, LAUREN | 02/20/07 | 10542 | \$ 400.96 | \$ 24.86 | \$ 5.81 | \$ 120.29 | \$ 250.00 |
| WAGNER, PAULA NICOLE | 10/05/06 | V20060010 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| WAGNER, PAULA NICOLE | 08/24/07 | V1710 | 6,415.39 | 397.75 | 93.02 | 1,924.62 | 4,000.00 |
| WILSON, GEORGE I | 10/05/06 | V20060014 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| WILSON, GEORGE I | 10/13/06 | 10326 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |
| WILSON, GEORGE I | 11/29/06 | V2400014 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| WILSON, GEORGE I | 02/20/07 | 10541 | 40.10 | 2.49 | 0.58 | 12.03 | 25.00 |
| WILSON, GEORGE I | 08/24/07 | V1715 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| YACKS, JAMES DAVID | 10/05/06 | V20060011 | 6,415.39 | 397.75 | 93.02 | 1,924.62 | 4,000.00 |
| YACKS, JAMES DAVID | 11/29/06 | V2400010 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| YACKS, JAMES DAVID | 02/09/07 | V7030374 | 2,405.77 | 149.16 | 34.88 | 721.73 | 1,500.00 |
| YACKS, JAMES DAVID | 05/25/07 | V110003 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| YACKS, JAMES DAVID | 07/20/07 | V70004 | 8,019.25 | 497.19 | 116.28 | 2,405.78 | 5,000.00 |
| YACKS, JAMES DAVID | 08/24/07 | V1711 | 14,434.64 | 894.95 | 209.30 | 4,330.39 | 9,000.00 |
| YACKS, JAMES DAVID | 09/28/07 | V720102 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| Total Fiscal Year 2007 | | | \$ 362,921.22 | \$ 21,902.35 | \$ 5,262.37 | \$ 108,876.50 | \$ 226,880.00 |

Okaloosa County Sheriff's Office - Schedule B
Bonuses - October 1, 2003 through March 6, 2009
Fiscal Year Ended September 30, 2008

| Name | Date | Check | Gross Bonus | FICA | Medicare | Federal Withholding | Net Bonus |
|------------------------|----------|---------|-------------|----------|----------|---------------------|-----------|
| ABBOTT, MATTHEW D | 01/29/08 | 2008031 | \$ 801.93 | \$ 49.72 | \$ 11.63 | \$ 240.58 | \$ 500.00 |
| ADAMS, TERESA Y | 01/04/08 | V801070 | 6,415.39 | 397.75 | 93.02 | 1,924.62 | 4,000.00 |
| ADAMS, TERESA Y | 02/29/08 | V805069 | 9,623.08 | 596.63 | 139.53 | 2,886.92 | 6,000.00 |
| ADAMS, TERESA Y | 05/09/08 | V810071 | 4,811.56 | 298.32 | 69.77 | 1,443.47 | 3,000.00 |
| ADAMS, TERESA Y | 08/29/08 | V818071 | 8,019.25 | 497.19 | 116.28 | 2,405.78 | 5,000.00 |
| ADAMS, TERESA Y | 09/30/08 | V20001 | 4,811.55 | 298.32 | 69.77 | 1,443.43 | 3,000.03 |
| ASHLEY, LARRY R | 09/30/08 | V20002 | 9,623.09 | 596.63 | 139.53 | 2,886.93 | 6,000.00 |
| BAILEY, ASHLEY M | 01/29/08 | 2008030 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |
| BAILEY, ASHLEY M | 09/30/08 | V20003 | 4,811.56 | 298.32 | 69.77 | 1,443.47 | 3,000.00 |
| BARRINEAU, DEBRA A | 09/30/08 | V20004 | 11,226.95 | 696.07 | 162.79 | 3,368.09 | 7,000.00 |
| BELL, JOHNNY L | 11/21/07 | V724079 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| BELL, JOHNNY L | 09/30/08 | V20005 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| BELLAMY, BENJAMIN A | 09/30/08 | V20006 | 6,415.39 | 397.75 | 93.02 | 1,924.62 | 4,000.00 |
| BROWN, PAUL J | 04/11/08 | 2008161 | 481.16 | 29.83 | 6.98 | 144.35 | 300.00 |
| BROWN, PAUL J | 09/30/08 | V20007 | 8,019.25 | 497.19 | 116.28 | 2,405.78 | 5,000.00 |
| CARD, MICHAEL S | 12/07/07 | V725154 | 6,415.39 | 397.75 | 93.02 | 1,924.62 | 4,000.00 |
| CASHMAN, KELLY D | 11/21/07 | V724080 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| CASHMAN, KELLY D | 05/09/08 | V810079 | 2,405.77 | 149.16 | 34.88 | 721.73 | 1,500.00 |
| CASHMAN, KELLY D | 08/29/08 | V818078 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| CASHMAN, KELLY D | 09/30/08 | V20008 | 6,415.39 | 397.75 | 93.02 | 1,924.62 | 4,000.00 |
| COKONOUGH, BRIAN | 04/25/08 | 2008175 | 320.77 | 19.89 | 4.65 | 96.23 | 200.00 |
| COUP, MICHAEL J | 01/04/08 | V801079 | 6,415.39 | 397.75 | 93.02 | 1,924.62 | 4,000.00 |
| COUP, MICHAEL J | 05/09/08 | V810082 | 4,811.56 | 298.32 | 69.77 | 1,443.47 | 3,000.00 |
| COUP, MICHAEL J | 09/30/08 | V20009 | 11,226.95 | 696.07 | 162.79 | 3,368.09 | 7,000.00 |
| DAVIS, MARY J | 09/30/08 | V20010 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| DEJESUS, ANGEL | 11/21/07 | V724120 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| DEJESUS, ANGEL | 07/02/08 | 2008247 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| DEJESUS, ANGEL | 09/04/08 | 10892 | 4,811.56 | 298.32 | 69.77 | 1,443.47 | 3,000.00 |
| DONALDSON, LARRY LOMAX | 11/21/07 | V724139 | 4,811.56 | 298.32 | 69.77 | 1,443.47 | 3,000.00 |
| DONALDSON, LARRY LOMAX | 04/11/08 | 2008153 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |
| DONALDSON, LARRY LOMAX | 09/30/08 | V20011 | 17,642.35 | 1,093.83 | 255.81 | 5,292.71 | 11,000.00 |
| EUBANKS, JOHNNY MARK | 04/11/08 | 2008158 | 481.16 | 29.83 | 6.98 | 144.35 | 300.00 |
| EVERETT JR, VICTOR G | 09/30/08 | V20012 | 4,811.56 | 298.32 | 69.77 | 1,443.47 | 3,000.00 |
| FINN, CLAUDIA J | 09/30/08 | V20013 | 6,415.39 | 397.75 | 93.02 | 1,924.62 | 4,000.00 |
| GADDIS, NOEL GREGORY | 09/30/08 | V20014 | 8,019.25 | 497.19 | 116.28 | 2,405.78 | 5,000.00 |
| HENDRIX, SYLVIA G | 11/21/07 | V724087 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| HENDRIX, SYLVIA G | 09/30/08 | V20015 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |

Okaloosa County Sheriff's Office - Schedule B
Bonuses - October 1, 2003 through March 6, 2009
Fiscal Year Ended September 30, 2008 (continued)

| Name | Date | Check | Gross Bonus | FICA | Medicare | Federal Withholding | Net Bonus |
|------------------------|----------|---------|-------------|-----------|-----------|---------------------|-------------|
| HOLCOMBE, RANDALL B | 11/21/07 | 10855 | \$ 9,623.09 | \$ 596.63 | \$ 139.53 | \$ 2,886.93 | \$ 6,000.00 |
| HOLCOMBE, RANDALL B | 01/11/08 | V2002 | 8,019.25 | 497.19 | 116.28 | 2,405.78 | 5,000.00 |
| HOLCOMBE, RANDALL B | 02/29/08 | 2008106 | 5,613.47 | 348.04 | 81.40 | 1,684.03 | 3,500.00 |
| HOLCOMBE, RANDALL B | 08/29/08 | 2008292 | 6,415.39 | 397.75 | 93.02 | 1,924.62 | 4,000.00 |
| HOLCOMBE, RANDALL B | 09/30/08 | V20016 | 8,019.25 | 497.19 | 116.28 | 2,405.78 | 5,000.00 |
| HULL, MICHEAL S | 09/30/08 | V20017 | 8,019.25 | 497.19 | 116.28 | 2,405.78 | 5,000.00 |
| HURST, SHARON EVELYN | 11/21/07 | V724179 | 1,900.57 | 117.84 | 27.56 | 570.17 | 1,185.00 |
| IRISH, SARAH M | 11/21/07 | V724089 | 8,019.25 | 497.19 | 116.28 | 2,405.78 | 5,000.00 |
| IRISH, SARAH M | 12/07/07 | V725086 | 6,415.39 | 397.75 | 93.02 | 1,924.62 | 4,000.00 |
| IRISH, SARAH M | 03/14/08 | V806084 | 5,613.49 | 348.04 | 81.40 | 1,684.05 | 3,500.00 |
| IRISH, SARAH M | 04/11/08 | 2008146 | 481.16 | 29.83 | 6.98 | 144.35 | 300.00 |
| JACKSON, JESSIE M | 11/21/07 | V724091 | 4,811.56 | 298.32 | 69.77 | 1,443.47 | 3,000.00 |
| JACKSON, JESSIE M | 09/30/08 | V20018 | 8,019.25 | 497.19 | 116.28 | 2,405.78 | 5,000.00 |
| KACHLINE, WILLIAM N | 11/21/07 | V724122 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| KING, DANA S | 11/21/07 | V724056 | 2,502.00 | 155.12 | 36.28 | 750.60 | 1,560.00 |
| LAPEE, KENNETH W | 04/25/08 | 2008176 | 320.77 | 19.89 | 4.65 | 96.23 | 200.00 |
| LEAVINS, KENNETH W | 04/11/08 | 2008151 | 481.16 | 29.83 | 6.98 | 144.35 | 300.00 |
| LYDSTON, JEFFREY P | 04/11/08 | 2008147 | 481.16 | 29.83 | 6.98 | 144.35 | 300.00 |
| MURRAY, KATHY C | 09/30/08 | V20019 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| NICHOLS, DEBORAH J | 11/21/07 | V724192 | 2,502.00 | 155.12 | 36.28 | 750.60 | 1,560.00 |
| NICHOLS, DEBORAH J | 04/11/08 | 2008159 | 481.16 | 29.83 | 6.98 | 144.35 | 300.00 |
| NICHOLSON, MICHELE E | 09/30/08 | V20020 | 4,811.56 | 298.32 | 69.77 | 1,443.47 | 3,000.00 |
| NIX, CHARLES A | 04/25/08 | 2008174 | 320.77 | 19.89 | 4.65 | 96.23 | 200.00 |
| NORRIS, SANDRA G | 11/21/07 | V724098 | 6,415.39 | 397.75 | 93.02 | 1,924.62 | 4,000.00 |
| NORRIS, SANDRA G | 02/29/08 | V805092 | 8,019.25 | 497.19 | 116.28 | 2,405.78 | 5,000.00 |
| NORRIS, SANDRA G | 05/09/08 | V810097 | 3,392.15 | 210.31 | 49.19 | 1,017.65 | 2,115.00 |
| NORRIS, SANDRA G | 08/29/08 | V818091 | 6,415.39 | 397.75 | 93.02 | 1,924.62 | 4,000.00 |
| NORRIS, SANDRA G | 09/30/08 | V20021 | 14,434.65 | 894.95 | 209.30 | 4,330.40 | 9,000.00 |
| PIFER, ROBERTA L | 09/30/08 | V20022 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| POND, KRISTIN J | 04/11/08 | 2008156 | 481.16 | 29.83 | 6.98 | 144.35 | 300.00 |
| RODRIGUEZ, CATHERINE A | 01/18/08 | V802096 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| ROMINGER, MARY C | 03/28/08 | V807095 | 641.55 | 39.78 | 9.30 | 192.47 | 400.00 |
| ROMINGER, MARY C | 09/30/08 | V20023 | 8,019.25 | 497.19 | 116.28 | 2,405.78 | 5,000.00 |
| SCHNIEPP, MARK S | 11/21/07 | V724102 | 4,811.56 | 298.32 | 69.77 | 1,443.47 | 3,000.00 |
| SCHNIEPP, MARK S | 04/11/08 | 2008148 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |
| SCHNIEPP, MARK S | 09/30/08 | V20024 | 17,642.35 | 1,093.83 | 255.81 | 5,292.71 | 11,000.00 |
| THOMPSON, EDDIE T | 01/04/08 | V801115 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |

Okaloosa County Sheriff's Office - Schedule B
Bonuses - October 1, 2003 through March 6, 2009
Fiscal Year Ended September 30, 2008 (continued)

| Name | Date | Check | Gross Bonus | FICA | Medicare | Federal Withholding | Net Bonus |
|-------------------------------|----------|---------|----------------------|---------------------|--------------------|----------------------|----------------------|
| THORNTON, SABRA A | 03/17/08 | 2008131 | \$ 8,019.25 | \$ 497.19 | \$ 116.28 | \$ 2,405.78 | \$ 5,000.00 |
| THORNTON, SABRA A | 09/30/08 | V20025 | 6,415.39 | 397.75 | 93.02 | 1,924.62 | 4,000.00 |
| WAGNER, PAULA NICOLE | 11/21/07 | V724104 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| WAGNER, PAULA NICOLE | 04/11/08 | 2008150 | 481.16 | 29.83 | 6.98 | 144.35 | 300.00 |
| WAGNER, PAULA NICOLE | 09/30/08 | V20026 | 12,830.80 | 795.51 | 186.05 | 3,849.24 | 8,000.00 |
| WASDEN, TONY L | 04/11/08 | 2008160 | 481.16 | 29.83 | 6.98 | 144.35 | 300.00 |
| WASDEN, TONY L | 09/30/08 | V20027 | 8,019.25 | 497.19 | 116.28 | 2,405.78 | 5,000.00 |
| WELLS, NATALIE K | 09/30/08 | V20028 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| WILSON, GEORGE I | 11/21/07 | V724127 | 4,811.56 | 298.32 | 69.77 | 1,443.47 | 3,000.00 |
| WILSON, GEORGE I | 05/23/08 | V811117 | 6,415.39 | 397.75 | 93.02 | 1,924.62 | 4,000.00 |
| WILSON, GEORGE I | 08/15/08 | 2008277 | 6,415.39 | 397.75 | 93.02 | 1,924.62 | 4,000.00 |
| WILSON, GEORGE I | 09/30/08 | V20029 | 14,434.65 | 894.95 | 209.30 | 4,330.40 | 9,000.00 |
| YACKS, JAMES DAVID | 10/12/07 | V721102 | 2,686.44 | 166.56 | 38.95 | 805.93 | 1,675.00 |
| YACKS, JAMES DAVID | 11/09/07 | V723101 | 2,646.35 | 164.07 | 38.37 | 793.91 | 1,650.00 |
| YACKS, JAMES DAVID | 11/21/07 | V724108 | 11,068.02 | 587.05 | 160.49 | 3,320.41 | 7,000.07 |
| YACKS, JAMES DAVID | 02/29/08 | V805099 | 12,830.80 | 795.51 | 186.05 | 3,849.24 | 8,000.00 |
| YACKS, JAMES DAVID | 03/14/08 | V806100 | 9,623.09 | 596.63 | 139.53 | 2,886.93 | 6,000.00 |
| YACKS, JAMES DAVID | 05/09/08 | V810106 | 2,405.77 | 149.16 | 34.88 | 721.73 | 1,500.00 |
| YACKS, JAMES DAVID | 08/15/08 | 2008275 | 6,415.39 | 397.75 | 93.02 | 1,924.62 | 4,000.00 |
| YACKS, JAMES DAVID | 08/29/08 | V818099 | 12,830.80 | 795.51 | 186.05 | 3,849.24 | 8,000.00 |
| YACKS, JAMES DAVID | 09/30/08 | V20030 | 4,811.56 | 298.32 | 69.77 | 1,443.47 | 3,000.00 |
| Total Fiscal Year 2008 | | | \$ 504,163.71 | \$ 31,158.96 | \$ 7,310.38 | \$ 151,249.27 | \$ 314,445.10 |

Okaloosa County Sheriff's Office - Schedule B
Bonuses - Fiscal Year 2004 through March 6, 2009
Fiscal Year Ended September 30, 2009 (through March 6, 2009)

| Name | Date | Check | Gross Bonus | FICA | Medicare | Federal Withholding | Net Bonus |
|------------------------|----------|---------|-------------|-----------|----------|---------------------|-------------|
| ADAMS, TERESA Y | 01/02/09 | V901073 | \$ 3,608.67 | \$ 223.74 | \$ 52.33 | \$ 1,082.60 | \$ 2,250.00 |
| ADAMS, TERESA Y | 02/13/09 | V904072 | 4,813.98 | 298.47 | 69.80 | 1,444.19 | 3,001.52 |
| ASHLEY, LARRY R | 12/19/08 | V826076 | 3,282.27 | - | 47.59 | 984.68 | 2,250.00 |
| BADER, ADAM J | 12/19/08 | V826078 | 2,004.81 | 124.30 | 29.07 | 601.44 | 1,250.00 |
| BAILEY, ASHLEY M | 12/19/08 | V826080 | 2,004.81 | 124.30 | 29.07 | 601.44 | 1,250.00 |
| BARRINEAU, DEBRA A | 12/19/08 | V826082 | 2,004.81 | 124.30 | 29.07 | 601.44 | 1,250.00 |
| BELL, JOHNNY L | 12/19/08 | V826084 | 1,202.89 | 74.58 | 17.44 | 360.87 | 750.00 |
| BELLAMY, BENJAMIN A | 12/19/08 | V826155 | 2,806.74 | 174.02 | 40.70 | 842.02 | 1,750.00 |
| BROWN, BOBBY D | 10/10/08 | V821117 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| BROWN, BOBBY D | 12/19/08 | V826133 | 1,202.89 | 74.58 | 17.44 | 360.87 | 750.00 |
| BROWN, PAUL J | 12/19/08 | V826010 | 2,806.74 | 174.02 | 40.70 | 842.02 | 1,750.00 |
| CASHMAN, KELLY D | 12/19/08 | V826087 | 2,004.81 | 124.30 | 29.07 | 601.44 | 1,250.00 |
| CASHMAN, KELLY D | 01/16/09 | V902082 | 8,019.25 | 497.19 | 116.28 | 2,405.78 | 5,000.00 |
| COUP, MICHAEL J | 01/02/09 | V901084 | 3,608.67 | 223.74 | 52.33 | 1,082.60 | 2,250.00 |
| DAVIS, MARY J | 12/19/08 | V826091 | 2,004.81 | 124.30 | 29.07 | 601.44 | 1,250.00 |
| DEJESUS, ANGEL | 10/10/08 | V821120 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| DEJESUS, ANGEL | 12/19/08 | V826136 | 2,806.74 | 174.02 | 40.70 | 842.02 | 1,750.00 |
| DEJESUS, ANGEL | 01/16/09 | V1003 | 9,623.09 | 596.63 | 139.53 | 2,886.93 | 6,000.00 |
| DONALDSON, LARRY LOMAX | 12/19/08 | V826093 | 3,282.27 | - | 47.59 | 984.68 | 2,250.00 |
| FOUNTAIN JR, DONALD C | 01/16/09 | V902003 | 4,811.56 | 298.32 | 69.77 | 1,443.47 | 3,000.00 |
| GADDIS, NOEL GREGORY | 12/19/08 | V826128 | 2,806.74 | 174.02 | 40.70 | 842.02 | 1,750.00 |
| GAY, RONALD J | 10/10/08 | V821088 | 320.77 | 19.89 | 4.65 | 96.23 | 200.00 |
| GRAPPONE, ROBERT A | 02/04/09 | 2009054 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |
| HENDRIX, SYLVIA G | 12/19/08 | V826096 | 1,202.89 | 74.58 | 17.44 | 360.87 | 750.00 |
| HOLCOMBE, RANDALL B | 10/10/08 | 2008346 | 11,177.01 | 661.85 | 162.07 | 3,353.09 | 7,000.00 |
| HOLCOMBE, RANDALL B | 01/02/09 | 2009007 | 2,806.74 | 174.02 | 40.70 | 842.02 | 1,750.00 |
| HOLCOMBE, RANDALL B | 01/16/09 | 2009026 | 24,057.74 | 1,491.58 | 348.84 | 7,217.32 | 15,000.00 |
| HULL, MICHEAL S | 10/10/08 | V821091 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| HULL, MICHEAL S | 12/19/08 | V826098 | 3,341.03 | 40.28 | 48.44 | 1,002.31 | 2,250.00 |
| IGRAM, JEFFREY S | 10/10/08 | V821150 | 4,811.56 | 298.32 | 69.77 | 1,443.47 | 3,000.00 |
| IGRAM, JEFFREY S | 12/19/08 | V826169 | 2,004.81 | 124.30 | 29.07 | 601.44 | 1,250.00 |
| JACKSON, JESSIE M | 12/19/08 | V826101 | 2,806.74 | 174.02 | 40.70 | 842.02 | 1,750.00 |
| JACKSON, JESSIE M | 02/13/09 | V904091 | 1,603.86 | 99.44 | 23.26 | 481.16 | 1,000.00 |
| JERARD, WILLIAM S | 10/10/08 | V821168 | 450.00 | 27.90 | 6.52 | 45.00 | 370.58 |
| KACHLINE, WILLIAM N | 10/10/08 | V821122 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| KACHLINE, WILLIAM N | 12/19/08 | V826138 | 1,202.89 | 74.58 | 17.44 | 360.87 | 750.00 |
| LASTER, ROBERT W | 12/19/08 | V826172 | 2,004.81 | 124.30 | 29.07 | 601.44 | 1,250.00 |

Okaloosa County Sheriff's Office - Schedule B
Bonuses - Fiscal Year 2004 through March 6, 2009
Fiscal Year Ended September 30, 2009 (through March 6, 2009) (continued)

| Name | Date | Check | Gross Bonus | FICA | Medicaid | Federal Withholding | Net Bonus |
|---|----------|---------|------------------------|---------------------|---------------------|----------------------|----------------------|
| MILLER, MICHAEL | 02/04/09 | 2009053 | \$ 801.93 | \$ 49.72 | \$ 11.63 | \$ 240.58 | \$ 500.00 |
| MOSTERD, JAN | 10/10/08 | V821124 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| MOSTERD, JAN | 12/19/08 | V826140 | 1,202.89 | 74.58 | 17.44 | 360.87 | 750.00 |
| MURRAY, KATHY C | 12/19/08 | V826106 | 1,202.89 | 74.58 | 17.44 | 360.87 | 750.00 |
| NICHOLSON, MICHELE E | 10/10/08 | V821099 | 4,811.56 | 298.32 | 69.77 | 1,443.47 | 3,000.00 |
| NICHOLSON, MICHELE E | 12/19/08 | V826108 | 2,004.81 | 124.30 | 29.07 | 601.44 | 1,250.00 |
| NICHOLSON, MICHELE E | 01/16/09 | V1001 | 4,811.56 | 298.32 | 69.77 | 1,443.47 | 3,000.00 |
| NORRIS, SANDRA G | 12/19/08 | V826110 | 2,552.89 | - | 37.02 | 765.87 | 1,750.00 |
| NORRIS, SANDRA G | 01/16/09 | V902097 | 8,019.25 | 497.19 | 116.28 | 2,405.78 | 5,000.00 |
| PIFER, ROBERTA L | 12/19/08 | V826113 | 2,004.81 | 124.30 | 29.07 | 601.44 | 1,250.00 |
| PIFER, ROBERTA L | 01/16/09 | V1002 | 4,811.56 | 298.32 | 69.77 | 1,443.47 | 3,000.00 |
| ROBINSON, TRAVIS E | 02/16/09 | 2009094 | 801.93 | 49.72 | 11.63 | 240.58 | 500.00 |
| ROMINGER, MARY C | 12/19/08 | V826115 | 2,806.74 | 174.02 | 40.70 | 842.02 | 1,750.00 |
| SCHNIEPP, MARK S | 10/10/08 | V821160 | 4,811.56 | 298.32 | 69.77 | 1,443.47 | 3,000.00 |
| SCHNIEPP, MARK S | 11/21/08 | 2008409 | 291.76 | - | 4.23 | 87.53 | 200.00 |
| SCHNIEPP, MARK S | 01/02/09 | V901154 | 3,608.67 | 223.74 | 52.33 | 1,082.60 | 2,250.00 |
| SMITH, ANNIE P | 12/19/08 | 2008431 | 2,004.81 | 124.30 | 29.07 | 601.44 | 1,250.00 |
| THOMPSON, EDDIE T | 10/10/08 | V821126 | 3,207.70 | 198.88 | 46.51 | 962.31 | 2,000.00 |
| THOMPSON, EDDIE T | 12/19/08 | V826142 | 1,202.89 | 74.58 | 17.44 | 360.87 | 750.00 |
| THORNTON, SABRA A | 12/19/08 | V826399 | 13,472.35 | 835.29 | 195.35 | 4,041.71 | 8,400.00 |
| WAGNER, PAULA NICOLE | 12/19/08 | V826118 | 2,004.81 | 124.30 | 29.07 | 601.44 | 1,250.00 |
| WAGNER, PAULA NICOLE | 01/16/09 | V902103 | 24,057.74 | 1,491.58 | 348.84 | 7,217.32 | 15,000.00 |
| WASDEN, TONY L | 10/10/08 | V821246 | 4,811.56 | 298.32 | 69.77 | 1,443.47 | 3,000.00 |
| WASDEN, TONY L | 01/02/09 | V901240 | 2,806.74 | 174.02 | 40.70 | 842.02 | 1,750.00 |
| WELLS, NATALIE K | 12/19/08 | V826120 | 2,004.81 | 124.30 | 29.07 | 601.44 | 1,250.00 |
| WILSON, GEORGE I | 11/07/08 | V823118 | 8,019.25 | 497.19 | 116.28 | 2,405.78 | 5,000.00 |
| WILSON, GEORGE I | 12/19/08 | V826144 | 2,552.89 | - | 37.02 | 765.87 | 1,750.00 |
| WILSON, GEORGE I | 01/16/09 | V902124 | 24,057.74 | 1,491.58 | 348.84 | 7,217.32 | 15,000.00 |
| YACKS, JAMES DAVID | 10/10/08 | V821108 | 13,355.72 | 155.34 | 193.66 | 4,006.72 | 9,000.00 |
| YACKS, JAMES DAVID | 01/02/09 | V901106 | 2,806.74 | 174.02 | 40.70 | 842.02 | 1,750.00 |
| YACKS, JAMES DAVID | 01/16/09 | V902107 | 24,057.74 | 1,491.58 | 348.84 | 7,217.32 | 15,000.00 |
| YOUNG, ROBERT A | 12/19/08 | V826146 | 1,202.89 | 74.58 | 17.44 | 360.87 | 750.00 |
| Total Fiscal Year 2009 | | | \$ 313,905.18 | \$ 17,849.86 | \$ 4,551.67 | \$ 94,081.55 | \$ 197,422.10 |
| Total for Fiscal Years 2004 - 2009 | | | \$ 1,351,731.04 | \$ 81,497.13 | \$ 19,600.23 | \$ 405,014.17 | \$ 845,619.51 |

SCHEDULE C

Okaloosa County Sheriff's Office - Schedule C
Bonuses (Gross and Net) - October 1, 2003 through March 6, 2009
Employee and Fiscal Year (high to low)

| Employee Name | Fiscal Year | | Gross Bonus | Cash to Employee |
|-----------------------------------|--------------------|-----------|--------------------|-------------------------|
| YACKS, JAMES DAVID | 2006 | \$ | 8,019.24 | \$ 5,000.00 |
| | 2007 | | 36,086.63 | 22,500.00 |
| | 2008 | | 65,318.22 | 40,825.07 |
| | 2009 | | 40,220.20 | 25,750.00 |
| YACKS, JAMES DAVID Total | | \$ | 149,644.29 | \$ 94,075.07 |
| ADAMS, TERESA Y | 2004 | \$ | 1,202.89 | \$ 750.00 |
| | 2005 | | 11,226.95 | 7,000.00 |
| | 2006 | | 12,838.42 | 8,004.75 |
| | 2007 | | 41,465.05 | 26,000.00 |
| | 2008 | | 33,680.83 | 21,000.03 |
| | 2009 | | 8,422.65 | 5,251.52 |
| ADAMS, TERESA Y Total | | \$ | 108,836.79 | \$ 68,006.30 |
| COUP, MICHAEL J | 2004 | \$ | 1,202.89 | \$ 750.00 |
| | 2005 | | 8,019.25 | 5,000.00 |
| | 2006 | | 28,067.35 | 17,500.00 |
| | 2007 | | 44,054.16 | 27,920.00 |
| | 2008 | | 22,453.90 | 14,000.00 |
| | 2009 | | 3,608.67 | 2,250.00 |
| COUP, MICHAEL J Total | | \$ | 107,406.22 | \$ 67,420.00 |
| NORRIS, SANDRA G | 2005 | \$ | 8,019.25 | \$ 5,000.00 |
| | 2006 | | 9,623.10 | 6,000.00 |
| | 2007 | | 30,473.16 | 19,000.00 |
| | 2008 | | 38,676.83 | 24,115.00 |
| | 2009 | | 10,572.14 | 6,750.00 |
| NORRIS, SANDRA G Total | | \$ | 97,364.48 | \$ 60,865.00 |
| HOLCOMBE, RANDALL B | 2004 | \$ | 1,202.89 | \$ 750.00 |
| | 2005 | | 4,811.56 | 3,000.00 |
| | 2007 | | 11,226.95 | 7,000.00 |
| | 2008 | | 37,690.45 | 23,500.00 |
| | 2009 | | 38,041.49 | 23,750.00 |
| HOLCOMBE, RANDALL B Total | | \$ | 92,973.34 | \$ 58,000.00 |
| WILSON, GEORGE I | 2005 | \$ | 1,603.86 | \$ 1,000.00 |
| | 2007 | | 7,257.45 | 4,525.00 |
| | 2008 | | 32,076.99 | 20,000.00 |
| | 2009 | | 34,629.88 | 21,750.00 |
| WILSON, GEORGE I Total | | \$ | 75,568.18 | \$ 47,275.00 |
| WAGNER, PAULA NICOLE | 2004 | \$ | 801.93 | \$ 500.00 |
| | 2005 | | 1,603.86 | 1,000.00 |
| | 2007 | | 9,623.09 | 6,000.00 |
| | 2008 | | 16,519.66 | 10,300.00 |
| | 2009 | | 26,062.55 | 16,250.00 |
| WAGNER, PAULA NICOLE Total | | \$ | 54,611.09 | \$ 34,050.00 |

Okaloosa County Sheriff's Office - Schedule C
Bonuses (Gross and Net) - October 1, 2003 through March 6, 2009
Employee and Fiscal Year (high to low) (continued)

| Employee Name | Fiscal Year | | Gross Bonus | Cash to Employee |
|-------------------------------------|--------------------|-----------|--------------------|-------------------------|
| SCHNIEPP, MARK S | 2006 | \$ | 11,226.97 | \$ 7,000.00 |
| | 2007 | | 9,623.09 | 6,000.00 |
| | 2008 | | 23,255.84 | 14,500.00 |
| | 2009 | | 8,711.99 | 5,450.00 |
| SCHNIEPP, MARK S Total | | \$ | 52,817.89 | \$ 32,950.00 |
| JONES, MICHAEL F | 2006 | \$ | 4,811.56 | \$ 3,000.00 |
| | 2007 | | 45,645.59 | 28,460.00 |
| JONES, MICHAEL F Total | | \$ | 50,457.15 | \$ 31,460.00 |
| DONALDSON, LARRY LOMAX | 2006 | \$ | 1,603.86 | \$ 1,000.00 |
| | 2007 | | 9,623.09 | 6,000.00 |
| | 2008 | | 23,255.84 | 14,500.00 |
| | 2009 | | 3,282.27 | 2,250.00 |
| DONALDSON, LARRY LOMAX Total | | \$ | 37,765.06 | \$ 23,750.00 |
| HULL, MICHEAL S | 2004 | \$ | 1,202.89 | \$ 750.00 |
| | 2006 | | 1,603.86 | 1,000.00 |
| | 2007 | | 17,642.35 | 11,000.00 |
| | 2008 | | 8,019.25 | 5,000.00 |
| | 2009 | | 4,944.89 | 3,250.00 |
| HULL, MICHEAL S Total | | \$ | 33,413.24 | \$ 21,000.00 |
| JACKSON, JESSIE M | 2004 | \$ | 1,202.89 | \$ 750.00 |
| | 2005 | | 3,207.70 | 2,000.00 |
| | 2007 | | 11,226.96 | 7,000.00 |
| | 2008 | | 12,830.81 | 8,000.00 |
| | 2009 | | 4,410.60 | 2,750.00 |
| JACKSON, JESSIE M Total | | \$ | 32,878.96 | \$ 20,500.00 |
| IRISH, SARAH M | 2007 | \$ | 12,028.89 | \$ 7,500.00 |
| | 2008 | | 20,529.29 | 12,800.00 |
| IRISH, SARAH M Total | | \$ | 32,558.18 | \$ 20,300.00 |
| CASHMAN, KELLY D | 2007 | \$ | 7,217.35 | \$ 4,500.00 |
| | 2008 | | 15,236.56 | 9,500.00 |
| | 2009 | | 10,024.06 | 6,250.00 |
| CASHMAN, KELLY D Total | | \$ | 32,477.97 | \$ 20,250.00 |
| DEJESUS, ANGEL | 2007 | \$ | 6,415.42 | \$ 4,000.00 |
| | 2008 | | 9,623.12 | 6,000.00 |
| | 2009 | | 15,637.53 | 9,750.00 |
| DEJESUS, ANGEL Total | | \$ | 31,676.07 | \$ 19,750.00 |
| THORNTON, SABRA A | 2008 | \$ | 14,434.64 | \$ 9,000.00 |
| | 2009 | | 13,472.35 | 8,400.00 |
| THORNTON, SABRA A Total | | \$ | 27,906.99 | \$ 17,400.00 |
| NICHOLSON, MICHELE E | 2006 | \$ | 8,019.25 | \$ 5,000.00 |
| | 2008 | | 4,811.56 | 3,000.00 |
| | 2009 | | 11,627.93 | 7,250.00 |
| NICHOLSON, MICHELE E Total | | \$ | 24,458.74 | \$ 15,250.00 |

Okaloosa County Sheriff's Office - Schedule C
Bonuses (Gross and Net) - October 1, 2003 through March 6, 2009
Employee and Fiscal Year (high to low) (continued)

| Employee Name | Fiscal Year | | Gross Bonus | Cash to Employee |
|-----------------------------------|--------------------|-----------|--------------------|-------------------------|
| ASHLEY, LARRY R | 2006 | \$ | 1,603.86 | \$ 1,000.00 |
| | 2007 | | 6,415.40 | 4,000.00 |
| | 2008 | | 9,623.09 | 6,000.00 |
| | 2009 | | 3,282.27 | 2,250.00 |
| ASHLEY, LARRY R Total | | \$ | 20,924.62 | \$ 13,250.00 |
| WASDEN, TONY L | 2008 | \$ | 8,500.41 | \$ 5,300.00 |
| | 2009 | | 7,618.30 | 4,750.00 |
| WASDEN, TONY L Total | | \$ | 16,118.71 | \$ 10,050.00 |
| BELLAMY, BENJAMIN A | 2007 | \$ | 6,415.39 | \$ 4,000.00 |
| | 2008 | | 6,415.39 | 4,000.00 |
| | 2009 | | 2,806.74 | 1,750.00 |
| BELLAMY, BENJAMIN A Total | | \$ | 15,637.52 | \$ 9,750.00 |
| BROWN, PAUL J | 2007 | \$ | 4,009.63 | \$ 2,500.00 |
| | 2008 | | 8,500.41 | 5,300.00 |
| | 2009 | | 2,806.74 | 1,750.00 |
| BROWN, PAUL J Total | | \$ | 15,316.78 | \$ 9,550.00 |
| GADDIS, NOEL GREGORY | 2007 | \$ | 3,207.70 | \$ 2,000.00 |
| | 2008 | | 8,019.25 | 5,000.00 |
| | 2009 | | 2,806.74 | 1,750.00 |
| GADDIS, NOEL GREGORY Total | | \$ | 14,033.69 | \$ 8,750.00 |
| BARRINEAU, DEBRA A | 2008 | \$ | 11,226.95 | \$ 7,000.00 |
| | 2009 | | 2,004.81 | 1,250.00 |
| BARRINEAU, DEBRA A Total | | \$ | 13,231.76 | \$ 8,250.00 |
| IGRAM, JEFFREY S | 2007 | \$ | 6,415.39 | \$ 4,000.00 |
| | 2009 | | 6,816.37 | 4,250.00 |
| IGRAM, JEFFREY S Total | | \$ | 13,231.76 | \$ 8,250.00 |
| ROMINGER, MARY C | 2004 | \$ | 1,202.89 | \$ 750.00 |
| | 2008 | | 8,660.80 | 5,400.00 |
| | 2009 | | 2,806.74 | 1,750.00 |
| ROMINGER, MARY C Total | | \$ | 12,670.43 | \$ 7,900.00 |
| HENDRIX, SYLVIA G | 2004 | \$ | 801.93 | \$ 500.00 |
| | 2007 | | 4,811.58 | 3,000.00 |
| | 2008 | | 4,811.56 | 3,000.00 |
| | 2009 | | 1,202.89 | 750.00 |
| HENDRIX, SYLVIA G Total | | \$ | 11,627.96 | \$ 7,250.00 |
| PIFER, ROBERTA L | 2006 | \$ | 801.93 | \$ 500.00 |
| | 2008 | | 3,207.70 | 2,000.00 |
| | 2009 | | 6,816.37 | 4,250.00 |
| PIFER, ROBERTA L Total | | \$ | 10,826.00 | \$ 6,750.00 |

Okaloosa County Sheriff's Office - Schedule C
Bonuses (Gross and Net) - October 1, 2003 through March 6, 2009
Employee and Fiscal Year (high to low) (continued)

| Employee Name | Fiscal Year | | Gross Bonus | | Cash to Employee |
|-----------------------------------|--------------------|-----------|--------------------|-----------|-------------------------|
| WELLS, NATALIE K | 2004 | \$ | 801.93 | \$ | 500.00 |
| | 2005 | | 3,207.70 | | 2,000.00 |
| | 2008 | | 3,207.70 | | 2,000.00 |
| | 2009 | | 2,004.81 | | 1,250.00 |
| WELLS, NATALIE K Total | | \$ | 9,222.14 | \$ | 5,750.00 |
| LASTER, ROBERT W | 2007 | \$ | 6,415.39 | \$ | 4,000.00 |
| | 2009 | | 2,004.81 | | 1,250.00 |
| LASTER, ROBERT W Total | | \$ | 8,420.20 | \$ | 5,250.00 |
| BADER, ADAM J | 2007 | \$ | 6,415.39 | \$ | 4,000.00 |
| | 2009 | | 2,004.81 | | 1,250.00 |
| BADER, ADAM J Total | | \$ | 8,420.20 | \$ | 5,250.00 |
| BELL, JOHNNY L | 2007 | \$ | 2,405.79 | \$ | 1,500.00 |
| | 2008 | | 4,811.56 | | 3,000.00 |
| | 2009 | | 1,202.89 | | 750.00 |
| BELL, JOHNNY L Total | | \$ | 8,420.24 | \$ | 5,250.00 |
| EVERETT JR, VICTOR G | 2007 | \$ | 3,207.70 | \$ | 2,000.00 |
| | 2008 | | 4,811.56 | | 3,000.00 |
| EVERETT JR, VICTOR G Total | | \$ | 8,019.26 | \$ | 5,000.00 |
| DAVIS, MARY J | 2004 | \$ | 801.93 | \$ | 500.00 |
| | 2005 | | 1,603.86 | | 1,000.00 |
| | 2008 | | 3,207.70 | | 2,000.00 |
| | 2009 | | 2,004.81 | | 1,250.00 |
| DAVIS, MARY J Total | | \$ | 7,618.30 | \$ | 4,750.00 |
| KACHLINE, WILLIAM N | 2008 | \$ | 3,207.70 | \$ | 2,000.00 |
| | 2009 | | 4,410.59 | | 2,750.00 |
| KACHLINE, WILLIAM N Total | | \$ | 7,618.29 | \$ | 4,750.00 |
| THOMPSON, EDDIE T | 2006 | \$ | 1,603.86 | \$ | 1,000.00 |
| | 2008 | | 1,603.86 | | 1,000.00 |
| | 2009 | | 4,410.59 | | 2,750.00 |
| THOMPSON, EDDIE T Total | | \$ | 7,618.31 | \$ | 4,750.00 |
| BAILEY, ASHLEY M | 2008 | \$ | 5,613.49 | \$ | 3,500.00 |
| | 2009 | | 2,004.81 | | 1,250.00 |
| BAILEY, ASHLEY M Total | | \$ | 7,618.30 | \$ | 4,750.00 |
| ARMSTRONG, WILLIAM J | 2004 | \$ | 801.93 | \$ | 500.00 |
| | 2007 | | 6,415.39 | | 4,000.00 |
| ARMSTRONG, WILLIAM J Total | | \$ | 7,217.32 | \$ | 4,500.00 |
| FINN, CLAUDIA J Total | 2008 | \$ | 6,415.39 | \$ | 4,000.00 |
| CARD, MICHAEL S Total | 2008 | \$ | 6,415.39 | \$ | 4,000.00 |

Okaloosa County Sheriff's Office - Schedule C
Bonuses (Gross and Net) - October 1, 2003 through March 6, 2009
Employee and Fiscal Year (high to low) (continued)

| Employee Name | Fiscal Year | | Gross Bonus | | Cash to Employee |
|-------------------------------------|--------------------|-----------|--------------------|-----------|-------------------------|
| IRISH, PHILIP V | 2004 | \$ | 1,202.89 | \$ | 750.00 |
| | 2006 | | 4,811.56 | | 3,000.00 |
| IRISH, PHILIP V Total | | \$ | 6,014.45 | \$ | 3,750.00 |
| FOUNTAIN JR, DONALD C Total | 2009 | \$ | 4,811.56 | \$ | 3,000.00 |
| HURST, SHARON EVELYN | 2005 | \$ | 1,603.86 | \$ | 1,000.00 |
| | 2007 | | 1,162.78 | | 725.00 |
| | 2008 | | 1,900.57 | | 1,185.00 |
| HURST, SHARON EVELYN Total | | \$ | 4,667.21 | \$ | 2,910.00 |
| NICHOLS, DEBORAH J | 2005 | \$ | 1,603.86 | \$ | 1,000.00 |
| | 2008 | | 2,983.16 | | 1,860.00 |
| NICHOLS, DEBORAH J Total | | \$ | 4,587.02 | \$ | 2,860.00 |
| MOSTERD, JAN Total | 2009 | \$ | 4,410.59 | \$ | 2,750.00 |
| MURRAY, KATHY C | 2008 | | 3,207.70 | | 2,000.00 |
| | 2009 | | 1,202.89 | | 750.00 |
| MURRAY, KATHY C Total | | \$ | 4,410.59 | \$ | 2,750.00 |
| BROWN, BOBBY D Total | 2009 | \$ | 4,410.59 | \$ | 2,750.00 |
| RODRIGUEZ, CATHERINE A Total | 2008 | \$ | 3,207.70 | \$ | 2,000.00 |
| MIXON, PAUL S Total | 2006 | \$ | 3,207.70 | \$ | 2,000.00 |
| SMITH, ANNIE P | 2004 | \$ | 801.93 | \$ | 500.00 |
| | 2009 | | 2,004.81 | | 1,250.00 |
| SMITH, ANNIE P Total | | \$ | 2,806.74 | \$ | 1,750.00 |
| KING, DANA S Total | 2008 | \$ | 2,502.00 | \$ | 1,560.00 |
| BENDOTT, PATRICIA J Total | 2004 | \$ | 1,448.34 | \$ | 1,000.00 |
| JOINER, GEORGE RANDY Total | 2004 | \$ | 1,603.86 | \$ | 1,000.00 |
| GRIFFITH, WILLIAM M Total | 2006 | \$ | 1,603.86 | \$ | 1,000.00 |
| BROWN, ARNOLD L Total | 2007 | \$ | 1,603.86 | \$ | 1,000.00 |
| ABBOTT, PAUL W Total | 2004 | \$ | 1,202.89 | \$ | 750.00 |
| YOUNG, ROBERT A Total | 2009 | \$ | 1,202.89 | \$ | 750.00 |
| POPE, SHIRLEY L Total | 2007 | \$ | 1,202.89 | \$ | 750.00 |
| SPENCE, SCOTT Total | 2006 | \$ | 801.93 | \$ | 500.00 |
| ABBOTT, MATTHEW D Total | 2008 | \$ | 801.93 | \$ | 500.00 |
| GRAPPONE, ROBERT A Total | 2009 | \$ | 801.93 | \$ | 500.00 |
| REZZARDAY, ANTHONY R Total | 2006 | \$ | 801.93 | \$ | 500.00 |
| POWELL, PAMELA C H Total | 2004 | \$ | 801.93 | \$ | 500.00 |
| NELSON JR, JOE D Total | 2007 | \$ | 801.93 | \$ | 500.00 |
| MORGAN, JEFFREY A Total | 2007 | \$ | 801.93 | \$ | 500.00 |
| HORD, WILLIAM F Total | 2004 | \$ | 801.93 | \$ | 500.00 |
| JOINER, EVA M Total | 2006 | \$ | 801.93 | \$ | 500.00 |
| HOUGH, STEVEN A Total | 2006 | \$ | 801.93 | \$ | 500.00 |
| MILLER, MICHAEL Total | 2009 | \$ | 801.93 | \$ | 500.00 |
| ROBINSON, TRAVIS E | 2009 | \$ | 801.93 | \$ | 500.00 |

Okaloosa County Sheriff's Office - Schedule C
Bonuses (Gross and Net) - October 1, 2003 through March 6, 2009
Employee and Fiscal Year (high to low) (continued)

| Employee Name | Fiscal Year | Gross Bonus | Cash to Employee |
|--------------------------------|--------------------|------------------------|-------------------------|
| SHONK, BRIAN K Total | 2004 | \$ 801.93 | \$ 500.00 |
| KYE, CHARLES A Total | 2007 | \$ 801.93 | \$ 500.00 |
| KELLER-LITHGOW, LAURIE A Total | 2004 | \$ 646.41 | \$ 500.00 |
| MASON, HAROLD E Total | 2004 | \$ 594.72 | \$ 460.01 |
| BEYHL, BRIAN Total | 2006 | \$ 441.30 | \$ 407.54 |
| JERARD, WILLIAM S Total | 2009 | \$ 450.00 | \$ 370.58 |
| LEAVINS, KENNETH W Total | 2008 | \$ 481.16 | \$ 300.00 |
| POND, KRISTIN J Total | 2008 | \$ 481.16 | \$ 300.00 |
| LYDSTON, JEFFREY P Total | 2008 | \$ 481.16 | \$ 300.00 |
| EUBANKS, JOHNNY MARK Total | 2008 | \$ 481.16 | \$ 300.00 |
| TOMASCHKO, LAUREN Total | 2007 | \$ 400.96 | \$ 250.00 |
| GAY, RONALD J Total | 2009 | \$ 320.77 | \$ 200.00 |
| NIX, CHARLES A Total | 2008 | \$ 320.77 | \$ 200.00 |
| COKONOUGH, BRIAN Total | 2008 | \$ 320.77 | \$ 200.00 |
| LAPEE, KENNETH W Total | 2008 | \$ 320.77 | \$ 200.00 |
| BLACKWOOD, CORDIS DALE Total | 2007 | \$ 160.38 | \$ 100.00 |
| STOTT, ROBIN M Total | 2007 | \$ 160.39 | \$ 100.00 |
| DOTY, THERESA M Total | 2007 | \$ 80.19 | \$ 50.00 |
| Grand Total | | \$ 1,351,731.04 | \$ 845,619.50 |

SCHEDULE D

**Okaloosa County Sheriff's Office - Schedule D
Reported Kickbacks to Sheriff Morris**

| Name | Date | Kickback |
|--------------------|---------------------|-------------------------|
| Deborah Barrineau | 9/30/2008 | \$ 3,000 |
| Kelly Cashman | 1/16/2009 | 4,000 |
| Michael Coup | 10/5/2006 | 2,500 |
| Angel DeJesus | 1/16/2009 | 3,000 |
| Larry Donaldson | 9/30/2008 | 5,000 |
| Micheal Hull | 8/24/2007 | 2,000 |
| Sarah Irish | 3/14/2008 | 2,000 |
| Michelle Nicholson | 1/16/2009 | 1,000 |
| Sandy Norris | 1/16/2009 | 4,000 |
| Roberta Pifer | 1/16/2009 | 1,000 |
| Mark Schniepp | 9/30/2008 | 5,000 |
| Nicole Wagner | 8/24/2007 | 2,000 |
| | 1/16/2009 | 12,000 |
| George Wilson | 8/15/2008 | 3,000 |
| | 9/30/2008 | 7,000 |
| | 11/7/2008 | 4,000 |
| | 1/16/2009 | 12,000 |
| David Yacks | 2/29/2008 | 2,000 |
| | 3/14/2008 | 3,000 |
| | 10/10/2008 | 3,000 |
| | 1/16/2009 | 8,000 |
| Teresa Adams | Failed to Cooperate | |
| Randall Holcombe | Failed to Cooperate | |
| Sabra Thornton | Failed to Cooperate | |
| | Total | <u>\$ 88,500</u> |

Some of the individuals listed above were fully cooperating witnesses of the ongoing investigations.

SCHEDULE E

Okaloosa County Sheriff's Office - Schedule E
Changes to Leave and/or Sick Time
October 1, 2003 - March 6, 2009

Three instances were noted where no explanation for adjustments could be provided:

| Employee | Annual Leave Added | Sick Time Added | Total Hours Added |
|------------------|---------------------------|------------------------|--------------------------|
| Abbott, Paul W. | 236 | - | 236 |
| Lowitz, David A. | 32 | - | 32 |
| Novack, Michelle | 232 | - | 232 |
| | | | 500 |

Six instances were noted where balances were adjusted, per the directive of Teresa Adams or Sheriff Morris, however these adjustments were not consistent with OCSO policies and procedures:

| Employee | Annual Leave Added | Sick Time Added | Total Hours Added |
|-----------------|---------------------------|------------------------|--------------------------|
| Amunds, Don | 32 | 696 | 728 |
| Cashman, Kelly | 120 | - | 120 |
| Murry, Kathy | 40 | - | 40 |
| Hendrix, Sylvia | - | 800 | 800 |
| Dejesus, Angel | 40 | - | 40 |
| Wilson, George | 40 | - | 40 |
| | | | 1,768 |

SCHEDULE F

Okaloosa County Sheriff's Office - Schedule F
Excess Clothing Allowance Payments
October 1, 2003 - March 6, 2009

| Date | Employee | Gross Clothing Allowance | Estimated Employee Payroll Taxes | Net Employee Receipt |
|-------------|------------------------|---------------------------------|---|-----------------------------|
| 09/30/2004 | Amunds, Don | \$ 4,811.56 | \$ 811.56 | \$ 4,000.00 |
| 09/30/2004 | Bridges, Webster David | 4,811.56 | 811.56 | 4,000.00 |
| 09/30/2004 | Goldsmith, Paul Edward | 4,811.56 | 811.56 | 4,000.00 |
| 09/30/2004 | Hess, Donald T. | 4,811.56 | 811.56 | 4,000.00 |
| 09/30/2004 | Milonas, Joseph A. | 4,811.56 | 811.56 | 4,000.00 |
| 08/29/2008 | Schniepp, Mark S. | 1,122.70 | 422.70 | 700.00 |
| 09/30/2004 | Stott, Robin M. | 4,811.56 | 811.56 | 4,000.00 |
| | | \$ 29,992.06 | \$ 5,292.06 | \$ 24,700.00 |

Based on interviews with several of the individuals listed above, the 2004 payments exceeding the normal clothing allowance were provided by Sheriff Morris to individuals sustaining severe damage to their homes resulting from Hurricane Ivan, which occurred September 16, 2004. An explanation for the overpayment in 2008 could not be provided.

SCHEDULE G

Okaloosa County Sheriff's Office - Schedule G

Transfers of Automobile Title

October 1, 2003 - March 6, 2009

| Original Title | Automobile Description | Title Transfer Date | Title Transferred To | Title Transfer Date | Title Transferred to OCSO Employee |
|-----------------------|-------------------------------|----------------------------|-----------------------------|----------------------------|---|
| OCSO | 1996 Ford | 10/30/2003 | Mullins Auto Body | 11/17/2003 | William Armstrong |

| Original Title | Automobile Description | Title Transfer Date | Title Transferred To | Title Transfer Date | Title Transferred to OCSO Employee |
|-----------------------|-------------------------------|----------------------------|-----------------------------|----------------------------|---|
| OCSO | 1998 Ford | 10/25/2005 | Dorcas Fire District | 11/10/2005 | William Armstrong |

| Original Title | Automobile Description | Title Transfer Date | Title Transferred To OCSO Employee |
|-----------------------|-------------------------------|----------------------------|---|
| OCSO | 2002 Ford | 2/24/2006 | William Armstrong |

| Original Title | Automobile Description | Title Transfer Date | Title Transferred To OCSO Employee |
|-----------------------|-------------------------------|----------------------------|---|
| OCSO | 1984 Open Motorboat | 5/17/2006 | William Armstrong |