

NOTICE OF MEETING AND AGENDA

**SPECIAL MEETING OF THE OPERATIONS OVERSIGHT COMMITTEE
and
BOARD OF RETIREMENT***

LOS ANGELES COUNTY EMPLOYEES RETIREMENT ASSOCIATION

**300 NORTH LAKE AVENUE, SUITE 810
PASADENA, CA 91101**

WEDNESDAY, MARCH 2, 2016 - 9:00 A.M.**

COMMITTEE MEMBERS:

Joseph Kelly, Chair
Yves Chery, Vice Chair
Anthony Bravo
Ronald Okum
David Muir, Alternate

I. APPROVAL OF THE MINUTES

A. Approval of the minutes of the regular meeting of February 11, 2016

II. PUBLIC COMMENT

III. FOR INFORMATION

A. LACERA Operations Briefing
Robert Hill/JJ Popowich

B. FY 2015-2016 Semi-Annual Budget Control Report as of December 31, 2015
Kaelyn Ung/Holly Henderson

IV. GOOD OF THE ORDER

(For information purposes only)

V. ADJOURNMENT

***The Board of Retirement has adopted a policy permitting any member of the Board to attend a standing committee meeting open to the public. In the event five or more members of the Board of Retirement (including members appointed to the Committee) are in attendance, the meeting shall constitute a joint meeting of the Committee and the Board of Retirement. Members of the Board of Retirement who are not members of the Committee may attend and participate in a meeting of a Board Committee but may not vote on any matter discussed at the meeting. The only action the Committee may take at the meeting is approval of a recommendation to take further action at a subsequent meeting of the Board.**

****Although the meeting is scheduled for 9:00 a.m., it can start anytime thereafter, depending on the length of the Board of Retirement meeting preceding it. Please be on call.**

Any documents subject to public disclosure that relate to an agenda item for an open session of the Committee, that are distributed to members of the Committee less than 72 hours prior to the meeting, will be available for public inspection at the time they are distributed to a majority of the Committee, at LACERA's offices at 300 North Lake Avenue, Suite 820, Pasadena, California during normal business hours from 9:00 a.m. to 5:00 p.m. Monday through Friday.

Persons requiring an alternative format of this agenda pursuant to Section 202 of the Americans with Disabilities Act of 1990 may request one by calling Cynthia Guider at (626)-564-6000, from 8:30 a.m. to 5:00 p.m. Monday through Friday, but no later than 48 hours prior to the time the meeting is to commence. Assistive Listening Devices are available upon request. American Sign Language (ASL) Interpreters are available with at least three (3) business days notice before the meeting date.

MINUTES OF THE MEETING OF THE
OPERATIONS OVERSIGHT COMMITTEE
and
BOARD OF RETIREMENT*

LOS ANGELES COUNTY EMPLOYEES RETIREMENT ASSOCIATION

GATEWAY PLAZA - 300 N. LAKE AVENUE, SUITE 810, PASADENA, CA 91101

THURSDAY, FEBRUARY 11, 2016, 11:00 A.M. – 11:30 A..M.

COMMITTEE MEMBERS

PRESENT: Joseph Kelly, Chair
Yves Chery, Vice Chair
Anthony Bravo
David L. Muir, Alternate

ABSENT: Ronald Okum

ALSO ATTENDING:

BOARD MEMBERS AT LARGE

Alan Bernstein
William de la Garza
Vivian H. Gray
Shawn R. Kehoe
Les Robbins

STAFF, ADVISORS, PARTICIPANTS

Robert Hill	Calvin Chang
JJ Popowich	Ted Granger
Beulah Auten	

The meeting was called to order by Chair Kelly at 11:00 a.m. Due to the absence of Mr. Okum, the Chair announced that Mr. Muir, as the alternate, would be a voting member of the Committee.

I. APPROVAL OF THE MINUTES

A. Approval of the minutes of the regular meeting of January 14, 2016

Mr. Chery made a motion, Mr. Bravo seconded, to approve the minutes of the regular meeting of January 14, 2016. The motion passed unanimously.

II. PUBLIC COMMENT

III. FOR INFORMATION

A. LACERA Operations Briefing
Robert Hill/JJ Popowich

Messrs. Hill and Popowich presented the monthly briefing on LACERA's operations. Many of the items highlighted may recur in subsequent briefings or may result in a future comprehensive OOC presentation.

- Public Records Request Update
- Report of Felony Forfeiture Cases Processed
- 1099 Update

B. Fiscal Year 2014-15 Financial Review
Beulah Auten/Ted Granger/Calvin Chang

Ms. Auten, and Messrs. Granger and Chang presented LACERA's financial highlights for the fiscal year ending June 30, 2015. This update included an overview of LACERA's Comprehensive Annual Financial Report (CAFR) preparation, Net Position Restricted for Benefits, Additions and Deductions to Fiduciary Net Position, GASB 68 implementation, and upcoming GASB initiatives.

Some of the highlights were:

- Net Position Restricted for Benefits ended the fiscal year at \$48.8 billion
- Net increase in Net Position of \$1.1 billion
- Total fund returned 4.3% gross of fees and 4.1% net of fees
- Funded ratio increased to 79.5%

III. FOR INFORMATION (Continued)

C. Overpayment & Forgery Receivables (Period Ended December 31, 2015)
Angel Calvo/David Bayha

This item was postponed to a future meeting, pending a report from staff to the Board providing clarification of the Board's collection policy, as discussed at the Board of Retirement meeting prior to this Committee meeting.

IV. GOOD OF THE ORDER

(For information purposes only)

V. ADJOURNMENT



The meeting adjourned at 11:30 a.m.

***The Board of Retirement has adopted a policy permitting any member of the Board to attend a standing committee meeting open to the public. In the event five or more members of the Board of Retirement (including members appointed to the Committee) are in attendance, the meeting shall constitute a joint meeting of the Committee and the Board of Retirement. Members of the Board of Retirement who are not members of the Committee may attend and participate in a meeting of a Board Committee but may not vote on any matter discussed at the meeting. The only action the Committee may take at the meeting is approval of a recommendation to take further action at a subsequent meeting of the Board.**

FOR INFORMATION ONLY

February 22, 2016

TO: Operations Oversight Committee
Joseph Kelly, Chair
Yves Chery, Vice Chair
Anthony Bravo
Ronald Okum
David Muir, Alternate

FROM: Robert R. Hill, Assistant Executive Officer 
JJ Popowich, Assistant Executive Officer 

FOR: March 2, 2016 Operations Oversight Committee Meeting

SUBJECT: **LACERA OPERATIONS BRIEFING**

The purpose of this briefing is to share insights on staff activities, updates on goals, and discuss opportunities and/or concerns. Many of the items highlighted may recur in subsequent briefings or may result in a future comprehensive OOC presentation.

- Public Records Request Update
- Report of Felony Forfeiture Cases Processed
- IT Support -- IT's Business As Usual

DATE RECEIVED	REQUESTER	DOCS REQUESTED
01-21-16	M. Sunitha, AARM Corp.	Requested reports for asset classes. Transmitted response via email: LACERA only reports private equity holdings as of Q2 and Q4 for each year. These reports tend to lag at least 6 months are the close of the quarter. Transmitted via email: Nov. 20, 2015 BOI memo re 2015 3 rd Quarter Hedge Fund Performance Report; Portfolio Investment Report as of June 30 2014; Portfolio Investment Report as of Dec. 31, 2014; Portfolio Investment Report as of June 30, 2015; and Real Estate Holdings 2 nd Quarter 2015.
01-22-16	O. Baumerder, Palico	Requested records concerning alternative investments for Q1 and Q2 2015. <i>Transmitted via email LACERA PE Holdings Portfolio Investment Report as of June 30, 2015 and RE Holdings Second Quarter 2 015 Report.</i>
01-25-16	M. Zachariason, IPREO	Request to provide the most recent holdings with the manager breakout. <i>Transmitted via email to following documents.</i> 1. LACERA Non-U.s. Equity Holdings as of September 30, 2015; 2. LACERA U.S. Equity Holdings as of September 30, 2015; 3. Fixed Income Positions as of September 30, 2015. 4. Manager Names as of September 30, 2015.
02-01-16	J. Peterson, SBC Global	Requested Board Meetings documents – Real Estate Staff Succession Plan and 2016 Real Estate Priorities. <i>Transmitted via email response: Nov. 25, 2015 BOI memo re Real Estate Staff Succession Plan – Draft and Nov. 25, 2015 BOI memo re Real Estate Committee Priorities for 2016.</i>
02-02-16	J. Hammond, RELAC	Monthly request of Benefit Approval List. <i>Transmitted, via email, the February 2016 list.</i>
02-03-16	LA County Sheriffs Department	Monthly request for Fire & Sheriff Retirement lists. <i>Transmitted via email monthly agenda reports for February, 2016. Date run for each report is January 28, 2016.</i>
02-04-16	S. Gentry, Berger Kahn	Relevant information: Mr. Zamani is a tenant of the property The Langham Pasadena Huntington Hotel (property formerly known as Ritz-Carlton Huntington Hotel, under corporation Gateway Huntington Property, LLC) and operates under the business name of Flowers By Piccolo. Berger Kahn is requesting any and all relevant documents in the possession of various parties who were involved with the lease in any way. <i>After reviewing contents of two offsite storage boxes and performing an electronic search, response transmitted via email to requester is LACERA has no responsive documents to this request.</i>
02-05-16	D. Kushner, Individual	Monthly request for BOI agenda packet for the month of February, 2016. <i>Information sent via email.</i>

DATE RECEIVED	REQUESTER	DOCS REQUESTED
02-05-16	K. Burch-Garcia, LA County	Monthly request for BOI agenda packet for the month of February, 2016. <i>Information sent via email.</i>
02-05-16	A. Poe, ReedSmith	Monthly request for BOI agenda packet for the month of February, 2016. <i>Information sent via email.</i>
02-05-16	Fred, Magna Capital Group	Monthly request for BOI agenda packet for the month of February, 2016. <i>Information sent via email.</i>
02-05-16	L. Festino, Meketa Group	Monthly request for BOI agenda packet for the month of February, 2016. <i>Information sent via email.</i>
02-05-16	F. Massey, Individual	Monthly request for BOI agenda packet for the month of February, 2016. <i>Information sent via email.</i>
02-05-16	R. Spare, Individual	Monthly request for BOI agenda packet for the month of February, 2016. <i>Information sent via email.</i>
02-05-16	N. Johnson, Individual	Monthly request for BOI agenda packet for the month of February, 2016. <i>Information sent via email.</i>
02-05-15	S. Russin, Individual	Monthly request for BOI agenda packet for the month of February, 2016. <i>Information sent via email.</i>



FOR INFORMATION ONLY

February 22, 2016

TO: Operations Oversight Committee
Joseph Kelly, Chair
Yves Chery, Vice Chair
Anthony Bravo
Ronald Okum
David Muir, Alternate

FROM: Kaelyn Ung and Holly Henderson *KU* *CH*
Administrative Services Division

FOR: March 2, 2016 Operations Oversight Committee Meeting

SUBJECT: **FY 2015-2016 SEMI-ANNUAL BUDGET CONTROL REPORT
BASED ON EXPENDITURES AS OF DECEMBER 31, 2015**

Attached is a copy of the Semi-Annual Budget Control Report for the LACERA Administrative, Retiree Health Care Benefits Program, and Other-Post Employment Benefits (OPEB) Trust Budget for Fiscal Year 2015-2016.

LACERA ADMINISTRATIVE BUDGET

The total operating expenses are projected to be \$70,128,249. This represents an underexpenditure of \$2,962,506 from LACERA's operating budget. The Executive Summary details the major factors contributing to this underexpenditure.

RETIREE HEALTH CARE BENEFITS PROGRAM (RHCBP) BUDGET

The total operating expenses are projected to be \$5,677,665. This represents an underexpenditure of \$220,453 from the RHCBP's operating budget. The Executive Summary details the major factors contributing to this underexpenditure.

OTHER POST-EMPLOYMENT BENEFITS (OPEB) TRUST BUDGET

The total operating expenses are projected to be \$156,364. This represents an overexpenditure of \$2,989 from the OPEB Trust operating budget. The Executive Summary details the major factors contributing to this overexpenditure.

If you have any questions, please call Kaelyn at (626) 564-6000, ext. 3332 or Holly at ext. 3571.

Attachment

c: G. Rademacher
R. Hill
K. Hines

Reviewed and Approved:



JJ Popowich
Assistant Executive Officer

Fiscal Year 2015-2016 Budget Control Report

Based on Expenditures as of December 31, 2015

LACERA
FISCAL YEAR 2015-2016
BUDGET CONTROL REPORT
BASED ON EXPENDITURES AS OF
DECEMBER 31, 2015

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FISCAL YEAR 2015-2016

LACERA BUDGET CONTROL REPORT EXECUTIVE SUMMARY

BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

The following is the Semi-Annual Budget Control Report for Fiscal Year 2015-2016. The total projected operating expenses of \$70,128,249 are based on actual expenditure information through December 31, 2015 and a review of previous fiscal year expense history. This represents a projected underexpenditure of \$2,962,506 from our operating budget.

The major contributing factors are:

Salaries and Employee Benefits:

Projected underexpenditure of **\$2,726,556** in Salaries and Employee Benefits primarily due to the following factor:

- Permanent salaries are projected to be lower than anticipated due to hiring plan changes resulting from recruitment delays, unplanned vacancies, and/or retirements.
- Agency temps are projected to be lower than anticipated due to under utilization of agency temp budget request.

Services and Supplies:

Projected underexpenditure of **\$235,950** in Services and Supplies primarily due to the following:

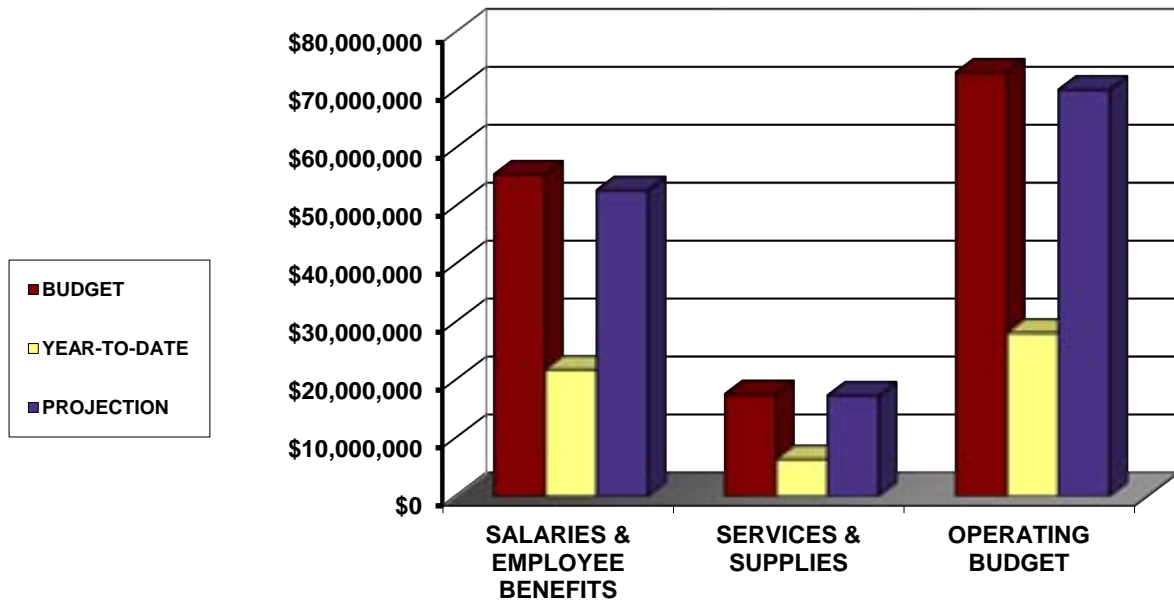
- Overexpenditure of \$299,369 in Legal Fees & Services due to higher than anticipated cost for Outside Legal Counsel and unanticipated Attorney Fees Awards.
- Overexpenditure of \$162,825 in Miscellaneous due to higher than anticipated cost for Recruitment.
- Underexpenditure of \$137,420 in Educational Expense due to lower than anticipated cost for Registration Fees for conferences, trainings and seminars.
- Underexpenditure of \$130,700 in Building Costs due to lower than anticipated cost for Building Operational Costs and Facilities Maintenance.
- Underexpenditure of \$110,250 in Transportation & Travel due to lower than anticipated costs for Travel.

LACERA

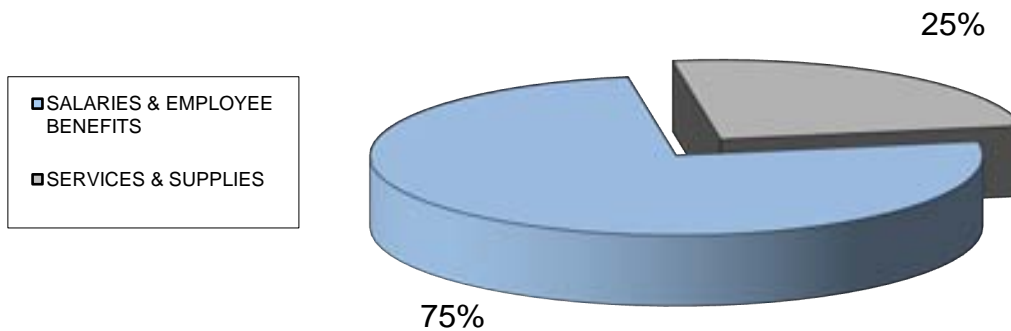
BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>PROJECTION</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$55,503,655	\$21,827,119	\$52,777,099	(\$2,726,556)
SERVICES & SUPPLIES	\$17,587,100	\$6,362,625	\$17,351,150	(\$235,950)
OPERATING BUDGET	\$73,090,755	\$28,189,744	\$70,128,249	(\$2,962,506)

Budgeted Positions 385
Filled Positions 352



Projected Expenditures by Category



2015 - 2016

LACERA BUDGET CONTROL REPORT

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

	BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER/(UNDER) BUDGET
SALARIES & OTHER PAYS				
PERMANENT / COUNTY TEMPORARY	\$34,134,262	\$13,438,384	\$32,444,437	(\$1,689,825)
AGENCY TEMPORARY	2,434,800	650,110	1,603,942	(830,858)
STIPENDS	50,000	25,485	50,970	970
OVERTIME	447,692	199,406	468,530	20,838
BILINGUAL BONUS	12,000	3,250	7,200	(4,800)
PAY IN LIEU OF SALARY REDUCTION	0	0	0	0
TRANSPORTATION ALLOWANCE	7,200	0	0	(7,200)
SICKLEAVE BUYBACK	58,100	24,940	59,070	970
RESERVE FOR REMUNERATION	0	0	0	0
TOTAL SALARIES & OTHER PAYS	\$37,144,054	\$14,341,575	\$34,634,149	(\$2,509,905)
VARIABLE BENEFITS				
RETIREMENT	5,951,895	2,419,228	6,052,464	100,569
FICA CONTRIBUTION	491,593	202,997	488,247	(3,346)
COUNTY SUBSIDY - INSURANCE	1,205,608	520,964	1,269,832	64,224
OPTIONS PLAN	2,780,723	1,130,595	2,747,985	(32,738)
LIFE INSURANCE	14,662	5,968	14,977	315
HEALTH INSURANCE TEMPS	143,868	52,481	124,700	(19,168)
FLEXIBLE BENEFIT PLAN	68,455	28,082	71,538	3,083
THRIFT PLAN / HORIZONS	922,060	376,751	907,243	(14,817)
SAVINGS PLAN	625,360	280,069	668,242	42,882
PENSION SAVINGS PLAN	20,813	4,497	15,157	(5,656)
MEGAFLEX	3,365,565	1,152,655	3,022,856	(342,709)
TOTAL VARIABLE BENEFITS	\$15,590,602	\$6,174,287	\$15,383,241	(\$207,361)
OPEB CONTRIBUTION **	0	43,104	86,208	86,208
OTHER BENEFITS	2,769,001	1,268,153	2,673,501	(95,500)
TOTAL EMPLOYEE BENEFITS	\$18,359,603	\$7,485,544	\$18,142,950	(\$216,653)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$55,503,655	\$21,827,119	\$52,777,099	(\$2,726,556)

* Agency Temporary includes amounts through 12/31/15

* Permanent salaries and benefits include amounts through 11/30/15

** Amount represents LACERA's portion of the OPEB Trust contributions as calculated by the County.

2015-2016

LACERA BUDGET CONTROL REPORT

**SUMMARY OF SERVICES AND SUPPLIES
BASED ON EXPENDITURES AS OF DECEMBER 31, 2015**

	BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER / (UNDER) BUDGET
AUTO EXPENSES	\$109,000	\$8,298	\$62,690	(\$46,310)
COMMUNICATIONS	930,800	464,016	952,700	21,900
TRANSPORTATION & TRAVEL	911,900	426,259	801,650	(110,250)
POSTAGE	776,800	516,487	838,014	61,214
STATIONERY & FORMS	606,500	182,483	523,827	(82,673)
OFFICE SUPPLIES & EQUIPMENT	576,000	184,926	521,200	(54,800)
INSURANCE	604,400	494,450	572,575	(31,825)
EQUIPMENT MAINTENANCE	511,900	69,564	486,820	(25,080)
EQUIPMENT RENTS & LEASES	268,000	92,792	241,100	(26,900)
BUILDING COSTS	1,925,000	690,639	1,794,300	(130,700)
PARKING FEES	417,000	196,880	391,800	(25,200)
PROFESSIONAL & SPECIALIZED SERVICES	1,903,500	762,650	1,901,000	(2,500)
BANK SERVICES	212,600	86,167	206,800	(5,800)
LEGAL FEES & SERVICES	256,800	270,287	556,169	299,369
DISABILITY FEES & SERVICES	1,891,000	771,320	1,843,700	(47,300)
COMPUTER SERVICES & SUPPORT	4,298,300	552,237	4,243,800	(54,500)
EDUCATIONAL EXPENSES	1,169,700	304,890	1,032,280	(137,420)
MISCELLANEOUS	217,900	288,280	380,725	162,825
TOTAL	\$17,587,100	\$6,362,625	\$17,351,150	(\$235,950)

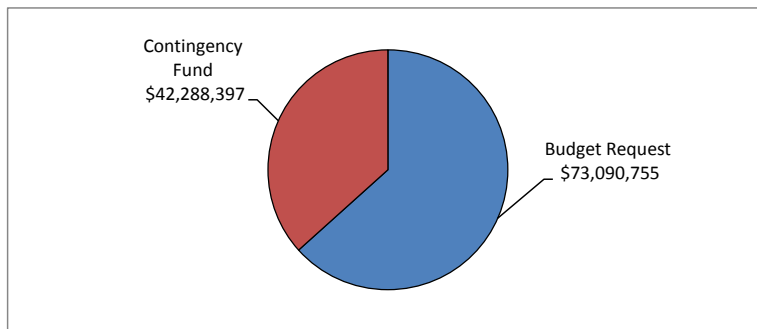
2015-2016

LACERA BUDGET CONTROL REPORT

SUMMARY OF CONTINGENCY FUND ADJUSTMENTS

BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

BUDGET REQUEST	CONTINGENCY FUND	TOTAL APPROPRIATION
<u>\$ 73,090,755</u>	<u>\$ 42,288,397</u>	<u>\$ 115,379,152</u>



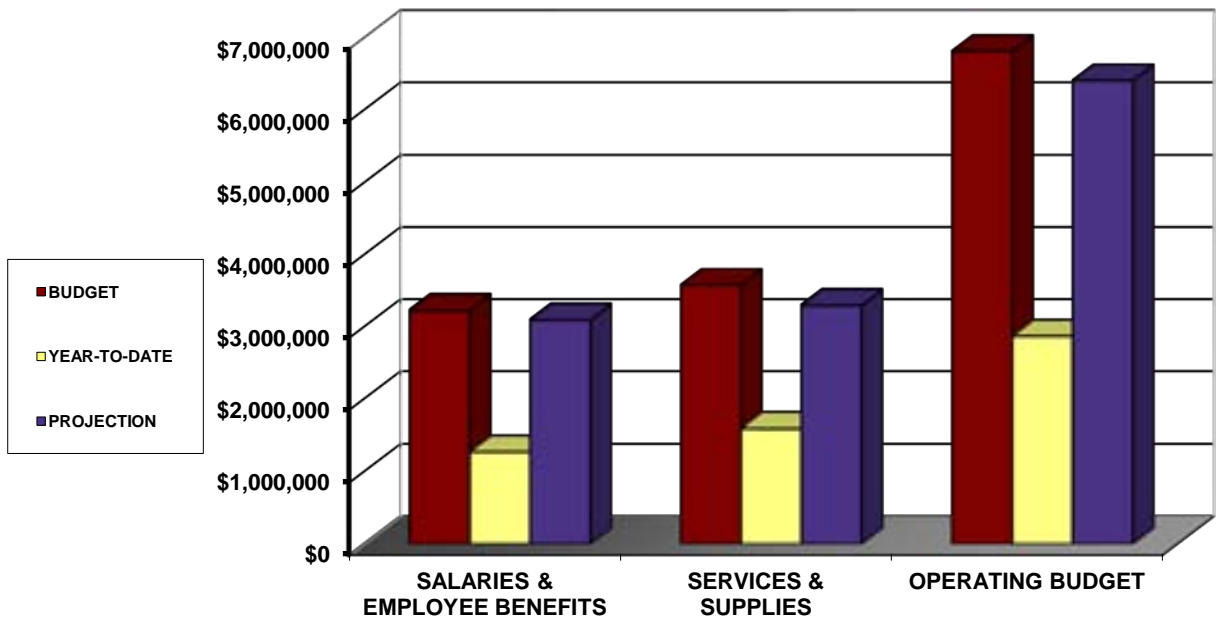
CONTINGENCY FUND	APPROVED TRANSFERS	YEAR-TO-DATE EXPENDITURES	REMAINING CONTINGENCY FUND
<u>\$ 42,288,397</u>	<u>\$0</u>	<u>\$0</u>	<u>\$ 42,288,397</u>

* Pursuant to Section 31580.3 of the County Employees Retirement Law of 1937 (Government Code Title 3, Division 4, Part 3, Chapter 3)

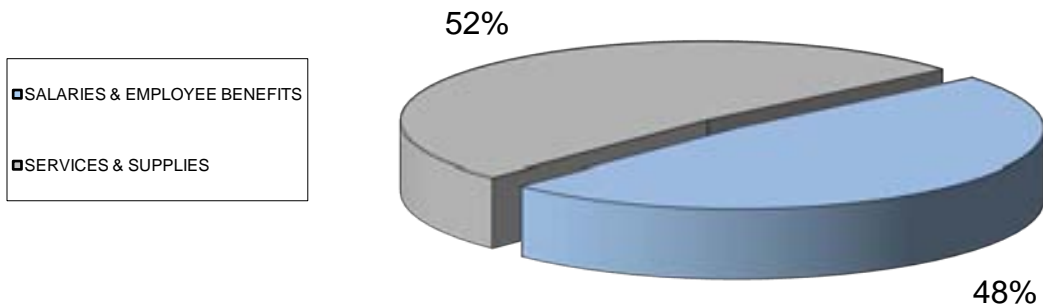
ADMINISTRATIVE SERVICES

BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>PROJECTION</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$3,236,720	\$1,279,611	\$3,103,579	(\$133,141)
SERVICES & SUPPLIES	\$3,579,900	\$1,600,437	\$3,305,310	(\$274,590)
OPERATING BUDGET	\$6,816,620	\$2,880,048	\$6,408,889	(\$407,731)
Budgeted Positions	31			
Filled Positions	25			



Projected Expenditures by Category



2015 - 2016

ADMINISTRATIVE SERVICES DIVISION

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

	BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER/(UNDER) BUDGET
SALARIES & OTHER PAYS				
PERMANENT / COUNTY TEMPORARY	\$2,047,339	\$754,216	\$1,810,118	(\$237,221)
AGENCY TEMPORARY	119,600	70,454	187,880	68,280
STIPENDS	0	0	0	0
OVERTIME	9,665	487	5,880	(3,785)
BILINGUAL BONUS	0	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0	0
SICKLEAVE BUYBACK	7,300	4,504	9,000	1,700
RESERVE FOR REMUNERATION	0	0	0	0
TOTAL SALARIES & OTHER PAYS	\$2,183,904	\$829,662	\$2,012,878	(\$171,026)
VARIABLE BENEFITS				
RETIREMENT	340,527	150,413	360,992	20,465
FICA CONTRIBUTION	24,497	10,055	24,131	(366)
COUNTY SUBSIDY - INSURANCE	26,249	12,538	33,434	7,185
OPTIONS PLAN	305,320	126,614	303,872	(1,448)
LIFE INSURANCE	1,025	381	1,016	(9)
HEALTH INSURANCE TEMPS	11,400	6,950	11,120	(280)
FLEXIBLE BENEFIT PLAN	37,023	15,327	40,872	3,849
THRIFT PLAN / HORIZONS	47,376	18,572	49,526	2,150
SAVINGS PLAN	20,498	12,219	29,326	8,828
PENSION SAVINGS PLAN	200	0	100	(100)
MEGAFLEX	72,618	18,189	48,503	(24,115)
TOTAL VARIABLE BENEFITS	\$886,733	\$371,257	\$902,892	\$16,159
OPEB CONTRIBUTION	0	2,629	5,259	5,259
OTHER BENEFITS	166,082	76,063	182,550	16,468
TOTAL EMPLOYEE BENEFITS	\$1,052,815	\$449,949	\$1,090,701	\$37,886
TOTAL SALARIES & EMPLOYEE BENEFITS	\$3,236,720	\$1,279,611	\$3,103,579	(\$133,141)

* Agency Temporary includes amounts through 12/31/15

* Permanent salaries and benefits include amounts through 11/30/15

2015-2016

ADMINISTRATIVE SERVICES

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

	BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER / (UNDER) BUDGET	
AUTO EXPENSES					
9102	AUTO MAINTENANCE/REPAIR	\$8,000	\$0	\$4,000	(\$4,000)
9103	GAS	1,800	703	1,500	(300)
9105	LICENSE FEES	300	0	200	(100)
9106	SPECIAL ORDER - AUTOMOBILE	80,000	0	39,965	(40,035)
	TOTAL	90,100	703	45,665	(44,435)
TRANSPORTATION AND TRAVEL					
9181	TRANSPORTATION	2,200	375	1,500	(700)
9182	TRAVEL	14,000	1,540	6,000	(8,000)
	TOTAL	16,200	1,915	7,500	(8,700)
POSTAGE					
9201	POSTAGE METER	180,000	100,000	200,000	20,000
9202	BUS REPLY PERMIT 4796/ACCTG FEE	1,000	0	1,000	0
9203	ADVANCE POSTAGE - TRUST ACCOUNT	8,000	5,000	10,000	2,000
9204	CALLER BOX SERVICE ANNUAL FEE	1,300	1,270	1,270	(30)
	TOTAL	190,300	106,270	212,270	21,970
STATIONERY AND FORMS					
9264	MISC STATIONERY & FORMS/DIRECTORIES	3,500	0	3,000	(500)
	TOTAL	3,500	0	3,000	(500)
OFFICE SUPPLIES AND EQUIPMENT					
9302	SPECIAL ORDERS/MINOR EQUIP	15,000	4,762	12,000	(3,000)
9305	SAFETY AND HEALTH SUPPLIES	7,500	0	5,400	(2,100)
9306	COMPUTER SUPPLIES	65,000	27,013	63,000	(2,000)
9307	STANDARD STOCK	125,000	42,509	95,000	(30,000)
9337	OFFICE FURNISHINGS	40,000	31,775	40,000	0
9352	ERGONOMIC ITEMS	500	0	500	0
	TOTAL	253,000	106,059	215,900	(37,100)
INSURANCE					
9381	FIDUCIARY INSURANCE	291,000	221,875	285,000	(6,000)
9382	UMBRELLA POLICY	23,100	21,165	21,165	(1,935)
9384	EARTHQUAKE/FLOOD	114,000	98,632	98,632	(15,368)
9386	CRIME INSURANCE POLICY	19,000	15,000	15,000	(4,000)
9387	BUSINESS PACKAGE	65,000	67,528	67,528	2,528
9388	EMPLOYMENT PRACTICE LIABILITY INSURANCE	77,300	70,250	70,250	(7,050)
9390	CYBER LIABILITY INSURANCE	15,000	0	15,000	0
	TOTAL	604,400	494,450	572,575	(31,825)

2015-2016

ADMINISTRATIVE SERVICES

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

	BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER / (UNDER) BUDGET	
EQUIPMENT MAINTENANCE					
9401	FAX MACHINES	\$9,000	\$3,120	\$6,250	(\$2,750)
9403	CANON READER-PRINTERS	500	0	500	0
9423	TIME CLOCK MAINTENANCE	1,000	0	500	(500)
9426	SECURITY SYSTEM (PANIC BUTTONS)	1,000	270	800	(200)
	TOTAL	11,500	3,390	8,050	(3,450)
EQUIPMENT RENTS AND LEASES					
9452	MAILING EQUIPMENT	18,000	10,549	21,100	3,100
9463	PRODUCTION COPIERS - LEASES	250,000	82,243	220,000	(30,000)
	TOTAL	268,000	92,792	241,100	(26,900)
BUILDING COSTS					
9476	BUILDING OPERATIONAL COSTS	1,349,000	634,567	1,269,200	(79,800)
9477	OVERTIME HVAC/LIGHTING	126,000	37,726	120,000	(6,000)
9480	FACILITIES MAINTENANCE	100,000	18,346	55,100	(44,900)
9481	RENOVATION PROJECTS	350,000	0	350,000	0
	TOTAL	1,925,000	690,639	1,794,300	(130,700)
PROFESSIONAL AND SPECIALIZED SERVICES					
9506	COUNTY MESSENGER SERVICES - ISD	5,000	2,280	4,600	(400)
9553	ARCHIVE/ OFF-SITE STORAGE	30,000	16,997	33,800	3,800
9677	SHREDDING SERVICE	26,000	18,951	26,000	0
9685	LEGAL PREFERENCE COURIER	45,000	16,535	38,000	(7,000)
9686	FURNITURE OFF-SITE STORAGE	15,000	9,398	14,500	(500)
9688	UNIVERSAL MAIL DELIVERY SERVICE	9,000	3,084	6,900	(2,100)
9689	NEXT DAY MAIL DELIVERY SERVICE	37,000	17,642	35,300	(1,700)
9706	EMERGENCY NOTIFICATION SYSTEM	13,000	12,850	12,850	(150)
	TOTAL	180,000	97,738	171,950	(8,050)
COMPUTER SERVICES & SUPPORT					
9838	MISC SOFTWARE PACKAGES	15,500	0	15,500	0
	TOTAL	15,500	0	15,500	0
EDUCATIONAL EXPENSES					
9961	MEMBERSHIPS	1,400	318	700	(700)
9962	REGISTRATION FEES	10,000	274	6,000	(4,000)
9963	EDUCATIONAL MATERIALS	1,000	487	900	(100)
	TOTAL	12,400	1,079	7,600	(4,800)

2015-2016

ADMINISTRATIVE SERVICES

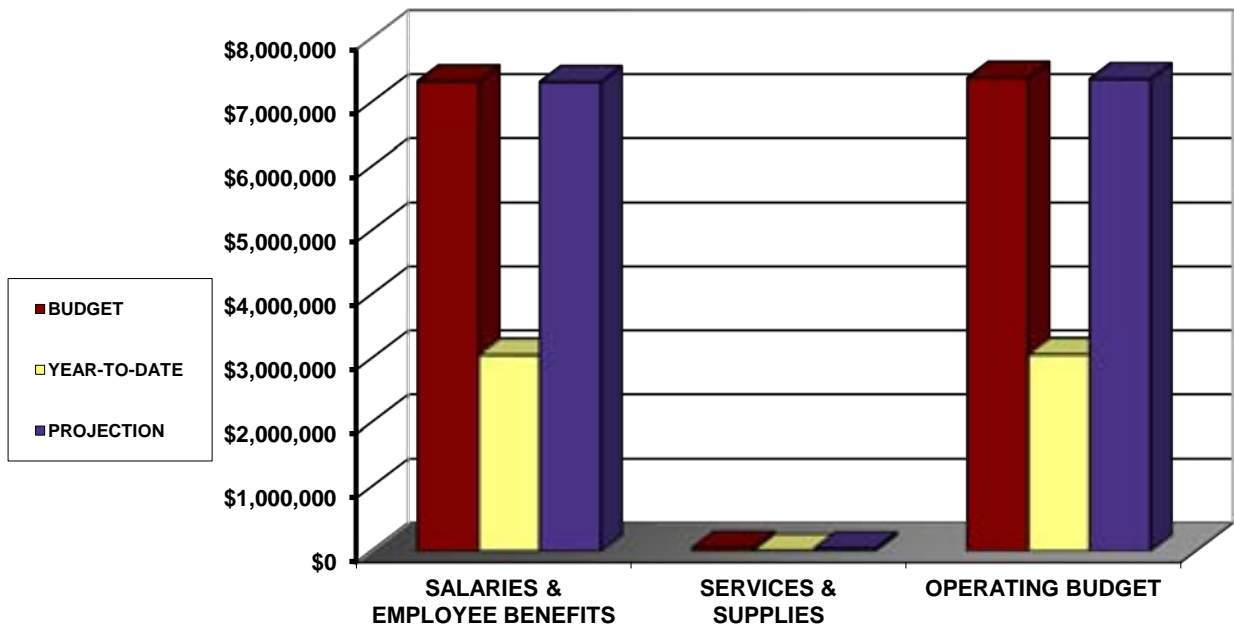
DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

		BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER / (UNDER) BUDGET
	MISCELLANEOUS				
9986	MISCELLANEOUS	\$6,000	\$3,484	\$6,000	\$0
9990	RIDESHARE	4,000	1,917	3,900	(100)
	TOTAL	10,000	5,401	9,900	(100)
	GRAND TOTAL	\$3,579,900	\$1,600,437	\$3,305,310	(\$274,590)

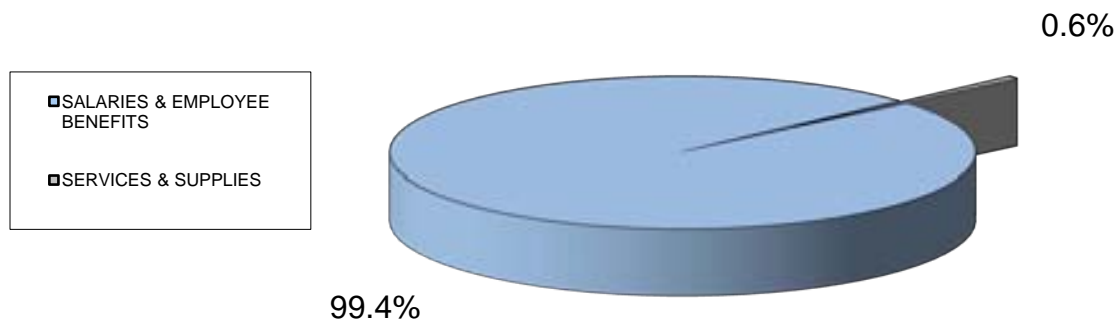
BENEFITS DIVISION

BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>PROJECTION</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$7,328,501	\$3,063,883	\$7,316,073	(\$12,428)
SERVICES & SUPPLIES	\$54,600	\$9,125	\$46,000	(\$8,600)
OPERATING BUDGET	\$7,383,101	\$3,073,008	\$7,362,073	(\$21,028)
Budgeted Positions	63			
Filled Positions	66			



Projected Expenditures by Category



2015 - 2016

BENEFITS DIVISION

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

	BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER/(UNDER) BUDGET
SALARIES & OTHER PAYS				
PERMANENT / COUNTY TEMPORARY	\$4,677,672	\$1,884,090	\$4,521,817	(\$155,855)
AGENCY TEMPORARY	23,000	18,919	37,900	14,900
STIPENDS	0	0	0	0
OVERTIME	165,200	57,747	153,993	(11,207)
BILINGUAL BONUS	2,400	0	0	(2,400)
PAY IN LIEU OF SALARY REDUCTION	0	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0	0
SICKLEAVE BUYBACK	11,000	5,997	14,392	3,392
RESERVE FOR REMUNERATION	0	0	0	0
TOTAL SALARIES & OTHER PAYS	\$4,879,272	\$1,966,754	\$4,728,102	(\$151,170)
VARIABLE BENEFITS				
RETIREMENT	733,892	345,715	829,716	95,824
FICA CONTRIBUTION	62,764	27,653	66,367	3,603
COUNTY SUBSIDY - INSURANCE	63,823	29,337	58,673	(5,150)
OPTIONS PLAN	869,041	377,996	907,190	38,149
LIFE INSURANCE	4,787	2,213	5,310	523
HEALTH INSURANCE TEMPS	56,991	16,140	43,040	(13,951)
FLEXIBLE BENEFIT PLAN	0	0	0	0
THRIFT PLAN / HORIZONS	112,021	57,569	138,166	26,145
SAVINGS PLAN	11,564	6,965	16,716	5,152
PENSION SAVINGS PLAN	7,569	1,690	4,057	(3,512)
MEGAFLEX	147,320	51,796	138,122	(9,198)
TOTAL VARIABLE BENEFITS	\$2,069,772	\$917,074	\$2,207,357	\$137,585
OPEB CONTRIBUTION	0	6,270	12,541	12,541
OTHER BENEFITS	379,457	173,784	368,073	(11,384)
TOTAL EMPLOYEE BENEFITS	\$2,449,229	\$1,097,129	\$2,587,971	\$138,742
TOTAL SALARIES & EMPLOYEE BENEFITS	\$7,328,501	\$3,063,883	\$7,316,073	(\$12,428)

* Agency Temporary includes amounts through 12/31/15

* Permanent salaries and benefits include amounts through 11/30/15

2015-2016

BENEFITS DIVISION

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

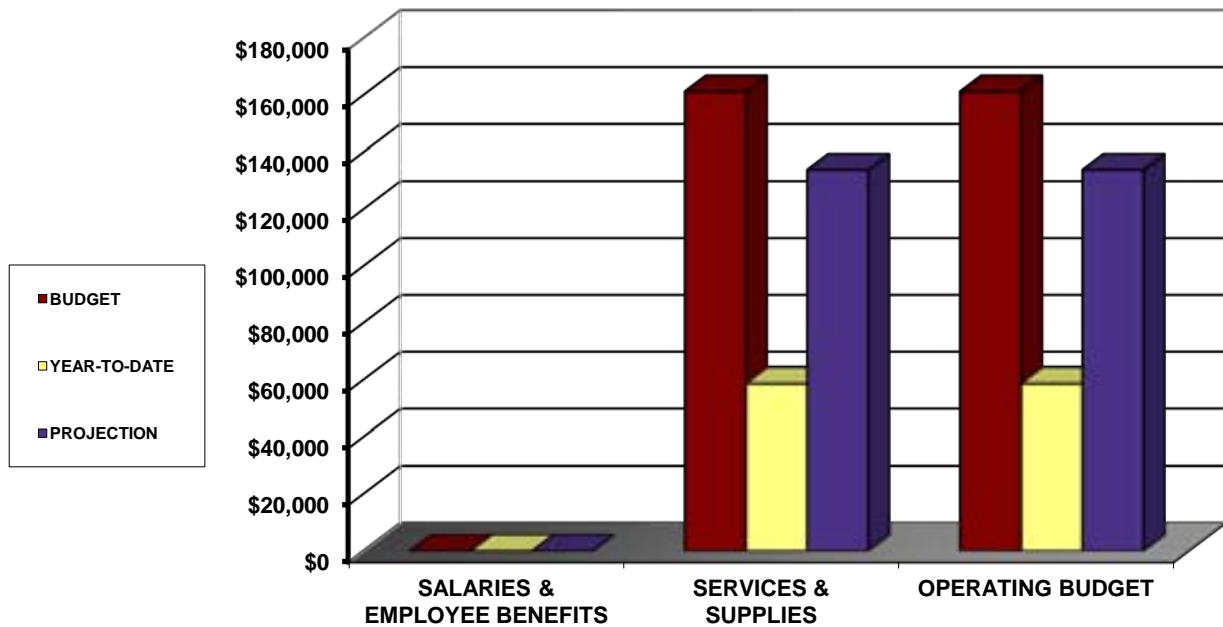
		BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER / (UNDER) BUDGET
TRANSPORTATION AND TRAVEL					
9181	TRANSPORTATION	\$2,000	\$729	\$1,700	(\$300)
9182	TRAVEL	8,000	4,015	7,500	(500)
	TOTAL	10,000	4,744	9,200	(800)
OFFICE SUPPLIES AND EQUIPMENT					
9302	SPECIAL ORDERS/MINOR EQUIP	4,000	1,170	3,500	(500)
	TOTAL	4,000	1,170	3,500	(500)
PROFESSIONAL AND SPECIALIZED SERVICES					
9516	RECORD SEARCHES	800	21	300	(500)
	TOTAL	800	21	300	(500)
EDUCATIONAL EXPENSES					
9961	MEMBERSHIPS	2,000	1,279	1,900	(100)
9962	REGISTRATION FEES	36,500	1,775	30,000	(6,500)
9963	EDUCATIONAL MATERIALS	300	136	300	0
	TOTAL	38,800	3,190	32,200	(6,600)
MISCELLANEOUS					
9986	MISCELLANEOUS	1,000	0	800	(200)
	TOTAL	1,000	0	800	(200)
GRAND TOTAL		\$54,600	\$9,125	\$46,000	(\$8,600)

BOARD OF RETIREMENT

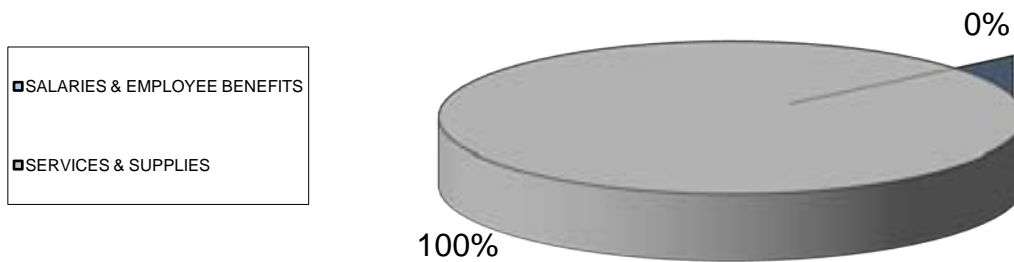
BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>PROJECTION</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0
SERVICES & SUPPLIES	\$161,200	\$58,860	\$133,800	(\$27,400)
OPERATING BUDGET	\$161,200	\$58,860	\$133,800	(\$27,400)

Board of Retirement 12



Projected Expenditures by Category



2015-2016

BOARD OF RETIREMENT

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

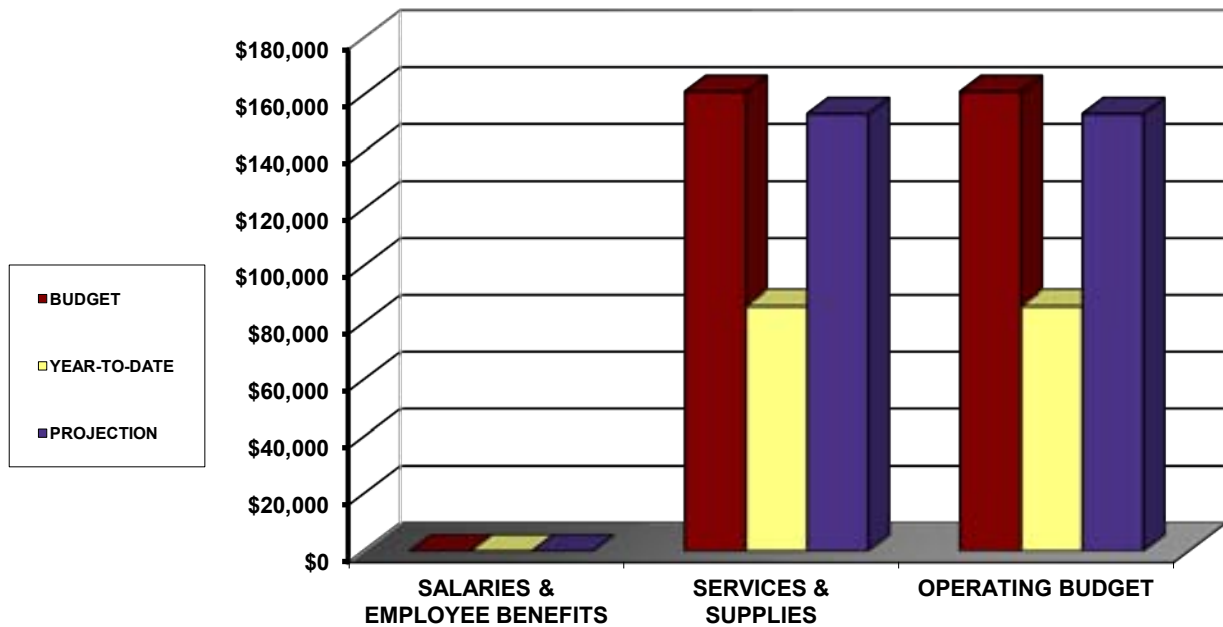
		BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER / (UNDER) BUDGET
	COMMUNICATIONS				
9129	PC LINES FOR BOARD MEMBERS	\$3,400	\$1,130	\$2,300	(\$1,100)
	TOTAL	3,400	1,130	2,300	(1,100)
	TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	12,000	6,238	12,500	500
9182	TRAVEL	107,500	39,658	95,200	(12,300)
	TOTAL	119,500	45,896	107,700	(11,800)
	EDUCATIONAL EXPENSES				
9962	REGISTRATION FEES	33,000	10,822	21,700	(11,300)
9963	EDUCATIONAL MATERIALS	5,300	1,013	2,100	(3,200)
	TOTAL	38,300	11,835	23,800	(14,500)
	GRAND TOTAL	\$161,200	\$58,860	\$133,800	(\$27,400)

BOARD OF INVESTMENTS

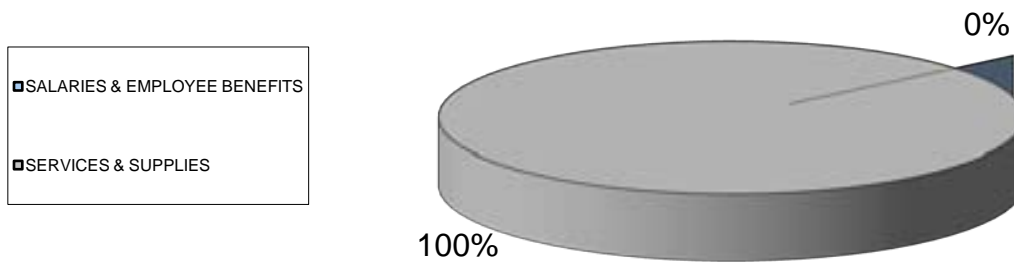
BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>PROJECTION</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0
SERVICES & SUPPLIES	\$161,200	\$86,145	\$153,400	(\$7,800)
OPERATING BUDGET	\$161,200	\$86,145	\$153,400	(\$7,800)

Board of Investments 10



Projected Expenditures by Category



2015-2016

BOARD OF INVESTMENTS

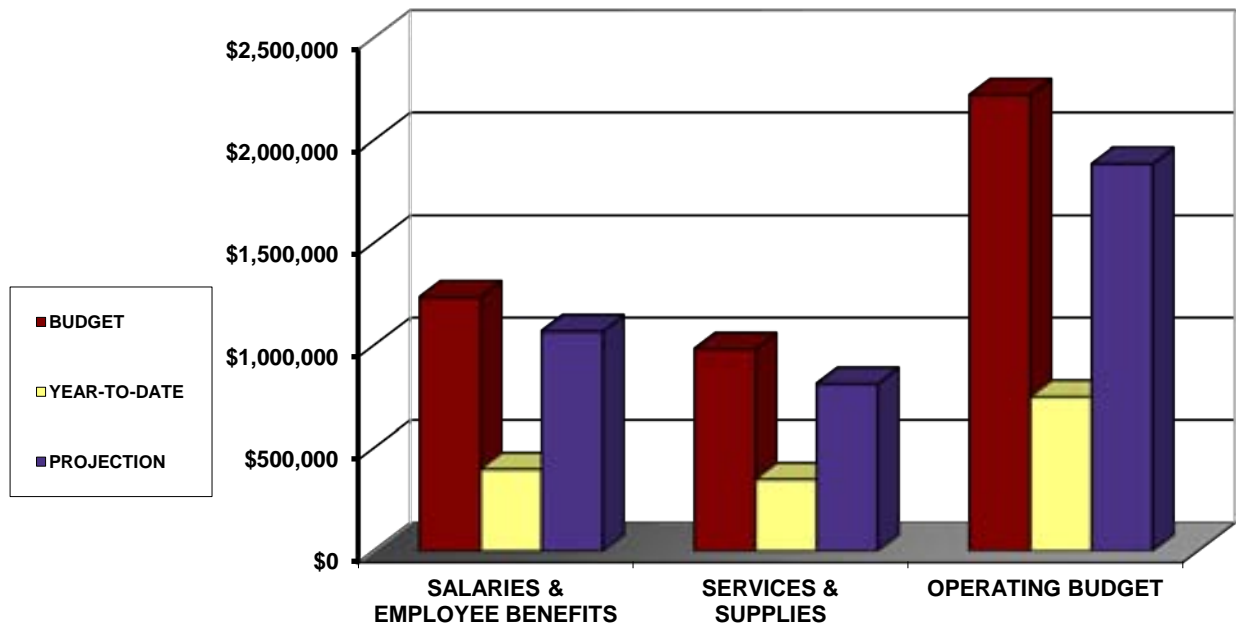
DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

		BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER / (UNDER) BUDGET
	COMMUNICATIONS				
9129	PC LINES FOR BOARD MEMBERS	\$3,400	\$1,080	\$2,200	(\$1,200)
	TOTAL	3,400	1,080	2,200	(1,200)
	TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	12,000	5,358	10,800	(1,200)
9182	TRAVEL	107,500	63,259	107,500	0
	TOTAL	119,500	68,617	118,300	(1,200)
	EDUCATIONAL EXPENSES				
9962	REGISTRATION FEES	33,000	14,002	28,000	(5,000)
9963	EDUCATIONAL MATERIALS	5,300	2,446	4,900	(400)
	TOTAL	38,300	16,448	32,900	(5,400)
	GRAND TOTAL	\$161,200	\$86,145	\$153,400	(\$7,800)

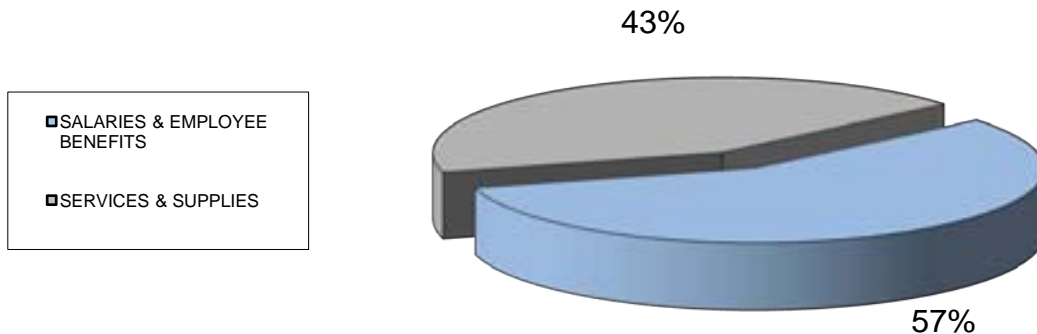
COMMUNICATIONS

BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>PROJECTION</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$1,238,386	\$400,781	\$1,072,990	(\$165,396)
SERVICES & SUPPLIES	\$985,300	\$351,709	\$815,541	(\$169,759)
OPERATING BUDGET	\$2,223,686	\$752,490	\$1,888,531	(\$335,155)
Budgeted Positions	10			
Filled Positions	6			



Projected Expenditures by Category



2015 - 2016

COMMUNICATIONS

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

	BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER/(UNDER) BUDGET
SALARIES & OTHER PAYS				
PERMANENT / COUNTY TEMPORARY	\$825,838	\$219,554	\$652,211	(\$173,627)
AGENCY TEMPORARY	79,500	49,446	98,893	19,393
STIPENDS	0	0	0	0
OVERTIME	1,763	1,977	4,745	2,982
BILINGUAL BONUS	0	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0	0
SICKLEAVE BUYBACK	3,500	840	3,523	23
RESERVE FOR REMUNERATION	0	0	0	0
TOTAL SALARIES & OTHER PAYS	\$910,601	\$271,818	\$759,372	(\$151,229)
VARIABLE BENEFITS				
RETIREMENT	109,007	38,803	93,127	(15,880)
FICA CONTRIBUTION	10,182	3,489	8,629	(1,553)
COUNTY SUBSIDY - INSURANCE	13,147	5,792	13,900	753
OPTIONS PLAN	55,671	25,620	61,487	5,816
LIFE INSURANCE	354	161	387	33
HEALTH INSURANCE TEMPS	0	0	0	0
FLEXIBLE BENEFIT PLAN	0	0	0	0
THRIFT PLAN / HORIZONS	11,891	4,425	11,799	(92)
SAVINGS PLAN	10,312	3,034	9,103	(1,209)
PENSION SAVINGS PLAN	0	0	0	0
MEGAFLEX	50,228	16,287	48,860	(1,368)
TOTAL VARIABLE BENEFITS	\$260,792	\$97,610	\$247,292	(\$13,500)
OPEB CONTRIBUTION	0	671	1,342	1,342
OTHER BENEFITS	66,993	30,681	64,984	(2,009)
TOTAL EMPLOYEE BENEFITS	\$327,785	\$128,963	\$313,618	(\$14,167)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$1,238,386	\$400,781	\$1,072,990	(\$165,396)

* Agency Temporary includes amounts through 12/31/15

* Permanent salaries and benefits include amounts through 11/30/15

2015-2016

COMMUNICATIONS

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

	BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER / (UNDER) BUDGET
TRANSPORTATION AND TRAVEL				
9181	\$1,200	\$615	\$1,100	(\$100)
9182	7,500	1,406	4,800	(2,700)

TOTAL	8,700	2,020	5,900	(2,800)
POSTAGE				
9205	155,000	75,272	150,545	(4,455)
9207	96,500	60,869	60,869	(35,631)
9210	45,000	743	25,000	(20,000)

TOTAL	296,500	136,884	236,414	(60,086)
STATIONERY AND FORMS				
9233	7,000	0	4,500	(2,500)
9235	35,000	0	20,000	(15,000)
9236	5,000	0	5,000	0
9237	5,000	0	5,000	0
9239	5,000	0	5,000	0
9240	42,000	15,818	40,000	(2,000)
9242	130,000	57,083	120,000	(10,000)
9246	15,000	2,102	9,000	(6,000)
9249	6,000	6,395	6,395	395
9253	15,000	0	15,000	0
9255	15,000	0	15,000	0
9256	70,000	27,580	58,000	(12,000)
9259	2,500	0	1,000	(1,500)
9261	60,000	27,610	55,220	(4,780)
9262	4,000	0	3,000	(1,000)
9263	35,000	8,324	35,000	0
9265	22,000	1,070	10,000	(12,000)
9266	2,500	0	2,500	0
9267	5,000	3,630	4,500	(500)
9268	14,000	0	14,000	0
9269	25,000	0	20,000	(5,000)
9274	30,000	13,515	20,000	(10,000)
9280	21,000	9,343	18,700	(2,300)
9281	2,000	0	1,000	(1,000)
9282	2,000	1,799	1,799	(201)
9283	5,000	8,213	8,213	3,213
9284	8,000	0	8,000	0
9285	15,000	0	15,000	0

TOTAL	603,000	182,483	520,827	(82,173)
OFFICE SUPPLIES AND EQUIPMENT				
9302	12,000	1,726	6,000	(6,000)

TOTAL	12,000	1,726	6,000	(6,000)

2015-2016

COMMUNICATIONS

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

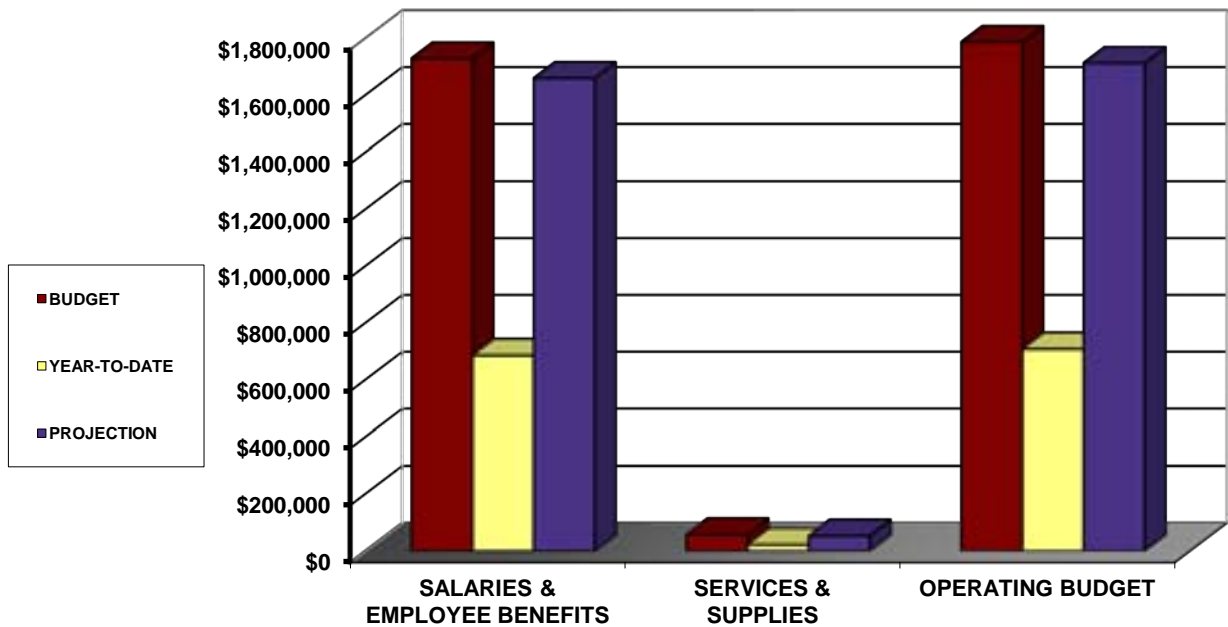
		BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER / (UNDER) BUDGET
PROFESSIONAL AND SPECIALIZED SERVICES					
9627	NEWSLETTER MAILINGS	\$25,000	\$21,311	\$24,500	(\$500)
9628	PRE PEP RESOURCES	1,200	1,061	1,200	0
	TOTAL	26,200	22,372	25,700	(500)
COMPUTER SERVICES & SUPPORT					
9837	MACINTOSH CONSULTING & MAINT	2,000	1,060	1,500	(500)
9840	MACINTOSH SOFTWARE PACKAGE	5,000	179	3,000	(2,000)
9855	MACINTOSH EQUIPMENT	15,000	2,437	8,000	(7,000)
	TOTAL	22,000	3,676	12,500	(9,500)
EDUCATIONAL EXPENSES					
9962	REGISTRATION FEES	13,500	270	5,000	(8,500)
9963	EDUCATIONAL MATERIALS	3,200	2,077	3,000	(200)
	TOTAL	16,700	2,347	8,000	(8,700)
MISCELLANEOUS					
9986	MISCELLANEOUS	200	200	200	0
	TOTAL	200	200	200	0
	GRAND TOTAL	\$985,300	\$351,709	\$815,541	(\$169,759)

DISABILITY LITIGATION

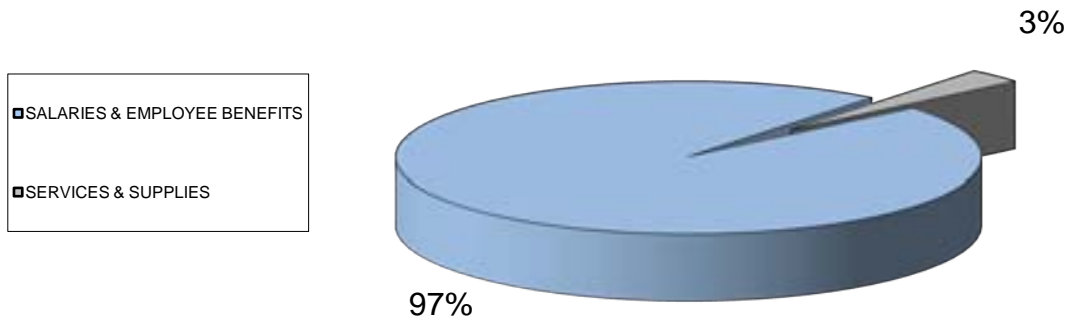
BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>PROJECTION</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$1,729,132	\$688,178	\$1,659,345	(\$69,787)
SERVICES & SUPPLIES	\$58,000	\$22,460	\$53,485	(\$4,515)
OPERATING BUDGET	\$1,787,132	\$710,638	\$1,712,830	(\$74,302)

Budgeted Positions 7
Filled Positions 7



Projected Expenditures by Category



2015 - 2016

DISABILITY LITIGATION

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

	BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER/(UNDER) BUDGET
SALARIES & OTHER PAYS				
PERMANENT / COUNTY TEMPORARY	\$1,062,563	\$440,554	\$1,057,328	(\$5,235)
AGENCY TEMPORARY	0	0	0	0
STIPENDS	0	0	0	0
OVERTIME	0	0	0	0
BILINGUAL BONUS	0	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0	0
SICKLEAVE BUYBACK	0	0	0	0
RESERVE FOR REMUNERATION	0	0	0	0
TOTAL SALARIES & OTHER PAYS	\$1,062,563	\$440,554	\$1,057,328	(\$5,235)
VARIABLE BENEFITS				
RETIREMENT	215,189	81,244	195,626	(19,563)
FICA CONTRIBUTION	16,086	6,477	15,546	(540)
COUNTY SUBSIDY - INSURANCE	89,106	36,768	88,244	(862)
OPTIONS PLAN	0	0	0	0
LIFE INSURANCE	0	0	0	0
HEALTH INSURANCE TEMPS	0	0	0	0
FLEXIBLE BENEFIT PLAN	0	0	0	0
THRIFT PLAN / HORIZONS	40,786	14,736	39,297	(1,489)
SAVINGS PLAN	27,890	11,738	28,172	282
PENSION SAVINGS PLAN	0	0	0	0
MEGAFLEX	191,316	55,729	148,612	(42,704)
TOTAL VARIABLE BENEFITS	\$580,373	\$206,693	\$515,497	(\$64,876)
OPEB CONTRIBUTION	0	1,455	2,910	2,910
OTHER BENEFITS	86,196	39,476	83,610	(2,586)
TOTAL EMPLOYEE BENEFITS	\$666,569	\$247,625	\$602,017	(\$64,552)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$1,729,132	\$688,178	\$1,659,345	(\$69,787)

* Agency Temporary includes amounts through 12/31/15

* Permanent salaries and benefits include amounts through 11/30/15

2015-2016

DISABILITY LITIGATION

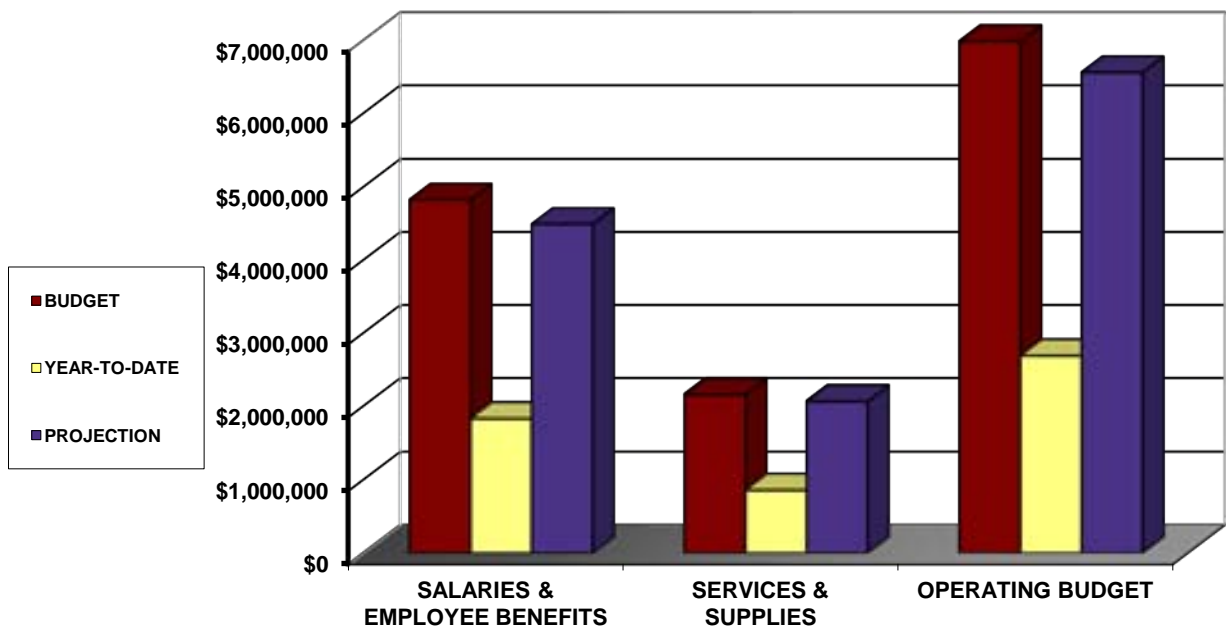
DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

		BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER / (UNDER) BUDGET
AUTO EXPENSES					
9102	AUTO MAINTENANCE/REPAIR	\$1,500	\$273	\$1,200	(\$300)
9103	GAS	2,000	552	1,655	(345)
9105	LICENSE FEES	400	0	300	(100)
	TOTAL	3,900	824	3,155	(745)
TRANSPORTATION AND TRAVEL					
9181	TRANSPORTATION	1,500	791	1,450	(50)
9182	TRAVEL	7,500	4,583	7,200	(300)
	TOTAL	9,000	5,374	8,650	(350)
OFFICE SUPPLIES AND EQUIPMENT					
9302	SPECIAL ORDERS/MINOR EQUIP	3,500	1,280	3,100	(400)
	TOTAL	3,500	1,280	3,100	(400)
LEGAL FEES AND SERVICES					
9772	OUTSIDE LEGAL COUNSEL	9,000	744	6,000	(3,000)
9774	PROCESS SERVER SERVICES	300	0	200	(100)
9775	ON-LINE LEGAL/MEDICAL RESEARCH	18,000	10,751	21,500	3,500
9776	REFERENCE MATERIAL	2,000	259	1,600	(400)
9778	WITNESS FEES	500	0	200	(300)
	TOTAL	29,800	11,754	29,500	(300)
EDUCATIONAL EXPENSES					
9961	MEMBERSHIPS	2,500	2,480	2,480	(20)
9962	REGISTRATION FEES	5,000	598	3,800	(1,200)
9963	EDUCATIONAL MATERIALS	4,000	0	2,500	(1,500)
	TOTAL	11,500	3,078	8,780	(2,720)
MISCELLANEOUS					
9986	MISCELLANEOUS	300	150	300	0
	TOTAL	300	150	300	0
GRAND TOTAL		\$58,000	\$22,460	\$53,485	(\$4,515)

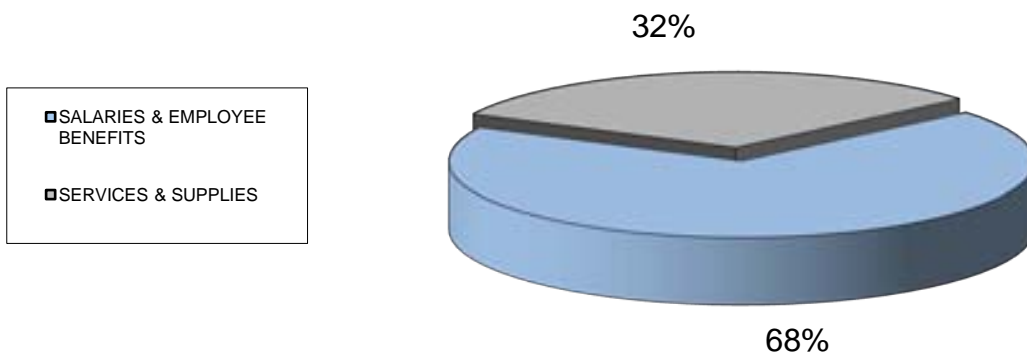
DISABILITY RETIREMENT

BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>PROJECTION</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$4,824,231	\$1,835,758	\$4,489,549	(\$334,682)
SERVICES & SUPPLIES	\$2,164,000	\$862,600	\$2,070,600	(\$93,400)
OPERATING BUDGET	\$6,988,231	\$2,698,358	\$6,560,149	(\$428,082)
Budgeted Positions	39			
Filled Positions	32			



Projected Expenditures by Category



2015 - 2016

DISABILITY RETIREMENT

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

	BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER/(UNDER) BUDGET
SALARIES & OTHER PAYS				
PERMANENT / COUNTY TEMPORARY	\$3,032,074	\$1,147,317	\$2,753,562	(\$278,512)
AGENCY TEMPORARY	0	14,202	28,404	28,404
STIPENDS	0	0	0	0
OVERTIME	18,389	4,958	11,900	(6,489)
BILINGUAL BONUS	0	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0	0
SICKLEAVE BUYBACK	4,600	1,438	3,452	(1,148)
RESERVE FOR REMUNERATION	0	0	0	0
TOTAL SALARIES & OTHER PAYS	\$3,055,063	\$1,167,916	\$2,797,318	(\$257,745)
VARIABLE BENEFITS				
RETIREMENT	579,837	214,706	572,550	(7,287)
FICA CONTRIBUTION	42,168	17,721	42,531	363
COUNTY SUBSIDY - INSURANCE	173,050	63,154	168,410	(4,640)
OPTIONS PLAN	153,822	54,924	146,463	(7,359)
LIFE INSURANCE	712	157	619	(93)
HEALTH INSURANCE TEMPS	0	0	0	0
FLEXIBLE BENEFIT PLAN	0	0	0	0
THRIFT PLAN / HORIZONS	91,568	31,806	76,334	(15,234)
SAVINGS PLAN	56,215	24,029	57,668	1,453
PENSION SAVINGS PLAN	0	0	0	0
MEGAFLEX	425,833	144,886	386,364	(39,469)
TOTAL VARIABLE BENEFITS	\$1,523,205	\$551,382	\$1,450,939	(\$72,266)
OPEB CONTRIBUTION	0	3,813	7,626	7,626
OTHER BENEFITS	245,964	112,647	233,666	(12,298)
TOTAL EMPLOYEE BENEFITS	\$1,769,169	\$667,842	\$1,692,231	(\$76,938)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$4,824,231	\$1,835,758	\$4,489,549	(\$334,682)

* Agency Temporary includes amounts through 12/31/15

* Permanent salaries and benefits include amounts through 11/30/15

2015-2016

DISABILITY RETIREMENT

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

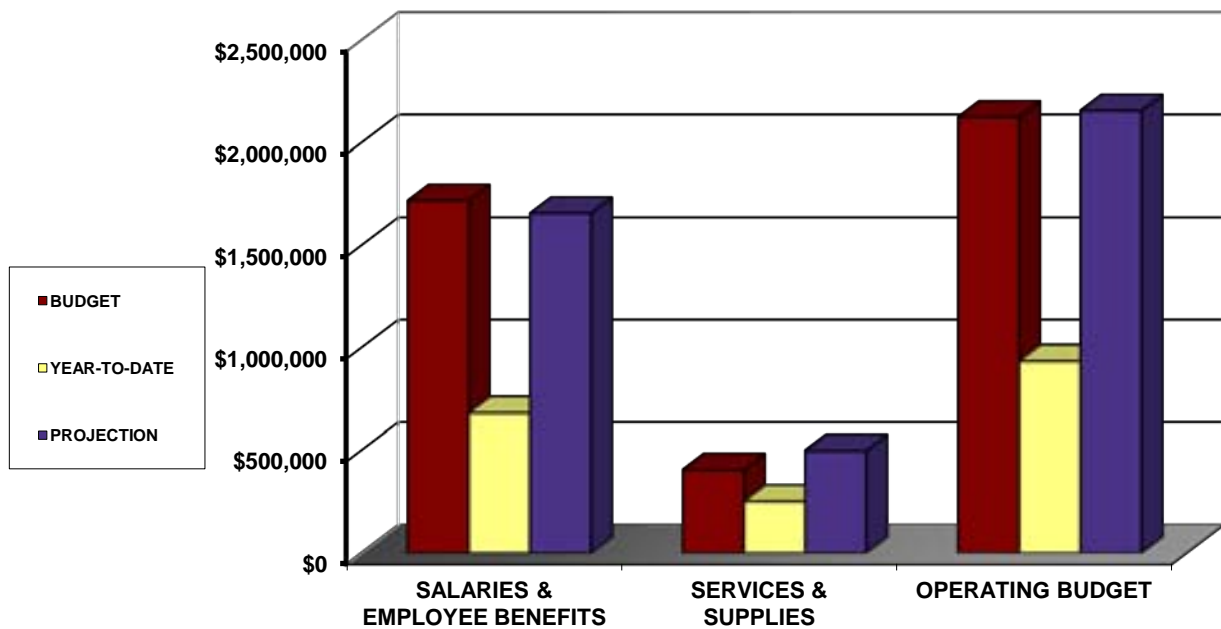
	BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER / (UNDER) BUDGET	
TRANSPORTATION AND TRAVEL					
9181	TRANSPORTATION	\$6,200	\$1,246	\$3,000	(\$3,200)
9182	TRAVEL	11,300	5,140	10,500	(800)
	TOTAL	17,500	6,386	13,500	(4,000)
OFFICE SUPPLIES AND EQUIPMENT					
9302	SPECIAL ORDERS/MINOR EQUIP	10,000	2,538	7,800	(2,200)
	TOTAL	10,000	2,538	7,800	(2,200)
PROFESSIONAL AND SPECIALIZED SERVICES					
9673	PHOTOCOPIES OF DOCUMENTS	215,000	77,386	185,800	(29,200)
9695	JOB ANALYST	8,000	2,244	7,600	(400)
	TOTAL	223,000	79,630	193,400	(29,600)
DISABILITY FEES AND SERVICES					
9802	HEARING OFFICER FEES	225,000	124,794	249,600	24,600
9803	MEDICAL FEES	1,500,000	591,811	1,420,400	(79,600)
9804	COURT REPORTER	40,000	11,055	30,000	(10,000)
9805	INVESTIGATIVE SERVICES	60,000	42,866	85,700	25,700
9806	DATABASE SEARCHES	6,000	795	3,000	(3,000)
9807	MEDICAL ADVISOR	60,000	0	55,000	(5,000)
	TOTAL	1,891,000	771,320	1,843,700	(47,300)
EDUCATIONAL EXPENSES					
9961	MEMBERSHIPS	500	0	500	0
9962	REGISTRATION FEES	20,000	2,723	10,000	(10,000)
9963	EDUCATIONAL MATERIALS	1,500	0	1,200	(300)
	TOTAL	22,000	2,723	11,700	(10,300)
MISCELLANEOUS					
9986	MISCELLANEOUS	500	3	500	0
	TOTAL	500	3	500	0
GRAND TOTAL		\$2,164,000	\$862,600	\$2,070,600	(\$93,400)

EXECUTIVE OFFICE

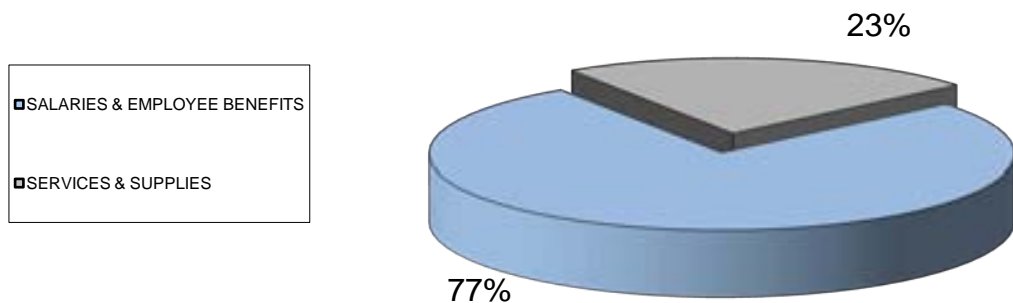
BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>PROJECTION</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$1,718,210	\$683,990	\$1,656,308	(\$61,902)
SERVICES & SUPPLIES	\$406,100	\$253,342	\$499,470	\$93,370
OPERATING BUDGET	\$2,124,310	\$937,332	\$2,155,778	\$31,468

Budgeted Positions 7
Filled Positions 7



Projected Expenditures by Category



2015 - 2016

EXECUTIVE OFFICE

**SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
BASED ON EXPENDITURES AS OF DECEMBER 31, 2015**

	BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER/(UNDER) BUDGET
SALARIES & OTHER PAYS				
PERMANENT / COUNTY TEMPORARY	\$1,052,742	\$420,228	\$1,008,548	(\$44,194)
AGENCY TEMPORARY	0	0	0	0
STIPENDS	50,000	25,485	50,970	970
OVERTIME	1,500	1,848	4,435	2,935
BILINGUAL BONUS	0	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0	0
SICKLEAVE BUYBACK	1,000	0	0	(1,000)
RESERVE FOR REMUNERATION	0	0	0	0
TOTAL SALARIES & OTHER PAYS	\$1,105,242	\$447,561	\$1,063,953	(\$41,289)
VARIABLE BENEFITS				
RETIREMENT	213,266	75,805	202,147	(11,119)
FICA CONTRIBUTION	18,344	7,222	17,333	(1,011)
COUNTY SUBSIDY - INSURANCE	60,186	24,872	59,693	(493)
OPTIONS PLAN	0	0	0	0
LIFE INSURANCE	0	0	0	0
HEALTH INSURANCE TEMPS	0	0	0	0
FLEXIBLE BENEFIT PLAN	0	0	0	0
THRIFT PLAN / HORIZONS	18,933	8,667	20,800	1,867
SAVINGS PLAN	22,990	11,981	28,754	5,764
PENSION SAVINGS PLAN	0	0	0	0
MEGAFLEX	193,849	67,437	179,832	(14,017)
TOTAL VARIABLE BENEFITS	\$527,568	\$195,984	\$508,559	(\$19,009)
OPEB CONTRIBUTION	0	1,333	2,667	2,667
OTHER BENEFITS	85,399	39,111	81,129	(4,270)
TOTAL EMPLOYEE BENEFITS	\$612,967	\$236,429	\$592,355	(\$20,612)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$1,718,210	\$683,990	\$1,656,308	(\$61,902)

* Agency Temporary includes amounts through 12/31/15

* Permanent salaries and benefits include amounts through 11/30/15

2015-2016

EXECUTIVE OFFICE

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

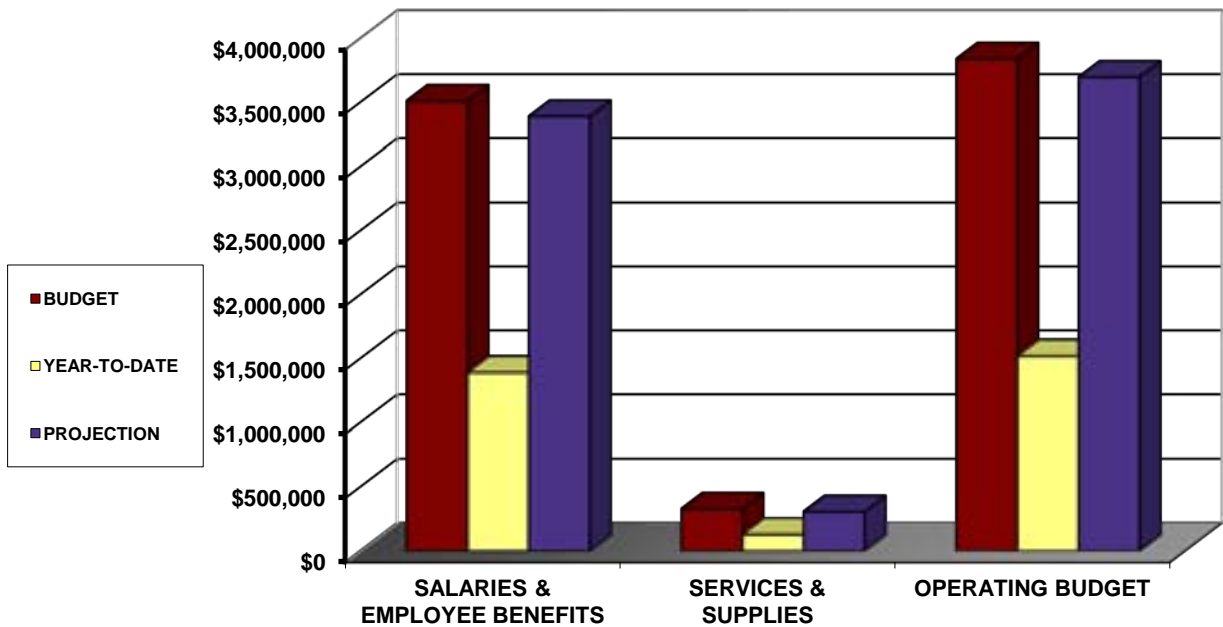
	BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER / (UNDER) BUDGET	
AUTO EXPENSES					
9102	AUTO MAINTENANCE/REPAIR	\$2,800	\$2,264	\$2,700	(\$100)
9103	GAS	9,000	3,612	8,670	(330)
9105	LICENSE FEES	800	414	700	(100)
	TOTAL	12,600	6,291	12,070	(530)
TRANSPORTATION AND TRAVEL					
9181	TRANSPORTATION	9,000	728	4,000	(5,000)
9182	TRAVEL	22,000	11,103	21,000	(1,000)
	TOTAL	31,000	11,831	25,000	(6,000)
OFFICE SUPPLIES AND EQUIPMENT					
9302	SPECIAL ORDERS/MINOR EQUIP	3,500	1,254	2,600	(900)
	TOTAL	3,500	1,254	2,600	(900)
PROFESSIONAL AND SPECIALIZED SERVICES					
9543	LEGISLATIVE CONSULTING	65,000	104,204	171,400	106,400
9672	IMPROVEMENT PROJECTS	85,000	30,561	80,600	(4,400)
	TOTAL	150,000	134,765	252,000	102,000
EDUCATIONAL EXPENSES					
9961	MEMBERSHIPS	96,000	20,493	90,500	(5,500)
9962	REGISTRATION FEES	12,000	15,907	17,000	5,000
9963	EDUCATIONAL MATERIALS	6,000	2,927	5,500	(500)
	TOTAL	114,000	39,327	113,000	(1,000)
MISCELLANEOUS					
9982	EMPLOYEE RECOGNITION PROGRAM	5,000	2,400	4,800	(200)
9983	OFF-SITE BOARD MEETING EXPENSE	47,000	29,724	45,000	(2,000)
9984	FOOD/BEVERAGES	39,000	21,764	38,500	(500)
9986	MISCELLANEOUS	4,000	5,987	6,500	2,500
	TOTAL	95,000	59,875	94,800	(200)
	GRAND TOTAL	\$406,100	\$253,342	\$499,470	\$93,370

FINANCIAL AND ACCOUNTING SERVICES

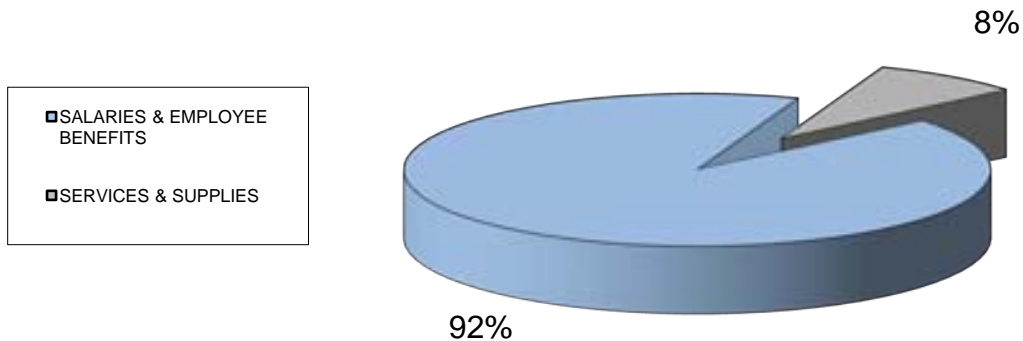
BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>PROJECTION</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$3,510,645	\$1,394,235	\$3,389,409	(\$121,236)
SERVICES & SUPPLIES	\$328,600	\$129,397	\$307,000	(\$21,600)
OPERATING BUDGET	\$3,839,245	\$1,523,631	\$3,696,409	(\$142,836)

Budgeted Positions 29
Filled Positions 28



Projected Expenditures by Category



2015 - 2016

FINANCIAL AND ACCOUNTING SERVICES DIVISION

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

	BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER/(UNDER) BUDGET
SALARIES & OTHER PAYS				
PERMANENT / COUNTY TEMPORARY	\$2,157,002	\$887,742	\$2,130,600	(\$26,402)
AGENCY TEMPORARY	113,000	0	53,743	(59,257)
STIPENDS	0	0	0	0
OVERTIME	41,302	29,312	39,500	(1,802)
BILINGUAL BONUS	0	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0	0
SICKLEAVE BUYBACK	12,000	1,762	7,200	(4,800)
RESERVE FOR REMUNERATION	0	0	0	0
TOTAL SALARIES & OTHER PAYS	\$2,323,304	\$918,817	\$2,231,043	(\$92,261)
VARIABLE BENEFITS				
RETIREMENT	406,819	161,405	415,282	8,463
FICA CONTRIBUTION	30,103	13,355	32,852	2,749
COUNTY SUBSIDY - INSURANCE	27,708	11,094	26,625	(1,083)
OPTIONS PLAN	373,533	146,769	352,246	(21,287)
LIFE INSURANCE	3,004	1,090	2,905	(99)
HEALTH INSURANCE TEMPS	0	0	0	0
FLEXIBLE BENEFIT PLAN	15,922	6,560	15,800	(122)
THRIFT PLAN / HORIZONS	73,779	32,181	70,212	(3,567)
SAVINGS PLAN	15,078	5,832	13,998	(1,080)
PENSION SAVINGS PLAN	0	0	0	0
MEGAFLEX	66,418	14,112	56,448	(9,970)
TOTAL VARIABLE BENEFITS	\$1,012,364	\$392,397	\$986,368	(\$25,996)
OPEB CONTRIBUTION	0	2,884	5,768	5,768
OTHER BENEFITS	174,978	80,137	166,230	(8,748)
TOTAL EMPLOYEE BENEFITS	\$1,187,342	\$475,418	\$1,158,366	(\$28,976)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$3,510,645	\$1,394,235	\$3,389,409	(\$121,236)

* Agency Temporary includes amounts through 12/31/15

* Permanent salaries and benefits include amounts through 11/30/15

2015-2016

FINANCIAL AND ACCOUNTING SERVICES

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

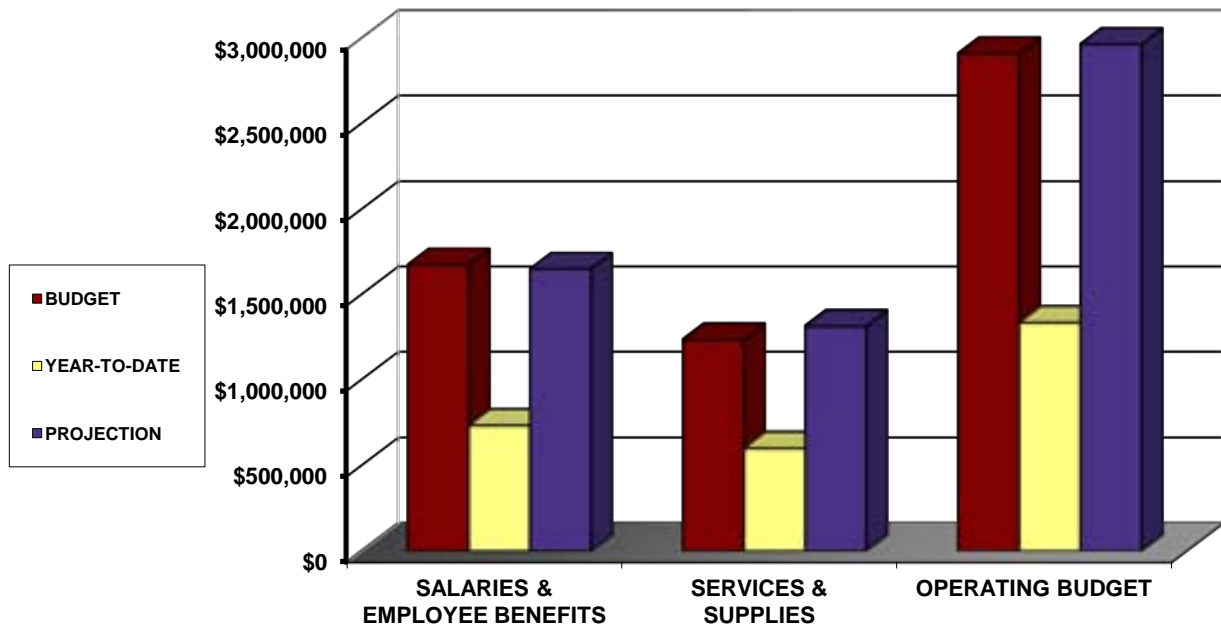
		BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER / (UNDER) BUDGET
	TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	\$7,700	\$3,643	\$7,400	(\$300)
9182	TRAVEL	37,500	25,793	35,800	(1,700)
	TOTAL	45,200	29,436	43,200	(2,000)
	OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	5,000	864	4,500	(500)
	TOTAL	5,000	864	4,500	(500)
	PROFESSIONAL AND SPECIALIZED SERVICES				
9572	PENSION BENEFIT INFORMATION	20,000	0	13,000	(7,000)
	TOTAL	20,000	0	13,000	(7,000)
	BANK SERVICES				
9751	BANK CHARGES - MELLON	5,000	0	0	(5,000)
9753	BANK CHARGES - STATE STREET	207,600	86,167	206,800	(800)
	TOTAL	212,600	86,167	206,800	(5,800)
	EDUCATIONAL EXPENSES				
9961	MEMBERSHIPS	6,000	1,480	6,000	0
9962	REGISTRATION FEES	16,300	9,650	15,500	(800)
9963	EDUCATIONAL MATERIALS	20,000	1,122	15,000	(5,000)
	TOTAL	42,300	12,252	36,500	(5,800)
	MISCELLANEOUS				
9986	MISCELLANEOUS	3,500	677	3,000	(500)
	TOTAL	3,500	677	3,000	(500)
	GRAND TOTAL	\$328,600	\$129,397	\$307,000	(\$21,600)

HUMAN RESOURCES

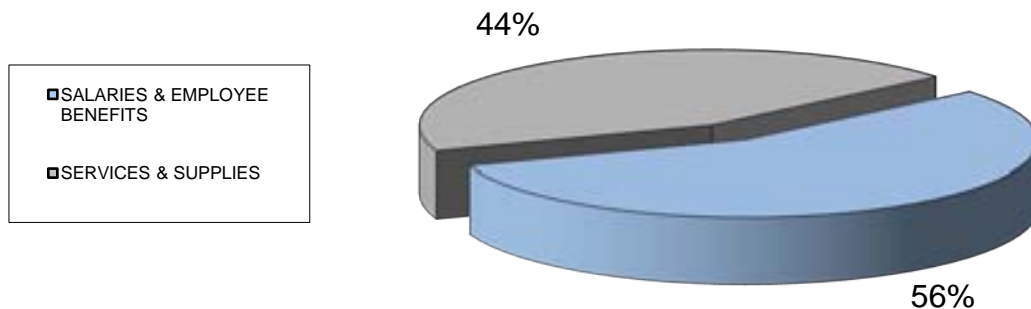
BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>PROJECTION</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$1,674,427	\$735,116	\$1,649,327	(\$25,100)
SERVICES & SUPPLIES	\$1,237,400	\$604,445	\$1,316,775	\$79,375
OPERATING BUDGET	\$2,911,827	\$1,339,561	\$2,966,102	\$54,275

Budgeted Positions 12
Filled Positions 12



Projected Expenditures by Category



2015 - 2016

HUMAN RESOURCES

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

	BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER/(UNDER) BUDGET
SALARIES & OTHER PAYS				
PERMANENT / COUNTY TEMPORARY	\$1,051,380	\$470,318	\$1,026,148	(\$25,232)
AGENCY TEMPORARY	0	0	0	0
STIPENDS	0	0	0	0
OVERTIME	3,093	0	1,000	(2,093)
BILINGUAL BONUS	0	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0	0
SICKLEAVE BUYBACK	0	0	0	0
RESERVE FOR REMUNERATION	0	0	0	0
TOTAL SALARIES & OTHER PAYS	\$1,054,473	\$470,318	\$1,027,148	(\$27,325)
VARIABLE BENEFITS				
RETIREMENT	196,509	86,141	206,737	10,228
FICA CONTRIBUTION	15,519	6,755	16,212	693
COUNTY SUBSIDY - INSURANCE	83,747	34,942	83,862	115
OPTIONS PLAN	0	0	0	0
LIFE INSURANCE	244	83	198	(46)
HEALTH INSURANCE TEMPS	0	0	0	0
FLEXIBLE BENEFIT PLAN	0	0	0	0
THRIFT PLAN / HORIZONS	26,481	11,581	27,794	1,313
SAVINGS PLAN	33,095	14,957	35,896	2,801
PENSION SAVINGS PLAN	0	0	0	0
MEGAFLEX	179,071	69,741	167,378	(11,693)
TOTAL VARIABLE BENEFITS	\$534,666	\$224,199	\$538,077	\$3,411
OPEB CONTRIBUTION	0	1,538	3,077	3,077
OTHER BENEFITS	85,289	39,061	81,025	(4,264)
TOTAL EMPLOYEE BENEFITS	\$619,955	\$264,798	\$622,179	\$2,224
TOTAL SALARIES & EMPLOYEE BENEFITS	\$1,674,427	\$735,116	\$1,649,327	(\$25,100)

* Agency Temporary includes amounts through 12/31/15

* Permanent salaries and benefits include amounts through 11/30/15

2015-2016

HUMAN RESOURCES

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

	BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER / (UNDER) BUDGET
TRANSPORTATION AND TRAVEL				
9181	\$5,000	\$722	\$3,000	(\$2,000)
9182	11,000	1,118	10,700	(300)
	TOTAL	1,840	13,700	(2,300)
OFFICE SUPPLIES AND EQUIPMENT				
9302	8,000	1,096	4,500	(3,500)
	TOTAL	1,096	4,500	(3,500)
PARKING FEES				
9491	415,000	194,880	389,800	(25,200)
9492	2,000	2,000	2,000	0
	TOTAL	196,880	391,800	(25,200)
PROFESSIONAL AND SPECIALIZED SERVICES				
9504	150,000	58,622	117,300	(32,700)
9510	3,300	817	3,000	(300)
9511	9,000	4,658	9,300	300
9512	200	45	150	(50)
9513	30,000	10,693	21,400	(8,600)
9547	30,000	14,046	29,000	(1,000)
9694	2,500	810	2,000	(500)
9700	1,000	222	500	(500)
9711	15,000	2,299	8,500	(6,500)
	TOTAL	92,212	191,150	(49,850)
COMPUTER SERVICES & SUPPORT				
9838	35,000	11,635	35,000	0
	TOTAL	11,635	35,000	0
EDUCATIONAL EXPENSES				
9961	9,000	8,739	9,000	0
9962	35,000	16,200	32,400	(2,600)
9963	8,000	2,495	6,100	(1,900)
9966	200,000	30,368	200,000	0
9967	75,000	0	75,000	0
9968	75,000	14,562	75,000	0
9969	25,000	13,980	25,000	0
	TOTAL	86,345	422,500	(4,500)

2015-2016

HUMAN RESOURCES

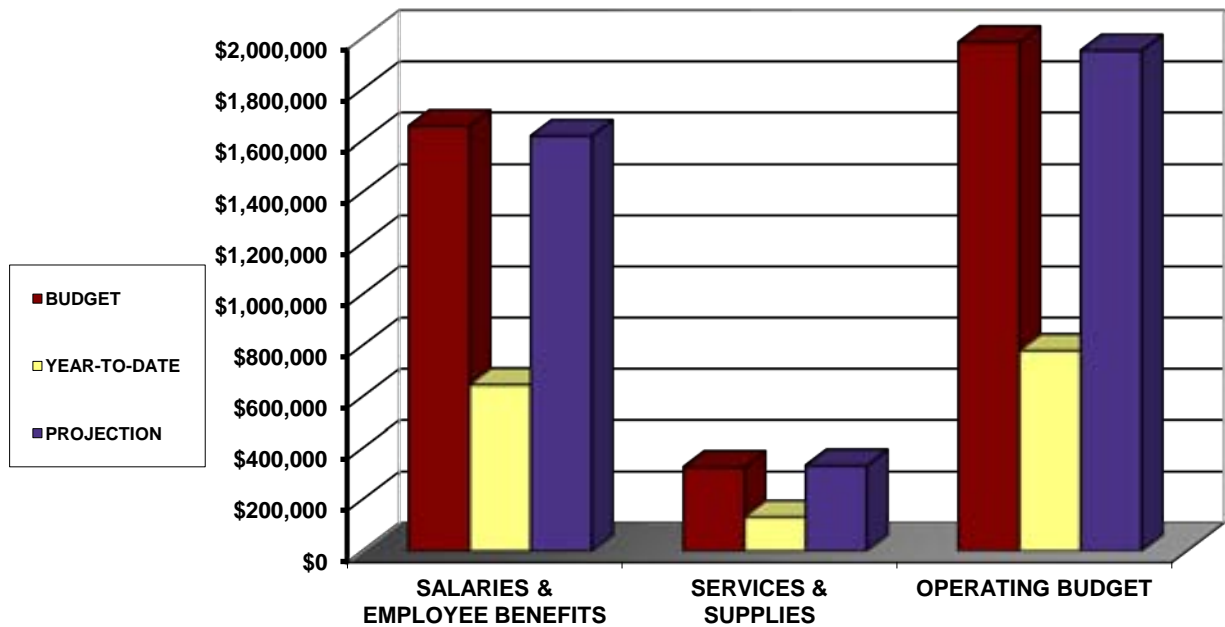
DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

	BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER / (UNDER) BUDGET
MISCELLANEOUS				
9981 RECRUITMENT	\$55,000	\$182,953	\$225,000	\$170,000
9986 MISCELLANEOUS	1,400	811	1,300	(100)
9989 WEB DAY	2,000	1,825	1,825	(175)
9991 MANAGEMENT OFFSITE	35,000	28,849	30,000	(5,000)
	-----	-----	-----	-----
TOTAL	93,400	214,438	258,125	164,725
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GRAND TOTAL	\$1,237,400	\$604,445	\$1,316,775	\$79,375
	=====	=====	=====	=====

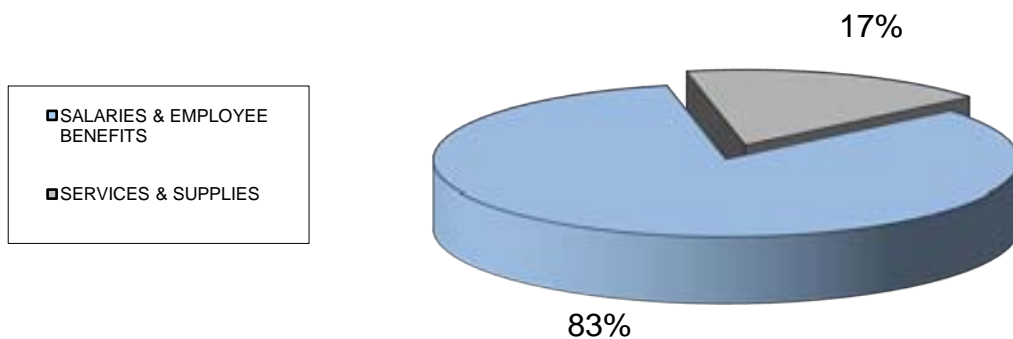
INTERNAL AUDIT

BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>PROJECTION</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$1,656,758	\$649,542	\$1,617,909	(\$38,849)
SERVICES & SUPPLIES	\$327,900	\$133,480	\$334,100	\$6,200
OPERATING BUDGET	\$1,984,658	\$783,023	\$1,952,009	(\$32,649)
Budgeted Positions	10			
Filled Positions	10			



Projected Expenditures by Category



2015 - 2016

INTERNAL AUDIT SERVICES

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

	BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER/(UNDER) BUDGET
SALARIES & OTHER PAYS				
PERMANENT / COUNTY TEMPORARY	\$1,065,939	\$431,144	\$1,065,700	(\$239)
AGENCY TEMPORARY	0	0	0	0
STIPENDS	0	0	0	0
OVERTIME	2,000	446	900	(1,100)
BILINGUAL BONUS	0	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0	0
SICKLEAVE BUYBACK	1,500	0	700	(800)
RESERVE FOR REMUNERATION	0	0	0	0
TOTAL SALARIES & OTHER PAYS	\$1,069,439	\$431,589	\$1,067,300	(\$2,139)
VARIABLE BENEFITS				
RETIREMENT	197,928	73,088	194,900	(3,028)
FICA CONTRIBUTION	16,614	6,474	15,539	(1,075)
COUNTY SUBSIDY - INSURANCE	45,132	14,701	39,203	(5,929)
OPTIONS PLAN	9,841	4,100	9,800	(41)
LIFE INSURANCE	50	3	25	(25)
HEALTH INSURANCE TEMPS	0	0	0	0
FLEXIBLE BENEFIT PLAN	0	0	0	0
THRIFT PLAN / HORIZONS	33,646	12,723	30,535	(3,111)
SAVINGS PLAN	29,926	10,280	27,413	(2,513)
PENSION SAVINGS PLAN	0	0	0	0
MEGAFLEX	167,712	55,623	148,328	(19,384)
TOTAL VARIABLE BENEFITS	\$500,849	\$176,992	\$465,743	(\$35,106)
OPEB CONTRIBUTION	0	1,360	2,719	2,719
OTHER BENEFITS	86,470	39,602	82,147	(4,323)
TOTAL EMPLOYEE BENEFITS	\$587,319	\$217,953	\$550,609	(\$36,710)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$1,656,758	\$649,542	\$1,617,909	(\$38,849)

* Agency Temporary includes amounts through 12/31/15

* Permanent salaries and benefits include amounts through 11/30/15

2015-2016

INTERNAL AUDIT SERVICES

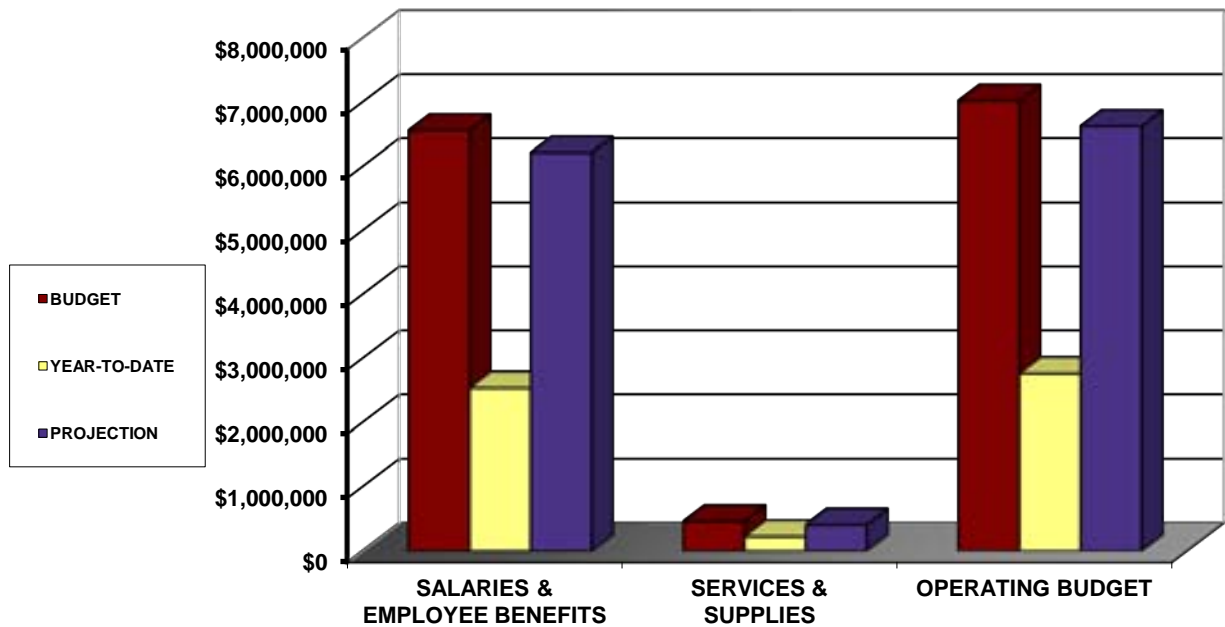
DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

		BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER / (UNDER) BUDGET
	TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	\$3,400	\$2,615	\$3,200	(\$200)
9182	TRAVEL	17,000	13,850	16,500	(500)
	TOTAL	20,400	16,465	19,700	(700)
	OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	2,000	273	1,000	(1,000)
	TOTAL	2,000	273	1,000	(1,000)
	PROFESSIONAL AND SPECIALIZED SERVICES				
9541	AUDITS	230,000	79,191	225,000	(5,000)
9674	MEMBER VERIFICATION	24,000	21,684	43,300	19,300
9702	AUDIT COMMITTEE CONSULTANT	15,000	7,313	14,700	(300)
	TOTAL	269,000	108,187	283,000	14,000
	EDUCATIONAL EXPENSES				
9961	MEMBERSHIPS	7,000	2,909	6,000	(1,000)
9962	REGISTRATION FEES	23,000	4,500	20,000	(3,000)
9963	EDUCATIONAL MATERIALS	5,500	796	3,500	(2,000)
	TOTAL	35,500	8,205	29,500	(6,000)
	MISCELLANEOUS				
9986	MISCELLANEOUS	1,000	350	900	(100)
	TOTAL	1,000	350	900	(100)
	GRAND TOTAL	\$327,900	\$133,480	\$334,100	\$6,200

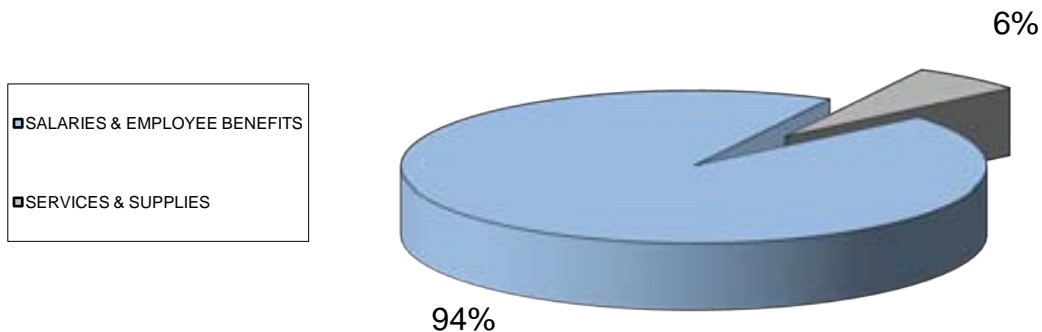
INVESTMENT OFFICE

BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>PROJECTION</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$6,560,955	\$2,546,599	\$6,215,439	(\$345,516)
SERVICES & SUPPLIES	\$463,500	\$226,482	\$411,000	(\$52,500)
OPERATING BUDGET	\$7,024,455	\$2,773,081	\$6,626,439	(\$398,016)
Budgeted Positions	28			
Filled Positions	25			



Projected Expenditures by Category



2015 - 2016

INVESTMENT OFFICE

**SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
BASED ON EXPENDITURES AS OF DECEMBER 31, 2015**

	<u>BUDGET</u>	<u>YTD ACTUAL</u>	<u>FULL YEAR PROJECTION</u>	<u>OVER/(UNDER) BUDGET</u>
SALARIES & OTHER PAYS				
PERMANENT / COUNTY TEMPORARY	\$4,281,450	\$1,630,788	\$4,031,309	(\$250,141)
AGENCY TEMPORARY	79,200	23,907	47,800	(31,400)
STIPENDS	0	0	0	0
OVERTIME	0	395	800	800
BILINGUAL BONUS	0	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0	0
TRANSPORTATION ALLOWANCE	7,200	0	0	(7,200)
SICKLEAVE BUYBACK	1,200	0	0	(1,200)
RESERVE FOR REMUNERATION	0	0	0	0
TOTAL SALARIES & OTHER PAYS	\$4,369,050	\$1,655,090	\$4,079,909	(\$289,141)
VARIABLE BENEFITS				
RETIREMENT	695,177	278,225	667,740	(27,437)
FICA CONTRIBUTION	65,574	26,038	62,490	(3,084)
COUNTY SUBSIDY - INSURANCE	175,581	89,658	215,180	39,599
OPTIONS PLAN	22,098	8,790	14,100	(7,998)
LIFE INSURANCE	100	22	53	(47)
HEALTH INSURANCE TEMPS	0	0	0	0
FLEXIBLE BENEFIT PLAN	0	0	0	0
THRIFT PLAN / HORIZONS	124,977	46,298	111,115	(13,862)
SAVINGS PLAN	138,291	66,019	158,446	20,155
PENSION SAVINGS PLAN	0	0	0	0
MEGAFLEX	622,793	212,500	566,667	(56,126)
TOTAL VARIABLE BENEFITS	\$1,844,591	\$727,550	\$1,795,791	(\$48,800)
OPEB CONTRIBUTION	0	4,895	9,789	9,789
OTHER BENEFITS	347,315	159,064	329,950	(17,365)
TOTAL EMPLOYEE BENEFITS	\$2,191,906	\$891,508	\$2,135,530	(\$56,376)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$6,560,955	\$2,546,599	\$6,215,439	(\$345,516)

* Agency Temporary includes amounts through 12/31/15

* Permanent salaries and benefits include amounts through 11/30/15

2015-2016

INVESTMENT OFFICE

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

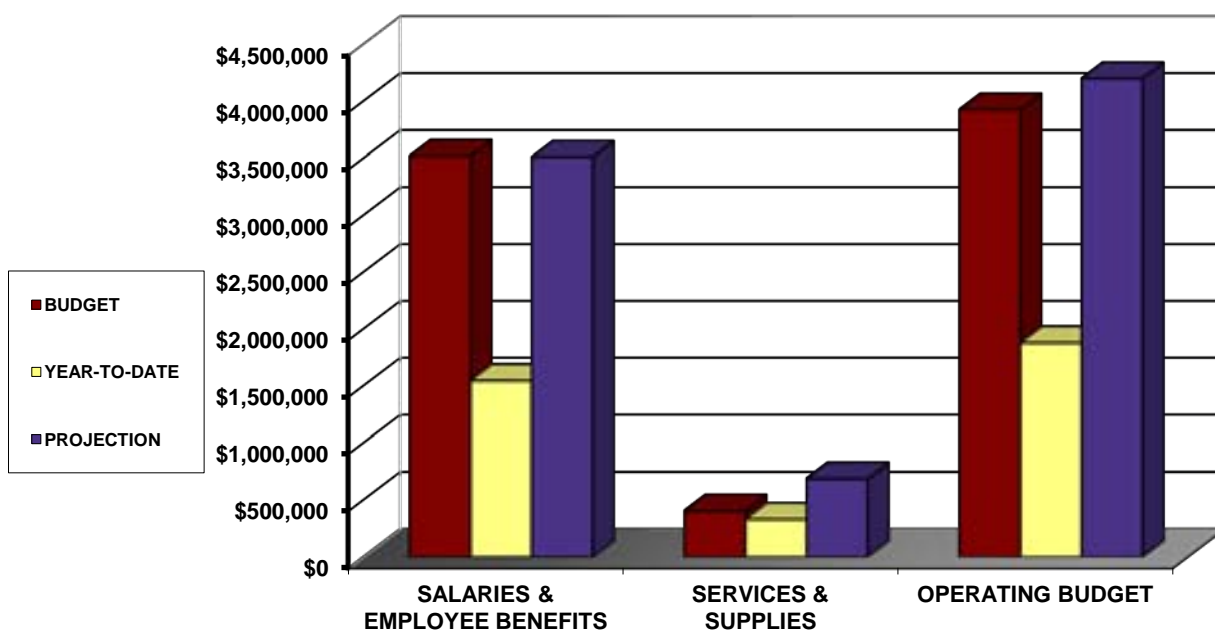
		BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER / (UNDER) BUDGET
	TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	\$25,500	\$13,363	\$25,500	\$0
9182	TRAVEL	324,500	171,981	290,000	(34,500)
	TOTAL	350,000	185,343	315,500	(34,500)
	OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	5,000	1,779	4,500	(500)
	TOTAL	5,000	1,779	4,500	(500)
	EDUCATIONAL EXPENSES				
9961	MEMBERSHIPS	55,000	9,068	40,000	(15,000)
9962	REGISTRATION FEES	30,000	22,688	29,500	(500)
9963	EDUCATIONAL MATERIALS	18,000	5,547	17,000	(1,000)
	TOTAL	103,000	37,302	86,500	(16,500)
	MISCELLANEOUS				
9986	MISCELLANEOUS	5,500	2,057	4,500	(1,000)
	TOTAL	5,500	2,057	4,500	(1,000)
	GRAND TOTAL	\$463,500	\$226,482	\$411,000	(\$52,500)

LEGAL SERVICES

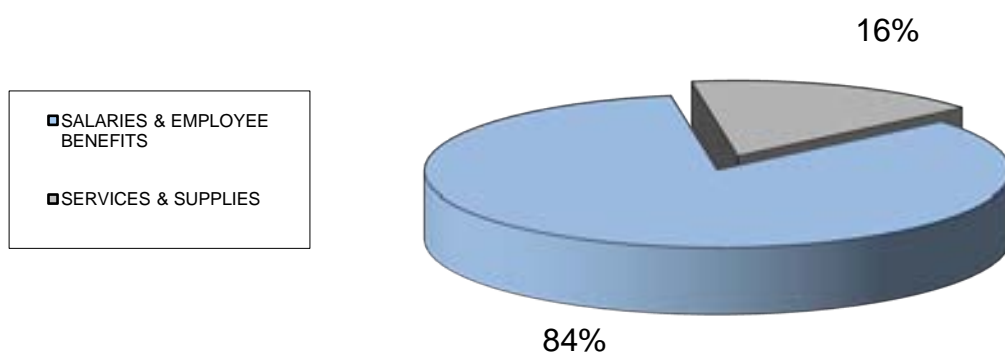
BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>PROJECTION</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$3,519,612	\$1,551,008	\$3,509,810	(\$9,802)
SERVICES & SUPPLIES	\$406,600	\$332,919	\$689,669	\$283,069
OPERATING BUDGET	\$3,926,212	\$1,883,927	\$4,199,479	\$273,267

Budgeted Positions 17
Filled Positions 17



Projected Expenditures by Category



2015 - 2016

LEGAL SERVICES

**SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
BASED ON EXPENDITURES AS OF DECEMBER 31, 2015**

	<u>BUDGET</u>	<u>YTD ACTUAL</u>	<u>FULL YEAR PROJECTION</u>	<u>OVER/(UNDER) BUDGET</u>
SALARIES & OTHER PAYS				
PERMANENT / COUNTY TEMPORARY	\$2,189,863	\$984,783	\$2,180,847	(\$9,016)
AGENCY TEMPORARY	81,500	15,197	60,800	(20,700)
STIPENDS	0	0	0	0
OVERTIME	0	0	0	0
BILINGUAL BONUS	0	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0	0
SICKLEAVE BUYBACK	0	0	0	0
RESERVE FOR REMUNERATION	0	0	0	0
TOTAL SALARIES & OTHER PAYS	\$2,271,363	\$999,980	\$2,241,647	(\$29,716)
VARIABLE BENEFITS				
RETIREMENT	412,317	171,469	411,527	(790)
FICA CONTRIBUTION	33,795	14,325	34,379	584
COUNTY SUBSIDY - INSURANCE	136,296	83,188	181,500	45,204
OPTIONS PLAN	0	0	0	0
LIFE INSURANCE	0	0	0	0
HEALTH INSURANCE TEMPS	0	0	0	0
FLEXIBLE BENEFIT PLAN	0	0	0	0
THRIFT PLAN / HORIZONS	66,031	25,877	62,104	(3,927)
SAVINGS PLAN	90,770	38,876	84,821	(5,949)
PENSION SAVINGS PLAN	0	0	0	0
MEGAFLEX	331,397	132,993	319,184	(12,213)
TOTAL VARIABLE BENEFITS	\$1,070,606	\$466,728	\$1,093,515	\$22,909
OPEB CONTRIBUTION	0	2,943	5,886	5,886
OTHER BENEFITS	177,644	81,358	168,762	(8,882)
TOTAL EMPLOYEE BENEFITS	\$1,248,250	\$551,028	\$1,268,163	\$19,913
TOTAL SALARIES & EMPLOYEE BENEFITS	\$3,519,612	\$1,551,008	\$3,509,810	(\$9,802)

* Agency Temporary includes amounts through 12/31/15

* Permanent salaries and benefits include amounts through 11/30/15

2015-2016

LEGAL SERVICES

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

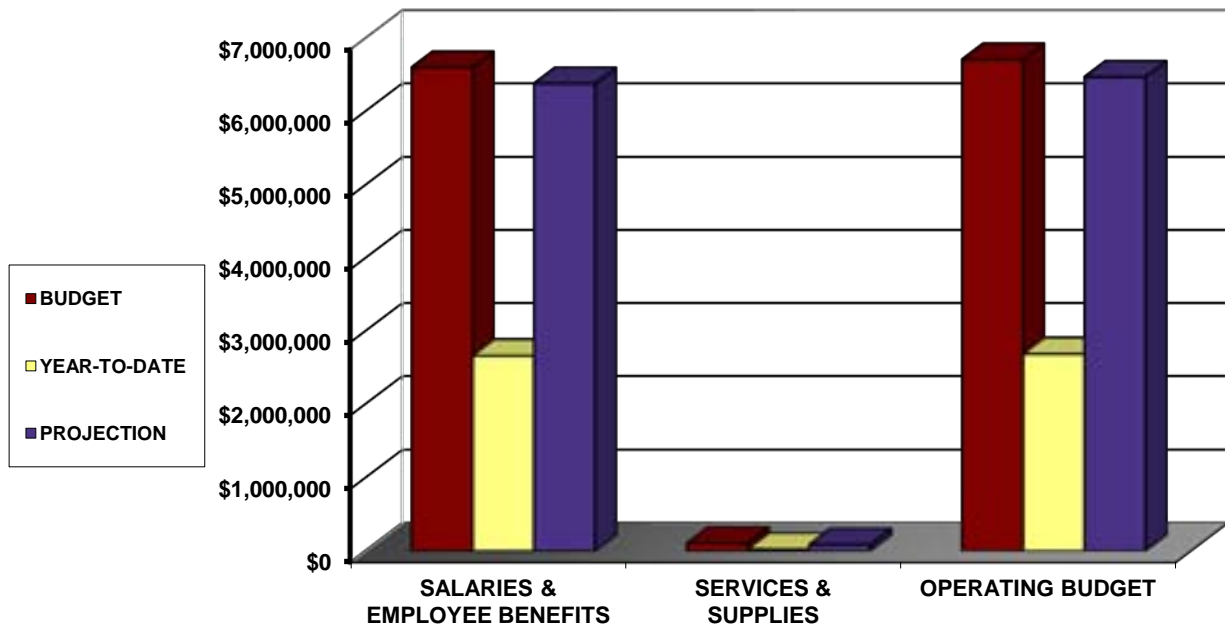
	BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER / (UNDER) BUDGET
AUTO EXPENSES				
9102	\$1,200	\$451	\$1,200	\$0
9103	800	29	400	(400)
9105	400	0	200	(200)
	TOTAL	480	1,800	(600)
TRANSPORTATION AND TRAVEL				
9181	4,500	2,445	4,200	(300)
9182	34,200	13,916	27,900	(6,300)
	TOTAL	16,360	32,100	(6,600)
OFFICE SUPPLIES AND EQUIPMENT				
9302	4,500	3,275	4,400	(100)
	TOTAL	3,275	4,400	(100)
PROFESSIONAL AND SPECIALIZED SERVICES				
9673	500	0	300	(200)
	TOTAL	0	300	(200)
LEGAL FEES AND SERVICES				
9771	0	16,668	42,100	42,100
9772	225,000	241,535	483,069	258,069
9777	2,000	331	1,500	(500)
	TOTAL	258,533	526,669	299,669
EDUCATIONAL EXPENSES				
9961	7,500	7,755	8,000	500
9962	24,000	4,797	20,000	(4,000)
9963	99,000	38,504	92,400	(6,600)
	TOTAL	51,056	120,400	(10,100)
MISCELLANEOUS				
9986	3,000	3,214	4,000	1,000
	TOTAL	3,214	4,000	1,000
GRAND TOTAL	\$406,600	\$332,919	\$689,669	\$283,069

MEMBER SERVICES

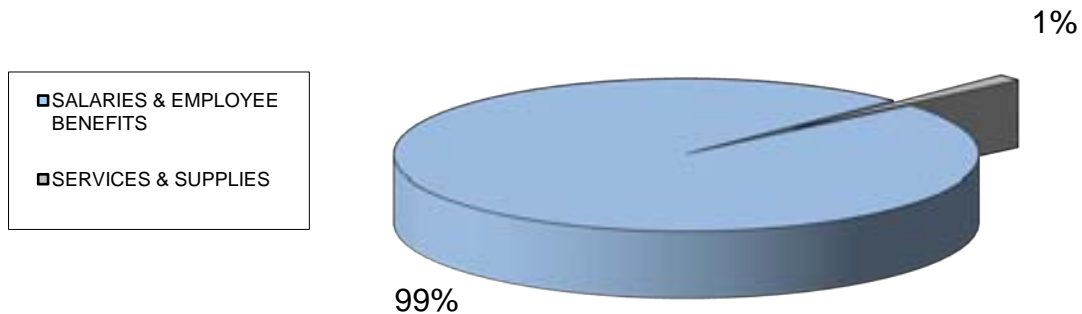
BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>PROJECTION</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$6,601,369	\$2,670,162	\$6,380,209	(\$221,160)
SERVICES & SUPPLIES	\$108,700	\$24,380	\$89,400	(\$19,300)
OPERATING BUDGET	\$6,710,069	\$2,694,542	\$6,469,609	(\$240,460)

Budgeted Positions 64
Filled Positions 60



Projected Expenditures by Category



2015 - 2016

MEMBER SERVICES

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

	BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER/(UNDER) BUDGET
SALARIES & OTHER PAYS				
PERMANENT / COUNTY TEMPORARY	\$4,247,484	\$1,669,801	\$4,031,568	(\$215,916)
AGENCY TEMPORARY	12,000	26,611	53,222	41,222
STIPENDS	0	0	0	0
OVERTIME	92,805	57,115	137,077	44,272
BILINGUAL BONUS	9,600	3,250	7,200	(2,400)
PAY IN LIEU OF SALARY REDUCTION	0	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0	0
SICKLEAVE BUYBACK	10,000	5,096	10,200	200
RESERVE FOR REMUNERATION	0	0	0	0
TOTAL SALARIES & OTHER PAYS	\$4,371,889	\$1,761,874	\$4,239,267	(\$132,622)
VARIABLE BENEFITS				
RETIREMENT	710,886	289,192	694,060	(16,826)
FICA CONTRIBUTION	61,740	26,531	63,675	1,935
COUNTY SUBSIDY - INSURANCE	50,191	20,055	48,132	(2,059)
OPTIONS PLAN	730,890	284,732	683,357	(47,533)
LIFE INSURANCE	2,991	1,261	3,027	36
HEALTH INSURANCE TEMPS	75,477	29,391	70,540	(4,937)
FLEXIBLE BENEFIT PLAN	0	0	0	0
THRIFT PLAN / HORIZONS	111,050	47,688	114,450	3,400
SAVINGS PLAN	14,244	8,250	19,800	5,556
PENSION SAVINGS PLAN	10,206	2,807	8,420	(1,786)
MEGAFLEX	117,245	35,317	94,180	(23,065)
TOTAL VARIABLE BENEFITS	\$1,884,920	\$745,224	\$1,799,641	(\$85,279)
OPEB CONTRIBUTION	0	5,262	10,524	10,524
OTHER BENEFITS	344,559	157,802	330,777	(13,782)
TOTAL EMPLOYEE BENEFITS	\$2,229,479	\$908,289	\$2,140,942	(\$88,537)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$6,601,369	\$2,670,162	\$6,380,209	(\$221,160)

* Agency Temporary includes amounts through 12/31/15

* Permanent salaries and benefits include amounts through 11/30/15

2015-2016

MEMBER SERVICES

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

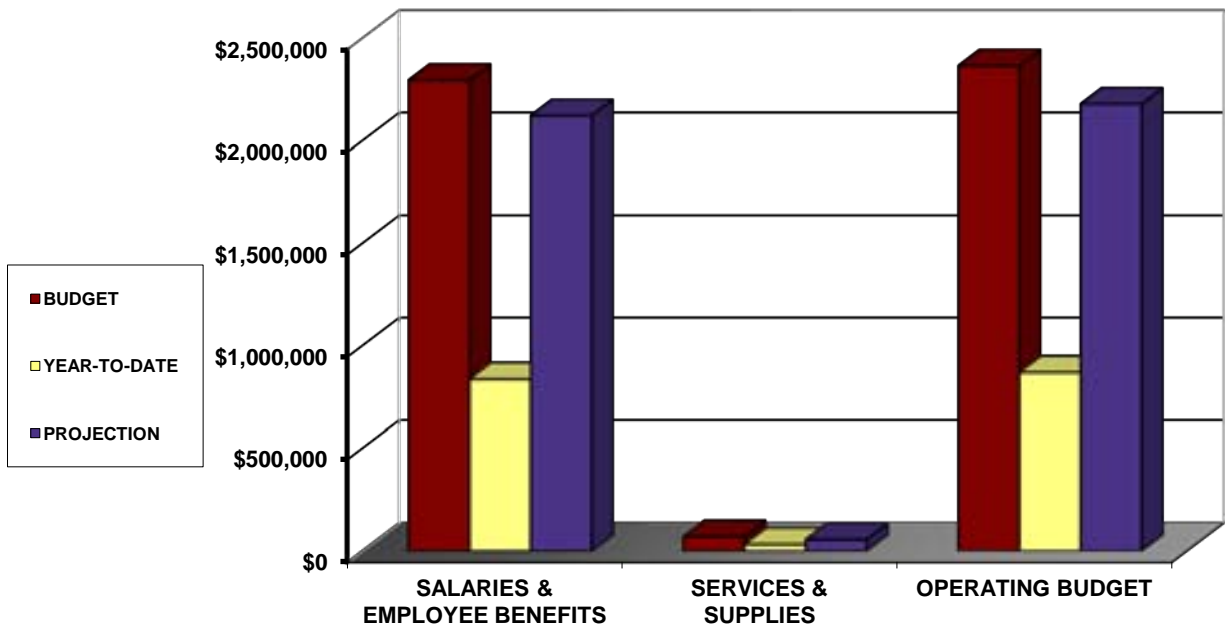
		BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER / (UNDER) BUDGET
	TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	\$16,200	\$4,985	\$11,900	(\$4,300)
9182	TRAVEL	28,500	6,558	25,800	(2,700)
	TOTAL	44,700	11,544	37,700	(7,000)
	OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	14,500	5,936	11,900	(2,600)
	TOTAL	14,500	5,936	11,900	(2,600)
	EDUCATIONAL EXPENSES				
9961	MEMBERSHIPS	2,000	1,123	1,900	(100)
9962	REGISTRATION FEES	43,500	4,323	34,500	(9,000)
9963	EDUCATIONAL MATERIALS	1,000	0	500	(500)
	TOTAL	46,500	5,446	36,900	(9,600)
	MISCELLANEOUS				
9986	MISCELLANEOUS	3,000	1,454	2,900	(100)
	TOTAL	3,000	1,454	2,900	(100)
	GRAND TOTAL	\$108,700	\$24,380	\$89,400	(\$19,300)

QUALITY ASSURANCE

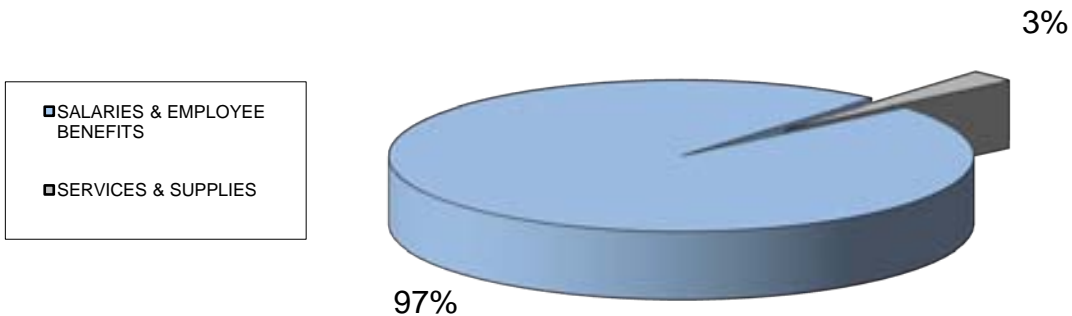
BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>PROJECTION</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$2,295,199	\$839,760	\$2,121,956	(\$173,243)
SERVICES & SUPPLIES	\$70,500	\$32,789	\$56,600	(\$13,900)
OPERATING BUDGET	\$2,365,699	\$872,550	\$2,178,556	(\$187,143)

Budgeted Positions 17
Filled Positions 17



Projected Expenditures by Category



2015 - 2016

QUALITY ASSURANCE

**SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
BASED ON EXPENDITURES AS OF DECEMBER 31, 2015**

	BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER/(UNDER) BUDGET
SALARIES & OTHER PAYS				
PERMANENT / COUNTY TEMPORARY	\$1,418,577	\$531,200	\$1,313,125	(\$105,452)
AGENCY TEMPORARY	0	0	0	0
STIPENDS	0	0	0	0
OVERTIME	1,975	373	900	(1,075)
BILINGUAL BONUS	0	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0	0
SICKLEAVE BUYBACK	0	0	0	0
RESERVE FOR REMUNERATION	0	0	0	0
TOTAL SALARIES & OTHER PAYS	\$1,420,552	\$531,572	\$1,314,025	(\$106,527)
VARIABLE BENEFITS				
RETIREMENT	272,193	97,511	260,028	(12,165)
FICA CONTRIBUTION	19,478	7,117	17,081	(2,397)
COUNTY SUBSIDY - INSURANCE	81,199	26,518	70,714	(10,485)
OPTIONS PLAN	0	0	0	0
LIFE INSURANCE	0	51	122	122
HEALTH INSURANCE TEMPS	0	0	0	0
FLEXIBLE BENEFIT PLAN	0	0	0	0
THRIFT PLAN / HORIZONS	39,163	14,670	35,208	(3,955)
SAVINGS PLAN	45,377	19,417	46,601	1,224
PENSION SAVINGS PLAN	0	0	0	0
MEGAFLEX	302,161	88,452	265,355	(36,806)
TOTAL VARIABLE BENEFITS	\$759,571	\$253,735	\$695,109	(\$64,462)
OPEB CONTRIBUTION	0	1,750	3,500	3,500
OTHER BENEFITS	115,076	52,703	109,322	(5,754)
TOTAL EMPLOYEE BENEFITS	\$874,647	\$308,188	\$807,931	(\$66,716)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$2,295,199	\$839,760	\$2,121,956	(\$173,243)

* Agency Temporary includes amounts through 12/31/15

* Permanent salaries and benefits include amounts through 11/30/15

2015-2016

QUALITY ASSURANCE

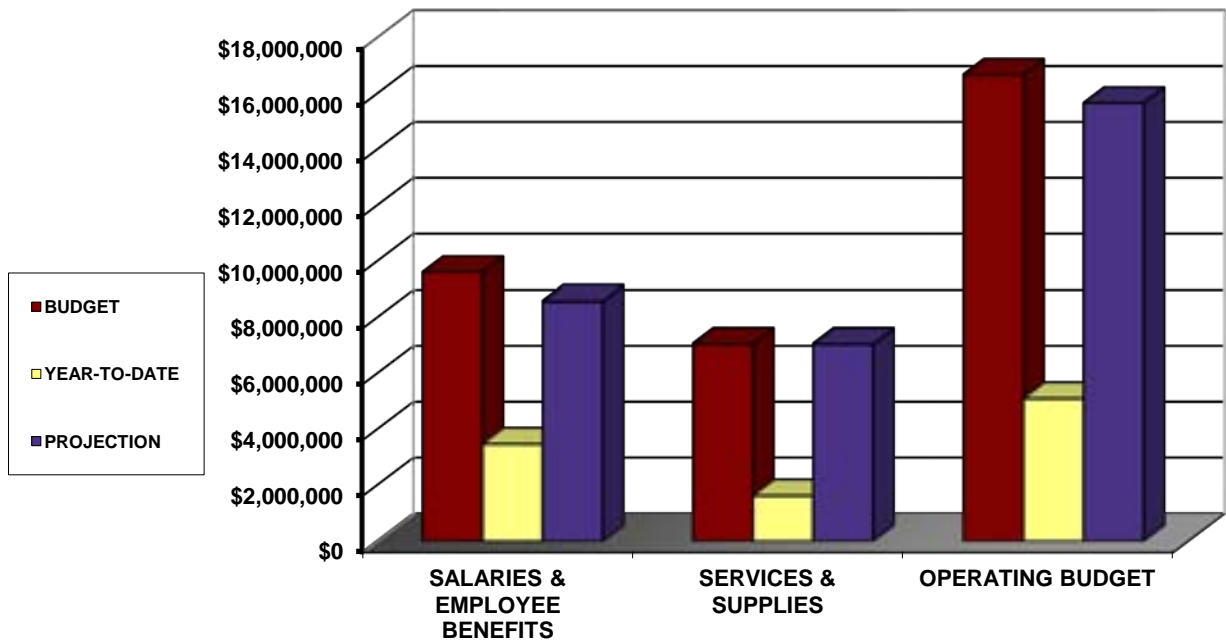
DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

		BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER / (UNDER) BUDGET
	TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	\$2,000	\$1,405	\$2,000	\$0
9182	TRAVEL	31,000	6,122	20,000	(11,000)
	TOTAL	33,000	7,527	22,000	(11,000)
	OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	3,500	3,545	4,000	500
	TOTAL	3,500	3,545	4,000	500
	EDUCATIONAL EXPENSES				
9961	MEMBERSHIPS	4,500	2,275	4,300	(200)
9962	REGISTRATION FEES	25,000	19,282	25,000	0
9963	EDUCATIONAL MATERIALS	4,000	20	1,000	(3,000)
	TOTAL	33,500	21,578	30,300	(3,200)
	MISCELLANEOUS				
9986	MISCELLANEOUS	500	139	300	(200)
	TOTAL	500	139	300	(200)
	GRAND TOTAL	\$70,500	\$32,789	\$56,600	(\$13,900)

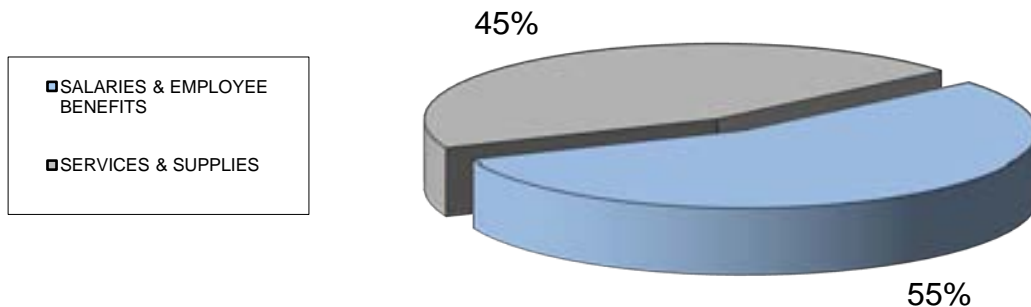
SYSTEMS DIVISION

BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>PROJECTION</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$9,609,509	\$3,488,498	\$8,595,197	(\$1,014,312)
SERVICES & SUPPLIES	\$7,073,600	\$1,634,055	\$7,069,000	(\$4,600)
OPERATING BUDGET	\$16,683,109	\$5,122,552	\$15,664,197	(\$1,018,912)
Budgeted Positions	51			
Filled Positions	40			



Projected Expenditures by Category



2015 - 2016

SYSTEMS DIVISION

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

	BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER/(UNDER) BUDGET
SALARIES & OTHER PAYS				
PERMANENT / COUNTY TEMPORARY	\$5,024,339	\$1,966,649	\$4,861,556	(\$162,783)
AGENCY TEMPORARY	1,927,000	431,374	1,035,300	(891,700)
STIPENDS	0	0	0	0
OVERTIME	110,000	44,748	107,400	(2,600)
BILINGUAL BONUS	0	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0	0
SICKLEAVE BUYBACK	6,000	5,302	10,603	4,603
RESERVE FOR REMUNERATION	0	0	0	0
TOTAL SALARIES & OTHER PAYS	\$7,067,339	\$2,448,073	\$6,014,859	(\$1,052,480)
VARIABLE BENEFITS				
RETIREMENT	868,348	355,512	948,032	79,684
FICA CONTRIBUTION	74,729	29,784	71,482	(3,247)
COUNTY SUBSIDY - INSURANCE	180,193	68,348	182,262	2,069
OPTIONS PLAN	260,507	101,051	269,470	8,963
LIFE INSURANCE	1,395	548	1,315	(80)
HEALTH INSURANCE TEMPS	0	0	0	0
FLEXIBLE BENEFIT PLAN	15,510	6,194	14,866	(644)
THRIFT PLAN / HORIZONS	124,358	49,959	119,903	(4,455)
SAVINGS PLAN	109,110	46,470	111,528	2,418
PENSION SAVINGS PLAN	2,838	0	2,580	(258)
MEGAFLEX	497,604	189,593	455,023	(42,581)
TOTAL VARIABLE BENEFITS	\$2,134,592	\$847,461	\$2,176,461	\$41,869
OPEB CONTRIBUTION	0	6,301	12,601	12,601
OTHER BENEFITS	407,579	186,664	391,276	(16,303)
TOTAL EMPLOYEE BENEFITS	\$2,542,171	\$1,040,425	\$2,580,338	\$38,167
TOTAL SALARIES & EMPLOYEE BENEFITS	\$9,609,509	\$3,488,498	\$8,595,197	(\$1,014,312)

* Agency Temporary includes amounts through 12/31/15

* Permanent salaries and benefits include amounts through 11/30/15

2015-2016

SYSTEMS DIVISION

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

	BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER / (UNDER) BUDGET
COMMUNICATIONS				
9121	\$130,000	\$40,055	\$96,200	(\$33,800)
9124	138,000	70,779	141,600	3,600
9125	200,000	169,790	339,600	139,600
9130	35,000	12,437	29,800	(5,200)
9133	25,000	1,995	4,800	(20,200)
9135	380,000	159,677	319,400	(60,600)
9139	16,000	7,073	16,800	800
TOTAL	924,000	461,807	948,200	24,200
TRANSPORTATION AND TRAVEL				
9181	7,500	1,896	3,800	(3,700)
9182	25,000	9,064	18,200	(6,800)
TOTAL	32,500	10,960	22,000	(10,500)
POSTAGE				
9208	290,000	273,333	389,330	99,330
TOTAL	290,000	273,333	389,330	99,330
OFFICE SUPPLIES AND EQUIPMENT				
9302	24,000	4,447	24,000	0
9336	10,000	0	10,000	0
9344	10,000	0	10,000	0
9345	30,000	846	30,000	0
9347	15,000	8,835	15,000	0
9348	25,000	20,667	25,000	0
9353	133,500	19,334	133,500	0
TOTAL	247,500	54,130	247,500	0
EQUIPMENT MAINTENANCE				
9406	100,000	(314)	100,000	0
9411	43,000	23,346	46,700	3,700
9412	30,000	10,335	20,670	(9,330)
9414	184,700	4,093	184,700	0
9419	18,000	6,258	18,000	0
9424	14,500	0	14,500	0
9436	50,000	21,153	50,000	0
9438	25,000	1,302	9,000	(16,000)
9439	15,000	0	15,000	0
9442	15,000	0	15,000	0
9443	5,200	0	5,200	0
TOTAL	500,400	66,174	478,770	(21,630)

2015-2016

SYSTEMS DIVISION

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

	BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER / (UNDER) BUDGET	
PROFESSIONAL AND SPECIALIZED SERVICES					
9502	EDP CHARGES - ISD	\$6,000	\$3,044	\$6,100	\$100
9509	AUDITOR CONTROLLER - PAYROLL SERVICES	77,000	38,000	76,000	(1,000)
9550	FILENET WORKFLOW/GUI CONSULTING	40,000	10,200	40,000	0
9574	CONSULTING SERVICES - CLAIMS PROC.	180,000	0	180,000	0
9680	IRON MOUNTAIN MEDIA STORAGE	50,000	14,020	28,100	(21,900)
9681	RETIREE PAYROLL PRINTING	200,000	80,291	200,000	0
9692	IBM HOTSITE SERVICES	200,000	82,171	200,000	0
9714	SECURITY ASSESSMENT	40,000	0	40,000	0
	TOTAL	793,000	227,726	770,200	(22,800)
COMPUTER SERVICES & SUPPORT					
9831	LAN SOFTWARE & LIC - NEW	70,000	10	40,000	(30,000)
9832	LAN SOFTWARE & LIC - EXISTING	492,800	110,453	492,800	0
9833	MAINFRAME SOFTWARE & LIC - EXISTING	815,000	295,874	815,000	0
9843	LAN NETWORK HARDWARE - NEW	135,000	18,390	135,000	0
9858	CALL CENTRIC MEMBER RECORDING	75,000	1,098	60,000	(15,000)
9878	NETWORK DATA STORAGE INVENTORY	40,000	0	40,000	0
9879	CO-LOCATION	195,000	111,100	195,000	0
9882	BOARDROOM OPERATION MGMT SYSTEMS I	150,000	0	150,000	0
9889	VIRTUALIZATION SYSTEM ENHANCEMENTS	15,000	0	15,000	0
9890	STORAGE EXPANSION	140,000	0	140,000	0
9901	DPC IMAGE CAPTURE REPLACEMENT	50,000	0	50,000	0
9902	GENERATOR ENHANCEMENT PHASE I	90,000	0	90,000	0
9903	ENTERPRISE WORKSPACE	25,000	0	25,000	0
9904	FILENET PORTAL LICENSE	75,000	0	75,000	0
9905	SURVEILLANCE EQUIP-COMMON AREA	80,000	0	80,000	0
9906	ENTERPRISE REPORTING	25,000	0	25,000	0
9907	NETWORK MONITORING	28,000	0	28,000	0
9908	ENT. WORKSTATION REPLACEMENT	975,000	0	975,000	0
9909	ENT. DESKTOP APPLICATIONS UPDATE	150,000	0	150,000	0
9910	ENT. NETWORK DIRECTORY & AUTHENICATION	400,000	0	400,000	0
9911	ENT. ORG. EMAIL REPLACEMENT	200,000	0	200,000	0
	TOTAL	4,225,800	536,926	4,180,800	(45,000)
EDUCATIONAL EXPENSES					
9961	MEMBERSHIPS	900	250	900	0
9962	REGISTRATION FEES	50,000	1,675	25,000	(25,000)
9963	EDUCATIONAL MATERIALS	8,500	753	5,800	(2,700)
	TOTAL	59,400	2,678	31,700	(27,700)
MISCELLANEOUS					
9986	MISCELLANEOUS	1,000	322	500	(500)
	TOTAL	1,000	322	500	(500)
GRAND TOTAL					
		\$7,073,600	\$1,634,055	\$7,069,000	(\$4,600)

FISCAL YEAR 2015-2016
RETIREE HEALTH CARE BENEFITS PROGRAM
BUDGET CONTROL REPORT
BASED ON EXPENDITURES AS OF
DECEMBER 31, 2015

RETIREE HEALTH CARE BENEFITS PROGRAM

FISCAL YEAR 2015-2016

BUDGET CONTROL REPORT

**BASED ON EXPENDITURES AS OF
DECEMBER 31, 2015**

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FISCAL YEAR 2015-2016

**RETIREE HEALTH CARE BENEFITS PROGRAM
BUDGET CONTROL REPORT
EXECUTIVE SUMMARY**

**BASED ON EXPENDITURES AS OF
DECEMBER 31, 2015**

The following is the Semi-Annual Budget Control Report for Fiscal Year 2015-2016. The total program expenses are projected to be \$5,677,665 based on actual expenditure information through December 31, 2015. This represents a projected underexpenditure of \$220,453 from the operating budget.

The major contributing factors are:

Salaries and Employee Benefits:

Projected underexpenditure of \$57,778 in Salaries and Employee Benefits primarily due to the following factor:

- Permanent salaries are projected to be lower than anticipated due to hiring plan changes resulting from recruitment delays and unplanned vacancies.

Services and Supplies:

Projected underexpenditure of **\$162,675** in Services and Supplies primarily due to the following:

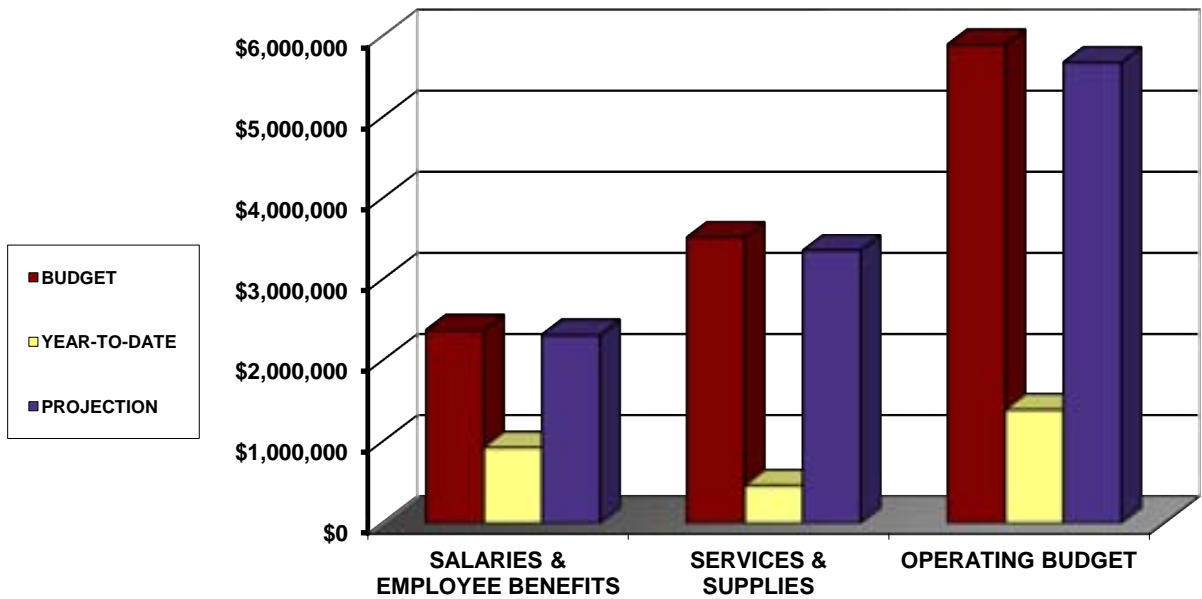
- Underexpenditure of \$74,000 in Professional and Specialized Services due to some audits may not be completed by the end of 2015-2016 fiscal year.
- Underexpenditure of \$55,000 in Postage due to lower than expected unanticipated Special Retiree Mailings.

RETIREE HEALTH CARE BENEFITS PROGRAM

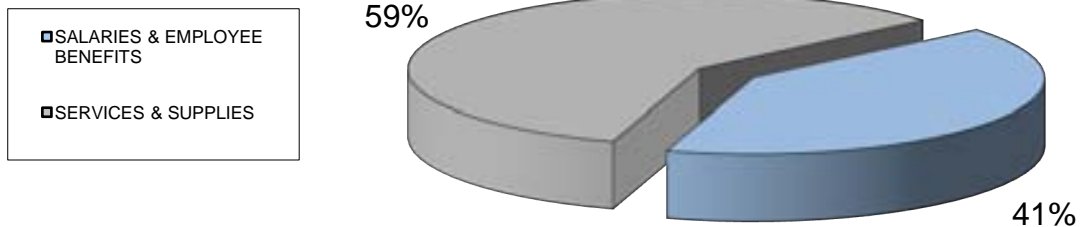
BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>PROJECTION</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$2,378,830	\$936,539	\$2,321,052	(\$57,778)
SERVICES & SUPPLIES	\$3,519,288	\$465,243	\$3,356,613	(\$162,675)
OPERATING BUDGET	\$5,898,118	\$1,401,782	\$5,677,665	(\$220,453)

Budgeted Positions 22
Filled Positions 19



Projected Expenditures by Category



2015 - 2016

RETIREE HEALTH CARE BENEFITS PROGRAM

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

	BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER/(UNDER) BUDGET
SALARIES & OTHER PAYS				
PERMANENT / COUNTY TEMPORARY	\$1,583,952	\$613,328	\$1,516,148	(\$67,804)
AGENCY TEMPORARY	34,500	37,435	74,870	40,370
STIPENDS	0	0	0	0
OVERTIME	12,834	0	10,500	(2,334)
BILINGUAL BONUS	2,400	950	1,800	(600)
PAY IN LIEU OF SALARY REDUCTION	0	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0	0
SICKLEAVE BUYBACK	10,000	3,900	9,400	(600)
RESERVE FOR REMUNERATION	0	0	0	0
TOTAL SALARIES & OTHER PAYS	\$1,643,686	\$655,614	\$1,612,718	(\$30,968)
VARIABLE BENEFITS				
RETIREMENT	290,060	106,714	284,571	(5,489)
FICA CONTRIBUTION	20,307	7,856	18,855	(1,452)
COUNTY SUBSIDY - INSURANCE	30,876	12,350	29,639	(1,237)
OPTIONS PLAN	254,435	103,030	247,272	(7,163)
LIFE INSURANCE	766	265	696	(70)
HEALTH INSURANCE TEMPS	0	0	0	0
FLEXIBLE BENEFIT PLAN	0	0	0	0
THRIFT PLAN / HORIZONS	41,285	18,192	43,662	2,377
SAVINGS PLAN	17,160	6,739	16,172	(988)
PENSION SAVINGS PLAN	0	54	131	131
MEGAFLEX	80,255	23,829	63,544	(16,711)
TOTAL VARIABLE BENEFITS	\$735,144	\$279,029	\$704,542	(\$30,602)
OPEB CONTRIBUTION	0	1,896	3,792	3,792
OTHER BENEFITS	0	0	0	0
TOTAL EMPLOYEE BENEFITS	\$735,144	\$280,925	\$708,334	(\$26,810)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$2,378,830	\$936,539	\$2,321,052	(\$57,778)

* Agency Temporary includes amounts through 12/31/15

* Permanent salaries and benefits include amounts through 11/30/15

2015-2016

RETIREE HEALTH CARE BENEFITS PROGRAM

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

		BUDGET	YTD ACTUAL	FULL YEAR PROJECTION	OVER / (UNDER) BUDGET
TRANSPORTATION AND TRAVEL					
9181	TRANSPORTATION	\$5,400	\$2,357	\$4,800	(\$600)
9182	TRAVEL	40,600	15,214	38,000	(2,600)
	TOTAL	46,000	17,571	42,800	(3,200)
POSTAGE					
9212	SPECIAL RETIREE MAILINGS	405,000	64,674	350,000	(55,000)
	TOTAL	405,000	64,674	350,000	(55,000)
OFFICE SUPPLIES AND EQUIPMENT					
9302	SPECIAL ORDERS/MINOR EQUIP	4,000	1,646	3,300	(700)
	TOTAL	4,000	1,646	3,300	(700)
OPERATIONAL COSTS					
9482	RENT	143,500	71,714	124,793	(18,707)
9483	DEPARTMENTAL OVERHEAD	1,757,988	0	1,757,988	0
	TOTAL	1,901,488	71,714	1,882,781	(18,707)
PROFESSIONAL AND SPECIALIZED SERVICES					
9541	AUDITS	424,000	31,500	350,000	(74,000)
9545	HEALTH CARE CONSULTING	716,000	268,552	700,000	(16,000)
9572	PENSION BENEFIT INFORMATION	0	458	1,832	1,832
9573	OPEB VALUATION	0	3,428	6,900	6,900
	TOTAL	1,140,000	303,938	1,058,732	(81,268)
EDUCATIONAL EXPENSES					
9961	MEMBERSHIPS	300	2,800	3,000	2,700
9962	REGISTRATION FEES	20,000	2,900	15,000	(5,000)
9963	EDUCATIONAL MATERIALS	2,500	0	1,000	(1,500)
	TOTAL	22,800	5,700	19,000	(3,800)
GRAND TOTAL		\$3,519,288	\$465,243	\$3,356,613	(\$162,675)

FISCAL YEAR 2015-2016
OTHER POST-EMPLOYMENT BENEFITS TRUST
BUDGET CONTROL REPORT
BASED ON EXPENDITURES AS OF
DECEMBER 31, 2015

OTHER POST-EMPLOYMENT BENEFITS TRUST

FISCAL YEAR 2015-2016

BUDGET CONTROL REPORT

**BASED ON EXPENDITURES AS OF
DECEMBER 31, 2015**

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FISCAL YEAR 2015-2016

**OTHER POST-EMPLOYMENT BENEFITS TRUST
BUDGET CONTROL REPORT
EXECUTIVE SUMMARY**

**BASED ON EXPENDITURES AS OF
DECEMBER 31, 2015**

The County of Los Angeles (County) maintains a Retiree Healthcare Program (RHP) for members of LACERA. In Fiscal Year 2012-2013, the County established a trust to fund this program. The LACERA Board of Investments is the trustee and investment manager for this trust.

The Trust Agreement between the County and LACERA stipulates that “...*the Trustee (LACERA) shall be entitled to payment or reimbursement of all its reasonable and appropriate expenses incurred in administering or investing the Trust...*” In other words, LACERA will not expend any pension dollars to administer the trust. Instead, the Trust Agreement allows LACERA to seek payment directly from the County or obtain payment from the OPEB Trust.

To avoid OPEB Trust assets to be commingled with the retirement fund assets, it is important for LACERA to maintain a separate accounting of the costs associated with running the OPEB Trust.

Beginning Fiscal Year 2013-2014, the OPEB Trust was implemented into the budget to capture the cost of maintaining and running the OPEB Trust.

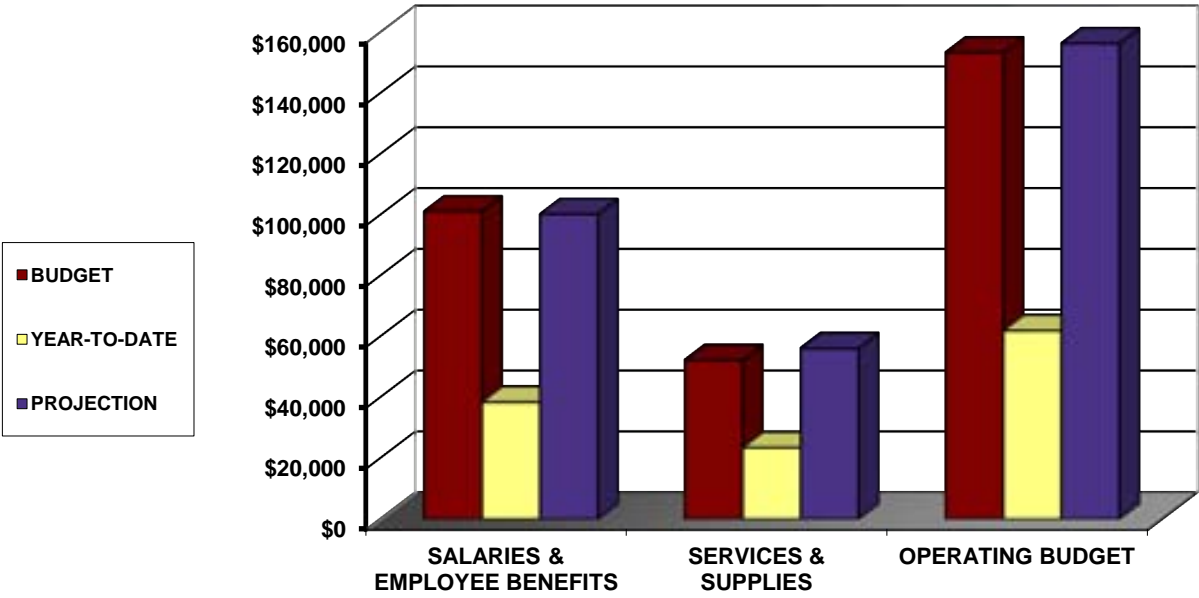
The following is the Semi-Annual Budget Control Report for Fiscal Year 2015-2016. The total OPEB Trust expenses are projected to be \$156,364 based on actual expenditure information through December 31, 2015. This represents a projected overexpenditure of \$2,989 from the operating budget.

The major contributing factor to this overexpenditure is higher than projected cost for services and supplies.

OTHER POST-EMPLOYMENT BENEFITS TRUST

BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF DECEMBER 31, 2015

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>PROJECTION</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$101,099	\$38,580	\$100,180	(\$919)
SERVICES & SUPPLIES	\$52,276	\$23,538	\$56,184	\$3,908
OPERATING BUDGET	\$153,375	\$62,118	\$156,364	\$2,989



Projected Expenditures by Category

