

AGENDA

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, JANUARY 4, 2017 - 9:00 A.M.**

*The Committee may take action on any item on the agenda,
and agenda items may be taken out of order.*

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 December 7, 2016

II. PUBLIC COMMENT

III. FOR INFORMATION

A. Retirement Benefits Strategic Plan for Fiscal Years Ending 2018-2020
Gregg Rademacher

B. LACERA Operations Briefing
Robert Hill/JJ Popowich

C. FY 2015-2016 Final Budget Control Report
Holly Henderson/Kaelyn Ung

January 4, 2017

Page 2

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

WEDNESDAY, DECEMBER 7, 2016, 11:40 A.M. – 12:25 P.M.

COMMITTEE MEMBERS

PRESENT: Yves Chery, Vice Chair
Anthony Bravo
Ronald Okum
David L. Muir, Alternate

ABSENT; Joseph Kelly, Chair

ALSO ATTENDING:

BOARD MEMBERS AT LARGE

Marvin Adams
William de la Garza
Vivian H. Gray

STAFF, ADVISORS, PARTICIPANTS

Robert Hill	Sylvia Botros
JJ Popowich	Angel Calvo
Derwin Brown	

The meeting was called to order by Chair Chery at 11:40 a.m. Due to the absence of Mr. Kelly, 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 October 5, 2016

Mr. Okum made a motion, Mr. Bravo seconded, to approve the minutes of the regular meeting of October 5, 2016. The motion passed unanimously.

B. Approval of the minutes of the regular meeting of November 2, 2016

Mr. Okum made a motion, Mr. Bravo seconded, to approve the minutes of the regular meeting of November 2, 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
- Interest Crediting Project Update

B. The Benefit Protection Unit
Sylvia Botros/Angel Calvo

The Benefit Protection Unit's purpose is to protect LACERA's members, their promised benefit, and ultimately, the LACERA fund. Some of the areas of risk the unit addresses are:

- Potential impersonation of a member
- Fraud against a member or LACERA
- Concerns about a member's ability to manage their retirement affairs
- Physical or financial abuse

Ms. Botros and Mr. Calvo gave a brief presentation discussing what the Benefit Protection Unit does and the different types of cases it handles.

III. FOR INFORMATION (Continued)

C. Quality Audit Report for Fiscal Year 2015-2016
Derwin Brown

Mr. Brown gave a presentation of the Quality Audit Report, covering data for the three distinct audits performed by the QA and Metrics staff.

- In-Line Audit – to assess and identify data anomalies and calculation errors earlier on in the process of fulfilling a member’s request
- Classic Audit – to assess processes by risk levels to identify those that require immediate in-depth study for improvements and determine the accuracy rate of randomly selected samples of transactions
- CORE Benefit Training Audit – to assess new-hires abilities in processing members’ requests and to provide audit feedback in a safe learning environment

IV. GOOD OF THE ORDER

(For information purposes only)

V. ADJOURNMENT

The meeting adjourned at 12:25 p.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.**



December 23, 2016

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

From: Gregg Rademacher 
Chief Executive Officer

For: January 4, 2017 Meeting

Subject: **Retirement Benefits Strategic Plan for Fiscal Years Ending 2018-2020**

Executive Summary

The Retirement Benefit Strategic plan is a roadmap for aligning organizational resources in the best manner to successfully deliver on our mission to Produce Protect and Provide the Promised Benefits. The plan is a living document in that we carry it forward from fiscal year-to-fiscal year by using project milestones for up to three years into the future.

The planning process approved by the Board at our February 2015 meeting is a collaborative effort that begins nine months before the fiscal year begins with the Operations Oversight Committee reviewing the current year plan to test its relevance and to begin the discussion on how to move the plan forward.

At our Committee meetings, we reaffirm our guiding belief structure to ensure we have alignment on what we hold as most important. This facilitates our decision making process. At our November 2016 Committee meeting, we reviewed our current plan's strategic initiatives to see if we are on track and make suggestions for improvement. At our January 2017 Committee meeting we will explore new ideas to help us achieve our mission to Produce, Protect, and Provide the Promised Benefits.

Process Overview

The strategic planning process has five milestones. It begins with the Operation Oversight Committee providing the initial momentum and culminates with the Board of Retirement adopting the plan. The following table lists these five process milestones.

Meeting	Purpose	Notes
1. October OOC	Plan Development	Review current year plan and begin discussion on strategic direction.
2. October Management Offsite	Plan Development	Management team provides operational substance.
3. January OOC	Plan Development	Introduce draft of new Strategic Plan. Revise as needed.
4. January Board Offsite	Plan Development	Work to finalize draft.
5. February Board Meeting	Plan Adoption	Propose final draft for adoption.

This timetable facilitates completing the Strategic Plan as we begin the budget process in mid-February. Having a firm idea on the Strategic Plan's initiatives we will be undertaking in the next three years provides the foundation for our budget's spending plan.

Values

Our LACERA Values are what we collectively believe in and guide our behaviors. Our LACERA Values influence how we make choices, what choices we make, and how we are to be judged on our actions by our members and stakeholders.

Professionalism

We take the initiative to develop our skills to get the job done. We are accountable for providing quality service to our members that is efficient and accurate.

Respect

Our members and coworkers deserve to be treated with courtesy, patience, and empathy. When we listen to support each other, we create a nurturing work environment that promotes fairness and trust.

Open Communications

Our frank and straightforward expression of ideas fosters a common understanding of purpose – quality service to our members. We create a healthy work environment by sharing information, listening to each others' ideas, and giving constructive feedback.

Fairness

Our employees are entitled to a clear explanation of performance expectations. Performance evaluations are timely, honest, and impartial; personal improvement plans are reasonable and constructive; and we provide opportunities for professional development and promotion.

Integrity

We inspire confidence by our high standards for member services and sound investment practices. We are reliable, ethical, and honest. Loyalty to LACERA means loyalty to members. Integrity guides all of our work relationships.

Teamwork

We are committed to teamwork and we openly share information and ideas. Working together to reach common goals is the essence of success.

Guiding Principles

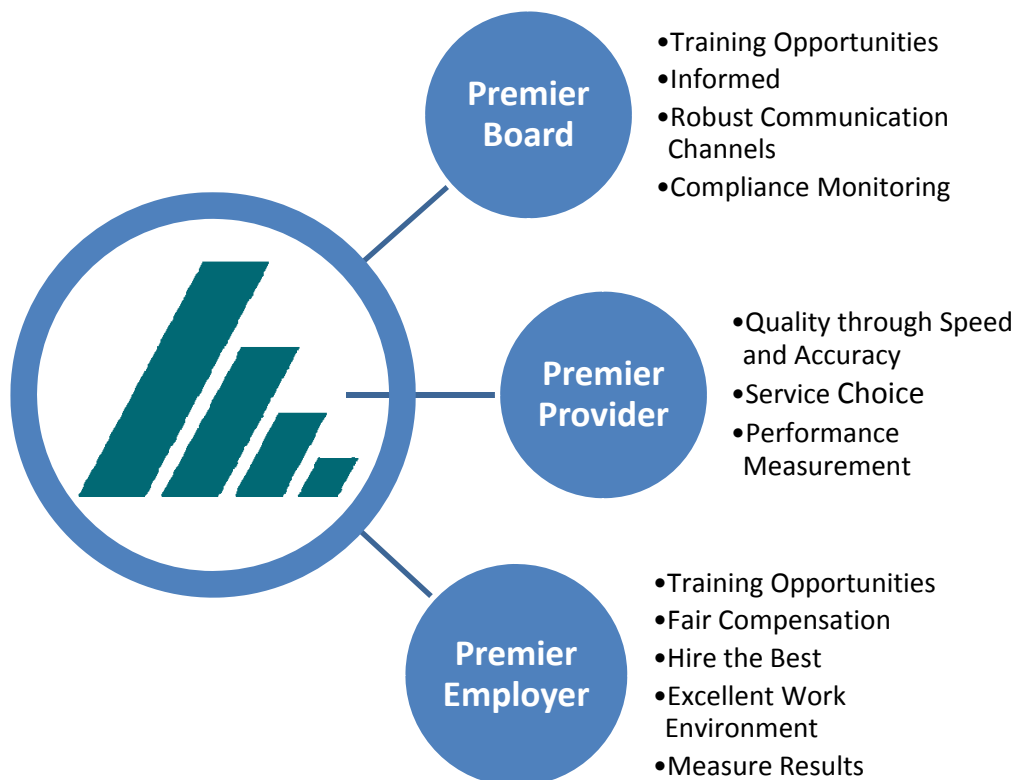
Our guiding principles describe the organization's philosophy and guide what the organization does, why it does it, and how it should be done. They will guide our organization in all circumstances irrespective of changes in our goals, strategies, work area, and leadership team.

1. To act at all times as prudent fiduciaries, executing our responsibilities exclusively on behalf of our members, beneficiaries, and participating employers.
2. To manage growth and change through planning, innovation, and the maximum use of available technology.
3. To provide responsive and consistent quality service using integrated cost-effective procedures and practices.

4. To maintain a human resources program to recruit, train, develop, and promote qualified staff; provide a quality work environment; and enhance the quality of life for our employees.
5. To maximize investment returns and minimize long-term costs by employing prudent investment and actuarial policies and practices.
6. To promote and enhance the understanding of LACERA benefits among members, employers, County officials, and the public.

Defining LACERA

In planning for the future, it is beneficial to understand, from a big picture perspective, what type of organization we will strive to become. Another way of thinking about this is to ask the question, "What is most important?" Historically, this question has been answered with a commitment to strive toward being a premier retirement association built upon our values and delivering superior member service. Expanding this definition we can view being a premier retirement organization in three dimensions.



Conclusion

The LACERA Retirement Benefits Strategic Plan helps us set our direction, define our project goals, and make decisions on allocating resources. We begin our Retirement Benefits Strategic Plan with a collaborative conversation at the Operations Oversight Committee meeting. At our Committee meeting, we reaffirm our guiding belief structure to ensure we have alignment on what we hold as most important. This facilitates our decision making process. At our November 2016 Committee meeting, we reviewed our current plan's strategic initiatives to see if we are on track and make suggestions for improvement. At our January 2017 Committee meeting we will explore new ideas to help us achieve our mission to Produce, Protect, and Provide the Promised Benefits.

GR:nm

Retirement Benefit Strategic Plan 2018 OOC January 2017.doc

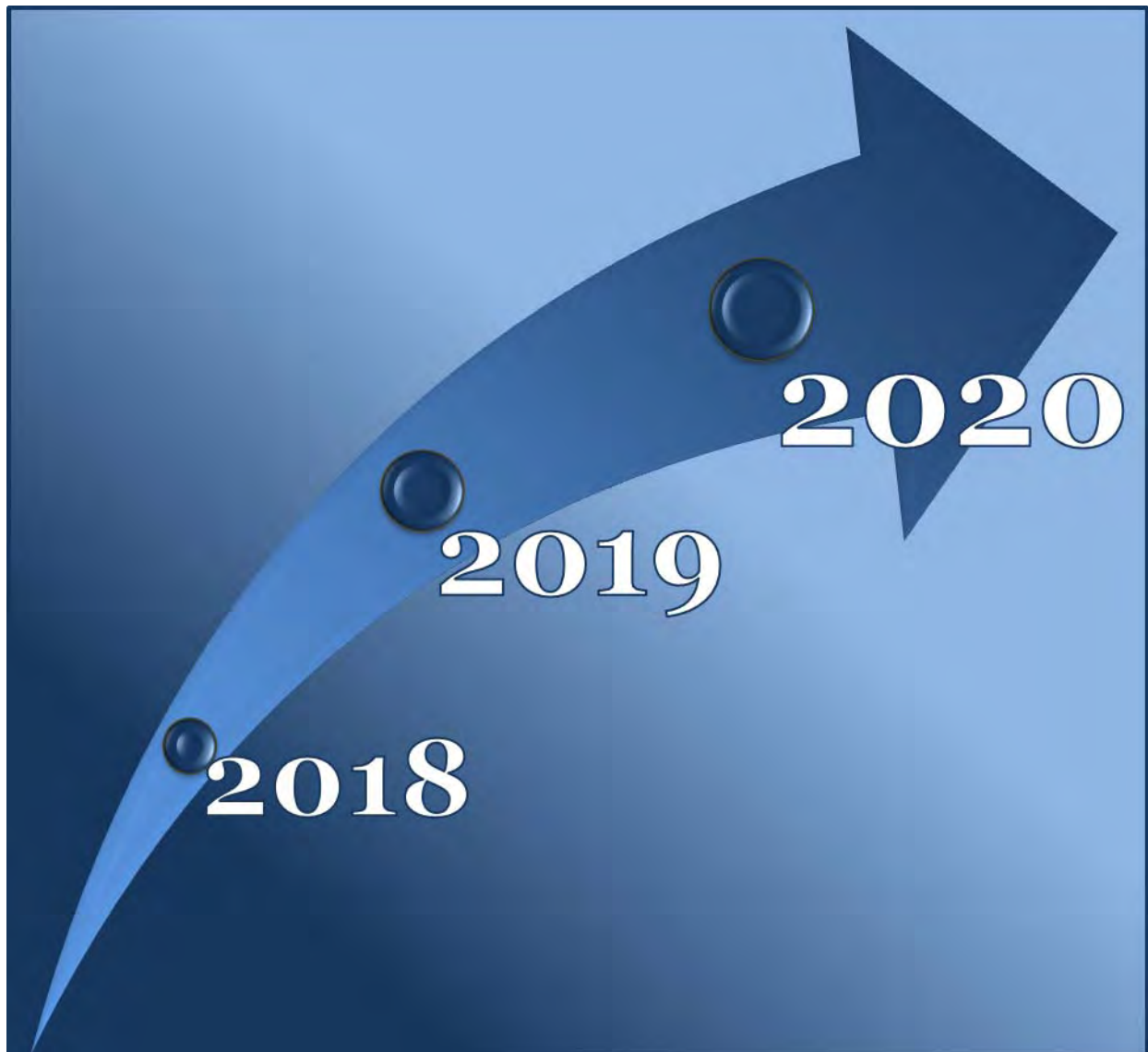
Attachment – Retirement Benefits Strategic Plan for fiscal years ending 2018-2020

STRATEGIC PLAN

Proposal to Committee

Retirement Benefits

FOR FISCAL YEARS ENDING 2018-2020



L/CERA

OUR HISTORY

On January 1, 1938, LACERA was established to provide retirement allowances and other benefits to the safety and general members employed by Los Angeles County. Subsequently, LACERA expanded its membership program to include four outside Districts:

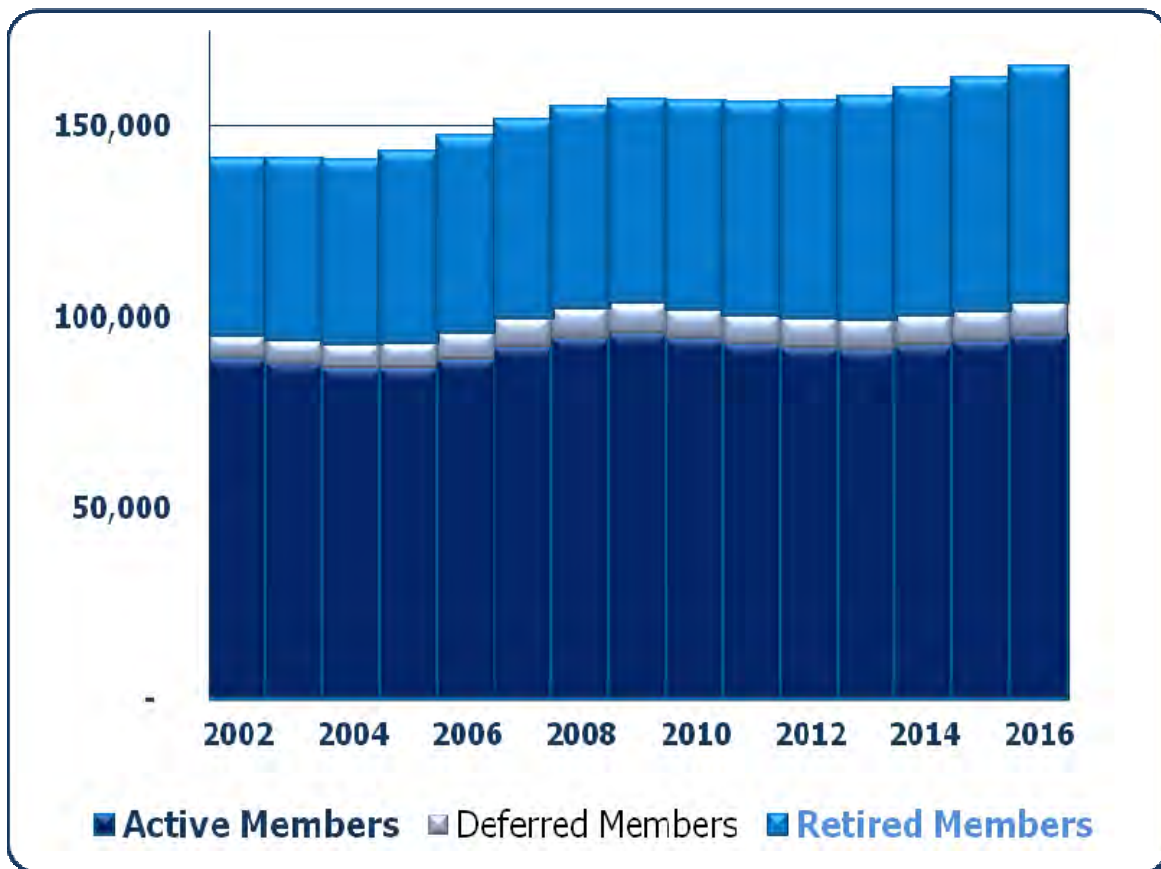
- Little Lake Cemetery District
- Local Agency Formation Commission
- Los Angeles County Office of Education
- South Coast Air Quality Management District

LACERA is governed by the California Constitution, the County Employees Retirement Law of 1937 (CERL), the California Public Employees' Pension Reform Act of 2013 (PEPRA), and the regulations, bylaws, procedures, and policies adopted by LACERA's Boards of Retirement and Investments. The Los Angeles County Board of Supervisors may also adopt resolutions, as permitted by CERL, which may affect benefits of LACERA members.

The Board of Retirement is responsible for the general management of LACERA. The Board of Investments is responsible for determining LACERA's investment objectives, strategies, and policies. Both Boards appoint a Chief Executive Officer, to whom is delegated the responsibility of overseeing the day-to-day management of LACERA and adopting its annual administrative budget.

OUR MEMBERS

When we look at the members we serve, we see more than 160,000 individuals, each with a unique set of circumstances. And we see opportunity. For our active members, we see their opportunity to eventually retire with a secure future and we see our opportunity to provide them with the knowledge they need to make strategic choices throughout their careers that will enhance their retirements. For our retirees, we see more than the disbursement of a monthly benefit. We see the opportunity to provide the peace of mind that comes with knowing they will not outlive their hard-earned retirement allowances and that their eligible designated survivors will receive any benefits to which they are entitled.



OUR MISSION

Produce, Protect, and Provide the Promised Benefits

We see our mission as vast, yet personal. Although it is framed by statutes and diligently executed by highly-trained professionals, it is implemented each day on a personal level, with a personal touch. We see efficient service through education and compassion. We also see a prudently invested retirement fund, strategically positioned for long term growth.

OUR CORE VALUES

PROFESSIONALISM • We take the initiative to develop our skills to get the job done. We are accountable for providing quality service to our members that is efficient and accurate.

RESPECT • Our members and coworkers deserve to be treated with courtesy, patience, and empathy. When we listen to and support each other, we create a nurturing work environment that promotes fairness and trust.

OPEN COMMUNICATIONS • Our frank and straightforward expression of ideas fosters a common understanding of purpose – quality service to our members. We create a healthy work environment by sharing information, listening to each others' ideas, and giving constructive feedback.

FAIRNESS • Our employees are entitled to a clear explanation of performance expectations. Performance evaluations are timely, honest, and impartial; personal improvement plans are reasonable and constructive; and we provide opportunities for professional development and promotion.

INTEGRITY • We inspire confidence by our high standards for member services and sound investment practices. We are reliable, ethical, and honest. Loyalty to LACERA means loyalty to members. Integrity guides all of our work relationships.

TEAMWORK • We are committed to teamwork and we openly share information and ideas. Working together to reach common goals is the essence of success.

OUR OBJECTIVES

● PRUDENT FIDUCIARY ●

To act at all times as prudent fiduciaries, executing our responsibilities exclusively on behalf of our members, beneficiaries, and participating employers.

● RESPONSIVE QUALITY SERVICE ●

To provide responsive and consistent quality service using integrated cost-effective procedures and practices.

● COMMUNICATION ●

To promote and enhance the understanding of LACERA benefits among members, employers, County officials, and the public.

● QUALITY WORKFORCE ●

To develop a human resources program to recruit, train, develop, and promote qualified staff; provide a quality work environment and enhance the quality of life for our employees.

● MANAGE GROWTH AND CHANGE ●

To manage growth and change through planning, innovation, and the maximum use of available technology.

STRATEGIC INITIATIVES



Modernization of Information Technology

Information Technology plays a crucial role in every aspect of serving our membership. Our commitment to technological solutions dates back to the late 1980's when we built our own retirement processing data center, databases, and data programs. This effort continues with the transition to modern databases, graphical user interfaces, electronic documents and disaster redundancy.

• Disability Retirement •

We continue to focus our organizational energy on modernizing our disability investigation processes through revising Board policy, streamlining staff procedures, evaluating staffing deployment, changing operational expectations, improving accountability, creating new measurement structures, and developing new assistive technology tools.

Task	Implementation
Disability Process Modification	FY 2013-14
Disability Data Integration: Tracker	FY 2013-14
Disability Document Management	FY 2015-16
Disability Process Management	FY 2017-18
Board and Management Metrics Reporting	FY 2017-18
Disability Medical Document Portal – System	FY 2017-18
Disability Medical Document Portal – Training	FY 2017-18
Case Management	FY 2017-18

• Disability Appeal Process Modernization •

We are leveraging our efforts and the lessons learned in the Disability Retirement process to modernize the Disability Litigation appeals process by streamlining staff processes and procedures, developing case management tools to improve resource management, process and manage Writs, and develop a new measurement structure to provide greater insight into the caseload.

Task	Implementation
Digital Appeal Packages	FY 2016-17
E-Board Package – Disability Appeal Cases	FY 2016-17
Planning Writ Process Management	FY 2016-17
Implement Writ Process Management	FY 2017-18
Appeal Process Management	FY 2017-18
Retire Legacy System: Tracker	FY 2017-18

• Managing Work through the Job Ticket Process •

Through the years, LACERA introduced various tools to improve accuracy, timeliness, and reliability of our member transactions. Building upon this foundation, LACERA is designing and implementing a system to track the progress of each transaction as it undergoes triaging, assigning, calculating, quality review, and completion. Intrinsic to each "job ticket" is process-centric and member-centric meta data to efficiently and effectively manage work objects.

Task	Implementation
Job Ticket 1.0 – Planning	FY 2013-14
Job Ticket 1.0 – Prototyping	FY 2015-16
Job Ticket 1.0 – Production	FY 2017-18
Job Ticket 2.0 – Reporting	FY 2017-18
Job Ticket 3.0 – Case Management	FY 2018-19
Job Ticket 4.0 – Audit Version	FY 2019-20

• Knowledge & Content Management •

Provide an Enterprise Content Management System (ECMS) that integrates a centralized search of all knowledge content. We expect to internally ingest the Board of Retirement's Committee documents and implement a user friendly tool to access our membership rules and plan information.

Task	Implementation
Board Package Web Posting	FY 2015-16
Digital Archive: BOI Back file – Implement	FY 2016-17
Digital Archive: BOR Committee – Implement	FY 2016-17
Digital Archive – Disability Case Back file – Evaluate	FY 2017-18
Digital Archive – RFP	FY 2017-18
Digital Archive – Actuary Reports	FY 2018-19
Digital Archive – Accounting Reports	FY 2018-19
Digital Archive – Brochures	FY 2018-19
Digital Archive – Summary Plan Descriptions	FY 2018-19
Digital Archive – Retiree Healthcare Program	FY 2018-19

• LACERA.com •

Our website will support on-line transactions so that our members can self-service their accounts in a protected and expeditious manner.

Process	Implementation
Beneficiary Update	FY 2013-14
Portal Redesign	FY 2016-17
Secure Message Center	FY 2016-17
LACERA.com Redesign	FY 2017-18
On-Line Pension Verification	FY 2017-18
On-Line Form – Service Credit Purchase	FY 2018-19
On-Line Form – Disability Application	FY 2018-19
On-Line Retirement Elections	FY 2019-20

• Retiree Healthcare Program •

In 1987 we embarked on an ambitious program to create our own benefit administration software application. Over the ensuing decades we have devoted considerable resources to support our retirement benefit administration and more recently our disability application work processes. Looking to the future, now is the time to begin planning how to best support the Retiree Healthcare Program with improved document control, workflow, and technology. Similar to our efforts in the disability application area, this will be a multi dimensional effort which will require us to evaluate Board policy, staff procedures, staffing deployment, operational expectations, accountability, and measurement structures.

Task	Implementation
Develop Needs Assessment	FY 2017-18

• Managing Member Interactions •

The ability to provide world class service to our members is dependent on ensuring LACERA manages member interactions in an efficient manner, measures service levels, as well as keeping an accurate record of member interactions in the member's file. LACERA will focus resources on expanding our ability to record and store inbound and outbound calls with members, to the Benefits and Disability Retirement Services divisions. Recording calls ensures we have an accurate record of member interactions which improves service and can be leveraged to provide quality assurance and training to staff. We will also begin focusing on the development a Member Service Center queuing system to improve our ability to forecast, budget, and allocate staffing resources and improve management of service levels in the Member Service Center.

Task	Implementation
Member Service Center Queue System – Planning	FY 2017-18
Call Recording – Benefits Division – Planning	FY 2017-18
Call Recording – Disability Division – Planning	FY 2017-18
Replace Call Recording System	FY 2018-19

• Workspace •

The information system will facilitate member service while protecting membership information. The system environment and programs will be continually evaluated and updated. We look to improve the way we circulate the member's electronic document by creating a Job Ticket processing system.

Task	Implementation
Replace Green Screens	FY 2017-18
Retire CICS	FY 2017-18
COBOL Program Replacement – Planning	FY 2017-18
Update Estimate Program	FY 2017-18
Multiple Plan Streams	FY 2018-19
Reengineer 1st Payment – Planning	FY 2018-19



Quality is paramount to the success of this organization. Quality must be ingrained in everything we do. Quality must be developed, nurtured and evolve as our staff, systems, processes and services transform. Our plan includes multiple initiatives to feed, care and grow our Quality Ecosystem.

• Operational Compliance •

LACERA continues implementing innovative and best practice quality initiatives by introducing another line-of-defense -- a formalized Operational Compliance program. The Operational Compliance program is geared to nurture a culture of compliance and to provide a structured and transparent approach to adhere to operational processes, policies and key organizational training regiments. The program's ultimate success is achieved by an organization demonstrating culture of compliance and ethical business practices coupled with the efficient and effective integration of Operational Compliance into our daily business practices.

Task	Implementation
Create Compliance Program Charter	FY 2017-18
Implement Organizational Compliance Committee	FY 2017-18
Develop Compliance Reporting Protocols	FY 2017-18
Develop Policy Governance Procedures and Training	FY 2018-19
Develop and Deliver Compliance and Ethics Training	FY 2018-19
Inventory LACERA Policies and Standardize	FY 2019-20
Conduct Best Practices Review	FY 2019-20

● Advanced CERL Education (ACE) Certification ●

The International Foundation of Employee Benefits, in conjunction with the University of Pennsylvania, provides an outstanding educational certification in compensation management covering all aspects of benefits and compensation. This rigorous designation, known as the Certified Employee Benefit Specialist (CEBS), allows the student to specialize their CEBS certification into one of three specialty areas:

- *Compensation Management Specialist* - compensation and human resources
- *Group Benefits Associate* - healthcare and other group benefits
- *Retirement Plans Associate* - all aspects of retirement plans

While these are excellent educational opportunities, they do not specifically address plan design, practices, and procedures unique to LACERA. Our initial concept is for the ACE certification to serve as advanced certification available to LACERA's Claims Processing, Member Services, Retiree Healthcare, Quality Assurance, and Internal Audit staff. The program would include an eligibility test, class work, proficiency tests (class room and production), and continuing education requirements. It is our hope that this designation will be eligible for certification compensation.

Task	Implementation
Develop ACE Program	FY 2016-17
Implement Program	FY 2017-18
Graduate Inaugural Class	FY 2018-19

● In-Line Quality Audits ●

LACERA made great strides building a quality ecosystem over the past 10 years. Our efforts include comprehensive training courses, data clean-up projects, apprenticeship programs, standardized business practices, and independent quality assurance. These practices achieved impressive results with our quality improving from 88% to a world class quality level exceeding 98%. Our next evolutionary step is to identify data anomalies and calculation errors earlier when working a member's account to prevent errors from reaching the member in the first place.

Task	Implementation
Increase the In-Line Audit Ratio to 60%	FY 2015-16
Increase the In-Line Audit Ratio to 75%	FY 2016-17
Assess Program Resource Requirements	FY 2017-18

● Member Centric Process Management ●

Benefits Division developed a Process Management Group (PMG) that is successfully managing its business rules, documentation and tools so that they are coordinated, standardized, and optimized through a continuous process improvement effort. Our Strategic Plan will expand this effort to include all member centric service divisions and business rule repositories.

Task	Implementation
Develop Coordinated Procedures	FY 2017-18
Monitor and Harmonize Procedures	FY 2017-18
Audit Program	FY 2017-18
Develop Requirements for Knowledge System	FY 2018-19

• Member Communications •

Members have important retirement choices to make, from plan selection when first hired through choosing the best date and retirement option at the end of their careers. It is our responsibility to provide the education they need to make good choices for their individual circumstances. Our strategic direction is to continue to expand and improve our communication to members by offering a wide variety of user-friendly, updated, informative, and creative educational tools that include print materials, seminars and workshops, website materials, videos, etc. We will review our current pre-retirement workshop and develop and offer topic-specific modules that members could choose from as alternatives.

Task	Implementation
Outreach Web Video – New Member	FY 2014-15
Active Member Benefit Statement	FY 2017-18
Retirement Estimate Document	FY 2017-18
Retirement University – Course 1	FY 2017-18
Retirement University – Course 2	FY 2018-19
Member Survey – Customer Needs	FY 2019-20

• Student Internship Program •

The purpose of the LACERA Student Internship Program is to employ students at the graduate and undergraduate levels, in fields of study that will be beneficial to LACERA while providing the students with challenging work experience and exposure to the public pension industry and the business operations of a governmental entity. Through this program, LACERA hopes to increase awareness of the positive community impact made by public defined benefit plans and encourage students to pursue LACERA careers.

Task	Implementation
Develop Program	FY 2016-17
Present Program for Board Approvals	FY 2016-17
Implement Program	FY 2016-17

• Succession Planning •

Succession planning is an important part of doing business, no matter how certain the future seems. It promotes strong leadership, facilitates organizational responsiveness, and builds team strength. A successful plan includes employees throughout the organization at all operational levels.

Task	Implementation
Employee Survey – Planning	FY 2016-17
Employee Survey – Conduct	FY 2017-18



Scrubbing Legacy Data

Our membership data is diverse, voluminous, and spans many decades of time. We maintain our membership data for perpetuity. The consequences of poor or incomplete data can magnify as time progresses and may cause serious ramifications to our members. The 1989-90 database conversion includes a series of poor or incomplete data that has placed a number of our members in harm's way. Our three year Strategic Plan places a high priority in scrubbing our legacy data.

• Member Data Evaluation •

A multi-year project plan to identify and prioritize data clean-up projects that will improve processing accuracy and service to members.

Task	Implementation
Multiple Sworn Statements – 2,800	FY 2014-15
MOU Retroactive Salary Adjustments – 26,000	FY 2014-15
Missing Service Credit – 1,000	FY 2015-16
Back Contributions Uncollected – 1,000	FY 2015-16
Service Contract not Resident – 1,000	FY 2015-16
Recalculate Contracts Uncompleted – 4,000	FY 2017-18



Implementing PEPRA

The Public Employees' Pension Reform Act of 2013 (PEPRA) required LACERA to open new plan tiers, design information systems to support the new benefit structure, develop member communications, conduct staff training, and create new monitoring protocols. With the new plan tiers successfully launched, the organization needs to take a fresh look at the additional implementation efforts yet to be completed.



Task	Implementation
PEPRA Implementation Needs Assessment	FY 2016-17
PEPRA Implementation Tactical Plan	FY 2017-18

GR:RH:JP
Strategic Plan Retirement Benefits 2017 Committee Proposal January 2016.docx

FOR INFORMATION ONLY

December 27, 2016

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

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

FOR: January 4, 2017 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

RRH:rrh

DATE RECEIVED	REQUESTER	DOCS REQUESTED
11-29-16	D. Lim, Wall Street Journal	<p>Requesting copies for:</p> <p>I. Approved minutes for the Special Meeting of the Equity: Public/Private Committee of August 10, 2016.</p> <p>II. All items relating to the following action items made on November 7.</p> <p>A. Equity: Public/Private Equity Committee Charter Draft.</p> <p>B. Private Equity Objectives, Policies & Procedures.</p> <p>C. Private Equity Investment Plan.</p> <p>III. All board materials related to these reports: Private Equity Emerging Market Discussion.</p> <p>B. Private Equity Emerging Manager Program RFP Update.</p> <p><i>Transmitted 6 documents to Requestor.</i></p> <p><i>Sent via email:</i></p> <p>I.</p> <p>A. <i>Minutes of the Special Meeting of the Equity: Public/Private Committee of the BOI, Wednesday, August 10, 2016.</i></p> <p>II.</p> <p>A. <i>Memo to Equity: Public/Private Committee dated November 6, 2016 re Committee Charter, Recommendation.</i></p> <p>B. <i>Equity: Private/Public Committee Memo dated October 26, 2016 re Private Equity Objectives, Policies and Procedures, Recommendation.</i></p> <p>C. <i>BOI Equity Committee memo dated October 27, 2016 re Private Equity 2017 Annual Investment Plan, Recommendation.</i></p> <p>III.</p> <p>A. <i>BOI Equity Committee memo dated October 31, 2016 re Emerging Market discussion, Part 2.</i></p> <p>B. <i>Equity: Public/Private Equity Committee Memo dated October 26, 2016 re Private Equity Emerging Manager Program RFP Update.</i></p>
12-07-16	LA County Sheriffs' Dept.	<p>Transmitted monthly request regarding 2 documents to LA County Sheriffs' Department:</p> <p><i>Transmitted 2 documents.</i></p> <p><i>Sent via email:</i></p> <p><i>Monthly Fire Department List showing date run December 2, 2016 and Monthly Sheriff List showing date run of December 2, 2016.</i></p>

DATE RECEIVED	REQUESTER	DOCS REQUESTED
12-09-16	Fred, Magna Capital Group	Requested agenda packet for BOI meeting held on Wednesday, Dec. 14, 2016. <i>Transmitted information via email.</i>
12-09-16	S. Moomjean, Los Angeles County	Requested agenda packet for BOI meeting held on Wednesday, Dec. 14, 2016. <i>Transmitted information via email.</i>
12-09-16	V. Desikan, Individual	Requested agenda packet for BOI meeting held on Wednesday, Dec. 14, 2016. <i>Transmitted information via email.</i>
12-09-16	D. Kushner, Individual	Requested agenda packet for BOI meeting held on Wednesday, Dec. 14, 2016. <i>Transmitted information via email.</i>
12-09-16	A. Poe, ReedSmith	Requested agenda packet for BOI meeting held on Wednesday, Dec. 14, 2016. <i>Transmitted information via email.</i>
12-09-16	G. Chung, FIN	Requested agenda packets for BOI; Equity: Public/Private Committee of Board of Investments, and Real Estate Committee of BOI Investments and BOI of Investments meetings held on Wednesday, December 14, 2016. <i>Transmitted information via email.</i>



DATE RECEIVED	REQUESTER	DOCS REQUESTED
12-09-16	A. Kruk	<p>Requested following documents:</p> <ol style="list-style-type: none"> 1. 2017 Private Equity Annual Investment Plan. 2. 2017 Hedge Funds Annual Investment Plan. 3. Memo dated December 5 regarding Putnam's small cap developed markets non-US mandate and potential termination. <p><i>Transmitted 3 documents.</i></p> <ol style="list-style-type: none"> 1. <i>BOI Memo dated November 30, 2016 re private Equity 2017 Annual Investment Plan.</i> 2. <i>BOI Memo dated November 10, 2016 re 2017 Hedge Funds Annual Investment Plan.</i> 3. <i>BOI Memo dated December 5, 2016 re Putnam – Active Small Cap Developed Markets Non-U.S. Equity Mandate.</i> <p>Questions asked on December 14, 2016. Answers shown in bold blue highlight. Responded via email on December 15, 2016.</p> <p><i>Were the hedge fund and private equity annual investment plans approved? YES to both.</i></p> <p><i>Putnam was indeed terminated? YES.</i></p> <p><i>In addition, were Aberdeen and Ashmore hired to oversee \$200m each? YES.</i></p> <p><i>Was a commitment awarded to LAV Biosciences Fund IV? YES, up to \$75 million.</i></p>
12-12-16	T. Sturrock, FundFire	<p>Requested the following items from December 14, 2016 BOI meeting's agenda:</p> <p>VII. CONSENT ITEMS B. and VIII. NON-CONSENT ITEMS A., B., C., D., E., F.</p> <p><i>Transmitted 1 document.</i></p> <p><i>Sent via email:</i></p> <p><i>Agenda packet for BOI meeting held on Wednesday, December 14, 2016.</i></p>
12-12-16	BOR Board Members	<p>Emailed link to BOR members for agenda packet for BOR Administrative and Insurance, Benefits and Legislative (IBL) Committee meetings to be held on Thursday, December 15, 2016.</p> <p><i>Link: http://www.lacera.com/about_lacera/board_retirement.html</i></p>

DATE RECEIVED	REQUESTER	DOCS REQUESTED
12-12-16	J. Peterson, SBC Global	<p>Request agenda items from Real Estate Committee meeting on Wednesday December 14th:</p> <ul style="list-style-type: none"> A. Update on committee priorities 2016. B. Suggested priorities for Committee 2017. C. Core manager asset management strategy update. D. Update on Commingled funds. <p><i>Transmitted 4 documents.</i></p> <p><i>Sent via email to Requestor:</i></p> <ol style="list-style-type: none"> 1. <i>Real Estate Committee memo dated November 28, 2016 regarding Update of the Real Estate Priorities for 2016.</i> 2. <i>Real Estate Committee memo dated November 28, 2016 re Suggested Real Estate Priorities for 2017.</i> 3. <i>Separate Account Assets Strategy, Presentation to the Real Estate Committee dated December 14, 2016; and</i> 4. <i>Summary of Commingled Funds, Presentation to the Real Estate Committee dated December 14, 2016.</i>
12-14-16	D. Gregory, Public Plan IQ	<p>Requested following documents:</p> <ol style="list-style-type: none"> 1. December 14, 2016 Board of Investment Meeting: All investment related discussion materials. 2. December 14, 2016 Equity: Public/Private Committee: All investment related discussion materials. 3. December 14, 2016 Real Estate Committee Meeting: All investment related discussion materials. <p><i>Transmitted 3 documents.</i></p> <p><i>Sent via email:</i></p> <p><i>Agenda packets for BOI; Equity: Public/Private Committee of Board of Investments, and Real Estate Committee of BOI Investments and BOI of Investments meetings held on Wednesday, December 14, 2016.</i></p>
12-23-16	D. Kushner, Individual	<p>Requested agenda packet for BOR Disability/Administrative and Committee meetings scheduled for April, 2016.</p> <p><i>Executive office electronically submitted website link for the BOR Administrative/Disability meeting.</i></p> <p>http://www.lacera.com/about_lacera/board_retirement.html</p>



December 16, 2016

TO: Each Member
Operations Oversight Committee

FROM:  Holly Henderson and Kaelyn Ung 
Administrative Services Division

SUBJECT: FY 2015-2016 FINAL BUDGET CONTROL REPORT

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

LACERA ADMINISTRATIVE BUDGET

The total operating expenses are \$67,394,845. This represents an under expenditure of \$5,695,912 from LACERA's operating budget. The Executive Summary details the major factors contributing to this under expenditure.

RETIREE HEALTHCARE BENEFITS PROGRAM (RHCBP) BUDGET

The total program expenses are \$5,279,617. This represents an under expenditure of \$618,501 from the total RHCBP operating budget. The Executive Summary details the major factors contributing to this under expenditure.

OTHER POST-EMPLOYMENT BENEFITS (OPEB) TRUST BUDGET

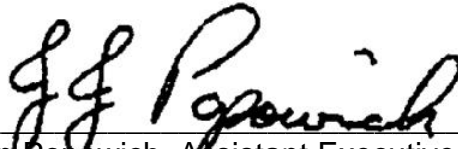
The total operating expenses are \$225,752. This represents an over expenditure of \$70,377 from the OPEB Trust operating budget. The Executive Summary details the major factor contributing to this over expenditure.

If you have any questions, please call Holly Henderson at ext. 3571 or Kaelyn Ung at ext. 3332.

Attachment

c: G. Rademacher
R. Hill
K. Hines

Approved: _____


John Popowich, Assistant Executive Officer

Fiscal Year 2015-2016 Budget Control Report

Based on Expenditures as of June 30, 2016

LACERA
FISCAL YEAR 2015-2016
BUDGET CONTROL REPORT
BASED ON EXPENDITURES AS OF
JUNE 30, 2016

TABLE OF CONTENTS

DEPARTMENTAL

	PAGE
EXECUTIVE SUMMARY	1
SUMMARY	3
SUMMARY OF SALARIES AND EMPLOYEE BENEFITS.....	4
SUMMARY OF SERVICES AND SUPPLIES.....	5
SUMMARY OF CONTINGENCY FUND ADJUSTMENTS	6

TABLE OF CONTENTS (CONTINUED)

DIVISIONAL

	PAGE
ADMINISTRATIVE SERVICES DIVISION	7
BENEFITS DIVISION	12
BOARD OF RETIREMENT	15
BOARD OF INVESTMENTS	17
COMMUNICATIONS	19
DISABILITY LITIGATION	23
DISABILITY RETIREMENT	26
EXECUTIVE OFFICE	29
FINANCIAL AND ACCOUNTING SERVICES DIVISION.....	32
HUMAN RESOURCES.....	35
INTERNAL AUDIT SERVICES.....	39
INVESTMENT OFFICE	42
LEGAL SERVICES.....	45
MEMBER SERVICES.....	48
QUALITY ASSURANCE.....	51
SYSTEMS DIVISION.....	54

FISCAL YEAR 2015-2016
LACERA BUDGET CONTROL REPORT
EXECUTIVE SUMMARY
BASED ON EXPENDITURES AS OF
JUNE 30, 2016

The following is the Final Budget Control Report for Fiscal Year 2015-2016. The total operating expenses of \$67,394,845 are based on actual expenditure information through June 30, 2016. This represents an under expenditure of \$5,695,912 from our operating budget.

The major contributing factors are:

Salaries and Employee Benefits:



Under expenditure of **\$5,042,496** in Salaries and Employee Benefits resulting from the following factors:

- ⇓ Permanent salaries are lower than anticipated due to hiring plan changes resulting from recruitment delays, unplanned vacancies, and/or retirements.
- ⇓ Agency Temps are lower than anticipated due to project deferrals associated with change of organizational priorities.
- ⇓ Variable benefits are lower than anticipated due to hiring plan changes in various divisions and corresponding reduced expenditures in variable benefits.

Services and Supplies:



Under expenditure of **\$653,416** in Services and Supplies primarily due to the following:

- ↑ Over expenditure of \$855,349 in Legal Fees and Services due to unanticipated Attorney Fees Awards and Outside Legal Consulting. The unanticipated large number of projects required significant outside counsel involvement. Those projects included the Privacy Audit and Employee Claims and Investigation.

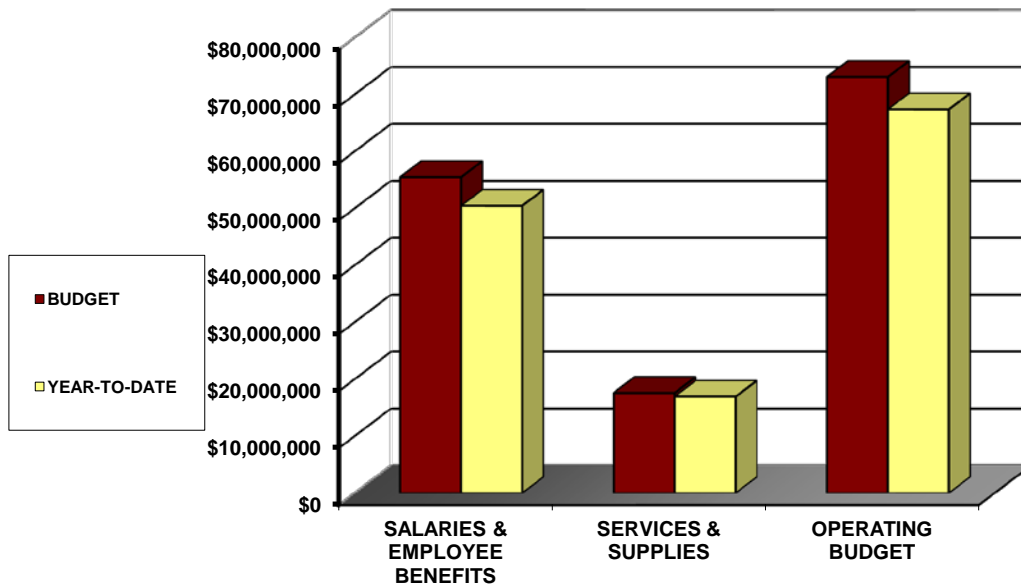
- ⇓ Under expenditure of \$568,501 in Computer Services & Support due to organizational priorities, which resulted in project deferral for future years in Network Data Storage Inventory, Boardroom Operation Management Systems, Generator Enhancement Phase 1 and several others.
- ⇓ Under expenditure of \$335,892 in Equipment Maintenance due to unanticipated cost reduction resulting from equipment upgrades.
- ⇓ Under expenditure of \$285,615 in Educational Expenses due to lower than anticipated costs for Registration Fees and Departmental Training. Registration fees are lower than anticipated due to a reduction in cost for conferences, trainings and seminars. Departmental Training is lower than anticipated due to a number of scheduled trainings that were placed on hold such as computer training, to allow updating of employee computers. Diversity training was placed on hold until a new vendor can be selected.
- ⇑ Over expenditure of \$232,011 in Miscellaneous primarily attributed to Recruitment and Off-Site Board Meeting Expenses. Due to the complexity in hiring the Chief Investment Officer (CIO), an executive search firm services was needed for recruitment. There was an increase in Board Off-Site related costs due to the addition of an unanticipated Board of Investments Off-Site in June of 2016.
- ⇓ Under expenditure of \$219,133 in Professional and Specialized Services due to lower than anticipated services rendered for Audits that are contracted out. In addition, payroll processing costs were less than expected. Due to the scope of work, Audits can fluctuate from year to year and in FY 2015-2016 contracted work was lower than anticipated. Payroll Services was lower than anticipated due to actual services rendered by LA County Board of Supervisors was less than projected by LACERA's Human Resources.
- ⇓ Under expenditure of \$202,486 in Stationery and Forms due to several projects such as Disability and Hearing Brochures, Plans A, B, C, D, and E Brochures scheduled for update and print in later fiscal years. However, there was a surplus of materials from previous fiscal years still sufficient and a reprint order was not necessary.

LACERA

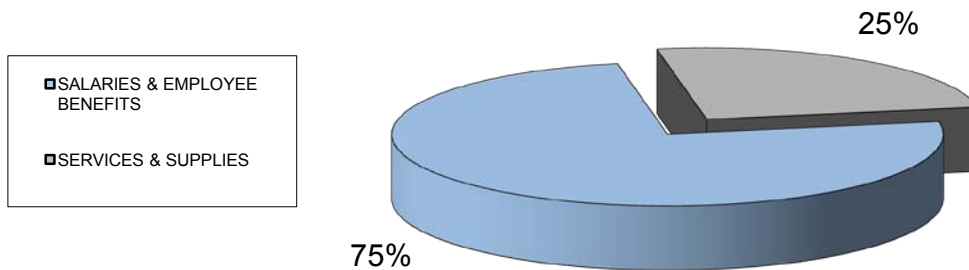
BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS JUNE 30, 2016

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$55,503,657	\$50,461,161	(\$5,042,496)
SERVICES & SUPPLIES	\$17,587,100	\$16,933,684	(\$653,416)
OPERATING BUDGET	\$73,090,757	\$67,394,845	(\$5,695,912)

Budgeted Positions 385
Filled Positions 355



Total Expenditures by Category



2015 - 2016

LACERA BUDGET CONTROL REPORT

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF JUNE 30, 2016

	BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$34,134,262	\$30,673,848	(\$3,460,414)
AGENCY TEMPORARY	2,434,800	1,401,478	(1,033,322)
STIPENDS	50,000	56,189	6,189
OVERTIME	447,692	469,549	21,857
BILINGUAL BONUS	12,000	7,900	(4,100)
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	7,200	0	(7,200)
SICKLEAVE BUYBACK	58,100	42,973	(15,127)
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$37,144,054	\$32,651,937	(\$4,492,117)
VARIABLE BENEFITS			
RETIREMENT	5,951,895	5,499,626	(452,269)
FICA CONTRIBUTION	491,593	467,868	(23,725)
COUNTY SUBSIDY - INSURANCE	1,205,608	1,359,268	153,660
OPTIONS PLAN	2,780,723	2,828,474	47,751
LIFE INSURANCE	14,662	14,158	(504)
HEALTH INSURANCE TEMPS	143,868	98,122	(45,746)
FLEXIBLE BENEFIT PLAN	68,455	68,337	(118)
THRIFT PLAN / HORIZONS	922,060	885,801	(36,259)
SAVINGS PLAN	625,360	629,336	3,976
PENSION SAVINGS PLAN	20,813	12,401	(8,412)
MEGAFLEX	3,365,565	3,101,626	(263,939)
TOTAL VARIABLE BENEFITS	\$15,590,602	\$14,965,018	(\$625,584)
OPEB CONTRIBUTION	0	87,188	87,188
OTHER BENEFITS	2,769,001	2,757,018	(11,983)
TOTAL EMPLOYEE BENEFITS	\$18,359,603	\$17,809,224	(\$550,379)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$55,503,657	\$50,461,161	(\$5,042,496)

2015 - 2016

LACERA BUDGET CONTROL REPORT

SUMMARY OF SERVICES AND SUPPLIES
BASED ON EXPENDITURES AS OF JUNE 30, 2016

	BUDGET	YTD ACTUAL	OVER / (UNDER) BUDGET
AUTO EXPENSES	\$109,000	\$79,513	(\$29,487)
COMMUNICATIONS	930,800	1,106,367	175,567
TRANSPORTATION & TRAVEL	911,900	797,197	(114,703)
POSTAGE	776,800	805,267	28,467
STATIONERY & FORMS	606,500	404,014	(202,486)
OFFICE SUPPLIES & EQUIPMENT	576,000	502,272	(73,728)
INSURANCE	604,400	497,594	(106,806)
EQUIPMENT MAINTENANCE	511,900	176,008	(335,892)
EQUIPMENT RENTS & LEASES	268,000	231,595	(36,405)
BUILDING COSTS	1,925,000	2,047,258	122,258
PARKING FEES	417,000	429,490	12,490
PROFESSIONAL & SPECIALIZED SERVICES	1,903,500	1,684,367	(219,133)
BANK SERVICES	212,600	225,334	12,734
LEGAL FEES & SERVICES	256,800	1,112,149	855,349
DISABILITY FEES & SERVICES	1,891,000	1,771,463	(119,537)
COMPUTER SERVICES & SUPPORT	4,298,300	3,729,799	(568,501)
EDUCATIONAL EXPENSES	1,169,700	884,085	(285,615)
MISCELLANEOUS	217,900	449,911	232,011
TOTAL	\$17,587,100	\$16,933,684	(\$653,416)

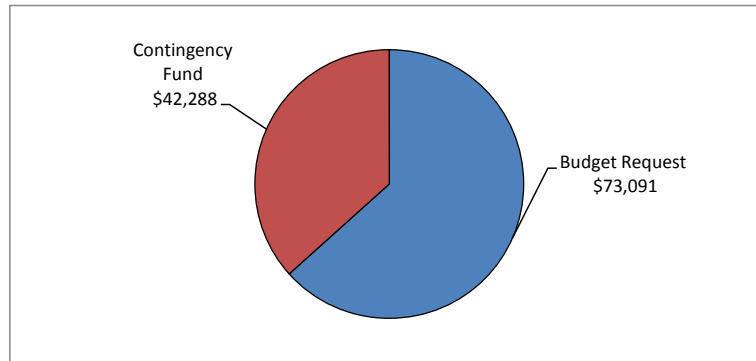
2015-2016

LACERA BUDGET CONTROL REPORT

SUMMARY OF CONTINGENCY FUND ADJUSTMENTS

BASED ON EXPENDITURES AS OF JUNE 30, 2016

BUDGET REQUEST	CONTINGENCY FUND	TOTAL APPROPRIATION
<u>\$ 73,091</u>	<u>\$ 42,288</u>	<u>\$ 115,379</u>



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

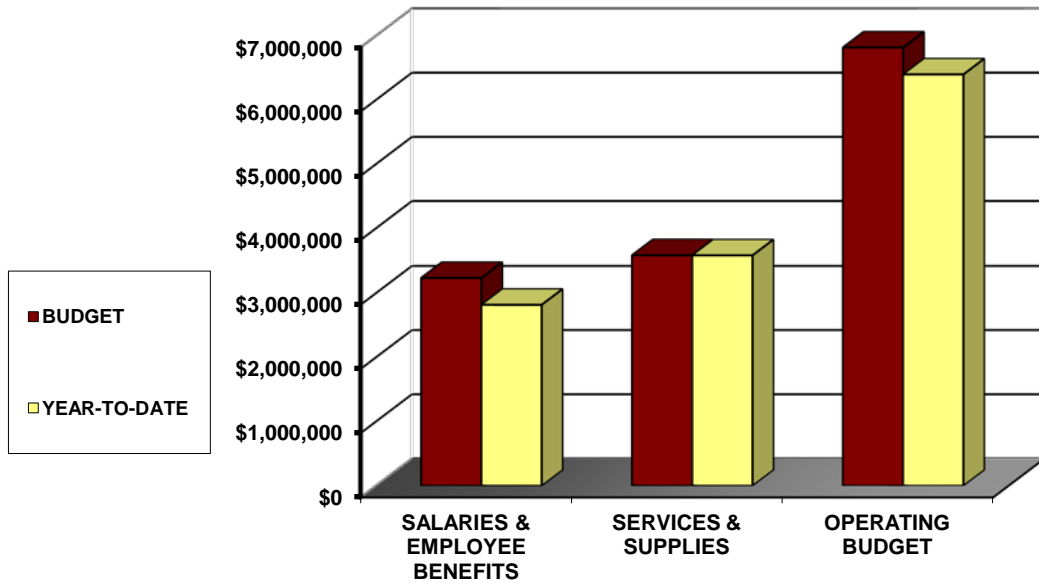
* Pursuant to Section 31580.3 of the County Employees Retirement Law of 1937 (Government Code Title 3, Division 4, Part 3, Chapter 3)

ADMINISTRATIVE SERVICES

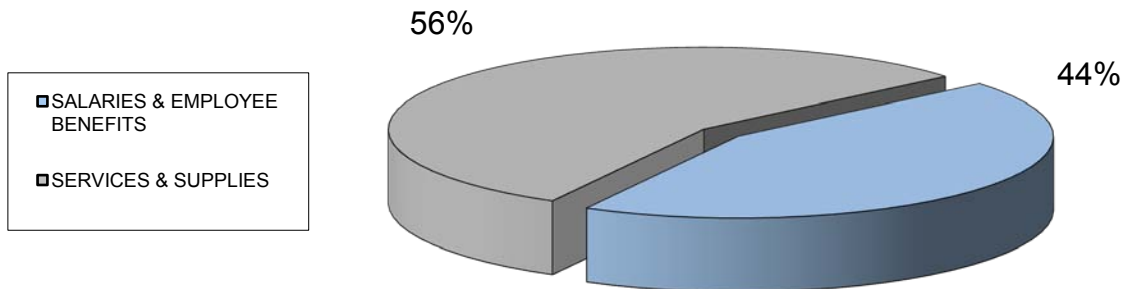
BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF JUNE 30, 2016

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$3,236,719	\$2,818,421	(\$418,298)
SERVICES & SUPPLIES	\$3,579,900	\$3,578,803	(\$1,097)
OPERATING BUDGET	\$6,816,619	\$6,397,224	(\$419,395)

Budgeted Positions 31
Filled Positions 27



Total Expenditures by Category



2015 - 2016

ADMINISTRATIVE SERVICES DIVISION

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF JUNE 30, 2016

	<u>BUDGET</u>	<u>YTD ACTUAL</u>	<u>OVER/(UNDER) BUDGET</u>
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$2,047,339	\$1,634,690	(\$412,649)
AGENCY TEMPORARY	119,600	166,641	47,041
STIPENDS	0	0	0
OVERTIME	9,665	7,390	(2,275)
BILINGUAL BONUS	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0
SICKLEAVE BUYBACK	7,300	7,762	462
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$2,183,904	\$1,816,483	(\$367,421)
VARIABLE BENEFITS			
RETIREMENT	340,527	323,039	(17,488)
FICA CONTRIBUTION	24,497	21,634	(2,863)
COUNTY SUBSIDY - INSURANCE	26,249	30,492	4,243
OPTIONS PLAN	305,320	293,352	(11,968)
LIFE INSURANCE	1,025	895	(130)
HEALTH INSURANCE TEMPS	11,400	12,688	1,288
FLEXIBLE BENEFIT PLAN	37,023	37,182	159
THRIFT PLAN / HORIZONS	47,376	43,333	(4,043)
SAVINGS PLAN	20,498	25,623	5,125
PENSION SAVINGS PLAN	200	269	69
MEGAFLEX	72,618	42,738	(29,880)
TOTAL VARIABLE BENEFITS	\$886,733	\$831,246	(\$55,487)
OPEB CONTRIBUTION	0	5,079	5,079
OTHER BENEFITS	166,082	165,613	(469)
TOTAL EMPLOYEE BENEFITS	\$1,052,815	\$1,001,937	(\$50,878)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$3,236,719	\$2,818,421	(\$418,298)

2015 - 2016

ADMINISTRATIVE SERVICES DIVISION

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2016

		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
AUTO EXPENSES				
9102	AUTO MAINTENANCE/REPAIR	\$8,000	\$1,295	(\$6,705)
9103	GAS	1,800	1,278	(522)
9105	LICENSE FEES	300	0	(300)
9106	SPECIAL ORDER - AUTOMOBILE	80,000	64,263	(15,737)
	TOTAL	90,100	66,837	(23,263)
TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	2,200	514	(1,686)
9182	TRAVEL	14,000	2,796	(11,204)
	TOTAL	16,200	3,310	(12,890)
POSTAGE				
9201	POSTAGE METER	180,000	200,274	20,274
9202	BUS REPLY PERMIT 4796/ACCTG FEE	1,000	0	(1,000)
9203	ADVANCE POSTAGE - TRUST ACCOUNT	8,000	10,000	2,000
9204	CALLER BOX SERVICE ANNUAL FEE	1,300	1,270	(30)
	TOTAL	190,300	211,544	21,244
STATIONERY AND FORMS				
9264	MISC STATIONERY & FORMS/DIRECTORIES	3,500	0	(3,500)
	TOTAL	3,500	0	(3,500)
OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	15,000	15,043	43
9304	READER-PRINTER SUPPLIES	0	43,693	43,693
9305	SAFETY AND HEALTH SUPPLIES	7,500	1,909	(5,591)
9306	COMPUTER SUPPLIES	65,000	59,409	(5,591)
9307	STANDARD STOCK	125,000	123,365	(1,635)
9337	OFFICE FURNISHINGS	40,000	44,778	4,778
9352	ERGONOMIC ITEMS	500	120	(380)
	TOTAL	253,000	288,316	35,316
INSURANCE				
9381	FIDUCIARY INSURANCE	291,000	223,525	(67,475)
9382	UMBRELLA POLICY	23,100	21,165	(1,935)
9384	EARTHQUAKE/FLOOD	114,000	98,632	(15,368)
9386	CRIME INSURANCE POLICY	19,000	15,000	(4,000)
9387	BUSINESS PACKAGE	65,000	69,022	4,022

2015 - 2016

ADMINISTRATIVE SERVICES DIVISION

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2016

		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
9388	EMPLOYMENT PRACTICE LIABILITY INSURANCE	\$77,300	\$70,250	(\$7,050)
9390	CYBER LIABILITY INSURANCE	15,000	0	(15,000)
	TOTAL	604,400	497,594	(106,806)
	EQUIPMENT MAINTENANCE			
9401	FAX MACHINES	9,000	3,805	(5,195)
9403	CANON READER-PRINTERS	500	0	(500)
9412	KEY CARD SECURITY SYSTEM (DAS)	0	180	180
9423	TIME CLOCK MAINTENANCE	1,000	205	(795)
9426	SECURITY SYSTEM (PANIC BUTTONS)	1,000	540	(460)
	TOTAL	11,500	4,731	(6,769)
	EQUIPMENT RENTS AND LEASES			
9452	MAILING EQUIPMENT	18,000	16,769	(1,231)
9463	PRODUCTION COPIERS - LEASES	250,000	214,826	(35,174)
	TOTAL	268,000	231,595	(36,405)
	BUILDING COSTS			
9476	BUILDING OPERATIONAL COSTS	1,349,000	1,332,237	(16,763)
9477	OVERTIME HVAC/LIGHTING	126,000	136,740	10,740
9480	FACILITIES MAINTENANCE	100,000	50,153	(49,847)
9481	RENOVATION PROJECTS	350,000	528,128	178,128
	TOTAL	1,925,000	2,047,258	122,258
	PROFESSIONAL AND SPECIALIZED SERVICES			
9506	COUNTY MESSENGER SERVICES - ISD	5,000	2,460	(2,540)
9553	ARCHIVE/ OFF-SITE STORAGE	30,000	43,179	13,179
9677	SHREDDING SERVICE	26,000	42,750	16,750
9685	LEGAL PREFERENCE COURIER	45,000	35,760	(9,240)
9686	FURNITURE OFF-SITE STORAGE	15,000	17,230	2,230
9688	UNIVERSAL MAIL DELIVERY SERVICE	9,000	7,093	(1,907)
9689	NEXT DAY MAIL DELIVERY SERVICE	37,000	36,074	(926)
9706	EMERGENCY NOTIFICATION SYSTEM	13,000	12,850	(150)
	TOTAL	180,000	197,396	17,396
	COMPUTER SERVICES & SUPPORT			
9838	MISC SOFTWARE PACKAGES	15,500	15,461	(39)
	TOTAL	15,500	15,461	(39)

2015 - 2016

ADMINISTRATIVE SERVICES DIVISION

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2016

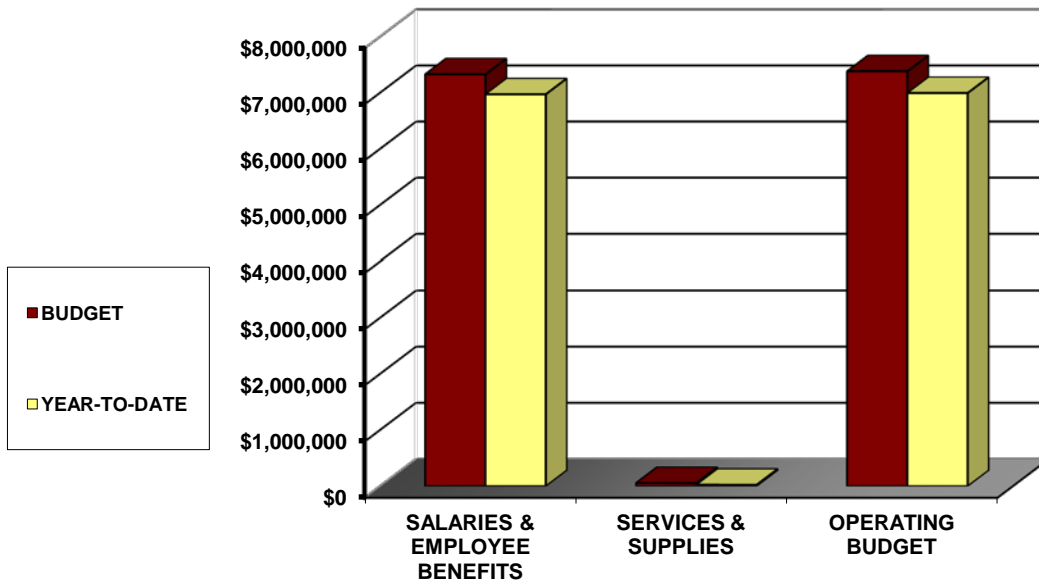
		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
	EDUCATIONAL EXPENSES			
9961	MEMBERSHIPS	\$1,400	\$869	(\$531)
9962	REGISTRATION FEES	10,000	3,840	(6,160)
9963	EDUCATIONAL MATERIALS	1,000	487	(513)
	TOTAL	12,400	5,196	(7,204)
	MISCELLANEOUS			
9986	MISCELLANEOUS	6,000	6,960	960
9990	RIDESHARE	4,000	2,606	(1,394)
	TOTAL	10,000	9,566	(434)
	GRAND TOTAL	\$3,579,900	\$3,578,803	(\$1,097)

BENEFITS DIVISION

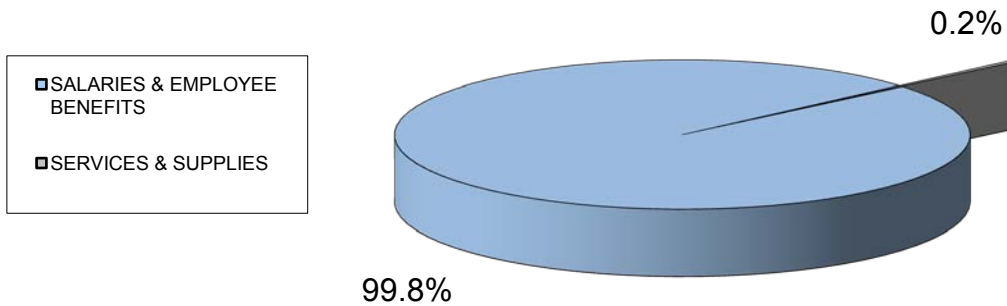
BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF JUNE 30, 2016

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$7,328,501	\$6,972,313	(\$356,188)
SERVICES & SUPPLIES	\$54,600	\$23,659	(\$30,941)
OPERATING BUDGET	\$7,383,101	\$6,995,973	(\$387,128)

Budgeted Positions 63
Filled Positions 64



Total Expenditures by Category



2015 - 2016

BENEFITS DIVISION

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF JUNE 30, 2016

	<u>BUDGET</u>	<u>YTD ACTUAL</u>	<u>OVER/(UNDER) BUDGET</u>
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$4,677,672	\$4,223,538	(\$454,134)
AGENCY TEMPORARY	23,000	43,350	20,350
STIPENDS	0	0	0
OVERTIME	165,200	162,711	(2,489)
BILINGUAL BONUS	2,400	1,100	(1,300)
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0
SICKLEAVE BUYBACK	11,000	10,109	(891)
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$4,879,272	\$4,440,808	(\$438,464)
VARIABLE BENEFITS			
RETIREMENT	733,892	769,439	35,547
FICA CONTRIBUTION	62,764	62,056	(708)
COUNTY SUBSIDY - INSURANCE	63,823	73,240	9,417
OPTIONS PLAN	869,041	935,863	66,822
LIFE INSURANCE	4,787	5,293	506
HEALTH INSURANCE TEMPS	56,991	29,457	(27,534)
FLEXIBLE BENEFIT PLAN	0	0	0
THRIFT PLAN / HORIZONS	112,021	130,828	18,807
SAVINGS PLAN	11,564	16,221	4,657
PENSION SAVINGS PLAN	7,569	3,265	(4,304)
MEGAFLEX	147,320	114,525	(32,795)
TOTAL VARIABLE BENEFITS	\$2,069,772	\$2,140,187	\$70,415
OPEB CONTRIBUTION	0	12,335	12,335
OTHER BENEFITS	379,457	378,982	(475)
TOTAL EMPLOYEE BENEFITS	\$2,449,229	\$2,531,505	\$82,276
TOTAL SALARIES & EMPLOYEE BENEFITS	\$7,328,501	\$6,972,313	(\$356,188)

2015 - 2016

BENEFITS DIVISION

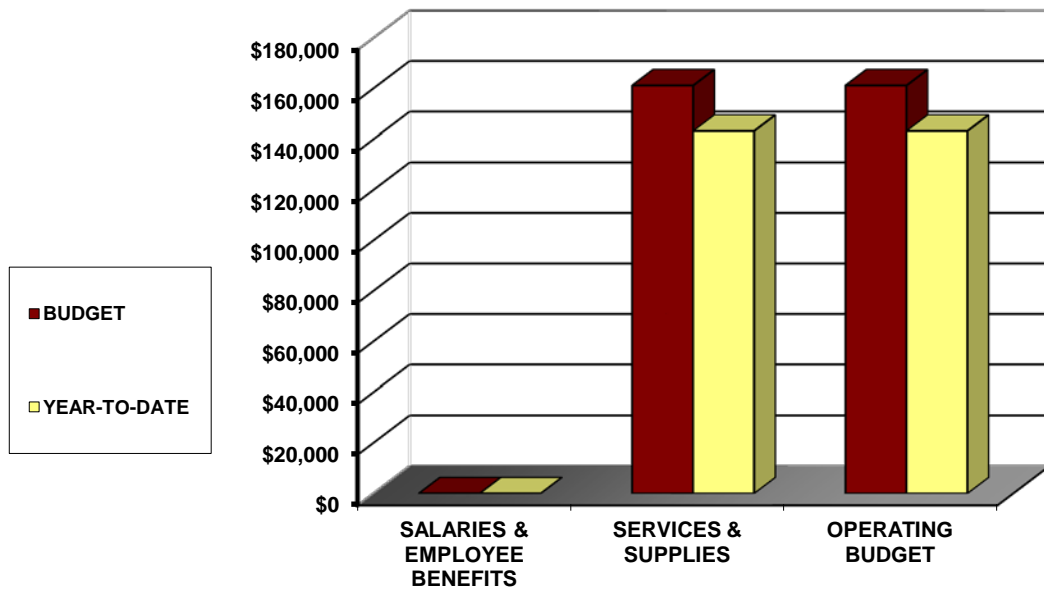
DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2016

		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
	TRANSPORTATION AND TRAVEL			
9181	TRANSPORTATION	\$2,000	\$1,701	(\$299)
9182	TRAVEL	8,000	8,419	419
	TOTAL	10,000	10,119	119
	OFFICE SUPPLIES AND EQUIPMENT			
9302	SPECIAL ORDERS/MINOR EQUIP	4,000	3,196	(804)
	TOTAL	4,000	3,196	(804)
	PROFESSIONAL AND SPECIALIZED SERVICES			
9516	RECORD SEARCHES	800	104	(696)
	TOTAL	800	104	(696)
	EDUCATIONAL EXPENSES			
9961	MEMBERSHIPS	2,000	2,268	268
9962	REGISTRATION FEES	36,500	7,687	(28,813)
9963	EDUCATIONAL MATERIALS	300	143	(157)
	TOTAL	38,800	10,098	(28,702)
	MISCELLANEOUS			
9986	MISCELLANEOUS	1,000	142	(858)
	TOTAL	1,000	142	(858)
	GRAND TOTAL	\$54,600	\$23,659	(\$30,941)

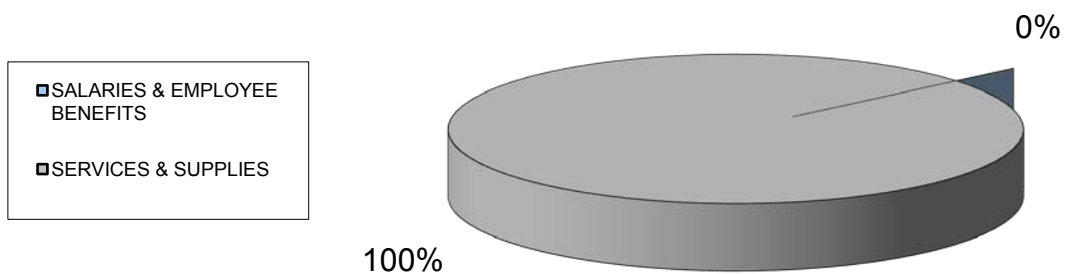
BOARD OF RETIREMENT

BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF JUNE 30, 2016

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$0	\$0	\$0
SERVICES & SUPPLIES	\$161,200	\$143,221	(\$17,979)
OPERATING BUDGET	\$161,200	\$143,221	(\$17,979)



Total Expenditures by Category



2015 - 2016

BOARD OF RETIREMENT

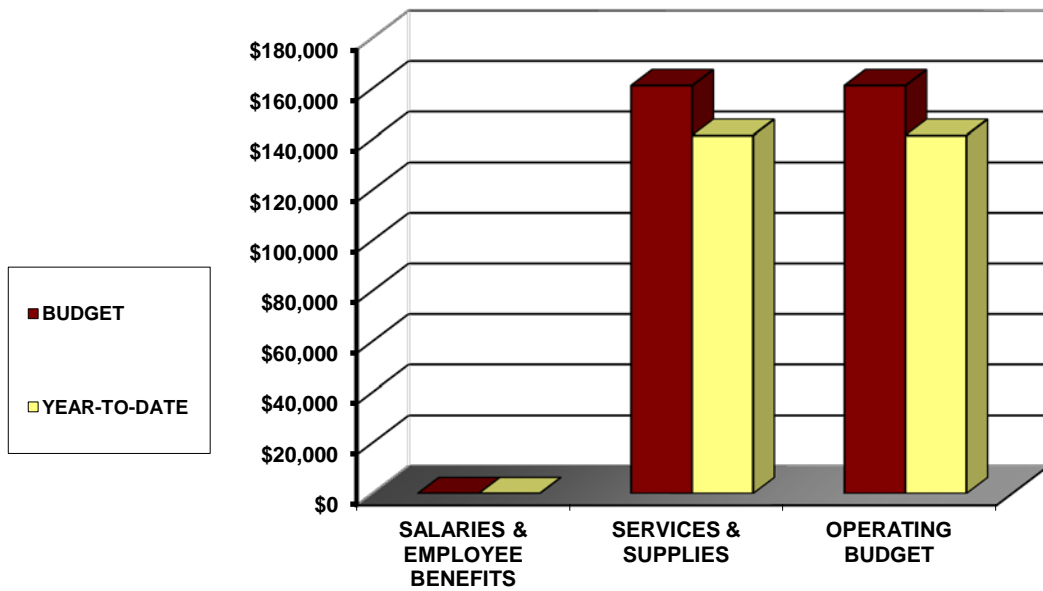
DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
 BASED ON EXPENDITURES AS OF JUNE 30, 2016

		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
COMMUNICATIONS				
9129	PC LINES FOR BOARD MEMBERS	\$3,400	\$1,946	(\$1,454)
	TOTAL	3,400	1,946	(1,454)
TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	12,000	15,081	3,081
9182	TRAVEL	107,500	91,294	(16,206)
	TOTAL	119,500	106,375	(13,125)
EDUCATIONAL EXPENSES				
9962	REGISTRATION FEES	33,000	29,835	(3,165)
9963	EDUCATIONAL MATERIALS	5,300	5,065	(235)
	TOTAL	38,300	34,900	(3,400)
	GRAND TOTAL	\$161,200	\$143,221	(\$17,979)

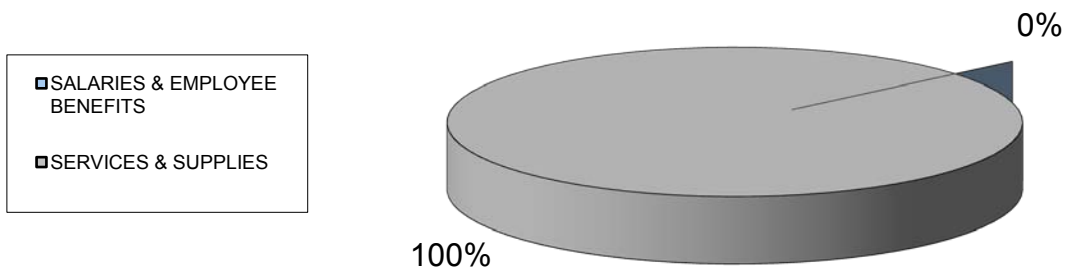
BOARD OF INVESTMENTS

BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF JUNE 30, 2016

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$0	\$0	\$0
SERVICES & SUPPLIES	\$161,200	\$141,551	(\$19,649)
OPERATING BUDGET	\$161,200	\$141,551	(\$19,649)



Total Expenditures by Category



2015 - 2016

BOARD OF INVESTMENTS

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2016

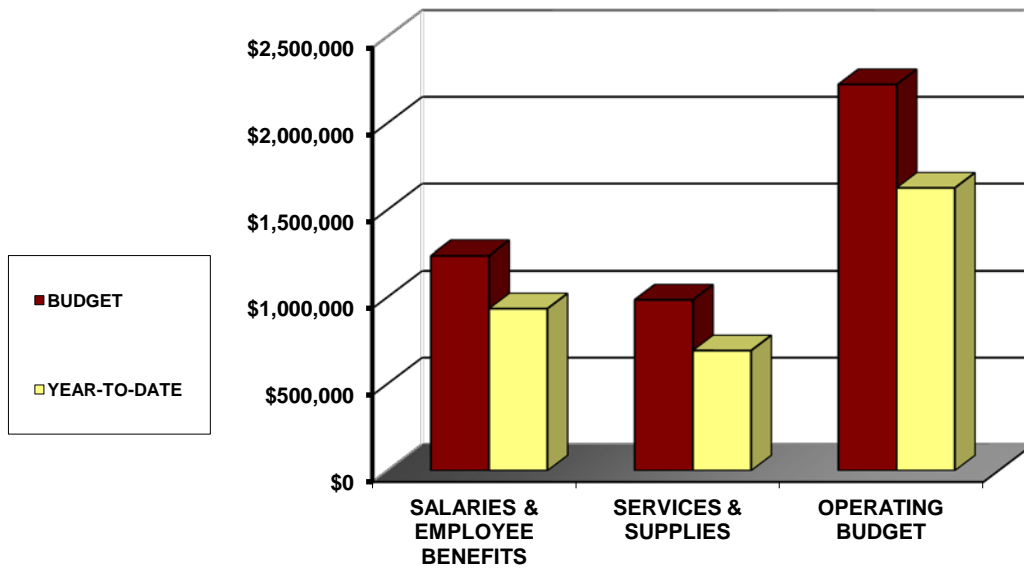
		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
COMMUNICATIONS				
9129	PC LINES FOR BOARD MEMBERS	\$3,400	\$1,599	(\$1,801)
	TOTAL	3,400	1,599	(1,801)
TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	12,000	8,762	(3,238)
9182	TRAVEL	107,500	106,412	(1,088)
	TOTAL	119,500	115,175	(4,325)
EDUCATIONAL EXPENSES				
9962	REGISTRATION FEES	33,000	18,171	(14,829)
9963	EDUCATIONAL MATERIALS	5,300	5,967	667
	TOTAL	38,300	24,138	(14,162)
MISCELLANEOUS				
9984	FOOD/BEVERAGES	0	639	639
	TOTAL	0	639	639
GRAND TOTAL		\$161,200	\$141,551	(\$19,649)

COMMUNICATIONS

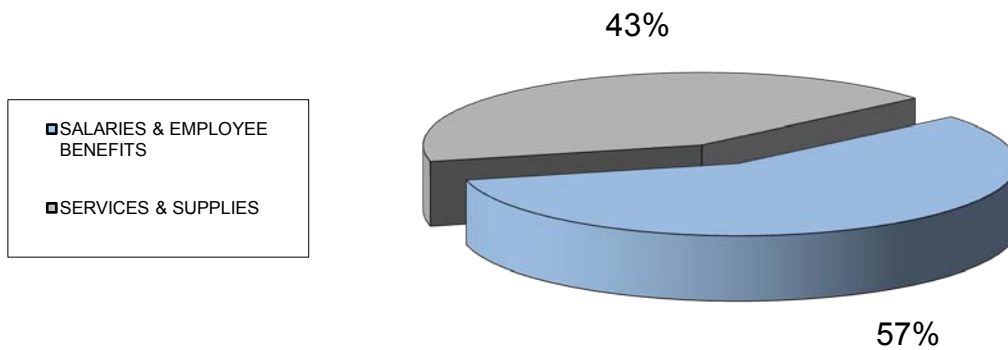
BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF JUNE 30, 2016

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$1,238,386	\$934,261	(\$304,125)
SERVICES & SUPPLIES	\$985,300	\$692,580	(\$292,720)
OPERATING BUDGET	\$2,223,686	\$1,626,842	(\$596,844)

Budgeted Positions 10
Filled Positions 7



Total Expenditures by Category



2015 - 2016

COMMUNICATIONS

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF JUNE 30, 2016

	<u>BUDGET</u>	<u>YTD ACTUAL</u>	<u>OVER/(UNDER) BUDGET</u>
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$825,838	\$531,458	(\$294,380)
AGENCY TEMPORARY	79,500	84,826	5,326
STIPENDS	0	0	0
OVERTIME	1,763	2,632	869
BILINGUAL BONUS	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0
SICKLEAVE BUYBACK	3,500	1,681	(1,819)
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$910,601	\$620,596	(\$290,005)
VARIABLE BENEFITS			
RETIREMENT	109,007	92,795	(16,212)
FICA CONTRIBUTION	10,182	8,397	(1,785)
COUNTY SUBSIDY - INSURANCE	13,147	15,357	2,210
OPTIONS PLAN	55,671	68,426	12,755
LIFE INSURANCE	354	377	23
HEALTH INSURANCE TEMPS	0	0	0
FLEXIBLE BENEFIT PLAN	0	0	0
THRIFT PLAN / HORIZONS	11,891	9,218	(2,673)
SAVINGS PLAN	10,312	6,329	(3,983)
PENSION SAVINGS PLAN	0	0	0
MEGAFLEX	50,228	44,822	(5,406)
TOTAL VARIABLE BENEFITS	\$260,792	\$245,722	(\$15,070)
OPEB CONTRIBUTION	0	1,463	1,463
OTHER BENEFITS	66,993	66,481	(512)
TOTAL EMPLOYEE BENEFITS	\$327,785	\$313,666	(\$14,119)
	\$1,238,386	\$934,261	(\$304,125)

2015 - 2016

COMMUNICATIONS

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
 BASED ON EXPENDITURES AS OF JUNE 30, 2016

		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	\$1,200	\$1,328	\$128
9182	TRAVEL	7,500	6,758	(742)
	TOTAL	8,700	8,086	(614)
POSTAGE				
9205	NEWSLETTER POSTAGE	155,000	148,046	(6,954)
9207	ANNUAL BENEFITS STATEMENT POSTAGE	96,500	60,869	(35,631)
9210	MISCELLANEOUS MAILINGS	45,000	5,475	(39,525)
	TOTAL	296,500	214,390	(82,110)
STATIONERY AND FORMS				
9233	DISABILITY AND HEARING - BROCHURES	7,000	4,558	(2,442)
9235	PLANS AB;ABC;D;E - BROCHURES	35,000	0	(35,000)
9236	PREVIOUS SERVICE - BROCHURES	5,000	0	(5,000)
9237	SURVIVOR - BROCHURES	5,000	0	(5,000)
9239	WITHDRAWAL/RECIPROCITY - BROCHURES	5,000	4,540	(460)
9240	ANNUAL REPORT	42,000	32,359	(9,641)
9242	ANNUAL BENEFITS STATEMENT	130,000	125,445	(4,555)
9246	FORMS	15,000	11,774	(3,226)
9249	LACERA CALENDARS	6,000	7,358	1,358
9253	NEW MEMBER PACKAGE	15,000	8,066	(6,934)
9255	PRE-RET GUIDE	15,000	2,406	(12,594)
9256	POSTSCRIPT PRINTING	70,000	55,376	(14,624)
9259	RETIREEES - INSERTS	2,500	0	(2,500)
9261	SPOTLIGHT PRINTING	60,000	54,648	(5,352)
9262	SURVEY	4,000	1,368	(2,632)
9263	UNANTICIPATED PROJECTS	35,000	15,067	(19,933)
9265	SPECIALIZED MAILINGS	22,000	1,070	(20,930)
9266	DIRECT DEPOSIT - BROCHURES	2,500	3,181	681
9267	Q&A - BROCHURES	5,000	8,079	3,079
9268	TRANSFER BROCHURES	14,000	0	(14,000)
9269	DISABILITY PACKETS	25,000	0	(25,000)
9274	STATIONERY	30,000	39,280	9,280
9280	ZDI PDF CD'S	21,000	19,428	(1,572)
9281	ESTIMATE PACKAGE	2,000	0	(2,000)
9282	NEW RETIREEE PACKAGE	2,000	1,799	(201)

2015 - 2016

COMMUNICATIONS

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2016

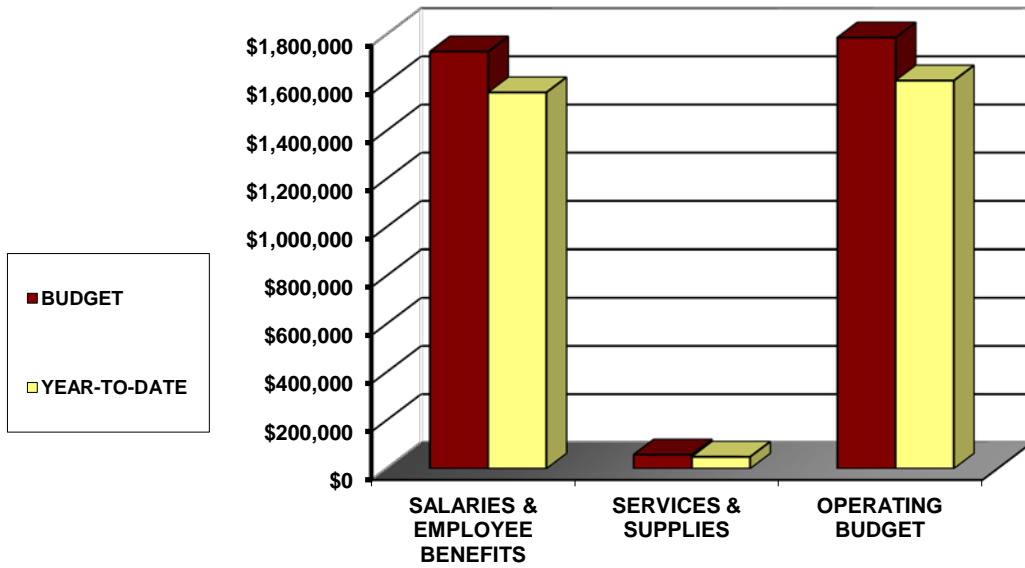
		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
9283	POWER OF ATTORNEY	\$5,000	\$8,213	\$3,213
9284	RHC TIER 2 PLAN BROCHURES	8,000	0	(8,000)
9285	RETIREMENT UNIVERSITY	15,000	0	(15,000)
	TOTAL	603,000	404,014	(198,986)
	OFFICE SUPPLIES AND EQUIPMENT			
9302	SPECIAL ORDERS/MINOR EQUIP	12,000	8,307	(3,693)
	TOTAL	12,000	8,307	(3,693)
	PROFESSIONAL AND SPECIALIZED SERVICES			
9627	NEWSLETTER MAILINGS	25,000	30,529	5,529
9628	PRE PEP RESOURCES	1,200	1,062	(138)
	TOTAL	26,200	31,591	5,391
	COMPUTER SERVICES & SUPPORT			
9837	MACINTOSH CONSULTING & MAINT	2,000	1,677	(323)
9840	MACINTOSH SOFTWARE PACKAGE	5,000	179	(4,821)
9855	MACINTOSH EQUIPMENT	15,000	17,215	2,215
	TOTAL	22,000	19,071	(2,929)
	EDUCATIONAL EXPENSES			
9962	REGISTRATION FEES	13,500	4,879	(8,621)
9963	EDUCATIONAL MATERIALS	3,200	2,030	(1,170)
	TOTAL	16,700	6,909	(9,791)
	MISCELLANEOUS			
9986	MISCELLANEOUS	200	212	12
	TOTAL	200	212	12
	GRAND TOTAL	\$985,300	\$692,580	(\$292,720)

DISABILITY LITIGATION

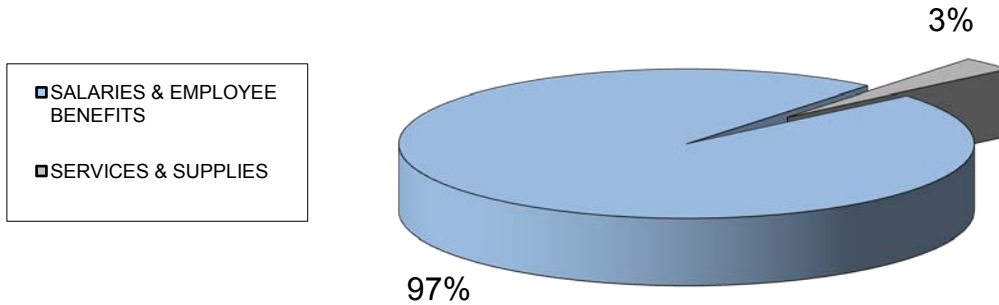
BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF JUNE 30, 2016

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$1,729,132	\$1,559,404	(\$169,728)
SERVICES & SUPPLIES	\$58,000	\$49,181	(\$8,819)
OPERATING BUDGET	\$1,787,132	\$1,608,585	(\$178,547)

Budgeted Positions 7
Filled Positions 8



Total Expenditures by Category



2015 - 2016

DISABILITY LITIGATION

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF JUNE 30, 2016

	<u>BUDGET</u>	<u>YTD ACTUAL</u>	<u>OVER/(UNDER) BUDGET</u>
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$1,062,563	\$959,789	(\$102,774)
AGENCY TEMPORARY	0	0	0
STIPENDS	0	0	0
OVERTIME	0	0	0
BILINGUAL BONUS	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0
SICKLEAVE BUYBACK	0	0	0
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$1,062,563	\$959,789	(\$102,774)
VARIABLE BENEFITS			
RETIREMENT	215,189	186,879	(28,310)
FICA CONTRIBUTION	16,086	14,993	(1,093)
COUNTY SUBSIDY - INSURANCE	89,106	96,954	7,848
OPTIONS PLAN	0	0	0
LIFE INSURANCE	0	0	0
HEALTH INSURANCE TEMPS	0	0	0
FLEXIBLE BENEFIT PLAN	0	0	0
THRIFT PLAN / HORIZONS	40,786	32,076	(8,710)
SAVINGS PLAN	27,890	27,375	(515)
PENSION SAVINGS PLAN	0	0	0
MEGAFLEX	191,316	152,779	(38,537)
TOTAL VARIABLE BENEFITS	\$580,373	\$511,055	(\$69,318)
OPEB CONTRIBUTION	0	3,023	3,023
OTHER BENEFITS	86,196	85,537	(659)
TOTAL EMPLOYEE BENEFITS	\$666,569	\$599,615	(\$66,954)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$1,729,132	\$1,559,404	(\$169,728)

2015 - 2016

DISABILITY LITIGATION

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2016

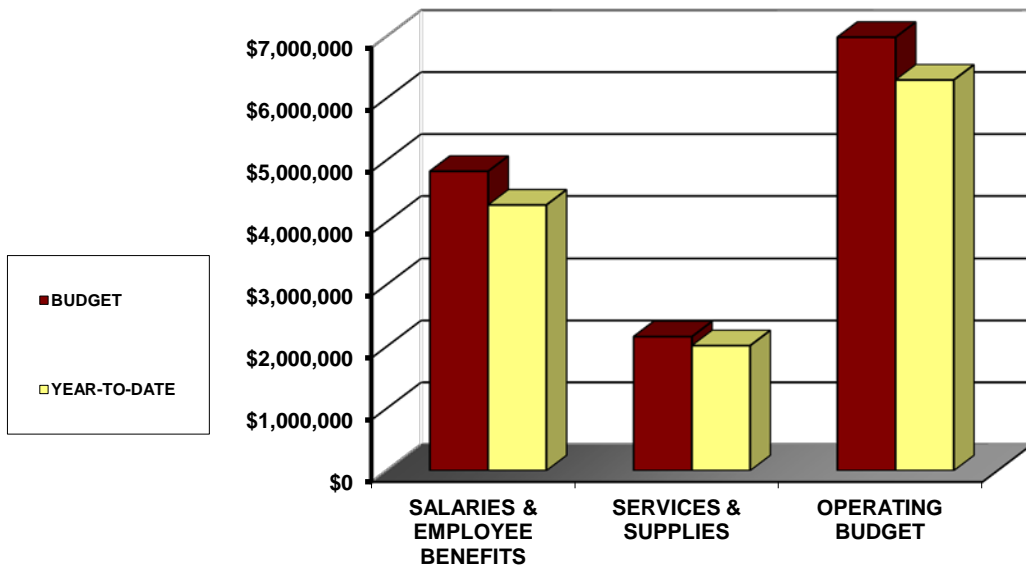
		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
AUTO EXPENSES				
9102	AUTO MAINTENANCE/REPAIR	\$1,500	\$610	(\$890)
9103	GAS	2,000	1,138	(862)
9105	LICENSE FEES	400	270	(130)
	TOTAL	3,900	2,018	(1,882)
TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	1,500	1,028	(472)
9182	TRAVEL	7,500	6,798	(702)
	TOTAL	9,000	7,826	(1,174)
OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	3,500	2,394	(1,106)
	TOTAL	3,500	2,394	(1,106)
LEGAL FEES AND SERVICES				
9772	OUTSIDE LEGAL COUNSEL	9,000	1,987	(7,013)
9774	PROCESS SERVER SERVICES	300	0	(300)
9775	ON-LINE LEGAL/MEDICAL RESEARCH	18,000	21,581	3,581
9776	REFERENCE MATERIAL	2,000	1,318	(682)
9778	WITNESS FEES	500	0	(500)
	TOTAL	29,800	24,886	(4,914)
EDUCATIONAL EXPENSES				
9961	MEMBERSHIPS	2,500	2,505	5
9962	REGISTRATION FEES	5,000	8,538	3,538
9963	EDUCATIONAL MATERIALS	4,000	866	(3,134)
	TOTAL	11,500	11,908	408
MISCELLANEOUS				
9986	MISCELLANEOUS	300	150	(150)
	TOTAL	300	150	(150)
GRAND TOTAL		\$58,000	\$49,181	(\$8,819)

DISABILITY RETIREMENT

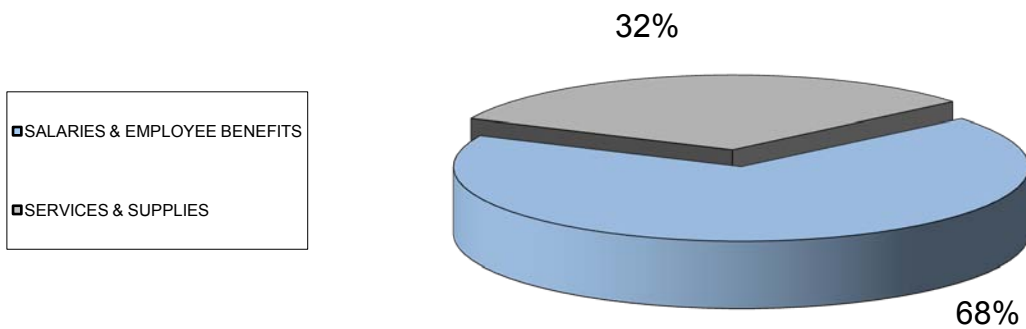
BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF JUNE 30, 2016

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$4,824,232	\$4,280,134	(\$544,098)
SERVICES & SUPPLIES	\$2,164,000	\$2,018,712	(\$145,288)
OPERATING BUDGET	\$6,988,232	\$6,298,847	(\$689,385)

Budgeted Positions 39
Filled Positions 38



Total Expenditures by Category



2015 - 2016

DISABILITY RETIREMENT

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF JUNE 30, 2016

	<u>BUDGET</u>	<u>YTD ACTUAL</u>	<u>OVER/(UNDER) BUDGET</u>
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$3,032,074	\$2,643,978	(\$388,096)
AGENCY TEMPORARY	0	16,702	16,702
STIPENDS	0	0	0
OVERTIME	18,389	15,570	(2,819)
BILINGUAL BONUS	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0
SICKLEAVE BUYBACK	4,600	2,914	(1,686)
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$3,055,063	\$2,679,164	(\$375,899)
VARIABLE BENEFITS			
	579,837	484,585	(95,252)
FICA CONTRIBUTION	42,168	41,103	(1,065)
COUNTY SUBSIDY - INSURANCE	173,050	168,215	(4,835)
OPTIONS PLAN	153,822	137,304	(16,518)
LIFE INSURANCE	712	390	(322)
HEALTH INSURANCE TEMPS	0	0	0
FLEXIBLE BENEFIT PLAN	0	0	0
THRIFT PLAN / HORIZONS	91,568	69,930	(21,638)
SAVINGS PLAN	56,215	54,073	(2,142)
PENSION SAVINGS PLAN	0	0	0
MEGAFLEX	425,833	393,234	(32,599)
TOTAL VARIABLE BENEFITS	\$1,523,205	\$1,348,834	(\$174,371)
OPEB CONTRIBUTION	0	7,751	7,751
OTHER BENEFITS	245,964	244,385	(1,579)
TOTAL EMPLOYEE BENEFITS	\$1,769,169	\$1,600,970	(\$168,199)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$4,824,232	\$4,280,134	(\$544,098)

2015 - 2016

DISABILITY RETIREMENT

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2016

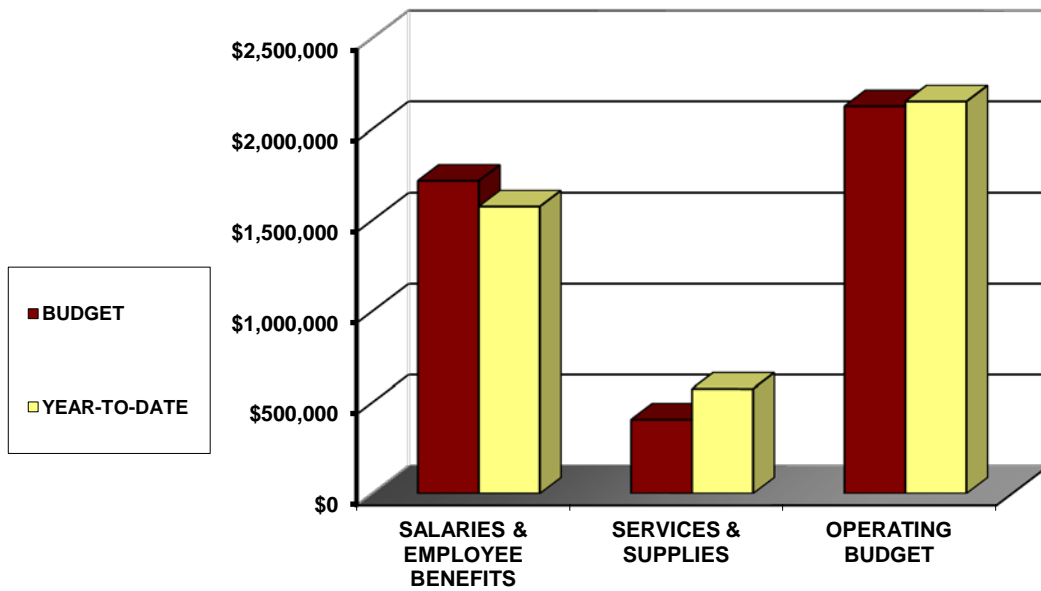
		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	\$6,200	\$1,693	(\$4,507)
9182	TRAVEL	11,300	7,627	(3,673)
	TOTAL	17,500	9,320	(8,180)
OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	10,000	6,162	(3,838)
	TOTAL	10,000	6,162	(3,838)
PROFESSIONAL AND SPECIALIZED SERVICES				
9673	PHOTOCOPIES OF DOCUMENTS	215,000	213,014	(1,986)
9695	JOB ANALYST	8,000	10,587	2,587
	TOTAL	223,000	223,602	602
DISABILITY FEES AND SERVICES				
9802	HEARING OFFICER FEES	225,000	263,704	38,704
9803	MEDICAL FEES	1,500,000	1,390,213	(109,787)
9804	COURT REPORTER	40,000	29,020	(10,980)
9805	INVESTIGATIVE SERVICES	60,000	86,657	26,657
9806	DATABASE SEARCHES	6,000	1,870	(4,130)
9807	MEDICAL ADVISOR	60,000	0	(60,000)
	TOTAL	1,891,000	1,771,463	(119,537)
EDUCATIONAL EXPENSES				
9961	MEMBERSHIPS	500	0	(500)
9962	REGISTRATION FEES	20,000	6,867	(13,133)
9963	EDUCATIONAL MATERIALS	1,500	287	(1,213)
	TOTAL	22,000	7,154	(14,846)
MISCELLANEOUS				
9986	MISCELLANEOUS	500	1,012	512
	TOTAL	500	1,012	512
GRAND TOTAL		\$2,164,000	\$2,018,712	(\$145,288)

EXECUTIVE OFFICE

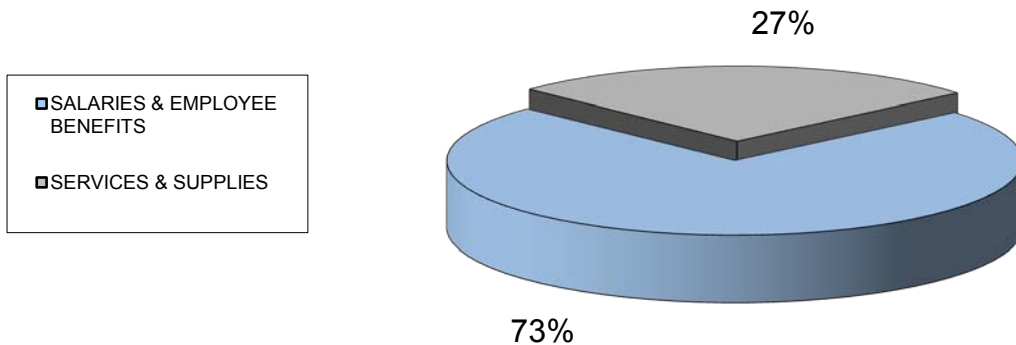
BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF JUNE 30, 2016

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$1,718,209	\$1,576,394	(\$141,815)
SERVICES & SUPPLIES	\$406,100	\$574,648	\$168,548
OPERATING BUDGET	\$2,124,309	\$2,151,042	\$26,733

Budgeted Positions 7
Filled Positions 7



Total Expenditures by Category



2015 - 2016

EXECUTIVE OFFICE

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF JUNE 30, 2016

	<u>BUDGET</u>	<u>YTD ACTUAL</u>	<u>OVER/(UNDER) BUDGET</u>
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$1,052,742	\$968,876	(\$83,867)
AGENCY TEMPORARY	0	0	0
STIPENDS	50,000	56,189	6,189
OVERTIME	1,500	2,442	942
BILINGUAL BONUS	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0
SICKLEAVE BUYBACK	1,000	0	(1,000)
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$1,105,242	\$1,027,507	(\$77,735)
VARIABLE BENEFITS			
RETIREMENT	213,266	166,385	(46,881)
FICA CONTRIBUTION	18,344	16,568	(1,776)
COUNTY SUBSIDY - INSURANCE	60,186	61,037	851
OPTIONS PLAN	0	0	0
LIFE INSURANCE	0	0	0
HEALTH INSURANCE TEMPS	0	0	0
FLEXIBLE BENEFIT PLAN	0	0	0
THRIFT PLAN / HORIZONS	18,933	19,037	104
SAVINGS PLAN	22,990	26,824	3,834
PENSION SAVINGS PLAN	0	0	0
MEGAFLEX	193,849	171,654	(22,195)
TOTAL VARIABLE BENEFITS	\$527,568	\$461,505	(\$66,063)
OPEB CONTRIBUTION	0	2,635	2,635
OTHER BENEFITS	85,399	84,747	(652)
TOTAL EMPLOYEE BENEFITS	\$612,967	\$548,887	(\$64,080)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$1,718,209	\$1,576,394	(\$141,815)

2015 - 2016

EXECUTIVE OFFICE

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2016

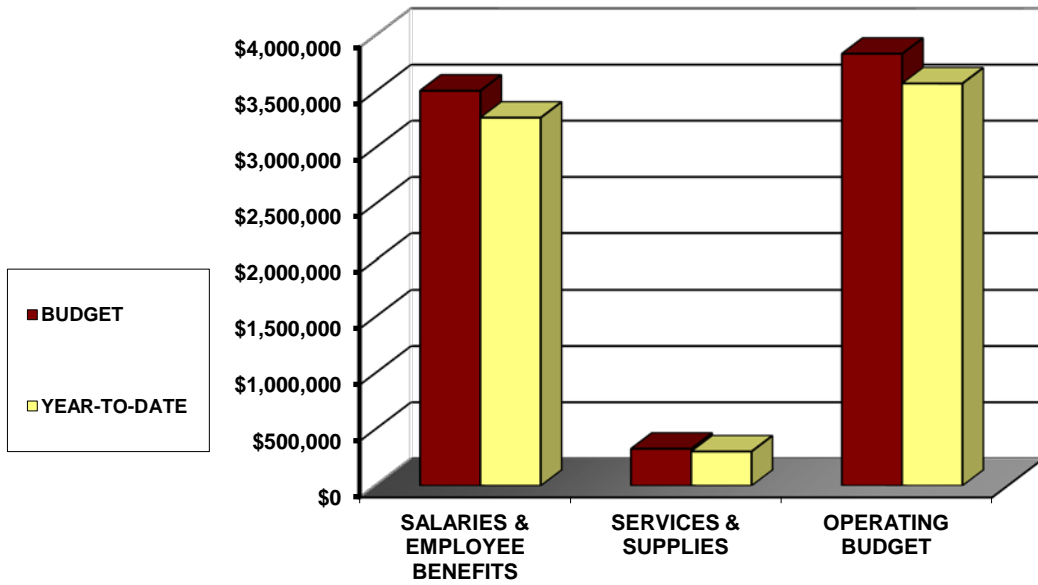
		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
AUTO EXPENSES				
9102	AUTO MAINTENANCE/REPAIR	\$2,800	\$2,875	\$75
9103	GAS	9,000	6,604	(2,396)
9105	LICENSE FEES	800	414	(386)
	TOTAL	12,600	9,893	(2,707)
TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	9,000	1,370	(7,630)
9182	TRAVEL	22,000	15,661	(6,339)
	TOTAL	31,000	17,031	(13,969)
OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	3,500	2,751	(749)
	TOTAL	3,500	2,751	(749)
PROFESSIONAL AND SPECIALIZED SERVICES				
9543	LEGISLATIVE CONSULTING	65,000	160,280	95,280
9672	IMPROVEMENT PROJECTS	85,000	82,379	(2,621)
	TOTAL	150,000	242,659	92,659
EDUCATIONAL EXPENSES				
9961	MEMBERSHIPS	96,000	94,634	(1,366)
9962	REGISTRATION FEES	12,000	22,276	10,276
9963	EDUCATIONAL MATERIALS	6,000	4,112	(1,888)
	TOTAL	114,000	121,023	7,023
MISCELLANEOUS				
9982	EMPLOYEE RECOGNITION PROGRAM	5,000	4,800	(200)
9983	OFF-SITE BOARD MEETING EXPENSE	47,000	129,368	82,368
9984	FOOD/BEVERAGES	39,000	40,438	1,438
9986	MISCELLANEOUS	4,000	6,685	2,685
	TOTAL	95,000	181,291	86,291
		\$406,100	\$574,648	\$168,548

FINANCIAL AND ACCOUNTING SERVICES

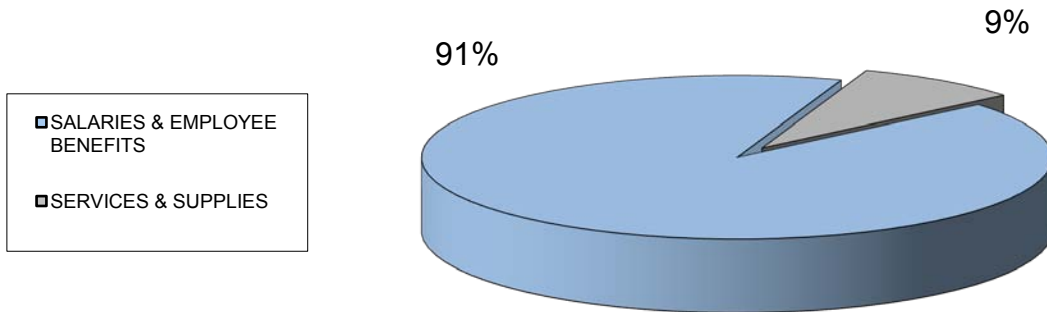
BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF JUNE 30, 2016

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$3,510,646	\$3,270,348	(\$240,298)
SERVICES & SUPPLIES	\$328,600	\$304,640	(\$23,960)
OPERATING BUDGET	\$3,839,246	\$3,574,987	(\$264,259)

Budgeted Positions 29
Filled Positions 28



Total Expenditures by Category



2015 - 2016

FINANCIAL AND ACCOUNTING SERVICES DIVISION

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF JUNE 30, 2016

	<u>BUDGET</u>	<u>YTD ACTUAL</u>	<u>OVER/(UNDER) BUDGET</u>
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$2,157,002	\$2,058,085	(\$98,917)
AGENCY TEMPORARY	113,000	30,831	(82,169)
STIPENDS	0	0	0
OVERTIME	41,302	49,211	7,909
BILINGUAL BONUS	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0
SICKLEAVE BUYBACK	12,000	4,303	(7,697)
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$2,323,304	\$2,142,430	(\$180,874)
VARIABLE BENEFITS			
RETIREMENT	406,819	367,245	(39,574)
FICA CONTRIBUTION	30,103	30,625	522
COUNTY SUBSIDY - INSURANCE	27,708	27,028	(680)
OPTIONS PLAN	373,533	383,526	9,993
LIFE INSURANCE	3,004	2,747	(257)
HEALTH INSURANCE TEMPS	0	0	0
FLEXIBLE BENEFIT PLAN	15,922	16,065	143
THRIFT PLAN / HORIZONS	73,779	74,036	257
SAVINGS PLAN	15,078	12,930	(2,149)
PENSION SAVINGS PLAN	0	0	0
MEGAFLEX	66,418	32,449	(33,969)
TOTAL VARIABLE BENEFITS	\$1,012,364	\$946,651	(\$65,713)
OPEB CONTRIBUTION	0	5,826	5,826
OTHER BENEFITS	174,978	175,441	463
TOTAL EMPLOYEE BENEFITS	\$1,187,342	\$1,127,918	(\$59,424)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$3,510,646	\$3,270,348	(\$240,298)

2015 - 2016

FINANCIAL AND ACCOUNTING SERVICES DIVISION

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2016

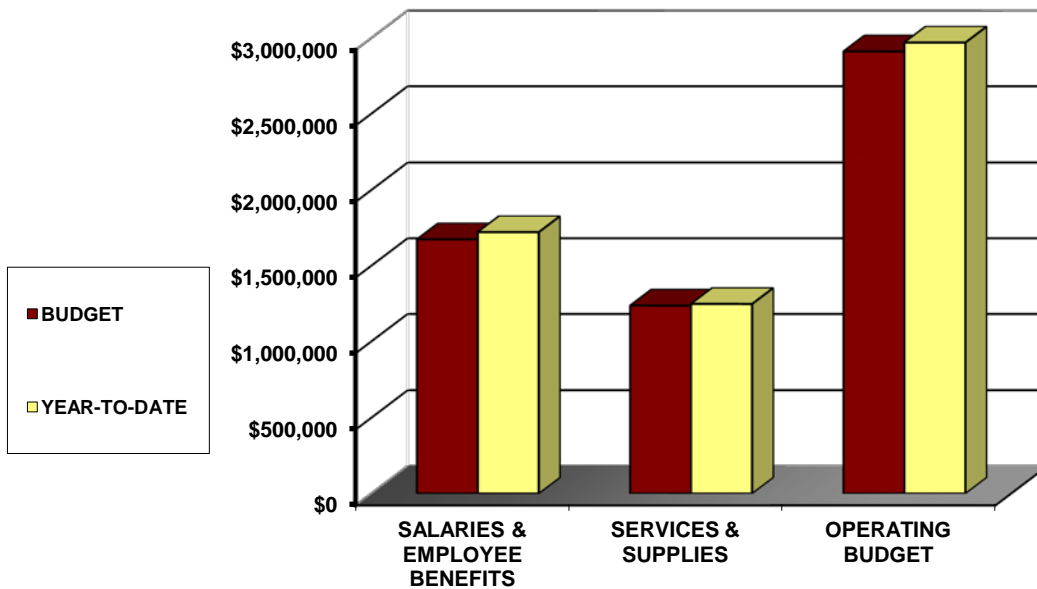
		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
	TRANSPORTATION AND TRAVEL			
9181	TRANSPORTATION	\$7,700	\$5,196	(\$2,504)
9182	TRAVEL	37,500	35,862	(1,638)
	TOTAL	45,200	41,059	(4,141)
	OFFICE SUPPLIES AND EQUIPMENT			
9302	SPECIAL ORDERS/MINOR EQUIP	5,000	2,272	(2,728)
	TOTAL	5,000	2,272	(2,728)
	PROFESSIONAL AND SPECIALIZED SERVICES			
9572	PENSION BENEFIT INFORMATION	20,000	9,658	(10,342)
	TOTAL	20,000	9,658	(10,342)
	BANK SERVICES			
9751	BANK CHARGES - MELLON	5,000	0	(5,000)
9753	BANK CHARGES - STATE STREET	207,600	225,334	17,734
	TOTAL	212,600	225,334	12,734
	EDUCATIONAL EXPENSES			
9961	MEMBERSHIPS	6,000	4,792	(1,208)
9962	REGISTRATION FEES	16,300	17,665	1,365
9963	EDUCATIONAL MATERIALS	20,000	1,734	(18,266)
	TOTAL	42,300	24,191	(18,109)
	MISCELLANEOUS			
9986	MISCELLANEOUS	3,500	2,126	(1,374)
	TOTAL	3,500	2,126	(1,374)
	GRAND TOTAL	\$328,600	\$304,640	(\$23,960)

HUMAN RESOURCES

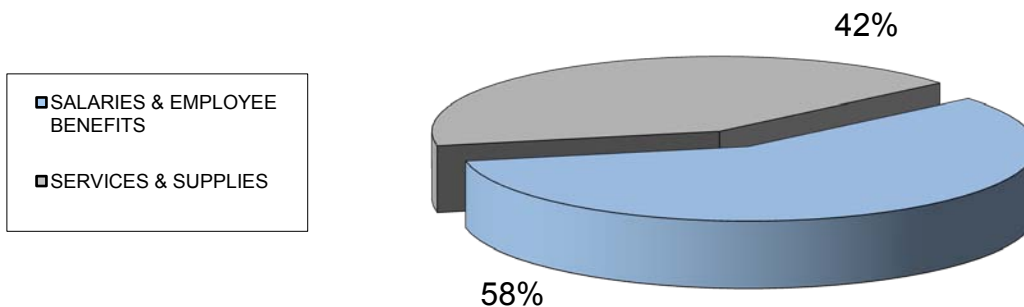
BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF JUNE 30, 2016

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$1,674,428	\$1,722,437	\$48,009
SERVICES & SUPPLIES	\$1,237,400	\$1,248,059	\$10,659
OPERATING BUDGET	\$2,911,828	\$2,970,496	\$58,668

Budgeted Positions	12
Filled Positions	12



Total Expenditures by Category



2015 - 2016

HUMAN RESOURCES

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF JUNE 30, 2016

	<u>BUDGET</u>	<u>YTD ACTUAL</u>	<u>OVER/(UNDER) BUDGET</u>
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$1,051,380	\$1,066,713	\$15,333
AGENCY TEMPORARY	0	0	0
STIPENDS	0	0	0
OVERTIME	3,093	110	(2,983)
BILINGUAL BONUS	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0
SICKLEAVE BUYBACK	0	0	0
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$1,054,473	\$1,066,824	\$12,351
VARIABLE BENEFITS			
RETIREMENT	196,509	192,835	(3,674)
FICA CONTRIBUTION	15,519	15,596	77
COUNTY SUBSIDY - INSURANCE	83,747	92,977	9,230
OPTIONS PLAN	0	9,659	9,659
LIFE INSURANCE	244	36	(208)
HEALTH INSURANCE TEMPS	0	0	0
FLEXIBLE BENEFIT PLAN	0	0	0
THRIFT PLAN / HORIZONS	26,481	29,317	2,836
SAVINGS PLAN	33,095	33,094	(1)
PENSION SAVINGS PLAN	0	0	0
MEGAFLEX	179,071	194,382	15,311
TOTAL VARIABLE BENEFITS	\$534,666	\$567,896	\$33,230
OPEB CONTRIBUTION	0	3,080	3,080
OTHER BENEFITS	85,289	84,637	(652)
TOTAL EMPLOYEE BENEFITS	\$619,955	\$655,613	\$35,658
TOTAL SALARIES & EMPLOYEE BENEFITS	\$1,674,428	\$1,722,437	\$48,009

2015 - 2016

HUMAN RESOURCES

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2016

		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	\$5,000	\$2,242	(\$2,758)
9182	TRAVEL	11,000	11,029	29
	TOTAL	16,000	13,271	(2,729)
OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	8,000	4,454	(3,546)
	TOTAL	8,000	4,454	(3,546)
PARKING FEES				
9491	GATEWAY PLAZA	415,000	427,490	12,490
9492	MUSIC CENTER	2,000	2,000	0
	TOTAL	417,000	429,490	12,490
PROFESSIONAL AND SPECIALIZED SERVICES				
9504	PAYROLL SERVICES	150,000	97,535	(52,465)
9510	FINGERPRINTING SERVICES	3,300	1,405	(1,895)
9511	SECURITY SERVICES - SHERIFF	9,000	9,004	4
9512	PAYROLL ENV, DUPLICATE W2'S - AUD	200	360	160
9513	PERSONNEL SRVCS - HUMAN RESOURCES	30,000	18,258	(11,742)
9547	HUMAN RESOURCES CONSULTING	30,000	94,075	64,075
9694	BACKGROUND CHECKS	2,500	2,763	263
9700	OHS PHYSICALS	1,000	459	(541)
9711	REQUEST FOR ACCOMMODATIONS	15,000	7,723	(7,277)
	TOTAL	241,000	231,582	(9,418)
COMPUTER SERVICES & SUPPORT				
9838	MISC SOFTWARE PACKAGES	35,000	30,027	(4,973)
	TOTAL	35,000	30,027	(4,973)
EDUCATIONAL EXPENSES				
9961	MEMBERSHIPS	9,000	12,271	3,271
9962	REGISTRATION FEES	35,000	38,500	3,500
9963	EDUCATIONAL MATERIALS	8,000	3,690	(4,310)
9966	DEPARTMENTAL TRAINING	200,000	91,732	(108,268)

2015 - 2016

HUMAN RESOURCES

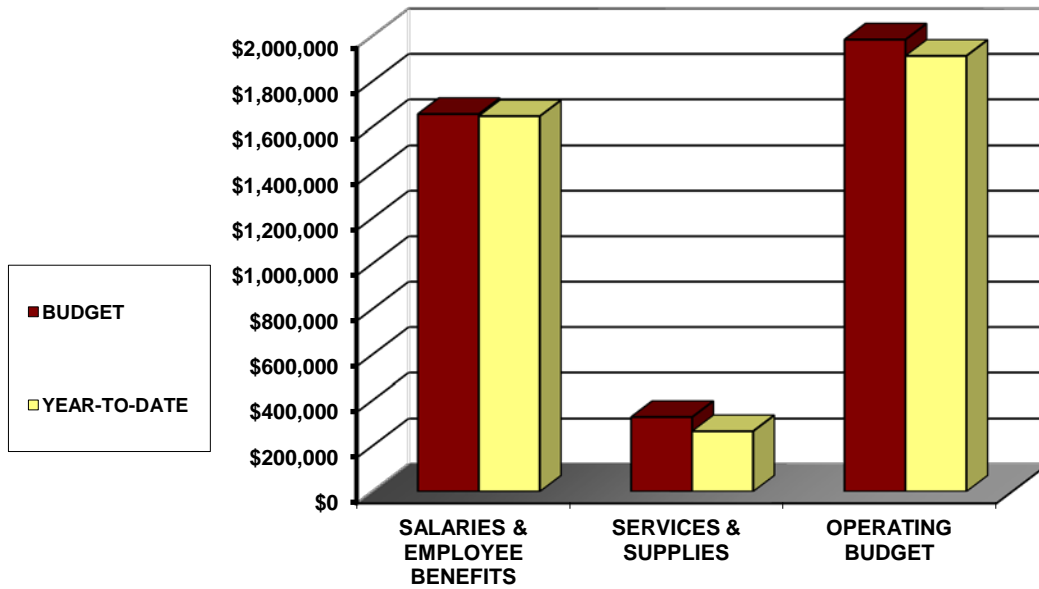
DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
 BASED ON EXPENDITURES AS OF JUNE 30, 2016

		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
9967	TUITION REIMBURSEMENT PROGRAM	\$75,000	\$75,000	\$0
9968	MOU TRAINING ALLOCATION	75,000	50,557	(24,443)
9969	MENTORING PROGRAM	25,000	27,937	2,937
	TOTAL	427,000	299,687	(127,313)
	MISCELLANEOUS			
9981	RECRUITMENT	55,000	205,759	150,759
9986	MISCELLANEOUS	1,400	1,990	590
9989	WEB DAY	2,000	2,611	611
9991	MANAGEMENT OFFSITE	35,000	29,188	(5,812)
	TOTAL	93,400	239,548	146,148
	GRAND TOTAL	\$1,237,400	\$1,248,059	\$10,659

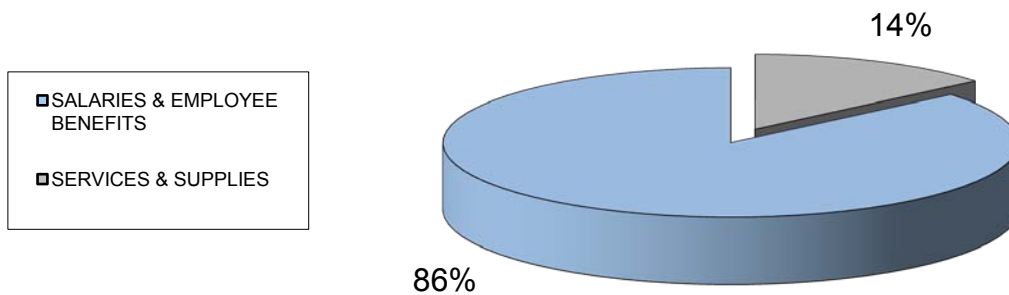
INTERNAL AUDIT

BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF JUNE 30, 2016

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$1,656,758	\$1,647,343	(\$9,415)
SERVICES & SUPPLIES	\$327,900	\$265,528	(\$62,372)
OPERATING BUDGET	\$1,984,658	\$1,912,871	(\$71,787)
Budgeted Positions	10		
Filled Positions	10		



Total Expenditures by Category



2015 - 2016

INTERNAL AUDIT SERVICES

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF JUNE 30, 2016

	<u>BUDGET</u>	<u>YTD ACTUAL</u>	<u>OVER/(UNDER) BUDGET</u>
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$1,065,939	\$1,069,703	\$3,764
AGENCY TEMPORARY	0	0	0
STIPENDS	0	0	0
OVERTIME	2,000	446	(1,554)
BILINGUAL BONUS	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0
SICKLEAVE BUYBACK	1,500	0	(1,500)
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$1,069,439	\$1,070,149	\$710
VARIABLE BENEFITS			
RETIREMENT	197,928	188,616	(9,312)
FICA CONTRIBUTION	16,614	16,292	(322)
COUNTY SUBSIDY - INSURANCE	45,132	46,922	1,790
OPTIONS PLAN	9,841	10,123	282
LIFE INSURANCE	50	7	(43)
HEALTH INSURANCE TEMPS	0	0	0
FLEXIBLE BENEFIT PLAN	0	0	0
THRIFT PLAN / HORIZONS	33,646	32,379	(1,267)
SAVINGS PLAN	29,926	29,981	55
PENSION SAVINGS PLAN	0	0	0
MEGAFLEX	167,712	164,084	(3,628)
TOTAL VARIABLE BENEFITS	\$500,849	\$488,405	(\$12,444)
OPEB CONTRIBUTION	0	2,980	2,980
OTHER BENEFITS	86,470	85,809	(661)
TOTAL EMPLOYEE BENEFITS	\$587,319	\$577,194	(\$10,125)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$1,656,758	\$1,647,343	(\$9,415)

2015 - 2016

INTERNAL AUDIT SERVICES

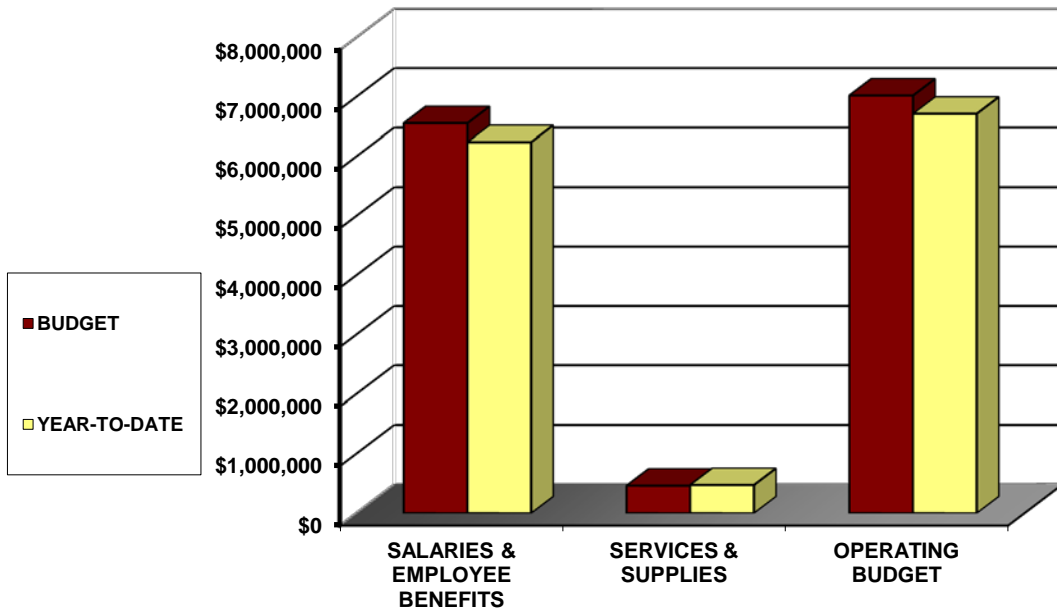
DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2016

		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	\$3,400	\$4,288	\$888
9182	TRAVEL	17,000	22,464	5,464
	TOTAL	20,400	26,752	6,352
OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	2,000	418	(1,582)
	TOTAL	2,000	418	(1,582)
PROFESSIONAL AND SPECIALIZED SERVICES				
9541	AUDITS	230,000	174,368	(55,632)
9674	MEMBER VERIFICATION	24,000	30,744	6,744
9702	AUDIT COMMITTEE CONSULTANT	15,000	7,313	(7,687)
	TOTAL	269,000	212,425	(56,575)
EDUCATIONAL EXPENSES				
9961	MEMBERSHIPS	7,000	5,587	(1,414)
9962	REGISTRATION FEES	23,000	9,400	(13,600)
9963	EDUCATIONAL MATERIALS	5,500	10,597	5,097
	TOTAL	35,500	25,583	(9,917)
MISCELLANEOUS				
9986	MISCELLANEOUS	1,000	350	(650)
	TOTAL	1,000	350	(650)
GRAND TOTAL		\$327,900	\$265,528	(\$62,372)

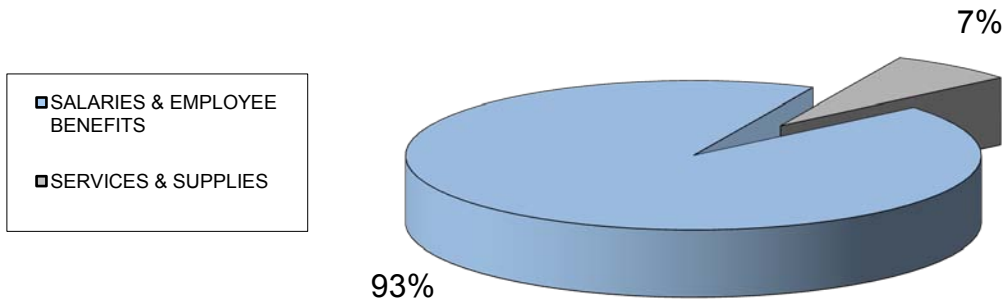
INVESTMENT OFFICE

BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF JUNE 30, 2016

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$6,560,956	\$6,242,771	(\$318,185)
SERVICES & SUPPLIES	\$463,500	\$475,008	\$11,508
OPERATING BUDGET	\$7,024,456	\$6,717,779	(\$306,677)
Budgeted Positions	28		
Filled Positions	24		



Total Expenditures by Category



2015 - 2016

INVESTMENT OFFICE

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF JUNE 30, 2016

	<u>BUDGET</u>	<u>YTD ACTUAL</u>	<u>OVER/(UNDER) BUDGET</u>
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$4,281,450	\$3,931,044	(\$350,406)
AGENCY TEMPORARY	79,200	26,976	(52,224)
STIPENDS	0	0	0
OVERTIME	0	395	395
BILINGUAL BONUS	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	7,200	0	(7,200)
SICKLEAVE BUYBACK	1,200	0	(1,200)
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$4,369,050	\$3,958,415	(\$410,635)
VARIABLE BENEFITS			
RETIREMENT	695,177	683,400	(11,777)
FICA CONTRIBUTION	65,574	64,204	(1,370)
COUNTY SUBSIDY - INSURANCE	175,581	224,878	49,297
OPTIONS PLAN	22,098	10,636	(11,462)
LIFE INSURANCE	100	60	(40)
HEALTH INSURANCE TEMPS	0	0	0
FLEXIBLE BENEFIT PLAN	0	0	0
THRIFT PLAN / HORIZONS	124,977	124,963	(14)
SAVINGS PLAN	138,291	156,713	18,422
PENSION SAVINGS PLAN	0	0	0
MEGAFLEX	622,793	664,191	41,398
TOTAL VARIABLE BENEFITS	\$1,844,591	\$1,929,045	\$84,454
OPEB CONTRIBUTION	0	10,650	10,650
OTHER BENEFITS	347,315	344,661	(2,654)
TOTAL EMPLOYEE BENEFITS	\$2,191,906	\$2,284,356	\$92,450
TOTAL SALARIES & EMPLOYEE BENEFITS	\$6,560,956	\$6,242,771	(\$318,185)

2015 - 2016

INVESTMENT OFFICE

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
 BASED ON EXPENDITURES AS OF JUNE 30, 2016

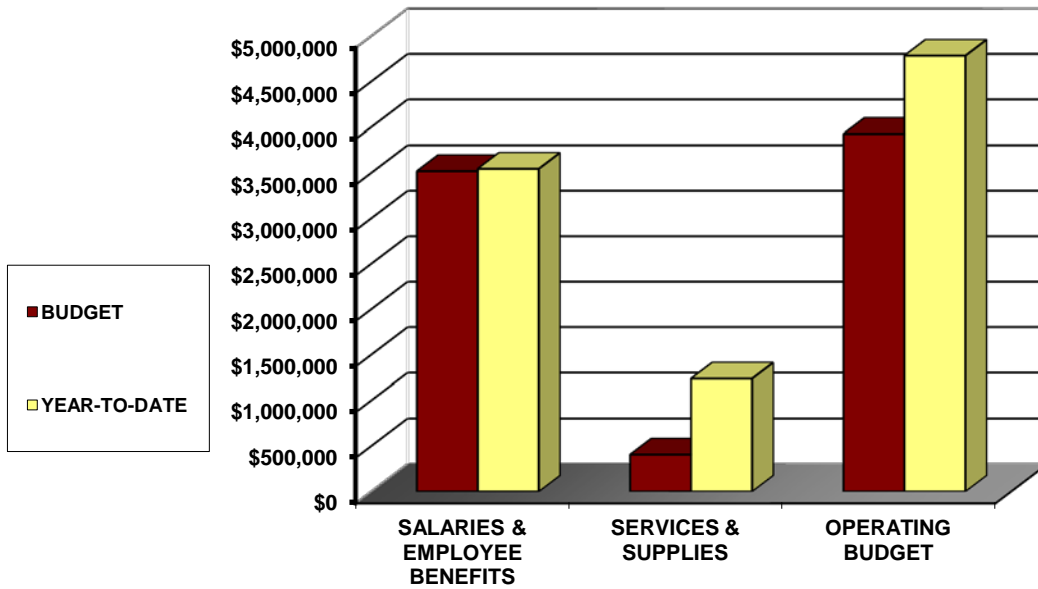
		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	\$25,500	\$29,708	\$4,208
9182	TRAVEL	324,500	311,935	(12,565)
TOTAL		350,000	341,643	(8,357)
OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	5,000	2,703	(2,297)
TOTAL		5,000	2,703	(2,297)
EDUCATIONAL EXPENSES				
9961	MEMBERSHIPS	55,000	61,878	6,878
9962	REGISTRATION FEES	30,000	52,308	22,308
9963	EDUCATIONAL MATERIALS	18,000	11,639	(6,361)
TOTAL		103,000	125,826	22,826
MISCELLANEOUS				
9986	MISCELLANEOUS	5,500	4,837	(663)
TOTAL		5,500	4,837	(663)
GRAND TOTAL		\$463,500	\$475,008	\$11,508

LEGAL SERVICES

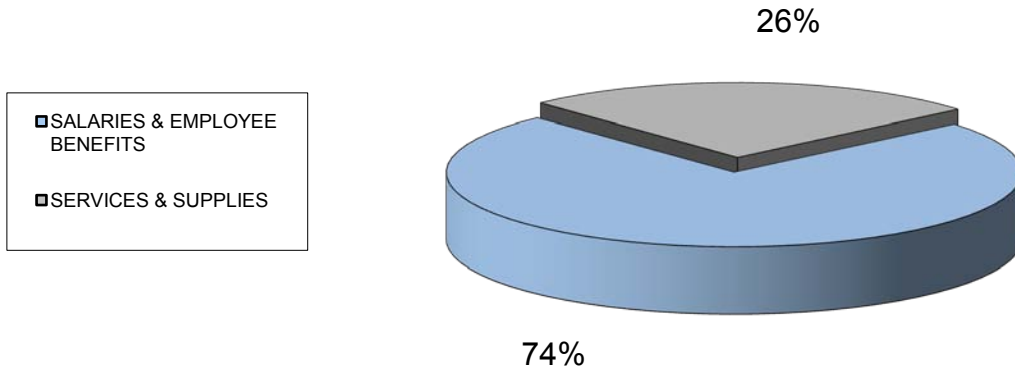
BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF JUNE 30, 2016

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$3,519,613	\$3,546,066	\$26,453
SERVICES & SUPPLIES	\$406,600	\$1,238,764	\$832,164
OPERATING BUDGET	\$3,926,213	\$4,784,830	\$858,617

Budgeted Positions 17
Filled Positions 17



Total Expenditures by Category



2015 - 2016

LEGAL SERVICES

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF JUNE 30, 2016

	<u>BUDGET</u>	<u>YTD ACTUAL</u>	<u>OVER/(UNDER) BUDGET</u>
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$2,189,863	\$2,212,971	\$23,108
AGENCY TEMPORARY	81,500	15,197	(66,303)
STIPENDS	0	0	0
OVERTIME	0	286	286
BILINGUAL BONUS	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0
SICKLEAVE BUYBACK	0	0	0
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$2,271,363	\$2,228,453	(\$42,910)
VARIABLE BENEFITS			
RETIREMENT	412,317	388,299	(24,018)
FICA CONTRIBUTION	33,795	32,610	(1,185)
COUNTY SUBSIDY - INSURANCE	136,296	216,152	79,856
OPTIONS PLAN	0	0	0
LIFE INSURANCE	0	0	0
HEALTH INSURANCE TEMPS	0	0	0
FLEXIBLE BENEFIT PLAN	0	0	0
THRIFT PLAN / HORIZONS	66,031	59,955	(6,076)
SAVINGS PLAN	90,770	77,784	(12,986)
PENSION SAVINGS PLAN	0	0	0
MEGAFLEX	331,397	360,471	29,074
TOTAL VARIABLE BENEFITS	\$1,070,606	\$1,135,272	\$64,666
OPEB CONTRIBUTION	0	6,055	6,055
OTHER BENEFITS	177,644	176,286	(1,358)
TOTAL EMPLOYEE BENEFITS	\$1,248,250	\$1,317,613	\$69,363
TOTAL SALARIES & EMPLOYEE BENEFITS	\$3,519,613	\$3,546,066	\$26,453

2015 - 2016

LEGAL SERVICES

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
 BASED ON EXPENDITURES AS OF JUNE 30, 2016

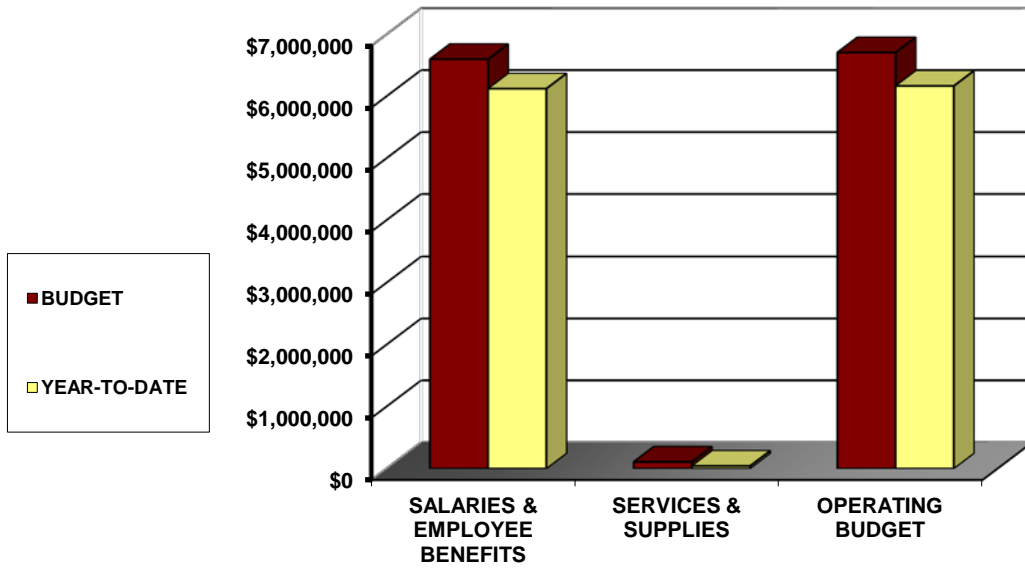
		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
AUTO EXPENSES				
9102	AUTO MAINTENANCE/REPAIR	\$1,200	\$451	(\$749)
9103	GAS	800	315	(485)
9105	LICENSE FEES	400	0	(400)
	TOTAL	2,400	766	(1,634)
TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	4,500	4,507	7
9182	TRAVEL	34,200	21,222	(12,978)
	TOTAL	38,700	25,729	(12,971)
OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	4,500	4,281	(219)
	TOTAL	4,500	4,281	(219)
PROFESSIONAL AND SPECIALIZED SERVICES				
9673	PHOTOCOPIES OF DOCUMENTS	500	285	(215)
	TOTAL	500	285	(215)
LEGAL FEES AND SERVICES				
9771	ATTORNEY FEES AWARDS	0	31,568	31,568
9772	OUTSIDE LEGAL COUNSEL	225,000	1,055,109	830,109
9777	LITIGATION SUPPORT	2,000	586	(1,414)
	TOTAL	227,000	1,087,263	860,263
EDUCATIONAL EXPENSES				
9961	MEMBERSHIPS	7,500	8,140	640
9962	REGISTRATION FEES	24,000	9,772	(14,228)
9963	EDUCATIONAL MATERIALS	99,000	96,960	(2,040)
	TOTAL	130,500	114,872	(15,628)
MISCELLANEOUS				
9981	RECRUITMENT	0	1,750	1,750
9986	MISCELLANEOUS	3,000	3,817	817
	TOTAL	3,000	5,567	2,567
GRAND TOTAL		\$406,600	\$1,238,764	\$832,164

MEMBER SERVICES

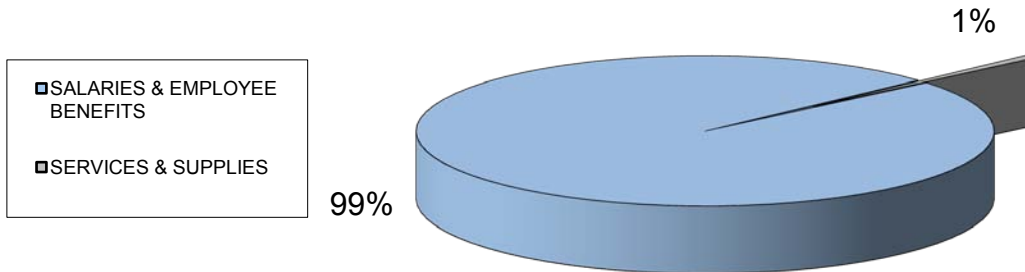
BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF JUNE 30, 2016

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$6,601,368	\$6,125,468	(\$475,900)
SERVICES & SUPPLIES	\$108,700	\$43,508	(\$65,192)
OPERATING BUDGET	\$6,710,068	\$6,168,976	(\$541,092)

Budgeted Positions 64
Filled Positions 58



Total Expenditures by Category



2015 - 2016

MEMBER SERVICES

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF JUNE 30, 2016

	<u>BUDGET</u>	<u>YTD ACTUAL</u>	<u>OVER/(UNDER) BUDGET</u>
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$4,247,484	\$3,784,018	(\$463,466)
AGENCY TEMPORARY	12,000	80,418	68,418
STIPENDS	0	0	0
OVERTIME	92,805	126,553	33,748
BILINGUAL BONUS	9,600	6,800	(2,800)
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0
SICKLEAVE BUYBACK	10,000	6,833	(3,167)
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$4,371,889	\$4,004,621	(\$367,268)
VARIABLE BENEFITS			
	710,886	656,696	(54,190)
FICA CONTRIBUTION	61,740	59,761	(1,979)
COUNTY SUBSIDY - INSURANCE	50,191	50,949	758
OPTIONS PLAN	730,890	722,881	(8,010)
LIFE INSURANCE	2,991	2,972	(19)
HEALTH INSURANCE TEMPS	75,477	55,977	(19,500)
FLEXIBLE BENEFIT PLAN	0	0	0
THRIFT PLAN / HORIZONS	111,050	106,487	(4,563)
SAVINGS PLAN	14,244	18,125	3,881
PENSION SAVINGS PLAN	10,206	5,313	(4,893)
MEGAFLEX	117,245	86,095	(31,150)
TOTAL VARIABLE BENEFITS	\$1,884,920	\$1,765,254	(\$119,666)
OPEB CONTRIBUTION	0	10,491	10,491
OTHER BENEFITS	344,559	345,102	543
TOTAL EMPLOYEE BENEFITS	\$2,229,479	\$2,120,847	(\$108,632)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$6,601,368	\$6,125,468	(\$475,900)

2016 - 2017

MEMBER SERVICES

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2016

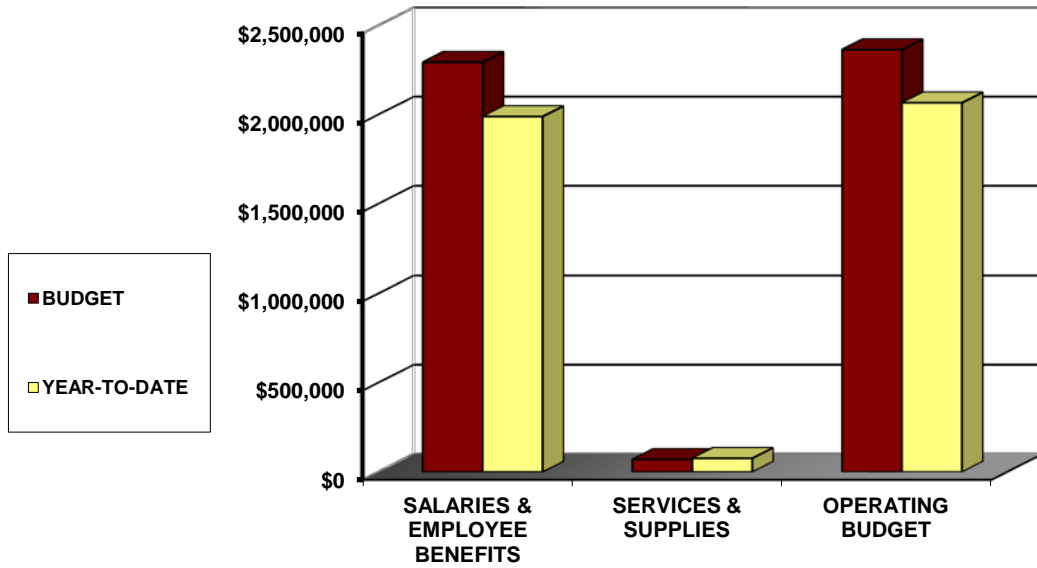
		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	\$16,200	\$9,113	(\$7,087)
9182	TRAVEL	28,500	11,182	(17,318)
TOTAL		44,700	20,295	(24,405)
OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	14,500	9,835	(4,665)
TOTAL		14,500	9,835	(4,665)
EDUCATIONAL EXPENSES				
9961	MEMBERSHIPS	2,000	1,139	(861)
9962	REGISTRATION FEES	43,500	9,216	(34,284)
9963	EDUCATIONAL MATERIALS	1,000	0	(1,000)
TOTAL		46,500	10,355	(36,145)
MISCELLANEOUS				
9986	MISCELLANEOUS	3,000	3,023	23
TOTAL		3,000	3,023	23
GRAND TOTAL		\$108,700	\$43,508	(\$65,192)

QUALITY ASSURANCE

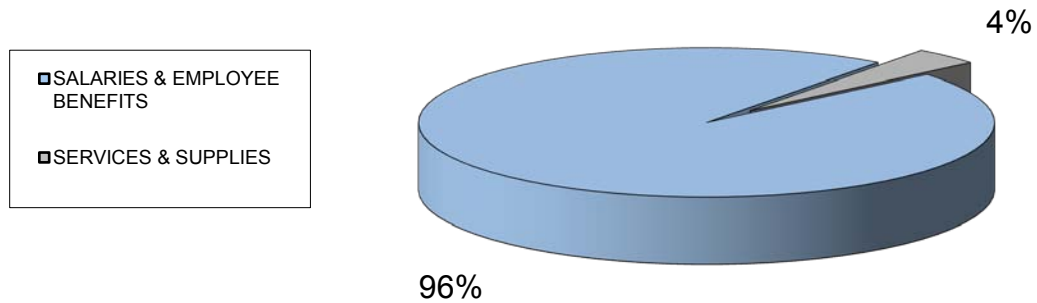
BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF JUNE 30, 2016

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$2,295,199	\$1,990,132	(\$305,067)
SERVICES & SUPPLIES	\$70,500	\$77,253	\$6,753
OPERATING BUDGET	\$2,365,699	\$2,067,385	(\$298,314)

Budgeted Positions 17
Filled Positions 16



Total Expenditures by Category



2015 - 2016

QUALITY ASSURANCE

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF JUNE 30, 2016

	<u>BUDGET</u>	<u>YTD ACTUAL</u>	<u>OVER/(UNDER) BUDGET</u>
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$1,418,577	\$1,231,247	(\$187,330)
AGENCY TEMPORARY	0	0	0
STIPENDS	0	0	0
OVERTIME	1,975	1,371	(604)
BILINGUAL BONUS	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0
SICKLEAVE BUYBACK	0	0	0
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$1,420,552	\$1,232,619	(\$187,934)
VARIABLE BENEFITS			
RETIREMENT	272,193	229,216	(42,977)
FICA CONTRIBUTION	19,478	17,702	(1,776)
COUNTY SUBSIDY - INSURANCE	81,199	79,737	(1,462)
OPTIONS PLAN	0	0	0
LIFE INSURANCE	0	51	51
HEALTH INSURANCE TEMPS	0	0	0
FLEXIBLE BENEFIT PLAN	0	0	0
THRIFT PLAN / HORIZONS	39,163	35,960	(3,203)
SAVINGS PLAN	45,377	42,630	(2,747)
PENSION SAVINGS PLAN	0	0	0
MEGAFLEX	302,161	234,395	(67,766)
TOTAL VARIABLE BENEFITS	\$759,571	\$639,690	(\$119,881)
OPEB CONTRIBUTION	0	3,626	3,626
OTHER BENEFITS	115,076	114,197	(879)
TOTAL EMPLOYEE BENEFITS	\$874,647	\$757,513	(\$117,134)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$2,295,199	\$1,990,132	(\$305,067)

2015 - 2016

QUALITY ASSURANCE

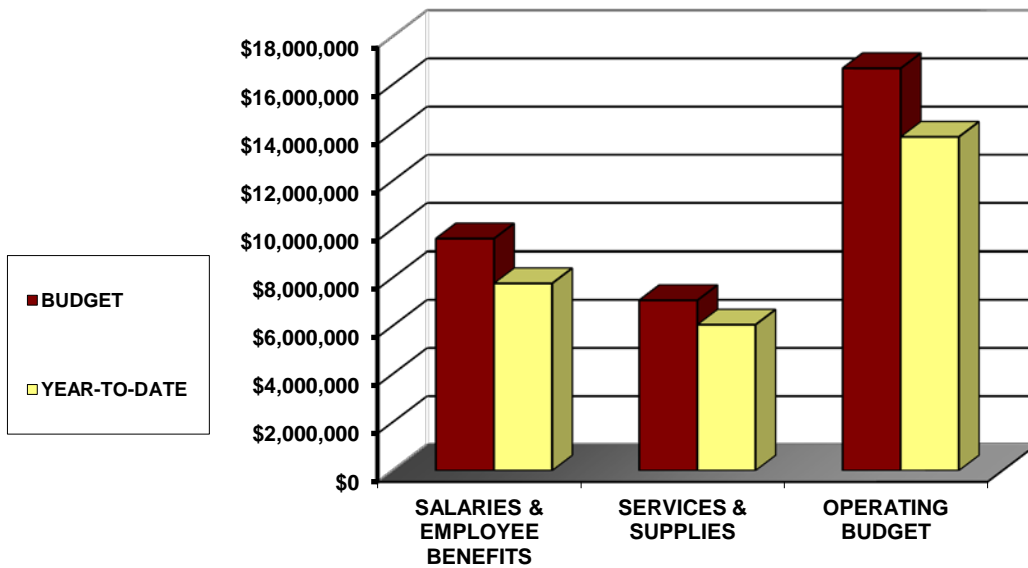
DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
 BASED ON EXPENDITURES AS OF JUNE 30, 2016

		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	\$2,000	\$3,292	\$1,292
9182	TRAVEL	31,000	22,088	(8,912)
TOTAL		33,000	25,380	(7,620)
OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	3,500	3,862	362
TOTAL		3,500	3,862	362
EDUCATIONAL EXPENSES				
9961	MEMBERSHIPS	4,500	6,290	1,790
9962	REGISTRATION FEES	25,000	40,642	15,642
9963	EDUCATIONAL MATERIALS	4,000	390	(3,610)
TOTAL		33,500	47,322	13,822
MISCELLANEOUS				
9986	MISCELLANEOUS	500	689	189
TOTAL		500	689	189
GRAND TOTAL		\$70,500	\$77,253	\$6,753

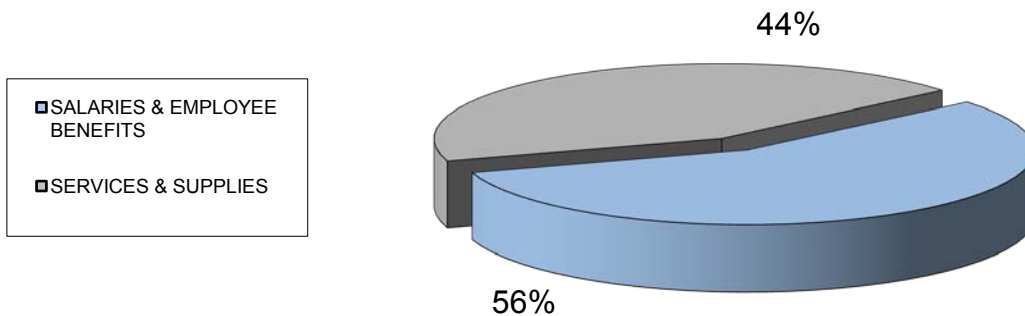
SYSTEMS DIVISION

BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF JUNE 30, 2016

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$9,609,510	\$7,775,668	(\$1,833,842)
SERVICES & SUPPLIES	\$7,073,600	\$6,058,568	(\$1,015,032)
OPERATING BUDGET	\$16,683,110	\$13,834,236	(\$2,848,874)
Budgeted Positions	51		
Filled Positions	39		



Total Expenditures by Category



2015 - 2016

SYSTEMS DIVISION

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF JUNE 30, 2016

	<u>BUDGET</u>	<u>YTD ACTUAL</u>	<u>OVER/(UNDER) BUDGET</u>
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$5,024,339	\$4,357,738	(\$666,601)
AGENCY TEMPORARY	1,927,000	936,537	(990,463)
STIPENDS	0	0	0
OVERTIME	110,000	100,432	(9,568)
BILINGUAL BONUS	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0
SICKLEAVE BUYBACK	6,000	9,371	3,371
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$7,067,339	\$5,404,078	(\$1,663,261)
VARIABLE BENEFITS			
RETIREMENT	868,348	770,198	(98,150)
FICA CONTRIBUTION	74,729	66,326	(8,403)
COUNTY SUBSIDY - INSURANCE	180,193	175,330	(4,863)
OPTIONS PLAN	260,507	256,704	(3,803)
LIFE INSURANCE	1,395	1,331	(64)
HEALTH INSURANCE TEMPS	0	0	0
FLEXIBLE BENEFIT PLAN	15,510	15,089	(421)
THRIFT PLAN / HORIZONS	124,358	118,283	(6,075)
SAVINGS PLAN	109,110	101,633	(7,477)
PENSION SAVINGS PLAN	2,838	3,555	717
MEGAFLEX	497,604	445,808	(51,796)
TOTAL VARIABLE BENEFITS	\$2,134,592	\$1,954,257	(\$180,335)
OPEB CONTRIBUTION	0	12,193	12,193
OTHER BENEFITS	407,579	405,139	(2,440)
TOTAL EMPLOYEE BENEFITS	\$2,542,171	\$2,371,590	(\$170,581)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$9,609,510	\$7,775,668	(\$1,833,842)

2015 - 2016

SYSTEMS DIVISION

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2016

		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
COMMUNICATIONS				
9121	DISASTER RECOVERY - CELLULAR SRVC	\$130,000	\$110,695	(\$19,305)
9124	INTERNET ACCESS	138,000	149,416	11,416
9125	TRUNK LINES	200,000	252,428	52,428
9130	TELECOMMUTING EXPENSE	35,000	26,569	(8,431)
9133	TELEPHONE SYSTEM SUPPLIES	25,000	9,302	(15,698)
9135	TELEPHONE SYSTEM MAINTENANCE	380,000	540,214	160,214
9138	DISASTER RECOVERY PHONES	0	(52)	(52)
9139	LA NET DATA CIRCUIT CHARGES/MCI	16,000	14,250	(1,750)
	TOTAL	924,000	1,102,822	178,822
TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	7,500	3,759	(3,741)
9182	TRAVEL	25,000	22,066	(2,934)
	TOTAL	32,500	25,825	(6,675)
POSTAGE				
9208	MONTHLY RETIREE CHECK MAILING	290,000	379,333	89,333
	TOTAL	290,000	379,333	89,333
OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	24,000	19,524	(4,476)
9336	COMPUTER PRINTER	10,000	32	(9,968)
9344	COMPUTER ACCESSORIES	10,000	2,847	(7,153)
9345	COMPUTER PERIPHERALS	30,000	36,846	6,846
9346	COMPUTER REPAIR / REPLACEMENT PARTS	0	12,981	12,981
9347	STORAGE MEDIA	15,000	8,835	(6,165)
9348	BOARD MEMBER TECH SUPPORT	25,000	33,221	8,221
9353	DIVISIONAL IT SUPPLIES/EQUIPMENT	133,500	49,036	(84,464)
	TOTAL	247,500	163,321	(84,179)
EQUIPMENT MAINTENANCE				
9406	MAINFRAME EQUIPMENT	100,000	25,773	(74,227)
9411	AV MAINTENANCE CONTRACT BOARDROOM	43,000	24,734	(18,266)
9412	KEY CARD SECURITY SYSTEM (DAS)	30,000	31,843	1,843
9414	LAN HARDWARE MAINTENANCE	184,700	4,093	(180,607)
9419	ON-SITE PRINTER MAINTENANCE	18,000	14,859	(3,141)

2015 - 2016

SYSTEMS DIVISION

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2016

		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
9424	EQUIP MAINT - UPS - SERVER ROOM	\$14,500	\$7,352	(\$7,148)
9436	EQUIP MAINT - AIR CONDITIONING	50,000	59,024	9,024
9438	AUDIO VISUAL ENHANCEMENTS	25,000	3,283	(21,717)
9439	SURVEILLANCE SYSTEM	15,000	0	(15,000)
9442	FIRE SUPPRESSION SYSTEM	15,000	315	(14,685)
9443	GENERATOR SYSTEM	5,200	0	(5,200)
	TOTAL	500,400	171,277	(329,123)
PROFESSIONAL AND SPECIALIZED SERVICES				
9502	EDP CHARGES - ISD	6,000	6,491	491
9509	AUDITOR CONTROLLER - PAYROLL SERVICES	77,000	38,000	(39,000)
9550	FILENET WORKFLOW/GUI CONSULTING	40,000	31,350	(8,650)
9574	CONSULTING SERVICES - CLAIMS PROC.	180,000	4,908	(175,092)
9680	IRON MOUNTAIN MEDIA STORAGE	50,000	39,656	(10,344)
9681	RETIREE PAYROLL PRINTING	200,000	229,984	29,984
9684	MESSENGER SRVC (OUTSIDE VENDOR)	0	1,216	1,216
9692	IBM HOTSITE SERVICES	200,000	173,462	(26,538)
9714	SECURITY ASSESSMENT	40,000	10,000	(30,000)
	TOTAL	793,000	535,067	(257,933)
COMPUTER SERVICES & SUPPORT				
9831	LAN SOFTWARE & LIC - NEW	70,000	4,494	(65,506)
9832	LAN SOFTWARE & LIC - EXISTING	492,800	755,036	262,236
9833	MAINFRAME SOFTWARE & LIC - EXISTING	815,000	742,748	(72,252)
9843	LAN NETWORK HARDWARE - NEW	135,000	124,760	(10,240)
9858	CALL CENTRIC MEMBER RECORDING	75,000	69,365	(5,635)
9878	NETWORK DATA STORAGE INVENTORY	40,000	0	(40,000)
9879	CO-LOCATION	195,000	217,431	22,431
9882	BOARDROOM OPERATION MGMT SYSTEMS I	150,000	39,898	(110,102)
9889	VIRTUALIZATION SYSTEM ENHANCEMENTS	15,000	0	(15,000)
9890	STORAGE EXPANSION	140,000	123,090	(16,910)
9901	DPC IMAGE CAPTURE REPLACEMENT	50,000	0	(50,000)
9902	GENERATOR ENHANCEMENT PHASE I	90,000	0	(90,000)
9903	ENTERPRISE WORKSPACE	25,000	0	(25,000)
9904	FILENET PORTAL LICENSE	75,000	0	(75,000)
9905	SURVEILLANCE EQUIP-COMMON AREA	80,000	54,221	(25,779)
9906	ENTERPRISE REPORTING	25,000	0	(25,000)
9907	NETWORK MONITORING	28,000	0	(28,000)
9908	ENT. WORKSTATION REPLACEMENT	975,000	958,207	(16,793)
9909	ENT. DESKTOP APPLICATIONS UPDATE	150,000	150,000	0

2015 - 2016

SYSTEMS DIVISION

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
 BASED ON EXPENDITURES AS OF JUNE 30, 2016

		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
9910	ENT. NETWORK DIRECTORY & AUTHENTICATION	\$400,000	\$225,991	(\$174,009)
9911	ENT. ORG. EMAIL REPLACEMENT	200,000	200,000	0
	TOTAL	4,225,800	3,665,241	(560,559)
	EDUCATIONAL EXPENSES			
9961	MEMBERSHIPS	900	508	(392)
9962	REGISTRATION FEES	50,000	10,312	(39,688)
9963	EDUCATIONAL MATERIALS	8,500	4,102	(4,398)
	TOTAL	59,400	14,922	(44,478)
	MISCELLANEOUS			
9986	MISCELLANEOUS	1,000	760	(240)
	TOTAL	1,000	760	(240)
	GRAND TOTAL	\$7,073,600	\$6,058,568	(\$1,015,032)

FISCAL YEAR 2015-2016
RETIREE HEALTHCARE BENEFITS PROGRAM
BUDGET CONTROL REPORT
BASED ON EXPENDITURES AS OF
JUNE 30, 2016

RETIREE HEALTHCARE BENEFITS PROGRAM

FISCAL YEAR 2015-2016

BUDGET CONTROL REPORT

**BASED ON EXPENDITURES AS OF
JUNE 30, 2016**

TABLE OF CONTENTS

	PAGE
EXECUTIVE SUMMARY	1-R
SUMMARY	2-R
SALARIES AND EMPLOYEE BENEFITS EXPENDITURES	3-R
SERVICES AND SUPPLIES EXPENDITURES	4-R

FISCAL YEAR 2015-2016

RETIREE HEALTHCARE BENEFITS PROGRAM

**BUDGET CONTROL REPORT
EXECUTIVE SUMMARY**

**BASED ON EXPENDITURES AS OF
JUNE 30, 2016**

The following is the Final Budget Control Report for Fiscal Year 2015-2016. The total program expenses are \$5,279,617 based on actual expenditure information through June 30, 2016. This represents an under expenditure of \$618,501 from the operating budget.

The major contributing factors are:

Salaries and Employee Benefits:



Under expenditure of **\$239,000** in Salaries and Employee Benefits resulting from the following factors:

- ⇓ Permanent salaries are lower than anticipated due to hiring plan changes resulting from recruitment delays and unplanned vacancies.
- ⇓ Variable benefits are lower than anticipated due to hiring plan changes and corresponding reduced expenditures in variable benefits.

Services and Supplies:



Under expenditure of **\$379,501** in Services and Supplies primarily due to the following factors:

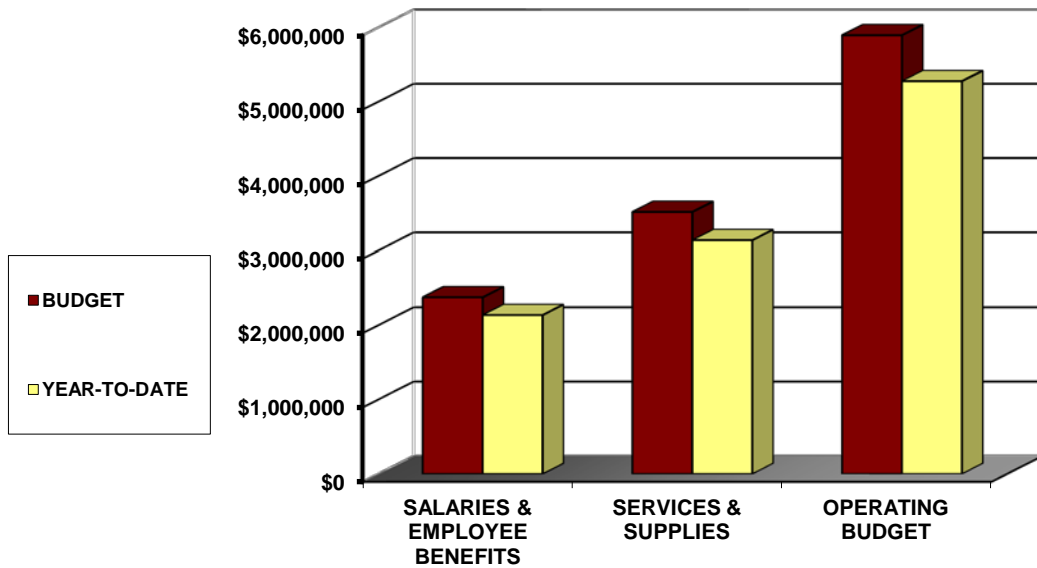
- ⇓ Postage cost is lower than anticipated due to projected potential specialized notifications required such as the Employer Group Waiver Plan (EGWP) mailings were not required this plan year.
- ⇓ Professional and Specialized Services costs are lower than anticipated due Prescription Benefit Management (PBM) audit or dependant database audit were not conducted during the planned year.

RETIREE HEALTHCARE BENEFITS PROGRAM

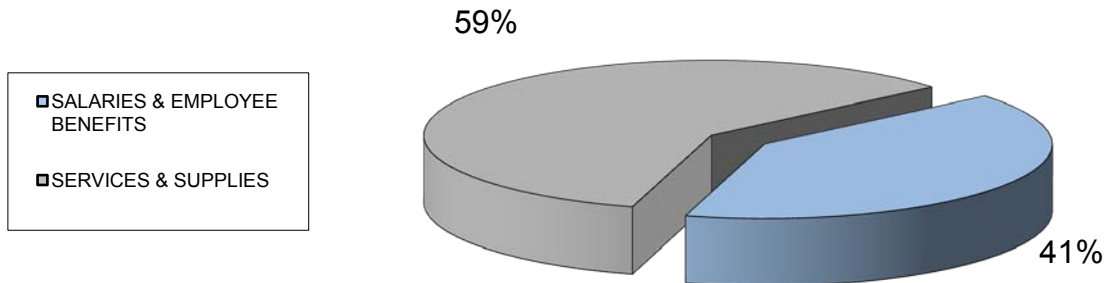
BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF JUNE 30, 2016

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$2,378,830	\$2,139,830	(\$239,000)
SERVICES & SUPPLIES	\$3,519,288	\$3,139,787	(\$379,501)
OPERATING BUDGET	\$5,898,118	\$5,279,617	(\$618,501)

Budgeted Positions 22
Filled Positions 19



Total Expenditures by Category



2015 - 2016

RETIREE HEALTH CARE BENEFITS PROGRAM

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF JUNE 30, 2016

	<u>BUDGET</u>	<u>YTD ACTUAL</u>	<u>OVER/(UNDER) BUDGET</u>
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$1,583,952	\$1,409,748	(\$174,204)
AGENCY TEMPORARY	34,500	45,608	11,108
STIPENDS	0	0	0
OVERTIME	12,834	5,600	(7,234)
BILINGUAL BONUS	2,400	2,250	(150)
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0
SICKLEAVE BUYBACK	10,000	8,530	(1,470)
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$1,643,686	\$1,471,736	(\$171,950)
VARIABLE BENEFITS			
RETIREMENT	290,060	239,295	(50,765)
FICA CONTRIBUTION	20,307	17,993	(2,314)
COUNTY SUBSIDY - INSURANCE	30,876	27,231	(3,645)
OPTIONS PLAN	254,435	254,442	7
LIFE INSURANCE	766	653	(113)
HEALTH INSURANCE TEMPS	0	4,406	4,406
FLEXIBLE BENEFIT PLAN	0	0	0
THRIFT PLAN / HORIZONS	41,285	39,757	(1,528)
SAVINGS PLAN	17,160	14,045	(3,115)
PENSION SAVINGS PLAN	0	715	715
MEGAFLEX	80,255	65,445	(14,810)
TOTAL VARIABLE BENEFITS	\$735,144	\$663,982	(\$71,162)
OPEB CONTRIBUTION	0	3,812	3,812
OTHER BENEFITS	0	300	300
TOTAL EMPLOYEE BENEFITS	\$735,144	\$668,094	(\$67,050)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$2,378,830	\$2,139,830	(\$239,000)

2015 - 2016

RETIREE HEALTH CARE BENEFITS PROGRAM

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2016

		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	\$5,400	\$4,471	(\$929)
9182	TRAVEL	40,600	32,879	(7,721)
	TOTAL	46,000	37,350	(8,650)
POSTAGE				
9212	SPECIAL RETIREE MAILINGS	405,000	220,712	(184,288)
	TOTAL	405,000	220,712	(184,288)
OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	4,000	3,648	(352)
	TOTAL	4,000	3,648	(352)
OPERATIONAL COSTS				
9482	RENT	143,500	124,793	(18,707)
9483	DEPARTMENTAL OVERHEAD	1,757,988	1,921,635	163,647
	TOTAL	1,901,488	2,046,428	144,940
PROFESSIONAL AND SPECIALIZED SERVICES				
9541	AUDITS	424,000	156,040	(267,960)
9545	HEALTH CARE CONSULTING	716,000	656,000	(60,000)
9572	PENSION BENEFIT INFORMATION	0	458	458
9573	OPEB VALUATION	0	4,257	4,257
	TOTAL	1,140,000	816,756	(323,244)
EDUCATIONAL EXPENSES				
9961	MEMBERSHIPS	300	2,800	2,500
9962	REGISTRATION FEES	20,000	11,945	(8,055)
9963	EDUCATIONAL MATERIALS	2,500	149	(2,351)
	TOTAL	22,800	14,894	(7,906)
GRAND TOTAL		\$3,519,288	\$3,139,787	(\$379,501)

FISCAL YEAR 2015-2016
OTHER POST-EMPLOYMENT BENEFITS TRUST
BUDGET CONTROL REPORT
BASED ON EXPENDITURES AS OF
JUNE 30, 2016

OTHER POST-EMPLOYMENT BENEFITS TRUST

FISCAL YEAR 2015-2016

BUDGET CONTROL REPORT

**BASED ON EXPENDITURES AS OF
JUNE 30, 2016**

TABLE OF CONTENTS

	PAGE
EXECUTIVE SUMMARY	1-P
SUMMARY	2-P

FISCAL YEAR 2015-2016

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

**BASED ON EXPENDITURES AS OF
JUNE 30, 2016**

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.

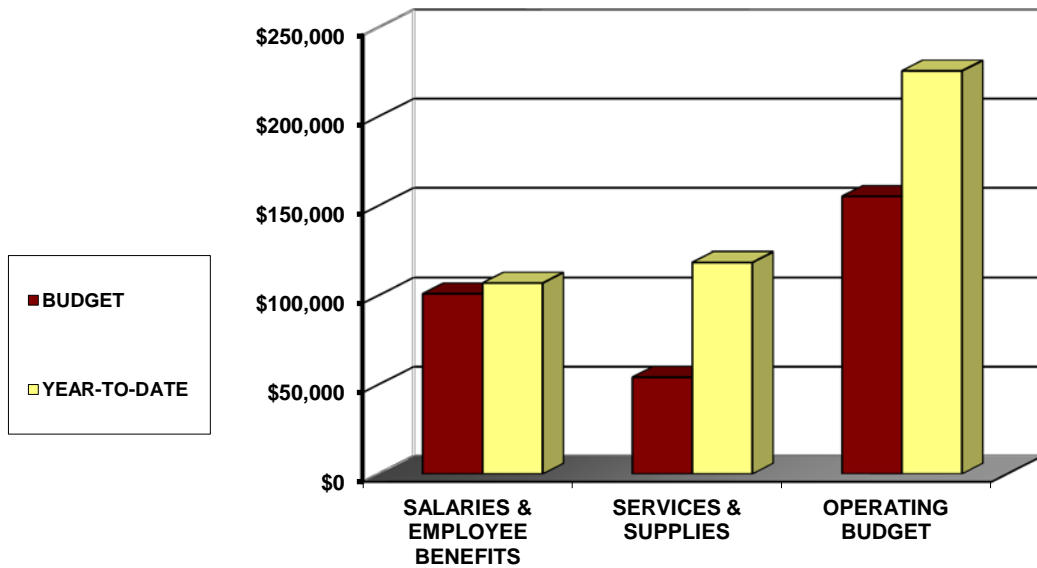
The following is the Final Budget Control Report for Fiscal Year 2015-2016. The total OPEB Trust expenses of \$225,752 are based on actual expenditure information through June 30, 2016. This represents an over expenditure of \$70,377 from our operating budget.

The major contributing factor to this over expenditure is higher than anticipated cost for services and supplies due to unanticipated work primarily associated with changes from a cost-sharing to agency structure, establishment of the Court Trust and Master Trust, and amendment to the County Trust.

OTHER POST-EMPLOYMENT BENEFITS TRUST

BUDGET CONTROL REPORT - FISCAL YEAR 2015-2016 BASED ON EXPENDITURES AS OF JUNE 30, 2016

<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>OVER / (UNDER) BUDGET</u>
SALARIES & EMPLOYEE BENEFITS	\$101,099	\$107,126	\$6,027
SERVICES & SUPPLIES	\$54,276	\$118,626	\$64,350
OPERATING BUDGET	\$155,375	\$225,752	\$70,377



Total Expenditures by Category

