

LIVE VIRTUAL COMMITTEE MEETING



TO VIEW VIA WEB



TO PROVIDE PUBLIC COMMENT

You may submit a request to speak during Public Comment or provide a written comment by emailing PublicComment@lacera.com. If you are requesting to speak, please include your contact information, agenda item, and meeting date in your request.

Attention: Public comment requests must be submitted via email to PublicComment@lacera.com no later than 5:00 p.m. the day before the scheduled meeting.

LOS ANGELES COUNTY EMPLOYEES RETIREMENT ASSOCIATION
300 N. LAKE AVENUE, SUITE 650, PASADENA, CA

AGENDA

A SPECIAL MEETING OF THE JOINT ORGANIZATIONAL GOVERNANCE COMMITTEE AND BOARD OF RETIREMENT AND BOARD OF INVESTMENTS*

LOS ANGELES COUNTY EMPLOYEES RETIREMENT ASSOCIATION

300 NORTH LAKE AVENUE, SUITE 810, PASADENA, CALIFORNIA 91101

9:00 A.M., WEDNESDAY, FEBRUARY 24, 2021

This meeting will be conducted by the Joint Organizational Governance Committee and the Board of Retirement and Board of Investments by teleconference under the Governor's Executive Order No. N-29-20.

Any person may view the meeting online at
https://members.lacera.com/lmpublic/live_stream.xhtml.

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

- I. CALL TO ORDER
- II. APPROVAL OF MINUTES
 - A. Approval of the Minutes of the Joint Organizational Governance Committee of January 21, 2021
- III. PUBLIC COMMENT
(*You may submit written public comments by email to PublicComment@lacera.com. Please include the agenda number and meeting date in your correspondence. Correspondence will be made part of the official record of the meeting. Please submit your written public comments or documentation as soon as possible and up to the close of the meeting.

You may also request to address the Committee. A request to speak must be submitted via email to PublicComment@lacera.com no later than 5:00 p.m. the day before the scheduled meeting. Please include your contact information, agenda item, and meeting date so that we may contact you with information and instructions as to how to access the Board meeting as a speaker.)

February 24, 2021

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IV. NON-CONSENT ITEMS

- A. Recommendation as submitted by Kathy Delino, Interim Systems Division Manager: That the Committee discuss and provide input on Board and Committee meeting recordings and online archives.
(Memo dated February 17, 2021)

- B. Recommendation as submitted by Kimberly D. Hines, Manager, Administrative Services Division: That the Committee review and approve the FY 2021-2022 Budget Development Process Overview and Timeline. (Memo dated February 17, 2021)

V. REPORTS

- A. FY 2019-2020 Final Budget Control Report
Kimberly D. Hines, Manager, Administrative Services Division
(Memo dated February 19, 2021)

VI. ITEMS FOR STAFF REVIEW

VII. GOOD OF THE ORDER

VIII. ADJOURNMENT

**The Board of Retirement and Board of Investments have each adopted a policy permitting any member of the Board to attend a standing committee meeting open to the public. In the event five (5) or more members of the Board of Retirement or the Board of Investments (including members appointed to the Committee) are in attendance, the meeting shall constitute a joint meeting of the Committee and the Board or Boards for which a quorum is present. Members of the Board of Retirement and Board of Investments who are not members of the Committee may attend and participate in a meeting of the 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 subsequent meetings of the Board of Retirement and Board of Investments.*

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 members at LACERA's offices at 300 N. Lake Avenue, Suite 820, Pasadena, CA 91101, during normal business hours of 9:00 a.m. to 5:00 p.m., Monday through Friday.

***Requests for reasonable modification or accommodation of the telephone public access and Public Comments procedures stated in this agenda from individuals with disabilities, consistent with the Americans with Disabilities Act of 1990, may call the Board Offices at (626) 564-6000, Ext. 4401/4402 from 8:30 a.m. to 5:00 p.m. Monday through Friday or email PublicComment@lacera.com, but no later than 48 hours prior to the time the meeting is to commence.*

MINUTES OF A SPECIAL MEETING OF THE JOINT ORGANIZATIONAL
GOVERNANCE COMMITTEE AND BOARD OF RETIREMENT

AND BOARD OF INVESTMENTS

LOS ANGELES COUNTY EMPLOYEES RETIREMENT ASSOCIATION

300 NORTH LAKE AVENUE, SUITE 810, PASADENA, CALIFORNIA 91101

9:00 A.M., THURSDAY, JANUARY 21, 2021

This meeting was conducted by the Joint Organizational Governance Committee and the Board of Retirement and Board of Investments by teleconference under the Governor's Executive Order No. N-29-20.

PRESENT: Alan J. Bernstein

Vivian H. Gray

Elizabeth Greenwood

Shawn R. Kehoe

Joseph Kelly

Keith Knox

Les Robbins

Herman B. Santos

MEMBERS AT LARGE:

David Green

Ronald Okum

Gina Sanchez

Gina Zapanta

STAFF ADVISORS AND PARTICIPANTS

Santos H. Kreimann, Chief Executive Officer

Jon Grabel, Chief Investments Officer

Steven P. Rice, Chief Counsel

Carly Ntoya, Human Resources Division Manager

Johanna Fontenot, Senior Counsel

Klausner, Kaufman, Jensen & Levinson

Robert Klausner, Partner

Adam Levinson, Partner

Oppenheimer Investigations Group

Amy Oppenheimer, Managing Partner

Vida Thomas, Partner

Cruser, Mitchell, Novitz, Sanchez, Gaston & Zimet, LLP

Kevin Lussier, Partner

Marc Zimet, Partner

Shephard Mullin

Tracey Kennedy, Partner

Samantha Grant, Partner

I. CALL TO ORDER

The meeting was called to order by Mr. Knox at 9:00 a.m. in the Board Room of Gateway Plaza.

II. ELECTION OF OFFICERS

(Election of Chair and Vice Chair)

A. Chair of the Joint Organizational Governance Committee

Mr. Kehoe was nominated to the position of Chair of the Joint Organizational Governance Committee by Mr. Kelly.

II. ELECTION OF OFFICERS (Continued)
(Election of Chair and Vice Chair)

Hearing no other nominations, Mr. Kehoe was declared Chair of the Committee for 2021.

B. Vice Chair of the Joint Organizational Governance Committee

Ms. Greenwood was nominated to the position of Vice Chair of the Joint Organizational Governance Committee by Mr. Bernstein.

Hearing no other nominations, Ms. Greenwood was declared Vice Chair of the Committee for 2021.

III. APPROVAL OF MINUTES

A. Approval of the Minutes of the Joint Organizational Governance Committee of October 27, 2020

B. Approval of the Minutes of the Joint Organizational Governance Committee of November 17, 2020

C. Approval of the Minutes of the Joint Organizational Governance Committee of December 22, 2020

Mr. Kelly made a motion, Mr. Knox seconded, to approve the meeting minutes of October 27, 2020, November 17, 2020, and December 22, 2020. The motion passed (roll call) with Messrs. Santos, Kelly, Knox, Kehoe, Ms. Greenwood and Ms. Gray voting yes and Messrs. Bernstein and Robbins abstaining.

IV. PUBLIC COMMENT

Written comment was received from Kim Yergen regarding the sale of the Baldwin Hills Crenshaw Plaza.

V. ITEMS FOR STAFF REVIEW

There was nothing to report for Items for Staff Review.

VI. GOOD OF THE ORDER

There was nothing to report during Good of the Order.

VII. EXECUTIVE SESSION

- A. Conference with Legal Counsel – Anticipated Litigation
Significant Exposure to Litigation (Pursuant to Paragraph (2) of
Subdivision (d) of California Government Code Section 54956.9)

Number of Cases: 2

In open session, before this item was heard, it was stated that the item relates to two employment claims. The Committee met in Executive Session pursuant to Paragraph (2) of Subdivision (d) of California Government Code Section 54956.9.

There was nothing to report.

- B. Conference with Legal Counsel – Anticipated Litigation
Significant Exposure to Litigation (Pursuant to Paragraph (2) of
Subdivision (d) of California Government Code Section 54956.9)

Number of Cases: 1

In open session, before this item was heard, it was stated that the item relates to a Government Claim by James Brekk. The Committee took action, which will be reported out in the future in accordance with the Brown Act. There was nothing to report.

VIII. ADJOURNMENT

There being no further business to come before the Committee, the meeting was adjourned at 12:38 a.m.

February 17, 2021

TO: Each Trustee,
Joint Organizational Governance Committee

FROM: Kathy Delino ^{KD}
Interim Systems Division Manager

FOR: February 24, 2021 Joint Organizational Governance Committee Meeting

SUBJECT: Board & Committee Meeting Recordings & Online Archives

RECOMMENDATION

That the Joint Organizational Governance Committee (JOGC) discuss and provide input on Board and Committee recordings and online archives.

BACKGROUND

Prior to Covid-19, Board and Committee meetings were held onsite in the LACERA Boardroom for Trustees, staff, members, and the public. The meeting recordings were recorded on DVDs and were available to the public through a PRA (Public Request Act) request.

In March 2020, due to the Covid-19 pandemic and in adherence to [Executive Order N-29-20](#), Board and Committee meetings were held virtually in order to adhere to the social distancing guidelines set forth by local, state, and federal agencies. This allowed the Boards and staff to allow the public, staff, members, and consultants to participate safely. With meetings being held virtually, meeting recordings are now being saved electronically.

DISCUSSION

Staff would like the Committee's input and direction on a solution/s for meeting recordings and online archives. Staff is prepared to provide the Boards and PRA requests with immediate access, via SharePoint, to the open session recordings of the Board & Committees in the interim. A copy of a screenshot showing the SharePoint portal is attached. Staff can prepare a permanent solution, which would provide recording archives on lacera.com to be available to the public when the new site is launched later this year.

Staff looks forward to the Committee's comments and input at the JOGC meeting on February 24, 2021.

SharePoint

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Board & Committee Recordings

 Nick Abouchian January 25

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Audit Committee

| Name | Modified | Modified By | + Add column |
|------------------------------|------------|---------------|--------------|
| 2020 - 10 October 21 AUD.mp4 | February 9 | Bonnie Nolley | |
| 2020- 08 August 19 AUD.mp4 | February 4 | Bonnie Nolley | |
| 2020-12 December 11 AUD.mp4 | February 4 | Bonnie Nolley | |



February 17, 2021

TO: Each Trustee
Joint Organizational Governance Committee

FROM: Kimberly D. Hines, CPA *KDH*
Manager, Administrative Services Division

FOR: February 24, 2021 Joint Organizational Governance Committee

SUBJECT: **FY 2021-2022 Budget Development Process Overview & Timeline**

The Joint Organizational Governance Committee (JOGC) Charter outlines the general expectations for the annual budget development process and approval and begins with a report to the JOGC on the timeline for the budget preparation. This memo provides the timeline for the 2021-2022 budget process.

The Budget Process

The budget process typically begins in October of each year and coincides with the Strategic Planning process. In October, the management team generally holds an offsite meeting to discuss current events, receive training and or engage in team building exercises, and begin discussion about organizational priorities.

Between October and November, the management team begins to formulate their budget requests. Throughout the month of December, the Budget Team meets with the managers to gather information about what they will be requesting. This discussion helps the Budget Team and their partners begin to prepare costs and determine what will be needed to support the divisional and management requests.

Normally, the budget process parallels the Strategic Plan process. However, the revised strategic planning process has been delayed due to the need to focus efforts on responding to the COVID-19 Pandemic, critical business IT risks that needed to be addressed, and to complete objectives from our last Strategic Plan. Management has taken the existing strategic plan into consideration along with current risk assessments, audit findings, trustee priorities and input, and the 100 Day Report recommendations into account to generate their budget requests. We intend to complete a strategic planning process before the FY 22-23 budget.

The budget development process continued in January and February as the management team met with the Executive Office to present their proposed budgets. During this process, the Executive Office weighs the requests against the organizational goals and the Strategic

Plan. These discussions help refine the requests and balance competing needs throughout the organization.

Also, during this stage the Executive Office meets with the Systems Division to review the various requests from the divisions and what those requests will need from a Systems aspect to support the requests. This too is a very labor intensive process that requires the Systems Division to cost out specific support needs that are changing on a daily basis as the requests are refined. At the end of this process, the Executive Office and the management team agree upon their divisional requests and the Budget Unit begins to assemble the budget.

The Budget Unit provides a preliminary budget to the Executive Office for review. This preliminary budget is then shared with the JOGC for input. The Executive Team and the Budget Unit work to create a proposed budget for approval by the Boards. In preparation for a vote on the proposed budget the Budget Unit holds Budget Hearing/s to give all trustees and the public an opportunity to learn about the proposed budget and ask the management team questions. Finally, the budget is submitted to both Boards for approval.

PROPOSED APPROVAL TIMELINE

The Budget Unit seeks your input and approval of the proposed Budget approval timeline for the FY 2021-2022 budget as shown below:

| Date | Board/Committee | Agenda Item |
|-------------------|----------------------------|--|
| February 24, 2021 | JOGC | Budget Process Overview & Timeline |
| April 22, 2021 | JOGC | FY 21-22 Proposed Preliminary Budget |
| May 2021 | Open to all Trustees | FY 21-22 Proposed Budget Hearings |
| June 2, 2021 | BOR Administrative Meeting | Adopt Proposed FY 21-22 Administrative, Retiree Healthcare, and OPEB Budgets |
| June 9, 2021 | BOI Meeting | Adopt Proposed FY 21-22 Administrative, Retiree Healthcare, and OPEB Budgets |

REVIEWED AND APPROVED



John Popowich
Assistant Executive Officer

LACERA FY 2021-2022 Budget Development Process Overview & Timeline

February 24, 2021

Page 2

Attachment

c: S. Kreimann

KH:jj



February 19, 2021

TO: Each Trustee
Joint Organizational Governance Committee

FROM: Kimberly D. Hines, CPA ~~SKX~~
Manager, Administrative Services Division

FOR: February 24, 2021 Joint Organizational Governance Committee

SUBJECT: **FY 2019-2020 Final Budget Control Report**

Attached is a copy of the Final Budget Control Report for the LACERA Administrative, Retiree Health Care Benefits Program, and Other-Post Employment Benefits (OPEB) Trust Budget for FY 2019-2020.

LACERA ADMINISTRATIVE BUDGET

The total operating expenses were \$85,634,908. This represents an under expenditure of \$8,965,082 compared to LACERA's operating budget of \$94,599,990.

RETIREE HEALTH CARE BENEFITS PROGRAM (RHCBP) BUDGET

The total operating expenses were \$6,828,067. This represents an under expenditure of \$1,396,783 compared to the RHCBP operating budget of \$8,224,850.

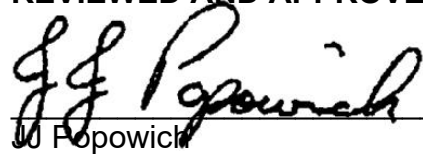
OTHER POST-EMPLOYMENT BENEFITS (OPEB) TRUST BUDGET

The total operating expenses were \$246,318. This represents an under expenditure of \$9,475 compared to the OPEB Trust operating budget \$255,793.

The attached Final Year End Budget Control Report details the major factors contributing to the variances noted.

If you have any questions, please do not hesitate to contact me at (626) 564-6000, ext. 4495.

REVIEWED AND APPROVED:



J. J. Popowich
Assistant Executive Officer

Attachment

c: S. Kreimann

KH:jj



FISCAL YEAR 2019-2020

FINAL BUDGET CONTROL REPORT

BASED ON EXPENDITURES AS OF JUNE 30, 2020

ADMINISTRATIVE BUDGET

RETIREE HEALTHCARE BENEFITS PROGRAM (RHCBP) BUDGET

OTHER POST-EMPLOYMENT BENEFITS (OPEB) TRUST BUDGET

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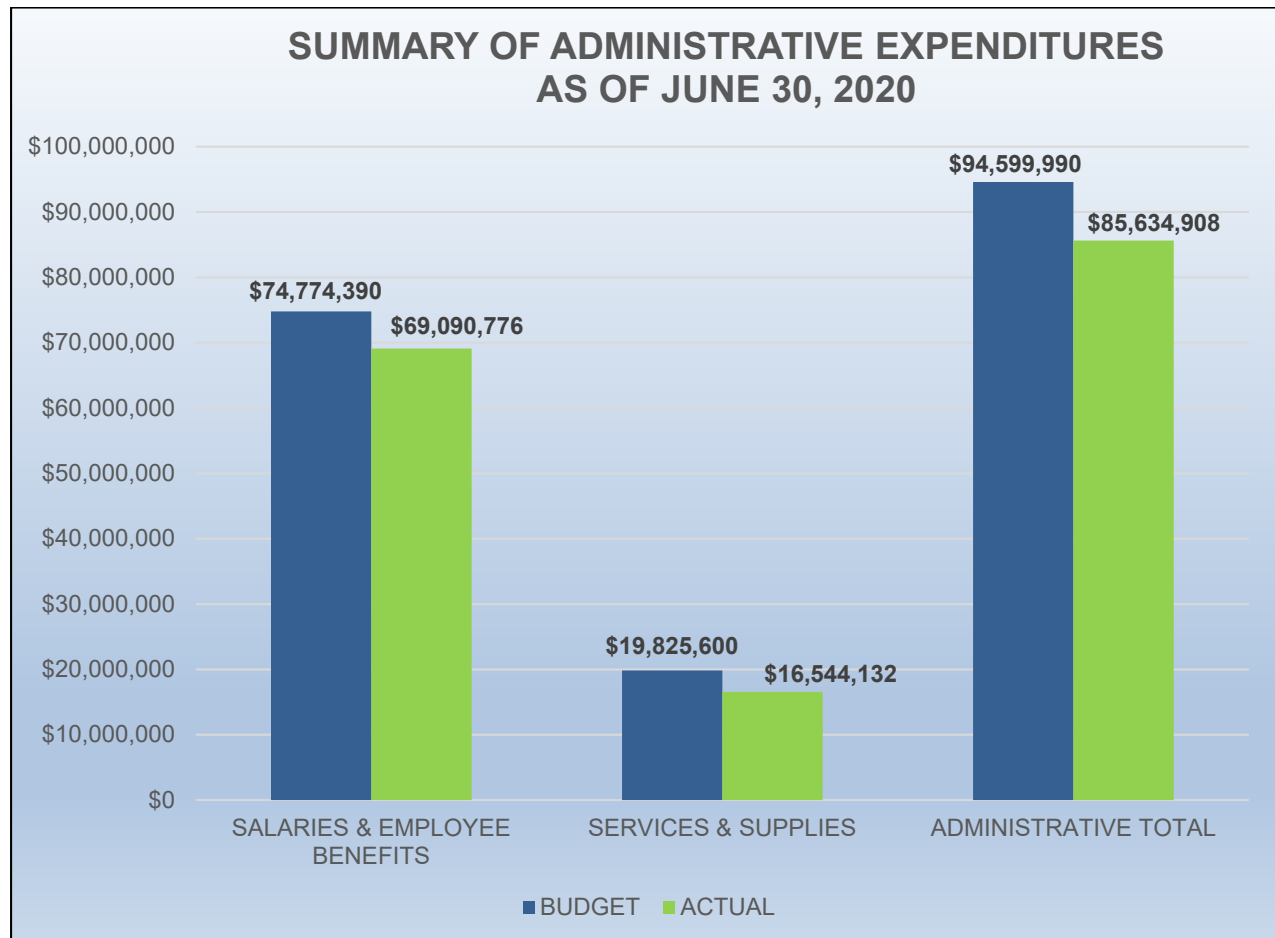
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SECTION I - ADMINISTRATIVE BUDGET SUMMARY

LACERA's Fiscal Year 2019-2020 ended June 30, 2020 with actual administrative expenses of \$85,634,908 or 90.5% of the \$94,599,990 administrative approved budget. This represents an under expenditure of \$8,965,082.

| SUMMARY OF ADMINISTRATIVE EXPENDITURES AS OF JUNE 30, 2020 | | | | |
|---|---------------------|---------------------|--------------------------------|-------------------|
| ADMINISTRATIVE EXPENSES | BUDGET | ACTUAL | OVER/(UNDER) BUDGET | % UTILIZED |
| SALARIES & EMPLOYEE BENEFITS | \$74,774,390 | \$69,090,776 | (\$5,683,614) | 92.4% |
| SERVICES & SUPPLIES | \$19,825,600 | \$16,544,132 | (\$3,281,468) | 83.4% |
| ADMINISTRATIVE TOTAL | \$94,599,990 | \$85,634,908 | (\$8,965,082) | 90.5% |

* All amounts rounded to the nearest dollar.



Salaries & Employee Benefits (S&EB)

Salaries and Employee Benefit (S&EB) costs incurred as of June 30, 2020 were \$69,090,776 or 92.4% of the \$74,774,390 approved budget. This represents an under expenditure of \$5,683,614. A summary of all S&EB expenses and explanations of significant variances are provided below.

| SUMMARY OF SALARIES AND EMPLOYEE BENEFITS BASED ON EXPENDITURES FOR AS OF JUNE 30, 2020 | | | | |
|--|---------------------|---------------------|--------------------------------|-------------------|
| | BUDGET | ACTUAL | OVER/(UNDER) BUDGET | % UTILIZED |
| <u>SALARIES & OTHER PAYS</u> | | | | |
| Permanent / County Temporary | \$43,949,835 | \$41,544,058 | (\$2,405,777) | 94.5% |
| Agency Temporary | 3,318,600 | 2,514,488 | (804,112) | 75.8% |
| LACERA Intern Program | 144,000 | 4,707 | (139,293) | 3.3% |
| Stipends | 65,000 | 52,672 | (12,328) | 81.0% |
| Overtime | 612,100 | 798,473 | 186,373 | 130.4% |
| Bilingual Bonus | 24,000 | 20,400 | (3,600) | 85.0% |
| Pay in Lieu of Salary Reduction | 0 | 32 | 32 | 0.0% |
| Transportation Allowance | 0 | 1,800 | 1,800 | 0.0% |
| Rideshare Allowance | 121,000 | 91,478 | (29,522) | 75.6% |
| Sickleave Buyback | 66,500 | 39,973 | (26,527) | 60.1% |
| Reserve For Remuneration | 0 | 0 | 0 | 0.0% |
| TOTAL SALARIES & OTHER PAYS | \$48,301,035 | \$45,068,080 | (\$3,232,955) | 93.3% |
| <u>VARIABLE BENEFITS</u> | | | | |
| Retirement | 8,140,238 | 7,509,492 | (630,746) | 92.3% |
| FICA Contribution | 700,698 | 657,246 | (43,452) | 93.8% |
| County Subsidy - Insurance | 2,382,392 | 2,035,115 | (347,277) | 85.4% |
| Options Plan | 4,099,576 | 3,744,577 | (354,999) | 91.3% |
| Life Insurance | 19,368 | 15,584 | (3,784) | 80.5% |
| Health Insurance Temps | 205,164 | 154,336 | (50,828) | 75.2% |
| Flexible Benefit Plan | 71,384 | 25,272 | (46,112) | 35.4% |
| Thrift Plan / Horizons | 1,419,490 | 1,228,010 | (191,480) | 86.5% |
| Savings Plan | 1,005,787 | 911,695 | (94,092) | 90.6% |
| Pension Savings Plan | 17,530 | 24,859 | 7,329 | 141.8% |
| Megaflex | 4,255,973 | 4,047,678 | (208,295) | 95.1% |
| TOTAL VARIABLE BENEFITS | \$22,317,598 | \$20,353,861 | (\$1,963,737) | 91.2% |
| OPEB CONTRIBUTION | \$951,757 | \$985,885 | \$34,128 | 103.6% |
| OTHER BENEFITS | \$3,204,000 | \$2,682,950 | (\$521,050) | 83.7% |
| TOTAL EMPLOYEE BENEFITS | \$26,473,357 | \$24,022,696 | (\$2,450,661) | 90.7% |
| TOTAL SALARIES & EMPLOYEE BENEFITS | \$74,774,390 | \$69,090,776 | (\$5,683,614) | 92.4% |

* All amounts rounded to the nearest dollar

Permanent Salaries & Variable Benefits

Permanent Salaries expenditures were \$41,544,058 or 94.5% of the adopted Permanent Salaries budget of \$43,949,835. This represents an under expenditure of \$2,405,777. This variance is the result of recruitment delays, hiring plan changes and unplanned vacancies.

Variable Benefit expenditures were \$20,353,861 or 91.2% of the adopted Variable Benefits budget of \$22,317,598. These expenditures were lower than anticipated due to vacancies that correlate to reduced benefit costs.

At the end of the year, the status of vacant positions are reflected in the difference between budget and actual S&EB. Vacant positions are budgeted at the first step and salary savings are calculated by reducing the salary cost by the number of months it takes to hire against the position. We estimate the vacancy at six months unless otherwise specified. Positions are hired at various stages or remain vacant for the entire year. This is reflected in the gap between budget and actual S&EB.

See table on page 4 for details related to vacant positions.

Other Variances

Agency Temporary

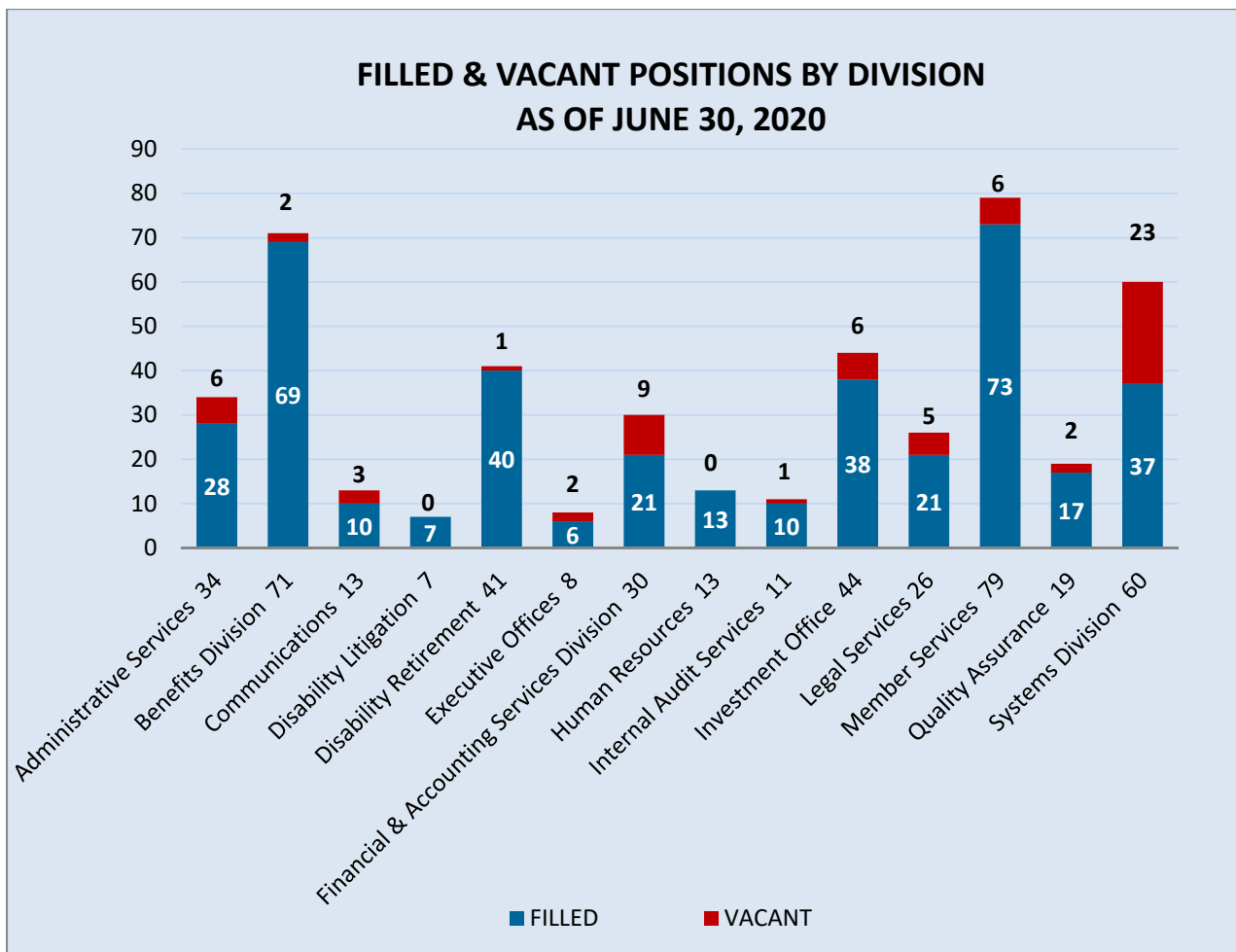
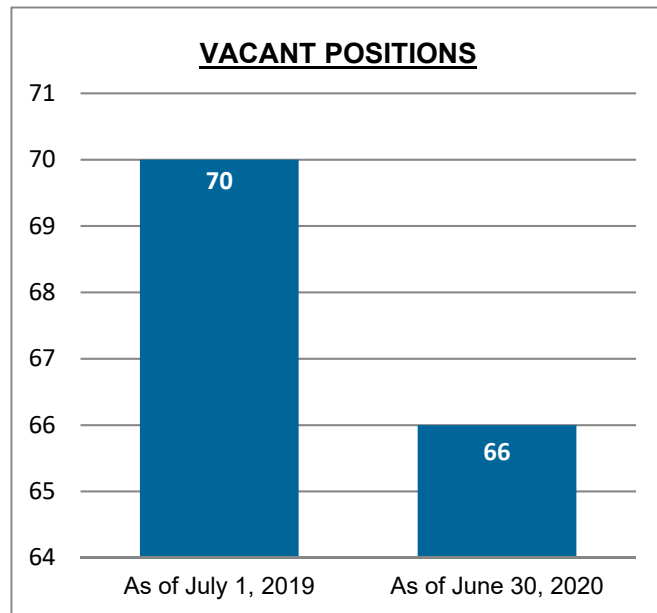
Agency Temporary staff expenditures were \$2,514,488 or 75.8% of the adopted budget of \$3,318,600. This represents an under expenditure of \$804,112. Most of this variance relates to several projects being placed on hold because of COVID as LACERA shifted to a remote work environment. Additionally, the Benefits Division completed the Microfiche Special Project ahead of schedule and released the temporary staff earlier than originally planned.

Overtime

Overtime expenditures were \$798,473 or 130.4% of the adopted budget of \$612,100. This represents an over expenditure of \$186,373. A portion of the variance relates to additional hours worked to ensure business continuity and to transition the organization to a remote work environment because of COVID. In support of the March Retiree Rush Member Services provided more Saturday retirement counseling sessions than originally planned and the Benefits Division committed additional hours to ensure that our new retirees received the promised benefit on time.

Vacancies

The LACERA Management Team is dedicated and committed to filling every vacant position. We began this fiscal year with 70 staff vacancies out of 456 budgeted positions with a rate of 15.4%. Great strides were made throughout the year with hiring staff. However, the cumulative effect of hiring delays related to COVID and staff retirements, minimized the impact of our efforts to improve the vacancy rate. LACERA ended the fiscal year as of June 30, 2020 with 66 vacancies and a rate of 14.5%.



Services & Supplies (S&S):

Expenditures for Services & Supplies (S&S) were \$16,544,132 or 83.4% of the annual budget for this category of \$19,825,600. This represents an under expenditure of \$3,281,468.

| SUMMARY OF SERVICES AND SUPPLIES BASED ON EXPENDITURES FOR AS OF JUNE 30, 2020 | | | | |
|---|---------------------|---------------------|--------------------------------|-------------------|
| S&S CATEGORY | BUDGET | ACTUAL | OVER/(UNDER) BUDGET | % UTILIZED |
| Auto Expenses | \$191,600 | \$98,926 | (\$92,674) | 51.6% |
| Communications | 736,400 | 705,356 | (31,044) | 95.8% |
| Transportation & Travel | 1,148,200 | 340,089 | (808,111) | 29.6% |
| Postage | 993,400 | 1,083,090 | 89,690 | 109.0% |
| Stationery & Forms | 573,800 | 557,405 | (16,395) | 97.1% |
| Office Supplies & Equipment | 846,100 | 735,675 | (110,425) | 86.9% |
| Insurance | 733,500 | 676,779 | (56,721) | 92.3% |
| Equipment Maintenance | 627,500 | 252,789 | (374,711) | 40.3% |
| Equipment Rents & Leases | 310,000 | 235,762 | (74,238) | 76.1% |
| Building Costs | 2,305,000 | 1,940,259 | (364,741) | 84.2% |
| Parking Fees | 502,000 | 404,265 | (97,735) | 80.5% |
| Professional & Specialized Services | 2,685,100 | 2,109,916 | (575,184) | 78.6% |
| Bank Services | 230,000 | 219,030 | (10,970) | 95.2% |
| Legal Fees & Services | 612,500 | 1,295,036 | 682,536 | 211.4% |
| Disability Fees & Services | 2,168,000 | 2,110,313 | (57,687) | 97.3% |
| Computer Services & Support | 3,176,900 | 2,722,720 | (454,180) | 85.7% |
| Educational Expenses | 1,511,300 | 764,357 | (746,943) | 50.6% |
| Miscellaneous | 474,300 | 292,364 | (181,936) | 61.6% |
| TOTAL | \$19,825,600 | \$16,544,132 | (\$3,281,468) | 83.4% |

* All amounts rounded to the nearest dollar

- Transportation and Travel expenditures were \$340,089 or 29.6% of the annual budget for this category of \$1,148,200. The under expenditure of \$808,111 is attributed to the travel restrictions caused by COVID.
- Equipment Maintenance expenditures were \$252,789 or 40.3% of the annual budget for this category of \$627,500. The under expenditure of \$374,711 relates to lower than anticipated maintenance costs for the Mainframe and LAN Hardware. Savings were also noted as a result of eliminating unneeded licenses for CICS and FileNet IS.
- Building Costs were \$1,940,259 or 84.2% of the annual budget for this category of \$2,305,000. The under expenditure of \$364,741 relates to facility maintenance

and building operation expenses for the last quarter were less than expected because staff were working remotely due to COVID.

- Professional & Specialized Services expenditures were \$2,109,916 or 78.6% of the annual budget in this category of \$2,685,100. The under expenditure of \$575,184 is mainly due to the following:
 - Deferral of the IBM Hot Site contract renewal resulted in an under expenditure of \$178,206.
 - The Knowledge and Document Management Project was deferred to the following fiscal year due to other organizational priorities. This resulted in an under expenditure of \$128,700.
 - A smaller amount of Legislative Consulting services was needed than originally anticipated resulting in an under expenditure of \$119,474.
 - The Security Assessment and Monitoring project was deferred to the following fiscal year because of other organizational priorities resulting in an under expenditure of \$85,000.
- Legal Fees & Services expenditures were \$1,295,036 or 211.4% of the annual budget for this category of \$612,500. The over expenditure of \$682,536 relates to Board-approved legal expenses that were not anticipated during the budget development process.
- Computer Services & Support expenditures were \$2,722,720 or 85.7% of the annual budget in this category of \$3,176,900. The under expenditure of \$454,180 is primarily due to System projects that were deferred to future years: (Network Switch Equipment and the Telephone System Upgrade).
- Educational Expenses expenditures were \$764,357 or 50.6% of the annual budget for this category of \$1,511,300. The under expenditure of \$746,943 is mainly due to lower than anticipated costs for Training, Registration Fees and Memberships. Specifically, COVID travel restrictions resulted in the cancellation of in-person seminars and training conferences.
- Miscellaneous expenditures were \$292,364 or 61.6% of the annual budget for this category of \$474,300. This under expenditure of \$181,936 is mainly due to the cancellation of Off-Site Board meetings.

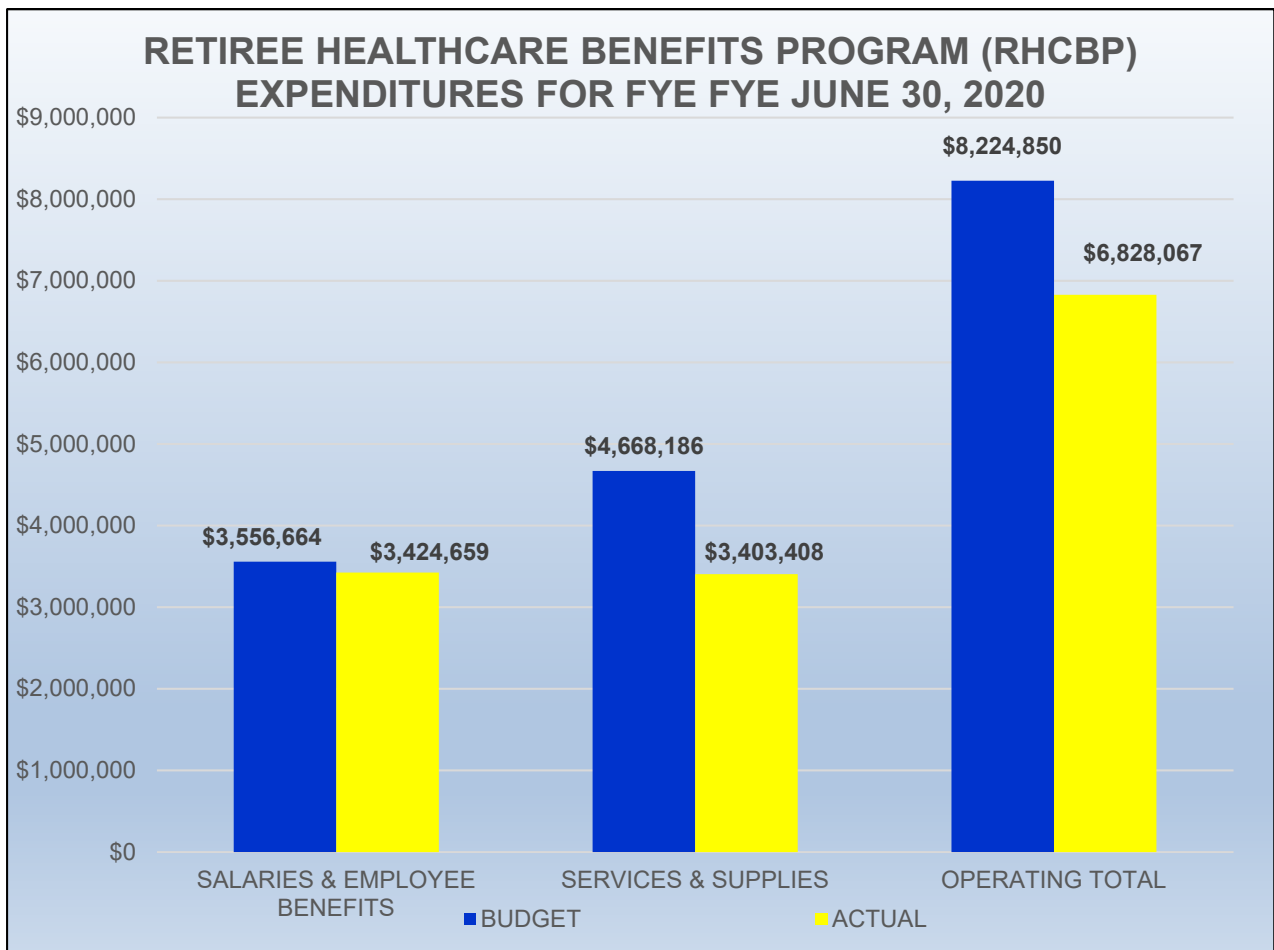
For additional details on LACERA expenses see Appendix A.

SECTION II - RETIREE HEALTHCARE BENEFITS BUDGET SUMMARY

Following is a summary of the Retiree Healthcare Benefits Program Final Budget Control Report for Fiscal Year 2019-2020 for the period ending June 30, 2020. The total program administrative expenses were \$6,828,067 or 83.0% of the \$8,224,850 administrative approved budget. This represents an under expenditure of \$1,396,783.

| RETIREE HEALTHCARE BENEFITS PROGRAM (RHCBP) SUMMARY OF ADMINISTRATIVE EXPENDITURES AS OF JUNE 30, 2020 | | | | |
|---|--------------------|--------------------|--------------------------------|-------------------|
| RHCBP | BUDGET | ACTUAL | OVER/(UNDER) BUDGET | % UTILIZED |
| SALARIES & EMPLOYEE BENEFITS | \$3,556,664 | \$3,424,659 | (\$132,005) | 96.3% |
| SERVICES & SUPPLIES | \$4,668,186 | \$3,403,408 | (\$1,264,778) | 72.9% |
| OPERATING TOTAL | \$8,224,850 | \$6,828,067 | (\$1,396,783) | 83.0% |

* All amounts rounded to the nearest dollar



Salaries and Employee Benefits (S&EB):

The under expenditure of \$132,005 in Salaries and Employee Benefits is the result of variances in salary estimates, overtime, and agency temporary staff costs.

Services and Supplies:

The under expenditure of \$1,264,778 in Services and Supplies is primarily due to the following factors:

- Under expenditure of \$203,833 for Postage related to special mailings that did not occur because of other priorities. Cost savings were also noted because the Retiree Healthcare Workshop was cancelled, and invitations were not distributed.
- Under expenditure of \$443,359 for Audits that were postponed. The Retiree Drug Subsidy Program and the Dependent Eligibility Audits were postponed because of other organizational priorities.
- Under expenditure of \$448,076 for Departmental Overhead. The overhead amount represent cost incurred by other LACERA Divisions to support the RHC mission. For Fiscal Year 2019-20, the RHC Departmental Overhead cost was lower than anticipated due to LACERA's overall under-expenditures in both S&EB and S&S.

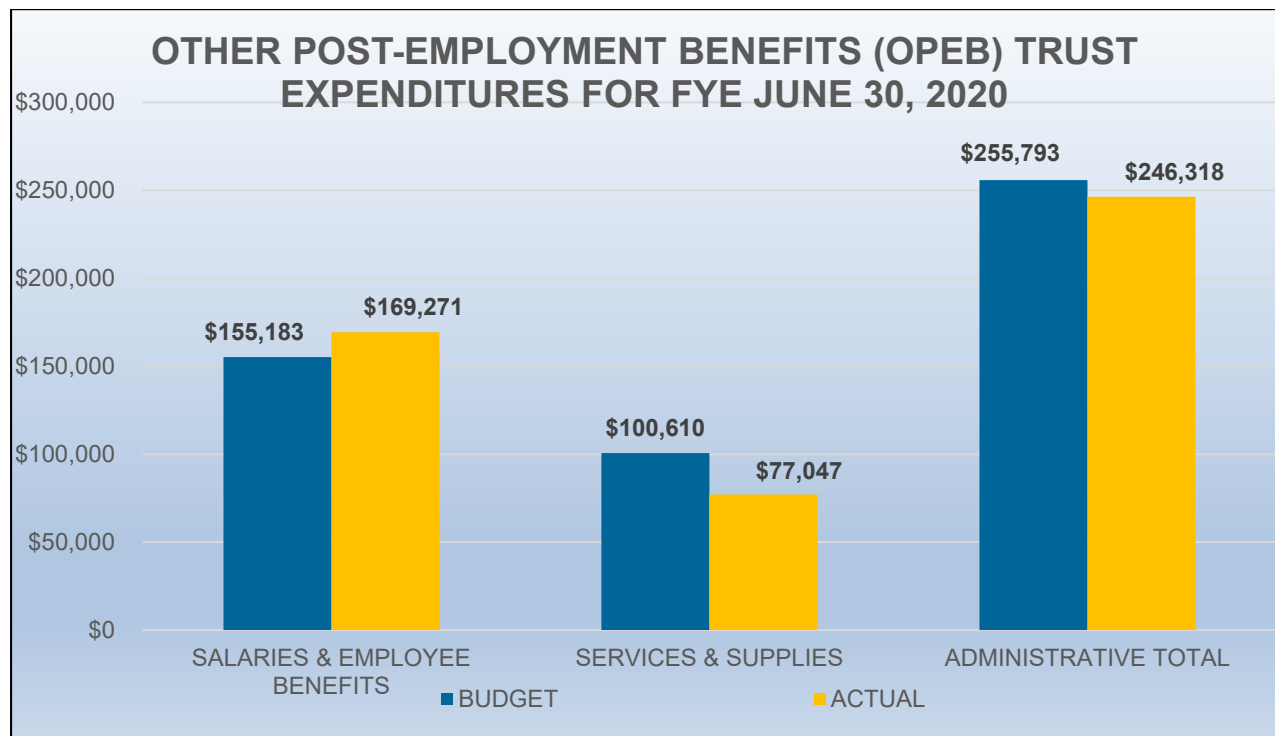
For additional details on RHCBP expenses see Appendix B.

SECTION III - OTHER POST-EMPLOYMENT BENEFITS BUDGET SUMMARY

Following is a summary of the Final Budget Control Report for Other Post-Employment Benefits (OPEB) Trust for the period ending June 30, 2020. The total OPEB Trust administrative expenses were \$246,318 or 96.3% of the \$255,793 approved budget.

| OTHER POST-EMPLOYMENT BENEFITS (OPEB) TRUST SUMMARY OF ADMINISTRATIVE EXPENDITURES AS OF JUNE 30, 2020 | | | | |
|---|------------------|------------------|--------------------------------|-------------------|
| OPEB TRUST | BUDGET | ACTUAL | OVER/(UNDER) BUDGET | % UTILIZED |
| SALARIES & EMPLOYEE BENEFITS | \$155,183 | \$169,271 | \$14,088 | 109.1% |
| SERVICES & SUPPLIES | \$100,610 | \$77,047 | (\$23,564) | 76.6% |
| ADMINISTRATIVE TOTAL | \$255,793 | \$246,318 | (\$9,475) | 96.3% |

* All amounts rounded to the nearest dollar



The under expenditure is mainly attributed to lower than anticipated costs for services and supplies associated with OPEB Trust legal fees.

For additional details on OPEB Trust expenses see Appendix C.

APPENDIX A

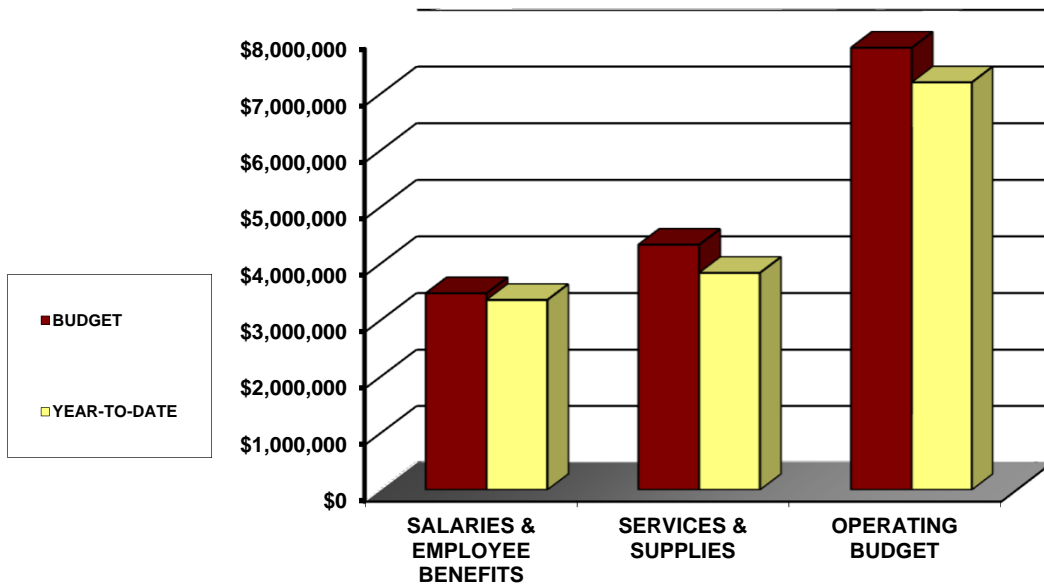
FISCAL YEAR 2019-2020
LOS ANGELES COUNTY EMPLOYEES RETIREMENT ASSOCIATION
(LACERA)
BUDGET CONTROL REPORT
BASED ON EXPENDITURES AS OF
JUNE 30, 2020

ADMINISTRATIVE SERVICES

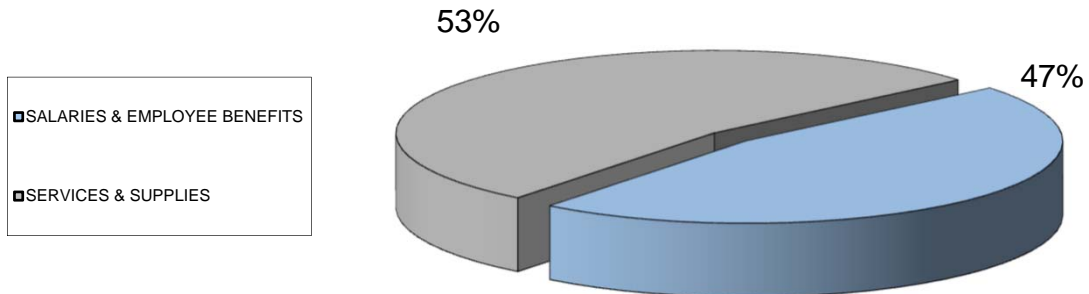
BUDGET CONTROL REPORT - FISCAL YEAR 2019-2020 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| <u>CATEGORY</u> | <u>BUDGET</u> | <u>YEAR-TO-DATE</u> | <u>OVER / (UNDER) BUDGET</u> |
|------------------------------|--------------------|---------------------|----------------------------------|
| SALARIES & EMPLOYEE BENEFITS | \$3,481,752 | \$3,364,232 | (\$117,520) |
| SERVICES & SUPPLIES | \$4,338,800 | \$3,842,518 | (\$496,282) |
| OPERATING BUDGET | \$7,820,552 | \$7,206,750 | (\$613,802) |

Budgeted Positions 34
Filled Positions 28



Total Expenditures by Category



FISCAL YEAR 2019-2020

ADMINISTRATIVE SERVICES

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|---|--------------------|--------------------|------------------------|
| SALARIES & OTHER PAYS | | | |
| PERMANENT / COUNTY TEMPORARY | \$2,054,258 | \$1,878,837 | (\$175,421) |
| AGENCY TEMPORARY | 54,000 | 211,262 | 157,262 |
| LACERA INTERN PROGRAM | 0 | 0 | 0 |
| STIPENDS | 0 | 0 | 0 |
| OVERTIME | 31,500 | 25,421 | (6,079) |
| BILINGUAL BONUS | 0 | 0 | 0 |
| PAY IN LIEU OF SALARY REDUCTION | 0 | 0 | 0 |
| TRANSPORTATION ALLOWANCE | 0 | 0 | 0 |
| RIDESHARE ALLOWANCE | 12,000 | 10,436 | (1,564) |
| SICKLEAVE BUYBACK | 7,300 | 5,431 | (1,869) |
| RESERVE FOR REMUNERATION | 0 | 0 | 0 |
| TOTAL SALARIES & OTHER PAYS | \$2,159,058 | \$2,131,388 | (\$27,670) |
| VARIABLE BENEFITS | | | |
| RETIREMENT | 400,756 | 362,859 | (37,897) |
| FICA CONTRIBUTION | 27,013 | 28,698 | 1,685 |
| COUNTY SUBSIDY - INSURANCE | 43,031 | 37,410 | (5,621) |
| OPTIONS PLAN | 492,351 | 503,063 | 10,712 |
| LIFE INSURANCE | 1,225 | 1,356 | 131 |
| HEALTH INSURANCE TEMPS | 0 | 0 | 0 |
| FLEXIBLE BENEFIT PLAN | 24,742 | 18,854 | (5,888) |
| THRIFT PLAN / HORIZONS | 51,482 | 52,218 | 736 |
| SAVINGS PLAN | 24,786 | 12,861 | (11,925) |
| PENSION SAVINGS PLAN | 0 | 0 | 0 |
| MEGAFLEX | 63,064 | 40,064 | (23,000) |
| TOTAL VARIABLE BENEFITS | \$1,128,451 | \$1,057,384 | (\$71,067) |
| OPEB CONTRIBUTION | 44,486 | 48,525 | 4,039 |
| OTHER BENEFITS | 149,758 | 126,936 | (22,822) |
| TOTAL EMPLOYEE BENEFITS | \$1,322,694 | \$1,232,844 | (\$89,850) |
| TOTAL SALARIES & EMPLOYEE BENEFITS | \$3,481,752 | \$3,364,232 | (\$117,520) |

*All amounts rounded to the nearest dollar.

FISCAL YEAR 2019-2020

ADMINISTRATIVE SERVICES DIVISION

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2020**

| | | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|--------------------------------------|---|----------------|-------------------|--------------------------------|
| AUTO EXPENSES | | | | |
| 9102 | AUTO MAINTENANCE/REPAIR | \$10,000 | \$10,143 | \$143 |
| 9103 | GAS | 1,500 | 1,236 | (264) |
| 9105 | LICENSE FEES | 400 | 408 | 8 |
| 9106 | SPECIAL ORDER - AUTOMOBILE | 150,200 | 73,777 | (76,423) |
| | TOTAL | <u>162,100</u> | <u>85,564</u> | <u>(76,536)</u> |
| TRANSPORTATION AND TRAVEL | | | | |
| 9181 | TRANSPORTATION | 1,000 | 792 | (208) |
| 9182 | TRAVEL | 8,000 | 6,649 | (1,351) |
| | TOTAL | <u>9,000</u> | <u>7,442</u> | <u>(1,558)</u> |
| POSTAGE | | | | |
| 9201 | POSTAGE METER | 300,000 | 401,459 | 101,459 |
| 9204 | CALLER BOX SERVICE ANNUAL FEE | 1,400 | 1,310 | (90) |
| | TOTAL | <u>301,400</u> | <u>402,769</u> | <u>101,369</u> |
| STATIONERY AND FORMS | | | | |
| 9264 | MISC STATIONERY & FORMS/DIRECTORIES | 1,000 | 21 | (979) |
| | TOTAL | <u>1,000</u> | <u>21</u> | <u>(979)</u> |
| OFFICE SUPPLIES AND EQUIPMENT | | | | |
| 9302 | SPECIAL ORDERS/MINOR EQUIP | 18,000 | 31,757 | 13,757 |
| 9305 | SAFETY AND HEALTH SUPPLIES | 10,000 | 11,510 | 1,510 |
| 9306 | COMPUTER SUPPLIES | 75,000 | 66,220 | (8,780) |
| 9307 | STANDARD STOCK | 125,000 | 137,148 | 12,148 |
| 9337 | OFFICE FURNISHINGS | 60,000 | 32,423 | (27,577) |
| 9352 | ERGONOMIC ITEMS | 1,000 | 178 | (822) |
| | TOTAL | <u>289,000</u> | <u>279,235</u> | <u>(9,765)</u> |
| INSURANCE | | | | |
| 9381 | FIDUCIARY INSURANCE | 326,000 | 279,783 | (46,217) |
| 9382 | UMBRELLA POLICY | 22,000 | 21,337 | (663) |
| 9384 | EARTHQUAKE/FLOOD | 85,000 | 82,973 | (2,027) |
| 9386 | CRIME INSURANCE POLICY | 22,000 | 20,600 | (1,400) |
| 9387 | BUSINESS PACKAGE | 60,000 | 54,147 | (5,853) |
| 9388 | EMPLOYMENT PRACTICE LIABILITY INSURANCE | 99,000 | 97,725 | (1,275) |
| 9390 | CYBER LIABILITY INSURANCE | 119,500 | 113,701 | (5,799) |
| 9391 | TERRORISM INSURANCE | 0 | 6,513 | 6,513 |
| | TOTAL | <u>733,500</u> | <u>676,779</u> | <u>(56,721)</u> |

FISCAL YEAR 2019-2020

ADMINISTRATIVE SERVICES DIVISION

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2020**

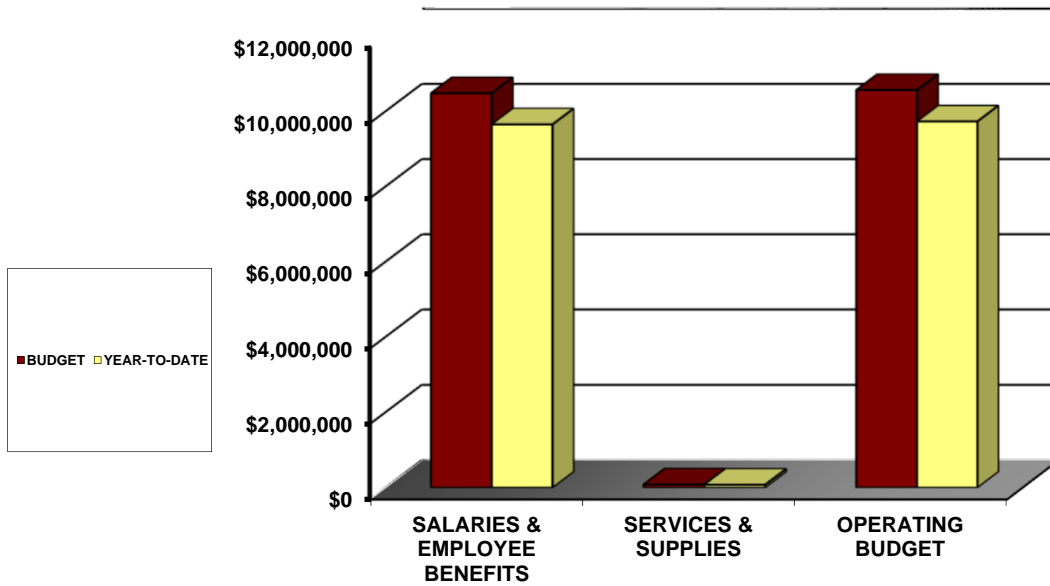
| | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|--|---------------------------|---------------------------|--------------------------------|
| EQUIPMENT MAINTENANCE | | | |
| 9401 FAX MACHINES | \$4,000 | \$907 | (\$3,093) |
| 9423 TIME CLOCK MAINTENANCE | 300 | 0 | (300) |
| 9426 SECURITY SYSTEM (PANIC BUTTONS) | 8,000 | 1,183 | (6,818) |
| TOTAL | <u>12,300</u> | <u>2,090</u> | <u>(10,210)</u> |
| EQUIPMENT RENTS AND LEASES | | | |
| 9452 MAILING EQUIPMENT | 35,000 | 29,257 | (5,743) |
| 9463 PRODUCTION COPIERS - LEASES | 275,000 | 206,505 | (68,495) |
| TOTAL | <u>310,000</u> | <u>235,762</u> | <u>(74,238)</u> |
| BUILDING COSTS | | | |
| 9476 BUILDING OPERATIONAL COSTS | 1,750,000 | 1,630,466 | (119,534) |
| 9477 OVERTIME HVAC/LIGHTING | 170,000 | 109,202 | (60,798) |
| 9480 FACILITIES MAINTENANCE | 85,000 | 189,839 | 104,839 |
| 9481 RENOVATION PROJECTS | 300,000 | 10,752 | (289,248) |
| TOTAL | <u>2,305,000</u> | <u>1,940,259</u> | <u>(364,741)</u> |
| PROFESSIONAL AND SPECIALIZED SERVICES | | | |
| 9553 ARCHIVE/ OFF-SITE STORAGE | 60,000 | 62,928 | 2,928 |
| 9677 SHREDDING SERVICE | 30,000 | 23,829 | (6,171) |
| 9685 COURIER SERVICE | 25,000 | 15,568 | (9,432) |
| 9686 FURNITURE OFF-SITE STORAGE | 20,000 | 29,523 | 9,523 |
| 9688 UNIVERSAL MAIL DELIVERY SERVICE | 8,000 | 6,911 | (1,089) |
| 9689 NEXT DAY MAIL DELIVERY SERVICE | 45,000 | 57,090 | 12,090 |
| TOTAL | <u>188,000</u> | <u>195,849</u> | <u>7,849</u> |
| EDUCATIONAL EXPENSES | | | |
| 9961 MEMBERSHIPS | 1,500 | 875 | (625) |
| 9962 REGISTRATION FEES | 10,000 | 4,192 | (5,808) |
| 9963 EDUCATIONAL MATERIALS | 1,000 | 55 | (946) |
| TOTAL | <u>12,500</u> | <u>5,121</u> | <u>(7,379)</u> |
| MISCELLANEOUS | | | |
| 9986 MISCELLANEOUS | 9,000 | 8,996 | (4) |
| 9990 RIDESHARE | 6,000 | 2,632 | (3,368) |
| TOTAL | <u>15,000</u> | <u>11,628</u> | <u>(3,372)</u> |
| GRAND TOTAL | <u>\$4,338,800</u> | <u>\$3,842,518</u> | <u>(\$496,282)</u> |

*All amounts rounded to the nearest dollar.

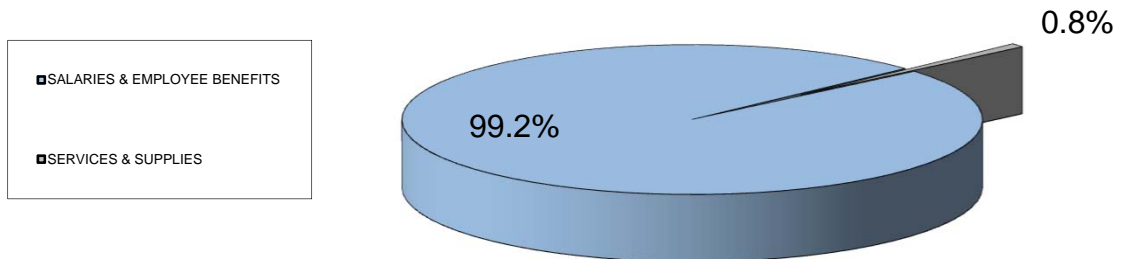
BENEFITS DIVISION

BUDGET CONTROL REPORT - FISCAL YEAR 2019-2020 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| <u>CATEGORY</u> | <u>BUDGET</u> | <u>YEAR-TO-DATE</u> | <u>OVER / (UNDER) BUDGET</u> |
|------------------------------|---------------------|---------------------|----------------------------------|
| SALARIES & EMPLOYEE BENEFITS | \$10,482,377 | \$9,653,213 | (\$829,164) |
| SERVICES & SUPPLIES | \$84,000 | \$78,825 | (\$5,175) |
| OPERATING BUDGET | \$10,566,377 | \$9,732,038 | (\$834,339) |
| Budgeted Positions | 71 | | |
| Filled Positions | 69 | | |



Total Expenditures by Category



FISCAL YEAR 2019-2020

BENEFITS DIVISION

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|---|---------------------|--------------------|------------------------|
| SALARIES & OTHER PAYS | | | |
| PERMANENT / COUNTY TEMPORARY | \$5,497,822 | \$5,445,905 | (\$51,917) |
| AGENCY TEMPORARY | 809,700 | 595,413 | (214,287) |
| LACERA INTERN PROGRAM | 0 | 0 | 0 |
| STIPENDS | 0 | 0 | 0 |
| OVERTIME | 197,800 | 313,608 | 115,808 |
| BILINGUAL BONUS | 2,400 | 3,200 | 800 |
| PAY IN LIEU OF SALARY REDUCTION | 0 | 0 | 0 |
| TRANSPORTATION ALLOWANCE | 0 | 0 | 0 |
| RIDESHARE ALLOWANCE | 29,000 | 19,785 | (9,215) |
| SICKLEAVE BUYBACK | 12,000 | 10,224 | (1,776) |
| RESERVE FOR REMUNERATION | 0 | 0 | 0 |
| TOTAL SALARIES & OTHER PAYS | \$6,548,722 | \$6,388,135 | (\$160,587) |
| VARIABLE BENEFITS | | | |
| RETIREMENT | 1,281,646 | 1,057,358 | (224,288) |
| FICA CONTRIBUTION | 101,477 | 87,433 | (14,044) |
| COUNTY SUBSIDY - INSURANCE | 153,917 | 117,249 | (36,668) |
| OPTIONS PLAN | 1,381,754 | 1,164,289 | (217,465) |
| LIFE INSURANCE | 7,482 | 5,920 | (1,562) |
| HEALTH INSURANCE TEMPS | 7,538 | 13,720 | 6,182 |
| FLEXIBLE BENEFIT PLAN | 0 | 0 | 0 |
| THRIFT PLAN / HORIZONS | 221,622 | 168,361 | (53,261) |
| SAVINGS PLAN | 41,515 | 21,684 | (19,831) |
| PENSION SAVINGS PLAN | 3,907 | 2,295 | (1,612) |
| MEGAFLEX | 212,941 | 149,775 | (63,166) |
| TOTAL VARIABLE BENEFITS | \$3,413,799 | \$2,788,084 | (\$625,715) |
| OPEB CONTRIBUTION | 119,058 | 140,607 | 21,549 |
| OTHER BENEFITS | 400,798 | 336,387 | (64,412) |
| TOTAL EMPLOYEE BENEFITS | \$3,933,655 | \$3,265,078 | (\$668,577) |
| TOTAL SALARIES & EMPLOYEE BENEFITS | \$10,482,377 | \$9,653,213 | (\$829,164) |

*All amounts rounded to the nearest dollar.

FISCAL YEAR 2019-2020

BENEFITS DIVISION

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2020**

| | | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|--|-----------------------------|------------------------|------------------------|--------------------------------|
| TRANSPORTATION AND TRAVEL | | | | |
| 9181 | TRANSPORTATION | \$2,000 | \$1,334 | (\$666) |
| 9182 | TRAVEL | 10,000 | 5,579 | (4,421) |
| | TOTAL | <u>12,000</u> | <u>6,913</u> | <u>(5,087)</u> |
| OFFICE SUPPLIES AND EQUIPMENT | | | | |
| 9302 | SPECIAL ORDERS/MINOR EQUIP | 4,500 | 4,112 | (388) |
| | TOTAL | <u>4,500</u> | <u>4,112</u> | <u>(388)</u> |
| PROFESSIONAL AND SPECIALIZED SERVICES | | | | |
| 9516 | RECORD SEARCHES | 2,000 | 250 | (1,750) |
| 9572 | PENSION BENEFIT INFORMATION | 15,000 | 11,470 | (3,530) |
| 9674 | MEMBER VERIFICATION | 20,000 | 41,623 | 21,623 |
| | TOTAL | <u>37,000</u> | <u>53,343</u> | <u>16,343</u> |
| EDUCATIONAL EXPENSES | | | | |
| 9961 | MEMBERSHIPS | 2,500 | 2,310 | (190) |
| 9962 | REGISTRATION FEES | 25,000 | 11,580 | (13,420) |
| 9963 | EDUCATIONAL MATERIALS | 1,500 | 0 | (1,500) |
| | TOTAL | <u>29,000</u> | <u>13,890</u> | <u>(15,110)</u> |
| MISCELLANEOUS | | | | |
| 9986 | MISCELLANEOUS | 1,500 | 567 | (933) |
| | TOTAL | <u>1,500</u> | <u>567</u> | <u>(933)</u> |
| GRAND TOTAL | | <u>\$84,000</u> | <u>\$78,825</u> | <u>(\$5,175)</u> |

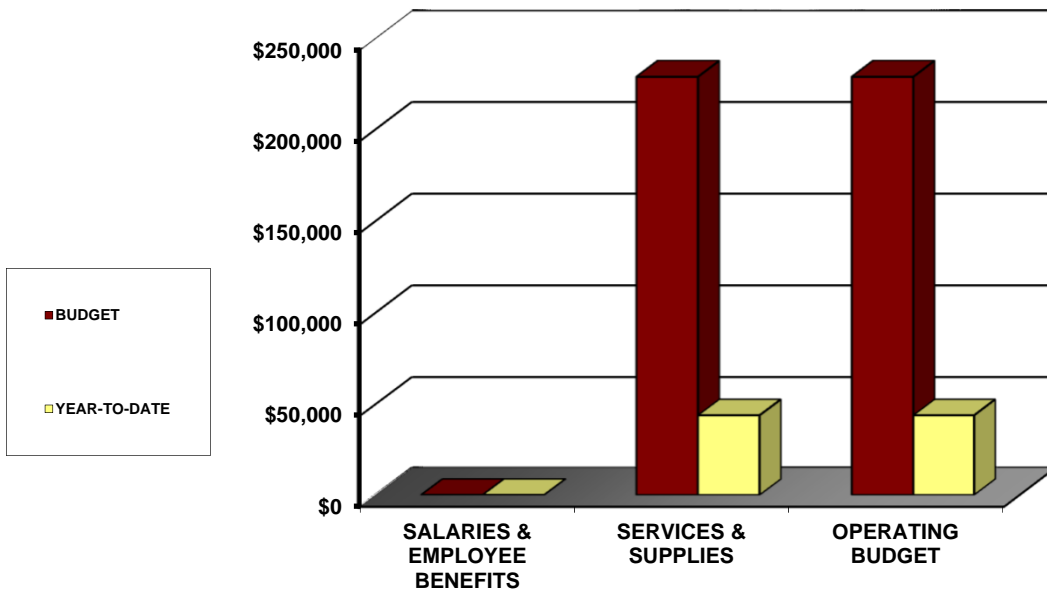
*All amounts rounded to the nearest dollar.

BOARD OF RETIREMENT

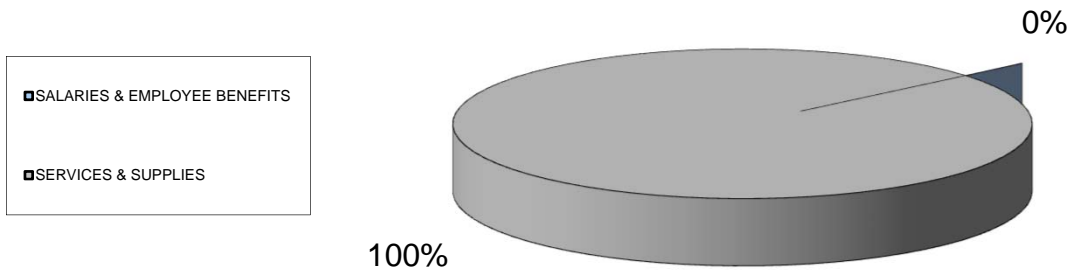
BUDGET CONTROL REPORT - FISCAL YEAR 2019-2020 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| <u>CATEGORY</u> | <u>BUDGET</u> | <u>YEAR-TO-DATE</u> | <u>OVER / (UNDER) BUDGET</u> |
|------------------------------|------------------|---------------------|----------------------------------|
| SALARIES & EMPLOYEE BENEFITS | \$0 | \$0 | \$0 |
| SERVICES & SUPPLIES | \$228,900 | \$44,080 | (\$184,820) |
| OPERATING BUDGET | \$228,900 | \$44,080 | (\$184,820) |

Board of Retirement 12



Total Expenditures by Category



FISCAL YEAR 2019-2020

BOARD OF RETIREMENT

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2020**

| | | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|------|----------------------------------|-------------------------|------------------------|--------------------------------|
| | COMMUNICATIONS | | | |
| 9129 | PC LINES FOR BOARD MEMBERS | \$3,400 | \$400 | (\$3,000) |
| | TOTAL | <u>3,400</u> | <u>400</u> | <u>(3,000)</u> |
| | TRANSPORTATION AND TRAVEL | | | |
| 9181 | TRANSPORTATION | 21,500 | 4,460 | (17,040) |
| 9182 | TRAVEL | 131,500 | 17,409 | (114,091) |
| | TOTAL | <u>153,000</u> | <u>21,870</u> | <u>(131,130)</u> |
| | EDUCATIONAL EXPENSES | | | |
| 9961 | MEMBERSHIPS | 6,500 | 426 | (6,074) |
| 9962 | REGISTRATION FEES | 60,000 | 13,118 | (46,882) |
| 9963 | EDUCATIONAL MATERIALS | 6,000 | 8,266 | 2,266 |
| | TOTAL | <u>72,500</u> | <u>21,811</u> | <u>(50,689)</u> |
| | GRAND TOTAL | <u>\$228,900</u> | <u>\$44,080</u> | <u>(\$184,820)</u> |

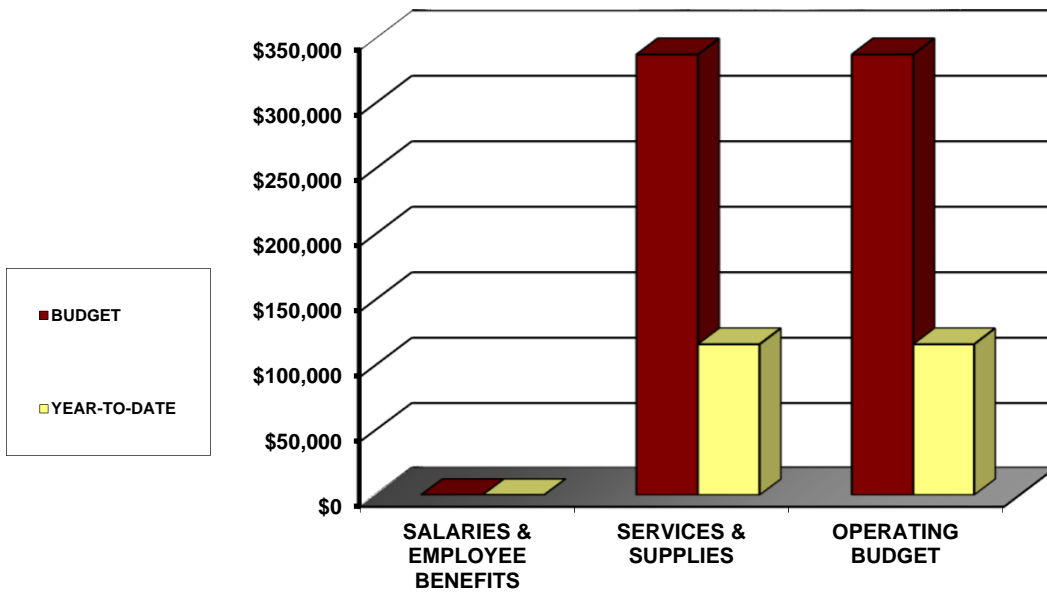
*All amounts rounded to the nearest dollar.

BOARD OF INVESTMENTS

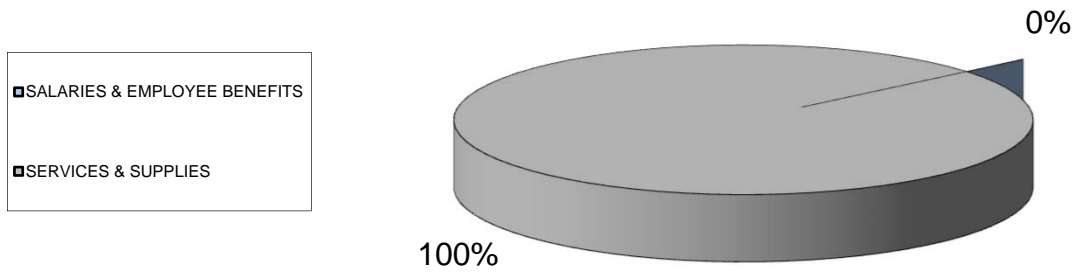
BUDGET CONTROL REPORT - FISCAL YEAR 2019-2020 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| <u>CATEGORY</u> | <u>BUDGET</u> | <u>YEAR-TO-DATE</u> | <u>OVER / (UNDER) BUDGET</u> |
|------------------------------|------------------|---------------------|----------------------------------|
| SALARIES & EMPLOYEE BENEFITS | \$0 | \$0 | \$0 |
| SERVICES & SUPPLIES | \$337,500 | \$116,229 | (\$221,271) |
| OPERATING BUDGET | \$337,500 | \$116,229 | (\$221,271) |

Board of Investment 10



Total Expenditures by Category



FISCAL YEAR 2019-2020

BOARD OF INVESTMENTS

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2020**

| | | <u>BUDGET</u> | <u>YTD ACTUAL</u> | <u>OVER/(UNDER) BUDGET</u> |
|----------------------------------|----------------------------|-------------------------|-------------------------|--------------------------------|
| COMMUNICATIONS | | | | |
| 9129 | PC LINES FOR BOARD MEMBERS | \$2,000 | \$1,501 | (\$499) |
| | TOTAL | <u>2,000</u> | <u>1,501</u> | <u>(499)</u> |
| TRANSPORTATION AND TRAVEL | | | | |
| 9181 | TRANSPORTATION | 20,000 | 8,376 | (11,624) |
| 9182 | TRAVEL | 215,000 | 60,989 | (154,011) |
| | TOTAL | <u>235,000</u> | <u>69,365</u> | <u>(165,635)</u> |
| EDUCATIONAL EXPENSES | | | | |
| 9961 | MEMBERSHIPS | 9,000 | 3,088 | (5,913) |
| 9962 | REGISTRATION FEES | 85,000 | 35,857 | (49,143) |
| 9963 | EDUCATIONAL MATERIALS | 6,500 | 6,418 | (82) |
| | TOTAL | <u>100,500</u> | <u>45,363</u> | <u>(55,137)</u> |
| GRAND TOTAL | | <u>\$337,500</u> | <u>\$116,229</u> | <u>(\$221,271)</u> |

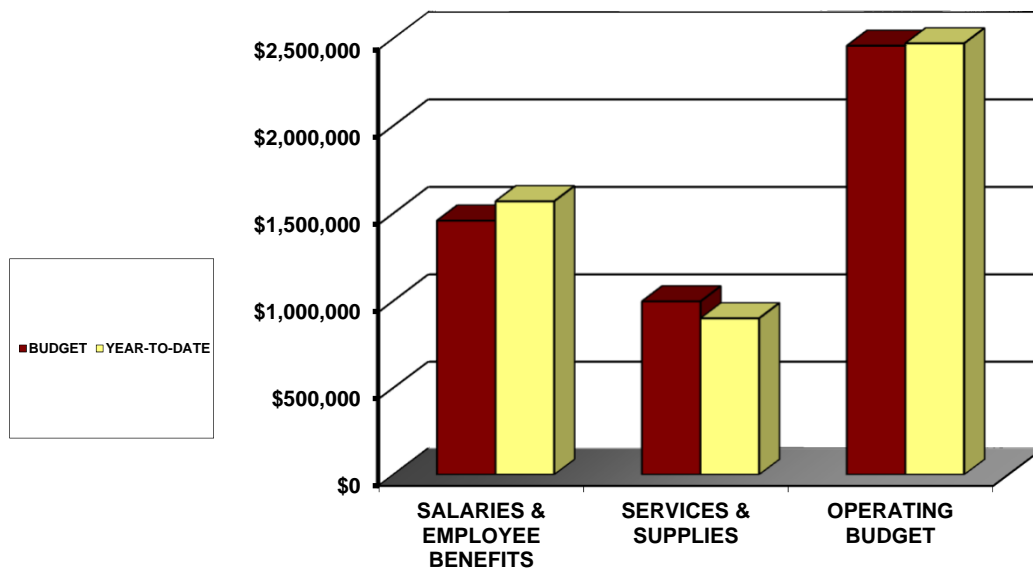
*All amounts rounded to the nearest dollar.

COMMUNICATIONS

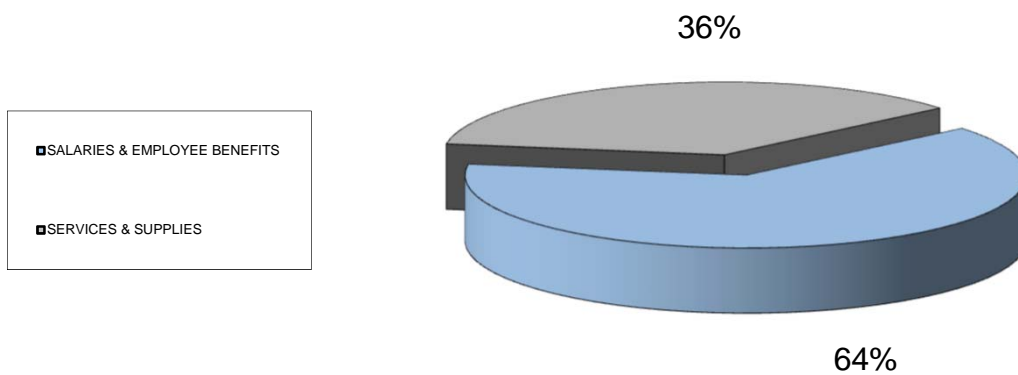
BUDGET CONTROL REPORT - FISCAL YEAR 2019-2020 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| <u>CATEGORY</u> | <u>BUDGET</u> | <u>YEAR-TO-DATE</u> | <u>OVER / (UNDER) BUDGET</u> |
|------------------------------|--------------------|---------------------|----------------------------------|
| SALARIES & EMPLOYEE BENEFITS | \$1,459,349 | \$1,569,815 | \$110,466 |
| SERVICES & SUPPLIES | \$998,200 | \$901,619 | (\$96,581) |
| OPERATING BUDGET | \$2,457,549 | \$2,471,435 | \$13,886 |

Budgeted Positions 13
Filled Positions 10



Total Expenditures by Category



FISCAL YEAR 2019-2020

COMMUNICATIONS

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|---|--------------------|--------------------|------------------------|
| SALARIES & OTHER PAYS | | | |
| PERMANENT / COUNTY TEMPORARY | \$952,162 | \$953,351 | \$1,189 |
| AGENCY TEMPORARY | 47,800 | 83,162 | 35,362 |
| LACERA INTERN PROGRAM | 0 | 0 | 0 |
| STIPENDS | 0 | 0 | 0 |
| OVERTIME | 3,000 | 2,618 | (382) |
| BILINGUAL BONUS | 0 | 0 | 0 |
| PAY IN LIEU OF SALARY REDUCTION | 0 | 0 | 0 |
| TRANSPORTATION ALLOWANCE | 0 | 0 | 0 |
| RIDESHARE ALLOWANCE | 2,000 | 880 | (1,120) |
| SICKLEAVE BUYBACK | 3,500 | 0 | (3,500) |
| RESERVE FOR REMUNERATION | 0 | 0 | 0 |
| TOTAL SALARIES & OTHER PAYS | \$1,008,462 | \$1,040,011 | \$31,549 |
| VARIABLE BENEFITS | | | |
| RETIREMENT | 148,128 | 173,043 | 24,915 |
| FICA CONTRIBUTION | 9,953 | 14,455 | 4,502 |
| COUNTY SUBSIDY - INSURANCE | 32,592 | 45,279 | 12,687 |
| OPTIONS PLAN | 99,527 | 127,467 | 27,940 |
| LIFE INSURANCE | 304 | 110 | (194) |
| HEALTH INSURANCE TEMPS | 0 | 0 | 0 |
| FLEXIBLE BENEFIT PLAN | 0 | 0 | 0 |
| THRIFT PLAN / HORIZONS | 11,377 | 20,725 | 9,348 |
| SAVINGS PLAN | 6,000 | 8,169 | 2,169 |
| PENSION SAVINGS PLAN | 0 | 0 | 0 |
| MEGAFLEX | 52,972 | 59,693 | 6,721 |
| TOTAL VARIABLE BENEFITS | \$360,853 | \$448,941 | \$88,088 |
| OPEB CONTRIBUTION | 20,620 | 23,002 | 2,382 |
| OTHER BENEFITS | 69,414 | 57,862 | (11,552) |
| TOTAL EMPLOYEE BENEFITS | \$450,887 | \$529,804 | \$78,917 |
| TOTAL SALARIES & EMPLOYEE BENEFITS | \$1,459,349 | \$1,569,815 | \$110,466 |

*All amounts rounded to the nearest dollar.

FISCAL YEAR 2019-2020

COMMUNICATIONS

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2020**

| | | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|----------------------------------|--------------------------------------|----------------|-------------------|--------------------------------|
| TRANSPORTATION AND TRAVEL | | | | |
| 9181 | TRANSPORTATION | \$3,000 | \$232 | (\$2,768) |
| 9182 | TRAVEL | 11,000 | 368 | (10,632) |
| | TOTAL | <u>14,000</u> | <u>600</u> | <u>(13,400)</u> |
| POSTAGE | | | | |
| 9205 | NEWSLETTER POSTAGE | 180,000 | 188,246 | 8,246 |
| 9207 | ANNUAL BENEFITS STATEMENT POSTAGE | 107,000 | 101,223 | (5,777) |
| 9210 | MISCELLANEOUS MAILINGS | 25,000 | 24,223 | (777) |
| | TOTAL | <u>312,000</u> | <u>313,692</u> | <u>1,692</u> |
| STATIONERY AND FORMS | | | | |
| 9233 | DISABILITY POLICY & HEARING BROCHURE | 15,000 | 0 | (15,000) |
| 9235 | PLANS BROCHURES | 40,000 | 20,805 | (19,195) |
| 9239 | WITHDRAWAL/RECIPROCITY - BROCHURES | 15,000 | 4,355 | (10,645) |
| 9240 | ANNUAL REPORT | 47,000 | 52,911 | 5,911 |
| 9242 | ANNUAL BENEFITS STATEMENT | 115,000 | 99,855 | (15,145) |
| 9246 | FORMS | 30,000 | 32,221 | 2,221 |
| 9249 | LACERA CALENDARS | 10,000 | 7,994 | (2,006) |
| 9253 | NEW MEMBER PACKAGE | 10,000 | 8,600 | (1,401) |
| 9255 | PRE-RET GUIDE | 15,000 | 11,432 | (3,568) |
| 9256 | POSTSCRIPT PRINTING | 55,000 | 92,708 | 37,708 |
| 9259 | RETIREEES - INSERTS | 2,500 | 1,385 | (1,115) |
| 9261 | SPOTLIGHT PRINTING | 60,000 | 67,690 | 7,690 |
| 9262 | SURVEY | 8,000 | 7,125 | (875) |
| 9263 | UNANTICIPATED PROJECTS | 35,000 | 36,294 | 1,294 |
| 9265 | SPECIALIZED MAILINGS | 20,000 | 12,891 | (7,109) |
| 9266 | DIRECT DEPOSIT - BROCHURES | 2,500 | 8,037 | 5,537 |
| 9267 | Q&A - BROCHURES | 5,000 | 5,359 | 359 |
| 9268 | TRANSFER BROCHURES | 2,500 | 6,745 | 4,245 |
| 9269 | DISABILITY PACKETS | 0 | 14,747 | 14,747 |
| 9274 | STATIONERY | 40,000 | 29,443 | (10,557) |
| 9280 | ANNUAL BENEFIT STATEMENT PDF/CD'S | 20,000 | 15,591 | (4,409) |
| 9281 | ESTIMATE PACKAGE | 1,000 | 3,723 | 2,723 |
| 9282 | NEW RETIREE PACKAGE | 1,800 | 2,977 | 1,177 |
| 9283 | POWER OF ATTORNEY | 10,000 | 14,499 | 4,499 |
| 9284 | RHC TIER 2 PLAN BROCHURES | 2,500 | 0 | (2,500) |
| 9285 | RETIREMENT UNIVERSITY | 10,000 | 0 | (10,000) |
| | TOTAL | <u>572,800</u> | <u>557,384</u> | <u>(15,416)</u> |

FISCAL YEAR 2019-2020

COMMUNICATIONS

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2020**

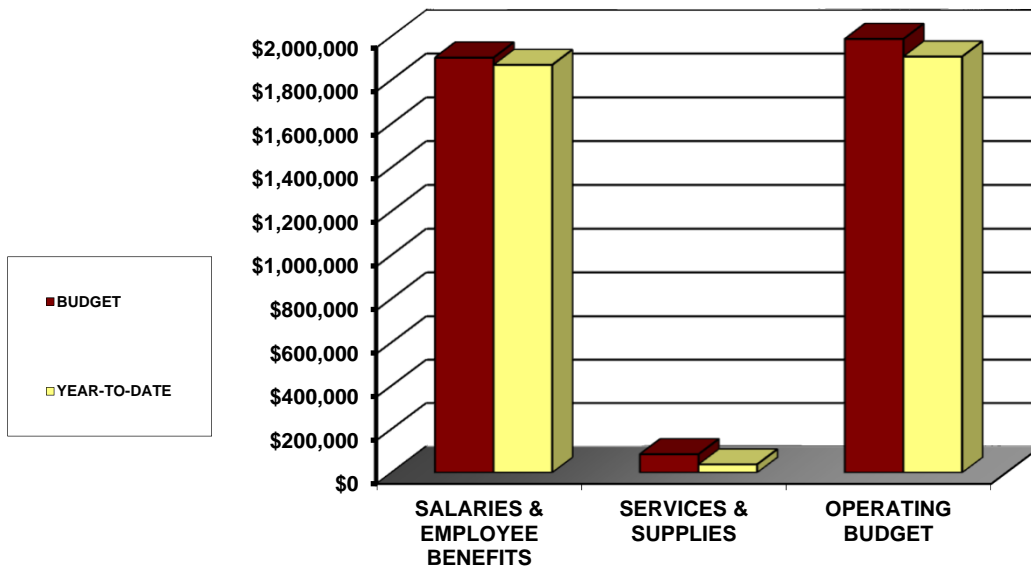
| | | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|------|--|-------------------------|-------------------------|--------------------------------|
| | OFFICE SUPPLIES AND EQUIPMENT | | | |
| 9302 | SPECIAL ORDERS/MINOR EQUIP | \$12,500 | \$3,847 | (\$8,653) |
| | TOTAL | <u>12,500</u> | <u>3,847</u> | <u>(8,653)</u> |
| | PROFESSIONAL AND SPECIALIZED SERVICES | | | |
| 9627 | NEWSLETTER MAILINGS | 40,000 | 16,081 | (23,919) |
| 9628 | HR CONFERENCE/FORUM | 3,500 | 1,196 | (2,304) |
| | TOTAL | <u>43,500</u> | <u>17,276</u> | <u>(26,224)</u> |
| | COMPUTER SERVICES & SUPPORT | | | |
| 9837 | MACINTOSH CONSULTING & MAINT | 3,000 | 1,131 | (1,869) |
| 9840 | MACINTOSH SOFTWARE PACKAGE | 2,500 | 359 | (2,142) |
| 9855 | MACINTOSH EQUIPMENT | 15,000 | 1,363 | (13,637) |
| | TOTAL | <u>20,500</u> | <u>2,852</u> | <u>(17,648)</u> |
| | EDUCATIONAL EXPENSES | | | |
| 9961 | MEMBERSHIPS | 300 | 0 | (300) |
| 9962 | REGISTRATION FEES | 17,000 | 1,355 | (15,645) |
| 9963 | EDUCATIONAL MATERIALS | 5,000 | 4,174 | (826) |
| | TOTAL | <u>22,300</u> | <u>5,529</u> | <u>(16,771)</u> |
| | MISCELLANEOUS | | | |
| 9986 | MISCELLANEOUS | 600 | 440 | (160) |
| | TOTAL | <u>600</u> | <u>440</u> | <u>(160)</u> |
| | GRAND TOTAL | <u>\$998,200</u> | <u>\$901,619</u> | <u>(\$96,581)</u> |

*All amounts rounded to the nearest dollar.

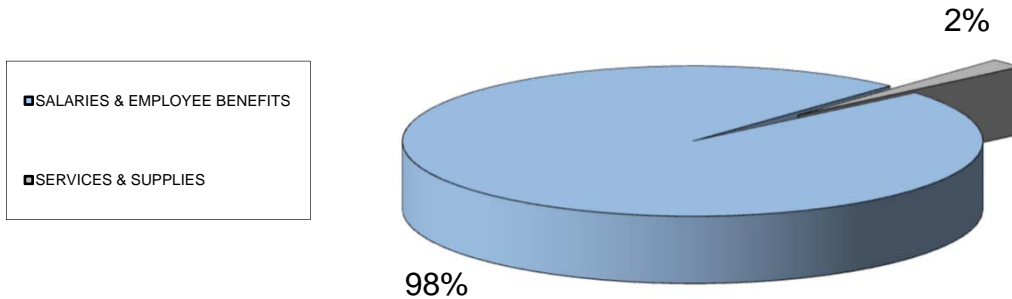
DISABILITY LITIGATION

BUDGET CONTROL REPORT - FISCAL YEAR 2019-2020 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| <u>CATEGORY</u> | <u>BUDGET</u> | <u>YEAR-TO-DATE</u> | <u>OVER / (UNDER) BUDGET</u> |
|------------------------------|--------------------|---------------------|----------------------------------|
| SALARIES & EMPLOYEE BENEFITS | \$1,902,981 | \$1,869,525 | (\$33,456) |
| SERVICES & SUPPLIES | \$85,300 | \$38,208 | (\$47,092) |
| OPERATING BUDGET | \$1,988,281 | \$1,907,733 | (\$80,548) |
| Budgeted Positions | 7 | | |
| Filled Positions | 7 | | |



Total Expenditures by Category



FISCAL YEAR 2019-2020

DISABILITY LITIGATION

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|---|--------------------|--------------------|------------------------|
| SALARIES & OTHER PAYS | | | |
| PERMANENT / COUNTY TEMPORARY | \$1,166,880 | \$1,177,387 | \$10,507 |
| AGENCY TEMPORARY | 0 | 0 | 0 |
| LACERA INTERN PROGRAM | 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 |
| RIDESHARE ALLOWANCE | 0 | 950 | 950 |
| SICKLEAVE BUYBACK | 0 | 0 | 0 |
| RESERVE FOR REMUNERATION | 0 | 0 | 0 |
| TOTAL SALARIES & OTHER PAYS | \$1,166,880 | \$1,178,337 | \$11,457 |
| VARIABLE BENEFITS | | | |
| RETIREMENT | 244,251 | 217,824 | (26,427) |
| FICA CONTRIBUTION | 19,486 | 17,722 | (1,764) |
| COUNTY SUBSIDY - INSURANCE | 93,163 | 80,163 | (13,000) |
| 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 | 55,573 | 41,686 | (13,887) |
| SAVINGS PLAN | 51,443 | 49,335 | (2,108) |
| PENSION SAVINGS PLAN | 0 | 0 | 0 |
| MEGAFLEX | 161,849 | 184,793 | 22,944 |
| TOTAL VARIABLE BENEFITS | \$625,765 | \$591,523 | (\$34,242) |
| OPEB CONTRIBUTION | 25,269 | 28,755 | 3,486 |
| OTHER BENEFITS | 85,067 | 70,910 | (14,157) |
| TOTAL EMPLOYEE BENEFITS | \$736,101 | \$691,189 | (\$44,912) |
| TOTAL SALARIES & EMPLOYEE BENEFITS | \$1,902,981 | \$1,869,525 | (\$33,456) |

*All amounts rounded to the nearest dollar.

FISCAL YEAR 2019-2020

DISABILITY LITIGATION

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| | | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|--------------------------------------|----------------------------|-----------------|-----------------|------------------------|
| AUTO EXPENSES | | | | |
| 9102 | AUTO MAINTENANCE/REPAIR | \$1,300 | \$1,941 | \$641 |
| 9103 | GAS | 1,500 | 1,101 | (399) |
| 9105 | LICENSE FEES | 300 | 270 | (30) |
| | TOTAL | 3,100 | 3,311 | 211 |
| TRANSPORTATION AND TRAVEL | | | | |
| 9181 | TRANSPORTATION | 2,000 | 518 | (1,482) |
| 9182 | TRAVEL | 12,000 | 2,498 | (9,502) |
| | TOTAL | 14,000 | 3,016 | (10,984) |
| OFFICE SUPPLIES AND EQUIPMENT | | | | |
| 9302 | SPECIAL ORDERS/MINOR EQUIP | 1,800 | 4,195 | 2,395 |
| | TOTAL | 1,800 | 4,195 | 2,395 |
| LEGAL FEES AND SERVICES | | | | |
| 9772 | OUTSIDE LEGAL COUNSEL | 30,000 | 14,202 | (15,798) |
| 9777 | LITIGATION SUPPORT | 500 | 2,135 | 1,635 |
| | TOTAL | 30,500 | 16,337 | (14,163) |
| EDUCATIONAL EXPENSES | | | | |
| 9961 | MEMBERSHIPS | 3,200 | 1,990 | (1,210) |
| 9962 | REGISTRATION FEES | 5,000 | 85 | (4,915) |
| 9963 | EDUCATIONAL MATERIALS | 27,000 | 9,195 | (17,805) |
| | TOTAL | 35,200 | 11,270 | (23,930) |
| MISCELLANEOUS | | | | |
| 9986 | MISCELLANEOUS | 700 | 79 | (621) |
| | TOTAL | 700 | 79 | (621) |
| GRAND TOTAL | | \$85,300 | \$38,208 | (\$47,092) |

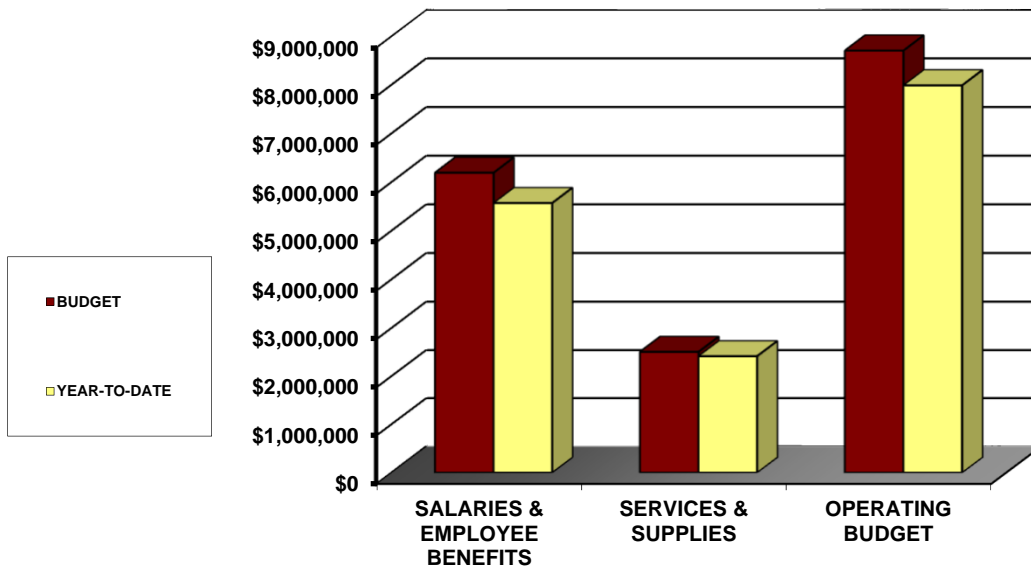
*All amounts rounded to the nearest dollar.

DISABILITY RETIREMENT

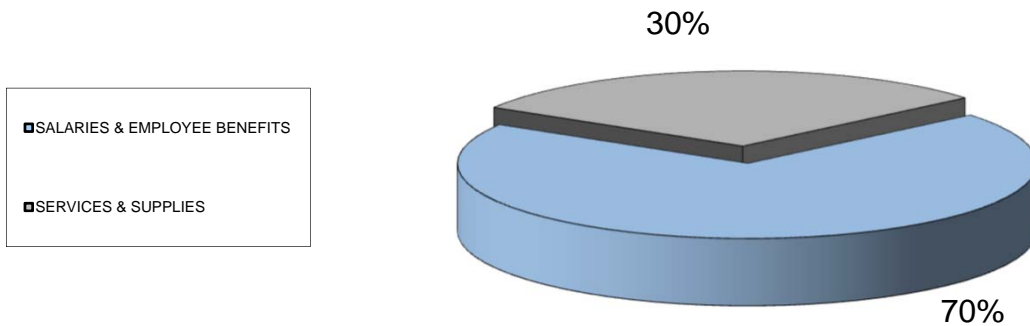
BUDGET CONTROL REPORT - FISCAL YEAR 2019-2020 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| <u>CATEGORY</u> | <u>BUDGET</u> | <u>YEAR-TO-DATE</u> | <u>OVER / (UNDER) BUDGET</u> |
|------------------------------|--------------------|---------------------|----------------------------------|
| SALARIES & EMPLOYEE BENEFITS | \$6,197,007 | \$5,573,620 | (\$623,387) |
| SERVICES & SUPPLIES | \$2,510,500 | \$2,420,182 | (\$90,318) |
| OPERATING BUDGET | \$8,707,507 | \$7,993,802 | (\$713,705) |

Budgeted Positions 41
Filled Positions 40



Total Expenditures by Category



FISCAL YEAR 2019-2020

DISABILITY RETIREMENT SERVICES

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|---|--------------------|--------------------|------------------------|
| SALARIES & OTHER PAYS | | | |
| PERMANENT / COUNTY TEMPORARY | \$3,632,587 | \$3,323,336 | (\$309,251) |
| AGENCY TEMPORARY | 36,000 | 28,860 | (7,140) |
| LACERA INTERN PROGRAM | 0 | 0 | 0 |
| STIPENDS | 0 | 0 | 0 |
| OVERTIME | 12,400 | 23,335 | 10,935 |
| BILINGUAL BONUS | 0 | 0 | 0 |
| PAY IN LIEU OF SALARY REDUCTION | 0 | 0 | 0 |
| TRANSPORTATION ALLOWANCE | 0 | 0 | 0 |
| RIDESHARE ALLOWANCE | 8,000 | 6,181 | (1,819) |
| SICKLEAVE BUYBACK | 6,000 | 4,224 | (1,776) |
| RESERVE FOR REMUNERATION | 0 | 0 | 0 |
| TOTAL SALARIES & OTHER PAYS | \$3,694,987 | \$3,385,937 | (\$309,050) |
| VARIABLE BENEFITS | | | |
| RETIREMENT | 781,466 | 691,853 | (89,613) |
| FICA CONTRIBUTION | 56,687 | 52,546 | (4,141) |
| COUNTY SUBSIDY - INSURANCE | 352,421 | 294,377 | (58,044) |
| OPTIONS PLAN | 246,402 | 248,178 | 1,776 |
| LIFE INSURANCE | 947 | 758 | (189) |
| HEALTH INSURANCE TEMPS | 0 | 0 | 0 |
| FLEXIBLE BENEFIT PLAN | 0 | 0 | 0 |
| THRIFT PLAN / HORIZONS | 135,968 | 91,338 | (44,630) |
| SAVINGS PLAN | 92,156 | 77,790 | (14,366) |
| PENSION SAVINGS PLAN | 0 | 0 | 0 |
| MEGAFLEX | 492,487 | 416,213 | (76,274) |
| TOTAL VARIABLE BENEFITS | \$2,158,534 | \$1,873,053 | (\$285,481) |
| OPEB CONTRIBUTION | 78,666 | 92,545 | 13,879 |
| OTHER BENEFITS | 264,820 | 222,085 | (42,735) |
| TOTAL EMPLOYEE BENEFITS | \$2,502,020 | \$2,187,683 | (\$314,337) |
| TOTAL SALARIES & EMPLOYEE BENEFITS | \$6,197,007 | \$5,573,620 | (\$623,387) |

*All amounts rounded to the nearest dollar.

FISCAL YEAR 2019-2020

DISABILITY RETIREMENT SERVICES

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2020**

| | | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|--|----------------------------|---------------------------|---------------------------|--------------------------------|
| TRANSPORTATION AND TRAVEL | | | | |
| 9181 | TRANSPORTATION | \$5,000 | \$1,297 | (\$3,703) |
| 9182 | TRAVEL | 13,600 | 6,630 | (6,971) |
| | TOTAL | <u>18,600</u> | <u>7,926</u> | <u>(10,674)</u> |
| OFFICE SUPPLIES AND EQUIPMENT | | | | |
| 9302 | SPECIAL ORDERS/MINOR EQUIP | 11,000 | 5,614 | (5,386) |
| | TOTAL | <u>11,000</u> | <u>5,614</u> | <u>(5,386)</u> |
| PROFESSIONAL AND SPECIALIZED SERVICES | | | | |
| 9673 | PHOTOCOPIES OF DOCUMENTS | 215,000 | 246,322 | 31,322 |
| 9695 | JOB ANALYST | 10,000 | 6,021 | (3,979) |
| | TOTAL | <u>225,000</u> | <u>252,343</u> | <u>27,343</u> |
| LEGAL FEES AND SERVICES | | | | |
| 9772 | OUTSIDE LEGAL COUNSEL | 50,000 | 15,845 | (34,155) |
| | TOTAL | <u>50,000</u> | <u>15,845</u> | <u>(34,155)</u> |
| DISABILITY FEES AND SERVICES | | | | |
| 9802 | HEARING OFFICER FEES | 200,000 | 158,944 | (41,056) |
| 9803 | MEDICAL FEES | 1,800,000 | 1,863,763 | 63,763 |
| 9804 | COURT REPORTER | 40,000 | 20,150 | (19,850) |
| 9805 | INVESTIGATIVE SERVICES | 60,000 | 18,574 | (41,426) |
| 9806 | DATABASE SEARCHES | 3,000 | 6 | (2,994) |
| 9807 | MEDICAL ADVISOR | 65,000 | 48,876 | (16,124) |
| | TOTAL | <u>2,168,000</u> | <u>2,110,313</u> | <u>(57,687)</u> |
| EDUCATIONAL EXPENSES | | | | |
| 9961 | MEMBERSHIPS | 400 | 0 | (400) |
| 9962 | REGISTRATION FEES | 35,000 | 27,860 | (7,140) |
| 9963 | EDUCATIONAL MATERIALS | 1,500 | 129 | (1,371) |
| | TOTAL | <u>36,900</u> | <u>27,988</u> | <u>(8,912)</u> |
| MISCELLANEOUS | | | | |
| 9986 | MISCELLANEOUS | 1,000 | 153 | (847) |
| | TOTAL | <u>1,000</u> | <u>153</u> | <u>(847)</u> |
| | GRAND TOTAL | <u>\$2,510,500</u> | <u>\$2,420,182</u> | <u>(\$90,318)</u> |

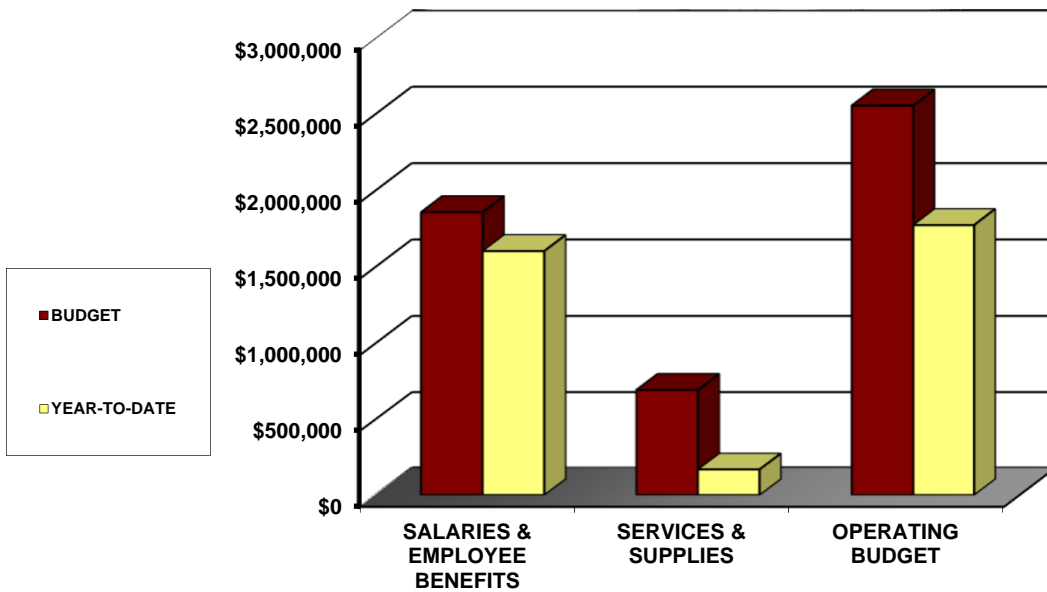
*All amounts rounded to the nearest dollar.

EXECUTIVE OFFICE

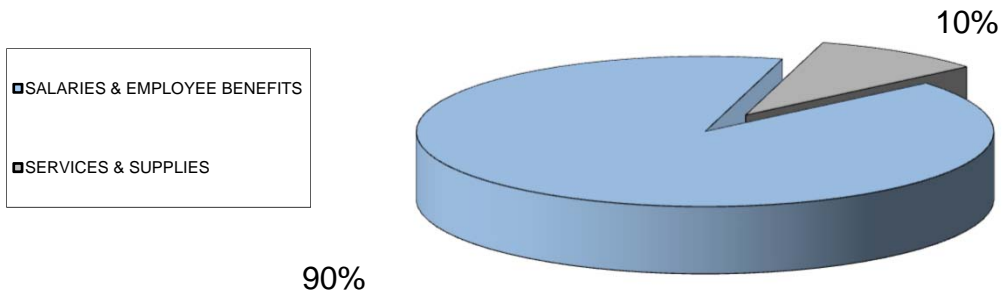
BUDGET CONTROL REPORT - FISCAL YEAR 2019-2020 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| <u>CATEGORY</u> | <u>BUDGET</u> | <u>YEAR-TO-DATE</u> | <u>OVER / (UNDER) BUDGET</u> |
|------------------------------|--------------------|---------------------|----------------------------------|
| SALARIES & EMPLOYEE BENEFITS | \$1,861,060 | \$1,606,441 | (\$254,619) |
| SERVICES & SUPPLIES | \$697,500 | \$170,163 | (\$527,337) |
| OPERATING BUDGET | \$2,558,560 | \$1,776,604 | (\$781,956) |

Budgeted Positions 8
Filled Positions 6



Total Expenditures by Category



FISCAL YEAR 2019-2020

EXECUTIVE OFFICE

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|---|--------------------|--------------------|------------------------|
| SALARIES & OTHER PAYS | | | |
| PERMANENT / COUNTY TEMPORARY | \$1,173,131 | \$924,717 | (\$248,414) |
| AGENCY TEMPORARY | 0 | 0 | 0 |
| LACERA INTERN PROGRAM | 0 | 0 | 0 |
| STIPENDS | 65,000 | 52,672 | (12,328) |
| OVERTIME | 3,000 | 31,579 | 28,579 |
| BILINGUAL BONUS | 0 | 0 | 0 |
| PAY IN LIEU OF SALARY REDUCTION | 0 | 0 | 0 |
| TRANSPORTATION ALLOWANCE | 0 | 0 | 0 |
| RIDESHARE ALLOWANCE | 1,000 | 1,461 | 461 |
| SICKLEAVE BUYBACK | 1,000 | 0 | (1,000) |
| RESERVE FOR REMUNERATION | 0 | 0 | 0 |
| TOTAL SALARIES & OTHER PAYS | \$1,243,131 | \$1,010,429 | (\$232,702) |
| VARIABLE BENEFITS | | | |
| RETIREMENT | 181,459 | 177,798 | (3,661) |
| FICA CONTRIBUTION | 18,477 | 16,374 | (2,103) |
| COUNTY SUBSIDY - INSURANCE | 88,165 | 86,816 | (1,349) |
| 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 | 22,159 | 25,715 | 3,556 |
| SAVINGS PLAN | 29,865 | 24,085 | (5,780) |
| PENSION SAVINGS PLAN | 0 | 0 | 0 |
| MEGAFLEX | 166,876 | 168,930 | 2,054 |
| TOTAL VARIABLE BENEFITS | \$507,002 | \$499,717 | (\$7,285) |
| OPEB CONTRIBUTION | 25,405 | 25,005 | (400) |
| OTHER BENEFITS | 85,523 | 71,290 | (14,233) |
| TOTAL EMPLOYEE BENEFITS | \$617,929 | \$596,012 | (\$21,917) |
| TOTAL SALARIES & EMPLOYEE BENEFITS | \$1,861,060 | \$1,606,441 | (\$254,619) |

*All amounts rounded to the nearest dollar.

FISCAL YEAR 2019-2020

EXECUTIVE OFFICE

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2020**

| | | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|--|--------------------------------|-------------------------|-------------------------|--------------------------------|
| AUTO EXPENSES | | | | |
| 9102 | AUTO MAINTENANCE/REPAIR | \$4,500 | \$1,928 | (\$2,572) |
| 9103 | GAS | 12,000 | 3,353 | (8,647) |
| 9105 | LICENSE FEES | 1,800 | 577 | (1,223) |
| | TOTAL | <u>18,300</u> | <u>5,857</u> | <u>(12,443)</u> |
| TRANSPORTATION AND TRAVEL | | | | |
| 9181 | TRANSPORTATION | 5,000 | 683 | (4,317) |
| 9182 | TRAVEL | 35,000 | 2,380 | (32,620) |
| | TOTAL | <u>40,000</u> | <u>3,063</u> | <u>(36,937)</u> |
| OFFICE SUPPLIES AND EQUIPMENT | | | | |
| 9302 | SPECIAL ORDERS/MINOR EQUIP | 4,500 | 1,561 | (2,939) |
| | TOTAL | <u>4,500</u> | <u>1,561</u> | <u>(2,939)</u> |
| PROFESSIONAL AND SPECIALIZED SERVICES | | | | |
| 9543 | LEGISLATIVE CONSULTING | 80,000 | 0 | (80,000) |
| 9672 | IMPROVEMENT PROJECTS | 40,000 | 23,800 | (16,200) |
| 9716 | PUBLIC & MEDIA RELATIONS | 60,000 | 1,360 | (58,640) |
| | TOTAL | <u>180,000</u> | <u>25,160</u> | <u>(154,840)</u> |
| EDUCATIONAL EXPENSES | | | | |
| 9961 | MEMBERSHIPS | 150,000 | 75,952 | (74,048) |
| 9962 | REGISTRATION FEES | 40,000 | 3,111 | (36,889) |
| 9963 | EDUCATIONAL MATERIALS | 8,500 | 2,630 | (5,870) |
| | TOTAL | <u>198,500</u> | <u>81,693</u> | <u>(116,807)</u> |
| MISCELLANEOUS | | | | |
| 9982 | EMPLOYEE RECOGNITION PROGRAM | 5,000 | 1,500 | (3,500) |
| 9983 | OFF-SITE BOARD MEETING EXPENSE | 200,000 | 17,728 | (182,272) |
| 9984 | FOOD/BEVERAGES | 45,000 | 29,485 | (15,515) |
| 9986 | MISCELLANEOUS | 6,200 | 4,116 | (2,084) |
| | TOTAL | <u>256,200</u> | <u>52,829</u> | <u>(203,371)</u> |
| GRAND TOTAL | | <u>\$697,500</u> | <u>\$170,163</u> | <u>(\$527,337)</u> |

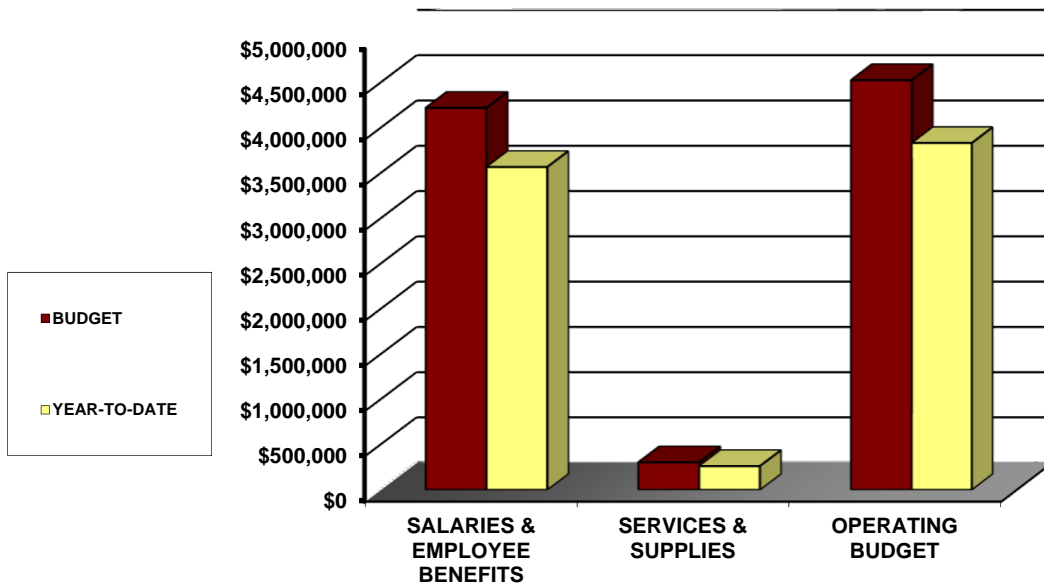
*All amounts rounded to the nearest dollar.

FINANCIAL AND ACCOUNTING SERVICES

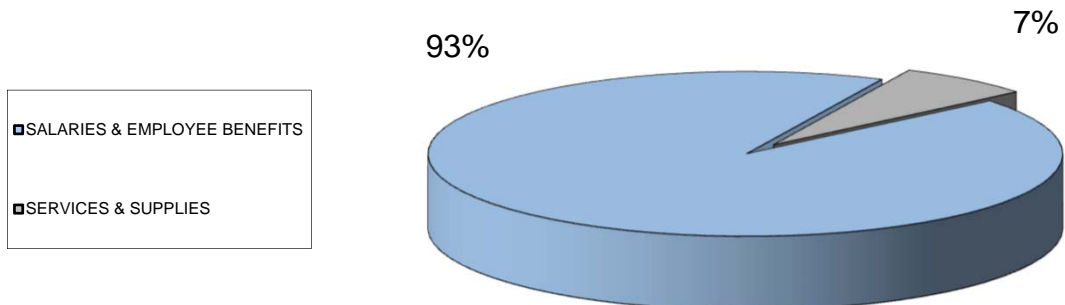
BUDGET CONTROL REPORT - FISCAL YEAR 2019-2020 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| <u>CATEGORY</u> | <u>BUDGET</u> | <u>YEAR-TO-DATE</u> | <u>OVER / (UNDER) BUDGET</u> |
|------------------------------|--------------------|---------------------|----------------------------------|
| SALARIES & EMPLOYEE BENEFITS | \$4,223,840 | \$3,570,927 | (\$652,913) |
| SERVICES & SUPPLIES | \$305,600 | \$264,143 | (\$41,457) |
| OPERATING BUDGET | \$4,529,440 | \$3,835,070 | (\$694,370) |

Budgeted Positions 30
Filled Positions 21



Total Expenditures by Category



FISCAL YEAR 2019-2020

FINANCIAL AND ACCOUNTING SERVICES DIVISION

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|---|--------------------|--------------------|------------------------|
| SALARIES & OTHER PAYS | | | |
| PERMANENT / COUNTY TEMPORARY | \$2,342,420 | \$2,042,341 | (\$300,079) |
| AGENCY TEMPORARY | 424,200 | 254,613 | (169,587) |
| LACERA INTERN PROGRAM | 0 | 0 | 0 |
| STIPENDS | 0 | 0 | 0 |
| OVERTIME | 74,300 | 49,152 | (25,148) |
| BILINGUAL BONUS | 0 | 0 | 0 |
| PAY IN LIEU OF SALARY REDUCTION | 0 | 0 | 0 |
| TRANSPORTATION ALLOWANCE | 0 | 0 | 0 |
| RIDESHARE ALLOWANCE | 12,500 | 9,305 | (3,195) |
| SICKLEAVE BUYBACK | 12,000 | 4,573 | (7,427) |
| RESERVE FOR REMUNERATION | 0 | 0 | 0 |
| TOTAL SALARIES & OTHER PAYS | \$2,865,420 | \$2,359,984 | (\$505,436) |
| VARIABLE BENEFITS | | | |
| RETIREMENT | 436,192 | 396,439 | (39,753) |
| FICA CONTRIBUTION | 34,854 | 29,670 | (5,184) |
| COUNTY SUBSIDY - INSURANCE | 50,066 | 31,553 | (18,513) |
| OPTIONS PLAN | 440,214 | 430,754 | (9,460) |
| LIFE INSURANCE | 2,653 | 1,958 | (695) |
| HEALTH INSURANCE TEMPS | 0 | 0 | 0 |
| FLEXIBLE BENEFIT PLAN | 24,195 | 6,418 | (17,777) |
| THRIFT PLAN / HORIZONS | 86,659 | 70,576 | (16,083) |
| SAVINGS PLAN | 19,964 | 12,702 | (7,262) |
| PENSION SAVINGS PLAN | 0 | 0 | 0 |
| MEGAFLEX | 42,132 | 34,097 | (8,035) |
| TOTAL VARIABLE BENEFITS | \$1,136,928 | \$1,014,168 | (\$122,760) |
| OPEB CONTRIBUTION | 50,726 | 52,427 | 1,701 |
| OTHER BENEFITS | 170,765 | 144,349 | (26,416) |
| TOTAL EMPLOYEE BENEFITS | \$1,358,420 | \$1,210,944 | (\$147,476) |
| TOTAL SALARIES & EMPLOYEE BENEFITS | \$4,223,840 | \$3,570,927 | (\$652,913) |

*All amounts rounded to the nearest dollar.

FISCAL YEAR 2019-2020

FINANCIAL AND ACCOUNTING SERVICES DIVISION

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| | | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|--------------------------------------|-----------------------------|------------------|------------------|------------------------|
| TRANSPORTATION AND TRAVEL | | | | |
| 9181 | TRANSPORTATION | \$5,000 | \$2,856 | (\$2,144) |
| 9182 | TRAVEL | 30,100 | 24,555 | (5,545) |
| | TOTAL | 35,100 | 27,411 | (7,689) |
| OFFICE SUPPLIES AND EQUIPMENT | | | | |
| 9302 | SPECIAL ORDERS/MINOR EQUIP | 5,000 | 1,238 | (3,762) |
| | TOTAL | 5,000 | 1,238 | (3,762) |
| BANK SERVICES | | | | |
| 9753 | BANK CHARGES - STATE STREET | 230,000 | 219,030 | (10,970) |
| | TOTAL | 230,000 | 219,030 | (10,970) |
| EDUCATIONAL EXPENSES | | | | |
| 9961 | MEMBERSHIPS | 7,000 | 6,132 | (868) |
| 9962 | REGISTRATION FEES | 22,000 | 8,145 | (13,855) |
| 9963 | EDUCATIONAL MATERIALS | 2,500 | 370 | (2,130) |
| | TOTAL | 31,500 | 14,647 | (16,853) |
| MISCELLANEOUS | | | | |
| 9986 | MISCELLANEOUS | 4,000 | 1,817 | (2,183) |
| | TOTAL | 4,000 | 1,817 | (2,183) |
| GRAND TOTAL | | \$305,600 | \$264,143 | (\$41,457) |

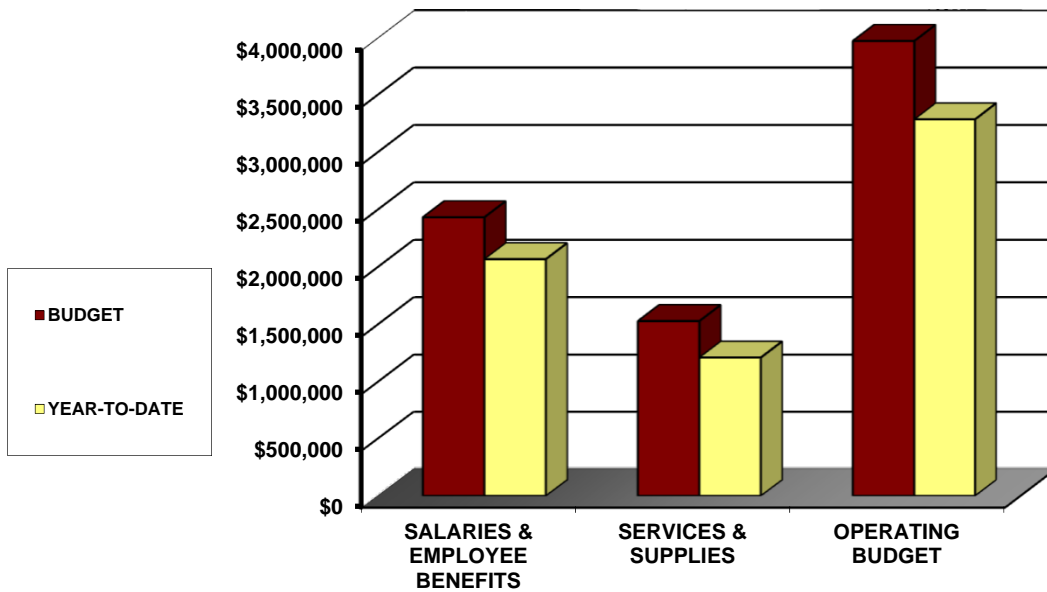
*All amounts rounded to the nearest dollar.

HUMAN RESOURCES

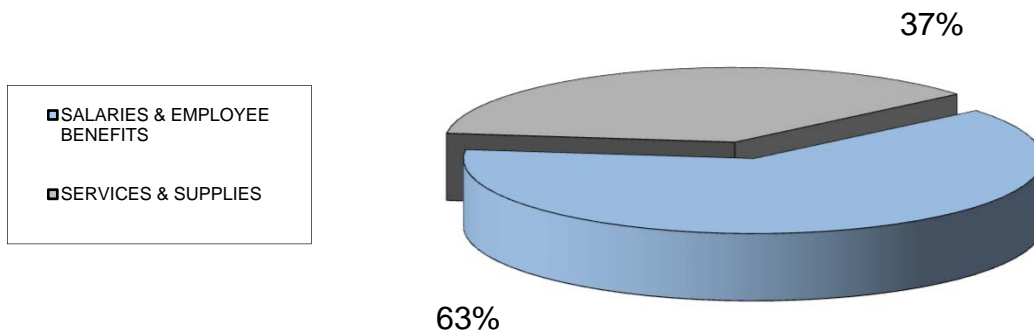
BUDGET CONTROL REPORT - FISCAL YEAR 2019-2020 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| <u>CATEGORY</u> | <u>BUDGET</u> | <u>YEAR-TO-DATE</u> | <u>OVER / (UNDER) BUDGET</u> |
|------------------------------|--------------------|---------------------|----------------------------------|
| SALARIES & EMPLOYEE BENEFITS | \$2,439,274 | \$2,074,128 | (\$365,146) |
| SERVICES & SUPPLIES | \$1,535,200 | \$1,217,439 | (\$317,761) |
| OPERATING BUDGET | \$3,974,474 | \$3,291,567 | (\$682,907) |

Budgeted Positions 13
Filled Positions 13



Total Expenditures by Category



FISCAL YEAR 2019-2020

HUMAN RESOURCES

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|---|--------------------|--------------------|------------------------|
| SALARIES & OTHER PAYS | | | |
| PERMANENT / COUNTY TEMPORARY | \$1,346,210 | \$1,273,737 | (\$72,473) |
| AGENCY TEMPORARY | 26,200 | 39,962 | 13,762 |
| LACERA INTERN PROGRAM | 144,000 | 4,707 | (139,293) |
| STIPENDS | 0 | 0 | 0 |
| OVERTIME | 1,500 | 1,294 | (206) |
| BILINGUAL BONUS | 0 | 0 | 0 |
| PAY IN LIEU OF SALARY REDUCTION | 0 | 0 | 0 |
| TRANSPORTATION ALLOWANCE | 0 | 0 | 0 |
| RIDESHARE ALLOWANCE | 5,500 | 3,403 | (2,097) |
| SICKLEAVE BUYBACK | 0 | 0 | 0 |
| RESERVE FOR REMUNERATION | 0 | 0 | 0 |
| TOTAL SALARIES & OTHER PAYS | \$1,523,410 | \$1,323,103 | (\$200,307) |
| VARIABLE BENEFITS | | | |
| RETIREMENT | 293,072 | 246,693 | (46,379) |
| FICA CONTRIBUTION | 21,409 | 18,372 | (3,037) |
| COUNTY SUBSIDY - INSURANCE | 125,317 | 82,671 | (42,646) |
| OPTIONS PLAN | 1,817 | 0 | (1,817) |
| LIFE INSURANCE | 407 | 134 | (273) |
| HEALTH INSURANCE TEMPS | 0 | 0 | 0 |
| FLEXIBLE BENEFIT PLAN | 0 | 0 | 0 |
| THRIFT PLAN / HORIZONS | 54,997 | 36,663 | (18,334) |
| SAVINGS PLAN | 69,207 | 51,874 | (17,333) |
| PENSION SAVINGS PLAN | 0 | 0 | 0 |
| MEGAFLEX | 222,345 | 199,567 | (22,778) |
| TOTAL VARIABLE BENEFITS | \$788,571 | \$635,974 | (\$152,597) |
| OPEB CONTRIBUTION | 29,153 | 33,243 | 4,090 |
| OTHER BENEFITS | 98,140 | 81,808 | (16,332) |
| TOTAL EMPLOYEE BENEFITS | \$915,864 | \$751,025 | (\$164,839) |
| TOTAL SALARIES & EMPLOYEE BENEFITS | \$2,439,274 | \$2,074,128 | (\$365,146) |

*All amounts rounded to the nearest dollar.

FISCAL YEAR 2019-2020

HUMAN RESOURCES

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2020**

| | | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|--|-----------------------------------|----------------|-------------------|--------------------------------|
| TRANSPORTATION AND TRAVEL | | | | |
| 9181 | TRANSPORTATION | \$3,000 | \$931 | (\$2,069) |
| 9182 | TRAVEL | 18,000 | 9,911 | (8,089) |
| | TOTAL | <u>21,000</u> | <u>10,843</u> | <u>(10,157)</u> |
| OFFICE SUPPLIES AND EQUIPMENT | | | | |
| 9302 | SPECIAL ORDERS/MINOR EQUIP | 6,000 | 5,331 | (669) |
| | TOTAL | <u>6,000</u> | <u>5,331</u> | <u>(669)</u> |
| PARKING FEES | | | | |
| 9491 | GATEWAY PLAZA | 500,000 | 402,265 | (97,735) |
| 9492 | MUSIC CENTER | 2,000 | 2,000 | 0 |
| | TOTAL | <u>502,000</u> | <u>404,265</u> | <u>(97,735)</u> |
| PROFESSIONAL AND SPECIALIZED SERVICES | | | | |
| 9504 | PAYROLL SERVICES | 117,000 | 123,983 | 6,983 |
| 9510 | FINGERPRINTING SERVICES | 4,000 | 2,499 | (1,501) |
| 9511 | SECURITY SERVICES - SHERIFF | 18,000 | 15,893 | (2,107) |
| 9512 | PAYROLL ENV, DUPLICATE W2'S - AUD | 300 | 375 | 75 |
| 9513 | PERSONNEL SRVCS - HUMAN RESOURCES | 28,000 | 40,725 | 12,725 |
| 9547 | HUMAN RESOURCES CONSULTING | 90,000 | 62,104 | (27,896) |
| 9694 | BACKGROUND CHECKS | 3,500 | 2,573 | (927) |
| 9700 | OHS PHYSICALS | 900 | 1,005 | 105 |
| 9711 | REQUEST FOR ACCOMMODATIONS | 42,000 | 43,502 | 1,502 |
| | TOTAL | <u>303,700</u> | <u>292,660</u> | <u>(11,040)</u> |
| COMPUTER SERVICES & SUPPORT | | | | |
| 9838 | MISC SOFTWARE PACKAGES | 36,000 | 17,527 | (18,473) |
| | TOTAL | <u>36,000</u> | <u>17,527</u> | <u>(18,473)</u> |
| EDUCATIONAL EXPENSES | | | | |
| 9961 | MEMBERSHIPS | 10,000 | 3,137 | (6,863) |
| 9962 | REGISTRATION FEES | 40,000 | 16,757 | (23,243) |
| 9963 | EDUCATIONAL MATERIALS | 9,000 | 1,499 | (7,501) |
| 9966 | DEPARTMENTAL TRAINING | 225,000 | 100,180 | (124,820) |
| 9967 | TUITION REIMBURSEMENT PROGRAM | 75,000 | 77,596 | 2,596 |
| 9968 | MOU TRAINING ALLOCATION | 100,000 | 62,950 | (37,050) |
| 9969 | MENTORING PROGRAM | 35,000 | 14,050 | (20,950) |
| | TOTAL | <u>494,000</u> | <u>276,170</u> | <u>(217,830)</u> |

FISCAL YEAR 2019-2020

HUMAN RESOURCES

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2020**

| | | <u>BUDGET</u> | <u>YTD ACTUAL</u> | <u>OVER/(UNDER) BUDGET</u> |
|----------------------|--------------------|---------------------------|---------------------------|--------------------------------|
| MISCELLANEOUS | | | | |
| 9981 | RECRUITMENT | \$125,000 | \$174,395 | \$49,395 |
| 9986 | MISCELLANEOUS | 2,500 | 421 | (2,079) |
| 9989 | WEB DAY | 5,000 | 5,164 | 164 |
| 9991 | MANAGEMENT OFFSITE | 40,000 | 30,664 | (9,336) |
| | TOTAL | <u>172,500</u> | <u>210,644</u> | <u>38,144</u> |
| GRAND TOTAL | | <u>\$1,535,200</u> | <u>\$1,217,439</u> | <u>(\$317,761)</u> |

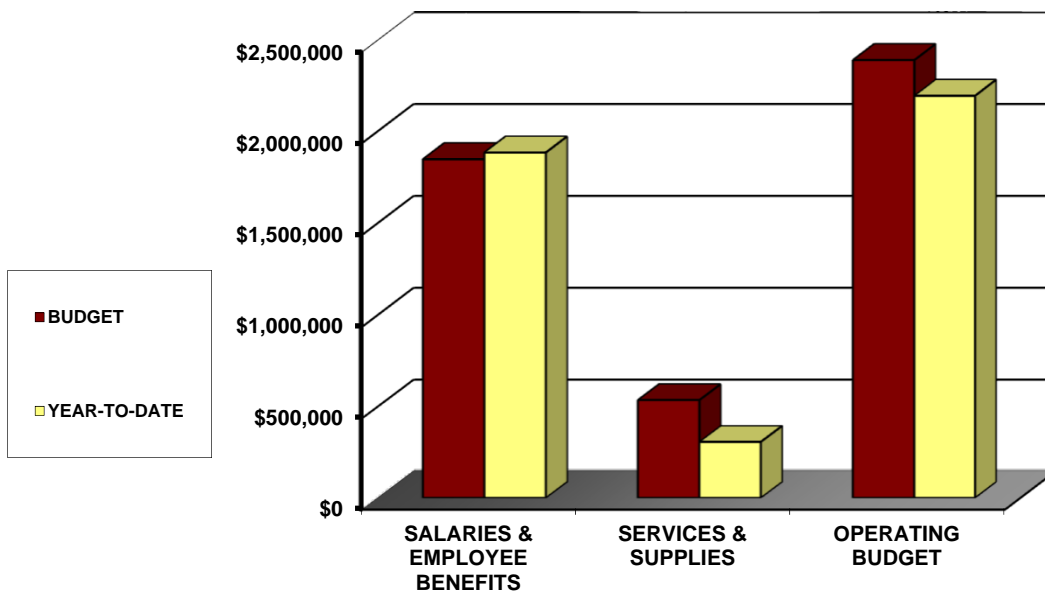
*All amounts rounded to the nearest dollar.

INTERNAL AUDIT SERVICES

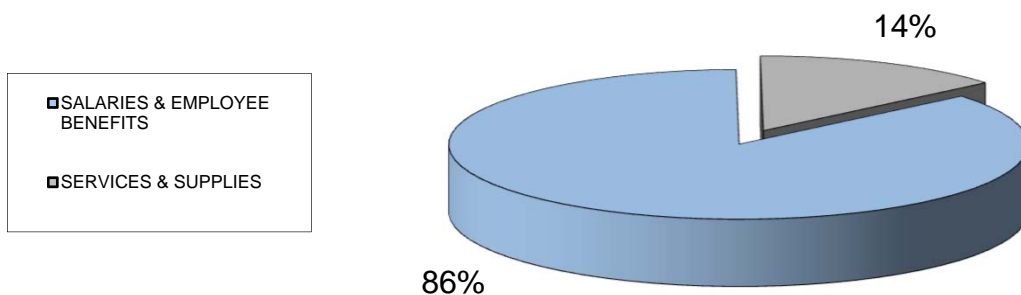
BUDGET CONTROL REPORT - FISCAL YEAR 2019-2020 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| <u>CATEGORY</u> | <u>BUDGET</u> | <u>YEAR-TO-DATE</u> | <u>OVER / (UNDER) BUDGET</u> |
|------------------------------|--------------------|---------------------|----------------------------------|
| SALARIES & EMPLOYEE BENEFITS | \$1,851,084 | \$1,887,571 | \$36,487 |
| SERVICES & SUPPLIES | \$539,500 | \$308,840 | (\$230,660) |
| OPERATING BUDGET | \$2,390,584 | \$2,196,411 | (\$194,173) |

Budgeted Positions 11
Filled Positions 10



Total Expenditures by Category



FISCAL YEAR 2019-2020

INTERNAL AUDIT SERVICES

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|---|--------------------|--------------------|------------------------|
| SALARIES & OTHER PAYS | | | |
| PERMANENT / COUNTY TEMPORARY | \$1,168,866 | \$1,213,152 | \$44,286 |
| AGENCY TEMPORARY | 0 | 0 | 0 |
| LACERA INTERN PROGRAM | 0 | 0 | 0 |
| STIPENDS | 0 | 0 | 0 |
| OVERTIME | 3,000 | 390 | (2,610) |
| BILINGUAL BONUS | 0 | 0 | 0 |
| PAY IN LIEU OF SALARY REDUCTION | 0 | 0 | 0 |
| TRANSPORTATION ALLOWANCE | 0 | 0 | 0 |
| RIDESHARE ALLOWANCE | 3,000 | 1,511 | (1,489) |
| SICKLEAVE BUYBACK | 1,500 | 0 | (1,500) |
| RESERVE FOR REMUNERATION | 0 | 0 | 0 |
| TOTAL SALARIES & OTHER PAYS | \$1,176,366 | \$1,215,052 | \$38,686 |
| VARIABLE BENEFITS | | | |
| RETIREMENT | 228,764 | 231,482 | 2,718 |
| FICA CONTRIBUTION | 20,246 | 19,205 | (1,041) |
| COUNTY SUBSIDY - INSURANCE | 69,194 | 67,970 | (1,224) |
| 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 | 32,683 | 38,470 | 5,787 |
| SAVINGS PLAN | 45,216 | 41,391 | (3,825) |
| PENSION SAVINGS PLAN | 0 | 0 | 0 |
| MEGAFLEX | 168,091 | 171,977 | 3,886 |
| TOTAL VARIABLE BENEFITS | \$564,194 | \$570,495 | \$6,301 |
| OPEB CONTRIBUTION | 25,312 | 30,993 | 5,681 |
| OTHER BENEFITS | 85,212 | 71,031 | (14,181) |
| TOTAL EMPLOYEE BENEFITS | \$674,718 | \$672,518 | (\$2,200) |
| TOTAL SALARIES & EMPLOYEE BENEFITS | \$1,851,084 | \$1,887,571 | \$36,487 |

*All amounts rounded to the nearest dollar.

FISCAL YEAR 2019-2020

INTERNAL AUDIT SERVICES

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2020**

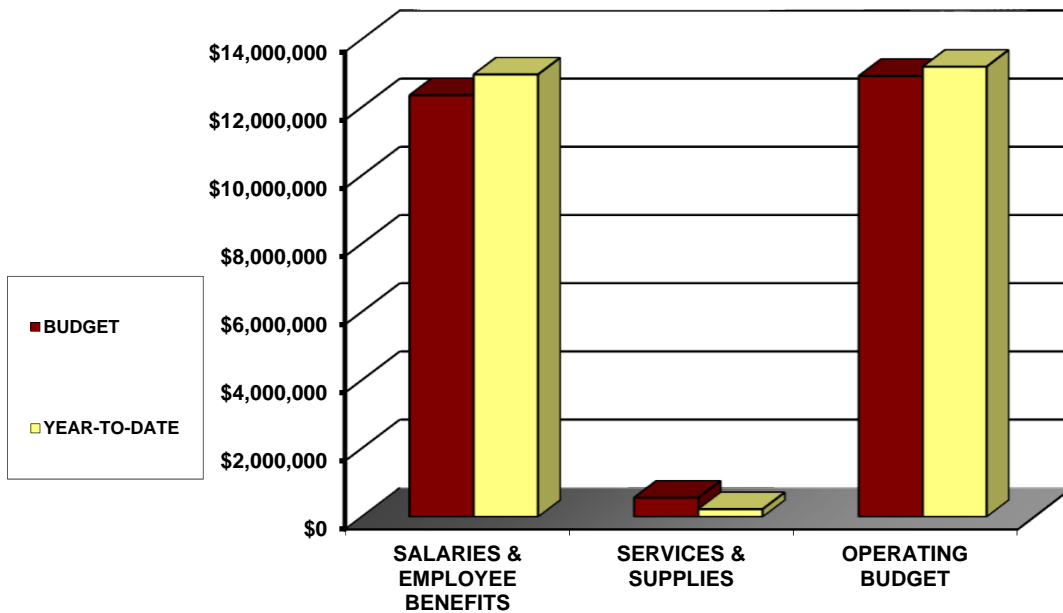
| | | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|--|----------------------------|-------------------------|-------------------------|--------------------------------|
| TRANSPORTATION AND TRAVEL | | | | |
| 9181 | TRANSPORTATION | \$5,000 | \$1,333 | (\$3,667) |
| 9182 | TRAVEL | 23,000 | 8,059 | (14,941) |
| | TOTAL | <u>28,000</u> | <u>9,392</u> | <u>(18,608)</u> |
| OFFICE SUPPLIES AND EQUIPMENT | | | | |
| 9302 | SPECIAL ORDERS/MINOR EQUIP | 2,000 | 751 | (1,249) |
| | TOTAL | <u>2,000</u> | <u>751</u> | <u>(1,249)</u> |
| PROFESSIONAL AND SPECIALIZED SERVICES | | | | |
| 9541 | AUDITS | 450,000 | 279,411 | (170,589) |
| 9702 | AUDIT COMMITTEE CONSULTANT | 21,000 | 7,350 | (13,650) |
| | TOTAL | <u>471,000</u> | <u>286,761</u> | <u>(184,239)</u> |
| EDUCATIONAL EXPENSES | | | | |
| 9961 | MEMBERSHIPS | 7,500 | 6,530 | (970) |
| 9962 | REGISTRATION FEES | 25,000 | 4,139 | (20,861) |
| 9963 | EDUCATIONAL MATERIALS | 5,000 | 1,076 | (3,924) |
| | TOTAL | <u>37,500</u> | <u>11,745</u> | <u>(25,755)</u> |
| MISCELLANEOUS | | | | |
| 9986 | MISCELLANEOUS | 1,000 | 192 | (808) |
| | TOTAL | <u>1,000</u> | <u>192</u> | <u>(808)</u> |
| | GRAND TOTAL | <u>\$539,500</u> | <u>\$308,840</u> | <u>(\$230,660)</u> |

*All amounts rounded to the nearest dollar.

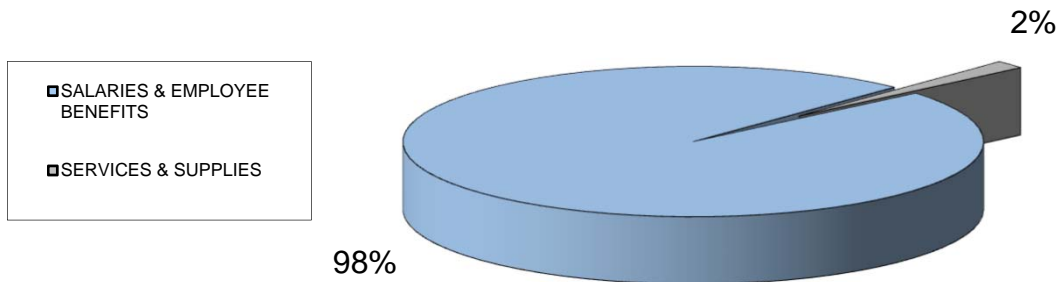
INVESTMENT OFFICE

BUDGET CONTROL REPORT - FISCAL YEAR 2019-2020 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| <u>CATEGORY</u> | <u>BUDGET</u> | <u>YEAR-TO-DATE</u> | <u>OVER / (UNDER) BUDGET</u> |
|------------------------------|---------------------|---------------------|----------------------------------|
| SALARIES & EMPLOYEE BENEFITS | \$12,361,834 | \$12,970,079 | \$608,245 |
| SERVICES & SUPPLIES | \$564,400 | \$228,871 | (\$335,529) |
| OPERATING BUDGET | \$12,926,234 | \$13,198,949 | \$272,715 |
| Budgeted Positions | 44 | | |
| Filled Positions | 38 | | |



Total Expenditures by Category



FISCAL YEAR 2019-2020

INVESTMENT OFFICE

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|---|---------------------|---------------------|------------------------|
| SALARIES & OTHER PAYS | | | |
| PERMANENT / COUNTY TEMPORARY | \$8,031,215 | \$8,625,447 | \$594,232 |
| AGENCY TEMPORARY | 0 | 0 | 0 |
| LACERA INTERN PROGRAM | 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 | 1,800 | 1,800 |
| RIDESHARE ALLOWANCE | 6,500 | 6,395 | (105) |
| SICKLEAVE BUYBACK | 1,200 | 0 | (1,200) |
| RESERVE FOR REMUNERATION | 0 | 0 | 0 |
| TOTAL SALARIES & OTHER PAYS | \$8,038,915 | \$8,633,642 | \$594,727 |
| VARIABLE BENEFITS | | | |
| RETIREMENT | 1,212,669 | 1,280,849 | 68,180 |
| FICA CONTRIBUTION | 145,815 | 137,892 | (7,923) |
| COUNTY SUBSIDY - INSURANCE | 505,974 | 458,797 | (47,177) |
| 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 | 248,471 | 255,698 | 7,227 |
| SAVINGS PLAN | 296,025 | 311,341 | 15,316 |
| PENSION SAVINGS PLAN | 0 | 0 | 0 |
| MEGAFLEX | 1,154,559 | 1,246,735 | 92,176 |
| TOTAL VARIABLE BENEFITS | \$3,563,513 | \$3,691,313 | \$127,800 |
| OPEB CONTRIBUTION | 173,920 | 157,073 | (16,847) |
| OTHER BENEFITS | 585,486 | 488,051 | (97,435) |
| TOTAL EMPLOYEE BENEFITS | \$4,322,919 | \$4,336,437 | \$13,518 |
| TOTAL SALARIES & EMPLOYEE BENEFITS | \$12,361,834 | \$12,970,079 | \$608,245 |

*All amounts rounded to the nearest dollar.

FISCAL YEAR 2019-2020

INVESTMENT OFFICE

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| | | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|--------------------------------------|----------------------------|------------------|------------------|------------------------|
| AUTO EXPENSES | | | | |
| 9102 | AUTO MAINTENANCE/REPAIR | \$2,000 | \$0 | (\$2,000) |
| 9103 | GAS | 1,000 | 0 | (1,000) |
| 9105 | LICENSE FEES | 400 | 0 | (400) |
| | TOTAL | 3,400 | 0 | (3,400) |
| TRANSPORTATION AND TRAVEL | | | | |
| 9181 | TRANSPORTATION | 36,000 | 16,922 | (19,078) |
| 9182 | TRAVEL | 370,000 | 102,356 | (267,644) |
| | TOTAL | 406,000 | 119,278 | (286,722) |
| OFFICE SUPPLIES AND EQUIPMENT | | | | |
| 9302 | SPECIAL ORDERS/MINOR EQUIP | 6,000 | 3,474 | (2,526) |
| | TOTAL | 6,000 | 3,474 | (2,526) |
| EDUCATIONAL EXPENSES | | | | |
| 9961 | MEMBERSHIPS | 78,500 | 70,244 | (8,256) |
| 9962 | REGISTRATION FEES | 40,000 | 16,294 | (23,706) |
| 9963 | EDUCATIONAL MATERIALS | 25,000 | 12,080 | (12,920) |
| | TOTAL | 143,500 | 98,618 | (44,882) |
| MISCELLANEOUS | | | | |
| 9986 | MISCELLANEOUS | 5,500 | 7,500 | 2,000 |
| | TOTAL | 5,500 | 7,500 | 2,000 |
| GRAND TOTAL | | \$564,400 | \$228,871 | (\$335,529) |

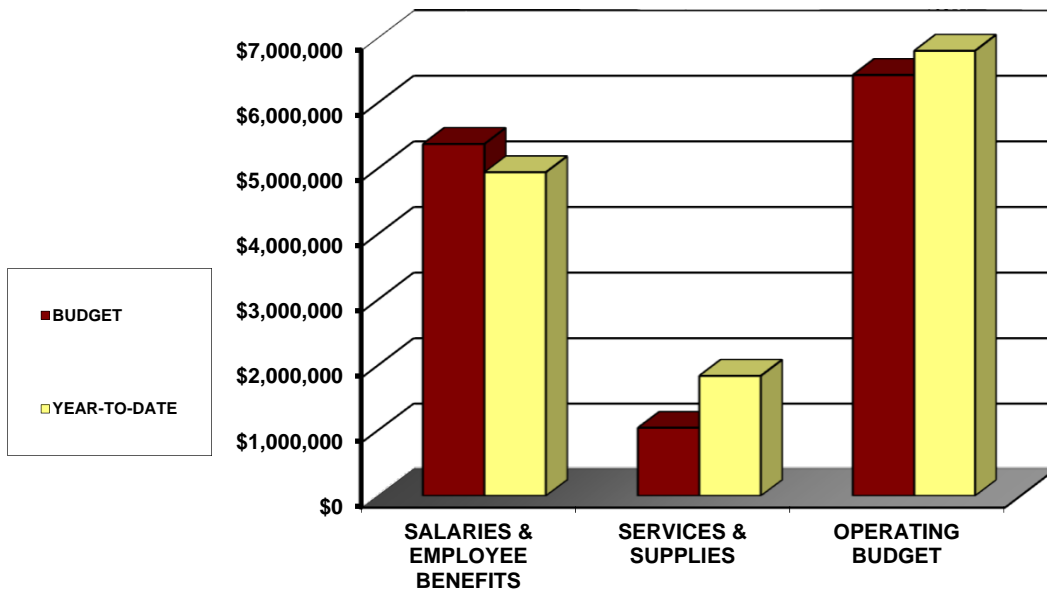
*All amounts rounded to the nearest dollar.

LEGAL SERVICES

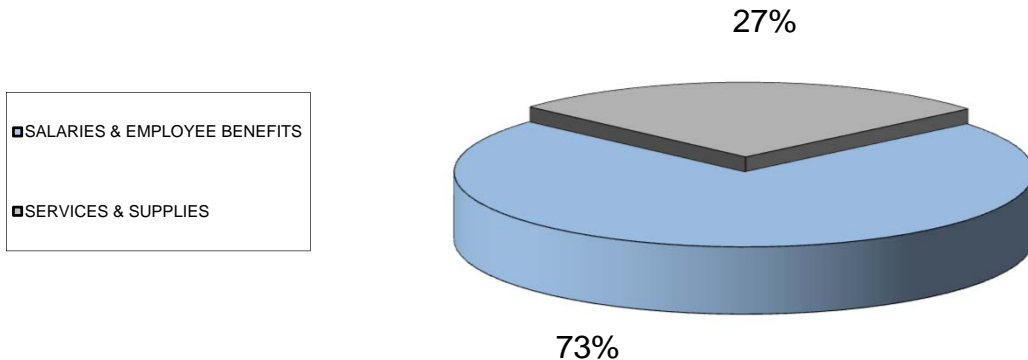
BUDGET CONTROL REPORT - FISCAL YEAR 2019-2020 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| <u>CATEGORY</u> | <u>BUDGET</u> | <u>YEAR-TO-DATE</u> | <u>OVER / (UNDER) BUDGET</u> |
|------------------------------|--------------------|---------------------|----------------------------------|
| SALARIES & EMPLOYEE BENEFITS | \$5,385,123 | \$4,953,803 | (\$431,320) |
| SERVICES & SUPPLIES | \$1,051,300 | \$1,851,512 | \$800,212 |
| OPERATING BUDGET | \$6,436,423 | \$6,805,314 | \$368,891 |

Budgeted Positions 26
Filled Positions 21



Total Expenditures by Category



FISCAL YEAR 2019-2020

LEGAL SERVICES

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|---|--------------------|--------------------|------------------------|
| SALARIES & OTHER PAYS | | | |
| PERMANENT / COUNTY TEMPORARY | \$3,304,852 | \$3,055,910 | (\$248,942) |
| AGENCY TEMPORARY | 60,000 | 57,365 | (2,635) |
| LACERA INTERN PROGRAM | 0 | 0 | 0 |
| STIPENDS | 0 | 0 | 0 |
| OVERTIME | 35,000 | 743 | (34,257) |
| BILINGUAL BONUS | 0 | 2,000 | 2,000 |
| PAY IN LIEU OF SALARY REDUCTION | 0 | 0 | 0 |
| TRANSPORTATION ALLOWANCE | 0 | 0 | 0 |
| RIDESHARE ALLOWANCE | 6,000 | 2,631 | (3,369) |
| SICKLEAVE BUYBACK | 0 | 0 | 0 |
| RESERVE FOR REMUNERATION | 0 | 0 | 0 |
| TOTAL SALARIES & OTHER PAYS | \$3,405,852 | \$3,118,649 | (\$287,203) |
| VARIABLE BENEFITS | | | |
| | | | 0 |
| | | | 0 |
| RETIREMENT | 571,428 | 568,310 | (3,118) |
| FICA CONTRIBUTION | 49,787 | 48,932 | (855) |
| COUNTY SUBSIDY - INSURANCE | 356,443 | 297,154 | (59,289) |
| OPTIONS PLAN | 10,780 | 0 | (10,780) |
| LIFE INSURANCE | 18 | 12 | (6) |
| HEALTH INSURANCE TEMPS | 0 | 0 | 0 |
| FLEXIBLE BENEFIT PLAN | 0 | 0 | 0 |
| THRIFT PLAN / HORIZONS | 90,440 | 80,218 | (10,222) |
| SAVINGS PLAN | 107,205 | 101,356 | (5,849) |
| PENSION SAVINGS PLAN | 0 | 0 | 0 |
| MEGAFLEX | 480,674 | 465,729 | (14,945) |
| TOTAL VARIABLE BENEFITS | \$1,666,774 | \$1,561,710 | (\$105,064) |
| OPEB CONTRIBUTION | 71,568 | 72,610 | 1,042 |
| OTHER BENEFITS | 240,928 | 200,833 | (40,095) |
| TOTAL EMPLOYEE BENEFITS | \$1,979,271 | \$1,835,154 | (\$144,117) |
| TOTAL SALARIES & EMPLOYEE BENEFITS | \$5,385,123 | \$4,953,803 | (\$431,320) |

*All amounts rounded to the nearest dollar.

FISCAL YEAR 2019-2020

LEGAL SERVICES

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2020**

| | | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|--|----------------------------|---------------------------|---------------------------|--------------------------------|
| AUTO EXPENSES | | | | |
| 9102 | AUTO MAINTENANCE/REPAIR | \$1,500 | \$1,916 | \$416 |
| 9103 | GAS | 2,800 | 1,940 | (860) |
| 9105 | LICENSE FEES | 400 | 338 | (62) |
| | TOTAL | <u>4,700</u> | <u>4,194</u> | <u>(506)</u> |
| TRANSPORTATION AND TRAVEL | | | | |
| 9181 | TRANSPORTATION | 7,200 | 2,555 | (4,645) |
| 9182 | TRAVEL | 42,600 | 10,295 | (32,305) |
| | TOTAL | <u>49,800</u> | <u>12,850</u> | <u>(36,950)</u> |
| OFFICE SUPPLIES AND EQUIPMENT | | | | |
| 9302 | SPECIAL ORDERS/MINOR EQUIP | 7,500 | 2,952 | (4,548) |
| | TOTAL | <u>7,500</u> | <u>2,952</u> | <u>(4,548)</u> |
| PROFESSIONAL AND SPECIALIZED SERVICES | | | | |
| 9541 | AUDITS | 0 | 201,095 | 201,095 |
| 9543 | LEGISLATIVE CONSULTING | 300,000 | 260,526 | (39,474) |
| 9673 | PHOTOCOPIES OF DOCUMENTS | 300 | (212) | (512) |
| | TOTAL | <u>300,300</u> | <u>461,409</u> | <u>161,109</u> |
| LEGAL FEES AND SERVICES | | | | |
| 9771 | ATTORNEY FEES AWARDS | 80,000 | 339,943 | 259,943 |
| 9772 | OUTSIDE LEGAL COUNSEL | 450,000 | 901,957 | 451,957 |
| 9777 | LITIGATION SUPPORT | 2,000 | 20,954 | 18,954 |
| | TOTAL | <u>532,000</u> | <u>1,262,853</u> | <u>730,853</u> |
| EDUCATIONAL EXPENSES | | | | |
| 9961 | MEMBERSHIPS | 15,000 | 9,701 | (5,299) |
| 9962 | REGISTRATION FEES | 29,000 | 4,467 | (24,533) |
| 9963 | EDUCATIONAL MATERIALS | 110,000 | 91,312 | (18,688) |
| | TOTAL | <u>154,000</u> | <u>105,480</u> | <u>(48,520)</u> |
| MISCELLANEOUS | | | | |
| 9986 | MISCELLANEOUS | 3,000 | 1,774 | (1,226) |
| | TOTAL | <u>3,000</u> | <u>1,774</u> | <u>(1,226)</u> |
| GRAND TOTAL | | <u>\$1,051,300</u> | <u>\$1,851,512</u> | <u>\$800,212</u> |

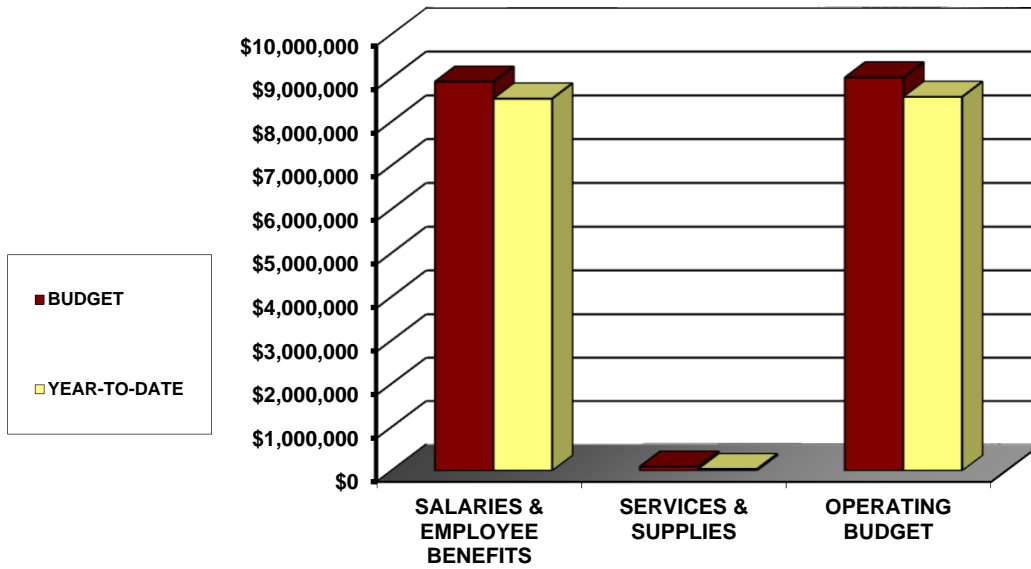
*All amounts rounded to the nearest dollar.

MEMBER SERVICES

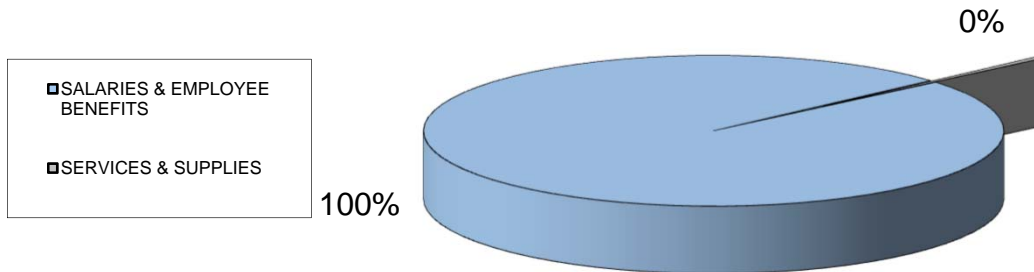
BUDGET CONTROL REPORT - FISCAL YEAR 2019-2020 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| <u>CATEGORY</u> | <u>BUDGET</u> | <u>YEAR-TO-DATE</u> | <u>OVER / (UNDER) BUDGET</u> |
|------------------------------|--------------------|---------------------|----------------------------------|
| SALARIES & EMPLOYEE BENEFITS | \$8,919,633 | \$8,532,723 | (\$386,910) |
| SERVICES & SUPPLIES | \$95,000 | \$40,480 | (\$54,520) |
| OPERATING BUDGET | \$9,014,633 | \$8,573,202 | (\$441,431) |

| | |
|--------------------|----|
| Budgeted Positions | 79 |
| Filled Positions | 73 |



Total Expenditures by Category



FISCAL YEAR 2019-2020

MEMBER SERVICES

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|---|--------------------|--------------------|------------------------|
| SALARIES & OTHER PAYS | | | |
| PERMANENT / COUNTY TEMPORARY | \$5,401,556 | \$5,190,996 | (\$210,560) |
| AGENCY TEMPORARY | 160,700 | 100,646 | (60,054) |
| LACERA INTERN PROGRAM | 0 | 0 | 0 |
| STIPENDS | 0 | 0 | 0 |
| OVERTIME | 119,500 | 227,703 | 108,203 |
| BILINGUAL BONUS | 21,600 | 15,200 | (6,400) |
| PAY IN LIEU OF SALARY REDUCTION | 0 | 0 | 0 |
| TRANSPORTATION ALLOWANCE | 0 | 0 | 0 |
| RIDESHARE ALLOWANCE | 18,000 | 12,667 | (5,333) |
| SICKLEAVE BUYBACK | 10,000 | 8,670 | (1,330) |
| RESERVE FOR REMUNERATION | 0 | 0 | 0 |
| TOTAL SALARIES & OTHER PAYS | \$5,731,356 | \$5,555,882 | (\$175,474) |
| VARIABLE BENEFITS | | | |
| RETIREMENT | 934,668 | 908,171 | (26,497) |
| FICA CONTRIBUTION | 83,309 | 83,230 | (79) |
| COUNTY SUBSIDY - INSURANCE | 94,777 | 85,908 | (8,869) |
| OPTIONS PLAN | 1,022,819 | 996,969 | (25,850) |
| LIFE INSURANCE | 4,145 | 4,280 | 135 |
| HEALTH INSURANCE TEMPS | 197,627 | 140,616 | (57,011) |
| FLEXIBLE BENEFIT PLAN | 0 | 0 | 0 |
| THRIFT PLAN / HORIZONS | 180,208 | 152,574 | (27,634) |
| SAVINGS PLAN | 25,903 | 24,203 | (1,700) |
| PENSION SAVINGS PLAN | 13,623 | 18,433 | 4,810 |
| MEGAFLEX | 120,444 | 109,491 | (10,953) |
| TOTAL VARIABLE BENEFITS | \$2,677,523 | \$2,523,874 | (\$153,649) |
| OPEB CONTRIBUTION | 116,974 | 121,150 | 4,176 |
| OTHER BENEFITS | 393,780 | 331,817 | (61,963) |
| TOTAL EMPLOYEE BENEFITS | \$3,188,277 | \$2,976,841 | (\$211,436) |
| TOTAL SALARIES & EMPLOYEE BENEFITS | \$8,919,633 | \$8,532,723 | (\$386,910) |

*All amounts rounded to the nearest dollar.

FISCAL YEAR 2019-2020

MEMBER SERVICES

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2020**

| | | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|--------------------------------------|----------------------------|------------------------|------------------------|--------------------------------|
| TRANSPORTATION AND TRAVEL | | | | |
| 9181 | TRANSPORTATION | \$14,100 | \$8,382 | (\$5,718) |
| 9182 | TRAVEL | 27,900 | 13,075 | (14,825) |
| | TOTAL | <u>42,000</u> | <u>21,456</u> | <u>(20,544)</u> |
| OFFICE SUPPLIES AND EQUIPMENT | | | | |
| 9302 | SPECIAL ORDERS/MINOR EQUIP | 15,000 | 6,691 | (8,309) |
| | TOTAL | <u>15,000</u> | <u>6,691</u> | <u>(8,309)</u> |
| EDUCATIONAL EXPENSES | | | | |
| 9961 | MEMBERSHIPS | 1,200 | 0 | (1,200) |
| 9962 | REGISTRATION FEES | 25,000 | 7,718 | (17,282) |
| 9963 | EDUCATIONAL MATERIALS | 500 | 0 | (500) |
| | TOTAL | <u>26,700</u> | <u>7,718</u> | <u>(18,982)</u> |
| MISCELLANEOUS | | | | |
| 9986 | MISCELLANEOUS | 8,000 | 3,106 | (4,894) |
| 9992 | FACILITIES RENTAL | 1,500 | 1,508 | 8 |
| 9993 | ECT HEALTHY SNACKS | 1,800 | 0 | (1,800) |
| | TOTAL | <u>11,300</u> | <u>4,614</u> | <u>(6,686)</u> |
| GRAND TOTAL | | <u>\$95,000</u> | <u>\$40,480</u> | <u>(\$54,520)</u> |

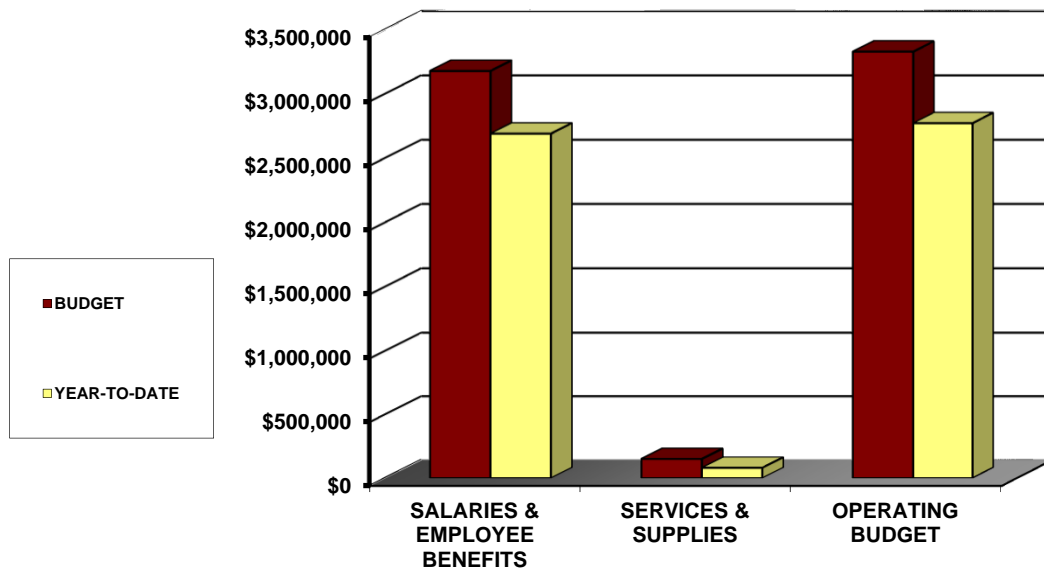
*All amounts rounded to the nearest dollar.

QUALITY ASSURANCE

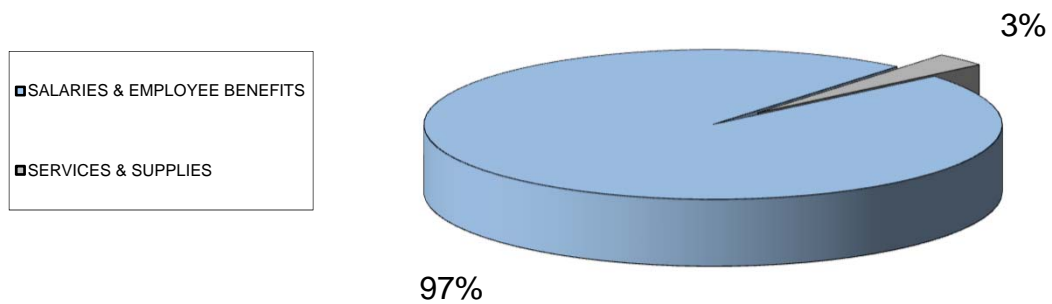
BUDGET CONTROL REPORT - FISCAL YEAR 2019-2020 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| <u>CATEGORY</u> | <u>BUDGET</u> | <u>YEAR-TO-DATE</u> | <u>OVER / (UNDER) BUDGET</u> |
|------------------------------|--------------------|---------------------|----------------------------------|
| SALARIES & EMPLOYEE BENEFITS | \$3,177,189 | \$2,690,239 | (\$486,950) |
| SERVICES & SUPPLIES | \$150,000 | \$80,682 | (\$69,318) |
| OPERATING BUDGET | \$3,327,189 | \$2,770,921 | (\$556,268) |

Budgeted Positions 19
Filled Positions 17



Total Expenditures by Category



FISCAL YEAR 2019-2020

QUALITY ASSURANCE

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|---|--------------------|--------------------|------------------------|
| SALARIES & OTHER PAYS | | | |
| PERMANENT / COUNTY TEMPORARY | \$1,822,643 | \$1,651,181 | (\$171,462) |
| AGENCY TEMPORARY | 0 | 0 | 0 |
| LACERA INTERN PROGRAM | 0 | 0 | 0 |
| STIPENDS | 0 | 0 | 0 |
| OVERTIME | 1,000 | 2,878 | 1,878 |
| BILINGUAL BONUS | 0 | 0 | 0 |
| PAY IN LIEU OF SALARY REDUCTION | 0 | 0 | 0 |
| TRANSPORTATION ALLOWANCE | 0 | 0 | 0 |
| RIDESHARE ALLOWANCE | 2,500 | 2,461 | (39) |
| SICKLEAVE BUYBACK | 0 | 0 | 0 |
| RESERVE FOR REMUNERATION | 0 | 0 | 0 |
| TOTAL SALARIES & OTHER PAYS | \$1,826,143 | \$1,656,520 | (\$169,623) |
| VARIABLE BENEFITS | | | |
| RETIREMENT | 407,451 | 353,189 | (54,262) |
| FICA CONTRIBUTION | 27,546 | 25,901 | (1,645) |
| COUNTY SUBSIDY - INSURANCE | 176,426 | 110,496 | (65,930) |
| OPTIONS PLAN | 10,780 | 0 | (10,780) |
| LIFE INSURANCE | 14 | 0 | (14) |
| HEALTH INSURANCE TEMPS | 0 | 0 | 0 |
| FLEXIBLE BENEFIT PLAN | 2,852 | 0 | (2,852) |
| THRIFT PLAN / HORIZONS | 52,840 | 47,895 | (4,945) |
| SAVINGS PLAN | 61,683 | 56,503 | (5,180) |
| PENSION SAVINGS PLAN | 0 | 0 | 0 |
| MEGAFLEX | 439,111 | 281,502 | (157,609) |
| TOTAL VARIABLE BENEFITS | \$1,178,702 | \$875,486 | (\$303,216) |
| OPEB CONTRIBUTION | 39,470 | 47,471 | 8,001 |
| OTHER BENEFITS | 132,873 | 110,761 | (22,112) |
| TOTAL EMPLOYEE BENEFITS | \$1,351,046 | \$1,033,718 | (\$317,328) |
| TOTAL SALARIES & EMPLOYEE BENEFITS | \$3,177,189 | \$2,690,239 | (\$486,950) |

*All amounts rounded to the nearest dollar.

FISCAL YEAR 2019-2020

QUALITY ASSURANCE

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
 BASED ON EXPENDITURES AS OF JUNE 30, 2020

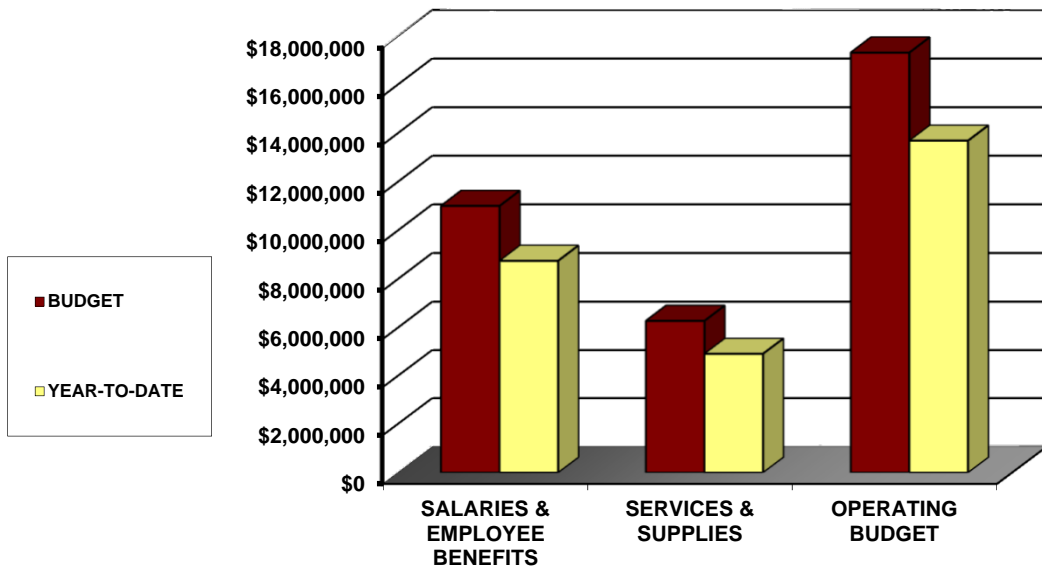
| | | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|--|---------------------------------|------------------|-----------------|------------------------|
| TRANSPORTATION AND TRAVEL | | | | |
| 9181 | TRANSPORTATION | \$4,500 | \$1,527 | (\$2,973) |
| 9182 | TRAVEL | 33,700 | 10,846 | (22,854) |
| | TOTAL | 38,200 | 12,374 | (25,826) |
| OFFICE SUPPLIES AND EQUIPMENT | | | | |
| 9302 | SPECIAL ORDERS/MINOR EQUIP | 3,500 | 1,713 | (1,787) |
| | TOTAL | 3,500 | 1,713 | (1,787) |
| PROFESSIONAL AND SPECIALIZED SERVICES | | | | |
| 9715 | COST EFFECTIVE MANAGEMENT (CEM) | 50,000 | 50,000 | 0 |
| | TOTAL | 50,000 | 50,000 | 0 |
| EDUCATIONAL EXPENSES | | | | |
| 9961 | MEMBERSHIPS | 7,000 | 5,782 | (1,218) |
| 9962 | REGISTRATION FEES | 49,300 | 10,789 | (38,511) |
| 9963 | EDUCATIONAL MATERIALS | 1,000 | 25 | (975) |
| | TOTAL | 57,300 | 16,596 | (40,704) |
| MISCELLANEOUS | | | | |
| 9986 | MISCELLANEOUS | 1,000 | 0 | (1,000) |
| | TOTAL | 1,000 | 0 | (1,000) |
| GRAND TOTAL | | \$150,000 | \$80,682 | (\$69,318) |

SYSTEMS DIVISION

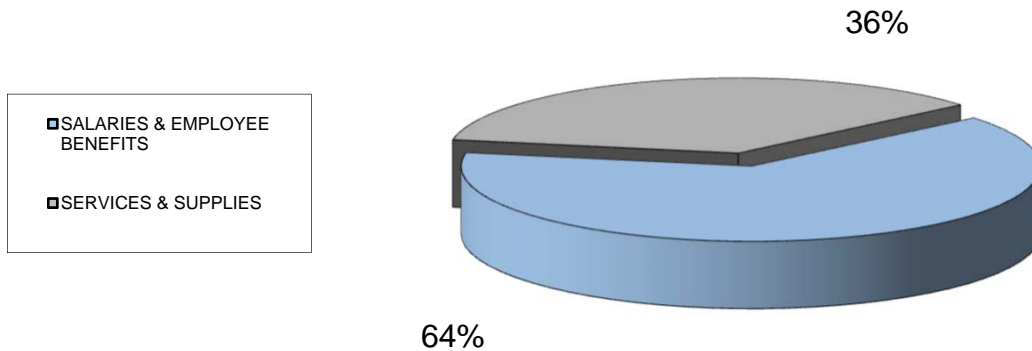
BUDGET CONTROL REPORT - FISCAL YEAR 2019-2020 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| <u>CATEGORY</u> | <u>BUDGET</u> | <u>YEAR-TO-DATE</u> | <u>OVER / (UNDER) BUDGET</u> |
|------------------------------|---------------------|---------------------|----------------------------------|
| SALARIES & EMPLOYEE BENEFITS | \$11,031,887 | \$8,774,462 | (\$2,257,425) |
| SERVICES & SUPPLIES | \$6,303,900 | \$4,940,341 | (\$1,363,559) |
| OPERATING BUDGET | \$17,335,787 | \$13,714,804 | (\$3,620,983) |

Budgeted Positions 60
Filled Positions 37



Total Expenditures by Category



FISCAL YEAR 2019-2020

SYSTEMS DIVISION

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|---|---------------------|--------------------|------------------------|
| SALARIES & OTHER PAYS | | | |
| PERMANENT / COUNTY TEMPORARY | \$6,055,234 | \$4,787,760 | (\$1,267,474) |
| AGENCY TEMPORARY | 1,700,000 | 1,143,206 | (556,794) |
| LACERA INTERN PROGRAM | 0 | 0 | 0 |
| STIPENDS | 0 | 0 | 0 |
| OVERTIME | 130,100 | 119,753 | (10,347) |
| BILINGUAL BONUS | 0 | 0 | 0 |
| PAY IN LIEU OF SALARY REDUCTION | 0 | 32 | 32 |
| TRANSPORTATION ALLOWANCE | 0 | 0 | 0 |
| RIDESHARE ALLOWANCE | 15,000 | 13,412 | (1,588) |
| SICKLEAVE BUYBACK | 12,000 | 6,850 | (5,150) |
| RESERVE FOR REMUNERATION | 0 | 0 | 0 |
| TOTAL SALARIES & OTHER PAYS | \$7,912,334 | \$6,071,013 | (\$1,841,321) |
| VARIABLE BENEFITS | | | |
| RETIREMENT | 1,018,282 | 843,623 | (174,659) |
| FICA CONTRIBUTION | 84,640 | 76,817 | (7,823) |
| COUNTY SUBSIDY - INSURANCE | 240,908 | 239,271 | (1,637) |
| OPTIONS PLAN | 393,132 | 273,856 | (119,276) |
| LIFE INSURANCE | 2,172 | 1,056 | (1,116) |
| HEALTH INSURANCE TEMPS | 0 | 0 | 0 |
| FLEXIBLE BENEFIT PLAN | 19,596 | 0 | (19,596) |
| THRIFT PLAN / HORIZONS | 175,011 | 145,872 | (29,139) |
| SAVINGS PLAN | 134,820 | 118,400 | (16,420) |
| PENSION SAVINGS PLAN | 0 | 4,131 | 4,131 |
| MEGAFLEX | 478,429 | 519,113 | 40,684 |
| TOTAL VARIABLE BENEFITS | \$2,546,989 | \$2,222,140 | (\$324,849) |
| OPEB CONTRIBUTION | 131,129 | 112,479 | (18,650) |
| OTHER BENEFITS | 441,434 | 368,830 | (72,604) |
| TOTAL EMPLOYEE BENEFITS | \$3,119,553 | \$2,703,450 | (\$416,103) |
| TOTAL SALARIES & EMPLOYEE BENEFITS | \$11,031,887 | \$8,774,462 | (\$2,257,425) |

*All amounts rounded to the nearest dollar.

FISCAL YEAR 2019-2020

SYSTEMS DIVISION

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2020**

| | | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|--------------------------------------|--|----------------|-------------------|--------------------------------|
| COMMUNICATIONS | | | | |
| 9121 | MOBILE DEVICES SERVICE & EQUIPMENT | \$150,000 | \$65,378 | (\$84,622) |
| 9124 | ENTERPRISE INTERNET CONNECTION | 165,000 | 193,308 | 28,308 |
| 9125 | TELEPHONE CONNECTION | 200,000 | 254,749 | 54,749 |
| 9130 | REMOTE SUPPORT | 41,000 | 12,079 | (28,921) |
| 9133 | TELEPHONE SYSTEM SUPPLIES & MODIFICATION | 25,000 | 14,166 | (10,834) |
| 9135 | TELEPHONE SYSTEM MAINTENANCE | 150,000 | 163,774 | 13,774 |
| | TOTAL | <u>731,000</u> | <u>703,455</u> | <u>(27,545)</u> |
| TRANSPORTATION AND TRAVEL | | | | |
| 9181 | TRANSPORTATION | 7,500 | 795 | (6,705) |
| 9182 | TRAVEL | 25,000 | 5,496 | (19,504) |
| | TOTAL | <u>32,500</u> | <u>6,291</u> | <u>(26,209)</u> |
| POSTAGE | | | | |
| 9208 | MONTHLY RETIREE CHECK MAILING | 380,000 | 366,630 | (13,370) |
| | TOTAL | <u>380,000</u> | <u>366,630</u> | <u>(13,370)</u> |
| OFFICE SUPPLIES AND EQUIPMENT | | | | |
| 9302 | SPECIAL ORDERS/MINOR EQUIP | 24,000 | 10,927 | (13,073) |
| 9332 | COMPUTER MONITORS | 20,000 | 22,678 | 2,678 |
| 9336 | COMPUTER PRINTER | 12,000 | 1,113 | (10,887) |
| 9344 | COMPUTER ACCESSORIES | 20,000 | 13,021 | (6,979) |
| 9345 | COMPUTER PERIPHERALS | 30,000 | 8,053 | (21,947) |
| 9347 | STORAGE MEDIA | 15,000 | 24,037 | 9,037 |
| 9348 | BOARD MEMBER TECH SUPPORT | 50,000 | 25,199 | (24,801) |
| 9353 | DIVISIONAL IT SUPPLIES/EQUIPMENT | 306,800 | 309,935 | 3,135 |
| | TOTAL | <u>477,800</u> | <u>414,963</u> | <u>(62,837)</u> |
| EQUIPMENT MAINTENANCE | | | | |
| 9406 | MAINFRAME LICENSE & MAINTENANCE | 185,000 | 110,171 | (74,829) |
| 9411 | AUDIOVISUAL MAINTENANCE | 43,000 | 22,120 | (20,880) |
| 9412 | KEY CARD SECURITY SYSTEM (DAS) | 40,000 | 27,774 | (12,226) |
| 9414 | LAN HARDWARE MAINTENANCE | 184,700 | 16,875 | (167,825) |
| 9419 | ON-SITE PRINTER MAINTENANCE | 18,000 | 9,977 | (8,023) |
| 9424 | EQUIP MAINT - UPS - SERVER ROOM | 14,500 | 8,190 | (6,310) |
| 9436 | EQUIP MAINT - AIR CONDITIONING | 60,000 | 44,609 | (15,392) |
| 9438 | AUDIOVISUAL EQUIPMENT REPLACEMENTS | 25,000 | 6,136 | (18,864) |
| 9439 | SURVEILLANCE SYSTEM | 15,000 | 0 | (15,000) |
| 9442 | FIRE SUPPRESSION SYSTEM | 15,000 | 0 | (15,000) |
| 9443 | GENERATOR SYSTEM | 15,000 | 4,847 | (10,153) |
| | TOTAL | <u>615,200</u> | <u>250,699</u> | <u>(364,501)</u> |

FISCAL YEAR 2019-2020

SYSTEMS DIVISION

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2020**

| | | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|--|---------------------------------------|---------------------------|---------------------------|--------------------------------|
| PROFESSIONAL AND SPECIALIZED SERVICES | | | | |
| 9502 | EDP CHARGES - ISD | \$8,500 | \$9,916 | \$1,416 |
| 9509 | AUDITOR CONTROLLER - PAYROLL SERVICES | 86,100 | 88,313 | 2,213 |
| 9550 | ADVANCED WORKFLOW CONCEPTS | 40,000 | 0 | (40,000) |
| 9574 | KNOWLEDGE & DOC MGMT PROJECT | 180,000 | 51,300 | (128,700) |
| 9680 | IRON MOUNTAIN MEDIA STORAGE | 50,000 | 48,449 | (1,551) |
| 9681 | RETIREE PAYROLL PRINTING | 237,000 | 232,371 | (4,629) |
| 9692 | HOT SITE SERVICES | 200,000 | 21,794 | (178,206) |
| 9714 | SECURITY ASSESSMENT & MONITORING | 85,000 | 0 | (85,000) |
| 9717 | CLOUD MIGRATION | 0 | 22,973 | 22,973 |
| | TOTAL | <u>886,600</u> | <u>475,116</u> | <u>(411,484)</u> |
| COMPUTER SERVICES & SUPPORT | | | | |
| 9831 | LAN SOFTWARE & LIC - NEW | 70,000 | 0 | (70,000) |
| 9832 | LAN SOFTWARE & LIC - EXISTING | 1,129,400 | 1,741,348 | 611,948 |
| 9833 | MAINFRAME SOFTWARE & LIC - EXISTING | 815,000 | 598,356 | (216,644) |
| 9843 | LAN NETWORK HARDWARE - NEW | 175,000 | 17,699 | (157,301) |
| 9879 | CO-LOCATION | 245,000 | 245,360 | 360 |
| 9882 | BOARDROOM OPERATION MGMT SYSTEMS I | 100,000 | 44,296 | (55,704) |
| 9927 | MEMBER AUTHENTICATION REVIEW | 20,000 | 27,752 | 7,752 |
| 9928 | NETWORK TRAFFIC PRIORITIZATION | 60,000 | 0 | (60,000) |
| 9929 | NETWORK SWITCH EQUIPMENT | 150,000 | 0 | (150,000) |
| 9930 | TELEPHONE SYSTEM UPDATES | 300,000 | 26,333 | (273,668) |
| 9931 | MSC QUEUE PROJECT | 56,000 | 1,197 | (54,803) |
| | TOTAL | <u>3,120,400</u> | <u>2,702,341</u> | <u>(418,059)</u> |
| EDUCATIONAL EXPENSES | | | | |
| 9961 | MEMBERSHIPS | 900 | 1,350 | 450 |
| 9962 | REGISTRATION FEES | 50,000 | 8,874 | (41,126) |
| 9963 | EDUCATIONAL MATERIALS | 8,500 | 10,495 | 1,995 |
| | TOTAL | <u>59,400</u> | <u>20,719</u> | <u>(38,681)</u> |
| MISCELLANEOUS | | | | |
| 9986 | MISCELLANEOUS | 1,000 | 128 | (872) |
| | TOTAL | <u>1,000</u> | <u>128</u> | <u>(872)</u> |
| GRAND TOTAL | | <u>\$6,303,900</u> | <u>\$4,940,341</u> | <u>(\$1,363,559)</u> |

*All amounts rounded to the nearest dollar.

APPENDIX B

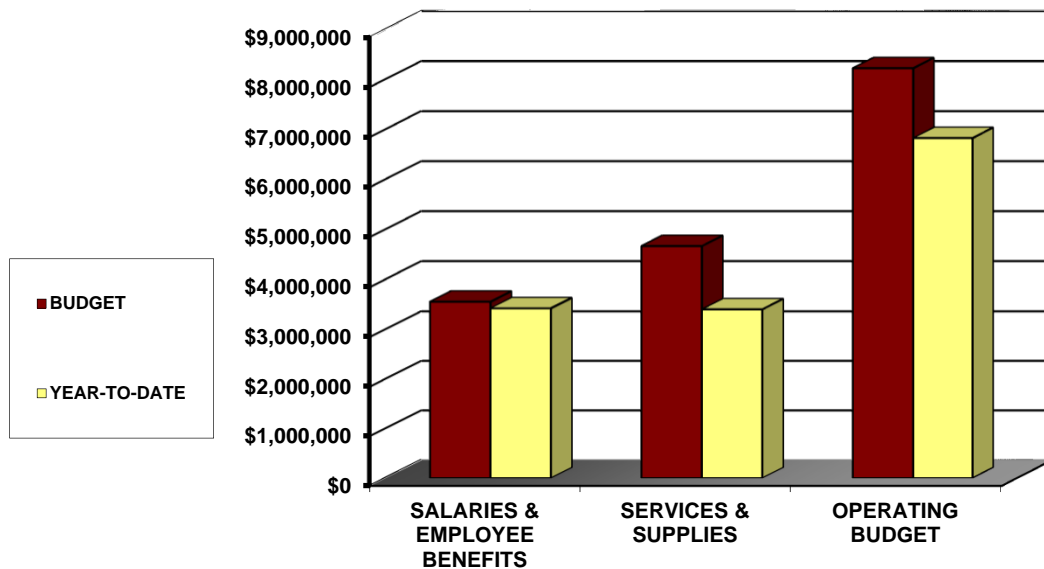
**FISCAL YEAR 2019-2020
RETIREE HEALTHCARE BENEFITS PROGRAM
BUDGET CONTROL REPORT
BASED ON EXPENDITURES AS OF
JUNE 30, 2020**

RETIREE HEALTHCARE BENEFITS PROGRAM

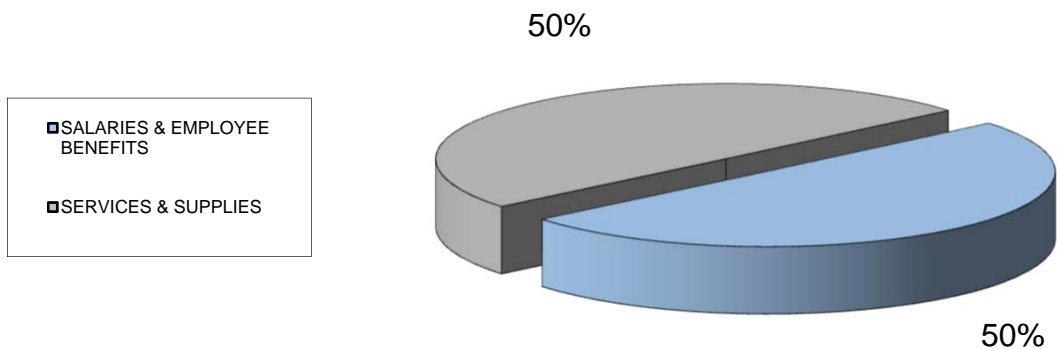
BUDGET CONTROL REPORT - FISCAL YEAR 2019-2020 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| <u>CATEGORY</u> | <u>BUDGET</u> | <u>YEAR-TO-DATE</u> | <u>OVER / (UNDER) BUDGET</u> |
|------------------------------|--------------------|---------------------|----------------------------------|
| SALARIES & EMPLOYEE BENEFITS | \$3,556,664 | \$3,424,659 | (\$132,005) |
| SERVICES & SUPPLIES | \$4,668,186 | \$3,403,408 | (\$1,264,778) |
| OPERATING BUDGET | \$8,224,850 | \$6,828,067 | (\$1,396,783) |

Budgeted Positions 31
Filled Positions 24



Total Expenditures by Category



FISCAL YEAR 2019-2020

RETIREE HEALTH CARE BENEFITS PROGRAM

SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|---|--------------------|--------------------|------------------------|
| SALARIES & OTHER PAYS | | | |
| PERMANENT / COUNTY TEMPORARY | \$2,227,726 | \$2,111,848 | (\$115,878) |
| AGENCY TEMPORARY | 60,300 | 231,964 | 171,664 |
| LACERA INTERN PROGRAM | 0 | 0 | 0 |
| STIPENDS | 0 | 0 | 0 |
| OVERTIME | 113,700 | 27,124 | (86,576) |
| BILINGUAL BONUS | 3,600 | 2,400 | (1,200) |
| PAY IN LIEU OF SALARY REDUCTION | 0 | 0 | 0 |
| TRANSPORTATION ALLOWANCE | 0 | 0 | 0 |
| RIDESHARE ALLOWANCE | 6,000 | 4,586 | (1,414) |
| SICKLEAVE BUYBACK | 10,000 | 6,747 | (3,253) |
| RESERVE FOR REMUNERATION | 0 | 0 | 0 |
| TOTAL SALARIES & OTHER PAYS | \$2,421,326 | \$2,384,669 | (\$36,657) |
| VARIABLE BENEFITS | | | |
| RETIREMENT | 381,091 | 385,065 | 3,974 |
| FICA CONTRIBUTION | 29,276 | 27,329 | (1,947) |
| COUNTY SUBSIDY - INSURANCE | 46,186 | 37,049 | (9,137) |
| OPTIONS PLAN | 397,295 | 349,217 | (48,078) |
| LIFE INSURANCE | 989 | 1,105 | 116 |
| HEALTH INSURANCE TEMPS | 23,986 | 6,004 | (17,982) |
| FLEXIBLE BENEFIT PLAN | 0 | 0 | 0 |
| THRIFT PLAN / HORIZONS | 79,834 | 60,215 | (19,619) |
| SAVINGS PLAN | 29,587 | 23,777 | (5,810) |
| PENSION SAVINGS PLAN | 880 | 114 | (766) |
| MEGAFLEX | 97,971 | 107,001 | 9,030 |
| TOTAL VARIABLE BENEFITS | \$1,087,095 | \$996,875 | (\$90,220) |
| OPEB CONTRIBUTION | 48,243 | 43,115 | (5,128) |
| OTHER BENEFITS | 0 | 0 | 0 |
| TOTAL EMPLOYEE BENEFITS | \$1,135,338 | \$1,039,990 | (\$95,348) |
| TOTAL SALARIES & EMPLOYEE BENEFITS | \$3,556,664 | \$3,424,659 | (\$132,005) |

*All amounts rounded to the nearest dollar.

FISCAL YEAR 2019-2020

RETIREE HEALTH CARE BENEFITS PROGRAM

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF JUNE 30, 2020**

| | | BUDGET | YTD ACTUAL | OVER/(UNDER) BUDGET |
|------|--|---------------------------|---------------------------|--------------------------------|
| | TRANSPORTATION AND TRAVEL | | | |
| 9181 | TRANSPORTATION | \$6,500 | \$2,457 | (\$4,043) |
| 9182 | TRAVEL | 44,500 | 25,555 | (18,945) |
| | TOTAL | <u>51,000</u> | <u>28,011</u> | <u>(22,989)</u> |
| | POSTAGE | | | |
| 9212 | SPECIAL RETIREE MAILINGS | 400,000 | 196,167 | (203,833) |
| | TOTAL | <u>400,000</u> | <u>196,167</u> | <u>(203,833)</u> |
| | OFFICE SUPPLIES AND EQUIPMENT | | | |
| 9302 | SPECIAL ORDERS/MINOR EQUIP | 5,000 | 4,310 | (690) |
| | TOTAL | <u>5,000</u> | <u>4,310</u> | <u>(690)</u> |
| | OPERATIONAL COSTS | | | |
| 9482 | RENT | 116,100 | 116,068 | (32) |
| 9483 | DEPARTMENTAL OVERHEAD | 2,434,086 | 1,986,010 | (448,076) |
| | TOTAL | <u>2,550,186</u> | <u>2,102,078</u> | <u>(448,108)</u> |
| | PROFESSIONAL AND SPECIALIZED SERVICES | | | |
| 9541 | AUDITS | 500,000 | 56,641 | (443,359) |
| 9545 | HEALTH CARE CONSULTING | 750,000 | 720,000 | (30,000) |
| 9572 | PENSION BENEFIT INFORMATION | 1,500 | 0 | (1,500) |
| 9573 | OPEB VALUATION | 375,000 | 287,827 | (87,173) |
| | TOTAL | <u>1,626,500</u> | <u>1,064,468</u> | <u>(562,032)</u> |
| | EDUCATIONAL EXPENSES | | | |
| 9961 | MEMBERSHIPS | 4,000 | 413 | (3,587) |
| 9962 | REGISTRATION FEES | 30,000 | 7,961 | (22,039) |
| 9963 | EDUCATIONAL MATERIALS | 1,500 | 0 | (1,500) |
| | TOTAL | <u>35,500</u> | <u>8,374</u> | <u>(27,126)</u> |
| | GRAND TOTAL | <u>\$4,668,186</u> | <u>\$3,403,408</u> | <u>(\$1,264,778)</u> |

*All amounts rounded to the nearest dollar.

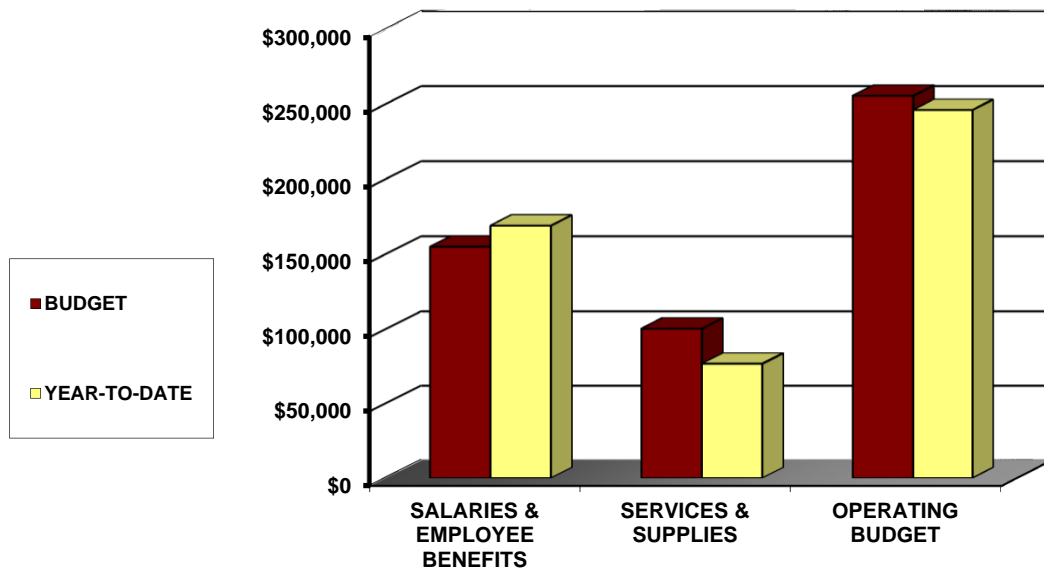
APPENDIX C

**FISCAL YEAR 2019-2020
OTHER POST-EMPLOYMENT
BENEFITS TRUST
BUDGET CONTROL REPORT
BASED ON EXPENDITURES AS OF
JUNE 30, 2020**

OTHER POST-EMPLOYMENT BENEFITS TRUST

BUDGET CONTROL REPORT - FISCAL YEAR 2019-2020 BASED ON EXPENDITURES AS OF JUNE 30, 2020

| <u>CATEGORY</u> | <u>BUDGET</u> | <u>YEAR-TO-DATE</u> | <u>OVER / (UNDER) BUDGET</u> |
|------------------------------|------------------|---------------------|----------------------------------|
| SALARIES & EMPLOYEE BENEFITS | \$155,183 | \$169,271 | \$14,088 |
| SERVICES & SUPPLIES | \$100,610 | \$77,047 | (\$23,564) |
| OPERATING BUDGET | \$255,793 | \$246,318 | (\$9,475) |



Total Expenditures by Category

